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Statement Number 1-SR

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Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 1

Part 1 – General Information

Part II – Primary Statements of Rate Base & Operating Income

BOOK 1

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

Filing Index

Exhibit 1 - Summary of Filing

Book 1

Part I - Schedule A and General Information

Part II - Primary Statements of Rate Base & Operating Income

Book 2

Part III - Rate of Return

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Part IV - Rate Structure & Cost Allocation

Book 4

Part V - Plant & Depreciation Supporting Data

Part VI - Unadjusted Comparative Balance Sheet & Operating Income Statements

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Book 5

Exhibit 2 - Fully Projected Future Test Year (January 1, 2022 through December 31, 2022)

Book 6

Exhibit 3 - Future Test Year (January 1, 2021 through December 31, 2021)

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Exhibit 4 - Historic Test Year (January 1, 2020 through December 31, 2020)

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Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

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Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

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Statement 15 - Howard S. Gorman

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Statement 17 – Margot Everett

Book 10

Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies

Book 11

Exhibit 7 - Depreciation Studies

Book 12

Confidential Testimony and Exhibits

52 Pa. Code § 53.52(a)(1)

- Q. The specific reasons for each change.
- A. Please refer to Schedule A of DLC Exhibit 2 (Fully Projected Test Year)

52 Pa. Code § 53.52(a)(2)

- Q. The total number of customers served by the utility.
- A. Currently there are approximately 600,000 customers served by Duquesne.

52 Pa. Code § 53.52(a)(3)

- Q. A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.
- A. See Duquesne's Exhibit 2 (Fully Projected Future Test Year), Schedule D-5 D and DFR IV-A.

52 Pa. Code § 53.52(a)(4)

- Q. The effect of the change on the utility's customers.
- A. See Duquesne's Exhibit 2 (Fully Projected Future Test Year), Schedule D-5 D and DFR IV-A.

52 Pa. Code § 53.52(a)(5)

- Q. The direct or indirect effect of the proposed change on the utility's revenue and expenses.
- A. See Duquesne's Exhibit 2 (Fully Projected Future Test Year), Schedule D.

52 Pa. Code § 53.52(a)(6)

- Q. The effect of the change on the service rendered by the utility
- A. The Company is not proposing any changes to the service rendered by the utility.

52 Pa. Code § 53.52(a)(7)

- Q. A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a change seeking a general rate increase as defined in 66 Pa. C. S. & 1308 (relating to voluntary changes in rates).
- A. Not applicable.

52 Pa. Code § 53.52(a)(8)

- Q. Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa. C. S. & 1308.
- A. Not applicable.

52 Pa. Code § 53.52(a)(9)

- Q. Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.
- A. Please refer to DLC Exhibit 5, Statement No. 9, Direct Testimony of Jennifer Neiswonger.

52 Pa. Code § 53.52(a)(10)

- Q. Plans the utility has for introducing or implementing the changes with respect to its ratepayers.
- A. The Company proposes to publish in newspapers in general circulation in its service territory the notice of the rate filing. Additional publications may be made based on Commission order. Bill inserts describing changes proposed and ultimately approved will be provided to customers. Additionally, news releases, and other media outlets will be utilized to communicate with customers. Additionally, after the Commission acts on this filing, the Company will notify all customers in accordance with Commission requirements. The Company also plans to inform customers about approved rate changes in customer newsletters.

52 Pa. Code § 53.52(a)(11)

Q. FCC, FERC or Commission orders or rulings applicable to the filing.

A. None.

52 Pa. Code § 53.52(b)(1)

Q. The specific reasons for each Increase or decrease.

A. See Duquesne's Statement of Reasons in DLC Exhibit 2 (Fully Projected Future Test Year), Schedule A.

52 Pa. Code § 53.52(b)2

Q. The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.

A. See Duquesne's DLC Exhibit 4 (Historic Test Year), Schedule B.

52 Pa. Code § 53.52(b)3

Q. A calculation of the number of customers, by tariff subdivision, whose bills will be increased.

A. See Duquesne's DLC Exhibit 2 (Fully Projected Future Test Year), Schedule D-5 D and DFR IV-A.

52 Pa. Code § 53.52(b)4

Q. A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.

A. See Duquesne's DLC Exhibit 2 (Fully Projected Future Test Year), Schedule D and DFR IV-A.

52 Pa. Code § 53.52(b)5

- Q. A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.
- A. See Duquesne's DLC Exhibit 2 (Fully Projected Future Test Year), Schedule D-5 D and DFR IV-A.

52 Pa. Code § 53.52(b)6

- Q. A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.
- A. See Duquesne's DLC Exhibit 2 (Fully Projected Future Test Year), Schedule D-5 D and DFR IV-A.

52 Pa. Code § 53.52(c)1

- Q. A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to on subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision, or supplemental becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation.
- A. See Schedule C-1 of DLC Exhibit 2 (Fully Projected Future Test Year), DLC Exhibit 3 (Future Test Year) and DLC Exhibit 4 (Historic Test Year).

52 Pa. Code § 53.52(c)2

- Q. A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).
- A. See Schedule B-1 of Duquesne's DLC Exhibit 2 (Fully Projected Future Test Year), DLC Exhibit 3 (Future Test Year) and DLC Exhibit 4 (Historic Test Year).

52 Pa. Code § 53.52(c)3

- Q. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

- A. See Schedule C-2 of Duquesne's DLC Exhibit 2 (Fully Projected Future Test Year), DLC Exhibit 3 (Future Test Year) and DLC Exhibit 4 (Historic Test Year) – DFR V-A-3.

52 Pa. Code § 53.52(c)4

- Q. A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).
- A. See Schedule C-2 of Duquesne's DLC Exhibit 2 (Fully Projected Future Test Year), DLC Exhibit 3 (Future Test Year) and DLC Exhibit 4 (Historic Test Year) – DFR V-A-3.

52 Pa. Code § 53.52(c) 5

- Q. A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the balance sheet required by paragraph (2).
- A. See Schedule B of Duquesne's DLC Exhibit 2 (Fully Projected Future Test Year), DLC Exhibit 3 (Future Test Year) and DLC Exhibit 4 (Historic Test Year).

52 Pa. Code § 53.52(c) 6

- Q. A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1) - (5).
- A. There have been no major changes in the operating and financial conditions of Duquesne between the date of the balance sheet and the date of this filing.

Q.1. Provide a summary discussion of the rate change request, including specific reasons for each increase or decrease. Also provide a breakdown, which identifies the revenue requirement value of the major items generating the requested rate change.

A.1. See Schedule A of DLC Exhibit 1, Part 1.

- Q.2. Identify the proposed witnesses for all statements and schedules of revenues, expenses, taxes, property, valuation and the like.
- A.2. Please refer to DLC Exhibit 5, Statement 1 – Direct Testimony of C. James Davis

Q.3. Provide a single page summary table showing, at present and at proposed rates, together with references to the filing information, the following as claimed for the fully adjusted test year:

Revenues
Operating Expenses
Operating Income
Rate Base
Rate of Return (produced)

A.3. Attachment I-A-3 provides the requested information.

Total PA Jurisdiction
Year Ending December 31, 2022
(Thousands of Dollars)

	AT PRESENT RATES		AT PROPOSED RATES	
	<u>Amount</u>	<u>DLC Exhibit 2 (Fully Projected Future) Reference</u>	<u>Amount</u>	<u>DLC Exhibit 2 (Fully Projected Future) Reference</u>
Revenue	\$ 568,382	Sch. D-1, Col. (1), line 5	\$ 654,141	Sch. D-1, Col. (3), line 5
Operating Expenses	<u>427,697</u>	Sch. D-1, Col. (1), line 9	<u>433,931</u>	Sch. D-1, Col. (3), line 9
Operating Income	<u>\$ 140,685</u>	Sch. D-1, Col. (1), line 10	<u>\$ 220,210</u>	Sch. D-1, Col. (3), line 10
Rate Base	<u>\$ 2,276,464</u>	Sch. C-1, Col. (2), line 1	<u>\$ 2,276,464</u>	Sch. C-1, Col. (2), line 1
Rate of Return	<u>5.356%</u>	Sch. C-1, Col. (2), line 3	<u>7.840%</u>	Sch. C-1, Col. (2), line 5

- Q.4. Whenever a major generating plant is placed in operating service or removed from operating service the utility shall separately indicate the effect of the plant addition or removal from service upon rate base, revenue, expense, tax, income and revenue requirement as it affects the test year.
- A.4. This filing requirement is not applicable to Duquesne Light Company's current rate filing.

Sponsor: Jaime A. Bachota

Q.1. Provide a corporate history including the dates of original incorporation, subsequent mergers and acquisitions. Indicate all counties, cities and other governmental subdivisions to which service is provided, including service areas outside this Commonwealth, and the total number of customers or billed units in the areas served.

A.1.

Duquesne Light Company
Incorporation History and Conversion to a Limited Liability Company

The present Duquesne Light Company was formed on November 15, 1912 by the consolidation and merger of Duquesne Light Company, Oakmont and Verona Light, Heat and Power Company and Monongahela Light Company under Section 1 of the Act of May 3, 1909, P.L. 408. By the terms of this Act all of the rights, powers, franchises and property of the constituent companies became vested in the present Duquesne Light Company. Comm. vs. Citizens Light, Heat and Power Company of Penna., 41 C.C. 222.

Of the constituent companies, Duquesne Light Company was incorporated on August 5, 1903 under the Act of April 29, 1874, P.L. 73, and its supplement, the Act of May 8, 1889, P.L. 136, for the purpose of supplying light, heat and power by means of electricity to the City of Pittsburgh (Allegheny County), and by the terms of its charter was to have perpetual existence.

Oakmont and Verona Light, Heat and Power Company was incorporated on June 18, 1890, under the Act of April 29, 1874, and its supplement, the Act of May 8, 1889, for the purpose of supplying light, heat and power by means of electricity to the Borough of Oakmont (Allegheny County), and by the terms of its charter was to have existence for 999 years.

Monongahela Light Company was incorporated on April 4, 1902, under the Act of April 29, 1874, and its supplement, the Act of May 8, 1889, for the purpose of supplying light, heat and power by means of electricity within the districts lying east and west of the Monongahela and Youghiogheny Rivers in the County of Allegheny, Pennsylvania between a point on the said Monongahela River where the boundary line of the City of Pittsburgh intersects said river to a point where the boundary line of the County of Westmoreland intersects said river, and from the mouth of the Youghiogheny River to a point where the boundary line of said County of Westmoreland intersects the said Youghiogheny River, and more particularly bounded and described as follows, on the east by the Townships of Rostraver, Sewickley, North Huntingdon, Penn, Franklin and Burrell in the County of Westmoreland, on the north by the Allegheny River, on the west by the City of Pittsburgh and the Townships of Snowden and Baldwin in Allegheny County, and on the south by the Townships of Union and Carroll, in Washington County, Pennsylvania, and by the terms of its charter was to have perpetual existence.

Sponsor: Jaime A. Bachota

Duquesne Light Company restated its Articles of Amendment last on June 30, 1999. The stated purposes for which the Company is incorporated under the Business Corporation Law of the Commonwealth of Pennsylvania are to engage in, and do any lawful act concerning, any of all lawful business for which corporations may be incorporated under said Business Corporation Law, including but not limited to:

- A. The supply of light, heat and power to the public by any means;
- B. The production, generation, manufacture, transmission, transportation, storage, distribution or furnishing of electricity, natural or artificial gas, steam or air conditioning, or any combination thereof to or for the public; and
- C. Manufacturing, processing, owning, using and dealing in personal property of every class and description, engaging in research and development, the furnishing of services, and acquiring, owning, using and disposing of real property of every nature whatsoever.

In April 2017, Duquesne Light Company submitted an “Application of Duquesne Light Company for Approval to Convert from a Business Corporation to a Limited Liability Company”, (Docket No. A-2017-2599375) to the Pennsylvania Public Utility Commission (PUC). The PUC approved this application in an Order dated August 31, 2017 and effective November 2017, Duquesne Light Company completed its conversion to a Limited Liability Company.

Duquesne Light Holdings, Inc. is the sole holder of Duquesne Light Company common stock (10 shares @\$1 par value). Duquesne Light's subsidiaries are:

Duquesne Light Company and its Subsidiaries

Entity Type:	Corporation		
<u>Registrations</u>			
Pennsylvania	Incorporation		11/25/1912

Duquesne Power Two, LLC*	100%		
Entity Type:	Limited Liability Company		
<u>Registrations</u>			
Delaware	Incorporation		10/21/2003
Pennsylvania	Qualification		05/17/2004

Monongahela Light and Power Company (through October 2017)**	100%		
Entity Type:	Corporation		
<u>Registrations</u>			
Pennsylvania	Incorporation		04/28/1899

*Formerly Duquesne Power, Inc., a Delaware corporation, converted 12/08/2005.

**Pursuant to the PUC Order approving its Application of Duquesne Light Company for Approval to Convert from a Business Corporation to a Limited Liability Company, (Docket No. A-2017-2599375) in

Sponsor: Jaime A. Bachota

November 2017, Duquesne Light Company transferred Monongahela Light and Power Company and its subsidiary, DataCom Information Systems, LLC to Duquesne Light Holdings, Inc. (parent).

The counties, cities and other government subdivisions, for which service is provided, please see the below. Total number of customer accounts is approximately 595,000.

LIST OF COMMUNITIES SERVED

The Company renders service in portions of Allegheny and Beaver Counties, Pennsylvania. Electric service is available in all localities where the Company has distribution facilities, including all or a portion of the following cities, boroughs and townships.

ALLEGHENY COUNTY

Cities and Boroughs

Aspinwall	Dormont	Jefferson	Rosslyn Farms
Avalon	Dravosburg	Leetsdale	Sewickley
Baldwin	Duquesne	Liberty	Sewickley Heights
Bell Acres	East McKeesport	Lincoln	Sewickley Hills
Bellevue	East Pittsburgh	McKeesport	Sharpsburg
Ben Avon	Edgewood	McKees Rocks	Swissvale
Ben Avon Heights	Edgeworth	Millvale	Thornburg
Bethel Park	Emsworth	Monroeville	Trafford
Blawnox	Etna	Mt. Oliver	Turtle Creek
Braddock	Forest Hills	Munhall	Verona
Braddock Hills	Fox Chapel	North Braddock	Versailles
Brentwood	Franklin Park	Oakmont	Wall
Carnegie	Glassport	Osborne	West Homestead
Castle Shannon	Glenfield	Pennsbury Village	West Mifflin
Chalfant	Green Tree	Pittsburgh	West View
Churchill	Haysville	Pleasant Hills	Whitaker
Clairton	Heidleberg	Plum	Whitehall
Coraopolis	Homestead	Port Vue	White Oak
Crafton	Ingram	Rankin	Wilkinsburg
			Wilmerding

Townships

Aleppo	Kilbuck	Ohio	Shaler
Baldwin	Leet	Penn Hills	Stowe
Collier	McCandless	Pine	Upper St. Clair
Crescent	Moon	Reserve	West Deer
Findlay	Mt. Lebanon	Richland	Wilkins
Hampton	Neville	Robinson	
Indiana	North Versailles	Ross	
Kennedy	O'Hara	Scott	

Sponsor: Jaime A. Bachota

LIST OF COMMUNITIES SERVED - (Continued)**BEAVER COUNTY****Cities and Boroughs**

Aliquippa	East Rochester	Glasgow	Patterson Heights
Ambridge	Eastvale	Hookstown	Rochester
Baden	Economy	Industry	Shippingport
Beaver	Fallston	Midland	South Heights
Beaver Falls	Frankfort Springs	Monaca	West Mayfield
Bridgewater	Freedom	New Brighton	
Conway	Georgetown	Ohioville	

Townships

Brighton	Hanover	New Sewickley	Raccoon
Center	Harmony	Patterson	Rochester
Daugherty	Hopewell	Potter	Vanport
Greene	Independence	Pulaski	White

- Q.2. Provide a description of the property of the utility and an explanation of the system's operation, and supply the following, using available projections if actual data is unavailable:
- a. A schedule of generating capability showing for the test year, and for the two consecutive 12-month periods prior to the test year, net dependable capacity in KW by unit, plant capacity factor by unit, and total fuel consumption by type and cost for each unit, if available, or for each station, and operation and maintenance expenses by station.
 - b. A schedule showing for the test year and for the 12-month period immediately prior to the test year the scheduled and unscheduled outages—in excess of 48 hours—for each station, the equipment or unit involved, the date the outage occurred, duration of the outage, maintenance expenses incurred for each outage, if available, and amounts reimbursable from suppliers or insurance companies.
 - c. A schedule for each unit retired during the test year or subsequent to the end of the test year, which shows the unit's KW capacity, hours of operation during the test year, net output generated, cents/KWH of maintenance and fuel expenses, and date of retirement.
 - d. A schedule showing latest projections of capacity additions and retirements—costs and KW—and reserve capacity at the time of peak for at least 10 years beyond the test year, including the in-service dates—actual or expected—and AFDC cutoff dates—if different from in-service dates—for all new generating units coming on line during or subsequent to the test year, if claimed.
- A.2. This filing requirement is not applicable to Duquesne Light Company's current rate filing.

- Q.3. Provide an overall system map, including and labeling all generating plants, transmission substations—indicate voltage, transmission system lines—indicate voltage, and all interconnection points with other electric utilities, power pools, and other like systems.
- A. Attachment DFR I-B-3 is considered Highly Confidential since it contains Critical Energy Infrastructure Information and is being provided to the Commission and will be provided to parties upon the execution of a Stipulated Protective Agreement and/or Protective Order.

- Q.1. Provide a schedule showing the test year rate base and rates of return at original cost less accrued depreciation under present rates and under proposed rates. Claims made on this schedule should be cross-referenced to appropriate supporting schedules.
- A.1. Schedules C-1 and D-1 of DLC Exhibit 2 (Fully Projected Future Test Year) provide the requested information.

- Q.2. If the schedule provided in response to item 1, is based upon a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.
- A.2. Please refer to Schedules C-1 and D-1 for DLC Exhibit 3 (Future Test Year) and DLC Exhibit 4 (Historic Test Year).

- Q.3. When a utility files a tariff stating a new rate based in whole or in part on the cost of construction, as defined in 66 Pa.C.S. § 1308(f) (relating to voluntary changes in rates), of an electric generating unit, the utility shall identify:
- a) The total cost of the generating unit.
 - b) The following costs:
 - 1) The cost and quantity of each category of major equipment, such as switchgear, pumps or diesel generators and the like.
 - 2) The cost and quantity of each category of bulk materials, such as concrete, cable and structural steel and the like.
 - 3) Manual labor.
 - 4) Direct and indirect costs of architect/engineering services.
 - 5) Direct and indirect costs of subcontracts or other contracts involving major components or systems such as turbines, generators, nuclear steam supply systems, major structures and the like.
 - 6) Distributed costs.
 - c) A cost increase of \$5 million or more, including AFUDC, over the original utility estimates provided under 66 Pa.C.S. § 515(a) (relating to construction cost of electric generating units) and its causes.
 - d) Compliance with subsections (a) and (b) will be identical in format and substance as that provided under 52 Pa. Code § 57.103 (relating to estimate of construction costs) for original cost estimates submitted under 66 Pa.C.S. § 515(a).
- A.3. This filing requirement is not applicable to Duquesne Light Company's current rate filing.

- Q.1. If a claim is made for plant held for future use, supply the following:
- a. A description of the plant or land site and its cost and any accumulated depreciation.
 - b. The expected date of use for each item claimed.
 - c. An explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d. The date when each item was acquired.
 - e. The date when each item was placed in plant held for future use.
- A.1. Duquesne Light Company is not making a claim in measures of value in the fully projected future test year for plant held for future use. The Company is requesting authorization to record AFUDC on land acquired to provide future service in this proceeding. Please refer to the testimony of Jaime A. Bachota in DLC Exhibit 5, Statement No. 2.

- Q.2. If a claim is made for construction work in progress, provide a supporting schedule which sets forth separately, revenue-producing and nonrevenue producing amounts, and include, for each category a summary of all work orders, amounts expended at the end of the test year and anticipated in-service dates. Indicate if the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.
- A.2. Duquesne Light Company is not making a claim in the fully projected future test year for construction work in process.

- Q.3. If a claim is made for materials and supplies or fuel inventory provide a supporting schedule for each claim showing the latest actual 13 monthly balances and showing in the case of fuel inventory claims, the type of fuel, and location, as in station, and the quantity and price claimed.
- A.3. The requested information for materials and supplies is provided in Attachment II-B-3. The claim for materials and supplies is based upon the actual 13 monthly balances in the Historic Test Year. There is no claim being made for fuel inventory.

DUQUESNE LIGHT COMPANY
Monthly Average of Plant Materials and Operating Supplies
As of December 31, 2022
(Thousands of Dollars)

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Plant Materials and Operating Supplies (B-3, page 2)	\$ 25,432
2	Stores expense undistributed (B-3, page 3)	<u>-</u>
3	Total materials and operating supplies	<u><u>\$ 25,432</u></u>

DUQUESNE LIGHT COMPANY
Plant Materials and Operating Supplies
As of December 31, 2022
(Thousands of Dollars)

<u>Line No.</u>	<u>Month</u>	<u>Amount</u>
1	December 2021	\$ 25,811
2	January 2022	25,747
3	February	25,686
4	March	25,622
5	April	25,559
6	May	25,495
7	June	25,432
8	July	25,369
9	August	25,305
10	September	25,242
11	October	25,178
12	November	25,115
13	December	<u>25,050</u>
14	Total Plant Materials and Operating Supplies	<u>\$ 330,611</u>
15	Monthly Average	<u>\$ 25,432</u>

DUQUESNE LIGHT COMPANY
Stores Expenses Undistributed
As of December 31, 2022
(Thousands of Dollars)

<u>Line No.</u>	<u>Month</u>	<u>Amount</u>
1	December 2021	\$ -
2	January 2022	-
3	February	-
4	March	-
5	April	-
6	May	-
7	June	-
8	July	-
9	August	-
10	September	-
11	October	-
12	November	-
13	December	-
14	Total Plant Materials and Operating Supplies	<u>\$ -</u>
15	Monthly Average	<u>\$ -</u>

DUQUESNE LIGHT COMPANY
Monthly Average of Plant Materials and Operating Supplies
As of December 31, 2021
(Thousands of Dollars)

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Plant Materials and Operating Supplies (B-3, page 5)	\$ 28,010
2	Stores expense undistributed (B-3, page 6)	<u>0</u>
3	Total materials and operating supplies	<u>\$ 28,010</u>

DUQUESNE LIGHT COMPANY
Plant Materials and Operating Supplies
As of December 31, 2021
(Thousands of Dollars)

<u>Line No.</u>	<u>Month</u>	<u>Amount</u>
1	December 2020	\$ 34,246
2	January 2021	33,451
3	February	33,242
4	March	26,827
5	April	26,714
6	May	26,601
7	June	26,488
8	July	26,375
9	August	26,262
10	September	26,149
11	October	26,037
12	November	25,924
13	December	<u>25,811</u>
14	Total Plant Materials and Operating Supplies	<u>\$ 364,129</u>
15	Monthly Average	<u>\$ 28,010</u>

DUQUESNE LIGHT COMPANY
Stores Expenses Undistributed
As of December 31, 2021
(Thousands of Dollars)

<u>Line No.</u>	<u>Month</u>	<u>Amount</u>
1	December 2020	\$ -
2	January 2021	2
3	February	-
4	March	-
5	April	-
6	May	-
7	June	-
8	July	-
9	August	-
10	September	-
11	October	-
12	November	-
13	December	-
14	Total Plant Materials and Operating Supplies	<u>\$ 2</u>
15	Monthly Average	<u>\$ 0</u>

DUQUESNE LIGHT COMPANY
Monthly Average of Plant Materials and Operating Supplies
As of December 31, 2020
(Thousands of Dollars)

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Plant Materials and Operating Supplies (B-3, page 8)	\$ 33,415
2	Stores expense undistributed (B-3, page 9)	<u>0</u>
3	Total materials and operating supplies	<u><u>\$ 33,415</u></u>

DUQUESNE LIGHT COMPANY
Plant Materials and Operating Supplies
As of December 31, 2020
(Thousands of Dollars)

<u>Line No.</u>	<u>Month</u>	<u>Amount</u>
1	December 2019	\$ 31,879
2	January 2020	31,882
3	February	31,648
4	March	32,053
5	April	32,921
6	May	33,309
7	June	33,498
8	July	34,222
9	August	34,488
10	September	34,419
11	October	34,586
12	November	35,238
13	December	34,246
14	Total Plant Materials and Operating Supplies	<u>\$ 434,390</u>
15	Monthly Average	<u>\$ 33,415</u>

DUQUESNE LIGHT COMPANY
Stores Expenses Undistributed
As of December 31, 2020
(Thousands of Dollars)

<u>Line No.</u>	<u>Month</u>	<u>Amount</u>
1	December 2019	0
2	January 2020	0
3	February	4
4	March	-
5	April	-
6	May	2
7	June	-
8	July	-
9	August	-
10	September	-
11	October	-
12	November	-
13	December	-
14	Total Plant Materials and Operating Supplies	<u>\$ 6</u>
15	Monthly Average	<u>\$ 0</u>

- Q.4. If a claim is made for cash working capital provide a supporting schedule setting forth the method and all detailed data utilized to determine the cash working capital requirement. If not provided in the support data, provide a lead-lag study of working capital, completed no more than 6 months prior to the rate increase filing.
- A.4. Schedule C-4 of Exhibits 2 (Fully Projected Future Test Year), 3 (Future Test Year) and 4 (Historic Test Year) and the testimony of Robert O'Brien in DLC Statement Number 10 sets forth the method and detailed data utilized to determine the Company's claimed cash working capital requirements.

- Q.5. If a claim is made for compensating bank balances, provide the following information:
- a. Name and address of each bank
 - b. Types of accounts with each bank - checking, savings, escrow, other services, and the like.
 - c. Average daily balance in each account.
 - d. Amount and percentage requirements for compensating bank balance at each bank.
 - e. Average daily compensating bank balance at each bank.
 - f. Documents from each bank explaining compensating bank balance requirements.
 - g. Interest earned on each type of account.
 - h. A calculation showing the average daily float for each bank.
- A.5. There are no claims for compensating bank balances.

- Q.6. Explain in detail by statement or exhibit the appropriateness of additional claims or the use of a method not previously mentioned, in the claimed rate base.
- A.6. An explanation of Duquesne Light Company's claim for any additional rate base items is set forth in Section C of DLC Exhibit 2 (Fully Projected Future Test Year).

Q.1. Prepare a Statement of Income including:

- a. The book, or budgeted, statement for the test year.
- b. Adjustments to annualize and normalize under present rates, including an elimination of the effects on income of the energy cost rate and state tax adjustment surcharge.
- c. The income statement under present rates after adjustment.
- d. The adjustment for the revenue requested.
- e. The income statement under requested rates after adjustment.

Each adjustment, including those relating to adjustment clauses, shall contain an explanation in sufficient clarifying detail to allow a reasonably informed person to understand the method and rationale of the adjustment.

A.1. The information requested in items a. through e. is set forth in Section D of DLC Exhibit 2 (Fully Projected Future Test Year).

- Q.2 If the schedule provided in item 1 is based upon budgeted data for a future test year, provide a similar schedule which is based upon actual data for the 12-month period immediately prior to the test year.
- A.2. Please refer to Section D of DLC Exhibit 2 (Fully Projected Future Test Year) and DLC Exhibit 4 (Historic Test Year).

- Q.1. Provide a schedule showing all revenues and expenses for the test year and for the 12-month period immediately prior to the test year, together with an explanation for major variances between test year revenues and expenses and those for the previous 12-month period. Revenues and expenses shall be summarized by the major account categories listed below. If budgeted data for a future test year is not readily available by these categories, an analysis of the data for the 12-month period immediately prior to the future test year or for the most recent available calendar year may serve as the basis for ratably allocating the budgeted data into the account categories.
- A.1. See Attachment II-D-1.

Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

OPERATING REVENUES

400

	2021		2020		Difference
Electric Revenue:					
Residential	\$ 579,916	\$	592,017	\$	(12,101)
Commercial	256,580		238,479		18,101
Industrial	44,467		47,459		(2,992)
Public Street & Highway Lighting	11,671		11,613		58
Sales for Resale	1,560		1,575		(15)
Total Sales Revenue	<u>\$ 894,193</u>	\$	<u>891,143</u>	\$	<u>3,050</u>
Provision for Rate Refunds	22,784		22,678		106
Total Sales Revenue - Net	<u>\$ 871,409</u>	\$	<u>868,465</u>	\$	<u>2,944</u>
Other Electric Revenue:					
Forfeited Discounts	\$ 3,750	\$	1,051	\$	2,699
Miscellaneous Service Revenue	1,816		909		907
Rent from Electric Property	11,968		11,416		552
Other Electric Revenue	86,727		78,506		8,221
Total Other Electric Revenue	<u>\$ 104,262</u>	\$	<u>91,882</u>	\$	<u>12,380</u>
Total Operating Revenue	<u>\$ 975,671</u>	\$	<u>960,347</u>	\$	<u>15,324</u>

OPERATING EXPENSE

401 - 402

Operation and Maintenance Expense					
Power Production Expenses	\$ 206,041	\$	204,370	\$	1,671
Transmission Expenses	12,546		11,738		808
Regional Market Expenses	-		-		-
Distribution Expenses	56,294		56,186		108
Customer Accounts Expense	20,976		24,994		(4,018)
Customer Service & Informational Expenses	22,202		29,610		(7,408)
Administrative and General Expenses	134,259		124,521		9,738
Total Operation & Maint. Expense	<u>\$ 452,318</u>	\$	<u>451,419</u>	\$	<u>899</u>

403 - 405

Depreciation Expense and Amortization of Electric Plant	\$ 205,855	\$	185,201	\$	20,654
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407 Regulatory Debits (Credits), net

\$ -	\$	-	\$	-
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408 Taxes Other Than Income Taxes

\$ 61,851	\$	59,083	\$	2,768
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Total Operating Expenses prior to Federal and State Income Taxes	<u>\$ 720,024</u>	\$	<u>695,703</u>	\$	<u>24,321</u>
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Operating Income Prior to Fed & State Income Taxes	\$ 255,647	\$	264,644	\$	(8,997)
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Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

FEDERAL AND STATE INCOME TAXES

	2021	2020	Difference
409.1 Federal Income Taxes	\$ 34,523	\$ 28,064	\$ 6,459
State Income Taxes	12,537	10,197	2,340
409.08 & 409.09			
Deferred Federal Income Taxes - Net	-	-	-
Deferred State Income Taxes - Net	-	-	-
410.1 Provision for Deferred Income Taxes	108,324	88,057	20,267
411.1 Provision for Deferred Income Taxes -Cr.	(110,696)	(89,986)	(20,710)
411.4 Investment Tax Credit Adjustment	-	-	-
Total Federal & State Income Taxes	<u>\$ 44,688</u>	<u>\$ 36,332</u>	<u>\$ 8,356</u>
Operating Income After Federal & State Income Taxes	<u>\$ 210,959</u>	<u>\$ 228,312</u>	<u>\$ (17,353)</u>

OTHER INCOME AND DEDUCTIONS

Other Income			
417 Revenues from Non-Utility Operations	\$ -	\$ 415	\$ (415)
418.1 Equity in Earnings of Subsidiary Companies	-	-	-
419 Interest & Dividend Income	-	138	(138)
419.1 Allowance for Other Funds Used During Construction	5,624	5,793	(169)
421.1 Gain on Disposition of Property	-	58	(58)
421 Other Misc. Non-Operating Income	-	(250)	250
Total Other Income	<u>\$ 5,624</u>	<u>\$ 6,154</u>	<u>(530)</u>
Other Income Deductions			
421.2 Loss on Disposition of Property	\$ -	\$ (61)	\$ 61
426 Miscellaneous	(3,832)	(5,639)	1,807
Total Other Income Deductions	<u>\$ (3,832)</u>	<u>\$ (5,700)</u>	<u>\$ 1,868</u>
Taxes Applicable to Other Income Deductions			
409.2 Federal Income Tax	\$ (101)	\$ (71)	\$ (30)
409.2 State Income Tax	(40)	(28)	(12)
410.2 Provision for Deferred Income Taxes	1,129	788	341
411.2 Provision for Deferred Income Taxes-Cr.	(470)	(328)	(142)
Total Taxes Applicable to Other Income Deduction	<u>\$ 518</u>	<u>\$ 361</u>	<u>\$ 157</u>
Income Before Interest Charges	<u>\$ 212,233</u>	<u>\$ 228,405</u>	<u>\$ (16,172)</u>

Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

<u>INTEREST CHARGES</u>	2021	2020	Difference
427 Interest on Long-term Debt	57,987	55,795	2,192
428 Amortization of Debt Discount and Expense	-	446	(446)
428.1 Amortization of Loss on Reacquired Debt	2,399	2,034	365
430 Interest on Debt to Associated Companies	423	1,379	(956)
431 Other Interest Expense	893	2,380	(1,487)
432 Allowance for Borrowed Funds Used During Construction	(1,689)	(3,964)	2,275
Net Interest Charges	60,012	58,070	1,942
Net Income	\$ 152,222	\$ 170,335	\$ (18,113)

Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

Attachment II - D-1a
Page 4 of 10

For the 12 Months Ended December 31, 2020 and December 31, 2021

Account 400

Residential Sales - (\$12,101) - The overall decrease is primarily driven by lower throughput as residential customers begin working in the commercial office environment as social distancing guidelines begin to ease and the economy reopens post the COVID-19 pandemic. These decreases are being partially offset by increased DSIC revenues.

Commercial Sales - \$18,101 - The overall increase is primarily driven by increased throughput as social distancing guidelines begin to ease and the economy reopens post the COVID-19 pandemic and increased DSIC revenues.

Industrial Sales - (\$2,993) - The overall decrease is primarily driven by forecasted demand reductions with the Company's larger industrial customers. These decreases are being partially offset by increased DSIC revenues.

Other Electric Revenue - \$12,380 - The overall increase is primarily driven by increased forfeited discounts associated with the Company's ability to collect late payment fees from our customers post COVID-19 pandemic as well as increased transmission revenues associated with the Company's FERC formula.

Accounts 401 - 402

Power Production Expense - \$1,671 - The overall increase in the power production expense is primarily driven by higher projected capacity prices.

Customer Accounts Expense - (\$4,018) - The overall decrease is driven by an assumed decrease in bad debt as social distancing guidelines begin to ease and the economy reopens post the COVID-19 pandemic allowing customers to pay down delinquent balances.

Customer Service & Informational Expenses - (\$7,408) - The overall decrease is driven by normalization of electrical model costs which were deferred through Customer Service & Informational Expenses in the historic test year.

Administrative and General Expenses - \$9,738 - The overall increase is primarily driven by headcount additions, annual wage increases and an increase in training costs as social distancing guidelines begin to ease and the economy reopens post the COVID-19 pandemic.

Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

Attachment II - D-1a
Page 5 of 10

For the 12 Month Periods Ended December 31, 2020 and December 31, 2021

Account 403 - 405

Depreciation Expense and Amortization of Electric Plant - \$20,654 - The overall increase is primarily driven by capital additions in the twelve months ended December 31, 2021 and a full year of depreciation for capital additions placed in service in the twelve months ended December 31, 2020.

Account 408

Taxes Other Than Income Taxes - \$2,768 - The overall increase is primarily attributable to increases in sales revenue discussed above.

Account 409 - 411

Total Federal & State Income Taxes - \$8,356 - Income tax expense higher due to several factors including lower net state property deductions and cost of removal, net of the excess deferred income tax (EDIT) flow back partially offset by lower operating income.

Account 426

Miscellaneous - \$1,807 - The overall decrease is primarily driven by increased donations in support of the community in the COVID-19 pandemic and increased costs associated with the Company's POLR program.

Account 427 - 432

Interest on Long-term Debt - \$1,942 - The overall increase in interest on long term debt is primarily driven by a long-term debt issuance in the twelve months ended December 31, 2022 for which the proceeds are forecasted to be utilized for general corporate purposes.

Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

OPERATING REVENUES

400

	2022	2021	Difference
Electric Revenue:			
Residential	\$ 581,661	\$ 579,916	\$ 1,745
Commercial	269,889	256,580	13,310
Industrial	44,291	44,467	(176)
Public Street & Highway Lighting	11,810	11,671	139
Sales for Resale	1,560	1,560	-
Total Sales Revenue	<u>\$ 909,210</u>	<u>\$ 894,193</u>	<u>\$ 15,017</u>
Provision for Rate Refunds	23,240	22,784	456
Total Sales Revenue - Net	<u>\$ 885,971</u>	<u>\$ 871,409</u>	<u>\$ 14,562</u>
Other Electric Revenue:			
Forfeited Discounts	\$ 3,916	\$ 3,750	\$ 166
Miscellaneous Service Revenue	2,168	1,816	352
Rent from Electric Property	12,106	11,968	138
Other Electric Revenue	95,077	86,727	8,350
Total Other Electric Revenue	<u>\$ 113,268</u>	<u>\$ 104,262</u>	<u>\$ 9,006</u>
Total Operating Revenue	<u>\$ 999,239</u>	<u>\$ 975,671</u>	<u>\$ 23,568</u>

OPERATING EXPENSE

401 - 402

Operation and Maintenance Expense			
Power Production Expenses	\$ 215,490	\$ 206,041	\$ 9,449
Transmission Expenses	12,439	12,546	(107)
Regional Market Expenses	-	-	-
Distribution Expenses	55,023	56,294	(1,270)
Customer Accounts Expense	21,277	20,976	301
Customer Service & Informational Expenses	30,509	22,202	8,307
Administrative and General Expenses	138,639	134,259	4,380
Total Operation & Maint. Expense	<u>\$ 473,378</u>	<u>\$ 452,318</u>	<u>\$ 21,060</u>

403 - 405

Depreciation Expense and Amortization of Electric Plant	\$ 215,394	\$ 205,855	\$ 9,539
407 Regulatory Debits (Credits), net	\$ -	\$ -	\$ -
408 Taxes Other Than Income Taxes	\$ 64,589	\$ 61,851	\$ 2,738
Total Operating Expenses prior to Federal and State Income Taxes	<u>\$ 753,361</u>	<u>\$ 720,024</u>	<u>\$ 33,337</u>
Operating Income Prior to Fed & State Income Taxes	\$ 245,878	\$ 255,647	\$ (9,769)

Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

FEDERAL AND STATE INCOME TAXES

	2022	2021	Difference
409.1 Federal Income Taxes	\$ 34,417	\$ 34,523	\$ (106)
State Income Taxes	12,498	12,537	(39)
409.08 & 409.09			
Deferred Federal Income Taxes - Net	-	-	-
Deferred State Income Taxes - Net	-	-	-
410.1 Provision for Deferred Income Taxes	107,991	108,324	(333)
411.1 Provision for Deferred Income Taxes -Cr.	(110,356)	(110,696)	340
411.4 Investment Tax Credit Adjustment	-	-	-
Total Federal & State Income Taxes	\$ 44,550	\$ 44,688	\$ (137)
Operating Income After Federal & State Income Taxes	\$ 201,327	\$ 210,959	\$ (9,632)

OTHER INCOME AND DEDUCTIONS

Other Income			
417 Revenues from Non-Utility Operations	\$ -	\$ -	\$ -
418.1 Equity in Earnings of Subsidiary Companies	-	-	-
419 Interest & Dividend Income	-	-	-
419.1 Allowance for Other Funds Used During Construction	6,904	5,624	1,280
421.1 Gain on Disposition of Property	-	-	-
421 Other Misc. Non-Operating Income	-	-	-
Total Other Income	\$ 6,904	\$ 5,624	1,280
Other Income Deductions			
421.2 Loss on Disposition of Property	\$ -	\$ -	\$ -
426 Miscellaneous	(3,919)	(3,832)	(86)
Total Other Income Deductions	\$ (3,919)	\$ (3,832)	\$ (86)
Taxes Applicable to Other Income Deductions			
409.2 Federal Income Tax	\$ (169)	\$ (101)	\$ (67)
409.2 State Income Tax	(67)	(40)	(27)
410.2 Provision for Deferred Income Taxes	1,881	1,129	752
411.2 Provision for Deferred Income Taxes-Cr.	(783)	(470)	(313)
Total Taxes Applicable to Other Income Deduction	\$ 862	\$ 518	\$ 345
Income Before Interest Charges	\$ 203,450	\$ 212,233	\$ (8,783)

Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

<u>INTEREST CHARGES</u>	2022	2021	Difference
427 Interest on Long-term Debt	61,790	57,987	3,803
428 Amortization of Debt Discount and Expense	-	-	-
429 Amortization of Premium on Debt-Credit	2,439	2,399	40
430 Interest on Debt to Associated Companies	1,128	423	705
431 Other Interest Expense	904	893	11
432 Allowance for Borrowed Funds Used During Construction	(1,689)	(1,689)	-
Net Interest Charges	<u>64,571</u>	<u>60,012</u>	<u>4,559</u>
Net Income	<u>\$ 138,879</u>	<u>\$ 152,222</u>	<u>\$ (13,342)</u>

Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

Attachment II - D-1a
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For the 12 Month Periods Ended December 31, 2021 and December 31, 2022

Account 400

Residential Sales - \$1,745 - The overall increase is primarily driven by higher generation revenues as a result of higher capacity prices and increased DSIC revenues partially offset by lower throughput.

Commercial Sales - \$13,310 - The overall increase is primarily driven by higher generation revenues as a result of higher capacity prices, increased DSIC revenues and slight throughput increases as the economy rebounds from COVID-19.

Other Electric Revenue - \$8,350 - The overall increase is primarily driven by increases associated with the Company's FERC formula.

Accounts 401 - 402

Power Production Expense - \$9,449 - The overall increase in the power production expense is primarily driven by higher projected capacity prices.

Distribution Expenses (\$1,270) - The overall decrease is primarily driven a reduction in the Company's electrical model costs which have been primarily recorded in the HTY and FTY and normalized through Customer Service & Informational Expenses. Annual wage increases are partially offsetting this

Customer Service & Informational Expenses \$8,307 - The overall increase is driven by normalization of electrical model costs which were deferred through Customer Service & Informational Expenses in the historic test year.

Administrative and General Expenses - \$4,380 - The overall increase is primarily driven by annual wage increases, benefit cost inflation, incremental headcount to enhance the Company's cyber security program and additional costs in support of the Company's Electric Vehicle initiatives.

Duquesne Light Company
Operating Statements
For the 12 months ended Dec 31
(Thousands of Dollars)

Attachment II - D-1a
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For the 12 Months Ended December 31, 2021 and December 31, 2022

Account 403 - 405

Depreciation Expense and Amortization of Electric Plant - \$9,539 - The overall increase is primarily due to capital additions in the twelve months ended December 31, 2022 and a full year of depreciation for capital additions placed in service in the twelve months ended December 31, 2021.

Account 408

Taxes Other Than Income Taxes - \$2,738 - The overall increase is primarily attributable to increases in sales revenue discussed above.

Account 418 - 421

Other Income - \$1,280 - The overall increase in Allowance for Other Funds Used During Construction is primarily due to increased CWIP balances.

Account 427 - 432

Interest on Long-Term Debt - \$4,559 - The overall increase in interest on long term debt is primarily driven by a long-term debt issuance in the twelve months ended December 31, 2022 for which the proceeds are forecasted to be utilized for general corporate purposes.

- Q.2 Provide a summary of test year adjustments which sets forth the effect of the adjustment upon the following: operating revenues, operating expenses, taxes other than income taxes, operating income before income taxes, State income tax, Federal income tax and income available for return. In addition, test year adjustments shall be presented on the basis of the major account categories set out at II-D-1.
- A.2. Schedule D-3 of DLC Exhibit 2 (Fully Projected Future Test Year) provides a summary of test year adjustments claimed by Duquesne by major account categories.

- Q.3. List and explain all nonrecurring or extraordinary expenses incurred in the test year and all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years, for example, non-yearly maintenance programs, and the like.
- A.3. Test year expenses that are non-recurring, extraordinary or do not occur yearly, but over an extended period of years, are explained and adjusted in Section D of DLC Exhibit 2 (Fully Projected Future Test Year).

- Q.4. As a separate item, list extraordinary property losses related to property previously included in cost of service when the gain or loss on this property has occurred or is likely to occur in the future test year. The proposed ratemaking treatment of extraordinary gains and losses must also be disclosed. Sufficient supporting data must be provided.
- A.4. In the fully projected future test year and the future test year, Duquesne Light Company does not anticipate incurring any extraordinary gains or losses related to property previously included in cost of service.

- Q.5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued and amounts written off in each of the last 3 calendar years.
- A.5. The provision for uncollectible accounts for any year is determined by reviewing the current reserve balance, the current receivable status, the projected annual revenue, the trends of receivables and write-offs, and the projected impact of collection initiatives on the quality of receivables.

Delinquent accounts receivable balances are separated into different categories. Each category of delinquent receivables is assigned a low and high reserve percentage. Considering the historical trends and future expectations, the accumulated reserve for uncollectible accounts is adjusted monthly to a balance that falls within the low and high reserve range.

Beginning with new distribution rates in April 2011, Duquesne Light Company began to recover customer assistance program expenses through a separate surcharge (Universal Service Surcharge). As such, the Company has bifurcated the reserve into customer and customer assistance program allowances within Attachment II-D-5 as amounts associated with these programs are not recovered through base distribution rates.

Attachment II-D-5 presents the accumulated provision for uncollectible amounts and the amounts written off for the years ended December 31, 2018, December 31, 2019 and December 31, 2020.

Duquesne Light Company
Accumulated Provision for Uncollectible Accounts
(Thousands of dollars)

	Customers 144.01	Customer Assistance Programs* 144.01	Total Customers 144.01	Misc. Receivables 144.09/144.10	Total
Balance December 31, 2017	13,647.65	4,971.46	18,619.11	293.01	18,912.12
Provision	22,649.87	(2,930.74)	19,719.13		19,719.13
Amounts Written Off	(13,257.65)	(8,439.05)	(21,696.70)		(21,696.70)
Balance December 31, 2018	23,039.87	(6,398.32)	16,641.55	293.01	16,934.56
Provision	15,680.04	847.77	16,527.81	-	16,527.81
Amounts Written Off	(8,798.87)	(6,895.28)	(15,694.14)	-	(15,694.14)
Balance December 31, 2019	29,921.04	(12,445.83)	17,475.22	293.01	17,768.23
Provision	24,044.48	45.64	24,090.12	-	24,090.12
Amounts Written Off	(3,273.17)	(8,892.92)	(12,166.09)	-	(12,166.09)
Balance December 31, 2020	50,692.35	(21,293.10)	29,399.25	293.01	29,692.26

*Prior to April 21, 2011, CAP related allowance was included within general distribution rates. Commencing April 21, 2011, such costs were included within the Universal Service Charge and thus are not included base distribution rates as discussed within DFR II-D-5.

- Q.6. Supply detailed calculations to support the total claim for rate case expense, including supporting data for outside service rendered. Provide the items comprising the estimated rate case expense claim for the current rate case.
- A.6. The requested information is set forth in Schedule D-8 of DLC Exhibit 2 (Fully Projected Future Test Year).

Q.7. Submit schedules for the test year and for the 12-month period immediately prior to the test year showing by major components, if included in claimed test year expenses, the expenses incurred in each of the following expense categories.

- a. Miscellaneous general expenses, including account 930
- b. Outside service expenses.
- c. Regulatory commission expenses.
- d. Advertising expenses, including advertising engaged in by trade associations whenever the utility has claimed a contribution to the trade association as a ratemaking claim – provide explanation of types and purposes of such advertising.
- e. Research and development expenses – provide a listing of major projects.
- f. Charitable and civic contributions, by recipient and amount.

Explain major variances between the test year expenses and those expenses for the prior 12-month period.

A.7. See the following attachments for the requested data and an explanation of the major variances:

- a. Attachment II-D-7a – Miscellaneous general expenses including account 930
- b. Attachment II-D-7b Outside service expenses
- c. Attachment II-D-7c Regulatory commission expenses
- d. Attachment II-D-7d Advertising expenses
- e. Attachment II-D-7e Research and development expenses
- f. Attachment II-D-7f Charitable and civic contributions

Duquesne Light Company
Miscellaneous General Expenses - Account 930.2
For the Period
(Thousands of Dollars)

Line No.	Expense	1/1/2021 - 12/31/2021	1/1/2020 - 12/31/2020	Increase (Decrease)
1	Utilities (electricity, gas, water, etc)	996	1,532	(536)
2	Membership Dues	805	1,239	(434)
3	Other miscellaneous	5,415	8,329	(2,914)
4	Total	<u>\$ 7,216</u>	<u>\$ 11,100</u>	<u>\$ (3,884)</u>

Note:

As the budget is not prepared by FERC account, the above information was determined based on an allocation to FERC account which was based on the same relationship to the total as the actual costs shown for the Historic Test Year.

Other Miscellaneous - Decreased costs are attributable to allocation of outside services between FERC account 930.2 and 923. See Attachment II-D7b for further discussion.

Line No.	Expense	1/1/2022- 12/31/2022	1/1/2021 - 12/31/2021	Increase (Decrease)
1	Utilities (electricity, gas, water, etc)	1,082	996	86
2	Membership Dues	875	805	69
3	Other miscellaneous	5,881	5,415	466
4	Total	<u>\$ 7,837</u>	<u>\$ 7,216</u>	<u>\$ 621</u>

Note:

As the budget is not prepared by FERC account, the above information was determined based on an allocation to FERC account which was based on the same relationship to the total as the actual costs shown for the Historic Test Year.

Other Miscellaneous - Increased costs relate to the functional and technical upgrade associated with the Company's customer care and billing system.

Duquesne Light Company
Outside Service Expenses
For the Period
(Thousands of Dollars)

Line No.	Description/Purpose	1/1/2021 - 12/31/2021	1/1/2020 - 12/31/2020	Increase (Decrease)
1	Office of the CEO	\$ 108	\$ 101	\$ 7
2	General Counsel, Rates and Regulatory Affairs	2,140	2,007	132
3	Office of the CFO	3,529	3,311	218
4	Information Technology	6,019	5,647	372
5	Customer Service	4,120	3,866	255
6	Human Resources	755	708	47
7	Operations	15,548	14,586	962
8	Total	<u>\$ 32,219</u>	<u>\$ 30,226</u>	<u>\$ 1,993</u>

Note:

As the budget is not prepared by FERC account, the above information was determined based on an allocation to FERC account which was based on the same relationship to the total as the actual costs shown for the Historic Test Year.

Line No.	Description/Purpose	1/1/2022- 12/31/2022	1/1/2021 - 12/31/2021	Increase (Decrease)
1	Office of the CEO	\$ 102	\$ 108	\$ (6)
2	General Counsel, Rates and Regulatory Affairs	2,017	2,140	(123)
3	Office of the CFO	3,326	3,529	(203)
4	Information Technology	5,673	6,019	(346)
5	Customer Service	3,884	4,120	(237)
6	Human Resources	712	755	(43)
7	Operations	14,655	15,548	(893)
8	Total	<u>\$ 30,369</u>	<u>\$ 32,219</u>	<u>\$ (1,850)</u>

Note:

As the budget is not prepared by FERC account, the above information was determined based on an allocation to FERC account which was based on the same relationship to the total as the actual costs shown for the Historic Test Year.

Duquesne Light Company
Regulatory Commission Expenses
For the Period
(Thousands of Dollars)

Line No.	Description/Purpose	1/1/2021 - 12/31/2021	1/1/2020 - 12/31/2020	Increase (Decrease)
1	Distribution Rate Case	782	698	84
2	Total	\$ 782	\$ 698	\$ 84

Line No.	Description/Purpose	1/1/2022- 12/31/2022	1/1/2021 - 12/31/2021	Increase (Decrease)
1	Distribution Rate Case	785	782	3
2	Total	\$ 785	\$ 782	\$ 3

Duquesne Light Company
Advertising Expenses
For the Period
(Thousands of Dollars)

Line No.	Description/Purpose	1/1/2021 - 12/31/2021	1/1/2020 - 12/31/2020	Increase (Decrease)
1	Community Information advertising		\$ 1,538	\$ (1,538)
2	Total	\$ -	\$ 1,538	\$ (1,538)

Note:

As the budget is not prepared by FERC account, the above information was determined based on an allocation to FERC account which was based on the same relationship to the total as the actual costs shown for the Historic Test Year.

This schedule reflects only the costs of outside advertising expenses.

Line No.	Description/Purpose	1/1/2022- 12/31/2022	1/1/2021 - 12/31/2021	Increase (Decrease)
1	Community Information advertising	\$ -	\$ -	\$ -
2	Total	\$ -	\$ -	\$ -

Note:

As the budget is not prepared by FERC account, the above information was determined based on an allocation to FERC account which was based on the same relationship to the total as the actual costs shown for the Historic Test Year.

This schedule reflects only the costs of outside advertising expenses.

Duquesne Light Company
Research and Development Expenses
Years Ended December 31, 2020, 2021 and 2022

Duquesne Light Company does not include research and development in the future test year, fully projected future test year or for the 12 month period immediately prior to the test year.

Duquesne Light Company
Charitable and Civic Contributions - Account 426
For the Period
(Thousands of Dollars)

Line No.	Description/Purpose	1/1/2021 - 12/31/2021	1/1/2020 - 12/31/2020	Increase (Decrease)
1	Donations	1,609	2,069	(460)
2	Miscellaneous	287	369	(81)
3	Total	\$ 1,896	\$ 2,438	\$ (542)

Note:

Charitable and civic contributions are charged to "Other income and deductions", account 426 and not to operating expense

Line No.	Description/Purpose	1/1/2022- 12/31/2022	1/1/2021 - 12/31/2021	Increase (Decrease)
1	Donations	1,645	1,609	37
2	Miscellaneous	294	287	7
3	Total	\$ 1,939	\$ 1,896	\$ 43

Note:

Charitable and civic contributions are charged to "Other income and deductions", account 426 and not to operating expense

- Q.8. Provide an analysis by function of charges by affiliates, for the test year and the 12-month period immediately prior to the test year, for services rendered included in the operating expenses of the filing company. Explain the nature of the service and the basis on which charges or allocations are made, including a copy of applicable contract. Also, explain major variances between the charges for the test year and the corresponding charges for the prior 12-month period.
- A.8. Please see Attachment DFR II-D-8.

Duquesne Light Company
Administrative Services Charged to Affiliates
Operating Expense
(Thousands of Dollars)

Duquesne Light Company ("DLC") provides various administrative and general services for its subsidiaries and affiliated companies. Attachment II-D-8a is a copy of this agreement.

Function	1/1/2020 - 12/31/2020	1/1/2021 - 12/31/2021	Variance
Accounting & Treasury	\$ 1,374.4	\$ 1,457.8	\$ 83.4
Sr Management	914.2	969.6	55.5
Office of General Counsel	476.5	505.4	28.9
Technology	125.7	133.3	7.6
Human Resources	91.3	96.8	5.5
Operations	55.0	58.4	3.3
Customer Care	12.7	13.5	0.8
	<u>\$ 3,049.8</u>	<u>\$ 3,234.8</u>	<u>\$ 185.0</u>
Allocations to DLC from parent	-	-	-
Allocations to DLC from affiliate	-	-	-
Net	<u>\$ 3,049.8</u>	<u>\$ 3,234.8</u>	<u>\$ 185.0</u>

[1] The Office of General Counsel allocation is budgeted to decrease due to additional costs incurred in 2017 associated with affiliated Company legal proceedings.

Function	1/1/2021 - 12/31/2021	1/1/2022 - 12/31/2022	Variance
Accounting & Treasury	\$ 1,457.8	\$ 1,486.8	\$ 29.0
Senior Management	969.6	988.9	19.3
Office of General Counsel	505.4	515.5	10.1
Technology	133.3	136.0	2.7
Human Resources	96.8	98.7	1.9
Operations	58.4	59.5	1.2
Customer Service	13.5	13.7	0.3
	<u>\$ 3,234.8</u>	<u>\$ 3,299.2</u>	<u>\$ 64.4</u>
Allocations to DLC from parent	-	-	-
Allocations to DLC from affiliate	-	-	-
Net	<u>\$ 3,234.8</u>	<u>\$ 3,299.2</u>	<u>\$ 64.4</u>

Duquesne Light Company
Purchased Power
Purchased Power Expense
(Thousands of Dollars)

Duquesne Light Company (DLC) no longer purchases a portion its electricity supply needs from Duquesne Power, LLC as Duquesne Power, LLC does not participate in POLR auction under its POLR VIII agreement.

**Duquesne Light Company
Fiber Lease and Lit Services
Operating Expenses
(Thousands of Dollars)**

The fiber optic network lease is an approved arrangement entered into between DLC and its DQE Communications affiliate. The network is used for voice and data communications between Company facilities, including supervision, protection and control of the distribution and substation systems. Attachment II-D-8b is a copy of this agreement. The fiber may be located on or within DLC poles, conduits, ducts and related property. In addition, pursuant to the terms of the Sonet Fiber Use Agreement entered into in 2006 between Duquesne Light and its DQE Communications affiliate, Duquesne Light replaced its outdated microwave network with access to a fiber optic ring that connects the operations control center with equipment at various locations throughout the service territory. Attachment II-D-8c is a copy of that agreement.

In addition, Duquesne Light maintains a Master Service Agreement with DQE Communications which provides the general terms and conditions and a framework within which Duquesne Light may from time to time purchase certain telecommunications and related infrastructure services from DQE Communications. Specifically the agreement relates to (i) Metro Ethernet & Internet Services; (ii) Colocation Services and (iii) Managed Services. See agreement maintained at Attachment II-D-8f.

Function	1/1/2020 - 12/31/2020	1/1/2021 - 12/31/2021	Variance
Communications	\$ 3,992.8	\$ 4,097.0	\$ 104

Function	1/1/2021 - 12/31/2021	1/1/2022 - 12/31/2022	Variance
Communications	\$ 4,097.0	\$ 4,167.5	\$ 71

Duquesne Light Company
Electronic Meter Reading
Operations Expense
(Thousands of Dollars)

Electronic meter reading services are no longer provided from Datacom Information Systems, LLC (an affiliate).

Historically, Datacom provided services related to electronic meter reading services and related services for all DLC's customers who currently, or in the future utilize electronic metering devices with Encoder Receiver Transmitters (ERT). The ERT meters number approximately 570,000. They are principally utilized by DLC's residential and small commercial customers. The services provided include (1) the use of network facilities, including Cell Control Units and Network Control Nodes, over which the meter reading data is transmitted and obtained; (2) maintenance, replacement, construction, and alteration of the network system as needed to provide and operate said meter reading services; (3) leases and licenses required in order to physically locate and operate the network devices throughout DLC's service territory; (4) such other services that are needed or beneficial and agreed to by the parties and the Commission.

Function	1/1/2020 - 12/31/2020	1/1/2021 - 12/31/2021	Variance
Metering Reading / AMR	\$ -	\$ -	\$ -

Function	1/1/2021 - 12/31/2021	1/1/2022 - 12/31/2022	Variance
Metering Reading / AMR	\$ -	\$ -	\$ -

**Duquesne Light Company
Intercorporate Tax Payment Agreement**

Duquesne Light Holdings, Inc. (DLH), the parent of DLC entered into an Intercorporate Tax Payment Agreement with its affiliated companies, effective January 1, 1992. The purpose of the Agreement was to provide for payments between the parent company and its affiliated companies with respect to each company's share of the consolidated income tax liability of the entire affiliated group. See DLC Exhibit 4, and Testimony of Matthew Simpson – Statement No. 7. Refer to attachment II-D-8d for a copy of this agreement.

Duquesne Light Company
Affiliated Interest Agreement
(Thousands of Dollars)

On January 17, 2010, DLC entered into a short-term affiliated interest agreement with its parent, Duquesne Light Holdings, Inc (DLH). This agreement provided DLC with the ability to borrow from DLH in the form of short-term intercompany loans in an amount not to exceed \$200 million at any given point in time. In February 2021, the Pennsylvania Public Utility Commission approved DLC's application to amend the affiliated interest agreement requesting an increase of the maximum borrowing capacity of this short term intercompany borrowing facility from \$200.0 million to \$300.0 million. As of December 31, 2020, DLC had \$10.0 million of intercompany loans outstanding. The specific terms of the affiliated interest agreement are included as Attachment II-D-8e.

Function	1/1/2020 - 12/31/2020	1/1/2021 - 12/31/2021	Variance
Intercompany Interest	\$ 1,379	\$ 1,128	\$ (251.1)

Function	1/1/2021 - 12/31/2021	1/1/2022 - 12/31/2022	Variance
Intercompany Interest	\$ 1,128	\$ 423	\$ (705.0)

**Duquesne Light Company
Cash Pool Arrangement**

Duquesne Light Holdings, Inc. (DLH), the parent company of DLC, established a Cash Pool in November 1997. The Cash Pool was established as a mechanism to concentrate excess funds and combine the cash of DLH and its subsidiaries to invest in short term investments. DLC does not participate within the Cash Pool Arrangement.



Emily M. Farah
Counsel, Regulatory

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Mail drop 15-7
Pittsburgh, PA 15219

Tel: 412-393-6431
efarah@duqlight.com

February 21, 2020

Via Electronic Filing

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120

**Re: Affiliated Interest Agreement between Duquesne Light Company and Its Affiliates
Docket No. G-2018-3002809**

Dear Secretary Chiavetta,

Pursuant to the Secretarial Letter in the above-captioned matter dated January 22, 2020, enclosed please find the executed copy of Duquesne Light Company's Administrative Services Agreement ("ASA"). Signatures were obtained for all entities except DH Energy LP, which was dissolved on January 13, 2020. BrightR, Inc. was also dissolved in January 2020. Included with the executed ASA and labeled as "Updated Appendix B" is the most recent organizational chart, which removes DH Energy LP and BrightR, Inc. from the corporate organizational structure.

Please feel free to contact me with any questions, comments, or concerns.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Emily M. Farah", is written over the typed name and title.

Emily M. Farah
Counsel, Regulatory

Enclosures

cc: Jeff McCracken (with enclosures, via email - jmccracken@pa.gov)

ADMINISTRATIVE SERVICES
AGREEMENT

THIS ADMINISTRATIVE SERVICES AGREEMENT (this "Agreement") is made as of June 18, 2018 by and among DUQUESNE LIGHT HOLDINGS, INC., a Pennsylvania corporation ("Parent"), DUQUESNE LIGHT COMPANY, a Pennsylvania limited liability corporation ("Duquesne"), and the affiliates of Parent and Duquesne named on the signatures pages hereto (each, an "Affiliate" and collectively, the "Affiliates").

WITNESSETH:

WHEREAS, Duquesne is a public utility providing electric service subject to regulation by the Pennsylvania Public Utility Commission (the "Commission" or "PUC");

WHEREAS, Parent, f/k/a DQE, Inc., pursuant to its articles of incorporation, has unlimited power to engage in any lawful act concerning any lawful business for which corporations may be incorporated under the Pennsylvania Business Corporation Law and was formed for the purpose of engaging in energy-related diversification opportunities which could arise from time to time in the marketplace;

WHEREAS, Duquesne companies desire, need and require from time to time the administrative, management and other services as described in **Appendix A**.

NOW, THEREFORE, in consideration of the mutual covenants and undertakings herein contained, the parties hereto agree as follows:

1. DESCRIPTION OF SERVICES

Any affiliated members of the Parent may from time to time perform, on a regular or temporary basis administrative, management, and other services for one or more of the other companies. An exclusive list of services that may be provided is included within **Appendix A** to this Agreement. Those affiliates that receive services from, or provide services to, the Parent are listed within **Appendix B** to this Agreement. No service shall be performed in contravention of any applicable law, regulation, rule, order, judgment, or decision of

any governmental entity.

2. PERSONNEL

In order to provide the services, the Parties will employ executive officers, accountants, financial advisors, technical advisers, attorneys, and other persons with the necessary qualifications. If necessary, the Parties may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the services provided under this agreement.

3. ALLOCATION

In consideration of services rendered, the party receiving administrative services ("Receiving Party") under this Agreement agrees to reimburse the party providing such services ("Providing Party") the fully-loaded cost of such service, including charges for interest where appropriate. The allocation methodologies for directly charging and allocating costs between affiliates are detailed in **Appendix C**. Generally, the following allocation methods shall be used:

- a) The Providing Party will allocate to any administrative services provided the direct costs associated with performing such services.
- b) Direct labor costs of any employee of the Providing Party who provides identifiable services to the Receiving Party will be charged to the Receiving Party's operation based on such employee's total compensation, including salary and fringe benefits.
- c) Other identifiable direct costs, including third party service fees and supplies, will be charged to the Receiving Party's operations at the actual cost incurred by the Providing Party.
- d) All costs charged are subject to periodic review and adjustment, as appropriate.

The Providing Party shall directly assign costs when practicable. National Association of Regulatory Utility Commissioners (NARUC) Guidelines for Cost Allocation and Affiliate Transactions are followed to assign costs to the Receiving Party. If it is not practicable to directly assign costs for completed services, such costs shall be allocated based on such NARUC guidelines.

4. PAYMENT FOR SERVICES

A Receiving Party agrees to pay the Providing Party the actual cost of providing the services. In

this regard, the Providing Party shall deliver monthly to the Receiving Party written documentation of the cost of providing services under this Agreement, which invoice shall be due and payable within 30 days after its receipt. When it is not reasonably possible or practical to determine actual costs, the Providing Party may substitute allocation factors for actual costs as set forth within Section 3 of this Agreement.

All such costs incurred by the Providing Party on behalf of the Receiving Party shall become the liability of the Receiving Party when incurred by the Providing Party, shall be determined in accordance with generally accepted accounting principles and shall be determined in accordance with the cost allocation procedures set forth within Section 3 of this Agreement; provided however that if a particular transaction is subject to regulation by the FERC or another federal regulatory agency, and the rules of these agencies require a pricing mechanism that is different than provided herein, the Parties will follow the rules required by the federal agency, as applicable.

5. INTEREST ON PAST DUE AMOUNTS

From and after the Effective Date (as hereinafter defined), in the event any amount payable under Section 4 of this Agreement is not paid by a Receiving Party when due, such unpaid amount shall bear interest, from the due date shown in the invoice therefor (or, if no such due date is shown, from the date that is 30 days after the Receiving Party receives such invoice), at a rate equal to the then-current average monthly rate of interest applicable to DQE Capital Corporation's cash pool arrangement.

6. AGENT STATUS OF PROVIDING PARTY

All services, materials, equipment, and supplies purchased by a Providing Party at the request of a Receiving Party shall be purchased by the Providing Party on behalf of and as agent for the Receiving Party. In that regard, the Receiving Party hereby appoints the Providing Party as its agent, and the Providing Party hereby agrees as such agent to negotiate, execute and enforce contracts (including purchase order contracts) providing for the purchase of services, materials, equipment and supplies.

Each such contract shall be made in the name of the Receiving Party and shall provide, among other things, that the Providing Party shall be the agent for the Receiving Party concerning the administration of the contract and that performance of the contract shall be for the account of, title to all property acquired thereunder shall vest in, and charges therefore shall be paid by, the Receiving Party.

7. JOINDER TO AGREEMENT

Any future subsidiary or other affiliate of Parent or Duquesne may elect to participate in this Agreement by executing a joinder or similar agreement indicating such entity's willingness to be bound by the terms of this Agreement. Duquesne Light Holdings will file an updated listing of subsidiaries with the PUC, as necessary and appropriate. Subject to PUC approval, new Duquesne Light subsidiaries that are added prior to the annual update will be subject to this Agreement.

8. SEVERAL OBLIGATIONS; NO RIGHTS TO BIND

The duties, obligations and liabilities of the parties under this Agreement are intended to be several and not joint or collective, and nothing in this Agreement shall ever be construed to create an association, joint venture, trust or partnership between the parties or to impose a trust or partnership duty, obligation or liability on or with regard to any of the parties. Each party shall be individually responsible for its own obligations as herein provided. No party shall be under the control of or shall be deemed to control the other party solely by virtue of this Agreement. No party shall have a right or power to bind another party without its express written consent, except as expressly provided in this Agreement.

9. WITHDRAWAL FROM AGREEMENT

Any party shall have the right at any time to withdraw from this Agreement by giving 90 days' prior written notice of withdrawal. In the event any Affiliate desires to withdraw from this Agreement, it shall send written notice of withdrawal to Parent and Duquesne. In the event Parent desires to withdraw from this Agreement, it shall send written notice of withdrawal to Duquesne. In the event Duquesne desires to withdraw from this Agreement, it shall send written notice of withdrawal. This Agreement automatically shall terminate upon the effective date of Duquesne's withdrawal from this Agreement.

10. NOTICES

Any notice required or permitted to be given to a party hereunder shall be in writing and shall be sent to such party at its address set forth below (or to such other address as such party may notify the other parties by notice given in accordance with the requirements of this Section 10):

If to Parent:

Duquesne Light Holdings, Inc.
411 Seventh Avenue
Pittsburgh, PA 15219
Attn: Chief Legal Officer

If to Duquesne:

Duquesne Light Company
411 Seventh Avenue
Pittsburgh, PA 15219
Attn: Chief Legal Officer

If to any Affiliate:

c/o Duquesne Light Holdings, Inc.
411 Seventh Avenue
Pittsburgh, PA 15219
Attn: Chief Legal Officer

11. APPROVAL BY COMMISSION

This Agreement is subject to the approval of the Commission and shall be effective on the entry date of the Commission's order approving this Agreement or on such other date that this Agreement is deemed approved by the Commission (such date, the "Effective Date").

12. GOVERNING LAW

This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Pennsylvania, without regard to its conflict of laws principles.

13. COUNTERPARTS

This Agreement may be executed in two or more counterparts, and by the different parties hereto on separate counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

IN WITNESS WHEREOF, the parties hereto have caused this Administrative Services Agreement to be duly executed by their duly authorized representatives of the date first written above.

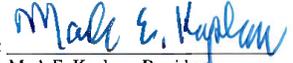
DQE HOLDINGS, LLC

By: 
Its: Steven E. Malnight - President & CEO

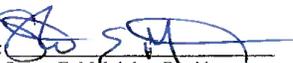
DUQUESNE LIGHT HOLDINGS, INC.

By: 
Its: Steven E. Malnight - President & CEO

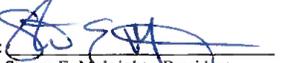
DUQUESNE ENERGY SOLUTIONS, LLC

By: 
Its: Mark E. Kaplan - President

DES CORPORATE SERVICES, INC.

By: 
Its: Steven E. Malnight - President

DQE SYNFUELS, LLC

By: 
Its: Steven E. Malnight - President

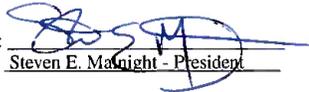
DQE SYNFUELS, LP

By: 
Its: Mark E. Kaplan - Treasurer
~~No Officers~~

DH CANADA HOLDINGS, LLC

By: 
Its: Steven E. Mairight - President

DH CANADA CORPORATION

By: 
Its: Steven E. Mairight - President

DQE ENTERPRISES, INC.

By: 
Its: Mark E. Kaplan - President

DQE CAPITAL CORPORATION

By: 
Its: Mark E. Kaplan - President

DQE FINANCIAL LLC

By: 
Its: Mark E. Kaplan - President

MARINER INVESTMENT STRATEGIES, LLC

By: 
Its: Mark E. Kaplan - President

DUQUESNE FIBER COMPANY

By: 
Its: Mark E. Kaplan - President

DQE SYSTEMS, LLC

By: 
Its: Mark E. Kaplan - President

DUQUESNE BROADBAND, LLC

By: 
Its: Mark E. Kaplan - President
~~no officers~~

DQE COMMUNICATIONS, LLC

By: 
Its: Jim Morozzi - President & CEO

NORTH SHORE AFFORDABLE HOUSING, LLC

By: 
Its: Mark E. Kaplan, - President

MONTAUK SYNFUELS, LLC

By: 
Its: Mark E. Kaplan, Manager

DUQUESNE POWER, LLC

By: 
Its: Mark E. Kaplan - President

DUQUESNE LIGHT COMPANY

By: 
Its: Steven E. Mainight - President & CEO

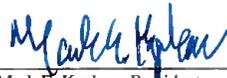
MONOGAHELA LIGHT & POWER COMPANY

By: 
Its: Mark E. Kaplan - President

DATACOM INFORMATION SYSTEMS, LLC

By: 
Its: Mark E. Kaplan - President

AQUASOURCE, LLC

By: 
Its: Mark E. Kaplan - President

DUQUESNE LIGHT ENERGY, LLC

By: 
Its: Mark E. Kaplan - President

DUQUESNE GENERATION, LLC

By: 
Its: Mark E. Kaplan - President

DUQUESNE CONEMAUGH, LLC

By: 
Its: Mark E. Kaplan President

DUQUESNE KEYSTONE, LLC

By: 
Its: Mark E. Kaplan President

DH Energy, LP

By: _____
Its: NO OFFICERS

The Efficiency Network, Inc.

By: MGM
Its: Troy Geanopoulos - CEO TEN

TEN Connected Solutions, Inc.

By: RC Campbell
Its: President Rob Campbell

BrightR, Inc.

By: RC Campbell
Its: President Rob Campbell

Appendix A

Description of Services

This Appendix provides a description of services provided under the Administrative Service Agreement dated June 18, 2018. Listed below are services provided. All services listed are allocated directly when possible. If direct allocation is not possible, the indirect allocation method that is used is listed.

Service	Description	Basis of Allocation
Alarm Monitoring Services	Provides alarm monitoring services for the Company.	The allocation for these services is based on the Average Asset allocation method.
Audit Services	Provide services including coordinating the examination of accounting records with the external auditors.	The allocation for these services is based on the Average Asset allocation method.
Compliance Services	Provide enterprise-wide compliance and consultation to the Company as well as to specific corporate projects on compliance matters.	The allocation for these services is based on the EBITDA allocation method.
Disbursement Services	Provides Company-wide disbursement processing functions.	The allocations for these services are allocated based on the Direct method.
Executive Services	Provide leadership and strategic services for the Company.	The allocation for these services is based on the EBITDA allocation method.
Finance / Accounting Services	Provide services including the setting accounting policies and practices, preparation and dissemination of consolidated financial results, research of new financial reporting requirements, maintenance of the general ledger system, management of the budget and forecasting process and preparation and review all external financial reporting.	The allocation for these services is based on the EBITDA allocation method.
Financial Planning & Analysis Services	Provide services related to the preparation and development of budgets and budgetary controls.	The allocation for these services is based on the EBITDA allocation method.
Human Resources	Provide services to manage and maintain employee policy and program development and oversight of all human resource initiatives.	The allocation for these services is based the Headcount allocation method.
Information Services	Provide services including, but not limited to, service and IT support, maintenance and support of existing corporate business applications, system implementation costs, report coordination, consultative support, and mail and printer/copier services.	The allocation for these services is based on the Average Asset allocation method.
Internal Audit Services	Provide audit plans and strategies for the Company for financial, compliance, information technology and operational audits. Additionally provide services related to control risk assessments and special investigations.	The allocation for these services is based on the EBITDA allocation method.

Legal Services	Provide the Company with legal services, including, but not limited to, general corporate matters and internal corporate maintenance, contract drafting and negotiation, litigation, liability and risk assessment, financing, state and federal regulatory compliance, state and federal regulatory support and rule interpretation and advice, bankruptcy and collection matters, union contracting and all other matters requiring legal services.	The allocation for these services is based on the EBITDA allocation method.
Materials	Provides the Company with non-inventory related materials, which are materials relating to the Company's office supplies that do not flow through inventory accounts.	The allocation for these materials is based on total materials per employee. The listing of materials is updated annually.
New Hire Background Services	Provide new hire background check processes.	The allocation for these charges are based on Headcount allocation.
Payroll Services	Provides Company-wide payroll processing functions.	The allocation for these charges are based on Headcount allocation.
Pension Administration Services	Provide services for the management and administration of all pension and savings plan assets for the Company. Services provided include, but are not limited to, the implementation of investment policies, monitoring of investment performance, and coordination of actuarial valuation reviews.	The allocation for these charges are based on Headcount allocation.
Rent Services	Provides office space at the headquarters building. For all employee time that is charged directly to a subsidiary, the Company allocates a portion of DLC rent expense to the associated subsidiary in connection with the direct charge. The annual rent expense is updated in accordance with changes in lease terms. Additionally, the number of employees per floor is updated annually with an employee by location listing.	The allocation for these services is based on total cost per employee per floor.
Safety & Workforce Development	Provides Company-wide safety and workforce development reporting and initiatives.	The allocation for these services is based on the EBITDA allocation method.
Tax Services	Provide services related to preparation of tax returns and other filings, consultation services, research of tax planning initiatives, coordination of audits, and various other tax related accounting functions.	The allocation for these services is based on the EBITDA allocation method.
Treasury Services	Provide services including, but not limited to, daily banking transactions, monitoring of cash holdings, monitoring of credit facilities, forecasting cash requirements, various reporting requirements, management of bank, investor and agency relationships, and management of insurance policies.	The allocation for these services is based on the Average Asset allocation method.

Appendix C

The allocation factors described below will be used by the Accounting and Reporting department for apportioning project charges to DQE Holdings LLC and subsidiaries (the Company).

Allocation 1 – DIRECT COSTS

Project charges will be allocated to each benefited affiliate on the basis of the relation of its direct costs billed by the shared service to the total of all direct costs billed by the shared service. All affiliates may be included in this allocation.

Allocation 2 – NUMBER OF REGULAR EMPLOYEES

Project charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates. All affiliates may be included in this allocation. Part time, temporary and full time employees will record their time into the timekeeping system and their time will be allocated based on the employee's charge code that is selected. All contractor and subcontractors will be billed through invoices received and would be excluded from this calculation. Contractor and subcontractor time will be billed directly to the subsidiary. In the event that the contractor's time cannot be directly charged, the charges will be manually recorded through a monthly journal entry.

Allocation 3 – FIXED ALLOCATION

Project charges will be allocated to each benefited affiliate on the basis of fixed percentages on an individual project basis. All affiliates may be included in this allocation.

Allocation 4 – EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION AND AMORTIZATION (EBITDA)

Project charges will be allocated to each benefited affiliate on the basis of the relation of its total EBITDA to the sum of the total EBITDA of all benefited affiliates. All affiliates may be included in this allocation. On an annual basis, EBITDA balances of each company will be updated using 12/31 balances. This will be updated subsequent to the finalization of year-end financial statements. The total EBITDA will be reduced by the previous year's administration fee allocation per company and then the balance will be translated to the absolute value. Then, utilizing the absolute value, a percent of total EBITDA per company will be calculated. All discontinued operations will be removed from the overall calculation. Note: The 'administration fee allocation' refers to the entry made to reallocate costs to the relevant affiliate. It is the summary of all of the outlined allocation methods. Each month, the Company calculates all costs to be reallocated and records a manual journal entry (i.e. the administration fee allocation). This ensures all appropriate costs are recorded and invoiced at the subsidiary. When determining the EBITDA percentages, the impact of the previous year allocation from EBITDA is removed in order to neutralize the calculation.

Allocation 5 – AVERAGE ASSETS

Project charges will be allocated to each benefited affiliate on the basis of the relationship of its total average assets to the sum of the total average assets of all benefited affiliates. All affiliates may be included in this allocation. On an annual basis, the average asset calculation will be updated utilizing November balances. The current asset balances will be adjusted by removing cash, intercompany, goodwill, and investment in subsidiaries in order to calculate an adjusted asset balance per company. The previous 12 months (including November) will be used to determine an average asset balance per company. Then, utilizing the 12 month average asset balances, a percent of total average assets will be calculated per company. All discontinued operations will be removed from the overall calculation.

Allocation 6 – REVENUE

Project charges will be allocated to each benefited affiliate on the basis of the relationship of its total revenue to the sum of the total revenue of all benefited affiliates. All affiliates may be included in this allocation. On an annual basis, revenue balances per company will be updated utilizing November balances. A percent of total revenue per company will be calculated to determine the percentage of allocation.

Allocation 7 – CAPITALIZATION

Project charges will be allocated to each benefited affiliate on the basis of the relationship of its capitalization (debt and equity) to the sum of the total capitalization of all benefited affiliates. All affiliates may be included in this allocation.

Allocation 8 – NUMBER OF TRANSACTIONS

Project charges will be allocated to each benefited affiliate on the basis of the relationship of the number of transactions to the affiliate to the sum of the total transactions of all benefited affiliates. All affiliates may be included in this allocation.

Allocation 9 - MASSACHUSETTS METHOD

The Massachusetts Method allocates costs based on the benefiting company's revenue, total assets, and payroll or labor relative to the totals for all companies benefiting from a service. All affiliates may be included in this allocation.

Allocation 10 – PENNSYLVANIA METHOD

The Pennsylvania Method allocates the costs of a service based on the relevant company's invested capital, operation and maintenance expenses, and number of employees relative to all other affiliates receiving the service at issue. All affiliates may be included in this allocation.

Direct Time Allocations - e-Time Procedures

The Company has identified certain shared service employees which are employees of DLC. These employees utilize the eTime process described below in order to directly allocate time to affiliates or charge projects requiring additional allocation. A listing of shared service cost centers is maintained by the accounting department and reviewed on a quarterly basis to ensure the proper allocation of time to affiliates.

eTime – eTime is an internet scheduling tool used by employees of the Company. eTime was established in order for employees to track and assign time based on the actual hours spent performing tasks for a particular project or affiliate.

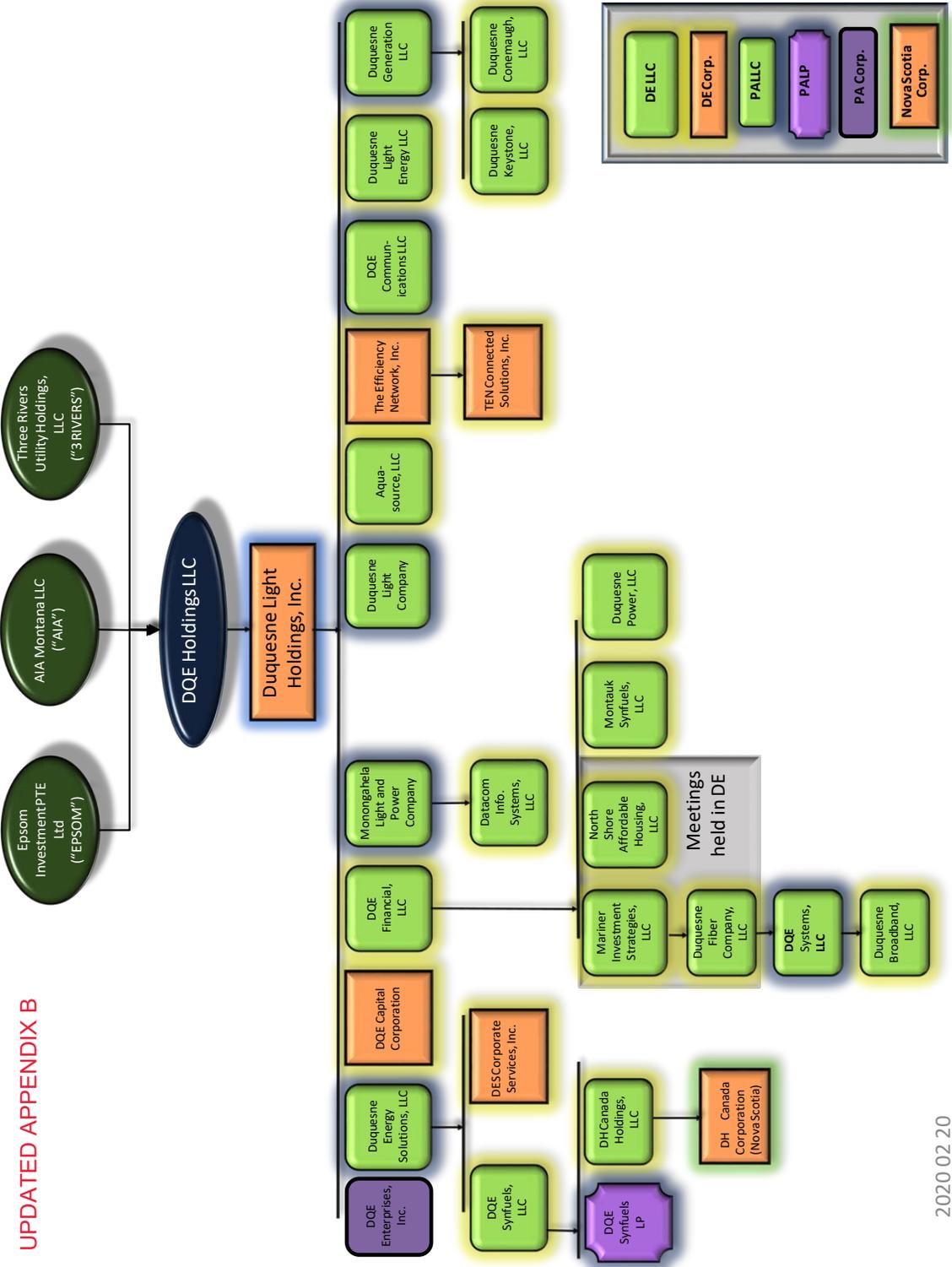
As described above, all shared service employees of the Company are considered DLC employees and are required to complete a timesheet or submit their time via eTime for each period whether they are paid hourly or receive a salary. Employees who utilize eTime must enter their time based on the activities that were performed during the pay period. A screen within eTime allows the employee to select certain projects and/or affiliates. Employees are required to select the entity or project to which their time should be charged. If an employee does not select an entity or project, eTime will not be submitted. An eTime file is then generated monthly with all allocations and a manual entry is recorded within the accounting department to transfer the labor charges to the appropriate affiliate.

Employees are encouraged to enter their time in one quarter hour increments. Employees are also encouraged to keep their timesheets updated on a regular basis, so that they do not have to enter an entire pay period of time on the last day of the pay period. It is best if they enter their time on a daily basis, when feasible, so that it is as accurate as possible. Employees may face disciplinary action for not adhering to the Company's policies regarding eTime.

Employees who fail to submit their eTime at the end of a pay-period receive an initial automated email reminding them to submit their time via eTime. If the employee does not submit their time after receiving the initial reminder, the employee is sent a second automated email communicating that they have committed a compliance violation for eTime non-submittal. This second email prompts the employee to immediately report their time. If the employee continues to delay, a notice is sent to the employees direct Supervisor for follow-up and possible disciplinary action. Multiple delays in eTime submissions are considered a performance issue and may warrant disciplinary action.

eTime allocations will be reviewed on an annual basis to ensure that shared service employees are properly allocating time to benefiting affiliates.

UPDATED APPENDIX B



2020 02 20

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA. 17105-3265

Public Meeting held February 26, 1998

Commissioners Present:

John M. Quain, Chairman
Robert K. Bloom, Vice Chairman
John Hanger
David W. Rolka
Nora Mead Brownell

Affiliated Interest Agreement Between
Duquesne Light Company and DQE
Communications, Inc.

Docket No.
G-00970585

OPINION AND ORDER

BY THE COMMISSION:

On October 14, 1997, an Affiliated Interest Agreement ("Agreement") between Duquesne Light Company ("Duquesne") and DQE Communications, Inc. ("DQE Communications") was filed to become effective on November 13, 1997. The period for consideration of this Agreement was extended by the Commission to January 16, 1998. On January 14, 1998, the period for consideration of this Agreement was extended until further order of the Commission.

This is a Master Fiber Services Agreement which provides for the lease back by Duquesne from DQE of portions of the Fiber Optic Network and other fiber services for use in Duquesne's utility business.

Duquesne is a public utility subject to the Commission's jurisdiction and is a wholly-owned subsidiary of DQE, Inc. a Pennsylvania corporation. DQE Communications is a wholly-owned subsidiary of Duquesne Enterprises, a Pennsylvania corporation, which is also a wholly-owned subsidiary of DQE, Inc.

Duquesne currently owns, operates and maintains a fiber optic telecommunications network ("Fiber Optic Network") used in Duquesne's utility business to carry voice and data information and to supervise, protect and control Duquesne's distribution and substation system.

Two other affiliated interest agreements have been submitted by Duquesne and are interrelated and pertain to Duquesne's proposed sale of its Fiber Optic Network to DQE Communications and the lease by Duquesne of certain fiber

services from DQE Communications for operation of its telecommunications network. These related agreements have been filed at Docket Nos. G-00970584 and G-00970586. Also related to this Agreement is an Application of Duquesne Light Company and DQE Communications, Inc. (Docket No. A-110150 F0016), for approval of the transfer by sale of a fiber optic network from Duquesne Light Company to DQE Communications, Inc., and for the lease of fiber services by Duquesne Light Company from DQE Communications, Inc.

The subject Agreement is filed in accordance with the requirements of Section 2102(b) of the Public Utility Code, 66 Pa. C.S. 2102(b).

We have examined the Agreement and have determined that it appears to be reasonable and consistent with the public interest; however, approval of the Agreement does not preclude us from investigating, during any formal proceeding, the reasonableness of charges incurred under the Agreement; THEREFORE,

IT IS ORDERED:

1. That the Affiliated Interest Agreement between Duquesne Light Company and DQE Communications, Inc. filed on October 14, 1997, be and hereby is, approved.

2. That acceptance does not preclude the Commission from investigating during any formal proceeding the reasonableness of charges incurred under the Agreement.

3. That a copy of this order be served on the Office of Consumer Advocate, the Office of Small Business Advocate, the Office of Trial Staff and parties to the Duquesne Restructuring Proceeding at Docket No. R-00974104, and made available to other interested parties.

4. That this Docket No. G-00970585 be marked closed.

BY THE COMMISSION

James J. McNulty
James J. McNulty
Secretary

(SEAL)

ORDER ADOPTED: February 26, 1998

ORDER ENTERED: FEB 26 1998

Original
Source: Bill Roberts

MASTER FIBER SERVICES AGREEMENT

THIS AGREEMENT (the "Agreement") made this 26th day of September, 1997 (the "Effective Date"), by and between DUQUESNE LIGHT COMPANY, a Pennsylvania corporation ("Duquesne") and DQE COMMUNICATIONS, INC., a Pennsylvania corporation ("Company").

WHEREAS, Duquesne requires the use of a fiber optic telecommunications network (such network being hereinafter referred to as the "Telecommunications Network") and for this purpose desires that Company provide to Duquesne Fiber Services (as defined below); and

WHEREAS, Company currently owns and may acquire additional fiber optic cables ("Fiber") which comprise a portion of the Telecommunications Network, which Fiber may be located on or within Duquesne's poles, conduits, ducts and related property (hereinafter referred to collectively as "Facilities"); and

WHEREAS, Company is willing, to the extent it may lawfully do so and subject to the terms and conditions set forth, to provide to Duquesne Fiber Services; and

NOW, THEREFORE, in consideration of the mutual covenants, terms, conditions and obligations contained herein, and intending to be legally bound hereby, the parties agree as follows:

Article 1 FIBER SERVICES; RIGHTS OF WAY

a. Fiber Services

As used herein, the term "Fiber Services" shall mean the provision of such capacity on Fiber (whether now owned by Company or to be acquired in the future) as Duquesne shall from time to time require, and shall include, without limitation: (i) specific strands of Fiber as set forth on Exhibit C and as requested by Duquesne, (ii) maintenance, replacement and repair of all Fiber used to provide Fiber Services and (iii) the construction and/or acquisition of additional Fiber and related facilities as and when needed to meet Duquesne's Fiber requirements.

Duquesne shall request from time to time the Fiber Services required; Company shall provide to Duquesne all the Fiber Services requested by Duquesne. Company covenants to use its best efforts to provide all Fiber Services required by Duquesne for the fulfillment of its electric service requirements. This Agreement contains the basic terms and conditions upon which Fiber Services shall be provided by Company to

Duquesne. Subject to such terms and conditions, when the parties agree on the location of additional Fiber to be used in the provision of Fiber Services, they will execute a completed Fiber Services Acknowledgment (substantially in the form of Exhibit A hereto):

b. **Periodic Plan Reports**

Within 90 days of the end of its fiscal year, Duquesne shall provide Company with an annual plan setting forth in writing Duquesne's projected needs for additional Fiber Services in such year. Within 45 days of the end of the second fiscal quarter in each year, Duquesne shall provide Company with a written update of such annual plan, setting forth any changes therein and any new projected needs for additional Fiber Services. Duquesne shall also keep Company informed of any known Fiber Services needs which will arise beyond the then current fiscal year.

c. **Franchise and Other Requirements**

Company covenants to Duquesne that it will obtain and maintain all of the necessary approvals, authorities, franchises, permits, consents and easements from federal, state and local authorities including, but not limited to, the Pennsylvania Public Utility Commission, relating to the construction and operation of the Telecommunications Network. Compliance with this Article shall not relieve Company of the obligation to obtain any necessary or additional rights-of-way from private property owners.

Article 2

INSTALLATION, OWNERSHIP, SERVICES AND MAINTENANCE

a. **Installation, Ownership and Maintenance of Fiber**

Company shall be responsible for ensuring the proper maintenance and repair of all Fiber used in the provision of Fiber Services on a 24 hours a day, seven days a week basis (including good faith efforts to dispatch a repair crew within two hours of notice of a problem). Duquesne shall have the right to perform, or cause the performance of, the maintenance and repair of the Fiber (whether or not used in the provision of Fiber Services) and the provision of such other services, as set forth on Exhibit D-1, including all engineering, splicing, termination, patching and testing of Fiber at Company's expense. Company shall pay Duquesne a fee for such services in accordance with the terms set forth on Exhibit D-2.

Duquesne reserves to itself, its successors and assigns the exclusive right to maintain the Fiber used in the provision of Fiber Services and to operate its equipment in a manner to enable it to fulfill its electric service requirements. Company acknowledges that Duquesne's Fiber Services needs in connection with fulfilling its electric service requirements will always receive priority over the needs of Company.

The relevant strands of Fiber used in the provision of Fiber Services shall be tested by Duquesne in the manner specified in the attached Exhibit B to determine compliance with the specifications set forth in the attached Exhibit B. Company may

have representatives present during such testing. Duquesne shall promptly deliver to Company a copy of the test results within two weeks after receipt of such test results. If the Fiber meets the specifications, it shall be deemed to be in service as of the date of the test and such in service date shall be the rent commencement date for the Fee for those strands. If the Fiber does not meet the specifications, Duquesne shall attempt to repair, or at its option replace, and retest the subject Fibers.

b. **Change in Location of Fiber**

In the event that Company shall at any time be required by any entity having the legal authorization to compel such action, to transfer, rearrange or relocate any portion of the Fiber used in the provision of Fiber Services, Company may require such transfer, rearrangement or relocation at its own expense. Company shall use commercially reasonable efforts to transfer, rearrange or relocate such Fiber in such a manner as to avoid interruption in service to Duquesne or its customers. Company shall provide Duquesne with not less than one hundred eighty (180) days written notice prior to commencing any transfer, rearrangement or relocation of any portion of such Fiber, except in the event that earlier action is required by any entity having the legal authorization to compel such earlier action, in which event Company shall notify Duquesne promptly upon learning of the proposed action of such entity. Company shall advise Duquesne of the location of the relocated Fiber. Duquesne shall have the right to approve or disapprove any such new location for the relocated Fiber to the extent necessary to ensure its continued ability to fulfill its electric service requirements.

c. **Use of Fiber**

Company acknowledges that Duquesne shall have unrestricted and exclusive use of all Fiber used in the provision of Fiber Services.

Article 3
DAMAGE; COSTS

Each party shall promptly and in writing inform the other party of any damage to Fiber used in the provision of Fiber Services of which such party is aware. If any such damage is the result of negligent or intentional acts of Duquesne or its agents or contractors Duquesne shall be responsible for the cost of repairing such damage; otherwise, Company shall be responsible for the cost of repairing such damage.

As used in this Agreement, the term "costs" shall include, without limitation, all labor costs, fringe benefits, pensions, taxes, supervision, transportation, clearing costs, equipment costs, costs associated with materials and supplies, and purchasing and warehousing costs, all as described in more detail on Exhibit D-2, all of which shall be billed on a time and materials basis.

Article 4 INTERRUPTIONS

Company shall not be liable to Duquesne or any third party for any interruption of Duquesne's service or for any interference with the operations of Duquesne arising out of any act or omission by Company or any person acting on behalf of Company (except for negligent or willful acts). Company shall use its commercially reasonable efforts to avoid any interference with Duquesne's Telecommunications Network or its operations. Company shall not be responsible for any incidental or consequential damages.

Article 5 FEES

Duquesne shall pay Company an annual fee for Fiber Services as follows:

Fees are due and payable quarterly in advance on the first day of each calendar quarter. Fees for Fiber Services for which utilization began during a quarter will be calculated on a pro-rated basis in accordance with the number of days of use and reflected in the next quarterly bill.

With respect to Fiber which exists at the date of this Agreement, the annual fee charged for strands of Fiber providing service to Duquesne (and the maintenance thereof) shall be \$111 for each mile of each fiber strand used in each cable. This fee has been negotiated on an individual basis specifically with, and shall apply specifically to, Duquesne.

With respect to Fiber which is acquired or constructed at the request of Duquesne, the annual fee charged for strands of such Fiber providing service to Duquesne (and the maintenance thereof) shall be an amount no more than the annualized cost of construction and maintenance which Duquesne would have incurred had Duquesne carried out such construction and maintenance for its own account, prorated for each strand of Fiber providing service to Duquesne. The calculation of this fee shall be based on, but not limited to, such factors as construction costs, maintenance costs and depreciation. Company shall have the right to review, but not participate in, Duquesne's calculation. If there is a dispute regarding the accuracy of such calculation which cannot be resolved by good faith negotiations between Duquesne and Company within 30 days, such dispute shall be submitted to a mutually agreeable, nationally recognized, independent accounting firm with offices in Pittsburgh, who shall be instructed to make a final determination within 30 days of being appointed. Such determination shall be binding on Duquesne and Company. Notwithstanding the foregoing, if Company has no Fiber available to provide services to Duquesne due to such Fiber's being committed to third parties and Company must therefore acquire or construct additional Fiber to meet Duquesne's electric service requirements, the annual fee charged for such strands of Fiber providing service to Duquesne (and the maintenance thereof) shall be the lesser of (i) the amount set forth in the immediately preceding paragraph and (ii) the amount calculated pursuant to the first sentence of this paragraph.

**Article 6
TERM**

This Agreement shall become effective upon the later to occur of (i) approval by the Pennsylvania Public Utility Commission of this Agreement and the transactions contemplated herein and (ii) approval by the Pennsylvania Public Utility Commission of the Asset Purchase Agreement between Duquesne and Company of even date herewith and the transactions contemplated therein, and, if not earlier terminated in accordance with the provisions hereof, shall continue in effect until December 31, 2017. Notwithstanding the foregoing, this Agreement shall not be effective until approved by Duquesne's Board of Directors. In consideration for the mutual promises contained herein, this Agreement shall automatically be extended for additional ten (10) year terms unless either party has delivered written notice no later than five (5) years prior to the date of termination of the initial term or any additional term.

Notwithstanding the foregoing paragraph, Duquesne shall at all times have the right, upon 12 months' written notice, to terminate this Agreement (and/or any related Fiber Services Acknowledgment) with respect to some or all of the Fiber Services if such Fiber Services are no longer necessary for Duquesne to fulfill its electric service requirements.

**Article 7
BILLING**

All amounts due Company under this Agreement shall be paid by Duquesne within 45 days of the date set forth on the invoice ("Payment Date") from Company along with a detailed accounting of such amounts.

**Article 8
EVENTS OF DEFAULT**

The following shall constitute an event of default under this Agreement:

1. The failure of a party to pay a sum of money owed to the other party on or before the date on which such payment is due, and the continuance of such failure for ten (10) days after written notice.
2. Any material breach of any term of this Agreement, other than the payment of money, and the failure of the breaching party to cure such breach within thirty (30) days after written notice, provided that if the breach by its nature is not capable of being cured within thirty (30) days, then an event of default shall not occur if within such thirty (30) days the party commences curing the breach and thereafter diligently and continuously pursues such cure to completion. Failure to pay monies owed shall never be deemed a breach not capable of being cured within thirty (30) days.

3. Any change in control of Company. A "change in control" shall be deemed to have occurred if (i) at any time Company is no longer a DQE Affiliate (defined below), (ii) Company enters into an agreement providing for the merger or consolidation of Company with or into another person other than a DQE Affiliate, (iii) Company enters into an agreement providing for the sale of all or substantially all of Company's assets to any person or entity other than a DQE Affiliate, (iv) Company enters into an agreement providing for the transfer of title in the Fiber to any person or entity other than a DQE Affiliate or (v) Company assigns its rights, duties or obligations under this Agreement to any person or entity other than a DQE Affiliate.

As used herein, the term "DQE Affiliate" shall mean any person or entity, the majority of the voting securities of which are owned by DQE, Inc. or any of its wholly-owned direct or indirect subsidiaries.

Upon the occurrence of a change in control, Duquesne shall have the right, in its sole discretion, to acquire all right, title and interest in some or all of the Fiber for an amount equal to the depreciated book value of such Fiber, pursuant to documentation reasonably acceptable to Duquesne.

Upon the occurrence of any event of default (including without limitation a change in control), the non-breaching party may exercise any and all remedies available at law or equity, including but not limited to termination of the Agreement. Such remedies are not intended to be exclusive and a party may pursue multiple remedies.

Article 9 TERMINATION

a. In the event that (i) any federal, state or local authority takes any action that preempts or otherwise invalidates any material provision of this Agreement or revokes the approvals, authorities, franchises, consents or easements necessary for Duquesne to operate the Telecommunications Network or (ii) a court of competent jurisdiction issues an order preventing Duquesne from operating the Telecommunications Network, either party shall have the option, to terminate this Agreement, provided that if the action or order affects less than all of the Fiber used in the provision of Fiber Services the Agreement shall only be terminated with respect to the affected Fiber, unless Duquesne determines in its sole discretion that the remaining Fibers could not be utilized economically in its business, in which event Duquesne may elect to terminate the entire Agreement.

b. In the event that this Agreement is terminated, (i) Duquesne shall pay to Company any and all sums then due and owing within 30 days thereof, and (ii) each party shall return all documents, work papers and other materials of the other party relating to the transactions contemplated hereby (or copies thereof), whether obtained before or after the execution hereof, to the party furnishing the same or each party shall destroy such material at the request of the furnishing party, except that each party may keep one copy of such items for its records.

c. Upon termination of this Agreement for any reason (including without limitation pursuant to Article 6), Duquesne shall have the right to purchase some or all of the Fiber (whether or not used in the provision of Fiber Services) for an amount equal to the depreciated book value thereof.

**Article 10
WAIVER OF COMPLIANCE**

Any failure to exercise or delay in exercising any right, power, privilege or remedy herein contained, or any failure or delay at any time to require the other party's performance of any obligation under this Agreement, shall not affect the right to subsequently exercise that right, power, privilege or remedy or to require performance of that obligation. A waiver of any of the provisions of this Agreement shall not be deemed, nor shall constitute, a waiver of any other provision, nor shall any waiver constitute a continuing waiver. A waiver shall not be binding unless executed in writing and delivered to the other party.

**Article 11
ASSIGNMENT**

This Agreement shall not be sublet, assigned, transferred, pledged or otherwise encumbered by either party without the prior written consent of the other. Notwithstanding the foregoing, Company agrees that Duquesne may sublet Fiber used in the provision of Fiber Services in accordance with the agreements listed on Schedule 11 hereto.

**Article 12
QUIET ENJOYMENT**

Company shall not take any action that would prohibit Duquesne from peaceably and quietly holding and using any and all Fiber used in the provision of Fiber Services for the entire term of the Agreement.

**Article 13
REPRESENTATIONS AND WARRANTIES**

a. Duquesne represents and warrants to Company that Duquesne has full power and authority to execute and deliver this Agreement and to consummate the transactions contemplated hereby. This Agreement is a valid and binding agreement of Duquesne enforceable in accordance with its terms.

b. Company represents and warrants to Duquesne that Company has full power and authority to execute and deliver this Agreement and to consummate the transactions contemplated hereby. This Agreement is a valid and binding agreement of Company enforceable in accordance with its terms.

**Article 14
MEMORANDA OF AGREEMENT**

If required, Company and Duquesne shall prepare a Memorandum of Agreement outlining the general terms of this Agreement. Subject to the limitations contained in Article 17 contained in this Agreement, the Memorandum shall be suitable for submission to the regulatory agencies with jurisdiction over such agreements and, if Duquesne and Company agree, for other recording purposes. Any and all costs associated with such recording shall be paid by Company.

**Article 15
THIRD-PARTY BENEFICIARIES**

This Agreement shall not confer any rights or remedies upon any person other than the parties hereto and their respective successors and permitted assigns provided.

**Article 16
NOTICE**

Any notice from one party to the other under this Agreement shall be written notice effective upon receipt sent by the United States mail, certified mail, with return receipt requested and postage prepaid, or by facsimile transmission followed by written notice as set forth above.

Notice to Duquesne shall be addressed as follows:

Duquesne Light Company
2101 Beaver Avenue
M-GSU
Pittsburgh, PA 15233
Attn: Richard A. Nickel
Assistant General Manager
Fax: (412) 393-8869

and notice to Company shall be addressed as follows:

DQE Communications, Inc.
One NorthShore Center
12 Federal Street
Pittsburgh, PA 15212
Attn: Anthony J. Villiotti
Treasurer
Fax: (412) 231-2140

Each party may change its address for purposes of notice requirements at any time by written notice to the other party given in accordance with this Article 16.

**Article 17
PAYMENTS**

All payments due to Company hereunder shall be paid by check, wire transfer or by such other means and/or to such other accounts as Company may designate from time to time.

**Article 18
CONFIDENTIALITY**

Except as may be required by law (as provided for below), both parties agree to hold and maintain any information (in written or any tangible form) each discloses to the other ("Confidential Information") with the same degree of confidentiality with which each party treats its own confidential information and in no case less than a reasonable degree of confidentiality. Information materially relating to or arising under this Agreement, including all terms and exhibits of this Agreement, shall be deemed to be "Confidential Information" for purposes of this Agreement. If a party or any of its representatives becomes legally compelled to disclose any Confidential Information, the receiving party shall provide the disclosing party with prompt notice of such requirement and shall cooperate with the disclosing party in seeking to obtain a protective order or other arrangement pursuant to which the confidentiality of the Confidential Information is preserved. Any legally compelled disclosure shall not change the status of the disclosed information as Confidential Information. The provisions of this Article shall bind the parties throughout the term of this Agreement, including extensions, and shall survive for a period of five (5) years thereafter. The term Confidential Information shall not include information that: (a) was publicly known at the time of disclosure, (b) becomes publicly known through no fault of the recipient, (c) was in recipient's possession free of any obligation of confidence at the time of the owner's disclosure to recipient, (d) is developed by recipient independently of and without reference to any of owner's Confidential Information or other information that owner disclosed in confidence to any third party, (e) is rightfully obtained by recipient from third parties authorized to make such disclosure without restriction, or (f) is identified by owner as no longer confidential or proprietary.

**Article 19
FORCE MAJEURE**

Whenever a period of time is provided for in this Agreement for either party to do or perform any act or obligation, neither party shall be liable for any delays or inability to perform due to causes beyond the reasonable control of said party such as but not limited to war, riot, insurrection, rebellion, strike, lockout, unavoidable casualty, or injury or damage to personnel, material or equipment, fire, flood, storm, earthquake, tornado or any act of God provided that said time period shall be extended for only the actual amount of time said party is so delayed. For purposes of this Article, acts or omissions shall not be deemed "beyond the reasonable control of a party" if committed, omitted or caused by a party to this Agreement, or its employees, officers, agents or affiliates, or by any corporation or other business entity that holds a controlling interest in said party, whether held directly or indirectly. In addition, the inability to perform for financial

reasons shall not be deemed an act or omission "beyond the reasonable control of a party" and shall not be deemed force majeure.

**Article 20
DISCLOSURE**

Each party will promptly inform the other of any fact or omission that would make any representations, warranty or disclosure made herein materially untrue or misleading or which constitutes a material breach of any covenant contained herein.

**Article 21
SEVERABILITY**

In the event that any term or provision of this Agreement is declared to be illegal, invalid or unconstitutional, then that provision shall be deemed to be deleted from this Agreement and have no force or effect and this Agreement shall thereafter continue in full force and effect, as modified.

**Article 22
HEADINGS**

The headings contained in this Agreement are included for convenience of reference only and shall in no way affect the construction or interpretation of any of the terms or provisions of this Agreement.

**Article 23
GOVERNING LAW**

This Agreement shall be governed by and interpreted in accordance with the substantive laws of the Commonwealth of Pennsylvania, without reference to its conflicts of laws principles. Any litigation shall be filed and pursued in either state or federal court in Pittsburgh, Pennsylvania.

**Article 24
ENTIRE AGREEMENT AND AMENDMENT**

This Agreement contains the entire agreement between the parties with respect to the subject matter and supersedes any and all prior oral or written agreements. This Agreement may not be modified or amended except in writing and signed by both parties.

**Article 25
EXECUTION IN COUNTERPARTS**

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original instrument, and all of which taken together shall constitute one and the same agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

DUQUESNE LIGHT COMPANY

By: G. R. Brandenberg
Name: G. R. Brandenberg
Title: VP Customer Operations

DQE COMMUNICATIONS, INC.

By: James D. Mitchell
Name: JAMES D. MITCHELL
Title: PRESIDENT

DLR/ehca019(1997)
09/09/97 3:07 PM

SCHEDULE 11

Permitted Subleases of Fiber

NONE.

EXHIBIT A

FIBER SERVICES ACKNOWLEDGMENT
LEASE NUMBER

This Fiber Services Acknowledgment (this "Acknowledgment") is made to the Master Fiber Services Agreement between Duquesne Light Company ("Duquesne") and DQE Communications, Inc., ("Company") dated _____, 1997. Capitalized terms used in this Acknowledgment have the same meaning as such terms in the Master Fiber Services Agreement unless otherwise indicated.

This Acknowledgment is entered into as of _____, 1997.

1. Location (demarcation points): The Fiber used in the provision of Fiber Services to Duquesne under this Acknowledgment will be between (pole, manhole, facility), located on (street name), near (street name), in (City, Twp. Borough) and (pole, manhole, facility), located on (street name), near (street name), in (City, Twp. Borough).
2. Length: The cable sheath length distance between the above two demarcation points is: _____ miles.
3. Number of strands of Fiber: The specific number of strands of Fiber so used will be _____, ().
4. Fiber miles (for billing purposes): _____ Fiber miles, (item #2 times item #3).
5. Work required to provide connection to Duquesne's Telecommunications Network:

6. The terms and conditions set forth in the Master Fiber Services Agreement shall govern.
7. Approvals:

DQE Communications, Inc. Name: _____ Title: _____ Date: _____	Duquesne Light Company Name: _____ Title: _____ Date: _____
--	--

EXHIBIT B

ACCEPTANCE TEST PLAN AND SPECIFICATIONS

FIBER ACCEPTANCE TESTING PROCEDURES

Duquesne will conduct the following tests as part of its Acceptance Testing Plan:

1. Non-destructive Attenuation Tests (End-to-End)
2. Optical Time Domain Reflectometer Tests (OTDR)

Fiber acceptance testing will be performed to ensure that the Telecommunications System will operate within the parameters of the Specifications set forth below.

More specifically, fiber acceptance testing will include the following:

1. Continuity/Uniformity Tests:

All fibers shall be tested bi-directionally at 1310 nm or 1550 nm, as applicable, with an OTDR; the subsequent traces shall be inspected for end-to-end continuity and for uniform attenuation. These traces will be stored on diskette and will be compatible with Laser Precision PC-OTDR software.

2. Optical Length:

The OTDR will be used to determine the end-to-end optical length of the cable where possible.

3. Splice Loss:

Splice loss will be measured bi-directionally with an OTDR using the Splice Loss Average method. The average acceptance splice loss shall be the measurement for splice loss set forth below.

4. End-to-End Loss:

Using a light source and a power meter, the bi-directional, connector-to-connector attenuation will be measured for each fiber at 1310 nm and 1550 nm, as applicable. The acceptance average attenuation per kilometer shall be the attenuation set forth below.

FIBER ACCEPTANCE SPECIFICATIONS

I. Design Criteria

Duquesne will endeavor to keep the number of splices in a span to a minimum.

II. Optical Fiber Specifications

Company will meet the optical specifications as detailed below for all cable:

A. Optical Fiber Specifications - Singlemode Fiber (if applicable)

<u>Parameter</u>	<u>Specification</u>	<u>Units</u>
Maximum attenuation, 1310nm (A1)	0.50	dB/km
Maximum attenuation, 1550nm (A2)	0.40	dB/km
Cladding diameter	125 ±3	um
Cutoff Wavelength	1250 ±100	nm
Zero dispersion wavelength	1310 ±12	nm
Maximum dispersion (1285-1330nm)	3.5	ps/(nm km)

III. Splice Loss

Splice loss on cables will average less than or equal to 0.3 db for all splices made under this Agreement. The 0.3 dB splice average will only apply to splices between cables of identical physical and optical properties (i.e. core and cladding dimensions, refractive index and optical loss characteristics).

IV. End-To-End Attenuation Acceptance Criteria

The cable system will be tested at both wavelengths specified for each cable type as specified below unless otherwise stated in this Agreement:

Singlemode fiber - 1310 nm. and 1550 nm.

The end-to-end attenuation acceptance criteria will be based on the following formula:

$$\text{Maximum acceptable end-to-end attenuation} = (A \times L) + (0.3 \times N_{sp}) + C$$

where:

A = Max. attenuation at each wavelength (A1 and A2) as specified in section II above.

L = Optical length of the cable in kilometers (km).

N_{sp} = Number of fiber splices in the cable system.

C = Connector/pigtail loss. The attenuation contribution of each pigtail with associated connector is considered to be 1.3 dB, comprised of 1.0 db connector loss and 0.3 dB splice loss (pigtail to OSP cable splice).

Therefore, C = 1.3 dB if the span is connectorized on one end and 2.6 db if the span is connectorized on both ends.

The parameters above are guaranteed unless otherwise specified.

In the event that the fiber measured attenuation values change after the cable is installed, and is degraded by 2 dB or greater than specified above, Company will ensure corrective maintenance is performed to attempt to restore the fiber to its original specified attenuation values.

EXHIBIT C
Fibers Required By Duquesne Light

Cable Name	Project Title	Drawing Series	Length (Feet)	Cable Size	Fibers Required	Fibermiles Utilized
AESF01	AES-ST JOE/MM	3176	1,131	6	2	0.43
ARF01	ARSENAL TO BLAWNOX	3286	46,881	24	0	0.00
ARF01	ARSENAL TO BLAWNOX	3286	2,979	48	0	0.00
BKSVLF01	CRANE-BANKSVIL	9817	4,248	24	0	0.00
BVFO1	BV TO J&L MIDLAND	3061	17,157	6	2	6.50
BVFO15	RELAY HOUSE TO ERF	3208	2,541	16	6	2.89
CCFO1	SCC-OXFORD VIA WOODS RUN	3261	27,546	10	8	41.74
CCFO2	SCC-NARROWS RUN	3154	63,695	10	4	48.25
CCFO2	NEWS RN-JPIC	3154	28,416	24	2	10.76
CCFO2	JPIC-TRAV RUN	3154	51,931	24	10	98.35
CCFO2	TRAV RN-BV	3154	73,153	16	10	138.55
CCFO3	SCC-ALLEG CTR	3245	14,979	24	16	45.39
CCFO4	SCC-PREBLE MM	3246	5,854	4	4	4.43
CLINTF01	CLINTON PO 1	3271	26,883	24	18	91.65
COLF01	COLLIER TO HOOKSTOWN GR	PA25	43,867	36	12	99.70
COLF01	COLLIER TO HOOKSTOWN GR	3263	7,817	48	12	17.77
CORBRF01	CORAPOLIS BRIDGE	TE0157	2,129	96	0	0.00
DRAV F01	DRAVOSBURG TO WILSON	PA35	31,327	24	0	0.00
EEF01	EE-RANKIN	3280	35,185	24	4	26.66
EDISF01	EDISON TO 411 7TH	3301	62,395	24	4	47.27
EDISF01	EDISON TO 411 7TH	3301	4,629	48	4	3.51
EDISF02	EDISON TO HAMPTON TWP	3300	24,123	24	0	0.00
FINDF01	FINDLAY TO MIDFIELD	3212	12,759	24	14	33.83
FINDF02	FINDLAY TO MIDFIELD	3212	13,086	24	6	14.87
FINDF03	FINDLAY TO MIDFIELD	3264	30,457	24	18	103.83
FINDF04	FINDLAY TO MIDFIELD	3270	44,497	24	16	134.84
HKSF01	HKSTWN GRADE TO THORN RUN	3278	22,333	24	6	25.38
HKSF01	THORN RUN TO NARR RUN	3278	18,070	10	6	20.53
HULBRF01	HULTON BRIDGE	TE0106	1,878	24	0	0.00
MONTF01	MONTOUR-HKSTN GRADE	3266	29,798	16	8	45.15
OXF01	OXFORD 4 TO 25	13529	420	144	22	1.75
OXF02	OXF TO SMFLD & CARSON	3263/PA24	7,344	72	8	11.13

<u>Cable Name</u>	<u>Project Title</u>	<u>Drawing Series</u>	<u>Length (Feet)</u>	<u>Cable Size</u>	<u>Fibers Required</u>	<u>Fibermiles Utilized</u>
OXFO2	SMFLD & CARSON TO LANDMKS	3263	613	48	4	0.46
OXFO2	SMFLD & CARSON TO WARRING	PA25	4,610	48	4	3.49
OXFO2	WARRINGTON TO COLLIER	PA25/3263	46,145	24	4	34.96
OXFO2	SMITHFIELD ST. BRIDGE	DDP25	2,346	72	0	0.00
OXFO2	SMITH. ST. TO OXFORD	3309	1,450	48	0	0.00
OXFO3	OXFORD 4 TO 25	13529	495	48	16	1.50
	FRNDSP AVE TO 4736 PENN	3275	1,173	24	0	0.00
OXFO5	OXFORD TO 2ND AVENUE	3309	4,889	36	4	3.70
OXFO5	2ND AVE TO EE VIA OAKLAND	3309	34,314	24	4	26.00
PKWAYFO1	PARKWAY KING-ATEN RD	3279	4,709	72	16	14.27
PCFO1	ROUTE 8 TO PINE CREEK	3304	22,179	24	0	0.00
PNYKFO1	W MIF-PFK/MM	3149	48,593	4	2	18.41
RACCFOL	RACC-ST JOE MM	3112	21,520	6	2	8.15
RANFO1	RANK-DRAV/MM	3148	20,413	6	4	15.46
RANFO2	RANK-DRAV/SM-RANKIN BRID.	3285	5,246	96	4	3.97
RANFO2	RANK-DRAV/SM	3285	16,777	24	4	12.71
7THAVFO1	411 7TH TO OXF-SM	411FO	3,866	12	8	5.86
7THAVFO2	411 7TH TO OXF-MM	411FO	3,866	6	2	1.46
7THAVFO3	411 7TH TO OXF-SM	411FO	3,410	12	8	5.17
7THAVFO4	411 7TH TO OXF-MM	411FO	3,410	6	2	1.29
SPGRNFO1	JPIC TO RT 51	3281	6,912	36	8	10.47
SPGRNFO1	RT 51 TO STOOPS FERRY	3281	21,679	24	2	8.21
SPGRNFO2	SPRING RUN TO RACCOON	3288	72,685	24	6	82.60
SPGRNFO2	SPRING RUN TO RACCOON	3288	16,146	48	6	18.35
SPGRNFO2	SPRING RUN TO RACCOON	3288	705	72	6	0.80
SPGRNFO2	MAIN & PLEAS TO ST. JOE	3288	16,609	24	6	18.87
SPGRNFO2	ST. JOE TO ERF	3288	48,845	24	6	55.51
WILM FO1	SWISSVALE TO KEY COMM	3311	23,513	24	0	0.00
WILM FO1	KEY. COMM-WILM	3311	9,951	24	0	0.00

Fibermiles Utilized by Duquesne Light: 1,426.83

9/5/97

EXHIBIT D-1 SERVICES

One or more of the following services may be provided by Duquesne (or by a third party retained by Duquesne), at Duquesne's sole discretion. All costs shall be billed on a time and material basis as set forth in Exhibit D-2:

- I. Outside Plant Engineering Services
 - A. Route Selection (if requested)
 - B. Field Surveys
 - C. Preparation of Permit (if required) and Construction Drawings
 - D. Preparation of Splice Prints (if required)
 - E. Preparation of Operating Drawings
 - F. Material Procurement
 - G. Field Support (as required)
 - H. Other Engineering activities as requested by Company

- II. Project Management Services
 - A. Scheduling/Project Status Monitoring
 - B. Coordination of construction and engineering
 - C. Monitoring of Charges
 - D. Charge dispute resolution
 - E. Miscellaneous Project Management services that may be requested by Company

- III. Procurement of Rights of Way
 - A. Procurement of construction permits required for Duquesne to perform work
 - B. Investigation and/or Procurement of private right of ways required
 - C. Procurement of licenses for attachments to non-Duquesne owned poles
 - D. Procurement of Licenses required to operate the system (if requested)
 - E. Miscellaneous rights of way activities that may be requested by Company.

- IV. Overhead Fiber Installation
 - A. Installation of attachment hardware, messenger wire and guying as required.
 - B. Installation of rollers and ropes, pulling of fiber optic cable and lashing of the cable to the messenger in accordance with construction drawings provided and in accordance with Duquesne standards.
 - C. Tree trimming required to perform the installation
 - D. Miscellaneous activities required to perform the installation
 - E. Installation of attachment hardware to customers building and drilling of building wall (if requested by Company).

- V. Underground Fiber Installation

- A. Rodding and Roping of ductline
- B. Removal of dead Duquesne cable if required to provide ductline capacity for fiber optic cable.
- C. Pulling of fiber optic cable in accordance with Duquesne construction drawings and in accordance with Duquesne and industry accepted standards.
- D. Racking cable in manholes, installing protective inner duct over cable exposed in manholes and tagging of cable in manholes. Tag to contain label identifying cable owner/designation.
- E. Installation of cable in customer owned transformer vaults and drilling of vault walls (if requested by Company).
- F. Miscellaneous activities that are associated with underground cable installation or that may be requested by Company.

VI. Pole Make-ready

A. Routine

- 1. Adjustment of Street Light location/power feed
- 2. Adjustment or Replacement of Duquesne secondary conductors
- 3. Adjustment of guying
- 4. Adjustment of Third Party of BT cables (if requested by owner)
- 5. Miscellaneous minor make-ready work

B. Major (must be preauthorized by Company)

- 1. Adjustment of primary (voltage greater than 460 volts) conductors or supports
- 2. Pole replacement
- 3. Other make-ready work not stated above

VII. Fiber Splicing (Overhead and Underground)

- A. Test Cable upon receipt (unless waived by Company)
- B. Install splice cases and splice fibers according to construction drawings and in accordance with Duquesne splicing procedures
- C. Upon completion of splicing, perform end to end tests as follows:
 - 1. Provide OTDR traces measured from each end
 - 2. Provide end to end loss measurements (in each direction)
- D. Install splice cases and splice fibers (ring cuts) to spur cables as requested
- E. Miscellaneous fiber splicing activities as requested by Company

VIII. Maintenance (including Emergency Restoration)

A. Provide emergency restoration services as required

- 1. Provide test and troubleshooting support (OTDR analysis)

**EXHIBIT D-2
RATES FOR SERVICES**

All costs shall be billed on a time and materials basis.
For employees of Duquesne, Company will be charged:

1) Company will be charged the actual hours spent performing the service. Included in these hours are time required to travel to and from the location at which the service is performed, if that location is not the location that the employee normally reports to.

In the event of an emergency "callout," Company will be charged a minimum of 4 hours, regardless of the actual number of hours worked.

In the event that an employee, because of the service provided, is entitled to "rest table" under the terms of the Duquesne Bargaining Unit Agreement, Company will be charged the rest table hours as well.

2) A prorated supervision rate based upon the number of employees required to perform the service divided by the number of employees that the supervisor is responsible to supervise.

The actual hours spent will be multiplied by the direct hourly rate which the employee(s) performing the service is(are) paid. To this hourly rate a surcharge in accordance with Duquesne general accounting practices will be added for costs that are directly linked to hourly labor (Duquesne Fringe Benefits).

3) The cost of equipment/transportation required to perform the service. These costs will be the transportation and equipment charges normally incurred by Duquesne in accordance with Duquesne's standard accounting practices.

4) A 45% surcharge to direct labor, Duquesne Fringe Benefits and transportation charges for such costs as vacation time, holidays, sick time, convenience days, inclement weather time, training time, consumable tools, payroll and administration and union activities.

For Contractors Engaged by Duquesne, Company will be charged:

1) Company will be charged the actual hourly rate paid by Duquesne to a contractor for the performance of the service, including allocation of sales taxes if applicable. If, in the performance of a service, Duquesne negotiates a contract for a fixed fee for the performance of a portion of the service by a contractor, Duquesne will charge Company the fixed fee.

2) Company will be charged for Duquesne inspectors required to supervise the contractor as well as Duquesne's administrative charges in regards to the contractor in accordance with the actual hours spent by Duquesne employees on the contractor related task. Billing for Duquesne's actual hours will be as specified above.



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY
PLEASE REFER
TO OUR FILE

June 2, 2006

G-00061167

GARY A JACK
DUQUESNE LIGHT COMPANY
411 SEVENTH AVE
MAIL DROP 8-2
PITTSBURGH PA 15219

Re: Affiliated Interest Agreement between Duquesne Light Company and
DQE Communications LLC

Dear Mr. Jack:

On April 6, 2006, Duquesne Light Company ("Duquesne") and DQE Communications LLC ("DQEC") filed an Affiliated Interest Agreement. This agreement was filed in accordance with the requirements of Section 2102(b) of the Public Utility Code, 66 Pa. C.S. §2102(b). On April 13, 2006, the Commission extended the period for consideration of this Agreement until further order of the Commission.

The Agreement relates to the lease of a fiber optic communications system (Sonet Fiber Use Agreement) between Duquesne and DQEC.

Upon review of the company's filing, it does not appear that this filing is unreasonable or contrary to the public interest. Therefore, this filing is hereby approved. However, approval of this filing does not constitute a determination that such filing is consistent with the public interest and that the associated costs or expenses are reasonable or prudent for the purposes of determining just and reasonable rates. Furthermore, the Commission's approval is contingent upon the possibility that subsequent audits, reviews, and inquiry, in any Commission proceeding, may be conducted, pursuant to 66 Pa. C.S. §§ 2102, *et seq.*

In addition, this approval will apply only to the agreement(s), service(s), matters, and parties specifically and clearly defined under this instant filing, as well as under any associated and previously filed filings.

Sincerely,

James J. McNulty
Secretary

cc: Kerry Klinefelter, FUS
Kathleen Aunkst, Secretary's Bureau

April 6, 2006

VIA OVERNIGHT MAIL

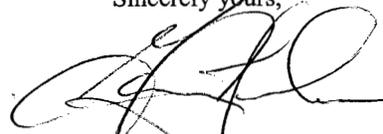
James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120

**Re: Application of Duquesne Light
Company for approval of Affiliated
Interest Agreements between
Duquesne Light Company and
DQE Communications, LLC**

Dear Secretary McNulty:

Enclosed for filing are one original and four copies of the Affiliated Interest Application and related documents of Duquesne Light Company requesting approval for it to enter into a Sonet Fiber Use Agreement with DQE Communications LLC. Should you have any questions, please do not hesitate to contact me.

Sincerely yours,



Gary A. Jack

Enclosures

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Application of Duquesne Light :
Company for approval of Affiliated :
Interest Agreement between : Docket No. _____
Duquesne Light Company and :
DQE Communications, LLC :

**Affiliated Interest Application
(66 Pa. C. S. Section 2102)**

Duquesne Light Company (“Duquesne”) requests approval pursuant to Section 2102 of the Public Utility Code, 66 Pa. C. S. §2102, of the Sonet Fiber Use Agreement between Duquesne and its affiliate, DQE Communications, LLC (“DQEC”), and sets forth the following in support thereof:

1. The name and address of the Applicant is:

Duquesne Light Company
411 Seventh Avenue
Pittsburgh, PA 15219

2. The name and address of the Applicant’s attorney are:

Gary Jack, Esq.
Assistant General Counsel
411 Seventh Avenue, Mail Drop 8-2
Pittsburgh, PA 15219
Phone: 412-393-3662
Fax: 412-393-5602
E-mail: gjack@duqlight.com

3. Duquesne is a duly incorporated Pennsylvania public utility engaged in the distribution of electric service to the public, primarily within Allegheny and Beaver Counties, Pennsylvania, in an area of approximately 800 square miles. The Company’s corporate headquarters is located at 411 Seventh Avenue, Pittsburgh, PA 15219.

4. DQE Communications, LLC (“DQEC”) is a Pennsylvania limited liability company organized for the purpose of fiber optic telecommunications network services.

5. Applicants are affiliated with each other. Duquesne is a first tier subsidiary of Duquesne Light Holdings, Inc. DQEC is a first tier subsidiary of DQE Systems, Inc., which is a first tier unregulated subsidiary of Duquesne Light Holdings, Inc.

6. Pursuant to the terms of the Sonet Fiber Use Agreement, attached as Exhibit A, Duquesne seeks to improve its internal communications with its substations by replacing the existing microwave and copper communications plant serving its protective relay system with a fiber optic communications system (“Sonet Network”) by leasing certain portions of DQEC’s fiber optic network in Allegheny, Beaver and Washington counties.

7. The salient terms of the Sonet Fiber Use Agreement are as follows:

- a. The Agreement facilitates improved internal communications with Duquesne substations by replacing the existing microwave and copper communications plant serving its protective relay system with a fiber optic communications system leased from DQEC. Two single mode fiber optic strands configured in a point-to-point mode will be leased;
- b. The Agreement provides that the Sonet Network constructed by DQEC for Duquesne will consist of two fiber rings, diversely routed between all Sonet equipment locations;
- c. The Agreement provides fair, reasonable and non-discriminatory rates, and fair and reasonable terms and conditions for the uses and services authorized thereunder; and
- d. The Agreement provides for the continued safe and reliable operation of Duquesne’s electric facilities and will not jeopardize the safety,

reliability or quality of electric service provided to Duquesne's customers.

- e. The Agreement provides for lease payments for operation, use, maintenance and support for the needed communication facilities at the rate of \$75,250 per month. That rate is fixed for a 15 year period. The term is for 15 years, with the possibility of extension(s). Any additional construction beyond the present facilities and build-outs to be constructed this year, shall be done by request and payment for services shall be at market based pricing.

8. The Agreement is reasonable and consistent with the public interest, and in furtherance of Duquesne's obligation to provide safe, adequate and reasonable service to its customers.

WHEREFORE, Duquesne respectfully requests the Commission to approve Duquesne entering into the Sonet Fiber Use Agreement with DQE Communications, LLC..

Duquesne Light Company

Dated: April ____, 2006

By: _____
Jeffrey A. Coward

Gary A. Jack
Assistant General Counsel
Duquesne Light Company
411 Seventh Avenue
Pittsburgh, PA 15219
412-393-1541
gjack@duqlight.com

AFFIDAVIT

I, Jeffrey Coward, being duly sworn (affirmed) according to law, depose and say that I am authorized to make this affidavit on behalf of Duquesne Light Company, being the holder of the office of Director_ with that Company, and that the facts above set forth are true and correct to the best of my knowledge, information and belief , and the Company expects to be able to prove the same at any hearing hereof.

Sworn and subscribed before me this ____ day of _____, 2006.

My Commission Expires



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

June 5, 2006

JUN 11 8 2006
IN REPLY PLEASE
REFER TO OUR FILE

G-00051152

DUQUESNE LIGHT COMPANY
8th FLOOR MAIL DROP 8-2
411 SEVENTH AVENUE
PITTSBURGH PA 15219
ATTN MR RICHARD S HERSKOVITZ

Re: Affiliated Interest Agreement for an Intercorporate Tax Payment Agreement
among Duquesne Light Company and its affiliated companies

Dear Mr. Herskovitz:

On December 1, 2005, Duquesne Light Company filed pursuant to Chapter 21 of the Pennsylvania Utility Code, 66 Pa. C.S. §2102, an Affiliated Interest Agreement requesting approval of an Intercorporate Income Tax Payment Agreement among the Duquesne Light Holdings, Inc. (Holding) affiliated companies covered by Holding's consolidated income tax filings.

Upon review of the filing, it does not appear that the arrangement is unreasonable and contrary to the public interest. Therefore, this filing is approved. However, approval of this filing does not constitute a determination that such a filing is consistent with public interest, and that the associated costs are reasonable or prudent for the purposes of determining just and reasonable rates. Furthermore, the Commission's approval is contingent upon the possibility that subsequent audits, reviews, and inquiry, in any Commission proceeding, may be conducted, pursuant to 66 Pa. C.S. §§ 2102, *et seq.*

In addition, this approval will apply only to the agreement(s), services(s), matters, and parties specifically and clearly defined under this instant filing as well as any associated and previously filed filings.

Sincerely,

James J. McNulty
Secretary

cc: Kerry Klinefelter, FUS
Kathleen Aunkst, Secretary's Bureau
David Huff, FUS



411 Seventh Avenue
8th Floor
Pittsburgh, PA 15219

Tel 412-393-3662
Fax 412-393-5602
rherkovitz@duqlight.com

Richard S. Herskovitz
Assistant General Counsel

COPY

December 1, 2005

OVERNIGHT MAIL

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

**Re: Application of Duquesne Light Company
For Approval of Affiliated Interest Agreement
Docket No. G-00051152**

Dear Secretary McNulty:

Enclosed for filing on behalf of Duquesne Light Company ("Duquesne") are the original and three (3) copies of an Application for Approval Nunc Pro Tunc of an Affiliated Interest Agreement between Duquesne and its affiliated companies. Specifically, this Application, filed pursuant to 66 Pa. C.S. §2102 of the Public Utility Code, requests Commission approval of Duquesne's inclusion as a party in an Intercorporate Tax Payment Agreement.

Also, a fourth copy of this Application is enclosed to be date-stamped and returned to me in the self-addressed stamped envelope for my file.

Thank you.

Very truly yours,


Richard S. Herskovitz

Enclosures

COPY

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Application of Duquesne Light :
Company for approval of an :
Affiliated Interest Agreement : Docket No. _____
Between Duquesne Light Company :
And Affiliated Companies :
(Tax Sharing Arrangement) :

**Affiliated Interest Application
(66 Pa. C. S. Section 2102)**

Duquesne Light Company ("Duquesne") requests approval Nunc Pro Tunc, pursuant to Section 2102 of the Public Utility Code ("Code"), 66 Pa. C. S. §2102, of its entering into a tax payment agreement with its affiliates, and sets forth the following in support thereof:

1. The name and address of the Applicant is:

Duquesne Light Company
411 Seventh Avenue
Pittsburgh, PA 15219

2. The name and address of the Applicant's attorney are:

Richard S. Herskovitz
Assistant General Counsel
411 Seventh Avenue, Mail Drop 8-2
Pittsburgh, PA 15219
Phone: 412-393-3662
Fax: 412-393-5602
E-mail: rherskovitz@duqlight.com

3. Duquesne is a duly incorporated Pennsylvania public utility engaged in the distribution of electric service to the public, primarily within Allegheny and Beaver Counties, Pennsylvania, in an area of approximately 800 square miles. Duquesne's corporate headquarters is located at 411 Seventh Avenue, Pittsburgh, PA 15219.

4. Duquesne Light Holdings, Inc. (“DLH”), formerly known as DQE, Inc. the parent company of Duquesne, entered into an Intercorporate Tax Payment Agreement (“Agreement”) with its affiliated companies, effective January 1, 1992. The purpose of the Agreement was to provide for payments between the parent company and its affiliated companies with respect to each company’s share of the consolidated income tax liability of the entire affiliated group. A complete and detailed description of the intent and operation of this tax sharing arrangement is set forth in the Agreement attached as Exhibit A.

5. Duquesne’s inclusion in the Agreement is evidenced by the signature of Raymond H. Panza, former Duquesne Controller, on an undated counterpart signature page attached to the Agreement (page 7 of Exhibit A). This signature page has only recently been located by Duquesne.

6. In the Public Utility Commission’s most recent Management Audit of Duquesne (field work commencing in August, 2004 and ending in March, 2005), the Auditors investigated whether Duquesne’s inclusion in the Agreement had been approved by the Commission under the affiliated interest provisions of the Code. As stated in paragraph 5, neither Duquesne nor the Auditors were able to locate a counterpart signature page for Duquesne. Duquesne contended that its inclusion in the Agreement would have been authorized by the Company’s Administrative Services Agreements (“ASA”), which was previously approved by the Commission. Although a final report of the audit has not yet been issued, the Auditors have indicated that, in their opinion, the ASA did not contain such an authorization.

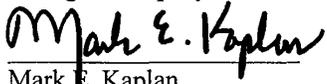
7. Duquesne subsequently located the Duquesne Light Company counterpart signature page and is now filing for approval of its inclusion in the Agreement under the affiliate provisions of the Code, retroactive to January 1, 1992.

8. Inclusion by Duquesne in the tax sharing arrangement is appropriate for accounting purposes so as to allocate taxes among affiliates of a holding company according to taxable income.

WHEREFORE, Duquesne respectfully requests the Commission to approve Duquesne's inclusion as a party in the subject Intercorporate Tax Payment Agreement, retroactive to January 1, 1992.

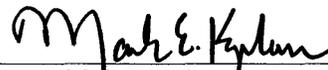
Dated: December 1, 2005

Duquesne Light Company

By: 
Mark E. Kaplan
Senior Vice President and
Chief Financial Officer

AFFIDAVIT

I, Mark E. Kaplan, being duly sworn (affirmed) according to law, depose and say that I am authorized to make this affidavit on behalf of Duquesne Light Company, being the holder of the office of Senior Vice President and Chief Financial Officer with that Company, and that the facts above set forth are true and correct to the best of my knowledge, information and belief, and the Company expects to be able to prove the same at any hearing hereof.


Mark E. Kaplan

Sworn and subscribed before me this 1st day of December 2005.


My Commission Expires Oct. 6, 2007

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Mary Jane Hammer, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires Oct. 6, 2007
Member, Pennsylvania Association of Notaries

Exhibit A

INTERCORPORATE TAX PAYMENT AGREEMENT

THIS INTERCORPORATE TAX PAYMENT AGREEMENT ("Agreement"), dated and effective as of January 1, 1992, among DQE, Inc. ("Parent Company"), and its Affiliated Companies (as defined by this agreement).

Recitals:

A. This Agreement is entered into by the Parent Company and each other member of the "affiliated group", as defined in Section 1504 of the Internal Revenue Code of 1986 as amended (the "Code"), of which the Parent Company is a member (each such other member being called an "Affiliate Company" and all such other members being called collectively the "Affiliated Companies") and which are includible in the Parent Company's consolidated annual federal Income Tax return. The "Parent Affiliated Group" means the affiliated group of which the Parent Company is the common parent company in any taxable year of the Parent Company.

B. The Parent Company and its Affiliated Companies wish to enter into an agreement to provide for payments to Parent Company by, or by Parent Company to, each of the Affiliated Companies with respect to federal Income Taxes, as that term is defined in Section 2.02 below.

C. The purpose of this Agreement is to provide for payments between the Parent Company and its Affiliated Companies with respect to the members' shares of the consolidated Income Tax liability of the Parent Affiliated Group (each such payment being called an "Intercorporate Tax Payment") and is not intended to affect any separate company financial statement accounting, the elected calculation of earnings and profits as determined under Code Section 1552 or any other tax or accounting issues.

D. Subject to the terms hereof, the general intent of this Agreement is to provide for (i) payment to the Parent Company, by each Affiliate Company which would have incurred a separate return Income Tax liability for any period (a "Tax Reporting Period") with respect to which the consolidated Income Tax liability of the Parent Affiliated Group is estimated, reported or finally determined, of the amount of Income Taxes which the respective Affiliate Company would have incurred on a separate-return basis and (ii) payment, by the Parent Company, to each Affiliate Company that generated on a separate-return basis a net operating loss or capital loss (each individually a "tax loss") or a tax credit which is not utilized by the respective Affiliate Company in such Tax Reporting Period but is determined under the terms of this Agreement to be applied against separate-return income or Income Tax liability of the Parent Company or another Affiliate Company, of an amount equal to the sum of (a) the product of each such tax

loss so applied multiplied by the effective tax rate of Income Tax paid or payable by the Parent Company for such Tax Reporting Period on the consolidated income of the Parent Affiliated Group (such effective rate being determined before the application of tax credits) plus (b) the amount of tax credits so generated and applied.

NOW THEREFORE, the parties hereto, intending to be legally bound hereby, agree as follows:

ARTICLE I

INTERCORPORATE TAX PAYMENT

1.01. Payments by the Parent Company to Affiliated Companies. The amount of the reduction in the separate return Income Tax liability or the amount of the refunds or credits received by the Parent or any member of the Parent Affiliated Group from the use of a tax loss or tax credit attributable to an Affiliate Company (a "Loss Company") shall be remitted by the Parent Company to the Affiliate Company in cash on the respective due date of Income Taxes to which the Parent Company is subject, whether under Code Section 6655 with regard to estimated payments, Code Section 6151 with regard to payments required to accompany the consolidated federal Income Tax return of the Parent Affiliated Group or any later date of any actual payment of Income Taxes pursuant to administrative adjustment or unappealable final determination of a court of competent jurisdiction; provided, always, that such payment shall be conditioned on the Loss Affiliate Company continuing as a member of the Parent Affiliated Group for not less than 30 days after the respective due date and that any Loss Affiliate Company which ceases to be such a member within 30 days after the respective due date but has received an Intercorporate Tax Payment shall repay the Intercorporate Tax Payment to Parent on demand. In determining the amounts of the Loss Affiliate Company's separate return tax losses and tax credits and the amount of the Intercorporate Tax Payment, the tax losses and tax credits of the Loss Affiliate Company determined on a separate-return basis and available for application to the separate-return Income Tax liability of other members of the Parent Affiliated Group shall exclude (i) all tax losses and tax credits of the Loss Affiliate Company which were applied to its or another member's separate-return Income Tax Liability for any prior Tax Reporting Period and (ii) all tax losses and tax credits of the Loss Affiliate Company which may be applied to reduce the Loss Affiliate Company's separate return Income Tax liability for the current Tax Reporting Period. If for a Tax Reporting Period the total tax losses (or tax credits) of the Parent Company and all Loss Affiliate Companies, determined on a separate-return basis, exceed the total separate-return income (or Income Tax liability)

of all members of the Parent Affiliated Group with positive, separate-return income or Income Tax liability (so that not all available tax losses or tax credits may be utilized in the Tax Reporting Period), then, subject to the SRLY rules and any other rules limiting for tax purposes the intercompany availability of tax losses or tax credits, the available tax losses and tax credits respectively of a Loss Affiliate Company shall be deemed to be applied intercompany in the amount equal to (i) the total of the tax losses and tax credits, respectively, which the members with positive net income and separate-return Income Tax liability can utilize times (ii) a fraction, the numerator of which is the tax losses (or tax credits, as the case may be) of the Loss Affiliate Company available and usable for such Tax Reporting Period and the denominator of which is the total of the available and usable tax losses (or tax credits, as the case may be) of all Loss Affiliate Companies. The Intercompany Tax Payment to a Loss Affiliate Company shall equal the sum of (a) the product of the amount of tax loss of the Loss Affiliate Company which is applied for the Tax Reporting Period to separate-return income of any other member multiplied by the effective rate of Income Taxes (determined before application of tax credits) paid or payable by the Parent Company on the consolidated federal Income Tax liability of the Parent Affiliated Group for that Tax Reporting Period plus (b) the amount of tax credits of the Loss Affiliate Company which are applied for the Tax Reporting Period to separate-return Income Tax liability of any other member. The amount of all items of tax losses and tax credits of the Parent Company and each Affiliate Company shall be determined under the terms of this Agreement. To the extent that this Agreement does not cover the treatment or timing of a particular item, the determination shall be made under the Code.

1.02. Overpayments. The portion of any overpayment of Income Taxes resulting in a refund which is attributable to a Loss Affiliate Company shall be remitted by the Parent Company to the Loss Affiliate Company upon receipt of the overpayment by the Parent Company, provided, always, that such Loss Affiliate Company is then a member of the Parent Affiliated Group and that any overpayment of Income Taxes which is treated by the Parent Company as a payment of consolidated Income Taxes for a succeeding Tax Reporting Period and which is attributable to a Loss Affiliate Company may be retained by the Parent Company, so long as such overpayment (or portion thereof) is credited as an Intercompany Tax Payment, pursuant to Section 1.03 below, of any actual separate return Income Tax liability of such Loss Affiliate Company for such succeeding Tax Reporting Period.

1.03. Payments by Affiliated Companies to Parent Company. The amount of the positive separate-return Income Tax liability of each Affiliate Company for the respective Tax Reporting Period shall be remitted by the Affiliate Company to the Parent Company in cash on the due date, of any actual or required payment of

consolidated Income Taxes of the Parent Affiliated Group, whether such payment is due or made with respect to the estimated, reported or finally determined consolidated Income Tax liability of the Parent Affiliated Group.

ARTICLE II
TAX LIABILITY

2.01. Determination of Separate Return Tax Liability. For purposes of determining the separate return Income Tax liability of each Affiliate Company, the tax liability of each member shall be computed as if it had filed a separate Income Tax return for the taxable period. The separate return Income Tax liability shall be computed in a manner consistent with the provisions of Treasury Regulations Section 1.1552-1(a)(2)(ii) and as provided in Section 1.01 above. Any penalty or interest with respect to any underpayment of estimated or final consolidated Income Taxes of the Parent Affiliated Group shall be attributed to the respective member to which the adjustment of income, deduction or credit resulting in the penalty or interest is attributable, but if there are no such members, then to those Affiliate Companies with positive separate-return Income Tax Liability (as reported, adjusted or redetermined) for such Tax Reporting Period, ratably in proportion to their respective separate-return Income Tax liabilities. If any adjustment is made to the consolidated Income Tax liability of the Parent Affiliated Group for any year by amended return, by adjustment upon audit by the Internal Revenue Service conceded by the Parent Company, or by final nonappealable determination of a court of competent jurisdiction, the overpayment or deficiency for such year shall be allocated to those members or former members which had the items of income, deduction or credit to which the overpayment or deficiency is attributable. If due to disaffiliation of a former member or any other reason there is no Affiliate Company to which an Intercompany Tax Payment may be paid (or an overpayment paid or credited), such payment or credit shall be retained by the Parent Company.

2.02. Income Taxes. For purposes of this agreement the term "Income Taxes" shall mean federal income taxes, taxes on preference items, and any minimum tax or alternative minimum tax, imposed under the Code or any successor statute, together with any interest and penalties related thereto.

ARTICLE III
COVENANTS

3.01. Continuation of this Agreement. For so long as the Parent Company is permitted it shall continue to file consolidated federal Income Tax returns pursuant to Code Section 1501 for the

Parent Affiliated Group, and this Agreement shall continue in effect and be implemented and enforced in accordance with its terms. Except as otherwise expressly agreed by the Parent Company and all Affiliated Companies, any corporation which becomes an includible corporation in the Parent Affiliated Group shall be treated as a party to this Agreement, effective as of the first day the results of its operations for that day are included within the consolidated taxable income of the Parent Affiliated Group, upon (i) execution and delivery to the Parent Company of an addendum hereto agreeing to be bound and benefitted by the terms of this Agreement or (ii) the inclusion (constituting implied consent) of the results of its operations in any consolidated federal Income Tax return of the Parent Affiliated Group.

3.02. Decisions Affecting the Amount of the Intercorporate Tax Payments. In determining the amount of Intercorporate Tax Payments to be made under the terms of this Agreement, the Parent Company shall make decisions concerning tax matters, refunds or credits of the Parent Affiliated Group, which would affect (for purposes of determinations of Intercorporate Tax Payments) the separate Income Tax return liability, refunds or credits of the respective Affiliated Companies (including, without limitation, the making, not making, or revoking of elections, resolution of disputes in connection with audits of Income Tax returns, and defending or settling any Income Tax return or any matter related thereto) in a manner which minimizes the cumulative total consolidated Income Tax liability of the Parent Affiliated Group.

ARTICLE IV
MISCELLANEOUS

4.01. Amendments, Modifications and Supplements. Except as provided in Section 3.01 above regarding additional includible corporations, no amendment, modification or supplement relating hereto shall be effective unless in writing signed by or on behalf of the party to be charged therewith. This Agreement may be executed in one or more counterparts and with counterpart signature pages, all of which, taken together, shall constitute one and the same instrument. Furthermore, it is agreed that an Affiliate Company's execution of a counterpart signature page for attachment originally, or as an addendum hereto as provided in Section 3.01 above, shall be effective to bind all Affiliated Companies without reexecution by previously includible corporations.

4.02. Duration; Survival. All covenants and agreements contained herein shall continue in full force and effect from and after the hereof so long as the Parent Affiliated Group remains and so long as the Parent Affiliated Group continues in filing a federal consolidated Income Tax return.

4.03. Governing Law. This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the Commonwealth of Pennsylvania.

IN WITNESS WHEREOF, the parties hereto, by their officers thereunto duly authorized, have executed and delivered this Agreement as of the date first above written.

PARENT COMPANY
DQE, INC.

By:
Name:
Title:
Date of Execution:



[See attached counterpart signature pages]

AFFILIATE COMPANY
COUNTERPART SIGNATURE PAGE
TO
INTERCORPORATE TAX PAYMENT AGREEMENT
AMONG
DQE, INC. AND ITS AFFILIATED COMPANIES
DATED JANUARY 1, 1992

AFFILIATE COMPANY
DUQUESNE LIGHT COMPANY

By:
Name:
Title:
Date of Execution:



AFFILIATE COMPANY
COUNTERPART SIGNATURE PAGE
TO
INTERCORPORATE TAX PAYMENT AGREEMENT
AMONG
DQE, INC. AND ITS AFFILIATED COMPANIES
DATED JANUARY 1, 1992

AFFILIATE COMPANY
MONTAUK, INC.

By:
Name:
Title:
Date of Execution:



JAMES D. NUTTALL

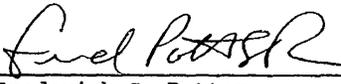
VICE PRESIDENT & TREASURER

August 17, 1992

AFFILIATE COMPANY
COUNTERPART SIGNATURE PAGE
TO
INTERCORPORATE TAX PAYMENT AGREEMENT
AMONG
DQE, INC. AND ITS AFFILIATED COMPANIES
DATED JANUARY 1, 1992

AFFILIATE COMPANY
DUQUESNE ENTERPRISES, INC.

By:
Name:
Title:
Date of Execution:



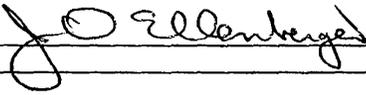
Frederick S. Potter

President

AFFILIATE COMPANY
COUNTERPART SIGNATURE PAGE
TO
INTERCORPORATE TAX PAYMENT AGREEMENT
AMONG
DQE, INC. AND ITS AFFILIATED COMPANIES
DATED JANUARY 1, 1992

AFFILIATE COMPANY
MONONGAHELA LIGHT & POWER COMPANY

By:
Name:
Title:
Date of Execution:



AFFILIATE COMPANY
COUNTERPART SIGNATURE PAGE
TO
INTERCORPORATE TAX PAYMENT AGREEMENT
AMONG
DQE, INC. AND ITS AFFILIATED COMPANIES
DATED JANUARY 1, 1992

AFFILIATE COMPANY
PROPERTY VENTURES, LTD.

By:
Name:
Title:
Date of Execution:

Donald Morris
President
8/19/92

AFFILIATE COMPANY
COUNTERPART SIGNATURE PAGE
TO
INTERCORPORATE TAX PAYMENT AGREEMENT
AMONG
DQE, INC. AND ITS AFFILIATED COMPANIES
DATED JANUARY 1, 1992

AFFILIATE COMPANY
KEYSTONE ENERGY COMPANY

By:
Name:
Title:
Date of Execution:



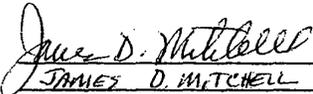
Frederick S. Potter

President

AFFILIATE COMPANY
COUNTERPART SIGNATURE PAGE
TO
INTERCORPORATE TAX PAYMENT AGREEMENT
AMONG
DQE, INC. AND ITS AFFILIATED COMPANIES
DATED JANUARY 1, 1992

AFFILIATE COMPANY
BUSHTON, INC.

By:
Name:
Title:
Date of Execution:



JAMES D. MITCHELL

PRESIDENT

AUGUST 17, 1992

AFFILIATE COMPANY
COUNTERPART SIGNATURE PAGE
TO
INTERCORPORATE TAX PAYMENT AGREEMENT
AMONG
DQE, INC. AND ITS AFFILIATED COMPANIES
DATED JANUARY 1, 1992

AFFILIATE COMPANY
ALLEGHENY DEVELOPMENT CORP.

By:
Name:
Title:
Date of Execution:

Carl Donald Nowicki
President
1/19/92

AFFILIATE COMPANY
COUNTERPART SIGNATURE PAGE
TO
INTERCORPORATE TAX PAYMENT AGREEMENT
AMONG
DQE, INC. AND ITS AFFILIATED COMPANIES
DATED JANUARY 1, 1992

AFFILIATE COMPANY
DUQUESNE PROPERTIES, INC.

By:
Name:
Title:
Date of Execution:

Donald Morie
President
8/19/92

Request of Duquesne Light :
Company for Approval of an :
Amendment to its Affiliated Interest : Docket No. G-2009-2148505
Arrangement with its Parent for :
Short Term Borrowing :

**Request for Approval of An Amendment
to Affiliated Interest Agreement
(66 Pa. C. S. Section 2102)**

Duquesne Light Company (“DLC”) requests the Pennsylvania Public Utility Commission’s (“Commission”) consent and approval pursuant to Section 2102 of the Public Utility Code (“Code”), 66 Pa. C. S. § 2102, to amend its existing Affiliated Interest Agreement with its parent company, Duquesne Light Holdings Inc. (“DLH”), by increasing the allowed amount of borrowings from \$200 million to \$300 million. The increased borrowing threshold will provide DLC with the capability and flexibility to finance necessary construction of facilities, greater flexibility for working capital and capital structure management, and otherwise fund and operate its business. DLC sets forth the following in support thereof:

1. DLC is a Pennsylvania limited liability company and an electric utility engaged in the supply (through its provider-of-last-resort service (POLR)), transmission and distribution of electric energy. DLC provides electric service to more than 600,000 customers in Pennsylvania’s Allegheny and Beaver counties (including in the city of Pittsburgh), a territory of approximately 800 square miles. DLC’s corporate headquarters is located at 411 Seventh Avenue, Pittsburgh, PA 15219.

2. DLH is the parent company of DLC, and DLC is DLH’s principle subsidiary.

3. On December 16, 2009, DLC filed with this Commission a petition requesting authorization for DLH to be able to lend to its utility subsidiary, DLC, up to \$200 million at any one time on commercially reasonable terms as dictated in the petition. By Secretarial Letter dated May 3, 2010 at Docket No. G-2009-2148505, the affiliated interest agreement was approved by operation of law pursuant to 66 Pa. C.S. § 2102(b)

4. Said authorization has been utilized by DLC since Commission approval of the arrangement. The credit facility has been helpful and beneficial to both the utility and its customers in providing short term borrowings to DLC for financing needs.

5. In order to provide necessary funding for construction, as well as finance and pay other obligations of DLC in normal course of operating its utility business, DLC desires to increase its ability to borrow, on a short term basis from time to time, from up to \$200 million to up to \$300 million at any given point in time from its parent, DLH, on market terms and conditions. This borrowing would be used in addition to normal equity contributions, retained earnings, long-term borrowings of DLC, and short-term borrowings from outside credit lenders utilized by DLC to operate its business. Borrowing is necessary to support construction and general corporate needs, and provide DLC greater flexibility in timing debt issuances in the capital markets to obtain more favorable terms and an overall lower cost of capital.

6. DLC also recommends an amendment of the interest rate of the Affiliated Interest Agreement from London Interbank Offered Rate (LIBOR) + 1.25% to LIBOR + 0.875% to align with DLC's Credit Agreement executed on October 31, 2019. All other specific terms of the loan will be unchanged. The amended, specific terms of the loan arrangement are attached as Exhibit A. DLC represents that these terms are commercially reasonable and reflect today's prevailing market conditions. Increasing the threshold as requesting in this filing will provide no preference or undue advantage to DLH or any other company in the DLH family.

7. Upon Commission approval, an amended Promissory Note will be executed between DLC and DLH in the form attached as Exhibit B.

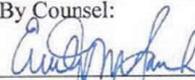
8. The approval of this amendment is necessary and in the public interest, providing necessary financing for construction and operation of DLC's obligation to provide reliable and cost effective electric service to its customers.

WHEREFORE, DLC respectfully requests the Commission to approve this amendment to its short term borrowing arrangement with its parent, DLH, and to authorize borrowings up to \$300 million from DLH to its utility subsidiary, DLC, and it to perform all necessary and incidental tasks thereto in carrying out said borrowing arrangement.

Duquesne Light Company

By: 
James H. Milligan

By Counsel:


Emily M. Farah, Esq.
P.A. ID NO. 327559
Duquesne Light Co.
411 Seventh Ave., MD 15-7
Pittsburgh, PA 15219
412-393-6431
efarah@duqlight.com

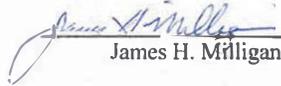
Dated: October 27, 2020

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Request of Duquesne Light :
Company for Approval of an :
Amendment to its Affiliated Interest : Docket No. G-2009-2148505
Arrangement with its Parent for :
Short Term Borrowing :

VERIFICATION

I, James H. Milligan, Treasurer of Duquesne Light Company, hereby state that the facts above set forth are true and correct (or are true and correct to the best of my knowledge, information and belief) and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).


James H. Milligan

Dated: October 27, 2020

Attachment B

PROMISSORY NOTE

Amount: Up to \$300 Million

Date: _____

Interest Rate: LIBOR + 0.875%

Payment: Upon Demand

Duquesne Light Company, a Pennsylvania Limited Liability Company (herein called the “Company”, which term includes any successor entity), for value received, hereby promises to pay to Duquesne Light Holdings, Inc. (the “Lender”), the principal sum of its draws or loans from the Lender, in an amount not to exceed \$300 million dollars (\$300,000,000.) at any one time or, if less, the aggregate principal amount of advances outstanding on demand, plus interest due thereon.

This Promissory Note is payable ON DEMAND, and Company shall pay interest thereon on a quarterly basis on the unpaid principal amount of each such loan at the Market Rate of interest. The Market Rate of interest shall be the London Interbank Offered Rate (LIBOR) plus 0.875% per year. Interest payments shall be due and payable on the last day of each quarter for the amount accrued on a daily basis in such quarter. Also, on said last day of each quarter, the Market Rate shall be recalculated on a forward basis for the principal to be outstanding during the succeeding quarter. Notwithstanding such payment arrangements, all outstanding and unpaid principal and interest shall be due and payable upon Demand.

Payment of the principal of this Note and interest hereon shall be made, at the request and demand of the lender, upon presentation hereof at the office of the Company in Pittsburgh, Pennsylvania or at such other office or agency as may be designated for such purpose by the Company from time to time. Payment of the principal of and interest on this Note, as aforesaid, shall be payable in lawful money of the United States of America to the Lender in Pittsburgh, Pennsylvania in same day funds and may be paid or prepaid by the Company at any time and from time to time to reduce its outstanding balance.

The registered holder of this Note may demand payment of the principal hereof, in whole or in part, plus accrued interest by delivering to the Treasurer of the Company at the office of the Company in Pittsburgh, Pennsylvania a notice specifying the portion of such principal amount to be paid and the date of payment and then presenting this Note for payment at such office on the date specified for payment.

This Note is exchangeable for a like aggregate principal amount of Notes of like tenor upon surrender of this Note to be exchanged at the office of the Company in Pittsburgh, Pennsylvania. No service charge shall be made for any such exchange, but the Company may require payment of a sum sufficient to cover any tax or other governmental charge payable in connection therewith.

The principal amount to be repaid by the Company may, at the Company’s option, be offset by the amount of any obligations which are then owed by Lender to the

Attachment B

Company. This Note shall be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania.

No recourse shall be had for the payment of the principal of or interest on this Note, or any part hereof, for any claim based thereon or otherwise in respect thereof, or of the indebtedness represented thereby against, and no personal liability whatsoever shall attach to, or be incurred by, any officer or director of such Company as such, past, present or future of the Company, whether by virtue of any constitutional provisions, statute or rule of law, or by the enforcement of any assessment or penalty or otherwise, it being expressly agreed and understood that this Note is solely a Company obligation and that any such personal liability is hereby expressly waived and released as a condition of, and as part of the consideration for, the execution and the issuance of this Note.

IN WITNESS WHEREOF, the Company has caused this instrument to be duly executed.

DUQUESNE LIGHT COMPANY

By:

James H. Milligan
Treasurer

DFR II-D-8f contains CONFIDENTIAL information and will be provided upon issuance of a Protective Order.



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE
REFER TO OUR FILE

November 9, 2006

G-00051141

RICHARD S HERSKOVITZ
ASSISTANT GENERAL COUNSEL
411 SEVENTH AVENUE MAIL DROP 8-2
PITTSBURGH PA 15219

Affiliated interest agreement among Duquesne Light
Company and its non-jurisdictional affiliates for
participation in a cash pool arrangement

To Whom It May Concern:

This is to advise you that the Commission in Public Meeting on November 9, 2006 adopted an Order in the above entitled proceeding.

An Order has been enclosed for your records.

Very truly yours,

James J. McNulty
Secretary

encls
cert. mail
JF

NOV 13 2006

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17105-3265

NOV 13 2006

Public Meeting held November 9, 2006

Commissioners Present:

Wendell F. Holland, Chairman
James H. Cawley, Vice Chairman
Kim Pizzingrilli
Terrance J. Fitzpatrick

Affiliated interest agreement among Duquesne Light Company and its non-jurisdictional affiliates for participation in a cash pool arrangement.

Docket Number:

G-00051141

ORDER

BY THE COMMISSION:

On October 7, 2005, Duquesne Light Company (Duquesne Light) filed, pursuant to Chapter 21 of the Pennsylvania Public Utility Code, 66 Pa. C.S. §§2101, *et seq.*, an affiliated interest agreement for participation in a Cash Pool (the Pool) arrangement among its affiliates. By Secretarial Letter dated October 7, 2005, the Commission extended the 30-day statutory consideration period until further order of the Commission as provided in Chapter 21 of the Public Utility Code.

Background

Duquesne Light is a jurisdictional utility that provides electric distribution and transmission services primarily within Allegheny and Beaver counties. Duquesne

Light Holdings, Inc. (DLH) is an energy services holding company formed to serve as the holding company for Duquesne Light and to engage in other unregulated energy and energy-related businesses.

DLH, formerly DQE, Inc., originally established its Cash Pool in November of 1997 as a mechanism to concentrate and combine the excess funds of it and its affiliates for investing in short-term securities. The aggregation of these funds was designed to provide a more efficient means for managing the excess cash of the DLH subsidiaries. The applicants state that Duquesne Light became a member of the Pool in July of 2000.

In the most recent Management Audit conducted by the Commission, the Audit Staff discovered a number of arrangements or transactions that they felt were not covered by Commission approved affiliated interest agreements. One of these was the participation of Duquesne Light in the Cash Pool arrangement. Duquesne Light, however, contends that its participation in the Pool was authorized by the Commission under a previously approved Administrative Services Agreement (ASA). The Auditors in turn contend that the ASA did not contain authorization for Duquesne Light to participate in the Pool. In its Implementation Plan, which was acknowledged by the Commission at its Public Meeting of June 1, 2006, Duquesne Light accepted the recommendations in the report issued by PA Public Utility Commission Bureau of Audits including the requirement to file an affiliated interest agreement for Duquesne Light's participation in the Pool.

Even though Duquesne Light originally disputed the Auditors' conclusion regarding its participation in the Pool, the company agreed to file for approval of its membership and participation in the Pool under the affiliated provisions of the Code.

Subsequently, Duquesne Light exited the pool November 28, 2005, pending Commission approval of this affiliated interest application for participation in the Pool.

Subsequent to making its filing Duquesne Light responded to the Commission's requests for additional information.

The Cash Pool Agreement

The Cash Pool is used by DLH as a mechanism to concentrate excess funds and combine the cash of DLH and its subsidiaries to invest in short-term investments. The applicants state that by aggregating their funds DLH and its subsidiaries are able to invest in short-term securities previously not available to individual Pool participants. Additionally, the applicants aver that the Pool is a more efficient method of managing funds by reducing the administrative costs of the Pool participants and results in higher investment returns for the Pool participants.

Participants in the Cash Pool include DLH and all of the wholly-owned direct and indirect subsidiaries of DLH. DQE Capital Corporation acts as the Agent and is the current Pool administrator. The cash position of the Pool participants is determined by the Agent on a daily basis. The sources of these funds include normal operating receipts, external borrowings or contributions made by DLH. Pool participants, with the exception of DLH, can contribute to the Pool but cannot borrow from the Pool. DLH through the Agent is permitted to borrow from the Pool but does not contribute to the Pool. The Agent is permitted to borrow from the Pool to facilitate intercompany borrowing arrangements and operating requirements. There are no individual limits on the amounts that any individual participant can deposit into the Pool and DQE Capital Corporation borrowings from the Pool are only limited by the amount deposited into the Pool. Excess cash, the net of the amount contributed less borrowings by the Agent, will

be invested by the Agent in approved investments that are consistent with the Duquesne Light Holdings Short Term Investment Policy¹.

DQE Capital Corporation, acting as the Agent, is the only Pool participant that may borrow from the Pool and its borrowing are only limited by the amount that is contributed by the other Pool members. The borrowings by the Agent are then lent to DLH as a demand loan. Borrowings made by that Agent from the Pool are at an internal short-term borrowing rate, typically the London Inter-Bank Offered Rate (LIBOR). The Agent then lends to DLH at an interest rate equal to the rate charged by external lenders on DLH's current revolving credit arrangement. The interest rate charged to DLH on its revolving credit facility, and therefore on its borrowings from the Pool, is LIBOR plus a margin based on DLH's current senior unsecured credit rating. The margin between the borrowing rate from the Pool and lending rate to DLH charged by the Agent is used by the Agent to cover the administrative costs of operating the Pool.

DLH may use the money for general corporate purposes or may advance funds to its subsidiaries on an as needed basis. These advances may be in the form of a capital contribution or a loan. Advances to Duquesne Light are done only in the form of a capital contribution.

Should a participant require its cash that is deposited in the Pool and there is insufficient cash to meet its withdrawal needs, the Agent would make a demand against DLH for repayment of all or a portion of its loan. If need be, DLH would access its available credit lines to obtain the cash needed to satisfy the Agent's demand.

¹ According to the Applicants, the Short Term Investment Policy of DLH is designed to provide a high degree of safety, liquidity and to a lesser extent yield. Permissible investments include but are not limited to: U.S. Treasury obligations, Commercial Paper, Certificates of Deposits, Bankers Acceptances and Money Market Funds.

Discussion

In reviewing Duquesne Light's participation in the Pool, the Commission raised the following concerns:

1. There is no formal agreement among participants of the Pool.
2. There is no borrowing or lending limits placed on any of the Pool participants.
3. DLH's ability to borrow money from the Pool through the Agent DQE Capital.
4. Capital arbitrage between regulated and unregulated entities.
5. Duquesne Light's risk versus benefits in participating in the Pool.

The company agreed that there is no formal agreement that is signed by the Pool participants. DLH does have, as required by FERC and filed with FERC, a written document that specifies the duties of the administrator and the participants. Duquesne Light also notes that each participant in the Pool has signed the ASA and that this agreement covers the provision of services provided by one affiliate to another. The company reiterates that each participant is aware of the operating procedures provided by the Cash Pool operating document.

In reviewing the Code, 66 Pa. C.S. §2102(a) states in part that:

If such contract is oral, a complete statement of the terms and conditions thereof shall be filed with the commission and subject to its approval.

Additionally, 66 Pa. C.S. §§2102(b) states in part that:

It shall be the duty of every public utility to file with the commission a verified copy of any such contract or arrangement, or a verified summary as described in subsection (a) of any unwritten contract or arrangement.

The Commission has determined that the Pool operating document that Duquesne Light filed with their application adequately describes the operation of the Pool. Therefore, the Commission will not require that a formalized signed contract for Duquesne Light to participate in the Pool.

Unlike other cash pools that the Commission has reviewed, the DLH Pool does not allow its Pool participants to borrow from the Pool nor does it have borrowing or contribution limits for individual participants. As noted above, DQE Capital, acting as the Agent, is the only Pool participant that may borrow from the Pool and its borrowing is only limited by the amount that is contributed into the Pool. In other intra-system money pool arrangements², pool participants may borrow from the pool and the pool administrator is prohibited from borrowing from the pool. Under this scenario, the pool administrator may contribute money to the pool whenever borrowings from the participants exceed contributions. This would be done by the pool administrator having access to externally available credit sources.

DLH's borrowing arrangement is dissimilar to what has been seen recently by the Commission in other cash pool arrangements. Our concern is that DLH borrowing through the Agent from the Pool lacks transparency in how these funds are being used and which entities, through DLH, may be borrowing money. Along with this lack of transparency, it may be that the regulated entity is helping to fund DLH's non-regulated operations. As Sharon Bonelli of Fitch Ratings notes "Cost benefits of pools reflect cost of capital arbitrage between regulated and unregulated subsidiaries; or simply put, money pools may provide an affiliate cross-subsidy."

² For example, see the Secretarial Letter regarding the First Energy Pennsylvania Utilities intra-system money pool at docket no. G-00020956.

There are a number of ring-fencing strategies suggested by Fitch that may help to insulate the public utility from the risks of its affiliates and parents when participating in a money pool arrangement. These are:

- Separate pools for regulated and unregulated subsidiaries
- Prohibit parent from borrowing from the pool, but permit the parent to lend to subsidiaries via the pool
- Restrict borrowing of unregulated subsidiary to the amount invested in the pool
- Restrict borrowings to a level commensurate with internal cash flow capability
- Require an annual 'clean down' period, where each participant has no outstanding borrowings from the pool for two consecutive weeks
- Prohibit funding of the pool with proceeds of external borrowings such as credit facilities and commercial paper

The Duquesne Pool tends not to follow these guidelines:

- The Duquesne cash pool mixes both regulated and unregulated subsidiaries. Duquesne Light would be the only regulated sub of DLH.
- DLH, the Parent Company, through DQE Capital, is the only entity borrowing from the pool. (In other money pools such as the one approved for the First Energy Utilities, the Agent could lend to the pool but could not borrow.)
- There appears not to be any limits on external borrowing funding the Pool. In fact, sources for cash to the pool includes: "external borrowings against lines of credit."

DLH counters some of these concerns by stating that Duquesne Light is the only regulated affiliate of DLH and that Duquesne Light does not borrow money to deposit in the Pool. Money borrowed by DLH from the Agent is charged interest at the same rate that the company would be charged for using its current revolving credit arrangement. Therefore, the money being borrowed by DLH is not at an interest rate lower than DLH could obtain from other external short term borrowing facilities. For these reasons, the company concludes that there is no cost of capital arbitrage taking place between regulated and unregulated DLH entities.

DLH also states that there is total transparency on how the cash is being used because borrowings can only be done by the Agent to DLH. They go on to explain that each DLH affiliates' funding requirements is established each year by the Board of Directors. If Duquesne Light requires cash in excess of its cash pool balance, it can access the capital markets, borrow under bank facilities or request equity from DLH. Since Pool participants other than Duquesne Light do not have access to the credit markets or bank facilities, they must request cash from DLH if their cash needs exceed their respective cash balances. These advances would be funded by DLH first from available cash on hand, second from available Pool funds and third from bank credit or capital markets.

DLH opines that having their subsidiaries borrow from them rather than directly from the Pool poses less default risk to Pool participants. Since Pool participants cannot borrow directly from the Pool, the other Pool participants are not at risk should the borrowing affiliate be unable to meet its financial obligations. Having DLH, who has access to lines of credit and the capital markets, assume the default risk makes contributing to the Pool less risky. In this way, Duquesne Light is not exposed to risk from the smaller unregulated companies that participate in the Pool.

In addition to having minimal risk in participating in the Pool, DLH states that Duquesne Light receives cost benefits by participating in the Pool. Administrative cost benefits are achieved by not having to maintain separate brokerage accounts, lower bank settlement costs through book entry with affiliates, reduced transaction costs and lower bank services fees. Also, the additional interest paid by DLH on money borrowed from the Agent is used to cover the administrative costs of the Pool.

Our analysis and conclusions differ somewhat from those provided by DLH. However, the Commission agrees that the Pool provides a cost benefit, and funds

contributed to the Pool by Duquesne Light are not being used to subsidize its unregulated affiliates. The Commission also concludes that the use of borrowed funds by DLH lacks transparency, and these borrowed funds may be used to support its non-regulated affiliates.

In analyzing the Pool data from April 2005 through September 2005, the data shows that Duquesne Light was always a net contributor to the Pool and tended to be the largest contributor to the Pool. DQE Capital Corporation was always a borrower from the Pool and tended to borrow an amount that exceeded Duquesne Light's contributions. In light of this information, it is possible that capital arbitrage could be taking place. However, it is difficult to monitor the flow of these funds because what DLH does with funds borrowed from the Pool is not readily transparent by viewing Pool data.

Upon further investigation, the Commission found that money being borrowed by DLH from the Pool is being borrowed at a rate similar to its external short term credit facility. Therefore, capital arbitrage between the regulated entity, Duquesne Light, and the unregulated subsidiaries participating in the Pool, does not occur if participating affiliates have similar risk profiles. That is, DLH and its unregulated affiliates gain no short-term rate advantage by borrowing from the Pool versus borrowing externally. Having DLH borrow internally rather than externally benefits all Pool members by providing additional funds that are used by the Agent to pay the administrative costs of the Pool. Had these funds been borrowed externally, benefits would accrue to DLH's lenders rather than internally to the DLH subsidiaries.

The Commission does agree with the assessment that the Pool provides benefits to Duquesne Light. Cost sharing through a single Agent, DQE Capital Corporation, helps to reduce administrative and transaction costs which in turn benefits Duquesne Light. There appears to be no additional exposure to default risk whether a

DLH affiliate borrows directly from the Pool, or indirectly, as is currently being done. Duquesne Light exposure to an affiliates' financial non-performance would be comparable in either case.

Additionally, if a company is reliant upon its corporate parent as the sole source of short-term financing, the company is exposed to the liquidity risk of its parent. Having access to its own bank credit facilities, Duquesne Light is not dependent upon DLH as its sole source of short-term financing. This minimizes any short-term liquidity risk exposure of Duquesne Light should DLH or one of its unregulated affiliates experience liquidity problems.

DLH affiliates are involved in the purchase of electricity and are therefore subject to a great deal of financial risk due to price volatility in these markets. Since funds from the Pool may be lent to these affiliates through DLH, the Commission is obliged to monitor the financial health of these affiliates and will request quarterly financial reporting to monitor the financial health of the DLH affiliates involved in the purchase and supply of electricity.

Lastly, the Commission concludes that there is no additional exposure to default risk for Duquesne Light to participate in the Pool because, in general, Duquesne Light's overall operations and structure are not ring-fenced from DLH. Since minimal structural separation exists between Duquesne Light and DLH, Duquesne Light's participation in the Pool will not increase the risk to the utility. As noted by Standard & Poor's in their summary of Duquesne Light: "The ratings on electric utility Duquesne Light Co. reflect the consolidated credit profile of its parent, Duquesne Light Holdings Inc., and DLH's remaining riskier competitive businesses."

In summary, the Commission finds that:

- Pool participation by Duquesne Light provides some cost benefits and operating efficiencies to the company;
- Internal controls are in place so that funds borrowed by DLH are not being used to provide capital arbitrage between regulated and unregulated subsidiaries;
- Borrowing by DLH from the Pool does not provide adequate transparency in regards to the use of Pool funds.

Therefore, the Commission will approve Duquesne Light's participation in the Pool. However, we caution the company that in continuing its participation in the Pool, Duquesne Light and DLH and its unregulated affiliates must continue to follow the current guidelines presented in the body of this order. The Commission emphasizes that: 1) Duquesne Light must not provide funding to the Pool with externally borrowed funds; 2) DLH must continue to pay its external rate of interest on monies borrowed from the pool; and, 3) Duquesne Light should abide by all the guidelines as required by the DQE Capital Corporation Cash Pool operating agreement. Should the DQE Capital Corporation Cash Pool operating agreement change, Duquesne Light should notify the Commission of any change prior to implementing that change.

Additionally, as noted above, the use of the funds being borrowed by DLH is not readily transparent. Because of this lack of transparency, the Commission requests that on a quarterly basis DLH provide a summary detailing the use of borrowed funds.

The Commission has examined the Cash Pool arrangement and has determined that it appears to be reasonable and consistent with the public interest under Section 2102(b) of the Public Utility Code; however, approval of the Cash Pool

arrangement does not preclude the Commission from investigating during any formal proceeding the reasonableness of any charges under this arrangement; **THEREFORE,**

IT IS ORDERED:

1. That the Affiliated Interest Agreement among Duquesne Light Company, Duquesne Light Holdings and its affiliates be, and hereby is, approved consistent with this Opinion and Order.

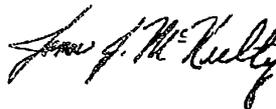
2. That acceptance does not preclude the Commission from investigating during any formal proceeding the reasonableness of any charges under the Agreement.

3. That Duquesne Light Company file with the Commission and provide to the Bureau of Fixed Utility Services a quarterly report that details the use of borrowed funds by Duquesne Light Holdings from the Cash Pool. Reports will be due 60 days following the end of each quarter beginning with the quarter ended December 31, 2006.

4. That Duquesne Light Company file with the Commission and provide to the Bureau of Fixed Utility Services quarterly financial reports including income statement, balance sheet and cash flow statement of the energy supply affiliates of Duquesne Light Holdings. Reports will be due 60 days following the end of each quarter beginning with the quarter ended December 31, 2006.

5. That the case be marked closed.

BY THE COMMISSION,



James J. McNulty
Secretary

(SEAL)

ORDER ADOPTED: November 9, 2006
ORDER ENTERED:

NOV 09 2006



411 Seventh Avenue
8th Floor
Pittsburgh, PA 15219

Tel 412-393-3662
Fax 412-393-5602
rherkovitz@duqlight.com

Richard S. Herskovitz
Assistant General Counsel

October 7, 2005

VIA OVERNIGHT MAIL

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120

**Re: Application of Duquesne Light Company
For Approval of Affiliated Interest Arrangement
Docket No. _____**

Dear Secretary McNulty:

Enclosed for filing on behalf of Duquesne Light Company ("Duquesne") are the original and three (3) copies of an Application for Approval Nunc Pro Tunc of an Affiliated Interest Arrangement between Duquesne and its affiliates. Specifically, this Application, filed pursuant to 66 Pa. C.S. §2102 of the Public Utility Code, requests Commission approval of Duquesne's participation in a cash pool arrangement among its affiliates.

Please date stamp the fourth copy of this Application enclosed, and kindly return it to me in the self-addressed stamped envelope for my file.

Thank you.

Very truly yours,


Richard S. Herskovitz

Enclosures

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Application of Duquesne Light :
Company for approval of an :
Affiliated Interest Arrangement : Docket No. _____
Between Duquesne Light Company :
And Affiliated Companies :
(Cash Pool Arrangement) :

**Affiliated Interest Application
(66 Pa. C. S. Section 2102)**

Duquesne Light Company ("Duquesne") requests approval Nunc Pro Tunc, pursuant to Section 2102 of the Public Utility Code ("Code"), 66 Pa. C. S. §2102, of its participation in a cash pool arrangement among its affiliates, and sets forth the following in support thereof:

1. The name and address of the Applicant is:

Duquesne Light Company
411 Seventh Avenue
Pittsburgh, PA 15219

2. The name and address of the Applicant's attorney are:

Richard S. Herskovitz
Assistant General Counsel
411 Seventh Avenue, Mail Drop 8-2
Pittsburgh, PA 15219
Phone: 412-393-3662
Fax: 412-393-5602
E-mail: rherskovitz@duqlight.com

3. Duquesne is a duly incorporated Pennsylvania public utility engaged in the distribution of electric service to the public, primarily within Allegheny and Beaver Counties, Pennsylvania, in an area of approximately 800 square miles. Duquesne's corporate headquarters is located at 411 Seventh Avenue, Pittsburgh, PA 15219.

4. Duquesne Light Holdings, Inc. (“DLH”), formerly known as DQE, Inc. the parent company of Duquesne, established a Cash Pool (“Pool”) in November, 1997. The Pool was established as a mechanism to concentrate excess funds and combine the cash of DLH and its subsidiaries to invest in short-term investments not previously available to Pool participants. The Pool is a more efficient method of managing the funds of the subsidiaries and will result in higher returns for investing members. A complete description of the operation of the Pool is attached as Exhibit A.

5. Members of the Pool are DLH and its wholly owned, direct or indirect, subsidiaries. Currently, DQE Capital Corporation, another subsidiary of DLH, acts as Agent for the members and administers the Pool. Duquesne became a member of the Pool in July, 2000.

6. In the Public Utility Commission’s most recent Management Audit of Duquesne (field work commencing in August, 2004 and ending in March, 2005), the Auditors investigated whether Duquesne’s participation in the Pool had been approved by the Commission under the affiliated interest provisions of the Code. Duquesne contended that its participation in the Pool was authorized by the Company’s Administrative Services Agreements (“ASA”), which was previously approved by the Commission. Although a final report of the audit has not yet been issued, the Auditors have indicated that, in their opinion, the ASA did not contain such an authorization.

7. Although Duquesne disputed the Auditors’ conclusion, the Company has agreed to file for approval of its membership and participation in the Pool under the affiliate provisions of the Code.¹

¹ Exhibit A has been revised since the conclusion of the Management Audit only to reflect the current name of the Cash Pool and to indicate that DLH or one of its subsidiaries will act as agent for the participants and will administer the Pool. DQE Capital Corporation is the current Agent.

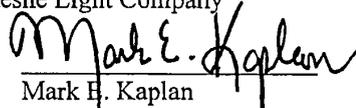
8. Membership and participation by Duquesne in the Pool is reasonable and in the public interest because it enhances investment returns and reduces the number and costs of investment transactions.

WHEREFORE, Duquesne respectfully requests the Commission to approve Duquesne's membership and participation in the subject Cash Pool arrangement, retroactive to July, 2000.

Dated: October 7, 2005

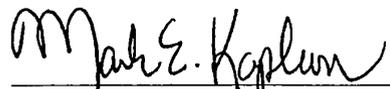
Duquesne Light Company

By:


Mark E. Kaplan
Senior Vice President and
Chief Financial Officer

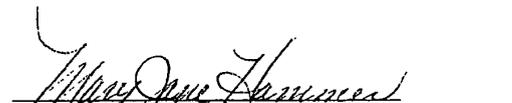
AFFIDAVIT

I, Mark E. Kaplan, being duly sworn (affirmed) according to law, depose and say that I am authorized to make this affidavit on behalf of Duquesne Light Company, being the holder of the office of Senior Vice President and Chief Financial Officer with that Company, and that the facts above set forth are true and correct to the best of my knowledge, information and belief, and the Company expects to be able to prove the same at any hearing hereof.



Mark E. Kaplan

Sworn and subscribed before me this 6th day of October, 2005.



My Commission Expires Oct 6, 2007

COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Mary Jane Hammer, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires Oct. 6, 2007
Member, Pennsylvania Association of Notaries

Exhibit A

**Duquesne Light Holdings
CASH POOL**

The Duquesne Light Holdings (“Holdings”) Cash Pool (“Pool”) is a mechanism to concentrate excess funds and combine the cash of Holdings and its subsidiaries to invest in short-term investments not previously available to Pool participants. The Pool is a more efficient method of managing the funds of the subsidiaries and will result in higher returns for participants.

Participants of the Pool include Holdings and its wholly owned, direct or indirect, subsidiaries. Holdings or one of its subsidiaries will act as Agent (“Agent”) for the participants and will administer the Pool. DQE Capital Corporation is currently the Agent.

The cash position of the Pool participants will be determined by the Agent on a daily basis. The cash position of each participant will be reported on a regular basis by the Agent.

Each Pool participant will provide for the funding of its cash requirements through sources currently available. These sources include, but are not limited to, normal operating receipts, external borrowings against established lines of credit, sales of commercial paper, etc. or contributions by Holdings. However, the Agent is permitted to borrow from the Pool to facilitate intercompany borrowing arrangements and operating requirements. Due to the timing of receipt of funds and disbursement thereof, any excess cash will become part of, and will be invested through the Pool.

(Page 2)

When cash is available, it will be invested in the approved investments shown below. The approved investments are consistent with the Duquesne Light Holdings Short Term Investment Policy as in effect at the time to provide a high degree of safety, liquidity and, to a lesser extent, yield. The interest income resulting from the investments will be accrued and allocated to the participants in the Pool on a daily basis. Interest will be paid on the fifth day of the month following the monthly earnings period.

The following investments are permissible:

- 1) Direct or indirect obligations of the United States of America
- 2) Repurchase Agreements, Loan Participations, Commercial Paper, Certificates of Deposit, and Bankers Acceptances
- 3) Euro Time Deposits
- 4) Tax Exempt Notes, Commercial Paper or Bonds
- 5) Auction Rate Preferred Stock
- 6) Money Market Funds

Specific characteristics as to credit quality, maturities and investment limits are outlined in Duquesne Light Holdings Short Term Investment Policy and should be referred to when investing the Pool's cash.

The XRT Treasury Workstation software (XRT TWS), or its successor, will be used to account for the Pool transactions and to calculate and allocate internal and external expense/income.

A copy of the activity detail report reflecting transactions, balances and expense/income is attached.

Direct input to be provided by each of the participants is:

- (1) Anticipated deposits for the current day;
- (2) Wire transfers (outbound and inbound) for the current day;

(Page 3)

- (3) Five (5) week cash forecast;
- (4) Four (4) days notice for investments, acquisitions or other expenditures of a capital nature.

The Agent will provide the daily investment rate. The rate will be the composite external investment rate earned on such investments and will be used as the earnings rate within the Pool.

The software will calculate the daily balances for each participant as well as funds contributed and withdrawn. The interest accrual calculation for each participant's transactions is calculated as follows:

$$\text{Day's balance} \times \text{interest rate} / 360 \text{ days} = \text{daily accrual}$$

ATTACHMENTS:

- (A) Participant Bank Account Flowchart
- (B) Participant Inter-company Activity Detail Report

- Q.9. Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for, the cost thereof, the accounting treatment and whether included in claimed test year expenses.
- A.9. Attachment II-D-9 presents the social and service organization memberships to be paid for in the test years. Memberships paid for an annual period are accrued as prepaid expenses and amortized over the life of the membership period. Those memberships not included in claimed test year expenses are detailed on attachment II-D-9.

Duquesne Light Company
Social and Services Memberships
For the Period
(in thousands)

	12 Months	12 Months
	Ending 12/31/2021	Ending 12/31/2022
Edison Electric Institute	\$ 286	\$ 295
Gartner	286	289
Energy Association of Pennsylvania	80	82
Electric Power Research Institute	72	74
Woods Mackenzie	69	73
Distribution Operations and Planning	65	65
SNL Financial Services	50	52
North American Transmission Forum	46	46
National Cyber Forensics Training Alliance	30	30
Sustainability Industry Memberships	30	30
Western Energy Insitute	29	29
Bloomberg Finance	26	26
Electricity Industry Center	25	25
Conference Board Membership	15	15
Distributed Energy Financial Group	15	15
Chartwell	13	13
PA Business Roundtable	12	12
PA Chamber of Business & Industry	12	12
Itron	12	12
Capital IQ	11	11
Smart Grid	10	10
Smart Electric Power Alliance	10	10
Utility Solid Waste Activities Group	10	10
Restore Program	10	10
Tristate Infrastructure Council	8	8
Spare Transformer Equipment Program	8	8
PICPA	7	7
Pittsburgh Technology Council	5	5
Riversweep Corporate Sponsorship	5	5
All Other	76	76
Total Social and Services Memberships	<u>\$ 1,330</u>	<u>\$ 1,354</u>

Social and Services Memberships Excluded in Claimed Test Year Expenses

Ballast Research	125	125
PA Chamber of Business & Industry	5	5
PA Business Roundtable	3	3
Below the Line Expenses Recorded Above	<u>\$ 133</u>	<u>\$ 133</u>
Total Social and Services Memberships included in claimed test year expenses	<u>\$ 1,196</u>	<u>\$ 1,220</u>

- Q.10. Provide the following payroll and employee benefit data – regular and overtime – separately for the test year and the 12-month period immediately prior to the test year:
- a. The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with union personnel.
 - b. The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with nonunion personnel.
 - c. The average and year-end number of employees and the unadjusted annual payroll expense and employee benefit expense associated with management employees, if different than b.
 - d. A summary of the wage rate, salary and employee benefit changes granted or to be granted during the year.
 - e. The claimed test year payroll expense and employee benefit expense.
 - f. The percentage of payroll expense and employee benefit expense applicable to operation and maintenance expenses and the basis thereof.

A.10. Attachment DFR-II-D-10 provides the Company's requested data.

	1/2020 - 12/2020 (\$ 000's)	1/2021 - 12/2021 (\$ 000's)	1/2022 - 12/2022 (\$ 000's)
a. Union Personnel			
Average Number of Employees	820	833	818
Year-End Number of Employees	821	833	817
Payroll Costs			
Normal	\$ 75,457	\$ 78,766	\$ 84,881
Overtime	\$ 29,447	\$ 22,825	\$ 22,456
Benefit Costs	\$ 26,917	\$ 26,220	\$ 27,112
b. Non-Union Personnel			
Average Number of Employees	753	805	820
Year-End Number of Employees	763	819	825
Payroll Costs			
Normal	\$ 92,183	\$ 98,511	\$ 105,257
Overtime	\$ 4,400	\$ 3,411	\$ 3,356
Benefit Costs	\$ 28,949	\$ 28,193	\$ 29,118
Note:	Benefit costs were allocated based on the normal wage costs because costs are basically the same for both union and non-union personnel.		
	Historical and future year benefits for union personnel include \$7,241, \$4,909 and \$4,014 attributable to pension expenses respectively.		
	Historical and future year benefits for non-union personnel include \$7,788, \$5,279 and \$4,311 attributable to pension expenses respectively.		
c. Same as b.			
d. Wage Rate Changes			
Union			
Rate	3.0%	3.0%	2.75%
Annualized Impact	\$ 2,264	\$ 2,363	\$ 2,334
Note:	Union wage rate increases are effective October 1st of each year. The union contract expires 9/30/2023 and wage rate increases have been negotiated as of the date of this filing for 2021.		
Non-Union			
Rate	3.0%	3.0%	2.75%
Annualized Impact	\$ 2,765	\$ 2,955	\$ 2,895
Benefit Changes			
Note:	Benefits remain unchanged, other than the cost of providing them to employees.		
e. Claimed for Test Year (excluding any pro-forma adjustments)			
Payroll Expense	\$ 97,507	\$ 103,866	\$ 105,860
Benefit Expense	\$ 22,813	\$ 28,037	\$ 32,470
Note:	Historical and future years benefit expense includes \$5,000, \$18,500 and \$5,000 attributable to pension expense respectively.		
f. Percent applicable to O&M			
Payroll Expense	48.4%	51.0%	49.0%
Benefit Expense	40.8%	51.5%	57.7%
Note:	The charge to expense is based on activities performed or expected to be performed during the applicable years.		

Q.11. Describe costs relative to leasing equipment, including computer rentals, and office space, including terms and conditions of the leases. State method for calculating monthly or annual payments.

A.11. Attachment II-D-11 provides the costs, terms and conditions of Duquesne Light's major leasing agreements as of December 31, 2020.

Duquesne Light Company
Annual Leasing Costs
(Thousands of dollars)

Lessor	Item Leased	Term	Expense for 12 Months Ending 12/31/2020	Method of Calculating Payment
411 Seventh Ave. Associates, L.P.	411 7th Ave	[REDACTED]	[REDACTED]	(a)
Buncher Associates	New Manchester	[REDACTED]	[REDACTED]	(b)
Expedient	Data Center lease	[REDACTED]	[REDACTED]	(b)
ComDoc	Copiers	[REDACTED]	[REDACTED]	(b)
Associated Pennsylvania Constructors	Harrisburg Office Space	[REDACTED]	[REDACTED]	(b)
City of Pittsburgh	Land for Substation (Oakland)	[REDACTED]	[REDACTED]	(b)
Mailfinance	Preble Avenue	[REDACTED]	[REDACTED]	(b)

- (a) Rent agreement contains planned escalation of square footage charge; however, rent expense is recognized on a levelized basis.
- (b) Monthly payment set in original lease.

- Q.12. Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures, explain any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate cases, and list all internal and independent audit reports for the most recent 2 year period.
- A.12. Attachment II-D-12a provides a list of major accounting changes since Duquesne Light Company's last base rate case. Attachment II-D-12b provides a list of internal audits performed for Duquesne Light Company in 2019 and 2020. Attachment II-D-12c provides a list of third-party audits performed for Duquesne Light Company in 2019 and 2020.

Duquesne Light Company
Accounting Changes Since Duquesne Light Company's
Last Base Rate Case

2018:

In May 2014, the FASB issued ASU No. 2014-09, "Revenue from Contracts with Customers," requiring entities to recognize revenue by applying a five-step model in accordance with the core principle to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The Company adopted this standard as of January 1, 2018 utilizing the full retrospective adoption method. Transition to the new revenue standard did not result in any material adjustments to historical balances and the Company expects the adoption of the new standard to have an immaterial impact to results of operations on an ongoing basis. In accordance with the new provisions of this standard, the Company has included enhanced quantitative and qualitative disclosures.

In November 2016, the FASB issued ASU No. 2016-18, "Statement of Cash Flows: Restricted Cash," which requires the inclusion of restricted cash within total cash and cash equivalents when reconciling the beginning and ending period cash balances in the consolidated statements of cash flows. Transfers between cash and cash equivalents and restricted cash are no longer presented as cash flow activity. The Company retroactively adopted this standard as of January 1, 2018. The implementation of this ASU had no retroactive impact to cash flows from operating, investing or financing activities for the year ended December 31, 2017.

In March 2017, the FASB issued ASU No. 2017-07, "Retirement Benefits: Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost," which requires the service cost component of net periodic benefit cost to be disaggregated from other components of net periodic benefit cost and presented in the same line on the consolidated statement of operations as other employee compensation costs arising from services rendered during the period. The other components of net periodic benefit costs are required to be presented separately outside of operating income. Additionally, only the service cost component is eligible for capitalization. The Company adopted this standard as of January 1, 2018. The presentation of the components of net periodic benefit costs on the consolidated statement of operations was applied retrospectively. The guidance that limits the capitalization to the service cost component of net periodic benefit costs was applied prospectively. The adoption of this standard resulted in an increase to operating income of \$9.9 million, a decrease to investment and other income (loss) of \$9.9 million and no change to net income on the Company's consolidated statement of operations for the year ended December 31, 2017.

2019:

In February 2016, the FASB issued ASU No. 2016-02, "Leases," which requires lessees to recognize a lease liability and a right-of-use asset for all leases, including operating leases, with a term greater than twelve months on the balance sheet. The Company adopted this standard as of January 1, 2019 utilizing the modified retrospective transition method. As most of the Company's leases do not provide an implicit rate, the Company took the portfolio approach of applying its incremental borrowing rate based on the information available at the adoption date to calculate the present value of lease payments over the lease term. The Company elected the package of practical expedients permitted under the transition guidance within the new standard, which allowed the Company (i) to not reassess whether any expired or existing contracts are or contain leases, (ii) to not reassess the lease classification for any expired or existing leases and (iii) to not reassess initial direct costs for any existing leases. The Company also elected the practical expedient to not evaluate land easements that existed or expired before the entity's adoption of this standard and the practical expedient to not separate lease and non-lease components, that is, to account for lease and non-lease components in a contract as a single lease component for all classes of underlying assets. Further, the Company

made an accounting policy election to keep leases with an initial term of twelve months or less off of the balance sheets. The adoption of this standard resulted in the recognition of \$34.9 million of operating lease right-of-use assets within other non-current assets, \$5.0 million of current operating lease liabilities within other current liabilities and \$29.9 million of operating lease liabilities within non-current liabilities on the balance sheet as of December 31, 2018. In accordance with the new provisions of this standard, the Company has included enhanced quantitative and qualitative disclosures in its notes to the financial statements.

In February 2018, the FASB issued ASU No. 2018-02, "Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income," which allows for a reclassification from accumulated other comprehensive income to retained earnings for stranded tax effects resulting from the 2017 Tax Cuts and Jobs Act (TCJA), eliminating any stranded tax effects associated with accumulated other comprehensive income. The Company adopted this standard as of January 1, 2019 and elected to present the change in the period of adoption. As a result, the Company recognized a \$0.1 million cumulative effect adjustment for stranded tax effects from accumulated other comprehensive income to retained deficit.

2020:

In August 2018, the FASB issued ASU No. 2018-14, "Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20)," to improve the effectiveness of disclosures in the notes to the financial statements by facilitating clear communication of the information required by GAAP. The amendments modify the disclosure requirements for employers that sponsor defined benefit pension or other postretirement plans. These changes will be effective for fiscal years ending after December 15, 2020. The Company adopted this standard as of January 1, 2020 utilizing the retrospective method of adoption.

Duquesne Light Company Internal Audit Services Reports Issued

Date Issued	Title
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<i>Year 2019</i>

02/21/2019	Debt Issuance and Compliance Review
02/25/2019	DQE Communications – Revenue Recognition and Sales Commissions Review
02/27/2019	Cash Management and Reconciliation Review
02/27/2019	Inventory Cycle Count Review
02/27/2019	Safety, Health and Environmental Review
03/04/2019	Information Technology Change Management Report
03/08/2019	Customer Billing Review
03/08/2019	Mobile Security Review
05/06/2019	Medical Claims Payment Process Report
06/28/2019	Payment Processing Review
07/22/2019	Social Media Review
07/30/2019	Business Risk and Insurance Process Review
07/30/2019	Purchase of Receivables Review
09/17/2019	Accounts Payable Review
11/22/2019	Information Security Review – Penetration Testing
11/22/2019	Wesco Vendor Review
11/25/2019	IT Project Management Methodology Review
12/02/2019	Ethics Hotline and Compliance Training Process
12/04/2019	Logical Security Report

<i>Year 2020</i>

02/26/2020	Corporate Contributions Review
02/25/2020	IT Infrastructure Asset Management Process – Strategy and Governance
02/26/2020	Physical Security Review
03/02/2020	PJM Settlement and POLR Auction Review
04/29/2020	Storm Plan and Mutual Assistance Review
05/06/2020	Transportation Fuel Usage Review
08/14/2020	Business Travel and Expense Reimbursement Review
08/14/2020	Inventory Cycle Count Report

08/14/2020	Smart Meter Surcharge Review
08/14/2020	Random Drug Testing Review
10/30/2020	Software Licensing
12/07/2020	Data Management – Empyrean Application

Duquesne Light Company Third-Party Audit Reports Issued

List of Third-Party Financial Statement Audit Reports/On-Going Audits

2019

Deloitte & Touche LLP

- Independent Auditors' Report of the Financial Statements of the DQE Holdings LLC and subsidiaries, Duquesne Light Holdings, Inc. and subsidiaries and Duquesne Light Company and subsidiaries as of and for the year ended December 31, 2019.
- Independent Auditors' Report of the Regulatory Financial Statements, included in FERC Form 1 of Duquesne Light Company as of and for the year ended December 31, 2019.

Baker Tilly Virchow Krause, LLP

- Independent Auditors' Report of the Financial Statements of the Duquesne Light Holdings, Inc. 401(k) Retirement Savings Plan and the Duquesne Light Company 401(k) Retirement Savings Plan for IBEW Represented Employees as of and for the year ended December 31, 2019.
- Independent Auditors' Report for the Financial Statements of the Duquesne Light Company Medical Benefits Plan for IBEW Represented Employees and Duquesne Light Holdings, Inc. Medical Benefits Plan as of and for the year ended December 31, 2019.
- Independent Auditors' Report on the Financial Statements of the Duquesne Light Company Defined Benefit Retirement Plan as of and for the year ended December 31, 2019.

2020

Deloitte & Touche LLP

- Independent Auditors' Report of the Financial Statements of the DQE Holdings LLC and subsidiaries, Duquesne Light Holdings, Inc. and subsidiaries and Duquesne Light Company and subsidiaries as of and for the year ended December 31, 2020.
- Independent Auditors' Report of the Regulatory Financial Statements, included in FERC Form 1 of Duquesne Light Company as of and for the year ended December 31, 2020.

Duquesne Light Company

Third-Party Audit Reports Issued

List of Third-Party Tax Audit Reports/On-Going Audits

- None

List of Third-Party Regulatory Audit Reports/On-Going Audits

Pennsylvania Public Utility Commission

- Bureau of Audit's audit of Management and Operations. (Issued on July 3, 2019)
- Bureau of Audit's Report on the Transmission Service Charge for the twelve month periods ended February 28, 2016 and February 2017. (Issued on April 16, 2020)
- Bureau of Audit's Report on the Default Service Supply Charge for the twelve month periods ended January 31, 2016 and January 31, 2017. (Issued on April 16, 2020)
- Bureau of Audit's Report on the Universal Service Charge for the twelve month periods ended October 31, 2015 and October 31, 2016. (Issued on April 16, 2020)
- Bureau of Audit's Report on the Smart Meter Charge for the twelve month periods ended June 30, 2015 and June 30, 2016. (Issued on March 12, 2020)
- Bureau of Audit's Report on the Energy Efficiency and Conservation Surcharge for the twelve month period ended May 31, 2015 and the ten month period ended March 31, 2016. (Issued on March 26, 2020)

- Bureau of Audit's Report on the Transmission Service Charge for the twelve month periods ended February 28, 2018, February 28, 2019 and February 29, 2020 (Audit on-going)
- Bureau of Audit's Report on the Default Service Supply Charge for the twelve month periods ended January 31, 2018, January 31, 2019 and January 31, 2020 (Audit on-going)

North American Electric Reliability Corporation via ReliabilityFirst Corporation

- None

- Q.13. Regardless of whether a claim for negative or positive net salvage is made, attach an exhibit showing gross salvage, cost of removal, third party reimbursements, if any, and net salvage for the test year and 4 previous years.
- A.13. Attachment II-D-13 provides Duquesne Light Company's claimed negative net salvage provision.

DUQUESNE LIGHT COMPANY
Negative Net Salvage
(Thousands of Dollars)

12 Months Ending	Cost of Removal	Gross Salvage	Cost of Gross Negative
December 31, 2018	\$ 11,435	\$ (5,676)	\$ 5,759
December 31, 2019	13,476	(4,011)	9,465
December 31, 2020	13,670	(3,830)	9,840
December 31, 2021	17,087	(7,430)	9,657
December 31, 2022	15,174	(9,614)	5,560
	\$ 70,842	\$ (30,561)	\$ 40,281
Total for 5-year period ending December 31, 2022			
		Five-year average	\$ 8,056
		Negative Net Salvage Claim	\$ 8,056

- Q.14. State the amount of debt interest utilized for test year income tax calculations, including the amount so utilized which has been allocated from the debt interest of an affiliate, and provide details of debt interest and allocation computations.
- A.14. Duquesne Light Company does not utilize any debt interest, which has been allocated from the debt interest of an affiliate, in the computation of taxable income. In determining the interest expense deduction to be used in the income tax calculations for the test year, Duquesne Light has used the interest synchronization method that has been adopted by the Commission. The calculation of interest utilized for the income tax calculations is set forth on Schedule D-18 in DLC Exhibits 2 (Fully Projected Future Test Year), Exhibit 3 (Future Test Year) and Exhibit 4 (Historic Test Year).

Q.15 Provide a schedule for the test year of Federal and Pennsylvania taxes other than income taxes, per books, pro forma at present rates, and pro forma at proposed rates, including the following categories:

- a) Social security
- b) Unemployment
- c) Capital stock
- d) Public utility
- e) PUC assessment
- f) Other property taxes
- g) Any other appropriate categories

A.15. DFR II-D-15 Attachment provides a schedule of taxes other than income.

Duquesne Light Company
Schedule of taxes other than income
Future Test Year Ended December 31, 2021
(\$ in Thousands)

Line No	Description	[1]	[2]	[3]	[4]
		Total Amount per Budget (1)	T&D Pro forma at present Rates (1)	D only Pro forma at Present Rates (2)	D only Pro forma at Proposed Rates (3)
1	Social Security	\$ 6,995	\$ 7,322	\$ 6,051	\$ 6,051
2	Federal Unemployment Tax	60	63	52	52
3	State Unemployment Tax	364	381	315	315
4	Public Utility	972	972	753	753
5	Other Property Taxes	635	635	492	492
6	Gross Receipts	52,175	49,501	27,326	30,599
7	Other	650	680	562	562
8	Totals	\$ 61,849	\$ 59,554	\$ 35,551	\$ 38,824
	Gross Receipts Proposed		\$ 52,553	\$ 30,599	

(1) - DLC Exhibit 3 (Future Test Year) D-20, column 5

(2) - Jurisdictional Separation Study Exhibit No 6

(3) - DLC Exhibit 3 (Future Test Year) D-1

Duquesne Light Company
Schedule of taxes other than income
Fully Projected Future Test Year Ended December 31, 2022
(\$ in Thousands)

Line		[1]	[2]	[3]	[4]
		Total Amount per	T&D Pro forma at present	D only Pro forma at Present	D only Pro forma at Proposed
No	Description	Budget (1)	Rates (1)	Rates (2)	Rates (3)
1	Social Security	\$ 7,066	\$ 7,235	\$ 5,979	\$ 5,979
2	Federal Unemployment Tax	61	63	52	52
3	State Unemployment Tax	368	377	312	312
4	Public Utility	999	999	769	769
5	Other Property Taxes	665	665	512	512
6	Gross Receipts	54,775	50,278	32,924	37,918
7	Other	655	671	554	554
8	Totals	<u>\$ 64,588</u>	<u>\$ 60,288</u>	<u>\$ 41,102</u>	<u>\$ 46,096</u>
	Gross Receipts Proposd		\$ 54,769	\$ 37,918	

- (1) - DLC Exhibit 2 (Fully Projected Future Test Year) D-20, column 5
(2) - Jurisdictional Separation Study Exhibit No 6
(3) - DLC Exhibit 2 (Fully Projected Future Test Year) D-1

- Q.16. Submit a schedule showing the adjustments from taxable net income per books to taxable net income pro forma under existing rates and pro forma under proposed rates, together with an explanation of all normalizing adjustments. Submit detailed calculations supporting taxable income before State and Federal income taxes where the income tax is subject to allocation due to operations in another state or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.
- A.16. Detailed calculations supporting taxable income of Duquesne Light Company are shown on Schedule D-18 in DLC Exhibits 2 (Fully Projected Future Test Year), Exhibit 3 (Future Test Year) and Exhibit 4 (Historic Test Year).

- Q.17 Submit a schedule showing for the last 5 years the income tax refunds, plus interest—net of taxes, received from the Federal government due to prior years' claims.
- A.17 The consolidated group has not received any federal income tax refunds for taxes paid during the prior 5 years. See DFR II-D-17 – Attachment for a schedule of tax refund received in 2017 associated with the tax year ending December 31, 2007.

DQE HOLDINGS LLC
IRS REFUND RECEIVED
PRIOR YEAR CLAIMS

Tax Year Ending	Year Received	Tax	Interest	Total
12/31/2007	2017	5,787,281	372,014	6,159,295 [1]

[1] Federal income tax paid in 2007 refunded due to 2009 NOL carryback claim.
No other income tax refunds received from the Federal government in the
last 5 years.

- Q.18 Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits, reserves and associated reversals on liberalized depreciation.
- A.18 DFR II-D-18 - Attachment provides a breakdown of the major items comprising prepaid and deferred income tax charges and other deferred income tax credits as reflected on the Company's balance sheet.

Duquesne Light Company
Accumulated Deferred Income Taxes

DFR II-D-18 - Attachment

Line #	FERC Account 190	HTY	FTY	FPFTY
		12/31/2020	12/31/2021	12/31/2022
1	Accrued Misc. Reserves Total	4,386,898	4,386,898	4,386,898
2	Payroll Deferral Total	2,143,558	2,143,558	2,143,558
3	Accrued Pensions Total	39,887,986	39,887,986	39,887,986
4	Accrued Sales and Use Tax Total	276,467	276,467	276,467
5	Bad Debt Reserve Amortization Total	8,578,719	8,578,719	8,578,719
6	Legal Accrual Total	293,392	293,392	293,392
7	Other Benefit Costs Total	8,412,445	8,412,445	8,412,445
8	Provision for Injuries and Damages Total	1,313,746	1,313,746	1,313,746
9	Reserve for Compensated Absences Total	1,720,495	1,720,495	1,720,495
10	Reserve for HealthCare Total	404,489	404,489	404,489
11	Reserve for Legacy Issues Total	472,566	472,566	472,566
12	Reserve for Warwick Mine Liability Total	3,512,537	3,512,537	3,512,537
13	Vacation Pay Total	669,812	669,812	669,812
14	Deferred Credits	351,084	351,084	351,084
15	Other	4,373,275	4,373,275	4,373,275
16	Operating Lease Right of Use - Liability	7,131,904	7,131,904	7,131,904
17	FAS 109 Gross Up Total	25,425,390	20,014,908	15,983,550
18	FAS 109 Increment Total	62,575,792	49,259,766	39,337,974
19	Total Account 190 (Sum L1 - L16)	171,930,555	153,204,047	139,250,897
FERC Account 282				
20	Normalized Property Total	(679,684,837)	(675,431,641)	(671,093,350)
FERC Account 283				
21	Amortization of Loss on Reacquisition Total	(4,798,044)	(4,798,044)	(4,798,044)
22	Compensated Absences Total	(1,720,495)	(1,720,495)	(1,720,495)
23	Partnership Investments Total	(972,519)	(972,519)	(972,519)
24	Prepaid Pension Costs Total	(74,938,529)	(74,938,529)	(74,938,529)
25	Operating Lease Right of Use - Assets	(7,131,904)	(7,131,904)	(7,131,904)
26	Reg Assets Total	(9,375,123)	(9,375,123)	(9,375,123)
27	Total Account 283 (Sum L19 - L23)	(98,936,614)	(98,936,614)	(98,936,614)
28	Total Accumulated Deferred Income Taxes (L17 + L18 + L24)	(606,690,896)	(621,164,208)	(630,779,067)

Q.19. Explain how the Federal corporate graduated tax rates have been reflected for rate case purposes. If the Pennsylvania jurisdictional utility is part of a multi-corporate system, explain how the tax savings are allocated to each member of the system.

A.19. The Tax Cut and Jobs Act of 2017 (TCJA) reduced the corporate income tax rate from 35 percent to 21 percent and eliminated the graduated corporate rate schedule.

DQE Holdings LLC, the parent of the affiliated group, has chosen for book purposes and all other purposes to allocate consolidated Federal Income Tax among all companies based on net taxable income or loss and credits of each subsidiary on a separate return basis.

- Q.20. Explain the treatment given to the cost of removal in the income tax calculation and the basis for such treatment.
- A.20. Duquesne Light Company adheres to the treatment provided in section 1.167(a)-11(d)(3) of the IRS regulations related to ADR property which provides: “The cost of dismantling, demolishing, or removing an asset in the process of retirement from the vintage account shall be treated as an expense deductible in the year paid or incurred, and such costs shall not be subtracted from the depreciation reserve for the account.” This applies to ADR property acquired after December 31, 1970.

For consistency, Duquesne Light requested and was granted permission from the IRS to deduct as expense all removal costs applicable to property retired after December 31, 1971. This accounting change applied to all property retired after December 31, 1971, regardless of when it was acquired or the method of depreciation used to recover the expenditures. Duquesne Light has consistently followed this method of accounting on all income tax returns filed since 1972.

Question:

- Q.21 Show income tax loss/gain carryovers from previous years. Show loss/gain carryovers by years of origin and amounts remaining by years at the beginning of the test year.
- A.21 Duquesne Light Company does not have any federal or state net operating loss carryovers.

- Q.22. State whether the company eliminates tax savings by the payment of actual interest on construction work in progress not in the rate base claim. If response is affirmative:
- a) Set forth amount of construction claimed in this tax savings reduction, and explain the basis for this amount.
 - b) Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.
 - c) State the interest rate used to determine the tax savings reduction, and state whether State taxes are increased to reflect the construction interest elimination.
 - d) Provide details of calculation to determine tax savings reduction, and state whether State taxes are increased to reflect the construction interest elimination.

A.22. The Company does not.

- Q.23 Under section 1552 of the Internal Revenue Code (26 U.S.C.A. §1552) and 26 CFR 1.1552-1 (1983), if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the Federal government (if this interrogatory is not applicable, so state):
- a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return for the test year and the most recent 3 years for which data is available.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide the most recent annual income tax return for the group.
 - e. Provide details of the amount of the net operating losses of any member allocated to the income tax returns of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.
 - f. Provide details of the amount of net negative income taxes, after all tax credits are accounted for, of any member allocated to the income tax return of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.

A.23 Please see responses below:

- a. Internal Revenue Code Section 1552 provides for an allocation of consolidated income tax for "earnings and profits" purposes only based on the Company's elected method. DQE Holdings LLC (DQE) made no election and therefore under the default method contained in the IRS Treasury Regulations, the tax liability is apportioned among the members of the group in accordance with the ratio which that portion of the consolidated taxable income attributable to each member of the group having taxable income bears to the consolidated taxable income. DQE has chosen for book purposes and all other purposes, to allocate consolidated Federal income tax among all companies based on net taxable income or loss and credits of each subsidiary on a separate return basis.

- b. Attachment II-D-23 details the tax liability of each of the participating member in the consolidated federal income tax return filed for the last 3 years in 2017, 2018, and 2019.
- c. DQE is the parent company of Duquesne Light Holdings, Inc. (DLH), which is a member of the consolidated group that includes Duquesne Light Company. DQE makes all necessary income tax payments to the Internal Revenue Service for the net tax liability that is due for the consolidated group. DLH collects from member companies that have a positive federal income tax allocation and pays member companies that have a negative federal income tax allocation. The amounts DLH receives from or pays each member company are the same amounts as detailed in attachment II-D-23.
- d. The most recent federal income tax return filed by the consolidated group is tax year 2019. It will be made available for review electronically or at the offices of Post & Schell P.C., subject to the execution of a separate confidentiality agreement.
- e. Attachment II-D-23 details actual payments made or that will be made to members of the consolidated group with a net operating loss.
- f. Attachment II-D-23 details the actual payments made or that will be made to members of the consolidated group with a net negative income tax allocation after credits.

DQE Holdings, LLC and Subsidiaries
Allocation of Federal Income Taxes
Year Ended December 12/31/2017

EIN	COMPANY	Taxable Income	Tax @ 35%	Less Credits	Net Tax Due
20-5112757	DQE HOLDINGS, LLC	(1,540,791)	(539,277)		(539,277)
25-1598483	DUQUESNE LIGHT HOLDINGS, INC.	(67,767,579)	(23,718,653)	-	(23,718,653)
25-0451600	DUQUESNE LIGHT COMPANY	5,119,608	1,791,863		1,791,863
25-1111912	MONONGAHELA LIGHT AND POWER	800,268	280,094		280,094
51-0368321	DUQUESNE FIBER COMPANY	997,443	349,105		349,105
25-1876941	DES CORPORATE SERVICES, INC.	24,520	8,582		8,582
25-1541872	DQE ENTERPRISES, INC.	52,116	18,241		18,241
25-1837251	DQE CAPITAL CORPORATION	1,558	545		545
23-2869466	DQE SYSTEMS, INC.	10,213,947	3,574,881		3,574,881
Subtotal: Consolidated Taxable Income/(Loss)		(52,098,910)	(18,234,619)	-	(18,234,619)
Consolidating Adjustments:					
	Charitable Contributions	-			
	Dividends Received Deduction	(588)	(206)		(206)
	NOL Deduction		-		-
Consolidated Taxable Income/(Loss)		(52,099,498)	-	-	-
	AMT Tax				-
	Low income housing recapture tax				-
Consolidated Federal Tax Liability					-

DQE Holdings, LLC and Subsidiaries
Allocation of Federal Income Taxes
Year Ended December 12/31/2018

EIN	COMPANY	Taxable Income	Tax @ 21%	Less Credits	Net Tax Due
20-5112757	DQE HOLDINGS, LLC	(2,193,600)	(460,656)		(460,656)
25-1598483	DUQUESNE LIGHT HOLDINGS, INC.	(79,716,895)	(16,740,548)	-	(16,740,548)
25-0451600	DUQUESNE LIGHT COMPANY	93,301,906	19,593,400		19,593,400
25-1111912	MONONGAHELA LIGHT AND POWER	-	-		-
51-0368321	DUQUESNE FIBER COMPANY	-	-		-
25-1876941	DES CORPORATE SERVICES, INC.	(1,715)	(360)		(360)
25-1541872	DQE ENTERPRISES, INC.	115,886	24,336		24,336
25-1837251	DQE CAPITAL CORPORATION	77,481	16,271		16,271
23-2869466	DQE SYSTEMS, INC.	-	-		-
	Subtotal: Consolidated Taxable Income/(Loss)	11,583,063	2,432,443	-	2,432,443
	Consolidating Adjustments:				
	Charitable Contributions	-			
	Dividends Received Deduction	(210)			
	NOL Deduction	(11,582,853)	(2,432,399)		(2,432,399)
	Consolidated Taxable Income/(Loss)	-	-	-	-
	AMT Tax				-
	Low income housing recapture tax				-
	Consolidated Federal Tax Liability				-

DQE Holdings, LLC and Subsidiaries
Allocation of Federal Income Taxes
Year Ended December 12/31/2019

EIN	COMPANY	Taxable Income	Tax @ 21%	Less Credits	Net Tax Due
20-5112757	DQE HOLDINGS, LLC	(5,643,802)	(1,185,198)		(1,185,198)
25-1598483	DUQUESNE LIGHT HOLDINGS, INC.	(58,444,313)	(12,273,306)	-	(12,273,306)
25-0451600	DUQUESNE LIGHT COMPANY	153,692,805	32,275,489		32,275,489
25-1111912	MONONGAHELA LIGHT AND POWER	-	-		-
51-0368321	DUQUESNE FIBER COMPANY	-	-		-
25-1876941	DES CORPORATE SERVICES, INC.	-	-		-
25-1541872	DQE ENTERPRISES, INC.	142,528	29,931		29,931
25-1837251	DQE CAPITAL CORPORATION	(1,160)	(244)		(244)
23-2869466	DQE SYSTEMS, INC.	-	-		-
81-3028722	TEN CONNECTED SOLUTIONS, INC.	(32,749)	(6,877)		(6,877)
45-4618116	THE EFFICIENCY NETWORK, INC.	(2,018,778)	(423,943)		(423,943)
	Subtotal: Consolidated Taxable Income/(Loss)	87,694,531	18,415,852	-	18,415,852
	Consolidating Adjustments:				
	Charitable Contributions				
	Dividends Received Deduction	-			
	NOL Deduction	(87,694,531)	(18,415,852)		(18,415,852)
	Consolidated Taxable Income/(Loss)	-	-	-	-
	AMT Tax				-
	Low income housing recapture tax				-
	Consolidated Federal Tax Liability				-

- Q.24 Provide detailed computations by vintage year showing State and Federal deferred income taxes resulting from the use of accelerated tax depreciation associated with post-1969 public utility property, ADR rates, and accelerated tax depreciation associated with post-1980 public utility property under the Accelerated Cost Recovery System (ACRS).
- a) Reconcile and explain any differences in the base used to calculate State and Federal deferred income taxes.
 - b) State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
 - c) Reconcile differences between the deferred tax balance, as shown as a reduction to rate base, and the deferred tax balance as shown on the balance sheet.
- A.24 See Attachment DFR II-D-24 – Attachment which provides detailed computations for the fully projected future test year ended December 31, 2022 of federal deferred income taxes by vintage year resulting from the use of accelerated tax depreciation associated with post-1980 public utility property under the Accelerated Cost Recovery System (ACRS), post-1969 public utility property, and differences in tax depreciation related to using class lives under the ADR system versus tax depreciation using the guideline lives in effect prior to the ADR system of depreciation.
- a) Duquesne Light Company does not provide for any state deferred income taxes associated with the use of accelerated tax depreciation on its distribution property. The Company does provide for state deferred income taxes for transmission property under the FERC full normalization method.
 - b) Tax depreciation is not based on all rate base items claimed as of the end of the test year. Certain assets that are included in rate base are fully depreciated for tax purposes. Additionally, there are basis differences between book cost and tax cost for which tax depreciation is not calculated. Tax depreciation claimed is the annual tax depreciation projected at the end of the fully projected future test year.
 - c) The reconciliation is not applicable since there are no differences between the deferred tax balance and the deferred tax balance as shown on the balance sheet.

DUQUESNE LIGHT COMPANY
Deferred Income Tax Calculation
Historical Test Period Ended Decemeber 31, 2022
PowerTax Year 2022
(\$ in Thousands)

Deferred Type: METHOD LIFE

<u>Description</u>	<u>Accelerated Federal Tax Depreciation</u>	<u>S/L Using Tax Basis</u>	<u>Excess Depreciation</u>	<u>Rate</u>	<u>Deferred Federal Income Taxes</u>
<u>Vintage 1970 and Prior</u>					
Distribution	16	0	16	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	49	837	(788)	37%	(291)
Subtotal-1970 and Prior	65	837	(772)		(291)
<u>Vintage 1971</u>					
Distribution	0	0	0	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	22	(21)	36%	(8)
Subtotal-1971 Vintage	0	22	(21)		(8)
<u>Vintage 1972</u>					
Distribution	0	0	0	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	6	411	(406)	37%	(150)
Subtotal-1972 Vintage	6	411	(406)		(150)
<u>Vintage 1973</u>					
Distribution	0	(0)	0	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	1	81	(80)	37%	(29)
Subtotal-1973 Vintage	1	80	(80)		(29)
<u>Vintage 1974</u>					
Distribution	0	0	(0)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	12	163	(151)	37%	(56)
Subtotal-1974 Vintage	12	163	(151)		(56)
<u>Vintage 1975</u>					
Distribution	77	196	(120)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	24	50	(25)	36%	(9)
Subtotal-1975 Vintage	101	246	(145)		(9)
<u>Vintage 1976</u>					
Distribution	0	7	(6)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	1	150	(149)	36%	(54)
Subtotal-1976 Vintage	1	157	(155)		(54)
<u>Vintage 1977</u>					
Distribution	5	10	(5)	0%	0
Smart Meters	0	0	0	0%	0
General	11	0	11	2%	0
Transmission	(3)	(1)	(2)	22%	(0)
Subtotal-1977 Vintage	13	9	5		(0)
<u>Vintage 1978</u>					
Distribution	31	43	(12)	0%	0

Smart Meters	0	0	0	0%	0
General	29	0	29	2%	1
Transmission	13	16	(4)	60%	(2)
Subtotal-1978 Vintage	72	59	13		(2)

Vintage 1979

Distribution	168	0	168	0%	0
Smart Meters	0	0	0	0%	0
General	5	0	5	2%	0
Transmission	88	1,280	(1,192)	36%	(433)
Subtotal-1979 Vintage	261	1,280	(1,020)		(433)

Vintage 1980

Distribution	5	3,460	(3,455)	0%	0
Smart Meters	0	0	0	0%	0
General	50	655	(605)	2%	(11)
Transmission	16	1,565	(1,549)	38%	(586)
Subtotal-1980 Vintage	71	5,680	(5,609)		(597)

Vintage 1981

Distribution	1	400	(399)	44%	(176)
Smart Meters	0	0	0	0%	0
General	0	9	(9)	20%	(2)
Transmission	1	236	(234)	37%	(88)
Subtotal-1981 Vintage	2	644	(642)		(265)

Vintage 1982

Distribution	1	947	(946)	43%	(409)
Smart Meters	0	0	0	0%	0
General	0	20	(20)	20%	(4)
Transmission	0	103	(103)	36%	(37)
Subtotal-1982 Vintage	1	1,070	(1,069)		(450)

Vintage 1983

Distribution	1	547	(546)	43%	(232)
Smart Meters	0	0	0	0%	0
General	0	88	(88)	20%	(17)
Transmission	2	25	(23)	38%	(9)
Subtotal-1983 Vintage	3	660	(657)		(258)

Vintage 1984

Distribution	2	480	(478)	42%	(199)
Smart Meters	0	0	0	0%	0
General	0	57	(57)	19%	(11)
Transmission	0	74	(74)	36%	(27)
Subtotal-1984 Vintage	2	611	(609)		(237)

Vintage 1985

Distribution	1	584	(582)	40%	(236)
Smart Meters	0	0	0	0%	0
General	0	145	(145)	18%	(27)
Transmission	0	101	(101)	36%	(37)
Subtotal-1985 Vintage	1	829	(828)		(299)

Vintage 1986

Distribution	2	724	(722)	39%	(280)
Smart Meters	0	0	0	0%	0
General	0	113	(113)	18%	(20)
Transmission	0	122	(122)	36%	(44)
Subtotal-1986 Vintage	2	960	(957)		(345)

Vintage 1987

Distribution	3	417	(415)	38%	(159)
Smart Meters	0	0	0	0%	0
General	0	83	(83)	17%	(14)
Transmission	0	205	(205)	36%	(74)
Subtotal-1987 Vintage	3	705	(702)		(247)

Vintage 1988

Distribution	3	615	(612)	34%	(206)
Smart Meters	0	0	0	0%	0
General	0	(19)	19	17%	3
Transmission	0	82	(82)	36%	(30)
Subtotal-1988 Vintage	3	678	(674)		(232)
<u>Vintage 1989</u>					
Distribution	3	741	(737)	35%	(259)
Smart Meters	0	0	0	0%	0
General	0	147	(147)	17%	(25)
Transmission	0	34	(34)	36%	(12)
Subtotal-1989 Vintage	3	922	(918)		(296)
<u>Vintage 1990</u>					
Distribution	5	670	(665)	35%	(234)
Smart Meters	0	0	0	0%	0
General	0	156	(156)	16%	(25)
Transmission	2	57	(55)	36%	(20)
Subtotal-1990 Vintage	6	882	(876)		(279)
<u>Vintage 1991</u>					
Distribution	29	675	(646)	36%	(230)
Smart Meters	0	0	0	0%	0
General	89	33	56	11%	6
Transmission	68	90	(21)	36%	(8)
Subtotal-1991 Vintage	186	798	(612)		(232)
<u>Vintage 1992</u>					
Distribution	35	749	(714)	35%	(253)
Smart Meters	0	0	0	0%	0
General	43	330	(287)	19%	(54)
Transmission	22	337	(315)	36%	(113)
Subtotal-1992 Vintage	99	1,416	(1,317)		(420)
<u>Vintage 1993</u>					
Distribution	27	528	(501)	36%	(183)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	(1)	100	(100)	36%	(36)
Subtotal-1993 Vintage	27	628	(601)		(219)
<u>Vintage 1994</u>					
Distribution	20	433	(414)	35%	(146)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(5)	5	25%	1
Subtotal-1994 Vintage	20	428	(409)		(145)
<u>Vintage 1995</u>					
Distribution	38	406	(367)	36%	(132)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	2	41	(40)	36%	(14)
Subtotal-1995 Vintage	40	447	(407)		(146)
<u>Vintage 1996</u>					
Distribution	31	488	(457)	35%	(159)
Smart Meters	0	0	0	0%	0
General	173	157	16	17%	3
Transmission	23	212	(189)	35%	(66)
Subtotal-1996 Vintage	226	856	(630)		(223)
<u>Vintage 1997</u>					
Distribution	11	431	(420)	34%	(143)
Smart Meters	0	0	0	0%	0
General	(9)	0	(9)	18%	(2)

Transmission	1	1	(0)	36%	(0)
Subtotal-1997 Vintage	3	432	(429)		(145)
<u>Vintage 1998</u>					
Distribution	451	323	127	20%	25
Smart Meters	0	0	0	0%	0
General	52	66	(14)	18%	(2)
Transmission	(28)	(38)	10	36%	3
Subtotal-1998 Vintage	474	351	123		26
<u>Vintage 1999</u>					
Distribution	22	282	(260)	34%	(88)
Smart Meters	0	0	0	0%	0
General	(0)	(1)	0	-33%	(0)
Transmission	(5)	74	(79)	35%	(27)
Subtotal-1999 Vintage	17	356	(339)		(116)
<u>Vintage 2000</u>					
Distribution	5	426	(421)	32%	(133)
Smart Meters	0	0	0	0%	0
General	163	207	(44)	10%	(5)
Transmission	(4)	67	(72)	34%	(24)
Subtotal-2000 Vintage	164	700	(537)		(162)
<u>Vintage 2001</u>					
Distribution	16	644	(628)	31%	(197)
Smart Meters	0	0	0	0%	0
General	508	866	(357)	15%	(54)
Transmission	0	(24)	24	33%	8
Subtotal-2001 Vintage	525	1,486	(962)		(243)
<u>Vintage 2002</u>					
Distribution	546	598	(52)	34%	(18)
Smart Meters	0	0	0	0%	0
General	139	178	(39)	11%	(4)
Transmission	47	29	18	19%	3
Subtotal-2002 Vintage	732	805	(73)		(19)
<u>Vintage 2003</u>					
Distribution	1,162	691	471	21%	98
Smart Meters	0	0	0	0%	0
General	185	247	(62)	14%	(9)
Transmission	128	66	62	21%	13
Subtotal-2003 Vintage	1,475	1,004	471		103
<u>Vintage 2004</u>					
Distribution	1,345	940	404	21%	85
Smart Meters	0	0	0	0%	0
General	62	79	(18)	18%	(3)
Transmission	173	20	154	35%	54
Subtotal-2004 Vintage	1,580	1,039	540		135
<u>Vintage 2005</u>					
Distribution	2,555	1,231	1,324	21%	278
Smart Meters	0	0	0	0%	0
General	188	356	(168)	16%	(27)
Transmission	393	238	155	35%	54
Subtotal-2005 Vintage	3,136	1,825	1,311		305
<u>Vintage 2006</u>					
Distribution	11	2,003	(1,992)	35%	(697)
Smart Meters	0	0	0	0%	0
General	1,241	2,017	(776)	15%	(113)
Transmission	4	698	(694)	33%	(226)
Subtotal-2006 Vintage	1,257	4,719	(3,462)		(1,035)
<u>Vintage 2007</u>					
Distribution	1,027	544	483	21%	101
Smart Meters	0	0	0	0%	0

General	388	61	326	18%	58
Transmission	2,548	1,676	872	20%	171
Subtotal-2007 Vintage	3,963	2,281	1,682		330
<u>Vintage 2008</u>					
Distribution	1,456	1,167	289	22%	62
Smart Meters	0	0	0	0%	0
General	179	321	(142)	15%	(21)
Transmission	189	106	83	21%	17
Subtotal-2008 Vintage	1,824	1,593	231		58
<u>Vintage 2009</u>					
Distribution	2,313	1,722	591	21%	122
Smart Meters	0	0	0	0%	0
General	126	161	(34)	18%	(6)
Transmission	1,979	1,701	277	18%	49
Subtotal-2009 Vintage	4,419	3,584	834		165
<u>Vintage 2010</u>					
Distribution	2,884	3,268	(384)	43%	(164)
Smart Meters	0	0	0	0%	0
General	166	235	(68)	13%	(9)
Transmission	2,140	1,821	319	20%	64
Subtotal-2010 Vintage	5,190	5,323	(133)		(109)
<u>Vintage 2011</u>					
Distribution	308	1,432	(1,124)	34%	(384)
Smart Meters	0	0	0	0%	0
General	317	1,660	(1,343)	17%	(229)
Transmission	549	1,272	(723)	35%	(256)
Subtotal-2011 Vintage	1,175	4,364	(3,190)		(870)
<u>Vintage 2012</u>					
Distribution	1,931	2,119	(188)	39%	(74)
Smart Meters	0	0	0	0%	0
General	320	2,271	(1,951)	17%	(336)
Transmission	920	1,566	(646)	37%	(237)
Subtotal-2012 Vintage	3,170	5,956	(2,786)		(647)
<u>Vintage 2013</u>					
Distribution	1,929	1,722	207	25%	52
Smart Meters	0	0	0	0%	0
General	357	3,256	(2,899)	17%	(501)
Transmission	1,592	1,349	242	21%	51
Subtotal-2013 Vintage	3,877	6,327	(2,450)		(398)
<u>Vintage 2014</u>					
Distribution	819	896	(77)	10%	(8)
Smart Meters	0	21	(21)	31%	(7)
General	673	3,312	(2,639)	17%	(449)
Transmission	936	734	202	21%	42
Subtotal-2014 Vintage	2,428	4,964	(2,536)		(422)
<u>Vintage 2015</u>					
Distribution	971	1,063	(91)	-7%	7
Smart Meters	0	10,293	(10,293)	34%	(3,457)
General	221	2,343	(2,123)	17%	(370)
Transmission	849	719	130	21%	27
Subtotal-2015 Vintage	2,041	14,417	(12,377)		(3,793)
<u>Vintage 2016</u>					
Distribution	1,524	1,358	166	14%	24
Smart Meters	0	8,255	(8,255)	33%	(2,685)
General	891	3,743	(2,852)	17%	(496)
Transmission	2,855	2,466	389	21%	82
Subtotal-2016 Vintage	5,270	15,822	(10,552)		(3,075)
<u>Vintage 2017</u>					
Distribution	3,138	3,112	25	-128%	(33)

Smart Meters	839	1,376	(537)	33%	(176)
General	1,329	10,329	(9,000)	17%	(1,537)
Transmission	1,224	1,114	110	20%	22
Subtotal-2017 Vintage	6,530	15,931	(9,401)		(1,723)

Vintage 2018

Distribution	4,890	(4,135)	9,025	6%	544
Smart Meters	2,782	879	1,903	21%	400
General	3,198	25,447	(22,249)	10%	(2,158)
Transmission	1,670	(984)	2,654	21%	557
Subtotal-2018 Vintage	12,539	21,207	(8,668)		(658)

Vintage 2019

Distribution	4,819	2,013	2,807	21%	589
Smart Meters	898	206	693	21%	145
General	24,442	28,509	(4,067)	10%	(427)
Transmission	1,260	488	771	21%	162
Subtotal-2019 Vintage	31,420	31,216	204		470

Vintage 2020

Distribution	5,710	2,156	3,554	21%	746
Smart Meters	1,232	167	1,064	21%	224
General	15,528	12,333	3,195	10%	335
Transmission	4,214	1,239	2,975	21%	625
Subtotal-2020 Vintage	26,684	15,896	10,788		1,930

Vintage 2021

Distribution	9,246	3,260	5,986	21%	1,257
Smart Meters	1,598	130	1,468	21%	308
General	30,817	22,842	7,975	11%	837
Transmission	4,309	1,186	3,123	21%	656
Subtotal-2021 Vintage	45,970	27,419	18,551		3,058

Vintage 2022

Distribution	3,664	1,228	2,436	21%	511
Smart Meters	999	65	934	21%	196
General	17,605	10,838	6,767	11%	711
Transmission	3,868	978	2,890	21%	607
Subtotal-2022 Vintage	26,135	13,110	13,026		2,025

Subtotals - METHOD LIFE

Distribution	53,259	43,614	9,644	-10%	(931)
Smart Meters	8,347	21,392	(13,045)	39%	(5,052)
General	99,485	133,651	(34,166)	15%	(5,014)
Transmission	32,133	24,948	7,185	4%	268
ubtotal - Method Life	193,224	223,605	(30,381)		(10,728)

Deferred Type: POST 69 DDB/SLVintage 1970 and Prior

Distribution	23	2,516	(2,493)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1970 and Prior	23	2,516	(2,493)		0

Vintage 1971

Distribution	0	144	(144)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1971 Vintage	0	144	(144)		0

Vintage 1972

Distribution	0	425	(425)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1972 Vintage	0	425	(425)		0

<u>Vintage 1973</u>					
Distribution	0	392	(392)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1973 Vintage	0	392	(392)		0

<u>Vintage 1974</u>					
Distribution	0	513	(513)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1974 Vintage	0	513	(513)		0

<u>Vintage 1975</u>					
Distribution	0	547	(547)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1975 Vintage	0	547	(547)		0

<u>Vintage 1976</u>					
Distribution	59	399	(341)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1976 Vintage	59	399	(341)		0

<u>Vintage 1977</u>					
Distribution	0	443	(443)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1977 Vintage	0	443	(443)		0

<u>Vintage 1978</u>					
Distribution	0	557	(557)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1978 Vintage	0	557	(557)		0

<u>Vintage 1979</u>					
Distribution	77	468	(391)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1979 Vintage	77	468	(391)		0

<u>Vintage 1980</u>					
Distribution	23	543	(520)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1980 Vintage	23	543	(520)		0

Subtotals - POST 69 DDB/SL					
Distribution	181	6,947	(6,767)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Total - POST 69 DDB/SL	181	6,947	(6,767)		0

Deferred Type: LIFE VINT 1971-1977

<u>Vintage 1971</u>					
Distribution	9	0	9	35%	3
Smart Meters	0	0	0	0%	0

General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1971 Vintage	9	0	9		3
<u>Vintage 1972</u>					
Distribution	15	0	15	35%	5
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1972 Vintage	15	0	15		5
<u>Vintage 1973</u>					
Distribution	17	0	17	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1973 Vintage	17	0	17		0
<u>Vintage 1974</u>					
Distribution	18	0	18	37%	7
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1974 Vintage	18	0	18		7
<u>Vintage 1975</u>					
Distribution	24	0	24	35%	8
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1975 Vintage	24	0	24		8
<u>Vintage 1976</u>					
Distribution	18	20	(1)	38%	(1)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1976 Vintage	18	20	(1)		(1)
<u>Vintage 1977</u>					
Distribution	13	0	13	35%	4
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1977 Vintage	13	0	13		4
Subtotals - LIFE VINT 1971-1977					
Distribution	115	20	95	29%	28
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
LIFE VINT 1971-1977	115	20	95		28
<u>Deferred Type: Life Vint 1978</u>					
<u>Vintage 1978</u>					
Distribution	15	0	15	22%	3
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
bttotal - Life Vint 1978	15	0	15		3
<u>Deferred Type: Life Vint 1979</u>					
<u>Vintage 1979</u>					
Distribution	25	26	(0)	37%	(0)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0

btotal - Life Vint 1979	25	26	(0)		(0)
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Deferred Type: Life Vint 1980

Vintage 1980

Distribution	7	8	(1)	35%	(0)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
btotal - Life Vint 1980	7	8	(1)		(0)

Deferred Type: 263A 481a

Vintage 1997

Distribution	0	104	(104)	35%	(36)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	1	(1)	35%	(0)
Subtotal-1997 Vintage	0	104	(104)		(36)

Vintage 1998

Distribution	0	99	(99)	35%	(35)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1998 Vintage	0	99	(99)		(35)

Vintage 1999

Distribution	0	33	(33)	35%	(11)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	8	(8)	36%	(3)
Subtotal-1999 Vintage	0	41	(41)		(14)

Vintage 2000

Distribution	0	64	(64)	35%	(23)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	9	(9)	36%	(3)
Subtotal-2000 Vintage	0	74	(74)		(26)

Vintage 2001

Distribution	0	82	(82)	35%	(29)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(2)	2	36%	1
Subtotal-2001 Vintage	0	80	(80)		(28)

Vintage 2002

Distribution	0	104	(104)	35%	(36)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	3	(3)	35%	(1)
Subtotal-2002 Vintage	0	107	(107)		(38)

Vintage 2003

Distribution	0	117	(117)	35%	(41)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	14	(14)	36%	(5)
Subtotal-2003 Vintage	0	130	(130)		(46)

Vintage 2004

Distribution	0	118	(118)	35%	(41)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	14	(14)	35%	(5)
Subtotal-2004 Vintage	0	131	(131)		(46)

<u>Vintage 2005</u>					
Distribution	0	250	(250)	35%	(88)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	40	(40)	35%	(14)
Subtotal-2005 Vintage	0	290	(290)		(102)
<u>Vintage 2006</u>					
Distribution	0	284	(284)	35%	(99)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	95	(95)	36%	(34)
Subtotal-2006 Vintage	0	379	(379)		(133)
<u>Vintage 2007</u>					
Distribution	0	91	(91)	35%	(32)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	176	(176)	36%	(62)
Subtotal-2007 Vintage	0	267	(267)		(94)
<u>Vintage 2008</u>					
Distribution	0	251	(251)	35%	(88)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	19	(19)	36%	(7)
Subtotal-2008 Vintage	0	271	(271)		(95)
<u>Vintage 2009</u>					
Distribution	0	255	(255)	35%	(89)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	176	(176)	35%	(62)
Subtotal-2009 Vintage	0	430	(430)		(152)
<u>Vintage 2010</u>					
Distribution	0	352	(352)	35%	(123)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	169	(169)	35%	(60)
Subtotal-2010 Vintage	0	522	(522)		(183)
<u>Vintage 2011</u>					
Distribution	0	330	(330)	35%	(115)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	170	(170)	36%	(60)
Subtotal-2011 Vintage	0	499	(499)		(176)
<u>Vintage 2012</u>					
Distribution	0	251	(251)	35%	(88)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	148	(148)	35%	(52)
Subtotal-2012 Vintage	0	399	(399)		(140)
<u>Vintage 2013</u>					
Distribution	0	224	(224)	35%	(79)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	125	(125)	35%	(44)
Subtotal-2013 Vintage	0	349	(349)		(123)
<u>Vintage 2014</u>					
Distribution	0	267	(267)	35%	(93)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	191	(191)	35%	(68)
Subtotal-2014 Vintage	0	458	(458)		(161)

<u>Vintage 2015</u>					
Distribution	0	159	(159)	35%	(56)
Smart Meters	0	149	(149)	35%	(52)
General	0	0	0	0%	0
Transmission	0	65	(65)	35%	(23)
Subtotal-2015 Vintage	0	373	(373)		(131)

Subtotals -263A 481a					
Distribution	0	3,434	(3,434)	35%	(1,202)
Smart Meters	0	149	(149)	35%	(52)
General	0	0	0	0%	0
Transmission	0	1,422	(1,422)	35%	(504)
Subtotal - 263A 481a	0	5,005	(5,005)		(1,758)

Deferred Type: 263A

<u>Vintage 2016</u>					
Distribution	0	107	(107)	35%	(37)
Smart Meters	0	66	(66)	35%	(23)
General	0	0	0	0%	0
Transmission	0	135	(135)	35%	(48)
Subtotal-2016 Vintage	0	308	(308)		(108)

<u>Vintage 2017</u>					
Distribution	0	333	(333)	35%	(116)
Smart Meters	0	63	(63)	35%	(22)
General	0	66	(66)	18%	(12)
Transmission	0	69	(69)	35%	(24)
Subtotal-2017 Vintage	0	531	(531)		(175)

<u>Vintage 2018</u>					
Distribution	0	347	(347)	21%	(73)
Smart Meters	0	47	(47)	21%	(10)
General	0	77	(77)	10%	(8)
Transmission	0	62	(62)	21%	(13)
Subtotal-2018 Vintage	0	532	(532)		(104)

<u>Vintage 2019</u>					
Distribution	0	391	(391)	21%	(82)
Smart Meters	0	20	(20)	21%	(4)
General	0	207	(207)	11%	(22)
Transmission	0	34	(34)	21%	(7)
Subtotal-2019 Vintage	0	652	(652)		(115)

<u>Vintage 2020</u>					
Distribution	0	324	(324)	21%	(68)
Smart Meters	0	14	(14)	21%	(3)
General	0	47	(47)	10%	(5)
Transmission	0	99	(99)	21%	(21)
Subtotal-2020 Vintage	0	484	(484)		(97)

<u>Vintage 2021</u>					
Distribution	0	357	(357)	21%	(75)
Smart Meters	0	9	(9)	21%	(2)
General	0	66	(66)	10%	(7)
Transmission	0	79	(79)	21%	(17)
Subtotal-2021 Vintage	0	512	(512)		(101)

<u>Vintage 2022</u>					
Distribution	10,893	142	10,751	21%	2,258
Smart Meters	390	5	385	21%	81
General	498	28	470	10%	49
Transmission	5,972	75	5,896	21%	1,238
Subtotal-2022 Vintage	17,753	250	17,503		3,626

Subtotals - 263A					
Distribution	10,893	2,001	8,892	20%	1,806
Smart Meters	390	223	167	10%	17

General	498	491	7	-58%	(4)
Transmission	5,972	554	5,418	20%	1,108
Subtotal - 263A	17,753	3,269	14,484		2,927

Deferred Type: AFUDC Debt

Vintage 1997

Distribution	0	8	(8)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	1	(1)	36%	(0)
Subtotal-1997 Vintage	0	9	(9)		(0)

Vintage 1998

Distribution	0	9	(9)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	(0)	36%	(0)
Subtotal-1998 Vintage	0	9	(9)		(0)

Vintage 1999

Distribution	0	18	(18)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	2	(2)	36%	(1)
Subtotal-1999 Vintage	0	20	(20)		(1)

Vintage 2000

Distribution	0	23	(23)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	8	(8)	36%	(3)
Subtotal-2000 Vintage	0	31	(31)		(3)

Vintage 2001

Distribution	0	21	(21)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	(0)	36%	(0)
Subtotal-2001 Vintage	0	21	(21)		(0)

Vintage 2002

Distribution	0	15	(15)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	1	(1)	36%	(0)
Subtotal-2002 Vintage	0	16	(16)		(0)

Vintage 2003

Distribution	0	13	(13)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	2	(2)	36%	(1)
Subtotal-2003 Vintage	0	16	(16)		(1)

Vintage 2004

Distribution	0	14	(14)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	1	(1)	36%	(0)
Subtotal-2004 Vintage	0	15	(15)		(0)

Vintage 2005

Distribution	0	30	(30)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	4	(4)	36%	(1)
Subtotal-2005 Vintage	0	34	(34)		(1)

<u>Vintage 2006</u>					
Distribution	0	15	(15)	0%	0
Smart Meters	0	0	0	0%	0
General	0	14	(14)	2%	(0)
Transmission	0	6	(6)	36%	(2)
Subtotal-2006 Vintage	0	35	(35)		(3)
<u>Vintage 2007</u>					
Distribution	0	9	(9)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	(0)	2%	(0)
Transmission	0	2	(2)	36%	(1)
Subtotal-2007 Vintage	0	11	(11)		(1)
<u>Vintage 2008</u>					
Distribution	0	16	(16)	0%	0
Smart Meters	0	0	0	0%	0
General	0	(0)	0	2%	0
Transmission	0	2	(2)	35%	(1)
Subtotal-2008 Vintage	0	18	(18)		(1)
<u>Vintage 2009</u>					
Distribution	0	29	(29)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	(0)	2%	(0)
Transmission	0	5	(5)	35%	(2)
Subtotal-2009 Vintage	0	35	(35)		(2)
<u>Vintage 2010</u>					
Distribution	0	23	(23)	0%	0
Smart Meters	0	0	0	0%	0
General	0	1	(1)	2%	(0)
Transmission	0	1	(1)	36%	(0)
Subtotal-2010 Vintage	0	25	(25)		(0)
<u>Vintage 2011</u>					
Distribution	0	16	(16)	0%	0
Smart Meters	0	0	0	0%	0
General	0	1	(1)	2%	(0)
Transmission	0	16	(16)	36%	(6)
Subtotal-2011 Vintage	0	33	(33)		(6)
<u>Vintage 2012</u>					
Distribution	0	31	(31)	0%	0
Smart Meters	0	0	0	0%	0
General	0	7	(7)	2%	(0)
Transmission	0	32	(32)	35%	(11)
Subtotal-2012 Vintage	0	70	(70)		(11)
<u>Vintage 2013</u>					
Distribution	0	18	(18)	0%	0
Smart Meters	0	0	0	0%	0
General	0	(46)	46	2%	1
Transmission	0	(9)	9	35%	3
Subtotal-2013 Vintage	0	(36)	36		4
<u>Vintage 2014</u>					
Distribution	0	25	(25)	0%	0
Smart Meters	0	0	0	0%	0
General	0	68	(68)	2%	(1)
Transmission	0	(7)	7	35%	3
Subtotal-2014 Vintage	0	86	(86)		1
<u>Vintage 2015</u>					
Distribution	0	35	(35)	0%	0
Smart Meters	0	0	0	0%	0
General	0	3	(3)	3%	(0)
Transmission	0	5	(5)	35%	(2)
Subtotal-2015 Vintage	0	43	(43)		(2)

<u>Vintage 2016</u>					
Distribution	0	20	(20)	35%	(7)
Smart Meters	0	0	0	0%	0
General	0	3	(3)	18%	(0)
Transmission	0	7	(7)	35%	(2)
Subtotal-2016 Vintage	0	29	(29)		(10)

<u>Vintage 2017</u>					
Distribution	0	21	(21)	35%	(7)
Smart Meters	0	7	(7)	35%	(2)
General	0	58	(58)	18%	(10)
Transmission	0	5	(5)	35%	(2)
Subtotal-2017 Vintage	0	91	(91)		(22)

<u>Vintage 2018</u>					
Distribution	0	16	(16)	21%	(3)
Smart Meters	0	0	(0)	21%	(0)
General	0	269	(269)	11%	(28)
Transmission	0	12	(12)	21%	(3)
Subtotal-2018 Vintage	0	298	(298)		(34)

<u>Vintage 2019</u>					
Distribution	0	21	(21)	21%	(4)
Smart Meters	0	(0)	0	21%	0
General	0	507	(507)	11%	(53)
Transmission	0	7	(7)	21%	(1)
Subtotal-2019 Vintage	0	535	(535)		(59)

<u>Vintage 2020</u>					
Distribution	0	26	(26)	21%	(6)
Smart Meters	0	2	(2)	21%	(0)
General	0	78	(78)	10%	(8)
Transmission	0	14	(14)	21%	(3)
Subtotal-2020 Vintage	0	120	(120)		(17)

<u>Vintage 2021</u>					
Distribution	0	28	(28)	21%	(6)
Smart Meters	0	1	(1)	21%	(0)
General	0	215	(215)	11%	(23)
Transmission	0	8	(8)	21%	(2)
Subtotal-2021 Vintage	0	251	(251)		(30)

<u>Vintage 2022</u>					
Distribution	797	10	787	21%	165
Smart Meters	28	0	27	21%	6
General	866	102	765	11%	80
Transmission	506	6	499	21%	105
Subtotal-2022 Vintage	2,197	119	2,078		356

Subtotals - AFUDC Debt					
Distribution	797	512	285	46%	132
Smart Meters	28	10	18	16%	3
General	866	1,280	(414)	11%	(44)
Transmission	506	131	374	18%	66
Subtotal - AFUDC Debt	2,197	1,933	264		157

Deferred Type: CAP OPEB Expense

<u>Vintage 2008</u>					
Distribution	0	84	(84)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	9	(9)	36%	(3)
Subtotal-2008 Vintage	0	93	(93)		(3)

<u>Vintage 2009</u>					
Distribution	0	53	(53)	0%	0
Smart Meters	0	0	0	0%	0

General	0	0	0	0%	0
Transmission	0	30	(30)	36%	(10)
Subtotal-2009 Vintage	0	83	(83)		(10)
<u>Vintage 2010</u>					
Distribution	0	59	(59)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	25	(25)	35%	(9)
Subtotal-2010 Vintage	0	84	(84)		(9)
<u>Vintage 2011</u>					
Distribution	0	61	(61)	0%	0
Smart Meters	0	0	0	0%	0
General	0	6	(6)	2%	(0)
Transmission	0	30	(30)	36%	(11)
Subtotal-2011 Vintage	0	97	(97)		(11)
<u>Vintage 2012</u>					
Distribution	0	43	(43)	0%	0
Smart Meters	0	0	0	0%	0

General	0	11	(11)	2%	(0)
Transmission	0	21	(21)	35%	(7)
Subtotal-2012 Vintage	0	74	(74)		(8)
<u>Vintage 2013</u>					
Distribution	0	39	(39)	0%	0
Smart Meters	0	0	0	0%	0
General	0	9	(9)	2%	(0)
Transmission	0	14	(14)	35%	(5)
Subtotal-2013 Vintage	0	62	(62)		(5)
<u>Vintage 2014</u>					
Distribution	0	53	(53)	0%	0
Smart Meters	0	0	0	0%	0
General	0	28	(28)	2%	(1)
Transmission	0	14	(14)	35%	(5)
Subtotal-2014 Vintage	0	96	(96)		(6)
<u>Vintage 2015</u>					
Distribution	0	38	(38)	0%	0
Smart Meters	0	0	0	0%	0
General	0	7	(7)	3%	(0)
Transmission	0	10	(10)	35%	(4)
Subtotal-2015 Vintage	0	55	(55)		(4)
<u>Vintage 2016</u>					
Distribution	0	24	(24)	35%	(8)
Smart Meters	0	0	0	0%	0
General	0	12	(12)	18%	(2)
Transmission	0	15	(15)	35%	(5)
Subtotal-2016 Vintage	0	51	(51)		(16)
<u>Vintage 2017</u>					
Distribution	0	7	(7)	35%	(3)
Smart Meters	0	0	0	0%	0
General	0	1	(1)	18%	(0)
Transmission	0	1	(1)	35%	(1)
Subtotal-2017 Vintage	0	10	(10)		(3)
<u>Vintage 2018</u>					
Distribution	0	6	(6)	21%	(1)
Smart Meters	0	1	(1)	21%	(0)
General	0	1	(1)	10%	(0)
Transmission	0	1	(1)	21%	(0)
Subtotal-2018 Vintage	0	8	(8)		(2)

<u>Vintage 2019</u>					
Distribution	0	1	(1)	21%	(0)
Smart Meters	0	0	(0)	21%	(0)
General	0	0	(0)	11%	(0)
Transmission	0	0	(0)	21%	(0)
Subtotal-2019 Vintage	0	1	(1)		(0)

<u>Vintage 2020</u>					
Distribution	0	5	(5)	21%	(1)
Smart Meters	0	0	(0)	21%	(0)
General	0	1	(1)	11%	(0)
Transmission	0	1	(1)	21%	(0)
Subtotal-2020 Vintage	0	7	(7)		(1)

<u>Vintage 2021</u>					
Distribution	0	9	(9)	21%	(2)
Smart Meters	0	0	(0)	21%	(0)
General	0	2	(2)	11%	(0)
Transmission	0	2	(2)	21%	(0)
Subtotal-2020 Vintage	0	12	(12)		(2)

<u>Vintage 2022</u>					
Distribution	260	3	257	21%	54
Smart Meters	9	0	9	21%	2
General	12	1	11	10%	1
Transmission	143	2	141	21%	30
Subtotal-2020 Vintage	424	6	418		87

Subtotals - CAP OPEB Expense					
Distribution	260	484	(224)	-17%	39
Smart Meters	9	1	8	21%	2
General	12	80	(68)	4%	(3)
Transmission	143	176	(33)	95%	(31)
· CAP OPEB Expense	424	741	(318)		6

Deferred Type: CAP OPEB Payment

<u>Vintage 2008</u>					
Distribution	0	(61)	61	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(6)	6	36%	2
Subtotal-2008 Vintage	0	(68)	68		2

<u>Vintage 2009</u>					
Distribution	0	(39)	39	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(22)	22	36%	8
Subtotal-2009 Vintage	0	(60)	60		8

<u>Vintage 2010</u>					
Distribution	0	(84)	84	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(36)	36	35%	13
Subtotal-2010 Vintage	0	(120)	120		13

<u>Vintage 2011</u>					
Distribution	0	(66)	66	0%	0
Smart Meters	0	0	0	0%	0
General	0	(7)	7	2%	0
Transmission	0	(32)	32	36%	11
Subtotal-2011 Vintage	0	(104)	104		11
<u>Vintage 2012</u>					
Distribution	0	(42)	42	0%	0
Smart Meters	0	0	0	0%	0
General	0	(11)	11	2%	0
Transmission	0	(20)	20	35%	7
Subtotal-2012 Vintage	0	(73)	73		7
<u>Vintage 2013</u>					
Distribution	0	(43)	43	0%	0
Smart Meters	0	0	0	0%	0
General	0	(10)	10	2%	0
Transmission	0	(16)	16	35%	6
Subtotal-2013 Vintage	0	(69)	69		6
<u>Vintage 2014</u>					
Distribution	0	(30)	30	0%	0
Smart Meters	0	0	0	0%	0
General	0	(16)	16	2%	0
Transmission	0	(8)	8	35%	3
Subtotal-2014 Vintage	0	(54)	54		3
<u>Vintage 2015</u>					
Distribution	0	(48)	48	0%	0
Smart Meters	0	0	0	0%	0
General	0	(9)	9	3%	0
Transmission	0	(13)	13	35%	4
Subtotal-2015 Vintage	0	(70)	70		5
<u>Vintage 2016</u>					
Distribution	0	(25)	25	35%	9
Smart Meters	0	0	0	0%	0
General	0	(12)	12	18%	2
Transmission	0	(16)	16	35%	6
Subtotal-2016 Vintage	0	(54)	54		17
<u>Vintage 2017</u>					
Distribution	0	(60)	60	35%	21
Smart Meters	0	0	0	0%	0
General	0	(12)	12	18%	2
Transmission	0	(12)	12	35%	4
Subtotal-2017 Vintage	0	(84)	84		27
<u>Vintage 2018</u>					
Distribution	0	(42)	42	21%	9
Smart Meters	0	(6)	6	21%	1
General	0	(9)	9	10%	1
Transmission	0	(8)	8	21%	2
Subtotal-2018 Vintage	0	(65)	65		13
<u>Vintage 2019</u>					
Distribution	0	(44)	44	21%	9
Smart Meters	0	(2)	2	21%	0
General	0	(23)	23	10%	2
Transmission	0	(4)	4	21%	1
Subtotal-2019 Vintage	0	(74)	74		13
<u>Vintage 2020</u>					
Distribution	0	(29)	29	21%	6
Smart Meters	0	(1)	1	21%	0
General	0	(4)	4	11%	0
Transmission	0	(9)	9	21%	2

Subtotal-2020 Vintage	0	(43)	43		9
<u>Vintage 2021</u>					
Distribution	0	(38)	38	21%	8
Smart Meters	0	(1)	1	21%	0
General	0	(7)	7	10%	1
Transmission	0	(9)	9	21%	2
Subtotal-2021 Vintage	0	(55)	55		11
<u>Vintage 2022</u>					
Distribution	(1,167)	(15)	(1,152)	21%	(242)
Smart Meters	(42)	(1)	(41)	21%	(9)
General	(53)	(3)	(50)	10%	(5)
Transmission	(640)	(8)	(632)	21%	(133)
Subtotal-2022 Vintage	(1,902)	(27)	(1,876)		(389)
Subtotals - CAP OPEB Payment					
Distribution	(1,167)	(666)	(501)	36%	(180)
Smart Meters	(42)	(11)	(31)	21%	(7)
General	(53)	(124)	71	7%	5
Transmission	(640)	(218)	(422)	15%	(62)
CAP OPEB Payment	(1,902)	(1,020)	(883)		(244)
<u>Deferred Type: CAP Pension Expense</u>					
<u>Vintage 2008</u>					
Distribution	0	(20)	20	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(2)	2	36%	1
Subtotal-2008 Vintage	0	(22)	22		1
<u>Vintage 2009</u>					
Distribution	0	12	(12)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	6	(6)	36%	(2)
Subtotal-2009 Vintage	0	18	(18)		(2)
<u>Vintage 2010</u>					
Distribution	0	188	(188)	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	80	(80)	35%	(28)
Subtotal-2010 Vintage	0	268	(268)		(28)
<u>Vintage 2011</u>					
Distribution	0	359	(359)	0%	0
Smart Meters	0	0	0	0%	0
General	0	38	(38)	2%	(1)
Transmission	0	174	(174)	36%	(62)
Subtotal-2011 Vintage	0	571	(571)		(63)
<u>Vintage 2012</u>					
Distribution	0	395	(395)	0%	0
Smart Meters	0	0	0	0%	0
General	0	102	(102)	2%	(2)
Transmission	0	191	(191)	35%	(68)
Subtotal-2012 Vintage	0	688	(688)		(70)
<u>Vintage 2013</u>					
Distribution	0	396	(396)	0%	0
Smart Meters	0	0	0	0%	0
General	0	95	(95)	2%	(2)
Transmission	0	148	(148)	35%	(53)
Subtotal-2013 Vintage	0	639	(639)		(55)
<u>Vintage 2014</u>					
Distribution	0	262	(262)	0%	0

Smart Meters	0	0	0	0%	0
General	0	140	(140)	2%	(3)
Transmission	0	71	(71)	35%	(25)
Subtotal-2014 Vintage	0	474	(474)		(28)

Vintage 2015

Distribution	0	288	(288)	0%	0
Smart Meters	0	0	0	0%	0
General	0	54	(54)	3%	(1)
Transmission	0	76	(76)	35%	(27)
Subtotal-2015 Vintage	0	418	(418)		(28)

Vintage 2016

Distribution	0	150	(150)	35%	(52)
Smart Meters	0	0	0	0%	0
General	0	73	(73)	18%	(13)
Transmission	0	95	(95)	35%	(33)
Subtotal-2016 Vintage	0	318	(318)		(99)

Vintage 2017

Distribution	0	273	(273)	35%	(96)
Smart Meters	0	0	0	0%	0
General	0	54	(54)	18%	(10)
Transmission	0	57	(57)	35%	(20)
Subtotal-2017 Vintage	0	384	(384)		(125)

Vintage 2018

Distribution	0	223	(223)	21%	(47)
Smart Meters	0	30	(30)	21%	(6)
General	0	49	(49)	10%	(5)
Transmission	0	40	(40)	21%	(8)
Subtotal-2018 Vintage	0	342	(342)		(67)

Vintage 2019

Distribution	0	160	(160)	21%	(34)
Smart Meters	0	8	(8)	21%	(2)
General	0	85	(85)	11%	(9)
Transmission	0	14	(14)	21%	(3)
Subtotal-2019 Vintage	0	267	(267)		(47)

Vintage 2020

Distribution	0	179	(179)	21%	(38)
Smart Meters	0	7	(7)	21%	(2)
General	0	26	(26)	10%	(3)
Transmission	0	55	(55)	21%	(11)
Subtotal-2020 Vintage	0	268	(268)		(53)

Vintage 2021

Distribution	0	172	(172)	21%	(36)
Smart Meters	0	5	(5)	21%	(1)
General	0	32	(32)	11%	(3)
Transmission	0	38	(38)	21%	(8)
Subtotal-2021 Vintage	0	246	(246)		(48)

Vintage 2022

Distribution	5,241	68	5,173	21%	1,086
Smart Meters	188	2	185	21%	39
General	239	13	226	11%	24
Transmission	2,873	36	2,837	21%	596
Subtotal-2022 Vintage	8,541	120	8,421		1,745

Subtotals - CAP Pension Expense

Distribution	5,241	3,105	2,136	37%	784
Smart Meters	188	53	135	21%	28
General	239	762	(523)	5%	(28)
Transmission	2,873	1,079	1,795	14%	247
AP Pension Expense	8,541	4,999	3,542		1,031

Deferred Type: CAP Pension Payment

<u>Vintage 2008</u>					
Distribution	0	(247)	247	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(26)	26	36%	9
Subtotal-2008 Vintage	0	(272)	272		9
<u>Vintage 2009</u>					
Distribution	0	(286)	286	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(159)	159	36%	57
Subtotal-2009 Vintage	0	(445)	445		57
<u>Vintage 2010</u>					
Distribution	0	(894)	894	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(382)	382	35%	135
Subtotal-2010 Vintage	0	(1,275)	1,275		135
<u>Vintage 2011</u>					
Distribution	0	(273)	273	0%	0
Smart Meters	0	0	0	0%	0
General	0	(29)	29	2%	1
Transmission	0	(132)	132	36%	47
Subtotal-2011 Vintage	0	(434)	434		48
<u>Vintage 2012</u>					
Distribution	0	(635)	635	0%	0
Smart Meters	0	0	0	0%	0
General	0	(165)	165	2%	3
Transmission	0	(306)	306	35%	109
Subtotal-2012 Vintage	0	(1,106)	1,106		112
<u>Vintage 2013</u>					
Distribution	0	(340)	340	0%	0
Smart Meters	0	0	0	0%	0
General	0	(82)	82	2%	2
Transmission	0	(127)	127	35%	45
Subtotal-2013 Vintage	0	(549)	549		47
<u>Vintage 2014</u>					
Distribution	0	(23)	23	0%	0
Smart Meters	0	0	0	0%	0
General	0	(13)	13	2%	0
Transmission	0	(6)	6	35%	2
Subtotal-2014 Vintage	0	(42)	42		3
<u>Vintage 2015</u>					
Distribution	0	0	0	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-2015 Vintage	0	0	0		0
<u>Vintage 2016</u>					
Distribution	0	(355)	355	35%	124
Smart Meters	0	0	0	0%	0
General	0	(174)	174	18%	31
Transmission	0	(224)	224	35%	79
Subtotal-2016 Vintage	0	(753)	753		234
<u>Vintage 2017</u>					
Distribution	0	(1,604)	1,604	35%	561
Smart Meters	0	0	0	0%	0
General	0	(318)	318	18%	56
Transmission	0	(334)	334	35%	118

Subtotal-2017 Vintage

0	(2,256)	2,256	736
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<u>Vintage 2018</u>					
Distribution	0	(159)	159	21%	33
Smart Meters	0	(21)	21	21%	5
General	0	(35)	35	10%	4
Transmission	0	(28)	28	21%	6
Subtotal-2018 Vintage	0	(244)	244		48
<u>Vintage 2019</u>					
Distribution	0	(103)	103	21%	22
Smart Meters	0	(5)	5	21%	1
General	0	(55)	55	11%	6
Transmission	0	(9)	9	21%	2
Subtotal-2019 Vintage	0	(173)	173		30
<u>Vintage 2020</u>					
Distribution	0	(98)	98	21%	20
Smart Meters	0	(4)	4	21%	1
General	0	(14)	14	10%	1
Transmission	0	(30)	30	21%	6
Subtotal-2020 Vintage	0	(146)	146		29
<u>Vintage 2021</u>					
Distribution	0	(101)	101	21%	21
Smart Meters	0	(3)	3	21%	1
General	0	(19)	19	10%	2
Transmission	0	(22)	22	21%	5
Subtotal-2021 Vintage	0	(145)	145		29
<u>Vintage 2022</u>					
Distribution	(3,087)	(40)	(3,046)	21%	(640)
Smart Meters	(111)	(1)	(109)	21%	(23)
General	(141)	(8)	(133)	10%	(14)
Transmission	(1,692)	(21)	(1,671)	21%	(351)
Subtotal-2022 Vintage	(5,030)	(71)	(4,960)		(1,028)
Subtotals - CAP Pension Payment					
Distribution	(3,087)	(5,159)	2,072	7%	143
Smart Meters	(111)	(35)	(76)	21%	(16)
General	(141)	(910)	769	12%	92
Transmission	(1,692)	(1,807)	115	234%	270
AP Pension Payment	(5,030)	(7,911)	2,881		488

Deferred Type: Capitalized Interest

Vintage 1997

Distribution	0	(6)	6	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(1)	1	36%	0
Subtotal-1997 Vintage	0	(8)	8		0

Vintage 1998

Distribution	0	(7)	7	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1998 Vintage	0	(7)	7		0

Vintage 1999

Distribution	0	(17)	17	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(2)	2	36%	1
Subtotal-1999 Vintage	0	(19)	19		1

Vintage 2000

Distribution	0	(20)	20	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(7)	7	36%	2
Subtotal-2000 Vintage	0	(27)	27		2

Vintage 2001

Distribution	0	(22)	22	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(0)	0	36%	0
Subtotal-2001 Vintage	0	(22)	22		0

Vintage 2002

Distribution	0	(23)	23	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(1)	1	36%	1
Subtotal-2002 Vintage	0	(24)	24		1

Vintage 2003

Distribution	0	(23)	23	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(4)	4	36%	1
Subtotal-2003 Vintage	0	(26)	26		1

<u>Vintage 2004</u>					
Distribution	0	(25)	25	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(1)	1	36%	0
Subtotal-2004 Vintage	0	(26)	26		0
<u>Vintage 2005</u>					
Distribution	0	(50)	50	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	(7)	7	36%	2
Subtotal-2005 Vintage	0	(57)	57		2
<u>Vintage 2006</u>					
Distribution	0	(32)	32	0%	0
Smart Meters	0	0	0	0%	0
General	0	(28)	28	2%	1
Transmission	0	(15)	15	36%	5
Subtotal-2006 Vintage	0	(75)	75		6
<u>Vintage 2007</u>					
Distribution	0	(19)	19	0%	0
Smart Meters	0	0	0	0%	0
General	0	(0)	0	2%	0
Transmission	0	(11)	11	36%	4
Subtotal-2007 Vintage	0	(30)	30		4
<u>Vintage 2008</u>					
Distribution	0	(38)	38	0%	0
Smart Meters	0	0	0	0%	0
General	0	1	(1)	2%	(0)
Transmission	0	(9)	9	35%	3
Subtotal-2008 Vintage	0	(47)	47		3
<u>Vintage 2009</u>					
Distribution	0	(85)	85	0%	0
Smart Meters	0	0	0	0%	0
General	0	(1)	1	2%	0
Transmission	0	(15)	15	35%	5
Subtotal-2009 Vintage	0	(100)	100		5
<u>Vintage 2010</u>					
Distribution	0	(76)	76	0%	0
Smart Meters	0	0	0	0%	0
General	0	(3)	3	2%	0
Transmission	0	(3)	3	36%	1
Subtotal-2010 Vintage	0	(83)	83		1
<u>Vintage 2011</u>					
Distribution	0	(49)	49	0%	0
Smart Meters	0	0	0	0%	0
General	0	(6)	6	2%	0
Transmission	0	(46)	46	36%	16
Subtotal-2011 Vintage	0	(101)	101		16
<u>Vintage 2012</u>					
Distribution	0	(83)	83	0%	0
Smart Meters	0	0	0	0%	0
General	0	(20)	20	2%	0
Transmission	0	(86)	86	35%	31
Subtotal-2012 Vintage	0	(188)	188		31
<u>Vintage 2013</u>					
Distribution	0	(69)	69	0%	0
Smart Meters	0	0	0	0%	0
General	0	(23)	23	2%	0
Transmission	0	(23)	23	35%	8
Subtotal-2013 Vintage	0	(115)	115		9

<u>Vintage 2014</u>					
Distribution	0	(42)	42	0%	0
Smart Meters	0	0	0	0%	0
General	0	(31)	31	2%	1
Transmission	0	(32)	32	35%	11
Subtotal-2014 Vintage	0	(105)	105		12
<u>Vintage 2015</u>					
Distribution	0	(77)	77	0%	0
Smart Meters	0	0	0	0%	0
General	0	(4)	4	3%	0
Transmission	0	(11)	11	35%	4
Subtotal-2015 Vintage	0	(92)	92		4
<u>Vintage 2016</u>					
Distribution	0	(43)	43	35%	15
Smart Meters	0	0	0	0%	0
General	0	(4)	4	18%	1
Transmission	0	(16)	16	35%	6
Subtotal-2016 Vintage	0	(62)	62		21
<u>Vintage 2017</u>					
Distribution	0	(51)	51	35%	18
Smart Meters	0	(17)	17	35%	6
General	0	(143)	143	18%	25
Transmission	0	(12)	12	35%	4
Subtotal-2017 Vintage	0	(223)	223		53
<u>Vintage 2018</u>					
Distribution	0	(30)	30	21%	6
Smart Meters	0	(1)	1	21%	0
General	0	(511)	511	10%	54
Transmission	0	(23)	23	21%	5
Subtotal-2018 Vintage	0	(565)	565		65
<u>Vintage 2019</u>					
Distribution	0	(34)	34	21%	7
Smart Meters	0	1	(1)	21%	(0)
General	0	(788)	788	11%	83
Transmission	0	(11)	11	21%	2
Subtotal-2019 Vintage	0	(833)	833		92
<u>Vintage 2020</u>					
Distribution	0	(44)	44	21%	9
Smart Meters	0	(3)	3	21%	1
General	0	(143)	143	11%	15
Transmission	0	(22)	22	21%	5
Subtotal-2020 Vintage	0	(213)	213		30
<u>Vintage 2021</u>					
Distribution	0	(57)	57	21%	12
Smart Meters	0	(1)	1	21%	0
General	0	(402)	402	11%	42
Transmission	0	(16)	16	21%	3
Subtotal-2021 Vintage	0	(477)	477		58
<u>Vintage 2022</u>					
Distribution	(1,639)	(21)	(1,618)	21%	(340)
Smart Meters	(57)	(1)	(56)	21%	(12)
General	(1,629)	(191)	(1,439)	10%	(151)
Transmission	(1,057)	(13)	(1,044)	21%	(219)
Subtotal-2022 Vintage	(4,383)	(226)	(4,157)		(722)
Subtotals - Capitalized Interest					
Distribution	(1,639)	(1,042)	(597)	46%	(272)
Smart Meters	(57)	(22)	(35)	14%	(5)
General	(1,629)	(2,299)	670	11%	71
Transmission	(1,057)	(388)	(669)	14%	(97)

- Capitalized Interest	(4,383)	(3,752)	(631)	(303)
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Deferred Type: Repair Disallowed Loss 481aVintage 2013

Distribution	0	(282)	282	35%	99
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0

Transmission	0	(22)	22	35%	8
Disallowed Loss 481a	0	(304)	304		107

Deferred Type: South Georgia

Vintage 2011

Distribution	0	0	0	0%	0
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	12
Transmission	0	0	0	0%	1,098
total - South Georgia	0	0	0		1,110

Deferred Type: Tax UoP 481a

Vintage 1991

Distribution	0	223	(223)	35%	(78)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	51	(51)	36%	(18)
Subtotal-1991 Vintage	0	274	(274)		(96)

Vintage 1992

Distribution	0	244	(244)	35%	(86)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	27	(27)	36%	(10)
Subtotal-1992 Vintage	0	271	(271)		(95)

Vintage 1993

Distribution	0	154	(154)	35%	(54)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	19	(19)	36%	(7)
Subtotal-1993 Vintage	0	174	(174)		(61)

Vintage 1994

Distribution	0	271	(271)	35%	(95)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1994 Vintage	0	271	(271)		(95)

Vintage 1995

Distribution	0	165	(165)	35%	(58)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	11	(11)	36%	(4)
Subtotal-1995 Vintage	0	176	(176)		(62)

Vintage 1996

Distribution	0	178	(178)	35%	(62)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	12	(12)	36%	(4)
Subtotal-1996 Vintage	0	189	(189)		(66)

Vintage 1997

Distribution	0	202	(202)	35%	(71)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1997 Vintage	0	202	(202)		(71)

Vintage 1998

Distribution	0	123	(123)	35%	(43)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-1998 Vintage	0	123	(123)		(43)

<u>Vintage 1999</u>					
Distribution	0	458	(458)	35%	(160)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	28	(28)	36%	(10)
Subtotal-1999 Vintage	0	486	(486)		(170)
<u>Vintage 2000</u>					
Distribution	0	452	(452)	35%	(158)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	32	(32)	36%	(12)
Subtotal-2000 Vintage	0	484	(484)		(170)
<u>Vintage 2001</u>					
Distribution	0	280	(280)	35%	(98)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	0	0	0%	0
Subtotal-2001 Vintage	0	280	(280)		(98)
<u>Vintage 2002</u>					
Distribution	0	268	(268)	35%	(94)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	9	(9)	35%	(3)
Subtotal-2002 Vintage	0	277	(277)		(97)
<u>Vintage 2003</u>					
Distribution	0	335	(335)	35%	(117)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	49	(49)	36%	(17)
Subtotal-2003 Vintage	0	384	(384)		(135)
<u>Vintage 2004</u>					
Distribution	0	371	(371)	35%	(130)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	22	(22)	35%	(8)
Subtotal-2004 Vintage	0	393	(393)		(138)
<u>Vintage 2005</u>					
Distribution	0	887	(887)	35%	(310)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	78	(78)	35%	(28)
Subtotal-2005 Vintage	0	965	(965)		(338)
<u>Vintage 2006</u>					
Distribution	0	634	(634)	35%	(222)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	101	(101)	36%	(36)
Subtotal-2006 Vintage	0	735	(735)		(258)
<u>Vintage 2007</u>					
Distribution	0	428	(428)	35%	(150)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	22	(22)	36%	(8)
Subtotal-2007 Vintage	0	450	(450)		(158)
<u>Vintage 2008</u>					
Distribution	0	409	(409)	35%	(143)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	100	(100)	36%	(36)

Subtotal-2008 Vintage	0	510	(510)		(179)
<u>Vintage 2009</u>					
Distribution	0	605	(605)	35%	(212)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	12	(12)	36%	(4)
Subtotal-2009 Vintage	0	617	(617)		(216)
<u>Vintage 2010</u>					
Distribution	0	821	(821)	35%	(287)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	60	(60)	35%	(21)
Subtotal-2010 Vintage	0	881	(881)		(309)
Subtotals - Tax UoP 481a					
Distribution	0	7,507	(7,507)	35%	(2,627)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	633	(633)	36%	(225)
bttotal - Tax UoP 481a	0	8,140	(8,140)		(2,852)
<u>Deferred Type: Tax UoP Repair</u>					
<u>Vintage 2011</u>					
Distribution	0	1,034	(1,034)	35%	(362)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	36	(36)	36%	(13)
Subtotal-2011 Vintage	0	1,070	(1,070)		(375)
<u>Vintage 2012</u>					
Distribution	0	880	(880)	35%	(308)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	186	(186)	35%	(66)
Subtotal-2012 Vintage	0	1,066	(1,066)		(374)
<u>Vintage 2013</u>					
Distribution	0	1,572	(1,572)	35%	(550)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	87	(87)	35%	(31)
Subtotal-2013 Vintage	0	1,659	(1,659)		(581)
<u>Vintage 2014</u>					
Distribution	0	2,181	(2,181)	35%	(763)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	56	(56)	35%	(20)
Subtotal-2014 Vintage	0	2,237	(2,237)		(783)
<u>Vintage 2015</u>					
Distribution	0	1,239	(1,239)	35%	(434)
Smart Meters	0	0	0	0%	0
General	0	101	(101)	18%	(18)
Transmission	0	2	(2)	35%	(1)
Subtotal-2015 Vintage	0	1,342	(1,342)		(452)
<u>Vintage 2016</u>					
Distribution	0	1,461	(1,461)	35%	(511)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	129	(129)	35%	(46)
Subtotal-2016 Vintage	0	1,591	(1,591)		(557)
<u>Vintage 2017</u>					
Distribution	0	1,546	(1,546)	35%	(541)

Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	7	(7)	35%	(3)
Subtotal-2017 Vintage	0	1,553	(1,553)		(544)

Vintage 2018

Distribution	0	2,192	(2,192)	21%	(460)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	12	(12)	21%	(3)
Subtotal-2018 Vintage	0	2,204	(2,204)		(463)

Vintage 2019

Distribution	0	2,031	(2,031)	21%	(427)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	7	(7)	21%	(1)
Subtotal-2019 Vintage	0	2,038	(2,038)		(428)

Vintage 2020

Distribution	0	1,930	(1,930)	21%	(405)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	28	(28)	21%	(6)
Subtotal-2020 Vintage	0	1,958	(1,958)		(411)

Vintage 2021

Distribution	0	1,643	(1,643)	21%	(345)
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	0	27	(27)	21%	(6)
Subtotal-2021 Vintage	0	1,670	(1,670)		(351)

Vintage 2022

Distribution	48,295	630	47,665	21%	10,010
Smart Meters	0	0	0	0%	0
General	0	0	0	0%	0
Transmission	1,840	23	1,817	21%	382
Subtotal-2022 Vintage	50,135	653	49,482		10,391

Subtotals - Tax UoP Repair

Distribution	48,295	18,339	29,956	16%	4,903
Smart Meters	0	0	0	0%	0
General	0	101	(101)	18%	(18)
Transmission	1,840	601	1,239	15%	187
total - Tax UoP Repair	50,135	19,040	31,095		5,073

TOTALS

Distribution	113,194	78,847	34,347		2,724
Smart Meters	8,753	21,760	(13,007)		(5,081)
General	99,276	133,031	(33,755)		(4,932)
Transmission	40,078	27,107	12,970		2,002
TOTALS	261,301	260,745	555		(5,288)

TOTALS (with allocated General)

Distribution	203,339	209,673	(6,334)		(6,401)
Transmission	57,962	51,072	6,890		1,113
TOTALS	261,301	260,745	555		(5,288)

- Q.25. Submit a schedule showing a breakdown of accumulated and unamortized investment tax credits, by vintage year and percentage rate, together with calculations supporting the amortized amount claimed as a reduction to pro forma income taxes. Provide details of methods used to write-off the unamortized balances.
- A.25. Duquesne Light Company has no accumulated and unamortized investment tax credits in the test year. As such, there will be no investment tax credit amortization reflected on Schedule D-18 in DLC Exhibits 2 (Fully Projected Future Test Year), Exhibit 3 (Future Test Year) and Exhibit 4 (Historic Test Year).

- D.26. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not otherwise specifically explained and supported in the statement of operating income.

- A.26. An explanation of Duquesne Light Company's claim for any additional operating income items is set forth in Section D of DLC Exhibit 2 (Fully Projected Future Test Year).

- Q.27. If the utility's operations include non-jurisdictional activities, provide a schedule which demonstrates the manner in which rate base and operating income date have been adjusted to develop the jurisdictional test year claim.
- A.27. Total system measures of value and components of operating income have been allocated between the Total Company and Pennsylvania PUC jurisdictions and the proposed revenue increase has been determined on a Pennsylvania PUC jurisdictional basis only. Please refer to Exhibit 5, Statement No. 15 – direct testimony of Howard Gorman and DLC Exhibit 6.

- Q.1. Supply a copy of any budget utilized as a basis for any test year claim, and explain the utility's budgeting process.
- A.1. Attachment DFR-II-E-1 is a summary of the operating budget utilized as the basis for the Duquesne Light Company's future test year claim. An explanation of the Company's budgeting process is contained in the Direct Testimony of Jaime A. Bachota.

DUQUESNE LIGHT COMPANY
STATEMENT OF INCOME
Operating Budget

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total 12 Mos. 12/31/2021
UTILITY OPERATING INCOME					
Operating Revenues (400)	\$ 230,447,275	\$ 228,498,991	\$ 278,947,920	\$ 237,776,693	\$ 975,670,880
Operating Expenses					
Operation Expenses (401)	101,840,087	94,270,359	115,497,569	92,698,515	404,306,530
Maintenance Expenses (402)	12,093,528	11,194,621	13,715,356	11,007,965	48,011,470
Depreciation Expense (403)	50,348,046	50,905,500	51,780,423	52,821,031	205,855,000
Amort. & Depl. Of Utility Plant (404-405)	-	-	-	-	-
Regulatory Debits (Credits), net (407.3,407.4)	-	-	-	-	-
Taxes Other Than Income Taxes (408)	15,131,591	14,406,191	17,568,881	14,744,337	61,851,000
Income Taxes - Federal (409.1)	7,249,837	7,467,507	11,554,742	8,251,322	34,523,408
Income Taxes - Other (409.1)	2,632,693	2,711,737	4,195,968	2,996,370	12,536,768
Provision for Deferred Income Taxes, net (410.1,411.1)	(498,215)	(513,173)	(794,052)	(567,038)	(2,372,478)
Investment Tax Credit, net (411.7)	-	-	-	-	-
Total Utility Operating Expenses	<u>188,797,567</u>	<u>180,442,741</u>	<u>213,518,888</u>	<u>181,952,502</u>	<u>764,711,698</u>
Net Utility Operating Income	<u>41,649,708</u>	<u>48,056,250</u>	<u>65,429,033</u>	<u>55,824,191</u>	<u>210,959,182</u>
OTHER INCOME AND DEDUCTIONS					
Other Income					
Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-	-
Interest and Dividend Income (419)	-	-	-	-	-
Allowance for Other Funds Used During Construction (419.1)	867,548	1,261,799	1,661,856	1,832,969	5,624,172
Miscellaneous Nonoperating Income (421)	-	-	-	-	-
Gain on Disposition of Property (421.1)	-	-	-	-	-
Total Other Income	<u>867,548</u>	<u>1,261,799</u>	<u>1,661,856</u>	<u>1,832,969</u>	<u>5,624,172</u>
Other Income Deductions					
Loss on Disposition of Property (421.2)	-	-	-	-	-
Donations (426.1)	847,074	1,133,274	757,274	1,094,739	3,832,360
Penalties (426.3)	-	-	-	-	-
Exp. for Certain Civic, Political, & Related Activities (426.4)	-	-	-	-	-
Other Deductions (426.5)	-	-	-	-	-
Total Other Income Deductions	<u>847,074</u>	<u>1,133,274</u>	<u>757,274</u>	<u>1,094,739</u>	<u>3,832,360</u>
Taxes Applicable to Other Income and Deductions					
Income Taxes - Federal (409.2)	(21,274)	(21,912)	(33,906)	(24,212)	(101,304)
Income Taxes - Other (409.2)	(8,470)	(8,724)	(13,500)	(9,640)	(40,334)
Provision for Def. Inc. Taxes (410.2)	237,113	244,232	377,909	269,868	1,129,122
(Less) Provision for Def. Inc. Taxes (411.2)	(98,663)	(101,625)	(157,249)	(112,292)	(469,830)
Total Taxes on Other Inc. and Ded.	<u>108,706</u>	<u>111,970</u>	<u>173,255</u>	<u>123,723</u>	<u>517,655</u>
Net Other Income and Deductions	<u>(88,232)</u>	<u>16,555</u>	<u>731,327</u>	<u>614,508</u>	<u>1,274,158</u>
Interest Charges					
Interest on Long-Term Debt (427)	14,496,750	14,496,750	14,496,750	14,496,750	57,987,000
Amortization of Debt Disc. and Expense (428)	-	-	-	-	-
Amortization of Loss on Reacquired Debt (428.1)	764,866	435,726	555,723	642,440	2,398,755
Amortization of Premium on Debt - Credit (429)	-	-	-	-	-
Amortization of Gain on Reacquired Debt - Credit (429.1)	-	-	-	-	-
Interest on Debt to Assoc. Companies (430)	10,521	37,388	93,343	281,362	422,614
Other Interest Expense (431)	204,041	265,020	230,118	193,541	892,719
Allowance for Borrowed Funds Used During Construction-Cr. (432)	(422,333)	(422,333)	(422,333)	(422,333)	(1,689,332)
Net Interest Charges	<u>15,053,845</u>	<u>14,812,551</u>	<u>14,953,600</u>	<u>15,191,760</u>	<u>60,011,756</u>
Net Income	<u>\$ 26,507,631</u>	<u>\$ 33,260,254</u>	<u>\$ 51,206,759</u>	<u>\$ 41,246,939</u>	<u>\$ 152,221,584</u>

DUQUESNE LIGHT COMPANY
STATEMENT OF INCOME
Operating Budget

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total 12 Mos. 12/31/2022
UTILITY OPERATING INCOME					
Operating Revenues (400)	\$ 236,013,810	\$ 234,018,465	\$ 285,686,006	\$ 243,520,273	\$ 999,238,555
Operating Expenses					
Operation Expenses (401)	107,554,438	99,559,965	121,978,256	97,899,924	426,992,584
Maintenance Expenses (402)	11,683,944	10,815,482	13,250,844	10,635,147	46,385,416
Depreciation Expense (403)	52,681,096	53,264,381	54,179,847	55,268,676	215,394,000
Amort. & Depl. Of Utility Plant (404-405)	-	-	-	-	-
Regulatory Debits (Credits), net (407.3,407.4)	-	-	-	-	-
Taxes Other Than Income Taxes (408)	16,109,538	15,190,885	18,103,153	15,185,425	64,589,000
Income Taxes - Federal (409.1)	7,227,561	7,444,561	11,519,237	8,225,968	34,417,327
Income Taxes - Other (409.1)	2,624,603	2,703,404	4,183,075	2,987,163	12,498,246
Provision for Deferred Income Taxes, net (410.1,411.1)	(496,684)	(511,597)	(791,612)	(565,296)	(2,365,188)
Investment Tax Credit, net (411.7)	-	-	-	-	-
Total Utility Operating Expenses	<u>197,384,496</u>	<u>188,467,082</u>	<u>222,422,800</u>	<u>189,637,006</u>	<u>797,911,384</u>
Net Utility Operating Income	<u>38,629,314</u>	<u>45,551,384</u>	<u>63,263,206</u>	<u>53,883,267</u>	<u>201,327,171</u>
OTHER INCOME AND DEDUCTIONS					
Other Income					
Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-	-
Interest and Dividend Income (419)	-	-	-	-	-
Allowance for Other Funds Used During Construction (419.1)	1,064,962	1,548,926	2,040,019	2,250,070	6,903,977
Miscellaneous Nonoperating Income (421)	-	-	-	-	-
Gain on Disposition of Property (421.1)	-	-	-	-	-
Total Other Income	<u>1,064,962</u>	<u>1,548,926</u>	<u>2,040,019</u>	<u>2,250,070</u>	<u>6,903,977</u>
Other Income Deductions					
Loss on Disposition of Property (421.2)	-	-	-	-	-
Donations (426.1)	833,218	1,165,668	761,418	1,158,482	3,918,786
Penalties (426.3)	-	-	-	-	-
Exp. for Certain Civic, Political, & Related Activities (426.4)	-	-	-	-	-
Other Deductions (426.5)	-	-	-	-	-
Total Other Income Deductions	<u>833,218</u>	<u>1,165,668</u>	<u>761,418</u>	<u>1,158,482</u>	<u>3,918,786</u>
Taxes Applicable to Other Income and Deductions					
Income Taxes - Federal (409.2)	(35,442)	(36,506)	(56,488)	(40,338)	(168,774)
Income Taxes - Other (409.2)	(14,111)	(14,535)	(22,490)	(16,061)	(67,197)
Provision for Def. Inc. Taxes (410.2)	395,035	406,895	629,604	449,604	1,881,138
(Less) Provision for Def. Inc. Taxes (411.2)	(164,375)	(169,310)	(261,979)	(187,081)	(782,744)
Total Taxes on Other Inc. and Ded.	<u>181,107</u>	<u>186,544</u>	<u>288,646</u>	<u>206,124</u>	<u>862,422</u>
Net Other Income and Deductions	50,638	196,714	989,954	885,463	2,122,769
Interest Charges					
Interest on Long-Term Debt (427)	14,646,978	15,714,174	15,714,174	15,714,174	61,789,500
Amortization of Debt Disc. and Expense (428)	-	-	-	-	-
Amortization of Loss on Reacquired Debt (428.1)	777,669	443,020	565,025	653,194	2,438,909
Amortization of Premium on Debt - Credit (429)	-	-	-	-	-
Amortization of Gain on Reacquired Debt - Credit (429.1)	-	-	-	-	-
Interest on Debt to Assoc. Companies (430)	284,290	289,073	293,356	261,341	1,128,059
Other Interest Expense (431)	205,304	269,139	233,021	196,038	903,502
Allowance for Borrowed Funds Used During Construction-Cr. (432)	(422,333)	(422,333)	(422,333)	(422,333)	(1,689,332)
Net Interest Charges	<u>15,491,908</u>	<u>16,293,074</u>	<u>16,383,243</u>	<u>16,402,413</u>	<u>64,570,638</u>
Net Income	<u>\$ 23,188,044</u>	<u>\$ 29,455,025</u>	<u>\$ 47,869,917</u>	<u>\$ 38,366,316</u>	<u>\$ 138,879,301</u>

- Q.2. Supply summaries of the utility's projected operating and capital budgets for the 2 calendar years following the end of the test year.
- A.2. Attachment DFR II-E-2a provides the Company's projected operating budget for 2021 and 2022. Attachment DFR II-E-2b provides the Company's capital budget for 2021 and 2022.

DUQUESNE LIGHT COMPANY

**Projected Operating Budget (a)
For the Years Ended December 31,
(Thousands of Dollars)**

	<u>2021</u>	<u>2022</u>
Operating Revenue	\$ 975,671	\$ 999,239
Operating expenses:		
Fuel and Purchased Power	206,041	215,490
Other Operating	246,277	257,888
Taxes Other than Income	61,851	64,589
Depreciation and Amortization	205,855	215,394
Income Tax Expense	44,688	44,550
Total Operating Expenses	<u>764,712</u>	<u>797,911</u>
Operating income	<u>\$ 210,959</u>	<u>\$ 201,327</u>
OTHER INCOME AND DEDUCTIONS		
Other Income/(Expense)	1,274	2,123
Interest Expense	60,012	64,571
Net Income	<u><u>\$ 152,222</u></u>	<u><u>\$ 138,879</u></u>

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DUQUESNE LIGHT COMPANY

**Projected Capital Budget
For the Years Ended December 31,
(\$ Thousands)**

Budget Category	2021	2022
Restoration of Service	\$ 38,467	\$ 38,658
Customer Commitment	28,399	28,545
Programmatic Spend	86,116	82,244
Utility Support (Facilities, Vehicles, Meters)	28,444	21,781
Information Technology	42,597	38,304
Advanced Distribution Management System (ADMS)	8,882	4,167
LTIP Specific Projects	25,703	40,487
Transmission Resiliency and Growth Capital	57,122	60,739
Additional Resiliency and Growth Capital	98,999	68,208
Total Less AFUDC	414,729	383,133
AFUDC	9,244	11,344
Total with AFUDC	<u>\$ 423,972</u>	<u>\$ 394,477</u>

Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 1, Part III
Rate of Return

BOOK 2

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

Filing Index

Exhibit 1 - Summary of Filing

Book 1

Part I - Schedule A and General Information

Part II - Primary Statements of Rate Base & Operating Income

Book 2

Part III - Rate of Return

Book 3

Part IV - Rate Structure & Cost Allocation

Book 4

Part V - Plant & Depreciation Supporting Data

Part VI - Unadjusted Comparative Balance Sheet & Operating Income Statements

Exhibits 2 thru 4 - Summary of Measures of Value & Rate of Return

Book 5

Exhibit 2 - Fully Projected Future Test Year (January 1, 2022 through December 31, 2022)

Book 6

Exhibit 3 - Future Test Year (January 1, 2021 through December 31, 2021)

Book 7

Exhibit 4 - Historic Test Year (January 1, 2020 through December 31, 2020)

Exhibit 5 - Direct Testimony

Book 8

Statement 1 - C. James Davis

Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

Statement 4 - Benjamin B. Morris

Statement 5 – Krysia Kubiak

Statement 6 – Yvonne Phillips

Statement 7 - Katherine M. Scholl

Statement 8 – Sarah Oleksak

Statement 9 – Jennifer Neiswonger

Book 9

Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

Statement 12 - Matthew L. Simpson

Statement 13 - Paul R. Moul

Statement 14 - James H. Milligan

Statement 15 - Howard S. Gorman

Statement 16 - David B. Ogden

Statement 17 – Margot Everett

Book 10

Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies

Book 11

Exhibit 7 - Depreciation Studies

Book 12

Confidential Testimony and Exhibits

- Q.1. Provide a schedule showing the major components of claimed capitalization, and the derivation of the weighted costs of capital for the rate case claim. This schedule shall include a descriptive statement concerning the major elements of changes in claimed capitalization, cost rates and overall return from comparable historical data.
- A.1. See Attachment III-A-1 for the major components claimed capitalization, and the derivation of the weighted cost of capital for the fully projected future test year rate case claim.

The major elements of change to Duquesne Light Company's (DLC) December 31, 2021 and December 31, 2022 capitalization were as follows:

In April 2020, DLC priced first mortgage bonds totaling \$200.0 million through a private placement offering. The issuance consisted of a 30-year tranche that settled on May 5, 2020 with a maturity date of May 5, 2050. The bonds bear interest at an annual rate of 3.11%. On May 6, 2020, a portion of the net proceeds were utilized to repay \$167.0 million of existing indebtedness with Duquesne Light Holdings, Inc. The remaining proceeds were utilized for general corporate purposes, including capital expenditures.

DLC cancelled all of its remaining pollution control revenue bonds in 2020, equaling \$196.9 million.

DLC does not plan to issue any long-term debt in 2021. In 2022, DLC plans to issue long-term debt in the form of first mortgage bonds totaling \$150.0 million, with an estimated interest rate of 3.50% and a 30-year term.

DUQUESNE LIGHT COMPANY
2021/2022 Projected Rate of Return

	Projected FTY 31-Dec-21	Projected FPFTY 31-Dec-22
	Amount Outstanding	Amount Outstanding
	Percent	Percent
Long Term Debt:		
Total Long-term Debt Before Adjustment	\$ 1,395,000,000	\$ 1,545,000,000
Unamortized Loss on Reacquired Debt (189 Account)	\$ (15,199,997)	\$ (13,185,968)
Total Adjusted Long Term Debt	\$ 1,379,800,003	\$ 1,531,814,032
	45.65%	46.65%
Common Equity:		
Common Stock	\$ -	\$ -
Capital Surplus	\$ 988,426,521	\$ 988,426,521
Retained Earnings	\$ 654,011,101	\$ 763,411,101
Accumulated Other Comprehensive Income (AOCI)	\$ (2,690,662)	\$ (2,690,662)
Total Common Equity	\$ 1,639,746,960	\$ 1,749,146,960
Regulatory Adjustments:		
Accumulated Other Comprehensive Income (AOCI)	\$ 2,690,662	\$ 2,690,662
Regulatory Common Equity	\$ 1,642,437,622	\$ 1,751,837,622
	54.35%	53.35%
Total Book Capitalization	\$ 3,022,237,625	\$ 3,283,651,654
	100.0%	100.0%

	Percent of Capital	Average Rate	Weighted Rate
Weighted Average Cost of Capital:			
Long Term Debt	45.65%	4.38%	2.00%
Common Equity	54.35%	10.95%	5.95%
Weighted Average Cost of Capital	100.00%		7.95%

	Percent of Capital	Average Rate	Weighted Rate
Weighted Average Cost of Capital:			
Long Term Debt	46.65%	4.29%	2.00%
Common Equity	53.35%	10.95%	5.84%
Weighted Average Cost of Capital	100.00%		7.84%

DUQUESNE LIGHT COMPANY

Composite Interest Rate of Total Long Term Debt

Attachment DFR III-A-1

Page 2 of 4

Projected FTY

31-Dec-21

	<u>Amount Outstanding</u>	<u>Annual Interest Costs</u>	<u>Weighted Cost Rate</u>
<u>Long Term Debt</u>			
Total Long Term Debt	\$ 1,395,000,000	\$ 58,386,500	4.19%
Amortization of Loss on Reacquired Debt (A/C 189)	\$ (15,199,997)	\$ 2,028,823	
Total Adjusted Long Term Debt	<u>\$ 1,379,800,003</u>	<u>\$ 60,415,323</u>	<u>4.38%</u>

Projected FPFTY

31-Dec-22

	<u>Amount Outstanding</u>	<u>Annual Interest Costs</u>	<u>Weighted Cost Rate</u>
<u>Long Term Debt</u>			
Total Long Term Debt	\$ 1,545,000,000	\$ 63,696,500	4.12%
Amortization of Loss on Reacquired Debt (A/C 189)	\$ (13,185,968)	\$ 2,014,029	
Total Adjusted Long Term Debt	<u>\$ 1,531,814,032</u>	<u>\$ 65,710,529</u>	<u>4.29%</u>

DUQUESNE LIGHT COMPANY

Composite Interest Rate of Long Term Debt

Projected FTY
31-Dec-21

Attachment DFR III-A-1
Page 3 of 4

	Amount Outstanding	Percent to Total	Effective Cost Rate	Weighted Cost Rate	Interest Expense
1st Mortgage Bond 4.76% due 2/3/42	\$ 200,000,000	14.34%	4.81%	0.69%	\$ 9,620,000
1st Mortgage Bond 4.97% due 11/14/43	\$ 160,000,000	11.47%	5.01%	0.57%	\$ 8,016,000
1st Mortgage Bond 5.02% due 2/4/44	\$ 45,000,000	3.23%	5.06%	0.16%	\$ 2,277,000
1st Mortgage Bond 5.12% due 2/4/54	\$ 85,000,000	6.09%	5.16%	0.31%	\$ 4,386,000
1st Mortgage Bond 3.78% due 3/2/45	\$ 100,000,000	7.17%	3.81%	0.27%	\$ 3,810,000
1st Mortgage Bond 3.93% due 3/2/55	\$ 200,000,000	14.34%	3.95%	0.57%	\$ 7,900,000
1st Mortgage Bond 3.93% due 7/15/45	\$ 160,000,000	11.47%	3.96%	0.45%	\$ 6,336,000
1st Mortgage Bond 3.82% due 10/3/47	\$ 60,000,000	4.30%	3.86%	0.17%	\$ 2,316,000
1st Mortgage Bond 3.89% due 2/1/48	\$ 60,000,000	4.30%	3.93%	0.17%	\$ 2,358,000
1st Mortgage Bond 4.04% due 2/1/58	\$ 125,000,000	8.96%	4.07%	0.36%	\$ 5,087,500
1st Mortgage Bond 3.11% due 5/5/50	\$ 200,000,000	14.34%	3.14%	0.45%	\$ 6,280,000
Total Debt	\$ 1,395,000,000	100.00%		4.19%	\$ 58,386,500

Projected FPFTY
31-Dec-22

	Amount Outstanding	Percent to Total	Effective Cost Rate	Weighted Cost Rate	Interest Expense
1st Mortgage Bond 4.76% due 2/3/42	\$ 200,000,000	12.94%	4.81%	0.62%	\$ 9,620,000
1st Mortgage Bond 4.97% due 11/14/43	\$ 160,000,000	10.36%	5.01%	0.52%	\$ 8,016,000
1st Mortgage Bond 5.02% due 2/4/44	\$ 45,000,000	2.91%	5.06%	0.15%	\$ 2,277,000
1st Mortgage Bond 5.12% due 2/4/54	\$ 85,000,000	5.50%	5.16%	0.28%	\$ 4,386,000
1st Mortgage Bond 3.78% due 3/2/45	\$ 100,000,000	6.47%	3.81%	0.25%	\$ 3,810,000
1st Mortgage Bond 3.93% due 3/2/55	\$ 200,000,000	12.94%	3.95%	0.51%	\$ 7,900,000
1st Mortgage Bond 3.93% due 7/15/45	\$ 160,000,000	10.36%	3.96%	0.41%	\$ 6,336,000
1st Mortgage Bond 3.82% due 10/3/47	\$ 60,000,000	3.88%	3.86%	0.15%	\$ 2,316,000
1st Mortgage Bond 3.89% due 2/1/48	\$ 60,000,000	3.88%	3.93%	0.15%	\$ 2,358,000
1st Mortgage Bond 4.04% due 2/1/58	\$ 125,000,000	8.09%	4.07%	0.33%	\$ 5,087,500
1st Mortgage Bond 3.11% due 5/5/50	\$ 200,000,000	12.94%	3.14%	0.41%	\$ 6,280,000
1st Mortgage Bond 3.50% due 3/31/52	\$ 150,000,000	9.71%	3.54%	0.34%	\$ 5,310,000
Total Debt	\$ 1,545,000,000	100.00%		4.12%	\$ 63,696,500

DUQUESNE LIGHT COMPANY
Calculation of the Effective Interest Rate for Total Long-Term Debt

Projected FTY
31-Dec-21

Current Issues		Issue Date	Maturity Date	Term in Years	Original Amount Issued	Amount Outstanding	Amount Retired	Amount Reacquired	Gain / Loss on Reacquisition	Coupon Rate	Total Issuance Expense, Premium, or Discount	Net Proceeds	Net Proceeds Ratio	Sinking Fund Requirements	Annual Amortization	Effective Cost Rate	Payment Dates
1st Mortgage Bond	4.76% due 2/3/42	03-Feb-12	03-Feb-42	30.0	\$ 200,000,000	\$ 200,000,000	\$ -	\$ -	\$ -	4.76%	\$ 1,685,878	\$ 198,314,122	99.16%	\$ -	\$ 56,155	4.81%	2/1 & 8/1
1st Mortgage Bond	4.97% due 11/14/43	14-Nov-13	14-Nov-43	30.0	\$ 160,000,000	\$ 160,000,000	\$ -	\$ -	\$ -	4.97%	\$ 962,455	\$ 159,037,545	99.40%	\$ -	\$ 32,061	5.01%	5/14 & 11/14
1st Mortgage Bond	5.02% due 2/4/44	04-Feb-14	04-Feb-44	30.0	\$ 45,000,000	\$ 45,000,000	\$ -	\$ -	\$ -	5.02%	\$ 273,501	\$ 44,726,499	99.39%	\$ -	\$ 9,111	5.06%	2/4 & 8/4
1st Mortgage Bond	5.12% due 2/4/54	04-Feb-14	04-Feb-54	40.0	\$ 85,000,000	\$ 85,000,000	\$ -	\$ -	\$ -	5.12%	\$ 543,463	\$ 84,462,537	99.36%	\$ -	\$ 13,577	5.16%	2/4 & 8/4
1st Mortgage Bond	3.78% due 3/2/45	02-Mar-15	02-Mar-45	30.0	\$ 100,000,000	\$ 100,000,000	\$ -	\$ -	\$ -	3.78%	\$ 446,281	\$ 99,553,719	99.55%	\$ -	\$ 14,865	3.81%	3/2 & 9/2
1st Mortgage Bond	3.93% due 3/2/55	02-Mar-15	02-Mar-55	40.0	\$ 200,000,000	\$ 200,000,000	\$ -	\$ -	\$ -	3.93%	\$ 891,394	\$ 199,108,606	99.55%	\$ -	\$ 22,270	3.95%	3/2 & 9/2
1st Mortgage Bond	3.93% due 7/15/45	15-Jul-15	15-Jul-45	30.0	\$ 160,000,000	\$ 160,000,000	\$ -	\$ -	\$ -	3.93%	\$ 781,258	\$ 159,218,742	99.51%	\$ -	\$ 26,023	3.96%	1/15 & 7/15
1st Mortgage Bond	3.82% due 10/3/47	03-Oct-17	03-Oct-47	30.0	\$ 60,000,000	\$ 60,000,000	\$ -	\$ -	\$ -	3.82%	\$ 437,811	\$ 59,562,189	99.27%	\$ -	\$ 14,584	3.86%	4/3 & 10/3
1st Mortgage Bond	3.89% due 2/1/48	01-Feb-18	01-Feb-48	30.0	\$ 60,000,000	\$ 60,000,000	\$ -	\$ -	\$ -	3.89%	\$ 377,534	\$ 59,622,466	99.37%	\$ -	\$ 12,576	3.93%	2/1 & 8/1
1st Mortgage Bond	4.04% due 2/1/58	01-Feb-18	01-Feb-58	40.0	\$ 125,000,000	\$ 125,000,000	\$ -	\$ -	\$ -	4.04%	\$ 786,529	\$ 124,213,471	99.37%	\$ -	\$ 19,650	4.07%	2/1 & 8/1
1st Mortgage Bond	3.11% due 5/5/50	01-May-20	05-May-50	30.0	\$ 200,000,000	\$ 200,000,000	\$ -	\$ -	\$ -	3.11%	\$ 1,114,869	\$ 198,885,131	99.44%	\$ -	\$ 37,125	3.14%	5/5 & 11/5
Totals					\$ 1,395,000,000	\$ 1,395,000,000	\$ -	\$ -	\$ -		\$ 8,300,973	\$ 1,386,699,027		\$ -	\$ 257,998		

Projected FPFTY
31-Dec-22

Current Issues		Issue Date	Maturity Date	Term in Years	Original Amount Issued	Amount Outstanding	Amount Retired	Amount Reacquired	Gain / Loss on Reacquisition	Coupon Rate	Total Issuance Expense, Premium, or Discount	Net Proceeds	Net Proceeds Ratio	Sinking Fund Requirements	Annual Amortization	Effective Cost Rate	Payment Dates
1st Mortgage Bond	4.76% due 2/3/42	03-Feb-12	03-Feb-42	30.0	\$ 200,000,000	\$ 200,000,000	\$ -	\$ -	\$ -	4.76%	\$ 1,685,878	\$ 198,314,122	99.16%	\$ -	\$ 56,155	4.81%	2/1 & 8/1
1st Mortgage Bond	4.97% due 11/14/43	14-Nov-13	14-Nov-43	30.0	\$ 160,000,000	\$ 160,000,000	\$ -	\$ -	\$ -	4.97%	\$ 962,455	\$ 159,037,545	99.40%	\$ -	\$ 32,061	5.01%	5/14 & 11/14
1st Mortgage Bond	5.02% due 2/4/44	04-Feb-14	04-Feb-44	30.0	\$ 45,000,000	\$ 45,000,000	\$ -	\$ -	\$ -	5.02%	\$ 273,501	\$ 44,726,499	99.39%	\$ -	\$ 9,111	5.06%	2/4 & 8/4
1st Mortgage Bond	5.12% due 2/4/54	04-Feb-14	04-Feb-54	40.0	\$ 85,000,000	\$ 85,000,000	\$ -	\$ -	\$ -	5.12%	\$ 543,463	\$ 84,462,537	99.36%	\$ -	\$ 13,577	5.16%	2/4 & 8/4
1st Mortgage Bond	3.78% due 3/2/45	02-Mar-15	02-Mar-45	30.0	\$ 100,000,000	\$ 100,000,000	\$ -	\$ -	\$ -	3.78%	\$ 446,281	\$ 99,553,719	99.55%	\$ -	\$ 14,865	3.81%	3/2 & 9/2
1st Mortgage Bond	3.93% due 3/2/55	02-Mar-15	02-Mar-55	40.0	\$ 200,000,000	\$ 200,000,000	\$ -	\$ -	\$ -	3.93%	\$ 891,394	\$ 199,108,606	99.55%	\$ -	\$ 22,270	3.95%	3/2 & 9/2
1st Mortgage Bond	3.93% due 7/15/45	15-Jul-15	15-Jul-45	30.0	\$ 160,000,000	\$ 160,000,000	\$ -	\$ -	\$ -	3.93%	\$ 781,258	\$ 159,218,742	99.51%	\$ -	\$ 26,023	3.96%	1/15 & 7/15
1st Mortgage Bond	3.82% due 10/3/47	03-Oct-17	03-Oct-47	30.0	\$ 60,000,000	\$ 60,000,000	\$ -	\$ -	\$ -	3.82%	\$ 437,811	\$ 59,562,189	99.27%	\$ -	\$ 14,584	3.86%	4/3 & 10/3
1st Mortgage Bond	3.89% due 2/1/48	01-Feb-18	01-Feb-48	30.0	\$ 60,000,000	\$ 60,000,000	\$ -	\$ -	\$ -	3.89%	\$ 377,534	\$ 59,622,466	99.37%	\$ -	\$ 12,576	3.93%	2/1 & 8/1
1st Mortgage Bond	4.04% due 2/1/58	01-Feb-18	01-Feb-58	40.0	\$ 125,000,000	\$ 125,000,000	\$ -	\$ -	\$ -	4.04%	\$ 786,529	\$ 124,213,471	99.44%	\$ -	\$ 19,650	4.07%	2/1 & 8/1
1st Mortgage Bond	3.11% due 5/5/50	01-May-20	05-May-50	30.0	\$ 200,000,000	\$ 200,000,000	\$ -	\$ -	\$ -	3.11%	\$ 1,114,869	\$ 198,885,131	99.44%	\$ -	\$ 37,125	3.14%	5/5 & 11/5
Totals					\$ 1,545,000,000	\$ 1,545,000,000	\$ -	\$ -	\$ -		\$ 9,300,973	\$ 1,535,699,027		\$ -	\$ 291,307		

- Q.2. Provide a schedule in the same format as Schedule 1, except for the omission of the descriptive statement, for the most immediate comparable annual historical period prior to the test year and the two calendar years most immediately preceding the rate of return claim period. Irrespective of whether the capitalization claimed on Schedule 1 includes short-term debt, Schedule 2 should reflect capital ratios with and without short-term debt.
- A.2. See the attached schedules showing capital ratios with and without short-term debt for the most immediate comparable annual historical period prior to the test year and the two calendar years most immediately preceding the rate of return claim period.

DUQUESNE LIGHT COMPANY

Regulatory Capitalization - Excluding Short-term Debt

Attachment DFR III-A-2

Page 1 of 2

	31-Dec-20		31-Dec-19		31-Dec-18	
	Amount Outstanding	Percent	Amount Outstanding	Percent	Amount Outstanding	Percent
Long Term Debt:						
Total Long-term Debt Before Adjustment	\$ 1,395,000,000		\$ 1,195,000,000		\$ 1,195,000,000	
Unamortized Loss on Reacquired Debt (189 Account)	\$ (17,227,610)		\$ (19,261,949)		\$ (21,299,541)	
Total Adjusted Long Term Debt	\$ 1,377,772,390	47.70%	\$ 1,175,738,051	45.29%	\$ 1,173,700,459	47.71%
Preferred Stock:						
Total Preferred Stock	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Common Equity:						
Common Stock	\$ -		\$ -		\$ -	
Capital Surplus	\$ 988,426,521		\$ 988,426,521		\$ 988,426,521	
Retained Earnings	\$ 522,211,101		\$ 431,869,913		\$ 297,708,501	
Accumulated Other Comprehensive Income (AOCI)	\$ (2,690,662)		\$ (1,811,488)		\$ 1,314,435	
Total Common Equity	\$ 1,507,946,960		\$ 1,418,484,946		\$ 1,287,449,457	
Regulatory Adjustments:						
Accumulated Other Comprehensive Income (AOCI)	\$ 2,690,662		\$ 1,811,488		\$ (1,314,435)	
Regulatory Common Equity	\$ 1,510,637,622	52.30%	\$ 1,420,296,434	54.71%	\$ 1,286,135,022	52.29%
Total Book Capitalization	\$ 2,888,410,012	100.00%	\$ 2,596,034,485	100.00%	\$ 2,459,835,481	100.00%

DUQUESNE LIGHT COMPANY

Regulatory Capitalization - Including Short-term Debt Balance

Attachment DFR III-A-2

Page 2 of 2

	31-Dec-20		31-Dec-19		31-Dec-18	
	Amount Outstanding	Percent	Amount Outstanding	Percent	Amount Outstanding	Percent
<u>Short Term Debt & Currently Payable Long Term Debt:</u>	\$ 10,000,000	0.35%	\$ 85,000,000	3.17%	\$ 45,000,000	1.80%
<u>Long Term Debt:</u>						
Total Long-term Debt Before Adjustment	\$ 1,395,000,000		\$ 1,195,000,000		\$ 1,195,000,000	
Unamortized Loss on Reacquired Debt (189 Account)	\$ (17,227,610)		\$ (19,261,949)		\$ (21,299,541)	
Total Adjusted Long Term Debt	\$ 1,377,772,390	47.54%	\$ 1,175,738,051	43.85%	\$ 1,173,700,459	46.86%
<u>Preferred Stock:</u>						
Total Preferred Stock	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
<u>Common Equity:</u>						
Common Stock	\$ -		\$ -		\$ -	
Capital Surplus	\$ 988,426,521		\$ 988,426,521		\$ 988,426,521	
Retained Earnings	\$ 522,211,101		\$ 431,869,913		\$ 297,708,501	
Accumulated Other Comprehensive Income (AOCI)	\$ (2,690,662)		\$ (1,811,488)		\$ 1,314,435	
Total Common Equity	\$ 1,507,946,960		\$ 1,418,484,946		\$ 1,287,449,457	
Regulatory Adjustments:						
Accumulated Other Comprehensive Income (AOCI)	\$ 2,690,662		\$ 1,811,488		\$ (1,314,435)	
Regulatory Common Equity	\$ 1,510,637,622	52.12%	\$ 1,420,296,434	52.98%	\$ 1,286,135,022	51.35%
Total Book Capitalization	\$ 2,898,410,012	100.00%	\$ 2,681,034,485	100.00%	\$ 2,504,835,481	100.00%

Q.1. Provide a schedule showing the calculation of embedded cost of long-term debt by issue, supporting the related rate case claim. The schedule shall contain the following information:

- a. Date of issue.
- b. Date of maturity.
- c. Amount issued.
- d. Amount outstanding.
- e. Amount retired.
- f. Amount reacquired.
- g. Gain or loss on reacquisition.
- h. Coupon rate.
- i. Discount or premium at issuance.
- j. Issuance expense.
- k. Net proceeds.
- l. Sinking fund requirements.
- m. Effective cost rate.
- n. Total average weighted effective cost rate.

Projected new issues, retirements and other major changes from the comparable historic data should be clearly noted.

A.1. Please refer to Schedule III-A-1, pages 3 and 4. Additionally, projected new issues, retirements and other major changes from the comparable historic data are noted below.

In April 2020, Duquesne Light Company (DLC) priced first mortgage bonds totaling \$200.0 million through a private placement offering. The issuance consisted of a 30-year tranche that settled on May 5, 2020 with a maturity date of May 5, 2050. The bonds bear interest at an annual rate of 3.11%. On May 6, 2020, a portion of the net proceeds were utilized to repay \$167.0 million of existing indebtedness with Duquesne Light Holdings, Inc. The remaining proceeds were utilized for general corporate purposes, including capital expenditures.

DLC cancelled all of its remaining pollution control revenue bonds in 2020, equaling \$196.9 million.

DLC does not plan to issue any long-term debt in 2021. In 2022, DLC plans to issue long-term debt in the form of first mortgage bonds totaling \$150.0 million, with an estimated interest rate of 3.50% and a 30-year term.

- Q.1. In the event that a claim made for a true or economic cost of debt exceeds that shown in the preceding nominal cost schedule because of convertible features, sale with warrants or for any other reason, a full statement of the basis for such a claim should be provided.
- A.1. No claim is being made for a true or economic cost of debt that exceeds that shown in the preceding response DFR III-B-1.

Q.1. Provide the following information concerning bank notes payable for test year and for latest comparable annual historical period prior to the test year:

- a. Line of credit at each bank.
- b. Average daily balances of notes to each bank, by name of bank.
- c. Interest rate charged on each bank note. (Prime rate, formula rate, or other).
- d. Purpose of each bank note (for example, construction, fuel storage, working capital, debt retirement).
- e. Prospective future need for this type of financing.

A.1.

- a. Duquesne Light Company maintains a \$250 million Revolving Credit Agreement with a consortium of banks.
- b. Attachment III-B-3 details the average daily balance and interest rate charged. From 1/1/2020 to 12/31/2020, the average daily balance of outstanding loans under the Revolving Credit Agreement was \$70.5 million. From 1/1/2021 to 12/31/2021, the average daily balance is projected to be \$23.4 million. The Company does not forecast average daily balances through 2022, but projects an average 2022 monthly balance of \$24.2 million and a year-end 2022 balance of zero.
- c. Attachment III-B-3 details the average daily balance and interest rate charged. From 1/1/2020 to 12/31/2020, the average interest rate of outstanding loans under the Revolving Credit Agreement was 0.65%. From 1/1/2021 to 12/31/2021, the average interest rate of outstanding loans is projected to be 0.93%. The Company projects the average 2022 rate to be 0.92% for 2022.
- d. The Company's purpose for the revolving credit facility is to provide working capital, short-term payment of capital expenditures and general corporate purposes.
- e. The Company plans to maintain its credit facility to provide working capital, make short-term payment for capital expenditures (i.e., construction work-in-progress) and for general corporate purposes.

3/2/2021	\$ 47,000,000	1.00%	5/15/2021	\$ 36,000,000	1.00%	7/28/2021	\$ 26,000,000	1.00%	10/10/2021	\$ 10,000,000	1.00%	12/23/2021	\$ -	0.00%
3/3/2021	\$ 47,000,000	1.00%	5/16/2021	\$ 36,000,000	1.00%	7/29/2021	\$ 26,000,000	1.00%	10/11/2021	\$ 10,000,000	1.00%	12/24/2021	\$ -	0.00%
3/4/2021	\$ 47,000,000	1.00%	5/17/2021	\$ 36,000,000	1.00%	7/30/2021	\$ 26,000,000	1.00%	10/12/2021	\$ 10,000,000	1.00%	12/25/2021	\$ -	0.00%
3/5/2021	\$ 47,000,000	1.00%	5/18/2021	\$ 36,000,000	1.00%	7/31/2021	\$ 26,000,000	1.00%	10/13/2021	\$ 10,000,000	1.00%	12/26/2021	\$ -	0.00%
3/6/2021	\$ 47,000,000	1.00%	5/19/2021	\$ 36,000,000	1.00%	8/1/2021	\$ 21,000,000	1.00%	10/14/2021	\$ 10,000,000	1.00%	12/27/2021	\$ -	0.00%
3/7/2021	\$ 47,000,000	1.00%	5/20/2021	\$ 36,000,000	1.00%	8/2/2021	\$ 21,000,000	1.00%	10/15/2021	\$ 10,000,000	1.00%	12/28/2021	\$ -	0.00%
3/8/2021	\$ 47,000,000	1.00%	5/21/2021	\$ 36,000,000	1.00%	8/3/2021	\$ 21,000,000	1.00%	10/16/2021	\$ 10,000,000	1.00%	12/29/2021	\$ -	0.00%
3/9/2021	\$ 47,000,000	1.00%	5/22/2021	\$ 36,000,000	1.00%	8/4/2021	\$ 21,000,000	1.00%	10/17/2021	\$ 10,000,000	1.00%	12/30/2021	\$ -	0.00%
3/10/2021	\$ 47,000,000	1.00%	5/23/2021	\$ 36,000,000	1.00%	8/5/2021	\$ 21,000,000	1.00%	10/18/2021	\$ 10,000,000	1.00%	12/31/2021	\$ -	0.00%
3/11/2021	\$ 47,000,000	1.00%	5/24/2021	\$ 36,000,000	1.00%	8/6/2021	\$ 21,000,000	1.00%	10/19/2021	\$ 10,000,000	1.00%			
3/12/2021	\$ 47,000,000	1.00%	5/25/2021	\$ 36,000,000	1.00%	8/7/2021	\$ 21,000,000	1.00%	10/20/2021	\$ 10,000,000	1.00%			
3/13/2021	\$ 47,000,000	1.00%	5/26/2021	\$ 36,000,000	1.00%	8/8/2021	\$ 21,000,000	1.00%	10/21/2021	\$ 10,000,000	1.00%			
3/14/2021	\$ 47,000,000	1.00%	5/27/2021	\$ 36,000,000	1.00%	8/9/2021	\$ 21,000,000	1.00%	10/22/2021	\$ 10,000,000	1.00%			
3/15/2021	\$ 47,000,000	1.00%	5/28/2021	\$ 36,000,000	1.00%	8/10/2021	\$ 21,000,000	1.00%	10/23/2021	\$ 10,000,000	1.00%			
												AVERAGE	\$ 23,353,425	0.93%

Q.1. Provide detailed information concerning all other short-term debt outstanding.

A.1.

- a. Duquesne Light Company maintains a \$300.0 million short-term intercompany loan facility with its parent, Duquesne Light Holdings, Inc. The facility was approved by the Pennsylvania Public Utilities Commission (Docket #G-2008-2060987 and amended in Docket #G-2009-2148505). The interest rate is the applicable LIBOR plus 0.875% margin.
- b. The Attachment to DFR III-B-4 details the average daily balance and interest rate charged.

From 1/1/2020 to 12/31/2020, the average daily balance was \$43.8 million and the average interest rate was 1.35%.

From 1/1/2021 to 12/31/2021, the average daily balance is projected to be \$30.2 million. The Company projects the average interest rate to be 0.93% for 2021.

The Company does not forecast average daily balances through 2022, but projects an average 2022 monthly balance of \$80.1 million and a year-end 2022 balance of \$11.0 million. The Company projects the average interest rate to be 1.01% for 2022.

- c. The Company utilizes short-term intercompany debt under the affiliated interest credit facility to provide working capital and for general corporate purposes.
- d. The Company continues to maintain its credit facility to provide working capital and for general corporate purposes.

- Q.1. Describe long-term debt reacquisition by Company and Parent as follows:
- a. Reacquisition by issue by year.
 - b. Total gain or loss on reacquisition by issue by year.
 - c. Accounting for gain or loss for income tax and book purposes.
 - d. Proposed treatment of gain or loss on such reacquisition for ratemaking purposes.
- A.1. See DFR III-B-5-Attachment for the requested information.

Duquesne Light Company
Long-term Debt Reacquisition by Issue

Attachment DFR III-B-5
Page 1 of 2

The unamortized debt expense and/or debt discount/premium associated with bonds that are reacquired at a loss were added to the premium paid to reacquire the bonds. In accordance with General Instruction 17 of the Uniform System of Accounts, the loss is amortized over the remaining life of the bonds, or if the bonds were refinanced, the life of the new issuance.

Accounting for losses for income tax purposes:

Loss on reacquired debt set forth above was deducted as incurred for income tax purposes.

Proposed treatment of losses for ratemaking purposes:

The Company proposes that the current practice of adhering to General Instruction 17 of the Uniform System of Accounts be continued.

Loss on Recquired Debt Description	Year Acquired	Monthly Amortization	Unamortized Balance		
			Actual	Projected	Projected
			12/31/2020	12/31/2021	12/31/2022
PCRB BCIDA 1999D (1990C) 4.50% \$44.25M - Debt Issue Costs	2018	2,568	277,328	\$ 246,514	\$ 215,699
1ST COLL TRST BNDS 6.7% APR 07	2007	9,427	\$ 1,282,033	\$ 1,168,912	\$ 1,055,792
OHIO WATER SERIES C \$ 39.955M	2005	451	\$ 55,051	\$ 49,637	\$ 44,222
BEAVER CTY. SER. C \$ 18.0M	2005	220	\$ 33,265	\$ 30,622	\$ 27,978
OHIO AIR SER. A \$ 21.5M	2005	286	\$ 34,858	\$ 31,430	\$ 28,001
OHIO AIR SER. B \$ 20.5M	2005	559	\$ 45,281	\$ 38,573	\$ 31,864
OHIO AIR SER. C \$ 4.655M	2005	63	\$ 7,651	\$ 6,899	\$ 6,146
BEAVER CTY. SER. E \$ 75.5M	2005	1,003	\$ 122,308	\$ 110,268	\$ 98,228
OHIO WATER SER. A \$ 49.5M	2005	658	\$ 80,255	\$ 72,361	\$ 64,467
OHIO WATER SER. B \$ 13.5M	2005	179	\$ 21,987	\$ 19,834	\$ 17,681
BEAVER CTY. SER. A \$ 25.0M	2005	331	\$ 40,745	\$ 36,770	\$ 32,795
8.375% DEBENTURES MIPS	2004	9,655	\$ 2,703,472	\$ 2,587,609	\$ 2,471,746
1ST COLL-SERIES B REFINANCED 4	2002	2,144	\$ 291,606	\$ 265,876	\$ 240,146
FCTB 7.55% SERIES DUE 6/15/25	2002	18,120	\$ 960,377	\$ 742,933	\$ 525,489
FCTB 7.375% SERIES DUE 4/15/38	2002	6,857	\$ 1,426,337	\$ 1,344,048	\$ 1,261,760
OHIO W 1988 SERIES A/49,500	2002	1,283	\$ 157,820	\$ 142,420	\$ 127,021
OHIO AIR 1988 SERIES A/21,500	2002	725	\$ 88,449	\$ 79,747	\$ 71,046
OHIO W 1989 SERIES B/13,500	2002	770	\$ 93,868	\$ 84,634	\$ 75,399
B CTY 1990 SERIES C/18,000	2002	156	\$ 23,591	\$ 21,717	\$ 19,842
B CTY 1990 SERIES D/44,250	2002	767	\$ 81,388	\$ 72,179	\$ 62,969
B CTY 1993 SERIES A/25,000	2002	619	\$ 76,176	\$ 68,744	\$ 61,312
OHIO AIR 1993 SERIES B/20,500	2002	775	\$ 62,821	\$ 53,516	\$ 44,212
B CTY 1994 SERIES E/75,500	2002	1,355	\$ 165,312	\$ 149,049	\$ 132,786
OHIO W 1994 SERIES C/33,955	2002	776	\$ 94,599	\$ 85,293	\$ 75,987
OHIO AIR 1994 SERIES C/4,655	2002	106	\$ 12,969	\$ 11,693	\$ 10,417
CALL PREM COLL SERIES B 6.70%	2002	12,320	\$ 1,675,470	\$ 1,527,634	\$ 1,379,799
8.375% REFINANCING DUE 5/15/24	2000 or Before	21,890	\$ 896,848	\$ 634,164	\$ 371,479
8.2% REFINANCING DUE 11/15/22	2000 or Before	4,528	\$ 95,093	\$ 40,754	\$ -
9 1/2% REFINANCED BY 7.625%	2000 or Before	30,806	\$ 800,968	\$ 431,290	\$ 61,613
5 1/8% REFINANCED BY	2000 or Before	10,183	\$ 549,688	\$ 427,490	\$ 305,292
8.375% REDEMPTION	2000 or Before	2,054	\$ 84,172	\$ 59,518	\$ 34,864
8.75% REFINANCED	2000 or Before	20,294	\$ 4,220,611	\$ 3,977,079	\$ 3,733,547
UNAM LOSS-BEAVER CO 1985 SER	2000 or Before	959	\$ 53,264	\$ 41,752	\$ 30,239
OHIO AIR QUALITY SERIES A REF	2000 or Before	608	\$ 49,542	\$ 42,249	\$ 34,955
OHIO AIR QUALITY SER A REF PRE	2000 or Before	609	\$ 49,666	\$ 42,354	\$ 35,042
MANSFIELD IRB SERIES A REFIN	2000 or Before	38	\$ 3,961	\$ 3,511	\$ 3,060
MANSFIELD IRB SERIES C REFIN	2000 or Before	222	\$ 23,470	\$ 20,801	\$ 18,132
BEAVER CO SERIES B REFINANCING	2000 or Before	1,041	\$ 109,865	\$ 97,372	\$ 84,879
BEAVER CO SERIES B PREMIUM	2000 or Before	1,473	\$ 155,405	\$ 137,734	\$ 120,063
OHIO WATER SERIES A	2000 or Before	826	\$ 87,132	\$ 77,224	\$ 67,316
OHIO AIR SERIES B	2000 or Before	139	\$ 14,696	\$ 13,025	\$ 11,354
OHIO WATER 1994 SERIES A	2000 or Before	985	\$ 103,961	\$ 92,140	\$ 80,318
OHIO AIR 1994 SERIES B	2000 or Before	135	\$ 14,252	\$ 12,631	\$ 11,010
Total Unamortized Balance			\$ 17,227,610	\$ 15,199,997	\$ 13,185,968

- Q.1. Provide a schedule showing the calculation of embedded cost of preferred stock equity by issue, supporting the related rate case claim. The schedule shall contain the following information:
- a. Date of issue.
 - b. Date of maturity.
 - c. Amount issued.
 - d. Amount outstanding.
 - e. Amount retired.
 - f. Amount reacquired.
 - g. Gain or loss on reacquisition.
 - h. Dividend rate.
 - i. Discount or premium at issuance.
 - j. Issuance expenses.
 - k. Net proceeds.
 - l. Sinking fund requirements.
 - m. Effective cost rate.
 - n. Total average weighted effective cost rate.

Projected new issues, retirements and other major changes from the comparable historic data should be clearly noted.

- A.1. The Company does not have any preferred stock outstanding and does not project any new issues. Therefore, a schedule with the above requested information has not been provided, as it is not applicable.

Q.1. Provide complete support for claimed equity rate of return.

A.1. Please refer to Duquesne Light Company Exhibit PRM-1, Statement No. 9, the direct testimony of Paul R. Moul.

Q.2. Provide a summary statement of all stock dividends, splits or par value changes during the calendar year period preceding the rate case filing.

A.2. Quarterly dividends from Duquesne Light Company to Duquesne Light Holdings, Inc. in 2019 and 2020:

1st quarter 2019 – \$25.0 million
2nd quarter 2019 – \$25.0 million
3rd quarter 2019 – \$0.0 million
4th quarter 2019 – \$0.0 million

1st quarter 2020 – \$50.0 million
2nd quarter 2020 – \$10.0 million
3rd quarter 2020 – \$10.0 million
4th quarter 2020 – \$10.0 million

Q.3. Provide a schedule of all issuances of common stock, whether or not underwriters are used, for the most immediately available annual historical period and the 2 calendar years most immediately preceding the test year.

A.3. There have been no issuances of common stock by the Company.

- Q.4. Submit details on the utility and parent company stock offerings - past 5 years to present - as follows:
- a. Date of prospectus.
 - b. Date of offering.
 - c. Record date.
 - d. Offering period - dates and numbers of days.
 - e. Amount and number of shares offered.
 - f. Offering ratio, if rights offering.
 - g. Percent subscribed.
 - h. Offering price.
 - i. Gross proceeds per share.
 - j. Expenses per share.
 - k. Net proceeds per share (i-j)
 - l. Market price per share.
 - 1) At record date.
 - 2) At offering date.
 - 3) One month after close of offering.
 - m. Average market price during offering.
 - 1) Price per share.
 - 2) Rights per share.
 - n. Latest reported earnings per share at time of offering.
 - o. Latest reported dividends at time of offering.
- A.4. There have been no stock offerings in the past 5 years. As of May 31, 2007, DQE Holdings LLC (the ultimate parent company) has been privately held.

- Q.1. If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system - consolidated - the reasons for this claim must be fully stated and supported.
- A.1. Duquesne Light Company will not be filing a claim based on the capital structure or capital costs of the parent company and system.

- Q.2. Regardless of the claim made, provide the capitalization data requested at Item III-A-2 for the parent company and for the system - consolidated.
- A.2. See Attachment DFR III-E-2 for capitalization data for years ended December 31, 2022, December 31, 2021, December 31, 2020, and December 31, 2019.

DUQUESNE LIGHT HOLDINGS, INC.
Capitalization - Including Short-term Debt Balance
(in millions)

	31-Dec-22		31-Dec-21		31-Dec-20		31-Dec-19	
	Amount Outstanding	Percent						
Short-Term Debt	\$ -	0.00%	\$ 15.90	0.38%	\$ -	0.00%	\$ -	0.00%
Long-Term Debt	\$ 2,860.60	64.85%	\$ 2,707.00	64.26%	\$ 2,649.50	65.32%	\$ 2,549.30	66.17%
Preferred Stock	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Common Equity	\$ 1,550.40	35.15%	\$ 1,490.00	35.37%	\$ 1,406.90	34.68%	\$ 1,303.20	33.83%
Total Book Capitalization	\$ 4,411.00	100.00%	\$ 4,212.90	100.00%	\$ 4,056.40	100.00%	\$ 3,852.50	100.00%

Capitalization - Excluding Short-term Debt Balance
(in millions)

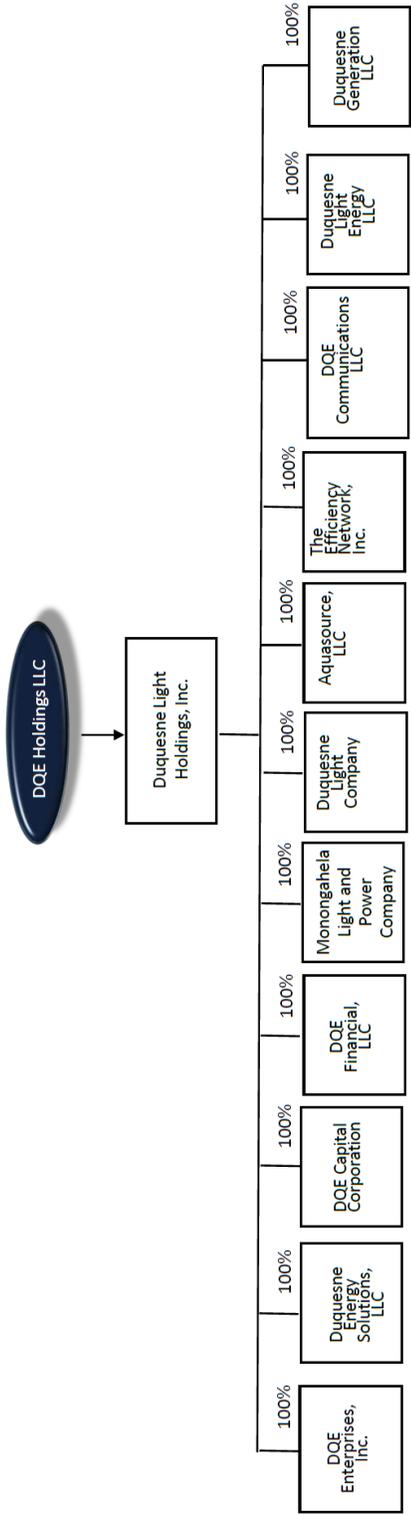
	31-Dec-22		31-Dec-21		31-Dec-20		31-Dec-19	
	Amount Outstanding	Percent						
Long-Term Debt	\$ 2,860.60	64.85%	\$ 2,707.00	64.50%	\$ 2,649.50	65.32%	\$ 2,549.30	66.17%
Preferred Stock	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Common Equity	\$ 1,550.40	35.15%	\$ 1,490.00	35.50%	\$ 1,406.90	34.68%	\$ 1,303.20	33.83%
Total Book Capitalization	\$ 4,411.00	100.00%	\$ 4,197.00	100.00%	\$ 4,056.40	100.00%	\$ 3,852.50	100.00%

- Q.3. Provide the latest available balance sheet and income statement for the parent company and system – consolidated.
- A.3. See the response to Filing Requirement III-F-1 for the requested data.

- Q.3. Provide an organizational chart explaining the filing utility's corporate relationship to its affiliates - system structure.
- A.3. See Attachment III-E-4 which provides an organizational chart showing DQE Holdings LLC, Duquesne Light Holdings, Inc. and its direct subsidiaries, as well as a listing of all the direct and indirect subsidiaries of Duquesne Light Company.

DQE Holdings LLC (as of December 31, 2020)

<u>Subsidiary / Affiliate</u>	<u>% Owned by Parent</u>
Duquesne Light Holdings, Inc	100.00%
AquaSource, LLC	100.00%
DQE Capital Corporation	100.00%
DQE Enterprises, Inc.	100.00%
DQE Financial, LLC	100.00%
DQE Energy Solutions, LLC	100.00%
Duquesne Generation, LLC	100.00%
Duquesne Light Company	100.00%
Duquesne Light Energy, LLC	100.00%
Monongahela Light and Power Company (As of November 2017)	100.00%
DataCom Information Systems, LLC	100.00%
DQE Communications, LLC (As of November 2017)	100.00%
The Efficiency Network, Inc.	100.00%



Q.1. The latest available quarterly operating and financial report, annual report to the stockholders and prospectus shall be supplied for the utility and for the utility's parent, if the relationship exists.

A.1. As Duquesne Light Company and Duquesne Light Holdings, Inc. (parent) are not registered with the Securities and Exchange Commission; no Form 10-Q's are required or prepared. Latest available information represents year ended December 31, 2020.

Attachment III-F-1a provides the Duquesne Light Company Federal Energy Regulatory Commission (FERC) Form No. 1 for the year ended December 31, 2019. Deloitte & Touche LLP is in the fieldwork phase of its audit of the December 31, 2020 regulatory financial statements to be included in the December 31, 2020 FERC Form No. 1. The Company anticipates filing its FERC Form No. 1 in April 2021.

Highly Confidential Attachment III-F-1b provides the audited Duquesne Light Holdings, Inc. (parent) and Subsidiaries Consolidated Financial Statements as of and for the year ended December 31, 2020.

Highly Confidential Attachment III-F-1c provides the Duquesne Light Holdings, Inc. (parent) Earnings Release for the year ended December 31, 2020.

Highly Confidential Attachment III-F-1d provides the Duquesne Light Company Operational Narrative – December 31, 2020.

Highly Confidential Attachment III-F-1e provides the audited Duquesne Light Company and Subsidiaries Consolidated Financial Statements as of and for the year ended December 31, 2020.

Highly Confidential Attachment III-F-1f provides the latest Duquesne Light Company Private Placement Memorandum (associated with the April 2020 First Mortgage Bond Issuance).

Highly Confidential Attachment III-F-1g provides the latest Duquesne Light Holdings, Inc. Offering Memorandum (associated with the September 2020 Senior Notes).

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. ____

Form 1 Approved
OMB No.1902-0021
(Expires 11/30/2022)
Form 1-F Approved
OMB No.1902-0029
(Expires 11/30/2022)
Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2022)



FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company) Duquesne Light Company	Year/Period of Report End of <u>2019/Q4</u>
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**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION		
01 Exact Legal Name of Respondent Duquesne Light Company		02 Year/Period of Report End of <u>2019/Q4</u>
03 Previous Name and Date of Change (if name changed during year) / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 411 Seventh Avenue; P.O. Box 1930; Pittsburgh, PA 15219		
05 Name of Contact Person Mark E. Kaplan		06 Title of Contact Person Senior VP & CFO
07 Address of Contact Person (Street, City, State, Zip Code) 411 Seventh Avenue; P.O. Box 1930; Pittsburgh, PA 15219		
08 Telephone of Contact Person, Including Area Code (412) 393-6000	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/29/2020
ANNUAL CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name /s/Mark E. Kaplan	03 Signature /s/Mark E. Kaplan	04 Date Signed (Mo, Da, Yr) 04/29/2020
02 Title Senior VP & CFO		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
LIST OF SCHEDULES (Electric Utility)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103	None	
4	Officers	104		
5	Directors	105		
6	Information on Formula Rates	106(a)(b)		
7	Important Changes During the Year	108-109		
8	Comparative Balance Sheet	110-113		
9	Statement of Income for the Year	114-117		
10	Statement of Retained Earnings for the Year	118-119		
11	Statement of Cash Flows	120-121		
12	Notes to Financial Statements	122-123		
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)		
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201		
15	Nuclear Fuel Materials	202-203	None	
16	Electric Plant in Service	204-207		
17	Electric Plant Leased to Others	213	None	
18	Electric Plant Held for Future Use	214	None	
19	Construction Work in Progress-Electric	216		
20	Accumulated Provision for Depreciation of Electric Utility Plant	219		
21	Investment of Subsidiary Companies	224-225	None	
22	Materials and Supplies	227		
23	Allowances	228(ab)-229(ab)	None	
24	Extraordinary Property Losses	230	None	
25	Unrecovered Plant and Regulatory Study Costs	230	None	
26	Transmission Service and Generation Interconnection Study Costs	231		
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234		
30	Capital Stock	250-251	None	
31	Other Paid-in Capital	253		
32	Capital Stock Expense	254	None	
33	Long-Term Debt	256-257		
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261		
35	Taxes Accrued, Prepaid and Charged During the Year	262-263		
36	Accumulated Deferred Investment Tax Credits	266-267	None	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
LIST OF SCHEDULES (Electric Utility) (continued)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
37	Other Deferred Credits	269		
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	None	
39	Accumulated Deferred Income Taxes-Other Property	274-275		
40	Accumulated Deferred Income Taxes-Other	276-277		
41	Other Regulatory Liabilities	278		
42	Electric Operating Revenues	300-301		
43	Regional Transmission Service Revenues (Account 457.1)	302	None	
44	Sales of Electricity by Rate Schedules	304		
45	Sales for Resale	310-311		
46	Electric Operation and Maintenance Expenses	320-323		
47	Purchased Power	326-327		
48	Transmission of Electricity for Others	328-330		
49	Transmission of Electricity by ISO/RTOs	331		
50	Transmission of Electricity by Others	332	None	
51	Miscellaneous General Expenses-Electric	335		
52	Depreciation and Amortization of Electric Plant	336-337		
53	Regulatory Commission Expenses	350-351		
54	Research, Development and Demonstration Activities	352-353	None	
55	Distribution of Salaries and Wages	354-355		
56	Common Utility Plant and Expenses	356	None	
57	Amounts included in ISO/RTO Settlement Statements	397		
58	Purchase and Sale of Ancillary Services	398		
59	Monthly Transmission System Peak Load	400		
60	Monthly ISO/RTO Transmission System Peak Load	400a		
61	Electric Energy Account	401		
62	Monthly Peaks and Output	401		
63	Steam Electric Generating Plant Statistics	402-403	None	
64	Hydroelectric Generating Plant Statistics	406-407	None	
65	Pumped Storage Generating Plant Statistics	408-409	None	
66	Generating Plant Statistics Pages	410-411	None	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
LIST OF SCHEDULES (Electric Utility) (continued)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
67	Transmission Line Statistics Pages	422-423		
68	Transmission Lines Added During the Year	424-425		
69	Substations	426-427		
70	Transactions with Associated (Affiliated) Companies	429		
71	Footnote Data	450		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Mark E. Kaplan, Senior Vice President & CFO
 411 Seventh Avenue
 Pittsburgh, PA 15219

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Duquesne Light Company (DLC) is a limited liability company (LLC) under Pennsylvania law. DLC became a Pennsylvania LLC on November 27, 2017.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Furnished electric service - Pennsylvania

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) Yes...Enter the date when such independent accountant was initially engaged:
 (2) No

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

As of December 31, 2019, Duquesne Light Company is owned entirely by Duquesne Light Holdings, Inc. which in turn is owned by DQE Holdings LLC. DQE Holdings LLC is owned by a consortium of owners as follows (with their respective membership interests in DQE Holdings LLC indicated in parenthesis): GIC/ Epsom Investment Pte Ltd. (44.39%); Three Rivers Utility Holdings, LLC (30.43%); AIA Montana LLC (25.18%).

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
OFFICERS				
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>				
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	
1	President and Chief Executive Officer (ended 4/29/2019)	Richard Riazzi	2,014,650	
2				
3	President and Chief Executive Officer (began 4/30/2019)	Steven E. Malnight	1,344,191	
4				
5	Senior Vice President & Chief Financial Officer	Mark E. Kaplan	1,000,623	
6				
7	Vice President, Rates & Regulatory Affairs,	David T. Fisfis	705,360	
8	General Counsel & Corporate Secretary			
9				
10	Vice President, Operations (ended 9/6/2019)	F. Michael Doran	619,738	
11				
12	Interim Vice President, Operations (began 9/6/2019)	John C. Hilderbrand II	89,627	
13				
14	Vice President, Customer Care (ended 2/28/2019)	Campbell B. Hawkins	272,604	
15				
16	Vice President, Information Technology	Mark S. Miko	612,409	
17	& Chief Information Officer			
18				
19	Vice President, Human Resources	Todd W. Faulk	443,669	
20				
21	Vice President, Communications & Corporate	Jessica J. Rock	305,968	
22	Citizenship (ended 3/31/2020)			
23				
24	Chief Customer Officer (began 1/6/2020)	David L. Johnson		
25				
26	Chief Operating Officer (began 4/1/2020)	Kevin Walker		
27				
28	Vice President, External Affairs (began 4/1/2020)	Katie Davis		
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Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
DIRECTORS				
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.				
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.				
Line No.	Name (and Title) of Director (a)	Principal Business Address (b)		
1	Richard Riazzi (ended 4/29/2019)	Duquesne Light Company		
2	President and Chief Executive Officer	411 Seventh Avenue		
3		Pittsburgh, PA 15219		
4				
5	Steven E. Malnight (began 4/30/2019)	Duquesne Light Company		
6	President and Chief Executive Officer	411 Seventh Avenue		
7		Pittsburgh, PA 15219		
8				
9	Joseph C. Guyaux	Duquesne Light Company		
10		411 Seventh Avenue		
11		Pittsburgh, PA 15219		
12				
13	John McMahon	Duquesne Light Company		
14		411 Seventh Avenue		
15		Pittsburgh, PA 15219		
16				
17	Will Kaffenberger (ended 3/7/2019)	Duquesne Light Company		
18		411 Seventh Avenue		
19		Pittsburgh, PA 15219		
20				
21	Helen Newell (began 3/7/2019)	Duquesne Light Company		
22		411 Seventh Avenue		
23		Pittsburgh, PA 15219		
24				
25	Andrew Dench	Duquesne Light Company		
26		411 Seventh Avenue		
27		Pittsburgh, PA 15219		
28				
29	Edward Dunn	Duquesne Light Company		
30		411 Seventh Avenue		
31		Pittsburgh, PA 15219		
32				
33	Richard Klapow	Duquesne Light Company		
34		411 Seventh Avenue		
35		Pittsburgh, PA 15219		
36				
37	Michael Madia (ended 3/5/2020)	Duquesne Light Company		
38		411 Seventh Avenue		
39		Pittsburgh, PA 15219		
40				
41	Joseph Fontana (began 3/5/2020)	Duquesne Light Company		
42		411 Seventh Avenue		
43		Pittsburgh, PA 15219		
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Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
INFORMATION ON FORMULA RATES FERC Rate Schedule/Tariff Number FERC Proceeding				
Does the respondent have formula rates?			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.				
Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding		
1	PJM Interconnection, LLC			
2	FERC Electric Tariff	Docket Nos. ER06-1549-000 and ER06-1549-001		
3	Pages 1853-1891			
4	(Effective Date 9/17/10 ER11-2801-000)			
5	Attachment H-17			
6				
7	Revised Depreciation Rates	Docket No. ER 14-1258-000		
8	(Effective 6/1/14)			
9				
10	Ministerial Revisions	Docket No. ER 15-1202-000		
11	(Effective 5/8/15)			
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Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
--	--

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	20100514-0020	05/15/2019	ER-06-1549-000	Formula Rate Annual Update	Attachment H17A
2		05/15/2019	ER-06-1549-001		
3					
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Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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INFORMATION ON FORMULA RATES
Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s).	Schedule	Column	Line No
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Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duquesne Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2020	2019/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Item 1
Not Applicable

Item 2
None

Item 3
None

Item 4
None

Item 5
None

Item 6
On October 31, 2019, the Company entered into an agreement to amend and extend its existing credit agreement, which would have terminated on November 24, 2021. The amended credit agreement allows for a revolving credit facility borrowing capacity of \$250.0 million, with a final maturity date of October 31, 2024. Additionally, the Company is authorized to borrow up to \$200.0 million on a short-term basis from Duquesne Light Holdings, Inc. under the terms of a PUC order (Docket No. G-2009-2148505) approved on May 3, 2010. As of December 31, 2019, the Company had \$85.0 million borrowings under this order. The Company is authorized to borrow up to a total of \$425.0 million on a short-term basis under the terms of a FERC order (Docket No. ES19-31-000) approved on August 2, 2019. As of December 31, 2019, the Company had \$85.0 million borrowings under this order. The Company is also authorized to borrow up to \$400.0 million on a long-term basis under the terms of a PUC order (Docket No. S-2019-3013570) approved on December 5, 2019. As of December 31, 2019, the Company had zero borrowings under this order, which expires December 31, 2021.

Item 7
None

Item 8
Market Adjustments and merit increases were granted to management employees effective March 1, 2019, resulting in an incremental annual increase to the payroll of \$2,069,057 (593 employees affected). Under terms of the collective bargaining agreement, union employees received a 3.00% increase effective October 1, 2019, which resulted in an increase to annual compensation of \$1,880,189 (738 employees affected).

Item 9
See Note #9 in the Notes to Financial Statements beginning on Page 123.1

Item 10
None

Item 11
Not Applicable

Item 12
None

Item 13
During the year ended December 31, 2019, the Company experienced three officer changes: (1) Steven E. Malnight replaced Richard Riazzi as President and Chief Executive Officer, (2) John Hilderbrand II is currently serving as Interim Vice President of Operations, replacing the previous Vice President of Operations, F. Michael Doran, and (3) Campbell B. Hawkins is no longer with the Company. The Company also experienced two director changes: (1) Steven E. Malnight

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Duquesne Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2020	2019/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

replaced Richard Riazzi as President and Chief Executive Officer, and (2) Helen Newell replaced Will Kaffenberger as a member of the Board of Directors.

Item 14
Not Applicable

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Duquesne Light Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/29/2020	End of <u>2019/Q4</u>
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	4,568,556,308	4,350,110,340	
3	Construction Work in Progress (107)	200-201	209,342,295	153,933,731	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,777,898,603	4,504,044,071	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,458,074,185	1,370,097,577	
6	Net Utility Plant (Enter Total of line 4 less 5)		3,319,824,418	3,133,946,494	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0	
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0	
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0	
10	Spent Nuclear Fuel (120.4)		0	0	
11	Nuclear Fuel Under Capital Leases (120.6)		0	0	
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0	
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0	
14	Net Utility Plant (Enter Total of lines 6 and 13)		3,319,824,418	3,133,946,494	
15	Utility Plant Adjustments (116)		0	0	
16	Gas Stored Underground - Noncurrent (117)		0	0	
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		6,597,860	5,314,068	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,066,586	599,946	
20	Investments in Associated Companies (123)		0	0	
21	Investment in Subsidiary Companies (123.1)	224-225	0	0	
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)				
23	Noncurrent Portion of Allowances	228-229	0	0	
24	Other Investments (124)		249,586	249,679	
25	Sinking Funds (125)		0	0	
26	Depreciation Fund (126)		0	0	
27	Amortization Fund - Federal (127)		0	0	
28	Other Special Funds (128)		0	454,000	
29	Special Funds (Non Major Only) (129)		0	0	
30	Long-Term Portion of Derivative Assets (175)		0	0	
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		5,780,860	5,417,801	
33	CURRENT AND ACCRUED ASSETS				
34	Cash and Working Funds (Non-major Only) (130)		0	0	
35	Cash (131)		2,781,400	3,463,823	
36	Special Deposits (132-134)		0	0	
37	Working Fund (135)		10,000	10,000	
38	Temporary Cash Investments (136)		3,900,000	11,100,000	
39	Notes Receivable (141)		0	0	
40	Customer Accounts Receivable (142)		144,703,084	141,716,614	
41	Other Accounts Receivable (143)		5,526,726	11,167,528	
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		17,768,234	16,934,568	
43	Notes Receivable from Associated Companies (145)		0	0	
44	Accounts Receivable from Assoc. Companies (146)		700,044	309,088	
45	Fuel Stock (151)	227	0	0	
46	Fuel Stock Expenses Undistributed (152)	227	0	0	
47	Residuals (Elec) and Extracted Products (153)	227	0	0	
48	Plant Materials and Operating Supplies (154)	227	32,114,687	28,091,522	
49	Merchandise (155)	227	0	0	
50	Other Materials and Supplies (156)	227	0	0	
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0	
52	Allowances (158.1 and 158.2)	228-229	0	0	

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Duquesne Light Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 04/29/2020	End of <u>2019/Q4</u>
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
53	(Less) Noncurrent Portion of Allowances		0	0	
54	Stores Expense Undistributed (163)	227	255	0	
55	Gas Stored Underground - Current (164.1)		0	0	
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0	
57	Prepayments (165)		18,740,049	15,339,167	
58	Advances for Gas (166-167)		0	0	
59	Interest and Dividends Receivable (171)		12,415	21,304	
60	Rents Receivable (172)		0	0	
61	Accrued Utility Revenues (173)		0	0	
62	Miscellaneous Current and Accrued Assets (174)		0	0	
63	Derivative Instrument Assets (175)		0	0	
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0	
65	Derivative Instrument Assets - Hedges (176)		0	0	
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0	
67	Total Current and Accrued Assets (Lines 34 through 66)		190,720,426	194,284,478	
68	DEFERRED DEBITS				
69	Unamortized Debt Expenses (181)		7,050,179	6,643,508	
70	Extraordinary Property Losses (182.1)	230a	0	0	
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0	
72	Other Regulatory Assets (182.3)	232	222,043,872	239,515,108	
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0	
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0	
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0	
76	Clearing Accounts (184)		0	0	
77	Temporary Facilities (185)		0	0	
78	Miscellaneous Deferred Debits (186)	233	2,218,689	1,697,332	
79	Def. Losses from Disposition of Utility Plt. (187)		0	0	
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0	
81	Unamortized Loss on Reaquired Debt (189)		19,261,949	21,299,541	
82	Accumulated Deferred Income Taxes (190)	234	205,397,659	226,071,629	
83	Unrecovered Purchased Gas Costs (191)		0	0	
84	Total Deferred Debits (lines 69 through 83)		455,972,348	495,227,118	
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,972,298,052	3,828,875,891	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Duquesne Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2020	2019/Q4
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 57 Column: c

	Column: c	Column: d
Prepaid Information Technology Hardware/Software Maint	\$12,817,271	\$13,452,142
Prepaid Pennsylvania PUC and FERC Assessments	1,380,113	1,379,156
Miscellaneous Prepaid Expenses	1,222,932	397,869
Prepaid Property Risk Insurance	3,319,733	110,000
Total Prepaid Expenses	<u>\$18,740,049</u>	<u>\$15,339,167</u>

Schedule Page: 110 Line No.: 82 Column: c

	Column: c	Column: d
Accrued Pensions	\$47,020,603	\$53,188,461
Other Benefit Costs	8,474,303	8,238,829
Bad Debt Reserve Amortization	5,133,616	4,892,752
Reserve for Warwick Mine Liability	3,620,409	3,954,110
Operating Lease Right of Use (ROU)	9,003,265	0
Other	2,753,542	2,560,001
Accrued Misc Reserves	4,666,689	4,728,777
Reserve for Compensated Absences	1,478,062	1,520,410
Provision for Injuries and Damages	1,256,820	1,461,223
Reserve for Healthcare	520,058	375,597
Reserve for Legacy Issues	430,579	413,111
Legal Accrual	426,251	526,703
Deferred Credits	325,198	323,553
Vacation Pay	562,749	439,942
Accrued Sales and Use Tax	247,575	247,574
Regulatory Liability-Property	119,477,940	143,200,586
Total Accumulated Deferred Income Taxes	<u>\$205,397,659</u>	<u>\$226,071,629</u>

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 04/29/2020	Year/Period of Report end of 2019/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	0	0
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	985,347,596	985,347,596
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	435,011,824	300,567,301
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Required Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-1,868,839	1,314,435
16	Total Proprietary Capital (lines 2 through 15)		1,418,490,581	1,287,229,332
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,195,000,000	1,195,000,000
19	(Less) Required Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		0	0
24	Total Long-Term Debt (lines 18 through 23)		1,195,000,000	1,195,000,000
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		4,350,046	5,057,510
29	Accumulated Provision for Pensions and Benefits (228.3)		26,387,995	25,220,028
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,800,000	1,300,000
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		922,271	1,024,865
35	Total Other Noncurrent Liabilities (lines 26 through 34)		33,460,312	32,602,403
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	45,000,000
38	Accounts Payable (232)		146,241,274	132,534,854
39	Notes Payable to Associated Companies (233)		85,000,000	0
40	Accounts Payable to Associated Companies (234)		76,787	415,591
41	Customer Deposits (235)		11,778,664	10,762,276
42	Taxes Accrued (236)	262-263	13,541,684	13,360,509
43	Interest Accrued (237)		19,189,158	18,278,543
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 04/29/2020	Year/Period of Report end of 2019/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,095,585	710,696
48	Miscellaneous Current and Accrued Liabilities (242)		27,754,996	30,500,394
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		304,678,148	251,562,863
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		0	15,923
57	Accumulated Deferred Investment Tax Credits (255)	266-267	0	0
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	108,548,018	117,728,314
60	Other Regulatory Liabilities (254)	278	129,683,321	178,781,762
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		674,111,257	666,506,988
64	Accum. Deferred Income Taxes-Other (283)		108,326,415	99,448,306
65	Total Deferred Credits (lines 56 through 64)		1,020,669,011	1,062,481,293
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,972,298,052	3,828,875,891

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 112 Line No.: 48 Column: c

	Column: c	Column: d
Employee Benefits	\$12,206,261	\$12,613,416
Compensated Absences	7,063,557	6,785,080
Counterparty Collateral	4,025,695	4,965,238
Accrued Payroll	1,588,883	2,294,096
Legal Reserve	1,475,319	1,823,000
Workmen's Comp	1,160,281	1,409,564
Other	<u>235,000</u>	<u>610,000</u>
Total Misc Current and Accrued Liabilities	\$27,754,996	\$30,500,394

Schedule Page: 112 Line No.: 63 Column: c

	Column: c	Column: d
Accelerated Depreciation	<u>\$674,111,257</u>	<u>\$666,506,988</u>
Total Accum. Deferred Income Taxes - Property	\$674,111,257	\$666,506,988

Schedule Page: 112 Line No.: 64 Column: c

	Column: c	Column: d
Pension Regulatory Assets	\$83,365,312	\$87,475,822
Amort of Loss on Reacquisition	5,345,670	5,894,460
Regulatory Assets	8,205,264	3,719,934
Operating Lease Right of Use (ROU)	9,028,992	0
Compensated Absences	1,478,061	1,520,410
Partnership Investments	903,116	837,680
Total Accum. Deferred Income Taxes	<u>\$108,326,415</u>	<u>\$99,448,306</u>

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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STATEMENT OF INCOME

Quarterly

- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
- Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	963,057,922	937,475,157		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	406,052,413	435,226,684		
5	Maintenance Expenses (402)	320-323	46,385,677	45,319,594		
6	Depreciation Expense (403)	336-337	121,994,027	117,299,861		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	45,391,269	41,551,472		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	57,518,352	56,077,283		
15	Income Taxes - Federal (409.1)	262-263	27,996,974	15,068,695		
16	- Other (409.1)	262-263	10,030,152	9,360,734		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	82,465,390	83,577,209		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	73,112,411	72,377,668		
19	Investment Tax Credit Adj. - Net (411.4)	266				
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		724,721,843	731,103,864		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		238,336,079	206,371,293		

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>	
STATEMENT OF INCOME FOR THE YEAR (continued)						
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		238,336,079	206,371,293		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)		1,107			
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		708,452	701,380		
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		305,266	623,317		
38	Allowance for Other Funds Used During Construction (419.1)		3,613,287	4,948,099		
39	Miscellaneous Nonoperating Income (421)		610,046	822,988		
40	Gain on Disposition of Property (421.1)		24,954	189,718		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		5,263,112	7,285,502		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		22,884	232,154		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		1,788,930	1,972,387		
46	Life Insurance (426.2)					
47	Penalties (426.3)		-334,000			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		187,945	209,902		
49	Other Deductions (426.5)		2,294,930	2,469,731		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		3,960,689	4,884,174		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263				
53	Income Taxes-Federal (409.2)	262-263	-202,727	494,949		
54	Income Taxes-Other (409.2)	262-263	-421,000	550,256		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,417,655	226,188		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	213,865	377,769		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		580,063	893,624		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		722,360	1,507,704		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		51,763,015	53,189,927		
63	Amort. of Debt Disc. and Expense (428)		383,535	345,649		
64	Amortization of Loss on Required Debt (428.1)		2,037,591	2,144,133		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		2,030,148	11,628		
68	Other Interest Expense (431)		2,325,715	2,405,285		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,926,088	2,336,604		
70	Net Interest Charges (Total of lines 62 thru 69)		54,613,916	55,760,018		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		184,444,523	152,118,979		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		184,444,523	152,118,979		

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4	
STATEMENT OF RETAINED EARNINGS						
<p>1. Do not report Lines 49-53 on the quarterly version.</p> <p>2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.</p> <p>3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)</p> <p>4. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.</p> <p>6. Show dividends for each class and series of capital stock.</p> <p>7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.</p>						
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)		
UNAPPROPRIATED RETAINED EARNINGS (Account 216)						
1	Balance-Beginning of Period		300,567,301	226,448,322		
2	Changes					
3	Adjustments to Retained Earnings (Account 439)					
4						
5						
6						
7						
8						
9	TOTAL Credits to Retained Earnings (Acct. 439)					
10						
11						
12						
13						
14						
15	TOTAL Debits to Retained Earnings (Acct. 439)					
16	Balance Transferred from Income (Account 433 less Account 418.1)	216	184,444,523	152,118,979		
17	Appropriations of Retained Earnings (Acct. 436)					
18						
19						
20						
21						
22	TOTAL Appropriations of Retained Earnings (Acct. 436)					
23	Dividends Declared-Preferred Stock (Account 437)					
24		238				
25						
26						
27						
28						
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)					
30	Dividends Declared-Common Stock (Account 438)					
31		238	-50,000,000	(78,000,000)		
32						
33						
34						
35						
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-50,000,000	(78,000,000)		
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings					
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		435,011,824	300,567,301		
APPROPRIATED RETAINED EARNINGS (Account 215)						
39						
40						

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		435,011,824	300,567,301
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
STATEMENT OF CASH FLOWS				
<p>(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>				
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)	
1	Net Cash Flow from Operating Activities:			
2	Net Income (Line 78(c) on page 117)	184,444,523	152,118,979	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	167,385,296	158,851,333	
5	Amortization of			
6	Capital Leases and Other	2,422,043	3,266,280	
7	Other Non Cash Charges	-2,015,307	35,985,097	
8	Deferred Income Taxes (Net)	10,547,769	11,047,960	
9	Investment Tax Credit Adjustment (Net)			
10	Net (Increase) Decrease in Receivables	3,105,931	-4,012,105	
11	Net (Increase) Decrease in Inventory	-4,023,420	-4,528,247	
12	Net (Increase) Decrease in Allowances Inventory			
13	Net Increase (Decrease) in Payables and Accrued Expenses	-2,471,811	14,264,982	
14	Net (Increase) Decrease in Other Regulatory Assets	44,079,815	12,977,952	
15	Net Increase (Decrease) in Other Regulatory Liabilities	-49,098,441	3,471,835	
16	(Less) Allowance for Other Funds Used During Construction	3,613,287	4,948,099	
17	(Less) Undistributed Earnings from Subsidiary Companies			
18	Other (provide details in footnote):			
19	Other: Net Change in Other Current Assets	-3,400,882	-5,894,453	
20	Other: Pension Contribution	-10,000,000	-23,000,000	
21	Other: Net	-4,718,977	-5,430,784	
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	332,643,252	344,170,730	
23				
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	-328,442,967	-344,850,525	
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant			
29	Gross Additions to Nonutility Plant	-1,283,792		
30	(Less) Allowance for Other Funds Used During Construction	-3,926,087	-2,336,604	
31	Other (provide details in footnote):			
32	Other: Net	-3,933,881	-2,385,538	
33				
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-329,734,553	-344,899,459	
35				
36	Acquisition of Other Noncurrent Assets (d)			
37	Proceeds from Disposal of Noncurrent Assets (d)			
38				
39	Investments in and Advances to Assoc. and Subsidiary Companies			
40	Contributions and Advances from Assoc. and Subsidiary Companies			
41	Disposition of Investments in (and Advances to)			
42	Associated and Subsidiary Companies			
43				
44	Purchase of Investment Securities (a)			
45	Proceeds from Sales of Investment Securities (a)			

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STATEMENT OF CASH FLOWS				
<p>(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>				
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)	
46	Loans Made or Purchased			
47	Collections on Loans			
48				
49	Net (Increase) Decrease in Receivables			
50	Net (Increase) Decrease in Inventory			
51	Net (Increase) Decrease in Allowances Held for Speculation			
52	Net Increase (Decrease) in Payables and Accrued Expenses			
53	Other (provide details in footnote):			
54				
55				
56	Net Cash Provided by (Used in) Investing Activities			
57	Total of lines 34 thru 55)	-329,734,553	-344,899,459	
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)		184,041,061	
62	Preferred Stock			
63	Common Stock			
64	Other (provide details in footnote):			
65				
66	Net Increase in Short-Term Debt (c)	110,000,000	65,000,000	
67	Other (provide details in footnote):			
68	Other: Affiliated borrowings from aprent	140,750,000		
69				
70	Cash Provided by Outside Sources (Total 61 thru 69)	250,750,000	249,041,061	
71	Debt Issuance Costs	-791,122		
72	Payments for Retirement of:			
73	Long-term Debt (b)		-109,905,000	
74	Preferred Stock			
75	Common Stock			
76	Other (provide details in footnote):			
77	Other: Affiliated borrowing repayments to partent	-55,750,000		
78	Net Decrease in Short-Term Debt (c)	-155,000,000	-70,000,000	
79	Distributions to Parent	-50,000,000	-78,000,000	
80	Dividends on Preferred Stock			
81	Dividends on Common Stock			
82	Net Cash Provided by (Used in) Financing Activities			
83	(Total of lines 70 thru 81)	-10,791,122	-8,863,939	
84				
85	Net Increase (Decrease) in Cash and Cash Equivalents			
86	(Total of lines 22,57 and 83)	-7,882,423	-9,592,668	
87				
88	Cash and Cash Equivalents at Beginning of Period	14,573,823	24,166,491	
89				
90	Cash and Cash Equivalents at End of period	6,691,400	14,573,823	

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report 2019/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

NOTES TO FINANCIAL STATEMENTS

1. General Information

DQE Holdings LLC (the LLC), a Delaware limited liability company, was formed in July 2006 to acquire Duquesne Light Holdings, Inc. (Holdings) and had no principal operations prior to the acquisition of Holdings on May 31, 2007.

The LLC is a holding company. The LLC is owned by a consortium of private equity investors (the Members) including Epsom Investment Pte. Ltd (Epsom) at 44.4%, Three Rivers Utility Holdings, LLC at 30.4% and AIA Montana LLC (AIA) at 25.2%.

Duquesne Light Company (the Company), a direct subsidiary of Holdings and an indirect subsidiary of the LLC, was formed in 1912 by the consolidation and merger of three constituent companies. The Company operates as a limited liability company. The Company is an electric utility engaged in the supply (through its provider-of-last-resort service (POLR)), transmission and distribution of electric energy.

2. Accounting Policies

Basis of Accounting - The financial statements included herein are prepared in accordance with the accounting requirements of the FERC as set forth in its applicable USofA and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States (GAAP). The primary differences between FERC accounting requirements and GAAP are (1) deferred tax assets (Account 190) are shown on the asset side of the comparative balance sheet for FERC purposes but are netted against deferred tax liabilities under GAAP; (2) the tax effect of the items included in the Statement of Accumulated Comprehensive Income and Comprehensive Income is not required to be disclosed separately for FERC, but is required under GAAP; (3) GAAP requires the presentation of certain information about operating segments which is not included for FERC reporting purposes; (4) in accordance with Accounting Standards Codification (ASC) No. 740 – Income Taxes, the Company recognized uncertain tax positions that were recorded as current and non-current tax reserve liabilities under GAAP. FERC requires such uncertain tax positions to be recorded within taxes accrued if they represent permanent differences and deferred tax liabilities if they represent temporary differences; (5) for FERC purposes debt issuance costs are shown as assets on the comparative balance sheet within unamortized debt expense (Account 181) and unamortized loss on reacquired debt (Account 189), but debt issuance costs are netted against the long-term debt liability for GAAP purposes; (6) GAAP requires that the gains and losses recorded to the income statements related to unrealized non-hedging activities be recorded along with the underlying transaction. For GAAP reporting purposes, non-hedging activities are recorded as operating expenses. For FERC reporting purposes, non-hedging transactions are recorded as below-the-line amounts in accordance with FERC Order No. 627; (7) GAAP requires under Accounting Standards Update (ASU) 2017-07 that net periodic pension and postretirement benefit cost components associated with service costs be reported in the same financial statement line as employee compensation costs and all other net periodic benefit costs be presented separately outside of income from operations. For FERC reporting purposes, the Company has continued to report all net periodic pension and postretirement benefit cost components together in their respective jurisdictional account without separation of their various cost components; (8) GAAP also requires under ASU 2017-07 that net periodic pension and postretirement benefit cost components associated with service costs are the only allowable costs for capitalization. Other non-service cost components of net periodic benefit costs must be presented as an expense. For FERC reporting purposes, the Company has continued to capitalize allowable charges associated with net periodic benefit costs regardless of their cost component; (9) GAAP requires cash and cash equivalents to be presented net of outstanding checks, however for FERC reporting purposes outstanding checks are presented in accounts payable; (10) GAAP now requires under ASU 2016-02 that lessees recognize a lease liability and a right-of-use asset for all leases, including operating leases, with a term greater than twelve months on the balance sheet. For FERC reporting purposes, the Company has elected not to show operating lease right-of-use assets and operating lease liabilities on the balance sheet, creating a FERC to GAAP difference, in order to ensure that there is no impact on existing ratemaking processes; (11) GAAP requires restricted cash to be presented separately from cash and cash equivalents, however for FERC reporting purposes restricted cash should be combined with cash and cash equivalents; (12) GAAP now allows under ASU 2018-02 for a reclassification from accumulated other comprehensive income (AOCI) to retained earnings for stranded tax effects resulting from the Tax Cuts and Jobs Act (TCJA). For FERC reporting purposes, the FERC issued an order that provided approval for this reclassification if both AOCI and retained earnings are included in the Company's capital structure for ratemaking purposes. Since the Company has not included AOCI in the capital part of the FERC

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NOTES TO FINANCIAL STATEMENTS (Continued)			

formula, the Company will not report the stranded tax effects in AOCI and retained earnings for FERC purposes, creating a FERC to GAAP difference.

The Company's electricity delivery business segment is subject to regulation by the PUC and the FERC with respect to rates for delivery of electric power, accounting, issuance of securities and other matters. The electricity supply business segment is regulated by the FERC for wholesale power sales.

The electricity delivery business segment operations are subject to utility-specific accounting provisions and accordingly reflect regulatory assets and liabilities consistent with cost-based ratemaking regulations. Regulatory assets established by the Company represent probable future revenue, because provisions for these costs are currently included, or are expected to be included, in charges to electric utility customers through the ratemaking process. Regulatory liabilities established by the Company represent probable future reductions in revenues associated with amounts that are to be credited to customers through the ratemaking process. The preparation of financial statements in conformity with USofA requires management to make estimates and assumptions with respect to values and conditions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements. The reported amounts of revenues and expenses during the reporting period also may be affected by the estimates and assumptions management is required to make. Management evaluates these estimates on an ongoing basis, using historical experience and other methods considered reasonable in the particular circumstances. Nevertheless, actual results may differ significantly from these estimates.

Customer Concentrations - The Company's electric utility operations provide service to approximately 600,000 direct customers in southwestern Pennsylvania (including in the City of Pittsburgh), a territory of approximately 800 square miles.

Revenues from Utility Sales - The Company's meters are read at least monthly and electric utility customers are billed on a monthly basis. Revenues reflect estimated customer usage in an accounting period, regardless of when billed (see Note 4).

Retail sales of electricity include related excise and other taxes, primarily gross receipts taxes that are collected from ratepayers and remitted to the appropriate taxing agency. These taxes are recorded as an expense in taxes other than income taxes and as an offset to a prepaid tax account that is created at the beginning of every year. The excise and other taxes recorded in the Company's revenue were approximately \$50.2 million and \$48.6 million for the years ended December 31, 2019 and 2018, respectively.

The Company is annually permitted to recalculate its transmission revenue requirement pursuant to the formula rate accepted by the FERC. The annual update contains a true-up mechanism that allows the Company to recover expenses and earn a return on and recover investments in transmission on a current rather than a lagging basis. Accordingly, revenue is recognized for services provided during each reporting period based on actual net revenue requirements calculated using the annual update formula. The Company accrues or defers revenues to the extent that the actual net revenue requirement for the reporting period is higher or lower, respectively, than the net revenue requirement estimate (and thus billed to customers) for the reporting period. The true-up amount is amortized over the period it is included in rates to customers.

Other Operating Revenues - Other operating revenues include (i) rental fees from third parties who have cable or other equipment attached to the Company's utility poles and transmission towers, or who have cable included in the Company's underground ducts, (ii) transmission fees charged to others that use the Company's transmission system, (iii) late payment and other customer fees and (iv) short-term sales of power to other utilities made at market rates.

Investment and Other Income (Loss) - Investment and other income (loss) includes (i) allowance for funds used during construction (AFUDC), which represents the estimated cost of equity funds to finance construction, (ii) contributions in aid of construction, (iii) interest income, (iv) income or losses from long-term investments, (v) portion of pension expenses and (vi) various other gains or losses.

Cash Equivalents - Cash equivalents are short-term, highly liquid investments with original maturities of three or fewer months. They are stated at cost, which approximates market.

Restricted Cash - Deposits and other cash equivalents that are restricted by agreement or that have been clearly designated for a specific purpose are classified as restricted cash. On the balance sheets, restricted cash is classified as

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NOTES TO FINANCIAL STATEMENTS (Continued)			

current or non-current based on the time period in which the Company expects to utilize the cash for its intended purpose.

Receivables - Receivables on the balance sheets are comprised of outstanding billings for electric customers, other utilities and amounts related to unbilled revenues. In addition, the Company has certain transactions with affiliates that give rise to receivables (see Note 11).

Purchase of Receivables - The Company purchases without recourse, at a discount, the accounts receivable for residential, small commercial and small industrial customers who have chosen (i) an alternative electric generation supplier (EGS) and (ii) to receive a consolidated bill from the Company. The discount rate reflects the costs related to the estimated incremental EGS uncollectible expenses and recovers operating and administrative costs associated with the program. The Company records a receivable for amounts due from the EGS customers and a liability for amounts owed to the EGSs. The Company reimburses the EGSs for their customer billings regardless of whether the Company receives payment from the customer.

Property, Plant and Equipment - Property, plant and equipment consists of (i) distribution poles and equipment, (ii) lower voltage distribution wires used in delivering electricity to customers, (iii) substations and transformers, (iv) high voltage transmission wires used in delivering electricity to substations, (v) meters and automated meter reading assets and (vi) internal telecommunication equipment, vehicles, software and office equipment primarily used in the electricity delivery business segment.

The asset values of the Company's utility properties are stated at original construction cost, which includes labor costs, related payroll taxes, pensions and other fringe benefits, as well as allocated overhead costs. Also included in original construction cost is an AFUDC.

Additions to, and replacements of, property units are charged to plant accounts. Maintenance, repairs and replacement of minor items of property are recorded as expenses when they are incurred. The costs of electricity delivery business segment properties that are retired (plus removal costs and less any salvage value) are charged to accumulated depreciation and amortization.

Substantially all of the electric utility properties are subject to the lien of the Company's first mortgage indenture.

Depreciation expense of \$167.7 million and \$159.1 million was recorded in the years ended December 31, 2019 and 2018, respectively. Depreciation of property, plant and equipment is recorded on a straight-line basis over the estimated remaining useful lives of properties, which is approximately 24 years for both the transmission and distribution portions of electric plant in service.

Impairment of Assets - The Company evaluates long-lived assets for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Indicators of impairment may include a deteriorating business climate, including, but not limited to, market conditions, condition of the asset, specific regulatory disallowance, or plans to dispose of a long-lived asset significantly before the end of its useful life.

The Company determines whether or not long-lived assets and asset groups are impaired by comparing their undiscounted expected future cash flows to their carrying value. When the undiscounted cash flow analysis indicates a long-lived asset or asset group is not recoverable, the amount of the impairment loss is determined by measuring the excess of the carrying amount of the long-lived asset or asset group over its fair value less costs to sell.

Intangible assets are reviewed for impairment whenever events or circumstances indicate the carrying value of such assets may not be recoverable.

Income Taxes - The Company uses the liability method in computing deferred taxes on all differences between book and tax basis of assets and liabilities. These book/tax differences occur when events and transactions recognized for financial reporting purposes are not recognized in the same period for tax purposes. The deferred tax liability or asset is also adjusted in the period of enactment for the effect of changes in tax laws or rates. Valuation allowances are provided against deferred tax assets for amounts which are not considered more likely than not to be realized.

The Company files a consolidated United States (U.S.) federal income tax return with the LLC and its subsidiaries, all of whom participate in an intercompany tax sharing arrangement which generally provides that taxable income for each subsidiary be calculated as if it filed a separate return. The Company's federal tax receivable/payable is reflected in affiliate receivables/payable to affiliates on the balance sheets.

The Company recognizes a regulatory asset or liability for deferred tax liabilities or assets that are expected to be recovered or refunded through rates. The difference in the provision for deferred income taxes related to depreciation of

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electric plant in service and the amount that otherwise would be recorded under GAAP is deferred and included in regulatory assets or liabilities on the balance sheets.

The Company accounts for uncertainty in income taxes using a recognition threshold and measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. The recognition threshold is the first step which requires the Company to determine whether it is more likely than not that a tax position will be sustained upon examination, including resolution of any related appeals or litigation processes, based on the technical merits of the position in order to record any financial statement benefit. If the first step is satisfied, then the Company must measure the tax position to determine the amount of tax benefit to recognize in the financial statements. The tax position is measured at the largest amount of tax benefit that has a cumulative probability greater than 50% of being realized upon ultimate settlement.

Contingent Losses/Gains - The Company establishes reserves for estimated loss contingencies when it is management's assessment that a loss is probable and an amount or range of amounts can be reasonably estimated. Reserves for contingent liabilities are based upon management's assumptions and estimates and the advice of legal counsel, consultants or others regarding the probable outcomes of the matter. Should additional information become known, or circumstances change with respect to the likelihood or amount of loss indicating that the ultimate outcome will differ from the estimates, revisions to the estimated reserves for contingent liabilities would be recognized in income in that period. Gain contingencies are not recognized in income until they have been realized.

Dividends - Holdings' practice is for its subsidiaries to dividend their earnings on a quarterly basis, based on the availability of cash and future cash needs. Cash dividends totaling \$50.0 million and \$78.0 million were declared and paid for the years ended December 31, 2019 and 2018, respectively.

Subsequent Events - The Company has evaluated the impact of events occurring after December 31, 2019 through March 5, 2020, the date on which the financial statements were available for issuance. Through March 5, 2020, there were no subsequent events identified that would materially affect the financial statements or notes to the financial statements. The Company has additionally evaluated subsequent events for disclosure purposes through April 29, 2020 and there were no subsequent events identified that would materially affect the financial statements or notes to the financial statements other than the COVID-19 disclosure discussed below.

COVID-19 Pandemic - COVID-19 is a rapidly evolving pandemic causing heightened social and economic uncertainty worldwide, as well as within the territory of the Company. As the extent and duration of the recent outbreak of COVID-19 remains unclear, the full effect on the business, its customers and suppliers, and the regulatory environment is unknown at this time. The continued spread of the pandemic has the potential to adversely impact the Company's business by reducing the ability to collect on receivables from customers, decreasing the demand for electricity, reducing the supply of electricity from generation facilities, interrupting the Company's supply chain, and disrupting the Company's workforce and contractors, as well as other factors. The extent to which COVID-19, and associated regulatory activities, impacts the Company's future financial condition, results of operations, cash flows, liquidity, debt covenants and fair value of pension plan assets will depend on future developments, which are highly uncertain and cannot be predicted with confidence at this time. In response to the uncertainty of COVID-19 and the capital market volatility, the Company borrowed the full amount available on its revolving credit facility, \$250.0 million, on March 24, 2020.

Federal and state government and regulatory agencies have begun instituting programs in an attempt to both curb the spread of COVID-19 and to also provide economic stimulus to mitigate the economic impacts of the virus. On March 13, 2020, the Pennsylvania Public Utility Commission issued an emergency order prohibiting the termination of service of electric utility customers. The termination moratorium will remain in place for as long as the COVID-19 Proclamation of Disaster, issued by Pennsylvania Governor Tom Wolf on March 6, 2020, is in effect. Additionally, on March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law by President Trump. The CARES Act contained a number of provisions including providing financial relief from the regulations surrounding loans and distributions from 401(k) retirement plans. The Company has complied with these regulations and will continue to react to these measures as they are released.

Recent Accounting Pronouncements - In December 2019, the Financial Accounting Standards Board (FASB) issued ASU No. 2019-12, "Income Taxes (Topic 740) – Simplifying the Accounting for Income Taxes," which adds improvements

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and removes exceptions to Topic 740 to simplify GAAP and existing guidance. The standard is effective for fiscal years beginning after December 15, 2020 with early adoption permitted. The standard must be applied on a prospective basis. The Company is currently in the process of evaluating the potential impact of this standard on the financial statements.

Recently Adopted Accounting Pronouncements - In February 2016, the FASB issued ASU No. 2016-02, "Leases," which requires lessees to recognize a lease liability and a right-of-use asset for all leases, including operating leases, with a term greater than twelve months on the balance sheet. The Company adopted this standard as of January 1, 2019 utilizing the modified retrospective transition method for GAAP reporting. For FERC reporting purposes, the Company has elected not to show operating lease right-of-use assets and operating lease liabilities on the balance sheet, creating a FERC to GAAP difference, in order to ensure that there is no impact on existing ratemaking processes.

3. Rate Matters

The Company is involved in rate and regulatory proceedings with the FERC and the PUC. This note is a discussion of rate matters that could have a material effect on the Company's financial statements.

POLR Service

The Company's customers may choose to receive their electric energy from an alternative EGS; otherwise they will be served through the Company's POLR arrangements. Customers who select an alternative EGS pay for generation and transmission charges set by that supplier and pay the Company's distribution charges.

Effective June 1, 2017, customers who do not choose an alternative EGS are served through the Company's POLR VIII plan. POLR VIII provides for a descending clock auction process for the determination of electric generation supply rates. This auction process is designed to provide greater transparency to all participants and further ensures that POLR customers are receiving the lowest price possible at the time of the auction. POLR VIII plan provisions include conducting an annual auction process for hourly price service (HPS) customers, the introduction of a combination of 12 and 24 month laddered contracts to residential and small commercial and industrial customers to provide greater rate stability and the recovery of the incremental EGS uncollectible expenses from the Company's purchase of receivable program through customer billings. Under POLR VIII, the Company also proposed to enter into long-term purchased power agreements (PPA) with developers of utility scale solar projects for a quantity of up to 27 megawatts (MW) to satisfy Alternative Energy Portfolio Standard (AEPS) requirements. The Company will collaborate with the PUC regarding potential approval of the solar plan at a later date. Pursuant to the PUC approved POLR VIII plan, the Company will continue to act as an administrative intermediary only.

The Company filed the POLR IX plan on April 20, 2020, which has an expected effective date of June 1, 2021.

Transmission and Distribution Rates

Annually, the Company is permitted through its PUC approved Transmission Service Charge (TSC) filing to recover on a dollar-for-dollar basis the expenses it incurs from the PJM Interconnection (PJM) as a provider of transmission service to retail customers taking POLR service, as well as, update the Company's retail transmission rates to reflect the annually updated FERC revenue requirements and rates. In May 2019 and May 2018, the Company filed its annual formula update (as described in Note 2) with the FERC resulting in an increase in revenue of \$4.0 million and a decrease in revenue of \$2.6 million, respectively. Simultaneously, the Company also filed with the PUC for a pass through of costs in its state transmission rates. The updated formula and state rates are effective for customers beginning June 1st of each year. As of December 31, 2017, the Company recorded a regulatory liability for excess accumulated deferred income taxes (EDIT) that is to be refunded to transmission customers as a result of the TCJA. On November 21, 2019, FERC issued final rule Order 864, requiring public utility transmission providers with existing formula rates to revise those formula rates to account for changes caused by the TCJA, specifically the treatment of EDIT. In the order, the FERC requires utilities to refund to customers any excess tax balances collected following the change in tax rate, but did not prescribe a specific mechanism to be applied to all formula rates or a specific flow-back period for unprotected EDIT. Instead, the FERC will consider each of these on a case-by-case basis and allow each utility to propose and justify the method. Additionally, the FERC did not require the refund of interest accrued over the last year while utilities awaited final guidance. Transmission Utilities must file either a compliance filing within 30 days of the effective date of this final rule or make such changes during the utility's next annual informational filing. The Company's next annual informational filing is May 1, 2020 and is currently assessing changes to its formula filing for the final rule.

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In September 2016, the PUC approved the Company's long-term infrastructure improvement plan (LTIIP). The approval of the LTIIP allows the Company to recover reasonable and prudently incurred costs related to the repair, improvement and accelerated replacement of aging infrastructure over a six year period without the need for a traditional distribution rate case. During the six year period between 2017 and 2022, the Company plans to have capital expenditures totaling \$130.0 million related to the accelerated distribution projects capital expenditure and \$651.1 million related to the overall distribution projects.

In June 2018, the Governor of Pennsylvania signed Act 58 of 2018, which authorized the PUC to review and approve utility-proposed alternative rate mechanisms, including options such as decoupling mechanisms, formula rates, multi-year plans and performance based rates. The Company cannot predict the outcome or the potential financial impact, if any, of this matter.

In December 2018, the PUC approved new distribution rates for the Company. These rates became effective on December 29, 2018 and provide for an increase of \$40.5 million in new revenues as well as the inclusion of an additional \$52.2 million of revenues recovered under current surcharges for a total of a \$92.7 million increase to base distribution revenues. Key issues resolved in the settlement included a \$24.0 million refund to customers related to 2018 federal corporate income tax savings resulting from the TCJA, an electric vehicle pilot program, the ability to treat cloud-based computing costs as rate base and the continued recovery of pension contributions.

4. Revenue from Contracts with Customers

The Company generates substantially all of its revenues from contracts with tariff-based distribution and transmission electric service customers and POLR electric energy customers.

Distribution Revenue

The Company provides distribution electric services to residential, commercial and industrial customers. The Company satisfies its performance obligation to its customers and revenue is recognized over time as electric service is delivered and simultaneously consumed by the customer. The amount of revenue recognized is based on the volume of electric service delivered during the period and a per-unit state-regulated electric rate tariff, in addition to a monthly fixed charge, applicable demand charges and any regulatory approved surcharges. Customers are typically billed monthly on a metered cycle basis and outstanding amounts are typically due within 21 days of the date of the bill. An estimate of unbilled revenues is calculated to recognize electric service provided from the last meter reading through the end of the calendar month.

Distribution customers are "at will" customers with no term contract and no minimum purchase commitment. Performance obligations are limited to the service requested and received to date. Accordingly, there are no material unsatisfied performance obligations.

Electric Supply (POLR)

The Company serves electric energy needs for its customers who do not choose an alternative EGS through its POLR arrangements (see Note 3). These POLR arrangements serve customers under a competitive procurement process approved by the PUC. The amount of revenue recognized is based on the Company's volume of electric energy transferred to the customer at the competitive electric generation supply market rates obtained through the Company's PUC approved competitive procurement process. Customers are typically billed monthly and outstanding amounts are typically due within 21 days of the date of the bill.

The Company's agreement to provide electric energy needs contains no minimum purchase commitment. The performance obligation is limited to the service requested and received to date. Accordingly, the Company has no unsatisfied performance obligations.

Transmission Revenue

The Company generates transmission revenue from a FERC-approved PJM Open Access Transmission Tariff. The Company calculates transmission revenue pursuant to a formula-based rate accepted by the FERC. An annual revenue requirement to provide transmission services is calculated using this formula-based rate (see Note 2). The Company satisfies its performance obligation to provide transmission services and revenue is recognized (and thus billed to customers) over time as transmission services are provided and consumed. This method of recognition fairly presents the Company's transfer of transmission services as the daily rate is set by the FERC approved formula-based rate. PJM

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remits payment on a weekly basis.

The Company's agreement to provide transmission services contains no minimum purchase commitment. The performance obligation is limited to the service requested and received to date. Accordingly, the Company has no unsatisfied performance obligations.

The following table shows revenues from contracts with customers disaggregated by type of service for the years ended December 31, 2019 and 2018, respectively.

	(Millions of Dollars)	
	2019	2018
Distribution	\$ 571.3	\$ 526.6
Electric Supply (POLR)	237.2	255.5
Transmission	137.4	137.7
Other (a)	17.9	18.4
Revenue from Contracts with Customers	\$ 963.8	\$ 938.2

(a) Primarily includes revenues from pole attachments and other miscellaneous revenues.

Contract receivables from customers are included in electric customer receivables, unbilled electric customer receivables and other receivables on the balance sheets.

Contract liabilities primarily result from recording contractual billings in advance for customer pole attachments to the Company's infrastructure in addition to payments received in excess of revenues earned to date. Advanced billings for customer pole attachments are recognized as revenue ratably over the billing period. Payments received in excess of revenues earned to date are recognized as revenue as services are delivered in subsequent periods.

The following table shows the balances of contract liabilities resulting from contracts with customers:

(Millions of Dollars)	
Balance at December 31, 2017	\$ 0.1
Increases as a result of additional cash received or due	5.4
Amounts recognized into operating revenues (a)	(4.4)
Balance at December 31, 2018	\$ 1.1
Balance at December 31, 2018	\$ 1.1
Increases as a result of additional cash received or due	4.5
Amounts recognized into operating revenues (a)	(4.5)
Balance at December 31, 2019	\$ 1.1

(a) Recognized in other operating revenues on the statement of operations.

5. Fair Value Measures and Derivative Instruments

The FASB provides a framework for measuring fair value under GAAP. Fair value is defined as the price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between the willing market participants on the measurement date. The fair value hierarchy prioritizes the inputs utilized to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The Company uses, as appropriate, a market approach (generally, data from market transactions), income approach (generally, present value techniques and option-pricing models), and/or a cost approach (generally, replacement cost) to measure the fair value of an asset or a liability. The three levels of the fair value hierarchy are as follows:

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Level 1 – Financial instruments that are valued using quoted prices available in active markets for identical assets or liabilities as of the reporting date. Active markets are those where transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis. The Company’s Level 1 assets primarily consist of money market funds listed on active exchanges. The Company uses quoted prices in active markets for identical assets in valuing its money market funds.

Level 2 – Financial instruments that are valued using models or other valuation methodologies based on assumptions that are observable in the marketplace throughout the full term of the instrument, can be derived from observable data or supported by observable levels at which transactions are executed in the marketplace. These models are primarily industry-standard models that consider various assumptions including quoted forward prices for commodities, time value, volatility factors and current market and contractual prices for the underlying instruments, as well as other relevant economic measures.

Level 3 – Financial instruments that are valued using pricing inputs that are generally less observable from objective sources. These inputs may be used with internally developed methodologies that result in management’s best estimate of fair value.

In some cases, the inputs used to measure fair value may meet the definition of more than one level within the fair value hierarchy. The lowest level input that is significant to the fair value measurement in its totality determines the applicable level in the fair value hierarchy. The Company’s assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

The Company measures the fair value of other long-lived assets on a non-recurring basis using Level 2 or Level 3 inputs when the assets are determined to be impaired. The carrying values of accounts receivable, accounts payable, inventory and other short-term assets and liabilities are deemed to be reasonable estimates of fair values because of their short-term nature.

The Company’s assets measured at fair value on a recurring basis as of December 31, 2019 and 2018 consisted of the following:

(Millions of Dollars)
As of December 31, 2019

Recurring Fair Value Measures	Level 1	Level 2	Level 3	Other	Cash Collateral	Total
Assets:						
Cash and cash equivalents (a)	\$ 6.7	\$ -	\$ -	\$ -	\$ -	\$ 6.7
Restricted cash (b)	-	-	-	-	-	-
Total assets	\$ 6.7	-	-	-	-	6.7

(a) Level 1 amounts primarily represent investments in money market funds.

(b) Amounts in "Other" column primarily represent restricted cash in bank accounts with financial institutions.

(Millions of Dollars)
As of December 31, 2018

Recurring Fair Value Measures	Level 1	Level 2	Level 3	Other	Cash Collateral	Total
Assets:						
Cash and cash equivalents (a)	\$ 6.1	\$ -	\$ -	\$ -	\$ -	\$ 6.1
Restricted cash (b)	-	-	-	0.5	-	0.5
Total assets	\$ 6.1	\$ -	\$ -	\$ 0.5	\$ -	6.6

(a) Level 1 amounts primarily represent investments in money market funds.

(b) Amounts in "Other" column primarily represent restricted cash in bank accounts with financial institutions.

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6. Income Taxes

On November 15, 2018, FERC issued a policy statement, Docket No. PL19-2-000, requiring companies to disclose the following items related to the accounting and rate treatment of excess and deficient accumulated deferred income taxes (ADIT) that resulted from the U.S. Federal Income Tax rate change from 35% to 21%, as enacted by the TCJA on December 22, 2017, and made effective January 1, 2018.

The accounts affected by the re-measurements of ADIT in 2017 due to the TCJA were account 190 – accumulated deferred income taxes, account 282 - accumulated deferred income taxes (other property), account 283 – accumulated deferred income taxes (other), account 182.3 - other regulatory assets, account 254 - other regulatory liabilities, accounts 410.1 - provision for deferred income taxes, and accounts 411.1 - provision for deferred income taxes (credit).

The Company re-measured all ADIT balances in accounts 190, 282 and 283 at December 31, 2017, and its tax-related balances in account 182.3 and 254 recorded prior to TCJA enactment. The re-measurement of ADIT that is not recoverable or refundable through rates was recorded to provision for deferred income taxes through the income statement accounts listed above. The re-measurement of plant-related ADIT created excess ADIT refundable to customers, which was recorded to account 254 - other regulatory liabilities. The re-measurement of non-plant-related ADIT created both excess and deficient ADIT to be paid to and received from customers. The non-plant excess and deficient ADIT were recorded to account 254 - other regulatory liabilities and account 182.3 - other regulatory assets, respectively. As the excess and deficient ADIT reverse through the amortization period shown in the table below, the regulatory assets and liabilities will reverse with an offset to the income statement accounts 410.1 - provision for deferred income taxes and 411.1 - provision for deferred income taxes (credit), respectively. The re-measured ADIT that was recorded to other regulatory assets and liabilities was based on the regulatory treatment of the original ADIT prior to the TCJA as discussed below.

PUC Jurisdiction – Excess ADIT on distribution plant and distribution-allocated general plant is refundable. In accordance with the Company’s distribution rate case settlement, the excess ADIT is being refunded to customers through new base distribution rates that became effective on December 29, 2018. The PUC approved the amortization of both protected and unprotected plant-related excess ADIT using the Average Rate Assumption Method (“ARAM”).

FERC Jurisdiction – Excess ADIT on transmission plant is fully refundable. Non-plant related excess ADIT on transmission-allocated general plant and reacquired debt costs is refundable based on a net plant allocator. Non-plant related excess or deficient ADIT on employee benefits and other accruals is recoverable or refundable based on a wage and salary allocator. In accordance with FERC Order 864, Docket No. RM19-5-000, the Company expects to amortize and refund to customers through the Formula Rate beginning with the 2019 true-up filing both protected and unprotected transmission plant-related excess ADIT using the Average Rate Assumption Method (“ARAM”). The true-up adjustment with respect to the 2019 service year affects customer rates beginning on June 1, 2020. In addition, non-plant transmission excess ADIT will be refunded over a three-year period beginning on June 1, 2020.

The table below categorizes protected and unprotected excess and deficient ADIT the amortization recorded in 2019 and the proposed amortization periods. The tables also include the tax gross-up and other items to provide a complete representation of the tax-related regulatory asset and liability balances as of December 31, 2019.

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	Net Regulatory Tax Liability 12/31/2017	Less: 2018 Amortization of Excess/Deficient ADIT (b), (d)	Plus: Other Activity and Adjustments (a)	Net Regulatory Tax Liability 12/31/2018	Less: 2019 Amortization of Excess/Deficient ADIT (b), (d)	Plus: Other Activity and Adjustments (a)	Net Regulatory Tax Liability 12/31/2019
Distribution Plant							
Excess ADIT:							
Protected Plant	\$ 141.4	(6.3)	4.4	139.5	(6.4)	(2.2)	\$ 130.9
Unprotected Plant	62.2	(2.4)	(5.9)	53.9	(2.5)	5.8	57.2
Total Plant-Related Excess ADIT	203.6	(8.7)	(1.5)	193.4	(8.9)	3.6	188.1
Unprotected Plant-Related Items:							
AFUDC Equity	(8.1)	-	(0.4)	(8.5)	-	1.0	(7.5)
Flow-Through Items (c)	(98.7)	-	(4.5)	(103.2)	-	(15.3)	(118.5)
Net Regulatory Liability related to Distribution Plant	96.8	(8.7)	(6.4)	81.7	(8.9)	(10.7)	62.1
Transmission Plant							
Excess ADIT:							
Protected Plant	63.7	-	(3.0)	60.7	(1.0)	1.6	61.3
Unprotected Plant	-	-	-	-	-	(1.0)	(1.0)
Total Plant-Related Excess ADIT	63.7	-	(3.0)	60.7	(1.0)	0.6	60.3
Unprotected Plant-Related Items:							
AFUDC Equity	(2.0)	-	(0.3)	(2.3)	-	0.1	(2.2)
Flow-Through Items (e)	(41.3)	-	3.6	(37.7)	-	(0.1)	(37.8)
Net Regulatory Liability related to Transmission Plant	20.4	-	0.3	20.7	(1.0)	0.6	20.3
Total Plant-Related ADIT Recorded to Account 254	117.2	(8.7)	(6.1)	102.4	(9.9)	(10.1)	82.4
Unprotected Non-Plant:							
Unprotected Non-Plant Transmission Excess ADIT (f)	3.4	-	-	3.4	(0.9)	(0.7)	1.8
Total Excess ADIT and Flow-Through Items Recorded to Account 254	120.6	(8.7)	(6.1)	105.8	(10.8)	(10.8)	84.2
Tax Gross Up	45.6			41.6			35.3
Regulatory Liability including Gross Up (g)	\$ 166.2			147.4			\$ 119.5

(a) The ADIT and excess ADIT include the impacts of the provision-to return-adjustments recorded in 2018 after filing the 2017 tax return. The adjustments to excess ADIT were recorded in account 254.

(b) Both protected and unprotected excess ADIT related to distribution plant are being amortized under the Average Rate Assumption Method as approved by the Pennsylvania PUC. Certain plant-related excess deferred tax amounts are subject to statutory normalization requirements restricting the extent to which rate base is reduced and amortization of excess deferred taxes reduces recoverable income tax expense. Other deficient or excess deferred tax amounts are not "protected" by such rules.

(c) Due to flow-through ratemaking in the state of Pennsylvania, various plant-related items do not result in rate recovery of deferred income taxes as the temporary differences originate. The tax-related regulatory assets are recoverable only as current tax expense results. Remeasurement of flow-through ADIT resulted in a reduction of the related regulatory assets.

(d) Pursuant to FERC Order 864, the Company began amortizing transmission related excess ADIT and reflecting in prices charged to customers beginning with the 2019 FERC formula true up filing. Protected and unprotected excess ADIT related to transmission plant will be amortized under the Average Rate Assumption Method pursuant to the TCJA and consistent with FERC guidance.

(e) Includes FERC-approved recovery of previously flowed through tax benefits.

(f) Amortization of transmission related non-plant excess ADIT will be reflected in prices charged to customers beginning with the 2019 FERC formula true-up filing, based on a three-year amortization period.

(g) Agrees to Regulatory Tax Liability in Account 254. Refer to page 278.

Details of federal and state income tax expense are as follows:

Income Tax Expense for the Years Ended December 31,

		(Millions of Dollars)	
		2019	2018
Current:			
Federal	\$	27.8	\$ 15.6
State		9.6	9.9
Deferred:			
Federal		7.2	10.7
State		3.4	0.3
Income Taxes	\$	48.0	\$ 36.5

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Currently, the Company is not subject to any federal or state income tax examinations. The IRS previously completed examinations of the LLC's consolidated U.S. federal income tax returns for tax years 2007 through 2012. There are no unresolved matters with the IRS from these examinations.

The Company remains subject to examination by the IRS and Pennsylvania for tax years ending December 31, 2015 through December 31, 2019.

Total income taxes differ from the amount computed by applying the statutory federal income tax rate to income before income taxes, as set forth in the following table:

Income Tax Expense Reconciliation for the Years Ended December 31,

	(Millions of Dollars)	
	2019	2018
Computed federal income tax statutory rate of 21% at December 31, 2019 and 2018	\$ 48.8	\$ 39.6
Increase (decrease) in taxes resulting from:		
State income taxes, net of federal income tax benefits	18.0	14.4
Non-deductible expenses	0.1	0.3
Property related items	(18.9)	(15.7)
Tax reform adjustment	-	(2.3)
Other	-	0.2
Total Income Tax Expense	\$ 48.0	\$ 36.5

The deferred income tax assets and liabilities consisted of the following:

Deferred Tax Assets (Liabilities) as of December 31,

	(Millions of Dollars)	
	2019	2018
Benefit costs	\$ 63.8	\$ 69.5
Legacy liabilities	4.7	5.1
Receivables	5.1	4.9
Regulatory liability - property	119.5	143.2
Other	12.3	3.4
Deferred tax assets	\$ 205.4	\$ 226.1
Property depreciation	(674.1)	(666.5)
Pension liability	(83.4)	(87.5)
Unamortized loss on reacquired debt	(5.3)	(5.9)
Other	(19.6)	(6.1)
Deferred tax liabilities	\$ (782.4)	\$ (766.0)
Net Deferred Tax Liability	\$ (577.0)	\$ (539.9)

The Company believes there are no unrecognized tax benefits that could change significantly during the next twelve months.

7. Leases

The Company leases office buildings and other property and equipment. Rental expense of \$3.9 million and \$3.6 million was recorded for the years ended December 31, 2019 and 2018, respectively. The Company also leases communication fiber from DQE Communications LLC (DQE Communications). Rental expense associated with this fiber of \$4.0 million and \$3.6 million was recorded for the years ended December 31, 2019 and 2018, respectively.

Future minimum lease payments for operating leases are related principally to corporate offices and are as follows:

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**Future Minimum Lease Payments as of December 31, 2019
(Millions of Dollars)**

Year Ended December 31,	Operating Leases
2020	\$ 6.8
2021	5.4
2022	4.0
2023	3.6
2024	3.5
2025 and thereafter	14.0
Total lease payments (a)	\$ 37.3

(a) Total future minimum lease payments as of December 31, 2019 include approximately \$8.7 million with DQE Communications.

8. Employee Benefits

Pension Benefits

The Company maintains a qualified retirement plan that provides pension benefits to all eligible full-time employees hired before October 1, 2010. Upon retirement, an eligible employee receives a monthly pension based on his or her length of service and compensation. In 2019, the Company approved multiple amendments to the plan as part of the International Brotherhood of Electrical Workers (IBEW) collective bargaining agreement negotiations. These amendments included an annual rolling of the earnings window for the purposes of calculating pension benefits and an extension of the pre-retirement spousal protection provisions for participants. Additionally, the Plan was amended to give certain participants a limited-time opportunity to elect a lump sum distribution of their vested pension benefit. Approximately 400 former employees who had not yet commenced receiving their pension benefits were eligible to participate in this lump sum option. Lump sum payments were made in December 2019. The year-end obligation reflects the removal of participants who elected and received a lump sum payment, as well as the impacts of the previously noted amendments. The cost of funding the pension plan is determined by the unit credit actuarial cost method. Pension costs charged to expense or construction were \$15.4 million and \$21.2 million for the years ended December 31, 2019 and 2018, respectively. The Company is required to establish a regulatory asset or regulatory liability for the difference between the amount of retirement plan expense collected in rates and the amount of retirement plan expenses incurred (see Note 2). This amount is recorded in other operating and maintenance or investment and other income (loss) in the statements of operations. The amount recorded in investment and other income (loss) was \$2.4 million and \$9.7 million for the years ended December 31, 2019 and 2018, respectively. The actual amount recognized in the statements of operations was \$5.0 million and \$18.6 million for the years ended December 31, 2019 and 2018.

The Company funds the pension plan by an amount that is at least equal to the minimum funding requirements of the Pension Protection Act of 2006, but which does not exceed the maximum tax-deductible amount for the year.

The Company made pension plan contributions of \$10.0 million and \$23.0 million in 2019 and 2018, respectively. The Company is not currently required to contribute to the pension plan in 2020. Under the terms of the rate case settlement, approved by the PUC in December 2018 (see Note 3), should the Company conclude that a contribution of less than \$10.0 million (as prescribed in the rate case settlement) to the pension plan is appropriate, the Company may reduce the pension contribution and will record a regulatory liability that is equal to 50% of the reduction of the contribution below the level of \$10.0 million. Any regulatory liability recorded will be reduced to the extent of 50% of the contributions in excess of \$10.0 million in subsequent years. If a regulatory liability remains at the time of the Company's next rate proceeding, the regulatory amount will be refunded to rate payers as directed in the next base rate proceeding. Any amount recorded as a regulatory liability will not bear an interest obligation. As of December 31, 2019, there was no regulatory liability associated with the pension plan.

Postretirement Benefits

In addition to pension benefits, the Company provides certain postretirement plans that provide health care benefits and life insurance for some retired employees that were hired before October 1, 2012. The life insurance plan is non-contributory. Participating retirees make contributions, which may be adjusted annually, to the health care plan.

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Health care benefits terminate when retirees reach age 65. The Company has the right to modify or terminate the plans. The Company maintains a Voluntary Employees Beneficiary Association (VEBA) trust for a portion of its postretirement obligations. The Company made contributions of \$4.0 million and \$4.2 million to the VEBA trust in 2019 and 2018, respectively. The Company expects to contribute approximately \$3.0 million to the VEBA trust in 2020.

The Company accrues the actuarially determined costs of the postretirement benefits over the period from the date the employee was hired until the date the employee becomes fully eligible for benefits.

The Company is required to establish a regulatory asset or liability for the difference between the amount of net periodic postretirement plan expense collected in rates and the amount of postretirement plan expense incurred. The non-current regulatory liability recorded on the Company's balance sheets as of December 31, 2019 and 2018 was \$3.2 million and \$4.0 million, respectively (see Note 2).

During 2018, due to market conditions and availability, the Company agreed to allow all retirees to retain existing Company sponsored medical plan coverage at a Company-indexed cost equivalent to the amount agreed to in the March 2016 amendment to the Plan. This plan amendment makes all healthcare cost trend rates no longer applicable. In 2019, as part of the IBEW collective bargaining agreement negotiations, the Company approved amendments to the plan including an increase in retiree life insurance coverage for future retirees and an increase in the Health Reimbursement Arrangement (HRA) stipend for retirees and spouses in 2020. The year-end obligation reflects the impacts of these amendments.

The Company uses a December 31 measurement date for its pension and postretirement plans. The following tables provide a reconciliation of the changes in the pension and postretirement plans' benefit obligations and fair value of plan assets, a statement of the funded status as of December 31, 2019 and 2018 and a summary of assumptions used in the measurement of the Company's benefit obligations:

Funded Status of the Pension and Postretirement Benefit Plans as of December 31,

(Millions of Dollars)

	2019		2018	
	Pension	Postretirement	Pension	Postretirement
Change in benefit obligation:				
Benefit obligation beginning of year	\$ 1,084.7	\$ 28.5	\$ 1,199.2	\$ 33.4
Service cost	8.1	0.4	10.1	0.5
Interest cost	46.1	1.1	42.8	1.1
Plan amendments	14.0	1.5	0.6	-
Plan participants' contributions	-	1.1	-	0.9
Actuarial (gain) loss	115.0	1.8	(97.6)	(2.3)
Benefits paid	(88.6)	(5.1)	(70.4)	(5.1)
Benefit obligation at end of year	\$ 1,179.3	\$ 29.3	\$ 1,084.7	\$ 28.5
Change in plan assets:				
Fair value of plan assets beginning of year	984.7	-	1,081.3	-
Actual (loss) return on plan assets	182.2	-	(49.2)	-
Plan participants' contributions	-	1.1	-	0.9
Employer contributions	10.0	4.0	23.0	4.2
Benefits paid	(88.6)	(5.1)	(70.4)	(5.1)
Fair value of plan assets at end of year	\$ 1,088.3	\$ -	\$ 984.7	\$ -
Funded status at end of year	\$ (91.0)	\$ (29.3)	\$ (100.0)	\$ (28.5)

The funded status of the pension and postretirement plans as of December 31, 2019 and 2018 was a liability of \$91.0 million and \$29.3 million and \$100.0 million and \$28.5 million, respectively, and was reflected on the balance sheets as follows:

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Amounts reflected on the balance sheets as of December 31,

(Millions of Dollars)

	2019		2018	
	Pension	Postretirement	Pension	Postretirement
Current liabilities	\$ -	\$ 2.9	\$ -	\$ 3.3
Noncurrent liabilities	\$ 91.0	\$ 26.4	\$ 100.0	\$ 25.2

Amounts recognized in accumulated other comprehensive income as of December 31,

	2019		2018	
	Pension	Postretirement	Pension	Postretirement
Components:				
Prior service cost	\$ 28.9	\$ (6.4)	\$ 19.7	\$ (9.0)
Accumulated loss (income)	271.3	(2.7)	294.9	(4.8)
Accumulated other comprehensive loss (income), pre-tax	\$ 300.2	\$ (9.1)	\$ 314.6	\$ (13.8)
Recorded as:				
Regulatory assets	\$ 288.6	\$ -	\$ 302.8	\$ -
Deferred income taxes	3.4	(2.6)	3.4	(4.0)
Accumulated other comprehensive loss (income), after-tax	8.2	(6.5)	8.4	(9.8)
	\$ 300.2	\$ (9.1)	\$ 314.6	\$ (13.8)

The Company records a regulatory asset or regulatory liability for qualifying costs of its regulated operations that for ratemaking purposes will be deferred for future recovery or refund. Amortization expense recognized by the Company in the years ended December 31, 2019 and 2018 for pension benefits related to regulatory assets and regulatory liabilities totaled \$20.1 million and \$32.3 million, respectively.

The accumulated benefit obligation for the defined benefit pension plan was \$1,157.2 million and \$1,067.4 million as of December 31, 2019 and 2018, respectively.

Weighted-average Assumptions Used to Determine Benefit Obligations as of December 31,

	2019		2018	
	Pension	Postretirement	Pension	Postretirement
Discount rate	3.33%	3.29%	4.34%	4.26%
Assumed change in compensation levels	3.75%	-	3.75%	-

Components of Net Periodic Benefit Cost for the Years Ended December 31,

	2019		2018	
	Pension	Postretirement	Pension	Postretirement
Service cost	\$ 8.1	\$ 0.4	\$ 10.1	\$ 0.5
Interest cost	46.1	1.1	42.8	1.1
Expected return on plan assets	(59.2)	-	(64.5)	-
Amortization of prior service cost (benefit)	4.8	(1.1)	4.8	(1.1)
Amortization of actuarial loss	15.6	(0.4)	28.1	-
Net periodic benefit cost	\$ 15.4	\$ -	\$ 21.3	\$ 0.5

Weighted-average Assumptions Used to Determine Net Periodic Benefit Cost for the Years ended December 31,

	2019		2018	
	Pension	Postretirement	Pension	Postretirement
Discount rate	4.34%	4.26%	3.61%	3.49%
Expected long-term return on plan assets	5.89%	-	6.34%	-
Rate of compensation increase	3.75%	2.50%	3.75%	2.50%

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The estimated net loss for the pension plan that will be amortized from accumulated other comprehensive loss into net periodic benefit cost in 2020 is approximately \$0.4 million. The estimated prior service cost that will be amortized from accumulated other comprehensive loss into net periodic benefit cost in 2020 is approximately \$0.1 million.

The estimated net gain for the postretirement plan that will be amortized from accumulated other comprehensive loss into net periodic benefit cost in 2020 is zero. The estimated prior service credit that will be amortized from accumulated other comprehensive loss into net periodic benefit cost in 2020 is \$0.9 million.

Pension and Postretirement Plan Assets, Expected Rate of Return on Pension and Postretirement Plan Assets and Investment Policy

The Company used a 5.9% and 6.3% expected long-term rate of return on plan assets in determining net periodic pension benefit cost in 2019 and 2018, respectively. The Company's expected return on plan assets used to develop net periodic pension benefit costs for 2019 was 5.8%.

The Company's expected return on plan assets for 2020 does not have net periodic postretirement benefit costs since all remaining assets meet the requirements to be held in cash for the foreseeable future.

The Company develops the long-term rate of return for the pension and postretirement benefit plans using a building block approach, taking into account the target asset class allocations contained in the table below as well as the investment management mix. Under this approach, current market factors such as inflation, interest rates and asset class risks and returns are evaluated and considered before long-term capital market assumptions are determined. Long-term historical returns and relationships between the asset classes are reviewed to verify reasonability and appropriateness. The long-term rate of return is established through this building block approach with proper consideration of diversification to reduce volatility of expected return.

The following represents the Company's target investment allocations for the pension plan assets based on the Company's pension benefit obligation funded status:

Funded Status	Target Investment Allocation				
	90%	95%	100%	105%	110%
Domestic equity securities	25 - 35 %	20 - 30 %	15 - 25 %	10 - 20 %	4 - 14 %
International equity securities	3 - 13 %	1.5 - 11.5 %	0 - 9 %	0 - 6.5 %	-
Fixed income securities	55 - 65 %	62.5 - 72.5 %	70 - 80 %	77.5 - 87.5 %	85 - 95 %
Cash and cash equivalents	0 - 4 %	0 - 4 %	0 - 4 %	0 - 4 %	0 - 4 %
Alternative investments	0 - 6 %	0 - 5 %	0 - 5 %	0 - 5 %	0 - 5 %

The following represents the Company's target investment allocation policy when postretirement plan assets are held in investments other than solely in cash:

Asset Category	Target Investment Allocation
	Postretirement
Domestic equity securities	43 - 53 %
International equity securities	7 - 17 %
Fixed income securities	30 - 50 %
Cash and cash equivalents	0 - 5 %

The following tables set forth by level within the fair value hierarchy (see Note 5) the pension plan assets that were accounted for at fair value:

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NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions of Dollars)
As of December 31, 2019

	Level 1	Level 2	Level 3	Total
Plan Assets:				
Cash and cash equivalents	\$ 4.2	\$ -	\$ -	\$ 4.2
U.S. government securities	-	168.2	-	168.2
Corporate debt instruments	-	223.8	-	223.8
Mutual funds - domestic	56.4	-	-	56.4
Mutual funds - international	69.7	-	-	69.7
Preferred Stock	-	0.7	-	0.7
Other debt instruments	-	26.6	-	26.6
Private equity investments	-	-	10.6	10.6
Total assets in the fair value hierarchy	\$ 130.3	\$ 419.3	\$ 10.6	\$ 560.2
Investments measured at net asset value (a)				\$ 528.1
Investments at fair value				\$ 1,088.3

(a) In accordance with accounting standards, certain investments that were measured at net asset value (NAV) per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

(Millions of Dollars)
As of December 31, 2018

	Level 1	Level 2	Level 3	Total
Plan Assets:				
Cash and cash equivalents	\$ 4.0	\$ -	\$ -	\$ 4.0
U.S. government securities	-	162.8	-	162.8
Corporate debt instruments	-	245.0	-	245.0
Mutual funds - domestic	60.2	-	-	60.2
Mutual funds - international	60.0	-	-	60.0
Preferred stock	-	0.1	-	0.1
Other debt instruments	-	26.7	-	26.7
Private equity investments	-	-	16.1	16.1
Total assets in the fair value hierarchy	\$ 124.2	\$ 434.6	\$ 16.1	\$ 574.9
Investments measured at net asset value (a)				\$ 409.8
Investments at fair value				\$ 984.7

(a) In accordance with accounting standards, certain investments that were measured at net asset value (NAV) per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The pension plan's Level 1 assets consist primarily of interest bearing cash, including sweep accounts, mutual funds, and equity securities. Interest bearing cash, sweep accounts, and mutual funds are valued daily at the NAV of shares held by the pension plan as quoted in an active market. Equity securities are valued based on observable market prices.

The pension plan's Level 2 assets consist of corporate debt instruments, U.S. government securities, corporate debt instruments, other debt instruments, and preferred stock, which are valued based on yields currently available on comparable securities of issuers with similar credit ratings.

The pension plan's Level 3 assets consist of private equity investments and are considered alternative investments. The fair values of the investments in this category have been estimated based on partner pricing, appraisals or by investment managers with whom the portfolio resides.

Benefit Payments

The following benefit payments (shown net of postretirement plan participants' contributions), which reflect expected future service as appropriate, are expected to be paid as follows:

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(Millions of Dollars)

Year	Pension	Postretirement
2020	\$ 73.4	\$ 3.0
2021	\$ 74.1	\$ 2.8
2022	\$ 74.5	\$ 2.6
2023	\$ 74.6	\$ 2.4
2024	\$ 74.3	\$ 2.3
2025-2029	\$ 358.1	\$ 8.0

Investments measured using NAV per Share Practical Expedient

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2019 and 2018, respectively.

(Millions of Dollars)
As of December 31, 2019

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	\$ 528.1	\$ -	Daily	None

(Millions of Dollars)
As of December 31, 2018

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	\$ 409.8	\$ -	Daily	None

The following table sets forth a reconciliation primarily of changes in the fair value of pension plan assets classified as Level 3 in the fair value hierarchy for the years ended December 31, 2019 and 2018:

(Millions of Dollars)

Private Equity Investments	2019	2018
Balance as of January 1,	\$ 16.1	\$ 28.2
Realized gains	2.1	4.4
Unrealized losses	(4.5)	(4.3)
Purchases	-	0.1
Settlements	(3.1)	(12.3)
Balance as of December 31	\$ 10.6	\$ 16.1

Retirement Savings Plans

There are separate 401(k) retirement savings plans for the Company's management and International Brotherhood of Electrical Workers (IBEW) represented employees.

The Holdings 401(k) Retirement Savings Plan provides for employer contributions that vary by subsidiary. Contributions may include a participant base match, automatic contributions, and a participant incentive match. Compensation costs, excluding incentive match, that were charged to expense or construction related to this 401(k) plan were \$3.3 million and \$2.7 million for the years ended December 31, 2019 and 2018.

The Company's 401(k) Retirement Savings Plan for IBEW Represented Employees provides that the Company will match employee contributions with a base match and an additional incentive match. The Company recognized compensation charges, excluding incentive match, in expense or construction related to this plan of \$2.6 million for the years ended December 31, 2019 and 2018, respectively.

A 2019 and 2018 incentive target was established for the Holdings 401(k) Retirement Savings Plan and for the Company's 401(k) Retirement Savings Plan for IBEW Represented Employees, for which the Company will match

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employee contributions with a base match and an additional incentive match if the target is met. In 2019 and 2018, the incentive target was not achieved.

In 2019, the Company approved an increase to the non-elective core contribution amounts from 3.0% to 5.0% for both IBEW and management employees effective January 1, 2020.

SECURE Act & More

On December 20, 2019, The Further Consolidated Appropriations Act was passed and signed into law. The “SECURE Act & More” inclusion of the act contains legislation changes to employer-provided benefit programs. The new law includes updates such as an increase in the age for required minimum distributions from age 70½ to age 72 for both defined benefit and defined contribution plans, requirements for in-service distributions to be available at age 59½ for defined benefit pension plans, new rules for providing part-time employees access to 401(k) plans, as well as other provisions. The Company is still in progress of measuring impacts associated with the new legislation, which became effective as of January 1, 2020.

9. Commitments and Contingencies

Employees – IBEW Contract

The Company is a party to a labor contract with the IBEW Local 29, which represents 53.0% of its approximately 1,600 employees. In October 2019, members of the IBEW ratified a new four year labor contract extension that commenced on October 1, 2019 and expires on September 30, 2023. The agreement addressed key topics such as wages, retirement and workforce renewal and investment, while maintaining quality healthcare and benefit offerings at affordable levels.

Environmental Liabilities

In 1992, the Pennsylvania Department of Environmental Protection (DEP) issued Residual Waste Management Regulations governing the generation and management of non-hazardous residual waste, such as coal ash. Following the divestiture of its generation assets, the Company retained certain facilities that remain subject to these regulations. The Company has assessed the residual waste management sites and the DEP has approved the Company’s compliance strategies. The total undiscounted expected costs associated with the Company’s compliance strategies were approximately \$2.1 million and \$2.2 million as of December 31, 2019 and 2018, respectively. As of December 31, 2019 and 2018, the expected discounted costs of compliance, using a discount rate of 5.75% and 6.00%, respectively, were approximately \$1.5 million and \$1.4 million with respect to sites that the Company continues to own. These costs were previously recovered from ratepayers.

The Company also owns the closed Warwick Mine, located along the Monongahela River in Greene County, Pennsylvania. This property had been used in the electricity supply business segment. The remaining liability represents amounts for mine water treatment and certain healthcare liabilities. As of December 31, 2019 and 2018, the Company’s estimated discounted liability, using a discount rate of 5.75% and 6.00%, respectively, for mine water treatment and certain healthcare costs, was approximately \$12.5 million and \$13.7 million, respectively. The Company’s undiscounted estimated liability associated with mine water treatment is approximately \$0.8 million per year, perpetually. These costs were previously recovered from ratepayers.

The Company was directed by the Environmental Protection Agency (EPA) pursuant to Section 308 of the Clean Water Act to perform water quality testing at the outfalls at the closed Warwick facility. The Company cannot predict the EPA’s response to the testing results.

The discounted amounts associated with the Company’s liabilities are combined and included in legacy liabilities on the balance sheets.

Litigation

In the ordinary course of business, various legal claims and proceedings are pending or threatened against the Company. While the amounts claimed may be substantial, the Company is unable to predict with certainty the ultimate outcome of such claims and proceedings. The Company has established reserves for pending litigation, which it believes are adequate, and after consultation with counsel and giving appropriate consideration to available insurance, the Company believes that the ultimate outcome of any matter currently pending will not materially affect the financial statements.

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Off-Balance Sheet Arrangements

Except for the letters of credit (LOCs) discussed in Note 10, the Company does not have any material off-balance sheet financial arrangements.

10. Long-Term Debt and Revolving Credit Facilities

On October 31, 2019, the Company entered into an agreement to amend and extend its existing credit agreement, which would have terminated on November 24, 2021. The amended credit agreement allows for a revolving credit facility borrowing capacity of \$250.0 million, with a final maturity date of October 31, 2024.

The Company is permitted to increase the size of its revolving credit facility by up to \$50.0 million. This expansion feature is unfunded. The revolving credit facility permits borrowings at the London Interbank Offered Rate (LIBOR) plus a margin of 0.75% to 1.25% or an alternate base rate plus a margin of 0.0% to 0.25%. The revolving credit facility also has annual commitment fees ranging from 0.06% to 0.175%. Interest rates and commitment fees are based on the Company's then-current senior debt rating. A portion of the revolving credit facility not in excess of \$50.0 million is available for the issuance of LOCs.

As of December 31, 2019 and 2018, the Company had zero and \$45.0 million in borrowings under the revolving credit facility. During the year ended December 31, 2019, the maximum amount of credit facility borrowings outstanding was \$145.0 million and the average daily borrowings were \$47.4 million. As of December 31, 2019 and 2018, the Company had zero current debt maturities. As of December 31, 2019 and 2018, the Company had \$0.1 million of outstanding LOCs issued under the revolving credit facility, and \$0.8 million and \$0.9 million of outstanding LOCs issued under stand-alone facilities unrelated to the revolving credit facility, respectively.

The credit agreement contains a covenant package consistent with investment grade companies, including default provisions for non-payment. As of December 31, 2019 and 2018, the Company was in compliance with these covenants.

The following table summarizes the long-term debt that is included in the balance sheets:

Long-term Debt as of December 31,	Interest Rate*	Maturity	(Millions of Dollars) Principal Outstanding	
			2019	2018
First Mortgage Bonds (a)	3.78- 5.12%	2042- 2058	1,195.0	1,195.0
Revolver Borrowings (b)	Variable	2024	-	45.0
Total Long-Term Debt			\$ 1,195.0	\$ 1,240.0

(a) Excludes first mortgage bonds issued to secure pollution control notes. First mortgage bonds are all subject to make whole provisions if the bonds are redeemed prior to their stated maturity or par call date.

(b) The average rate was 3.49% for the year ended December 31, 2019.

The average rate was 3.04% for the year ended December 31, 2018.

* Interest rates and maturities reflect 2019 principal information.

In December 2019, the PUC approved the Company's application for a securities certificate requesting approval to issue up to \$400.0 million of debt in the form of first mortgage bonds, unsecured notes, pollution control revenue bonds (PCRBs) and/or long-term borrowings from Holdings, through December 31, 2021. The total available amount under the securities certificate was \$400.0 million as of December 31, 2019.

An existing PUC approved affiliated interest agreement is maintained between the Company and Holdings, which authorizes short-term borrowings up to \$200.0 million at market rates from Holdings to the Company. As of December 31, 2019, the Company was authorized to issue up to \$425.0 million of short-term debt under the terms of a FERC order approved in August 2019. As of December 31, 2019, the Company had \$85.0 million in borrowings outstanding under these approvals.

As of December 31, 2019, maturities of long-term debt outstanding, excluding revolving credit facility borrowings, for the next five years are zero.

Interest costs attributable to debt (excluding amounts capitalized as AFUDC) were \$56.1 million and \$55.6 million for the years ended December 31, 2019 and 2018, respectively. Amounts capitalized as AFUDC were \$3.9 million and \$2.3 million for the years ended December 31, 2019 and 2018, respectively. Debt discount or premium and related issuance

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expenses are amortized over the lives of the applicable issues.

The fair value of long-term debt, including revolver borrowings, is estimated using quoted market prices for the same or similar issues, or current rates offered for debt of the same remaining maturities and is categorized as Level 2 in the fair value hierarchy. As of December 31, 2019, the estimated fair value of long-term debt, including revolver borrowings, was \$1,370.5 million. The principal amount was \$1,195.0 million as of December 31, 2019.

11. Transactions with Affiliates

The Company participates in a tax sharing arrangement with Holdings to provide, among other things, for the payment of taxes for periods during which Holdings and the Company are included in the same consolidated group for federal tax purposes. The Company shares in the consolidated tax liability to the extent of the Company's income or loss for the year (see Note 6). The Company made tax sharing payments of \$29.9 million and \$19.3 million to Holdings for the year ended December 31, 2019 and December 31, 2018 respectively. The Company received state and federal tax refunds of \$1.2 million and \$0.4 million for the years ended December 31, 2019 and December 31, 2018, respectively.

The Company charges an administrative fee to Holdings and its affiliates based on an allocation method that considers the cost of actual or estimated services performed and other expenses incurred on behalf of Holdings or its affiliates. Holdings also charge an administrative fee to the Company, as well as its other subsidiaries.

The Company collects pole and duct revenue from DQE Communications, its affiliate, and pays it for the rental of communication fiber.

Certain of the Company's revenues and expenses relate to transactions with Holdings and its affiliates, including the following:

	(Millions of Dollars)			
	Years Ended December			
	2019		2018	
Revenues and Other Income:				
Duct and pole rental revenue	\$	1.2	\$	1.2
Expenses:				
Ancillary charges	\$	0.1	\$	1.8
Administrative cost allocations (a)	\$	(2.6)	\$	(2.0)
Rental of communication fiber	\$	4.0	\$	3.6
Interest on short-term and long-term affiliate borrowings (b)	\$	2.0	\$	-

(a) Allocated labor charges include the associated fringe benefits, including pension and health care costs.

(b) For the year ended December 31, 2019 interest rates were LIBOR plus a margin of 1.25% on short-term intercompany facility. The Company had no affiliate borrowings for the year ended December 31, 2018.

12. Supplemental Cash Flow Disclosure

	As of December 31,			
	2019		2018	
	2019		2018	
Cash (Account 131)	\$	2,781,400	\$	(4,982,218)
Working Fund (Account 135)		10,000		10,000
Temporary Cash Investments (Account 136)		3,900,000		11,100,000
Total	\$	6,691,400	\$	6,127,782

Non-cash investing activity in 2019 and 2018 included a \$15.9 million increase and a \$2.8 million increase, respectively, in accounts payable related to construction expenditures. As of December 31, 2019 and 2018, the amount of capital expenditures included within accounts payable was \$49.4 million and \$33.5 million, respectively.

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(Millions of Dollars)

Years Ended December 31,

Cash paid during the year	2019		2018	
Interest (net of amount capitalized)	\$	55.3	\$	51.9
Income taxes	\$	33.2	\$	9.6

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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES					
<p>1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.</p> <p>2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.</p> <p>3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.</p> <p>4. Report data on a year-to-date basis.</p>					
Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				266,274
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				1,048,161
4	Total (lines 2 and 3)				1,048,161
5	Balance of Account 219 at End of Preceding Quarter/Year				1,314,435
6	Balance of Account 219 at Beginning of Current Year				1,314,435
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				(3,183,274)
9	Total (lines 7 and 8)				(3,183,274)
10	Balance of Account 219 at End of Current Quarter/Year				(1,868,839)

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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES						
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)	
1			266,274			
2						
3			1,048,161			
4			1,048,161	152,118,979	153,167,140	
5			1,314,435			
6			1,314,435			
7						
8			(3,183,274)			
9			(3,183,274)	184,444,523	181,261,249	
10			(1,868,839)			

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.				
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)	
1	Utility Plant			
2	In Service			
3	Plant in Service (Classified)	4,305,818,876	4,305,818,876	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	262,737,432	262,737,432	
7	Experimental Plant Unclassified			
8	Total (3 thru 7)	4,568,556,308	4,568,556,308	
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	209,342,295	209,342,295	
12	Acquisition Adjustments			
13	Total Utility Plant (8 thru 12)	4,777,898,603	4,777,898,603	
14	Accum Prov for Depr, Amort, & Depl	1,458,074,185	1,458,074,185	
15	Net Utility Plant (13 less 14)	3,319,824,418	3,319,824,418	
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation	1,296,179,204	1,296,179,204	
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	161,894,981	161,894,981	
22	Total In Service (18 thru 21)	1,458,074,185	1,458,074,185	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (24 & 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (28 & 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort of Plant Acquisition Adj			
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,458,074,185	1,458,074,185	

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
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Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization	103,416		-3,141
3	(302) Franchises and Consents	6,830		
4	(303) Miscellaneous Intangible Plant	292,595,252		41,850,682
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	292,705,498		41,847,541
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights			
9	(311) Structures and Improvements			
10	(312) Boiler Plant Equipment			
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units			
13	(315) Accessory Electric Equipment			
14	(316) Misc. Power Plant Equipment			
15	(317) Asset Retirement Costs for Steam Production			
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)			
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Production			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)			
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights			
28	(331) Structures and Improvements			
29	(332) Reservoirs, Dams, and Waterways			
30	(333) Water Wheels, Turbines, and Generators			
31	(334) Accessory Electric Equipment			
32	(335) Misc. Power PLant Equipment			
33	(336) Roads, Railroads, and Bridges			
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)			
36	D. Other Production Plant			
37	(340) Land and Land Rights			
38	(341) Structures and Improvements			
39	(342) Fuel Holders, Products, and Accessories			
40	(343) Prime Movers			
41	(344) Generators			
42	(345) Accessory Electric Equipment			
43	(346) Misc. Power Plant Equipment			
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)			
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)			

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			100,275	2
			6,830	3
14,578,220	5,677,403		325,545,117	4
14,578,220	5,677,403		325,652,222	5
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Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	14,131,170	215,746	
49	(352) Structures and Improvements	30,434,903	2,928,657	
50	(353) Station Equipment	405,705,669	9,788,429	
51	(354) Towers and Fixtures	70,779,077	294,639	
52	(355) Poles and Fixtures	54,883,248	2,125,891	
53	(356) Overhead Conductors and Devices	117,916,699	1,784,183	
54	(357) Underground Conduit	80,764,819		
55	(358) Underground Conductors and Devices	147,897,750	100,334	
56	(359) Roads and Trails	9,278,115	907,879	
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	931,791,450	18,145,758	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	21,456,750	1,733,008	
61	(361) Structures and Improvements	67,249,099	2,860,821	
62	(362) Station Equipment	469,758,019	23,435,605	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	485,352,645	51,902,614	
65	(365) Overhead Conductors and Devices	510,731,431	39,176,929	
66	(366) Underground Conduit	149,049,091	-3,008,194	
67	(367) Underground Conductors and Devices	401,241,803	29,046,423	
68	(368) Line Transformers	397,280,190	23,872,644	
69	(369) Services	98,590,117	1,641,577	
70	(370) Meters	128,033,243	8,574,838	
71	(371) Installations on Customer Premises			
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	42,160,468	2,162,992	
74	(374) Asset Retirement Costs for Distribution Plant	636,018		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,771,538,874	181,399,257	
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT			
86	(389) Land and Land Rights	6,144,796		
87	(390) Structures and Improvements	147,576,421	15,226,488	
88	(391) Office Furniture and Equipment	25,883,090	5,477,007	
89	(392) Transportation Equipment	60,364,590	3,162,004	
90	(393) Stores Equipment	1,910,749		
91	(394) Tools, Shop and Garage Equipment	22,187,853	4,047,269	
92	(395) Laboratory Equipment	2,481,836	1,132	
93	(396) Power Operated Equipment	3,684,681	107,598	
94	(397) Communication Equipment	83,396,078	6,352,078	
95	(398) Miscellaneous Equipment	370,175		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	354,000,269	34,373,576	
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant	74,249		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	354,074,518	34,373,576	
100	TOTAL (Accounts 101 and 106)	4,350,110,340	275,766,132	
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)			
103	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	4,350,110,340	275,766,132	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
			14,346,916		48
			33,363,560		49
2,208,563			413,285,535		50
645,955			70,427,761		51
			57,009,139		52
45,999			119,654,883		53
16,637			80,748,182		54
98,482			147,899,602		55
			10,185,994		56
					57
3,015,636			946,921,572		58
					59
			23,189,758		60
56,243			70,053,677		61
2,079,990			491,113,634		62
					63
6,412,419		2,137,891	532,980,731		64
7,649,871	67,568	-2,137,891	540,188,166		65
61,452			145,979,445		66
5,757,578			424,530,648		67
9,099,590			412,053,244		68
318,642	134,440		100,047,492		69
1,103,184			135,504,897		70
					71
					72
1,701,297			42,622,163		73
			636,018		74
34,240,266	202,008		2,918,899,873		75
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					83
					84
					85
			6,144,796		86
50,824			162,752,085		87
2,241,354			29,118,743		88
1,997,055			61,529,539		89
233,969			1,676,780		90
386,125			25,848,997		91
324,372			2,158,596		92
97,970			3,694,309		93
5,893,625			83,854,531		94
140,159			230,016		95
11,365,453			377,008,392		96
					97
			74,249		98
11,365,453			377,082,641		99
63,199,575	5,879,411		4,568,556,308		100
					101
					102
					103
63,199,575	5,879,411		4,568,556,308		104

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)				
<p>1. Report below descriptions and balances at end of year of projects in process of construction (107)</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)</p> <p>3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.</p>				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	CCB Technical & Function Upgrade	44,561,379		
2	SCADA Holistic, RTU, Change DNP Poi	7,113,572		
3	Panther Hollow Dist.SS-Des.&Materia	6,738,395		
4	OPGW Universal-Plum Z154 Undergroun	5,247,979		
5	Midland-Hookstown D22870 - Pole Tra	4,647,467		
6	Oracle UCS Archit.Migrat.-Hardware	4,609,351		
7	Hosting & Data Center Hardware	4,158,085		
8	Support OSI - DSCADA project	3,978,223		
9	Elrama-Wilson Z-17-Recon & Estab	3,697,401		
10	Darlington SS Elimn Phase 2	3,593,168		
11	TSCADA & EMS-Replace Hardware	3,250,608		
12	Dravosburg-Elrama Z-75-Rec.&Estab	3,076,289		
13	Rochester/Valley 4kv Distribution S	2,958,465		
14	PANTHER HOLLOW SS	2,552,803		
15	Z-24 Reconductor Crescent-Montour	2,526,329		
16	Z143 Reconductor Crescent-Sewickley	2,377,713		
17	West Deer-Pine Creek Z-103	2,127,698		
18	Suspense work order	2,086,310		
19	Electrical Modeling Tool-Software	2,082,569		
20	DSCADA Replace Hardware	1,956,544		
21	MWM Upgrade-Software	1,888,805		
22	Montour SS Yard Expansion etc	1,778,753		
23	Z-43 Reconductor B.I.-Sewickley	1,771,202		
24	Elrama SS-New Substation	1,627,864		
25	BIP Timekeeping Replacement	1,591,903		
26	Install Potter-Nova 138kV Line	1,505,783		
27	Woodville SS - Spare 50 MVA Tfmr	1,375,320		
28	Z44 Reconductor B.I.-Montour	1,338,160		
29	Hosting & Data Ctr. Software/Labor	1,182,095		
30	Woods Run Microgrid Line Work	1,116,102		
31	Darlington SS Elimn Phase 3	1,049,127		
32	Minor Projects Total	79,776,833		
33				
34				
35				
36				
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41				
42				
43	TOTAL	209,342,295		

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,239,491,720	1,239,491,720		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	121,994,027	121,994,027		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	121,994,027	121,994,027		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	48,611,180	48,611,180		
13	Cost of Removal	20,820,323	20,820,323		
14	Salvage (Credit)	4,026,317	4,026,317		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	65,405,186	65,405,186		
16	Other Debit or Cr. Items (Describe, details in footnote):	98,643	98,643		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,296,179,204	1,296,179,204		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	285,546,176	285,546,176		
26	Distribution	863,900,295	863,900,295		
27	Regional Transmission and Market Operation				
28	General	146,732,733	146,732,733		
29	TOTAL (Enter Total of lines 20 thru 28)	1,296,179,204	1,296,179,204		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Duquesne Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2020	2019/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 12 Column: c

Reconciliation of Page 219, Line 12 to Pages 204-207, Line 104, Column (d):	
Book Cost of Plant Retired (Page 219, Line 12)	\$48,611,180
Retirements to Account 111 Property	<u>14,588,395</u>
	\$63,199,575

Schedule Page: 219 Line No.: 16 Column: c

Other Debit or Credit Items:	
(Gain)/Loss on Plant Retirements	\$2,526
ARO Depreciation recorded on Reg Asset	96,117
Other Accounting Adjustments/Transfers	<u>0</u>
	\$98,643

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MATERIALS AND SUPPLIES					
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)				
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)				
6	Assigned to - Operations and Maintenance	1,443,449	1,139,369		
7	Production Plant (Estimated)				
8	Transmission Plant (Estimated)	959,464	909,922		
9	Distribution Plant (Estimated)	23,745,330	27,499,927		
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)	1,943,279	2,565,214		
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	28,091,522	32,114,432		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)		255		
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	28,091,522	32,114,687		

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Transmission Service and Generation Interconnection Study Costs					
<p>1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.</p> <p>2. List each study separately.</p> <p>3. In column (a) provide the name of the study.</p> <p>4. In column (b) report the cost incurred to perform the study at the end of period.</p> <p>5. In column (c) report the account charged with the cost of the study.</p> <p>6. In column (d) report the amounts received for reimbursement of the study costs at end of period.</p> <p>7. In column (e) report the account credited with the reimbursement received for performing the study.</p>					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2					
3					
4					
5					
6					
7					
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9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22	AE2-114 Cain Road Solar 23kv	1,445	4010000		
23	AE2-116 Hill Road Solar 23kv	1,362	4010000		
24	AE2-115 Dam Road Solar 23kv	2,735	4010000		
25	AE2-114 Distribution Gen Int			2,318	4010000
26	AE2-115 Distribution Gen Int	162	4010000		
27	AE2-116 Distribution Gen Int	162	4010000		
28	Almonco Ridc Mill 19	5	4010000		
29	PIT Microgrid Study	2	4010000		
30					
31					
32					
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Compensated Absences	5,262,374		232.45	146,577	5,115,797
2						
3	Pension	219,307,071	14,246,544	Various	26,103,862	207,449,753
4						
5	Rate Case Distribution - 2018	2,091,187	284,443	928	979,650	1,395,980
6						
7	POLR VIII	304,255	1,037,631	426.2	1,336,381	5,505
8						
9	POLR IX		4,950			4,950
10						
11	Smart Meters	377,897	2,137,673	Various	1,528,283	987,287
12						
13	Eligible Customer Lists	453,066	10,089	928	89,209	373,946
14						
15	FERC Formula Annual Update Filing	5,808,998	1,162,917	456.15	6,754,489	217,426
16						
17	Rider 5 Surcharge		25,168,730	Various	19,827,209	5,341,521
18						
19	Pension - Rate Case Settlement		10,833,333	920.38	10,833,333	
20						
21	Cloud Computing	5,179,247		Various	5,179,247	
22						
23	STAS	44,646		Various	44,646	
24						
25	ADMS	250,403	2,572,764	Various	2,616,529	206,638
26						
27	DSIC		5,879,470	Various	5,350,221	529,249
28						
29	Electric Vehicle Rebate Program		415,820			415,820
30						
31	Act 129 Energy Efficiency	435,964		Various	435,964	
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL :	239,515,108	63,754,364		81,225,600	222,043,872

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 1 Column: a

These amounts represent recovery of costs associated with employee vacation and are being recovered over a period of up to three years.

Schedule Page: 232 Line No.: 3 Column: a

These amounts represent future recoverable pension costs. Amounts are being recovered over the remaining life of the Company's retirement plan.

Schedule Page: 232 Line No.: 5 Column: a

These amounts represent future recoverable costs related to the Company's distribution rate case filing, which are amortized over a period of up to three years.

Schedule Page: 232 Line No.: 7 Column: a

These amounts represent future recoverable costs incurred related to the POLR VIII filing and are amortized over a period of up to three years.

Schedule Page: 232 Line No.: 9 Column: a

These amounts represent future recoverable costs incurred related to the POLR IX filing and are amortized over a period of up to three years.

Schedule Page: 232 Line No.: 11 Column: a

Represents amounts received from customers related to the Smart Meters program. These amounts will be amortized as the Company continues to incur costs associated with these programs.

Schedule Page: 232 Line No.: 13 Column: a

Represents the costs incurred by the Company in order to update the electric Eligible Customers Lists (ECL), which are made available to Electric Generation Suppliers (EGSS). Costs are recovered over a period of up to two years.

Schedule Page: 232 Line No.: 15 Column: a

Represents the difference between the estimated revenue requirement billed to customers and the actual revenue requirement calculated after a calendar year's books are final.

Schedule Page: 232 Line No.: 17 Column: a

These amounts represent costs recovered from customers associated with the Company's Universal Services Programs. These amounts will be amortized as the Company continues to incur costs associated with these programs.

Schedule Page: 232 Line No.: 19 Column: a

These amounts represent recovery of \$5.0M in pension contributions as agreed upon

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

per the 2018 rate case settlement.

Schedule Page: 232 Line No.: 21 Column: a

These amounts represent costs incurred for cloud computing services. These amounts will be amortized over a period of up to five years. Per FERC Order AI20-1-000, under Accounting Standard Update (ASU) No. 2018-15, cloud computing costs should be capitalized as a utility plant asset. Since the Company has adopted this ASU as of 12/31/2019, cloud computing is no longer considered to be a regulatory asset. The Company moved the asset to Utility Plant (line 2 of page 110) and the accumulated depreciation to Accum. Prov. for Depr. Amort. Depl. (line 5 of page 110).

Schedule Page: 232 Line No.: 23 Column: a

Represents amounts received in advance from customers from the State Tax Adjustment Surcharge. This surcharge pertains to the Company's obligation of state taxes due and any interest.

Schedule Page: 232 Line No.: 25 Column: a

These amounts represent ADMS costs permitted to be amortized.

Schedule Page: 232 Line No.: 27 Column: a

This balance relates to an undercollection of DSIC revenue. Under the 2019 rate case, DLC will be permitted to charge the DSIC when the total DSIC plant balances exceed the levels projected at the end of the fully projected future test year.

Schedule Page: 232 Line No.: 29 Column: a

This balance represents spending related to customer rebates for infrastructure to provide electric service to charging stations available to the public.

Schedule Page: 232 Line No.: 31 Column: a

These amounts represent the excess of revenue collected vs. costs incurred in regards to the company's Energy Efficiency Program.

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

- Report below the particulars (details) called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a)
- Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Workers Comp Recovery	781,733	10,784	Various	218,704	573,813
2						
3	Deferred Rent	230,436	65,387	931.07	295,822	1
4						
5	Miscellaneous	685,163	985,906	Various	26,194	1,644,875
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	1,697,332				2,218,689

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		226,071,629	205,397,659
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	226,071,629	205,397,659
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	226,071,629	205,397,659

Notes

The change in account 190 is composed of:

410.1	\$(29,094,912)
410.2	(1,417,655)
411.1	32,053,970
411.2	213,865
AOCI	1,293,408
Regulatory Liability - Property	(23,722,646)
Activity in account 190	<u>\$(20,673,970)</u>

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)					
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation. (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related. (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>					
Line No.	Item (a)	Amount (b)			
1	Account 208 - Donations Received from Stockholders				
2					
3	Balance Beginning of Year	\$99,090,351			
4					
5	Ending Balance	\$99,090,351	99,090,351		
6					
7	SUBTOTAL - Account 208				99,090,351
8					
9	Account 209 - None				
10					
11	Account 210 - Gain on Resale or Cancellation of Reacquired Capital St				
12					
13	Balance Beginning of Year	\$380,598,802			
14					
15	Ending Balance	\$380,598,802	380,598,802		
16					
17	SUBTOTAL - Account 210				380,598,802
18					
19	Account 211 - Miscellaneous Paid in Capital				
20					
21	Balance Beginning of Year	\$505,658,443			
22					
23	Ending Balance	\$505,658,443	505,658,443		
24					
25	SUBTOTAL - Account 211				505,658,443
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				985,347,596

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
LONG-TERM DEBT (Account 221, 222, 223 and 224)				
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>				
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)	
1	Account 221 - Bonds			
2				
3	First Collateral Trust Bonds:			
4	4.97% 1st Mort Bond due 11/14/2043	160,000,000	962,455	
5	4.76% 1st Mort Bond due 02/03/2042	200,000,000	1,685,878	
6	5.02% 1st Mort Bond due 02/04/2044	45,000,000	273,501	
7	5.12% 1st Mort Bond due 02/04/2054	85,000,000	543,463	
8	3.78% 1st Mort Bond due 03/02/2045	100,000,000	446,281	
9	3.93% 1st Mort Bond due 03/02/2055	200,000,000	891,394	
10	3.93% 1st Mort Bond due 07/15/2045	160,000,000	781,258	
11	3.82% 1st Mort Bond due 10/03/2047	60,000,000	437,811	
12	3.89% 1st Mort Bond due 2/1/2048	60,000,000	377,534	
13	4.04% 1st Mort Bond due 2/1/2058	125,000,000	786,529	
14	SUBTOTAL	1,195,000,000	7,186,104	
15				
16				
17				
18				
19	SUBTOTAL			
20				
21	Account 224 - Other Long-Term Debt			
22	Ohio Air Quality and Ohio Water Development			
23				
24	Beaver County Industrial Development:			
25	1999 Series B due 2020 Variable Interest Rates	13,700,000	115,718	
26	1999 Series C due 2033 Variable Interest Rates	18,000,000	150,884	
27	1999 Series D due 2029 Variable Interest Rates	44,250,000	376,475	
28	1999 Series A due 2031 Variable Interest Rates	25,000,000	290,000	
29	1999 Series E due 2031 Variable Interest Rates	75,500,000	501,619	
30				
31				
32				
33	TOTAL	1,515,060,000	9,682,126	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
LONG-TERM DEBT (Account 221, 222, 223 and 224)				
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>				
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)	
1				
2				
3	Pollution Control Revenue Refunding Bonds:			
4	1999 Series A due 2031 Variable Interest Rates	71,000,000	307,095	
5	1999 Series B due 2031 Variable Interest Rates	13,500,000	141,750	
6	1999 Series B due 2027 Variable Interest Rates	20,500,000	222,410	
7	1999 Series C due 2031 Variable Interest Rates	33,955,000	205,000	
8	1999 Series C due 2031 Variable Interest Rates	4,655,000	185,071	
9	SUBTOTAL	320,060,000	2,496,022	
10				
11				
12				
13				
14				
15				
16				
17				
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19				
20				
21				
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28				
29				
30				
31				
32				
33	TOTAL	1,515,060,000	9,682,126	

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
111413	111443	111413	111443	160,000,000	7,952,000	4
020112	020342	020112	020342	200,000,000	7,860,000	5
020414	020444	020414	020444	45,000,000	2,259,000	6
020414	020454	020414	020454	85,000,000	4,352,000	7
030215	030245	030215	030245	100,000,000	3,780,000	8
030215	030255	030215	030255	200,000,000	9,520,000	9
071515	071545	071515	071545	160,000,000	6,288,000	10
100317	100347	100317	100347	60,000,000	2,292,000	11
020118	020148	020118	020148	60,000,000	2,334,000	12
020118	020158	020118	020158	125,000,000	5,050,000	13
				1,195,000,000	51,687,000	14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
062890	080120	062890	080120		3,257	25
070590	080133	070590	080133		4,269	26
070590	110129	070590	110129		10,748	27
062993	040131	062993	040131		5,919	28
102594	030131	102594	030131		17,814	29
						30
						31
						32
				1,195,000,000	51,763,014	33

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute page in the context of a footnote.</p>				
Line No.	Particulars (Details) (a)	Amount (b)		
1	Net Income for the Year (Page 117)	184,444,523		
2				
3				
4	Taxable Income Not Reported on Books			
5		13,559,096		
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10		221,994,592		
11				
12				
13				
14	Income Recorded on Books Not Included in Return			
15		3,613,287		
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20		254,444,161		
21				
22				
23				
24				
25				
26				
27	Federal Tax Net Income	161,940,763		
28	Show Computation of Tax:			
29	Federal Tax Net Income @ 21%	34,007,560		
30	Income Taxes - Accrual to Return	-6,213,313		
31	Total Federal Current Income Tax Expense	27,794,247		
32				
33	Federal Income Tax Expense - Operating 409.1	27,996,974		
34	Federal Income Tax Expense - Non-Operating 409.2	-202,727		
35	Total Federal Income Tax Expense - Current	27,794,247		
36				
37				
38				
39				
40				
41				
42				
43				
44				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Duquesne Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2020	2019/Q4
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 5 Column: b

Taxable Income Not Reported on Books:

Contributions in Aid of Construction (CIAC)	\$6,080,176
Tax Interest Capitalized (TIC)	5,579,469
Unamortized Loss on Bonds (ULoB)	<u>1,899,451</u>
Grand Total	<u>13,559,096</u>

Schedule Page: 261 Line No.: 10 Column: b

Deductions Recorded on Books Not Deducted for Return:

Book Tax Exp	\$47,960,169
Lobbying	166,163
M&E	306,184
Bad Debts	833,667
Benefits	1,669,406
Book Depr	121,991,955
Reg Assets	3,572,655
Qualified Transp Fringe	208,098
Book Amort.	44,075,801
Tax Gain/(Losses)	487,536
Pension	<u>722,958</u>
Grand Total	<u>\$221,994,592</u>

Schedule Page: 261 Line No.: 15 Column: b

Income Recorded on Books Not Included in Return:

AFUDC Equity	<u>\$(3,613,287)</u>
Grand Total	<u>\$(3,613,287)</u>

Schedule Page: 261 Line No.: 20 Column: b

Deductions on Return Not Charged Against Book Income:

263A	\$(16,568,928)
AFUDC Debt	(3,926,087)
Amort. Prtnrshp Interest	(9,282)
COR	(20,832,228)
Misc Accruals	(2,749,272)
OPEB	(2,823,777)
Tax Depr	(120,081,144)
Tax Repairs	(68,708,719)
Workers Comp	(707,464)
Reg Liability	(5,235,688)
Donation	(445,000)
State Tax	<u>(12,356,572)</u>
Grand Total	<u>\$(254,444,161)</u>

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR						
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>						
Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2						
3	Corporate Income	1,990,887		27,794,248	29,938,047	481,986
4	Unemployment		866	73,971	74,013	-546
5	FICA	909,965		12,551,839	12,488,701	
6	Highway Use					
7	Excise Tax on Coal					
8						
9	SUBTOTAL	2,900,852	866	40,420,058	42,500,761	481,440
10						
11	STATE - PA:					
12	PA Income	2,449,852		9,609,153	4,473,148	
13	PA PURTA	281,047		616,454	819,000	
14	PA Gross Receipts	6,830,870		50,153,460	53,266,076	
15	PA Capital Stock	39,553		-39,553		
16	PA Corporate Loans					
17	PA Insurance Premiums					
18	PA Unemployment	1,435		646,046	678,572	
19	PA Fuel Use					
20	PA Motor Carriers					
21	PA Other	856,895		-38,164		38,164
22						
23	SUBTOTAL	10,459,652		60,947,396	59,236,796	38,164
24						
25	STATE - W. VA.					
26	W.VA. Franchise					
27	W. VA. Income					
28						
29	SUBTOTAL					
30						
31	LOCAL:					
32	Gross Receipts					
33	Real Estate		2,502	249,142	257,454	
34	City Of Pittsburgh	5		776,558	785,599	-856
35	SUBTOTAL	5	2,502	1,025,700	1,043,053	-856
36						
37						
38						
39						
40						
41	TOTAL	13,360,509	3,368	102,393,154	102,780,610	518,748

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report	
Duquesne Light Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/29/2020	End of <u>2019/Q4</u>	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
<p>5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
329,074		27,996,974			-202,727	3
	1,454	30,864			43,108	4
973,103		5,878,078			6,673,760	5
						6
						7
						8
1,302,177	1,454	33,905,916			6,514,141	9
						10
						11
7,585,857		10,030,152			-421,000	12
78,501		616,455				13
3,718,254		50,153,461				14
		-39,553				15
						16
						17
	31,091	295,324			350,721	18
						19
						20
856,895		-38,165				21
						22
12,239,507	31,091	61,017,674			-70,279	23
						24
						25
						26
						27
						28
						29
						30
						31
						32
	10,814	249,142				33
	9,892	372,746			403,812	34
	20,706	621,888			403,812	35
						36
						37
						38
						39
						40
13,541,684	53,251	95,545,478			6,847,674	41

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Underfunded Pension	100,011,258	Various	23,498,015	14,510,460	91,023,703
2						
3	Warwick Mine Liability	13,685,780	Various	3,492,753	2,337,765	12,530,792
4						
5	Deferred Pole Attachments	1,119,865	454	7,354,976	7,360,672	1,125,561
6						
7	Long Term Incentive	2,151,271	Various	2,407,332	3,341,812	3,085,751
8						
9	Minor Items	760,140		7,655,236	7,677,307	782,211
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	117,728,314		44,408,312	35,228,016	108,548,018

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	666,506,988	36,354,549	28,750,280
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	666,506,988	36,354,549	28,750,280
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	666,506,988	36,354,549	28,750,280
10	Classification of TOTAL			
11	Federal Income Tax	651,246,926	34,201,349	28,153,176
12	State Income Tax	15,260,062	2,153,200	597,104
13	Local Income Tax			

NOTES

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						674,111,257	2
							3
							4
						674,111,257	5
							6
							7
							8
						674,111,257	9
							10
						657,295,099	11
						16,816,158	12
							13

NOTES (Continued)

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3		99,448,306	17,015,929	12,308,161
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	99,448,306	17,015,929	12,308,161
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	99,448,306	17,015,929	12,308,161
20	Classification of TOTAL			
21	Federal Income Tax	65,203,604	11,739,642	9,220,739
22	State Income Tax	34,244,702	5,276,287	3,087,422
23	Local Income Tax			

NOTES

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
				190.0	4,170,341	108,326,415	3
							4
							5
							6
							7
							8
					4,170,341	108,326,415	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
					4,170,341	108,326,415	19
							20
					3,753,720	71,476,227	21
					416,621	36,850,188	22
							23

NOTES (Continued)

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Legacy Liability	1,429,820	Various	847,226	907,685	1,490,279
2						
3	OPEB Cost	4,009,176	Various	925,731	118,248	3,201,693
4						
5	Annual Transmission Service Charge Filing	7,370,912	Various	10,925,328	5,629,181	2,074,765
6						
7	RFP Generation	3,429,168	Various	7,026,810	5,572,065	1,974,423
8						
9	Regulatory Tax Liability	147,370,928	Various	245,485,820	217,592,832	119,477,940
10						
11	Act 129 Energy Efficiency		Various	2,383,664	3,799,305	1,415,641
12						
13	EDIT Refund	10,369,704	Various	10,369,704		
14						
15	Electric Vehicle - Registration Credits				48,580	48,580
16						
17	Rider 5 Surcharge	1,929,384	Various	5,335,996	3,406,612	
18						
19	DSIC	2,872,670	Various	2,872,670		
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	178,781,762		286,172,949	237,074,508	129,683,321

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 278 Line No.: 1 Column: a

These amounts represent environmental costs previously recovered from customers associated with previously owned generation sites. These amounts are amortized as the Company incurs environmental costs associated with these sites.

Schedule Page: 278 Line No.: 3 Column: a

These amounts represent costs recovered from customers associated with the Company's OPEB costs.

Schedule Page: 278 Line No.: 5 Column: a

These amounts represent the true up of costs under the PUC Transmission Service Charge annual filing which are amortized June thru May each year.

Schedule Page: 278 Line No.: 7 Column: a

Represents amounts recovered from customers related to supplier auctions of small and medium commercial and industrial generation customers.

Schedule Page: 278 Line No.: 9 Column: a

Represents a net regulatory liability on regulated utility property that includes the excess deferred income tax flow back to customers over the average remaining book life of the regulated property resulting from the corporate tax rate reduction; net of the FAS 109 property basis differences and corresponding FAS 109 tax gross up resulting from book depreciation versus accelerated tax deduction that are being recovered over the remaining depreciable life of the regulated utility property, plant and equipment.

Schedule Page: 278 Line No.: 11 Column: a

These amounts represent the excess of costs incurred vs. revenue collected in regards to the company's Energy Efficiency Program.

Schedule Page: 278 Line No.: 13 Column: a

These amounts represent the excess accumulated deferred income taxes (EDIT) that are required by the FERC to be refunded to customers as a result of the change in tax rate caused by the adoption of TCJA.

Schedule Page: 278 Line No.: 15 Column: a

This balance represents the underspend related to the electric vehicle customer registration credits allowed annually.

Schedule Page: 278 Line No.: 17 Column: a

These amounts represent amounts recovered from customers associated with the Company's Universal Services programs. These amounts will be amortized as the Company continues to incur costs associated with these programs.

Schedule Page: 278 Line No.: 19 Column: a

This balance relates to an overcollection of DSIC revenue associated with a change in tax rates that must be given back to customers.

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
ELECTRIC OPERATING REVENUES (Account 400)				
<p>1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.</p> <p>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.</p> <p>4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</p>				
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	
1	Sales of Electricity			
2	(440) Residential Sales	563,204,720	552,203,879	
3	(442) Commercial and Industrial Sales			
4	Small (or Comm.) (See Instr. 4)	263,818,595	254,414,369	
5	Large (or Ind.) (See Instr. 4)	44,747,327	42,467,680	
6	(444) Public Street and Highway Lighting	12,820,883	11,963,684	
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales			
10	TOTAL Sales to Ultimate Consumers	884,591,525	861,049,612	
11	(447) Sales for Resale	1,472,144	1,701,203	
12	TOTAL Sales of Electricity	886,063,669	862,750,815	
13	(Less) (449.1) Provision for Rate Refunds	25,536,907	19,723,826	
14	TOTAL Revenues Net of Prov. for Refunds	860,526,762	843,026,989	
15	Other Operating Revenues			
16	(450) Forfeited Discounts	3,628,269	3,994,850	
17	(451) Miscellaneous Service Revenues	1,391,833	1,416,142	
18	(453) Sales of Water and Water Power			
19	(454) Rent from Electric Property	10,228,534	10,507,663	
20	(455) Interdepartmental Rents			
21	(456) Other Electric Revenues	723,650	634,381	
22	(456.1) Revenues from Transmission of Electricity of Others	86,558,874	77,895,132	
23	(457.1) Regional Control Service Revenues			
24	(457.2) Miscellaneous Revenues			
25				
26	TOTAL Other Operating Revenues	102,531,160	94,448,168	
27	TOTAL Electric Operating Revenues	963,057,922	937,475,157	

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>	
ELECTRIC OPERATING REVENUES (Account 400)				
<p>6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>9. Include unmetered sales. Provide details of such Sales in a footnote.</p>				
MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
4,047,883	4,257,666	538,534	535,487	2
				3
6,053,152	6,218,237	60,191	59,918	4
2,472,177	2,623,317	1,077	1,085	5
52,753	54,303	1,002	1,008	6
				7
				8
				9
12,625,965	13,153,523	600,804	597,498	10
29,018	24,526			11
12,654,983	13,178,049	600,804	597,498	12
				13
12,654,983	13,178,049	600,804	597,498	14
<p>Line 12, column (b) includes \$ 685,003 of unbilled revenues.</p> <p>Line 12, column (d) includes -13,656 MWH relating to unbilled revenues</p>				

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 21 Column: b

Dominion Market Revenue	\$ 563,387
All Other Items Less Than \$250,000	<u>160,263</u>
Total Other Electric Revenues	\$ 723,650

Schedule Page: 300 Line No.: 21 Column: c

Dominion Marketing Revenue	\$ 379,181
All Other Items Less Than \$250,000	<u>255,200</u>
Total Other Electric Revenues	\$ 634,381

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Account 440 Residential					
2	RA	62,019	6,974,961	5,681	10,917	0.1125
3	RS	3,606,920	507,415,155	496,301	7,268	0.1407
4	RH	387,466	49,001,774	36,552	10,600	0.1265
5	SM					
6	PAL					
7	Total A/C 440	4,056,405	563,391,890	538,534	7,532	0.1389
8						
9	Account 442 Comm. & Industrial					
10	GS/GM	2,861,043	179,210,542	51,709	55,330	0.0626
11	GMH	256,151	16,447,406	3,234	79,206	0.0642
12	GL	2,741,523	76,708,543	739	3,709,774	0.0280
13	GLH	362,099	11,579,462	89	4,068,528	0.0320
14	L	1,039,003	21,467,859	21	49,476,333	0.0207
15	HVPS	1,249,983	817,075	9	138,887,000	0.0007
16	SM					
17	AL					
18	UMS	20,638	1,249,816	5,467	3,775	0.0606
19	PAL					
20	Total A/C 442	8,530,440	307,480,703	61,268	139,232	0.0360
21						
22	Account 444 Publ. St. & Hwy Light					
23	SM	23,641	10,998,745	173	136,653	0.4652
24	SE	25,543	1,408,420	1	25,543,000	0.0551
25	SH	866	109,006	13	66,615	0.1259
26	AL	117	1,287	3	39,000	0.0110
27	PAL	2,609	516,471	812	3,213	0.1980
28	UMS					
29	Total A/C 444	52,776	13,033,929	1,002	52,671	0.2470
30						
31						
32						
33						
34						
35	Unbilled Acct 440 Residential	-8,522	148,787			-0.0175
36						
37	Unbilled 442 Comm & Industrial	-5,111	531,595			-0.1040
38						
39	Unbilled 444 Publ St & Hwy Lght	-23	4,622			-0.2010
40						
41	TOTAL Billed	12,639,621	883,906,522	600,804	21,038	0.0699
42	Total Unbilled Rev.(See Instr. 6)	-13,656	685,003	0	0	-0.0502
43	TOTAL	12,625,965	884,591,525	600,804	21,015	0.0701

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	NRG Energy	SF				
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
29,018		1,472,144		1,472,144	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
0	0	0	0	0	
29,018	0	1,472,144	0	1,472,144	
29,018	0	1,472,144	0	1,472,144	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering			
5	(501) Fuel			
6	(502) Steam Expenses			
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses			
10	(506) Miscellaneous Steam Power Expenses			
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)			
14	Maintenance			
15	(510) Maintenance Supervision and Engineering			
16	(511) Maintenance of Structures			
17	(512) Maintenance of Boiler Plant			
18	(513) Maintenance of Electric Plant			
19	(514) Maintenance of Miscellaneous Steam Plant			
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)			
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)			
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)			
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)			
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)			
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering			
45	(536) Water for Power			
46	(537) Hydraulic Expenses			
47	(538) Electric Expenses			
48	(539) Miscellaneous Hydraulic Power Generation Expenses			
49	(540) Rents			
50	TOTAL Operation (Enter Total of Lines 44 thru 49)			
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering			
54	(542) Maintenance of Structures			
55	(543) Maintenance of Reservoirs, Dams, and Waterways			
56	(544) Maintenance of Electric Plant			
57	(545) Maintenance of Miscellaneous Hydraulic Plant			
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)			
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)			

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering			
63	(547) Fuel			
64	(548) Generation Expenses			
65	(549) Miscellaneous Other Power Generation Expenses			
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)			
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures			
71	(553) Maintenance of Generating and Electric Plant			
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)			
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)			
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	219,982,189	235,370,400	
77	(556) System Control and Load Dispatching			
78	(557) Other Expenses	-1,368,985	1,915,242	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	218,613,204	237,285,642	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	218,613,204	237,285,642	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	949,715	943,451	
84				
85	(561.1) Load Dispatch-Reliability			
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,083,360	1,126,552	
87	(561.3) Load Dispatch-Transmission Service and Scheduling			
88	(561.4) Scheduling, System Control and Dispatch Services			
89	(561.5) Reliability, Planning and Standards Development			
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services			
93	(562) Station Expenses	115,357	100,469	
94	(563) Overhead Lines Expenses	206,110	223,449	
95	(564) Underground Lines Expenses	302,865	541,094	
96	(565) Transmission of Electricity by Others			
97	(566) Miscellaneous Transmission Expenses	4,825,492	4,631,319	
98	(567) Rents			
99	TOTAL Operation (Enter Total of lines 83 thru 98)	7,482,899	7,566,334	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	639,470	457,754	
102	(569) Maintenance of Structures			
103	(569.1) Maintenance of Computer Hardware			
104	(569.2) Maintenance of Computer Software	942,792	881,792	
105	(569.3) Maintenance of Communication Equipment		111	
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant			
107	(570) Maintenance of Station Equipment	1,805,639	1,951,193	
108	(571) Maintenance of Overhead Lines	758,794	993,275	
109	(572) Maintenance of Underground Lines	7,339	-381	
110	(573) Maintenance of Miscellaneous Transmission Plant	275,290	382,131	
111	TOTAL Maintenance (Total of lines 101 thru 110)	4,429,324	4,665,875	
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	11,912,223	12,232,209	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services			
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)			
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)			
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)			
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	6,889,702	5,941,644	
135	(581) Load Dispatching	1,306,901	1,144,976	
136	(582) Station Expenses	359,326	387,164	
137	(583) Overhead Line Expenses	949,937	668,441	
138	(584) Underground Line Expenses	422,950	480,266	
139	(585) Street Lighting and Signal System Expenses			
140	(586) Meter Expenses	1,450,371	621,780	
141	(587) Customer Installations Expenses			
142	(588) Miscellaneous Expenses	7,555,205	8,294,545	
143	(589) Rents			
144	TOTAL Operation (Enter Total of lines 134 thru 143)	18,934,392	17,538,816	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	-14,116	-51,227	
147	(591) Maintenance of Structures	122,876	99,334	
148	(592) Maintenance of Station Equipment	3,375,870	3,512,611	
149	(593) Maintenance of Overhead Lines	23,732,558	20,757,664	
150	(594) Maintenance of Underground Lines	1,564,142	1,306,489	
151	(595) Maintenance of Line Transformers	19,076	19,029	
152	(596) Maintenance of Street Lighting and Signal Systems	440,536	569,471	
153	(597) Maintenance of Meters	595,509	618,533	
154	(598) Maintenance of Miscellaneous Distribution Plant	118,955	133,513	
155	TOTAL Maintenance (Total of lines 146 thru 154)	29,955,406	26,965,417	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	48,889,798	44,504,233	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	9,660,537	7,414,452	
160	(902) Meter Reading Expenses	1,908,960	4,125,420	
161	(903) Customer Records and Collection Expenses	5,089,466	7,905,392	
162	(904) Uncollectible Accounts	6,337,534	8,509,339	
163	(905) Miscellaneous Customer Accounts Expenses			
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	22,996,497	27,954,603	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
166	Operation			
167	(907) Supervision			
168	(908) Customer Assistance Expenses	22,746,203	38,892,401	
169	(909) Informational and Instructional Expenses			
170	(910) Miscellaneous Customer Service and Informational Expenses			
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	22,746,203	38,892,401	
172	7. SALES EXPENSES			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses			
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses			
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)			
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	37,577,091	32,407,476	
182	(921) Office Supplies and Expenses	7,061,368	4,920,529	
183	(Less) (922) Administrative Expenses Transferred-Credit			
184	(923) Outside Services Employed	37,861,870	28,320,018	
185	(924) Property Insurance	5,726,245	5,654,667	
186	(925) Injuries and Damages	520,563	1,278,273	
187	(926) Employee Pensions and Benefits	12,838,680	29,024,020	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	782,423		
190	(929) (Less) Duplicate Charges-Cr.			
191	(930.1) General Advertising Expenses	794,173	1,395,717	
192	(930.2) Miscellaneous General Expenses	8,184,441	-637,940	
193	(931) Rents	3,932,363	3,626,128	
194	TOTAL Operation (Enter Total of lines 181 thru 193)	115,279,217	105,988,888	
195	Maintenance			
196	(935) Maintenance of General Plant	12,000,948	13,688,302	
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	127,280,165	119,677,190	
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	452,438,090	480,546,278	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Beaver Falls Municipal Authority	SF				
2	Beaver Valley Power Co.	SF				
3	PJM Interconnection, LLC.	SF				
4	West Penn Power Company	SF				
5	AEP Service Corporation	SF				
6	ConocoPhillips Company	SF				
7	DTE Energy Trading, Inc.	SF				
8	Exelon Generation Company, LLC	SF				
9	NextEra Energy Power Marketing, LLC	SF				
10	Noble Americas Gas & Power Corp.	SF				
11	PSEG Energy Resources & Trade	SF				
12	TriEagle Energy LP	SF				
13	Axpo U.S. LLC	SF				
14	BP Energy Company	SF				
	Total					

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Dynergy Marketing and Trade, LLC	SF				
2	TransAlta Energy Marketing (U.S) Inc.	SF				
3	Vitol Inc.	SF				
4	Capacity Purchases - Net					
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j+k+l) of Settlement (\$)(m)	
24,323				1,326,256		1,326,256	1
4,695				271,915		271,915	2
				-4,485,881		-4,485,881	3
83				13,743		13,743	4
467,046				24,579,084		24,579,084	5
171,594				9,060,403		9,060,403	6
159,785				8,168,377		8,168,377	7
685,520				36,369,388		36,369,388	8
1,724,459				74,576,462		74,576,462	9
				3,305,323		3,305,323	10
335,967				17,979,606		17,979,606	11
233,434				11,968,551		11,968,551	12
11,331				495,697		495,697	13
5,652				252,251		252,251	14
4,381,565				210,773,698		210,773,698	

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
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PURCHASED POWER(Account 555), (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
319,753				15,039,068		15,039,068	1
103,379				4,349,278		4,349,278	2
134,544				7,504,177		7,504,177	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
4,381,565				210,773,698		210,773,698	

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duquesne Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2020	2019/Q4
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 1 Column: a

Beaver Falls Municipal Authority figures represent purchase of generation from small producers.

Schedule Page: 326 Line No.: 2 Column: a

Beaver Valley Power Co. figures represent purchase of generation from small producers.

Schedule Page: 326 Line No.: 4 Column: a

West Penn Power figures represent Duquesne Light "borderline" customers on West Penn Power Company's system.

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	Applied Energy Services-Beaver Valley	Applied Energy Services-BVP	Applied Energy Services-BVP	LFP	
2	PJM Interconnection, LLC (1)	PJM Interconnection, LLC	Various	NF	
3	PJM Interconnection, LLC (2)	PJM Interconnection, LLC	Various	SFP	
4	PJM Interconnection, LLC (3)	Duquesne Light Company	Allegheny Power System, Inc.	FNO	
5	PJM Interconnection, LLC (4)	PJM Interconnection, LLC	Various	FNO	
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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32					
33					
34					
	TOTAL				

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')						
<p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>						
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
20	AES-ARCO	Mitchell-Elrama Int				1
	DLC Trans Network	Various				2
	DLC Trans Network	Various				3
	DLC Trans Network	Piney Fork SS		108,706	108,706	4
	DLC Trans Network	Various				5
						6
						7
						8
						9
						10
						11
						12
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						14
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						32
						33
						34
			0	108,706	108,706	

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')				
<p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
2,645			2,645	2
935,732			935,732	3
48,000			48,000	4
84,175,410			84,175,410	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
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				33
				34
85,161,787	0	0	85,161,787	

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 1 Column: d

2/12/13 AES Beaver Valley, LLC submitted a request to FERC to terminate the transmission agreement between AES Beaver Valley & Duquesne Light Company. Per docket number ER13-927-000 the agreement was terminated effective 3/29/13.

Schedule Page: 328 Line No.: 2 Column: d

Duquesne Light Company's share of the PJM Non-Firm Point-to-Point revenue from the administration of the PJM Interconnection, LLC Open Access Transmission Tariff (OATT).

Schedule Page: 328 Line No.: 3 Column: d

Duquesne Light Company's share of the PJM Firm Point-to-Point revenue from the administration of the PJM Interconnection, LLC OATT.

Schedule Page: 328 Line No.: 4 Column: d

Net credits due to Duquesne Light Company from PJM Interconnection, LLC for Firm Network Transmission Services from the Duquesne Light transmission system to Allegheny's Piney Fork Substation.

Schedule Page: 328 Line No.: 5 Column: d

Net credits due to Duquesne Light Company from PJM Interconnection, LLC for Firm Network Transmission Services for Retail Choice and Municipal Load Servers.

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
TRANSMISSION OF ELECTRICITY BY ISO/RTOs					
<p>1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a). 3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes. 4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided. 5. In column (d) report the revenue amounts as shown on bills or vouchers. 6. Report in column (e) the total revenues distributed to the entity listed in column (a).</p>					
Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1	Duquesne Light Company	FNO	H-17	84,175,410	84,175,410
2	Duquesne Light Company	FNO	H-17	48,000	48,000
3	Duquesne Light Company	SFP	7	935,732	935,732
4	Duquesne Light Company	NF	8	2,645	2,645
5	Duquesne Light Company	AD	8		
6	Duquesne Light Company	AD	7		
7	Duquesne Light Company	OS	12	6,039,599	6,039,599
8					
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39					
40	TOTAL			91,201,386	91,201,386

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	339,653		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities			
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000			
6				
7	Utilities	2,053,253		
8	Stores & Materials Purchased	592,572		
9	Bank Fees	236,143		
10	Miscellaneous	4,962,820		
11				
12				
13				
14				
15				
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45				
46	TOTAL	8,184,441		

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>			
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of acquisition adjustments)						
<p>1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>						
A. Summary of Depreciation and Amortization Charges						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			44,594,487		44,594,487
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	24,243,797				24,243,797
8	Distribution Plant	78,074,262				78,074,262
9	Regional Transmission and Market Operation					
10	General Plant	19,675,968		796,782		20,472,750
11	Common Plant-Electric					
12	TOTAL	121,994,027		45,391,269		167,385,296
B. Basis for Amortization Charges						

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Transmission Plant						
13	352-Major Structures				3.53		19.80
14	352-Minor Structures				2.48		27.80
15	353				3.39		21.90
16	354				1.30		40.40
17	355				2.22		36.20
18	356				1.66		40.50
19	357				1.80		37.00
20	358				1.95		43.80
21	359				1.76		52.50
22							
23	Distribution Plant						
24	361-Major Structures				2.26		17.50
25	361-Minor Structures				2.08		26.60
26	362				2.36		28.90
27							
28	364				2.03		30.40
29	365				2.51		26.70
30	366				1.40		48.90
31	367				2.55		28.30
32	368				3.13		22.70
33	369				1.64		37.50
34	370-Meters				9.59		3.90
35	370.1-Meters-Comm Equi				8.78		3.80
36	370.2-Smart Meters				7.73		12.20
37	370.3-Smart Meters-Pol				7.63		13.10
38	373				2.37		15.70
39							
40	General Plant						
41	390				3.07		23.50
42	391				16.49		4.30
43	392						
44	393				3.33		11.60
45	394				4.00		17.40
46	395				5.00		8.86
47	396						
48	397				6.67		8.60
49	398				5.00		6.20
50							

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 43 Column: c

Transportation equipment is depreciated on a straight-line basis as follows:

<u>Classification</u>	<u>Est. Avg. Service Life</u>	<u>Rates</u>
Passenger Cars	72 Months	16.667%
Truck, Light	84 Months	14.29%
Truck, Medium	120 Months	10%
Truck, Heavy	132 Months	9.09%
Trailer	240 Months	5%

Schedule Page: 336 Line No.: 47 Column: c

Power Operated equipment is depreciated on a straight-line basis as follows:

<u>Classification</u>	<u>Est. Avg. Service Life</u>	<u>Rates</u>
Power Operated Equipment	240 Months	5%

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4	
REGULATORY COMMISSION EXPENSES					
<p>1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.</p> <p>2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.</p>					
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	POLR VIII or Default Service Provider		298,749	298,749	304,255
2	--- Amortized over 4 years, beginning 6/1/17				
3					
4	2018 D Rate Case Costs		697,990	697,990	2,091,187
5	--- Amortized over 3 years, beginning 1/1/19				
6					
7	ECL Mailing		84,433	84,433	453,066
8	--- Amortized over 3 years, beginning 1/1/19				
9					
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46	TOTAL		1,081,172	1,081,172	2,848,508

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
	1823266			426.2	298,750	5,505	1
							2
							3
	1823280	2,782	2,782	928	697,989	1,395,980	4
							5
							6
	1823244	5,313	5,313	928	84,433	373,946	7
							8
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		8,095	8,095		1,081,172	1,775,431	46

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
DISTRIBUTION OF SALARIES AND WAGES				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	6,058,775		
5	Regional Market			
6	Distribution	12,891,101		
7	Customer Accounts	11,583,910		
8	Customer Service and Informational	525,783		
9	Sales			
10	Administrative and General	37,609,083		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	68,668,652		
12	Maintenance			
13	Production			
14	Transmission	2,614,730		
15	Regional Market			
16	Distribution	13,970,717		
17	Administrative and General	3,131,031		
18	TOTAL Maintenance (Total of lines 13 thru 17)	19,716,478		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	8,673,505		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	26,861,818		
24	Customer Accounts (Transcribe from line 7)	11,583,910		
25	Customer Service and Informational (Transcribe from line 8)	525,783		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	40,740,114		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	88,385,130	4,534,958	92,920,088
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru 47)			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	88,385,130	4,534,958	92,920,088
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	78,482,672	4,026,872	82,509,544
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	78,482,672	4,026,872	82,509,544
72	Plant Removal (By Utility Departments)			
73	Electric Plant	6,014,296	308,588	6,322,884
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	6,014,296	308,588	6,014,296
77	Other Accounts (Specify, provide details in footnote):			
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
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90				
91				
92				
93				
94				
95	TOTAL Other Accounts			
96	TOTAL SALARIES AND WAGES	172,882,098	8,870,418	181,443,928

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	(115)	(115)	(115)	(69,115)
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services	(158)	(2,592)	(2,256)	(2,359)
6	Other Items (list separately)				
7	Transmission Congestion		(9,235)	(28,145)	(28,145)
8	Capacity Credit Market		(351)	(1,082)	(1,082)
9	Transmission Losses				6,646
10					
11					
12					
13					
14					
15					
16					
17					
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40					
41					
42					
43					
44					
45					
46	TOTAL	(273)	(12,293)	(31,598)	(94,055)

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
MONTHLY TRANSMISSION SYSTEM PEAK LOAD			
<p>(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>(2) Report on Column (b) by month the transmission system's peak load.</p> <p>(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.</p>			

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	2,174	30	19	844	1,329				
2	February	2,060	1	11	713	1,348				
3	March	1,912	5	20	712	1,200				
4	Total for Quarter 1				2,269	3,877				
5	April	1,629	1	9	506	1,123				
6	May	2,208	28	17	787	1,421				
7	June	2,495	27	15	912	1,583				
8	Total for Quarter 2				2,205	4,127				
9	July	2,691	10	17	1,061	1,630				
10	August	2,641	20	17	1,038	1,604				
11	September	2,592	11	18	1,029	1,563				
12	Total for Quarter 3				3,128	4,797				
13	October	2,443	3	16	915	1,528				
14	November	1,784	13	18	622	1,161				
15	December	1,939	18	19	736	1,204				
16	Total for Quarter 4				2,273	3,893				
17	Total Year to Date/Year				9,875	16,694				

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD			
<p>(1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>(2) Report on Column (b) by month the transmission system's peak load.</p> <p>(3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>(4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).</p> <p>(5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).</p>			

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Imports into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
1	January	2,174	30	19				2,174		2,174
2	February	2,060	1	11				2,060		2,060
3	March	1,912	5	20				1,912		1,912
4	Total for Quarter 1							6,146		6,146
5	April	1,629	1	9				1,629		1,629
6	May	2,208	28	17				2,208		2,208
7	June	2,495	27	15				2,495		2,495
8	Total for Quarter 2							6,332		6,332
9	July	2,691	10	17				2,691		2,691
10	August	2,641	20	17				2,641		2,641
11	September	2,592	11	18				2,592		2,592
12	Total for Quarter 3							7,924		7,924
13	October	2,443	3	16				2,443		2,443
14	November	1,784	13	18				1,784		1,784
15	December	1,939	18	19				1,939		1,939
16	Total for Quarter 4							6,166		6,166
17	Total Year to Date/Year							26,568		26,568

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	12,625,965
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	29,018
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	24,434
7	Other	9,081,248	27	Total Energy Losses	783,396
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	13,462,813
9	Net Generation (Enter Total of lines 3 through 8)	9,081,248			
10	Purchases	4,381,565			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	108,706			
17	Delivered	108,706			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	13,462,813			

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>	
MONTHLY PEAKS AND OUTPUT						
<p>1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.</p> <p>2. Report in column (b) by month the system's output in Megawatt hours for each month.</p> <p>3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.</p> <p>4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).</p>						
NAME OF SYSTEM:						
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,192,963	2,618	2,154	30	1800
30	February	1,037,069	2,382	2,044	1	1000
31	March	1,090,666	2,283	1,899	5	1900
32	April	955,723	2,757	1,617	1	800
33	May	1,065,289	2,867	2,183	28	1600
34	June	1,138,777	2,650	2,469	27	1400
35	July	1,397,352	3,141	2,662	10	1600
36	August	1,282,938	2,088	2,612	20	1600
37	September	1,154,516	1,741	2,562	11	1700
38	October	1,024,081	1,494	2,417	3	1500
39	November	974,021	2,259	1,769	13	1700
40	December	1,120,400	2,738	1,921	18	1800
41	TOTAL	13,433,795	29,018			

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duquesne Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2020	2019/Q4
FOOTNOTE DATA			

Schedule Page: 401 Line No.: 7 Column: b

Includes energy supplied by Electric Generation Suppliers as part of the PA Electric Choice program.

Schedule Page: 401 Line No.: 9 Column: b

Duquesne Light Co. divested all generating assets on April 28, 2000.

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4			
TRANSMISSION LINE STATISTICS								
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.</p> <p>5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.</p>								
Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report Circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Wilson	Mitchell	138.00	138.00	Tower	8.96		1
2	Wilson	West Mifflin	138.00	138.00	Tower	1.81		1
3	Wilson	West Mifflin	138.00	138.00	(Tower)		1.86	1
4	Dravosburg	Clairton	138.00	138.00	Tower	6.08		
5	Dravosburg	Clairton	138.00	138.00	(Corten Pole)	1.84		
6	Piney Fork	Clairton	138.00	138.00	Tower	3.05	4.78	1
7	Piney Fork	Clairton	138.00	138.00	(Corten Pole)		1.84	
8	Bethel Park	Wilson	138.00	138.00	Tower	13.56		1
9	Crescent	North	138.00	138.00	Tower	18.12		1
10	Crescent	North	138.00	138.00	Tower		18.03	1
11	Crescent	Montour	138.00	138.00	Tower	8.73		1
12	Crescent	Hopewell	138.00	138.00	Tower	3.18		1
13	Crescent	Legionville	138.00	138.00	(Tower)	6.89		1
14	Hopewell	Legionville	138.00	138.00	Tower	2.26		1
15	Beaver Valley	Crescent	138.00	138.00	(Tower)	5.53		1
16	Beaver Valley	Crescent	138.00	138.00	(Corten Pole)		5.21	
17	Beaver Valley	Crescent	138.00	138.00	(Wood Pole)	0.96		
18	Beaver Valley	Crescent	138.00	138.00	Tower	9.42	5.53	1
19	Beaver Valley	Midland	138.00	138.00	Tower	1.53		1
20	Beaver Valley	Midland	138.00	138.00	(Wood Pole)	0.80		1
21	Beaver Valley	J & L Furnace	138.00	138.00	Tower			1
22	Beaver Valley	J & L Furnace	138.00	138.00	Wood Pole			1
23	Beaver Valley	J & L Midland	138.00	138.00	(Tower)	0.36	0.10	1
24	Beaver Valley	J & L Midland	138.00	138.00	(Wood Pole)	2.57		1
25	Clinton	Findlay	138.00	138.00	(Wood Pole)	7.04		1
26	Clinton	Findlay	138.00	138.00	UG	0.21		1
27	Midland	J & L Midland	138.00	138.00	Tower	0.25	0.85	1
28	Beaver Valley	Raccoon	138.00	138.00	Tower	0.04	7.56	1
29	Brunot Island	Collier	138.00	138.00	Tower	7.42		1
30	Brunot Island	Collier	138.00	138.00	Tower		7.43	1
31	Brunot Island	Sewickley	138.00	138.00	(Tower)	6.23	4.49	1
32	Brunot Island	Sewickley	138.00	138.00	(Wood Pole)	3.32		1
33	Brunot Island	Montour	138.00	138.00	Tower		6.48	1
34	Findlay	Montour	138.00	138.00	Corten Pole	7.64		1
35	Brunot Island	Forbes	138.00	138.00	UG	4.91		1
36					TOTAL	432.41	235.48	104

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report Circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Carson	Oakland	138.00	138.00	Tower	0.52		1
2	Carson	Oakland	138.00	138.00	UG	1.99		1
3	Forbes	Oakland	138.00	138.00	UG	2.22		1
4	Cheswick	Wilmerding	138.00	138.00	Tower		9.97	1
5	Cheswick	Wilmerding	138.00	138.00	Wood Pole	0.79		1
6	Cheswick	Wilmerding	138.00	138.00	Tower	9.96		1
7	Cheswick	Logans Ferry	138.00	138.00	(Corten Pole)	0.92		1
8	Cheswick	Logans Ferry	138.00	138.00	(Corten Pole)	0.71		1
9	Cheswick	Plum	138.00	138.00	Wood Pole	7.70		1
10	Cheswick	North (a)	138.00	138.00	Tower	12.54		1
11	Cheswick	North(a)	138.00	138.00	Tower		12.54	1
12	Illinois	Universal	138.00	138.00	Tower	7.04		1
13	Highland	Logans Ferry	138.00	138.00	Corten Pole		8.95	1
14	Highland	Logans Ferry	138.00	138.00	Corten Pole	9.05		1
15	Cheswick	Pine Creek	138.00	138.00	Tower		6.50	1
16	Collier	Elwyn	138.00	138.00	Tower	7.83		1
17	Collier	Woodville	138.00	138.00	Tower	2.18		1
18	Collier	Woodville	138.00	138.00	Tower		2.18	1
19	Cheswick	North	138.00	138.00	Tower	11.56		1
20	Cheswick	North	138.00	138.00	(Wood Pole)	4.01		1
21	Arsenal	Highland	138.00	138.00	(UG)	3.85		1
22	Dravosburg	Elwyn	138.00	138.00	Tower	6.47		1
23	Carson	Dravosburg	138.00	138.00	(Tower)	7.26		1
24	Dravosburg	Wilson	138.00	138.00	Tower	9.65		1
25	Dravosburg	West Mifflin	138.00	138.00	Tower	2.98		1
26	Dravosburg	West Mifflin	138.00	138.00	Tower		2.95	1
27	Dravosburg	Wilmerding	138.00	138.00	Tower	5.31		1
28	Dravosburg	Wilmerding	138.00	138.00	Tower		5.23	1
29	Dravosburg	Logans Ferry	138.00	138.00	Tower		17.51	1
30	Dravosburg	Illinois	138.00	138.00	Tower	2.54		1
31	Potter	Nova	138.00	138.00	(Corten Pole)	0.47		1
32	Potter	Raccoon	138.00	138.00	Tower	1.57		1
33	Crescent	Valley	138.00	138.00	(Tower)	10.20	4.73	1
34	Potter	Raccoon	138.00	138.00	Tower	0.07	1.48	1
35	Legionville	Valley	138.00	138.00	Tower		12.45	1
36					TOTAL	432.41	235.48	104

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4			
TRANSMISSION LINE STATISTICS								
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.</p> <p>5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.</p>								
Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report Circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Carson	Forbes	138.00	138.00	UG	2.31		1
2	Carson	Forbes	138.00	138.00	Tower	0.48		1
3	Carson	Dravosburg	138.00	138.00	(Tower)	0.35	1.15	1
4	Carson	Dravosburg	138.00	138.00	(Wood Pole)	6.76		1
5	Carson	Bettis	138.00	138.00	Tower	0.09	6.33	1
6	Hopewell	Legionville	138.00	138.00	Tower		1.72	1
7	Dravosburg	Rankin	138.00	138.00	(Tower)	0.30		1
8	Dravosburg	Rankin	138.00	138.00	(Wood Pole)	4.02		1
9	PA Chemicals	Potter	138.00	138.00	(Corten Pole)	0.43		1
10	West Mifflin	Irvin	138.00	138.00	Tower	0.07		1
11	West Mifflin	Irvin	138.00	138.00	Tower		0.06	1
12	Midland	WHEMCO	138.00	138.00	Wood Pole	0.70		1
13	Arsenal	Oakland	138.00	138.00	UG	2.75		1
14	North	Pine Creek	138.00	138.00	Tower		5.06	1
15	North	Wildwood	138.00	138.00	Wood Pole	4.83		1
16	Woodville	Piney Fork	138.00	138.00	Tower		10.96	1
17	Dravosburg	Bettis	138.00	138.00	Tower		0.95	1
18	Woodville	Peters	138.00	138.00	Tower		6.96	1
19	Crescent	Sewickley	138.00	138.00	Tower		4.07	1
20	Logans Ferry	Universal	138.00	138.00	Tower	6.53		1
21	Collier	Elwyn	138.00	138.00	Tower		7.82	1
22	Potter	Valley	138.00	138.00	Tower	4.79		1
23	Potter	Valley	138.00	138.00	(Corten Pole)	1.58		1
24	Potter	Valley	138.00	138.00	Tower	4.79		1
25	Potter	Valley	138.00	138.00	(Corten Pole)		1.58	1
26	PA Chemicals	Potter	138.00	138.00	(Corten Pole)	0.43		1
27	Collier	Tidd	345.00	345.00	Tower	23.93		1
28	Brunot Island	Carson	345.00	345.00	(Corten Pole)		1.32	1
29	Brunot Island	Carson	345.00	345.00	UG	8.93		1
30	Brunot Island	Collier	345.00	345.00	(Corten Pole)	7.13		1
31	Arsenal	Brunot Island	345.00	345.00	UG	6.31		1
32	Arsenal	Brunot Island	345.00	345.00	UG	6.32		1
33	Arsenal	Carson	345.00	345.00	(UG)	4.90		1
34	Arsenal	Carson	345.00	345.00	(Corten Pole)	1.39		1
35	Arsenal	Logans Ferry	345.00	345.00	(UG)	3.86		1
36					TOTAL	432.41	235.48	104

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report Circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Arsenal	Logans Ferry	345.00	345.00	(Corten Pole)	7.81		
2	Beaver Valley	Sammis	345.00	345.00	Tower			
3	Beaver Valley	Clinton	345.00	345.00	(Tower)	13.27		
4	Beaver Valley	Clinton	345.00	345.00	(Corten Pole)	1.45		
5	Mansfield	Crescent	345.00	345.00	(Tower)	1.95		1
6	Mansfield	Crescent	345.00	345.00	(Corten Pole)	9.68		
7	Beaver Valley	Mansfield	345.00	345.00	Tower			1
8	Beaver Valley	Crescent	345.00	345.00	(Tower)	0.78	12.04	1
9	Beaver Valley	Crescent	345.00	345.00	(Corten Pole)	2.96		
10	Clinton	Collier	345.00	345.00	(Tower)		1.27	1
11	Clinton	Collier	345.00	345.00	(Corten Pole)	12.68		
12	Brunot Island	Crescent	345.00	345.00	(Tower)		1.05	1
13	Brunot Island	Crescent	345.00	345.00	(Corten Pole)		24.49	1
14	Other Transmission	Lines	69.00	69.00	TowerHframe	15.75		2
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	432.41	235.48	104

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4			
TRANSMISSION LINE STATISTICS (Continued)								
<p>7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>								
Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
(21) (23)	111,448	6,356,378	6,467,826					1
(6) (17)	2,445	662,624	665,069					2
(8) (17)	189,710	2,304,330	2,494,040					3
(8) (9)	548,258	6,923,806	7,472,064					4
(9)								5
(8) (9) (17)	62,251	1,177,661	1,239,912					6
(9)								7
(6) (8) (14) (17)		426,283	426,283					8
(9)	131,857	6,837,807	6,969,664					9
(9)		1,676,124	1,676,124					10
(8) (9) (17)	22,761	1,971,415	1,994,176					11
(8) (9) (22)	49,809	1,373,628	1,423,437					12
(8) (9)	30,966	2,414,168	2,445,134					13
(8) (9)	13,983	1,004,225	1,018,208					14
(8) (9)	157,885	2,005,572	2,163,457					15
(24)								16
(9)								17
(8) (9)	141,948	2,245,869	2,387,817					18
(8) (9)	3,460	276,949	280,409					19
(8) (9)								20
(8) (9)	1,031	1,079,725	1,080,756					21
(9)	39,443	1,297,975	1,337,418					22
(9)	5,612	661,981	667,593					23
(9)								24
(9)	149,182	2,792,869	2,942,051					25
(18)								26
(8) (9)	2,220	251,798	254,018					27
(8) (9)		443,997	443,997					28
(8) (9)	183,310	1,452,581	1,635,891					29
(8) (9)		616,480	616,480					30
(8) (9) (17)	1,101,086	6,404,098	7,505,184					31
(9)								32
(8) (9)		303,251	303,251					33
(9)	430,582	3,543,465	3,974,047					34
(19)	392	24,103,807	24,104,199					35
	14,014,643	469,032,352	483,046,995					36

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4			
TRANSMISSION LINE STATISTICS (Continued)								
<p>7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>								
Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
(17)		9,654,677	9,654,677					1
(19)								2
(19)		11,153,851	11,153,851					3
(8) (9)	550	2,567,185	2,567,735					4
(9) (17)								5
(8) (9) (17)		2,244,373	2,244,373					6
(17)		899,491	899,491					7
(17)	550	511,776	512,326					8
(8) (9) (14)	246,447	2,531,817	2,778,264					9
(9)	191,276	4,842,006	5,033,282					10
(9)		1,434,455	1,434,455					11
(8) (9)	63,868	1,299,041	1,362,909					12
(17)		12,946,729	12,946,729					13
(17)		5,718,735	5,718,735					14
(9)	84,866	2,337,936	2,422,802					15
8, 9, 10, 17, 22	1,879,934	1,692,864	3,572,798					16
(17)	31,955	1,153,453	1,185,408					17
(17)		670,006	670,006					18
(9)		6,168,020	6,168,020					19
(3) (8) (9)								20
(16)		22,340,058	22,340,058					21
(9) (22)	62,449	1,804,291	1,866,740					22
(8) (9)	1,246,649	7,471,393	8,718,042					23
(20) (21)		229,726	229,726					24
(20) (21)		483,618	483,618					25
(8)		89,147	89,147					26
(8) (9)		746,437	746,437					27
(8) (9)	3,162	2,296,527	2,299,689					28
(8) (9) (17)	53,972	3,237,788	3,291,760					29
(9) (17)		789,243	789,243					30
(17)								31
(9)	179,346	1,195,374	1,374,720					32
(8) (9)	18,021	5,049,911	5,067,932					33
(9)		75,143	75,143					34
(8) (9)		2,949,714	2,949,714					35
	14,014,643	469,032,352	483,046,995					36

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4			
TRANSMISSION LINE STATISTICS (Continued)								
<p>7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>								
Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
(19)	154	11,826,917	11,827,071					1
(17)								2
(9)	39,426	2,241,142	2,280,568					3
(9)								4
(8) (9)	1,060,583	2,521,032	3,581,615					5
(8) (9)		137,559	137,559					6
(9)	191,981	2,229,845	2,421,826					7
(9)								8
(17)								9
(6)	13,337	61,806	75,143					10
(6)		19,006	19,006					11
(9)	2,062	300,925	302,987					12
(15) (16)		4,318,116	4,318,116					13
(9)		1,959,262	1,959,262					14
(9)		3,167,115	3,167,115					15
(8)	481,410	1,842,936	2,324,346					16
(8) (9)		38,766	38,766					17
(17)	47	378,157	378,204					18
(8) (9) (17)		1,861,139	1,861,139					19
(9)		2,276,803	2,276,803					20
(8) (9) (10)		595,265	595,265					21
(9) (10)		1,691,022	1,691,022					22
(9) (26)								23
(9) (10)		594,177	594,177					24
(9) (26)								25
(17)								26
(23)	675,087	5,300,750	5,975,837					27
(24)								28
(16)		51,372,762	51,372,762					29
(24)		11,644,926	11,644,926					30
(16)	74,934	29,260,763	29,335,697					31
(16)	74,934	732,502	807,436					32
(16)		3,082,118	3,082,118					33
(24)								34
(16)	245,119	55,348,176	55,593,295					35
	14,014,643	469,032,352	483,046,995					36

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4			
TRANSMISSION LINE STATISTICS (Continued)								
<p>7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>								
Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
(24)								1
(10)	43,179		43,179					2
(24)	408,098	9,234,008	9,642,106					3
(24)								4
(24)	323,962	5,508,561	5,832,523					5
(24)								6
(24)	42,348	10,879	53,227					7
(24)	159,951	7,188,598	7,348,549					8
(24)								9
(24)	620,717	7,623,894	8,244,611					10
(24)								11
(24)								12
(24)		16,682,963	16,682,963					13
VARIOUS	2,114,630	30,786,811	32,901,441					14
								15
								16
								17
								18
								19
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								34
								35
	14,014,643	469,032,352	483,046,995					36

Name of Respondent Duquesne Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 422 Line No.: 1 Column: i

Size of Conductor and Material:

- (1) 1/0 Bare
- (2) 4/0 Bare
- (3) 336 Aluminum
- (4) 500 Bare
- (5) 500 MCM
- (6) 2-543 ACAR
- (7) 636 ACSR
- (8) 795 ACSR
- (9) 853 ACAR
- (10) 954 ACSR
- (11) 1024 ACAR
- (12) 1500 Aluminum
- (13) 1500 Oil Static
- (14) 1590 Aluminum
- (15) 2500 KCM Aluminum
- (16) 2500 KCM Copper
- (17) 795 ACSS
- (18) 1250 KCM Copper
- (19) 3000 KCM Copper
- (20) 2-795 ACSR
- (21) 2-795 ACSS
- (22) 2-853 ACAR
- (23) 2-954 ACSR
- (24) 2-1024 ACAR
- (25) 3500 KCM Copper
- (26) 958 ACCR/TW

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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TRANSMISSION LINES ADDED DURING YEAR

- Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
- Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	PA Chemicals (Z-92)	Potter	0.43	Corten Pole	4.65	1	1
2	PA Chemicals (Z-192)	Potter	0.43	Corten Pole	4.65	1	1
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
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39							
40							
41							
42							
43							
44	TOTAL		0.86		9.30	2	2

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
795	ACSS		138						1
795	ACSS		138						2
									3
									4
									5
									6
									7
									8
									9
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									44

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SUBSTATIONS					
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year. 2. Substations which serve only one industrial or street railway customer should not be listed below. 3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown. 4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p>					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Aber, Plum Borough	D,U	23.00		
2					
3					
4	Ardmore, Forest Hills Boro.	D,U	23.00	4.16	
5	Arsenal, Pittsburgh	T,D,U	345.00	138.00	
6			138.00	23.00	
7	Baden, Baden Borough	D,U	23.00	4.16	
8	Barclay, Brighton Twp.	D,U	23.00	4.16	
9	Baum, Pittsburgh	D,U	23.00	4.16	
10	Beaver, Borough Twp.	D,U	23.00	4.16	
11	Beaver Falls, Beaver Falls	D,U	23.00	4.16	
12	Beaver Valley, Shippingport Boro.		345.00	138.00	
13					
14	Beechview, Pittsburgh	D,U	23.00	4.16	
15	Bellevue, Bellevue Borough	D,U	23.00	4.16	
16	Bloomfield, Pittsburgh	D,U	23.00	4.16	
17	Braddock, Braddock Borough	D,U	23.00	4.16	
18	Brentwood, Brentwood Boro.	D,U	138.00	23.00	
19	Brunot Island SS, Brunot Island	T	345.00	138.00	
20	Brunot Island, Brunot Island	T,D,U	138.00	23.00	
21		Z	138.00	69.00	
22	Bryn Mawr, White Oak Boro.	D,U	23.00	4.16	
23			23.00		
24	California, Oakmont	D,U	138.00	23.00	
25					
26	Carnegie, Carnegie Borough	D,U	23.00	4.16	
27	Carrick, Pittsburgh	D,U	23.00	4.16	
28	Carson, Pittsburgh	T,D,U,Z	345.00	138.00	
29			138.00	23.00	
30	Center, Pittsburgh	D,U	23.00	4.16	
31	Chess, Pittsburgh	D,U	23.00	4.16	
32					
33	Cheswick, Springdale Boro.	T,A	138.00		
34	Clairton, Clairton	D,U	23.00	4.16	
35	Clinton, Findlay Twp.	T,U	345.00	138.00	
36		Y	138.00	23.00	
37	Cochran, Mt. Lebanon Twp.	D,U	23.00	4.16	
38	Collier, Collier Twp.	T,U	345.00	138.00	
39	Connor, Mt. Lebanon Twp.	D,U	23.00	4.16	
40	Conway, Conway Borough	D,U	23.00	4.16	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Cooks Ferry, Shippingport Boro.	D,U	23.00	4.16	
2	Craft, Pittsburgh	D,U	23.00	4.16	
3	Craft, Pittsburgh	D,U	138.00	11.00	
4	Crafton, Crafton Borough	D,U	23.00	4.16	
5	Crescent, Crescent Twp.	T,U,D	345.00	138.00	
6		T,U,D	138.00	23.00	
7	Curry, Pleasant Hills Boro.	D,U	23.00	4.16	
8	Darlington, Patterson Twp	D,U	23.00	4.16	
9	Dormont, Pittsburgh	D,U	23.00	4.16	
10	Dorseyville, Indiana Twp.	D,U	23.00	4.16	
11	Dravosburg, Dravosburg Boro.	T,D,U,Z	138.00	69.00	
12			69.00	23.00	
13			138.00	23.00	
14	Duquesne, W. Mifflin Boro.	D,U	23.00	4.16	
15	East End, Pittsburgh	D,U	23.00	2.40	
16					
17			23.00	4.16	
18	E. McKeesport, N. Versailles Twp.	D,U	23.00	4.16	
19	East Park, Monroeville Boro.	D,U	23.00	4.16	
20	East Pittsburgh, N. Braddock Boro.	D,U	23.00	4.16	
21	Eastwood, Penn Hills Twp.	D,U	23.00	4.16	
22					
23	Edgebrook, Pittsburgh	D,U	23.00	4.16	
24	Edgewood, Edgewood Borough	D,U	23.00	4.16	
25	Elkhorn, Center Twp.	D,U	23.00	4.16	
26	Elwyn, Whitehall Borough	T,D,U	138.00	23.00	
27	Essen, Upper St. Clair Twp.	D,U	23.00	4.16	
28	Evergreen, Monroeville Borough	D,U	138.00	23.00	
29	Fairview, Ohio Township	D,U	23.00	4.16	
30	Findlay, Findlay Township	T,D,U	138.00	23.00	
31	Forbes, Pittsburgh	T,D,U	138.00	11.50	
32	Forest Hills, Forest Hills Boro.	D,U	23.00	4.16	
33	48th Street, Pittsburgh	D,U	23.00	4.16	
34	Forward, Pittsburgh	D,U	23.00	4.16	
35					
36	Franklin, Munhall Borough	D,U	23.00	4.16	
37					
38	Gallitzan, Conway Borough	D,U	23.00	4.16	
39	Glassport, Glassport Boro.	D,U	23.00	4.16	
40					

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Grandview, McKeesport	D,U	23.00	4.16	
2	Grant, Pittsburgh	D,U	11.00	4.16	
3	Gringo, Hopewell Township	D,U	23.00	4.16	
4					
5	Hiawatha, Pittsburgh	D,U	23.00	4.16	
6	Highland, Pittsburgh	D,U,T	138.00	23.00	
7	Homestead, Homestead	D,U	138.00	23.00	
8	Hookstown, Greene Township	D,U	23.00	4.16	
9	Hopewell, Hopewell Township	T,U	138.00	69.00	
10			69.00		
11	Horning, Baldwin Borough	D,U	23.00	4.16	
12	Imperial, Findlay Township	D,U	23.00	4.16	
13	Ingram, Ingram Borough	D,U	23.00	4.16	
14	Irwin Ave, Pittsburgh	D,U	23.00	4.16	
15	Keating, Ross Township	D,U	23.00	4.16	
16	Kennywood, W. Mifflin Boro.	D,U	23.00	4.16	
17	Keown, Ross Township	D,U	23.00	4.16	
18	Kirwan, Collier Township	D,U	23.00	4.16	
19	Lawrence, Pittsburgh	D,U	23.00	4.16	
20	Leetsdale, Leetsdale Boro.	D,U	23.00	4.16	
21	Legionville, Harmony Twp.	T,D,U	138.00	23.00	
22	Lewis Run, Pleasant Hills Boro.	D,U	23.00	4.16	
23	Liberty, Liberty Borough	D,U	23.00	4.16	
24	Lincoln Place, Pittsburgh	D,U	23.00	4.16	
25	Logans Ferry, Plum Borough	T,D,U	138.00	23.00	
26	Logans Ferry	T	345.00	138.00	
27	Long, Penn Hills Township	D,U	23.00	4.16	
28	Manchester, Pittsburgh	D,U	23.00	4.16	
29					
30					
31					
32	Maytide, Pittsburgh	D,U	23.00	4.16	
33	McKeesport, McKeesport	D,U	23.00	4.16	
34	McKnight, Ross Township	D,U	23.00	4.16	
35	McNeilly, Pittsburgh	D,U	23.00	4.16	
36	Meadow, Pittsburgh	D,U	23.00	4.16	
37	Meyer, McKeesport	D,U	23.00	4.16	
38	Midland, Midland Borough	T,D,U,Z	138.00	23.00	
39					
40					

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Millvale, Millvale Borough	D,U	23.00	4.16	
2	Monaca, Monaca Borough	D,U	23.00	4.16	
3	Monroeville, Monroeville Boro.	D,U	23.00	4.16	
4	Montour, Robinson Township	T,D,U	138.00	23.00	
5	Morado, W. Mayfield Borough	D,U	23.00		
6					
7	Mt. Lebanon, Mt. Lebanon Twp	D,U	23.00	4.16	
8	Mt. Nebo	D,U	138.00	23.00	
9	Mt. Royal, Shaler Township	D,U	23.00	4.16	
10	Narrows Run, Moon Township	D,U	23.00		
11	Neville, Neville Island	T,D,U	138.00	23.00	
12	Normoss, Monroeville Boro.	D,U	23.00	4.16	
13	North, Ross Township	T,D,U,Z	138.00	23.00	
14	Oakland, Pittsburgh	T,D,U	138.00	23.00	
15	Oakmont, Oakmont Borough	D,U	23.00	4.16	
16					
17	Parker, Pittsburgh	D,U	23.00	4.16	
18	Potter, Potter Twp.	T	138.00		
19	Perry, Ross Township	D,U	23.00	4.16	
20	Pine Creek, Indiana Township	T,D,U	138.00	23.00	
21	Pleasant Hills	D, U	23.00	4.16	
22	Plum, Plum Borough	D,U	138.00	23.00	
23	Point Breeze, Pittsburgh	D,U	23.00	4.16	
24	Port Perry, White Township	D,U	138.00	23.00	
25					
26	Raccoon, Center Township	T,D,U	138.00	23.00	
27	Rankin, Rankin Borough	D,U	138.00	23.00	
28			23.00	4.16	
29	Reynolton, McKeesport	D,U	23.00	4.16	
30	Riverton, McKeesport	D,U	23.00	4.16	
31	Robinson, Wilkinsburg Boro.	D,U	23.00	4.16	
32	Rochester, Rochester Boro.	D,U	23.00	4.16	
33	Rosslyn, Rosslyn Farms Boro.	D,U	23.00	4.16	
34	Rural Ridge, Indiana Township	D,U	23.00	4.16	
35	Saline, Pittsburgh	D,U	23.00	4.16	
36					
37					
38	Sarah Street, Pittsburgh	D,U	23.00	4.16	
39	Schenley, Pittsburgh	D,U	23.00	4.16	
40	Scottsville, Hopewell Twp.	D,U	23.00	4.16	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Segar, Mt. Lebanon Township	D,U	23.00	4.16	
2	Sewickley, Sewickley Boro.	D,U	138.00	23.00	
3			23.00	4.16	
4	Shady, Pittsburgh	D,U	23.00	4.16	
5	Sharon, Beaver Borough	D,U	23.00	4.16	
6	Sheffield, Aliquippa Boro.	D,U	23.00	4.16	
7	Sheraden, Pittsburgh	D,U	23.00	4.16	
8	South Hills, Mt. Lebanon Twp.	D,U	23.00		
9	Spring Garden, Pittsburgh	D,U	23.00	4.16	
10	Squaw Run, Fox Chapel Boro.	D,U	23.00	4.16	
11	Suffolk, Pittsburgh	D,U	23.00	4.16	
12	Tawney Creek, Springdale	D,U	23.00	0.48	
13	Tecumseh, Pittsburgh	T,U	345.00		
14	Trafford, Trafford	D,U	23.00	4.16	
15	Traverse Run, Independence Twp.	D,U	23.00		
16	Turtle Creek, Wilkins Twp.	D,U	23.00	4.16	
17					
18	Universal, Penn Hills Twp.	T,D,U	138.00	23.00	
19					
20	Valley, Rochester Township	T,D,U,Z	138.00	69.00	
21			138.00	23.00	
22			23.00	4.16	
23			23.00		
24	Verona, Verona Borough	D,U	23.00	4.16	
25	Washington Junction, Castle Shannon Boro.	D,U	23.00	4.16	
26					
27	West End, Pittsburgh	D,U	23.00	4.16	
28			23.00		
29	West Mifflin, W. Mifflin Boro	T,U	138.00		
30	West View, W. View Borough	D,U	23.00	4.16	
31	Wightman, Pittsburgh	D,U	23.00	4.16	
32	Wildwood, Hampton Township	D,U,T	138.00	23.00	
33	Wilkinsburg, Wilkinsburg Boro.	D,U	23.00	4.16	
34	Wilmerding, Monroeville Boro.	T,D,U	138.00	23.00	
35	Wilson, Jefferson Borough	T,D,U	138.00	23.00	
36	Wolfe Run, New Sewickley Twp	D,U,Z	138.00	23.00	
37	Woodville, Collier Twp	T,D,U	23.00	4.16	
38			138.00	23.00	
39					
40					

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SUBSTATIONS (Continued)						
5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.						
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.						
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
			Feeds Distr Ckt			1
						2
						3
2	1					4
350	1					5
225	3					6
2	1					7
2	1					8
4	1					9
5	2					10
12	6					11
700	2					12
						13
2	1					14
16	6	1				15
4	1					16
2	1					17
30	1					18
350	1	1	Shunt Reactor	4	201	19
575	7	1	Feeds Dist Ckt.			20
260	2					21
5	1					22
			Feeds Dist Ckt			23
30	1					24
						25
8	2					26
12	2					27
350	1					28
50	1					29
2	1					30
15	2					31
						32
			Capacitor Bank			33
6	3					34
350	1					35
50	1					36
3	1					37
1030	3					38
4	2					39
4	4					40

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SUBSTATIONS (Continued)						
<p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>						
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
1	1					1
						2
		1				3
2	1					4
1030	3					5
150	2					6
5	2					7
3	1					8
15	2		Feeds 4 Disr Ckts			9
2	1					10
220	2	1	138kv Capacitor Bank			11
130	5		Feeds 2 Distr Ckts			12
50	1	1				13
8	3					14
9	6					15
			Grounding Bank	1	5,000	16
20	2					17
4	2					18
3	1					19
2	1					20
4	2					21
						22
2	1					23
2	1					24
2	1					25
300	3		Feeds Distr Ckt.			26
2	1					27
30	1					28
3	1					29
150	2					30
150	3					31
2	1					32
12	2					33
10	2					34
						35
2	1					36
						37
2	1					38
3	1					39
						40

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SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
2	1					1
30	9					2
3						3
						4
3	1					5
150	3		Regulating Xfmr	1	33,000	6
30	1					7
1	1					8
110	1					9
			Switching			10
3	1					11
3	1					12
3	1					13
10	9					14
2	1					15
5	1					16
3	1					17
2	1					18
20	2		Feeds 7 Disr Ckts			19
3	1					20
100	2		Feeds 2 Distr Ckts			21
5	2					22
3	1					23
2	1					24
100	2		Feeds 2 Distr Ckts			25
450	3	1				26
5	2					27
12	2	1				28
						29
						30
						31
2	1					32
20	2					33
4	2					34
3	1					35
5	2					36
3	1					37
100	2					38
						39
						40

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
2	1					1
5	5					2
3	1					3
100	2		Feeds 3 Distr Ckts			4
			SubT Switching Stan			5
						6
2	1					7
30	1					8
2	1					9
			Feeds Distr Ckt.			10
50	1		Feeds Distr Ckt.			11
2	1					12
230	4					13
300	3		Feeds 5 Distr Ckts			14
4	1					15
						16
3	1					17
			Switching Station			18
2	1					19
150	3		Feeds Distr Ckt.			20
6	2					21
50	1		Feeds 3 Distr Ckts			22
4	1					23
30	1					24
						25
100	2		Feeds 3 Distr Ckts			26
75	1		Feeds Distr Ckt			27
8	2					28
2	1					29
2	1					30
3	1					31
6	2					32
3	1					33
1	3					34
2	1					35
						36
						37
15	3					38
27	9	1				39
4	1					40

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of <u>2019/Q4</u>	
SUBSTATIONS (Continued)						
<p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>						
Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					1
100	2		Feeds Distr Ckt.			2
10	2					3
4	1					4
2	1					5
5	2					6
2	1					7
			Switching Station			8
2	1					9
2	1					10
2	1					11
1	2					12
			Shunt Reactors	3	201	13
2	1					14
			Feeds Distr Ckt.			15
2	1					16
						17
150	3		Feeds 4 Distr Ckts.			18
						19
150	1					20
150	3					21
2	1					22
			Feeds 3 Distr Ckts.			23
4	1					24
2	3					25
						26
10	2					27
			Feeds Distr Ckt.			28
			Switching Only			29
4	1					30
4	1					31
50	1					32
25	5					33
150	2					34
150	3		Feeds 2 Distr Ckts.			35
30	1					36
7	2		Feeds 5 Distr Ckts.			37
225	3	3	Capacitor Bank			38
						39
						40

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duquesne Light Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/29/2020	2019/Q4
FOOTNOTE DATA			

Schedule Page: 426 Line No.: 33 Column: i

Cap Bank Switching Stat. Only

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/29/2020	Year/Period of Report End of 2019/Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>				
Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21	Duct and pole rental revenue	DQE Communications LLC	400	1,078,758
22				
23	Administrative cost allocation (a)	Duquesne Light Holdings Inc	401	1,361,315
24	Administrative cost allocation (a)	DQE Communications LLC	401	708,076
25	Administrative cost allocation (a)	DQE Holdings LLC	401	677,203
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

DFR III-F-1b through III-F-1g contain HIGHLY CONFIDENTIAL information and will be provided upon issuance of a Protective Order.

- Q.2. Supply projected capital requirements and sources of the filing utility, its parent and system consolidated for the test year and each of 3 comparable future years.
- A.2. Attachment III-F-2 provides the requested information.

DUQUESNE LIGHT COMPANY

Requirements and Sources of Funds
(\$ in Millions)

	2020	2021	2022
Capital Requirements:			
Construction*	\$347.7	\$408.1	\$380.8
Security Maturities and Revolver Repayments (including intercompany)	75.0	-	82.6
Distributions to Parent	80.0	29.0	29.5
Pension Funding	10.0	10.0	10.0
Income Tax Payments	42.4	45.6	44.0
Financing Costs	57.6	59.1	62.7
Other	31.6	6.1	8.6
Total Requirements	\$644.3	\$557.9	\$618.2
Sources:			
<i>Total Internal</i>	\$444.3	\$474.3	\$468.2
Outside Financing:			
Long-Term Debt (including intercompany)	200.0	83.6	150.0
Short-Term Debt (including revolver)	-	-	-
Total Outside	\$200.0	\$83.6	\$150.0
Total Fund Sources	\$644.3	\$557.9	\$618.2

DUQUESNE LIGHT HOLDINGS

Requirements and Sources of Funds
(\$ in Millions)

	2020	2021	2022
Capital Requirements:			
DLC Construction*	\$347.7	\$408.1	\$380.8
Non-Utility Subsidiary Construction	23.7	20.3	21.1
Security Maturities and revolver Repayments	700.0	500.0	15.9
Distributions to Parent	-	40.0	55.0
Pension Funding	10.0	10.0	10.0
Income Tax Payments / (Refunds)	(21.0)	21.5	36.3
Financing Costs	147.9	125.0	111.1
Other	31.5	6.1	9.6
Total Requirements	\$1,239.8	\$1,131.0	\$639.8
Sources:			
<i>Total Internal</i>	\$439.8	\$565.1	\$489.8
Outside Financing:			
Long-Term Debt	800.0	565.9	150.0
Short-Term Debt (including revolver)	-	-	-
Total Outside	\$800.0	\$565.9	\$150.0
Total Fund Sources	\$1,239.8	\$1,131.0	\$639.8

- Q.3. State what coverage requirements or capital structure ratios are required in the most restrictive of applicable indentures/charter tests and how these measures have been computed.
- A.3. Duquesne Light Company's \$250.0 million 5-year Revolving Credit Facility ("RCF") expiring October 2024, has a Leverage Ratio that shall not be more than 65.0%. At December 31, 2020, the Company's Leverage as defined by the RCF was 47.8%. See DFR III-F-3 – Attachment A for the computation of the ratio.

Duquesne Light Company's Indenture of Mortgage and Deed of Trust ("Indenture") dated as of October 1, 2004 has two restrictions regarding the issuance of First Mortgage Bonds under the Indenture. The first restriction limits the issuance of secured debt upon the basis of Property Additions (which excludes Funded Property) in a principal amount not to exceed 70% of the cost or fair value of the utility's assets. A copy of the most recently completed calculation with respect to a new First Mortgage Bond issuance has been attached as DFR III-F-3 - Attachment B. The second restriction requires the Company to provide a Net Earnings Certificate showing the Adjusted Net Earnings of the Company to have been not less than an amount equal to twice the Annual Interest Requirements, as a condition precedent to the issuance of First Mortgage Bonds. A copy of the most recently completed Net Earnings Certificate issued with respect to a new First Mortgage Bond issuance in 2020 has been attached as DFR III-F-3 - Attachment C as reference.

Duquesne Light CompanyRevolving Credit Facility Financial Covenant Calculations
(Millions of Dollars)

Attachment DFR III-F-3-A

Page 1 of 1

As of
12/31/2020**Leverage Ratio**

Total Funded Indebtedness	\$ 1,370.1
Intercompany Indebtedness with DLH	10.0
Total Shareholder's Equity	1,507.9
Plus (minus) the cumulative non-cash mark-to-market charges (gains) after June 30, 2019	0.0
DLC Preferred Shares	0.0
Total Capitalization	<u>\$ 2,888.0</u>

Leverage Ratio

(Default greater than 65.0%)

47.8%

Duquesne Light Company
Retired First Mortgage Trust Securities Available for Issuance
(Millions of Dollars)

As of
02/01/20

Total Qualified Plant	4,293.5
Total Bonding Capacity	3,005.5
Total Bonds Outstanding	1,391.9
Total Unused Capacity	1,613.6

Total Unused Capacity Allocation:

Retired Bonds Backed by Plant	1,251.0
Bonds Available from Property Additions	362.6
Total Unused Capacity	1,613.6

DUQUESNE LIGHT COMPANY

NET EARNINGS CERTIFICATE

(Under Sections 103, 105 and 401(d) of the Indenture
of Mortgage and Deed of Trust of Duquesne Light Company)

We, the undersigned, James H. Milligan, the Treasurer of Duquesne Light Company (the “Company”), and Matthew Ankrum, the Controller of the Company and an accountant, in accordance with Sections 103 and 401(d) of the Indenture of Mortgage and Deed of Trust, dated as of April 1, 1992, as supplemented and amended by various instruments and as amended and restated in its entirety by Supplemental Indenture No. 22, dated as of October 1, 2004 and as further supplemented and amended, including as supplemented and amended by Supplemental Indenture No. 33, dated as of April 15, 2020 (as so supplemented, amended and restated, the “Indenture”; capitalized terms used herein and not defined herein having the meanings specified in the Indenture), of the Company to The Bank of New York Mellon Trust Company, N.A. (successor in trust to JPMorgan Chase Trust Company, National Association, successor by merger to The Chase Manhattan Trust Company, N.A., successor in trust to Mellon Bank, N.A.), as trustee, and in connection with the Company Order of even date herewith for the authentication and delivery of \$200,000,000 in aggregate principal amount of a new series of the Company’s Securities, to be designated First Mortgage Bonds, Series AC (the “Bonds”), do hereby certify that the Adjusted Net Earnings for the twelve month period ended December 31, 2019 are not less than an amount equal to twice the Annual Interest Requirements, as shown by the following tabulations:

Adjusted Net Earnings (in millions)

(i)	Operating Revenues	
	Sales of Electric Energy	\$ 944.4
	Other Electric Revenues [excludes profits and losses from the sale and disposition of property of \$0 (net)]	<u>19.4</u>
	Total Operating Revenues	\$ 963.8
(ii)	Operating Expenses	
	Repairs and Maintenance	\$ 232.3
	Taxes (except as provided in Section 103 of the Indenture)	57.5
	Other Operating Expenses (including, without limitation, assessments, rentals and insurance; and except as provided in Section 103 of the Indenture)	<u>221.7</u>
	Total Operating Expenses	\$ 511.5
(iii)	Amount remaining after deducting (ii) from (i)	\$ 452.3
(iv)	Rental revenues (net of expenses not included in clause (ii) above)	\$ 0.0
(v)	Sum of (iii) and (iv)	\$ 452.3
(vi)	Other income	\$ 2.4
(vii)	Sum of (v) and (vi)	\$ 454.7
(viii)	The amount, if any, by which the aggregate of (A) such other income and (B) that portion of the amount stated in clause (v) which is directly received from the operations of property (other than paving, grading and other improvements to, under or upon public highways, bridges, parks or other public properties of analogous character) not subject to the Lien of the Indenture at the date of this certificate, exceeds twenty per centum (20%) of the sum stated by clause (vii); provided, however, if the amount stated in clause (v) includes revenues from the operation of property not subject to the Lien of the Indenture, the calculation made pursuant to this clause (viii) includes such reasonable interdepartmental or interproperty revenues and expenses between the Mortgaged Property and the property not subject to the Lien of the Indenture as is allocated to such respective properties by the Company.	<u>0.0</u>

(ix)	Adjusted Net Earnings for twelve (12) consecutive months ended December 31, 2019 amount remaining after deducting (viii) from (vii)	\$ 454.7
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Annual Interest Requirements (in millions)

(i)	Upon all Securities Outstanding under the Indenture at the date of this Net Earnings Certificate as shown in Schedule A hereto	\$ 52.2
(ii)(a)	Upon Securities applied for in the application in connection with which this Net Earnings Certificate is made (\$200,000,000 aggregate principal amount at a Stated Interest Rate of 3.11% per annum)	\$ 6.2
(b)	Upon Securities applied for in other pending applications	\$ 0.0
(iii)	Upon all Class "A" Bonds Outstanding (none) under Class "A" Mortgages (none), except those held by the Trustee under the Indenture	\$ 0.0
(iv)	Upon the principal amount of all other indebtedness outstanding at this date and secured by a Lien prior to the Lien of the Indenture upon property subject to the Lien of the Indenture (except indebtedness excluded in accordance with Section 103(b)(iv) of the Indenture)	\$ 0.0
	Total Annual Interest Requirements	\$ 58.4
	Twice Annual Interest Requirements	\$ 116.8

In accordance with Section 105 of the Indenture, the undersigned further hereby certify that:

(a) we have read the Indenture, including without limitation the covenants and conditions precedent provided for therein with respect to compliance with which this Net Earnings Certificate is delivered and the definitions in the Indenture relating thereto;

(b) we have made an examination of the accounting records of the Company and caused to be followed such other procedures as we consider necessary in the circumstances to determine the correctness, in accordance with generally accepted accounting principles applied on a consistent basis and in accordance with the

provisions of the Indenture, of the information in this Net Earnings Certificate set forth;

(c) in our opinion, we have made such examination or investigation as is necessary to enable us to express an informed opinion as to the matters set forth herein and as to whether or not such covenants and conditions have been complied with; and

(d) in our opinion, such covenants and conditions have been complied with.

IN WITNESS WHEREOF, we have executed this Net Earnings Certificate this
5th day of May 2020.

February 28, 2020



Name: James H. Milligan
Title: Treasurer

Name: Matthew S. Ankrum
Title: Managing Director, Controller

IN WITNESS WHEREOF, we have executed this Net Earnings Certificate this
5th day of May 2020.

Name: James H. Milligan
Title: Treasurer



Name: Matthew S. Ankrum
Title: Managing Director, Controller

Schedule A

**Securities Outstanding
(May 4, 2020)**

Series No.	Series Designation	Principal Amount Outstanding (\$)	Interest Rate (%)	Annual Interest Requirement (\$) (1)
12	First Mortgage Bond, Pollution Control Series K-3	33,955,000	Variable (0.23%)	\$78,097
14	First Mortgage Bond, Pollution Control Series L-2	20,500,000	Variable (0.23%)	\$47,150
15	First Mortgage Bond, Pollution Control Series L-3	4,655,000	Variable (0.23%)	\$10,707
18	First Mortgage Bond, Pollution Control Series M-3	18,000,000	Variable (0.23%)	\$41,400
19	First Mortgage Bond, Pollution Control Series M-4	44,250,000	Variable (0.23%)	\$101,775
20	First Mortgage Bond, Pollution Control Series M-5	75,500,000	Variable (0.23%)	\$173,650
27	First Mortgage Bond, Series S	200,000,000	4.76	9,520,000
28	First Mortgage Bond, Series T	160,000,000	4.97	7,952,000
29	First Mortgage Bond, Series U	45,000,000	5.02	2,259,000
30	First Mortgage Bond, Series V	85,000,000	5.12	4,352,000
31	First Mortgage Bond, Series W	100,000,000	3.78	3,780,000
32	First Mortgage Bond, Series X	200,000,000	3.93	7,860,000
33	First Mortgage Bond, Series Y	160,000,000	3.93	6,288,000
34	First Mortgage Bond, Series Z	60,000,000	3.82	2,292,000
35	First Mortgage Bond, Series AA	60,000,000	3.89	2,334,000
36	First Mortgage Bond, Series AB	125,000,000	4.04	5,050,000
	Total	\$1,391,860,000		\$52,139,779

(1) The annual interest requirements in respect of series having variable interest rates are determined by reference to the respective rates in effect on such series on May 4, 2020 (the day preceding the date of this certificate).

- Q.4. A schedule of comparative financial data shall be supplied for the test year, the most immediately available annual historical period, prior to the test year, and the 2 calendar years most immediately preceding the test year. Changes in Moody's/S&P ratings, noted on this schedule, shall be accompanied by the Moody's S&P write-up of such change, if available. The following financial data and ratios shall be supplied for the utility's parent, where applicable, if not available for the utility.
- a. Times interest earned ratio - pre-tax and post-tax basis
 - b. Preferred stock dividend coverage ratio - post-tax basis
 - c. Times fixed charges earned ratio - pre-tax basis
 - d. Earnings per share
 - e. Dividend per share
 - f. Average dividend yield (52-week high/low common stock price)
 - g. Average book value per share
 - h. Average market price per share
 - i. Market price-book value ratio
 - j. Earnings-book value ratio (per share basis, average book value)
 - k. Dividend payout ratio
 - l. AFUDC as a % of earnings available for common equity
 - m. Construction work in progress as a % of net utility plant
 - n. Effective income tax rate
 - o. Internal cash generations as a % of total capital requirements
- A.4. See DFR III F-4 - Attachment A for above computations (a through o) for the years ended December 31, 2022, December 31, 2021, December 31, 2020 and December 31, 2019.

Changes to credit ratings:

On December 19, 2019, S&P upgraded Duquesne Light Company's (DLC) credit ratings, specifically the long-term issuer credit rating was revised to 'BBB+' from 'BBB' and the senior secured debt rating was revised to 'A' from 'A-'. DLC's outlook remained 'stable'. The ratings action was the result of a S&P methodology revision, and not a reflection of action taken by DLC. No additional revisions occurred to DLC's credit ratings or outlook during 2020.

No revisions occurred to Duquesne Light Holdings, Inc.'s credit ratings or outlook during 2019 or 2020.

See DFR III F-4 - Attachment B for detailed listings of credit ratings, and DFR III-F-4 - Attachment C for the most recent rating agency publications as well as the publication detailing DLC's 2019 credit ratings upgrade.

	<u>Company</u>	<u>Year Ended</u> <u>12/31/2022</u>	<u>Year Ended</u> <u>12/31/2021</u>	<u>Year Ended</u> <u>12/31/2020</u>	<u>Year Ended</u> <u>12/31/2019</u>
a) Times interest earned ratio - - pre-tax	Duquesne Light	7.08	7.63	7.69	8.28
b) Times interest earned ratio - - post-tax	Duquesne Light	6.39	6.88	7.06	7.40
c) Preferred stock dividend coverage ratio - - post-tax	Duquesne Light	N/A	N/A	N/A	N/A
d) Times fixed charges earned ratio - - pre-tax	Duquesne Light	3.59	3.94	4.10	4.68
e) Earnings per share	NA	N/A	N/A	N/A	N/A
f) Dividend per share	NA	N/A	N/A	N/A	N/A
g) Average dividend yield (52-week high/low common stock price)	NA	N/A	N/A	N/A	N/A
h) Average book value per share	NA	N/A	N/A	N/A	N/A
i) Average market price per share	NA	N/A	N/A	N/A	N/A
j) Market price-book value ratio	NA	N/A	N/A	N/A	N/A
k) Earnings-book value ratio (per share basis, average book value)	NA	N/A	N/A	N/A	N/A
l) Dividend payout ratio	Duquesne Light	21.2%	19.1%	47.0%	27.1%
m) AFUDC as a % of earnings available for common equity	Duquesne Light	3.2%	2.4%	2.3%	2.1%
n) Construction work in progress as a % of net utility plant	Duquesne Light	8.7%	7.8%	7.4%	6.0%
o) Effective income tax rate	Duquesne Light	24.3%	22.7%	17.7%	20.7%
p) Internal cash generations as a % of total capital requirements	Duquesne Light	110.5%	100.6%	90.7%	102.6%

Duquesne Light Company
Credit ratings

	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
Moody's Investors Services:			
Outlook	Stable	Stable	Stable
Secured Debt	A1	A1	A1
Issuer Rating	A3	A3	A3
Standard & Poor's Rating Agency:			
Outlook	Stable	Stable	Stable
Secured Debt	A	A	A-
Issuer Rating	BBB+	BBB+	BBB

Duquesne Light Holdings
Credit ratings

	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>
Moody's Investors Services:			
Outlook	Stable	Stable	Stable
Senior Unsecured	Baa3	Baa3	Baa3
Issuer Rating	NA	NA	NA
Standard & Poor's Rating Agency:			
Outlook	Stable	Stable	Stable
Senior Unsecured	BBB-	BBB-	BBB-
Issuer Rating	BBB	BBB	BBB

Research Update:

Duquesne Light Co. Upgraded To 'BBB+' On Revised Group Rating Methodology, Ratings Removed From UCO, Outlook Stable

December 19, 2019

Rating Action Overview

- We have reviewed our ratings on Duquesne Light Co. (DLC) that we labeled as under criteria observation (UCO) after publishing our revised Group Rating Methodology criteria on July 1, 2019.
- Following this review, we concluded that the cumulative value of the regulatory and structural protections between DLC and its parent Duquesne Light Holdings Inc. (DLH), are sufficient to insulate our issuer credit rating on DLC from our group credit profile on DLH by as much as one notch.
- We are raising our long-term issuer credit rating on DLC to 'BBB+' from 'BBB' and our issue-level ratings on DLC's first-mortgage bonds to 'A' from 'A-' and are removing our ratings on the company from UCO.
- At the same time, we are revising our stand-alone credit profile (SACP) on DLC to 'aa-' from 'a', largely reflecting our view of the company's track record of effectively managing its regulatory risk that we expect will persist.
- The stable outlook on DLC is consistent with our outlook on parent DLH as well as our expectation that DLC will maintain stand-alone funds from operations (FFO) to debt of about 26%-29% over our forecast period. The stable outlook on DLH reflects our baseline forecast of DLH's consolidated FFO to debt of about 11%-13% over the next few years. Our baseline forecast also includes our expectation that DLC will continue to effectively manage its regulatory risk, thereby supporting consistent operating results and a financial profile for DLH that is in line with expectations at the current ratings.

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Rating Action Rationale

The upgrade follows the review of our ratings on DLC under our revised Group Rating Methodology criteria, which we published on July 1, 2019.

Research Update: Duquesne Light Co. Upgraded To 'BBB+' On Revised Group Rating Methodology, Ratings Removed From UCO, Outlook Stable

We view the strength of DLC's stand-alone credit profile (SACP), as well as the cumulative value of the regulatory and structural protections that insulate the company from DLH, as warranting an upgrade.

Our analysis of the insulating measures incorporates the following:

- DLC's distribution business is independently regulated by the Pennsylvania Public Utility Commission (PPUC) and its transmission business is independently regulated by the Federal Energy Regulatory Commission;
- DLC holds itself out as a separate entity from DLH;
- DLC has its own funding arrangements including issuing its own long-term debt and has a separate committed credit facility to cover its short-term funding needs;
- DLC has no significant operational dependence on other group entities;
- DLC maintains its own records;
- DLC does not commingle funds, assets, or cash flows with the rest of the DLH group;
- DLC's financial performance is independent of DLH;
- We believe there is a strong economic basis for DLH to preserve DLC's credit strength due to DLC's low-risk, profitable, and regulated operations that make up the vast majority of DLH's operations;
- DLC is a regulated utility with a regulatory capital structure; and
- There are no cross-default provisions between DLC and DLH that imply that a default at DLH would lead to a default at DLC, which supports our opinion that a default at DLH would not directly lead to a default at the company.

We assess the above insulating measures as sufficient to insulate our ratings on DLC from our group credit profile on its parent by as much as one notch. Furthermore, we deem DLC to be a core subsidiary of DLH.

Our revised SACP on DLC primarily stems from the use of our low volatility financial benchmark table to assess DLC's financial measures, which we previously assessed under our medial volatility table. Our revised assessment reflects DLC's track record of effectively managing its regulatory risk in Pennsylvania, and because we expect this track record to persist.

We base our business risk assessment for DLC on its low-risk electric transmission and distribution operations that provide an essential service to DLC's customers. Furthermore, DLC effectively manages its regulatory risk. Although DLC's customer base is smaller than other electric utility peers and is concentrated in one regulatory jurisdiction, it benefits from numerous credit supportive mechanisms, such as future test years and the distribution system improvement charge (DSIC) rider, which mitigate regulatory lag, allow DLC to recover expenditures in between rate cases, and support its cash flow stability. Furthermore, DLC demonstrated effective management of regulatory risk through the PPUC's approval of its distribution rate settlement at the end of 2018, as the company was able to negotiate a constructive settlement with numerous interveners that was beneficial for its future cash flows (a \$40.5 million net increase to revenues). In addition, the company's business risk benefits from load stability as the electric transmission and distribution (T&D) provider to the City of Pittsburgh.

We assess DLC's financial measures using our low volatility table, which largely reflects our view of the company's low-risk electric T&D operations and its effective management of regulatory risk. Under our base case scenario, we expect FFO to debt to average about 26%-29%. Our base case

Research Update: Duquesne Light Co. Upgraded To 'BBB+' On Revised Group Rating Methodology, Ratings Removed From UCO, Outlook Stable

assumes continued use of existing regulatory mechanisms, the impact of the company's most recent rate case, capital spending that averages about \$330 million annually over the next three years, a dividend policy that enables the company to maintain its debt-to-capitalization ratio at or below its regulatory capital structure, and the refinancing of all debt maturities.

Our assessment of the comparable ratings analysis modifier on the company as negative reflects our holistic view of the company's business risk and financial risk, which we view to be moderately weaker relative to peers with similar stand-alone credit profiles.

Outlook

The stable outlook on DLC reflects our stable outlook on DLH as well as our expectation that DLC will maintain a stand-alone FFO-to-debt ratio of about 26%-29% over our forecast period. The stable outlook on DLH reflects our baseline forecast of parent DLH's consolidated FFO to debt of about 11%-13% over the next few years. Our baseline forecast also includes our expectation that DLC will continue to effectively manage its regulatory risk, thereby supporting consistent operating results and a financial profile for DLH that is in line with expectations at the current ratings.

Downside scenario

Absent a downgrade of DLH, we view a downgrade of DLC as unlikely over the next 24 months. However, a downgrade could result if business risk at DLH increases due to an unexpected increase in nonutility operations or if financial performance at DLH is lower than projected, such that DLH's consolidated FFO to debt is less than 9% for a sustained period. Such deterioration in financial performance could result from inadequate cost recovery or materially large distributions to the company's owners.

Upside scenario

We could upgrade DLC over the next 24 months if we upgrade DLH, which could occur if consolidated cash flow and leverage improve such that DLH maintains consolidated FFO to debt at more than 13% and its business profile remains focused on growing its low-risk electric T&D operations.

Company Description

DLC engages in the supply (through its provider-of-last-resort services), transmission, and distribution of electricity to about 600,000 customers in Southwestern Pennsylvania, inclusive of the City of Pittsburgh. It is owned by DLH, which is a utility holding company based in Pittsburgh that is ultimately owned by Epsom Investment Pte. Ltd. (an affiliate of Singaporean sovereign wealth fund GIC Pte. Ltd., which owns about 44.4% of DLH), Three Rivers Utility Holdings LLC (a company whose members are large Dutch pension fund services provider PGGM Infrastructure Fund and subsidiaries of multinational Manulife Financial Corp., which collectively own 30.4% of DLH), and AIA Energy North America (a fund owned by large Dutch pension manager APG Americas Infrastructure and the California State Teachers' Retirement System, which collectively own 25.2% of DLH).

Liquidity

DLC has adequate liquidity, reflecting our expectation that its liquidity sources will exceed uses by more than 1.1x over the next 12 months, even if EBITDA declines by 10%. Under our stress scenario, we do not expect that DLC would require access to the capital markets during that period to meet its liquidity needs. DLC likely has the ability to absorb a high-impact, low-probability event with limited need for refinancing. Moreover, it has sound relationships with banks, a generally satisfactory standing in the credit markets, and maintains generally prudent risk-management practices.

Principal Liquidity Sources

- FFO of about \$365 million over the next 12 months;
- Credit facility availability of about \$180 million; and
- Minimal cash on hand.

Principal Liquidity Uses

- Capital spending of about \$340 million over the next 12 months; and
- No long-term debt maturities in 2020

Issue Ratings - Recovery Analysis

- We assign recovery ratings to first-mortgage bonds (FMB) issued by U.S. utilities, which can lead us to notch our issue-level ratings above our issuer credit rating on a utility depending on the rating category and the extent of the collateral coverage. The FMBs U.S. utilities issue are a form of secured utility bond (SUB) that qualify for a recovery rating as defined in our criteria (see "Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property," published Feb. 14, 2013).
- DLC's FMBs benefit from a first-priority lien on substantially all of the utility's real property owned or subsequently acquired. Collateral coverage of more than 1.5x supports a recovery rating of '1+' and an issue-level rating two notches above the issuer credit rating.

Ratings Score Snapshot

Issuer credit rating: BBB+/Stable/--

Business risk: Excellent

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Research Update: Duquesne Light Co. Upgraded To 'BBB+' On Revised Group Rating Methodology, Ratings Removed From UCO, Outlook Stable

Financial risk: Modest

- Cash flow/leverage: Modest

Anchor: aa

Modifiers

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Negative (-1 notch)

Stand-alone credit profile: aa-

Group credit profile: bbb

- Entity status within group: Insulated (-4 notches from SACP)

Related Criteria

- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- Criteria | Corporates | Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property, Feb. 14, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Use Of CreditWatch And Outlooks, Sept. 14, 2009

Ratings List

Research Update: Duquesne Light Co. Upgraded To 'BBB+' On Revised Group Rating Methodology, Ratings Removed From UCO, Outlook Stable

Upgraded; Outlook Action

	To	From
Duquesne Light Co.		
Issuer Credit Rating	BBB+/Stable/--	BBB/Stable/--

Raised; Recovery Unchanged

Duquesne Light Co.		
Senior Secured	A	A-
Recovery Rating	1+	1+

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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CREDIT OPINION

29 June 2020

Update

Rate this Research

RATINGS

Duquesne Light Company

Domicile	Pittsburgh, Pennsylvania, United States
Long Term Rating	A3
Type	LT Issuer Rating
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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Duquesne Light Company

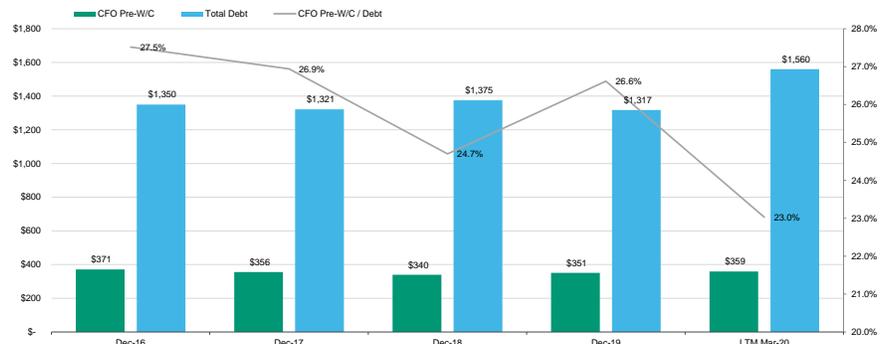
Update to credit analysis

Summary

Duquesne Light Company's (DLC) credit profile is supported by the company's low risk, stable and predictable regulated transmission and distribution (T&D) business model. The credit profile also considers DLC's position as a subsidiary of privately owned Duquesne Light Holdings, Inc. (DLH). DLC's credit profile has been constrained by a significant level of parent debt at DLH since 2007 when DQE Holdings LLC (DQE) was acquired by a private consortium. The differential in the credit profiles of DLC and DLH reflects the structural subordination of the parent debt compared to the debt at DLC and some ring-fencing provisions at DLC. DLH relies significantly on cash flows from DLC to service its debt and to pay equity distributions to its owners. We note that DLC does not provide a guarantee for either the existing senior unsecured notes or the bank facility at DLH.

The rapid spread of the coronavirus outbreak, severe global economic shock, low oil prices, and asset price volatility are creating a severe and extensive credit shock across many sectors, regions and markets. The combined credit effects of these developments are unprecedented. We regard the coronavirus outbreak as a social risk under our ESG framework, given the substantial implications for public health and safety. We expect DLC to be relatively resilient to recessionary pressures related to the coronavirus because of its fully rate regulated operations. However we are monitoring customer usage declines, utility bill payment delinquency, and the regulatory response to counter any negative impacts on earnings and cash flow. The effects of the pandemic could result in financial metrics that are temporarily weaker than expected but not reflective of the companies' core operations or long-term financial or credit profile.

Exhibit 1
Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt(\$MM)



Source: Moody's Investors Service

Credit strengths

- » Approximately \$2 billion distribution rate base and \$630 million transmission rate base utility operating in the credit supportive Pennsylvania regulatory environment
- » Strong financial metrics on a stand-alone basis

Credit challenges

- » Heavily levered parent company
- » Primary subsidiary supporting the parent company's financial standing

Rating outlook

DLC's stable outlook recognizes the regulated, predictable nature of its T&D operations, continued strong financial metrics, and no significant changes to the capital structure. It also reflects our expectation that DLC's regulatory jurisdiction will remain credit supportive.

Factors that could lead to an upgrade

- » Significant deleveraging of the parent such that holding company debt is below 40% of consolidated debt, alleviating pressure on DLC's cash flow and obligation to support parent debt
- » Cash flow from operations pre-working capital (CFO pre-WC) to debt sustained above 25%
- » A material improvement of the utility's regulatory environment, further shortening regulatory lag and positively impacting its financial profile

Factors that could lead to a downgrade

- » A significant increase in parent level debt
- » Parent company's cash needs lead to an increase in the level of dividends from DLC
- » A deterioration in credit metrics such that the CFO pre-WC to debt ratio is sustained below 20%
- » Regulatory jurisdiction becomes less credit supportive such that regulatory lag increases or cost recovery is negatively affected

Key indicators

Exhibit 2

Duquesne Light Company [1]

	Dec-16	Dec-17	Dec-18	Dec-19	LTM Mar-20
CFO Pre-W/C + Interest / Interest	7.4x	7.2x	6.5x	6.6x	6.7x
CFO Pre-W/C / Debt	27.5%	26.9%	24.7%	26.6%	23.0%
CFO Pre-W/C – Dividends / Debt	20.7%	20.1%	19.0%	22.8%	18.2%
Debt / Capitalization	40.0%	43.8%	43.3%	40.1%	44.4%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.
Source: Moody's Financial Metrics™

Profile

Duquesne Light Company (DLC, A3 stable) is a regulated electric transmission and distribution (T&D) utility subsidiary of Duquesne Light Holdings (DLH, Baa3 stable). DLC serves approximately 600,000 residential, commercial, and industrial customers in

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

southwestern Pennsylvania, including Pittsburgh. Residential customers account for about 90% of total customers. DLC's operations are subject to purview of the Pennsylvania Public Utility Commission (PUC) and the Federal Energy Regulatory Commission (FERC).

DLH is a wholly owned subsidiary of DQE Holdings LLC (Not Rated). DQE Holdings is privately owned by a consortium of institutional investors.

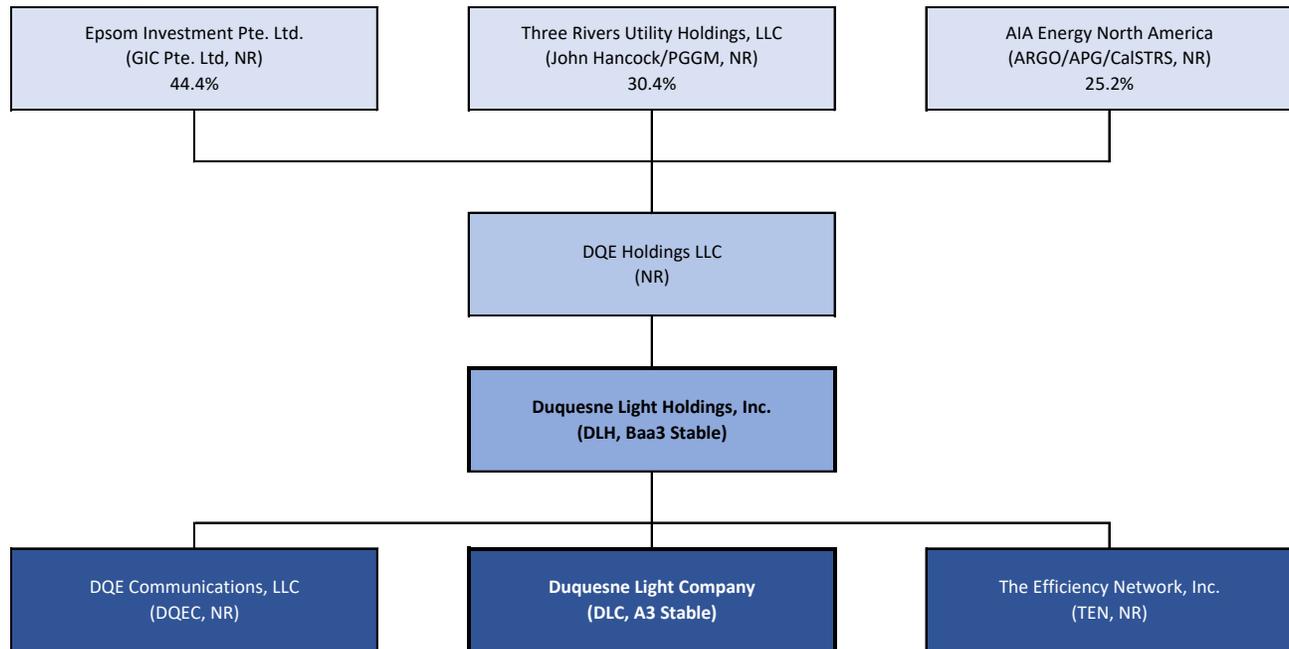
Exhibit 3

Duquesne Light Company Service Territory



Source: Duquesne Light Holdings

Exhibit 4

Duquesne Organizational Chart

Source: Duquesne Light Holdings

Detailed credit considerations**Supportive regulatory environment in Pennsylvania**

We view the regulatory environment in Pennsylvania for transmission and distribution (T&D) utilities as credit supportive, with regulatory mechanisms that allow T&D utilities to recover investment costs on a timely basis and earn reasonable returns.

Legislative initiatives that have worked to improve DLC's regulatory framework include the Distribution System Improvement Charge (DSIC). Established in 2012, the DSIC is a recovery mechanism for investment costs related to the repair, improvement, and replacement of infrastructure. The DSIC is designed to provide timely recovery of reasonable costs incurred to execute the company's Long Term Infrastructure Improvement Plan (LTIP), a credit positive as it helps reduce regulatory lag for infrastructure spending. The LTIP reflects DLC's plan to improve, repair and replace aging distribution infrastructure to enhance efficiency and reliability of service for customers. DLC's last LTIP was approved in September 2016 and is expected to be in effect until 2022.

DLC has little commodity risk as a result of deregulation in Pennsylvania. As a wires only utility, DLC provides power through a Default Service Plan (DSP) for those customers who do not choose another power provider. DLC procures the power to meet customer needs through a competitive Provider of Last Resort (POLR) auction process. The POLR auction process places volume and price risk onto third party generators. This eliminates cash flow volatility related to changes in commodity prices and the differences in purchased volume and usage, a credit positive.

In December 2018, DLC received final approval from the PUC for its distribution rate case settled in September 2018. The rate case was filed by the company in March 2018. The approved settlement was for a revenue increase of \$40.5 million, about half of the utility's request. The settlement also included a provision rolling \$52.2 million in annual surcharge revenue into base revenue and a one-time \$24 million refund to customers through the first quarter of 2019 related to tax reform. The settlement did not specify an allowed return on equity (ROE) or equity layer, as is often the case in Pennsylvania.

We expect DLC to spend approximately \$350-\$400 million per year in capital investments over the next two years. This level of spending compares to about \$350 million in capex in 2019 and 2018 and a much lower historical average before then of approximately \$250 million. Drivers of the utility's elevated capital spending include the expansion of its transmission system capacity in its service

territory due to the planned retirement of several nearby power plants. DLC has approval to earn a return on construction work in progress (CWIP) on the transmission expansion projects and also to recover investments made in the event that the projects are not needed if power plant closures do not occur as planned.

The company's capital investment plan also includes a new substation to support growth in the Oakland neighborhood of its service territory. Capital expenditures on DLC's distribution system may be added to rate base upon the filing of a distribution rate case or DSIC with the PUC. Capital investment in the transmission system is added to rate base annually through the company's Federal Energy Regulatory Commission (FERC) approved filing.

Strong financial metrics on a stand-alone basis

Historically, DLC's credit profile has been supported by strong credit metrics and we expect the company to maintain a strong financial profile. For the last three years ended 2019, DLC's CFO pre-WC to debt and interest coverage ratios averaged 26.1% and 6.7x, respectively. For the twelve months ended 31 March 2020, DLC's CFO pre-WC to debt and interest coverage ratios were 23.0% and 6.7x respectively. The lower CFO pre-WC to debt ratio was driven by higher short term debt as a result of the company's effort to bolster its liquidity in response to market uncertainty due to the coronavirus pandemic, by drawing the full \$250 million available under its revolving credit facility.

We expect 2020 credit metrics to be temporarily lower than historical levels due to the impact of the coronavirus pandemic. In addition to working with regulators to recover some pandemic associated costs, we expect DLC to use other avenues, such as O&M improvements, to offset some of these costs. We also expect dividends to be managed to achieve the utility's targeted capital structure. We project DLC's key financial metrics to be in the low-to-mid twenty percent range for CFO pre-WC to debt and between 6.5x - 7.0x for interest coverage over the next two years.

Parent level constraints

The DLH corporate family is characterized by high financial leverage at the parent holding company, which is a major constraint on DLH's credit profile. Approximately 53% of total reported debt was at the parent level as of 31 March 2020. Through the refinancing and repayment of debt, DLH has reduced the level of parent debt materially over the last few years. However, we see holding company debt maintained around 55% over the next two years, with new borrowings primarily at the parent. Over the last three years, the dividend payout ratio for DLC averaged approximately 65%. DLH's ownership group has demonstrated a willingness to forego dividends to preserve the financial health of the utility and we expect that dividends out of DLC will be moderated as needed during the next few years of high capital spending.

DLH has a small fiber optics and telecommunications business, DQE Communications, LLC, currently representing about 6% of the company's consolidated EBITDA. In June 2019, DLH acquired The Efficiency Network, Inc. (TEN), a provider of customized energy solutions for large organizations. TEN generated less than 1% of DLH's 2019 EBITDA but helps to position DLH to better meet the energy efficiency and sustainability goals of its customers. We anticipate that DLH will approach the growth of non-utility operations conservatively such that they do not become a strain on the less risky T&D business.

ESG considerations

Environmental considerations incorporated into our credit analysis for DLC are primarily related to the company's exposure to carbon regulations. As a T&D utility, DLC owns no generation and as such has much lower carbon transition risk than vertically integrated utility peers. All commodity costs associated with power procurement for customers are fully passed through to customers.

Social risks are primarily related to demographic trends, safety, customer and regulatory relations. To help support customers financially affected by the coronavirus pandemic, DLC has discontinued shutoff activities and has been waiving late fees since March 2020. The utility also increased the size of its bill payment assistance fund and expanded customer eligibility for payment assistance.

Corporate governance considerations, including financial policy and risk management, are key to managing the company's environmental and social risk. DLH's owners have demonstrated a credit supportive willingness to forego dividends during times of high capital spending or reduced cash flows to help preserve the utility's credit quality.

Liquidity analysis

We expect DLC to maintain an adequate liquidity profile over the next 12-18 month horizon.

As of 31 March 2020, DLC reported \$225 million of cash on hand. DLH and DLC have a combined revolving credit facility borrowing capacity of \$500 million (\$250 million at DLH and \$250 million at DLC), each with a maturity date in October 2024. Both entities have the ability to increase the size of their respective credit facilities by up to \$50 million. At 31 March 2020, DLC had borrowed the full amount available under its revolving credit facility to strengthen its liquidity in response to the coronavirus related capital markets uncertainty.

DLC also has in place a PUC approved affiliated interest agreement which makes up to \$200 million available to the utility at market rates from DLH. There was \$167 million borrowed under this agreement at 31 March 2020.

DLC and DLH's facilities do not have material adverse event clauses for new borrowings. However, the DLH revolving credit facility is subject to cross default if it or any of its subsidiaries default on interest or principal payments exceeding \$50 million in aggregate. Also, DLC and DLH are subject to financial covenants that require a maximum debt-to-capitalization ratio of 65% and 70% respectively. Both entities were in compliance with these covenants as of 31 March 2020.

DLC's next long term debt maturity is in 2042.

Rating methodology and scorecard factors

Exhibit 5

Rating Factors

Duquesne Light Company - Private

Regulated Electric and Gas Utilities Industry [1][2]	Current LTM 3/31/2020		Moody's 12-18 Month Forward View As of 6/24/2020 [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	A	A	A	A
b) Sufficiency of Rates and Returns	Baa	Baa	Baa	Baa
Factor 3 : Diversification (10%)				
a) Market Position	Ba	Ba	Ba	Ba
b) Generation and Fuel Diversity	N/A	N/A	N/A	N/A
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	6.4x	Aa	6.5x - 7x	Aa
b) CFO pre-WC / Debt (3 Year Avg)	22.3%	A	22% - 25%	A
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	16.9%	A	22% - 25%	Aa
d) Debt / Capitalization (3 Year Avg)	44.8%	A	40% - 43%	A
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		A3		A2
HoldCo Structural Subordination Notching	0	0	0	0
a) Scorecard-Indicated Outcome		A3		A2
b) Actual Rating Assigned				A3

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 9/30/2019 (L)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

Source: Moody's Financial Metrics™

Appendix

Exhibit 6

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-16	Dec-17	Dec-18	Dec-19	LTM Mar-20
As Adjusted					
FFO	333	332	314	353	353
+/- Other	39	24	25	(3)	6
CFO Pre-WC	371	356	340	351	359
+/- ΔWC	(3)	31	12	(19)	(14)
CFO	368	387	352	331	345
- Div	92	90	78	50	75
- Capex	254	282	346	321	341
FCF	23	14	(72)	(40)	(71)
(CFO Pre-W/C) / Debt	27.5%	26.9%	24.7%	26.6%	23.0%
(CFO Pre-W/C - Dividends) / Debt	20.7%	20.1%	19.0%	22.8%	18.2%
FFO / Debt	24.7%	25.1%	22.9%	26.8%	22.6%
RCF / Debt	17.9%	18.3%	17.2%	23.0%	17.8%
Revenue	903	911	938	964	953
Cost of Good Sold	463	437	472	451	450
Interest Expense	58	58	62	63	63
Net Income	117	133	87	185	174
Total Assets	3,655	3,437	3,638	3,760	4,060
Total Liabilities	2,494	2,254	2,379	2,371	2,690
Total Equity	1,161	1,183	1,259	1,389	1,370

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months
Source: Moody's Financial Metrics

Exhibit 7

Peer Comparison Table [1]

(in US millions)	Duquesne Light Company			Puget Sound Energy, Inc.			Cleco Power LLC		
	A3 Stable			Baa1 Stable			A3 Stable		
	FYE Dec-18	FYE Dec-19	LTM Mar-20	FYE Dec-18	FYE Dec-19	LTM Mar-20	FYE Dec-18	FYE Dec-19	LTM Mar-20
Revenue	938	964	953	3,346	3,401	3,332	1,242	1,168	1,133
CFO Pre-W/C	340	351	359	928	731	887	283	325	310
Total Debt	1,375	1,317	1,560	4,578	4,828	4,725	1,592	1,598	1,734
CFO Pre-W/C / Debt	24.7%	26.6%	23.0%	20.3%	15.1%	18.8%	17.8%	20.3%	17.9%
CFO Pre-W/C – Dividends / Debt	19.0%	22.8%	18.2%	16.5%	11.7%	15.5%	10.2%	19.1%	16.8%
Debt / Capitalization	43.3%	40.1%	44.4%	49.9%	49.3%	48.3%	41.9%	40.5%	42.2%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade
Source: Moody's Financial Metrics

Ratings

Exhibit 8

Category	Moody's Rating
DUQUESNE LIGHT COMPANY	
Outlook	Stable
Issuer Rating	A3
First Mortgage Bonds	A1
Bkd Senior Secured	A1
PARENT: DUQUESNE LIGHT HOLDINGS, INC.	
Outlook	Stable
Senior Unsecured	Baa3

Source: Moody's Investors Service

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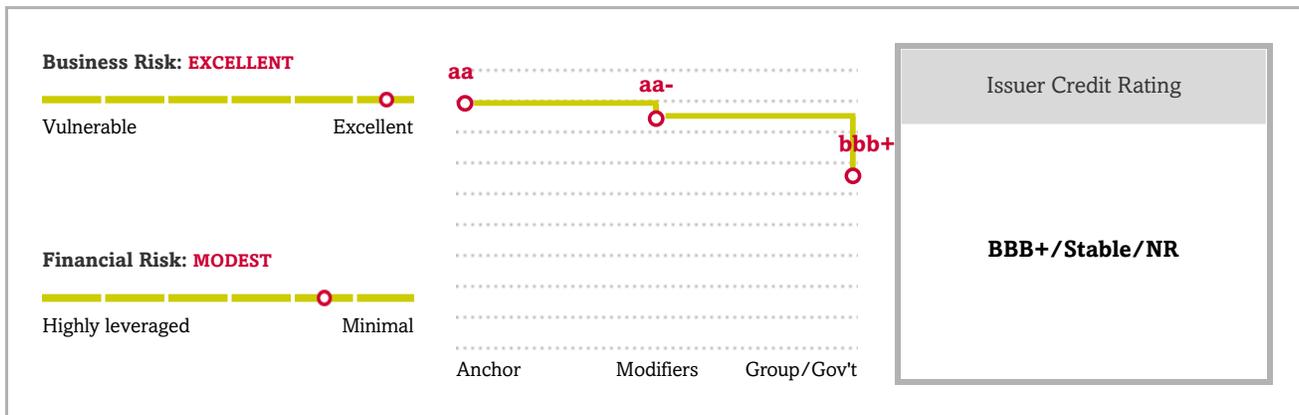
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Duquesne Light Co.



Credit Highlights

Overview

Key strengths

Lower-risk, rate-regulated electric transmission and distribution operations in Pennsylvania, including from Pittsburgh.

The company effectively manages its regulatory risk under a generally constructive regulatory framework.

Several regulatory mechanisms, including future test years and a distribution system improvement charge rider, help mitigate regulatory lag and support credit measures.

Our view of Duquesne Light Co. (DLC) as an insulated subsidiary of its parent Duquesne Light Holdings Inc. (DLH) allows us to rate DLC one notch above DLH.

Key risks

A lack of regulatory diversity makes the company dependent on the Pennsylvania Public Utility Commission to sustain its credit quality.

Forecast negative discretionary cash flow indicates future external funding needs.

S&P Global Ratings expects Duquesne Light Co. (DLC) to effectively manage regulatory risk, bolstering its business risk profile. The company benefits from numerous regulatory mechanisms under a generally constructive regulatory environment in Pennsylvania. However, the company's lack of regulatory diversity makes it dependent on the Pennsylvania Public Utility Commission (PPUC) to sustain its credit quality.

There is some potential for regulatory lag due to COVID-19. DLC does not have a revenue decoupling mechanism and derives about 40% of its distribution revenue from more cyclical commercial and industrial (C&I) customers, which have been hurt throughout the pandemic. Although residential sales, which make up most of the company's margins, did help offset the company's C&I load declines, we still expect its funds from operations (FFO) for fiscal year 2020 to be hampered due to the COVID-19 pandemic. This being said, we expect the company's financial measures to remain within the modest financial risk profile category, with FFO to debt averaging 23%-26% throughout our forecast period.

Although the company is ultimately owned by a small number of investors, this does not directly affect our ratings because none of the owners are controlling shareholders. The company's ultimate owners are large and stable funds with long-term investment horizons and we do not expect any material deviations from currently implemented financial policies or governance arrangements.

We view DLC as a core insulated subsidiary of Duquesne Light Holdings (DLH). The cumulative value of the structural and regulatory protections that insulate DLC from DLH, combined with the strength of DLC's stand-alone credit profile, allow us to rate DLC one notch above DLH.

Outlook: Stable

The stable outlook on DLC reflects our stable outlook on DLH, as well as our expectation that DLC will maintain a stand-alone FFO-to-debt ratio of about 23%-26% over our forecast period. The stable outlook on DLH reflects our baseline forecast of parent DLH's consolidated FFO to debt of about 11%-13% over the next few years. Our baseline forecast also includes our expectation that DLC will continue to effectively manage its regulatory risk, thereby supporting consistent operating results and a financial profile for DLH that is in line with expectations at the current rating.

Downside scenario

Absent a downgrade of DLH, we view a downgrade of DLC as unlikely over the next 24 months. However, a downgrade could result if:

- DLH's business risk increases due to an unexpected increase in nonutility operations.
- DLH's financial performance is lower than projected, such that its consolidated FFO to debt is less than 9% for a sustained period. Such deterioration in financial performance could result from inadequate cost recovery or materially large distributions to the company's owners.

Upside scenario

We could upgrade DLC over the next 24 months if we upgrade DLH, which could occur if:

- Consolidated cash flow and leverage improve such that DLH maintains consolidated FFO to debt at more than 13% while its business profile remains focused on growing its low-risk electric transmission and distribution (T&D) operations.

Our Base-Case Scenario

Assumptions

- Continued use of existing regulatory mechanisms;
- Sales load decline in 2020 stemming from the COVID-19 pandemic;
- Capital spending that averages about \$380 million annually;
- A dividend policy that enables the company to maintain its debt to capitalization ratio close to its current level;
- Negative discretionary cash flow; and
- All debt maturities are assumed to be refinanced.

Key Metrics

	2019a	2020e	2021f
FFO to debt (%)	28.3	22-25	22-25
Debt to EBITDA (x)	2.8	3.0-3.5	3.0-3.5
OCF to debt (%)	25.7	17-20	21-24

a--Actual. e--Estimate. f--Forecast. FFO--Funds from operations. OCF--Operating cash flow.

Company Description

DLC engages in the supply (through its provider-of-last-resort services), transmission, and distribution of electricity to about 600,000 customers in Southwestern Pennsylvania, including Pittsburgh. Its parent DLH is a utility holding company based in Pittsburgh that is ultimately owned by Epsom Investment Pte. Ltd. (an affiliate of Singaporean sovereign wealth fund GIC Pte. Ltd., which owns about 44.4% of DLH), Three Rivers Utility Holdings LLC (a company whose members are large Dutch pension fund services provider PGGM Infrastructure Fund and subsidiaries of multinational Manulife Financial Corp., which collectively own 30.4% of DLH), and AIA Energy North America (a fund that is owned by large Dutch pension manager APG Americas Infrastructure and the California State Teachers' Retirement System, which collectively own 25.2% of DLH).

Business Risk: Excellent

We base our business risk assessment for DLC's electric T&D operations, which are low risk and provide an essential service to its customers, as well as the company's effective management of its regulatory risk. Although DLC's customer base is smaller than other electric utility peers and is concentrated in one regulatory jurisdiction, it benefits from numerous credit-supportive mechanisms, such as future test years and the distribution system improvement charge rider, which mitigate regulatory lag, allow DLC to recover expenditures in between rate cases, and support its cash flow stability. This being said, DLC does not have a revenue decoupling mechanism and derives about 40% of its distribution revenue from more cyclical C&I customers, which have been hurt throughout the pandemic. However, the company's business risk benefits from load stability as the electric T&D provider to Pittsburgh, and residential sales, which make up most of the company's margins, did offset the company's C&I load declines.

Financial Risk: Modest

We assess DLC's financial measures using our low volatility table, which reflects our view of its low-risk electric T&D operations and its effective management of regulatory risk. Under our base-case scenario, we expect FFO to debt to average about 23%-26%, which is consistent with a modest financial risk profile. Our base case assumes continued use of existing regulatory mechanisms, sales load decline in 2020 stemming from the COVID-19 pandemic, capital spending that averages about \$380 million annually, a dividend policy that enables the company to maintain its debt-to-capitalization ratio near its current level, negative discretionary cash flow, and refinance all debt maturities. Our assessment of the comparable ratings analysis modifier on the company as negative reflects our holistic view of

the company's business risk and financial risk, which we view to be moderately weaker relative to peers with similar stand-alone credit profiles.

Liquidity: Adequate

DLC has adequate liquidity, reflecting our expectation that liquidity sources will exceed uses by more than 1.1x over the next 12 months, even if EBITDA declines 10%. Under our stress scenario, we do not expect that DLC would require access to the capital markets during that period to meet its liquidity needs. DLC likely could absorb a high-impact, low probability event with limited need for refinancing. Moreover, it has sound relationships with banks, a generally satisfactory standing in the credit markets, and maintains generally prudent risk management practices.

Principal liquidity sources	Principal liquidity uses
<ul style="list-style-type: none"> • FFO of about \$350 million over the next 12 months; and • Credit facility availability of about \$250 million. 	<ul style="list-style-type: none"> • Capital spending of about \$420 million over the next 12 months; and • Dividends of about \$50 million.

Covenant Analysis

Compliance expectations

- We expect the company to maintain cushion under the leverage ratio covenants in its credit agreements.

Requirements

- DLC's revolving credit agreement contains a maximum leverage ratio covenant of 65% (as defined in the relevant documents).

Environmental, Social, And Governance

DLC's exposure to environmental risk is limited compared to peers, reflecting its lower-risk electric T&D network utility operations. Furthermore, no social factors have had a material impact on the rating, although the affordability of steadily increasing rates could be a future risk and the company will need to continue to comply with very high standards in relation to security given the nature of its utility business. Nevertheless, DLC's internal safety system has enabled it to effectively provide T&D services to its customers throughout its history.

Governance factors are neutral. Although the company has a small number of ultimate owners, none of them have a controlling interest in the company's parent. Furthermore, DLH has a board of directors that is largely independent from management and, in our view, is capably engaged in risk oversight on behalf of all stakeholders.

Group Influence

We assess DLC as a core subsidiary of DLH because it is highly unlikely to be sold, is integral to the overall group strategy, is successful at what it does, possesses the strong long-term commitment from parent management, is a significant contributor to the group, operates as a profit center of the group, and is closely linked to the parent's name and reputation.

Furthermore, we rate DLC one notch higher than DLH's 'bbb' group credit profile because of the strength of DLC's stand-alone credit profile and the cumulative value of structural and regulatory protections in place that insulate it from DLH.

Key insulating measures include:

- DLC's distribution business is independently regulated by the PPUC and its transmission business is independently regulated by the Federal Energy Regulatory Commission;
- DLC holds itself out as a separate entity from DLH;
- DLC has its own funding arrangements including issuing its own long-term debt and has a separate committed credit facility to cover its short-term funding needs;
- DLC has no significant operational dependence on other group entities;
- DLC maintains its own records;
- DLC does not commingle funds, assets, or cash flows with the rest of the DLH group;
- DLC's financial performance is independent of DLH;
- We believe there is a strong economic basis for DLH to preserve DLC's credit strength due to DLC's low-risk, profitable, and regulated operations that make up the vast majority of DLH's operations;
- DLC is a regulated utility with a regulatory capital structure; and
- There are no cross-default provisions between DLC and DLH that imply that a default at DLH would lead to a default at DLC, which supports our opinion that a default at DLH would not directly lead to a default at the company.

Issue Ratings - Recovery Analysis

We assign recovery ratings to first-mortgage bonds (FMB) issued by U.S. utilities, which can lead us to notch our issue-level ratings above our issuer credit rating on a utility depending on the rating category and the extent of the collateral coverage. The FMBs U.S. utilities issue are a form of secured utility bond that qualify for a recovery rating as defined in our criteria (see "Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property," published Feb. 14, 2013).

DLC's FMBs benefit from a first-priority lien on substantially all of the utility's real property owned or subsequently acquired. Collateral coverage of more than 1.5x supports a recovery rating of '1+' and an issue-level rating two notches

above the issuer credit rating.

Ratings Score Snapshot

Issuer Credit Rating

BBB+/Stable/NR

Business risk: Excellent

- **Country risk:** Very low
- **Industry risk:** Very low
- **Competitive position:** Strong

Financial risk: Modest

- **Cash flow/leverage:** Modest

Anchor: aa

Modifiers

- **Diversification/portfolio effect:** Neutral (no impact)
- **Capital structure:** Neutral (no impact)
- **Financial policy:** Neutral (no impact)
- **Liquidity:** Adequate (no impact)
- **Management and governance:** Satisfactory (no impact)
- **Comparable rating analysis:** Negative (-1 notch)

Stand-alone credit profile : aa-

- **Group credit profile:** bbb
- **Entity status within group:** Insulated (-4 notches from SACP)

Related Criteria

- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013

Duquesne Light Co.

- Criteria | Corporates | Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property, Feb. 14, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Use Of CreditWatch And Outlooks, Sept. 14, 2009

Business And Financial Risk Matrix

Business Risk Profile	Financial Risk Profile					
	Minimal	Modest	Intermediate	Significant	Aggressive	Highly leveraged
Excellent	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
Strong	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb-	bb-/b+	b+	b	b-

Ratings Detail (As Of November 20, 2020)*

Duquesne Light Co.

Issuer Credit Rating BBB+/Stable/NR

Issuer Credit Ratings History

19-Dec-2019 BBB+/Stable/NR

30-Jun-2014 BBB/Stable/NR

13-Jun-2013 BBB-/Positive/NR

Related Entities

Duquesne Light Holdings Inc.

Issuer Credit Rating BBB/Stable/NR

Senior Unsecured BBB-

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CREDIT OPINION

29 June 2020

Update



RATINGS

Duquesne Light Holdings, Inc.

Domicile	Pittsburgh, Pennsylvania, United States
Long Term Rating	Baa3
Type	Senior Unsecured - Dom Curr
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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Duquesne Light Holdings, Inc.

Update to credit analysis

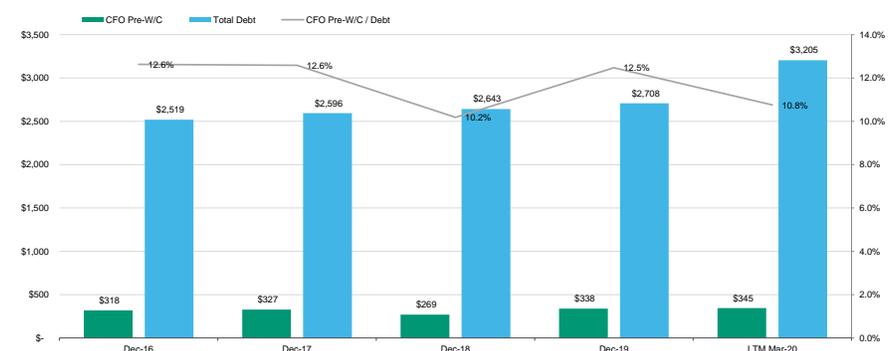
Summary

Our credit view of Duquesne Light Holdings, Inc. (DLH) considers the low risk transmission and distribution (T&D) operations of its primary subsidiary Duquesne Light Company (DLC). DLH's credit profile is constrained by a sizable amount of debt at the parent level and weak credit metrics. Approximately 53% of reported total consolidated debt is at the parent level and is structurally subordinated to the debt at DLC. DLH relies greatly on cash flows from DLC to meet its significant debt service obligations and dividends. We note that DLC does not provide a guarantee to either the existing senior unsecured notes or the bank facility at DLH.

The rapid spread of the coronavirus outbreak, severe global economic shock, low oil prices, and asset price volatility are creating a severe and extensive credit shock across many sectors, regions and markets. The combined credit effects of these developments are unprecedented. We regard the coronavirus outbreak as a social risk under our ESG framework, given the substantial implications for public health and safety. We expect DLH to be relatively resilient to recessionary pressures related to the coronavirus because of its predominantly rate regulated operations. However we are monitoring customer usage declines, utility bill payment delinquency, and the regulatory response to counter any negative impacts on earnings and cash flow at DLC. The effects of the pandemic could result in financial metrics that are temporarily weaker than expected but not reflective of the core operations or long-term financial or credit profile.

Exhibit 1

Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)



Source: Moody's Financial Metrics

Credit strengths

- » Supportive regulatory environment for utility subsidiary
- » Approximately \$2 billion distribution rate base and \$630 million transmission rate base utility subsidiary with strong financial profile

Credit challenges

- » Continued high level of parent debt and weak coverage metrics
- » Heavy dependence on utility cash flow

Rating outlook

DLH's stable outlook incorporates our expectation that leverage at the DLH parent company level will not increase significantly, and that the more predictable regulated operations of DLC will remain DLH's primary business. Also, we expect DLH to maintain its cash flow from operations pre-working capital (CFO pre-WC) to debt ratio in the low teens range.

Factors that could lead to an upgrade

- » A rating upgrade could be considered with significant deleveraging of the parent such that holding company debt falls below 40% of total debt, which could cause a narrowing of the ratings notching between DLH and DLC. Additionally, an upgrade could be possible with an improvement in credit metrics such that the ratio of CFO pre-WC to debt is sustained above 15% on a consolidated basis.

Factors that could lead to a downgrade

- » A rating downgrade could be considered if parent company leverage increases or if DLH materially increases its unregulated operations. A downgrade could also be possible if cash flow deteriorates, or CFO pre-WC to debt declines to 11% or lower on a sustained basis.

Key indicators

Exhibit 2

Duquesne Light Holdings, Inc. [1]

	Dec-16	Dec-17	Dec-18	Dec-19	LTM Mar-20
CFO Pre-W/C + Interest / Interest	3.5x	3.5x	3.0x	3.6x	3.6x
CFO Pre-W/C / Debt	12.6%	12.6%	10.2%	12.5%	10.8%
CFO Pre-W/C – Dividends / Debt	9.4%	8.6%	8.4%	11.2%	9.7%
Debt / Capitalization	57.2%	62.8%	61.6%	59.9%	63.8%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations. Financial Metrics™

Source: Moody's Financial Metrics

Profile

Duquesne Light Holdings, Inc. (DLH, Baa3 stable) is an intermediate holding company headquartered in Pittsburgh Pennsylvania. Its principal subsidiary, Duquesne Light Company (DLC, A3 stable), is a regulated electric transmission and distribution company, serving approximately 600,000 primarily residential (90%), commercial and industrial customers in and around the city of Pittsburgh and southwestern Pennsylvania. DLH additionally has two small non-utility subsidiaries, DQE Communications, which owns, operates, and maintains a high-speed, fiber based network in southwestern Pennsylvania and The Efficiency Network, Inc. (TEN), a provider

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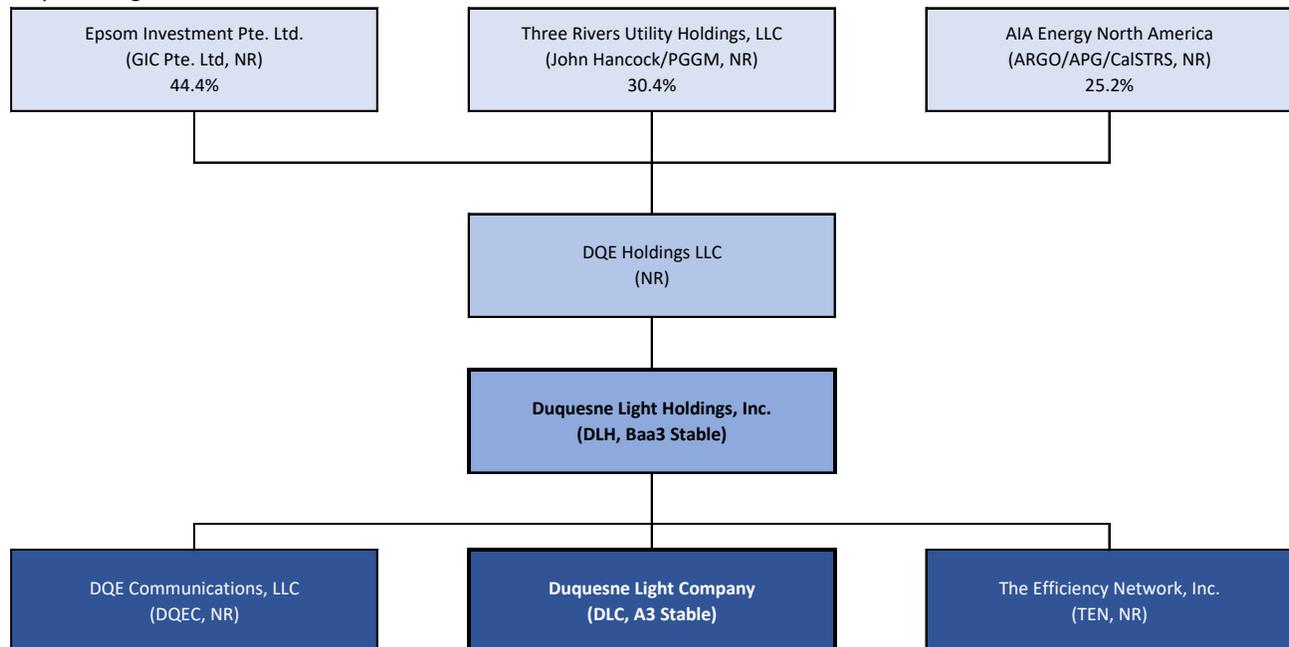
of customized energy solutions for large organizations. DQE Communications and TEN represented about 6% and 1% of DLH's consolidated 2019 EBITDA, respectively.

DLC's operations are subject to the purview of the Public Utility Commission of Pennsylvania (PUC) and the Federal Energy Regulatory Commission (FERC).

Since 2007, DLH has been a wholly owned subsidiary of DQE Holdings LLC (Not Rated). DQE Holdings is privately owned by a consortium institutional investors.

Exhibit 3

Duquesne Organizational Chart



Source: Duquesne Light Holdings

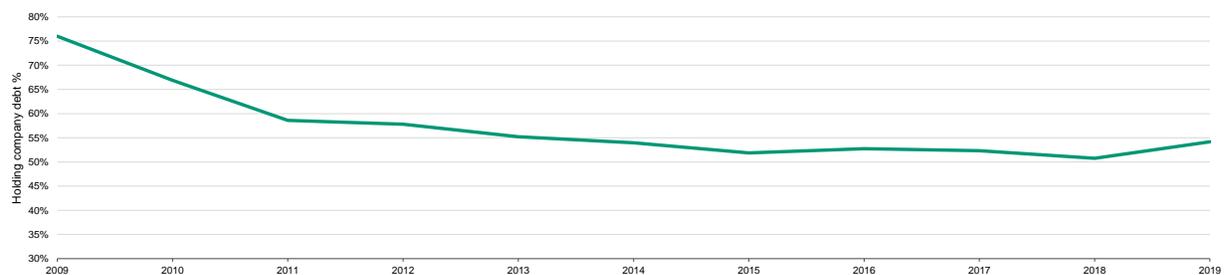
Detailed credit considerations

Significant holding company debt

The DLH corporate family is characterized by high financial leverage at the parent company, which acts as a major constraint on DLH's credit profile. The wide differential between the credit profiles of DLH and utility subsidiary DLC reflects both the sizeable amount of holding company debt, with approximately 53% of consolidated reported debt at the holding company level as of 31 March 2020 and, to a lesser degree, the modest amount of unregulated non-utility business activities. These unregulated activities are primarily related to a small fiber optics and telecommunications business, which accounts for about 6% of the company's consolidated EBITDA.

Since 2007, when DQE Holdings was acquired by a private equity consortium and levered up at the DLH level, DLH has made a material effort to reduce the amount of holding company debt. In 2009, approximately 76% of reported total consolidated debt was at the holding company level. Parent company debt was meaningfully reduced to 55% by the end of 2013 and has stayed between 50% and 55% since, reaching a low of 51% at the end of 2018. We expect holding company debt to be maintained close to 55% of total debt over the next two years.

Exhibit 4

Holding company debt has declined over time but remains high

Source: Moody's Investors Service

Supportive regulatory environment for primary subsidiary DLC

We view the regulatory environment in Pennsylvania for T&D utilities as credit supportive, with regulatory mechanisms that allow T&D utilities to recover investment costs on a timely basis and earn reasonable returns.

Legislative initiatives that have worked to improve DLC's regulatory framework include the Distribution System Improvement Charge (DSIC). Established in 2012, the DSIC is a recovery mechanism for investment costs related to the repair, improvement, and replacement of infrastructure. The DSIC is designed to provide timely recovery of reasonable costs incurred to execute the company's Long Term Infrastructure Improvement Plan (LTIP), a credit positive as it helps reduce regulatory lag for infrastructure spending. The LTIP reflects DLC's plan to improve, repair and replace aging distribution infrastructure to enhance efficiency and reliability of service for customers. DLC's last LTIP was approved in September 2016 and is expected to be in effect until 2022.

DLC has little commodity risk as a result of deregulation in Pennsylvania. As a wires only utility, DLC provides power through a Default Service Plan (DSP) for those customers who do not choose another power provider. DLC procures the power to meet customer needs through a competitive Provider of Last Resort (POLR) auction process. The POLR auction process places volume and price risk onto third party generators. Thus, DLC eliminates the cash flow volatility related to changes in commodity prices and the differences in purchased volume and usage, a credit positive.

In December 2018, DLC received final approval from the PUC for its distribution rate case settled in September 2018. The rate case was filed by the company in March 2018. The approved settlement was for a revenue increase of \$40.5 million, about half of the utility's request. The settlement also includes a provision rolling \$52.2 million in annual surcharge revenue into base revenue and a one-time \$24 million refund to customers through the first quarter of 2019 related to tax reform. The settlement did not specify an allowed return on equity (ROE) or equity layer, as is often the case in Pennsylvania.

We expect DLC to spend approximately \$350-\$400 million per year in capital investments over the next two years. This level of spending compares to about \$350 million in capex in 2019 and 2018 and a much lower historical average before then of approximately \$250 million. Drivers of the utility's elevated capital spending include the expansion of its transmission system capacity in its service territory due to the planned retirement of several nearby power plants. DLC has approval to earn a return on construction work in progress (CWIP) on the transmission expansion projects and to also recover investments made in the event that the projects are not needed if power plant closures do not occur as planned.

The company's capital investment plan also includes a new substation to support growth in the Oakland neighborhood of its service territory. Capital expenditures on DLC's distribution system may be added to rate base upon the filing of a distribution rate case or DSIC with the PUC. Capital investment in the transmission system is added to rate base annually through the company's Federal Energy Regulatory Commission (FERC) approved filing.

Weak financial profile

For the last three years ended 2019, DLH's CFO pre-WC to debt and interest coverage ratios have been weak, averaging about 11.8% and 3.2x, respectively. For the last twelve months (LTM) ending 31 March 2020, the ratio of CFO pre-WC was 10.8% due to a higher debt balance as financial market uncertainty related to the coronavirus drove the company to draw down the full \$500 million

available under the DLC and DLH revolving credit facilities to bolster liquidity. We project the CFO pre-WC to debt ratio to be in the 11-13% range over the next two years.

DLC's strong financial performance continues to support DLH's credit profile. For the last three years ended 2019, DLC's CFO pre-WC to debt and interest coverage ratios averaged 26.1% and 6.7x, respectively. For the twelve months ended 31 March 2020, DLC's CFO pre-WC to debt and interest coverage ratios were 23.0% and 6.7x respectively. We project DLC's key financial metrics to be in the low-to-mid twenty percent range for CFO pre-WC to debt and between 6.5x - 7.0x for interest coverage over the next two years.

DLH's ownership group has demonstrated a willingness to forego dividends to preserve the financial health of the company. DLH's dividend payouts in 2018 and 2019 were 43% and 23% respectively, significantly lower than historical levels of 100% or higher, following the passage of tax reform and to support higher capital spending. We expect that dividends out of DLC and DLH will be moderated as needed to achieve the companies' targeted capital structure and maintain credit quality.

DLH has a small fiber optics and telecommunications business, DQE Communications, LLC. It currently represents about 6% of the company's consolidated EBITDA. In June 2019, DLH acquired The Efficiency Network, Inc. (TEN) a provider of customized energy solutions for large organizations. TEN generated less than 1% of DLH's 2019 EBITDA but helps to position DLH to better meet the energy efficiency and sustainability goals of its customers. We anticipate that DLH will approach the growth of non-utility operations conservatively such that they do not become a strain on the less risky T&D business.

ESG considerations

Environmental considerations incorporated into our credit analysis for DLH are primarily related to the company's exposure to carbon regulations. As a T&D utility, DLH's primary subsidiary DLC owns no generation and therefore has much lower carbon transition risk than vertically integrated utility peers. All commodity costs associated with power procurement for customers are fully passed through to customers.

Social risks are primarily related to demographic trends, safety, customer and regulatory relations. To help support customers financially affected by the coronavirus pandemic, DLC has discontinued shutoff activities and has been waiving late fees since March 2020. The utility also increased the size of its bill payment assistance fund and expanded customer eligibility for payment assistance.

Corporate governance considerations, including financial policy and risk management, are key to managing the company's environmental and social risk. DLH's owners have demonstrated a credit supportive willingness to forego dividends during times of high capital spending or reduced cash flow to help preserve the utility's credit quality.

Liquidity analysis

We expect DLH to maintain an adequate, albeit strained, liquidity profile over the next 12-18 months given upcoming debt maturities.

As of 31 March 2020, DLH reported about \$447 million of cash on hand. DLH and DLC have a combined revolving credit facility borrowing capacity of \$500 million (\$250 million at DLH and \$250 million at DLC), each with a maturity date in October 2024. Both entities have the ability to increase the size of their respective credit facilities by up to \$50 million each. As of 31 March 2020, DLC and DLH had borrowed the full amount available under their revolving credit facilities to strengthen its liquidity in response to the coronavirus related capital markets uncertainty.

DLC also has in place a PUC approved affiliated interest agreement which makes up to \$200 million available to the utility at market rates from DLH. There was \$167 million outstanding under this agreement at 31 March 2020.

DLC and DLH's facilities do not have material adverse event clauses for new borrowings. However, the DLH revolving credit facility is subject to cross default if it or any of its subsidiaries default on interest or principal payments exceeding \$50 million in aggregate. Also, DLC and DLH are subject to financial covenants that require a maximum debt-to-capitalization ratio of 65% and 70% respectively. Both entities were in compliance with these covenants as of 31 March 2020.

DLH has a \$250 million 364-day term loan due in April 2021, a \$150 million term loan due in June 2021 and \$350 million of unsecured notes due in December 2021.

Rating methodology and scorecard factors

Exhibit 5

Rating Factors

Duquesne Light Holdings, Inc.

Regulated Electric and Gas Utilities Industry [1][2]	Current LTM 3/31/2020		Moody's 12-18 Month Forward View As of 6/24/2020 [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	A	A	A	A
b) Sufficiency of Rates and Returns	Baa	Baa	Baa	Baa
Factor 3 : Diversification (10%)				
a) Market Position	Ba	Ba	Ba	Ba
b) Generation and Fuel Diversity	N/A	N/A	N/A	N/A
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	3.2x	Baa	3x - 4x	Baa
b) CFO pre-WC / Debt (3 Year Avg)	10.3%	Ba	11% - 13%	Baa
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	8.5%	Baa	10% - 12%	Baa
d) Debt / Capitalization (3 Year Avg)	63.1%	Ba	58% - 60%	Ba
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		Baa2		Baa1
HoldCo Structural Subordination Notching	-2	-2	-2	-2
a) Scorecard-Indicated Outcome		Ba1		Baa3
b) Actual Rating Assigned				Baa3

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 9/30/2019(L)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

Source: Moody's Financial Metrics

Appendix

Exhibit 6

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-16	Dec-17	Dec-18	Dec-19	LTM Mar-20
As Adjusted					
FFO	318	327	269	338	345
+/- Other	-	-	-	-	-
CFO Pre-WC	318	327	269	338	345
+/- ΔWC	16	13	(6)	16	29
CFO	335	340	264	354	374
- Div	82	103	47	35	35
- Capex	272	300	358	350	372
FCF	(19)	(63)	(141)	(31)	(33)
(CFO Pre-W/C) / Debt	12.6%	12.6%	10.2%	12.5%	10.8%
(CFO Pre-W/C - Dividends) / Debt	9.4%	8.6%	8.4%	11.2%	9.7%
FFO / Debt	12.6%	12.6%	10.2%	12.5%	10.8%
RCF / Debt	9.4%	8.6%	8.4%	11.2%	9.7%
Revenue	942	953	983	1,018	1,013
Cost of Good Sold	470	449	484	476	481
Interest Expense	127	129	135	132	132
Net Income	83	69	48	157	122
Total Assets	4,788	4,661	4,783	4,962	5,456
Total Liabilities	3,657	3,583	3,639	3,702	4,199
Total Equity	1,131	1,078	1,144	1,260	1,257

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months
Source: Moody's Financial Metrics

Exhibit 7

Peer Comparison Table [1]

(in US millions)	Duquesne Light Holdings, Inc.			Cleco Corporate Holdings LLC			Puget Energy, Inc.		
	Baa3 Stable			Baa3 Stable			Baa3 Stable		
	FYE Dec-18	FYE Dec-19	LTM Mar-20	FYE Dec-18	FYE Dec-19	LTM Mar-20	FYE Dec-18	FYE Dec-19	LTM Mar-20
Revenue	983	1,018	1,013	1,231	1,640	1,643	3,346	3,401	3,332
CFO Pre-W/C	269	338	345	276	429	426	845	653	633
Total Debt	2,643	2,708	3,205	3,017	3,350	3,574	6,534	7,035	6,939
CFO Pre-W/C / Debt	10.2%	12.5%	10.8%	9.1%	12.8%	11.9%	12.9%	9.3%	9.1%
CFO Pre-W/C – Dividends / Debt	8.4%	11.2%	9.7%	6.8%	12.8%	11.9%	11.8%	8.4%	8.4%
Debt / Capitalization	61.6%	59.9%	63.8%	52.6%	50.5%	52.1%	59.6%	60.4%	59.6%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade
Source: Moody's Financial Metrics

Ratings

Exhibit 8

<u>Category</u>	<u>Moody's Rating</u>
DUQUESNE LIGHT HOLDINGS, INC.	
Outlook	Stable
Senior Unsecured	Baa3
DUQUESNE LIGHT COMPANY	
Outlook	Stable
Issuer Rating	A3
First Mortgage Bonds	A1
Bkd Senior Secured	A1

Source: Moody's Investors Service

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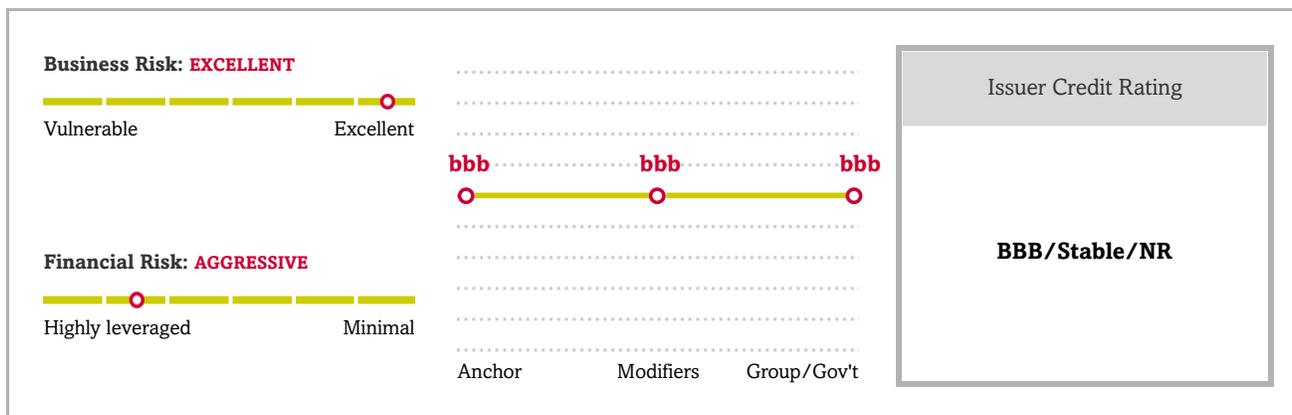
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Duquesne Light Holdings Inc.



Credit Highlights

Overview

Key strengths	Key risks
The vast majority of Duquesne Light Holdings Inc.'s (DLH's) cash flows are derived from lower-risk, rate-regulated electric transmission and distribution operations in Pennsylvania, including from Pittsburgh.	A lack of regulatory diversity makes the company dependent on the Pennsylvania Public Utility Commission to sustain its credit quality.
The company effectively manages its regulatory risk under a generally constructive regulatory framework.	DLH's higher-risk fiber optics business, which is subject to competitive market forces, contributes about 5%-10% of consolidated EBITDA.
Several regulatory mechanisms, including future test years and a distribution system improvement charge rider, help mitigate regulatory lag and support credit measures.	Forecast negative discretionary cash flow indicates future external funding needs.
	Forecast credit measures indicate an aggressive financial risk profile.

S&P Global Ratings expects Duquesne Light Holdings (DLH) to effectively manage regulatory risk, bolstering its business risk profile. The company benefits from numerous regulatory mechanisms under a generally constructive regulatory environment in Pennsylvania. However, the company's lack of regulatory diversity makes it dependent on the Pennsylvania Public Utility Commission (PPUC) to sustain its credit quality.

There is some potential for regulatory lag due to COVID-19. DLH does not have a revenue decoupling mechanism and derives about 40% of its distribution revenue from more cyclical commercial and industrial (C&I) customers, which have been hurt throughout the pandemic. Although residential sales, which make up most of the company's margins, did offset the company's C&I load declines, we still expect its funds from operations (FFO) for fiscal year 2020 to be hampered due to the COVID-19 pandemic. This being said, we expect the company's financial measures to remain within the aggressive financial risk profile category, with FFO to debt averaging 11%-13% throughout the forecast period.

We view the company's fiber-optics business as riskier than its utility operations. The company's fiber optics business is subject to competitive market forces that could introduce volatility to its credit metrics, though the proportion of this business to the consolidated company is limited (about 5%-10% of EBITDA). In the company's latest debt offering, it announced that it was considering a strategic review of this business. We continue to monitor the developments surrounding this strategic review, as well how may affect the company's credit quality.

Although the company is owned by a small number of investors, this does not directly affect our rating because none of the owners are controlling shareholders. Furthermore, the company's owners are large and stable funds with long-term investment horizons and we do not expect any material deviations from currently implemented financial policies or governance arrangements.

Outlook: Stable

The stable outlook on Pittsburgh-based DLH reflects our baseline forecast of DLH's consolidated FFO to debt of about 11%-13% over the next few years. Our baseline forecast also includes our expectation that DLH will continue to effectively manage its regulatory risk, thereby supporting consistent operating results and a financial profile that's in line with expectations at the current rating.

Downside scenario

A downgrade could result over the next 12 months if:

- Business risk increases due to an unexpected increase in nonutility operations.
- Financial performance is lower than projected, such that DLH's FFO to debt is less than 9% for a sustained period. Such deterioration in financial performance could result from inadequate cost recovery or materially large distributions to the company's owners.

Upside scenario

We could raise the rating on DLH over a similar period if:

- Cash flow and leverage improve such that DLH maintains FFO to debt at more than 13% while its business profile remains focused on its growing low-risk electric transmission and distribution (T&D) operations.

Our Base-Case Scenario

Assumptions

- Continued use of existing regulatory mechanisms;
- Load decline in 2020 stemming from the COVID-19 pandemic;
- Capital spending that averages about \$400 million annually;
- A dividend policy that enables the company to maintain its debt to capitalization ratio close to its current level;
- Negative discretionary cash flow; and
- All debt maturities are assumed to be refinanced.

*Duquesne Light Holdings Inc.***Key Metrics**

	2019a	2020e	2021f
FFO to debt (%)	14.4	11.0-13.0	11.0-13.0
Debt to EBITDA (x)	5.4	5.0-6.0	5.0-6.0
FFO cash interest coverage (x)	3.9	3.3-3.7	3.4-3.8

a--Actual. e--Estimate. f--Forecast. FFO--Funds from operations.

Company Description

DLH is a utility holding company based in Pittsburgh that is ultimately owned by Epsom Investment Pte. Ltd. (an affiliate of Singaporean sovereign wealth fund GIC Pte. Ltd., which owns about 44.4% of DLH), Three Rivers Utility Holdings LLC (a company whose members are large Dutch pension fund services provider PGGM Infrastructure Fund and subsidiaries of multinational Manulife Financial Corp., which collectively own 30.4% of DLH), and AIA Energy North America (a fund that is owned by large Dutch pension manager APG Americas Infrastructure and the California State Teachers' Retirement System, which collectively own 25.2% of DLH).

Through its electric utility subsidiary Duquesne Light Co. (DLC) (about 90%-95% of consolidated EBITDA), DLH engages in the supply (through its provider-of-last-resort services), transmission, and distribution of electricity to about 600,000 customers in Southwestern Pennsylvania, including Pittsburgh. In addition, DLH's subsidiary DQE Communications LLC (about 5%-10% of EBITDA) owns, operates, and maintains a high-speed fiber optic-based metropolitan network, leases dark fiber, and provides managed ethernet and internet services to commercial, industrial, governmental, and academic customers.

Business Risk: Excellent

We base our business risk assessment for DLH on its operations through DLC, as these operations make up most of DLH's business. DLC's electric T&D operations are low risk and provide an essential service to its customers. Furthermore, it effectively manages its regulatory risk. Although DLC's customer base is smaller than other electric utility peers and is concentrated in one regulatory jurisdiction, it benefits from numerous credit supportive mechanisms, such as future test years and the distribution system improvement charge rider, which mitigate regulatory lag, allow DLC to recover expenditures in between rate cases, and support its cash flow stability. This being said, DLC does not have a revenue decoupling mechanism and derives about 40% of its distribution revenue from more cyclical C&I customers, which have been hurt throughout the pandemic. However, the company's business risk benefits from load stability as the electric T&D provider to Pittsburgh, and residential sales make up most of the company's margins, offsetting the company's C&I load declines.

DLH's fiber optics business introduces some risk to the company. This reflects our view that the business is subject to competitive market forces, and the recoverability of costs for these operations is less certain compared to DLH's regulated utility business. Overall DLH's fiber optics business could introduce volatility to its cash flows. However, the relative size of this business, which accounts for about 5%-10% of DLH's consolidated EBITDA, partially mitigates its

relative risk in relation to DLH, and hence, is not the primary focus of our business risk assessment for DLH.

Financial Risk: Aggressive

We assess DLH's financial measures using our medial volatility table, which largely reflects our view of the company's low-risk electric T&D operations and its effective management of regulatory risk. Under our base-case scenario, we expect FFO to debt to average about 11%-13%, which is consistent with an aggressive financial risk profile. Our base case assumes continued use of existing regulatory mechanisms, load decline in 2020 stemming from the COVID-19 pandemic, capital spending that averages about \$400 million annually, a dividend policy that enables the company to maintain its debt-to-capitalization ratio near its current level, negative discretionary cash flow, and the refinancing of all debt maturities.

Liquidity: Adequate

DLH has adequate liquidity, reflecting our expectation that the company's liquidity sources will exceed uses by more than 1.1x over the next 12 months, even if EBITDA declines 10%. Under our stress scenario, we do not expect that DLH would require access to the capital markets during that period to meet its liquidity needs. DLH likely could absorb a high-impact, low probability event with limited need for refinancing. Moreover, it has sound relationships with banks, a generally satisfactory standing in the credit markets, and maintains generally prudent risk management practices.

Principal liquidity sources	Principal liquidity uses
<ul style="list-style-type: none"> • FFO of about \$350 million over the next 12 months; • Credit facility availability of about \$450 million; • Cash on hand of about \$115 million. 	<ul style="list-style-type: none"> • Assumed maintenance capital spending of about \$250 million over the next 12 months; • Long-term debt maturities of \$500 million; and • Dividends of about \$25 million.

Covenant Analysis

Compliance expectations

- We expect the company to maintain cushion under the leverage ratio covenants in its credit agreements.

Requirements

- DLH's revolving credit agreement contains a maximum leverage ratio covenant of 70% (as defined in the relevant documents).

Environmental, Social, And Governance

DLH's exposure to environmental risk is limited compared to peers, reflecting its lower-risk electric T&D network utility operations. Furthermore, no social factors have had a material impact on the rating, although the affordability of steadily increasing rates could be a future risk and the company will need to continue to comply with very high standards in relation to security given the nature of its utility and fiber optics businesses. Nevertheless, DLH's internal safety system has enabled it to effectively provide T&D and fiber optics services to its customers throughout its history.

Governance factors are neutral. Although the company has a small number of owners, none of them have a controlling interest in the company. Furthermore, DLH has a board of directors that is largely independent from management and, in our view, is capably engaged in risk oversight on behalf of all stakeholders.

Group Influence

Under our group rating methodology, we view DLH as the parent and the ultimate rated entity in the group. As a result, DLH's group and stand-alone credit profile are the same at 'bbb'.

Issue Ratings - Subordination Risk Analysis

Capital structure

- DLH's capital structure consists of about \$2.7 billion of long-term debt, out of which about \$1.4 billion is at DLC and the balance is unsecured debt at DLH.

Analytical conclusions

- We rate DLH's senior unsecured debt 'BBB-', one notch below the issuer credit rating because this debt is structurally subordinated to a significant amount of subsidiary debt.

Ratings Score Snapshot

Issuer Credit Rating

BBB/Stable/NR

Business risk: Excellent

- **Country risk:** Very low
- **Industry risk:** Very low
- **Competitive position:** Strong

Financial risk: Aggressive

Duquesne Light Holdings Inc.

- **Cash flow/leverage:** Aggressive

Anchor: bbb

Modifiers

- **Diversification/portfolio effect:** Neutral (no impact)
- **Capital structure:** Neutral (no impact)
- **Financial policy:** Neutral (no impact)
- **Liquidity:** Adequate (no impact)
- **Management and governance:** Satisfactory (no impact)
- **Comparable rating analysis:** Neutral (no impact)

Stand-alone credit profile : bbb

- **Group credit profile:** bbb

Related Criteria

- Criteria - Corporates - General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria - Corporates - General: Corporate Methodology: Ratios And Adjustments, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- General Criteria: Group Rating Methodology, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- Criteria - Corporates - Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- Criteria - Corporates - General: Corporate Methodology, Nov. 19, 2013
- Criteria - Corporates - Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property, Feb. 14, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities And Insurers, Nov. 13, 2012
- General Criteria: Use Of CreditWatch And Outlooks, Sept. 14, 2009
- Criteria - Insurance - General: Hybrid Capital Handbook: September 2008 Edition, Sept. 15, 2008

Duquesne Light Holdings Inc.

Business And Financial Risk Matrix

Business Risk Profile	Financial Risk Profile					
	Minimal	Modest	Intermediate	Significant	Aggressive	Highly leveraged
Excellent	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
Strong	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb-	bb-/b+	b+	b	b-

Ratings Detail (As Of November 20, 2020)*

Duquesne Light Holdings Inc.	
Issuer Credit Rating	BBB/Stable/NR
Senior Unsecured	BBB-
Issuer Credit Ratings History	
30-Jun-2014	BBB/Stable/NR
13-Jun-2013	BBB-/Positive/NR
17-Dec-2009	BBB-/Stable/NR
Related Entities	
Duquesne Light Co.	
Issuer Credit Rating	BBB+/Stable/NR

*Unless otherwise noted, all ratings in this report are global scale ratings. S&P Global Ratings' credit ratings on the global scale are comparable across countries. S&P Global Ratings' credit ratings on a national scale are relative to obligors or obligations within that specific country. Issue and debt ratings could include debt guaranteed by another entity, and rated debt that an entity guarantees.

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Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 1, Part IV
Rate Structure and Cost Allocation

BOOK 3

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

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Part II - Primary Statements of Rate Base & Operating Income

Book 2

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Exhibits 2 thru 4 - Summary of Measures of Value & Rate of Return

Book 5

Exhibit 2 - Fully Projected Future Test Year (January 1, 2022 through December 31, 2022)

Book 6

Exhibit 3 - Future Test Year (January 1, 2021 through December 31, 2021)

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Exhibit 4 - Historic Test Year (January 1, 2020 through December 31, 2020)

Exhibit 5 - Direct Testimony

Book 8

Statement 1 - C. James Davis

Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

Statement 4 - Benjamin B. Morris

Statement 5 – Krysia Kubiak

Statement 6 – Yvonne Phillips

Statement 7 - Katherine M. Scholl

Statement 8 – Sarah Oleksak

Statement 9 – Jennifer Neiswonger

Book 9

Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

Statement 12 - Matthew L. Simpson

Statement 13 - Paul R. Moul

Statement 14 - James H. Milligan

Statement 15 - Howard S. Gorman

Statement 16 - David B. Ogden

Statement 17 – Margot Everett

Book 10

Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies

Book 11

Exhibit 7 - Depreciation Studies

Book 12

Confidential Testimony and Exhibits

Q.1. Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

1. Rate schedule designation.

A.1. DFR IV - Attachment A – Fully Projected Future provides the requested information.

Q.2. Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

1. For existing rates:

- (a) Customers served as of end of period.
- (b) Annual Kwh sales.
- (c) Base rate revenues adjusted for any changes in base rate application that may have occurred during the test period.
- (d) Tax surcharge revenues.
- (e) Energy Cost adjustment clause revenues.
- (f) Revenues received from other clauses or riders separately accounted for.
- (g) Total of all revenues.

A.2. DFR IV - Attachment A – Fully Projected Future provides the requested information.

Q.3. Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:

1. For proposed rates:

(a) Estimated number of customers whose charges for electric service will be increased or decreased as a result of this filing.

(b) Base rate revenues:

(1) Annual dollar amount of increase or decrease.

(2) Percentage change.

(c) Estimated tax surcharge revenues based on the assumption that the base rate changes proposed were in place.

(d) Estimated Energy cost adjustment clause revenues.

(e) Revenues received from other clauses or riders separately accounted for.

(f) Total of all revenues:

(1) Amount of total annual dollar change.

(2) Percentage change.

A.3. DFR IV - Attachment A – Fully Projected Future provides the requested information.

- Q.4. Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:
1. Supplement the revenue summary to obtain a complete revenue statement of the electric business, that is, show delayed payments, other electric revenues, FERC jurisdictional sales and revenues and all other appropriate revenue items and adjustments.
- A.4. DFR IV - Attachment A – Fully Projected Future provides the requested information.

- Q.5. Provide a summary schedule of the individual rate effects. For each state jurisdictional rate, show the following information for the test period elected:
1. Develop the grand total showing total sales and revenues as adjusted and the various increases and decreases and percent effects as described above.
- A.5. DFR IV - Attachment A – Fully Projected Future provides the requested information.

Duquesne Light Company
Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2022 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Life	Rate Class	Average No. Customers	Distribution Sales (kWh)	POLR Sales (kWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Energy Efficiency (EEC) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSC)	Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Present Rate Revenue (Sum Col. N - P)
1	RS	496,018	3,436,012,580	2,462,883,068	\$281,383,288	(\$19,425,733)	\$2,680,215	\$0	\$0	\$35,192,039	(\$26,816)	\$15,961,776	\$315,744,749	\$47,920,726	\$137,809,023	\$501,474,498
2	RH	39,909	398,681,994	338,777,811	\$26,227,568	(\$3,686,038)	\$311,061	\$0	\$0	\$3,864,002	(\$2,554)	\$1,520,132	\$28,234,171	\$2,837,324	\$18,773,775	\$49,845,270
3	RA	5,920	60,060,581	46,104,014	\$3,085,336	(\$127,848)	\$46,854	\$0	\$0	\$647,574	(\$318)	\$188,988	\$3,840,587	\$691,167	\$2,569,649	\$7,101,403
4	GS	24,936	100,471,491	74,163,814	\$11,103,561	\$0	\$145,041	\$0	\$0	\$0	(\$945)	\$652,490	\$11,810,087	\$797,643	\$4,108,674	\$16,716,404
5	GM<25	20,206	612,074,114	333,702,452	\$31,936,603	\$0	\$982,946	\$0	\$0	\$0	(\$2,757)	\$1,640,977	\$34,457,769	\$5,091,114	\$18,524,169	\$58,073,052
6	GM<25	6,772	2,111,921,912	570,837,570	\$65,982,505	\$0	\$3,046,882	\$0	\$0	\$0	(\$5,798)	\$3,451,469	\$72,475,059	\$6,646,098	\$31,677,694	\$110,798,851
7	GMH<25	2,507	98,250,231	35,969,683	\$3,412,093	\$0	\$84,145	\$0	\$0	\$0	(\$294)	\$37,005	\$3,670,756	\$368,986	\$1,989,181	\$6,028,923
8	GL	642	181,081,549	45,209,383	\$5,878,378	\$0	\$261,725	\$0	\$0	\$0	(\$516)	\$307,005	\$6,446,592	\$467,368	\$2,486,283	\$8,410,244
9	GLH	736	2,359,510,775	125,035,488	\$62,515,502	\$0	\$5,605,249	\$0	\$0	\$0	(\$673)	\$3,406,038	\$71,521,066	\$1,420,441	\$6,930,125	\$79,871,632
10	LL	88	314,529,656	35,001,457	\$7,370,287	\$0	\$606,060	\$0	\$0	\$0	(\$1,603)	\$400,538	\$8,410,620	\$346,812	\$1,939,964	\$10,689,396
11	L	937,886,579	0	0	\$16,272,383	\$0	\$908,232	\$0	\$0	\$0	(\$89)	\$58,670	\$20,037,994	\$0	\$0	\$20,030,794
12	LVPS	9	1,213,146,004	0	\$265,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,231,966	\$0	\$0	\$1,231,966
13	AL	1	0	9,562	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$1,108	\$97	\$19	\$1,522
14	SE	1	24,091,708	0	\$1,420,862	\$0	\$0	\$0	\$0	\$0	(\$119)	\$71,053	\$1,491,576	\$0	\$0	\$1,491,576
15	SH	174	0	0	\$8,974	\$0	\$0	\$0	\$0	\$0	(\$745)	\$44	\$9,219	\$0	\$0	\$8,693
16	SH	25	866,940	2,464,410	\$1,091,362	\$0	\$0	\$0	\$0	\$0	(\$60)	\$5,488	\$1,112,821	\$0	\$0	\$1,112,821
17	UMS	5,630	21,127,382	3,249,934	\$1,069,570	\$0	\$0	\$0	\$0	\$0	(\$80)	\$52,075	\$1,123,266	\$25,092	\$81,146	\$1,304,911
18	PAL	774	2,685,862	1,149,372	\$415,378	\$0	\$0	\$0	\$0	\$0	(\$35)	\$20,789	\$436,112	\$25,092	\$64,994	\$501,150
19	Total	604,358	12,058,024,546	4,081,170,936	\$529,392,895	(\$23,239,619)	\$15,418,938	\$0	\$0	\$39,703,615	(\$49,099)	\$29,225,772	\$590,452,502	\$66,614,912	\$227,943,255	\$884,410,710
20	Other Electric Revenue:															
21	Sales for Resale (Acct. 447)															
22	Late Payment/Returned Check Charges (Acct. 450)				\$3,915,994										\$1,560,000	\$1,560,000
23	Reconnect Fees/PJM Office (Acct. 451)				\$707,199									\$700,000		\$3,915,994
24	Rent Electric Property (Acct. 454)				\$11,787,996											\$11,787,996
25	Rent Electric Property (Acct. 454)													\$318,500		\$318,500
26	Other Revenue (Acct. 456)				\$683,674											\$683,674
27	Utility Operations (Acct. 417)				\$908,480											\$908,480
28	Transmission - EGS (Acct. 456)													\$89,713,126		\$89,713,126
29	Transmission - Wholesale (Acct. 456)													\$3,144,667		\$3,144,667
30	Transmission - Tax Norm													\$1,388,209		\$1,388,209
31	Subtotal Other Revenue				\$18,003,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,003,342	\$95,264,502	\$1,560,000	\$114,827,845
32	Total Operating Revenue				\$547,396,238	(\$23,239,619)	\$15,418,938	\$0	\$0	\$39,703,615	(\$49,099)	\$29,225,772	\$608,455,845	\$161,879,415	\$228,903,295	\$999,238,555

Duquesne Light Company
Adjusted Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2022 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	Distribution System Improvement Charge (DSIC)	Surcharge Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)
1	RS	\$281,383,288	(\$26,816)	\$281,336,452	\$15,961,776	\$297,298,228	\$47,920,726	\$137,809,023	\$483,027,977
2	RH	\$26,227,568	(\$2,554)	\$26,225,014	\$1,520,132	\$27,745,146	\$2,837,324	\$18,773,775	\$49,356,245
3	RA	\$3,085,336	(\$318)	\$3,085,018	\$188,988	\$3,274,007	\$691,167	\$2,569,649	\$6,534,823
4	GS	\$11,103,561	(\$945)	\$11,102,617	\$862,430	\$11,665,047	\$797,643	\$4,108,674	\$16,571,363
5	GM<25	\$31,936,603	(\$2,757)	\$31,933,846	\$1,640,977	\$33,574,823	\$5,091,114	\$18,524,769	\$57,190,106
6	GM<25	\$65,982,505	(\$5,798)	\$65,976,707	\$3,451,469	\$69,428,176	\$6,646,098	\$31,677,894	\$107,751,969
7	GMH<25	\$3,412,093	(\$294)	\$3,411,799	\$174,812	\$3,586,611	\$363,988	\$1,989,181	\$5,944,778
8	GMH<25	\$5,678,378	(\$516)	\$5,677,862	\$307,005	\$6,084,867	\$487,368	\$2,486,283	\$9,148,518
9	GL	\$62,515,502	(\$5,722)	\$62,509,780	\$3,406,038	\$65,915,818	\$1,420,441	\$6,930,125	\$74,266,384
10	GLH	\$7,370,247	(\$673)	\$7,369,574	\$400,538	\$7,770,112	\$1,420,441	\$1,939,964	\$19,224,714
11	L	\$16,272,383	(\$1,603)	\$16,270,780	\$953,924	\$17,224,704	\$0	\$0	\$17,224,704
12	HVFS	\$265,162	(\$89)	\$265,064	\$58,670	\$323,733	\$0	\$0	\$323,733
13	L	\$1,064	(\$0)	\$1,064	\$53	\$1,117	\$0	\$0	\$1,117
14	SE	\$1,420,662	(\$119)	\$1,420,543	\$71,753	\$1,492,296	\$0	\$269,807	\$1,762,103
15	SW	\$8,974,851	(\$758)	\$8,974,093	\$44,768	\$9,018,861	\$0	\$8,491	\$9,027,352
16	SW	\$1,069,362	(\$89)	\$1,069,273	\$5,488	\$1,074,761	\$0	\$8,491	\$1,083,252
17	UNIS	\$1,069,570	(\$89)	\$1,069,481	\$52,975	\$1,122,456	\$25,092	\$181,146	\$1,318,595
18	PAL	\$415,378	(\$35)	\$415,343	\$20,769	\$436,112	\$34	\$64,994	\$501,150
19	Total	\$529,392,895	(\$49,099)	\$529,343,796	\$29,225,772	\$558,569,568	\$66,614,912	\$227,343,295	\$852,527,776
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)								
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,915,994		\$3,915,994		\$3,915,994		\$1,560,000	\$5,475,994
23	Reconnect Fees/PJM Office (Acct. 451)	\$707,199		\$707,199		\$707,199	\$700,000		\$1,407,199
24	Rent Electric Property (Acct. 454)	\$11,787,996		\$11,787,996		\$11,787,996			\$11,787,996
25	Rent Electric Property (Acct. 454)						\$318,500		\$318,500
26	Other Revenue (Acct. 456)	\$683,674		\$683,674		\$683,674			\$683,674
27	Utility Operations (Acct. 417)	\$908,480		\$908,480		\$908,480			\$908,480
28	Revenue Annualization	\$258,000		\$258,000		\$258,000			\$258,000
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			(\$8,449,647)
30	Transmission - EGS (Acct. 456)						\$89,713,126		\$89,713,126
31	Transmission - Wholesale (Acct. 456)						\$3,144,667		\$3,144,667
32	Transmission - Tax Norm						\$1,388,209		\$1,388,209
33	Subtotal Other Revenue	\$9,811,695	\$0	\$9,811,695	\$0	\$9,811,695	\$95,264,502	\$1,560,000	\$1,06,636,198
34	Total Operating Revenue	\$539,204,591	(\$49,099)	\$539,155,491	\$29,225,772	\$568,381,264	\$161,879,415	\$228,903,295	\$959,163,974

Duquesne Light Company
Fully Projected Future Test Year at Proposed Distribution Rates
12 Month Period Ending December 31, 2022 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change
1	RS	\$339,210,817	\$47,920,726	\$137,809,023	\$524,940,566	\$41,312,589	8.7%	\$41,312,589	14.1%
2	RH	\$34,060,709	\$2,837,324	\$18,773,775	\$55,671,909	\$6,315,563	12.8%	\$6,315,563	22.8%
3	RA	\$4,001,555	\$891,167	\$2,569,649	\$7,262,372	\$727,549	11.1%	\$727,549	22.2%
4	GS	\$13,323,510	\$797,643	\$4,108,674	\$18,229,827	\$1,658,463	10.0%	\$1,658,463	14.2%
5	GM<25	\$38,796,851	\$5,091,114	\$18,524,169	\$62,412,134	\$5,222,028	9.1%	\$5,222,028	15.6%
6	GM=25	\$91,439,058	\$6,646,088	\$31,677,694	\$119,762,851	\$12,010,882	11.1%	\$12,010,882	17.3%
7	GMH<25	\$4,169,330	\$865,986	\$1,989,181	\$6,527,497	\$82,719	9.8%	\$82,719	16.2%
8	GMH=25	\$7,496,032	\$467,368	\$2,486,283	\$10,449,683	\$1,311,165	14.3%	\$1,311,165	21.2%
9	GL	\$9,068,001	\$1,420,441	\$6,930,125	\$84,418,567	\$10,152,184	13.7%	\$10,152,184	15.4%
10	GLH	\$9,390,103	\$946,812	\$1,939,964	\$11,676,879	\$1,619,991	16.1%	\$1,619,991	20.8%
11	L	\$2,632,535	\$0	\$0	\$2,632,535	\$3,407,621	17.7%	\$3,407,621	17.7%
12	HVFS	\$323,734	\$0	\$0	\$323,734	\$0	0.0%	\$0	0.0%
13	L	\$1,166	\$7	\$19	\$1,381	\$89	3.9%	\$89	5.4%
14	SE	\$1,574,85	\$0	\$0	\$1,574,85	\$70,910	5.4%	\$70,910	5.1%
15	SI	\$6,027,952	\$0	\$269,807	\$10,151,930	\$464,916	5.4%	\$464,916	7.1%
16	SI	\$1,323,252	\$0	\$8,401	\$1,331,653	\$9,434	6.8%	\$9,434	7.3%
17	UNS	\$1,363,461	\$25,032	\$181,146	\$1,569,700	\$251,095	19.0%	\$251,095	22.6%
18	PAL	\$464,238	\$44	\$64,994	\$529,277	\$28,126	5.6%	\$28,126	6.4%
19	Total	\$644,342,923	\$66,814,912	\$227,343,295	\$938,501,131	\$85,773,355	10.1%	\$85,773,355	15.4%
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)			\$1,560,000	\$1,560,000	\$0		\$0	
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,915,994	\$700,000		\$3,915,994	\$0		\$0	
23	Reconnect Fees/PJM Office (Acct. 451)	\$707,199			\$1,407,199	\$0		\$0	
24	Rent Electric Property (Acct. 454)	\$11,787,986			\$11,787,986	\$0		\$0	
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0	
26	Other Revenue (Acct. 456)	\$683,674			\$683,674	\$0		\$0	
27	Utility Operations (Acct. 417)	\$908,480			\$908,480	\$0		\$0	
28	Revenue Annualization	\$258,000			\$258,000	\$0		\$0	
29	Revenue Loss Adjustment	(\$8,449,647)			(\$8,449,647)	\$0		\$0	
30	Transmission - EGS (Acct. 456)		\$89,713,126		\$89,713,126	\$0		\$0	
31	Transmission - Wholesale (Acct. 456)		\$3,144,667		\$3,144,667	\$0		\$0	
32	Transmission - Tax Norm		\$1,388,209		\$1,388,209	\$0		\$0	
33	Subtotal Other Revenue	\$9,811,695	\$85,264,502	\$1,560,000	\$1,06,636,198	\$0		\$0	
34	Total Operating Revenue	\$654,154,618	\$161,879,415	\$228,903,295	\$1,044,937,328	\$85,773,355	8.9%	\$85,773,355	15.1%

Duquesne Light Company
Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2022 Assuming No Customer Shopping (i.e., 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Line	Rate Class	Average No. Customers	Distribution Sales (kWh)	100% POLR Sales (kWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Efficiency (EECDR) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSC)	Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Present Rate Revenue (Sum Col. N - P)
1	RS	496,018	3,436,012,580	3,436,012,580	\$281,363,288	(\$19,425,733)	\$2,680,215	\$0	\$0	\$35,192,039	(\$26,816)	\$15,961,776	\$315,744,749	\$66,854,681	\$192,288,165	\$574,857,594
2	RH	39,909	398,681,994	398,681,994	\$26,227,568	(\$3,686,038)	\$311,061	\$0	\$0	\$3,864,002	(\$2,554)	\$1,520,132	\$28,234,171	\$3,339,032	\$22,093,436	\$53,666,640
3	RA	5,920	60,060,581	60,060,581	\$3,085,336	(\$127,848)	\$46,054	\$0	\$0	\$647,574	(\$318)	\$188,988	\$3,840,587	\$900,397	\$3,347,532	\$8,088,515
4	GS	24,936	100,471,491	100,471,491	\$11,103,561	\$0	\$145,041	\$0	\$0	\$0	(\$945)	\$562,430	\$11,810,087	\$1,080,583	\$5,566,119	\$18,456,789
5	GM-25	20,206	612,074,114	612,074,114	\$31,936,603	\$0	\$882,946	\$0	\$0	\$0	(\$2,757)	\$1,640,977	\$34,457,769	\$9,418,730	\$33,976,828	\$77,853,327
6	GM5-25	6,772	2,111,921,912	2,111,921,912	\$65,982,505	\$0	\$3,046,982	\$0	\$0	\$0	(\$5,798)	\$3,451,469	\$72,475,059	\$24,652,997	\$117,170,206	\$214,298,262
7	GMH-25	2,507	58,250,231	58,250,231	\$3,412,083	\$0	\$84,145	\$0	\$0	\$0	(\$294)	\$174,912	\$3,670,766	\$58,343	\$3,221,338	\$7,491,437
8	GL	736	181,081,549	181,081,549	\$5,878,378	\$0	\$281,725	\$0	\$0	\$0	(\$516)	\$3,406,038	\$6,446,592	\$1,886,019	\$9,989,225	\$18,331,837
9	GLH	88	314,529,656	314,529,656	\$62,515,502	\$0	\$640,508	\$0	\$0	\$0	(\$673)	\$400,538	\$6,410,620	\$28,716,420	\$141,861,557	\$242,089,044
10	L	20	937,896,579	937,896,579	\$7,370,287	\$0	\$800,080	\$0	\$0	\$0	(\$1,603)	\$583,924	\$20,030,794	\$3,765,742	\$17,453,164	\$29,612,251
11	HVPS	9	1,213,146,604	1,213,146,604	\$265,162	\$0	\$308,232	\$0	\$0	\$0	(\$89)	\$88,670	\$1,231,966	\$11,267,592	\$67,238,969	\$79,736,527
12	AL	3	109,708	109,708	\$1,064	\$0	\$0	\$0	\$0	\$0	(\$0)	\$53	\$1,106	\$0	\$3,652	\$5,665
13	LE	1	24,591,793	24,591,793	\$1,062	\$0	\$0	\$0	\$0	\$0	(\$9)	\$71,033	\$1,053	\$0	\$8,619	\$2,303,544
14	SW	174	25,846,844	25,846,844	\$8,521,662	\$0	\$0	\$0	\$0	\$0	(\$75)	\$448,166	\$9,424,521	\$0	\$86,971	\$1,340,477
15	SI	1	866,944	866,944	\$1,093,362	\$0	\$0	\$0	\$0	\$0	(\$5)	\$5,689	\$1,112,321	\$0	\$27,972	\$444,693
16	SW	1	21,137,282	21,137,282	\$1,069,570	\$0	\$0	\$0	\$0	\$0	(\$89)	\$52,975	\$1,112,321	\$163,137	\$1,177,632	\$2,453,161
17	UN	5,634	2,685,852	2,685,852	\$415,378	\$0	\$0	\$0	\$0	\$0	(\$35)	\$20,769	\$436,112	\$61	\$69,605	\$525,678
18	PAL	774	12,058,024,546	12,058,024,546	\$529,392,895	(\$23,239,619)	\$15,418,938	\$0	\$0	\$39,703,615	(\$49,099)	\$29,225,772	\$580,452,502	\$163,301,167	\$669,132,016	\$1,422,885,685
19	Total	604,568	12,058,024,546	12,058,024,546	\$529,392,895	(\$23,239,619)	\$15,418,938	\$0	\$0	\$39,703,615	(\$49,099)	\$29,225,772	\$580,452,502	\$163,301,167	\$669,132,016	\$1,422,885,685
20	Other Electric Revenue:															
21	Sales for Resale (Acct. 447)															
22	Late Payment/Returned Check Charges (Acct. 450)				\$3,915,994										\$1,560,000	\$1,560,000
23	Reconnect Fees/PJM Office (Acct. 451)				\$707,199									\$700,000		\$3,915,994
24	Rent Electric Property (Acct. 454)				\$11,787,996											\$11,787,996
25	Rent Electric Property (Acct. 454)				\$683,674									\$318,500		\$318,500
26	Other Revenue (Acct. 456)				\$908,480											\$908,480
27	Utility Operations (Acct. 417)													\$0		\$0
28	Transmission - EGS (Acct. 456)													\$3,144,667		\$3,144,667
29	Transmission - Wholesale (Acct. 456)													\$1,388,209		\$1,388,209
30	Transmission - Tax Norm															\$0
31	Subtotal Other Revenue				\$18,003,342		\$0	\$0	\$0	\$0	\$0	\$0	\$18,003,342	\$5,551,376	\$1,560,000	\$25,114,718
32	Total Operating Revenue				\$547,396,238	(\$23,239,619)	\$15,418,938	\$0	\$0	\$39,703,615	(\$49,099)	\$29,225,772	\$608,455,845	\$168,852,543	\$670,692,016	\$1,448,000,403

Duquesne Light Company
Adjusted Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2022 Assuming No Customer Shopping (i.e., 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Present Rate Revenue	State Tax, Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	Distribution System Improvement Charge (DSIC)	Surcharge Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)
1	RS	\$281,363,268	(\$26,816)	\$281,336,452	\$15,961,776	\$297,298,228	\$66,854,681	\$192,258,165	\$556,411,074
2	RH	\$26,227,568	(\$2,554)	\$26,225,014	\$1,520,132	\$27,745,146	\$3,338,032	\$22,093,436	\$53,177,615
3	RA	\$3,085,336	(\$318)	\$3,085,018	\$188,988	\$3,274,007	\$900,397	\$3,347,532	\$7,521,935
4	GS	\$1,103,561	(\$945)	\$1,102,617	\$662,430	\$1,165,047	\$1,080,583	\$5,566,119	\$18,311,749
5	GM<25	\$1,936,603	(\$2,757)	\$1,933,846	\$1,640,977	\$33,574,823	\$9,418,730	\$33,976,828	\$76,970,381
6	GM<25	\$65,982,505	(\$5,798)	\$65,976,707	\$3,451,469	\$69,428,176	\$24,652,997	\$117,170,206	\$211,251,380
7	GMH<25	\$3,412,093	(\$294)	\$3,411,799	\$174,812	\$3,586,611	\$598,343	\$3,221,338	\$7,407,292
8	GMH<25	\$5,878,378	(\$516)	\$5,877,862	\$307,005	\$6,184,867	\$1,886,019	\$9,999,225	\$18,070,112
9	GL	\$62,515,502	(\$5,722)	\$62,509,780	\$3,406,038	\$65,915,818	\$28,716,420	\$141,861,557	\$236,483,795
10	GLH	\$7,370,247	(\$673)	\$7,369,574	\$400,538	\$7,770,112	\$3,768,742	\$17,432,889	\$28,871,743
11	L	\$18,272,393	(\$1,603)	\$18,270,790	\$953,924	\$19,224,714	\$10,652,355	\$81,963,164	\$81,960,213
12	HVPS	\$265,162	(\$99)	\$265,064	\$58,670	\$323,733	\$11,267,592	\$67,236,969	\$78,650,259
13	L	\$1,064	(\$0)	\$1,064	\$33	\$1,106	\$1,107	\$3,632	\$5,865
14	SE	\$1,420,662	(\$19)	\$1,420,643	\$71,053	\$1,491,696	\$0	\$6,994	\$2,516,524
15	SH	\$8,458,674	(\$154)	\$8,458,520	\$443,488	\$9,422,008	\$0	\$856,871	\$10,235,861
16	SH	\$1,093,362	(\$5)	\$1,093,357	\$5,488	\$1,141,845	\$0	\$27,872	\$1,171,693
17	UMS	\$1,059,510	(\$89)	\$1,059,421	\$52,075	\$1,112,496	\$163,127	\$1,177,638	\$2,453,181
18	PAL	\$415,378	(\$35)	\$415,343	\$20,769	\$436,112	\$61	\$89,505	\$525,678
19	Total	\$529,292,895	(\$49,093)	\$529,343,786	\$29,225,772	\$558,569,558	\$163,301,167	\$669,132,016	\$1,381,202,751
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)								
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,915,994		\$3,915,994		\$3,915,994		\$1,560,000	\$1,560,000
23	Reconnect Fees/PJM Officer (Acct. 451)	\$707,199		\$707,199		\$707,199	\$700,000		\$3,915,994
24	Rent Electric Property (Acct. 454)	\$11,787,986		\$11,787,986		\$11,787,986			\$11,787,986
25	Rent Electric Property (Acct. 454)						\$318,500		\$318,500
26	Other Revenue (Acct. 456)	\$683,674		\$683,674		\$683,674			\$683,674
27	Utility Operations (Acct. 417)	\$908,480		\$908,480		\$908,480			\$908,480
28	Revenue Annualization	\$258,000		\$258,000		\$258,000			\$258,000
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			(\$8,449,647)
30	Transmission - EGS (Acct. 456)						\$0		\$0
31	Transmission - Wholesale (Acct. 456)						\$3,144,667		\$3,144,667
32	Transmission - Tax Norm						\$1,388,209		\$1,388,209
33	Subtotal Other Revenue	\$9,811,635	\$0	\$9,811,635	\$0	\$9,811,635	\$5,551,376	\$1,560,000	\$16,923,071
34	Total Operating Revenue	\$539,204,591	(\$49,099)	\$539,155,491	\$29,225,772	\$568,381,264	\$168,852,543	\$670,692,016	\$1,407,925,822

Duquesne Light Company
Fully Projected Future Test Year at Proposed Distribution Rates
12 Month Period Ending December 31, 2022 Assuming No Customer Shopping (i.e., 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change
1	RS	\$339,210,817	\$66,854,681	\$192,258,165	\$598,323,663	\$4,912,589	7.5%	\$4,912,589	14.1%
2	RH	\$34,060,709	\$3,339,032	\$22,093,436	\$59,493,178	\$6,315,563	11.9%	\$6,315,563	22.8%
3	RA	\$4,001,555	\$900,397	\$3,347,532	\$8,249,484	\$727,549	9.7%	\$727,549	22.2%
4	GS	\$13,323,510	\$1,080,583	\$5,566,119	\$19,970,212	\$1,658,463	9.1%	\$1,658,463	14.2%
5	GM<25	\$8,796,851	\$9,418,730	\$33,976,828	\$82,192,409	\$5,222,028	6.8%	\$5,222,028	15.6%
6	GMH<25	\$1,439,068	\$24,652,997	\$11,710,206	\$23,262,262	\$12,010,882	5.7%	\$12,010,882	17.3%
7	GMH<25	\$4,168,330	\$599,343	\$3,221,338	\$7,990,011	\$382,719	7.9%	\$382,719	16.2%
8	GL	\$7,486,032	\$1,886,019	\$9,999,225	\$19,361,276	\$1,311,165	7.3%	\$1,311,165	21.2%
9	GLH	\$9,390,103	\$3,768,742	\$14,861,557	\$24,646,579	\$1,152,184	4.3%	\$1,152,184	15.4%
10	L	\$22,632,535	\$10,652,335	\$51,963,164	\$30,581,734	\$1,619,991	5.6%	\$1,619,991	20.8%
11	L	\$23,734	\$11,267,392	\$67,238,969	\$85,288,034	\$3,407,821	4.2%	\$3,407,821	17.7%
12	RVPS	\$1,166	\$1,107	\$3,652	\$5,925	\$0	0.0%	\$0	0.0%
13	AL	\$1,574,485	\$0	\$819,919	\$2,394,404	\$79,910	3.5%	\$79,910	5.4%
14	SE	\$0,577,485	\$0	\$819,919	\$1,397,404	\$44,910	3.1%	\$44,910	5.1%
15	SH	\$1,223,285	\$0	\$29,871	\$1,253,156	\$8,434	0.7%	\$8,434	7.3%
16	SH	\$1,363,481	\$163,427	\$1,177,636	\$2,704,126	\$261,065	10.2%	\$261,065	22.6%
17	UMS	\$464,238	\$64,861	\$89,505	\$553,604	\$28,126	5.4%	\$28,126	6.4%
18	PAL								
19	Total	\$644,242,923	\$163,301,167	\$669,132,016	\$1,476,776,106	\$85,773,355	6.2%	\$85,773,355	15.4%
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)			\$1,560,000	\$1,560,000	\$0		\$0	
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,915,984			\$3,915,984	\$0		\$0	
23	Reconnect Fees/P.M. Office (Acct. 451)	\$707,199	\$700,000		\$1,407,199	\$0		\$0	
24	Rent Electric Property (Acct. 454)	\$11,787,986			\$11,787,986	\$0		\$0	
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0	
26	Other Revenue (Acct. 456)	\$693,674			\$693,674	\$0		\$0	
27	Utility Operations (Acct. 417)	\$908,480			\$908,480	\$0		\$0	
28	Revenue Annualization	\$258,000			\$258,000	\$0		\$0	
29	Revenue Loss Adjustment	(\$8,449,647)	\$0		(\$8,449,647)	\$0		\$0	
30	Transmission - EGS (Acct. 456)		\$3,144,667		\$3,144,667	\$0		\$0	
31	Transmission - Wholesale (Acct. 456)		\$1,388,209		\$1,388,209	\$0		\$0	
32	Transmission - Tax Norm	\$9,811,695	\$4,163,167	\$1,560,000	\$15,534,862	\$0		\$0	
33	Subtotal Other Revenue	\$654,154,618	\$167,464,334	\$670,692,016	\$1,492,310,968	\$85,773,355	6.1%	\$85,773,355	15.1%
34	Total Operating Revenue								

Q.1. Provide a description of changes proposed for the new tariff:

- (1) For each rate schedule proposed to be modified.
- (2) For each rate schedule proposed to be deleted.
- (3) For each new rate schedule proposed to be added.

A.1. Please refer to the direct testimony of David B. Ogden in Exhibit 5, Statement No. 16 and Exhibit No. DBO-3.

- Q.1. The annual revenue effect of any proposed change to any rate must be supported by a billing analysis. This may consist of the use of bill frequency distributions or individual customer billing records for the most recent annual periods available. All billing determinants should be displayed. The blocking and corresponding prices of the existing rate and the proposed rate should be applied to the determinants to derive the base rate revenues under both present and proposed rates. The derived base rate revenues should form the basis for measuring the annual base rate effect of the rates in question for the test periods.
- A.1. Attachment DFR IV-C-Proof provides the bill frequency analysis and proof of revenue calculations for each rate schedule. These calculations are based on forecast fully projected future test year billing determinants at current and proposed distribution rates.

DFR IV - Attachment C, Parts 1-13, provide a bill distribution for each of the metered rate classes.

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate RS - Residential Service

Attachment DFR IV-C-Proof
Part 1 of 18
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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate RS			
<u>Distribution</u>			
Total Bills	5,952,167	\$12.50	\$74,402,089
kWh	3,435,988,994	\$0.060233	\$206,959,925
CAP Revenue Credit			(\$19,425,733)
Subtotal	3,435,988,994		\$261,936,281
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	2,484,985	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	3,467,226	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	1,494,561	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	1,494,561	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	1,494,561	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	1,494,561	\$0.00	\$0
Energy Efficiency, Jan-May, kWh	1,244,690,851	\$0.00078	\$972,037
Energy Efficiency, Jun-Dec, kWh	2,191,321,729	\$0.00078	\$1,708,177
Universal Services, Jan-Dec, Non-Cap kWh	3,168,153,591	\$0.01111	\$35,192,039
Subtotal			\$37,872,254
<u>Transmission, All kWh</u>			
Transmission, Jan-May	892,164,171	\$0.018753	\$16,730,369
Transmission, Jun-Dec	1,570,700,792	\$0.019857	\$31,190,144
Subtotal	2,462,864,963		\$47,920,513
<u>Generation, All kWh</u>			
Generation, Jan-May	892,164,171	\$0.053326	\$47,575,791
Generation, Jun-Nov	1,360,318,615	\$0.057447	\$78,146,389
Generation, Dec	210,382,178	\$0.057447	\$12,085,851
Subtotal	2,462,864,963		\$137,808,030
Rate RS & Rider 14			
<u>Distribution</u>			
Meter Charge	44	\$1.63	\$72
kWh Summer, May-Oct	7,155	\$0.060233	\$431
kWh, Winter Nov-Apr	16,431	\$0.045677	\$751
Subtotal	23,586		\$1,253
<u>Transmission - All kWh</u>			
Transmission, Jan-Apr	10,319	\$0.0082514	\$85
Transmission, May	1,184	\$0.0187526	\$22
Transmission, Jun-Oct	4,309	\$0.0198575	\$86
Transmission, Nov-Dec	2,294	\$0.0084954	\$19
Subtotal	18,105		\$212
<u>Generation, All kWh</u>			
Generation, Jan-May	11,503	\$0.053326	\$613
Generation, Jun-Nov	5,199	\$0.057447	\$299
Generation, Dec	1,403	\$0.057447	\$81
Subtotal	18,105		\$993
Subtotal Revenue			\$485,539,537
Rider 10 - State Tax Adjustment		-0.0080%	(\$26,816)
Rider 22 - Distribution System Improvement Charge		5.00%	\$15,961,776
Total Calculated Revenue			\$501,474,498

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate RS - Residential Service

Attachment DFR IV-C-Proof
Part 1 of 18
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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate RS			
<u>Distribution</u>			
Total Bills	5,952,167	\$16.25	\$96,722,716
All kWh	3,435,988,994	\$0.070564	\$242,457,127
CAP Revenue Credit			(\$19,425,733)
Subtotal	3,435,988,994		\$319,754,111
EV Home Charging	1,500	\$19.57	\$29,355
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	2,484,985	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	3,467,226	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	1,494,561	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	1,494,561	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	1,494,561	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	1,494,561	\$0.00	\$0
Energy Efficiency, Jan-May, kWh	1,244,690,851	\$0.00078	\$972,037
Energy Efficiency, Jun-Dec, kWh	2,191,321,729	\$0.00078	\$1,708,177
Universal Services, Jan-Dec, Non-Cap kWh	3,168,153,591	\$0.01111	\$35,192,039
Subtotal	3,436,012,580		\$37,872,254
<u>Transmission, All kWh</u>			
Transmission, Jan-May	892,164,171	\$0.018753	\$16,730,369
Transmission, Jun-Dec	1,570,700,792	\$0.019857	\$31,190,144
Subtotal	2,462,864,963		\$47,920,513
<u>Generation, All kWh</u>			
Generation, Jan-May	892,164,171	\$0.053326	\$47,575,791
Generation, Jun-Dec	1,360,318,615	\$0.057447	\$78,146,389
Generation, Jun-Dec	210,382,178	\$0.057447	\$12,085,851
Subtotal	2,462,864,963		\$137,808,030
Rate RS & Rider 14			
<u>Distribution</u>			
Meter Charge	44	\$1.63	\$72
Winter kWh	16,431	\$0.063410	\$1,042
Summer kWh	7,155	\$0.070564	\$505
Subtotal	23,586		\$1,618
<u>Transmission - All kWh</u>			
Transmission, Jan-Apr	10,319	\$0.008251	\$85
Transmission, May	1,184	\$0.018753	\$22
Transmission, Jun-Oct	4,309	\$0.019857	\$86
Transmission, Nov-Dec	2,294	\$0.008495	\$19
Subtotal	18,105		\$212
<u>Generation, All kWh</u>			
Generation, Jan-May	11,503	\$0.053326	\$613
Generation, Jun-Nov	5,199	\$0.057447	\$299
Generation, Dec	1,403	\$0.057447	\$81
Subtotal	18,105		\$993
Subtotal Revenue			\$543,387,087
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$543,387,087

Revenue Summary	Distribution	Transmission	Generation	Total
Current Rates	\$315,744,749	\$47,920,726	\$137,809,023	\$501,474,498
Proposed Rates	\$357,657,338	\$47,920,726	\$137,809,023	\$543,387,087
Revenue Change	\$41,912,589	\$0	\$0	\$41,912,589

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate RH - Residential Service Heating

Attachment DFR IV-C-Proof
Part 2 of 18
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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate RH			
<u>Distribution</u>			
Total Bills	478,910	\$12.50	\$5,986,371
kWh Summer, May-Oct	139,502,572	\$0.060233	\$8,402,658
kWh, Winter Nov-Apr	259,179,423	\$0.045677	\$11,838,538
CAP Revenue Credit			(\$3,686,038)
Subtotal	398,681,994		\$22,541,531
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	198,469	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	280,441	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	114,660	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	114,660	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	114,660	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	114,660	\$0.00	\$0
Energy Efficiency, Jan-May, kWh	196,487,870	\$0.00078	\$153,447
Energy Efficiency, Jun-Dec, kWh	202,194,124	\$0.00078	\$157,614
Universal Services, Jan-Dec, Non-Cap kWh	347,855,683	\$0.01111	\$3,864,002
Subtotal			\$4,175,062
<u>Transmission, All kWh</u>			
Transmission, Jan-May	166,964,477	\$0.008251	\$1,377,699
Transmission, Jun-Dec	171,813,335	\$0.008495	\$1,459,625
Subtotal	338,777,811		\$2,837,324
<u>Generation, All kWh</u>			
Generation, Jan-May	166,964,477	\$0.053326	\$8,903,593
Generation, Jun-Nov	128,775,288	\$0.057447	\$7,397,770
Generation, Dec	43,038,047	\$0.057447	\$2,472,412
Subtotal	338,777,811		\$18,773,775
Subtotal Revenue			\$48,327,692
Rider 10 - State Tax Adjustment		-0.0080%	(\$2,554)
Rider 22 - Distribution System Improvement Charge		5.00%	\$1,520,132
Total Calculated Revenue			\$49,845,270

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate RH - Residential Service Heating

Attachment DFR IV-C-Proof
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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate RH			
<u>Distribution</u>			
Total Bills	478,910	\$16.25	\$7,782,283
Summer, All kWh	139,502,572	\$0.070564	\$9,843,859
Winter, All kWh	259,179,423	\$0.063410	\$16,434,567
CAP Revenue Credit			(\$3,686,038)
Subtotal	398,681,994		\$30,374,672
 EV Home Charging	 0	 \$19.57	 \$0
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	198,469	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	280,441	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	114,660	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	114,660	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	114,660	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	114,660	\$0.00	\$0
Energy Efficiency, Jan-May, kWh	196,487,870	\$0.0008	\$153,447
Energy Efficiency, Jun-Dec, kWh	202,194,124	\$0.0008	\$157,614
Universal Services, Jan-Dec, Non-Cap kWh	347,855,683	\$0.01111	\$3,864,002
Subtotal			\$4,175,062
 <u>Transmission, All kWh</u>			
Transmission, Jan-May	166,964,477	\$0.008251	\$1,377,699
Transmission, Jun-Dec	171,813,335	\$0.008495	\$1,459,625
Subtotal	338,777,811		\$2,837,324
 <u>Generation, All kWh</u>			
Generation, Jan-May	166,964,477	\$0.053326	\$8,903,593
Generation, Jun-Dec	128,775,288	\$0.057447	\$7,397,770
Generation, Dec	43,038,047	\$0.057447	\$2,472,412
Subtotal	338,777,811		\$18,773,775
 Subtotal Revenue			 \$56,160,833
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$56,160,833

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$28,234,171	\$2,837,324	\$18,773,775	\$49,845,270
Proposed Rates	\$34,549,734	\$2,837,324	\$18,773,775	\$56,160,833
Revenue Change	\$6,315,563	\$0	\$0	\$6,315,563

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate RA - Residential Service Add-On Heat Pump

Attachment DFR IV-C-Proof
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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate RA			
<u>Distribution</u>			
Total Bills	71,035	\$12.50	\$887,941
kWh Summer, May-Oct	27,663,986	\$0.060233	\$1,666,285
kWh, Winter Nov-Apr	32,396,596	\$0.016394	\$531,110
CAP Revenue Credit			(\$127,848)
Subtotal	60,060,581		\$2,957,488
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	29,397	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	41,639	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	17,226	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	17,226	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	17,226	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	17,226	\$0.00	\$0
Energy Efficiency, Jan-May, kWh	24,940,496	\$0.00078	\$19,477
Energy Efficiency, Jun-Dec, kWh	35,120,085	\$0.00078	\$27,377
Universal Services, Jan-Dec, Non-Cap kWh	58,297,700	\$0.01111	\$647,574
Subtotal			\$694,428
<u>Transmission, All kWh</u>			
Transmission, Jan-May	19,144,953	\$0.014601	\$279,533
Transmission, Jun-Dec	26,959,062	\$0.015269	\$411,634
Subtotal	46,104,014		\$691,167
<u>Generation, All kWh</u>			
Generation, Jan-May	19,144,953	\$0.053326	\$1,020,929
Generation, Jun-Nov	22,088,901	\$0.057447	\$1,268,944
Generation, Dec	4,870,161	\$0.057447	\$279,777
Subtotal	46,104,014		\$2,569,649
Subtotal Revenue			\$6,912,733
Rider 10 - State Tax Adjustment		-0.0080%	(\$318)
Rider 22 - Distribution System Improvement Charge		5.00%	\$188,988
Total Calculated Revenue			\$7,101,403

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate RA - Residential Service Add-On Heat Pump

Attachment DFR IV-C-Proof
Part 3 of 18
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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate RA			
<u>Distribution</u>			
Total Bills	71,035	\$16.25	\$1,154,324
Summer, All kWh	27,663,986	\$0.070564	\$1,952,081
Winter, All kWh	32,396,596	\$0.027631	\$895,150
CAP Revenue Credit			(\$127,848)
Subtotal	60,060,581		\$3,873,707
 EV Home Charging	 0	 \$19.57	 \$0
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	29,397	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	41,639	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	17,226	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	17,226	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	17,226	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	17,226	\$0.00	\$0
Energy Efficiency, Jan-May, kWh	24,940,496	\$0.0008	\$19,477
Energy Efficiency, Jun-Dec, kWh	35,120,085	\$0.0008	\$27,377
Universal Services, Jan-Dec, Non-Cap kWh	58,297,700	\$0.01111	\$647,574
Subtotal			\$694,428
 <u>Transmission, All kWh</u>			
Transmission, Jan-May	19,144,953	\$0.014601	\$279,533
Transmission, Jun-Dec	26,959,062	\$0.015269	\$411,634
Subtotal	46,104,014		\$691,167
 <u>Generation, All kWh</u>			
Generation, Jan-May	19,144,953	\$0.053326	\$1,020,929
Generation, Jun-Dec	22,088,901	\$0.057447	\$1,268,944
Generation, Dec	4,870,161	\$0.057447	\$279,777
Subtotal	46,104,014		\$2,569,649
 Subtotal Revenue			 \$7,828,952
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$7,828,952

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$3,840,587	\$691,167	\$2,569,649	\$7,101,403
Proposed Rates	\$4,568,136	\$691,167	\$2,569,649	\$7,828,952
Revenue Change	\$727,549	\$0	\$0	\$727,549

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GS - General Service Small

Attachment DFR IV-C-Proof
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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate GS			
Distribution			
Total Bills	299,088	\$12.50	\$3,738,598
kWh	100,264,835	\$0.073313	\$7,350,716
Subtotal	100,264,835		\$11,089,314
Surcharges			
Retail Market Enhancement, Jan-May, Bills	124,588	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	174,644	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	77,475	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	77,475	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	77,475	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	77,475	\$0.00	\$0
Energy Efficiency, Jan-May, kWh	42,498,217	\$0.00147	\$62,324
Energy Efficiency, Jun-Dec, kWh	57,973,274	\$0.00143	\$82,717
Subtotal			\$145,041
Transmission, All kWh			
Transmission, Jan-May	31,312,390	\$0.010552	\$330,413
Transmission, Jun-Dec	42,698,662	\$0.010873	\$464,260
Subtotal	74,011,052		\$794,673
Generation, All kWh			
Generation, Jan-May	31,312,390	\$0.053035	\$1,660,640
Generation, Jun-Nov	35,777,741	\$0.057133	\$2,044,086
Generation, Dec	6,920,920	\$0.057133	\$395,412
Subtotal	74,011,052		\$4,100,138
Rate GS & Rider 12			
Distribution			
Meter Charge	144	\$12.50	\$1,800
kWh	206,657	\$0.060233	\$12,448
Subtotal	206,657		\$14,248
Transmission, All kWh			
Transmission, Jan-May	58,000	\$0.018753	\$1,088
Transmission, Jun-Dec	94,762	\$0.019857	\$1,882
Subtotal	152,762		\$2,969
Generation, All kWh			
Generation, Jan-May	58,000	\$0.053326	\$3,093
Generation, Jun-Nov	74,559	\$0.057447	\$4,283
Generation, Dec	20,203	\$0.057447	\$1,161
Subtotal	152,762		\$8,537
Subtotal Revenue			\$16,154,919
Rider 10 - State Tax Adjustment		-0.0080%	(\$945)
Rider 22 - Distribution System Improvement Charge		5.00%	\$562,430
Total Calculated Revenue			\$16,716,404

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GS - General Service Small

Attachment DFR IV-C-Proof
Part 4 of 18
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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate GS			
<u>Distribution</u>			
Total Bills	299,088	\$16.25	\$4,860,177
All kWh	100,264,835	\$0.084241	\$8,446,410
Subtotal	100,264,835		\$13,306,587
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	124,588	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	174,644	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	77,475	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	77,475	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	77,475	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	77,475	\$0.00	\$0
Energy Efficiency, Jan-May, kWh	42,498,217	\$0.0015	\$62,324
Energy Efficiency, Jun-Dec, kWh	57,973,274	\$0.0014	\$82,717
Subtotal			\$145,041
<u>Transmission, All kWh</u>			
Transmission, Jan-May	31,312,390	\$0.010552	\$330,413
Transmission, Jun-Dec	42,698,662	\$0.010873	\$464,260
Subtotal	74,011,052		\$794,673
<u>Generation, All kWh</u>			
Generation, Jan-May	31,312,390	\$0.053035	\$1,660,640
Generation, Jun-Dec	35,777,741	\$0.057133	\$2,044,086
Generation, Dec	6,920,920	\$0.057133	\$395,412
Subtotal	74,011,052		\$4,100,138
Rate GS & Rider 12			
<u>Distribution</u>			
Meter Charge	144	\$16.25	\$2,340
All kWh	206,657	\$0.070564	\$14,583
Subtotal	206,657		\$16,923
<u>Transmission, All kWh</u>			
Transmission, Jan-May	58,000	\$0.018753	\$1,088
Transmission, Jun-Dec	94,762	\$0.019857	\$1,882
Subtotal	152,762		\$2,969
<u>Generation, All kWh</u>			
Generation, Jan-May	58,000	\$0.053326	\$3,093
Generation, Jun-Nov	74,559	\$0.057447	\$4,283
Generation, Dec	20,203	\$0.057447	\$1,161
Subtotal	152,762		\$8,537
Subtotal Revenue			\$18,374,867
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$18,374,867

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$11,810,087	\$797,643	\$4,108,674	\$16,716,404
Proposed Rates	\$13,468,551	\$797,643	\$4,108,674	\$18,374,867
Revenue Change	\$1,658,463	\$0	\$0	\$1,658,463

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GM<25 - General Service Small

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate GM<25			
<u>Distribution</u>			
Total Bills	240,308	\$54.50	\$13,096,803
Demand first 5 kW	1,091,143	\$0.00	\$0
Demand additional kW	1,529,825	\$6.54	\$10,005,059
kWh	606,422,246	\$0.013961	\$8,466,261
Subtotal	606,422,246		\$31,568,122
Rider 13 Meter Charge	72	\$13.21	\$951
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	101,112	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	141,364	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	70,428	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	70,428	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	70,428	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	70,428	\$0.00	\$0
Energy Efficiency, Jan-May, kWh (1)	242,652,014	\$0.00147	\$355,852
Energy Efficiency, Jun-Dec, kWh (1)	369,422,100	\$0.00143	\$527,094
Subtotal			\$882,946
<u>Transmission</u>			
KW, Jan-May	549,113	\$1.76	\$964,032
KW, Jun-Dec	854,956	\$1.80	\$1,542,368
kWh, Jan-May	131,086,354	\$0.00747	\$978,836
kWh, Jun-Dec	199,517,915	\$0.00775	\$1,545,685
Subtotal	330,604,269		\$5,030,922
<u>Generation, All kWh</u>			
Generation, Jan-May	131,086,354	\$0.053035	\$6,952,110
Generation, Jun-Nov	171,922,034	\$0.057133	\$9,822,403
Generation, Dec	27,595,881	\$0.057133	\$1,576,632
Subtotal	330,604,269		\$18,351,145
Rate GM<25 & Rider 12			
<u>Distribution</u>			
Meter Charge	2,168	\$12.50	\$27,100
kWh	5,651,868	\$0.060233	\$340,429
Subtotal	5,651,868		\$367,529
<u>Transmission, All kWh</u>			
Transmission, Jan-May	1,203,227	\$0.018753	\$22,564
Transmission, Jun-Dec	1,894,955	\$0.019857	\$37,629
Subtotal	3,098,183		\$60,193
<u>Generation, All kWh</u>			
Generation, Jan-May	1,203,227	\$0.053326	\$64,164
Generation, Jun-Nov	1,665,533	\$0.057447	\$95,680
Generation, Dec	229,422	\$0.057447	\$13,180
Subtotal	3,098,183		\$173,023
Subtotal Revenue			\$56,434,832
Rider 10 - State Tax Adjustment		-0.0080%	(\$2,757)
Rider 22 - Distribution System Improvement Charge		5.00%	\$1,640,977
Total Calculated Revenue			\$58,073,052

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GM<25 - General Service Small

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 Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate GM<25			
<u>Distribution</u>			
Total Bills	240,308	\$63.00	\$15,139,423
Demand first 5 kW	1,091,143	\$0.00	\$0
Demand additional kW	1,529,825	\$7.89	\$12,070,323
All kWh	606,422,246	\$0.018390	\$11,152,105
Subtotal	606,422,246		\$38,361,852
Rider 13 Meter Charge	72	\$13.21	\$951
EV Fleet CaaS	0	\$61.50	\$0
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	101,112	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	141,364	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	70,428	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	70,428	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	70,428	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	70,428	\$0.00	\$0
Energy Efficiency, Jan-May, kWh (1)	242,652,014	\$0.0015	\$355,852
Energy Efficiency, Jun-Dec, kWh (1)	369,422,100	\$0.0014	\$527,094
Subtotal			\$882,946
<u>Transmission</u>			
KW, Jan-May	549,113	\$1.76	\$964,032
KW, Jun-Dec	854,956	\$1.80	\$1,542,368
kWh, Jan-May	131,086,354	\$0.007467	\$978,836
kWh, Jun-Dec	199,517,915	\$0.007747	\$1,545,685
Subtotal	330,604,269		\$5,030,922
<u>Generation, All kWh</u>			
Generation, Jan-May	131,086,354	\$0.053035	\$6,952,110
Generation, Jun-Nov	171,922,034	\$0.057133	\$9,822,403
Generation, Dec	27,595,881	\$0.057133	\$1,576,632
Subtotal	330,604,269		\$18,351,145
Rate GM<25 & Rider 12			
<u>Distribution</u>			
Meter Charge	2,168	\$16.25	\$35,230
All kWh	5,651,868	\$0.070564	\$398,818
Subtotal	5,651,868		\$434,048
<u>Transmission, All kWh</u>			
Transmission, Jan-May	1,203,227	\$0.018753	\$22,564
Transmission, Jun-Dec	1,894,955	\$0.019857	\$37,629
Subtotal	3,098,183		\$60,193
<u>Generation, All kWh</u>			
Generation, Jan-May	1,203,227	\$0.053326	\$64,164
Generation, Jun-Nov	1,665,533	\$0.057447	\$95,680
Generation, Dec	229,422	\$0.057447	\$13,180
Subtotal	3,098,183		\$173,023
Subtotal Revenue			\$63,295,080
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$63,295,080

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$34,457,769	\$5,091,114	\$18,524,169	\$58,073,052
Proposed Rates	\$39,679,797	\$5,091,114	\$18,524,169	\$63,295,080
Revenue Change	\$5,222,028	\$0	\$0	\$5,222,028

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GM>25 - General Service Medium

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate GM>25			
<u>Distribution</u>			
Total Bills	81,264	\$65.65	\$5,334,988
Demand first 5 kW	406,320	\$0.00	\$0
Demand additional kW	6,145,512	\$6.54	\$40,191,652
kWh	2,111,921,912	\$0.009685	\$20,453,964
Subtotal	2,111,921,912		\$65,980,603
 Rider 13 Meter Charge	 144	 \$13.21	 \$1,902
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	33,871	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	47,394	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	23,604	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	23,604	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	23,604	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	23,604	\$0.00	\$0
Energy Efficiency, Jan-May, kWh (1)	845,691,708	\$0.00147	\$1,240,217
Energy Efficiency, Jun-Dec, kWh (1)	1,266,230,203	\$0.00143	\$1,806,666
Subtotal			\$3,046,882
<u>Transmission</u>			
KW, Jan-May	692,731	\$1.85	\$1,284,860
KW, Jun-Dec	1,067,627	\$1.90	\$2,029,422
kWh, Jan-May	228,364,063	\$0.005748	\$1,312,742
kWh, Jun-Dec	342,473,507	\$0.005896	\$2,019,074
Subtotal	570,837,570		\$6,646,098
<u>Generation, All kWh</u>			
Generation, Jan-Feb	91,279,644	\$0.053035	\$4,840,978
Generation, Mar-May	137,084,419	\$0.053035	\$7,270,215
Generation, Jun-Aug	160,797,422	\$0.057133	\$9,186,822
Generation, Sep-Nov	135,488,639	\$0.057133	\$7,740,858
Generation, Dec	46,187,446	\$0.057133	\$2,638,822
Subtotal	570,837,570		\$31,677,694
Subtotal Revenue			\$107,353,180
Rider 10 - State Tax Adjustment		-0.0080%	(\$5,798)
Rider 22 - Distribution System Improvement Charge		5.00%	\$3,451,469
Total Calculated Revenue			\$110,798,851

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GM>25 - General Service Medium

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate GM>25			
<u>Distribution</u>			
Total Bills	81,264	\$76.00	\$6,176,071
Demand first 5 kW	406,320	\$0.00	\$0
Demand additional kW	6,145,512	\$7.89	\$48,488,093
All kWh	2,111,921,912	\$0.012661	\$26,739,043
Subtotal	2,111,921,912		\$81,403,208
Meter Charge	144	\$13.21	\$1,902
EV Fleet CaaS	552	\$61.50	\$33,948
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	33,871	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	47,394	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	23,604	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	23,604	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	23,604	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	23,604	\$0.00	\$0
Energy Efficiency, Jan-May, kWh (1)	845,691,708	\$0.0015	\$1,240,217
Energy Efficiency, Jun-Dec, kWh (1)	1,266,230,203	\$0.0014	\$1,806,666
Subtotal			\$3,046,882
<u>Transmission</u>			
KW, Jan-May	692,731	\$1.85	\$1,284,860
KW, Jun-Dec	1,067,627	\$1.90	\$2,029,422
kWh, Jan-May	228,364,063	\$0.005748	\$1,312,742
kWh, Jun-Dec	342,473,507	\$0.005896	\$2,019,074
Subtotal	570,837,570		\$6,646,098
<u>Generation, All kWh</u>			
Generation, Jan-Feb	91,279,644	\$0.053035	\$4,840,978
Generation, Mar-May	137,084,419	\$0.053035	\$7,270,215
Generation, Jun-Aug	160,797,422	\$0.057133	\$9,186,822
Generation, Sep-Nov	135,488,639	\$0.057133	\$7,740,858
Generation, Dec	46,187,446	\$0.057133	\$2,638,822
Subtotal	570,837,570		\$31,677,694
Subtotal Revenue			\$122,809,733
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$122,809,733

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$72,475,059	\$6,646,098	\$31,677,694	\$110,798,851
Proposed Rates	\$84,485,941	\$6,646,098	\$31,677,694	\$122,809,733
Revenue Change	\$12,010,882	\$0	\$0	\$12,010,882

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GMH<25 - General Service Small Heating

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate GMH<25			
<u>Distribution</u>			
Total Bills	30,061	\$54.50	\$1,638,305
Demand first 5 kW, Jun-Sep	40,064	\$0.00	\$0
Demand additional kW, Jun-Sep	49,138	\$6.54	\$321,366
kWh, Jun-Sep	17,472,222	\$0.013961	\$243,930
kWh, Oct-May	40,744,770	\$0.029609	\$1,206,412
Subtotal	58,216,993		\$3,410,013
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	12,578	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	17,506	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	8,098	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	8,098	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	8,098	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	8,098	\$0.00	\$0
Energy Efficiency, Jan-May, kWh (1)	26,029,426	\$0.00147	\$38,172
Energy Efficiency, Jun-Dec, kWh (1)	32,220,805	\$0.00143	\$45,973
Subtotal			\$84,145
<u>Transmission</u>			
Jan-May, kWh	16,066,554	\$0.00505	\$81,072
Jun-Dec, kWh	19,882,724	\$0.00517	\$102,742
Jun-Sep, kW	54,754	\$3.38	\$185,001
Subtotal	54,754		\$368,814
<u>Generation, All kWh</u>			
Generation, Jan-May	16,066,554	\$0.053035	\$852,083
Generation, Jun-Nov	16,309,691	\$0.057133	\$931,820
Generation, Dec	3,573,034	\$0.057133	\$204,138
Subtotal	35,949,279		\$1,988,041
Rate GMH<25 & Rider 12			
<u>Distribution</u>			
Total Bills	24	\$12.50	\$300
kWh Summer, May-Oct	18,009	\$0.060233	\$1,085
kWh, Winter Nov-Apr	15,229	\$0.045677	\$696
Subtotal	33,239		\$2,080
<u>Transmission, All kWh</u>			
Transmission, Jan-May	7,646	\$0.008251	\$63
Transmission, Jun-Dec	12,758	\$0.008495	\$108
Subtotal	20,404		\$171
<u>Generation, All kWh</u>			
Generation, Jan-May	7,646	\$0.053326	\$408
Generation, Jun-Nov	11,414	\$0.057447	\$656
Generation, Dec	1,344	\$0.057447	\$77
Subtotal	20,404		\$1,141
Subtotal Revenue			\$5,854,405
Rider 10 - State Tax Adjustment		-0.0080%	(\$294)
Rider 22 - Distribution System Improvement Charge		5.00%	\$174,812
Total Calculated Revenue			\$6,028,923

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GMH<25 - General Service Small Heating

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate GMH<25			
<u>Distribution</u>			
Total Bills	30,061	\$63.00	\$1,893,821
Demand first 5 kW, Jun-Sep	40,064	\$0.00	\$0
Demand additional kW, Jun-Sep	49,138	\$7.89	\$387,703
kWh, Oct-May	40,744,770	\$0.038382	\$1,563,866
kWh, Jun-Sep	17,472,222	\$0.018390	\$321,314
<u>Subtotal</u>	<u>58,216,993</u>		<u>\$4,166,703</u>
EV Fleet CaaS	0	\$61.50	\$0
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	12,578	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	17,506	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	8,098	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	8,098	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	8,098	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	8,098	\$0.00	\$0
Energy Efficiency, Jan-May, kWh (1)	26,029,426	\$0.0015	\$38,172
Energy Efficiency, Jun-Dec, kWh (1)	32,220,805	\$0.0014	\$45,973
<u>Subtotal</u>			<u>\$84,145</u>
<u>Transmission</u>			
Jan-May, kWh	16,066,554	\$0.005046	\$81,072
Jun-Dec, kWh	19,882,724	\$0.005167	\$102,742
Jun-Sep, kW	54,754	\$3.38	\$185,001
<u>Subtotal</u>	<u>35,949,279</u>		<u>\$368,814</u>
<u>Generation, All kWh</u>			
Generation, Jan-May	16,066,554	\$0.053035	\$852,083
Generation, Jun-Nov	16,309,691	\$0.057133	\$931,820
Generation, Dec	3,573,034	\$0.057133	\$204,138
<u>Subtotal</u>	<u>35,949,279</u>		<u>\$1,988,041</u>
Rate GMH<25 & Rider 12			
<u>Distribution</u>			
Total Bills	24	\$16.25	\$390
kWh Winter, Nov-Apr	15,229	\$0.063410	\$966
kWh Summer, May-Oct	18,009	\$0.070564	\$1,271
<u>Subtotal</u>	<u>33,239</u>		<u>\$2,627</u>
<u>Transmission, All kWh</u>			
Transmission, Jan-May	7,646	\$0.008251	\$63
Transmission, Jun-Dec	12,758	\$0.008495	\$108
<u>Subtotal</u>	<u>20,404</u>		<u>\$171</u>
<u>Generation, All kWh</u>			
Generation, Jan-May	7,646	\$0.053326	\$408
Generation, Jun-Nov	11,414	\$0.057447	\$656
Generation, Dec	1,344	\$0.057447	\$77
<u>Subtotal</u>	<u>20,404</u>		<u>\$1,141</u>
Subtotal Revenue			\$6,611,642
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			<u>\$6,611,642</u>

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$3,670,756	\$368,986	\$1,989,181	\$6,028,923
Proposed Rates	\$4,253,475	\$368,986	\$1,989,181	\$6,611,642
Revenue Change	\$582,719	\$0	\$0	\$582,719

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GMH>25 - General Service Medium Heating

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate GMH>25			
<u>Distribution</u>			
Total Bills	7,699	\$54.50	\$419,580
Demand first 5 kW, Jun-Sep	12,824	\$0.00	\$0
Demand additional kW, Jun-Sep	137,733	\$6.54	\$900,777
kWh, Jun-Sep	51,356,286	\$0.013961	\$716,985
kWh, Oct-May	129,725,263	\$0.029609	\$3,841,035
Subtotal	181,081,549		\$5,878,378
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	3,212	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	4,486	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	2,072	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	2,072	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	2,072	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	2,072	\$0.00	\$0
Energy Efficiency, Jan-May, kWh (1)	84,543,977	\$0.00147	\$123,985
Energy Efficiency, Jun-Dec, kWh (1)	96,537,572	\$0.00143	\$137,740
Subtotal			\$261,725
<u>Transmission</u>			
Jan-May, kWh	21,145,219	\$0.004975	\$105,201
Jun-Dec, kWh	24,064,165	\$0.005324	\$128,124
Jun-Sep, kW	37,037	\$6.32	\$234,043
Subtotal	37,037		\$467,368
<u>Generation, All kWh</u>			
Generation, Jan-Feb	10,531,607	\$0.053035	\$558,539
Generation, Mar-May	10,613,612	\$0.053035	\$562,888
Generation, Jun-Aug	9,925,788	\$0.057133	\$567,089
Generation, Sep-Nov	9,360,812	\$0.057133	\$534,810
Generation, Dec	4,777,564	\$0.057133	\$272,956
Subtotal	45,209,383		\$2,496,283
Subtotal Revenue			\$9,103,754
Rider 10 - State Tax Adjustment		-0.0080%	(\$516)
Rider 22 - Distribution System Improvement Charge		5.00%	\$307,005
Total Calculated Revenue			\$9,410,244

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GMH>25 - General Service Medium Heating

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate GMH>25			
<u>Distribution</u>			
Total Bills	7,699	\$63.00	\$485,020
Demand first 5 kW, Jun-Sep	12,824	\$0.00	\$0
Demand additional kW, Jun-Sep	137,733	\$7.89	\$1,086,717
kWh, Oct-May	129,725,263	\$0.038382	\$4,979,115
kWh, Jun-Sep	51,356,286	\$0.018390	\$944,442
Subtotal	181,081,549		\$7,495,294
EV Fleet CaaS	12	\$61.50	\$738
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	3,212	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	4,486	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	2,072	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	2,072	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	2,072	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	2,072	\$0.00	\$0
Energy Efficiency, Jan-May, kWh (1)	84,543,977	\$0.0015	\$123,985
Energy Efficiency, Jun-Dec, kWh (1)	96,537,572	\$0.0014	\$137,740
Subtotal			\$261,725
<u>Transmission</u>			
Jan-May, kWh	21,145,219	\$0.004975	\$105,201
Jun-Dec, kWh	24,064,165	\$0.005324	\$128,124
Jun-Sep, kW	37,037	\$6.32	\$234,043
Subtotal	45,209,383		\$467,368
<u>Generation, All kWh</u>			
Generation, Jan-Feb	10,531,607	\$0.053035	\$558,539
Generation, Mar-May	10,613,612	\$0.053035	\$562,888
Generation, Jun-Aug	9,925,788	\$0.057133	\$567,089
Generation, Sep-Nov	9,360,812	\$0.057133	\$534,810
Generation, Dec	4,777,564	\$0.057133	\$272,956
Subtotal	45,209,383		\$2,496,283
Subtotal Revenue			\$10,721,408
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$10,721,408

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

Revenue Summary	Distribution	Transmission	Generation	Total
Current Rates	\$6,446,592	\$467,368	\$2,496,283	\$9,410,244
Proposed Rates	\$7,757,757	\$467,368	\$2,496,283	\$10,721,408
Revenue Change	\$1,311,165	\$0	\$0	\$1,311,165

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GL - General Service Large

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate GL			
Distribution			
First 300 kW or less	8,837	\$3,180.00	\$28,101,495
Demand additional kW	4,017,186	\$8.41	\$33,784,530
All kWh	2,559,510,775	\$0.000000	\$0
Subtotal	4,017,186		\$61,886,025
Untransformed Service Credit			(\$64,544)
Surcharges			
Retail Market Enhancement, Jan-May, Bills	3,687	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	5,150	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	2,898	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	2,898	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	2,898	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	2,898	\$0.00	\$0
Energy Efficiency, Jan-May, Bills (1)	3,687	\$411.69	\$1,517,704
Energy Efficiency, Jan-May, kW (PLC) (1)	2,383,723	\$0.36	\$858,175
Energy Efficiency, Jun-Dec, Bills (1)	5,150	\$404.97	\$2,085,752
Energy Efficiency, Jun-Dec, kW (PLC) (1)	3,337,212	\$0.34	\$1,143,618
Subtotal			\$5,605,249
Transmission, 1CP			
KW, Jan-May	117,909	\$4.88	\$575,955
KW, Jun-Dec	165,073	\$5.12	\$844,486
Subtotal	282,983		\$1,420,441
Generation, All kWh			
Generation	125,035,488	\$0.055425	\$6,930,125
Subtotal	125,035,488		\$6,930,125
Rate GL & Rider 16			
Distribution			
Demand Charge kW	277,609	\$2.50	\$694,021
Subtotal			\$694,021
Subtotal Revenue			\$76,471,317
Rider 10 - State Tax Adjustment		-0.0080%	(\$5,722)
Rider 22 - Distribution System Improvement Charge		5.00%	\$3,406,038
Total Calculated Revenue			\$79,871,632

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GL - General Service Large

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate GL			
<u>Distribution</u>			
First 300 kW or less	8,837	\$3,675.00	\$32,475,784
Demand additional kW	4,017,186	\$10.66	\$42,823,198
Subtotal	4,017,186		\$75,298,982
Untransformed Service Credit			(\$64,544)
EV Fleet CaaS	12	\$61.50	\$738
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	3,687	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	5,150	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	2,898	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	2,898	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	2,898	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	2,898	\$0.00	\$0
Energy Efficiency, Jan-May, Bills (1)	3,687	\$411.69	\$1,517,704
Energy Efficiency, Jan-May, kW (PLC) (1)	2,383,723	\$0.36	\$858,175
Energy Efficiency, Jun-Dec, Bills (1)	5,150	\$404.97	\$2,085,752
Energy Efficiency, Jun-Dec, kW (PLC) (1)	3,337,212	\$0.34	\$1,143,618
Subtotal			\$5,605,249
<u>Transmission, 1CP</u>			
KW, Jan-May	117,909	\$4.88	\$575,955
KW, Jun-Dec	165,073	\$5.12	\$844,486
Subtotal	282,983		\$1,420,441
<u>Generation, All kWh</u>			
Generation	125,035,488	\$0.055425	\$6,930,125
Subtotal	125,035,488		\$6,930,125
Rate GL & Rider 16			
<u>Distribution</u>			
Demand Charge kW	277,609	\$3.00	\$832,826
Subtotal			\$832,826
Subtotal Revenue			\$90,023,816
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$90,023,816

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$71,521,066	\$1,420,441	\$6,930,125	\$79,871,632
Proposed Rates	\$81,673,250	\$1,420,441	\$6,930,125	\$90,023,816
Revenue Change	\$10,152,184	\$0	\$0	\$10,152,184

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GLH - General Service Large Heating

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate GLH			
<u>Distribution</u>			
Total Bills	705	\$67.00	\$47,224
First 300 kW or less, Jun-Sep	352	\$3,180.00	\$1,118,832
Demand additional kW, Jun-Sep	145,707	\$8.41	\$1,225,395
kWh, Oct-May	215,256,771	\$0.023145	\$4,982,118
Summer, All kWh	99,272,886	\$0.000000	\$0
Subtotal	314,529,656		\$7,373,569
Untransformed Credit			(\$3,322)
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	442	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	615	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	345	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	345	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	345	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	345	\$0.00	\$0
Energy Efficiency, Jan-May, Bills (1)	442	\$364.10	\$160,919
Energy Efficiency, Jan-May, kW (PLC) (1)	312,840	\$0.36	\$111,166
Energy Efficiency, Jun-Dec, Bills (1)	615	\$358.36	\$220,283
Energy Efficiency, Jun-Dec, kW (PLC) (1)	437,976	\$0.34	\$148,141
Subtotal			\$640,508
<u>Transmission, 1CP</u>			
KW, Jan-May	28,955	\$4.88	\$141,435
KW, Jun-Dec	40,536	\$5.12	\$207,377
Subtotal	69,491		\$348,812
<u>Generation, All kWh</u>			
Generation	35,001,437	\$0.055425	\$1,939,964
Subtotal	35,001,437		\$1,939,964
Subtotal Revenue			\$10,299,531
Rider 10 - State Tax Adjustment		-0.0080%	(\$673)
Rider 22 - Distribution System Improvement Charge		5.00%	\$400,538
Total Calculated Revenue			\$10,699,396

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate GLH - General Service Large Heating

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate GLH			
<u>Distribution</u>			
Total Bills	705	\$77.50	\$54,625
First 300 kW or less, Jun-Sep	352	\$3,675.00	\$1,292,990
Demand additional kW, Jun-Sep	145,707	\$10.66	\$1,553,236
All kWh Oct-May	215,256,771	\$0.030162	\$6,492,575
Subtotal	215,256,771		\$9,393,425
Untransformed Credit			(\$3,322)
EV Fleet CaaS	0	\$61.50	\$0
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	442	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	615	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	345	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	345	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	345	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	345	\$0.00	\$0
Energy Efficiency, Jan-May, Bills (1)	442	\$364.10	\$160,919
Energy Efficiency, Jan-May, kW (PLC) (1)	312,840	\$0.36	\$111,166
Energy Efficiency, Jun-Dec, Bills (1)	615	\$358.36	\$220,283
Energy Efficiency, Jun-Dec, kW (PLC) (1)	437,976	\$0.34	\$148,141
Subtotal			\$640,508
<u>Transmission, 1CP</u>			
KW, Jan-May	28,955	\$4.88	\$141,435
KW, Jun-Dec	40,536	\$5.12	\$207,377
Subtotal	69,491		\$348,812
<u>Generation, All kWh</u>			
Generation	35,001,437	\$0.055425	\$1,939,964
Subtotal	35,001,437		\$1,939,964
Subtotal Revenue			\$12,319,387
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$12,319,387

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$8,410,620	\$348,812	\$1,939,964	\$10,699,396
Proposed Rates	\$10,030,611	\$348,812	\$1,939,964	\$12,319,387
Revenue Change	\$1,619,991	\$0	\$0	\$1,619,991

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate L - Large Power Service

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate L			
<u>Distribution</u>			
First 5,000 kW or less	241	\$34,900.00	\$8,396,940
Demand additional kW	769,231	\$13.12	\$10,092,314
All kWh	937,896,579	\$0.000000	\$0
<u>Subtotal</u>	<u>769,231</u>		<u>\$18,489,254</u>
Untransformed Service Credit			(\$216,861)
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	100	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	140	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	156	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	156	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	156	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	156	\$0.00	\$0
Energy Efficiency, Jan-May, Bills (1)	100	\$399.33	\$40,033
Energy Efficiency, Jan-May, kW (PLC) (1)	849,408	\$0.36	\$304,769
Energy Efficiency, Jun-Dec, Bills (1)	140	\$392.86	\$55,138
Energy Efficiency, Jun-Dec, kW (PLC) (1)	1,189,171	\$0.34	\$406,140
<u>Subtotal</u>			<u>\$806,080</u>
<u>Transmission, 1CP</u>			
KW, Jan-May	0	\$4.88	\$0
KW, Jun-Dec	0	\$5.12	\$0
<u>Subtotal</u>	<u>0</u>		<u>\$0</u>
<u>Generation, All kWh</u>			
Generation	0	\$0.055425	\$0
<u>Subtotal</u>	<u>0</u>		<u>\$0</u>
Subtotal Revenue			\$19,078,473
Rider 10 - State Tax Adjustment		-0.0080%	(\$1,603)
Rider 22 - Distribution System Improvement Charge		5.00%	\$953,924
Total Calculated Revenue			<u>\$20,030,794</u>

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate L - Large Power Service

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate L			
<u>Distribution</u>			
First 5,000 kW or less	241	\$41,800.00	\$10,057,080
Demand additional kW	769,231	\$16.63	\$12,792,315
Subtotal	769,231		\$22,849,395
Untransformed Service Credit			(\$216,861)
EV Fleet CaaS	0	\$61.50	\$0
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	100	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	140	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	156	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	156	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	156	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	156	\$0.00	\$0
Energy Efficiency, Jan-May, Bills (1)	100	\$399.33	\$40,033
Energy Efficiency, Jan-May, kW (PLC) (1)	849,408	\$0.36	\$304,769
Energy Efficiency, Jun-Dec, Bills (1)	140	\$392.86	\$55,138
Energy Efficiency, Jun-Dec, kW (PLC) (1)	1,189,171	\$0.34	\$406,140
Subtotal			\$806,080
<u>Transmission, 1CP</u>			
KW, Jan-May	0	\$4.88	\$0
KW, Jun-Dec	0	\$5.12	\$0
Subtotal	0		\$0
<u>Generation, All kWh</u>			
Generation	0	\$0.055425	\$0
Subtotal	0		\$0
Subtotal Revenue			\$23,438,614
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$23,438,614

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$20,030,794	\$0	\$0	\$20,030,794
Proposed Rates	\$23,438,614	\$0	\$0	\$23,438,614
Revenue Change	\$3,407,821	\$0	\$0	\$3,407,821

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate HVPS - High Voltage Power Service

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate HVPS			
Distribution			
Demand first 50,000 kW	84	\$2,050.31	\$172,226
Demand 50,001-100,000 kW	12	\$3,202.72	\$38,433
Demand >100,000 kW	12	\$4,541.96	\$54,504
Total kWh	1,213,146,604	\$0.000000	\$0
Subtotal	108		\$265,162
Untransformed Service Credit			
			\$0
Surcharges			
Retail Market Enhancement, Jan-May, Bills	45	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	63	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	33	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	33	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	33	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	33	\$0.00	\$0
Energy Efficiency, Jan-May, Bills (1)	45	\$657.10	\$29,570
Energy Efficiency, Jan-May, kW (PLC) (1)	935,312	\$0.38	\$359,256
Energy Efficiency, Jun-Dec, Bills (1)	63	\$645.34	\$40,657
Energy Efficiency, Jun-Dec, kW (PLC) (1)	1,309,437	\$0.37	\$478,750
Subtotal			\$908,232
Transmission, 1CP			
KW, Jan-May	0	\$4.88	\$0
KW, Jun-Dec	0	\$5.12	\$0
Subtotal	0		\$0
Generation, All kWh			
Generation	0	\$0.055425	\$0
Subtotal	0		\$0
Subtotal Revenue			\$1,173,395
Rider 10 - State Tax Adjustment		-0.0080%	(\$99)
Rider 22 - Distribution System Improvement Charge		5.00%	\$58,670
Total Calculated Revenue			\$1,231,966

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate HVPS - High Voltage Power Service

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate HVPS			
<u>Distribution</u>			
Demand first 50,000 kW	84	\$2,503.20	\$210,269
Demand 50,001-100,000 kW	12	\$3,910.17	\$46,922
Demand >100,000 kW	12	\$5,545.24	\$66,543
Subtotal	108		\$323,734
Untransformed Service Credit			\$0
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	45	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	63	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	33	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	33	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	33	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	33	\$0.00	\$0
Energy Efficiency, Jan-May, Bills (1)	45	\$657.10	\$29,570
Energy Efficiency, Jan-May, kW (PLC) (1)	935,312	\$0.38	\$359,256
Energy Efficiency, Jun-Dec, Bills (1)	63	\$645.34	\$40,657
Energy Efficiency, Jun-Dec, kW (PLC) (1)	1,309,437	\$0.37	\$478,750
Subtotal			\$908,232
<u>Transmission, 1CP</u>			
KW, Jan-May	0	\$4.88	\$0
KW, Jun-Dec	0	\$5.12	\$0
Subtotal	0		\$0
<u>Generation, All kWh</u>			
Generation	0	\$0.055425	\$0
Subtotal	0		\$0
Subtotal Revenue			\$1,231,966
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$1,231,966

1/ Energy Efficiency surcharge is a weighted rate for calculation purposes based on commercial and industrial sales.

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$1,231,966	\$0	\$0	\$1,231,966
Proposed Rates	\$1,231,966	\$0	\$0	\$1,231,966
Revenue Change	\$0	\$0	\$0	\$0

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate UMS - Unmetered Service

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate UMS			
<u>Distribution</u>			
Total Bills	67,561	\$10.00	\$675,606
kWh	21,127,282	\$0.018171	\$383,904
Subtotal	21,127,282		\$1,059,510
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	28,175	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	39,385	\$0.00	\$0
Subtotal	67,561		\$0
<u>Transmission</u>			
Transmission, kWh Jan-May	1,346,156	\$0.003625	\$4,879
Transmission, kWh Jun-Dec	1,903,678	\$0.003965	\$7,549
Transmission, 1CP Jan-May	2,103	\$2.44	\$5,135
Transmission, 1CP Jun-Dec	2,944	\$2.56	\$7,529
Subtotal	3,249,834		\$25,092
<u>Generation, All kWh</u>			
Generation, Jan-May	1,346,156	\$0.053326	\$71,785
Generation, Jun-Nov	1,627,165	\$0.057447	\$93,476
Generation, Dec	276,513	\$0.057447	\$15,885
Subtotal	3,249,834		\$181,146
Subtotal Revenue			\$1,265,748
Rider 10 - State Tax Adjustment		-0.0080%	(\$89)
Rider 22 - Distribution System Improvement Charge		5.00%	\$52,975
Total Calculated Revenue			\$1,318,635

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate UMS - Unmetered Service

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate UMS			
<u>Distribution</u>			
Total Bills	67,561	\$11.50	\$776,947
Total kWh	21,127,282	\$0.027761	\$586,514
Subtotal	21,127,282		\$1,363,461
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	28,175	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	39,385	\$0.00	\$0
Subtotal			\$0
<u>Transmission</u>			
Transmission, kWh Jan-May	1,346,156	\$0.003625	\$4,879
Transmission, kWh Jun-Dec	1,903,678	\$0.003965	\$7,549
Transmission, 1CP Jan-May	2,103	\$2.44	\$5,135
Transmission, 1CP Jun-Dec	2,944	\$2.56	\$7,529
Subtotal	3,249,834		\$25,092
<u>Generation, All kWh</u>			
Generation, Jan-May	1,346,156	\$0.053326	\$71,785
Generation, Jun-Nov	1,627,165	\$0.057447	\$93,476
Generation, Dec	276,513	\$0.057447	\$15,885
Subtotal	3,249,834		\$181,146
Subtotal Revenue			\$1,569,700
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$1,569,700

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$1,112,396	\$25,092	\$181,146	\$1,318,635
Proposed Rates	\$1,363,461	\$25,092	\$181,146	\$1,569,700
Revenue Change	\$251,065	\$0	\$0	\$251,065

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate SE - Street Lighting Energy

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate SE			
<u>Distribution</u>			
Total Bills	12	\$0.00	\$0
Total Fixtures	486,528	\$2.92	\$1,420,662
All kWh	24,591,733	\$0.00000	\$0
Subtotal	486,528		\$1,420,662
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	5	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	7	\$0.00	\$0
Subtotal	12		\$0
<u>Transmission, All kWh</u>			
Transmission, Jan-May	0	\$0.000000	\$0
Transmission, Jun-Dec	0	\$0.000000	\$0
Subtotal	0		\$0
<u>Generation, All kWh</u>			
Generation, Jan-May	0	\$0.031868	\$0
Generation, Jun-Nov	0	\$0.034331	\$0
Generation, Dec	0	\$0.034331	\$0
Subtotal	0		\$0
Subtotal Revenue			\$1,420,662
Rider 10 - State Tax Adjustment		-0.0080%	(\$119)
Rider 22 - Distribution System Improvement Charge		5.00%	\$71,033
Total Calculated Revenue			\$1,491,576

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate SE - Street Lighting Energy

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate SE			
<u>Distribution</u>			
Total Fixtures	486,528	\$3.23	\$1,571,485
Subtotal	486,528		\$1,571,485
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	5	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	7	\$0.00	\$0
Subtotal	12		\$0
<u>Transmission, All kWh</u>			
Transmission, Jan-May	0	\$0.000000	\$0
Transmission, Jun-Dec	0	\$0.000000	\$0
Subtotal	0		\$0
<u>Generation, All kWh</u>			
Generation, Jan-May	0	\$0.031868	\$0
Generation, Jun-Nov	0	\$0.034331	\$0
Generation, Dec	0	\$0.034331	\$0
Subtotal	0		\$0
Subtotal Revenue			\$1,571,485
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			<u>\$1,571,485</u>

Revenue Summary	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$1,491,576	\$0	\$0	\$1,491,576
Proposed Rates	\$1,571,485	\$0	\$0	\$1,571,485
Revenue Change	\$79,910	\$0	\$0	\$79,910

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate AL - Architectural Lighting Service

Attachment DFR IV-C-Proof
Part 15 of 18
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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate AL			
<u>Distribution</u>			
Total Bills	36	\$8.00	\$288
kWh	109,708	\$0.002110	\$231
All kW	336	\$1.59	\$534
Subtotal	109,708		\$1,054
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	15	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	21	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	9	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	9	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	9	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	9	\$0.00	\$0
Subtotal			\$0
<u>Transmission, All kWh</u>			
Transmission, Jan-May	4,054	\$0.009528	\$39
Transmission, Jun-Dec	5,528	\$0.010501	\$58
Subtotal	9,582		\$97
<u>Generation, All kWh</u>			
Generation, Jan-May	4,054	\$0.031868	\$129
Generation, Jun-Nov	4,536	\$0.034331	\$156
Generation, Dec	993	\$0.034331	\$34
Subtotal	9,582		\$319
Subtotal Revenue			\$1,469
Rider 10 - State Tax Adjustment		-0.0080%	(\$0)
Rider 22 - Distribution System Improvement Charge		5.00%	\$53
Total Calculated Revenue			\$1,522

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate AL - Architectural Lighting Service

Attachment DFR IV-C-Proof
Part 15 of 18
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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate AL			
<u>Distribution</u>			
Total Bills	36	\$8.00	\$288
All kWh	109,708	\$0.002396	\$263
All kW	336	\$1.83	\$615
Subtotal	109,708		\$1,166
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	15	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	21	\$0.00	\$0
Smart Meter, Jan-Mar, Meters	9	\$0.00	\$0
Smart Meter, Apr-Jun, Meters	9	\$0.00	\$0
Smart Meter, Jul-Sep, Meters	9	\$0.00	\$0
Smart Meter, Oct-Dec, Meters	9	\$0.00	\$0
Subtotal			\$0
<u>Transmission, All kWh</u>			
Transmission, Jan-May	4,054	\$0.009528	\$39
Transmission, Jun-Dec	5,528	\$0.010501	\$58
Subtotal	9,582		\$97
<u>Generation, All kWh</u>			
Generation, Jan-May	4,054	\$0.031868	\$129
Generation, Jun-Nov	4,536	\$0.034331	\$156
Generation, Dec	993	\$0.034331	\$34
Subtotal	9,582		\$319
Subtotal Revenue			\$1,581
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$1,581

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$1,106	\$97	\$319	\$1,522
Proposed Rates	\$1,166	\$97	\$319	\$1,581
Revenue Change	\$59	\$0	\$0	\$59

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate PAL - Private Area Lighting

Attachment DFR IV-C-Proof
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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate PAL			
<u>Distribution</u>			
PAL High Pressure Sodium 70W	8,820	\$13.11	\$115,630
PAL High Pressure Sodium 100W	1,992	\$13.21	\$26,314
PAL High Pressure Sodium 150W	3,396	\$13.40	\$45,506
PAL High Pressure Sodium 250W	4,308	\$13.75	\$59,235
PAL High Pressure Sodium 400W	2,220	\$14.30	\$31,746
PAL Flood Lighting 100W	1,500	\$13.11	\$19,665
PAL Flood Lighting 250W	2,316	\$13.72	\$31,776
PAL Flood Lighting 400W	5,040	\$14.34	\$72,274
PAL LED Cobra Head 45W	96	\$13.01	\$1,249
PAL LED Cobra Head 60W	36	\$13.52	\$487
PAL LED Cobra Head 95W	84	\$13.99	\$1,175
PAL LED Cobra Head 139W	0	\$15.08	\$0
PAL LED Cobra Head 219W	0	\$17.54	\$0
PAL LED Cobra Head 275W	0	\$19.24	\$0
PAL LED Colonial 48W	0	\$12.18	\$0
PAL LED Colonial 83W	0	\$12.18	\$0
PAL LED Contemporary 47W	0	\$14.19	\$0
PAL LED Contemporary 62W	0	\$14.19	\$0
PAL Customer Owned & Maintained	1,752	\$2.71	\$4,748
Pole Fee	540	\$10.32	\$5,573
Subtotal	31,560		\$415,378
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	3,870	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	5,418	\$0.00	\$0
Subtotal	9,288		\$0
<u>Transmission, Jan-May</u>			
PAL High Pressure Sodium 70W	2,707	\$0.00	\$0
PAL High Pressure Sodium 100W	602	\$0.01	\$6
PAL High Pressure Sodium 150W	1,172	\$0.01	\$12
PAL High Pressure Sodium 250W	1,306	\$0.01	\$13
PAL High Pressure Sodium 400W	671	\$0.02	\$13
PAL Flood Lighting 100W	457	\$0.00	\$0
PAL Flood Lighting 250W	1,020	\$0.00	\$0
PAL Flood Lighting 400W	1,539	\$0.00	\$0
PAL LED Cobra Head 45W	29	\$0.00	\$0
PAL LED Cobra Head 60W	15	\$0.00	\$0
PAL LED Cobra Head 95W	25	\$0.00	\$0
PAL LED Cobra Head 139W	-	\$0.00	\$0
PAL LED Cobra Head 219W	-	\$0.00	\$0
PAL LED Cobra Head 275W	-	\$0.00	\$0
PAL LED Colonial 48W	-	\$0.00	\$0
PAL LED Colonial 83W	-	\$0.00	\$0
PAL LED Contemporary 47W	-	\$0.00	\$0
PAL LED Contemporary 62W	-	\$0.00	\$0
Subtotal	9,544		\$44
<u>Transmission, Jun-Dec</u>			
PAL High Pressure Sodium 70W	3,790	\$0.00	\$0
PAL High Pressure Sodium 100W	843	\$0.00	\$0
PAL High Pressure Sodium 150W	1,641	\$0.00	\$0
PAL High Pressure Sodium 250W	1,829	\$0.00	\$0
PAL High Pressure Sodium 400W	940	\$0.00	\$0
PAL Flood Lighting 100W	640	\$0.00	\$0
PAL Flood Lighting 250W	1,428	\$0.00	\$0
PAL Flood Lighting 400W	2,154	\$0.00	\$0
PAL LED Cobra Head 45W	41	\$0.00	\$0
PAL LED Cobra Head 60W	20	\$0.00	\$0
PAL LED Cobra Head 95W	36	\$0.00	\$0
PAL LED Cobra Head 139W	0	\$0.00	\$0
PAL LED Cobra Head 219W	0	\$0.00	\$0
PAL LED Cobra Head 275W	0	\$0.00	\$0
PAL LED Colonial 48W	0	\$0.00	\$0
PAL LED Colonial 83W	0	\$0.00	\$0
PAL LED Contemporary 47W	0	\$0.00	\$0
PAL LED Contemporary 62W	0	\$0.00	\$0
Subtotal	13,362		\$0

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate PAL - Private Area Lighting

Attachment DFR IV-C-Proof
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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
<u>Generation, Jan-May</u>			
PAL High Pressure Sodium 70W	2,707	\$0.92	\$2,491
PAL High Pressure Sodium 100W	602	\$1.59	\$958
PAL High Pressure Sodium 150W	1,172	\$2.26	\$2,649
PAL High Pressure Sodium 250W	1,306	\$3.51	\$4,586
PAL High Pressure Sodium 400W	671	\$5.42	\$3,639
PAL Flood Lighting 100W	457	\$1.47	\$672
PAL Flood Lighting 250W	1,020	\$3.19	\$3,253
PAL Flood Lighting 400W	1,539	\$4.94	\$7,601
PAL LED Cobra Head 45W	29	\$0.51	\$15
PAL LED Cobra Head 60W	15	\$0.67	\$10
PAL LED Cobra Head 95W	25	\$1.08	\$27
PAL LED Cobra Head 139W	0	\$1.56	\$0
PAL LED Cobra Head 219W	0	\$2.45	\$0
PAL LED Cobra Head 275W	0	\$3.09	\$0
PAL LED Colonial 48W	0	\$0.54	\$0
PAL LED Colonial 83W	0	\$0.92	\$0
PAL LED Contemporary 47W	0	\$0.54	\$0
PAL LED Contemporary 62W	0	\$0.70	\$0
Subtotal	9,544		\$25,900
<u>Generation, Jun-Nov</u>			
PAL High Pressure Sodium 70W	3,249	\$1.00	\$3,249
PAL High Pressure Sodium 100W	723	\$1.72	\$1,243
PAL High Pressure Sodium 150W	1,407	\$2.44	\$3,432
PAL High Pressure Sodium 250W	1,568	\$3.78	\$5,926
PAL High Pressure Sodium 400W	806	\$5.84	\$4,705
PAL Flood Lighting 100W	549	\$1.58	\$867
PAL Flood Lighting 250W	1,224	\$3.43	\$4,197
PAL Flood Lighting 400W	1,846	\$5.32	\$9,823
PAL LED Cobra Head 45W	35	\$0.55	\$19
PAL LED Cobra Head 60W	17	\$0.72	\$13
PAL LED Cobra Head 95W	30	\$1.17	\$36
PAL LED Cobra Head 139W	0	\$1.68	\$0
PAL LED Cobra Head 219W	0	\$2.64	\$0
PAL LED Cobra Head 275W	0	\$3.33	\$0
PAL LED Colonial 48W	0	\$0.58	\$0
PAL LED Colonial 83W	0	\$1.00	\$0
PAL LED Contemporary 47W	0	\$0.58	\$0
PAL LED Contemporary 62W	0	\$0.76	\$0
Subtotal	11,453		\$33,509
<u>Generation, Dec</u>			
PAL High Pressure Sodium 70W	541	\$1.00	\$541
PAL High Pressure Sodium 100W	120	\$1.72	\$207
PAL High Pressure Sodium 150W	234	\$2.44	\$572
PAL High Pressure Sodium 250W	261	\$3.78	\$988
PAL High Pressure Sodium 400W	134	\$5.84	\$784
PAL Flood Lighting 100W	91	\$1.58	\$144
PAL Flood Lighting 250W	204	\$3.43	\$700
PAL Flood Lighting 400W	308	\$5.32	\$1,637
PAL LED Cobra Head 45W	6	\$0.55	\$3
PAL LED Cobra Head 60W	3	\$0.72	\$2
PAL LED Cobra Head 95W	5	\$1.17	\$6
PAL LED Cobra Head 139W	0	\$1.68	\$0
PAL LED Cobra Head 219W	0	\$2.64	\$0
PAL LED Cobra Head 275W	0	\$3.33	\$0
PAL LED Colonial 48W	0	\$0.58	\$0
PAL LED Colonial 83W	0	\$1.00	\$0
PAL LED Contemporary 47W	0	\$0.58	\$0
PAL LED Contemporary 62W	0	\$0.76	\$0
Subtotal	1,909		\$5,585
Subtotal Revenue			\$480,416
Rider 10 - State Tax Adjustment		-0.0080%	(\$35)
Rider 22 - Distribution System Improvement Charge		5.00%	\$20,769
Total Calculated Revenue			\$501,150

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate PAL - Private Area Lighting

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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
Rate PAL			
<u>Distribution</u>			
PAL High Pressure Sodium 70W	8,820	\$14.66	\$129,301
PAL High Pressure Sodium 100W	1,992	\$14.77	\$29,422
PAL High Pressure Sodium 150W	3,396	\$14.99	\$50,906
PAL High Pressure Sodium 250W	4,308	\$15.38	\$66,257
PAL High Pressure Sodium 400W	2,220	\$15.99	\$35,498
PAL Flood Lighting 100W	1,500	\$14.66	\$21,990
PAL Flood Lighting 250W	2,316	\$15.34	\$35,527
PAL Flood Lighting 400W	5,040	\$16.04	\$80,842
PAL LED Cobra Head 30W	0	\$12.91	\$0
PAL LED Cobra Head 45W	96	\$12.91	\$1,239
PAL LED Cobra Head 60W	36	\$13.33	\$480
PAL LED Cobra Head 95W	84	\$14.71	\$1,236
PAL LED Cobra Head 139W	0	\$15.37	\$0
PAL LED Cobra Head 219W	0	\$15.65	\$0
PAL LED Colonial 20W	0	\$16.89	\$0
PAL LED Colonial 45W	0	\$17.23	\$0
PAL LED Contemporary 40W	0	\$15.59	\$0
PAL LED Contemporary 55W	0	\$15.59	\$0
PAL Customer Owned & Maintained	1,752	\$3.03	\$5,309
Pole Fee	540	\$11.54	\$6,232
Subtotal	31,560		\$464,238
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	3,870	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	5,418	\$0.00	\$0
Subtotal	9,288		\$0
<u>Transmission, Jan-May</u>			
PAL High Pressure Sodium 70W	2,707	\$0.00	\$0
PAL High Pressure Sodium 100W	602	\$0.01	\$6
PAL High Pressure Sodium 150W	1,172	\$0.01	\$12
PAL High Pressure Sodium 250W	1,306	\$0.01	\$13
PAL High Pressure Sodium 400W	671	\$0.02	\$13
PAL Flood Lighting 100W	457	\$0.00	\$0
PAL Flood Lighting 250W	1,020	\$0.00	\$0
PAL Flood Lighting 400W	1,539	\$0.00	\$0
PAL LED Cobra Head 30W	0	\$0.00	\$0
PAL LED Cobra Head 45W	29	\$0.00	\$0
PAL LED Cobra Head 60W	15	\$0.00	\$0
PAL LED Cobra Head 95W	25	\$0.00	\$0
PAL LED Cobra Head 139W	0	\$0.00	\$0
PAL LED Cobra Head 219W	0	\$0.00	\$0
PAL LED Colonial 20W	0	\$0.00	\$0
PAL LED Colonial 45W	0	\$0.00	\$0
PAL LED Contemporary 40W	0	\$0.00	\$0
PAL LED Contemporary 55W	0	\$0.00	\$0
Subtotal	9,544		\$44
<u>Transmission, Jun-Dec</u>			
PAL High Pressure Sodium 70W	3,790	\$0.00	\$0
PAL High Pressure Sodium 100W	843	\$0.00	\$0
PAL High Pressure Sodium 150W	1,641	\$0.00	\$0
PAL High Pressure Sodium 250W	1,829	\$0.00	\$0
PAL High Pressure Sodium 400W	940	\$0.00	\$0
PAL Flood Lighting 100W	640	\$0.00	\$0
PAL Flood Lighting 250W	1,428	\$0.00	\$0
PAL Flood Lighting 400W	2,154	\$0.00	\$0
PAL LED Cobra Head 30W	0	\$0.00	\$0
PAL LED Cobra Head 45W	41	\$0.00	\$0
PAL LED Cobra Head 60W	20	\$0.00	\$0
PAL LED Cobra Head 95W	36	\$0.00	\$0
PAL LED Cobra Head 139W	0	\$0.00	\$0
PAL LED Cobra Head 219W	0	\$0.00	\$0
PAL LED Colonial 20W	0	\$0.00	\$0
PAL LED Colonial 45W	0	\$0.00	\$0
PAL LED Contemporary 40W	0	\$0.00	\$0
PAL LED Contemporary 55W	0	\$0.00	\$0
Subtotal	13,362		\$0

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate PAL - Private Area Lighting

Attachment DFR IV-C-Proof
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Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
<u>Generation, Jan-May</u>			
PAL High Pressure Sodium 70W	2,707	\$0.92	\$2,491
PAL High Pressure Sodium 100W	602	\$1.59	\$958
PAL High Pressure Sodium 150W	1,172	\$2.26	\$2,649
PAL High Pressure Sodium 250W	1,306	\$3.51	\$4,586
PAL High Pressure Sodium 400W	671	\$5.42	\$3,639
PAL Flood Lighting 100W	457	\$1.47	\$672
PAL Flood Lighting 250W	1,020	\$3.19	\$3,253
PAL Flood Lighting 400W	1,539	\$4.94	\$7,601
PAL LED Cobra Head 30W	0	\$0.51	\$0
PAL LED Cobra Head 45W	29	\$0.51	\$15
PAL LED Cobra Head 60W	15	\$0.67	\$10
PAL LED Cobra Head 95W	25	\$1.08	\$27
PAL LED Cobra Head 139W	0	\$1.56	\$0
PAL LED Cobra Head 219W	0	\$2.45	\$0
PAL LED Colonial 20W	0	\$0.54	\$0
PAL LED Colonial 45W	0	\$0.92	\$0
PAL LED Contemporary 40W	0	\$0.54	\$0
PAL LED Contemporary 55W	0	\$0.70	\$0
Subtotal	9,544		\$25,900
<u>Generation, Jun-Nov</u>			
PAL High Pressure Sodium 70W	3,249	\$1.00	\$3,249
PAL High Pressure Sodium 100W	723	\$1.72	\$1,243
PAL High Pressure Sodium 150W	1,407	\$2.44	\$3,432
PAL High Pressure Sodium 250W	1,568	\$3.78	\$5,926
PAL High Pressure Sodium 400W	806	\$5.84	\$4,705
PAL Flood Lighting 100W	549	\$1.58	\$867
PAL Flood Lighting 250W	1,224	\$3.43	\$4,197
PAL Flood Lighting 400W	1,846	\$5.32	\$9,823
PAL LED Cobra Head 30W	0	\$0.55	\$0
PAL LED Cobra Head 45W	35	\$0.55	\$19
PAL LED Cobra Head 60W	17	\$0.72	\$13
PAL LED Cobra Head 95W	30	\$1.17	\$36
PAL LED Cobra Head 139W	0	\$1.68	\$0
PAL LED Cobra Head 219W	0	\$2.64	\$0
PAL LED Colonial 20W	0	\$0.58	\$0
PAL LED Colonial 45W	0	\$1.00	\$0
PAL LED Contemporary 40W	0	\$0.58	\$0
PAL LED Contemporary 55W	0	\$0.76	\$0
Subtotal	11,453		\$33,509
<u>Generation, Dec</u>			
PAL High Pressure Sodium 70W	541	\$1.00	\$541
PAL High Pressure Sodium 100W	120	\$1.72	\$207
PAL High Pressure Sodium 150W	234	\$2.44	\$572
PAL High Pressure Sodium 250W	261	\$3.78	\$988
PAL High Pressure Sodium 400W	134	\$5.84	\$784
PAL Flood Lighting 100W	91	\$1.58	\$144
PAL Flood Lighting 250W	204	\$3.43	\$700
PAL Flood Lighting 400W	308	\$5.32	\$1,637
PAL LED Cobra Head 30W	0	\$0.55	\$0
PAL LED Cobra Head 45W	6	\$0.55	\$3
PAL LED Cobra Head 60W	3	\$0.72	\$2
PAL LED Cobra Head 95W	5	\$1.17	\$6
PAL LED Cobra Head 139W	0	\$1.68	\$0
PAL LED Cobra Head 219W	0	\$2.64	\$0
PAL LED Colonial 20W	0	\$0.58	\$0
PAL LED Colonial 45W	0	\$1.00	\$0
PAL LED Contemporary 40W	0	\$0.58	\$0
PAL LED Contemporary 55W	0	\$0.76	\$0
Subtotal	1,909		\$5,585
Subtotal Revenue			\$529,277
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$529,277

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$436,112	\$44	\$64,994	\$501,150
Proposed Rates	\$464,238	\$44	\$64,994	\$529,277
Revenue Change	\$28,126	\$0	\$0	\$28,126

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate SM - Street Lighting Municipal

CURRENT RATES	Units	Rate	Revenue
Rate SM			
<u>Distribution</u>			
SM Sodium Vapor 70W	437,532	\$13.11	\$5,736,045
SM Sodium Vapor 100W	53,556	\$13.21	\$707,475
SM Sodium Vapor 150W	61,416	\$13.40	\$822,974
SM Sodium Vapor 250W	14,748	\$13.75	\$202,785
SM Sodium Vapor 400W	2,568	\$14.30	\$36,722
SM Sodium Vapor 1,000W	60	\$16.44	\$986
SM Mercury Vapor 100W	3,420	\$12.69	\$43,400
SM Mercury Vapor 175W	9,060	\$12.95	\$117,327
SM Mercury Vapor 250W	1,440	\$13.20	\$19,008
SM Mercury Vapor 400W	984	\$13.73	\$13,510
SM Mercury Vapor 1,000W	0	\$15.79	\$0
SM LED Cobra Head 45W	54,996	\$13.01	\$715,498
SM LED Cobra Head 60W	4,524	\$13.52	\$61,164
SM LED Cobra Head 95W	31,908	\$13.99	\$446,393
SM LED Cobra Head 139W	144	\$15.08	\$2,172
SM LED Cobra Head 219W	0	\$17.54	\$0
SM LED Cobra Head 275W	0	\$19.24	\$0
SM LED Colonial 48W	0	\$12.18	\$0
SM LED Colonial 83W	0	\$12.18	\$0
SM LED Contemporary 47W	24	\$14.19	\$341
SM LED Contemporary 62W	120	\$14.19	\$1,703
SM Customer Owned & Maintinated	0	\$2.71	\$0
Poles	4,536	\$10.32	\$46,812
Subtotal	676,500		\$8,974,314
<u>Surcharges</u>			
Retail Market Enhancement, Jan-May, Bills	870	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	1,218	\$0.00	\$0
Subtotal	2,088		\$0
<u>Transmission, Jan-May</u>			
SM Sodium Vapor 70W	58,552	\$0.00	\$0
SM Sodium Vapor 100W	7,167	\$0.00	\$0
SM Sodium Vapor 150W	8,219	\$0.00	\$0
SM Sodium Vapor 250W	1,974	\$0.00	\$0
SM Sodium Vapor 400W	344	\$0.00	\$0
SM Sodium Vapor 1,000W	8	\$0.00	\$0
SM Mercury Vapor 100W	458	\$0.00	\$0
SM Mercury Vapor 175W	1,212	\$0.00	\$0
SM Mercury Vapor 250W	193	\$0.00	\$0
SM Mercury Vapor 400W	132	\$0.00	\$0
SM Mercury Vapor 1,000W	0	\$0.00	\$0
SM LED Cobra Head 45W	7,360	\$0.00	\$0
SM LED Cobra Head 60W	605	\$0.00	\$0
SM LED Cobra Head 95W	0	\$0.00	\$0
SM LED Cobra Head 139W	0	\$0.00	\$0
SM LED Cobra Head 219W	0	\$0.00	\$0
SM LED Cobra Head 275W	0	\$0.00	\$0
SM LED Colonial 48W	0	\$0.00	\$0
SM LED Colonial 83W	0	\$0.00	\$0
SM LED Contemporary 47W	0	\$0.00	\$0
SM LED Contemporary 62W	0	\$0.00	\$0
Subtotal	86,223		\$0
<u>Transmission, Jun-Dec</u>			
SM Sodium Vapor 70W	81,973	\$0.00	\$0
SM Sodium Vapor 100W	10,034	\$0.00	\$0
SM Sodium Vapor 150W	11,506	\$0.00	\$0
SM Sodium Vapor 250W	2,763	\$0.00	\$0
SM Sodium Vapor 400W	481	\$0.00	\$0
SM Sodium Vapor 1,000W	11	\$0.00	\$0
SM Mercury Vapor 100W	641	\$0.00	\$0
SM Mercury Vapor 175W	1,697	\$0.00	\$0
SM Mercury Vapor 250W	270	\$0.00	\$0
SM Mercury Vapor 400W	184	\$0.00	\$0
SM Mercury Vapor 1,000W	0	\$0.00	\$0
SM LED Cobra Head 45W	10,304	\$0.00	\$0
SM LED Cobra Head 60W	848	\$0.00	\$0
SM LED Cobra Head 95W	0	\$0.00	\$0
SM LED Cobra Head 139W	0	\$0.00	\$0
SM LED Cobra Head 219W	0	\$0.00	\$0
SM LED Cobra Head 275W	0	\$0.00	\$0
SM LED Colonial 48W	0	\$0.00	\$0
SM LED Colonial 83W	0	\$0.00	\$0
SM LED Contemporary 47W	0	\$0.00	\$0
SM LED Contemporary 62W	0	\$0.00	\$0
Subtotal	120,712		\$0

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate SM - Street Lighting Municipal

Attachment DFR IV-C-Proof
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 Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Generation, Jan-May			
SM Sodium Vapor 70W	58,552	\$0.92	\$53,868
SM Sodium Vapor 100W	7,167	\$1.59	\$11,396
SM Sodium Vapor 150W	8,219	\$2.26	\$18,575
SM Sodium Vapor 250W	1,974	\$3.51	\$6,927
SM Sodium Vapor 400W	344	\$5.42	\$1,863
SM Sodium Vapor 1,000W	8	\$12.33	\$99
SM Mercury Vapor 100W	458	\$1.40	\$641
SM Mercury Vapor 175W	1,212	\$2.36	\$2,861
SM Mercury Vapor 250W	193	\$3.25	\$626
SM Mercury Vapor 400W	132	\$5.13	\$676
SM Mercury Vapor 1,000W	0	\$12.30	\$0
SM LED Cobra Head 45W	7,360	\$0.51	\$3,753
SM LED Cobra Head 60W	605	\$0.67	\$406
SM LED Cobra Head 95W	0	\$1.08	\$0
SM LED Cobra Head 139W	0	\$1.56	\$0
SM LED Cobra Head 219W	0	\$2.45	\$0
SM LED Cobra Head 275W	0	\$3.09	\$0
SM LED Colonial 48W	0	\$0.54	\$0
SM LED Colonial 83W	0	\$0.92	\$0
SM LED Contemporary 47W	0	\$0.54	\$0
SM LED Contemporary 62W	0	\$0.70	\$0
Subtotal	86,223		\$101,691
Generation, Jun-Nov			
SM Sodium Vapor 70W	70,263	\$1.00	\$70,263
SM Sodium Vapor 100W	8,600	\$1.72	\$14,793
SM Sodium Vapor 150W	9,863	\$2.44	\$24,065
SM Sodium Vapor 250W	2,368	\$3.78	\$8,952
SM Sodium Vapor 400W	412	\$5.84	\$2,408
SM Sodium Vapor 1,000W	10	\$13.29	\$128
SM Mercury Vapor 100W	549	\$1.51	\$829
SM Mercury Vapor 175W	1,455	\$2.54	\$3,696
SM Mercury Vapor 250W	231	\$3.50	\$809
SM Mercury Vapor 400W	158	\$5.53	\$874
SM Mercury Vapor 1,000W	0	\$13.25	\$0
SM LED Cobra Head 45W	8,832	\$0.55	\$4,857
SM LED Cobra Head 60W	727	\$0.72	\$523
SM LED Cobra Head 95W	0	\$1.17	\$0
SM LED Cobra Head 139W	0	\$1.68	\$0
SM LED Cobra Head 219W	0	\$2.64	\$0
SM LED Cobra Head 275W	0	\$3.33	\$0
SM LED Colonial 48W	0	\$0.58	\$0
SM LED Colonial 83W	0	\$1.00	\$0
SM LED Contemporary 47W	0	\$0.58	\$0
SM LED Contemporary 62W	0	\$0.76	\$0
Subtotal	103,468		\$132,198
Generation, Dec			
SM Sodium Vapor 70W	11,710	\$1.72	\$20,142
SM Sodium Vapor 100W	1,433	\$2.44	\$3,498
SM Sodium Vapor 150W	1,644	\$3.78	\$6,214
SM Sodium Vapor 250W	395	\$5.84	\$2,305
SM Sodium Vapor 400W	69	\$13.29	\$913
SM Sodium Vapor 1,000W	2	\$1.51	\$2
SM Mercury Vapor 100W	92	\$2.54	\$232
SM Mercury Vapor 175W	242	\$3.50	\$849
SM Mercury Vapor 250W	39	\$5.53	\$213
SM Mercury Vapor 400W	26	\$13.25	\$349
SM Mercury Vapor 1,000W	0	\$0.55	\$0
SM LED Cobra Head 45W	1,472	\$0.72	\$1,060
SM LED Cobra Head 60W	121	\$1.17	\$142
SM LED Cobra Head 95W	0	\$1.68	\$0
SM LED Cobra Head 139W	0	\$2.64	\$0
SM LED Cobra Head 219W	0	\$3.33	\$0
SM LED Cobra Head 275W	0	\$0.58	\$0
SM LED Colonial 48W	0	\$1.00	\$0
SM LED Colonial 83W	0	\$0.58	\$0
SM LED Contemporary 47W	0	\$0.76	\$0
SM LED Contemporary 62W	0	\$0.00	\$0
Subtotal	17,245		\$35,919
Subtotal Revenue			\$9,244,121
Rider 10 - State Tax Adjustment			-0.0080% (\$754)
Rider 22 - Distribution System Improvement Charge			5.00% \$448,716
Total Calculated Revenue			\$9,692,083

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate SM - Street Lighting Municipal

PROPOSED RATES	Units	Rate	Revenue
Rate SM			
Distribution			
SM Sodium Vapor 70W	437,532	\$14.66	\$6,414,219
SM Sodium Vapor 100W	53,556	\$14.77	\$791,022
SM Sodium Vapor 150W	61,416	\$14.99	\$920,626
SM Sodium Vapor 250W	14,748	\$15.38	\$226,824
SM Sodium Vapor 400W	2,568	\$15.99	\$41,062
SM Sodium Vapor 1,000W	60	\$18.39	\$1,103
SM Mercury Vapor 100W	3,420	\$14.19	\$48,530
SM Mercury Vapor 175W	9,060	\$14.48	\$131,189
SM Mercury Vapor 250W	1,440	\$14.76	\$21,254
SM Mercury Vapor 400W	984	\$15.36	\$15,114
SM Mercury Vapor 1,000W	0	\$17.66	\$0
SM LED Cobra Head 30W	0	\$12.91	\$0
SM LED Cobra Head 45W	55,020	\$12.91	\$710,308
SM LED Cobra Head 60W	4,644	\$13.33	\$61,905
SM LED Cobra Head 95W	31,908	\$14.71	\$469,367
SM LED Cobra Head 139W	144	\$15.37	\$2,213
SM LED Cobra Head 219W	0	\$15.65	\$0
SM LED Colonial 20W	0	\$16.89	\$0
SM LED Colonial 45W	0	\$17.23	\$0
SM LED Contemporary 40W	0	\$15.59	\$0
SM LED Contemporary 55W	0	\$15.59	\$0
SM Customer Owned & Maintinated	0	\$3.03	\$0
Poles	4,536	\$11.54	\$52,345
Subtotal	676,500		\$9,907,082
Surcharges			
Retail Market Enhancement, Jan-May, Bills	870	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	1,218	\$0.00	\$0
Subtotal	2,088		\$0
Transmission, Jan-May			
SM Sodium Vapor 70W	58,552	\$0.00	\$0
SM Sodium Vapor 100W	7,167	\$0.00	\$0
SM Sodium Vapor 150W	8,219	\$0.00	\$0
SM Sodium Vapor 250W	1,974	\$0.00	\$0
SM Sodium Vapor 400W	344	\$0.00	\$0
SM Sodium Vapor 1,000W	8	\$0.00	\$0
SM Mercury Vapor 100W	458	\$0.00	\$0
SM Mercury Vapor 175W	1,212	\$0.00	\$0
SM Mercury Vapor 250W	193	\$0.00	\$0
SM Mercury Vapor 400W	132	\$0.00	\$0
SM Mercury Vapor 1,000W	0	\$0.00	\$0
SM LED Cobra Head 30W	0	\$0.00	\$0
SM LED Cobra Head 45W	7,363	\$0.00	\$0
SM LED Cobra Head 60W	621	\$0.00	\$0
SM LED Cobra Head 95W	0	\$0.00	\$0
SM LED Cobra Head 139W	0	\$0.00	\$0
SM LED Cobra Head 219W	0	\$0.00	\$0
SM LED Colonial 20W	0	\$0.00	\$0
SM LED Colonial 45W	0	\$0.00	\$0
SM LED Contemporary 40W	0	\$0.00	\$0
SM LED Contemporary 55W	0	\$0.00	\$0
Subtotal	86,242		\$0
Transmission, Jun-Dec			
SM Sodium Vapor 70W	81,973	\$0.00	\$0
SM Sodium Vapor 100W	10,034	\$0.00	\$0
SM Sodium Vapor 150W	11,506	\$0.00	\$0
SM Sodium Vapor 250W	2,763	\$0.00	\$0
SM Sodium Vapor 400W	481	\$0.00	\$0
SM Sodium Vapor 1,000W	11	\$0.00	\$0
SM Mercury Vapor 100W	641	\$0.00	\$0
SM Mercury Vapor 175W	1,697	\$0.00	\$0
SM Mercury Vapor 250W	270	\$0.00	\$0
SM Mercury Vapor 400W	184	\$0.00	\$0
SM Mercury Vapor 1,000W	0	\$0.00	\$0
SM LED Cobra Head 30W	0	\$0.00	\$0
SM LED Cobra Head 45W	10,308	\$0.00	\$0
SM LED Cobra Head 60W	870	\$0.00	\$0
SM LED Cobra Head 95W	0	\$0.00	\$0
SM LED Cobra Head 139W	0	\$0.00	\$0
SM LED Cobra Head 219W	0	\$0.00	\$0
SM LED Colonial 20W	0	\$0.00	\$0
SM LED Colonial 45W	0	\$0.00	\$0
SM LED Contemporary 40W	0	\$0.00	\$0
SM LED Contemporary 55W	0	\$0.00	\$0
Subtotal	120,739		\$0

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate SM - Street Lighting Municipal

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 Sponsor: D. B. Ogden

PROPOSED RATES	Units	Rate	Revenue
<u>Generation, Jan-May</u>			
SM Sodium Vapor 70W	58,552	\$0.92	\$53,868
SM Sodium Vapor 100W	7,167	\$1.59	\$11,396
SM Sodium Vapor 150W	8,219	\$2.26	\$18,575
SM Sodium Vapor 250W	1,974	\$3.51	\$6,927
SM Sodium Vapor 400W	344	\$5.42	\$1,863
SM Sodium Vapor 1,000W	8	\$12.33	\$99
SM Mercury Vapor 100W	458	\$1.40	\$641
SM Mercury Vapor 175W	1,212	\$2.36	\$2,861
SM Mercury Vapor 250W	193	\$3.25	\$626
SM Mercury Vapor 400W	132	\$5.13	\$676
SM Mercury Vapor 1,000W	0	\$12.30	\$0
SM LED Cobra Head 30W	0	\$0.51	\$0
SM LED Cobra Head 45W	7,363	\$0.51	\$3,755
SM LED Cobra Head 60W	621	\$0.67	\$416
SM LED Cobra Head 95W	0	\$1.08	\$0
SM LED Cobra Head 139W	0	\$1.56	\$0
SM LED Cobra Head 219W	0	\$2.45	\$0
SM LED Colonial 20W	0	\$0.54	\$0
SM LED Colonial 45W	0	\$0.92	\$0
SM LED Contemporary 40W	0	\$0.54	\$0
SM LED Contemporary 55W	0	\$0.70	\$0
Subtotal	86,242		\$101,703
<u>Generation, Jun-Nov</u>			
SM Sodium Vapor 70W	70,263	\$1.00	\$70,263
SM Sodium Vapor 100W	8,600	\$1.72	\$14,793
SM Sodium Vapor 150W	9,863	\$2.44	\$24,065
SM Sodium Vapor 250W	2,368	\$3.78	\$8,952
SM Sodium Vapor 400W	412	\$5.84	\$2,408
SM Sodium Vapor 1,000W	10	\$13.29	\$128
SM Mercury Vapor 100W	549	\$1.51	\$829
SM Mercury Vapor 175W	1,455	\$2.54	\$3,696
SM Mercury Vapor 250W	231	\$3.50	\$809
SM Mercury Vapor 400W	158	\$5.53	\$874
SM Mercury Vapor 1,000W	0	\$13.25	\$0
SM LED Cobra Head 30W	0	\$0.55	\$0
SM LED Cobra Head 45W	8,836	\$0.55	\$4,860
SM LED Cobra Head 60W	746	\$0.72	\$537
SM LED Cobra Head 95W	0	\$1.17	\$0
SM LED Cobra Head 139W	0	\$1.68	\$0
SM LED Cobra Head 219W	0	\$2.64	\$0
SM LED Colonial 20W	0	\$0.58	\$0
SM LED Colonial 45W	0	\$1.00	\$0
SM LED Contemporary 40W	0	\$0.58	\$0
SM LED Contemporary 55W	0	\$0.76	\$0
Subtotal	103,491		\$132,214
<u>Generation, Dec</u>			
SM Sodium Vapor 70W	11,710	\$1.72	\$20,142
SM Sodium Vapor 100W	1,433	\$2.44	\$3,498
SM Sodium Vapor 150W	1,644	\$3.78	\$6,214
SM Sodium Vapor 250W	395	\$5.84	\$2,305
SM Sodium Vapor 400W	69	\$13.29	\$913
SM Sodium Vapor 1,000W	2	\$1.51	\$2
SM Mercury Vapor 100W	92	\$2.54	\$232
SM Mercury Vapor 175W	242	\$3.50	\$849
SM Mercury Vapor 250W	39	\$5.53	\$213
SM Mercury Vapor 400W	26	\$13.25	\$349
SM Mercury Vapor 1,000W	0	\$0.55	\$0
SM LED Cobra Head 30W	0	\$0.72	\$0
SM LED Cobra Head 45W	1,473	\$0.72	\$1,060
SM LED Cobra Head 60W	124	\$1.17	\$145
SM LED Cobra Head 95W	0	\$1.68	\$0
SM LED Cobra Head 139W	0	\$2.64	\$0
SM LED Cobra Head 219W	0	\$3.33	\$0
SM LED Colonial 20W	0	\$1.00	\$0
SM LED Colonial 45W	0	\$0.58	\$0
SM LED Contemporary 40W	0	\$0.76	\$0
SM LED Contemporary 55W	0	\$0.00	\$0
Subtotal	17,248		\$35,923
Subtotal Revenue			\$10,176,922
Rider 10 - State Tax Adjustment		0.0000%	\$0
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0
Total Calculated Revenue			\$10,176,922

<u>Revenue Summary</u>	<u>Distribution</u>	<u>Transmission</u>	<u>Generation</u>	<u>Total</u>
Current Rates	\$9,422,276	\$0	\$269,807	\$9,692,083
Proposed Rates	\$9,907,082	\$0	\$269,840	\$10,176,922
Revenue Change	\$484,806	\$0	\$33	\$484,839

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate SH - Street Lighting Highway

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Sponsor: D. B. Ogden

CURRENT RATES	Units	Rate	Revenue
Rate SH			
Distribution			
SH Sodium Vapor 100W	168	\$12.54	\$2,107
SH Sodium Vapor 150W	480	\$12.71	\$6,101
SH Sodium Vapor 200W	6,660	\$12.89	\$85,847
SH Sodium Vapor 400W	1,128	\$13.57	\$15,307
SH LED Cobra Head 60W	0	\$13.52	\$0
SH LED Cobra Head 95W	0	\$13.99	\$0
SH LED Cobra Head 139W	0	\$15.08	\$0
SH LED Cobra Head 219W	0	\$17.54	\$0
SH Customer Owned & Maintinated	0	\$2.71	\$0
Subtotal	8,436		\$109,362
Surcharges			
Retail Market Enhancement, Jan-May, Bills	65	\$0.00	\$0
Retail Market Enhancement, Jun-Dec, Bills	91	\$0.00	\$0
Subtotal	156		\$0
Transmission, Jan-May			
SH Sodium Vapor 100W	20	\$0.00	\$0
SH Sodium Vapor 150W	57	\$0.00	\$0
SH Sodium Vapor 200W	789	\$0.00	\$0
SH Sodium Vapor 400W	134	\$0.00	\$0
SH LED Cobra Head 60W	0	\$0.00	\$0
SH LED Cobra Head 95W	0	\$0.00	\$0
SH LED Cobra Head 139W	0	\$0.00	\$0
SH LED Cobra Head 219W	0	\$0.00	\$0
Subtotal	999		\$0
Transmission, Jun-Dec			
SH Sodium Vapor 100W	28	\$0.00	\$0
SH Sodium Vapor 150W	80	\$0.00	\$0
SH Sodium Vapor 200W	1,104	\$0.00	\$0
SH Sodium Vapor 400W	187	\$0.00	\$0
SH LED Cobra Head 60W	0	\$0.00	\$0
SH LED Cobra Head 95W	0	\$0.00	\$0
SH LED Cobra Head 139W	0	\$0.00	\$0
SH LED Cobra Head 219W	0	\$0.00	\$0
Subtotal	1,399		\$0
Generation, Jan-May			
SH Sodium Vapor 100W	20	\$1.59	\$32
SH Sodium Vapor 150W	57	\$2.26	\$128
SH Sodium Vapor 200W	789	\$3.03	\$2,390
SH Sodium Vapor 400W	134	\$5.42	\$724
SH LED Cobra Head 60W	0	\$0.67	\$0
SH LED Cobra Head 95W	0	\$1.08	\$0
SH LED Cobra Head 139W	0	\$1.56	\$0
SH LED Cobra Head 219W	0	\$2.45	\$0
Subtotal	999		\$3,274
Generation, Jun-Nov			
SH Sodium Vapor 100W	24	\$1.72	\$41
SH Sodium Vapor 150W	68	\$2.44	\$166
SH Sodium Vapor 200W	946	\$3.26	\$3,086
SH Sodium Vapor 400W	160	\$5.84	\$936
SH LED Cobra Head 60W	0	\$0.72	\$0
SH LED Cobra Head 95W	0	\$1.17	\$0
SH LED Cobra Head 139W	0	\$1.68	\$0
SH LED Cobra Head 219W	0	\$1.72	\$0
Subtotal	1,199		\$4,229
Generation, Dec			
SH Sodium Vapor 100W	4	\$2.44	\$10
SH Sodium Vapor 150W	11	\$3.26	\$37
SH Sodium Vapor 200W	158	\$5.84	\$921
SH Sodium Vapor 400W	27	\$0.72	\$19
SH LED Cobra Head 60W	0	\$1.17	\$0
SH LED Cobra Head 95W	0	\$1.68	\$0
SH LED Cobra Head 139W	0	\$2.64	\$0
SH LED Cobra Head 219W	0	\$1.00	\$0
Subtotal	200		\$987
Subtotal Revenue			\$117,852
Rider 10 - State Tax Adjustment		-0.0080%	(\$9)
Rider 22 - Distribution System Improvement Charge		5.00%	\$5,468
Total Calculated Revenue			\$123,311

Duquesne Light Company
Bill Frequency Current and Proposed Rates
12 Months Ending December 31, 2022
Rate SH - Street Lighting Highway

PROPOSED RATES	Units	Rate	Revenue	
Rate SH				
<u>Distribution</u>				
SH Sodium Vapor 100W	168	\$14.02	\$2,355	
SH Sodium Vapor 150W	480	\$14.22	\$6,826	
SH Sodium Vapor 200W	6,660	\$14.42	\$96,037	
SH Sodium Vapor 400W	1,128	\$15.99	\$18,037	
SH LED Cobra Head 30W	0	\$12.91	\$0	
SH LED Cobra Head 45W	0	\$12.91	\$0	
SH LED Cobra Head 60W	0	\$15.12	\$0	
SH LED Cobra Head 95W	0	\$15.65	\$0	
SH LED Cobra Head 139W	0	\$16.87	\$0	
SH LED Cobra Head 219W	0	\$19.62	\$0	
SH Customer Owned & Maintinanted	0	\$3.03	\$0	
Subtotal	8,436		\$123,255	
<u>Surcharges</u>				
Retail Market Enhancement, Jan-May, Bills	65	\$0.00	\$0	
Retail Market Enhancement, Jun-Dec, Bills	91	\$0.00	\$0	
Subtotal	156		\$0	
<u>Transmission, Jan-May</u>				
SH Sodium Vapor 100W	20	\$0.00	\$0	
SH Sodium Vapor 150W	57	\$0.00	\$0	
SH Sodium Vapor 200W	789	\$0.00	\$0	
SH Sodium Vapor 400W	134	\$0.00	\$0	
SH LED Cobra Head 30W	0	\$0.00	\$0	
SH LED Cobra Head 45W	0	\$0.00	\$0	
SH LED Cobra Head 60W	0	\$0.00	\$0	
SH LED Cobra Head 95W	0	\$0.00	\$0	
SH LED Cobra Head 139W	0	\$0.00	\$0	
SH LED Cobra Head 219W	0	\$0.00	\$0	
Subtotal	999		\$0	
<u>Transmission, Jun-Dec</u>				
SH Sodium Vapor 100W	28	\$0.00	\$0	
SH Sodium Vapor 150W	80	\$0.00	\$0	
SH Sodium Vapor 200W	1,104	\$0.00	\$0	
SH Sodium Vapor 400W	187	\$0.00	\$0	
SH LED Cobra Head 30W	0	\$0.00	\$0	
SH LED Cobra Head 45W	0	\$0.00	\$0	
SH LED Cobra Head 60W	0	\$0.00	\$0	
SH LED Cobra Head 95W	0	\$0.00	\$0	
SH LED Cobra Head 139W	0	\$0.00	\$0	
SH LED Cobra Head 219W	0	\$0.00	\$0	
Subtotal	1,399		\$0	
<u>Generation, Jan-May</u>				
SH Sodium Vapor 100W	20	\$1.59	\$32	
SH Sodium Vapor 150W	57	\$2.26	\$128	
SH Sodium Vapor 200W	789	\$3.03	\$2,390	
SH Sodium Vapor 400W	134	\$5.42	\$724	
SH LED Cobra Head 30W	0	\$0.67	\$0	
SH LED Cobra Head 45W	0	\$0.67	\$0	
SH LED Cobra Head 60W	0	\$0.67	\$0	
SH LED Cobra Head 95W	0	\$1.08	\$0	
SH LED Cobra Head 139W	0	\$1.56	\$0	
SH LED Cobra Head 219W	0	\$2.45	\$0	
Subtotal	999		\$3,274	
<u>Generation, Jun-Nov</u>				
SH Sodium Vapor 100W	24	\$1.72	\$41	
SH Sodium Vapor 150W	68	\$2.44	\$166	
SH Sodium Vapor 200W	946	\$3.26	\$3,086	
SH Sodium Vapor 400W	160	\$5.84	\$936	
SH LED Cobra Head 30W	0	\$0.72	\$0	
SH LED Cobra Head 45W	0	\$0.72	\$0	
SH LED Cobra Head 60W	0	\$0.72	\$0	
SH LED Cobra Head 95W	0	\$1.17	\$0	
SH LED Cobra Head 139W	0	\$1.68	\$0	
SH LED Cobra Head 219W	0	\$1.72	\$0	
Subtotal	1,199		\$4,229	
<u>Generation, Dec</u>				
SH Sodium Vapor 100W	4	\$2.44	\$10	
SH Sodium Vapor 150W	11	\$3.26	\$37	
SH Sodium Vapor 200W	158	\$5.84	\$921	
SH Sodium Vapor 400W	27	\$0.72	\$19	
SH LED Cobra Head 30W	0	\$1.17	\$0	
SH LED Cobra Head 45W	0	\$1.17	\$0	
SH LED Cobra Head 60W	0	\$1.17	\$0	
SH LED Cobra Head 95W	0	\$1.68	\$0	
SH LED Cobra Head 139W	0	\$2.64	\$0	
SH LED Cobra Head 219W	0	\$1.00	\$0	
Subtotal	200		\$987	
Subtotal Revenue			\$131,745	
Rider 10 - State Tax Adjustment		0.0000%	\$0	
Rider 22 - Distribution System Improvement Charge		0.0000%	\$0	
Total Calculated Revenue			\$131,745	
<hr/>				
Revenue Summary	Distribution	Transmission	Generation	Total
Current Rates	\$114,821	\$0	\$8,491	\$123,311
Proposed Rates	\$123,255	\$0	\$8,491	\$131,745
Revenue Change	\$8,434	\$0	\$0	\$8,434

Duquesne Light Company
 Bill Frequency Distribution
 Rate RS - 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	43,408	43,408	0	0	0
2	1	1	5,011	48,419	5,031	5,031	5,928,351
3	2	2	5,980	54,399	12,009	17,040	11,851,720
4	3	3	5,491	59,890	16,540	33,580	17,769,127
5	4	4	6,120	66,010	24,580	58,160	23,681,076
6	5	5	5,786	71,796	29,048	87,208	29,586,923
7	6	6	5,153	76,949	31,044	118,252	35,486,992
8	7	7	4,778	81,727	33,582	151,834	41,381,918
9	8	8	4,838	86,565	38,862	190,696	47,272,088
10	9	9	4,576	91,141	41,352	232,048	53,157,430
11	10	10	4,225	95,366	42,422	274,470	59,038,200
12	11	11	4,245	99,611	46,885	321,356	64,914,764
13	12	12	4,199	103,810	50,593	371,949	70,787,097
14	13	13	4,069	107,879	53,113	425,062	76,655,242
15	14	14	3,879	111,758	54,527	479,589	82,519,323
16	15	15	3,794	115,552	57,142	536,731	88,379,536
17	16	16	3,603	119,155	57,883	594,614	94,235,958
18	17	17	3,576	122,731	61,040	655,654	100,088,790
19	18	18	3,646	126,377	65,896	721,549	105,938,065
20	19	19	3,512	129,889	67,000	788,549	111,783,699
21	20	20	3,638	133,527	73,057	861,606	117,625,846
22	21	21	3,529	137,056	74,411	936,017	123,464,360
23	22	22	3,536	140,592	78,109	1,014,126	129,299,360
24	23	23	3,537	144,129	81,683	1,095,808	135,130,838
25	24	24	3,604	147,733	86,849	1,182,657	140,958,801
26	25	25	3,664	151,397	91,973	1,274,630	146,783,180
27	26	26	3,482	154,879	90,901	1,365,531	152,603,891
28	27	27	3,456	158,335	93,692	1,459,224	158,421,132
29	28	28	3,638	161,973	102,279	1,561,503	164,234,951
30	29	29	3,532	165,505	102,846	1,664,348	170,045,134
31	30	30	3,384	168,889	101,934	1,766,282	175,851,782
32	31	31	3,429	172,318	106,732	1,873,015	181,655,066
33	32	32	3,388	175,706	108,858	1,981,872	187,454,928
34	33	33	3,570	179,276	118,290	2,100,163	193,251,442
35	34	34	3,556	182,832	121,397	2,221,559	199,044,397
36	35	35	3,497	186,329	122,894	2,344,453	204,833,803
37	36	36	3,484	189,813	125,935	2,470,389	210,619,725
38	37	37	3,540	193,353	131,514	2,601,902	216,402,184
39	38	38	3,467	196,820	132,283	2,734,185	222,181,107
40	39	39	3,491	200,311	136,704	2,870,889	227,956,581
41	40	40	3,422	203,733	137,438	3,008,327	233,728,567
42	41	41	3,464	207,197	142,603	3,150,930	239,497,152
43	42	42	3,535	210,732	149,075	3,300,005	245,262,299
44	43	43	3,365	214,097	145,285	3,445,290	251,023,896
45	44	44	3,594	217,691	158,781	3,604,071	256,782,183
46	45	45	3,486	221,177	157,509	3,761,580	262,536,870
47	46	46	3,476	224,653	160,548	3,922,128	268,288,084
48	47	47	3,461	228,114	163,330	4,085,458	274,035,833
49	48	48	3,472	231,586	167,335	4,252,793	279,780,137

Duquesne Light Company
 Bill Frequency Distribution
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
50	49	49	3,492	235,078	171,805	4,424,599	285,520,988
51	50	50	3,495	238,573	175,462	4,600,061	291,258,361
52	51	55	16,575	255,148	935,306	5,535,367	319,947,872
53	56	60	16,615	271,763	1,025,896	6,561,262	348,559,822
54	61	65	16,924	288,687	1,133,897	7,695,160	377,093,540
55	66	70	17,440	306,127	1,259,081	8,954,241	405,547,081
56	71	75	17,504	323,631	1,356,626	10,310,867	433,918,967
57	76	80	17,767	341,398	1,469,812	11,780,679	462,207,959
58	81	85	18,610	360,008	1,634,372	13,415,050	490,412,185
59	86	90	18,744	378,752	1,744,619	15,159,670	518,528,500
60	91	95	19,103	397,855	1,877,456	17,037,125	546,556,105
61	96	100	19,565	417,420	2,023,905	19,061,030	574,492,930
62	101	105	20,134	437,554	2,185,857	21,246,888	602,336,313
63	106	110	20,723	458,277	2,356,447	23,603,335	630,084,155
64	111	115	20,905	479,182	2,485,688	26,089,022	657,733,077
65	116	120	21,774	500,956	2,698,300	28,787,322	685,281,282
66	121	125	22,402	523,358	2,890,695	31,678,017	712,725,642
67	126	130	22,834	546,192	3,063,030	34,741,047	740,062,157
68	131	135	23,428	569,620	3,262,647	38,003,694	767,289,759
69	136	140	23,973	593,593	3,460,618	41,464,313	794,404,753
70	141	145	24,962	618,555	3,727,630	45,191,943	821,403,623
71	146	150	25,395	643,950	3,922,404	49,114,347	848,282,697
72	151	155	25,475	669,425	4,067,589	53,181,936	875,040,606
73	156	160	26,123	695,548	4,302,876	57,484,812	901,675,372
74	161	165	26,702	722,250	4,533,580	62,018,392	928,184,077
75	166	170	27,516	749,766	4,810,546	66,828,938	954,564,348
76	171	175	27,751	777,517	4,994,150	71,823,088	980,811,938
77	176	180	28,133	805,650	5,206,897	77,029,986	1,006,926,006
78	181	185	28,818	834,468	5,479,322	82,509,308	1,032,904,443
79	186	190	29,171	863,639	5,695,409	88,204,716	1,058,743,716
80	191	195	29,941	893,580	5,995,748	94,200,464	1,084,441,469
81	196	200	30,164	923,744	6,195,870	100,396,334	1,109,995,334
82	201	225	162,331	1,086,075	34,950,451	135,346,786	1,234,621,186
83	226	250	170,560	1,256,635	41,015,063	176,361,849	1,355,137,849
84	251	275	177,063	1,433,698	47,033,843	223,395,692	1,471,356,967
85	276	300	181,668	1,615,366	53,119,559	276,515,251	1,583,427,151
86	301	325	184,194	1,799,560	58,519,617	335,034,867	1,690,993,042
87	326	350	185,123	1,984,683	63,503,265	398,538,132	1,794,007,732
88	351	375	183,098	2,167,781	67,463,454	466,001,586	1,892,485,836
89	376	400	181,213	2,348,994	71,369,865	537,371,452	1,986,469,452
90	401	425	177,589	2,526,583	74,464,532	611,835,984	2,076,027,284
91	426	450	171,156	2,697,739	76,144,113	687,980,097	2,161,280,097
92	451	475	165,590	2,863,329	77,899,287	765,879,384	2,242,374,134
93	476	500	158,415	3,021,744	78,590,178	844,469,563	2,319,467,063
94	501	525	151,995	3,173,739	79,307,364	923,776,926	2,392,726,926
95	526	550	145,218	3,318,957	79,512,306	1,003,289,232	2,462,319,332
96	551	575	137,107	3,456,064	78,620,289	1,081,909,521	2,528,422,646
97	576	600	131,291	3,587,355	78,678,006	1,160,587,527	2,591,217,927
98	601	625	123,807	3,711,162	77,420,131	1,238,007,658	2,650,868,283

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
99	626	650	117,100	3,828,262	76,280,784	1,314,288,442	2,707,548,492
100	651	675	110,461	3,938,723	74,849,769	1,389,138,211	2,761,424,011
101	676	700	104,892	4,043,615	73,832,152	1,462,970,363	2,812,657,163
102	701	725	98,121	4,141,736	72,381,954	1,535,352,317	2,862,104,492
103	726	750	93,304	4,235,040	70,607,976	1,605,960,293	2,908,484,543
104	751	775	89,658	4,324,698	69,061,716	1,675,022,010	2,951,478,785
105	776	800	86,078	4,410,776	68,090,879	1,743,112,889	2,991,883,289
106	801	825	81,296	4,492,072	66,355,798	1,809,468,686	3,030,193,961
107	826	850	76,756	4,568,828	64,575,013	1,874,043,699	3,066,518,049
108	851	875	72,459	4,641,287	62,779,216	1,936,822,915	3,100,968,415
109	876	900	68,735	4,710,022	61,276,306	1,998,099,222	3,133,644,522
110	901	925	64,983	4,775,005	59,563,516	2,057,662,738	3,164,641,688
111	926	950	61,790	4,836,795	58,186,436	2,115,849,174	3,194,045,974
112	951	975	58,363	4,895,158	56,423,303	2,172,272,477	3,221,938,952
113	976	1,000	55,476	4,950,634	55,028,025	2,227,300,502	3,248,405,502
114	1,001	1,100	194,585	5,145,219	204,899,584	2,432,200,086	3,341,372,086
115	1,101	1,200	157,368	5,302,587	181,523,906	2,613,723,992	3,416,706,392
116	1,201	1,300	127,245	5,429,832	159,542,342	2,773,266,334	3,477,745,434
117	1,301	1,400	102,378	5,532,210	138,636,253	2,911,902,587	3,527,243,187
118	1,401	1,500	82,278	5,614,488	119,673,147	3,031,575,734	3,567,452,234
119	1,501	1,600	66,065	5,680,553	102,735,754	3,134,311,488	3,600,209,088
120	1,601	1,700	53,503	5,734,056	88,574,662	3,222,886,150	3,626,947,250
121	1,701	1,800	43,040	5,777,096	75,576,215	3,298,462,365	3,648,819,765
122	1,801	1,900	34,975	5,812,071	64,931,290	3,363,393,655	3,666,762,855
123	1,901	2,000	28,103	5,840,174	54,989,589	3,418,383,244	3,681,513,244
124	2,001	2,100	22,529	5,862,703	46,334,038	3,464,717,283	3,693,692,883
125	2,101	2,200	18,443	5,881,146	39,793,452	3,504,510,734	3,703,815,334
126	2,201	2,300	14,947	5,896,093	33,753,021	3,538,263,755	3,712,249,555
127	2,301	2,400	12,074	5,908,167	28,475,820	3,566,739,575	3,719,312,375
128	2,401	2,500	9,894	5,918,061	24,323,310	3,591,062,884	3,725,257,884
129	2,501	2,600	8,110	5,926,171	20,754,327	3,611,817,211	3,730,294,011
130	2,601	2,700	6,558	5,932,729	17,438,127	3,629,255,338	3,734,582,338
131	2,701	2,800	5,586	5,938,315	15,417,544	3,644,672,882	3,738,260,082
132	2,801	2,900	4,570	5,942,885	13,073,319	3,657,746,201	3,741,422,801
133	2,901	3,000	3,867	5,946,752	11,451,576	3,669,197,777	3,744,158,777
134	3,001	3,100	3,318	5,950,070	10,158,496	3,679,356,273	3,746,530,173
135	3,101	3,200	2,742	5,952,812	8,669,405	3,688,025,679	3,748,592,079
136	3,201	3,300	2,203	5,955,015	7,186,571	3,695,212,250	3,750,401,450
137	3,301	3,400	2,013	5,957,028	6,769,628	3,701,981,878	3,751,999,278
138	3,401	3,500	1,672	5,958,700	5,790,770	3,707,772,648	3,753,409,148
139	3,501	3,600	1,423	5,960,123	5,072,343	3,712,844,991	3,754,662,591
140	3,601	3,700	1,261	5,961,384	4,619,949	3,717,464,940	3,755,778,440
141	3,701	3,800	1,068	5,962,452	4,020,457	3,721,485,397	3,756,775,997
142	3,801	3,900	913	5,963,365	3,526,782	3,725,012,179	3,757,670,779
143	3,901	4,000	772	5,964,137	3,060,511	3,728,072,690	3,758,480,690
144	4,001	4,100	695	5,964,832	2,824,672	3,730,897,362	3,759,216,062
145	4,101	4,200	610	5,965,442	2,542,123	3,733,439,484	3,759,886,884
146	4,201	4,300	489	5,965,931	2,086,187	3,735,525,671	3,760,500,071
147	4,301	4,400	510	5,966,441	2,226,999	3,737,752,670	3,761,063,870

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
148	4,401	4,500	444	5,966,885	1,983,848	3,739,736,518	3,761,579,518
149	4,501	4,600	343	5,967,228	1,566,741	3,741,303,259	3,762,053,859
150	4,601	4,700	341	5,967,569	1,592,249	3,742,895,508	3,762,494,508
151	4,701	4,800	343	5,967,912	1,636,623	3,744,532,131	3,762,901,731
152	4,801	4,900	297	5,968,209	1,446,552	3,745,978,683	3,763,275,683
153	4,901	5,000	255	5,968,464	1,266,869	3,747,245,552	3,763,620,552
154	5,001	5,100	242	5,968,706	1,227,332	3,748,472,885	3,763,941,185
155	5,101	5,200	215	5,968,921	1,111,989	3,749,584,874	3,764,238,474
156	5,201	5,300	206	5,969,127	1,086,202	3,750,671,076	3,764,514,676
157	5,301	5,400	191	5,969,318	1,026,432	3,751,697,508	3,764,770,908
158	5,401	5,500	176	5,969,494	963,011	3,752,660,519	3,765,008,019
159	5,501	5,600	145	5,969,639	807,836	3,753,468,356	3,765,228,356
160	5,601	5,700	111	5,969,750	629,614	3,754,097,970	3,765,435,270
161	5,701	5,800	123	5,969,873	710,332	3,754,808,301	3,765,631,101
162	5,801	5,900	94	5,969,967	552,268	3,755,360,569	3,765,815,369
163	5,901	6,000	107	5,970,074	638,917	3,755,999,486	3,765,989,486
164	6,001	6,100	88	5,970,162	534,789	3,756,534,275	3,766,153,975
165	6,101	6,200	79	5,970,241	487,539	3,757,021,814	3,766,309,414
166	6,201	6,300	73	5,970,314	458,440	3,757,480,254	3,766,457,754
167	6,301	6,400	89	5,970,403	567,348	3,758,047,602	3,766,598,002
168	6,401	6,500	78	5,970,481	505,258	3,758,552,860	3,766,729,860
169	6,501	6,600	64	5,970,545	420,669	3,758,973,529	3,766,853,929
170	6,601	6,700	58	5,970,603	387,457	3,759,360,986	3,766,972,186
171	6,701	6,800	57	5,970,660	386,080	3,759,747,066	3,767,084,266
172	6,801	6,900	49	5,970,709	337,000	3,760,084,066	3,767,191,066
173	6,901	7,000	64	5,970,773	446,818	3,760,530,884	3,767,292,884
174	7,001	7,100	36	5,970,809	254,760	3,760,785,644	3,767,388,644
175	7,101	7,200	30	5,970,839	215,736	3,761,001,380	3,767,481,380
176	7,201	7,300	33	5,970,872	240,578	3,761,241,958	3,767,571,058
177	7,301	7,400	36	5,970,908	265,613	3,761,507,571	3,767,656,971
178	7,401	7,500	31	5,970,939	231,818	3,761,739,389	3,767,739,389
179	7,501	7,600	43	5,970,982	325,874	3,762,065,263	3,767,818,463
180	7,601	7,700	39	5,971,021	299,795	3,762,365,058	3,767,893,658
181	7,701	7,800	34	5,971,055	264,340	3,762,629,398	3,767,964,598
182	7,801	7,900	36	5,971,091	283,983	3,762,913,381	3,768,032,581
183	7,901	8,000	29	5,971,120	231,482	3,763,144,863	3,768,096,863
184	8,001	8,100	19	5,971,139	153,708	3,763,298,571	3,768,158,571
185	8,101	8,200	19	5,971,158	155,600	3,763,454,170	3,768,218,370
186	8,201	8,300	14	5,971,172	115,976	3,763,570,146	3,768,276,246
187	8,301	8,400	11	5,971,183	92,156	3,763,662,302	3,768,332,702
188	8,401	8,500	18	5,971,201	152,898	3,763,815,200	3,768,388,200
189	8,501	8,600	20	5,971,221	171,588	3,763,986,787	3,768,441,587
190	8,601	8,700	19	5,971,240	164,921	3,764,151,709	3,768,493,009
191	8,701	8,800	18	5,971,258	158,110	3,764,309,819	3,768,542,619
192	8,801	8,900	23	5,971,281	204,380	3,764,514,198	3,768,590,398
193	8,901	9,000	23	5,971,304	206,780	3,764,720,979	3,768,635,979
194	9,001	9,100	16	5,971,320	145,405	3,764,866,384	3,768,679,284
195	9,101	9,200	21	5,971,341	193,171	3,765,059,555	3,768,721,155
196	9,201	9,300	13	5,971,354	120,839	3,765,180,394	3,768,760,894

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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
197	9,301	9,400	12	5,971,366	112,673	3,765,293,067	3,768,799,267
198	9,401	9,500	15	5,971,381	142,451	3,765,435,518	3,768,836,518
199	9,501	9,600	11	5,971,392	105,602	3,765,541,120	3,768,872,320
200	9,601	9,700	11	5,971,403	106,738	3,765,647,858	3,768,907,058
201	9,701	9,800	11	5,971,414	107,626	3,765,755,484	3,768,940,484
202	9,801	9,900	14	5,971,428	138,422	3,765,893,906	3,768,972,806
203	9,901	10,000	8	5,971,436	79,701	3,765,973,607	3,769,003,607
204	10,001	10,100	8	5,971,444	80,738	3,766,054,345	3,769,033,845
205	10,101	10,200	5	5,971,449	51,038	3,766,105,383	3,769,063,383
206	10,201	10,300	8	5,971,457	82,298	3,766,187,681	3,769,092,281
207	10,301	10,400	12	5,971,469	124,681	3,766,312,362	3,769,120,362
208	10,401	10,500	16	5,971,485	167,910	3,766,480,272	3,769,147,272
209	10,501	10,600	12	5,971,497	127,185	3,766,607,457	3,769,172,657
210	10,601	10,700	8	5,971,505	85,414	3,766,692,871	3,769,196,671
211	10,701	10,800	4	5,971,509	43,136	3,766,736,007	3,769,220,007
212	10,801	10,900	8	5,971,517	87,119	3,766,823,125	3,769,242,925
213	10,901	11,000	8	5,971,525	87,900	3,766,911,025	3,769,265,025
214	11,001	11,100	10	5,971,535	110,970	3,767,021,996	3,769,286,396
215	11,101	11,200	2	5,971,537	22,372	3,767,044,368	3,769,306,768
216	11,201	11,300	11	5,971,548	124,201	3,767,168,569	3,769,326,869
217	11,301	11,400	8	5,971,556	91,125	3,767,259,694	3,769,345,894
218	11,401	11,500	4	5,971,560	45,899	3,767,305,593	3,769,364,093
219	11,501	11,600	2	5,971,562	23,201	3,767,328,794	3,769,381,994
220	11,601	11,700	6	5,971,568	70,134	3,767,398,928	3,769,399,628
221	11,701	11,800	5	5,971,573	59,169	3,767,458,097	3,769,416,897
222	11,801	11,900	6	5,971,579	71,422	3,767,529,519	3,769,433,519
223	11,901	12,000	6	5,971,585	71,900	3,767,601,419	3,769,449,419
224	12,001	12,100	6	5,971,591	72,532	3,767,673,951	3,769,464,751
225	12,101	12,200	4	5,971,595	48,810	3,767,722,762	3,769,479,562
226	12,201	12,300	4	5,971,599	49,197	3,767,771,958	3,769,493,958
227	12,301	12,400	4	5,971,603	49,528	3,767,821,486	3,769,507,886
228	12,401	12,500	2	5,971,605	25,017	3,767,846,503	3,769,521,503
229	12,501	12,600	5	5,971,610	63,030	3,767,909,533	3,769,534,933
230	12,601	12,700	3	5,971,613	38,098	3,767,947,630	3,769,547,830
231	12,701	12,800	3	5,971,616	38,398	3,767,986,028	3,769,560,428
232	12,801	12,900	6	5,971,622	77,429	3,768,063,458	3,769,572,758
233	12,901	13,000	2	5,971,624	26,002	3,768,089,459	3,769,584,459
234	13,001	13,100	2	5,971,626	26,202	3,768,115,662	3,769,595,962
235	13,101	13,200	1	5,971,627	13,238	3,768,128,899	3,769,607,299
236	13,201	13,300	3	5,971,630	39,956	3,768,168,855	3,769,618,555
237	13,301	13,400	1	5,971,631	13,413	3,768,182,269	3,769,629,469
238	13,401	13,500	2	5,971,633	27,031	3,768,209,300	3,769,640,300
239	13,501	13,600	3	5,971,636	40,788	3,768,250,087	3,769,650,887
240	13,701	13,800	1	5,971,637	13,809	3,768,263,896	3,769,671,496
241	13,801	13,900	3	5,971,640	41,670	3,768,305,566	3,769,681,666
242	13,901	14,000	3	5,971,643	42,049	3,768,347,615	3,769,691,615
243	14,001	14,100	2	5,971,645	28,222	3,768,375,837	3,769,701,237
244	14,101	14,200	1	5,971,646	14,216	3,768,390,052	3,769,710,652
245	14,201	14,300	1	5,971,647	14,281	3,768,404,333	3,769,719,933

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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
246	14,301	14,400	2	5,971,649	28,777	3,768,433,110	3,769,729,110
247	14,401	14,500	1	5,971,650	14,505	3,768,447,615	3,769,738,115
248	14,501	14,600	3	5,971,653	43,820	3,768,491,435	3,769,747,035
249	14,601	14,700	1	5,971,654	14,742	3,768,506,177	3,769,755,677
250	14,801	14,900	1	5,971,655	14,931	3,768,521,107	3,769,772,707
251	14,901	15,000	1	5,971,656	15,048	3,768,536,156	3,769,781,156
252	15,001	15,100	1	5,971,657	15,076	3,768,551,232	3,769,789,432
253	15,101	15,200	1	5,971,658	15,243	3,768,566,475	3,769,797,675
254	15,201	15,300	1	5,971,659	15,284	3,768,581,759	3,769,805,759
255	15,301	15,400	1	5,971,660	15,456	3,768,597,214	3,769,813,814
256	15,501	15,600	1	5,971,661	15,630	3,768,612,845	3,769,829,645
257	15,601	15,700	3	5,971,664	47,100	3,768,659,945	3,769,837,445
258	15,701	15,800	1	5,971,665	15,829	3,768,675,774	3,769,844,974
259	15,901	16,000	5	5,971,670	80,015	3,768,755,789	3,769,859,789
260	16,001	16,100	2	5,971,672	32,277	3,768,788,066	3,769,866,766
261	16,101	16,200	2	5,971,674	32,440	3,768,820,506	3,769,873,506
262	16,201	16,300	2	5,971,676	32,629	3,768,853,135	3,769,880,035
263	16,301	16,400	2	5,971,678	32,820	3,768,885,956	3,769,886,356
264	16,401	16,500	2	5,971,680	33,025	3,768,918,981	3,769,892,481
265	16,501	16,600	3	5,971,683	49,888	3,768,968,868	3,769,898,468
266	16,601	16,700	2	5,971,685	33,421	3,769,002,289	3,769,904,089
267	16,801	16,900	2	5,971,687	33,875	3,769,036,163	3,769,914,963
268	17,001	17,100	1	5,971,688	17,122	3,769,053,285	3,769,925,385
269	17,301	17,400	2	5,971,690	34,884	3,769,088,168	3,769,940,768
270	17,401	17,500	1	5,971,691	17,531	3,769,105,700	3,769,945,700
271	17,601	17,700	2	5,971,693	35,396	3,769,141,095	3,769,955,295
272	17,701	17,800	1	5,971,694	17,773	3,769,158,868	3,769,959,868
273	17,901	18,000	1	5,971,695	18,024	3,769,176,893	3,769,968,893
274	18,001	18,100	1	5,971,696	18,138	3,769,195,030	3,769,973,330
275	18,201	18,300	1	5,971,697	18,300	3,769,213,331	3,769,981,931
276	18,301	18,400	2	5,971,699	36,901	3,769,250,231	3,769,986,231
277	18,501	18,600	2	5,971,701	37,286	3,769,287,518	3,769,994,318
278	19,401	19,500	1	5,971,702	19,563	3,769,307,081	3,770,028,581
279	19,601	19,700	1	5,971,703	19,706	3,769,326,787	3,770,035,987
280	19,701	19,800	1	5,971,704	19,808	3,769,346,596	3,770,039,596
281	20,401	20,500	1	5,971,705	20,584	3,769,367,179	3,770,064,179
282	20,701	20,800	1	5,971,706	20,790	3,769,387,969	3,770,074,369
283	20,801	20,900	1	5,971,707	20,918	3,769,408,887	3,770,077,687
284	21,001	21,100	1	5,971,708	21,173	3,769,430,060	3,770,084,160
285	22,501	22,600	1	5,971,709	22,657	3,769,452,717	3,770,130,717
286	22,901	23,000	1	5,971,710	23,079	3,769,475,796	3,770,142,796
287	24,701	24,800	1	5,971,711	24,807	3,769,500,603	3,770,195,003
288	27,801	27,900	2	5,971,713	55,840	3,769,556,442	3,770,281,842
289	28,401	28,500	1	5,971,714	28,598	3,769,585,040	3,770,297,540
290	30,001	30,100	1	5,971,715	30,148	3,769,615,189	3,770,337,589
291	30,301	30,400	1	5,971,716	30,505	3,769,645,694	3,770,344,894
292	33,101	33,200	1	5,971,717	33,330	3,769,679,024	3,770,409,424
293	34,201	34,300	1	5,971,718	34,370	3,769,713,394	3,770,433,694
294	34,901	35,000	1	5,971,719	35,108	3,769,748,501	3,770,448,501

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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
295	35,001	35,100	1	5,971,720	35,211	3,769,783,712	3,770,450,612
296	35,701	35,800	1	5,971,721	35,916	3,769,819,628	3,770,464,028
297	37,801	37,900	1	5,971,722	37,992	3,769,857,620	3,770,501,920
298	38,001	38,100	1	5,971,723	38,222	3,769,895,842	3,770,505,442
299	38,601	38,700	1	5,971,724	38,823	3,769,934,665	3,770,515,165
300	38,901	39,000	1	5,971,725	39,100	3,769,973,765	3,770,519,765
301	40,001	40,100	1	5,971,726	40,216	3,770,013,981	3,770,535,281
302	40,401	40,500	1	5,971,727	40,573	3,770,054,553	3,770,540,553
303	40,501	40,600	1	5,971,728	40,713	3,770,095,267	3,770,541,867
304	41,301	41,400	1	5,971,729	41,509	3,770,136,775	3,770,550,775
305	41,501	41,600	1	5,971,730	41,720	3,770,178,496	3,770,552,896
306	41,801	41,900	1	5,971,731	41,981	3,770,220,477	3,770,555,677
307	44,401	44,500	1	5,971,732	44,582	3,770,265,059	3,770,576,559
308	44,501	44,600	1	5,971,733	44,724	3,770,309,783	3,770,577,383
309	45,801	45,900	1	5,971,734	46,076	3,770,355,859	3,770,585,359
310	48,801	48,900	1	5,971,735	49,081	3,770,404,940	3,770,600,540
311	49,501	49,600	1	5,971,736	49,772	3,770,454,712	3,770,603,512
312	50,101	50,200	1	5,971,737	50,357	3,770,505,069	3,770,605,469
313	51,701	51,800	1	5,971,738	51,997	3,770,557,066	3,770,608,866
314	55,301	55,400	1	5,971,739	55,611	3,770,612,677	3,770,612,677

Duquesne Light Company
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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	2,925	2,925	0	0	0
2	1	1	308	3,233	308	308	451,235
3	2	2	319	3,552	638	945	902,161
4	3	3	305	3,857	914	1,860	1,352,769
5	4	4	286	4,143	1,143	3,003	1,803,071
6	5	5	264	4,407	1,319	4,322	2,253,087
7	6	6	287	4,694	1,721	6,042	2,702,838
8	7	7	293	4,987	2,049	8,092	3,152,303
9	8	8	256	5,243	2,046	10,138	3,601,474
10	9	9	204	5,447	1,835	11,973	4,050,390
11	10	10	219	5,666	2,188	14,161	4,499,101
12	11	11	201	5,867	2,209	16,371	4,947,594
13	12	12	251	6,118	3,010	19,380	5,395,884
14	13	13	257	6,375	3,338	22,719	5,843,924
15	14	14	229	6,604	3,204	25,922	6,291,706
16	15	15	276	6,880	4,137	30,059	6,739,259
17	16	16	258	7,138	4,125	34,184	7,186,536
18	17	17	227	7,365	3,856	38,040	7,633,555
19	18	18	243	7,608	4,371	42,411	8,080,347
20	19	19	236	7,844	4,481	46,891	8,526,895
21	20	20	239	8,083	4,776	51,668	8,973,208
22	21	21	246	8,329	5,162	56,830	9,419,281
23	22	22	234	8,563	5,144	61,974	9,865,108
24	23	23	248	8,811	5,700	67,674	10,310,701
25	24	24	267	9,078	6,403	74,077	10,756,045
26	25	25	243	9,321	6,070	80,147	11,201,122
27	26	26	258	9,579	6,703	86,850	11,645,956
28	27	27	255	9,834	6,880	93,730	12,090,532
29	28	28	246	10,080	6,883	100,613	12,534,853
30	29	29	244	10,324	7,071	107,683	12,978,927
31	30	30	229	10,553	6,865	114,548	13,422,758
32	31	31	252	10,805	7,806	122,354	13,866,359
33	32	32	256	11,061	8,186	130,540	14,309,708
34	33	33	271	11,332	8,936	139,476	14,752,800
35	34	34	284	11,616	9,649	149,125	15,195,621
36	35	35	269	11,885	9,408	158,533	15,638,158
37	36	36	301	12,186	10,828	169,360	16,080,424
38	37	37	276	12,462	10,204	179,565	16,522,391
39	38	38	306	12,768	11,619	191,184	16,964,080
40	39	39	274	13,042	10,678	201,862	17,405,464
41	40	40	292	13,334	11,671	213,533	17,846,573
42	41	41	289	13,623	11,840	225,373	18,287,390
43	42	42	252	13,875	10,576	235,949	18,727,919
44	43	43	301	14,176	12,933	248,882	19,168,194
45	44	44	256	14,432	11,255	260,138	19,608,170
46	45	45	275	14,707	12,366	272,503	20,047,888
47	46	46	302	15,009	13,881	286,385	20,487,331
48	47	47	302	15,311	14,183	300,568	20,926,471
49	48	48	296	15,607	14,197	314,765	21,365,309

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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
50	49	49	268	15,875	13,122	327,887	21,803,852
51	50	50	299	16,174	14,939	342,826	22,242,126
52	51	55	1,545	17,719	81,883	424,709	24,428,964
53	56	60	1,468	19,187	85,039	509,748	26,608,128
54	61	65	1,478	20,665	93,189	602,937	28,780,112
55	66	70	1,584	22,249	107,634	710,572	30,944,342
56	71	75	1,618	23,867	118,002	828,574	33,100,549
57	76	80	1,628	25,495	126,802	955,376	35,248,576
58	81	85	1,641	27,136	136,096	1,091,471	37,388,511
59	86	90	1,648	28,784	144,865	1,236,336	39,520,176
60	91	95	1,629	30,413	151,452	1,387,788	41,643,753
61	96	100	1,688	32,101	165,264	1,553,052	43,758,952
62	101	105	1,704	33,805	175,396	1,728,448	45,865,723
63	106	110	1,714	35,519	184,948	1,913,395	47,963,905
64	111	115	1,675	37,194	189,151	2,102,547	50,053,637
65	116	120	1,695	38,889	199,820	2,302,367	52,134,887
66	121	125	1,759	40,648	216,169	2,518,536	54,207,536
67	126	130	1,758	42,406	224,954	2,743,490	56,271,510
68	131	135	1,828	44,234	243,000	2,986,490	58,326,500
69	136	140	1,775	46,009	244,780	3,231,270	60,372,410
70	141	145	1,823	47,832	260,537	3,491,807	62,409,367
71	146	150	1,744	49,576	257,964	3,749,771	64,437,371
72	151	155	1,777	51,353	271,758	4,021,529	66,456,614
73	156	160	1,785	53,138	281,802	4,303,331	68,466,851
74	161	165	1,770	54,908	288,273	4,591,604	70,468,184
75	166	170	1,837	56,745	308,434	4,900,038	72,460,588
76	171	175	1,872	58,617	323,656	5,223,694	74,443,719
77	176	180	1,887	60,504	335,680	5,559,374	76,417,454
78	181	185	1,941	62,445	355,005	5,914,380	78,381,655
79	186	190	1,921	64,366	360,884	6,275,264	80,336,124
80	191	195	1,963	66,329	378,475	6,653,738	82,280,783
81	196	200	1,956	68,285	386,984	7,040,723	84,215,723
82	201	225	9,075	77,360	2,144,719	9,185,441	93,965,441
83	226	250	9,441	86,801	2,483,470	11,668,911	103,508,661
84	251	275	9,577	96,378	2,779,693	14,448,603	112,838,653
85	276	300	9,771	106,149	3,100,108	17,548,712	121,952,012
86	301	325	9,632	115,781	3,325,547	20,874,259	130,847,434
87	326	350	9,759	125,540	3,632,653	24,506,912	139,523,912
88	351	375	9,718	135,258	3,887,626	28,394,539	147,982,789
89	376	400	9,712	144,970	4,153,109	32,547,647	156,223,647
90	401	425	9,350	154,320	4,271,896	36,819,543	164,251,543
91	426	450	9,300	163,620	4,506,609	41,326,152	172,069,152
92	451	475	9,241	172,861	4,737,330	46,063,482	179,680,507
93	476	500	9,699	182,560	4,728,622	50,792,104	186,592,104
94	501	525	9,832	192,392	5,040,125	55,832,229	193,260,429
95	526	550	9,223	201,615	4,956,901	60,789,130	199,688,880
96	551	575	9,147	210,762	5,144,502	65,933,632	205,887,482
97	576	600	8,874	219,636	5,212,638	71,146,271	211,860,671
98	601	625	8,398	228,034	5,143,055	76,289,326	217,618,076

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
99	626	650	8,129	236,163	5,181,597	81,470,923	223,168,973
100	651	675	7,662	243,825	5,075,364	86,546,287	228,522,412
101	676	700	7,541	251,366	5,184,383	91,730,670	233,686,470
102	701	725	7,218	258,584	5,142,744	96,873,413	238,666,013
103	726	750	7,077	265,661	5,218,460	102,091,874	243,466,124
104	751	775	6,645	272,306	5,066,154	107,158,027	248,094,877
105	776	800	6,501	278,807	5,119,481	112,277,509	252,559,909
106	801	825	6,255	285,062	5,081,195	117,358,704	256,864,554
107	826	850	6,089	291,151	5,097,187	122,455,891	261,013,541
108	851	875	5,733	296,884	4,943,010	127,398,901	265,015,401
109	876	900	5,555	302,439	4,928,759	132,327,660	268,876,560
110	901	925	5,515	307,954	5,030,147	137,357,807	272,598,357
111	926	950	5,199	313,153	4,871,471	142,229,278	276,185,928
112	951	975	4,889	318,042	4,704,015	146,933,292	279,648,342
113	976	1,000	4,660	322,702	4,600,860	151,534,152	282,992,152
114	1,001	1,100	17,400	340,102	18,413,834	169,947,986	295,411,786
115	1,101	1,200	15,088	355,190	17,327,794	187,275,780	306,039,780
116	1,201	1,300	12,843	368,033	16,031,918	203,307,698	315,272,798
117	1,301	1,400	11,030	379,063	14,867,140	218,174,838	323,310,638
118	1,401	1,500	9,656	388,719	13,985,702	232,160,540	330,322,040
119	1,501	1,600	8,141	396,860	12,605,499	244,766,039	336,446,039
120	1,601	1,700	7,017	403,877	11,561,609	256,327,648	341,808,748
121	1,701	1,800	6,306	410,183	11,019,413	267,347,061	346,505,661
122	1,801	1,900	5,503	415,686	10,169,585	277,516,646	350,617,246
123	1,901	2,000	4,697	420,383	9,150,859	286,667,504	354,221,504
124	2,001	2,100	4,007	424,390	8,205,953	294,873,457	357,390,457
125	2,101	2,200	3,499	427,889	7,513,230	302,386,687	360,182,887
126	2,201	2,300	3,029	430,918	6,810,780	309,197,467	362,654,067
127	2,301	2,400	2,670	433,588	6,267,502	315,464,969	364,837,769
128	2,401	2,500	2,362	435,950	5,781,960	321,246,929	366,771,929
129	2,501	2,600	1,989	437,939	5,064,040	326,310,970	368,485,570
130	2,601	2,700	1,810	439,749	4,790,284	331,101,254	370,010,954
131	2,701	2,800	1,561	441,310	4,289,088	335,390,341	371,370,341
132	2,801	2,900	1,400	442,710	3,985,658	339,376,000	372,581,000
133	2,901	3,000	1,258	443,968	3,707,122	343,083,121	373,659,121
134	3,001	3,100	1,077	445,045	3,282,112	346,365,233	374,621,733
135	3,101	3,200	966	446,011	3,040,021	349,405,254	375,482,054
136	3,201	3,300	796	446,807	2,583,849	351,989,103	376,254,003
137	3,301	3,400	791	447,598	2,648,910	354,638,013	376,948,813
138	3,401	3,500	616	448,214	2,123,057	356,761,071	377,572,071
139	3,501	3,600	629	448,843	2,230,810	358,991,881	378,133,081
140	3,601	3,700	577	449,420	2,105,476	361,097,357	378,635,357
141	3,701	3,800	468	449,888	1,752,920	362,850,278	379,083,878
142	3,801	3,900	413	450,301	1,588,312	364,438,590	379,488,690
143	3,901	4,000	361	450,662	1,424,686	365,863,276	379,855,276
144	4,001	4,100	356	451,018	1,440,368	367,303,644	380,185,844
145	4,101	4,200	332	451,350	1,376,514	368,680,158	380,482,158
146	4,201	4,300	273	451,623	1,158,975	369,839,134	380,748,234
147	4,301	4,400	257	451,880	1,116,544	370,955,678	380,987,678

Duquesne Light Company
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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
148	4,401	4,500	207	452,087	919,978	371,875,655	381,204,155
149	4,501	4,600	210	452,297	954,410	372,830,066	381,399,866
150	4,601	4,700	175	452,472	813,484	373,643,550	381,577,150
151	4,701	4,800	121	452,593	573,977	374,217,527	381,739,127
152	4,801	4,900	137	452,730	663,322	374,880,850	381,887,850
153	4,901	5,000	105	452,835	519,436	375,400,285	382,025,285
154	5,001	5,100	120	452,955	605,965	376,006,250	382,151,750
155	5,101	5,200	98	453,053	504,335	376,510,585	382,266,985
156	5,201	5,300	76	453,129	398,800	376,909,386	382,373,686
157	5,301	5,400	80	453,209	427,541	377,336,927	382,472,327
158	5,401	5,500	66	453,275	359,425	377,696,352	382,563,852
159	5,501	5,600	59	453,334	327,370	378,023,723	382,649,323
160	5,601	5,700	66	453,400	372,618	378,396,341	382,728,341
161	5,701	5,800	45	453,445	258,470	378,654,811	382,801,811
162	5,801	5,900	50	453,495	291,984	378,946,795	382,870,295
163	5,901	6,000	40	453,535	237,769	379,184,564	382,934,564
164	6,001	6,100	44	453,579	266,043	379,450,607	382,994,707
165	6,101	6,200	30	453,609	184,297	379,634,904	383,051,104
166	6,201	6,300	34	453,643	212,350	379,847,254	383,104,354
167	6,301	6,400	31	453,674	196,691	380,043,945	383,154,345
168	6,401	6,500	37	453,711	238,236	380,282,181	383,200,681
169	6,501	6,600	32	453,743	209,431	380,491,612	383,243,812
170	6,601	6,700	28	453,771	186,172	380,677,784	383,284,084
171	6,701	6,800	31	453,802	209,529	380,887,313	383,321,713
172	6,801	6,900	20	453,822	137,078	381,024,391	383,356,591
173	6,901	7,000	19	453,841	132,031	381,156,421	383,389,421
174	7,001	7,100	19	453,860	133,951	381,290,373	383,420,373
175	7,101	7,200	10	453,870	71,495	381,361,867	383,449,867
176	7,201	7,300	12	453,882	86,895	381,448,762	383,478,162
177	7,301	7,400	12	453,894	88,356	381,537,118	383,505,518
178	7,401	7,500	15	453,909	111,507	381,648,626	383,531,126
179	7,501	7,600	20	453,929	150,969	381,799,595	383,555,195
180	7,601	7,700	14	453,943	106,955	381,906,550	383,577,450
181	7,701	7,800	13	453,956	100,836	382,007,386	383,598,586
182	7,801	7,900	11	453,967	86,233	382,093,619	383,618,319
183	7,901	8,000	10	453,977	79,425	382,173,043	383,637,043
184	8,001	8,100	10	453,987	80,484	382,253,527	383,654,827
185	8,101	8,200	9	453,996	73,211	382,326,739	383,671,539
186	8,201	8,300	7	454,003	57,798	382,384,537	383,687,637
187	8,301	8,400	10	454,013	83,458	382,467,995	383,702,795
188	8,401	8,500	7	454,020	59,058	382,527,053	383,717,053
189	8,501	8,600	8	454,028	68,367	382,595,420	383,730,620
190	8,601	8,700	10	454,038	86,576	382,681,996	383,743,396
191	8,701	8,800	5	454,043	43,631	382,725,627	383,755,227
192	8,801	8,900	8	454,051	70,808	382,796,435	383,766,535
193	8,901	9,000	5	454,056	44,803	382,841,238	383,777,238
194	9,001	9,100	2	454,058	18,025	382,859,263	383,787,463
195	9,101	9,200	2	454,060	18,298	382,877,562	383,797,562
196	9,201	9,300	4	454,064	37,011	382,914,572	383,807,372

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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
197	9,301	9,400	4	454,068	37,299	382,951,871	383,816,671
198	9,401	9,500	3	454,071	28,334	382,980,206	383,825,706
199	9,501	9,600	4	454,075	38,154	383,018,360	383,834,360
200	9,601	9,700	1	454,076	9,605	383,027,964	383,842,764
201	9,701	9,800	1	454,077	9,751	383,037,715	383,851,115
202	9,801	9,900	2	454,079	19,704	383,057,419	383,859,319
203	9,901	10,000	4	454,083	39,711	383,097,130	383,867,130
204	10,001	10,100	3	454,086	30,098	383,127,228	383,874,628
205	10,101	10,200	3	454,089	30,471	383,157,699	383,881,899
206	10,201	10,300	2	454,091	20,471	383,178,170	383,888,870
207	10,301	10,400	5	454,096	51,675	383,229,845	383,895,445
208	10,401	10,500	3	454,099	31,400	383,261,245	383,901,745
209	10,501	10,600	3	454,102	31,685	383,292,930	383,907,730
210	10,601	10,700	1	454,103	10,603	383,303,533	383,913,433
211	10,701	10,800	3	454,106	32,153	383,335,686	383,918,886
212	10,801	10,900	2	454,108	21,747	383,357,433	383,924,233
213	11,001	11,100	3	454,111	33,134	383,390,567	383,934,467
214	11,101	11,200	1	454,112	11,191	383,401,758	383,939,358
215	11,201	11,300	1	454,113	11,258	383,413,016	383,944,116
216	11,301	11,400	2	454,115	22,684	383,435,700	383,948,700
217	11,401	11,500	2	454,117	22,824	383,458,524	383,953,024
218	11,501	11,600	2	454,119	23,126	383,481,650	383,957,250
219	11,601	11,700	3	454,122	35,007	383,516,657	383,961,257
220	11,701	11,800	1	454,123	11,790	383,528,447	383,965,047
221	11,801	11,900	3	454,126	35,497	383,563,944	383,968,544
222	12,001	12,100	3	454,129	36,104	383,600,048	383,975,148
223	12,201	12,300	2	454,131	24,465	383,624,513	383,981,213
224	12,301	12,400	1	454,132	12,355	383,636,868	383,984,068
225	12,401	12,500	1	454,133	12,402	383,649,270	383,986,770
226	12,501	12,600	2	454,135	25,054	383,674,324	383,989,324
227	12,701	12,800	1	454,136	12,749	383,687,073	383,994,273
228	12,801	12,900	1	454,137	12,817	383,699,890	383,996,590
229	13,001	13,100	1	454,138	13,058	383,712,948	384,001,148
230	13,101	13,200	2	454,140	26,250	383,739,198	384,003,198
231	13,201	13,300	1	454,141	13,251	383,752,449	384,005,149
232	13,301	13,400	1	454,142	13,358	383,765,807	384,007,007
233	13,401	13,500	2	454,144	26,866	383,792,673	384,008,673
234	13,501	13,600	1	454,145	13,502	383,806,175	384,010,175
235	13,801	13,900	1	454,146	13,839	383,820,014	384,014,614
236	13,901	14,000	1	454,147	13,965	383,833,979	384,015,979
237	14,001	14,100	1	454,148	14,063	383,848,043	384,017,243
238	14,101	14,200	1	454,149	14,126	383,862,169	384,018,369
239	14,401	14,500	1	454,150	14,390	383,876,559	384,021,559
240	14,701	14,800	1	454,151	14,748	383,891,307	384,024,507
241	14,801	14,900	1	454,152	14,817	383,906,124	384,025,324
242	15,501	15,600	1	454,153	15,518	383,921,642	384,030,842
243	15,801	15,900	3	454,156	47,584	383,969,226	384,032,826
244	19,301	19,400	1	454,157	19,373	383,988,599	384,046,799
245	20,501	20,600	1	454,158	20,584	384,009,183	384,050,383

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
246	20,801	20,900	1	454,159	20,873	384,030,057	384,050,957
247	38,201	38,300	1	454,160	38,266	384,068,323	384,068,323

Duquesne Light Company
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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	351	351	0	0	0
2	1	1	29	380	29	29	68,222
3	2	2	56	436	112	141	136,415
4	3	3	50	486	150	291	204,552
5	4	4	42	528	168	459	272,639
6	5	5	34	562	170	628	340,683
7	6	6	23	585	138	766	408,694
8	7	7	27	612	189	955	476,682
9	8	8	14	626	112	1,067	544,643
10	9	9	16	642	144	1,211	612,590
11	10	10	17	659	170	1,381	680,521
12	11	11	18	677	198	1,579	748,435
13	12	12	30	707	360	1,938	816,330
14	13	13	27	734	351	2,289	884,196
15	14	14	25	759	350	2,639	952,035
16	15	15	23	782	345	2,984	1,019,849
17	16	16	22	804	352	3,335	1,087,639
18	17	17	35	839	595	3,930	1,155,408
19	18	18	41	880	737	4,667	1,223,141
20	19	19	26	906	494	5,161	1,290,834
21	20	20	32	938	639	5,800	1,358,500
22	21	21	34	972	713	6,514	1,426,135
23	22	22	31	1,003	681	7,195	1,493,735
24	23	23	33	1,036	758	7,954	1,561,305
25	24	24	42	1,078	1,007	8,961	1,628,841
26	25	25	27	1,105	674	9,635	1,696,335
27	26	26	28	1,133	727	10,363	1,763,803
28	27	27	31	1,164	836	11,199	1,831,242
29	28	28	44	1,208	1,231	12,430	1,898,650
30	29	29	37	1,245	1,072	13,502	1,966,014
31	30	30	43	1,288	1,289	14,791	2,033,341
32	31	31	43	1,331	1,332	16,123	2,100,625
33	32	32	42	1,373	1,343	17,466	2,167,866
34	33	33	32	1,405	1,055	18,521	2,235,065
35	34	34	32	1,437	1,087	19,608	2,302,232
36	35	35	26	1,463	909	20,517	2,369,367
37	36	36	44	1,507	1,583	22,100	2,436,476
38	37	37	44	1,551	1,627	23,727	2,503,541
39	38	38	34	1,585	1,291	25,018	2,570,562
40	39	39	29	1,614	1,130	26,148	2,637,549
41	40	40	28	1,642	1,119	27,267	2,704,507
42	41	41	27	1,669	1,106	28,373	2,771,437
43	42	42	30	1,699	1,259	29,632	2,838,340
44	43	43	31	1,730	1,332	30,964	2,905,213
45	44	44	34	1,764	1,495	32,459	2,972,055
46	45	45	23	1,787	1,034	33,493	3,038,863
47	46	46	34	1,821	1,563	35,056	3,105,648
48	47	47	35	1,856	1,644	36,699	3,172,398

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
49	48	48	28	1,884	1,343	38,042	3,239,114
50	49	49	35	1,919	1,714	39,756	3,305,802
51	50	50	39	1,958	1,948	41,704	3,372,454
52	51	55	204	2,162	10,795	52,500	3,705,105
53	56	60	255	2,417	14,809	67,309	4,036,669
54	61	65	261	2,678	16,456	83,765	4,366,940
55	66	70	260	2,938	17,670	101,434	4,695,884
56	71	75	265	3,203	19,274	120,709	5,023,459
57	76	80	288	3,491	22,475	143,184	5,349,744
58	81	85	318	3,809	26,382	169,566	5,674,506
59	86	90	279	4,088	25,433	194,998	5,998,648
60	91	95	259	4,347	24,981	219,979	6,321,449
61	96	100	253	4,600	25,715	245,694	6,642,994
62	101	105	237	4,837	25,388	271,082	6,963,362
63	106	110	226	5,063	25,475	296,557	7,282,657
64	111	115	222	5,285	26,326	322,883	7,601,003
65	116	120	203	5,488	24,059	346,942	7,917,142
66	121	125	202	5,690	24,799	371,741	8,232,116
67	126	130	175	5,865	23,667	395,408	8,547,448
68	131	135	162	6,027	22,854	418,261	8,861,971
69	136	140	176	6,203	25,660	443,922	9,175,722
70	141	145	168	6,371	25,395	469,316	9,488,606
71	146	150	164	6,535	24,258	493,575	9,799,275
72	151	155	164	6,699	26,611	520,185	10,110,655
73	156	160	171	6,870	26,990	547,176	10,419,656
74	161	165	160	7,030	27,699	574,874	10,729,469
75	166	170	182	7,212	30,524	605,399	11,036,769
76	171	175	168	7,380	30,770	636,169	11,344,944
77	176	180	168	7,548	31,682	667,851	11,652,351
78	181	185	158	7,706	30,714	698,566	11,958,961
79	186	190	173	7,879	32,548	731,113	12,262,973
80	191	195	177	8,056	34,143	765,256	12,566,071
81	196	200	193	8,249	38,178	803,434	12,868,234
82	201	225	970	9,219	208,766	1,012,200	14,366,850
83	226	250	935	10,154	246,631	1,258,832	15,863,582
84	251	275	1,001	11,155	292,252	1,551,083	17,341,033
85	276	300	1,092	12,247	343,045	1,894,128	18,791,928
86	301	325	1,168	13,415	396,282	2,290,410	20,216,760
87	326	350	1,154	14,569	424,072	2,714,482	21,615,882
88	351	375	1,292	15,861	504,388	3,218,870	22,985,870
89	376	400	1,299	17,160	542,265	3,761,135	24,326,335
90	401	425	1,375	18,535	608,616	4,369,752	25,635,902
91	426	450	1,388	19,923	648,578	5,018,329	26,910,829
92	451	475	1,515	21,438	700,662	5,718,991	28,108,116
93	476	500	1,574	23,012	767,414	6,486,406	29,266,906
94	501	525	1,508	24,520	773,075	7,259,480	30,387,305
95	526	550	1,512	26,032	812,567	8,072,047	31,469,597
96	551	575	1,466	27,498	824,503	8,896,551	32,514,676

Duquesne Light Company
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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
97	576	600	1,384	28,882	813,448	9,709,999	33,524,599
98	601	625	1,415	30,297	866,130	10,576,129	34,498,629
99	626	650	1,293	31,590	824,347	11,400,476	35,439,426
100	651	675	1,320	32,910	874,136	12,274,612	36,347,137
101	676	700	1,228	34,138	844,026	13,118,638	37,223,138
102	701	725	1,246	35,384	887,941	14,006,579	38,068,604
103	726	750	1,187	36,571	875,480	14,882,059	38,883,559
104	751	775	1,099	37,670	838,160	15,720,220	39,670,045
105	776	800	1,123	38,793	884,120	16,604,340	40,428,340
106	801	825	1,046	39,839	849,859	17,454,199	41,159,749
107	826	850	1,036	40,875	867,393	18,321,592	41,864,892
108	851	875	1,002	41,877	864,320	19,185,912	42,544,912
109	876	900	910	42,787	806,914	19,992,827	43,200,227
110	901	925	950	43,737	866,511	20,859,338	43,832,638
111	926	950	851	44,588	797,790	21,657,128	44,442,878
112	951	975	876	45,464	842,831	22,499,958	45,031,233
113	976	1,000	876	46,340	864,859	23,364,817	45,597,817
114	1,001	1,100	3,017	49,357	3,162,840	26,527,657	47,665,257
115	1,101	1,200	2,646	52,003	3,038,060	29,565,718	49,449,718
116	1,201	1,300	2,293	54,296	2,861,542	32,427,259	50,987,359
117	1,301	1,400	1,985	56,281	2,676,291	35,103,550	52,312,350
118	1,401	1,500	1,661	57,942	2,407,361	37,510,911	53,457,411
119	1,501	1,600	1,458	59,400	2,257,039	39,767,950	54,444,750
120	1,601	1,700	1,221	60,621	2,010,060	41,778,010	55,296,410
121	1,701	1,800	1,025	61,646	1,790,075	43,568,085	56,036,685
122	1,801	1,900	862	62,508	1,591,215	45,159,300	56,682,800
123	1,901	2,000	753	63,261	1,466,402	46,625,702	57,249,702
124	2,001	2,100	603	63,864	1,235,015	47,860,717	57,749,617
125	2,101	2,200	550	64,414	1,180,432	49,041,149	58,190,949
126	2,201	2,300	488	64,902	1,096,765	50,137,914	58,581,214
127	2,301	2,400	383	65,285	898,964	51,036,878	58,928,078
128	2,401	2,500	357	65,642	873,839	51,910,717	59,238,217
129	2,501	2,600	346	65,988	882,291	52,793,008	59,514,008
130	2,601	2,700	285	66,273	753,895	53,546,903	59,756,903
131	2,701	2,800	231	66,504	634,966	54,181,869	59,975,069
132	2,801	2,900	223	66,727	634,952	54,816,820	60,170,220
133	2,901	3,000	184	66,911	542,068	55,358,888	60,344,888
134	3,001	3,100	151	67,062	459,802	55,818,690	60,502,790
135	3,101	3,200	133	67,195	419,108	56,237,798	60,647,398
136	3,201	3,300	127	67,322	411,891	56,649,689	60,777,989
137	3,301	3,400	122	67,444	408,911	57,058,600	60,897,200
138	3,401	3,500	109	67,553	375,561	57,434,161	61,004,161
139	3,501	3,600	97	67,650	344,160	57,778,321	61,101,121
140	3,601	3,700	74	67,724	270,764	58,049,085	61,190,385
141	3,701	3,800	86	67,810	322,380	58,371,465	61,270,865
142	3,801	3,900	59	67,869	226,749	58,598,215	61,343,815
143	3,901	4,000	51	67,920	201,158	58,799,373	61,411,373
144	4,001	4,100	47	67,967	190,098	58,989,471	61,474,071

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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
145	4,101	4,200	41	68,008	170,000	59,159,471	61,532,471
146	4,201	4,300	36	68,044	153,133	59,312,604	61,587,304
147	4,301	4,400	41	68,085	178,586	59,491,190	61,638,390
148	4,401	4,500	42	68,127	186,780	59,677,969	61,684,969
149	4,501	4,600	24	68,151	109,364	59,787,333	61,728,533
150	4,601	4,700	27	68,178	125,618	59,912,951	61,769,451
151	4,701	4,800	34	68,212	161,405	60,074,356	61,807,156
152	4,801	4,900	20	68,232	96,772	60,171,128	61,842,028
153	4,901	5,000	22	68,254	109,047	60,280,176	61,875,176
154	5,001	5,100	16	68,270	80,903	60,361,079	61,906,379
155	5,101	5,200	21	68,291	108,133	60,469,211	61,935,611
156	5,201	5,300	20	68,311	104,975	60,574,187	61,962,787
157	5,301	5,400	11	68,322	58,686	60,632,873	61,988,273
158	5,401	5,500	8	68,330	43,385	60,676,258	62,012,758
159	5,501	5,600	12	68,342	66,764	60,743,022	62,036,622
160	5,601	5,700	18	68,360	101,669	60,844,691	62,058,791
161	5,701	5,800	11	68,371	63,232	60,907,923	62,079,523
162	5,801	5,900	9	68,380	52,555	60,960,478	62,099,178
163	5,901	6,000	7	68,387	41,566	61,002,044	62,118,044
164	6,001	6,100	13	68,400	78,815	61,080,858	62,136,158
165	6,101	6,200	8	68,408	49,386	61,130,244	62,153,244
166	6,201	6,300	7	68,415	43,683	61,173,927	62,169,327
167	6,301	6,400	4	68,419	25,318	61,199,245	62,184,845
168	6,401	6,500	5	68,424	32,186	61,231,431	62,199,931
169	6,501	6,600	8	68,432	52,365	61,283,796	62,214,396
170	6,601	6,700	5	68,437	33,153	61,316,949	62,228,149
171	6,701	6,800	2	68,439	13,477	61,330,426	62,241,626
172	6,801	6,900	2	68,441	13,726	61,344,152	62,254,952
173	6,901	7,000	8	68,449	55,552	61,399,704	62,267,704
174	7,001	7,100	7	68,456	49,314	61,449,019	62,279,719
175	7,101	7,200	3	68,459	21,492	61,470,510	62,291,310
176	7,201	7,300	4	68,463	28,930	61,499,440	62,302,440
177	7,301	7,400	4	68,467	29,327	61,528,768	62,313,168
178	7,401	7,500	7	68,474	52,099	61,580,867	62,323,367
179	7,501	7,600	5	68,479	37,814	61,618,680	62,333,080
180	7,601	7,700	4	68,483	30,602	61,649,283	62,342,283
181	7,701	7,800	2	68,485	15,495	61,664,777	62,351,177
182	7,801	7,900	2	68,487	15,669	61,680,446	62,359,846
183	7,901	8,000	1	68,488	7,974	61,688,420	62,368,420
184	8,001	8,100	4	68,492	32,214	61,720,634	62,376,734
185	8,101	8,200	2	68,494	16,331	61,736,965	62,384,765
186	8,301	8,400	1	68,495	8,361	61,745,326	62,400,526
187	8,401	8,500	3	68,498	25,357	61,770,683	62,408,183
188	8,501	8,600	3	68,501	25,728	61,796,411	62,415,611
189	8,601	8,700	5	68,506	43,285	61,839,696	62,422,596
190	8,701	8,800	2	68,508	17,469	61,857,165	62,429,165
191	8,801	8,900	3	68,511	26,534	61,883,699	62,435,499
192	9,001	9,100	1	68,512	9,008	61,892,707	62,447,807

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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
193	9,101	9,200	2	68,514	18,201	61,910,908	62,453,708
194	9,201	9,300	2	68,516	18,493	61,929,401	62,459,501
195	9,401	9,500	2	68,518	18,913	61,948,314	62,470,814
196	9,501	9,600	2	68,520	19,110	61,967,423	62,476,223
197	9,701	9,800	2	68,522	19,483	61,986,907	62,486,707
198	9,801	9,900	3	68,525	29,589	62,016,496	62,491,696
199	9,901	10,000	2	68,527	19,908	62,036,404	62,496,404
200	10,101	10,200	2	68,529	20,340	62,056,744	62,505,544
201	10,201	10,300	1	68,530	10,224	62,066,967	62,509,867
202	10,301	10,400	1	68,531	10,386	62,077,353	62,514,153
203	10,401	10,500	2	68,533	20,826	62,098,179	62,518,179
204	10,501	10,600	1	68,534	10,529	62,108,708	62,522,108
205	10,601	10,700	1	68,535	10,691	62,119,399	62,525,999
206	10,701	10,800	1	68,536	10,723	62,130,123	62,529,723
207	10,801	10,900	2	68,538	21,685	62,151,807	62,533,307
208	11,201	11,300	1	68,539	11,250	62,163,057	62,547,257
209	11,301	11,400	2	68,541	22,661	62,185,718	62,550,518
210	11,701	11,800	1	68,542	11,771	62,197,488	62,563,288
211	11,801	11,900	1	68,543	11,874	62,209,363	62,566,363
212	12,301	12,400	1	68,544	12,347	62,221,710	62,581,310
213	12,601	12,700	1	68,545	12,630	62,234,340	62,589,940
214	12,801	12,900	1	68,546	12,811	62,247,150	62,595,450
215	13,301	13,400	1	68,547	13,339	62,260,490	62,608,890
216	13,901	14,000	1	68,548	13,965	62,274,454	62,624,454
217	14,001	14,100	1	68,549	14,051	62,288,505	62,626,905
218	15,101	15,200	1	68,550	15,135	62,303,640	62,653,240
219	15,201	15,300	3	68,553	45,701	62,349,341	62,655,341
220	15,501	15,600	1	68,554	15,554	62,364,896	62,661,296
221	15,801	15,900	1	68,555	15,879	62,380,775	62,666,975
222	15,901	16,000	2	68,557	31,861	62,412,636	62,668,636
223	16,201	16,300	2	68,559	32,533	62,445,169	62,673,369
224	16,601	16,700	1	68,560	16,684	62,461,852	62,678,952
225	16,901	17,000	1	68,561	16,918	62,478,771	62,682,771
226	17,001	17,100	1	68,562	17,065	62,495,836	62,683,936
227	17,201	17,300	1	68,563	17,252	62,513,088	62,686,088
228	17,301	17,400	1	68,564	17,374	62,530,462	62,687,062
229	18,101	18,200	1	68,565	18,162	62,548,625	62,694,225
230	18,201	18,300	2	68,567	36,527	62,585,151	62,694,951
231	19,101	19,200	1	68,568	19,098	62,604,249	62,700,249
232	21,001	21,100	1	68,569	20,996	62,625,245	62,709,645
233	21,301	21,400	1	68,570	21,285	62,646,530	62,710,730
234	22,701	22,800	1	68,571	22,760	62,669,290	62,714,890
235	23,101	23,200	1	68,572	23,132	62,692,422	62,715,622
236	24,601	24,700	1	68,573	24,622	62,717,044	62,717,044

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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	20,239	20,239	0	0	0
2	1	100	96,771	117,010	3,987,785	3,987,785	21,453,485
3	101	200	48,158	165,168	7,171,210	11,158,995	36,458,795
4	201	300	31,857	197,025	8,005,179	19,164,174	47,556,774
5	301	400	23,330	220,355	8,262,443	27,426,617	55,951,417
6	401	500	17,725	238,080	8,103,062	35,529,679	62,323,179
7	501	600	13,298	251,378	7,441,715	42,971,394	67,144,794
8	601	700	10,341	261,719	6,856,400	49,827,794	70,791,394
9	701	800	7,598	269,317	5,833,874	55,661,668	73,541,668
10	801	900	5,571	274,888	4,869,719	60,531,388	75,632,488
11	901	1,000	3,712	278,600	3,660,542	64,191,930	77,258,930
12	1,001	1,100	2,526	281,126	2,784,631	66,976,561	78,571,661
13	1,101	1,200	1,812	282,938	2,224,502	69,201,063	79,675,863
14	1,201	1,300	1,399	284,337	1,767,244	70,968,307	80,497,307
15	1,301	1,400	1,096	285,433	1,497,574	72,465,880	81,193,480
16	1,401	1,500	843	286,276	1,235,937	73,701,818	81,788,318
17	1,501	1,600	624	286,900	977,365	74,679,183	82,306,383
18	1,601	1,700	495	287,395	826,270	75,505,453	82,767,853
19	1,701	1,800	425	287,820	752,477	76,257,929	83,182,529
20	1,801	1,900	366	288,186	685,254	76,943,184	83,557,084
21	1,901	2,000	297	288,483	586,309	77,529,492	83,897,492
22	2,001	2,100	235	288,718	487,702	78,017,194	84,210,094
23	2,101	2,200	185	288,903	435,309	78,452,503	84,533,303
24	2,201	2,300	184	289,087	419,124	78,871,626	84,805,626
25	2,301	2,400	140	289,227	333,094	79,204,720	85,060,720
26	2,401	2,500	152	289,379	377,617	79,582,337	85,302,337
27	2,501	2,600	128	289,507	330,435	79,912,772	85,528,772
28	2,601	2,700	139	289,646	372,768	80,285,540	85,742,240
29	2,701	2,800	101	289,747	281,498	80,567,038	85,943,038
30	2,801	2,900	113	289,860	326,394	80,893,432	86,133,732
31	2,901	3,000	99	289,959	295,246	81,188,678	86,312,678
32	3,001	3,100	77	290,036	238,020	81,426,698	86,482,798
33	3,101	3,200	76	290,112	242,920	81,669,618	86,645,618
34	3,201	3,300	69	290,181	227,084	81,896,702	86,800,502
35	3,301	3,400	56	290,237	190,288	82,086,990	86,948,990
36	3,401	3,500	70	290,307	244,622	82,331,612	87,091,612
37	3,501	3,600	56	290,363	201,051	82,532,663	87,227,063
38	3,601	3,700	54	290,417	199,897	82,732,560	87,357,560
39	3,701	3,800	49	290,466	186,363	82,918,923	87,482,723
40	3,801	3,900	43	290,509	167,745	83,086,669	87,602,869
41	3,901	4,000	41	290,550	164,130	83,250,799	87,718,799
42	4,001	4,100	48	290,598	196,647	83,447,446	87,830,346
43	4,101	4,200	55	290,653	231,093	83,678,539	87,937,339
44	4,201	4,300	31	290,684	133,579	83,812,118	88,039,018
45	4,301	4,400	48	290,732	211,244	84,023,362	88,137,362
46	4,401	4,500	33	290,765	148,927	84,172,289	88,231,289

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kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
47	4,501	4,600	28	290,793	129,288	84,301,576	88,321,976
48	4,601	4,700	31	290,824	145,941	84,447,517	88,409,617
49	4,701	4,800	24	290,848	115,535	84,563,051	88,494,251
50	4,801	4,900	33	290,881	162,213	84,725,264	88,576,664
51	4,901	5,000	34	290,915	170,320	84,895,584	88,655,584
52	5,001	5,100	20	290,935	102,256	84,997,839	88,731,039
53	5,101	5,200	18	290,953	93,930	85,091,769	88,804,569
54	5,201	5,300	27	290,980	143,712	85,235,481	88,876,581
55	5,301	5,400	18	290,998	97,428	85,332,909	88,945,509
56	5,401	5,500	21	291,019	115,887	85,448,796	89,012,796
57	5,501	5,600	19	291,038	106,639	85,555,436	89,077,836
58	5,601	5,700	13	291,051	74,332	85,629,768	89,140,968
59	5,701	5,800	13	291,064	75,803	85,705,571	89,202,971
60	5,801	5,900	16	291,080	94,739	85,800,310	89,263,610
61	5,901	6,000	21	291,101	126,534	85,926,843	89,322,843
62	6,001	6,100	19	291,120	116,437	86,043,280	89,379,980
63	6,101	6,200	12	291,132	74,819	86,118,099	89,435,099
64	6,201	6,300	18	291,150	113,978	86,232,077	89,489,177
65	6,301	6,400	13	291,163	83,887	86,315,964	89,541,564
66	6,401	6,500	16	291,179	104,645	86,420,609	89,592,609
67	6,501	6,600	17	291,196	113,033	86,533,642	89,642,242
68	6,601	6,700	19	291,215	127,842	86,661,484	89,689,884
69	6,701	6,800	6	291,221	40,957	86,702,441	89,735,241
70	6,801	6,900	21	291,242	145,880	86,848,321	89,780,821
71	6,901	7,000	13	291,255	91,491	86,939,811	89,823,811
72	7,001	7,100	11	291,266	78,483	87,018,294	89,865,394
73	7,101	7,200	7	291,273	50,720	87,069,014	89,905,814
74	7,201	7,300	8	291,281	58,869	87,127,883	89,945,683
75	7,301	7,400	10	291,291	74,524	87,202,407	89,984,807
76	7,401	7,500	15	291,306	113,302	87,315,709	90,023,209
77	7,501	7,600	10	291,316	76,532	87,392,241	90,059,841
78	7,601	7,700	6	291,322	46,472	87,438,713	90,095,213
79	7,701	7,800	6	291,328	47,163	87,485,876	90,130,076
80	7,801	7,900	9	291,337	71,498	87,557,374	90,164,374
81	7,901	8,000	4	291,341	32,337	87,589,711	90,197,711
82	8,001	8,100	6	291,347	48,832	87,638,542	90,230,542
83	8,101	8,200	7	291,354	57,811	87,696,353	90,262,953
84	8,201	8,300	6	291,360	50,181	87,746,534	90,294,634
85	8,301	8,400	8	291,368	67,608	87,814,141	90,325,741
86	8,401	8,500	6	291,374	51,321	87,865,462	90,355,962
87	8,501	8,600	4	291,378	34,584	87,900,047	90,385,447
88	8,601	8,700	5	291,383	43,780	87,943,827	90,414,627
89	8,701	8,800	8	291,391	70,895	88,014,722	90,443,522
90	8,801	8,900	2	291,393	17,959	88,032,681	90,471,281
91	8,901	9,000	2	291,395	18,206	88,050,887	90,498,887
92	9,001	9,100	3	291,398	27,545	88,078,431	90,526,331

Duquesne Light Company
 Bill Frequency Distribution
 Rate GS- 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
93	9,101	9,200	7	291,405	64,900	88,143,331	90,553,731
94	9,201	9,300	5	291,410	46,792	88,190,123	90,580,223
95	9,301	9,400	4	291,414	37,999	88,228,121	90,606,321
96	9,401	9,500	3	291,417	28,705	88,256,827	90,631,827
97	9,501	9,600	6	291,423	57,982	88,314,809	90,657,209
98	9,601	9,700	4	291,427	39,066	88,353,875	90,681,875
99	9,701	9,800	4	291,431	39,449	88,393,324	90,706,124
100	9,801	9,900	3	291,434	29,851	88,423,175	90,729,875
101	9,901	10,000	7	291,441	70,593	88,493,768	90,753,768
102	10,001	10,100	4	291,445	40,705	88,534,473	90,776,673
103	10,101	10,200	3	291,448	30,932	88,565,404	90,799,204
104	10,201	10,300	3	291,451	31,137	88,596,542	90,821,342
105	10,301	10,400	6	291,457	62,997	88,659,539	90,843,539
106	10,401	10,500	6	291,463	63,472	88,723,010	90,865,010
107	10,501	10,600	3	291,466	32,091	88,755,102	90,885,702
108	10,601	10,700	4	291,470	43,184	88,798,286	90,906,186
109	10,701	10,800	5	291,475	54,496	88,852,781	90,926,381
110	10,801	10,900	2	291,477	21,993	88,874,774	90,945,774
111	10,901	11,000	3	291,480	33,333	88,908,107	90,965,107
112	11,001	11,100	3	291,483	33,559	88,941,667	90,984,067
113	11,101	11,200	5	291,488	56,418	88,998,085	91,002,885
114	11,301	11,400	2	291,490	22,965	89,021,050	91,038,850
115	11,401	11,500	1	291,491	11,573	89,032,623	91,056,623
116	11,501	11,600	3	291,494	35,000	89,067,624	91,074,424
117	11,601	11,700	3	291,497	35,357	89,102,981	91,091,981
118	11,701	11,800	4	291,501	47,576	89,150,556	91,109,356
119	11,801	11,900	2	291,503	24,072	89,174,629	91,126,229
120	11,901	12,000	3	291,506	36,340	89,210,968	91,142,968
121	12,001	12,100	1	291,507	12,207	89,223,176	91,159,176
122	12,101	12,200	6	291,513	73,828	89,297,003	91,175,803
123	12,201	12,300	4	291,517	49,594	89,346,598	91,191,598
124	12,301	12,400	4	291,521	50,014	89,396,611	91,207,011
125	12,401	12,500	1	291,522	12,658	89,409,269	91,221,769
126	12,501	12,600	2	291,524	25,412	89,434,682	91,236,482
127	12,601	12,700	3	291,527	38,324	89,473,006	91,251,006
128	12,701	12,800	1	291,528	12,950	89,485,955	91,265,155
129	12,801	12,900	1	291,529	13,018	89,498,973	91,279,173
130	12,901	13,000	2	291,531	26,311	89,525,284	91,293,284
131	13,001	13,100	2	291,533	26,425	89,551,709	91,307,109
132	13,101	13,200	4	291,537	53,314	89,605,023	91,321,023
133	13,201	13,300	5	291,542	67,140	89,672,163	91,334,663
134	13,301	13,400	2	291,544	27,005	89,699,167	91,347,367
135	13,401	13,500	3	291,547	40,878	89,740,046	91,360,046
136	13,501	13,600	2	291,549	27,461	89,767,506	91,372,306
137	13,601	13,700	2	291,551	27,645	89,795,151	91,384,351
138	13,701	13,800	2	291,553	27,922	89,823,073	91,396,273

Duquesne Light Company
 Bill Frequency Distribution
 Rate GS- 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
139	13,801	13,900	1	291,554	14,008	89,837,082	91,407,782
140	13,901	14,000	4	291,558	56,468	89,893,549	91,419,549
141	14,001	14,100	1	291,559	14,212	89,907,761	91,430,561
142	14,201	14,300	1	291,560	14,482	89,922,244	91,452,344
143	14,301	14,400	3	291,563	43,660	89,965,903	91,463,503
144	14,501	14,600	1	291,564	14,692	89,980,595	91,484,395
145	14,601	14,700	2	291,566	29,665	90,010,260	91,494,960
146	14,801	14,900	1	291,567	15,000	90,025,260	91,515,260
147	15,001	15,100	1	291,568	15,224	90,040,484	91,535,384
148	15,101	15,200	2	291,570	30,607	90,071,090	91,545,490
149	15,201	15,300	5	291,575	77,270	90,148,360	91,555,960
150	15,301	15,400	2	291,577	31,079	90,179,438	91,565,438
151	15,401	15,500	2	291,579	31,300	90,210,739	91,574,739
152	15,501	15,600	1	291,580	15,726	90,226,465	91,583,665
153	15,601	15,700	2	291,582	31,627	90,258,091	91,592,591
154	15,801	15,900	1	291,583	16,052	90,274,144	91,609,744
155	15,901	16,000	1	291,584	16,130	90,290,274	91,618,274
156	16,001	16,100	1	291,585	16,283	90,306,557	91,626,757
157	16,101	16,200	3	291,588	49,210	90,355,768	91,635,568
158	16,201	16,300	2	291,590	32,972	90,388,739	91,643,839
159	16,301	16,400	1	291,591	16,610	90,405,350	91,651,750
160	16,401	16,500	2	291,593	33,266	90,438,616	91,659,616
161	16,601	16,700	1	291,594	16,848	90,455,465	91,674,565
162	16,801	16,900	2	291,596	34,184	90,489,649	91,689,549
163	16,901	17,000	1	291,597	17,123	90,506,772	91,696,772
164	17,101	17,200	1	291,598	17,341	90,524,112	91,710,912
165	17,401	17,500	2	291,600	35,367	90,559,480	91,731,980
166	17,601	17,700	1	291,601	17,921	90,577,401	91,745,601
167	17,801	17,900	1	291,602	18,073	90,595,474	91,758,974
168	17,901	18,000	1	291,603	18,221	90,613,695	91,765,695
169	18,001	18,100	1	291,604	18,315	90,632,010	91,772,310
170	18,101	18,200	2	291,606	36,726	90,668,736	91,778,936
171	18,201	18,300	3	291,609	55,505	90,724,242	91,785,642
172	18,301	18,400	1	291,610	18,616	90,742,858	91,791,658
173	18,401	18,500	1	291,611	18,663	90,761,520	91,797,520
174	19,001	19,100	1	291,612	19,302	90,780,822	91,831,322
175	19,501	19,600	1	291,613	19,774	90,800,596	91,858,996
176	19,601	19,700	2	291,615	39,841	90,840,437	91,864,837
177	19,701	19,800	1	291,616	19,990	90,860,427	91,870,227
178	19,901	20,000	1	291,617	20,214	90,880,641	91,880,641
179	20,201	20,300	1	291,618	20,513	90,901,155	91,895,855
180	20,301	20,400	1	291,619	20,569	90,921,723	91,900,923
181	20,501	20,600	1	291,620	20,786	90,942,509	91,910,709
182	20,801	20,900	2	291,622	42,237	90,984,745	91,925,245
183	21,001	21,100	1	291,623	21,341	91,006,086	91,934,486
184	21,201	21,300	1	291,624	21,536	91,027,622	91,943,522

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
185	21,401	21,500	1	291,625	21,772	91,049,394	91,952,394
186	21,601	21,700	1	291,626	21,883	91,071,277	91,960,977
187	22,001	22,100	2	291,628	44,623	91,115,900	91,977,800
188	22,101	22,200	1	291,629	22,471	91,138,371	91,981,971
189	22,301	22,400	1	291,630	22,649	91,161,020	91,989,820
190	23,001	23,100	2	291,632	46,686	91,207,706	92,016,206
191	23,501	23,600	1	291,633	23,815	91,231,522	92,033,922
192	23,701	23,800	1	291,634	24,040	91,255,562	92,040,962
193	24,401	24,500	1	291,635	24,783	91,280,345	92,064,345
194	24,601	24,700	1	291,636	24,992	91,305,337	92,071,037
195	24,901	25,000	1	291,637	25,234	91,330,571	92,080,571
196	25,001	25,100	1	291,638	25,348	91,355,919	92,083,819
197	25,101	25,200	1	291,639	25,520	91,381,439	92,087,039
198	26,101	26,200	1	291,640	26,505	91,407,944	92,115,344
199	26,301	26,400	1	291,641	26,724	91,434,668	92,121,068
200	27,201	27,300	2	291,643	55,209	91,489,877	92,145,077
201	27,301	27,400	1	291,644	27,680	91,517,557	92,147,757
202	27,901	28,000	1	291,645	28,340	91,545,897	92,161,897
203	28,901	29,000	2	291,647	58,641	91,604,538	92,184,538
204	29,001	29,100	1	291,648	29,443	91,633,981	92,186,881
205	29,201	29,300	1	291,649	29,607	91,663,588	92,190,988
206	29,301	29,400	1	291,650	29,747	91,693,335	92,193,135
207	29,801	29,900	1	291,651	30,251	91,723,586	92,201,986
208	29,901	30,000	1	291,652	30,332	91,753,918	92,203,918
209	30,401	30,500	2	291,654	61,617	91,815,535	92,212,035
210	32,001	32,100	1	291,655	32,446	91,847,981	92,233,181
211	32,801	32,900	2	291,657	66,472	91,914,453	92,243,453
212	33,001	33,100	1	291,658	33,523	91,947,976	92,245,876
213	33,601	33,700	3	291,661	102,304	92,050,280	92,252,480
214	34,501	34,600	1	291,662	34,959	92,085,239	92,258,239
215	34,601	34,700	1	291,663	35,141	92,120,380	92,259,180
216	35,001	35,100	1	291,664	35,473	92,155,853	92,261,153
217	35,301	35,400	2	291,666	71,565	92,227,418	92,262,818
218	36,201	36,300	1	291,667	36,764	92,264,182	92,264,182

Duquesne Light Company
 Bill Frequency Distribution
 Rate GM<25- 12 Months Ending December 31, 2020

Attachment DFR IV -C
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	1,146	1,146	0	0	0
2	1	100	4,508	5,654	215,145	215,145	24,400,845
3	101	200	4,801	10,455	736,406	951,551	48,362,751
4	201	300	5,677	16,132	1,413,650	2,365,202	71,778,902
5	301	400	6,383	22,515	2,222,913	4,588,115	94,586,515
6	401	500	7,069	29,584	3,204,093	7,792,208	116,755,708
7	501	600	7,343	36,927	4,059,371	11,851,579	138,201,979
8	601	700	8,063	44,990	5,194,305	17,045,884	158,810,584
9	701	800	8,134	53,124	6,193,874	23,239,758	178,749,358
10	801	900	8,742	61,866	7,353,478	30,593,236	197,673,736
11	901	1,000	8,419	70,285	8,107,614	38,700,850	215,926,850
12	1,001	1,100	8,407	78,692	8,839,891	47,540,741	233,241,641
13	1,101	1,200	8,237	86,929	9,489,638	57,030,379	249,728,779
14	1,201	1,300	7,888	94,817	9,881,796	66,912,175	265,414,375
15	1,301	1,400	7,579	102,396	10,261,583	77,173,758	280,334,758
16	1,401	1,500	7,032	109,428	10,237,038	87,410,796	294,535,296
17	1,501	1,600	6,252	115,680	10,054,959	97,465,755	308,395,355
18	1,601	1,700	6,127	121,807	10,168,075	107,633,830	321,330,630
19	1,701	1,800	5,414	127,221	9,899,481	117,533,312	334,055,312
20	1,801	1,900	5,430	132,651	10,124,452	127,657,764	345,891,764
21	1,901	2,000	5,032	137,683	9,714,593	137,372,357	357,028,357
22	2,001	2,100	4,670	142,353	9,880,691	147,253,048	368,084,848
23	2,101	2,200	4,590	146,943	9,767,922	157,020,970	378,270,570
24	2,201	2,300	4,410	151,353	9,822,830	166,843,800	388,007,200
25	2,301	2,400	4,157	155,510	9,671,467	176,515,267	397,317,667
26	2,401	2,500	3,955	159,465	9,592,920	186,108,187	406,223,187
27	2,501	2,600	3,908	163,373	9,861,611	195,969,798	414,728,598
28	2,601	2,700	3,803	167,176	9,977,809	205,947,607	422,852,107
29	2,701	2,800	3,421	170,597	9,585,149	215,532,756	430,891,956
30	2,801	2,900	3,402	173,999	9,598,638	225,131,394	438,316,194
31	2,901	3,000	3,285	177,284	9,590,697	234,722,092	445,403,092
32	3,001	3,100	2,920	180,204	8,816,058	243,538,150	452,189,850
33	3,101	3,200	2,715	182,919	8,776,836	252,314,985	459,009,385
34	3,201	3,300	2,712	185,631	8,723,769	261,038,754	465,242,754
35	3,301	3,400	2,567	188,198	8,513,657	269,552,411	471,216,611
36	3,401	3,500	2,416	190,614	8,372,571	277,924,982	477,064,482
37	3,501	3,600	2,340	192,954	8,222,360	286,147,342	482,552,542
38	3,601	3,700	2,150	195,104	8,126,478	294,273,820	488,179,720
39	3,701	3,800	2,131	197,235	7,911,775	302,185,595	493,234,395
40	3,801	3,900	2,089	199,324	7,962,375	310,147,970	498,077,270
41	3,901	4,000	1,954	201,278	7,640,419	317,788,389	502,720,389
42	4,001	4,100	1,892	203,170	7,584,590	325,372,979	507,171,079
43	4,101	4,200	1,847	205,017	7,586,983	332,959,962	511,434,762
44	4,201	4,300	1,532	206,549	6,865,058	339,825,020	515,961,620
45	4,301	4,400	1,692	208,241	7,286,206	347,111,225	519,899,225
46	4,401	4,500	1,619	209,860	7,130,574	354,241,799	523,671,299
47	4,501	4,600	1,517	211,377	6,832,802	361,074,601	527,291,001
48	4,601	4,700	1,485	212,862	6,836,039	367,910,640	530,760,940
49	4,701	4,800	1,353	214,215	6,360,978	374,271,618	534,092,418
50	4,801	4,900	1,273	215,488	6,591,953	380,863,571	537,776,271
51	4,901	5,000	1,235	216,723	6,051,012	386,914,583	540,854,583

Duquesne Light Company
 Bill Frequency Distribution
 Rate GM<25- 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
52	5,001	5,100	1,204	217,927	6,017,520	392,932,102	543,810,502
53	5,101	5,200	1,198	219,125	6,108,259	399,040,361	546,647,561
54	5,201	5,300	1,196	220,321	6,214,269	405,254,630	549,361,630
55	5,301	5,400	1,091	221,412	5,777,985	411,032,615	551,967,215
56	5,401	5,500	1,046	222,458	5,642,276	416,674,892	554,466,392
57	5,501	5,600	1,042	223,500	5,725,133	422,400,024	556,861,624
58	5,601	5,700	932	224,432	5,212,516	427,612,540	559,162,840
59	5,701	5,800	961	225,393	5,469,617	433,082,158	561,366,558
60	5,801	5,900	930	226,323	5,386,317	438,468,474	563,477,674
61	5,901	6,000	860	227,183	5,064,925	443,533,400	565,501,400
62	6,001	6,100	863	228,046	5,168,149	448,701,548	567,438,048
63	6,101	6,200	829	228,875	5,047,211	453,748,759	569,291,959
64	6,201	6,300	786	229,661	4,863,286	458,612,045	571,067,045
65	6,301	6,400	704	230,365	4,424,780	463,036,825	572,771,225
66	6,401	6,500	730	231,095	4,660,813	467,697,638	574,401,638
67	6,501	6,600	642	231,737	4,163,932	471,861,570	575,969,970
68	6,601	6,700	631	232,368	4,154,739	476,016,309	577,474,409
69	6,701	6,800	650	233,018	4,343,027	480,359,336	578,911,736
70	6,801	6,900	647	233,665	4,386,530	484,745,866	580,283,266
71	6,901	7,000	568	234,233	3,907,860	488,653,726	581,599,726
72	7,001	7,100	544	234,777	3,796,449	492,450,175	582,861,575
73	7,101	7,200	527	235,304	3,731,733	496,181,908	584,072,308
74	7,201	7,300	503	235,807	3,610,438	499,792,346	585,231,546
75	7,301	7,400	478	236,285	3,477,692	503,270,039	586,342,439
76	7,401	7,500	473	236,758	3,487,753	506,757,791	587,405,291
77	7,501	7,600	472	237,230	3,527,538	510,285,330	588,420,930
78	7,601	7,700	411	237,641	3,112,645	513,397,975	589,396,975
79	7,701	7,800	405	238,046	3,108,131	516,506,106	590,333,106
80	7,801	7,900	405	238,451	3,147,180	519,653,285	591,227,285
81	7,901	8,000	336	238,787	2,644,095	522,297,380	592,089,380
82	8,001	8,100	350	239,137	2,789,092	525,086,473	592,915,873
83	8,101	8,200	342	239,479	2,758,779	527,845,251	593,707,651
84	8,201	8,300	320	239,799	2,612,395	530,457,647	594,467,247
85	8,301	8,400	329	240,128	2,719,234	533,176,880	595,194,080
86	8,401	8,500	307	240,435	2,567,478	535,744,358	595,890,358
87	8,501	8,600	297	240,732	2,513,706	538,258,064	596,557,464
88	8,601	8,700	294	241,026	2,516,716	540,774,779	597,194,279
89	8,701	8,800	260	241,286	2,251,648	543,026,428	597,806,428
90	8,801	8,900	247	241,533	2,163,700	545,190,128	598,394,328
91	8,901	9,000	222	241,755	1,966,087	547,156,216	598,960,216
92	9,001	9,100	237	241,992	2,122,330	549,278,546	599,501,446
93	9,101	9,200	238	242,230	2,156,013	551,434,559	600,019,759
94	9,201	9,300	208	242,438	1,904,096	553,338,655	600,517,555
95	9,301	9,400	197	242,635	1,824,145	555,162,800	600,997,200
96	9,401	9,500	177	242,812	1,656,124	556,818,924	601,459,424
97	9,501	9,600	178	242,990	1,683,060	558,501,984	601,903,584
98	9,601	9,700	214	243,204	2,044,700	560,546,684	602,324,584
99	9,701	9,800	167	243,371	1,611,492	562,158,177	602,730,177
100	9,801	9,900	147	243,518	1,433,452	563,591,629	603,122,329
101	9,901	10,000	148	243,666	1,458,006	565,049,635	603,499,635
102	10,001	11,000	1,178	244,844	12,212,941	577,262,576	606,599,576

Duquesne Light Company
 Bill Frequency Distribution
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
103	11,001	12,000	832	245,676	9,442,318	586,704,894	608,724,894
104	12,001	13,000	521	246,197	6,441,239	593,146,133	610,228,133
105	13,001	14,000	347	246,544	4,624,656	597,770,789	611,308,789
106	14,001	15,000	219	246,763	3,143,374	600,914,162	612,134,162
107	15,001	16,000	173	246,936	2,648,447	603,562,610	612,762,610
108	16,001	17,000	102	247,038	1,664,853	605,227,463	613,268,463
109	17,001	18,000	70	247,108	1,208,794	606,436,257	613,690,257
110	18,001	19,000	49	247,157	896,122	607,332,379	614,058,379
111	19,001	20,000	36	247,193	693,698	608,026,077	614,386,077
112	20,001	21,000	27	247,220	546,297	608,572,373	614,683,373
113	21,001	22,000	34	247,254	722,968	609,295,341	614,949,341
114	22,001	23,000	17	247,271	378,397	609,673,738	615,193,738
115	23,001	24,000	11	247,282	255,383	609,929,121	615,425,121
116	24,001	25,000	15	247,297	362,489	610,291,610	615,641,610
117	25,001	26,000	6	247,303	151,729	610,443,340	615,851,340
118	26,001	27,000	12	247,315	314,842	610,758,182	616,050,182
119	27,001	28,000	2	247,317	54,310	610,812,492	616,244,492
120	28,001	29,000	11	247,328	309,248	611,121,740	616,428,740
121	29,001	30,000	4	247,332	116,457	611,238,197	616,608,197
122	30,001	31,000	6	247,338	181,096	611,419,293	616,782,293
123	31,001	32,000	4	247,342	123,773	611,543,066	616,951,066
124	32,001	33,000	6	247,348	192,678	611,735,744	617,114,744
125	33,001	34,000	7	247,355	231,822	611,967,566	617,271,566
126	34,001	35,000	5	247,360	170,487	612,138,052	617,423,052
127	35,001	36,000	5	247,365	176,387	612,314,439	617,570,439
128	36,001	37,000	5	247,370	180,566	612,495,005	617,712,005
129	37,001	38,000	2	247,372	73,804	612,568,809	617,850,809
130	38,001	39,000	5	247,377	190,482	612,759,292	617,985,292
131	39,001	40,000	5	247,382	195,534	612,954,826	618,114,826
132	40,001	41,000	11	247,393	439,656	613,394,482	618,232,482
133	41,001	42,000	5	247,398	205,167	613,599,649	618,345,649
134	42,001	43,000	8	247,406	336,328	613,935,977	618,450,977
135	43,001	44,000	7	247,413	300,220	614,236,197	618,548,197
136	44,001	45,000	2	247,415	87,935	614,324,132	618,644,132
137	45,001	46,000	2	247,417	90,743	614,414,875	618,738,875
138	46,001	47,000	5	247,422	228,782	614,643,657	618,826,657
139	47,001	48,000	1	247,423	47,497	614,691,155	618,915,155
140	48,001	49,000	2	247,425	95,878	614,787,032	619,001,032
141	49,001	50,000	1	247,426	48,895	614,835,927	619,085,927
142	50,001	51,000	4	247,430	199,787	615,035,714	619,166,714
143	52,001	53,000	7	247,437	362,993	615,398,707	619,320,707
144	53,001	54,000	3	247,440	158,507	615,557,213	619,391,213
145	54,001	55,000	1	247,441	53,619	615,610,833	619,460,833
146	55,001	56,000	5	247,446	273,602	615,884,435	619,524,435
147	56,001	57,000	3	247,449	168,440	616,052,874	619,586,874
148	57,001	58,000	8	247,457	453,932	616,506,806	619,638,806
149	58,001	59,000	2	247,459	115,933	616,622,739	619,690,739
150	59,001	60,000	1	247,460	59,073	616,681,813	619,741,813
151	60,001	61,000	3	247,463	179,227	616,861,039	619,789,039
152	61,001	62,000	3	247,466	183,179	617,044,219	619,834,219
153	62,001	63,000	1	247,467	61,748	617,105,967	619,877,967

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
154	63,001	64,000	1	247,468	62,917	617,168,884	619,920,884
155	65,001	66,000	1	247,469	64,670	617,233,554	620,005,554
156	66,001	67,000	2	247,471	131,676	617,365,230	620,045,230
157	68,001	69,000	1	247,472	67,683	617,432,913	620,123,913
158	69,001	70,000	1	247,473	69,180	617,502,093	620,162,093
159	70,001	71,000	1	247,474	70,057	617,572,149	620,199,149
160	71,001	72,000	2	247,476	141,355	617,713,504	620,233,504
161	74,001	75,000	1	247,477	73,680	617,787,183	620,337,183
162	76,001	77,000	1	247,478	76,113	617,863,296	620,404,296
163	80,001	81,000	4	247,482	319,314	618,182,610	620,531,610
164	81,001	82,000	2	247,484	161,262	618,343,873	620,557,873
165	83,001	84,000	1	247,485	82,997	618,426,869	620,610,869
166	84,001	85,000	1	247,486	83,561	618,510,430	620,635,430
167	86,001	87,000	2	247,488	170,921	618,681,352	620,682,352
168	87,001	88,000	3	247,491	259,340	618,940,692	620,700,692
169	90,001	91,000	2	247,493	179,710	619,120,402	620,758,402
170	94,001	95,000	1	247,494	93,999	619,214,401	620,829,401
171	97,001	98,000	2	247,496	193,742	619,408,142	620,878,142
172	100,001	110,000	3	247,499	308,326	619,716,469	621,036,469
173	110,001	120,000	2	247,501	227,497	619,943,966	621,143,966
174	120,001	130,000	2	247,503	239,940	620,183,906	621,223,906
175	130,001	140,000	1	247,504	134,852	620,318,759	621,298,759
176	140,001	150,000	2	247,506	287,286	620,606,045	621,356,045
177	170,001	180,000	1	247,507	168,370	620,774,415	621,494,415
178	180,001	190,000	1	247,508	186,317	620,960,732	621,530,732
179	200,001	210,000	2	247,510	400,492	621,361,224	621,571,224
180	240,001	250,000	1	247,511	243,523	621,604,747	621,604,747

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	429	429	0	0	0
2	1	100	440	869	17,614	17,614	8,064,814
3	101	200	262	1,131	39,607	57,221	16,099,221
4	201	300	212	1,343	52,160	109,381	24,108,781
5	301	400	197	1,540	69,297	178,678	32,099,078
6	401	500	189	1,729	90,802	269,480	40,075,480
7	501	600	184	1,913	100,980	370,460	48,027,260
8	601	700	180	2,093	116,926	487,386	55,960,986
9	701	800	180	2,273	134,738	622,123	63,876,523
10	801	900	182	2,455	154,629	776,753	71,774,153
11	901	1,000	196	2,651	186,696	963,449	79,653,449
12	1,001	1,100	173	2,824	181,780	1,145,229	87,513,929
13	1,101	1,200	173	2,997	199,022	1,344,251	95,357,051
14	1,201	1,300	200	3,197	250,019	1,594,270	103,181,470
15	1,301	1,400	189	3,386	255,633	1,849,902	110,986,902
16	1,401	1,500	217	3,603	314,407	2,164,309	118,771,309
17	1,501	1,600	226	3,829	350,433	2,514,743	126,533,943
18	1,601	1,700	192	4,021	316,268	2,831,011	134,275,011
19	1,701	1,800	208	4,229	381,362	3,212,373	142,013,973
20	1,801	1,900	207	4,436	382,509	3,594,882	149,714,382
21	1,901	2,000	179	4,615	349,083	3,943,965	157,395,965
22	2,001	2,100	227	4,842	464,691	4,408,656	165,056,556
23	2,101	2,200	205	5,047	461,325	4,869,982	172,716,782
24	2,201	2,300	211	5,258	473,481	5,343,462	180,334,362
25	2,301	2,400	230	5,488	539,151	5,882,613	187,929,813
26	2,401	2,500	218	5,706	532,954	6,415,567	195,503,067
27	2,501	2,600	247	5,953	654,154	7,069,722	203,078,522
28	2,601	2,700	239	6,192	631,948	7,701,670	210,603,970
29	2,701	2,800	230	6,422	630,811	8,332,481	218,105,681
30	2,801	2,900	283	6,705	805,231	9,137,711	225,582,111
31	2,901	3,000	234	6,939	717,973	9,855,684	233,061,684
32	3,001	3,100	265	7,204	806,068	10,661,752	240,486,452
33	3,101	3,200	247	7,451	775,773	11,437,526	247,885,526
34	3,201	3,300	308	7,759	1,031,602	12,469,128	255,289,728
35	3,301	3,400	272	8,031	908,328	13,377,456	262,631,456
36	3,401	3,500	297	8,328	1,022,702	14,400,158	269,945,658
37	3,501	3,600	277	8,605	979,783	15,379,940	277,229,540
38	3,601	3,700	276	8,881	1,040,876	16,420,816	284,522,816
39	3,701	3,800	281	9,162	1,088,544	17,509,359	291,789,559
40	3,801	3,900	288	9,450	1,143,113	18,652,472	299,027,372
41	3,901	4,000	288	9,738	1,133,849	19,786,322	306,198,322
42	4,001	4,100	314	10,052	1,268,095	21,054,417	313,339,317
43	4,101	4,200	328	10,380	1,357,548	22,411,965	320,448,165
44	4,201	4,300	297	10,677	1,258,053	23,670,018	327,525,218
45	4,301	4,400	293	10,970	1,269,880	24,939,899	334,572,299
46	4,401	4,500	341	11,311	1,512,118	26,452,017	341,587,017
47	4,501	4,600	329	11,640	1,491,982	27,943,999	348,568,599
48	4,601	4,700	322	11,962	1,491,897	29,435,896	355,517,196

Duquesne Light Company
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 Rate GM>25- 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
49	4,701	4,800	345	12,307	1,632,176	31,068,072	362,431,272
50	4,801	4,900	324	12,631	1,564,551	32,632,624	369,311,624
51	4,901	5,000	342	12,973	1,687,202	34,319,826	376,159,826
52	5,001	5,100	354	13,327	1,779,601	36,099,427	382,970,827
53	5,101	5,200	383	13,710	1,964,963	38,064,390	389,745,590
54	5,201	5,300	377	14,087	1,972,173	40,036,563	396,482,763
55	5,301	5,400	362	14,449	1,928,675	41,965,238	403,182,038
56	5,401	5,500	370	14,819	2,007,499	43,972,737	409,843,737
57	5,501	5,600	371	15,190	2,049,792	46,022,529	416,468,129
58	5,601	5,700	369	15,559	2,076,825	48,099,354	423,056,754
59	5,701	5,800	348	15,907	1,992,072	50,091,425	429,608,625
60	5,801	5,900	366	16,273	2,132,157	52,223,583	436,124,783
61	5,901	6,000	369	16,642	2,185,673	54,409,256	442,603,256
62	6,001	6,100	346	16,988	2,082,440	56,491,696	449,044,996
63	6,101	6,200	358	17,346	2,190,457	58,682,153	455,451,153
64	6,201	6,300	342	17,688	2,126,687	60,808,840	461,822,740
65	6,301	6,400	374	18,062	2,363,242	63,172,081	468,157,681
66	6,401	6,500	338	18,400	2,167,107	65,339,188	474,455,688
67	6,501	6,600	399	18,799	2,601,164	67,940,352	480,717,552
68	6,601	6,700	393	19,192	2,601,122	70,541,474	486,939,774
69	6,701	6,800	352	19,544	2,361,932	72,903,406	493,123,006
70	6,801	6,900	413	19,957	2,813,584	75,716,990	499,266,590
71	6,901	7,000	388	20,345	2,681,478	78,398,468	505,370,468
72	7,001	7,100	366	20,711	2,565,650	80,964,118	511,437,118
73	7,101	7,200	351	21,062	2,493,863	83,457,981	517,466,781
74	7,201	7,300	347	21,409	2,571,755	86,029,736	523,533,336
75	7,301	7,400	363	21,772	2,651,224	88,680,960	529,491,560
76	7,401	7,500	380	22,152	2,812,937	91,493,897	535,411,397
77	7,501	7,600	391	22,543	2,933,116	94,427,012	541,291,812
78	7,601	7,700	389	22,932	3,111,242	97,538,254	547,287,554
79	7,701	7,800	373	23,305	2,949,462	100,487,716	553,168,516
80	7,801	7,900	340	23,645	2,649,605	103,137,322	558,935,722
81	7,901	8,000	372	24,017	3,017,515	106,154,837	564,746,837
82	8,001	8,100	327	24,344	2,692,084	108,846,920	570,522,620
83	8,101	8,200	359	24,703	2,904,101	111,751,022	576,182,622
84	8,201	8,300	350	25,053	2,865,816	114,616,837	581,807,237
85	8,301	8,400	339	25,392	2,891,366	117,508,203	587,479,803
86	8,401	8,500	362	25,754	3,120,451	120,628,654	593,118,154
87	8,501	8,600	347	26,101	2,943,623	123,572,277	598,636,277
88	8,601	8,700	354	26,455	3,037,991	126,610,268	604,118,468
89	8,701	8,800	347	26,802	3,099,077	129,709,345	609,652,545
90	8,801	8,900	361	27,163	3,169,458	132,878,803	615,063,003
91	8,901	9,000	339	27,502	3,097,242	135,976,046	620,527,046
92	9,001	9,100	353	27,855	3,167,980	139,144,025	625,866,625
93	9,101	9,200	341	28,196	3,093,305	142,237,331	631,171,331
94	9,201	9,300	319	28,515	3,015,703	145,253,034	636,534,834
95	9,301	9,400	344	28,859	3,187,205	148,440,239	641,771,039
96	9,401	9,500	317	29,176	2,966,889	151,407,128	646,974,628

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
97	9,501	9,600	358	29,534	3,389,355	154,796,483	652,143,683
98	9,601	9,700	336	29,870	3,212,900	158,009,383	657,278,083
99	9,701	9,800	297	30,167	2,864,982	160,874,365	662,379,565
100	9,801	9,900	331	30,498	3,228,659	164,103,024	667,448,724
101	9,901	10,000	313	30,811	3,082,212	167,185,236	672,485,236
102	10,001	11,000	3,183	33,994	34,423,047	201,608,283	722,425,283
103	11,001	12,000	2,878	36,872	34,189,070	235,797,353	769,425,353
104	12,001	13,000	2,678	39,550	34,679,304	270,476,657	813,759,657
105	13,001	14,000	2,435	41,985	34,143,020	304,619,677	855,603,677
106	14,001	15,000	2,215	44,200	33,499,442	338,119,120	895,234,120
107	15,001	16,000	2,050	46,250	31,685,110	369,804,230	931,260,230
108	16,001	17,000	1,731	47,981	30,112,988	399,917,219	967,037,219
109	17,001	18,000	1,618	49,599	29,969,188	429,886,407	1,001,242,407
110	18,001	19,000	1,614	51,213	29,768,708	459,655,114	1,032,087,114
111	19,001	20,000	1,442	52,655	29,957,061	489,612,175	1,063,332,175
112	20,001	21,000	1,336	53,991	29,334,044	518,946,219	1,093,296,219
113	21,001	22,000	1,211	55,202	28,076,379	547,022,598	1,122,080,598
114	22,001	23,000	1,132	56,334	25,354,108	572,376,706	1,147,537,706
115	23,001	24,000	1,048	57,382	24,978,574	597,355,280	1,172,371,280
116	24,001	25,000	972	58,354	23,671,378	621,026,658	1,195,701,658
117	25,001	26,000	949	59,303	24,055,223	645,081,881	1,218,069,881
118	26,001	27,000	850	60,153	22,395,294	667,477,176	1,239,553,176
119	27,001	28,000	749	60,902	20,478,998	687,956,173	1,260,248,173
120	28,001	29,000	766	61,668	21,687,998	709,644,171	1,280,161,171
121	29,001	30,000	714	62,382	20,912,338	730,556,510	1,299,326,510
122	30,001	31,000	658	63,040	19,916,981	750,473,491	1,317,804,491
123	31,001	32,000	682	63,722	21,335,577	771,809,068	1,335,617,068
124	32,001	33,000	658	64,380	21,224,040	793,033,109	1,352,746,109
125	33,001	34,000	575	64,955	19,117,271	812,150,380	1,369,274,380
126	34,001	35,000	604	65,559	21,019,307	833,169,687	1,385,539,687
127	35,001	36,000	523	66,082	18,406,818	851,576,505	1,400,900,505
128	36,001	37,000	508	66,590	18,737,471	870,313,976	1,416,100,976
129	37,001	38,000	463	67,053	17,182,515	887,496,491	1,430,440,491
130	38,001	39,000	528	67,581	20,153,436	907,649,927	1,444,289,927
131	39,001	40,000	438	68,019	17,506,655	925,156,582	1,458,036,582
132	40,001	41,000	446	68,465	17,871,077	943,027,659	1,470,943,659
133	41,001	42,000	440	68,905	18,080,692	961,108,351	1,483,420,351
134	42,001	43,000	406	69,311	17,532,583	978,640,934	1,495,930,934
135	43,001	44,000	381	69,692	16,383,454	995,024,388	1,507,580,388
136	44,001	45,000	405	70,097	17,827,451	1,012,851,839	1,518,831,839
137	45,001	46,000	366	70,463	16,458,078	1,029,309,917	1,529,697,917
138	46,001	47,000	388	70,851	17,839,467	1,047,149,384	1,540,179,384
139	47,001	48,000	335	71,186	15,710,849	1,062,860,233	1,550,300,233
140	48,001	49,000	327	71,513	15,645,558	1,078,505,791	1,560,077,791
141	49,001	50,000	321	71,834	15,665,811	1,094,171,602	1,569,521,602
142	50,001	51,000	247	72,081	12,254,807	1,106,426,409	1,578,686,409
143	51,001	52,000	270	72,351	13,691,846	1,120,118,255	1,587,598,255
144	52,001	53,000	282	72,633	14,582,716	1,134,700,971	1,596,224,971

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
145	53,001	54,000	279	72,912	14,705,435	1,149,406,406	1,604,572,406
146	54,001	55,000	246	73,158	13,193,547	1,162,599,953	1,612,664,953
147	55,001	56,000	265	73,423	14,475,086	1,177,075,039	1,620,483,039
148	56,001	57,000	208	73,631	11,521,121	1,188,596,160	1,628,066,160
149	57,001	58,000	232	73,863	13,106,420	1,201,702,580	1,635,426,580
150	58,001	59,000	225	74,088	12,923,937	1,214,626,517	1,642,553,517
151	59,001	60,000	212	74,300	12,377,754	1,227,004,272	1,649,464,272
152	60,001	61,000	217	74,517	12,890,236	1,239,894,508	1,656,158,508
153	61,001	62,000	198	74,715	11,929,999	1,251,824,508	1,662,636,508
154	62,001	63,000	175	74,890	10,688,556	1,262,513,063	1,668,926,063
155	63,001	64,000	175	75,065	10,868,245	1,273,381,309	1,675,045,309
156	64,001	65,000	173	75,238	10,909,595	1,284,290,904	1,680,985,904
157	65,001	66,000	151	75,389	9,648,158	1,293,939,062	1,686,771,062
158	66,001	67,000	178	75,567	11,582,449	1,305,521,511	1,692,379,511
159	67,001	68,000	178	75,745	11,759,959	1,317,281,470	1,697,809,470
160	68,001	69,000	127	75,872	8,440,902	1,325,722,372	1,703,083,372
161	69,001	70,000	148	76,020	10,031,451	1,335,753,823	1,708,223,823
162	70,001	71,000	146	76,166	10,035,178	1,345,789,001	1,713,214,001
163	71,001	72,000	132	76,298	9,177,509	1,354,966,510	1,718,062,510
164	72,001	73,000	136	76,434	9,593,520	1,364,560,029	1,722,771,029
165	73,001	74,000	122	76,556	8,702,036	1,373,262,066	1,727,352,066
166	74,001	75,000	112	76,668	8,074,242	1,381,336,307	1,731,811,307
167	75,001	76,000	116	76,784	8,489,287	1,389,825,595	1,736,157,595
168	76,001	77,000	129	76,913	9,595,922	1,399,421,516	1,740,377,516
169	77,001	78,000	111	77,024	8,334,857	1,407,756,373	1,744,482,373
170	78,001	79,000	106	77,130	8,043,418	1,415,799,791	1,748,468,791
171	79,001	80,000	97	77,227	7,434,614	1,423,234,405	1,752,354,405
172	80,001	81,000	88	77,315	6,808,305	1,430,042,710	1,756,148,710
173	81,001	82,000	97	77,412	7,626,525	1,437,669,235	1,759,847,235
174	82,001	83,000	93	77,505	7,395,920	1,445,065,155	1,763,453,155
175	83,001	84,000	97	77,602	7,818,564	1,452,883,719	1,766,959,719
176	84,001	85,000	88	77,690	7,150,291	1,460,034,010	1,770,369,010
177	85,001	86,000	82	77,772	6,726,408	1,466,760,419	1,773,694,419
178	86,001	87,000	91	77,863	7,586,958	1,474,347,376	1,776,933,376
179	87,001	88,000	77	77,940	6,455,732	1,480,803,108	1,780,091,108
180	88,001	89,000	73	78,013	6,174,855	1,486,977,963	1,783,169,963
181	89,001	90,000	97	78,110	8,389,846	1,495,367,809	1,786,157,809
182	90,001	91,000	80	78,190	6,948,597	1,502,316,406	1,789,057,406
183	91,001	92,000	87	78,277	7,666,707	1,509,983,113	1,791,871,113
184	92,001	93,000	82	78,359	7,293,118	1,517,276,230	1,794,602,230
185	93,001	94,000	77	78,436	6,900,081	1,524,176,312	1,797,246,312
186	94,001	95,000	64	78,500	5,751,947	1,529,928,258	1,799,823,258
187	95,001	96,000	69	78,569	6,291,351	1,536,219,610	1,802,331,610
188	96,001	97,000	67	78,636	6,165,578	1,542,385,188	1,804,770,188
189	97,001	98,000	60	78,696	5,548,381	1,547,933,569	1,807,143,569
190	98,001	99,000	67	78,763	6,295,330	1,554,228,899	1,809,450,899
191	99,001	100,000	69	78,832	6,563,420	1,560,792,319	1,811,692,319
192	100,001	110,000	576	79,408	60,225,972	1,621,018,291	1,833,648,291

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
193	110,001	120,000	428	79,836	48,863,459	1,669,881,750	1,850,481,750
194	120,001	130,000	343	80,179	42,392,481	1,712,274,230	1,863,334,230
195	130,001	140,000	252	80,431	33,589,621	1,745,863,851	1,873,263,851
196	140,001	150,000	195	80,626	27,900,299	1,773,764,150	1,881,014,150
197	150,001	160,000	122	80,748	18,512,977	1,792,277,127	1,887,157,127
198	160,001	170,000	110	80,858	17,764,085	1,810,041,212	1,892,151,212
199	170,001	180,000	87	80,945	14,884,178	1,824,925,389	1,896,205,389
200	180,001	190,000	76	81,021	13,679,563	1,838,604,952	1,899,404,952
201	190,001	200,000	52	81,073	9,777,611	1,848,382,563	1,901,982,563
202	200,001	210,000	31	81,104	5,995,910	1,854,378,473	1,904,148,473
203	210,001	220,000	28	81,132	5,637,895	1,860,016,368	1,905,996,368
204	220,001	230,000	20	81,152	4,142,673	1,864,159,041	1,907,629,041
205	230,001	240,000	26	81,178	5,737,237	1,869,896,278	1,909,016,278
206	240,001	250,000	15	81,193	3,294,766	1,873,191,044	1,910,191,044
207	250,001	260,000	15	81,208	3,473,973	1,876,665,017	1,911,245,017
208	260,001	270,000	19	81,227	4,660,963	1,881,325,980	1,912,105,980
209	270,001	280,000	8	81,235	1,822,706	1,883,148,686	1,912,828,686
210	280,001	290,000	11	81,246	2,774,226	1,885,922,912	1,913,472,912
211	290,001	300,000	6	81,252	1,404,318	1,887,327,230	1,914,027,230
212	300,001	310,000	7	81,259	1,771,107	1,889,098,337	1,914,518,337
213	310,001	320,000	6	81,265	1,513,802	1,890,612,139	1,914,932,139
214	320,001	330,000	6	81,271	1,575,768	1,892,187,907	1,915,287,907
215	330,001	340,000	3	81,274	642,453	1,892,830,360	1,915,610,360
216	340,001	350,000	7	81,281	2,043,398	1,894,873,758	1,915,873,758
217	350,001	360,000	5	81,286	1,397,036	1,896,270,794	1,916,070,794
218	360,001	370,000	4	81,290	1,087,442	1,897,358,236	1,916,228,236
219	370,001	380,000	1	81,291	3,871	1,897,362,107	1,916,362,107
220	380,001	390,000	8	81,299	2,701,770	1,900,063,876	1,916,443,876
221	390,001	400,000	3	81,302	813,721	1,900,877,598	1,916,477,598
222	400,001	410,000	2	81,304	439,235	1,901,316,833	1,916,486,833
223	410,001	420,000	4	81,308	1,287,800	1,902,604,633	1,916,464,633
224	420,001	430,000	4	81,312	1,338,921	1,903,943,554	1,916,413,554
225	440,001	450,000	7	81,319	2,735,195	1,906,678,749	1,916,578,749
226	450,001	460,000	4	81,323	1,441,091	1,908,119,840	1,916,399,840
227	460,001	470,000	4	81,327	1,489,541	1,909,609,381	1,916,189,381
228	470,001	480,000	1	81,328	98,126	1,909,707,507	1,915,947,507
229	480,001	490,000	2	81,330	602,202	1,910,309,710	1,915,699,710
230	490,001	500,000	3	81,333	1,117,364	1,911,427,074	1,915,427,074
231	500,001	510,000	1	81,334	131,791	1,911,558,865	1,915,128,865
232	510,001	520,000	1	81,335	139,407	1,911,698,271	1,914,818,271
233	580,001	590,000	1	81,336	208,431	1,911,906,702	1,914,856,702
234	640,001	650,000	2	81,338	912,645	1,912,819,347	1,914,769,347
235	670,001	680,000	1	81,339	297,648	1,913,116,995	1,914,476,995
236	700,001	710,000	1	81,340	328,534	1,913,445,529	1,914,155,529
237	780,001	790,000	1	81,341	410,683	1,913,856,212	1,913,856,212

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	490	490	0	0	0
2	1	100	2,659	3,149	116,674	116,674	2,867,574
3	101	200	1,675	4,824	254,288	370,962	5,537,762
4	201	300	1,614	6,438	408,644	779,607	8,045,607
5	301	400	1,815	8,253	638,711	1,418,318	10,380,318
6	401	500	1,771	10,024	798,176	2,216,494	12,533,494
7	501	600	1,558	11,582	866,136	3,082,630	14,528,230
8	601	700	1,370	12,952	892,534	3,975,164	16,369,364
9	701	800	1,201	14,153	912,977	4,888,142	18,092,142
10	801	900	1,081	15,234	924,815	5,812,956	19,694,556
11	901	1,000	1,032	16,266	987,999	6,800,955	21,192,955
12	1,001	1,100	939	17,205	994,207	7,795,162	22,593,462
13	1,101	1,200	873	18,078	1,020,042	8,815,204	23,911,204
14	1,201	1,300	782	18,860	987,843	9,803,047	25,140,447
15	1,301	1,400	729	19,589	981,753	10,784,800	26,281,400
16	1,401	1,500	731	20,320	1,071,396	11,856,196	27,363,196
17	1,501	1,600	653	20,973	1,031,012	12,887,209	28,383,209
18	1,601	1,700	559	21,532	935,533	13,822,742	29,336,942
19	1,701	1,800	529	22,061	923,695	14,746,437	30,221,037
20	1,801	1,900	467	22,528	862,661	15,609,098	31,056,098
21	1,901	2,000	422	22,950	838,402	16,447,500	31,863,500
22	2,001	2,100	392	23,342	801,534	17,249,034	32,612,634
23	2,101	2,200	387	23,729	829,327	18,078,360	33,322,160
24	2,201	2,300	292	24,021	655,115	18,733,476	33,998,576
25	2,301	2,400	330	24,351	773,856	19,507,331	34,644,131
26	2,401	2,500	299	24,650	730,456	20,237,787	35,257,787
27	2,501	2,600	309	24,959	786,079	21,023,866	35,841,266
28	2,601	2,700	243	25,202	641,719	21,665,585	36,396,785
29	2,701	2,800	251	25,453	688,550	22,354,135	36,928,135
30	2,801	2,900	227	25,680	645,198	22,999,333	37,435,533
31	2,901	3,000	178	25,858	523,473	23,522,807	37,922,807
32	3,001	3,100	173	26,031	526,270	24,049,077	38,392,777
33	3,101	3,200	178	26,209	560,028	24,609,105	38,845,905
34	3,201	3,300	194	26,403	629,789	25,238,894	39,280,394
35	3,301	3,400	174	26,577	581,967	25,820,861	39,696,261
36	3,401	3,500	149	26,726	512,235	26,333,096	40,095,096
37	3,501	3,600	166	26,892	587,723	26,920,819	40,478,419
38	3,601	3,700	137	27,029	498,810	27,419,629	40,846,929
39	3,701	3,800	131	27,160	490,319	27,909,948	41,202,348
40	3,801	3,900	131	27,291	503,223	28,413,171	41,544,471
41	3,901	4,000	132	27,423	520,363	28,933,534	41,873,534
42	4,001	4,100	127	27,550	512,746	29,446,280	42,189,080
43	4,101	4,200	104	27,654	430,299	29,876,579	42,493,379
44	4,201	4,300	109	27,763	461,862	30,338,441	42,786,941
45	4,301	4,400	107	27,870	464,112	30,802,552	43,069,752
46	4,401	4,500	100	27,970	443,872	31,246,424	43,342,424
47	4,501	4,600	98	28,068	444,444	31,690,869	43,604,869
48	4,601	4,700	119	28,187	552,134	32,243,002	43,856,702
49	4,701	4,800	91	28,278	430,888	32,673,891	44,097,891
50	4,801	4,900	92	28,370	444,861	33,118,752	44,329,952
51	4,901	5,000	96	28,466	494,325	33,613,077	44,573,077

Duquesne Light Company
 Bill Frequency Distribution
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
52	5,001	5,100	76	28,542	382,967	33,996,044	44,787,644
53	5,101	5,200	77	28,619	395,381	34,391,425	44,994,225
54	5,201	5,300	76	28,695	398,225	34,789,650	45,193,550
55	5,301	5,400	88	28,783	469,384	35,259,033	45,384,033
56	5,401	5,500	73	28,856	396,519	35,655,552	45,566,552
57	5,501	5,600	66	28,922	365,048	36,020,601	45,742,201
58	5,601	5,700	62	28,984	349,602	36,370,203	45,912,003
59	5,701	5,800	73	29,057	418,492	36,788,694	46,074,494
60	5,801	5,900	59	29,116	344,330	37,133,024	46,230,824
61	5,901	6,000	56	29,172	332,218	37,465,243	46,381,243
62	6,001	6,100	51	29,223	307,769	37,773,011	46,526,511
63	6,101	6,200	50	29,273	306,858	38,079,869	46,666,869
64	6,201	6,300	50	29,323	311,600	38,391,470	46,801,970
65	6,301	6,400	57	29,380	361,383	38,752,853	46,932,053
66	6,401	6,500	49	29,429	315,556	39,068,409	47,056,909
67	6,501	6,600	53	29,482	346,190	39,414,599	47,176,199
68	6,601	6,700	31	29,513	205,758	39,620,357	47,291,857
69	6,701	6,800	36	29,549	242,030	39,862,386	47,403,586
70	6,801	6,900	37	29,586	253,115	40,115,501	47,512,301
71	6,901	7,000	40	29,626	277,695	40,393,196	47,617,196
72	7,001	7,100	41	29,667	288,339	40,681,535	47,717,635
73	7,101	7,200	28	29,695	199,941	40,881,476	47,815,076
74	7,201	7,300	30	29,725	217,102	41,098,578	47,909,478
75	7,301	7,400	33	29,758	241,816	41,340,394	48,000,394
76	7,401	7,500	15	29,773	111,424	41,451,818	48,089,318
77	7,501	7,600	27	29,800	203,335	41,655,153	48,175,953
78	7,601	7,700	23	29,823	175,253	41,830,406	48,259,906
79	7,701	7,800	34	29,857	262,937	42,093,342	48,341,142
80	7,801	7,900	26	29,883	203,463	42,296,806	48,419,306
81	7,901	8,000	30	29,913	238,081	42,534,887	48,494,887
82	8,001	8,100	19	29,932	152,797	42,687,683	48,568,283
83	8,101	8,200	20	29,952	162,848	42,850,531	48,639,731
84	8,201	8,300	28	29,980	230,462	43,080,993	48,708,393
85	8,301	8,400	22	30,002	183,203	43,264,196	48,774,596
86	8,401	8,500	24	30,026	202,322	43,466,518	48,838,518
87	8,501	8,600	20	30,046	170,692	43,637,210	48,900,410
88	8,601	8,700	24	30,070	207,193	43,844,403	48,960,003
89	8,701	8,800	18	30,088	156,969	44,001,372	49,017,372
90	8,801	8,900	21	30,109	185,428	44,186,801	49,072,901
91	8,901	9,000	17	30,126	151,696	44,338,497	49,126,497
92	9,001	9,100	22	30,148	198,531	44,537,028	49,178,028
93	9,101	9,200	14	30,162	127,774	44,664,802	49,228,002
94	9,201	9,300	13	30,175	119,923	44,784,726	49,276,626
95	9,301	9,400	15	30,190	139,868	44,924,594	49,323,794
96	9,401	9,500	13	30,203	122,372	45,046,966	49,369,466
97	9,501	9,600	20	30,223	190,411	45,237,377	49,413,377
98	9,601	9,700	14	30,237	134,770	45,372,148	49,455,848
99	9,701	9,800	16	30,253	155,576	45,527,723	49,496,723
100	9,801	9,900	17	30,270	166,972	45,694,695	49,535,895
101	9,901	10,000	17	30,287	168,406	45,863,101	49,573,101
102	10,001	11,000	91	30,378	950,701	46,813,802	49,893,802

Duquesne Light Company
 Bill Frequency Distribution
 Rate GMH<25 - 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
103	11,001	12,000	73	30,451	831,084	47,644,886	50,128,886
104	12,001	13,000	69	30,520	860,453	48,505,339	50,299,339
105	13,001	14,000	33	30,553	444,117	48,949,456	50,419,456
106	14,001	15,000	27	30,580	386,298	49,335,754	50,505,754
107	15,001	16,000	19	30,599	292,761	49,628,515	50,572,515
108	16,001	17,000	12	30,611	194,235	49,822,750	50,621,750
109	17,001	18,000	12	30,623	209,975	50,032,726	50,662,726
110	18,001	19,000	6	30,629	109,910	50,142,635	50,693,635
111	19,001	20,000	4	30,633	78,164	50,220,799	50,720,799
112	20,001	21,000	4	30,637	81,882	50,302,681	50,743,681
113	21,001	22,000	6	30,643	128,306	50,430,987	50,760,987
114	22,001	23,000	1	30,644	22,126	50,453,113	50,775,113
115	23,001	24,000	1	30,645	23,760	50,476,874	50,788,874
116	24,001	25,000	2	30,647	48,854	50,525,728	50,800,728
117	26,001	27,000	1	30,648	26,039	50,551,767	50,821,767
118	27,001	28,000	1	30,649	27,772	50,579,539	50,831,539
119	28,001	29,000	1	30,650	28,007	50,607,546	50,839,546
120	29,001	30,000	1	30,651	29,163	50,636,709	50,846,709
121	30,001	31,000	1	30,652	30,897	50,667,606	50,853,606
122	34,001	35,000	1	30,653	34,819	50,702,425	50,877,425
123	35,001	36,000	1	30,654	35,059	50,737,484	50,881,484
124	50,001	51,000	1	30,655	50,517	50,788,001	50,941,001
125	54,001	55,000	1	30,656	53,881	50,841,882	50,951,882
126	69,001	70,000	1	30,657	69,658	50,911,540	50,981,540
127	93,001	94,000	1	30,658	93,167	51,004,707	51,004,707

Duquesne Light Company
 Bill Frequency Distribution
 Rate GMH>25 - 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	55	55	0	0	0
2	1	100	35	90	1,981	1,981	765,181
3	101	200	36	126	4,876	6,857	1,526,057
4	201	300	20	146	5,405	12,262	2,285,062
5	301	400	23	169	13,534	25,796	3,046,996
6	401	500	23	192	10,341	36,137	3,801,137
7	501	600	11	203	6,088	42,225	4,553,625
8	601	700	14	217	10,437	52,662	5,306,162
9	701	800	11	228	8,265	60,927	6,056,127
10	801	900	16	244	13,685	74,611	6,804,811
11	901	1,000	16	260	15,344	89,955	7,551,955
12	1,001	1,100	17	277	17,793	107,748	8,297,248
13	1,101	1,200	21	298	24,319	132,067	9,040,867
14	1,201	1,300	15	313	18,750	150,817	9,782,517
15	1,301	1,400	22	335	29,693	180,510	10,522,310
16	1,401	1,500	14	349	20,547	201,058	11,260,558
17	1,501	1,600	17	366	31,015	232,072	12,001,672
18	1,601	1,700	18	384	29,665	261,737	12,736,337
19	1,701	1,800	31	415	60,021	321,758	13,474,358
20	1,801	1,900	24	439	44,374	366,132	14,203,832
21	1,901	2,000	20	459	49,057	415,190	14,941,190
22	2,001	2,100	31	490	64,001	479,191	15,666,391
23	2,101	2,200	28	518	73,412	552,603	16,401,403
24	2,201	2,300	18	536	40,970	593,573	17,121,373
25	2,301	2,400	24	560	56,779	650,352	17,839,152
26	2,401	2,500	24	584	69,163	719,516	18,564,516
27	2,501	2,600	25	609	64,057	783,573	19,277,373
28	2,601	2,700	28	637	74,654	858,228	19,987,728
29	2,701	2,800	28	665	83,094	941,322	20,700,922
30	2,801	2,900	29	694	83,047	1,024,369	21,405,569
31	2,901	3,000	25	719	74,350	1,098,719	22,107,719
32	3,001	3,100	26	745	79,599	1,178,318	22,807,018
33	3,101	3,200	25	770	79,152	1,257,470	23,503,870
34	3,201	3,300	20	790	65,300	1,322,770	24,198,370
35	3,301	3,400	34	824	121,168	1,443,938	24,897,138
36	3,401	3,500	23	847	79,707	1,523,645	25,586,145
37	3,501	3,600	38	885	146,101	1,669,746	26,282,946
38	3,601	3,700	32	917	117,425	1,787,171	26,965,671
39	3,701	3,800	25	942	101,649	1,888,820	27,652,820
40	3,801	3,900	29	971	112,278	2,001,099	28,329,999
41	3,901	4,000	30	1,001	119,261	2,120,360	29,004,360
42	4,001	4,100	33	1,034	134,591	2,254,951	29,675,751
43	4,101	4,200	29	1,063	120,958	2,375,908	30,343,708
44	4,201	4,300	30	1,093	128,284	2,504,192	31,008,892
45	4,301	4,400	21	1,114	91,744	2,595,936	31,671,136

Duquesne Light Company
 Bill Frequency Distribution
 Rate GMH>25 - 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
46	4,401	4,500	35	1,149	174,324	2,770,260	32,348,760
47	4,501	4,600	27	1,176	123,542	2,893,802	33,005,402
48	4,601	4,700	31	1,207	163,544	3,057,346	33,677,846
49	4,701	4,800	36	1,243	172,105	3,229,451	34,328,651
50	4,801	4,900	33	1,276	160,795	3,390,246	34,975,646
51	4,901	5,000	36	1,312	179,204	3,569,450	35,619,450
52	5,001	5,100	27	1,339	137,133	3,706,582	36,259,882
53	5,101	5,200	32	1,371	165,698	3,872,280	36,897,480
54	5,201	5,300	19	1,390	100,328	3,972,608	37,532,208
55	5,301	5,400	35	1,425	225,840	4,198,448	38,202,248
56	5,401	5,500	32	1,457	175,414	4,373,862	38,831,362
57	5,501	5,600	36	1,493	200,832	4,574,694	39,457,094
58	5,601	5,700	28	1,521	187,577	4,762,271	40,107,971
59	5,701	5,800	29	1,550	167,710	4,929,981	40,727,581
60	5,801	5,900	31	1,581	182,295	5,112,277	41,344,177
61	5,901	6,000	27	1,608	161,790	5,274,067	41,958,067
62	6,001	6,100	28	1,636	200,742	5,474,809	42,599,409
63	6,101	6,200	22	1,658	135,888	5,610,697	43,207,497
64	6,201	6,300	28	1,686	207,276	5,817,973	43,844,773
65	6,301	6,400	41	1,727	293,624	6,111,597	44,479,597
66	6,401	6,500	27	1,754	174,862	6,286,460	45,078,460
67	6,501	6,600	30	1,784	197,708	6,484,167	45,674,967
68	6,601	6,700	37	1,821	274,156	6,758,323	46,295,023
69	6,701	6,800	33	1,854	223,856	6,982,180	46,884,580
70	6,801	6,900	27	1,881	185,851	7,168,031	47,470,931
71	6,901	7,000	29	1,910	202,565	7,370,596	48,054,596
72	7,001	7,100	27	1,937	191,462	7,562,058	48,635,558
73	7,101	7,200	25	1,962	179,992	7,742,050	49,214,050
74	7,201	7,300	35	1,997	255,292	7,997,342	49,789,842
75	7,301	7,400	37	2,034	273,555	8,270,897	50,362,097
76	7,401	7,500	39	2,073	329,092	8,599,989	50,967,489
77	7,501	7,600	26	2,099	197,361	8,797,350	51,532,150
78	7,601	7,700	35	2,134	292,286	9,089,636	52,117,236
79	7,701	7,800	32	2,166	248,994	9,338,630	52,675,430
80	7,801	7,900	36	2,202	284,258	9,622,888	53,230,888
81	7,901	8,000	32	2,234	255,627	9,878,515	53,782,515
82	8,001	8,100	26	2,260	210,498	10,089,013	54,331,213
83	8,101	8,200	26	2,286	212,855	10,301,867	54,877,067
84	8,201	8,300	21	2,307	174,215	10,476,083	55,420,583
85	8,301	8,400	35	2,342	335,532	10,811,614	56,003,614
86	8,401	8,500	32	2,374	272,008	11,083,622	56,541,622
87	8,501	8,600	39	2,413	335,367	11,418,989	57,076,389
88	8,601	8,700	32	2,445	277,675	11,696,664	57,606,564
89	8,701	8,800	31	2,476	272,249	11,968,914	58,133,714
90	8,801	8,900	28	2,504	275,717	12,244,631	58,684,831

Duquesne Light Company
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 Rate GMH>25 - 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
91	8,901	9,000	32	2,536	287,713	12,532,343	59,206,343
92	9,001	9,100	31	2,567	318,153	12,850,496	59,760,996
93	9,101	9,200	22	2,589	202,225	13,052,721	60,276,321
94	9,201	9,300	23	2,612	213,916	13,266,636	60,789,636
95	9,301	9,400	30	2,642	281,905	13,548,542	61,300,542
96	9,401	9,500	22	2,664	209,140	13,757,681	61,808,681
97	9,501	9,600	22	2,686	211,158	13,968,839	62,314,439
98	9,601	9,700	30	2,716	290,912	14,259,752	62,817,952
99	9,701	9,800	22	2,738	215,526	14,475,278	63,318,478
100	9,801	9,900	27	2,765	267,372	14,742,649	63,816,949
101	9,901	10,000	33	2,798	330,213	15,072,862	64,312,862
102	10,001	11,000	306	3,104	3,237,206	18,310,068	69,108,068
103	11,001	12,000	279	3,383	3,226,147	21,536,216	73,604,216
104	12,001	13,000	253	3,636	3,177,759	24,713,975	77,831,975
105	13,001	14,000	238	3,874	3,222,640	27,936,615	81,808,615
106	14,001	15,000	239	4,113	3,475,412	31,412,027	85,547,027
107	15,001	16,000	191	4,304	2,976,810	34,388,837	89,076,837
108	16,001	17,000	191	4,495	3,161,811	37,550,649	92,409,649
109	17,001	18,000	183	4,678	3,224,430	40,775,079	95,567,079
110	18,001	19,000	169	4,847	3,149,096	43,924,175	98,549,175
111	19,001	20,000	117	4,964	2,292,752	46,216,927	101,376,927
112	20,001	21,000	145	5,109	2,986,762	49,203,688	104,076,688
113	21,001	22,000	102	5,211	2,203,658	51,407,346	106,649,346
114	22,001	23,000	96	5,307	2,169,455	53,576,802	109,121,802
115	23,001	24,000	117	5,424	2,757,189	56,333,991	111,485,991
116	24,001	25,000	82	5,506	2,018,415	58,352,406	113,752,406
117	25,001	26,000	78	5,584	2,000,676	60,353,081	115,941,081
118	26,001	27,000	76	5,660	2,025,613	62,378,694	118,052,694
119	27,001	28,000	90	5,750	2,485,541	64,864,236	120,080,236
120	28,001	29,000	62	5,812	1,774,095	66,638,331	122,028,331
121	29,001	30,000	53	5,865	1,572,310	68,210,641	123,920,641
122	30,001	31,000	50	5,915	1,534,863	69,745,504	125,762,504
123	31,001	32,000	57	5,972	1,807,535	71,553,039	127,553,039
124	32,001	33,000	56	6,028	1,831,622	73,384,660	129,286,660
125	33,001	34,000	54	6,082	1,816,130	75,200,790	130,960,790
126	34,001	35,000	68	6,150	2,359,002	77,559,792	132,579,792
127	35,001	36,000	55	6,205	1,962,196	79,521,988	134,133,988
128	36,001	37,000	56	6,261	2,058,344	81,580,332	135,637,332
129	37,001	38,000	62	6,323	2,334,108	83,914,440	137,076,440
130	38,001	39,000	58	6,381	2,246,740	86,161,179	138,460,179
131	39,001	40,000	57	6,438	2,265,171	88,426,351	139,786,351
132	40,001	41,000	48	6,486	1,952,207	90,378,558	141,054,558
133	41,001	42,000	41	6,527	1,712,791	92,091,349	142,281,349
134	42,001	43,000	52	6,579	2,220,179	94,311,528	143,460,528
135	43,001	44,000	46	6,625	2,009,953	96,321,480	144,589,480

Duquesne Light Company
 Bill Frequency Distribution
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
136	44,001	45,000	41	6,666	1,833,323	98,154,804	145,674,804
137	45,001	46,000	38	6,704	1,740,542	99,895,345	146,723,345
138	46,001	47,000	36	6,740	1,679,554	101,574,899	147,728,899
139	47,001	48,000	33	6,773	1,578,287	103,153,187	148,705,187
140	48,001	49,000	24	6,797	1,172,618	104,325,805	149,650,805
141	49,001	50,000	32	6,829	1,588,669	105,914,474	150,564,474
142	50,001	51,000	21	6,850	1,067,333	106,981,807	151,453,807
143	51,001	52,000	21	6,871	1,088,773	108,070,580	152,322,580
144	52,001	53,000	22	6,893	1,158,117	109,228,698	153,165,698
145	53,001	54,000	32	6,925	1,720,379	110,949,077	153,987,077
146	54,001	55,000	22	6,947	1,204,102	112,153,179	154,778,179
147	55,001	56,000	24	6,971	1,339,580	113,492,760	155,548,760
148	56,001	57,000	19	6,990	1,079,959	114,572,719	156,296,719
149	57,001	58,000	16	7,006	924,635	115,497,354	157,025,354
150	58,001	59,000	22	7,028	1,293,984	116,791,338	157,737,338
151	59,001	60,000	17	7,045	1,015,180	117,806,518	158,426,518
152	60,001	61,000	27	7,072	1,643,554	119,450,072	159,100,072
153	61,001	62,000	23	7,095	1,423,179	120,873,251	159,747,251
154	62,001	63,000	25	7,120	1,572,419	122,445,670	160,371,670
155	63,001	64,000	19	7,139	1,210,977	123,656,647	160,968,647
156	64,001	65,000	20	7,159	1,295,455	124,952,102	161,547,102
157	65,001	66,000	17	7,176	1,120,942	126,073,044	162,109,044
158	66,001	67,000	17	7,193	1,136,026	127,209,070	162,652,070
159	67,001	68,000	9	7,202	610,821	127,819,891	163,179,891
160	68,001	69,000	13	7,215	895,282	128,715,172	163,698,172
161	69,001	70,000	19	7,234	1,329,285	130,044,458	164,204,458
162	70,001	71,000	15	7,249	1,064,346	131,108,804	164,691,804
163	71,001	72,000	16	7,265	1,147,307	132,256,110	165,160,110
164	72,001	73,000	10	7,275	730,019	132,986,129	165,617,129
165	73,001	74,000	8	7,283	592,446	133,578,576	166,064,576
166	74,001	75,000	11	7,294	825,416	134,403,992	166,503,992
167	75,001	76,000	7	7,301	531,353	134,935,344	166,931,344
168	76,001	77,000	7	7,308	537,750	135,473,095	167,351,095
169	77,001	78,000	10	7,318	778,651	136,251,746	167,763,746
170	78,001	79,000	11	7,329	868,531	137,120,277	168,167,277
171	79,001	80,000	12	7,341	960,506	138,080,784	168,560,784
172	80,001	81,000	14	7,355	1,132,898	139,213,682	168,940,682
173	81,001	82,000	12	7,367	982,991	140,196,673	169,306,673
174	82,001	83,000	16	7,383	1,326,560	141,523,233	169,660,233
175	83,001	84,000	8	7,391	672,122	142,195,355	169,999,355
176	84,001	85,000	12	7,403	1,018,512	143,213,867	170,328,867
177	85,001	86,000	9	7,412	773,750	143,987,618	170,647,618
178	86,001	87,000	7	7,419	607,271	144,594,888	170,955,888
179	87,001	88,000	8	7,427	702,975	145,297,863	171,257,863
180	88,001	89,000	7	7,434	622,759	145,920,622	171,552,622

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
181	89,001	90,000	9	7,443	810,322	146,730,945	171,840,945
182	90,001	91,000	10	7,453	908,342	147,639,287	172,118,287
183	91,001	92,000	9	7,462	825,958	148,465,245	172,385,245
184	92,001	93,000	6	7,468	558,944	149,024,189	172,646,189
185	93,001	94,000	5	7,473	469,239	149,493,428	172,899,428
186	94,001	95,000	6	7,479	570,295	150,063,723	173,148,723
187	95,001	96,000	6	7,485	575,668	150,639,391	173,391,391
188	96,001	97,000	3	7,488	291,333	150,930,724	173,628,724
189	97,001	98,000	8	7,496	783,194	151,713,918	173,861,918
190	98,001	99,000	5	7,501	495,836	152,209,755	174,088,755
191	99,001	100,000	8	7,509	799,644	153,009,399	174,309,399
192	100,001	110,000	59	7,568	6,245,072	159,254,470	176,194,470
193	110,001	120,000	43	7,611	4,985,556	164,240,026	177,560,026
194	120,001	130,000	29	7,640	3,656,755	167,896,781	178,556,781
195	130,001	140,000	23	7,663	3,109,685	171,006,467	179,266,467
196	140,001	150,000	15	7,678	2,162,238	173,168,705	179,768,705
197	150,001	160,000	11	7,689	1,691,094	174,859,799	180,139,799
198	160,001	170,000	9	7,698	1,492,928	176,352,726	180,432,726
199	170,001	180,000	5	7,703	875,907	177,228,633	180,648,633
200	180,001	190,000	1	7,704	188,534	177,417,167	180,837,167
201	190,001	200,000	4	7,708	775,570	178,192,737	180,992,737
202	200,001	210,000	1	7,709	204,961	178,397,698	181,127,698
203	210,001	220,000	1	7,710	212,389	178,610,087	181,250,087
204	220,001	230,000	1	7,711	230,058	178,840,145	181,370,145
205	230,001	240,000	2	7,713	472,501	179,312,646	181,472,646
206	240,001	250,000	1	7,714	245,760	179,558,406	181,558,406
207	250,001	260,000	1	7,715	257,214	179,815,619	181,635,619
208	260,001	270,000	3	7,718	803,483	180,619,102	181,699,102
209	270,001	280,000	3	7,721	826,513	181,445,615	181,725,615
210	280,001	290,000	1	7,722	285,000	181,730,615	181,730,615

Duquesne Light Company
 Bill Frequency Distribution
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Attachment DFR IV -C
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	21	21	0	0	0
2	1	1,000	23	44	20,687	20,687	20,687
3	1,001	2,000	10	54	15,834	36,522	36,522
4	2,001	3,000	6	60	14,068	50,590	50,590
5	3,001	4,000	11	71	40,247	90,836	90,836
6	4,001	5,000	14	85	62,336	153,172	153,172
7	5,001	6,000	7	92	39,127	192,299	192,299
8	6,001	7,000	7	99	45,454	237,753	237,753
9	7,001	8,000	5	104	37,206	274,960	274,960
10	8,001	9,000	11	115	92,270	367,229	367,229
11	9,001	10,000	15	130	141,535	508,764	508,764
12	10,001	11,000	19	149	196,653	705,417	705,417
13	11,001	12,000	5	154	56,395	761,812	761,812
14	12,001	13,000	14	168	173,772	935,584	935,584
15	13,001	14,000	15	183	202,117	1,137,701	1,137,701
16	14,001	15,000	5	188	71,603	1,209,305	1,209,305
17	15,001	16,000	5	193	76,913	1,286,218	1,286,218
18	16,001	17,000	5	198	82,070	1,368,288	1,368,288
19	17,001	18,000	13	211	225,374	1,593,662	1,593,662
20	18,001	19,000	15	226	276,159	1,869,822	1,869,822
21	19,001	20,000	14	240	272,104	2,141,926	2,141,926
22	20,001	21,000	12	252	244,153	2,386,079	2,386,079
23	21,001	22,000	9	261	191,908	2,577,987	2,577,987
24	22,001	23,000	10	271	224,558	2,802,545	2,802,545
25	23,001	24,000	9	280	210,629	3,013,174	3,013,174
26	24,001	25,000	12	292	292,947	3,306,121	3,306,121
27	25,001	26,000	12	304	304,358	3,610,480	3,610,480
28	26,001	27,000	14	318	366,715	3,977,194	3,977,194
29	27,001	28,000	11	329	300,821	4,278,016	4,278,016
30	28,001	29,000	10	339	282,668	4,560,684	4,560,684
31	29,001	30,000	9	348	263,159	4,823,843	4,823,843
32	30,001	31,000	10	358	302,315	5,126,158	5,126,158
33	31,001	32,000	10	368	311,358	5,437,516	5,437,516
34	32,001	33,000	12	380	387,883	5,825,399	5,825,399
35	33,001	34,000	12	392	398,824	6,224,223	6,224,223
36	34,001	35,000	9	401	306,724	6,530,947	6,530,947
37	35,001	36,000	15	416	529,366	7,060,313	7,060,313
38	36,001	37,000	13	429	472,447	7,532,760	7,532,760
39	37,001	38,000	15	444	562,245	8,095,005	8,095,005
40	38,001	39,000	12	456	460,500	8,555,505	8,555,505
41	39,001	40,000	17	473	667,850	9,223,355	9,223,355
42	40,001	41,000	15	488	643,798	9,867,152	9,867,152
43	41,001	42,000	16	504	702,345	10,569,498	10,569,498
44	42,001	43,000	12	516	508,237	11,077,734	11,077,734
45	43,001	44,000	14	530	606,526	11,684,261	11,684,261
46	44,001	45,000	19	549	844,181	12,528,442	12,528,442
47	45,001	46,000	13	562	588,638	13,117,080	13,117,080
48	46,001	47,000	16	578	739,326	13,856,405	13,856,405
49	47,001	48,000	15	593	757,478	14,613,883	14,613,883
50	48,001	49,000	10	603	482,912	15,096,796	15,096,796
51	49,001	50,000	18	621	1,033,895	16,130,691	16,130,691
52	50,001	51,000	9	630	553,500	16,684,190	16,684,190
53	51,001	52,000	11	641	666,561	17,350,751	17,350,751
54	52,001	53,000	20	661	1,201,338	18,552,089	18,552,089
55	53,001	54,000	16	677	905,062	19,457,151	19,457,151

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
56	54,001	55,000	16	693	866,253	20,323,403	20,323,403
57	55,001	56,000	16	709	883,984	21,207,388	21,207,388
58	56,001	57,000	25	734	1,404,926	22,612,314	22,612,314
59	57,001	58,000	13	747	744,777	23,357,091	23,357,091
60	58,001	59,000	18	765	1,049,039	24,406,129	24,406,129
61	59,001	60,000	23	788	1,362,238	25,768,367	25,768,367
62	60,001	61,000	37	825	2,226,857	27,995,224	27,995,224
63	61,001	62,000	23	848	1,652,621	29,647,845	29,647,845
64	62,001	63,000	28	876	1,928,094	31,575,939	31,575,939
65	63,001	64,000	19	895	1,202,420	32,778,359	32,778,359
66	64,001	65,000	25	920	1,796,130	34,574,489	34,574,489
67	65,001	66,000	27	947	1,761,455	36,335,944	36,335,944
68	66,001	67,000	27	974	1,786,353	38,122,297	38,122,297
69	67,001	68,000	24	998	1,613,198	39,735,495	39,735,495
70	68,001	69,000	28	1,026	1,910,166	41,645,661	41,645,661
71	69,001	70,000	20	1,046	1,383,677	43,029,338	43,029,338
72	70,001	71,000	27	1,073	2,315,802	45,345,140	45,345,140
73	71,001	72,000	22	1,095	1,565,417	46,910,557	46,910,557
74	72,001	73,000	24	1,119	1,731,808	48,642,365	48,642,365
75	73,001	74,000	24	1,143	1,756,852	50,399,217	50,399,217
76	74,001	75,000	25	1,168	1,851,170	52,250,387	52,250,387
77	75,001	76,000	29	1,197	2,179,220	54,429,607	54,429,607
78	76,001	77,000	37	1,234	2,815,853	57,245,459	57,245,459
79	77,001	78,000	31	1,265	2,394,119	59,639,579	59,639,579
80	78,001	79,000	22	1,287	1,719,512	61,359,091	61,359,091
81	79,001	80,000	36	1,323	3,325,059	64,684,149	64,684,149
82	80,001	81,000	27	1,350	2,725,033	67,409,182	67,409,182
83	81,001	82,000	26	1,376	2,109,733	69,518,915	69,518,915
84	82,001	83,000	28	1,404	2,298,567	71,817,482	71,817,482
85	83,001	84,000	31	1,435	2,580,504	74,397,986	74,397,986
86	84,001	85,000	29	1,464	2,773,077	77,171,063	77,171,063
87	85,001	86,000	37	1,501	3,149,583	80,320,646	80,320,646
88	86,001	87,000	28	1,529	2,927,928	83,248,574	83,248,574
89	87,001	88,000	31	1,560	2,962,165	86,210,740	86,210,740
90	88,001	89,000	35	1,595	3,084,227	89,294,967	89,294,967
91	89,001	90,000	28	1,623	2,492,513	91,787,479	91,787,479
92	90,001	91,000	26	1,649	3,689,365	95,476,844	95,476,844
93	91,001	92,000	27	1,676	2,460,494	97,937,338	97,937,338
94	92,001	93,000	32	1,708	2,947,577	100,884,915	100,884,915
95	93,001	94,000	33	1,741	3,067,495	103,952,410	103,952,410
96	94,001	95,000	37	1,778	3,481,030	107,433,440	107,433,440
97	95,001	96,000	39	1,817	3,707,767	111,141,208	111,141,208
98	96,001	97,000	31	1,848	2,979,086	114,120,293	114,120,293
99	97,001	98,000	39	1,887	3,784,135	117,904,428	117,904,428
100	98,001	99,000	36	1,923	3,526,950	121,431,378	121,431,378
101	99,001	100,000	45	1,968	4,455,005	125,886,383	125,886,383
102	100,001	110,000	403	2,371	42,146,799	168,033,183	168,033,183
103	110,001	120,000	407	2,778	46,947,425	214,980,608	214,980,608
104	120,001	130,000	386	3,164	47,960,564	262,941,172	262,941,172
105	130,001	140,000	358	3,522	47,996,603	310,937,775	310,937,775
106	140,001	150,000	324	3,846	46,746,236	357,684,011	357,684,011
107	150,001	160,000	315	4,161	48,512,357	406,196,368	406,196,368
108	160,001	170,000	257	4,418	42,263,532	448,459,901	448,459,901
109	170,001	180,000	271	4,689	47,150,106	495,610,007	495,610,007
110	180,001	190,000	246	4,935	45,244,912	540,854,919	540,854,919

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
111	190,001	200,000	262	5,197	50,780,789	591,635,708	591,635,708
112	200,001	210,000	210	5,407	42,796,456	634,432,164	634,432,164
113	210,001	220,000	208	5,615	44,534,965	678,967,129	678,967,129
114	220,001	230,000	179	5,794	40,044,829	719,011,958	719,011,958
115	230,001	240,000	145	5,939	33,919,215	752,931,173	752,931,173
116	240,001	250,000	137	6,076	33,420,509	786,351,683	786,351,683
117	250,001	260,000	147	6,223	37,293,194	823,644,876	823,644,876
118	260,001	270,000	114	6,337	30,092,622	853,737,499	853,737,499
119	270,001	280,000	150	6,487	41,015,213	894,752,711	894,752,711
120	280,001	290,000	122	6,609	34,603,073	929,355,784	929,355,784
121	290,001	300,000	106	6,715	31,086,205	960,441,989	960,441,989
122	300,001	310,000	86	6,801	26,110,447	986,552,435	986,552,435
123	310,001	320,000	87	6,888	27,247,798	1,013,800,233	1,013,800,233
124	320,001	330,000	92	6,980	29,746,377	1,043,546,610	1,043,546,610
125	330,001	340,000	76	7,056	25,375,411	1,068,922,021	1,068,922,021
126	340,001	350,000	64	7,120	21,955,881	1,090,877,902	1,090,877,902
127	350,001	360,000	59	7,179	20,877,896	1,111,755,798	1,111,755,798
128	360,001	370,000	61	7,240	22,174,665	1,133,930,463	1,133,930,463
129	370,001	380,000	52	7,292	19,382,582	1,153,313,045	1,153,313,045
130	380,001	390,000	59	7,351	22,605,317	1,175,918,363	1,175,918,363
131	390,001	400,000	46	7,397	18,043,224	1,193,961,587	1,193,961,587
132	400,001	410,000	45	7,442	18,136,936	1,212,098,523	1,212,098,523
133	410,001	420,000	47	7,489	19,449,827	1,231,548,351	1,231,548,351
134	420,001	430,000	28	7,517	11,838,383	1,243,386,734	1,243,386,734
135	430,001	440,000	37	7,554	16,007,230	1,259,393,963	1,259,393,963
136	440,001	450,000	28	7,582	12,412,319	1,271,806,282	1,271,806,282
137	450,001	460,000	37	7,619	16,753,126	1,288,559,409	1,288,559,409
138	460,001	470,000	28	7,647	12,955,834	1,301,515,243	1,301,515,243
139	470,001	480,000	33	7,680	15,610,333	1,317,125,576	1,317,125,576
140	480,001	490,000	35	7,715	16,894,636	1,334,020,211	1,334,020,211
141	490,001	500,000	38	7,753	18,713,674	1,352,733,885	1,352,733,885
142	500,001	510,000	38	7,791	19,093,400	1,371,827,286	1,371,827,286
143	510,001	520,000	26	7,817	13,328,199	1,385,155,485	1,385,155,485
144	520,001	530,000	37	7,854	19,321,135	1,404,476,619	1,404,476,619
145	530,001	540,000	17	7,871	9,064,374	1,413,540,993	1,413,540,993
146	540,001	550,000	20	7,891	10,846,193	1,424,387,186	1,424,387,186
147	550,001	560,000	22	7,913	12,133,471	1,436,520,657	1,436,520,657
148	560,001	570,000	17	7,930	9,555,732	1,446,076,388	1,446,076,388
149	570,001	580,000	24	7,954	13,745,582	1,459,821,971	1,459,821,971
150	580,001	590,000	17	7,971	9,908,492	1,469,730,463	1,469,730,463
151	590,001	600,000	16	7,987	9,474,947	1,479,205,410	1,479,205,410
152	600,001	610,000	10	7,997	6,012,379	1,485,217,789	1,485,217,789
153	610,001	620,000	20	8,017	12,238,020	1,497,455,809	1,497,455,809
154	620,001	630,000	18	8,035	11,221,520	1,508,677,328	1,508,677,328
155	630,001	640,000	13	8,048	8,222,866	1,516,900,194	1,516,900,194
156	640,001	650,000	12	8,060	7,691,919	1,524,592,113	1,524,592,113
157	650,001	660,000	11	8,071	7,172,226	1,531,764,339	1,531,764,339
158	660,001	670,000	21	8,092	13,909,246	1,545,673,585	1,545,673,585
159	670,001	680,000	13	8,105	8,733,094	1,554,406,679	1,554,406,679
160	680,001	690,000	8	8,113	5,465,187	1,559,871,866	1,559,871,866
161	690,001	700,000	14	8,127	9,674,013	1,569,545,879	1,569,545,879
162	700,001	710,000	6	8,133	4,214,842	1,573,760,721	1,573,760,721
163	710,001	720,000	6	8,139	4,264,210	1,578,024,931	1,578,024,931
164	720,001	730,000	13	8,152	9,380,408	1,587,405,339	1,587,405,339
165	730,001	740,000	4	8,156	2,929,560	1,590,334,899	1,590,334,899

Duquesne Light Company
 Bill Frequency Distribution
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
166	740,001	750,000	6	8,162	4,449,831	1,594,784,730	1,594,784,730
167	750,001	760,000	9	8,171	6,775,954	1,601,560,684	1,601,560,684
168	760,001	770,000	5	8,176	3,800,961	1,605,361,645	1,605,361,645
169	770,001	780,000	4	8,180	3,091,774	1,608,453,419	1,608,453,419
170	780,001	790,000	6	8,186	4,695,468	1,613,148,887	1,613,148,887
171	790,001	800,000	9	8,195	7,131,981	1,620,280,868	1,620,280,868
172	800,001	810,000	10	8,205	8,001,708	1,628,282,576	1,628,282,576
173	810,001	820,000	9	8,214	7,288,850	1,635,571,426	1,635,571,426
174	820,001	830,000	9	8,223	7,390,223	1,642,961,649	1,642,961,649
175	830,001	840,000	8	8,231	6,655,818	1,649,617,467	1,649,617,467
176	840,001	850,000	13	8,244	10,922,155	1,660,539,621	1,660,539,621
177	850,001	860,000	13	8,257	11,054,998	1,671,594,619	1,671,594,619
178	860,001	870,000	9	8,266	7,747,729	1,679,342,348	1,679,342,348
179	870,001	880,000	13	8,279	11,336,457	1,690,678,806	1,690,678,806
180	880,001	890,000	11	8,290	9,686,257	1,700,365,062	1,700,365,062
181	890,001	900,000	12	8,302	10,693,425	1,711,058,487	1,711,058,487
182	900,001	910,000	11	8,313	9,918,726	1,720,977,214	1,720,977,214
183	910,001	920,000	6	8,319	5,462,464	1,726,439,678	1,726,439,678
184	920,001	930,000	8	8,327	7,354,552	1,733,794,230	1,733,794,230
185	930,001	940,000	11	8,338	10,218,423	1,744,012,653	1,744,012,653
186	940,001	950,000	11	8,349	10,351,265	1,754,363,919	1,754,363,919
187	950,001	960,000	9	8,358	8,557,126	1,762,921,045	1,762,921,045
188	960,001	970,000	4	8,362	3,831,249	1,766,752,294	1,766,752,294
189	970,001	980,000	8	8,370	7,758,907	1,774,511,201	1,774,511,201
190	980,001	990,000	9	8,379	8,825,575	1,783,336,776	1,783,336,776
191	990,001	1,000,000	8	8,387	7,925,851	1,791,262,627	1,791,262,627
192	1,000,001	1,010,000	10	8,397	10,005,668	1,801,268,295	1,801,268,295
193	1,010,001	1,020,000	7	8,404	7,064,598	1,808,332,893	1,808,332,893
194	1,020,001	1,030,000	5	8,409	5,112,967	1,813,445,860	1,813,445,860
195	1,030,001	1,040,000	6	8,415	6,174,473	1,819,620,334	1,819,620,334
196	1,040,001	1,050,000	10	8,425	10,385,288	1,830,005,621	1,830,005,621
197	1,050,001	1,060,000	8	8,433	8,400,959	1,838,406,580	1,838,406,580
198	1,060,001	1,070,000	10	8,443	10,597,199	1,849,003,779	1,849,003,779
199	1,070,001	1,080,000	4	8,447	4,271,638	1,853,275,418	1,853,275,418
200	1,080,001	1,090,000	5	8,452	5,405,582	1,858,680,999	1,858,680,999
201	1,090,001	1,100,000	4	8,456	4,361,861	1,863,042,860	1,863,042,860
202	1,100,001	1,110,000	9	8,465	9,899,923	1,872,942,783	1,872,942,783
203	1,110,001	1,120,000	6	8,471	6,657,770	1,879,600,553	1,879,600,553
204	1,120,001	1,130,000	6	8,477	6,723,824	1,886,324,376	1,886,324,376
205	1,130,001	1,140,000	5	8,482	5,651,578	1,891,975,954	1,891,975,954
206	1,140,001	1,150,000	7	8,489	7,965,729	1,899,941,683	1,899,941,683
207	1,150,001	1,160,000	7	8,496	8,046,556	1,907,988,239	1,907,988,239
208	1,160,001	1,170,000	7	8,503	8,109,305	1,916,097,543	1,916,097,543
209	1,170,001	1,180,000	7	8,510	8,178,495	1,924,276,038	1,924,276,038
210	1,180,001	1,190,000	6	8,516	7,065,755	1,931,341,793	1,931,341,793
211	1,190,001	1,200,000	5	8,521	5,958,976	1,937,300,769	1,937,300,769
212	1,200,001	1,210,000	6	8,527	7,187,792	1,944,488,561	1,944,488,561
213	1,210,001	1,220,000	3	8,530	3,626,731	1,948,115,292	1,948,115,292
214	1,220,001	1,230,000	5	8,535	6,099,690	1,954,214,982	1,954,214,982
215	1,230,001	1,240,000	5	8,540	6,155,874	1,960,370,856	1,960,370,856
216	1,240,001	1,250,000	10	8,550	12,373,810	1,972,744,666	1,972,744,666
217	1,250,001	1,260,000	3	8,553	3,742,018	1,976,486,684	1,976,486,684
218	1,260,001	1,270,000	12	8,565	15,126,594	1,991,613,277	1,991,613,277
219	1,270,001	1,280,000	9	8,574	11,426,581	2,003,039,858	2,003,039,858
220	1,280,001	1,290,000	3	8,577	3,837,572	2,006,877,430	2,006,877,430

Duquesne Light Company
 Bill Frequency Distribution
 Rate GL- 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 9 of 13
 Page 5 of 7
 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
221	1,290,001	1,300,000	9	8,586	11,596,715	2,018,474,145	2,018,474,145
222	1,300,001	1,310,000	6	8,592	7,800,097	2,026,274,243	2,026,274,243
223	1,310,001	1,320,000	7	8,599	9,170,322	2,035,444,565	2,035,444,565
224	1,320,001	1,330,000	11	8,610	14,501,526	2,049,946,090	2,049,946,090
225	1,330,001	1,340,000	7	8,617	9,300,846	2,059,246,936	2,059,246,936
226	1,340,001	1,350,000	4	8,621	5,357,685	2,064,604,621	2,064,604,621
227	1,350,001	1,360,000	4	8,625	5,397,159	2,070,001,780	2,070,001,780
228	1,360,001	1,370,000	6	8,631	8,150,158	2,078,151,938	2,078,151,938
229	1,370,001	1,380,000	6	8,637	8,211,460	2,086,363,398	2,086,363,398
230	1,380,001	1,390,000	2	8,639	2,753,985	2,089,117,383	2,089,117,383
231	1,390,001	1,400,000	6	8,645	8,338,430	2,097,455,813	2,097,455,813
232	1,400,001	1,410,000	8	8,653	11,183,890	2,108,639,703	2,108,639,703
233	1,410,001	1,420,000	1	8,654	1,403,331	2,110,043,034	2,110,043,034
234	1,420,001	1,430,000	2	8,656	2,839,463	2,112,882,497	2,112,882,497
235	1,430,001	1,440,000	2	8,658	2,861,678	2,115,744,175	2,115,744,175
236	1,440,001	1,450,000	4	8,662	5,751,771	2,121,495,946	2,121,495,946
237	1,450,001	1,460,000	2	8,664	2,889,280	2,124,385,226	2,124,385,226
238	1,460,001	1,470,000	3	8,667	4,373,772	2,128,758,998	2,128,758,998
239	1,470,001	1,480,000	4	8,671	5,862,118	2,134,621,116	2,134,621,116
240	1,480,001	1,490,000	6	8,677	8,866,376	2,143,487,492	2,143,487,492
241	1,490,001	1,500,000	1	8,678	1,484,954	2,144,972,446	2,144,972,446
242	1,500,001	1,510,000	2	8,680	2,996,484	2,147,968,930	2,147,968,930
243	1,510,001	1,520,000	5	8,685	7,543,288	2,155,512,218	2,155,512,218
244	1,520,001	1,530,000	1	8,686	1,518,194	2,157,030,412	2,157,030,412
245	1,530,001	1,540,000	3	8,689	4,572,680	2,161,603,091	2,161,603,091
246	1,540,001	1,550,000	4	8,693	6,144,666	2,167,747,758	2,167,747,758
247	1,550,001	1,560,000	4	8,697	6,190,613	2,173,938,371	2,173,938,371
248	1,560,001	1,570,000	7	8,704	10,906,171	2,184,844,542	2,184,844,542
249	1,570,001	1,580,000	2	8,706	3,138,365	2,187,982,906	2,187,982,906
250	1,580,001	1,590,000	1	8,707	1,578,817	2,189,561,724	2,189,561,724
251	1,590,001	1,600,000	1	8,708	1,589,925	2,191,151,649	2,191,151,649
252	1,600,001	1,610,000	6	8,714	9,585,370	2,200,737,019	2,200,737,019
253	1,610,001	1,620,000	3	8,717	4,819,280	2,205,556,299	2,205,556,299
254	1,620,001	1,630,000	2	8,719	3,234,247	2,208,790,546	2,208,790,546
255	1,630,001	1,640,000	1	8,720	1,631,926	2,210,422,472	2,210,422,472
256	1,640,001	1,650,000	4	8,724	6,554,173	2,216,976,645	2,216,976,645
257	1,650,001	1,660,000	4	8,728	6,585,180	2,223,561,825	2,223,561,825
258	1,660,001	1,670,000	1	8,729	1,655,038	2,225,216,863	2,225,216,863
259	1,680,001	1,690,000	3	8,732	5,028,838	2,230,245,700	2,230,245,700
260	1,690,001	1,700,000	1	8,733	1,689,159	2,231,934,859	2,231,934,859
261	1,700,001	1,710,000	3	8,736	5,100,972	2,237,035,831	2,237,035,831
262	1,710,001	1,720,000	3	8,739	5,124,602	2,242,160,433	2,242,160,433
263	1,720,001	1,730,000	3	8,742	5,140,254	2,247,300,687	2,247,300,687
264	1,730,001	1,740,000	3	8,745	5,172,599	2,252,473,285	2,252,473,285
265	1,740,001	1,750,000	4	8,749	6,947,364	2,259,420,649	2,259,420,649
266	1,750,001	1,760,000	3	8,752	5,246,375	2,264,667,024	2,264,667,024
267	1,760,001	1,770,000	1	8,753	1,756,638	2,266,423,662	2,266,423,662
268	1,770,001	1,780,000	1	8,754	1,770,876	2,268,194,538	2,268,194,538
269	1,780,001	1,790,000	1	8,755	1,774,358	2,269,968,896	2,269,968,896
270	1,790,001	1,800,000	1	8,756	1,782,530	2,271,751,426	2,271,751,426
271	1,800,001	1,810,000	6	8,762	10,786,655	2,282,538,081	2,282,538,081
272	1,810,001	1,820,000	1	8,763	1,811,032	2,284,349,113	2,284,349,113
273	1,820,001	1,830,000	2	8,765	3,636,448	2,287,985,561	2,287,985,561
274	1,830,001	1,840,000	4	8,769	7,298,795	2,295,284,356	2,295,284,356
275	1,840,001	1,850,000	1	8,770	1,839,473	2,297,123,829	2,297,123,829

Duquesne Light Company
 Bill Frequency Distribution
 Rate GL- 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 9 of 13
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
276	1,860,001	1,870,000	2	8,772	3,712,663	2,300,836,492	2,300,836,492
277	1,890,001	1,900,000	4	8,776	7,537,899	2,308,374,391	2,308,374,391
278	1,910,001	1,920,000	1	8,777	1,905,022	2,310,279,413	2,310,279,413
279	1,920,001	1,930,000	4	8,781	7,672,142	2,317,951,555	2,317,951,555
280	1,930,001	1,940,000	1	8,782	1,922,119	2,319,873,674	2,319,873,674
281	1,940,001	1,950,000	3	8,785	5,803,268	2,325,676,941	2,325,676,941
282	1,950,001	1,960,000	2	8,787	3,889,316	2,329,566,257	2,329,566,257
283	1,980,001	1,990,000	1	8,788	1,980,293	2,331,546,550	2,331,546,550
284	1,990,001	2,000,000	3	8,791	5,959,896	2,337,506,447	2,337,506,447
285	2,000,001	2,010,000	2	8,793	3,990,300	2,341,496,747	2,341,496,747
286	2,010,001	2,020,000	2	8,795	4,016,165	2,345,512,912	2,345,512,912
287	2,020,001	2,030,000	2	8,797	4,024,976	2,349,537,888	2,349,537,888
288	2,030,001	2,040,000	1	8,798	2,024,650	2,351,562,538	2,351,562,538
289	2,040,001	2,050,000	1	8,799	2,032,685	2,353,595,223	2,353,595,223
290	2,050,001	2,060,000	1	8,800	2,043,346	2,355,638,570	2,355,638,570
291	2,060,001	2,070,000	3	8,803	6,160,533	2,361,799,102	2,361,799,102
292	2,100,001	2,110,000	3	8,806	6,281,312	2,368,080,415	2,368,080,415
293	2,110,001	2,120,000	2	8,808	4,208,046	2,372,288,461	2,372,288,461
294	2,120,001	2,130,000	1	8,809	2,113,873	2,374,402,333	2,374,402,333
295	2,140,001	2,150,000	1	8,810	2,139,101	2,376,541,435	2,376,541,435
296	2,150,001	2,160,000	2	8,812	4,284,099	2,380,825,534	2,380,825,534
297	2,160,001	2,170,000	2	8,814	4,314,171	2,385,139,705	2,385,139,705
298	2,170,001	2,180,000	1	8,815	2,162,986	2,387,302,691	2,387,302,691
299	2,180,001	2,190,000	2	8,817	4,356,012	2,391,658,703	2,391,658,703
300	2,200,001	2,210,000	1	8,818	2,199,416	2,393,858,118	2,393,858,118
301	2,220,001	2,230,000	1	8,819	2,214,848	2,396,072,966	2,396,072,966
302	2,230,001	2,240,000	1	8,820	2,222,663	2,398,295,629	2,398,295,629
303	2,240,001	2,250,000	1	8,821	2,238,893	2,400,534,522	2,400,534,522
304	2,280,001	2,290,000	2	8,823	4,549,406	2,405,083,928	2,405,083,928
305	2,290,001	2,300,000	1	8,824	2,279,795	2,407,363,723	2,407,363,723
306	2,310,001	2,320,000	1	8,825	2,303,407	2,409,667,130	2,409,667,130
307	2,320,001	2,330,000	1	8,826	2,315,976	2,411,983,107	2,411,983,107
308	2,330,001	2,340,000	1	8,827	2,328,736	2,414,311,843	2,414,311,843
309	2,340,001	2,350,000	1	8,828	2,334,874	2,416,646,717	2,416,646,717
310	2,350,001	2,360,000	1	8,829	2,341,790	2,418,988,507	2,418,988,507
311	2,360,001	2,370,000	1	8,830	2,353,540	2,421,342,047	2,421,342,047
312	2,370,001	2,380,000	2	8,832	4,736,508	2,426,078,555	2,426,078,555
313	2,380,001	2,390,000	2	8,834	4,749,236	2,430,827,791	2,430,827,791
314	2,390,001	2,400,000	1	8,835	2,381,266	2,433,209,057	2,433,209,057
315	2,400,001	2,410,000	1	8,836	2,392,795	2,435,601,851	2,435,601,851
316	2,440,001	2,450,000	2	8,838	4,874,687	2,440,476,539	2,440,476,539
317	2,450,001	2,460,000	2	8,840	4,881,336	2,445,357,874	2,445,357,874
318	2,470,001	2,480,000	2	8,842	4,925,999	2,450,283,874	2,450,283,874
319	2,480,001	2,490,000	1	8,843	2,473,608	2,452,757,482	2,452,757,482
320	2,490,001	2,500,000	2	8,845	4,966,113	2,457,723,595	2,457,723,595
321	2,500,001	2,510,000	3	8,848	7,474,978	2,465,198,572	2,465,198,572
322	2,520,001	2,530,000	1	8,849	2,510,266	2,467,708,838	2,467,708,838
323	2,530,001	2,540,000	1	8,850	2,527,909	2,470,236,747	2,470,236,747
324	2,540,001	2,550,000	1	8,851	2,530,083	2,472,766,830	2,472,766,830
325	2,580,001	2,590,000	1	8,852	2,577,613	2,475,344,443	2,475,344,443
326	2,610,001	2,620,000	1	8,853	2,600,578	2,477,945,021	2,477,945,021
327	2,620,001	2,630,000	1	8,854	2,614,926	2,480,559,946	2,480,559,946
328	2,630,001	2,640,000	1	8,855	2,621,139	2,483,181,085	2,483,181,085
329	2,650,001	2,660,000	1	8,856	2,641,657	2,485,822,742	2,485,822,742
330	2,660,001	2,670,000	1	8,857	2,654,417	2,488,477,160	2,488,477,160

Duquesne Light Company
 Bill Frequency Distribution
 Rate GL- 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 9 of 13
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
331	2,680,001	2,690,000	1	8,858	2,667,593	2,491,144,753	2,491,144,753
332	2,690,001	2,700,000	2	8,860	5,362,548	2,496,507,301	2,496,507,301
333	2,700,001	2,710,000	1	8,861	2,696,229	2,499,203,530	2,499,203,530
334	2,710,001	2,720,000	1	8,862	2,699,417	2,501,902,947	2,501,902,947
335	2,720,001	2,730,000	1	8,863	2,708,855	2,504,611,802	2,504,611,802
336	2,730,001	2,740,000	1	8,864	2,717,713	2,507,329,516	2,507,329,516
337	2,750,001	2,760,000	1	8,865	2,741,291	2,510,070,806	2,510,070,806
338	2,760,001	2,770,000	1	8,866	2,748,726	2,512,819,532	2,512,819,532
339	2,800,001	2,810,000	1	8,867	2,788,672	2,515,608,205	2,515,608,205
340	2,840,001	2,850,000	3	8,870	8,495,649	2,524,103,853	2,524,103,853
341	2,860,001	2,870,000	1	8,871	2,848,112	2,526,951,965	2,526,951,965
342	2,900,001	2,910,000	1	8,872	2,888,972	2,529,840,937	2,529,840,937
343	2,950,001	2,960,000	1	8,873	2,944,986	2,532,785,923	2,532,785,923
344	3,000,001	3,010,000	1	8,874	2,987,462	2,535,773,385	2,535,773,385
345	3,040,001	3,050,000	1	8,875	3,031,358	2,538,804,744	2,538,804,744
346	3,050,001	3,060,000	1	8,876	3,037,077	2,541,841,820	2,541,841,820
347	3,070,001	3,080,000	1	8,877	3,055,507	2,544,897,328	2,544,897,328
348	3,130,001	3,140,000	1	8,878	3,115,212	2,548,012,540	2,548,012,540
349	3,260,001	3,270,000	1	8,879	3,245,327	2,551,257,867	2,551,257,867
350	3,290,001	3,300,000	1	8,880	3,277,192	2,554,535,059	2,554,535,059
351	3,450,001	3,460,000	1	8,881	3,435,504	2,557,970,562	2,557,970,562
352	3,550,001	3,560,000	1	8,882	3,542,350	2,561,512,912	2,561,512,912
353	3,610,001	3,620,000	1	8,883	3,597,997	2,565,110,909	2,565,110,909

Duquesne Light Company
 Bill Frequency Distribution
 Rate GLH- 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 10 of 13
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	4,001	5,000	4	4	17,351	17,351	5,362,351
2	5,001	6,000	8	12	48,692	66,043	5,371,043
3	6,001	7,000	3	15	25,162	91,206	5,381,206
4	7,001	8,000	3	18	22,810	114,015	5,389,015
5	8,001	9,000	2	20	16,613	130,628	5,395,628
6	9,001	10,000	3	23	29,090	159,718	5,409,718
7	10,001	11,000	3	26	31,212	190,930	5,425,930
8	11,001	12,000	1	27	11,621	202,551	5,432,551
9	12,001	13,000	2	29	24,296	226,847	5,446,847
10	13,001	14,000	1	30	13,418	240,265	5,455,265
11	16,001	17,000	1	31	16,232	256,497	5,466,497
12	18,001	19,000	2	33	37,259	293,756	5,493,756
13	22,001	23,000	1	34	22,554	316,309	5,511,309
14	23,001	24,000	3	37	69,758	386,067	5,566,067
15	24,001	25,000	1	38	23,844	409,911	5,584,911
16	25,001	26,000	1	39	25,698	435,609	5,605,609
17	26,001	27,000	3	42	78,244	513,853	5,668,853
18	28,001	29,000	1	43	27,827	541,680	5,691,680
19	29,001	30,000	2	45	58,697	600,377	5,740,377
20	30,001	31,000	2	47	60,305	660,682	5,790,682
21	31,001	32,000	2	49	62,366	723,048	5,843,048
22	32,001	33,000	2	51	96,547	819,595	5,929,595
23	34,001	35,000	3	54	102,474	922,069	6,017,069
24	36,001	37,000	3	57	108,983	1,031,053	6,111,053
25	37,001	38,000	1	58	36,991	1,068,044	6,143,044
26	38,001	39,000	2	60	76,819	1,144,862	6,209,862
27	39,001	40,000	2	62	117,838	1,262,700	6,317,700
28	40,001	41,000	1	63	40,449	1,303,149	6,353,149
29	41,001	42,000	1	64	40,899	1,344,048	6,389,048
30	43,001	44,000	1	65	43,082	1,387,130	6,427,130
31	44,001	45,000	2	67	88,559	1,475,690	6,505,690
32	46,001	47,000	1	68	45,969	1,521,659	6,546,659
33	47,001	48,000	1	69	46,523	1,568,182	6,588,182
34	48,001	49,000	1	70	47,816	1,615,997	6,630,997
35	49,001	50,000	1	71	48,743	1,664,741	6,674,741
36	50,001	51,000	1	72	49,507	1,714,248	6,719,248
37	51,001	52,000	2	74	101,837	1,816,085	6,811,085
38	52,001	53,000	1	75	51,575	1,867,660	6,857,660
39	55,001	56,000	2	77	110,089	1,977,749	6,957,749
40	56,001	57,000	5	82	390,931	2,368,680	7,323,680
41	57,001	58,000	1	83	57,342	2,426,022	7,376,022
42	58,001	59,000	3	86	173,616	2,599,638	7,534,638
43	59,001	60,000	3	89	176,709	2,776,347	7,696,347
44	62,001	63,000	4	93	308,094	3,084,441	7,984,441
45	63,001	64,000	1	94	62,425	3,146,866	8,041,866
46	64,001	65,000	1	95	63,618	3,210,484	8,100,484
47	65,001	66,000	4	99	259,141	3,469,625	8,339,625
48	68,001	69,000	3	102	203,160	3,672,786	8,527,786
49	69,001	70,000	3	105	206,270	3,879,056	8,719,056
50	70,001	71,000	4	109	348,500	4,227,556	9,047,556
51	71,001	72,000	3	112	212,132	4,439,688	9,244,688

Duquesne Light Company
 Bill Frequency Distribution
 Rate GLH- 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
52	72,001	73,000	3	115	214,956	4,654,644	9,444,644
53	73,001	74,000	2	117	145,417	4,800,061	9,580,061
54	74,001	75,000	3	120	220,734	5,020,795	9,785,795
55	75,001	76,000	3	123	224,133	5,244,929	9,994,929
56	76,001	77,000	1	124	75,453	5,320,381	10,065,381
57	77,001	78,000	2	126	153,408	5,473,789	10,208,789
58	78,001	79,000	1	127	78,103	5,551,892	10,281,892
59	79,001	80,000	3	130	314,659	5,866,551	10,581,551
60	80,001	81,000	2	132	159,272	6,025,823	10,730,823
61	81,001	82,000	1	133	80,341	6,106,165	10,806,165
62	82,001	83,000	5	138	407,643	6,513,808	11,188,808
63	84,001	85,000	1	139	83,815	6,597,623	11,267,623
64	85,001	86,000	4	143	338,107	6,935,731	11,585,731
65	86,001	87,000	8	151	771,357	7,707,088	12,317,088
66	87,001	88,000	3	154	258,988	7,966,075	12,561,075
67	88,001	89,000	2	156	174,540	8,140,615	12,725,615
68	89,001	90,000	3	159	265,178	8,405,793	12,975,793
69	90,001	91,000	5	164	446,922	8,852,715	13,397,715
70	91,001	92,000	4	168	362,104	9,214,819	13,739,819
71	92,001	93,000	8	176	823,122	10,037,942	14,522,942
72	93,001	94,000	4	180	370,094	10,408,035	14,873,035
73	94,001	95,000	6	186	560,112	10,968,147	15,403,147
74	95,001	96,000	3	189	283,810	11,251,958	15,671,958
75	96,001	97,000	4	193	382,657	11,634,615	16,034,615
76	97,001	98,000	4	197	385,785	12,020,400	16,400,400
77	98,001	99,000	1	198	96,944	12,117,344	16,492,344
78	99,001	100,000	7	205	689,433	12,806,777	17,146,777
79	100,001	110,000	36	241	3,818,971	16,625,748	20,785,748
80	110,001	120,000	38	279	4,443,496	21,069,245	25,039,245
81	120,001	130,000	62	341	7,790,334	28,859,579	32,519,579
82	130,001	140,000	49	390	6,640,559	35,500,138	38,915,138
83	140,001	150,000	34	424	5,030,744	40,530,882	43,775,882
84	150,001	160,000	40	464	6,141,189	46,672,071	49,717,071
85	160,001	170,000	36	500	5,876,225	52,548,296	55,413,296
86	170,001	180,000	34	534	5,884,360	58,432,656	61,127,656
87	180,001	190,000	24	558	4,398,841	62,831,497	65,406,497
88	190,001	200,000	37	595	7,308,304	70,139,802	72,529,802
89	200,001	210,000	26	621	5,268,467	75,408,268	77,668,268
90	210,001	220,000	28	649	6,155,255	81,563,524	83,683,524
91	220,001	230,000	18	667	3,995,473	85,558,997	87,588,997
92	230,001	240,000	23	690	5,324,596	90,883,593	92,798,593
93	240,001	250,000	12	702	2,893,493	93,777,086	95,632,086
94	250,001	260,000	19	721	5,049,720	98,826,807	100,586,807
95	260,001	270,000	17	738	4,441,307	103,268,114	104,943,114
96	270,001	280,000	13	751	3,537,781	106,805,896	108,415,896
97	280,001	290,000	18	769	5,077,789	111,883,685	113,403,685
98	290,001	300,000	15	784	4,374,409	116,258,094	117,703,094
99	300,001	310,000	16	800	4,823,174	121,081,268	122,446,268
100	310,001	320,000	10	810	3,098,041	124,179,309	125,494,309
101	320,001	330,000	10	820	3,215,039	127,394,348	128,659,348
102	330,001	340,000	9	829	2,964,031	130,358,379	131,578,379

Duquesne Light Company
 Bill Frequency Distribution
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
103	340,001	350,000	9	838	3,066,036	133,424,415	134,599,415
104	350,001	360,000	9	847	3,156,105	136,580,521	137,710,521
105	360,001	370,000	9	856	3,255,195	139,835,716	140,920,716
106	370,001	380,000	6	862	2,218,812	142,054,528	143,109,528
107	380,001	390,000	4	866	1,525,881	143,580,408	144,615,408
108	390,001	400,000	3	869	1,165,815	144,746,224	145,766,224
109	400,001	410,000	6	875	2,407,262	147,153,486	148,143,486
110	410,001	420,000	4	879	1,650,270	148,803,756	149,773,756
111	420,001	430,000	6	885	2,528,350	151,332,106	152,272,106
112	430,001	440,000	4	889	1,723,603	153,055,708	153,975,708
113	440,001	450,000	6	895	2,638,598	155,694,306	156,584,306
114	450,001	460,000	2	897	902,026	156,596,333	157,476,333
115	460,001	470,000	7	904	3,220,849	159,817,182	160,662,182
116	470,001	480,000	2	906	941,188	160,758,370	161,593,370
117	480,001	490,000	5	911	2,405,354	163,163,724	163,973,724
118	490,001	500,000	5	916	2,455,473	165,619,197	166,404,197
119	500,001	510,000	4	920	1,996,874	167,616,071	168,381,071
120	510,001	520,000	3	923	1,521,705	169,137,776	169,887,776
121	520,001	530,000	2	925	1,031,185	170,168,962	170,908,962
122	530,001	540,000	1	926	533,346	170,702,308	171,437,308
123	540,001	550,000	5	931	2,703,211	173,405,519	174,115,519
124	550,001	560,000	1	932	552,701	173,958,220	174,663,220
125	560,001	570,000	3	935	1,677,531	175,635,751	176,325,751
126	570,001	580,000	2	937	1,133,994	176,769,745	177,449,745
127	580,001	590,000	4	941	2,319,508	179,089,253	179,749,253
128	590,001	600,000	4	945	2,351,071	181,440,324	182,080,324
129	610,001	620,000	2	947	1,213,771	182,654,096	183,284,096
130	620,001	630,000	2	949	1,241,008	183,895,103	184,515,103
131	630,001	640,000	3	952	1,890,319	185,785,423	186,390,423
132	640,001	650,000	2	954	1,279,725	187,065,148	187,660,148
133	650,001	660,000	2	956	1,300,441	188,365,588	188,950,588
134	660,001	670,000	1	957	652,948	189,018,536	189,598,536
135	670,001	680,000	5	962	3,340,356	192,358,892	192,913,892
136	680,001	690,000	1	963	675,379	193,034,271	193,584,271
137	690,001	700,000	1	964	687,560	193,721,832	194,266,832
138	710,001	720,000	3	967	2,122,305	195,844,136	196,374,136
139	720,001	730,000	1	968	719,692	196,563,829	197,088,829
140	730,001	740,000	1	969	729,101	197,292,929	197,812,929
141	750,001	760,000	1	970	742,519	198,035,448	198,550,448
142	760,001	770,000	2	972	1,515,819	199,551,267	200,056,267
143	780,001	790,000	2	974	1,553,587	201,104,854	201,599,854
144	810,001	820,000	1	975	811,056	201,915,910	202,405,910
145	820,001	830,000	3	978	2,456,382	204,372,292	204,847,292
146	840,001	850,000	3	981	2,511,263	206,883,555	207,343,555
147	850,001	860,000	2	983	1,694,223	208,577,778	209,027,778
148	860,001	870,000	3	986	2,563,626	211,141,405	211,576,405
149	870,001	880,000	3	989	2,601,768	213,743,173	214,163,173
150	880,001	890,000	1	990	874,421	214,617,594	215,032,594
151	890,001	900,000	1	991	883,096	215,500,690	215,910,690
152	900,001	910,000	2	993	1,791,584	217,292,274	217,692,274
153	910,001	920,000	1	994	900,261	218,192,535	218,587,535

Duquesne Light Company
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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
154	920,001	930,000	3	997	2,746,823	220,939,357	221,319,357
155	930,001	940,000	3	1,000	2,775,208	223,714,565	224,079,565
156	940,001	950,000	2	1,002	1,871,850	225,586,415	225,941,415
157	960,001	970,000	1	1,003	956,546	226,542,961	226,892,961
158	970,001	980,000	2	1,005	1,929,297	228,472,258	228,812,258
159	980,001	990,000	3	1,008	2,918,744	231,391,001	231,716,001
160	990,001	1,000,000	1	1,009	980,046	232,371,047	232,691,047
161	1,000,001	1,010,000	4	1,013	3,971,693	236,342,740	236,642,740
162	1,010,001	1,020,000	1	1,014	999,336	237,342,076	237,637,076
163	1,020,001	1,030,000	2	1,016	2,025,257	239,367,333	239,652,333
164	1,030,001	1,040,000	1	1,017	1,025,393	240,392,726	240,672,726
165	1,040,001	1,050,000	1	1,018	1,035,212	241,427,938	241,702,938
166	1,050,001	1,060,000	2	1,020	2,083,516	243,511,454	243,776,454
167	1,060,001	1,070,000	2	1,022	2,114,607	245,626,061	245,881,061
168	1,070,001	1,080,000	1	1,023	1,063,423	246,689,484	246,939,484
169	1,090,001	1,100,000	2	1,025	2,169,092	248,858,576	249,098,576
170	1,100,001	1,110,000	1	1,026	1,092,730	249,951,306	250,186,306
171	1,150,001	1,160,000	1	1,027	1,141,942	251,093,248	251,323,248
172	1,160,001	1,170,000	1	1,028	1,151,299	252,244,547	252,469,547
173	1,180,001	1,190,000	1	1,029	1,175,877	253,420,424	253,640,424
174	1,210,001	1,220,000	1	1,030	1,206,267	254,626,692	254,841,692
175	1,230,001	1,240,000	1	1,031	1,218,209	255,844,901	256,054,901
176	1,240,001	1,250,000	2	1,033	2,467,256	258,312,157	258,512,157
177	1,250,001	1,260,000	1	1,034	1,243,569	259,555,726	259,750,726
178	1,310,001	1,320,000	1	1,035	1,299,117	260,854,843	261,044,843
179	1,330,001	1,340,000	1	1,036	1,322,834	262,177,677	262,362,677
180	1,370,001	1,380,000	1	1,037	1,364,232	263,541,908	263,721,908
181	1,390,001	1,400,000	2	1,039	2,758,257	266,300,165	266,470,165
182	1,400,001	1,410,000	1	1,040	1,387,542	267,687,707	267,852,707
183	1,410,001	1,420,000	1	1,041	1,404,408	269,092,115	269,252,115
184	1,470,001	1,480,000	3	1,044	4,380,057	273,472,171	273,617,171
185	1,500,001	1,510,000	1	1,045	1,485,689	274,957,860	275,097,860
186	1,520,001	1,530,000	1	1,046	1,505,725	276,463,585	276,598,585
187	1,590,001	1,600,000	1	1,047	1,579,351	278,042,936	278,172,936
188	1,600,001	1,610,000	2	1,049	3,175,190	281,218,126	281,338,126
189	1,620,001	1,630,000	3	1,052	4,816,181	286,034,307	286,139,307
190	1,630,001	1,640,000	2	1,054	3,227,840	289,262,147	289,357,147
191	1,660,001	1,670,000	3	1,057	4,945,283	294,207,430	294,287,430
192	1,680,001	1,690,000	1	1,058	1,666,555	295,873,985	295,948,985
193	1,700,001	1,710,000	1	1,059	1,688,464	297,562,449	297,632,449
194	1,720,001	1,730,000	1	1,060	1,701,836	299,264,286	299,329,286
195	1,730,001	1,740,000	1	1,061	1,715,516	300,979,802	301,039,802
196	1,740,001	1,750,000	1	1,062	1,727,407	302,707,209	302,762,209
197	1,770,001	1,780,000	1	1,063	1,757,402	304,464,611	304,514,611
198	1,800,001	1,810,000	1	1,064	1,783,162	306,247,773	306,292,773
199	1,850,001	1,860,000	1	1,065	1,831,572	308,079,345	308,119,345
200	1,920,001	1,930,000	1	1,066	1,908,008	309,987,352	310,022,352
201	1,930,001	1,940,000	1	1,067	1,913,026	311,900,378	311,930,378
202	1,940,001	1,950,000	1	1,068	1,925,428	313,825,806	313,850,806
203	1,970,001	1,980,000	1	1,069	1,956,016	315,781,822	315,801,822
204	1,980,001	1,990,000	1	1,070	1,961,288	317,743,110	317,758,110

Duquesne Light Company
Bill Frequency Distribution
Rate GLH- 12 Months Ending December 31, 2020

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
205	2,050,001	2,060,000	2	1,072	4,067,093	321,810,203	321,815,203
206	2,160,001	2,170,000	1	1,073	2,140,926	323,951,129	323,951,129

Duquesne Light Company
 Bill Frequency Distribution
 Rate L - 12 Months Ending December 31, 2020

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 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	120,001	130,000	2	2	237,329	237,329	34,297,329
2	130,001	140,000	2	4	388,046	625,375	37,025,375
3	240,001	250,000	1	5	231,675	857,050	65,607,050
4	300,001	310,000	1	6	288,153	1,145,203	81,125,203
5	340,001	350,000	1	7	667,161	1,812,364	91,762,364
6	350,001	360,000	1	8	341,048	2,153,412	94,313,412
7	380,001	390,000	2	10	741,179	2,894,591	101,954,591
8	440,001	450,000	2	12	858,201	3,752,792	117,152,792
9	620,001	630,000	1	13	601,050	4,353,842	162,483,842
10	710,001	720,000	1	14	686,778	5,040,620	185,040,620
11	740,001	750,000	1	15	710,949	5,751,569	192,501,569
12	780,001	790,000	1	16	754,355	6,505,924	202,425,924
13	790,001	800,000	1	17	766,746	7,272,670	204,872,670
14	830,001	840,000	1	18	799,687	8,072,358	214,712,358
15	1,000,001	1,010,000	1	19	964,692	9,037,050	256,487,050
16	1,020,001	1,030,000	1	20	980,822	10,017,873	261,337,873
17	1,030,001	1,040,000	1	21	991,731	11,009,604	263,729,604
18	1,050,001	1,060,000	1	22	1,013,511	12,023,114	268,543,114
19	1,060,001	1,070,000	1	23	1,024,580	13,047,695	270,917,695
20	1,080,001	1,090,000	1	24	1,037,834	14,085,528	275,685,528
21	1,100,001	1,110,000	1	25	1,061,972	15,147,500	280,437,500
22	1,110,001	1,120,000	1	26	1,067,420	16,214,920	282,774,920
23	1,130,001	1,140,000	1	27	1,087,754	17,302,673	287,482,673
24	1,160,001	1,170,000	1	28	1,117,646	18,420,319	294,540,319
25	1,220,001	1,230,000	2	30	2,344,088	20,764,407	308,584,407
26	1,250,001	1,260,000	1	31	1,205,367	21,969,774	315,549,774
27	1,260,001	1,270,000	1	32	1,211,316	23,181,090	317,821,090
28	1,300,001	1,310,000	1	33	1,248,260	24,429,350	327,039,350
29	1,310,001	1,320,000	1	34	1,266,290	25,695,640	329,295,640
30	1,330,001	1,340,000	1	35	1,277,731	26,973,370	333,833,370
31	1,370,001	1,380,000	2	37	2,645,396	29,618,766	342,878,766
32	1,400,001	1,410,000	1	38	1,353,059	30,971,825	349,631,825
33	1,420,001	1,430,000	1	39	1,370,133	32,341,958	354,091,958
34	1,530,001	1,540,000	1	40	1,476,777	33,818,735	378,778,735
35	1,590,001	1,600,000	1	41	1,535,511	35,354,246	392,154,246
36	1,600,001	1,610,000	1	42	1,545,155	36,899,401	394,319,401
37	1,630,001	1,640,000	2	44	3,142,999	40,042,400	400,842,400
38	1,690,001	1,700,000	1	45	1,624,904	41,667,304	413,967,304
39	1,700,001	1,710,000	1	46	1,632,248	43,299,552	416,079,552
40	1,750,001	1,760,000	1	47	1,686,906	44,986,458	426,906,458
41	1,770,001	1,780,000	1	48	1,700,250	46,686,707	431,166,707
42	1,860,001	1,870,000	2	50	3,585,850	50,272,557	450,452,557
43	1,870,001	1,880,000	1	51	1,802,418	52,074,975	452,514,975
44	1,910,001	1,920,000	1	52	1,840,020	53,914,995	460,954,995
45	1,920,001	1,930,000	4	56	7,388,276	61,303,271	462,743,271
46	1,940,001	1,950,000	2	58	3,731,158	65,034,430	466,734,430
47	1,960,001	1,970,000	2	60	3,769,423	68,803,852	470,683,852
48	1,990,001	2,000,000	1	61	1,916,730	70,720,582	476,720,582
49	2,030,001	2,040,000	1	62	1,956,618	72,677,200	484,757,200

Duquesne Light Company
 Bill Frequency Distribution
 Rate L - 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 11 of 13
 Page 2 of 5
 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
50	2,040,001	2,050,000	1	63	1,959,473	74,636,673	486,686,673
51	2,060,001	2,070,000	1	64	1,983,631	76,620,304	490,620,304
52	2,100,001	2,110,000	1	65	2,018,960	78,639,264	498,529,264
53	2,130,001	2,140,000	1	66	2,049,032	80,688,297	504,408,297
54	2,150,001	2,160,000	1	67	2,064,682	82,752,979	508,272,979
55	2,160,001	2,170,000	1	68	2,078,926	84,831,905	510,151,905
56	2,200,001	2,210,000	1	69	2,111,736	86,943,641	517,893,641
57	2,220,001	2,230,000	1	70	2,132,200	89,075,841	521,695,841
58	2,230,001	2,240,000	1	71	2,140,675	91,216,516	523,536,516
59	2,240,001	2,250,000	2	73	6,464,322	97,680,838	527,430,838
60	2,270,001	2,280,000	2	75	4,361,707	102,042,545	532,962,545
61	2,290,001	2,300,000	1	76	2,204,257	104,246,803	536,646,803
62	2,320,001	2,330,000	1	77	2,234,342	106,481,145	542,191,145
63	2,350,001	2,360,000	2	79	4,521,254	111,002,399	547,602,399
64	2,380,001	2,390,000	1	80	2,289,039	113,291,439	553,051,439
65	2,390,001	2,400,000	2	82	4,595,941	117,887,380	554,687,380
66	2,400,001	2,410,000	1	83	2,303,622	120,191,002	556,401,002
67	2,410,001	2,420,000	1	84	2,316,573	122,507,575	558,107,575
68	2,480,001	2,490,000	1	85	2,385,967	124,893,543	570,603,543
69	2,500,001	2,510,000	1	86	2,403,480	127,297,023	574,077,023
70	2,520,001	2,530,000	1	87	2,424,846	129,721,870	577,531,870
71	2,530,001	2,540,000	1	88	2,435,332	132,157,201	579,197,201
72	2,610,001	2,620,000	1	89	2,507,286	134,664,487	593,164,487
73	2,640,001	2,650,000	1	90	2,543,337	137,207,824	598,307,824
74	2,650,001	2,660,000	1	91	2,546,256	139,754,079	599,934,079
75	2,700,001	2,710,000	1	92	2,595,572	142,349,651	608,469,651
76	2,750,001	2,760,000	1	93	2,639,720	144,989,371	616,949,371
77	2,790,001	2,800,000	1	94	2,685,273	147,674,644	623,674,644
78	2,850,001	2,860,000	1	95	2,737,630	150,412,274	633,752,274
79	2,880,001	2,890,000	1	96	2,770,299	153,182,574	638,702,574
80	2,890,001	2,900,000	1	97	2,778,839	155,961,412	640,261,412
81	2,900,001	2,910,000	2	99	8,358,949	164,320,361	644,470,361
82	2,940,001	2,950,000	1	100	2,829,483	167,149,845	650,949,845
83	2,970,001	2,980,000	1	101	2,859,382	170,009,227	655,749,227
84	3,000,001	3,010,000	1	102	2,886,525	172,895,752	660,515,752
85	3,080,001	3,090,000	1	103	2,957,345	175,853,097	673,343,097
86	3,100,001	3,110,000	1	104	2,977,484	178,830,581	676,430,581
87	3,120,001	3,130,000	2	106	5,993,142	184,823,723	679,363,723
88	3,140,001	3,150,000	1	107	3,015,498	187,839,221	682,389,221
89	3,170,001	3,180,000	1	108	3,045,087	190,884,309	686,964,309
90	3,180,001	3,190,000	1	109	3,058,082	193,942,391	688,392,391
91	3,200,001	3,210,000	1	110	3,073,182	197,015,573	691,355,573
92	3,210,001	3,220,000	1	111	3,083,603	200,099,177	692,759,177
93	3,220,001	3,230,000	1	112	3,097,361	203,196,537	694,156,537
94	3,240,001	3,250,000	1	113	3,110,631	206,307,169	697,057,169
95	3,260,001	3,270,000	2	115	6,263,198	212,570,366	699,800,366
96	3,280,001	3,290,000	1	116	3,151,894	215,722,260	702,642,260
97	3,330,001	3,340,000	1	117	3,203,777	218,926,037	709,906,037
98	3,340,001	3,350,000	1	118	3,214,386	222,140,424	711,240,424

Duquesne Light Company
 Bill Frequency Distribution
 Rate L - 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 11 of 13
 Page 3 of 5
 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
99	3,350,001	3,360,000	1	119	3,222,784	225,363,208	712,563,208
100	3,380,001	3,390,000	1	120	3,252,555	228,615,763	716,775,763
101	3,390,001	3,400,000	1	121	3,258,423	231,874,186	718,074,186
102	3,400,001	3,410,000	1	122	3,267,209	235,141,394	719,361,394
103	3,410,001	3,420,000	1	123	3,280,174	238,421,569	720,641,569
104	3,430,001	3,440,000	2	125	9,888,878	248,310,447	726,470,447
105	3,440,001	3,450,000	1	126	3,310,669	251,621,116	727,721,116
106	3,480,001	3,490,000	1	127	3,344,273	254,965,389	733,095,389
107	3,510,001	3,520,000	1	128	3,375,390	258,340,779	737,060,779
108	3,520,001	3,530,000	1	129	3,378,625	261,719,403	738,269,403
109	3,560,001	3,570,000	1	130	3,425,989	265,145,393	743,525,393
110	3,570,001	3,580,000	1	131	3,434,516	268,579,909	744,719,909
111	3,580,001	3,590,000	1	132	3,438,510	272,018,418	745,898,418
112	3,610,001	3,620,000	1	133	3,465,866	275,484,284	749,704,284
113	3,630,001	3,640,000	1	134	3,491,395	278,975,679	752,175,679
114	3,650,001	3,660,000	1	135	3,504,336	282,480,015	754,620,015
115	3,700,001	3,710,000	1	136	3,551,917	286,031,932	760,911,932
116	3,740,001	3,750,000	1	137	3,592,344	289,624,276	765,874,276
117	3,760,001	3,770,000	4	141	14,452,796	304,077,072	767,787,072
118	3,770,001	3,780,000	1	142	3,622,356	307,699,428	768,859,428
119	3,820,001	3,830,000	1	143	3,669,681	311,369,109	774,799,109
120	3,840,001	3,850,000	1	144	3,693,742	315,062,851	777,062,851
121	3,850,001	3,860,000	1	145	3,699,551	318,762,402	778,102,402
122	3,910,001	3,920,000	1	146	3,759,364	322,521,766	785,081,766
123	3,950,001	3,960,000	1	147	3,800,896	326,322,661	789,642,661
124	3,990,001	4,000,000	1	148	3,838,469	330,161,131	794,161,131
125	4,020,001	4,030,000	1	149	3,864,967	334,026,097	797,476,097
126	4,050,001	4,060,000	1	150	3,889,173	337,915,270	800,755,270
127	4,060,001	4,070,000	1	151	3,899,333	341,814,603	801,724,603
128	4,070,001	4,080,000	1	152	3,913,662	345,728,265	802,688,265
129	4,080,001	4,090,000	1	153	3,922,154	349,650,420	803,640,420
130	4,140,001	4,150,000	2	155	7,955,724	357,606,143	809,956,143
131	4,190,001	4,200,000	1	156	4,030,459	361,636,602	815,236,602
132	4,200,001	4,210,000	1	157	4,031,990	365,668,593	816,138,593
133	4,220,001	4,230,000	1	158	4,051,024	369,719,616	818,099,616
134	4,250,001	4,260,000	1	159	4,088,007	373,807,623	821,107,623
135	4,260,001	4,270,000	1	160	4,095,624	377,903,247	821,983,247
136	4,280,001	4,290,000	2	162	8,224,730	386,127,978	823,707,978
137	4,290,001	4,300,000	1	163	4,125,178	390,253,156	824,553,156
138	4,300,001	4,310,000	1	164	4,133,392	394,386,548	825,386,548
139	4,340,001	4,350,000	1	165	4,172,881	398,559,429	829,209,429
140	4,350,001	4,360,000	1	166	4,175,713	402,735,142	830,015,142
141	4,370,001	4,380,000	1	167	4,202,387	406,937,529	831,797,529
142	4,390,001	4,400,000	1	168	4,216,361	411,153,889	833,553,889
143	4,450,001	4,460,000	1	169	4,280,623	415,434,512	839,134,512
144	4,460,001	4,470,000	1	170	4,290,176	419,724,688	839,904,688
145	4,490,001	4,500,000	1	171	4,314,842	424,039,530	842,539,530
146	4,560,001	4,570,000	2	173	8,764,851	432,804,380	848,674,380
147	4,640,001	4,650,000	1	174	4,460,730	437,265,110	855,765,110

Duquesne Light Company
 Bill Frequency Distribution
 Rate L - 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 11 of 13
 Page 4 of 5
 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
148	4,730,001	4,740,000	1	175	4,544,234	441,809,344	863,669,344
149	4,760,001	4,770,000	1	176	4,570,125	446,379,469	866,139,469
150	4,780,001	4,790,000	1	177	4,592,138	450,971,607	867,701,607
151	4,810,001	4,820,000	1	178	4,619,914	455,591,521	870,111,521
152	4,830,001	4,840,000	2	180	9,284,640	464,876,161	871,436,161
153	4,880,001	4,890,000	1	181	4,693,080	469,569,242	875,439,242
154	4,910,001	4,920,000	1	182	4,713,880	474,283,122	877,723,122
155	5,010,001	5,020,000	2	184	9,624,188	483,907,310	885,507,310
156	5,020,001	5,030,000	1	185	4,821,827	488,729,137	886,099,137
157	5,030,001	5,040,000	1	186	4,832,955	493,562,092	886,682,092
158	5,040,001	5,050,000	1	187	4,839,162	498,401,254	887,251,254
159	5,050,001	5,060,000	1	188	4,856,388	503,257,642	887,817,642
160	5,120,001	5,130,000	1	189	4,922,272	508,179,914	892,929,914
161	5,190,001	5,200,000	1	190	4,988,983	513,168,897	897,968,897
162	5,210,001	5,220,000	1	191	5,001,477	518,170,374	899,230,374
163	5,270,001	5,280,000	1	192	5,058,593	523,228,967	903,388,967
164	5,280,001	5,290,000	1	193	5,067,999	528,296,966	903,886,966
165	5,340,001	5,350,000	1	194	5,126,799	533,423,765	907,923,765
166	5,370,001	5,380,000	1	195	5,154,699	538,578,464	909,798,464
167	5,450,001	5,460,000	1	196	5,233,341	543,811,805	915,091,805
168	5,470,001	5,480,000	1	197	5,250,882	549,062,687	916,222,687
169	5,560,001	5,570,000	1	198	5,340,366	554,403,053	922,023,053
170	5,570,001	5,580,000	1	199	5,355,041	559,758,094	922,458,094
171	5,610,001	5,620,000	1	200	5,385,075	565,143,169	924,823,169
172	5,710,001	5,720,000	1	201	5,480,842	570,624,011	930,984,011
173	5,730,001	5,740,000	1	202	5,504,543	576,128,554	932,008,554
174	5,770,001	5,780,000	1	203	5,543,445	581,671,999	934,251,999
175	5,880,001	5,890,000	1	204	5,645,794	587,317,793	940,717,793
176	5,890,001	5,900,000	2	206	11,314,385	598,632,179	940,832,179
177	6,020,001	6,030,000	1	207	5,779,312	604,411,491	948,121,491
178	6,030,001	6,040,000	1	208	5,794,386	610,205,877	948,445,877
179	6,040,001	6,050,000	1	209	5,801,276	616,007,153	948,757,153
180	6,050,001	6,060,000	1	210	5,815,902	621,823,054	949,063,054
181	6,060,001	6,070,000	2	212	11,641,435	633,464,490	949,104,490
182	6,090,001	6,100,000	1	213	5,854,374	639,318,863	950,418,863
183	6,100,001	6,110,000	2	215	11,719,926	651,038,789	950,428,789
184	6,120,001	6,130,000	1	216	5,879,145	656,917,934	951,157,934
185	6,140,001	6,150,000	1	217	5,900,811	662,818,745	951,868,745
186	6,170,001	6,180,000	1	218	5,926,291	668,745,036	953,025,036
187	6,210,001	6,220,000	1	219	5,967,878	674,712,914	954,612,914
188	6,220,001	6,230,000	1	220	5,974,881	680,687,795	954,807,795
189	6,250,001	6,260,000	1	221	6,006,745	686,694,540	955,874,540
190	6,280,001	6,290,000	1	222	6,027,925	692,722,465	956,902,465
191	6,300,001	6,310,000	1	223	6,051,957	698,774,421	957,484,421
192	6,310,001	6,320,000	1	224	6,059,182	704,833,603	957,633,603
193	6,360,001	6,370,000	1	225	6,111,181	710,944,785	959,374,785
194	6,380,001	6,390,000	2	227	12,257,616	723,202,401	959,632,401
195	6,400,001	6,410,000	1	228	6,147,518	729,349,918	960,109,918
196	6,440,001	6,450,000	1	229	6,183,976	735,533,894	961,283,894

Duquesne Light Company
 Bill Frequency Distribution
 Rate L - 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 11 of 13
 Page 5 of 5
 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
197	6,450,001	6,460,000	1	230	6,196,741	741,730,635	961,370,635
198	6,460,001	6,470,000	1	231	6,203,315	747,933,950	961,443,950
199	6,520,001	6,530,000	1	232	6,259,572	754,193,522	963,153,522
200	6,570,001	6,580,000	1	233	6,312,861	760,506,383	964,486,383
201	6,580,001	6,590,000	1	234	6,324,995	766,831,378	964,531,378
202	6,610,001	6,620,000	2	236	12,700,406	779,531,784	964,891,784
203	6,700,001	6,710,000	1	237	6,440,222	785,972,005	967,142,005
204	6,710,001	6,720,000	1	238	6,449,917	792,421,923	967,141,923
205	6,790,001	6,800,000	1	239	6,518,850	798,940,773	968,940,773
206	6,870,001	6,880,000	1	240	6,600,161	805,540,934	970,660,934
207	6,880,001	6,890,000	1	241	6,606,956	812,147,890	970,617,890
208	6,920,001	6,930,000	1	242	6,644,390	818,792,280	971,252,280
209	7,050,001	7,060,000	1	243	6,769,943	825,562,223	973,822,223
210	7,100,001	7,110,000	1	244	6,821,534	832,383,757	974,583,757
211	7,210,001	7,220,000	2	246	13,848,308	846,232,065	976,192,065
212	7,290,001	7,300,000	1	247	7,006,714	853,238,779	977,338,779
213	7,670,001	7,680,000	1	248	7,365,862	860,604,641	983,484,641
214	7,700,001	7,710,000	1	249	7,392,422	867,997,064	983,647,064
215	7,740,001	7,750,000	1	250	7,435,748	875,432,811	983,932,811
216	7,810,001	7,820,000	2	252	15,004,626	890,437,437	984,277,437
217	7,900,001	7,910,000	1	253	7,586,421	898,023,858	985,033,858
218	7,910,001	7,920,000	1	254	7,599,783	905,623,641	984,823,641
219	7,990,001	8,000,000	1	255	7,673,017	913,296,658	985,296,658
220	8,090,001	8,100,000	1	256	7,774,509	921,071,166	985,871,166
221	8,160,001	8,170,000	1	257	7,837,266	928,908,432	986,098,432
222	8,210,001	8,220,000	2	259	15,771,593	944,680,025	985,780,025
223	8,220,001	8,230,000	1	260	7,897,966	952,577,991	985,497,991
224	8,330,001	8,340,000	1	261	7,998,568	960,576,559	985,596,559
225	8,340,001	8,350,000	1	262	8,010,429	968,586,988	985,286,988
226	11,020,001	11,030,000	1	263	10,582,982	979,169,970	990,199,970
227	11,130,001	11,140,000	1	264	10,687,850	989,857,820	989,857,820

Duquesne Light Company
 Bill Frequency Distribution
 Rate HVPS - 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 12 of 13
 Page 1 of 3
 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	0	0	1	1	0	0	0
2	60,001	70,000	3	4	203,310	203,310	8,323,310
3	70,001	80,000	1	5	73,126	276,436	9,476,436
4	90,001	100,000	1	6	96,135	372,571	11,772,571
5	100,001	110,000	1	7	104,909	477,479	12,907,479
6	110,001	120,000	1	8	115,603	593,082	14,033,082
7	120,001	130,000	1	9	120,758	713,840	15,143,840
8	140,001	150,000	2	11	291,744	1,005,584	17,355,584
9	340,001	350,000	1	12	348,075	1,353,659	39,153,659
10	350,001	360,000	1	13	356,577	1,710,236	40,230,236
11	410,001	420,000	1	14	417,666	2,127,902	46,647,902
12	450,001	460,000	1	15	457,518	2,585,420	50,885,420
13	470,001	480,000	2	17	953,962	3,539,382	52,979,382
14	480,001	490,000	1	18	489,681	4,029,063	54,009,063
15	500,001	510,000	1	19	504,972	4,534,035	56,044,035
16	540,001	550,000	1	20	543,841	5,077,876	60,077,876
17	550,001	560,000	1	21	561,300	5,639,176	61,079,176
18	570,001	580,000	1	22	575,096	6,214,272	63,054,272
19	580,001	590,000	1	23	591,016	6,805,288	64,035,288
20	600,001	610,000	1	24	612,449	7,417,737	65,977,737
21	640,001	650,000	1	25	644,811	8,062,548	69,812,548
22	650,001	660,000	1	26	658,931	8,721,479	70,761,479
23	740,001	750,000	1	27	753,922	9,475,402	79,225,402
24	900,001	910,000	1	28	908,327	10,383,728	94,103,728
25	1,040,001	1,050,000	1	29	1,049,072	11,432,801	106,982,801
26	1,080,001	1,090,000	1	30	1,094,212	12,527,012	110,627,012
27	1,090,001	1,100,000	1	31	1,099,054	13,626,066	111,526,066
28	1,210,001	1,220,000	1	32	1,225,648	14,851,714	122,211,714
29	1,560,001	1,570,000	1	33	1,575,432	16,427,146	153,017,146
30	1,840,001	1,850,000	1	34	1,852,696	18,279,842	177,379,842
31	1,990,001	2,000,000	1	35	2,008,794	20,288,636	190,288,636
32	2,000,001	2,010,000	1	36	2,012,595	22,301,231	191,141,231
33	2,010,001	2,020,000	1	37	2,029,936	24,331,167	191,991,167
34	2,070,001	2,080,000	1	38	2,091,405	26,422,572	196,982,572
35	2,250,001	2,260,000	1	39	2,266,027	28,688,599	211,748,599
36	2,290,001	2,300,000	1	40	2,311,676	31,000,275	215,000,275
37	2,300,001	2,310,000	1	41	2,322,078	33,322,353	215,812,353
38	2,360,001	2,370,000	1	42	2,381,375	35,703,728	220,563,728
39	2,380,001	2,390,000	1	43	2,393,358	38,097,086	222,127,086
40	2,400,001	2,410,000	1	44	2,418,035	40,515,121	223,675,121
41	2,470,001	2,480,000	1	45	2,487,492	43,002,613	229,002,613
42	2,510,001	2,520,000	1	46	2,526,638	45,529,251	232,009,251
43	2,540,001	2,550,000	1	47	2,561,162	48,090,413	234,240,413
44	2,660,001	2,670,000	1	48	2,684,595	50,775,007	243,015,007
45	2,670,001	2,680,000	1	49	2,689,699	53,464,707	243,744,707
46	2,720,001	2,730,000	1	50	2,742,589	56,207,296	247,307,296
47	2,810,001	2,820,000	1	51	2,828,820	59,036,115	253,616,115
48	3,270,001	3,280,000	2	53	6,589,960	65,626,076	285,386,076
49	3,310,001	3,320,000	1	54	3,328,901	68,954,976	288,074,976

Duquesne Light Company
 Bill Frequency Distribution
 Rate HVPS - 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 12 of 13
 Page 2 of 3
 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
50	3,700,001	3,710,000	1	55	3,721,320	72,676,296	313,826,296
51	3,800,001	3,810,000	2	57	7,655,398	80,331,694	320,361,694
52	3,860,001	3,870,000	1	58	7,768,738	88,100,432	328,040,432
53	3,900,001	3,910,000	1	59	3,925,976	92,026,408	330,536,408
54	4,000,001	4,010,000	1	60	4,022,901	96,049,309	336,649,309
55	4,060,001	4,070,000	1	61	4,086,998	100,136,307	340,266,307
56	4,170,001	4,180,000	1	62	4,196,892	104,333,199	346,773,199
57	4,240,001	4,250,000	1	63	4,270,327	108,603,526	350,853,526
58	4,250,001	4,260,000	1	64	4,276,885	112,880,411	351,440,411
59	4,260,001	4,270,000	1	65	4,291,244	117,171,655	352,021,655
60	4,350,001	4,360,000	1	66	4,374,965	121,546,620	356,986,620
61	4,370,001	4,380,000	1	67	4,400,282	125,946,902	358,086,902
62	4,400,001	4,410,000	1	68	4,429,448	130,376,350	359,696,350
63	4,410,001	4,420,000	1	69	4,440,513	134,816,863	360,236,863
64	4,420,001	4,430,000	1	70	4,446,595	139,263,458	360,763,458
65	4,440,001	4,450,000	1	71	4,466,674	143,730,132	361,780,132
66	4,510,001	4,520,000	1	72	4,537,471	148,267,603	365,227,603
67	4,530,001	4,540,000	1	73	9,123,045	157,390,648	370,770,648
68	4,560,001	4,570,000	1	74	4,591,406	161,982,054	372,202,054
69	4,580,001	4,590,000	1	75	4,612,492	166,594,547	373,144,547
70	4,690,001	4,700,000	1	76	4,721,047	171,315,593	378,115,593
71	4,920,001	4,930,000	1	77	4,950,453	176,266,046	388,256,046
72	5,140,001	5,150,000	1	78	5,175,882	181,441,928	397,741,928
73	5,290,001	5,300,000	1	79	5,323,034	186,764,962	404,064,962
74	5,410,001	5,420,000	1	80	5,445,106	192,210,068	409,010,068
75	5,520,001	5,530,000	1	81	5,559,604	197,769,673	413,439,673
76	5,670,001	5,680,000	2	83	11,413,558	209,183,230	419,343,230
77	5,750,001	5,760,000	1	84	5,787,734	214,970,964	422,330,964
78	5,760,001	5,770,000	1	85	5,795,203	220,766,168	422,716,168
79	5,820,001	5,830,000	1	86	5,859,364	226,625,531	424,845,531
80	6,000,001	6,010,000	1	87	6,037,424	232,662,956	430,992,956
81	6,040,001	6,050,000	1	88	6,078,730	238,741,685	432,341,685
82	6,370,001	6,380,000	2	90	12,819,169	251,560,854	442,960,854
83	6,690,001	6,700,000	1	91	6,734,023	258,294,877	452,594,877
84	6,810,001	6,820,000	1	92	6,848,285	265,143,162	456,103,162
85	7,280,001	7,290,000	1	93	7,327,110	272,470,272	469,300,272
86	7,560,001	7,570,000	1	94	7,606,502	280,076,774	476,896,774
87	8,840,001	8,850,000	1	95	8,892,814	288,969,588	510,219,588
88	9,200,001	9,210,000	1	96	9,260,330	298,229,918	519,269,918
89	25,180,001	25,190,000	1	97	25,325,796	323,555,714	902,925,714
90	26,570,001	26,580,000	1	98	26,728,368	350,284,082	935,044,082
91	26,590,001	26,600,000	1	99	26,743,331	377,027,414	935,627,414
92	26,630,001	26,640,000	1	100	26,787,593	403,815,007	936,615,007
93	27,260,001	27,270,000	1	101	27,414,450	431,229,457	949,359,457
94	27,420,001	27,430,000	1	102	27,577,354	458,806,811	952,546,811
95	27,450,001	27,460,000	1	103	27,611,625	486,418,436	953,238,436
96	27,590,001	27,600,000	1	104	27,749,864	514,168,300	955,768,300
97	27,930,001	27,940,000	1	105	28,087,837	542,256,137	961,356,137
98	28,050,001	28,060,000	1	106	28,214,154	570,470,292	963,310,292

Duquesne Light Company
 Bill Frequency Distribution
 Rate HVPS - 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 12 of 13
 Page 3 of 3
 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
99	28,540,001	28,550,000	1	107	28,708,419	599,178,711	970,328,711
100	28,700,001	28,710,000	1	108	28,860,511	628,039,222	972,559,222
101	30,870,001	30,880,000	1	109	31,046,956	659,086,178	998,766,178
102	32,090,001	32,100,000	1	110	32,274,122	691,360,301	1,012,360,301
103	40,740,001	40,750,000	1	111	40,968,544	732,328,845	1,099,078,845
104	42,560,001	42,570,000	1	112	42,805,818	775,134,664	1,115,694,664
105	43,550,001	43,560,000	1	113	43,794,734	818,929,397	1,123,849,397
106	44,260,001	44,270,000	1	114	44,513,348	863,442,745	1,129,062,745
107	46,090,001	46,100,000	1	115	46,355,642	909,798,387	1,140,298,387
108	46,340,001	46,350,000	1	116	46,599,685	956,398,072	1,141,798,072
109	47,860,001	47,870,000	1	117	48,131,905	1,004,529,977	1,148,139,977
110	48,050,001	48,060,000	1	118	48,323,432	1,052,853,409	1,148,973,409
111	55,690,001	55,700,000	1	119	56,010,211	1,108,863,621	1,164,563,621
112	55,960,001	55,970,000	1	120	56,281,091	1,165,144,712	1,165,144,712

Duquesne Light Company
 Bill Frequency Distribution
 Rate AL - 12 Months Ending December 31, 2020

Attachment DFR IV -C
 Part 13 of 13
 Page 1 of 1
 Sponsor: D. B. Ogden

kWh Step	Start Range (kWh)	End Range (kWh)	Number Of Bills	Cumulative Number of Bills	Total Usage (kWh)	Cumulative Usage (kWh)	Consolidation Factor
1	1	100	9	9	229	229	2,929
2	101	200	3	12	678	907	5,707
3	601	700	2	14	831	1,738	17,138
4	801	900	4	18	3,550	5,288	21,488
5	901	1,000	5	23	5,392	10,680	23,680
6	1,001	1,100	2	25	1,472	12,152	24,252
7	1,401	1,500	1	26	1,979	14,131	29,131
8	6,601	6,700	1	27	9,214	23,345	83,645
9	7,201	7,300	2	29	10,032	33,378	84,478
10	7,701	7,800	1	30	10,705	44,083	90,883
11	7,901	8,000	1	31	10,985	55,067	95,067
12	8,701	8,800	1	32	12,021	67,089	102,289
13	8,901	9,000	1	33	12,302	79,391	106,391
14	9,101	9,200	1	34	12,666	92,057	110,457
15	9,201	9,300	1	35	12,796	104,853	114,153
16	10,501	10,600	1	36	14,546	119,400	119,400

- Q.1. The effects of the proposed rates on monthly billing conditions should be provided as follows:

Residential Bill Comparisons

For each rate applicable to residential service provide a chart or tabulation which shows the dollar and percentage effect of the proposed base rate on monthly bills ranging from the use of zero kWh to 5,000 kWh at appropriate intervals.

- A.1. DFR IV - Attachment D-1 provides the requested information in tabular format for each of the residential rate classes. Each residential rate class table shows the monthly distribution charges at current and proposed rates. Current rates include the forecasted January 15, 2022 surcharges that the Company is proposing to roll into base rates. For heating rates, separate tables are provided showing the monthly billing at both winter and summer rates.

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RS**

Attachment DFR IV-D-1
Page 1 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	\$13.13	\$16.25	\$3.13	23.8%
50	\$16.32	\$19.78	\$3.46	21.2%
100	\$19.51	\$23.31	\$3.80	19.5%
150	\$22.70	\$26.83	\$4.13	18.2%
200	\$25.89	\$30.36	\$4.47	17.3%
250	\$29.08	\$33.89	\$4.81	16.5%
300	\$32.28	\$37.42	\$5.14	15.9%
350	\$35.47	\$40.95	\$5.48	15.4%
400	\$38.66	\$44.48	\$5.81	15.0%
450	\$41.85	\$48.00	\$6.15	14.7%
500	\$45.04	\$51.53	\$6.49	14.4%
550	\$48.24	\$55.06	\$6.82	14.1%
600	\$51.43	\$58.59	\$7.16	13.9%
650	\$54.62	\$62.12	\$7.50	13.7%
700	\$57.81	\$65.64	\$7.83	13.5%
750	\$61.00	\$69.17	\$8.17	13.4%
800	\$64.20	\$72.70	\$8.50	13.2%
850	\$67.39	\$76.23	\$8.84	13.1%
900	\$70.58	\$79.76	\$9.18	13.0%
950	\$73.77	\$83.29	\$9.51	12.9%
1000	\$76.96	\$86.81	\$9.85	12.8%
1050	\$80.16	\$90.34	\$10.19	12.7%
1100	\$83.35	\$93.87	\$10.52	12.6%
1150	\$86.54	\$97.40	\$10.86	12.5%
1200	\$89.73	\$100.93	\$11.19	12.5%
1250	\$92.92	\$104.46	\$11.53	12.4%
1300	\$96.12	\$107.98	\$11.87	12.3%
1350	\$99.31	\$111.51	\$12.20	12.3%
1400	\$102.50	\$115.04	\$12.54	12.2%
1450	\$105.69	\$118.57	\$12.88	12.2%
1500	\$108.88	\$122.10	\$13.21	12.1%
1550	\$112.08	\$125.62	\$13.55	12.1%
1600	\$115.27	\$129.15	\$13.88	12.0%
1650	\$118.46	\$132.68	\$14.22	12.0%
1700	\$121.65	\$136.21	\$14.56	12.0%
1750	\$124.84	\$139.74	\$14.89	11.9%
1800	\$128.04	\$143.27	\$15.23	11.9%
1850	\$131.23	\$146.79	\$15.57	11.9%
1900	\$134.42	\$150.32	\$15.90	11.8%
1950	\$137.61	\$153.85	\$16.24	11.8%
2000	\$140.80	\$157.38	\$16.57	11.8%
2050	\$144.00	\$160.91	\$16.91	11.7%
2100	\$147.19	\$164.43	\$17.25	11.7%
2150	\$150.38	\$167.96	\$17.58	11.7%
2200	\$153.57	\$171.49	\$17.92	11.7%
2250	\$156.76	\$175.02	\$18.26	11.6%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RS**

Attachment DFR IV-D-1
Page 2 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
2300	\$159.95	\$178.55	\$18.59	11.6%
2350	\$163.15	\$182.08	\$18.93	11.6%
2400	\$166.34	\$185.60	\$19.26	11.6%
2450	\$169.53	\$189.13	\$19.60	11.6%
2500	\$172.72	\$192.66	\$19.94	11.5%
2550	\$175.91	\$196.19	\$20.27	11.5%
2600	\$179.11	\$199.72	\$20.61	11.5%
2650	\$182.30	\$203.24	\$20.95	11.5%
2700	\$185.49	\$206.77	\$21.28	11.5%
2750	\$188.68	\$210.30	\$21.62	11.5%
2800	\$191.87	\$213.83	\$21.95	11.4%
2850	\$195.07	\$217.36	\$22.29	11.4%
2900	\$198.26	\$220.89	\$22.63	11.4%
2950	\$201.45	\$224.41	\$22.96	11.4%
3000	\$204.64	\$227.94	\$23.30	11.4%
3050	\$207.83	\$231.47	\$23.64	11.4%
3100	\$211.03	\$235.00	\$23.97	11.4%
3150	\$214.22	\$238.53	\$24.31	11.3%
3200	\$217.41	\$242.05	\$24.64	11.3%
3250	\$220.60	\$245.58	\$24.98	11.3%
3300	\$223.79	\$249.11	\$25.32	11.3%
3350	\$226.99	\$252.64	\$25.65	11.3%
3400	\$230.18	\$256.17	\$25.99	11.3%
3450	\$233.37	\$259.70	\$26.33	11.3%
3500	\$236.56	\$263.22	\$26.66	11.3%
3550	\$239.75	\$266.75	\$27.00	11.3%
3600	\$242.95	\$270.28	\$27.33	11.3%
3650	\$246.14	\$273.81	\$27.67	11.2%
3700	\$249.33	\$277.34	\$28.01	11.2%
3750	\$252.52	\$280.87	\$28.34	11.2%
3800	\$255.71	\$284.39	\$28.68	11.2%
3850	\$258.91	\$287.92	\$29.02	11.2%
3900	\$262.10	\$291.45	\$29.35	11.2%
3950	\$265.29	\$294.98	\$29.69	11.2%
4000	\$268.48	\$298.51	\$30.02	11.2%
4050	\$271.67	\$302.03	\$30.36	11.2%
4100	\$274.87	\$305.56	\$30.70	11.2%
4150	\$278.06	\$309.09	\$31.03	11.2%
4200	\$281.25	\$312.62	\$31.37	11.2%
4250	\$284.44	\$316.15	\$31.71	11.1%
4300	\$287.63	\$319.68	\$32.04	11.1%
4350	\$290.83	\$323.20	\$32.38	11.1%
4400	\$294.02	\$326.73	\$32.71	11.1%
4450	\$297.21	\$330.26	\$33.05	11.1%
4500	\$300.40	\$333.79	\$33.39	11.1%
4550	\$303.59	\$337.32	\$33.72	11.1%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RS**

Attachment DFR IV-D-1
Page 3 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
4600	\$306.78	\$340.84	\$34.06	11.1%
4650	\$309.98	\$344.37	\$34.40	11.1%
4700	\$313.17	\$347.90	\$34.73	11.1%
4750	\$316.36	\$351.43	\$35.07	11.1%
4800	\$319.55	\$354.96	\$35.40	11.1%
4850	\$322.74	\$358.49	\$35.74	11.1%
4900	\$325.94	\$362.01	\$36.08	11.1%
4950	\$329.13	\$365.54	\$36.41	11.1%
5000	\$332.32	\$369.07	\$36.75	11.1%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RH (Summer)**

Attachment DFR IV-D-1
Page 4 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	\$13.13	\$16.25	\$3.13	23.8%
50	\$16.32	\$19.78	\$3.46	21.2%
100	\$19.51	\$23.31	\$3.80	19.5%
150	\$22.70	\$26.83	\$4.13	18.2%
200	\$25.89	\$30.36	\$4.47	17.3%
250	\$29.08	\$33.89	\$4.81	16.5%
300	\$32.28	\$37.42	\$5.14	15.9%
350	\$35.47	\$40.95	\$5.48	15.4%
400	\$38.66	\$44.48	\$5.81	15.0%
450	\$41.85	\$48.00	\$6.15	14.7%
500	\$45.04	\$51.53	\$6.49	14.4%
550	\$48.24	\$55.06	\$6.82	14.1%
600	\$51.43	\$58.59	\$7.16	13.9%
650	\$54.62	\$62.12	\$7.50	13.7%
700	\$57.81	\$65.64	\$7.83	13.5%
750	\$61.00	\$69.17	\$8.17	13.4%
800	\$64.20	\$72.70	\$8.50	13.2%
850	\$67.39	\$76.23	\$8.84	13.1%
900	\$70.58	\$79.76	\$9.18	13.0%
950	\$73.77	\$83.29	\$9.51	12.9%
1000	\$76.96	\$86.81	\$9.85	12.8%
1050	\$80.16	\$90.34	\$10.19	12.7%
1100	\$83.35	\$93.87	\$10.52	12.6%
1150	\$86.54	\$97.40	\$10.86	12.5%
1200	\$89.73	\$100.93	\$11.19	12.5%
1250	\$92.92	\$104.46	\$11.53	12.4%
1300	\$96.12	\$107.98	\$11.87	12.3%
1350	\$99.31	\$111.51	\$12.20	12.3%
1400	\$102.50	\$115.04	\$12.54	12.2%
1450	\$105.69	\$118.57	\$12.88	12.2%
1500	\$108.88	\$122.10	\$13.21	12.1%
1550	\$112.08	\$125.62	\$13.55	12.1%
1600	\$115.27	\$129.15	\$13.88	12.0%
1650	\$118.46	\$132.68	\$14.22	12.0%
1700	\$121.65	\$136.21	\$14.56	12.0%
1750	\$124.84	\$139.74	\$14.89	11.9%
1800	\$128.04	\$143.27	\$15.23	11.9%
1850	\$131.23	\$146.79	\$15.57	11.9%
1900	\$134.42	\$150.32	\$15.90	11.8%
1950	\$137.61	\$153.85	\$16.24	11.8%
2000	\$140.80	\$157.38	\$16.57	11.8%
2050	\$144.00	\$160.91	\$16.91	11.7%
2100	\$147.19	\$164.43	\$17.25	11.7%
2150	\$150.38	\$167.96	\$17.58	11.7%
2200	\$153.57	\$171.49	\$17.92	11.7%
2250	\$156.76	\$175.02	\$18.26	11.6%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RH (Summer)**

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
2300	\$159.95	\$178.55	\$18.59	11.6%
2350	\$163.15	\$182.08	\$18.93	11.6%
2400	\$166.34	\$185.60	\$19.26	11.6%
2450	\$169.53	\$189.13	\$19.60	11.6%
2500	\$172.72	\$192.66	\$19.94	11.5%
2550	\$175.91	\$196.19	\$20.27	11.5%
2600	\$179.11	\$199.72	\$20.61	11.5%
2650	\$182.30	\$203.24	\$20.95	11.5%
2700	\$185.49	\$206.77	\$21.28	11.5%
2750	\$188.68	\$210.30	\$21.62	11.5%
2800	\$191.87	\$213.83	\$21.95	11.4%
2850	\$195.07	\$217.36	\$22.29	11.4%
2900	\$198.26	\$220.89	\$22.63	11.4%
2950	\$201.45	\$224.41	\$22.96	11.4%
3000	\$204.64	\$227.94	\$23.30	11.4%
3050	\$207.83	\$231.47	\$23.64	11.4%
3100	\$211.03	\$235.00	\$23.97	11.4%
3150	\$214.22	\$238.53	\$24.31	11.3%
3200	\$217.41	\$242.05	\$24.64	11.3%
3250	\$220.60	\$245.58	\$24.98	11.3%
3300	\$223.79	\$249.11	\$25.32	11.3%
3350	\$226.99	\$252.64	\$25.65	11.3%
3400	\$230.18	\$256.17	\$25.99	11.3%
3450	\$233.37	\$259.70	\$26.33	11.3%
3500	\$236.56	\$263.22	\$26.66	11.3%
3550	\$239.75	\$266.75	\$27.00	11.3%
3600	\$242.95	\$270.28	\$27.33	11.3%
3650	\$246.14	\$273.81	\$27.67	11.2%
3700	\$249.33	\$277.34	\$28.01	11.2%
3750	\$252.52	\$280.87	\$28.34	11.2%
3800	\$255.71	\$284.39	\$28.68	11.2%
3850	\$258.91	\$287.92	\$29.02	11.2%
3900	\$262.10	\$291.45	\$29.35	11.2%
3950	\$265.29	\$294.98	\$29.69	11.2%
4000	\$268.48	\$298.51	\$30.02	11.2%
4050	\$271.67	\$302.03	\$30.36	11.2%
4100	\$274.87	\$305.56	\$30.70	11.2%
4150	\$278.06	\$309.09	\$31.03	11.2%
4200	\$281.25	\$312.62	\$31.37	11.2%
4250	\$284.44	\$316.15	\$31.71	11.1%
4300	\$287.63	\$319.68	\$32.04	11.1%
4350	\$290.83	\$323.20	\$32.38	11.1%
4400	\$294.02	\$326.73	\$32.71	11.1%
4450	\$297.21	\$330.26	\$33.05	11.1%
4500	\$300.40	\$333.79	\$33.39	11.1%
4550	\$303.59	\$337.32	\$33.72	11.1%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RH (Summer)**

Attachment DFR IV-D-1
Page 6 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
4600	\$306.78	\$340.84	\$34.06	11.1%
4650	\$309.98	\$344.37	\$34.40	11.1%
4700	\$313.17	\$347.90	\$34.73	11.1%
4750	\$316.36	\$351.43	\$35.07	11.1%
4800	\$319.55	\$354.96	\$35.40	11.1%
4850	\$322.74	\$358.49	\$35.74	11.1%
4900	\$325.94	\$362.01	\$36.08	11.1%
4950	\$329.13	\$365.54	\$36.41	11.1%
5000	\$332.32	\$369.07	\$36.75	11.1%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RH (Winter)**

Attachment DFR IV-D-1
Page 7 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	<u>\$ Difference</u>	<u>% Difference</u>
0	\$13.13	\$16.25	\$3.13	23.8%
50	\$15.55	\$19.42	\$3.87	24.9%
100	\$17.98	\$22.59	\$4.61	25.6%
150	\$20.41	\$25.76	\$5.35	26.2%
200	\$22.84	\$28.93	\$6.10	26.7%
250	\$25.26	\$32.10	\$6.84	27.1%
300	\$27.69	\$35.27	\$7.58	27.4%
350	\$30.12	\$38.44	\$8.32	27.6%
400	\$32.55	\$41.61	\$9.07	27.9%
450	\$34.97	\$44.78	\$9.81	28.0%
500	\$37.40	\$47.96	\$10.55	28.2%
550	\$39.83	\$51.13	\$11.30	28.4%
600	\$42.26	\$54.30	\$12.04	28.5%
650	\$44.69	\$57.47	\$12.78	28.6%
700	\$47.11	\$60.64	\$13.52	28.7%
750	\$49.54	\$63.81	\$14.27	28.8%
800	\$51.97	\$66.98	\$15.01	28.9%
850	\$54.40	\$70.15	\$15.75	29.0%
900	\$56.82	\$73.32	\$16.49	29.0%
950	\$59.25	\$76.49	\$17.24	29.1%
1000	\$61.68	\$79.66	\$17.98	29.1%
1050	\$64.11	\$82.83	\$18.72	29.2%
1100	\$66.54	\$86.00	\$19.47	29.3%
1150	\$68.96	\$89.17	\$20.21	29.3%
1200	\$71.39	\$92.34	\$20.95	29.3%
1250	\$73.82	\$95.51	\$21.69	29.4%
1300	\$76.25	\$98.68	\$22.44	29.4%
1350	\$78.67	\$101.85	\$23.18	29.5%
1400	\$81.10	\$105.02	\$23.92	29.5%
1450	\$83.53	\$108.19	\$24.66	29.5%
1500	\$85.96	\$111.37	\$25.41	29.6%
1550	\$88.39	\$114.54	\$26.15	29.6%
1600	\$90.81	\$117.71	\$26.89	29.6%
1650	\$93.24	\$120.88	\$27.64	29.6%
1700	\$95.67	\$124.05	\$28.38	29.7%
1750	\$98.10	\$127.22	\$29.12	29.7%
1800	\$100.52	\$130.39	\$29.86	29.7%
1850	\$102.95	\$133.56	\$30.61	29.7%
1900	\$105.38	\$136.73	\$31.35	29.7%
1950	\$107.81	\$139.90	\$32.09	29.8%
2000	\$110.24	\$143.07	\$32.83	29.8%
2050	\$112.66	\$146.24	\$33.58	29.8%
2100	\$115.09	\$149.41	\$34.32	29.8%
2150	\$117.52	\$152.58	\$35.06	29.8%
2200	\$119.95	\$155.75	\$35.81	29.9%
2250	\$122.37	\$158.92	\$36.55	29.9%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RH (Winter)**

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
2300	\$124.80	\$162.09	\$37.29	29.9%
2350	\$127.23	\$165.26	\$38.03	29.9%
2400	\$129.66	\$168.43	\$38.78	29.9%
2450	\$132.09	\$171.60	\$39.52	29.9%
2500	\$134.51	\$174.78	\$40.26	29.9%
2550	\$136.94	\$177.95	\$41.00	29.9%
2600	\$139.37	\$181.12	\$41.75	30.0%
2650	\$141.80	\$184.29	\$42.49	30.0%
2700	\$144.22	\$187.46	\$43.23	30.0%
2750	\$146.65	\$190.63	\$43.98	30.0%
2800	\$149.08	\$193.80	\$44.72	30.0%
2850	\$151.51	\$196.97	\$45.46	30.0%
2900	\$153.94	\$200.14	\$46.20	30.0%
2950	\$156.36	\$203.31	\$46.95	30.0%
3000	\$158.79	\$206.48	\$47.69	30.0%
3050	\$161.22	\$209.65	\$48.43	30.0%
3100	\$163.65	\$212.82	\$49.17	30.0%
3150	\$166.07	\$215.99	\$49.92	30.1%
3200	\$168.50	\$219.16	\$50.66	30.1%
3250	\$170.93	\$222.33	\$51.40	30.1%
3300	\$173.36	\$225.50	\$52.15	30.1%
3350	\$175.79	\$228.67	\$52.89	30.1%
3400	\$178.21	\$231.84	\$53.63	30.1%
3450	\$180.64	\$235.01	\$54.37	30.1%
3500	\$183.07	\$238.19	\$55.12	30.1%
3550	\$185.50	\$241.36	\$55.86	30.1%
3600	\$187.92	\$244.53	\$56.60	30.1%
3650	\$190.35	\$247.70	\$57.34	30.1%
3700	\$192.78	\$250.87	\$58.09	30.1%
3750	\$195.21	\$254.04	\$58.83	30.1%
3800	\$197.64	\$257.21	\$59.57	30.1%
3850	\$200.06	\$260.38	\$60.32	30.1%
3900	\$202.49	\$263.55	\$61.06	30.2%
3950	\$204.92	\$266.72	\$61.80	30.2%
4000	\$207.35	\$269.89	\$62.54	30.2%
4050	\$209.77	\$273.06	\$63.29	30.2%
4100	\$212.20	\$276.23	\$64.03	30.2%
4150	\$214.63	\$279.40	\$64.77	30.2%
4200	\$217.06	\$282.57	\$65.51	30.2%
4250	\$219.49	\$285.74	\$66.26	30.2%
4300	\$221.91	\$288.91	\$67.00	30.2%
4350	\$224.34	\$292.08	\$67.74	30.2%
4400	\$226.77	\$295.25	\$68.49	30.2%
4450	\$229.20	\$298.42	\$69.23	30.2%
4500	\$231.62	\$301.60	\$69.97	30.2%
4550	\$234.05	\$304.77	\$70.71	30.2%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RH (Winter)**

Attachment DFR IV-D-1
Page 9 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	<u>\$ Difference</u>	<u>% Difference</u>
4600	\$236.48	\$307.94	\$71.46	30.2%
4650	\$238.91	\$311.11	\$72.20	30.2%
4700	\$241.33	\$314.28	\$72.94	30.2%
4750	\$243.76	\$317.45	\$73.68	30.2%
4800	\$246.19	\$320.62	\$74.43	30.2%
4850	\$248.62	\$323.79	\$75.17	30.2%
4900	\$251.05	\$326.96	\$75.91	30.2%
4950	\$253.47	\$330.13	\$76.66	30.2%
5000	\$255.90	\$333.30	\$77.40	30.2%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RA (Summer)**

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	\$13.13	\$16.25	\$3.13	23.8%
50	\$16.32	\$19.78	\$3.46	21.2%
100	\$19.51	\$23.31	\$3.80	19.5%
150	\$22.70	\$26.83	\$4.13	18.2%
200	\$25.89	\$30.36	\$4.47	17.3%
250	\$29.08	\$33.89	\$4.81	16.5%
300	\$32.28	\$37.42	\$5.14	15.9%
350	\$35.47	\$40.95	\$5.48	15.4%
400	\$38.66	\$44.48	\$5.81	15.0%
450	\$41.85	\$48.00	\$6.15	14.7%
500	\$45.04	\$51.53	\$6.49	14.4%
550	\$48.24	\$55.06	\$6.82	14.1%
600	\$51.43	\$58.59	\$7.16	13.9%
650	\$54.62	\$62.12	\$7.50	13.7%
700	\$57.81	\$65.64	\$7.83	13.5%
750	\$61.00	\$69.17	\$8.17	13.4%
800	\$64.20	\$72.70	\$8.50	13.2%
850	\$67.39	\$76.23	\$8.84	13.1%
900	\$70.58	\$79.76	\$9.18	13.0%
950	\$73.77	\$83.29	\$9.51	12.9%
1000	\$76.96	\$86.81	\$9.85	12.8%
1050	\$80.16	\$90.34	\$10.19	12.7%
1100	\$83.35	\$93.87	\$10.52	12.6%
1150	\$86.54	\$97.40	\$10.86	12.5%
1200	\$89.73	\$100.93	\$11.19	12.5%
1250	\$92.92	\$104.46	\$11.53	12.4%
1300	\$96.12	\$107.98	\$11.87	12.3%
1350	\$99.31	\$111.51	\$12.20	12.3%
1400	\$102.50	\$115.04	\$12.54	12.2%
1450	\$105.69	\$118.57	\$12.88	12.2%
1500	\$108.88	\$122.10	\$13.21	12.1%
1550	\$112.08	\$125.62	\$13.55	12.1%
1600	\$115.27	\$129.15	\$13.88	12.0%
1650	\$118.46	\$132.68	\$14.22	12.0%
1700	\$121.65	\$136.21	\$14.56	12.0%
1750	\$124.84	\$139.74	\$14.89	11.9%
1800	\$128.04	\$143.27	\$15.23	11.9%
1850	\$131.23	\$146.79	\$15.57	11.9%
1900	\$134.42	\$150.32	\$15.90	11.8%
1950	\$137.61	\$153.85	\$16.24	11.8%
2000	\$140.80	\$157.38	\$16.57	11.8%
2050	\$144.00	\$160.91	\$16.91	11.7%
2100	\$147.19	\$164.43	\$17.25	11.7%
2150	\$150.38	\$167.96	\$17.58	11.7%
2200	\$153.57	\$171.49	\$17.92	11.7%
2250	\$156.76	\$175.02	\$18.26	11.6%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RA (Summer)**

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
2300	\$159.95	\$178.55	\$18.59	11.6%
2350	\$163.15	\$182.08	\$18.93	11.6%
2400	\$166.34	\$185.60	\$19.26	11.6%
2450	\$169.53	\$189.13	\$19.60	11.6%
2500	\$172.72	\$192.66	\$19.94	11.5%
2550	\$175.91	\$196.19	\$20.27	11.5%
2600	\$179.11	\$199.72	\$20.61	11.5%
2650	\$182.30	\$203.24	\$20.95	11.5%
2700	\$185.49	\$206.77	\$21.28	11.5%
2750	\$188.68	\$210.30	\$21.62	11.5%
2800	\$191.87	\$213.83	\$21.95	11.4%
2850	\$195.07	\$217.36	\$22.29	11.4%
2900	\$198.26	\$220.89	\$22.63	11.4%
2950	\$201.45	\$224.41	\$22.96	11.4%
3000	\$204.64	\$227.94	\$23.30	11.4%
3050	\$207.83	\$231.47	\$23.64	11.4%
3100	\$211.03	\$235.00	\$23.97	11.4%
3150	\$214.22	\$238.53	\$24.31	11.3%
3200	\$217.41	\$242.05	\$24.64	11.3%
3250	\$220.60	\$245.58	\$24.98	11.3%
3300	\$223.79	\$249.11	\$25.32	11.3%
3350	\$226.99	\$252.64	\$25.65	11.3%
3400	\$230.18	\$256.17	\$25.99	11.3%
3450	\$233.37	\$259.70	\$26.33	11.3%
3500	\$236.56	\$263.22	\$26.66	11.3%
3550	\$239.75	\$266.75	\$27.00	11.3%
3600	\$242.95	\$270.28	\$27.33	11.3%
3650	\$246.14	\$273.81	\$27.67	11.2%
3700	\$249.33	\$277.34	\$28.01	11.2%
3750	\$252.52	\$280.87	\$28.34	11.2%
3800	\$255.71	\$284.39	\$28.68	11.2%
3850	\$258.91	\$287.92	\$29.02	11.2%
3900	\$262.10	\$291.45	\$29.35	11.2%
3950	\$265.29	\$294.98	\$29.69	11.2%
4000	\$268.48	\$298.51	\$30.02	11.2%
4050	\$271.67	\$302.03	\$30.36	11.2%
4100	\$274.87	\$305.56	\$30.70	11.2%
4150	\$278.06	\$309.09	\$31.03	11.2%
4200	\$281.25	\$312.62	\$31.37	11.2%
4250	\$284.44	\$316.15	\$31.71	11.1%
4300	\$287.63	\$319.68	\$32.04	11.1%
4350	\$290.83	\$323.20	\$32.38	11.1%
4400	\$294.02	\$326.73	\$32.71	11.1%
4450	\$297.21	\$330.26	\$33.05	11.1%
4500	\$300.40	\$333.79	\$33.39	11.1%
4550	\$303.59	\$337.32	\$33.72	11.1%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RA (Summer)**

Attachment DFR IV-D-1
Page 12 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
4600	\$306.78	\$340.84	\$34.06	11.1%
4650	\$309.98	\$344.37	\$34.40	11.1%
4700	\$313.17	\$347.90	\$34.73	11.1%
4750	\$316.36	\$351.43	\$35.07	11.1%
4800	\$319.55	\$354.96	\$35.40	11.1%
4850	\$322.74	\$358.49	\$35.74	11.1%
4900	\$325.94	\$362.01	\$36.08	11.1%
4950	\$329.13	\$365.54	\$36.41	11.1%
5000	\$332.32	\$369.07	\$36.75	11.1%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RA (Winter)**

Attachment DFR IV-D-1
Page 13 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	<u>\$ Difference</u>	<u>% Difference</u>
0	\$13.13	\$16.25	\$3.13	23.8%
50	\$14.02	\$17.63	\$3.62	25.8%
100	\$14.91	\$19.01	\$4.11	27.6%
150	\$15.80	\$20.39	\$4.60	29.1%
200	\$16.69	\$21.78	\$5.09	30.5%
250	\$17.58	\$23.16	\$5.58	31.8%
300	\$18.47	\$24.54	\$6.07	32.9%
350	\$19.36	\$25.92	\$6.56	33.9%
400	\$20.25	\$27.30	\$7.05	34.8%
450	\$21.14	\$28.68	\$7.55	35.7%
500	\$22.03	\$30.07	\$8.04	36.5%
550	\$22.92	\$31.45	\$8.53	37.2%
600	\$23.81	\$32.83	\$9.02	37.9%
650	\$24.70	\$34.21	\$9.51	38.5%
700	\$25.59	\$35.59	\$10.00	39.1%
750	\$26.48	\$36.97	\$10.49	39.6%
800	\$27.37	\$38.35	\$10.98	40.1%
850	\$28.26	\$39.74	\$11.47	40.6%
900	\$29.15	\$41.12	\$11.97	41.0%
950	\$30.04	\$42.50	\$12.46	41.5%
1000	\$30.93	\$43.88	\$12.95	41.9%
1050	\$31.82	\$45.26	\$13.44	42.2%
1100	\$32.71	\$46.64	\$13.93	42.6%
1150	\$33.60	\$48.03	\$14.42	42.9%
1200	\$34.49	\$49.41	\$14.91	43.2%
1250	\$35.39	\$50.79	\$15.40	43.5%
1300	\$36.28	\$52.17	\$15.89	43.8%
1350	\$37.17	\$53.55	\$16.39	44.1%
1400	\$38.06	\$54.93	\$16.88	44.3%
1450	\$38.95	\$56.31	\$17.37	44.6%
1500	\$39.84	\$57.70	\$17.86	44.8%
1550	\$40.73	\$59.08	\$18.35	45.1%
1600	\$41.62	\$60.46	\$18.84	45.3%
1650	\$42.51	\$61.84	\$19.33	45.5%
1700	\$43.40	\$63.22	\$19.82	45.7%
1750	\$44.29	\$64.60	\$20.31	45.9%
1800	\$45.18	\$65.99	\$20.81	46.1%
1850	\$46.07	\$67.37	\$21.30	46.2%
1900	\$46.96	\$68.75	\$21.79	46.4%
1950	\$47.85	\$70.13	\$22.28	46.6%
2000	\$48.74	\$71.51	\$22.77	46.7%
2050	\$49.63	\$72.89	\$23.26	46.9%
2100	\$50.52	\$74.28	\$23.75	47.0%
2150	\$51.41	\$75.66	\$24.24	47.2%
2200	\$52.30	\$77.04	\$24.74	47.3%
2250	\$53.19	\$78.42	\$25.23	47.4%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RA (Winter)**

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
2300	\$54.08	\$79.80	\$25.72	47.6%
2350	\$54.97	\$81.18	\$26.21	47.7%
2400	\$55.86	\$82.56	\$26.70	47.8%
2450	\$56.75	\$83.95	\$27.19	47.9%
2500	\$57.65	\$85.33	\$27.68	48.0%
2550	\$58.54	\$86.71	\$28.17	48.1%
2600	\$59.43	\$88.09	\$28.66	48.2%
2650	\$60.32	\$89.47	\$29.16	48.3%
2700	\$61.21	\$90.85	\$29.65	48.4%
2750	\$62.10	\$92.24	\$30.14	48.5%
2800	\$62.99	\$93.62	\$30.63	48.6%
2850	\$63.88	\$95.00	\$31.12	48.7%
2900	\$64.77	\$96.38	\$31.61	48.8%
2950	\$65.66	\$97.76	\$32.10	48.9%
3000	\$66.55	\$99.14	\$32.59	49.0%
3050	\$67.44	\$100.52	\$33.08	49.1%
3100	\$68.33	\$101.91	\$33.58	49.1%
3150	\$69.22	\$103.29	\$34.07	49.2%
3200	\$70.11	\$104.67	\$34.56	49.3%
3250	\$71.00	\$106.05	\$35.05	49.4%
3300	\$71.89	\$107.43	\$35.54	49.4%
3350	\$72.78	\$108.81	\$36.03	49.5%
3400	\$73.67	\$110.20	\$36.52	49.6%
3450	\$74.56	\$111.58	\$37.01	49.6%
3500	\$75.45	\$112.96	\$37.50	49.7%
3550	\$76.34	\$114.34	\$38.00	49.8%
3600	\$77.23	\$115.72	\$38.49	49.8%
3650	\$78.12	\$117.10	\$38.98	49.9%
3700	\$79.02	\$118.48	\$39.47	50.0%
3750	\$79.91	\$119.87	\$39.96	50.0%
3800	\$80.80	\$121.25	\$40.45	50.1%
3850	\$81.69	\$122.63	\$40.94	50.1%
3900	\$82.58	\$124.01	\$41.43	50.2%
3950	\$83.47	\$125.39	\$41.93	50.2%
4000	\$84.36	\$126.77	\$42.42	50.3%
4050	\$85.25	\$128.16	\$42.91	50.3%
4100	\$86.14	\$129.54	\$43.40	50.4%
4150	\$87.03	\$130.92	\$43.89	50.4%
4200	\$87.92	\$132.30	\$44.38	50.5%
4250	\$88.81	\$133.68	\$44.87	50.5%
4300	\$89.70	\$135.06	\$45.36	50.6%
4350	\$90.59	\$136.44	\$45.85	50.6%
4400	\$91.48	\$137.83	\$46.35	50.7%
4450	\$92.37	\$139.21	\$46.84	50.7%
4500	\$93.26	\$140.59	\$47.33	50.7%
4550	\$94.15	\$141.97	\$47.82	50.8%

**Duquesne Light Company
Residential Bill Comparison
Monthly Distribution Charges
Rate Schedule RA (Winter)**

Attachment DFR IV-D-1
Page 15 of 15
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	<u>\$ Difference</u>	<u>% Difference</u>
4600	\$95.04	\$143.35	\$48.31	50.8%
4650	\$95.93	\$144.73	\$48.80	50.9%
4700	\$96.82	\$146.12	\$49.29	50.9%
4750	\$97.71	\$147.50	\$49.78	50.9%
4800	\$98.60	\$148.88	\$50.27	51.0%
4850	\$99.49	\$150.26	\$50.77	51.0%
4900	\$100.38	\$151.64	\$51.26	51.1%
4950	\$101.28	\$153.02	\$51.75	51.1%
5000	\$102.17	\$154.41	\$52.24	51.1%

- Q.2. The effects of the proposed rates on monthly billing conditions should be provided as follows:

General Bill Comparisons

For each rate that requires both a billing demand (kW) and kWh's as the billing determinants, provide a tabulation or graphical comparison showing the percentage effect of the proposed base rate on monthly bills using several representative demand (kW) levels, the monthly kWh for each demand selected to be in load factor increments of 10% starting at 0% and ending at 100% (730H) or by hours' use increments that covers approximately 95% of the bills.

- A.2. DFR-IV - Attachment D-2 provides the requested information in tabular format for each of the general service classes that include demand and energy billing determinants. Each general service class table shows the monthly distribution charges at current and proposed rates. Current rates include the forecasted January 15, 2022 surcharges that the Company is proposing to roll into base rates. For the heating rates, separate tables are provided showing the monthly billing at both winter and summer rates. The demand used for the calculations for each table is representative of customers on each of these rates schedules.

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GS**

Attachment DFR IV-D-2
Page 1 of 30
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	\$13.13	\$16.25	\$3.13	23.8%
50	\$16.98	\$20.46	\$3.48	20.5%
100	\$20.83	\$24.67	\$3.84	18.5%
150	\$24.68	\$28.89	\$4.20	17.0%
200	\$28.54	\$33.10	\$4.56	16.0%
250	\$32.39	\$37.31	\$4.92	15.2%
300	\$36.24	\$41.52	\$5.28	14.6%
350	\$40.09	\$45.73	\$5.64	14.1%
400	\$43.95	\$49.95	\$6.00	13.7%
450	\$47.80	\$54.16	\$6.36	13.3%
500	\$51.65	\$58.37	\$6.72	13.0%
550	\$55.50	\$62.58	\$7.08	12.8%
600	\$59.36	\$66.79	\$7.44	12.5%
650	\$63.21	\$71.01	\$7.80	12.3%
700	\$67.06	\$75.22	\$8.16	12.2%
750	\$70.91	\$79.43	\$8.52	12.0%
800	\$74.77	\$83.64	\$8.88	11.9%
850	\$78.62	\$87.85	\$9.24	11.7%
900	\$82.47	\$92.07	\$9.60	11.6%
950	\$86.32	\$96.28	\$9.95	11.5%
1000	\$90.18	\$100.49	\$10.31	11.4%
1050	\$94.03	\$104.70	\$10.67	11.4%
1100	\$97.88	\$108.92	\$11.03	11.3%
1150	\$101.73	\$113.13	\$11.39	11.2%
1200	\$105.59	\$117.34	\$11.75	11.1%
1250	\$109.44	\$121.55	\$12.11	11.1%
1300	\$113.29	\$125.76	\$12.47	11.0%
1350	\$117.15	\$129.98	\$12.83	11.0%
1400	\$121.00	\$134.19	\$13.19	10.9%
1450	\$124.85	\$138.40	\$13.55	10.9%
1500	\$128.70	\$142.61	\$13.91	10.8%
1550	\$132.56	\$146.82	\$14.27	10.8%
1600	\$136.41	\$151.04	\$14.63	10.7%
1650	\$140.26	\$155.25	\$14.99	10.7%
1700	\$144.11	\$159.46	\$15.35	10.6%
1750	\$147.97	\$163.67	\$15.71	10.6%
1800	\$151.82	\$167.88	\$16.07	10.6%
1850	\$155.67	\$172.10	\$16.42	10.6%
1900	\$159.52	\$176.31	\$16.78	10.5%
1950	\$163.38	\$180.52	\$17.14	10.5%
2000	\$167.23	\$184.73	\$17.50	10.5%
2050	\$171.08	\$188.94	\$17.86	10.4%
2100	\$174.93	\$193.16	\$18.22	10.4%
2150	\$178.79	\$197.37	\$18.58	10.4%
2200	\$182.64	\$201.58	\$18.94	10.4%
2250	\$186.49	\$205.79	\$19.30	10.3%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GS**

Attachment DFR IV-D-2
Page 2 of 30
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
2300	\$190.34	\$210.00	\$19.66	10.3%
2350	\$194.20	\$214.22	\$20.02	10.3%
2400	\$198.05	\$218.43	\$20.38	10.3%
2450	\$201.90	\$222.64	\$20.74	10.3%
2500	\$205.75	\$226.85	\$21.10	10.3%
2550	\$209.61	\$231.06	\$21.46	10.2%
2600	\$213.46	\$235.28	\$21.82	10.2%
2650	\$217.31	\$239.49	\$22.18	10.2%
2700	\$221.17	\$243.70	\$22.54	10.2%
2750	\$225.02	\$247.91	\$22.89	10.2%
2800	\$228.87	\$252.12	\$23.25	10.2%
2850	\$232.72	\$256.34	\$23.61	10.1%
2900	\$236.58	\$260.55	\$23.97	10.1%
2950	\$240.43	\$264.76	\$24.33	10.1%
3000	\$244.28	\$268.97	\$24.69	10.1%
3050	\$248.13	\$273.19	\$25.05	10.1%
3100	\$251.99	\$277.40	\$25.41	10.1%
3150	\$255.84	\$281.61	\$25.77	10.1%
3200	\$259.69	\$285.82	\$26.13	10.1%
3250	\$263.54	\$290.03	\$26.49	10.1%
3300	\$267.40	\$294.25	\$26.85	10.0%
3350	\$271.25	\$298.46	\$27.21	10.0%
3400	\$275.10	\$302.67	\$27.57	10.0%
3450	\$278.95	\$306.88	\$27.93	10.0%
3500	\$282.81	\$311.09	\$28.29	10.0%
3550	\$286.66	\$315.31	\$28.65	10.0%
3600	\$290.51	\$319.52	\$29.01	10.0%
3650	\$294.36	\$323.73	\$29.36	10.0%
3700	\$298.22	\$327.94	\$29.72	10.0%
3750	\$302.07	\$332.15	\$30.08	10.0%
3800	\$305.92	\$336.37	\$30.44	10.0%
3850	\$309.78	\$340.58	\$30.80	9.9%
3900	\$313.63	\$344.79	\$31.16	9.9%
3950	\$317.48	\$349.00	\$31.52	9.9%
4000	\$321.33	\$353.21	\$31.88	9.9%
4050	\$325.19	\$357.43	\$32.24	9.9%
4100	\$329.04	\$361.64	\$32.60	9.9%
4150	\$332.89	\$365.85	\$32.96	9.9%
4200	\$336.74	\$370.06	\$33.32	9.9%
4250	\$340.60	\$374.27	\$33.68	9.9%
4300	\$344.45	\$378.49	\$34.04	9.9%
4350	\$348.30	\$382.70	\$34.40	9.9%
4400	\$352.15	\$386.91	\$34.76	9.9%
4450	\$356.01	\$391.12	\$35.12	9.9%
4500	\$359.86	\$395.33	\$35.48	9.9%
4550	\$363.71	\$399.55	\$35.84	9.9%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GS**

Attachment DFR IV-D-2
Page 3 of 30
Sponsor: D. B. Ogden

A	B	C	D=B+C	E=D/B
<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
4600	\$367.56	\$403.76	\$36.19	9.8%
4650	\$371.42	\$407.97	\$36.55	9.8%
4700	\$375.27	\$412.18	\$36.91	9.8%
4750	\$379.12	\$416.39	\$37.27	9.8%
4800	\$382.97	\$420.61	\$37.63	9.8%
4850	\$386.83	\$424.82	\$37.99	9.8%
4900	\$390.68	\$429.03	\$38.35	9.8%
4950	\$394.53	\$433.24	\$38.71	9.8%
5000	\$398.38	\$437.46	\$39.07	9.8%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GM<25**

Average Demand of 3 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$57	\$63	\$6	10.1%
10	1.4%	30	\$58	\$64	\$6	10.2%
20	2.7%	60	\$58	\$64	\$6	10.3%
30	4.1%	90	\$59	\$65	\$6	10.4%
40	5.5%	120	\$59	\$65	\$6	10.5%
50	6.8%	150	\$59	\$66	\$6	10.6%
60	8.2%	180	\$60	\$66	\$6	10.7%
70	9.6%	210	\$60	\$67	\$7	10.8%
80	11.0%	240	\$61	\$67	\$7	10.9%
90	12.3%	270	\$61	\$68	\$7	11.0%
100	13.7%	300	\$62	\$69	\$7	11.1%
200	27.4%	600	\$66	\$74	\$8	12.1%
300	41.1%	900	\$70	\$80	\$9	12.9%
400	54.8%	1,200	\$75	\$85	\$10	13.6%
500	68.5%	1,500	\$79	\$91	\$11	14.2%
600	82.2%	1,800	\$84	\$96	\$12	14.8%
700	95.9%	2,100	\$88	\$102	\$13	15.3%
730	100.0%	2,190	\$89	\$103	\$14	15.4%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GM<25**

Average Demand of 15 kW

A	B	C	D	E	F=E-D	G=F/D
Hours <u>Use</u>	Load <u>Factor</u>	<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$126	\$142	\$16	12.7%
10	1.4%	150	\$128	\$145	\$17	12.9%
20	2.7%	300	\$130	\$147	\$17	13.1%
30	4.1%	450	\$133	\$150	\$18	13.3%
40	5.5%	600	\$135	\$153	\$18	13.5%
50	6.8%	750	\$137	\$156	\$19	13.7%
60	8.2%	900	\$139	\$158	\$19	13.9%
70	9.6%	1,050	\$141	\$161	\$20	14.0%
80	11.0%	1,200	\$144	\$164	\$20	14.2%
90	12.3%	1,350	\$146	\$167	\$21	14.4%
100	13.7%	1,500	\$148	\$169	\$21	14.5%
200	27.4%	3,000	\$170	\$197	\$27	15.9%
300	41.1%	4,500	\$192	\$225	\$32	16.9%
400	54.8%	6,000	\$214	\$252	\$38	17.7%
500	68.5%	7,500	\$236	\$280	\$43	18.4%
600	82.2%	9,000	\$258	\$307	\$49	18.9%
700	95.9%	10,500	\$281	\$335	\$54	19.4%
730	100.0%	10,950	\$287	\$343	\$56	19.5%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GM>25**

Average Demand of 25 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$206	\$234	\$28	13.3%
10	1.4%	250	\$209	\$237	\$28	13.5%
20	2.7%	500	\$211	\$240	\$29	13.6%
30	4.1%	750	\$214	\$243	\$29	13.7%
40	5.5%	1,000	\$217	\$246	\$30	13.8%
50	6.8%	1,250	\$219	\$250	\$31	13.9%
60	8.2%	1,500	\$222	\$253	\$31	14.1%
70	9.6%	1,750	\$224	\$256	\$32	14.2%
80	11.0%	2,000	\$227	\$259	\$32	14.3%
90	12.3%	2,250	\$229	\$262	\$33	14.4%
100	13.7%	2,500	\$232	\$265	\$34	14.5%
200	27.4%	5,000	\$257	\$297	\$40	15.4%
300	41.1%	7,500	\$283	\$329	\$46	16.1%
400	54.8%	10,000	\$309	\$360	\$52	16.8%
500	68.5%	12,500	\$334	\$392	\$58	17.3%
600	82.2%	15,000	\$360	\$424	\$64	17.7%
700	95.9%	17,500	\$386	\$455	\$70	18.1%
730	100.0%	18,250	\$393	\$465	\$72	18.2%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GM>25**

Average Demand of 100 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$721	\$826	\$104	14.5%
10	1.4%	1,000	\$732	\$838	\$107	14.6%
20	2.7%	2,000	\$742	\$851	\$109	14.7%
30	4.1%	3,000	\$752	\$864	\$112	14.8%
40	5.5%	4,000	\$762	\$876	\$114	14.9%
50	6.8%	5,000	\$773	\$889	\$116	15.1%
60	8.2%	6,000	\$783	\$902	\$119	15.2%
70	9.6%	7,000	\$793	\$914	\$121	15.3%
80	11.0%	8,000	\$803	\$927	\$124	15.4%
90	12.3%	9,000	\$813	\$939	\$126	15.5%
100	13.7%	10,000	\$824	\$952	\$128	15.6%
200	27.4%	20,000	\$926	\$1,079	\$153	16.5%
300	41.1%	30,000	\$1,029	\$1,205	\$177	17.2%
400	54.8%	40,000	\$1,131	\$1,332	\$201	17.8%
500	68.5%	50,000	\$1,233	\$1,459	\$225	18.3%
600	82.2%	60,000	\$1,336	\$1,585	\$249	18.7%
700	95.9%	70,000	\$1,438	\$1,712	\$274	19.0%
730	100.0%	73,000	\$1,469	\$1,750	\$281	19.1%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GMH<25 (Summer)**

Average Demand of 20 kW

A	B	C	D	E	F=E-D	G=F/D
Hours	Load		Monthly Bill	Monthly Bill		
<u>Use</u>	<u>Factor</u>	<u>KWH</u>	<u>Current</u> <u>Distribution</u>	<u>Proposed</u> <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$160	\$181	\$21	13.2%
10	1.4%	200	\$163	\$185	\$22	13.4%
20	2.7%	400	\$166	\$189	\$23	13.6%
30	4.1%	600	\$169	\$192	\$23	13.8%
40	5.5%	800	\$172	\$196	\$24	14.0%
50	6.8%	1,000	\$175	\$200	\$25	14.2%
60	8.2%	1,200	\$178	\$203	\$26	14.3%
70	9.6%	1,400	\$181	\$207	\$26	14.5%
80	11.0%	1,600	\$184	\$211	\$27	14.7%
90	12.3%	1,800	\$187	\$214	\$28	14.8%
100	13.7%	2,000	\$190	\$218	\$28	15.0%
200	27.4%	4,000	\$219	\$255	\$36	16.3%
300	41.1%	6,000	\$249	\$292	\$43	17.3%
400	54.8%	8,000	\$278	\$328	\$50	18.1%
500	68.5%	10,000	\$308	\$365	\$58	18.8%
600	82.2%	12,000	\$337	\$402	\$65	19.3%
700	95.9%	14,000	\$366	\$439	\$72	19.7%
730	100.0%	14,600	\$375	\$450	\$75	19.9%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GMH<25
(Winter)**

Average Demand of 20 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$57	\$63	\$6	10.1%
10	1.4%	200	\$63	\$71	\$7	11.4%
20	2.7%	400	\$70	\$78	\$9	12.4%
30	4.1%	600	\$76	\$86	\$10	13.3%
40	5.5%	800	\$82	\$94	\$12	14.1%
50	6.8%	1,000	\$88	\$101	\$13	14.7%
60	8.2%	1,200	\$95	\$109	\$14	15.3%
70	9.6%	1,400	\$101	\$117	\$16	15.7%
80	11.0%	1,600	\$107	\$124	\$17	16.2%
90	12.3%	1,800	\$113	\$132	\$19	16.6%
100	13.7%	2,000	\$120	\$140	\$20	16.9%
200	27.4%	4,000	\$182	\$217	\$35	19.1%
300	41.1%	6,000	\$244	\$293	\$49	20.1%
400	54.8%	8,000	\$307	\$370	\$64	20.7%
500	68.5%	10,000	\$369	\$447	\$78	21.1%
600	82.2%	12,000	\$431	\$524	\$92	21.4%
700	95.9%	14,000	\$494	\$600	\$107	21.7%
730	100.0%	14,600	\$512	\$623	\$111	21.7%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GMH>25 (Summer)**

Average Demand of 50 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$366	\$418	\$52	14.1%
10	1.4%	500	\$374	\$427	\$54	14.4%
20	2.7%	1,000	\$381	\$436	\$55	14.6%
30	4.1%	1,500	\$388	\$446	\$57	14.8%
40	5.5%	2,000	\$396	\$455	\$59	14.9%
50	6.8%	2,500	\$403	\$464	\$61	15.1%
60	8.2%	3,000	\$410	\$473	\$63	15.3%
70	9.6%	3,500	\$418	\$482	\$65	15.5%
80	11.0%	4,000	\$425	\$492	\$66	15.6%
90	12.3%	4,500	\$433	\$501	\$68	15.8%
100	13.7%	5,000	\$440	\$510	\$70	15.9%
200	27.4%	10,000	\$514	\$602	\$88	17.2%
300	41.1%	15,000	\$587	\$694	\$107	18.2%
400	54.8%	20,000	\$661	\$786	\$125	18.9%
500	68.5%	25,000	\$735	\$878	\$143	19.5%
600	82.2%	30,000	\$808	\$970	\$162	20.0%
700	95.9%	35,000	\$882	\$1,062	\$180	20.4%
730	100.0%	36,500	\$904	\$1,089	\$185	20.5%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GMH>25
(Winter)**

Average Demand of 50 kW

A	B	C	D	E	F=E-D	G=F/D
Hours <u>Use</u>	Load <u>Factor</u>	<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$57	\$63	\$6	10.1%
10	1.4%	500	\$73	\$82	\$9	12.9%
20	2.7%	1,000	\$88	\$101	\$13	14.7%
30	4.1%	1,500	\$104	\$121	\$17	16.0%
40	5.5%	2,000	\$120	\$140	\$20	16.9%
50	6.8%	2,500	\$135	\$159	\$24	17.6%
60	8.2%	3,000	\$151	\$178	\$27	18.2%
70	9.6%	3,500	\$166	\$197	\$31	18.7%
80	11.0%	4,000	\$182	\$217	\$35	19.1%
90	12.3%	4,500	\$197	\$236	\$38	19.4%
100	13.7%	5,000	\$213	\$255	\$42	19.7%
200	27.4%	10,000	\$369	\$447	\$78	21.1%
300	41.1%	15,000	\$525	\$639	\$114	21.7%
400	54.8%	20,000	\$680	\$831	\$150	22.1%
500	68.5%	25,000	\$836	\$1,023	\$186	22.3%
600	82.2%	30,000	\$992	\$1,214	\$222	22.4%
700	95.9%	35,000	\$1,148	\$1,406	\$258	22.5%
730	100.0%	36,500	\$1,195	\$1,464	\$269	22.5%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GMH>25 (Summer)**

Average Demand of 150 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$1,053	\$1,207	\$154	14.6%
10	1.4%	1,500	\$1,075	\$1,235	\$160	14.8%
20	2.7%	3,000	\$1,097	\$1,262	\$165	15.0%
30	4.1%	4,500	\$1,119	\$1,290	\$171	15.2%
40	5.5%	6,000	\$1,141	\$1,317	\$176	15.4%
50	6.8%	7,500	\$1,163	\$1,345	\$182	15.6%
60	8.2%	9,000	\$1,186	\$1,373	\$187	15.8%
70	9.6%	10,500	\$1,208	\$1,400	\$193	15.9%
80	11.0%	12,000	\$1,230	\$1,428	\$198	16.1%
90	12.3%	13,500	\$1,252	\$1,455	\$203	16.3%
100	13.7%	15,000	\$1,274	\$1,483	\$209	16.4%
200	27.4%	30,000	\$1,495	\$1,759	\$264	17.6%
300	41.1%	45,000	\$1,716	\$2,035	\$319	18.6%
400	54.8%	60,000	\$1,937	\$2,310	\$374	19.3%
500	68.5%	75,000	\$2,158	\$2,586	\$428	19.9%
600	82.2%	90,000	\$2,379	\$2,862	\$483	20.3%
700	95.9%	105,000	\$2,600	\$3,138	\$538	20.7%
730	100.0%	109,500	\$2,666	\$3,221	\$555	20.8%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GMH>25 (Winter)**

Average Demand of 150 kW

A	B	C	D	E	F=E-D	G=F/D
Hours	Load		Monthly Bill	Monthly Bill		
<u>Use</u>	<u>Factor</u>	<u>KWH</u>	<u>Current</u> <u>Distribution</u>	<u>Proposed</u> <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$57	\$63	\$6	10.1%
10	1.4%	1,500	\$104	\$121	\$17	16.0%
20	2.7%	3,000	\$151	\$178	\$27	18.2%
30	4.1%	4,500	\$197	\$236	\$38	19.4%
40	5.5%	6,000	\$244	\$293	\$49	20.1%
50	6.8%	7,500	\$291	\$351	\$60	20.6%
60	8.2%	9,000	\$338	\$408	\$71	21.0%
70	9.6%	10,500	\$384	\$466	\$82	21.2%
80	11.0%	12,000	\$431	\$524	\$92	21.4%
90	12.3%	13,500	\$478	\$581	\$103	21.6%
100	13.7%	15,000	\$525	\$639	\$114	21.7%
200	27.4%	30,000	\$992	\$1,214	\$222	22.4%
300	41.1%	45,000	\$1,460	\$1,790	\$331	22.7%
400	54.8%	60,000	\$1,927	\$2,366	\$439	22.8%
500	68.5%	75,000	\$2,394	\$2,942	\$547	22.9%
600	82.2%	90,000	\$2,862	\$3,517	\$656	22.9%
700	95.9%	105,000	\$3,329	\$4,093	\$764	22.9%
730	100.0%	109,500	\$3,470	\$4,266	\$796	23.0%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GL**

Average Demand of 400 kW

A	B	C	D	E	F=E-D	G=F/D
Hours	Load		Monthly Bill	Monthly Bill		
<u>Use</u>	<u>Factor</u>	<u>KWH</u>	<u>Current</u> <u>Distribution</u>	<u>Proposed</u> <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$4,250	\$4,741	\$491	11.6%
10	1.4%	4,000	\$4,250	\$4,741	\$491	11.6%
20	2.7%	8,000	\$4,250	\$4,741	\$491	11.6%
30	4.1%	12,000	\$4,250	\$4,741	\$491	11.6%
40	5.5%	16,000	\$4,250	\$4,741	\$491	11.6%
50	6.8%	20,000	\$4,250	\$4,741	\$491	11.6%
60	8.2%	24,000	\$4,250	\$4,741	\$491	11.6%
70	9.6%	28,000	\$4,250	\$4,741	\$491	11.6%
80	11.0%	32,000	\$4,250	\$4,741	\$491	11.6%
90	12.3%	36,000	\$4,250	\$4,741	\$491	11.6%
100	13.7%	40,000	\$4,250	\$4,741	\$491	11.6%
200	27.4%	80,000	\$4,250	\$4,741	\$491	11.6%
300	41.1%	120,000	\$4,250	\$4,741	\$491	11.6%
400	54.8%	160,000	\$4,250	\$4,741	\$491	11.6%
500	68.5%	200,000	\$4,250	\$4,741	\$491	11.6%
600	82.2%	240,000	\$4,250	\$4,741	\$491	11.6%
700	95.9%	280,000	\$4,250	\$4,741	\$491	11.6%
730	100.0%	292,000	\$4,250	\$4,741	\$491	11.6%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GL**

Average Demand of 700 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$6,904	\$7,939	\$1,035	15.0%
10	1.4%	7,000	\$6,904	\$7,939	\$1,035	15.0%
20	2.7%	14,000	\$6,904	\$7,939	\$1,035	15.0%
30	4.1%	21,000	\$6,904	\$7,939	\$1,035	15.0%
40	5.5%	28,000	\$6,904	\$7,939	\$1,035	15.0%
50	6.8%	35,000	\$6,904	\$7,939	\$1,035	15.0%
60	8.2%	42,000	\$6,904	\$7,939	\$1,035	15.0%
70	9.6%	49,000	\$6,904	\$7,939	\$1,035	15.0%
80	11.0%	56,000	\$6,904	\$7,939	\$1,035	15.0%
90	12.3%	63,000	\$6,904	\$7,939	\$1,035	15.0%
100	13.7%	70,000	\$6,904	\$7,939	\$1,035	15.0%
200	27.4%	140,000	\$6,904	\$7,939	\$1,035	15.0%
300	41.1%	210,000	\$6,904	\$7,939	\$1,035	15.0%
400	54.8%	280,000	\$6,904	\$7,939	\$1,035	15.0%
500	68.5%	350,000	\$6,904	\$7,939	\$1,035	15.0%
600	82.2%	420,000	\$6,904	\$7,939	\$1,035	15.0%
700	95.9%	490,000	\$6,904	\$7,939	\$1,035	15.0%
730	100.0%	511,000	\$6,904	\$7,939	\$1,035	15.0%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GL**

Average Demand of 1300 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$12,213	\$14,335	\$2,122	17.4%
10	1.4%	13,000	\$12,213	\$14,335	\$2,122	17.4%
20	2.7%	26,000	\$12,213	\$14,335	\$2,122	17.4%
30	4.1%	39,000	\$12,213	\$14,335	\$2,122	17.4%
40	5.5%	52,000	\$12,213	\$14,335	\$2,122	17.4%
50	6.8%	65,000	\$12,213	\$14,335	\$2,122	17.4%
60	8.2%	78,000	\$12,213	\$14,335	\$2,122	17.4%
70	9.6%	91,000	\$12,213	\$14,335	\$2,122	17.4%
80	11.0%	104,000	\$12,213	\$14,335	\$2,122	17.4%
90	12.3%	117,000	\$12,213	\$14,335	\$2,122	17.4%
100	13.7%	130,000	\$12,213	\$14,335	\$2,122	17.4%
200	27.4%	260,000	\$12,213	\$14,335	\$2,122	17.4%
300	41.1%	390,000	\$12,213	\$14,335	\$2,122	17.4%
400	54.8%	520,000	\$12,213	\$14,335	\$2,122	17.4%
500	68.5%	650,000	\$12,213	\$14,335	\$2,122	17.4%
600	82.2%	780,000	\$12,213	\$14,335	\$2,122	17.4%
700	95.9%	910,000	\$12,213	\$14,335	\$2,122	17.4%
730	100.0%	949,000	\$12,213	\$14,335	\$2,122	17.4%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GL**

Average Demand of 3400 kW

A	B	C	D	E	F=E-D	G=F/D
Hours <u>Use</u>	Load <u>Factor</u>	<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$30,795	\$36,721	\$5,926	19.2%
10	1.4%	34,000	\$30,795	\$36,721	\$5,926	19.2%
20	2.7%	68,000	\$30,795	\$36,721	\$5,926	19.2%
30	4.1%	102,000	\$30,795	\$36,721	\$5,926	19.2%
40	5.5%	136,000	\$30,795	\$36,721	\$5,926	19.2%
50	6.8%	170,000	\$30,795	\$36,721	\$5,926	19.2%
60	8.2%	204,000	\$30,795	\$36,721	\$5,926	19.2%
70	9.6%	238,000	\$30,795	\$36,721	\$5,926	19.2%
80	11.0%	272,000	\$30,795	\$36,721	\$5,926	19.2%
90	12.3%	306,000	\$30,795	\$36,721	\$5,926	19.2%
100	13.7%	340,000	\$30,795	\$36,721	\$5,926	19.2%
200	27.4%	680,000	\$30,795	\$36,721	\$5,926	19.2%
300	41.1%	1,020,000	\$30,795	\$36,721	\$5,926	19.2%
400	54.8%	1,360,000	\$30,795	\$36,721	\$5,926	19.2%
500	68.5%	1,700,000	\$30,795	\$36,721	\$5,926	19.2%
600	82.2%	2,040,000	\$30,795	\$36,721	\$5,926	19.2%
700	95.9%	2,380,000	\$30,795	\$36,721	\$5,926	19.2%
730	100.0%	2,482,000	\$30,795	\$36,721	\$5,926	19.2%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GLH (Summer)**

Average Demand of 400 kW

A	B	C	D	E	F=E-D	G=F/D
Hours <u>Use</u>	Load <u>Factor</u>	<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$4,247	\$4,741	\$494	11.6%
10	1.4%	4,000	\$4,247	\$4,741	\$494	11.6%
20	2.7%	8,000	\$4,247	\$4,741	\$494	11.6%
30	4.1%	12,000	\$4,247	\$4,741	\$494	11.6%
40	5.5%	16,000	\$4,247	\$4,741	\$494	11.6%
50	6.8%	20,000	\$4,247	\$4,741	\$494	11.6%
60	8.2%	24,000	\$4,247	\$4,741	\$494	11.6%
70	9.6%	28,000	\$4,247	\$4,741	\$494	11.6%
80	11.0%	32,000	\$4,247	\$4,741	\$494	11.6%
90	12.3%	36,000	\$4,247	\$4,741	\$494	11.6%
100	13.7%	40,000	\$4,247	\$4,741	\$494	11.6%
200	27.4%	80,000	\$4,247	\$4,741	\$494	11.6%
300	41.1%	120,000	\$4,247	\$4,741	\$494	11.6%
400	54.8%	160,000	\$4,247	\$4,741	\$494	11.6%
500	68.5%	200,000	\$4,247	\$4,741	\$494	11.6%
600	82.2%	240,000	\$4,247	\$4,741	\$494	11.6%
700	95.9%	280,000	\$4,247	\$4,741	\$494	11.6%
730	100.0%	292,000	\$4,247	\$4,741	\$494	11.6%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GLH (Winter)**

Average Demand of 400 kW

A	B	C	D	E	F=E-D	G=F/D
Hours <u>Use</u>	Load <u>Factor</u>	<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$96	\$78	(\$18)	-19.0%
10	1.4%	4,000	\$193	\$198	\$5	2.7%
20	2.7%	8,000	\$290	\$319	\$29	9.9%
30	4.1%	12,000	\$387	\$439	\$52	13.5%
40	5.5%	16,000	\$484	\$560	\$76	15.6%
50	6.8%	20,000	\$582	\$681	\$99	17.0%
60	8.2%	24,000	\$679	\$801	\$122	18.0%
70	9.6%	28,000	\$776	\$922	\$146	18.8%
80	11.0%	32,000	\$873	\$1,043	\$169	19.4%
90	12.3%	36,000	\$971	\$1,163	\$193	19.9%
100	13.7%	40,000	\$1,068	\$1,284	\$216	20.3%
200	27.4%	80,000	\$2,040	\$2,490	\$451	22.1%
300	41.1%	120,000	\$3,012	\$3,697	\$685	22.7%
400	54.8%	160,000	\$3,984	\$4,903	\$919	23.1%
500	68.5%	200,000	\$4,956	\$6,110	\$1,154	23.3%
600	82.2%	240,000	\$5,928	\$7,316	\$1,388	23.4%
700	95.9%	280,000	\$6,900	\$8,523	\$1,623	23.5%
730	100.0%	292,000	\$7,192	\$8,885	\$1,693	23.5%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GLH (Summer)**

Average Demand of 700 kW

A	B	C	D	E	F=E-D	G=F/D
Hours <u>Use</u>	Load <u>Factor</u>	<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$6,902	\$7,939	\$1,037	15.0%
10	1.4%	7,000	\$6,902	\$7,939	\$1,037	15.0%
20	2.7%	14,000	\$6,902	\$7,939	\$1,037	15.0%
30	4.1%	21,000	\$6,902	\$7,939	\$1,037	15.0%
40	5.5%	28,000	\$6,902	\$7,939	\$1,037	15.0%
50	6.8%	35,000	\$6,902	\$7,939	\$1,037	15.0%
60	8.2%	42,000	\$6,902	\$7,939	\$1,037	15.0%
70	9.6%	49,000	\$6,902	\$7,939	\$1,037	15.0%
80	11.0%	56,000	\$6,902	\$7,939	\$1,037	15.0%
90	12.3%	63,000	\$6,902	\$7,939	\$1,037	15.0%
100	13.7%	70,000	\$6,902	\$7,939	\$1,037	15.0%
200	27.4%	140,000	\$6,902	\$7,939	\$1,037	15.0%
300	41.1%	210,000	\$6,902	\$7,939	\$1,037	15.0%
400	54.8%	280,000	\$6,902	\$7,939	\$1,037	15.0%
500	68.5%	350,000	\$6,902	\$7,939	\$1,037	15.0%
600	82.2%	420,000	\$6,902	\$7,939	\$1,037	15.0%
700	95.9%	490,000	\$6,902	\$7,939	\$1,037	15.0%
730	100.0%	511,000	\$6,902	\$7,939	\$1,037	15.0%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GLH (Winter)**

Average Demand of 700 kW

A	B	C	D	E	F=E-D	G=F/D
Hours <u>Use</u>	Load <u>Factor</u>	<u>KWH</u>	Monthly Bill Current <u>Distribution</u>	Monthly Bill Proposed <u>Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$101	\$78	(\$23)	-23.3%
10	1.4%	7,000	\$271	\$289	\$18	6.5%
20	2.7%	14,000	\$441	\$500	\$59	13.3%
30	4.1%	21,000	\$611	\$711	\$100	16.3%
40	5.5%	28,000	\$781	\$922	\$141	18.0%
50	6.8%	35,000	\$952	\$1,133	\$182	19.1%
60	8.2%	42,000	\$1,122	\$1,344	\$223	19.8%
70	9.6%	49,000	\$1,292	\$1,555	\$264	20.4%
80	11.0%	56,000	\$1,462	\$1,767	\$305	20.8%
90	12.3%	63,000	\$1,632	\$1,978	\$346	21.2%
100	13.7%	70,000	\$1,802	\$2,189	\$387	21.5%
200	27.4%	140,000	\$3,503	\$4,300	\$797	22.7%
300	41.1%	210,000	\$5,204	\$6,412	\$1,207	23.2%
400	54.8%	280,000	\$6,906	\$8,523	\$1,617	23.4%
500	68.5%	350,000	\$8,607	\$10,634	\$2,027	23.6%
600	82.2%	420,000	\$10,308	\$12,746	\$2,438	23.6%
700	95.9%	490,000	\$12,009	\$14,857	\$2,848	23.7%
730	100.0%	511,000	\$12,519	\$15,490	\$2,971	23.7%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GLH (Summer)**

Average Demand of 2500 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$22,829	\$27,127	\$4,298	18.8%
10	1.4%	25,000	\$22,829	\$27,127	\$4,298	18.8%
20	2.7%	50,000	\$22,829	\$27,127	\$4,298	18.8%
30	4.1%	75,000	\$22,829	\$27,127	\$4,298	18.8%
40	5.5%	100,000	\$22,829	\$27,127	\$4,298	18.8%
50	6.8%	125,000	\$22,829	\$27,127	\$4,298	18.8%
60	8.2%	150,000	\$22,829	\$27,127	\$4,298	18.8%
70	9.6%	175,000	\$22,829	\$27,127	\$4,298	18.8%
80	11.0%	200,000	\$22,829	\$27,127	\$4,298	18.8%
90	12.3%	225,000	\$22,829	\$27,127	\$4,298	18.8%
100	13.7%	250,000	\$22,829	\$27,127	\$4,298	18.8%
200	27.4%	500,000	\$22,829	\$27,127	\$4,298	18.8%
300	41.1%	750,000	\$22,829	\$27,127	\$4,298	18.8%
400	54.8%	1,000,000	\$22,829	\$27,127	\$4,298	18.8%
500	68.5%	1,250,000	\$22,829	\$27,127	\$4,298	18.8%
600	82.2%	1,500,000	\$22,829	\$27,127	\$4,298	18.8%
700	95.9%	1,750,000	\$22,829	\$27,127	\$4,298	18.8%
730	100.0%	1,825,000	\$22,829	\$27,127	\$4,298	18.8%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule GLH (Winter)**

Average Demand of 2500 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$133	\$78	(\$55)	-41.7%
10	1.4%	25,000	\$741	\$832	\$91	12.3%
20	2.7%	50,000	\$1,348	\$1,586	\$238	17.6%
30	4.1%	75,000	\$1,956	\$2,340	\$384	19.6%
40	5.5%	100,000	\$2,563	\$3,094	\$531	20.7%
50	6.8%	125,000	\$3,171	\$3,848	\$677	21.4%
60	8.2%	150,000	\$3,778	\$4,602	\$823	21.8%
70	9.6%	175,000	\$4,386	\$5,356	\$970	22.1%
80	11.0%	200,000	\$4,993	\$6,110	\$1,116	22.4%
90	12.3%	225,000	\$5,601	\$6,864	\$1,263	22.5%
100	13.7%	250,000	\$6,209	\$7,618	\$1,409	22.7%
200	27.4%	500,000	\$12,284	\$15,159	\$2,874	23.4%
300	41.1%	750,000	\$18,360	\$22,699	\$4,339	23.6%
400	54.8%	1,000,000	\$24,435	\$30,240	\$5,804	23.8%
500	68.5%	1,250,000	\$30,511	\$37,780	\$7,269	23.8%
600	82.2%	1,500,000	\$36,586	\$45,321	\$8,734	23.9%
700	95.9%	1,750,000	\$42,662	\$52,861	\$10,199	23.9%
730	100.0%	1,825,000	\$44,485	\$55,123	\$10,639	23.9%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule L**

Average Demand of 7000 kW

A	B	C	D	E	F=E-D	G=F/D
<u>Hours Use</u>	<u>Load Factor</u>	<u>KWH</u>	<u>Monthly Bill Current Distribution</u>	<u>Monthly Bill Proposed Distribution</u>	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$64,343	\$75,060	\$10,717	16.7%
10	1.4%	70,000	\$64,343	\$75,060	\$10,717	16.7%
20	2.7%	140,000	\$64,343	\$75,060	\$10,717	16.7%
30	4.1%	210,000	\$64,343	\$75,060	\$10,717	16.7%
40	5.5%	280,000	\$64,343	\$75,060	\$10,717	16.7%
50	6.8%	350,000	\$64,343	\$75,060	\$10,717	16.7%
60	8.2%	420,000	\$64,343	\$75,060	\$10,717	16.7%
70	9.6%	490,000	\$64,343	\$75,060	\$10,717	16.7%
80	11.0%	560,000	\$64,343	\$75,060	\$10,717	16.7%
90	12.3%	630,000	\$64,343	\$75,060	\$10,717	16.7%
100	13.7%	700,000	\$64,343	\$75,060	\$10,717	16.7%
200	27.4%	1,400,000	\$64,343	\$75,060	\$10,717	16.7%
300	41.1%	2,100,000	\$64,343	\$75,060	\$10,717	16.7%
400	54.8%	2,800,000	\$64,343	\$75,060	\$10,717	16.7%
500	68.5%	3,500,000	\$64,343	\$75,060	\$10,717	16.7%
600	82.2%	4,200,000	\$64,343	\$75,060	\$10,717	16.7%
700	95.9%	4,900,000	\$64,343	\$75,060	\$10,717	16.7%
730	100.0%	5,110,000	\$64,343	\$75,060	\$10,717	16.7%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule L**

Average Demand of 15000 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$174,694	\$208,100	\$33,406	19.1%
10	1.4%	150,000	\$174,694	\$208,100	\$33,406	19.1%
20	2.7%	300,000	\$174,694	\$208,100	\$33,406	19.1%
30	4.1%	450,000	\$174,694	\$208,100	\$33,406	19.1%
40	5.5%	600,000	\$174,694	\$208,100	\$33,406	19.1%
50	6.8%	750,000	\$174,694	\$208,100	\$33,406	19.1%
60	8.2%	900,000	\$174,694	\$208,100	\$33,406	19.1%
70	9.6%	1,050,000	\$174,694	\$208,100	\$33,406	19.1%
80	11.0%	1,200,000	\$174,694	\$208,100	\$33,406	19.1%
90	12.3%	1,350,000	\$174,694	\$208,100	\$33,406	19.1%
100	13.7%	1,500,000	\$174,694	\$208,100	\$33,406	19.1%
200	27.4%	3,000,000	\$174,694	\$208,100	\$33,406	19.1%
300	41.1%	4,500,000	\$174,694	\$208,100	\$33,406	19.1%
400	54.8%	6,000,000	\$174,694	\$208,100	\$33,406	19.1%
500	68.5%	7,500,000	\$174,694	\$208,100	\$33,406	19.1%
600	82.2%	9,000,000	\$174,694	\$208,100	\$33,406	19.1%
700	95.9%	10,500,000	\$174,694	\$208,100	\$33,406	19.1%
730	100.0%	10,950,000	\$174,694	\$208,100	\$33,406	19.1%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule HVPS**

Average Demand of 5000 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$2,282	\$2,503	\$221	9.7%
30	4.1%	150,000	\$2,282	\$2,503	\$221	9.7%
40	5.5%	200,000	\$2,282	\$2,503	\$221	9.7%
50	6.8%	250,000	\$2,282	\$2,503	\$221	9.7%
60	8.2%	300,000	\$2,282	\$2,503	\$221	9.7%
90	12.3%	450,000	\$2,282	\$2,503	\$221	9.7%
100	13.7%	500,000	\$2,282	\$2,503	\$221	9.7%
200	27.4%	1,000,000	\$2,282	\$2,503	\$221	9.7%
300	41.1%	1,500,000	\$2,282	\$2,503	\$221	9.7%
400	54.8%	2,000,000	\$2,282	\$2,503	\$221	9.7%
500	68.5%	2,500,000	\$2,282	\$2,503	\$221	9.7%
600	82.2%	3,000,000	\$2,282	\$2,503	\$221	9.7%
700	95.9%	3,500,000	\$2,282	\$2,503	\$221	9.7%
730	100.0%	3,650,000	\$2,282	\$2,503	\$221	9.7%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule HVPS**

Average Demand of 40000 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	<u>KWH</u>	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	<u>\$ Difference</u>	<u>% Difference</u>
0	0.0%	0	\$2,954	\$2,503	(\$451)	-15.3%
30	4.1%	1,200,000	\$2,954	\$2,503	(\$451)	-15.3%
40	5.5%	1,600,000	\$2,954	\$2,503	(\$451)	-15.3%
50	6.8%	2,000,000	\$2,954	\$2,503	(\$451)	-15.3%
60	8.2%	2,400,000	\$2,954	\$2,503	(\$451)	-15.3%
90	12.3%	3,600,000	\$2,954	\$2,503	(\$451)	-15.3%
100	13.7%	4,000,000	\$2,954	\$2,503	(\$451)	-15.3%
200	27.4%	8,000,000	\$2,954	\$2,503	(\$451)	-15.3%
300	41.1%	12,000,000	\$2,954	\$2,503	(\$451)	-15.3%
400	54.8%	16,000,000	\$2,954	\$2,503	(\$451)	-15.3%
500	68.5%	20,000,000	\$2,954	\$2,503	(\$451)	-15.3%
600	82.2%	24,000,000	\$2,954	\$2,503	(\$451)	-15.3%
700	95.9%	28,000,000	\$2,954	\$2,503	(\$451)	-15.3%
730	100.0%	29,200,000	\$2,954	\$2,503	(\$451)	-15.3%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule HVPS**

Average Demand of 75000 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$4,836	\$3,910	(\$926)	-19.1%
30	4.1%	2,250,000	\$4,836	\$3,910	(\$926)	-19.1%
40	5.5%	3,000,000	\$4,836	\$3,910	(\$926)	-19.1%
50	6.8%	3,750,000	\$4,836	\$3,910	(\$926)	-19.1%
60	8.2%	4,500,000	\$4,836	\$3,910	(\$926)	-19.1%
90	12.3%	6,750,000	\$4,836	\$3,910	(\$926)	-19.1%
100	13.7%	7,500,000	\$4,836	\$3,910	(\$926)	-19.1%
200	27.4%	15,000,000	\$4,836	\$3,910	(\$926)	-19.1%
300	41.1%	22,500,000	\$4,836	\$3,910	(\$926)	-19.1%
400	54.8%	30,000,000	\$4,836	\$3,910	(\$926)	-19.1%
500	68.5%	37,500,000	\$4,836	\$3,910	(\$926)	-19.1%
600	82.2%	45,000,000	\$4,836	\$3,910	(\$926)	-19.1%
700	95.9%	52,500,000	\$4,836	\$3,910	(\$926)	-19.1%
730	100.0%	54,750,000	\$4,836	\$3,910	(\$926)	-19.1%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule HVPS**

Average Demand of 150000 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
0	0.0%	0	\$7,683	\$5,545	(\$2,137)	-27.8%
30	4.1%	4,500,000	\$7,683	\$5,545	(\$2,137)	-27.8%
40	5.5%	6,000,000	\$7,683	\$5,545	(\$2,137)	-27.8%
50	6.8%	7,500,000	\$7,683	\$5,545	(\$2,137)	-27.8%
60	8.2%	9,000,000	\$7,683	\$5,545	(\$2,137)	-27.8%
90	12.3%	13,500,000	\$7,683	\$5,545	(\$2,137)	-27.8%
100	13.7%	15,000,000	\$7,683	\$5,545	(\$2,137)	-27.8%
200	27.4%	30,000,000	\$7,683	\$5,545	(\$2,137)	-27.8%
300	41.1%	45,000,000	\$7,683	\$5,545	(\$2,137)	-27.8%
400	54.8%	60,000,000	\$7,683	\$5,545	(\$2,137)	-27.8%
500	68.5%	75,000,000	\$7,683	\$5,545	(\$2,137)	-27.8%
600	82.2%	90,000,000	\$7,683	\$5,545	(\$2,137)	-27.8%
700	95.9%	105,000,000	\$7,683	\$5,545	(\$2,137)	-27.8%
730	100.0%	109,500,000	\$7,683	\$5,545	(\$2,137)	-27.8%

**Duquesne Light Company
General Bill Comparison
Monthly Distribution Charges
Rate Schedule AL**

Average Demand of 10 kW

A	B	C	D	E	F=E-D	G=F/D
Hours Use	Load Factor	KWH	Monthly Bill Current Distribution	Monthly Bill Proposed Distribution	\$ Difference	% Difference
10	1.4%	100	\$25.32	\$26.54	\$1.22	4.8%
20	2.7%	200	\$25.54	\$26.78	\$1.24	4.9%
30	4.1%	300	\$25.76	\$27.02	\$1.26	4.9%
40	5.5%	400	\$25.98	\$27.26	\$1.28	4.9%
50	6.8%	500	\$26.20	\$27.50	\$1.30	4.9%
60	8.2%	600	\$26.42	\$27.74	\$1.31	5.0%
70	9.6%	700	\$26.65	\$27.98	\$1.33	5.0%
80	11.0%	800	\$26.87	\$28.22	\$1.35	5.0%
90	12.3%	900	\$27.09	\$28.46	\$1.37	5.0%
100	13.7%	1,000	\$27.31	\$28.70	\$1.39	5.1%
200	27.4%	2,000	\$29.53	\$31.09	\$1.57	5.3%
300	41.1%	3,000	\$31.74	\$33.49	\$1.75	5.5%
400	54.8%	4,000	\$33.96	\$35.88	\$1.93	5.7%
500	68.5%	5,000	\$36.17	\$38.28	\$2.11	5.8%
600	82.2%	6,000	\$38.39	\$40.68	\$2.29	6.0%
700	95.9%	7,000	\$40.60	\$43.07	\$2.47	6.1%
730	100.0%	7,300	\$41.27	\$43.79	\$2.52	6.1%

- Q.1. Provide a cost study which allocates the total cost of service to each proposed tariff rate schedule. Tariff rates schedules may be combined for this purpose provided that they are of a similar supply or end use nature. A statement describing which rates were combined and the reasons therefor should be submitted.

The rates of return for each tariff rate schedule as defined above should be determined at both the present and proposed rate levels. Base rate revenues should be used for this purpose unless there are good and sufficient reasons to include revenues derived from other sources. Should the latter be the case, an explanation of other revenue sources included and reasons therefor should accompany the cost allocation study.

The methods selected for use in allocating costs to rate classes should include cost analyses based on:

- a. Peak responsibility.
- b. Average and excess, on a non-coincident demand basis.
- c. Company preferred method if different from the above-referenced methods, with rationale behind the selection.

This study should include a statement of the source and age of the load data used in the determination of demand responsibilities, a description of any special studies used to prepare the cost study, and the most recent overall system line loss study.

The cost data used in the allocation study may be based on the test year.

- A.1. Please refer to DLC Exhibit 5, Statement No. 15, the direct testimony of Company witness Howard S. Gorman and DLC Exhibit 6 for the requested information.

- Q.2. Provide comparisons in either graphical or tabular form showing cost, as defined in the cost of service study, and proposed base rate revenues and usage for all residential and demand/energy rate schedules. Demand shall be for representative loads for each demand/energy rate schedule.
- A.2. DFR IV - Attachment E-2 provides a tabulation comparison for the general service rate classes that contain demand and energy charges. This attachment compares the monthly cost to the monthly distribution charges at current and proposed rates for the following size customers representative of customers on those rate classes. Current rates include the forecasted January 15, 2022 surcharges that the Company is proposing to roll into base rates.

Rate	Representative Demand (kW)	Monthly Cost per Bill (Exhibit 6-3)	Monthly Cost per kW (Exhibit 6-3)	Total Cost
GM<25	3	\$61.80	\$11.68	\$97
GM<25	15	\$61.80	\$11.68	\$237
GM>25	25	\$213.28	\$11.84	\$509
GM>25	100	\$213.28	\$11.84	\$1,397
GMH<25	20	\$63.45	\$11.70	\$297
GMH>25	50	\$232.20	\$11.89	\$827
GMH>25	150	\$232.20	\$11.89	\$2,016
GL	400	\$454.35	\$12.07	\$5,282
GL	700	\$454.35	\$12.07	\$8,903
GL	1,300	\$454.35	\$12.07	\$16,145
GL	3,400	\$454.35	\$12.07	\$41,492
GLH	400	\$629.96	\$12.97	\$5,818
GLH	700	\$629.96	\$12.97	\$9,709
GLH	2,500	\$629.96	\$12.97	\$33,055
L	7,000	\$802.16	\$11.55	\$81,652
L	15,000	\$802.16	\$11.55	\$174,052
HVPS	5,000	\$165.49	-	\$165
HVPS	40,000	\$165.49	-	\$165
HVPS	75,000	\$165.49	-	\$165
AL	10	\$608.77	\$11.61	\$725

Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GM<25

Attachment DFR IV-E-2
Page 1 of 26
Sponsor: D. B. Ogden

Average Demand of 3 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$97	\$57	(\$40)	\$63	(\$34)
10	1.4%	30	\$97	\$58	(\$39)	\$64	(\$33)
20	2.7%	60	\$97	\$58	(\$39)	\$64	(\$33)
30	4.1%	90	\$97	\$59	(\$38)	\$65	(\$32)
40	5.5%	120	\$97	\$59	(\$38)	\$65	(\$32)
50	6.8%	150	\$97	\$59	(\$37)	\$66	(\$31)
60	8.2%	180	\$97	\$60	(\$37)	\$66	(\$31)
70	9.6%	210	\$97	\$60	(\$37)	\$67	(\$30)
80	11.0%	240	\$97	\$61	(\$36)	\$67	(\$29)
90	12.3%	270	\$97	\$61	(\$36)	\$68	(\$29)
100	13.7%	300	\$97	\$62	(\$35)	\$69	(\$28)
200	27.4%	600	\$97	\$66	(\$31)	\$74	(\$23)
300	41.1%	900	\$97	\$70	(\$26)	\$80	(\$17)
400	54.8%	1,200	\$97	\$75	(\$22)	\$85	(\$12)
500	68.5%	1,500	\$97	\$79	(\$18)	\$91	(\$6)
600	82.2%	1,800	\$97	\$84	(\$13)	\$96	(\$1)
700	95.9%	2,100	\$97	\$88	(\$9)	\$102	\$5
730	100.0%	2,190	\$97	\$89	(\$7)	\$103	\$6

Current Rate

Proposed Rate

Customer Charge	\$54.50	\$63.00
First 5 kW (\$/kW/mo.)	\$0.00	\$0.00
Additional kW (\$/kW/mo.)	\$6.54	\$7.89
All kWh (cents/kWh)	\$0.013961	\$0.018390

**Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GM<25**

Attachment DFR IV-E-2
Page 2 of 26
Sponsor: D. B. Ogden

Average Demand of 15 kW

A	B	C	D	E	F=E-D	G	H=G-D
<u>Hours Use</u>	<u>Load Factor</u>	<u>KWH</u>	<u>Monthly Distribution Cost</u>	<u>Monthly Bill Current Distribution</u>	<u>Current Bill Less Cost</u>	<u>Monthly Bill Proposed Distribution</u>	<u>Proposed Bill Less Cost</u>
0	0.0%	0	\$237	\$126	(\$111)	\$142	(\$95)
10	1.4%	150	\$237	\$128	(\$109)	\$145	(\$92)
20	2.7%	300	\$237	\$130	(\$107)	\$147	(\$90)
30	4.1%	450	\$237	\$133	(\$104)	\$150	(\$87)
40	5.5%	600	\$237	\$135	(\$102)	\$153	(\$84)
50	6.8%	750	\$237	\$137	(\$100)	\$156	(\$81)
60	8.2%	900	\$237	\$139	(\$98)	\$158	(\$79)
70	9.6%	1,050	\$237	\$141	(\$96)	\$161	(\$76)
80	11.0%	1,200	\$237	\$144	(\$93)	\$164	(\$73)
90	12.3%	1,350	\$237	\$146	(\$91)	\$167	(\$70)
100	13.7%	1,500	\$237	\$148	(\$89)	\$169	(\$68)
200	27.4%	3,000	\$237	\$170	(\$67)	\$197	(\$40)
300	41.1%	4,500	\$237	\$192	(\$45)	\$225	(\$12)
400	54.8%	6,000	\$237	\$214	(\$23)	\$252	\$15
500	68.5%	7,500	\$237	\$236	(\$1)	\$280	\$43
600	82.2%	9,000	\$237	\$258	\$21	\$307	\$70
700	95.9%	10,500	\$237	\$281	\$44	\$335	\$98
730	100.0%	10,950	\$237	\$287	\$50	\$343	\$106

Current Rate

Proposed Rate

Customer Charge	\$54.50	\$63.00
First 5 kW (\$/kW/mo.)	\$0.00	\$0.00
Additional kW (\$/kW/mo.)	\$6.54	\$7.89
All kWh (cents/kWh)	\$0.013961	\$0.018390

Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GM>25

Attachment DFR IV-E-2
Page 3 of 26
Sponsor: D. B. Ogden

Average Demand of 25 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$509	\$206	(\$303)	\$234	(\$275)
10	1.4%	250	\$509	\$209	(\$300)	\$237	(\$272)
20	2.7%	500	\$509	\$211	(\$298)	\$240	(\$269)
30	4.1%	750	\$509	\$214	(\$295)	\$243	(\$266)
40	5.5%	1,000	\$509	\$217	(\$293)	\$246	(\$263)
50	6.8%	1,250	\$509	\$219	(\$290)	\$250	(\$260)
60	8.2%	1,500	\$509	\$222	(\$288)	\$253	(\$256)
70	9.6%	1,750	\$509	\$224	(\$285)	\$256	(\$253)
80	11.0%	2,000	\$509	\$227	(\$283)	\$259	(\$250)
90	12.3%	2,250	\$509	\$229	(\$280)	\$262	(\$247)
100	13.7%	2,500	\$509	\$232	(\$277)	\$265	(\$244)
200	27.4%	5,000	\$509	\$257	(\$252)	\$297	(\$212)
300	41.1%	7,500	\$509	\$283	(\$226)	\$329	(\$181)
400	54.8%	10,000	\$509	\$309	(\$201)	\$360	(\$149)
500	68.5%	12,500	\$509	\$334	(\$175)	\$392	(\$117)
600	82.2%	15,000	\$509	\$360	(\$149)	\$424	(\$86)
700	95.9%	17,500	\$509	\$386	(\$124)	\$455	(\$54)
730	100.0%	18,250	\$509	\$393	(\$116)	\$465	(\$44)

Current Rate

Proposed Rate

Customer Charge	\$65.65	\$76.00
First 5 kW (\$/kW/mo.)	\$0.00	\$0.00
Additional kW (\$/kW/mo.)	\$6.54	\$7.89
All kWh (cents/kWh)	\$0.009685	\$0.012661

Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GM>25

Attachment DFR IV-E-2
Page 4 of 26
Sponsor: D. B. Ogden

Average Demand of 100 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$1,397	\$721	(\$676)	\$826	(\$572)
10	1.4%	1,000	\$1,397	\$732	(\$666)	\$838	(\$559)
20	2.7%	2,000	\$1,397	\$742	(\$655)	\$851	(\$546)
30	4.1%	3,000	\$1,397	\$752	(\$645)	\$864	(\$534)
40	5.5%	4,000	\$1,397	\$762	(\$635)	\$876	(\$521)
50	6.8%	5,000	\$1,397	\$773	(\$625)	\$889	(\$508)
60	8.2%	6,000	\$1,397	\$783	(\$615)	\$902	(\$496)
70	9.6%	7,000	\$1,397	\$793	(\$604)	\$914	(\$483)
80	11.0%	8,000	\$1,397	\$803	(\$594)	\$927	(\$470)
90	12.3%	9,000	\$1,397	\$813	(\$584)	\$939	(\$458)
100	13.7%	10,000	\$1,397	\$824	(\$574)	\$952	(\$445)
200	27.4%	20,000	\$1,397	\$926	(\$471)	\$1,079	(\$319)
300	41.1%	30,000	\$1,397	\$1,029	(\$369)	\$1,205	(\$192)
400	54.8%	40,000	\$1,397	\$1,131	(\$266)	\$1,332	(\$65)
500	68.5%	50,000	\$1,397	\$1,233	(\$164)	\$1,459	\$61
600	82.2%	60,000	\$1,397	\$1,336	(\$61)	\$1,585	\$188
700	95.9%	70,000	\$1,397	\$1,438	\$41	\$1,712	\$315
730	100.0%	73,000	\$1,397	\$1,469	\$72	\$1,750	\$353

Current Rate

Proposed Rate

Customer Charge	\$65.65	\$76.00
First 5 kW (\$/kW/mo.)	\$0.00	\$0.00
Additional kW (\$/kW/mo.)	\$6.54	\$7.89
All kWh (cents/kWh)	\$0.009685	\$0.012661

Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GMH<25 (Summer)

Attachment DFR IV-E-2
Page 5 of 26
Sponsor: D. B. Ogden

Average Demand of 20 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$297	\$160	(\$137)	\$181	(\$116)
10	1.4%	200	\$297	\$163	(\$134)	\$185	(\$112)
20	2.7%	400	\$297	\$166	(\$131)	\$189	(\$109)
30	4.1%	600	\$297	\$169	(\$128)	\$192	(\$105)
40	5.5%	800	\$297	\$172	(\$125)	\$196	(\$101)
50	6.8%	1,000	\$297	\$175	(\$122)	\$200	(\$98)
60	8.2%	1,200	\$297	\$178	(\$120)	\$203	(\$94)
70	9.6%	1,400	\$297	\$181	(\$117)	\$207	(\$90)
80	11.0%	1,600	\$297	\$184	(\$114)	\$211	(\$87)
90	12.3%	1,800	\$297	\$187	(\$111)	\$214	(\$83)
100	13.7%	2,000	\$297	\$190	(\$108)	\$218	(\$79)
200	27.4%	4,000	\$297	\$219	(\$78)	\$255	(\$43)
300	41.1%	6,000	\$297	\$249	(\$49)	\$292	(\$6)
400	54.8%	8,000	\$297	\$278	(\$19)	\$328	\$31
500	68.5%	10,000	\$297	\$308	\$10	\$365	\$68
600	82.2%	12,000	\$297	\$337	\$40	\$402	\$105
700	95.9%	14,000	\$297	\$366	\$69	\$439	\$141
730	100.0%	14,600	\$297	\$375	\$78	\$450	\$152

Current Rate

Proposed Rate

Customer Charge	\$54.50	\$63.00
Demand First 5 kW (\$/kW/mo.)	\$0.00	\$0.00
Demand Additional kW \$/kW/mo.)	\$6.54	\$7.89
All kWh (cents/kWh)	\$0.013961	\$0.018390

**Duquesne Light Company
 Monthly Distribution Revenue Versus Cost
 Rate Schedule GMH<25 (Winter)**

Attachment DFR IV-E-2
 Page 6 of 26
 Sponsor: D. B. Ogden

Average Demand of 20 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$297	\$57	(\$240)	\$63	(\$234)
10	1.4%	200	\$297	\$63	(\$234)	\$71	(\$227)
20	2.7%	400	\$297	\$70	(\$228)	\$78	(\$219)
30	4.1%	600	\$297	\$76	(\$222)	\$86	(\$211)
40	5.5%	800	\$297	\$82	(\$215)	\$94	(\$204)
50	6.8%	1,000	\$297	\$88	(\$209)	\$101	(\$196)
60	8.2%	1,200	\$297	\$95	(\$203)	\$109	(\$188)
70	9.6%	1,400	\$297	\$101	(\$197)	\$117	(\$181)
80	11.0%	1,600	\$297	\$107	(\$190)	\$124	(\$173)
90	12.3%	1,800	\$297	\$113	(\$184)	\$132	(\$165)
100	13.7%	2,000	\$297	\$120	(\$178)	\$140	(\$158)
200	27.4%	4,000	\$297	\$182	(\$116)	\$217	(\$81)
300	41.1%	6,000	\$297	\$244	(\$53)	\$293	(\$4)
400	54.8%	8,000	\$297	\$307	\$9	\$370	\$73
500	68.5%	10,000	\$297	\$369	\$71	\$447	\$149
600	82.2%	12,000	\$297	\$431	\$134	\$524	\$226
700	95.9%	14,000	\$297	\$494	\$196	\$600	\$303
730	100.0%	14,600	\$297	\$512	\$215	\$623	\$326

Current Rate

Proposed Rate

Customer Charge
 All kWh (cents/kWh)

\$54.50
 \$0.029609

\$63.00
 \$0.038382

**Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GMH>25 (Summer)**

Attachment DFR IV-E-2
Page 7 of 26
Sponsor: D. B. Ogden

Average Demand of 50 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$827	\$366	(\$460)	\$418	(\$409)
10	1.4%	500	\$827	\$374	(\$453)	\$427	(\$399)
20	2.7%	1,000	\$827	\$381	(\$446)	\$436	(\$390)
30	4.1%	1,500	\$827	\$388	(\$438)	\$446	(\$381)
40	5.5%	2,000	\$827	\$396	(\$431)	\$455	(\$372)
50	6.8%	2,500	\$827	\$403	(\$424)	\$464	(\$363)
60	8.2%	3,000	\$827	\$410	(\$416)	\$473	(\$353)
70	9.6%	3,500	\$827	\$418	(\$409)	\$482	(\$344)
80	11.0%	4,000	\$827	\$425	(\$402)	\$492	(\$335)
90	12.3%	4,500	\$827	\$433	(\$394)	\$501	(\$326)
100	13.7%	5,000	\$827	\$440	(\$387)	\$510	(\$317)
200	27.4%	10,000	\$827	\$514	(\$313)	\$602	(\$225)
300	41.1%	15,000	\$827	\$587	(\$239)	\$694	(\$133)
400	54.8%	20,000	\$827	\$661	(\$166)	\$786	(\$41)
500	68.5%	25,000	\$827	\$735	(\$92)	\$878	\$51
600	82.2%	30,000	\$827	\$808	(\$18)	\$970	\$143
700	95.9%	35,000	\$827	\$882	\$55	\$1,062	\$235
730	100.0%	36,500	\$827	\$904	\$77	\$1,089	\$263

Current Rate

Proposed Rate

Customer Charge	\$54.50	\$63.00
Demand First 5 kW (\$/kW/mo.)	\$0.00	\$0.00
Demand Additional kW \$/kW/mo.)	\$6.54	\$7.89
All kWh (cents/kWh)	\$0.013961	\$0.018390

**Duquesne Light Company
 Monthly Distribution Revenue Versus Cost
 Rate Schedule GMH>25 (Winter)**

Attachment DFR IV-E-2
 Page 8 of 26
 Sponsor: D. B. Ogden

Average Demand of 50 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$827	\$57	(\$769)	\$63	(\$764)
10	1.4%	500	\$827	\$73	(\$754)	\$82	(\$745)
20	2.7%	1,000	\$827	\$88	(\$738)	\$101	(\$725)
30	4.1%	1,500	\$827	\$104	(\$723)	\$121	(\$706)
40	5.5%	2,000	\$827	\$120	(\$707)	\$140	(\$687)
50	6.8%	2,500	\$827	\$135	(\$692)	\$159	(\$668)
60	8.2%	3,000	\$827	\$151	(\$676)	\$178	(\$649)
70	9.6%	3,500	\$827	\$166	(\$660)	\$197	(\$629)
80	11.0%	4,000	\$827	\$182	(\$645)	\$217	(\$610)
90	12.3%	4,500	\$827	\$197	(\$629)	\$236	(\$591)
100	13.7%	5,000	\$827	\$213	(\$614)	\$255	(\$572)
200	27.4%	10,000	\$827	\$369	(\$458)	\$447	(\$380)
300	41.1%	15,000	\$827	\$525	(\$302)	\$639	(\$188)
400	54.8%	20,000	\$827	\$680	(\$146)	\$831	\$4
500	68.5%	25,000	\$827	\$836	\$10	\$1,023	\$196
600	82.2%	30,000	\$827	\$992	\$165	\$1,214	\$388
700	95.9%	35,000	\$827	\$1,148	\$321	\$1,406	\$580
730	100.0%	36,500	\$827	\$1,195	\$368	\$1,464	\$637

Current Rate

Proposed Rate

Customer Charge
 All kWh (cents/kWh)

\$54.50
 \$0.029609

\$63.00
 \$0.038382

Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GMH>25
(Summer)

Attachment DFR IV-E-2
Page 9 of 26
Sponsor: D. B. Ogden

Average Demand of 150 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$2,016	\$1,053	(\$963)	\$1,207	(\$809)
10	1.4%	1,500	\$2,016	\$1,075	(\$941)	\$1,235	(\$781)
20	2.7%	3,000	\$2,016	\$1,097	(\$919)	\$1,262	(\$753)
30	4.1%	4,500	\$2,016	\$1,119	(\$896)	\$1,290	(\$726)
40	5.5%	6,000	\$2,016	\$1,141	(\$874)	\$1,317	(\$698)
50	6.8%	7,500	\$2,016	\$1,163	(\$852)	\$1,345	(\$671)
60	8.2%	9,000	\$2,016	\$1,186	(\$830)	\$1,373	(\$643)
70	9.6%	10,500	\$2,016	\$1,208	(\$808)	\$1,400	(\$616)
80	11.0%	12,000	\$2,016	\$1,230	(\$786)	\$1,428	(\$588)
90	12.3%	13,500	\$2,016	\$1,252	(\$764)	\$1,455	(\$560)
100	13.7%	15,000	\$2,016	\$1,274	(\$742)	\$1,483	(\$533)
200	27.4%	30,000	\$2,016	\$1,495	(\$521)	\$1,759	(\$257)
300	41.1%	45,000	\$2,016	\$1,716	(\$300)	\$2,035	\$19
400	54.8%	60,000	\$2,016	\$1,937	(\$79)	\$2,310	\$295
500	68.5%	75,000	\$2,016	\$2,158	\$142	\$2,586	\$571
600	82.2%	90,000	\$2,016	\$2,379	\$363	\$2,862	\$846
700	95.9%	105,000	\$2,016	\$2,600	\$584	\$3,138	\$1,122
730	100.0%	109,500	\$2,016	\$2,666	\$650	\$3,221	\$1,205

	<u>Current Rate</u>	<u>Proposed Rate</u>
Customer Charge	\$54.50	\$63.00
Demand First 5 kW (\$/kW/mo.)	\$0.00	\$0.00
Demand Additional kW \$/kW/mo.)	\$6.54	\$7.89
All kWh (cents/kWh)	\$0.013961	\$0.018390

**Duquesne Light Company
 Monthly Distribution Revenue Versus Cost
 Rate Schedule GMH>25 (Winter)**

Attachment DFR IV-E-2
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 Sponsor: D. B. Ogden

Average Demand of 150 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$2,016	\$57	(\$1,958)	\$63	(\$1,953)
10	1.4%	1,500	\$2,016	\$104	(\$1,912)	\$121	(\$1,895)
20	2.7%	3,000	\$2,016	\$151	(\$1,865)	\$178	(\$1,838)
30	4.1%	4,500	\$2,016	\$197	(\$1,818)	\$236	(\$1,780)
40	5.5%	6,000	\$2,016	\$244	(\$1,771)	\$293	(\$1,722)
50	6.8%	7,500	\$2,016	\$291	(\$1,725)	\$351	(\$1,665)
60	8.2%	9,000	\$2,016	\$338	(\$1,678)	\$408	(\$1,607)
70	9.6%	10,500	\$2,016	\$384	(\$1,631)	\$466	(\$1,550)
80	11.0%	12,000	\$2,016	\$431	(\$1,585)	\$524	(\$1,492)
90	12.3%	13,500	\$2,016	\$478	(\$1,538)	\$581	(\$1,435)
100	13.7%	15,000	\$2,016	\$525	(\$1,491)	\$639	(\$1,377)
200	27.4%	30,000	\$2,016	\$992	(\$1,024)	\$1,214	(\$801)
300	41.1%	45,000	\$2,016	\$1,460	(\$556)	\$1,790	(\$226)
400	54.8%	60,000	\$2,016	\$1,927	(\$89)	\$2,366	\$350
500	68.5%	75,000	\$2,016	\$2,394	\$379	\$2,942	\$926
600	82.2%	90,000	\$2,016	\$2,862	\$846	\$3,517	\$1,502
700	95.9%	105,000	\$2,016	\$3,329	\$1,314	\$4,093	\$2,077
730	100.0%	109,500	\$2,016	\$3,470	\$1,454	\$4,266	\$2,250

Current Rate

Proposed Rate

Customer Charge
 All kWh (cents/kWh)

\$54.50
 \$0.029609

\$63.00
 \$0.038382

**Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GL**

Attachment DFR IV-E-2
Page 11 of 26
Sponsor: D. B. Ogden

Average Demand of 400 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
10	1.4%	4,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
20	2.7%	8,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
30	4.1%	12,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
40	5.5%	16,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
50	6.8%	20,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
60	8.2%	24,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
70	9.6%	28,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
80	11.0%	32,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
90	12.3%	36,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
100	13.7%	40,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
200	27.4%	80,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
300	41.1%	120,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
400	54.8%	160,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
500	68.5%	200,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
600	82.2%	240,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
700	95.9%	280,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)
730	100.0%	292,000	\$5,282	\$4,250	(\$1,033)	\$4,741	(\$541)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Demand First 300 kW or less (\$/mo.)	\$3,180.00	\$3,675.00
Demand Additional kW (\$/kW)	\$8.41	\$10.66
All kWh (cents/kWh)	\$0.000000	\$0.000000

**Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GL**

Attachment DFR IV-E-2
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Sponsor: D. B. Ogden

Average Demand of 700 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
10	1.4%	7,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
20	2.7%	14,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
30	4.1%	21,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
40	5.5%	28,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
50	6.8%	35,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
60	8.2%	42,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
70	9.6%	49,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
80	11.0%	56,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
90	12.3%	63,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
100	13.7%	70,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
200	27.4%	140,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
300	41.1%	210,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
400	54.8%	280,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
500	68.5%	350,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
600	82.2%	420,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
700	95.9%	490,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)
730	100.0%	511,000	\$8,903	\$6,904	(\$1,999)	\$7,939	(\$964)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Demand First 300 kW or less (\$/mo.)	\$3,180.00	\$3,675.00
Demand Additional kW (\$/kW)	\$8.41	\$10.66
All kWh (cents/kWh)	\$0.000000	\$0.000000

**Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GL**

Attachment DFR IV-E-2
Page 13 of 26
Sponsor: D. B. Ogden

Average Demand of 1300 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
10	1.4%	13,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
20	2.7%	26,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
30	4.1%	39,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
40	5.5%	52,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
50	6.8%	65,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
60	8.2%	78,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
70	9.6%	91,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
80	11.0%	104,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
90	12.3%	117,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
100	13.7%	130,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
200	27.4%	260,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
300	41.1%	390,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
400	54.8%	520,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
500	68.5%	650,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
600	82.2%	780,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
700	95.9%	910,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)
730	100.0%	949,000	\$16,145	\$12,213	(\$3,932)	\$14,335	(\$1,810)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Demand First 300 kW or less (\$/mo.)	\$3,180.00	\$3,675.00
Demand Additional kW (\$/kW)	\$8.41	\$10.66
All kWh (cents/kWh)	\$0.000000	\$0.000000

Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GL

Average Demand of 3400 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
10	1.4%	34,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
20	2.7%	68,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
30	4.1%	102,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
40	5.5%	136,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
50	6.8%	170,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
60	8.2%	204,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
70	9.6%	238,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
80	11.0%	272,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
90	12.3%	306,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
100	13.7%	340,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
200	27.4%	680,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
300	41.1%	1,020,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
400	54.8%	1,360,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
500	68.5%	1,700,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
600	82.2%	2,040,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
700	95.9%	2,380,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)
730	100.0%	2,482,000	\$41,492	\$30,795	(\$10,697)	\$36,721	(\$4,771)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Demand First 300 kW or less (\$/mo.)	\$3,180.00	\$3,675.00
Demand Additional kW (\$/kW)	\$8.41	\$10.66
All kWh (cents/kWh)	\$0.000000	\$0.000000

**Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GLH (Summer)**

Attachment DFR IV-E-2
Page 15 of 26
Sponsor: D. B. Ogden

Average Demand of 400 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
10	1.4%	4,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
20	2.7%	8,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
30	4.1%	12,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
40	5.5%	16,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
50	6.8%	20,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
60	8.2%	24,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
70	9.6%	28,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
80	11.0%	32,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
90	12.3%	36,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
100	13.7%	40,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
200	27.4%	80,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
300	41.1%	120,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
400	54.8%	160,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
500	68.5%	200,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
600	82.2%	240,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
700	95.9%	280,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)
730	100.0%	292,000	\$5,818	\$4,247	(\$1,571)	\$4,741	(\$1,077)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Demand First 300 kW or less (\$/mo.)	\$3,180.00	\$3,675.00
Demand Additional kW (\$/kW)	\$8.41	\$10.66
All kWh (cents/kWh)	\$0.000000	\$0.000000

**Duquesne Light Company
 Monthly Distribution Revenue Versus Cost
 Rate Schedule GLH (Winter)**

Average Demand of 400 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$5,818	\$96	(\$5,722)	\$78	(\$5,740)
10	1.4%	4,000	\$5,818	\$193	(\$5,625)	\$198	(\$5,620)
20	2.7%	8,000	\$5,818	\$290	(\$5,528)	\$319	(\$5,499)
30	4.1%	12,000	\$5,818	\$387	(\$5,431)	\$439	(\$5,379)
40	5.5%	16,000	\$5,818	\$484	(\$5,333)	\$560	(\$5,258)
50	6.8%	20,000	\$5,818	\$582	(\$5,236)	\$681	(\$5,137)
60	8.2%	24,000	\$5,818	\$679	(\$5,139)	\$801	(\$5,017)
70	9.6%	28,000	\$5,818	\$776	(\$5,042)	\$922	(\$4,896)
80	11.0%	32,000	\$5,818	\$873	(\$4,945)	\$1,043	(\$4,775)
90	12.3%	36,000	\$5,818	\$971	(\$4,847)	\$1,163	(\$4,655)
100	13.7%	40,000	\$5,818	\$1,068	(\$4,750)	\$1,284	(\$4,534)
200	27.4%	80,000	\$5,818	\$2,040	(\$3,778)	\$2,490	(\$3,328)
300	41.1%	120,000	\$5,818	\$3,012	(\$2,806)	\$3,697	(\$2,121)
400	54.8%	160,000	\$5,818	\$3,984	(\$1,834)	\$4,903	(\$915)
500	68.5%	200,000	\$5,818	\$4,956	(\$862)	\$6,110	\$292
600	82.2%	240,000	\$5,818	\$5,928	\$110	\$7,316	\$1,498
700	95.9%	280,000	\$5,818	\$6,900	\$1,082	\$8,523	\$2,705
730	100.0%	292,000	\$5,818	\$7,192	\$1,374	\$8,885	\$3,067

Current Rate

Proposed Rate

Customer Charge
 All kWh (cents/kWh)

\$67.00
 \$0.023145

\$77.50
 \$0.030162

**Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule GLH (Summer)**

Attachment DFR IV-E-2
Page 17 of 26
Sponsor: D. B. Ogden

Average Demand of 700 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
10	1.4%	7,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
20	2.7%	14,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
30	4.1%	21,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
40	5.5%	28,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
50	6.8%	35,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
60	8.2%	42,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
70	9.6%	49,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
80	11.0%	56,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
90	12.3%	63,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
100	13.7%	70,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
200	27.4%	140,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
300	41.1%	210,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
400	54.8%	280,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
500	68.5%	350,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
600	82.2%	420,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
700	95.9%	490,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)
730	100.0%	511,000	\$9,709	\$6,902	(\$2,807)	\$7,939	(\$1,770)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Demand First 300 kW or less (\$/mo.)	\$3,180.00	\$3,675.00
Demand Additional kW (\$/kW)	\$8.41	\$10.66
All kWh (cents/kWh)	\$0.000000	\$0.000000

**Duquesne Light Company
 Monthly Distribution Revenue Versus Cost
 Rate Schedule GLH (Winter)**

Attachment DFR IV-E-2
 Page 18 of 26
 Sponsor: D. B. Ogden

Average Demand of 700 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$9,709	\$101	(\$9,608)	\$78	(\$9,631)
10	1.4%	7,000	\$9,709	\$271	(\$9,438)	\$289	(\$9,420)
20	2.7%	14,000	\$9,709	\$441	(\$9,268)	\$500	(\$9,209)
30	4.1%	21,000	\$9,709	\$611	(\$9,098)	\$711	(\$8,998)
40	5.5%	28,000	\$9,709	\$781	(\$8,928)	\$922	(\$8,787)
50	6.8%	35,000	\$9,709	\$952	(\$8,757)	\$1,133	(\$8,576)
60	8.2%	42,000	\$9,709	\$1,122	(\$8,587)	\$1,344	(\$8,365)
70	9.6%	49,000	\$9,709	\$1,292	(\$8,417)	\$1,555	(\$8,154)
80	11.0%	56,000	\$9,709	\$1,462	(\$8,247)	\$1,767	(\$7,942)
90	12.3%	63,000	\$9,709	\$1,632	(\$8,077)	\$1,978	(\$7,731)
100	13.7%	70,000	\$9,709	\$1,802	(\$7,907)	\$2,189	(\$7,520)
200	27.4%	140,000	\$9,709	\$3,503	(\$6,206)	\$4,300	(\$5,409)
300	41.1%	210,000	\$9,709	\$5,204	(\$4,504)	\$6,412	(\$3,297)
400	54.8%	280,000	\$9,709	\$6,906	(\$2,803)	\$8,523	(\$1,186)
500	68.5%	350,000	\$9,709	\$8,607	(\$1,102)	\$10,634	\$925
600	82.2%	420,000	\$9,709	\$10,308	\$599	\$12,746	\$3,037
700	95.9%	490,000	\$9,709	\$12,009	\$2,300	\$14,857	\$5,148
730	100.0%	511,000	\$9,709	\$12,519	\$2,810	\$15,490	\$5,781

Current Rate

Proposed Rate

Customer Charge
 All kWh (cents/kWh)

\$67.00
 \$0.023145

\$77.50
 \$0.030162

**Duquesne Light Company
 Monthly Distribution Revenue Versus Cost
 Rate Schedule GLH (Summer)**

Average Demand of 2500 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
10	1.4%	25,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
20	2.7%	50,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
30	4.1%	75,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
40	5.5%	100,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
50	6.8%	125,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
60	8.2%	150,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
70	9.6%	175,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
80	11.0%	200,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
90	12.3%	225,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
100	13.7%	250,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
200	27.4%	500,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
300	41.1%	750,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
400	54.8%	1,000,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
500	68.5%	1,250,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
600	82.2%	1,500,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
700	95.9%	1,750,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)
730	100.0%	1,825,000	\$33,055	\$22,829	(\$10,226)	\$27,127	(\$5,928)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Demand First 300 kW or less (\$/mo.)	\$3,180.00	\$3,675.00
Demand Additional kW (\$/kW)	\$8.41	\$10.66
All kWh (cents/kWh)	\$0.000000	\$0.000000

**Duquesne Light Company
 Monthly Distribution Revenue Versus Cost
 Rate Schedule GLH (Winter)**

Average Demand of 2500 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours <u>Use</u>	Load <u>Factor</u>	<u>KWH</u>	Monthly Distribution <u>Cost</u>	Monthly Bill Current Distribution	Current Bill <u>Less Cost</u>	Monthly Bill Proposed Distribution	Proposed Bill <u>Less Cost</u>
0	0.0%	0	\$33,055	\$133	(\$32,922)	\$78	(\$32,977)
10	1.4%	25,000	\$33,055	\$741	(\$32,314)	\$832	(\$32,223)
20	2.7%	50,000	\$33,055	\$1,348	(\$31,707)	\$1,586	(\$31,469)
30	4.1%	75,000	\$33,055	\$1,956	(\$31,099)	\$2,340	(\$30,715)
40	5.5%	100,000	\$33,055	\$2,563	(\$30,492)	\$3,094	(\$29,961)
50	6.8%	125,000	\$33,055	\$3,171	(\$29,884)	\$3,848	(\$29,207)
60	8.2%	150,000	\$33,055	\$3,778	(\$29,277)	\$4,602	(\$28,453)
70	9.6%	175,000	\$33,055	\$4,386	(\$28,669)	\$5,356	(\$27,699)
80	11.0%	200,000	\$33,055	\$4,993	(\$28,062)	\$6,110	(\$26,945)
90	12.3%	225,000	\$33,055	\$5,601	(\$27,454)	\$6,864	(\$26,191)
100	13.7%	250,000	\$33,055	\$6,209	(\$26,846)	\$7,618	(\$25,437)
200	27.4%	500,000	\$33,055	\$12,284	(\$20,771)	\$15,159	(\$17,896)
300	41.1%	750,000	\$33,055	\$18,360	(\$14,695)	\$22,699	(\$10,356)
400	54.8%	1,000,000	\$33,055	\$24,435	(\$8,620)	\$30,240	(\$2,815)
500	68.5%	1,250,000	\$33,055	\$30,511	(\$2,544)	\$37,780	\$4,725
600	82.2%	1,500,000	\$33,055	\$36,586	\$3,531	\$45,321	\$12,266
700	95.9%	1,750,000	\$33,055	\$42,662	\$9,607	\$52,861	\$19,806
730	100.0%	1,825,000	\$33,055	\$44,485	\$11,430	\$55,123	\$22,068

Current Rate

Proposed Rate

Customer Charge
 All kWh/kW (cents/kWh)

\$67.00
 \$0.023145

\$77.50
 \$0.030162

**Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule L**

Average Demand of 7000 kW

A	B	C	D	E	F=E-D	G	H=G-D
<u>Hours Use</u>	<u>Load Factor</u>	<u>KWH</u>	<u>Monthly Distribution Cost</u>	<u>Monthly Bill Current Distribution</u>	<u>Current Bill Less Cost</u>	<u>Monthly Bill Proposed Distribution</u>	<u>Proposed Bill Less Cost</u>
0	0.0%	0	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
10	1.4%	70,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
20	2.7%	140,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
30	4.1%	210,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
40	5.5%	280,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
50	6.8%	350,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
60	8.2%	420,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
70	9.6%	490,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
80	11.0%	560,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
90	12.3%	630,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
100	13.7%	700,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
200	27.4%	1,400,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
300	41.1%	2,100,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
400	54.8%	2,800,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
500	68.5%	3,500,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
600	82.2%	4,200,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
700	95.9%	4,900,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)
730	100.0%	5,110,000	\$81,652	\$64,343	(\$17,310)	\$75,060	(\$6,592)

Current Rate

Proposed Rate

First 5,000 kW or less (\$/mo.)	\$34,900.00	\$41,800.00
Additional kW (\$/kW)	\$13.12	\$16.63
Next 25,000 kW (\$/kW)	\$13.12	\$16.63
Additional kW (\$/kW)	\$13.12	\$16.63
First 750,000 kWh + 400 kWh/kW (cents/kWh)	\$0.000000	\$0.000000
Next 150 kWh per kW (cents/kWh)	\$0.000000	\$0.000000
All kWh (cents/kWh)	\$0.000000	\$0.000000

Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule L

Average Demand of 15000 kW

A	B	C	D	E	F=E-D	G	H=G-D
<u>Hours Use</u>	<u>Load Factor</u>	<u>KWH</u>	<u>Monthly Distribution Cost</u>	<u>Monthly Bill Current Distribution</u>	<u>Current Bill Less Cost</u>	<u>Monthly Bill Proposed Distribution</u>	<u>Proposed Bill Less Cost</u>
0	0.0%	0	\$174,052	\$174,694	\$642	\$208,100	\$34,048
10	1.4%	150,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
20	2.7%	300,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
30	4.1%	450,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
40	5.5%	600,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
50	6.8%	750,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
60	8.2%	900,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
70	9.6%	1,050,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
80	11.0%	1,200,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
90	12.3%	1,350,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
100	13.7%	1,500,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
200	27.4%	3,000,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
300	41.1%	4,500,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
400	54.8%	6,000,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
500	68.5%	7,500,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
600	82.2%	9,000,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
700	95.9%	10,500,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048
730	100.0%	10,950,000	\$174,052	\$174,694	\$642	\$208,100	\$34,048

Current Rate

Proposed Rate

First 5,000 kW or less (\$/mo.)	\$34,900.00	\$41,800.00
Additional kW (\$/kW)	\$13.12	\$16.63
Next 25,000 kW (\$/kW)	\$13.12	\$16.63
Additional kW (\$/kW)	\$13.12	\$16.63
First 750,000 kWh + 400 kWh/kW (cents/kWh)	\$0.000000	\$0.000000
Next 150 kWh per kW (cents/kWh)	\$0.000000	\$0.000000
All kWh (cents/kWh)	\$0.000000	\$0.000000

**Duquesne Light Company
 Monthly Distribution Revenue Versus Cost
 Rate Schedule HVPS**

Average Demand of 5000 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$165	\$2,282	\$2,116	\$2,503	\$2,338
10	1.4%	50,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
20	2.7%	100,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
30	4.1%	150,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
40	5.5%	200,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
50	6.8%	250,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
60	8.2%	300,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
70	9.6%	350,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
80	11.0%	400,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
90	12.3%	450,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
100	13.7%	500,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
200	27.4%	1,000,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
300	41.1%	1,500,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
400	54.8%	2,000,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
500	68.5%	2,500,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
600	82.2%	3,000,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
700	95.9%	3,500,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338
730	100.0%	3,650,000	\$165	\$2,282	\$2,116	\$2,503	\$2,338

	<u>Current Rate</u>	<u>Proposed Rate</u>
Demand First 50,000 kW or less (\$/mo.)	\$2,050.31	\$2,503.20

**Duquesne Light Company
 Monthly Distribution Revenue Versus Cost
 Rate Schedule HVPS**

Average Demand of 40000 kW

A	B	C	D	E	F=E-D	G	H=G-D
<u>Hours Use</u>	<u>Load Factor</u>	<u>KWH</u>	<u>Monthly Distribution Cost</u>	<u>Monthly Bill Current Distribution</u>	<u>Current Bill Less Cost</u>	<u>Monthly Bill Proposed Distribution</u>	<u>Proposed Bill Less Cost</u>
0	0.0%	0	\$165	\$2,954	\$2,788	\$2,503	\$2,338
10	1.4%	400,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
20	2.7%	800,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
30	4.1%	1,200,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
40	5.5%	1,600,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
50	6.8%	2,000,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
60	8.2%	2,400,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
70	9.6%	2,800,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
80	11.0%	3,200,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
90	12.3%	3,600,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
100	13.7%	4,000,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
200	27.4%	8,000,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
300	41.1%	12,000,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
400	54.8%	16,000,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
500	68.5%	20,000,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
600	82.2%	24,000,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
700	95.9%	28,000,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
730	100.0%	29,200,000	\$165	\$2,954	\$2,788	\$2,503	\$2,338
				<u>Current Rate</u>		<u>Proposed Rate</u>	
				Demand First 50,000 kW or less (\$/mo.)	\$2,050.31		\$2,503.20

Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule HVPS

Average Demand of 75000 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
0	0.0%	0	\$165	\$4,836	\$4,671	\$3,910	\$3,745
10	1.4%	750,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
20	2.7%	1,500,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
30	4.1%	2,250,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
40	5.5%	3,000,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
50	6.8%	3,750,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
60	8.2%	4,500,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
70	9.6%	5,250,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
80	11.0%	6,000,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
90	12.3%	6,750,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
100	13.7%	7,500,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
200	27.4%	15,000,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
300	41.1%	22,500,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
400	54.8%	30,000,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
500	68.5%	37,500,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
600	82.2%	45,000,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
700	95.9%	52,500,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
730	100.0%	54,750,000	\$165	\$4,836	\$4,671	\$3,910	\$3,745
				<u>Current Rate</u>		<u>Proposed Rate</u>	
				Demand 50,001 to 100,000 kW (\$/mo.)	\$3,202.72	\$3,910.17	

**Duquesne Light Company
Monthly Distribution Revenue Versus Cost
Rate Schedule AL**

Average Demand of 10 kW

A	B	C	D	E	F=E-D	G	H=G-D
Hours Use	Load Factor	KWH	Monthly Distribution Cost	Monthly Bill Current Distribution	Current Bill Less Cost	Monthly Bill Proposed Distribution	Proposed Bill Less Cost
10	1.4%	100	\$725	\$25	(\$700)	\$27	(\$698)
20	2.7%	200	\$725	\$26	(\$699)	\$27	(\$698)
30	4.1%	300	\$725	\$26	(\$699)	\$27	(\$698)
40	5.5%	400	\$725	\$26	(\$699)	\$27	(\$698)
50	6.8%	500	\$725	\$26	(\$699)	\$27	(\$697)
60	8.2%	600	\$725	\$26	(\$698)	\$28	(\$697)
70	9.6%	700	\$725	\$27	(\$698)	\$28	(\$697)
80	11.0%	800	\$725	\$27	(\$698)	\$28	(\$697)
90	12.3%	900	\$725	\$27	(\$698)	\$28	(\$696)
100	13.7%	1,000	\$725	\$27	(\$698)	\$29	(\$696)
200	27.4%	2,000	\$725	\$30	(\$695)	\$31	(\$694)
300	41.1%	3,000	\$725	\$32	(\$693)	\$33	(\$691)
400	54.8%	4,000	\$725	\$34	(\$691)	\$36	(\$689)
500	68.5%	5,000	\$725	\$36	(\$689)	\$38	(\$687)
600	82.2%	6,000	\$725	\$38	(\$686)	\$41	(\$684)
700	95.9%	7,000	\$725	\$41	(\$684)	\$43	(\$682)
730	100.0%	7,300	\$725	\$41	(\$684)	\$44	(\$681)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Customer Charge	\$8.00	\$8.00
Demand kW (\$/kW/mo.)	\$1.59	\$1.83
All kWh (cents/kWh)	\$0.002110	\$0.002396

Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 1

Part V – Plant & Depreciation Supporting Data
Part VI – Unadjusted Comparative Balance Sheets
& Operating Income Statements

BOOK 4

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

Filing Index

Exhibit 1 - Summary of Filing

Book 1

Part I - Schedule A and General Information

Part II - Primary Statements of Rate Base & Operating Income

Book 2

Part III - Rate of Return

Book 3

Part IV - Rate Structure & Cost Allocation

Book 4

Part V - Plant & Depreciation Supporting Data

Part VI - Unadjusted Comparative Balance Sheet & Operating Income Statements

Exhibits 2 thru 4 - Summary of Measures of Value & Rate of Return

Book 5

Exhibit 2 - Fully Projected Future Test Year (January 1, 2022 through December 31, 2022)

Book 6

Exhibit 3 - Future Test Year (January 1, 2021 through December 31, 2021)

Book 7

Exhibit 4 - Historic Test Year (January 1, 2020 through December 31, 2020)

Exhibit 5 - Direct Testimony

Book 8

Statement 1 - C. James Davis

Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

Statement 4 - Benjamin B. Morris

Statement 5 – Krysia Kubiak

Statement 6 – Yvonne Phillips

Statement 7 - Katherine M. Scholl

Statement 8 – Sarah Oleksak

Statement 9 – Jennifer Neiswonger

Book 9

Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

Statement 12 - Matthew L. Simpson

Statement 13 - Paul R. Moul

Statement 14 - James H. Milligan

Statement 15 - Howard S. Gorman

Statement 16 - David B. Ogden

Statement 17 – Margot Everett

Book 10

Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies

Book 11

Exhibit 7 - Depreciation Studies

Book 12

Confidential Testimony and Exhibits

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, 2021.

Attachment V-A-1b provides Duquesne Light Company's plant in service by account for the year ending December 31, 2022.

DUQUESNE LIGHT COMPANY
Electric Plant in Service
December 31, 2021
(Thousands of Dollars)

	Amount
<u>INTANGIBLE</u>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	388,778
Subtotal - Intangible	388,885
 <u>TRANSMISSION</u>	
350.0 Land and Land Rights	15,821
352.0 Structures and Improvements	35,315
353.0 Station Equipment	488,829
354.0 Towers and Fixtures	76,590
355.0 Poles and Fixtures	57,017
356.0 Overhead Conductors and Devices	129,659
357.0 Underground Conduit	83,002
358.0 Underground Conductors and Devices	150,359
359.0 Roads and Trails	10,186
Subtotal - Transmission	1,046,778
 <u>DISTRIBUTION</u>	
360.0 Land and Land Rights	23,190
361.0 Structures and Improvements	71,091
362.0 Station Equipment	530,048
364.0 Poles, Towers and Fixtures	597,387
365.0 Overhead Conductors and Devices	603,286
366.0 Underground Conduit	197,042
367.0 Underground Conductors and Devices	444,270
368.0 Line Transformers	468,538
369.0 Services	111,371
370.0 Meters	146,003
370.1 Meter Communication Devices	-20
373.0 Street Lighting and Signal Systems	43,887
Subtotal - Distribution	3,236,093
 <u>GENERAL PLANT</u>	
389.1 Land and Land Rights	6,145
390.1 Structures and Improvements	167,681
391.0 Office Furniture and Equipment	43,320
392.0 Transportation Equipment	63,481
393.0 Stores Equipment	1,379
394.0 Tools, Shop and Garage Equipment	28,490
395.0 Laboratory Equipment	1,854
396.0 Power Operated Equipment	3,694
397.0 Communication Equipment	71,134
398.0 Miscellaneous Equipment	230
Subtotal - General Plant	387,408

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property

20,500

Total - Electric Plant in Service

\$ 5,079,664

RECAP - Electric Plant in Service

Intangible

\$ 388,885

Transmission

1,046,778

Distribution

3,236,093

General Plant

407,908

Total - Electric Plant in Service

\$ 5,079,664

DUQUESNE LIGHT COMPANY

Electric Plant in Service

December 31, 2022

(Thousands of Dollars)

	<u>Amount</u>
<u>INTANGIBLE</u>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	384,406
Subtotal - Intangible	<u>384,513</u>
<u>TRANSMISSION</u>	
350.0 Land and Land Rights	15,821
352.0 Structures and Improvements	35,315
353.0 Station Equipment	507,572
354.0 Towers and Fixtures	80,466
355.0 Poles and Fixtures	68,214
356.0 Overhead Conductors and Devices	160,803
357.0 Underground Conduit	83,002
358.0 Underground Conductors and Devices	161,447
359.0 Roads and Trails	10,186
Subtotal - Transmission	<u>1,122,826</u>
<u>DISTRIBUTION</u>	
360.0 Land and Land Rights	23,190
361.0 Structures and Improvements	72,288
362.0 Station Equipment	536,936
364.0 Poles, Towers and Fixtures	624,016
365.0 Overhead Conductors and Devices	629,457
366.0 Underground Conduit	219,375
367.0 Underground Conductors and Devices	460,253
368.0 Line Transformers	490,788
369.0 Services	114,962
370.0 Meters	151,189
370.1 Meter Communication Devices	-20
373.0 Street Lighting and Signal Systems	44,730
Subtotal - Distribution	<u>3,367,164</u>
<u>GENERAL PLANT</u>	
389.1 Land and Land Rights	6,145
390.1 Structures and Improvements	177,314
391.0 Office Furniture and Equipment	48,500
392.0 Transportation Equipment	65,323
393.0 Stores Equipment	1,379
394.0 Tools, Shop and Garage Equipment	29,795
395.0 Laboratory Equipment	1,774
396.0 Power Operated Equipment	3,694
397.0 Communication Equipment	71,337
398.0 Miscellaneous Equipment	175
Subtotal - General Plant	<u>405,436</u>

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property

20,500

Total - Electric Plant in Service

\$ 5,300,439

RECAP - Electric Plant in Service

Intangible

\$ 384,513

Transmission

1,122,826

Distribution

3,367,164

General Plant

425,936

Total - Electric Plant in Service

\$ 5,300,439

- 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, 2020, future test year ending December 31, 2021 and fully projected future test year ending December 31, 2022.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	8,150,319	8,374,585
OTHER SMALL STRUCTURES	1,741,164	1,789,075
TOTAL ACCOUNT 352	9,891,483	10,163,660
353	145,126,707	141,953,715
354	31,028,821	34,496,411
355	13,487,950	14,950,006
356	32,558,408	38,403,704
357	32,379,744	32,074,761
358	30,907,039	31,721,229
359	1,347,138	1,355,911
TOTAL TRANSMISSION PLANT	296,727,290	305,119,396
DISTRIBUTION PLANT		
361		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	26,042,320	26,761,791
OTHER SMALL STRUCTURES	14,177,104	14,595,529
TOTAL ACCOUNT 361	40,219,424	41,357,320
362		
STATION EQUIPMENT		
COMPANY STATIONS	147,034,533	157,504,924
CUSTOMER HIGH TENSION	15,709,638	16,828,328
PORTABLE SUBSTATIONS	1,149,112	1,230,941
TOTAL ACCOUNT 362	163,893,283	175,564,193
364.1	163,291,704	175,713,485
365	164,060,907	167,483,743
366	52,131,451	52,161,554
367	132,889,789	118,211,054
368		
LINE TRANSFORMERS		
OVERHEAD	94,303,219	78,933,437
CONVENTIONAL DISTRIBUTION	24,155,031	20,218,181
NETWORK	18,625,490	15,589,860
UNDERGROUND RESISTORS DISTRIBUTION	12,611,232	10,555,820
TOTAL ACCOUNT 368	149,694,972	125,297,298
369.2	37,706,677	39,908,186
370	35,617,654	20,517,531
370.1	14,173	14,905
373	21,526,622	24,870,208
TOTAL DISTRIBUTION PLANT	961,046,656	941,099,477

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
GENERAL PLANT		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	45,349,798	45,768,902
OTHER SMALL STRUCTURES	1,525,463.00	1,539,743
TOTAL ACCOUNT 390	46,875,261	47,308,645
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	2,492,593	2,530,434
E.D.P EQUIPMENT	13,292,083	13,081,629
TOTAL ACCOUNT 391	15,784,676	15,612,063
392		
TRANSPORTATION EQUIPMENT	39,147,979	39,147,979 *
393		
STORES EQUIPMENT	819,440	821,084
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	8,981,592	8,828,926
395		
LABORATORY EQUIPMENT	888,695	885,240
396		
POWER OPERATED EQUIPMENT	1,618,216	1,618,216 *
397		
COMMUNICATION EQUIPMENT	35,391,659	35,237,700
398		
MISCELLANEOUS EQUIPMENT	185,750	181,979
TOTAL GENERAL PLANT	149,693,269	149,641,834
TOTAL DEPRECIABLE PLANT	1,407,467,215	1,395,860,706

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	8,965,882	9,187,426
OTHER SMALL STRUCTURES	1,906,356	1,953,462
TOTAL ACCOUNT 352	10,872,238	11,140,888
353	152,587,077	147,896,593
354	31,085,905	34,344,628
355	14,522,344	16,066,223
356	34,102,461	39,896,574
357	33,596,360	33,558,486
358	33,502,814	34,449,376
359	1,524,504	1,536,203
	311,793,703	318,888,971
DISTRIBUTION PLANT		
361		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	26,899,808	27,596,037
OTHER SMALL STRUCTURES	14,710,422	15,116,326
TOTAL ACCOUNT 361	41,610,230	42,712,363
362		
STATION EQUIPMENT		
COMPANY STATIONS	152,725,133	160,860,709
CUSTOMER HIGH TENSION	16,103,533	16,961,358
PORTABLE SUBSTATIONS	1,273,283	1,341,110
TOTAL ACCOUNT 362	170,101,949	179,163,177
364.1	171,432,408	183,776,316
365	172,757,298	175,283,463
366	51,884,831	51,776,325
367	140,793,491	127,613,516
368		
LINE TRANSFORMERS		
OVERHEAD	98,126,306	83,005,943
CONVENTIONAL DISTRIBUTION	24,816,968	20,992,901
NETWORK	19,609,049	16,587,474
UNDERGROUND RESISTORS DISTRIBUTION	13,039,899	11,030,571
TOTAL ACCOUNT 368	155,592,222	131,616,889
369.2	37,658,178	33,144,726
370	43,443,344	31,973,678
373	21,916,586	25,364,102
	1,007,190,537	982,424,555
TOTAL DISTRIBUTION PLANT		

DUQUESNE LIGHT COMPANY
COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2021

<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	49,428,194	49,999,341
EV CHARGING STATIONS	78,532	0
OTHER SMALL STRUCTURES	1,671,163.00	1,690,754
TOTAL ACCOUNT 390	<u>51,177,889</u>	<u>51,690,095</u>
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	2,156,249	2,156,500
E.D.P EQUIPMENT	13,075,749	12,210,000
TOTAL ACCOUNT 391	<u>15,231,998</u>	<u>14,366,500</u>
392		
TRANSPORTATION EQUIPMENT	38,969,342 *	38,969,342
393		
STORES EQUIPMENT	828,427	828,500
394		
TOOLS, SHOP AND GARAGE EQUIPMENT	9,655,239	9,625,000
395		
LABORATORY EQUIPMENT	941,128	931,500
396		
POWER OPERATED EQUIPMENT	1,774,894 *	1,774,894
397		
COMMUNICATION EQUIPMENT	33,706,665	33,500,000
398		
MISCELLANEOUS EQUIPMENT	<u>197,252</u>	<u>193,902</u>
TOTAL GENERAL PLANT	<u>152,482,835</u>	<u>151,879,734</u>
TOTAL DEPRECIABLE PLANT	<u>1,471,467,075</u>	<u>1,453,193,259</u>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	9,842,334
	OTHER SMALL STRUCTURES	2,076,006
	TOTAL ACCOUNT 352	<u>11,918,340</u>
353	STATION EQUIPMENT	162,556,929
354	TOWERS AND FIXTURES	31,380,692
355	POLES AND FIXTURES	15,684,465
356	OVERHEAD CONDUCTORS AND DEVICES	35,660,397
357	UNDERGROUND CONDUIT	34,807,767
358	UNDERGROUND CONDUCTORS AND DEVICES	36,056,930
359	ROADS AND TRAILS	<u>1,705,211</u>
	TOTAL TRANSMISSION PLANT	329,770,731
	DISTRIBUTION PLANT	335,219,485
361	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	27,909,277
	OTHER SMALL STRUCTURES	15,243,791
	TOTAL ACCOUNT 361	<u>43,153,068</u>
362	STATION EQUIPMENT	
	COMPANY STATIONS	160,242,845
	CUSTOMER HIGH TENSION	16,692,302
	PORTABLE SUBSTATIONS	1,414,700
	TOTAL ACCOUNT 362	<u>178,349,847</u>
364.1	POLES, TOWERS AND FIXTURES	179,884,978
365	OVERHEAD CONDUCTORS AND DEVICES	182,212,050
366	UNDERGROUND CONDUIT	53,364,559
367	UNDERGROUND CONDUCTORS AND DEVICES	148,396,378
368	LINE TRANSFORMERS	
	OVERHEAD	102,936,690
	CONVENTIONAL DISTRIBUTION	25,892,977
	NETWORK	20,880,643
	UNDERGROUND RESISTORS DISTRIBUTION	13,650,811
	TOTAL ACCOUNT 368	<u>163,361,121</u>
369.2	SERVICES	37,975,557
370	METERS AND SMART METERS	50,888,804
373	STREET LIGHTING EQUIPMENT	<u>22,311,823</u>
	TOTAL DISTRIBUTION PLANT	1,059,898,185
		1,038,644,126

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2022

DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK DEPRECIATION RESERVE (3)
GENERAL PLANT		
390 STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES	54,043,916	54,973,653
EV CHARGING STATIONS	313,852	245,651
OTHER SMALL STRUCTURES	1,820,870	1,852,612
TOTAL ACCOUNT 390	56,178,638	57,071,916
391 OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	2,416,674	2,394,300
E.D.P EQUIPMENT	15,463,145	14,919,000
TOTAL ACCOUNT 391	17,879,819	17,313,300
392 TRANSPORTATION EQUIPMENT	38,925,551 *	38,925,551
393 STORES EQUIPMENT	874,404	867,500
394 TOOLS, SHOP AND GARAGE EQUIPMENT	10,638,883	10,637,500
395 LABORATORY EQUIPMENT	951,859	951,800
396 POWER OPERATED EQUIPMENT	1,931,572 *	1,931,572
397 COMMUNICATION EQUIPMENT	36,752,191	36,297,200
398 MISCELLANEOUS EQUIPMENT	129,312	129,314
TOTAL GENERAL PLANT	164,262,229	164,125,653
TOTAL DEPRECIABLE PLANT	1,553,931,145	1,537,989,264

* 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, 2020 and as of December 31, 2021.

Attachment V-A-3b provides Duquesne Light Company's plant in service and applicable reserves by account as of December 31, 2022.

DUQUESNE UGHT COMPANY
Original Plant Costs
Balances As of December 31, 2021
(Thousands of Dollars)

	Original Cost 12/31/2020	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2021
INTANGIBLE					
301.0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302.0 Franchises and Consents	7	-	-	-	7
303.0 Miscellaneous Intangible Plant	326,128	29,647	(36,736)	69,739	388,778
Subtotal- Intangible	<u>326,235</u>	<u>29,647</u>	<u>(36,736)</u>	<u>69,739</u>	<u>388,885</u>
TRANSMISSION					
350.0 Land and Land Rights	14,384	-	-	1,437	15,821
352.0 Structures and Improvements	33,109	1,451	(17)	772	35,315
353.0 Station Equipment	432,945	34,418	(7,615)	29,081	488,829
354.0 Towers and Fixtures	78,247	5,707	(1,033)	(6,331)	76,590
355.0 Poles and Fixtures	59,118	-	-	(2,101)	57,017
356.0 Overhead Conductors and Devices	139,592	6,911	(236)	(16,608)	129,659
357.0 Underground Conduit	80,849	-	-	2,153	83,002
358.0 Underground Conductors and Devices	147,799	-	-	2,560	150,359
359.0 Roads and Trails	10,186	-	-	-	10,186
Subtotal - Transmission	<u>996,229</u>	<u>48,487</u>	<u>(8,901)</u>	<u>10,963</u>	<u>1,046,778</u>
DISTRIBUTION					
360.0 Land and Land Rights	23,190	\$ -	-	-	23,190
361.0 Structures and Improvements	70,294	973	(98)	(78)	71,091
362.0 Station Equipment	504,801	27,022	(5,408)	3,633	530,048
364.0 Poles, Towers and Fixtures	596,620	35,412	(5,250)	(29,395)	597,387
365.0 Overhead Conductors and Devices	576,573	38,308	(8,063)	(3,532)	603,286
366.0 Underground Conduit	146,553	43,871	(2,751)	9,369	197,042
367.0 Underground Conductors and Devices	437,017	15,559	(2,964)	(5,342)	444,270
368.0 Line Transformers	432,109	35,470	(9,134)	10,093	468,538
369.0 Services	102,586	6,352	(2,551)	4,984	111,371
370.0 Meters	142,524	5,434	(278)	(1,697)	145,983
373.0 Street Lighting and Signal Systems	43,252	1,613	(776)	(202)	43,887
Subtotal - Distribution	<u>3,075,519</u>	<u>210,014</u>	<u>(37,273)</u>	<u>(12,167)</u>	<u>3,236,093</u>
GENERAL PLANT					
389.0 Land and Land Rights	6,145	-	-	-	6,145
390.1 Structures and Improvements	144,185	14,021	-	9,475	167,681
391.0 Office Furniture and Equipment	31,769	8,132	(7,022)	10,441	43,320
392.0 Transportation Equipment	66,957	6,000	(4,158)	(5,318)	63,481
393.0 Stores Equipment	1,621	-	(34)	(208)	1,379
394.0 Tools, Shop and Garage Equipment	27,833	1,578	(445)	(476)	28,490
395.0 Laboratory Equipment	1,896	-	(42)	-	1,854
396.0 Power Operated Equipment	3,582	-	-	112	3,694
397.0 Communication Equipment	74,175	1,933	(6,528)	1,554	71,134
398.0 Miscellaneous Equipment	230	-	-	-	230
Subtotal - General Plant	<u>358,393</u>	<u>31,664</u>	<u>(18,229)</u>	<u>15,580</u>	<u>387,408</u>
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390.2 Improvements Leased Property	20,986	-	-	(486)	20,500
Total - Electric Plant In Service	<u>\$ 4,777,362</u>	<u>\$ 319,812</u>	<u>\$ (101,139)</u>	<u>\$ 83,629</u>	<u>\$ 5,079,664</u>
RECAP					
	Original Cost 12/31/2020	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2021
Intangible	\$ 326,235	\$ 29,647	\$ (36,736)	\$ 69,739	\$ 388,885
Transmission	996,229	48,487	(8,901)	10,963	1,046,778
Distribution	3,075,519	210,014	(37,273)	(12,167)	3,236,093
General Plant	379,379	31,664	(18,229)	15,094	407,908
Total YTD ° Electric Plant in Service	<u>\$ 4,777,362</u>	<u>\$ 319,812</u>	<u>\$ (101,139)</u>	<u>\$ 83,629</u>	<u>\$ 5,079,664</u>

DUQUESNE LIGHT COMPANY
Reserve Balances
Balances As of December 31, 2021
(Thousands of Dollars)

	Book Reserve 12/31/2020	Provisions	Retirements	Transfers & Adjustments	Book Reserve 12/31/2021
TRANSMISSION					
350.0 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
352.0 Structures and Improvements	10,164	1,012	(41)	-	11,135
353.0 Station Equipment	141,953	15,593	(9,650)	-	147,896
354.0 Towers and Fixtures	34,496	915	(1,066)	-	34,345
355.0 Poles and Fixtures	14,950	1,116	-	-	16,066
358.0 Overhead Conductors and Devices	38,404	2,190	(697)	-	39,897
357.0 Underground Conduit	32,075	1,483	-	-	33,558
358.0 Underground Conductors and Devices	31,721	2,728	-	-	34,449
359.0 Roads and Trails	1,356	180	-	-	1,536
Subtotal - Transmission	<u>305,119</u>	<u>25,217</u>	<u>(11,454)</u>	<u>-</u>	<u>318,882</u>
DISTRIBUTION					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	41,357	1,525	(170)	-	42,712
362.0 Station Equipment	175,564	12,152	(8,553)	-	179,163
364.0 Poles, Towers and Fixtures	175,714	15,978	(7,915)	-	183,777
365.0 Overhead Conductors and Devices	167,483	16,875	(9,075)	-	175,283
366.00 Underground Conduit	52,161	2,371	(2,757)	-	51,775
367.00 Underground Conductors and Devices	118,212	12,399	(2,996)	-	127,615
368.00 Line Transformers	125,297	16,115	(9,795)	-	131,617
369.0 Services	39,909	2,992	(9,755)	-	33,146
370.0 Meters	20,532	11,718	(279)	-	31,971
373.0 Street Lighting and Signal Systems	24,870	1,302	(808)	-	25,364
Subtotal - Distribution	<u>941,099</u>	<u>93,427</u>	<u>(52,103)</u>	<u>-</u>	<u>982,423</u>
GENERAL PLANT					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	48,762	4,381	-	-	53,143
391.0 Office Furniture and Equipment	15,453	7,831	(7,022)	(97)	16,165
392.0 Transportation Equipment	39,147	3,690	(3,868)	-	38,969
393.0 Stores Equipment	832	49	(34)	(8)	839
394.0 Tools, Shop and Garage Equipment	8,830	1,126	(445)	115	9,626
395.0 Laboratory Equipment	863	94	(42)	(5)	910
396.0 Power Operated Equipment	1,618	157	-	-	1,775
397.0 Communication Equipment	35,030	4,679	(6,528)	111	33,292
398.0 Miscellaneous Equipment	182	13	-	(1)	194
Subtotal - General Plant	<u>150,717</u>	<u>22,020</u>	<u>(17,939)</u>	<u>115</u>	<u>154,913</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	197,012	60,811	(36,736)	-	221,087
Subtotal - Intangible	<u>197,012</u>	<u>60,811</u>	<u>(36,736)</u>	<u>-</u>	<u>221,087</u>
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390.2 Improvements Leased Property	9,172	1,013	-	-	10,185
Subtotal - General Plant	<u>9,172</u>	<u>1,013</u>	<u>-</u>	<u>-</u>	<u>10,185</u>
Total- Accumulated Amortization	<u>\$ 1,603,119</u>	<u>\$ 202,488</u>	<u>\$ (118,232)</u>	<u>\$ 115</u>	<u>\$ 1,687,490</u>
RECAP					
Intangible	\$ 197,012	\$ 60,811	\$ (36,736)	\$ -	\$ 221,087
Transmission	305,119	25,217	(11,454)	-	318,882
Distribution	941,099	93,427	(52,103)	-	982,423
General Plant	159,889	23,033	(17,939)	115	165,098
Total- Accumulated Depreciation and Amortization	<u>\$ 1,603,119</u>	<u>\$ 202,488</u>	<u>\$ (118,232)</u>	<u>\$ 115</u>	<u>\$ 1,687,490</u>

DUQUESNE UGHT COMPANY
Original Plant Costs
Balances As of December 31, 2022
(Thousands of Dollars)

	Original Cost 12/31/2021	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2022
INTANGIBLE					
301.0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302.0 Franchises and Consents	7	-	-	-	7
303.0 Miscellaneous Intangible Plant	<u>388,778</u>	<u>27,232</u>	<u>(31,604)</u>	-	<u>384,406</u>
Subtotal- Intangible	<u>388,885</u>	<u>27,232</u>	<u>(31,604)</u>	-	<u>384,513</u>
TRANSMISSION					
350.0 Land and Land Rights	\$ 15,821	\$ -	\$ -	\$ -	\$ 15,821
352.0 Structures and Improvements	35,315	-	-	-	35,315
353.0 Station Equipment	488,829	24,068	(5,325)	-	507,572
354.0 Towers and Fixtures	76,590	4,733	(857)	-	80,466
355.0 Poles and Fixtures	57,017	11,241	(44)	-	68,214
356.0 Overhead Conductors and Devices	129,659	32,243	(1,099)	-	160,803
357.0 Underground Conduit	83,002	-	-	-	83,002
358.0 Underground Conductors and Devices	150,359	11,355	(267)	-	161,447
359.0 Roads and Trails	10,186	-	-	-	10,186
Subtotal - Transmission	<u>1,046,778</u>	<u>83,640</u>	<u>(7,592)</u>	-	<u>1,122,826</u>
DISTRIBUTION					
360.0 Land and Land Rights	\$ 23,190	\$ -	\$ -	\$ -	\$ 23,190
361.0 Structures and Improvements	71,091	1,331	(134)	-	72,288
362.0 Station Equipment	530,048	8,611	(1,723)	-	536,936
364.0 Poles, Towers and Fixtures	597,387	31,265	(4,636)	-	624,016
365.0 Overhead Conductors and Devices	603,286	33,148	(6,977)	-	629,457
366.0 Underground Conduit	197,042	23,827	(1,494)	-	219,375
367.0 Underground Conductors and Devices	444,270	19,745	(3,762)	-	460,253
368.0 Line Transformers	468,538	29,967	(7,717)	-	490,788
369.0 Services	111,371	6,001	(2,410)	-	114,962
370. 0 Meters	145,983	5,466	(280)	-	151,169
373.0 Street Lighting and Signal Systems	43,887	1,622	(779)	-	44,730
Subtotal - Distribution	<u>3,236,093</u>	<u>160,983</u>	<u>(29,912)</u>	-	<u>3,367,164</u>
GENERAL PLANT					
389.0 Land and Land Rights	6,145	-	-	-	6,145
390.1 Structures and Improvements	167,681	9,633	-	-	177,314
391.0 Office Furniture and Equipment	43,320	10,822	(5,642)	-	48,500
392.0 Transportation Equipment	63,481	6,000	(4,158)	-	65,323
393.0 Stores Equipment	1,379	-	-	-	1,379
394.0 Tools, Shop and Garage Equipment	28,490	1,578	(273)	-	29,795
395.0 Laboratory Equipment	1,854	-	(80)	-	1,774
396.0 Power Operated Equipment	3,694	-	-	-	3,694
397.0 Communication Equipment	71,134	1,906	(1,703)	-	71,337
398.0 Miscellaneous Equipment	230	-	(55)	-	175
Subtotal - General Plant	<u>387,408</u>	<u>29,939</u>	<u>(11,911)</u>	-	<u>405,436</u>
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390.2 Improvements Leased Property	<u>20,500</u>	-	-	-	<u>20,500</u>
Total - Electric Plant In Service	<u>\$ 5,079,664</u>	<u>301,794</u>	<u>(81,019)</u>	-	<u>\$ 5,300,439</u>
RECAP					
	Original Cost 12/31/2021	Additions	Retirements	Transfers & Adjustments	Original Cost 12/31/2022
Intangible	\$ 388,885	\$ 27,232	\$ (31,604)	\$ -	\$ 384,513
Transmission	1,046,778	83,640	(7,592)	-	1,122,826
Distribution	3,236,093	160,983	(29,912)	-	3,367,164
General Plant	<u>407,908</u>	<u>29,939</u>	<u>(11,911)</u>	-	<u>425,936</u>
Total YTD ° Electric Plant in Service	<u>\$ 5,079,664</u>	<u>\$ 301,794</u>	<u>\$ (81,019)</u>	\$ -	<u>\$ 5,300,439</u>

DUQUESNE LIGHT COMPANY
Reserve Balances
Balances As of December 31, 2022
(Thousands of Dollars)

	Book Reserve 12/31/2021	Provisions	Retirements	Transfers & Adjustments	Book Reserve 12/31/2022
TRANSMISSION					
350.0 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
352.0 Structures and Improvements	11,135	1,094	(6)	-	12,223
353.0 Station Equipment	147,896	17,442	(6,748)	-	158,590
354.0 Towers and Fixtures	34,345	939	(884)	-	34,400
355.0 Poles and Fixtures	16,066	1,189	(56)	-	17,199
358.0 Overhead Conductors and Devices	39,897	2,499	(3,346)	-	39,050
357.0 Underground Conduit	33,558	1,445	-	-	35,003
358.0 Underground Conductors and Devices	34,449	2,842	(267)	-	37,024
359.0 Roads and Trails	1,536	180	-	-	1,716
Subtotal - Transmission	<u>318,882</u>	<u>27,630</u>	<u>(11,307)</u>	<u>-</u>	<u>335,205</u>
DISTRIBUTION					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	42,712	1,547	(232)	-	44,027
362.0 Station Equipment	179,163	13,265	(2,725)	-	189,703
364.0 Poles, Towers and Fixtures	183,777	15,927	(6,988)	-	192,716
365.0 Overhead Conductors and Devices	175,283	17,104	(7,854)	-	184,533
366.00 Underground Conduit	51,775	2,950	(1,497)	-	53,228
367.00 Underground Conductors and Devices	127,615	12,465	(3,802)	-	136,278
368.00 Line Transformers	131,617	17,428	(8,276)	-	140,769
369.0 Services	33,146	4,701	(9,217)	-	28,630
370.0 Meters	31,971	11,216	(281)	-	42,906
373.0 Street Lighting and Signal Systems	25,364	1,301	(812)	-	25,853
Subtotal - Distribution	<u>982,423</u>	<u>97,904</u>	<u>(41,684)</u>	<u>-</u>	<u>1,038,643</u>
GENERAL PLANT					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	53,143	5,163	(79)	(23)	58,204
391.0 Office Furniture and Equipment	16,165	8,558	(5,642)	320	19,401
392.0 Transportation Equipment	38,969	3,824	(3,868)	-	38,925
393.0 Stores Equipment	839	46	-	(6)	879
394.0 Tools, Shop and Garage Equipment	9,626	1,167	(273)	30	10,550
395.0 Laboratory Equipment	910	91	(80)	9	930
396.0 Power Operated Equipment	1,775	156	-	-	1,931
397.0 Communication Equipment	33,292	4,748	(1,703)	(248)	36,089
398.0 Miscellaneous Equipment	194	9	(55)	3	151
Subtotal - General Plant	<u>154,913</u>	<u>23,762</u>	<u>(11,700)</u>	<u>85</u>	<u>167,060</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	221,087	60,494	(31,604)	-	249,977
Subtotal - Intangible	<u>221,087</u>	<u>60,494</u>	<u>(31,604)</u>	<u>-</u>	<u>249,977</u>
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390.2 Improvements Leased Property	10,185	1,256	-	2	11,443
Subtotal - General Plant	<u>10,185</u>	<u>1,256</u>	<u>-</u>	<u>2</u>	<u>11,443</u>
Total- Accumulated Amortization	<u>\$ 1,687,490</u>	<u>\$ 211,046</u>	<u>\$ (96,295)</u>	<u>\$ 87</u>	<u>\$ 1,802,328</u>
RECAP					
Intangible	\$ 221,087	\$ 60,494	\$ (31,604)	\$ -	\$ 249,977
Transmission	318,882	27,630	(11,307)	-	335,205
Distribution	982,423	97,904	(41,684)	-	1,038,643
General Plant	165,098	25,018	(11,700)	87	178,503
Total- Accumulated Depreciation and Amortization	<u>\$ 1,687,490</u>	<u>\$ 211,046</u>	<u>\$ (96,295)</u>	<u>\$ 87</u>	<u>\$ 1,802,328</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, 2020, future test year ending December 31, 2021 and fully projected future test year ending December 31, 2022.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		765,786
OTHER SMALL STRUCTURES		178,364
TOTAL ACCOUNT 352	939,025	944,150
353	14,691,516	13,880,536
354	936,862	918,720
355	1,261,924	1,136,124
356	2,318,284	2,162,517
357	1,488,616	1,417,497
358	2,868,165	2,704,095
359	179,274	180,127
TOTAL TRANSMISSION PLANT	24,683,665	23,343,766
DISTRIBUTION PLANT		
361		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		861,893
OTHER SMALL STRUCTURES		629,577
TOTAL ACCOUNT 361	1,508,425	1,491,470
362		
STATION EQUIPMENT		
COMPANY STATIONS		9,797,162
CUSTOMER HIGH TENSION		873,036
PORTABLE SUBSTATIONS		117,274
TOTAL ACCOUNT 362	12,411,765	10,787,472
364.1	14,839,015	13,216,858
365	15,291,278	15,654,534
366	2,042,629	2,025,845
367	11,027,633	12,215,533
368		
LINE TRANSFORMERS		
OVERHEAD		8,685,400
CONVENTIONAL DISTRIBUTION		2,399,964
NETWORK		2,650,171
UNDERGROUND RESISTORS DISTRIBUTION		1,229,257
TOTAL ACCOUNT 368	13,636,212	14,964,792
369.2	3,063,041	1,716,372
370	12,087,344	11,521,346
370.1	1,844	1,703
373	1,141,908	1,246,073
TOTAL DISTRIBUTION PLANT	87,051,094	84,841,998

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
GENERAL PLANT		
390 STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		3,846,897
OTHER SMALL STRUCTURES		154,950
TOTAL ACCOUNT 390	<u>4,276,635</u>	<u>4,001,847</u>
391 OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	308,441	285,804
E.D.P EQUIPMENT	4,718,194	4,578,516
TOTAL ACCOUNT 391	<u>5,026,634</u>	<u>4,864,320</u>
392 TRANSPORTATION EQUIPMENT	*	*
393 STORES EQUIPMENT	59,697	53,169
394 TOOLS, SHOP AND GARAGE EQUIPMENT	1,041,522	1,112,530
395 LABORATORY EQUIPMENT	106,308	94,309
396 POWER OPERATED EQUIPMENT	*	*
397 COMMUNICATION EQUIPMENT	5,546,561	4,780,374
398 MISCELLANEOUS EQUIPMENT	<u>11,478</u>	<u>13,018</u>
TOTAL GENERAL PLANT	<u>16,068,836</u>	<u>14,919,567</u>
TOTAL DEPRECIABLE PLANT	<u>127,803,594</u>	<u>123,105,331</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, 2021

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED DEPRECIATION ACCRUALS</u>	<u>BOOK DEPRECIATION ACCRUALS</u>
(1)	(2)	(3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		888,814
OTHER SMALL STRUCTURES		182,860
TOTAL ACCOUNT 352	975,139	1,071,674
353	14,794,479	16,122,157
354	905,798	902,499
355	1,114,898	1,082,208
356	2,086,701	1,974,575
357	1,433,695	1,444,059
358	2,728,147	2,740,408
359	180,292	179,838
	24,219,149	25,517,418
DISTRIBUTION PLANT		
361		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		870,449
OTHER SMALL STRUCTURES		627,354
TOTAL ACCOUNT 361	1,499,427	1,497,803
362		
STATION EQUIPMENT		
COMPANY STATIONS		10,454,411
CUSTOMER HIGH TENSION		998,015
PORTABLE SUBSTATIONS		195,531
TOTAL ACCOUNT 362	11,072,872	11,647,957
364.1	13,253,478	12,630,413
365	16,046,077	16,162,272
366	2,370,810	2,752,492
367	12,338,017	12,152,207
368		
LINE TRANSFORMERS		
OVERHEAD		9,493,381
CONVENTIONAL DISTRIBUTION		2,596,004
NETWORK		2,930,097
UNDERGROUND RESISTORS DISTRIBUTION		1,367,218
TOTAL ACCOUNT 368	15,583,995	16,386,700
369.2	1,786,553	2,179,865
370	11,654,869	10,962,876
370.1	852	0
373	1,254,804	1,255,027
	86,861,754	87,627,612

DUQUESNE LIGHT COMPANY
COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2021

<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		4,856,963
EV CHARGING STATIONS		166,567
OTHER SMALL STRUCTURES		156,569
TOTAL ACCOUNT 390	<u>4,302,115</u>	<u>5,180,099</u>
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	261,880	266,283
E.D.P EQUIPMENT	5,612,177	7,360,249
TOTAL ACCOUNT 391	<u>5,874,057</u>	<u>7,626,532</u>
392	*	*
TRANSPORTATION EQUIPMENT		
393	49,201	45,966
STORES EQUIPMENT		
394	1,126,457	1,139,222
TOOLS, SHOP AND GARAGE EQUIPMENT		
395	93,369	92,680
LABORATORY EQUIPMENT		
396	*	*
POWER OPERATED EQUIPMENT		
397	4,678,951	4,741,288
COMMUNICATION EQUIPMENT		
398	13,019	11,496
MISCELLANEOUS EQUIPMENT		
TOTAL GENERAL PLANT	<u>16,137,169</u>	<u>18,837,283</u>
TOTAL DEPRECIABLE PLANT	<u>127,218,072</u>	<u>131,982,313</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, 2022

DEPRECIABLE GROUP (1)	CALCULATED DEPRECIATION ACCRUALS (2)	BOOK DEPRECIATION ACCRUALS (3)
DEPRECIABLE PLANT		
TRANSMISSION PLANT		
352		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		882,146
OTHER SMALL STRUCTURES		181,337
<i>TOTAL ACCOUNT 352</i>	1,071,674	1,063,483
353	16,431,251	16,524,691
354	925,334	966,919
355	1,188,469	1,319,640
356	2,211,724	2,625,724
357	1,444,059	1,432,882
358	2,841,450	2,947,388
359	179,838	179,862
TOTAL TRANSMISSION PLANT	26,293,800	27,060,589
DISTRIBUTION PLANT		
361		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		986,742
OTHER SMALL STRUCTURES		631,214
<i>TOTAL ACCOUNT 361</i>	1,510,404	1,617,956
362		
STATION EQUIPMENT		
COMPANY STATIONS		10,239,901
CUSTOMER HIGH TENSION		993,670
PORTABLE SUBSTATIONS		175,136
<i>TOTAL ACCOUNT 362</i>	11,723,636	11,408,707
364.1	12,911,929	13,205,512
365	16,512,844	16,675,759
366	2,908,475	3,069,681
367	12,370,799	12,499,690
368		
LINE TRANSFORMERS		
OVERHEAD		9,868,311
CONVENTIONAL DISTRIBUTION		2,636,385
NETWORK		3,014,615
UNDERGROUND RESISTORS DISTRIBUTION		1,420,125
<i>TOTAL ACCOUNT 368</i>	16,775,786	16,939,436
369.2	2,215,007	2,400,475
370	11,157,608	10,607,316
373	1,267,074	1,279,895
TOTAL DISTRIBUTION PLANT	89,353,561	89,704,427

DUQUESNE LIGHT COMPANY

**COMPARISON OF CALCULATED AND BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2022**

<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		5,093,958
EV CHARGING STATIONS		323,128
OTHER SMALL STRUCTURES		160,527
TOTAL ACCOUNT 390	<u>5,362,263</u>	<u>5,577,613</u>
391		
OFFICE FURNITURE AND EQUIPMENT		
OFFICE FURNITURE	266,135	266,196
E.D.P EQUIPMENT	7,817,328	8,273,077
TOTAL ACCOUNT 391	<u>8,083,464</u>	<u>8,539,273</u>
392	*	*
TRANSPORTATION EQUIPMENT		
393	45,966	45,981
STORES EQUIPMENT		
394	1,167,091	1,195,504
TOOLS, SHOP AND GARAGE EQUIPMENT		
395	90,681	88,723
LABORATORY EQUIPMENT		
396	*	*
POWER OPERATED EQUIPMENT		
397	4,748,046	4,755,743
COMMUNICATION EQUIPMENT		
398	9,559	7,625
MISCELLANEOUS EQUIPMENT	<u> </u>	<u> </u>
TOTAL GENERAL PLANT	<u>19,507,070</u>	<u>20,210,462</u>
TOTAL DEPRECIABLE PLANT	<u>135,154,431</u>	<u>136,975,478</u>

*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, 2021

<u>DEPRECIABLE GROUP</u>		<u>MOST RECENT FILING</u>		<u>CURRENT FILING</u>		<u>REASON FOR</u>
<u>(1)</u>		<u>CURVE</u>	<u>RATE</u>	<u>CURVE</u>	<u>RATE</u>	<u>ACTUAL CHANGE</u>
(1)		(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT						
TRANSMISSION PLANT						
352	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	60-R3	3.19	65-R3	3.21	a
	OTHER SMALL STRUCTURES	45-R3	2.44	45-R3	2.40	c
353	STATION EQUIPMENT	39-S0	3.23	38-S0	3.30	a
354	TOWERS AND FIXTURES	75-R3	1.32	80-R3	1.18	a
355	POLES AND FIXTURES	52-R2.5	2.17	55-R3	1.90	a
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	1.75	65-R3	1.52	a
357	UNDERGROUND CONDUIT	60-S3	1.79	60-S3	1.74	c
358	UNDERGROUND CONDUCTORS AND DEVICES	58-R3	1.94	60-R3	1.82	a
359	ROADS AND TRAILS	60-R4	1.76	60-R4	1.77	c
DISTRIBUTION PLANT						
361	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	70-R2.5	2.83	70-R3	2.15	a
	OTHER SMALL STRUCTURES	45-R3	2.13	45-R3	2.05	c
362	STATION EQUIPMENT					
	COMPANY STATIONS	52-R1	2.25	55-R1	2.16	a
	CUSTOMER HIGH TENSION	42-R0.5	2.67	45-R0.5	2.53	a
	PORTABLE SUBSTATIONS	42-R0.5	3.04	45-R0.5	3.29	a
364.1	POLES, TOWERS AND FIXTURES	54-S0	2.15	58-R1	2.11	a
365	OVERHEAD CONDUCTORS AND DEVICES	48-R1	2.61	50-R0.5	2.68	a
366	UNDERGROUND CONDUIT	75-R4	1.40	75-R4	1.40	c
367	UNDERGROUND CONDUCTORS AND DEVICES	48-R1.5	2.53	45-R1.5	2.74	a

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2021

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING		REASON FOR
(1)	(2)	(3)	(4)	(5)	(6)	ACTUAL CHANGE
368	LINE TRANSFORMERS					
	OVERHEAD	40-S0	3.15	39-S0	3.35	a
	CONVENTIONAL DISTRIBUTION NETWORK	46-R0.5	3.12	45-R0.5	3.15	a
		44-R1	3.14	30-L0	4.81	a
	UNDERGROUND RESISTORS DISTRIBUTION	40-R1.5	3.22	40-R1.5	3.26	c
369.2	SERVICES	65-R1.5	1.85	65-R1.5	1.96	c
370	METERS	30-R2.5	**			a
370.1	METERS - COMMUNICATION EQUIPMENT	10-S3	5.19	10-S4		a
370.2	SMART METERS	15-S2.5	7.69	18-S0	7.51	a
370.3	SMART METERS - POLYPHASE	15-S2.5	7.77	18-S0	7.51	a
373	STREET LIGHTING EQUIPMENT	31-L0	2.40	30-L0	2.86	a
	GENERAL PLANT					
390	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	55-S0.5	3.25	58-R2	3.05	a
	EV CHARGING STATIONS			10-L3	12.00	a
	OTHER SMALL STRUCTURES	45-R3	2.59	45-R3	2.41	c
391	OFFICE FURNITURE AND EQUIPMENT					
	OFFICE FURNITURE	20-SQ	5.01	20-SQ	5.00	b
	E.D.P EQUIPMENT	5-SQ	19.17	5-SQ	20.00	b

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2021

<u>DEPRECIABLE GROUP</u>		<u>MOST RECENT FILING</u>		<u>CURRENT FILING</u>		<u>REASON FOR</u>
<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>ACTUAL CHANGE</u>
392	TRANSPORTATION EQUIPMENT		*		*	
393	STORES EQUIPMENT	30-SQ	3.36	30-SQ	3.33	b
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.00	25-SQ	4.00	b
395	LABORATORY EQUIPMENT	20-SQ	4.56	20-SQ	5.00	b
396	POWER OPERATED EQUIPMENT		*		*	
397	COMMUNICATION EQUIPMENT	15-SQ	6.57	15-SQ	6.67	b
398	MISCELLANEOUS EQUIPMENT	20-SQ	4.99	20-SQ	5.00	b

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

** No rate established. Expense based on remaining life of meter program.

LEGEND:

- a - NEW LIFE STUDY CHARACTERISTICS
- b - AMORTIZATION ACCOUNT
- c - PLANT AND RESERVE ACTIVITY

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2022

<u>DEPRECIABLE GROUP</u>		<u>MOST RECENT FILING</u>		<u>CURRENT FILING</u>		<u>REASON FOR</u>
<u>(1)</u>		<u>CURVE</u>	<u>RATE</u>	<u>CURVE</u>	<u>RATE</u>	<u>ACTUAL CHANGE</u>
(1)		(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT						
TRANSMISSION PLANT						
352	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	60-R3	3.27	65-R3	3.18	a
	OTHER SMALL STRUCTURES	45-R3	2.46	45-R3	2.38	c
353	STATION EQUIPMENT	39-S0	3.16	38-S0	3.26	a
354	TOWERS AND FIXTURES	75-R3	1.32	80-R3	1.20	a
355	POLES AND FIXTURES	52-R2.5	2.14	55-R3	1.93	a
356	OVERHEAD CONDUCTORS AND DEVICES	60-R3	1.74	65-R3	1.63	a
357	UNDERGROUND CONDUIT	60-S3	1.77	60-S3	1.73	c
358	UNDERGROUND CONDUCTORS AND DEVICES	58-R3	1.92	60-R3	1.83	a
359	ROADS AND TRAILS	60-R4	1.76	60-R4	1.77	c
DISTRIBUTION PLANT						
361	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	70-R2.5	2.82	70-R3	2.37	a
	OTHER SMALL STRUCTURES	45-R3	2.10	45-R3	2.06	c
362	STATION EQUIPMENT					
	COMPANY STATIONS	52-R1	2.32	55-R1	2.09	a
	CUSTOMER HIGH TENSION	42-R0.5	2.95	45-R0.5	2.46	a
	PORTABLE SUBSTATIONS	42-R0.5	2.96	45-R0.5	2.95	a
364.1	POLES, TOWERS AND FIXTURES	54-S0	2.20	58-R1	2.12	a
365	OVERHEAD CONDUCTORS AND DEVICES	48-R1	2.59	50-R0.5	2.65	a
366	UNDERGROUND CONDUIT	75-R4	1.40	75-R4	1.40	c
367	UNDERGROUND CONDUCTORS AND DEVICES	48-R1.5	2.50	45-R1.5	2.72	a

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2022

<u>DEPRECIABLE GROUP</u>		<u>MOST RECENT FILING</u>		<u>CURRENT FILING</u>		<u>REASON FOR</u>
<u>(1)</u>		<u>CURVE</u>	<u>RATE</u>	<u>CURVE</u>	<u>RATE</u>	<u>ACTUAL CHANGE</u>
(1)		(2)	(3)	(4)	(5)	(6)
368	LINE TRANSFORMERS					
	OVERHEAD	40-S0	3.16	39-S0	3.32	a
	CONVENTIONAL DISTRIBUTION NETWORK	46-R0.5	3.17	45-R0.5	3.09	a
	UNDERGROUND RESISTORS DISTRIBUTION	44-R1	3.17	30-L0	4.72	a
		40-R1.5	3.26	40-R1.5	3.22	c
369.2	SERVICES	65-R1.5	1.99	65-R1.5	2.09	c
370	METERS	30-R2.5	**			a
370.1	METERS - COMMUNICATION EQUIPMENT	10-S3	4.05	10-S4		a
370.2	SMART METERS	15-S2.5	7.61	18-S0	7.02	a
370.3	SMART METERS - POLYPHASE	15-S2.5	7.75	18-S0	7.02	a
373	STREET LIGHTING EQUIPMENT	31-L0	2.32	30-L0	2.86	a
GENERAL PLANT						
390	STRUCTURES AND IMPROVEMENTS					
	MAJOR STRUCTURES	55-S0.5	3.28	58-R2	3.07	a
	EV CHARGING STATIONS			10-L3	11.64	a
	OTHER SMALL STRUCTURES	45-R3	2.56	45-R3	2.39	c
391	OFFICE FURNITURE AND EQUIPMENT					
	OFFICE FURNITURE	20-SQ	4.73	20-SQ	5.00	b
	E.D.P EQUIPMENT	5-SQ	19.40	5-SQ	20.00	b

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AS OF DECEMBER 31, 2022

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING		REASON FOR
(1)	(2)	(3)	(4)	(5)	(6)	ACTUAL CHANGE
392	TRANSPORTATION EQUIPMENT		*		*	
393	STORES EQUIPMENT	30-SQ	3.29	30-SQ	3.33	b
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	4.02	25-SQ	4.00	b
395	LABORATORY EQUIPMENT	20-SQ	4.77	20-SQ	5.00	b
396	POWER OPERATED EQUIPMENT		*		*	
397	COMMUNICATION EQUIPMENT	15-SQ	6.29	15-SQ	6.67	b
398	MISCELLANEOUS EQUIPMENT	20-SQ	4.05	20-SQ	5.00	b

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

** No rate established. Expense based on remaining life of meter program.

LEGEND:

- a - NEW LIFE STUDY CHARACTERISTICS
- b - AMORTIZATION ACCOUNT
- c - PLANT AND RESERVE ACTIVITY

- 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, 2020 are set forth on pages II-7 through II-94 of Exhibit JJS 1; as of December 31, 2021 are set forth on pages VII-7 through VII-91 of Exhibit JJS 2; and as of December 31, 2022 are set forth on pages II-7 through II-92 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, 2022, Duquesne Light Company's projected balance sheet by FERC account as of December 31, 2021, and actual balance sheets by FERC account as of December 31, 2020, 2019 and 2018.
 - b. Attachment VI-B provides Duquesne Light Company's fully projected income statement by FERC account for the year ending December 31, 2022, Duquesne Light Company's projected income statement by FERC account for the year ending December 31, 2021 and actual income statements by FERC account for the years ended March 31, 2020, 2019, and 2018.
 - c. Attachment VI-C provides Duquesne Light Company's fully projected plant in service balances by FERC account for the year ending December 31, 2022, Duquesne Light Company's projected plant in service balances by FERC account for the year ending December 31, 2021 and actual plant in service balances by FERC account for the years ended December 31, 2020, 2019 and 2018.
 - d. Attachment VI-D provides Duquesne Light Company's fully projected accumulated depreciation and accumulated amortization by FERC account as of December 31, 2022, Duquesne Light Company's projected accumulated depreciation and accumulated amortization by FERC account as of December 31, 2021 and actual accumulated depreciation and accumulated amortization by FERC account as of December 31, 2020, 2019 and 2018.

DUQUESNE LIGHT COMPANY
BALANCE SHEET
As of December 31,

	2018	2019	2020	Projected 2021	Fully Projected 2022
ASSETS AND OTHER DEBITS					
UTILITY PLANT					
Utility Plant (101-106)	\$ 4,350,110,340	\$ 4,568,556,308	\$ 4,788,761,824	\$ 5,079,664,000	\$ 5,300,439,000
Construction Work In Progress (107)	153,933,731	209,342,295	273,189,584	339,859,000	398,348,000
Total Utility Plant	4,504,044,071	4,777,898,603	5,061,951,408	5,419,523,000	5,698,787,000
Accum. Prov. For Depr. Amort. Depl (108, 110, 111, 115)	(1,370,097,577)	(1,458,074,185)	(1,561,803,649)	(1,687,490,000)	(1,802,328,000)
Net Utility Plant	3,133,946,494	3,319,824,418	3,500,147,759	3,732,033,000	3,896,459,000
OTHER PROPERTY AND INVESTMENTS					
Nonutility Property (121)	5,314,068	6,597,860	8,974,678	8,974,678	10,374,678
Accum. Prov. For Depr. And Amort. (122)	(599,946)	(1,066,586)	(2,165,142)	(3,617,678)	(4,617,678)
Investments in Subsidiary Company (123.1)	-	-	-	-	-
Other Investments (124)	249,679	249,586	248,313	247,000	247,000
Other Special Funds (128)	454,000	-	-	-	-
Special Funds (129)	-	-	-	-	-
Long-Term Portion of Derivative Assets (175.1)	-	-	-	-	-
Total Other Property and Investments	5,417,801	5,780,860	7,057,849	5,604,000	6,004,000
CURRENT AND ACCRUED ASSETS					
Cash (131)	3,463,823	2,781,400	6,146,072	9,400,000	6,100,000
Special Deposits (132-134)	-	-	-	-	-
Working Funds (135)	10,000	10,000	10,000	10,000	10,000
Temporary Cash Investments (136)	11,100,000	3,900,000	3,000,000	-	-
Customer Accounts Receivable (142)	141,716,614	144,703,084	173,360,024	155,470,146	156,547,998
Other Accounts Receivable (143)	11,167,528	5,526,726	12,796,628	9,862,676	9,931,052
Accum. Prov. For Uncollectible Acct. - Credit (144)	(16,934,568)	(17,768,234)	(29,692,266)	(21,500,599)	(21,649,659)
Accounts Receivable Assoc. Comp. (146)	309,088	700,044	622,060	552,777	556,609
Plant Materials & Operating Supplies (154)	28,091,522	32,114,687	34,246,080	25,810,580	25,050,161
Stores Expense Undistributed (163)	-	255	-	-	-
Prepayments (165)	15,339,167	18,740,049	19,984,437	20,094,859	20,377,049
Interest & Dividends Receivable (171)	21,304	12,415	281	-	-
Miscellaneous Current and Accrued Assets (174)	-	-	-	-	-
Derivative Instrument Assets (175)	-	-	-	-	-
(Less) Long-Term Portion of Derivative Assets (175.1)	-	-	-	-	-
Total Current and Accrued Assets	194,284,478	190,720,426	220,473,316	199,700,439	196,923,210
DEFERRED DEBITS					
Unamortized Debt Expense (181)	6,643,508	7,050,179	7,720,013	7,122,149	6,553,393
Other Regulatory Assets (182.3)	239,515,108	222,043,872	198,833,920	255,000,000	252,804,000
Clearing Accounts (184)	-	-	-	-	-
Miscellaneous Deferred Debits (186)	1,697,332	2,218,689	1,292,977	1,736,333	1,749,350
Unamortized Loss on Reacquired Debt (189)	21,299,541	19,261,949	17,228,393	15,188,307	13,150,715
Accumulated Deferred Income Taxes (190)	226,071,629	205,397,659	171,930,555	153,204,047	139,250,897
Total Deferred Debits	495,227,118	455,972,348	397,005,858	432,250,836	413,508,355
TOTAL ASSETS	\$ 3,828,875,891	\$ 3,972,298,052	\$ 4,124,684,782	\$ 4,369,588,275	\$ 4,512,894,565

DUQUESNE LIGHT COMPANY
BALANCE SHEET
As of December 31,

	2018	2019	2020	Projected 2021	Fully Projected 2022
LIABILITIES AND OTHER CREDITS					
PROPRIETY CAPITAL					
Common Stock Issued (201)	\$ -	\$ -	\$ -	\$ -	\$ -
Preferred Stock Issued (204)	-	-	-	-	-
Premium on Capital Stock (207)	-	-	-	-	-
Other Paid-in-Capital (208-211)	985,347,596	985,347,596	985,347,596	985,347,596	985,347,596
Capital Stock Expense (214)	-	-	-	-	-
Retained Earnings (215, 215.2, 216)	300,567,301	435,011,824	525,347,399	657,147,399	766,547,399
Unappropriated Undistributed Subsidiary Earnings (216.1)	-	-	-	-	-
Accumulated Other Comprehensive Income (219)	1,314,435	(1,868,839)	(2,748,013)	(2,700,000)	(2,700,000)
Total Propriety Capital	<u>1,287,229,332</u>	<u>1,418,490,581</u>	<u>1,507,946,982</u>	<u>1,639,794,995</u>	<u>1,749,194,995</u>
LONG TERM DEBT					
Bonds (221)	1,195,000,000	1,195,000,000	1,395,000,000	1,395,000,000	1,545,000,000
Advances from Associated Companies (223)	-	-	-	-	-
Other Long-Term Debt (224)	-	-	-	-	-
Unamortized Discount on Long-Term Debt-Debit (226)	-	-	-	-	-
Total Long-term Debt	<u>1,195,000,000</u>	<u>1,195,000,000</u>	<u>1,395,000,000</u>	<u>1,395,000,000</u>	<u>1,545,000,000</u>
OTHER NON-CURRENT LIABILITIES					
Accumulated Provision for Injuries and Damages (228.2)	5,057,510	4,350,046	4,547,076	4,580,452	4,580,452
Accumulated Provision for Pensions and Benefits (228.3)	25,220,028	26,387,995	26,448,910	71,988,000	68,657,000
Accumulated Miscellaneous Operating Provisions (228.4)	1,300,000	1,800,000	1,400,000	1,300,000	1,300,000
Asset Retirement Obligations (230)	1,024,865	922,271	1,738,017	1,682,885	1,432,885
Total Other Non-Current Liabilities	<u>32,602,403</u>	<u>33,460,312</u>	<u>34,134,003</u>	<u>79,551,337</u>	<u>75,970,337</u>
CURRENT & ACCRUED LIABILITIES					
Notes Payable (231)	45,000,000	-	-	-	-
Accounts Payable (232)	132,534,854	146,241,274	130,296,110	132,561,000	131,135,000
Notes Payable to Associated Companies (233)	-	85,000,000	10,000,000	93,611,431	10,996,935
Accounts Payable to Associated Companies (234)	415,591	76,787	345,324	-	-
Customer Deposits (235)	10,762,276	11,778,664	7,781,328	8,797,716	9,452,569
Taxes Accrued (236)	13,360,509	13,541,684	21,492,229	8,990,686	5,339,911
Interest Accrued (237)	18,278,543	19,189,158	19,205,994	19,205,994	19,205,994
Dividends Declared (238)	-	-	-	-	-
Tax Collections Payable (241)	710,696	1,095,585	634,725	843,399	857,903
Miscellaneous Current & Accrued Liabilities (242)	30,500,394	27,754,996	30,679,339	45,093,351	45,183,115
Derivative Instrument Liabilities (244)	-	-	-	-	-
(Less) Long-Term Portion Of Derivative (244.1)	-	-	-	-	-
Total Current & Accrued Liabilities	<u>251,562,863</u>	<u>304,678,148</u>	<u>220,435,049</u>	<u>309,103,577</u>	<u>222,171,427</u>
OTHER DEFERRED CREDITS					
Customer Advances for Construction (252)	15,923	-	-	-	-
Other Deferred Credits (253)	117,728,314	108,548,018	86,318,788	72,116,821	58,326,566
Other Regulatory Liabilities (254)	178,781,762	129,683,321	102,228,509	99,653,290	92,201,276
Accumulated Deferred Investment Tax Credit (255)	-	-	-	-	-
Unamortized Gain on Reacquired Debt (257)	-	-	-	-	-
Accum. Deferred Income Taxes-Other Property (282)	666,506,988	674,111,257	679,684,837	675,431,641	671,093,350
Accum. Deferred Income Taxes-Other (283)	99,448,306	108,326,415	98,936,614	98,936,614	98,936,614
Total Other Deferred Credits	<u>1,062,481,293</u>	<u>1,020,669,011</u>	<u>967,168,748</u>	<u>946,138,366</u>	<u>920,557,806</u>
TOTAL LIABILITIES AND STOCKHOLDER EQUITY	<u>\$ 3,828,875,891</u>	<u>\$ 3,972,298,052</u>	<u>\$ 4,124,684,782</u>	<u>\$ 4,369,588,275</u>	<u>\$ 4,512,894,565</u>

DUQUESNE LIGHT COMPANY
STATEMENT OF INCOME
Twelve Months Ended

	December 31, 2018	December 31, 2019	December 31, 2020	Projected December 31, 2021	Fully Projected December 31, 2022
UTILITY OPERATING INCOME					
Operating Revenues (400)	\$ 937,475,159	\$ 963,057,922	\$ 960,346,993	975,670,880	999,238,555
Operating Expenses					
Operation Expenses (401)	435,226,684	406,052,413	402,988,661	404,306,530	426,992,584
Maintenance Expenses (402)	45,319,594	46,385,677	48,430,245	48,011,470	46,385,416
Depreciation Expense (403)	117,299,861	121,994,027	131,743,159	205,855,000	215,394,000
Amort. & Depl. Of Utility Plant (404-405)	41,551,472	45,391,269	53,458,257	-	-
Regulatory Debits (Credits), net (407.3,407.4)	-	-	-	-	-
Taxes Other Than Income Taxes (408.1)	56,077,283	57,518,352	59,082,685	61,851,000	64,589,000
Income Taxes - Federal (409.1)	15,068,695	27,996,974	28,064,166	34,523,408	34,417,327
Income Taxes - Other (409.1)	9,360,734	10,030,152	10,196,783	12,536,768	12,498,246
Provision for Deferred Income Taxes, net (410.1,411.1)	11,199,541	9,352,979	(1,928,593)	(2,372,478)	(2,365,188)
Investment Tax Credit, net (411.7)	-	-	-	-	-
Total Utility Operating Expenses	731,103,864	724,721,843	732,035,363	764,711,698	797,911,384
Net Utility Operating Income	206,371,295	238,336,079	228,311,630	210,959,182	201,327,171
OTHER INCOME AND DEDUCTIONS					
Other Income					
Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-	-
Interest and Dividend Income (419)	623,317	305,266	138,211	-	-
Allowance for Other Funds Used During Construction (419.1)	4,948,099	3,613,287	5,793,414	5,624,172	6,903,977
Miscellaneous Nonoperating Income (421)	1,524,368	1,319,605	165,324	-	-
Gain on Disposition of Property (421.1)	189,718	24,954	57,972	-	-
Total Other Income	7,285,502	5,263,112	6,154,921	5,624,172	6,903,977
Other Income Deductions					
Loss on Disposition of Property (421.2)	232,154	22,884	60,830	-	-
Donations (426.1)	1,972,387	1,788,930	2,069,021	3,832,360	3,918,786
Penalties (426.3)	-	(334,000)	1,000	-	-
Exp. for Certain Civic, Political, & Related Activities (426.4)	209,902	187,945	368,556	-	-
Other Deductions (426.5)	2,469,731	2,294,930	3,200,178	-	-
Total Other Income Deductions	4,884,174	3,960,689	5,699,585	3,832,360	3,918,786
Taxes Applicable to Other Income and Deductions					
Income Taxes - Federal (409.2)	494,949	(202,727)	(70,672)	(101,304)	(168,774)
Income Taxes - Other (409.2)	550,256	(421,000)	(28,138)	(40,334)	(67,197)
Provision for Def. Inc. Taxes (410.2)	226,188	1,417,655	787,699	1,129,122	1,881,138
(Less) Provision for Def. Inc. Taxes (411.2)	(377,769)	(213,865)	(327,763)	(469,830)	(782,744)
Total Taxes on Other Inc. and Ded.	893,624	580,063	361,126	517,655	862,422
Net Other Income and Deductions	1,507,704	722,360	94,210	1,274,158	2,122,769
Interest Charges					
Interest on Long-Term Debt (427)	53,189,927	51,763,015	55,794,612	57,987,000	61,789,500
Amortization of Debt Disc. and Expense (428)	345,649	383,535	445,930	-	-
Amortization of Loss on Reacquired Debt (428.1)	2,144,133	2,037,591	2,033,557	2,398,755	2,438,909
Amortization of Premium on Debt - Credit (429)	-	-	-	-	-
Amortization of Gain on Reacquired Debt - Credit (429.1)	-	-	-	-	-
Interest on Debt to Assoc. Companies (430)	11,628	2,030,148	1,379,086	422,614	1,128,059
Other Interest Expense (431)	2,405,285	2,325,715	2,380,717	892,719	903,502
Allowance for Borrowed Funds Used During Construction-Cr. (432)	(2,336,604)	(3,926,088)	(3,963,637)	(1,689,332)	(1,689,332)
Net Interest Charges	55,760,018	54,613,916	58,070,265	60,011,756	64,570,638
Net Income	\$ 152,118,981	\$ 184,444,523	\$ 170,335,575	\$ 152,221,584	\$ 138,879,301

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

Description	2018	2019	2020	Projected 2021	Fully Projected 2022
Intangible Plant					
301.0 Organizations	\$ 103,416	\$ 100,275	\$ 100,275	\$ 100,000	\$ 100,000
302.0 Franchises	6,830	6,830	6,830	7,000	7,000
303.0 Miscellaneous Intangible Plant	292,595,252	325,545,117	336,287,054	388,778,000	384,406,000
Subtotal Intangible	292,705,498	325,652,222	336,394,159	388,885,000	384,513,000
Transmission Plant:					
350.0 Land and Land Rights	14,131,170	14,346,916	14,383,936	15,821,000	15,821,000
352.0 Structures and Improvements	30,434,903	33,363,560	33,108,914	35,315,000	35,315,000
353.0 Station Equipment	405,705,669	413,285,535	432,945,261	488,829,000	507,572,000
354.0 Towers and Fixtures	70,779,077	70,427,761	78,247,472	76,590,000	80,466,000
355.0 Poles and Fixtures	54,883,248	57,009,139	59,118,434	57,017,000	68,214,000
356.0 Overhead Conductors & Devices	117,916,699	119,654,883	139,592,331	129,659,000	160,803,000
357.0 Underground Conduit	80,764,819	80,748,182	80,848,763	83,002,000	83,002,000
358.0 Underground Conduit & Devices	147,897,750	147,899,602	147,799,021	150,359,000	161,447,000
359.0 Roads and Trails	9,278,115	10,185,994	10,185,994	10,186,000	10,186,000
Subtotal Transmission	931,791,450	946,921,572	996,230,126	1,046,778,000	1,122,826,000
Distribution Plant:					
360.0 Land and Land Rights	21,456,750	23,189,758	23,189,758	23,190,000	23,190,000
361.0 Structures and Improvements	67,249,099	70,053,677	70,294,441	71,091,000	72,288,000
362.0 Station Equipment	469,758,019	491,113,634	504,800,450	530,048,000	536,936,000
364.0 Poles, Towers and Fixtures	485,352,645	532,980,731	596,619,728	597,387,000	624,016,000
365.0 Overhead Conductors and Devices	510,731,431	540,188,166	576,572,529	603,286,000	629,457,000
366.0 Underground Conduit	149,049,091	145,979,445	146,553,442	197,042,000	219,375,000
367.0 Underground Conductors and Devices	401,241,803	424,530,648	437,016,514	444,270,000	460,253,000
368.0 Line Transformers	397,280,190	412,053,244	432,109,288	468,538,000	490,788,000
369.0 OH & UND Services	98,590,117	100,047,492	102,586,464	111,371,000	114,962,000
370.0 Meters & Appurtenances	128,033,243	135,504,897	142,523,769	145,983,000	151,169,000
373.0 Street Lighting	42,160,468	42,622,163	43,252,189	43,887,000	44,730,000
374.0 Asset Retirement Costs for Distribution Plant	636,018	636,018	1,166,529	-	-
Subtotal Distribution Plant	2,771,538,874	2,918,899,873	3,076,685,101	3,236,093,000	3,367,164,000
General Plant:					
389.0 Land and Land Rights	6,144,796	6,144,796	6,144,796	6,145,000	6,145,000
390.1 Structures and Improvements	132,804,001	141,766,576	144,184,325	167,681,000	177,314,000
391.0 Office Furniture & Equipment	25,883,090	29,118,743	31,769,149	43,320,000	48,500,000
392.0 Transportation Equipment	60,364,590	61,529,539	66,957,578	63,481,000	65,323,000
393.0 Stores Equipment	1,910,749	1,676,780	1,620,656	1,379,000	1,379,000
394.0 Tools, Shop and Garage Equipment	22,187,853	25,848,997	27,832,805	28,490,000	29,795,000
395.0 Laboratory Equipment	2,481,836	2,158,596	1,895,475	1,854,000	1,774,000
396.0 Power Operated Equipment	3,684,681	3,694,309	3,582,341	3,694,000	3,694,000
397.0 Communication Equipment	83,396,078	83,854,531	74,175,048	71,134,000	71,337,000
398.0 Miscellaneous Equipment	370,175	230,016	230,016	230,000	175,000
Subtotal General Plant	339,227,849	356,022,883	358,392,189	387,408,000	405,436,000
399.1 Asset Retirement Costs for General Plant	74,249	74,249	74,249	-	-
Total Electric Plant in Service	\$ 4,335,337,920	\$ 4,547,570,799	\$ 4,767,775,824	\$ 5,059,164,000	\$ 5,279,939,000
General Plant - Leasehold Improvements					
390.2 Improvements Leased Property	14,772,420	20,985,509	20,986,000	20,500,000	20,500,000
Subtotal - General Plant - Leasehold Improvements	14,772,420	20,985,509	20,986,000	20,500,000	20,500,000
Total - Electric Plant in Service - Leasehold Improvements	14,772,420	20,985,509	20,986,000	20,500,000	20,500,000
RECAP - Electric Plant in Service					
Intangible	\$ 292,705,498	\$ 325,652,222	\$ 336,394,159	\$ 388,885,000	\$ 384,513,000
Transmission	931,791,450	946,921,572	996,230,126	1,046,778,000	1,122,826,000
Distribution	2,771,538,874	2,918,899,873	3,076,685,101	3,236,093,000	3,367,164,000
Steam Production Plant	-	-	74,249	-	-
General Plant	354,074,518	377,082,641	379,378,189	407,908,000	425,936,000
Total - Electric Plant in Service	\$ 4,350,110,340	\$ 4,568,556,308	\$ 4,788,761,824	\$ 5,079,664,000	\$ 5,300,439,000

DUQUESNE LIGHT COMPANY
Accumulated Depreciation
As of December 31,

	2018	2019	2020	Projected 2021	Fully Projected 2022
Transmission Plant:					
350.0 Land and Land Rights	-	-	-	-	-
352.0 Structures and Improvements	8,403,344	9,288,842	10,163,660	11,135,000	12,223,000
353.0 Station Equipment	119,918,236	131,746,360	141,953,715	147,896,000	158,590,000
354.0 Towers and Fixtures	34,063,006	34,306,191	34,496,411	34,345,000	34,400,000
355.0 Poles and Fixtures	12,493,854	13,712,046	14,950,006	16,066,000	17,199,000
356.0 Overhead Conductors & Devices	34,614,159	36,463,131	38,403,704	39,897,000	39,050,000
357.0 Underground Conduit	29,099,172	30,586,145	32,075,461	33,558,000	35,003,000
358.0 Underground Conduit & Devices	26,082,176	28,853,063	31,721,229	34,449,000	37,024,000
359.0 Roads and Trails	1,008,067	1,176,637	1,355,911	1,536,000	1,716,000
Subtotal Transmission	265,682,013	286,132,415	305,120,096	318,882,000	335,205,000
Distribution Plant:					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	38,590,714	39,953,030	41,357,320	42,712,000	44,027,000
362.0 Station Equipment	160,329,570	168,825,734	175,564,193	179,163,000	189,703,000
364.0 Poles, Towers and Fixtures	163,290,416	166,446,849	175,713,485	183,777,000	192,716,000
365.0 Overhead Conductors and Devices	152,593,279	157,418,328	167,483,743	175,283,000	184,533,000
366.0 Underground Conduit	48,435,415	50,354,370	52,161,554	51,775,000	53,228,000
367.0 Underground Conductors and Devices	108,624,028	112,221,874	118,211,054	127,615,000	136,278,000
368.0 Line Transformers	115,233,648	117,661,420	125,297,298	131,617,000	140,769,000
369.0 OH & UND Services	37,011,184	38,072,981	39,908,186	33,146,000	28,630,000
370.0 Meters & Appurtenances	(295,390)	8,490,145	20,532,435	31,971,000	42,906,000
373.0 Street Lighting	25,667,401	25,034,921	24,870,208	25,364,000	25,853,000
Subtotal Distribution Plant	849,480,264	884,479,652	941,099,477	982,423,000	1,038,643,000
General Plant:					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	39,205,742	43,494,484	47,731,757	53,143,000	58,204,000
391.0 Office Furniture & Equipment	11,450,849	13,854,137	15,452,629	16,165,000	19,401,000
392.0 Transportation Equipment	35,568,133	37,572,461	39,147,979	38,969,000	38,925,000
393.0 Stores Equipment	1,205,923	1,035,320	831,767	839,000	879,000
394.0 Tools, Shop and Garage Equipment	7,340,829	7,892,531	8,828,926	9,626,000	10,550,000
395.0 Laboratory Equipment	1,221,096	1,020,162	863,348	910,000	930,000
396.0 Power Operated Equipment	1,460,710	1,525,540	1,618,216	1,775,000	1,931,000
397.0 Communication Equipment	40,097,027	39,760,027	35,030,129	33,292,000	36,089,000
398.0 Miscellaneous Equipment	292,444	170,502	181,979	194,000	151,000
Subtotal General Plant	137,842,753	146,325,164	149,686,732	154,913,000	167,060,000
Total Electric Plant in Service	1,253,005,029	1,316,937,231	1,395,906,304	1,456,218,000	1,540,908,000
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	122,208,783	150,909,581	197,011,331	221,087,000	249,977,000
Subtotal Intangible	122,208,783	150,909,581	197,011,331	221,087,000	249,977,000
General Plant - Leasehold Improvements					
390.2 Improvements Leased Property	8,396,515	9,171,776	10,202,201	10,185,000	11,443,000
Subtotal - General Plant - Leasehold Improvements	8,396,515	9,171,776	10,202,201	10,185,000	11,443,000
Total - Electric Plant in Service - Leasehold Improvements	8,396,515	9,171,776	10,202,201	10,185,000	11,443,000
RECAP - Electric Plant in Service					
Intangible	122,208,783	150,909,581	197,011,331	221,087,000	249,977,000
Transmission	265,682,013	286,132,415	305,120,096	318,882,000	335,205,000
Distribution	849,480,264	884,479,652	941,099,477	982,423,000	1,038,643,000
General Plant	146,239,268	155,496,941	159,888,933	165,098,000	178,503,000
Total Accumulated Depreciation and Amortization	1,383,610,327	1,477,018,588	1,603,119,836	1,687,490,000	1,802,328,000

Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 2 – Fully Projected Future Test Year
(January 1, 2022 through December 31, 2022)

Summary of Measures of Value
& Rate of Return

BOOK 5

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

Filing Index

Exhibit 1 - Summary of Filing

Book 1

Part I - Schedule A and General Information

Part II - Primary Statements of Rate Base & Operating Income

Book 2

Part III - Rate of Return

Book 3

Part IV - Rate Structure & Cost Allocation

Book 4

Part V - Plant & Depreciation Supporting Data

Part VI - Unadjusted Comparative Balance Sheet & Operating Income Statements

Exhibits 2 thru 4 - Summary of Measures of Value & Rate of Return

Book 5

Exhibit 2 - Fully Projected Future Test Year (January 1, 2022 through December 31, 2022)

Book 6

Exhibit 3 - Future Test Year (January 1, 2021 through December 31, 2021)

Book 7

Exhibit 4 - Historic Test Year (January 1, 2020 through December 31, 2020)

Exhibit 5 - Direct Testimony

Book 8

Statement 1 - C. James Davis

Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

Statement 4 - Benjamin B. Morris

Statement 5 – Krysia Kubiak

Statement 6 – Yvonne Phillips

Statement 7 - Katherine M. Scholl

Statement 8 – Sarah Oleksak

Statement 9 – Jennifer Neiswonger

Book 9

Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

Statement 12 - Matthew L. Simpson

Statement 13 - Paul R. Moul

Statement 14 - James H. Milligan

Statement 15 - Howard S. Gorman

Statement 16 - David B. Ogden

Statement 17 – Margot Everett

Book 10

Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies

Book 11

Exhibit 7 - Depreciation Studies

Book 12

Confidential Testimony and Exhibits

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022

Witness: **Davis**
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Schedule	Description	Witness:	# of Pages	Schedule / Exhibit / Workpaper Location
A-1	Statement of Reasons	Various	3 pages	Duquesne Light Company Before The Pennsylvania Public Utility Commission FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022 FUTURE TEST YEAR ENDED DECEMBER 31, 2021 HISTORIC YEAR ENDED DECEMBER 31, 2020 (\$ in Thousands)
SECTION A				
B-1	<u>Balance Sheet</u>	Bachota	2 pages	B_1_p1 (A1..H65)
B-2	<u>Statement of Net Utility Operating Income</u>	Bachota	1 page	B_2 (A131..H195)
B-3	<u>Statement of Operating Revenues</u>	Bachota	1 page	B_3 (A196..H260)
B-4	<u>Operation and Maintenance Expenses</u>	Bachota	2 pages	B_4_p1 (A261..H325)
B-5	<u>Detail of Taxes</u>	Simpson	1 page	B_5 (A391..J455)
B-6	<u>Rate of Return</u>	Milligan/Moul	1 page	B-6 (A1..O40)
B-7	<u>Capital Structure - Year End 12-31-21 and 12-31-22</u>	Milligan/Moul	1 page	B-7 (A41..O80)
B-8	<u>Composite Cost of Long-Term Debt at 12-31-22</u>	Milligan/Moul	1 page	B-8 (A81..O120)
SECTION B				
SECTION C				
C-1	<u>Measures of Value and Rate of Return</u>	O'Brien/Gorman	1 page	C_1_to_C_2 (A1..L50)
C-2	<u>Pro Forma Plant Summary</u>	Bachota/O'Brien	1 page	C_1_to_C_2 (A51..L100)
	<u>Pro Forma Plant BY FERC Account</u>	Bachota/O'Brien	1 page	C_2_p_2 (A1..J60)
	<u>Pro Forma FPFTY End 12-31-22 Plant Balances</u>	Bachota/O'Brien	1 page	C-2_p_3_4 (A1..O80)
	<u>Pro Forma Adjustments to Plant</u>	O'Brien	1 page	C-2_p_3_4 (A81..O160)
C-3	<u>Accumulated Provision for Depreciation</u>	Bachota/O'Brien	1 page	C_3_P_2 (A1..L60)
	<u>Summary of Accumulated Depreciation</u>	Bachota/O'Brien	1 page	C_3_P_2 (A1..L60)
	<u>Accumulated Depreciation by FERC Account</u>	Bachota/O'Brien	1 page	C-3 Page 3 (A1..Y80)
	<u>Pro Forma Adjustments to Accumulated Depreciation</u>	O'Brien	1 page	C-3 Page 4 (A81..AF160)
C-4	<u>Working Capital</u>	O'Brien	1 page	C_4_P_1 (A1..N50)
	<u>Summary of Working Capital</u>	O'Brien	1 page	C_4_p2 (A51..N110)
	<u>Revenue Lag</u>	O'Brien	2 pages	C_4_p3 (A111..N170)
	<u>Summary of Expense Lag Calculations</u>	O'Brien	2 pages	C_4_p5 (A231..N290)
	<u>Tax Expense Lag Days</u>	O'Brien	1 page	C_4_p7 (A351..N410)
	<u>Interest Payments</u>	O'Brien	1 page	C_4_p8 (A411..N470)
	<u>Tax Expense Lag Details</u>	O'Brien	1 page	C_4_p9 (A1..T75)
	<u>Prepaid Expenses</u>	O'Brien	1 page	C_4_p10 (A1..AL60)
C-5	<u>Plant Materials and Operating Supplies</u>	Bachota/O'Brien	1 page	C_5 (A1..L50)
C-6	<u>Accumulated Deferred Income Taxes</u>	Simpson	1 page	C_6 (A51..L100)
C-7	<u>Customer Deposits and Interest</u>	Bachota/O'Brien	1 page	C_7 (A101..L150)
C-8	<u>Capitalized Pension Adjustment</u>	Bachota/O'Brien	1 page	C_8 (A151..L210)

**Duquesne Light Company
Before The Pennsylvania Public Utility Commission**

Witness: Davis
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FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022

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SECTION D

D-1	<u>Jurisdictional Rate Base, Net Operating Income and Revenue Increase</u>	O'Brien/Gorman	3 pages	D_1_p1 (A1..L50)
D-2	<u>Adjusted Net Operating Income At Present Rates</u>	Davis/O'Brien	1 page	D_2 (A151..L205)
D-3	<u>Adjustments to Net Operating Income</u>	O'Brien	2 pages	D_3_p1 (A1..AB60)
D-4	Not Used			
D-5	<u>Summary of Revenue Adjustments</u>	O'Brien	1 page	D_5_p1 (A1..V60)
D-5A	<u>Remove Surcharge Revenue</u>	O'Brien	1 page	D-1, S-5, S-6/Section D-1 Schedule 5A (A61..V120)
D-5B	<u>Revenue Loss Adjustment</u>	O'Brien	1 page	D_5B (A121..V180)
D-5C	<u>Revenue Annualization</u>	O'Brien	1 page	D_5C (A181..V230)
D-5D	Operating Revenue Detail	Ogden	6 pages	Separate File to be Added
D-6 A	<u>Surcharge Revenue Related Expenses</u>	O'Brien	1 page	D_6_p1 (A231..V290)
D-6 B	<u>Update Purchased Energy Expenses</u>	O'Brien	1 page	D_6_p2 (A291..V340)
D-7	<u>Adjustment for Salaries & Wages</u>	O'Brien	2 pages	D_7_p1 (A1..R50)
D-8	<u>Rate Case Expense Normalization</u>	O'Brien	1 page	D_8 (A1..N45)
D-9	<u>Adjustment for Pension</u>	O'Brien	1 page	D_9_p1 (A46..N600)
D-10	<u>Uncollectible Accounts</u>	O'Brien	1 page	D_10 (A91..N138)
D-11	<u>Capitalized Cloud Expenditures</u>	O'Brien	1 page	D_11 (A139..N183)
D-12	<u>COVID 19 Cost Recovery for 2020 and 2021 Elements</u>	O'Brien	1 page	D 12 (A184..P235)
D-13	<u>COVID 19 Stimulus Rider</u>	O'Brien	1 page	D 13 (A236 to P280)
D-14	<u>EV - Historic Cost Net Recovery</u>	O'Brien	1 page	D 14 (A281..P315)
D-15	<u>EV Depreciation Adjustment</u>	O'Brien	1 page	D15 (A316..P365)
D-16	<u>COVID 19 - Residential Recovery Program</u>	O'Brien	1 page	D 16 (A366..P405)
D-20	<u>Taxes Other Than Income Taxes</u>	Simpson/O'Brien	1 page	D_20_p1 (A1..N60)
D-20	<u>Taxes Other Than Income Taxes -Adjustments</u>	O'Brien	1 page	D_20_p2 (A61..N120)
D-21	<u>Depreciation and Annualization Expense Adjustment</u>	O'Brien	3 pages	D_21_p1 (A1..O80)
D-22	<u>Income Tax Expense</u>	Simpson/O'Brien/Gorman	4 pages	D_22_p1 (A1..V61)

STATEMENT OF REASONS
52 Pa. Code § 53.52(a)(1)

INTRODUCTION

Duquesne Light Company (“Duquesne Light” or the “Company”) is responsible for providing adequate, efficient, safe, and reliable electric service to its customers and must have the ability to raise capital to meet such requirements. The Company is allowed to charge just and reasonable rates as established by the Pennsylvania Public Utility Commission (“Commission”) that provide the Company with a fair opportunity to recover its operating costs and earn a fair return on its investment. This is accomplished through a rate case process.

In this filing, Duquesne Light is requesting that the Commission approve an overall annual increase in distribution revenue of approximately \$115.0 million. Included in the requested increase is approximately \$29.2 million in revenue currently collected through one existing Commission approved surcharge, resulting in a net increase in distribution revenue of approximately \$85.8 million. If granted by the Commission as filed, this request would produce a system average increase in distribution rates of approximately 15.6 percent and an increase in total rates (distribution, transmission, and generation charges) of approximately 7.72 percent for a typical residential using 600 kilowatt-hours per month and taking default power service from the Company. The percentage increase in rates differs for each individual rate class.

DUQUESNE LIGHT COMPANY’S COSTS

Duquesne Light has controlled its operation and maintenance expenses by implementing process improvements and deploying cost saving measures. Nevertheless, the cost of providing electric distribution service has increased since the last distribution rate increase in December 2018. Significant cost increases have occurred in many areas, including increased investment in facilities to maintain high levels of service and reliability, increased investment in information technology, increased operation and maintenance expenses to maintain safe and reliable service, including expenses associated with the Distribution System Improvement Charge Rider included in base rates, and the expenses associated with the development of an electrical model. In addition, the Company’s estimated rate base at December 31, 2022 has increased by approximately \$337 million since the 2018 base rate proceeding.

DUQUESNE LIGHT’S FINANCIAL CONDITION

Absent increases in rates, Duquesne Light’s financial condition would continue to decline in the fully projected future test year due to continued capital expenditures, increased operating expenses, and a significant decline in customer sales. On a pro forma basis for the fully projected future test year, Duquesne Light anticipates an overall return on rate base of only 5.36% absent rate relief. These financial results do not provide a return that will permit the Company to attract new capital on reasonable terms. Revenues at present rates do not provide the Company the

opportunity to earn a fair return and simply do not provide sufficient funds for Duquesne Light to adequately operate its business, abide by federal and state requirements, and provide reliable electric service to its customers.

RELIABLE ELECTRIC SERVICE

Duquesne Light has consistently provided its customers with service at reliability levels as measured by SAIDI and SAIFI that are at or near the top of the levels provided by all the major Pennsylvania electric distribution companies. Duquesne Light has increased efficiency and reliability through the use of technology, such as automated meter reading systems and automated control systems that continuously monitor remote switches that can be operated to re-route power during storms and other outages to quickly restore service to large blocks of customers. The Company also implemented a Long Term Infrastructure Improvement plan to address its ageing infrastructure and improve its reliability.

CUSTOMER SERVICE

Duquesne Light has consistently provided high levels of customer service. The Company has implemented a series of programs, supported by technology and process improvements, to enhance the customer experience, including a payment arrangement portal, CAP (“Customer Assistance Program”) redesign to a percentage of income payment, CAP enrollment automation, and a high bill advisory tool. In 2020, the Company was second lowest for needs further investigation (NFI) residential consumer complaints and in first contact resolution (FCR) statistics for residential and commercial segments compared to the other PA Electric Distribution Companies. Also, in 2020, the J.D. Power Business Electric Utility Customer Satisfaction survey indicated that Duquesne Light ranked third in its peer group (East Mid-size) with a score of 791, only 7 points out of first place.

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule **B-1**
Witness: **Bachota**
Page 1 of 2

Balance Sheet

[1]

Line No	Description/(Account No)	Forecast FPFTY
	UTILITY PLANT	
1	Utility Plant (101-106, 108)	\$ 5,300,439
2	Other Utility Plant	-
3	Total Plant In Service	5,300,439
4	Construction Work In Progress (107)	398,348
5	Total Utility Plant	5,698,787
6	Accumulated Provision for Depreciation	(1,802,328)
7	Net Utility Plant	3,896,459
	OTHER PROPERTY INVESTMENTS	
8	Non-utility Property (121)	10,375
9	Accumulated Depreciation on NUP (122)	(4,618)
10	Invest in Subsidiary Company (123.1)	-
11	Other Investments (124)	247
12	Other Special Funds (128)	-
13	Special Funds - Non Major Only (129)	-
14	Long Term Portion of Derivative Assets (175.1)	-
15	Total Other Property and Investments	6,004
	CURRENT AND ACCRUED ASSETS	
16	Cash & Other Temporary Investments(131-136)	6,110
17	Customer Accounts Receivable (142)	156,548
18	Other Accounts Receivable (143)	9,931
19	Accum Provision for Uncollectible (144)	(21,650)
20	Accounts Receivable Assoc. Comp. (146)	557
21	Plant Materials & Supplies (154)	25,050
22	Stores Expense - Undistributed (163)	-
23	Prepayments (165)	20,377
24	Interest & Dividends Receivable (171)	-
25	Miscellaneous Current & Accrued Assets (174)	-
26	Derivative Instrument Assets (175)	-
27	(Less) Long Term Portion of Derivative Assets (175.1)	-
28	Total Current and Accrued Assets	196,923
	DEFERRED DEBITS	
28	Unamortized Debt Expense (181)	6,553
29	Other Regulatory Assets (182.3)	252,804
30	Clearing Accounts (184)	-
31	Temporary Facilities(185)	-
32	Miscellaneous Deferred Debits (186)	1,749
33	Unamortized Loss on Reacquired Debt (189)	13,151
34	Accumulated Deferred Income Taxes (190)	111,885
35	Total Deferred Debits	386,142
36	TOTAL ASSETS AND OTHER DEBITS	\$ 4,485,528

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule **B-1**
Witness: **Bachota**
Page 2 of 2

Balance Sheet

[1]

Line No	Description/(Account No)	Forecast FPFTY
PROPRIETARY CAPITAL		
1	Common Stock Issued (201)	\$ -
2	Preferred Stock Issued (204)	-
3	Premium on Capital Stock (207)	-
4	Other Paid-in-Capital (208-211)	985,348
5	Capital Stock Expense (214)	-
6	Retained Earnings (215, 215.2, 216, 261.1)	766,547
7	Accum Other Comprehensive Income (219)	(2,700)
8	Total Propriety Capital & Margins	<u>1,749,195</u>
LONG TERM DEBT		
9	Bonds (221)	1,545,000
10	Advances from Associated Companies (223)	-
11	Other Long-Term Debt (224)	-
12	Unamortized Premium on LTD (225)	-
13	Unamortized Discount on LTD (226)	-
14	Total Long-term Debt	<u>1,545,000</u>
OTHER NON-CURRENT LIABILITIES		
15	Obligations under Capital Leases (227)	-
16	Accum. Prov for Injuries & Damages (228.2)	4,580
17	Accum. Prov for Pensions & Benefits (228.3)	68,657
18	Accum. Miscellaneous Operating Prov (228.4)	1,300
19	Long-Term Portion of Derivative Instrument Liabilities	1,433
20	Total Long-term Debt	<u>75,970</u>
CURRENT & ACCRUED LIABILITIES		
21	Notes Payable (231)	-
22	Accounts Payable (232)	131,135
23	Notes Payable to Assoc. Companies (233)	10,997
24	Accounts Payable to Assoc. Cos (234)	-
25	Customer Deposits (235)	9,452
26	Taxes Accrued (236)	5,340
27	Interest Accrued (237)	19,206
28	Dividends Declared (238)	-
29	Tax Collections Payable (241)	858
30	Misc Current & Accrued Liabilities (242)	45,183
31	Derivative Instrument Liabilities (244)	-
32	Less: Long Term Portion of Derivative Inst. Liab. Hedge	-
33	Total Current & Accrued Liabilities	<u>222,171</u>
OTHER DEFERRED CREDITS		
34	Customer Advances for Construction (252)	-
35	Other Deferred Credits (253)	123,967
36	Other Regulatory Liabilities (254)	92,202
37	Deferred Investment Tax Credit (255)	-
38	Unamortized Gain on Reacquired Debt (257)	-
39	Accumulated Deferred Income Taxes (282)	592,947
40	Accumulated Deferred Income Taxes (283)	84,076
41	Total Other Deferred Credits	<u>893,192</u>
42	TOTAL LIABILITIES & OTHER CREDITS	<u>\$ 4,485,528</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule B-2
Witness: Bachota
Page 1 of 1

Statement of Net Utility Operating Income

Line No	Description	[1] Reference	[2] Forecast FPFTY
Total Operating Revenues			
1	Total Sales Revenues	B-3	\$ 884,411
2	Sales for Resale	B-3	1,560
3	Other Operating Revenues	B-3	113,268
4	Total Revenues	L 1 + L 2 + L 3	999,239
Total Operating Expenses			
5	Operation & Maintenance Expenses	B-4	473,378
6	Depreciation Expense	D-21	198,544
7	Other Amortization	D-21	16,850
8	Amortization of Regulatory Assets		-
9	Taxes Other Than Income Taxes	B-5	64,589
10	Total Operating Expenses	Sum L 5 to L 9	753,361
11	Operating Income Before Income Taxes (OIBIT)	L 4 - L 10	245,878
Income Taxes:			
12	State	B-5	16,459
13	Federal	B-5	28,091
14	Total Income Taxes		44,550
15	Net Utility Operating Income	L 11 - L 14	\$ 201,328

Duquesne Light Company
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Schedule **B-3**
Witness: **Bachota**
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Statement of Operating Revenues

[1]

Line No	Description		Forecast FPPTY
Electric Operating Revenues			
Sales of Electricity:			
1	Distribution Revenue		\$ 590,453
2	Generation Revenue		227,343
3	Transmission Revenue		66,615
4	Total Sales to Ultimate Customers	L 1 + L 2 + L 3	<u>884,411</u>
5	Sales for Resale/Account 447		1,560
6	Total Sales Revenue	L 4 + L 5	<u>885,971</u>
Other Operating Revenues			
Forfeited Discounts/Account 450:			
7	Late Payment Charges		3,916
8	Returned Check Charges		-
9	Reconnect Fees		<u>707</u>
10	Total Account 450	L 7 + L 8 + L 9	4,623
11	Miscellaneous Service		908
12	DL Transmission Dispatch		700
Rent from Electric Property/Account 454:			
13	Rent - Electric Property		11,788
14	Customer Work -		319
15	Pole Attachment		<u>-</u>
16	Total Account 454	L 13 + L 14 + L 15	12,107
Other Electric Revenues/Account 456:			
17	Other Electric Revenues (456.01)		684
18	AES BV Partners - Transmission		-
19	Dominion Marketing Revenue		-
20	PHM DLCO Firm		-
21	Transmission - EGS		89,713
22	Transmission - Wholesale		3,145
23	Transmission - Tax Norm		<u>1,388</u>
24	Total Account 456	Sum L 17 to L 23	<u>94,930</u>
25	Total Other Operating Revenues	L 10 + L 11 + L 12 + L 16 + L 24	<u>113,268</u>
26	Total Operating Revenues	L 6 + L 25	<u>\$ 999,239</u>

Duquesne Light Company
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FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule
Witness:
Page 1 of 2
B-4
Bachota

Operation and Maintenance Expenses

[1]

Line No	Description	Account No	Forecast FPFTY
Purchased Power Expenses:			
1	Purchased power	555	\$ -
2	Other Power Supply Expense	556	215,490
3	Total Purchased Power Expenses	L 1 + L 2	215,490
Transmission Expense:			
4	Operation Supervision & Engineering	560	1,202
5	Load Dispatching	561	678
6	Station Expenses	562	122
7	Overhead Line Expenses	563	492
8	Underground Line Expenses	564	211
9	Transmission of Electricity by Others	565	-
10	Miscellaneous Transmission Expenses	566	4,815
11	Rents	567	-
12	Maintenance Supervision & Engineering	568	892
13	Maintenance of Structures	569	773
14	Maintenance of Station Equipment	570	1,889
15	Overhead Lines	571	860
16	Underground Lines	572	1
17	Miscellaneous Maintenance & Repair	573	504
18	Total Transmission Expenses	Sum L 4 to L 17	12,439
Distribution Expense:			
19	Operation Supervision & Engineering	580	9,172
20	Load Dispatching	581	1,026
21	Station Expenses	582	345
22	Overhead Line Expense	583	532
23	Underground Line Expense	584	593
24	Street Lighting & Signal Systems	585	-
25	Meter Expenses	586	3,958
26	Customer Installations Expense	587	2
27	Miscellaneous Expenses	588	10,146
28	Rents	589	-
29	Total Distribution Operation Expenses	Sum L 19 to L 28	25,774
30	Maintenance Supervision & Engineering	590	(193)
31	Maintenance of Structures	591	97
32	Maintenance of Station Equipment	592	2,609
33	Maintenance of OH lines	593	23,504
34	Maintenance of Underground lines	594	2,206
35	Maintenance of Line Transformers	595	28
36	Maintenance of Street Lighting & Signals	596	543
37	Maintenance of Meters	597	382
38	Maintenance of Miscellaneous Plant	598	74
39	Total Distribution Maintenance Expenses	Sum L 30 to L 38	29,250
40	Total Distribution Expenses	L 29 + L 39	55,023

Duquesne Light Company
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FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule B-4
Witness: Bachota
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Operation and Maintenance Expenses

[1]

Line No	Description	Account No	Forecast FPFTY
Customer Accounting Expense:			
41	Supervision	901	12,806
42	Customer Assistance	902	335
43	Records & Collections	903	681
44	Uncollectible Accounts	904	7,455
45	Miscellaneous Expenses	905	-
46	Total Customer Accounts Expense	Sum L 41 to L 45	<u>21,277</u>
Customer Services Expense:			
47	Customer Service-Supervision	907	-
48	Customer Service-Customer Assistance	908	30,509
49	Customer Service-Information and Instruction	909	-
50	Customer Service-Miscellaneous Service & Info	910	-
51	Total Customer Service & Informational Expenses	Sum L 47 to L 50	<u>30,509</u>
Sales Expense:			
52	Supervision	911	-
53	Demonstration and Selling Expenses	912	-
54	Advertising Expenses	913	-
55	Miscellaneous Sales Expenses	916	-
56	Total Sales Expense	Sum L 52 to L 55	<u>-</u>
Administrative & General Expenses:			
57	Administrative and General Salaries	920	62,152
58	Office Supplies and Expenses	921	8,444
59	Administrative Expenses Transferred - Credit	922	-
60	Outside Services Employed	923	30,369
61	Property Insurance	924	6,676
62	Injuries and Damages	925	230
63	Employee Pensions and Benefits	926	6,004
64	Regulatory Commission Expenses	928	785
65	Duplicate Charges - Credit Electric	929	-
66	General Advertising Expenses	930.1	-
67	Miscellaneous General Expenses	930.2	7,837
68	Rents	931	3,925
69	Total Operation	Sum L 57 to L 68	<u>126,422</u>
70	Maintenance of General Plant	935	<u>12,217</u>
71	Total Administrative and General Expenses	L 69 + L 70	<u>138,639</u>
72	Total Operation & Maintenance Expenses-	L3 + L18 + L40 + L46 + L51 + L56 + L71	<u><u>\$ 473,378</u></u>

Duquesne Light Company
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 (\$ in Thousands)

Schedule **B-5**
 Witness: **Simpson**
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Detail of Taxes

[1]

Line No	Description	Reference	Forecast FPPTY
Taxes Other Than Income Taxes			
Non-revenue related:			
1	PA Real Estate Tax		\$ 665
2	Pennsylvania - PURTA		999
3	Capital Stock		0
4	Insurance Premiums		-
5	Miscellaneous Taxes		0
6	Subtotal	Sum L 1 to L 5	1,664
Payroll Taxes			
7	FICA		7,066
8	SUTA		368
9	FUTA		61
10	City of Pittsburgh		655
11	Subtotal	Sum L 7 to L 10	8,150
Revenue Related:			
12	State Gross Receipts: Pennsylvania		54,775
13	Total Taxes Other Than Income Taxes	L 6 + L 11 + L 12	\$ 64,589
Income Taxes			
14	State	D-22	\$ 16,459
15	Federal	D-22	28,091
16	Total Income Taxes	L 14 + L 15	\$ 44,550

Duquesne Light Company
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FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
 (\$ in Thousands)

Schedule **B-6**
 Witness: **Milligan/Moul**
 Page 1 of 1

		Rate of Return				
Line No	Description	[1]	[2]	[3]	[4]	[5]
		Capitalization	Capitalization Ratio	Embedded Cost	Statement Reference	Return - Percent
1	Long-Term Debt	\$ 1,531,814	46.65%	4.29%	B-8	2.00%
2	Preferred Stock	-	0.00%	0.00%	N/A	0.00%
3	Common Equity	<u>1,751,838</u>	<u>53.35%</u>	10.95%		<u>5.84%</u>
4	Total	<u>\$ 3,283,652</u>	<u>100.00%</u>			<u>7.84%</u>

Duquesne Light Company
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 (\$ in Thousands)

Schedule B-7
 Witness: Milligan/Moul
 Page 1 of 1

Capital Structure - Year End 12-31-21 and 12-31-22

Line No	Description	[1]	[2]
		December 31,	
		<u>2021</u>	<u>2022</u>
Capitalization			
1	Long-Term Debt	\$ 1,379,800	\$ 1,531,814
2	Preferred Stock	-	-
3	Common Equity	1,642,438	1,751,838
4	Total	<u>\$ 3,022,238</u>	<u>\$ 3,283,652</u>
Capitalization Ratios			
5	Long-Term Debt	45.65%	46.65%
6	Preferred Stock	0.00%	0.00%
7	Common Equity	54.35%	53.35%
8	Total	<u>100.00%</u>	<u>100.00%</u>

Duquesne Light Company
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(\$ in Thousands)

Composite Cost of Long-Term Debt at 12-31-22

Line No	Description	[1] Amount Outstanding	[2] Percent to Total	[3] Effective Interest Rate	[4] Average Weighted Cost Rate
	First Mortgage Bonds				
1	4.76% Series S: Due 2/3/2042	\$ 200,000	12.94%	4.81%	0.62%
2	4.97% Series T: Due 11/14/2043	160,000	10.36%	5.01%	0.52%
3	5.02% Series U: Due 2/4/2044	45,000	2.91%	5.06%	0.15%
4	5.12% Series V: Due 2/4/2054	85,000	5.50%	5.16%	0.28%
5	3.78% Series W: Due 3/2/2045	100,000	6.47%	3.81%	0.25%
6	3.93% Series X: Due 3/2/2055	200,000	12.94%	3.95%	0.51%
7	3.93% Series Y: Due 7/15/2045	160,000	10.36%	3.96%	0.41%
8	3.82% Series Z: Due 10/3/2047	60,000	3.88%	3.86%	0.15%
9	3.89% Series AA: Due 2/1/2048	60,000	3.88%	3.93%	0.15%
10	4.04% Series AB: Due 2/1/2058	125,000	8.09%	4.07%	0.33%
11	3.11% Series AC: Due 5/5/2050	200,000	12.94%	3.14%	0.41%
12	3.50% Series AD: Due 3/31/2052	150,000	9.71%	3.54%	0.34%
13	Total Long Term Debt	1,545,000	100.00%		4.12%
14	Unamortized Call Premium	(13,186)			
15	Long-Term Debt	<u>\$ 1,531,814</u>			
16	Annualized Cost	\$ 63,697			
17	Amortization of Loss on Reacquired debt	<u>2,014</u>			
18	Total Cost	<u>\$ 65,711</u>			<u>4.29%</u>

Duquesne Light Company
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FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
 (\$ in Thousands)

Schedule **C-2**
Witness: **Bachota/O'Brien**
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Pro Forma Plant Summary

Line #	Description	Reference Or Factor	FPFTY Ended 12/31/22 Forecast C-2, P-2	Adjustments C-2, P-4	Pro Forma FPFTY Ended 12/31/22 [1]+[2]
1	Intangible Plant		\$ 384,513	\$ 12,553	\$ 397,066
2	Transmission Plant:		1,122,826	-	1,122,826
3	Distribution Plant:		3,367,164	-	3,367,164
4	General Plant:		425,936	-	425,936
5	Sub Total Plant in Service	Sum L 1 to L 4	5,300,439	12,553	5,312,992
6	Completed Construction Not Classified		-	-	-
7	Plant in Service	L 5 + L 6	\$ 5,300,439	\$ 12,553	\$ 5,312,992

Duquesne Light Company
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(\$ in Thousands)

Schedule
Witness:
Page

C-2
Bachota/O'Brien
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Pro Forma Plant BY FERC Account

[1]

[2]

Line No	Description	Reference Or Factor	Account No	Pro Forma FPFTY Ended 12/31/22
	Intangible Plant			
1	Organizations		301	\$ 100
2	Franchises & Consents		302	7
3	Software		303	384,406
4	Total Intangible Plant	Sum L 1 to L 3		<u>384,513</u>
	Transmission Plant:			
5	Land and Land Rights		350	15,821
6	Structures and Improvements		352	35,315
7	Station Equipment		353	507,572
8	Towers and Fixtures		354	80,466
9	Poles and Fixtures		355	68,214
10	Overhead Conductors & Devices		356	160,803
11	Underground Conduit		357	83,002
12	Underground Conduit & Devices		358	161,447
13	Roads and Trails		359	10,186
14	Other Transmission Plant			-
15	Total Transmission Plant	Sum L 5 to L 14		<u>1,122,826</u>
	Distribution Plant:			
16	Land and Land Rights		360	23,190
17	Structures and Improvements		361	72,288
18	Station Equipment		362	536,936
19	Poles, Towers and Fixtures		364	624,016
20	Overhead Conductors and Devices		365	629,457
21	Underground Conduit		366	219,375
22	Underground Conductors and Devices		367	460,253
23	Line Transformers		368	490,788
24	OH & UND Services		369	114,962
25	Meters & Appurtencies		370	151,189
26	Meter Communication Equipment		370.1	(20)
27	Street Lighting		373	44,730
28	Other Distribution Plant			-
29	Total Distribution Plant	Sum L 16 to L 28		<u>3,367,164</u>
	General Plant:			
30	Land and Land Rights		389	6,145
31	Structures and Improvements (1)		390	197,814
32	Office Equipment & Equipment		391	48,500
33	Transportation Equipment		392	65,323
34	Stores Equipment		393	1,379
35	Tools, Shop and Garage Equipment		394	29,795
36	Laboratory Equipment		395	1,774
37	Power Operated Equipment		396	3,694
38	Communication Equipment		397	71,337
39	Miscellaneous Equipment		398	175
40	Other General Plant			-
41	Total General Plant	Sum L 30 to L 40		<u>425,936</u>
42	Total Electric Plant in Service - Accounts 101 & 106		L 4 + L 15 + L 29 + L 41	<u>\$ 5,300,439</u>

Duquesne Light Company
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(\$ in Thousands)

SCHEDULE C-2
Witness: Bachota/O'Brien
Page 3 of 4

SUMMARY PLANT IN SERVICE
1/1/22 to 12/31/22

Line #	Description	[1] Account Number	[2] Balance 12/31/21 FTY RRM C2 S2 [6]	[3] Plant Additions	[4] Plant Retirements	[5] Plant Reclass & Adjustments	[6] Balance 12/31/22
INTANGIBLE PLANT							
1	Organization	301	\$ 100	\$ -	\$ -	\$ -	\$ 100
2	Franchise & Consent	302	7	-	-	-	7
3	Miscellaneous Intangible Plant	303	388,778	27,232	(31,604)	-	384,406
4	TOTAL INTANGIBLE	Sum L 1 to L 3	388,885	27,232	(31,604)	-	384,513
TRANSMISSION PLANT							
5	Land & Land Rights	350	15,821	-	-	-	15,821
6	Structures & Improvements	352	35,315	-	-	-	35,315
7	Station Equipment	353	488,829	24,068	(5,325)	-	507,572
8	Towers and Fixtures	354	76,590	4,733	(857)	-	80,466
9	Poles and Fixtures	355	57,017	11,241	(44)	-	68,214
10	Overhead Conductors & Devices	356	129,659	32,243	(1,099)	-	160,803
11	Underground Conduit	357	83,002	-	-	-	83,002
12	Underground Conductors & Devices	358	150,359	11,355	(267)	-	161,447
13	Road and Trails	359	10,186	-	-	-	10,186
14	Regional Trans - Computer Hardware	382	-	-	-	-	-
15	Regional Trans - Computer Software	383	-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	1,046,778	83,640	(7,592)	-	1,122,826
DISTRIBUTION PLANT							
17	Land & Land Rights	360	23,190	-	-	-	23,190
18	Structures & Improvements	361	71,091	1,331	(134)	-	72,288
19	Station Equipment	362	530,048	8,611	(1,723)	-	536,936
20	Storage Battery Equipment	363	-	-	-	-	-
21	Poles, Towers and Fixtures	364	597,387	31,265	(4,636)	-	624,016
22	Overhead Conductors and Devices	365	603,286	33,148	(6,977)	-	629,457
23	Underground Conduit	366	197,042	23,827	(1,494)	-	219,375
24	Underground Conductors and Devices	367	444,270	19,745	(3,762)	-	460,253
25	Line Transformers	368	468,538	29,967	(7,717)	-	490,788
26	Services	369	111,371	6,001	(2,410)	-	114,962
27	Meters	370	146,003	5,466	(280)	-	151,189
28	Meter Communications Equipment	370.1	(20)	-	-	-	(20)
29	Leased Property On Customers Premises	372	-	-	-	-	-
30	Street Lighting and Signaling Systems	373	43,887	1,622	(779)	-	44,730
31			-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31	3,236,093	160,983	(29,912)	-	3,367,164
GENERAL PLANT							
33	Land & Land Rights	389	6,145	-	-	-	6,145
34	Structures & Improvements	390	167,681	9,633	-	-	177,314
35	Leasehold Improvements	390.2	20,500	-	-	-	20,500
36	Office furniture	391.1	5,329	-	(213)	-	5,116
37	Office equipment	391.2	37,991	10,822	(5,429)	-	43,384
38	Transportation equipment	392	63,481	6,000	(4,158)	-	65,323
39	Store equipment	393	1,379	-	-	-	1,379
40	Tools, shop and garage equipment	394	28,490	1,578	(273)	-	29,795
41	Laboratory equipment	395	1,854	-	(80)	-	1,774
42	Power operated equipment	396	3,694	-	-	-	3,694
43	Electric communications equipment	397	71,134	1,906	(1,703)	-	71,337
44	Miscellaneous equipment	398	230	-	(55)	-	175
45			-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L45	407,908	29,939	(11,911)	-	425,936
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)		5,079,664	301,794	(81,019)	-	5,300,439
48			-	-	-	-	-
49			-	-	-	-	-
50			-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	\$ 5,079,664	\$ 301,794	\$ (81,019)	\$ -	\$ 5,300,439

Duquesne Light Company
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(\$ in Thousands)

SCHEDULE C-2
Witness: Bachota/O'Brien
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PLANT ADJUSTMENTS
1/1/22 to 12/31/22

[1] [2] [3] [4] [5]

Line #	Description	Account Number	PLANT ADJUSTMENTS			
			Cloud Adjustment			
A	Total Amount of Adjustment		\$ 12,553	\$ -	\$ -	
INTANGIBLE PLANT						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-
3	Miscellaneous Intangible Plant	303	12,553	-	-	12,553
4	TOTAL INTANGIBLE	Sum L 1 to L 3	12,553	-	-	12,553
TRANSMISSION PLANT						
5	Land & Land Rights	350	-	-	-	-
6	Structures & Improvements	352	-	-	-	-
7	Station Equipment	353	-	-	-	-
8	Towers and Fixtures	354	-	-	-	-
9	Poles and Fixtures	355	-	-	-	-
10	Overhead Conductors & Devices	356	-	-	-	-
11	Underground Conduit	357	-	-	-	-
12	Underground Conductors & Devices	358	-	-	-	-
13	Road and Trails	359	-	-	-	-
14	Regional Trans - Computer Hardware	382	-	-	-	-
15	Regional Trans - Computer Software	383	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	-	-	-	-
DISTRIBUTION PLANT						
17	Land & Land Rights	360	-	-	-	-
18	Structures & Improvements	361	-	-	-	-
19	Station Equipment	362	-	-	-	-
20	Storage Battery Equipment	363	-	-	-	-
21	Poles, Towers and Fixtures	364	-	-	-	-
22	Overhead Conductors and Devices	365	-	-	-	-
23	Underground Conduit	366	-	-	-	-
24	Underground Conductors and Devices	367	-	-	-	-
25	Line Transformers	368	-	-	-	-
26	Services	369	-	-	-	-
27	Meters	370	-	-	-	-
28	Meter Communications Equipment	370.1	-	-	-	-
29	Leased Property On Customers Premises	372	-	-	-	-
30	Street Lighting and Signaling Systems	373	-	-	-	-
31			-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31	-	-	-	-
GENERAL PLANT						
33	Land & Land Rights	389	-	-	-	-
34	Structures & Improvements	390	-	-	-	-
35	Leasehold Improvements	390.2	-	-	-	-
36	Office furniture	391.1	-	-	-	-
37	Office equipment	391.2	-	-	-	-
38	Transportation equipment	392	-	-	-	-
39	Store equipment	393	-	-	-	-
40	Tools, shop and garage equipment	394	-	-	-	-
41	Laboratory equipment	395	-	-	-	-
42	Power operated equipment	396	-	-	-	-
43	Electric communications equipment	397	-	-	-	-
44	Miscellaneous equipment	398	-	-	-	-
45			-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L45	-	-	-	-
47	SUB-TOTAL		12,553	-	-	12,553
	(L 4 + L 16 + L 32 L 46)					
48			-	-	-	-
49			-	-	-	-
50			-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	\$ 12,553	\$ -	\$ -	\$ 12,553

Summary of Accumulated Depreciation

Line #	Description	[1] Reference Or Factor	FPFTY Ended 12-31-22		
			[2] Forecast 12/31/22 C-3, P-2	[3] Pro Forma Adjustments C-3, P-4	[4] Pro Forma 12/31/22 [2]+ [3]
1	Intangible Plant		\$ 249,977	\$ 7,012	\$ 256,989
2	Transmission Plant		335,205	-	335,205
3	Distribution Plant:		1,038,643	-	1,038,643
4	General Plant		178,503	384	178,887
5	ACCUMULATED DEPRECIATION	Sum L 1 to L 4	1,802,328	7,396	1,809,724
6	OTHER UTILITY PLANT		-	-	-
7	TOTAL ACCUMULATED DEPRECIATION	L 5 + L 6	\$ 1,802,328	\$ 7,396	\$ 1,809,724

Duquesne Light Company
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Schedule C-3
Witness: Bachota/O'Brien
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Accumulated Provision for Depreciation

Line No	Description	Reference Or Factor	[1] Account No	[2] Pro Forma FPFTY Ended 12/31/22
	Intangible Plant			
1	Organizations		301	\$ -
2	Franchises & Consents		302	-
3	Software		303	249,977
4	Total Intangible Plant	Sum L 1 to L 3		<u>249,977</u>
	Transmission Plant			
5	Land and Land Rights		350	(12)
6	Structures and Improvements		352	12,235
7	Station Equipment		353	158,590
8	Towers and Fixtures		354	34,400
9	Poles and Fixtures		355	17,199
10	Overhead Conductors & Devices		356	39,050
11	Underground Conduit		357	35,003
12	Underground Conduit & Devices		358	37,024
13	Roads and Trails		359	1,716
14	Other Transmission			-
15	Total Transmission Plant	Sum L 5 to L 14		<u>335,205</u>
	Distribution Plant:			
16	Land and Land Rights		360	-
17	Structures and Improvements		361	44,027
18	Station Equipment		362	189,703
19	Poles, Towers and Fixtures		364	192,716
20	Overhead Conductors and Devices		365	184,533
21	Underground Conduit		366	53,228
22	Underground Conductors and Devices		367	136,278
23	Line Transformers		368	140,769
24	OH & UND Services		369	28,630
25	Meters & Appurtenancies		370	42,906
26	Meter Communication Equipment		370.1	-
27	Street Lighting		373	25,853
28	Other Distribution			-
29	Total Distribution Plant	Sum L 16 to L 28		<u>1,038,643</u>
	General Plant			
30	Land and Land Rights		389	-
31	Structures and Improvements		390	69,670
32	Office Equipment & Equipment		391	19,378
33	Transportation Equipment		392	38,925
34	Stores Equipment		393	879
35	Tools, Shop and Garage Equipment		394	10,550
36	Laboratory Equipment		395	930
37	Power Operated Equipment		396	1,931
38	Communication Equipment		397	36,089
39	Miscellaneous Equipment		398	151
40	Total General Plant	Sum L 30 to L 39		<u>178,503</u>
41	Total Accumulated Depreciation - Accounts 101 & 106	L 4 + L 15 + L 29 + L 40		<u><u>\$ 1,802,328</u></u>

DETAIL ACCUMULATED DEPRECIATION
11/1/22 to 12/31/22

Line #	Description	Account Number	Balance 12/31/21	Depreciation Accrual	Plant Retirements	Cost of Removal	Salvage Proceeds	Salvage Amortization	Gain (Loss)	Reclass	Adjustments	Balance 12/31/22
INTANGIBLE PLANT												
1	Organization	301	-	-	-	-	-	-	-	-	-	-
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	221,087	60,494	(31,604)	-	-	-	-	-	-	249,977
4	TOTAL INTANGIBLE	Sum L 1 to L 3	221,087	60,494	(31,604)	-	-	-	-	-	-	249,977
TRANSMISSION PLANT												
5	Land & Land Rights	380	(6)	-	-	-	-	(6)	-	-	-	(12)
6	Structures & Improvements	382	11,141	1,071	-	-	-	23	-	-	-	12,235
7	Station Equipment	383	147,896	16,431	(6,325)	(1,511)	88	1,011	-	-	-	158,590
8	Towers and Fixtures	384	34,345	925	(857)	(27)	-	14	-	-	-	34,400
9	Poles and Fixtures	385	16,066	1,188	(44)	(12)	-	1	-	-	-	17,199
10	Overhead Conductors & Devices	386	39,897	2,212	(1,099)	(2,247)	96	191	-	-	-	39,050
11	Underground Conduit	387	33,558	1,444	-	-	-	1	-	-	-	35,003
12	Underground Conductors & Devices	388	34,449	2,842	(267)	(47)	47	-	-	-	-	37,024
13	Road and Trails	389	1,536	180	-	-	-	-	-	-	-	1,716
14	Regional Trans - Computer Hardware	392	-	-	-	-	-	-	-	-	-	-
15	Regional Trans - Computer Software	393	-	-	-	-	-	-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	318,882	26,293	(7,592)	(3,844)	231	1,235	-	-	-	335,205
DISTRIBUTION PLANT												
17	Land & Land Rights	380	-	-	-	-	-	-	-	-	-	-
18	Structures & Improvements	382	42,712	1,510	(134)	(98)	-	37	-	-	-	44,027
19	Station Equipment	383	179,163	11,724	(1,723)	(1,010)	8	1,541	-	-	-	189,703
20	Storage Battery Equipment	384	-	-	-	-	-	-	-	-	-	-
21	Poles, Towers and Fixtures	385	183,777	12,912	(4,636)	(3,151)	799	3,015	-	-	-	192,716
22	Overhead Conductors and Devices	386	175,283	16,513	(6,977)	(2,352)	1,475	591	-	-	-	184,533
23	Underground Conduit	387	51,775	2,908	(1,494)	(158)	155	42	-	-	-	53,228
24	Underground Conductors and Devices	388	127,615	12,371	(3,762)	(720)	680	94	-	-	-	136,278
25	Line Transformers	389	131,817	16,776	(7,117)	(1,403)	844	652	-	-	-	140,769
26	Services	390	33,146	2,215	(2,410)	(6,807)	-	2,486	-	-	-	28,630
27	Meters	370	31,971	11,158	(280)	(1)	-	58	-	-	-	42,906
28	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-
29	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-
30	Street Lighting and Signaling Systems	373	25,364	1,267	(779)	(33)	-	34	-	-	-	25,853
31	Other Distribution Plant	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31	982,423	89,354	(29,912)	(15,733)	3,961	8,550	-	-	-	1,038,643
GENERAL PLANT												
33	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-
34	Structures & Improvements	390	53,143	5,143	-	(79)	-	20	-	-	-	58,227
35	Leasehold Improvements	390.2	10,185	1,256	(213)	-	-	-	-	-	2	11,443
36	Office furniture	391.1	966	266	(5,429)	-	-	-	-	-	(23)	996
37	Office equipment	391.2	15,199	8,292	(4,158)	-	-	-	-	-	320	18,362
38	Transportation equipment	392	38,969	4,012	(4,158)	24	266	(188)	-	-	-	38,925
39	Store equipment	393	839	46	-	-	-	-	-	-	-	879
40	Tools, shop and garage equipment	394	9,626	1,167	(273)	-	-	-	-	-	(6)	10,550
41	Laboratory equipment	395	910	91	(80)	-	-	-	-	-	30	1,050
42	Power operated equipment	396	1,775	159	-	-	-	-	-	-	9	1,931
43	Electric communications equipment	397	33,282	4,748	(1,703)	-	-	(3)	-	-	-	36,089
44	Miscellaneous equipment	398	194	9	(55)	-	-	-	-	-	(248)	3
45			-	-	-	-	-	-	-	-	-	151
46	TOTAL GENERAL	Sum L 33 to L 45	165,098	25,189	(11,911)	(55)	266	(171)	-	-	87	178,503
47	SUB-TOTAL	(L 4 + L 16 + L 32 L 46)	1,687,490	201,330	(81,019)	(19,632)	4,458	9,614	-	-	87	1,802,328
48	AMI - 303		-	-	-	-	-	-	-	-	-	-
48	AMI - 370		-	-	-	-	-	-	-	-	-	-
48	AMI - 397		-	-	-	-	-	-	-	-	-	-
49	TOTAL PLANT IN SERVICE	L 47 to L 50	1,687,490	201,330	(81,019)	(19,632)	4,458	9,614	-	-	87	1,802,328

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SCHEDULE C-3
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Line #	Description	Account Number	Pro Forma Adjustments to Accumulated Depreciation		[5]
			[2]	[3]	
A Total Amount of Adjustment					
INTANGIBLE PLANT					
1	Organization	301	\$ -	\$ -	\$ -
2	Franchise & Consent	302	\$ -	\$ -	\$ -
3	Miscellaneous Intangible Plant	303	7,012	-	7,012
4	TOTAL INTANGIBLE	Sum L 1 to L3	7,012	-	7,012
TRANSMISSION PLANT					
5	Land & Land Rights	350	-	-	-
6	Structures & Improvements	352	-	-	-
7	Station Equipment	353	-	-	-
8	Towers and Fixtures	354	-	-	-
9	Poles and Fixtures	355	-	-	-
10	Overhead Conductors & Devices	356	-	-	-
11	Underground Conduit	357	-	-	-
12	Underground Conductors & Devices	358	-	-	-
13	Road and Trails	359	-	-	-
14	Regional Trans - Computer Hardware	362	-	-	-
15	Regional Trans - Computer Software	363	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	-	-	-
DISTRIBUTION PLANT					
17	Land & Land Rights	360	-	-	-
18	Structures & Improvements	361	-	-	-
19	Station Equipment	362	-	-	-
20	Storage Battery Equipment	363	-	-	-
21	Poles, Towers and Fixtures	364	-	-	-
22	Overhead Conductors and Devices	365	-	-	-
23	Underground Conduit	366	-	-	-
24	Underground Conductors and Devices	367	-	-	-
25	Line Transformers	368	-	-	-
26	Services	369	-	-	-
27	Meters	370	-	-	-
28	Meter Communications Equipment	370.1	-	-	-
29	Leased Property On Customers Premises	372	-	-	-
30	Street Lighting and Signaling Systems	373	-	-	-
31			-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31	-	-	-
GENERAL PLANT					
33	Land & Land Rights	389	-	-	-
34	Structures & Improvements	390	-	384	384
35	Leasehold Improvements	390.2	-	-	-
36	Office furniture	391.1	-	-	-
37	Office equipment	391.2	-	-	-
38	Transportation equipment	392	-	-	-
39	Store equipment	393	-	-	-
40	Tools, shop and garage equipment	394	-	-	-
41	Laboratory equipment	395	-	-	-
42	Power operated equipment	396	-	-	-
43	Electric communications equipment	397	-	-	-
44	Miscellaneous equipment	398	-	-	-
45			-	-	-
46	TOTAL GENERAL	Sum L 33 to L45	-	384	384
47	SUB-TOTAL		7,012	384	7,396
48	(L 4 + L 16 + L 32 L 46)		-	-	-
49	AMI - 303		-	-	-
50	AMI - 370		-	-	-
50	AMI - 387		-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	7,012	384	7,396

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Working Capital

<u>Line No</u>	<u>Description</u>	[1] <u>Reference</u>	[2] <u>FPFTY Ended 12/31/22</u>
1	Operation & Maintenance Expenses	C-4, P 2, L 1 to L 11	\$ 18,213
2	Supply Expense	C-4, P 2, L 18	13,797
3	Tax Expense	C-4, P 7, L 10	23,632
4	Interest Payments	C-4, P 8, L 9	(5,571)
5	Average Prepayments	C-4, P 10, L 40	18,260
6	Total Cash Working Capital Requirements	Sum L 1 to L 5	<u>\$ 68,330</u>

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Summary of Working Capital

Line #	Description	[1] Reference	[2] Test Year Expenses	[3] Number of (Lead) / Lag Days	[4] Number of (Lead) / Lag Dollars [2] * [3]	[5] Totals
<u>WORKING CAPITAL REQUIREMENT</u>						
1	REVENUE LAG DAYS	Sch C-4, P 3				57.36
2	EXPENSE LAG DAYS					
3	Payroll	Sch C-4, P 5	\$ 93,662	12.46	\$ 1,166,785	
4	Pension Expense	Sch D-7	5,000	(108.00)	(540,000)	
5	Power Purchased for Resale		-	33.88	-	
6	Other Expenses	L 23 - L 3 to L 5	129,340	44.90	5,807,386	
7	Total	Sum (L 3 to L 6)	<u>\$ 228,002</u>		<u>\$ 6,434,171</u>	
8	O & M Expense Lag Days	L 7, C 4 / C 2				<u>28.22</u>
9	Net (Lead) Lag Days	L 1 - L 8				29.14
10	Operating Expenses Per Day	L 7, C 2 / 365				<u>\$ 625</u>
11	Working Capital for O & M Expense	L 9 * L 10				\$ 18,213
12	Average Prepayments	Sch C-4, P 10				18,260
13	Tax Expense	Sch C-4, P 7				23,632
14	Interest Payments	Sch C-4, P 8				<u>(5,571)</u>
15	Total Working Capital Requirement	Sum (L 11 to L 14)				54,534
<u>WORKING CAPITAL FOR POWER PURCHASED</u>						
			<u>Expense</u>	<u>Lead (Lag) Days</u>	<u>Exp Per Day</u>	
16	Power Purchased for Resale		<u>\$ 214,471</u>			
17	Lead (Lag) Days	57.36 - 33.88		<u>23.48</u>	<u>\$ 587.59</u>	
18	WC for Power Purchased	[3] * [4]				<u>13,797</u>
19	Net WC for Rate Base	L 15 + L 18				<u>\$ 68,330</u>
<u>EXPENSE RECONCILIATION</u>						
20	Pro Forma O & M Expense		\$ 455,804			
	Less:					
21	Power Purchased for Resale		214,471			
22	Uncollectible Expense - Present Rates		12,215			
23	Uncollectible Expense-on Rev Increase		1,003			
24	Other		113			
25	Sub-Total	Sum (L 21 to L 24)	<u>227,802</u>			
26	Pro Forma Cash O&M Expense	L 20 - L25	<u>\$ 228,002</u>			

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Schedule **C-4**
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Revenue Lag

Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Sch C-4, Pg 4	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	December, 2019		\$ 86,811			
3	January		88,962	73,218		
4	February		94,931	68,658		
5	March		88,852	66,128		
6	April		89,143	60,985		
7	May		87,051	66,288		
8	June		93,802	79,517		
9	July		118,912	105,684		
10	August		124,983	91,846		
11	September		123,854	70,951		
12	October		112,627	63,831		
13	November		110,486	64,904		
14	December, 2020		114,828	77,559		
15	Total	Sum L 2 to L 14	<u>\$1,335,240</u>			
16	Average A/R Balance	<u>13</u>				
17	Factor		<u>\$102,711</u>	<u>\$ 889,568</u>	<u>8.66</u>	<u>42.15</u>
18	Collection Days Lag (L 17 [5])					42.15
19	Billing Calculation and mailing days lag					-
20	Billing Lag (Mid-Point of Service Period)		365	/ 12	* 0.5	= 15.21
21	Total Revenue Lag Days	Sum L 18 to L 20				<u>57.36</u>

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Schedule **C-4**
Witness: **O'Brien**
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Revenue By Class of Service

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Revenue By Class of Service				
		Residential	Commercial	Industrial	Lighting	Sum [1] to [4]
1	January, 2018	51,267	21,829	4,274	1,038	78,407
2	February	41,493	20,339	2,974	1,050	65,856
3	March	43,899	22,225	3,675	1,060	70,859
4	April	37,271	19,105	3,453	1,072	60,901
5	May	44,876	23,269	4,051	1,004	73,199
6	June	49,075	21,928	4,084	978	76,065
7	July	62,977	23,714	3,191	1,114	90,997
8	August	55,709	23,764	3,872	993	84,338
9	September	38,148	13,851	2,028	501	54,529
10	October	42,632	22,290	3,793	1,209	69,925
11	November	41,073	21,825	3,614	913	67,426
12	December, 2018	43,782	20,275	3,459	1,031	68,548
13	TOTAL	<u>\$ 552,204</u>	<u>\$ 254,414</u>	<u>\$ 42,468</u>	<u>\$ 11,964</u>	<u>\$ 861,050</u>
14	January, 2019	50,477	22,474	3,959	1,046	77,955
15	February	43,351	20,960	3,419	1,136	68,866
16	March	43,950	22,648	3,941	1,112	71,652
17	April	36,272	19,836	3,411	1,059	60,578
18	May	39,417	22,928	3,749	936	67,030
19	June	45,815	21,567	3,693	1,200	72,276
20	July	68,521	25,326	3,675	1,048	98,569
21	August	56,395	23,000	4,017	968	84,380
22	September	49,506	22,281	3,401	1,196	76,384
23	October	38,423	21,222	4,046	947	64,639
24	November	43,034	20,668	3,619	1,074	68,394
25	December, 2019	48,043	20,909	3,816	1,099	73,867
26	TOTAL	<u>\$ 563,205</u>	<u>\$ 263,819</u>	<u>\$ 44,747</u>	<u>\$ 12,821</u>	<u>\$ 884,592</u>
27	January, 2020	46,336	21,109	4,651	1,121	73,218
28	February	43,284	20,057	4,328	989	68,658
29	March	41,684	19,274	3,950	1,220	66,128
30	April	38,817	17,374	3,829	965	60,985
31	May	43,797	17,415	3,865	1,211	66,288
32	June	54,651	19,805	3,983	1,078	79,517
33	July	78,187	22,583	3,987	926	105,684
34	August	64,931	21,608	4,135	1,172	91,846
35	September	45,859	20,411	3,623	1,058	70,951
36	October	39,495	19,488	3,807	1,041	63,831
37	November	41,739	18,459	3,455	1,252	64,904
38	December, 2020	53,236	19,580	3,847	895	77,559
39	TOTAL	<u>\$ 592,017</u>	<u>\$ 237,163</u>	<u>\$ 47,459</u>	<u>\$ 12,929</u>	<u>\$ 889,568</u>

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Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Dollar Value [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
<u>PAYROLL</u>						
1	Union		\$ 48,400	17.00	\$ 822,793	
2	Paid Bi-Weekly with ten-day lag (14 days / 2 + 10 days)					
3	Non-Union		45,262	7.60	343,994	
4	Paid Twice Monthly (365 days / 24 / 2)					
5	Payroll Lag	Sum L 1 to L 4	<u>\$ 93,662</u>		<u>\$ 1,166,787</u>	<u>12.46</u>
<u>PENSION EXPENSE</u>						
6	Payment # 1	15-Mar	10,000	(108.00)	\$ (1,080,000)	
7	Mid-point of Service Period	1-Jul				
8	Totals & (Lead) Lag Days	L 6 + L 7	<u>10,000</u>		<u>(1,080,000)</u>	<u>(108.0)</u>
<u>PURCHASED ELECTRICITY</u>						
9	Contract Payment Lag		<u>\$ 214,471</u>	<u>33.88</u>	<u>\$ 7,266,277</u>	<u>33.88</u>
<u>OTHER O & M EXPENSES</u>						
10	FEBRUARY, 2020	Sch C-4, Pg 6	\$ 5,894		\$ 255,175	
11	MAY, 2020	Sch C-4, Pg 6	11,658		548,156	
12	AUGUST, 2020	Sch C-4, Pg 6	2,755		114,872	
13	NOVEMBER, 2020	Sch C-4, Pg 6	6,699		294,376	
14	TOTAL	Sum L 10 to L 13	<u>27,007</u>		<u>1,212,579</u>	<u>44.90</u>

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General Disbursements Lag

Line #	Description	[1] Number of CDs	[2] Cash Disbursements	[3] Dollar-Days	[4] Expense Lag-Days [3]/[2]
<u>FEBRUARY, 2020</u>					
1	Total Monthly Disbursements	3887	\$ 46,789	\$ 2,083,162	44.52
2	Total Excl Non-Expense & Under \$1,000	398	\$ 6,608	\$ 288,057	43.59
3	Total O & M Only	L 1 + L 2 362	\$ 5,894	\$ 255,175	43.29
<u>MAY, 2020</u>					
4	Total Monthly Disbursements	5079	\$ 293,381	\$ 3,007,477	10.25
5	Total Excl Non-Expense & Under \$1,000	488	\$ 38,038	\$ 786,543	20.68
6	Total O & M Only	L 4 + L 5 449	\$ 11,658	\$ 548,156	47.02
<u>AUGUST, 2020</u>					
7	Total Monthly Disbursements	4819	\$ 156,815	\$ 2,312,236	14.74
8	Total Excl Non-Expense & Under \$1,000	153	\$ 11,163	\$ 346,943	31.08
9	Total O & M Only	L 7 + L 8 138	\$ 2,755	\$ 114,872	41.69
<u>NOVEMBER, 2020</u>					
10	Total Monthly Disbursements	4303	\$ 86,657	\$ 1,565,741	18.07
11	Total Excl Non-Expense & Under \$1,000	395	\$ 24,179	\$ 453,556	18.76
12	Total O & M Only	L 10 + L 11 358	\$ 6,699	\$ 294,376	43.94
<u>TOTAL FOUR TEST MONTHS</u>					
13	Total Monthly Disbursements	L 1 + L 4 + L 7 + L 10 18088	\$ 583,641	\$ 8,968,615	15.37
14	Total Excl Non-Expense & Under \$1,000	L 2 + L 5 + L 8 + L 11 1434	\$ 79,988	\$ 1,875,099	23.44
15	Total O & M Only	L 3 + L 6 + L 9 + L 12 2243	\$ 27,007	\$ 1,212,579	44.90

Duquesne Light Company
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(\$ in Thousands)

Schedule **C-4**
Witness: **O'Brien**
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Tax Expense Lag Days

Line No.	Description	Reference Or Factor	[1] Pro Forma Proposed Rate Amount	[2] (Lead) Lag Days C-4, P 10	[3] Weighted Dollar Days [2] * [3]
1	FEDERAL INCOME TAX		\$ 37,058	19.86	\$ 735,963
2	STATE INCOME TAX		21,198	27.61	585,283
3	PURTA		999	118.36	118,242
4	PA PROPERTY TAX		665	57.86	38,477
5	CITY OF PITTSBURGH		671	134.36	90,156
6	GROSS RECEIPTS TAX		50,278	128.86	6,478,797
7	GRT - REVENUE INCREASE		4,491	128.86	578,710
8	Total	Sum L 1 to L 7			<u>\$ 8,625,626</u>
9	Days in Year				<u>365</u>
10	Average Daily Amount for Working Capital	L 8 / L 9			<u>\$ 23,632</u>

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Schedule C-4
Witness: O'Brien
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Interest Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at December 31, 2019				\$ 2,998,113
2	Long-term Debt Ratio				46.65%
3	Embedded Cost of Long-term Debt				4.29%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 60,001</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 164
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days			57.36	
8	Interest Payment lag days	L 7 - L 6			(33.89)
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (5,571)</u>

Duquesne Light Company
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TAX EXPENSE LAG DAYS

Schedule **C-4**
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Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Lead (Lag) Payment Days [1]-[2]	[4] Payment Amount	[5] Weighted Lead (Lag) Dollars [3]*[4]	[6] Payment Lead (Lag) Days [5]/[4]	[7] Revenue (Lag) Days C-4, Pg3	[8] Net Payment Lead (Lag) Days [6]-[7]
1	FEDERAL INCOME TAX	<u>25%</u>			<u>\$ 37,058</u>				
2	First Payment	04/15/22	07/01/22	77.00	\$ 9,264	713,358			
3	Second Payment	06/15/22	07/01/22	16.00	9,264	148,230			
4	Third Payment	09/15/22	07/01/22	(76.00)	9,264	(704,094)			
5	Fourth Payment	12/15/22	07/01/22	(167.00)	9,264	(1,547,153)			
6	Total				<u>\$ 37,058</u>	<u>\$ (1,389,658)</u>	<u>(37.50)</u>	<u>57.36</u>	<u>19.86</u>
7	STATE INCOME TAX	<u>25%</u>			<u>\$ 21,198</u>				
8	First Payment	03/15/22	07/01/22	108.00	\$ 5,300	572,352			
9	Second Payment	06/15/22	07/01/22	16.00	5,300	84,793			
10	Third Payment	09/15/22	07/01/22	(76.00)	5,300	(402,766)			
11	Fourth Payment	12/15/22	07/01/22	(167.00)	5,300	(885,025)			
12	Total				<u>\$ 21,198</u>	<u>(630,647)</u>	<u>(29.75)</u>	<u>57.36</u>	<u>27.61</u>
13	PURTA				<u>\$ 999</u>				
14	Payment	05/01/22	07/01/22	61.00	\$ 999	60,939	61.00	57.36	118.36
15	PA CAPITAL STOCK TAX				<u>\$ 0</u>				
16	First Payment			-	\$ -	-			
17	Second Payment			-	-	-			
18	Third Payment			-	-	-			
19	Fourth Payment			-	-	-			
20	Total				<u>\$ -</u>	<u>-</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
21	PA LOCAL & USE TAX				<u>\$ 0</u>				
22	Payment			-	\$ 0	-	0.00	0.00	0.00
23	PA PROPERTY TAX	<u>50%</u>			<u>\$ 665</u>				
24	First Payment	03/31/22	07/01/22	92.00	\$ 333	30,590			
25	Second Payment	09/30/22	07/01/22	(91.00)	333	(30,258)			
26	Total				<u>\$ 665</u>	<u>333</u>	<u>0.50</u>	<u>57.36</u>	<u>57.86</u>
27	CITY OF PITTSBURGH				<u>\$ 671</u>				
28	Payment	04/15/22	07/01/22	77.00	\$ 671	51,667	77.00	57.36	134.36
29	GROSS RECEIPTS TAX	<u>90%</u>			<u>\$ 50,278</u>				
30	90% of Estimated GRT	03/15/22	07/01/22	108.00	\$ 45,250	4,887,002			
31									
32	Balance Based on Estimate	03/15/23	07/01/22	(257.00)	5,028	(1,292,139)			
33									
34	Total				<u>\$ 50,278</u>	<u>3,594,862</u>	<u>71.50</u>	<u>57.36</u>	<u>128.86</u>

Duquesne Light Company
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Schedule C-4
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PREPAID EXPENSES

Line #	Description	[1] Total For Separation	[2] [3]	[4] TOTAL	[5] Dec-16	[6] Jan-17	[7] Feb-17	[8] Mar-17	[9] Apr-17	[10] May-17	[11] Jun-17	[12] Jul-17	[13] Aug-17	[14] Sep-17	[15] Oct-17	[16] Nov-17	[17] Dec-17
1	Property - All Risk Ins	\$ 20,045		20,045	\$ -	\$ 438	\$ 19,484	\$ 144	\$ (3)	\$ (165)	\$ (317)	\$ 162	\$ -	\$ (163)	\$ 321	\$ 158	\$ (14)
2	Liability - Misc Ins	2,221	5	2,221	308	117	-	244	211	179	149	108	74	40	6	464	433
3	Director & Officer Ins	779	-	779	117	17	-	91	78	65	52	39	26	13	-	186	142
4	Auto Ins	242	12	242	17	4	-	20	21	22	24	25	21	16	11	23	30
5	Pollution Ins	767	36	767	4	1	-	1	-	96	95	93	92	90	88	87	85
6	Insurance Exp	701	-	701	138	4	-	113	100	88	75	62	50	38	25	12	-
7	Fiduciary	500	-	500	69	17	-	53	46	38	31	23	15	8	-	114	103
8	Workers' Compensation	179	17	179	14	14	-	15	15	15	16	16	12	9	6	21	23
9	Excess General Liab Ins	14,488	-	14,488	2,212	-	-	1,720	1,475	1,118	895	671	431	216	-	3,012	2,738
10	Workers' Comp T&D	1,320	-	1,320	201	201	-	156	134	112	89	67	45	22	-	259	235
11	Amortization Offset - Ins	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Penna PUC Assessment	15,502	1,472	15,502	1,150	1,150	-	690	460	230	-	2,017	1,833	2,295	2,040	1,785	1,530
13	Prepaid Exp - 12 month Amort	21,500	489	21,500	1,580	1,580	-	1,589	2,039	2,048	1,960	1,941	1,903	2,144	2,106	2,135	1,566
14	PA GRC	-	-	133,474	-	-	-	31,564	28,296	24,712	20,152	14,067	8,800	4,775	1,108	-	-
15	DLC Sys Upgrade Proj Ins	220	3	220	61	61	-	29	24	22	19	16	14	11	9	6	6
16	IT Hardware Maintenance	25,266	1,164	25,266	3,009	3,009	-	2,834	2,577	2,525	2,200	2,102	1,949	2,111	1,808	1,457	1,530
17	IT Software Maintenance	4,179	245	4,179	375	375	-	328	278	228	178	396	344	283	234	1,037	243
18	Communication Maint/Agree	37,808	599	37,808	3,138	3,138	-	3,453	3,269	3,097	2,961	2,814	2,628	4,211	4,052	3,859	3,727
19	Smart Meter Exp	585	585	585	6	6	-	6	6	6	6	6	6	6	6	6	6
20	Enterprise App Software	16,786	1,918	16,786	1,539	1,539	-	1,382	1,296	1,607	1,446	1,396	1,289	1,217	1,129	1,323	1,244
21	IT Transmission Software	4,704	265	4,704	391	391	-	321	291	496	506	471	436	401	366	341	419
22	Cyber Security Hard/Software	3,781	207	3,781	357	357	-	326	372	345	317	289	261	237	340	313	287
23	Info Security CIP	3,822	432	3,822	191	191	-	268	403	377	362	336	309	293	266	239	346
24	IT Hard/Software Leases	13,902	742	13,902	1,488	1,488	-	1,598	1,234	1,031	1,246	1,188	1,108	1,073	929	1,021	1,244
25	Computing Platforms	17,085	338	17,085	1,348	1,348	-	1,573	1,467	1,412	1,312	1,188	1,108	1,073	1,670	1,618	1,503
26	Info Security Hard/Software	4,667	129	4,667	558	558	-	490	485	451	417	418	379	342	306	343	349
27	Oracle COE Hard/Software	13,824	522	13,824	946	946	-	577	690	1,839	1,716	1,677	1,494	1,260	1,166	964	973
28	IT Quality Assurance	1,071	71	1,071	94	94	-	66	52	38	24	10	179	160	141	126	110
29	Office of CIO	500	2	500	10	10	-	93	85	77	58	50	42	33	25	17	8
30	Network Services	341	-	341	15	15	-	11	11	51	43	36	38	37	27	17	7
31	IT Services / Support	2,345	6	2,345	269	269	-	220	195	171	147	250	259	230	201	185	212
32	RPA Software & License	1,614	4	1,614	4	4	-	147	144	140	136	132	128	125	121	117	114
33	CIP Cloud	663	71	663	60	60	-	47	31	14	75	68	61	53	46	39	32
34	OPS APPS Cloud	5,341	80	5,341	484	484	-	503	472	672	546	548	487	467	385	381	306
35	Customer Apps Cloud	633	49	633	39	39	-	20	10	-	101	92	83	74	64	55	46
36	IT Prepaid Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL	\$ 237,381		\$ 370,855	\$ 9,445	\$ 20,781	\$ 19,701	\$ 50,692	\$ 46,312	\$ 43,151	\$ 37,031	\$ 33,339	\$ 26,412	\$ 23,734	\$ 18,996	\$ 21,684	\$ 19,577
38	Number of Months	13															
39	Monthly Average	L 37 / L 38		\$ 18,260													
40	Rate Case Amount			\$ 18,260													

Plant Materials and Operating Supplies

Line No	Description	Reference Or Factor	[1]	[2]	[3]
			FPFTY Ended 12-31-22		
			Materials & Supplies	Fuel	Stores Expenses
Plant Materials & Supplies					
1	December, 2019		\$ 32,115	-	\$ -
2	January, 2020		32,210	-	-
3	February		31,652	-	-
4	March		32,381	-	-
5	April		32,248	-	-
6	May		33,638	-	-
7	June		33,826	-	-
8	July		34,222	-	-
9	August		34,488	-	-
10	September		34,419	-	-
11	October		34,586	-	-
12	November		35,238	-	-
13	December, 2020		34,246	-	-
14	Totals	Sum L 1 to L 13	<u>\$ 435,269</u>	<u>-</u>	<u>\$ -</u>
15	13-Month Average		<u>\$ 33,482</u>	<u>-</u>	<u>\$ -</u>
16	13-Month Net Average	L 14 / 13	<u>\$ 33,482</u>	<u>-</u>	<u>\$ 33,482</u>
Amounts Assigned by Function:					
17	Transmission Plant		\$ 53,881	22.18%	7,425
18	Distribution Plant		178,864	73.61%	24,648
19	General Plant		10,232	4.21%	1,410
20	Intangible Plant		-		-
21	Construction Category		-		-
22	Total	Sum L 17 to L 21	<u>\$ 242,977</u>	<u>100.00%</u>	<u>33,482</u>

Accumulated Deferred Income Taxes

Line No	Description	Reference	Pro Forma FPFTY Ended 12-31-22
		[1]	[2]
ACCUMULATED DEFERRED INCOME TAXES			
1	Transmission	A	\$ 166,107
2	Distribution	A	471,046
3	General - Transmission	A	3,945
4	General - Distribution	A	20,128
5	Smart Meter	B	30,999
6	Balance at December 31, 2022 - Utility		\$ 692,225
7	CIAC - Transmission		(16,078)
8	CIAC - Distribution	Sum L 1 to L 7	(3,090)
9	Non-Utility		(150)
10	Total ADIT	L 8 + L 9	\$ 672,907

A ADIT amounts calculated in accordance with IRS Regulation # 1.167

B ADIT on Smart Meter Plant included with Distribution

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Schedule C-7
Witness: Bachota/O'Brien
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Customer Deposits and Interest

Line #	Description	Factor Or Reference	[1] Customer Deposits	[2] Interest On Customer Deposits
1	December, 2019		\$ (11,779)	
2	January, 2020		(11,887)	\$ 51
3	February		(12,026)	44
4	March		(12,017)	48
5	April		(12,091)	47
6	May		(12,091)	52
7	June		(11,886)	44
8	July		(11,665)	48
9	August		(11,305)	49
10	September		(10,845)	38
11	October		(10,248)	39
12	November		(9,500)	35
13	December, 2020		(7,781)	37
14	Total	Sum L 1 to L 13	<u>\$ (145,121)</u>	<u>\$ 532</u>
15	Average Monthly Balance	L 14 / 13	<u>\$ (11,163)</u>	

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Schedule C-8
Witness: Bachota/O'Brien
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Capitalized Pension Adjustment

Line #	Description	Reference Or Factor	[1]	[2]	[3]
			Capitalized Pension Contribution	SFAS - 87 Pension Capitalized	Pension Contribution Capitalized Over (Under) SFAS - 87 Capitalized [1] - [2]
1	Through December 31, 2015		\$ 131,391		
2	Total Capitalized Contribution To 12-31-15		<u>\$ 131,391</u>	\$ 82,824	\$ 48,567
3	Amount Capitalized				
4	Year Ended 12-31-16		\$ 40,000		
5	Total Contribution		<u>50.00%</u>		
6	Percent Capitalized		<u>20,000</u>	\$ 7,715	\$ 12,285
7	Amount Capitalized				
8	Year Ended 12-31-17		\$ 105,000		
9	Total Contribution		<u>50.00%</u>		
10	Percent Capitalized		<u>52,500</u>	\$ 10,909	\$ 41,591
11	Amount Capitalized				
12	Year Ended 12-31-18		\$ 23,000		
13	Total Contribution		<u>50.00%</u>		
14	Percent Capitalized		<u>11,500</u>	\$ 11,210	\$ 290
15	Amount Capitalized				
16	Year Ended 12-31-19		\$ 10,000		
17	Total Contribution		<u>50.00%</u>		
18	Percent Capitalized		<u>5,000</u>	\$ 7,636	\$ (2,636)
19	Amount Capitalized				
20	HTY Ended 12-31-20		\$ 10,000		
21	Total Contribution		<u>50.00%</u>		
22	Percent Capitalized		<u>5,000</u>	\$ 9,275	\$ (4,275)
23	Amount Capitalized				
24	FTY Ended 12-31-21		\$ 10,000		
25	Total Contribution		<u>50.00%</u>		
26	Percent Capitalized		<u>5,000</u>	\$ 6,814	\$ (1,814)
27	Amount Capitalized				
28	FPETY Ended 12-31-22		\$ 10,000		
29	Total Contribution		<u>50.00%</u>		
30	Percent Capitalized		<u>5,000</u>	\$ 2,321	2,679
31	Amount Capitalized				
32	Total		<u>\$ 235,391</u>	<u>\$ 138,704</u>	<u>\$ 96,687</u>

Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 1
Earned Rate of Return with Additional Proposed Revenues - PA Jurisdiction

Line No	Description	Reference	(1) ROR Before Additional Revenues	(2) Proposed Additional Revenues	(3) ROR With Additional Revenues
1	Total Electric Rate Base	D-1, P 3	\$ 2,276,464	-	\$ 2,276,464
Total Operating Revenues:					
2	Total Sales Revenues		\$ 550,379	\$ 85,759	\$ 636,138
3	Other Revenues - Off System Sales		-	-	-
4	Other Operating Revenues		18,003	-	18,003
5	Total Revenues	L 2 to L 4	568,382	85,759	654,141
Total Operating Expenses:					
6	Operation & Maintenance Expenses		205,286	1,240	206,526
7	Depreciation & Amortization Expense		181,309	-	181,309
8	Taxes Other Than Income Taxes		41,102	4,994	46,096
9	Total Operating Expenses	L 6 to L 9	427,697	6,234	433,931
10	Utility Operating Income Before Taxes	L 5 - L 9	\$ 140,685	\$ 79,525	\$ 220,210
Income Taxes:					
11	Federal		12,470	15,032	27,502
12	State		6,290	7,945	14,234
13	Total Income Taxes	L 11 + L 12	18,759	22,977	41,736
14	Total Operating Expenses	L 9 + L 13	446,456	29,211	475,667
15	Total Operating Income	L 5 - L 14	\$ 121,926	\$ 56,548	\$ 178,475
16	Earned Rate of Return - %	L 15 / L 1	5.36%		7.84%

Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 2
 Determination of Jurisdictional Revenue Deficiency

Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Total Electric Rate Base	Table No 1	\$ 2,998,379	\$ 2,276,464	Table No 1
Total Operating Revenues:					
2	Total Sales Revenues	D-3	939,602	550,379	Table No 5
3	Other Revenues - Off System Sales	D-3	1,560	-	Table No 5
4	Other Operating Revenues	D-3	18,003	18,003	Table No 5
5	Total Revenues		959,165	568,382	
Total Operating Expenses:					
6	Operation & Maintenance Expenses	D-2	455,804	205,286	Table No 6
7	Depreciation & Amortization Expense	D-21	221,275	181,309	Table No 7
8	Taxes Other Than Income Taxes	D-20	60,288	41,102	Table No 8
9	Total Operating Expenses		737,367	427,697	
10	Utility Operating Income Before Taxes		221,798	140,685	
Income Taxes:					
11	Federal		23,540	12,470	Table No 9
12	State		14,054	6,290	Table No 9
13	Total Operating Expenses		774,960	446,456	
14	Total Operating Income		\$ 184,205	\$ 121,926	
Return Before Adjustments					
15	Earned Rate of Return - %			5.3559%	
16	Required Rate of Return - %			7.8400%	
17	Return at Required Rate of Return	B-9		178,475	
18	Income Deficiency - \$			56,549	
19	Revenue Deficiency - Tax Multiplier			1.51656	
20	Revenue Deficiency-\$	D-22, Page 4		\$ 85,759	

Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 3
Electric Rate Base - Pennsylvania

Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Electric Plant in Service	C-2	\$ 5,312,992	\$ 4,088,758	Table No 1
2	Accumulated Provision for Depreciation	C-3	(1,809,724)	(1,425,949)	Table No 1
3	Net Electric Plant in Service		<u>3,503,268</u>	<u>2,662,809</u>	
Other Rate Base Items - Additions:					
4	Cash Working Capital	C-4	68,330	46,162	Table No 12
5	Materials & Supplies	C-5	33,482	26,057	Table No 1
6	Excess Pension Capitalized	C-8	96,687	74,408	
7	Total Additions		<u>198,499</u>	<u>146,627</u>	
8	Total Rate Base Before Deductions		<u>3,701,767</u>	<u>2,809,436</u>	
Other Rate Base Items - Deductions:					
9	Customer Deposits - Account 235	C-7	(11,163)	(11,163)	Table No 1
10	Accumulated Deferred Income Taxes	C-6	(692,225)	(521,809)	Table No 1
11	Total Deductions		<u>(703,388)</u>	<u>(532,972)</u>	
12	Total Electric Rate Base		<u>\$ 2,998,379</u>	<u>\$ 2,276,464</u>	

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Schedule D-2
Witness: Davis/O'Brien
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Adjusted Net Operating Income At Present Rates

Line #	Description	Reference	[1]		[2] Adjustments D-3, Pgs 1 & 2 Increase (Decrease)	[3] Pro Forma Adjusted Year Ended 12/31/22 [1] + [2]
			FPFTY Ended 12/31/22	Forecast		
OPERATING REVENUES						
1	Distribution Tariff Charges		\$ 529,393		\$ (8,193)	521,200
2	Surcharge Revenue		61,060		(31,881)	29,179
3	Generation Charges		227,343		-	227,343
4	Transmission Charges		66,615		94,246	160,861
5	Sales for Resale (Off System)		1,560		-	1,560
6	Late Payment Fees		3,916		-	3,916
7	Reconnect Fees		707		-	707
8	Miscellaneous Service		908		-	908
9	DL Transmission Dispatch		700		-	700
10	Rent From Electric Property		11,788		-	11,788
11	Tower Attachment Revenue		319		-	319
12	Pole Attachment		-		-	-
13	Other Electric Revenue		94,930		(94,246)	684
14	Rate Increase		-		-	-
15	Total operating revenues	Sum L 1 to L 14	999,239		(40,074)	959,165
OPERATING EXPENSES						
16	Power Production Expense		-		-	-
17	Cost of Purchased Power		215,490		(1,019)	214,471
18	Other Production Expenses		-		-	-
19	Transmission		12,439		201	12,640
20	Distribution		55,023		693	55,717
21	Customer accounts	1.3000%	46,903		(21,245)	25,658
22	Customer service and info		4,884		4,011	8,894
23	Sales		-		-	-
24	Administrative and general	0.1461%	138,639		(215)	138,424
25	Depreciation		198,544		3,370	201,914
26	Amortization Other		16,850		-	16,850
27	Amort of Cloud Expenditures		-		2,511	2,511
28	Taxes other than income	5.8233%	64,589		(4,301)	60,288
29	Other		-		-	-
30	Total operating expenses	Sum L 16 to L 29	753,361		(15,994)	737,367
31	Net Operating Income - BIT	L 15 - L 30	\$ 245,878		\$ (24,080)	221,798
INCOME TAX EXPENSE						
32	State Income Taxes					14,054
33	Federal Income Taxes					23,541
34	Total Income Taxes	L 32 + L 33				37,595
35	Net Operating Income	L 31 - L 34				\$ 184,203

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

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Adjustments to Net Operating Income

Line #	Description	Factor Or Reference	Forecast And Allocated	Adjustments												Sub-Total Proforma
				[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
				Remove Surcharges D-5A & D-6A	Revenue Loss D-5B	Revenue Annualization D-5C	Other Revenue D-5D	Revenue Recl. D-5	Supply Expense D-6A	Salaries & Wages D-7	Rate Case Normalization D-8	Interest Cust Dep C-7	Benefits & Pensions D-9			
OPERATING REVENUE																
1	Distribution Tariff Charges		\$ 529,393	-	\$ (8,451)	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521,200	
2	Surcharge Revenue		61,060	(31,881)	-	-	-	-	-	-	-	-	-	-	29,179	
3	Generation Charges		227,343	-	-	-	-	-	-	-	-	-	-	-	227,343	
4	Transmission Charges		66,615	-	-	-	-	94,246	-	-	-	-	-	-	160,861	
5			-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Sales for Resale (Off System)		1,560	-	-	-	-	-	-	-	-	-	-	-	1,560	
7			-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Late Payment Fees		3,916	-	-	-	-	-	-	-	-	-	-	-	3,916	
9	Reconnect Fees		707	-	-	-	-	-	-	-	-	-	-	-	707	
10	Miscellaneous Service		908	-	-	-	-	-	-	-	-	-	-	-	908	
11	DL Transmission Dispatch		700	-	-	-	-	-	-	-	-	-	-	-	700	
12	Rent From Electric Property		11,788	-	-	-	-	-	-	-	-	-	-	-	11,788	
13	Tower Attachment Revenue		319	-	-	-	-	-	-	-	-	-	-	-	319	
14	Pole Attachment		-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Other Electric Revenue		94,930	-	-	-	-	(64,246)	-	-	-	-	-	-	684	
16	Total operating revenues	Sum L 1 to L 15	999,239	(31,881)	(8,451)	258	-	-	-	-	-	-	-	-	959,165	
OPERATING EXPENSE																
17			-	-	-	-	-	-	-	-	-	-	-	-	-	
18	Power Production Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Cost of Purchased Power		215,490	-	-	-	-	-	(1,019)	-	-	-	-	-	214,471	
20	Other Production Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Transmission		12,439	-	-	-	-	-	-	201	-	-	-	-	12,640	
22	Distribution		55,023	(18)	-	-	-	-	-	711	-	-	-	-	55,717	
23	Customer accounts		46,903	(28,344)	-	-	-	-	-	245	-	-	-	-	18,804	
24	Customer service and info		4,884	-	-	-	-	-	-	2	-	-	-	-	5,417	
25	Sales		-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Administrative and general		138,639	(269)	-	-	-	-	-	1,030	28	-	(1,004)	-	138,424	
27	Depreciation		198,544	-	-	-	-	-	-	-	-	-	-	-	198,544	
28	Amortization Other		16,850	-	-	-	-	-	-	-	-	-	-	-	16,850	
29	Amort of Cloud Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Taxes other than income		64,589	-	-	-	-	-	-	-	-	-	-	-	64,589	
31	Total operating expenses	Sum L 17 to L 30	753,361	(28,631)	-	-	-	-	(1,019)	2,189	28	532	(1,004)	-	725,456	
32	Net operating margins Before Income Tax	L 16 - L 31	\$ 245,878	\$ (3,250)	\$ (8,451)	\$ 258	\$ -	\$ -	\$ 1,019	\$ (2,189)	\$ (28)	\$ (532)	\$ 1,004	\$ -	\$ 233,709	

Duquesne Light Company
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FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
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Adjustments to Net Operating Income

Line #	Description	Factor Or Reference	From Page 1 Sub-total	[13]	[14]	[15]	[16]	Adjustments		[18]	[19]	[20]	[21]	[22]	[23]	[24]
				Uncollectible Expense D-10	Cloud Adjustment D-11	Gross Receipts Tax Exp D-20	FICA, FUI SUI Exp D-20	Pro Forma Depre Adj D-21	COVID Residential D-16	COVID Recovery D-12	COVID Stimulus D-13	EV Adjust Depreciation D-15	EV Net Recovery D-14	Total Proforma		
OPERATING REVENUE																
33	Distribution Tariff Charges		521,200													521,200
34	Surcharge Revenue		29,179													29,179
35	Generation Charges		227,343													227,343
36	Transmission Charges		160,861													160,861
37			-													-
38	Sales for Resale (Off System)		1,560													1,560
39			-													-
40	Late Payment Fees		3,916													3,916
41	Reconnect Fees		707													707
42	Miscellaneous Service		908													908
43	DL Transmission Dispatch		700													700
44	Rent From Electric Property		11,788													11,788
45	Tower Attachment Revenue		319													319
46	Pole Attachment		-													-
47	Other Electric Revenue		684													684
48	Total operating revenues	Sum L 33 to L 47	959,165	-	-	-	-	-	-	-	-	-	-	-	-	959,165
OPERATING EXPENSE																
49	0		-													-
50	Power Production Expense		-													-
51	Cost of Purchased Power		214,471													214,471
52	Other Production Expenses		-													-
53	Transmission		12,640													12,640
54	Distribution		55,717													55,717
55	Customer accounts		18,804		4,760							2,084				25,668
56	Customer service and info		5,417		-			1,220			1,932		233			8,894
57	Sales		-		-			-			-		-		92	-
58	Administrative and general		138,424		-			-			-		-			138,424
59	Depreciation		198,544		-			-		2,933	-		-	437		201,914
60	Amortization Other		16,850		-			-		-			-			16,850
61	Amort of Cloud Expenditures		-		2,511			-		-			-		2,511	-
62	Taxes other than income		64,589		-		(4,487)		196				-			60,288
63	Total operating expenses	Sum L 49 to L 62	725,456	4,760	2,511	(4,487)	(4,487)	196	196	2,933	1,220	4,026	233	437	92	737,367
64	Net operating margins Before Income Tax	L 48 - L 63	\$ 233,709	\$ (4,760)	\$ (2,511)	\$ 4,487	\$ (4,487)	\$ (196)	\$ (196)	\$ (2,933)	\$ (1,220)	\$ (4,026)	\$ (233)	\$ (437)	\$ (92)	\$ 221,798

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule D-5
Witness: O'Brien
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Summary of Revenue Adjustments

Line #	Description	[1] Reference Or Account Number	[2] FPFTY Ended 12-31-19 Forecast	[3] D-5A Remove Surcharges	PRO FORMA ADJUSTMENTS				[9] Profoma Adjusted At Present Rates [2] + [8]
					[4] D-5B Revenue Loss	[5] D-5C Revenue Annualization	[6] Other	[7] Reclass	
1	Distribution Tariff Charges		\$ 529,393	\$ -	\$ 258	\$ -	\$ -	\$ (8,193)	\$ 521,200
2	Surcharge Revenue		61,060	(31,881)	-	-	-	(31,881)	29,179
3	Generation Charges		227,343	-	-	-	-	-	227,343
4	Transmission Charges		66,615	-	-	-	95,265	95,265	161,880
5	Sum Sales to Customers	Sum L 1 to L 3	884,411	(31,881)	258	-	95,265	55,191	939,602
6	SP Distribution Revenue		-	-	-	-	-	-	-
7	Sub-Total	L 4 + L 5	884,411	(31,881)	258	-	95,265	55,191	939,602
8	Sales for Resale (Off System)		1,560	-	-	-	-	-	1,560
9	Total Sales of Electricity	L 6 + L 7	885,971	(31,881)	258	-	95,265	55,191	941,162
10	Late Payment Fees		3,916	-	-	-	-	-	3,916
11	Returned Check Charges		-	-	-	-	-	-	-
12	Reconnect Fees		707	-	-	-	-	-	707
13	Miscellaneous Service		908	-	-	-	-	-	908
14	DL Transmission Dispatch		700	-	-	-	(700)	(700)	-
15	Rent From Electric Property		11,788	-	-	-	-	-	11,788
16	Tower Attachment Revenue		319	-	-	-	(319)	(319)	-
17	Pole Attachment		-	-	-	-	-	-	-
18	Other Electric Revenue		-	-	-	-	-	-	-
19	AES BV Partners - Transmission		684	-	-	-	-	-	684
20	Dominion Marketing Revenue		-	-	-	-	-	-	-
21	PHM DLCO Firm		-	-	-	-	-	-	-
22	Transmission - EGS		89,713	-	-	-	(89,713)	(89,713)	-
23	Transmission - Wholesale		3,145	-	-	-	(3,145)	(3,145)	-
24	Transmission - Tax Norm		1,388	-	-	-	(1,388)	(1,388)	-
25	Total Present Rate Revenues	Sum L 8 to L 23	999,239	(31,881)	258	-	-	(40,074)	959,165
26	Other Revenue		-	-	-	-	-	-	-
27	TOTAL REVENUES	L 26 + L 27	\$ 999,239	\$ (31,881)	\$ 258	\$ -	\$ -	\$ (40,074)	\$ 959,165

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
 (\$ in Thousands)

Remove Surcharge Revenue

Line #	Description	[1] Surcharges "Rolled-in"		[2] Revenue From Surcharges Retained		[3] Sub-Total	[4] GRT 0.059 [2] * Rate	[5] Net [3] - [4]
EEG SURCHARGE								
1	RESIDENTIAL		\$ 3,038		(179)			
2	COMMERCIAL - Small C&I		1,112		(66)			
3	COMMERCIAL - Medium C&I		3,308		(195)			
4	COMMERCIAL - Large C&I		7,960		(470)			
5	Sub-Total			\$ 15,418	(910)			14,508
UNIVERSAL SERVICE								
6	RESIDENTIAL			\$ 39,703	(2,342)			
7	Sub-Total	L 6		\$ 39,703	(2,342)			37,361
CAP REVENUE CREDIT								
8	RESIDENTIAL	L 7		\$ (23,240)	-			(23,240)
9	Sub-Total							
SMART METER								
10	RESIDENTIAL		\$ -					
11	COMMERCIAL - Small C&I		-					
12	COMMERCIAL - Medium C&I		-					
13	COMMERCIAL - Large C&I		-					
14	Sub-Total	Sum L 10 to L 13		\$ -				
DISC								
15	RESIDENTIAL		17,671					
16	COMMERCIAL - Small C&I		2,378					
17	COMMERCIAL - Medium C&I		3,757					
18	COMMERCIAL - Large C&I		4,815					
19	STREET LIGHTING		599					
20	Sub-Total	Sum L 15 to L 19		29,220				
RETAIL MARKET ENHANCEMENT								
21	RESIDENTIAL		-					
22	COMMERCIAL - Small C&I		-					
23	COMMERCIAL - Medium C&I		-					
24	STREET LIGHTING		-					
25	Sub-Total	Sum L 21 to L 24		-				
STAS								
26	RESIDENTIAL		(30)					
27	COMMERCIAL - Small C&I		(4)					
28	COMMERCIAL - Medium C&I		(6)					
29	COMMERCIAL - Large C&I		(8)					
30	STREET LIGHTING		(1)					
31	Sub-Total	Sum L 26 to L 30		(49)				
32	Total Revenue - Roll Into Base Rates	Sum L 14 to L 31		\$ 29,171				
33	Total Revenue - Adjustment to Revenue	Sum L 5 to L 9				\$ 31,881		
34	Gross Receipts Tax						\$ (3,252)	\$ 28,629
35	Net Revenue after GRT offset	L 34 - L 35						(28,631)
36	Equilivant from Expense Summary	D-6A, P 1, L 30						(2)
37	Difference	L 36 + L 37						

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
 (\$ in Thousands)

Schedule D-5B
Witness: O'Brien
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Revenue Loss Adjustment

Line #	Description	Reference	[1] [2] [3] [4] [5] [6]					Pro Forma Adjustment
			2022	2023	2024	2025		
Total Pro Forma Variable Revenue								
1	--Residential		\$ 229,398	\$ 225,709	\$ 222,542	\$ 218,934		
2	--Commercial		150,716	149,150	147,631	146,107		
3	--Industrial		31,361	30,712	30,187	29,643		
4	--Street Lighting & UMS		385	386	387	389		
5	Total	Sum L 1 to L 4	<u>\$ 411,860</u>	<u>\$ 405,957</u>	<u>\$ 400,747</u>	<u>\$ 395,073</u>		
Target Revenue Loss in 2023								
6	--Residential			\$ (3,689)				
7	--Commercial			(1,566)				
8	--Industrial			(649)				
9	--Street Lighting & UMS			1				
10	Total	Sum L 6 to L 9		<u>\$ (5,903)</u>				
Target Revenue Loss in 2024								
11	--Residential				\$ (6,856)			
12	--Commercial				(3,085)			
13	--Industrial				(1,174)			
14	--Street Lighting & UMS				2			
15	Total	Sum L 11 to L 14			<u>\$ (11,113)</u>			
Target Revenue Loss in 2025								
16	--Residential					\$ (10,464)		
17	--Commercial					(4,609)		
18	--Industrial					(1,718)		
19	--Street Lighting & UMS					4		
20	Total	Sum L 16 to L 19				<u>\$ (16,787)</u>		
21	Total Revenue Loss 2020 to 2022	L 10 + L 15 + L 20					<u>\$ (33,803)</u>	
22	Average Number of Years				4			
23	Average Revenue Loss Adjustment	L 21 / L 22					<u>\$ (8,451)</u>	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule D-5C
Witness: O'Brien
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Revenue Annualization

Line #	Description	[1] Residential	[2] Small C&I	[3] Medium C&I	[4] Large C&I	[5] Street Lighting	[6] Total
1	Distribution and Generation Revenue	\$ 469,828	\$ 71,074	\$ 106,035	\$ 97,294	\$ 12,505	\$ 756,736
2	Commodity Billings in Revenues	159,152	24,622	34,174	8,870	525	227,343
3	Revenues net of Commodity - Margin (L 1 - L 2)	\$ 310,676	\$ 46,452	\$ 71,861	\$ 88,424	\$ 11,980	\$ 529,393
4	Average Monthly Customers in FPFTY	541,846	47,655	7,414	852	5,634	603,401
5	Average Annual Margin Per Customer (L 3 - L 4)	\$ 0.573	\$ 0.975	\$ 9.693	\$ 103.784	\$ 2.126	\$ 0.877
6	Number of Customers at End of Year	542,481	47,633	7,408	852	5,627	603,881
7	Change in Customers during the FPFTY (L 6 - L 4)	615	(22)	(6)	-	(7)	580
8	Annualization of Revenue L 5 * L 7	\$ 352	\$ (21)	\$ (58)	\$ -	\$ (15)	\$ 258

Duquesne Light Company
Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2022 at Customer Shopping Levels

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Rate Class	Average No. Customers	Distribution Sales (KWh)	POUR Sales (KWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Energy Efficiency (EEEC) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSIC)	Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (Whopping)	Generation Present Rate Revenue (Whopping)	Total Present Rate Revenue (Sum Col. N - P)		
1	RS	3,436,012,580	2,462,883,068	\$281,363,268	(\$19,425,733)	\$2,680,215	\$0	\$0	\$35,192,039	(\$28,816)	\$15,961,776	\$315,744,749	\$47,920,726	\$137,809,023	\$501,474,498		
2	RH	39,909	398,681,994	\$26,227,568	(\$3,686,038)	\$311,061	\$0	\$0	\$3,864,002	(\$2,554)	\$1,520,132	\$29,234,171	\$2,837,324	\$18,773,775	\$49,845,470		
3	RA	5,920	60,060,581	\$4,104,014	(\$127,948)	\$46,854	\$0	\$0	\$647,574	(\$318)	\$188,988	\$3,840,587	\$691,167	\$2,569,649	\$7,101,403		
4	GS	24,836	100,471,481	\$74,163,814	\$0	\$145,041	\$0	\$0	\$0	(\$945)	\$562,430	\$11,810,087	\$797,643	\$4,108,674	\$16,716,004		
5	GM<25	20,206	612,074,114	\$333,702,452	\$0	\$682,846	\$0	\$0	\$0	(\$2,757)	\$1,540,977	\$34,457,769	\$5,091,114	\$18,524,169	\$58,073,652		
6	GM>25	6,772	2,111,921,812	\$70,837,570	\$0	\$3,046,882	\$0	\$0	\$0	(\$5,788)	\$3,451,469	\$72,475,059	\$6,646,098	\$31,677,694	\$110,798,851		
7	GMH<25	2,507	56,250,231	\$35,989,683	\$0	\$84,145	\$0	\$0	\$0	(\$294)	\$174,812	\$3,670,756	\$369,986	\$1,989,181	\$6,028,923		
8	GMH>25	642	181,061,549	\$5,878,378	\$0	\$261,725	\$0	\$0	\$0	(\$516)	\$307,005	\$6,446,592	\$467,368	\$2,996,283	\$9,410,244		
9	GL	736	2,558,510,775	\$62,515,502	\$0	\$5,605,249	\$0	\$0	\$0	(\$873)	\$3,406,038	\$71,521,066	\$1,420,441	\$6,930,125	\$79,871,632		
10	GLH	88	314,529,656	\$7,370,247	\$0	\$840,508	\$0	\$0	\$0	(\$1,603)	\$400,538	\$8,410,620	\$348,812	\$1,939,964	\$10,699,396		
11	HVPS	20	931,486,509	\$16,272,385	\$0	\$606,080	\$0	\$0	\$0	(\$60)	\$583,924	\$20,030,794	\$0	\$0	\$20,030,794		
12	HVPS	3	1,214,168,508	\$26,812,000	\$0	\$968,132	\$0	\$0	\$0	(\$80)	\$581,553	\$12,814,906	\$0	\$0	\$12,814,906		
13	AL	1	109,708	9,882	\$0	\$0	\$0	\$0	\$0	(\$19)	\$71,033	\$1,481,576	\$0	\$30	\$1,481,576		
14	SE	1	24,591,733	0	\$0	\$0	\$0	\$0	\$0	(\$154)	\$448,716	\$9,422,276	\$0	\$0	\$9,422,276		
15	SM	174	25,004,964	\$8,031,018	\$0	\$0	\$0	\$0	\$0	(\$89)	\$55,468	\$114,821	\$0	\$6,491	\$9,692,983		
16	SH	13	865,940	\$246,410	\$0	\$0	\$0	\$0	\$0	(\$89)	\$52,975	\$1,112,396	\$25,092	\$181,146	\$1,231,311		
17	UMS	5,630	21,127,282	\$3,249,834	\$0	\$0	\$0	\$0	\$0	(\$89)	\$52,975	\$436,112	\$44	\$64,954	\$501,150		
18	PAL	774	2,685,852	\$415,378	\$0	\$0	\$0	\$0	\$0	(\$35)	\$20,769	\$436,112	\$44	\$64,954	\$501,150		
19	Total	604,358	12,058,024,546	4,081,170,936	(\$23,239,619)	\$15,418,938	\$0	\$0	\$39,703,615	(\$49,099)	\$29,225,772	\$590,452,502	\$66,814,912	\$227,343,295	\$884,410,710		
20	Other Electric Revenue:																
21	Sales for Resale (Acct. 447)																
22	Late Payment/Returned Check Charges (Acct. 450)																
23	Reconnect Fees/PJM Office (Acct. 451)																
24	Rent Electric Property (Acct. 454)																
25	Rent Electric Property (Acct. 454)																
26	Utility Operations (Acct. 457)																
27	Utility Operations (Acct. 457)																
28	Transmission - EGS (Acct. 456)																
29	Transmission - Wholesale (Acct. 456)																
30	Transmission - Tax Norm																
31	Subtotal Other Revenue																
				\$18,003,342	\$0	\$0	\$0	\$0	\$39,703,615	(\$49,099)	\$29,225,772	\$608,455,845	\$1,618,879,415	\$228,903,295	\$999,238,555		
32	Total Operating Revenue			\$547,396,238	(\$23,239,619)	\$15,418,938	\$0	\$0	\$39,703,615	(\$49,099)	\$29,225,772	\$608,455,845	\$1,618,879,415	\$228,903,295	\$999,238,555		

Duquesne Light Company
Adjusted Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2022 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	Distribution System Improvement Charge (DSIC)	Surcharge Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)
1	RS	\$281,363,268	(\$26,816)	\$281,336,452	\$15,961,776	\$297,298,228	\$47,920,726	\$137,809,023	\$483,027,977
2	RH	\$26,227,568	(\$2,554)	\$26,225,014	\$1,520,132	\$27,745,146	\$2,837,324	\$18,773,775	\$49,356,245
3	RA	\$3,085,336	(\$318)	\$3,085,018	\$188,988	\$3,274,007	\$691,167	\$2,569,649	\$6,534,823
4	GS	\$11,103,561	(\$945)	\$11,102,617	\$562,430	\$11,665,047	\$797,643	\$4,108,674	\$16,571,363
5	GM<25	\$31,936,603	(\$2,757)	\$31,933,846	\$1,640,977	\$33,574,823	\$5,091,114	\$18,524,169	\$57,190,106
6	GM>25	\$65,962,505	(\$5,798)	\$65,976,707	\$3,451,469	\$69,428,176	\$6,646,098	\$31,677,694	\$107,751,969
7	GMH<25	\$3,412,093	(\$294)	\$3,411,799	\$174,812	\$3,586,611	\$368,986	\$1,989,181	\$5,944,778
8	GMH>25	\$5,878,378	(\$516)	\$5,877,862	\$307,005	\$6,184,867	\$467,368	\$2,496,283	\$9,148,518
9	GL	\$62,515,502	(\$5,722)	\$62,509,780	\$3,406,038	\$65,915,818	\$1,420,441	\$6,930,125	\$74,266,364
10	GLH	\$7,370,247	(\$673)	\$7,369,574	\$400,538	\$7,770,112	\$348,812	\$1,939,964	\$10,058,888
11	L	\$18,272,393	(\$1,603)	\$18,270,790	\$953,924	\$19,224,714	\$0	\$0	\$19,224,714
12	HVPS	\$265,162	(\$99)	\$265,064	\$58,670	\$323,733	\$0	\$0	\$323,733
13	AL	\$1,054	(\$0)	\$1,054	\$53	\$1,106	\$97	\$319	\$1,522
14	SE	\$1,420,662	(\$119)	\$1,420,542	\$71,033	\$1,491,576	\$0	\$0	\$1,491,576
15	SM	\$8,974,314	(\$754)	\$8,973,561	\$448,716	\$9,422,276	\$0	\$269,807	\$9,692,083
16	SH	\$109,362	(\$9)	\$109,353	\$5,468	\$114,821	\$0	\$8,491	\$123,311
17	UMS	\$1,059,510	(\$89)	\$1,059,421	\$52,975	\$1,112,396	\$25,092	\$181,146	\$1,318,635
18	PAL	\$415,378	(\$35)	\$415,343	\$20,769	\$436,112	\$44	\$64,994	\$501,150
19	Total	\$529,392,895	(\$49,099)	\$529,343,796	\$29,225,772	\$558,569,568	\$66,614,912	\$227,343,295	\$852,527,776
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)								
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,915,994		\$3,915,994		\$3,915,994		\$1,560,000	\$1,560,000
23	Reconnect Fees/PJM Office (Acct. 451)	\$707,199		\$707,199		\$707,199	\$700,000		\$3,915,994
24	Rent Electric Property (Acct. 454)	\$11,787,996		\$11,787,996		\$11,787,996			\$11,787,996
25	Rent Electric Property (Acct. 454)							\$318,500	\$318,500
26	Other Revenue (Acct. 456)	\$683,674		\$683,674		\$683,674		\$683,674	\$683,674
27	Utility Operations (Acct. 417)	\$908,480		\$908,480		\$908,480		\$908,480	\$908,480
28	Revenue Annualization	\$258,000		\$258,000		\$258,000		\$258,000	\$258,000
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			(\$8,449,647)
30	Transmission - EGS (Acct. 456)						\$89,713,126		\$89,713,126
31	Transmission - Wholesale (Acct. 456)						\$3,144,667		\$3,144,667
32	Transmission - Tax Norm						\$1,388,209		\$1,388,209
33	Subtotal Other Revenue	\$9,811,695	\$0	\$9,811,695	\$0	\$9,811,695	\$95,264,502	\$1,560,000	\$106,636,198
34	Total Operating Revenue	\$539,204,591	(\$49,099)	\$539,155,491	\$29,225,772	\$568,381,264	\$161,879,415	\$228,903,295	\$959,163,974

Duquesne Light Company
Fully Projected Future Test Year at Proposed Distribution Rates
12 Month Period Ending December 31, 2022 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change	
1	RS	\$339,210,817	\$47,920,726	\$137,809,023	\$524,940,566	\$41,912,589	8.7%	\$41,912,589	14.1%	
2	RH	\$34,060,709	\$2,837,324	\$18,773,775	\$55,671,809	\$6,315,563	12.8%	\$6,315,563	22.8%	
3	RA	\$4,001,555	\$691,167	\$2,569,649	\$7,262,372	\$727,549	11.1%	\$727,549	22.2%	
4	GS	\$13,323,510	\$797,643	\$4,108,674	\$18,229,827	\$1,658,463	10.0%	\$1,658,463	14.2%	
5	GM<25	\$38,796,851	\$5,091,114	\$18,524,169	\$62,412,134	\$5,222,028	9.1%	\$5,222,028	15.6%	
6	GM>25	\$81,439,058	\$6,646,098	\$31,677,694	\$119,762,851	\$12,010,882	11.1%	\$12,010,882	17.3%	
7	GMH<25	\$4,169,330	\$368,986	\$1,989,181	\$6,527,497	\$582,719	9.8%	\$582,719	16.2%	
8	GMH>25	\$7,496,032	\$467,368	\$2,496,283	\$10,459,683	\$1,311,165	14.3%	\$1,311,165	21.2%	
9	GL	\$76,068,001	\$1,420,441	\$6,930,125	\$84,418,567	\$10,152,184	13.7%	\$10,152,184	15.4%	
10	GLH	\$9,390,103	\$348,812	\$1,939,964	\$11,678,879	\$1,619,991	16.1%	\$1,619,991	20.8%	
11	L	\$22,632,535	\$0	\$0	\$22,632,535	\$3,407,821	17.7%	\$3,407,821	17.7%	
12	HVPS	\$323,734	\$0	\$0	\$323,734	\$0	0.0%	\$0	0.0%	
13	AL	\$1,166	\$97	\$319	\$1,581	\$59	3.9%	\$59	5.4%	
14	SE	\$1,571,485	\$0	\$0	\$1,571,485	\$79,910	5.4%	\$79,910	5.4%	
15	SM	\$9,907,082	\$0	\$269,807	\$10,176,890	\$484,806	5.0%	\$484,806	5.1%	
16	SH	\$123,255	\$0	\$8,491	\$131,745	\$8,434	6.8%	\$8,434	7.3%	
17	UMS	\$1,363,461	\$25,092	\$181,146	\$1,569,700	\$251,065	19.0%	\$251,065	22.6%	
18	PAL	\$464,238	\$44	\$64,994	\$529,277	\$28,126	5.6%	\$28,126	6.4%	
19	Total	\$644,342,923	\$66,614,912	\$227,343,295	\$938,301,131	\$85,773,355	10.1%	\$85,773,355	15.4%	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)			\$1,560,000	\$1,560,000	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)				\$3,915,994	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$3,915,994	\$700,000		\$1,407,199	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$11,787,996			\$11,787,996	\$0		\$0		
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0		
26	Other Revenue (Acct. 456)	\$683,674			\$683,674	\$0		\$0		
27	Utility Operations (Acct. 417)	\$908,480			\$908,480	\$0		\$0		
28	Revenue Annualization	\$256,000			\$256,000	\$0		\$0		
29	Revenue Loss Adjustment					\$0		\$0		
30	Transmission - EGS (Acct. 456)	(\$8,449,647)			(\$8,449,647)	\$0		\$0		
31	Transmission - Wholesale (Acct. 456)	\$89,713,126	\$89,713,126		\$89,713,126	\$0		\$0		
32	Transmission - Tax Norm	\$3,144,667	\$3,144,667		\$3,144,667	\$0		\$0		
33	Subtotal Other Revenue	\$9,811,695	\$95,264,502	\$1,560,000	\$106,636,198	\$0		\$0		
34	Total Operating Revenue	\$654,154,618	\$161,879,415	\$228,903,295	\$1,044,937,328	\$85,773,355	8.9%	\$85,773,355	15.1%	

Duke Energy Light Company
Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2022 Assuming No Customer Shopping (i.e., 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Line	Rate Class	Average No. Customers	Distribution Sales (kWh)	100% POLR Sales (kWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act.129 Energy Efficiency (EECDR) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSIC)	Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Present Rate Revenue (Sum Col. N - P)
1	RS	486,016	3,436,012,580	3,436,012,580	\$281,363,268	(\$19,425,733)	\$2,680,215	\$0	\$0	\$35,192,039	(\$26,816)	\$15,961,776	\$315,744,749	\$66,854,681	\$192,258,165	\$574,857,594
2	RH	39,909	396,681,994	396,681,994	\$26,227,568	(\$3,686,038)	\$311,061	\$0	\$0	\$3,894,002	(\$2,554)	\$1,520,132	\$22,234,171	\$3,339,032	\$22,093,436	\$53,666,640
3	RA	5,920	60,060,581	60,060,581	\$3,085,336	(\$127,848)	\$46,854	\$0	\$0	\$647,574	(\$318)	\$188,988	\$3,840,587	\$900,397	\$3,347,532	\$8,088,515
4	GS	24,936	100,471,491	100,471,491	\$11,103,561	\$0	\$145,041	\$0	\$0	\$0	(\$945)	\$562,430	\$11,810,087	\$1,080,583	\$5,566,119	\$18,456,789
5	GM<25	20,206	612,074,114	612,074,114	\$31,936,603	\$0	\$882,946	\$0	\$0	\$0	(\$2,757)	\$1,640,977	\$34,457,769	\$9,418,730	\$33,976,828	\$77,853,327
6	GMP<25	6,772	2,111,921,912	2,111,921,912	\$65,982,505	\$0	\$3,046,882	\$0	\$0	\$0	(\$5,798)	\$3,451,469	\$72,475,059	\$24,652,997	\$117,170,206	\$214,298,262
7	GMH<25	2,507	58,250,231	58,250,231	\$3,412,093	\$0	\$84,145	\$0	\$0	\$0	(\$294)	\$174,812	\$3,670,756	\$599,343	\$3,221,338	\$7,491,437
8	GL	736	181,081,549	181,081,549	\$5,878,378	\$0	\$261,725	\$0	\$0	\$0	(\$516)	\$307,005	\$6,446,592	\$1,896,019	\$9,699,226	\$18,331,837
9	GLH	88	314,529,656	314,529,656	\$62,515,502	\$0	\$5,605,249	\$0	\$0	\$0	(\$5,722)	\$3,406,038	\$71,521,066	\$28,716,420	\$171,432,889	\$242,089,044
10	L	20	937,896,579	937,896,579	\$7,370,247	\$0	\$640,508	\$0	\$0	\$0	(\$673)	\$400,538	\$8,410,620	\$3,768,742	\$17,432,889	\$29,612,251
11	L	20	937,896,579	937,896,579	\$16,272,393	\$0	\$606,080	\$0	\$0	\$0	(\$1,603)	\$653,924	\$20,030,784	\$10,652,535	\$31,963,104	\$32,696,293
12	HVPS	9	1,213,146,604	1,213,146,604	\$265,162	\$0	\$908,232	\$0	\$0	\$0	(\$89)	\$58,670	\$1,231,966	\$11,267,592	\$87,236,969	\$79,738,527
13	AL	3	109,708	109,708	\$1,054	\$0	\$0	\$0	\$0	\$0	(\$0)	\$53	\$1,106	\$1,107	\$3,652	\$5,865
14	SE	1	24,591,733	24,591,733	\$1,420,662	\$0	\$0	\$0	\$0	\$0	(\$19)	\$71,033	\$1,491,576	\$0	\$818,949	\$2,310,524
15	SM	174	25,004,964	25,004,964	\$8,974,314	\$0	\$0	\$0	\$0	\$0	(\$794)	\$448,716	\$9,422,276	\$0	\$862,971	\$10,285,247
16	SH	13	866,940	866,940	\$109,282	\$0	\$0	\$0	\$0	\$0	(\$9)	\$5,488	\$114,821	\$0	\$29,872	\$144,693
17	UMS	5,630	21,127,282	21,127,282	\$1,099,510	\$0	\$0	\$0	\$0	\$0	(\$89)	\$52,975	\$1,112,396	\$163,127	\$1,177,638	\$2,453,161
18	PAL	774	2,655,852	2,655,852	\$413,378	\$0	\$0	\$0	\$0	\$0	(\$35)	\$20,769	\$436,112	\$61	\$89,505	\$525,678
19	Total	604,356	12,056,024,546	12,056,024,546	\$229,392,895	(\$23,239,619)	\$15,418,938	\$0	\$0	\$38,703,615	(\$49,099)	\$29,225,772	\$590,452,502	\$163,301,167	\$669,132,016	\$1,422,895,685
20	Other Electric Revenue:															
21	Sales for Resale (Acct. 447)															
22	Late Payment/Returned Check Charges (Acct. 450)				\$3,915,994								\$3,915,994		\$1,560,000	\$1,560,000
23	Reconnect Fees/PJM Office (Acct. 451)				\$707,199								\$707,199			\$3,915,994
24	Rent Electric Property (Acct. 454)				\$11,787,996								\$11,787,996			\$11,787,996
25	Rent Electric Property (Acct. 454)															
26	Other Revenue (Acct. 456)				\$683,674								\$683,674			\$318,500
27	Utility Operations (Acct. 417)				\$908,480								\$908,480			\$683,674
28	Transmission - EGS (Acct. 456)															\$908,480
29	Transmission - Wholesale (Acct. 456)															\$3,144,667
30	Transmission - Tax Norm															\$1,388,209
31	Subtotal Other Revenue				\$18,003,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,003,342	\$5,551,376	\$1,560,000	\$25,114,718
32	Total Operating Revenue				\$47,396,238	(\$23,239,619)	\$15,418,938	\$0	\$0	\$38,703,615	(\$49,099)	\$29,225,772	\$608,455,845	\$168,852,543	\$670,692,016	\$1,448,000,403

Duquesne Light Company
Adjusted Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2022 Assuming No Customer Shopping (i.e. 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	Distribution System Improvement Charge (DSIC)	Surcharge Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)	
1	RS	\$281,363,268	(\$26,816)	\$281,336,452	\$15,961,776	\$297,298,228	\$66,854,681	\$192,258,165	\$556,411,074	
2	RH	\$26,227,568	(\$2,554)	\$26,225,014	\$1,520,132	\$27,745,146	\$3,339,032	\$22,093,436	\$53,177,615	
3	RA	\$3,085,336	(\$318)	\$3,085,018	\$188,988	\$3,274,007	\$900,397	\$3,347,532	\$7,521,935	
4	GS	\$11,103,561	(\$945)	\$11,102,617	\$562,430	\$11,665,047	\$1,080,583	\$5,566,119	\$18,311,749	
5	GM<25	\$31,936,603	(\$2,757)	\$31,933,846	\$1,640,977	\$33,574,823	\$9,418,730	\$33,976,828	\$76,970,381	
6	GM>25	\$65,982,505	(\$5,798)	\$65,976,707	\$3,451,469	\$69,428,176	\$24,652,997	\$117,170,206	\$211,251,380	
7	GMH<25	\$3,412,093	(\$294)	\$3,411,799	\$174,812	\$3,586,611	\$599,343	\$3,221,338	\$7,407,292	
8	GMH>25	\$5,878,378	(\$516)	\$5,877,862	\$307,005	\$6,184,867	\$1,886,019	\$9,999,225	\$18,070,112	
9	GL	\$62,515,502	(\$5,722)	\$62,509,780	\$3,406,038	\$65,915,818	\$28,716,420	\$141,861,557	\$236,493,795	
10	GLH	\$7,370,247	(\$673)	\$7,369,574	\$400,538	\$7,770,112	\$3,768,742	\$17,432,889	\$28,971,743	
11	L	\$18,272,393	(\$1,603)	\$18,270,790	\$953,924	\$19,224,714	\$10,652,335	\$51,983,164	\$81,860,213	
12	HVPS	\$265,162	(\$99)	\$265,064	\$58,670	\$323,733	\$11,267,592	\$67,238,969	\$78,830,295	
13	AL	\$1,054	(\$0)	\$1,054	\$53	\$1,106	\$1,107	\$3,652	\$5,865	
14	SE	\$1,420,662	(\$119)	\$1,420,542	\$71,033	\$1,491,576	\$0	\$818,949	\$2,310,524	
15	SM	\$8,974,314	(\$754)	\$8,973,561	\$448,716	\$9,422,276	\$0	\$862,971	\$10,285,247	
16	SH	\$109,362	(\$9)	\$109,353	\$5,468	\$114,821	\$29,872	\$144,693	\$245,616	
17	UMS	\$1,059,510	(\$89)	\$1,059,421	\$52,975	\$1,112,396	\$163,127	\$1,177,638	\$2,453,161	
18	PAL	\$415,378	(\$35)	\$415,343	\$20,769	\$436,112	\$61	\$89,505	\$525,678	
19	Total	\$529,392,895	(\$49,099)	\$529,343,796	\$29,225,772	\$558,569,568	\$163,301,167	\$669,132,016	\$1,391,002,751	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)									
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,915,994		\$3,915,994		\$3,915,994		\$1,560,000	\$1,560,000	\$3,915,994
23	Reconnect Fees/PJM Office (Acct. 451)	\$707,199		\$707,199		\$707,199	\$700,000		\$1,407,199	\$1,407,199
24	Rent Electric Property (Acct. 454)	\$11,787,996		\$11,787,996		\$11,787,996			\$11,787,996	\$11,787,996
25	Rent Electric Property (Acct. 454)						\$318,500		\$318,500	\$318,500
26	Other Revenue (Acct. 456)	\$683,674		\$683,674		\$683,674			\$683,674	\$683,674
27	Utility Operations (Acct. 417)	\$908,480		\$908,480		\$908,480			\$908,480	\$908,480
28	Revenue Annualization	\$258,000		\$258,000		\$258,000			\$258,000	\$258,000
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			(\$8,449,647)	(\$8,449,647)
30	Transmission - EGS (Acct. 456)						\$0		\$0	\$0
31	Transmission - Wholesale (Acct. 456)						\$3,144,667		\$3,144,667	\$3,144,667
32	Transmission - Tax Norm						\$1,388,209		\$1,388,209	\$1,388,209
33	Subtotal Other Revenue	\$9,811,695	\$0	\$9,811,695	\$0	\$9,811,695	\$5,551,376	\$1,560,000	\$16,923,071	\$16,923,071
34	Total Operating Revenue	\$539,204,591	(\$49,099)	\$539,155,491	\$29,225,772	\$568,381,264	\$168,852,543	\$670,692,016	\$1,407,925,822	\$1,407,925,822

Duquesne Light Company
Fully Projected Future Test Year at Proposed Distribution Rates
12 Month Period Ending December 31, 2022 Assuming No Customer Shopping (i.e. 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change	
1	RS	\$339,210,817	\$66,854,681	\$192,258,165	\$598,323,663	\$41,912,589	7.5%	\$41,912,589	14.1%	
2	RH	\$34,060,709	\$3,339,032	\$22,093,436	\$59,493,178	\$6,315,563	11.9%	\$6,315,563	22.8%	
3	RA	\$4,001,555	\$900,397	\$3,347,532	\$8,249,484	\$727,549	9.7%	\$727,549	22.2%	
4	GS	\$13,323,510	\$1,080,583	\$5,566,119	\$19,970,212	\$1,658,463	9.1%	\$1,658,463	14.2%	
5	GM<25	\$38,796,851	\$9,418,730	\$33,976,828	\$82,192,409	\$5,222,028	6.8%	\$5,222,028	15.6%	
6	GM>25	\$81,439,038	\$24,652,997	\$117,170,206	\$223,262,262	\$12,010,882	5.7%	\$12,010,882	17.3%	
7	GMH<25	\$4,169,330	\$599,343	\$3,221,338	\$7,990,011	\$582,719	7.9%	\$582,719	16.2%	
8	GMH>25	\$7,496,032	\$1,886,019	\$9,999,225	\$19,381,276	\$1,311,165	7.3%	\$1,311,165	21.2%	
9	GL	\$76,068,001	\$28,716,420	\$141,861,557	\$246,645,979	\$10,152,184	4.3%	\$10,152,184	15.4%	
10	GLH	\$9,390,103	\$3,768,742	\$17,432,889	\$30,591,734	\$1,619,991	5.6%	\$1,619,991	20.8%	
11	L	\$22,632,535	\$10,652,335	\$51,983,164	\$85,268,034	\$3,407,821	4.2%	\$3,407,821	17.7%	
12	HVPS	\$323,734	\$11,267,592	\$67,238,969	\$78,830,295	\$0	0.0%	\$0	0.0%	
13	AL	\$1,166	\$1,107	\$3,652	\$5,925	\$59	1.0%	\$59	5.4%	
14	SE	\$1,571,485	\$0	\$818,949	\$2,390,434	\$79,910	3.5%	\$79,910	5.4%	
15	SM	\$9,907,082	\$0	\$862,971	\$10,770,053	\$484,806	4.7%	\$484,806	5.1%	
16	SH	\$123,255	\$0	\$29,872	\$153,127	\$8,434	5.8%	\$8,434	7.3%	
17	UMS	\$1,363,461	\$163,127	\$1,177,638	\$2,704,226	\$251,065	10.2%	\$251,065	22.6%	
18	PAL	\$464,238	\$61	\$89,505	\$553,804	\$28,126	5.4%	\$28,126	6.4%	
19	Total	\$644,342,923	\$163,301,167	\$669,132,016	\$1,476,776,106	\$85,773,355	6.2%	\$85,773,355	15.4%	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)			\$1,560,000	\$1,560,000	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,915,994			\$3,915,994	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$707,199	\$700,000		\$1,407,199	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$11,787,996			\$11,787,996	\$0		\$0		
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0		
26	Other Revenue (Acct. 456)	\$683,674			\$683,674	\$0		\$0		
27	Utility Operations (Acct. 417)	\$908,480			\$908,480	\$0		\$0		
28	Revenue Annualization	\$258,000			\$258,000	\$0		\$0		
29	Revenue Loss Adjustment					\$0		\$0		
30	Transmission - EGS (Acct. 456)	(\$8,449,647)	\$0		(\$8,449,647)	\$0		\$0		
31	Transmission - Wholesale (Acct. 456)		\$3,144,667		\$3,144,667	\$0		\$0		
32	Transmission - Tax Norm		\$1,388,209		\$1,388,209	\$0		\$0		
33	Subtotal Other Revenue	\$9,811,695	\$4,163,167	\$1,560,000	\$15,534,862	\$0		\$0		
34	Total Operating Revenue	\$654,154,618	\$167,464,334	\$670,692,016	\$1,492,310,968	\$85,773,355	6.1%	\$85,773,355	15.1%	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
 (\$ in Thousands)

Schedule D-6 A
 Witness: O'Brien
 Page 1 of 1

Surcharge Revenue Related Expenses

Line #	Description	[1] Reference Or Account Number	[2]	[3] Universal Service	[4]	[5] EECDR Surcharge	[6] Other	[7]	[8] Total Cost Element Update Adjustment Sum [2] to [7]
<u>COST ELEMENT</u>									
1	Straight-Time Labor	10		\$ -		\$ -	\$ 501		\$ 501
2	Building Rents	14							-
3	Incentive Compensation	15					18		18
4	Materials Purchased	23					19		19
5	Employee Expenses	51					10		10
6	Surcharge Revenue Offset	53					28,631		28,631
7	Hardware/Software Maintenance	58							-
8	Professional Services	59							-
9	Uncollectible Accounts	65					6,964		6,964
10	Business Meals	75 / 76					32		32
11	TOTAL	Sum L 1 to L 10		-		-	36,175		36,175
12	Deferred Costs	66					(26,384)		(26,384)
13	Difference	L 11 + L 12		\$ -		\$ -	\$ 9,791		\$ 9,791
<u>FERC ACCOUNTS</u>									
14	Distribution Supervision	580							18
15	Customer Records & Collection Expense	903							25,626
16	Customer Assistance	908							2,719
17	Administrative and General Salaries	920							272
18	Office Supplies and Expense	921							-
19	Outside Services Employed	923							(48)
20	Miscellaneous General Expense	930							45
21	TOTAL	Sum L 14 to L 20							\$ 28,631

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule D-6 B
Witness: O'Brien
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Update Purchased Energy Expenses

Line #	Description	[1] Rate	[2] Amount	[3] Business Plan	[4] Update	[5] Adjustment
1	Generation Revenue			\$ 227,343	\$ 227,343	
2	Gross Receipts Tax	5.90%		13,413	13,413	
3	Revenue To Generation Expense	L 1 - L 2		213,930	213,930	
4	CWC Allowance		\$ 9,616			
5	Pre Tax ROR		0.106			
6	CWC Revenue Allowance	L 4 * L 5			1,019	
7	Base Generation Expense	L 3 - L 6		213,930	212,911	
8	Sales For Resale			1,560	1,560	
9	Generation Expense	L 7 + L 8		<u>\$ 215,490</u>	<u>\$ 214,471</u>	
10	Adjustment for Generation Revenue	[4] - [3]				<u>\$ (1,019)</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
 (\$ in Thousands)

Adjustment for Salaries & Wages

Line #	Description	Account Number	[1] Adjustment # 7	[2] Forecast FPFTY 12/31/19	[3] Redistribute General Categories	[4] Payroll As Distributed	[5] Total Pro Forma Payroll	[6] Adjustment
OPERATIONS								
1	Production	500-509	\$ -	-	-	-	-	\$ -
2	Generation	546-550	-	-	-	-	-	-
3	Transmission	560-567	5,555	5,555	5,555	133	5,688	5,688
4	Distribution	580-589	15,586	15,586	15,586	373	15,959	15,959
5	Customer Accounts	901-905	10,245	10,245	10,245	245	10,490	10,490
6	Customer service and information	907-910	66	66	66	2	68	68
7	Sales	911-916	-	-	-	-	-	-
8	Administration and general	920-931	40,303	40,303	40,303	964	41,268	41,268
9	Total Operations	Sum L 1 to L 8	71,756	71,756	71,756	1,717	73,473	73,473
MAINTENANCE								
10	Production	510-514	-	-	-	-	-	-
11	Generation	551-557	-	-	-	-	-	-
12	Transmission	568-573	2,850	2,850	2,850	68	2,918	2,918
13	Distribution	590-598	14,138	14,138	14,138	338	14,476	14,476
14	Administration and general	935	2,730	2,730	2,730	65	2,795	2,795
15	Total Maintenance	Sum L 10 to L 14	19,717	19,717	19,717	472	20,189	20,189
16	Total Maintenance	L 9 + L 15	91,473	91,473	-	91,473	2,189	\$ 93,662
17	Total Maintenance	L 16, C 5 / C 4	-	-	-	-	-	2.393%
OTHER								
18	Construction	107	-	-	-	-	-	-
19	Plant removal	108	-	-	-	-	-	-
20	Stores Accounts	163	-	-	-	-	-	-
21	Accrued Utility Revenue	173	-	-	-	-	-	-
22	Misc. Current & Accrued Assets	174	-	-	-	-	-	-
23	Deferred Debits	186	-	-	-	-	-	-
24	Misc Current & Accrued Liabilities	242	-	-	-	-	-	-
25	Donations	426	-	-	-	-	-	-
26	Total To "Clearing"	0	-	-	-	-	-	-
27	TOTAL PAYROLL	0	\$ 91,473	\$ -	\$ 91,473	2,393%	\$ 93,662	\$ 93,662

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022

SCHEDULE D-7
Witness: O'Brien
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Adjustment for Salaries & Wages

Adjustment # 7

(\$ in Thousands)

Line #	Description	Reference Or Function	[2] Union	[3] Non-Union	[4] Annualized Amounts	[5] Amount	[6] Amount	Pro Forma Total Payroll
1	Budget O&M Base PR Expense for FPFTY	52 / 48	\$ 42,287	\$ 43,250	\$ 85,537			[7]
2	Budget O&M Overtime PR Expense for FPFTY	80 / 20	5,135	801	5,936			
3	Total O&M Budget PR Expense	L 1 + L 2	47,422	44,051	91,473			
4	Pro Forma Rate Increase 10/1/22		2.75%					
5	Pro Forma Rate Increase 1/1/23			2.75%				
6	Number of Months for Annualization		9	12				
7	Pro Forma During FPFTY	L3/12*(L4 or 5)*L6	\$ 978	\$ 1,211	2,189			
8	Pro Forma Rate Increase 10/1/23		0.00%					
9	Number of Months		0					
10	Annualization Adjustment	(L3+L7)/12*L8*L12	\$ -				\$ 93,662	
11	Total Pro Forma - Existing Employees	[4] L 3 + L 7 + L 10						
Pro Forma For New Employees								
12	Changes to Employee Numbers		-					
13	Changes to Employee Numbers							
14	Total New Employees - On Company List	L 12 + L 13						
15	Increase for Overtime	L 2 / L 1 * L 12					\$ -	
16	Sub-Total -- Total Pay at Present Rates	Sum L 12 to L 15						
17	Increase for Pay Rates	L 4 or L 5 * L 16						
18	Pro Forma Increase for Change in Employees	L 16 + L 17						
19	Total Pro Forma Payroll	L 11 + L 18	\$ 978	\$ 1,211			\$ 93,662	
20	Total O&M Budget PR Expense	[3] L 3						
21	Payroll Increase	[6] L 19 - L 20					91,473	
22	Percent Increase	L 21 / L 20					\$ 2,189	2.393%

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

SCHEDULE D-9
Witness: O'Brien
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ADJUSTMENT---EMPLOYEE BENEFITS AND PENSION
Adjustment # 9

Line #	Description	[1] Reference	[2] Annual Contribution	[3] Pension Contribution Payments To Capital	[4] Pension Contribution Payments To Expense	[5] Total
<u>PENSION COSTS</u>						
1	Contribution - Year Ended 12/31/22		\$ 10,000			
2	Contribution - Year Ended 12/31/23		10,000			
3	Contribution - Year Ended 12/31/24		10,000			
4	Total	L 1 to L 3	<u>\$ 30,000</u>			
5	Number of Years for FPFTY Average	<u>3</u>				
6	Average for FPFTY		<u>\$ 10,000</u>			
7	Pension Capitalization / Expense Factor			<u>50.0%</u>	<u>50.0%</u>	
8	Pension Payment To Be Capitalized	L 1 * L 7		\$ 5,000		
9	Pension Payment To Be Expensed	L 6 * L 7			\$ 5,000	
10	FAS 87 Pension in Capital Additions			2,321		
11	FAS 87 Pension Expense in FPFTY				<u>6,004</u>	
12	Pension Adjustment to Plant	L 8 - L 10		<u>\$ 2,679</u>		
13	Pro Forma Pension Adjustment	L 9 - L 11				<u>\$ (1,004)</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

SCHEDULE **D-10**
Witness: **O'Brien**
PAGE 1 of 1

ADJUSTMENT---UNCOLLECTIBLE ACCOUNTS
Adjustment # 10

Line #	Description	[1] Reference	[2] Non-CAP Net Write-Offs	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
1	2015		\$ 11,683	\$ 829,479	1.41%	
2	2016		\$ 8,242	\$ 827,774	1.00%	
3	2017		\$ 12,903	\$ 819,958	1.57%	
4	2018		\$ 13,258	\$ 861,050	1.54%	
5	2019		\$ 8,799	\$ 884,592	0.99%	
6	2020		\$ 3,697	\$ 889,568	0.42%	
7	Five Year Average Sum (L 2 to L 6) / 5	5	\$ 9,380	\$ 856,588		1.100%
8	Five Year Average 2015 to 2019 Sum (L 1 to L 5) / 5	5	\$ 10,977	\$ 844,570		1.300%
	Pro Forma Adjustment					
9	Five Year Average 2015 to 2019 Sum (L 1 to L 5) / 5		\$ 939,602			
10	Five Year Average 2015 to 2019	[5] L 8		1.300%		
11	Pro Forma Uncollectibe Expense	L 9 * L 10				\$ 12,215
12	Uncollectible Expense in Forecast					7,455
13	Pro Forma Adkistment	L 11- L 12				\$ 4,760

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

SCHEDULE D-11
Witness: O'Brien
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ADJUSTMENT - CAPITALIZED CLOUD EXPENDITURES
Adjustment # 11

Line #	Year	[1]	[2]	[3]	[4]	[5]	[6]
		Plant In Service			Amortization		Net Plant [3]-[5]
		Expenditures	Closed to Plant	Total Plant	Amortization Expense	Accumulated Amortization	
1	2016	\$ 723	\$ -	\$ -	\$ -	\$ -	\$ -
2	2017	1,634	694	694	146	146	548
3	2018	4,122	4,983	5,677	352	498	5,179
4	2019	2,789	3,259	8,936	1,323	1,821	7,115
5	2020	1,161	1,222	10,158	1,771	3,592	6,566
6	2021	1,169	96	10,254	1,903	5,495	4,759
7	2022	1,920	2,993	13,247	2,211	7,706	5,541
8	Fully Amortized at 12-31-22		(694)	12,553	-	(694)	
9	Total (L 1 to L 7)	<u>\$ 13,518</u>	<u>\$ 12,553</u>			<u>\$ 7,012</u>	<u>\$ 5,541</u>
	Annualized Depreciation Expense						
10	Capital Expenditures		<u>\$ 12,553</u>				
11	Amortization Period - Years			<u>5</u>			
12	Annualized Amortization Expense	L 10 / L 11			<u>\$ 2,511</u>		

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

SCHEDULE D-12
Witness: O'Brien
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ADJUSTMENT - COVID-19 COST RECOVERY
Adjustment # 12

Line #	Year	[1] Reference	[2] Amount	[3] Amount	[4] Sub-Total	[5] Totals	[6] Annual Expense
<u>UNCOLLECTIBLE EXPENSE</u>							
1	2020 Uncollectible Expense					\$ 14,658	
2	Uncollectibles Requested in 2018 RC					<u>(10,471)</u>	
3	2020 Uncollectibles for Recovery	L 1 + L 2				4,187	
<u>2021 Uncollectible Writeoffs</u>							
4	Estimated Total uncollectible	L 1 / 12 [3]	\$ 1,222	6	7,329		
5	Recovered in Rates	L 2 / 12 / [3]	(873)	6	<u>(5,236)</u>		
6	Net 2021 Uncollectibles	L 4 + L 5				2,094	
<u>OPERATING COSTS</u>							
7	Overtime Labor & Fringes			\$ 829			
8	Outside Services			1,415			
9	Materials			374			
10	Transportation			209			
11	Other Expenditures			113			
12	Late Payment Charges Waived			2,573			
13	Reconnect Fees Waived			432			
14	Total Additional Costs	L 7 to L 13		<u>432</u>	5,945		
15	Savings from Operation Expense			<u>(750)</u>			
16	Total Savings	Line 15			<u>(750)</u>		
17	Net Additional Costs to 12-31-20	L 14 + L 16				5,195	
18	2021 Estimated Net Operating Costs					<u>600</u>	
19	Total Costs to be Recovered	L 3 to L 18				12,076	
20	Recovery Period in Years					<u>3</u>	
21	Annual Expense Adjustment	L 19 / L 20					<u>\$ 4,025</u>

DUQUESNE LIGHT COMPANY
 FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022

SCHEDULE D-15
 Witness: O'Brien
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EV Depreciation Adjustment
 Adjustment # 15

Line #	Year	[1]	[2]	[3]	[4]	[5]	[6]
	2020	2021	2022	2022	2022	2022	Plant

ACCUMULATED DEPRECIATION ADJUSTMENT

1	Addition to Plant in Service	\$ 874	\$ 1,387	\$ 1,884	\$ 352	\$ 728	\$ 5,225
2	A/C 390 Depreciation Rate	2.78%	3.10%	3.18%	3.18%	3.18%	
3	Number of Months in Service	1					
4	Number of Months in Service	12	6				
5	Number of Months in Service	12	12	6	6	6	
6	Depreciation in 2020 (L1*L2*L3/12)	\$ 2					\$ 2
7	Depreciation in 2021 (L1*[2]L2*L4) or (L1*L2*L4/12)	27	\$ 21				48
8	Depreciation in 2022 (L1*[3]L2*L6) or (L1*L2*L5/12)	28	44	30	6	12	120
9	Included in Accumulated Depreci (Sum L 6 to L 8)	57	65	30	6	12	170
10	Correct Depreciation Rate	10.00%	10.00%	10.00%	20.00%	10.00%	
11	Depreciation in 2020 (L1*L10*L3/12)	\$ 7					\$ 7
12	Depreciation in 2021 (L1*[2]L10*L4) or (L1*L10*L4/12)	87	\$ 69				156
13	Depreciation in 2022 (L1*[3]L10*L6) or (L1*L10*L5/12)	87	139	94	35	36	391
14	Updated Accumulated Depreciati Sum L 11 to L 13	181	208	94	35	36	554
15	Increase in Accum Depre (L 14 - L 9)	\$ 124	\$ 143	\$ 64	\$ 29	\$ 24	\$ 384

DEPRECIATION EXPENSE ADJUSTMENT

16	Depreciation Expense in BP (Line 8)	\$ 28	\$ 44	\$ 30	\$ 6	\$ 12	\$ 120
17	Annualized Depreciation Expens (L1*L10)	87	139	188	70	73	557
18	Depreciaton Expense Adjustmen (L17*L16)	\$ 59	\$ 95	\$ 158	\$ 64	\$ 61	\$ 437

DUQUESNE LIGHT COMPANY
 FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
 (\$ in Thousands)

SCHEDULE D-16
 Witness: O'Brien
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ADJUSTMENT - COVID-19 RESIDENTIAL PROGRAM
 Adjustment # 16

Line #	Year	[1]	[2]	[3]	[4]	[5]
		Amount	Amount	Amount	Amount	Annual Expense

Residential Crisis Recovery Program

1	Number of Customers Participating			10,000		
2	Average Amount of Forgiveness Per Customer			\$ 0.300		
3	Total Discounts			3,000		
4	Incremental Program Costs			<u>500</u>		
5	Total Program Cost			\$ 3,500		
6	Normalized over # of Years			<u>3</u>		
7	Normalization of Expense					\$ 1,167
8	Total Annual Revocery					<u>\$ 1,167</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule D-20
Witness: Simpson/O'Brien
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Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2] Recorded 2020	[3] Forecast Amounts FPFTY	[4] Pro Forma Adjustments	[5] Pro Forma Tax Expense FPFTY
1	PURTA Taxes	408.1	\$ 889	\$ 999	\$ -	\$ 999
2	Capital Stock		-	0		0
3	Miscellaneous		118	0	-	0
4	Social Security	408.3	6,340	7,066	169	7,235
5	FUTA	408.2	35	61	2	63
6	SUTA	408.4	298	368	9	377
7	Gross Receipts		50,723	54,775	(4,497)	50,278
8	Other Property Taxes		650	665		665
9	City of Pittsburgh Payroll Tax		253	655	16	671
10	Total	L 1 to L 9	<u>\$ 59,306</u>	<u>\$ 64,589</u>	<u>\$ (4,301)</u>	<u>\$ 60,288</u>

GROSS RECEIPT TAX PRO FORMA AT PRESENT RATES

11	Revenue From Sales to Customers		\$ 891,502
12	Uncollectibles		(7,455)
13	Surcharge Revenue Removed		(31,881)
14	Net Taxable	L 11 to L 13	852,166
15	Tax Rate		5.90%
16	Gross Receipts Taxes at Present Rates	L 14 * L 15	50,278
17	Budget Amount		54,775
18	Adjustment	L 16 - L 17	<u>\$ (4,497)</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule **D-20**
Witness: **O'Brien**
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Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2]	[3] FPFTY	[4] S&W Adjustment	[5] Increase in Payroll Taxes
1	Total Payroll Charged to Expense			<u>\$ 91,473</u>	<u>\$ 2,189</u>	
2	FICA Expense			<u>\$ 7,066</u>		
3	FICA Expense - Percent	L 2 / L 1		<u>7.72%</u>	<u>7.72%</u>	
4	Pro Forma FICA Expense on Pro Forma S&W	[4] L 1 * L 3				\$ 169
5	FUTA Expense			<u>\$ 61</u>		
6	FUTA Expense - Percent	L 5 / L 1		<u>0.07%</u>	<u>0.07%</u>	
7	Pro Forma FUTA Expense on Pro Forma S&W	[4] L 1 * L 6				2
8	SUTA Expense			<u>\$ 368</u>		
9	SUTA Expense - Percent	L 8 / L 1		<u>0.40%</u>	<u>0.40%</u>	
10	Pro Forma SUTA Expense on Pro Forma S&W	[4] L 1 * L 9				9
11	City of Pittsburgh Payroll Tax Expense			<u>\$ 655</u>		
12	SUI Expense - Percent	L 11 / L 1		<u>0.72%</u>	<u>0.72%</u>	
13	Pro Forma SUI Expense on Pro Forma S&W	[4] L 1 * L 12				16
14	Pro Forma Adjustment	L 4 to L 13				<u>\$ 196</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule **D-21**
Witness: **O'Brien**
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Depreciation and Annualization Expense Adjustment

Line #	Description	[1] Account Number	[2] Current Depreciation Rate	[4] Plant Balance At			[6] Depreciation Expense	
				12/31/21	12/31/22	[5] Other	For Year	Annualized
							[3] [3]+[4])/2*[2]	[7] [2]*[4]
INTANGIBLE PLANT								
1	Organization	301		\$ 100	\$ 100	\$ -	\$ -	\$ -
2	Franchise & Consent	302		7	7	-	-	-
3	Miscellaneous Intangible Plant	303	0.1551	388,778	384,406	-	59,973	59,633
4	TOTAL INTANGIBLE	Sum L 1 to L 3		388,885	384,513	-	59,973	59,633
TRANSMISSION PLANT								
5	Land & Land Rights	350	0.0000	15,821	15,821	-	-	-
6	Structures & Improvements	352	0.0301	35,315	35,315	-	1,063	1,063
7	Station Equipment	353	0.0326	488,829	507,572	-	16,241	16,547
8	Towers and Fixtures	354	0.0120	76,590	80,466	-	942	966
9	Poles and Fixtures	355	0.0193	57,017	68,214	-	1,208	1,317
10	Overhead Conductors & Devices	356	0.0163	129,659	160,803	-	2,367	2,621
11	Underground Conduit	357	0.0173	83,002	83,002	-	1,436	1,436
12	Underground Conductors & Devices	358	0.0183	150,359	161,447	-	2,853	2,954
13	Road and Trails	359	0.0177	10,186	10,186	-	180	180
14	Regional Trans - Computer Hardware	382	0.0000	-	-	-	-	-
15	Regional Trans - Computer Software	383	0.0000	-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15		1,046,778	1,122,826	-	26,290	27,084
DISTRIBUTION PLANT								
17	Land & Land Rights	360	0.0000	23,190	23,190	-	-	-
18	Structures & Improvements	361	0.0224	71,091	72,288	-	1,606	1,619
19	Station Equipment	362	0.0212	530,048	536,936	-	11,310	11,383
20	Storage Battery Equipment	363	0.0000	-	-	-	-	-
21	Poles, Towers and Fixtures	364	0.0212	597,387	624,016	-	12,947	13,229
22	Overhead Conductors and Devices	365	0.0265	603,286	629,457	-	16,334	16,681
23	Underground Conduit	366	0.0140	197,042	219,375	-	2,915	3,071
24	Underground Conductors and Devices	367	0.0272	444,270	460,253	-	12,302	12,519
25	Line Transformers	368	0.0345	468,538	490,788	-	16,548	16,932
26	Services	369	0.0209	111,371	114,962	-	2,365	2,403
27	Meters	370	0.0702	146,003	151,189	-	10,431	10,613
28	Meter Communications Equipment	370.1	0.0000	(20)	(20)	-	-	-
29	Leased Property On Customers Premises	372	0.0000	-	-	-	-	-
30	Street Lighting and Signaling Systems	373	0.0286	43,887	44,730	-	1,267	1,279
31		0	0.0000	-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31		3,236,093	3,367,164	-	88,025	89,730
GENERAL PLANT								
33	Land & Land Rights	389	0.0000	6,145	6,145	-	-	-
34	Structures & Improvements	390	0.0318	167,681	177,314	-	5,485	5,639
35	Leasehold Improvements	390.2	0.0000	20,500	20,500	-	137	137
36	Office furniture	391.1	0.0500	5,329	5,116	-	261	256
37	Office equipment	391.2	0.2000	37,991	43,384	-	8,138	8,677
38	Transportation equipment	392	0.0623	63,481	65,323	-	4,012	4,070
39	Store equipment	393	0.0333	1,379	1,379	-	46	46
40	Tools, shop and garage equipment	394	0.0400	28,490	29,795	-	1,166	1,192
41	Laboratory equipment	395	0.0500	1,854	1,774	-	91	89
42	Power operated equipment	396	0.0431	3,694	3,694	-	159	159
43	Electric communications equipment	397	0.0667	71,134	71,337	-	4,751	4,758
44	Miscellaneous equipment	398	0.0500	230	175	-	10	9
45		0	0.0000	-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L45		407,908	425,936	-	24,256	25,030
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)			5,079,664	5,300,439	-	198,544	201,477
48	EV Depreciation Adjustment			-	-	-	-	437
49	Cloud Amortization Adjustment			-	-	-	-	2,511
50				-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50		\$ 5,079,664	\$ 5,300,439	\$ -	\$ 198,544	\$ 204,425

Duquesne Light Company
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(\$ in Thousands)

Schedule **D-21**
Witness: **O'Brien**
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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1] Current Depreciation Rate	[2] Plant Balance At			[3] Depreciation Expense	
				[4] 12/31/21	[5] 12/31/22	[6] Other	[7] For Year	[8] Annualized
INTANGIBLE PLANT								
1	Organization	301					\$ -	\$ -
2	Franchise & Consent	302					-	-
3	Miscellaneous Intangible Plant	303					-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3					-	-
TRANSMISSION PLANT								
5	Land & Land Rights	350					-	-
6	Structures & Improvements	352					14	14
7	Station Equipment	353					1,701	1,701
8	Towers and Fixtures	354					1,648	1,648
9	Poles and Fixtures	355					48	48
10	Overhead Conductors & Devices	356					845	845
11	Underground Conduit	357					28	28
12	Underground Conductors & Devices	358					2	2
13	Road and Trails	359					-	-
14	Regional Trans - Computer Hardware	382					-	-
15	Regional Trans - Computer Software	383					-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15					4,286	4,286
DISTRIBUTION PLANT								
17	Land & Land Rights	360					-	-
18	Structures & Improvements	361					30	30
19	Station Equipment	362					1,097	1,097
20	Storage Battery Equipment	363					-	-
21	Poles, Towers and Fixtures	364					4,926	4,926
22	Overhead Conductors and Devices	365					240	240
23	Underground Conduit	366					138	138
24	Underground Conductors and Devices	367					(317)	(317)
25	Line Transformers	368					979	979
26	Services	369					4,968	4,968
27	Meters	370					156	156
28	Meter Communications Equipment	370.1					-	-
29	Leased Property On Customers Premises	372					-	-
30	Street Lighting and Signaling Systems	373					77	77
31		0					-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31					12,294	12,294
GENERAL PLANT								
33	Land & Land Rights	389					309	309
34	Structures & Improvements	390					-	-
35	Leasehold Improvements	390.2					-	-
36	Office furniture	391.1					-	-
37	Office equipment	391.2					-	-
38	Transportation equipment	392					(39)	(39)
39	Store equipment	393					-	-
40	Tools, shop and garage equipment	394					-	-
41	Laboratory equipment	395					-	-
42	Power operated equipment	396					-	-
43	Electric communications equipment	397					-	-
44	Miscellaneous equipment	398					-	-
45		0					-	-
46	TOTAL GENERAL	Sum L 33 to L45					270	270
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)						16,850	16,850
48	EV Depreciation Adjustment						-	-
49	Cloud Amortization Adjustment						-	-
50							-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50					\$ 16,850	\$ 16,850

Duquesne Light Company
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(\$ in Thousands)

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Witness: O'Brien
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Depreciation and Annualization Expense Adjustment

Line #	Description	[1] Account Number	[2] Current Depreciation Rate	[3] [4] [5] Plant Balance At			[6] [7] Depreciation Expense	
				12/31/21	12/31/22	Other	For Year Pg 1 + Pg 2	Annualized Pg 1 + Pg 2
INTANGIBLE PLANT								
1	Organization	301		\$ 100	\$ 100	\$ -	\$ -	\$ -
2	Franchise & Consent	302		7	7	-	-	-
3	Miscellaneous Intangible Plant	303		388,778	384,406	-	59,973	59,633
4	TOTAL INTANGIBLE	Sum L 1 to L 3		388,885	384,513	-	59,973	59,633
TRANSMISSION PLANT								
5	Land & Land Rights	350		15,821	15,821	-	-	-
6	Structures & Improvements	352		35,315	35,315	-	1,077	1,077
7	Station Equipment	353		488,829	507,572	-	17,942	18,248
8	Towers and Fixtures	354		76,590	80,466	-	2,590	2,614
9	Poles and Fixtures	355		57,017	68,214	-	1,256	1,365
10	Overhead Conductors & Devices	356		129,659	160,803	-	3,212	3,466
11	Underground Conduit	357		83,002	83,002	-	1,464	1,464
12	Underground Conductors & Devices	358		150,359	161,447	-	2,855	2,956
13	Road and Trails	359		10,186	10,186	-	180	180
14	Regional Trans - Computer Hardware	382		-	-	-	-	-
15	Regional Trans - Computer Software	383		-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15		1,046,778	1,122,826	-	30,576	31,370
DISTRIBUTION PLANT								
17	Land & Land Rights	360		23,190	23,190	-	-	-
18	Structures & Improvements	361		71,091	72,288	-	1,636	1,649
19	Station Equipment	362		530,048	536,936	-	12,407	12,480
20	Storage Battery Equipment	363		-	-	-	-	-
21	Poles, Towers and Fixtures	364		597,387	624,016	-	17,873	18,155
22	Overhead Conductors and Devices	365		603,286	629,457	-	16,574	16,921
23	Underground Conduit	366		197,042	219,375	-	3,053	3,209
24	Underground Conductors and Devices	367		444,270	460,253	-	11,985	12,202
25	Line Transformers	368		468,538	490,788	-	17,527	17,911
26	Services	369		111,371	114,962	-	7,333	7,371
27	Meters	370		146,003	151,189	-	10,587	10,769
28	Meter Communications Equipment	370.1		(20)	(20)	-	-	-
29	Leased Property On Customers Premises	372		-	-	-	-	-
30	Street Lighting and Signaling Systems	373		43,887	44,730	-	1,344	1,356
31		0		0	0	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31		3,236,093	3,367,164	-	100,319	102,024
GENERAL PLANT								
33	Land & Land Rights	389		6,145	6,145	-	309	309
34	Structures & Improvements	390		167,681	177,314	-	5,485	5,639
35	Leasehold Improvements	390.2		20,500	20,500	-	137	137
36	Office furniture	391.1		5,329	5,116	-	261	256
37	Office equipment	391.2		37,991	43,384	-	8,138	8,677
38	Transportation equipment	392		63,481	65,323	-	3,973	4,031
39	Store equipment	393		1,379	1,379	-	46	46
40	Tools, shop and garage equipment	394		28,490	29,795	-	1,166	1,192
41	Laboratory equipment	395		1,854	1,774	-	91	89
42	Power operated equipment	396		3,694	3,694	-	159	159
43	Electric communications equipment	397		71,134	71,337	-	4,751	4,758
44	Miscellaneous equipment	398		230	175	-	10	9
45		0		0	0	-	-	-
46	TOTAL GENERAL	Sum L 33 to L45		407,908	425,936	-	24,526	25,300
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)			5,079,664	5,300,439	-	215,394	218,327
48	EV Depreciation Adjustment			-	-	-	-	437
49	Cloud Amortization Adjustment			-	-	-	-	2,511
50				-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50		\$ 5,079,664	\$ 5,300,439	\$ -	\$ 215,394	\$ 221,275

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

Schedule D-22
Witness: Simpson/O'Brien/Gorman
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Income Tax Expense

Line #	Description	[1] Factor Or Reference	[2] Rate or Amount	[3] Total Company At Present Rates Forecast Amounts	[4] Pro Forma Adjustments	[5] Pro Forma FFPTY [3] + [4]	[6] Amounts	[7] Pro Forma Present rates	[8] Proposed Rate Adjustments	[9] Pro Forma Proposed Rates [7] + [8]
1	Revenue			\$ 999,239	\$ (40,074)	\$ 959,165		\$ 568,382	\$ 85,759	\$ 654,141
2	Operating Expenses			(753,361)	15,994	(737,367)		(427,697)	(6,234)	(433,931)
3	OIBIT	L 1 + L 2		245,878	(24,080)	221,798		140,685	79,525	220,210
4	Interest Expense		2,998,379				2,276,464			
5	Rate Base		0.02000				0.02000			
6	Weighted Cost of Debt	L 4 * L 5		(59,968)		(59,968)		(45,529)		(45,529)
7	Synchronized Interest Expense	L 3 + L 6		185,910	(24,080)	161,830		95,156	79,525	174,681
8	Base Taxable Income									
9	State Property Basis Adjustments									
10	Tax Basis Repairs Net of Losses			(50,135)		(50,135)		(48,295)		(48,295)
11	Sec. 263A Deductions Less CIAC			(17,703)		(17,703)		(11,618)		(11,618)
12	Cost of Removal and Salvage			(8,469)		(8,469)		(6,571)		(6,571)
13	Cost of Removal and Salvage -Amort			6,462		6,462		4,619		4,619
14	Total State Property Basis Adj			(69,845)		(69,845)		(61,864)		(61,864)
15	Pro Forma Book Depreciation	Sum L 8 to L 11	\$ 201,247				\$ 162,106			
16	State Tax Depre (Over) Under Book	L 13 - L 14	170,151	31,096		31,096	123,435	38,671		38,671
17	State Taxable Income	L 7 + L 12 + L 15		147,161	(24,080)	123,081		71,963	79,525	151,488
18	State Income Tax		9.99%		\$ 2,406	\$ (12,296)		(7,189)	\$ (7,945)	\$ (15,134)
19	Federal Property Basis Adjustments									
20	Tax Basis Repairs Net of Losses			(50,135)		(50,135)		(48,295)		(48,295)
21	Sec. 263A Deductions Less CIAC			(17,703)		(17,703)		(11,618)		(11,618)
22	Cost of Removal and Salvage			(8,469)		(8,469)		(6,571)		(6,571)
23	Cost of Removal and Salvage -Amort			6,462		6,462		4,619		4,619
24	Total Federal Property Basis Adj			(69,845)		(69,845)		(61,864)		(61,864)
25	Pro Forma Book Depreciation	Sum L 18 to L 21	\$ 201,247				\$ 162,106			
26	Federal Tax Depre (Over) Under Book	L 23 - L 24	143,662	57,585		57,585	102,474	59,632		59,632
27	Federal Taxable Income	L 7 + L 17 + L 22 + L 25		158,949	(21,674)	137,275		85,735	71,580	157,315
28	Current Federal Income Tax Expense		21.00%		4,552	(28,828)		(18,004)	(15,032)	(33,036)
29	Tax Expense before Deferred Taxes	L 17 + L 27		(48,080)		(41,123)		(25,193)		(48,170)
30	Deferred State Income Taxes									
31	State DIT - Transmission			(1,758)		(1,758)				
32	Deferred Federal Income Taxes									
33	EDIT Amortization (ARAM)	L 91		9,364		9,364		8,857		8,857
34	Normalized Basis Adjustments	L 94		(7,151)		(7,151)		(6,387)		(6,387)
35	Method Life Differences	L 97		3,075		3,075		3,931		3,931
36	Deferred Federal Income Tax	L 30 to L 32		5,288		5,288		6,401		6,401
37	Total Federal Income Tax Expense	L 27 + L 33		(28,091)		(23,540)		(11,603)	(15,032)	(26,635)
38	Combined Income Tax Expense	L 17 + L 29 + L 34		(44,550)		(37,593)		(18,792)	(22,977)	(41,769)
39	State Income Tax Expense	L 17 + L 29		16,459	(2,406)	14,054		7,189	7,945	15,134
40	Federal Income Tax Expense	L 34		28,091	(4,552)	23,540		11,603	15,032	26,635
41	Total Income Tax Expense	L 36 + L 37		44,550	(6,958)	37,593		18,792	22,977	41,769

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022

Schedule **D-22**
Witness: **Simpson/O'Brien/Gorman**
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TAX DEPRECIATION

(\$ in Thousands)

Line #	Description	[1] Factor or Reference	[2] Amount	[3] Amount	[4] 12/31/22	[5] Updated General Distribution Only
FEDERAL & STATE - Tax Basis Repairs Net of Losses						
39	---Transmission Plant		\$ (1,840)			
40	---Distribution Plant		(48,295)			\$ (48,295)
41	---General		-		\$ (50,135)	
FEDERAL & STATE - Sec 263A Deduction Plus CIAC						
42	---Transmission Plant Less CIAC		\$ (6,085)			
43	---Distribution Plant Less CIAC		(11,618)			
44	---General		-		\$ (17,703)	
FEDERAL & STATE - Cost of Removal & Salvage						
45	---Transmission Plant		\$ (2,124)			
46	---Distribution Plant		(7,298)			\$ (7,298)
47	---General		953		\$ (8,469)	\$ (6,571)
FEDERAL & STATE - Cost of Removal & Salvage Amortization						
48	---Transmission Plant		\$ 1,733			
49	---Distribution Plant		4,267			\$ 4,267
50	---General		462		\$ 6,462	\$ 4,619
STATE - Total Tax Depreciation						
51	---Transmission Plant		\$ 36,970			
52	---Distribution Plant		62,618			\$ 62,618
53	---General Plant - Transmission		9,746			
54	---General Plant - Distribution		43,789			43,789
55	---Smart Meter		17,028		\$ 170,151	17,028
FEDERAL - Total Tax Depreciation						
56	---Transmission Plant		\$ 32,133			\$ 123,435
57	---Distribution Plant		53,440			\$ 53,440
58	---General Plant - Transmission		9,055			
59	---General Plant - Distribution		40,687			40,687
60	---Smart Meter		8,347		\$ 143,662	8,347
FEDERAL & STATE - Straight Line Book on Tax						
61	---Transmission Plant		\$ 27,084			
62	---Distribution Plant		107,930			\$ 107,930
63	---General Plant - Transmission		12,057			
64	---General Plant - Distribution		54,176		\$ 201,247	54,176
FEDERAL for Deferral - Tax Basis Adjustment						
65	---Transmission Plant		\$ (1,670)			\$ 162,106
66	---Distribution Plant		(3,624)			\$ (3,624)
67	---General - Transmission		(24)			-
68	---General Plant - Distribution		(59)			(59)
69	---Smart Meter		30		\$ (5,347)	30
						\$ (3,653)

Duquesne Light Company
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FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022

Schedule **D-22**
 Witness: **Simpson/O'Brien/Gorman**
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TAX DEPRECIATION
 (\$ in Thousands)

Line #	Description	[1] Factor or Reference	[2] Amount	[3] Amount	[4] SCHEDULE Page	[5] Update General Distribution Only
FEDERAL for Deferral - Tax on Accelerated Tax Depreciation						
70	---Transmission Plant			\$ (268)		\$ 837
71	---Distribution Plant			837		
72	---General Plant - Transmission			849		
73	---General Plant - Distribution			4,165		4,165
74	---Smart Meter			5,052		5,052
75	---CIAC and Non Utility			-	10,635	-
						<u>\$ 10,054</u>
FEDERAL Excess Reversal - Tax on Basis Adjustments						
76	---Transmission Plant			(914)		
77	---Distribution Plant			2,712		2,712
78	---General Plant - Transmission			(16)		(16)
79	---General Plant - Distribution			(16)		38
80	---Smart Meter			38		
81	---CIAC			-	1,804	
						<u>\$ 2,734</u>
FEDERAL Excess Reversal - Tax on Accelerated Tax Depreciation						
82	---Transmission Plant			1,241		
83	---Distribution Plant			2,354		2,354
84	---General Plant - Transmission			196		
85	---General Plant - Distribution			1,457		1,457
86	---Smart Meter			2,312		2,312
87	---Non Utility			-		
88	---CIAC			-	7,560	
						<u>\$ 6,123</u>
FEDERAL DEFERRED EDIT Reversal						
89	Transmission - From Above L 76 to L 88, Column 3			507		8,857
90	Distribution - From Above L 76 to L 88 Column 3			8,857		8,857
91	Total					<u>\$ 9,364</u>
FEDERAL DEFERRED - Normalized Basis Adjustments						
92	Transmission - From Above L 65 to L 69 - L 76 to L 81, Column 3			(764)		(6,387)
93	Distribution - From Above L 65 to L 69 - L 76 to L 81 Column 3			(6,387)		(6,387)
94	Total					<u>\$ (7,151)</u>
FEDERAL DEFERRED - Method Life Differences						
95	Transmission - From Above L 70 to L 75 - L 82 to L 88, Column 3			(856)		3,931
96	Distribution - From Above L 70 to L 75 - L 82 to L 86 Column 3			3,931		3,931
97	Total					<u>\$ 3,075</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

GROSS REVENUE CONVERSION FACTOR

Schedule **D-22**
Witness: **Simpson/O'Brien/Gorman**
Page **4** of **4**

Line #	Description	[1] Reference Or Factor	[2] Tax Rate	[3] Factor
GROSS REVENUE CONVERSION FACTOR				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			(0.013000)
3	NET AFTER UNCOLLECTIBLE COMPONENT	L 1 + L 2		0.987000
4	GROSS RECEIPTS TAXES	[3] L 3 * Rate [2]	(0.059000)	(0.058233)
5	PUC / OCA & SBA Assessment as a % of Revenue			(0.001461)
6	NET REVENUES	Sum L 3 to L 5		0.927306
7	STATE INCOME TAXES	[3] L 6 * Rate [2]	9.9900%	(0.092638)
8	FACTOR AFTER STATE TAXES	L 6 + L 7		0.834668
9	FEDERAL INCOME TAXES	[3] L 8 * Rate [2]	21.00%	(0.175280)
10	NET OPERATING INCOME FACTOR	L 8 + L 9		0.659388
11	GROSS REVENUE CONVERSION FACTOR	1 / L 10		1.516558
12	INCOME TAX FACTOR FOR GROSS REVENUE	L 7 - L 9		26.792%
INCOME TAX FACTOR				
13	GROSS REVENUE FACTOR			1.000000
14	STATE INCOME TAXES	[3] L 13 * Rate [2]	9.9900%	(0.099900)
15	FACTOR AFTER STATE TAXES	L 13 + L 14		0.900100
16	FEDERAL INCOME TAXES	[3] L 15 * Rate [2]	21.00%	(0.189021)
17	NET OPERATING INCOME FACTOR	L 15 + L 16		0.711079
18	GROSS REVENUE CONVERSION FACTOR	1 / L 17		1.406314
19	Combined Income Tax Factor On Taxable Income	L 14 - L 16		28.892%

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

Filing Index

Exhibit 1 - Summary of Filing

Book 1

Part I - Schedule A and General Information

Part II - Primary Statements of Rate Base & Operating Income

Book 2

Part III - Rate of Return

Book 3

Part IV - Rate Structure & Cost Allocation

Book 4

Part V - Plant & Depreciation Supporting Data

Part VI - Unadjusted Comparative Balance Sheet & Operating Income Statements

Exhibits 2 thru 4 - Summary of Measures of Value & Rate of Return

Book 5

Exhibit 2 - Fully Projected Future Test Year (January 1, 2022 through December 31, 2022)

Book 6

Exhibit 3 - Future Test Year (January 1, 2021 through December 31, 2021)

Book 7

Exhibit 4 - Historic Test Year (January 1, 2020 through December 31, 2020)

Exhibit 5 - Direct Testimony

Book 8

Statement 1 - C. James Davis

Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

Statement 4 - Benjamin B. Morris

Statement 5 – Krysia Kubiak

Statement 6 – Yvonne Phillips

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Statement 9 – Jennifer Neiswonger

Book 9

Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

Statement 12 - Matthew L. Simpson

Statement 13 - Paul R. Moul

Statement 14 - James H. Milligan

Statement 15 - Howard S. Gorman

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Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies

Book 11

Exhibit 7 - Depreciation Studies

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Confidential Testimony and Exhibits

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021

Witness: **Davis**
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SECTION A				
SECTION B				
B-1	Balance Sheet	Bachota	2 pages	B_1_p1 (A1..J65)
B-2	Statement of Net Utility Operating Income	Bachota	1 page	B_2 (A131..J195)
B-3	Statement of Operating Revenues	Bachota	1 page	B_3 (A196..J260)
B-4	Operation and Maintenance Expenses	Bachota	2 pages	B_4_p1 (A261..J325)
B-5	Detail of Taxes	Simpson	1 page	B_5 (A391..J455)
B-6	Rate of Return	Milligan/Moul	1 page	B-6 (A1..Q40)
B-7	Capital Structure - Year End 12-31-21 and 12-31-22	Milligan/Moul	1 page	B-7 (A41..Q80)
B-8	Composite Cost of Long-Term Debt at 12-31-22	Milligan/Moul	1 page	B-8 (A81..Q120)
SECTION C				
C-1	Measures of Value and Rate of Return	O'Brien/Gorman	1 page	C_1_to_C_2 (A1..L50)
C-2	Pro Forma Plant Summary	Bachota/O'Brien	1 page	C_1_to_C_2 (A51..L100)
	Pro Forma Plant by FERC Account	Bachota/O'Brien	1 page	C2 P2 A1..J60
	Pro Forma FTY End 12-31-18 Plant Balances	Bachota/O'Brien	1 page	C-2 p3 to 4 (A1..O80)
	Pro Forma Adjustments to Plant	O'Brien	1 page	C-2 p3 to 4 (A81..O160)
C-3	Accumulated Provision for Depreciation	Bachota/O'Brien	1 page	C_3_p2 (A1..L50)
	Summary of Accumulated Depreciation	Bachota/O'Brien	1 page	C_3_P_1 (A51..L110)
	Accumulated Depreciation by FERC Account	Bachota/O'Brien	1 page	C-2 p3 to 4 (A1..O80)
	Pro Forma Adjustments to Accumulated Depreciation	O'Brien	1 page	C-2 p3 to 4 (A81..O160)
C-4	Working Capital	O'Brien	1 page	C_4_P_1 (A1..L50)
	Summary of Working Capital	O'Brien	1 page	C_4_p2 (A51..N110)
	Revenue Lag	O'Brien	2 pages	C_4_p3 (A111..N170)
	Summary of Expense Lag Calculations	O'Brien	2 pages	C_4_p5 (A231..N290)
	Tax Expense Lag Days	O'Brien	1 page	C_4_p7 (A351..N410)
	Interest Payments	O'Brien	1 page	C_4_p8 (A411..N470)
	Tax Expense Lag Details	O'Brien	1 page	C_4_p9 (A1..T75)
	Prepaid Expenses	O'Brien	1 page	C_4_p10 (A1..AL60)
C-5	Plant Materials and Operating Supplies	Bachota/O'Brien	1 page	C_5 (A1..L60)
C-6	Accumulated Deferred Income Taxes	Simpson	1 page	C_6 (A61..L110)
C-7	Customer Deposits and Interest	Bachota/O'Brien	1 page	C_7 (A111..L160)
C-8	Capitalized Pension Adjustment	Bachota/O'Brien	1 page	C_8 (A161..L220)

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021

Witness: **Davis**
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Witness: # of Pages Schedule / Exhibit / Workpaper Location

Description

SECTION D

SCHEDULE	Description	Witness:	# of Pages	Schedule / Exhibit / Workpaper Location
D-1	<u>Jurisdictional Rate Base, Net Operating Income and Revenue Increase</u>	O'Brien/Gorman	3 pages	D_1_p1 (A1..L50)
D-2	<u>Adjusted Net Operating Income At Present Rates</u>	Bachota/O'Brien	1 page	D_2 (A151..L210)
D-3	<u>Adjustments to Net Operating Income</u>	O'Brien	2 pages	D_3_p1 (A1..AD60)
D-4	Not Used			
D-5	<u>Summary of Revenue Adjustments</u>	O'Brien	1 page	D_5_p1 (A1..V60)
D-5A	<u>Remove Surcharge Revenue</u>	O'Brien	1 page	D_5A (A61..V120)
D-5B	<u>Revenue Loss Adjustment</u>	O'Brien	1 page	D_5B (A121..V180)
D-5C	<u>Revenue Annualization</u>	O'Brien	1 page	D_5C (A181..V240)
D-5D	<u>Operating Revenue Detail</u>	Ogden	6 pages	Separate File to be Added
D-6A	<u>Remove Surcharge Revenue Related Expenses</u>	O'Brien	1 page	D_6_p1 (A241..V300)
D-6A	<u>Update Purchased Energy Expenses</u>	O'Brien	1 page	D_6_p2 (A301..V360)
D-7	<u>Adjustment for Salaries & Wages</u>	O'Brien	2 pages	D_7_p1 (A1..R55)
D-8	<u>Rate Case Expense Normalization</u>	O'Brien	1 page	D_8 (A1..N50)
D-9	<u>Adjustment for Pension</u>	O'Brien	1 page	D_9_p1 (A51..N100)
D-10	<u>Uncollectible Accounts</u>	O'Brien	1 page	D_10 (A101..N150)
D-11	<u>Capitalized Cloud Expenditures</u>	O'Brien	1 page	D_11 (A181..N230)
D-15	<u>EV Depreciation Adjustment</u>	O'Brien	1 page	D-1, S-8 to S-12/Section D-1 Schedule 11 (A241..P290)
D-12	Not Used			
D-13	Not Used			
D-14	Not Used			
D-20	<u>Taxes Other Than Income Taxes</u>	Simpson/O'Brien	1 page	D_16_p1 (A1..N60)
D-20	<u>Taxes Other Than Income Taxes -Adjustments</u>	O'Brien	1 page	D_16_p2 (A61..N120)
D-21	<u>Depreciation and Annualization Expense Adjustment</u>	O'Brien	3 pages	D_17_p1 (A1..Q80)
D-22	<u>Income Tax Expense</u>	Simpson/O'Brien	3 pages	D_18_p1 (A1..N61)

STATEMENT OF REASONS
52 Pa. Code § 53.52(a)(1)

INTRODUCTION

Duquesne Light Company (“Duquesne Light” or the “Company”) is responsible for providing adequate, efficient, safe, and reliable electric service to its customers and must have the ability to raise capital to meet such requirements. The Company is allowed to charge just and reasonable rates as established by the Pennsylvania Public Utility Commission (“Commission”) that provide the Company with a fair opportunity to recover its operating costs and earn a fair return on its investment. This is accomplished through a rate case process.

In this filing, Duquesne Light is requesting that the Commission approve an overall annual increase in distribution revenue of approximately \$115.0 million. Included in the requested increase is approximately \$29.2 million in revenue currently collected through one existing Commission approved surcharge, resulting in a net increase in distribution revenue of approximately \$85.8 million. If granted by the Commission as filed, this request would produce a system average increase in distribution rates of approximately 15.6 percent and an increase in total rates (distribution, transmission, and generation charges) of approximately 7.72 percent for a typical residential using 600 kilowatt-hours per month and taking default power service from the Company. The percentage increase in rates differs for each individual rate class.

DUQUESNE LIGHT COMPANY’S COSTS

Duquesne Light has controlled its operation and maintenance expenses by implementing process improvements and deploying cost saving measures. Nevertheless, the cost of providing electric distribution service has increased since the last distribution rate increase in December 2018. Significant cost increases have occurred in many areas, including increased investment in facilities to maintain high levels of service and reliability, increased investment in information technology, increased operation and maintenance expenses to maintain safe and reliable service, including expenses associated with the Distribution System Improvement Charge Rider included in base rates, and the expenses associated with the development of an electrical model. In addition, the Company’s estimated rate base at December 31, 2022 has increased by approximately \$337 million since the 2018 base rate proceeding.

DUQUESNE LIGHT’S FINANCIAL CONDITION

Absent increases in rates, Duquesne Light’s financial condition would continue to decline in the fully projected future test year due to continued capital expenditures, increased operating expenses, and a significant decline in customer sales. On a pro forma basis for the fully projected future test year, Duquesne Light anticipates an overall return on rate base of only 5.36% absent rate relief. These financial results do not provide a return that will permit the Company to attract new capital on reasonable terms. Revenues at present rates do not provide the Company the

opportunity to earn a fair return and simply do not provide sufficient funds for Duquesne Light to adequately operate its business, abide by federal and state requirements, and provide reliable electric service to its customers.

RELIABLE ELECTRIC SERVICE

Duquesne Light has consistently provided its customers with service at reliability levels as measured by SAIDI and SAIFI that are at or near the top of the levels provided by all the major Pennsylvania electric distribution companies. Duquesne Light has increased efficiency and reliability through the use of technology, such as automated meter reading systems and automated control systems that continuously monitor remote switches that can be operated to re-route power during storms and other outages to quickly restore service to large blocks of customers. The Company also implemented a Long Term Infrastructure Improvement plan to address its ageing infrastructure and improve its reliability.

CUSTOMER SERVICE

Duquesne Light has consistently provided high levels of customer service. The Company has implemented a series of programs, supported by technology and process improvements, to enhance the customer experience, including a payment arrangement portal, CAP (“Customer Assistance Program”) redesign to a percentage of income payment, CAP enrollment automation, and a high bill advisory tool. In 2020, the Company was second lowest for needs further investigation (NFI) residential consumer complaints and in first contact resolution (FCR) statistics for residential and commercial segments compared to the other PA Electric Distribution Companies. Also, in 2020, the J.D. Power Business Electric Utility Customer Satisfaction survey indicated that Duquesne Light ranked third in its peer group (East Mid-size) with a score of 791, only 7 points out of first place.

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule B-1
Witness: Bachota
Page 1 of 2

Balance Sheet

[1]

Line No	Description/(Account No)	Forecast FTY
UTILITY PLANT		
1	Utility Plant (101-106, 108)	\$ 5,079,664
2	Other Utility Plant	-
3	Total Plant In Service	<u>5,079,664</u>
4	Construction Work In Progress (107)	339,859
5	Total Utility Plant	<u>5,419,523</u>
6	Accumulated Provision for Depreciation	(1,687,490)
7	Net Utility Plant	<u>3,732,033</u>
OTHER PROPERTY INVESTMENTS		
8	Non-utility Property (121)	8,975
9	Accumulated Depreciation on NUP (122)	(3,618)
10	Invest in Subsidiary Company (123.1)	-
11	Other Investments (124)	247
12	Other Special Funds (128)	-
13	Special Funds - Non Major Only (129)	-
14	Long Term Portion of Derivative Assets (175.1)	-
15	Total Other Property and Investments	<u>5,604</u>
CURRENT AND ACCRUED ASSETS		
16	Cash & Other Temporary Investments(131-136)	9,410
17	Customer Accounts Receivable (142)	155,470
18	Other Accounts Receivable (143)	9,863
19	Accum Provision for Uncollectible (144)	(21,501)
20	Accounts Receivable Assoc. Comp. (146)	553
21	Plant Materials & Supplies (154)	25,811
22	Stores Expense - Undistributed (163)	-
23	Prepayments (165)	20,095
24	Interest & Dividends Receivable (171)	-
25	Miscellaneous Current & Accrued Assets (174)	-
26	Derivative Instrument Assets (175)	-
27	(Less) Long Term Portion of Derivative Assets (175.1)	-
28	Total Current and Accrued Assets	<u>199,701</u>
DEFERRED DEBITS		
28	Unamortized Debt Expense (181)	7,122
29	Other Regulatory Assets (182.3)	255,000
30	Clearing Accounts (184)	-
31	Temporary Facilities(185)	-
32	Miscellaneous Deferred Debits (186)	1,736
33	Unamortized Loss on Reacquired Debt (189)	15,188
34	Accumulated Deferred Income Taxes (190)	140,516
35	Total Deferred Debits	<u>419,562</u>
36	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 4,356,900</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule B-1
Witness: Bachota
Page 2 of 2

Balance Sheet

[1]

Line No	Description/(Account No)	Forecast FTY
PROPRIETARY CAPITAL		
1	Common Stock Issued (201)	\$ -
2	Preferred Stock Issued (204)	-
3	Premium on Capital Stock (207)	-
4	Other Paid-in-Capital (208-211)	985,348
5	Capital Stock Expense (214)	-
6	Retained Earnings (215, 215.2, 216, 261.1)	657,147
7	Accum Other Comprehensive Income (219)	(2,700)
8	Total Propriety Capital & Margins	<u>1,639,795</u>
LONG TERM DEBT		
9	Bonds (221)	1,395,000
10	Advances from Associated Companies (223)	-
11	Other Long-Term Debt (224)	-
12	Unamortized Premium on LTD (225)	-
13	Unamortized Discount on LTD (226)	-
14	Total Long-term Debt	<u>1,395,000</u>
OTHER NON-CURRENT LIABILITIES		
15	Obligations under Capital Leases (227)	-
16	Accum. Prov for Injuries & Damages (228.2)	4,580
17	Accum. Prov for Pensions & Benefits (228.3)	71,988
18	Accum. Miscellaneous Operating Prov (228.4)	1,300
19	Long-Term Portion of Derivative Instrument Liabilities	1,683
20	Total Long-term Debt	<u>79,551</u>
CURRENT & ACCRUED LIABILITIES		
21	Notes Payable (231)	-
22	Accounts Payable (232)	132,561
23	Notes Payable to Assoc. Companies (233)	93,612
24	Accounts Payable to Assoc. Cos (234)	-
25	Customer Deposits (235)	8,798
26	Taxes Accrued (236)	8,991
27	Interest Accrued (237)	19,206
28	Dividends Declared (238)	-
29	Tax Collections Payable (241)	843
30	Misc Current & Accrued Liabilities (242)	45,093
31	Derivative Instrument Liabilities (244)	-
32	Less: Long Term Portion of Derivative Inst. Liab. Hedge	-
33	Total Current & Accrued Liabilities	<u>309,104</u>
OTHER DEFERRED CREDITS		
34	Customer Advances for Construction (252)	-
35	Other Deferred Credits (253)	121,633
36	Other Regulatory Liabilities (254)	99,653
37	Deferred Investment Tax Credit (255)	-
38	Unamortized Gain on Reacquired Debt (257)	-
39	Accumulated Deferred Income Taxes (282)	623,728
40	Accumulated Deferred Income Taxes (283)	88,436
41	Total Other Deferred Credits	<u>933,450</u>
42	TOTAL LIABILITIES & OTHER CREDITS	<u>\$ 4,356,900</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

Schedule
 Witness:
 Page

B-2
 Bachota
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Statement of Net Utility Operating Income

Line No	Description	[1] Reference	[2] Forecast FTY
Total Operating Revenues			
1	Total Sales Revenues	B-3	\$ 869,849
2	Sales for Resale	B-3	1,560
3	Other Operating Revenues	B-3	104,262
4	Total Revenues	L 1 + L 2 + L 3	<u>975,671</u>
Total Operating Expenses			
5	Operation & Maintenance Expenses	B-4	452,318
6	Depreciation Expense	D-21	193,360
7	Other Amortization	D-21	12,495
8	Amortization of Regulatory Assets		-
9	Taxes Other Than Income Taxes	B-5	61,851
10	Total Operating Expenses	Sum L 5 to L 9	<u>720,024</u>
11	Operating Income Before Income Taxes (OIBIT)	L 4 - L 10	255,647
Income Taxes:			
12	State	B-5	15,269
13	Federal	B-5	29,419
14	Total Income Taxes	L 12 + L 13	<u>44,688</u>
15	Net Utility Operating Income	L 11 - L 14	<u>\$ 210,959</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule B-3
Witness: Bachota
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Statement of Operating Revenues

[1]

Line No	Description	Reference	Forecast FTY
Electric Operating Revenues			
Sales of Electricity:			
1	Total Distribution		\$ 586,233
2	Total Generation		217,302
3	Transmission Revenue		<u>66,314</u>
4	Total Sales to Ultimate Customers		869,849
5	Sales for Resale (Off System)		<u>1,560</u>
6	Total Sales Revenue		871,409
Other Operating Revenues			
Forfeited Discounts/Account 450:			
7	Late Payment Charges		3,750
8	Returned Check Charges		-
9	Reconnect Fees		<u>717</u>
10	Total Account 450		4,467
11	Miscellaneous Service		620
12	DL Transmission Dispatch		700
Rent from Electric Property/Account 454:			
13	Rent - Electric Property		11,650
14	Customer Work - Reimburse & O&M		319
15	Pole Attachment		<u>-</u>
16	Total Account 454		11,969
Other Electric Revenues/Account 456:			
17	Other Electric Revenues (456.01)		670
18	AES BV Partners - Transmission		-
19	Dominion Marketing Revenue		-
20	PHM DLCO Firm		-
21	Transmission - EGS		84,705
22	Transmission - Wholesale		(257)
23	Transmission - Tax Norm		<u>1,388</u>
24	Total Account 456		<u>86,506</u>
25	Total Other Revenue		
26	Total Other Operating Revenues		<u>104,262</u>
27	Total Operating Revenues		<u>\$ 975,671</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule B-4
Witness: Bachota
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Operation and Maintenance Expenses

[1]

Line No	Description	Account No	Forecast FTY
Purchased Power Expenses:			
1	Purchased power	555	\$ 206,041
2	Other Power Supply Expense	556	-
3	Total Purchased Power Expenses		206,041
Transmission Expense:			
4	Operation Supervision & Engineering	560	1,179
5	Load Dispatching	561	665
6	Station Expenses	562	127
7	Overhead Line Expenses	563	497
8	Underground Line Expenses	564	224
9	Transmission of Electricity by Others	565	-
10	Miscellaneous Transmission Expenses	566	4,845
11	Rents	567	-
12	Maintenance Supervision & Engineering	568	875
13	Maintenance of Structures	569	808
14	Maintenance of Station Equipment	570	1,889
15	Overhead Lines	571	922
16	Underground Lines	572	0
17	Miscellaneous Maintenance & Repair	573	515
18	Total Transmission Expenses		12,546
Distribution Expense:			
19	Operation Supervision & Engineering	580	9,207
20	Load Dispatching	581	1,009
21	Station Expenses	582	347
22	Overhead Line Expense	583	524
23	Underground Line Expense	584	581
24	Street Lighting & Signal Systems	585	-
25	Meter Expenses	586	3,894
26	Customer Installations Expense	587	2
27	Miscellaneous Expenses	588	10,235
28	Rents	589	-
29	Total Distribution Operation Expenses		25,798
30	Maintenance Supervision & Engineering	590	(191)
31	Maintenance of Structures	591	95
32	Maintenance of Station Equipment	592	2,604
33	Maintenance of OH lines	593	24,733
34	Maintenance of Underground lines	594	2,242
35	Maintenance of Line Transformers	595	29
36	Maintenance of Street Lighting & Signals	596	533
37	Maintenance of Meters	597	374
38	Maintenance of Miscellaneous Plant	598	76
39	Total Distribution Maintenance Expenses		30,496
40	Total Distribution Expenses		56,294

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

Schedule **B-4**
 Witness: **Bachota**
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Operation and Maintenance Expenses

[1]

Line No	Description	Account No	Forecast FTY
Customer Accounting Expense:			
41	Supervision	901	12,783
42	Customer Assistance	902	335
43	Records & Collections	903	749
44	Uncollectible Accounts	904	7,109
45	Miscellaneous Expenses	905	-
46	Total Customer Accounts Expense		20,976
Customer Services Expense:			
47	Customer Service-Supervision	907	-
48	Customer Service-Customer Assistance	908	22,202
49	Customer Service-Information and Instruction	909	-
50	Customer Service-Miscellaneous Service & Info	910	-
51	Total Customer Service & Informational Expenses		22,202
Sales Expense:			
52	Supervision	911	-
53	Demonstration and Selling Expenses	912	-
54	Advertising Expenses	913	-
55	Miscellaneous Sales Expenses	916	-
56	Total Sales Expense		-
Administrative & General Expenses:			
57	Administrative and General Salaries	920	58,900
58	Office Supplies and Expenses	921	8,657
59	Administrative Expenses Transferred - Credit	922	-
60	Outside Services Employed	923	32,219
61	Property Insurance	924	6,394
62	Injuries and Damages	925	256
63	Employee Pensions and Benefits	926	3,374
64	Regulatory Commission Expenses	928	782
65	General Advertising Expenses	930.1	-
66	Miscellaneous General Expenses	930.2	7,216
67	Rents	931	3,955
68	Total Operation		121,753
69	Maintenance of General Plant	935	12,506
70	Total Administrative and General Expenses		134,259
71	Total Operation & Maintenance Expenses-		\$ 452,318

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

Schedule **B-5**
 Witness: **Simpson**
 Page 1 of 1

Detail of Taxes

[1]

Line No	Description	Reference	Forecast FTY
Taxes Other Than Income Taxes			
Non-revenue related:			
1	PA Real Estate Tax		\$ 635
2	Pennsylvania - PURTA		972
3	Capital Stock		0
4	Insurance Premiums		-
5	Miscellaneous Taxes		0
6	Subtotal	Sum L 1 to L 5	<u>1,607</u>
Payroll Taxes			
7	FICA		6,995
8	SUTA		364
9	FUTA		60
10	City of Pittsburgh		650
11	Subtotal	Sum L 7 to L 10	<u>8,069</u>
Revenue Related:			
12	State Gross Receipts: Pennsylvania		52,175
13	Total Taxes Other Than Income Taxes	L 6 + L 11 + L 12	<u>\$ 61,851</u>
Income Taxes			
14	State	D-22	\$ 15,269
15	Federal	D-22	29,419
16	Total Income Taxes	L 14 + L 15	<u>\$ 44,688</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

Schedule B-6
Witness: Milligan/Moul
 Page 1 of 1

Rate of Return
Fully Projected Future Test Year - 12 Months Ended December 31, 2022

Line No	Description	[1] Capitalization	[2] Capitalization Ratio	[3] Embedded Cost	[4] Statement Reference	[5] Return - Percent
1	Long-Term Debt	\$ 1,531,814	46.65%	4.29%	B-8	2.00%
2	Preferred Stock	-	0.00%	0.00%	B-9	0.00%
3	Common Equity	<u>1,751,838</u>	<u>53.35%</u>	10.95%		<u>5.84%</u>
4	Total	<u>\$ 3,283,652</u>	<u>100.00%</u>			<u>7.84%</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

Capital Structure - Year End 12-31-21 and 12-31-22

Line No	Description	[1]	[2]
		December 31, 2021	December 31, 2022
Capitalization			
1	Long-Term Debt	\$ 1,379,800	\$ 1,531,814
2	Preferred Stock	-	-
3	Common Equity	1,642,438	1,751,838
4	Total	<u>\$ 3,022,238</u>	<u>\$ 3,283,652</u>
Capitalization Ratios			
5	Long-Term Debt	45.65%	46.65%
6	Preferred Stock	0.00%	0.00%
7	Common Equity	54.35%	53.35%
8	Total	<u>100.00%</u>	<u>100.00%</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021

Schedule B-8
Witness: Milligan/Moul
 Page 1 of 1

Composite Cost of Long-Term Debt at 12-31-22

(\$ in Thousands)

Line No	Description	[1] Amount Outstanding [a]	[2] Percent to Total	[3] Effective Interest Rate	[4] Average Weighted Cost Rate
First Mortgage Bonds					
1	4.76% Series S: Due 2/3/2042	\$ 200,000	12.94%	4.81%	0.62%
2	4.97% Series T: Due 11/14/2043	160,000	10.36%	5.01%	0.52%
3	5.02% Series U: Due 2/4/2044	45,000	2.91%	5.06%	0.15%
4	5.12% Series V: Due 2/4/2054	85,000	5.50%	5.16%	0.28%
5	3.78% Series W: Due 3/2/2045	100,000	6.47%	3.81%	0.25%
6	3.93% Series X: Due 3/2/2055	200,000	12.94%	3.95%	0.51%
7	3.93% Series Y: Due 7/15/2045	160,000	10.36%	3.96%	0.41%
8	3.82% Series Z: Due 10/3/2047	60,000	3.88%	3.86%	0.15%
9	3.89% Series AA: Due 2/1/2048	60,000	3.88%	3.93%	0.15%
10	4.04% Series AB: Due 2/1/2058	125,000	8.09%	4.07%	0.33%
11	3.11% Series AC: Due 5/5/2050	200,000	12.94%	3.14%	0.41%
12	3.50% Series AD: Due 3/31/2052	150,000	9.71%	3.54%	0.34%
13	Other				
13	Total Long Term Debt	1,545,000	100.00%		4.12%
14	Unamortized Call Premium	(13,186)			
15	Long-Term Debt	\$ 1,531,814			
16	Annualized Cost	\$ 63,697			
17	Amortization of Loss on Reacquired debt	2,014			
18	Total Cost	\$ 65,711			4.29%

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

Schedule C-1
 Witness: O'Brien/Gorman
 Page 1 of 1

Measures of Value and Rate of Return

Line No	Description	[1]	[2]	[3]	Reference
		<u>FTY Ended 12-31-21</u>			
		<u>Total Electric</u>	<u>Total PA</u>		
		<u>Utility</u>	<u>Jurisdiction</u>		
1	Total Measure of Value/Rate Base - Net	\$ <u>2,885,333</u>	\$ <u>2,222,251</u>		D-1, page 3
Pro Forma Return at Present rates					
2	Amount	\$ <u>192,098</u>	\$ <u>137,167</u>		D-1, Page 2
3	Percent	<u>6.658%</u>	<u>6.172%</u>		L 2 / L 1
Pro Forma Return at Proposed Rates					
4	Amount		\$ <u>174,224</u>		D-1, Page 1
5	Percent		<u>7.84%</u>		L 4 / L 1

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule C-2
Witness: Bachota/O'Brien
 Page 1 of 4

Pro Forma Plant by FERC Account

Line #	Description	[1] Schedule	[2] FTY Ended 12/31/21 Forecast	[3] Adjustments	[4] Pro Forma FTY Ended 12/31/21
1	Electric Plant in Service	Sch. C-2, Page 3	\$ 388,885	\$ 10,254	\$ 399,139
2	Transmission Plant:	Sch. C-2, Page 3	1,046,778	-	1,046,778
3	Distribution Plant:	Sch. C-2, Page 3	3,236,093	-	3,236,093
4	General Plant:	Sch. C-2, Page 3	407,908	-	407,908
5	Sub Total Plant in Service	Sum (L 1 to L 4)	5,079,664	10,254	5,089,918
6	Completed Plant Not Classified	G/L a/c # 106	-	-	-
7	Plant In Service	L 5 + L 6	\$ 5,079,664	\$ 10,254	\$ 5,089,918

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)
Pro Forma Plant Summary

Schedule **C-2**
Witness: **Bachota/O'Brien**
Page 2 of 4

Line No	Description	Reference Or Factor	[1] Account #	[2] Pro Forma FTY Ended 12/31/21
Electric Plant in Service				
Intangible Plant				
1	Organizations		301	\$ 100
2	Franchises & Consents		302	7
3	Software		303	388,778
4	Total Intangible Plant	Sum L 1 to L 3		<u> 388,885</u>
Transmission Plant:				
5	Land and Land Rights		350	-
6	Structures and Improvements		352	15,821
7	Station Equipment		353	35,315
8	Towers and Fixtures		354	488,829
9	Poles and Fixtures		355	76,590
10	Overhead Conductors & Devices		356	57,017
11	Underground Conduit		357	129,659
12	Underground Conduit & Devices		358	83,002
13	Roads and Trails		359	150,359
14	Other Transmission Plant			10,186
15	Total Transmission Plant	Sum L 5 to L 15		<u> 1,046,778</u>
Distribution Plant:				
16	Land and Land Rights		360	23,190
17	Structures and Improvements		361	71,091
18	Station Equipment		362	530,048
19	Poles, Towers and Fixtures		364	597,387
20	Overhead Conductors and Devices		365	603,286
21	Underground Conduit		366	197,042
22	Underground Conductors and Devices		367	444,270
23	Line Transformers		368	468,538
24	OH & UND Services		369	111,371
25	Meters & Appurtencies		370	146,003
26	Meter Communication Equipment		370.1	(20)
27	Street Lighting		373	43,887
28	Other Distribution Plant			-
29	Total Distribution Plant	Sum L 16 to L 28		<u> 3,236,093</u>
General Plant:				
30	Land and Land Rights		389	6,145
31	Structures and Improvements		390	188,181
32	Office Equipment & Equipment		391	43,320
33	Transportation Equipment		392	63,481
34	Stores Equipment		393	1,379
35	Tools, Shop and Garage Equipment		394	28,490
36	Laboratory Equipment		395	1,854
37	Power Operated Equipment		396	3,694
38	Communication Equipment		397	71,134
39	Miscellaneous Equipment		398	230
40	Other General Plant			-
41	Total General Plant	Sum L 30 to L 39		<u> 407,908</u>
42	Total Electric Plant in Service - Accounts 101 & 106		L 4 + L 15 + L 29 + L 40	<u><u> \$ 5,079,664</u></u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

SCHEDULE C-2
Witness: Bachota/O'Brien
Page 3 of 4

SUMMARY PLANT IN SERVICE
1/1/21 to 12/31/21

	[1]	[2]	[3]	[4]	[5]	[6]
Line #	Account Number	Balance 12/31/20	Plant Additions	Plant Retirements	Reclass & Adjustments	Balance 12/31/21
INTANGIBLE PLANT						
1	Organization 301	\$ 100	\$ -	\$ -	\$ -	\$ 100
2	Franchise & Consent 302	7	-	-	-	7
3	Miscellaneous Intangible Plant 303	326,128	29,647	(36,736)	69,739	388,778
4	TOTAL INTANGIBLE Sum L 1 to L 3	326,235	29,647	(36,736)	69,739	388,885
TRANSMISSION PLANT						
5	Land & Land Rights 350	14,384	-	-	1,437	15,821
6	Structures & Improvements 352	33,109	1,451	(17)	772	35,315
7	Station Equipment 353	432,945	34,418	(7,615)	29,081	488,829
8	Towers and Fixtures 354	78,247	5,707	(1,033)	(6,331)	76,590
9	Poles and Fixtures 355	59,118	-	-	(2,101)	57,017
10	Overhead Conductors & Devices 356	139,592	6,911	(236)	(16,608)	129,659
11	Underground Conduit 357	80,849	-	-	2,153	83,002
12	Underground Conductors & Devices 358	147,799	-	-	2,560	150,359
13	Road and Trails 359	10,186	-	-	-	10,186
14	Regional Trans - Computer Hardware 382	-	-	-	-	-
15	Regional Trans - Computer Software 383	-	-	-	-	-
	Meter Communications Equipment 370.1	-	-	-	-	-
16	TOTAL TRANSMISSION PLANT Sum L 5 to L 15	996,229	48,487	(8,901)	10,963	1,046,778
DISTRIBUTION PLANT						
17	Land & Land Rights 360	23,190	-	-	-	23,190
18	Structures & Improvements 361	70,294	973	(98)	(78)	71,091
19	Station Equipment 362	504,801	27,022	(5,408)	3,633	530,048
20	Storage Battery Equipment 363	-	-	-	-	-
21	Poles, Towers and Fixtures 364	596,620	35,412	(5,250)	(29,395)	597,387
22	Overhead Conductors and Devices 365	576,573	38,308	(8,063)	(3,532)	603,286
23	Underground Conduit 366	146,553	43,871	(2,751)	9,369	197,042
24	Underground Conductors and Devices 367	437,017	15,559	(2,964)	(5,342)	444,270
25	Line Transformers 368	432,109	35,470	(9,134)	10,093	468,538
26	Services 369	102,586	6,352	(2,551)	4,984	111,371
27	Meters 370	142,524	5,434	(278)	(1,677)	146,003
28	Meter Communications Equipment 370.1	-	-	-	(20)	(20)
29	Leased Property On Customers Premises 372	-	-	-	-	-
30	Street Lighting and Signaling Systems 373	43,252	1,613	(776)	(202)	43,887
31	0 0	-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT Sum L 17 to L 31	3,075,519	210,014	(37,273)	(12,167)	3,236,093
GENERAL PLANT						
33	Land & Land Rights 389	6,145	-	-	-	6,145
34	Structures & Improvements 390	144,185	14,021	-	9,475	167,681
35	Leasehold Improvements LH	20,986	-	-	(486)	20,500
36	Office furniture 391.1	6,414	-	(591)	(494)	5,329
37	Office equipment 391.2	25,355	8,132	(6,431)	10,935	37,991
38	Transportation equipment 392	66,957	6,000	(4,158)	(5,318)	63,481
39	Store equipment 393	1,621	-	(34)	(208)	1,379
40	Tools, shop and garage equipment 394	27,833	1,578	(445)	(476)	28,490
41	Laboratory equipment 395	1,896	-	(42)	-	1,854
42	Power operated equipment 396	3,582	-	-	112	3,694
43	Electric communications equipment 397	74,175	1,933	(6,528)	1,554	71,134
44	Miscellaneous equipment 398	230	-	-	-	230
45	0 0	-	-	-	-	-
46	TOTAL GENERAL Sum L 33 to L 45	379,379	31,664	(18,229)	15,094	407,908
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)	4,777,362	319,812	(101,139)	83,629	5,079,664
48	-	-	-	-	-	-
49	-	-	-	-	-	-
50	-	-	-	-	-	-
51	TOTAL PLANT IN SERVICE L 47 to L 50	\$ 4,777,362	\$ 319,812	\$ (101,139)	\$ 83,629	\$ 5,079,664

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

SCHEDULE C-2
Witness: O'Brien
Page 4 of 4

PLANT ADJUSTMENTS
1/1/21 to 12/31/21

Line #	Description	[1] Account Number	[2] [3] [4] [5] PRO FORMA ADJUSTMENTS TO PLANT			
			Cloud Adjustment			TOTAL
A	Total Amount of Adjustment		\$ 5,177	\$ -	\$ -	
INTANGIBLE PLANT						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-
3	Miscellaneous Intangible Plant	303	10,254	-	-	10,254
4	TOTAL INTANGIBLE	Sum L 1 to L 3	10,254	-	-	10,254
TRANSMISSION PLANT						
5	Land & Land Rights	350	-	-	-	-
6	Structures & Improvements	352	-	-	-	-
7	Station Equipment	353	-	-	-	-
8	Towers and Fixtures	354	-	-	-	-
9	Poles and Fixtures	355	-	-	-	-
10	Overhead Conductors & Devices	356	-	-	-	-
11	Underground Conduit	357	-	-	-	-
12	Underground Conductors & Devices	358	-	-	-	-
13	Road and Trails	359	-	-	-	-
14	Regional Trans - Computer Hardware	382	-	-	-	-
15	Regional Trans - Computer Software	383	-	-	-	-
16	Meter Communications Equipment	370.1	-	-	-	-
	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	-	-	-	-
DISTRIBUTION PLANT						
17	Land & Land Rights	360	-	-	-	-
18	Structures & Improvements	361	-	-	-	-
19	Station Equipment	362	-	-	-	-
20	Storage Battery Equipment	363	-	-	-	-
21	Poles, Towers and Fixtures	364	-	-	-	-
22	Overhead Conductors and Devices	365	-	-	-	-
23	Underground Conduit	366	-	-	-	-
24	Underground Conductors and Devices	367	-	-	-	-
25	Line Transformers	368	-	-	-	-
26	Services	369	-	-	-	-
27	Meters	370	-	-	-	-
28	Meter Communications Equipment	370.1	-	-	-	-
29	Leased Property On Customers Premises	372	-	-	-	-
30	Street Lighting and Signaling Systems	373	-	-	-	-
31		0	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31	-	-	-	-
GENERAL PLANT						
33	Land & Land Rights	389	-	-	-	-
34	Structures & Improvements	390	-	-	-	-
35	Leasehold Improvements	LH	-	-	-	-
36	Office furniture	391.1	-	-	-	-
37	Office equipment	391.2	-	-	-	-
38	Transportation equipment	392	-	-	-	-
39	Store equipment	393	-	-	-	-
40	Tools, shop and garage equipment	394	-	-	-	-
41	Laboratory equipment	395	-	-	-	-
42	Power operated equipment	396	-	-	-	-
43	Electric communications equipment	397	-	-	-	-
44	Miscellaneous equipment	398	-	-	-	-
45		0	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L45	-	-	-	-
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)		10,254	-	-	10,254
48		0	-	-	-	-
49		0	-	-	-	-
50		0	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	\$ 10,254	\$ -	\$ -	\$ 10,254

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule
Witness:
 Page 1 of 4
C-3
Bachota/O'Brien

Summary of Accumulated Depreciation

Line #	Description	[1] Account Number	[2] [3] [4] FTY Ended December 31, 2021		
			Forecast 12/31/21	Pro Forma Adjustments	Pro Forma 12/31/21
1	Total Intangible Plant		\$ 221,087	\$ 5,495	\$ 226,582
2	Land and Land Rights		318,882	-	318,882
3	Station Equipment		982,423	-	982,423
4	Poles and Fixtures		165,098	113	165,211
5	ACCUMULATED DEPRECIATION	Sum L 1 to L 4	1,687,490	5,608	1,693,098
6	ACCUMULATED AMORTIZATION				
7	TOTAL ACC DEPR & AMORTIZATION	L 5 + L 6	<u>\$ 1,687,490</u>	<u>\$ 5,608</u>	<u>\$ 1,693,098</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule C-3
Witness: Bachota/O'Brien
Page 2 of 4

Accumulated Provision for Depreciation

Line No	Description	Reference Or Factor	[1] Account No	[2] Forecast 12/31/21
	Intangible Plant			
1	Organizations		301	\$ -
2	Franchises & Consents		302	-
3	Software		303	221,087
4	Total Intangible Plant	Sum L 1 to L 3		<u>221,087</u>
	Transmission Plant:			
5	Land and Land Rights		350	(6)
6	Structures and Improvements		352	11,141
7	Station Equipment		353	147,896
8	Towers and Fixtures		354	34,345
9	Poles and Fixtures		355	16,066
10	Overhead Conductors & Devices		356	39,897
11	Underground Conduit		357	33,558
12	Underground Conduit & Devices		358	34,449
13	Roads and Trails		359	1,536
14	Other Transmission Plant			-
15	Total Transmission Plant	Sum L 5 to L 14		<u>318,882</u>
	Distribution Plant:			
16	Land and Land Rights		360	-
17	Structures and Improvements		361	42,712
18	Station Equipment		362	179,163
19	Poles, Towers and Fixtures		364	183,777
20	Overhead Conductors and Devices		365	175,283
21	Underground Conduit		366	51,775
22	Underground Conductors and Devices		367	127,615
23	Line Transformers		368	131,617
24	OH & UND Services		369	33,146
25	Meters & Appurtencies		370	31,971
26	Meter Communication Equipment		370.1	-
27	Street Lighting		373	25,364
28	Other Distribution Plant			-
29	Total Distribution Plant	Sum L 16 to L 28		<u>982,423</u>
	General Plant:			
30	Land and Land Rights		389	-
31	Structures and Improvements		390	63,328
32	Office Equipment & Equipment		391	966
33	Transportation Equipment		392	54,168
34	Stores Equipment		393	839
35	Tools, Shop and Garage Equipment		394	9,626
36	Laboratory Equipment		395	910
37	Power Operated Equipment		396	1,775
38	Communication Equipment		397	33,292
39	Miscellaneous Equipment		398	194
40	Total General Plant	Sum L 30 to L 39		<u>165,098</u>
41	Total Accumulated Depreciation - Accounts 101 & 106	L 4 + L 15 + L 29 + L 40		<u><u>\$ 1,687,490</u></u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

DETAIL ACCUMULATED DEPRECIATION
 1/1/21 to 12/31/21

Line #	Description	Account Number	Balance 12/31/20	Depreciation Actual	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[14]
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INTANGIBLE PLANT													
1	Organization	301	-	-	-	-	-	-	-	-	-	-	-
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	197,012	60,811	(36,736)	-	-	-	-	-	-	-	221,067
4	TOTAL INTANGIBLE	Sum L 1 to L 3	197,012	60,811	(36,736)	-	-	-	-	-	-	-	221,067
TRANSMISSION PLANT													
5	Land & Land Rights	350	-	-	-	-	-	-	(6)	-	-	-	(6)
6	Structures & Improvements	352	10,164	975	(17)	-	-	-	37	-	-	-	11,141
7	Station Equipment	353	141,953	14,795	(7,615)	(2,161)	-	126	798	-	-	-	147,896
8	Towers and Fixtures	354	34,496	906	(1,033)	(33)	-	-	9	-	-	-	34,345
9	Poles and Fixtures	355	14,950	1,115	-	-	-	-	1	-	-	-	16,066
10	Overhead Conductors & Devices	356	38,404	2,067	(236)	(482)	-	21	103	-	-	-	39,897
11	Underground Conduit	357	32,075	1,433	-	-	-	-	50	-	-	-	33,558
12	Underground Conductors & Devices	358	31,721	2,728	-	-	-	-	-	-	-	-	34,449
13	Road and Trails	359	1,356	180	-	-	-	-	-	-	-	-	1,536
14	Regional Trans - Computer Hardware	362	-	-	-	-	-	-	-	-	-	-	-
15	Regional Trans - Computer Software	363	-	-	-	-	-	-	-	-	-	-	-
16	Meter Communications Equipment	370.1	305,119	24,219	(8,901)	(2,694)	147	992	64	-	-	-	318,892
	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	941,099	86,860	(37,273)	(19,284)	4,454	6,567	25,364	-	-	-	982,423
DISTRIBUTION PLANT													
17	Land & Land Rights	360	-	-	-	-	-	-	-	-	-	-	-
18	Structures & Improvements	361	41,357	1,499	(89)	(72)	-	26	-	-	-	-	42,712
19	Station Equipment	362	175,564	11,073	(5,408)	(3,169)	24	1,079	-	-	-	-	179,163
20	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-
21	Poles, Towers and Fixtures	364	175,714	13,253	(5,250)	(3,570)	905	2,725	-	-	-	-	185,777
22	Overhead Conductors and Devices	365	167,483	16,046	(8,063)	(2,717)	1,705	829	-	-	-	-	175,293
23	Underground Conduit	366	52,161	2,371	(2,751)	(291)	285	-	-	-	-	-	51,775
24	Underground Conductors and Devices	367	118,212	12,338	(2,964)	(568)	536	61	-	-	-	-	127,615
25	Line Transformers	368	125,297	15,584	(9,134)	(1,660)	999	531	-	-	-	-	131,617
26	Services	369	39,809	1,767	(2,551)	(7,204)	-	1,205	-	-	-	-	33,146
27	Meters	370	20,532	11,654	(278)	(1)	-	64	-	-	-	-	31,971
28	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-
29	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-
30	Street Lighting and Signaling Systems	373	24,870	1,255	(776)	(32)	-	47	-	-	-	-	25,364
31		0	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31	941,099	86,860	(37,273)	(19,284)	4,454	6,567	25,364	-	-	-	982,423
GENERAL PLANT													
33	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
34	Structures & Improvements	390	48,762	4,302	-	-	-	-	79	-	-	-	53,143
35	Leasehold Improvements	LH	9,172	1,011	-	-	-	-	2	-	-	-	10,185
36	Office furniture	391.2	1,339	262	(591)	-	-	-	-	-	-	-	966
37	Transportation equipment	391.2	14,114	7,569	(6,431)	-	-	-	-	-	-	-	15,199
38	Store equipment	392	39,147	3,898	(4,158)	24	266	(208)	-	-	-	-	38,969
39	Tools, shop and garage equipment	393	832	49	(34)	-	-	-	-	-	-	-	839
40	Laboratory equipment	394	8,830	1,126	(445)	-	-	-	-	-	-	-	9,628
41	Power operated equipment	395	863	94	(42)	-	-	-	-	-	-	-	910
42	Electric communications equipment	396	1,618	159	-	-	-	-	(2)	-	-	-	1,775
43	Miscellaneous equipment	397	35,030	4,679	(6,528)	-	-	-	-	-	-	-	33,282
44		398	182	13	-	-	-	-	-	-	-	-	194
45		0	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L 45	159,869	23,162	(18,229)	24	266	(129)	115	-	-	-	165,098
47	SUB-TOTAL	0	1,603,119	195,052	(101,139)	(21,954)	4,867	7,430	115	-	-	-	1,687,490
48	(L 4 + L 16 + L 32 L 46)	0	-	-	-	-	-	-	-	-	-	-	-
49		0	-	-	-	-	-	-	-	-	-	-	-
50		0	-	-	-	-	-	-	-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	1,603,119	195,052	(101,139)	(21,954)	4,867	7,430	115	-	-	-	1,687,490

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ACCUMULATED DEPRECIATION ADJUSTMENTS

Line #	Description	Account Number	[2]		[3]		[4]		[5]
			Cloud	Accum Depre For EV At Correct Rate	Accum Depre For EV At Correct Rate	MULATED DEPRECIATION ADJUSTMENTS			
A		0	\$ 5,495	\$ -	\$ -	\$ -			
INTANGIBLE PLANT									
1	Organization	301	-	-	-	-	-	-	-
2	Franchise & Consent	302	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	5,495	-	-	-	-	-	5,495
4	TOTAL INTANGIBLE	Sum L 1 to L 3	5,495	-	-	-	-	-	5,495
TRANSMISSION PLANT									
5	Land & Land Rights	350	-	-	-	-	-	-	-
6	Structures & Improvements	352	-	-	-	-	-	-	-
7	Station Equipment	353	-	-	-	-	-	-	-
8	Towers and Fixtures	354	-	-	-	-	-	-	-
9	Poles and Fixtures	355	-	-	-	-	-	-	-
10	Overhead Conductors & Devices	356	-	-	-	-	-	-	-
11	Underground Conduit	357	-	-	-	-	-	-	-
12	Underground Conductors & Devices	358	-	-	-	-	-	-	-
13	Road and Trails	359	-	-	-	-	-	-	-
14	Regional Trans - Computer Hardware	362	-	-	-	-	-	-	-
15	Regional Trans - Computer Software	363	-	-	-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	-	-	-	-	-	-	-
DISTRIBUTION PLANT									
17	Land & Land Rights	360	-	-	-	-	-	-	-
18	Structures & Improvements	361	-	-	-	-	-	-	-
19	Station Equipment	362	-	-	-	-	-	-	-
20	Storage Battery Equipment	363	-	-	-	-	-	-	-
21	Poles, Towers and Fixtures	364	-	-	-	-	-	-	-
22	Overhead Conductors and Devices	365	-	-	-	-	-	-	-
23	Underground Conduit	366	-	-	-	-	-	-	-
24	Underground Conductors and Devices	367	-	-	-	-	-	-	-
25	Line Transformers	368	-	-	-	-	-	-	-
26	Services	369	-	-	-	-	-	-	-
27	Meters	370	-	-	-	-	-	-	-
28	Meter Communications Equipment	370.1	-	-	-	-	-	-	-
29	Leased Property On Customers Premises	372	-	-	-	-	-	-	-
30	Street Lighting and Signaling Systems	373	-	-	-	-	-	-	-
31		0	-	-	-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31	-	-	-	-	-	-	-
GENERAL PLANT									
33	Land & Land Rights	389	-	-	-	-	-	-	-
34	Structures & Improvements	390	-	-	-	-	-	-	-
35	Leasehold Improvements	LH	-	-	-	-	-	-	-
36	Office furniture	391.1	-	-	-	-	-	-	-
37	Office equipment	391.2	-	-	-	-	-	-	-
38	Transportation equipment	392	-	-	-	-	-	-	-
39	Store equipment	393	-	-	-	-	-	-	-
40	Tools, shop and garage equipment	394	-	-	-	-	-	-	-
41	Laboratory equipment	395	-	-	-	-	-	-	-
42	Power operated equipment	396	-	-	-	-	-	-	-
43	Electric communications equipment	397	-	-	-	-	-	-	-
44	Miscellaneous equipment	398	-	-	-	-	-	-	-
45		0	-	-	-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L 45	-	-	-	-	-	-	-
47	SUB-TOTAL		5,495	-	-	-	-	-	5,608
48	(L 4 + L 16 + L 32 L 48)	0	-	-	-	-	-	-	-
49		0	-	-	-	-	-	-	-
50		0	-	-	-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	5,495	-	-	-	-	-	5,608

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Working Capital

[1]

[2]

FTY

Ended

12/31/21

<u>Line No</u>	<u>Description</u>	<u>Reference</u>	<u>FTY Ended 12/31/21</u>
1	Operation & Maintenance Expenses	C-4, P 2, L 11	\$ 17,648
2	Tax Expense	C-4, P 7, L 12	22,243
3	Interest Payments	C-4, P 8, L 9	(5,361)
4	Supply	C-4, P 2 Ls 16-18	13,189
5	Average Prepayments	C-4, P 11, L 24	18,260
6	Total Cash Working Capital Requirements	Sum Ls 1 to 5	<u>\$ 65,978</u>

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Summary of Working Capital

Line #	Description	Reference	FTY Expenses	Factor	Number of (Lead) / Lag Days	Totals
		[1]		[2]	[3]	[4]
					[2] * [3]	[5]
WORKING CAPITAL REQUIREMENT						
1	REVENUE LAG DAYS	Sch C-4, P 3				57.36
2	EXPENSE LAG DAYS					
3	Payroll	Sec D, Sch 7	\$ 92,205	12.46	\$ 1,148,681	
4	Pension Expense	Sec D, Sch 9	5,000	(108.00)	(540,000)	
5	Power Purchased for Resale	Sec D, Sch 2	-	33.88	-	
6	Other Expenses	L 23 - L 3 to L 5	118,636	44.90	5,326,756	
7	Total	Sum (L 3 to L 6)	<u>\$ 215,841</u>		<u>\$ 5,935,437</u>	
8	O & M Expense Lag Days	L7, [4] / [2]				<u>27.50</u>
9	Net (Lead) Lag Days	L 1 - L 8				29.86
10	Operating Expenses Per Day	L 7, [2] / 365				\$ 591
11	Working Capital for O & M Expense	L 9 * L 10				\$ 17,648
12	Average Prepayments	Sch C-4, Pg 11				18,260
13	Tax Expense	Sch C-4, Pg 7				22,243
14	Interest Payments	Sch C-4, Pg 8				(5,361)
15	Total Working Capital Requirement	Sum (L 11 to L 14)				<u>\$ 52,789</u>
WORKING CAPITAL FOR POWER PURCHASED						
			Expense	Lead (Lag) Days	Exp Per Day	
16	Power Purchased for Resale		<u>\$ 205,022</u>			
17	Lead (Lag) Days	57.36 - 33.88		<u>23.48</u>	<u>\$ 561.70</u>	
18	WC for Power Purchased	[3] * [4]				<u>13,189</u>
19	Total Working Capital Requirement	Sum (L 11 to L 15)				<u>\$ 65,978</u>
20	Pro Forma O & M Expense		\$ 433,483			
21	Less:					
	Power Purchased for Resale		205,022			
22	Uncollectible Expense - Present Rates		11,947			
23	Uncollectible Expense-on Rev Increase		673			
24	Other					
25	Sub-Total	Sum (L 18 to L 21)	<u>217,642</u>			
26	Pro Forma Cash O&M Expense	L 17 - L22	<u>\$ 215,841</u>			

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Revenue Lag

Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Sch C-4, Pg 4	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	December, 2019		\$ 86,811			
3	January		88,962	73,218		
4	February		94,931	68,658		
5	March		88,852	66,128		
6	April		89,143	60,985		
7	May		87,051	66,288		
8	June		93,802	79,517		
9	July		118,912	105,684		
10	August		124,983	91,846		
11	September		123,854	70,951		
12	October		112,627	63,831		
13	November		110,486	64,904		
14	December, 2020		114,828	77,559		
15	Total	Sum L 2 to L 14	<u>\$1,335,240</u>			
16	Average A/R Balance	<u>13</u>				
17	Factor		<u>\$102,711</u>	<u>\$ 889,568</u>	<u>8.66</u>	<u>42.15</u>
18	Collection Days Lag (L 17 [5])					42.15
19	Billing Calculation and mailing days lag					-
20	Billing Lag (Mid-Point of Service Period)		365	/	12	*
					0.5	=
						<u>15.21</u>
21	Total Revenue Lag Days	Sum L 18 to L 20				<u>57.36</u>

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Revenue By Class of Service

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Residential	Commercial	Industrial	Lighting	TOTAL
		Revenue By Class of Service				Sum [1] to [4]
1	January, 2018	51,267	21,829	4,274	1,038	78,407
2	February	41,493	20,339	2,974	1,050	65,856
3	March	43,899	22,225	3,675	1,060	70,859
4	April	37,271	19,105	3,453	1,072	60,901
5	May	44,876	23,269	4,051	1,004	73,199
6	June	49,075	21,928	4,084	978	76,065
7	July	62,977	23,714	3,191	1,114	90,997
8	August	55,709	23,764	3,872	993	84,338
9	September	38,148	13,851	2,028	501	54,529
10	October	42,632	22,290	3,793	1,209	69,925
11	November	41,073	21,825	3,614	913	67,426
12	December, 2018	43,782	20,275	3,459	1,031	68,548
13	TOTAL	<u>\$ 552,204</u>	<u>\$ 254,414</u>	<u>\$ 42,468</u>	<u>\$ 11,964</u>	<u>\$ 861,050</u>
14	January, 2019	50,477	22,474	3,959	1,046	77,955
15	February	43,351	20,960	3,419	1,136	68,866
16	March	43,950	22,648	3,941	1,112	71,652
17	April	36,272	19,836	3,411	1,059	60,578
18	May	39,417	22,928	3,749	936	67,030
19	June	45,815	21,567	3,693	1,200	72,276
20	July	68,521	25,326	3,675	1,048	98,569
21	August	56,395	23,000	4,017	968	84,380
22	September	49,506	22,281	3,401	1,196	76,384
23	October	38,423	21,222	4,046	947	64,639
24	November	43,034	20,668	3,619	1,074	68,394
25	December, 2019	48,043	20,909	3,816	1,099	73,867
26	TOTAL	<u>\$ 563,205</u>	<u>\$ 263,819</u>	<u>\$ 44,747</u>	<u>\$ 12,821</u>	<u>\$ 884,592</u>
27	January, 2020	46,336	21,109	4,651	1,121	73,218
28	February	43,284	20,057	4,328	989	68,658
29	March	41,684	19,274	3,950	1,220	66,128
30	April	38,817	17,374	3,829	965	60,985
31	May	43,797	17,415	3,865	1,211	66,288
32	June	54,651	19,805	3,983	1,078	79,517
33	July	78,187	22,583	3,987	926	105,684
34	August	64,931	21,608	4,135	1,172	91,846
35	September	45,859	20,411	3,623	1,058	70,951
36	October	39,495	19,488	3,807	1,041	63,831
37	November	41,739	18,459	3,455	1,252	64,904
38	December, 2020	53,236	19,580	3,847	895	77,559
39	TOTAL	<u>\$ 592,017</u>	<u>\$ 237,163</u>	<u>\$ 47,459</u>	<u>\$ 12,929</u>	<u>\$ 889,568</u>

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Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Dollar Value [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
<u>PAYROLL</u>						
1	Union		\$ 47,651	17.00	\$ 810,074	
2	Paid Bi-Weekly with one week lag (14 days / 2 + 7 days)					
3	Non-Union		44,554	7.60	338,607	
4	Paid Twice Monthly (365 days / 24 / 2)					
5	Payroll Lag	Sum L 1 to L 4	<u>\$ 92,205</u>		<u>\$ 1,148,681</u>	<u>12.46</u>
<u>PENSION EXPENSE</u>						
6	Payment # 1	3/15/21	10,000	(108.00)	\$ (1,080,000)	
7	Mid-point of Service Period	7/1/21				
8	Totals & (Lead) Lag Days	L 6 + L 7	<u>10,000</u>		<u>(1,080,000)</u>	<u>(108.0)</u>
<u>PURCHASED ELECTRICITY</u>						
9	Contract Payment Lag		<u>\$ 205,022</u>	<u>33.88</u>	<u>\$ 6,946,145</u>	<u>33.88</u>
<u>OTHER O & M EXPENSES</u>						
10	FEBRUARY, 2020	Sch C-4, Pg 6	\$ 5,894,261		\$ 255,174,655	
11	MAY, 2020	Sch C-4, Pg 6	11,657,694		548,155,768	
12	AUGUST, 2020	Sch C-4, Pg 6	2,755,418		114,871,741	
13	NOVEMBER, 2020	Sch C-4, Pg 6	6,699,443		294,376,437	
14	TOTAL	Sum L 10 to L 13	<u>27,006,816</u>		<u>1,212,578,601</u>	<u>44.90</u>

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General Disbursements Lag

Line #	Description	[1] Number of CDs	[2] Cash Disbursements	[3] Dollar-Days	[4] Expense Lag-Days [3] / [2]
FEBRUARY, 2020					
1	Total Monthly Disbursements	3887	\$ 46,788,654	\$ 2,083,161,749	44.52
2	Total Excl Non-Expense & Under \$1,000	398	\$ 6,607,592	\$ 288,057,124	43.59
3	Total O & M Only	L 1 + L 2 362	\$ 5,894,261	\$ 255,174,655	43.29
MAY, 2020					
4	Total Monthly Disbursements	5079	\$ 293,381,003	\$ 3,007,477,030	10.25
5	Total Excl Non-Expense & Under \$1,000	488	\$ 38,038,452	\$ 786,542,849	20.68
6	Total O & M Only	L 4 + L 5 449	\$ 11,657,694	\$ 548,155,768	47.02
AUGUST, 2020					
7	Total Monthly Disbursements	4819	\$ 156,815,034	\$ 2,312,235,813	14.74
8	Total Excl Non-Expense & Under \$1,000	153	\$ 11,163,082	\$ 346,943,342	31.08
9	Total O & M Only	L 7 + L 8 138	\$ 2,755,418	\$ 114,871,741	41.69
NOVEMBER, 2020					
10	Total Monthly Disbursements	4303	\$ 86,656,631	\$ 1,565,740,748	18.07
11	Total Excl Non-Expense & Under \$1,000	395	\$ 24,178,872	\$ 453,555,747	18.76
12	Total O & M Only	L 10 + L 11 358	\$ 6,699,443	\$ 294,376,437	43.94
TOTAL FOUR TEST MONTHS					
13	Total Monthly Disbursements	L 1 + L 4 + L 7 + L 10 18088	\$ 583,641,321	\$ 8,968,615,341	15.37
14	Total Excl Non-Expense & Under \$1,000	L 2 + L 5 + L 8 + L 11 1434	\$ 79,987,999	\$ 1,875,099,061	23.44
15	Total O & M Only	L 3 + L 6 + L 9 + L 12 2243	\$ 27,006,816	\$ 1,212,578,601	44.90

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Tax Expense Lag Days

Line No.	Description	Reference Or Factor	[1] Pro Forma Proposed Rate Amount	[2] (Lead) Lag Days C-4, P 10	[3] Weighted Dollar Days [2] * [3]
1	FEDERAL INCOME TAX		\$ 32,261	19.86	\$ 640,707
2	STATE INCOME TAX		16,771	27.61	463,042
3	PURTA		972	118.36	115,046
4	PA PROPERTY TAX		635	57.86	36,741
5	CITY OF PITTSBURGH		680	134.36	91,365
6	GROSS RECEIPTS TAX		49,501	128.86	6,378,661
7	GRT - REVENUE INCREASE		3,052	128.86	393,281
8	Total	Sum L 1 to L 7			<u>\$ 8,118,843</u>
9	Days in Year				<u>365</u>
10	Average Daily Amount for Working Capital	L 8 / L 9			<u>\$ 22,243</u>

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Interest Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at December 31, 2018				\$ 2,885,333
2	Long-term Debt Ratio				46.65%
3	Embedded Cost of Long-term Debt				4.29%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 57,744</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 158
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days			57.36	
8	Interest Payment lag days	L 7 - L 6			<u>(33.89)</u>
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (5,361)</u>

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TAX EXPENSE LAG DAYS

Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Lead (Lag) Payment Days [1]-[2]	[4] Payment Amount	[5] Weighted Lead (Lag) Dollars [3]*[4]	[6] Payment Lead (Lag) Days [5]/[4]	[7] Revenue (Lag) Days C-4, Pg3	[8] Net Payment Lead (Lag) Days [6]-[7]
1	FEDERAL INCOME TAX	<u>25%</u>			\$ 32,261				
2	First Payment	04/15/21	07/01/21	77.00	\$ 8,065	621,028			
3	Second Payment	06/15/21	07/01/21	16.00	8,065	129,045			
4	Third Payment	09/15/21	07/01/21	(76.00)	8,065	(612,963)			
5	Fourth Payment	12/15/21	07/01/21	(167.00)	8,065	(1,346,905)			
6	Total				\$ 32,261	\$ (1,209,795)	(37.50)	57.36	19.86
7	STATE INCOME TAX	<u>25%</u>			\$ 16,771				
8	First Payment	03/15/21	07/01/21	108.00	\$ 4,193	452,812			
9	Second Payment	06/15/21	07/01/21	16.00	4,193	67,083			
10	Third Payment	09/15/21	07/01/21	(76.00)	4,193	(318,646)			
11	Fourth Payment	12/15/21	07/01/21	(167.00)	4,193	(700,182)			
12	Total				\$ 16,771	(498,932)	(29.75)	57.36	27.61
13	PURTA				\$ 972				
14	Payment	05/01/21	07/01/21	61.00	\$ 972	59,292	61.00	57.36	118.36
15	PA CAPITAL STOCK TAX				\$ 0				
16	First Payment			-	\$ -	-			
17	Second Payment			-	-	-			
18	Third Payment			-	-	-			
19	Fourth Payment			-	-	-			
20	Total				\$ -	-			
21	PA LOCAL & USE TAX				\$ 0				
22	Payment			-	\$ 0	-	0.00	0.00	0.00
23	PA PROPERTY TAX	<u>50%</u>			\$ 635				
24	First Payment	03/31/21	07/01/21	92.00	\$ 318	29,210			
25	Second Payment	09/30/21	07/01/21	(91.00)	318	(28,893)			
26	Total				\$ 635	318	0.50	57.36	57.86
27	CITY OF PITTSBURGH				\$ 680				
28	Payment	04/15/21	07/01/21	77.00	\$ 680	52,360	77.00	57.36	134.36
29	GROSS RECEIPTS TAX	<u>90%</u>			\$ 49,501				
30	90% of Estimated GRT	03/15/21	07/01/21	108.00	\$ 44,551	4,811,469			
31									
32	Balance Based on Estimate	03/15/22	07/01/21	(257.00)	4,950	(1,272,168)			
33									
34	Total				\$ 49,501	3,539,300	71.50	57.36	128.86

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Line #	Description	[1] Total For Separation	[2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17]	PREPAID EXPENSES											
				Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
1	Property - All Risk Ins	\$ 20,045	\$ 438	\$ 19,484	\$ 144	\$ -	\$ (3)	\$ (165)	\$ (317)	\$ 162	\$ -	\$ (163)	\$ 321	\$ 158	\$ (14)
2	Liability - Misc Ins	2,221	308	244	244	211	179	179	149	108	74	40	6	464	433
3	Director & Officer Ins	779	117	-	91	78	65	65	52	39	26	13	-	156	142
4	Auto Ins	242	17	-	20	21	22	24	24	23	21	16	11	23	30
5	Pollution Ins	767	36	-	1	-	96	95	95	93	92	90	88	87	85
6	Insurance Exp	701	138	-	113	100	100	75	75	62	50	38	25	12	-
7	Fiduciary	500	69	-	53	46	38	31	31	23	15	8	25	114	103
8	Workers' Compensation	179	14	-	15	15	15	16	16	16	12	9	6	21	23
9	Excess General Liab Ins	14,488	2,212	-	1,720	1,475	1,118	895	895	671	431	216	-	3,012	2,738
10	Workers' Comp T&D	1,320	201	-	156	134	112	89	89	67	45	22	-	259	235
11	Amortization Offset - Ins	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Penna PUC Assessment	15,502	1,472	-	690	460	230	230	2017	2,017	1,833	2,295	2,040	1,785	1,530
13	Prepaid Exp - 12 month Amort	21,500	489	-	1,589	2,039	2,048	1,960	1,960	1,941	1,903	2,144	2,106	2,135	1,566
14	PA GRC	-	-	-	31,564	28,296	24,712	20,152	14,067	14,067	8,900	4,775	1,108	-	-
15	DLC Sys Upgrade Proj Ins	220	3	-	29	24	22	19	16	16	14	11	9	6	6
16	IT Hardware Maintenance	25,266	1,164	-	2,834	2,577	2,525	2,200	2,102	2,111	1,949	2,111	1,808	1,457	1,530
17	IT Software Maintenance	4,179	245	-	328	278	228	178	396	396	344	293	234	1,037	243
18	Communication Maint Agree	37,808	599	-	3,453	3,269	3,097	2,961	2,814	2,814	2,628	4,211	4,052	3,859	3,727
19	Smart Meter Exp	585	567	-	6	6	6	6	-	-	-	-	-	-	-
20	Enterprise App Software	16,786	1,918	-	1,382	1,296	1,607	1,446	1,446	1,396	1,289	1,217	1,129	1,323	1,244
21	IT Transmission Software	4,704	265	-	321	291	496	506	471	471	436	401	366	341	419
22	Cyber Security Hard/Software	3,781	207	-	326	372	345	317	289	289	261	367	340	313	287
23	Info Security CIP	3,822	432	-	268	403	377	362	336	336	309	293	266	239	346
24	IT Hard/Software Leases	13,902	742	-	1,598	1,234	1,031	1,246	1,188	1,188	1,108	1,073	929	1,021	1,244
25	Computing Platforms	17,085	338	-	1,573	1,467	1,412	1,312	1,312	1,259	1,162	1,473	1,670	1,618	1,503
26	Info Security Hard/Software	4,667	129	-	490	485	451	417	418	418	379	342	306	343	349
27	Oracle COE Hard/Software	13,824	522	-	577	690	1,839	1,716	1,677	1,677	1,494	1,260	1,166	964	973
28	IT Quality Assurance	1,071	71	-	66	52	38	24	24	10	179	160	141	126	110
29	Office of CIO	500	2	-	93	85	77	58	58	50	42	33	25	17	8
30	Network Services	341	-	-	11	59	51	43	36	36	38	37	27	17	7
31	IT Services /Support	2,345	6	-	220	195	171	147	250	250	259	230	201	185	212
32	RPA Software & License	1,614	4	-	147	144	140	136	132	132	128	125	121	117	114
33	CIP Cloud	663	71	-	47	31	14	75	68	68	61	53	46	39	32
34	OPS APPS Cloud	5,341	80	-	503	472	672	546	548	548	497	467	385	381	306
35	Customer Apps Cloud	633	49	-	20	10	-	101	92	92	83	74	64	55	46
36	IT Prepaid Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL	\$ 237,381	\$ 9,445	\$ 19,701	\$ 50,692	\$ 46,312	\$ 43,151	\$ 37,031	\$ 33,339	\$ 26,412	\$ 23,734	\$ 18,996	\$ 21,684	\$ 19,577	
38	Number of Months	13													
39	Monthly Average	L 26 / L 27	\$ 18,260												
40	Rate Case Amount		\$ 18,260												

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

Schedule Witness: C-5
 Page Bachota/O'Brien
 1 of 1

Plant Materials and Operating Supplies

Line No	Description	FTY Ended December 31, 2021		
		Materials & Supplies	Fuel	Stores Expenses
1	December, 2019	\$ 32,115	\$ -	\$ -
2	January, 2020	32,210	-	-
3	February	31,652	-	-
4	March	32,381	-	-
5	April	32,248	-	-
6	May	33,638	-	-
7	June	33,826	-	-
8	July	34,222	-	-
9	August	34,488	-	-
10	September	34,419	-	-
11	October	34,586	-	-
12	November	35,238	-	-
13	December, 2020	34,246	-	-
14	Totals	\$ 435,269	\$ -	\$ -
15	13-Month Average	\$ 33,482	\$ -	\$ -
16	13-Month Net Average	Plant Additions	Percent	\$ 33,482
17	Amounts Assigned by Function:			
18	Transmission Plant	\$ 53,881	22.18%	\$ 7,425
19	Distribution Plant	178,864	73.61%	24,647
20	General Plant	10,232	4.21%	1,410
21	Intangible Plant	-	0.00%	-
22	Construction Category	-	0.00%	-
	Total	\$ 242,977	100.00%	\$ 33,482

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

Schedule
 Witness:
 Page 1 of 1
 C-6
 Simpson

Accumulated Deferred Income Taxes

Line No	Description	Reference	FTY 12/31/21
	ACCUMULATED DEFERRED INCOME TAXES		
1	Transmission	A	\$ 164,256
2	Distribution	A	469,772
3	General - Transmission	A	4,402
4	General - Distribution	A	22,021
5	Smart Meter	B	33,341
6	Balance at December 31, 2021 - Utility	L 1 to L 5	\$ 693,792
7	CIAC - Transmission		(15,743)
8	CIAC - Distribution		(2,431)
9	Non-Utility		(185)
10	TOTAL	L 6 to L 9	<u>\$ 675,433</u>

A ADIT amounts calculated in accordance with IRS Regulation # 1.167

B ADIT on Smart Meter Plant included with Distribution

Customer Deposits and Interest

Line #	Description	Factor Or Reference	[1] Customer Deposits	[2] Interest On Customer Deposits
1	December, 2019		\$ (11,779)	
2	January, 2020		(11,887)	\$ 51
3	February		(12,026)	44
4	March		(12,017)	48
5	April		(12,091)	47
6	May		(12,091)	52
7	June		(11,886)	44
8	July		(11,665)	48
9	August		(11,305)	49
10	September		(10,845)	38
11	October		(10,248)	39
12	November		(9,500)	35
13	December, 2020		(7,781)	37
14	Total	Sum L 1 to L 13	<u>\$ (145,121)</u>	<u>\$ 532</u>
15	Average Monthly Balance	L 14 / 13	<u>\$ (11,163)</u>	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule C-8
Witness: Bachota/O'Brien
 Page 1 of 1

Capitalized Pension Adjustment

Line #	Description	Reference Or Factor	[1] Capitalized Pension Contribution	[2] SFAS - 87 Pension Capitalized	[3] Pension Contribution Capitalized Over (Under) SFAS - 87 Capitalized [1] - [2]
1	Through December 31, 2015				
2	Total Capitalized Contribution To 12-31-15		\$ 131,391		
3	Amount Capitalized		<u>131,391</u>	\$ 82,824	\$ 48,567
4	Year Ended 12-31-16				
5	Total Contribution		\$ 40,000		
6	Percent Capitalized		<u>50.00%</u>	\$ 7,715	\$ 12,285
7	Amount Capitalized		<u>20,000</u>		
8	Year Ended 12-31-17				
9	Total Contribution		\$ 105,000		
10	Percent Capitalized		<u>50.00%</u>	\$ 10,909	\$ 41,591
11	Amount Capitalized		<u>52,500</u>		
12	Year Ended 12-31-18				
13	Total Contribution		\$ 23,000		
14	Percent Capitalized		<u>50.00%</u>	\$ 11,210	\$ 290
15	Amount Capitalized		<u>11,500</u>		
16	Year Ended 12-31-19				
17	Total Contribution		\$ 10,000		
18	Percent Capitalized		<u>50.00%</u>	\$ 7,636	(2,636)
19	Amount Capitalized		<u>5,000</u>		
20	HTY Ended 12-31-20				
21	Total Contribution		\$ 10,000		
22	Percent Capitalized		<u>50.00%</u>	\$ 9,275	(4,275)
23	Amount Capitalized		<u>5,000</u>		
24	FTY Ended 12-31-21				
25	Total Contribution		\$ 10,000		
26	Percent Capitalized		<u>50.00%</u>	\$ 6,814	(1,814)
27	Amount Capitalized		<u>5,000</u>		
28	Total		<u>\$ 230,391</u>	<u>\$ 136,383</u>	<u>\$ 94,008</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule D-1
Witness: O'Brien/Gorman
Page 1 of 3

Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 1
Earned Rate of Return with Additional Proposed Revenues - PA Jurisdiction

Line No	Description	Reference	(1) ROR Before Additional Revenues	(2) Proposed Additional Revenues	(3) ROR With Additional Revenues
1	Total Electric Rate Base	D-1, P 3	\$ 2,222,251	-	\$ 2,222,251
Total Operating Revenues:					
2	Total Sales Revenues	D-2, P 2	\$ 552,301	\$ 56,199	\$ 608,500
3	Other Revenues - Off System Sales	D-2, P 2	-	-	-
4	Other Operating Revenues	D-2, P 2	13,658	-	13,658
5	Total Revenues	L 2 to L 4	565,959	56,199	622,158
Total Operating Expenses:					
6	Operation & Maintenance Expenses	D-2, P 2	192,755	813	193,568
7	Depreciation & Amortization Expense	D-2, P 2	181,080	-	181,080
8	Taxes Other Than Income Taxes	D-2, P 2	35,551	3,273	38,824
9	Total Operating Expenses	L 6 to L 8	409,387	4,085	413,472
10	Utility Operating Income Before Taxes	L 5 - L 9	\$ 156,572	\$ 52,114	\$ 208,686
Income Taxes:					
11	Federal	D-22 Dist	14,093	9,851	23,944
12	State	D-22 Dist	5,311	5,206	10,517
13	Total Income Taxes	L 11 + L 12	19,405	15,057	34,462
14	Total Operating Expenses	L 9 + L 13	428,792	19,143	447,934
15	Total Operating Income	L 5 - L 14	\$ 137,167	\$ 37,057	\$ 174,224
16	Earned Rate of Return - %	L 15 / L 1	6.17%		7.84%

Jurisdictional Rate Base, Net Operating Income and Revenue Increase

		Table No 2 Determination of Jurisdictional Revenue Deficiency			
Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Total Electric Rate Base	Table No 1	\$ 2,885,333	\$ 2,222,251	Table No 1
Total Operating Revenues:					
2	Total Sales Revenues	D-3	919,022	552,301	Table No 5
3	Other Revenues - Off System Sales	D-3	1,560	-	Table No 5
4	Other Operating Revenues	D-3	17,407	13,658	Table No 5
5	Total Revenues	L 2 to L 4	937,989	565,959	
Total Operating Expenses:					
6	Operation & Maintenance Expenses	D-4	433,483	192,755	Table No 6
7	Depreciation & Amortization Expense	D-20	217,670	181,080	Table No 7
8	Taxes Other Than Income Taxes	D-20	59,554	35,551	Table No 8
9	Total Operating Expenses	L 6 to L 8	710,707	409,387	
10	Utility Operating Income Before Taxes	L 5 - L 9	227,282	156,572	
Income Taxes:					
11	Federal	D-22	23,201	14,093	Table No 9
12	State	D-22	11,982	5,311	Table No 9
13	Total Operating Expenses	L 11 + L 12	745,890	428,792	
14	Total Operating Income	L 5 - L 13	\$ 192,098	\$ 137,167	
Return Before Adjustments					
15	Earned Rate of Return - %	L 14 / L 1		6.1725%	
16	Required Rate of Return - %	B-9		7.8400%	
17	Return at Required Rate of Return	L 15 * L 16		\$ 174,224	
18	Income Deficiency - \$	L 17 - L 14		37,057	
19	Revenue Deficiency - Tax Multiplier	D-22, Page 4		1.51656	
20	Revenue Deficiency-\$	L 18 * L 19		\$ 56,199	

Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 3 Electric Rate Base - Pennsylvania					
Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Electric Plant in Service	C-2	\$ 5,089,918	\$ 3,945,189	Table No 1
2	Accumulated Provision for Depreciation	C-3	(1,693,098)	(1,330,422)	Table No 1
3	Net Electric Plant in Service	L 1 + L 2	3,396,820	2,614,767	
Other Rate Base Items - Additions:					
4	Cash Working Capital	C-4	65,978	44,539	Table No 12
5	Materials & Supplies	C-5	33,482	26,057	Table No 1
6	Excess Pension Capitalized	C-8	94,008	72,865	Table No 1
7	Total Additions	L 4 to L 6	193,468	143,462	
8	Total Rate Base Before Deductions	L 3 + L 7	3,590,288	2,758,229	
Other Rate Base Items - Deductions:					
9	Customer Deposits	C-7	(11,163)	(11,163)	Table No 1
10					
11	Accumulated Deferred Income Taxes	C-6	(693,792)	(524,815)	Table No 1
12	Total Deductions	L 9 + L 10 + L 11	(704,955)	(535,978)	
13	Total Electric Rate Base	L 8 + L 12	\$ 2,885,333	\$ 2,222,251	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
Adjusted Net Operating Income At Present Rates

Schedule D-2
Witness: Bachota/O'Brien
Page 1 of 1

Line #	Description	Reference	[1]		[2]		[3]	
			FTY Ended 12/31/21	Budget	Adjustments D-3, Pgs 1 & 2 Increase (Decrease)	Pro Forma Adjusted FTY Ended 12/31/21		
OPERATING REVENUES								
1	Distribution Tariff Charges		\$ 532,972		(7,290)	525,682		
2	Surcharge Revenue		53,261		(30,392)	22,869		
3	Generation Charges		217,302		-	217,302		
4	Transmission Charges		66,314		86,855	153,169		
5	Sales for Resale (Off System)		1,560		-	1,560		
6	Late Payment fees		3,750		-	3,750		
7	Reconnect Fees		717		-	717		
8	Miscellaneous Service		620		-	620		
9	DL Transmission Dispatch		700		(700)	-		
10	Rent From Electric Property		11,650		-	11,650		
11	Tower Attachment Revenue		319		(319)	-		
12	Pole Attachments		-		-	-		
13	Other Electric Revenue		86,506		(85,836)	670		
14	Rate Increase		-		-	-		
15	Total operating revenues	Sum L 1 to L 14	\$ 975,671		(37,682)	937,989		
OPERATING EXPENSES								
16	Power Production Expense		-		-	-		
17	Cost of Purchased Power		206,041		(1,019)	205,022		
18	Transmission		12,546		216	12,762		
19	Distribution		56,294		746	57,040		
20	Customer accounts	1.3000%	46,391		(19,782)	26,609		
21	Customer service and info		(3,213)		(1,495)	(4,708)		
22	Sales		-		-	-		
23	Administrative and general	0.1461%	134,259		2,499	136,758		
24	Depreciation		193,360		9,764	203,124		
25	Amortization Other		7,965		4,530	12,495		
26	Amort of Cloud Expenditures		-		2,051	2,051		
27	Taxes other than income	5.9000%	61,851		(2,297)	59,554		
28	Total operating expenses	Sum L 16 to L 27	\$ 715,494		(4,787)	710,707		
29	Net Operating Income - BIT	L 15 - L 28	\$ 260,177		(32,895)	227,282		
INCOME TAX EXPENSE								
30	State Income Taxes					11,982		
31	Federal Income Taxes					23,201		
32	Total Income Taxes	L 30 + L 31				35,183		
33	Net Operating Income	L 29 - L 32				\$ 192,098		

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule D-3
Witness: O'Brien
 Page 1 of 2

Adjustments to Net Operating Income

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		As Forecast And Allocated	Surcharges D-5A & D-6A	Revenue Loss D-5B	Revenue Annualization D-5C	Revenue Other	Revenue Transfer	Supply Expense D-6B	Salaries & Wages D-7	Rate Case Normalization D-8	Benefits & Pensions D-9	Uncollectible D-10	Sub-Total Proforma
OPERATING REVENUE													
1	Distribution Tariff Charges	\$ 532,972	\$ -	\$ (8,451)	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,662
2	Surcharge Revenue	53,261	(30,392)	-	-	-	-	-	-	-	-	-	22,869
3	Generation Charges	217,302	-	-	-	-	-	-	-	-	-	-	217,302
4	Transmission Charges	66,314	-	-	-	-	86,855	-	-	-	-	-	153,169
5	Sales for Resale (Off System)	1,560	-	-	-	-	-	-	-	-	-	-	1,560
6		-	-	-	-	-	-	-	-	-	-	-	-
7	Late Payment fees	3,750	-	-	-	-	-	-	-	-	-	-	3,750
8	Reconnect Fees	717	-	-	-	-	-	-	-	-	-	-	717
9	Miscellaneous Service	620	-	-	-	-	-	-	-	-	-	-	620
10	DL Transmission Dispatch	700	-	-	-	-	(700)	-	-	-	-	-	-
11	Rent From Electric Property	11,650	-	-	-	-	-	-	-	-	-	-	11,650
12	Tower Attachment Revenue	319	-	-	-	-	(319)	-	-	-	-	-	-
13	Pole Attachments	-	-	-	-	-	-	-	-	-	-	-	-
14	Other Electric Revenue	86,506	-	-	-	-	(86,836)	-	-	-	-	-	670
15	Total operating revenues	975,671	(30,392)	(8,451)	1,161	-	-	-	-	-	-	-	937,989
OPERATING EXPENSE													
16	Power Production Expense	-	-	-	-	-	-	-	-	-	-	-	-
17	Cost of Purchased Power	206,041	-	-	-	-	-	(1,019)	-	-	-	-	205,022
18	Other Production Expenses	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	12,546	-	-	-	-	-	-	216	-	-	-	12,762
20	Distribution	56,294	(17)	-	-	-	-	-	763	-	-	-	57,040
21	Customer accounts	46,391	(25,415)	-	-	-	-	-	263	-	-	-	26,077
22	Customer service and info	(3,213)	(1,496)	-	-	-	-	-	2	-	-	-	(4,708)
23	Sales	-	-	-	-	-	-	-	-	-	-	-	-
24	Administrative and general	134,259	(261)	-	-	-	-	-	1,103	31	1,626	-	136,758
25	Depreciation	193,360	-	-	-	-	-	-	-	-	-	-	193,360
26	Amortization Other	7,965	-	-	-	-	-	-	-	-	-	-	7,965
27	Amort of Cloud Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
28	Taxes other than income	61,851	-	-	-	-	-	-	-	-	-	-	61,851
29	Total operating expenses	715,494	(27,190)	-	-	-	-	(1,019)	2,347	31	1,626	4,838	696,127
30	Net operating margins Before Income Tax	\$ 260,177	\$ (3,202)	\$ (8,451)	\$ 1,161	\$ -	\$ -	\$ 1,019	\$ (2,347)	\$ (31)	\$ (1,626)	\$ (4,838)	\$ 241,862

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Adjustments to Net Operating Income

Line #	Description	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]	[23]	[24]
		From Page 1 Sub-total	Cloud Adjustment D-11	Gross Receipts Tax Exp D-20	FICA, FUI SUI Exp D-20	Pro Forma Depre Adj D-21	Adjustments	Interest on Cust. Dep C-7	EV Depre Adjustment D-15	Total Profoma			
OPERATING REVENUE													
31	Distribution Tariff Charges	525,682	-	-	-	-	-	-	-	-	-	-	-
32	Surcharge Revenue	22,869	-	-	-	-	-	-	-	-	-	-	525,682
33	Generation Charges	217,302	-	-	-	-	-	-	-	-	-	-	22,869
34	Transmission Charges	153,169	-	-	-	-	-	-	-	-	-	-	217,302
35	Sales for Resale (Off System)	1,560	-	-	-	-	-	-	-	-	-	-	153,169
36		-	-	-	-	-	-	-	-	-	-	-	1,560
37	Late Payment fees	3,750	-	-	-	-	-	-	-	-	-	-	3,750
38	Reconnect Fees	717	-	-	-	-	-	-	-	-	-	-	717
39	Miscellaneous Service	620	-	-	-	-	-	-	-	-	-	-	620
40	DL Transmission Dispatch	-	-	-	-	-	-	-	-	-	-	-	-
41	Rent From Electric Property	11,650	-	-	-	-	-	-	-	-	-	-	11,650
42	Tower Attachment Revenue	-	-	-	-	-	-	-	-	-	-	-	-
43	Pole Attachments	-	-	-	-	-	-	-	-	-	-	-	-
44	Other Electric Revenue	670	-	-	-	-	-	-	-	-	-	-	670
45	Total operating revenues	937,989	-	-	-	-	-	-	-	-	-	-	937,989
OPERATING EXPENSE													
46	Power Production Expense	-	-	-	-	-	-	-	-	-	-	-	-
47	Cost of Purchased Power	205,022	-	-	-	-	-	-	-	-	-	-	205,022
48	Other Production Expenses	-	-	-	-	-	-	-	-	-	-	-	-
49	Transmission	12,762	-	-	-	-	-	-	-	-	-	-	12,762
50	Distribution	57,040	-	-	-	-	-	-	-	-	-	-	57,040
51	Customer accounts	26,077	-	-	-	-	-	532	-	-	-	-	26,609
52	Customer service and info	(4,708)	-	-	-	-	-	-	-	-	-	-	(4,708)
53	Sales	-	-	-	-	-	-	-	-	-	-	-	-
54	Administrative and general	136,758	-	-	-	-	-	-	-	-	-	-	136,758
55	Depreciation	193,360	-	-	-	9,586	-	-	178	-	-	-	203,124
56	Amortization Other	7,965	-	-	-	4,530	-	-	-	-	-	-	12,495
57	Amort of Cloud Expenditures	-	2,051	-	-	-	-	-	-	-	-	-	2,051
58	Taxes other than income	61,851	-	(2,674)	377	-	-	-	-	-	-	-	59,554
59	Total operating expenses	696,127	2,051	(2,674)	377	14,116	-	532	178	-	-	-	710,707
60	Net operating margins Before Income Tax	\$ 241,862	\$ (2,051)	\$ 2,674	\$ (377)	\$ (14,116)	\$ -	\$ (532)	\$ (178)	\$ -	\$ -	\$ -	\$ 227,282

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
Summary of Revenue Adjustments
(\$ in Thousands)

Line #	Description	Reference Or Account Number	[1]	[2]	[3]	[4]	PRO FORMA ADJUSTMENTS			[7]	[8]	[9]
			FTY Ended 12/31/21 Budget	D-5A Remove Surcharges	D-5B Revenue Loss	D-5C Revenue Annualization	Other	Reclass	Total Proforma Adjustments [3 to 7]	Proforma Adjusted At Present Rates [2] + [8]		
1	Distribution Tariff Charges		\$ 532,972	\$ -	\$ (8,451)	\$ 1,161	\$ -	\$ -	\$ -	\$ (7,290)	\$ 525,682	
2	Surcharge Revenue		53,261	(30,392)	-	-	-	-	-	(30,392)	22,869	
3	Generation Charges		217,302	-	-	-	-	-	-	-	217,302	
4	Transmission Charges		66,314	-	-	-	-	-	86,855	86,855	153,169	
5	Sum Sales to Customers	Sum L 1 to L 4	869,849	(30,392)	(8,451)	1,161	-	-	86,855	49,173	919,022	
6	SP Distribution Revenue		-	-	-	-	-	-	-	-	-	
7	Sub-Total	L 5 + L 6	869,849	(30,392)	(8,451)	1,161	-	-	86,855	49,173	919,022	
8	Sales for Resale (Off System)	L 7 + L 8	1,560	(30,392)	(8,451)	1,161	-	-	86,855	49,173	1,560	
9	Total Sales of Electricity		871,409	(30,392)	(8,451)	1,161	-	-	86,855	49,173	920,582	
10	Late Payment fees		3,750	-	-	-	-	-	-	-	3,750	
11	Returned Check Charges		-	-	-	-	-	-	-	-	-	
12	Reconnect Fees		717	-	-	-	-	-	-	-	717	
13	Miscellaneous Service		620	-	-	-	-	-	-	-	620	
14	DL Transmission Dispatch		700	-	-	-	-	(700)	-	(700)	-	
15	Rent From Electric Property		11,650	-	-	-	-	-	-	-	11,650	
16	Tower Attachment Revenue		319	-	-	-	-	(319)	-	(319)	-	
17	Pole Attachments		-	-	-	-	-	-	-	-	-	
18	Other Electric Revenue		-	-	-	-	-	-	-	-	-	
19	Other Electric Revenues (456.01)		670	-	-	-	-	-	-	-	670	
20	I.T.Service Charge (456.06)		-	-	-	-	-	-	-	-	-	
21	AES BV Partners - Demand (456.10)		-	-	-	-	-	-	-	-	-	
22	AES BV Partners - Transmission (456.11)		-	-	-	-	-	-	-	-	-	
23	Dominion Marketing Revenue (456.12)		84,705	-	-	-	-	(84,705)	-	(84,705)	-	
24	PJM DLCO Firm (456.32)		(257)	-	-	-	-	257	-	257	-	
24	PJM DLC Pwr NFPP (456.53)		1,388	-	-	-	-	(1,388)	-	(1,388)	-	
25	Total Present Rate Revenues	L 9 to L 24	975,671	(30,392)	(8,451)	1,161	-	-	-	(37,682)	937,989	
26	Other Revenue		-	-	-	-	-	-	-	-	-	
27	TOTAL REVENUES	L 25 + L 26	\$ 975,671	\$ (30,392)	\$ (8,451)	\$ 1,161	\$ -	\$ -	\$ -	\$ (37,682)	\$ 937,989	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Remove Surcharge Revenue

Line #	Description	[1] Surcharges "Rolled-in"	[2] Revenue From Surcharges Retained	[3] Sub-Total	[4] GRT 0.059	[5] Net
EEC SURCHARGE						
1	RESIDENTIAL		\$ 4,251		(251)	
2	COMMERCIAL - Small C&I	14	1,054		(62)	
3	COMMERCIAL - Medium C&I	3	3,095		(183)	
4	COMMERCIAL - Large C&I	1	7,920		(467)	
5	Sub-Total		\$ 16,320	\$ 16,320	(963)	15,357
UNIVERSAL SERVICE						
6	RESIDENTIAL		\$ 36,856		(2,175)	
7	Sub-Total		\$ 36,856	36,856	(2,175)	34,681
CAP REVENUE CREDIT						
8	RESIDENTIAL		\$ (22,784)	(22,784)	1,344	(21,440)
9	Sub-Total		\$ (22,784)	(22,784)	1,344	(21,440)
SMART METER						
10	RESIDENTIAL		\$ -			
11	COMMERCIAL - Small C&I	14				
12	COMMERCIAL - Medium C&I	3				
13	COMMERCIAL - Large C&I	1				
14	Sub-Total		\$ 18			
DISC						
15	RESIDENTIAL	14,054				
16	COMMERCIAL - Small C&I	1,816				
17	COMMERCIAL - Medium C&I	2,832				
18	COMMERCIAL - Large C&I	3,756				
19	STREET LIGHTING	469				
20	Sub-Total	22,927				
RETAIL MARKET ENHANCEMENT						
21	RESIDENTIAL	(27)				
22	COMMERCIAL - Small C&I	(2)				
23	COMMERCIAL - Medium C&I	1				
24	STREET LIGHTING					
25	Sub-Total	(28)				
STAS						
26	RESIDENTIAL	(30)				
27	COMMERCIAL - Small C&I	(4)				
28	COMMERCIAL - Medium C&I	(6)				
29	COMMERCIAL - Large C&I	(8)				
30	STREET LIGHTING	(1)				
31	Sub-Total	(49)				
32	Total Revenue - Roll Into Base Rates		\$ 22,868	\$ 30,392		
33	Total Revenue - Adjustment to Revenue				\$ (1,793)	\$ 28,599
34	Gross Receipts Tax					(27,190)
35	Net Revenue after GRT offset					\$ 1,409
36	(Reflected on Taxes - Other Than Income Sch. D-3, S-1)					
37	Equivalent from Expense Summary					
38	Difference					\$ 1,409

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule D-5B
Witness: O'Brien
 Page 1 of 1

Revenue Loss Adjustment

Line #	Description	Reference	[]				Pro Forma Adjustment
			[1]	[2]	[3]	[4]	
				VARIABLE REVENUE			
		2019	2020	2021	2022		
Total Pro Forma Variable Revenue							
1	--Residential	\$ 229,398	\$ 225,709	\$ 222,542	\$ 218,934		
2	--Commercial	150,716	149,150	147,631	146,107		
3	--Industrial	31,361	30,712	30,187	29,643		
4	--Street Lighting & UMS	385	386	387	389		
5	Total	<u>\$ 411,860</u>	<u>\$ 405,957</u>	<u>\$ 400,747</u>	<u>\$ 395,073</u>		
Target Revenue Loss in 2023							
6	--Residential		\$ (3,689)				
7	--Commercial		\$ (1,566)				
8	--Industrial		\$ (649)				
9	--Street Lighting & UMS		\$ 1				
10	Total					\$ (5,903)	
Target Revenue Loss in 2024							
11	--Residential			\$ (6,856)			
12	--Commercial			\$ (3,085)			
13	--Industrial			\$ (1,174)			
14	--Street Lighting & UMS			\$ 2			
15	Total					(11,113)	
Target Revenue Loss in 2025							
16	--Residential				\$ (10,464)		
17	--Commercial				\$ (4,609)		
18	--Industrial				\$ (1,718)		
19	--Street Lighting & UMS				\$ 4		
20	Total					(16,787)	
21	Total Revenue Loss 2020 to 2022					\$ (33,803)	
22	Average for Pro Forma Adjustment					\$ (8,451)	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)

Schedule D-5C
Witness: O'Brien
 Page 1 of 1

Revenue Annualization

Line #	Description	[1] Residential	[2] Small C&I	[3] Medium C&I	[4] Large C&I	[5] Street Lighting	[6] Total
1	Test Year Distribution Revenue	\$ 473,396	\$ 67,901	\$ 98,992	\$ 97,510	\$ 12,475	\$ 750,274
2	Commodity Billings in Revenues	155,183	22,544	29,685	9,397	493	217,302
3	Revenues net of Commodity - Margin (L 1 - L 2)	<u>\$ 318,213</u>	<u>\$ 45,357</u>	<u>\$ 69,307</u>	<u>\$ 88,113</u>	<u>\$ 11,982</u>	<u>\$ 532,972</u>
4	Average Monthly Customers in TY	<u>541,894</u>	<u>47,320</u>	<u>7,370</u>	<u>856</u>	<u>5,626</u>	<u>603,066</u>
5	Average Annual Margin Per Customer (L 3 / L 4)	<u>\$ 0.587</u>	<u>\$ 0.959</u>	<u>\$ 9.404</u>	<u>\$ 102.936</u>	<u>\$ 2.130</u>	<u>\$ 0.884</u>
6	Number of Customers at End of Year	<u>542,451</u>	<u>47,647</u>	<u>7,421</u>	<u>856</u>	<u>5,645</u>	<u>604,020</u>
7	Increase in Customers during TY (L 6 - L 4)	<u>557</u>	<u>327</u>	<u>51</u>	<u>-</u>	<u>19</u>	<u>954</u>
8	Annualization of Revenue (L 5 * L 7)	<u>\$ 327</u>	<u>\$ 314</u>	<u>\$ 480</u>	<u>\$ -</u>	<u>\$ 40</u>	<u>\$ 1,161</u>

Duquesne Light Company
Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2021 at Customer Shopping Levels

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Rate Class	Average No. Customers	Distribution Sales (KWh)	POLR Sales (KWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Energy Efficiency (EEC) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSIC)	Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Present Rate Revenue (Sum Col. N - P)		
1 RS	487,247	3,559,437,249	2,551,343,232	\$288,981,987	(\$19,044,886)	\$3,728,663	\$47	(\$24,910)	\$32,784,119	(\$27,056)	\$12,731,059	\$319,129,023	\$47,754,661	\$134,793,363	\$501,677,066		
2 RH	38,764	400,375,481	340,216,842	\$25,126,564	(\$3,613,772)	\$456,195	\$51	(\$1,928)	\$3,481,510	(\$2,489)	\$1,751,910	\$27,621,821	\$2,962,411	\$17,916,532	\$48,520,764		
3 RA	5,780	61,045,038	46,859,708	\$3,104,767	(\$125,342)	\$66,028	\$1	(\$287)	\$690,450	(\$313)	\$147,113	\$3,782,418	\$676,963	\$2,472,748	\$6,934,129		
4 GS	24,873	97,807,724	72,187,534	\$10,898,816	\$0	\$136,717	\$2,554	(\$1,243)	\$0	(\$917)	\$431,716	\$11,467,643	\$3,753,463	\$16,001,372			
5 GM<25	20,214	599,632,606	525,916,064	\$31,136,286	\$0	\$540,589	\$10,047	(\$1,040)	\$0	(\$2,659)	\$1,251,120	\$33,233,372	\$4,877,572	\$17,018,018	\$55,128,962		
6 GM<25	6,774	2,024,148,123	546,486,713	\$63,325,020	\$0	\$2,838,580	\$3,367	\$1,016	\$0	(\$5,500)	\$2,888,222	\$68,750,705	\$6,565,203	\$27,387,570	\$102,703,378		
7 GMHP<25	2,834	182,246,074	54,117,407	\$5,322,977	\$0	\$77,086	\$1,062	(\$127)	\$0	(\$263)	\$133,029	\$3,533,646	\$312,241	\$1,723,375	\$5,618,962		
8 GLH	738	2,857,950,595	1,416,416,000	\$67,636,842	\$0	\$4,496,000	\$269	(\$395)	\$0	(\$519)	\$244,056	\$6,482,829	\$406,463	\$2,286,049	\$9,189,341		
9 GLH	738	2,857,950,595	1,416,416,000	\$67,636,842	\$0	\$4,496,000	\$269	(\$395)	\$0	(\$519)	\$244,056	\$6,482,829	\$406,463	\$2,286,049	\$9,189,341		
10 L	89	323,083,680	125,019,109	\$17,557,161	\$0	\$5,632,610	\$86	(\$41)	\$0	(\$479)	\$213,311	\$9,984,804	\$1,536,129	\$5,156,206	\$17,424,389		
11 L	21	955,036,779	34,895,044	\$18,643,426	\$0	\$505,620	\$44	(\$4)	\$0	(\$1,612)	\$758,615	\$20,151,008	\$325,580	\$1,730,600	\$20,151,008		
12 HVPS	9	1,221,351,444	29,616,000	\$275,414	\$0	\$930,563	\$9	(\$1)	\$0	(\$100)	\$47,173	\$1,263,059	\$271,065	\$1,468,304	\$2,992,918		
13 AL	3	109,707	9,692	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$1,095	\$119	\$302	\$1,516		
14 SE	1	24,794,771	0	\$1,420,662	\$0	\$0	\$0	\$0	\$0	(\$118)	\$65,571	\$1,476,114	\$0	\$0	\$1,476,114		
15 SM	174	25,004,964	8,031,018	\$8,974,314	\$0	\$0	\$0	\$0	\$0	(\$746)	\$351,039	\$9,324,607	\$254,696	\$9,580,524			
16 SH	13	866,940	246,410	\$109,362	\$0	\$0	\$0	\$0	\$0	\$0	\$4,278	\$113,631	\$86	\$7,591	\$121,307		
17 UMS	5,654	21,049,638	3,237,890	\$1,061,023	\$0	\$0	\$0	\$0	\$0	(\$88)	\$41,503	\$1,102,438	\$26,807	\$170,878	\$1,299,123		
18 PALL	774	2,685,852	1,949,372	\$415,376	\$0	\$0	\$0	\$0	\$0	(\$35)	\$16,248	\$431,591	\$310	\$59,343	\$491,244		
19 Total	604,306	12,124,054,139	4,167,184,914	\$532,972,039	(\$22,784,000)	\$16,320,218	\$18,338	(\$28,436)	\$36,856,079	(\$46,725)	\$22,927,344	\$566,532,656	\$66,314,006	\$217,301,517	\$869,648,379		
20 Other Electric Revenue																	
21 Sales for Resale (Acct. 447)				\$3,750,277											\$1,560,000		
22 Meter Payment Bank Charges (Acct. 450)				\$716,666											\$3,750,277		
23 Rent Electric Property (Acct. 451)				\$11,649,888											\$1,560,000		
24 Rent Electric Property (Acct. 454)				\$670,292											\$1,560,000		
25 Rent Electric Property (Acct. 464)				\$619,933											\$1,560,000		
26 Other Revenue (Acct. 466)				\$84,704,991											\$619,933		
27 Utility Operations (Acct. 417)				(\$256,794)											\$84,704,991		
28 Transmission - EGS (Acct. 456)				\$1,388,209											(\$256,794)		
29 Transmission - Wholesale (Acct. 456)				\$1,407,056											\$1,388,209		
30 Transmission - Tax Norm				\$17,407,056											\$1,407,056		
31 Subtotal Other Revenue				\$550,379,095	(\$22,784,000)	\$16,320,218	\$18,338	(\$28,436)	\$36,856,079	(\$46,725)	\$22,927,344	\$603,639,912	\$153,168,912	\$218,861,517	\$875,670,341		
32 Total Operating Revenue				\$1,183,911,734	(\$45,064,000)	\$32,640,436	\$36,676	(\$56,872)	\$73,712,158	(\$93,450)	\$45,854,688	\$1,170,172,568	\$180,482,918	\$437,163,034	\$1,607,335,502		

Duquesne Light Company
Adjusted Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2021 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	System Improvement Charge (DSC)	Surcharge Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)
1	RS	\$288,981,987	(\$27,056)	\$288,954,931	\$12,731,059	\$301,685,990	\$47,754,661	\$134,793,383	\$484,234,033
2	RH	\$26,126,354	(\$2,499)	\$26,123,855	\$1,175,910	\$27,299,766	\$2,982,411	\$17,916,532	\$48,198,709
3	RA	\$3,104,767	(\$313)	\$3,104,454	\$147,113	\$3,251,568	\$678,963	\$2,472,748	\$6,403,278
4	GS	\$10,898,816	(\$917)	\$10,897,898	\$431,716	\$11,329,615	\$780,236	\$3,753,493	\$15,863,344
5	GM<25	\$31,135,286	(\$2,659)	\$31,132,627	\$1,251,120	\$32,383,747	\$4,877,572	\$17,018,018	\$54,279,336
6	GMP>25	\$63,325,020	(\$5,500)	\$63,319,520	\$2,588,222	\$65,907,742	\$6,565,203	\$27,387,570	\$99,860,516
7	GMH<25	\$3,322,877	(\$263)	\$3,322,595	\$133,029	\$3,455,624	\$312,241	\$1,772,375	\$5,540,240
8	GMH>25	\$5,982,496	(\$519)	\$5,981,977	\$244,056	\$6,226,033	\$408,463	\$2,298,049	\$8,932,546
9	GL	\$61,636,642	(\$5,592)	\$61,631,050	\$2,631,341	\$64,262,391	\$1,330,129	\$6,198,206	\$71,790,725
10	GLH	\$18,643,426	(\$1,612)	\$18,641,813	\$758,615	\$19,400,428	\$325,530	\$1,730,029	\$19,400,428
11	L	\$7,557,161	(\$679)	\$7,556,483	\$319,310	\$7,875,793	\$0	\$0	\$9,931,351
12	HVPS	\$275,414	(\$100)	\$275,313	\$47,173	\$322,487	\$271,055	\$1,468,304	\$2,061,846
13	AL	\$1,054	(\$0)	\$1,054	\$41	\$1,095	\$119	\$302	\$1,516
14	SE	\$1,420,662	(\$118)	\$1,420,544	\$55,571	\$1,476,114	\$0	\$0	\$1,476,114
15	SM	\$8,974,314	(\$746)	\$8,973,568	\$351,039	\$9,324,607	\$1,220	\$254,696	\$9,580,524
16	SH	\$109,362	(\$9)	\$109,353	\$4,278	\$113,631	\$86	\$7,591	\$121,307
17	UMS	\$1,061,023	(\$88)	\$1,060,935	\$41,503	\$1,102,438	\$25,807	\$170,878	\$1,299,123
18	PAL	\$415,378	(\$35)	\$415,343	\$16,248	\$431,591	\$310	\$59,343	\$491,244
19	Total	\$532,972,039	(\$48,725)	\$532,923,314	\$22,927,344	\$555,850,657	\$66,314,006	\$217,301,517	\$839,466,180
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)								
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,750,277		\$3,750,277		\$3,750,277		\$1,560,000	\$1,560,000
23	Reconnect Fees/PJM Office (Acct. 451)	\$716,666		\$716,666		\$716,666	\$700,000		\$3,750,277
24	Rent Electric Property (Acct. 454)	\$11,649,888		\$11,649,888		\$11,649,888			\$1,416,666
25	Rent Electric Property (Acct. 454)						\$318,500		\$11,649,888
26	Other Revenue (Acct. 456)	\$670,292		\$670,292		\$670,292			\$318,500
27	Utility Operations (Acct. 417)	\$619,933		\$619,933		\$619,933			\$670,292
28	Revenue Annualization	\$1,160,626		\$1,160,626		\$1,160,626			\$619,933
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			\$1,160,626
30	Transmission - EGS (Acct. 456)								(\$8,449,647)
31	Transmission - Wholesale (Acct. 456)								\$84,704,991
32	Transmission - Tax Norm								(\$256,794)
33	Subtotal Other Revenue	\$10,118,034	\$0	\$10,118,034	\$0	\$10,118,034	\$86,854,906	\$1,560,000	\$1,388,209
34	Total Operating Revenue	\$543,090,073	(\$48,725)	\$543,041,348	\$22,927,344	\$565,968,692	\$153,168,912	\$218,861,517	\$937,999,120

Duquesne Light Company
 Future Test Year at Proposed Distribution Rates
 12 Month Period Ending December 31, 2021 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change	
1	RS	\$339,210,747	\$47,754,661	\$134,793,383	\$521,758,791	\$37,524,757	7.7%	\$37,524,757	12.4%	
2	RH	\$34,060,890	\$2,982,411	\$17,916,532	\$54,959,832	\$6,761,124	14.0%	\$6,761,124	24.8%	
3	RA	\$4,001,551	\$678,963	\$2,472,748	\$7,153,262	\$749,984	11.7%	\$749,984	23.1%	
4	GS	\$13,326,105	\$780,236	\$3,753,493	\$17,859,835	\$1,996,491	12.6%	\$1,996,491	17.6%	
5	GM<25	\$38,806,759	\$4,877,572	\$17,018,018	\$60,702,348	\$6,423,012	11.8%	\$6,423,012	19.8%	
6	GM>25	\$81,442,360	\$6,565,203	\$27,387,570	\$115,395,134	\$15,534,618	15.6%	\$15,534,618	23.6%	
7	GMH<25	\$4,051,966	\$312,241	\$1,772,375	\$6,136,583	\$596,342	10.8%	\$596,342	17.3%	
8	GMH>25	\$7,614,757	\$408,463	\$2,298,049	\$10,321,269	\$1,388,724	15.5%	\$1,388,724	22.3%	
9	GL	\$76,068,846	\$1,330,129	\$6,198,206	\$83,597,181	\$11,806,456	16.4%	\$11,806,456	18.4%	
10	GLH	\$9,390,217	\$325,530	\$1,730,029	\$11,445,775	\$1,514,424	15.2%	\$1,514,424	19.2%	
11	L	\$22,633,390	\$0	\$0	\$22,633,390	\$3,232,962	16.7%	\$3,232,962	16.7%	
12	HVPS	\$323,743	\$271,055	\$1,466,304	\$2,063,103	\$1,257	0.1%	\$1,257	0.4%	
13	AL	\$1,166	\$119	\$302	\$1,587	\$71	4.7%	\$71	6.5%	
14	SE	\$1,571,485	\$0	\$0	\$1,571,485	\$95,371	6.5%	\$95,371	6.5%	
15	SM	\$9,907,082	\$1,220	\$254,696	\$10,162,999	\$582,475	6.1%	\$582,475	6.2%	
16	SH	\$123,255	\$86	\$7,591	\$130,931	\$9,624	7.9%	\$9,624	8.5%	
17	UMS	\$1,363,469	\$25,807	\$170,878	\$1,560,154	\$261,031	20.1%	\$261,031	23.7%	
18	PAL	\$464,238	\$310	\$59,343	\$523,891	\$32,647	6.6%	\$32,647	7.6%	
19	Total	\$644,362,027	\$66,314,006	\$217,301,517	\$927,977,549	\$88,511,370	10.5%	\$88,511,370	15.9%	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)			\$1,560,000	\$1,560,000	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,750,277			\$3,750,277	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$716,666	\$700,000		\$1,416,666	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$11,649,888			\$11,649,888	\$0		\$0		
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0		
26	Other Revenue (Acct. 456)	\$670,292			\$670,292	\$0		\$0		
27	Utility Operations (Acct. 417)	\$619,933			\$619,933	\$0		\$0		
28	Revenue Annualization	\$1,160,626			\$1,160,626	\$0		\$0		
29	Revenue Loss Adjustment					\$0		\$0		
30	Transmission - EGS (Acct. 456)					\$0		\$0		
31	Transmission - Wholesale (Acct. 456)	(\$8,449,647)	\$84,704,991		\$84,704,991	\$0		\$0		
32	Transmission - Tax Norm		(\$256,794)		(\$256,794)	\$0		\$0		
33	Subtotal Other Revenue	\$10,118,034	\$86,854,906	\$1,560,000	\$98,532,940	\$0		\$0		
34	Total Operating Revenue	\$654,480,061	\$153,168,912	\$218,861,517	\$1,026,510,490	\$88,511,370	9.4%	\$88,511,370	15.6%	

Duquesne Light Company
Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2021 Assuming No Customer Shopping (i.e., 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
Line	Rate Class	Average No. Customers	Distribution Sales (KWh)	100% POLR Sales (KWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Efficiency (EECDR) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSIC)	Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Present Rate Revenue (Sum Col. N - P)	
1	RS	497,247	3,559,437,249	3,559,437,249	\$268,981,997	(\$19,044,886)	\$3,728,663	\$47	(\$24,910)	\$32,784,119	(\$27,056)	\$12,731,059	\$319,129,023	\$66,623,815	\$188,053,328	\$573,806,167	
2	RH	38,784	400,375,481	400,375,481	\$26,126,354	(\$3,613,772)	\$456,195	\$51	(\$1,928)	\$3,481,510	(\$2,499)	\$1,175,910	\$27,621,821	\$3,509,774	\$21,084,611	\$52,216,207	
3	RA	5,780	61,045,038	61,045,038	\$3,104,767	(\$125,342)	\$66,028	\$1	(\$287)	\$590,450	(\$313)	\$147,113	\$3,782,418	\$884,498	\$3,221,296	\$7,888,212	
4	GS	24,873	97,807,724	97,807,724	\$10,898,816	\$0	\$136,717	\$2,554	(\$1,243)	\$0	(\$917)	\$431,716	\$11,467,643	\$1,057,002	\$5,084,947	\$17,609,592	
5	GM<25	20,214	599,632,606	599,632,606	\$31,135,286	\$0	\$940,589	\$10,047	(\$1,010)	\$0	(\$2,659)	\$1,251,120	\$33,233,372	\$8,946,611	\$31,214,572	\$73,394,555	
6	GM>25	6,774	2,024,149,123	2,024,149,123	\$63,325,020	\$0	\$2,838,580	\$3,367	\$1,016	\$0	(\$5,500)	\$2,588,222	\$68,750,705	\$24,381,885	\$101,437,976	\$194,570,666	
7	GMH<25	2,534	55,248,074	55,248,074	\$3,322,877	\$0	\$77,086	\$1,062	(\$127)	\$0	(\$283)	\$133,029	\$3,533,645	\$505,030	\$2,870,107	\$6,909,382	
8	GMH>25	643	184,444,473	184,444,473	\$5,992,496	\$0	\$256,430	\$269	\$96	\$0	(\$519)	\$244,056	\$6,482,829	\$1,647,757	\$9,205,222	\$17,335,009	
9	GL	738	2,587,950,596	2,587,950,596	\$61,636,642	\$0	\$5,632,910	\$790	(\$37)	\$0	(\$5,592)	\$2,631,341	\$69,696,054	\$20,890,609	\$127,314,033	\$224,100,697	
10	GLH	89	323,063,690	323,063,690	\$7,557,161	\$0	\$805,920	\$96	(\$4)	\$0	(\$679)	\$319,310	\$8,481,804	\$3,517,188	\$16,016,874	\$28,015,666	
11	L	21	955,036,779	955,036,779	\$18,643,426	\$0	\$750,537	\$44	(\$1)	\$0	(\$1,612)	\$758,615	\$20,151,008	\$9,990,927	\$47,348,880	\$77,490,814	
12	HVPS	9	1,221,351,444	1,221,351,444	\$275,414	\$0	\$930,563	\$9	(\$1)	\$0	(\$100)	\$47,173	\$1,253,059	\$10,854,472	\$60,552,247	\$72,659,778	
13	AL	3	109,707	109,707	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$1,095	\$1,359	\$5,913		
14	SE	1	24,794,771	24,794,771	\$1,420,662	\$0	\$0	\$0	\$0	\$0	(\$118)	\$55,571	\$1,476,114	\$8,762	\$781,866	\$2,266,742	
15	SM	174	25,004,964	25,004,964	\$8,974,314	\$0	\$0	\$0	\$0	\$0	(\$746)	\$351,039	\$9,324,607	\$3,934	\$814,684	\$10,143,725	
16	SH	13	866,940	866,940	\$109,362	\$0	\$0	\$0	\$0	\$0	(\$9)	\$4,278	\$113,631	\$303	\$26,706	\$140,639	
17	UMS	5,654	21,049,638	21,049,638	\$1,081,023	\$0	\$0	\$0	\$0	\$0	(\$89)	\$41,503	\$1,102,498	\$167,775	\$1,110,863	\$2,361,095	
18	PAL	774	2,685,852	2,685,852	\$415,378	\$0	\$0	\$0	\$0	\$0	(\$35)	\$16,298	\$431,591	\$427	\$81,720	\$513,736	
19	Total	604,306	12,124,054,139	12,124,054,139	\$532,972,039	(\$22,784,000)	\$16,320,218	\$18,338	(\$28,436)	\$36,856,079	(\$48,725)	\$22,927,344	\$586,232,856	\$158,992,728	\$616,223,410	\$1,361,448,995	
20	Other Electric Revenue:																
21	Sales for Resale (Acct. 447)																
22	Late Payment/Returned Check Charges (Acct. 450)																
23	Reconnect Fees/PJM Office (Acct. 451)																
24	Rent Electric Property (Acct. 454)																
25	Rent Electric Property (Acct. 454)																
26	Other Revenue (Acct. 456)																
27	Utility Operations (Acct. 417)																
28	Transmission - EGS (Acct. 455)																
29	Transmission - Wholesale (Acct. 456)																
30	Transmission - Tax Norm																
31	Subtotal Other Revenue																
32	Total Operating Revenue																
					\$550,379,095	(\$22,784,000)	\$16,320,218	\$18,338	(\$28,436)	\$36,856,079	(\$48,725)	\$22,927,344	\$603,639,912	\$161,142,644	\$661,783,410	\$1,382,565,960	

Duquesne Light Company
Adjusted Future Test Year Revenue at Present Rates
12 Month Period Ending December 31, 2021 Assuming No Customer Shopping (i.e. 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	Distribution System Improvement Charge (DSIC)	Surcharge Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)	
1	RS	\$288,981,987	(\$27,056)	\$288,954,931	\$12,731,059	\$301,685,990	\$66,623,815	\$188,053,328	\$556,363,134	
2	RH	\$26,126,354	(\$2,499)	\$26,123,855	\$1,175,910	\$27,299,766	\$3,509,774	\$21,084,611	\$51,894,152	
3	RA	\$3,104,767	(\$313)	\$3,104,454	\$147,113	\$3,251,568	\$884,498	\$3,221,296	\$7,357,361	
4	GS	\$10,898,816	(\$917)	\$10,897,898	\$431,716	\$11,329,615	\$1,057,002	\$5,084,947	\$17,471,563	
5	GM<25	\$31,135,286	(\$2,659)	\$31,132,627	\$1,251,120	\$32,383,747	\$8,946,611	\$31,214,572	\$72,544,930	
6	GM=25	\$63,325,020	(\$5,500)	\$63,319,520	\$2,588,222	\$65,907,742	\$24,381,885	\$101,437,976	\$191,727,603	
7	GMH<25	\$3,322,877	(\$283)	\$3,322,595	\$133,029	\$3,455,624	\$505,630	\$2,870,107	\$6,831,361	
8	GMH>25	\$5,982,496	(\$519)	\$5,981,977	\$244,056	\$6,226,033	\$1,647,757	\$9,205,222	\$17,079,013	
9	GL	\$61,636,642	(\$5,592)	\$61,631,050	\$2,631,341	\$64,262,391	\$26,890,609	\$127,314,033	\$218,467,033	
10	GLH	\$7,557,161	(\$679)	\$7,556,483	\$319,310	\$7,875,793	\$3,517,188	\$16,016,874	\$27,409,855	
11	L	\$18,643,426	(\$1,612)	\$18,641,813	\$758,615	\$19,400,428	\$9,890,927	\$47,348,880	\$76,740,235	
12	HVPS	\$275,414	(\$100)	\$275,313	\$47,173	\$322,487	\$10,854,472	\$60,552,247	\$71,729,206	
13	AL	\$1,054	(\$0)	\$1,054	\$41	\$1,095	\$1,359	\$3,459	\$5,913	
14	SE	\$1,420,662	(\$118)	\$1,420,544	\$55,571	\$1,476,114	\$8,762	\$781,866	\$2,266,742	
15	SM	\$8,974,314	(\$746)	\$8,973,568	\$351,039	\$9,324,607	\$3,934	\$814,684	\$10,143,225	
16	SH	\$109,362	(\$9)	\$109,353	\$4,278	\$113,631	\$303	\$26,706	\$140,639	
17	UMS	\$1,061,023	(\$88)	\$1,060,935	\$41,503	\$1,102,438	\$167,775	\$1,110,883	\$2,381,095	
18	PAL	\$415,378	(\$35)	\$415,343	\$16,248	\$431,591	\$427	\$81,720	\$513,738	
19	Total	\$532,972,039	(\$48,725)	\$532,923,314	\$22,927,344	\$555,850,657	\$158,992,728	\$616,223,410	\$1,331,066,796	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)								\$1,560,000	
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,750,277		\$3,750,277		\$3,750,277		\$1,560,000	\$3,750,277	
23	Reconnect Fees/PJM Office (Acct. 451)	\$716,666		\$716,666		\$716,666	\$700,000		\$1,416,666	
24	Rent Electric Property (Acct. 454)	\$11,649,888		\$11,649,888		\$11,649,888			\$11,649,888	
25	Rent Electric Property (Acct. 454)						\$318,500		\$318,500	
26	Revenue (Acct. 456)	\$670,292		\$670,292		\$670,292			\$670,292	
27	Utility Operations (Acct. 417)	\$619,933		\$619,933		\$619,933			\$619,933	
28	Revenue Annualization	\$1,160,626		\$1,160,626		\$1,160,626			\$1,160,626	
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			(\$8,449,647)	
30	Transmission - EGS (Acct. 456)						\$0		\$0	
31	Transmission - Wholesale (Acct. 456)						(\$256,794)		(\$256,794)	
32	Transmission - Tax Norm						\$1,388,209		\$1,388,209	
33	Subtotal Other Revenue	\$10,118,034	\$0	\$10,118,034	\$0	\$10,118,034	\$2,149,915	\$1,560,000	\$13,827,950	
34	Total Operating Revenue	\$543,090,073	(\$48,725)	\$543,041,348	\$22,927,344	\$565,968,692	\$161,142,644	\$617,783,410	\$1,344,894,746	

Duquesne Light Company
Future Test Year at Proposed Distribution Rates
12 Month Period Ending December 31, 2021 Assuming No Customer Shopping (i.e., 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change	
1	RS	\$339,210,747	\$66,623,815	\$188,053,328	\$593,887,891	\$37,524,757	6.7%	\$37,524,757	12.4%	
2	RH	\$34,060,890	\$3,509,774	\$21,084,611	\$58,655,275	\$6,761,124	13.0%	\$6,761,124	24.8%	
3	RA	\$4,001,551	\$884,498	\$3,221,296	\$8,107,345	\$749,984	10.2%	\$749,984	23.1%	
4	GS	\$13,326,105	\$1,057,002	\$5,084,947	\$19,468,054	\$1,996,491	11.4%	\$1,996,491	17.6%	
5	GM<25	\$38,806,759	\$8,946,611	\$31,214,572	\$78,967,942	\$6,423,012	8.9%	\$6,423,012	19.8%	
6	GM>25	\$81,442,360	\$24,381,885	\$101,437,976	\$207,262,221	\$15,534,618	8.1%	\$15,534,618	23.6%	
7	GMH<25	\$4,051,966	\$505,630	\$2,870,107	\$7,427,703	\$596,342	8.7%	\$596,342	17.3%	
8	GMH>25	\$7,614,757	\$1,647,757	\$9,205,222	\$18,467,737	\$1,388,724	8.1%	\$1,388,724	22.3%	
9	GL	\$76,088,846	\$26,890,609	\$127,314,033	\$230,273,489	\$11,806,456	5.4%	\$11,806,456	18.4%	
10	GLH	\$9,390,217	\$3,517,188	\$16,016,874	\$28,924,279	\$1,514,424	5.5%	\$1,514,424	19.2%	
11	L	\$22,633,390	\$9,990,927	\$47,348,880	\$79,973,196	\$3,232,962	4.2%	\$3,232,962	16.7%	
12	HVFS	\$323,743	\$10,854,472	\$60,552,247	\$71,730,463	\$1,257	0.0%	\$1,257	0.4%	
13	AL	\$1,166	\$1,359	\$3,459	\$5,984	\$71	1.2%	\$71	6.5%	
14	SE	\$1,571,485	\$8,762	\$781,866	\$2,362,113	\$95,371	4.2%	\$95,371	6.5%	
15	SM	\$9,907,082	\$3,934	\$814,684	\$10,725,701	\$582,475	5.7%	\$582,475	6.2%	
16	SH	\$123,255	\$303	\$26,706	\$150,263	\$9,624	6.8%	\$9,624	8.5%	
17	UMS	\$1,363,469	\$167,775	\$1,110,883	\$2,642,126	\$261,031	11.0%	\$261,031	23.7%	
18	PAL	\$484,238	\$427	\$81,720	\$546,385	\$32,647	6.4%	\$32,647	7.6%	
19	Total	\$644,362,027	\$158,992,728	\$616,223,410	\$1,419,578,165	\$88,511,370	6.6%	\$88,511,370	15.9%	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)			\$1,560,000	\$1,560,000	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,750,277	\$700,000		\$3,750,277	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$716,666			\$1,416,666	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$11,649,888			\$11,649,888	\$0		\$0		
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0		
26	Other Revenue (Acct. 456)			\$670,292	\$670,292	\$0		\$0		
27	Utility Operations (Acct. 417)	\$670,292			\$670,292	\$0		\$0		
28	Revenue Annualization	\$619,933			\$619,933	\$0		\$0		
29	Revenue Loss Adjustment	\$1,160,626			\$1,160,626	\$0		\$0		
30	Transmission - EGS (Acct. 456)					\$0		\$0		
31	Transmission - Wholesale (Acct. 456)					\$0		\$0		
32	Transmission - Tax Norm					\$0		\$0		
33	Subtotal Other Revenue	\$10,118,034	\$761,706	\$1,560,000	\$12,439,741	\$0		\$0		
34	Total Operating Revenue	\$654,480,061	\$159,754,435	\$617,783,410	\$1,432,017,906	\$88,511,370	6.6%	\$88,511,370	15.6%	

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2021
 (\$ in Thousands)

Schedule D-6A
 Witness: O'Brien
 Page 2 of 2

Update Purchased Energy Expenses

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Rate	Amount	Business Plan	Revenue Update	Adjustment
1	Generation Revenue			\$ 217,302	\$ 217,302	
2	Gross Receipts Tax	5.90%		12,821	12,821	
3	Revenue To Generation Expense			204,481	204,481	
4	CWC Allowance		\$ 9,616			
5	Pre Tax ROR		0.106			
6	CWC Revenue Allowance				1,019	
7	Base Generation Expense			204,481	203,462	
8	Sales For Resale			1,560	1,560	
9	Generation Expense			\$ 206,041	\$ 205,022	
10	Adjustment for Generation Revenue					\$ (1,019)

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
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(\$ in Thousands)

SCHEDULE D-7
Witness: O'Brien
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ADJUSTMENT--SALARY & WAGES
Adjustment # 7

Line #	Description	[1] Account Number	[2] FTY 12/31/21	[3] Redistribute General Categories	[4] Payroll As Distributed	[5] Total Pro Forma Payroll	[6] Adjustment
OPERATIONS							
1	Production	500-509	\$ -	-	-	-	-
2	Generation	546-550	-	-	-	-	-
3	Transmission	560-567	5,454	-	5,454	142	5,597
4	Distribution	580-589	15,303	-	15,303	400	15,703
5	Customer Accounts	901-905	10,062	-	10,062	263	10,324
6	Customer service and information	907-910	65	-	65	2	66
7	Sales	911-916	-	-	-	-	-
8	Administration and general	920-931	39,562	-	39,562	1,033	40,596
9	Total Operations	Sum L 1 to L 8	70,446	-	70,446	1,840	72,286
MAINTENANCE							
10	Production	510-514	-	-	-	-	-
11	Generation	551-557	-	-	-	-	-
12	Transmission	568-573	2,806	-	2,806	73	2,879
13	Distribution	590-598	13,927	-	13,927	364	14,291
14	Administration and general	935	2,678	-	2,678	70	2,748
15	Total Maintenance	Sum L 10 to L 14	19,412	-	19,412	507	19,919
16	Total Direct Payroll	L 9 + L 15	89,858	-	89,858	2,347	92,205
17	Percent Increase	L 16, C 5 / C 4					2.612%
OTHER							
18	Construction	107	-	-	-	-	-
19	Plant removal	108	-	-	-	-	-
20	Stores Accounts	163	-	-	-	-	-
21	Accrued Utility Revenue	173	-	-	-	-	-
22	Misc. Current & Accrued Assets	174	-	-	-	-	-
23	Deferred Debits	186	-	-	-	-	-
24	Misc Current & Accrued Liabilities	242	-	-	-	-	-
25	Donations	426	-	-	-	-	-
26	Total To "Clearing"		-	-	-	-	-
27	TOTAL PAYROLL	Sum L 16 to L 26	\$ 89,858	\$ -	\$ 89,858	2,612%	\$ 92,205

Duquesne Light Company
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(\$ in Thousands)

SCHEDULE D-7
Witness: O'Brien
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ADJUSTMENT--SALARY & WAGES
Adjustment #7

Line #	Description	Reference Or Function	[2] Union	[3] Non-Union	[4] Annualized Amounts	[5] Amount	[6] Amount	[7] Pro Forma Total Payroll
1	Budget O&M Base PR Expense for FTY	52 / 48	\$ 41,516	\$ 42,462	\$ 83,978			
2	Budget O&M Overtime PR Expense for FTY	80 / 20	5,086	794	5,880			
3	Total O&M Budget PR Expense	L 1 + L 2	46,602	43,256	89,858			
4	Pro Forma Rate Increase 10/1/18		3.00%					
5	Pro Forma Rate Increase 1/1/19			3.00%				
6	Number of Months for Annualization		9	12				
7	Pro Forma During FTY	L3*(L4 or 5)+L6/12	\$ 1,049	\$ 1,298	2,347			
8	Pro Forma Rate Increase 10/1/21		0.00%					
9	Number of Months		0					
10	Annualization Adjustment	(L3+L7)*L8*L12/12	\$ -				\$ 92,205	
11	Total Pro Forma - Existing Employees	[4] L 3 + L 8						
12	Pro Forma For New Employees							
13	Changes to Employee Numbers		-	-				
14	Changes to Employee Numbers	L 10 + L 11				\$ -		
15	Total New Employees - On Company List Increase for Overtime	L 2 / L 1 * L 10						
16	Sub-Total -- Total Pay at Present Rates	Sum L 10 to L 13	-	-				
17	Increase for Pay Rates	L 4 or L 5 * L 14	-	-				
18	Pro Forma Increase for Change in Employees	L 14 + L 15	-	-				
19	Total Pro Forma Payroll	L 7 + L 16	\$ 1,049	\$ 1,298			\$ 92,205	
20	Total O&M Budget PR Expense	[3] L 3						
21	Payroll Increase	[6] L 17 - L 18						\$ 2,347
22	Percent Increase	L 19 / L 18						2.612%

Duquesne Light Company
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SCHEDULE D-8
 Witness: O'Brien
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**ADJUSTMENT---RATE CASE EXPENSE
 Adjustment # 8**

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4] Sub-Total	[5] Total
<u>RATE CASE FOR NORMALIZATION</u>						
<u>EXPENDITURES TO 12-31-20</u>						
1	Expended Recorded in 2020		\$ 250			
2	Estimated Worked by not billed at 12-31-20		100			
3	Total Through 12-31-20	L 1 + L 2		350		
<u>EXPENDITURES DURING FTY Ended 12-31-21</u>						
4	Estimated Expenditures		2,090			
5	Sub-Total	Line 4		2,090		
<u>TOTAL EXPENDITURES FOR RATE FILING</u>						
6	Total Rate Case	L 3 + L 5			\$ 2,440	
7	Normalization Period [A]	Years	<u>3</u>			
8	Normalization Expense per Year	L 6 / L 7			\$ 813	
9	Expense included in FTY Expense				782	
10	Normalization Adjustment	L 8 - L 9			<u>\$ 31</u>	

[A] Time between rate cases - Next Case planned for April 2024 with rates effective 1-1-25

**ADJUSTMENT---EMPLOYEE BENEFITS AND PENSION
 Adjustment # 9**

Line #	Description	[1] Reference	[2] Pension Contribution Payments To Capital	[3] Pension Contribution Payments To Expense	[4] Amount	[5] Total
<u>PENSION COSTS</u>						
1	Contribution - Year Ended 12/31/20		\$ 10,000			
2	Contribution - Year Ended 12/31/21		10,000			
3	Contribution - Year Ended 12/31/22		10,000			
4	Total	L 1 to L 3	<u>\$ 30,000</u>			
5	Number of Years for FTY Average	<u>3</u>				
6	Average for FTY		<u>\$ 10,000</u>			
7	Pension Capitalization / Expense Factor			<u>50.0%</u>	<u>50.0%</u>	
8	Pension Payment To Be Capitalized	L 1 * L 7		\$ 5,000		
9	Pension Payment To Be Expensed	L 6 * L 7			\$ 5,000	
10	FAS 87 Pension in FTY Capital Additions			6,814		
11	FAS 87 Pension Expense in FTY				3,374	
12	Pension Adjustment to Rate Base	L 8 - L 10		<u>\$ (1,814)</u>		
13	Pro Forma Pension Adjustment	L 9 - L 11				<u>\$ 1,626</u>

Duquesne Light Company
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SCHEDULE D-10
 Witness: O'Brien
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ADJUSTMENT---UNCOLLECTIBLE ACCOUNTS
 Adjustment # 10

Line #	Description	[1] Reference	[2] Non-CAP Write-Offs	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
1	2015		\$ 11,683	\$ 829,479	1.41%	
2	2013		\$ 8,242	\$ 827,774	1.00%	
3	2014		\$ 12,903	\$ 819,958	1.57%	
4	2015		\$ 13,258	\$ 861,050	1.54%	
5	2016		\$ 8,799	\$ 884,592	0.99%	
6	2017		\$ 3,697	\$ 889,568	0.42%	
7	Five Year Average Sum (L 1 to L 5) / 5	5	\$ 9,380	\$ 856,588		1.100%
8	Pro Forma Revenue Sum (L 1 to L 5) / 5		\$ 10,977	\$ 844,570		1.300%
Pro Forma Adjustment						
9	Pro Forma Revenue		\$ 919,022			
10	Pro Forma Rate			1.300%		
11	Pro Forma Net Write-Off Expense	L 9 * L 10				11,947
12	Budget Uncollectible Expense For FTY					7,109
13	Pro Forma Adjustment	L 11- L 12				\$ 4,838

Duquesne Light Company
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SCHEDULE D-11
 Witness: O'Brien
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Capitalized Cloud Expenditures
 Adjustment # 11

[1] [2] [3] [4] [5] [6]

Plant In Service Depreciation

Line #	Year	Plant In Service		Depreciation		Net Plant
		Expenditures	Closed to Plant	Total Plant	Depreciation Expense	
1	2016	\$ 723	\$ -			
2	2017	1,634	694	694	146	548
3	2018	4,122	4,983	5,677	352	5,179
4	2019	2,789	3,259	8,936	1,323	7,115
5	2020	1,161	1,222	10,158	1,771	6,566
6	2021	1,169	96	10,254	1,903	4,759
7	2022	-	-	10,254	-	10,254
8	Total	<u>\$ 11,598</u>	<u>\$ 10,254</u>			
					<u>\$ 5,495</u>	<u>\$ 4,759</u>
Annualized Depreciation Expense						
9	Plant Balance		<u>\$ 10,254</u>			
10	Depreciable Life			<u>5</u>		
11	Annual Depreciation Expense	L 9 / L 10			<u>\$ 2,051</u>	

DUQUESNE LIGHT COMPANY
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022

D-15
Witness: O'Brien
PAGE 1 of 1

EV DEPRECIATION ADJUSTMENT
Adjustment # 12

Line #	Year	[1] 2020	[2] 2021	[3] 2022	[4] 2022	[5] 2022	[6] Plant
ACCUMULATED DEPRECIATION ADJUSTMENT							
1	Addition to Plant in Service	\$ 874	\$ 1,387	\$ 1,884	\$ 352	\$ 728	\$ 5,225
2	A/C 390 Depreciation Rate	2.78%	3.10%	3.18%	3.18%	3.18%	
3	Number of Months in Service	1					
4	Number of Months in Service	12	6				
5	Number of Months in Service	0	0	6	6	6	
6	Depreciation in 2020 (L1 * L2 * L3 / 12)	\$ 2					\$ 2
7	Depreciation in 2021 (L1 * [2] L2 * L4) or (L1 * L2 * L4 / 12)	27	\$ 21				48
8	Depreciation in 2022 (L1 * [3] L2 * L5) or (L1 * L2 * L5 / 12)	-	-	-	-	-	-
9	Included in Accumulated Depreciation (Sum L6 to L8)	29	21	-	-	-	50
10	Correct Depreciation Rate	10.00%	10.00%	10.00%	20.00%	10.00%	
11	Depreciation in 2020 (L1 * L10 * L3 / 12)	\$ 7					\$ 7
12	Depreciation in 2021 (L1 * [2] L10 * L4) or (L1 * L10 * L4 / 12)	87	\$ 69				156
13	Depreciation in 2022 (L1 * [3] L10 * L5) or (L1 * L10 * L5 / 12)	-	-	-	-	-	-
14	Updated Accumulated Depreciation	94	69	-	-	-	163
15	Increase in Accumulated Depreciation (L14 - L9)	\$ 65	\$ 48	\$ -	\$ -	\$ -	\$ 113
DEPRECIATION EXPENSE ADJUSTMENT							
16	Depreciation Expense in BP (Line 8)	\$ 27	\$ 21	\$ -	\$ -	\$ -	\$ 48
17	Annualized Depreciation Expense (L1 * L10)	87	139	-	-	-	226
18	Depreciation Expense Adjustment (L17 * L16)	\$ 60	\$ 118	\$ -	\$ -	\$ -	\$ 178

Duquesne Light Company
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Schedule D-20
Witness: Simpson/O'Brien
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Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2] Recorded 2020	[3] Forecast Amounts FTY	[4] Pro Forma Adjustments	[5] Pro Forma Tax Expense FTY
1	PURTA Taxes	408.1	\$ 889	\$ 972	\$ -	\$ 972
2	Capital Stock		-	0		0
3	Miscellaneous		118	0		0
4	Social Security	408.3	6,340	6,995	183	7,178
5	FUTA	408.2	35	60	2	62
6	SUTA	408.4	298	364	10	374
7	Gross Receipts		50,723	52,175	(2,674)	49,501
8	Real Estate Taxes		650	635		635
9	City of Pittsburgh Payroll Tax		253	650	17	667
10						
11	Total	L 1 to L 9	<u>\$ 59,306</u>	<u>\$ 61,851</u>	<u>\$ (2,462)</u>	<u>\$ 59,389</u>

GROSS RECEIPT TAX PRO FORMA AT PRESENT RATES

12	Revenue From Sales to Customers			\$ 876,496	
13	Uncollectibles			(7,109)	
14	Surcharge Related			(30,392)	
15		0		-	
16	Net Taxable	L 11 to L 14		838,995	
17	Tax Rate			5.90%	
18	Gross Receipts Taxes at Present Rates	L 15 * L 16		49,501	
19	Budget Amount			52,175	
20	Adjustment	L 17 - L 18		<u>\$ (2,674)</u>	

Duquesne Light Company
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(\$ in Thousands)

Schedule D-20
Witness: O'Brien
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Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2]	[3] FTY	[4] S&W Adjustment	[5] Increase in Payroll Taxes
1	Total Payroll Charged to Expense			<u>\$ 89,858</u>	<u>\$ 2,347</u>	
2	FICA Expense			<u>\$ 6,995</u>		
3	FICA Expense - Percent	L 2 / L 1		<u>7.78%</u>	<u>7.78%</u>	
4	Pro Forma FICA Expense on Pro Forma	[4] L 1 * L 3				\$ 183
5	FUTA Expense			<u>\$ 60</u>		
6	FUTA Expense - Percent	L 5 / L 1		<u>0.07%</u>	<u>0.07%</u>	
7	Pro Forma FUTA Expense on Pro Forma	[4] L 1 * L 6				2
8	SUTA Expense			<u>\$ 364</u>		
9	SUTA Expense - Percent	L 8 / L 1		<u>0.41%</u>	<u>0.41%</u>	
10	Pro Forma SUTA Expense on Pro Forma	[4] L 1 * L 9				10
11	City of Pittsburgh Payroll Tax Expense			<u>\$ 650</u>		
12	SUI Expense - Percent	L 11 / L 1		<u>0.72%</u>	<u>0.72%</u>	
13	Pro Forma SUI Expense on Pro Forma	[4] L 1 * L 12				17
14	Pro Forma Adjustment	L 4 to L 13				<u>\$ 212</u>

Duquesne Light Company
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(\$ in Thousands)

Schedule D-21
Witness: O'Brien
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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1] Current Depreciation Rate	[3] Plant Balance At		[5] Other	[6] Depreciation Expense		[7] Annualized
				12/31/20	12/31/21		Year		
1	Organization	301		\$ 100	\$ 100		\$ -	\$ -	
2	Franchise & Consent	302		7	7		-	-	
3	Miscellaneous Intangible Plant	303		326,128	388,778		60,738	66,061	
4	TOTAL INTANGIBLE	Sum L 1 to L 3		326,235	388,885	-	60,738	66,061	
TRANSMISSION PLANT									
5	Land & Land Rights	350		14,384	15,821		-	-	
6	Structures & Improvements	352		33,109	35,315		1,037	1,070	
7	Station Equipment	353		432,945	488,829		15,209	16,131	
8	Towers and Fixtures	354		78,247	76,590		914	904	
9	Poles and Fixtures	355		59,118	57,017		1,103	1,083	
10	Overhead Conductors & Devices	356		139,592	129,659		2,046	1,971	
11	Underground Conduit	357		80,849	83,002		1,426	1,444	
12	Underground Conductors & Devices	358		147,799	150,359		2,713	2,737	
13	Road and Trails	359		10,186	10,186		180	180	
14	Regional Trans - Computer Hardware	382		-	-		-	-	
15	Regional Trans - Computer Software	383		-	-		-	-	
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15		996,229	1,046,778	-	24,628	25,520	
DISTRIBUTION PLANT									
17	Land & Land Rights	360		23,190	23,190		-	-	
18	Structures & Improvements	361		70,294	71,091		1,492	1,500	
19	Station Equipment	362		504,801	530,048		11,383	11,661	
20	Storage Battery Equipment	363		-	-		-	-	
21	Poles, Towers and Fixtures	364		596,620	597,387		12,597	12,605	
22	Overhead Conductors and Devices	365		576,573	603,286		15,810	16,168	
23	Underground Conduit	366		146,553	197,042		2,405	2,759	
24	Underground Conductors and Devices	367		437,017	444,270		12,074	12,173	
25	Line Transformers	368		432,109	468,538		15,761	16,399	
26	Services	369		102,586	111,371		2,118	2,205	
27	Meters	370		142,524	146,003		10,834	10,965	
28	Meter Communications Equipment	370.1		-	(20)		-	-	
29	Leased Property On Customers Premises	372		-	-		-	-	
30	Street Lighting and Signaling Systems	373		43,252	43,887		1,246	1,255	
31		0	0	-	-		-	-	
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31		3,075,519	3,236,093	-	85,720	87,690	
GENERAL PLANT									
33	Land & Land Rights	389		6,145	6,145		-	-	
34	Structures & Improvements	390		144,185	167,681		4,834	5,198	
35	Leasehold Improvements	LH		20,986	20,500		463	463	
36	Office furniture	391.1		6,414	5,329		294	266	
37	Office equipment	391.2		25,355	37,991		6,335	7,598	
38	Transportation equipment	392		66,957	63,481		4,063	3,955	
39	Store equipment	393		1,621	1,379		50	46	
40	Tools, shop and garage equipment	394		27,833	28,490		1,126	1,140	
41	Laboratory equipment	395		1,896	1,854		94	93	
42	Power operated equipment	396		3,582	3,694		157	159	
43	Electric communications equipment	397		74,175	71,134		4,846	4,745	
44	Miscellaneous equipment	398		230	230		12	12	
45		0	0	-	-		-	-	
46	TOTAL GENERAL	Sum L 33 to L 45		379,379	407,908	-	22,274	23,675	
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)			4,777,362	5,079,664	-	193,360	202,946	
48	EV Depreciation Adjustment			-	-		-	178	
49	Cloud Amortization			-	-		-	178	
50		0		-	-		-	-	
51	TOTAL PLANT IN SERVICE	L 47 to L 50		\$ 4,777,362	\$ 5,079,664	\$ -	\$ 193,360	\$ 203,302	

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Schedule D-21
Witness: O'Brien
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Depreciation and Annualization Expense Adjustment

Line #	Description	[1] Account Number	[2] Current Depreciation Rate	[3] [4] [5] Plant Balance At			[6] [7] Depreciation Expense	
				12/31/20	12/31/21	Other	Year	Annualized
1	Organization	301		\$ -	\$ -		\$ -	\$ -
2	Franchise & Consent	302		-	-		-	-
3	Miscellaneous Intangible Plant	303		-	-		-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3		-	-	-	-	-
TRANSMISSION PLANT								
5	Land & Land Rights	350		-	-		-	-
6	Structures & Improvements	352		-	-		24	24
7	Station Equipment	353		-	-		1,307	1,307
8	Towers and Fixtures	354		-	-		689	689
9	Poles and Fixtures	355		-	-		2	2
10	Overhead Conductors & Devices	356		-	-		363	363
11	Underground Conduit	357		-	-		53	53
12	Underground Conductors & Devices	358		-	-		1	1
13	Road and Trails	359		-	-		-	-
14	Regional Trans - Computer Hardware	382		-	-		-	-
15	Regional Trans - Computer Software	383		-	-		-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15		-	-	-	2,439	2,439
DISTRIBUTION PLANT								
17	Land & Land Rights	360		-	-		-	-
18	Structures & Improvements	361		-	-		16	16
19	Station Equipment	362		-	-		1,146	1,146
20	Storage Battery Equipment	363		-	-		-	-
21	Poles, Towers and Fixtures	364		-	-		4,140	4,140
22	Overhead Conductors and Devices	365		-	-		200	200
23	Underground Conduit	366		-	-		71	71
24	Underground Conductors and Devices	367		-	-		(308)	(308)
25	Line Transformers	368		-	-		733	733
26	Services	369		-	-		3,699	3,699
27	Meters	370		-	-		119	119
28	Meter Communications Equipment	370.1		-	-		-	-
29	Leased Property On Customers Premises	372		-	-		-	-
30	Street Lighting and Signaling Systems	373		-	-		71	71
31		0 0		-	-		-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31		-	-	-	9,887	9,887
GENERAL PLANT								
33	Land & Land Rights	389		-	-		-	-
34	Structures & Improvements	390		-	-		264	264
35	Leasehold Improvements	LH		-	-		-	-
36	Office furniture	391.1		-	-		-	-
37	Office equipment	391.2		-	-		-	-
38	Transportation equipment	392		-	-		(95)	(95)
39	Store equipment	393		-	-		-	-
40	Tools, shop and garage equipment	394		-	-		-	-
41	Laboratory equipment	395		-	-		-	-
42	Power operated equipment	396		-	-		-	-
43	Electric communications equipment	397		-	-		-	-
44	Miscellaneous equipment	398		-	-		-	-
45		0 0		-	-		-	-
46	TOTAL GENERAL	Sum L 33 to L 45		-	-	-	169	169
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)			-	-	-	12,495	12,495
48	EV Depreciation Adjustment	0		-	-		-	-
49	Cloud Amortization			-	-		-	-
50		0 L 47 to L 50		-	-		-	-
51	TOTAL PLANT IN SERVICE			\$ -	\$ -	\$ -	\$ 12,495	\$ 12,495

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Witness: O'Brien
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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]	[2]	[3]			[4]		[5]	[6]	[7]	
					Current Depreciation Rate	Plant Balance At		Other	Year				Annualized
						Dec-20	Dec-21						
1	Organization	301			\$ 100	\$ 100	\$ -	\$ -	\$ -				
2	Franchise & Consent	302			7	7	-	-	-				
3	Miscellaneous Intangible Plant	303			326,128	388,778	-	60,738	66,061				
4	TOTAL INTANGIBLE	Sum L 1 to L 3			326,235	388,885	-	60,738	66,061				
TRANSMISSION PLANT													
5	Land & Land Rights	350			14,384	15,821	-	-	-				
6	Structures & Improvements	352			33,109	35,315	-	1,061	1,094				
7	Station Equipment	353			432,945	488,829	-	16,516	17,438				
8	Towers and Fixtures	354			78,247	76,590	-	1,603	1,593				
9	Poles and Fixtures	355			59,118	57,017	-	1,105	1,085				
10	Overhead Conductors & Devices	356			139,592	129,659	-	2,409	2,334				
11	Underground Conduit	357			80,849	83,002	-	1,479	1,497				
12	Underground Conductors & Devices	358			147,799	150,359	-	2,714	2,738				
13	Road and Trails	359			10,186	10,186	-	180	180				
14	Regional Trans - Computer Hardware	382			-	-	-	-	-				
15	Regional Trans - Computer Software	383			-	-	-	-	-				
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15			996,229	1,046,778	-	27,067	27,959				
DISTRIBUTION PLANT													
17	Land & Land Rights	360			23,190	23,190	-	-	-				
18	Structures & Improvements	361			70,294	71,091	-	1,508	1,516				
19	Station Equipment	362			504,801	530,048	-	12,529	12,807				
20	Storage Battery Equipment	363			-	-	-	-	-				
21	Poles, Towers and Fixtures	364			596,620	597,387	-	16,737	16,745				
22	Overhead Conductors and Devices	365			576,573	603,286	-	16,010	16,368				
23	Underground Conduit	366			146,553	197,042	-	2,476	2,830				
24	Underground Conductors and Devices	367			437,017	444,270	-	11,766	11,865				
25	Line Transformers	368			432,109	468,538	-	16,494	17,132				
26	Services	369			102,586	111,371	-	5,817	5,904				
27	Meters	370			142,524	146,003	-	10,953	11,084				
28	Meter Communications Equipment	370.1			-	(20)	-	-	-				
29	Leased Property On Customers Premises	372			-	-	-	-	-				
30	Street Lighting and Signaling Systems	373			43,252	43,887	-	1,317	1,326				
31		0	0		-	-	-	-	-				
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31			3,075,519	3,236,093	-	95,607	97,577				
GENERAL PLANT													
33	Land & Land Rights	389			6,145	6,145	-	-	-				
34	Structures & Improvements	390			144,185	167,681	-	5,098	5,462				
35	Leasehold Improvements	LH			20,986	20,500	-	463	463				
36	Office furniture	391.1			6,414	5,329	-	294	266				
37	Office equipment	391.2			25,355	37,991	-	6,335	7,598				
38	Transportation equipment	392			66,957	63,481	-	3,968	3,860				
39	Store equipment	393			1,621	1,379	-	50	46				
40	Tools, shop and garage equipment	394			27,833	28,490	-	1,126	1,140				
41	Laboratory equipment	395			1,896	1,854	-	94	93				
42	Power operated equipment	396			3,582	3,694	-	157	159				
43	Electric communications equipment	397			74,175	71,134	-	4,846	4,745				
44	Miscellaneous equipment	398			230	230	-	12	12				
45		0	0		-	-	-	-	-				
46	TOTAL GENERAL	Sum L 33 to L 45			379,379	407,908	-	22,443	23,844				
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)				4,777,362	5,079,664	-	205,855	215,441				
48	EV Depreciation Adjustment	0			-	-	-	-	178				
49	Cloud Amortization				-	-	-	-	178				
50		0			-	-	-	-	-				
51	TOTAL PLANT IN SERVICE	L 47 to L 50			\$ 4,777,362	\$ 5,079,664	\$ -	\$ 205,855	\$ 215,797				

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
Income Tax Expense
(\$ in Thousands)

Schedule
Witness:
Page

D-22
Simpson/O'Brien
1 of 4

Line #	Description	[1] Factor Or Reference	[2] Rate or Amount	[3] Total Company Forecast Amounts	[4] Pro Forma Adjustments At Present Rates	[5] Pro Forma FTY [3] + [4]	[6] Amounts	[7] Pro Forma Present Rates	[8] Proposed Rate Adjustments	[9] Pro Forma Proposed Rates [7] + [8]
1	Revenue			\$ 975,671	\$ (37,682)	\$ 937,989		\$ 565,959	\$ 56,199	\$ 622,158
2	Operating Expenses			(715,494)	4,787	(710,707)		(409,387)	(4,085)	(413,472)
3	OIBIT	L 1 + L 2		260,177	(32,895)	227,282		156,572	52,114	208,686
4	Interest Expense						2,222,251			
5	Rate Base		\$ 2,885,333				0.02000			
6	Weighted Cost of Debt	L 4 * L 5	0.02000							
7	Synchronized Interest Expense	L 3 + L 6		(57,707)		(57,707)		(44,445)		(44,445)
8	Base Taxable Income			202,470	(32,895)	169,575		112,127	52,114	164,241
9	State Property Basis Adjustments									
10	Tax Basis Repairs Net of Losses		\$ (64,071)			(64,071)		(63,004)		(63,004)
11	Sec. 263A Deductions Less CIAC		(17,577)			(17,577)		(14,423)		(14,423)
12	Cost of Removal and Salvage		(8,469)			(8,469)		(6,560)		(6,560)
13	Cost of Removal and Salvage -Amort		6,462			6,462		4,625		4,625
14	Total State Property Basis Adj	Sum L 8 to L 11	\$ 195,579	(83,655)		(83,655)		(79,363)		(79,363)
15	Pro Forma Book Depreciation									
16	State Tax Depreciation	L 13 - L 14	176,369	19,210		19,210		27,898		27,898
17	State Tax Depre (Over) Under Book	L 7 + L 12 + L 15		\$ 138,025	\$ (32,895)	\$ 105,130		\$ 60,662	\$ 52,114	\$ 112,776
18	State Taxable Income		9.99%	\$ (13,789)	\$ 3,286	\$ (10,502)		\$ (6,060)	\$ (5,206)	\$ (11,266)
19	Federal Property Basis Adjustments									
20	Tax Basis Repairs Net of Losses		\$ (64,071)			(64,071)		(63,004)		(63,004)
21	Sec. 263A Deductions Less CIAC		(17,577)			(17,577)		(14,423)		(14,423)
22	Cost of Removal and Salvage		(8,469)			(8,469)		(6,560)		(6,560)
23	Cost of Removal and Salvage -Amort		6,462			6,462		4,625		4,625
24	Total Federal Property Basis Adj	Sum L 18 to L 21	\$ 195,579	(83,655)		(83,655)		(79,363)		(79,363)
25	Pro Forma Book Depreciation									
26	Federal Tax Depre	L 23 - L 24	133,929	61,650		61,650		61,905		61,905
27	Federal Tax Depre (Over) Under Book	L 23 - L 24		166,676	(29,609)	137,067		88,609	46,908	135,517
28	Federal Taxable Income	L 7 + L 17 + L 22 + L 25		\$ (35,002)	\$ 6,218	\$ (28,784)		\$ (18,608)	\$ (9,851)	\$ (28,458)
29	Current Federal Income Tax Expense		21.00%				21.00%			
30	Tax Expense before Deferred Taxes			(48,791)	9,504	(39,287)		(24,668)	(15,057)	(39,725)
31	Deferred State Income Taxes	L 17 + L 27		(1,480)		(1,480)				
32	State DIT - Transmission									
33	EDIT Amortization (ARAM)		11,759			11,759		11,072		11,072
34	Normalized Basis Adjustments		(10,128)			(10,128)		(10,133)		(10,133)
35	Method Life Differences		3,952			3,952		4,420		4,420
36	Deferred Federal Income Tax	L 30 to L 32		5,583		5,583		5,359		5,359
37	Total Federal Income Tax Expense	L 27 + L 33		(29,419)	6,218	(23,201)		(13,249)	(9,851)	(23,099)
38	Combined Income Tax Expense	L 17 + L 29 + L 34	-22.07%	\$ (44,688)	\$ 9,504	\$ (35,184)		\$ (19,309)	\$ (15,057)	\$ (34,366)
39	State Income Tax Expense	L 17 + L 29		\$ 15,269	\$ (3,286)	\$ 11,982		\$ 6,060	\$ 5,206	\$ 11,266
40	Federal Income Tax Expense	L 34		29,419	(6,218)	23,201		13,249	9,851	23,099
41	Total Income Tax Expense	L 36 + L 37		\$ 44,688	\$ (9,504)	\$ 35,183		\$ 19,309	\$ 15,057	\$ 34,366

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)
TAX DEPRECIATION

Schedule **D-22**
 Witness: **Simpson/O'Brien**
 Page **2** of **4**

Line #	Description	[1] Factor or Reference	[2] Amount	[3] Total FTY 12/31/21	[5] Distribution Only
FEDERAL & STATE - Tax Basis Repairs Net of Losses					
39	---Transmission Plant		\$ (1,067)		
40	---Distribution Plant		(63,004)	\$ (64,071)	\$ (63,004)
41	---General		-		
FEDERAL & STATE - Sec 263A Deduction Plus CIAC					
42	---Transmission Plant Less CIAC		\$ (3,154)		
43	---Distribution Plant Less CIAC		(14,423)	\$ (17,577)	(14,423)
44	---General		-		
FEDERAL & STATE - Cost of Removal & Salvage					
45	---Transmission Plant		\$ (2,124)		
46	---Distribution Plant		(7,298)	\$ (8,469)	\$ (7,298)
47	---General		953		738
FEDERAL & STATE - Cost of Removal & Salvage Amortization					
48	---Transmission Plant		\$ 1,733		
49	---Distribution Plant		4,267	\$ 6,462	\$ 4,267
50	---General		462		358
STATE - Total Tax Depreciation					
51	---Transmission Plant		\$ 35,617		\$ 4,625
52	---Distribution Plant		62,526		\$ 62,526
53	---General Plant - Transmission		10,536		
54	---General Plant - Distribution		47,338		47,338
55	---Smart Meter		20,352	\$ 176,369	20,352
FEDERAL - Total Tax Depreciation					
56	---Transmission Plant		\$ 29,583		\$ 130,216
57	---Distribution Plant		49,573		\$ 49,573
58	---General Plant - Transmission		8,137		
59	---General Plant - Distribution		36,563		36,563
60	---Smart Meter		10,073	\$ 133,929	10,073
FEDERAL & STATE - Straight Line Book on Tax					
61	---Transmission Plant		\$ 24,774		
62	---Distribution Plant		101,091		\$ 101,091
63	---General Plant - Transmission		12,691		
64	---General Plant - Distribution		57,023	\$ 195,579	57,023
FEDERAL for Deferral - Tax Basis Adjustment					
65	---Transmission Plant		\$ (883)		\$ (7,127)
66	---Distribution Plant		(7,127)		
67	---General - Transmission		(33)		(82)
68	---General Plant - Distribution		(82)		18
69	---Smart Meter		18	\$ (8,107)	\$ (7,191)

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2021
(\$ in Thousands)
TAX DEPRECIATION

Schedule **D-22**
 Witness: **Simpson/O'Brien**
 Page **3** of **4**

Line #	Description	[1] Factor or Reference	[2] Amount	[3] Total FTY 12/31/21	[5] Distribution Only
FEDERAL for Deferral - Tax on Accelerated Tax Depreciation					
70	---Transmission Plant		\$ (319)		
71	---Distribution Plant		872		\$ 872
72	---General Plant - Transmission		1,459		
73	---General Plant - Distribution		8,327		8,327
74	---Smart Meter		3,351		3,351
75	---CIAC and Non Utility		-	\$ 13,690	\$ 12,550
FEDERAL Excess Reversal - Tax on Basis Adjustments					
76	---Transmission Plant		\$ (902)		
77	---Distribution Plant		2,942		\$ 2,942
78	---General Plant - Transmission		(19)		(31)
79	---General Plant - Distribution		31		31
80	---Smart Meter		-		
81	---CIAC		-	\$ 2,021	\$ 2,942
FEDERAL Excess Reversal - Tax on Accelerated Tax Depreciation					
82	---Transmission Plant		\$ 1,132		
83	---Distribution Plant		2,226		2,226
84	---General Plant - Transmission		476		
85	---General Plant - Distribution		4,134		4,134
86	---Smart Meter		1,770		1,770
87	---Non Utility		-		
88	---CIAC		-	\$ 9,738	\$ 8,130
FEDERAL DEFERRED EDIT Reversal					
89	Transmission - From Above L 76 to L 88, Column 3		\$ 687		
90	Distribution - From Above L 76 to L 88 Column 3		11,072		\$ 11,072
91	Total			\$ 11,759	
FEDERAL DEFERRED - Normalized Basis Adjustments					
92	Transmission - From Above L 65 to L 69 - L 76 to L 81, Column 3		\$ 5		
93	Distribution - From Above L 65 to L 69 - L 76 to L 81 Column 3		(10,133)		\$ (10,133)
94	Total			\$ (10,128)	
FEDERAL DEFERRED - Method Life Differences					
95	Transmission - From Above L 70 to L 75 - L 82 to L 88, Column 3		\$ (468)		
96	Distribution - From Above L 70 to L 75 - L 82 to L 86 Column 3		4,420		\$ 4,420
97	Total			\$ 3,952	
FEDERAL Excess Reversal - Tax on Basis Adjustments					
98	---Transmission Plant	ADIT	\$ (164,256)		
99	---Distribution Plant		(469,772)		\$ (469,772)
100	---General Plant - Transmission		(4,402)		
101	---General Plant - Distribution		(22,021)		(22,021)
102	---Smart Meter		(33,341)		(33,341)
103	---Non-Utility		-		
104	---CIAC - Transmission		15,743		
105	---CIAC - Distribution		2,431		\$ (525,134)

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended December 31, 2022

Schedule **D-22**

Witness: **Simpson/O'Brien**

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(\$ in Thousands)

GROSS REVENUE CONVERSION FACTOR

[1]

[2]

[3]

Line #	Description	Reference Or Factor	Tax Rate	Factor
GROSS REVENUE CONVERSION FACTOR				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			<u>(0.013000)</u>
3	NET AFTER UNCOLLECTIBLE COMPONENT	L 1 + L 2		<u>0.987000</u>
4	GROSS RECEIPTS TAXES	[3] L 3 * Rate [2]	(0.059000)	(0.058233)
5	PUC / OCA & SBA Assessment as a % of Revenue			<u>(0.001461)</u>
6	NET REVENUES	Sum L 3 to L 5		0.927306
7	STATE INCOME TAXES	[3] L 6 * Rate [2]	0.099900	<u>(0.092638)</u>
8	FACTOR AFTER STATE TAXES	L 6 + L 7		0.834668
9	FEDERAL INCOME TAXES	[3] L 8 * Rate [2]	0.210000	<u>(0.175280)</u>
10	NET OPERATING INCOME FACTOR	L 8 + L 9		<u>0.659388</u>
11	GROSS REVENUE CONVERSION FACTOR	1 / L 10		<u>1.516558</u>
12	INCOME TAX FACTOR FOR GROSS REVENUE	L 7 - L 9		<u>26.792%</u>
GROSS REVENUE CONVERSION FACTOR				
13	GROSS REVENUE FACTOR			1.000000
14	STATE INCOME TAXES	[3] L 13 * Rate [2]	0.099900	<u>(0.099900)</u>
15	FACTOR AFTER STATE TAXES	L 13 + L 14		0.900100
16	FEDERAL INCOME TAXES	[3] L 15 * Rate [2]	0.210000	<u>(0.189021)</u>
17	NET OPERATING INCOME FACTOR	L 15 + L 16		0.711079
18	GROSS REVENUE CONVERSION FACTOR	1 / L 17		<u>1.406314</u>
19	Combined Income Tax Factor On Taxable Income	L 14 - L 16		<u>28.892%</u>

Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 4 – Historic Test Year
(January 1, 2020 through December 31, 2020)

Summary of Measures of Value
& Rate of Return

BOOK 7

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

Filing Index

Exhibit 1 - Summary of Filing

Book 1

Part I - Schedule A and General Information

Part II - Primary Statements of Rate Base & Operating Income

Book 2

Part III - Rate of Return

Book 3

Part IV - Rate Structure & Cost Allocation

Book 4

Part V - Plant & Depreciation Supporting Data

Part VI - Unadjusted Comparative Balance Sheet & Operating Income Statements

Exhibits 2 thru 4 - Summary of Measures of Value & Rate of Return

Book 5

Exhibit 2 - Fully Projected Future Test Year (January 1, 2022 through December 31, 2022)

Book 6

Exhibit 3 - Future Test Year (January 1, 2021 through December 31, 2021)

Book 7

Exhibit 4 - Historic Test Year (January 1, 2020 through December 31, 2020)

Exhibit 5 - Direct Testimony

Book 8

Statement 1 - C. James Davis

Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

Statement 4 - Benjamin B. Morris

Statement 5 – Krysia Kubiak

Statement 6 – Yvonne Phillips

Statement 7 - Katherine M. Scholl

Statement 8 – Sarah Oleksak

Statement 9 – Jennifer Neiswonger

Book 9

Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

Statement 12 - Matthew L. Simpson

Statement 13 - Paul R. Moul

Statement 14 - James H. Milligan

Statement 15 - Howard S. Gorman

Statement 16 - David B. Ogden

Statement 17 – Margot Everett

Book 10

Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies

Book 11

Exhibit 7 - Depreciation Studies

Book 12

Confidential Testimony and Exhibits

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020

Witness: Davis
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Witness:	Witness:	# of Pages			
Schedule A-1	Statement of Reasons		3 pages		Duquesne Light Company Before The Pennsylvania Public Utility Commission Fully Projected Future Test Year - 12 Months Ended December 31, 2022 Future Test Year - 12 Months Ended December 31, 2021 Historic Test Year - 12 Months Ended December 31, 2020 (\$ in Thousands)
SECTION B					
Schedule B-1	<u>Balance Sheet</u>	Bachota	2 pages		B_1_p1 (A1..J65)
B-2	<u>Statement of Net Utility Operating Income</u>	Bachota	1 page		B_2 (A131..J195)
B-3	<u>Statement of Operating Revenues</u>	Bachota	1 page		B_3 (A196..J260)
B-4	<u>Operation and Maintenance Expenses</u>	Bachota	2 pages		B_4_p1 (A261..J325)
B-5	<u>Detail of Taxes</u>	Simpson	1 page		B_5 (A391..J455)
B-6	<u>Rate of Return</u>	Milligan/Moul	1 page		B-6 (A1..Q40)
B-7	<u>Capital Structure -- 12-31-21 and 12-31-22</u>	Milligan/Moul	1 page		B-7 (A41..Q80)
B-8	<u>Composite Cost of Long-Term Debt -- 12-31-22</u>	Milligan/Moul	1 page		B-8 (A81..Q120)
SECTION C					
Schedule C-1	<u>Measures of Value and Rate of Return</u>	O'Brien/Gorman	1 page		C_1_to_C_2 (A1..L50)
C-2	<u>Pro Forma Plant Summary</u>	Bachota/O'Brien	1 page		C_1_to_C_2 (A61..L100)
	<u>Pro Forma Plant by FERC Account</u>	Bachota/O'Brien	1 page		C2_P2 (A1..J60)
	<u>Pro Forma HTY 12-31-17 Plant Balances</u>	Bachota/O'Brien	1 page		C-2Page 3 (A1..P80)
	<u>Pro Forma Adjustments to Plant</u>	O'Brien	1 page		C-2Page 4 (A81..P160)
C-3	<u>Accumulated Provision for Depreciation</u>	Bachota/O'Brien	1 page		C_3_P_1 (A1..L60)
	<u>Accumulated Depreciation by FERC Account</u>	Bachota/O'Brien	1 page		C2_P2 (A1..J60)
	<u>Summary of Accumulated Depreciation</u>	Bachota/O'Brien	1 page		C-2Page 3 (A1..P80)
	<u>Pro Forma Adjustments to Accumulated Depreciation</u>	O'Brien	1 page		C-2Page 4 (A81..P160)
C-4	<u>Working Capital</u>	O'Brien	1 page		C_4_P_1 (A1..L50)
	<u>Summary of Working Capital</u>	O'Brien	1 page		C_4_p2 (A51..N110)
	<u>Revenue Lag</u>	O'Brien	2 pages		C_4_p3 (A111..N170)
	<u>Summary of Expense Lag Calculations</u>	O'Brien	2 pages		C_4_p5 (A231..N290)
	<u>Tax Expense Lag Days</u>	O'Brien	1 page		C_4_p7 (A351..N410)
	<u>Interest Payments</u>	O'Brien	1 page		C_4_p8 (A411..N470)
	<u>Tax Expense Lag Details</u>	O'Brien	1 page		C_4_p10 (A1..T75)
	<u>Prepaid Expenses</u>	O'Brien	1 page		C_4_p11 (A1..AL60)
C-5	<u>Plant Materials and Operating Supplies</u>	Bachota/O'Brien	1 page		C_5 (A1..L58)
C-6	<u>Accumulated Deferred Income Taxes</u>	Simpson	1 page		C_6 (A59..L105)
C-7	<u>Customer Deposits and Interest</u>	Bachota/O'Brien	1 page		C_7 (A106..L153)
C-8	<u>Capitalized Pension Adjustment</u>	Bachota/O'Brien	1 page		C_8 (A154..L212)

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020

Witness: Davis
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D-2 Adjusted Net Operating Income At Present Rates	1 page	D_2 (A151..L210)
D-3 Adjustments to Net Operating Income	2 pages	D_3_p1 (A1..AD60)
D-4 Not Used		
D-5 Summary of Revenue Adjustments	1 page	D_5_p1 (A1..V60)
D-5A Remove Surcharge Revenue	1 page	D_5A (A61..V120)
D-5B Revenue Loss Adjustment	1 page	D_5B (A121..V180)
D-5C Revenue Annualization	1 page	D_5C (A181..V230)
D-5D Operating Revenue Detail	6 pages	Separate File to be Added
D-6A Remove Surcharge Revenue Related Expenses	1 page	D_6_p1 (A231..V290)
D-6A Update Purchased Energy Expenses	1 page	D_6_p2 (A291..V350)
D-7 Adjustment for Salaries & Wages	2 pages	D_7_p1 (A1..R55)
D-8 Rate Case Expense Normalization	1 page	D_8 (A1..N50)
D-9 Adjustment for Pension	1 page	D_9_p1 (A51..N100)
D-10 Uncollectible Accounts	1 page	D_10 (A101..N150)
D-11 Capitalized Cloud Expenditures	1 page	D_11 (A151..N200)
D-12 Not Used		
D-13 Not Used		
D-14 Not Used		
D-15 EV Depreciation Adjustment	1 page	D_15 (A201..N255)
D-20 Taxes Other Than Income Taxes	1 page	D_16_p1 (A1..N60)
D-20 Taxes Other Than Income Taxes -Adjustments	1 page	D_16_p2 (A61..N120)
D-21 Depreciation and Annualization Expense Adjustment	3 pages	D_17_p1 (A1..AJ95)
D-22 Income Tax Expense	4 pages	D_18_p1 (A1..N61)

STATEMENT OF REASONS
52 Pa. Code § 53.52(a)(1)

INTRODUCTION

Duquesne Light Company (“Duquesne Light” or the “Company”) is responsible for providing adequate, efficient, safe, and reliable electric service to its customers and must have the ability to raise capital to meet such requirements. The Company is allowed to charge just and reasonable rates as established by the Pennsylvania Public Utility Commission (“Commission”) that provide the Company with a fair opportunity to recover its operating costs and earn a fair return on its investment. This is accomplished through a rate case process.

In this filing, Duquesne Light is requesting that the Commission approve an overall annual increase in distribution revenue of approximately \$115.0 million. Included in the requested increase is approximately \$29.2 million in revenue currently collected through one existing Commission approved surcharge, resulting in a net increase in distribution revenue of approximately \$85.8 million. If granted by the Commission as filed, this request would produce a system average increase in distribution rates of approximately 15.6 percent and an increase in total rates (distribution, transmission, and generation charges) of approximately 7.72 percent for a typical residential using 600 kilowatt-hours per month and taking default power service from the Company. The percentage increase in rates differs for each individual rate class.

DUQUESNE LIGHT COMPANY’S COSTS

Duquesne Light has controlled its operation and maintenance expenses by implementing process improvements and deploying cost saving measures. Nevertheless, the cost of providing electric distribution service has increased since the last distribution rate increase in December 2018. Significant cost increases have occurred in many areas, including increased investment in facilities to maintain high levels of service and reliability, increased investment in information technology, increased operation and maintenance expenses to maintain safe and reliable service, including expenses associated with the Distribution System Improvement Charge Rider included in base rates, and the expenses associated with the development of an electrical model. In addition, the Company’s estimated rate base at December 31, 2022 has increased by approximately \$337 million since the 2018 base rate proceeding.

DUQUESNE LIGHT’S FINANCIAL CONDITION

Absent increases in rates, Duquesne Light’s financial condition would continue to decline in the fully projected future test year due to continued capital expenditures, increased operating expenses, and a significant decline in customer sales. On a pro forma basis for the fully projected future test year, Duquesne Light anticipates an overall return on rate base of only 5.36% absent rate relief. These financial results do not provide a return that will permit the Company to attract new capital on reasonable terms. Revenues at present rates do not provide the Company the

opportunity to earn a fair return and simply do not provide sufficient funds for Duquesne Light to adequately operate its business, abide by federal and state requirements, and provide reliable electric service to its customers.

RELIABLE ELECTRIC SERVICE

Duquesne Light has consistently provided its customers with service at reliability levels as measured by SAIDI and SAIFI that are at or near the top of the levels provided by all the major Pennsylvania electric distribution companies. Duquesne Light has increased efficiency and reliability through the use of technology, such as automated meter reading systems and automated control systems that continuously monitor remote switches that can be operated to re-route power during storms and other outages to quickly restore service to large blocks of customers. The Company also implemented a Long Term Infrastructure Improvement plan to address its aging infrastructure and improve its reliability.

CUSTOMER SERVICE

Duquesne Light has consistently provided high levels of customer service. The Company has implemented a series of programs, supported by technology and process improvements, to enhance the customer experience, including a payment arrangement portal, CAP (“Customer Assistance Program”) redesign to a percentage of income payment, CAP enrollment automation, and a high bill advisory tool. In 2020, the Company was second lowest for needs further investigation (NFI) residential consumer complaints and in first contact resolution (FCR) statistics for residential and commercial segments compared to the other PA Electric Distribution Companies. Also, in 2020, the J.D. Power Business Electric Utility Customer Satisfaction survey indicated that Duquesne Light ranked third in its peer group (East Mid-size) with a score of 791, only 7 points out of first place.

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule B-1
Witness: Bachota
Page 1 of 2

Balance Sheet

[1]

Line No	Description/(Account No)	HTY Ended 12-31-20
UTILITY PLANT		
1	Utility Plant (101-106, 108)	\$ 4,788,762
2	Other Utility Plant	-
3	Total Plant In Service	4,788,762
4	Construction Work In Progress (107)	273,190
5	Total Utility Plant	5,061,952
6	Accumulated Provision for Depreciation	(1,561,804)
7	Net Utility Plant	3,500,148
OTHER PROPERTY INVESTMENTS		
8	Non-utility Property (121)	8,975
9	Accumulated Depreciation on NUP (122)	(2,165)
10	Invest in Subsidiary Company (123.1)	-
11	Other Investments (124)	248
12	Other Special Funds (128)	-
13	Special Funds - Non Major Only (129)	-
14	Long Term Portion of Derivative Assets (175.1)	-
15	Total Other Property and Investments	7,058
CURRENT AND ACCRUED ASSETS		
16	Cash & Other Temporary Investments(131-136)	9,156
17	Customer Accounts Receivable (142)	173,360
18	Other Accounts Receivable (143)	12,797
19	Accum Provision for Uncollectible (144)	(29,692)
20	Accounts Receivable Assoc. Comp. (146)	622
21	Plant Materials & Supplies (154)	34,246
22	Stores Expense - Undistributed (163)	-
23	Prepayments (165)	19,984
24	Interest & Dividends Receivable (171)	-
25	Miscellaneous Current & Accrued Assets (174)	-
26	Derivative Instrument Assets (175)	-
27	(Less) Long Term Portion of Derivative Assets (175.1)	-
28	Total Current and Accrued Assets	220,473
DEFERRED DEBITS		
28	Unamortized Debt Expense (181)	7,720
29	Other Regulatory Assets (182.3)	198,834
30	Clearing Accounts (184)	-
31	Temporary Facilities(185)	-
32	Miscellaneous Deferred Debits (186)	1,293
33	Unamortized Loss on Reacquired Debt (189)	17,228
34	Accumulated Deferred Income Taxes (190)	171,931
35	Total Deferred Debits	397,006
36	TOTAL ASSETS AND OTHER DEBITS	\$ 4,124,685

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule **B-1**
Witness: **Bachota**
Page 2 of 2

Balance Sheet

Line No	Description/(Account No)	[1] HTY Ended 12-31-20
PROPRIETARY CAPITAL		
1	Common Stock Issued (201)	\$ -
2	Preferred Stock Issued (204)	-
3	Premium on Capital Stock (207)	-
4	Other Paid-in-Capital (208-211)	985,348
5	Capital Stock Expense (214)	-
6	Retained Earnings (215, 215.2, 216, 261.1)	525,347
7	Accum Other Comprehensive Income (219)	(2,748)
8	Total Propriety Capital & Margins	1,507,947
LONG TERM DEBT		
9	Bonds (221)	1,395,000
10	Advances from Associated Companies (223)	-
11	Other Long-Term Debt (224)	-
12	Unamortized Premium on LTD (225)	-
13	Unamortized Discount on LTD (226)	-
14	Total Long-term Debt	1,395,000
OTHER NON-CURRENT LIABILITIES		
15	Obligations under Capital Leases (227)	-
16	Accum. Prov for Injuries & Damages (228.2)	4,547
17	Accum. Prov for Pensions & Benefits (228.3)	26,449
18	Accum. Miscellaneous Operating Prov (228.4)	1,400
19	Long-Term Portion of Derivative Instrument Liabilities	1,738
20	Total Long-term Debt	34,134
CURRENT & ACCRUED LIABILITIES		
21	Notes Payable (231)	-
22	Accounts Payable (232)	130,296
23	Notes Payable to Assoc. Companies (233)	10,000
24	Accounts Payable to Assoc. Cos (234)	345
25	Customer Deposits (235)	7,781
26	Taxes Accrued (236)	21,492
27	Interest Accrued (237)	19,206
28	Dividends Declared (238)	-
29	Tax Collections Payable (241)	635
30	Misc Current & Accrued Liabilities (242)	30,679
31	Derivative Instrument Liabilities (244)	-
32	Less: Long Term Portion of Derivative Inst. Liab. Hedge	-
33	Total Current & Accrued Liabilities	220,434
OTHER DEFERRED CREDITS		
34	Customer Advances for Construction (252)	-
35	Other Deferred Credits (253)	86,319
36	Other Regulatory Liabilities (254)	102,229
37	Deferred Investment Tax Credit (255)	-
38	Unamortized Gain on Reacquired Debt (257)	-
39	Accumulated Deferred Income Taxes (282)	679,685
40	Accumulated Deferred Income Taxes (283)	98,937
41	Total Other Deferred Credits	967,170
42	TOTAL LIABILITIES & OTHER CREDITS	\$ 4,124,685

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule **B-2**
Witness: **Bachota**
Page 1 of 1

Statement of Net Utility Operating Income

Line No	Description	[1] Reference	[2] HTY Ended 12-31-20
Total Operating Revenues			
1	Total Sales Revenues	B-3	\$ 866,890
2	Sales for Resale	B-3	1,575
3	Other Operating Revenues	B-3	91,882
4	Total Revenues		960,347
Total Operating Expenses			
5	Operation & Maintenance Expenses	B-4	451,419
6	Depreciation Expense		131,743
7	Other Amortization		53,458
8	Amortization of Regulatory Assets		-
9	Taxes Other Than Income Taxes	B-5	59,083
10	Total Operating Expenses		695,703
11	Operating Income Before Income Taxes (OIBIT)		264,644
Income Taxes:			
12	State	B-5	12,131
13	Federal	B-5	29,456
14	Total Income Taxes		41,587
15	Net Utility Operating Income		\$ 223,057

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule B-3
Witness: Bachota
Page 1 of 1

Statement of Operating Revenues

[1]

Line No	Description	HTY Ended 12-31-20
Electric Operating Revenues		
Sales of Electricity:		
1	Total Distribution	\$ 585,897
2	Total Generation	215,729
3	Transmission Revenue	65,264
4	Total Sales to Ultimate Customers	866,890
5	Sales for Resale/Account 447	1,575
6	Total Sales Revenue	868,465
Other Operating Revenues		
Forfeited Discounts/Account 450:		
7	Late Payment Charges	816
8		-
9	Returned Check Charges	234
10	Total Account 450	1,050
11	Miscellaneous Service Revenues	192
12	DL Transmission Dispatch	717
Rent from Electric Property/Account 454:		
13	Rent - Electric Property	10,344
14	Tower Attachment Revenue	319
15	Customer Work - Reimb O&M Fixed / Pole Attach	754
16	Total Account 454	11,417
Other Electric Revenues/Account 456:		
20	Other Electric Revenues (456.01)	191
21	AES BV Partners - Transmission	288
22	Dominion Marketing Revenue	749
23	PHM DLCO Firm	1,885
23	Transmission - EGS	80,317
23	Transmission - Wholesale	(6,354)
23	Transmission - Tax Norm	1,430
24	Total Other Revenue	78,506
25	Total Other Operating Revenues	91,882
26	Total Operating Revenues	\$ 960,347

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule **B-4**
Witness: Bachota
Page 1 of 2

Operation and Maintenance Expenses

[1]

Line No	Description	Account No	HTY Ended 12-31-20
Purchased Power Expenses:			
1	Purchased power	555	\$ 204,370
2	Other Power Supply Expense	557	-
3	Total Purchased Power Expenses		<u>204,370</u>
Transmission Expense:			
4	Operation Supervision & Engineering	560	952
5	Load Dispatching	561	643
6	Station Expenses	562	100
7	Overhead Line Expenses	563	445
8	Underground Line Expenses	564	200
9	Transmission of Electricity by Others	565	-
10	Miscellaneous Transmission Expenses	566	4,534
11	Rents	567	-
12	Maintenance Supervision & Engineering	568	787
13	Maintenance of Structures	569	739
14	Maintenance of Station Equipment	570	2,079
15	Overhead Lines	571	779
16	Underground Lines	572	-
17	Miscellaneous Maintenance & Repair	573	480
18	Total Transmission Expenses		<u>11,738</u>
Distribution Expense:			
19	Operation Supervision & Engineering	580	8,322
20	Load Dispatching	581	1,056
21	Station Expenses	582	362
22	Overhead Line Expense	583	489
23	Underground Line Expense	584	495
24	Street Lighting & Signal Systems	585	-
25	Meter Expenses	586	3,937
26	Customer Installations Expense	587	2
27	Miscellaneous Expenses	588	9,692
28	Rents	589	-
29	Total Distribution Operation Expenses		<u>24,355</u>
30	Maintenance Supervision & Engineering	590	(371)
31	Maintenance of Structures	591	91
32	Maintenance of Station Equipment	592	3,096
33	Maintenance of OH lines	593	25,290
34	Maintenance of Underground lines	594	2,670
35	Maintenance of Line Transformers	595	26
36	Maintenance of Street Lighting & Signals	596	612
37	Maintenance of Meters	597	336
38	Maintenance of Miscellaneous Plant	598	81
39	Total Distribution Maintenance Expenses		<u>31,831</u>
40	Total Distribution Expenses		<u>56,186</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule **B-4**
Witness: **Bachota**
Page 2 of 2

Operation and Maintenance Expenses

[1]

Line No	Description	Account No	HTY Ended 12-31-20
Customer Accounting Expense:			
41	Supervision	901	13,466
42	Customer Assistance	902	384
43	Records & Collections	903	673
44	Uncollectible Accounts	904	10,471
45	Miscellaneous Expenses	905	-
46	Total Customer Accounts Expense		<u>24,994</u>
Customer Services Expense:			
47	Customer Service-Supervision	907	-
48	Customer Service-Customer Assistance	908	29,610
49	Customer Service-Information and Instruction	909	-
50	Customer Service-Miscellaneous Service & Info	910	-
51	Total Customer Service & Informational Expenses		<u>29,610</u>
Sales Expense:			
52	Supervision	911	-
53	Demonstration and Selling Expenses	912	-
54	Advertising Expenses	913	-
55	Miscellaneous Sales Expenses	916	-
56	Total Sales Expense		<u>-</u>
Administrative & General Expenses:			
57	Administrative and General Salaries	920	41,405
58	Office Supplies and Expenses	921	5,064
59	Administrative Expenses Transferred - Credit	922	-
60	Outside Services Employed	923	32,251
61	Property Insurance	924	5,597
62	Injuries and Damages	925	915
63	Employee Pensions and Benefits	926	14,905
64	Regulatory Commission Expenses	928	782
65	Regulatory Commission Expenses	929	-
66	General Advertising Expenses	930.1	715
67	Miscellaneous General Expenses	930.2	7,266
68	Rents	931	3,886
69	Total Operation		<u>112,786</u>
70	Maintenance of General Plant	935	11,735
71	Total Administrative and General Expenses		<u>124,521</u>
72	Total Operation & Maintenance Expenses-		<u><u>\$ 451,419</u></u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule **B-5**
Witness: **Simpson**
Page 1 of 1

Detail of Taxes

[1]

Line No	Description	Reference	HTY Ended 12-31-20
Taxes Other Than Income Taxes			
Non-revenue related:			
1	PA Real Estate Tax		\$ 650
2	Pennsylvania - PURTA		889
3	Capital Stock		-
4	Insurance Premiums		-
5	Miscellaneous Taxes		(68)
6	Subtotal	Sum L 1 to L 5	1,471
Payroll Taxes			
7	FICA		6,340
8	SUTA		298
9	FUTA		35
10	City of Pittsburgh		253
11	Subtotal	Sum L 7 to L 10	6,926
Revenue Related:			
12	State Gross Receipts: Pennsylvania		50,686
13	Total Taxes Other Than Income Taxes	L 6 + L 11 + L 12	\$ 59,083
Income Taxes			
14	State	D-22	\$ 12,131
15	Federal	D-22	29,456
16	Total Income Taxes	L 14 + L 15	\$ 41,587

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
 Historic Test Year - 12 Months Ended December 31, 2020
 (\$ in Thousands)

Schedule Witness: Page 1 of 1
 B-6 Milligan/Moul

Rate of Return
Fully Projected Future Test Year - 12 Months Ended December 31, 2022

[1] [2] [3] [4] [5]

Line No	Description	Capitalization	Capitalization Ratio	Embedded Cost	Statement Reference	Return - Percent
1	Long-Term Debt	\$ 1,531,814	46.65%	4.29%	B-8	2.00%
2	Preferred Stock	-	0.00%	0.00%	N/A	0.00%
3	Common Equity	<u>1,751,838</u>	<u>53.35%</u>	10.95%		<u>5.84%</u>
4	Total	<u>\$ 3,283,652</u>	<u>100.00%</u>			<u>7.84%</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Test Year - 12 Months Ended December 31, 2020
 (\$ in Thousands)

Schedule B-7
 Witness: Milligan/Moul
 Page 1 of 1

Capital Structure -- 12-31-21 and 12-31-22

Line No	Description	[1]	[2]
		December 31,	
		2021	2022
Capitalization			
1	Long-Term Debt	\$ 1,379,800	\$ 1,531,814
2	Preferred Stock	-	-
3	Common Equity	1,642,438	1,751,838
4	Total	\$ 3,022,238	\$ 3,283,652
Capitalization Ratios			
5	Long-Term Debt	45.65%	46.65%
6	Preferred Stock	0.00%	0.00%
7	Common Equity	54.35%	53.35%
8	Total	100.00%	100.00%

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
 Historic Test Year - 12 Months Ended December 31, 2020

Schedule **B-8**
 Witness: **Milligan/Moul**
 Page 1 of 1

Composite Cost of Long-Term Debt -- 12-31-22

(\$ in Thousands)

Line No	Description	Amount Outstanding [1]	Percent to Total [2]	Effective Interest Rate [3]	Average Weighted Cost Rate [4]
First Mortgage Bonds					
1	4.76% Series S: Due 2/3/2042	\$ 200,000	12.94%	4.81%	0.62%
2	4.97% Series T: Due 11/14/2043	160,000	10.36%	5.01%	0.52%
3	5.02% Series U: Due 2/4/2044	45,000	2.91%	5.06%	0.15%
4	5.12% Series V: Due 2/4/2054	85,000	5.50%	5.16%	0.28%
5	3.78% Series W: Due 3/2/2045	100,000	6.47%	3.81%	0.25%
6	3.93% Series X: Due 3/2/2055	200,000	12.94%	3.95%	0.51%
7	3.93% Series Y: Due 7/15/2045	160,000	10.36%	3.96%	0.41%
8	3.82% Series Z: Due 10/3/2047	60,000	3.88%	3.86%	0.15%
9	3.89% Series AA: Due 2/1/2048	60,000	3.88%	3.93%	0.15%
10	4.04% Series AB: Due 2/1/2058	125,000	8.09%	4.07%	0.33%
11	3.11% Series AC: Due 5/5/2050	200,000	12.94%	3.14%	0.41%
12	3.50% Series AD: Due 3/31/2052	150,000	9.71%	3.54%	0.34%
13	Other				
14	Total Long Term Debt	1,545,000	100.00%		4.12%
15	Unamortized Call Premium	(13,186)			
16	Long-Term Debt	\$ 1,531,814			
17	Annualized Cost	\$ 63,697			
18	Amortization of Loss on Reacquired debt	2,014			
19	Total Cost	\$ 65,711			4.29%

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
 Historic Test Year - 12 Months Ended December 31, 2020
 (\$ in Thousands)

Schedule C-1
 Witness: O'Brien/Gorman
 Page 1 of 1

Measures of Value and Rate of Return

	[1]	[2]	[3]	
				HTY Ended 12-31-20
Line No	Description	Total Electric Utility	Total PA Jurisdiction	Reference
1	Total Measure of Value/Rate Base - Net	<u>\$ 2,664,788</u>	<u>\$ 2,044,385</u>	D-1, page 3
Pro Forma Return at Present rates				
2	Amount	<u>\$ 401,920</u>	<u>\$ 154,490</u>	D-1, Page 2
3	Percent	<u>15.083%</u>	<u>7.557%</u>	L 2 / L 1
Pro Forma Return at Proposed Rates				
4	Amount	<u>\$ 160,280</u>		D-1, Page 1
5	Percent	<u>7.84%</u>		L 4 / L 1

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
 Historic Test Year - 12 Months Ended December 31, 2020
 (\$ in Thousands)

Schedule C-2
Witness: Bachota/O'Brien
 Page 1 of 4

Pro Forma Plant Summary

Line #	Description	[1]	[2]	[3]	[4]
		Schedule	HTY Ended 12/31/20 Recorded	Adjustments	Pro Forma HTY Ended 12/31/20
1	Intangible Plant	Sch. C-2, Page 3	\$ 326,235	\$ 10,158	\$ 336,393
2	Transmission Plant:	Sch. C-2, Page 3	996,229	-	996,229
3	Distribution Plant:	Sch. C-2, Page 3	3,075,519	-	3,075,519
4	General Plant:	Sch. C-2, Page 3	379,379	-	379,379
5	Sub Total Plant in Service	Sum (L 1 to L 4)	4,777,362	10,158	4,787,520
6	Completed Construction Not Classified	G/L a/c # 106	-	-	-
7	Plant In Service	L 5 + L 6	\$ 4,777,362	\$ 10,158	\$ 4,787,520

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule
Witness:
Page

C-2
Bachota/O'Brien
2 of 4

Pro Forma Plant by FERC Account

[1]

[2]

Line No	Description	Reference Or Factor	Account No	Pro Forma HTY Ended 12/31/20
	Intangible Plant			
1	Organizations		301	100
2	Franchises & Consents		302	7
3	Software		303	326,128
4	Total Intangible Plant	Sum L 1 to L 3		<u>326,235</u>
	Transmission Plant:			
5	Land and Land Rights		350	14,384
6	Structures and Improvements		352	33,109
7	Station Equipment		353	432,945
8	Towers and Fixtures		354	78,247
9	Poles and Fixtures		355	59,118
10	Overhead Conductors & Devices		356	139,592
11	Underground Conduit		357	80,849
12	Underground Conduit & Devices		358	147,799
13	Roads and Trails		359	10,186
14	Other Transmission Plant			-
15	Subtotal Transmission Plant	Sum L 5 to L 15		<u>996,229</u>
	Distribution Plant:			
16	Land and Land Rights		360	23,190
17	Structures and Improvements		361	70,294
18	Station Equipment		362	504,801
19	Poles, Towers and Fixtures		364	596,620
20	Overhead Conductors and Devices		365	576,573
21	Underground Conduit		366	146,553
22	Underground Conductors and Devices		367	437,017
23	Line Transformers		368	432,109
24	OH & UND Services		369	102,586
25	Meters & Appurtencies		370	142,524
26	Meter Communication Equipment		370.1	-
27	Street Lighting		373	43,252
28	Other Distribution Plant			-
29	Total Distribution Plant	Sum L 16 to L 28		<u>3,075,519</u>
	General Plant:			
30	Land and Land Rights		389	6,145
31	Structures and Improvements		390	165,171
32	Office Equipment & Equipment		391	31,769
33	Transportation Equipment		392	66,957
34	Stores Equipment		393	1,621
35	Tools, Shop and Garage Equipment		394	27,833
36	Laboratory Equipment		395	1,896
37	Power Operated Equipment		396	3,582
38	Communication Equipment		397	74,175
39	Miscellaneous Equipment		398	230
40	Other General Plant			-
41	Total General Plant	Sum L 30 to L 39		<u>379,379</u>
42	Total Electric Plant in Service - Accounts 101 & 106		L 4 + L 15 + L 29 + L 40	\$ <u>4,777,362</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

SCHEDULE C-2
Witness: Bachota/O'Brien
Page 3 of 4

SUMMARY PLANT IN SERVICE
1/1/20 to 12/31/20

Line #	Description	Account Number	[1] Balance 12/31/19	[2]	[3] Plant Additions	[4] Plant Retirements	[5] Plant Transfers	[6] Reclass & Adjustments	[7] Balance 12/31/20
INTANGIBLE PLANT									
1	Organization	301	\$ 100		\$ -	\$ -	\$ -	\$ -	\$ 100
2	Franchise & Consent	302	7		-	-	-	-	7
3	Miscellaneous Intangible Plant	303	317,776		12,703	(4,351)	-	-	326,128
4	TOTAL INTANGIBLE	Sum L 1 to L 3	317,883		12,703	(4,351)	-	-	326,235
TRANSMISSION PLANT									
5	Land & Land Rights	360	14,347		37	-	-	-	14,384
6	Structures & Improvements	352	33,364		(230)	(24)	-	(1)	33,109
7	Station Equipment	353	413,285		23,331	(3,672)	-	1	432,945
8	Towers and Fixtures	354	70,428		8,528	(709)	-	-	78,247
9	Poles and Fixtures	355	57,009		2,129	(20)	-	-	59,118
10	Overhead Conductors & Devices	356	119,655		20,086	(149)	-	-	139,592
11	Underground Conduit	357	80,748		101	-	-	-	80,849
12	Underground Conductors & Devices	358	147,900		(101)	-	-	-	147,799
13	Road and Trails	359	10,186		-	-	-	-	10,186
14	Regional Trans - Computer Hardwar	382	-		-	-	-	-	-
15	Regional Trans - Computer Software	383	-		-	-	-	-	-
	Meter Communications Equipment	370.1	-		-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	946,922		53,881	(4,574)	-	-	996,229
DISTRIBUTION PLANT									
17	Land & Land Rights	360	23,190		-	-	-	-	23,190
18	Structures & Improvements	361	70,054		312	(72)	-	-	70,294
19	Station Equipment	362	491,114		17,912	(4,274)	49	-	504,801
20	Storage Battery Equipment	363	-		-	-	-	-	-
21	Poles, Towers and Fixtures	364	532,981		65,826	(2,187)	-	-	596,620
22	Overhead Conductors and Devices	365	540,188		40,568	(4,183)	-	-	576,573
23	Underground Conduit	366	145,979		747	(173)	-	-	146,553
24	Underground Conductors and Devic	367	424,531		16,810	(4,324)	-	-	437,017
25	Line Transformers	368	412,053		24,944	(4,839)	(49)	-	432,109
26	Services	369	100,047		2,762	(223)	-	-	102,586
27	Meters	370	135,505		7,065	(46)	-	-	142,524
28	Meter Communications Equipment	370.1	-		-	-	-	-	-
29	Leased Property On Customers Prer	372	-		-	-	-	-	-
30	Street Lighting and Signaling System	373	42,622		1,918	(1,288)	-	-	43,252
31	0	0	-		-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31	2,918,264		178,864	(21,609)	-	-	3,075,519
GENERAL PLANT									
33	Land & Land Rights	389	6,145		-	-	-	-	6,145
34	Structures & Improvements	390	141,766		2,436	(17)	-	-	144,185
35	Leasehold Improvements	LH	20,986		-	-	-	-	20,986
36	Office furniture	391.1	6,414		-	-	-	-	6,414
37	Office equipment	391.2	31,606		(2,823)	(3,428)	-	-	25,355
38	Transportation equipment	392	61,529		7,726	(2,298)	-	-	66,957
39	Store equipment	393	1,677		207	(263)	-	-	1,621
40	Tools, shop and garage equipment	394	25,849		2,089	(105)	-	-	27,833
41	Laboratory equipment	395	2,159		-	(263)	-	-	1,896
42	Power operated equipment	396	3,694		-	(112)	-	-	3,582
43	Electric communications equipment	397	83,854		597	(10,276)	-	-	74,175
44	Miscellaneous equipment	398	230		-	-	-	-	230
45	0	0	-		-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L45	385,909		10,232	(16,762)	-	-	379,379
47	SUB-TOTAL		4,568,978		255,680	(47,296)	-	-	4,777,362
	(L 4 + L 16 + L 32 L 46)								
48	AMI - 303		-		-	-	-	-	-
49	AMI - 370		-		-	-	-	-	-
50	AMI - 397		-		-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	\$ 4,568,978		\$ 255,680	\$ (47,296)	\$ -	\$ -	\$ 4,777,362

Duquesne Light Company
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SCHEDULE C-2
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Pro Forma Adjustments to Plant

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]
			Pro Forma Adjustments to Plant				
			Cloud Adjustment	EV Depreciation Expense Correction			
A	Total Amount of Adjustment		\$ 10,158	\$ -	\$ -		
INTANGIBLE PLANT							
1	Organization	301	\$ -	\$ -	\$ -	\$ -	
2	Franchise & Consent	302	-	-	-	-	
3	Miscellaneous Intangible Plant	303	10,158	-	-	-	10,158
4	TOTAL INTANGIBLE	Sum L 1 to L 3	10,158	-	-	-	10,158
TRANSMISSION PLANT							
5	Land & Land Rights	350	-	-	-	-	
6	Structures & Improvements	352	-	-	-	-	
7	Station Equipment	353	-	-	-	-	
8	Towers and Fixtures	354	-	-	-	-	
9	Poles and Fixtures	355	-	-	-	-	
10	Overhead Conductors & Devices	356	-	-	-	-	
11	Underground Conduit	357	-	-	-	-	
12	Underground Conductors & Devices	358	-	-	-	-	
13	Road and Trails	359	-	-	-	-	
14	Regional Trans - Computer Hardwar	382	-	-	-	-	
15	Regional Trans - Computer Software	0	-	-	-	-	
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	-	-	-	-	
DISTRIBUTION PLANT							
17	Land & Land Rights	360	-	-	-	-	
18	Structures & Improvements	361	-	-	-	-	
19	Station Equipment	362	-	-	-	-	
20	Storage Battery Equipment	363	-	-	-	-	
21	Poles, Towers and Fixtures	364	-	-	-	-	
22	Overhead Conductors and Devices	365	-	-	-	-	
23	Underground Conduit	366	-	-	-	-	
24	Underground Conductors and Devices	367	-	-	-	-	
25	Line Transformers	368	-	-	-	-	
26	Services	369	-	-	-	-	
27	Meters	370	-	-	-	-	
28	Meter Communications Equipment	370.1	-	-	-	-	
29	Leased Property On Customers Prer	372	-	-	-	-	
30	Street Lighting and Signaling System	373	-	-	-	-	
31		0	-	-	-	-	
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31	-	-	-	-	
GENERAL PLANT							
33	Land & Land Rights	389	-	-	-	-	
34	Structures & Improvements	390	-	-	-	-	
35	Leasehold Improvements	LH	-	-	-	-	
36	Office furniture	391.1	-	-	-	-	
37	Office equipment	391.2	-	-	-	-	
38	Transportation equipment	392	-	-	-	-	
39	Store equipment	393	-	-	-	-	
40	Tools, shop and garage equipment	394	-	-	-	-	
41	Laboratory equipment	395	-	-	-	-	
42	Power operated equipment	396	-	-	-	-	
43	Electric communications equipment	397	-	-	-	-	
44	Miscellaneous equipment	398	-	-	-	-	
45		0	-	-	-	-	
46	TOTAL GENERAL	Sum L 33 to L45	-	-	-	-	
47	SUB-TOTAL		10,158	-	-	-	10,158
(L 4 + L 16 + L 32 L 46)							
48	AMI - 303		-	-	-	-	
49	AMI - 370		-	-	-	-	
50	AMI - 397		-	-	-	-	
51	TOTAL PLANT IN SERVICE	L 47 to L 50	\$ 10,158	\$ -	\$ -	\$ -	\$ 10,158

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Schedule C-3
 Witness: Bachota/O'Brien
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Accumulated Provision for Depreciation

Line #	Description	[1]	[2]	[3]	[4]
		Schedule	HTY Ended 12/31/20 Recorded	Adjustments	Pro Forma HTY Ended 12/31/20
1	Intangible Plant	Sch. C-2, Page 3	\$ 197,012	\$ 3,592	\$ 200,604
2	Transmission Plant:	Sch. C-2, Page 3	305,119	-	305,119
3	Distribution Plant:	Sch. C-2, Page 3	941,099	-	941,099
4	General Plant:	Sch. C-2, Page 3	159,889	5	159,894
5	Sub Total Accumulated Depreciation	Sum (L 1 to L 4)	1,603,119	3,597	1,606,716
6	Completed Construction Not Classified	G/L a/c # 106	-	-	-
7	Total Accumulated Depreciation	L 5 + L 6	\$ 1,603,119	\$ 3,597	\$ 1,606,716

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Schedule C-3
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Accumulated Depreciation by FERC Account

Line No	Description	Reference Or Factor	[1] Account No	[2] Pro Forma 12/31/20
	Intangible Plant			
1	Organizations		301	\$ -
2	Franchises & Consents		302	-
3	Software		303	197,012
4	Total Intangible Plant	Sum L 1 to L 3		<u>197,012</u>
	Transmission Plant:			
5	Land and Land Rights		350	-
6	Structures and Improvements		352	10,164
7	Station Equipment		353	141,953
8	Towers and Fixtures		354	34,496
9	Poles and Fixtures		355	14,950
10	Overhead Conductors & Devices		356	38,404
11	Underground Conduit		357	32,075
12	Underground Conduit & Devices		358	31,721
13	Roads and Trails		359	1,356
14	Other Transmission Plant			-
15	Total Transmission Plant	Sum L 5 to L 14		<u>305,119</u>
	Distribution Plant:			
16	Land and Land Rights		360	-
17	Structures and Improvements		361	41,357
18	Station Equipment		362	175,564
19	Poles, Towers and Fixtures		364	175,714
20	Overhead Conductors and Devices		365	167,483
21	Underground Conduit		366	52,161
22	Underground Conductors and Devices		367	118,212
23	Line Transformers		368	125,297
24	OH & UND Services		369	39,909
25	Meters & Appurtencies		370	20,532
26	Meter Communication Equipment		370.1	-
27	Street Lighting		373	24,870
28	Other Distribution Plant			-
29	Total Distribution Plant	Sum L 16 to L 28		<u>941,099</u>
	General Plant:			
30	Land and Land Rights		389	-
31	Structures and Improvements (1)		390	57,934
32	Office Equipment & Equipment		391	15,453
33	Transportation Equipment		392	39,147
34	Stores Equipment		393	832
35	Tools, Shop and Garage Equipment		394	8,830
36	Laboratory Equipment		395	863
37	Power Operated Equipment		396	1,618
38	Communication Equipment		397	35,030
39	Miscellaneous Equipment		398	182
40	Total General Plant	Sum L 30 to L 39		<u>159,889</u>
41	Total Accumulated Depreciation - Accounts 101 & 106	L 4 + L 15 + L 29 + L 40		<u>\$ 1,603,119</u>

DETAIL ACCUMULATED DEPRECIATION

Line #	Description	Account Number	Balance 12/31/19	Depreciation Accrual	Plant Retirements	Cost of Removal	Salvage Proceeds	Salvage Amortization	Gain (Loss)	Monthly Transfers	Reclass	Adjustments	Balance 12/31/20
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
INTANGIBLE PLANT													
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	150,910	50,453	(4,351)	-	-	-	-	-	-	-	197,012
4	TOTAL INTANGIBLE	Sum L 1 to L 3	150,910	50,453	(4,351)	-	-	-	-	-	-	-	197,012
TRANSMISSION PLANT													
5	Land & Land Rights	360	-	-	-	-	-	-	-	-	-	-	-
6	Structures & Improvements	352	9,289	939	(24)	1	-	-	-	-	-	-	10,164
7	Station Equipment	353	131,746	14,692	(3,672)	(898)	8	-	-	77	-	-	141,953
8	Towers and Fixtures	354	34,306	937	(709)	(38)	-	-	-	-	-	-	34,496
9	Poles and Fixtures	355	13,712	1,262	(20)	(4)	-	-	-	-	-	-	14,950
10	Overhead Conductors & Devices	356	36,463	2,318	(149)	(229)	-	-	-	-	-	1	38,404
11	Underground Conduit	357	30,586	1,489	-	-	-	-	-	-	-	-	32,075
12	Underground Conductors & Devices	358	28,853	2,868	-	-	-	-	-	-	-	-	31,721
13	Road and Trails	359	1,177	179	-	-	-	-	-	-	-	-	1,356
14	Regional Trans - Computer Hardware	362	-	-	-	-	-	-	-	-	-	-	-
15	Regional Trans - Computer Software	363	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	286,132	24,684	(4,574)	(1,210)	9	-	-	77	-	1	305,119
DISTRIBUTION PLANT													
17	Land & Land Rights	360	-	-	-	-	-	-	-	-	-	-	-
18	Structures & Improvements	361	39,953	1,508	(72)	(32)	-	-	-	-	-	-	41,357
19	Station Equipment	362	166,826	12,411	(4,274)	(1,400)	-	-	-	1	-	-	175,564
20	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-
21	Poles, Towers and Fixtures	364	166,447	14,839	(2,187)	(4,245)	860	-	-	-	-	-	175,714
22	Overhead Conductors and Devices	365	157,418	15,291	(4,193)	(2,380)	1,337	-	-	-	-	-	167,483
23	Underground Conduit	366	50,354	2,043	(173)	(63)	-	-	-	-	-	-	52,161
24	Underground Conductors and Devices	367	112,222	11,028	(4,324)	(1,569)	875	-	-	-	-	-	118,212
25	Line Transformers	368	117,661	13,636	(4,839)	(1,618)	458	-	-	(1)	-	-	125,297
26	Services	369	38,073	3,063	(223)	(1,004)	-	-	-	-	-	-	39,909
27	Meters	370	8,490	12,089	(46)	(1)	-	-	-	-	-	-	20,532
28	Meter Communications Equipment	370.1	-	-	-	(1)	-	-	-	-	-	-	-
29	Leased Property On Customers Premises	372	-	-	-	(19)	-	-	-	-	-	-	-
30	Street Lighting and Signaling Systems	373	25,035	1,142	(1,288)	-	-	-	-	-	-	-	24,870
31		0	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31	884,479	87,050	(21,609)	(12,351)	3,530	-	-	-	-	-	941,099
GENERAL PLANT													
33	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
34	Structures & Improvements	390	43,494	5,314	(17)	(29)	-	-	-	-	-	-	48,762
35	Leasehold Improvements	LH	9,172	-	-	-	-	-	-	-	-	-	9,172
36	Office furniture	391.1	1,339	-	-	-	-	-	-	-	-	-	1,339
37	Office equipment	391.2	12,515	5,027	(3,428)	-	-	-	-	-	-	-	14,114
38	Transportation equipment	392	3,707	3,707	(2,298)	(75)	274	-	(33)	-	-	-	39,147
39	Store equipment	393	1,035	60	(263)	-	-	-	-	-	-	-	832
40	Tools, shop and garage equipment	394	7,893	1,042	(105)	-	-	-	-	-	-	-	8,830
41	Laboratory equipment	395	1,020	106	(263)	-	-	-	-	-	-	-	863
42	Power operated equipment	396	1,526	156	(112)	(5)	17	-	36	-	-	-	1,618
43	Electric communications equipment	397	39,760	5,546	(10,276)	-	-	-	-	-	-	-	35,030
44	Miscellaneous equipment	398	171	11	-	-	-	-	-	-	-	-	182
45		0	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L 45	155,497	20,969	(16,762)	(109)	291	-	3	-	-	-	159,890
47	SUB-TOTAL		1,477,018	183,156	(47,296)	(13,670)	3,830	-	3	77	-	1	1,603,119
48	AMI - 303		-	-	-	-	-	-	-	-	-	-	-
49	AMI - 370		-	-	-	-	-	-	-	-	-	-	-
50	AMI - 397		-	-	-	-	-	-	-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	\$ 1,477,018	\$ 183,156	\$ (47,296)	\$ (13,670)	\$ 3,830	\$ -	\$ 3	\$ 77	\$ -	\$ 1	\$ 1,603,119

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Pro Forma Adjustments to Accumulated Depreciation

Line #	Description	Account Number	[1] Cloud Adjustment	[2] EV Depreciation Expense Correction	[3] Pro Forma Adjustments to Accumulated Depreciation	[4] EV Depreciation Expense Correction	[5]
A	Total Amount of Adjustment		\$ 3,592	\$ -	\$ -	\$ -	
INTANGIBLE PLANT							
1	Organization	301					\$ -
2	Franchise & Consent	302					
3	Miscellaneous Intangible Plant	303	3,592				3,592
4	TOTAL INTANGIBLE	Sum L 1 to L 3	3,592				3,592
TRANSMISSION PLANT							
5	Land & Land Rights	360					
6	Structures & Improvements	352					
7	Station Equipment	353					
8	Towers and Fixtures	354					
9	Poles and Fixtures	355					
10	Overhead Conductors & Devices	356					
11	Underground Conduit	357					
12	Underground Conductors & Devices	358					
13	Road and Trails	359					
14	Regional Trans - Computer Hardware	362					
15	Regional Trans - Computer Software	363					
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15					
DISTRIBUTION PLANT							
17	Land & Land Rights	360					
18	Structures & Improvements	361					
19	Station Equipment	362					
20	Storage Battery Equipment	363					
21	Poles, Towers and Fixtures	364					
22	Overhead Conductors and Devices	365					
23	Underground Conduit	366					
24	Underground Conductors and Devices	367					
25	Line Transformers	368					
26	Services	369					
27	Meters	370					
28	Meter Communications Equipment	370.1					
29	Leased Property On Customers Premises	372					
30	Street Lighting and Signaling Systems	373					
31		0					
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31					
GENERAL PLANT							
33	Land & Land Rights	369					
34	Structures & Improvements	300					
35	Leasehold Improvements	LH		5			5
36	Office furniture	391.1					
37	Office equipment	391.2					
38	Transportation equipment	392					
39	Store equipment	393					
40	Tools, shop and garage equipment	394					
41	Laboratory equipment	395					
42	Power operated equipment	396					
43	Electric communications equipment	397					
44	Miscellaneous equipment	398					
45		0					
46	TOTAL GENERAL	Sum L 33 to L 45		5			5
47	SUB-TOTAL		3,592	5			3,597
48	AMI - 303						
49	AMI - 370						
50	AMI - 397						
51	TOTAL PLANT IN SERVICE	L 47 to L 50	\$ 3,592	\$ 5	\$ -	\$ -	\$ 3,597

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Working Capital

[1]

[2]
Test Year
Ended
12/31/20

<u>Line No</u>	<u>Description</u>	<u>Reference</u>	<u>1</u>
1	Operation & Maintenance Expenses	C-4, P 2, L 11	\$ 17,140
2	Tax Expense	C-4, P 7, L 12	19,924
3	Interest Payments	C-4, P 8, L 9	(4,952)
4	Supply	C-4, P 2, L 18	13,081
5	Average Prepayments	C-4, P 10, L 25	18,260
6	Total Cash Working Capital Requirements	Sum L 1 to L 5	<u>\$ 63,453</u>

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Summary of Working Capital

Line #	Description	Reference	[1] Test Year Expenses	[2] Factor	[3] Number of (Lead) / Lag Days [2] * [3]	[4] Totals	[5]
WORKING CAPITAL REQUIREMENT							
1	REVENUE LAG DAYS	Sch C-4, P 3					57.36
2	EXPENSE LAG DAYS						
3	Payroll	Sec D, Sch 7	\$ 89,567	12.61	\$ 1,129,568		
4	Pension Expense	Sec D, Sch 9	5,000	(108.00)	(540,000)		
5	Power Purchased for Resale	Sec D, Sch 2	-	33.88	-		
6	Other Expenses	L 23 - L 3 to L 5	113,700	44.90	5,105,150		
7	Total	Sum (L 3 to L 6)	<u>\$ 208,268</u>		<u>\$ 5,694,718</u>		
8	O & M Expense Lag Days	L7, [4] / [2]					<u>27.34</u>
9	Net (Lead) Lag Days	L 1 - L 8					30.02
10	Operating Expenses Per Day	L 7, [2] / 365				\$	<u>571</u>
11	Working Capital for O & M Expense	L 9 * L 10				\$	17,140
12	Average Prepayments	Sch C-4, Pg 11					18,260
13	Tax Expense	Sch C-4, Pg 7					19,924
14	Interest Payments	Sch C-4, Pg 8					(4,952)
15	Total Working Capital Requirement	Sum (L 11 to L 14)					<u>50,372</u>
WORKING CAPITAL FOR POWER PURCHASED							
			Expense	Lead (Lag) Days	Exp Per Day		
16	Power Purchased for Resale		<u>\$ 203,351</u>				
17	Lead (Lag) Days	57.36 - 33.88		<u>23.48</u>	<u>\$ 557.13</u>		
18	WC for Power Purchased	[3] * [4]					<u>13,081</u>
19	Net WC for Rate Base	L 15 + L 18				\$	<u>63,453</u>
19	Pro Forma O & M Expense		\$ 423,399				
20	Less:						
	Power Purchased for Resale		203,351				
21	Uncollectible Expense - Present Rates		11,748				
22	Uncollectible Expense-on Rev Increase		32				
23	Other						
24	Sub-Total	Sum (L 18 to L 21)	<u>215,131</u>				
25	Pro Forma Cash O&M Expense	L 17 - L22	<u>\$ 208,268</u>				

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Revenue Lag

Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Sch C-4, Pg 4	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	December, 2019		\$ 86,811			
3	January		88,962	73,218		
4	February		94,931	68,658		
5	March		88,852	66,128		
6	April		89,143	60,985		
7	May		87,051	66,288		
8	June		93,802	79,517		
9	July		118,912	105,684		
10	August		124,983	91,846		
11	September		123,854	70,951		
12	October		112,627	63,831		
13	November		110,486	64,904		
14	December, 2020		114,828	77,559		
15	Total	Sum L 2 to L 14	<u>\$1,335,240</u>			
16	Average A/R Balance	<u>13</u>				
17	Factor		<u>\$102,711</u>	\$ 889,568	<u>8.66</u>	<u>42.15</u>
18	Collection Days Lag (L 17 [5])					42.15
19	Billing Calculation and mailing days lag					-
20	Billing Lag (Mid-Point of Service Period)		365	/	12	*
					0.5	=
21	Total Revenue Lag Days	Sum L 18 to L 20				<u>57.36</u>

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Revenue By Class of Service

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Revenue By Class of Service				
		Residential	Commercial	Industrial	Lighting	Sum [1] to [4]
1	January, 2018	51,267	21,829	4,274	1,038	78,407
2	February	41,493	20,339	2,974	1,050	65,856
3	March	43,899	22,225	3,675	1,060	70,859
4	April	37,271	19,105	3,453	1,072	60,901
5	May	44,876	23,269	4,051	1,004	73,199
6	June	49,075	21,928	4,084	978	76,065
7	July	62,977	23,714	3,191	1,114	90,997
8	August	55,709	23,764	3,872	993	84,338
9	September	38,148	13,851	2,028	501	54,529
10	October	42,632	22,290	3,793	1,209	69,925
11	November	41,073	21,825	3,614	913	67,426
12	December, 2018	43,782	20,275	3,459	1,031	68,548
13	TOTAL	<u>\$ 552,204</u>	<u>\$ 254,414</u>	<u>\$ 42,468</u>	<u>\$ 11,964</u>	<u>\$ 861,050</u>
14	January, 2019	50,477	22,474	3,959	1,046	77,955
15	February	43,351	20,960	3,419	1,136	68,866
16	March	43,950	22,648	3,941	1,112	71,652
17	April	36,272	19,836	3,411	1,059	60,578
18	May	39,417	22,928	3,749	936	67,030
19	June	45,815	21,567	3,693	1,200	72,276
20	July	68,521	25,326	3,675	1,048	98,569
21	August	56,395	23,000	4,017	968	84,380
22	September	49,506	22,281	3,401	1,196	76,384
23	October	38,423	21,222	4,046	947	64,639
24	November	43,034	20,668	3,619	1,074	68,394
25	December, 2019	48,043	20,909	3,816	1,099	73,867
26	TOTAL	<u>\$ 563,205</u>	<u>\$ 263,819</u>	<u>\$ 44,747</u>	<u>\$ 12,821</u>	<u>\$ 884,592</u>
27	January, 2020	46,336	21,109	4,651	1,121	73,218
28	February	43,284	20,057	4,328	989	68,658
29	March	41,684	19,274	3,950	1,220	66,128
30	April	38,817	17,374	3,829	965	60,985
31	May	43,797	17,415	3,865	1,211	66,288
32	June	54,651	19,805	3,983	1,078	79,517
33	July	78,187	22,583	3,987	926	105,684
34	August	64,931	21,608	4,135	1,172	91,846
35	September	45,859	20,411	3,623	1,058	70,951
36	October	39,495	19,488	3,807	1,041	63,831
37	November	41,739	18,459	3,455	1,252	64,904
38	December, 2020	53,236	19,580	3,847	895	77,559
39	TOTAL	<u>\$ 592,017</u>	<u>\$ 237,163</u>	<u>\$ 47,459</u>	<u>\$ 12,929</u>	<u>\$ 889,568</u>

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Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Dollar Value [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
<u>PAYROLL</u>						
1	Union		\$ 47,751	17.00	\$ 811,762	
2	Paid Bi-Weekly with ten-day lag (14 days / 2 + 10 days)					
3	Non-Union		41,816	7.60	317,804	
4	Paid Twice Monthly (365 days / 24 / 2)					
5	Payroll Lag	Sum L 1 to L 4	<u>\$ 89,567</u>		<u>\$ 1,129,566</u>	<u>12.61</u>
<u>PENSION EXPENSE</u>						
6			-		\$ -	
7	Payment # 1	3/15/21	10,000	(108.00)	(1,080,000)	
8						
9					-	
10	Mid-point of Service Period	7/1/21				
11	Totals & (Lead) Lag Days	Sum L 6 to L 9	<u>10,000</u>		<u>(1,080,000)</u>	<u>(108.0)</u>
<u>PURCHASED ELECTRICITY</u>						
12	Contract Payment Lag		<u>203,351</u>	<u>33.88</u>	<u>\$ 6,889,532</u>	<u>33.88</u>
<u>OTHER O & M EXPENSES</u>						
13	FEBRUARY, 2020	Sch C-4, Pg 6	\$ 5,894,261		\$ 255,174,655	
14	MAY, 2020	Sch C-4, Pg 6	11,657,694		548,155,768	
15	AUGUST, 2020	Sch C-4, Pg 6	2,755,418		114,871,741	
16	NOVEMBER, 2020	Sch C-4, Pg 6	6,699,443		294,376,437	
17	TOTAL	Sum L 13 to L 16	<u>6,751,704</u>		<u>303,144,650</u>	<u>44.90</u>

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General Disbursements Lag

Line #	Description	[1] Number of CDs	[2] Cash Disbursements	[3] Dollar-Days	[4] Expense Lag-Days [3]/[2]
<u>FEBRUARY, 2020</u>					
1	Total Monthly Disbursements	3887	\$ 46,788,654	\$ 2,083,161,749	44.52
2	Total Excl Non-Expense & Under \$1,000	398	\$ 6,607,592	\$ 288,057,124	43.59
3	Total O & M Only	362	\$ 5,894,261	\$ 255,174,655	43.29
<u>MAY, 2020</u>					
4	Total Monthly Disbursements	5079	\$ 293,381,003	\$ 3,007,477,030	10.25
5	Total Excl Non-Expense & Under \$1,000	488	\$ 38,038,452	\$ 786,542,849	20.68
6	Total O & M Only	449	\$ 11,657,694	\$ 548,155,768	47.02
<u>AUGUST, 2020</u>					
7	Total Monthly Disbursements	4819	\$ 156,815,034	\$ 2,312,235,813	14.74
8	Total Excl Non-Expense & Under \$1,000	153	\$ 11,163,082	\$ 346,943,342	31.08
9	Total O & M Only	138	\$ 2,755,418	\$ 114,871,741	41.69
<u>NOVEMBER, 2020</u>					
10	Total Monthly Disbursements	4303	\$ 86,656,631	\$ 1,565,740,748	18.07
11	Total Excl Non-Expense & Under \$1,000	395	\$ 24,178,872	\$ 453,555,747	18.76
12	Total O & M Only	358	\$ 6,699,443	\$ 294,376,437	43.94
<u>TOTAL FOUR TEST MONTHS</u>					
13	Total Monthly Disbursements	18088	\$ 583,641,321	\$ 8,968,615,341	15.37
14	Total Excl Non-Expense & Under \$1,000	1434	\$ 79,987,999	\$ 1,875,099,061	23.44
15	Total O & M Only	2243	\$ 27,006,816	\$ 1,212,578,601	44.90

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Tax Expense Lag Days

Line No.	Description	Reference Or Factor	[1] Pro Forma Proposed Rate Amount	[2] (Lead) Lag Days C-4, P 10	[3] Weighted Dollar Days [2] * [3]
1	FEDERAL INCOME TAX		\$ 25,697	19.86	\$ 510,348
2	STATE INCOME TAX		10,145	27.61	280,091
3	PURTA		889	118.36	105,222
4	PA CAPITAL STOCK TAX		-	57.36	-
5	PA LOCAL & USE TAX		118	21.36	2,520
6	PA PROPERTY TAX		650	57.86	37,609
7	CITY OF PITTSBURGH		253	134.36	33,993
8	GROSS RECEIPTS TAX		48,766	128.86	6,283,969
9	GRT - REVENUE INCREASE		144	128.86	18,556
10	Total	Sum L 1 to L 9			<u>\$ 7,272,309</u>
11	Days in Year				<u>365</u>
12	Average Daily Amount for Working Capital	L 10 / L 11			<u>\$ 19,924</u>

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Interest Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at December 31, 2020				\$ 2,664,788
2	Long-term Debt Ratio				46.65%
3	Embedded Cost of Long-term Debt				4.29%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 53,330</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 146
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days			57.36	
8	Interest Payment lag days	L 7 - L 6			<u>(33.89)</u>
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (4,952)</u>

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TAX EXPENSE LAG DAYS

Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Lead (Lag) Payment Days [1]-[2]	[4] Payment Amount	[5] Weighted Lead (Lag) Dollars [3]*[4]	[6] Payment Lead (Lag) Days [5]/[4]	[7] Revenue (Lag) Days C-4, Pg3	[8] Net Payment Lead (Lag) Days [6]-[7]
1	FEDERAL INCOME TAX	<u>25%</u>			\$ 25,697				
2	First Payment	04/15/20	07/01/20	77.00	\$ 6,424	494,673			
3	Second Payment	06/15/20	07/01/20	16.00	6,424	102,789			
4	Third Payment	09/15/20	07/01/20	(76.00)	6,424	(488,249)			
5	Fourth Payment	12/15/20	07/01/20	(167.00)	6,424	(1,072,862)			
6	Total				\$ 25,697	\$ (963,649)	(37.50)	57.36	19.86
7	STATE INCOME TAX	<u>25%</u>			\$ 10,145				
8	First Payment	03/15/20	07/01/20	108.00	\$ 2,536	273,903			
9	Second Payment	06/15/20	07/01/20	16.00	2,536	40,578			
10	Third Payment	09/15/20	07/01/20	(76.00)	2,536	(192,747)			
11	Fourth Payment	12/15/20	07/01/20	(167.00)	2,536	(423,536)			
12	Total				\$ 10,145	(301,801)	(29.75)	57.36	27.61
13	PURTA				\$ 889				
14	Payment	05/01/20	07/01/20	61.00	\$ 889	54,229	61.00	57.36	118.36
15	PA CAPITAL STOCK TAX	<u>25%</u>			\$ -				
16	First Payment			-	\$ -	-			
17	Second Payment			-	-	-			
18	Third Payment			-	-	-			
19	Fourth Payment			-	-	-			
20	Total				\$ -	-			0.00
21	PA LOCAL & USE TAX				\$ 6				
22	Payment	02/20/20	01/15/20	(36.00)	\$ 6	(216)	(36.00)	57.36	21.36
23	PA PROPERTY TAX	<u>50%</u>			\$ 650				
24	First Payment	03/31/20	07/01/20	92.00	\$ 325	29,900			
25	Second Payment	09/30/20	07/01/20	(91.00)	325	(29,575)			
26	Total				\$ 650	325	0.50	57.36	57.86
27	CITY OF PITTSBURGH				\$ 253				
28	Payment	04/15/20	07/01/20	77.00	\$ 253	19,481	77.00	57.36	134.36
29	GROSS RECEIPTS TAX	<u>90%</u>			\$ 48,766				
30	90% of Estimated GRT	03/15/20	07/01/20	108.00	\$ 43,889	4,740,042			
31									
32	Balance Based on Estimate	03/15/21	07/01/20	(257.00)	4,877	(1,253,283)			
33									
34	Total				\$ 48,766	3,486,759	71.50	57.36	128.86

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Line #	Description	Total For Separation	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]
			TOTAL	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20			
1	Property - All Risk Ins	\$ 20,045	\$ -	\$ 438	\$ 19,484	\$ 144	\$ (3)	\$ (165)	\$ (317)	\$ 162	\$ -	\$ (163)	\$ 321	\$ 158	\$ (14)				
2	Liability - Misc Ins	2,221	5	308	-	244	211	179	149	108	74	40	6	464	433				
3	Director & Officer Ins	779	-	117	-	91	78	65	52	39	26	13	-	156	142				
4	Auto Ins	242	12	17	-	20	21	22	24	25	21	16	-	11	30				
5	Pollution Ins	767	36	4	-	1	-	96	95	93	92	90	-	88	87				
6	Insurance Exp	701	-	138	-	113	100	88	75	62	50	38	-	25	12				
7	Fiduciary	500	-	69	-	53	46	38	31	23	15	8	-	114	103				
8	Workers' Compensation	179	17	14	-	15	15	15	16	16	12	9	-	21	23				
9	Excess General Liab Ins	14,488	-	2,212	-	1,720	1,475	1,118	895	671	431	216	-	3,012	2,738				
10	Workers' Comp T&D	1,320	-	201	-	156	134	112	89	67	45	22	-	259	235				
11	Amortization Offset - Ins	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
12	Penna PUC Assessment	15,502	1,472	1,150	-	690	460	230	-	2,017	1,833	2,295	2,040	1,785	1,530				
13	Prepaid Exp - 12 month Amort	21,500	489	1,580	-	1,589	2,039	2,048	1,960	1,941	1,903	2,144	2,106	2,135	1,566				
14	PA GRC	-	-	-	-	31,564	28,296	24,712	20,152	14,067	8,800	4,775	1,108	-	-				
15	DLC Sys Upgrade Proj Ins	220	3	61	-	29	24	22	19	16	14	11	9	6	6				
16	IT Hardware Maintenance	25,266	1,164	3,009	-	2,834	2,577	2,525	2,200	2,102	1,949	2,111	1,808	1,457	1,530				
17	IT Software Maintenance	4,179	245	375	-	328	278	228	178	396	344	283	234	1,037	243				
18	Communication Maint Agree	37,808	599	3,138	-	3,453	3,269	3,097	2,961	2,814	2,628	4,211	4,052	3,859	3,727				
19	Smart Meter Exp	585	567	6	-	6	6	-	-	-	-	-	-	-	-				
20	Enterprise App Software	16,786	1,918	1,539	-	1,382	1,296	1,607	1,446	1,396	1,289	1,217	1,129	1,323	1,244				
21	IT Transmission Software	4,704	265	391	-	321	291	496	506	471	436	401	366	341	419				
22	Cyber Security Hard/Software	3,781	207	357	-	326	372	345	317	289	261	367	340	313	287				
23	Info Security CIP	3,822	432	191	-	268	403	377	362	336	309	293	266	239	346				
24	IT Hard/Software Leases	13,902	742	1,488	-	1,598	1,234	1,031	1,246	1,188	1,108	1,073	929	1,021	1,244				
25	Computing Platforms	17,085	338	1,348	-	1,573	1,467	1,412	1,312	1,759	1,612	1,473	1,670	1,618	1,503				
26	Info Security Hard/Software	4,667	129	558	-	490	485	451	417	418	379	342	306	343	349				
27	Oracle COE Hard/Software	13,824	522	946	-	577	690	1,839	1,716	1,677	1,494	1,260	1,166	964	973				
28	IT Quality Assurance	1,071	71	94	-	66	52	38	24	10	179	160	141	126	110				
29	Office of CIO	500	2	10	-	93	85	77	58	50	42	33	25	17	8				
30	Network Services	341	-	15	-	11	59	51	43	36	38	37	27	17	7				
31	IT Services / Support	2,345	6	269	-	220	195	171	147	250	259	230	201	185	212				
32	RPA Software & License	1,614	4	155	151	147	144	140	136	132	128	125	121	117	114				
33	CIP Cloud	663	71	60	66	47	31	14	75	68	61	53	46	39	32				
34	OPS APPS Cloud	5,341	80	484	-	503	472	672	546	548	497	467	385	381	306				
35	Customer Apps Cloud	633	49	39	-	20	10	-	101	92	83	74	64	55	46				
36	IT Prepaid Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
37		\$ 237,381	\$ 9,445	\$ 20,781	\$ 19,701	\$ 50,692	\$ 46,312	\$ 43,151	\$ 37,031	\$ 33,339	\$ 26,412	\$ 23,734	\$ 18,996	\$ 21,684	\$ 19,577				
38	Number of Months	13																	
39	Monthly Average	L 37 / L 38	\$ 18,260																
40	Rate Case Amount		\$ 18,260																

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Schedule **C-5**
Witness: **Bachota/O'Brien**
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Plant Materials and Operating Supplies

Line No	Description	HTY Ended 12/31/20	
		Materials & Supplies	Stores Expenses
1	December, 2019	\$ 32,115	\$ -
2	January, 2020	32,210	-
3	February	31,652	-
4	March	32,381	-
5	April	32,248	-
6	May	33,638	-
7	June	33,826	-
8	July	34,222	-
9	August	34,488	-
10	September	34,419	-
11	October	34,586	-
12	November	35,238	-
13	December, 2020	34,246	-
14	Totals	<u>\$ 435,269</u>	<u>\$ -</u>
15	13-Month Average	<u>\$ 33,482</u>	<u>\$ -</u>
16	13-Month Net Average	<u>\$ 242,977</u>	<u>\$ 33,482</u>
Amounts Assigned by Function:		Plant Additions	Percent
17	Transmission Plant	\$ 53,881	22.18%
18	Distribution Plant	178,864	73.61%
19	General Plant	10,232	4.21%
20	Intangible Plant	-	0.00%
21	Construction Category	-	0.00%
22	Total	<u>\$ 242,977</u>	<u>100.00%</u>

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Schedule C-6
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Accumulated Deferred Income Taxes

Line No	Description	Reference	HTY Ended 12-31-20
		[1]	[2]
<u>ACCUMULATED DEFERRED INCOME TAXES</u>			
1	Transmission	A	\$ 161,208
2	Distribution	A	463,506
3	General - Transmission	A	5,921
4	General - Distribution	A	30,265
5	Smart Meter	B	36,710
6	Balance at December 31, 2020 - Utility		697,610
7	CIAC - Transmission		(15,395)
8	CIAC - Distribution		(1,735)
9	Non-Utility		(221)
10	TOTAL	L 8 + L 9	<u>\$ 680,259</u>

A ADIT amounts calculated in accordance with IRS Regulation # 1.167

B ADIT on Smart Meter Plant included with Distribution

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Witness: Bachota/O'Brien
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Customer Deposits and Interest

Line #	Description	Factor Or Reference	Customer Deposits	Interest On Customer Deposits
1	December, 2019		\$ (11,779)	
2	January, 2020		(11,887)	\$ 51
3	February		(12,026)	44
4	March		(12,017)	48
5	April		(12,091)	47
6	May		(12,091)	52
7	June		(11,886)	44
8	July		(11,665)	48
9	August		(11,305)	49
10	September		(10,845)	38
11	October		(10,248)	39
12	November		(9,500)	35
13	December, 2020		(7,781)	37
14	Total	Sum L 1 to L 13	<u>\$ (145,121)</u>	<u>\$ 532</u>
15	Average Monthly Balance	L 14 / 13	<u>\$ (11,163)</u>	

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Capitalized Pension Adjustment

Line #	Description	Reference Or Factor	[1] Capitalized Pension Contribution	[2] SFAS - 87 Pension Capitalized	[3] Pension Contribution Capitalized Over (Under) SFAS - 87 Capitalized [1] - [2]
1	Through December 31, 2015				
2	Total Capitalized Contribution To 12-31-15		\$ 131,391		
3	Amount Capitalized		<u>131,391</u>	\$ 82,824	\$ 48,567
4	Year Ended 12-31-16				
5	Total Contribution		\$ 40,000		
6	Percent Capitalized		<u>50.00%</u>		
	Amount Capitalized		<u>20,000</u>	\$ 7,715	\$ 12,285
7	Year Ended 12-31-17				
8	Total Contribution		\$ 105,000		
9	Percent Capitalized		<u>50.00%</u>		
	Amount Capitalized		<u>52,500</u>	\$ 10,909	\$ 41,591
10	Year Ended 12-31-18				
11	Total Contribution		\$ 23,000		
12	Percent Capitalized		<u>50.00%</u>		
	Amount Capitalized		<u>11,500</u>	\$ 11,210	\$ 290
13	Year Ended 12-31-19				
14	Total Contribution		\$ 10,000		
15	Percent Capitalized		<u>50.00%</u>		
	Amount Capitalized		<u>5,000</u>	\$ 7,636	\$ (2,636)
16	HTY Ended 12-31-20				
17	Total Contribution		\$ 10,000		
18	Percent Capitalized		<u>50.00%</u>		
	Amount Capitalized		<u>5,000</u>	\$ 9,275	\$ (4,275)
19					
20					
21					
22					
23					
24					
25	Total	Sum L 1 to L 18	\$ 225,391	\$ 129,569	\$ 95,822

Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 1
 Earned Rate of Return with Additional Proposed Revenues - PA Jurisdiction

Line No	Description	Reference	(1) ROR Before Additional Revenues	(2) Proposed Additional Revenues	(3) ROR With Additional Revenues
1	Total Electric Rate Base	D-1, P 3	\$ 2,044,385	\$ -	\$ 2,044,385
Total Operating Revenues:					
2	Total Sales Revenues		\$ 546,456	\$ 8,781	\$ 555,237
3	Other Revenues - Off System Sales		-	-	-
4	Other Operating Revenues		12,646	-	12,646
5	Total Revenues	L 2 to L 4	559,102	8,781	567,883
Total Operating Expenses:					
6	Operation & Maintenance Expenses		187,409	127	187,536
7	Depreciation & Amortization Expense		163,429	-	163,429
8	Taxes Other Than Income Taxes		34,595	518	35,113
9	Total Operating Expenses	L 6 to L 8	385,433	645	386,078
10	Utility Operating Income Before Taxes	L 5 - L 9	\$ 173,669	\$ 8,136	\$ 181,805
Income Taxes:					
11	Federal		15,972	1,538	17,510
12	State		3,207	813	4,020
13	Total Income Taxes	L 11 + L 12	19,179	2,351	21,530
14	Total Operating Expenses	L 9 + L 13	404,612	2,996	407,608
15	Total Operating Income	L 5 - L 14	\$ 154,490	\$ 5,785	\$ 160,275
16	Rate of Return - %	L 15 / L 1	7.56%		7.84%

Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 2 Determination of Jurisdictional Revenue Deficiency					
Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Total Electric Rate Base	Table No 1	\$ 2,664,788	\$ 2,044,385	Table No 1
Total Operating Revenues:					
2	Total Sales Revenues	D-3	902,693	546,456	Table No 5
3	Other Revenues - Off System Sales	D-3	1,393	-	Table No 5
4	Other Operating Revenues	D-3	14,731	12,646	Table No 5
5	Total Revenues		918,817	559,102	
Total Operating Expenses:					
6	Operation & Maintenance Expenses	D-4	423,364	187,409	Table No 6
7	Depreciation & Amortization Expense	D-21	907	163,429	Table No 7
8	Taxes Other Than Income Taxes	D-20	57,438	34,595	Table No 8
9	Total Operating Expenses		481,708	385,433	
10	Utility Operating Income Before Taxes		437,108	173,669	
Income Taxes:					
11	Federal	D-22	25,270	15,972	Table No 9
12	State	D-22	9,919	3,207	Table No 9
13	Total Operating Expenses		516,897	404,612	
14	Total Operating Income		\$ 401,920	\$ 154,490	
Return Before Adjustments					
15	Earned Rate of Return - %			7.5568%	
16	Required Rate of Return - %	B-9		7.8400%	
17	Return at Required Rate of Return			\$ 160,280	
18	Income Deficiency - \$			5,790	
19	Revenue Deficiency - Tax Multiplier	D-22, Page 2		1.51656	
20	Revenue Deficiency-\$			\$ 8,781	

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Test Year - 12 Months Ended December 31, 2020
 (\$ in Thousands)

Schedule D-1
 Witness: O'Brien/Gorman
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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 3
 Electric Rate Base - Pennsylvania

Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Electric Plant in Service	C-2	\$ 4,787,520	\$ 3,703,339	Table No 1
2	Accumulated Provision for Depreciation	C-3	(1,606,716)	(1,260,796)	Table No 1
3	Net Electric Plant in Service		3,180,804	2,442,543	
Other Rate Base Items - Additions:					
4	Cash Working Capital	C-4	63,453	42,907	Table No 12
5	Materials & Supplies	C-5	33,482	26,057	Table No 1
6	Excess Pension Capitalized	C-8	95,822	74,122	Table No 1
7	Total Additions		192,757	143,087	
8	Total Rate Base Before Deductions		3,373,561	2,585,630	
Other Rate Base Items - Deductions:					
9	Customer Deposits	C-7	(11,163)	(11,163)	Table No 1
10	Accumulated Deferred Income Taxes	C-6	(697,610)	(530,082)	Table No 1
11	Total Deductions		(708,773)	(541,245)	
12					
13	Total Electric Rate Base		\$ 2,664,788	\$ 2,044,385	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule D-2
Witness: Bachota/O'Brien
Page 1 of 1

Adjusted Net Operating Income At Present Rates

Line #	Description	Reference	FTY Ended 12/31/17 Recorded	[1]	Adjustments D-3, Pgs 1 & 2 Increase (Decrease)	[2]	Pro Forma Adjusted Year Ended 4/30/15	[3]
OPERATING REVENUES								
1	Distribution Tariff Charges		\$ 543,301		\$ (6,323)		536,978	
2	Surcharge Revenue		\$ 43,635		\$ (35,207)		8,428	
3	Generation Charges		216,735		-		216,735	
4	Transmission Charges		64,611		75,941		140,552	
5	SP Distribution Revenue		-		-		-	
6	Sales for Resale (Of System)		1,393		-		1,393	
7	Late Payment Fees		-		-		-	
8	Reconnect Fees		1,050		-		1,050	
9	Miscellaneous Service		360		-		360	
10	DL Transmission Dispatch		416		-		416	
11	Rent From Electric Property		717		-		717	
12	Tower Attachment Revenue		11,098		-		11,098	
13	Pole Attachment		318		-		318	
14	Other Electric Revenue		76,713		(75,941)		772	
15	Rate Increase		-		-		-	
16	Total operating revenues	Sum L 1 to L 16	960,347		(41,530)		918,817	
OPERATING EXPENSES								
18	Power Production Expense		-		-		-	
19	Cost of Purchased Power		204,370		(1,019)		203,351	
20	Other Production Expenses		-		-		-	
21	Transmission		11,737		180		11,917	
22	Distribution		56,185		649		56,834	
23	Customer accounts	1.3000%	24,994		2,067		27,061	
24	Customer service and info		29,610		(30,558)		(947)	
25	Sales		-		-		-	
26	Administrative and general	0.1461%	124,521		627		125,148	
27	Depreciation		175,693		8,506		184,199	
28	Amortization Other		9,286		-		9,286	
29	Amortization of Cloud Expenditures		-		2,032		2,032	
30	Taxes other than income	5.9000%	59,306		(1,868)		57,438	
31	Other		-		-		-	
32	Total operating expenses	Sum L 18 to L 31	695,703		(19,385)		676,318	
33	Net Operating Income - BIT	L 17 - L 32	\$ 264,644		\$ (22,146)		\$ 242,498	
INCOME TAX EXPENSE								
34	State Income Taxes						9,919	
35	Federal Income Taxes	L 33 + L 34					25,270	
36	Total Income Taxes	L 32 - L 35					35,189	
37	Net Operating Income						\$ 207,310	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Adjustments to Net Operating Income

Line #	Description	Adjustments											
		[1] As Recorded And Allocated	[2] Surcharge D-5A & D-6A	[3] Efficiency Loss D-5B	[4] Customer Annulization D-5C	[5] Revenue Update	[6] Reclass	[7] Supply Expense D-6A	[8] Salaries & Wages D-7	[9] Rate Case Normalization D-8	[10] Benefits & Pensions D-9	[11] Uncollectible Expense D-10	[12] Sub-Total Proforma
OPERATING REVENUE													
1	Distribution Tariff Charges	\$ 543,301											\$ 536,978
2	Surcharge Revenue	43,635	(35,207)		2,128								8,428
3	Generation Charges	216,735											216,735
4	Transmission Charges	64,611				75,941							140,552
5	Sales for Resale (Off System)	1,393											1,393
6													
7	Late Payment Fees	1,050											1,050
8	Reconnect Fees	360											360
9	Miscellaneous Service	416											416
10	DL Transmission Dispatch	717											717
11	Rent From Electric Property	11,098											11,098
12	Tower Attachment Revenue	318											318
13	Pole Attachment												
14	Other Electric Revenue	76,713				(75,941)							772
15	Total operating revenues	960,347	(35,207)	(8,451)	2,128								918,817
OPERATING EXPENSE													
16	Power Production Expense												
17	Cost of Purchased Power	204,370											203,351
18	Other Production Expenses							(1,019)					
19	Transmission	11,737								180			11,917
20	Distribution	56,185	(16)							665			56,834
21	Customer accounts	24,994	50							207			26,529
22	Customer service and info	29,610	(30,559)							1			(947)
23	Sales												
24	Administrative and general	124,521	(262)							847			125,148
25	Depreciation	175,693											175,693
26	Amortization Other	9,286											9,286
27	Amortization of Cloud Expenditures												
28	Taxes other than income	59,306											59,306
29	Total operating expenses	695,703	(30,786)			(1,019)	1,899	31		1,277			667,117
30	Net operating margins Before Income Tax	\$ 264,644	\$ (4,421)	\$ (8,451)	\$ 2,128	\$ -	\$ (1,899)	\$ (31)	\$ (12)	\$ (1,277)	\$ -	\$ -	\$ 251,700

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule D-3
Witness: O'Brien
Page 2 of 2

Adjustments to Net Operating Income

Line #	Description	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]	[23]	[24]
		From Page 1 Sub-total	Cloud Adjustment D-11	Gross Receipts Tax Exp D-20	FICA, FUI SUI Exp D-20	Pro Forma Depre Adj D-21		Interest on Cust Dep C-11	Adjustments	EV Depre Expense Correction D-15		Final FERC YE Adjustments	Total Proforma
OPERATING REVENUE													
31	Distribution Tariff Charges	536,978	-	-	-	-	-	-	0	-	-	-	536,978
32	Surcharge Revenue	8,428	-	-	-	-	-	-	0	-	-	-	8,428
33	Generation Charges	216,735	-	-	-	-	-	-	0	-	-	-	216,735
34	Transmission Charges	140,552	-	-	-	-	-	-	0	-	-	-	140,552
35	Sales for Resale (Off System)	1,393	-	-	-	-	-	-	-	-	-	-	1,393
36		-	-	-	-	-	-	-	-	-	-	-	-
37	Late Payment Fees	1,050	-	-	-	-	-	-	-	-	-	-	1,050
38	Reconnect Fees	360	-	-	-	-	-	-	-	-	-	-	360
39	Miscellaneous Service	416	-	-	-	-	-	-	-	-	-	-	416
40	DL Transmission Dispatch	717	-	-	-	-	-	-	-	-	-	-	717
41	Rent From Electric Property	11,098	-	-	-	-	-	-	-	-	-	-	11,098
42	Tower Attachment Revenue	318	-	-	-	-	-	-	-	-	-	-	318
43	Pole Attachment	-	-	-	-	-	-	-	-	-	-	-	-
44	Other Electric Revenue	772	-	-	-	-	-	-	-	-	-	-	772
45	Total operating revenues	918,817	-	-	-	-	-	-	-	-	-	-	918,817
OPERATING EXPENSE													
46	Power Production Expense	-	-	-	-	-	-	-	-	-	-	-	-
47	Cost of Purchased Power	203,351	-	-	-	-	-	-	-	-	-	-	203,351
48	Other Production Expenses	-	-	-	-	-	-	-	-	-	-	-	-
49	Transmission	11,917	-	-	-	-	-	-	-	-	-	-	11,917
50	Distribution	56,834	-	-	-	-	-	-	-	-	-	-	56,834
51	Customer accounts	26,529	-	-	-	-	-	532	-	-	-	-	27,061
52	Customer service and info	(947)	-	-	-	-	-	-	-	-	-	-	(947)
53	Sales	-	-	-	-	-	-	-	-	-	-	-	-
54	Administrative and general	125,148	-	-	-	-	-	-	-	-	-	-	125,148
55	Depreciation	175,693	-	-	-	8,419	-	-	-	87	-	-	184,199
56	Amortization Other	9,286	-	-	-	-	-	-	-	-	-	-	9,286
57	Amortization of Cloud Expenditures	-	2,032	-	-	-	-	-	-	-	-	-	2,032
58	Taxes other than income	59,306	-	(1,957)	89	-	-	-	-	-	-	-	57,438
59	Total operating expenses	667,117	2,032	(1,957)	89	8,419	-	532	-	87	-	-	676,318
60	Net operating margins Before Income Tax	\$ 251,700	\$ (2,032)	\$ 1,957	\$ (89)	\$ (8,419)	\$ -	\$ (532)	\$ -	\$ (87)	\$ -	\$ -	\$ 242,498

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule **D-5**
Witness: **O'Brien**
Page **1** of **1**

Summary of Revenue Adjustments

Line #	Description	Reference Or Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
			HTY Ended 44196 Pro Forma	D-5A Surcharge Revenue	D-5B Revenue Loss	D-5C Revenue Annualization	Other	Reclass	Total Proforma Adjustments [3 to 7]	Proforma Adjusted At Present Rates [2] + [8]	
1	Distribution Tariff Charges		\$ 543,301	\$ -	\$ (8,451)	\$ 2,128	\$ -	\$ -	\$ -	\$ (6,323)	\$ 536,978
2	Surcharge Revenue		43,635	(35,207)	-	-	-	-	-	(35,207)	8,428
3	Generation Charges		216,735	-	-	-	-	-	-	-	216,735
4	Transmission Charges		64,611	-	-	-	-	-	76,976	76,976	141,587
5	Sum Sales to Customers	Sum L 1 to L 3	868,282	(35,207)	(8,451)	2,128	-	-	76,976	35,446	903,728
6	SP Distribution Revenue		-	-	-	-	-	-	-	-	-
7	Sub-Total	L 4 + L 5	868,282	(35,207)	(8,451)	2,128	-	-	76,976	35,446	903,728
8	Sales for Resale (Off System)		1,393	-	-	-	-	-	-	-	1,393
9	Total Sales of Electricity	L 6 + L 7	869,675	(35,207)	(8,451)	2,128	-	-	76,976	35,446	905,121
10	Late Payment Fees		1,050	-	-	-	-	-	-	-	1,050
11	Returned Check Charges		-	-	-	-	-	-	-	-	-
12	Reconnect Fees		360	-	-	-	-	-	-	-	360
13	Miscellaneous Service		416	-	-	-	-	-	-	-	416
14	DL Transmission Dispatch		717	-	-	-	-	-	(717)	(717)	-
15	Rent From Electric Property		11,098	-	-	-	-	-	-	-	11,098
16	Tower Attachment Revenue		318	-	-	-	-	-	(318)	(318)	-
17	Pole Attachment		-	-	-	-	-	-	-	-	-
18	Other Electric Revenues (456.01)		772	-	-	-	-	-	-	-	772
19	AES BV Partners - Transmission		-	-	-	-	-	-	-	-	-
20	Adjustment for FERC Final Balance		(1,626)	-	-	-	-	-	1,626	1,626	-
21	PHM DLCO Firm		-	-	-	-	-	-	-	-	-
22	Transmission - EGS		80,317	-	-	-	-	-	(80,317)	(80,317)	-
23	Transmission - Wholesale		(4,180)	-	-	-	-	-	4,180	4,180	-
24	Transmission - Tax Norm		1,430	-	-	-	-	-	(1,430)	(1,430)	-
25	Total Present Rate Revenues	Sum L 8 to L 23	960,347	(35,207)	(8,451)	2,128	-	-	-	(41,530)	918,817
26	Other Revenue		-	-	-	-	-	-	-	-	-
27	TOTAL REVENUES	L 26 + L 27	\$ 960,347	\$ (35,207)	\$ (8,451)	\$ 2,128	\$ -	\$ -	\$ -	\$ (41,530)	\$ 918,817

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule D-5A
 Witness: O'Brien
 Page 1 of 1

Remove Surcharge Revenue

Line #	Description	[1]		[2]	[3]	[4]	[5]
		Surcharges "Rolled-in"	Revenue From Surcharges Retained	Sub-Total	GRT	Net	
EEC SURCHARGE							
1	RESIDENTIAL		\$ 6,326		(373)		
2	COMMERCIAL - Small C&I		1,126		(66)		
3	COMMERCIAL - Medium C&I		3,171		(187)		
4	COMMERCIAL - Large C&I		8,630		(509)		
5	Sub-Total		\$ 19,253		(1,136)		18,117
UNIVERSAL SERVICE							
6	RESIDENTIAL		37,625		(2,220)		35,405
7	Sub-Total		37,625		(2,220)		35,405
CAP REVENUE CREDIT							
8	RESIDENTIAL		(22,678)		1,338		(21,340)
9	Sub-Total		(22,678)		1,338		(21,340)
SMART METER							
10	RESIDENTIAL	\$ 1,165					
11	COMMERCIAL - Small C&I	(106)					
12	COMMERCIAL - Medium C&I	(39)					
13	COMMERCIAL - Large C&I	(13)					
14	Sub-Total	\$ 1,007					
DISC							
15	RESIDENTIAL	13,975					
16	COMMERCIAL - Small C&I	2,371					
17	COMMERCIAL - Medium C&I	2,870					
18	COMMERCIAL - Large C&I	3,784					
19	STREET LIGHTING	-					
20	Sub-Total	23,000					
RETAIL MARKET ENHANCEMENT							
21	RESIDENTIAL	(11)					
22	COMMERCIAL - Small C&I	(1)					
23	COMMERCIAL - Medium C&I	4					
24	STREET LIGHTING	-					
25	Sub-Total	(8)					
STAS							
26	RESIDENTIAL	10					
27	COMMERCIAL - Small C&I	2					
28	COMMERCIAL - Medium C&I	4					
29	COMMERCIAL - Large C&I	5					
30	STREET LIGHTING	1					
31	Sub-Total	22					
32	Total Revenue - Roll into Base Rates		\$ 24,021				
33	Total Revenue - Adjustment to Revenue			\$ 34,200		\$ (2,018)	\$ 32,182
34	Gross Receipts Tax						(30,559)
35	Net Revenue after GRT offset						
36	(Reflected on Taxes - Other Than Income Sch. D-3, S-1)						
37	Equivalent from Expense Summary						
38	Difference						\$ 1,623

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
 (\$ in Thousands)

Schedule D-5C
Witness: O'Brien
 Page 1 of 1

Revenue Annualization

Line #	Description	[1] Residential	[2] Small C&I	[3] Medium C&I	[4] Large C&I	[5] Street Lighting	[6] Total
1	Test Year Distribution Revenue	\$ 492,023	\$ 67,779	\$ 88,408	\$ 99,048	\$ 12,778	\$ 760,036
2	Commodity Billings in Revenues	161,624	22,432	22,212	9,840	627	216,735
3	Revenues net of Commodity - Margin (L 1 - L 2)	<u>\$ 330,399</u>	<u>\$ 45,347</u>	<u>\$ 66,196</u>	<u>\$ 89,208</u>	<u>\$ 12,151</u>	<u>\$ 543,301</u>
4	Average Monthly Customers in TY	<u>541,594</u>	<u>47,320</u>	<u>7,370</u>	<u>857</u>	<u>5,626</u>	<u>602,767</u>
5	Average Annual Margin Per Customer (L 3 / L 4)	<u>\$ 0.610</u>	<u>\$ 0.958</u>	<u>\$ 8.982</u>	<u>\$ 104.093</u>	<u>\$ 2.160</u>	<u>\$ 0.901</u>
6	Number of Customers at End of Year	<u>543,056</u>	<u>47,742</u>	<u>7,424</u>	<u>859</u>	<u>5,690</u>	<u>604,771</u>
7	Increase in Customers during TY (L 6 - L 4)	<u>1,462</u>	<u>422</u>	<u>54</u>	<u>2</u>	<u>64</u>	<u>2,004</u>
8	Annualization of Revenue (L 5 * L 7)	<u>\$ 892</u>	<u>\$ 404</u>	<u>\$ 485</u>	<u>\$ 208</u>	<u>\$ 138</u>	<u>\$ 2,128</u>

Duquesne Light Company
Historic Test Year Revenue at Present Rates
12 Month Period Ended December 31, 2020 at Customer Shopping Levels

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Rate Class	Average No. Customers	Distribution Sales (kWh)	POLR Sales (kWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Energy Efficiency (EEEC) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSC)	Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Present Rate Revenue (Sum Col. N - P)		
1	RS	3,770,612,677	2,645,448,309	\$301,761,883	(\$18,956,106)	\$5,655,919	\$1,072,274	(\$10,002)	\$33,821,098	\$8,936	\$4,821,984	\$298,775,984	\$46,293,538	\$141,592,418	\$546,661,939		
2	RH	384,068,323	325,429,263	\$25,389,026	(\$3,596,926)	\$76,102	\$80,621	(\$776)	\$3,215,785	\$949	\$393,787	\$26,663,569	\$2,670,915	\$17,475,718	\$46,213,901		
3	RA	62,717,044	47,667,224	\$3,247,573	(\$124,757)	\$94,076	\$12,296	(\$115)	\$568,208	\$119	\$59,436	\$3,876,835	\$653,932	\$2,562,264	\$7,093,031		
4	CS	92,264,182	69,202,475	\$10,407,423	\$0	\$136,453	\$16,015	(\$526)	\$0	\$151	\$145,535	\$10,708,052	\$736,560	\$3,479,014	\$14,923,625		
5	GM-25	24,306	621,604,747	\$31,739,553	\$0	\$913,360	(\$11,239)	(\$382)	\$0	\$1,738	\$452,264	\$33,005,295	\$4,873,051	\$17,370,002	\$55,248,348		
6	GM-25	6,778	1,913,856,212	\$60,253,326	\$0	\$2,893,774	(\$36,560)	\$3,790	\$0	\$3,020	\$665,946	\$63,983,904	\$5,934,427	\$20,049,249	\$89,967,580		
7	GMH-25	2,557	51,004,707	\$3,200,281	\$0	\$76,779	(\$11,174)	(\$51)	\$0	\$191	\$50,206	\$3,316,234	\$254,425	\$1,693,231	\$5,154,090		
8	GMH-25	644	181,730,615	\$5,942,868	\$0	\$277,729	(\$2,812)	\$381	\$0	\$364	\$65,256	\$6,303,755	\$428,607	\$2,162,508	\$8,894,871		
9	GL	740	2,565,110,909	\$60,646,508	\$0	\$6,453,273	(\$10,546)	(\$15)	\$0	\$3,812	\$918,287	\$68,011,320	\$15,385,607	\$5,175,701	\$74,572,628		
10	GLH	89	323,951,129	\$7,713,845	\$0	\$655,206	(\$1,288)	(\$2)	\$0	\$505	\$117,034	\$8,488,300	\$340,331	\$1,358,894	\$10,189,526		
11	L	22	989,857,820	\$20,573,937	\$0	\$738,940	(\$598)	(\$0)	\$0	\$1,206	\$286,391	\$21,601,885	\$16,151	\$3,116,031	\$24,734,068		
12	HVPS	10	1,165,144,712	\$23,695	\$0	\$778,661	(\$145)	(\$0)	\$0	\$64	\$13,594	\$1,065,859	\$989,698	\$187,969	\$2,243,485		
13	AL	3	19,400	\$1,031	\$0	\$716	\$6	\$0	\$0	\$0	\$14	\$1,051	\$10	\$281	\$1,343		
14	BE	1	25,574,360	\$1,420,662	\$0	\$0	\$0	\$0	\$0	\$82	\$21,049	\$1,441,782	\$0	\$34,970	\$1,441,792		
15	SH	173	2,654,766	\$41,616	\$0	\$0	\$0	\$0	\$0	\$44	\$78,003	\$39,668	\$3,255	\$94,078	\$94,078		
16	SH	13	868,709	\$109,362	\$0	\$0	\$0	\$0	\$0	\$8	\$16,072	\$126,434	\$30,726	\$36,072	\$116,376		
17	UMS	5,658	20,628,906	\$1,053,788	\$0	\$0	\$0	(\$3)	\$0	\$0	\$17,181	\$1,069,965	\$30,726	\$69,561	\$1,170,276		
18	PAL	785	2,465,751	\$415,378	\$0	\$0	\$0	\$0	\$0	\$13	\$7,208	\$422,589	\$581	\$69,561	\$492,743		
19	Total	603,615	12,193,358,098	\$543,300,530	(\$22,677,789)	\$19,253,293	\$1,006,863	(\$7,711)	\$37,625,089	\$22,185	\$8,414,035	\$586,936,495	\$64,611,143	\$216,734,834	\$868,282,472		
20	Other Electric Revenue:																
21	Sales for Resale (Acct. 447)																
22	Late Payment/Returned Check Charges (Acct. 450)			\$1,050,445												\$1,393,033	\$1,393,033
23	Reconnect Fees/FJM Office (Acct. 451)			\$380,112												\$1,050,445	\$1,050,445
24	Rent Electric Property (Acct. 454)			\$11,097,690												\$1,097,690	\$1,097,690
25	Rent Electric Property (Acct. 454)																
26	Other Revenue (Acct. 495)			\$772,154												\$772,154	\$772,154
27	Utility Operations (Acct. 417)			\$415,473												\$415,473	\$415,473
28	Transmission - EGS (Acct. 466)																
29	Transmission - Resale (Acct. 456)																
30	Transmission - Other Revenue																
31	Subtotal Other Revenue			\$13,695,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,695,872	\$78,661,656	\$1,393,033	\$93,650,561		
32	Total Operating Revenue			\$558,996,402	(\$22,677,789)	\$19,253,293	\$1,006,863	(\$7,711)	\$37,625,089	\$22,185	\$8,414,035	\$600,632,368	\$143,212,759	\$218,127,867	\$961,973,033		

Duquesne Light Company
Adjusted Historic Test Year Revenue at Present Rates
12 Month Period Ended December 31, 2020 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	Distribution System Improvement Charge (DSIC)	Surcharge Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)
1	RS	\$301,761,883	\$8,936	\$301,770,819	\$4,821,984	\$306,592,803	\$46,293,538	\$141,582,418	\$494,468,758
2	RH	\$25,389,026	\$949	\$25,389,975	\$398,787	\$26,788,762	\$2,670,015	\$17,479,718	\$45,938,495
3	RA	\$3,247,573	\$119	\$3,247,692	\$59,436	\$3,307,128	\$653,932	\$2,562,264	\$6,523,324
4	GS	\$10,407,423	\$151	\$10,407,574	\$149,535	\$10,557,110	\$736,560	\$3,479,014	\$14,772,683
5	GM<25	\$31,739,553	\$1,738	\$31,741,291	\$462,264	\$32,203,555	\$4,873,051	\$17,370,002	\$54,446,609
6	GM>25	\$60,253,326	\$3,620	\$60,256,945	\$865,946	\$61,122,892	\$5,934,427	\$20,049,249	\$87,106,568
7	GMH<25	\$3,200,281	\$191	\$3,200,472	\$50,206	\$3,250,679	\$254,625	\$1,583,231	\$5,088,535
8	GMH>25	\$5,942,858	\$364	\$5,943,222	\$85,256	\$6,028,478	\$428,607	\$2,162,508	\$8,619,593
9	GL	\$60,646,508	\$3,812	\$60,650,320	\$918,287	\$61,568,607	\$1,385,607	\$5,175,701	\$68,129,915
10	GLH	\$7,713,845	\$505	\$7,714,349	\$117,034	\$7,831,384	\$340,331	\$1,359,894	\$9,531,609
11	L	\$20,573,937	\$1,206	\$20,575,142	\$288,991	\$20,863,533	\$16,151	\$3,116,031	\$23,995,716
12	HVPS	\$273,695	\$64	\$273,759	\$13,564	\$287,323	\$89,958	\$187,969	\$1,464,950
13	AL	\$1,031	\$0	\$1,031	\$14	\$1,045	\$10	\$281	\$1,336
14	SE	\$1,420,662	\$82	\$1,420,743	\$21,049	\$1,441,792	\$0	\$0	\$1,441,792
15	SM	\$9,150,401	\$434	\$9,150,835	\$138,003	\$9,288,838	\$3,255	\$334,970	\$9,627,063
16	SH	\$109,362	\$6	\$109,368	\$1,890	\$111,258	\$57	\$5,951	\$117,266
17	UMS	\$1,053,768	(\$3)	\$1,053,785	\$15,181	\$1,068,965	\$30,736	\$216,073	\$1,315,775
18	PAL	\$415,378	\$13	\$415,390	\$7,208	\$422,599	\$581	\$69,561	\$492,741
19	Total	\$543,300,530	\$22,185	\$543,322,715	\$8,414,035	\$551,736,751	\$64,611,143	\$216,734,834	\$833,082,727
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)								
22	Late Payment/Returned Check Charges (Acct. 450)	\$1,050,445		\$1,050,445		\$1,050,445		\$1,393,033	\$1,393,033
23	Reconnect Fees/PJM Office (Acct. 451)	\$360,112		\$360,112		\$360,112	\$716,868		\$1,076,980
24	Rent Electric Property (Acct. 454)	\$11,097,690		\$11,097,690		\$11,097,690	\$318,500		\$11,097,690
25	Rent Electric Property (Acct. 454)								
26	Other Revenue (Acct. 456)	\$772,154		\$772,154		\$772,154			\$772,154
27	Utility Operations (Acct. 417)	\$415,473		\$415,473		\$415,473			\$415,473
28	Revenue Annualization	\$2,127,550		\$2,127,550		\$2,127,550			\$2,127,550
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			(\$8,449,647)
30	Transmission - EGS (Acct. 456)						\$80,316,885		\$80,316,885
31	Transmission - Wholesale (Acct. 456)						(\$4,180,372)		(\$4,180,372)
32	Transmission - Tax Norm						\$1,429,774		\$1,429,774
33	Subtotal Other Revenue	\$7,373,775	\$0	\$7,373,775	\$0	\$7,373,775	\$78,601,656	\$1,393,033	\$87,368,464
34	Total Operating Revenue	\$550,674,305	\$22,185	\$550,696,490	\$8,414,035	\$559,110,526	\$143,212,799	\$218,127,867	\$920,451,191

Duquesne Light Company
 Historic Test Year at Proposed Distribution Rates
 12 Month Period Ended December 31, 2020 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change
1	RS	\$340,283,193	\$46,293,538	\$141,582,418	\$528,159,148	\$33,690,390	6.8%	\$33,690,390	11.0%
2	RH	\$34,141,445	\$2,670,015	\$17,479,718	\$54,291,178	\$8,352,683	18.2%	\$8,352,683	32.4%
3	RA	\$4,013,834	\$653,932	\$2,562,264	\$7,230,030	\$706,706	10.8%	\$706,706	21.4%
4	GS	\$13,339,564	\$736,560	\$3,479,014	\$17,555,138	\$2,782,455	18.8%	\$2,782,455	26.4%
5	GM<25	\$38,685,610	\$4,873,051	\$17,370,002	\$60,928,664	\$6,482,055	11.9%	\$6,482,055	20.1%
6	GM>25	\$81,402,461	\$5,934,427	\$20,049,249	\$107,386,137	\$20,279,569	23.3%	\$20,279,569	33.2%
7	GMH<25	\$3,935,039	\$254,625	\$1,583,231	\$5,772,895	\$684,360	13.4%	\$684,360	21.1%
8	GMH>25	\$7,716,321	\$428,607	\$2,162,508	\$10,307,436	\$1,687,843	19.6%	\$1,687,843	28.0%
9	GL	\$76,066,777	\$1,385,607	\$5,175,701	\$82,628,085	\$14,498,170	21.3%	\$14,498,170	23.5%
10	GLH	\$9,388,888	\$340,331	\$1,359,894	\$11,089,114	\$1,557,505	16.3%	\$1,557,505	19.9%
11	L	\$22,633,787	\$16,151	\$3,116,031	\$25,765,969	\$1,770,254	7.4%	\$1,770,254	8.5%
12	HVPS	\$323,589	\$989,658	\$187,969	\$1,501,216	\$36,266	2.5%	\$36,266	12.6%
13	AL	\$1,122	\$10	\$281	\$1,414	\$77	5.8%	\$77	7.4%
14	SE	\$1,571,485	\$0	\$0	\$1,571,485	\$129,694	9.0%	\$129,694	9.0%
15	SM	\$9,917,829	\$3,255	\$334,970	\$10,256,054	\$628,991	6.5%	\$628,991	6.8%
16	SH	\$120,958	\$57	\$5,951	\$126,966	\$9,700	8.3%	\$9,700	8.7%
17	UMS	\$1,363,465	\$30,736	\$216,073	\$1,610,274	\$294,500	22.4%	\$294,500	27.5%
18	PAL	\$455,697	\$581	\$69,561	\$525,839	\$33,098	6.7%	\$33,098	7.8%
19	Total	\$645,361,066	\$64,611,143	\$216,734,834	\$926,707,043	\$93,624,316	11.2%	\$93,624,316	17.0%
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)			\$1,393,033	\$1,393,033	\$0		\$0	
22	Late Payment/Returned Check Charges (Acct. 450)	\$1,050,445			\$1,050,445	\$0		\$0	
23	Reconnect Fees/JM Office (Acct. 451)	\$360,112	\$716,868		\$1,076,980	\$0		\$0	
24	Rent Electric Property (Acct. 454)	\$11,097,690			\$11,097,690	\$0		\$0	
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0	
26	Other Revenue (Acct. 456)	\$772,154			\$772,154	\$0		\$0	
27	Utility Operations (Acct. 417)	\$415,473			\$415,473	\$0		\$0	
28	Revenue Annualization	\$2,127,550			\$2,127,550	\$0		\$0	
29	Revenue Loss Adjustment	(\$8,449,647)			(\$8,449,647)	\$0		\$0	
30	Transmission - EGS (Acct. 456)	\$80,316,865			\$80,316,865	\$0		\$0	
31	Transmission - Wholesale (Acct. 456)	(\$4,180,372)			(\$4,180,372)	\$0		\$0	
32	Transmission - Tax Norm	\$1,429,774			\$1,429,774	\$0		\$0	
33	Subtotal Other Revenue	\$7,373,775	\$78,601,656	\$1,393,033	\$87,368,464	\$0		\$0	
34	Total Operating Revenue	\$652,734,842	\$143,212,799	\$218,127,867	\$1,014,075,507	\$93,624,316	10.2%	\$93,624,316	16.7%

Duquesne Light Company
Historic Test Year Revenue at Present Rates
12 Month Period Ended December 31, 2020 Assuming No Customer Shopping (i.e., 100% Default Service Load)

Line	Rate Class	Average No. Customers	Distribution Sales (kWh)	100% POLR Sales (kWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Energy Efficiency (EECDR) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSIC)	Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Present Rate Revenue (Sum Col. N - P)
1	RS	497,649	3,770,612,677	3,770,612,677	\$301,761,683	(\$18,956,106)	\$5,655,919	\$1,072,274	(\$10,002)	\$33,821,096	\$6,936	\$4,821,984	\$328,175,984	\$65,933,062	\$201,851,079	\$595,960,126
2	RH	37,947	384,066,323	384,066,323	\$25,399,026	(\$3,596,926)	\$76,102	\$80,621	(\$776)	\$3,215,785	\$949	\$398,787	\$26,063,569	\$3,168,744	\$20,760,137	\$49,992,450
3	RA	5,714	62,717,044	62,717,044	\$3,247,573	(\$124,757)	\$94,076	\$12,296	(\$115)	\$588,208	\$119	\$59,436	\$3,876,835	\$960,376	\$3,371,302	\$6,108,513
4	GS	24,306	92,264,182	92,264,182	\$10,407,423	\$0	\$135,453	\$16,015	(\$526)	\$0	\$151	\$149,535	\$10,708,052	\$996,295	\$4,706,689	\$16,411,036
5	GM-25	6,778	621,604,747	621,604,747	\$31,739,553	\$0	\$913,360	(\$111,239)	(\$382)	\$0	\$1,738	\$462,264	\$33,005,295	\$8,693,939	\$4,763,176	\$73,392,410
6	GMH-25	2,857	1,913,856,212	1,913,856,212	\$60,253,326	\$0	\$2,893,774	(\$36,560)	\$3,798	\$0	\$3,620	\$65,946	\$63,963,904	\$23,784,613	\$96,438,731	\$174,207,248
7	GL	644	51,004,707	51,004,707	\$3,200,281	\$0	\$76,779	(\$11,174)	(\$51)	\$0	\$191	\$50,206	\$3,316,234	\$419,739	\$2,607,547	\$6,343,519
8	GLH	740	2,565,110,909	181,730,615	\$5,942,858	\$0	\$277,729	(\$2,812)	(\$361)	\$0	\$384	\$85,266	\$6,303,755	\$1,609,630	\$8,362,361	\$16,275,746
9	GL	89	323,951,129	323,951,129	\$7,713,845	\$0	\$6,453,273	(\$10,546)	(\$15)	\$0	\$3,812	\$919,287	\$68,011,320	\$25,413,701	\$88,619,000	\$192,043,022
10	GLH	22	989,857,820	989,857,820	\$20,273,937	\$0	\$738,940	(\$588)	(\$0)	\$0	\$505	\$117,034	\$21,601,985	\$5,348,183	\$12,454,893	\$24,292,077
11	L	22	1,165,144,712	1,165,144,712	\$273,695	\$0	\$778,681	(\$145)	(\$0)	\$0	\$84	\$19,564	\$1,065,689	\$10,863,746	\$44,795,038	\$56,724,645
12	HVFS	10	1,165,144,712	1,165,144,712	\$273,695	\$0	\$778,681	(\$145)	(\$0)	\$0	\$84	\$19,564	\$1,065,689	\$10,863,746	\$44,795,038	\$56,724,645
13	AL	3	119,400	119,400	\$1,031	\$0	\$6	\$6	\$0	\$0	\$0	\$14	\$1,051	\$295	\$3,843	\$5,190
14	SE	1	25,547,920	25,547,920	\$1,420,662	\$0	\$0	\$0	\$0	\$0	\$82	\$21,049	\$1,441,792	\$15,157	\$820,545	\$2,277,484
15	SM	173	21,804,336	21,804,336	\$9,150,401	\$0	\$0	\$0	\$0	\$0	\$434	\$136,003	\$9,288,838	\$9,216	\$848,064	\$10,145,118
16	SH	13	868,709	868,709	\$109,362	\$0	\$0	\$0	\$0	\$0	\$6	\$1,890	\$111,258	\$268	\$27,856	\$139,382
17	UMS	5,658	20,628,906	20,628,906	\$1,063,788	\$0	\$0	\$0	\$0	\$0	(\$3)	\$15,181	\$1,068,965	\$175,204	\$1,108,524	\$2,352,693
18	PAL	785	2,465,751	2,465,751	\$415,378	\$0	\$0	\$0	\$0	\$0	\$13	\$7,208	\$422,599	\$721	\$86,288	\$509,608
19	Total	603,615	12,193,358,098	12,193,358,098	\$543,300,530	(\$22,877,789)	\$19,253,293	\$1,006,883	(\$7,711)	\$37,625,089	\$22,185	\$8,414,035	\$586,936,495	\$155,155,667	\$556,609,749	\$1,296,701,911
20	Other Electric Revenue:															
21	Sales for Resale (Acct. 447)															
22	Late Payment/Returned Check Charges (Acct. 450)				\$1,050,445								\$1,050,445		\$1,393,033	\$1,393,033
23	Reconnet Peers/PMI Office (Acct. 451)				\$360,112								\$360,112		\$1,076,980	\$1,076,980
24	Rent Electric Property (Acct. 454)				\$11,097,690								\$11,097,690		\$11,097,690	\$11,097,690
25	Rent Electric Property (Acct. 454)															
26	Other Revenue (Acct. 456)				\$772,154								\$772,154		\$318,500	\$318,500
27	Utility Operations (Acct. 417)				\$415,473								\$415,473		\$0	\$415,473
28	Transmission - EGS (Acct. 456)														\$0	\$0
29	Transmission - Wholesale (Acct. 456)														\$0	\$0
30	Transmission - Tax Norm														(\$4,180,372)	(\$4,180,372)
31	Subtotal Other Revenue				\$13,695,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,695,872	(\$1,715,229)	\$1,393,033	\$13,373,676
32	Total Operating Revenue				\$556,996,402	(\$22,877,789)	\$19,253,293	\$1,006,883	(\$7,711)	\$37,625,089	\$22,185	\$8,414,035	\$600,632,368	\$155,440,438	\$556,002,792	\$1,312,075,597

Duquesne Light Company
Adjusted Historic Test Year Revenue at Present Rates
12 Month Period Ended December 31, 2020 Assuming No Customer Shopping (i.e., 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	System Improvement Charge (DSIC)	Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)
1	RS	\$301,761,883	\$8,936	\$301,770,819	\$4,821,984	\$306,592,803	\$65,933,062	\$201,851,079	\$574,376,944
2	RH	\$25,389,026	\$949	\$25,389,975	\$398,787	\$25,788,762	\$3,168,744	\$20,760,137	\$49,717,644
3	RA	\$3,247,573	\$119	\$3,247,692	\$59,436	\$3,307,128	\$860,376	\$3,371,302	\$7,538,806
4	GS	\$10,407,423	\$151	\$10,407,574	\$149,535	\$10,557,110	\$996,295	\$4,706,689	\$16,260,093
5	GM<25	\$31,739,553	\$1,738	\$31,741,291	\$462,264	\$32,203,555	\$8,693,939	\$31,693,176	\$72,590,670
6	GM>25	\$60,253,326	\$3,620	\$60,256,945	\$865,946	\$61,122,892	\$23,784,613	\$86,438,731	\$171,346,236
7	GMIH<25	\$3,200,281	\$191	\$3,200,472	\$50,206	\$3,250,679	\$419,739	\$2,607,547	\$6,277,965
8	GMIH>25	\$3,942,858	\$364	\$3,943,222	\$85,256	\$4,028,478	\$1,609,630	\$8,362,361	\$16,000,469
9	GL	\$60,646,508	\$3,812	\$60,650,320	\$918,287	\$61,568,607	\$25,413,701	\$98,618,000	\$185,600,309
10	GLH	\$7,713,845	\$505	\$7,714,349	\$117,034	\$7,831,384	\$3,348,183	\$12,454,593	\$23,634,160
11	L	\$20,573,937	\$1,206	\$20,575,142	\$288,391	\$20,863,533	\$9,863,776	\$36,055,976	\$68,783,285
12	HVPS	\$273,695	\$64	\$273,759	\$13,564	\$287,323	\$10,863,748	\$44,795,038	\$55,946,109
13	AL	\$1,031	\$0	\$1,031	\$14	\$1,045	\$295	\$3,843	\$5,183
14	SE	\$1,420,662	\$82	\$1,420,743	\$21,049	\$1,441,792	\$15,157	\$820,545	\$2,277,494
15	SM	\$9,150,401	\$434	\$9,150,835	\$138,003	\$9,288,838	\$8,216	\$848,064	\$10,145,118
16	SH	\$109,362	\$6	\$109,368	\$1,890	\$111,258	\$268	\$27,856	\$139,382
17	UMS	\$1,053,788	(\$3)	\$1,053,785	\$15,181	\$1,068,965	\$175,204	\$1,108,524	\$2,352,693
18	PAL	\$415,378	\$13	\$415,390	\$7,208	\$422,599	\$721	\$86,288	\$509,608
19	Total	\$543,300,530	\$22,185	\$543,322,715	\$8,414,035	\$551,736,751	\$155,155,667	\$556,609,749	\$1,263,502,167
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)							\$1,393,033	\$1,393,033
22	Late Payment/Returned Check Charges (Acct. 450)	\$1,050,445		\$1,050,445		\$1,050,445			\$1,050,445
23	Reconnect Fees/PJM Office (Acct. 451)	\$360,112		\$360,112		\$360,112	\$716,868		\$1,076,980
24	Rent Electric Property (Acct. 454)	\$11,097,690		\$11,097,690		\$11,097,690			\$11,097,690
25	Rent Electric Property (Acct. 454)						\$318,500		\$318,500
26	Other Revenue (Acct. 456)	\$772,154		\$772,154		\$772,154			\$772,154
27	Utility Operations (Acct. 417)	\$415,473		\$415,473		\$415,473			\$415,473
28	Revenue Annualization	\$2,127,550		\$2,127,550		\$2,127,550			\$2,127,550
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			(\$8,449,647)
30	Transmission - EGS (Acct. 456)						\$0		\$0
31	Transmission - Wholesale (Acct. 456)						(\$4,180,372)		(\$4,180,372)
32	Transmission - Tax Norm						\$1,429,774		\$1,429,774
33	Subtotal Other Revenue	\$7,373,775	\$0	\$7,373,775	\$0	\$7,373,775	(\$1,715,229)	\$1,393,033	\$7,051,579
34	Total Operating Revenue	\$550,674,305	\$22,185	\$550,696,490	\$8,414,035	\$559,110,526	\$153,440,438	\$558,002,782	\$1,270,553,745

Duquesne Light Company
Historic Test Year at Proposed Distribution Rates
12 Month Period Ended December 31, 2020 Assuming No Customer Shopping (i.e. 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Revenue (w/o shopping)	Generation Present Revenue (w/o shopping)	Total Proposed Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change	
1	RS	\$340,283,193	\$65,933,062	\$201,851,079	\$608,067,334	\$33,690,390	5.9%	\$33,690,390	11.0%	
2	RH	\$34,141,445	\$3,168,744	\$20,760,137	\$58,070,327	\$8,352,683	16.8%	\$8,352,683	32.4%	
3	RA	\$4,013,834	\$860,376	\$3,371,302	\$6,245,512	\$706,706	9.4%	\$706,706	21.4%	
4	GS	\$13,339,564	\$996,295	\$4,706,689	\$19,042,548	\$2,782,455	17.1%	\$2,782,455	26.4%	
5	GM<25	\$38,685,610	\$8,693,939	\$31,693,176	\$79,072,726	\$6,482,055	8.9%	\$6,482,055	20.1%	
6	GM>25	\$81,402,461	\$23,784,613	\$86,438,731	\$191,625,805	\$20,279,569	11.8%	\$20,279,569	33.2%	
7	GMH<25	\$3,935,039	\$419,739	\$2,607,547	\$6,962,325	\$684,360	10.9%	\$684,360	21.1%	
8	GMH>25	\$7,716,321	\$1,609,630	\$8,362,361	\$17,688,311	\$1,687,843	10.5%	\$1,687,843	23.0%	
9	GL	\$76,066,777	\$25,413,701	\$98,618,000	\$200,098,479	\$14,498,170	7.8%	\$14,498,170	28.5%	
10	GLH	\$9,388,888	\$3,348,183	\$12,454,593	\$25,191,665	\$1,557,505	6.8%	\$1,557,505	19.9%	
11	L	\$22,633,787	\$9,863,776	\$38,055,976	\$70,553,538	\$1,770,254	2.6%	\$1,770,254	8.5%	
12	HVPS	\$323,589	\$10,863,748	\$44,795,038	\$55,982,376	\$36,266	0.1%	\$36,266	12.6%	
13	AL	\$1,122	\$295	\$3,843	\$5,261	\$77	1.5%	\$77	7.4%	
14	SE	\$1,571,485	\$15,157	\$820,545	\$2,407,187	\$129,694	5.7%	\$129,694	9.0%	
15	SM	\$9,917,829	\$8,216	\$848,064	\$10,774,109	\$628,991	6.2%	\$628,991	6.8%	
16	SH	\$120,958	\$268	\$7,856	\$149,082	\$9,700	7.0%	\$9,700	8.7%	
17	UMS	\$1,363,465	\$175,204	\$1,108,524	\$2,647,192	\$294,500	12.5%	\$294,500	27.5%	
18	PAL	\$455,697	\$721	\$86,288	\$542,706	\$33,098	6.5%	\$33,098	7.8%	
19	Total	\$645,361,066	\$155,155,667	\$536,609,749	\$1,357,126,482	\$93,624,316	7.4%	\$93,624,316	17.0%	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)			\$1,393,033	\$1,393,033	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$1,050,445			\$1,050,445	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$360,112	\$716,868		\$1,076,980	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$11,097,690			\$11,097,690	\$0		\$0		
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0		
26	Other Revenue (Acct. 456)	\$772,154			\$772,154	\$0		\$0		
27	Utility Operations (Acct. 417)	\$415,473			\$415,473	\$0		\$0		
28	Revenue Annualization	\$2,127,550			\$2,127,550	\$0		\$0		
29	Revenue Loss Adjustment	(\$8,449,647)			(\$8,449,647)	\$0		\$0		
30	Transmission - EGS (Acct. 456)		\$0		\$0	\$0		\$0		
31	Transmission - Wholesale (Acct. 456)		(\$4,180,372)		(\$4,180,372)	\$0		\$0		
32	Transmission - Tax Norm	\$7,373,775	\$1,429,774		\$1,429,774	\$0		\$0		
33	Subtotal Other Revenue	\$7,373,775	(\$3,145,004)	\$1,393,033	\$5,621,804	\$0		\$0		
34	Total Operating Revenue	\$652,734,842	\$152,010,663	\$558,002,782	\$1,362,748,287	\$93,624,316	7.4%	\$93,624,316	16.7%	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
 Historic Test Year - 12 Months Ended December 31, 2020
 (\$ in Thousands)

Schedule **D-6A**
 Witness: **O'Brien**
 Page 1 of 2

Remove Surcharge Revenue Related Expenses

Line #	Description	Reference Or Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
				Consumer Education	Universal Service		EECDR Surcharge	Other		Total Cost Element Update Adjustment Sum [2] to [7]
COST ELEMENT										
1	Straight-Time Labor	10						\$ 406		\$ 406
2	Building Rents	14						65		65
3	Incentive Compensation	15						16		16
4	Materials Purchased	23						164		164
5	Employee Expenses	51						4		4
6	Surcharge Revenue Offset	53						53,240		53,240
7	Hardware/Software Maintenance	58						-		-
8	Professional Services	59						23,627		23,627
9	Uncollectible Accounts	65						7,008		7,008
10	Business Meals	75 / 76						56		56
11	TOTAL	Sum L 1 to L 10						84,586		84,586
12	Deferred Costs	66						(54,027)		(54,027)
13	Difference	L 11 + L 12						\$ 30,559		\$ 30,559
FERC ACCOUNTS										
14	--Supervision and Engineering	580								\$ 16
15	Customer Records & Collection Expense	903								(50)
16	Customer Assistance	908								30,559
17	Administrative and General Salaries	920								250
18	Office Supplies and Expense	921								-
19	Outside Services Employed	923								(47)
20	Miscellaneous General Expense	930								59
21	TOTAL									\$ 30,786

Update Purchased Energy Expenses

Line #	Description	[1] Rate	[2] Amount	[3] Recorded	[4] Revenue Update	[5] Adjustment
1	Generation Revenue		\$ 216,735	\$ 216,735	\$ 216,735	
2	Gross Receipts Tax	5.90%		12,787	12,787	
3	Revenue To Generation Expense	L 1 - L 2		203,948	203,948	
4	CWC Allowance		\$ 9,616			
5	Pre Tax ROR		0.106			
6	CWC Revenue Allowance	L 4 * L 5			1,019	
7	Base Generation Expense	L 3 - L 6		203,948	202,929	
8	Sales For Resale			1,393	1,393	
9	Generation Expense	L 7 + L 8		\$ 205,341	\$ 204,322	
10	Adjustment for Generation Revenue					\$ (1,019)

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

SCHEDULE D-7
Witness: O'Brien
 PAGE 1 of 2

ADJUSTMENT---SALARY & WAGES
 Adjustment # 7

Line #	Description	[1] Account Number	[2] Recorded Year Ended 12/31/20	[3] Redistribute General Categories	[4] Payroll As Distributed	[5] Total Pro Forma Payroll	[6] Adjustment
OPERATIONS							
1	Production	500-509	-	-	-	-	-
2	Generation	546-550	-	-	-	-	-
3	Transmission	560-567	5,203	5,203	113	5,316	5,316
4	Distribution	580-589	14,719	14,719	319	15,038	15,038
5	Customer Accounts	901-905	9,557	9,557	207	9,765	9,765
6	Customer service and information	907-910	58	58	1	59	59
7	Sales	911-916	-	-	-	-	-
8	Administration and general	920-931	36,589	36,589	793	37,382	37,382
9	Total Operations	Sum L 1 to L 8	66,127	66,127	1,432	67,559	67,559
MAINTENANCE							
10	Production	510-514	-	-	-	-	-
11	Generation	551-557	-	-	-	-	-
12	Transmission	568-573	3,086	3,086	67	3,152	3,152
13	Distribution	590-598	15,963	15,963	346	16,308	16,308
14	Administration and general	935	2,493	2,493	54	2,547	2,547
15	Total Maintenance	Sum L 10 to L 14	21,541	21,541	467	22,008	22,008
16	Total Direct Payroll	L 9 + L 15	87,668	-	87,668	1,899	89,567
17	Percent Increase	L 16, C 5 / C 4					2.166%
OTHER							
18	Construction	107	-	-	-	-	-
19	Plant removal	108	-	-	-	-	-
20	Stores Accounts	163	-	-	-	-	-
21	Accrued Utility Revenue	173	-	-	-	-	-
22	Misc. Current & Accrued Assets	174	-	-	-	-	-
23	Deferred Debits	186	-	-	-	-	-
24	Misc Current & Accrued Liabilities	242	-	-	-	-	-
25	Donations	426	-	-	-	-	-
26	Total To "Clearing"		-	-	-	-	-
27	TOTAL PAYROLL	Sum L 18 to L 26	87,668	-	87,668	2,166	89,567

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

SCHEDULE D-7
Witness: O'Brien
 PAGE 2 of 2

ADJUSTMENT ---SALARY & WAGES
 Adjustment # 7

Line #	Description	[1] Reference Or Function	[2] Union	[3] Non-Union	[4] Annualized Amounts	[5] Amount	[6] Amount	[7] Pro Forma Total Payroll
1	O&M Overtime PR Expense for HTY	52 / 48	\$ 38,630	\$ 39,510	\$ 78,140			
2	S&W Charged Below the Line	80 / 20	8,242	1,286	9,528			
3	Total O&M PR Expense	L 1 + L 2 + L 3	46,872	40,796	87,668			
4	Pro Forma Rate Increase 10/1/17		2.50%					
5	Pro Forma Rate Increase 1/1/18			2.50%				
6	Number of Months for Annualization		9	12				
7	Pro Forma During HTY	L4*(L5 or 6)*L7/l2	\$ 879	\$ 1,020	1,899			
8	Pro Forma Rate Increase 10/1/18		0.00%					
9	Number of Months		0					
10	Annualization Adjustment	(L4+L8)*L9*L10/L12	\$ -				\$ 89,567	
11	Total Pro Forma - Existing Employees	[4] L 4 + L 8 + L 11						
Pro Forma For New Employees								
12	Changes to Employee Numbers		-	-				
13	Changes to Employee Numbers							
14	Total New Employees	L 13 + L 14				\$ -		
15	Increase for Overtime	L 2 / L 1 * L 15						
16	Sub-Total -- Total Pay at Present Rates	Sum L 13 to L 16	-	-				
17	Increase for Pay Rates	L 5 or L 6 * L 17						
18	Pro Forma Increase for Change in Employees	L 17 + L 18						
19	Total Pro Forma Payroll	L 8 + L 19	\$ 879	\$ 1,020			\$ 89,567	
20	Total O&M PR Expense	[3] L 4						\$ 1,899
21	Payroll Increase	[6] L 20 - L 21						87,668
22	Percent Increase	L 22 / L 21						2.166%

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

SCHEDULE D-8
Witness: O'Brien
PAGE 1 of 1

ADJUSTMENT----RATE CASE EXPENSE

Adjustment # 8

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4] Sub-Total	[5] Total
<u>RATE CASE FOR NORMALIZATION</u>						
<u>EXPENDITURES TO 12-31-20</u>						
1	Expended Recorded in 2020		\$ 250			
2	Estimated Worked by not billed at 12-31-20		100			
3	Total Through 12-31-20	L 1 + L 2		350		
<u>EXPENDITURES DURING FTY Ended 12-31-21</u>						
4	Estimated Expenditures		2,090			
5	Sub-Total	Line 4		2,090		
<u>TOTAL EXPENDITURES FOR RATE FILING</u>						
6	Total Rate Case	L 3 + L 5			\$ 2,440	
7	Normalization Period [A]	Years	3			
8	Normalization Expense per Year	L 6 / L 7				\$ 813
9	Expense included in HTY Results					782
10	Normalization Adjustment	L 8 - L 9				\$ 31

[A] Time between rate cases - Next Case planned for April 2024 with rates effective 1-1-25

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
 (\$ in Thousands)

SCHEDULE D-10
 Witness: O'Brien
 PAGE 1 of 1

ADJUSTMENT---UNCOLLECTIBLE ACCOUNTS
 Adjustment # 10

Line #	Description	[1] Reference	[2] Non-CAP Net Write-Offs	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
1	2015		\$ 11,683	\$ 829,479	1.41%	
2	2016		\$ 8,242	\$ 827,774	1.00%	
3	2017		\$ 12,903	\$ 819,958	1.57%	
4	2018		\$ 13,258	\$ 861,050	1.54%	
5	2019		\$ 8,799	\$ 884,592	0.99%	
6	2020		\$ 3,697	\$ 889,568	0.42%	
7	Five Year Average Sum (L 2 to L 6) / 5	5	\$ 9,380	\$ 856,588		1.100%
8	Five Year Average 2015 to 2019 Sum (L 1 to L 5) / 5		\$ 10,977	\$ 844,570		1.300%
Pro Forma Adjustment						
8	Pro Forma Revenue		\$ 903,728			
9	Pro Forma Rate			1.300%		
10	Pro Forma Net Write-Off Expense	L 8 * L 9				\$ 11,748
11	Uncollectible Expense For HTY					10,471
12	Pro Forma Adjustment	L 10 - L 11				\$ 1,277

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
 (\$ in Thousands)

SCHEDULE D-11
 Witness: O'Brien
 PAGE 1 of 1

Capitalized Cloud Expenditures
 Adjustment # 11

[1] [2] [3] [4] [5] [6]

Line #	Year	Plant In Service			Depreciation		Net Plant
		Expenditures	Closed to Plant	Total Plant	Depreciation Expense	Accumulated Depreciation	
1	2016	\$ 723	\$ -				
2	2017	1,634	694	\$ 694	\$ 146	\$ 146	\$ 548
3	2018	4,122	4,983	5,677	352	498	5,179
4	2019	2,789	3,259	8,936	1,323	1,821	7,115
5	2020	1,161	1,222	10,158	1,771	3,592	6,566
6	2021	-	-				
7	2022						
8	Total	<u>\$ 10,429</u>	<u>\$ 10,158</u>			<u>\$ 3,592</u>	<u>\$ 6,566</u>
9	Plant In Service		<u>\$ 10,158</u>				
10	Amortization Period			<u>5</u>			
11	Annualized Depreciation Expense					<u>\$ 2,032</u>	

DUQUESNE LIGHT COMPANY
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

SCHEDULE D-15
Witness: O'Brien
PAGE 1 of 1

EV Depreciation Adjustment

Line #	Year	[1] 2020	[2] 2021	[3] 2022	[4] 2022	[5] 2022	[6] Plant
ACCUMULATED DEPRECIATION ADJUSTMENT							
1	Addition to Plant in Service	\$ 874	\$ 1,387	\$ 1,884	\$ 352	\$ 728	\$ 5,225
2	A/C 390 Depreciation Rate	2.78%	3.10%	3.18%	3.18%	3.18%	
3	Number of Months in Service	1					
4	Number of Months in Service	0	0				
5	Number of Months in Service	0	0	0	0	0	
6	Depreciation in 2020 (L 1 * L 2 * L 3 / 12)	\$ 2					\$ 2
7	Depreciation in 2021 (L 1 * [2] L 2 * L 4) or (L 1 * L 2 * L 4 / 12)	-	\$ -				-
8	Depreciation in 2022 (L 1 * [3] L 2 * L 5) or (L 1 * L 2 * L 5 / 12)	-	-	-	-	-	-
9	Included in Accumulated Depreciation (Sum L 6 to L 8)	2	-	-	-	-	2
10	Correct Depreciation Rate	10.00%	10.00%	10.00%	20.00%	10.00%	
11	Depreciation in 2020 (L 1 * L 10 * L 3 / 12)	\$ 7					\$ 7
12	Depreciation in 2021 (L 1 * [2] L 10 * L 4) or (L 1 * L 10 * L 4 / 12)	-	\$ -				-
13	Depreciation in 2022 (L 1 * [3] L 10 * L 5) or (L 1 * L 10 * L 5 / 12)	-	-	-	-	-	-
14	Updated Accumulated Depreciation	7	-	-	-	-	7
15	Increase in Accumulated Depreciation (L 14 - L 9)	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 5
DEPRECIATION EXPENSE ADJUSTMENT							
16	Depreciation Expense in BP (Line 8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Annualized Depreciation Expense (L 1 * L 10)	87	-	-	-	-	87
18	Depreciation Expense Adjustment	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ 87

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule D-20
Witness: Simpson/O'
Page 1 of 2

Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2] Recorded 2020	[3] Budget Amounts HTY	[4] Pro Forma Adjustments	[5] Pro Forma Tax Expense HTY
1	PURTA Taxes	408.1	\$ 889	\$ 889	\$ -	\$ 889
2	Capital Stock		-	-		-
3	Miscellaneous		118	118		118
4	Social Security	408.3	6,340	6,340	78	6,418
5	FUTA	408.2	35	35	1	36
6	SUTA	408.4	298	298	10	308
7	Gross Receipts		50,723	50,723	(1,957)	48,766
8	Real Estate Taxes		650	650		650
9	City of Pittsburgh Payroll Tax		253	253	-	253
10	Total	Sum L 1 to L 9	<u>\$ 59,306</u>	<u>\$ 59,306</u>	<u>\$ (1,868)</u>	<u>\$ 57,438</u>

GROSS RECEIPT TAX PRO FORMA AT PRESENT RATES

11	Revenue From Sales to Customers		\$ 872,218
12	Uncollectibles		(10,471)
13	Surcharge Related		(35,207)
			<u>-</u>
14	Net Taxable	Sum L 11 to L 13	826,540
15	Tax Rate		5.90%
16	Gross Receipts Taxes at Present Rates	L 14 * L 15	48,766
17	Budget Amount		50,723
18	Adjustment	L 16 - L 17	<u>\$ (1,957)</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule D-20
Witness: O'Brien
Page 2 of 2

Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2]	[3] HTY	[4] S&W Adjustment	[5] Increase in Payroll Taxes
1	Total Payroll Charged to Expense			<u>\$ 87,668</u>	<u>\$ 1,899</u>	
2	FICA Expense			<u>\$ 3,592</u>		
3	FICA Expense - Percent	L 2 / L 1		<u>4.10%</u>	<u>4.10%</u>	
4	Pro Forma FICA Expense on Pro Forma S&W	[4] L 1 * L 3				\$ 78
5	FUTA Expense			<u>\$ 45</u>		
6	FUTA Expense - Percent	L 5 / L 1		<u>0.05%</u>	<u>0.05%</u>	
7	Pro Forma FUTA Expense on Pro Forma S&W	[4] L 1 * L 6				1
8	SUTA Expense			<u>\$ 463</u>		
9	SUTA Expense - Percent	L 8 / L 1		<u>0.53%</u>	<u>0.53%</u>	
10	Pro Forma SUTA Expense on Pro Forma S&W	[4] L 1 * L 9				10
11	City of Pittsburgh Payroll Tax Expense			<u>\$ -</u>		
12	SUI Expense - Percent	L 11 / L 1		<u>0.00%</u>	<u>0.00%</u>	
13	Pro Forma SUI Expense on Pro Forma S&W	[4] L 1 * L 12				-
14	Pro Forma Adjustment	Sum L 4 to L 13				<u>\$ 89</u>

Duquesne Light Company
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Depreciation and Annualization Expense Adjustment

Line #	Description	[1]	[2]	[3]		[4]	[5]	[6]		[7]
		Account Number	Current Depreciation Rate	Plant Balance At		12/31/16	12/31/17	Other	Depreciation Expense	
								For Year	Annualized	
INTANGIBLE PLANT										
1	Organization	301		\$ 100	\$ 100	\$ -		\$ -	\$ -	
2	Franchise & Consent	302		7	7	-		-	-	
3	Miscellaneous Intangible Plant	303	0.1714	317,776	326,128	-		55,192	55,908	
4	TOTAL INTANGIBLE	Sum L 1 to L 3		317,883	326,235	-		55,192	55,908	
TRANSMISSION PLANT										
5	Land & Land Rights	360		14,347	14,384	-		-	-	
6	Structures & Improvements	352	0.0285	33,364	33,109	-		947	944	
7	Station Equipment	353	0.0321	413,285	432,945	-		13,582	13,898	
8	Towers and Fixtures	354	0.0117	70,428	78,247	-		870	915	
9	Poles and Fixtures	355	0.0192	57,009	59,118	-		1,115	1,135	
10	Overhead Conductors & Devices	356	0.0155	119,655	139,592	-		2,009	2,164	
11	Underground Conduit	357	0.0175	80,748	80,849	-		1,414	1,415	
12	Underground Conductors & Devices	358	0.0183	147,900	147,799	-		2,706	2,705	
13	Road and Trails	359	0.0177	10,186	10,186	-		180	180	
14	Regional Trans - Computer Hardware	382		-	-	-		-	-	
15	Regional Trans - Computer Software	383		-	-	-		-	-	
	Meter Communications Equipment	370.1		-	-	-		-	-	
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15		946,922	996,229	-		22,823	23,356	
DISTRIBUTION PLANT										
17	Land & Land Rights	360		23,190	23,190	-		-	-	
18	Structures & Improvements	361	0.0212	70,054	70,294	-		1,488	1,490	
19	Station Equipment	362	0.0214	491,114	504,801	-		10,656	10,803	
20	Storage Battery Equipment	363		-	-	-		-	-	
21	Poles, Towers and Fixtures	364	0.0222	532,981	596,620	-		12,539	13,245	
22	Overhead Conductors and Devices	365	0.0272	540,188	576,573	-		15,188	15,683	
23	Underground Conduit	366	0.0138	145,979	146,553	-		2,018	2,022	
24	Underground Conductors and Devices	367	0.0280	424,531	437,017	-		12,062	12,236	
25	Line Transformers	368	0.0346	412,053	432,109	-		14,604	14,951	
26	Services	369	0.0167	100,047	102,586	-		1,692	1,713	
27	Meters	370	0.0808	135,505	142,524	-		11,232	11,516	
28	Meter Communications Equipment	370.1	0.0857	-	-	-		-	-	
29	Leased Property On Customers Premises	372		-	-	-		-	-	
30	Street Lighting and Signaling Systems	373	0.0288	42,622	43,252	-		1,237	1,246	
31		0		-	-	-		-	-	
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31		2,918,264	3,075,519	-		82,716	84,905	
GENERAL PLANT										
33	Land & Land Rights	389		6,145	6,145	-		-	-	
34	Structures & Improvements	390	0.0278	141,766	144,185	-		3,975	4,008	
35	Leasehold Improvements	LH	0.0000	20,986	20,986	-		695	695	
36	Office furniture	391.1	0.0446	6,414	6,414	-		286	286	
37	Office equipment	391.2	0.1806	31,606	25,355	-		5,144	4,579	
38	Transportation equipment	392	0.0623	61,529	66,957	-		4,002	4,171	
39	Store equipment	393	0.0328	1,677	1,621	-		54	53	
40	Tools, shop and garage equipment	394	0.0400	25,849	27,833	-		1,074	1,113	
41	Laboratory equipment	395	0.0498	2,159	1,896	-		101	94	
42	Power operated equipment	396	0.0431	3,694	3,582	-		157	154	
43	Electric communications equipment	397	0.0644	83,854	74,175	-		5,089	4,777	
44	Miscellaneous equipment	398	0.0566	230	230	-		13	13	
45		0		-	-	-		-	-	
46	TOTAL GENERAL	Sum L 33 to L45		385,909	379,379	-		20,589	19,943	
47	SUB-TOTAL			4,568,978	4,777,362	-		181,319	184,112	
	(L 4 + L 16 + L 32 L 46)									
48				-	-	-		-	87	
49	Cloud Depreciation Expense			-	-	-		-	2,032	
50				-	-	-		-	-	
51	TOTAL PLANT IN SERVICE	L 47 to L 50		\$ 4,568,978	\$ 4,777,362	\$ -		\$ 181,319	\$ 186,231	

Duquesne Light Company
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Depreciation and Annualization Expense Adjustment

Line #	Description	[1] Account Number	[2] Current Depreciation Rate	[3] [4] [5] Plant Balance At			[6] [7] Depreciation Expense	
				12/31/16	12/31/17	Other	For Year	Annualized
INTANGIBLE PLANT								
1	Organization	301		\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302		-	-	-	-	-
3	Miscellaneous Intangible Plant	303		-	-	-	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3		-	-	-	-	-
TRANSMISSION PLANT								
5	Land & Land Rights	350		-	-	-	-	-
6	Structures & Improvements	352		-	-	-	31	31
7	Station Equipment	353		-	-	-	1,038	1,038
8	Towers and Fixtures	354		-	-	-	128	128
9	Poles and Fixtures	355		-	-	-	2	2
10	Overhead Conductors & Devices	356		-	-	-	199	199
11	Underground Conduit	357		-	-	-	63	63
12	Underground Conductors & Devices	358		-	-	-	1	1
13	Road and Trails	359		-	-	-	-	-
14	Regional Trans - Computer Hardware	382		-	-	-	-	-
15	Regional Trans - Computer Software	0		-	-	-	-	-
		0		-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15		-	-	-	1,462	1,462
DISTRIBUTION PLANT								
17	Land & Land Rights	360		-	-	-	-	-
18	Structures & Improvements	361		-	-	-	18	18
19	Station Equipment	362		-	-	-	1,148	1,148
20	Storage Battery Equipment	363		-	-	-	-	-
21	Poles, Towers and Fixtures	364		-	-	-	3,315	3,315
22	Overhead Conductors and Devices	365		-	-	-	256	256
23	Underground Conduit	366		-	-	-	16	16
24	Underground Conductors and Devices	367		-	-	-	(313)	(313)
25	Line Transformers	368		-	-	-	549	549
26	Services	369		-	-	-	2,626	2,626
27	Meters	370		-	-	-	100	100
28	Meter Communications Equipment	370.1		-	-	-	-	-
29	Leased Property On Customers Premises	372		-	-	-	-	-
30	Street Lighting and Signaling Systems	373		-	-	-	77	77
31		0		-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31		-	-	-	7,792	7,792
GENERAL PLANT								
33	Land & Land Rights	389		-	-	-	-	-
34	Structures & Improvements	390		-	-	-	205	205
35	Leasehold Improvements	LH		-	-	-	-	-
36	Office furniture	391.1		-	-	-	-	-
37	Office equipment	391.2		-	-	-	-	-
38	Transportation equipment	392		-	-	-	(173)	(173)
39	Store equipment	393		-	-	-	-	-
40	Tools, shop and garage equipment	394		-	-	-	-	-
41	Laboratory equipment	395		-	-	-	-	-
42	Power operated equipment	396		-	-	-	-	-
43	Electric communications equipment	397		-	-	-	-	-
44	Miscellaneous equipment	398		-	-	-	-	-
45		0		-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L45		-	-	-	32	32
47	SUB-TOTAL			-	-	-	9,286	9,286
	(L 4 + L 16 + L 32 L 46)			-	-	-	-	-
48				-	-	-	-	-
49				-	-	-	-	-
50				-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50		\$ -	\$ -	\$ -	\$ 9,286	\$ 9,286

Duquesne Light Company
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Depreciation and Annualization Expense Adjustment

Line #	Description	[1] Account Number	[2] Current Depreciation Rate	[3] [4] [5] Plant Balance At			[6] [16] Depreciation Expense	
				12/31/16	12/31/17	Other	For Year	Annualized
INTANGIBLE PLANT								
1	Organization	301		\$ 100	\$ 100	\$ -	\$ -	\$ -
2	Franchise & Consent	302		7	7	-	-	-
3	Miscellaneous Intangible Plant	303		317,776	326,128	-	55,192	55,908
4	TOTAL INTANGIBLE	Sum L 1 to L 3		317,883	326,235	-	55,192	55,908
TRANSMISSION PLANT								
5	Land & Land Rights	350		14,347	14,384	-	-	-
6	Structures & Improvements	352		33,364	33,109	-	978	975
7	Station Equipment	353		413,285	432,945	-	14,620	14,936
8	Towers and Fixtures	354		70,428	78,247	-	998	1,043
9	Poles and Fixtures	355		57,009	59,118	-	1,117	1,137
10	Overhead Conductors & Devices	356		119,655	139,592	-	2,208	2,363
11	Underground Conduit	357		80,748	80,849	-	1,477	1,478
12	Underground Conductors & Devices	358		147,900	147,799	-	2,707	2,706
13	Road and Trails	359		10,186	10,186	-	180	180
14	Regional Trans - Computer Hardware	382		-	-	-	-	-
15	Regional Trans - Computer Software	0		-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15		946,922	996,229	-	24,285	24,818
DISTRIBUTION PLANT								
17	Land & Land Rights	360		23,190	23,190	-	-	-
18	Structures & Improvements	361		70,054	70,294	-	1,506	1,508
19	Station Equipment	362		491,114	504,801	-	11,804	11,951
20	Storage Battery Equipment	363		-	-	-	-	-
21	Poles, Towers and Fixtures	364		532,981	596,620	-	15,854	16,560
22	Overhead Conductors and Devices	365		540,188	576,573	-	15,444	15,939
23	Underground Conduit	366		145,979	146,553	-	2,034	2,038
24	Underground Conductors and Devices	367		424,531	437,017	-	11,749	11,923
25	Line Transformers	368		412,053	432,109	-	15,153	15,500
26	Services	369		100,047	102,586	-	4,318	4,339
27	Meters	370		135,505	142,524	-	11,332	11,616
28	Meter Communications Equipment	370.1		-	-	-	-	-
29	Leased Property On Customers Premises	372		-	-	-	-	-
30	Street Lighting and Signaling Systems	373		42,622	43,252	-	1,314	1,323
31		0		-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31		2,918,264	3,075,519	-	90,508	92,697
GENERAL PLANT								
33	Land & Land Rights	389		6,145	6,145	-	-	-
34	Structures & Improvements	390		141,766	144,185	-	4,180	4,213
35	Leasehold Improvements	LH		20,986	20,986	-	695	695
36	Office furniture	391.1		6,414	6,414	-	286	286
37	Office equipment	391.2		31,606	25,355	-	5,144	4,579
38	Transportation equipment	392		61,529	66,957	-	3,829	3,998
39	Store equipment	393		1,677	1,621	-	54	53
40	Tools, shop and garage equipment	394		25,849	27,833	-	1,074	1,113
41	Laboratory equipment	395		2,159	1,896	-	101	94
42	Power operated equipment	396		3,694	3,582	-	157	154
43	Electric communications equipment	397		83,854	74,175	-	5,089	4,777
44	Miscellaneous equipment	398		230	230	-	13	13
45		0		-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L45		385,909	379,379	-	20,621	19,975
47	SUB-TOTAL (L 4 + L 16 + L 32 L 46)			4,568,978	4,777,362	-	190,605	193,398
48				-	-	-	-	87
49	Cloud Depreciation Expense			-	-	-	-	2,032
50				-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50		\$ 4,568,978	\$ 4,777,362	\$ -	\$ 190,605	\$ 195,517

Duquesne Light Company
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Schedule
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D-22
Simpson/O'Brien/Gorman

Line #	Description	[1] Factor Or Reference	[2] Rate or Amount	[3] Total Company At Present Rates Forecast Amounts	[4] Pro Forma Adjustments	[5] Pro Forma FTY	[6] Amounts	[7] Pro Forma Present rates	[8] Proposed Rate Adjustments	[9] Pro Forma Proposed Rates [7] + [8]
1	Revenue			\$ 960,347	\$ (41,530)	\$ 918,817		\$ 559,102	\$ 8,781	\$ 567,883
2	Operating Expenses			(695,703)	19,385	(676,318)		(385,433)	(645)	(386,078)
3	OIBIT	L 1 + L 2		264,644	(22,146)	242,498		173,669	8,136	181,805
4	<u>Interest Expense</u>						2,044,385			
5	Rate Base		2,664,788				0.02000			
6	Weighted Cost of Debt	L 4 * L 5	0.02000	(53,296)	-	(53,296)		(40,888)	-	(40,888)
7	Synchronized Interest Expense	L 3 + L 6		211,348	(22,146)	189,202		132,781	8,136	140,917
8	<u>Base Taxable Income</u>									
9	<u>State Property Basis Adjustments</u>									
10	Tax Basis Repairs Net of Losses			\$ (75,107)		(75,107)		(74,016)		(74,016)
11	Sec. 263A Deductions Less CIAC			(18,938)		(18,938)		(14,602)		(14,602)
12	Cost of Removal and Salvage			(34,416)		(34,416)		(26,682)		(26,682)
13	Cost of Removal and Salvage -Amort			6,861		6,861		5,567		5,567
14	Total State Property Basis Adj	Sum L 8 to L 11		(121,600)	-	(121,600)		(109,733)	-	(109,733)
15	Pro Forma Book Depreciation		\$ 176,167							
16	State Tax Depre (Over) Under Book		(165,855)							
17	<u>State Taxable Income</u>			\$ 100,060	\$ (22,146)	\$ 77,914		\$ 40,910	\$ 8,136	\$ 49,046
18	<u>State Income Tax</u>		9.99%	\$ (9,996)	\$ 2,212	\$ (7,784)		\$ (4,087)	\$ (813)	\$ (4,900)
19	<u>Federal Property Basis Adjustments</u>									
20	Tax Basis Repairs Net of Losses			\$ (75,107)		(75,107)		(74,016)		(74,016)
21	Sec. 263A Deductions Less CIAC			(18,938)		(18,938)		(14,602)		(14,602)
22	Cost of Removal and Salvage			(34,416)		(34,416)		(26,682)		(26,682)
23	Cost of Removal and Salvage -Amort			6,861		6,861		5,567		5,567
24	Total Federal Property Basis Adj	Sum L 18 to L 21		(121,600)	-	(121,600)		(109,733)	-	(109,733)
25	Pro Forma Book Depreciation		\$ 176,167							
26	Federal Tax Depre (Over) Under Book		(127,696)							
27	<u>Federal Taxable Income</u>			\$ 48,471	\$ (19,933)	\$ 28,538		\$ 68,654	\$ 7,323	\$ 75,977
28	<u>Tax Expense before Deferred Taxes</u>		21.00%	\$ (26,927)	\$ 4,186	\$ (22,741)		\$ (14,417)	\$ (1,538)	\$ (15,955)
29	<u>Deferred State Income Taxes</u>			\$ (36,923)	\$ 6,398	\$ (30,524)		\$ (18,504)	\$ (2,351)	\$ (20,855)
30	<u>Deferred Federal Income Taxes</u>			\$ (2,135)		\$ (2,135)				
31	EDIT Amortization (ARAM)			10,617		10,617		10,168		10,168
32	Normalized Basis Adjustments			(14,508)		(14,508)		(13,822)		(13,822)
33	Method Life Differences			1,362		1,362		3,344		3,344
34	Deferred Federal Income Tax			(2,529)		(2,529)		(310)		(310)
35	<u>Total Federal Income Tax Expense</u>			\$ (29,456)	\$ 4,186	\$ (25,270)		\$ (14,727)	\$ (1,538)	\$ (16,265)
36	<u>Combined Income Tax Expense</u>			\$ (41,587)	\$ 6,398	\$ (35,189)		\$ (18,814)	\$ (2,351)	\$ (21,165)
37	State Income Tax Expense			\$ 12,131	\$ (2,212)	\$ 9,919		\$ 4,087	\$ 813	\$ 4,900
38	Federal Income Tax Expense			29,456	(4,186)	25,270		14,727	1,538	16,265
39	<u>Total Income Tax Expense</u>			\$ 41,587	\$ (6,398)	\$ 35,189		\$ 18,814	\$ 2,351	\$ 21,165

Duquesne Light Company
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(\$ in Thousands)

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TAX DEPRECIATION

Line #	Description	[1] Factor or Reference	[2]	[3]	[4] Total HTY 12/31/20	[5]	Distribution Only
FEDERAL & STATE - Tax Basis Repairs Net of Losses							
39	---Transmission Plant		\$ (1,091)				
40	---Distribution Plant		(74,016)				\$ (74,016)
41	---General		-		\$ (75,107)		
FEDERAL & STATE - Sec 263A Deduction Plus CIAC							
42	---Transmission Plant Less CIAC		\$ (4,336)				
43	---Distribution Plant Less CIAC		(14,602)				(14,602)
44	---General		-		\$ (18,938)		
FEDERAL & STATE - Cost of Removal & Salvage							
45	---Transmission Plant		\$ (8,501)				
46	---Distribution Plant		(29,264)				\$ (29,264)
47	---General		3,349		\$ (34,416)	77.10%	2,582
FEDERAL & STATE - Cost of Removal & Salvage Amortization							
48	---Transmission Plant		\$ 1,277				
49	---Distribution Plant		5,509				\$ 5,509
50	---General		75		\$ 6,861	77.10%	58
STATE - Total Tax Depreciation							
51	---Transmission Plant		\$ 31,967				\$ 5,567
52	---Distribution Plant		54,538				\$ 54,538
53	---General Plant - Transmission		10,148				
54	---General Plant - Distribution		45,598				45,598
55	---Smart Meter		23,604		\$ 165,855		23,604
FEDERAL - Total Tax Depreciation							
56			\$ 28,179				\$ 123,740
57	---Transmission Plant		44,676				\$ 44,676
58	---Distribution Plant		7,608				
59	---General Plant - Transmission		34,184				34,184
60	---General Plant - Distribution		13,049		\$ 127,696		13,049
FEDERAL & STATE - Straight Line Book on Tax							
61	---Transmission Plant		\$ 23,484				\$ 91,909
62	---Distribution Plant		91,815				\$ 91,815
63	---General Plant - Transmission		11,081				-
64	---General Plant - Distribution		49,787		\$ 176,167		49,787
FEDERAL for Deferral - Tax Basis Adjustment							
65	---Transmission Plant		\$ (1,578)				\$ 141,602
66	---Distribution Plant		(11,724)				\$ (11,724)
67	---General - Transmission		(69)				(82)
68	---General Plant - Distribution		(82)				262
69	---Smart Meter		262		\$ (13,191)		\$ (11,544)

Duquesne Light Company
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 Witness: **O'Brien**
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Line #	Description	[1] Reference Or Factor	[2] Tax Rate	[3] Factor
GROSS REVENUE CONVERSION FACTOR				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			(0.013000)
3	NET AFTER UNCOLLECTIBLE COMPONENT	L 1 + L 2		0.987000
4	GROSS RECEIPTS TAXES	[3] L 3 * Rate [2]	(0.0590)	(0.058233)
5	PUC / OCA & SBA Assessment as a % of Revenue			(0.001461)
6	NET REVENUES	Sum L 3 to L 5		0.927306
7	STATE INCOME TAXES	[3] L 6 * Rate [2]	9.990%	(0.092638)
8	FACTOR AFTER STATE TAXES	L 6 + L 7		0.834668
9	FEDERAL INCOME TAXES	[3] L 8 * Rate [2]	21.000%	(0.175280)
10	NET OPERATING INCOME FACTOR	L 8 + L 9		0.659388
11	GROSS REVENUE CONVERSION FACTOR	1 / L 10		1.516558
12	INCOME TAX FACTOR FOR GROSS REVENUE	- L 7 - L 9		26.792%
INCOME TAX FACTOR				
13	GROSS REVENUE FACTOR			1.000000
14	STATE INCOME TAXES	[3] L 13 * Rate [2]	9.990%	(0.099900)
15	FACTOR AFTER STATE TAXES	L 13 + L 14		0.900100
16	FEDERAL INCOME TAXES	[3] L 15 * Rate [2]	21.000%	(0.189021)
17	NET OPERATING INCOME FACTOR	16078		0.711079
18	GROSS REVENUE CONVERSION FACTOR	1 / L 17		1.406314
19	Combined Income Tax Factor On Taxable Inco	- L 14 - L 16		28.892%

Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 5
Direct Testimony – Part I

BOOK 8

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

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Confidential Testimony and Exhibits

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 1

DIRECT TESTIMONY OF C. JAMES DAVIS

Subjects: Overview, Cost Management, and Economic Development

PUBLIC VERSION

April 16, 2021

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

2 A. My name is C. James Davis. My business address is 411 Seventh Avenue,
3 Pittsburgh, PA 15219.

4

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

6 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”)
7 as the Director – Rates, Energy Procurement, and Federal/RTO Affairs. I am
8 responsible for the oversight and direction of the Company’s Rates & Tariff
9 Services Department, Supply Procurement and RTO Settlement activities, as well
10 as Federal and RTO affairs.

11

12 **Q. What are your qualifications, work experience and educational background?**

13 A. I graduated from St. Vincent College with a Bachelor of Arts degree in Computer
14 Science in 1989 and Duquesne University with a Master of Business
15 Administration in 1995. Prior to joining Duquesne Light, I had more than 24 years
16 of diversified experience in the utility industry working for Allegheny Energy and
17 FirstEnergy. I have held positions in Risk Management, Finance, Portfolio
18 Management, Generation Dispatch, and Commodity Operations.

19

20 **Q. Have you previously testified before the Commission or other regulatory
21 agencies?**

22 A. Yes, I testified in the 2016 Petition of Duquesne Light Company for Approval of a
23 Distribution System Improvement Charge at Docket No. P-2016-2540046, in the

1 Company's Petition for a Default Service Plan for the period of June 1, 2017
2 through May 31, 2021 at Docket No. P-2016-2543140, in the Company's 2018 base
3 rate proceeding at Docket No. R-2018-3000124, in the Peoples Natural Gas 2018
4 base rate proceeding at Docket No. R-2018-3006818, and in the Company's
5 Petition for a Default Service Plan for the period of June 1, 2021 through May 31,
6 2025 at Docket No. P-2020-3019522.

7

8 **Q. What is the purpose of your testimony?**

9 A. The purpose of my testimony is to provide an overview of Duquesne Light, to
10 explain the reasons for the proposed rate increase and to identify the witnesses
11 providing direct testimony on behalf of Duquesne Light. My testimony has been
12 divided into five sections: Section I provides an overview of Duquesne Light and
13 its requested rate increase. In Section II, I discuss the Company's initiatives to
14 manage cost, provide outstanding support for our customers, and provide highly
15 reliable electric service. Section III details the primary reasons for requesting this
16 rate relief. Section IV describes the proposed economic development program for
17 large nonresidential customers. Section V describes the organization of the filing,
18 introduces Duquesne Light's witnesses in the proceeding and reviews the
19 importance of this case to Duquesne Light, its customers, and Southwestern
20 Pennsylvania.

21

22 **Q. Are you sponsoring any exhibits at this time?**

1 A. Yes, I am sponsoring the Statement of Reasons; CONFIDENTIAL Exhibit CJD-1,
2 the Company’s 2020 Annual Diversity Report; and CONFIDENTIAL Exhibit
3 CJD-2, a special rate contract.

4

5 **I. OVERVIEW OF DUQUESNE LIGHT AND THE REQUESTED**
6 **DISTRIBUTION RATE INCREASE**

7 **Q. Please provide some background on Duquesne Light**

8 A. For more than 135 years, Duquesne Light has been serving the people of the greater
9 Pittsburgh region with reliable electric service. The Company provides
10 distribution, transmission, and default supply services to approximately 600,000
11 customers within its service territory that extends across two counties and covers
12 approximately 817 square miles. Duquesne Light is a “public utility” and an
13 “electric distribution company” (“EDC”) as those terms are defined under 66 Pa.
14 C.S. §§ 102 and 2803.

15

16 **Q. Why is the Company filing a general rate case requesting an overall increase**
17 **in rates at this time?**

18 A. The Company has been investing in the distribution system to provide safe, reliable
19 service to its customers, which has been especially essential in the time of the
20 COVID-19 pandemic. The Company must continue to invest to satisfy the needs
21 of its customers, while also maintaining the ability to attract capital to support these
22 investments. The Company’s proposal will enable it to maintain a balance
23 amongst: 1) providing safe, reliable service to customers; 2) controlling costs; 3)

1 providing enhanced customer assistance for those in need; and 4) stimulating
2 beneficial customer growth to mitigate the economic effects of the pandemic on our
3 region and our customers.

4

5 **Q. Please describe the increases and changes in rates for distribution service that**
6 **the Company is proposing.**

7 A. The Company is proposing a general rate increase to its distribution rates and is
8 also proposing to roll its Distribution System Improvement Charge (“DSIC”) into
9 base rates. The Company also proposes to expand its offering of a Transportation
10 Electrification Program and to provide a Community Development Rider aimed at
11 nonresidential customers that would attract new customers to the region and/or
12 enable existing customers to expand operations. The Company also is proposing to
13 establish COVID-19 relief programs for residential and small/medium commercial
14 customers that are currently dealing with the economic effects of the pandemic.

15

16 **Q. Please describe the changes to existing rate riders that affect distribution base**
17 **rate revenue in this proceeding.**

18 A. The Company implemented a Distribution System Improvement Charge (“DSIC”) Rider beginning October 1, 2016, pursuant to the Commission’s order at Docket
19 No. P-2016-2540046. The Company proposes to roll the projected DSIC Rider
20 charges and costs into base distribution rates and reset the DSIC Rider to zero as of
21 the effective date of the base distribution rates determined in this proceeding. The
22 DSIC Rider will remain at zero until the Company has placed in service plant in
23

1 DSIC eligible accounts in excess of the claimed amounts included in its estimated
2 December 31, 2022 rate base in the current proceeding. As explained by Mr.
3 O'Brien in his direct testimony (Duquesne Light St. No. 10), while the roll in of the
4 DSIC charges has the effect of increasing base distribution rates by \$29.2 million,
5 this will have no impact on customers' bills, because customers will no longer pay
6 the current surcharge which will be set to zero when new distribution rates become
7 effective as a result of this proceeding.

8

9 **Q. Please provide a summary of the Company's request for a distribution rate**
10 **increase.**

11 A. Duquesne Light is requesting the Commission approve a \$115.0 million
12 distribution rate increase effective January 15, 2022. If the Company's request is
13 approved as submitted, the total bill (which includes rates for distribution,
14 surcharges, transmission, and generation) for a residential customer using 600
15 kilowatt-hours ("kWh") per month and taking default power service from the
16 Company would increase from \$100.12 per month to \$107.85 per month or by 7.72
17 percent.

18

19 **II. COMPANY INITIATIVES TO MANAGE COSTS, PROVIDE**
20 **OUTSTANDING SUPPORT FOR OUR CUSTOMERS, AND HIGHLY**
21 **RELIABLE ELECTRIC SERVICE**

22

23 **Q. Please describe some of Duquesne Light's efforts to control costs while**
24 **maintaining high levels of customer service and reliability.**

1 A. The Company has always recognized a need to control costs and in 2020 created a
2 team specifically focused on this issue, The Affordability and Innovation
3 Management (“AIM”) Organization. The AIM Organization provides the structure
4 and support to take an idea and ensure its implementation to create value to our
5 customers. The organization has four pillars of focus to drive improvement in our
6 business while remaining focused on our customers. The AIM Organization’s
7 pillars are the Affordability Office, Business Analytics, Business Process Maturity,
8 and the Innovation Center. I will provide a high-level overview of each: The
9 Affordability Office takes ideas in a data driven approach to ensure risk and value
10 are identified throughout the life cycle of the idea. The Affordability Office
11 deploys the training, methodology, and performance accountability to ensure
12 progression of the ideas. The Business Analytics group establishes governance and
13 quality around our data while also deriving sophisticated insights from the data.
14 Business Process Maturity looks at the maturity of our processes across the business
15 and evaluates our maturity in those particular areas in comparison with our peers.
16 Lastly, the Innovation Center takes a holistic look on innovative thought and
17 explores new and forward-thinking opportunities.

18

19 **Q. Please describe some of benefits Duquesne Light’s AIM Organization has**
20 **realized to date.**

21 A. In 2020, the Company realized approximately \$7 million in sustainable cash
22 savings via AIM initiatives, which represents a combination of capital deployment,
23 operations and Maintenance (“O&M”) expense and working capital savings.

1

2 **Q. What benefits does the Company project for the Future Test Year?**

3 A. The Company has engaged in over 125 initiatives to drive approximately \$6.3
4 million in projected sustainable O&M savings and approximately \$8 million in
5 projected sustainable capital savings across the business. These initiatives not only
6 drive affordability but also improve safety, reliability, customer service, and
7 sustainability.

8

9 **Q. What benefits does the Company project for the Fully Projected Future Test**
10 **Year?**

11 A. In addition to the sustainable savings discussed above, the Company projects
12 approximately \$1.0 million in sustainable O&M savings and approximately \$11.0
13 million in sustainable capital savings.

14

15 **Q. Please provide an example of a program that reduces cost and addresses**
16 **sustainability.**

17 A. The Company has developed an E-Bill initiative that touches upon several of these
18 areas. The Company's ability to offer a simpler E-Bill enrollment process, along
19 with easy access to E-Bill, improves the affordability of our product, serves our
20 customers in their preferred communication channel, and reduces the consumption
21 of paper to drive sustainability.

22

1 **Q. Has the Company performed any surveys or studies to track customer**
2 **satisfaction?**

3 A. As Ms. Neiswonger describes in her direct testimony (Statement No. 9), the
4 Company has conducted transaction surveys of customers who have had
5 interactions with the Company as well as other surveys conducted on a monthly
6 basis to measure overall satisfaction with Duquesne Light.

7
8 **Q. Please describe the results of the surveys.**

9 A. In general, the surveys indicate that for the four-year period beginning in 2017 over
10 seventy three percent of Duquesne Light customers have been satisfied with our
11 service and in 2020, the percentage increased to seventy five percent. Ms.
12 Neiswonger describes the results in detail in her direct testimony.

13
14 **Q. Please describe some of Duquesne Light's efforts to provide outstanding**
15 **customer service.**

16 A. The Company has undertaken several initiatives to improve customer satisfaction
17 and engagement over the past several years as well as a complete bill redesign to
18 improve the readability of the customer bill. The initiatives include:

- 19 – A new Duquesne Light mobile app available in the App Store and Google
20 Play;
21 – Customer segmentation and initiative-specific personas to deliver more
22 timely and relevant messages to customers in the channel they prefer;

- 1 – A self-serve Payment Arrangement portal on DuquesneLight.com to
- 2 provide a simplified process for customers to set up a payment arrangement;
- 3 – A small and medium-size concierge Business Center within our Contact
- 4 Center to better serve business customers;
- 5 – An email engagement platform to send relevant, timely email
- 6 communications to customers with content related to storm preparation,
- 7 energy efficiency information, products and services, and more; and
- 8 – A presence on Nextdoor, a social platform that allows the Company to
- 9 send targeted neighborhood messages regarding outages and other
- 10 important information.

11

12 **Q. How has the Company helped low-income customers meet their need and**

13 **ability to afford electric service?**

14 A. In addition to energy efficiency programs, the Company has four Universal

15 Services programs that assist low-income customers: 1) Customer Assistance

16 Program (“CAP”), 2) Customer Assistance Referral and Evaluation Services

17 (“CARES”), 3) the Hardship Fund, and 4) Smart Comfort/Low Income Usage

18 Reduction Program (“LIURP”). These programs are described in detail by Ms.

19 Scholl in her direct testimony (Statement No. 7).

20

21 **Q. How has the Company performed with respect to its reliability metrics?**

22 A. The Company measures its reliability performance based on three system and

23 customer reliability metrics: System Average Interruption Duration Index

1 (“SAIDI”), System Average Interruption Frequency Index (“SAIFI”), and
2 Customer Average Interruption Duration Index (“CAIDI”). Mr. Morris describes
3 in his direct testimony (Statement No. 4) the overall reliability metrics of the
4 Company. In summary over the past five years of benchmarked data (*i.e.*, 2016
5 through 2020 utilizing the Pennsylvania Public Utility Commission’s annual
6 *Electric Service Reliability in Pennsylvania* report and *Quarterly Electric*
7 *Reliability* reports), Duquesne Light has been either the top-performing large
8 Electric Distribution Company (“EDC”) or the second top-performing EDC in the
9 Commonwealth, depending on the specific reliability metric.

10
11 **Q. How has the Company been able to continue to perform at such a high level?**

12 A. The Company attributes its strong reliability performance over the 2016 to 2020
13 period to the Company’s ongoing T&D System Capacity and Reliability plant
14 additions initiated in its LTIP as well as vegetation management efforts.

15
16 **Q. What steps is the Company taking to further improve its service reliability
17 and reduce outages?**

18 A. As Mr. Morris discusses in his testimony (Statement No. 4), the Company must
19 continue to invest in its distribution system to maintain and enhance its reliability
20 and resilience, which is a main driver of the Company’s rate proposal.

21

1 **Q. Mr. Morris addresses the Company’s projected investments in 2022. Is the**
2 **Company also considering how to provide safe, reliable, and affordable service**
3 **in subsequent years?**

4 A. Yes. The Company is looking ahead to understand customers’ potential future
5 needs and how to address them. Duquesne Light is focused on leveraging
6 investments in the distribution grid to provide better visibility and situational
7 awareness of the system, ensuring the integration of Distributed Energy Resources
8 (“DER”) and other emerging technologies. As the distribution system owner and
9 operator, Duquesne Light plays an integral role in ensuring that the grid remains
10 reliable and safe as new technologies emerge. The Company looks forward to
11 engaging with the Commission and stakeholders on these issues in the future.

12

13 **Q. What steps has the Company taken to support diversity, equity, and inclusion?**

14 A. In 2019, the Company established a Diversity and Inclusion Committee (“Diversity
15 Committee”) composed of a cross functional selection of employees tasked with
16 enhancing the Company’s culture of inclusion and equity. The Diversity Committee
17 began by implementing a comprehensive internal education and awareness
18 campaign including unconscious bias training as well as various heritage month
19 celebrations. To build upon those efforts, the Company also hired its first Chief
20 Diversity Officer and worked to establish a comprehensive strategy to advance
21 diversity, equity, and inclusion at Duquesne Light.

22

1 **Q. Please describe management’s program to address diversity, equity, and**
2 **inclusion.**

3 A. In 2020, the Company reaffirmed and accelerated its commitment to diversity,
4 equity, and inclusion by introducing its first Inclusion Strategy, launching three
5 newly formed Business Employee Resource Groups (BERGs), transforming its
6 Diversity Committee to a Diversity, Equity and Inclusion Council (“DEI Council”),
7 initiating phase two of unconscious bias training, and expanding its talent attraction
8 and outreach programs. The Company’s 2020 Annual Diversity Report, which is
9 provided to the Commission on a confidential basis pursuant to the Commission’s
10 Diversity Policy Statement and is attached as CONFIDENTIAL Exhibit CJD-1,
11 describes these efforts in more detail, along with priorities and plans for 2021 and
12 beyond.

13
14 **III. REASONS FOR REQUESTED RATE RELIEF**

15 **Q. Please explain the reasons for the increase in base rates proposed in this**
16 **proceeding.**

17 A. The three primary reasons for the Company to increase its base distribution rates
18 are as follows:

19 1. **The continued growth in the Company’s distribution rate base.** The
20 Company has invested heavily in the distribution system, consequently the
21 rate base has grown by 17.4 percent since the last base rate proceeding. As
22 Mr. O’Brien describes in his direct testimony (Statement No. 10) the

1 projected rate base at December 31, 2022 will be \$336.758 million greater
2 than the level currently reflected in current base distribution rates.

3 2. **The sharp reduction in sales.** Duquesne Light’s projected 2022 revenue
4 at current rates is \$9.2 million dollars less than what was agreed to in the
5 Settlement Agreement approved by the Commission. As Mr. Mobley
6 addresses in his direct testimony (Statement No. 3), sales to residential,
7 commercial and industrial customers combined are expected to decline by
8 approximately 1.4 percent annually each year between 2019-2025. The
9 decline in usage in the Company’s service area is due to a combination of
10 factors that include the increases in efficiency of appliances, increases in
11 net metering, and federal mandates to lighting standards, as well as the
12 implementation of Pennsylvania’s state-mandated energy efficiency and
13 conservation programs under Act 129. These declines are partially offset
14 by projected customer and Electric Vehicle growth. The Company has
15 made an \$8.450 million revenue adjustment to reflect this projected loss, as
16 Mr. O’Brien describes in his direct testimony and calculates in Schedule D-
17 5B.

18 3. **Increase in operations and maintenance (“O&M”) expense.** Duquesne
19 Light’s projected O&M expenses are 10.76 percent higher than in the last
20 rate proceeding. The primary drivers include: 1) an increase of
21 approximately 100 employees primarily in the Operations and Information
22 Technology areas; 2) wage increases of approximately 3.0 percent per year;
23 3) costs of the previously mentioned Riders and COVID-19 relief programs

1 included in base rates; 4) inclusion of the Company's electrical model to
2 improve reliability and responding to customer outages; and 5) increased
3 costs associated with COVID-19. These increases are partially offset by
4 AIM cost saving measures.

5
6 **IV. DESCRIPTION OF THE PROPOSED COMMUNITY DEVELOPMENT**
7 **RIDER**

8 **Q. Does the Company's tariff currently provide for an economic development**
9 **rate or rider?**

10 A. No, the current tariff does not provide for a programmatic rate or rider for economic
11 development. It does, however, provide for the Company to enter into special
12 contracts for electric service with industrial or commercial customers on an
13 individual basis to address changing business needs, operating conditions, or less
14 expensive competitive alternatives for energy.

15
16 **Q. Is the Company proposing a new economic development rate or rider in this**
17 **case?**

18 A. Yes. As detailed in the direct testimony of Ms. Everett (Statement No. 17),
19 Duquesne Light is proposing a Community Development Rider that will provide a
20 defined discount to eligible commercial and industrial customers in Duquesne
21 Light's service territory.

22
23 **Q. If the Company can enter into special contracts, why does it seek a specific**
24 **Community Development Rider?**

1 A. The Company is proposing a Community Development Rider for two reasons.
2 First, to establish a measured, time bound program that has defined parameters
3 addressing when an industrial or commercial customer could qualify for such
4 program. These parameters would address issues such as the number of new or
5 incremental jobs being created, the amount of new or incremental load being added
6 to the service territory, the amount of a discount to the applicable general service
7 rate that would be applied and a term for how long the discount would apply.
8 Second, a standalone Community Development Rider will reduce the
9 administrative burden of implementing such a program, compared to pursuing
10 economic development through a series of individual special contracts.

11

12 **Q. Will the Community Development Rider be subsidized by other customers?**

13 A. No, as Ms. Everett addresses in her direct testimony (Statement No. 17), the rate
14 design of the Community Development Rider will collect all incremental costs
15 created by the customer utilizing the rider and in addition provide a contribution to
16 fixed costs.

17

18 **Q. Will the Community Development Rider be available for only new customers?**

19 A. No, the Company is proposing that the Rider would be available for both new and
20 existing customers. In the case of existing customers, the discount available under
21 the rider would only apply to the new incremental load.

22

23 **Q. Does the Company intend to eliminate the use of special contracts?**

1 A. No, the Company does not intend to eliminate the use of special contracts; however,
2 they will continue to be used sparingly. Special contracts still have a useful purpose
3 to address changing business needs, operating conditions, or less expensive
4 competitive alternatives for energy. The Community Development rider is meant
5 to specifically address growth in our service territory, whereas the special contracts
6 would still be used to address more complex situations.

7
8 **Q. Does the Company currently have any special contracts?**

9 A. Yes, the Company does have one special contract that was reviewed and approved
10 by the Commission at Docket P-2019-3014640.

11
12 **Q. Is the Company providing a confidential report concerning the customer
13 contract approved by the Commission at Docket P-2019-3014640?**

14 A. Yes. As the Company explained in its Petition seeking approval of the contract on
15 November 21, 2019, the contract was entered into with [BEGIN
16 CONFIDENTIAL] [REDACTED] [END
17 CONFIDENTIAL] (“Customer”) pursuant to Rule 4 of the Company’s tariff. The
18 contract establishes a special distribution rate for the Customer for the period
19 [BEGIN CONFIDENTIAL] [REDACTED] [END
20 CONFIDENTIAL]. Specifically, the contract provides a [BEGIN
21 CONFIDENTIAL] [REDACTED]
22 [REDACTED] [END CONFIDENTIAL].

1 The Company incurred approximately [BEGIN CONFIDENTIAL]
2 [REDACTED] [END CONFIDENTIAL] in capital costs to extend service to the
3 customer. The contract was designed to recover all of these costs over the contract's
4 [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] term. In its
5 confidential response to discovery request TUS P-4, the Company agreed to
6 “provide a confidential report to the Commission that details the revenue resulting
7 from this Contract at the end of the contract period, or in a future rate case,
8 whichever occurs first.” I am providing this report on behalf of the Company via
9 my testimony.

10
11 **Q. What are the revenues the Company has realized resulting from the contract?**

12 A. As of the date of this testimony, the Company has not realized revenues from the
13 contract because the customer has not yet energized service. During the period the
14 contract was pending before the Commission, the COVID-19 pandemic struck, and
15 [BEGIN CONFIDENTIAL] [REDACTED]
16 [REDACTED] [END CONFIDENTIAL]. This impacted the customer's
17 construction activities and necessitated several successive postponements of
18 service energization.

19 The customer has since resumed construction, and the Company anticipates
20 it will energize service in spring of 2021; however, the remaining duration of the
21 rate contract – [BEGIN CONFIDENTIAL] [REDACTED] [END
22 CONFIDENTIAL] – will not be sufficient to recover the Company's incremental
23 capital costs to serve the customer.

1

2 **Q. How does the Company propose to recover these costs?**

3 A. The Company has executed a revised contract with the customer to continue until
4 **[BEGIN CONFIDENTIAL]** [REDACTED] **[END CONFIDENTIAL]** and
5 include a revenue guarantee. This revised contract is attached to my testimony as
6 CONFIDENTIAL Exhibit CJD-2. This revised contract duration, together with the
7 revenue guarantee, will ensure the Company's recovery of incremental capital costs
8 incurred to serve the Customer. The Company is requesting the Commission's
9 approval of this revised contract as part of this proceeding.

10

11 **V. ORGANIZATION OF THE FILING, WITNESSES, AND THE**
12 **IMPORTANCE OF THE CASE TO DUQUESNE LIGHT**

13 **Q. Please identify the other witnesses presenting testimony on behalf of Duquesne**
14 **Light and the principal matters they will address.**

15 A. In addition to my testimony, which is Statement No. 1, the Company's witnesses
16 are presenting testimony as follows:

Jaime Bachota	Statement No. 2	Provides an overview of the Company's accounting process. Explains the Company's actual financial results for the Historic Test Year and reviews the budgeted financial results for the Future Test Year and the Fully Projected Future Test Year.
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Todd Mobley	Statement No. 3	Provides an overview of the sales forecast. Describes the outcome of the sales forecast model for the Historic Test Year, the Future Test Year, and the Fully Projected Future Test Year. Gives supporting details on the impacts of key drivers to the
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		overall sales forecast including the effects of Energy Efficiency and Conservation.
Benjamin Morris	Statement No. 4	Describes the Company’s capital additions planned to be placed in service through the end of the Fully Projected Future Test Year. Provides a description of the Company’s electric delivery system, a description of the planning process to ensure the system continues to meet the needs of its customers. This would include items such as reliability metrics, line losses, and other capital projects.
Krycia Kubiak	Statement No. 5	Describes the Company’s proposal to create a Stimulus Rider to address commercial customers impacted by the COVID-19 pandemic.
Yvonne Phillips	Statement No. 6	Describes the Company’s proposal to modify Tariff Rule 41 – Prohibition of Residential Master Metering to allow master metering of certain new multifamily residential premises.
Katie Scholl	Statement No. 7	Describes the Company’s Universal Service Program as well as the Company’s education and outreach for its proposed residential customer COVID-19 relief program.
Sarah Olexsak	Statement No. 8	Describes the proposed Transportation Electrification Programs (“TE Programs”) and explains how the Company proposes to recover costs associated with the TE Programs.
Jennifer Neiswonger	Statement No. 9	Describes the Company’s customer satisfaction and the initiatives designed to further enhance

		Duquesne Light customers' experience.
Robert L. O'Brien	Statement No. 10	Discusses the components of Duquesne Light's overall revenue requirement, and supports certain pro forma ratemaking adjustments for the fully projected future test year ended December 31, 2022 ("FPFTY"), the future test year ended December 31, 2021 ("FTY") and the historic test year ended December 31, 2020 ("HTY"), and portions of the claimed measures of value, including Duquesne Light's cash working capital allowance.
John J. Spanos	Statement No.1 1	Provides the service life study and depreciation study which supports the Company's depreciation accruals for rate making purposes utilizing Commission approved procedures.
Matthew L. Simpson	Statement No. 12	Discusses the Company's tax expense and related tax information for the Historic Test Year, the Future Test Year, and the Fully Projected Future Test Year, and describes the proposed Federal Tax Adjustment Charge.
Paul R. Moul	Statement No. 13	Provides evidence, analysis and recommendation concerning the appropriate rate of return that the Commission should recognize in the determination of the revenues that the Company should realize as a matter of the proceeding.
Jim Milligan	Statement No. 14	Provides explanation of the Company's current and future capital structure, cost of long-term debt, current credit ratings and the importance of maintaining the credit worthiness of the Company.

Howard S. Gorman	Statement No. 15	Describes the Jurisdictional Separation Studies and the unbundled, Allocated Cost of Service Study used in this proceeding.
Dave Ogden	Statement No. 16	Addresses the allocation of the proposed revenue increase among the rate classes and the relative rate class returns. Describes the rate design principles and how they are used to determine the proposed rates. Proves out that the proposed rates produce the target revenue for each class. Describes the proposed changes to the Company's retail tariff.
Margot Everett	Statement No. 17	Describes the rate design principles for the Community Development Rider, TE Programs, Residential Subscription Rate Pilot, and Standby Service.

1

2 **Q. Please explain the importance of the proposed rate increase to Duquesne**
3 **Light.**

4 A. In order to provide continued and enhanced reliability, prepare for catastrophic
5 events such as storms or cyber-attack, and meet increasing customer service needs,
6 the Company must continue to make substantial investments in new distribution
7 plant as well as replace ageing infrastructure including the investments identified
8 in its Commission-approved LTIIP. The Company must do this during a period of
9 declining sales, DSIC revenues reaching the limit of 5.0 percent of distribution
10 revenue provided by 66 Pa. C.S. §1358(a) by the end of the Future Test Year, and
11 increasing O&M expenses. Due to these factors, Duquesne Light's projected
12 overall rate of return for the Fully Projected Future Test Year, at present rates, is

1 only 5.36 percent, with an estimated return on common equity of 6.29 percent. As
2 Mr. Moul will address in his direct testimony (Statement No. 13), this level of return
3 on equity is inadequate to attract the capital and sustain the level of investment
4 necessary to ensure customers continue to receive safe, reliable electric service.
5 Therefore, it is important that the Company be granted the rate relief it has
6 requested in this proceeding.

7

8 **Q. Does this complete your Direct Testimony at this time?**

9 A. Yes. I reserve the right to supplement my testimony as may be necessary through
10 the course of this proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

CONFIDENTIAL EXHIBIT CJD-1

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

CONFIDENTIAL EXHIBIT CJD-2

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 2

Direct Testimony of Jaime A. Bachota

Subject: Accounting Overview and Budget

Dated: April 16, 2021

DIRECT TESTIMONY OF JAIME A. BACHOTA

1 **Q. Please state your full name, business affiliation and address.**

2 A. My name is Jaime A. Bachota. I am the Assistant Controller of Duquesne Light
3 Company ("Duquesne Light" or the "Company"). My business address is 411
4 Seventh Avenue, Pittsburgh, PA 15219.

5

6 **Q. Please describe your education and work experience.**

7 A. I graduated from Duquesne University with a Bachelor of Science in Business with
8 a concentration in accounting. After graduating I was employed with Deloitte &
9 Touche LLP for seven years.

10 I joined the Company in 2007 in the title of Supervisor of Internal and
11 External Reporting and was promoted to Assistant Controller in 2018. In my role
12 as Assistant Controller, I have responsibility for accounting, financial reporting,
13 payroll, timekeeping and accounts payable.

14

15 **Q. Have you previously testified before the Commission or other regulatory
16 agencies?**

17 A. No.

18

19 **Q. What is the purpose of your testimony in this proceeding?**

20 A. My testimony covers two main areas. First, I will provide an overview of the
21 Company's accounting processes and explain the Company's actual financial
22 results for the Historic Test Year ended December 31, 2020. Second, I will present

1 and review the budgeted financial results for the Future Test Year ending December
2 31, 2021 and the Fully Projected Future Test Year ending December 31, 2022.

3

4 **Q. Are you sponsoring any exhibits as part of your direct testimony?**

5 A. Yes, I am. I am responsible for all of the recorded historical accounts, as well as
6 the budgeted and projected accounts of the Company. As such, I am sponsoring all
7 of the Company's financial statements, including income statements and balance
8 sheets for the Historic Test Year ended December 31, 2020. I am sponsoring the
9 Company's budget for the Future Test Year ending December 31, 2021 and the
10 Fully Projected Future Test Year ending December 31, 2022. With regard to the
11 Pennsylvania Public Utility Commission's ("Commission") data filing
12 requirements filed with this proceeding, I sponsor the responses related to the
13 Company's financial statements and regarding measures of value and operating
14 income. Please see Exhibit JAB-1 to my testimony for the listing of data filing
15 requirements that I am sponsoring. My name is at the top of each data filing
16 requirement that I sponsor.

17

18 **Q. Please describe the material presented on Schedules B-1 through B-4 and**
19 **Schedules B-6 through B-8 of DLC Exhibits 2, 3 and 4?**

20 A. All of the data shown in Schedules B-1 through B-4 and Schedules B-6 through B-
21 8 were derived from either the books and records of Duquesne Light for the twelve
22 months ended December 31, 2020 and prior, or the budget for Duquesne Light for
23 the twelve months ending December 31, 2021 and twelve months ending December

1 31, 2022. Schedules B-1 shows the budgeted balance sheet of Duquesne Light as
2 of December 31, 2021 and December 31, 2022, and the actual balance sheet as of
3 December 31, 2020. The balance sheets of Duquesne Light are prepared in
4 accordance with Federal Energy Regulatory Commission (“FERC”) requirements.
5 Schedules B-2 include the statements of Duquesne Light’s operating income for the
6 twelve months ended December 31, 2020 and budgeted for the twelve months
7 ending December 31, 2021 and twelve months ending December 31, 2022. Details
8 of actual and budgeted operating revenues are provided in Schedules B-3.
9 Schedules B-4 provide the actual and budgeted operations and maintenance
10 expenses of Duquesne Light by FERC account, including the major categories of
11 expense, such as purchased power, transmission, distribution, customer accounts,
12 customer service and administrative and general expenses. Schedules B-6 and B-7
13 present the embedded cost of debt as of December 31, 2020 and estimated as of
14 2021, as well as December 31, 2022. The capital structure of Duquesne Light for
15 the test year and prior years is shown on Schedules B-8. Please see further
16 discussion of Schedules B-6, B-7 and B-8 in the testimony of Mr. James Milligan
17 (DLC Statement No. 14).

18
19 **Q. Please explain the accounting system utilized by the Company.**

20 A. For the twelve months ended December 31, 2020, Duquesne Light maintained its
21 accounting records on the Oracle Fusion general ledger package, which is cloud
22 based and was fully implemented in 2018. The accounting records are maintained
23 in accordance with the FERC’s Uniform System of Accounts (“USofA”). Financial

1 statements for Duquesne Light are also prepared in accordance with accounting
2 principles generally accepted in the United States of America (“GAAP”).

3 Duquesne Light maintains its property, plant and equipment accounting
4 records on the Power Plan Consultant’s fully integrated asset accounting system,
5 referred to as PAAM. The USofA requires that utilities record all construction and
6 retirements of electric plant by means of work orders. The work order system must
7 show the nature of each addition to, or retirement from, electric plant, the total cost
8 thereof, and the plant account or accounts affected. Duquesne Light uses such a
9 work order system, and under this system, an authorized work order is used for all
10 capital work performed.

11

12 **Q. Are there cloud-based service arrangements that are included in the**
13 **proceeding?**

14 A. Yes, \$3.1 million of implementation costs associated with cloud-based service
15 arrangements from January 1, 2021 through December 31, 2022 have and will be
16 recorded as operating expenses for GAAP purposes.

17

18 **Q. Is Duquesne Light including cost of cloud-based software in rate base in its**
19 **claim for recovery in this rate case?**

20 A. Yes. As the Company explained in its 2018 base rates case, cloud-based
21 information systems provide benefits to customers over extended periods of time
22 and not just the period in which the costs are incurred, and so should be treated as
23 capital and includable in rate base. The Commission approved the inclusion of

1 cloud-based software costs in the Company's rate base in that 2018 proceeding,
2 finding in relevant part: "Commencing with implementations subsequent to May 1,
3 2015, the Company shall be permitted to capitalize the development costs for cloud-
4 based information systems." Consistent with that approval, the Company has
5 continued to include such costs in rate base in this case. These costs are reflected
6 as an adjustment to rate base in DLC Exhibit 2, Schedule D-11, which is sponsored
7 by Mr. Robert L. O'Brien. Please see further discussion of this adjustment in the
8 testimony of Mr. Robert L. O'Brien (DLC Statement No. 10).

9
10 **Q. How does Duquesne Light account for new plant put into service and**
11 **associated retirements of existing plant?**

12 A. Costs of new construction are tracked in the system by the use of work orders. At
13 the completion of each project, operations personnel notify asset accounting that
14 the constructed or purchased assets related to a specific work order are now used
15 and useful for their intended purpose. Based on this information, the work order is
16 placed in service and ultimately unitized, or charged to the correct units of property
17 in the plant accounting system. At month end, journal entries are automatically
18 generated and posted to the general ledger for these new in-service dollars. In
19 addition, the system calculates the allowance for funds used during construction
20 ("AFUDC"), spreads overheads, calculates depreciation expense, processes
21 unitized additions and processes plant retirements. The related journal entries are
22 created and automatically posted to our general ledger.

23

1 **Q. Please explain why Duquesne Light is requesting permission to recover**
2 **AFUDC for land held for future use.**

3 A. Duquesne Light has not included land held for future use in rate base in this
4 proceeding because the land is not currently providing service to customers.
5 However, larger projects often have relatively long lead times from commencement
6 to completion. While Duquesne Light is authorized to record AFUDC on the
7 project expenditures once the project commences, Duquesne Light frequently must
8 acquire land or land rights before construction begins. It is appropriate to allow
9 Duquesne Light to record AFUDC on land acquired to provide future service and
10 add such amount to rate base when the project is used to provide service to
11 customers.

12
13 **Q. Does Duquesne Light have an internal audit program?**

14 A. Yes, Duquesne Light has an Internal Audit Department, which implements the
15 annual internal audit program approved by the Audit Committee of our Board of
16 Directors. This department reports to the Audit Committee, as well as the Vice
17 President, Rates and Regulatory Affairs, General Counsel. They perform a slate of
18 annual internal audit and analysis projects to ensure the Company maintains strong
19 internal controls.

20
21 **Q. Does Duquesne Light have an external audit conducted periodically?**

22 A. Yes, both Duquesne Light Holdings, Inc. and Duquesne Light (“Companies”) have
23 external audits conducted annually by Deloitte & Touche LLP. Deloitte & Touche

1 LLP recently completed their audits of the financial statements of the Companies
2 for 2020, the results of which were unqualified opinions on the consolidated
3 financial statements of the Companies as of December 31, 2020. Deloitte & Touche
4 LLP also performs an annual audit of Duquesne Light’s regulatory financial
5 statements that are included in the FERC Form 1. Deloitte & Touche LLP is in the
6 fieldwork phase of its audit of the December 31, 2020 regulatory financial
7 statements to be included in the December 31, 2020 FERC Form 1. The Company
8 anticipates filing its FERC Form in April 2021. In addition to the annual audits
9 performed by Deloitte & Touche LLP, both the FERC and the Commission have
10 performed periodic audits of Duquesne Light.

11

12 **Q. Have any major accounting changes occurred since the Company’s last rate**
13 **case?**

14 A. There have been accounting changes that have occurred since our last distribution
15 rate case in response to new pronouncements that have been issued by the Financial
16 Accounting Standards Board (“FASB”) and others. The Company has
17 implemented these new standards and pronouncements in order to maintain their
18 accounting records in accordance with GAAP. Please refer to data filing
19 requirement II-D-12 that outlines the accounting changes that have occurred since
20 our last rate case filing.

21

22 **Q. Are you responsible for the budget process for the Future Test Year and the**
23 **Fully Projected Future Test Year?**

1 A. Yes. In coordination with the Financial Planning & Analysis (FP&A) and Business
2 Valuation Department, the Finance department accumulates all of the budget data
3 from various sources each year to prepare a full income statement, balance sheet
4 and cash flow budget for the Company for the year. The Company prepares a five
5 year budget during its annual budgeting process.

6

7 **Q. Please describe the Company's budget process.**

8 A. Each year there is an annual planning process that begins in June. The budget
9 process requires active participation at many levels throughout the organization.
10 Retail sales of electricity are budgeted by our FP&A and Business Analysis and
11 Valuation Department, while other revenues such as pole and duct attachment and
12 rental of electric property are budgeted by our operations group. Operations and
13 maintenance expenses are budgeted by individual cost center managers within the
14 Company. Our Human Resources Department provides input on employee levels,
15 salary increase projections and fringe benefit costs. The Tax Department assists in
16 the budgeting of taxes other than income taxes, as well as income tax expense.
17 Asset Accounting prepares the budget for depreciation and amortization expense,
18 as well as AFUDC, based in part on information received from the Operations
19 Group for expected capital expenditures. Our Treasury Department assists by
20 preparing financing plans, budgeting the interest expense we expect to incur and
21 calculating the amortization of debt discounts and premiums. The information
22 necessary for the budget is summarized by the Financial Planning & Analysis
23 Department in cost element detail, which shows total labor, fringes, outside services

1 and other cost elements. See Exhibit JAB-2 to my testimony, which describes the
2 cost elements the Company uses to prepare its budget, and Exhibit JAB-3 for a
3 listing of the individual cost centers within Duquesne Light.

4

5 **Q. Does the Company typically prepare its budget by FERC account?**

6 A. No, we typically prepare the budget for Duquesne Light by cost element detail as
7 this level of detail enhances the review by our cost center managers and assists them
8 in estimating their expenses for budgeting purposes. To satisfy the requirements
9 for this rate filing, our cost element budget was allocated to FERC accounts.
10 Certain cost element budget amounts could be specifically assigned to certain
11 FERC accounts as they are easily identifiable to those accounts. For other cost
12 element budget amounts, an allocation to FERC accounts was performed based on
13 the same percentage to the total as the actual costs for fiscal year 2020 operating
14 and maintenance expenditures, which were reported by both cost element and
15 FERC account. Once this allocation was performed, the results were reviewed to
16 ensure they appeared reasonable and adjustments were made as necessary to reflect
17 expected variances. This process is more fully described in the testimony of Mr.
18 Robert O'Brien (DLC Statement No. 10).

19

20 **Q. Has the operating budget historically provided a reasonable estimate of actual**
21 **expenditures?**

22 A. Yes, over the past three years the total operations and maintenance budget has
23 reasonably approximated the actual costs incurred.

1

2 **Q. How was the budgeted retail sales derived?**

3 A. Mr. Mobley prepares a detailed budget for retail sales based on an extensive
4 econometric analysis. Please see his testimony in DLC Statement No. 3 for details
5 regarding this budget process.

6

7 **Q. How were the other operating revenues budgeted?**

8 A. Other operating revenues may be divided into two categories, operationally-
9 oriented and miscellaneous. Our Operations Group provides the budgeted amounts
10 for operationally-oriented revenues such as pole and duct attachment, rental of
11 electric property, miscellaneous transmission charges and other miscellaneous
12 operationally-oriented revenue. The miscellaneous categories are determined
13 based on historical trends adjusted for known changes or initiatives being
14 undertaken. These amounts include late payment charges, returned check fees and
15 reconnect fees.

16

17 **Q. How do cost center managers prepare their budgets for operations and**
18 **maintenance expenses?**

19 A. Cost center managers across the Company are provided with budgeting instructions
20 and a budget template to fill out and submit to the Company's Senior Manager of
21 Financial Planning & Analysis, who reports to me. This template identifies and
22 requires cost center managers to budget using cost elements that the Company uses
23 to develop, track and report on its budget. Cost center managers use their

1 knowledge of the employee salary costs in their cost center and guidance provided
2 in the budgeting directions on employee levels and management salary increases to
3 determine the budgeted wages. Throughout the year, these cost center managers
4 receive monthly reports that compare their actual spending to budgeted expenses.
5 Cost center managers are required to explain any significant deviations from budget
6 as they occur throughout the year. This reporting and the related accountability
7 helps managers to improve each successive year's budget and more accurately
8 quantify the various costs that they expect to incur during the coming year, such as
9 outside consultants, materials and supplies and others.

10

11 **Q. Do these cost center managers budget for costs that are expected to be**
12 **capitalized, as well as expensed?**

13 A. Yes they do. The Operations Group and other groups that spend capital dollars are
14 provided with budget templates including all of the cost elements that are budgeted
15 for capital. They use their understanding of the capital projects that have been
16 planned for the next several years, as well as projections of the operating costs that
17 they incur on an annual basis, to accurately project the capital spending for their
18 cost center. During the year, these cost center managers receive monthly reports of
19 the actual capital work they have performed to help them manage their costs and
20 plan their work activities in a manner consistent with their budget.

21

22 **Q. Do the budgeted employee levels for the Company include an assumed level of**
23 **open positions at any given time?**

1 A. Yes, the Company incorporates into its budget a “vacancy reserve” of 100 people
2 to prevent ongoing, normal transitional openings from inflating our salary and wage
3 expense. We anticipate that we will always have a level of open positions equal to
4 our vacancy reserve unfilled but believe that vacant positions beyond those
5 reflected in this reserve will be filled by the end of the fully projected future test
6 year.

7
8 **Q. How do you budget for depreciation expense?**

9 A. Our Asset Accounting Department prepares the budget for depreciation and
10 amortization expense based on current property, plant and equipment accounts and
11 projected capital expenditures and retirements, including estimated in-service
12 dates, for the coming year.

13
14 **Q. How are income taxes and taxes other than income taxes budgeted?**

15 A. Our Tax Department performs calculations to project income taxes and each type
16 of taxes other than income taxes for budgeting purposes. Budgeted pre-tax book
17 income is used to project income taxes based on statutory tax rates. The process of
18 budgeting taxes other than income differs based on the type of tax. Gross receipts
19 tax is based on estimated taxable revenues multiplied by the expected tax rate,
20 projected to be 59 mills in 2021 and 2022. The Public Utility Realty Tax
21 (“PURTA”) and other real estate taxes are budgeted based on the amounts paid in
22 the prior year, adjusted for any major additions or sales of real estate property.
23 Payroll taxes are budgeted based on the expected tax rates applied against the

1 estimated payroll costs to be incurred. Miscellaneous taxes are budgeted based on
2 the expected amounts expected to be incurred for items such as sales and use tax
3 audits.

4

5 **Q. Please describe how interest expense and the amortization of debt discounts**
6 **are calculated for the budget.**

7 A. Our Treasury Department calculates the interest costs by multiplying the
8 outstanding debt balances by the applicable interest and dividend rates. Annual
9 amortization expense is determined by dividing the original unamortized balance
10 of costs and premiums by the original life of the debt issuance. New financings are
11 modeled into the budget when capital requirements exceed cash sources. The
12 expected costs for these new financings, such as the expected interest rates and
13 costs to be incurred are provided by outside financial institutions.

14

15 **Q. Please provide a general description of the process used by the Company to**
16 **determine its distribution revenue requirement.**

17 A. The Company first developed the 2021 and 2022 budgets for construction
18 expenditures, operating revenues, operating expenses and other elements. Next,
19 each of the budget elements were analyzed to determine where pro forma
20 adjustments would be required to reflect the Future Test Year or Fully Projected
21 Future Test Year under normalized conditions. The pro forma results for the Future
22 Test Year and the Fully Projected Future Test year were used to prepare a

1 jurisdictional separation to show the distribution plant, revenue and expenses for
2 the Company's Pennsylvania jurisdiction only.

3

4 **Q. Can you provide more detail on the overall process you described?**

5 A. Yes, I can. I will use the operating budget as the example, but each of the measures
6 of value, revenue and expense elements were determined following the same basic
7 procedures. I was responsible for the development of the overall Duquesne Light
8 budget for the Fully Projected Future Test Year. With regard to the operating
9 expenses, Mr. Robert O'Brien (Statement No. 10) converted the Company's fully
10 projected future test year budget from the cost element format that we use, to a
11 FERC format, which is presented on DLC Exhibit 2, Schedule B-4 and included on
12 DLC Exhibit 2, Schedule D-2. Mr. Robert O'Brien, working with myself and other
13 Company personnel, developed pro forma adjustments to the budget expenses by
14 cost element, as shown on DLC Exhibit 2, Schedules D-7 through D-16. Each of
15 these adjustments was distributed to the appropriate FERC account as shown on
16 DLC Exhibit 2, Schedule D-3. These processes provided a total Duquesne Light
17 pro forma level of expenses by FERC accounts for the fully projected future test
18 year ending December 31, 2019. Mr. Howard Gorman (Statement No. 15) then
19 used these pro forma expenses in preparation of his Jurisdictional Separation Study,
20 which is summarized on DLC Exhibit 2, Schedules C-1 and D-1.

21

22 **Q. Was this process followed for each of the elements included in the Company's**
23 **revenue requirement presentation?**

1 A. Yes it was. For example, Mr. Robert O'Brien used the Company's budget for
2 construction expenditures, construction closed to plant, plant retirements,
3 depreciation expense, and other measures of value components as a starting point
4 for pro forma adjustments. The resulting total Company pro forma measures of
5 value was used by Mr. Howard Gorman in his Jurisdictional Separation Study to
6 determine the amounts for the Pennsylvania jurisdiction. A comparison of the total
7 Company and Pennsylvania jurisdictional pro forma measure of value amounts is
8 shown on DLC Exhibit 2, Schedule D-1, page 3. In addition, Mr. Robert O'Brien
9 used the Company's budget calculation for depreciation expense and made pro
10 forma adjustments to reflect the use of the year-end plant in service for the Fully
11 Projected Future Test Year ending December 31, 2022, using the depreciation rates
12 recommended by Mr. John Spanos (Statement No. 11) and pro forma plant
13 additions to determine the total pro forma depreciation expense for the total
14 Company. Mr. Howard Gorman used this data to determine the portion assigned
15 to the Pennsylvania jurisdiction on a pro forma basis for the test year.

16
17 **Q. Do you have an administrative services agreement that allows Duquesne Light**
18 **employees to provide services to affiliates?**

19 A. Yes, Duquesne Light has an administrative services agreement in place with its
20 affiliates. This agreement has been filed with the Commission, and is updated
21 periodically as necessary. This agreement is explained and included as part of the
22 response to data filing requirement II-D-8.

23

1 **Q. Do you consider work that Duquesne Light employees may be doing for**
2 **affiliates in the budgeting process?**

3 A. Yes, cost center managers provide information in the budgeting process regarding
4 any work that their department is doing for any affiliate company. In addition, the
5 Company maintains an electronic time recording system (“E-Time”) for recording
6 and allocating employees’ time between various affiliates and projects. Employee
7 costs are budgeted using actual historical allocation data from E-Time, adjusted for
8 information received from cost center managers about changing circumstances or
9 project assignments. A projected allocation of all employees’ costs between the
10 Company and its affiliates is prepared in this manner. The cost charged to any
11 affiliate includes the employee’s salary and related benefits, as well as
12 proportionate rent and supply costs. A total of all of the allocation amounts is
13 calculated and is included in the budget process as a reduction in Duquesne Light’s
14 expense, which we refer to as subsidiary reimbursements.

15
16 **Q. Does Duquesne Light share office space with its affiliates, and are the affiliates**
17 **charged for this space?**

18 A. Affiliates of Duquesne Light do not lease office space in the same building as the
19 Company, and those affiliates have separate lease agreements with the building
20 owner for the space they utilize.

21

1 **Q. Please provide a summary of ring fencing measures that are in place at**
2 **Duquesne Light in order to provide a separation between Duquesne Light's**
3 **regulated operations and those of its parent and other nonregulated affiliates.**

4 A. Duquesne Light and its parent, Duquesne Light Holdings (“DQE Holdings”),
5 maintain policies and practices which provide effective segregation (ring fencing)
6 between the activities of the Company and those of its parent and nonregulated
7 affiliates. In addition, various external agencies and regulatory bodies have placed
8 restrictions on the Company that provide additional assurance that effective
9 separation has been achieved. The Company is a separate legal entity from DQE
10 Holdings, maintains stand-alone financial statements, receives its own credit rating
11 from Standard & Poor’s and Moody’s and is able to independently raise capital via
12 external markets.

13 Other ring fencing measures include:

- 14 • The Company’s Articles of Incorporation limit it from declaring or paying
15 dividends on any shares of capital stock ranking junior to Duquesne Light's
16 Preferred Stock if the Common Stock equity of Duquesne Light is less than
17 25% of total capitalization.
- 18 • DQE Holdings LLC, the ultimate parent company, has appointed a locally
19 based, independent director to its Board of Directors in order to ensure that our
20 organization models best practices in corporate governance and that corporate
21 decisions reflect the interests of our local community.
- 22 • The Company does not participate in its Parent’s cash concentration system
23 (cash pool) with DQE Holdings or other affiliates that are not regulated by the

1 Commission. As a result, nonregulated entities cannot use the Company's
2 surplus cash for their operations.

3
4 **Q. In conjunction with other Commission approved settlement agreements, has
5 the Company agreed to ring fencing measures?**

6 A. Yes. The Company has agreed to the following ring fencing measures:

- 7 • Duquesne Light shall not guarantee the debt or credit instruments of its parent
8 or any affiliate not regulated by the Commission, except as approved by the
9 Commission upon a determination that such guarantee provides net benefits to
10 customers.
- 11 • Duquesne Light shall not grant a mortgage or other lien on any property used
12 and useful by Duquesne Light in providing retail utility service to the public
13 subject to the Commission's jurisdiction, except for the financing needs of
14 Duquesne Light.
- 15 • Duquesne Light shall not make any loan or otherwise extend credit to its parent
16 or any affiliate not regulated by the Commission for a term of one year or more,
17 except as approved by the Commission upon a determination that such loan or
18 credit extension provides net benefits to customers.
- 19 • DQE Holdings will not permit a change in ownership among the members of
20 DQE Holdings without prior Commission approval if such change would result
21 in a change in control under the then-applicable Commission standards.
- 22 • Duquesne Light will seek Commission approval of all new or amended
23 agreements with affiliates consistent with Chapter 21 of the Public Utility Code.

- 1 • Duquesne Light shall continue to have outstanding separately issued debt held
2 by investors not affiliated with Duquesne Light or its affiliates, unless the
3 Commission authorizes to the contrary.
- 4 • Duquesne Light’s long-term debt ratio as a percentage of total capitalization
5 shall not exceed 60%, absent approval from the Commission.
- 6 • Duquesne Light shall notify the Commission of its intention to declare a special
7 cash dividend to DQE Holdings, at least 30 days before declaring the dividend.
- 8 • The Chief Executive Officer (“CEO”) of DQE Holdings will be a member of
9 DQE Holdings Board of Directors (Board), and will also chair a management
10 committee, which will contain representatives of both the senior management
11 team and the ownership consortium.
- 12 • DQE Holdings shall maintain, and cause its subsidiaries including Duquesne
13 Light to maintain, separate books and financial records.
- 14 • DQE Holdings will maintain corporate organizational and financial policies
15 sufficient to permit Duquesne Light to continue to meet requirements to
16 maintain its own credit ratings, separate from its parent.
- 17 • DQE Holdings and its subsidiaries shall remain organized in a manner that
18 provides corporate separation of regulated and non-regulated activities.

19
20 **Q. How do you budget for fringe benefits provided to employees?**

21 A. This process varies, depending on the type of fringe benefits. However, common
22 benefit programs are provided to employees of Duquesne Light and its affiliates.
23 Therefore, the initial step is determining the total cost expected to be incurred. The

1 Human Resources department reviews each of the health coverage plan costs for
2 the current year and then the budget is developed taking into consideration the
3 present number of eligible employees, projected changes in the numbers of eligible
4 employees, anticipated changes in employee contribution levels and estimated cost
5 increases. Once the total cost has been established, the percentage of that total cost
6 that is applicable to Duquesne Light employees and affiliate employees is
7 determined on a pro-rated basis. The respective cost allocable to each company is
8 then charged to the appropriate company.

9

10 **Q. Do you allocate the cost of fringe benefits to both capital jobs and expense?**

11 A. Yes we do. This allocation is calculated based on the total amount of budgeted
12 labor costs to be incurred from the annual budgeting process. Based on past
13 experience and their knowledge of planned capital projects, cost center managers
14 separately budget the amount of labor that will be charged to expense or to capital.
15 The result is used to allocate the benefit costs so that the benefit costs are allocated
16 between expense and capital in a manner that is proportionate to the related labor
17 costs.

18

19 **Q. Please briefly describe the process used to calculate the pro forma**
20 **jurisdictional measure of value, net operating income and required revenue**
21 **increase for the Pennsylvania jurisdiction.**

22 A. The process began with the Company's 2021 and 2022 calendar year budgets by
23 cost elements, which are determined by total Company requirements and can be

1 compared to budget and recorded amounts from prior years. The budgeted cost
2 elements were then distributed to FERC accounts where necessary. Pro forma
3 adjustments were made to the Company's budget amounts that allow for easy
4 comparison for each adjustment. Finally, the total pro forma amounts were
5 separated to the Pennsylvania jurisdictional level in the aggregate as opposed to
6 making this calculation for each budget element and each pro forma adjustment.

7

8 **Q. Please describe how the Company's request for an increase in its electric**
9 **distribution rates is supported by your data.**

10 A. The requested increase is supported by the Company's budgeted financial data. In
11 Schedule C-1 and D-1 of DLC Exhibit 2, we summarize the revenues, expenses,
12 rate base, and deficiencies in revenue for the Fully Projected Future Test Year.
13 Duquesne Light is requesting an overall rate increase for the total Pennsylvania
14 Jurisdiction of \$85.8 million, exclusive of DSIC roll-in. Duquesne Light's capital
15 structure is shown in DLC Exhibit 2, Schedule B-8, with the requested return on
16 equity of 10.95% reflected on DLC Exhibit 2, Schedule B-9.

17

18 **Q. Are you aware of the requirement that a comparison of actual to budget data**
19 **is to be supplied quarterly when you utilize a Future Test Year?**

20 A. Yes, Exhibit JAB-4 has been provided showing a breakdown of revenues and
21 expenses for the Future Test Year and Fully Projected Future Test Year. We will
22 provide quarterly comparisons of actual results to the budget numbers presented as
23 the actual data for each quarter becomes available. In addition, the Company will

1 provide, as directed by the Commission, data evidencing the accuracy of estimates
2 contained in its Fully Projected Future Test Year.

3

4 **Q. Did the Company prepare a schedule comparing its actual expenses for the**
5 **twelve months ended December 31, 2019 to its projections in the last rate case**
6 **proceeding?**

7 A. Yes, please see Exhibit JAB-5. As recognized in the previous rate case settlement
8 agreement, the agreement was deemed to be a black box settlement which
9 represents a compromise of the Parties' positions on various issues.

10

11 **Q. Did Duquesne Light prepare a comparison of its rate base additions for the**
12 **twelve months ended December 31, 2019 to its projections in the 2018 rate**
13 **case?**

14 A. Yes, please see Exhibit JAB-6 for this comparison.

15

16 **Q. Have you made any adjustments in your Future Test Year or Fully Projected**
17 **Future Test Year to account for known and measurable changes?**

18 A. Yes, we have. Mr. Robert O'Brien is sponsoring all the adjustments that are known
19 and measurable, and his testimony (Statement No. 10) will address those items
20 specifically.

21

22 **Q. Was the Company impacted by the effects of the novel coronavirus (COVID-**
23 **19) during the year ended December 31, 2020?**

1 A. Yes.

2

3 **Q. Did the Company incur incremental uncollectible expenses (as defined in the**
4 **Commission's May 13, 2020 Secretarial Letter at Docket No. M-2020-**
5 **3019775)?**

6 A. Yes. The Company experienced increased levels of customer delinquencies in the
7 year ended December 31, 2020 and thus far into 2021. These delinquent amounts
8 resulted in an increase (above uncollectible expense claimed in its last base rates
9 case of \$10,471,000) of \$4,186,575, which was recorded as a regulatory asset at
10 December 31, 2020. The amount of the regulatory asset has grown to \$5.3 million
11 through March 2021 due to the continuation of the moratorium on terminations for
12 nonpayment.

13

14 **Q. How were the uncollectable expenses included within the Company's current**
15 **rates and the incremental costs above that calculated?**

16 A. The Company used its uncontested projection of uncollectible expense in its prior
17 rate proceeding, \$10,471,000, as its baseline for calculating incremental amounts
18 attributable to the COVID-19 pandemic and associated Commission actions.

19

20 **Q. How does the Company plan to recover these incremental uncollectible**
21 **expenses?**

22 A. The Company has included an adjustment to normalize the associated incremental
23 uncollectible expenses over a three year period as described in Mr. Robert

1 O'Brien's testimony (Statement No. 10). The Company also proposes to continue
2 to record incremental uncollectible costs above what is included in this rate
3 proceeding as a regulatory asset to be recovered in future rate proceedings.
4

5 **Q. Why is the Company requesting a three-year recovery period?**

6 A. Three years was selected as the most appropriate average because it is consistent
7 with the typical and anticipated timing between distribution rate cases.
8

9 **Q. Has the Company incurred other extraordinary, nonrecurring incremental
10 COVID-19 related expenses (as defined in the Commission's May 13, 2020
11 Secretarial Letter at Docket No. M-2020-3019775) outside of incremental
12 uncollectible expenses?**

13 A. Yes. In accordance with the Secretarial Letter, the Company has tracked and
14 maintained records of other extraordinary, nonrecurring incremental COVID-19
15 related costs net of savings associated with the pandemic. These costs primarily
16 include waived late payment charges and waived reconnect fees, outside services
17 and materials. Savings primarily include employee expenses associated with
18 training costs and other employee events. These costs totaled approximately \$4.2
19 million, net of related savings, through December 31, 2020.
20

21 **Q. How does the Company plan to recover these other extraordinary,
22 nonrecurring incremental COVID-19 related costs net of savings?**

1 A. The Company has included an adjustment to normalize the associated other
2 extraordinary, nonrecurring incremental COVID-19 related costs net of savings
3 over a three year period as described in Mr. Robert O'Brien's testimony (Statement
4 No. 10). The Company also proposes to continue to record incremental costs above
5 what is included in this rate proceeding as a regulatory asset to be recovered in
6 future rate proceedings.

7
8 **Q. Why is the Company requesting a three-year recovery period?**

9 A. Three years was selected as the most appropriate average because it is consistent
10 with the typical and anticipated timing between distribution rate cases.

11

12 **Q. Is there a specific provision that should be included in the Commission's final
13 order related to the recovery of these other extraordinary, nonrecurring
14 incremental COVID-19 related costs net of savings?**

15 A. Yes. The Company proposes the following: "The Company shall be permitted to
16 recover prudently incurred other extraordinary, nonrecurring incremental COVID-
17 19 related costs net of savings included in this rate proceeding (commencing from
18 March 2020) and shall be able to defer future other extraordinary, nonrecurring
19 incremental COVID-19 related costs net of savings as a regulatory asset to be
20 recovered in future rate proceedings."

21

22 **Q. Does the Company plan to recover deferred costs of required Eligible
23 Customer Listing solicitations in this rate filing?**

1 A. Yes, pursuant to the Commission's order (Docket No. M-2010-2183412), the
2 Company was granted permission to recover the costs associated with its required
3 triennial eligible customer listing solicitations through its next base rate case
4 proceeding. As of December 31, 2020, the Company maintains a regulatory asset
5 of approximately \$0.3 million, associated with the Company's 2018 triennial
6 solicitation, for which recovery is being requested.

7
8 **Q. How does the Company plan to recover these deferred costs?**

9 A. As the costs associated with the Commission required solicitations is on-going, the
10 Company has included an adjustment to normalize the associated costs over a three
11 year period as described in Mr. Robert O'Brien's testimony (Statement No. 10).

12
13 **Q. Why are you using a three year period for the normalization of the costs
14 associated with Eligible Customer Listing solicitations?**

15 A. Three years is consistent with the triennial solicitation requirement as established
16 by the Commission.

17
18 **Q. Does the Company plan to recover deferred costs of Electric Vehicle programs
19 in this rate filing?**

20 A. Yes. The Company maintains a regulatory asset of approximately \$0.4 million, for
21 which recovery is being requested.

22
23 **Q. How does the Company plan to recover these deferred costs?**

1 A. The Company has included an adjustment to normalize the associated costs over a
2 three year period as described in Mr. Robert O'Brien's testimony (Statement No.
3 10).

4
5 **Q. Why are you using a three year period for the normalization of the costs**
6 **associated with Electric Vehicle programs?**

7 A. Three years was selected as the most appropriate average because it is consistent
8 with the typical and anticipated timing between distribution rate cases.

9
10 **Q. What types of benefits do you provide to Duquesne Light employees?**

11 A. Benefits for 2020 include medical and dental coverage, flexible spending accounts,
12 life insurance, pet insurance, accident insurance, business travel insurance,
13 disability benefits, an employee assistance program and tuition reimbursement. In
14 addition, we maintain a retirement plan ("Plan") to provide pensions for eligible
15 full-time employees. The Plan is closed to new participants. Upon retirement, an
16 eligible employee receives a monthly pension based on his or her length of service
17 and compensation. The cost of funding the pension plans is determined by the unit
18 credit actuarial cost method. Our policy is to budget using the actuarially
19 determined net periodic pension cost calculated by our actuaries under the
20 provisions of Accounting Standards Codification 715 ("ASC 715"). All employees
21 can also participate in the Company's defined contribution retirement plan;
22 however, employees not eligible to participate in the pension plan receive expanded
23 levels of Company matching funds in lieu of pension benefits.

1

2 **Q. Is the Company self-insured for any employee benefits, and if so, how is the**
3 **budget for those benefits estimated?**

4 A. Yes, Duquesne Light is self-insured for its employee medical coverage, which is
5 under national Preferred Provider Organizations (“PPO”) arrangements. The
6 budget estimates are developed based on the previous year’s claim costs with
7 adjustments for anticipated changes in the number of eligible employees, employee
8 contribution levels and cost increases based on healthcare industry outlook.
9 Duquesne Light does maintain stop-loss insurance coverage to cover individual
10 claims that are over \$300,000 per incident.

11

12 **Q. How has Duquesne Light tried to minimize healthcare coverage costs?**

13 A. Over the past several years, Duquesne Light has taken various steps to mitigate the
14 high cost of healthcare, such as promoting employee wellness programs,
15 performing dependent eligibility audits, increasing employee contribution levels,
16 negotiating reductions in administrative fees and reviewing opportunities to enter
17 healthcare exchanges.

18

19 **Q. What is the current funded status of Duquesne Light’s pension plan?**

20 A. The Plan’s funded status on a GAAP basis (the basis utilized for financial reporting
21 purposes) as of December 31, 2020 is a deficit of approximately \$69.5 million.

22

23 **Q. What is the expected funded status at December 31 over the next six years?**

1 A. Please see the chart below:

	<u>Expected Funded Status (in millions)</u>					
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Funded Status	<u>\$ (72.0)</u>	<u>\$(68.7)</u>	<u>\$ (65.1)</u>	<u>\$ (61.3)</u>	<u>\$ (57.3)</u>	<u>\$ (53.1)</u>

2

3 **Q. How does Duquesne Light determine its level of pension cash contributions?**

4 A. Duquesne Light’s contributions to its pension plan are typically the larger of either
5 the minimum amount required under the Pension Protection Act of 2006 (“PPA”)
6 or the amount required to fulfill regulatory commitments. However, in the event
7 that a PPA determined minimum amount is zero, the Company also reviews the
8 opportunity to make voluntary pension contributions in order to offset service costs
9 as to not degrade the pension plan’s funded status and to continue to foster the
10 Company’s de-risking strategies.

11

12 **Q. What are Duquesne Light’s projected pension contributions for the next 6**
13 **years?**

14 A. Please see the below table for the Company’s projected contributions (in millions).

15

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
	\$10.0	\$10.0	\$10.0	\$10.0	\$10.0	\$10.0

16

17

18 **Q. Do these projected contributions represent PPA minimum funding**
19 **requirements?**

20 A. No. Based on currently projected pension plan funding levels, the Company is
21 not required to make any minimum pension plan contributions until 2025.

1 Projected pension plan contributions for inclusion in this rate filing represent
2 voluntary pension contributions in order to offset service costs as to not degrade
3 the pension plan's funded status and to continue to foster the Company's de-
4 risking strategies.

5
6 **Q. How have accounting changes affected the Company's pension plan?**

7 A. The Company's accounting changes to its pension plan are described in data filing
8 requirement II-D-12.

9
10 **Q. What level of pension funding is the Company requesting in this case?**

11 A. Consistent with its 2013 distribution rate case settlement agreement, the Company
12 has incorporated a three year (2022-2024) average into its ratemaking calculations
13 for the portion of contributions that will be recovered as an expense for ratemaking
14 purposes. Mr. Robert O'Brien (Statement No. 10) explains this calculation in his
15 testimony.

16
17 **Q. Why is the Company requesting a three-year projected average for pension
18 funding and not a six-year average?**

19 A. Three years was selected as the most appropriate average because it is consistent
20 with the typical and anticipated timing between distribution rate cases.

21
22 **Q. How is Duquesne Light's pension plan managed?**

1 A. Duquesne Light's Board of Directors periodically reviews the Plan's ongoing
2 performance and approves any changes to the Plan's allocation targets between
3 investment categories to ensure the portfolio is properly diversified. Plan
4 performance is evaluated by reviewing the performance of individual money
5 managers against established benchmarks. The Board delegates responsibility for
6 implementing the approved allocation to a group of executives that compose the
7 Pension Investment Committee. This Committee meets on a regular basis to review
8 investment performance, interview managers of funds in which the Plan is invested
9 and make the day to day decisions involved in managing the pension plan's
10 investment portfolio. The Committee utilizes an outside investment advisory firm,
11 LCG Associates, Inc., to provide technical analysis and administrative support in
12 its work. Please refer to the testimony of Mr. James H. Milligan (DLC Statement
13 No. 14) for additional information on the Pension Investment Committee.

14
15 **Q. What steps has Duquesne Light taken to minimize pension costs?**

16 A. In 2007, the Company amended the Plan such that non-represented employees hired
17 after June 1, 2007 would not be eligible to participate in the Company's defined
18 benefit pension plan. In 2010, the Company amended the Plan such that
19 represented employees hired on or after October 1, 2010 would not be eligible to
20 participate in the Company's pension plan. These two amendments effectively
21 closed the plan to new participants. Employees hired after these dates receive
22 expanded levels of Company matching under the Company's defined contribution
23 retirement fund in lieu of pension benefits.

1

2 **Q. Is the Company taking steps to reduce the investment risk associated with its**
3 **pension trust?**

4 A. Yes, we are. The Company is implementing a Liability Driven Investing (“LDI”)
5 strategy to mitigate the volatility associated with pension plan funding. LDI is an
6 investment strategy that focuses on managing pension assets in relation to pension
7 liabilities. The overall goal of LDI is to minimize the volatility of Plan funded
8 status, and thus contribution volatility, by investing in long duration fixed income
9 strategies that attempt to better match the duration of the Plan’s liabilities. Please
10 refer to the testimony of Mr. James Milligan (Statement No. 14) for further
11 discussion of the Company’s LDI strategy.

12

13 **Q. Why is it appropriate to take these steps?**

14 A. Reduced volatility in the pension plan funded status and pension plan funding will
15 provide greater predictability to the Company’s cash management and capital
16 planning and ultimately provide for more stable rates for customers.

17

18 **Q. Has Duquesne Light made the pension contributions under the terms of its**
19 **2018 Distribution Rate Case Settlement?**

20 A. Yes. The Company is required by its 2018 distribution rate case settlement to fund
21 the pension trust in an amount equal to \$10.0 million per year; provided, however,
22 contributions in any year in excess of the foregoing may be used on a cumulative
23 basis to satisfy future contribution obligations. The rate case settlement further

1 concludes that should a pension contribution less than \$10.0 million to the pension
2 trust be appropriate, the Company may reduce the pension contribution and record
3 a regulatory liability on its books that is equal to 50% of the reduction to the pension
4 contribution below the level of \$10.0 million. If a regulatory liability remains at the
5 time of the Company's next rate proceeding, the amount will be refunded to rate
6 payers as part of the next rate case proceeding. The Company made pension
7 contributions totaling \$30.0 million in the years 2018 through 2020. The Company
8 plans to make pension contributions of \$10.0 million in 2021. This represents an
9 average annual pension contribution of \$10.0 million over the last three years and
10 therefore the Company will have no outstanding regulatory liability balance owed
11 to rate payers as the end of the Future Test Year.

12

13 **Q. What pension plan contribution commitment is the Company making with**
14 **regard to its claim?**

15 A. The Company commits to making pension contributions based on the three-year
16 average (2022-2024) on a cumulative basis.

17

18 **Q. Is the Company claiming the actuarially determined net periodic pension cost**
19 **for pensions in this rate proceeding?**

20 A. No, we are not. Consistent with our 2006, 2010, 2013 and 2018 distribution rate
21 cases, we are requesting recovery of the expense component of the annual
22 contributions that we plan to make to the pension plan. These contributions reflect
23 voluntary pension contributions in order to offset service costs as to not degrade

1 the pension plan's funded status and to continue to foster the Company's de-risking
2 strategies. Therefore the expense claim for pensions in this proceeding is based on
3 projected pension plan voluntary contributions. The criteria used to determine
4 these contributions are different from the criteria required to be used to determine
5 pension costs under ASC 715.

6

7 **Q. Please explain the proposed future accounting treatment with regard to**
8 **pensions.**

9 A. The Company is required to accrue an amount for pension costs each year
10 determined in accordance with ASC 715. While the procedures used to determine
11 the annual ASC 715 expense will ultimately equal the total contributions over the
12 duration of the plan, the annual accrual will differ from the pension contribution on
13 a year-to-year basis. For this reason, the Company requests that the Commission
14 authorize the Company to continue to record annually the difference between the
15 pension reimbursement received in rates and the ASC 715 pension expense as either
16 a regulatory asset or liability. These amounts will then be reversed over time in the
17 future. The Company records ASC 715 capitalized pension amounts as part of the
18 previously discussed employee benefit allocation. Please refer to Mr. Robert
19 O'Brien's testimony for further discussion the Company's capitalized pension
20 amounts.

21

22 **Q. Is there a specific provision that should be included in the Commission's final**
23 **order related to pensions?**

1 A. Yes, the provision is as follows:

2 “Continuing in calendar year 2022, Duquesne Light will deposit into its pension
3 trusts an amount equal to \$10,000,000 per year; provided, however, that
4 contribution(s) in any year in excess of the foregoing may be used on a cumulative
5 basis to satisfy future contribution obligations. The provision provides for recovery
6 of the expense component of \$5,000,000 (50% of the average cash contributions)
7 of projected future pension contributions. Additionally, Duquesne Light will be
8 permitted to include the other 50% of actual pension contributions from January 1,
9 2007, forward, net of related accumulated deferred income taxes, in rate base for
10 rate making purposes. The rate base adjustment for pensions shall be the amount
11 necessary to adjust the ASC 715 capitalized pension amounts to equal accumulated
12 capitalized pension contributions, net of applicable deferred income taxes, from
13 January 1, 2007 forward. The depreciation expense for book and ratemaking
14 purposes will be based on the ASC 715 capitalized amounts. The adjusted amounts
15 will be used for reporting rate base in reports to the Commission.”

16

17 **Q. What other postretirement benefits (“OPEBs”) does Duquesne Light provide**
18 **to its employees?**

19 A. In addition to pension benefits, the Company provides certain healthcare benefits
20 and life insurance for retired employees hired before October 1, 2010. The retiree
21 life insurance plan is non-contributory. Retirees participating in the health care
22 plan do make contributions, which have increased as part of our efforts to control
23 costs. Health care benefits terminate when a retiree reaches age 65. We currently

1 account for and fund OPEBs through a Voluntary Employees Beneficiary
2 Associated (VEBA) trust, into which we deposit the full amount of annual costs
3 calculated by our actuary pursuant to ASC 715. Retiree OPEBs and administrative
4 costs of maintaining the trusts and/or accounts are paid from the amounts deposited
5 in the trust. The Company accrues the actuarially determined costs of the
6 aforementioned postretirement benefits over the period from the date of hire until
7 the date the employee becomes fully eligible for benefits.

8

9 **Q. How have accounting changes impacted the Company's postretirement**
10 **benefits?**

11 A. The Company's accounting changes to its postretirement benefits are described in
12 data filing requirement II-D-12.

13

14 **Q. Are you claiming the actuarially determined net periodic cost for**
15 **postretirement benefits in this rate proceeding?**

16 A. Yes we are. The Company has incorporated a two year average into its ratemaking
17 calculations for the portion of actuarially determined net periodic cost for
18 postretirement benefits that will be recovered as an expense for ratemaking
19 purposes. Two years was selected to be consistent with the treatment in its last
20 distribution rate case settlement.

21

1 **Q. Is Duquesne Light requesting that the difference between the rate allowance**
2 **and the annual OPEB expense accrual be deferred as a regulatory asset or**
3 **liability?**

4 A. Yes. Any difference between the annual book accrual and the ratemaking
5 allowance will be deferred and amortized over a reasonable period as an increase
6 or decrease to the rate allowance for OPEBs in the next rate proceeding. This
7 procedure is consistent with the Commission's requirement that the rate allowance
8 be placed in the trust without regard to the actual annual accrual. As of December
9 31, 2020, the Company had recorded a regulatory liability of approximately \$2.0
10 million related to OPEBs. The Company has amortized this amount over a three
11 year period in its ratemaking calculations. As explained in Mr. Robert O'Brien's
12 testimony (Statement No. 10), three year period was selected as it is consistent with
13 the typical and anticipated timing between distribution rate cases.

14
15 **Q. Is there specific language that should be included in the Commission's final**
16 **order on the subject of OPEBs?**

17 A. Yes, Duquesne asks for the same treatment as its last distribution case when the
18 following provision was adopted:

19 "The Company accounts for and funds OPEBs through a Voluntary Employees
20 Beneficiary Associated (VEBA) trust, into which it will deposit the full amount of
21 annual costs calculated by the Company's actuary pursuant to ASC 715. Retiree
22 OPEBs and administrative costs of maintaining the trusts and/or accounts are paid
23 from amounts deposited in the trust. The Company accounts for the difference

1 between the net periodic postretirement benefit expense determined annually by the
2 actuary in accordance with ASC 715 and the amount of ASC 715 postretirement
3 benefit expense used to establish rates. That difference is recorded as a regulatory
4 asset or liability and will be expensed or credited in future base rate proceedings in
5 determining OPEB expense included in rates.”

6

7 **Q. Does this conclude your direct testimony?**

8 A. Yes, it does. I reserve the right to supplement my testimony as may be necessary
9 through the course of this proceeding.

<u>CITATION</u>	<u>DESCRIPTION</u>
53.53 I	GENERAL FILING INFORMATION
53.53 I A	Summary of Filing
53.53-A-3	Summary Tables
53.53-A-4	Generation Plant additions
53.53 I B	General Description of Operations
53.53-B-1	Corporate History
53.53-B-2	Description of the property of utilities
53.53-B-2a	Schedule of generating capability
53.53-B-2b	Generation outages
53.53-B-2c	Generation retirements
53.53-B-2d	Projected generation additions and retirements
53.53 II	PRIMARY STATEMENTS OF RATE BASE & OPERATING INCOME
53.53 II A	Rate Base
53.53-II-A-1	Test Year rate base and rates of return – future
53.53-II-A-2	Test year rate base and rates of return – historic
53.53-II-A-3	Generation cost information
53.53 II B	Rate Base Supporting Schedules
53.53-II-B-1	Plant held for Future Use
53.53-II-B-2	Construction Work In Progress
53.53-II-B-3	Claim for materials and supplies
53.53-II-B-6	Additional Items in Measure Of Value
53.53 II C	Operating Income Statement
53.53-II-C-1a	Budgeted Income Statement
53.53-II-C-1c	Income Statement present rates after adjustments
53.53-II-C-1d	Adjustment for revenue increase
53.53-II-C-1e	Income Statement requested rates
53.53-II-C-2	Similar schedule historic test year
53.53 II D	Income Statement Supporting Schedules
53.53-II-D-1	Schedule of revenues & expenses for FTY& HTY & variance explanation

53.53-II-D-2	Summary of test year adjustments
53.53-II-D-3	Nonrecurring & extraordinary items
53.53-II-D-4	Extraordinary property losses
53.53-II-D-5	Reserve for uncollectible
53.53-II-D-6	Claim for rate case expense
53.53-II-D-7a	Miscellaneous general expenses
53.53-II-D-7b	Outside service expenses
53.53-II-D-7c	Regulatory commission expenses
53.53-II-D-7d	Advertising expenses
53.53-II-D-7e	Research and Development
53.53-II-D-7f	Charitable and civic contributions
53.53-II-D-8	Affiliate charges for FTY and HTY
53.53-II-D-9	Social and Service organization memberships
53.53-II-D-10a	Avg & year-end # of employees & payroll & benefit expense – union
53.53-II-D-10b	Avg & year-end # of employees & payroll & benefit expense - non-union
53.53-II-D-10cc	Avg & year-end # of employees & payroll & benefit expense - mgt
53.53-II-D-10d	Wage rate, salary & benefit changes
53.53-II-D-10e	Claimed test year expense and employee benefit expense
53.53-II-D-10f	Percentage of O&M portion and basis
53.53-II-D-11	Leasing costs and method for calculating
53.53-II-D-12	Past & anticipated accounting changes & internal/external audit reports
53.53-II-D-13	Gross salvage, CR, net salvage for 4 previous years
53.53-II-D-26	Other items
53.53 II E	Budgeted Data
53.53-II-E-1	Copies of budgets & explanation of process
53.53-II-E-2	Budgets (operating & capital) for 3 years
53.53-III	RATE OF RETURN

53.53-III-E	Parent - Subsidiary Relationship
53.53-III-E-3	Balance sheet and income statement consolidated/parent
53.53-III-E-4	Organizational chart
53.53-III-F	General Financial Data
53.53-III-F-1	Quarterly and annual reports
53.53-III-F-2	Projected capital requirements and sources
53.53-V	PLANT & DEPRECIATION
53.53-V-A	Adjusted original cost with accumulated depreciation
53.53-V-A-1	Schedule of plant in service by function
53.53-V-A-3	Supporting schedules
53.53-V-A-4	Schedule of rate case adjustments
53.53-VI	UNADJUSTED BALANCE SHEETS AND INCOME STATEMENTS
53.53-VI-a	Balance sheet - 3 years
53.53-VI-b	Income Statement - 3 years
53.53-VI-c	Plant in Service - 3 years
53.53-VI-d	Accumulated depreciation - 3 years

Cost Elements

<u>Cost Element</u>	<u>Description</u>
10	Labor
11	Overtime Labor
12	Paid for Time Not Worked
14	Rent
15	Incentive Compensation
20	Stores Issues and Returns
22	Materials Purchased by Contractors
23	Materials Purchased
24	Utilities
30	Transportation
40	Telephone Services
42	Other Rent
43	Data Processing Leases
44	Insurance
45	Mobile Phone / Pager Costs
49	Regulatory Assessment & Fees
50	Healthcare & Misc. Benefits
51	Employee Expenses
52	Community Relations
53	Surcharge Revenue Offset
54	Pole Attachment Fees
55	Fiber Lease & Sonet Network – DQE Comm
56	DataCom Service Fees
57	Outside Engineering Services
58	Consulting Services
59	Outside Services
60	Pension Costs
61	Transmission Expenses
65	Uncollectible Accounts
66	Deferred Cost
67	Reimbursements
70	Social Security & Unemployment Taxes
72	Mailing Costs
75	Memberships / Dues
76	Business Meals
88	Subsidiary Reimbursements
99	Miscellaneous

<u>Organization</u>	<u>Cost Center</u>	<u>Cost Center Name</u>
Office of CEO	001	Office of the CEO
	400	Senior VP & CFO
Customer Service	019	Chief Customer Officer
	030	Credit & Collections
	032	Corporate Communications & Citizenship
	310	Universal Services Surcharge
	480	Energy Efficiency & Demand Reduction
	483	Metering Systems
	484	Street Lighting & Unmetered Services
	489	AMI Operations
	490	Customer Contact Center
	493	Customer Experience
	495	Universal Services
	496	Customer Billing
	498	Electric Vehicles
	499	Meter Operations
	553	Customer Affordability & Innovation
	847	Business Customers
General Counsel, Rate & Regulatory Affairs	002	Risk Management
	003	Internal Audit
	004	Regulatory Legal
	005	VP Office of General Counsel
	006	Commercial
	007	Compliance Services
	010	Regulatory and Consumer Relations
	020	Business Development
	034	Litigation & FERC
	040	Governmental Affairs
	050	Labor & Employment
	415	New Development Connections
	460	Federal & RTO Affairs
	465	Supply Procurement & Settlement
	470	Rates & Tariff Services
	492	State Regulatory Affairs

<u>Organization</u>	<u>Cost Center</u>	<u>Cost Center Name</u>
Human Resources	300	VP of Human Resources
	301	Employee & Labor Relations
	302	Organizational Development & Training
	303	Diversity & Inclusion
	500	Talent Acquisition
	512	HR Program & Services
	513	Other Benefits
	571	Retirement Programs
	573	Health & Wellness
Procurement & Supply Chain	561	Supply Chain Management
	586	Materials Management
Information Technology	364	Project Management Office
	365	Business Solutions
	366	Enterprise Architecture
	367	Deployment & Release Management
	440	Solutions Consulting
	445	Corporate Applications
	452	Metering Applications
	538	IT Network Services
	539	IT Service Management
	540	Office of the CIO
	541	Quality Assurance
	545	Computing Platforms
	546	Network Services
	547	Operations Systems
	548	Customer Apps
	551	Work, Asset & Financial Management
	552	Data and Integrations
	560	Information Security
	562	Governance, Risk & Compliance
	564	Identity & Access Management
Office of CFO	099	Innovation Center
	404	Pension Benefits
	406	Corporate Controller
	407	Tax Reporting
	409	Business Valuation & Analysis
	410	Accounting & Financial Reporting
	422	Accounts Payable & Payroll
	435	FP&A

<u>Organization</u>	<u>Cost Center</u>	<u>Cost Center Name</u>
	437	Workers Compensation
	438	Treasury Operations
	476	Affordability Office
	477	Business Process & Maturity
	478	Business Analytics
	494	Business Performance – SPARK
Operations	311	Health & Safety
	351	Workforce Development
	451	ADMS
	502	Vegetation Management
	503	Project Management
	520	Shops & Testing
	530	Property Services
	549	Telecommunications
	565	Real Estate and Rights of Way
	572	Transportation Services
	705	Environmental
	810	Asset Management
	820	Engineering
	821	Third Party Attachments
	830	Work Management & Performance
	832	Maint & Services - Penn Hills
	833	Maint & Services - McKeesport
	838	Maint & Services - Raccoon
	839	Maint & Services - Edison
	840	Operations Center
	845	Maint & Services - Preble
	848	Security Services
	849	Outage Coordination & Field Ops
	850	Transmission Planning
	852	Substation - Raccoon
	853	Substation - Preble Avenue
	855	Underground
Other	008	Subsidiary Reimbursements
	009	RTO Settlements
	096	Corporate Cost center
	101	AFUDC
	860	Purchased Power

DUQUESNE LIGHT COMPANY					
STATEMENT OF INCOME					
Operating Budget					
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total 12 Mos. 12/31/2021
UTILITY OPERATING INCOME					
Operating Revenues (400)	\$ 230,447,275	\$ 228,498,991	\$ 278,947,920	\$ 237,776,693	\$ 975,670,880
Operating Expenses					
Operation Expenses (401)	101,840,087	94,270,359	115,497,569	92,698,515	404,306,530
Maintenance Expenses (402)	12,093,528	11,194,621	13,715,356	11,007,965	48,011,470
Depreciation Expense (403)	50,348,046	50,905,500	51,780,423	52,821,031	205,855,000
Amort. & Depl. Of Utility Plant (404-405)	-	-	-	-	-
Regulatory Debits (Credits), net (407.3,407.4)	-	-	-	-	-
Taxes Other Than Income Taxes (408)	15,131,591	14,406,191	17,568,881	14,744,337	61,851,000
Income Taxes - Federal (409.1)	7,249,837	7,467,507	11,554,742	8,251,322	34,523,408
Income Taxes - Other (409.1)	2,632,693	2,711,737	4,195,968	2,996,370	12,536,768
Provision for Deferred Income Taxes, net (410.1,411.1)	(498,215)	(513,173)	(794,052)	(567,038)	(2,372,478)
Investment Tax Credit, net (411.7)	-	-	-	-	-
Total Utility Operating Expenses	188,797,567	180,442,741	213,518,888	181,952,502	764,711,698
Net Utility Operating Income	41,649,708	48,056,250	65,429,033	55,824,191	210,959,182
OTHER INCOME AND DEDUCTIONS					
Other Income					
Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-	-
Interest and Dividend Income (419)	-	-	-	-	-
Allowance for Other Funds Used During Construction (419.1)	867,548	1,261,799	1,661,856	1,832,969	5,624,172
Miscellaneous Nonoperating Income (421)	-	-	-	-	-
Gain on Disposition of Property (421.1)	-	-	-	-	-
Total Other Income	867,548	1,261,799	1,661,856	1,832,969	5,624,172
Other Income Deductions					
Loss on Disposition of Property (421.2)	-	-	-	-	-
Donations (426.1)	847,074	1,133,274	757,274	1,094,739	3,832,360
Penalties (426.3)	-	-	-	-	-
Exp. for Certain Civic, Political, & Related Activities (426.4)	-	-	-	-	-
Other Deductions (426.5)	-	-	-	-	-
Total Other Income Deductions	847,074	1,133,274	757,274	1,094,739	3,832,360
Taxes Applicable to Other Income and Deductions					
Income Taxes - Federal (409.2)	(21,274)	(21,912)	(33,906)	(24,212)	(101,304)
Income Taxes - Other (409.2)	(8,470)	(8,724)	(13,500)	(9,640)	(40,334)
Provision for Def. Inc. Taxes (410.2)	237,113	244,232	377,909	269,868	1,129,122
(Less) Provision for Def. Inc. Taxes (411.2)	(98,663)	(101,625)	(157,249)	(112,292)	(469,830)
Total Taxes on Other Inc. and Ded.	108,706	111,970	173,255	123,723	517,655
Net Other Income and Deductions	(88,232)	16,555	731,327	614,508	1,274,158
Interest Charges					
Interest on Long-Term Debt (427)	14,496,750	14,496,750	14,496,750	14,496,750	57,987,000
Amortization of Debt Disc. and Expense (428)	-	-	-	-	-
Amortization of Loss on Reacquired Debt (428.1)	764,866	435,726	555,723	642,440	2,398,755
Amortization of Premium on Debt - Credit (429)	-	-	-	-	-
Amortization of Gain on Reacquired Debt - Credit (429.1)	-	-	-	-	-
Interest on Debt to Assoc. Companies (430)	10,521	37,388	93,343	281,362	422,614
Other Interest Expense (431)	204,041	265,020	230,118	193,541	892,719
Allowance for Borrowed Funds Used During Construction-Cr. (432)	(422,333)	(422,333)	(422,333)	(422,333)	(1,689,332)
Net Interest Charges	15,053,845	14,812,551	14,953,600	15,191,760	60,011,756
Net Income	\$ 26,507,631	\$ 33,260,254	\$ 51,206,759	\$ 41,246,939	\$ 152,221,584

DUQUESNE LIGHT COMPANY					
STATEMENT OF INCOME					
Operating Budget					
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total 12 Mos. 12/31/2022
UTILITY OPERATING INCOME					
Operating Revenues (400)	\$ 236,013,810	\$ 234,018,465	\$ 285,686,006	\$ 243,520,273	\$ 999,238,555
Operating Expenses					
Operation Expenses (401)	107,554,438	99,559,965	121,978,256	97,899,924	426,992,584
Maintenance Expenses (402)	11,683,944	10,815,482	13,250,844	10,635,147	46,385,416
Depreciation Expense (403)	52,681,096	53,264,381	54,179,847	55,268,676	215,394,000
Amort. & Depl. Of Utility Plant (404-405)	-	-	-	-	-
Regulatory Debits (Credits), net (407.3,407.4)	-	-	-	-	-
Taxes Other Than Income Taxes (408)	16,109,538	15,190,885	18,103,153	15,185,425	64,589,000
Income Taxes - Federal (409.1)	7,227,561	7,444,561	11,519,237	8,225,968	34,417,327
Income Taxes - Other (409.1)	2,624,603	2,703,404	4,183,075	2,987,163	12,498,246
Provision for Deferred Income Taxes, net (410.1,411.1)	(496,684)	(511,597)	(791,612)	(565,296)	(2,365,188)
Investment Tax Credit, net (411.7)	-	-	-	-	-
Total Utility Operating Expenses	197,384,496	188,467,082	222,422,800	189,637,006	797,911,384
Net Utility Operating Income	38,629,314	45,551,384	63,263,206	53,883,267	201,327,171
OTHER INCOME AND DEDUCTIONS					
Other Income					
Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-	-
Interest and Dividend Income (419)	-	-	-	-	-
Allowance for Other Funds Used During Construction (419.1)	1,064,962	1,548,926	2,040,019	2,250,070	6,903,977
Miscellaneous Nonoperating Income (421)	-	-	-	-	-
Gain on Disposition of Property (421.1)	-	-	-	-	-
Total Other Income	1,064,962	1,548,926	2,040,019	2,250,070	6,903,977
Other Income Deductions					
Loss on Disposition of Property (421.2)	-	-	-	-	-
Donations (426.1)	833,218	1,165,668	761,418	1,158,482	3,918,786
Penalties (426.3)	-	-	-	-	-
Exp. for Certain Civic, Political, & Related Activities (426.4)	-	-	-	-	-
Other Deductions (426.5)	-	-	-	-	-
Total Other Income Deductions	833,218	1,165,668	761,418	1,158,482	3,918,786
Taxes Applicable to Other Income and Deductions					
Income Taxes - Federal (409.2)	(35,442)	(36,506)	(56,488)	(40,338)	(168,774)
Income Taxes - Other (409.2)	(14,111)	(14,535)	(22,490)	(16,061)	(67,197)
Provision for Def. Inc. Taxes (410.2)	395,035	406,895	629,604	449,604	1,881,138
(Less) Provision for Def. Inc. Taxes (411.2)	(164,375)	(169,310)	(261,979)	(187,081)	(782,744)
Total Taxes on Other Inc. and Ded.	181,107	186,544	288,646	206,124	862,422
Net Other Income and Deductions	50,638	196,714	989,954	885,463	2,122,769
Interest Charges					
Interest on Long-Term Debt (427)	14,646,978	15,714,174	15,714,174	15,714,174	61,789,500
Amortization of Debt Disc. and Expense (428)	-	-	-	-	-
Amortization of Loss on Reacquired Debt (428.1)	777,669	443,020	565,025	653,194	2,438,909
Amortization of Premium on Debt - Credit (429)	-	-	-	-	-
Amortization of Gain on Reacquired Debt - Credit (429.1)	-	-	-	-	-
Interest on Debt to Assoc. Companies (430)	284,290	289,073	293,356	261,341	1,128,059
Other Interest Expense (431)	205,304	269,139	233,021	196,038	903,502
Allowance for Borrowed Funds Used During Construction-Cr. (432)	(422,333)	(422,333)	(422,333)	(422,333)	(1,689,332)
Net Interest Charges	15,491,908	16,293,074	16,383,243	16,402,413	64,570,638
Net Income	\$ 23,188,044	\$ 29,455,025	\$ 47,869,917	\$ 38,366,316	\$ 138,879,301

Exhibit JAB-5

Page 1 of 2

OPERATION AND MAINTENANCE EXPENSES					
12 MONTHS ENDED DECEMBER 31, 2019					
ACTUALS VS. FULLY PROJECTED FUTURE TEST YEAR					
(\$ IN THOUSANDS)					
Line No	Description	Account No.	12 Months Ended December 31, 2019 (\$ in Thousands)		Variance
			Actual	Forecast FPFTY	
Purchased Power Expenses:					
1	Purchased Power	555	\$ -	\$ -	\$ -
2	Other Power Supply Expense	556	218,613	201,436	17,177
3	Total Purchased Power Expenses		218,613	201,436	17,177
Transmission Expense:					
4	Operation Supervision & Engineering	560	950	766	184
5	Load Dispatching	561	1,083	949	134
6	Station Expenses	562	115	166	(51)
7	Overhead Line Expenses	563	206	599	(393)
8	Underground Line Expenses	564	303	88	214
9	Transmission of Electricity by Others	565	-	-	-
10	Miscellaneous Transmission Expenses	566	4,825	6,252	(1,426)
11	Rents	567	-	-	-
12	Maintenance Supervision & Engineering	568	639	508	131
13	Maintenance of Structures	569	943	1,161	(218)
14	Maintenance of Station Equipment	570	1,806	1,912	(107)
15	Overhead Lines	571	759	645	114
16	Underground Lines	572	7	114	(106)
17	Miscellaneous Maintenance & Repair	573	275	371	(95)
18	Total Transmission Expenses		11,912	13,530	(1,618)
Distribution Expense:					
19	Operation Supervision & Engineering	580	6,890	5,381	1,508
20	Load Dispatching	581	1,307	1,211	96
21	Station Expenses	582	359	415	(56)
22	Overhead Line Expense	583	950	933	16
23	Underground Line Expense	584	423	482	(59)
24	Street Lighting & Signal Systems	585	-	-	-
25	Meter Expenses	586	1,450	1,187	263
26	Customer Installations Expense	587	-	-	-
27	Miscellaneous Expenses	588	7,555	7,761	(206)
28	Rents	589	-	-	-
29	Total Distribution Operation Expenses		18,934	17,372	1,563
30	Maintenance Supervision & Engineering	590	(14)	446	(460)
31	Maintenance of Structures	591	123	156	(33)
32	Maintenance of Station Equipment	592	3,376	2,684	692
33	Maintenance of OH lines	593	23,733	31,644	(7,912)
34	Maintenance of Underground lines	594	1,564	1,173	391
35	Maintenance of Line Transformers	595	19	25	(6)
36	Maintenance of Street Lighting & Signals	596	441	509	(69)
37	Maintenance of Meters	597	596	419	177
38	Maintenance of Miscellaneous Plant	598	119	69	49
39	Total Distribution Maintenance Expenses		29,955	37,125	(7,170)
40	Total Distribution Expenses		48,890	54,497	(5,607)

Exhibit JAB-5

OPERATION AND MAINTENANCE EXPENSES						
12 MONTHS ENDED DECEMBER 31, 2019						
ACTUALS VS. FULLY PROJECTED FUTURE TEST YEAR						
(\$ IN THOUSANDS)						
					12 Months Ended December 31, 2019 (\$ in Thousands)	
Line No	Description	Account No.	Actual	Forecast FPFTY	Variance	
	Customer Accounting Expense:					
41	Supervision	901	9,661	4,279	5,381	
42	Customer Assistance	902	1,909	2,508	(599)	
43	Records & Collections	903	5,089	11,497	(6,407)	
44	Uncollectible Accounts	904	6,338	8,645	(2,307)	
45	Miscellaneous Expenses	905	-	-	-	
46	Total Customer Accounts Expense		22,996	26,929	(3,932)	
	Customer Services Expense:					
47	Customer Service-Supervision	907	-	-	-	
48	Customer Service-Customer Assistance	908	22,746	24,294	(1,548)	
49	Customer Service-Information and Instruction	909	-	-	-	
50	Customer Service-Miscellaneous Service & Info	910	-	-	-	
51	Total Customer Service & Informational Expenses		22,746	24,294	(1,548)	
	Sales Expense:					
52	Supervision	911	-	-	-	
53	Demonstration and Selling Expenses	912	-	-	-	
54	Advertising Expenses	913	-	-	-	
55	Miscellaneous Sales Expenses	914	-	-	-	
56	Total Sales Expense		-	-	-	
	Administrative & General Expenses:					
57	Administrative and General Salaries	920	37,577	37,725	(148)	
58	Office Supplies and Expenses	921	7,061	12,465	(5,404)	
59	Administrative Expenses Transferred - Credit	922	-	-	-	
60	Outside Services Employed	923	37,862	40,304	(2,442)	
61	Property Insurance	924	5,726	6,075	(349)	
62	Injuries and Damages	925	521	566	(45)	
63	Employee Pension and Benefits	926	12,839	12,128	711	
64	Regulatory Commission Expenses	928	782	407	375	
65	General Advertising Expenses			-	-	
66	Miscellaneous General Expenses	930	8,979	11,604	(2,625)	
67	Rents	931	3,932	3,354	578	
68	Total Operation		115,279	124,628	(9,349)	
69	Maintenance of General Plant	935	12,001	14,528	(2,527)	
70	Total Administrative and General Expenses		127,280	139,156	(11,876)	
71	TOTAL OPERATION & MAINTENANCE EXPENSES		\$ 452,438	\$ 459,842	\$ (7,404)	

Exhibit JAB-6

Duquesne Light Company					
Fully Projected Future Test Year - 12 Months Ended December 31, 2019					
ADDITIONS TO PLANT					
01/01/2019 - 12/31/2019					
			12 Months Ended April		
Line #	Description	Account Number	Actual	Forecast FPFTY	Variance
Intangible Plant					
1	Organization	301	-	-	-
2	Franchises and consents	302	-	-	-
3	Misc intangible plant	303	41,848	41,341	507
4	Total Intangible		41,848	41,341	507
Production Plant					
5	Land and land rights	310	-	-	-
6	Structures and Improvements	311	-	-	-
7	Misc power plant equipment	316	-	-	-
8	Total Production Plant		-	-	-
Storage Plant					
9	Land and land rights	340	-	-	-
10	Structures and improvements	341	-	-	-
11	Misc power plant equipment	346	-	-	-
12	Total Storage and Equipment		-	-	-
13	Total Production Plant		41,848	41,341	507
Transmission Plant					
14	Land and land rights	350	216	763	(547)
15	Structures and improvements	352	2,929	5,241	(2,312)
16	Station equipment	353	9,788	14,584	(4,796)
17	Towers and fixtures	354	295	691	(396)
18	Poles and fixtures	355	2,126	549	1,577
19	Overhead conductors, devices	356	1,784	3,835	(2,051)
20	Underground conduit	357	-	-	-
21	Undergrnd conductors, devices	358	100	-	100
22	Roads and trails	359	908	-	908
23	Regional transmission - computer hardware	382	-	2,214	(2,214)
24	Regional transmission - computer software	383	-	5,414	(5,414)
25	Total Transmission Plant		18,146	33,291	(15,145)
Distribution Plant					
26	Land and land rights	360	1,733	-	1,733
27	Structures and improvements	361	2,861	465	2,396
28	Station equipment	362	23,436	31,473	(8,037)
29	Poles, towers and fixtures	364	51,903	34,054	17,849
30	Overhead conductors, devices	365	39,177	24,679	14,498
31	Underground conduit	366	(3,008)	8,758	(11,766)
32	Undergrnd conductors, devices	367	29,046	14,519	14,527
33	Line transformers	368	23,873	31,632	(7,759)
34	Services	369	1,642	5,855	(4,213)
35	Meters	370	8,575	16,772	(8,197)
37	Street lighting, signal system	373	2,163	617	1,546
38	Total Distribution Plant		181,399	168,824	12,575
General Plant					
39	Land and land rights	389	-	-	-
40	Structures and improvements	390	15,226	4,846	10,380
41	Office furniture, equipment	391	5,477	8,512	(3,035)
42	Transportation equipment	392	3,162	7,000	(3,838)
43	Stores equipment	393	-	-	-
44	Tools, shop, garage equipment	394	4,047	1,831	2,216
45	Laboratory equipment	395	1	-	1
46	Power operated equipment	396	108	-	108
47	Communication equipment	397	6,352	11,776	(5,424)
48	Miscellaneous equipment	398	-	-	-
49	Other tangible property	399	-	-	-
50	Total General Plant		34,374	33,965	409
51	Total Additions		275,766	277,421	(1,655)

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 3

Direct Testimony of Todd A. Mobley

Subject: Sales Forecast

Date: April 16, 2021

DIRECT TESTIMONY OF TODD A. MOBLEY

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24

Q. Please state your full name and business address.

A. Todd Allen Mobley; 411 Seventh Avenue, 7th Floor, Pittsburgh, PA 15219.

Q. What is your position at Duquesne Light Company (“Duquesne Light” or “Company”)?

A. Director, Business Analytics.

Q. How long have you worked at Duquesne Light?

A. Since June 2014.

Q. What are your current responsibilities?

A. In addition to other responsibilities, I manage Duquesne Light’s sales throughput forecasting.

Q. What are your qualifications, work experience and educational background?

A. I have a Bachelor of Science in Mathematics and a Master of Business Administration from the University of Notre Dame, including classes in statistics, probability, and regression modeling and forecasting. Beyond my time at Duquesne Light, relevant work experience includes more than three years of experience as a Quantitative Analyst at Allegheny Energy. I also have industry training through Itron’s Energy Forecasting Group.

1 **Q. What is the purpose of your direct testimony regarding Duquesne Light's**
2 **request for increased rates?**

3 A. The purpose of my testimony is to present the Company's sales forecast and the
4 methodology used in its development.

5
6 **Q. Are you sponsoring any exhibits as part of your direct testimony?**

7 A. Yes, I am. I am sponsoring Exhibit TM-1, which is the past five years of weather
8 normalized Company sales segmented by customer class. I am also sponsoring
9 Exhibit TM-2, which is the Company's forecast of sales during the Historical Test
10 Year through 2025, including the Future Test Year and Fully Projected Future Test
11 Year, also segmented by customer class. Finally, I am sponsoring Exhibit TM-3,
12 which displays the savings we expect to achieve through the Company's Act 129
13 Programs for the period of 2020 through 2025.

14
15 **Q. Please explain how these exhibits were prepared?**

16 A. These exhibits were prepared by me, starting with Exhibit TM-1, which is based on
17 weather normalized internal Company sales records. Exhibit TM-2 comes from the
18 results of the annual forecast models I develop, which will be further described in
19 this testimony. Lastly, Exhibit TM-3 comes from the Company's most recent filing
20 detailing our energy efficiency and conservation ("EE&C") programs related to PA
21 Act 129. The Company's revised Act 129 EE&C Plan for the period June 1, 2021
22 through May 31, 2025 was filed with the Public Utility Commission on March 1,
23 2021.

24

1 **Q. Before discussing your findings and methodology in detail, could you please**
2 **address whether you accounted for the impacts of the COVID-19 pandemic?**

3 A. Yes. The COVID-19 pandemic has had significant impacts across many aspects of
4 customers' lives, including their electric consumption patterns. These anomalous
5 impacts are most prominent in the Historic Test Year (HTY), 2020, as my findings
6 below indicate. I discuss how the Company accounted for pandemic impacts in
7 sales forecasts later in my testimony.

8

9 **Q. Please summarize your findings.**

10 A. The forecast assumes normal temperature patterns for all years. Duquesne Light
11 control area sales declined 3.5% between 2019 and the Historic Test Year (HTY).
12 Control area sales are projected to decline an additional 0.2% between the HTY
13 and the Future Test Year (FTY). Control area sales are projected to decline an
14 additional 0.6% between the FTY and the Fully Projected Future Test Year
15 (FPFTY). Total control area sales are projected to decline at a compound annual
16 growth rate of 1.4% between 2019 and 2025.

17 Residential usage comprises approximately 32% of Duquesne Light's
18 annual sales during the FPFTY, and this segment is expected to decline at a
19 compound annual growth rate of 1.3% between 2019 and 2025. This projected
20 decline is being driven by energy efficiency and distributed generation trends, and
21 is partially offset by projected customer and electric vehicle (EV) growth.

22 Commercial usage comprises approximately 48% of Duquesne Light's
23 annual sales, and this segment is expected to decline at a compound annual growth
24 rate of 1.6% between 2019 and 2025. This projected decline is being driven by

1 energy efficiency and distributed generation trends, partially offset by growth
2 associated with EV and new large customers.

3 Finally, Industrial usage comprises approximately 20% of Duquesne
4 Light's annual sales. This segment is expected to decline at a compound annual
5 growth rate of 1.1% between 2019 and 2025. The projected decline is being driven
6 by energy efficiency trends and customer declines.

7 These forecasts are detailed in Exhibit TM-2.

8

9 **Q. What procedures and methodology does Duquesne Light utilize for preparing**
10 **its forecasts?**

11 A. I develop the sales forecasts by modeling each rate and customer class separately,
12 using multiple regression. For Residential and Commercial rate classes, I employ
13 Itron's Statistically Adjusted End-Use (SAE) framework, which captures electricity
14 usage for heating, cooling, and all other end-uses through a series of composite
15 variables. For Industrial rate classes, I use multiple regressions more heavily reliant
16 on trend variables.

17 The raw regression forecasts are then adjusted for a handful of external
18 factors, namely: projected growth in electric vehicles, growth in distributed
19 generation connections, known and potential new large commercial and industrial
20 customers, anticipated adoption of electric buses, and for Industrial rate classes,
21 projected deemed Act 129 energy efficiency savings. The outcome is a calendar
22 monthly forecast for kWh and customer count by rate class.

23

24 **Q. What data do you utilize for the inputs into your forecasts?**

- 1 A. The main data inputs used in the forecast models and their sources include:
- 2 • Historical kWh sales, customer count, and net metering requests by rate class
 - 3 provided internally
 - 4 • 15 year historical daily temperature for Duquesne Light territory provided by
 - 5 AccuWeather.
 - 6 • Historical and forecasted regional energy efficiency trends provided by Itron
 - 7 via the Energy Information Administration
 - 8 • Historical and projected Duquesne Light Act 129 program deemed savings for
 - 9 Industrial customer class
 - 10 • Historical and forecasted economic data for Allegheny and Beaver Counties
 - 11 provided by Oxford Economics
 - 12 • Electric Vehicle electricity usage forecast provided by Electric Power Research
 - 13 Institute
 - 14 • Projected growth rates in solar installations for PA provided by US Solar
 - 15 Market Insight report from GTM Research
 - 16 • Market intelligence regarding known and potential new large commercial and
 - 17 industrial customers and known and potential behind-the-meter generation
 - 18 projects
 - 19 • Google's Community Mobility Reports, which chart movement trends over
 - 20 time by geography, and across different categories of places such as retail and
 - 21 recreation, workplaces, and residential.

22

1 **Q. How are Duquesne Light Company's Pa. Act 129 Energy Efficiency and**
2 **Conservation obligations factored into your forecasts?**

3 A. For Residential and Commercial classes, all energy efficiency and conservation
4 effects, inclusive of Act 129, are incorporated through Itron's SAE model
5 framework, which leverages the Energy Information Administration regional
6 forecasts regarding end use equipment and appliance efficiency and saturation
7 trends. For Industrial classes, the projected Act 129 deemed savings are subtracted
8 from the unadjusted forecasts.

9
10 **Q. Are there any major events impacting the Company's test year forecasts?**

11 A. Major events addressed through adjustments to the raw regression forecasts and
12 include: projected growth in electric vehicles, growth in net metering connections,
13 known and potential new large commercial and industrial customers, known and
14 potential behind-the-meter generation projects, and anticipated adoption of electric
15 buses.

16 In addition to the above, the COVID-19 pandemic impacted the HTY,
17 serving to increase Residential usage and decrease Commercial and Industrial
18 usage due to the associated increased shelter at home and work from home activity,
19 restrictions on business activities, and the overall downturn in economic activity.
20 These trends are reflected in the regressions through incorporating Google's
21 Community Mobility Reports.

22

23 **Q. How does the COVID-19 pandemic impact the FPFTY?**

1 A. The forecast assumes that restrictions on business activities and work-from-home
2 activity mostly return to normal, pre-pandemic conditions by late 2021, and thus do
3 not impact the FPFTY. However, the forecast also projects some level of permanent
4 increase in working from home, which serves to increase the Residential forecast
5 and decrease the Commercial forecast during the FPFTY as a result of this shift in
6 behavior. Beyond these direct responses to the pandemic, the economic impacts
7 and their related effects on the forecast are reflected through the projected economic
8 data provided by Oxford Economics.

9
10 **Q. Could you explain Duquesne Light Company's peak load demand forecasts?**

11 A. Our peak load demand forecasts are provided to us by PJM, our Regional
12 Transmission Organization. PJM develops peak load demand forecasts for each
13 zone in its territory, and provides these forecasts to its members.

14
15 **Q. Were your procedures and methodology for preparing these forecasts
16 consistent with those utilized in prior Duquesne Light proceedings?**

17 A. Yes. With the exception of certain adjustments related to the COVID-19 pandemic,
18 which I discussed above, I employed the same methodology as in the Company's
19 prior base rates proceeding, Docket Nos. R-2018-3000124 et. al.

20
21 **Q Does this conclude your direct testimony?**

22 A. Yes, it does. I reserve the right to supplement my testimony through the course of
23 this proceeding.

Duquense Light Company

Weather Normalized Annual Retail Sales (GWh) by Customer Class

	2015	2016	2017	2018	2019
Residential	4,023	4,040	3,988	4,063	4,026
Commerical	6,368	6,258	6,142	6,121	6,034
Industrial	2,861	2,561	2,640	2,611	2,471
Lighting	57	56	53	54	53
Total	13,309	12,914	12,823	12,850	12,584

Year to Year Change by GWh

	2015	2016	2017	2018	2019
Residential		17	(51)	75	(37)
Commerical		(111)	(116)	(20)	(88)
Industrial		(301)	79	(28)	(140)
Lighting		(1)	(3)	1	(2)
Total		(395)	(91)	27	(266)

Year to Year Change by Percentage

	2015	2016	2017	2018	2019
Residential		0.4%	-1.3%	1.9%	-0.9%
Commerical		-1.7%	-1.9%	-0.3%	-1.4%
Industrial		-10.5%	3.1%	-1.1%	-5.4%
Lighting		-1.2%	-5.2%	2.3%	-2.9%
Total		-3.0%	-0.7%	0.2%	-2.1%

Duquense Light Company

Forecasted Retail Sales (GWh) by Customer Class

	Historic Test Year 2020	Future Test Year 2021	Fully Projected Future Test Year			
			2022	2023	2024	2025
Residential	4,193	4,021	3,895	3,834	3,782	3,722
Commerical	5,549	5,645	5,711	5,624	5,556	5,463
Industrial	2,352	2,405	2,399	2,367	2,343	2,312
Lighting	51	53	53	53	53	53
Total	12,145	12,124	12,058	11,878	11,733	11,550

Year to Year Change by GWh

	Historic Test Year 2020	Future Test Year 2021	Fully Projected Future Test Year			
			2022	2023	2024	2025
Residential	167	(172)	(126)	(61)	(52)	(60)
Commerical	(485)	96	66	(86)	(69)	(92)
Industrial	(119)	53	(6)	(32)	(24)	(30)
Lighting	(2)	3	(0)	(0)	(0)	(0)
Total	(439)	(21)	(66)	(180)	(145)	(183)

Year to Year Change by Percentage

	Historic Test Year 2020	Future Test Year 2021	Fully Projected Future Test Year			
			2022	2023	2024	2025
Residential	4.1%	-4.1%	-3.1%	-1.6%	-1.3%	-1.6%
Commerical	-8.0%	1.7%	1.2%	-1.5%	-1.2%	-1.7%
Industrial	-4.8%	2.2%	-0.2%	-1.3%	-1.0%	-1.3%
Lighting	-3.5%	5.0%	-0.4%	-0.4%	-0.4%	-0.4%
Total	-3.5%	-0.2%	-0.5%	-1.5%	-1.2%	-1.6%

Note: Historic Test Year (2020) is weather normalized

Duquense Light Company

Act 129 Program Savings (GWh) by Customer Class

	Historic Test Year 2020	Future Test Year 2021	Fully Projected Future Test Year 2022	2023	2024	2025
Residential	40	73	107	144	180	214
Commercial	28	54	79	103	128	152
Industrial	18	33	48	62	75	87
Lighting	-	-	-	-	-	-
Total	86	160	235	309	383	453

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 4**

Direct Testimony of Benjamin Buxton Morris

Subjects: Electrical System, Planning Process, Reliability Performance, Plant Additions, Vegetation Management, Consolidated Tax Savings Adjustment

Date: April 16, 2021

1 **DIRECT TESTIMONY OF BENJAMIN BUXTON MORRIS**

2

3 **I. INTRODUCTION**

4 **Q. Please state your full name and business address.**

5 A. My name is Benjamin Buxton Morris. My business address is 2825 New Beaver
6 Avenue, Pittsburgh, PA 15233

7

8 **Q. What is your position at Duquesne Light Company?**

9 A. I am the Director, Operations Work Management & Performance for Duquesne
10 Light Company (“Duquesne Light” or the “Company”).

11

12 **Q. Please summarize your responsibilities and duties as they relate to this**
13 **testimony.**

14 A. In my capacity as the Director, Operations Work Management & Performance, I
15 currently have three primary areas of responsibility: (1) Work Planning, (2) Work
16 Management, and (3) Work Performance.

17 The first of these areas, Work Planning, involves leading the development
18 of a five-year plan for Operations’ construction, inspection, and maintenance work
19 as part of the Company’s annual business planning process. Additionally, this
20 group tracks the Operations’ performance versus its schedule and cost targets
21 through a given year.

22 The second of these areas, Work Management, involves administering the
23 work of Operations’ field resources to ensure that the work being undertaken aligns

1 with what was included in the five-year plan for construction, inspection, and
2 maintenance work. This administration includes the facilitation of decisions
3 between the insourcing and outsourcing of work, depending on the capacity of the
4 Company's field workers to take on new work at any given point in time. The
5 administration of work also includes the scheduling of work for Company field
6 workers and the provision of asset accounting support, work order management,
7 and other clerical duties to the Company's field management.

8 The third and final of these areas, Work Performance, involves the
9 development, reporting, and analysis of key performance indicators for Operations.
10 The Work Performance function enables Company management to make data-
11 driven decisions with respect to its operations. Additionally, the Work Performance
12 function performs ad hoc quantitative analyses in support of the same goal of
13 operational excellence.

14 I am providing this testimony on behalf of the Company primarily due to
15 my oversight of the development of the five-year plan for Operations' construction,
16 inspection, and maintenance work, discussed above in the context of the Work
17 Planning function. This five-year plan underpins the operational expenditures for
18 which the Company is seeking recovery through this proceeding.

19

20 **Q. Please provide your educational background and describe your professional**
21 **experience.**

22 A. As stated above, I currently am the Director, Operations Work Management &
23 Performance at Duquesne Light. Prior to this role, I served as the Senior Manager,

1 Operations Strategic Planning from November 2016 through February 2017; the
2 Senior Manager, Strategic Planning & Operational Analytics from October 2015
3 through October 2016; and the Manager, Operational Analytics from December
4 2014 through September 2015.

5 Prior to joining Duquesne Light, I was a Vice President in the Regulated
6 Utilities group of Macquarie Infrastructure and Real Assets, Inc. (“MIRA”), where
7 I helped to identify new private equity investment opportunities and to manage
8 existing private equity investments in the regulated utility industry. Specific private
9 equity investments in the regulated utility industry that I helped to manage for
10 MIRA included investments in Duquesne Light; in Aquarion Company, a water
11 utility serving approximately 220,000 customers in Connecticut, Massachusetts,
12 and New Hampshire; and in Hawaii Gas, a gas utility serving approximately 68,000
13 customers in Hawaii.

14 Prior to joining MIRA, I was an Associate in the Oil & Gas investment
15 banking group of Macquarie Capital (USA) Inc., where I worked with clients in the
16 upstream, midstream, downstream, and equipment/services sectors of the oil and
17 gas industry. Specifically, I helped to provide strategic advice related to mergers
18 and acquisitions, restructurings, and recapitalizations and to raise capital in the
19 private and public equity and debt capital markets.

20 With respect to my educational background, I hold Bachelor of Arts degrees
21 from Middlebury College and from Columbia University. I additionally hold a
22 Master of Arts degree from Middlebury College, a Master of Finance degree from
23 INSEAD, and a Master of Business Administration degree from Columbia

1 University. I am credentialed by the Project Management Institute as a Project
2 Management Professional. I am credentialed by the Utility Safety & Ops
3 Leadership Network as a Certified Utility Safety Professional.

4
5 **Q. What is the purpose of your direct testimony?**

6 A. The purpose of my testimony is to describe and explain Duquesne Light's plant
7 additions in 2020, 2021, and 2022, which are the historic test year ("HTY"), future
8 test year ("FTY"), and fully projected future test year ("FPFTY"), respectively.
9 Specifically, my testimony describes: (1) Duquesne Light's electric delivery
10 system, (2) Duquesne Light's planning process to ensure its electric system
11 continues to meet the needs of its customers, (3) the Company's historical reliability
12 performance, (4) major plant additions through the FPFTY, (5) the Company's
13 vegetation management practices, and (6) the Company's plant additions in relation
14 to the consolidated tax savings adjustment ("CTA") calculation.

15
16 **II. ELECTRICAL SYSTEM**

17 **Q. Could you briefly describe Duquesne Light's electric system?**

18 A. Duquesne Light provides electric service to more than 600,000 customers located
19 primarily in Allegheny and Beaver counties (including the city of Pittsburgh), a
20 service territory of approximately 817 square miles. Duquesne Light delivers
21 electricity from a variety of generation sources through a transmission and
22 distribution system at the voltages and in the quantity required by our customers.
23 The system includes approximately 7,484 miles of distribution and sub-

1 transmission lines, approximately 669 miles of transmission lines, 159 company-
2 owned substations, 195 customer-owned substations, approximately 212,227 utility
3 poles, and 51,434 distribution transformers.

4 The transmission system consists of a network of 345 kV, 138 kV, and 69
5 kV transmission lines that supply a series of substations. These lines move bulk
6 power from various sources of supply, which are not owned by Duquesne Light, to
7 the places in Duquesne Light's service territory where it is needed. These lines are
8 the most reliable form of power delivery and are the most electrically efficient.
9 They enable the movement of large quantities of bulk power with minimal energy
10 loss or voltage drop. These transmission lines supply power to several types of
11 substations within our service territory. Substation transformers then convert the
12 transmission voltages to lower (distribution) voltages that are used for distribution
13 to the majority of Duquesne Light's customers. Costs for transmission assets are
14 recovered through Duquesne Light's FERC-approved formula rate.

15 Once converted down to distribution voltages (typically 23 kV or 4 kV,
16 except in our downtown Pittsburgh network system where there is both 11 kV and
17 23 kV primary distribution voltage), electricity is delivered to customers through
18 the local distribution system. The local distribution system consists of distribution
19 lines, transformers, switches, breakers, and other electrical equipment that
20 Duquesne Light uses to deliver power from the various substations to the customer.

21
22 **III. PLANNING PROCESS**

1 **Q. Does Duquesne Light have a planning process to ensure its electric system is**
2 **reliable and able to meet the needs of its customers?**

3 A. Yes. Duquesne Light’s planning process encompasses a review of plant additions
4 needed for service restoration, customer commitments, service capacity and
5 reliability, and infrastructure support. This planning process addresses both our
6 annual investment needs for plant additions and replacements as well as necessary
7 investments in our energy delivery and support infrastructure to replace physical
8 infrastructure that is either nearing obsolescence or unable to meet our customers’
9 needs.

10 In light of evolving customer behaviors and expectations, Duquesne Light’s
11 planning process takes into account the changing nature of the distribution system.
12 For instance, as the Company’s customers seek to interconnect DERs to the
13 distribution grid, Duquesne Light’s Distribution Planning team studies the grid’s
14 capacity to host DERs at our customers’ proposed interconnection-points, and
15 develops plans by which to facilitate the interconnection process. Similarly, as our
16 customers purchase electric vehicles and charge them at their residences or places
17 of business, Duquesne Light’s Distribution Planning team works to ensure that our
18 grid has sufficient capacity to support the increased demand on the system.

19

20 **IV. RELIABILITY PERFORMANCE**

21 **Q. Has Duquesne Light been able to maintain high levels of reliability since its**
22 **last base rate proceeding?**

1 A. Yes. The Company has maintained high levels of reliability. The Company
2 measures its reliability performance based on three system and customer reliability
3 metrics: System Average Interruption Duration Index (“SAIDI”), System Average
4 Interruption Frequency Index (“SAIFI”), and Customer Average Interruption
5 Duration Index (“CAIDI”). The Company consistently has performed well against
6 the standards set by the Commission.

7
8 **Q. Please summarize Duquesne Light’s reliability metrics in recent history (e.g.,
9 over the past five years of benchmarked data).**

10 A. Over the past five years of benchmarked data (*i.e.*, 2016 through 2020 utilizing a
11 combination of the Pennsylvania Public Utility Commission’s annual *Electric
12 Service Reliability in Pennsylvania* report) for 2016 through 2019 and large Electric
13 Distribution Companies’ (“EDCs”) individual *Quarterly Electric Reliability
14 Reports* for the fourth quarter of 2020 (Docket No. M-2016-2522508), Duquesne
15 Light has been, on average over the five-year period, either the top-performing
16 large EDC or the second top-performing large EDC in the Commonwealth,
17 depending on the specific reliability metric.

18 For the SAIDI reliability metric over the 2016 through 2020 period,
19 Duquesne Light was the top-performing (*i.e.*, #1) of the Commonwealth’s seven
20 large EDCs over the five-year period (*i.e.*, the arithmetic mean of 2016 through
21 2020 performance). With respect to individual years’ performances, Duquesne
22 Light was the #1 large EDC in 2016, 2018, 2019, and 2020 and the #3 large EDC
23 in 2017. Duquesne Light performed better than the Company’s Benchmark and

1 Standard values of 126 and 182, respectively, in each of the five years. This
 2 information is summarized in the following table.

3

4 **Table 1 - SAIDI Performance Among Large Pennsylvania EDCs, 2016-2020**

	2016	2017	2018	2019	2020	Mean
Duquesne Light	70	112	89	106	111	98
Benchmark	126	126	126	126	126	126
Standard	182	182	182	182	182	182
PA Large EDC "2"	178	217	165	253	190	201
PA Large EDC "3"	106	82	106	205	116	123
PA Large EDC "4"	171	239	195	252	214	214
PA Large EDC "5"	104	160	152	178	179	155
PA Large EDC "6"	94	104	141	150	122	122
PA Large EDC "7"	159	214	209	196	241	204
Rank (Duquesne Light)	#1	#3	#1	#1	#1	#1
Percentile (Duquesne Light)	0%	33%	0%	0%	0%	0%

5

6 For the SAIFI reliability metric over the 2016 through 2020 period, Duquesne Light
 7 was the second top-performing (*i.e.*, #2) of the Commonwealth's seven large EDCs
 8 over the five-year period (*i.e.*, the arithmetic mean of 2016 through 2020
 9 performance). With respect to individual years' performances, Duquesne Light was
 10 the #1 large EDC in 2018 and 2020; the #2 large EDC in 2016 and 2019; and the
 11 #3 large EDC in 2017. Duquesne Light performed better than the Company's
 12 Benchmark and Standard values of 1.17 and 1.40, respectively, in each of the five
 13 years. This information is summarized in the following table.

14

1

Table 2 - SAIFI Performance Among Large Pennsylvania EDCs, 2016-2020

	2016	2017	2018	2019	2020	Mean
Duquesne Light	0.85	0.98	0.84	1.01	0.84	0.90
Benchmark	1.17	1.17	1.17	1.17	1.17	1.17
Standard	1.40	1.40	1.40	1.40	1.40	1.40
PA Large EDC "2"	1.44	1.47	1.27	1.54	1.27	1.40
PA Large EDC "3"	1.00	0.83	0.97	1.08	0.84	0.94
PA Large EDC "4"	1.43	1.73	1.71	1.72	1.58	1.63
PA Large EDC "5"	1.09	1.06	1.10	1.38	0.97	1.12
PA Large EDC "6"	0.78	0.71	0.84	0.85	0.90	0.82
PA Large EDC "7"	1.08	1.29	1.22	1.19	1.12	1.18
Rank (Duquesne Light)	#2	#3	#1	#2	#1	#2
Percentile (Duquesne Light)	17%	33%	0%	17%	0%	17%

2

3 For the CAIDI reliability metric over the 2016 through 2020 period, Duquesne
4 Light was the top-performing (*i.e.*, #1) of the Commonwealth's seven large EDCs
5 over the five-year period (*i.e.*, the arithmetic mean of 2016 through 2020
6 performance). With respect to individual years' performances, Duquesne Light was
7 the #1 large EDC in 2016, 2018, 2019, and 2020 and the #2 large EDC in 2017.
8 Duquesne Light performed better than the Company's Benchmark value of 108 in
9 all years except 2017 and 2020, which were years marked by high storm activity.
10 Duquesne Light performed better than the Company's Standard value of 130 in
11 each of the five years except 2020. This information is summarized in the following
12 table.

13

1

2

Table 3 - CAIDI Performance Among Pennsylvania EDCs, 2016-2020

	2016	2017	2018	2019	2020	Mean
Duquesne Light	82	115	106	106	132	108
Benchmark	108	108	108	108	108	108
Standard	130	130	130	130	130	130
PA Large EDC "2"	124	147	130	164	150	143
PA Large EDC "3"	106	99	110	189	137	128
PA Large EDC "4"	120	138	114	147	136	131
PA Large EDC "5"	95	150	138	129	185	139
PA Large EDC "6"	121	146	168	176	135	149
PA Large EDC "7"	147	166	171	165	216	173
Rank (Duquesne Light)	#1	#2	#1	#1	#1	#1
Percentile (Duquesne Light)	0%	17%	0%	0%	0%	0%

3

4

Duquesne Light’s attributes its strong reliability performance over the 2016 to 2020 period to the Company’s ongoing T&D System Capacity and Reliability plant additions and vegetation management efforts.

5

6

7

8

Q. Please summarize Duquesne Light’s reliability metrics for 2020.

9

A. For 2020, the Company’s SAIDI, SAIFI, and CAIDI performance was 111, 0.84, and 132, respectively. The Company’s 2020 performance was below (*i.e.*, favorable to) the Benchmark values for SAIDI and SAIFI, but the Company’s 2020 value for CAIDI was above (*i.e.*, unfavorable to) the Benchmark and Standard values as detailed in the chart below:

10

11

12

13

14

1

Table 4 - Duquesne Light 2020 Reliability Metrics

	SAIDI	SAIFI	CAIDI
2020	111	0.84	132
Benchmark	126	1.17	108
Standard	182	1.40	130

2

3

4

5

6

7

8

9

The Company attributes its CAIDI results in 2020 to increased storm activity during the year. The Company experienced a total of 27 Storm Days in 2020. The Company had five PUC Reportable Storms in 2020, which occurred in the months of April, June, July, August, and November. The Company had one Major Event Exclusion in 2020. In light of this higher storm activity, the Company’s 2020 reliability performance was significantly impacted by the contribution of storm days. This fact is illustrated in the following table.

10

11

Table 5 - Duquesne Light 2020 Reliability Metrics by Day Type

	Incidents	SAIDI	SAIFI	CAIDI
Blue Sky Days	2,216	49	0.56	88
Storm Days	1,003	62	0.28	220
All Days	3,219	111	0.84	132
Benchmark	-	126	1.17	108
Standard	-	182	1.40	130

12

13

14

15

16

17

18

The Company’s 2020 reliability performance on Blue Sky days was significantly below (*i.e.*, favorable to) the Benchmark and Standard values. In contemplation of increasing storm frequency and severity, the Company plans to continue to increase its reliability-driven capital investment and storm restoration work, among other efforts, as I discuss in further detail below.

1 **Q. What steps is the Company taking to further improve its service reliability and**
2 **reduce outages?**

3 A. Duquesne Light must continue to invest in its distribution system to maintain and
4 enhance its reliability and resilience. The Company's plant additions to this end are
5 made in accordance with our planning process described above. Additionally,
6 Duquesne Light must continue to maintain vegetation around its distribution assets
7 to improve service reliability and reduce outages. The Company's vegetation
8 management efforts are described in Section VI.

9 In addition to Duquesne Light's traditional transmission and distribution
10 plant investments and vegetation management activities, the Company is investing
11 in technology designed to help improve reaction time to service interruptions.
12 Specifically, Duquesne Light is investing in an outage management system
13 ("OMS") that will be implemented in 2022. This project is described in the "Plant
14 Additions" section of this testimony, under the category of "IT Programs and
15 Projects."

16

17 **V. PLANT ADDITIONS**

18 **Q. Can you summarize the process used by Duquesne Light to determine which**
19 **plant additions are necessary and when they must be added?**

20 A. Yes. Duquesne Light identifies the need and priority for plant additions by
21 comparing knowledge regarding the condition and use of its assets to knowledge
22 regarding the future performance requirements of those assets. In cases when a
23 problem with future performance is predicted, or where a need to improve

1 performance has been identified, Duquesne Light engineers develop a variety of
2 reasonable alternatives to resolve the problem or meet the need. Each alternative is
3 then evaluated on its technical and financial merits and the alternative with the
4 greatest customer value consistent with Duquesne Light's materials, design, and
5 construction standards is recommended.

6 A Company management team reviews these recommended plant additions
7 and challenges the underlying technical and financial facts, assumptions, and
8 conclusions. This process ensures that appropriate analytical rigor is applied to the
9 decision-making process and ensures that each plant addition is considered within
10 the context of all other capital needs. This is an iterative process that continues until
11 a final decision is made on a plant addition.

12 Approved plant additions are then included in an integrated work plan that
13 is used by Duquesne Light planners, engineers, schedulers, and project managers
14 to ensure optimum sequencing of the many different additions made during any
15 given year. As projects are completed, field supervisors perform project reviews to
16 assure the scope of work has been completed and then notify the plant accounting
17 department to ensure proper accounting treatment of the capital project.

18

19 **Q. Can you explain how Duquesne Light seeks to balance plant additions with**
20 **customer affordability?**

21 A. Yes. With respect to plant additions, Duquesne Light strives to render its electric
22 distribution service as affordable as possible for our customers by (1) making plant
23 additions only when the Company believes that it is prudent to do so by virtue of

1 our planning process, (2) employing or procuring the least-cost labor, materials,
2 and services that meet our materials, design, and construction standards, and (3)
3 striving to maximize efficiency and productivity in our design and construction
4 processes. The Company is also increasingly exploring alternatives to traditional
5 distribution facility investments (also called “non-wires alternatives”) as potentially
6 cost-effective electric delivery solutions.

7
8 **Q. Please explain the reasons why Duquesne Light invests in its distribution**
9 **system.**

10 A. Duquesne Light makes plant additions in order to provide safe and reliable service
11 to our customers. Plant additions, including those planned through the end of the
12 FPFTY, are necessary for five primary reasons and are categorized accordingly as:
13 (1) Transmission and Distribution (“T&D”) Service Restoration, (2) T&D
14 Customer Commitments, (3) T&D System Capacity and Reliability, (4) T&D
15 Support, and (5) IT Projects & Programs. The value of plant additions in these five
16 functional categories during the HTY, FTY, and FPFTY is summarized in Exhibit
17 BBM-1.

18
19 **Q. Please explain Duquesne Light's anticipated Plant Additions for the time**
20 **period of 2020, 2021, and 2022.**

21 A. Duquesne Light plans to make \$549.9 million of additions to Distribution Plant for
22 the time period of 2020, 2021, and 2022. In addition to this amount, Duquesne Light
23 plans to make \$186.0 million of additions to Transmission Plant during the same

1 time period. The Company is not claiming any Transmission Plant additions in its
 2 rate base claim in this proceeding. Supporting these additions to both Distribution
 3 Plant and Transmission Plant, the Company plans to make \$71.8 million and \$69.6
 4 million of additions to General Plant and Intangible Plant, respectively, for the
 5 period of 2020, 2021, and 2022. The value of plant additions in these accounting
 6 categories during the HTY, FTY, and FPFTY is summarized in Exhibit BBM-2.

7

8 **Q. How do these Distribution Plant addition values compare with those of recent**
 9 **years (e.g., 2017, 2018, and 2019)?**

10 A. Duquesne Light's anticipated Distribution Plant additions for 2020, 2021, and 2022
 11 are comparable to recent years. The table, below, illustrates that the Company's
 12 Distribution Plant additions range between a low of \$161.0 million in 2022 and a
 13 high of \$216.9 million in 2018. 2022 is a relatively low year for Distribution Plant
 14 additions, but the Company is anticipating a relatively high level of Transmission
 15 Plant additions that same year.

16

17

Table 6 - Plant Additions, 2017-2022

	2017	2018	2019	2020	2021	2022
				HTY	FTY	FPFTY
<i>\$ Millions</i>	Actual	Actual	Actual	Actual	Forecast	Forecast
Intangible	\$23.3	\$32.9	\$39.8	\$12.7	\$29.6	\$27.2
Transmission	26.6	36.1	18.1	53.9	48.5	83.6
Regional Transmission	1.1	0.2	-	-	-	-
Distribution	166.4	216.9	181.4	178.9	210.0	161.0
General	21.8	30.9	43.3	10.2	31.7	29.9
Total	\$239.2	\$317.0	\$282.6	\$255.7	\$319.8	\$301.8

18

1 It is worth noting that the Duquesne Light's actual Distribution Plant additions for
2 2018 and 2019 exceeded its projections for those years presented in its last base
3 rate case, R-2018-3000124. Specifically, the Company made \$216.9 million of
4 Distribution Plant additions in 2018, compared with its original projection of
5 \$153.5 million. Similarly, Duquesne Light made \$181.4 million of Distribution
6 Plant additions in 2019, compared with its original projection of \$159.8 million.

7

8 **Q. Please explain T&D Service Restoration as a primary reason for making plant**
9 **additions.**

10 A. Duquesne Light customers expect their electric service to be restored promptly if it
11 is interrupted. T&D Service Restoration includes plant additions to replace
12 equipment that has failed and either resulted in a service interruption to Duquesne
13 Light customers or presented a significant risk of an imminent service interruption.
14 Plant additions in this category include additions to replace equipment failures
15 related to storms, adverse weather conditions, animal contacts, and equipment that
16 fails due to reaching the end of its service life. This category also includes plant
17 additions in response to outages caused by people and/or their equipment, including
18 motor vehicle crashes.

19 Forecasts of plant additions needed for Service Restoration are estimated
20 based on previous years' experience.

21

22 **Q. Please summarize the types of plant additions that are included in the January**
23 **1, 2020 through December 31, 2022, projections for T&D Service Restoration.**

1 A. In the time period of 2020, 2021, and 2022, Duquesne Light projects to make
2 \$111.3 million of plant additions in the T&D Service Restoration category. The
3 service restoration program provides funding for the restoration of equipment that
4 may require replacement due to damage caused by storms, wind, ice, or heat.
5 Replacement includes both overhead and underground facilities. It also includes
6 funding to replace equipment that may fail and cause customer outages or has the
7 potential for causing imminent outages to customers. In calendar year 2020,
8 Duquesne Light made \$39.6 million of plant additions in the T&D Service
9 Restoration category.

10

11 **Q. Please explain T&D Customer Commitments as a primary reason for making**
12 **plant additions.**

13 A. Duquesne Light serves residential, commercial, industrial, and lighting customers.
14 All customer classes rely on us to provide service for new or remodeled homes and
15 businesses, and also to upgrade existing services to meet new capacity requirements
16 they may have as a result of additional load such as computers, air conditioning,
17 and modernization. T&D Customer Commitments also include plant additions
18 associated with relocations of Company facilities that are regularly requested by
19 governmental agencies due to highway improvements or other rights-of-way
20 interferences. These projects include road widening, bridge repairs, sewer and
21 water main replacements/upgrades, or other infrastructure improvements.

22 Forecasts of plant additions needed as a result of T&D Customer
23 Commitments are based upon forecasted economic conditions in the Duquesne

1 Light service area, projected number of new customers, major customer projects
2 that are known to us, and projects identified to us by state, county, city and local
3 municipalities.

4

5 **Q. Please summarize the types of plant additions that are included in the January**
6 **1, 2020 through December 31, 2022, projections for T&D Customer**
7 **Commitments.**

8 A. In the time period of 2020, 2021, and 2022, Duquesne Light projects making \$68.3
9 million of plant additions for T&D Customer Commitments. This amount funds
10 hundreds of various sized projects to install overhead or underground distribution
11 equipment requested by residential, commercial or industrial customers, or
12 governmental agencies in accordance with Duquesne Light service policies.

13

14 **Q. Please explain T&D System Capacity and Reliability as a primary reason for**
15 **making plant additions.**

16 A. Duquesne Light customers expect our electric system to provide the equipment
17 capacity needed to assure reliability and voltage stability. Plant additions to the
18 Duquesne Light electric system are required to ensure that it continues to meet those
19 needs as customer load grows or the location of load shifts within the Duquesne
20 Light service territory. The types of additions required to ensure service capacity
21 and reliability include substation upgrades, circuit extensions and conversions to
22 ensure the distribution system meets our customers' voltage and load requirements,

1 and the installation of new equipment to replace deteriorated, obsolete, or failed
2 equipment.

3 Forecasts of plant additions needed to ensure T&D System Capacity and
4 Reliability are identified through analysis of inspection and maintenance program
5 results, reliability data analysis, reviews of customer requests, and an engineering
6 review of load growth in particular areas.

7
8 **Q. Please summarize the types of plant additions that are included in the January**
9 **1, 2020 through December 31, 2022, projections for T&D System Capacity and**
10 **Reliability.**

11 A. In the time period of 2020, 2021, and 2022, Duquesne Light's projections include
12 making \$515.6 million of plant additions for T&D System Capacity and Reliability.
13 The T&D System Capacity and Reliability forecasted plant additions of \$515.6
14 million includes \$433.3 million of programs and projects to address emergent
15 issues and to systematically replace equipment that is at the end of its useful life.
16 The remaining \$82.3 million is related to programs and projects approved as a part
17 of the Company's current Long Term Infrastructure Improvement Plan ("LTIIIP")
18 for the period through December 31, 2022.

19
20 **Q. Please describe the Company's major T&D System Capacity and Reliability**
21 **plant additions through the FPFTY that are not included in the current LTIIIP.**

22 A. There are three major capital programs and projects included in the T&D System
23 Capacity and Reliability category that are not included in the current LTIIIP. They

1 are (1) the Pole Assessment, Repair, and Replacement Program, (2) the Establish
2 Riazzi Substation Project, and (3) the Oakland Capacity and Resiliency Project.

3

4 **Q. Please describe the Pole Assessment, Repair, and Replacement Program.**

5 A. This program includes the replacement and repair of poles and any associated
6 supporting equipment for distribution class voltages. Transmission poles that fail
7 inspection are replaced under a separate program. As required by Duquesne Light's
8 Inspection and Maintenance ("I&M")¹ plan, the Company inspects distribution
9 poles on a 12-year cycle. The I&M plan also provides for the replacement of poles
10 as necessary and appropriate based on the condition of the pole.

11 The Company anticipates making \$61.3 million of plant additions in the
12 period from 2020 through 2022 as a result of this program.

13

14 **Q. Is this an increase from prior years?**

15 A. Yes, Duquesne Light is projecting increased cost of plant additions for its Pole
16 Assessment, Repair, and Replacement Program relative to prior years. A time-
17 series of plant additions related to the Pole Assessment, Repair, and Replacement
18 Program can be found in the following table.

19

20

¹ Duquesne Light files its Inspection and Maintenance plan with the PUC as required by 52 Pa. Code § 57.195. See Docket No. M-2009-2094773.

1 **Table 7 - Pole Assessment, Repair, and Replacement Additions, 2017-2022**

	2017	2018	2019	2020	2021	2022	'17-'22
	-	-	-	HTY	FTY	FPFTY	-
<i>\$ Millions</i>	Actual	Actual	Actual	Actual	Forecast	Forecast	CAGR
Plant Additions	\$9.9	\$21.1	\$24.7	\$21.3	\$22.1	\$20.8	16.0%

2

3 The table, above, shows an increase in plant additions related to the Company's
 4 Pole Assessment, Repair, and Replacement Program beginning in 2018. This
 5 increase is driven both by an increased failure rate in the Company's pole
 6 inspections, which has resulted in the need to replace a larger number of poles, and
 7 by an increase in the number of poles contracted out for replacement due to internal
 8 resource constraints resulting from the need to replace more poles, which has
 9 resulted in a higher unit-cost than internally replaced poles. The increased failure
 10 rate that Duquesne Light has experienced is the result of a combination of the
 11 condition of the poles in the specific geographic areas being inspected and the
 12 implementation of a new, more accurate testing methodology by the Company. To
 13 help mitigate the increase in plant additions, Duquesne Light began in 2019 to
 14 reinforce, as opposed to replace, certain poles that did not pass inspection. These
 15 facts are seen in the following table.

16

17

Table 8 - Pole Inspections and Replacement, 2017-2022

	2017	2018	2019	2020	2021	2022	'17-'22
	-	-	-	HTY	FTY	FPFTY	-
	Actual	Actual	Actual	Actual	Forecast	Forecast	CAGR
Poles Inspected	18,363	17,955	18,325	17,781	18,181	18,000	(0.4%)
Inspection Failure Rate	7.4%	9.3%	10.6%	11.7%	11.5%	11.5%	9.3%
Poles Failed	1,354	1,662	1,949	2,074	2,091	2,070	8.9%
Poles Reinforced	-	-	186	463	455	450	N/A
Poles Replaced	1,175	1,614	1,998	1,644	1,808	1,620	6.6%
Plant Additions (\$ Millions)	\$9.9	\$21.1	\$24.7	\$21.3	\$22.1	\$20.8	16.0%
Plant Additions / Pole Replaced	\$8,426	\$13,073	\$12,362	\$12,956	\$12,223	\$12,840	8.8%

This table illustrates a relatively constant level of Plant Additions related to pole replacements over the 2018 through 2022 period. Duquesne Light expects Plant Additions to remain generally around this same level through at least the time that the current twelve-year inspection and replacement cycle is completed.

Q. Please describe the Establish Riazzi Substation Project.

A. The Oakland area is a highly concentrated load center on the Duquesne Light system. There are four universities, three hospitals, two museums, and densely arranged homes, shops, and restaurants. Presently, this area is supplied by a single source, Oakland Substation. There are 22 circuits emanating from Oakland Substation with limited capacity ratings. The capacity ratings are limited due to the fact that Duquesne Light's distribution circuits are predominantly underground in Pittsburgh's urban Oakland neighborhood, and because underground distribution circuits located in the same duct bank cause each other to heat up, thermally, in a phenomenon known as "mutual heating." When distribution circuits are subject to thermal heating, they lose electric distribution capacity. Due to anticipated load growth and limited circuit ampacity, an additional power source to Oakland

1 Substation must be established in the form of a new 138 kV – 23 kV substation.
2 This substation is to be known as Riazzi Substation, and it will be located
3 centralized to Oakland Substation’s load center. Riazzi Substation will provide
4 power to customers in the neighborhoods of Oakland, Shadyside, Squirrel Hill,
5 Greenfield, Hazelwood, and Point Breeze.

6 This project will establish a new bulk substation in the Panther Hollow area
7 and adjacent to the underground Arsenal – Oakland 138 kV transmission line to
8 allow the line to be looped into the station. The substation is to consist of a 138 kV
9 ring bus with four bus sections; two 100 MVA, 138 kV–23 kV power transformers;
10 and three 23 kV bus sections each containing five 23 kV circuit positions.

11 The Company anticipates making \$36.7 million of plant additions in the
12 period from 2020 through 2022 as a result of this project.

13

14 **Q. Please describe the Oakland Capacity and Resiliency Project.**

15 A. The establishment of Riazzi Substation provides an alternate power source to
16 supply the Oakland area. The Establish Riazzi Substation project plan includes
17 construction of the substation and two distribution circuit getaways. The Oakland
18 Capacity and Resiliency Project will fully utilize Riazzi Substation by establishing
19 additional distribution duct paths and circuits. This expansion is intended to
20 alleviate forecasted overloads of Oakland Substation distribution circuits, eliminate
21 Oakland Substation circuits in order to increase ratings of the remaining circuits,
22 and transfer large customers from Oakland Substation to Riazzi Substation in order
23 to be able to support these and other customers. The scope of this project is to install

1 and extend an additional seven 23 kV circuits and underground infrastructure in
2 and around Riazzi Substation.

3 The Company anticipates placing \$17.6 million of plant additions in service
4 in the period from 2020 through 2022 as a result of this project.

5
6 **Q. You mentioned that the T&D System Capacity and Reliability category**
7 **included \$82.3 million in LTIP programs and projects. Please explain.**

8 A. On April 15, 2016, Duquesne Light filed a Petition for Approval of its LTIP
9 (“LTIP Petition”) at docket number P-2016-2540046. In the LTIP Petition,
10 Duquesne Light requested that the Commission approve its proposal for
11 accelerating the repair, improvement and replacement of aging infrastructure for
12 the six-year period beginning January 1, 2017. The Company’s LTIP was
13 approved on September 15, 2016.

14 On May 26, 2016, the Company filed a petition seeking approval of a
15 Distribution System Improvement Charge (“DSIC”). By Order entered April 20,
16 2017, the Commission approved the Company’s DSIC at docket number P-2016-
17 2540046. The Company recovers some costs associated with its LTIP through its
18 DSIC. As explained in the testimony of Mr. Davis (DLC Statement No. 1) and Mr.
19 Ogden (DLC Statement No. 16), the Company is proposing to roll current DSIC
20 into base rates and to reset the DSIC rate to zero.

21

22 **Q. Please explain T&D Support as a primary reason for making plant additions.**

1 A. Meeting the critical needs of Duquesne Light customers requires more than an
2 electric distribution system. It requires assets to support the workforce who operate
3 and maintain that system and provide other services to the Company's customers.
4 T&D Support plant additions include items such as new vehicle purchases needed
5 to replenish Duquesne Light's fleet upgrades to existing facilities, and the
6 construction of new facilities needed to support the Company's workforce.

7 Forecasts of plant additions for T&D Support are based on past experience
8 for items such as facility upgrades, and on analysis of needs for items such as new
9 facilities and vehicle replacements.

10

11 **Q. Please summarize the types of plant additions that are included in the January**
12 **1, 2020, through December 31, 2022, projections for T&D Support.**

13 A. In the time period of 2020, 2021, and 2022, Duquesne Light will anticipate making
14 \$80.7 million in T&D Support plant additions. These plant additions are primarily
15 programmatic in nature, and include annual additions to vehicle, metering, facility,
16 communications, and tools and testing equipment plant.

17

18 **Q. Please explain IT Programs and Projects as a primary reason for making plant**
19 **additions.**

20 A. Meeting the critical needs of customers requires IT assets to support the workforce
21 and systems that serve them.

22

1 **Q. Please summarize the types of plant additions that are included in the 2020,**
2 **2021, and 2022 projections for IT Programs and Projects.**

3 A. IT Programs and Projects plant additions include corporate applications, cyber
4 security, and Supervisory Control and Data Acquisition (“SCADA”), amongst
5 other needs. Forecasts of plant additions for IT Programs and Projects typically are
6 based both on past experience, on analyses of future needs for items such as
7 hardware and software upgrades or supplements, and on the specifics of projects’
8 scopes. Some of these projects, like the OMS implementation, have a direct impact
9 on Duquesne Light’s reliability.

10 The Company anticipates placing \$101.4 million of plant additions in
11 service in the period from 2020 through 2022 as a result of IT Programs and
12 Projects.

13
14 **Q. Please describe the OMS Project.**

15 A. The OMS Project is expected to automate Duquesne Light’s methods of handling
16 outages by utilizing a single system to group outages, track customers without
17 power, manage crews, update estimated times of restoration, and initiate automated
18 restoration verification.

19 The Company’s outage management process currently relies on the use of
20 paper maps, multiple computer applications and stand-alone databases to support
21 outage restoration. In today’s process, an Outage Analysis System (“OAS”)
22 processes customer calls and lists all electrical circuits in the vicinity. Employees
23 manually group customer outages together once the affected circuit is identified

1 and estimate the total number of customers without power. The outage management
2 process currently is labor intensive, as it requires teams of individuals to sort and
3 group individual trouble tickets, estimate customers out of power, enter data into
4 various computer systems, and perform manual customer callbacks.

5 The OMS implemented as part of this project will digitize and automate
6 Duquesne Light's current outage management process. For instance, where
7 Duquesne Light today has employees manually grouping customer outages
8 together once the affected circuit is identified and estimating the total number of
9 customers without power, in the future, the OMS automatically will group and
10 count customers together based on their electrical connectivity to one another.
11 Similarly, where the Company today must manually create the equivalent of a work
12 order into a restoration-specific work management system to repair identified
13 trouble, in the future, the OMS will serve as that same restoration-specific work
14 management system and eliminate the need for "swivel-chair" data-entry or for
15 electronic integrations between disparate restoration-related systems. With these
16 improvements to digitize and automate Duquesne Light's existing outage
17 management process, the Company believes that it should be able to decrease the
18 time and resources required to restore electric distribution service to our customers
19 following an outage.

20 The Company anticipates placing \$10.1 million of plant additions in service
21 in the period from 2020 through 2022 as a result of the OMS Project.

22

23 **VI. VEGETATION MANAGEMENT**

1 **Q. Please describe the Company’s vegetation management program.**

2 A. Duquesne Light professionally manages a comprehensive vegetation program
3 utilizing industry best management practices to provide safe and reliable
4 distribution service. This program is specifically designed for the management of
5 vegetation along Duquesne Light’s rights-of-way (“ROW”) for the dependable
6 operation of its distribution (4kV, 23kV, and 23TkV) system and includes: (i) select
7 tree pruning and removal within or along the ROW, (ii) hazard tree assessment and
8 the removal of defective, dead, or diseased trees within or along the ROW, and (iii)
9 the selective mechanical and/or chemical control of incompatible tall-growing
10 brush within the ROW. Specific methods for line clearance are chosen based on the
11 type of work involved while achieving it in a professional, economical, and
12 environmentally sound manner. This year-round operation ensures that the safety
13 and reliability of approximately 7,500 distribution circuit miles complies with
14 regulatory standards. The present frequency of vegetation management activities
15 for the distribution system ranges between four to six years.

16
17 **Q. What level of cost is the Company projecting for its vegetation management
18 program for the FPFTY?**

19 A. In total, the Company plans to spend \$20.8 million, comprising both expense and
20 capital costs, for its vegetation management program in the FPFTY. The Company
21 is requesting \$11.3 million of vegetation management expense in the FPFTY for
22 pruning and selective mechanical and/or chemical control of incompatible tall-
23 growing brush within the ROW. Additionally, the Company plans to make \$9.5

1 million of vegetation management capital expenditures in 2022 related to tree
2 removals and other ROW clearing.

3
4 **Q. Is this an increase from prior years?**

5 A. Yes, the Company's projected spending for its vegetation management activities in
6 the FPFTY does represent an increase from prior years. Duquesne Light is required
7 to manage vegetation within or along 1,300 miles of distribution circuits annually,
8 and these activities result in a mixture of both expense for pruning-type activities
9 and capital for removal-type activities. Depending on the vegetation management
10 needs of the specific distribution circuit-miles maintained in a given calendar year,
11 the mixture of pruning-type (*i.e.*, expense) vs. removal-type (*i.e.*, capital) activities
12 may fluctuate in a given calendar year. For this reason, looking at the total cost of
13 vegetation management activities, defined as the sum of both the pruning-type (*i.e.*,
14 expense) and removal-type (*i.e.*, capital) costs, provides the most meaningful view
15 of the true cost of the Company's vegetation management program. Additionally,
16 again dependent on the needs of the specific 1,300 circuit-miles maintained in a
17 given calendar year, each expense, capital, and total vegetation management costs
18 may fluctuate slightly from year to year. For this reason, a rolling arithmetic mean
19 (*e.g.*, a three-year mean) provides a normalized sense of cost-levels. The following
20 table provides time-series data for the Company's vegetation management costs.

1

Table 9 - Vegetation Management Costs, 2017-2022

	2017	2018	2019	2020	2021	2022	'17-'22
	-	-	-	HTY	FTY	FPFTY	-
<i>\$ Millions</i>	Actual	Actual	Actual	Actual	Forecast	Forecast	CAGR
Expense	\$11.7	\$11.4	\$11.9	\$9.9	\$8.7	\$11.3	(0.8%)
Capital	\$3.4	\$3.4	\$5.2	\$9.0	\$7.5	\$9.5	23.1%
Total	\$15.1	\$14.8	\$17.1	\$18.9	\$16.3	\$20.8	6.6%
<i>3-Year Mean</i>	<i>\$15.0</i>	<i>\$15.2</i>	<i>\$15.7</i>	<i>\$16.9</i>	<i>\$17.4</i>	<i>\$18.6</i>	<i>4.4%</i>

2

3 Focusing on the “3-Year Mean” for the Company’s total vegetation management
4 costs, one can see that these costs are forecast to increase at a compound annual
5 growth rate (“CAGR”) of 4.4% over the 2017 to 2022 period. This increase is
6 driven primarily by Duquesne Light’s removal-type (*i.e.*, capital) costs, which are
7 forecast to increase at a CAGR of 23.1% over the 2017 to 2022 period.

8 With specific respect to vegetation management expense, the above table
9 also illustrates that, while 2020 and 2021 were relatively low years for expense,
10 Duquesne Light’s forecasted 2022 level for expense is in line with the 2017 through
11 2019 period.

12 With specific respect to vegetation management capital, it is worth noting
13 that the one-time removal-type (*i.e.*, capital) activities ultimately should serve to
14 reduce ongoing pruning-type (*i.e.*, expense) activities, thereby reducing the multi-
15 year total cost of Duquesne Light’s vegetation management activities for the
16 Company’s customers. Ultimately, Duquesne Light’s vegetation management
17 capital should reduce over time as fewer removal-type activities remain on or near
18 the Company’s ROWs, and the ongoing pruning-type activities should be lower
19 than current levels since fewer vegetation units remain to be pruned.

1

2 **Q. Why are the Company's vegetation management costs increasing for the**
3 **FPFTY?**

4 A. While the Company's planned FPFTY vegetation management costs of \$20.8
5 million is an increase from prior years, this fact is more a function of the size and
6 quantity of the vegetation-units of the specific circuits along which Duquesne Light
7 plans to manage vegetation in the FPFTY than it is a reflection of either (1) a change
8 in total circuit-miles to be maintained, which remain fixed at the Company's
9 required 1,300 distribution circuit-miles per year, or (2) a change to the
10 specifications in accordance with which Company's manages vegetation along its
11 circuits.

12 Duquesne Light's total vegetation management cost is a function of the
13 number of vegetation-units (*i.e.*, trees) along the 1,300 distribution circuit-miles per
14 year that the Company manages. Duquesne Light's vegetation management
15 contractors walk the distribution circuit-miles that the Company intends to manage
16 each year and conduct an inventory of the different vegetation-units that will be
17 managed. In this manner, the Company creates an annual work plan and associated
18 cost forecast for the 1,300 distribution circuit-miles that it will maintain in a given
19 calendar year.

20 Since 2017, Duquesne Light has increased its focus on removal-type (*i.e.*,
21 capital) vegetation management activities as a means by which to improve the
22 reliability of the Company's electric distribution service for the benefit of our
23 customers. Specifically, Duquesne Light has been working to expand the removal

1 of vegetation units to the full width of the Company’s ROW. Additionally, in
2 cooperation with landowners adjacent to the Company’s ROWs, Duquesne Light
3 has removed trees alongside of, as opposed to within, the Company’s ROWs to
4 reduce the risk of certain trees falling into the ROWs and causing a service
5 interruption. This focus on expanding the width of Duquesne Light’s managed
6 corridors has increased the number of removal-type (e.g., capital) vegetation units
7 that the Company has encountered in managing vegetation within and along its
8 annual requirement of 1,300 distribution circuit-miles, and this fact is reflected in
9 Duquesne Light’s increased cost of removal-type (*i.e.*, capital) vegetation
10 management. These capital costs ultimately should decrease to lower levels once
11 the Company has completed expanding the width of its managed corridors.

12

13 **Q. What impact will the Company’s FPFTY vegetation management program**
14 **have on its reliability of service?**

15 A. As discussed above, Duquesne Light expects to be removing more vegetation-units
16 in the FPFTY than it did in the HTY and FTY. As each vegetation-unit along the
17 Company’s circuits poses a potential threat to reliability, Duquesne Light’s plan to
18 remove more vegetation-units in the FPFTY is anticipated to result in a
19 commensurately increased level of risk-reduction for the Company with respect to
20 vegetation-driven electric distribution service interruptions experienced by its
21 customers, all else equal.

22

23 **VII. CONSOLIDATED TAX SAVINGS ADJUSTMENT (“CTA”)**

1 **Q. In Mr. Simpson’s Exhibit MLS-2, he calculates the CTA to be \$5.8 million.**
2 **Has Duquesne Light used at least 50 percent of that amount to support**
3 **reliability or infrastructure related plant additions?**

4 A. Yes. Duquesne Light projects placing approximately \$549.9 million of Distribution
5 Plant additions in service in the period from 2020 through 2022, \$82.3 million of
6 which are attributable to LTIP Initiatives. This leaves \$467.6 million of
7 Distribution Plant additions projected to be placed in service in excess of the
8 Company’s LTIP plant in the period from 2020 through 2022. This \$467.6 million
9 amount is much greater than 50% of the \$5.8 million amount that Mr. Simpson
10 identifies as the CTA.

11

12 **VIII. CONCLUSION**

13 **Q. Are the plant additions and other programs described in your testimony**
14 **necessary?**

15 A. Yes, they are. The plant additions and other programs described herein are
16 necessary to meet the needs of Duquesne Light’s customers.

17

18 **Q. Has the Company included any plant additions related to its LTIP in its rate**
19 **base claim in this proceeding?**

20 A. As explained in the Direct Testimony of Mr. Davis, DLC Statement No. 1, and Mr.
21 Ogden, DLC Statement No. 16, the Company is proposing to roll its LTIP-related
22 plant additions and other DSIC-eligible rate base into base rates at this time and not
23 recover further costs through the Distribution System Improvement Charge, until

1 such time as the Company's DSIC-eligible rate base investment exceeds the levels
2 identified for the FPFTY.

3

4 **Q. Does this conclude your direct testimony?**

5 A. Yes, it does. I reserve the right to supplement my testimony through the course of
6 this proceeding.

Exhibit BBM-1

Duquesne Light Company

January 1, 2020 through December 31, 2022 Projected Plant Additions (by Category)

(\$)

	2020	2021	2022	2021-2022	2020-2022
	<i>HTY</i>	<i>FTY</i>	<i>FPPTY</i>	<i>TOTAL</i>	<i>TOTAL</i>
TRANSMISSION & DISTRIBUTION					
Service Restoration	\$39,639,571	\$35,757,076	\$35,933,174	\$71,690,250	\$111,329,820
Customer Commitments	20,966,621	23,596,974	23,717,968	47,314,942	68,281,563
Programs	58,029,045	66,657,723	68,854,350	135,512,073	193,541,118
Projects	45,469,321	105,193,380	89,095,976	194,289,356	239,758,676
LTIP Initiatives	41,169,684	20,889,335	20,224,819	41,114,154	82,283,838
System Capacity and Reliability	144,668,050	192,740,438	178,175,144	370,915,582	515,583,632
Support	24,063,494	30,396,186	26,250,880	56,647,065	80,710,559
Sub-Total	\$229,337,736	\$282,490,673	\$264,077,167	\$546,567,839	\$775,905,575
INFORMATION TECHNOLOGY					
Projects and Programs	26,342,784	37,322,002	37,716,555	75,038,557	101,381,341
TOTAL	\$255,680,520	\$319,812,675	\$301,793,722	\$621,606,397	\$877,286,917

Exhibit BBM-2

Duquesne Light Company

January 1, 2020 through December 31, 2022 Projected Plant Additions (by FERC Account)

(\$)

	2020	2021	2022	2021-2022	2020-2022
	<i>HTY</i>	<i>FTY</i>	<i>FPFTY</i>	<i>TOTAL</i>	<i>TOTAL</i>
INTANGIBLE PLANT					
301 - Organization	\$-	\$-	\$-	\$-	\$-
302 - Franchises and consents	-	-	-	-	-
303 - Miscellaneous intangible plant	12,703,108	29,647,233	27,232,316	56,879,549	69,582,656
Sub-Total	\$12,703,108	\$29,647,233	\$27,232,316	\$56,879,549	\$69,582,656
TRANSMISSION PLANT					
350 - Land and land rights	\$37,020	\$-	\$-	\$-	\$37,020
352 - Structures and improvements	(230,457)	1,451,472	-	1,451,472	1,221,015
353 - Station equipment	23,331,142	34,418,372	24,068,435	58,486,806	81,817,948
354 - Towers and fixtures	8,528,291	5,706,564	4,732,858	10,439,422	18,967,713
355 - Poles and fixtures	2,128,789	-	11,240,740	11,240,740	13,369,529
356 - Overhead conductors, devices	20,086,024	6,911,151	32,243,646	39,154,797	59,240,821
357 - Underground conduit	100,581	-	-	-	100,581
358 - Underground conductors, devices	(100,581)	-	11,354,566	11,354,566	11,253,985
359 - Roads and trails	-	-	-	-	-
382 - Trans computer equipment	-	-	-	-	-
383 - Trans intangible plant	-	-	-	-	-

Sub-Total	\$53,880,809	\$48,487,558	\$83,640,245	\$132,127,803	\$186,008,612
DISTRIBUTION PLANT					
360 - Land and land rights	\$-	\$-	\$-	\$-	\$-
361 - Structures and improvements	312,432	973,216	1,330,582	2,303,799	2,616,230
362 - Station equipment	17,912,406	27,022,055	8,611,115	35,633,170	53,545,576
364 - Poles, towers and fixtures	65,826,351	35,412,401	31,265,580	66,677,981	132,504,332
365 - Overhead conductors, devices	40,567,561	38,307,678	33,148,115	71,455,793	112,023,354
366 - Underground conduit	746,632	43,871,172	23,826,852	67,698,024	68,444,656
367 - Underground conductors, devices	16,809,585	15,558,996	19,744,819	35,303,815	52,113,399
368 - Line transformers	24,944,060	35,469,612	29,966,741	65,436,353	90,380,413
369 - Services	2,762,070	6,351,565	6,000,837	12,352,402	15,114,473
370 - Meters	7,065,279	5,433,694	5,465,856	10,899,550	17,964,829
371 - Installs customer premise	-	-	-	-	-
373 - Street lighting, signal system	1,918,068	1,613,451	1,621,983	3,235,433	5,153,502
Sub-Total	\$178,864,443	\$210,013,839	\$160,982,481	\$370,996,320	\$549,860,763
GENERAL PLANT					
389 - Land and land rights	\$-	\$-	\$-	\$-	\$-
390 - Structures and improvements	2,435,532	14,020,764	9,632,696	23,653,460	26,088,992
391 - Office furniture, equipment	(2,822,557)	8,132,416	10,822,001	18,954,417	16,131,860
392 - Transportation equipment	7,726,393	6,000,000	6,000,000	12,000,000	19,726,393
393 - Stores equipment	207,126	-	-	-	207,126
394 - Tools, shop, garage equipment	2,088,935	1,577,829	1,577,766	3,155,595	5,244,530
395 - Laboratory equipment	-	-	-	-	-
396 - Power operated equipment	-	-	-	-	-
397 - Communication equipment	596,731	1,933,036	1,906,217	3,839,253	4,435,984
398 - Miscellaneous equipment	-	-	-	-	-
399 - Other tangible property	-	-	-	-	-
Sub-Total	\$10,232,160	\$31,664,045	\$29,938,680	\$61,602,725	\$71,834,885

ADVANCED METERING INFRASTRUCTURE (AMI) SURCHARGE PLANT					
303 - Miscellaneous intangible plant	\$-	\$-	\$-	\$-	\$-
370 - Meters	-	-	-	-	-
397 - Communication equipment	-	-	-	-	-
Sub-Total	\$-	\$-	\$-	\$-	\$-
TOTAL	\$255,680,520	\$319,812,675	\$301,793,722	\$621,606,397	\$877,286,917

1

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 5**

**Direct Testimony of
Krysia Kubiak**

Subjects: New Business Stimulus Rider and Crisis Recovery Program

Dated: April 16, 2021

1 **I. INTRODUCTION**

2 **Q. Please state your full name and business address.**

3 A. My name is Krysia Kubiak. My business address is 411 Seventh Avenue, Pittsburgh, PA
4 15219.

5
6 **Q. By whom are you employed and in what capacity?**

7 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”) as
8 Director, External Affairs.

9
10 **Q. What are your job responsibilities?**

11 A. In my role with Duquesne Light, I oversee our teams that handle Regulatory Affairs,
12 Government Affairs, Clean Energy and New Development Connections, which helps new
13 customers with seamless transition to obtaining service for large construction projects.

14
15 **Q. What is your educational background?**

16 A. I am a licensed attorney in Pennsylvania. I graduated from Swarthmore College in 1994,
17 and from the College of William and Mary, Marshall-Wythe School of Law in 1997 with
18 a Juris Doctorate.

19
20 **Q. Please describe your professional experience.**

21 A. I am in my fourteenth year working for Duquesne Light. Prior to my current role, I worked
22 as an attorney for the Company handling litigation, Pennsylvania Public Utility
23 Commission (“PUC” or “Commission”) complaints and legal work at PJM Interconnection

1 LLC (“PJM”) and the Federal Energy Regulatory Commission (“FERC”). In those prior
2 roles, I developed an in-depth working knowledge of the legal and regulatory frameworks
3 that guided the Company’s customer-engagement, rate-setting, and financial assistance
4 programs.

5
6 **Q. What is the purpose of your testimony?**

7 A. The purpose of my testimony is to provide details supporting the proposal by Duquesne
8 Light to create two tariff riders that assist new and existing businesses that have
9 experienced financial hardship due to the COVID-19 pandemic. The remainder of my
10 testimony is organized as follows: Section II describes the COVID-19 pandemic and the
11 impact on the business community, Section III describes the New Business Stimulus Rider
12 (“NBSR”) proposal available to new customers in certain districts, and Section IV
13 describes the Crisis Recovery Program (“CRP”) available to existing business customers
14 who have been financially impacted by the COVID-19 pandemic.

15
16 **II. BACKGROUND**

17 **Q. Are you generally familiar with the COVID-19 pandemic?**

18 A. Yes. In or around March 11, 2020, the World Health Organization and the Centers for
19 Disease Control and Prevention (“CDC”) declared a novel coronavirus (“COVID-19”) a
20 “public health emergency of international concern,” and the U.S. Department of Health
21 and Human Services (“HHS”) Secretary declared that COVID -19 created a public health
22 emergency. On March 6, 2020 Pennsylvania Governor Tom Wolf proclaimed the
23 existence of a state-wide disaster emergency pursuant to 35 Pa. C.S. § 7301(c). Then, on

1 March 19, 2020, Governor Wolf issued an Executive Order mandating all non-life-
2 sustaining businesses in Pennsylvania close their physical locations because of the COVID-
3 19 crisis. As a result, many Pennsylvanians are experiencing financial hardship. On April
4 1, 2020, Governor Wolf issued a statewide stay-at-home order, allowing Pennsylvania
5 residents to leave their homes only for certain allowable activities and travel. On April 15,
6 2020, the Pennsylvania Secretary of Health issued an order directing life-sustaining
7 businesses to institute mitigation measures to protect the safety of employees and
8 customers. As mitigation efforts through the spring and into the summer limited the spread
9 of the virus, case counts were relatively low. In the fall of 2020, with the resumption of
10 certain congregant activities and in-person business operations, a resurgence of the
11 pandemic caused the Governor and Secretary of Health to repeatedly adjust their response
12 and renew mitigation orders at various times relating to limiting gatherings in social
13 settings, teleworking, business occupancy limits, alcohol sales and other restrictions on
14 business operations. As part of the November 23, 2020 order, the Secretary observed,
15 “Despite the efforts taken to date, the pandemic continues to spread, and taking action to
16 prevent that spread while continuing to allow for necessary resumption of economic and
17 social activity requires the Commonwealth to take steps to minimize the danger to
18 Pennsylvanians as a result of participating in that activity.” To limit spread related to
19 Thanksgiving holiday travel, the Governor concurrently issued a stay-at-home advisory
20 extending through January 4, 2021. That order halted all sit-down service for bars and
21 restaurants. According to the Pennsylvania COVID-19 Mitigation Guidelines as of late
22 January 2021, in-person businesses may operate at 75% occupancy, except in the following
23 instances: self-certified restaurants are restricted to 50% capacity for indoor dining; on-

1 premises alcohol consumption is conditionally permitted until 11 p.m.; gyms and spas are
2 restricted to 50% occupancy with appointments strongly encouraged; entertainment venues
3 such as casinos, theaters, and shopping malls are permitted to open at 50% occupancy.

4 Governor Wolf further amended his November 23, 2020 order, directing
5 Mitigation, Enforcement and Immunity Protections, such that on April 4, 2021 those
6 businesses identified above with 50% capacity restrictions were allowed to expand
7 operations to 75% occupancy. Social distancing, face covering, and other mitigation
8 measures still apply.

9 While Duquesne Light supports these efforts to protect public health and reduce the
10 spread of the COVID-19 virus, the Company recognizes that many businesses have been
11 adversely and disproportionately affected as a result of the restrictions. Specifically, small
12 businesses such as a restaurants, bars, gyms, child care centers and event venues have been
13 the hardest hit throughout this pandemic. Despite the recently expanded capacity, negative
14 residual impacts, including reluctant consumer behavior, will continue to affect businesses
15 to a significant degree for the foreseeable future.

16
17 **Q. How has the COVID-19 pandemic affected businesses in Duquesne Light's service**
18 **territory?**

19 A. Duquesne Light furnishes electric service to more than 600,000 customers throughout its
20 certificated service territory, which includes all or portions of Allegheny and Beaver
21 Counties and encompasses approximately 800 square miles in western Pennsylvania. Of
22 the 600,000 customers, approximately 55,000 customers are commercial business
23 accounts. According to a survey of economic impacts of the COVID-19 pandemic on

1 workers residing in Allegheny County conducted by the University Center for Social and
2 Urban Research (“UCSUR”) at the University of Pittsburgh, 20.1% of workers employed
3 at the beginning of March 2020 were no longer employed and receiving a wage or salary
4 at the time of the survey conducted between April 15 and May 8, 2020. 83.1% of these
5 reported that their recent separation was due to COVID-19.

6 According to the Allegheny Conference on Economic Development’s (“ACED”) *7*
8 Redefined Growth Outlook for Key Sectors and Near-term Solvency Risks for Small
9 Businesses, “... the region has lost over 200,000 jobs and has yet to recover 45% of them
10 [as of October 2020]. This represents a deeper setback than we experienced during the
11 Great Recession and even during the collapse of Pittsburgh’s industrial economy in the
12 early ‘80s.” Further, ACED offers, “Small businesses in the Pittsburgh region are
13 important engines of our region’s economy, accounting for 99% of all businesses and 75%
14 of all jobs. They play an integral role in every industry. Many of these businesses could
15 not absorb the pandemic-induced economic shock and are struggling to remain open. It is
16 vital that we shore up these lifelines for economies across our region, both related to jobs
17 and tax revenue for our towns and boroughs and to the essential role they play in
18 community vitality and sense of place. Many of these establishments are points of pride
19 in our communities and for our people – and must be supported as we move forward.” The
20 ACED analysis indicates that between a quarter and a third of small businesses (14,000 -
21 21,000) in the Pittsburgh region, accounting for between 100,000 – 188,000 jobs, are at
22 risk of closing permanently.

23 Data presently available to the Company demonstrates that small and medium
commercial customers are struggling to make payments. Duquesne Light anticipates that

1 small and medium commercial customers who have made timely payments prior to the
2 COVID-19 pandemic may increasingly become payment troubled due to the ongoing
3 pandemic. As of September 2020, small and medium commercial customers in Duquesne
4 Light's service territory are carrying approximately \$2 million more in delinquencies
5 compared to September 2019. The Company has observed that this payment difficulty has
6 affected certain businesses disproportionately, while other businesses continue to operate
7 with no delinquencies or delays in bill payment.

8
9 **Q. Have certain industries been disproportionately impacted by the COVID-19**
10 **pandemic?**

11 A. Yes. Due to the inherent nature of their operations, certain businesses are particularly
12 challenged to operate effectively, or at all, under the restrictions imposed to mitigate the
13 spread of the virus. Childcare centers, retail boutiques, restaurants, and bars have closed
14 in Duquesne Light's service territory. Many of the businesses that were once the heart of
15 small town "main streets" are now shuttered. Regional results mirror national data which
16 indicates that leisure and hospitality sector jobs were hardest hit, with an 11.7% year-over-
17 year increase in the December unemployment rate for restaurants, bars, and similar
18 hospitality venues. Personal service sector businesses, such as laundry and dry-cleaning
19 services, have also struggled to rebound, with a 4.2% year-over-year unemployment rate
20 increase. Allegheny Conference data for the region indicates that leisure and hospitality
21 sector employment has only rebounded to between 70-75% of pre-COVID levels.

22 A Penn State Harrisburg Institute of State and Regional Affairs report, *The Impact*
23 *of COVID-19 on Pennsylvania Child Care*, estimates that at least 280 child care providers

1 will close permanently statewide, with another 1,000 at risk of closure. Those providers
2 which remain open and operating will continue to struggle with reduced capacity (and
3 thereby reduced operating revenue) and ongoing overhead, payroll and facility expenses.
4

5 **Q. Based on the results of the analysis, has the Company developed a proposal to provide**
6 **assistance to new or existing “main street” businesses in its service territory?**

7 A. Yes. The Company has developed two riders that are designed to restore vitality on main
8 streets and assist existing businesses that have experienced financial hardship due to the
9 COVID-19 pandemic. The first rider is the New Business Stimulus Rider (“NBSR”): a
10 temporary discount provided to new small and medium commercial customers to
11 incentivize new business development in vacant “main street” store fronts. The second
12 rider is the Crisis Recovery Program (“CRP”): a temporary program for small and medium
13 commercial customers that have become payment troubled and developed delinquent
14 balances as a result of the COVID-19 pandemic.
15

16 **III. PROPOSED NEW BUSINESS STIMULUS RIDER**

17
18 **Q. Please summarize the Company’s New Business Stimulus Rider (“NBSR”) proposal.**

19 A. Duquesne Light’s NBSR is designed to assist new customers who are billed in accordance
20 with the following rate schedules as defined in the Company’s Retail Electric Tariff:
21 General Service Small (“GS”), General Service Medium Heating (“GMH”), General
22 Service Medium < 25 kW and General Service Medium > 25kW (collectively, “GM”).
23 New GS, GM, and GMH customers who apply for new electric service in a vacant
24 storefront after June 1, 2021 will be eligible for a reduced distribution rate for 2 years,

1 beginning at enrollment. Enrolled GS, GM, and GMH customers will receive a 30%
2 discount on the variable base distribution charges (distribution kilowatt hour and demand)
3 portions of their bills. Mr. O'Brien discusses the costs associated with the NBSR in his
4 direct testimony, Statement No. 10.

5
6 **Q. What is the purpose of Duquesne Light's NBSR?**

7 A. The NBSR will help support the rebuilding of small communities' business districts by
8 incentivizing new businesses to occupy and operate from vacant storefronts in certain
9 communities in Duquesne Light's service territory by providing them with a reduced
10 distribution rate for 2 years.

11
12 **Q. How will the Company's NBSR attract or retain businesses in Duquesne Light's
13 service territory?**

14 A. Research conducted among GS, GM, and GMH businesses in February 2021 indicates that
15 the NBSR is a welcomed opportunity for new businesses to get started on the right foot. A
16 majority of respondents (70%) expect the reduced distribution rate to be valuable to new
17 businesses, primarily because it provides some relief after incurring start-up costs, as well
18 as allowing for business owners to focus on other factors related to growing the business.

19
20 **Q. Is Duquesne Light's NBSR consistent with the PUC's mission?**

21 A. Yes. The PUC's mission includes balancing the needs of consumers and utilities,
22 furthering economic development. Both components of the Company's COVID-19

1 Stimulus Rider align with the PUC’s mission to balance the need of utilities and customers,
2 while also encouraging economic development.

3
4 **Q. Who is eligible for the NBSR?**

5 A. Duquesne Light’s NBSR will be available to new retail customers who will be billed in
6 accordance with the GS, GM, or GMH rate schedules who apply to establish new electric
7 service in a vacant storefront or brick-and-mortar location after June 1, 2021 within a Local
8 Neighborhood Commercial (“LNC”) Districts, as defined by City of Pittsburgh Code of
9 Ordinances, or Qualified Low-Income Census Tracts (“QCT”) as defined by the United
10 States Department of Housing and Urban Development, or Neighborhood Assistance
11 Program (“NAP”) Districts, as defined by the United States Department of Housing and
12 Urban Development.

13
14 **Q. How long will enrollees benefit from the NBSR?**

15 A. The NBSR will provide a discounted rate for 2 years. Upon enrollment, eligible customers
16 will receive a 30% discount on the variable base distribution portion of their bill for a
17 period of no more than 2 years from commencing service or until December 31, 2024,
18 whichever occurs earlier.

19
20 **Q. How will the potential enrollees apply for the NBSR?**

21 A. When potential customers call for service, the customer will be screened then for eligibility
22 in the program, and a customer service representative will send the customer a link to the

1 form to certify that they fit the criteria. Upon review, the business will be notified if they
2 are eligible for the program.

3
4 **Q. How will the Company promote or otherwise identify eligible customers for the**
5 **NBSR?**

6 A. When promoting a program to customers, Duquesne Light uses multiple channels to ensure
7 broad delivery across our diverse customer base. This program will be promoted in targeted
8 bill messages directly to customers, through social media channels, email communication,
9 and on the DuquesneLight.com website, where it will be featured on a relevant landing
10 page and highlighted on a promotional basis on the homepage carousel. The Company will
11 also proactively reach out to development corporations and other community-based non-
12 profit organizations to promote the program. Customers will be referred to contact the
13 Company's Business Contact Center, consisting of a group of Customer Service
14 Representatives ("CSRs") who are trained to address questions presented by small and
15 medium commercial customers.

16
17 **Q. Are NBSR customers eligible for other discounts offered by the Company during**
18 **their enrollment?**

19 A. No. Enrolled NBSR customers will be billed in accordance with the NBSR tariff
20 provisions for a period of no more than 2 years from commencing service or until
21 December 31, 2024, whichever occurs earlier. The tariff provision for the NBSR is shown
22 on Mr. Ogden's Exhibit DBO-1, which is the proposed tariff supplement to the currently

1 effective Tariff Electric Pa. P.U.C. No. 25 implementing the proposed rates, riders and
2 tariff revisions in this proceeding.

3
4 **Q. What is the expected cost associated with implementing the NBSR, and how was it
5 derived?**

6 A. The Company has estimated that it will provide approximately \$276,000 in discounts to
7 enrolled customers. The discount cost estimate is based on an average of 270 new GS,
8 GM, and GMH customers per year across Duquesne Light's service territory and assumes
9 100% enrollment.

10
11 **Q. How is Duquesne Light proposing to recover the costs associated with the NBSR?**

12 A. Duquesne Light proposes to recover the costs waived in accordance with the NBSR by
13 incorporating the cost of the program into rates for GS, GM, and GMH customers. The
14 Company is proposing to directly assign these costs to the rate classes that are eligible to
15 participate in the COVID related programs (GS, GM<25, GM>25, & GMH). The direct
16 assignment is reflected within the Company's allocated cost of service model and will be
17 reflected in each applicable customer class's base rates. The proposed costs are reflected
18 on Exhibit DLC 2, Schedule D-13 within the Company's Fully Projected Future Test Year.
19 The average bill impact is estimated to be an average of \$0.28 per month.

20
21 **Q. Do you believe that the proposed NBSR is cost-effective and reasonable?**

22 A. Yes. This program is cost-effective in that it provides assistance for business customers at
23 the time that they need assistance the most – in the beginning of their business, when most

1 businesses lose money. It is a reasonable cost for existing customers that will end up as a
2 significant benefit for the enrollees. Additionally, it is a well-timed program since it
3 incentivizes customers to begin businesses at a time there may still be impacts from the
4 pandemic. Furthermore, the program will benefit other businesses in the area, by
5 increasing the foot traffic on the “main street” corridors, which increases traffic for existing
6 businesses.

8 **IV. PROPOSED CRISIS RECOVERY PROGRAM**

9 **Q. Please describe the Company’s Crisis Recovery Program (“CRP”).**

10 A. Duquesne Light’s CRP is designed to assist existing GS, GM, or GMH customers who did
11 not have an overdue account balance on February 29, 2020, but have since accumulated a
12 balance. Program participants will have their existing delinquent account balances
13 temporarily frozen over a period of 6 bills, beginning with the first bill that renders 6 or
14 more days after enrollment.

15
16 **Q. Who is eligible for the CRP?**

17 A. Existing customers billed in accordance with rates GS, GM, or GMH who did not have an
18 overdue account balance on February 29, 2020, but have since accumulated a balance are
19 eligible for the CRP. Existing customers who already have a payment arrangement on their
20 account are also eligible, as long as they have complied with their existing payment
21 arrangement. A customer who established service after February 29, 2020 and has since
22 accumulated a balance would also be eligible for the CRP. Importantly, the customer must

1 demonstrate being impacted by the COVID-19 pandemic or subsequent orders from the
2 Governor.

3
4 **Q. For how long would the CRP participant's balance be frozen?**

5 A. CRP customers will have 25% of their frozen delinquent account balance forgiven if they
6 pay their electric charges in full at the end of 6 billing cycles, beginning with the first bill
7 that renders 6 or more days after enrollment. The Company will not pursue termination or
8 collection action on the frozen account balance until after the due date for the sixth bill has
9 lapsed. Accordingly, timely payment for each bill rendered while the delinquent balance
10 is frozen is not required.

11
12 **Q. What happens at the end of the 6-bill period?**

13 A. It depends on whether the enrolled customer paid their non-frozen electric charges in full
14 at the end of 6 billing cycles. If the enrolled customer pays all their non-frozen electric
15 charges, then 25% of the customer's frozen balance will be forgiven, and the customer will
16 receive an 18-month payment arrangement on any remaining balance, unless the customer
17 agrees to a shorter payment arrangement timeframe. If the enrolled customer does not
18 make the appropriate payment, then the customer will receive an 18-month payment
19 arrangement on the entire delinquent balance. Customers will be responsible for paying
20 their monthly electric charges in addition to their payment arrangement amount each month
21 until their balance is paid in full.

22
23 **Q. Who is responsible for administering the CRP?**

1 A. Duquesne Light Company’s Business Contact Center will administer the CRP by verifying
2 eligibility and setting up payment arrangements.

3

4 **Q. How will Duquesne Light promote or otherwise identify potential CRP customers?**

5 A. When promoting a program to customers, Duquesne Light uses multiple channels to ensure
6 broad delivery across our diverse customer base. The CRP will be promoted in targeted
7 bill messages directly to customers, through social media channels, email communication,
8 and on the DuquesneLight.com website, where it will be featured on a relevant landing
9 page and highlighted on a promotional basis on the homepage carousel. The Company will
10 also proactively reach out to development corporations and other community-based non-
11 profit organizations to promote the program. Customers will be referred to contact the
12 Company’s Business Contact Center, consisting of a group of Customer Service
13 Representatives (“CSRs”) who are trained to address questions presented by small and
14 medium commercial customers.

15

16 **Q. How will the Duquesne Light administer the CRP?**

17 A. Once the customer is confirmed eligible for the CRP, the customer’s existing account
18 balance will be frozen for 6 billing cycles. Approximately 10 days before the end of the
19 six billing cycles, the customer will receive a reminder that the customer must pay all
20 charges billed since enrollment into the CRP in order to be eligible to have 25% of the
21 account balance waived and an 18-month payment arrangement placed on the account for
22 the remaining balance. The Company will evaluate the CRP customer’s account balance
23 at the end of the six billing cycles, and if the customer has paid non-frozen charges at the

1 end of the six billing cycles, the Company will waive 25% of the frozen account balance
2 and provide the customer with an 18-month payment arrangement. Customers will be
3 permitted to enter into shorter payment arrangements if desired.

4
5 **Q. Under the proposal, when is the CRP expected to be complete?**

6 A. The CRP is designed to be a temporary program and enrollment in the CRP will end on
7 June 30, 2022.

8
9 **Q. Are CRP customers eligible for other rate discounts offered by the Company during
10 their enrollment?**

11 A. No. Enrolled CRP customers will be billed in accordance with the CRP tariff provisions.
12 The tariff provision for the CRP is shown on Mr. Ogden's Exhibit DBO-1, which is the
13 proposed tariff supplement to the currently effective Tariff Electric Pa. P.U.C. No. 25
14 implementing the proposed rates, riders and tariff revisions in this proceeding.

15
16 **Q. Please describe the benefits that the Company expects to achieve with the CRP.**

17 A. As stated above, many businesses are in danger of closing due to the financial pressures of
18 the pandemic. This program gives a break to those customers and makes it easier for them
19 to begin the process back to a full recovery. The company hopes that the 6 month break
20 from paying on their balance along with the 25% reduction in debt will allow these
21 businesses to start the post-pandemic time with a clean slate. Research conducted among
22 GS, GM, and GMH business owners in February 2021 revealed that a strong majority
23 (78%) were negatively impacted by the COVID-19 pandemic. More than one-half of

1 respondents (54%) cite concern for their business's ability to recover from the pandemic.
2 In addition, 75% report knowing of at least one small or mid-sized business in their
3 community that is considering closing their business as a result of the pandemic. Further,
4 more than one-half of those surveyed (58%) believe that support for struggling small
5 businesses is insufficient. The CRP is viewed favorably among many customers surveyed,
6 citing the opportunity to relieve a burden and focus on other expenses and recovery efforts.
7 About one-half of customers surveyed (54%) believe that the 25% reduction will provide
8 much needed relief to struggling businesses in the community and 44% believe it will allow
9 for a quicker recovery.

10
11 **Q. What is the expected cost associated with implementing the CRP, and how was it**
12 **derived?**

13 A. The write-off portion of the CRP program is estimated to be \$400,000, depending on
14 enrollment, which was calculated by comparing current delinquencies in the GS, GM, and
15 GMH rate classes with the historical delinquencies of the same rate classes.

16
17 **Q. How is Duquesne Light proposing to recover the costs waived in accordance with the**
18 **CRP?**

19 A. Duquesne Light proposes to recover the costs waived in accordance with the CRP by
20 incorporating the cost of the program into rates for GS, GM, and GMH customers. The
21 Company is proposing to directly assign these costs to the rate classes that are eligible to
22 participate in the COVID related programs (i.e. GS, GM<25, GM>25, & GMH). The direct
23 assignment is reflected within the Company's allocated cost of service model and will be

1 reflected in each applicable customer class's base rates. The proposed costs are reflected
2 on Exhibit DLC 2, Schedule D-13, within the Company's Fully Projected Future Test Year.
3 The average bill impact is estimated to be \$0.31 per month.
4

5 **Q. Do you believe that the proposed CRP is cost-effective and reasonable?**

6 A. Yes. This program allows customers a chance to get their feet under them. After facing
7 months of losses, experts predict that 2022 will be a time for recovery. However, if
8 businesses are still dealing with old debts that occurred during the pandemic, it will be
9 difficult for them to move forward. This program gives businesses an incentive to pay their
10 bill regularly, while giving them a discount for their effort.
11

12 **Q. Does this conclude your Direct Testimony at this time?**

13 A. Yes. I reserve the right to supplement my testimony through the course of this proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 6

**Direct Testimony of Yvonne Phillips
Subject: Master Metering Proposal**

Date: April 16, 2021

1 **DIRECT TESTIMONY OF YVONNE PHILLIPS**

2

3 **Q. Please state your full name and business address.**

4 A. My name is Yvonne Phillips. My business address is Duquesne Light Company,
5 411 Seventh Avenue, Pittsburgh, PA 15219.

6

7 **Q. What is your position at Duquesne Light Company?**

8 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”)
9 as Director, Meter Operations.

10

11 **Q. How long have you worked at Duquesne Light?**

12 A. I have been employed by Duquesne Light since 2014.

13

14 **Q. What are your current responsibilities?**

15 A. I currently oversee the Meter Operations organization which includes Field
16 Metering, Meter Shop, Meter Engineering, and our Smart Meter Operations
17 Center.

18

19 **Q. What are your qualifications, work experience and educational background?**

20 A. I graduated from Seton Hill University with an MBA in 2004. I’ve held various
21 utility management positions through my career with approximately 15 years in
22 Metering.

23

1 **Q. Are you sponsoring any exhibits, parts of exhibits or responses to the**
2 **Commission’s filing requirements as part of your direct testimony?**

3 A. I am sponsoring the revision to tariff Rule 41 and the addition of Rule 41.1, included
4 within witness Ogden’s Exhibit DBO-1.

5

6 **Q. What is the purpose of your direct testimony?**

7 A. I address the Company’s proposal to allow master-metering of certain new
8 multifamily residential premises.

9

10 **Q. Does the Company’s tariff currently allow master metering of new residential**
11 **multifamily premises?**

12 A. No. Currently, Rule 41 of the Company’s retail tariff prohibits residential master
13 metering, providing that each residential dwelling unit in a building must be
14 individually metered by the Company for buildings connected after January 1,
15 1981. Residential master metering would also violate tariff Rule 18, which provides
16 that all electric energy shall be consumed by the customer to whom the Company
17 supplies and delivers such energy, with limited exceptions.

18

19 **Q. Why has the Company historically prohibited master metering of new**
20 **residential multifamily premises?**

21 A. The Company has not allowed master metering for residential customers for several
22 reasons.

1 First, individual metering helps to ensure the Company can provide critical
2 customer protections and assistance programs. For example, the Company’s
3 Customer Assistance Program (CAP) offers benefits to low-income customers that
4 are linked to the customer’s individual Duquesne Light account. Without visibility
5 to residential customers through single metering applications, these programs
6 cannot be afforded to all eligible customers.

7 Second, individual metering affords customer access to advanced metering
8 infrastructure (AMI) functionalities, such as increased customer visibility to their
9 interval data, usage tracking tools, and suggestions on how customers can conserve
10 energy.

11 Third, individual metering allows residential customers to choose their own
12 electric generation supplier (EGS).

13 Fourth, individual metering protects against inappropriate or illegal use of
14 landlord-owned tenant submeters. For example, landlord-owned tenant submeters
15 installed behind a utility master meter could enable unscrupulous landlords to
16 overcharge their tenants for electricity, or turn off tenants’ electricity as a means of
17 eviction.

18

19 **Q. Why is the Company making a proposal regarding master metering in this**
20 **proceeding?**

21 A. The Company is making a proposal in this proceeding pursuant to the Joint Petition
22 for Settlement in its last base rates proceeding, Docket No. R-2018-3000124
23 (“Settlement”). Paragraph 59 of the Settlement provides:

1 Within 180 days of the effective date of rates, Duquesne Light will
2 convene a non-confidential collaborative with all parties to the
3 proceeding, and all interested stakeholders who are developers of
4 multifamily housing within its service territory, to discuss the
5 feasibility of revising its retail tariff to permit master-metering of
6 multifamily housing. Parties to the collaborative will specifically
7 consider:

- 8
- 9 a) Under what circumstances master-metering would be
10 permitted, and the factors Duquesne Light would require a
11 building owner to meet before approving a master-metering
12 configuration;
 - 13 b) The impact that any such tariff change would have on low
14 income tenants' ability to continue to afford utility service;
 - 15 c) The impact of individual customers not utilizing Advanced
16 Metering Infrastructure ("AMI") meters; and
 - 17 d) The impact that any such change would have on the Company's
18 revenue allocation and the ability to meet its projected revenue
19 requirements.
- 20

21 The parties to the collaborative will make a good faith effort, in coordination
22 with the Company, to develop consensus on the scope of a tariff revision
23 that permits master-metering, taking into consideration all of the foregoing
24 factors. Additional collaborative meetings will be held thereafter, as
25 necessary, but not less than on an annual basis, in an effort to reach
26 consensus on any issues which remain unresolved after the first
27 collaborative is held. Based on feedback from the collaborative meetings,
28 Duquesne Light will present a proposal regarding master-metering of
29 multifamily housing buildings as a part of its next general base rate case.
30 The treatment of any alleged confidential information during the
31 collaborative will be subject of an agreement of the parties and stakeholders
32 participating in the collaborative.

33

34 Collaborative meetings were held on June 19, 2019, and February 24, 2021.

35

36 **Q. Please summarize the Company's master metering proposal.**

37 A. The Company is proposing to permit master metering for new residential
38 multifamily premises where the premise:

- 1 • Is a new service (i.e., new construction or otherwise newly connected to the
2 Company’s distribution system);
- 3 • Is master-metered through entire building (i.e., no individual tenant meters);
- 4 • Has a minimum of four dwelling units; and
- 5 • Is low-income supportive housing. “Low-income supportive housing”
6 refers to housing that is permanently available to low-income tenants where
7 the housing provider is responsible for utility bills. To be eligible to master-
8 meter a given residential building, in addition to satisfying the other
9 eligibility criteria, a provider of low-income housing must either: (1) show
10 that the building is a Public Housing Authority development, or (2) certify
11 annually that all tenants are (i) eligible for a Housing Choice Voucher
12 (HCV), available to residents who make 50% or less of the median family
13 income, or (ii) have household incomes equal to or less than 150% of federal
14 poverty guidelines.

15 Customers that are master metered under this proposal would also be subject
16 to additional ongoing requirements, which I discuss later in my testimony. If a
17 customer master metered under this proposal subsequently falls out of compliance
18 with these eligibility criteria or ongoing requirements, they will be required to
19 update the building’s electrical systems, at customer expense, to allow the
20 Company to separately meter each residential dwelling unit.

21

22 **Q. Why is the Company proposing to limit master metering to new services?**

1 A. The Company is proposing to limit master metering to new services for several
2 reasons. First, converting an existing building from individual- to a master-metered
3 service would deprive tenants of the benefits and protections provided through the
4 individual customer meter, which I discussed earlier in my testimony. Also,
5 conversions of existing services may produce inter- and intra-class revenue
6 allocation impacts. Individually-metered dwelling units are billed on residential
7 rates, whereas master-metered buildings are billed on nonresidential rates. Shifting
8 existing loads between customer classes would therefore produce unpredictable
9 corresponding shifts in revenue allocation. Finally, the new-service requirement
10 mirrors the Company's original adoption of the residential master metering
11 prohibition, which per Rule 41, applies on a proactive basis only to buildings
12 connected after January 1, 1981.

13
14 **Q. How did the Company derive the minimum threshold of four dwelling units?**

15 A. The Company has historically applied this four-unit threshold for "multifamily
16 buildings" in each of its Act 129 Energy Efficiency & Conservation ("EE&C")
17 programs. Maintaining this threshold will support consistency across Company
18 programs. Furthermore, this requirement will probably not substantially limit
19 master-metering participation. The Company expects that the majority of
20 multifamily housing that would satisfy the Company's other proposed master-
21 metering eligibility criteria would already be designed to four units or larger.

22

1 **Q. Why is the Company proposing to limit master metering to supportive**
2 **housing?**

3 A. This proposal responds to expressed stakeholder interest and is intended to ensure
4 tenant protections. Parties' input in the Company's last base rates case, and in the
5 subsequent collaborative meetings, suggested that supportive housing was a high
6 stakeholder priority for master metering. The Company presented its plans for
7 supportive housing master metering at the collaborative meeting held on February
8 24, 2021, which met with a positive response from the external stakeholders in
9 attendance.

10 To an extent, supportive housing can be a substitute for the utility assistance
11 programs available to individually-metered low-income customers. As I discussed
12 above, these programs are not available to tenants of master-metered premises.
13 However, it is my understanding that supportive housing provides tenants with
14 other benefits that may help fill this gap. For example, based on stakeholder input,
15 I understand that providers of supportive housing typically pay their tenants'
16 electric bills, whether the building is individually- or master-metered. This
17 mitigates the drawbacks of low income tenants not being able to participate in CAP.

18

19 **Q. Will master metered customers be subject to any additional requirements?**

20 A. Yes. Master metered housing providers may not resell electricity delivered to the
21 building, such as through a tenant sub-metering arrangement. Such resale is already
22 prohibited under the Company's tariff Rule 18, but is restated here for avoidance
23 of doubt. Master metered housing providers will be required to participate in the

1 Company's applicable EE&C and LIURP programs, to ensure maximum benefits
2 to low-income tenants. Master metered housing providers will be required to
3 annually recertify their compliance with applicable master metering requirements,
4 including tenants' household incomes or HCV eligibility where applicable, so the
5 Company will know when a building will need to become individually metered.
6 Finally, the master metered housing providers must post a security deposit, in an
7 amount not to exceed two months' estimated bills, for the duration of the master
8 metering.

9

10 **Q. Why is the Company proposing to retain the customer's security deposit for**
11 **the duration of master metering?**

12 A. Compared to an individually-metered building, a master metered building may
13 represent increased collections risk if the landlord defaults on their electric bills.
14 Individual metering allows the Company to engage directly with payment-troubled
15 occupants, and where necessary, to terminate service to individual units.
16 Terminating service to a master metered building, on the other hand, is "all or
17 nothing." Such service terminations are therefore subject to extensive additional
18 process and tenant protections under sections 1521-1533 of the Public Utility Code.
19 In light of the practical and legal issues associated with landlord-ratepayer customer
20 collections, it is reasonable to allow the Company to retain these master metered
21 customers' security deposits.

22

23 **Q. Does this conclude your direct testimony?**

1 A. Yes. I reserve the right to supplement my testimony through the course of this
2 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 7**

**Direct Testimony of Katherine M. Scholl
Subject: Residential Customer Assistance Programs**

Dated: April 16, 2021

1 **Introduction and Summary**

2

3 **Q. Please state your full name and business address.**

4 A. My name is Katherine Scholl. My business address is 411 Seventh Avenue, Mail
5 Drop 15-1, Pittsburgh PA 15219.

6

7 **Q. What is your position at Duquesne Light Company (“Duquesne Light” or
8 “Company”)?**

9 A. I am the Director of Billing and Revenue Management.

10

11 **Q. How long have you worked at Duquesne Light?**

12 A. I have been with Duquesne Light since May 2016.

13

14 **Q. What are your current responsibilities?**

15 A. In my current position, I oversee three areas: 1) Billing; 2) Credit and Collections;
16 and 3) Universal Services.

17

18 **Q. What are your qualifications, work experience and educational background?**

19 A. I attended Duquesne University, where I graduated Magna Cum Laude with a
20 Bachelor of Science in Business Administration and also completed my Masters in
21 Business Administration with High Honors.

22 I joined Duquesne Light in 2016 as the Director of Customer Experience.

23 In that role, I oversaw several areas including Energy Efficiency/Act 129; Universal

24 Services; Transportation Electrification; Customer Research and Experience

1 Recovery; and the more broad-based customer experience function, which included
2 oversight of customer interfaces including the website, mobile application, and
3 interactive voice response (IVR) system.

4 Prior to joining Duquesne Light in 2016, I spent nearly ten years at Giant
5 Eagle Inc. in Pittsburgh, where my responsibilities included directing various
6 aspects of customer relationship management (CRM), including the design and
7 administration of loyalty programs, targeted marketing, and customer data
8 analytics. I was also responsible for the company's Payment Acceptance Strategy,
9 which involved optimizing relationships with payment systems providers to
10 balance the cost of meeting customers' preferences for using various forms of
11 tender with the cost of payment acceptance.

12 Prior to joining Giant Eagle, I spent seven years at Acxiom Corporation
13 providing customer acquisition and relationship management consulting services
14 to top credit card issuers in the United States and the United Kingdom. Prior to
15 joining Acxiom Corporation, I spent 6 years in various roles in Consumer Lending
16 and Credit Card management at Mellon Bank.

17 **Q. Have you testified before the Pennsylvania Public Utility Commission ("PUC"**
18 **or "Commission") in prior proceedings?**

19 A. Yes. I have testified in Duquesne Light's 2018 base rate proceeding at Docket No.
20 R-2018-3000124 and the Company's Default Service Plan IX ("DSP IX")
21 proceeding at Docket No. P-2020-3019522.

22
23 **Q. What is the purpose of your direct testimony in this proceeding?**

1 A. The purpose of my testimony is to describe existing and proposed residential
2 customer assistance programs available to help Duquesne Light customers recover
3 from the economic impacts of the COVID-19 pandemic. These programs provide
4 long term or short term assistance designed to help customers maintain affordable
5 electric service based on the individual needs of the customer segment.

6
7

II. Universal Service and Energy Conservation Plan

8 **Q. Please describe the Company’s existing Universal Service and Energy**
9 **Conservation Plan (“USECP”).**

10 A. Duquesne Light’s USECP includes 4 programs: 1) Customer Assistance Program
11 (“CAP”), 2) Customer Assistance Referral and Evaluation Services (“CARES”), 3)
12 the Hardship Fund, and 4) Smart Comfort/ Low Income Usage Reduction Program
13 (“LIURP”).

14

15 **Q. Please describe CAP.**

16 A. CAP is a special payment program for payment-troubled customers with a gross
17 household income at or below 150 percent of Federal Poverty Level (“FPL”). The
18 program is designed to provide long term assistance to low income customers.
19 Most CAP customers are required to recertify their income every two years;
20 customers reporting zero income are required to recertify every six months. CAP
21 customers are given a discount on their monthly electric service bill based on their
22 income. In 2018, the Commission approved the implementation of a percentage of

1 payment plan (“PIPP”) for Duquesne Light CAP customers.¹ Under the current
2 plan, CAP customers are billed in one of three ways: 1) a percentage of their
3 monthly gross household income, as outlined in the chart below; 2) the average
4 monthly bill; or 3) their actual usage if less than PIPP and average monthly bill.

5
6 **Q. Please explain the PIPP tiers.**

7 A. Under the Company’s CAP, customers are billed in accordance with the following
8 tiers:

Income Category	Residential Service Percent of Income Payment:	Residential Electric Heat Percentage of Income Payment:
Up to 50% FPL	2%	6%
51% to 100% FPL	4%	10%
101% to 150% FPL	4%	10%
*Minimum Payment	\$20	\$40

9
10

11 **Q. Please explain the Average Monthly Bill method.**

12 A. If the customer’s average monthly bill (based on a 12 month rolling average that
13 would otherwise be the budget billing payment) is less than what the CAP bill
14 would be as determined under the PIPP, the customer’s monthly payment will equal
15 the 12 month average bill. The monthly payment is reviewed and updated (if
16 necessary) every four months to determine whether the customer is best served in
17 the PIPP or in the Average Monthly Bill plan. The average monthly bill is not the
18 budget amount and is not subject to reconciliation.

19

¹ See *Duquesne Light Company Universal Service and Energy Conservation Plan*, Order on Reconsideration, at Appendix A (entered April 19, 2018, at Docket No. M-2016-2543423).

1 **Q. Please explain the actual usage method.**

2 A. If the customer's bill based on their actual usage is less than what the CAP bill
3 would be as determined under the PIPP or average monthly bill methods, the
4 customer's payment will be based on their actual usage for that month. Customers
5 whose actual usage in any given month results in a bill that is less than the Minimum
6 Payment are billed based on actual usage.

7
8 **Q. How are customers with \$0 income billed under the new PIPP program
9 structure?**

10 A. Customers who report \$0 income are required to make the minimum CAP payment.
11 As a cost containment measure, the Company requires a monthly minimum CAP
12 payment amount of \$20 for residential service customers, and \$40 for residential
13 heating customers (except where a customer's actual usage in a given month results
14 in a bill that is less than the minimum payment; in which case, the customer is billed
15 based on actual usage). The mandatory minimum payment ensures that CAP
16 customers pay a portion of their energy costs while helping to control costs borne
17 by non-CAP residential service customers.

18
19 **Q. Other than a monthly discount, has the Company provided any additional
20 payment assistance for customers enrolled in CAP?**

21 A. Yes. When the Company implemented its new PIPP structure in January 2021,
22 CAP customers were provided the opportunity to earn forgiveness of their entire
23 delinquent balance. All CAP customer delinquent balances were frozen and will be
24 forgiven over a twenty-four month period if the customer makes the required

1 monthly payments. The total customer delinquency associated with CAP accounts
2 was approximately \$10.5M. The Company will recover 55% of the CAP account
3 delinquent amount through Rider No. 5 related to Universal Services. The
4 Company is not seeking recovery of the remaining 45% of the CAP account
5 delinquent amount.² Accordingly, CAP customers have been provided a fresh start
6 under the new program, and are virtually guaranteed affordable bills based on their
7 income moving forward.

8

9 **Q. Is the Company proposing any changes to its CAP in this proceeding?**

10 A. No, except to update the participation level to reflect the estimated CAP enrollment
11 in 2022 to 35,853, as identified in witness Ogden's Exhibit DBO-1. The
12 Company's USECP is currently pending Commission review at docket number M-
13 2019-3008227. The newly implemented CAP provides affordable payments as
14 described in the Commission's *Policy Statement on Customer Assistance Programs*
15 at 52 Pa. Code §§ 69.261- 69.267. The merits of the Company's USECP are
16 presently being considered in a prior proceeding. No additional changes are
17 proposed in this proceeding.

18

19 **Q. Please describe the CARES program.**

20 A. Duquesne Light's CARES program assists payment-troubled and special needs
21 customers to obtain necessary social service support and assistance. The CARES
22 program serves an important function in connecting customers in need of assistance

² See *Duquesne Light Company Universal Service and Energy Conservation Plan*, Order on Reconsideration (entered April 19, 2018, at Docket No. M-2016-2543423).

1 with community resources. The program focuses on residential customers whose
2 income is at or below 150% of the FPL and senior citizens whose income is at or
3 below 200% of the FPL. Customers may be referred to CARES by internal and
4 external sources including but not limited to other Duquesne Light departments,
5 other utility companies, community based organizations (“CBOs”) (e.g., Holy
6 Family and Catholic Charities), the PUC, or word of mouth. An outreach worker
7 or community agency acts as an intermediary between the customer and the
8 Company in an effort to link the customer to the necessary social service programs
9 that will enhance the customer’s ability to pay for electric service.

10

11 **Q. Is the Company proposing any changes to its CARES program in this**
12 **proceeding?**

13 A. No. The Company’s USECP is currently pending Commission review at docket
14 number M-2019-3008227. The merits of the Company’s USECP are presently
15 being considered in that proceeding. However, it is important to highlight the
16 availability of these programs given the Company’s request for base rate increase
17 as a reminder that Duquesne Light continues to work to provide needed assistance
18 to its customers.

19

20 **Q. Please describe the Hardship Fund.**

21 A. Duquesne Light’s Hardship Fund is administered by the Dollar Energy Fund
22 (“DEF”). The primary features of the DEF include direct financial assistance for
23 customers with overdue energy bills, protection against termination for
24 nonpayment, and referral to other programs and services. The Hardship Fund

1 operates from October 1st of each year and continues until funds are depleted. DEF
2 is designed specifically for lower-income residential customers (household income
3 at or below 200% of the FPL) who are unable to pay their electric service. Approved
4 applicants receive a grant of up to \$500 based on overdue balance. A household
5 can receive only one Dollar Energy Fund grant during a program year. Upon
6 receipt of the grant, a 30-day stay on termination is placed on the account.

7

8 **Q. Is the Company proposing any change to the Hardship fund in this**
9 **proceeding?**

10 A. No. The Company's USECP is currently pending Commission review at docket
11 number M-2019-3008227 and no additional changes are proposed in this
12 proceeding.

13 Notably, in April 2020, Duquesne Light was granted permission by the
14 Commission to temporarily expand DEF eligibility to customers up to 250% of the
15 FPL and to increase the maximum grant amount to \$1,000. The Company also
16 contributed an additional \$750,000 to the DEF program which enabled an
17 additional ~1,300 customer grants in 2020. This is another example of how the
18 Company has, and will continue to seek ways to balance affordability with the need
19 to invest in the infrastructure to maintain safe, reliable and affordable service to our
20 customers.

21

22 **Q. Please describe the Smart Comfort Program.**

23 A. Smart Comfort is Duquesne Light's Low-Income Usage Reduction Program
24 ("LIURP"). The program targets residential customers whose gross household

1 income is less than 150% of the FPL and senior citizens whose gross household
2 income is less than 200% of the FPL, with base load electric usage more than 500
3 kWh per month and who have been residing at their current address for at least six
4 months. Smart Comfort has evolved from strictly weatherization to an “end use”
5 strategy. Usage reduction measures include cost effective appliance and lighting
6 replacements in addition to determining if weatherization is warranted.
7 Additionally, low-income customers, whose base load usage is less than 500 kWh
8 per month, are referred to Watt Choices (Duquesne’s Energy Efficiency / Act 129
9 program. Through the Smart Comfort program, the Company provides energy
10 efficiency and conservations measure to low income customers to help reduce their
11 electric service bill. Recently, the Company has established an allowance for health
12 and safety that authorizes LIURP contractors to spend up to \$200 per electric
13 baseload Smart Comfort visit without prior Company approval on incidental repairs
14 including health and safety items when necessary to allow for conservation
15 measures to be installed. For electric heating customers, the Company will
16 authorize the Smart Comfort contractor an allowance up to \$600 per Smart Comfort
17 visit without prior Company approval where the inclusion of health and safety and
18 incidental repair will remedy situations that would otherwise impede the
19 installation of conservation measures.

20

21 **Q. Is the Company proposing any changes to the Smart Comfort program in this**
22 **proceeding?**

1 A. No. The Company's USECP is currently pending Commission review at docket
2 number M-2019-3008227 and no additional changes are proposed in this
3 proceeding.

4
5 **Q. How does the Company recover its cost for the USECP?**

6 A. The cost of Duquesne Light's four USECP programs are recovered through Rider
7 No. 5 – Universal Service Charge ("USC"). The USC is a cost recovery mechanism
8 to recover the costs incurred by the Company to provide its USECP. The USC is
9 applicable to all residential customers who take distribution service under Rate
10 Schedules RS, RH and RA except for residential customers in the CAP. The
11 Company's allocation of universal service cost to residential customers is
12 consistent with Commission precedent and principles of cost allocation. The
13 Company is not proposing changes to its cost recovery mechanism in this
14 proceeding.

15
16 **III. Residential COVID-19 Debt Relief Program**

17
18 **Q. Is Duquesne Light proposing any additional residential customer assistance
19 programs in this proceeding?**

20 A. Yes. The Company is proposing a new temporary residential COVID-19 debt relief
21 program. Unlike the Company's existing universal service programs, the COVID-
22 19 debt relief program is a short-term program designed to provide targeted
23 assistance to low to moderate income customers with delinquencies as a result of
24 the pandemic.

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Q. Please describe the residential COVID-19 debt relief program.

A. The residential COVID-19 debt relief program is available to non-CAP customers earning 151% - 300% FPL with a delinquent balance of at least \$100. Under the program, customers who make a payment will receive matching forgiveness up to \$300 and a payment arrangement up to 36 months on the remaining unpaid balance. Grants will be awarded to qualified applicants on a first come first serve basis. Total forgiveness will not exceed the total program budget of \$3 million.

For customers or applicants seeking restoration, the Company will also waive the reconnection fee and restore service if 25% of outstanding balance is paid. Subject to approval, the program would begin January 15, 2022 and remain open until the earlier of March 31, 2022 or when funding is exhausted.

Q. What is the program budget?

A. \$3 million for grants plus \$500,000 in administrative costs, which include technology development, resources for processing applications and customer inquiries, and marketing/promotional costs.

Q. How can customers apply for the residential COVID-19 Relief Program?

A. Customers will be able to apply online. Additionally, the Company is exploring opportunities to accept applications through a Community Based Organization such as the Dollar Energy Fund, and/or through the Company's own Contact Center.

Q. Does the Company plan to advertise the program?

1 A. Yes. The Company plans to advertise the program through bill messages and/or
2 inserts, social media, and emails to customers.

3

4 **Q. Are the costs for the residential COVID-19 Relief Program included in the**
5 **Company's claim?**

6 A. Yes. The total costs of the residential COVID-19 Relief Program are included in
7 the Company's revenue requirement as described in the testimony of Witness
8 O'Brien, Statement No. 10.

9

10 **Q. Does this conclude your direct testimony?**

11 A. Yes. I reserve the right to supplement my testimony through the course of this
12 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 8**

**Direct Testimony of Sarah J. Olexsak
Subject: Transportation Electrification Programs**

Date: April 16, 2021

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1 **I. INTRODUCTION AND PURPOSE OF TESTIMONY**

2 **Q. Please state your full name and business address.**

3 A. My name is Sarah J. Oleksak. My business address is Duquesne Light Company,
4 411 Seventh Avenue, Pittsburgh, PA 15219.

5
6 **Q. What is your position at Duquesne Light Company?**

7 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”)
8 as Manager, Transportation Electrification.

9
10 **Q. How long have you worked at Duquesne Light?**

11 A. I have been employed by Duquesne Light since May 2018.

12
13 **Q. What are your current responsibilities?**

14 A. As the Manager, Transportation Electrification, my primary responsibilities include
15 developing and implementing the Company’s transportation electrification (“TE”)
16 strategy. In this role, I oversaw the execution of the EV ChargeUp Pilot approved
17 as part of the Company’s prior base rate case, Docket No. R-2018-3000124. I also
18 contributed to the development of the Company’s EV Time-of-Use Rate for default
19 supply, which was approved by the Commission at Docket No. P-2020-3019522
20 and will be available to customers in June 2021.

21
22 **Q. What are your qualifications, work experience and educational background?**

1 A. I have been employed in the energy and automotive sector since 2006. Prior to
2 joining Duquesne Light Company, I was employed at the U.S. Department of
3 Energy (“U.S. DOE”) within the Office of Energy Efficiency and Renewable
4 Energy (“EERE”). During my eight-year tenure in EERE, I held a variety of
5 positions within the Office of Strategic Programs and the Vehicle Technologies
6 Office. These positions included Manager, Electrification and Project Manager,
7 Innovation & Deployment, wherein I managed electric vehicle (EV) market
8 readiness research and performed analysis to inform strategic investment across
9 EERE’s research portfolio, and Coordinator of the Workplace Charging Challenge.
10 I also served as a Senior Sustainability Officer on assignment to the White House
11 Council on Environmental Quality. Prior to this, I worked as a consultant to the
12 U.S. DOE under employment by Sentech, Inc. managing the evaluation of EV and
13 battery manufacturing loan and tax credit proposals, and as an analyst at the U.S.
14 Fuel Cell Council (now the Fuel Cell and Hydrogen Energy Association), the trade
15 association of the hydrogen fuel cell industry.

16 I currently serve on the Pittsburgh Region Clean Cities Board. I have an
17 M.S. in Energy Policy and Climate from Johns Hopkins University, and a B.S. in
18 Biology from Muskingum University.

19

20 **Q. Are you sponsoring any exhibits, parts of exhibits or responses to the**
21 **Commission’s filing requirements as part of your direct testimony?**

22 A. Yes. I am sponsoring the following exhibits:

1 **Exhibit SO-1:** EV ChargeUp Pilot Annual Report (January 2019 – February 2020)

2 **Exhibit SO-2:** EV ChargeUp Pilot Annual Report (March 2020 – February 2021)

3 **Exhibit SO-3:** EV ChargeUp Pilot Progress Report

4 **Exhibit SO-4:** Duquesne Light Customer EV Survey Results Summary

5 **Exhibit SO-5:** Home Charging Pilot Customer Agreement

6 In addition, I am sponsoring Rider Nos. 23 (Home Charging Pilot) and 24
7 (Fleet Charging Pilot), which are included within Company witness Mr. Ogden’s
8 Exhibit DBO-1.

9

10 **Q. What is the purpose of your direct testimony?**

11 A. The purpose of my testimony is to present the Company’s proposed Transportation
12 Electrification Programs (“TE Programs”). Within my testimony, I will: 1)
13 describe why the Company is proposing the TE Programs; 2) report on the
14 performance of the Company’s transportation electrification pilots (“EV ChargeUp
15 Pilot”) to date; and 3) describe in detail the proposed TE Programs.

16

17 **Q. Why is the Company proposing the TE Programs in this case?**

18 A. Transportation electrification market trends demonstrate there is a need and benefit
19 for utility planning and investment in infrastructure and programs. The goal of the
20 TE Programs is to increase utilization of and equitable access to safe and reliable
21 electric transportation fuel in the Company’s service territory. The key objectives
22 of the TE Programs are:

- 1) Maximize the benefits of transportation electrification for customers and communities by evaluating the impacts EVs have on the electric grid, informing the Company's distribution system planning, and advancing our ability to serve our customers' evolving needs;
- 2) Serve as a trusted advisor to customers to help them transition to an electrified transportation environment; and
- 3) Leverage learnings from the EV ChargeUp Pilot and the Company's unique position to mitigate market obstacles through new products and services.

Q. Please summarize the Company's TE Programs.

A. The proposed TE Programs consists of two Portfolios. The first is the Charging Infrastructure Portfolio, comprising three programs intended to increase the number of EV charging stations in the Company's service territory, as a means of facilitating the EV market. The second component is the Customer Portfolio, which includes Awareness, Education, and Engagement, Fleet Electrification Advisory Service, and Registration Incentive programs. The Customer Portfolio is designed to increase customer knowledge of transportation electrification and allow the Company to more effectively engage customers.

These programs are summarized in the table below. This table includes projected program budgets for calendar year 2022; however, as I discuss later in my testimony, each of these programs is designed to operate on an ongoing basis through at least 2024.

1 Table 1: TE Programs Budgets

Component	Description	2022 Budget
Charging Infrastructure Portfolio		
Public, Workplace, and Multi-Unit Dwelling Make-Ready Pilot	Public, workplace, and multi-unit dwelling make-ready investment to support Level 2 and DC fast charging stations	\$1,047,940
Fleet and Transit Charging Pilot	Optional fleet and public transit make-ready and charging station program to install and support Level 2 and DC fast charging stations	\$2,013,730
Home Charging Pilot	Optional turnkey service for residential customers to install Level 2 charging stations at their home.	\$503,650
Customer Portfolio		
Awareness, Education, and Engagement	Support for customers to make informed decisions about fueling vehicles with electricity.	\$392,460
Fleet Electrification Advisory Service	Vehicle and charging infrastructure planning and analysis support for public and private fleet customers.	\$292,400
Registration Incentive	\$50 one-time registration incentive for customers who own or lease an EV.	\$68,000
	Capital Program Cost For 2022	\$2,964,090
	Expense Program Cost For 2022	\$1,353,090
	Total Program Cost For 2022	\$4,317,180

2

3 **Q. What are the projected bill impacts of the Company’s EV proposals?**

4 A. The Company estimates that these proposed programs would add approximately
 5 \$0.20, or 0.19%, to the monthly bills of a typical residential customer; and \$0.88,
 6 or 0.09%, to the monthly bills of a typical nonresidential customer on rate GM.

7

8 **II. TRANSPORTATION ELECTRIFICATION LANDSCAPE**

9

1 A. *EV and Charging Market Overview*

2

3 **Q. Please describe the market for EVs at the national level.**

4 A. Market trends indicate a broad movement towards vehicle electrification. Across
5 the U.S., EV production and sales have increased steadily over the last decade and
6 continue to trend upward. The Edison Electric Institute indicates that as of March
7 2021, there were more than 1.7 million EVs on the road.¹ From 2015 to 2021, EV
8 registrations increased by more than 300% across the U.S. EV sales are expected
9 to increase rapidly over the next decade.² By 2030, 18.7 million EVs are expected
10 on the roads and annual EV sales are forecasted to exceed 3.5 million per year,
11 accounting for more than 20% of annual vehicle sales. The forecasted growth is
12 driven by the more than \$135 billion automakers plan to invest in vehicle
13 electrification by 2030.³ American drivers will soon have even more choices, with
14 approximately 130 EV makes and models projected by 2026, up from 51 available
15 in 2019.⁴ National-level fleets are also driving demand. For example, President

¹ Edison Electric Institute (2021, March). “Electric Transportation Benefits Customers and Communities,”
Obtained from: [https://www.eei.org/issuesandpolicy/electrictransportation/Documents/Electric_Transportation_Benefits_C
ustomers_and_Communities.pdf](https://www.eei.org/issuesandpolicy/electrictransportation/Documents/Electric_Transportation_Benefits_Customers_and_Communities.pdf)

² Electric Power Research Institute (2021, February). U.S. EV Registration Data as of December 2020.

³ M.J. Bradley & Associates (2019, August). “Electric Vehicle Market Status,” Obtained from:
<https://www.mjbradley.com/sites/default/files/ElectricVehicleMarketStatusUpdate08142019.pdf>

⁴ Deloitte (2020, July). “Electric vehicles: Setting a course for 2030,” Obtained from:
<https://www2.deloitte.com/us/en/insights/focus/future-of-mobility/electric-vehicle-trends-2030.html>

1 Biden ordered the federal government, which purchases more than 50,000 vehicles
2 per year, to develop a plan to transition to zero emission vehicles.⁵

3

4 **Q. Please describe the EV market within the Company’s service territory.**

5 A. At the local level, EV penetration within the Company’s service territory is growing
6 rapidly, although it still represents a small portion of total market share. Despite the
7 COVID-19 pandemic, there was a 21% increase in new EV registrations and a 33%
8 increase in total number of EVs within the Company’s service territory from
9 December 2019 to December 2020, bringing the total registered to approximately
10 4,123.⁶ The Electric Power Research Institute indicates EV registration in the
11 Company’s service territory will be between 18,900 and 30,325 by 2025 – up to
12 635% more than the existing number of registrations.⁷

13 Fleets at the state and local are also driving demand. The State of
14 Pennsylvania plans to convert 25% of its fleet to electric by 2025 and the City of
15 Pittsburgh aims to have a fossil fuel free fleet by 2030.⁸ The Company has already

⁵ Federal Register (2021, January). “Tackling the Climate Crisis at Home and Abroad,” Obtained from: <https://www.federalregister.gov/documents/2021/02/01/2021-02177/tackling-the-climate-crisis-at-home-and-abroad>.

⁶ Electric Power Research Institute (2021, February). Duquesne Light Company Service Territory EV Registration Data as of December 2020.

⁷ Electric Power Research Institute (2021, January). Duquesne Light Company Service Territory EV Sales Projections as of 2020.

⁸ City of Pittsburgh Mayor William Peduto (2017, June). “Executive Order 2017-08: Reinforcing Pittsburgh’s Commitment to the Global Partnership on Climate Change,” Obtained from: [https://apps.pittsburghpa.gov/mayorpeduto/Climate_exec_order_06.02.17_\(1\).pdf](https://apps.pittsburghpa.gov/mayorpeduto/Climate_exec_order_06.02.17_(1).pdf).

1 started electrifying its fleet and aims to find electric solutions for 30% of its fleet
2 by 2030, including 100% of its light-duty vehicles.

3
4 **Q. What are some of the benefits of increased transportation electrification**
5 **driving this demand?**

6 A. Increased EV adoption displaces petroleum with more efficient electric fuel, which
7 results in benefits for customers who drive EVs, as well as those who do not. Such
8 benefits include:

- 9 • Increased Distribution System Utilization: EVs support efficient use of the
10 electric grid. Most charging occurs during non-peak hours, which helps spread
11 the Company’s fixed distribution costs over more kilowatt-hours, while
12 mitigating grid impacts. This applies downward pressure on delivery rates for
13 all customers, and supports efficient planning and construction of distribution
14 facilities.
- 15 • Reduced Greenhouse Gas (“GHG”) Emissions: Transportation is responsible
16 for 20% of annual CO₂ emissions in Pennsylvania, contributing to climate
17 change.⁹ A key strategy to reduce these emissions is to increase the
18 deployment of EVs. According to the U.S. Department of Energy, a light duty
19 vehicle charging up in Pennsylvania emits 1/3 of the amount of GHG

⁹ PA DEP (2021, January). “Pennsylvania Electric Vehicle Roadmap: 2021 Update,” Obtained from:
<http://files.dep.state.pa.us/Energy/OfficeofPollutionPrevention/StateEnergyProgram/PAElectricVehRoadmapBookletDEP5334.pdf>.

1 emissions of a comparable gasoline-fueled vehicle. As the local generation
2 mix continues to shift towards clean energy sources, total emissions
3 attributable to EV fueling will continue to decline over time. The average
4 passenger EV on the road is estimated to save 7,970 lbs. CO₂e per year
5 compared to an internal combustion engine vehicle. The Company's EV
6 ChargeUp Pilot has already supported the reduction of 100 tons CO₂
7 emissions (Exhibit SO-1: EV ChargeUp Pilot Annual Report (January 2019 –
8 February 2020) and Exhibit SO-2: EV ChargeUp Pilot Annual Report (March
9 2020 – February 2021).

- 10 • Improved Air Quality: Increased transportation electrification will cut criteria
11 pollutants emitted by motor vehicles including ozone, particulate matter,
12 carbon monoxide, nitrogen dioxide and hazardous air pollutants (HAPs),
13 leading to better overall health, including fewer respiratory conditions. This is
14 particularly important in the Company's service territory, where the air quality
15 consistently ranks among the worst in the nation. For example, in 2020,
16 Allegheny County received a failing "F" grade from the American Lung
17 Association for three measures of air pollution — ozone, particle pollution in
18 a 24-hour period and annual particle pollution.¹⁰ In this same area,
19 transportation is responsible for 22% of air pollution, according to the U.S.
20 EPA's 2015 National Emissions Inventory.

¹⁰ American Lung Association (2020). "State of the Air: Allegheny County," Obtained from:
<https://www.stateoftheair.org/city-rankings/states/pennsylvania/allegheny.html>.

- 1 • Boost to the Local Economy: Transportation electrification is also expected to
2 benefit Pennsylvania’s economy. As of 2019, the electric transportation
3 industry in Pennsylvania already supported nearly 4,400 jobs across 151
4 different companies and accounted for more than \$430 million in gross state
5 product. Jobs in the state’s electric transportation industry are projected to
6 grow 24% between 2019 and 2024,¹¹ compared with 3% growth across
7 statewide employment over the same timeframe.
- 8 • Customer Savings: Customers driving electric benefit from a reduced total
9 cost of ownership when compared to an internal combustion engine vehicle.
10 EVs require less maintenance¹² and electricity fueling costs are more
11 predictable and more than 50% cheaper compared to the costs of gasoline fuel
12 in Pennsylvania.¹³
- 13 • Energy Security: As noted by the U.S. Department of Energy, EVs are an
14 important part of continuing the country’s successful trend of minimizing
15 imported petroleum. The diversification of fuel sources used in the generation
16 of electricity results in a more secure and domestically generated energy

¹¹ Advanced Energy Economy (2020, May). “Electric Transportation Supply Chain in Pennsylvania,”
Obtained from: <https://info.aee.net/electric-transportation-supply-chain-in-pennsylvania>.

¹² U.S. Department of Energy (2021, March). “Maintenance and Safety of Hybrid and Plug-In Electric
Vehicles,” Obtained from: https://afdc.energy.gov/vehicles/electric_maintenance.html.

¹³ U.S. Department of Energy (2021, March). “eGallon,” Obtained from:
<https://www.energy.gov/maps/egallon>.

1 source for the electrified portion of the transportation sector, adding to our
2 nation's energy security.¹⁴

3
4 **Q. Does transportation electrification benefit disadvantaged communities?**

5 A. Yes. Transportation electrification helps to mitigate disproportionate health
6 impacts felt by disadvantaged communities. As noted by Synapse Energy
7 Economics, "Importantly, because transportation sector emissions occur at ground
8 level where they are less likely to be dispersed and more likely to have an impact
9 on customers' health, a decrease in tailpipe emissions is likely to produce the most
10 health benefits for the customers who are physically located near where the vehicles
11 are operated. This is particularly relevant in situations where EVs may be used to
12 reduce emissions from transit buses, school buses, and large trucks, which
13 disproportionately impact lower-income and communities of color located near
14 industrial and transit sites."¹⁵

15 This holds true in the Company's service territory, where low-income
16 individuals are disproportionately exposed to air pollution caused in part by ground
17 transportation used to move people and goods throughout a community. As part of
18 its EV ChargeUp Pilot, as summarized in Exhibit SO-3: EV ChargeUp Pilot

¹⁴ U.S. Department of Energy (2021, March). "Electric Vehicle Benefits and Considerations," Obtained from https://afdc.energy.gov/fuels/electricity_benefits.html.

¹⁵ Synapse Energy Economics (2019, November). "Making Electric Vehicles Work for Utility Customers," Obtained from: <https://www.synapse-energy.com/sites/default/files/Making-Electric-Vehicles-Work-for-Utility-Customers.pdf>.

1 Progress Report, attached to my testimony, the Company aligned with the PA
2 Department of Environmental Protection (DEP) definition of Environmental
3 Justice (EJ) Areas to identify disadvantaged communities within its service territory
4 that could especially benefit from greater transportation electrification. According
5 to the Breathe Project’s Black Carbon Map, many of the EJ Areas are also exposed
6 to some of the highest amounts of black carbon pollution in our region.¹⁶ A shift
7 toward transportation electrification will help reduce these impacts.

8

9 **Q. Is charging infrastructure in the Company’s service territory keeping pace**
10 **with the growing need?**

11 A. No. According to the U.S. Department of Energy’s Alternative Fuels Data Center,
12 the Pittsburgh region needs at least 2,149 workplace and public Level 2 (L2)
13 charging ports and 78 public direct current fast charger (DCFC) ports by 2025 to
14 keep up with a median projection of EV growth for the area. Currently, there are
15 only 389 Level 2 charging ports and 62 DCFC ports (20 accessible by non-Tesla
16 EVs) in the region.

17

18 **Q. Have state and local governments recognized the need for more EV charging**
19 **infrastructure?**

¹⁶ Breathe Project (2021, March). “Black Carbon Nitrogen Dioxide Map,” Obtained from:
<https://breatheproject.org/pollution-map/>.

1 A. Yes, and both have recommended that electric distribution companies play a role
2 in helping to meet this need. In 2019, the PA DEP released its “Electric Vehicle
3 Roadmap” describing five years of action to drive EV adoption. The Roadmap
4 includes a utility transportation and electrification directive, noting how utilities
5 can play a unique role in advancing transportation electrification due to their
6 existing role in serving public interests; knowledge of installing and maintaining
7 electricity infrastructure; stable business structure that continues to be involved in
8 electric distribution for the long-term; and cost recovery mechanisms that allow for
9 the installation of chargers where there is the greatest need rather than where there
10 is greatest profit. Additionally, the City of Pittsburgh’s EV Task Force made several
11 recommendations for transportation electrification at the local level to bridge
12 charging gaps by creating and then promoting regional charging opportunities and
13 networks. To address the need for more local public charging, the task force
14 recommends working with the Company to increase Level 2 public charging
15 infrastructure throughout city neighborhoods at existing and new properties and to
16 make obtaining permits for DCFC infrastructure easier.¹⁷

17

18 **Q. Are these state and local examples consistent with trends elsewhere in the**
19 **country?**

¹⁷ City of Pittsburgh (2019, September). “EV Task Force Recommendations,” Obtained from:
https://apps.pittsburghpa.gov/redtail/images/8371_EV_Task_Force_Recommendations.pdf.

1 A. Yes. Public utilities across the country are increasingly investing in EV programs
2 and infrastructure, ranging from residential charging services to charging
3 infrastructure make-ready investment to charging station ownership. As of January
4 2021, 52 electric companies in the U.S. received approval for transportation
5 electrification-related filings, representing a total investment of more than \$1.51
6 billion, representing a total potential investment of nearly \$3 billion.¹⁸

7

8 **Q. On March 31, 2021, President Biden proposed the American Jobs Plan, which**
9 **includes \$174 billion for transportation electrification programs.¹⁹ In light of**
10 **this announcement, why is Duquesne Light still proposing transportation**
11 **electrification programs in this case?**

12 A. President Biden's recent announcement in support of transportation electrification
13 is extremely encouraging, but it does not obviate the Company's proposed
14 programs for several reasons. First, as of the date of this testimony, the President's
15 infrastructure plan is a conceptual proposal that would require Congressional
16 approval to implement. Second, details of the President's plan have not been shared
17 with the public, so we cannot assume that it will address the objectives outlined in
18 the Company's proposal. Lastly, the Company is uniquely positioned to support its

¹⁸ Edison Electric Institute (2021, February). "Electric Transportation Biannual State Regulatory Update,"
Obtained from:
https://www.eei.org/issuesandpolicy/electrictransportation/Documents/FINAL_ET%20Biannual%20State%20Regulatory%20Update_February2021.pdf.

¹⁹The White House (2021, March) "Fact Sheet: The American Jobs Plan," Obtained from:
<https://www.whitehouse.gov/briefing-room/statements-releases/2021/03/31/fact-sheet-the-american-jobs-plan>.

1 customers with programs that may not be included in a federal infrastructure plan,
2 such as those that address home charging.

3

4 *B. EV ChargeUp Pilot Performance*

5

6 **Q. What TE initiatives has the Company previously implemented?**

7 A. As part of the EV ChargeUp Pilot, the Company has implemented a Level 2
8 Charging Station Evaluation, a DCFC Evaluation, an EV Registration Incentive and
9 executed Education and Outreach activity.

10

11 **Q. Has the Company submitted annual reports concerning the Company's
12 implementation of the EV ChargeUp Pilot?**

13 A. Yes, the Company filed annual reports in 2020 and 2021 pursuant to the parties'
14 settlement in the Company's 2018 base rates case ("Settlement"). These reports are
15 attached as Exhibits SO-1 and SO-2, respectively, to my testimony. They provide,
16 among other things: (a) charging infrastructure deployed over time, including by
17 location, and activation date; (b) charging infrastructure installation costs by site
18 type (broken out by capital and rebate costs); (c) for all charging stations deployed,
19 the usage rate by site type and charger type; and (d) estimated avoided emissions
20 resulting from the programs.

21

1 **Q. Is the Company providing a report in this filing on the EV ChargeUp Pilot**
2 **Level 2 Charging Evaluation?**

3 A. Yes. The Settlement provides that the Company will provide a report in this
4 proceeding on the EV ChargeUp Pilot Level 2 Charging Evaluation. This report is
5 attached as Exhibit SO-3 to my direct testimony. The report evaluates customer
6 participation and feedback, public access to charging stations and charging station
7 usage, identifies the charging station revenues received by the Company from
8 charging station site host customers, and discusses the Company's activities under
9 the DCFC Evaluation, EV Registration Incentive, and Education and Outreach
10 components of the EV ChargeUp Pilot.

11 In addition to the results identified in Exhibit SO-3, as I discuss further in
12 my testimony, the EV ChargeUp Pilot yielded valuable experience that has
13 informed the development and design of the TE Programs proposed in this
14 proceeding.

15

16 **III. CHARGING INFRASTRUCTURE PORFOLIO**

17 **Q. Please summarize the proposed Charging Infrastructure Portfolio.**

18 A. The Charging Infrastructure Portfolio includes the following:

- 19 • A Public, Workplace, and Multi-Unit Dwelling (MUD) Make-Ready Pilot,
20 through which the Company will construct and own make-ready infrastructure
21 to facilitate the deployment of approximately 30 Level 2 charging stations and
22 4 DC fast charging stations annually.

1 • A Fleet and Transit Charging Pilot, through which the Company will construct
2 and own make-ready and charging station infrastructure to serve customers with
3 electric fleets. Approximately 38 Level 2 charging stations will be deployed
4 annually in partnership with non-transit customers, and 6 DC fast charging
5 stations will be deployed in 2022 to power electric buses for the Port Authority
6 of Allegheny County.

7 • A Home Charging Pilot, through which the Company will construct and own
8 make-ready and charging station infrastructure to serve residential customers.

9 The Company projects an average of 125 new residential participants each year.

10 The table below provides additional detail on the Charging Infrastructure Portfolio:

11

1 Table 2: Charging Infrastructure Portfolio

	Fleet and Transit Charging			
	Public, Workplace, and MUD Make-Ready Pilot	Fleet Pilot	Transit Pilot	Home Charging Pilot
Number of Installations	Average of 30 Level 2 and 4 DC fast charging stations installed annually	Average of 38 Level 2 charging stations installed annually	6 DC fast charging stations installed in 2022	125 Level 2 charging stations installed annually
Example Deployment	Public parking garage, community recreation center	Parcel delivery service, paratransit service	Port Authority of Allegheny County	Homeowner
Ownership Structure	DLC owns “make-ready” infrastructure; customer-site host owns charging station	DLC owns “make-ready” infrastructure; customer or DLC owns charging station	DLC owns “make-ready” infrastructure and charging station	Customer owns “make-ready” infrastructure and DLC owns charging station
Maintenance	DLC maintains make-ready infrastructure; customer site-host maintains charging station	DLC maintains make-ready infrastructure; Charging station owner maintains station	DLC maintains make-ready infrastructure and charging station	Customer maintains make-ready infrastructure; DLC maintains charging station
Cost to Participating Customers	Tariffed general service distribution rate	Tariffed general service distribution rate plus monthly per-port fee	Tariffed general service distribution rate	Tariffed residential distribution rate plus monthly fee
Low Income Customer and EJ Area Considerations	Specialized technical assistance and \$5,000 Level 2 charging station rebate for customers that serve EJ Areas	Target 25% of customers participating annually serve or are located in EJ Areas	Electric buses serve EJ Areas and low-income customers	Low-income customers eligible for \$2,000 installation upgrade allowance
2022 Capital Costs	\$899,570	\$728,710	\$984,000	\$351,810
2022 O&M Costs	\$147,370	\$201,190	\$99,830	\$151,840

2

3 **Q. Why is the Company proposing the Charging Infrastructure Portfolio?**

4 A. The Company’s Charging Infrastructure Portfolio will help address a market need,
 5 improve distribution system utilization, ensure installations are done safely and

1 economically, and expand access to the environmental and public health benefits
2 of EVs, particularly for low income customers and those living within EJ Areas.

3

4 **Q. Is the Company proposing to own infrastructure (make-ready and charging**
5 **stations) as part of its proposals?**

6 A. Yes. The Company is proposing to own make-ready and/or charging stations in
7 each of its Charging Infrastructure Portfolio programs. The Program Summary
8 table provides a description of the ownership structure and I will provide further
9 detail in my testimony about each program.

10

11 **Q. Why is it appropriate for the Company to install and own make-ready and**
12 **charging infrastructure?**

13 A. Through the EV ChargeUp Pilot, the Company has seen that the upfront cost of
14 charging infrastructure, together with the time and resources necessary to manage
15 an installation, can deter customers from deploying charging stations. This
16 exacerbates the lack of charging infrastructure and range anxiety, which, as I
17 discuss below, are the leading reasons the Company's customers cite for not
18 adopting EVs. The Company's proposed investments in charging infrastructure
19 address these primary obstacles to EV adoption, and will facilitate charging
20 infrastructure deployment in much-needed locations, including EJ Areas.

1 Additionally, the Company’s experience with electrical infrastructure
2 planning, and ability to achieve economies of scale, can help lower costs and
3 produce more efficient projects for customers than they could achieve on their own.
4

5 **Q. Will the Company’s proposals stifle competition?**

6 A. No. The Company’s proposed investments are intended to accelerate EV charging
7 development, particularly where market gaps exist such as for multi-unit dwellings
8 (“MUDs”) and fleets. This will encourage greater EV adoption that will, in turn,
9 expand opportunities for competitive market providers. Greater EV adoption can
10 help improve the economics of charging stations by expanding the population of
11 charging station customers and increasing charging station utilization.

12 Additionally, the Company’s proposed infrastructure deployments through
13 these programs represent a small fraction of the investment needed to support
14 anticipated EV growth. As I discuss further below, the Company’s programs would
15 support approximately 90 public, workplace and MUD L2 station and 12 public
16 DCFC deployments from 2022 through 2024, compared to the 1,760 L2s and
17 minimum of 16 DCFCs (with significantly more DCFC needed to support non-
18 Tesla drivers) needed in the Company’s service territory over the same time period
19 based on a median EV adoption projection. The Company’s proposed programs
20 will therefore not hinder the development of the competitive EV market.

21 Finally, the Company will maintain a market neutral approach by holding
22 competitive solicitations for the products and outside services procured to

1 implement these programs. This will provide opportunities for market providers, as
2 well as ensure competitive prices for customers.

3

4 **Q. How does the Company’s proposed Charging Infrastructure Portfolio provide**
5 **opportunities for low-income customers?**

6 A. As I discuss in further detail below, each of the Company’s proposed infrastructure
7 activities were informed by assessing best practices for ensuring equity in the
8 growth of electric mobility. These programmatic considerations will help address
9 the cost and awareness barriers, and provide a tailored approach to serving the
10 unique challenges of our low-income customers and those within EJ Areas.

11

12 A. *Public, Workplace, and Multi-Unit Dwelling Make-Ready Pilot*

13 **Q. Please summarize the Company’s proposed Public, Workplace, and Multi-**
14 **Unit Dwelling Make-Ready (“Make-Ready”) pilot.**

15 A. This pilot is designed to address the charging infrastructure gap in the Company’s
16 service territory by expanding upon its EV ChargeUp Pilot Level 2 Evaluation.
17 Through the Make-Ready pilot, the Company will work with customers to provide
18 all necessary supply infrastructure, including service connections and EV make-
19 ready behind the meter for L2 and DCFC stations in public, workplace, and MUD
20 settings. Customers will be responsible for the procurement, installation, ownership
21 and maintenance of the charging station. There will be no additional fees required

1 from the participating customers beyond applicable charges for electric delivery
2 and supply.

3

4 **Q. Why is the Company proposing the Make-Ready pilot?**

5 A. The Company is proposing the Make-Ready pilot based on the need for more
6 charging infrastructure in the Company's service territory. This need has been
7 substantiated from projections of EV growth and feedback from residential
8 customers, summarized in Exhibit SO-4, indicating the lack of charging and range
9 concerns as a barrier to purchasing an EV. For example, in a 2020 survey, the
10 Company's customers identified that the top two major barriers to purchasing EVs
11 were lack of public charging stations nearby (66%) and concerns regarding vehicle
12 driving range (64%).

13 To support the growth in light-duty EVs from approximately 4,000 today to
14 an estimated 18,900 to 30,325 by 2025,²⁰ the Pittsburgh region will need to
15 substantially increase its public, workplace, and MUD charging infrastructure. The
16 table below shows the number of public and workplace L2 and DCFC ports
17 available today and the additional ports required to support the anticipated range of
18 EV growth. These numbers do not fully account for the charging ports required to
19 support customers living in MUDs, which represent approximately 26% of

²⁰ Electric Power Research Institute (2020). Projections for Duquesne Light Company's Service Territory as of 2020.

1 households in Allegheny and Beaver counties. Additionally, an estimated 35% of
2 households rent their home, which can make home charging more challenging and
3 increases the need for sufficient public and workplace charging.²¹
4

5 Table 3: Regional Charging Infrastructure Needs

Year Scenario	L2 Ports*	DCFC Ports
2021 - Current Supply ²²	389	62**
2025 - Median Need ²³	2149	78
2025 - High Need ²⁴	3008	125

6 *Includes public and workplace ports. 2021 figure includes public L2 only. The
7 current number of non-public workplace charging installations is unknown.

8 **Currently only 20 of the 62 available DCFC ports can serve non-Tesla vehicles.
9

10 **Q. Please describe how learnings from the EV ChargeUp Pilot are applied to the**
11 **proposed activity.**

12 A. The Make-Ready pilot builds on lessons learned from the EV ChargeUp Pilot to
13 help minimize costs and streamline program management and implementation. The
14 Make-Ready pilot includes the following key changes:

- 15 • Include DCFC stations in addition to L2 charging stations.

²¹ United States Census Bureau (2019). “American Community Survey - Table DP04,” Obtained from: www.data.census.gov.

²² U.S. Department of Energy (2021, January). “Alternative Fuels Data Center,” Obtained from: <https://afdc.energy.gov>.

²³ U.S. Department of Energy (2021, January). “Alternative Fuels Data Center EVI Pro Lite tool estimate based on projection of EPRI median scenario of 18,900 EVs in Pittsburgh region,” Obtained from: <https://afdc.energy.gov/evi-pro-lite>.

²⁴ U.S. Department of Energy (2021, January). “Alternative Fuels Data Center EVI Pro Lite tool estimate based on EPRI High scenario of 30,325 EVs in Pittsburgh region,” Obtained from: <https://afdc.energy.gov/evi-pro-lite>.

- 1 • Include workplace and MUD sites, in addition to public charging station host
2 customers.
- 3 • Reduce the minimum number of required charging station ports per site.
- 4 • Provide specialized technical assistance and financial support for qualified
5 customers serving EJ Areas.
- 6 • The Company will construct and own electrical make-ready infrastructure
7 instead of providing a rebate to the customer for make-ready costs.

8

9 *Expand to Include DCFC*

10 As described above, the Pittsburgh region is severely lacking the required non-
11 Tesla DCFC infrastructure. Robust DCFC deployment is necessary because
12 customers need a much faster way to charge their vehicle (30-45 minutes) than the
13 4-8 hours it can take to fully charge using a L2 station. The upfront equipment costs
14 of DCFC stations can cost more than \$50,000. These higher equipment costs
15 combined with low early-stage levels of utilization can deter customer investment
16 in DCFCs.²⁵

17

18 *Expand to Include Workplace and MUD Locations*

²⁵ E.g., Ross McClane and Qiyu Liu (2021, January). “The United States Needs More Fast Charger: China Can Show How,” Obtained from: <https://rmi.org/the-united-states-needs-more-fast-chargers-china-can-show-how/>.

1 The Make-Ready pilot aims to ensure that investments are made in charging
2 infrastructure where they will see the greatest utilization. With the majority of
3 charging happening at home and 26% of households in Allegheny and Beaver
4 counties living in MUDs,²⁶ having sufficient charging is essential to support MUD
5 customers interested in EVs. MUD charging proved the most durable during the
6 pandemic. In fact, the two EV ChargeUp Pilot sites with the greatest usage during
7 the pandemic are public sites that are accessible to multi-unit dwelling residential
8 customers, reflecting the importance of charging accessibility at such locations.

9 Outside of the home, workplace charging is the most-utilized type of
10 charging infrastructure.²⁷ Studies show that individuals who have access to
11 workplace charging are six times more likely to purchase an EV than those who do
12 not.²⁸ Expanding the Make-Ready pilot to include site hosts at these locations will
13 make it more feasible for customers to switch to an EV and can help meet the
14 anticipated EV growth.

15

16 *Reduce Number of Required Ports*

²⁶ United States Census Bureau (2019). “American Community Survey - Table DP04,” Obtained from: www.data.census.gov.

²⁷ Idaho National Laboratory (2015). “Plugged In: How Americans Charge Their Electric Vehicles,” Obtained from: <https://avt.inl.gov/sites/default/files/pdf/arra/PluggedInSummaryReport.pdf>.

²⁸ U.S. Department of Energy (2017, January). “Workplace Charging Challenge Progress Update 2016: A New Sustainable Commute,” Obtained from: https://www.energy.gov/sites/prod/files/2017/01/f34/WPCC_2016%20Annual%20Progress%20Report.pdf.

1 The EV ChargeUp Pilot required participating customers to install at least 4 dual-
2 port charging stations, which translates to 8 charging ports, per site.²⁹ Several
3 customers that were interested in the program were unable to participate because
4 they could not meet this 8 charging port requirement. The Make-Ready pilot lowers
5 the required number of ports to 4 per site to expand customer access.

6

7 *EJ Area Support*

8 The Make-Ready pilot will provide specialized technical assistance and financial
9 support for qualified L2 charging station host customers within EJ Areas. While
10 these customers may be interested in hosting charging infrastructure for their
11 communities, they may lack the funding and internal resources to manage the
12 installation process. The Make-Ready pilot can help overcome these barriers.

13

14 **Q. Why is the Company proposing to own the make-ready rather than offer**
15 **customers a rebate as it did under the EV ChargeUp Pilot?**

16 A. From executing the EV ChargeUp Pilot, the Company learned that the upfront cost
17 of charging infrastructure, along with the resources to manage the project, can be
18 deterrents for customers. Providing customers with a rebate did not directly address
19 these impediments. For the Make-Ready Pilot, the Company is proposing

²⁹ See Settlement paragraph 45(b).

1 ownership of the make-ready to address these issues and accelerate charging
2 infrastructure investments in its service territory.

3

4 **Q. What services will the Company provide through the Make-Ready pilot?**

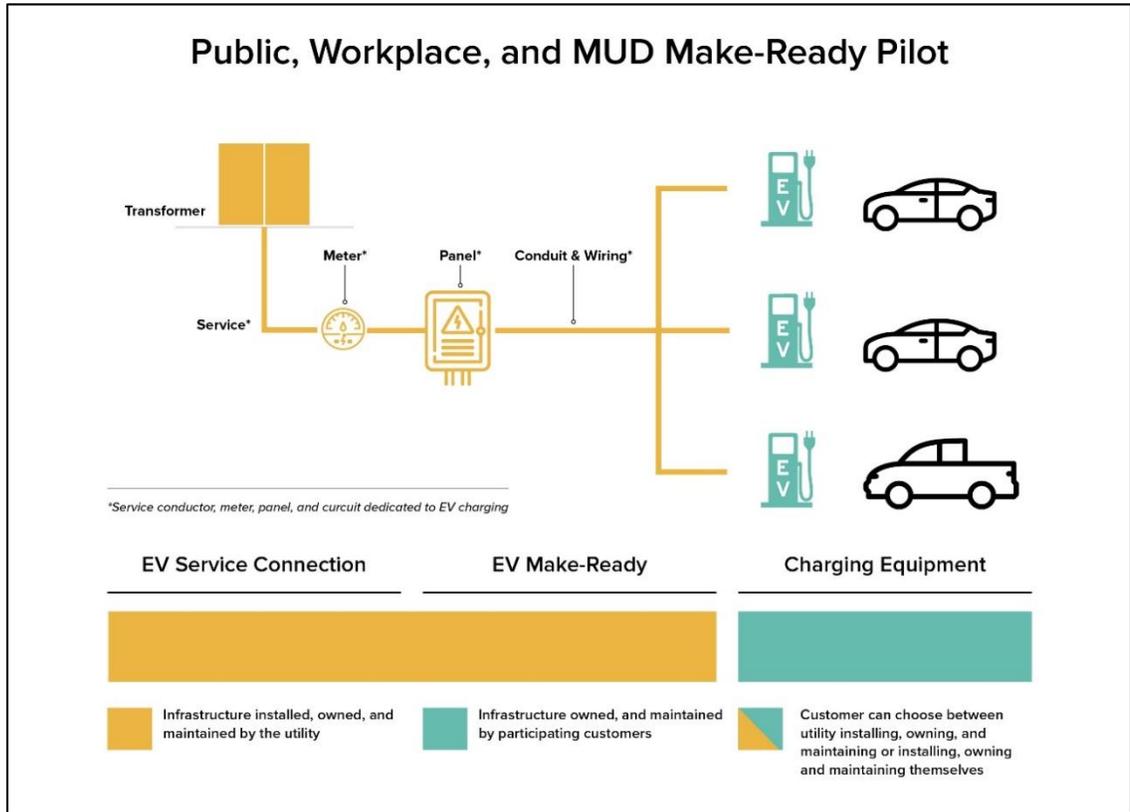
5 A. The Company will install, own, and maintain EV charging station make-ready,
6 which may include new panels, conduit, and wiring, located between the meter and
7 the charging station. The Customer will own, operate, and maintain the EV
8 charging stations. A simplified typical example is depicted in the below illustration:

9

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Figure 1: Public, Workplace, and MUD Make-Ready Pilot Example Ownership Structure



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In addition, in response to customer feedback from the EV ChargeUp Pilot, the Company will continue to provide participating customers with a list of pre-qualified vendors for the customer-owned and -installed charging stations. The Company will identify these qualified vendors and equipment through competitive solicitation. The stations will be required to, among other things, provide interoperability and managed charging capabilities that would enable customers participate in possible future managed charging programs, and to share usage data with the Company. Customers will choose their charging station hardware and

1 networking service from this qualified vendor list, or will have the option to select
2 their own stations so long as they meet the Company’s safety and technical
3 standards.

4
5 **Q. Will participants be required to separately meter the charging stations?**

6 A. No. The Company evaluated this option, but determined that the benefits of
7 requiring a separate meter were outweighed by the cost and inconvenience to the
8 participating customers. Customers interested in a separate meter for their EV
9 charging load may do so by establishing a separate service to the charging stations.

10
11 **Q. Will the Customer share charging data with the Company under the Make-
12 Ready pilot?**

13 A. Yes, participating customers will be required to grant the Company access to their
14 charging data through the network provider. The Company will use these data to
15 better understand charging station utilization, charging patterns for different use
16 cases, and potential grid impacts. These data may also help the Company identify
17 future services for these customer segments. The Company will follow its Privacy
18 Policy³⁰ for collecting, storing, and using these customer data.

19
20 **Q. Who will be eligible to participate in Make-Ready pilot?**

³⁰ Duquesne Light Company (2019, January). “Duquesne Light Privacy Policy,” Obtained from:
<https://www.duquesnelight.com/customer-support/policies-forms/privacy-policy>.

1 A. Non-residential customers that own, lease or manage commercial properties or
2 MUDs will be eligible to participate.

3

4 **Q. What will be the requirements to participate in the Make-Ready pilot?**

5 A. Eligible customers will be required to meet the following to participate in the Make-
6 Ready pilot:

- 7 • Own or lease property, and demonstrate site control thereof (which may
8 include written permission from the property owner), suitable for charging
9 station installation.
- 10 • For L2 sites: Install a minimum of 4 charging ports (e.g., 2 dual-port
11 chargers), or for customers in EJ Areas, a minimum of 2 charging ports
12 (e.g., 1 dual-port charger).
- 13 • For DCFC sites: Install a minimum of 2 DCFC charging ports of at least
14 150kW, which must be publicly accessible.
- 15 • Operate and maintain charging stations.
- 16 • Subscribe to charging station networking service.
- 17 • Provide the Company charging data via network vendor.
- 18 • Grant the Company any rights-of-way or easements deemed necessary.
- 19 • Execute a contract memorializing the Company's and customer's respective
20 obligations under the pilot.

21

1 **Q. How will the Company evaluate customer applications to the Make-Ready**
2 **pilot?**

3 A. The Company will evaluate applicant sites based on a variety of factors, including
4 technical feasibility and anticipated charging station utilization. As part of this
5 evaluation, the Company will analyze the projected costs of the project, as well as
6 the projected incremental distribution revenues the project may yield. The
7 Company will reject proposed projects with disproportionately high estimated per-
8 port costs and/or disproportionately low projected utilization.

9

10 **Q. How will the Make-Ready pilot support charging station growth in EJ Areas?**

11 A. Though the pilot removes customers' up-front costs of make-ready infrastructure,
12 the costs of the charging station alone may be too much to bear for some customers
13 who serve EJ Areas. Therefore, for qualified customers serving EJ Areas, the pilot
14 will provide a charging station rebate of up to \$5,000 per dual-port L2 unit. In
15 addition, the Company will provide specialized technical assistance, which can help
16 reduce the project management burden for the charging station installation portion
17 of the project. The Company aims to select charging station sites located in EJ
18 Areas for at least 25% of annual pilot participants.

19

20 **Q. Please describe how the Company will conduct outreach and education about**
21 **the Make-Ready pilot.**

1 A. The Company will conduct outreach and education through a variety of channels.
2 The Company will host content on its website explaining the pilot, as well as
3 produce print collateral materials. The Company's Major Account Managers will
4 also discuss the program directly with non-residential customers. In addition, the
5 Company will engage with local non-profits and trade association groups to target
6 groups like property managers and developers.

7 The Company will seek to leverage other funding sources, such as
8 governmental grants, to help expand the reach of the program. For example, as part
9 of its engagement with customers through this program, the Company will educate
10 customers on other funding that they may be eligible for, such as Driving PA
11 Forward rebates or grants.

12
13 **Q. How many customers are projected to participate in the Make-Ready pilot?**

14 A. The Company projects that a total of 14 customers, comprising 12 L2 site locations
15 and 2 DCFC locations, will participate in the Make-Ready pilot on an annual basis.
16 To help control Pilot costs, the Company will cap participation at 21 new customers
17 annually.

18

19 **Q. What are the Company's projected costs of the pilot in 2022?**

20 A. The Company's projected costs for 2022 are as follows:

21

22

1

Table 4: Make-Ready 2022 Pilot Cost

Make Ready 2022 Pilot Costs	
Capital	
Make Ready Design, Installation and Equipment	\$624,000
Operations Support and Oversight	\$275,570
Expense	
Program Management	\$29,600
Disadvantaged Community Support	\$112,770
Advertising and Collateral	\$5,000
Total	\$1,046,940

2

3 The Company estimates incurring similar annual capital and expense costs in
4 subsequent years.

5

6 **Q. How will the Company recover its costs of the Make-Ready pilot?**

7 A. Costs for this program will be recovered through base distribution rates.

8

9 *B. Fleet and Transit Charging Pilot*

10 **Q. Please summarize the Company’s proposed Fleet and Transit Charging pilot.**

11 A. Through the Fleet and Transit Charging pilot, the Company will install, own, and
12 maintain EV infrastructure, including make-ready infrastructure and charging
13 stations, on behalf of fleet customers, including the Port Authority of Allegheny
14 County (Port Authority). The goal of the pilot is to reduce the upfront cost for EV

1 charging infrastructure and reduce the project planning and execution burden for
2 customers to help spur transportation electrification adoption.

3

4 **Q. Why is the Company proposing the Fleet and Transit Charging pilot?**

5 A. The Company is proposing the Fleet and Transit Charging pilot to help customers
6 overcome key barriers to fleet electrification. As I mentioned earlier in my
7 testimony, the coming years will bring a host of new vehicle types to market,
8 including pick-up trucks and delivery vehicles. Switching to an electric option can
9 produce meaningful savings for customers. For example, an electric school bus is
10 estimated to save \$6,400 annually in fuel and maintenance costs, and an electric
11 transit bus is estimated to produce lifetime savings of \$81,000 compared to a diesel
12 transit bus.³¹ However, upfront costs of vehicles and charging infrastructure,³²
13 along with the resources required to execute projects with a new technology, can
14 hinder customers from realizing these savings. This pilot is intended to help bridge
15 this deployment gap. The Company believes it is well-positioned to help customers
16 navigate this emerging market and provide technical and implementation support
17 to encourage them to adopt EVs.

³¹ Alana Miller, Hye-Jin Kim, Jeffrey Robinson, and Matthew Casale of Frontier Group, PIRG Education Fund, and PennEnvironment. (2018, May). “Electric Buses Clean Transportation for Healthier Neighborhoods and Cleaner Air,” Obtained from: <https://pennenvironment.org/sites/environment/files/reports/Electric%20Buses%20-%20PA%20-%20May%202018.pdf>.

³² Lynn Daniels and Chris Nelder of the Rocky Mountain Institute (2021). “Steep Climb Ahead,” Obtained from: <https://rmi.org/insight/steep-climb-ahead/>.

1 This program also aligns with the Commonwealth’s goals of achieving
2 100% zero emission vehicles sales for all new medium and heavy duty vehicles by
3 2050 and reaching 30% of new medium and heavy duty sales by 2030, as articulated
4 in a 2020 Memorandum of Understanding among Pennsylvania, 14 other states,
5 and the District of Columbia.³³

6 Finally, fleet electrification promotes environmental health benefits as I
7 discussed earlier in my testimony. Medium and heavy-duty fleet electrification in
8 particular produces environmental and air quality benefits for surrounding
9 populations, “especially those residents nearest major roadways, warehouse
10 distribution centers and other pollution hotspots.”³⁴

11

12 **Q. Describe the Company’s proposal with respect to Transit Charging.**

13 A. The Company proposes to install, own, and maintain six 150kW DCFC stations at
14 Port Authority’s East Liberty Garage. These units are the same size as the stations
15 installed as part of the Company’s DCFC Evaluation Pilot. This charging
16 infrastructure is required by Port Authority to power six 40-foot electric buses that
17 Port Authority will receive in 2021, and will support its planned fleet electrification
18 objectives. In all other respects, except where I note otherwise, the Company’s
19 Transit Charging proposal mirrors the Fleet Charging pilot.

³³ NESCAUM (2020) “Multi-State Medium- and Heavy-Duty Zero Emission Vehicle Memorandum of Understanding,” Obtained from: <https://www.nescaum.org/documents/multistate-truck-zev-governors-mou-20200714.pdf/>.

³⁴ American Lung Association (2020, September). “The Road to Clean Air: Benefits of a Nationwide Transition to Electric Vehicles,” Obtained from: <https://www.lung.org/clean-air/electric-vehicle-report>.

1

2 **Q. How will the Fleet and Transit Charging Pilot be structured?**

3 A. Under the Fleet and Transit Charging Pilot, the Company will:

- 4 • Continue to install, own, operate and maintain electric facilities up to the
5 customer's service point.
- 6 • Install, own and maintain the make-ready infrastructure, including new
7 service panel, conduit, and wiring as applicable, from the service point up
8 to the charging station stub.

9 Participating customers will have the option to:

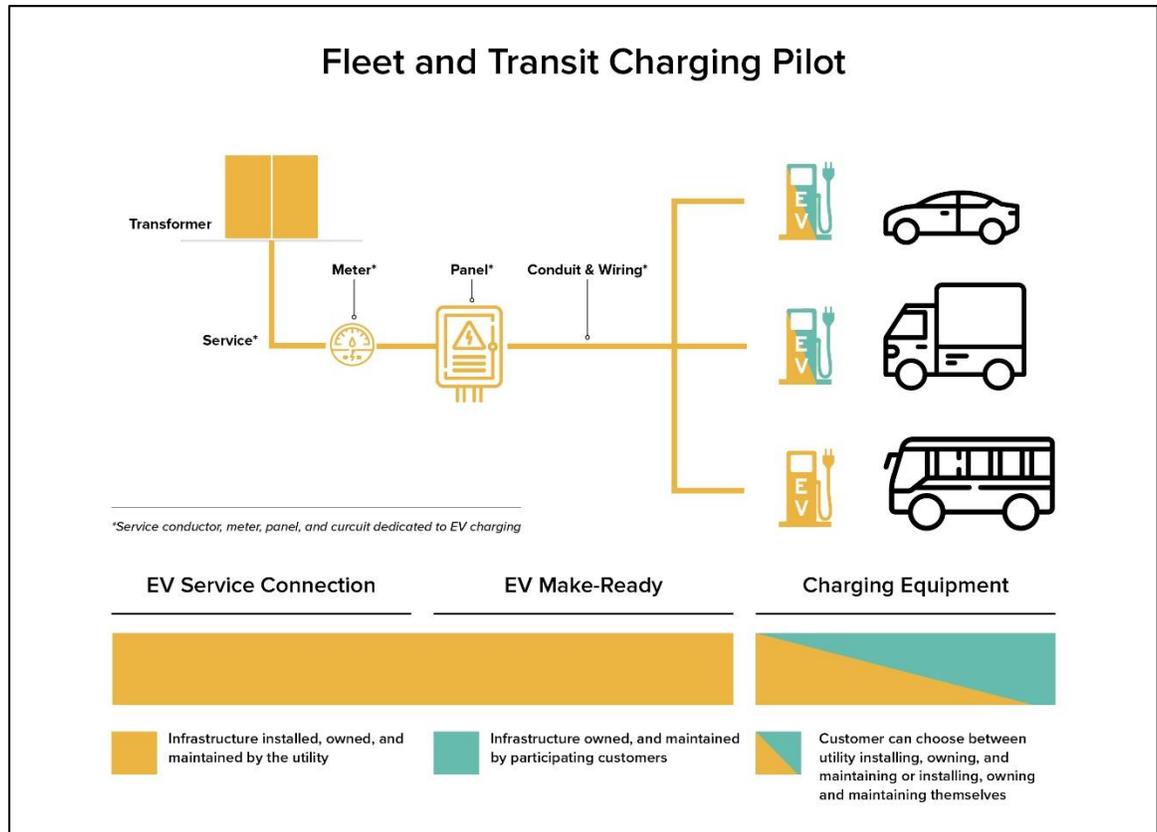
- 10 • Have the Company purchase, install, own and maintain the charging
11 stations. Customers will be assessed a monthly charge to cover the cost of
12 the charging stations and on-going data management and maintenance
13 (Bundled Option); or
- 14 • Have the Company purchase, install, own and maintain the charging
15 stations. Customers can pay up-front for costs of the charging stations and
16 pay a smaller, on-going monthly charge to cover data management and
17 maintenance ("Pre-Pay Option"); or
- 18 • Purchase, install, own and maintain their own charging stations
19 ("Customer-Supplied Charging Stations") with no additional fee applied.

20 For the Port Authority specifically, the Company will purchase, install, own and
21 maintain the make-ready and charging stations.

22

1 A simplified illustration is provided below:

2 Figure 2: Fleet and Transit Charging Pilot Example Ownership Structure



3

4

If the customer elects for the Company to own and maintain the charging stations under either the Bundled or Pre-Pay Options, the customer will select the charging stations from a pre-approved list. The Company plans to issue a competitive solicitation to identify the charging stations and network options for its pre-approved list.

5

6

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9

Alternatively, customers selecting the Customer-Supplied Charging Station option can own and maintain the charging stations on their own, so long as they meet the Company's safety and technical standards. In this circumstance, the

10

11

1 Customer will own, install, and maintain the charging stations, and the Company
2 will install, own, and maintain the make-ready infrastructure, similar to the Make-
3 Ready pilot.

4
5 **Q. What services will the Company provide through the Fleet and Transit pilot?**

6 A. The Company will oversee the planning, design, and implementation of the
7 applicable EV infrastructure.

8 First, the Company will work with the customer through the proposed Fleet
9 Electrification Advisory Service, which I discuss later in my testimony, to conduct
10 a fleet assessment or leverage an existing assessment. Using an assessment, the
11 Company and customer will determine the size of the project and identify
12 appropriate and cost-effective locations for charging infrastructure. The Company
13 will work with the customer to design and install the make ready infrastructure and,
14 as applicable, the charging stations.

15 Following installation, the Company will maintain the Company-owned
16 equipment for the duration of the customer's participation in the pilot.

17

18 **Q. Will participants be required to separately meter the charging stations?**

19 A. With the exception of the Port Authority, no. The Company evaluated this option,
20 but determined that the benefits of requiring a separate meter were outweighed by
21 the cost and inconvenience to the participating customer. Customers interested in a

1 separate meter for their EV charging load may do so by establishing a separate
2 service to the charging stations.

3

4 **Q. Who will be eligible to participate in the pilot?**

5 A. Non-residential customers that own, lease, or operate a fleet of at least six on-road
6 vehicles will be eligible for this pilot.

7

8 **Q. What will be the requirements to enroll and participate in the pilot?**

9 A. Eligible customers will be required to meet the following to participate in the pilot,
10 for the duration of the customers' participation:

- 11 • Demonstrate that EVs are currently in-use at the participating site(s) or
12 provide proof of purchase with anticipated delivery date.
- 13 • Install a minimum of 4 charging ports per site.
- 14 • Own or lease property, and demonstrate site control thereof (which may
15 include written permission from the property owner), suitable for charging
16 station installation.
- 17 • Operate and maintain (as applicable) the charging stations.
- 18 • Where the Company will not own the charging stations, subscribe to a
19 charging station networking service.
- 20 • Provide the Company charging data via network vendor.
- 21 • Grant the Company and rights-of-way or easements deemed necessary.

- 1 • Execute a contract memorializing the Company’s and customer’s respective
2 obligations under the pilot.
3

4 **Q. How will the Company evaluate Customer applications?**

5 A. The Company will evaluate applicant sites based on a variety of factors, including
6 technical feasibility and anticipated charging station utilization. As part of this
7 evaluation, the Company will analyze the projected costs of the charging station
8 project, as well as the projected incremental distribution revenues the project may
9 yield. The Company will reject proposed projects with disproportionately high
10 estimated per-port costs and/or disproportionately low projected utilization.
11

12 **Q. What is the term of customer’s participation in the pilot?**

13 A. A customer’s participation in the pilot will be for ten years. The Company is
14 proposing a ten-year period to align with depreciable lives of the make-ready and
15 the charging stations, and to ensure Company’s recovery of the costs of the
16 charging stations from the participating customer when applicable. Upon expiration
17 of this ten-year period, ownership of the charging stations and make-ready will
18 either pass automatically to the customer on an “as is” basis, or the customer may
19 renew the service agreement under any applicable program then offered by the
20 Company.
21

1 **Q. What happens if the customer terminates the service agreement before the end**
2 **of the contract term?**

3 A. Customers that leave the program prematurely will be required to purchase the
4 make ready and charging stations at the remaining undepreciated value of the
5 equipment, or alternatively, to have the Company remove the infrastructure, and
6 reimburse the Company's costs of removal and stranded equipment (if any).

7

8 **Q. How will the pilot support disadvantaged communities?**

9 A. The Company will target school districts, municipal governments, and non-profit
10 organizations that serve EJ Areas to participate in the pilot. The Company will
11 target that 25% of projects annually serve or are sited within EJ Areas.

12

13 **Q. Please describe how the Company will conduct outreach about the pilot.**

14 A. The Company will conduct outreach and education through a variety of channels.
15 The Company will employ outreach strategies similar to those I outline above for
16 the Make-Ready Pilot. Additionally, the Company will leverage its relationships
17 with its Community Based Organizations (CBOs) to identify appropriate non-profit
18 entities serving low income customers and EJ Areas. The Company will also
19 conduct outreach to fleet distributors who sell in key customer segments. Finally,
20 the Company will leverage relationships with participating charging station
21 vendors, as well as the vendor providing the fleet electrification assessments, to
22 conduct outreach to prospective customers.

1

2 **Q. How many customers are projected to participate in the pilot?**

3 A. The Company projects that in addition to the Port Authority, a total of 7 customers
4 will participate annually, comprising a mix of customers including school districts
5 or bus operators, local government, non-profits, and commercial customers. To
6 help control Pilot costs, the Company will cap participation at 12 new participants
7 annually.

8

9 **Q. What are the Company’s projected costs of the Pilot?**

10 A. The Company projects the following costs for the non-Transit Fleet portion:

11 Table 5: Non-Transit Fleet 2022 Pilot Costs

Non-Transit Fleet 2022 Pilot Costs	
Capital	
Make Ready Design, Installation, and Hardware	\$198,900
Charging Stations, Network Fees, Commissioning	\$268,520
Operations Project Management and Oversight	\$137,790
IT	\$123,500
Expense	
Maintenance and Warranty	\$102,000
Shipping	\$4,590
Program Management and Administration	\$91,330
Marketing/Advertising/Education	\$1,000
Sales Tax	\$2,270
Total	\$929,900

1

2 The Company estimates incurring similar annual capital and expense costs in
3 subsequent years.

4

The Company projects the following costs for the Transit portion:

5

Table 6: Transit 2022 Pilot Costs

Transit 2022 Pilot Costs	
Capital	
Make Ready Installation and Hardware	\$300,000
Charging Stations and Commissioning	\$510,000
Operations Project Management and Oversight	\$174,000
Expense	
Maintenance and Warranty	\$99,830
Total	\$1,083,830

6

7 The Company anticipates no additional Transit capital expenditures after 2022.
8 Annual expenses for Transit are expected to decrease substantially after 2022. The
9 Company is therefore proposing to normalize recovery of the \$99,830 over a three-
10 year period, or \$33,280 per year.

11

12 **Q. Will customers be required to pay a separate fee to participate in the Pilot?**

13 A. With the exception of the Port Authority, yes. Participating customers who select
14 the Bundled Option will be required to pay a monthly fee designed to recover the
15 costs of the charging stations, shipping, commissioning, sales tax, and associated
16 network data and maintenance costs over the 10-year contract duration. Customers

1 who select the Pre-Pay Option will pay upfront for the charging station, shipping,
2 commissioning, and sales tax and will pay a smaller monthly fee designed to cover
3 the cost of maintenance, and network data. The monthly fee does not include costs
4 for make-ready design, equipment, and installation, program management, IT, and
5 marketing and education, which will be recovered through base rates.

6 Table 7: Fleet Pilot Monthly Per Port Fees

Option	Monthly Per Port Fee
Bundled Option	\$63.24
Pre-Pay Option	\$28.82

7
8 Company witness Ms. Everett discusses program cost recovery, including the
9 calculation of these monthly fees, in further detail in her direct testimony, DLC St.
10 No. 18.

11 The Port Authority will not be required to pay a separate fee to participate
12 in the Pilot. The Port Authority plays a critical role in the community – 80% of its
13 bus routes serve low-income communities and it provided over 40 million rides in
14 2020 even through the pandemic.³⁵ In light of its unique position and functions in
15 the Company’s service territory, the Port Authority will not be required to pay a
16 separate fee to participate in the Pilot.

17

18 **Q. Has the Company conducted a benefit-cost analysis of this pilot?**

³⁵ Port Authority of Allegheny County (2021). “Annual Service Report 2020,” Obtained from: https://www.portauthority.org/siteassets/inside-the-pa/surveys-and-reports/annual_service_report_fy2020_web.pdf

1 A. Yes. As Company witness Ms. Everett discusses in detail in her direct testimony,
2 DLC St. No. 18, the Company conducted benefit-cost analyses of this Pilot using
3 several methodologies. These analyses indicate that the Pilot is cost effective.
4

5 *C. Home Charging Pilot*

6 **Q. Please summarize the Company's proposed Home Charging pilot.**

7 A. The Company proposes to offer an optional pilot to install a L2 station in residential
8 customers' homes. The Company will install, own, and maintain the L2 station on
9 the customer's behalf over a 5-year period.
10

11 **Q. Why is the Company proposing the Home Charging pilot?**

12 A. The Company is proposing the Home Charging pilot to benefit customers and help
13 drive EV adoption.
14

15 **Q. What barriers to EV adoption does the pilot address?**

16 A. The pilot facilitates installation of L2 charging stations, which the Company has
17 identified as a central obstacle to residential EV adoption. For the average EV
18 driver, 80% of charging happens at home. In order to feel comfortable and to
19 maximize the convenience of converting to an EV, many people need to have
20 access to sufficiently-fast charging at home. L2 stations provide quick and
21 controllable charging.

1 Purchasing and installing a L2 station can present a number of barriers for
2 customers. For many people this is a brand new way to fuel their vehicle. The
3 technology is unfamiliar, with an array of options and features to consider. The
4 Company's customer surveys on this topic indicate that the majority of survey
5 respondents are unfamiliar with key topics, such as electrical requirements, general
6 price, charging station brands and models, and installation. See Exhibit SO-4:
7 Duquesne Light Customer EV Survey Results Summary for further details.

8 Additionally, the station and its installation can be expensive. The
9 Company's experience suggests that slightly less than half of L2 installations in its
10 service territory require additional electrical work in the form of panel upgrades or
11 additional breakers. This additional electrical work can cost anywhere from \$1,000-
12 \$3,000 or more, depending on the complexity and the upgrades required. This is in
13 addition to the cost of the station itself, which can range from \$250 for a basic, non-
14 WiFi connected station to \$750 for a Wi-Fi connected, "smart" station, plus an
15 average cost of \$500 to install the station.

16 These barriers can be overwhelming and create a "hassle" factor that turns
17 people off from switching to an EV. The pilot will address each of these obstacles
18 by offering customers an affordable, convenient, all-inclusive service to install a
19 L2 station in their home, potentially at no up-front cost.

20

21 **Q. Have the Company's customers indicated interest in the pilot?**

1 A. Yes. In a survey the Company conducted of customers who indicated that they were
2 extremely likely or likely to purchase an EV for their next vehicle, 69% of
3 participants agreed that the home charging install program would make it easier for
4 them to drive electric, and 65% responded that they were likely to participate in the
5 program if offered. See Exhibit SO-4 for further details.

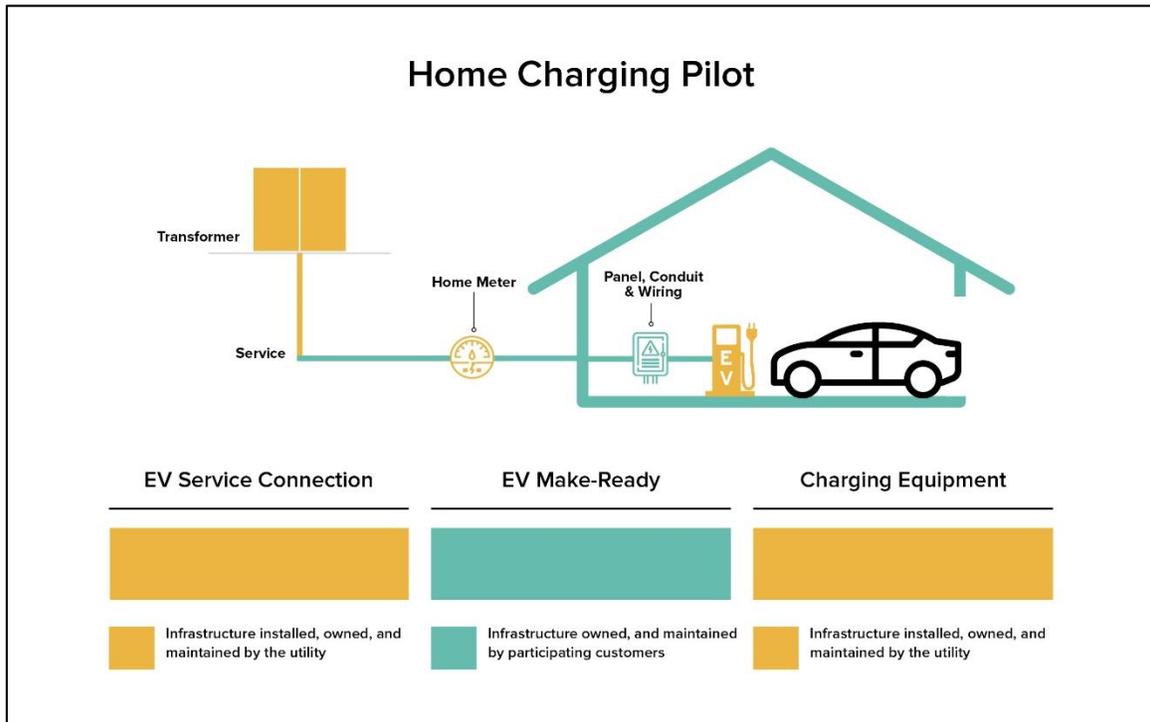
6

7 **Q. What services will the Company provide through the pilot?**

8 A. Through the pilot, the Company will install, own, and maintain L2 stations for
9 residential customers. The Company will also pay for a standard charging station
10 installation up to \$500 (“Standard Installation Costs”). Installation costs above
11 \$500, or upgrades to home electrical equipment such as for a new panel or breaker
12 (“Home Electrical Upgrade Costs”), shall be borne by the customer, except for low-
13 income participants, whom I address further below. In addition, the Company will
14 coordinate charging station troubleshooting and station repair or replacement in the
15 event of a station failure.

16 A simplified typical example is depicted in the below illustration:

1 Figure 3: Home Charging Pilot Example Ownership Structure



2

3

4 **Q. Who will be eligible to participate in the Home Charging pilot?**

5 A. All residential customers who meet the following requirements will be eligible to
6 apply:

- 7 • Be a Duquesne Light residential customer with no overdue bills at the
8 service address;
- 9 • Own a single-family detached, row house or duplex property with a
10 personal garage or private driveway suitable for charging station
11 installation; and
- 12 • Own or lease an EV, which is registered to the service address.

1 Customers' enrollment in the Pilot shall be for a period of five years. Participating
2 customers will be required to:

- 3 • Execute a Home Charging Pilot Customer Agreement, which is provided as
4 Exhibit SO-5;
- 5 • Agree to share their charging data via the charging station vendor for the
6 duration of their participation; and
- 7 • Maintain active Wi-Fi at the service address with sufficient signal at
8 charging station location for the duration of their participation.

9

10 **Q. What happens at the conclusion of the customer's five-year term of**
11 **participation?**

12 A. At the conclusion of the five year contract term, ownership of the charging station,
13 as well as all associated responsibilities for on-going maintenance and
14 management, will pass automatically to the customer. Alternatively, the customer
15 will have the option to enter into a new service agreement under any applicable
16 programs then offered by the Company, or pay the Company \$200 (i.e., the
17 Company's estimated average cost of charging station removal) to remove the
18 station.

19

20 **Q. What happens if the customer defaults or terminates the agreement early?**

21 A. Customers who default or terminate the agreement early will be required to make a
22 lump-sum payment of all amounts due under the remaining term of the agreement.

1 The Company will also remove the station at customer request for a fee of \$200. A
2 customer's default will not be grounds for termination of electric service to the
3 customer's residence.

4
5 **Q. Is the Company's proposal consistent with those adopted in other states?**

6 A. Yes. A number of other utilities, including Madison Gas & Electric and Xcel
7 Energy, have implemented similar charging station turn-key services.³⁶

8
9 **Q. Will the pilot provide the Company with additional insight that may aid
10 distribution planning?**

11 A. Yes. The average L2 load (7.2 kW-12kW) can significantly increase a household's
12 electric demand. The Pilot enrollment process will provide the Company notice of
13 increasing load, which can facilitate distribution system investment that may be
14 required to ensure grid reliability and safety. This advance notice will become
15 increasingly important as EV adoption, and corresponding system issues associated
16 with EV clustering, accelerate.

17
18 **Q. Will the Company offer additional assistance to low-income customers
19 interested in participating in the pilot?**

³⁶ Madison Gas and Electric (2019, March). Application of Madison Gas and Electric Company for Authority to Change Electric and Natural Gas Rates. Docket No. 3270-UR-120. Obtained from: <https://apps.psc.wi.gov/APPS/dockets/content/detail.aspx?id=3270&case=UR&num=120>; Xcel Energy (2019, May). Compliance Filing Residential Electric Vehicles Charging Tariff Docket No. E002/M-15-111 ANDE002/M-17-817. Obtained from: Document ID [20195-153306-01](#).

1 A. Yes. As I indicated earlier, the Company will cover up to the Standard Installation
2 Costs. Where a participant is low-income – i.e., where the customer’s household
3 income is no greater than 150% of federal poverty guidelines – the Company shall
4 cover up to \$2,000 of combined Standard Installation Costs and required Home
5 Electrical Upgrade Costs that are necessary to accommodate charging station
6 installation and that otherwise might put the program out of reach. The customer
7 will be responsible for paying for any upgrades beyond this allowance.

8

9 **Q. Please describe how the Company will conduct outreach and education about**
10 **the pilot.**

11 A. The Company will conduct outreach and education about its pilot through a variety
12 of methods. It will include information about the program and enrollment processes
13 on its website. The Company will also engage with local auto dealerships and
14 charging station vendors, conduct social media and digital advertising, and promote
15 the program at public events, such as ride-and-drives.

16

17 **Q. How many customers are projected to participate in the pilot?**

18 A. The Company projects 125 customers annually and will cap participation at this
19 amount.

20

21 **Q. What are the Company’s projected costs of the pilot?**

22 A. The Company projects the following pilot costs:

1

Table 8: Home Charging 2022 Pilot Costs

Home Charging 2022 Pilot Costs	
Capital	
Charging Station Hardware and Installation	\$183,040
IT	\$126,100
Operations Engineering	\$42,670
Expense	
Program Management	\$105,535
Data Management	\$7,800
Charging Station Maintenance	\$4,125
Marketing/Advertising/Education	\$13,600
Low-Income Assistance	\$19,500
Sales Tax	\$1,280
Total	\$503,650

2

3

The Company estimates incurring similar annual capital and expense costs in subsequent years.

4

5

Q. Will customers be required to pay a separate fee to participate in the pilot?

7

A. Yes. Similar to the Company’s proposed Fleet Charging pilot, participating customers will be required to pay a monthly fee of \$21.17 designed to recover the costs of the charging stations, installation, sales tax, and maintenance costs over the 5-year term of the agreement. The monthly fee does not include costs for program management, IT, operations engineering, and marketing and education, which will

8

9

10

11

1 be recovered through base rates. Company witness Ms. Everett discusses program
2 cost recovery, including the calculation of this fee, in further detail in her direct
3 testimony, DLC St. No. 18.

4
5 **Q. Has the Company conducted a benefit-cost analysis of this pilot?**

6 A. Yes. As Company witness Ms. Everett discusses in detail in her direct testimony,
7 DLC St. No. 18, the Company conducted benefit-cost analyses of this Pilot using
8 several methodologies. These analyses indicate that the Pilot is cost effective.

9

10 **IV. CUSTOMER PORFOLIO**

11 **Q. Please summarize the Company's proposed Customer Portfolio.**

12 A. The Customer Portfolio includes the following three components:

- 13 • Awareness, Education, and Engagement (“AEE”), which will allow the
14 Company to provide transportation electrification informational services to
15 customers.
- 16 • Fleet Electrification Advisory Service, which will support planning and
17 analysis for an average of 7 fleet customers annually.
- 18 • A Registration Incentive, which will allow the company to engage with EV
19 drivers and gather data to assist with distribution system planning.

20

21 *A. Awareness, Education, and Engagement*

22

1 **Q. Why is the Company proposing to conduct customer transportation**
2 **electrification awareness, education, and engagement?**

3 A. The Company's AEE efforts are intended to (1) fill an information gap in the
4 Company's service territory around EVs and charging stations generally; and (2)
5 educate customers about the Company's transportation electrification programs.
6 The Company will build upon its education and outreach efforts to date, as
7 discussed in Exhibit SO-3, to support customers who have not yet been reached and
8 provide assistance to customers who are navigating the rapidly evolving electric
9 transportation market transformation.

10 The Company's lessons learned to date indicate that customers face a
11 significant learning curve associated with transportation electrification, and lack of
12 consumer awareness continues to be one of the most significant barriers to greater
13 adoption of EVs.

14 The Company is well-positioned to address this barrier. Many aspects of
15 EV education bear directly on the Company's systems and functions. For example,
16 current and prospective EV owners may require fundamental information regarding
17 different EV charging technologies, how to connect EV charging equipment to the
18 Company's grid, and bill impacts. This information can often best be provided (and
19 in some instances, can only be provided) by the Company.

20

21 **Q. Please describe the Company's plans for future AEE activities.**

1 A. As mentioned elsewhere throughout my testimony, the Company will undertake
2 program-specific outreach to ensure that customers are aware of the programs
3 available to them and educate them on the program benefits and requirements. The
4 Company will continue employing several communication channels, including the
5 Company's website, web tools, community based events, technical assistance and
6 internal knowledge building. The Company will also continue to regularly examine
7 customer feedback and adjust its communication approaches accordingly. For
8 example, in a recent evaluation of its EV Guide web tool, the Company found that
9 the majority of users accessed the tool via a mobile device (50%) compared to 44%
10 on desktop and 6% on tablet. The Company therefore plans to evaluate and improve
11 the usability of EV educational content and support on mobile devices.

12

13 **Q. Does the Company plan to engage low-income customers and communities**
14 **through its AEE activities?**

15 A. Yes. As shown in the table below, the Company's research indicates that the
16 distribution of individuals who state that they are likely to purchase an EV as their
17 next vehicle is fairly evenly distributed among household income levels. This
18 suggests that EVs are not only for the Company's wealthiest customers; with
19 equitable awareness and education, all customers can evaluate how EVs can serve
20 as a cost-saving solution to their mobility needs.

21

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Table 9: EV Purchase Intent by Income

Household Income	% of individuals within Income Class likely to purchase an EV as their next vehicle
<\$20,000	6%
\$20,000-\$49,999	21%
\$50,000-\$74,999	20%
\$75,000-\$99,999	16%
>\$100,000	24%
Prefer not to answer	13%

Ensuring that AEE efforts serve low income customers, especially those within EJ Areas, is a high priority for Duquesne Light. The Company recognizes that the needs of communities that it serves vary widely, and EV engagement must be responsive and inclusive to those varied needs. AEE efforts tailored to low income customers will be informed by equitable best practices that are emerging in other regions of the country, including the Greenlining Institute’s “Electric Vehicles for All Equity Toolkit.”³⁷

Q. What are the Company’s projected costs of the AEE activities?

A. The Company’s projected costs for 2022 are as follows:

³⁷ Greenlining Institute (2021). “Electric Vehicles for All: An Equity Toolkit,” Obtained from: <https://greenlining.org/resources/electric-vehicles-for-all/>.

1

Table 10: AEE 2022 Costs

AEE 2022 Costs	
Expense	
Tools and Software	\$187,460
Advertising and Market Research	\$95,000
Events	\$85,000
Sponsorship and Training	\$25,000
Total	\$392,460

2

3

The Company expects to incur similar annual expenses in subsequent years.

4

5

Q. How will the Company recover its costs of the AEE activities?

6

A. These costs will be recovered through base distribution rates.

7

8

B. Fleet Electrification Advisory Service

9

Q. Please summarize the Company’s proposed Fleet Electrification Advisory Service.

10

11

A. This service will provide targeted outreach to customers with vehicle fleets to help them to develop fleet electrification plans. Through this service, the Company will collect and analyze customer fleet data and produce fleet strategic electrification plans for participating customers. The plan will identify which vehicles are the best candidates for electrification, calculate total cost of ownership, estimate GHG emissions and emission reductions, identify available financial incentives, and

12

13

14

15

16

1 estimate the charging infrastructure required to support electrification. The end
2 result will be a plan that the customer can use to guide its decision-making about
3 fleet electrification efforts going forward. Where applicable, the Company will
4 further assist participating customers in implementing these plans through the Fleet
5 Charging pilot.

6

7 **Q. Why does the Company believe it is important to offer this service?**

8 A. This service will leverage the Company's expertise to help fleet customers
9 overcome unique challenges to fleet electrification. Many fleet customers interested
10 in electrification lack the resources to understand the nascent EV market, evaluate
11 their own fleets, and analyze the financial and practical implications of
12 electrification. Without undertaking such a full-scale evaluation, many fleets will
13 not make the transition in the near future due to the large number of unknowns. The
14 Fleet Electrification Advisory Service will address this gap.

15 In addition to benefitting participating customers, this program will also
16 benefit the Company by providing early, detailed insight into customers' electric
17 service needs. The Company anticipates that engaging with customers early in the
18 planning process will help inform the Company's distribution system planning,
19 construction, and operation decisions.

20

21 **Q. What customers will be eligible and targeted for this service?**

1 A. Non-residential customers with a minimum fleet size of 10 vehicles will be eligible
2 to participate. This minimum fleet size requirement is reduced to 6 vehicles for
3 501(c)(3) not-for-profit entities. The Company anticipates that customers with
4 smaller fleets will be able to use the tools and information on the Company's
5 website to conduct self-guided fleet evaluations. The Company will primarily target
6 those customers that may not already have national, corporate-level support to
7 conduct this type of evaluation, and, in particular, will focus on public-sector
8 entities such as municipal governments and school districts.

9

10 **Q. Please describe how the Company will conduct outreach and education for the**
11 **Fleet Electrification Advisory Service .**

12 A. The Company will recruit municipal governments, school districts, non-profits, and
13 private sector commercial customers to participate in this service. The Company
14 will host Fleet Electrification Advisory Service content and application instructions
15 on its website, and will conduct direct customer outreach via its Major Accounts,
16 Government Affairs, Universal Services, and Transportation Electrification teams.
17 The Company will also work with local non-profits, trade associations, and fleet
18 dealers to help inform customers of this opportunity and identify good candidates
19 for inclusion.

20

21 **Q. How many customers are projected to participate in the service?**

1 A. The Company is anticipating that a total of 36 customers will participate from 2022
2 through 2024.

3

4 **Q. How will low-income customers and communities benefit from this service?**

5 A. The Company will target non-profit organizations that serve EJ Areas to participate
6 in the Fleet Electrification Advisory Service. Perhaps even more than other
7 customers with fleets, these entities may lack the resources or expertise to undertake
8 a fleet electrification evaluation, even if doing so would ultimately benefit their
9 operations and the communities they serve. The Company anticipates having at
10 least two non-profit entities serving EJ Areas participate on an annual basis.

11

12 **Q. What are the Company's projected costs for this service?**

13 A. The Company projects the following costs in 2022 for this service:

14

Table 11: Fleet Electrification Advisory Service 2022 Costs

Fleet Electrification Advisory Service 2022 Costs	
Expense	
Customer Assessments	\$194,300
Program Management	\$40,600
Fleet Identification	\$50,000
Marketing/Advertising/Education	\$2,500
IT	\$5,000
Total	\$292,400

15

1 The Company expects to incur similar annual expenses in subsequent years.

2

3 **Q. How will the Company recover its costs of the service?**

4 A. The costs of this service will be recovered through base distribution rates.

5

6 *C. Registration Incentive*

7 **Q. Please summarize the Company's proposed Registration Incentive.**

8 A. The Registration Incentive will offer a one-time incentive to customers that register
9 their EV with the Company. It is designed to provide the Company with
10 information regarding the location and usage patterns of customers with EVs and
11 to assist with future distribution system planning.

12

13 **Q. Why is the Company proposing to continue the Registration Incentive?**

14 A. As of December 2020, there were approximately 3,900 EVs in operation in the
15 Company's service territory. As of December 2020, only 17% of these vehicles
16 have been registered with the Company. The customer information collected to date
17 serves as a good foundation, but more responses are needed for a representative
18 sample. Additionally, as more customers purchase EVs, the need to stay apprised
19 of the evolving impact that the vehicles are having on the grid becomes more
20 important, as discussed further in Exhibit SO-3.

21

22 **Q. Is the Company proposing any changes to the Registration Incentive?**

1 A. Yes. During administration of the EV ChargeUp Pilot, the Company found that the
2 manual application of the incentive to a customer's bill is process-intensive.
3 Moving forward, the Company proposes to provide the incentive in the form of a
4 pre-paid debit card instead of a bill credit.

5 The Company proposes to reduce the incentive amount from \$60 to \$50.
6 This would reduce costs an average of approximately \$16,500 per year from 2022-
7 2024. An incentive amount of \$50 is in line with EV registration programs offered
8 by other electric utility companies, including PECO.³⁸ The Company does not
9 anticipate that this incentive reduction will impact customer participation.

10

11 **Q. How will customers apply for the Registration Incentive?**

12 A. Customers apply for the Registration Incentive by visiting Duquesne Light's
13 website and accessing the application link. Applicants must complete the
14 application and include the required documentation, including proof of vehicle
15 registration.

16

17 **Q. What are the eligibility requirements for the Registration Incentive?**

18 A. The applicant must be a residential or nonresidential customer who owns or leases
19 an EV. Applications are evaluated to ensure that each vehicle is registered only
20 once; only one incentive is available per qualified vehicle. Only plug-in EVs, as

³⁸ PECO (2021). "Smart Driver Rebate," Obtained from: <https://pecorebateportal.com/electric-vehicles/smart-driver-rebate.html>.

1 identified by the U.S. Environmental Protection Agency and U.S. Department of
2 Energy's fueleconomy.gov database, qualify.

3

4 **Q. How many customers do you expect to receive the Registration Incentive?**

5 A. The Company estimates that an average of 3,977 customers will participate each
6 year from 2022-2024. This estimate is based on an average of EPRI's median and
7 high EV adoption scenarios within the Company's service territory. It assumes an
8 uptake of the incentive by 25% of EVs in operation in 2022, 30% of EVs in
9 operation in 2023, and 35% of EVs in operation in 2024.

10

11 **Q. What are the Company's projected costs of the Registration Incentive?**

12 A. The Company anticipates the following expenses for this activity in 2022:

13

Table 12: Registration Incentive 2022 Costs

Registration Incentive 2022 Costs	
Expense	
Incentives	\$47,660
Program Administration	\$13,290
Advertising and Collateral	\$7,000
Total	\$67,950

14

15 The Company expects to incur similar annual expenses in subsequent years.

16

17 **Q. How will the Company recover its costs of the Registration Incentive?**

1 A. These costs will be recovered through base distribution rates.

2

3 **VI. OTHER TRANSPORTATION ELECTRIFICATION MATTERS**

4

5 **Q. Does the Company’s proposal include other aspects related to the EV**
6 **ChargeUp Pilot?**

7 A. Yes. The Settlement in the Company’s previous base rates case deferred resolution
8 of certain EV ChargeUp Pilot issues to this proceeding. These issues are (1)
9 recovery of L2 rebate costs; (2) treatment of unspent Registration Incentive funds;
10 and (3) a plan for an EV load management program. I address each of these issues,
11 as well as the costs of the DC Fast Charging Evaluation undertaken as part of the
12 EV ChargeUp Pilot, in this section.

13

14 **Q. What did the 2018 Settlement provide with respect to L2 rebate expenses?**

15 A. In relevant part, the Settlement authorized the Company to invest up to \$650,000
16 in expense in the form of rebates behind the meter. The Settlement provides that
17 “Determination of the appropriate method of cost recovery for the behind the meter
18 Level 2 rebate costs will be deferred” to this base rate case proceeding. Settlement
19 ¶ 45(b).

20

21 **Q. How much expense did the Company incur in L2 rebate costs?**

22 A. The Company incurred \$413,848 of L2 rebate costs under this program. I address
23 the Company’s proposed treatment of these expenses below.

1

2 **Q. What did the 2018 Settlement provide with respect to customer Registration**
3 **Incentives?**

4 A. The Settlement provided for \$70,000 per year in registration incentives, and further
5 provides that “[a]ny unused portion of the \$70,000 per year will be addressed” in
6 this proceeding. Settlement ¶ 45(e).

7

8 **Q. Is there any unused portion of the \$70,000 per year of Registration Incentives?**

9 A. Yes. At the conclusion of 2020, unused Registration Incentives totaled \$48,580 for
10 2019 and \$51,640 for 2020. The Company recorded these amounts as a regulatory
11 liability. The unused portion of the 2021 program budget is projected to be
12 \$39,922, for a total expected unused incentive amount of \$140,142 for 2019-2021.
13 This 2021 estimate is based on an average of EPRI’s median and high EV adoption
14 scenarios within the Company’s service territory and assumes an uptake of the
15 incentive by 20% of EVs in operation.

16

17 **Q. What is the Company’s proposal with respect to L2 rebate expenses and**
18 **unused Registration Incentive expenses?**

19 A. The Company is proposing to net these two amounts (\$413,848 - \$140,124 =
20 \$273,724) and recover the net amount normalized over a three-year period.
21 Company witness Mr. O’Brien’s testimony addresses this in further detail in his
22 direct testimony, DLC St. No. 10.

1

2 **Q. What does the Settlement provide with respect to DC Fast Charging**
3 **Evaluation?**

4 A. In relevant part, the Settlement provided as follows:

5 a. The Company's proposed DC Fast Charging Evaluation will
6 be limited to make ready infrastructure, as defined in DLC
7 Statement No. 6, and fast charging stations owned by the
8 Company to be used solely for the Company and the Port
9 Authority of Allegheny County electric bus evaluation. The
10 cost associated with this investment included in rate base in
11 this case is \$500,000.

12 2018 Rate Case Settlement, ¶ 45(a).

13

14 **Q. Did this Settlement provision limit the Company's costs of the DC Fast**
15 **Charging Evaluation?**

16 A. No; the Settlement simply identified the extent of the investment that was deemed
17 to be included in rate base through the FPFTY of the 2018 rate case.

18

19 **Q. Has the Company incurred additional costs to implement the DC Fast**
20 **Charging Evaluation?**

21 A. Yes. The Company incurred a total of \$854,736 in capital investment for this
22 activity.

23

24 **Q. Is the Company proposing to be allowed to include the entire amount in rate**
25 **base in this proceeding?**

1 A. Yes. It was not possible to complete the evaluation for \$500,000. For example, in
2 order to deliver service to the two (2) 150kW bus DCFCs and install make ready
3 infrastructure, the Company needed to construct new service facilities. These costs
4 were prudent because they supported system upgrades that will facilitate further
5 DCFC installations at the Port Authority's garage at a reduced cost per charging
6 station. Moreover, the DC Fast Charging Evaluation provides many benefits for
7 customers, as I explain in Exhibit SO-3.

8

9 **Q. Please summarize the 2018 Settlement's provisions regarding an EV load**
10 **management program.**

11 A. The Settlement provides at ¶ 45(d) that the Company will assess the EV ChargeUp
12 Pilot data and develop a plan for an EV load management program, to be proposed
13 in this proceeding.

14

15 **Q. How do the Company's proposals support EV load management?**

16 A. Several components of the Company's proposals, as well as its existing EV
17 programs, are designed in part to help EV customers manage their load.

18 First, as Company witness Ms. Everett describes in detail in her direct
19 testimony, DLC St. No. 18, the Company is proposing a residential subscription
20 rate pilot in this proceeding, wherein participating residential customers' variable
21 distribution charges will be based on their demand subscription level. This program
22 will incent participating customers to spread out or "flatten" their electric load,

1 which may be particularly attractive to customers with EVs that can be charged
2 during off-peak hours.

3 Additionally, in its Default Service Plan IX proceeding, Docket No. P-
4 2020-3019522, the Company obtained approval for the Electric Vehicle Time of
5 Use rate (EV-TOU) supply rate program that will become effective in June 2021.
6 The EV-TOU rate is a voluntary supply rate available to residential customers who
7 own or lease an EV, and small and medium commercial customers that own or lease
8 an EV or that own charging stations. It provides a schedule of three time periods
9 (peak, shoulder, and off-peak) and promotes vehicle charging with lower supply
10 rates during shoulder and off-peak hours.

11 The Company's proposals also reflect the need to continue to collect and
12 analyze data to inform how the Company and its customers plan for, accommodate,
13 and manage EV loads. Closely related to these efforts, as Company witness Mr.
14 Morris describes in his direct testimony, DLC St. No. 4, one driver of this rate case
15 is the Company's ongoing investment in distribution and IT system technologies.
16 As Mr. Morris discusses, these investments will help to mature the Company's
17 system planning and operational flexibility, which can support future load
18 management strategies.

19
20 **VII. CONCLUSION**

21 **Q. Does that conclude your testimony?**

1 A. Yes it does. I reserve the right to supplement my testimony through the course of
2 this proceeding.



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April 2, 2020

Via Electronic Filing

Ms. Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building, 2nd Floor
400 North Street
Harrisburg, PA 17120

**Re: Duquesne Light Company's EV ChargeUp Pilot Annual Report
Docket No. R-2018-3000124**

Dear Secretary Chiavetta:

Pursuant to Paragraph 45(f) of the *Joint Petition for Approval of Settlement Stipulation*, approved in relevant part by the Pennsylvania Public Utility Commission by Order entered December 20, 2018 at the above-captioned docket, please find enclosed for filing Duquesne Light Company's EV ChargeUp Pilot Annual Report for the period January 1, 2019 through February 29, 2020.

Should you have any questions, please do not hesitate to contact me.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Michael Zimmerman".

Michael Zimmerman
Senior Counsel, Regulatory

Enclosure



EV ChargeUp Pilot Annual Report
January 2019 – February 2020

April 2, 2020

Introduction

Duquesne Light Company (the “Company”) hereby submits this Report pursuant to the *Joint Petition for Approval of Settlement Stipulation* (“Settlement”), approved in relevant part by the Pennsylvania Public Utility Commission by Order entered December 20, 2018 at Docket No. R-2018-3000124 (“Settlement”). Settlement ¶ 45(f) provides that the Company will submit an annual report concerning the Company’s implementation of the EV ChargeUp Pilot (“Pilot”), including: (a) charging infrastructure deployed over time, including by location, and activation date; (b) charging infrastructure installation costs by site type (broken out by capital and rebate costs); (c) for all charging stations deployed, the usage rate by site type and charger type; and (d) estimated avoided emissions resulting from the programs.

The Company’s EV ChargeUp Pilot commenced on January 1, 2019. This Report covers the period January 1, 2019 through February 29, 2020.

Charging Infrastructure Deployment

Level 2 Charging Station Evaluation

The Pilot has deployed 49 Level 2 dual-port charging stations (98 plugs) at nine publically-accessible customer sites. Each site included a minimum of four Level 2 dual port charging stations. Table 1 indicates the date of site electrification for each of the Level 2 charging station evaluation sites.

Table 1: Level 2 Charging Station Evaluation (as of 2/29/2020)

Customer Site	Site Electrification Date	Number of Plugs	DLC Installation Costs (Up to and Including Meter)	DLC Installation Costs (Rebate)	Electricity consumed (kWh)	CO ₂ Avoided (Tons)
1	10/11/2019	16	\$977	\$69,149	2,116	2.49
2	11/20/2019	10	\$1,572	\$18,650	1,393	1.64
3	12/19/2019	8	\$1,545	\$52,819	2,511	2.96
4	12/30/2019	8	\$1,627	\$32,342	2,153	2.54
5	12/30/2019	8	\$624	\$24,056	685	0.81
6	1/14/2020	8	\$1,872	\$55,514	3,017	3.56
7	1/14/2020	8	\$2,103	\$29,550	496	0.58
8	1/21/2020	8	\$1,959	\$32,740	203	0.24
9	2/28/2020*	24	\$343	\$100,000	0	0

*Charging stations installed but site not yet electrified

This table depicts only Duquesne Light’s costs. As the table shows, Duquesne Light incurred relatively low front-of-meter costs associated with each installation. This indicates that Duquesne Light is able to serve these charging station installations mainly through pre-existing distribution grid capacity.

Participating customers have demonstrated a high level of “buy-in” with respect to charging station installation. Duquesne Light worked closely with customers as part of the Pilot, including assisting customers in leveraging the Pilot to obtain other sources of project funding. Customer-reported project cost data (including costs related to charging station installation, charging station hardware, service fees, signage, etc.) indicates that the Company’s rebate covered about 1/3 of project costs, customers themselves covered 1/3 of project costs, and the state’s Driving PA Forward rebate program covered 1/3 of project costs.

DC Fast Charging Station Evaluation

The Pilot deployed two DC fast charging stations at one Port Authority of Allegheny County location for electric buses and Company fleet vehicles. The DC fast charging stations were activated on February 20, 2020, and the Port Authority’s electric buses were placed into service on March 30, 2020.

Table 2: DC Fast Charging Station Evaluation (as of 2/29/2020)

Customer Site	Site Electrification Date	Number of Plugs	DLC Installation Costs	Electricity consumed (kWh)	CO ₂ Avoided (Tons)
1	2/20/2020	2	\$715,000 ¹	0	0

The Port Authority has also demonstrated success in leveraging other funding sources to support fleet electrification, including funding from the Federal Transit Administration’s Low or No Emission Vehicle Program for the incremental cost difference between its electric buses and traditional diesel buses.

¹ Consistent with Settlement ¶ 45(a), only \$500,000 of this investment has been included in rate base.

Estimated Avoided Emissions

The Company has developed a framework to estimate the avoided emissions (Appendix 1). The objective of this framework is to measure the difference in emissions from the use of electricity as a transportation fuel resulting from the Pilot relative to a business-as-usual scenario in which petroleum-based transportation fuels are used for vehicle travel.

The Pilot has resulted in total estimated avoided emissions of 14.8 Tons CO₂ as of 2/29/2020. Table 1 indicates estimated avoided emissions (CO₂) of the Level 2 charging stations for each of the Level 2 charging station evaluation sites. No avoided emissions have been recorded as a result of the DC fast charging station evaluation as of 2/29/2020.

Conclusion

The Company is encouraged by the positive overall response to the Pilot to date, particularly with respect to the high degree of “buy-in” demonstrated by participants. This response affirms the Company’s continued support for transportation electrification. With strategic planning, transportation electrification can provide benefits to all utility customers, the electricity system, and the environment. The Company is uniquely positioned to realize these benefits by supporting the deployment of critical electrical infrastructure, spurring the deployment of innovative technologies, generating customer awareness of transportation electrification, and managing EV load to enhance system flexibility and reliability.

The Company continues to experience ongoing interest from customers, and foresees significant additional opportunities to accelerate the benefits of electric transportation for all Duquesne Light customers. The Company looks forward to further engaging with the Commission and stakeholders on transportation electrification in future proceedings.

Appendix 1

Level 2 Charging Station Evaluation Avoided Emissions Framework

Avoided Emissions Framework Inputs

Input	Unit	Assumption
Energy dispensed	kWh	EV Charge Rebate data
EV Fuel Economy	kWh per mile (kWh/mi)	0.3 kWh/mi ²
Gasoline Vehicle Fuel Economy	miles per gallon (mpg)	24.9 mpg ³
2018 Average Pennsylvania Carbon Intensity of Electricity Generation	grams of CO ₂ per kWh (lb. CO ₂ /kWh)	.789 lb. CO ₂ /kWh ⁴
Carbon Intensity of Gasoline	pounds of GHG per gallon (lb/gal)	23.5 lb/gal ⁵

Avoided Emissions Framework Intermediate Outputs

Intermediate Output	Unit	Calculation
Electric Vehicle Miles Traveled (eVMT)	mi	Energy Dispensed / EV Fuel Economy
Electric Vehicle Total Emissions	lb. CO ₂	Energy Dispensed * 2018 Average PA Carbon Intensity of Electricity Generation
Avoided Gasoline Vehicle Emissions	lb. CO ₂	(eVMT / Gasoline Vehicle Fuel Economy) * Carbon Intensity of Gasoline

Avoided Emissions Framework Final Output

Final Output	Unit	Calculation
Net Avoided Emissions	Tons of CO ₂	(Avoided Gasoline Vehicle Emissions – Electric Vehicle Total Emissions) / 2,000 lb.

² Most commercially available EVs have fuel economies between 0.25kWh/mi and 0.35kWh/mi.

<https://www.fueleconomy.gov/feg/PowerSearch.do?action=noform&path=3&year1=2017&year2=2018&vtype=Electric&srctype=newAfv&pageno=1&sortBy=Comb&tabView=0&tabView=0&rowLimit=50>

³ <https://www.epa.gov/automotive-trends/highlights-automotive-trends-report>

⁴ Includes CO₂ emissions https://www.eia.gov/electricity/data/state/emission_annual.xls;
https://www.eia.gov/electricity/data/state/annual_generation_state.xls

⁵ https://afdc.energy.gov/vehicles/electric_emissions_sources.html



EV ChargeUp Pilot Annual Report
March 2020 – February 2021

April 16, 2021

Introduction

Duquesne Light Company (the “Company”) hereby submits this Report pursuant to the *Joint Petition for Approval of Settlement Stipulation* (“Settlement”), approved in relevant part by the Pennsylvania Public Utility Commission by Order entered December 20, 2018 at Docket No. R-2018-3000124 (“Settlement”). Settlement ¶ 45(f) provides that the Company will submit an annual report concerning the Company’s implementation of the EV ChargeUp Pilot (“Pilot”), including: (a) charging infrastructure deployed over time, including by location, and activation date; (b) charging infrastructure installation costs by site type (broken out by capital and rebate costs); (c) for all charging stations deployed, the usage rate by site type and charger type; and (d) estimated avoided emissions resulting from the programs.

The Company’s EV ChargeUp Pilot commenced on January 1, 2019. The first reporting period covered January 1, 2019 through February 29, 2020. This Report covers the period March 1, 2020 through February 28, 2021.

Charging Infrastructure Deployment

Level 2 Charging Station Evaluation

The Pilot has deployed 49 Level 2 dual-port charging stations (98 plugs) at nine publically-accessible customer sites. Each site included a minimum of four Level 2 dual port charging stations. Table 1 indicates the date of site electrification for each of the Level 2 charging station evaluation sites.

Table 1: Level 2 Charging Station Evaluation

Customer Site	Site Electrification Date	Number of Plugs	DLC Installation Costs (Up to and Including Meter)	DLC Installation Costs (Rebate)	Electricity consumed (kWh) (Activation – 2/29/20)	CO ₂ Avoided (Tons) (Activation – 2/29/20)	Electricity consumed (kWh) (3/1/20 – 2/28/21)	CO ₂ Avoided (Tons) (3/1/20 – 2/28/21)	Electricity consumed (kWh) (Total)	CO ₂ Avoided (Tons) (Total)
1	10/11/2019	16	\$977	\$69,149	2,116	2.49	10,647	12.6	12,763	15.1
2	11/20/2019	10	\$1,572	\$18,650	1,393	1.64	2,594	3.1	3,987	4.7
3	12/19/2019	8	\$1,545	\$52,819	2,511	2.96	7,594	9.0	10,105	12.0
4	12/30/2019	8	\$1,627	\$32,342	2,153	2.54	10,115	11.9	12,268	14.4
5	12/30/2019	8	\$624	\$24,056	685	0.81	3,428	4.0	4,113	4.8
6	1/14/2020	8	\$1,872	\$55,514	3,017	3.56	4,964	5.9	7,981	9.5
7	1/14/2020	8	\$2,103	\$29,550	496	0.58	3,000	3.5	3,496	4.1
8	1/21/2020	8	\$1,959	\$32,740	203	0.24	1,058	1.49	1,261	1.7
9	2/28/2020	24	\$343	\$100,000	0	0	0	0	0	0

Data indicates Level 2 charging station utilization across all sites was negatively impacted due to the COVID-19 pandemic. Beginning in March 2020, shortly after sites were electrified, customer site hosts generally observed decreased usage of their parking facilities. In one instance, Customer Site Host 9, the charging stations have not been utilized since the site was electrified. The Company attributes this to the COVID-19 pandemic.

Table 1 depicts only Duquesne Light’s costs. As the table shows, Duquesne Light incurred relatively low front-of-meter costs associated with each installation. This indicates that Duquesne Light is able to serve these charging station installations mainly through pre-existing distribution grid capacity.

Participating customers have demonstrated a high level of “buy-in” with respect to charging station installation. Duquesne Light worked closely with customers as part of the Pilot, including assisting customers in leveraging the Pilot to obtain other sources of project funding. Customer-reported project cost data (including costs related to charging station installation, charging station hardware, service fees, signage, etc.) indicates that the Company’s rebate covered about 1/3 of project costs, customers themselves

covered 1/3 of project costs, and the state’s Driving PA Forward rebate program covered 1/3 of project costs.

DC Fast Charging Station Evaluation

The Pilot deployed two DC fast charging stations at one Port Authority of Allegheny County location for electric buses and Company fleet vehicles. The DC fast charging stations were activated on February 20, 2020, and the Port Authority’s electric buses were placed into service on March 30, 2020.

Table 2: DC Fast Charging Station Evaluation

Customer Site	Site Electrification Date	Number of Plugs	DLC Installation Costs	Electricity consumed (kWh) (Activation – 2/29/20)	CO ₂ Avoided (Tons) (Activation – 2/29/20)	Electricity consumed (kWh) (3/1/20 – 2/28/21)	CO ₂ Avoided (Tons) (3/1/20 – 2/28/21)	Electricity consumed (kWh) (Total)	CO ₂ Avoided (Tons) (Total)
1	2/20/2020	2	\$854,736 ¹	0	0	25,198	34.8	25,198	34.8

Estimated Avoided Emissions

The Company has developed a framework to estimate the avoided emissions from the Level 2 Charging Station Evaluation (Appendix 1) and the DC Fast Charging Station Evaluation (Appendix 2). The objective of these frameworks are to measure the difference in emissions from the use of electricity as a transportation fuel resulting from the Pilot relative to a business-as-usual scenario in which petroleum-based transportation fuels are used for vehicle travel.

The Pilot has resulted in total estimated avoided emissions of 66.3 Tons CO₂ for the Level 2 Charging Station Evaluation and 34.8 Tons CO₂ for the DC Fast Charging Station Evaluation from 3/1/20 through 2/28/21. Table 1 indicates estimated avoided emissions (CO₂) of the Level 2 charging stations for each of the Level 2 Charging Station Evaluation sites. Table 2 describes the avoided emissions recorded as a result of the DC Fast Charging Station Evaluation.

¹ Settlement ¶ 45(a) \$500,000 of this investment approved for recovery in rate base.

Conclusion

The Company continues to be encouraged by the positive overall response to the Pilot to date, particularly with respect to the high degree of “buy-in” demonstrated by participants. This response affirms the Company’s continued support for transportation electrification. With strategic planning, transportation electrification can provide benefits to all utility customers, the electricity system, and the environment. The Company is uniquely positioned to realize these benefits by supporting the deployment of critical electrical infrastructure, spurring the deployment of innovative technologies, generating customer awareness of transportation electrification, and managing EV load to enhance system flexibility and reliability.

In spite of the pandemic the Company continues to experience ongoing interest from customers, and foresees significant additional opportunities to accelerate the benefits of electric transportation for all Duquesne Light customers. The Company looks forward to further engaging with the Commission and stakeholders on transportation electrification in future proceedings.

Appendix 1

Level 2 Charging Station Evaluation Avoided Emissions Framework

Avoided Emissions Framework Inputs

Input	Unit	Assumption
Energy dispensed	kWh	EV Charge Rebate data
EV Fuel Economy	kWh per mile (kWh/mi)	0.3 kWh/mi ²
Gasoline Vehicle Fuel Economy	miles per gallon (mpg)	24.9 mpg ³
2018 Average Pennsylvania Carbon Intensity of Electricity Generation	grams of CO ₂ per kWh (lb. CO ₂ /kWh)	.789 lb. CO ₂ /kWh ⁴
Carbon Intensity of Gasoline	pounds of GHG per gallon (lb/gal)	23.5 lb/gal ⁵

Avoided Emissions Framework Intermediate Outputs

Intermediate Output	Unit	Calculation
Electric Vehicle Miles Traveled (eVMT)	mi	Energy Dispensed / EV Fuel Economy
Electric Vehicle Total Emissions	lb. CO ₂	Energy Dispensed * 2018 Average PA Carbon Intensity of Electricity Generation
Avoided Gasoline Vehicle Emissions	lb. CO ₂	(eVMT / Gasoline Vehicle Fuel Economy) * Carbon Intensity of Gasoline

Avoided Emissions Framework Final Output

Final Output	Unit	Calculation
Net Avoided Emissions	Tons of CO ₂	(Avoided Gasoline Vehicle Emissions – Electric Vehicle Total Emissions) / 2,000 lb.

² Most commercially available EVs have fuel economies between 0.25kWh/mi and 0.35kWh/mi.

<https://www.fueleconomy.gov/feg/PowerSearch.do?action=noform&path=3&year1=2017&year2=2018&vtype=Electric&srctype=newAfv&pageno=1&sortBy=Comb&tabView=0&tabView=0&rowLimit=50>

³ <https://www.epa.gov/automotive-trends/highlights-automotive-trends-report>

⁴ Includes CO₂ emissions https://www.eia.gov/electricity/data/state/emission_annual.xls;
https://www.eia.gov/electricity/data/state/annual_generation_state.xls

⁵ https://afdc.energy.gov/vehicles/electric_emissions_sources.html

Appendix 2

DCFC Evaluation Avoided Emissions Framework

Avoided Emissions Framework Inputs

Input	Unit	Assumption
Total Energy Consumed by Bus Trip	kWh	Measured directly by bus
Diesel Transit Bus Avg Fuel Economy⁶	MPGe	3.26 MPGe
2018 PA Total Electrical Power Generation⁷	MWh	215,385,830 MWh
2018 PA Total CO₂ Emissions from Electrical Power Generation⁸	metric tons CO ₂	77,030,723 metric tons CO ₂
Carbon Intensity of Gasoline⁹	lb CO ₂ / gal	23.5 lb / gal

Avoided Emissions Framework Intermediate Outputs

Intermediate Output	Unit	Calculation
Electric Bus CO₂ Emissions per Kilowatt-Hour	lb CO ₂ / kWh	(2018 PA Total CO ₂ Emissions from Electrical Power Generation * 2204.62 lb / metric ton) / (2018 PA Total Electrical Power Generation * 1000 kWh / MWh)
Electric Bus Trip CO₂ Emissions	lb CO ₂	Total Energy Consumed by Bus Trip / Electric Bus CO ₂ Emissions per Kilowatt-Hour
Diesel Transit Bus Equivalent Trip CO₂ Emissions	lb CO ₂	(Trip distance miles / Diesel Transit Bus Avg Fuel Economy) * Carbon Intensity of Gasoline

Avoided Emissions Framework Final Output

Final Output	Unit	Calculation
Net Avoided Emissions	Tons of CO ₂	(Diesel Transit Bus Equivalent Trip CO ₂ Emissions - Electric Bus Trip CO ₂ Emissions) / 2,000 lb / ton

⁶ <https://afdc.energy.gov/data/10310>

⁷ "Net Generation by State by Type of Producer by Energy Source, 1990-2019"; found at <https://www.eia.gov/electricity/data/state/>

⁸ "U.S. Electric Power Industry Estimated Emissions by State, 1990-2019"; found at <https://www.eia.gov/electricity/data/state/>

⁹ https://afdc.energy.gov/vehicles/electric_emissions_sources.html



EV ChargeUp Pilot
Progress Report

April 2021

Introduction

Duquesne Light Company (the “Company”) hereby submits this Report pursuant to the *Joint Petition for Approval of Settlement Stipulation* (“Settlement”), approved in relevant part by the Pennsylvania Public Utility Commission by Order entered December 20, 2018 at Docket No. R-2018-3000124 (“Settlement”). Settlement ¶ 45(f) provides that the Company will submit a report in its next rate case proceeding on the EV ChargeUp Pilot Level 2 Charging Evaluation (“L2 Pilot Evaluation”), including: (a) customer participation and feedback; (b) public access to charging stations; (c) charging station usage; and (d) identifies the charging station revenues received by the Company from charging station owners participating in the L2 Pilot Evaluation. The Company is providing information to meet this reporting requirement herein and is also covering information related to the performance of three additional activities included in the EV ChargeUp Pilot; DC Fast Charger Evaluation, EV Registration Incentive, and Education and Outreach.

The Company’s EV ChargeUp Pilot commenced on January 1, 2019. This Report covers the period January 1, 2019 through February 28, 2021.

L2 Pilot Evaluation

Through the L2 Pilot Evaluation, the Company offered Commercial customers a rebate for electrical make-ready costs required to install a minimum of 4 dual-port L2 charging stations available for public use within the Company’s service territory.

L2 Pilot Evaluation Public Access

The L2 Pilot Evaluation supported the deployment of charging stations at nine publically-accessible customer sites. Sites are all located within parking garages, and each site is accessible to a combination of user types. For example, one installation at a mixed use transit oriented development site is accessible to those accessing public transit, working at nearby businesses, patrons of retail or restaurants, or living in nearby multi-unit dwellings. To raise awareness of completed L2 Pilot Evaluation installations, the Company partnered with the installation site host customer to install promotional

signage in heavily-trafficked facility common areas such as parking garage lobbies and elevators.

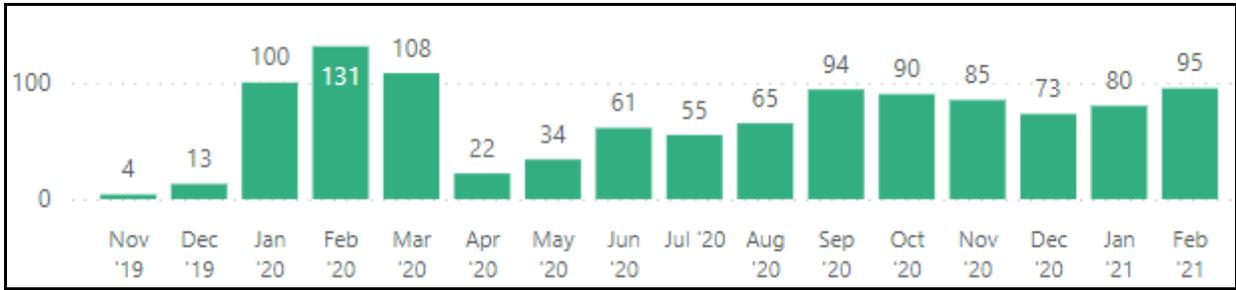
The Company earmarked a minimum of 10% investment allocation for the L2 Pilot Evaluation for disadvantaged communities. To identify such communities, the Company aligned with the definition of Environmental Justice (EJ) Area found in the Pennsylvania Department of Environmental Protection's Environmental Justice Public Participation Policy.¹ Under this policy, an EJ Area is defined as any census tract where 20 percent or more individuals live at or below the federal poverty line, and/or 30 percent or more of the population identifies as a non-white minority, based on data from the U.S. Census Bureau and the federal guidelines for poverty. Ultimately, 78% of L2 Pilot Evaluation rebate funds were allocated to projects within these EJ Area communities.

L2 Pilot Evaluation Charging Station Usage

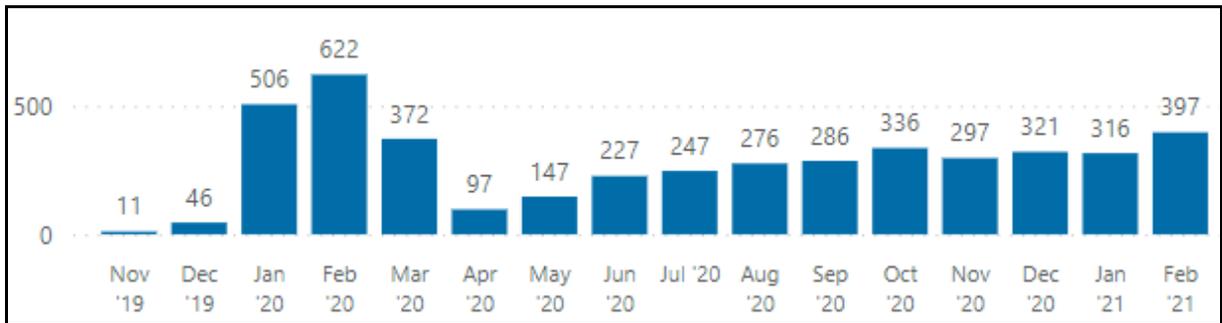
Figure 2 shows the number of unique users of charging stations each month and Figure 3 shows the total number of charging station sessions by month. Throughout the program lifetime through the end of February, 2021, more than 4,500 charging station sessions have been recorded. The first charging station incented by the program was electrified on October 11, 2019. As additional sites became electrified in the following months, usage grew quickly. In mid-March 2020, usage declined dramatically due to the COVID-19 pandemic. Usage of the charging stations rebounded to some extent over the course of 2020, but it is still stunted due to members of the community traveling away from home at a reduced rate due to the pandemic. In fact, the top two sites with the greatest usage during the pandemic are public sites that are accessible to multi-unit dwelling residential customers, reflecting the importance of charging accessibility at such locations regardless of pandemic conditions.

Figure 2: Number of Charging Station Unique Users by Month (Nov 2019 – Feb 2021)

¹ <https://www.dep.pa.gov/PublicParticipation/OfficeofEnvironmentalJustice/Pages/PA-Environmental-Justice-Areas.aspx>



**Figure 3: Number of Charging Station Sessions by Month
(Nov 2019 – Feb 2021)**



L2 Pilot Evaluation Charging Station Revenues (by year)

Table 1 identifies the charging station revenue received by the Company from charging station owners. In total, a combined incremental revenue of \$10,732 has been received by the Company as of February 2021. As described above, the utilization of the charging stations was significantly impacted by the COVID-19 pandemic. It is expected that during post-pandemic times and with increased EV adoption in the region, these revenue figures will continue to grow over the charging stations' lifetime.

**Table 1: Charging Station Revenue² Received by the Company by Year
(Nov 2019 – Feb 2021)**

Customer Site	Site Electrification Date	Revenue (2019)	Revenue (2020)	Revenue (2021)	Cumulative Total Revenue
1	10/11/2019	\$7.38	\$782.69	\$145.58	\$935.65
2	11/20/2019	\$107.65	\$831.58	\$135.23	\$1,074.46
3	12/19/2019	\$82.92	\$2,439.27	\$503.81	\$3,026.00
4	12/30/2019	\$0	\$1,404.46	\$190.63	\$1,595.09
5	12/30/2019	\$0.22	\$873.59	\$208.02	\$1,081.83
6	1/14/2020	\$0	\$1,286.02	\$211.51	\$1,497.54
7	1/14/2020	\$0	\$565.01	\$183.32	\$748.34
8	1/21/2020	\$0	\$657.27	\$93.96	\$751.23
9	2/28/2020	\$0	\$14.32	\$7.55	\$21.87

L2 Pilot Evaluation Customer Feedback

The Company conducted extensive outreach with Commercial customers to educate them on the L2 Pilot Evaluation. Program collateral was produced to cover DLC and customer roles and requirements, program costs and benefits, customer application instruction. Education sessions were held one-on-one with commercial customers interested in participating in programs and general program awareness was achieved through promotion in local trade and member organization networks.

The L2 Pilot Evaluation was successfully undertaken with nine Commercial customers, resulting in the installation of 98 Level 2 charging station ports. After all charging station installations were complete, the Company conducted an evaluation to obtain feedback on the activity. Customers shared that having pre-qualified charging station vendors made selecting a charging station easier and that they have been pleased with the vendors' hardware and networks. Customers described that they benefit from the Company's technical support throughout the charging station planning and installation process. In particular, they noted value of Company leading site walks with

² Revenue figures represent estimated incremental base distribution revenues, exclusive of surcharges or transmission/supply charges.

representatives of the Company's distribution planning, distribution engineering, and metering teams, as well as the customers' facility management and engineering and electrical leads. During these site walks, the Company led teams to identify installation siting that would optimize cost efficiency and utilization of charging stations.

All customers who participated in the L2 Pilot Evaluation also took advantage of the state's Driving PA Forward Level 2 charging station rebate program, many of whom became aware of the program as a result of the Company's outreach efforts. The Company provided support for customers as they completed the state rebate application and rebate redemption process. Customers described that the availability of the Company's rebate, leveraged alongside the state rebate, was critical in their ability to execute the project. Customer-reported project cost data indicates that the Company's rebate covered about 1/3 of project costs, customers themselves covered 1/3 of project costs, and the state's Driving PA Forward rebate program covered 1/3 of project costs.

Customers provided critical feedback to their participation in the L2 Pilot Evaluation as well. Customers shared a desire for a more user-friendly process to submit and track all required paperwork. They felt that the timeline was aggressive, and that the charging station procurement and permitting processes presented unexpected and time-intensive challenges. Customers indicated that it was difficult to only be able to decide to execute a project until after a) running procurement processes and obtaining project cost estimates from charging station vendors, engineering firms, and electrical contractors, and then b) applying and qualifying for the L2 Pilot Evaluation and state rebate program.

Approximately 20 additional Commercial customers expressed interest in the L2 Pilot Evaluation but were unable participate for a number of reasons. Some customers cited not having the need for or ability to devote the parking space for all four dual port charging stations required by the L2 Pilot Evaluation. Other customers faced challenges with the timeline, needing more time for planning and procurement. A few customers

had impending parking facility renovations or new build construction that did not align with the L2 Pilot Evaluation timeline.

DC Fast Charger Evaluation

The Company’s DC Fast Charger Evaluation project allowed the Company to provide the make-ready and charging station infrastructure for the first two electric buses at Port Authority’s East Liberty Garage. The charging stations were activated on February 20, 2020, and Port Authority’s electric buses were placed into service on March 30, 2020.

The DC Fast Charger Evaluation project has enabled Port Authority and the Company to collaborate on many aspects of bus electrification planning and implementation that will benefit the growth of electric buses within the transit fleet. For example, the two organizations worked closely to define service needs for distribution upgrades required to power the charging infrastructure and evaluate a path forward for future expansion. The project has also already resulted in an estimated avoided emissions of 34.8 Tons CO₂ through February 28, 2021.

EV Registration Incentive

The Company began offering the EV Registration Incentive to customers as part of the EV ChargeUp Pilot on April 1, 2019. The EV Registration Incentive offers a one-time incentive to customers that register their EV with DLC.

Year	Incentives (#)	Incentives (\$)
2019	357	\$21,420
2020	306	\$18,360
2021	501	\$30,060

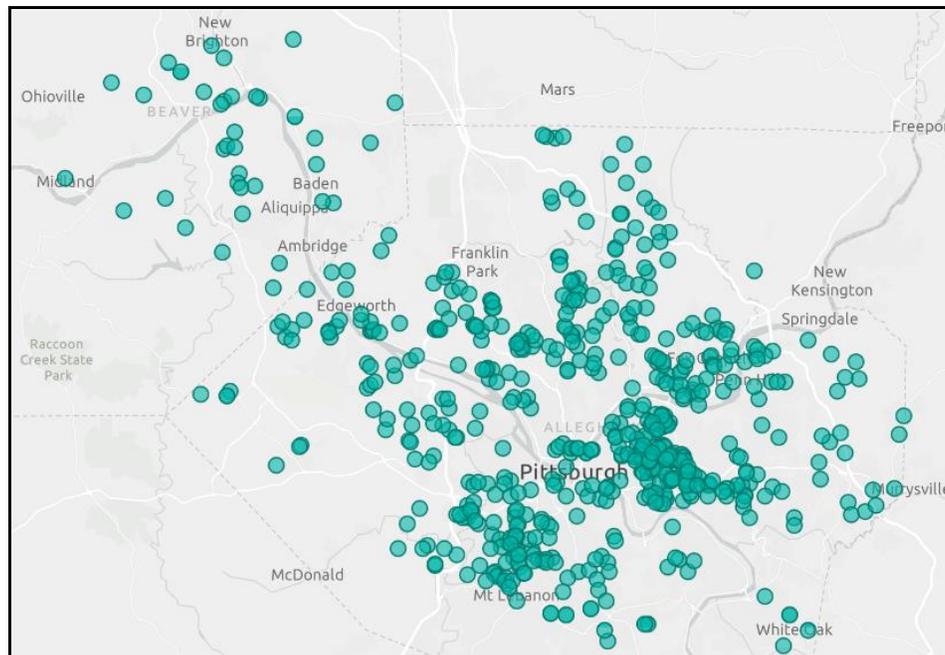
The EV Registration Incentive has increased the Company’s ability to engage with EV driving customers. The ability to identify EV-driving customers provides a pathway for engaging with this customer segment to better understand their evolving needs and be

able to share information about EV-related products and services offered by the Company. Information gained through the EV Registration Incentive has the potential to help the growth of EV charging infrastructure in places where it will have the greatest utilization. For example, through a brief survey that accompanies the EV Registration Incentive application, customers have identified whether or not they have access to workplace charging and, in some cases, the name of their employer. This information can help the Company provide support to businesses that are likely to consider installing charging or expanding existing charging stations at their facilities.

The customer survey accompanying the incentive application provides high-level data such as home charging type and typical time of day that the customer charges their vehicle. As the EV Registration Incentive customer database as a whole grows, it can inform distribution system planning. For example, it may help the Company mitigate reactive, and potentially more costly, transformer and distribution circuit upgrades.

One way that the Company has utilized the EV Registration Incentive database to inform distribution planning is by conducting a residential EV clustering analysis. Residential EV clustering is when multiple homes with EVs are located very close to one another and have the potential to be serviced from the same neighborhood transformer. The Company is especially interested in residential EV clustering because it represents a higher than typical potential for EVs to overload a transformer. To conduct the analysis, EV-driving customers' residential addresses were plotted on a map of the Company's service territory (Figure 4). Ten areas of residential EV clustering were identified. Preliminary modeling of the corresponding service accounts found that as many as half of the clusters share a transformer. The Company is monitoring the overall usage of the shared transformers to determine if there is any concerns of overloading the transformer.

Figure 4: Location of customers who have participated in the Company's EV Registration Incentive activity as of December 2020



Education and Outreach

The Company's Education and Outreach activity has filled an EV and charging station information gap in the Pittsburgh Region. The Company has undertaken numerous EV-focused educational initiatives, and developed internal capabilities to support customers as they transition to electric transportation. A highlight of accomplishments is as follows:

- *Communication Channels:* The Company has used a variety of communication channels to inform customers about vehicle electrification and fueling vehicles with electricity. This includes but is not limited to print informational cards and handouts for use at in-person events; inclusion in print and digital versions of DLC's ServiceLine customer newsletter; EV-focused informational emails, traditional and paid social media on Facebook, LinkedIn, and Twitter platforms; DLC Newsroom stories; press releases; YouTube videos; article series featured in the Green Voice newsletter; earned media such as newspaper coverage and television and radio interviews.

- *Website:* From January 2019 to December 2020, the Company's EV landing page recorded approximately 11,500 unique page views, with visitors spending two minutes and 43 seconds on the page during their visit. The page was a home for providing customers information about details of the EV ChargeUp Pilot. In April 2021, a redesigned and enhanced EV landing page on the DLC website was launched. The page was informed by interviews with commercial and residential customers, and emphasizes DLC's ability to provide customers with technical support for EV and charging related questions. The page features improved informational content for residential customers seeking information about EVs and charging, as well as content devoted to commercial customers interested in installing charging stations at their business or adding EVs to their fleet.
- *Web Tools:* The EV Guide web tool was launched in July 2019. Located at <https://ev.duquesnelight.com/>, the EV Guide provides customized information about available EV model options available for sale in the Pittsburgh region. It helps customers evaluate how the total cost of ownership and expected greenhouse gas emissions compare to similar gasoline vehicles, locate charging stations throughout the area, see how their electrical bill would be impacted by charging their vehicle based on their vehicle use patterns, and find current information about available federal and state EV purchase incentives and tax credits. A print companion piece for the EV Guide web tool was also developed. The piece showcases available vehicle models and costs for use by DLC customers without internet access and for distribution at community-based events. In the first 17 months of operation, the EV Guide web tool has recorded 9,667 unique users and 12,302 sessions, meaning on average one in four users return to the site after their initial session.
- *Community Based Events:* The Company provided EV and charging information to customers and sponsored a variety of events, for example:
 - Exhibited an EV and a simulated "electric garage" home charging display at the Pittsburgh Home & Garden Show

- Executed the inaugural EV Car Show at the annual SolarFest event at the Frick Environmental Center
- Organized EV display booths for the Beaver and Mount Lebanon Farmers Markets
- Held launch events for new charging station installations at two downtown Pittsburgh Parking Authority parking garages
- Held a Charging Station Installation webinar attended by over 55 stakeholders to share learned by commercial customers who participated in DLC's Charging Station Evaluation.
- Organized live and virtual events annually for Pittsburgh's National Drive Electric Week, including a Workplace Charging Workshop held in partnership with the Green Building Alliance attended by over 60 commercial customers.
- Representatives from the Company served as EV subject matter expert by speaking or presenting at numerous community meetings, workshops, working group sessions, and other events. Select presentations include Pittsburgh Region Clean Cities' Odyssey Day workshop for fleets and PA DEP's "Driving EVs: The Benefits and Basics for Pennsylvanians" webinar.
- *Technical Assistance:* Direct customer service technical support was provided to customers who submitted calls and emails to the Company about EVs and fueling their vehicles with electricity. The centrally managed account ElectricVehicles@duqlight.com was established to field customer inquiries via email and the Company's Contact Center was provided frequently asked question content to provided improved support to customers who reach the company via phone.

The Company has also tracked customer perceptions and awareness of EVs through customer surveys and panels. The survey results suggest that customers' awareness of EVs has increased substantially over the course of the Company's Education and Outreach efforts. For example:

- 14% of respondents were likely extremely or likely to consider an EV as their next vehicle in 2018. That figure increased to 23% by 2020.
- 35% of those who have researched EV technology are likely to consider purchasing an EV in 2020. In 2018 only 25% of individuals who had researched EVs were likely to consider purchasing an EV.
- Awareness of public charging increased from 33% in 2018 to 40% in 2020.



Duquesne Light Electric Vehicle Customer Research Summary of Findings (2018-2021)

Introduction

To support the development and evaluation of its electric vehicle (EV) education and outreach efforts, Duquesne Light Company (DLC) has retained Schmidt Market Research to conduct primary research to gather feedback and insights among customers. Since 2018, five research studies have been executed and topics have included interest in owning an EV, familiarity, and knowledge of various aspects of EVs (e.g., home and public charging, technology, pricing) as well as the perceived benefits and challenges associated with driving an EV. Insights about at-home charging and time of use pricing reveals specific opportunities for DLC to help its customer base overcome specific barriers to adoption and inform load management strategies.

Section 1: Awareness & Attitudes related to Electric Vehicles

While current ownership is low among customers in Duquesne Light's service territory, interest in EVs continues to grow, and customers' overall perceptions of EVs are improving. For example, in 2018, 48% of customers surveyed perceived EVs to be 'much better' or 'somewhat better' than gasoline vehicles overall. This proportion of customers increased to 57% in 2020.

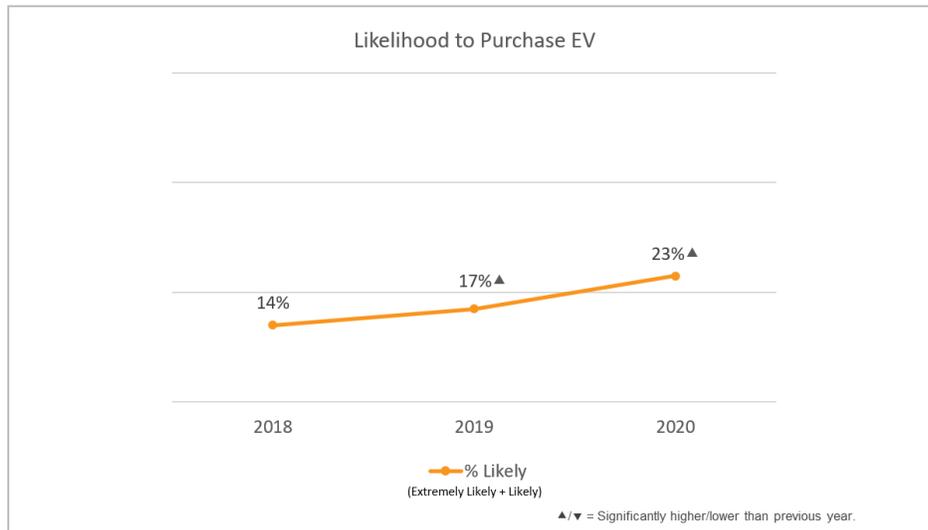
Overall familiarity with EVs has remained stable since 2018 (around 22%). Research has shown that increased familiarity with EVs among customers leads to greater interest in future ownership. 35% of DLC customers surveyed in 2020 who had researched EV technology in the past were 'extremely likely' or 'likely' to consider buying or leasing an EV in the future, a significant increase from 25% in 2018. Despite growing interest, more than half of prospective EV owners do not have personal experience driving or riding in an EV.

Customers report that programs provided by DLC could help lower some barriers to EV adoption. For example, a recent study conducted among prospective EV buyers suggests that home charging installation and maintenance programs supported by DLC would "make it easier" to drive an EV (69%) – and current owners also see value in the programs.

Section 2: Interest & Barriers to EV Adoption

Adoption of EVs continues to grow, and likelihood to consider an EV for the next vehicle purchase is improving over time as well. The proportion of customers surveyed who are 'extremely likely' or 'likely' to buy/lease an electric vehicle was 14% in 2018, 17% in 2019, and 23% in 2020.

Figure 1



Customer satisfaction with the EV experience is strong and likely to stay that way in the near-term. Interest in purchasing another EV in the future suggests that current owners are fairly satisfied with their EV experience. In 2020, 88% of owners indicated they were likely to consider purchasing another EV in the future, up from 75% in 2018. As customers buy and integrate EV driving into their daily lives, many report finding that their normal routines are well suited to the capabilities of their EVs. While some recognize the limitations on driving range, many report it is not a problem for their lifestyle.

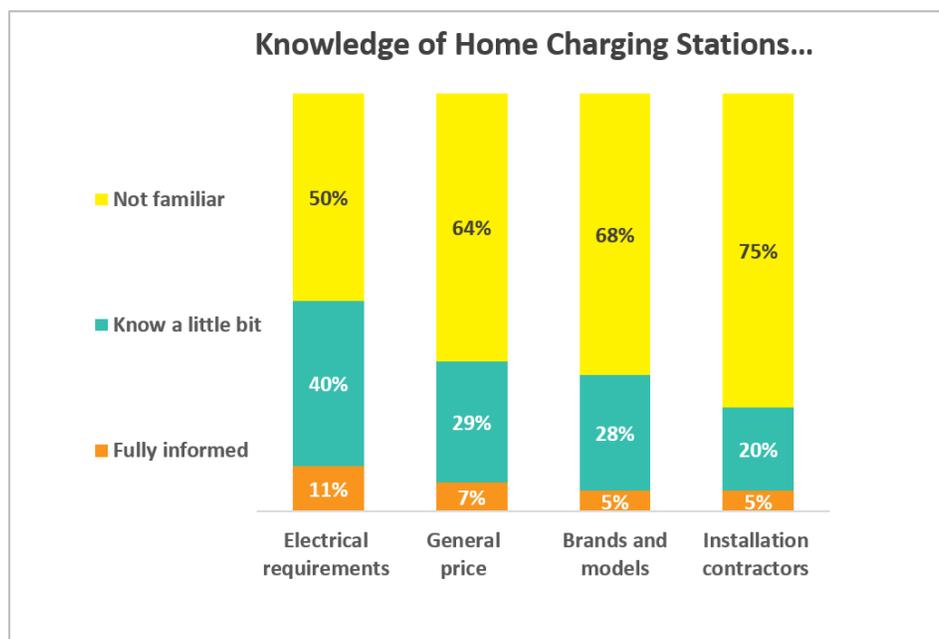
While progress is being made, EV concerns persist among Duquesne Light customers. The 2018 study identified environmental impact and reduced cost of everyday use as drivers of interest in EVs, but those surveyed expressed concerns about driving range, the ability to recharge, vehicle options to choose from, and purchase price. Since that study, there have been advances in driving range, vehicle options, and cost. However, these considerations remain relevant among prospective buyers. In 2020, the top three major barriers to purchasing EVs identified among customers were lack of public charging stations nearby (66%), concerns on vehicle driving range (64%) and lack of at home EV charging. (61%).

Few Duquesne Light customers have researched the topics that are viewed as the primary adoption barriers, such as driving distance, charging equipment, and cost of ownership, indicating an opportunity to educate customers to overcome perceived drawbacks. A January 2021 study of prospective EV owners shows that less than one-half have researched at-home charging options and/or public charging stations. The January 2021 study also revealed that knowledge of at-home charging stations remains fairly low – especially in terms of pricing, brands/models, and installation contractors in addition to the electrical requirements (Figure 2).

Section 3: Charging Needs & Infrastructure

Helping prospective EV buyers install home charging stations may help increase adoption, since 48% of Duquesne Light customers expect to require a Level 2 station to meet their charging needs. However, 27% of prospective owners are unsure about their expected charging needs. These customers may need additional resources to assist in making this determination. The January 2021 study revealed that knowledge of at-home charging stations remains fairly low – especially in terms of pricing (64%), brands/models (68%), and installation contractors (75%) in addition to the electrical requirements (50%) (Figure 2).

Figure 2



A home charging installation program could also make more people comfortable with getting a Level 2 charger. In January 2021, 69% of customers who indicated that they were ‘extremely likely’ or ‘likely’ to purchase an EV for their next vehicle, agreed that a home charging installation program would make it easier to drive an electric vehicle and 65% of these respondents would be likely to participate in this program if offered.

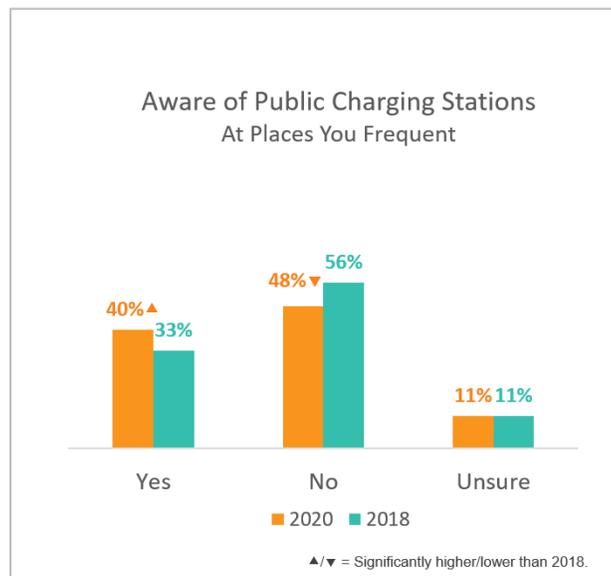
A post-COVID environment will require more robust non-residential charging infrastructure. Post-COVID, customer input suggests there is likely to be more of a need for charging options outside the home – though most drivers are still unlikely to rely on local options on a daily basis due to accessible at home charging. Current EV drivers suggest that public charging stations situated in commercial shopping areas, public parks and recreation areas, and other locations such as hospitals, and airports in Duquesne Light’s service area are nice to have and seen as a convenience to many.

Exhibit SO-4

Current EV drivers also indicate that higher-powered DC Fast Charging along corridors is important for longer-distant traveling.

Awareness of public charging stations located in areas Duquesne Light customers frequent is growing with 40% aware of a public charging station in 2020, up from 33% in 2018 (Figure 3).

Figure 3





Home Charging Pilot Customer Agreement

This Home Charging Pilot Customer Agreement (“Agreement”) is made and entered into by and between Duquesne Light Company (“DLC”), and the Customer identified below, hereinafter referred to as “Customer”, and is effective on the date signed by DLC.

Customer Information

Customer Name:	
Customer Service Address:	
Customer Phone Number:	
Customer Email Address:	
DLC Account Number:	

Recitals

- A. DLC is conducting a Home Charging Pilot (the “Program”) that involves installing home electric vehicle (“EV”) charging equipment at a qualified homeowner residence (the “Service Address”).
- B. The Program will allow DLC to obtain information about EV use and charging information.
- C. A summary of the program is attached as Attachment 1.

Agreement

Now, therefore, for good and valuable consideration, Customer and DLC, intending to be legally bound by this Agreement, agree as follows:

1. DLC Installation, Operation, and Maintenance of Charging Stations.

- a. DLC, through its own resources or its network of authorized third party independent contractors, shall provide, install, maintain, repair or replace (collectively the “Services”) Level 2 electric vehicle charging equipment (the “Charging Station”) and associated electrical service modifications on property owned by the Customer at the Service Address listed above, consistent with terms of the Program as approved by the Pennsylvania Public Utility Commission. Customer must choose a Charging Station from the DLC approved vendor list. DLC shall provide, at its cost, all reasonably necessary maintenance for the Charging Station. In the event of equipment failure, DLC will utilize good utility practice to bring the equipment back to working order as quickly as is reasonably practicable. DLC, in DLC’s sole discretion, shall have the right to repair, modify, or replace the Charging Station at any time during the Term of this Agreement.



- b. Upon completion of the installation and at all times during the Term of this Agreement, ownership of and title to the Charging Station shall remain with DLC. The Customer shall ensure that the Charging Station shall not be subject to any lien, security interest or other claim asserted by any creditor of the Customer, and any sale of the Customer Service Address by the Customer shall not include the Charging Station.
- c. Customer shall maintain the connection between the Charging Station and an Internet service provider via Wi-Fi connection, for the operation of the Charging Station under this Agreement.

2. Monthly Charge.

- a. The Customer’s charge for the Charging Station shall be the following monthly rate per Charging Station for the Term of this Agreement (“Monthly Charge”):

Rate Options	Monthly Charge	Services Included in Monthly Charge	Customer Upfront Out-of-Pocket Expenses
Home Charging Pilot	\$19.57	<ul style="list-style-type: none"> • Charging Station and Standard Installation Costs. • Maintenance and Management Services. 	<ul style="list-style-type: none"> • Additional Installation Costs (as defined below)

- b. DLC will include the Monthly Charge for the Charging Station on the Customer’s first utility bill invoiced after the installation date of the Charging Station. The Customer agrees to pay the Monthly Charge pursuant to DLC’s billing terms.
- c. Installation typically includes extending electrical facilities from the electrical panel to the home charging station and related work. DLC agrees to pay up to \$500¹ in installation costs (“Standard Installation Costs”). In some cases, additional upgrades to the electric panel and/or additional installation work beyond that typically anticipated may be required. In the event that installation requires work that cost more than the Standard Installation Costs, or upgrades to the customer’s home electrical equipment (“Additional Installation Costs”) payment of these Additional Installation Costs are separate from and in addition to the Monthly Charge. Additional Installation Costs will be invoiced separately by a third-party independent contractor and Customer will pay any invoice for Additional Installation Costs directly to the independent contractor.

3. Program Term, Default, and Termination.

¹ For qualified low-income Customers, DLC may pay up to \$2,000 in installation costs, which may include home electrical equipment upgrade costs in addition to charging station installation costs.



- a. Term. This Agreement is effective upon the Company's receipt of an Agreement fully executed by Customer. The Term shall commence on the first billing date after the Charging Station is installed, and DLC and the Charging Station vendor have confirmed that the Charging Station is operational, and will continue in effect for a minimum of sixty (60) months (the "Term").
- b. Termination by DLC for Cause/ Early Termination. If Customer defaults in the performance of any material provision of this Agreement, including payment of Customer's utility bill, DLC will provide Customer written notification that the Customer is in default. If the default is not cured within thirty (30) days, or the Customer fails to take reasonable steps to begin curing the default to the satisfaction of DLC, this Agreement shall be terminated and Customer shall provide access to DLC or DLC's third party independent contractor to remove the Charging Station. The Customer shall be responsible for the termination fees outlined below and for all expenses associated in enforcing this Agreement including attorneys' fees and other associated costs.

If Customer cancels the Agreement before completion of the Term or DLC terminates for default, the Customer agrees to pay a sum equal to the number of months remaining in the Term multiplied by the Monthly Charge per Charging Station plus a one-time \$200 removal fee.

Upon early termination by Customer or termination for cause by DLC, DLC or a third party independent contractor will remove the Charging Station from the Customer's residence. Removal of the Charging Station shall not include any removal or possession of the dedicated home circuit or wiring installed to supply the Charging Station with electricity ("Ancillary Hardware") All such Ancillary Hardware will be disconnected by DLC or its authorized third party independent contractor and left in place at the Service Address.

- c. End of Term. Unless terminated earlier per Section 3(b) or the parties enter into a subsequent contract, upon expiration of the initial Term, ownership of the Charging Station shall pass automatically to Customer.

TRANSFER OF THE CHARGING STATION TO CUSTOMER IS MADE "AS IS, WHERE IS" AND DLC MAKES NO WARRANTY OR REPRESENTATION, WHETHER EXPRESS OR IMPLIED IN FACT OR IN LAW OR MERCHANTABILITY, FITNESS FOR ANY PURPOSE, STATE OF REPAIR, CONDITION OR SAFETY OF THE CHARGING STATION, NOR COMPLIANCE WITH APPLICABLE LAW, RULE, ORDER AND REGULATION, CONCERNING THE CHARGING STATION.

- d. Relocation. If the Customer moves to a different premises and remains a DLC residential electric customer and otherwise eligible for the Program within the initial 60-month Term, per DLC Tariff rule 9C, DLC shall relocate the Charging



Station to a suitable location at Customer's new premises at Customer's request and expense. The Customer acknowledges that failure to notify DLC of relocation, or Customer's tampering with or relocation of the Charging Station itself, may result in DLC's immediate termination of this Agreement and incurrence of any early termination fees.

- e. **DLC Termination for Convenience.** DLC, in its sole discretion, may terminate the Agreement at any time, in which case DLC will provide Customer with sixty (60) days' prior written notice. The Customer may continue using the Charging Station until removal.

4. **Title to Equipment and Data.** At all times under this Agreement where DLC shall own and maintain title to the Charging Station, the Customer shall not make any alterations, changes, or modifications to the Charging Station without first securing written permission from DLC and any applicable underlying manufacturer.

Customer hereby grants to DLC a non-assignable, non-transferable, and non-exclusive license to use the Charging Station electric consumption data and related information (the "Usage Data"). DLC shall therefore have the right to use, copy, and distribute such Usage Data and information as necessary and helpful to evaluate electric vehicles and electric vehicle support equipment and for any other DLC business purpose consistent with DLC's Customer Privacy Policy. Customer shall authorize the Charging Station vendor to release such Usage Data to DLC by completing the Data Release and Authorization Form located in Attachment 2. To the extent applicable, DLC shall indemnify and hold harmless the Customer from any and all claims whatsoever for the use and distribution of said Usage Data.

5. **Customer Obligations and Duties.** Throughout the Term of this Agreement:

- a. Customer shall grant to DLC such access to the Service Address and Charging Station as may be deemed necessary by DLC.
- b. Customer shall be responsible for the expense and installation of any Additional Installation Costs necessary to install and provide electricity to the Charging Station. Customer may opt to use DLC's third party independent contractor for the additional upgrade or installation work in addition to any standard installation work, provided that Customer will be responsible for the expense to have the third party independent contractor complete the additional work. Alternatively, Customer may choose a separate contractor to complete the additional upgrade or installation work. However, in either case, DLC's third party independent contractor must perform installation of the Charging Station. All installation and upgrade work is subject to the required inspection and wiring approvals.



- c. In the event the Charging Station fails to operate or otherwise requires repair, the Customer shall promptly notify DLC. Customer agrees to remedy minor issues that do not require qualified technicians to address, including but not limited to the resetting of a tripped circuit breakers or assisting with software or interconnectivity issues.
 - d. The Customer will establish and maintain an account with the applicable Charging Station vendor and for wireless internet connectivity enabling communication between the Charging Station and Charging Station vendor's hardware and software.
 - e. Customer will use DLC's Charging Station in accordance with the manufacturer's recommendations and releases DLC from any loss or damage caused by the Charging Station.
 - f. Customer shall maintain the area surrounding the Charging Station and will promptly notify DLC of any problems related to the Charging Station that the Customer becomes aware of. Customer required maintenance includes, but is not limited to, pavement maintenance, pruning of vegetation, and snow removal. For avoidance of doubt, Customer is not responsible for the ongoing maintenance of the Charging Station itself. Per DLC Tariff Rule 23, Customer shall protect DLC Charging Station and related property on the premises.
 - g. Customer agrees to participate in surveys and provide feedback about the Program, as well as to cooperate with DLC in fulfilling DLC's reporting requirements to any federal, state, or local regulatory or governing entities.
- 6. Customer Use.** Customer acknowledges that they are accepting this Agreement on behalf of all persons who use the Charging Station and charging services at the Customer Address and that they have sole responsibility for ensuring that all other users understand and comply with the terms and conditions of this Agreement and any applicable policies. Although DLC has general responsibility for maintaining and servicing the Charging Station during the Term, the Customer will be liable to DLC for any damage to the Charging Station caused or allowed to be caused by the Customer including, without limitation, damage caused by the Customer's misuse, abuse, removal, transfer, or tampering with the Charging Station or damage caused by vandalism. Customer shall indemnify, defend and hold harmless DLC and its affiliates, suppliers, and agents against all claims and expenses (including reasonable attorneys' fees) arising out of the use of the Charging Station or the breach of this Agreement or any applicable policies.
- 7. Insurance.** Customer shall have in full force and effect a standard fire and homeowner's insurance policy with amounts sufficient to cover the full replacement cost of the Charging Station. The Customer hereby waives any and all claims and rights of action (by way of subrogation or otherwise) against DLC (and against any insurance



company insuring DLC) which may hereafter arise on account of bodily injury or damage to the Charging Station or the Service Address, resulting from any fire, or other perils or claims of the kind covered by standard fire and homeowner's insurance policies regardless of whether or not, or in what amount, such insurance is now or hereafter carried by the parties, or either of them. Customer agrees that DLC self-insures against any loss or damage which could be covered by a commercial general public liability insurance policy and or a property policy.

8. Charging Stations Provided "AS IS". CUSTOMER ACKNOWLEDGES AND AGREES THAT DLC IS NOT THE MANUFACTURER OF THE CHARGING STATION AND MAKES NO REPRESENTATIONS OR WARRANTIES ABOUT THE USE OR OPERATION OF THE CHARGING STATIONS OR ANY EQUIPMENT INSTALLED FOR THE OPERATION OF THE CHARGING STATION. DLC PROVIDES THE CHARGING STATION "AS IS". DLC DOES NOT GUARANTEE THAT THE CHARGING STATION WILL PERFORM UNINTERRUPTED.

9. Limitations of DLC's Liability. DLC's liability is limited to repair or replacement of the Charging Station at DLC's sole discretion and as may be required by this Agreement. Notwithstanding anything to the contrary contained in this Agreement, to the full extent allowed by applicable law, in no event shall DLC be liable to the Customer for indirect, incidental, special, consequential, or punitive damages arising out of this Agreement or the transactions contemplated hereunder whether for breach of contract, tort (including negligence), or otherwise and whether or not the Customer has been advised of the possibility of such damages. Notwithstanding anything set forth in this Agreement to the contrary, under no circumstances shall DLC's total liability under this Agreement exceed the total cost of the Charging Station plus installation costs made by DLC under this Agreement. This section shall survive the termination of this Agreement.

By participating in this Program, Customer agrees that DLC has no liability concerning the quality, safety and/or operation of the plug-in electric vehicle, any mileage performance, or any estimated energy usage.

10. Privacy Law. Customer acknowledges and agrees that Customer is knowingly consenting to and authorizing: (a) DLC to release and share Customer's name, address, telephone number, charging data and any charging or electrical usage patterns with DLC's third party independent contractors, in order for the authorized third party independent contractors to provide the Charging Station and services to Customer under the Program; and (b) DLC's independent contractors to share information with DLC about Customer regarding Customer's site assessment, quoted additional installation work (if applicable), Additional Installation Costs and Standard Installation Costs. DLC's use of the above information shall be consistent with DLC's privacy policies.

11. No Partnership. Nothing in this Agreement shall be construed as creating any partnership, joint venture, or other business relationship between DLC and the Customer. The Customer shall not, for any purpose, be considered an agent of DLC.



- 12. Assignment.** This Agreement shall not be assigned except with the prior written consent of all parties hereto. The terms and conditions of this Agreement shall bind any permitted successors and assigns of the parties.
- 13. Severability.** If any term or provision of this Agreement is found by a court of competent jurisdiction to be illegal or otherwise unenforceable, that finding shall not invalidate the entire Agreement and the remaining provisions shall remain in full force and effect, and such invalid provisions shall be deemed to be modified to be enforceable to the fullest extent permitted by law.
- 14. Waiver.** DLC's failure to insist on performance of any of the terms and conditions herein or to exercise any right or privilege or DLC's waiver of any breach hereunder shall not thereafter waive any of DLC's rights or privileges under this Agreement or at law. Any waiver of any specific breach shall be effective only if given expressly by DLC in writing.
- 15. Notices.** All notices required by this Agreement shall be sent by email with notifications from the Customer to DLC addressed to electricvehicles@duqlight.com and notifications from DLC to Customer addressed to the email address set forth above. Either party may change its email address by sending notice of the change to the other party at its current email address and specifically referencing this Agreement in its notification.
- 16. Dispute Resolution.** If any dispute arises between the parties regarding issues or interpretations of the Agreement or the services performed pursuant to the Agreement, Customer shall first email electricvehicles@duqlight.com with a summary of the issue and a contact phone number. DLC will consider all disputes and respond within fifteen (15) days of receiving notice of a dispute. In the event the Customer is dissatisfied with the resolution of the dispute, Customer has the right to file a complaint with the Pennsylvania Public Utility Commission. DLC will take no other action to enforce this Agreement until any complaint filed with the Commission is resolved.
- 17. Governing Law.** This Agreement shall be governed by, enforced and interpreted in accordance with the laws of the Commonwealth of Pennsylvania, without regards to its internal conflict of law principles.
- 18. Entire Agreement.** This Agreement contains the entire agreement between DLC and Customer with respect to the subject matter. No changes, modifications or amendments of any terms or conditions of this Agreement are valid or binding unless agreed to by the parties in writing and signed by their authorized agents.

[SIGNATURE NEXT PAGE]



Customer Signature

By signing this Agreement, Customer acknowledges and certifies the following:

- Customer has received, read and understands the Home Charging Pilot requirements and concurs that they meet all eligibility criteria as outlined in the Program.
- Customer has received, read and understands the terms and conditions of this Agreement and agrees to abide by and be bound by the terms and conditions.
- The person signing represents that they are duly authorized, with full authority to bind Customer, and that no signature of any other person or entity is necessary to bind Customer.

Signature: _____

Printed Name: _____

Title: _____

Date: _____



ATTACHMENT 1

**Duquesne Light Company (DLC)
Home Charging Pilot Summary**

1. **Customer Eligibility.** To be eligible for the DLC Home Charging Pilot, Customers must:
 - a. own a single-family home, defined as a detached single family home, townhome/row house, or duplex ("Service Address");
 - b. have an active DLC electric service account with no past due bills at the Service Address;
 - c. have a personal garage or private driveway at Service Address where Charging Station will be installed and that is adequate to protect DLC's Charging Station and related facilities;
 - d. own or lease an electric vehicle ("EV"), which is registered to the Customer Service Address;
 - e. have and maintain wireless internet ("Wi-Fi") service at the Service Address with sufficient signal at the Charging Station installation location;
 - f. agree to and sign the DLC Home Charging Pilot Customer Agreement;
 - g. choose an eligible Charging Station from the DLC approved list of Charging Station vendors; and
 - h. share charging data with (and sign any required authorization paperwork) DLC via the applicable charging station vendor.

2. **Initial Site Assessment.** Before scheduling installation of the home charging station, DLC will direct the Installer to complete a site assessment of the residence. This assessment will determine where the home charging station and electrical connections will be located, any electrical and other modifications required for installation, and any Additional Installation Costs to Customer. The installer will also verify that the Customer has Internet Wi-Fi connectivity available for use by the Customer and DLC to communicate with the home charging station.

Installation typically includes extending a separate 240-volt circuit from the electrical panel to the home charging station, which includes drilling holes and running electrical



wire and conduit. It also includes securely mounting the home charging station to an interior garage wall, exterior wall, or pedestal provided as part of the installation.

In the event the installation requires work that is not typical or would otherwise cost more than \$500, the Installer will discuss this extra work with the Customer and estimate the cost of this additional work in a written proposal to the Customer. To continue with the installation, the Customer must agree to pay the Installer to complete this additional work as described in the Installer's proposal or use a separate contractor of Customer's choosing to complete the additional required work. These costs are separate from and in addition to the Home Charging Pilot Monthly Charge.

3. **Installer.** Installation of the home charging station and all standard installation work will be carried out by DLC's installer, a Pennsylvania licensed electrical contractor (the "Installer"). This Installer is hired by DLC and carries commercial general liability insurance.
4. **Installation.** Installation will commence only after the Customer has signed the Home Charging Pilot Customer Agreement. If any homeowner association, review board, or other neighborhood body must approve such installation at the Customer's residence, installation will commence only after the Customer conveys to DLC and DLC confirms receipt of written documentation of that body's approval.

DLC will supply the home charging station to the Installer prior to the installation. The Installer will supply or otherwise arrange for all labor, materials, equipment, necessary permits, and inspections. The installation will require obtaining applicable permit(s) and related inspections and will comply with all applicable local, state, and national electrical and building codes.

5. **Residence Requirements.** An adult member of the Customer's household must be present at the time of all home visits related to the Home Charging Pilot, including the initial site assessment and installation. It is the Customer's responsibility to provide reasonable access to DLC and the Installer to complete work related to the Home Charging Pilot.

The Customer will maintain and pay for home Wi-Fi Internet service for use with the Home Charging Pilot and the home charging station.



ATTACHMENT 2

HOMEOWNER DATA RELEASE AND AUTHORIZATION

I (the Customer identified in the Home Charging Pilot Customer Agreement) have enrolled in Duquesne Light Company (“DLC”) Home Charging Pilot (the “Program”) pursuant to that described in the Home Charging Pilot Customer Agreement. I understand that, as a condition of my participation in the Program, I am required to authorize you, as my Charging Station Vendor, to release usage information (the “Usage Information”) generated by DLC’s Charging Station at my service address to DLC in connection with the Program. I understand that the release of such information may include a release to DLC of certain personally identifiable information about me including, but not limited to, name, account number, service address, email address, billing address, type of electric vehicle (“EV”), billing information, EV use, and electronic and charging information (collectively the “PII”). I also understand and agree that you, as my Charging Station Vendor, are not responsible for, nor has any authority with respect to, DLC’s privacy practices or how DLC may use any information about me. In consideration for being allowed to participate in the Program, I hereby authorize you, as my Charging Station Vendor, to release the Usage Information and the PII to DLC. I hereby forever release and disclaim, on behalf of myself, my heirs, and my assigns, you, as my Charging Station Vendor, and DLC from any and all claims I may have against either party, their employees, officers, and directors arising out of or in connection with the release of usage information and/or PII to DLC.

I understand and agree that the Program is being offered solely by DLC and not by you, my Charging Station Vendor. I hereby agree that you, as my Charging Station Vendor, shall have no liability whatsoever from DLC’s failure to delivery any of the benefits offered by DLC in connection with the Program and hereby forever release and disclaim, on behalf of myself, my heirs, and my assigns, you, as my Charging Station Vendor, from any and all claims I may have against you, your employees, officers, and directors arising out of or in connection with DLC’s failure to deliver such benefits.

Signature: _____

Name: _____

Date: _____

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 9

**DIRECT TESTIMONY OF
JENNIFER NEISWONGER**

**Subjects: Customer Service Performance and Enhancement, Customer Education
for Residential Subscription Rate Pilot**

Dated: April 16, 2021

1 **Direct Testimony of Jennifer Neiswonger**

2 **Q. Please state your full name and business address.**

3 A. My name is Jennifer Neiswonger. My business address is 411 Seventh Avenue, Mail Drop
4 15-1, Pittsburgh, PA 15219.

5
6 **Q. What is your position at Duquesne Light Company (“Duquesne Light” or
7 “Company”)?**

8 A. I am the Interim Director of Customer Experience.

9
10 **Q. How long have you worked at Duquesne Light?**

11 A. I have been with Duquesne Light since January 2017.

12
13 **Q. What are your current responsibilities?**

14 A. I oversee three areas within the Company’s Customer Service department: 1) Energy
15 Efficiency / Act 129 Programs; 2) Transportation Electrification; and 3) Customer
16 Experience, which includes the design and implementation of strategies to: improve
17 customer satisfaction, respond more effectively to customer needs and preferences, and
18 make interactions with customers through various channels as seamless and efficient as
19 possible.

20
21 **Q. What are your qualifications, work experience and educational background?**

22 A. I attended Robert Morris University, where I graduated Cum Laude with a Bachelor of
23 Science in Business Administration and also completed my Masters in Business

1 Administration. Prior to being appointed the Interim Director in January 2021, I spent 4
2 years as Manager, Customer Experience at Duquesne Light where I was responsible for
3 the day-to-day management and implementation of our Customer Experience strategy
4 mentioned above. And prior to that, I spent over eleven years at Giant Eagle Inc. in
5 Pittsburgh, where I held various customer-related positions, including most recently as the
6 Senior Manager of Customer Loyalty, where I was responsible for the strategic
7 development and administration of customer-facing programs, such as the loyalty card and
8 associated rewards, digital engagement programs, and point-of-sale offers. In earlier roles
9 with the company, I developed and implemented the omni-channel marketing strategy for
10 a significant line of business and collaborated with in-store banks on targeted and in-store
11 marketing campaigns to grow the number of joint customers.

12

13 **Q. What is the purpose of your direct testimony?**

14 A. The purpose of my testimony is to explain the Company's historical customer service
15 performance and the initiatives designed to further enhance Duquesne Light customers'
16 experience. I also discuss customer education for the Residential Subscription Rate Pilot.

17

18 **Q. How is your testimony organized?**

19 A. Section I of my direct testimony discusses the Company's customer service performance
20 and metrics. Section II of my direct testimony discusses customer service initiatives
21 implemented to enhance the customer's experience with the Company. Section III
22 discusses customer education for the residential subscription rate proposed by Ms. Everett
23 in Statement No. 17.

1

2 **Q. Are you sponsoring any exhibits?**

3 A. Yes. I am sponsoring the following exhibits:

Exhibit JAN-1 Customer Service Performance Metrics

Exhibit JAN-2 2020 Research America survey results

Exhibit JAN-3 J.D. Power 2020 Residential and Business Customer Satisfaction Study results

Exhibit JAN-4 Residential Subscription Rate Pilot Program Marketing and Education Costs

4

5 **I. CUSTOMER SERVICE PERFORMANCE**

6 **Q. Please explain the metrics used to measure the Company's customer service**
7 **performance.**

8 A. At Duquesne Light, we measure customer service performance in several ways. The
9 Company monitors, tracks and reports on those customer service performance metrics
10 required by 52 Pa. Code § 54.153(b). Among other metrics, the Company monitors, tracks
11 and reports:

12 ○ 54.153(b)(1) Telephone Access:

- 13 ■ Percent of calls answered within 30 seconds;
- 14 ■ Average busy-out rate; and
- 15 ■ Call abandonment rate.

16 ○ 54.143(b)(2) Billing:

- 1 ▪ Number and percent of residential bills not rendered once every billing
- 2 period; and
- 3 ▪ Number and percent of small business bills not rendered once every billing
- 4 period.

5 ○ 54.143(b)(3) Meter Reading:

- 6 ▪ The number and percent of residential meters for which the company has
- 7 failed to obtain an actual or ratepayer supplied reading within the past 6
- 8 months to verify the accuracy of estimated readings in accordance with §
- 9 56.12(4)(ii);
- 10 ▪ The number and percent of residential meters for which the company has
- 11 failed to obtain an actual meter reading within the past 12 months to verify
- 12 the accuracy of the readings, either estimated or ratepayer read in
- 13 accordance with § 56.12(4)(iii); and
- 14 ▪ The number and percent of residential remote meters for which it has failed
- 15 to obtain an actual meter reading under the time frame in § 56.12(5)(ii).

16 ○ 54.153(b)(4) Response to Disputes:

- 17 ▪ The actual number of disputes for which the company did not provide a
- 18 response to the complaining party within 30 days.

19

20 **Q. How has the Company performed with respect to those metrics?**

21 A. The Company’s performance with respect to those metrics is included as Exhibit JAN-1.

22

1 **Q. How else does the Pennsylvania Public Utility Commission (“Commission”)**
2 **benchmark the Company’s customer service performance versus other electric**
3 **utilities?**

4 A. The Commission’s Bureau of Consumer Services (“BCS”) releases a quarterly UCARE
5 Report that measures major Pennsylvania utilities’ customer service performance across
6 several metrics. The BCS’s most recent UCARE Report, which covers calendar year 2020,
7 is publicly available on the Commission’s website here: [https://www.puc.pa.gov/filing-](https://www.puc.pa.gov/filing-resources/reports/consumer-activities-report-evaluation/)
8 [resources/reports/consumer-activities-report-evaluation/](https://www.puc.pa.gov/filing-resources/reports/consumer-activities-report-evaluation/).

9
10 **Q. How does the Company compare to other utilities in the UCARE Report?**

11 A. In 2020, the Company had a 39% decline in needs further investigation (NFI) residential
12 consumer complaints and a 61% decline in first contact resolution (FCR) statistics for
13 residential and commercial. The Company was second lowest for both metrics compared
14 to the other PA Electric Distribution Companies (EDCs). In the 2019 UCARE Report, the
15 Company ranks first among Pennsylvania EDCs in highest percent change (2017 to 2019)
16 of residential service reconnections at 44%. The Company also experienced a 31%
17 improvement in our Commission infraction rate from 0.21 to 0.16 and was second lowest
18 for consumer complaint rate.

19
20 **Q. Has the Company performed any surveys related to customer satisfaction?**

21 A. Yes. As required by 52 Pa. Code § 54.154, the Company works with Research America to
22 conduct transaction surveys of customers who have had interactions with the Company.
23 Research American benchmarks results across Pennsylvania’s EDCs.

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Q. How has the Company performed with relation to these surveys?

A. The Research America report for 2020 is included as Exhibit JAN-2. Duquesne Light ranks #6 out of 8 Pennsylvania utilities with 90.6% of customers surveyed rating their satisfaction with Duquesne Light 7 or higher on a scale of 1-10. In 2019, Duquesne Light ranked #5 out of 8 with 88.2% of customers surveyed rating 7 or higher.

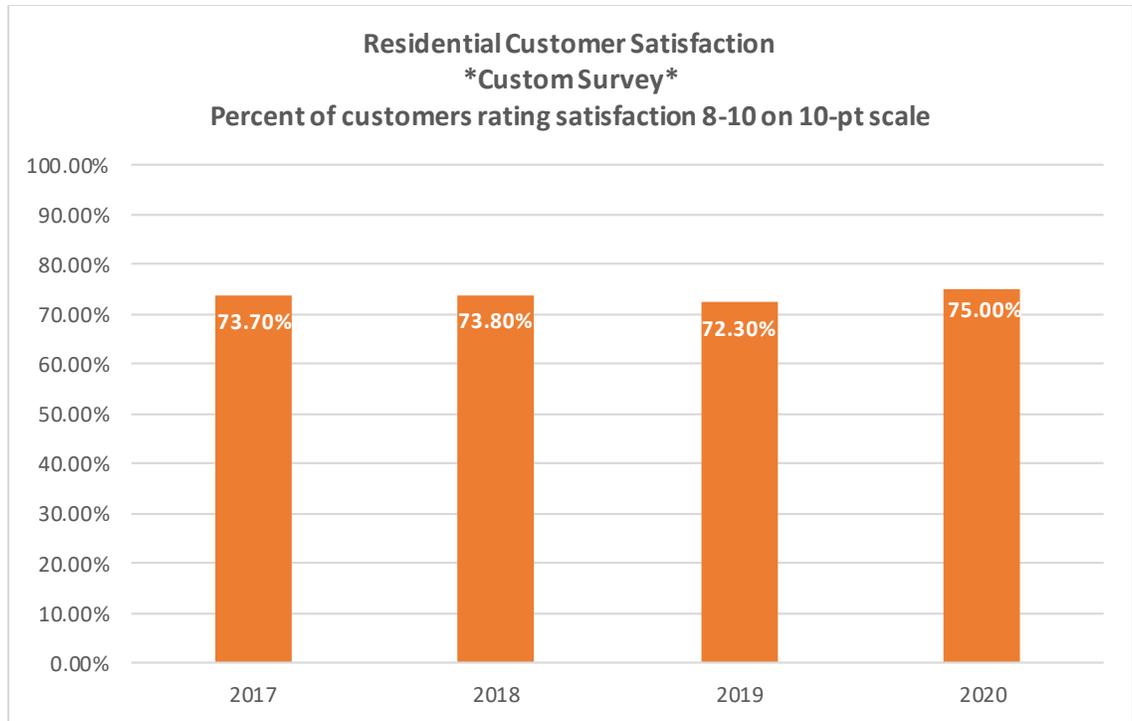
Q. Are there any other surveys that the Company conducts to assess customer satisfaction?

A. Yes. The Company contracts with Schmidt Market Research to conduct monthly custom surveys via the phone and web. The surveys measure overall satisfaction with Duquesne Light and probe on areas that are likely to influence customer satisfaction such as power quality and reliability, company reputation, energy efficiency, corporate citizenship, billing and payment, and experience with the website and mobile app.

Q. Please summarize the results of these surveys.

A. In 2017, the Company started reporting satisfaction on an 8-10 scale whereas previously it was reported on a 6-10 scale with the goal to identify the percentage of customers that are truly satisfied and rate the Company based on those top 3 boxes. The Company saw consistent results in 2017 and 2018, with a slight decrease in satisfaction in 2019. In 2020, satisfaction exceeded the prior 3 year trend. See Chart 1 below.

Chart 1:



1

2

3 **Q. Does the Company benchmark its customer satisfaction performance versus other**
4 **electric utilities?**

5 A. Yes. The Company benchmarks its performance using the J.D. Power Residential and
6 Business Electric Utility Customer Satisfaction surveys.

7

8 **Q. How has the Company performed in these benchmarking studies?**

9 A. J.D. Power benchmarks residential customer satisfaction for a calendar year that runs
10 January through December. For the overall customer satisfaction index, Duquesne Light
11 scored 736 which was on par with the peer group (East Large) average score. This was an
12 improvement over the 2019 and 2018 scores of 722 and 699, respectively. See Exhibit
13 JAN-3 for additional details.

14

1 Business customer satisfaction is also measured on a calendar year basis. For the full-year
2 2020, Duquesne Light ranked number third in its peer group (East Mid-size) with a score
3 of 791, only 7 points out of first place. Duquesne Light scored 792 in 2019 and 785 in
4 2018. See Exhibit JAN-3 for additional details.

5
6 **Q. Are there any other metrics the Company uses to measure customer service?**

7 A. Yes, we also track service reliability as measured by SAIDI, SAIFI, and CAIDI. Mr.
8 Benjamin Morris provides an overview of the Company's reliability performance in his
9 direct testimony, Statement No. 4.

10
11 **II. ENHANCING CUSTOMER EXPERIENCE**

12 **Q. Are there any areas where the Company is seeking to enhance the customer
13 experience?**

14 A. Yes. The Company established a Customer Service vision and guiding principles in 2020
15 that puts the customer top-of-mind with the goal to "...provide a seamless, personalized
16 experience along with innovative products and services." The Company seeks to enhance
17 the customer experience by continuing to develop more self-serve features and serving
18 customers in the channels they prefer.

19
20 **Q. Please discuss the customer service initiatives implemented from 2018 through 2020.**

21 A. Customer Service initiatives for 2018 - 2020 include:

22 – A new Duquesne Light mobile app available in the App Store and Google Play;

- 1 – Customer segmentation and initiative-specific personas to deliver more timely and
2 relevant messages to customers in the channel they prefer;
- 3 – A self-serve Payment Arrangement portal on DuquesneLight.com to provide a
4 simplified process for customers to set up a payment arrangement;
- 5 – A small and medium-size concierge Business Center within our Contact Center to
6 better serve business customers;
- 7 – An email engagement platform to send relevant, timely email communications to
8 customers with content related to storm preparation, energy efficiency information,
9 products and services, and more; and
- 10 – A presence on Nextdoor, a social platform that allows the Company to
11 send targeted neighborhood messages regarding outages and other important
12 information.

13
14 **Q. Is the Company planning additional customer enhancements in the next few years to**
15 **improve customer satisfaction?**

16 A. Yes. With the implementation of the email engagement platform and customer
17 segmentation and personas mentioned above, the Company plans to build upon that
18 foundation and implement a preference center in order to deliver communications in the
19 customer’s channel of choice as well as journey mapping to improve the key journeys that
20 customers experience while doing business with the Company. As a means of continuous
21 improvement, the Company also plans to add additional self-serve features to the website
22 and mobile app such as budget billing enrollment and implement an additional customer

1 service channel through live chat. These additional enhancements are already in progress
2 and the Company is not seeing rate recovery for these items.

3
4 **III. CUSTOMER EDUCATION FOR RESIDENTIAL SUBSCRIPTION RATE PILOT**

5 **Q. Please generally describe the proposed residential subscription rate.**

6 A. As stated in Ms. Everett's direct testimony (Statement No. 17), the Company proposes to
7 implement a pilot residential subscription rate that would offer customers the option to
8 select a specified level of grid access for distribution service for a set monthly charge. This
9 rate design substitutes the traditional volumetric rate structure, or price per kWh consumed,
10 for a more stable rate structure that is easy to understand and predictable for customers.

11 The energy subscription rate is a rate design option that may meet pricing needs of
12 customers, like data plans for cell phones or standard pricing for video streaming services.

13
14 **Q. How many customers will be permitted to participate in the residential subscription
15 rate pilot?**

16 A. The pilot will launch starting January 2022 and will be limited to 2,000 participants who
17 can enroll over a one-year period (through December 2022).

18
19 **Q. How will Duquesne Light promote or otherwise advertise the residential subscription
20 rate pilot to its customers?**

21 A. Exhibit JAN-4 lists the proposed customer education budget for the residential subscription
22 rate pilot program. As mentioned above, the pilot program will have a limited number of
23 participants and the Company plans to take a targeted approach to enrollment leveraging

1 email and direct mail, as opposed to mass outreach, to maximize and control the number
2 of customers participating in the pilot.

3 The Company will include information about the residential subscription rate on its
4 website to allow customers to learn more and determine if the subscription rate is right for
5 them. In addition, an educational video will be developed and posted on the website and
6 included in targeted emails. We are assuming a 1% response rate on our targeted
7 communications (email and direct mail). Accordingly, plan to reach out to 300,000
8 customers through email and direct mail in order to enroll 2,000 participants along with a
9 control group as mentioned in Ms. Everett's testimony.

10 Lastly, as part of the program, the Company will implement usage alerts via email,
11 SMS and outbound voice to notify customers when they are approaching or exceeding their
12 subscription level.

13
14 **Q. Is the Company proposing to recover the costs of creating customer education and
15 outreach materials, and incremental costs to evaluate the program?**

16 **A.** Yes. As stated in Ms. Everett's testimony, the total estimated cost of designing and
17 implementing the Residential Subscription Pilot is \$67,000 over the course of three years.
18 These costs include creating a new rider in the billing system, creating customer education
19 and outreach materials, and incremental costs to evaluate the program. Only costs that are
20 incremental to normal levels of staffing and operations are included in this estimate. Only
21 costs that are incremental to normal levels of staffing and operations are included in this
22 estimate.

1 **Q. How will the Company measure customers' satisfaction with the residential**
2 **subscription rate pilot?**

3 A. The company plans to measure satisfaction with customers participating in the pilot
4 program in a number of ways:

- 5 - Track and report the length of time that customers remain in the pilot program, and
- 6 - Conduct periodic surveys throughout the pilot with customers enrolled in the subscription
7 rate, and
- 8 - Conduct a post-survey with customers that choose to be removed from the pilot program.

9

10 **Q. Does this conclude your testimony?**

11 A. Yes. I reserve the right to supplement my testimony as may be necessary through the
12 course of this proceeding.

EXHIBIT JAN-1

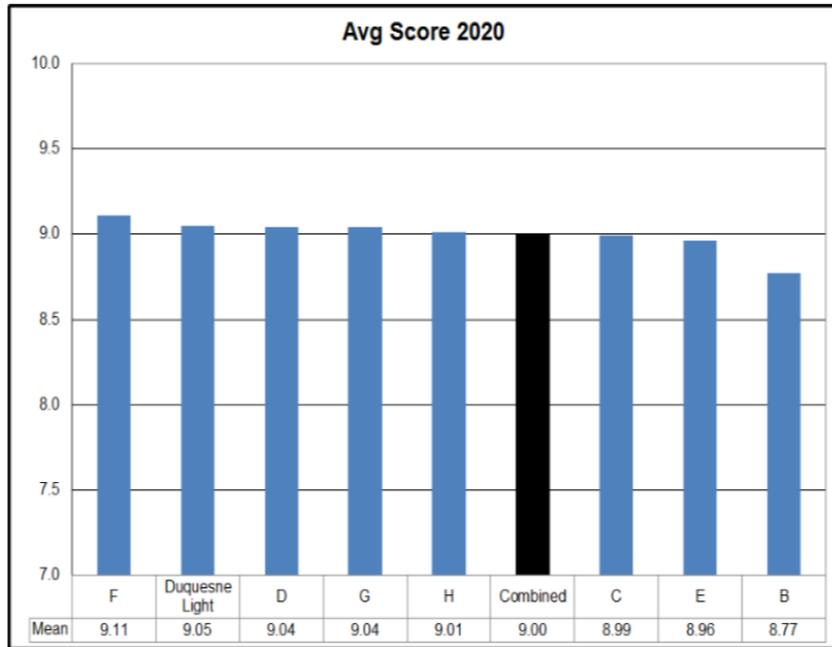
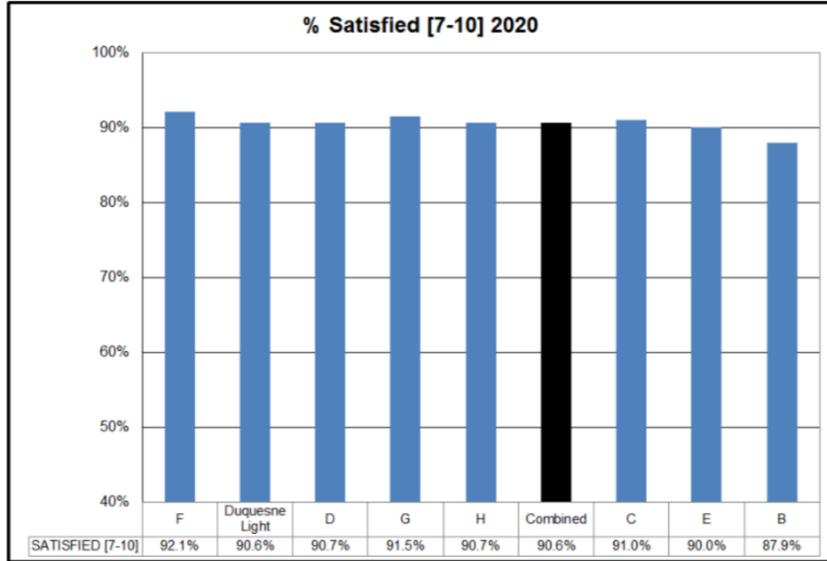
CUSTOMER SERVICE PERFORMANCE METRICS

2020 FULL-YEAR AVERAGE

54.1433(b)(1) Telephone Access:	
Percent of calls answered within 30 seconds	Actual: 88.25% Goal: >80%
Average busy-out rate	Actual: 0.28% Goal: 0%
Call abandonment rate	Actual: 4.19% Goal: <6.5%
54.143(b)(2) Billing:	
Average monthly number and percent of residential bills not rendered once every billing period	1 / 0.0002%
Average monthly number and percent of small business bills not rendered once every billing period	0 / 0
54.143(b)(3) Meter Reading:	
Average monthly number and percent of residential meters for which the Company failed to obtain a reading in the past six months in accordance with § 56.12(4)(ii)	3 / 0.0005%
Average monthly number and percent of residential meters for which the Company failed to obtain a reading in the past twelve months in accordance with § 56.12(4)(iii)	1 / 0.0002%
Average monthly number and percent of residential meters for which the Company failed to obtain an actual reading under the timeframe in § 56.12(5)(i).	0 / 0
54.143(b)(4) Response to disputes	
The actual number of disputes for which the company did not provide a response to the complaining party within 30 days	2020 Total: 0

EXHIBIT JAN-2

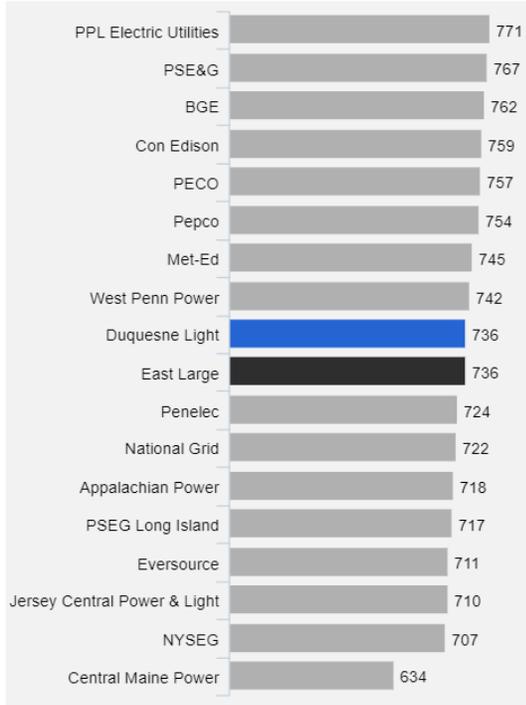
RESEARCH AMERICA 2020 SURVEY RESULTS



LC EXHIBIT JAN-3

J.D. POWER 2020 RESIDENTIAL AND BUSINESS CUSTOMER SATISFACTION

2020 Residential Study – East Large



2020 Business Study – East Midsize

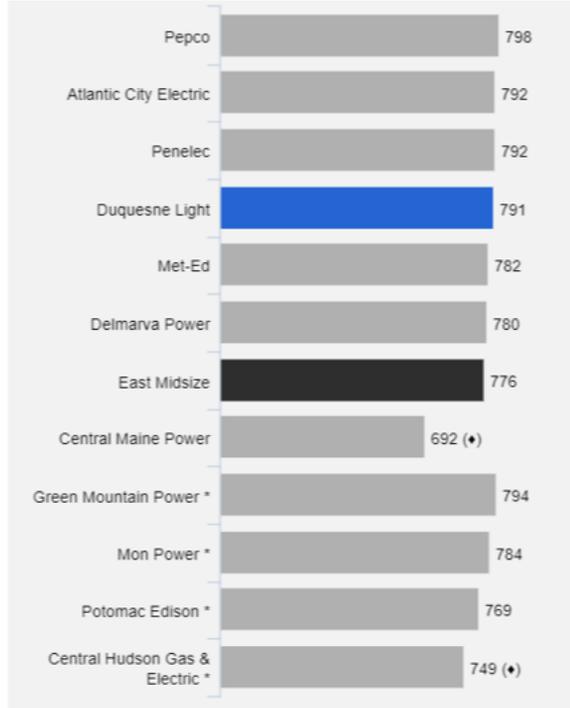


EXHIBIT JAN-4

RESIDENTIAL SUBSCRIPTION RATE PILOT PROGRAM

MARKETING AND EDUCATION COSTS

Item	Cost			
	Year 1	Year 2	Year 3	Total
Webpage Feature / Updates	\$ -	\$ -	\$ -	\$ 0
Enrollment Video and Targeted Email*	\$ 25,000	\$ 0	\$ 0	\$ 25,000
Targeted Direct Mail**	\$ 36,000	\$ 0	\$ 0	\$ 36,000
Usage Alerts – SMS + Email, Voice***	\$ 5,000	\$ 500	\$ 500	\$ 6,000
Total	\$ 66,000	\$ 500	\$ 500	\$ 67,000
*Target 200K customers, assumes 1% response or 2,000 enrollments				
**Target 100K customers, assumes 1% response or 1,000 enrollments (~3K total to allow for control group); \$0.12 print/production + \$0.24 postage				
***Assumes monthly outbound notification to 25% of enrolled customers (500) regarding overages; 50% email, 25% voice, 25% SMS				

Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 5
Direct Testimony – Part II

BOOK 9

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

Filing Index

Exhibit 1 - Summary of Filing

Book 1

Part I - Schedule A and General Information

Part II - Primary Statements of Rate Base & Operating Income

Book 2

Part III - Rate of Return

Book 3

Part IV - Rate Structure & Cost Allocation

Book 4

Part V - Plant & Depreciation Supporting Data

Part VI - Unadjusted Comparative Balance Sheet & Operating Income Statements

Exhibits 2 thru 4 - Summary of Measures of Value & Rate of Return

Book 5

Exhibit 2 - Fully Projected Future Test Year (January 1, 2022 through December 31, 2022)

Book 6

Exhibit 3 - Future Test Year (January 1, 2021 through December 31, 2021)

Book 7

Exhibit 4 - Historic Test Year (January 1, 2020 through December 31, 2020)

Exhibit 5 - Direct Testimony

Book 8

Statement 1 - C. James Davis

Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

Statement 4 - Benjamin B. Morris

Statement 5 – Krysia Kubiak

Statement 6 – Yvonne Phillips

Statement 7 - Katherine M. Scholl

Statement 8 – Sarah Oleksak

Statement 9 – Jennifer Neiswonger

Book 9

Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

Statement 12 - Matthew L. Simpson

Statement 13 - Paul R. Moul

Statement 14 - James H. Milligan

Statement 15 - Howard S. Gorman

Statement 16 - David B. Ogden

Statement 17 – Margot Everett

Book 10

Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies

Book 11

Exhibit 7 - Depreciation Studies

Book 12

Confidential Testimony and Exhibits

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 10

Direct Testimony of Robert L. O'Brien

Subject: Revenue Requirement

Dated: April 16, 2021

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19

1 **DIRECT TESTIMONY**
2 **OF**
3 **ROBERT L. O'BRIEN**

4 **I. INTRODUCTION AND PURPOSE OF TESTIMONY**

5 **Q. Please state your full name and business address.**

6 A. My name is Robert L. O'Brien, and my business address is 1753 Via Mazatlan, Rio
7 Rico, Arizona 85648.

8
9 **Q. By whom are you employed and in what capacity?**

10 A. I am employed by O'Brien Innovative Regulatory Solutions, LLC where I am the
11 Sole Member.

12
13 **Q. Please summarize your professional experience and educational background.**

14 A. I have been employed in my current position since January 4, 2008 after my
15 retirement from Black & Veatch Corporation ("B&V") where I worked in the
16 Executive Management Services division as a Principal Consultant. Prior to that, I
17 was employed by R.J. Rudden Associates ("Rudden"), where I served as Vice
18 President. In these positions, I have assisted clients in the areas of Strategic
19 Planning, State Regulatory Operations, Financial Planning, Cash Working Capital
20 Calculations, Rate Case Preparation, Revenue Requirement Determination and
21 Revenue Requirement Model Design.

22 Prior to joining Rudden in 2000, I was employed by Citizens
23 Communications Company (formerly Citizens Utilities Company) ("Citizens")
24 from 1975 to 1999 holding the positions of Vice President, Strategic Planning and

1 Regulatory Affairs for Citizens' Public Utilities Sector (1997 to 1999); Vice
2 President, Corporate Regulatory Affairs (1978 to 1997); and Manager of Special
3 Studies (1975 to 1978). From 1967 to 1975, I was employed as controller by a
4 series of companies engaged in the financial, communications, educational and
5 printing industries. Prior to 1967, I was employed by Ernst & Young where I
6 attained the status of Senior Auditor after four years (including two-years work
7 experience during a 5-year work-study program at the University of Cincinnati). I
8 graduated from the University of Cincinnati in 1965 with a Bachelor of Business
9 Administration, having majored in Accounting. I am a Certified Public
10 Accountant.

11
12 **Q. Have you previously testified before the Pennsylvania Public Utility**
13 **Commission ("Commission") or any other regulatory agencies?**

14 A. Yes. I have testified or filed testimony before this Commission many times on
15 behalf of Citizens' water and telephone operations; on behalf of Duquesne Light
16 Company ("Duquesne Light" or the "Company") in its 2006, 2009, 2013 and 2018
17 applications for a general rate increase; on behalf of PECO Energy Company in a
18 2008 gas rate proceeding and again in the 2010 rate applications for its gas division
19 and its electric division. In addition, I have presented testimony and or testified in
20 over 250 proceedings before state regulatory commissions in Arizona, California,
21 Colorado, Hawaii, Idaho, Illinois, Indiana, Missouri, Montana, Nevada, Ohio,
22 Rhode Island, Tennessee, Vermont and West Virginia on behalf of electric, natural
23 gas, communications, water and wastewater utility companies. Those proceedings

1 involved company-initiated rate increases, commission-ordered rate reviews,
2 purchased energy pass-through proceedings, acquisitions and sales of utility
3 companies, disaster relief requirements and the recovery of acquisition premiums.
4 I have testified concerning all measures of value elements, including deferred
5 income taxes and cash working capital, as well as revenues, operating expenses,
6 income taxes, rate design and rate of return issues. I have also testified in generic
7 proceedings related to income taxes, as well as changes in the regulation of the
8 communications and electric industries.

9

10 **Q. What is the purpose of your direct testimony in this proceeding?**

11 A. I was asked by Duquesne Light to assist it in preparing and presenting a request for
12 a general rate increase for its Pennsylvania electric distribution delivery operations.
13 More specifically, I develop the components of Duquesne Light's overall revenue
14 requirement and will support certain pro forma ratemaking adjustments for the fully
15 projected future test year ended December 31, 2022 ("FPFTY"), the future test year
16 ended December 31, 2021 ("FTY") and the historic test year ended December 31,
17 2020 ("HTY"), and portions of the claimed measures of value, including Duquesne
18 Light's cash working capital allowance.

19

20 **Q. Before discussing the specific adjustments and schedules you are sponsoring,**
21 **please describe the relationship of your work to that of the other Company**
22 **witnesses.**

1 A. In general, my assignment was to prepare pro forma adjustments to each of the
2 three test years to obtain total Company pro forma balances for each test year. The
3 total Company values were developed and classified by use of the Federal Energy
4 Regulatory Commission ("FERC") Uniform System of Accounts for Mr.
5 Gorman to use in his Jurisdictional Separation Study ("JSS"), which determines
6 the pro forma earnings at present rates and the revenue increase required for the
7 Company's Pennsylvania jurisdictional distribution assets and his related Cost of
8 Service Study ("COSS"). As a starting point, I used the actual, budgeted and/or
9 projected data for each year provided by Ms. Bachota. In addition, I developed,
10 working with Company personnel, pro forma adjustments based on total
11 Company operations. Finally, I provided the total Company pro forma measures
12 of value, operating revenues and expenses for the HTY, FTY and FPFTY to Mr.
13 Gorman who, through a JSS for each test year, determined the allocated
14 jurisdictional amounts correctly assigned to the Pennsylvania jurisdiction for
15 the Company's distribution operations and also a COSS for the FPFTY.

16
17 **Q. Are you sponsoring all or portions of any exhibits in this proceeding?**

18 A. Yes. Together with other Company witnesses, I am sponsoring portions of DLC
19 Exhibits 2, 3 and 4, which comprise Duquesne Light's principal accounting exhibits
20 for the FPFTY, FTY and the HTY respectively. As explained by Ms. Bachota
21 (DLC St. No. 2), Duquesne Light's Assistant Controller, the base data for the
22 FPFTY in DLC Exhibit 2 were derived, for the most part, from Duquesne Light's
23 capital and operating forecasts for the twelve months ended December 31, 2022;

1 the corresponding data for the FTY in DLC Exhibit 3 were taken from Duquesne
2 Light's budgets, books and records for the year ended December 31, 2021; and
3 finally, the data for the HTY in DLC Exhibit 4 from the actual data for the year
4 ended December 31, 2020. In addition, I am responsible for the responses provided
5 to certain of the Commission's standard data filing requirements.

6

7 **Q. Will you be discussing DLC Exhibit 2, DLC Exhibit 3 and DLC Exhibit 4?**

8 A. Yes, I will. However, because Duquesne Light is basing its proposed rate increase
9 on the adjusted FPFTY (December 31, 2022) data, I will focus my comments on
10 Section C (Measures of Value/Rate Base) and Section D (Operating
11 Income/Revenues and Expenses) of DLC Exhibit 2 for the FPFTY. Because my
12 testimony regarding DLC Exhibit 3, which is Duquesne Light's FTY (December
13 31, 2021) and DLC Exhibit 4 which is Duquesne Light's HTY (December 31, 2020)
14 are organized in essentially the same format as DLC Exhibit 2, I will briefly address
15 the pro forma adjustments and any area that requires additional comment or
16 information.

17

18 **Q. How is the balance of your testimony structured?**

19 A. In Section II, I present an overview of Duquesne Light's FPFTY revenue
20 requirement and explain, in summary fashion, how the claimed measures of value,
21 pro forma present rate revenues, operating expenses, depreciation and taxes were
22 determined. Section III of my testimony provides a more detailed description of
23 the individual components comprising Duquesne Light's requested measures of

1 value for the FPFTY, while Section IV discusses the derivation, including
2 appropriate ratemaking adjustments, of Duquesne Light's revenue and expense
3 claims for the FPFTY. Finally, Section V contains the presentation of the FTY and
4 the HTY data.

5
6 **II. OVERVIEW OF DUQUESNE LIGHT'S FULLY PROJECTED FUTURE**
7 **TEST YEAR REVENUE REQUIREMENT**

8 **Q. Please explain how the Company's FPFTY December 31, 2022 measures of**
9 **value were determined.**

10 A. First, to determine FPFTY-end utility plant in service, the Company began with the
11 closing plant balances at December 31, 2020, added the budgeted capital
12 expenditures that are projected to close to plant in service during twelve months
13 ended December 31, 2021, subtracted the appropriate plant retirements and made
14 any reclassifications or adjustments, which resulted in the plant in service balances
15 at December 31, 2021. The same procedures were followed using plant closings
16 and related plant retirements for the year ended December 31, 2022, which resulted
17 in the plant in service balances at December 31, 2022. The accumulated
18 depreciation at December 31, 2022 was determined in a similar fashion, using the
19 closing balances at December 31, 2020 plus the budgeted and/or pro forma
20 depreciation expense, amortization of net salvage and the plant retirements through
21 December 31, 2021 and for the FPFTY. The measures of value include a reduction
22 for the accumulated deferred income taxes ("ADIT"), which includes an amount
23 for the federal ADIT. The ADIT balance at the end of each of the years 2020, 2021
24 and 2022 also includes the amortization of the excess ADIT resulting from the

1 reduction of the Federal income tax rate contained in the Tax Cuts and Jobs Act of
2 2017 (“TCJA”). The claimed levels of materials and supplies and customer deposits
3 are based on 13-month historic averages for the period ended December 31, 2020.
4 In addition, the capitalized pension balance and an amount for cash working capital
5 which was calculated using lead-lag study procedures are added to the measures of
6 value for the FPFTY. Each of these components and the other elements shown on
7 DLC Exhibit 2, Schedule D-1, page 3 of 3, column 1, lines 1 to 13 of the measures
8 of value will be described later in my testimony. This total Company data, as
9 described by Mr. Gorman, are then analyzed and the portion used to provide
10 distribution service is allocated to the Pennsylvania Jurisdiction with the results
11 shown in column 2.

12
13 **Q. How were the revenues at present rates for the FPFTY derived?**

14 A. Revenues at present rates were derived by adjusting the forecasted revenues for
15 Duquesne Light’s electric distribution operations for the twelve months ending
16 December 31, 2022 to reflect the removal of surcharge revenues that will not be
17 included in base rates when new rates are authorized in this proceeding; to reflect
18 the annualization of customers to year-end levels in the FPFTY and to reflect the
19 other pro forma revenue adjustments which are summarized in DLC Exhibit 2,
20 Schedule D-5.

21
22 **Q. How were the claimed operating expenses for the FPFTY determined?**

1 A. The pro forma FPFTY expenses were calculated using Duquesne Light's forecast
2 for the twelve months ended December 31, 2022 as a starting point. Those
3 expenses, which were prepared based on business activities and related cost
4 elements such as payroll, employee benefits, etc., were distributed to FERC
5 accounts using the distribution of expenses actually experienced by the Company
6 during the year ended December 31, 2020. Adjustments were then made to the
7 forecast data including annualization and normalization adjustments in accordance
8 with established Commission ratemaking practices. These adjustments are
9 summarized on DLC Exhibit 2, Schedule D-3 pages 1 and 2 and are described in
10 connection with the specific schedules included in DLC Exhibit 2. Each pro forma
11 adjustment was then included in the appropriate FERC account(s).

12

13 **Q. Please describe how the taxes-other-than-income ("TOTP") were determined**
14 **for the FPFTY.**

15 A. The base amounts were determined by using Company forecasted amounts for the
16 twelve months ended December 31, 2022, with pro forma adjustments to payroll
17 taxes to reflect the impact of the changes to FPFTY salaries and wages and other
18 adjustments to reflect known and measurable changes, as shown on DLC Exhibit
19 2, Schedule D-20.

20

21 **Q. Please describe the calculation of depreciation expense for the fully projected**
22 **future test year.**

1 A. The pro forma depreciation expense for the FPFTY was determined by FERC
2 account using depreciation rates determined by Mr. Spanos in his depreciation
3 study as described in his testimony (DLC St. No. 11) or by using depreciation rates
4 based on Company data for intangible, leasehold and transportation plant times the
5 year-end plant at December 31, 2022. The five-year amortization of net salvage
6 was added by FERC account to determine the total depreciation and amortization
7 expense for the FPFTY, as described in more detail in connection with Schedule
8 D-21 of DLC Exhibit 2.

9

10 **Q. How were income taxes calculated?**

11 A. Income taxes were calculated using the regulatory procedures normally followed
12 by the Commission, including the use of synchronized interest expense; the flow-
13 through of certain tax deductions for State income tax calculation; the
14 normalization of the federal method difference for accelerated depreciation and
15 other normalized deductions as explained by Mr. Simpson in his testimony (DLC
16 St. No. 12). The income tax expense for the FPFTY for total Company operations
17 at present rates and for the distribution operations at proposed revenue levels is
18 shown on DLC Exhibit 2, Schedule D-22, page 1 of 3. The income tax expense, as
19 explained by Mr. Simpson in DLC Statement No. 12, was calculated using the
20 provisions and rates under the Tax Cuts and Jobs Act (“TCJA”). In addition, the
21 income tax expense calculation includes the annual amortization of excess deferred
22 income taxes (“EDIT”) associated with the change in the Federal Income Tax Rate
23 beginning in 2018, as described by Mr. Simpson.

1

2 **Q. Please describe how the pro forma revenue increase and revenues at proposed**
3 **rates were established.**

4 A. Each of the total Company forecasted amounts and pro forma adjustments for the
5 FPFTY 2022, which will be described in testimony related to the specific filing
6 schedule or requirement, were used to determine the total Company pro forma
7 measures of value, revenues at present rates and pro forma expenses. These total
8 Company amounts were provided to Mr. Gorman and formed the basis for the JSS,
9 which determined the fully distributed costs and the revenue requirement for the
10 Company's Pennsylvania distribution operations. The summary results for the
11 Company's jurisdictional distribution operations are presented in DLC Exhibit 2,
12 Schedule D-1 pages 1 to 3.

13

14 **Q. What is the overall required increase in annual revenues for the Company's**
15 **jurisdictional distribution operations for the FPFTY?**

16 A. As shown on DLC Exhibit 2, Schedule D-1, page 1 of 3, column 2, line 2 and also
17 on line 20 of DLC Exhibit 2, Schedule D-1, page 2 of 3, the proposed increase in
18 PA Jurisdictional annual operating revenues is \$85.8 million which is supported by
19 the testimony of Mr. Gorman.

20

21 **Q. Is the \$85.8 million of additional revenue the only increase that will be applied**
22 **to the present base rates of the PA Jurisdictional customers?**

1 A. No. In addition to the overall revenue increase of \$85.8 million, the present base
2 rates will also be increased by the surcharge revenues of \$29.2 million which is
3 currently being collected from PA Jurisdictional customers via a surcharge which
4 will be set to zero when the new base rates are established in this proceeding. This
5 combination results in a base rate increase of \$115.0 million and a reduction in
6 surcharge revenue of \$29.2 million and a net increase in PA Jurisdictional revenue
7 of \$85.8 million.

8

9 **Q. What is contained in DLC Exhibit 2, Schedule B?**

10 A. Schedule B contains Schedules B-1 to B-8 which present the Company's financial
11 data for the FPFTY and are sponsored by Witnesses Bachota, Simpson, Milligan
12 and Moul as indicated on each schedule.

13

14 **III. MEASURES OF VALUE**

15 **A. Plant In Service**

16 **Q. Please describe Schedule C-1 of DLC Exhibit 2.**

17 A. Schedule C-1 summarizes the measures of value for the FPFTY for the total
18 Company and the Pennsylvania jurisdiction, the pro forma rate of return at present
19 rates for the total Company and the Pennsylvania jurisdiction and the pro forma
20 rate of return at proposed rates for the Pennsylvania jurisdiction. The data for the
21 total Company are supported by me and the data for the Pennsylvania jurisdiction
22 will be described and supported by Mr. Gorman. As shown on line 1, the total
23 Measures of Value for the total Company is \$2.998 billion (column 1, line 1) billion

1 and is \$2.276 billion (column 2, line 1) for the Pennsylvania jurisdiction. The net
2 operating income and earned rate of return at present rates for the total Company
3 and the Pennsylvania jurisdiction are shown on lines 2 and 3 in columns 1 and 2
4 respectively. Finally, the pro forma return at proposed rates for the Pennsylvania
5 jurisdiction of \$178.5 million (line 4), that is required to attain the target rate of
6 return of 7.84%, shown on line 5.

7

8 **Q. Please describe Schedule C-2 of DLC Exhibit 2.**

9 A. Schedule C-2 contains 4 pages and presents the Company's claimed FPFTY utility
10 plant in service.

11

12 **Q. How was the utility plant in service for the total Company of \$5.313 billion**
13 **shown on Schedule C-2, page 1, column 3, line 7 determined?**

14 A. That amount represents the estimated plant in service balance at December 31, 2022
15 and is based on utility plant in service at December 31, 2020 plus budgeted and
16 forecasted capital expenditures estimated to be closed to plant in the FTY and the
17 FPFTY, less the FTY and FPFTY estimated retirements and pro forma adjustments
18 to the FTY and FPFTY plant. The plant balances at December 31, 2022 by FERC
19 account are shown on page 2 with the detail for plant additions, retirements and
20 adjustments for the year ended December 31, 2022 shown on pages 3 and 4. The
21 total plant in service of \$5.313 billion is entered on DLC Exhibit 2, Schedule D-1,
22 page 3 of 3 at column 1, line 1 for the total Company.

23

1 **Q. Please describe what is contained on Schedule C-2, page 2.**

2 A. Page 2, column 2, presents the year-end plant balances for the FPFTY by FERC
3 account and summarized by functional plant category. The total plant in service at
4 December 31, 2022 of \$5.300 billion shown on line 42 in column 2 is brought
5 forward by functional plant category to page 1, column 1, lines 1 to 4.

6

7 **Q. What is shown on page 3 of Schedule C-2?**

8 A. Page 3 shows the plant balances and activity by FERC account for the FPFTY.
9 Column 2 contains the balances at December 31, 2021 while plant additions for the
10 FPFTY are show in column 3. Plant retirements for the FPFTY are shown in
11 column 4 and reclassifications and adjustments are shown in column 5. The FPFTY
12 balance at December 31, 2022 of \$5.300 billion is shown in column 6 on line 51
13 and is reflected on pages 1 and 2 of Schedule C-2.

14

15 **Q. What is contained on Exhibit DLC 2, Schedule C-2, page 4?**

16 A. This schedule contains the pro forma adjustment to reflect capital expenditures for
17 development of cloud-based information systems that are not included in the
18 Company's capital expenditure budgets or reflected in the plant in service accounts
19 but are required on a going forward basis. The support for this adjustment is
20 provided by Ms. Bachota in her testimony (DLC St. No.2). The adjustment, shown
21 in column 1 on page 4, will be described in more detail in connection with Schedule
22 D-11.

23

1 **Q. What is the total plant in service pro forma for at the end of the FPFTY?**

2 A. The total plant in service for the Company in the FPFTY is \$5.313 billion as shown
3 on Schedule C-2, page 1 of 4, column 3, line 7 and also on Exhibit 2, Schedule D-
4 1, page 3, column 1, line 1.

5
6 **B. Accumulated Depreciation**

7 **Q. What is the purpose of Schedule C-3 of DLC Exhibit 2?**

8 A. This schedule, consisting of 4 pages, presents the accumulated provision for
9 depreciation at December 31, 2022 for the total Company by FERC account.
10 DuquesneLight’s accumulated depreciation at December 31, 2022 is \$1.810 billion
11 as summarized on page 1, column 4, line 7 of Schedule C-3 and then carried
12 forward to page 3, column 1, line 2 of Schedule D-1.

13

14 **Q. Please describe page 1 of DLC Exhibit 2, Schedule C-3.**

15 A. This page shows the accumulated depreciation balance by FERC plant category at
16 the end of the FPFTY in column 1. These balances include the accumulated
17 depreciation at December 31, 2021 plus depreciation expense, amortization of
18 average net salvage, less retirements, less cost of removal and adjustments, which
19 are reflected on DLC Exhibit 2, Schedule C-3, on page 3 in columns 3 to 10 by
20 FERC account. In addition, column 2 shows the accumulated amortization for the
21 cloud expenditures through December 31, 2022 in the amount of \$8.037 million,
22 which will be described in more detail in connection with schedule D-11.

23

1 **Q. What is contained on pages 2 to 4 of Schedule C-3?**

2 A. Page 2 shows the pro forma accumulated depreciation for the FPFTY by FERC
3 account in the amount of \$1.802 billion. Page 3 contains eleven columns showing
4 the changes to the FPFTY accumulated depreciation balances by FERC account
5 from December 31, 2021 (column 2) to December 31, 2022 (column 11). Column
6 3 shows the depreciation expense for 2022 while column 4 shows the plant
7 retirements, which are equal to the plant retirements shown on the Plant in Service
8 Schedule C-2, page 3, column 4. Columns 5 to 10 show other charges and credits
9 to the accumulated depreciation for 2022. The accumulated depreciation at the end
10 of 2022 is shown in column 11. Page 4, column 2, shows the accumulated
11 amortization adjustment related to the adjustment to plant for Cloud expenditures
12 as shown on DLC Exhibit C-2, page 4. In addition, column 3 reflects an increase
13 in accumulated depreciation of \$384,000 to reflect changes in depreciation expense
14 for EV plant for the years 2020 to 2022 as will be described in connection with the
15 adjustment on Section D-1, Schedule 15.

16

17 **Q. What is the balance for accumulated depreciation at the end of the FPFTY?**

18 A. That amount is \$1.810 billion for the total Company as shown on DLC Exhibit 2,
19 Schedule C-3, page 1, column 4, line 7 and also on DLC Exhibit 2, Schedule D-1,
20 page 3, column 1, line 2.

21

22 **C. Cash Working Capital**

23 **Q. What is set forth on Schedule C-4, page 1, of DLC Exhibit 2?**

1 A. This is a summary of the Cash Working Capital (“CWC”) calculations, which are
2 detailed on pages 2 to 10 in Schedule C-4. The total of \$68.330 million shown on
3 line 6 is included in Duquesne Light’s claimed measures of value as CWC for the
4 total Company, as shown on DLC Exhibit 2, Schedule D-1, page 3 of 3, column 1,
5 line 4. The CWC amount for the PA Jurisdictional business is \$46.162 million as
6 shown on page 3 of 3 in column 2, line 4 of Schedule D-1.

7
8 **Q. Please describe page 2 of Schedule C-4.**

9 A. Page 2 summarizes the derivation of Duquesne Light’s revenue collection lag and
10 overall operating expense payment lag. The revenue lag days of 57.36 days is
11 shown on line 1; the expense lag days for each of the expense components appear
12 on lines 3 to 6 and in column 3 and the respective amounts are totaled on line 7.
13 The composite O&M expense lag days of 28.22 days is shown on line 8. The net
14 lag in the collection of revenue of 29.14 days ($57.36 - 28.22 = 29.14$) shown on
15 line 9 is then multiplied by the average daily operating expense balance of \$625,000
16 on line 10 to arrive at the base CWC amount of \$18.213 million for operating
17 expenses shown on line 11. The average daily operating expense balance of
18 \$625,000 on line 10 was determined by dividing the total pro forma annual
19 operating expenses of \$228.002 million on line 7, column 2, which excludes
20 uncollectible accounts expense and purchased power costs, by the number of days
21 in a year, 365. The other components of CWC are shown on lines 12 to 14 and will
22 be described in connection with my discussion of related supporting schedules. The
23 calculation of the working capital for power purchased shown on lines 16 to 19 is

1 shown separately so it can be assigned directly to the purchased power activity by
2 Mr. Gorman and therefore is not included in the determination of working capital
3 as part of the revenue requirement for the PA jurisdictional operations.
4

5 **Q. Please describe the revenue lag calculation shown on Schedule C -4, page 3.**

6 A. The total revenue lag days shown on line 21 of 57.36 days were determined by
7 dividing the average month-end accounts receivable balances for the thirteen
8 months ended December 31, 2020 shown in column 2 on line 17 into the annual
9 revenue billed during the 12 months ended December 31, 2020, as shown in column
10 3 on line 17. This results in an accounts receivable turnover rate of 8.66 (column
11 4, line 17), which is equivalent to 42.15 lag days (365 days divided by the 8.66
12 accounts receivable turnover rate), as shown in column 5 on line 17. This is referred
13 to as the collection lag or the payment portion of the revenue lag. The payment
14 portion of the revenue lag is added to the 15.21 day service period lag, which is the
15 time from the mid-point of the service period until the meter reading date,
16 generating a total revenue lag of 57.36 days, as shown on line 21. As shown on
17 line 19, there is no lag for the calculation and recording of the bill since it is
18 accomplished on the same day.
19

20 **Q. How was the mid-point of the service period calculated?**

21 A. The mid-point of the service period is equal to the days in an average month (365
22 days divided by 12, or 30.42 days per month) divided by 2, or a mid-point of 15.21
23 days.

1

2 **Q. What is shown on page 4?**

3 A. Page 4 shows the monthly revenue by class of service for the years ended December
4 31, 2018 through 2020.

5

6 **Q. Please describe page 5 of Schedule C-4.**

7 A. Schedule C-4, page 5, shows the calculation of the expense lags for specific expense
8 categories used in the CWC calculation as shown on Schedule C-4, page 2, column
9 3, lines 3 to 6. Lines 1 to 5 reflect the payroll expense lag. The payroll amounts
10 reflect the forecasted payroll amounts for the FPFTY as shown on Schedule D-7.
11 The lag periods for the payment of union and non-union payroll are shown
12 separately to reflect Duquesne Light's actual payment cycles for each classification.
13 Lines 6 and 7 show the lag in the payment of pension costs for the FPFTY. The
14 lag period is calculated using a mid-point of July 1 and the payment date shown on
15 line 6 in column 1. This results in an average payment lead of 108 days, which was
16 applied to the pro forma pension expense from Schedule D-9, page 1, line 11 and
17 shown on line 4 of Schedule C-4, page 2 of 10.

18

19 **Q. How did you develop the lag days associated with the purchased energy costs**
20 **shown on line 13 of Schedule C-4, page 5?**

21 A. Effective June 1, 2013, Duquesne Light began to purchase power for its default-
22 service customers through a Supply Master Agreement. The payment terms under
23 that contract and the most recent contract result in a lag-day component of 33.88

1 days which is used for the purchased energy lag-days. This includes a service
2 period lag of 15.21 days; a bill processing lag of 8.67 days and a payment lag of 10
3 days. The 33.88 payment lag days results in a net lead of 25.48 days when
4 subtracted from the revenue lag days of 57.36 calculated on DLC Exhibit C-4, page
5 3 and shown on line 21 ($57.36 \text{ days} - 33.88 \text{ days} = 23.48 \text{ days}$). The 23.48 payment
6 lead days is used to calculate the cash working capital requirement related to the
7 purchased energy of \$13.797 million shown on DLC Exhibit C-4, page 2 on lines
8 16 to 19. These amounts have been removed from the operating expenses
9 summarized on lines 3 to 7 and are shown separately so they can be removed by
10 Mr. Gorman from the PA Jurisdictional CWC calculation. As shown on Mr.
11 Gorman's JSS, this amount is assigned directly to the Supply sector and is not
12 included in his determination of the PA Jurisdictional distribution revenue
13 requirement.

14

15 **Q. Please describe how you determined the payment lag associated with other**
16 **operating and maintenance expenses shown on line 6 of page 2.**

17 A. The summary of the average payment lag for all remaining expenses listed as other
18 expenses on page 2, line 6, is set forth on lines 10 to 14 on page 5 of Schedule C-
19 4. These amounts were derived from data for the four months shown on page 6 of
20 Schedule C-4. More specifically, I requested that the Company provide a listing of
21 all cash disbursements during each of the four months selected in a format that
22 would show the payee, the date the service was provided or the invoice date, the
23 amount of the disbursement, the type of payment, the date the payment cleared the

1 bank, the account to which the disbursement was charged and certain other data.
2 Each month's listing contained thousands of cash disbursements.

3
4 **Q. How did you utilize the data provided by the Company?**

5 A. I used the total data provided by the Company for each of the four months,
6 calculated the number of days it took each disbursement to clear the bank from the
7 invoice or service date and calculated the dollar days (the amount of the actual
8 disbursement times the number of days the payment took to clear the bank) and
9 sorted the disbursements by amount. I then eliminated disbursements that are not
10 material in total or those which should not be included in a CWC calculation for
11 operating expenses.

12
13 **Q. What disbursements did you eliminate from the balances used on page 6 of**
14 **Schedule C-4?**

15 A. First, using the data for February 2020 as an example, referring to line 1 of page 6,
16 I started with a total number of cash disbursements (exclusive of expenditures
17 recorded "below-the-line" which are not charged to utility operations) of 3,887
18 (column 1) and a total dollar amount of those disbursements of \$46.789 million
19 (column 2) which produced a total-dollar-days of \$2.083 billion (column 3). This
20 resulted in expense payment lag days of 44.52 days (column 4). I then removed all
21 disbursements under \$1,000 since those amounts, while significant in number,
22 would not have a meaningful impact on the overall lag-day calculation. Next, I
23 removed all disbursements charged to asset and liability accounts, except charges

1 to accounts payable. The results of these two removals provided the balances on
2 line 2 which provided a base number of lag days for the other disbursements. While
3 the number of disbursements dropped significantly from 3,887 to 500 and the dollar
4 amounts also decreased significantly as show in columns 2 and 3 on lines 1 and 2,
5 there was no significant movement in the expense lag-days as shown in column 4.
6 In the next steps I removed disbursements for accounts payable, remaining negative
7 amounts and also all disbursements in excess of \$350,000 since they are not likely
8 to represent normal monthly operating expenses. The final result for February
9 2020, shown on line 3, is 47.54 lag-days. A similar process was followed for the
10 months of May, August and November 2020 with the lag-days for each month
11 shown on lines 6, 9 and 12 in column 4. The totals for the four months are included
12 on lines 13 to 15 which result in 44.90 expense lag-days for other disbursements as
13 shown on line 15, column 4. These data are summarized on page 5, lines 10 to 14
14 and the average of 44.90 lag-days is reflected on page 2 of 10, column 3, line 6.

15

16 **Q. Please explain how the average prepayment amount of \$18.260 million**
17 **included on line 12 of Schedule C-4, page 2 was determined.**

18 A. That amount is calculated on page 10 of Schedule C-4 and represents the thirteen-
19 month average of actual amounts recorded for each month end from December 31,
20 2019 to December 31, 2020. As shown on page 10, the prepayments in question
21 comprise 36 different items, ranging from commission assessments to insurance.

22

1 **Q. How did you determine the lag days for the tax expense component of working**
2 **capital shown on page 7 of Schedule C-4 and brought forward to page 2 on**
3 **line 13?**

4 A. The calculations on page 7 of Schedule C-4 use the pro forma tax expense at
5 proposed rates shown in column 1 and the net revenue lag days for each tax as
6 shown in column 4. The result of the multiplication of those components is shown
7 in column 3 and used as the working capital related to the taxes paid by the
8 Company. The net payment lag days for each of the taxes are calculated on page 9
9 of Schedule C-4.

10

11 **Q. Please describe the calculation of the interest expense lag shown on page 8 and**
12 **included on page 2, line 14 of Schedule C-4.**

13 A. This calculation measures the lag associated with the semi-annual payment of
14 interest on outstanding debt. The pro forma interest expense is the amount resulting
15 from the synchronized interest calculation using the pro forma measures of value
16 and the weighted cost of debt included in the requested rate of return as shown on
17 lines 1 to 4. The daily interest expense amount of \$164,000, calculated on line 5,
18 is multiplied by the net payment lag of 33.89 days shown on line 8 for a reduction
19 to the working capital allowance of \$5.571 million, as shown on line 9 and included
20 on page 2 at line 14.

21

22 **Q. What is presented on page 9 of Schedule C-4?**

1 A. As noted previously, this page provides the calculations of the net payment lag days
2 for the tax expense components of Duquesne Light's CWC allowance. The type of
3 tax and the payment schedule for that tax are shown in the description column with
4 the actual payment dates reflected in column 1. The payment lead or (lag) from the
5 midpoint of the year is shown in column 3. The pro forma payment amount for
6 each tax is shown in column 4 on the line with the name of the tax. For example,
7 the federal income tax amount, pro forma at proposed revenue levels for the total
8 Company, of \$37.058 million is shown on line 1 in column 4. The payment
9 amounts required are reflected for each tax on the dates shown in column 1 and the
10 weighted lead (lag) for each payment is calculated in column 5 for each tax. The
11 payment lead (lag) days are calculated and shown on the total line for each tax.
12 These days are compared to the lag days for revenue shown in column 7 and the
13 net payment lag is shown in column 8 and also reflected on page 7 of Schedule C-
14 4.

15
16 **Q. Why are separate calculations made for the various categories of tax expense?**

17 A. This is necessary because each of the tax expense items can have separate payment
18 dates. For example, as shown on page 9 of Schedule C-4, lines 2 to 5, 25 percent
19 of the estimated federal income tax liability is due on April 15, June 15, September
20 15 and December 15 of each year. The tax payment dates and percentages due for
21 other tax expense items are not the same. Using a separate calculation for each tax
22 expense provides a matching of the cash requirement for payment of those expenses
23 with the anticipated cash from revenues.

1

2 **Q. What is shown on Schedule C-4, page 10?**

3 A. This page shows the calculation of the average prepaid expenses included in the
4 CWC which was described earlier in my testimony.

5

6 **Q. What is the total amount of CWC included in the claimed measures of value?**

7 A. That amount is the \$68.330 million shown on Schedule C-4, page 1, line 6 and on
8 Schedule D-1, page 3 of 3, column 1, line 4.

9

10 **D. Materials and Supplies**

11 **Q. Please describe Schedule C-5.**

12 A. Schedule C-5 reflects the Materials and Supplies for the FPFTY based on the
13 thirteen-month average from December 31, 2019 to December 31, 2020 of \$33.482
14 million as shown on line 16. The distribution of the average to various functions is
15 shown on lines 17 to 22.

16

17 **E. Accumulated Deferred Income Taxes**

18 **Q. What is the purpose of Schedule C-6?**

19 A. Schedule C-6 shows the December 31, 2022 balance of accumulated deferred
20 income taxes (“ADIT”) that is deducted in the determination of the measures of
21 value. The ADIT shown on line 6 of \$692.225 million reflects the federal income
22 tax that must be deferred in compliance with the normalization provisions
23 concerning the use of accelerated tax depreciation on FPFTY plant balances. The

1 ADIT balance also reflects the normalization of the tax repair deductions and
2 Section 263A deductions as permitted by the Commission. The accelerated tax
3 depreciation and other tax deductions used in the determination of taxable income
4 for federal and state income tax expense calculations are reflected on Schedule D-
5 22, pages 1 and 2 of 3. These amounts are supported in the testimony of Mr.
6 Simpson (DLC St. No. 12). The ADIT amounts for CIAC and Non-Utility listed
7 on the schedule on lines 7, 8 and 9 are not included because the related plant in
8 service shown on Schedule C-2 is not included in the measures of value for the
9 FPPTY.

10

11 **Q. What is the amount of ADIT used in the measures of value?**

12 A. The amount for the total Company is \$692.225 million as shown on line 6 of
13 Schedule C-6 and on line 11 of page 3 of 3 of Schedule D-1 in column 1 for the
14 total Company and \$521.809 million for the PA Jurisdiction as shown in column 2.

15

16 **F. Customer Deposits**

17 **Q. Please explain the data concerning customer deposits on Schedule C -7 that was**
18 **deducted from the claimed measures of value on Schedule D -1, page 3.**

19 A. The amount for customer deposits shown in column 1 reflects the average month-
20 end balance for the thirteen months ended December 31, 2020. The amount for the
21 interest expense paid to customers on the customer deposits is shown in column 2.
22 The customer deposit amount is reflected as a reduction to the measures of value

1 and the interest expense is shown as a recoverable operating expense for the
2 FPPTY.

3

4 **Q. Where are these amounts of customer deposits and interest shown?**

5 A. The amount of customer deposits for the total Company is a deduction of \$11.163
6 million, as shown on line 15 of Schedule C-7 and on Schedule D-1, page 3 of 3,
7 line 9, column 1. In addition, the calculated interest expense related to these
8 customer deposits of \$532,000 is included in the Company's operating expenses as
9 shown on DLC Exhibit 2, Schedule D-3, page 2 of 2, column 18, line 55.

10

11 **G. Capitalized Pension Adjustment**

12 **Q. Please describe DLC Exhibit 2, Schedule C-8.**

13 A. This schedule shows the calculation of the capitalized pension adjustment included
14 in the Company's measures of value, consistent with the Commission-approved
15 settlements in the Company's 2013 and 2018 rate cases, Docket Nos. R-2013-
16 2372129 and R-2018-3000124. Per the 2018 settlement, the amount to be included
17 as a rate base adjustment is, "...the amount necessary to adjust the Accounting
18 Standards Codification ("ASC") 715 capitalized pension amounts to equal
19 accumulated capitalized pension contributions, net of applicable deferred income
20 taxes, from January 1, 2007 forward." (Settlement in Docket No. R-2018-
21 3000124). Following the conditions of the settlement, the schedule shows the
22 capitalized pension contributions in column 1 and the amount of the ASC 715
23 pension capitalized in column 2. The difference in column 3, \$96.687 million, is

1 the amount for the capitalized pension adjustment included in the measures of value
2 for the FPFTY.

3

4 **Q. What is the adjustment to include the capitalized pension adjustment in rate**
5 **base for the FPFTY?**

6 A. As shown on DLC Exhibit 2, Schedule 8, column 3, line 15, the amount is \$96.687
7 million. This amount is also shown on DLC Exhibit 2, Schedule D-1, page 3 of 3,
8 column 1, line 6 for the total Company and \$74.408 million for the PA Jurisdiction
9 as shown in column 2.

10

11 **Q. What is the Company's claimed measures of value in this proceeding?**

12 A. Duquesne Light's claimed measures of value, or rate base, for the FPFTY equals
13 \$2.998 billion, as shown on line 13, page 3 of 3, column 1 of Schedule D-1 for the
14 total Company and \$2.276 billion for the Pennsylvania jurisdictional measures of
15 value shown on Schedule D-1, page 3 of 3, column 2, line 13, which will be
16 supported by Mr. Gorman.

17

18 **IV. REVENUES AND EXPENSES**

19 **Q. What is shown on Schedule D-1 of DLC Exhibit 2?**

20 A. Schedule D-1, which is supported by myself and Mr. Gorman, contains three pages
21 showing the calculation of the total Company and Pennsylvania jurisdictional
22 measures of value (rate base) on page 3, the total Company and Pennsylvania
23 jurisdictional revenue, expense and operating income on page 2 and the

1 Pennsylvania jurisdictional revenue requirement including the measures of value,
2 revenues and expenses at present rates, the revenue increase required and the
3 revenues and expenses at proposed rates on page 1. The Pennsylvania jurisdictional
4 revenue increase that is calculated by Mr. Gorman is \$85.759 million as shown on
5 page 2, line 20 and brought forward to page 1, column 2, line 2.

6

7 **Q. Please describe Schedule D-2.**

8 A. Schedule D-2 shows the revenues and expenses by major FERC account
9 classification. It begins with the Company's forecasted revenues and expenses for
10 the FPFTY in column 1, and then annualizes and/or normalizes those amounts
11 through adjustments summarized in column 2. The pro forma data in column 3 are
12 summarized and brought forward to Schedule D-1, page 2, column 1 and used in
13 the determination of the required jurisdictional Pennsylvania distribution revenue
14 increase. The various revenue adjustments totaled in column 2 on Schedule D-2
15 are shown by separate adjustment on Schedule D-5, and the expense adjustments
16 are summarized on Schedule D-3 and described in more detail on the separate
17 adjustment schedules beginning with Schedule D-6 through Schedule D-16.

18

19 **Q. Please describe Schedule D-3.**

20 A. Schedule D-3 summarizes the various adjustments that were made to the FPFTY
21 forecast revenue and expense data to derive the pro forma present rate revenues and
22 expenses that appear in column 3 of Schedule D-2 and are included in the adjusted
23 amounts that are carried forward to Schedule D-1. The FPFTY forecasted amounts

1 are shown in column 1 on page 1 and the revenue adjustments are shown in columns
2 2 to 6 on page 1. The various expense adjustments are reflected in columns 7 to 11
3 of page 1 and in columns 14 to 23 of page 2 of Schedule D-3. Each of the pro forma
4 adjustments will be described in connection with the specific schedule supporting
5 the adjustment.

6

7 **A. Revenue Adjustments**

8 **Q. Please describe Schedule D-5.**

9 A. Schedule D-5 presents a summary of the separate pro forma adjustments to revenue
10 for the FPPTY. Each of these adjustments will be described in detail in connection
11 with the separate calculation of the adjustment shown on Schedules D-5A to D-5C.

12

13 **Q. Please describe the adjustment calculated on Schedule D-5A, which is shown**
14 **on Schedule D-5 in column 3.**

15 A. This adjustment removes revenue recovered through surcharges as shown on lines
16 1 to 9 and summarized on lines 33 to 36. Related costs and expenses are also
17 removed from other sections of the presentation for the FPPTY. The forecasted
18 revenue amounts are shown in columns 2 and 3 with the related gross receipts tax
19 amounts in column 4 and the net amounts in column 5. The total adjustment to
20 revenue of \$31.881 million on line 33 is shown on Schedule D-5, column 3, line 2.
21 In addition, the schedule shows the total amounts for two surcharges that are being
22 included in base rates in the FPPTY. These are the DSIC and State Tax Adjustment
23 surcharges in the amounts shown in columns 1 and 2 on lines 10 to 31 and totaled

1 on line 32 in the amount of \$29.171 million. The revenue from these two
2 surcharges is being included as part of the Company's revenue at present rates and
3 is not part of the requested revenue increase. This is confirmed by the revenue data
4 on Schedule D-5, line 2. The total surcharge revenue at present rates shown on
5 Schedule D-5, column 1, line 2 is \$29.172 million. Once the surcharge revenue of
6 \$31.881 million shown in column 3 on line 2 is removed, the remaining \$29.172
7 shown in column 9, line 2 of Schedule D-5 is included as pro forma adjusted at
8 present rates. Mr. Ogden describes how these surcharge revenues are included in
9 the base rates for the FPFTY in his testimony (DLC St. No. 16).

10

11 **Q. What is the adjustment on Schedule D-5B which is included on Schedule D-5**
12 **in column 4?**

13 A. This adjustment shows the calculation of revenues expected to be lost from energy
14 efficiency and conservation activities of the Company and its customers for the
15 years 2023 to 2025 and the average for those years which is included as an
16 adjustment to the FPFTY.

17

18 **Q. Please describe the calculations on Schedule D-5B.**

19 A. Schedule D-5B contains variable revenue levels for 2022 to 2025 by customer
20 category on lines 1 to 5. Lines 6 to 20 show the revenue reductions for each year
21 2023 to 2025 (columns 3, 4 and 5 respectively) compared to the revenue included
22 in the FPFTY base data in column 2. The total difference for each year is shown
23 in column 6 on lines 10, 15 and 20 respectively. Line 21 shows the total lost

1 revenue and line 23 has the average amount to be included as the lost revenue as
2 part of the determination of the FPFTY revenue requirement.

3

4 **Q. Have you determined these lost revenue amounts?**

5 A. The revenue loss amounts I am presenting were based on forecasts by Mr. Mobley
6 in his testimony (DLC St. No. 3) and calculations made by Mr. Ogden in his
7 testimony (DLC St. No. 16).

8

9 **Q. Why should this adjustment be included in this proceeding?**

10 A. This adjustment reflects the reductions in revenue that the Company expects to
11 experience related to the reductions in load required to meet the provisions of Act
12 129 of 2008 and other efficiencies in customer usage that the Company has been
13 experiencing and will continue to experience through the period the rates set in this
14 proceeding will be in effect. The Company must be able to recover these lost
15 revenues during the period base rates set in the FPFTY are in effect or the Company
16 will not have the opportunity to earn the rate of return authorized in this proceeding
17 For example, while the revenues projected for 2022, the FPFTY, reflect these lost
18 revenues for 2022, the additional lost revenues that will occur in 2023, 2024 and
19 2025 will reduce the Company's revenue and earnings level. Reflecting the average
20 lost revenue amounts determined by Mr. Mobley and Mr. Ogden for those years
21 will provide the Company the opportunity to offset those lost revenues.

22

23 **Q. What is the adjustment you are proposing for the average lost revenue?**

1 A. The adjustment is the average for the 4-year period of \$8.451 million as shown on
2 Schedule D-5B in column 6 on line 23. The use of the four-year period recognizes
3 that the FPFTY of 2022 already includes a reduction for lost revenue as part of the
4 initial revenue requirement and that the Company currently plans to file another
5 general rate case using a FPFTY of 2025.

6

7 **Q. Please describe adjustment D-5C.**

8 A. This adjustment annualizes revenues for the projected number of customers at the
9 end of the FPFTY compared to the average number of customers for the FPFTY.
10 Line 1 shows the distribution and generation revenue for each customer
11 classification for the FPFTY. These total revenues are reduced by the commodity
12 revenues on line 2 and the resulting non-commodity revenues are shown on line 3.
13 These non-commodity revenues are divided by the average number of customers
14 for the test year on line 4 to determine the average non-commodity revenue per
15 customer on line 5. The average non-commodity revenue, or margin on line 5 was
16 then multiplied by the difference between the average number of customers (line 4)
17 and the number of customers at the end of the FPFTY (line 6) which difference is
18 shown on line 7, yielding the revenue annualization adjustment shown on line 8.
19 For example, the average margin revenue per customer for the residential customer
20 in column 1 on line 5 of \$573 per year was multiplied by the increase in the number
21 of customers of 615 on line 7 for an annualization adjustment for residential
22 customers of \$352,000, as shown on line 8. The total annualization adjustment of

1 \$258,000 for all customer classes is shown on column 5, line 8 and also in column
2 6 on Schedule D-5C.

3

4 **B. Operating Expense Adjustments**

5 **Q. Does the Company budget its operating expenses by FERC account?**

6 A. No, as mentioned previously, it does not. Rather, the Company budgets its
7 operating expenses by cost element or business activity, such as payroll, employee
8 benefits, rent, etc.

9

10 **Q. How were the FPFTY data restated by FERC account for purposes of**
11 **preparing this rate application?**

12 A. The recorded FERC balances for the 12 months ended December 31, 2020 were
13 analyzed to develop a chart showing charges for each cost element within each
14 FERC account. After this process was completed, I then distributed the forecasted
15 FPFTY charges by cost elements to the FERC accounts using the ratios experienced
16 in 2020. For example, I determined how much of the payroll cost center expense
17 in 2020 was charged to each FERC account in 2020 and then distributed the FPFTY
18 forecasted payroll to FERC accounts based on those ratios. This process was used
19 for each cost element category to transform the total FPFTY expense by cost
20 element forecast to a FERC account-based forecast.

21

22 **Q. Why was it necessary to transform the FPFTY cost element forecast to a**
23 **FERC-account based forecast?**

1 A. Essentially for two basic reasons. First, the Company's annual reports to the
2 Commission reflect recorded amounts and are presented on a FERC-account basis
3 and having the FPFTY forecast presented in the same format facilitates a
4 comparison of the FPFTY forecast data to prior years' experience. Second, it is
5 necessary to have the FPFTY data available by FERC account for use by Mr.
6 Gorman in his Jurisdictional Separation Study ("JSS") and also for use in his Cost
7 of Service Study ("COSS").

8

9 **Q. Is this the same procedure you used in the last rate case for the Company?**

10 A. Yes. Consistent with the procedures used in the last several rate cases, I removed
11 the expenses that are recovered through surcharges that will remain in effect and
12 also those expenses that are charged below-the-line from the Cost Elements before
13 the costs element expenses were distributed to the FERC accounts. This process
14 clearly shows that expenses recovered through surcharges that remain in effect and
15 also those that are charged below-the-line are excluded and are not included in the
16 Company's PA Jurisdictional revenue requirement in this application.

17

18 **Q. Have you prepared a schedule showing the total expenses by Cost Element for**
19 **the FPFTY and the removal of the expenses recovered through surcharges as**
20 **well as the expenses that are charged below-the-line?**

21 A. Yes, I have. Exhibit RLO-1 to my testimony shows expenses by Cost Element for
22 the years 2016 through the FPFTY. The total expenses for the FPFTY are shown
23 in column 7 in the amount of \$261.807 million on line 49. From this total amount,

1 the expenses recovered by surcharge (column 8) in the amount of \$28.631 million;
2 the expenses charged below-the-line (column 9) in the amount of \$3.919 million
3 are removed leaving a net expense for the FPFTY of \$229.257 million as shown on
4 line 49 in column 10. The amount of each Cost Element is distributed to FERC
5 accounts and therefore, the amount in column 10, after the removal of the expenses
6 recovered through surcharges and the expenses charged below-the-line, is included
7 in the FPFTY expenses. A similar procedure was used for the FTY and HTY as
8 reflected on Exhibits RLO-3 and RLO-4 to my testimony which will be described
9 later in my testimony.

10

11 **Q. In your opinion, does this process result in a fair presentation of the**
12 **Company's FPFTY forecast expenses by FERC account?**

13 A. Yes, it does.

14

15 **Q. Were each of the pro forma adjustments reflected on Schedule D-3 also**
16 **included in the appropriate FERC accounts?**

17 A. Yes, they were.

18

19 **Q. Are the various pro forma expense adjustments presented on Schedule D-3**
20 **shown by the type of expense and also by the FERC account distribution?**

21 A. Yes, they are. The expense categories are identified in the headers of the columns
22 on pages 1 and 2 of Schedule D-3 and each adjustment is described in connection
23 with a separate schedule showing its derivation. These adjustments are shown by

1 FERC expense category on Schedule D-3 and also on the Section D summary
2 schedules.

3

4 **Q. What is contained on Schedule D-6A, page 1 of 1?**

5 A. Schedule D-6A contains adjustments to remove the expenses, by cost element and
6 FERC account that are related to each of the revenue surcharges removed in
7 adjustment D-5A discussed earlier. The major differences in the amounts for each
8 surcharge reflect the fact that the revenue amounts include gross receipts taxes
9 which are removed in the taxes other than income adjustment. There are also some
10 minor differences resulting from true-up recording periods. The surcharge expense
11 amounts are shown by CE on lines 1 to 13 and by FERC account on lines 14 to 20.
12 The total of \$28.631 million is shown on Schedule D-5A, line 37.

13

14 **Q. Do these expenses include expenses related to the surcharges that are being
15 rolled-into the base rates in Duquesne Light's application?**

16 A. No. Those expenses are included in the FPFTY operating expenses and are not
17 removed from the cost elements or FERC accounts as the remaining surcharge
18 related expenses are in this schedule.

19

20 **Q. Please describe the adjustment contained on Schedule D-6B, page 1 of 1.**

21 A. This adjustment shows the supply expense and related gross receipts taxes that are
22 removed from the establishment of the FPFTY base rate revenue requirement. The
23 forecast is included in column 3 and in column 4, since there is no adjustment for

1 lines 1 and 2 the amounts are the same. The adjustment shown on lines 4 to 6
2 reflects the removal of a cash working capital allowance included in billed revenue
3 but not part of external payments for commodity sold. After adding the costs for
4 sales for resale on line 8, the total cost is shown in column 4 on line 9 and brought
5 forward to Schedule D-3,

6

7 **Q. Please describe Schedule D-7.**

8 A. Schedule D-7 consists of two pages and shows the calculation of the FPFTY
9 annualization adjustments for salaries and wages (“S&W”). Page 1, column 2
10 contains the FPFTY forecast data summarized by FERC account categories
11 showing a total to be expensed of \$91.473 million on line 16, columns 2 and 4.
12 Column 5 shows the annualization adjustment of \$2.189 million distributed to the
13 FERC expense categories, while column 6 lists the pro forma amounts for S&W
14 expense, totaling \$93.662 million as shown on line 16 and an annualization
15 adjustment to increase S&W of 2.393 percent as shown on line 17. The adjustment
16 of \$2.189 million in column 3 on line 16 is reflected on Schedule D-3, column 4 on
17 lines 19 through 24.

18

19 **Q. How was the annualization adjustment derived?**

20 A. The calculation is shown on page 2 of Schedule D-7. In short, the adjustment
21 annualizes forecast S&W expense to reflect the number of employees at the end of
22 the FPFTY and certain pay rate increases to become effective during the FPFTY.
23 More specifically, I have annualized a union pay rate increase forecasted to be

1 effective on October 31, 2022 (lines 4 to 6 in column 2) based upon historic pay
2 increases and the increase for non-union employees which will be effective on
3 January 1, 2023 (lines 4 to 6 in column 3). As shown on line 6, each of these
4 adjustments reflects the portion of these S&W increases that was not included in
5 the FPFTY forecast. These adjustments seek to capture the S&W expense that
6 Duquesne Light will incur at the end of the FPFTY annualized for the full FPFTY.

7

8 **Q. Please explain the calculations on lines 12 to 18 of Schedule D-7, page 2.**

9 A. These calculations would normally provide an annualization for an increase in the
10 number of employees during the FPFTY. However, Duquesne has utilized a
11 vacancy factor in the calculation of the employees during and at the end of the
12 FPFTY and therefore there is no need for an annualization adjustment for the
13 number of employees.

14

15 **Q. What is the total pro forma adjustment for S&W for the FPFTY?**

16 A. The amount is \$2.189 million, which is an adjustment of 2.393 percent as shown
17 on lines 21 and 22 of page 2 respectively.

18

19 **Q. Please describe Schedule D-8 of DLC Exhibit 2.**

20 A. Schedule D-8 shows the adjustment to normalize rate case expense. The Company
21 incurred approximately \$350,000 on this filing through December 31, 2020 (line 3)
22 and has estimated an additional \$2.090 million to complete the case. This total,
23 \$2.440 million (line 6) is normalized over a period of 3.0 years as shown on lines

1 7 and 8, which results in a total estimated normalized cost per year for this case of
2 \$813,000, as shown on line 8. This results in an increase of \$28,000 from the
3 \$785,000 forecasted expense for the FPFTY as shown on lines 10 and 9
4 respectively.

5
6 **Q. Why are you using a 3-year period for the normalization of the rate case**
7 **expenses related to this proceeding?**

8 A. As of now, the Company plans to file its next rate increase application before the
9 end of April 2024 using a FPFTY ended December 31, 2025. This will be three
10 years after new rates in this proceeding are expected to be effective. The
11 normalization period of 3 years reflects this period.

12
13 **Q. Please describe Schedule D-9 of DLC Exhibit 2.**

14 A. Schedule D-9 reflects the calculation of the pension cost adjustment for the FPFTY.
15 The adjustment reflects a three-year average of the pension contributions that the
16 Company forecasts that it will make to its pension funds during the three years
17 ending December 31, 2022, December 31, 2023 and December 31, 2024, which are
18 supported by the testimony of Ms. Bachota. The total for these three years is \$30.0
19 million as shown on line 4 which results in a pro forma FPFTY amount for the
20 pension contribution of \$10.0 million as shown on line 6. Since a portion of these
21 pension costs are capitalized, the Company has reduced this average contribution
22 amount by 50 percent to reflect the portion of the pension contribution that will be
23 expensed. The amount to be expensed in the FPFTY, \$5.0 million, is shown on

1 line 9. The \$6.004 million on line 11 is the amount included in the Company's
2 FPPTY forecasted expenses which results in an adjustment of \$1.004 million as
3 shown on line 13 and therefore no adjustment to the forecast pension expense is
4 included on Schedule D-3, page 1, column 10, line 26.

5
6 **Q. What is presented on Schedule D-10 of DLC Exhibit 2?**

7 A. Schedule D-10 calculates an adjustment to the Company's forecasted uncollectible
8 expenses. Lines 2 to 7 show the results of the five-year average rate of net
9 uncollectible accounts charged off to total tariff revenue for the 2016-2020 period
10 of 1.10 percent (column 5, line 7), which I would then normally use to determine
11 the level of uncollectible expense at pro forma proposed rates and would be shown
12 in the reference column on line 22 of Schedule D-2.

13
14 **Q. Are you recommending a different base calculation period for this case?**

15 A. Yes, I am. The data for 2020, which results in a rate of 0.42 percent should not be
16 used because it is an obvious outlier from the data for the prior five years. This
17 0.42 percent is substantially below all of the previous four years which range from
18 0.99 percent to 1.57 percent as shown on lines 2 through 5. This is likely due to the
19 COVID-19 pandemic and the various orders issued by the Commission regarding
20 uncollectible accounts and customer disconnections.

21
22 **Q. What period are you proposing for this proceeding?**

1 A. As shown on line 8, I am proposing to use the five-year period 2015 to 2019 for the
2 calculation of the average which results in a 1.30 percent as shown in column 5.
3 This average maintains the five-year calculation period and provides a more
4 consistent base than using the data from 2020, which is unlikely to recur during the
5 years the rates established in this case will be in effect.

6

7 **Q. Why do you believe that the 1.30 percent reasonable to use in this proceeding?**

8 A. The 1.30 percent average is in line with the actual percentages for the five-year
9 period of 2015 to 2019, which range from 0.99 percent to 1.51 percent as shown on
10 lines 1 to 5 in column 4. This average is more in line with the historic results than
11 the 0.41 percent in 2020 or the resulting 1.10 percent average from the use of the
12 1996 to 2000 historic data.

13

14 **Q. Where is the uncollectible factor of 1.30 percent used?**

15 A. First, it is used to calculate the adjustment for uncollectible expense in the FPFTY
16 as shown on lines 9 to 13 of Schedule D-10. It is also used to provide for
17 uncollectible expenses associated with the required revenue increase and included
18 in the Gross Revenue Conversion Factor described in connection with Schedule D-
19 22, page 3 of 3.

20

21 **Q. What is the total uncollectible expense for the FPFTY proposed by the**
22 **Company?**

1 A. The total pro forma amount for uncollectible expense at present rates for the FPFTY
2 is \$12.215 million which is a net increase of \$4.760 million from the forecast as
3 shown on line 11 and brought forward to Schedule D-3 in column 13 on line 55 on
4 page 2.

5
6 **Q. Please describe the adjustment contained on Schedule D-11.**

7 A. This adjustment reflects the capitalization for development of cloud-based
8 information systems required by Duquesne Light as described in the testimony of
9 Ms. Bachota (DLC St. No. 2). The implementation costs associated with these
10 cloud-based information systems are budgeted by the Company and recorded in
11 accordance with applicable accounting guidance. Column 1 shows expenditures
12 during the years 2016 to 2022 while column 2 shows the year when the projects
13 from those expenditures were or are to be completed and placed in service. Column
14 3 reflects the total amount of the additions to plant while column 4 shows the
15 amortization expense and column 5 the accumulated amortization at the end of each
16 year. Finally, column 6 shows the net amount at the end of the FPFTY.

17
18 **Q. What are the specific adjustments related to the investment in these systems?**

19 A. First, as shown on line 8, \$694,000 is removed from the calculations since that
20 amount which was closed to plant in 2017 (line 2) and would be fully amortized by
21 the end of 2022. Second, the Company is adding \$12.553 million to plant in service
22 (column 2, line 9) which is shown on DLC Exhibit 2, Schedule C-2, page 1, column
23 2, line 1. Third, the Company is adding \$7.012 million to accumulated depreciation

1 (column 5, line 9) which is shown on DLC Exhibit 2, Schedule C-3, page 1, column
2 3, line 1. Finally, \$2.511 million is included as amortization expense (column 4,
3 line 12) as shown on DLC Exhibit 2, Schedule D-3, page 2, column 14, line 59.

4

5 **Q. Please describe the adjustment contained on DLC Exhibit 2, Schedule D-12.**

6 A. This adjustment shows the amortization for the FPFTY of the deferred uncollectible
7 expense and related net costs associated with the Commission's orders related to
8 COVID-19 matters, which are described by Ms. Bachota.

9

10 **Q. Please describe DLC Exhibit 2, Schedule 12.**

11 A. Lines 1 to 6 show the calculation of the uncollectible expense portion of the
12 adjustment. Lines 7 to 18 show the calculation of the net operating costs to be
13 recovered. The total for the uncollectible and net operating costs of \$12.076 million
14 on line 19 is divided by 3 years as the recovery period and the \$4.025 million
15 adjustment on line 21 is included in the FPFTY expense.

16

17 **Q. Please describe the calculation of the uncollectible expense to be recovered.**

18 A. The calculation begins with the actual uncollectible expenses for 2020 of \$14.658
19 million on line 1. This is reduced by the amount of uncollectible expense presumed
20 to be recovered by the Company in rates for 2020 of \$10.471 million on line 2 for
21 a net amount of uncollectible expense to be recovered in this adjustment of \$4.187
22 million on line 3.

23

1 **Q. How was the amount of uncollectible expense recovered in rates calculated?**

2 A. Line 2 shows the amount for uncollectible expense of \$10.471 million which was
3 requested by the Company in its FPFTY in its last rate case in Docket No. 2018-
4 3000324. Although the Company did not receive the total revenue increase
5 requested as part of the settlement approved by the Commission in that docket, the
6 uncollectible expense was not contested and therefore the Company is using the
7 full pro forma uncollectible expense of \$10.471 million as the amount of
8 uncollectible expense recovered in rates as part of the calculation of this adjustment.

9
10 **Q. What is contained on lines 4 to 6 of the schedule?**

11 A. Lines 4 to 6 show the Company's estimate of the unrecovered uncollectible
12 accounts related to the COVID-19 orders for 2021 that should be included in the
13 balance to be recovered in this proceeding. The Company is using an estimate
14 based on its 2020 experience and a period of 6 months as shown on lines 4 and 5 in
15 columns 2 to 4. The Company will update this estimate during the proceeding with
16 actual amounts for uncollectible expense in 2021.

17
18 **Q. How were the operating costs included in the recovery determined?**

19 A. The Company determined incremental costs and revenue losses incurred in 2020
20 associated with the Commission's COVID-19 orders as described by Ms. Bachota
21 as shown on lines 7 to 13. The Company also identified cost savings associated
22 with the COVID-19 activities in the total amount of \$750,000, which is listed on
23 line 15. The net cost of \$5.195 million is shown on line 18. In addition, the

1 Company estimates that it will incur an additional \$600,000 of net costs in 2021
2 resulting from additional costs and savings in these same or similar categories. The
3 total costs to be recovered of \$12.076 million is shown on line 19.

4

5 **Q. Over what period is the Company seeking to recover these costs and expenses?**

6 A. The Company has used the three-year period used to normalize rate case expenses,
7 which is also the period that the Company expects the rates from this case to be in
8 effect. The amount of the adjustment of \$4.025 million is shown on line 21.

9

10 **Q. What is contained on DLC Exhibit 2, Schedule D-13?**

11 A Schedule D-13 contains the adjustment to the FPFTY expense for the COVID-19
12 New Business Stimulus Rate (“NBSR”) as proposed in the testimony of Ms. Krysia
13 Kubiak (DLC St. No. 5). The Company is proposing to establish a NBSR, which,
14 as explained in Ms. Kubiak’s testimony, is designed to provide discounts to
15 businesses recovering from the COVID-19 restrictions. As shown on lines 1 to 5,
16 this program will cost \$277,000, resulting in an annual expense of \$92,000 per year
17 for three years.

18 The second program, the Crisis Recovery Program (“CRP”), has a total cost
19 of \$423,000, as shown on lines 8 to 12 with an annual cost of \$141,000 when spread
20 over three years. This program, as described in the testimony of Ms. Kubiak, is
21 designed to provide payment assistance to certain nonresidential customers with
22 delinquent electric bills who, prior to the COVID-19 pandemic, did not have a

1 history of delinquency. The total adjustment for these programs is \$233,000 as
2 shown on line 15.

3

4 **Q. Please describe the adjustment on DLC Exhibit 2, Schedule D-14.**

5 A. This adjustment, as discussed by Ms. Bachota, is to recover deferred costs net of
6 offsetting refunds from programs authorized by the Commission in Docket R-2018-
7 3000124. The \$414,000 on line 1 represents payments to customers for
8 infrastructure costs that are “behind the meter” to provide support for the cost of
9 such infrastructure. The customer electric vehicle incentives – not distributed of
10 \$140,000 represents the estimated remaining amount from revenues collected for
11 this program that will not be distributed to customers by the end of 2021. The net
12 amount of \$275,000 on line 3 is divided by 3 to reflect the normalization of this
13 item over 3 years, similar to the rate case expense normalization.

14

15 **Q. Please describe the adjustment proposed on Schedule D-15.**

16 A. This adjustment corrects the depreciation expense included in the Company’s
17 recorded depreciation for 2020 and also for the depreciation expense included in its
18 forecasts for 2021 and 2022 for the Electric Vehicle (“EV”) plant additions made
19 or forecasted for those years. It also provides for an adjustment to the accumulated
20 depreciation for each year.

21

22 **Q. What is the nature of the adjustment?**

1 A. Most of the EV equipment has a useful life of 10 years, while a small portion has a
2 useful life of 5 years, which would be equal to depreciation rates of 10 percent and
3 20 percent respectively. The EV equipment was included in plant account number
4 390 which has depreciation rates of 2.78 percent for 2020, 3.10 percent for 2021
5 and 3.18 percent for 2022. The adjustment on Schedule D-15 corrects for the
6 change in depreciation rates for each year.

7

8 **Q. Please describe the calculations on Schedule D-15.**

9 A. Line 1 shows the plant additions for each year and line 2 shows the depreciation
10 rates that were used to determine the depreciation expense included for each
11 addition in each year. Lines 3 to 5 show the number of months used for the
12 calculation of the depreciation expense in each year. For example, for 2020 as
13 shown in column 1, the plant amount of \$874,000 was included in service for one
14 month as shown on line 3. The depreciation expense would be the multiple of lines
15 1 times line 2 divided by 12 for a total of approximately \$2,000. The depreciation
16 expense for 2021 would be based on the same \$874,000 times the depreciation rate
17 of 3.10 percent for 2021 (column 2, line 2) or a total of 27,000. Finally, the
18 depreciation expense for 2022 would be based on the \$874,000 times the
19 depreciation rate for 2022 of 3.18 percent (column 3, line 2). The total accumulated
20 depreciation for the plant addition through 2022 would be the \$57,000 shown on
21 line 9. The same procedures would be followed for each of the plant additions
22 shown on line 1 and result in an accumulated depreciation included in the
23 Company's recorded and forecasted amounts of \$170,000 (column 6, line 9). These

1 calculations also provide the amount of depreciation expense included in the
2 forecast for the FPFTY of \$120,000 (column 6, line 8).

3

4 **Q. What is the correct calculation of depreciation expense and accumulated**
5 **depreciation for the EV plant?**

6 A. The calculation for the accumulated depreciation is shown on lines 10 to 15 and the
7 calculation of the annualized depreciation expense is shown on lines 16 to 18. The
8 correct depreciation rates for each addition are shown on lines 10. As an example,
9 using the plant amounts on line 1 and the in-service months on lines 3 to 5, again,
10 looking at 2020, the \$7,000 on line 11 replaces the \$2,000 on line 6, as do the other
11 amounts for 2021 and 2022. The updated accumulated depreciation on line 14 for
12 each plant addition is reduced by the amount included in the Company's forecast
13 on line 9, which results in the adjustment on line 15 increasing the accumulated
14 depreciation. The total adjustment of \$384,000 is shown on DLC Exhibit 2,
15 Schedule C-3, page 4 of 4, column 3, line 34 for account 390.

16

17 **Q. What is the adjustment for the pro forma depreciation expense?**

18 A. The depreciation expense adjustment is shown on Schedule D-15, lines 16 to 18.
19 Line 16 shows the amount of depreciation expense included in the Company's
20 forecasts for each plant item, which is the amount calculated on line 8. The pro
21 forma depreciation expense is calculated on line 17 and the difference on line 18 is
22 the adjustment for depreciation expense.

23

1 **Q. Where is that adjustment shown?**

2 A. The adjustment of \$437,000 is included on Schedule D-21, column 7, line 48.

3

4 **Q. Is the Company proposing a Residential Crisis Recovery Program?**

5 A. Yes, it is. As described by Ms. Scholl, DLC St. No. 7, the Company is proposing
6 a program to assist certain residential customers with forgiveness of a portion of
7 their arrearage in their electric bills.

8

9 **Q. What are the projected costs and how is the Company proposing to recover**
10 **those costs?**

11 A. As shown on Schedule D-16, lines 1 to 3, the Company is proposing to provide an
12 estimated forgiveness amount of up to \$300 per customer for at least 10,000
13 residential customers, for a total of \$3.0 million. The Company also estimates that
14 it will incur an additional \$500,000 for implementation and operational costs not
15 currently included in expenses presented in this proceeding. The Company is
16 proposing to recover this total amount of \$3.5 million over three years, or \$1.167
17 million per year, and has included an adjustment to expense for that amount.

18

19 **C. Taxes – Other Than Income Taxes**

20 **Q. Please describe Schedule D-20 of DLC Exhibit 2.**

21 A. Schedule D-20 contains 2 pages. Page 1 presents a summary of the forecast
22 amounts for the FPPTY (column 3), adjustments to those amounts in column 4, and
23 the pro forma expense amounts in column 5. The calculations for the increase in

1 TOTI related to the S&W related changes are made on Schedule D-20, page 2 while
2 the changes in the gross receipts tax (“GRT”) are shown on page 1, lines 11 to 18.
3 The calculations for the increase in payroll taxes, as shown on page 2, lines 1 to 4
4 for FICA expense, use the ratio of tax expense to payroll expense included in the
5 FPFTY forecast times the payroll adjustment for the FPFTY to produce an
6 adjustment to FICA expense for the FPFTY of \$169,000 as shown on line 4 in
7 column 4. The same procedures were followed for the other related payroll tax
8 items. The total pro forma increase in payroll related taxes of \$196,000 is shown
9 on page 2, column 5, line 14. These amounts are then reflected on page 1 in column
10 4. The adjustment to decrease GRT in column 4 on line 7 of page 1 in the amount
11 of \$4.497 million calculated on page 1, lines 11 to 18. The total adjustment is a net
12 decrease of \$4.301 million in pro forma FTY expense for TOTI shown in column
13 4 on line 10. The pro forma TOTI expense is \$60.288 million as shown on Schedule
14 D-20, page 1, line 10, column 5.

15

16 **Q. Do you make an adjustment to recognize the additional GRT that will be**
17 **required to be paid by the Company on the revenue increase allowed by the**
18 **Commission in this proceeding?**

19 A. Yes. As will be described in connection with DLC Exhibit 2, Schedule D-22, page
20 4, the incremental GRT is recovered through the gross revenue conversion factor
21 (“GRCF”) used to determine the amount of revenue required to provide the net
22 income increase found reasonable in this proceeding.

23

1 **D. Depreciation Expense**

2 **Q. Please describe DLC Exhibit 2, Schedule D-21, pages 1 to 3.**

3 A. Schedule D-21 contains the depreciation expense for the FPFTY on page 1, the
4 amortization of the cost of removal on page 2 and the total of the two elements is
5 contained on page 3. The pro forma depreciation expense for the FPFTY was
6 calculated on Schedule D-21, page 1, column 7 using the year-end December 31,
7 2022 plant balance in column 5 times the depreciation rates shown in column 2.

8
9 **Q. How were the depreciation rates in column 2 determined?**

10 A. All of the rates, except the rates on lines 3, 14, 15, 35, 38 and 42 were determined
11 by Mr. Spanos and supported in his testimony (DLC St. No. 11). The other rates,
12 mainly for intangible, leasehold and transportation plant, were determined using
13 Company data for the FPFTY.

14
15 **Q. What is the amount of depreciation expense included in the Company's**
16 **expense claim for the FPFTY?**

17 A. The amount is \$201.477 million as shown on DLC Exhibit 2, Schedule D-21,
18 column 7, line 47 plus the adjustment for the EV plant discussed in connection with
19 Schedule D-15, which is shown on line 48 of Schedule D-21, page 1 in column 7.

20
21 **Q. Please describe the calculation of the average net salvage amortization shown**
22 **on page 2 of DLC Exhibit 2, Schedule D-21.**

1 A. This schedule shows the 5-year average for the net salvage that is included as an
2 amortization expense and also as an addition to the accumulated depreciation
3 shown on DLC Exhibit 2, schedule C-3, page 3, column 7. The total of \$16.850
4 million is shown on page 2 of Schedule D-21 in column 7 on line 47.

5
6 **Q. What is the total for depreciation and net salvage amortization expense for the**
7 **FPFTY?**

8 A. The total is \$218.327 million as shown DLC Exhibit 2, Schedule D-21, page 3
9 column 7, line 47 plus the EV depreciation expense adjustment of \$437,000 on line
10 48 in column 7.

11

12 **E. Income Taxes**

13 **Q. Please describe the income tax calculation shown on DLC Exhibit 2, Schedule**
14 **D-22.**

15 A. This schedule calculates the pro forma income tax expense for the FPFTY pro
16 forma at present rates for the total Company with pro forma adjustments in columns
17 2 to 5 and for the PA Jurisdiction at present rates, on the proposed increase and at
18 proposed revenue levels in columns 6 to 9 on page 1 of 4. Pages 2 and 3 contain
19 various elements used in the calculation of income taxes such as state and Federal
20 tax depreciation, repair deductions, cost of removal and deferred income tax
21 expense for both transmission and distribution operations. Finally, page 4 shows
22 the calculation of the gross revenue conversion factor (“GRCF”) which is used to
23 calculate the revenue increase required to recover uncollectible expense, fees and

1 taxes related to revenue once the amount of net operating income increase is
2 determined.

3

4 **Q. Who is responsible for the calculations and the data contained on Schedule D-**
5 **22?**

6 A. I am responsible for all of the calculations on Schedule D-22. Mr. Simpson and Mr.
7 Gorman have reviewed them and agree with the calculations on page 1 of the
8 schedule. With regard to the data, I have provided the data related to the total
9 Company shown in columns 2 to 5, Mr. Simpson provided the data related to the
10 separate tax components for both total Company and PA Jurisdictional operations
11 shown on pages 2 and 3 and Mr. Gorman provided the data related to the PA
12 Jurisdictional operations shown in columns 6 to 9.

13

14 **Q. Do the income tax calculations use the tax rate and other requirements of the**
15 **Tax Cut and Jobs Act of 2017 (“TCJA”)?**

16 A. Yes, they do. As further described by Mr. Simpson in his testimony (DLC St. No.
17 12), the tax calculations use the 21% Federal income tax rate and other elements of
18 the TCJA.

19

20 **Q. What is contained on pages 2 and 3 of DLC Exhibit 2, Schedule D-22?**

21 A. Pages 2 and 3 contain the tax depreciation and other tax elements used in the
22 calculation of income tax expense on page 1 of Schedule D-22 for the total
23 Company in columns 2 to 4 and for the PA Jurisdictional operations in column 5.

1

2 **Q. Please describe page 4 of Schedule D-22.**

3 A. Page 4 shows the calculation of the GRCF on lines 1 to 11 of 1.516558, which
4 includes provision for uncollectible expenses, the GRT and various assessments on
5 revenue which results in an effective composite income tax rate of 26.792% of
6 gross revenue. The GRCF for just income taxes of 1.406314 is calculated on lines
7 13 to 18 with a composite income tax rate of 28.892%.

8

9 **V. FUTURE TEST YEAR AND HISTORIC TEST YEAR**

10

11 **Q. Please describe the process used to prepare the pro forma FTY and HTY**
12 **presentation contained in DLC Exhibit 3 and DLC Exhibit 4 respectively.**

13 A. The basic process was the same as described in connection with DLC Exhibit 2 for
14 the FPFTY, including the preparation of a Jurisdictional Separation Study based on
15 the FTY and HTY data, except that I used budgeted data for the FTY and actual
16 recorded data for the HTY as the starting point for each exhibit. As with the
17 FPFTY, I reviewed the budgeted and recorded data and, where appropriate, made
18 pro forma adjustments. In addition, I used data from DLC Exhibit 2 as the basis
19 for several of the pro forma amounts used in DLC Exhibits 3 and 4. Mr. Gorman
20 will testify to the Jurisdictional Separation Study and the results which are
21 applicable to the FTY and HTY (DLC St. No. 15).

22

1 **Q. What assumptions did you make to determine what pro forma adjustments**
2 **would be necessary for the FTY and HTY?**

3 A. I included pro forma adjustments that reflected the annualization and normalization
4 of FTY and HTY elements and also adjustments for future events that have
5 impacted the FPFTY. The pro forma adjustments for the FTY and HTY are
6 numbered consistent with the adjustments for the FPFTY. For example, the
7 adjustment for salaries and wages is on Schedule D-7 in all three test years to
8 facilitate reference between the FPFTY, the FTY and the HTY. Where there is no
9 adjustment required for the FTY or the HTY it will simply show that it is not
10 applicable.

11
12 **Q. Referring now to DLC Exhibit 3, for the FTY, what is contained on Schedules**
13 **B-1 to B-8?**

14 A. These schedules contain forecast financial data for the year ended December 31,
15 2021 and are supported by Witnesses Bachota, Simpson, Milligan and Moul as
16 indicated on each schedule.

17
18 **Q. Please describe Schedules B-6 to B-8.**

19 A. This contains the pro forma capital structure and rate of return used for the FTY.
20 As shown on lines 1 to 4, the Company is using the capital structure and cost rates
21 for the FPFTY, which represents the Company's expected capital structure at
22 FPFTY end, and I believe should be used for the FTY presentation and the HTY

1 presentation as well as for the FPPTY. Schedules B-6, B-7 and B-8 reflect the same
2 data as shown for the FPPTY.

3

4 **Q. Please describe Schedule C-1.**

5 A. Schedule C-1, which will be supported by me and Mr. Gorman, shows the measures
6 of value and pro forma return at present rates for the total electric utility and for the
7 Pennsylvania jurisdiction. In addition, it shows the pro forma return at proposed
8 rates for the Pennsylvania jurisdiction.

9

10 **Q. What is contained in Schedule C-2?**

11 A. Schedule C-2 contains 4 pages and shows the utility plant in service balances at
12 December 31, 2021 as well as the additions, retirements and adjustments for the
13 year ended December 31, 2021. Page 1 a summary of the recorded plant,
14 adjustments and pro forma plant by major FERC plant category. Page 2 contains
15 the projected plant balances pro forma by FERC account at December 31, 2021,
16 while page 3 shows the plant additions, retirements and reclassifications for the
17 year 2021. Page 4 reflects any adjustments to plant. The total pro forma plant in
18 service at the end of the FTY, \$5.090 billion, is shown on line 7, column 4 of
19 Schedule C-2, page 1 and also on Schedule D-1, page 3, column 1, line 1 for the
20 total Company. The PA Jurisdictional plant amount is \$3.945 billion as shown on
21 Schedule D-1, page 3, column 2 on line 1.

22

23 **Q. Please describe Schedule C-3.**

1 A. Schedule C-3 contains 4 pages and presents the accumulated depreciation at
2 December 31, 2021. These pages reflect pro forma balances by FERC account
3 following the same procedures used in the FPFTY. The accumulated depreciation
4 at the end of the FTY is \$1.693 billion as shown on column 4, line 7 and also on
5 Schedule D-1, page 3, column 1, line 2 for the total Company. The PA
6 Jurisdictional accumulated depreciation amount is \$1.330 billion as shown in
7 column 2 on line 2 on page 3.

8

9 **Q. What is contained in Schedule C-4?**

10 A. Schedule C-4 contains 10 pages that show the calculation of the CWC allowance
11 for the FTY of \$65,978 million (line 6) and also on Schedule D-1, page 3, column
12 1, line 4. The PA Jurisdictional CWC is \$44,539 million as shown on Schedule D-
13 1, page 3, column 2, line 4.

14

15 **Q. Please describe page 2 of 10 of Schedule C-4.**

16 A. Page 2 provides a summary of the calculations for each of the elements of the CWC
17 for the FTY. The expenses in column 2 and those included in the determination of
18 the lead-lag amounts for taxes and interest are the pro forma amounts for the FTY
19 while the prepayment amount is the thirteen-month average through December 31,
20 2020. The resulting \$65,978 million of CWC shown on line 19 is brought forward
21 to Schedule D-1, page 3 in the calculation of the measures of value. In addition,
22 the CWC amount for the generation expense calculated on lines 16 to 18 of \$13.189

1 million is assigned to the Supply sector by Mr. Gorman in his JSS and is not
2 included in the distribution sector.

3

4 **Q. Please describe pages 3 to 10 of Schedule C-4.**

5 A. These pages show the calculations of various leads and lags and working capital
6 requirements for the FTY following the same procedures used for the FPFTY as
7 described in connection with DLC Exhibit 2, Schedule C-4. While the amounts for
8 the FTY expenses and other components may vary from those in the FPFTY, the
9 procedures followed to determine the lead/lag periods applied to those expense
10 levels are the same and were described in connection with the same DLC Exhibit 2
11 schedules.

12

13 **Q. What is contained on Schedule C-5?**

14 A. Schedule C-5 shows the 13-month average month end balance for the period
15 December 2019 to December 2020 for plant materials and operating supplies. The
16 13-month average of \$33.482 million is shown on line 22 in column 2 and also on
17 Schedule D-1, page 3, column 1, line 5.

18

19 **Q. Please describe the calculations on Schedule C-6.**

20 A. These calculations present the ADIT for the FTY. The procedures followed are the
21 same as those utilized for the ADIT calculation at the end of the FPFTY except that
22 year-end December 31, 2021 balances were used. The resulting ADIT of \$693.8
23 million for the FTY is shown on line 6 and also on Schedule D-1, page 3, column

1 1, line 11. The amount for the PA Jurisdiction is \$524.8 million as shown on
2 Schedule D-1, page 3, column 2, line 11.

3

4 **Q. Please describe the data presented on Schedule C-7.**

5 A. Schedule C-7 shows the 13-month average month end balance for the period
6 December 2019 to December 2020 customer deposits in column 1 and also for the
7 12-month total for interest expense related to those customer deposits in column 2.
8 The 13-month average of \$11.163 million is shown on line 15 in column 1 and also
9 on Schedule D-1, page 3, column 1, line 9. The customer deposit amount is the
10 same for the total Company and for the PA Jurisdictional operations. The interest
11 expense of \$532,000 is shown in column 2 on line 14 and also included on Schedule
12 D-3, page 2, column 19, line 51 as an adjustment to FTY expenses.

13

14 **Q. Please describe Schedule C-8.**

15 A. Schedule C-8 shows the FTY amount for the capitalized pension adjustment. As
16 with the presentation for the FPFTY, the amount of \$94.008 million in column 3
17 on line 25 is the capitalized pension adjustment and also included on Schedule D-
18 1, page 3, column 1, line 6 with the PA Jurisdictional amount of \$72.865 million
19 shown in column 2.

20

21 **Q. What is presented on Schedule D-1?**

22 A. Schedule D-1 contains the jurisdictional distribution amounts which will be
23 supported by Mr. Gorman and shows the net operating income at present rates for

1 theFTY, the pro forma revenue deficiency and the pro forma required revenue level
2 for the Pennsylvania Jurisdiction. I support the total company amounts shown in
3 Schedule D-1.

4

5 **Q. Please describe Schedule D-2.**

6 A. Schedule D-2 shows revenue and expenses recorded for the FTY, pro forma
7 adjustments and the pro forma revenue and expense amounts at present rates. This
8 schedule summarizes the adjustments that are detailed on Schedules D-3 and D-5
9 and explained in connection with other supporting schedules to be described later
10 in my testimony.

11

12 **Q. Did you prepare a schedule showing that the Cost Element expenses related to**
13 **surcharge revenue and below-the-line expenses were removed from the Cost**
14 **Element expenses before using the FTY expenses in determining total**
15 **Company or jurisdictional related expenses?**

16 A. Yes, I did. The schedule is included as Exhibit RLO-2 to my testimony, and it is
17 similar to Exhibit RLO-1 for the FPFTY. The total Company expenses, net of
18 expenses related to the surcharge revenue that is not being rolled into base rates and
19 also net of below-the-line expenses, are shown in column 10 and reflect the base
20 for expenses in the FTY.

21

22 **Q. Please describe Schedule D-3.**

1 A. Schedule D-3 contains two pages which present a summary of each of the pro forma
2 adjustments made to revenues and operating expenses, including depreciation and
3 taxes-other than income taxes. Each of the adjustments will be described in
4 connection with the specific schedule containing the calculation of the adjustment.

5
6 **Q. Please describe Schedule D-5.**

7 A. Schedule D-5 shows the pro forma adjustments to the FTY recorded revenue. Each
8 of the listed adjustments is discussed in connection with Schedules D-5A to D-5C.

9
10 **Q. Please describe the adjustment on Schedule D-5A.**

11 A. This adjustment, as with the adjustment to the FPFTY, removes the surcharge
12 revenues from the FTY. Surcharge related expenses were removed from the Cost
13 Elements before those Cost Element amounts were used as a base for the expense
14 adjustments in the FTY.

15
16 **Q. What is adjustment on Schedule D-5B?**

17 A. This adjustment shows the calculation of revenue losses from activities of the
18 Company and its customers for the years 2023 to 2025 and the average for those
19 years. This adjustment is described in connection with the adjustment to the
20 FPFTY.

21
22 **Q. Please describe the adjustment on Schedule D-C.**

1 A. This adjustment annualizes revenues for customer growth during the FTY. The
2 process utilized is as described in connection with the same adjustment for the
3 FPFTY on DLC Exhibit 2, Schedule D-5C.

4

5 **Q. Are the adjustments on Schedules D-6A and D-6B similar to the adjustments**
6 **included in DLC Exhibit 2 and described in connection with the schedule**
7 **presented in that exhibit?**

8 A. Yes, they are.

9

10 **Q. Please describe Schedule D-7.**

11 A. Schedule D-7 annualizes salaries and wages for the FTY. Page 1 shows the
12 budgeted amounts in column 2 and the pro forma adjustment in column 5 by FERC
13 expense category. Page 2 shows the calculation of the annualization adjustment,
14 which follows the same procedures described in connection with the FPFTY using
15 the data from FTY for the wage increases. There was no adjustment to annualize
16 numbers of employees on page 2, lines 12 to 18 because the level of employees was
17 relatively constant during the FTY.

18

19 **Q. Are the adjustments on Schedules D-8, D-9, D-10, D-11, D-15 and D-20 similar**
20 **to the adjustments included in DLC Exhibit 2 and described in connection with**
21 **the schedules presented in that exhibit?**

22 A. Yes, they are.

23

1 **Q. Please describe Schedule D-21.**

2 A. Schedule D-21 presents adjusted depreciation and average cost of removal net of
3 salvage amortization expense for FTY with depreciation expense annualized using
4 plant balances at the end of the FTY and depreciation rates for the FTY supported
5 by Mr. Spanos or Company determined depreciation rates for the several accounts
6 normally not included in the analyses provided by Mr. Spanos.

7
8 **Q. Please describe the income tax calculations on Schedule D-22.**

9 A. This schedule shows the calculation of the pro forma income tax expense for the
10 FTY reflecting the total Company revenue, expenses and measures of value
11 included in the pro forma present rate data for the total Company and for the PA
12 Jurisdictional operations at present and proposed revenue levels. As with the
13 FPFTY, these data and calculations are sponsored by me, Mr. Simpson and Mr.
14 Gorman.

15

16 **Q. Referring now to DLC Exhibit 4, for the HTY, what is contained on Schedules**
17 **B-1 to B-5?**

18 A. These schedules contain forecast financial data for the year ended December 31,
19 2020 and are supported by Witnesses Bachota and Simpson, as indicated on each
20 schedule.

21

22 **Q. Please describe Schedules B-6 to B 8.**

1 A. This contains the pro forma capital structure and rate of return used for the HTY.
2 As shown on lines 1 to 4, the Company is using the capital structure and cost rates
3 for the FPFTY which represents the Company's expected capital structure at
4 FPFTY end, and I believe should be used for the HTY presentation as well as for
5 the FPFTY. These schedules are supported by Mr. Milligan and Mr. Moul as
6 indicated on each schedule.

7
8 **Q. Please describe Schedule C-1.**

9 A. Schedule C-1, which will be supported by me and Mr. Gorman, shows the measures
10 of value and pro forma return at present rates for the total electric utility and for the
11 PA Jurisdiction. In addition, it shows the pro forma return at proposed rates for the
12 PA Jurisdiction.

13
14 **Q. What is contained in Schedule C-2?**

15 A. Schedule C-2 contains 4 pages and shows the utility plant in service balances at
16 December 31, 2020 as well as additions, retirements and adjustments for the year
17 ended December 31, 2020. Page 1 shows a summary of the recorded plant,
18 adjustments and pro forma plant by major FERC plant category. Page 2 contains
19 the plant balances pro forma by FERC account at December 31, 2020. Page 3
20 shows the plant additions, retirements and reclassifications for the year 2020 while
21 adjustments to plant are reflected on page 4 of Schedule C-2. The total pro forma
22 plant in service at the end of the HTY, \$4.788 billion is shown on line 7 of Schedule
23 C-2, page 1, column 4 and also on Schedule D-1, page 3, column 1, line 1 for the

1 total Company and \$3.703 billion for the PA Jurisdiction as shown on Schedule D-
2 1, page 3, column 2, line 1.

3

4 **Q. Please describe Schedule C-3.**

5 A. Schedule C-3 contains 4 pages and presents the accumulated depreciation at
6 December 31, 2020. These pages reflect the pro forma balances by FERC account
7 following the same procedures used in the FPFTY for the HTY. The accumulated
8 depreciation at the end of the FTY is \$1.607 billion as shown in column 4 on line
9 7 and also on Schedule D-1, page 3, column 1, line 2 for the total Company and
10 \$1.261 billion for the PA Jurisdiction as shown on Schedule D-1, page 3, column
11 2, line 2.

12

13 **Q. What is contained in Schedule C-4?**

14 A. Schedule C-4 contains 10 pages that show the calculation of the CWC allowance
15 for the HTY of \$63.453 million (line 6) and also on Schedule D-1, page 3, column
16 1, line 4 for the total Company and \$42.907 million for the PA Jurisdiction as shown
17 on Schedule D-1, page 3, column 2, line 4.

18

19 **Q. Please describe page 2 of 10 of Schedule C-4.**

20 A. Page 2 provides a summary of the calculations for each of the elements of the CWC
21 for the HTY. The expenses in column 2 and those included in the determination of
22 the lead-lag amounts for taxes, interest and preferred dividends are the pro forma
23 amounts for the HTY while the prepayment amount is the thirteen-month average

1 through December 31, 2020. The resulting \$63.453 million of CWC shown on line
2 19 is brought forward to Schedule D-1, page 3 in the calculation of the measures of
3 value. In addition, the CWC amount for the generation expense calculated on lines
4 16 to 18 of \$13.081 million is assigned to the Supply sector by Mr. Gorman in his
5 JSS and is not included in the distribution sector.

6

7 **Q. Please describe pages 3 to 10 of Schedule C-4.**

8 A. These pages show the calculations of various leads and lags and working capital
9 requirements for the HTY following the same procedures used for the FPFTY as
10 described in connection with DLC Exhibit 2, Schedule C-4. While the amounts for
11 the HTY expenses vary from those in the FPFTY, the procedures followed to
12 determine the lead/lag periods applied to those expense levels are the same and
13 were described in connection with the same DLC Exhibit 2 schedules.

14

15 **Q. What is contained on Schedule C-5?**

16 A. Schedule C-5 shows the 13-month average month end balance for the period
17 December 2019 to December 2020 for plant materials and operating supplies. The
18 13-month average of \$33.483 million is shown on line 16 in column 3 and also on
19 Schedule D-1, page 3, column 1, line 5.

20

21 **Q. Please describe the calculations on Schedule C-6.**

22 A. These calculations present the ADIT for the HTY. The procedures followed are
23 the same as those utilized for the ADIT calculation at the end of the FPFTY except

1 that year-end December 31, 2020 balances were used. The resulting ADIT of
2 \$697.610 million for the HTY is shown on line 6 and also on Schedule D-1, page
3 3, column 1, line 11 and \$530.082 million for the PA Jurisdiction as shown on
4 Schedule D-1, page 3, column 2, line 11.

5
6 **Q. Please describe the data presented on Schedules C-7.**

7 A. Schedule C-7 shows the 13-month average month end balance for the period
8 December 2019 to December 2020 customer deposits in column 1 and also for the
9 12-month interest expense related to those customer deposits in column 2. The 13-
10 month average of \$11.163 million is shown on line 15 in column 1 and also on
11 Schedule D-1, page 3, column 1, line 9. The interest expense of \$532,000 is shown
12 in column 2 on line 14 and also included on Schedule D-3, page 2, column 19, line
13 51 as an adjustment to HTY expenses.

14
15 **Q. Please describe Schedule C-8.**

16 A. Schedule C-8 shows the HTY amount for the capitalized pension adjustment. As
17 with the presentation for the FPPTY, the amount of \$95.822 million in column 3
18 on line 25 is total amount for the capitalized pension adjustment.

19
20 **Q. What is presented on Schedule D-1?**

21 A. Schedule D-1 contains the PA Jurisdictional distribution amounts which will be
22 supported by Mr. Gorman and shows the net operating income at present rates for
23 the HTY, the pro forma revenue deficiency and the pro forma required revenue

1 level for the PA Jurisdiction. I support the total company amounts shown in
2 Schedule D-1.

3

4 **Q. Please describe Schedule D-2.**

5 A. Schedule D-2 shows revenue and expenses recorded for the HTY, pro forma
6 adjustments and the pro forma revenue and expense amounts at present rates. This
7 schedule summarizes the adjustments that are detailed on Schedules D-3 and D-5
8 and explained in connection with other supporting schedules to be described later
9 in my testimony.

10

11 **Q. Did you prepare a schedule showing that the Cost Element expenses related to**
12 **surcharge expenses and below-the-line expenses were removed from the Cost**
13 **Element expenses before using the HTY expenses in determining total**
14 **Company or jurisdictional related expenses?**

15 A. Yes, I did. The schedule is included as Exhibit RLO-3 to my testimony and is
16 similar to Exhibit RLO-1 for the FPFTY and Exhibit RLO-2 for the FTY. The net
17 expenses shown in column 10 reflect the base for expenses in the HTY, which as
18 shown in columns 8 and 9 exclude expenses related to surcharge revenues that are
19 not being included in base rates as well as excluding expenses recorded below -the-
20 line.

21

22 **Q. Please describe Schedule D-3.**

1 A. Schedule D-3 contains two pages which present a summary of each of the pro forma
2 adjustments made to revenues and operating expenses, including depreciation and
3 taxes-other than income taxes. Each of the adjustments will be described in
4 connection with the specific schedule containing the calculation of the adjustment.
5

6 **Q. Please describe Schedule D-5.**

7 A. Schedule D-5 shows the pro forma adjustments to the HTY recorded revenue. Each
8 of the listed adjustments is discussed in connection with Schedules D-5A to D-5C.
9

10 **Q. Please describe the adjustment on Schedule D-5A.**

11 A. This adjustment, as with the adjustment to the FPPTY, removes the surcharge
12 revenues from the HTY. Surcharge related expenses were removed from the Cost
13 Elements before those Cost Element amounts were used as a base for the expense
14 adjustments in the HTY.
15

16 **Q. What is adjustment on Schedule D-5B?**

17 A. This adjustment shows the calculation of revenue lost from conservation and energy
18 efficiency activities of the Company and its customers for the years 2023 to 2025
19 and the average for those years. This adjustment is described in connection with
20 the adjustment to the FPPTY.
21

22 **Q. Please describe the adjustment on Schedule D-5C.**

1 A. This adjustment annualizes revenues for customer growth during the HTY. The
2 process utilized is as described in connection with the same adjustment for the
3 FPFTY on DLC Exhibit 2, Schedule D-5C.

4

5 **Q. Does the data shown on Schedules D-6A and D-6B present the same data for**
6 **the HTY as shown on similar schedules for the FPFTY and FTY?**

7 A. Yes.

8

9 **Q. Please describe Schedule D-7.**

10 A. Schedule D-7 annualizes salaries and wages for the HTY. Page 1 shows the
11 budgeted amounts in column 2 and the pro forma adjustment in column 5 by FERC
12 expense category. Page 2 shows the calculation of the annualization adjustment,
13 which follows the same procedures described in connection with the FPFTY using
14 the data from HTY for the wage increases. There was no adjustment to annualize
15 numbers of employees on page 2, lines 12 to 18.

16

17 **Q. Are the adjustments on Schedules D-8, D-9, D-10, D-11 and D-20 similar to the**
18 **adjustments included in DLC Exhibit 2 and described in connection with the**
19 **schedules presented in that exhibit?**

20 A. Yes, they are.

21

22 **Q. Please describe Schedule D-21.**

1 A. Schedule D-17 presents adjusted depreciation and cost of removal net of salvage
2 amortization expense for HTY annualized for plant amounts at the end of the HTY.

3

4 **Q. Please describe the income tax calculations on Schedule D-22.**

5 A. This schedule shows the calculation of the pro forma income tax expense for the
6 FTY reflecting the total Company revenue, expenses and measures of value
7 included in the pro forma present rate data for the total Company and for the PA
8 Jurisdictional operations at present and proposed revenue levels. As with the
9 FPFTY, these data and calculations are sponsored by me, Mr. Simpson and Mr.
10 Gorman.

11

12 **Q. Does this complete your direct testimony at this time?**

13 A. Yes, it does. I reserve the right to supplement my testimony through the course of
14 this proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 11

Direct Testimony of John J. Spanos

Subject: Depreciation

Dated: April 16, 2021

Direct Testimony of John J. Spanos

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

2 A. John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
3 Pennsylvania.

4

5 **Q. With what firm are you associated?**

6 A. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants,
7 LLC (Gannett Fleming).

8

9 **Q. How long have you been associated with Gannett Fleming?**

10 A. I have been associated with the firm since June 1986.

11

12 **Q. What is your position in the firm?**

13 A. I am President.

14

15 **Q. What is your educational background?**

16 A. I have Bachelor of Science degrees in Industrial Management and Mathematics from
17 Carnegie Mellon University and a Master of Business Administration from York
18 College of Pennsylvania.

19

20 **Q. Are you a member of any professional societies?**

1 A. Yes. I am a member and past President of the Society of Depreciation Professionals
2 and a member of the American Gas Association/Edison Electric Institute Industry
3 Accounting Committee.

4

5 **Q. Have you taken the certification examination for depreciation professionals?**

6 A. Yes, I passed the certification examination of the Society of Depreciation Professionals
7 in September 1997 and was recertified in August 2003, February 2008, January 2013
8 and February 2018.

9

10 **Q. Will you outline your experience in the field of depreciation?**

11 A. I have over 34 years of depreciation experience which includes expert testimony in
12 over 350 cases before approximately 41 regulatory commissions, including the
13 Pennsylvania Public Utility Commission. These cases have included depreciation
14 studies in the electric, gas, water, wastewater and pipeline industries. In addition to
15 cases where I have submitted testimony, I have supervised over 700 other
16 depreciation or valuation assignments. Please refer to Appendix A for my
17 qualifications statement, which includes further information with respect to my work
18 history, case experience, and leadership in the Society of Depreciation Professionals.

19

20 **Q. What is the purpose of your testimony?**

21 A. My testimony is in support of the depreciation studies conducted under my direction
22 and supervision for the utility plant of Duquesne Light Company.

1

2 **Q. Have you prepared exhibits presenting the results of your studies?**

3 A. Yes. Exhibit JJS-1 presents the results of the depreciation study as of December 31,
4 2020. Exhibit JJS-2 presents the results of the depreciation study as of December 31,
5 2021. Exhibit JJS-3 presents the results of the depreciation study as of December 31,
6 2022. In addition, I am responsible for the responses to the following filing
7 requirements pertaining to depreciation under Section 53.53(a)(1) of the
8 Commission's regulations: V-A-2, V-B-1, V-B-2, V-C-1, V-D-1, V-D-2 and V-E-1
9 which present summaries of the study results as of the historic test year end,
10 December 31, 2020, future test year end, December 31, 2021 and the fully projected
11 future test year end, December 31, 2022.

12

13 **Q. Please describe Exhibits JJS 1, JJS-2 and JJS-3.**

14 A. Exhibit JJS-1, titled "2020 Depreciation Study - Calculated Annual Depreciation
15 Accruals Related to Electric Plant as of December 31, 2020," includes the results of the
16 depreciation study as related to the original cost at December 31, 2020. The report
17 also includes the detailed depreciation calculations. Exhibit JJS-2, titled "2021
18 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric
19 Plant as of December 31, 2021," includes the results of the depreciation study as
20 related to the estimated original cost at December 31, 2021. The report also includes
21 explanatory text, statistics related to the estimation of service life, and the detailed
22 depreciation calculations. Exhibit JJS-3, titled "2022 Depreciation Study – Calculated

1 Annual Depreciation Accruals Related to Electric Plant as of December 31, 2022,”
2 includes the results of the depreciation study as related to the estimated original cost at
3 December 31, 2022.

4
5 **Q. What was the purpose of your depreciation study?**

6 A. The purpose of the depreciation studies were to estimate the annual depreciation
7 accruals related to utility plant in service for ratemaking purposes and, using
8 Commission-approved procedures, to estimate the Company’s book reserve at
9 December 31, 2020, December 31, 2021 and December 31, 2022.

10
11 **Q. Is the Company's claim for annual depreciation in the current proceeding**
12 **based on the same methods of depreciation as were used in its most recent**
13 **electric base rate proceeding in Docket No. 2018-3000124.**

14 A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based
15 on the straight line, remaining life method of depreciation. For Accounts 391, 393,
16 394, 395, 397 and 398, the claim is based on the straight line, remaining life method of
17 amortization. The annual amortization is based on amortization accounting which
18 distributes the unrecovered cost of fixed capital assets over the remaining amortization
19 period selected for each account.

20
21 **Q. What group procedure is being used in this proceeding for depreciable**
22 **accounts?**

1 A. All depreciable accounts utilize the methods and procedures based on the straight line
2 remaining life method, using remaining lives consistent with the average service life
3 procedure for plant installed prior to 1983 and remaining lives consistent with the
4 equal life group procedure for plant installed in 1983 and in later years.

5

6 **Q. Please describe briefly the straight line remaining life method of depreciation**
7 **that you used for depreciable property.**

8 A. The straight line remaining life method of depreciation allocates the original cost less
9 accumulated depreciation in equal amounts to each year of remaining service life.

10

11 **Q. Please describe briefly the average service life procedure that you used in**
12 **conjunction with the straight line remaining life method for plant installed**
13 **prior to 1983.**

14 A. In the average service life procedure, the remaining life annual accrual for each vintage is
15 determined by dividing future book accruals (original cost less book reserve) by the
16 average remaining life of the vintage. Their average remaining life is a directly weighted
17 average derived from the estimated survivor curve.

18

19 **Q. Please describe briefly the equal life group procedure that you used in**
20 **conjunction with the straight line remaining life method for plant installed in**
21 **1983 and in later years.**

1 A. In the equal life group procedure, the remaining life annual accrual for each vintage is
2 determined by dividing future book accruals (original cost less book reserve) by the
3 composite remaining life for the surviving original cost of that vintage. The composite
4 remaining life for the vintage is derived by weighting the individual equal life group
5 remaining lives.

6 In the equal life group procedure, the property group is subdivided according to
7 service life. That is, each equal life group includes that portion of the property which
8 experiences the life of that specific group. The relative size of each equal life group is
9 determined from the property's life dispersion curve.

10

11 **Q. Is the Company's claim for accrued depreciation in the current proceeding**
12 **made on the same basis as has been used in its most recent electric base rate**
13 **proceeding in Docket No. R-2018-3000124?**

14 A. Yes. The current claim for accrued depreciation is the book reserve brought forward
15 from the book reserve utilized by the company in its last base rate proceeding and for
16 the prior rate cases.

17

18 **Q. How was the book reserve used in the calculation of annual depreciation?**

19 A. The book reserve by account was allocated to vintages to determine original cost less
20 accrued depreciation by vintage. The total annual accrual is the sum of the results of
21 dividing the original costs less accrued depreciation by the vintage composite remaining
22 lives.

1

2 **Q. How was the book reserve at December 31, 2021 estimated?**

3 A. The book reserve at December 31, 2021, by account, was projected by adding
4 estimated accruals, salvage and the amortization of net salvage, and subtracting
5 estimated retirements and cost of removal from the book reserve at December 31,
6 2020. Annual accruals were estimated using the annual accrual rates calculated as of
7 December 31, 2020. For most accounts, salvage and cost of removal were estimated
8 by (1) expressing actual salvage and cost of removal as a percent of retirements by
9 account, for the most recent five-year period, and (2) applying those percents to the
10 projected retirements by account. For the purpose of calculating the annual accruals,
11 the projected book reserve by account was allocated to vintages based on calculated
12 accrued depreciation at December 31, 2021.

13

14 **Q. Has a service life study of the Company's electric utility property been**
15 **performed for this filing?**

16 A. No, but the Company's most recent service life study was performed using data
17 through 2019 because this Commission's regulations only require service life studies
18 to be prepared every 5 years. That 2019 service life study is the basis for the service
19 lives I used to calculate annual accruals.

20

21 **Q. Briefly outline the procedure used in performing the service life study.**

1 A. The service life study consisted of assembling and compiling historical data from the
2 records related to the electric utility plant of the Company; statistically analyzing such
3 data to obtain historical trends of survivor characteristics; obtaining supplementary
4 information from management and operating personnel concerning Company practices
5 and plans as they relate to plant operations; and interpreting the above data to form
6 judgments of service life characteristics.

7 Iowa type survivor curves were used to describe the estimated survivor characteristics
8 of the mass property groups. Individual service lives were used for major individual
9 units of plant, such as large service centers, substation structures, and office buildings
10 within Accounts 352, 361 and 390.1. The life span concept was recognized by
11 coordinating the lives of associated plant installed in subsequent years with the
12 probable retirement date defined by the life estimated for the major unit.

13

14 **Q. What statistical data were employed in the historical analyses performed for**
15 **the purpose of estimating service life characteristics?**

16 A. The data consisted of the entries made to record retirements and other transactions
17 related to the electric plant through 2019. These entries were classified by depreciable
18 group, type of transaction, the year in which the transaction took place, and the year
19 in which the plant was installed. Types of transactions included in the data were
20 plant additions, retirements, transfers, and balances. In the presentation of service life
21 statistics, only the significant exposure points that were utilized in determining

1 survivor curves were plotted. This process is utilized to show my judgment in
2 service life determinations.

3
4 **Q. What was the source of these data?**

5 A. They were assembled from Company records related to its utility plant in service.

6
7 **Q. Were the methods used in the service life study the same as those used in
8 other depreciation studies for electric utility plant presented before this
9 Commission?**

10 A. Yes. The methods are the same ones that have been presented previously for
11 Duquesne Light Company and for other electric companies before the Pennsylvania
12 Public Utility Commission and that have been accepted by the Commission in its past
13 orders concerning electric utilities.

14
15 **Q. What approach did you use to estimate the lives of significant structures such
16 as substation buildings, office buildings and service centers?**

17 A. I used the life span technique to estimate the lives of significant structures. In this
18 technique, the survivor characteristics of the structures are described by the use of
19 interim survivor curves and estimated probable retirement dates. The interim survivor
20 curve describes the rate of retirement related to the replacement of elements of the
21 structure such as plumbing, heating, doors, windows, roofs, etc. that occur during the
22 life of the facility. The probable retirement date provides the rate of final retirement

1 for each year of installation for the structure by truncating the interim survivor curve
2 for each installation year at its attained age at the date of probable retirement. The use
3 of interim survivor curves truncated at the date of probable retirement provides a
4 consistent method for estimating the lives of the several years of installation inasmuch
5 as concurrent retirement of all years of installation will occur when the structure is
6 retired.

7
8 **Q. Has your firm used this approach in other proceedings before this**
9 **Commission?**

10 A. Yes, we have used the life span technique on many occasions before the Pennsylvania
11 Public Utility Commission.

12
13 **Q. What are the bases for the probable retirement years that you have estimated**
14 **for each structure?**

15 A. The bases for the estimates of probable retirement years are life spans for each
16 structure that are based on judgment and incorporate consideration of the age, use,
17 size, nature of construction, management outlook and typical life spans experienced
18 and used by other electric utilities for similar structures. Most of the life spans result
19 in probable retirement years that are many years in the future. As a result, the
20 retirement of these structures is not yet subject to specific management plans. Such
21 plans would be premature. At the appropriate time, analysis of the economics of

1 rehabilitation and continued use or retirement of the structure will be performed and
2 the results incorporated in the estimation of the structure's life span.

3
4 **Q. Are the factors considered in your estimates of service life presented in Exhibit**
5 **JJS-2?**

6 A. Yes. A discussion of the factors considered in the estimation of service lives is
7 presented by account on pages III-4 through III-7 of Exhibit JJS-2.

8
9 **Q. Please outline the contents of Exhibit JJS-2.**

10 A. Exhibit JJS-2 is presented in seven parts. Part I, Introduction, sets forth the
11 scope and basis of the study. Part II, Estimation of Survivor Curves, includes a
12 description of the Iowa Curves and the formulation of the retirement rate method.
13 Part III, Service Life Considerations, and Part IV, Calculation of Annual and Accrued
14 Depreciation, include a description of the judgment utilized for life parameters and the
15 explanation of depreciation procedures.

16
17 Part V, Results of Study, presents a description of the results and summaries of the
18 depreciation calculations. Part VI, Service Life Statistics, presents the graphs and
19 tables which relate to the service life study. Part VII, Detailed Depreciation
20 Calculations, sets forth the detailed depreciation calculations by account.

1 Table 1, pages V-4 and V-5, presents the estimated survivor curve, the original cost as
2 of December 31, 2021, and the book reserve and calculated annual depreciation for
3 each account or subaccount of Electric Plant. Table 2, page V-6, presents the
4 bringforward to December 31, 2021, of the book depreciation reserve as of December
5 31, 2020. Table 3 on page V-7 sets forth the calculation of the annual accruals used in
6 the bringforward. Table 4, page V-8, presents the experienced and estimated net
7 salvage by function during the five-year period, 2017 through 2021.

8
9 The section beginning on page VI-1 presents the results of the retirement rate analyses
10 prepared as the historical bases for the service life estimates. The section beginning on
11 page VII-2 presents the depreciation calculations related to original cost. The
12 tabulations on pages VII-7 through VII-91 present the calculation of annual
13 depreciation by vintage by account for each depreciable group of utility plant.

14
15 **Q. Please outline the contents of Exhibit JJS-3.**

16 A. Exhibit JJS-3 includes a description of the results, summaries of the depreciation
17 calculations, and the detailed depreciation calculations as of December 31, 2022. The
18 descriptions and explanations presented in Exhibit JJS-2 are also applicable to the
19 depreciation calculations presented in Exhibit JJS-3. The graphs and tables related to
20 service life presented in Exhibit JJS-2 also support the service life estimates used in
21 Exhibit JJS-3 inasmuch as the estimates are the same for both test years. The

1 summary tables and detailed depreciation calculations as of December 31, 2022, are
2 organized and presented in the same manner as those as of December 31, 2021.

3
4 **Q. Please outline the contents of Exhibit JJS-1.**

5 A. Exhibit JJS-1 includes a description of the results, summaries of the depreciation
6 calculations, and the detailed depreciation calculations as of December 31, 2020. The
7 descriptions and explanations presented in Exhibit JJS-2 are also applicable to the
8 depreciation calculations presented in Exhibit JJS-1. The graphs and tables related to
9 service life presented in Exhibit JJS-2 also support the service life estimates used in
10 Exhibit JJS-1, inasmuch as the estimates are the same for both test years. The
11 summary tables and detailed depreciation calculations as of December 31, 2020, are
12 organized and presented in the same manner as those as of December 31, 2021.

13
14 **Q. Please use an example to illustrate the manner in which the study is presented
15 in Exhibit JJS-2.**

16 A. I will use Account 365.01, Overhead Conductors and Devices, as my example;
17 inasmuch as it is one of the larger depreciable groups and represents 13 percent of the
18 original cost of depreciable utility plant as of December 31, 2021.

19
20 The retirement rate method was used to analyze the survivor characteristics of this
21 group. The life table for the 1964-2019 experience band is presented on pages VI-73

1 through VI-78 of Exhibit JJS-2. The life table, or original survivor curve, is plotted
2 along with the estimated smooth survivor curve, the 50-R0.5, on page VI-72.

3
4 The calculation as of December 31, 2021, is presented on pages VII-46 through VII-48
5 of Exhibit JJS-2 and is based in part on the bringforward of the book reserve. The
6 tabulation in Exhibit JJS-2 sets forth the installation year, the original cost, calculated
7 accrued depreciation, allocated book reserve, future accruals, remaining life and annual
8 accrual. The totals are brought forward to the table on page V-4 in Exhibit JJS-2.

9
10 **Q. Do you believe Exhibit JJS-2 reflects the appropriate survivor curves for**
11 **Duquesne Light Company to be adopted in this proceeding?**

12 A. Yes, I do. The methods and procedures utilized in the development of survivor
13 curves are consistent with past practices for Duquesne Light Company and
14 Pennsylvania ratemaking regulations. The service life study was completed as of
15 December 31, 2019.

16
17 **Q. Do you believe that the annual depreciation rates and the related depreciation**
18 **expense claims should be adopted in this proceeding?**

19 A. Yes, I do. The depreciation rates and expense claims are based on appropriate survivor
20 curves and the depreciation procedures are the same as those approved in past filings
21 before this Commission.

1 **Q. In what manner is net salvage incorporated in the depreciation calculations?**

2 A. As stated on page I-4 of Exhibit JJS-2, no adjustment for net salvage was made to the
3 calculated annual depreciation amounts. The total calculated annual depreciation set
4 forth on page I-4 of Exhibit JJS-1, page V-5 of Exhibit JJS-2 and on page I-4 of
5 Exhibit JJS-3 should include an addition for the amortization of negative net salvage in
6 accordance with the practice of this Commission. The amortization is based on
7 experience during the period 2016 through 2020 for the calculation as of December 31,
8 2020, and on experience during the period 2017 through December 31, 2020, plus
9 estimates for the twelve months of 2021 for the calculation as of December 31, 2021.

10

11 The amortization for the December 31, 2022 calculation is based on experience during
12 the period 2018 through December 31, 2020, plus estimates for the period January
13 2021 through December 2022. The amounts of the five-year amortizations are
14 calculated in Table 2 on page I-5 of Exhibit JJS-1, in Table 4 on page V-8 of Exhibit
15 JJS-2 and in Table 4 on page I-7 of Exhibit JJS-3.

16

17 **Q. Does this complete your testimony at this time?**

18 A. Yes, it does. I reserve the right to supplement my testimony as may be necessary
19 through the course of this proceeding.

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following

companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso

Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of

Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana

Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy– Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy– Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrlys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

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166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

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200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

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266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	INIURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	INIURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UE 388	Northwest Natural Gas Company	Depreciation
356.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
357.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
358.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
359.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
360.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 12

Direct Testimony of Matthew L. Simpson

Subject: Taxes

Dated: April 16, 2021

1 Public Accountants. Prior to joining Duquesne Light, I held the position of Tax
2 Director at a large multi-national construction company headquartered in
3 Pittsburgh, PA. Before joining private industry, I held various positions in public
4 accounting firms where I managed compliance and advisory services for clients in
5 various industries, including the energy, construction and manufacturing sectors. I
6 hold a Bachelor of Science Degree in Accounting from Penn State University as
7 well as a Master of Science Degree in Taxation that I received from Robert Morris
8 University in Pittsburgh.

9

10 **Q. Have you previously testified before this or any other regulatory agency?**

11 A. Yes. I provided written testimony to the Pennsylvania Public Utility Commission
12 for Duquesne Light Company's 2013 and 2018 distribution rate filings, Docket
13 Nos. R-2013-2372129 and R-2018-3000124. I have also provided written
14 testimony to the Federal Energy Regulatory Commission, Docket No. ER13-1220-
15 000 and Docket No. ER21-1012-000, related to a Monthly Deferred Tax
16 Adjustment charge.

17

18 **Q. What is the purpose of your direct testimony?**

19 A. The purpose of my testimony is to describe and explain Duquesne Light's income
20 tax expense and other tax expense included in the cost of service.

21

22 **Q. Are you sponsoring any exhibits as part of your direct testimony?**

1 A. Yes, I am. I am co-sponsoring Duquesne Light's Income Statement as it relates to
2 taxes and the Balance Sheet as it relates to deferred and prepaid taxes. The specific
3 schedule references are DLC Exhibit 2 (FPFTY), Exhibit 3 (FTY) and Exhibit 4
4 (HTY), Schedules B-1, B-2, B-5, C-6, D-20 and D-22. I am sponsoring all the Data
5 Filing Requirements and Schedules concerning Taxes. Please see Exhibit MLS-1
6 to my testimony for the listing of data filing requirements that I am sponsoring. My
7 name is at the top of each data filing requirement that I sponsor.

8

9 **Q. Please explain how these exhibits were prepared?**

10 A. All were prepared either by me or under my direction or supervision. They were
11 prepared in accordance with Commission requirements and Internal Revenue
12 Service procedures and guidance.

13

14 **Q. Does your testimony address the impact of the Tax Cuts and Jobs Act of 2017**
15 **(“TCJA”)?**

16 A. Yes. Among other things, the TCJA lowered the corporate income tax rate from
17 35% to 21%, eliminated bonus depreciation for regulated utilities, and provided for
18 the continuation of rate normalization requirements for accelerated depreciation
19 benefits. The Company initially addressed the impacts of the TCJA in its prior base
20 distribution rate case, Docket No. R-2018-3000124. That proceeding resolved
21 distribution rate issues associated with transitioning to the new TCJA framework.
22 I will address the post-transition impacts of the TCJA on the Company's income
23 tax expense and related calculations throughout my testimony.

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II. TAX CALCULATIONS

A. INCOME TAXES

Q. Please discuss the Company's claim for income taxes.

A. Income taxes are calculated using the procedures normally followed by the Commission, including the use of debt interest synchronization, the flow through of accelerated tax depreciation and other accelerated tax deductions when computing current state income taxes, and the normalization method for accelerated depreciation used in the calculation of Federal income taxes.

Q. Could you explain Duquesne Light's income tax expense for the HTY?

A. For the HTY the Company has used its December 31, 2020 financial statement information to calculate its current and deferred income tax expense. The tax expense calculations were made in accordance with federal and state laws, using a federal income tax rate of 21% and a Pennsylvania income tax rate of 9.99%.

Q. Could you explain the Company's income tax expense calculation for the FPFTY and FTY?

A. The calculation of federal and state income tax expense is reflected on Schedule D-22 within DLC Exhibit 2 (FPFTY) and DLC Exhibit 3 (FTY). These calculations begin with revenue at present and pro forma rates, reduced by operating expenses at present and pro forma rates and further reduced by synchronized interest expense to arrive at base taxable income on line 7. The synchronized interest expense

1 deduction is calculated by multiplying the average debt cost times the debt ratio
2 times the rate base to synchronize the interest deduction to the portion of the rate
3 base financed by debt. State tax deductions related to property are made to arrive
4 at state taxable income on line 16. The statutory state corporate net income tax rate
5 (9.99%) was then applied to compute the pro forma state income tax expense shown
6 on line 17. To compute current federal income tax expense, the base taxable
7 income on line 7 was reduced by the calculated current state income tax expense
8 on line 17 and by the federal tax deductions related to property shown on lines 18
9 through 25 to arrive at the federal taxable income shown on line 26. The Company
10 applied the current federal statutory corporate tax rate of 21% to compute the pro
11 forma current federal income tax expense shown on line 27. Federal deferred
12 income taxes on lines 31 and 32 were also computed at the current federal statutory
13 corporate tax rate of 21%. In addition, the deferred income tax expense calculation
14 was reduced to reflect the flow back of excess deferred income taxes (EDIT) due
15 to the reduction in the federal corporate income tax rate from 35% to 21% as per
16 the TCJA. No state deferred income taxes have been reflected as the tax benefits
17 of accelerated deductions are flowed-through to customers.

18

19 **Q. Please describe the Company's use of accelerated tax depreciation methods in**
20 **computing its federal tax depreciation?**

21 **A.** The Company uses accelerated depreciation. From 1971 to 1980 the Company
22 elected to calculate tax depreciation under the provisions of the Class Life Asset
23 Depreciation Range ("ADR") as provided by the Revenue Act of 1971. From 1981

1 to 1986 the Company elected to calculate tax depreciation under the Accelerated
2 Cost Recovery System (“ACRS”) as provided by the Economic Recovery Tax Act
3 of 1981. From 1987 to the present the Company has elected to calculate tax
4 depreciation under the provisions of the Modified Accelerated Cost Recovery
5 System (“MACRS”) as originally provided by the Tax Reform Act of 1986 and as
6 modified in subsequent Acts. Prior to 2018, the tax law allowed for additional
7 bonus depreciation deductions. However, with the enactment of the TCJA,
8 regulated utilities are no longer permitted to take bonus depreciation in computing
9 their annual accelerated tax depreciation deductions.

10
11 **Q. Please comment on the deferred income taxes of accelerated depreciation**
12 **presented in your tax expense.**

13 A. In this rate case, Duquesne Light is reflecting deferred income taxes resulting from
14 the adherence to IRS normalization rules and use of accelerated federal tax
15 depreciation associated with Post -1969 Public Utility Property under the following
16 depreciation methods: General Depreciation Rules (pre-1971), Class Life ADR
17 (1971-1980), ACRS (1981-1986), MACRS (1987-Present).

18 Duquesne Light’s continued entitlement to the use of accelerated
19 depreciation provision on Post -1969 Public Utility Property for federal income tax
20 purposes is dependent upon the use of a normalization method of accounting for
21 the resulting deferred income tax activity in determining cost of service (and total
22 accumulated deferred tax balance used in rate base) for rate making.

1 The Company computes the deferred income taxes used in the cost of
2 service calculation based on the applicable Internal Revenue Service (“IRS”)
3 normalization regulations which are primarily based on the original in-service date
4 of the underlying asset. Duquesne Light follows guidance within former IRC
5 Section 167(1) and IRC Section 168(i)(9) in which depreciation timing differences
6 of federal accelerated tax depreciation in excess of the straight line depreciation
7 using the method for calculating the ratemaking depreciation is tax effected at the
8 current federal tax rate. This is implemented by calculating the income tax on the
9 difference between accelerated depreciation and straight line or book depreciation
10 and charging that tax to customers as deferred income taxes. This amount is then
11 added to the accumulated deferred income tax (ADIT) balance, which is deducted
12 from rate base to give customers the benefit of the advance payment of the taxes.
13 When these underlying depreciation timing differences reverse, the customers pay
14 only the taxes based on the higher book depreciation deduction and the ADIT
15 balance is reduced as the Company pays higher taxes to the IRS. Absent
16 normalization accounting for ratemaking purposes, Duquesne Light would be
17 required to use a straight-line method with book lives in determining its
18 depreciation allowance for federal income tax purposes.

19 In accordance with Commission policy, the benefits of accelerated tax
20 depreciation related to pre-1970 Public Utility Property and state income taxes are
21 flowed through to customers.

22

1 **Q. Would you explain the treatment of cost of removal in the income tax**
2 **calculation?**

3 A. In determining the pro forma operating expenses for the cost of service, the
4 customer is charged with removal costs of retired plant through the net negative
5 salvage adjustment. The customer is also entitled to receive the benefit of any
6 reduction of income taxes which results from including this adjustment in the pro
7 forma income tax calculation. Thus, the current tax deduction for cost of removal,
8 net of salvage, has been reflected as a flow-through benefit to the rate payers in
9 each of the test years.

10

11 **Q. Are there other items treated as flow-through in the rate-making process used**
12 **to determine income tax expense?**

13 A. Yes. Based on prior Commission orders, the income tax and thus rate-reducing
14 benefits of the following items have been flowed through to current ratepayers: (1)
15 the state tax effect of timing differences related to book versus state tax method and
16 life depreciation differences on all vintaged property; (2) the federal tax effect of
17 the cumulative timing differences related to book versus federal tax method and life
18 depreciation differences on pre-1971 vintaged property before the adoption of Class
19 Life Asset Depreciation Range (“CLADR”); (3) the federal tax effect of the
20 cumulative timing differences related to the book versus federal tax life on vintage
21 property during tax years 1971 through 1980, prior to adoption of the Accelerated
22 Cost Recovery System (“ACRS”) / Modified Accelerated Cost Recovery System
23 (“MACRS”); (4) the state income tax effects associated with basis differences

1 between ratemaking balances and the income tax basis of plant; and (5) the federal
2 and state tax effects of timing differences related to the book versus tax treatment
3 of cost of removal and salvage.

4

5 **Q Are there any investment tax credits the Company has reflected in the income**
6 **tax calculations for this rate filing?**

7 A. No. All investment tax credits were fully amortized in 2010.

8

9 B. ACCUMULATED DEFERRED INCOME TAXES

10 **Q. Please explain how you have accounted for deferred income taxes in this filing.**

11 A. Federal accumulated deferred income taxes (“ADIT”) related to plant in service are
12 recorded in account 282 and have been deducted from rate base. Consistent with
13 prior rate case filings, it is appropriate to reduce these amounts by the ADIT related
14 to the prepayments on income taxes related to contributions-in-aid of construction.
15 Consistent with my understanding of Commission practices, there is no ADIT
16 balance related to state income taxes on property because the tax benefits of
17 accelerated depreciation are flowed through to customers.

18

19 **Q. Please explain the Accumulated Deferred Income Taxes reflected on Schedule**
20 **C-6?**

21 A. The ADIT balance at the end of the respective test year reflects the cumulative
22 deferred income taxes on the Company’s property that has been reflected in cost of
23 service, including tax deferrals related to Accelerated Cost Recovery System

1 (“ACRS”) and Modified Accelerated Cost Recovery System (“MACRS”) property.
2 The applicable ACRS/MACRS legislation provides for normalization of federal tax
3 benefits on post-1980 property. In addition, the Company was required by prior
4 rate settlements to normalize the federal tax benefits associated with tax repairs and
5 Section 263A costs related to ACRS/MACRS property. For the fully projected test
6 year ended December 31, 2022, the incremental deferred tax liability arising from
7 items discussed are calculated on a pro rata basis in accordance with Treasury
8 Regulation Sec. 1.167(l)-1(h)(6)(ii).

9

10 **Q. How has Duquesne Light provided for tax repairs and 263A costs in the HTY,**
11 **FTY and FPFTY income tax calculations?**

12 A. The 2010 and 2013 Joint Petition for Settlements stipulated that the ongoing current
13 deductions would be reflected in the same manner as the “catch up” adjustment.
14 Applying the same percentage of tax repairs and 263A costs to total capital
15 additions obtained from the tax accounting method change calculations, an estimate
16 of the current tax repairs and 263A deductions were computed based on this
17 historical percentage applied to the capital additions for each test year. Federal
18 deferred income taxes were computed on the annual tax repair and 263A
19 deductions; resulting in an increase to account 282 – ADIT and reducing the
20 Company’s rate base. The state income tax benefit of the tax repairs and 263A
21 deductions related to distribution property is being flowed through to the
22 ratepayers.

23

1 **Q. How has the Duquesne Light provided for accumulated deferred income taxes**
2 **related to the pension rate base adjustment?**

3 A. During Duquesne Light's 2010 rate case, the Commission adopted a settlement
4 provision in which the Company would be allowed to include a rate base adjustment
5 for the portion of the 50% of actual pension contributions that is treated as
6 capitalized in the ratemaking process over the amount that is actually capitalized to
7 plant accounts under the SFAS 87 capitalized pension (hereafter referred to as
8 "Capitalized Pension Adjustment") from 2007 forward, net of related accumulated
9 deferred income taxes. The Company has reflected the Capitalized Pension
10 Adjustment amounts as part of its tax plant and has included all tax depreciation
11 and related ADIT in account 282. The effect is that the offset for tax depreciation
12 deductions on the increase in tax plant is already reflected in the Account 282 ADIT
13 deducted from rate base in the Company's test years. The fact that the Commission
14 is allowing the Company to reflect the Capitalized Pension Adjustment in rate base
15 does not change (increase or decrease) the tax position required by the IRS and
16 reflected on the Company's books and tax records. No separate ADIT adjustment
17 is necessary as the deferred tax impacts of the Capitalized Pension Adjustment are
18 already included in the Company's 282 Account and reflected in rate base.

19
20 **Q. How did the reduction in the federal income tax rate per the TCJA affect**
21 **Accumulated Deferred Income Tax (ADIT) balances?**

22 A. Deferred income taxes are recorded to reflect higher income tax payments that will
23 be paid to the Internal Revenue Service (IRS) when the tax benefits of current

1 accelerated deductions reverse. As I have explained previously, for ratemaking
2 purposes utilities use straight line or book depreciation to determine the
3 depreciation charges that are included in cost of service. For income tax purposes,
4 utilities can use accelerated tax depreciation methods in computing taxes payable
5 to the IRS. These large early deductions result in reduced taxes payable during the
6 early years of an asset's life followed by increases in taxes payable during later
7 years of the asset's life. Over the asset's life, the same amount of asset deductions
8 are used in computing the Company's income tax expense; it's just the timing of
9 these deductions differs between ratemaking and tax reporting. The income tax
10 effect of the book versus tax timing of the asset's deductions represent a deferred
11 income tax expense. Deferred income taxes are computed at statutory tax rates,
12 included in the Company's income tax expense and collected from customers as
13 part of the utility's cost of service. The cumulative amount of deferred taxes
14 collected are reflected in account 282 – Accumulated Deferred Income Taxes
15 (“ADIT”), which is a reduction to the Company's rate base. As the timing of the
16 accelerated tax deductions reverse, the Company will pay its deferred income taxes
17 at 21%, even though it collected deferred income taxes from customers at a higher
18 tax rate. The difference between the deferred income taxes that will be paid at 21%
19 versus what has been collected from customers represents excess deferred income
20 taxes (“EDIT”) that the Company must refund to customers.

21

22 **Q. How are the excess deferred taxes being refunded to customers?**

1 A. The TCJA requires regulated public utilities subject to the normalization method of
2 accounting to use the average rate assumption method (“ARAM”) to reduce its
3 excess deferred income tax reserve. Under this method, the excess deferred income
4 tax reserve is reduced as the timing differences reverse over the remaining life of
5 the asset and returned as an offset to the annual provision for deferred income taxes
6 in the cost service calculation in rate proceedings. As stated in the 2018 Joint
7 Petition for Settlement, the Company is using ARAM to refund the unamortized
8 EDIT balance recorded in account 282 – Accumulated Deferred Income Taxes and
9 which have reduced the Company’s rate base. As shown on Exhibit 2, D-22, line
10 30, column 9, the Company has lowered its deferred income tax expense by \$8.9
11 million for the refund of EDIT to customers in the Fully Projected Future Test Year.

12

13 C. CONSOLIDATED TAX ADJUSTMENT

14 **Q. Was a Consolidated Tax Adjustment (CTA) included in the income tax**
15 **expense claim?**

16 A. No. With the passage of Act 40 of 2016, Pennsylvania joins a majority of states
17 and the federal government in calculating a utility’s federal income tax expense on
18 a standalone basis, so that the recoverable tax expense is based on the utility’s
19 operations, and not on its affiliates. It is my understanding that Act 40, which added
20 66 Pa. C.S. §1301.1 to the Public Utility Code, prohibits including a CTA to the
21 Company’s income tax expense. However, Section 1301.1(b) also provides that if
22 a consolidated tax expense differential accrues to the utility resulting from applying
23 ratemaking methods employed prior the enactment of the Act, then 50% of the

1 differential shall be used to support reliability or infrastructure construction related
2 to the utility's rate base, with the other 50% used for general corporate purposes. I
3 have included a calculation of a CTA adjustment that would have been computed
4 under prior ratemaking methods in order to identify the differential; which as
5 explained in the testimony of Mr. Morris in Statement No. 4, has been used to
6 support reliability or infrastructure related capital investment. The federal tax rate
7 of 21%, as provided in the TCJA, was used in the CTA calculation. See Exhibit
8 MLS-2.

9
10 **D. TAXES OTHER THAN INCOME TAXES:**

11 **Q. Explain the PA gross receipts tax and property tax adjustments.**

12 A. The PA utility gross receipts tax ("GRT") is levied at the rate of 59 mills (5.9%) on
13 the Company's taxable gross receipts. This GRT rate is consistently applied
14 throughout the test years. The public utility realty tax ("PURTA") and locally
15 assessed real estate property taxes were based upon most recent assessments.

16
17 **III. FEDERAL TAX ADJUSTMENT CHARGE**

18 **Q. Is the Company proposing an adjustment clause which will adjust base rates
19 for changes in federal corporate income tax rates?**

20 A. Yes, the Company is proposing to add Rider No. 4 to its tariff, named the Federal
21 Tax Adjustment Clause ("FTAC"), to provide for adjustments to base rates to
22 reflect the effects of future increase or decreases in the federal corporate income

1 tax rate. The proposed Rider No. 4 is included within Company witness Mr.
2 Ogden's Exhibit DBO-1.

3

4 **Q. Why is the Company proposing the FTAC?**

5 A. There several reasons. First, significant changes in the federal corporate income tax
6 rate can dramatically affect the Company's revenue requirement. Second, it is
7 currently difficult to adjust base rates to reflect such changes in a timely manner.
8 Third, the time delay in adjusting base rates under current procedures can result in
9 either significant refunds or significant retroactive recoveries after the effective
10 date of the tax rate change. And, fourth, it is likely that a rate increase is
11 forthcoming as the current federal administration has made numerous statements
12 that an increase in the federal corporate income tax rate from the 21% rate to 28%,
13 among other revenue enhancers, is critical to offsetting the costs of the upcoming
14 infrastructure bill that is being drafted.

15

16 **Q. Is there specific evidence that the federal administration has given to suggest**
17 **that an increase in the federal corporate tax rate to 28% is likely to occur?**

18 A. Yes, the White House issued a statement on March 31, 2021. The release, titled
19 "Fact Sheet: The American Jobs Plan", outlines the proposals for significant
20 government spending to invest and rebuild the U.S. infrastructure. As part of this
21 plan, the White House has proposed an increase in the corporate tax rate from 21%
22 to 28% to help pay for the additional government spending. The corporate tax rate
23 increase is one of several proposals intended to roll back some tax reductions

1 enacted only a few years ago with the passage of the TCJA, including the reduction
2 in the corporate tax rate from 35% to the current rate of 21%.

3

4 **Q. Can you illustrate the effect that an increase in the federal income tax rate**
5 **increase from 21% to 28% would have on the revenue requirement in this**
6 **proceeding?**

7 A. Yes, I have done that in Exhibit MLS-3. There are three principal effects. The first
8 is that current federal income taxes on taxable income are increased from 21% to
9 28%, resulting in an increase of \$11.012 million in recoverable income taxes. This
10 is shown on lines 22 to 24 of Exhibit MLS-3, page 1. The second effect is the
11 increase in the required amount to provide for the annual provision for deferred
12 taxes at the 28% rate, which is \$0.817 million as shown on lines 2 and 5 of Exhibit
13 MLS-3, page 2. The increase in the corporate tax rate from 21% to 28% represents
14 a 33% tax increase $[(28\% - 21\%) / 21\% = 33\% \text{ tax increase}]$. The computed
15 increases in both current and deferred federal income expenses shown on Exhibit
16 MLS-3, page 2, lines 7 and 8 are consistent with the proposed 33% tax rate increase.
17 The third component is the reduction of the offset to the deferred tax amount to
18 reduce the amount that provides for the flow back of excess deferred taxes
19 (resulting from the reduction of the federal corporate income tax rate from 35% to
20 21% under the TCJA), which was reflected in base rates in the Company's 2018
21 base rate case.

22

1 **Q. Please explain the calculation of the reduction of the flow back of excess**
2 **deferred taxes that would result from an increase in the federal corporate**
3 **income tax rate from 21% to 28%?**

4 A. When there is a change in the federal corporate income tax rate, the IRS
5 normalization rules require that the Company remeasure the accumulated deferred
6 income tax (“ADIT”) reserve as of the date of enactment which results in an excess
7 deferred tax reserve (if the rate decreases) or a deficient deferred tax reserve (if the
8 rate increases).¹ After the passage of the TCJA, the Company recorded a regulatory
9 liability to reflect the change in the excess deferred tax reserve for the tax rate
10 increase that went into effect 1/1/18. The amortization of this excess deferred tax
11 reserve to return the amounts previously collected from customers that is no longer
12 due to the IRS is reflected in the flow back of excess deferred taxes on Exhibit
13 MLS-3, page 2, line 3. When there is subsequent change to the federal corporate
14 income tax rate, another remeasurement occurs and the amount of the deferred
15 income tax reserve is once again adjusted to reflect the new tax rate. In the case of
16 a federal tax rate increase from 21% to 28%, this would result in a reduction to the
17 previous balance of the excess deferred tax reserve which then causes a reduction
18 in the amount of the flow back excess deferred taxes as shown on Exhibit MLS-3,
19 page 2, line 6. The computed reduction in excess flow back is \$5.809 million as
20 shown on MLS-3, page 2, line 9.

¹ Section 13001(d)(3)(A) of the TCJA defines an “excess tax reserve” to mean the excess of the reserve for deferred taxes (as described in § 168(i)(9)(A)(ii)) as of the day before the corporate rate reductions provided in the amendments made by section 13001(a) take effect, over the amount which would be the balance in such reserve if the amount of such reserve were determined by assuming that the corporate tax rate reductions provided in the TCJA were in effect for all prior periods.

1

2 **Q. What would be the total income tax effect from an increase in the federal**
3 **income tax rate from 21% to 28%?**

4 A. Considering the three principal effects described above, the increase in the federal
5 tax rate would increase income tax expense by \$17.638 million in the FPFTY as
6 shown on Exhibit MLS-3, page 2, line 10.

7

8 **Q. What would be the required increase in revenues to reflect the increase from**
9 **21% to 28% in this proceeding?**

10 A. The required additional revenues to cover the increased tax expenses will be taxable
11 to the Company. A tax gross up factor must be applied to the net increase in tax
12 expense. To compute the required increase in revenues, the net tax impact shown
13 on Exhibit MLS-3, page 2, line 10 must be multiplied by an adjusted gross revenue
14 conversion that reflects the higher corporate tax rate. Applying the adjusted gross
15 revenue conversion factor, the revenue increase to cover the incremental income
16 tax expense would be \$28.923 million as shown on Exhibit MLS-3, page 2, line 12.

17

18 **Q. Please explain the difficulty of implementing federal corporate tax rate**
19 **changes under the current system of Pennsylvania rate regulation.**

20 A. The difficulty of implementing federal corporate tax rate changes is illustrated by
21 the implementation of the tax rate reductions created by the TCJA. For companies
22 like Duquesne Light that had planned base rate cases in 2018, the lower tax rate
23 was reflected in those decisions prospectively in early 2019, along with refunds for

1 2018. The Commission set temporary rates for other companies and implemented
2 surcredits on July 1, 2018 to begin the flow through of the tax rate decrease and
3 required those companies to record regulatory liabilities for the first half of 2018.
4 As noted previously in my testimony, this process delayed receipt of the effects of
5 the tax rate change for some time and required retroactive changes to rates
6 previously charged for service. It is more appropriate to adjust rates as expediently
7 as possible to reflect tax rate changes. The FTAC is designed to accomplish that.

8

9 **Q. Is there any precedent for changing base rates for tax rate changes in an**
10 **adjustment mechanism?**

11 A. Yes, Pennsylvania has had a State Tax Adjustment Surcharge (“STAS”) in place
12 for major utility companies for many years. It provides for adjustments to base rates
13 for changes in state taxes and specifically for changes in the tax rate under the
14 Pennsylvania Corporate Net Income Tax.

15

16 **Q. Why is the Company proposing the FTAC now?**

17 A. As I have illustrated, the federal corporate tax rate change contemplated by the
18 current federal administration would have a significant effect on the Company’s
19 costs and cause the Company to earn less than a reasonable return in the FPFTY if
20 adopted and not reflected in the Company’s rates. Such a situation could occur late
21 in 2021 or in 2022 after the record in this case is closed or when the rates set in this
22 proceeding are in effect. In this regard, my understanding is that the current
23 majorities in the federal Congress make it likely that this could happen by the end

1 of 2022. Adopting the FTAC is an appropriate solution to this potential issue and it
2 would provide symmetrical treatment to the Company to the treatment of the tax
3 rate reduction under the TCJA.

4

5 **Q Does this conclude your direct testimony?**

6 A. Yes, it does. I reserve the right to supplement my testimony through the course of
7 this proceeding.

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<u>Item #</u>	<u>Subject Matter</u>
DFR II-D-14	Debt Interest for Income Tax Calculation
DFR II-D-15	Schedule of Taxes Other than Income
DFR II-D-16	Schedule of Current and Deferred Tax Expense
DFR II-D-17	Schedule of Income Tax Refunds
DFR II-D-18	Prepaid and Deferred Income Tax Charges
DFR II-D-19	Federal Corporate Graduated Income Tax Rates
DFR II-D-20	Cost of Removal
DFR II-D-21	Income Tax Gain/Loss Carryovers
DFR II-D-22	Elim of Tax Savings by Payment of Interest on CWIP
DFR II-D-23	Consol. Tax Return Election - §1552
DFR II-D-24	Deferred Taxes Related to Depreciation
DFR II-D-25	Deferred Investment Tax Credits

Duquesne Light Company
Calculation of Consolidated Tax Adjustment
In Thousands (000)

EXHIBIT MLS-2

	Taxable Income 2017	Taxable Income 2018	Taxable Income 2019	
<u>Tax Loss Companies</u>				
DQE HOLDINGS, LLC	(1,541)	(2,194)	(5,644)	
DUQUESNE LIGHT HOLDINGS, INC.	(67,768)	(79,717)	(58,444)	
TEN CONNECTED SOLUTIONS, INC.	-	-	(33)	
THE EFFICIENCY NETWORK, INC.	-	-	(2,019)	
Total Tax Loss	(69,308)	(81,910)	(66,140)	
<u>Tax Positive Companies</u>				
DUQUESNE LIGHT COMPANY	5,120	93,302	153,693	
MONONGAHELA LIGHT AND POWER	800	-	-	
DUQUESNE FIBER COMPANY	997	-	-	
DES CORPORATE SERVICES, INC.	25	(2)	-	
DQE ENTERPRISES, INC.	52	116	143	
DQE CAPITAL CORPORATION	2	77	(1)	
DQE SYSTEMS, INC.	10,214	-	-	
Total Taxable Income	17,209	93,494	153,834	
Total Consolidated Income/(Loss)	(52,099)	11,583	87,695	
% of Total	29.75%	99.80%	99.91%	
Total Allocated Tax Loss	(20,618)	(81,743)	(66,079)	(56,147)
Distribution allocation				49.290% [a]
Loss allocated to Distribution				(27,675)
Federal Tax rate				21.0%
Consolidated Tax Adjustment				(5,812)

[a] Source: Mr. Gorman testimony, Statement #15, Jurisdictional Separation Study Exhibit 6-8A, JSS Factors - FedTax_Pres Distribution percentage

DUQUESNE LIGHT COMPANY
CALCULATION OF STATE AND FEDERAL INCOME TAXES
(\$ in Thousands)
INCOME TAXES

EXHIBIT **MLS - 3**
PAGE **1**

Line #	Description	[1] Reference	[2]	[3] Pro forma Proposed Rates FPFTY	[4] Ratemaking Adjustments	[5] Pro forma Proposed Rates FPFTY	Source
1	Operating Revenues			\$ 654,141		\$ 654,141	
2	Less: O&M Expenses & TOTI			\$ 271,825		271,825	
3	Book Depreciation			162,106		162,106	
4	Interest Expense			45,529		45,529	
5	Operating Income before Taxes			<u>\$ 174,681</u>	\$ -	<u>\$ 174,681</u>	Exhibit 2, D-22, L 7, col 9
6	Add: Premature Property Losses/ Amortizations			-			
7	Depr- Straight Line Book Depr - Remaining Life			162,106		\$ 162,106	Exhibit 2, D-22, L 13, col 6
8	Taxable Meals & Entertainment			-			
9	Total			<u>\$ 162,106</u>	\$ -	<u>\$ 162,106</u>	
	Deduct:						
10	State Tax Depreciation			123,435	-	123,435	Exhibit 2, D-22, L 14, col 6
11	Normalized Tax Repairs and 263A			59,913		59,913	Exhibit 2, D-22, L 8 + 9, col 9
12	Cost of Removal, net Salvage Amort			1,951		1,951	Exhibit 2, D-22, L 10 + 11, col 9
13	Total			<u>\$ 185,299</u>	\$ -	<u>\$ 185,299</u>	
14	State Taxable Income	L 5 + 9 - 13		151,488	-	151,488	Agrees to Exhibit 2, D-22, L 16, col 9
	State Income At:						
15	Historic, Future and Fully Projected At 9.99%	L 14 x 9.99%		15,134	-	15,134	Exhibit 2, D-22, L 17, col 9
16	Taxable Income after State Income Tax	L 15 - L 16		136,354	-	136,354	
17	Add: Cost Of Removal Non Adr Property						
18	ACRS On Post 1980 Assets			-	-	-	
19	Add: State Tax Depreciation			123,435	-	123,435	Exhibit 2, D-22, L 14, col 6
20	Deduct: Federal Tax Depreciation			102,474	-	102,474	Exhibit 2, D-22, L 24, col 6
21	Income Subject To Federal Income Tax	L 16 + 19 - 20		<u>\$ 157,315</u>	\$ -	<u>\$ 157,315</u>	Agrees to Exhibit 2, D-22, L 26, col 9
22	Federal Income Tax at 21%	L 21 x 21%				\$ 33,036	[a]
23	Federal Income Tax at 28%	L 21 x 28%				\$ 44,048	[b]
24	Increase in Federal income tax expense	Line 23 - 22				\$ 11,012	

DUQUESNE LIGHT COMPANY
CALCULATION OF STATE AND FEDERAL INCOME TAXES
(\$ in Thousands)
INCOME TAXES

EXHIBIT **MLS - 3**
PAGE **2**

Line #	Description	[1] Reference	[2] Net Tax Effect	[3] Source / Notes:
1	Federal- Current (Page 1, Column 4, Line 23)		33,036	[a]
2	Federal- Deferred		2,456	Exhibit 2, D-22, L 31+32, col 9
3	Federal- EDIT amortization		(8,857)	Exhibit 2, D-22, L 30, col 9
<u>Adjust: at 28%</u>				
4	Federal- Current (Page 1, Column 4, Line 24)		44,048	[b]
5	Federal- Deferred		3,273	Calculated
6	Federal- EDIT amortization		(3,048)	Calculated
<u>Total Tax Increase</u>				
7	Federal- Current	L 4 - L1	11,012	Line 1 x 33%
8	Federal- Deferred	L 5 - L 2	817	Line 2 x 33%
9	Federal- EDIT amortization	L 9 - L 6	5,809	
10	Effect of 28% Tax Increase On Income (A)	Sum L 7 to 9	17,638	
11	Gross Revenue Conversion Factor	L 22, 28% Rate	1.639785	
12	Revenue Deficiency	L 14 x 15	28,923	
			<u>21% Rate</u>	<u>28% Rate</u>
13	Statutory State Tax Rate		9.99%	9.99%
14	Statutory Federal Tax Rate		21.00%	28.00%
15	1 minus State Tax Rate		90.010%	90.010%
16	Federal Rate multiplied by (1 minus State Tax Rate)		18.902%	25.203%
17	Effective Tax Rate		28.892%	35.193%
18	1 minus Effective Tax Rate (Complement Tax Rate)		0.711079	0.648072
19	Reciprocal Tax Gross Up Factor		1.406314	1.543038
20	Effective Tax Rate with GRT		33.088%	39.016%
21	Income Tax Factor for Gross Revenue (includes GRT)		0.669125	0.609836
22	Gross Revenue Conversion Factor		1.494489	1.639785
				<u>DIFFERENCE</u>
				<u>Rate Increase %</u>
				0.00%
				7.00%
				0.00%
				6.30%
				6.30%
				-6.30%
				33.3%

Duquesne Light Company
Direct Testimony of Paul R. Moul
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GLOSSARY OF ACRONYMS AND DEFINED TERMS

ACRONYM	DEFINED TERM
ADIT	Accumulated Deferred Income Taxes
AFUDC	Allowance for Funds Used During Construction
β	Beta
b	Represents the retention rate that consists of the fraction of earnings that are not paid out as dividends
$b \times r$	Represents internal growth
CAPM	Capital Asset Pricing Model
CCR	Corporate Credit Rating
CE	Comparable Earnings
CWIP	Construction Work in Progress
DCF	Discounted Cash Flow
DSIC	Distribution System Improvement Charge
EE&C	Energy Efficiency and Conservation Program
FOMC	Federal Open Market Committee
IGF	Internally Generated Funds
g	Growth rate
lev	Leverage modification
LT	Long Term
M&M	Modigliani & Miller
MPL	Minimum pension liability
OCI	Other Comprehensive Income
POLR	Provider of last resort
PPUC	Pennsylvania Public Utility Commission
r	represents the expected rate of return on common equity
Rf	Risk-free rate of return
Rm	Return on the market
RP	Risk Premium
RTO	Regional Transmission Organizations

DIRECT TESTIMONY OF PAUL R. MOUL

INTRODUCTION AND SUMMARY OF RECOMMENDATION

1 **Q. Please state your name, occupation and business address.**

2 A. My name is Paul Ronald Moul. My business address is 251 Hopkins Road,
3 Haddonfield, New Jersey 08033-3062. I am Managing Consultant at the firm P.
4 Moul & Associates, an independent financial and regulatory consulting firm. My
5 educational background, business experience and qualifications are provided in
6 Appendix A, which follows my direct testimony.

7 **Q. What is the purpose of your testimony?**

8 A. My testimony presents evidence, analysis and a recommendation concerning the
9 appropriate rate of return that the Pennsylvania Public Utility Commission
10 (“PPUC” or the “Commission”) should recognize in the determination of the
11 revenues that Duquesne Light Company (“Duquesne Light” or the “Company”) should
12 realize as a result of this proceeding. My analysis and recommendation are
13 supported by the detailed financial data contained in Exhibit PRM-1, which is a
14 multi-page document divided into fourteen (14) schedules.

15 **Q. Based upon your analysis, what is your conclusion concerning the appropriate
16 cost of common equity and rate of return for the Company?**

17 A. My conclusion is that the Company’s appropriate rate of return on common equity
18 is 10.95%. This return falls within the range of results of the cost of equity models.
19 In determining the rate of return on common equity, the Commission should
20 consider the Company’s system security, commitment to safety, infrastructure
21 investment, and high quality of customer service. The Company’s superior
22 performance in these areas are described in the testimony of Mr. Davis and should

DIRECT TESTIMONY OF PAUL R. MOUL

1 be recognized by the Commission in its determination of the Company's rate of
2 return. With this return, I have presented on page 1 of Schedule 1 the weighted
3 average cost of capital, which is 7.84%. The Company's proposed rate of return is
4 shown below:

<u>Type of Capital</u>	<u>Ratios</u>	<u>Cost Rate</u>	<u>Weighted Cost Rate</u>
Long-Term Debt	46.65%	4.29%	2.00%
Common Equity	<u>53.35%</u>	10.95%	<u>5.84%</u>
Total	<u>100.00%</u>		<u>7.84%</u>

5 The resulting overall cost of capital, which is the product of weighting the
6 individual capital costs by the proportion of each respective type of capital, should,
7 if adopted by the Commission, establish a compensatory level of return for the use
8 of capital and provide the Company with the ability to attract capital which is
9 essential to maintaining a safe, reliable and resilient network.

10 **Q. Are there unusual factors that you included in your analysis of the cost of equity**
11 **for Duquesne Light that make this case unique?**

12 A. Yes. My cost of equity analysis reflects the impact of the coronavirus pandemic.
13 This event had a significant impact on the capital markets -- both debt and equity.
14 Extraordinary events around the COVID-19 pandemic produced significant turmoil
15 that has rocked the stock and bond markets beginning in the February-March 2020
16 time frame. During this period, we saw abrupt reaction to the coronavirus
17 pandemic and declines in the price of crude oil. These events led to the end of the
18 record-setting 128-month economic expansion. As a recession began in February

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1 2020, extraordinary actions were taken by the Federal Open Market Committee
2 (“FOMC”) to address these disruptions. I have considered these events as they
3 impact the inputs that I used in the various models of the cost of equity. That is to
4 say, I have applied the cost of equity models using input data that follows the
5 beginning of the economic recession.

6 **Q. What background information have you considered in reaching a conclusion**
7 **concerning the Company’s cost of capital?**

8 A. Duquesne Light is wholly-owned subsidiary of Duquesne Light Holdings, Inc.
9 (“DLH” or the “Parent Company”). The Company provides electric delivery
10 service to approximately 605,000 customers in Allegheny and Beaver counties. In
11 2019, electric sales in MWh for Duquesne Light were comprised of approximately
12 32% to residential, 48% to commercial, 20% to industrial customers. The Company
13 is also the default service provider, or provider of last resort (“POLR”), and obtains
14 the energy needs of its customers that use POLR service from third party suppliers.

15 **Q. How have you determined the cost of common equity in this case?**

16 A. The cost of common equity is established using capital market and financial data
17 relied upon by investors to assess the relative risk, and hence the cost of equity, for
18 an electric utility, such as Duquesne Light. In this regard, I relied on four well-
19 recognized measures of the cost of equity: The Discounted Cash Flow (“DCF”)
20 model, the Risk Premium (“RP”) analysis, the Capital Asset Pricing Model
21 (“CAPM”), and the Comparable Earnings (“CE”) approach. The results of a variety
22 of approaches indicate that the Company’s rate of return on common equity is
23 10.95%.

DIRECT TESTIMONY OF PAUL R. MOUL

1 **Q. In your opinion, what factors should the Commission consider when**
2 **determining the Company’s cost of capital in this proceeding?**

3 A. The Commission’s rate of return allowance must be set to cover the Company’s
4 interest and dividend payments, provide a reasonable level of earnings retention,
5 produce an adequate level of internally generated funds to meet increasing capital
6 requirements, be commensurate with the risk to which the Company’s capital is
7 exposed, assure confidence in the financial integrity of the Company, support
8 reasonable (i.e. investment grade) credit quality, and allow the Company to raise
9 capital on reasonable terms. The return that I propose fulfills these established
10 standards of a fair rate of return set forth by the landmark Bluefield and Hope
11 cases.¹ That is to say, my proposed rate of return is commensurate with returns
12 available on investments having corresponding risks.

13 **Q. What factors have you considered in measuring the cost of equity in this case?**

14 A. The models that I used to measure the cost of common equity for the Company
15 were applied with market and financial data developed from my proxy group of
16 eleven (11) electric companies. The criteria that I used to assemble the proxy group
17 will be described later in my testimony. The companies in the electric proxy group
18 are identified on page 2 of Schedule 3. I will refer to these companies as the
19 “Electric Group” throughout my testimony.

20 **Q. How have you performed your cost of equity analysis with the market data for**
21 **the Electric Group?**

¹Bluefield Water Works & Improvement Co. v. P.S.C. of West Virginia, 262 U.S. 679 (1923) and F.P.C. v. Hope Natural Gas Co., 320 U.S. 591 (1944).

DIRECT TESTIMONY OF PAUL R. MOUL

1 A. I have applied the models/methods for estimating the cost of equity using the
2 average data for the Electric Group. I have not measured separately the cost of
3 equity for the individual companies within the Electric Group. By employing group
4 average data, rather than individual Company's analysis, I have helped to minimize
5 the effect of extraneous influences on the market data for an individual company.

6 **Q. Please summarize your cost of equity analysis.**

7 A. My cost of equity determination was derived from the results of the
8 methods/models identified above, and revealed on page 2 of Schedule 1. In
9 general, the use of more than one method provides a superior foundation to arrive at
10 the cost of equity. At any point in time, reliance on a single method can provide an
11 incomplete measure of the cost of equity. The specific application of these
12 methods/models will be described later in my testimony. The following table,
13 derived from the model results presented on page 2 of Schedule 1, provides a
14 summary of the indicated costs of equity using each of these approaches.

	<u>Electric Group</u>
DCF	10.52%
RP	10.10%
CAPM	12.54%
Comparable Earnings	12.60%

15 These returns that provide the range of the cost of equity from 10.10% to 12.54%
16 using the market-based models, i.e., Discounted Cash Flow ("DCF"), Risk
17 Premium, and Capital Asset Pricing Model ("CAPM"). Furthermore, the

DIRECT TESTIMONY OF PAUL R. MOUL

1 Comparable Earnings method confirms the reasonableness of the range defined by
2 the market based models. From these measures of the cost of equity, I recommend
3 that the Company's rate of return on common equity be set at 10.95%, which is
4 within the range of results reflected in the above table. The testimony of Mr. Davis
5 and Mr. Morris summarize the many initiatives that the Company has undertaken,
6 which have produced high quality service, along with superior customer service and
7 an exceptional safety record. The Commission should consider these factors when
8 setting the Company's cost of equity in this case. The Company should be granted
9 an opportunity to earn a rate of return on common equity of at least 10.95%. I also
10 believe my recommended cost of equity is appropriate in this case because there is
11 always the potential that the Company may not actually achieve its allowed rate of
12 return in the current economic environment. Uncertainty in this regard is related to
13 unanticipated increases in operating and maintenance expenses and the impact on
14 commercial and industrial sales during this recessionary period. My
15 recommendation should be viewed as the minimum necessary to satisfy investors'
16 expectations. It is important that the Company have a reasonable opportunity to
17 earn its cost of capital and that way, sustain its ability to attract and retain capital at
18 the level needed to support the increased demand for capital investment.

ELECTRIC UTILITY RISK FACTORS

19
20 **Q. Please identify some of the factors that make the electric utility industry**
21 **generally different today than it was in the past.**

22 **A.** Aside from its traditional responsibility to maintain reliability and comply with the
23 mandates of the Commission, a different set of risks now exists for the electric

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1 delivery business in Pennsylvania. The potential expansion of distributed
2 generation will have an increasing influence on the business of electric-delivery
3 utilities. The obligation to serve represents a key risk factor for the local delivery of
4 electricity. The risks facing the electric utilities are clearly different from those that
5 existed in the past. Investors generally are risk-averse, and with increased
6 uncertainty will require compensation for higher risk.

7 **Q. Have these changes brought about increases in the risks facing electric utilities**
8 **generally?**

9 A. Electric utilities generally are faced with meaningful changes in the fundamentals
10 that affect their operations, while retaining the obligation to serve under cost of
11 service pricing that continues to dominate its business profile. The risk of
12 distributed generation is a concern, and could have an increasing influence on the
13 business of electric delivery utilities. With technological advances in micro-
14 turbines, potential commercialization of battery systems, development of wind and
15 solar power, and the creation of micro-grids, utilities face the potential for bypass
16 and the resulting declines in transmission and distribution revenues. That is to say,
17 the development of distributed generation and local alternative energy has the
18 potential to displace delivery revenue that can impact the incumbent utility's
19 financial profile. This risk is exacerbated by net metering rules that require offsets
20 against distribution rates even though distribution costs may not be reduced as a
21 result of the installation of distributed generation.

22 The cost to replace aging infrastructure and to enhance reliability and
23 resiliency, and address cyber threats, also adds to the risk of electric delivery

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1 utilities, such as Duquesne Light, because these expenditures increase costs without
2 any concomitant increase in revenues, except through regulatory approved rate
3 increases, such as the Distribution System Improvement Charge (“DSIC”). The
4 Company continues to make substantial investments to harden its system and
5 expand its vegetation management practices to reduce the number and duration of
6 storm-related outages experienced by customers. The DSIC contains a variety of
7 limitations that will not eliminate the need for periodic rate cases to cover the
8 significant new investment that is being made by Duquesne Light. Duquesne Light
9 has also been engaged in an energy efficiency and conservation (“EE&C”)
10 program, pursuant the programs mandated by Act 129 of 2008, P.L. 1592 (“Act
11 129”). Reductions in revenues resulting from reductions in usage and demand the
12 Company is required to achieve under its Commission-mandated EE&C program
13 can be reflected only on a prospective basis in base rate cases, which can have an
14 adverse impact on the Company between rate cases.

15 **Q. Are there other specific risk issues facing the Company?**

16 A. Yes. Energy deliveries to commercial and industrial customers, which represent
17 68% of the Company’s energy deliveries, are usually thought to be of higher risk
18 than to residential customers. Success in this segment of the Company’s market is
19 subject to the business cycle and pressures from alternative providers. Moreover,
20 external factors also can influence deliveries to these customers, which face
21 competitive pressure on their own operations from other facilities outside the
22 utility’s service territory.

23 In addition, significant efforts to encourage conservation pursuant to the

DIRECT TESTIMONY OF PAUL R. MOUL

1 requirements of Act 129 create a risk that Duquesne Light's distribution revenues
2 will likely decline between base rate cases.

3 **Q. Please indicate how the Company's risk profile is affected by its construction**
4 **program.**

5 A. The Company is faced with the requirement to undertake investment to maintain
6 and upgrade existing facilities in its service territory and to meet growth. Over the
7 next five years (i.e., 2021 through 2025), the Company's total capital expenditures
8 are expected to be approximately \$1,826.1 million. These expenditures will
9 represent approximately 52.4% ($\$1,826.1 \text{ million} \div \$3,487.3 \text{ million}$) of the net
10 utility plant at December 31, 2020. A fair rate of return for the Company represents
11 a key to a financial profile that will provide the Company with the ability to raise
12 the capital, in all market conditions to meet its needs, and to satisfy investor
13 requirements. In the situation where additional capital is required, as shown by the
14 construction expenditures indicated above, the regulatory process must establish a
15 return on equity that provides a reasonable opportunity for the Company to actually
16 achieve its cost of capital. This is especially important for Duquesne Light due to
17 its smaller size and the magnitude of its construction program.

FUNDAMENTAL RISK ANALYSIS

18
19 **Q. Is it necessary to conduct a fundamental risk analysis to provide a framework**
20 **for a determination of a utility's cost of equity?**

21 A. Yes. It is necessary to establish a company's relative risk position within its
22 industry through a fundamental analysis of various quantitative and qualitative
23 factors that bear upon investors' assessment of overall risk. The qualitative factors

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1 that bear upon the Company's risk have already been discussed. The quantitative
2 risk analysis follows. The items that influence investors' evaluation of risk and
3 their required returns were described above. For this purpose, I compared
4 Duquesne Light to the S&P Public Utilities, an industry-wide proxy consisting of
5 various regulated businesses, and to the Electric Group.

6 **Q. What are the components of the S&P Public Utilities?**

7 A. The S&P Public Utilities is a widely recognized index that is comprised of electric
8 power and natural gas companies. These companies are identified on page 3 of
9 Schedule 4.

10 **Q. What criteria did you employ to assemble the Electric Group?**

11 A. The Electric Group companies have the following common characteristics: (i) have
12 publicly-traded common stock, (ii) are contained in The Value Line Investment
13 Survey and are classified in the Electric Utility East group, along with additional
14 companies that are relatively small, (iii) are not currently the target of an announced
15 merger or acquisition, (iv) are not engaged in the construction of a nuclear
16 generating plant, and (v) have not recently reduced their common dividend. It
17 would be inappropriate to include a company that is a target of a takeover in a
18 proxy group because the stock price of that company usually does not reflect its
19 underlying fundamentals. This situation is different from the company that initiates
20 the acquisition, which will be the surviving entity. My Electric Group obtained
21 from the Value Line Investment Survey consists of the following companies:
22 AVANGRID, Inc., Consolidated Edison, Duke Energy, Eversource Energy, Exelon
23 Corp., FirstEnergy Corp., MGE Energy, NextEra Energy, Otter Tail Corp., PPL

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1 Corp., and Public Service Enterprise Group.

2 **Q. Is knowledge of a utility's bond rating an important factor in assessing its risk**
3 **and cost of capital?**

4 A. Yes. Knowledge of a company's credit quality rating is important because the cost
5 of each type of capital is directly related to the associated risk of the firm. So, while
6 a company's credit quality risk is shown directly by the rating and yield on its
7 bonds, these relative risk assessments also bear upon the cost of equity. This is
8 because a firm's cost of equity is represented by its borrowing cost plus
9 compensation to recognize the higher risk of an equity investment compared to
10 debt.

11 **Q. How do the bond ratings compare for Duquesne Light, the Electric Group, and**
12 **the S&P Public Utilities?**

13 A. For Duquesne Light, its Long Term ("LT") issuer rating is A3 from Moody's
14 Investors Service ("Moody's") and the corporate credit rating ("CCR") is BBB+
15 from Standard & Poor's Corporation ("S&P"). The LT issuer rating by Moody's
16 and the CCR designation by S&P focuses upon the credit quality of the issuer of the
17 debt, rather than upon the debt obligation itself. The testimony of Mr. James
18 Milligan, the Company's Treasurer, provides further detail on the Company's credit
19 ratings. For the Electric Group, the average LT issuer rating is A2 from Moody's
20 and the average CCR is A- from S&P. For the S&P Public Utilities, the average
21 composite rating is A3 by Moody's and BBB+ by S&P. Many of the financial
22 indicators that I will subsequently discuss are considered during the rating process.
23 In this regard, the Company's credit quality is similar to the Electric Group (e.g.

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1 Duquesne Light's Moody's rating is one notch weaker than the Electric Group and
2 its S&P rating is also one notch weaker).

3 **Q. How do the financial data compare for Duquesne Light, the Electric Group,
4 and the S&P Public Utilities?**

5 A. The broad categories of financial data that I will discuss are shown on Schedules 2,
6 3, and 4. The data cover the five-year period 2015-2019. The important categories
7 of relative risk may be summarized as follows:

8 Size. In terms of capitalization, Duquesne Light is much smaller than the
9 average size of the Electric Group and the S&P Public Utilities. All other things
10 being equal, a smaller company is riskier than a larger company because a given
11 change in revenue and expense has a proportionately greater impact on a small firm.
12 In addition, Duquesne Light serves a concentrated geographic area, and in
13 particular, an urban area that is often more costly to service. As I will demonstrate
14 later, the size of a firm can impact its cost of equity. This is the case for Duquesne
15 Light.

16 Market Ratios. Market-based financial ratios provide a partial indication of
17 the investor-required cost of equity. If all other factors are equal, investors will
18 require a higher rate of return on equity for companies that exhibit greater risk, in
19 order to compensate for that risk. That is to say, a firm that investors perceive to
20 have higher risks will experience a lower price per share in relation to expected

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1 earnings.²

2 There are no market ratios available for Duquesne Light because the
3 Company's stock is not traded. The five-year average price-earnings multiple for
4 the Electric Group was similar to the S&P Public Utilities. The five-year average
5 dividend yield was slightly higher for the Electric Group than the S&P Public
6 Utilities. The average market-to-book ratio for the Electric Group was lower than
7 the S&P Public Utilities.

8 Common Equity Ratio. The level of financial risk is measured by the
9 proportion of long-term debt and other senior capital that is contained in a
10 company's capitalization. Financial risk is also analyzed by comparing common
11 equity ratios (the complement of the ratio of debt and other senior capital). That is
12 to say, a firm with a high common equity ratio has lower financial risk, while a firm
13 with a low common equity ratio has higher financial risk. The five-year average
14 common equity ratios, based on permanent capital, were 52.5% for Duquesne Light,
15 49.8% for the Electric Group, and 42.2% for the S&P Public Utilities. The average
16 common equity ratio in 2019 was 48.1% for the Electric Group and reflected a
17 range of common equity ratios from 25.8% to 66.3%. The common equity ratio
18 proposed by Duquesne Light in this case of 53.35%, is within the range of common
19 equity ratios for the Electric Group.

20 Return on Book Equity. Greater variability (i.e., uncertainty) of a firm's

²For example, two otherwise similarly situated firms each reporting \$1.00 in earnings per share would have different market prices at varying levels of risk (i.e., the firm with a higher level of risk will have a lower share value, while the firm with a lower risk profile will have a higher share value).

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1 earned returns signifies relatively greater levels of risk, as shown by the coefficient
2 of variation (standard deviation ÷ mean) of the rate of return on book common
3 equity. The higher the coefficients of variation, the greater degree of variability.
4 For the five-year period, the coefficients of variation were 0.132 (1.5% ÷ 11.4%)
5 for Duquesne Light, 0.084 (0.8% ÷ 9.5%) for the Electric Group, and 0.049 (0.5% ÷
6 10.2%) for the S&P Public Utilities. The earnings variability for Duquesne Light
7 was significantly higher than the Electric Group and the S&P Public Utilities,
8 indicating that the Company has higher risk.

9 Operating Ratios. I have also compared operating ratios (the percentage of
10 revenues consumed by operating expense, depreciation and taxes other than income
11 taxes).³ The complement of the operating ratio is the operating margin which
12 provides a measure of profitability. The higher the operating ratio, the lower the
13 operating margin. The five-year average operating ratios were 72.3% for Duquesne
14 Light, 77.7% for the Electric Group, and 78.8% for the S&P Public Utilities. The
15 operating risk for Duquesne Light is below that for to the Electric Group and the
16 S&P Public Utilities, thus indicating lower risk.

17 Coverage. The level of fixed charge coverage (i.e., the multiple by which
18 available earnings cover fixed charges, such as interest expense) provides an
19 indication of the earnings protection for creditors. Higher levels of coverage, and
20 hence earnings protection for fixed charges, are usually associated with superior
21 grades of creditworthiness. The five-year average interest coverage (excluding

³The complement of the operating ratio is the operating margin which provides a measure of profitability. The higher the operating ratio, the lower the operating margin.

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1 Allowance for Funds Used During Construction (“AFUDC”)) was 4.92 times for
2 Duquesne Light, 3.81 times for the Electric Group, and 3.22 times for the S&P
3 Public Utilities. The higher interest coverage for Duquesne Light can be traced to
4 its lower proportion of debt in its capital structure.

5 Quality of Earnings. Measures of earnings quality usually are revealed by
6 the percentage of AFUDC related to income available for common equity, the
7 effective income tax rate, and other cost deferrals. These measures of earnings
8 quality usually influence a firm’s internally generated funds because poor quality of
9 earnings would not generate high levels of cash flow. Quality of earnings has not
10 been a significant concern for Duquesne Light, the Electric Group, and the S&P
11 Public Utilities.

12 Internally Generated Funds. Internally generated funds (“IGF”) provide an
13 important source of new investment capital for a utility and represent a key measure
14 of credit strength. Historically, the five-year average percentage of IGF to capital
15 expenditures was 80.0% for Duquesne Light, 77.7% for the Electric Group, and
16 74.1% for the S&P Public Utilities. The IGF percentages were fairly similar for
17 Duquesne Light, the Electric Group, and the S&P Public Utilities, albeit the
18 Company’s ratio was higher.

19 Betas. The financial data that I have been discussing relate primarily to
20 company-specific risks. Market risk for firms with publicly-traded stock is
21 measured by beta coefficients. Beta coefficients attempt to identify systematic risk,

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1 i.e., the risk associated with changes in the overall market for common equities.⁴
2 Value Line publishes such a statistical measure of a stock's relative historical
3 volatility to the rest of the market. A comparison of market risk is shown by the
4 Value Line beta of .88 as the average for the Electric Group (see page 2 of Schedule
5 3), and .91 as the average for the S&P Public Utilities (see page 3 of Schedule 4).
6 The systematic risk was slightly lower for the Electric Group as compared to the
7 S&P Public Utilities.

8 **Q. Please summarize your risk evaluation of the Company and the Electric**
9 **Group.**

10 A. The risk of Duquesne Light parallels that of the Electric Group in certain respects.
11 However, Duquesne Light is much smaller than the average size of the Electric
12 Group and its earnings are much more variable. The Company's lower financial
13 risk (i.e., higher common equity ratio) provides a partial offset to these high-risk
14 factors. Lower risk indicators for the Company are its operating ratio and interest
15 coverages. Its quality of earnings and IGF to construction has been similar to the
16 Electric Group. Overall, the results from the Electric Group provide a conservative,
17 albeit an understatement, of the Company's cost of equity. Indeed, the size of
18 Duquesne Light, its much more variable returns, and the somewhat weaker credit
19 rating suggests that the Electric Group provides an understatement of the

⁴Beta is a relative measure of the historical sensitivity of the stock's price to overall fluctuations in the New York Stock Exchange Composite Index. The "Beta coefficient" is derived from a regression analysis of the relationship between weekly percentage changes in the price of a stock and weekly percentage changes in the NYSE Index over a period of five years. The betas are adjusted for their long-term tendency to converge toward 1.00. A common stock that has a beta less than 1.0 is considered to have less systematic risk than the market as a whole and would be expected to rise and fall more slowly than the rest of the market. A stock with a beta above 1.0 would have more systematic risk.

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1 Company's cost of equity.

2 **CAPITAL STRUCTURE RATIOS**

3 **Q. Please explain the selection of capital structure ratios for Duquesne Light.**

4 A. In the situation where the operating public utility raises its own long-term debt
5 directly in the capital markets, as is the case for Duquesne Light, it is proper to
6 employ the capital structure ratios and senior capital cost rates of the regulated
7 public utility for rate of return purposes. Furthermore, consistency requires that the
8 embedded cost rate of the Company's senior securities also be employed. This
9 procedure is consistent with the procedures used by the Commission in prior rate
10 cases.

11 **Q. Does Schedule 5 provide the capitalization and capital structure ratios you**
12 **have considered?**

13 A. Yes. Schedule 5 presents Duquesne Light's capitalization and related capital
14 structure at December 31, 2020, the end of the historic test year ("HTY"). Also
15 shown on Schedule 5 is the Duquesne Light's estimated capital structure at
16 December 31, 2021, which is the end of the future test year ("FTY"), and at
17 December 31, 2022, which is the end of the fully projected future test year
18 ("FPFTY"). During the FPFTY, the Company's capital structure reflects the
19 projected issuance of \$150 million of first mortgage bonds and the Company's
20 projection of retained earnings growth.

21 Also reflected on Schedule 5 are several adjustments to the capital structure.

22 The first adjustment is related to the call premiums on the early redemption or

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1 refunding of high cost long-term debt. The second adjustment relates to the
2 elimination of accumulated Other Comprehensive Income (“OCI”).

3 **Q. Please describe the first adjustment.**

4 A. I have adjusted the principal amounts of long-term debt to exclude the amounts
5 used to finance premiums on the early redemption of high cost long-term debt. To
6 do otherwise would deny Duquesne Light the full return on the premiums paid to
7 redeem this high cost capital since additional amounts of capital were issued to pay
8 the call premiums. The amounts issued to finance the call premiums do not increase
9 the Company's rate base. That is to say, no additional rate base was created through
10 additional debt that was necessary to finance these transactions, and therefore an
11 adjustment is required to provide the return necessary to service the additional
12 capital. Hence, Duquesne Light's long-term debt amounts must be adjusted for this
13 disparity in order that the return necessary to service the capitalization is produced
14 from rate base investment times the overall rate of return.

15 This adjustment is equitable since customers receive the cost savings
16 resulting from these refinancing in the form of a lower overall rate of return, and
17 Duquesne Light recovers all costs incurred in providing these benefits to the
18 customers. To accomplish these savings, the Company paid the debt holders a
19 premium for surrendering its securities prior to maturity. These premiums
20 represented an investment made by Duquesne Light to reduce its overall cost of
21 capital. Since the reduced interest costs are reflected in the lower cost of capital to
22 ratepayers, it is appropriate that the Company recover the costs incurred to produce
23 these savings. This includes both a return of and return on the unamortized

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1 premiums. Adjusting the principal amounts in the capital structure provides a
2 return on the premium as a part of the embedded cost rates of capital.

3 **Q. Please explain the second adjustment.**

4 A. The accumulated OCI must be eliminated from the capital structure for ratesetting
5 purposes. OCI arises from a variety of sources, including: minimum pension
6 liability (“MPL”), foreign currency hedges, unrealized gains and losses on
7 securities available for sale, interest rate swaps, and other cash flow hedges. The
8 accumulated OCI associated with the Company’s pension and postretirement plans
9 must be excluded from the common equity because it does not represent funds
10 available to the Company that could be used to finance its rate base.

11 **Q. What capital structure ratios do you recommend be adopted for rate of return
12 purposes in this proceeding?**

13 A. Since ratemaking is prospective, the rate of return should reflect known changes
14 that will occur during the course of the fully projected future test year, at a
15 minimum, and should consider conditions that will exist during the period of time
16 the proposed rates will be effective. As a result, I will adopt the Company's FPFTY
17 capital structure ratios of 46.65% long-term debt and 53.35% common equity.
18 These capital structure ratios are the best approximation of the mix of capital the
19 Company will employ to finance its rate base during the period new rates are in
20 effect. Short-term debt has been excluded from these ratios because the
21 Commission’s approved practice is to assign short-term debt to CWIP in the
22 calculation of AFUDC. Hence, the cost of short-term debt is capitalized through
23 AFUDC and plays no role in setting base rates. For example, the short-term debt

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1 for the fully projected future test year shown on Schedule 5 (i.e., \$104.3 million
2 average short-term debt in 2022 with an \$11.0 million short-term debt balance at
3 December 31, 2022) is less than the associated CWIP balances of \$339.7 million at
4 December 31, 2022. This means that all short-term debt is being used by the
5 Company to finance CWIP.

COST OF SENIOR CAPITAL

7 **Q. What cost rate have you assigned to the debt portion of Duquesne Light's**
8 **capital structure?**

9 A. Consistency with the capital structure ratios for the Company requires that the
10 embedded cost rates of Duquesne Light's senior securities must also be employed.
11 This procedure is consistent with the ratesetting procedures used by the
12 Commission in prior Duquesne Light rate cases. The determination of the cost of
13 debt is essentially an arithmetic exercise. This is due to the fact that the Company
14 has contracted for the use of this capital for a specific period of time at a specified
15 cost rate. As shown on page 1 of Schedule 6, the actual embedded cost rate of long-
16 term debt was 4.39% at December 31, 2020. By December 31, 2022, the embedded
17 debt cost rate is estimated to be 4.29%, as shown on page 3 of Schedule 6. For the
18 new issue of debt in the FPFTY, the Company expects this issue to have a 3.50%
19 coupon rate. The details leading to the development of the individual effective cost
20 rates for each series of long-term debt, using the cost rate to maturity technique, are
21 shown on page 4 of Schedule 6. The cost rate, or yield to maturity ("ytm"), used on
22 page 4 of Schedule 6 is the rate of discount that equates the present value of all
23 future interest and principal payments with the net proceeds of the bond.

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1 I will adopt the 4.29% embedded cost of long-term debt at December 31,
2 2022, as shown on page 3 of Schedule 6. This rate is related to the amount of long-
3 term debt shown on Schedule 5 which provides the basis for the 46.65% long-term
4 debt ratio. In my calculation of the embedded cost of long-term debt, I have
5 recognized the costs associated with the Company's early redemption of high cost
6 debt. As previously explained, it is necessary to compensate Duquesne Light for
7 the costs incurred to lower the embedded debt cost rate which reduces the cost of
8 capital charged to ratepayers.

COST OF EQUITY – GENERAL APPROACH

9
10 **Q. Please describe how you determined the cost of equity for the Company.**

11 A. Although my fundamental financial analysis provides the required framework to
12 establish the risk relationships among Duquesne Light, the Electric Group, and the
13 S&P Public Utilities, the cost of equity must be measured by standard financial
14 models that I identified above. Differences in risk traits, such as size, business
15 diversification, geographical diversity, regulatory policy, financial leverage, and
16 bond ratings must be considered when analyzing the cost of equity.

17 It is also important to reiterate that no one method or model of the cost of
18 equity can be applied in an isolated manner. Rather, informed judgment must be
19 used to take into consideration the relative risk traits of the firm. It is for this reason
20 that I have used more than one method to measure the Company's cost of equity.
21 As I describe below, each of the methods used to measure the cost of equity
22 contains certain incomplete and/or overly restrictive assumptions and constraints
23 that are not optimal. Therefore, I favor considering the results from a variety of

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1 methods. In this regard, I applied each of the methods with data taken from the
2 Electric Group and arrived at a cost of equity of 10.95% for Duquesne Light.

DISCOUNTED CASH FLOW

4 **Q. Please describe the Discounted Cash Flow model.**

5 A. The DCF model seeks to explain the value of an asset as the present value of future
6 expected cash flows discounted at the appropriate risk-adjusted rate of return. In its
7 simplest form, the DCF-determined return on common stock consists of a current
8 cash (dividend) yield and future price appreciation (growth) of the investment. The
9 dividend discount equation is the familiar DCF valuation model, which assumes
10 that future dividends are systematically related to one another by a constant growth
11 rate. The DCF formula is derived from the standard valuation model: $P = D/(k-g)$,
12 where P = price, D = dividend, k = the cost of equity, and g = growth in cash flows.
13 By rearranging the terms, we obtain the familiar DCF equation: $k = D/P + g$. All of
14 the terms in the DCF equation represent investors' assessment of expected future
15 cash flows that they will receive in relation to the value that they set for a share of
16 stock (P). The DCF equation is sometimes referred to as the "Gordon" model.⁵ My
17 DCF results are provided on Schedule 1, page 2, for the Electric Group. The DCF
18 return is 10.52% with the leverage adjustment and 9.06% without the leverage
19 adjustment for the Electric Group. It is apparent that without the leverage
20 adjustment to the DCF that the result is unrealistic. This is obvious due to the

⁵ Although the popular application of the DCF model is often attributed to the work of Myron J. Gordon in the mid-1950's, J. B. Williams explicated the DCF model in its present form nearly two decades earlier.

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1 results of the other models of the cost of equity that provide a considerably higher
2 result.

3 Among other limitations of the model, there is a certain element of
4 circularity in the DCF method when applied in rate cases. This is because
5 investors' expectations for the future depend upon regulatory decisions. In turn,
6 when regulators depend upon the DCF model to set the cost of equity, they rely
7 upon investor expectations that include an assessment of how regulators will decide
8 rate cases. Due to this circularity, the DCF model may not fully reflect the true risk
9 of a utility.

10 **Q. What is the dividend yield component of a DCF analysis?**

11 A. The dividend yield reveals the portion of investors' cash flow that is generated by
12 the return provided by the dividends an investor receives. It is measured by the
13 dividends per share relative to the price per share. The DCF methodology requires
14 the use of an expected dividend yield to establish the investor-required cost of
15 equity. For the twelve months ended December 2020, the monthly dividend yields
16 are shown on Schedule 7. The month-end prices were adjusted to reflect the
17 buildup of the dividend in the price that has occurred since the last ex-dividend date
18 (i.e., the date by which a shareholder must own the shares to be entitled to the
19 dividend payment – usually about two to three weeks prior to the actual payment).

20 For the twelve months ended December 2020 the average dividend yield
21 was 3.72% for the Electric Group based upon a calculation using annualized
22 dividend payments and adjusted month-end stock prices. The dividend yields for
23 the more recent six-month and three-month periods were 3.80% and 3.73%,

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1 respectively. For applying the DCF model, I have used the six-month average
2 dividend yield of 3.80% for the Electric Group. The use of this dividend yield will
3 reflect current capital costs, while avoiding spot yields. For the purpose of a DCF
4 calculation, the average dividend yield must be adjusted to reflect the prospective
5 nature of the dividend payments, i.e., the higher expected dividends for the future.
6 Recall that the DCF is an expectational model that must reflect investors'
7 anticipated cash flows. I have adjusted the six-month average dividend yield in
8 three different, but generally accepted, manners and used the average of the three
9 adjusted values as calculated in the lower panel of data presented on Schedule 7.
10 This adjustment adds eleven basis points to the six-month average historical yield,
11 thus producing the 3.91% adjusted dividend yield for the Electric Group.

12 **Q. What factors influence investors' growth expectations?**

13 A. As noted previously, investors are interested principally in the dividend yield and
14 future growth of their investment (i.e., the price per share of the stock). Future
15 growth in earnings per share is the DCF model's primary focus because, under the
16 model's assumption that the price-earnings multiple remains constant, the price per
17 share of stock will grow at the same rate as earnings per share. A growth rate
18 analysis considers a variety of variables to reach a consensus of prospective growth,
19 including historical data and widely available analysts' forecasts of earnings,
20 dividends, book value, and cash flow (all stated on a per-share basis). A
21 fundamental growth rate analysis is frequently based upon internal growth ("b x r"),
22 where "r" is the expected rate of return on common equity and "b" is the retention
23 rate (a fraction representing the proportion of earnings not paid out as dividends).

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1 To be complete, the internal growth rate should be modified to account for sales of
2 new common stock (external growth), which is represented by the formula $s \times v$,
3 where “s” is the number of new common shares the firm expects to issue and “v” is
4 the value that accrues to existing shareholders from selling stock at a price above
5 book value. Fundamental growth, which combines internal and external growth,
6 encompasses the factors that cause book value per share to grow over time.

7 Growth also can be expressed in multiple stages. This expression of
8 growth consists of an initial “growth” stage where a firm enjoys rapidly expanding
9 markets, high profit margins, and abnormally high growth in earnings per share.
10 Thereafter, a firm enters a “transition” stage where fewer technological advances
11 and increased product saturation begin to reduce the growth rate and profit margins
12 come under pressure. During the “transition” phase, investment opportunities begin
13 to mature, capital requirements decline, and a firm begins to pay out a larger
14 percentage of earnings to shareholders. Finally, the mature or “steady-state” stage
15 is reached when a firm’s earnings growth, payout ratio, and return on equity
16 stabilize at levels where they remain for the life of a firm. The three stages of
17 growth assume a step-down of high initial growth to lower sustainable growth.
18 Even if these three stages of growth can be envisioned for a firm, the third “steady-
19 state” growth stage, which is assumed to remain fixed in perpetuity, represents an
20 unrealistic expectation because the three stages of growth can be repeated. That is
21 to say, the stages can be repeated where growth for a firm ramps-up and ramps-
22 down in cycles over time. For these reasons, there is no need to analyze growth

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1 rates individually for each cycle, but rather to rely upon analysts' growth forecasts,
2 which are those used by investors when pricing common stocks.

3 **Q. How did you determine an appropriate growth rate?**

4 A. The growth rate used in a DCF calculation should measure investor expectations.
5 Investors consider both company-specific variables and overall market sentiment
6 (i.e., level of inflation rates, interest rates, economic conditions, etc.) when
7 balancing their capital gains expectations with their dividend yield requirements.
8 Investors are not influenced solely by a single set of company-specific variables
9 weighted in a formulaic manner. Therefore, all relevant growth rate indicators
10 should be evaluated using a variety of techniques when formulating a judgment of
11 investor-expected growth.

12 **Q. What data for the Electric Group have you considered in your growth rate
13 analysis?**

14 A. I considered the growth in the financial variables shown on Schedules 8 and 9,
15 which reflect historical (Schedule 8) and projected (Schedule 9) rates of growth in
16 earnings per share, dividends per share, book value per share, and cash flow per
17 share for the Electric Group. While analysts will review all measures of growth, as
18 I have done, earnings per share growth directly influences the expectations of
19 investors for the future performance of utility stocks. Forecasts of earnings growth
20 are required because the DCF model is forward-looking, and, with the constant
21 price-earnings multiple and constant payout ratio that the DCF model assumes, all
22 other measures of growth will mirror earnings growth. The historical growth rates
23 were obtained from the Value Line publication that provides those data. While

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1 historical data cannot be ignored, it is much less significant in applying the DCF
2 model than projections of future growth. Investors cannot purchase the past
3 earnings of a utility. To the contrary, they are only entitled to future earnings,
4 which are the focus of growth projections. Furthermore, if significant weight is
5 assigned to historical performance, the historical data are double counted because
6 they are already factored into analysts' forecasts of earnings growth.

7 **Q. Is a five-year investment horizon associated with the analysts' forecasts**
8 **consistent with the traditional DCF model?**

9 A. Yes, it is. Although the constant form of the DCF model assumes an infinite stream
10 of cash flows, investors do not expect to hold an investment indefinitely. Rather
11 than viewing the DCF in the context of an endless stream of growing dividends
12 (e.g., a century of cash flows), the growth in the share value (i.e., capital
13 appreciation, or capital gains yield) is most relevant to investors' total return
14 expectations. Hence, the sale price of a stock can be viewed as a liquidating
15 dividend that can be discounted along with the annual dividend receipts during the
16 investment-holding period to arrive at the investors' expected return. The growth in
17 the price per share will equal the growth in earnings per share if, as the DCF model
18 assumes, there is no change in the price-earnings ("P-E") multiple. As such, my
19 company-specific growth analysis, which focuses principally upon five-year
20 forecasts of earnings per share growth, conforms with the type of analysis that
21 influences investors' expectations of their actual total return. Moreover, academic
22 research focuses also on five-year growth rates specifically because market
23 outcomes occurring over that investment horizon are what influence stock prices.

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1 Indeed, if investors required forecasts beyond five years in order to properly value
2 common stocks, then it would be reasonable to expect that some investment
3 advisory service would begin publishing that information for individual stocks in
4 order to meet the demands of the marketplace. The absence of such a publication
5 suggests that there is no market for this information because investors do not
6 require forecasts for an infinite series of future data points in order to make
7 informed decisions to purchase and sell stocks.

8 **Q. What are the analysts' forecasts of future growth that you considered?**

9 A. Schedule 9 provides projected earnings per share growth rates taken from analysts'
10 five-year forecasts compiled by IBES/First Call, Zacks, and Value Line. These are
11 all reliable authorities of projected growth that investors use to make buy, sell and
12 hold decisions. The IBES/First Call and Zacks estimates are obtained from the
13 Internet and are widely available to investors. The growth rates reported by
14 IBES/First Call and Zacks are consensus forecasts taken from a survey of analysts
15 that make growth projections for these companies. Notably, First Call's earnings
16 forecasts are frequently quoted in the financial press. The Value Line forecasts also
17 are widely available to investors and can be obtained by subscription or free-of-
18 charge at most public and collegiate libraries. The IBES/First Call and Zacks
19 forecasts are limited to earnings per share growth, while Value Line makes
20 projections of other financial variables. The Value Line forecasts of dividends per
21 share, book value per share, and cash flow per share for the Electric Group are also
22 included on Schedule 9.

23 **Q. What are the projected growth rates published by the sources you discussed?**

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1 A. Schedule 9 shows the prospective five-year earnings per share growth rates
2 projected for the Electric Group by IBES/First Call (4.94%), Zacks (4.35%), and
3 Value Line (5.18%).

4 **Q. Are certain growth rate forecasts entitled to greater weight in developing a**
5 **growth rate for use in the DCF model?**

6 A. Yes. While a variety of factors should be examined to reach a reasonable
7 conclusion on the DCF growth rate, growth in earnings per share should receive the
8 greatest emphasis. Growth in earnings per share is the primary determinant of
9 investors' expectations of the total returns they will obtain from stocks because the
10 capital gains yield (i.e., price appreciation) will track earnings growth if the P-E
11 multiple remains constant, as the DCF model assumes. Moreover, earnings per
12 share (derived from net income) are the source of dividend payments and are the
13 primary driver of retention growth and its surrogate, i.e., book value per share
14 growth. As such, under these circumstances, greater emphasis must be placed upon
15 projected earnings per share growth. In fact, Professor Myron Gordon, the foremost
16 proponent of the use of the DCF model in setting utility rates, concluded that the
17 best measure of growth for use in the DCF model is a forecast of earnings per-share
18 growth.⁶ Consistent with Professor Gordon's findings, projections of earnings per
19 share growth, such as those published by IBES/First Call, Zacks, and Value Line,
20 provide the best indication of investor expectations.

21 **Q. What growth rate do you use in your DCF model?**

⁶ Gordon, Gordon & Gould, "Choice Among Methods of Estimating Share Yield," The Journal of Portfolio Management (Spring 1989).

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1 A. The forecasts shown on Schedule 9 for the Electric Group exhibit a range of
2 average earnings per share growth rates from 4.35% to 5.18%. DCF growth rates
3 should not be established by mathematical formulation, and I have not done so. In
4 my opinion, a growth rate of 5.15% is a reasonable estimate of investor-expected
5 growth for the Electric Group. This value is within the array of analysts' forecasts
6 of five-year earnings per share growth rates. The reasonableness of this growth rate
7 is also supported by the expected continuation of accelerated electric utility
8 infrastructure spending.

9 **Q. Are the dividend yield and growth components of the DCF adequate to**
10 **accurately depict the rate of return on common equity when it is used to**
11 **calculate a utility's weighted average overall cost of capital?**

12 A. The components of the DCF model are adequate for that purpose only if the capital
13 structure ratios are measured by the market value of debt and equity. In the case of
14 the Electric Group, average capital structure ratios are 37.60% long-term debt,
15 0.03% preferred stock, and 62.36% common equity, as shown on Schedule 10. If
16 book values are used to compute the capital structure ratios, then a leverage
17 adjustment is required.

18 **Q. What is a leverage adjustment?**

19 A. If a firm's capitalization, as measured by its stock price, diverges from its
20 capitalization, measured at book value, the potential exists for a financial risk
21 difference. Such a risk difference arises because a market-valued capitalization
22 contains more equity and less debt than a book-value capitalization and, therefore,
23 has less risk than the book-value capitalization. A leverage adjustment properly

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1 accounts for the risk differential between market-value and book-value capital
2 structures.

3 **Q. Why is a leverage adjustment necessary?**

4 A. In order to make the DCF results relevant to the capitalization measured at book
5 value (as is done for rate setting purposes), the market-derived cost rate must be
6 adjusted to account for this difference in financial risk. The only perspective that is
7 important to investors is the return that they can realize on the market value of their
8 investment. As I have measured the DCF, the simple yield (D/P) plus growth (g)
9 provides a return applicable strictly to the price (P) that an investor is willing to pay
10 for a share of stock. The need for the leverage adjustment arises when the results of
11 the DCF model (k) are to be applied to a capital structure that is different from the
12 capital structure indicated by the market price (P). From the market perspective, the
13 financial risk of the Electric Group is accurately measured by the capital structure
14 ratios calculated from the market-valued capitalization of a firm. If the rate setting
15 process utilized the market capitalization ratios, then no additional analysis or
16 adjustment would be required, and the simple yield (D/P) plus growth (g)
17 components of the DCF would satisfy the financial risk associated with the market
18 value of the equity capitalization. Because the rate-setting process uses ratios
19 calculated from a firm's book value capitalization, further analysis is required to
20 synchronize the financial risk of the book capitalization with the required return on
21 the book value of the firm's equity. This adjustment is developed through precise
22 mathematical calculations, using well recognized analytical procedures that are
23 widely accepted in the financial literature. To arrive at that return, the rate of return

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1 on common equity is the unleveraged cost of capital (or equity return at 100%
2 equity) plus one or more terms reflecting the increase in financial risk resulting
3 from the use of leverage in the capital structure. The calculations presented in the
4 lower panel of data shown on Schedule 10, under the heading "M&M," provides a
5 return of 7.31% when applicable to a capital structure with 100% common equity.

6 **Q. Are there specific factors that influence market-to-book ratios that determine**
7 **whether the leverage adjustment should be made?**

8 A. No. The leverage adjustment is not intended, nor was it designed, to address the
9 reasons that stock prices vary from book value. Hence, any observations
10 concerning market prices relative to book are not on point. The leverage
11 adjustment deals with the issue of financial risk and does not transform the DCF
12 result to a book value return through a market-to-book adjustment. Again, the
13 leverage adjustment that I propose is based on the fundamental financial precept
14 that the cost of equity is equal to the rate of return for an unleveraged firm (i.e.,
15 where the overall rate of return equates to the cost of equity with a capital structure
16 that contains 100% equity) plus the additional return required for introducing debt
17 and/or preferred stock leverage into the capital structure.

18 Further, as noted previously, the relatively high market prices of utility
19 stocks cannot be attributed solely to the notion that these companies are expected to
20 earn a return on the book value of equity that differs from their cost of equity
21 determined from stock market prices. Stock prices above book value are common
22 for utility stocks, and indeed the stock prices of non-regulated companies exceed
23 book values by even greater margins. It is difficult to accept that the vast majority

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1 of all firms operating in our economy are generating returns far in excess of their
2 cost of capital. Certainly, in our free-market economy, competition should contain
3 such “excesses” if they actually existed.

4 Finally, the leverage adjustment adds stability to the final DCF cost rate.
5 That is to say, as the market capitalization increases relative to its book value, the
6 leverage adjustment increases while the simple yield (D/P) plus growth (g) result
7 declines. The reverse is also true: when the market capitalization declines, the
8 leverage adjustment also declines as the simple yield (D/P) plus growth (g) result
9 increases.

10 **Q. Is the leverage adjustment that you propose designed to transform the market**
11 **return into one that is designed to produce a particular market-to-book ratio?**

12 A. No, it is not. What I label a “leverage adjustment” is merely a convenient way of
13 showing the amount that must be added to (or subtracted from) the result of the
14 simple DCF model (i.e., $D/P + g$) when the DCF return applies to a capital structure
15 used for ratemaking that is computed with book-value weighting rather than
16 market-value weighting. Although I specify a separate factor, which I call the
17 leverage adjustment, there is no need to do so other than to identify this factor. If I
18 expressed my return solely in the context of the book value weighting that we use to
19 calculate the weighted average cost of capital and ignore the familiar $D/P + g$
20 expression entirely, then a separate element in the DCF cost of equity determination
21 would not be needed to reflect the differential in financial leverage between a
22 market-value and book-value capitalization. As shown in the bottom panel of data
23 on Schedule 10, the equity return applicable to the book value common equity ratio

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1 is equal to 7.31%, which is the return for the Electric Group appropriate for a
2 capital structure with no debt (i.e., a 100% equity ratio) plus 3.20% to compensate
3 investors for the risk of a 52.07% debt ratio and 0.01% associated with the 0.22%
4 preferred stock ratio. Under this approach, the parts sum to 10.52% (7.31% +
5 3.20% + 0.01%), and there is no need to even address the cost of equity in terms of
6 $D/P + g$. To express this same return in the context of the familiar DCF model, I
7 summed the 3.91% dividend yield, the 5.15% growth rate, and 1.46% for the
8 leverage adjustment in order to arrive at the same 10.52% (3.91% + 5.15% +
9 1.46%) return. I know of no means to mathematically solve for the 1.46% leverage
10 adjustment by expressing it in the terms of any particular relationship of market
11 price to book value. The 1.46% adjustment is merely a convenient way to compare
12 the 10.52% return computed using the Modigliani & Miller formulas to the 9.06%
13 return generated by the DCF model (i.e., $D_1/P_0 + g$, or the traditional form of the
14 DCF shown on Schedule 7, page 1) based on a market-value capital structure. A
15 9.06% return assigned to anything other than the market value of equity cannot
16 equate to a reasonable return on book value that has higher financial risk. My point
17 is that when we use a market-determined cost of equity developed from the DCF
18 model, it reflects a level of financial risk that is different (in this case, lower) from
19 the capital structure stated at book value. This process has nothing to do with
20 targeting any particular market-to-book ratio.

21 **Q. Please provide the DCF return based upon your preceding discussion of**
22 **dividend yield, growth, and leverage.**

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1 A. As explained previously, I have utilized a six-month average dividend yield
2 ("D₁/P₀") adjusted in a forward-looking manner for my DCF calculation. This
3 dividend yield is used in conjunction with the growth rate ("g") previously
4 developed. The DCF also includes the leverage modification ("lev.") required when
5 the book value equity ratio is used in determining the weighted average cost of
6 capital in the rate-setting process rather than the market value equity ratio related to
7 the price of stock. The resulting DCF cost rate is 10.52%, computed as follows:

$$\begin{array}{rcccccc} D_1/P_0 & + & g & + & lev. & = & K \\ \text{Electric Group} & & 3.91\% & + & 5.15\% & + & 1.46\% & = & 10.52\% \end{array}$$

8 The DCF result shown above represents the simplified (i.e., Gordon) form of the
9 model that contains a constant-growth assumption. I should reiterate, however, that
10 the DCF-indicated cost rate provides an explanation of the rate of return on
11 common stock market prices without regard to the prospect of a change in the price-
12 earnings multiple. An assumption that there will be no change in the price-earnings
13 multiple is not supported by the realities of the equity market because price-
14 earnings multiples do not remain constant. This is one of the constraints of this
15 model that makes it important to consider the results of other models when
16 determining a company's cost of equity. In fact, the DCF result is clearly
17 understated if it is viewed without the leverage adjustment when compared to the
18 results of other models of the cost of equity. Indeed, the Commission has often
19 referenced other models of the cost of equity when deciding the rate of return in rate

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1 cases. And when it sets the equity return in the DSIC proceedings, the DSIC return
2 today significantly exceeds the simple yield plus growth formulation of the DCF.

3 **RISK PREMIUM ANALYSIS**

4 **Q. Please describe your use of the risk premium approach to determine the cost of**
5 **equity.**

6 A. With the Risk Premium approach, the cost of equity capital is determined by
7 corporate bond yields plus a premium to account for the fact that common equity is
8 exposed to greater investment risk than debt capital. The result of my Risk
9 Premium study is shown on Schedule 1, page 2. That result is 10.10%.

10 **Q. What long-term public utility debt cost rate did you use in your risk premium**
11 **analysis?**

12 A. In my opinion, and as I will explain in more detail further in my testimony, a 3.35%
13 yield represents a reasonable estimate of the prospective yield on long-term A-rated
14 public utility bonds.

15 **Q. What historical data are shown by the Moody's data?**

16 A. I have analyzed the historical yields on the Moody's index of long-term public
17 utility debt as shown on Schedule 11, page 1. For the twelve months ended
18 December 2020, the average monthly yield on Moody's index of A-rated public
19 utility bonds was 3.02%. For the six and three-month periods ended December
20 2020, the yields were 2.81% and 2.86%, respectively. During the twelve-months
21 ended December 2020, the range of the yields on A-rated public utility bonds was
22 2.73% to 3.50%. Page 2 of Schedule 11 shows the long-run spread in yields
23 between A-rated public utility bonds and long-term Treasury bonds. As shown on

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1 page 3 of Schedule 11, the yields on A-rated public utility bonds have exceeded
2 those on Treasury bonds by 1.45% on a twelve-month average basis, 1.32% on a
3 six-month average basis, and 1.24% on a three-month average basis. Giving greater
4 emphasis to the three-month average spread, which reflects the downtrend, 1.25%
5 represents a reasonable spread for the yield on A-rated public utility bonds over
6 Treasury bonds.

7 **Q. What forecasts of interest rates have you considered in your analysis?**

8 A. I have determined the prospective yield on A-rated public utility debt by using the
9 Blue Chip Financial Forecasts (“Blue Chip”) along with the spread in the yields that
10 I describe below. Blue Chip is a reliable authority and contains consensus forecasts
11 of a variety of interest rates compiled from a panel of banking, brokerage, and
12 investment advisory services. In early 1999, Blue Chip stopped publishing
13 forecasts of yields on A-rated public utility bonds because the Federal Reserve
14 deleted these yields from its Statistical Release H.15. To independently project a
15 forecast of the yields on A-rated public utility bonds, I have combined the forecast
16 yields on long-term Treasury bonds published on January 1, 2021, and a yield
17 spread of 1.25%, derived from historical data. I should note that after these data
18 were assembled, there was a runup of yields on long-term Treasury bonds
19 beginning in mid-February 2021.

20 **Q. How have you used these data to project the yield on A-rated public utility**
21 **bonds for the purpose of your Risk Premium analyses?**

22 A. Shown below is my calculation of the prospective yield on A-rated public utility
23 bonds using the building blocks discussed above, i.e., the Blue Chip forecast of

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1 Treasury bond yields and the public utility bond yield spread. For comparative
 2 purposes, I also have shown the Blue Chip forecasts of Aaa-rated and Baa-rated
 3 corporate bonds. These forecasts are:

Blue Chip Financial Forecasts						
Year	Quarter	Corporate		30-Year	A-rated Public Utility	
		Aaa-rated	Baa-rated	Treasury	Spread	Yield
2021	First	2.5%	3.5%	1.7%	1.25%	2.95%
2021	Second	2.5%	3.6%	1.8%	1.25%	3.05%
2021	Third	2.6%	3.7%	1.9%	1.25%	3.15%
2021	Fourth	2.7%	3.8%	2.0%	1.25%	3.25%
2022	First	2.8%	3.8%	2.1%	1.25%	3.35%
2022	Second	2.8%	3.8%	2.1%	1.25%	3.35%

4 **Q. Are there additional forecasts of interest rates that extend beyond those shown**
 5 **above?**

6 A. Yes. Twice yearly, Blue Chip provides long-term forecasts of interest rates. In its
 7 December 1, 2020 publication, Blue Chip published longer-term forecasts of
 8 interest rates, which were reported to be:

Blue Chip Financial Forecasts			
Averages	Corporate		30-Year
	Aaa-rated	Baa-rated	Treasury
2022-2026	3.6%	4.6%	2.8%
2027-2031	4.5%	5.4%	3.6%

9 The longer-term forecasts by Blue Chip suggest that interest rates will move up
 10 from the levels revealed by the near-term forecasts. A 3.35% yield on A-rated
 11 public utility bonds represents a reasonable benchmark for measuring the cost of
 12 equity in this case. All the data I used to formulate my conclusion as to a

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1 prospective yield on A-rated public utility debt are available to investors, who
2 regularly rely upon those data to make investment decisions.

3 **Q. What equity risk premium have you determined for public utilities?**

4 A. To develop an appropriate equity risk premium, I analyzed the results from 2020
5 SBBI Yearbook, Stocks, Bonds, Bills and Inflation. My investigation reveals that
6 the equity risk premium varies according to the level of interest rates. That is to
7 say, the equity risk premium increases as interest rates decline, and it declines as
8 interest rates increase. This inverse relationship is revealed by the summary data
9 presented below and shown on Schedule 12, page 1.

Common Equity Risk Premiums

Low Interest Rates	6.70%
Average Across All Interest Rates	5.69%
High Interest Rates	4.69%

10 Based on my analysis of the historical data, the equity risk premium was 6.70%
11 when the marginal cost of long-term government bonds was low (i.e., 2.88%, which
12 was the average yield during periods of low rates). Conversely, when the yield on
13 long-term government bonds was high (i.e., 7.09% on average during periods of
14 high interest rates), the spread narrowed to 4.69%. Over the entire spectrum of
15 interest rates, the equity risk premium was 5.69% when the average government
16 bond yield was 4.99%. I have utilized a 6.75% equity risk premium. The equity
17 risk premium of 6.75% that I employed is near the risk premiums associated with
18 low interest rates.

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1 **Q. What common equity cost rate did you determine based on your risk premium**
2 **analysis?**

3 A. The cost of equity (i.e., “k”) is represented by the sum of the prospective yield for
4 long-term public utility debt (i.e., “i”), and the equity risk premium (i.e., “RP”).
5 The Risk Premium approach provides a cost of equity of 10.10%, computed as
6 follows:

$$i + RP = k$$

Electric Group 3.35% + 6.75% = 10.10%

7 CAPITAL ASSET PRICING MODEL

8 **Q. How is the CAPM used to measure the cost of equity?**

9 A. The CAPM uses the yield on a risk-free interest-bearing obligation plus a rate of
10 return premium that is proportional to the systematic risk of an investment. As
11 shown on page 2 of Schedule 1, the result of the CAPM is 12.54% for the Electric
12 Group. To compute the cost of equity with the CAPM, three components are
13 necessary: a risk-free rate of return (“Rf”), the beta measure of systematic risk
14 (“β”), and the market risk premium (“Rm-Rf”) derived from the total return on the
15 market of equities reduced by the risk-free rate of return. The CAPM specifically
16 accounts for differences in systematic risk (i.e., market risk as measured by the
17 beta) between an individual firm or group of firms and the entire market of equities.

18 **Q. What betas have you considered in the CAPM?**

19 A. For my CAPM analysis, I initially considered the Value Line betas. As shown on
20 page 2 of Schedule 3, the average beta is 0.88 for the Electric Group.

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1 **Q. Did you use the Value Line betas in the CAPM determined cost of equity?**

2 A. I used the Value Line betas as a foundation for the leverage adjusted betas that I
3 used in the CAPM. The betas must be reflective of the financial risk associated
4 with the rate-setting capital structure that is measured at book value. Therefore,
5 Value Line betas cannot be used directly in the CAPM, unless the cost rate
6 developed using those betas is applied to a capital structure measured with market
7 values. To develop a CAPM cost rate applicable to a book-value capital structure,
8 the Value Line (market value) betas have been unleveraged and re-leveraged for the
9 book value common equity ratios using the Hamada formula,⁷ as follows:

$$10 \quad \beta l = \beta u [1 + (1 - t) D/E + P/E]$$

11 where βl = the leveraged beta, βu = the unleveraged beta, t = income tax rate, D =
12 debt ratio, P = preferred stock ratio, and E = common equity ratio. The betas
13 published by Value Line have been calculated with the market price of stock and
14 are related to the market value capitalization. By using the formula shown above
15 and the capital structure ratios measured at market value, the beta would become
16 0.63 for the Electric Group if it employed no leverage and was 100% equity
17 financed. Those calculations are shown on Schedule 10 under the section labeled
18 “Hamada,” who is credited with developing those formulas. With the unleveraged
19 beta as a base, I calculated the leveraged beta of 1.08 for the book value capital
20 structure of the Electric Group.

⁷ Robert S. Hamada, “The Effects of the Firm’s Capital Structure on the Systematic Risk of Common Stocks” *The Journal of Finance* Vol. 27, No. 2, Papers and Proceedings of the Thirtieth Annual Meeting of the American Finance Association, New Orleans, Louisiana, December 27-29, 1971. (May 1972), pp. 435-452.

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1 **Q. What risk-free rate have you used in the CAPM?**

2 A. As shown on page 1 of Schedule 13, I provided the historical yields on Treasury
3 notes and bonds. For the twelve months ended December 2020, the average yield
4 on 30-year Treasury bonds was 1.56%. For the six- and three-months ended
5 December 2020, the yields on 30-year Treasury bonds were 1.49% and 1.62%,
6 respectively. During the twelve-months ended December 2020, the range of the
7 yields on 30-year Treasury bonds was 1.27% to 2.22%. The low yields that existed
8 during recent years can be traced to weakness in business fixed investment and
9 exports due in part to the U.S.'s trade war with China. Thereafter, extraordinary
10 events associated with the COVID-19 pandemic induced significant turmoil that
11 jolted the capital markets in the February-May 2020 time frame. During this
12 period, we saw abrupt reaction to the coronavirus pandemic and significant declines
13 in the price of crude oil. These events led to the end of the record-setting 128-
14 month economic expansion. As the recession unfolded in February 2020, the
15 Federal Open Market Committee ("FOMC") acted to address these disruptions.
16 Presently, the Fed Funds rate is near zero. The FOMC continues to support the
17 money and capital markets during the coronavirus pandemic.

18 As shown on page 2 of Schedule 13, forecasts published by Blue Chip on
19 January 1, 2021 indicate that the yields on long-term Treasury bonds are expected
20 to be in the range of 1.7% to 2.1% during the next six quarters. The forecast for the
21 FPFTY is 2.1% for 30-year Treasury Bonds. The longer-term forecasts described
22 previously show that the yields on 30-year Treasury bonds will average 2.8% from
23 2022 through 2026 and 3.6% from 2027 to 2031. For the reasons explained

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1 previously, forecasts of interest rates should be emphasized at this time in selecting
2 the risk-free rate of return in CAPM. Hence, I have used a 2.10% risk-free rate of
3 return for CAPM purposes, which considers the Blue Chip forecasts and the trend
4 toward higher Treasury yields that developed in mid-February 2021.

5 **Q. What market premium have you used in the CAPM?**

6 A. As shown in the lower panel of data presented on Schedule 13, page 2 the market
7 premium is derived from historical data and the forecast returns. For the
8 historically based market premium, I have used the arithmetic mean obtained from
9 the data presented on Schedule 12, page 1. On that schedule, the market return was
10 11.92% on large stocks during periods of low interest rates. During those periods,
11 the yield on long-term government bonds was 2.88% when interest rates were low.
12 As such, I carried over to Schedule 13, page 2, the average large common stock
13 returns of 11.92% and the average yield on long-term government bonds of 2.88%.
14 The resulting market premium is 9.04% (11.92% - 2.88%) based on historical data,
15 as shown on Schedule 13, page 2. As also shown on Schedule 13, page 2, I
16 calculated the forecast returns, which show a 10.50% total market return. With this
17 forecast, I calculated a market premium of 8.40% (10.50% - 2.10%) using forecast
18 data. The resulting market premium applicable to the CAPM derived from these
19 sources equals 8.72% ($8.40\% + 9.04\% = 17.44\% \div 2$).

20 **Q. Are there adjustments to the CAPM that are necessary to fully reflect the rate**
21 **of return on common equity?**

22 A. Yes. The technical literature supports an adjustment relating to the size of the
23 company or portfolio for which the calculation is performed. As the size of a firm

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1 decreases, its risk and required return increases. Moreover, in his discussion of the
2 cost of capital, Professor Brigham has indicated that smaller firms have higher
3 capital costs than otherwise similar larger firms. Also, the Fama/French study (see
4 "The Cross-Section of Expected Stock Returns"; The Journal of Finance, June
5 1992) established that the size of a firm helps explain stock returns. In an October
6 15, 1995 article in Public Utility Fortnightly, entitled "Equity and the Small-Stock
7 Effect," it was demonstrated that the CAPM could understate the cost of equity
8 significantly according to a company's size. Indeed, it was demonstrated in the
9 SBBI Yearbook that the returns for stocks in lower deciles (i.e., smaller stocks) had
10 returns in excess of those shown by the simple CAPM. As noted previously,
11 Duquesne Light is relatively smaller than the Electric Group. To recognize this fact,
12 I used the mid-cap adjustment of 1.02%, as revealed on page 3 of Schedule 13, for
13 the CAPM calculation.

14 **Q. What does your CAPM analysis show?**

15 A. Using the 2.10% risk-free rate of return, the leverage adjusted beta of 1.08 for the
16 Electric Group, the 8.72% market premium, and the 1.02% size adjustment, the
17 following result is indicated.

$$R_f + \beta \times (R_m - R_f) + size = k$$

$$\text{Electric Group } 2.10\% + 1.08 \times (8.72\%) + 1.02\% = 12.54\%$$

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COMPARABLE EARNINGS APPROACH

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Q. What is the Comparable Earnings approach?

A. The Comparable Earnings approach estimates a fair return on equity by comparing returns realized by non-regulated companies to returns that a public utility with similar risks characteristics would need to realize in order to compete for capital. Because regulation is a substitute for competitively determined prices, the returns realized by non-regulated firms with comparable risks to a public utility provide useful insight into investor expectations for public utility returns. The firms selected for the Comparable Earnings approach should be companies whose prices are not subject to cost-based price ceilings (i.e., non-regulated firms) so that circularity is avoided.

There are two avenues available to implement the Comparable Earnings approach. One method involves the selection of another industry (or industries) with comparable risks to the public utility in question, and the results for all companies within that industry serve as a benchmark. The second approach requires the selection of parameters that represent similar risk traits for the public utility and the comparable risk companies. Using this approach, the business lines of the comparable companies become unimportant. The latter approach is preferable with the further qualification that the comparable risk companies exclude regulated firms in order to avoid the circular reasoning implicit in the use of the achieved earnings/book ratios of other regulated firms. The United States Supreme Court has held that:

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1 A public utility is entitled to such rates as will permit
2 it to earn a return on the value of the property which
3 it employs for the convenience of the public equal to
4 that generally being made at the same time and in the
5 same general part of the country on investments in
6 other business undertakings which are attended by
7 corresponding risks and uncertainties. The return
8 should be reasonably sufficient to assure confidence
9 in the financial soundness of the utility and should be
10 adequate, under efficient and economical
11 management, to maintain and support its credit and
12 enable it to raise the money necessary for the proper
13 discharge of its public duties. Bluefield Water Works
14 vs. Public Service Commission, 262 U.S. 668 (1923).
15

16 It is important to identify the returns earned by firms that compete for
17 capital with a public utility. This can be accomplished by analyzing the returns of
18 non-regulated firms that are subject to the competitive forces of the marketplace.

19 **Q. Did you compare the results of your DCF and CAPM analyses to the results**
20 **indicated by a Comparable Earnings approach?**

21 A. Yes. I selected companies from The Value Line Investment Survey for Windows
22 that have six categories of comparability designed to reflect the risk of the Electric
23 Group. These screening criteria were based upon the range as defined by the
24 rankings of the companies in the Electric Group. The items considered were:
25 Timeliness Rank, Safety Rank, Financial Strength, Price Stability, Value Line betas,
26 and Technical Rank. The definition for these parameters is provided on Schedule
27 14, page 3. The identities of the companies comprising the Comparable Earnings
28 group and their associated rankings within the ranges are identified on Schedule 14,
29 page 1.

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1 I relied upon Value Line data because they provide a comprehensive basis
2 for evaluating the risks of the comparable firms. As to the returns calculated by
3 Value Line for these companies, there is some downward bias in the figures shown
4 on Schedule 14, page 2, because Value Line computes the returns on year-end
5 rather than average book value. If average book values had been employed, the
6 rates of return would have been slightly higher. Nevertheless, these are the returns
7 considered by investors when taking positions in these stocks. Because many of the
8 comparability factors, as well as the published returns, are used by investors in
9 selecting stocks, and the fact that investors rely on the Value Line service to gauge
10 returns, it is an appropriate database for measuring comparable return opportunities.

11 **Q. What data did you consider in your Comparable Earnings analysis?**

12 A. I used both historical realized returns and forecasted returns for non-utility
13 companies. As noted previously, I have not used returns for utility companies in
14 order to avoid the circularity that arises from using regulatory-influenced returns to
15 determine a regulated return. It is appropriate to consider a relatively long
16 measurement period in the Comparable Earnings approach in order to cover
17 conditions over an entire business cycle. A ten-year period (five historical years
18 and five projected years) is sufficient to cover an average business cycle. Unlike
19 the DCF and CAPM, the results of the Comparable Earnings method can be applied
20 directly to the book value capitalization. In other words, the Comparable Earnings
21 approach does not contain the potential misspecification contained in market
22 models when the market capitalization and book value capitalization diverge
23 significantly. A point of demarcation was chosen to eliminate the results of highly

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1 profitable enterprises, which the Bluefield case stated were not the type of returns
2 that a utility was entitled to earn. For this purpose, I used 20% as the point where
3 those returns could be viewed as highly profitable and should be excluded from the
4 Comparable Earnings approach. The average historical rate of return on book
5 common equity was 12.2% using only the returns that were less than 20%, as
6 shown on Schedule 14, page 2. The average forecasted rate of return as published
7 by Value Line is 13.0% also using values less than 20%, as provided on Schedule
8 14, page 2. Using the average of these data my Comparable Earnings result is
9 12.60%, as shown on Schedule 1, page 2.

CONCLUSION ON COST OF EQUITY

11 **Q. What is your conclusion regarding the Company's cost of common equity?**

12 A. Based upon the application of a variety of methods and models described
13 previously, it is my opinion that a reasonable rate of return on common equity is
14 10.95% for Duquesne Light. My cost of equity recommendation is obtained from a
15 range of the market based models (i.e., 10.10% to 12.54%) and should be
16 considered in the context of the Company's risk characteristics, as well as the
17 general condition of the capital markets. Indeed, as the economy recovers from the
18 pandemic-induced recession, business activity will increase, which will place
19 upward pressure on interest rates. It is essential that the Commission employ a
20 variety of techniques to measure the Company's cost of equity because of the
21 limitations/infirmities that are inherent in each method.

22 **Q. Does this complete your direct testimony?**

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1 A. Yes. However, I reserve the right to supplement my testimony, if necessary, and to
2 respond to witnesses presented by other parties.

3

APPENDIX A TO DIRECT TESTIMONY OF PAUL R. MOUL

**EDUCATIONAL BACKGROUND, BUSINESS EXPERIENCE
AND QUALIFICATIONS**

1
2
3 I was awarded a degree of Bachelor of Science in Business Administration by
4 Drexel University in 1971. While at Drexel, I participated in the Cooperative Education
5 Program which included employment, for one year, with American Water Works Service
6 Company, Inc., as an internal auditor, where I was involved in the audits of several
7 operating water companies of the American Water Works System and participated in the
8 preparation of annual reports to regulatory agencies and assisted in other general
9 accounting matters.

10 Upon graduation from Drexel University, I was employed by American Water
11 Works Service Company, Inc., in the Eastern Regional Treasury Department where my
12 duties included preparation of rate case exhibits for submission to regulatory agencies, as
13 well as responsibility for various treasury functions of the thirteen New England
14 operating subsidiaries.

15 In 1973, I joined the Municipal Financial Services Department of Betz
16 Environmental Engineers, a consulting engineering firm, where I specialized in financial
17 studies for municipal water and wastewater systems.

18 In 1974, I joined Associated Utility Services, Inc., now known as AUS
19 Consultants. I held various positions with the Utility Services Group of AUS
20 Consultants, concluding my employment there as a Senior Vice President.

21 In 1994, I formed P. Moul & Associates, an independent financial and regulatory
22 consulting firm. In my capacity as Managing Consultant and for the past twenty-nine
23 years, I have continuously studied the rate of return requirements for cost of service-

APPENDIX A TO DIRECT TESTIMONY OF PAUL R. MOUL

1 regulated firms. In this regard, I have supervised the preparation of rate of return studies,
2 which were employed, in connection with my testimony and in the past for other
3 individuals. I have presented direct testimony on the subject of fair rate of return,
4 evaluated rate of return testimony of other witnesses, and presented rebuttal testimony.

5 My studies and prepared direct testimony have been presented before thirty-seven
6 (37) federal, state and municipal regulatory commissions, consisting of: the Federal
7 Energy Regulatory Commission; state public utility commissions in Alabama, Alaska,
8 California, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana,
9 Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota,
10 Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Oklahoma,
11 Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Virginia, West Virginia,
12 Wisconsin, and the Philadelphia Gas Commission, and the Texas Commission on
13 Environmental Quality. My testimony has been offered in over 200 rate cases involving
14 electric power, natural gas distribution and transmission, resource recovery, solid waste
15 collection and disposal, telephone, wastewater, and water service utility companies.
16 While my testimony has involved principally fair rate of return and financial matters, I
17 have also testified on capital allocations, capital recovery, cash working capital, income
18 taxes, factoring of accounts receivable, and take-or-pay expense recovery. My testimony
19 has been offered on behalf of municipal and investor-owned public utilities and for the
20 staff of a regulatory commission. I have also testified at an Executive Session of the
21 State of New Jersey Commission of Investigation concerning the BPU regulation of solid
22 waste collection and disposal.

APPENDIX A TO DIRECT TESTIMONY OF PAUL R. MOUL

1 I was a co-author of a verified statement submitted to the Interstate Commerce
2 Commission concerning the 1983 Railroad Cost of Capital (Ex Parte No. 452). I was
3 also co-author of comments submitted to the Federal Energy Regulatory Commission
4 regarding the Generic Determination of Rate of Return on Common Equity for Public
5 Utilities in 1985, 1986 and 1987 (Docket Nos. RM85-19-000, RM86-12-000, RM87-35-
6 000 and RM88-25-000). Further, I have been the consultant to the New York Chapter of
7 the National Association of Water Companies, which represented the water utility group
8 in the Proceeding on Motion of the Commission to Consider Financial Regulatory
9 Policies for New York Utilities (Case 91-M-0509). I have also submitted comments to
10 the Federal Energy Regulatory Commission in its Notice of Proposed Rulemaking
11 (Docket No. RM99-2-000) concerning Regional Transmission Organizations and on
12 behalf of the Edison Electric Institute in its intervention in the case of Southern California
13 Edison Company (Docket No. ER97-2355-000). Also, I was a member of the panel of
14 participants at the Technical Conference in Docket No. PL07-2 on the Composition of
15 Proxy Groups for Determining Gas and Oil Pipeline Return on Equity.

16 In late 1978, I arranged for the private placement of bonds on behalf of an
17 investor-owned public utility. I have assisted in the preparation of a report to the
18 Delaware Public Service Commission relative to the operations of the Lincoln and
19 Ellendale Electric Company. I was also engaged by the Delaware P.S.C. to review and
20 report on the proposed financing and disposition of certain assets of Sussex Shores Water
21 Company (P.S.C. Docket Nos. 24-79 and 47-79). I was a co-author of a Report on
22 Proposed Mandatory Solid Waste Collection Ordinance prepared for the Board of County
23 Commissioners of Collier County, Florida.

APPENDIX A TO DIRECT TESTIMONY OF PAUL R. MOUL

1 I have been a consultant to the Bucks County Water and Sewer Authority
2 concerning rates and charges for wholesale contract service with the City of Philadelphia.
3 My municipal consulting experience also included an assignment for Baltimore County,
4 Maryland, regarding the City/County Water Agreement for Metropolitan District
5 customers (Circuit Court for Baltimore County in Case 34/153/87-CSP-2636).

DUQUESNE LIGHT COMPANY

EXHIBIT

TO ACCOMPANY

THE DIRECT TESTIMONY

OF

PAUL R. MOUL

CONCERNING
RATE OF RETURN

Duquesne Light Company
Index of Schedules

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Duquesne Light Company
Proposed Rate of Return
Estimated at December 31, 2022

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Long-Term Debt	46.65%	4.29%	2.00%
Common Equity	53.35%	10.95%	5.84%
Total	100.00%		7.84%

Indicated levels of fixed charge coverage assuming that
the Company could actually achieve its proposed rate of return:

Pre-tax coverage of interest expense based upon a 28.8921% composite federal and state income tax rate (10.21% ÷ 2.00%)	5.11 x
Post-tax coverage of interest expense (7.84% ÷ 2.00%)	3.92 x

Duquesne Light Company

Cost of Equity
as of December 31, 2020

Discounted Cash Flow (DCF)	D_1/P_0	+	g	+	$lev.$	=	k		
Electric Group	3.91%	+	5.15%	+	1.46%	=	10.52%		
Risk Premium (RP)			I	+	RP	=	k		
Electric Group			3.35%	+	6.75%	=	10.10%		
Capital Asset Pricing Model (CAPM)	Rf	+	β	x	$(Rm-Rf)$	+	$size$	=	k
Electric Group	2.10%	+	1.08	x	(8.72%)	+	1.02%	=	12.54%
Comparable Earnings (CE) ⁽¹⁰⁾			Historical		Forecast		Average		
Comparable Earnings Group			12.2%		13.0%		12.60%		

References: (1) Schedule 07

(2) Schedule 09

(3) Schedule 10

(4) A-rated public utility bond yield comprised of a 2.10% risk-free rate of return (Schedule 13 page 2) and a yield spread of 1.25% (Schedule 11 page 3)

(5) Schedule 12 page 1

(6) Schedule 13 page 2

(7) Schedule 10

(8) Schedule 13 page 2

(9) Schedule 13 page 3

(10) Schedule 14 page 2

Duquesne Light Company
Capitalization and Financial Statistics
2015-2019, Inclusive

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
	(Millions of Dollars)					
Amount of Capital Employed						
Permanent Capital	\$ 2,589.0	\$ 2,498.1	\$ 2,352.4	\$ 2,236.0	\$ 2,207.3	
Short-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Capital	<u>\$ 2,589.0</u>	<u>\$ 2,498.1</u>	<u>\$ 2,352.4</u>	<u>\$ 2,236.0</u>	<u>\$ 2,207.3</u>	
Capital Structure Ratios						<u>Average</u>
Based on Permanent Capital:						
Long-Term Debt	45.1%	48.5%	48.5%	46.0%	46.5%	46.9%
Preferred Stock	0.0%	0.0%	0.0%	1.5%	1.5%	0.6%
Common Equity	54.9%	51.5%	51.5%	52.5%	52.0%	52.5%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Based on Total Capital:						
Total Debt, incl. Short Term	45.1%	48.5%	48.5%	46.0%	46.5%	46.9%
Preferred Stock	0.0%	0.0%	0.0%	1.5%	1.5%	0.6%
Common Equity	54.9%	51.5%	51.5%	52.5%	52.0%	52.5%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Rate of Return on Book Common Equity	13.6%	12.2%	10.7%	10.1%	10.3%	11.4%
Operating Ratio (1)	70.5%	73.6%	71.2%	73.6%	72.8%	72.3%
Coverage incl. AFUDC (2)						
Pre-tax: All Interest Charges	5.26 x	4.38 x	5.36 x	5.03 x	4.59 x	4.92 x
Post-tax: All Interest Charges	4.38 x	3.73 x	3.62 x	3.43 x	3.12 x	3.66 x
Overall Coverage: All Int. & Pfd. Div.	4.38 x	3.73 x	3.46 x	3.34 x	2.89 x	3.56 x
Coverage excl. AFUDC (3)						
Pre-tax: All Interest Charges	5.26 x	4.38 x	5.36 x	5.03 x	4.59 x	4.92 x
Post-tax: All Interest Charges	4.38 x	3.73 x	3.62 x	3.43 x	3.12 x	3.66 x
Overall Coverage: All Int. & Pfd. Div.	4.38 x	3.73 x	3.46 x	3.34 x	2.89 x	3.56 x
Quality of Earnings & Cash Flow						
AFC/Income Avail. for Common Equity	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Effective Income Tax Rate	20.7%	19.4%	39.9%	39.7%	41.0%	32.1%
Internal Cash Generation/Construction (4)	92.6%	71.4%	60.1%	98.6%	77.1%	80.0%
Gross Cash Flow/ Avg. Total Debt(5)	29.4%	27.6%	23.8%	33.1%	29.8%	28.7%
Gross Cash Flow Interest Coverage(6)	7.42 x	6.75 x	6.15 x	7.94 x	5.88 x	6.83 x
Common Dividend Coverage (7)	6.97 x	4.15 x	2.89 x	3.72 x	3.04 x	4.15 x

See Page 2 for Notes.

Duquesne Light Company
Capitalization and Financial Statistics
2015-2019, Inclusive

Notes:

- (1) Total operating expenses, maintenance, depreciation and taxes other than income as a percentage of operating revenues.
- (2) Coverage calculations represent the number of times available earnings including AFUDC (allowance for funds used during construction), as reported in its entirety, cover fixed charges.
- (3) Coverage calculations represent the number of times available earnings excluding AFUDC (allowance for funds used during construction), as reported in its entirety, cover fixed charges.
- (4) Internal cash generation/gross construction is the percentage of gross construction expenditures provided by internally generated funds from operations after payment of all cash dividends.
- (5) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less AFUDC) as a percentage of average total debt.
- (6) Gross Cash Flow plus interest charges divided by interest charges.
- (7) Common dividend coverage is the relationship of internally generated funds from operations after payment of preferred stock dividends to common dividends paid.

Source of Information: Company provided data

Electric Group
Capitalization and Financial Statistics ⁽¹⁾
2015-2019, Inclusive

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
	(Millions of Dollars)					
Amount of Capital Employed						
Permanent Capital	\$ 41,223.1	\$ 37,589.8	\$ 35,582.8	\$ 33,139.8	\$ 31,162.5	
Short-Term Debt	<u>\$ 1,257.6</u>	<u>\$ 1,754.9</u>	<u>\$ 865.8</u>	<u>\$ 960.4</u>	<u>\$ 988.5</u>	
Total Capital	<u>\$ 42,480.7</u>	<u>\$ 39,344.7</u>	<u>\$ 36,448.6</u>	<u>\$ 34,100.2</u>	<u>\$ 32,151.0</u>	
Market-Based Financial Ratios						<u>Average</u>
Price-Earnings Multiple	21 x	20 x	20 x	21 x	19 x	<u>20 x</u>
Market/Book Ratio	209.6%	194.7%	198.5%	175.8%	156.5%	187.0%
Dividend Yield	3.3%	3.6%	3.5%	3.7%	3.4%	3.5%
Dividend Payout Ratio	67.9%	72.4%	67.1%	74.1%	59.5%	68.2%
Capital Structure Ratios						
Based on Permanent Capital:						
Long-Term Debt	50.6%	49.5%	50.6%	49.3%	46.9%	49.4%
Preferred Stock	1.3%	1.0%	0.6%	0.5%	0.4%	0.8%
Common Equity ⁽²⁾	<u>48.1%</u>	<u>49.5%</u>	<u>48.9%</u>	<u>50.2%</u>	<u>52.7%</u>	<u>49.8%</u>
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Based on Total Capital:						
Total Debt incl. Short Term	51.8%	51.3%	52.1%	50.6%	48.5%	50.9%
Preferred Stock	1.3%	1.0%	0.5%	0.5%	0.4%	0.7%
Common Equity ⁽²⁾	<u>46.9%</u>	<u>47.7%</u>	<u>47.4%</u>	<u>49.0%</u>	<u>51.1%</u>	<u>48.4%</u>
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Rate of Return on Book Common Equity ⁽²⁾	9.5%	10.2%	10.5%	8.6%	8.8%	9.5%
Operating Ratio ⁽³⁾	78.9%	78.5%	75.5%	77.3%	78.4%	77.7%
Coverage incl. AFUDC ⁽⁴⁾						
Pre-tax: All Interest Charges	3.43 x	3.88 x	3.88 x	4.17 x	4.11 x	3.89 x
Post-tax: All Interest Charges	3.02 x	3.28 x	3.55 x	3.12 x	3.08 x	3.21 x
Overall Coverage: All Int. & Pfd. Div.	3.01 x	3.23 x	3.54 x	3.12 x	3.08 x	3.20 x
Coverage excl. AFUDC ⁽⁴⁾						
Pre-tax: All Interest Charges	3.35 x	3.79 x	3.79 x	4.09 x	4.03 x	3.81 x
Post-tax: All Interest Charges	2.94 x	3.20 x	3.45 x	3.03 x	3.01 x	3.13 x
Overall Coverage: All Int. & Pfd. Div.	2.93 x	3.14 x	3.45 x	3.03 x	3.01 x	3.11 x
Quality of Earnings & Cash Flow						
AFC/Income Avail. for Common Equity	4.4%	5.4%	4.0%	4.8%	5.7%	4.9%
Effective Income Tax Rate	17.1%	20.0%	14.9%	33.2%	30.7%	23.2%
Internal Cash Generation/Construction ⁽⁵⁾	65.9%	75.6%	79.2%	83.0%	85.0%	77.7%
Gross Cash Flow/ Avg. Total Debt ⁽⁶⁾	19.1%	21.0%	23.0%	24.2%	24.0%	22.3%
Gross Cash Flow Interest Coverage ⁽⁷⁾	5.22 x	5.79 x	6.14 x	6.21 x	5.88 x	5.85 x
Common Dividend Coverage ⁽⁸⁾	3.44 x	3.69 x	4.04 x	4.20 x	4.01 x	3.88 x

See Page 2 for Notes.

Electric Group
Capitalization and Financial Statistics
2015-2019, Inclusive

Notes:

- (1) All capitalization and financial statistics for the group are the arithmetic average of the achieved results for each individual company in the group.
- (2) Excluding Accumulated Other Comprehensive Income ("OCI") from the equity account.
- (3) Total operating expenses, maintenance, depreciation and taxes other than income taxes as a percent of operating revenues.
- (4) Coverage calculations represent the number of times available earnings, both including and excluding AFUDC (allowance for funds used during construction) as reported in its entirety, cover fixed charges.
- (5) Internal cash generation/gross construction is the percentage of gross construction expenditures provided by internally-generated funds from operations after payment of all cash dividends divided by gross construction expenditures.
- (6) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) plus interest charges, divided by interest charges.
- (7) Gross Cash Flow plus interest charges divided by interest charges.
- (8) Common dividend coverage is the relationship of internally-generated funds from operations after payment of preferred stock dividends to common dividends paid.

Basis of Selection:

The Electric Group includes companies that: (i) have publicly-traded common stock, (ii) are contained in The Value Line Investment Survey and are classified in the Electric Utility East group along with additional companies that are relatively small, (iii) are not currently the target of an announced merger or acquisition, (iv) are not engaged in the construction of a nuclear generating plant or have not recently cancelled the construction of a nuclear generating plant, and (v) have not recently reduced its common dividend.

Ticker	Company	Corporate Credit Ratings		Stock Traded	Value Line Beta
		Moody's	S&P		
AGR	Avangrid, Inc.	A3	BBB+	NYSE	0.85
ED	Consol. Edison	Baa1	A-	NYSE	0.75
DUK	Duke Energy	A1	BBB+	NYSE	0.85
ES	Eversource Energy	A3	A	NYSE	0.90
EXC	Exelon Corp.	A2	BBB+	NASDAQ	0.95
FE	FirstEnergy Corp.	A3	BB+	NYSE	0.85
MGEE	MGE Energy	A1	AA-	NASDAQ	0.70
NEE	NextEra Energy	A1	A	NYSE	0.90
OTTR	Otter Tail Corp.	A3	BBB+	NASDAQ	0.85
PPL	PPL Corp.	A3	A-	NYSE	1.15
PEG	Public Serv. Enterprise	A2	A-	NYSE	0.90
	Average	<u>A2</u>	<u>A-</u>		<u>0.88</u>

Note: Ratings are those of utility subsidiaries

Source of Information: Standard & Poor's Utility COMPUSTAT
Moody's Investors Service
Standard & Poor's Corporation

Standard & Poor's Public Utilities
Capitalization and Financial Statistics ⁽¹⁾
2015-2019, Inclusive

	2019	2018	2017	2016	2015	
	(Millions of Dollars)					
Amount of Capital Employed						
Permanent Capital	\$ 36,567.1	\$ 32,871.6	\$ 30,827.6	\$ 29,173.1	\$ 26,655.9	
Short-Term Debt	\$ 1,221.9	\$ 1,420.3	\$ 1,076.1	\$ 1,032.2	\$ 875.5	
Total Capital	<u>\$ 37,789.0</u>	<u>\$ 34,291.9</u>	<u>\$ 31,903.7</u>	<u>\$ 30,205.3</u>	<u>\$ 27,531.4</u>	
Market-Based Financial Ratios						<u>Average</u>
Price-Earnings Multiple	20 x	21 x	21 x	21 x	18 x	20 x
Market/Book Ratio	220.8%	204.7%	214.4%	196.0%	181.1%	203.4%
Dividend Yield	3.2%	3.5%	3.3%	3.5%	3.6%	3.4%
Dividend Payout Ratio	62.7%	71.7%	74.4%	74.6%	68.8%	70.4%
Capital Structure Ratios						
Based on Permanent Capital:						
Long-Term Debt	56.7%	55.0%	56.8%	56.6%	54.7%	55.9%
Preferred Stock	2.2%	2.5%	1.4%	1.9%	1.6%	1.9%
Common Equity ⁽²⁾	41.1%	42.5%	41.8%	41.6%	43.8%	42.2%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Based on Total Capital:						
Total Debt incl. Short Term	58.2%	57.0%	58.4%	58.2%	56.1%	57.6%
Preferred Stock	2.1%	2.4%	1.4%	1.8%	1.5%	1.8%
Common Equity ⁽²⁾	39.7%	40.7%	40.3%	40.1%	42.4%	40.6%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Rate of Return on Book Common Equity ⁽²⁾	10.3%	10.3%	10.8%	9.7%	9.7%	10.2%
Operating Ratio ⁽³⁾	79.3%	79.8%	77.0%	78.2%	79.7%	78.8%
Coverage incl. AFUDC ⁽⁴⁾						
Pre-tax: All Interest Charges	3.05 x	2.94 x	3.42 x	3.38 x	3.80 x	3.32 x
Post-tax: All Interest Charges	3.10 x	2.59 x	2.86 x	2.55 x	2.79 x	2.78 x
Overall Coverage: All Int. & Pfd. Div.	3.04 x	2.55 x	2.84 x	2.52 x	2.75 x	2.74 x
Coverage excl. AFUDC ⁽⁴⁾						
Pre-tax: All Interest Charges	2.95 x	2.84 x	3.31 x	3.28 x	3.70 x	3.22 x
Post-tax: All Interest Charges	3.00 x	2.48 x	2.75 x	2.44 x	2.69 x	2.67 x
Overall Coverage: All Int. & Pfd. Div.	2.94 x	2.44 x	2.73 x	2.41 x	2.65 x	2.63 x
Quality of Earnings & Cash Flow						
AFC/Income Avail. for Common Equity	5.8%	7.3%	7.3%	6.5%	5.5%	6.5%
Effective Income Tax Rate	12.2%	19.0%	28.2%	29.0%	32.5%	24.2%
Internal Cash Generation/Construction ⁽⁵⁾	66.0%	75.7%	78.7%	78.0%	71.9%	74.1%
Gross Cash Flow/ Avg. Total Debt ⁽⁶⁾	17.5%	17.4%	19.9%	20.5%	20.0%	19.1%
Gross Cash Flow Interest Coverage ⁽⁷⁾	4.97 x	4.98 x	5.57 x	5.54 x	5.41 x	5.29 x
Common Dividend Coverage ⁽⁸⁾	5.56 x	4.80 x	4.33 x	4.31 x	4.24 x	4.65 x

See Page 2 for Notes.

Standard & Poor's Public Utilities
Capitalization and Financial Statistics
2015-2019, Inclusive

Notes:

- (1) All capitalization and financial statistics for the group are the arithmetic average of the achieved results for each individual company in the group.
- (2) Excluding Accumulated Other Comprehensive Income ("OCI") from the equity account
- (3) Total operating expenses, maintenance, depreciation and taxes other than income taxes as a percent of operating revenues.
- (4) Coverage calculations represent the number of times available earnings, both including and excluding AFUDC (allowance for funds used during construction) as reported in its entirety, cover fixed charges.
- (5) Internal cash generation/gross construction is the percentage of gross construction expenditures provided by internally-generated funds from operations after payment of all cash dividends divided by gross construction expenditures.
- (6) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) as a percentage of average total debt.
- (7) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) plus interest charges, divided by interest charges.
- (8) Common dividend coverage is the relationship of internally-generated funds from operations after payment of preferred stock dividends to common dividends paid.

Source of Information: Annual Reports to Shareholders
Utility COMPUSTAT

Standard & Poor's Public Utilities
Company Identities

	Ticker	Credit Rating ⁽¹⁾		Common Stock Traded	Value Line Beta
		Moody's	S&P		
Alliant Energy Corporation	LNT	Baa1	A-	NYSE	0.85
Ameren Corporation	AEE	Baa1	BBB+	NYSE	0.85
American Electric Power	AEP	Baa1	A-	NYSE	0.75
American Water Works	AWK	Baa1	A	NYSE	0.85
CenterPoint Energy	CNP	Baa1	BBB+	NYSE	1.15
CMS Energy	CMS	A3	A-	NYSE	0.80
Consolidated Edison	ED	Baa1	A-	NYSE	0.75
Dominion Energy	D	A2	BBB+	NYSE	0.80
DTE Energy Co.	DTE	A2	A-	NYSE	0.95
Duke Energy	DUK	A1	BBB+	NYSE	0.85
Edison Int'l	EIX	Baa2	BBB	NYSE	0.95
Entergy Corp.	ETR	Baa1	A-	NYSE	0.95
Evergy, Inc.	EVRG	Baa1	A-	NYSE	1.00
Eversource	ES	A3	A	NYSE	0.90
Exelon Corp.	EXC	A2	BBB+	NYSE	0.95
FirstEnergy Corp.	FE	A3	BB+	NYSE	0.85
NextEra Energy Inc.	NEE	A1	A	NYSE	0.90
NiSource Inc.	NI	Baa2	BBB+	NYSE	0.85
NRG Energy Inc.	NRG	Ba1	BB+	NYSE	1.25
Pinnacle West Capital	PNW	A2	A-	NYSE	0.90
PPL Corp.	PPL	A3	A-	NYSE	1.15
Public Serv. Enterprise Inc.	PEG	A2	A-	NYSE	0.90
Sempra Energy	SRE	Baa1	BBB+	NYSE	1.00
Southern Co.	SO	Baa1	A-	NYSE	0.90
WEC Energy Corp.	WEC	A2	A-	NYSE	0.80
Xcel Energy Inc	XEL	A2	A-	NYSE	0.80
Average for S&P Utilities		<u>A3</u>	<u>BBB+</u>		<u>0.91</u>

Note: ⁽¹⁾ Ratings are those of utility subsidiaries

Source of Information: SNL Financial LLC
Standard & Poor's Stock Guide
Value Line Investment Survey for Windows

Duquesne Light Company
Capitalization and Related Capital Structure Ratios
Actual at December 31, 2020 and Estimated at December 31, 2021 and December 31, 2022

	Actual at December 31, 2020			Estimated at December 31, 2021			Estimated at December 31, 2022		
	Amount Outstanding	Ratios Excl. S-T Debt Incl. S-T Debt		Amount Outstanding	Ratios Excl. S-T Debt Incl. S-T Debt		Amount Outstanding	Ratios Excl. S-T Debt Incl. S-T Debt	
Long-Term Debt	\$ 1,377,771,607	47.71%	47.55%	\$ 1,379,800,430 ⁽²⁾	46.39%	46.03%	\$ 1,506,814,759 ⁽²⁾	46.65%	46.30%
Common Equity									
Common Stock	-			-			-		
Capital Surplus	988,426,521			988,426,521			988,426,521		
Retained earnings ⁽¹⁾	521,503,160			606,171,160 ⁽³⁾			734,862,160 ⁽³⁾		
Total Common Equity	<u>1,509,929,681</u>	<u>52.29%</u>	<u>52.11%</u>	<u>1,594,597,681</u>	<u>53.61%</u>	<u>53.19%</u>	<u>1,723,288,681</u>	<u>53.35%</u>	<u>52.95%</u>
Total Permanent Capital	2,887,701,288	<u>100.00%</u>	99.66%	2,974,398,111	<u>100.00%</u>	99.22%	3,230,103,440	<u>100.00%</u>	99.25%
Short-term Debt	<u>10,000,000</u>		<u>0.34%</u>	<u>23,400,000</u>		<u>0.78%</u>	<u>24,200,000</u>		<u>0.75%</u>
Total Capital Employed	<u>\$ 2,897,701,288</u>		<u>100.00%</u>	<u>\$ 2,997,798,111</u>		<u>100.00%</u>	<u>\$ 3,254,303,440</u>		<u>100.00%</u>

Notes:

⁽¹⁾ Excluding Accumulated Other Comprehensive Income ("OCI") of:

\$ (2,690,662)

\$ (2,690,662)

\$ (2,690,662)

⁽²⁾ Reflects changes in the principal amount of long-term debt of:

1st Mortgage Bond 3.38% due 3/31/52

Net change in Loss on Reacquired Debt

\$ 2,028,822

\$ 125,000,000

2,014,329

⁽³⁾ Projection of retained earnings consisting of:

Net Income

Distributions

\$ 158,668,000

(74,000,000)

\$ 173,191,000

(44,500,000)

Source of Information: Company provided data

Duquesne Light Company
Calculation of the Embedded Cost of Long-Term Debt
Actual at December 31, 2020

Series	Principal Amount Outstanding ⁽¹⁾	Percent to Total	Effective Cost Rate	Weighted Cost Rate ⁽²⁾
1st Mortgage Bond 4.76% due 2/3/42	\$ 200,000,000	14.34%	4.81%	0.69%
1st Mortgage Bond 4.97% due 11/14/43	160,000,000	11.47%	5.01%	0.57%
1st Mortgage Bond 5.02% due 2/4/44	45,000,000	3.23%	5.06%	0.16%
1st Mortgage Bond 5.12% due 2/4/54	85,000,000	6.09%	5.16%	0.31%
1st Mortgage Bond 3.78% due 3/2/45	100,000,000	7.17%	3.81%	0.27%
1st Mortgage Bond 3.93% due 3/2/55	200,000,000	14.34%	3.95%	0.57%
1st Mortgage Bond 3.93% due 7/15/45	160,000,000	11.47%	3.96%	0.45%
1st Mortgage Bond 3.82% due 10/3/47	60,000,000	4.30%	3.86%	0.17%
1st Mortgage Bond 3.89% due 2/1/48	60,000,000	4.30%	3.93%	0.17%
1st Mortgage Bond 4.04% due 2/1/58	125,000,000	8.96%	4.07%	0.36%
1st Mortgage Bond 3.11% due 5/5/50	200,000,000	14.34%	3.14%	0.45%
Total Long -Term Debt	1,395,000,000	<u>100.00%</u>		<u>4.19%</u>
Unamortized Call Premium	<u>(17,228,393)</u>			
Long Term- Debt	<u>\$ 1,377,771,607</u>			
Annualized Cost	\$ 58,387,136			
Amortization of Loss on Reacquired Debt	<u>2,033,556</u>			
Total Cost	<u>\$ 60,420,692</u>			<u>4.39%</u>

Notes: ⁽¹⁾ Includes current portion of long-term debt.
⁽²⁾ As calculated on page 4 of this schedule.

Source of Information: Company provided data

Duquesne Light Company
Calculation of the Embedded Cost of Long-Term Debt
Estimated at December 31, 2021

Series	Principal Amount Outstanding ⁽¹⁾	Percent to Total	Effective Cost Rate	Weighted Cost Rate ⁽²⁾
1st Mortgage Bond 4.76% due 2/3/42	\$ 200,000,000	14.34%	4.81%	0.69%
1st Mortgage Bond 4.97% due 11/14/43	160,000,000	11.47%	5.01%	0.57%
1st Mortgage Bond 5.02% due 2/4/44	45,000,000	3.23%	5.06%	0.16%
1st Mortgage Bond 5.12% due 2/4/54	85,000,000	6.09%	5.16%	0.31%
1st Mortgage Bond 3.78% due 3/2/45	100,000,000	7.17%	3.81%	0.27%
1st Mortgage Bond 3.93% due 3/2/55	200,000,000	14.34%	3.95%	0.57%
1st Mortgage Bond 3.93% due 7/15/45	160,000,000	11.47%	3.96%	0.45%
1st Mortgage Bond 3.82% due 10/3/47	60,000,000	4.30%	3.86%	0.17%
1st Mortgage Bond 3.89% due 2/1/48	60,000,000	4.30%	3.93%	0.17%
1st Mortgage Bond 4.04% due 2/1/58	125,000,000	8.96%	4.07%	0.36%
1st Mortgage Bond 4.04% due 2/1/58	200,000,000	14.34%	3.14%	0.45%
Total Long -Term Debt	1,395,000,000	100.00%		4.19%
Unamortized Call Premium	(15,199,570)			
Long Term- Debt	<u>\$ 1,379,800,430</u>			
Annualized Cost	\$ 58,387,136			
Amortization of Loss on Reacquired Debt	<u>2,028,823</u>			
Total Cost	<u>\$ 60,415,959</u>			<u>4.38%</u>

Notes: ⁽¹⁾ Includes current portion of long-term debt.

⁽²⁾ As calculated on page 4 of this schedule.

Source of Information: Company provided data

Duquesne Light Company
Calculation of the Embedded Cost of Long-Term Debt
Estimated at December 31, 2022

Series	Principal Amount Outstanding ⁽¹⁾	Percent to Total	Effective Cost Rate	Weighted Cost Rate ⁽²⁾
1st Mortgage Bond 4.76% due 2/3/42	\$ 200,000,000	13.16%	4.81%	0.63%
1st Mortgage Bond 4.97% due 11/14/43	160,000,000	10.53%	5.01%	0.53%
1st Mortgage Bond 5.02% due 2/4/44	45,000,000	2.96%	5.06%	0.15%
1st Mortgage Bond 5.12% due 2/4/54	85,000,000	5.59%	5.16%	0.29%
1st Mortgage Bond 3.78% due 3/2/45	100,000,000	6.58%	3.81%	0.25%
1st Mortgage Bond 3.93% due 3/2/55	200,000,000	13.16%	3.95%	0.52%
1st Mortgage Bond 3.93% due 7/15/45	160,000,000	10.53%	3.96%	0.42%
1st Mortgage Bond 3.82% due 10/3/47	60,000,000	3.95%	3.86%	0.15%
1st Mortgage Bond 3.89% due 2/1/48	60,000,000	3.95%	3.93%	0.16%
1st Mortgage Bond 4.04% due 2/1/58	125,000,000	8.22%	4.07%	0.33%
1st Mortgage Bond 3.11% due 5/5/50	200,000,000	13.16%	3.14%	0.41%
1st Mortgage Bond 3.38% due 3/31/52	125,000,000	8.22%	3.41%	0.28%
Total Long -Term Debt	1,520,000,000	100.00%		4.12%
Unamortized Call Premium	(13,185,241)			
Long Term- Debt	<u>\$ 1,506,814,759</u>			
Annualized Cost	\$ 62,648,995			
Amortization of Loss on Reacquired Debt	<u>2,014,329</u>			
Total Cost	<u>\$ 64,663,324</u>			<u>4.29%</u>

Notes: ⁽¹⁾ Includes current portion of long-term debt.
⁽²⁾ As calculated on page 4 of this schedule.

Source of Information: Company provided data

Duquesne Light Company
Calculation of the Effective Cost of Long-Term Debt by Series

Series	Coupon Rate	Date of Issue	Date of Maturity	Term in Years	Principal Amount Outstanding	Premium/Discount & Expense	Net Proceeds	Net Proceeds Ratio	Effective Cost Rate ⁽¹⁾
1st Mortgage Bond 4.76% due 2/3/42	4.76%	02/03/12	02/03/42	30.0	\$ 200,000,000	\$ 1,685,878	\$ 198,314,122	99.16%	4.81%
1st Mortgage Bond 4.97% due 11/14/43	4.97%	11/14/13	11/14/43	30.0	160,000,000	962,455	159,037,545	99.40%	5.01%
1st Mortgage Bond 5.02% due 2/4/44	5.02%	02/04/14	02/04/44	30.0	45,000,000	273,501	44,726,499	99.39%	5.06%
1st Mortgage Bond 5.12% due 2/4/54	5.12%	02/04/14	02/04/54	40.0	85,000,000	543,463	84,456,537	99.36%	5.16%
1st Mortgage Bond 3.78% due 3/2/45	3.78%	03/02/15	03/02/45	30.0	100,000,000	446,281	99,553,719	99.55%	3.81%
1st Mortgage Bond 3.93% due 3/2/55	3.93%	03/02/15	03/02/55	40.0	200,000,000	891,394	199,108,606	99.55%	3.95%
1st Mortgage Bond 3.93% due 7/15/45	3.93%	07/15/15	07/15/45	30.0	160,000,000	781,258	159,218,742	99.51%	3.96%
1st Mortgage Bond 3.82% due 10/3/47	3.82%	10/03/17	10/03/47	30.0	60,000,000	437,811	59,562,189	99.27%	3.86%
1st Mortgage Bond 3.89% due 2/1/48	3.89%	02/01/18	02/01/48	30.0	60,000,000	377,534	59,622,466	99.37%	3.93%
1st Mortgage Bond 4.04% due 2/1/58	4.04%	02/01/18	02/01/58	40.0	125,000,000	786,529	124,213,471	99.37%	4.07%
1st Mortgage Bond 3.11% due 5/5/50	3.11%	05/01/20	05/05/50	30.0	200,000,000	1,114,869	198,885,131	99.44%	3.14%
1st Mortgage Bond 3.38% due 3/31/52	3.38%	03/31/22	03/31/52	30.0	125,000,000	750,000	124,250,000	99.40%	3.41%

Notes: ⁽¹⁾ The effective cost for each issue is the yield to maturity using as inputs the average term of issue, coupon rate, and net proceeds ratio.

Source of Information: Company provided data

**Monthly Dividend Yields for
Electric Group
for the Twelve Months Ending December 2020**

<u>Company</u>	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>12-Month Average</u>	<u>6-Month Average</u>	<u>3-Month Average</u>
AVANGRID, Inc (AGR)	3.32%	3.57%	4.03%	4.12%	3.99%	4.21%	3.56%	3.66%	3.50%	3.59%	3.82%	3.88%			
Consolidated Edison Inc (ED)	3.28%	3.89%	3.94%	3.91%	4.09%	4.28%	4.02%	4.30%	3.95%	3.93%	4.02%	4.26%			
Duke Energy Corporation (DUK)	3.90%	4.13%	4.70%	4.51%	4.42%	4.76%	4.60%	4.82%	4.38%	4.23%	4.17%	4.24%			
Eversource Energy (ES)	2.46%	2.64%	2.91%	2.83%	2.71%	2.73%	2.53%	2.67%	2.72%	2.61%	2.61%	2.63%			
Exelon Corp (EXC)	3.24%	3.55%	4.18%	4.16%	4.00%	4.24%	4.00%	4.15%	4.30%	3.87%	3.73%	3.64%			
FirstEnergy Corp (FE)	3.09%	3.51%	3.92%	3.81%	3.70%	4.05%	5.45%	5.48%	5.48%	5.31%	5.90%	5.14%			
MGE Energy Inc (MGEE)	1.77%	1.98%	2.16%	2.19%	2.08%	2.19%	2.24%	2.28%	2.37%	2.28%	2.16%	2.12%			
NextEra Energy Inc (NEE)	2.10%	2.22%	2.33%	2.43%	2.20%	2.34%	2.00%	2.01%	2.02%	1.92%	1.90%	1.82%			
Otter Tail Corp (OTTR)	2.78%	3.05%	3.34%	3.36%	3.45%	3.83%	3.90%	3.82%	4.11%	3.89%	3.72%	3.49%			
PPL Corp (PPL)	4.62%	5.60%	6.75%	6.59%	6.02%	6.45%	6.29%	6.12%	6.09%	6.12%	5.92%	5.91%			
Public Service Enterprise Group Inc (PEG)	3.33%	3.85%	4.38%	3.89%	3.87%	4.00%	3.52%	3.78%	3.58%	3.39%	3.39%	3.37%			
Average	3.08%	3.45%	3.88%	3.80%	3.68%	3.92%	3.83%	3.91%	3.87%	3.74%	3.76%	3.68%	3.72%	3.80%	3.73%

Note: Monthly dividend yields are calculated by dividing the annualized quarterly dividend by the month-end closing stock price adjusted by the fraction of the ex-dividend.

Source of Information: <https://finance.yahoo.com>
<https://www.nasdaq.com>

Forward-looking Dividend Yield	1/2 Growth	D₀/P₀	(.5g)	D₁/P₀	$K = \frac{D_0(1+g)^0 + D_0(1+g)^1 + D_0(1+g)^2 + D_0(1+g)^3}{P_0} + g$
		3.80%	1.025750	3.90%	
	Discrete	D₀/P₀	Adj.	D₁/P₀	$K = \frac{D_0(1+g)^{25} + D_0(1+g)^{50} + D_0(1+g)^{75} + D_0(1+g)^{100}}{P_0} + g$
		3.80%	1.031985	3.92%	
	Quarterly	D₀/P₀	Adj.	D₁/P₀	$K = \left[\left(1 + \frac{D_0(1+g)^{25}}{P_0} \right)^4 - 1 \right] + g$
	Average	0.9500%	1.012634	3.90%	
				3.91%	
	Growth rate			5.15%	
	K			9.06%	

Historical Growth Rates
Earnings Per Share, Dividends Per Share,
Book Value Per Share, and Cash Flow Per Share

Electric Group	Earnings per Share		Dividends per Share		Book Value per Share		Cash Flow per Share	
	<u>Value Line</u>		<u>Value Line</u>		<u>Value Line</u>		<u>Value Line</u>	
	<u>5 Year</u>	<u>10 Year</u>	<u>5 Year</u>	<u>10 Year</u>	<u>5 Year</u>	<u>10 Year</u>	<u>5 Year</u>	<u>10 Year</u>
AVANGRID, Inc.	-	-	-	-	-	-	-	-
Consol. Edison	2.00%	2.50%	3.00%	2.00%	4.50%	4.00%	4.00%	4.00%
Duke Energy	2.50%	3.00%	3.00%	3.00%	1.00%	2.00%	6.00%	3.50%
Eversource Energy	7.00%	6.00%	7.00%	9.00%	3.50%	6.50%	6.50%	2.00%
Exelon Corp.	4.50%	-4.50%	-3.00%	-3.50%	4.00%	6.50%	5.00%	1.00%
FirstEnergy Corp.	-	-7.00%	-2.00%	-3.00%	-17.50%	-8.50%	-3.00%	-6.00%
MGE Energy	2.50%	4.50%	4.00%	3.50%	5.50%	5.50%	5.00%	4.50%
NextEra Energy	7.00%	6.50%	11.00%	9.50%	10.50%	9.00%	7.00%	6.50%
Otter Tail Corp.	9.00%	5.50%	2.50%	1.50%	4.50%	-	6.00%	2.50%
PPL Corp.	-1.00%	1.00%	2.00%	2.00%	-3.50%	1.00%	-3.50%	-1.00%
Public Serv. Enterprise	4.00%	1.00%	4.50%	3.50%	4.50%	6.00%	2.00%	2.00%
Average	<u>4.17%</u>	<u>1.85%</u>	<u>3.20%</u>	<u>2.75%</u>	<u>1.70%</u>	<u>3.56%</u>	<u>3.50%</u>	<u>1.90%</u>

Source of Information: Value Line Investment Survey November 13, 2020□

Analysts' Five-Year Projected Growth Rates
Earnings Per Share, Dividends Per Share,
Book Value Per Share, and Cash Flow Per Share

<u>Electric Group</u>	<u>I/B/E/S First Call</u>	<u>Zacks</u>	<u>Value Line</u>				
			<u>Earnings Per Share</u>	<u>Dividends Per Share</u>	<u>Book Value Per Share</u>	<u>Cash Flow Per Share</u>	<u>Percent Retained to Common Equity</u>
AVANGRID, Inc.	4.00%	4.70%	4.00%	0.50%	1.00%	4.50%	1.50%
Consol. Edison	2.54%	2.00%	3.00%	3.50%	3.00%	4.00%	2.50%
Duke Energy	2.80%	3.60%	5.00%	2.50%	2.50%	5.00%	2.50%
Eversource Energy	6.51%	6.50%	5.50%	6.00%	5.50%	5.50%	3.50%
Exelon Corp.		2.40%	3.50%	5.50%	3.50%	4.00%	4.00%
FirstEnergy Corp.		NA	8.50%	2.00%	10.00%	3.00%	6.50%
MGE Energy	4.80%	4.80%	4.00%	5.50%	5.00%	5.00%	4.00%
NextEra Energy	8.73%	7.90%	9.50%	10.50%	6.50%	7.50%	4.00%
Otter Tail Corp.	9.00%	NA	6.50%	5.00%	5.00%	5.00%	4.50%
PPL Corp.		NA	2.50%	2.00%	4.50%	4.00%	4.00%
Public Serv. Enterprise	1.10%	2.90%	5.00%	4.00%	5.00%	5.00%	5.00%
Average	<u>4.94%</u>	<u>4.35%</u>	<u>5.18%</u>	<u>4.27%</u>	<u>4.68%</u>	<u>4.77%</u>	<u>3.82%</u>

Note: Negative growth rates removed for Exelon of -2.40%, FirstEnergy of -2.40%, and PPL Corp. of -16.20%.

Source of Information :
Yahoo Finance, January 5, 2021
Zacks, January 5, 2021
Value Line Investment Survey, November 13, 2020□

**Electric Group
Financial Risk Adjustment**

Fiscal Year	Consolidated	Duke Energy	Eversource Energy (ES)	Exelon Corp(EXC)	FirstEnergy Corp (FE)	MGE Energy Inc. (MGEE)	NextEra Energy Inc (NEE)	Otter Tail Corp. (OTTR)	PPL Corp (PPL)	Public Service	Average		
	AVANGRID Inc (AGR)	Edison Inc (ED)								Corporation (DUK)		Enterprise Group Inc	
	12/31/19	12/31/19	12/31/19	12/31/19	12/31/19	12/31/19	12/31/19	12/31/19	12/31/19	12/31/19			
Capitalization at Fair Values													
Debt(D)	8,168,000	22,738,000	63,062,000	15,796,100	41,516,000	22,928,000	611,909	42,928,000	742,279	25,481,000	16,723,000	23,699,481	
Preferred(P)	0	0	0	162,000	0	0	0	0	0	0	0	14,727	
Equity(E)	<u>15,846,919</u>	<u>28,045,700</u>	<u>66,856,930</u>	<u>28,062,946</u>	<u>44,267,890</u>	<u>26,275,698</u>	<u>2,732,532</u>	<u>118,416,240</u>	<u>2,059,683</u>	<u>27,528,320</u>	<u>29,761,200</u>	<u>35,441,278</u>	
Total	<u>24,014,919</u>	<u>50,783,700</u>	<u>129,918,930</u>	<u>44,021,046</u>	<u>85,783,890</u>	<u>49,203,698</u>	<u>3,344,441</u>	<u>161,344,240</u>	<u>2,801,962</u>	<u>53,009,320</u>	<u>46,484,200</u>	<u>59,155,486</u>	
Capital Structure Ratios													
Debt(D)	34.01%	44.77%	48.54%	35.88%	48.40%	46.60%	18.30%	26.61%	26.49%	48.07%	35.98%	37.60%	
Preferred(P)	0.00%	0.00%	0.00%	0.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	
Equity(E)	<u>65.99%</u>	<u>55.23%</u>	<u>51.46%</u>	<u>63.75%</u>	<u>51.60%</u>	<u>53.40%</u>	<u>81.70%</u>	<u>73.39%</u>	<u>73.51%</u>	<u>51.93%</u>	<u>64.02%</u>	<u>62.36%</u>	
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>99.99%</u>	
Common Stock													
Issued		333,000,000			973,000,000						534,000,000		
Treasury		23,000,000			2,000,000						30,000,000		
Outstanding	309,752,140	310,000,000	733,000,000	329,880,645	971,000,000	540,652,222	34,668,000	489,000,000	40,157,591	767,233,000	504,000,000		
Market Price	\$51.16	\$90.47	\$91.21	\$85.07	\$45.59	\$48.60	\$78.82	\$242.16	\$51.29	\$35.88	\$59.05		
Capitalization at Carrying Amounts													
Debt(D)	7,446,000	19,973,000	58,126,000	14,681,500	37,628,000	20,074,000	547,879	39,667,000	689,764	21,893,000	15,108,000	21,439,468	
Preferred(P)	0	0	1,962,000	155,600	0	0	0	0	0	0	0	192,509	
Equity(E)	<u>15,237,000</u>	<u>18,022,000</u>	<u>44,860,000</u>	<u>12,629,994</u>	<u>32,224,000</u>	<u>6,975,000</u>	<u>855,676</u>	<u>37,005,000</u>	<u>781,482</u>	<u>12,991,000</u>	<u>15,089,000</u>	<u>17,879,105</u>	
Total	<u>22,683,000</u>	<u>37,995,000</u>	<u>104,948,000</u>	<u>27,467,094</u>	<u>69,852,000</u>	<u>27,049,000</u>	<u>1,403,555</u>	<u>76,672,000</u>	<u>1,471,246</u>	<u>34,884,000</u>	<u>30,197,000</u>	<u>39,511,081</u>	
Capital Structure Ratios													
Debt(D)	32.83%	52.57%	55.39%	53.45%	53.87%	74.21%	39.04%	51.74%	46.88%	62.76%	50.03%	52.07%	
Preferred(P)	0.00%	0.00%	1.87%	0.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%	
Equity(E)	<u>67.17%</u>	<u>47.43%</u>	<u>42.74%</u>	<u>45.98%</u>	<u>46.13%</u>	<u>25.79%</u>	<u>60.96%</u>	<u>48.26%</u>	<u>53.12%</u>	<u>37.24%</u>	<u>49.97%</u>	<u>47.71%</u>	
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Betas	Value Line	0.85	0.75	0.85	0.90	0.95	0.85	0.70	0.90	0.85	1.15	0.90	0.88
Hamada	BI =	Bu	[1+ (1 - t)]	D/E	+	P/E]						
	0.88 =	Bu	[1+ (1-0.35)]	0.6030	+	0.0005]						
	0.88 =	Bu	[1+ 0.65]	0.6030	+	0.0005]						
	0.88 =	Bu	1.3925										
	0.63 =	Bu											
Hamada	BI =	0.63	[1+ (1 - t)]	D/E	+	P/E]						
	BI =	0.63	[1+ 0.65]	1.0914	+	0.0046]						
	BI =	0.63	1.7140										
	BI =	1.08											
M&M	ku =	ke	- (((ku - i)	-	1-t)	D	/	E)-(ku - d)	P / E		
	7.31% =	9.06%	- (((7.31% - 2.81%)	-	0.65)	37.60%	/	62.36%)-(7.31% - 5.68%)	0.03% / 62.36%		
	7.31% =	9.06%	- (((4.50%)	-	0.65)	0.6030)-(1.63%)	0.0005		
	7.31% =	9.06%	- ((2.93%)	-)	0.6030)-(1.63%)	0.0005		
	7.31% =	9.06%	-	1.77%						-	0.00%		
M&M	ke =	ku	+ (((ku - i)	-	1-t)	D	/	E)+(ku - d)	P / E		
	10.52% =	7.31%	+ (((7.31% - 2.81%)	-	0.65)	52.07%	/	47.71%)+(7.31% - 5.68%)	0.22% / 47.71%		
	10.52% =	7.31%	+ (((4.50%)	-	0.65)	1.0914)+(1.63%)	0.0046		
	10.52% =	7.31%	+ ((2.93%)	-)	1.0914)+(1.63%)	0.0046		
	10.52% =	7.31%	+	3.20%						+	0.01%		

**Interest Rates for Investment Grade Public Utility Bonds
Yearly for 2015-2019
and the Twelve Months Ended December 2020**

<u>Years</u>	<u>Aa Rated</u>	<u>A Rated</u>	<u>Baa Rated</u>	<u>Average</u>
2015	4.00%	4.12%	5.03%	4.38%
2016	3.73%	3.93%	4.68%	4.11%
2017	3.82%	4.00%	4.38%	4.07%
2018	4.09%	4.25%	4.67%	4.34%
2019	3.61%	3.77%	4.19%	3.86%
Five-Year Average	<u>3.85%</u>	<u>4.01%</u>	<u>4.59%</u>	<u>4.15%</u>
<u>Months</u>				
Jan-20	3.12%	3.29%	3.60%	3.34%
Feb-20	2.96%	3.11%	3.42%	3.16%
Mar-20	3.30%	3.50%	3.96%	3.59%
Apr-20	2.93%	3.19%	3.82%	3.31%
May-20	2.89%	3.14%	3.63%	3.22%
Jun-20	2.80%	3.07%	3.44%	3.10%
Jul-20	2.46%	2.74%	3.09%	2.77%
Aug-20	2.49%	2.73%	3.06%	2.76%
Sep-20	2.62%	2.84%	3.17%	2.88%
Oct-20	2.72%	2.95%	3.27%	2.98%
Nov-20	2.63%	2.85%	3.17%	2.89%
Dec-20	2.57%	2.77%	3.05%	2.80%
Twelve-Month Average	<u>2.79%</u>	<u>3.02%</u>	<u>3.39%</u>	<u>3.07%</u>
Six-Month Average	<u>2.58%</u>	<u>2.81%</u>	<u>3.14%</u>	<u>2.85%</u>
Three-Month Average	<u>2.64%</u>	<u>2.86%</u>	<u>3.16%</u>	<u>2.89%</u>

Yields on A-rated Public Utility Bonds and Spreads over 30-Year Treasuries



— A-rated Public Utility	8.31%	7.89%	7.75%	7.60%	7.04%	7.62%	8.24%	7.76%	7.37%	6.58%	6.16%	5.65%	6.07%	6.07%	6.53%	6.04%	5.46%	5.04%	4.13%	4.48%	4.28%	4.12%	3.93%	4.00%	4.25%	3.77%
— Spread vs. 30-year	0.94%	1.01%	1.04%	0.99%	1.46%	1.75%	2.30%	2.27%					1.16%	1.23%	2.25%	1.96%	1.21%	1.13%	1.21%	1.03%	0.94%	1.28%	1.34%	1.10%	1.14%	1.19%

A rated Public Utility Bonds over 30-Year Treasuries

Year	A-rated	30-Year Treasuries																	
	Public Utility	Yield	Spread																
Jan-99	6.97%	5.16%	1.81%	Jan-04	6.15%			Jan-08	6.02%	4.33%	1.69%	Jan-12	4.34%	3.03%	1.31%	Jan-16	4.27%	2.86%	1.41%
Feb-99	7.09%	5.37%	1.72%	Feb-04	6.15%			Feb-08	6.21%	4.52%	1.69%	Feb-12	4.36%	3.11%	1.25%	Feb-16	4.11%	2.62%	1.49%
Mar-99	7.26%	5.58%	1.68%	Mar-04	5.97%			Mar-08	6.21%	4.39%	1.82%	Mar-12	4.48%	3.28%	1.20%	Mar-16	4.16%	2.68%	1.48%
Apr-99	7.22%	5.55%	1.67%	Apr-04	6.35%			Apr-08	6.29%	4.44%	1.85%	Apr-12	4.40%	3.18%	1.22%	Apr-16	4.00%	2.62%	1.38%
May-99	7.47%	5.81%	1.66%	May-04	6.62%			May-08	6.28%	4.60%	1.68%	May-12	4.20%	2.93%	1.27%	May-16	3.93%	2.63%	1.30%
Jun-99	7.74%	6.04%	1.70%	Jun-04	6.46%			Jun-08	6.38%	4.69%	1.69%	Jun-12	4.08%	2.70%	1.38%	Jun-16	3.78%	2.45%	1.33%
Jul-99	7.71%	5.98%	1.73%	Jul-04	6.27%			Jul-08	6.40%	4.57%	1.83%	Jul-12	3.93%	2.59%	1.34%	Jul-16	3.57%	2.23%	1.34%
Aug-99	7.91%	6.07%	1.84%	Aug-04	6.14%			Aug-08	6.37%	4.50%	1.87%	Aug-12	4.00%	2.77%	1.23%	Aug-16	3.59%	2.26%	1.33%
Sep-99	7.93%	6.07%	1.86%	Sep-04	5.98%			Sep-08	6.49%	4.27%	2.22%	Sep-12	4.02%	2.88%	1.14%	Sep-16	3.66%	2.35%	1.31%
Oct-99	8.06%	6.26%	1.80%	Oct-04	5.94%			Oct-08	7.56%	4.17%	3.39%	Oct-12	3.91%	2.70%	1.01%	Oct-16	3.77%	2.50%	1.27%
Nov-99	7.94%	6.15%	1.79%	Nov-04	5.97%			Nov-08	7.60%	4.00%	3.60%	Nov-12	3.84%	2.80%	1.04%	Nov-16	4.08%	2.86%	1.22%
Dec-99	8.14%	6.35%	1.79%	Dec-04	5.92%			Dec-08	6.52%	2.87%	3.65%	Dec-12	4.00%	2.88%	1.12%	Dec-16	4.27%	3.11%	1.16%
Jan-00	8.35%	6.63%	1.72%	Jan-05	5.78%			Jan-09	6.39%	3.13%	3.26%	Jan-13	4.15%	3.08%	1.07%	Jan-17	4.14%	3.02%	1.12%
Feb-00	8.25%	6.23%	2.02%	Feb-05	5.61%			Feb-09	6.30%	3.59%	2.71%	Feb-13	4.18%	3.17%	1.01%	Feb-17	4.18%	3.03%	1.15%
Mar-00	8.28%	6.05%	2.23%	Mar-05	5.83%			Mar-09	6.42%	3.64%	2.78%	Mar-13	4.20%	3.16%	1.04%	Mar-17	4.23%	3.08%	1.15%
Apr-00	8.29%	5.85%	2.44%	Apr-05	5.64%			Apr-09	6.48%	3.76%	2.72%	Apr-13	4.00%	2.93%	1.07%	Apr-17	4.12%	2.94%	1.18%
May-00	8.70%	6.15%	2.55%	May-05	5.53%			May-09	6.49%	4.23%	2.26%	May-13	4.17%	3.11%	1.06%	May-17	4.12%	2.96%	1.16%
Jun-00	8.36%	5.93%	2.43%	Jun-05	5.40%			Jun-09	6.20%	4.52%	1.68%	Jun-13	4.53%	3.40%	1.13%	Jun-17	3.94%	2.80%	1.14%
Jul-00	8.25%	5.85%	2.40%	Jul-05	5.51%			Jul-09	5.97%	4.41%	1.56%	Jul-13	4.68%	3.61%	1.07%	Jul-17	3.99%	2.88%	1.11%
Aug-00	8.13%	5.72%	2.41%	Aug-05	5.50%			Aug-09	5.71%	4.37%	1.34%	Aug-13	4.73%	3.76%	0.97%	Aug-17	3.86%	2.80%	1.06%
Sep-00	8.23%	5.83%	2.40%	Sep-05	5.52%			Sep-09	5.53%	4.19%	1.34%	Sep-13	4.80%	3.79%	1.01%	Sep-17	3.87%	2.78%	1.09%
Oct-00	8.14%	5.80%	2.34%	Oct-05	5.79%			Oct-09	5.55%	4.19%	1.36%	Oct-13	4.70%	3.68%	1.02%	Oct-17	3.91%	2.88%	1.03%
Nov-00	8.11%	5.78%	2.33%	Nov-05	5.88%			Nov-09	5.64%	4.31%	1.33%	Nov-13	4.77%	3.80%	0.97%	Nov-17	3.83%	2.80%	1.03%
Dec-00	7.84%	5.49%	2.35%	Dec-05	5.80%			Dec-09	5.79%	4.49%	1.30%	Dec-13	4.81%	3.89%	0.92%	Dec-17	3.79%	2.77%	1.02%
Jan-01	7.80%	5.54%	2.26%	Jan-06	5.75%			Jan-10	5.77%	4.60%	1.17%	Jan-14	4.63%	3.77%	0.86%	Jan-18	3.86%	2.88%	0.98%
Feb-01	7.74%	5.45%	2.29%	Feb-06	5.82%	4.54%	1.28%	Feb-10	5.87%	4.62%	1.25%	Feb-14	4.53%	3.66%	0.87%	Feb-18	4.09%	3.13%	0.96%
Mar-01	7.68%	5.34%	2.34%	Mar-06	5.98%	4.73%	1.25%	Mar-10	5.84%	4.64%	1.20%	Mar-14	4.51%	3.62%	0.89%	Mar-18	4.13%	3.09%	1.04%
Apr-01	7.94%	5.65%	2.29%	Apr-06	6.29%	5.06%	1.23%	Apr-10	5.81%	4.69%	1.12%	Apr-14	4.41%	3.52%	0.89%	Apr-18	4.17%	3.07%	1.10%
May-01	7.99%	5.78%	2.21%	May-06	6.42%	5.20%	1.22%	May-10	5.50%	4.29%	1.21%	May-14	4.26%	3.39%	0.87%	May-18	4.28%	3.13%	1.15%
Jun-01	7.85%	5.67%	2.18%	Jun-06	6.40%	5.15%	1.25%	Jun-10	5.46%	4.13%	1.33%	Jun-14	4.29%	3.42%	0.87%	Jun-18	4.27%	3.05%	1.22%
Jul-01	7.78%	5.61%	2.17%	Jul-06	6.37%	5.13%	1.24%	Jul-10	5.26%	3.99%	1.27%	Jul-14	4.23%	3.33%	0.90%	Jul-18	4.27%	3.01%	1.26%
Aug-01	7.59%	5.48%	2.11%	Aug-06	6.20%	5.00%	1.20%	Aug-10	5.01%	3.80%	1.21%	Aug-14	4.13%	3.20%	0.93%	Aug-18	4.26%	3.04%	1.22%
Sep-01	7.75%	5.48%	2.27%	Sep-06	6.00%	4.85%	1.15%	Sep-10	5.01%	3.77%	1.24%	Sep-14	4.24%	3.26%	0.98%	Sep-18	4.32%	3.15%	1.17%
Oct-01	7.63%	5.32%	2.31%	Oct-06	5.98%	4.85%	1.13%	Oct-10	5.10%	3.87%	1.23%	Oct-14	4.06%	3.04%	1.02%	Oct-18	4.45%	3.34%	1.11%
Nov-01	7.57%	5.12%	2.45%	Nov-06	5.80%	4.69%	1.11%	Nov-10	5.37%	4.19%	1.18%	Nov-14	4.09%	3.04%	1.05%	Nov-18	4.52%	3.36%	1.16%
Dec-01	7.83%	5.48%	2.35%	Dec-06	5.81%	4.68%	1.13%	Dec-10	5.56%	4.42%	1.14%	Dec-14	3.95%	2.83%	1.12%	Dec-18	4.37%	3.10%	1.27%
Jan-02	7.66%	5.45%	2.21%	Jan-06	5.75%			Jan-10	5.77%	4.60%	1.17%	Jan-14	4.63%	3.77%	0.86%	Jan-19	4.35%	3.04%	1.31%
Feb-02	7.54%	5.40%	2.14%	Feb-06	5.82%	4.54%	1.28%	Feb-10	5.87%	4.62%	1.25%	Feb-14	4.53%	3.66%	0.87%	Feb-19	4.25%	3.02%	1.23%
Mar-02	7.76%	5.34%	2.42%	Mar-06	5.98%	4.73%	1.25%	Mar-10	5.84%	4.64%	1.20%	Mar-14	4.51%	3.62%	0.89%	Mar-19	4.16%	2.98%	1.18%
Apr-02	7.57%	5.65%	2.29%	Apr-06	6.29%	5.06%	1.23%	Apr-10	5.81%	4.69%	1.12%	Apr-14	4.41%	3.52%	0.89%	Apr-19	4.08%	2.94%	1.14%
May-02	7.52%	5.78%	2.21%	May-06	6.42%	5.20%	1.22%	May-10	5.50%	4.29%	1.21%	May-14	4.26%	3.39%	0.87%	May-19	3.98%	2.82%	1.16%
Jun-02	7.42%	5.67%	2.18%	Jun-06	6.40%	5.15%	1.25%	Jun-10	5.46%	4.13%	1.33%	Jun-14	4.29%	3.42%	0.87%	Jun-19	3.82%	2.57%	1.25%
Jul-02	7.31%	5.61%	2.17%	Jul-06	6.37%	5.13%	1.24%	Jul-10	5.26%	3.99%	1.27%	Jul-14	4.23%	3.33%	0.90%	Jul-19	3.69%	2.57%	1.12%
Aug-02	7.17%	5.48%	2.11%	Aug-06	6.20%	5.00%	1.20%	Aug-10	5.01%	3.80%	1.21%	Aug-14	4.13%	3.20%	0.93%	Aug-19	3.29%	2.17%	1.17%
Sep-02	7.08%	5.48%	2.27%	Sep-06	6.00%	4.85%	1.15%	Sep-10	5.01%	3.77%	1.24%	Sep-14	4.24%	3.26%	0.98%	Sep-19	3.37%	2.16%	1.21%
Oct-02	7.23%	5.32%	2.31%	Oct-06	5.98%	4.85%	1.13%	Oct-10	5.10%	3.87%	1.23%	Oct-14	4.06%	3.04%	1.02%	Oct-19	3.39%	2.19%	1.20%
Nov-02	7.14%	5.12%	2.45%	Nov-06	5.80%	4.69%	1.11%	Nov-10	5.37%	4.19%	1.18%	Nov-14	4.09%	3.04%	1.05%	Nov-19	3.43%	2.28%	1.15%
Dec-02	7.07%	5.48%	2.35%	Dec-06	5.81%	4.68%	1.13%	Dec-10	5.56%	4.42%	1.14%	Dec-14	3.95%	2.83%	1.12%	Dec-19	3.40%	2.30%	1.10%
Jan-03	7.07%			Jan-07	5.96%	4.85%	1.11%	Jan-11	5.57%	4.52%	1.05%	Jan-15	3.58%	2.46%	1.12%	Jan-20	3.29%	2.22%	1.07%
Feb-03	6.93%			Feb-07	5.90%	4.82%	1.08%	Feb-11	5.68%	4.65%	1.03%	Feb-15	3.67%	2.57%	1.10%	Feb-20	3.11%	1.97%	1.14%
Mar-03	6.79%			Mar-07	5.85%	4.72%	1.13%	Mar-11	5.56%	4.51%	1.05%	Mar-15	3.74%	2.63%	1.11%	Mar-20	3.50%	1.46%	2.04%
Apr-03	6.64%			Apr-07	5.97%	4.87%	1.10%	Apr-11	5.55%	4.50%	1.05%	Apr-15	3.75%	2.59%	1.16%	Apr-20	3.19%	1.27%	1.92%
May-03	6.36%			May-07	5.99%	4.90%	1.09%	May-11	5.32%	4.29%	1.03%	May-15	4.17%	2.96%	1.21%	May-20	3.14%	1.38%	1.76%
Jun-03	6.21%			Jun-07	6.30%	5.20%	1.10%	Jun-11	5.26%	4.23%	1.03%	Jun-15	4.39%	3.11%	1.28%	Jun-20	3.07%	1.49%	1.58%
Jul-03	6.57%			Jul-07	6.25%	5.11%	1.14%	Jul-11	5.27%	4.27%	1.00%	Jul-15	4.40%	3.07%	1.33%	Jul-20	2.74%	1.31%	1.43%
Aug-03	6.78%			Aug-07	6.24%	4.93%	1.31%	Aug-11	4.69%	3.65%	1.04%	Aug-15	4.25%	2.86%	1.39%	Aug-20	2.73%	1.36%	1.37%
Sep-03	6.56%			Sep-07	6.18%	4.79%	1.39%	Sep-11	4.48%	3.18%	1.30%	Sep-15	4.39%	2.95%	1.44%	Sep-20	2.84%	1.42%	1.42%
Oct-03	6.43%			Oct-07	6.11%	4.77%	1.34%	Oct-11	4.52%	3.13%	1.39%	Oct-15	4.29%	2.89%	1.40%	Oct-20	2.95%	1.57%	1.38%
Nov-03	6.37%			Nov-07	5.97%	4.52%	1.45%	Nov-11	4.25%	3.02%	1.23%	Nov-15	4.40%	3.03%	1.37%	Nov-20	2.85%	1.62%	1.23%
Dec-03	6.27%			Dec-07	6.16%	4.53%	1.63%	Dec-11	4.33%	2.98%	1.35%	Dec-15	4.35%	2.97%	1.38%	Dec-20	2.77%	1.67%	1.10%

Average: 12-months 1.45%
6-months 1.32%
3-months 1.24%

Common Equity Risk Premiums
Years 1926-2019

	<u>Large Common Stocks</u>	<u>Long- Term Corp. Bonds</u>	<u>Equity Risk Premium</u>	<u>Long- Term Govt. Bonds Yields</u>
Low Interest Rates	11.92%	5.22%	6.70%	2.88%
Average Across All Interest Rates	12.09%	6.40%	5.69%	4.99%
High Interest Rates	12.26%	7.57%	4.69%	7.09%

Source of Information: 2020 SBBI Yearbook Stocks, Bonds, Bills, and Inflation

Basic Series
Annual Total Returns (except yields)

Year	Large Common Stocks	Long- Term Corp. Bonds	Long- Term Govt. Bonds Yields
1940	-9.78%	3.39%	1.94%
1945	36.44%	4.08%	1.99%
1941	-11.59%	2.73%	2.04%
1949	18.79%	3.31%	2.09%
1946	-8.07%	1.72%	2.12%
1950	31.71%	2.12%	2.24%
2019	31.49%	19.95%	2.25%
1939	-0.41%	3.97%	2.26%
1948	5.50%	4.14%	2.37%
1947	5.71%	-2.34%	2.43%
1942	20.34%	2.60%	2.46%
1944	19.75%	4.73%	2.46%
2012	16.00%	10.68%	2.46%
2014	13.69%	17.28%	2.46%
1943	25.90%	2.83%	2.48%
1938	31.12%	6.13%	2.52%
2017	21.83%	12.25%	2.54%
1936	33.92%	6.74%	2.55%
2011	2.11%	17.95%	2.55%
2015	1.38%	-1.02%	2.68%
1951	24.02%	-2.69%	2.69%
1954	52.62%	5.39%	2.72%
2016	11.96%	6.70%	2.72%
1937	-35.03%	2.75%	2.73%
1953	-0.99%	3.41%	2.74%
1935	47.67%	9.61%	2.76%
1952	18.37%	3.52%	2.79%
2018	-4.38%	-4.73%	2.84%
1934	-1.44%	13.84%	2.93%
1955	31.56%	0.48%	2.95%
2008	-37.00%	8.78%	3.03%
1932	-8.19%	10.82%	3.15%
1927	37.49%	7.44%	3.17%
1957	-10.78%	8.71%	3.23%
1930	-24.90%	7.98%	3.30%
1933	53.99%	10.38%	3.36%
1928	43.61%	2.84%	3.40%
1929	-8.42%	3.27%	3.40%
1956	6.56%	-6.81%	3.45%
1926	11.62%	7.37%	3.54%
2013	32.39%	-7.07%	3.78%
1960	0.47%	9.07%	3.80%
1958	43.36%	-2.22%	3.82%
1962	-8.73%	7.95%	3.95%
1931	-43.34%	-1.85%	4.07%
2010	15.06%	12.44%	4.14%
1961	26.89%	4.82%	4.15%
1963	22.80%	2.19%	4.17%
1964	16.48%	4.77%	4.23%
1959	11.96%	-0.97%	4.47%
1965	12.45%	-0.46%	4.50%
2007	5.49%	2.60%	4.50%
1966	-10.06%	0.20%	4.55%
2009	26.46%	3.02%	4.58%
2005	4.91%	5.87%	4.61%
2002	-22.10%	16.33%	4.84%
2004	10.88%	8.72%	4.84%
2006	15.79%	3.24%	4.91%
2003	28.68%	5.27%	5.11%
1998	28.58%	10.76%	5.42%
1967	23.98%	-4.95%	5.56%
2000	-9.10%	12.87%	5.58%
2001	-11.89%	10.65%	5.75%
1971	14.30%	11.01%	5.97%
1968	11.06%	2.57%	5.98%
1972	18.99%	7.26%	5.99%
1997	33.36%	12.95%	6.02%
1995	37.58%	27.20%	6.03%
1970	3.86%	18.37%	6.48%
1993	10.08%	13.19%	6.54%
1996	22.96%	1.40%	6.73%
1999	21.04%	-7.45%	6.82%
1969	-8.50%	-8.09%	6.87%
1976	23.93%	18.65%	7.21%
1973	-14.69%	1.14%	7.26%
1992	7.62%	9.39%	7.26%
1991	30.47%	19.89%	7.30%
1974	-26.47%	-3.06%	7.60%
1986	18.67%	19.85%	7.89%
1994	1.32%	-5.76%	7.99%
1977	-7.16%	1.71%	8.03%
1975	37.23%	14.64%	8.05%
1989	31.69%	16.23%	8.16%
1990	-3.10%	6.78%	8.44%
1978	6.57%	-0.07%	8.98%
1988	16.61%	10.70%	9.19%
1987	5.25%	-0.27%	9.20%
1985	31.73%	30.09%	9.56%
1979	18.61%	-4.18%	10.12%
1982	21.55%	42.56%	10.95%
1984	6.27%	16.86%	11.70%
1983	22.56%	6.26%	11.97%
1980	32.50%	-2.76%	11.99%
1981	-4.92%	-1.24%	13.34%

**Yields for Treasury Constant Maturities
Yearly for 2015-2019
and the Twelve Months Ended December 2020**

<u>Years</u>	<u>1-Year</u>	<u>2-Year</u>	<u>3-Year</u>	<u>5-Year</u>	<u>7-Year</u>	<u>10-Year</u>	<u>20-Year</u>	<u>30-Year</u>
2015	0.32%	0.69%	1.03%	1.53%	1.89%	2.14%	2.55%	2.84%
2016	0.61%	0.84%	1.01%	1.34%	1.64%	1.84%	2.23%	2.60%
2017	1.20%	1.40%	1.58%	1.91%	2.16%	2.33%	2.65%	2.90%
2018	2.33%	2.53%	2.63%	2.75%	2.85%	2.91%	3.02%	3.11%
2019	2.05%	1.97%	1.94%	1.96%	2.05%	2.14%	2.40%	2.58%
Five-Year Average	<u>1.30%</u>	<u>1.49%</u>	<u>1.64%</u>	<u>1.90%</u>	<u>2.12%</u>	<u>2.27%</u>	<u>2.57%</u>	<u>2.81%</u>
<u>Months</u>								
Jan-20	1.53%	1.52%	1.52%	1.56%	1.67%	1.76%	2.07%	2.22%
Feb-20	1.41%	1.33%	1.31%	1.32%	1.42%	1.50%	1.81%	1.97%
Mar-20	0.33%	0.45%	0.50%	0.59%	0.78%	0.87%	1.26%	1.46%
Apr-20	0.18%	0.22%	0.28%	0.39%	0.55%	0.66%	1.06%	1.27%
May-20	0.16%	0.17%	0.22%	0.34%	0.53%	0.67%	1.12%	1.38%
Jun-20	0.18%	0.19%	0.22%	0.34%	0.55%	0.73%	1.27%	1.49%
Jul-20	0.15%	0.15%	0.17%	0.28%	0.46%	0.62%	1.09%	1.31%
Aug-20	0.13%	0.14%	0.16%	0.27%	0.46%	0.65%	1.14%	1.36%
Sep-20	0.13%	0.13%	0.16%	0.27%	0.46%	0.68%	1.21%	1.42%
Oct-20	0.13%	0.15%	0.19%	0.34%	0.55%	0.79%	1.34%	1.57%
Nov-20	0.12%	0.17%	0.22%	0.39%	0.63%	0.87%	1.40%	1.62%
Dec-20	0.10%	0.14%	0.19%	0.39%	0.66%	0.93%	1.47%	1.67%
Twelve-Month Average	<u>0.38%</u>	<u>0.40%</u>	<u>0.43%</u>	<u>0.54%</u>	<u>0.73%</u>	<u>0.89%</u>	<u>1.35%</u>	<u>1.56%</u>
Six-Month Average	<u>0.13%</u>	<u>0.15%</u>	<u>0.18%</u>	<u>0.32%</u>	<u>0.54%</u>	<u>0.76%</u>	<u>1.28%</u>	<u>1.49%</u>
Three-Month Average	<u>0.12%</u>	<u>0.15%</u>	<u>0.20%</u>	<u>0.37%</u>	<u>0.61%</u>	<u>0.86%</u>	<u>1.40%</u>	<u>1.62%</u>

Measures of the Risk-Free Rate & Corporate Bond Yields

The forecast of Treasury and Corporate yields
per the consensus of nearly 50 economists
reported in the Blue Chip Financial Forecasts dated December 1, 2020 and January 1, 2021

Year	Quarter	Treasury					Corporate	
		1-Year Bill	2-Year Note	5-Year Note	10-Year Note	30-Year Bond	Aaa Bond	Baa Bond
2021	First	0.1%	0.2%	0.4%	0.9%	1.7%	2.5%	3.5%
2021	Second	0.2%	0.2%	0.5%	1.0%	1.8%	2.5%	3.6%
2021	Third	0.2%	0.3%	0.6%	1.1%	1.9%	2.6%	3.7%
2021	Fourth	0.2%	0.3%	0.6%	1.2%	2.0%	2.7%	3.8%
2022	First	0.2%	0.4%	0.7%	1.3%	2.1%	2.8%	3.8%
2022	Second	0.3%	0.4%	0.8%	1.4%	2.1%	2.8%	3.8%
Long-range CONSENSUS								
	2022	0.3%	0.4%	0.8%	1.3%	2.1%	2.8%	3.9%
	2023	0.6%	0.8%	1.2%	1.7%	2.4%	3.2%	4.3%
	2024	1.0%	1.2%	1.6%	2.0%	2.8%	3.6%	4.7%
	2025	1.4%	1.6%	2.0%	2.4%	3.1%	4.0%	5.0%
	2026	1.8%	1.9%	2.3%	2.6%	3.4%	4.2%	5.2%
Averages:								
	2022-2026	1.0%	1.2%	1.5%	2.0%	2.8%	3.6%	4.6%
	2027-2031	2.1%	2.3%	2.5%	2.8%	3.6%	4.5%	5.4%

Measures of the Market Premium

Value Line Return			
As of:	Dividend Yield	Median Appreciation Potential	Median Total Return
25-Dec-20	2.0%	+ 7.79%	= 9.79%

DCF Result for the S&P 500 Composite			
D/P	(1+5g)	+	g = k
1.73%	(1.0470)	+	9.40% = 11.21%

Summary			
Value Line			9.79%
S&P 500			11.21%
Average			10.50%
Risk-free Rate of Return (Rf)			2.10%
Forecast Market Premium			8.40%
Historical Market Premium			
Low Interest Rates	(Rm)	(Rf)	
1926-2019 Arith. mean	11.92%	2.88%	9.04%
Average - Forecast/Historical			8.72%

Exhibit 7.8: Size-Decile Portfolios of the NYSE/NYSE MKT/NASDAQ Long-Term Returns in Excess of CAPM
1926–2016

<u>Size Grouping</u>	<u>OLS Beta</u>	<u>Arithmetic Mean</u>	<u>Return in Excess of Risk-free Rate (actual)</u>	<u>Return in Excess of Risk-free Rate (as predicted by CAPM)</u>	<u>Size Premium</u>
Mid-Cap (3–5)	1.12	13.82%	8.80%	7.79%	1.02%
Low-Cap (6–8)	1.22	15.26%	10.24%	8.49%	1.75%
Micro-Cap (9–10)	1.35	18.04%	13.02%	9.35%	3.67%
<u>Breakdown of Deciles 1–10</u>					
1-Largest	0.92	11.05%	6.04%	6.38%	-0.35%
2	1.04	12.82%	7.81%	7.19%	0.61%
3	1.11	13.57%	8.55%	7.66%	0.89%
4	1.13	13.80%	8.78%	7.80%	0.98%
5	1.17	14.62%	9.60%	8.09%	1.51%
6	1.17	14.81%	9.79%	8.14%	1.66%
7	1.25	15.41%	10.39%	8.67%	1.72%
8	1.30	16.14%	11.12%	9.04%	2.08%
9	1.34	16.97%	11.96%	9.28%	2.68%
10-Smallest	1.39	20.27%	15.25%	9.66%	5.59%

Betas are estimated from monthly returns in excess of the 30-day U.S. Treasury bill total return, January 1926–December 2016. Historical riskless rate measured by the 91-year arithmetic mean income return component of 20-year government bonds (5.02%). Calculated in the context of the CAPM by multiplying the equity risk premium by beta. The equity risk premium is estimated by the arithmetic mean total return of the S&P 500 (11.95%) minus the arithmetic mean income return component of 20-year government bonds (5.02%) from 1926–2016. Source: Morningstar *Direct* and CRSP. Calculated based on data from CRSP US Stock Database and CRSP US Indices Database ©2017 Center for Research. Used with permission. All calculations performed by Duff & Phelps, LLC.

Comparable Earnings Approach
Using Non-Utility Companies with
Timeliness of 1, 2 & 3; Safety Rank of 1, 2 & 3; Financial Strength of B-, B+, A-, A+ & A++;
Price Stability of 75 to 95; Betas of .75 to 1.15; and Technical Rank of 3, 4 & 5

Company	Industry	Timeliness Rank	Safety Rank	Financial Strength	Price Stability	Beta	Technical Rank
Abbott Laboratories	Med Supp Non-Invasive	3	1	A-	85	0.95	3
Adobe Inc.	Computer Software	2	2	A-	85	0.75	3
Agilent Technologies	Precision Instrument	2	2	A	95	0.90	3
Air Products and Chemicals Inc	Chemical (Diversified)	2	1	A	95	0.90	3
Allieghany Corp	Insurance (Prop/Cas.)	1	2	A	85	1.10	4
Allstate Corporation	Insurance (Prop/Cas.)	2	1	A	95	1.00	4
Altria Group Inc	Tobacco	2	3	B-	90	0.90	4
Amazon.com	Internet	1	1	A-	75	0.75	3
AMERCO	Trucking	3	2	B	90	0.95	3
AMETEK Inc.	Diversified Co.	3	2	A	90	1.15	3
Amgen Inc	Biotechnology	2	1	A-	95	0.75	3
Analog Devices Inc	Semiconductor	2	1	A-	90	0.95	3
ANSYS Inc	Computer Software	2	2	A-	90	0.85	4
Apple Inc	Computers/Peripherals	2	1	A	90	0.90	3
Arthur J Gallagher and Company	Financial Svcs. (Div.)	2	1	A	95	1.00	3
Balchem Corp.	Chemical (Specialty)	1	3	B-	80	0.75	4
BancorpSouth Bank	Bank	2	3	B-	75	1.05	4
Bank of Hawaii	Bank	3	2	B-	75	1.10	3
Becton Dickinson and Company	Med Supp Invasive	2	1	A-	95	0.80	5
Bio Rad Laboratories Inc	Med Supp Non-Invasive	1	2	A	90	0.80	3
Bio-Techne Corp.	Biotechnology	2	2	A	85	0.80	3
Boston Scientific Corp	Med Supp Invasive	2	3	B-	85	1.05	5
Broadridge Fin1	Information Services	2	2	A	95	0.85	3
Brown Forman Corp (Class B)	Beverage	3	1	A	95	0.85	3
CACI International Inc	IT Services	3	3	B-	80	0.95	3
Cadence Design Systems Inc	Computer Software	1	2	A-	85	0.90	5
Carlisle Companies Inc	Diversified Co.	2	2	A	80	1.10	3
Caseys General Stores Inc	Retail/Wholesale Food	3	3	B-	85	0.85	3
Cboe Global Markets	Brokers & Exchanges	2	2	A	85	0.90	5
Cerner Corp	Healthcare Information	3	2	A-	85	0.95	3
Charter Commun.	Cable TV	1	3	B-	85	0.90	3
Chemed Corporation	Diversified Co.	3	2	A	95	0.95	4
Cisco Systems Inc	Telecom. Equipment	2	1	A-	95	0.95	5
CNA Financial Corporation	Insurance (Prop/Cas.)	2	2	B-	80	1.10	5
Cognizant Technology Solutions Corp	IT Services	2	2	A-	80	1.05	3
Cooper Companies Inc	Med Supp Non-Invasive	2	2	A	85	0.95	3
Copart Inc	Retail Automotive	2	2	A	75	1.05	4
CoStar Group Inc	Information Services	3	2	A-	80	0.95	3
CSG Systems International Inc	IT Services	3	3	B-	85	0.75	5
CVS Caremark Corporation	Retail Store	1	2	A-	80	0.90	3
Deere and Co	Heavy Truck & Equip	2	1	A	75	1.15	3
Dolby Laboratories Inc	Entertainment Tech	3	2	A	90	0.95	3
Donaldson Co	Machinery	3	2	A	80	1.15	3
Eli Lilly and Co	Drug	3	1	A-	95	0.75	3
ESCO Technologies Inc	Diversified Co.	3	3	A	90	1.00	3
Estee Lauder Companies Inc	Toiletries/Cosmetics	2	2	A	90	0.90	3
Expeditors International of Washington	Industrial Services	2	1	A-	95	0.95	3
Exponent Inc.	Information Services	3	3	B-	90	0.85	4
F5 Networks	Telecom. Equipment	2	3	A	75	0.90	3
Facility Research Systems Inc	Information Services	3	2	A	85	1.00	3
Fastenal Co	Retail Building Supply	2	2	A-	80	0.95	3
First Republic Bank	Bank	1	3	B-	80	1.00	3
Franklin Electric Co Inc	Electrical Equipment	3	3	A	75	1.00	3
Gartner Inc	Information Services	2	3	B-	75	1.15	3
GATX Corp	Railroad	3	3	A	75	1.00	3
General Dynamics Corporation	Aerospace/Defense	2	1	A-	85	1.15	3
Gentex Corp	Auto Parts	3	3	B-	85	0.95	3
Goldman Sachs Group Inc	Investment Banking	2	2	A-	80	1.15	3
Graco Inc	Machinery	2	2	A	90	1.05	4
Graphic Packaging	Packaging & Container	3	3	B-	80	1.00	3
Hanover Insurance Group Inc	Insurance (Prop/Cas.)	3	2	B-	95	0.95	3
Heartland Express Inc	Trucking	3	2	A	90	0.75	3
Hershey Company	Food Processing	3	1	A-	95	0.85	3
Huntington Ingalls Industries Inc	Aerospace/Defense	3	3	B-	75	1.05	4
IDEX Corporation	Machinery	3	2	B-	95	1.05	3
IDEXX Laboratories Inc	Med Supp Non-Invasive	1	3	B-	75	1.05	4
Integra LifeSciences Holdings Corporat	Med Supp Invasive	3	3	B-	75	1.00	4
Intel Corporation	Semiconductor	2	1	A	80	1.00	3
Intercontinental Exch.	Brokers & Exchanges	3	2	A	95	0.90	4
International Business Machines Corp	Computers/Peripherals	3	1	A	90	1.05	4
Intuit Inc	Computer Software	2	2	A-	85	1.00	3
Investors Bancorp Inc	Thrift	3	3	B-	80	1.10	5
Iron Mountain Inc	Industrial Services	2	3	B-	80	0.95	4
Jack Henry and Associates Inc	IT Services	2	1	A-	95	0.85	3
JP Morgan Chase and Co	Bank	2	1	A-	85	1.10	3
Juniper Networks Inc	Telecom. Equipment	2	2	A	80	1.00	5
Kadant Inc	Diversified Co.	3	3	B-	75	1.05	3
Lindsay Corporation	Machinery	1	3	B-	75	0.85	5
Littelfuse Inc	Electrical Equipment	3	3	B-	75	1.10	3
Lockheed Martin Corp	Aerospace/Defense	2	1	A-	90	0.95	3
ManTech International Corporation	IT Services	3	3	B-	85	0.85	3
Market Corp	Insurance (Prop/Cas.)	1	2	A	85	1.15	3
Masimo Corporation	Med Supp Non-Invasive	1	3	A	75	0.80	3
Mastercard Incorporated	Financial Svcs. (Div.)	2	1	A-	90	1.05	3
MAXIMUS Inc	Industrial Services	2	2	A-	85	0.80	3
McCormick and Co	Food Processing	2	1	A	95	0.85	3
Mercury General Corp	Insurance (Prop/Cas.)	3	3	B-	75	0.95	5
Mettler Toledo International Inc	Precision Instrument	2	2	B-	95	0.95	3
Monolithic Power Sys.	Semiconductor	3	3	A	75	1.00	4
Monster Beverage Corporation	Beverage	3	2	A-	80	0.85	4
Moody Corp	Information Services	3	3	B-	80	1.15	3
MSCI Inc	Information Services	2	3	B-	85	0.95	4
Nasdaq Inc.	Brokers & Exchanges	3	3	A	85	1.05	3
New York Times Co	Publishing	3	3	B-	75	0.80	3
Nike Inc	Shoe	3	1	A	75	1.15	3
Northern Trust Corp.	Bank (Midwest)	2	3	B-	80	1.10	3
Northrop Grumman Corp Holding Co	Aerospace/Defense	2	1	A-	90	0.85	3
Old National Bancorp	Bank (Midwest)	2	3	B-	80	1.00	4
Old Republic International Corp	Insurance (Prop/Cas.)	2	3	B-	80	1.15	4
Packaging Corp	Packaging & Container	2	2	A	80	1.00	3
Peoples United Financial Inc	Thrift	2	3	B-	80	1.00	4
PerkinElmer Inc	Precision Instrument	1	2	B-	90	0.95	3
Philip Morris International Inc	Tobacco	2	3	B-	80	0.95	3
Plexus Corp	Electronics	3	3	B-	75	1.05	3
Pool Corporation	Recreation	2	2	B-	85	0.90	3
Post Holdings Inc	Food Processing	3	3	B-	85	0.95	5
Progressive Corp.	Insurance (Prop/Cas.)	1	1	A	95	0.80	4
Ravonier Inc	Paper/Forest Products	3	3	B-	85	1.05	3
Regal Beloit Corp	Machinery	3	3	B-	75	1.15	3
RLI Corp	Insurance (Prop/Cas.)	3	2	B-	95	0.75	3
Rollins Inc	Industrial Services	1	2	A	90	0.85	3
Roper Tech.	Machinery	3	1	A-	95	1.00	3
RPM International Inc	Chemical (Specialty)	2	3	B-	75	1.10	3
Selective Insurance Group Inc	Insurance (Prop/Cas.)	2	3	B-	90	0.85	3
Sherwin Williams	Retail Building Supply	1	1	A-	90	0.95	3
Starbucks Corporation	Restaurant	2	1	A-	90	0.95	3
Stryker Corp	Med Supp Invasive	1	1	A-	80	1.10	3
Synovus Inc	Computer Software	1	1	A-	90	0.95	4
Teledyne Technologies	Aerospace/Defense	2	3	A-	80	1.15	3
Texas Instruments Incorporated	Semiconductor	3	1	A-	95	0.85	3
The Travelers Companies Inc	Insurance (Prop/Cas.)	2	1	A-	95	1.00	3
TJK Companies Inc	Retail (Softlines)	2	3	B-	80	1.15	3
Toro Co	Machinery	2	2	A	80	1.05	3
Tractor Supply Co	Retail Building Supply	2	2	A	75	0.80	3
Transmission Holdings Inc	Auto Parts	3	3	B-	80	1.10	4
Trimas Corporation	Diversified Co.	3	3	B-	80	0.90	3
UnitFirst Corp	Industrial Services	3	2	A	90	0.95	4
UnitedHealth Group	Medical Services	3	1	A-	80	1.05	3
US Bancorp	Bank (Midwest)	3	2	A	85	1.15	4
Valmont Industries	Diversified Co.	3	2	A	80	1.05	3
Versim Inc	Internet	3	3	B-	90	0.95	4
Via Inc	Financial Svcs. (Div.)	3	1	A	95	1.00	3
Walt Disney Co	Entertainment	2	3	A	95	0.95	4
Waters Corp	Precision Instrument	2	2	A	90	0.95	4
Watts Water Technologies Inc	Machinery	3	2	B-	95	1.00	3
West Pharmaceutical Services Inc	Med Supp Non-Invasive	1	2	A	85	0.80	3
Western Union Company	Financial Svcs. (Div.)	2	3	B-	95	0.80	3
Wiley John and Sons Inc (Class A)	Publishing	2	3	B-	85	0.90	5
Xylem Inc	Machinery	2	2	B-	85	1.05	3
Yum Brands Inc	Restaurant	3	3	B-	85	1.05	3
Zoetis Inc	Drug	3	2	B-	90	1.00	3
Average		2	2	A	85	0.96	3
Electric Group	Average	3	2	A	87	0.90	4

Comparable Earnings Approach
Five-Year Average Historical Earned Returns
for Years 2015-2019 and
Projected 3-5 Year Returns

Company	2015	2016	2017	2018	2019	Average	Projected 2023-25
Abbott Laboratories	15.4%	16.0%	14.2%	16.8%	18.7%	16.2%	23.0%
Adobe Inc.	9.0%	15.7%	20.0%	27.7%	28.0%	20.1%	22.0%
Agilent Technologies	14.1%	15.4%	15.9%	19.9%	20.8%	17.2%	17.5%
Air Products and Chemicals Inc	19.7%	23.3%	13.7%	15.1%	16.5%	17.7%	18.5%
Allegheny Corp	7.4%	5.8%	1.1%	0.5%	9.8%	4.9%	6.5%
Alistair Corporation	10.6%	9.0%	11.0%	13.9%	12.8%	11.5%	14.0%
Altria Group Inc	182.0%	46.4%	42.5%	51.0%	NMF	80.5%	NMF
Amazon com	4.5%	12.3%	8.1%	23.1%	18.7%	13.3%	18.0%
AMERCO	21.7%	15.2%	9.0%	10.0%	7.0%	12.6%	6.5%
AMETEK Inc.	18.2%	16.5%	14.6%	18.8%	16.8%	16.9%	21.0%
Amgen Inc	28.3%	29.4%	36.5%	76.6%	93.3%	52.8%	59.5%
Analog Devices Inc	19.7%	18.6%	16.6%	20.4%	16.3%	18.3%	18.5%
ANSYS Inc	14.3%	14.6%	15.5%	19.4%	16.4%	16.0%	17.0%
Apple Inc	44.7%	35.6%	36.1%	55.6%	61.1%	46.8%	60.0%
Arthur J Gallagher and Company	9.8%	11.5%	11.3%	13.9%	12.8%	11.9%	14.0%
Balchem Corp.	12.9%	10.7%	14.6%	11.4%	10.7%	12.1%	17.5%
BancorpSouth Bank	7.7%	7.7%	8.9%	10.1%	8.7%	8.6%	8.0%
Bank of Hawaii	15.0%	15.8%	15.0%	17.3%	17.6%	16.1%	15.0%
Becton Dickinson and Company	20.7%	24.5%	16.0%	13.6%	15.2%	18.0%	20.0%
Bio Rad Laboratories Inc	4.5%	3.7%	2.2%	4.4%	3.7%	3.7%	5.5%
Bio-Techne Corp.	12.7%	11.9%	9.2%	9.8%	8.2%	10.4%	19.0%
Boston Scientific Corp	12.8%	15.8%	18.0%	17.7%	13.0%	15.5%	22.0%
Broadridge Fin1	30.9%	29.4%	32.6%	46.1%	37.6%	37.6%	32.8%
Brown Forman Corp (Class B)	45.3%	48.8%	56.7%	50.7%	41.9%	48.7%	60.0%
CACI International Inc	8.5%	8.9%	9.1%	9.4%	11.2%	9.4%	11.0%
Cadence Design Systems Inc	24.8%	47.4%	39.7%	40.8%	29.4%	36.4%	22.0%
Carlisle Companies Inc	13.6%	15.0%	13.9%	13.8%	17.9%	15.0%	16.0%
Caseys General Stores Inc	20.9%	14.9%	11.2%	14.5%	16.1%	15.5%	15.0%
Cboe Global Markets	79.0%	58.4%	12.9%	13.1%	11.1%	34.9%	12.5%
Cerner Corp	19.1%	20.1%	16.8%	16.6%	20.0%	18.5%	20.0%
Charter Commun.	-	8.8%	1.5%	3.4%	5.3%	4.8%	18.5%
Chemed Corporation	21.5%	20.7%	26.1%	33.9%	31.7%	29.5%	29.5%
Cisco Systems Inc	19.0%	18.9%	18.2%	29.4%	41.1%	25.3%	32.5%
CNA Financial Corporation	4.4%	6.9%	7.5%	7.6%	8.0%	6.9%	11.5%
Cognizant Technology Solutions Corp	20.2%	19.3%	21.0%	23.4%	20.3%	20.8%	16.0%
Cooper Companies Inc	7.6%	10.1%	11.7%	10.3%	12.9%	10.5%	13.0%
CoStar Inc	22.8%	33.0%	27.6%	26.3%	30.1%	28.0%	31.5%
CoStar Group Inc	4.3%	8.3%	5.8%	10.0%	11.0%	7.9%	11.0%
CSG Systems International Inc	18.7%	25.0%	17.9%	18.3%	20.9%	20.2%	22.0%
OVS Caremark Corporation	15.7%	17.2%	16.1%	12.7%	14.5%	15.2%	12.5%
Deere and Co	28.8%	23.4%	22.6%	27.1%	27.9%	26.0%	21.5%
Dobly Laboratories Inc	10.0%	9.4%	9.4%	12.6%	11.1%	10.5%	13.5%
Donaldson Co	26.9%	24.9%	26.6%	31.0%	29.9%	27.9%	28.5%
Eli Lilly and Co	25.1%	26.7%	39.1%	58.3%	NMF	37.3%	71.0%
ESCO Technologies Inc	7.1%	8.3%	8.6%	9.0%	8.6%	8.6%	9.5%
Estee Lauder Companies Inc	29.9%	31.2%	28.5%	36.2%	45.1%	34.2%	50.0%
Expeditors International of Washington Inc	27.0%	23.4%	22.7%	31.1%	26.9%	26.2%	28.0%
Exponent Inc.	16.6%	17.4%	14.3%	23.0%	23.5%	19.0%	30.0%
F5 Networks	27.7%	30.9%	34.2%	35.3%	24.3%	30.5%	19.0%
Facility Research Systems Inc	45.3%	49.7%	46.1%	50.8%	52.5%	48.9%	43.5%
Fastenal Co	28.7%	25.8%	27.6%	32.7%	29.7%	28.9%	32.0%
First Republic Bank	9.2%	9.7%	9.7%	9.8%	9.4%	9.6%	9.5%
Franklin Electric Co Inc	13.2%	12.8%	12.5%	14.6%	12.3%	13.1%	12.5%
Gartner Inc	-	NMF	30.3%	41.1%	37.8%	36.4%	26.5%
GATX Corp	18.1%	17.6%	10.4%	13.6%	10.9%	13.6%	8.0%
General Dynamics Corporation	27.6%	27.9%	25.5%	28.6%	25.7%	27.1%	16.5%
Gentex Corp	18.5%	18.2%	18.0%	23.5%	21.9%	20.0%	25.0%
Goldman Sachs Group Inc	10.3%	8.5%	10.6%	11.6%	9.4%	10.1%	9.5%
Graco Inc	30.3%	35.2%	34.9%	31.7%	35.1%	32.0%	22.0%
Graphic Packaging	22.4%	21.6%	23.2%	11.9%	13.2%	18.5%	17.5%
Hanover Insurance Group Inc	9.8%	6.5%	6.8%	9.9%	11.4%	8.9%	10.0%
Heartland Express Inc	15.5%	11.1%	7.4%	11.7%	10.7%	11.3%	12.0%
Hershey Company	91.2%	NMF	NMF	80.8%	70.1%	80.7%	32.5%
Huntington Ingalls Industries Inc	27.1%	34.7%	27.2%	35.1%	36.5%	33.5%	33.5%
IDEX Corporation	18.7%	18.5%	17.9%	21.1%	19.6%	19.2%	21.5%
IDEXX Laboratories Inc	-	-	-	NMF	NMF	-	55.5%
Integra LifeSciences Holdings Corporation	13.6%	16.1%	15.9%	14.8%	16.8%	15.4%	21.0%
Intel Corporation	18.4%	19.8%	24.0%	28.1%	23.8%	24.8%	28.5%
Intercontinental Exch.	9.2%	10.6%	10.4%	12.1%	12.7%	11.0%	12.0%
International Business Machines Corp	93.7%	65.1%	72.8%	75.4%	54.9%	72.4%	26.5%
Intuit Inc	31.7%	86.5%	84.9%	62.2%	47.5%	62.6%	25.5%
Investors Bancorp Inc	5.5%	6.2%	5.7%	7.7%	7.5%	6.5%	8.5%
Iron Mountain Inc	49.9%	13.7%	13.3%	16.8%	20.0%	22.7%	42.0%
Jack Henry and Associates Inc	21.3%	25.0%	23.8%	22.3%	19.0%	22.3%	24.0%
JP Morgan Chase and Co	9.9%	9.7%	10.4%	12.7%	13.9%	11.3%	10.0%
Juniper Networks Inc	14.1%	12.9%	17.3%	13.8%	13.0%	14.2%	30.0%
Kadant Inc	13.1%	12.2%	15.3%	16.3%	14.4%	14.3%	11.5%
Lindsay Corporation	9.1%	11.4%	8.6%	11.4%	5.8%	9.3%	12.5%
Littelfuse Inc	11.1%	17.5%	19.1%	16.1%	11.3%	15.0%	16.5%
Lockheed Martin Corp	NMF	NMF	-	NMF	NMF	-	45.0%
ManTech International Corporation	4.3%	4.5%	4.7%	5.9%	7.6%	5.4%	9.0%
Market Corp	6.0%	4.4%	0.6%	NMF	16.2%	6.5%	45.0%
Masimo Corporation	30.2%	21.5%	24.2%	20.0%	16.8%	22.5%	15.5%
Mastercard Incorporated	63.2%	71.8%	89.5%	126.0%	134.7%	97.0%	27.0%
MAXIMUS Inc	25.8%	23.8%	22.3%	20.4%	19.3%	22.3%	25.0%
McCormick and Co	26.9%	29.7%	21.4%	20.9%	20.8%	27.7%	17.0%
Mercury General Corp	7.1%	5.4%	5.1%	6.2%	8.0%	6.4%	14.0%
Mettler Toledo International Inc	60.8%	88.4%	81.9%	83.6%	NMF	78.7%	NMF
Monolithic Power Sys.	9.5%	12.2%	15.1%	16.4%	14.1%	13.5%	23.0%
Monster Beverage Corporation	13.4%	21.4%	20.0%	27.5%	26.6%	21.8%	33.5%
Moody Corp	-	-	-	NMF	NMF	-	27.5%
MSCI Inc	25.5%	82.1%	75.8%	NMF	NMF	61.1%	NMF
Nasdaq Inc.	10.4%	11.4%	11.7%	14.9%	14.8%	12.6%	11.0%
New York Times Co	7.7%	3.7%	0.5%	12.1%	11.9%	7.2%	20.5%
Nike Inc	25.5%	30.7%	34.2%	40.5%	44.6%	35.2%	70.0%
Northern Trust Corp.	11.2%	10.6%	11.2%	14.8%	13.5%	12.3%	11.5%
Northrop Grumman Corp Holding Co	36.0%	41.8%	28.6%	39.4%	40.9%	37.3%	19.5%
Old National Bancorp	7.8%	7.4%	6.0%	7.1%	8.4%	7.3%	8.5%
Old Republic International Corp	9.4%	9.4%	7.4%	10.9%	9.1%	9.2%	13.0%
Packaging Corp	28.7%	25.9%	25.0%	27.6%	22.7%	26.5%	20.5%
Peoples United Financial Inc	5.5%	5.5%	5.7%	7.2%	6.5%	6.1%	7.0%
PerkinElmer Inc	13.7%	13.3%	12.9%	15.6%	16.3%	14.4%	25.5%
Philip Morris International Inc	NMF	NMF	NMF	NMF	NMF	-	NMF
Plexus Corp	11.4%	9.9%	10.9%	11.9%	12.3%	11.3%	12.0%
Pool Corporation	50.2%	72.0%	74.9%	84.8%	83.8%	65.4%	60.0%
Post Holdings Inc	1.8%	7.2%	7.6%	10.1%	12.7%	7.9%	11.5%
Progressive Corp.	15.2%	11.8%	16.7%	27.2%	23.1%	18.8%	22.5%
Ravonier Inc	3.4%	15.0%	9.3%	6.8%	4.1%	7.7%	15.0%
Repat Becht Corp	12.4%	10.0%	9.1%	11.4%	9.9%	10.8%	11.5%
RLI Corp	13.6%	11.3%	8.7%	11.4%	11.8%	11.4%	15.0%
Rollins Inc	29.0%	29.4%	29.2%	32.5%	24.9%	29.0%	35.5%
Roper Tech.	12.8%	11.4%	11.0%	15.9%	14.4%	13.1%	12.0%
RPM International Inc	25.0%	25.8%	23.2%	24.2%	25.9%	24.8%	25.0%
Selective Insurance Group Inc	11.2%	10.6%	10.8%	12.2%	12.0%	11.4%	11.5%
Sherwin Williams	NMF	60.3%	38.7%	47.1%	47.9%	48.5%	38.5%
Starbucks Corporation	41.1%	48.2%	55.2%	NMF	NMF	48.2%	NMF
Stryker Corp	16.9%	17.2%	18.6%	23.7%	24.5%	20.2%	20.0%
Synovus Inc	14.0%	14.6%	16.4%	17.2%	15.9%	22.5%	22.5%
Teledyne Technologies	14.6%	12.3%	11.9%	15.0%	14.8%	13.7%	12.0%
Texas Instruments Incorporated	30.0%	34.3%	42.9%	62.0%	56.3%	45.1%	37.0%
The Travelers Companies Inc	14.5%	12.8%	8.6%	11.0%	9.8%	11.3%	11.5%
TJK Companies Inc	52.9%	52.0%	48.5%	60.6%	55.0%	53.8%	30.0%
Toro Co	43.6%	42.0%	45.4%	40.7%	31.9%	40.3%	35.5%
Tractor Supply Co	29.5%	30.1%	30.1%	34.1%	36.0%	32.0%	35.0%
Transmission Holdings Inc (Allison)	15.3%	19.9%	50.7%	NMF	77.3%	40.8%	61.0%
Trimas Corporation	10.7%	11.6%	11.8%	13.1%	9.5%	11.3%	14.0%
Unifirst Corp	10.0%	8.5%	7.4%	10.2%	9.2%	9.2%	7.5%
UnitedHealth Group	17.2%	20.4%	20.8%	24.5%	25.3%	21.6%	26.0%
US Bancorp	12.9%	12.4%	12.4%	13.9%	13.3%	13.0%	10.0%
Valmont Industries	4.4%	18.4%	14.2%	16.1%	13.8%	13.4%	12.5%
Versiton Inc	-	-	-	-	-	-	NMF
Vesa Inc	21.6%	20.8%	25.4%	30.3%	34.8%	26.6%	35.0%
Walt Disney Co	18.8%	21.7%	21.7%	25.8%	11.7%	19.9%	11.5%
Waters Corp	22.8%	22.7%	27.0%	39.9%	NMF	28.1%	36.0%
Watts Water Technologies Inc	12.0%	12.6%	12.5%	14.4%	14.2%	13.1%	14.0%
West Pharmaceutical Services Inc	9.3%	12.9%	11.8%	14.8%	15.4%	12.8%	18.0%
Western Union Company	59.6%	91.4%	NMF	NMF	NMF	75.5%	NMF
Wiley John and Sons Inc (Class A)	15.3%	17.4%	16.6%	14.2%	NMF	15.9%	13.0%
Xylem Inc	16.1%	11.9%	17.1%	18.9%	18.5%	16.5%	16.0%
Yum Brands Inc	NMF	-	-	-	-	-	NMF
Zoetis Inc	83.2%	65.4%	66.8%	69.8%	64.8%	70.0%	46.5%
Average						23.8%	22.4%
Median						17.2%	18.5%
Average (excluding companies with values >20%)						12.2%	13.0%

Comparable Earnings Approach

Screening Parameters

Timeliness Rank

The rank for a stock's probable relative market performance in the year ahead. Stocks ranked 1 (Highest) or 2 (Above Average) are likely to outpace the year-ahead market. Those ranked 4 (Below Average) or 5 (Lowest) are not expected to outperform most stocks over the next 12 months. Stocks ranked 3 (Average) will probably advance or decline with the market in the year ahead. Investors should try to limit purchases to stocks ranked 1 (Highest) or 2 (Above Average) for Timeliness.

Safety Rank

A measure of potential risk associated with individual common stocks rather than large diversified portfolios (for which Beta is good risk measure). Safety is based on the stability of price, which includes sensitivity to the market (see Beta) as well as the stock's inherent volatility, adjusted for trend and other factors including company size, the penetration of its markets, product market volatility, the degree of financial leverage, the earnings quality, and the overall condition of the balance sheet. Safety Ranks range from 1 (Highest) to 5 (Lowest). Conservative investors should try to limit purchases to equities ranked 1 (Highest) or 2 (Above Average) for Safety.

Financial Strength

The financial strength of each of the more than 1,600 companies in the VS II data base is rated relative to all the others. The ratings range from A++ to C in nine steps. (For screening purposes, think of an A rating as "greater than" a B). Companies that have the best relative financial strength are given an A++ rating, indicating ability to weather hard times better than the vast majority of other companies. Those who don't quite merit the top rating are given an A+ grade, and so on. A rating as low as C++ is considered satisfactory. A rating of C+ is well below average, and C is reserved for companies with very serious financial problems. The ratings are based upon a computer analysis of a number of key variables that determine (a) financial leverage, (b) business risk, and (c) company size, plus the judgment of Value Line's analysts and senior editors regarding factors that cannot be quantified across-the-board for companies. The primary variables that are indexed and studied include equity coverage of debt, equity coverage of intangibles, "quick ratio", accounting methods, variability of return, fixed charge coverage, stock price stability, and company size.

Price Stability Index

An index based upon a ranking of the weekly percent changes in the price of the stock over the last five years. The lower the standard deviation of the changes, the more stable the stock. Stocks ranking in the top 5% (lowest standard deviations) carry a Price Stability Index of 100; the next 5%, 95; and so on down to 5. One standard deviation is the range around the average weekly percent change in the price that encompasses about two thirds of all the weekly percent change figures over the last five years. When the range is wide, the standard deviation is high and the stock's Price Stability Index is low.

Beta

A measure of the sensitivity of the stock's price to overall fluctuations in the New York Stock Exchange Composite Average. A Beta of 1.50 indicates that a stock tends to rise (or fall) 50% more than the New York Stock Exchange Composite Average. Use Beta to measure the stock market risk inherent in any diversified portfolio of, say, 15 or more companies. Otherwise, use the Safety Rank, which measures total risk inherent in an equity, including that portion attributable to market fluctuations. Beta is derived from a least squares regression analysis between weekly percent changes in the price of a stock and weekly percent changes in the NYSE Average over a period of five years. In the case of shorter price histories, a smaller time period is used, but two years is the minimum. The Betas are periodically adjusted for their long-term tendency to regress toward 1.00.

Technical Rank

A prediction of relative price movement, primarily over the next three to six months. It is a function of price action relative to all stocks followed by Value Line. Stocks ranked 1 (Highest) or 2 (Above Average) are likely to outpace the market. Those ranked 4 (Below Average) or 5 (Lowest) are not expected to outperform most stocks over the next six months. Stocks ranked 3 (Average) will probably advance or decline with the market. Investors should use the Technical and Timeliness Ranks as complements to one another.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 14

Direct Testimony of James Milligan

**Subjects: Capital Structure, Cost of Long-Term Debt, Credit Ratings, Liability
Driven Investment Strategy for Pension Assets**

Dated: April 16, 2021

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

2 A. James H. Milligan, 411 Seventh Avenue MD 7-3, Pittsburgh PA 15219.

3

4 **Q. On whose behalf are you testifying?**

5 A. Duquesne Light Company (“Duquesne Light” or “Company”).

6

7 **Q. What is your position at Duquesne Light?**

8 A. I am the Treasurer.

9

10 **Q. What are your current responsibilities?**

11 A. I am responsible for cash management, corporate insurance, capital markets transactions,
12 pension administration, bank and rating agency relationship management, and financial
13 planning, analysis, and valuation.

14

15 **Q. Please describe your professional experience and educational background.**

16 A. I received a Bachelor of Science in Marketing and Economics from Indiana University of
17 Pennsylvania and a Master of Business Administration from the University of Pittsburgh.
18 I am also a Certified Treasury Professional. I have been employed at Duquesne Light since
19 February 2008 and in my current role since 2018. Prior to joining Duquesne Light, I served
20 in various finance positions at Strategic Energy LLC and FirstEnergy Corp.

21

22 **Q. Have you previously testified before the Commission or other regulatory agencies?**

23 A. Yes, I testified in Duquesne Light’s 2013 distribution rate case Docket No. R-

1 2013-2372129 and Duquesne Light's 2018 distribution rate case Docket No. 2018-
2 3000124.

3
4 **Q. What is the purpose of your testimony?**

5 A. I will explain the Company's current and future capital structure, cost of long-term debt,
6 current credit ratings and the importance of maintaining Duquesne Light's credit ratings,
7 which are challenged by the economic impacts related to the COVID-19 pandemic.
8 Finally, I will discuss the Company's Liability Driven Investment ("LDI") strategy for the
9 Company's pension assets.

10
11 **Q. Are you sponsoring any data filing requirements as part of your testimony?**

12 A. Yes, I am sponsoring Duquesne Light's capitalization and cost of capital schedules. Please
13 see Exhibit JHM-1 to see a list of data filing requirements that I am sponsoring.

14
15 **Company's Current and Future Capital Structure**

16 **Q. Please review Duquesne Light's current and future capital structure.**

17 A. The capital structure as of December 31, 2020 was approximately 47.7% debt and 52.3%
18 equity. In May 2020, Duquesne Light issued \$200.0 million of 3.11% 30-year first
19 mortgage bonds ("FMB") to fund capital expenditures, repay existing indebtedness and
20 other general corporate purposes. During 2021, the Company plans to use \$131.7 million
21 of retained earnings, or nearly 82% of projected net income, and short-term borrowings to
22 support the Company's funding needs. During 2022, the Company anticipates further
23 using retained earnings of \$109.5 million, or nearly 79% of projected net income, as well

1 as issuing \$150 million of long-term debt to fund its needs. Funding needs during 2021
2 and 2022 include capital expenditures, some of which are directly related to the Company's
3 long-term infrastructure improvement plan (LTIP). In addition, the proceeds from the
4 2022 long-term debt issuance will be used to repay outstanding short-term borrowings
5 accumulated during 2021. As a result of the increased retained earnings balances expected
6 during the FTY and FPFTY, partially offset by the increased long-term debt, the
7 Company's equity as a percentage of total capitalization is projected to increase to 53.35%
8 by the end of the FPFTY. The increased retained earnings and higher equity capitalization
9 will provide further credit support to the Company through the impacts of the COVID-19
10 pandemic.

11

12 **Q. What capital structure ratios did the Company use to calculate the revenue**
13 **requirement in this proceeding?**

14 A. For calculating the revenue requirement, the Company used a capital structure ratio of
15 46.65% debt and 53.35% equity, which represents the Company's estimated equity
16 capitalization on December 31, 2022. This capital structure is largely in line with the
17 average of the prior three years, as provided in DFR III A-2, and is consistent with
18 Duquesne Light's capital structure in the FPFTY. Further, as described by Mr. Paul Moul
19 in his testimony, DLC St. No. 13, this capital structure is within a range of capital structures
20 employed by Duquesne Light's peers. This capital structure is also supportive of the
21 increased equity required to be retained for the Company's capital program and for
22 maintaining the Company's investment grade credit ratings in the wake of the COVID-19
23 pandemic.

1

2 **Cost of Long-term Debt**

3 **Q. What is the cost of long-term debt for Duquesne Light?**

4 A. The total adjusted long-term cost of debt requested in the Company's 2018 distribution rate
5 case was 4.60%. Given current rates, future anticipated long-term debt issuances, and the
6 amortization of certain issuance and redemption expenses during the FTY and FPFTY, the
7 total adjusted long-term cost of debt is expected to further decrease to approximately 4.29%
8 by the end of the FPFTY.

9

10 **Importance of Maintaining Duquesne Light's Credit Ratings**

11 **Q. Why is it important for the Company to maintain its creditworthiness?**

12 A. Duquesne Light's creditworthiness is used to determine whether, and at what cost, capital
13 should be lent to the Company. The Company's credit ratings are a generally accepted
14 indication of creditworthiness used by the capital markets. A low credit rating reduces the
15 availability of capital and makes capital more expensive. A company with a non-
16 investment grade rating may have a smaller universe of buyers for its bonds, which
17 increases the execution risk of issuing debt and increases the interest rate. Duquesne Light
18 has ongoing needs to access the capital markets to fund many uses, most notably its capital
19 expenditures needed to maintain reliable service to its customers. The Company must be
20 able to attract this needed capital at reasonable terms in order to fund these requirements.

21

22 **Q. Please describe Duquesne Light's credit ratings.**

1 A. Duquesne Light's current issuer or corporate credit rating is A3 and BBB+ as rated by
2 Moody's and Standard & Poor's, respectively. In its Credit Opinion released on June 29,
3 2020, Moody's noted that Duquesne Light's A3 rating reflects the Company's strong
4 financial metrics and low risk, stable and predictable regulated business model. Moody's
5 also notes that Duquesne Light is operating in the credit supportive Pennsylvania
6 regulatory environment.

7 Standard and Poor's upgraded Duquesne Light's rating on December 19, 2019 from
8 BBB to BBB+. On November 20, 2020, Standard & Poor's affirmed the BBB+ issuer
9 credit rating noting the Company's excellent business risk profile and stable credit metrics.
10 Standard & Poor's also notes that the Company operates in a constructive regulatory
11 environment, noting the existence of several regulatory mechanisms, including future test
12 years and distribution system improvement charge rider.

13 Please see Attachment DFR III-F-4c - Rating Agency Reports for a table illustrating
14 Duquesne Light's credit ratings relative to the entire ratings table of Moody's and Standard
15 & Poor's. Duquesne Light's current issuer credit ratings from Moody's and Standard &
16 Poor's are at the lower end of the investment grade spectrum. A3 is four notches above
17 non-investment grade and BBB is three notches above non-investment rating. As indicated
18 in Attachment DFR III-F-4c - Rating Agency Reports, ratings below Baa3 for Moody's
19 and BBB- for Standard & Poor's are considered "non-investment" grade and certain
20 investors are not permitted or are limited in the amount they may invest in bonds with non-
21 investment grade ratings.

22

1 **Q. Do you believe that Duquesne Light's current credit ratings provide the Company**
2 **with the financial flexibility it requires to meet customer needs at reasonable rates?**

3 A. Yes, Duquesne Light's current investment grade ratings are adequate to allow the Company
4 to efficiently access the capital markets and do so at reasonable cost. However, the
5 Company must be able to continue to show cash flows sufficient to recover costs and earn
6 a reasonable return in the future to maintain these ratings. Any downward pressure on the
7 rating agency's credit metrics could result in a downgrade of the issuer rating to non-
8 investment grade by one or both agencies, which, in turn, could result in higher financing
9 costs and greater execution risk when accessing the capital markets. A one notch
10 downgrade in credit ratings by both agencies could cost the Company an interest rate
11 increase of approximately 25 basis points under the terms of its current Credit Agreement
12 and 50 to 100 basis points on new long-term debt issued, depending on the tenor, or time
13 to maturity, and other relevant factors. Maintaining current credit ratings ensures lower
14 borrowing costs for Duquesne Light. Lower borrowing costs for Duquesne Light benefits
15 ratepayers in the form of lower rates.

16
17 In addition to maintaining financial credit metrics consistent with the expectations
18 for investment grade ratings, the rating agencies also consider qualitative factors, such as
19 the regulatory environment in which Duquesne Light operates. As noted above, both
20 Moody's and Standard & Poor's view Pennsylvania as supportive and constructive. The
21 Company's ability to earn a fair and reasonable return and reduce regulatory lag is
22 supportive to the Company's existing investment grade credit ratings.

23

1 **Q. What impact did the COVID-19 pandemic have on the Company’s creditworthiness**
2 **and how have the rating agencies reacted to these negative consequences ?**

3 A. The Company’s credit metrics were harmed by both the lower revenue as a result of lower
4 customer usage and an increase in customer payment delinquency. Moody’s and Standard
5 & Poor’s are closely monitoring these developments, including the regulatory response to
6 the challenges created by the pandemic. In its June 29, 2020 Credit Opinion, Moody’s
7 noted that it “is monitoring customer usage declines, utility bill payment delinquency, and
8 the regulatory response to counter any negative impacts on earnings and cash flow. The
9 effects of the pandemic could result in financial metrics that are temporarily weaker than
10 expected but not reflective of the companies' core operations or long-term financial or
11 credit profile.” In short, the rating agencies are remaining patient with utilities to improve
12 their lower than expected financial metrics in anticipation of a supportive regulatory
13 response to the COVID-19 pandemic.

14
15 **Q. Are the results of this rate proceeding important to the Company’s ability to maintain**
16 **its current credit ratings ?**

17 A. Yes, as noted, the ability to recover costs and earn a reasonable return is an important
18 criterion used by the rating agencies in determining the Company’s creditworthiness. As
19 noted, the support of the regulatory bodies is an important qualitative factor considered by
20 the rating agencies. Regulatory support is always an important piece of rating agencies’
21 creditworthiness criteria for utilities and is even more important during this period of
22 uncertainty as utilities respond to the challenges created by the COVID-19 pandemic.

23

1 In addition to the regulatory environment, the rating agencies assess the Company’s
2 market position, and its overall financial strength. Using these criteria, Duquesne Light’s
3 small size and lack of geographic and market diversification require it to have stronger
4 financial metrics and lower overall business risk in order to attain a similar rating as a
5 larger, more geographically diverse utility. These risks are further exacerbated by the
6 negative impacts of the COVID-19 pandemic. Stronger financial metrics would include
7 having a capital structure with higher equity capitalization and stronger cash flows
8 compared to interest and debt levels. As I noted previously, Duquesne Light plans to
9 modestly increase its equity ratio from December 31, 2020 levels in response to these
10 developments.

11

12 **Liability Driven Investment Strategy for the Company’s Pension Assets**

13 **Q. Has Duquesne Light faced any challenges related to pension funding requirements as**
14 **a result of market volatility and the economy in general over that past several years?**

15 A. Yes, Duquesne Light’s pension plan was more than fully funded at year-end 2007, but by
16 year-end 2008 the funded status had deteriorated due to the sharp decline in the equity
17 markets during that time period. The deterioration in the funded status resulted in higher
18 required contributions to be made to the plan, as prescribed by The Pension Protection Act
19 of 2006 (“PPA”).

20

21 **Q. Has the Company taken any steps to manage the funding risks presented by the**
22 **pension plan?**

1 A. Yes, the Company closed entry into its defined benefit plan for new management hires in
2 2007 and new union hires in 2010. The tangible benefits of closing the plan take several
3 years to realize. It took until 2020 to reach the point at which less than half of the active
4 employees were in the pension plan and accruing benefits. The risks associated with the
5 pension liability related to active membership will continue to decrease as these members
6 retire or are no longer employed by Duquesne Light. The Company also executed two
7 lump sum buyouts of terminated and vested employees over the last five years. These lump
8 sum buyouts reduced the size of the pension plan liability, while providing a beneficial
9 option to those former employees.

10

11 **Q. Are there any additional strategies for managing the volatility of the pension's funded**
12 **status and, thereby, manage the volatility of the pension funding requirements, which**
13 **the Company is pursuing?**

14 A. Yes, the Company began implementing a Liability Driven Investment ("LDI") strategy in
15 2012 to mitigate the volatility associated with pension plan funding. LDI is an investment
16 strategy that focuses on managing pension assets in relation to pension liabilities. This
17 investment strategy is not new, as insurance companies have been using it for many years
18 under the name of Asset Liability Management. The strategy has been adopted by pension
19 plan sponsors with a significant motivation to manage volatility of the pension funded
20 status. Reduced volatility in pension plan funded status and pension plan funding can
21 provide greater predictability to the Company's cash management and capital planning and
22 ultimately provide for more stable rates for customers.

23

1 **Q. How does LDI mitigate funded status and funding requirement risks of the pension**
2 **plan?**

3 A. LDI is a risk and volatility mitigation strategy, but it does not eliminate risk and volatility.
4 The overall goal of LDI is to minimize the volatility of Plan funded status, and thus
5 contribution volatility, by investing in long duration fixed income strategies that attempt to
6 better match the duration of the Plan's liabilities. To see how the volatility of the funding
7 status is reduced by LDI, consider the following example. Assume interest rates decline.
8 The discount rate used to calculate the present value of the pension plan liabilities declines,
9 which results in the present value of the pension plan liabilities increasing due to the
10 discounting of future benefit payments at lower rates. Simultaneously, as interest rates
11 decline the market value of the pension plan fixed income assets increases due to the
12 discounting of future coupon payments at lower rates. With perfect correlation, which is
13 unattainable, the changes in the pension plan liability would move dollar for dollar with a
14 change in the pension plan assets and vice versa. Nevertheless, the offsetting effects of
15 the LDI strategy on assets and liabilities should dampen variations in the funded status of
16 the Plan.

17
18 **Q. Are there any negative aspects of an LDI strategy?**

19 A. An underfunded plan that switches to an LDI strategy could have higher funding
20 contributions to return the plan to a fully funded status due to the plan's investments
21 earning less. To offset this need for higher contributions, Duquesne Light has transitioned
22 from its former return seeking strategy to an LDI strategy over time as funded status of the
23 pension improves. This implementation plan balanced the near-term need for assets with

1 higher expected returns with a longer-term recognition that lower funded status volatility
2 strategies is a more suitable investment strategy for the pension plan. As funded status
3 improves, the plan has and will continue to increase the amount of assets invested in LDI
4 mandate investments which will help to preserve the improved funded status. At present,
5 the plan is more than 93% funded and has nearly 65% of its pension assets in an LDI
6 mandate. A limit on the effectiveness of LDI is that even after LDI has been fully
7 implemented by the Company, the pension plan will still not be perfectly hedged from
8 movement in its liabilities, as interest-rate movements do not compose all variables that
9 impact liabilities. In addition, it is never possible to perfectly match the liability discount
10 rate with returns from fixed income of the same duration, so all of the risks associated with
11 funding status will never be eliminated.

12 The market volatility at the beginning of the pandemic created a good test for the
13 funded status of the pension plan and the Company's LDI strategy. Despite the S&P 500
14 index decreasing in value by nearly 23% from December 31, 2019 to March 30, 2020, the
15 funded status of the Duquesne Light pension plan decreased less than 5% from 92.1% to
16 87.3%. Since that time, the funded status has more than fully recovered to 93.8% at year-
17 end 2020.

18

19 **Q. Is LDI a common investment strategy for pension plans?**

20 A. Yes, and it is increasing in popularity, especially with companies that are seeking to
21 manage funded status volatility in order to avoid a recurrence of the large pension funding
22 status deteriorations that have occurred in the past.

23

1 Q. **Does that conclude your testimony?**

2 A. Yes, it does.

53.53-II PRIMARY STATEMENTS OF RATE BASE AND OPERATING INCOME

53.53-II-B Rate Base Schedules

53.53-II-B-4 Cash working capital

53.53-II-B-5 Bank balances

53.53-III RATE OF RETURN

53.53-III-A Claimed Rate of Return

53.53-III-A-1 Embedded Cost of Long-term Debt

53.53-III-A-2 Historic Test Year & 2 years prior capitalization

53.53-III-B Embedded Cost of Long-term Debt

53.53-III-B-1 Detailed Schedule of claimed Long-term Debt

53.53-III-B-2 True/Economic cost if claimed

53.53-III-B-3 Bank notes

53.53-III-B-4 Short term debt

53.53-III-B-5 Long-term Debt reacquisition

53.53-III-C	Embedded Cost of Preferred Stock
53.53-III-C-1	Detailed Schedule of Preferred Stock
53.53-III-D	Cost of Common Equity
53.53-III-D-1	Support of ROE
53.53-III-D-2	Stock dividends/splits
53.53-III-D-3	Issuances of common stock
53.53-III-D-4	Utility & Parent stock offerings
53.53-III-E	Parent-Subsidiary Relationship
53.53-III-E-1	Capital costs of parent if claimed
53.53-III-E-2	Historic Test Year & 2 years prior capitalization of parent
53.53-III-F	General Financial Data
53.53-III-F-3	Coverage requirements
53.53-III-F-4	Comparative financial data - 4 yrs.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 15

Direct Testimony of Howard S. Gorman

**Subjects: Jurisdictional Separation and
Allocated Cost of Service**

Dated: April 16, 2021

1 **SECTION I - INTRODUCTION AND PURPOSE OF TESTIMONY**

2 **Q. Please state your name and occupation.**

3 A. My name is Howard Gorman. I am the President of HSG Group, Inc., a consulting
4 firm that I started in 2010.

6 **Q. Please summarize your educational background and professional experience.**

7 A. My educational background, professional experience and summary of testimony
8 are presented in Attachment A.

10 **Q. On whose behalf are you testifying in this proceeding?**

11 A. I am testifying on behalf of Duquesne Light Company (“Duquesne Light” or
12 “Company”) in this proceeding before the Pennsylvania Public Utility Commission
13 (“Commission”).

15 **Q. What is the scope of your testimony in this proceeding?**

16 A. My testimony describes the Jurisdictional Separation Studies (each a “JSS”) and
17 the unbundled, Allocated Cost of Service Study (“ACOS”) I have prepared for
18 Duquesne Light with the Commission’s Data Filing Requirements (“DFR”),
19 specifically DFR IV-E-1.

20 The purpose of the JSS is to separate Duquesne Light’s total annual revenue
21 requirement among the following:

- 22 • Supply service,

- 1 • Portion subject to the jurisdiction of the Federal Energy Regulatory
- 2 Commission (“FERC”), i.e., the transmission revenue requirement,
- 3 • Borough of Pitcairn, which is discussed below, and
- 4 • Portion subject to the jurisdiction of the Commission, i.e., the distribution
- 5 revenue requirement.

6 In my testimony, “jurisdiction” means jurisdiction, or regulation, only as to
7 rates.

8 Separate Jurisdictional Separation Studies were prepared for the year ended
9 December 31, 2020 (Historic Test Year or HTY), for the year ended December 31,
10 2021 (Future Test Year or FTY) and for the year ended December 31, 2022 on a
11 fully projected basis (Fully Projected Future Test Year or FPFTY).

12 The purpose of the ACOS is to assign, on a cost-causation basis, Duquesne
13 Light’s distribution revenue requirement (determined in the JSS) among the rate
14 classes in its Tariff. The ACOS was prepared for the FPFTY.

15

16 **Q. Which study was used in revenue allocation and rate design?**

17 A. The ACOS for the FPFTY, which assigns the distribution revenue requirement
18 among the rate classes in the Tariff, was the basis for revenue allocation and rate
19 design. In the FPFTY ACOS, the revenue requirement resulting from the ACOS
20 for each rate class was compared to the revenue produced by the present Tariff
21 rates, and this information was used for guidance by Duquesne Light in designing
22 the rates it is proposing in this proceeding.

1 The HTY JSS and the FTY JSS were not used in determining the
2 distribution portion of the total revenue requirement.

3

4 **Q. How is your testimony organized?**

5 A. My testimony is organized as follows:

6 Section I (this section)- Introduction and purpose of testimony

7 Section II- Overview of ACOS

8 Section III- Identification and discussion of exhibits included with my testimony

9 Section IV- Jurisdictional Separation Studies

10 Section V- Allocated Cost of Service Study

11 Section VI- Development of Allocators for FPFTY ACOS

12

13 **SECTION II - OVERVIEW OF JURISDICTIONAL SEPARATION STUDIES**

14 **AND ALLOCATED CLASS COST OF SERVICE STUDIES**

15 **Q. Please describe the purpose of the JSS and how it is prepared.**

16 A. The Company's filing in this proceeding is based on the investments made and to
17 be made, and costs to be incurred, to provide distribution delivery service to its
18 Pennsylvania jurisdictional customers. Company witness Mr. O'Brien has
19 determined the Company's total revenue requirement for the FPFTY (Duquesne
20 Light Exhibit No. 2). The purpose of the JSS is to separate the total revenue
21 requirement, after first eliminating revenues and costs to provide supply service,
22 between the portion subject to the jurisdiction of the FERC, i.e., transmission

1 revenue requirement, and the portion subject to the jurisdiction of the Commission,
2 i.e., the distribution revenue requirement.

3 In addition, a portion of the total revenue requirement is assigned or
4 allocated to the Borough of Pitcairn, which I discuss below.

5 In performing the JSS, each component of the total annual revenue
6 requirement, including plant and other rate base items, operating expenses,
7 depreciation and taxes, is analyzed, in order to directly assign or to allocate that
8 item between transmission and distribution. The distribution revenue requirement
9 amount determined in the JSS, is then allocated among the rate classes in the
10 ACOS.

11

12 **Q. Please discuss how distribution service provided to the Borough of Pitcairn is**
13 **reflected in the JSS.**

14 A. The Borough of Pitcairn was historically a “sales for resale” customer of the
15 Company and subject to the jurisdiction of the FERC. Subsequent to electric
16 restructuring in Pennsylvania, Pitcairn now purchases its energy requirements from
17 a wholesale provider, receives transmission service under the PJM Open Access
18 Transmission Tariff and uses delivery service provided by the Company at 23 kV.
19 The Company’s distribution Tariff does not provide for this service (to a wholesale
20 customer), therefore the costs associated with providing the service are removed in
21 determining the distribution revenue requirement. To accomplish this, Pitcairn is
22 represented as a separate jurisdictional column in the JSS.

23

1 **Q. Please describe the purpose of the ACOS and how it is prepared.**

2 A. As discussed above, the Company's filing is based on its investments and costs
3 incurred to provide distribution delivery service to its Pennsylvania jurisdictional
4 customers. The purpose of the ACOS is to directly assign or allocate among the
5 rate classes each component of the distribution revenue requirement, including
6 plant and other rate base items, operating expenses, depreciation and taxes, in order
7 to determine the cost of providing service to each rate class. Each component of
8 the total revenue requirement must be analyzed and assigned or allocated among
9 the rate classes, so that the utility can establish rates that, based on assumptions
10 such as sales volumes and the number of customers, provide it with a fair
11 opportunity to recover its costs and to earn an appropriate return.

12 A three-step process is traditionally used to analyze each component of the
13 revenue requirement. The first step is Functionalization of each component; for
14 Duquesne Light these functions are Primary Distribution, Secondary Distribution
15 and Billing.

16 The second step is Classification of each functionalized component as
17 Demand, Energy or Customer.

18 The final step, Class allocation, is the allocation of each functionalized,
19 classified component among the rate classes.

20 The results of the ACOS, that is, the distribution revenue requirement determined
21 for each rate class, are compared to the revenue produced by the present Tariff
22 rates; this information was used by Duquesne Light for guidance in designing the
23 rates it is proposing in this proceeding.

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Q. What is meant by "direct assignment?"

A. The term "direct assignment" means identifying plant investments or costs incurred exclusively to serve a specific customer or group of customers. Direct assignments best reflect the cost causation of serving particular customers or rate classes. Therefore, direct assignments should be used whenever possible.

Q. What are External allocators and Internal allocators.

A. Two types of allocators are used in performing a JSS or ACOS: external allocators and internal allocators. *External allocators* are based on special studies derived from the utility's accounting, operating and other records. For example, the allocator "NCP-Primary" measures each class' peak, not necessarily coincident with the system peak, and is used to allocate certain demand costs. Other examples of external allocators are the number of customers in each rate class, meter costs for each rate class and historical bad debt experience for each rate class.

Internal allocators are based on some combination of external allocators, previously directly assigned costs and other internal allocators. For example, the allocators for property insurance costs are based on plant investments; it is necessary to allocate plant investments before property insurance costs can be allocated. Both external and internal allocators are used in each of the functionalization, classification and allocation steps.

1 **Q. What is the FPFTY total revenue requirement?**

2 A. The FPFTY total revenue requirement was determined by Duquesne Light witness
3 O'Brien to be \$1,036.279 million, which includes a return on distribution rate base,
4 as well as overall total company rate base, of 7.84%. The exhibits that I am
5 sponsoring show, by FERC account, the composition of the total revenue
6 requirement for the JSS, and the composition of the distribution revenue
7 requirement for the ACOS.

8
9 **Q. What are the revenue at present rates in the FTY and the FPFTY?**

10 A. The supply, transmission and distribution revenue at present rates for the FTY and
11 the FPFTY were computed by Duquesne Light witness Ogden, as shown on
12 Attachment DFR IV-A Fully Projected Future (page 2, columns I, J and K). This
13 information was used in the JSS and the ACOS; the distribution revenue at present
14 rates was also used in the ACOS.

15 **Q. What rate classes are represented in the ACOS?**

16 A. The ACOS includes the following rate classes:

17 Residential (RS)
18 Residential Heating (RH)
19 Residential Add-on Heat (RA)
20 General Service Small (GS)
21 General Service Medium<25 (GM<25)
22 General Service Medium>25 (GM>25)
23 General Service Medium Heating<25 (GMH<25)
24 General Service Medium Heating>25 (GMH>25)
25 General Service Large (GL)
26 General Service Large Heating (GLH)
27 Large (L)
28 High-Voltage Power Service (HVPS)

1 Street Lighting Energy (SE)
2 Street Lighting (SM)
3 Unmetered Service (UMS)
4

5 **Q. Are these the rate classes that are currently in the Tariff?**

6 A. Yes, with the following explanations and exceptions:

7 1. The current Tariff class GSGM includes a separate set of rates for each of
8 the following customer load profiles: a) GS No Demand; b) GM Demand
9 under 25 kW (GM<25) and c) GM Demand 25 kW and greater (GM>25).

10 Because there is a different set of rates for each customer load profile, they
11 are represented separately in the ACOS.

12 2. The current Tariff class GMH was split into two groups in the ACOS,
13 because they are represented as separate customer load profiles in the
14 Company's supply tariff: a) GMH Demand under 25 kW (GMH<25) and b)
15 GMH Demand 25 kW and greater (GMH>25).

16 3. The ACOS rate class group Street Lighting (SLM) comprises four Tariff
17 rate classes: Street Lighting Municipal (SLM), Street Lighting Highway
18 (SLH), Private Area Lighting (PAL) and Architectural Lighting (AL).
19 SLM, SLH and PAL have the same load and usage profiles. AL is very
20 small and was included in the group for convenience. The current Lighting
21 classes will remain separate classes in the Tariff.

22

23 **Q. Please describe the functions that are included in Distribution.**

24 A. Distribution comprises the functions Primary Distribution, Secondary Distribution
25 and Billing. The distribution system, Primary Distribution and Secondary

1 Distribution, moves power from distribution substations to the Company's
2 customers. The distribution system includes operating facilities rated below 69kV;
3 *Primary Distribution* includes assets rated 4kV through 23kV and *Secondary*
4 *Distribution* includes all other distribution assets related to moving power to
5 customers, including service drops and excluding meters. *Billing* includes metering,
6 billing and customer accounting and service.

7
8 **Q. Did you prepare the Company's JSS and ACOS in its most prior recent base**
9 **rate case before this Commission, Docket No. R-2018-3000124?**

10 A. Yes, I prepared the Company's JSS and ACOS in that proceeding.

11

12 **Q. Did you use the same methodology to prepare the JSS and ACOS that you are**
13 **presenting today, as in Docket No. R-2018-3000124?**

14 A. Yes, the same methodology was used.

15

16 **SECTION III- IDENTIFICATION AND DESCRIPTION OF EXHIBITS**

17 **Q. Please identify the exhibits that are included with your testimony.**

18 A. My testimony includes exhibits identified in the Index to Exhibit 6. The JSS for
19 the FPFTY, FTY and HTY are presented in Exhibits 6-1, 6-1A and 6-1B
20 respectively. The ACOS for the FPFTY is presented in Exhibits 6-2 through 6-9,
21 including Development of Allocator values on Exhibit 6-9. Exhibit 6-10 shows the
22 proposed Revenue Allocation, which is described in Mr. Ogden's testimony,

1 including Distribution ROR at Proposed Revenue Allocation. Exhibit 6-11
2 presents the SL- Distribution-only Component.

3

4 **Q. Please describe Exhibits 6-1, 6-1A and 6-1B.**

5 A. Exhibit 6-1 presents the jurisdictional separation for the FPFTY. The exhibit shows
6 each item in the total revenue requirement, the direct assignment or allocator
7 selected for that item, and the result of the allocation (or assignment) among supply,
8 transmission, Pitcairn and distribution.

9 The components of the revenue requirement are: plant and other rate base
10 (lines 1-76), operating expenses (lines 77-137), depreciation expense (lines 138-
11 159) and taxes (lines 160-177). Revenues (lines 181-189) are compared to total
12 expenses (line 179, also line 191) to compute net income at present rates (line 192,
13 also line 210) and return on rate base (line 212).

14 The distribution revenue required to produce a rate of return of 7.84% in the
15 FPFTY is computed on lines 214-230, and the difference between the revenue
16 requirement and revenue at present rates is shown on line 233.

17 The distribution revenue requirement for the FPFTY is \$654.1 million, an
18 increase of \$85.76 million over Distribution revenue at present rates.

19 Exhibit 6-1A and Exhibit 6-1B present the JSS for the HTY and the FTY,
20 respectively. The line references are the same as for Exhibit 6-1.

21

1 **Q. Please describe Exhibit 6-2.**

2 A. Exhibit 6-2 summarizes the results of the ACOS for the FPFTY. The exhibit
3 presents, for each rate class, the return on rate base at present rates for the FPFTY,
4 and the FPFTY revenue requirement assuming each class provides the rate of return
5 on rate base requested by the Company in this proceeding, 7.84%.

6 The exhibit shows revenue at present rates (lines 1-4), expenses (line 6), net
7 income (line 7) and rate base (line 9) for each rate class, and computes return on
8 rate base at present rates (line 11). The revenue requirement for each rate class to
9 produce a rate of return of 7.84% is on line 13, and the corresponding net income
10 and rate of return for each rate class are computed on lines 15-25. The exhibit
11 computes the increase or decrease in distribution revenue for each class to produce
12 the 7.84% return (line 27), and the percentage of total revenue (line 28) and
13 distribution tariff revenue (line 29) this increase represents.

14 The exhibit demonstrates that to produce the return on rate base of 7.84%
15 an increase in distribution revenue of \$85.76 million, or 15.58% of distribution
16 tariff revenue (15.09% of total distribution revenue), is needed.

17

18 **Q. Please describe Exhibit 6-3.**

19 A. Exhibit 6-3 presents the results of the ACOS, summarized by functional
20 classification (primary distribution, secondary distribution- demand related,
21 secondary distribution- customer related and billing) and also shows unitized
22 revenue requirements. This information is useful in rate design.

23

1 **Q. Please describe Exhibits 6-4 through 6-4F.**

2 A. Exhibits 6-4 through 6-4F compute the costs to be considered in determining the
3 customer charge, based on PUC precedent, for the following rate classes: RS
4 (Exhibit 6-4A); GS (Exhibit 6-4B), GM<25 (Exhibit 6-4C); GM>25 (Exhibit 6-
5 4D); GMH (Exhibit 6-4E); and L (Exhibit 6-4F), with a summary on Exhibit 6-4.
6 The amounts on these exhibits are based on the results of the ACOS.

7

8 **Q. Please describe Exhibit 6-4G.**

9 A. Exhibit 6-4G computes the credit for untransformed service.

10

11 **Q. Please describe Exhibit 6-5.**

12 A. Exhibit 6-5 shows how each component of the FPFTY revenue requirement has
13 been functionalized in this study, among one or more of the following functions:
14 Primary Distribution, Secondary Distribution and Billing. The exhibit shows the
15 allocator selected for each component, and the result of the allocation. The line
16 references are the same as for Exhibit 6-1.

17

18 **Q. Please describe Exhibit 6-6.**

19 A. Exhibit 6-6 shows how each component of the Secondary Distribution function has
20 been classified to either Demand or Customer. Classification schedules are not
21 needed for Primary Distribution because it is classified 100% to Demand or for
22 Billing because it is classified 100% to Customer. The exhibit shows the

1 classification allocator selected for each component, and the result of the allocation.

2 The line references are the same as for Exhibit 6-1.

3

4 **Q. Please describe Exhibits 6-7 through 6-7D.**

5 A. Exhibits 6-7 through 6-7D show how each component of the functionalized,
6 classified costs has been allocated among the rate classes. This includes Primary
7 Distribution Demand (Exhibit 6-7A), Secondary Distribution Demand (Exhibit 6-
8 7B), Secondary Distribution Customer (Exhibit 6-7C) and Billing Customer
9 (Exhibit 6-7D). The information is summarized on Exhibit 6-7. The Balance totals
10 for Primary Distribution Demand and Billing Customer are from Exhibit 6-5
11 (Functionalization), and the balance totals for Secondary Distribution Demand and
12 Secondary Distribution Customer are from Exhibit 6-6 (Classification- Secondary
13 distribution). Each exhibit shows the allocation factor selected to allocate each
14 component among the rate classes, and the result of the allocation. The line
15 references are the same as for Exhibit 6-1.

16

17 **Q. Please describe Exhibits 6-8 through 6-8D.**

18 A. Exhibit 6-8 shows the allocator used for each account. The exhibit includes columns
19 for JSS, Functionalization; Classification (Secondary Distribution) and Class
20 Allocation (Primary Distribution Demand, Secondary Distribution Demand,
21 Secondary Distribution Customer and Billing Customer).

22 Exhibits 6-8A through 6-8D show the allocator values for, respectively, JSS,
23 Functionalization, Classification and Class Allocation.

1

2 **Q. Please describe Exhibit 6-9.**

3 A. Exhibit 6-9 shows the development of the external allocator values. I will discuss
4 each exhibit in detail later in my testimony.

5 **SECTION IV- JURISDICTIONAL SEPARATION STUDIES**

6 **Q. Referring to Exhibit 6-1, the JSS for the FPFTY, how did you determine the**
7 **appropriate direct assignment or allocator for the jurisdictional separation of**
8 **each item in the total revenue requirement?**

9 A. Selection of the appropriate direct assignment or allocator for the jurisdictional
10 separation of each component of the total revenue requirement was based on careful
11 consideration of cost causality, as well as prior Duquesne Light methodology,
12 Commission precedent and utility practice as stated in the Electric Utility Cost
13 Allocation Manual (January 1992) of the National Association Of Regulatory
14 Utility Commissioners (“NARUC Manual”). Cost causality means the cause and
15 effect relationships between customer requirements, load profiles and usage
16 characteristics on one hand, and the costs incurred to serve those requirements on
17 the other hand.

18

1 **Q. How did you directly assign or allocate the components of rate base for the**
2 **purpose of jurisdictional separation?**

3 A. *Intangible assets* is primarily software, and the components of this asset were
4 allocated according to their use for customer-related activities, AMI initiative and
5 other activities.

6 *Transmission plant* and *distribution plant* were directly assigned to their
7 respective functions based on the FERC accounts, except for the distribution assets
8 that serve Pitcairn, which were directly assigned to it. The Company's FERC
9 accounts reflect the 7-factor test (separating Transmission and Distribution assets)
10 completed in connection with its filing in Docket R-00061346.

11 *General plant* was allocated based on the labor content of operating and
12 maintenance ("O&M") accounts.

13 *Depreciation reserve* followed the plant and asset accounts to which it
14 related.

15 *Other rate base items* were provided by function (Accumulated deferred
16 income tax, Materials & supplies) or were directly assigned (Customer deposits) or
17 allocated (Cash working capital, Capitalized pension).

18

19 **Q. How did you directly assign or allocate costs for the purpose of jurisdictional**
20 **separation?**

21 A. *Supply costs* and *Transmission O&M* were directly assigned to their respective
22 functions. *Distribution O&M* was directly assigned to the distribution function,
23 except for a small portion that was allocated to Pitcairn based on its share of the

1 distribution assets that serve Pitcairn. Customer accounts and customer service
2 costs were directly assigned to Distribution.

3 Most *Administrative & general* costs were allocated based on labor content
4 of O&M accounts. Customer-related items were directly assigned to distribution;
5 and property insurance was allocated based on plant cost.

6 *Depreciation expense* followed the plant or assets accounts to which it
7 related.

8 *Taxes* were allocated based on labor (payroll taxes), plant cost (PURPA
9 tax), revenue subject to Pennsylvania gross receipts tax; or taxable income
10 (Pennsylvania and Federal income tax).

11

12 **Q. How did you directly assign or allocate revenue for the purpose of**
13 **jurisdictional separation?**

14 A. Each revenue component was directly assigned to one jurisdictional column.
15 *Supply and Transmission revenue* were directly assigned to their respective
16 functions; these amounts include miscellaneous revenues directly identified to
17 those functions. *Distribution revenue*, including delivery revenue and other
18 revenues included in this proceeding, were directly assigned to distribution.

19

20 **Q. How did you compute the Pennsylvania jurisdictional distribution revenue**
21 **requirement?**

22 A. The Pennsylvania jurisdictional distribution revenue requirement is computed on
23 lines 214-230. It is the amount required to recover all jurisdictional costs, and to
24 provide an after-tax return on jurisdictional rate base of 7.84%.

1

2 **Q. Do the JSS for the HTY, presented in Exhibit 6-1A, and the JSS for the FTY,**
3 **presented in Exhibit 6-1B, compute the respective jurisdictional revenue**
4 **requirement in the same manner as the JSS for the FPFTY, presented in**
5 **Exhibit 6-1?**

6 A. Yes.

7 **SECTION V - ALLOCATED COST OF SERVICE (ACOS) STUDY**

8 **Q. Referring to Exhibits 6-2 through 6-8D, the ACOS for the FPFTY, how did**
9 **you determine the appropriate allocators for functionalizing, classifying and**
10 **allocating the components of the distribution revenue requirement?**

11 A. Selection of the appropriate approach for functionalizing, classifying and allocating
12 each component of the revenue requirement was based on careful consideration of
13 cost causality, as well as prior Duquesne Light methodology, Commission
14 precedent and utility practice as stated in the NARUC Manual. Cost causality
15 means the cause and effect relationships between customer requirements, load
16 profiles and usage characteristics on one hand, and the costs incurred to serve those
17 requirements on the other hand.

18 **Functionalization**

19 **Q. Please describe the functionalization step in preparing the ACOS.**

20 A. In the functionalization step, costs are separated by the utility's basic service
21 functions; for Duquesne Light, these are Primary Distribution, Secondary

1 Distribution and Billing. There are separate functions for Primary Distribution and
2 Secondary Distribution because some customers take service at Primary voltages;
3 therefore it is necessary to separate the assets so that only the customers that use
4 each portion of the system are allocated the costs attributed to that portion. Billing
5 refers to activities starting at the meter on the customer's premises, and includes
6 metering activities and customer care, as well as activities intrinsic to the utility
7 function.

8 **Q. Were any assets refunctionalized?**

9 A. For the most part, functionalization follows costs as recorded in the FERC Uniform
10 System of Accounts. However, some accounts were split into more than one cost
11 component. For example, a portion of Station Equipment (Account 362)
12 representing assets used to serve customers in the downtown network was split out
13 in order to allocate the cost among the appropriate rate classes.

14 Underground Conduits (Account 366) and Underground Conductors
15 (Account 367) were split into separate components representing three different
16 portions of the underground system- Radial; Network; and Underground
17 Residential Development ("URD"), based on Company engineering estimates and
18 judgments.

19 Exhibit 6-5 shows the amount for each FERC account and other
20 components included in the revenue requirement (in the column "Balance"), the
21 functional allocator used for each (in the column "Allocator"), and the amounts
22 assigned to each function (in the columns "Primary Distribution" and "Secondary

1 Distribution” and “Billing”). The revenue requirement for each function is shown
2 on line 230. Exhibit 6-8B shows the values for each functional allocator.

3

4 **Q. How were assets functionalized between the Primary Distribution and**
5 **Secondary Distribution functions?**

6 A. Duquesne Light’s Primary Distribution system operates at voltages of 4kV up to
7 23kV. In recent years, Duquesne Light has converted much of the 4kV system to
8 23kV, and has expanded the 23kV portion of the system.

9 Structures (Account 361) and Station Equipment (Account 362) are part of the
10 Primary Distribution system.

11 Overhead Conductors and Devices (Account 365) were functionalized
12 between Primary Distribution and Secondary Distribution based on a review of
13 purchases over the period 1999-2019.

14 Poles, Towers and Fixtures (Account 364) were allocated proportionately
15 to the Overhead Conductors and Devices they support.

16 Each component (Radial, Network, and URD) of Underground Conduits
17 (Account 366) and Underground Conductors (Account 367) was functionalized
18 between Primary Distribution and Secondary Distribution based on a review of
19 purchases over the period 1999-2019.

20 Line Transformers (Account 368) has subaccounts for Overhead, Radial,
21 Network and URD. Almost all transformers are part of the Secondary Distribution
22 system, except for some of the larger Overhead transformers which are part of the
23 Primary Distribution system.

1 Services (Account 369) are also part of the Secondary Distribution system,
2 and Meters (Account 370) are part of the Billing function. Street Lighting
3 Equipment (Account 373) is part of the Secondary Distribution system.

4 Exhibit 6-9B summarizes the results of the functionalization of distribution
5 assets (accounts 360-373 in the USA) between Primary Distribution and Secondary
6 distribution. Exhibit 6-9C shows the supporting calculations.

7 **Classification**

8 **Q. Please describe the classification step in preparing the ACOS.**

9 A. In the classification step, the previously functionalized accounts are separated into
10 Customer, Energy or Demand, according to the system design or operating
11 characteristics that cause them to be incurred.

12 Customer-related costs are incurred to attach a customer to the distribution
13 system, to operate and maintain the Company's distribution plant, to meter usage,
14 and to maintain the customer's account. Customer-related costs are primarily a
15 function of the number of customers served and continue to be incurred whether or
16 not a particular customer uses any electricity, and typically do not vary with usage
17 or load profile. They include capital costs associated with the customer portion of
18 the distribution system, services and meters, and operating costs such as customer
19 service, field service, billing and accounting.

20 Energy-related costs would vary with the amount of electricity sold to or
21 delivered to customers. In the ACOS, no costs or rate base were allocated on the
22 basis of energy (MWh).

1 Demand-, or capacity-, related costs are associated with plant that is
2 designed, constructed and operated to meet system peak demand or non-coincident
3 class peak demand.

4

5 **Q. How were assets and costs classified?**

6 A. Most assets and costs fit into one of the three classifications, but some are split
7 between Demand and Customer based upon special studies or based on the
8 classification of related assets or other related costs.

9 On the Duquesne Light system, Primary Distribution plant is designed to
10 meet localized peak demands; these functions are classified 100% to Demand. The
11 Billing function is classified 100% to Customer.

12 Secondary Distribution plant has two purposes- to connect the customer in
13 order to carry electricity to the customer regardless of use, and to meet localized
14 peak demands. Most Secondary Distribution assets (i.e., Overhead Conductors;
15 Underground Conduits; Underground Conductor; and Line Transformers) were
16 classified as Demand or Customer using a Minimum System approach. In the
17 Minimum System approach, for each Secondary Distribution asset class, the
18 Minimum Size Ratio was computed, equal to the ratio of x) the cost of the minimum
19 size of that asset necessary to provide reliable distribution service to y) the average
20 cost of that asset. The utility must install the minimum size asset, and incur the
21 cost for that asset, simply to connect the customer, regardless of usage or load
22 profile, and the cost of the minimum size asset is not related to usage (kWh) or peak
23 demand. Therefor the portion of total asset cost represented by the Minimum

1 System Ratio is classified as Customer-related. The balance of each Secondary
2 Distribution asset account is classified as Demand-related.

3 Investments in Poles, Towers and Fixtures are classified as Customer
4 proportionately to Overhead Conductors. Services, Meters and Meter
5 Communications Equipment, and Street Lighting assets are classified as Customer.
6 Secondary Distribution costs that are related to particular assets were classified in
7 proportion to those assets. For example, Maintenance of Overhead Lines (Account
8 593) was classified using the same classification allocator as Overhead Lines.
9 Other costs, such as general plant and administrative and general expenses, are
10 related to more than one function. Therefor each item in Other costs was analyzed
11 to determine the appropriate classification allocator.

12 Exhibit 6-6 shows the classification of each component in the Secondary
13 Distribution function by FERC account. Primary Distribution is classified 100%
14 to Demand and Billing is classified 100% to Customer, so there is no need to show
15 the classification by FERC account. Exhibit 6-8C shows the values for each
16 classification allocator.

17

18 **Q. Please describe the Minimum System approach used in the ACOS.**

19 A. The Minimum System approach was used for Secondary system Line
20 Transformers, Overhead Conductors and Underground Conductors.

21 For *Line Transformers*, Duquesne Light provided detailed historical records
22 by size and by cost for each of Overhead transformers (Account 368.1),
23 Underground Radial transformers (Account 368.3), Underground Network

1 transformers (Account 368.5) and URD transformers (Account 368.7). For each of
2 these accounts, the Minimum System Ratio, equal to the ratio of (x) the cost of the
3 minimum size transformer to (y) the average cost of all transformers, was
4 computed, using recent costs. The Minimum System Ratio represents the Customer
5 component of cost, and is computed by dividing (a) what the account balance would
6 be if all units in the account were equivalent to the minimum size unit, by (b) the
7 total account balance.

8 For *Overhead Conductors* and *Underground Conductors*, historical
9 information by size and by cost was not available. For each item, the ratio of (x)
10 the estimated current cost if the minimum size (voltage rated) unit would be
11 installed to (y) the estimated average current cost of all units, was computed; this
12 ratio equals the Customer component of cost. Separate minimum size computations
13 were made for Overhead Conductors and each component of Underground
14 Conductors (Radial, Network and URD).

15 Exhibit 6-9B summarizes the classification of distribution assets (Accounts
16 360-373 in the FERC USA) based on the Minimum System Study, and Exhibit 6-
17 9C shows the supporting calculations.

18 The demand-classified portions of certain of these assets were adjusted to
19 reflect the ability of the minimum size system to carry a portion of peak load (Peak
20 Load Carrying Capacity, or "PLCC"). I will discuss the PLCC adjustment below.

21

22 **Q. Please describe the class allocation step in preparing the ACOS.**

1 A. In the class allocation step, the functionalized, classified costs are allocated among
2 the rate classes, based on causal relationships. These relationships are determined
3 by analyzing the Company's system design and operations, its accounting records
4 and its system and customer load data. Based on those analyses, direct assignments
5 of costs, as well as cost allocators, can be chosen for each asset and cost.

6

7 **Q. How were the components of the rate base in the Distribution revenue**
8 **requirement allocated among the rate classes in the ACOS?**

9 A. Demand-related assets, or the demand-related portions of assets, were allocated
10 based on the appropriate class non-coincident peak (“NCP”) allocator. Exhibit 6-
11 9D identifies the demand allocator selected for the demand component of each type
12 of asset (Distribution Substations; Poles, Tower and Fixtures and Overhead
13 Conductors; Underground Conduits and Underground Conductors; and Line
14 Transformers). Separate NCP allocators were developed for the different
15 configurations of the distribution system, as described in Exhibit 6-9D.

16 Customer-related assets, or the customer-related portions, were allocated
17 based on the number of customers that use the asset, or special studies for Services
18 (Account 369- based on the comparative costs of installing residential and
19 commercial services), Meters (Account 370-based on the number and types of
20 meters used by each rate class) and related assets.

21 The total Meter cost in Account 370 reflects the installed costs of meters,
22 which include the costs of Automated Metering Infrastructure (“AMI”). The
23 installed costs of meters was allocated based on whether the class uses

1 predominantly single-phase meters (residential classes and GS), both single phase
2 and poly-phase meters (GM<25 and GMH<25) or predominantly poly-phase
3 meters (all other classes except Lighting and unmetered). A separate allocator was
4 developed for AMI costs, which are included in Intangible Assets. This is
5 consistent with the methodology used for the current Smart Meter surcharge
6 pursuant to the Commission's Order in Docket M-2009-2123948.

7 General plant was allocated based on the labor content of O&M accounts.
8 Depreciation reserve and Accumulated deferred income tax followed the plant
9 and asset accounts to which they related.

10 Cash Working Capital, Materials & supplies and Capitalized pension were
11 allocated using internal allocators, and Customer deposits was directly assigned

12 Each of Exhibits 6-7A through 6-7D shows the allocator used for each
13 component of the rate base functionally classified as Primary Demand, Secondary
14 Demand, Secondary Customer and Billing Customer, respectively.

15

16 **Q. How were costs in the Distribution revenue requirement allocated among the**
17 **rate classes in the ACOS?**

18 A. The demand-related and customer-related components of O&M costs followed the
19 allocation of the particular assets to which they related. For example, Maintenance
20 of Overhead Lines (Account 593) was allocated using the same allocators as the
21 plant asset Overhead Conductors, (Account 365) and Maintenance of Underground
22 Lines (Account 594) was allocated in proportion to the total of the plant assets
23 Underground Lines- Radial, Network and URD (Account 367). A special study

1 was used to develop the allocator for Meter Expenses (Account 586) and
2 Maintenance of Meters (Account 597).

3 Miscellaneous Distribution Expenses (Account 588) and Maintenance of
4 Miscellaneous Plant (Account 599) were functionalized, classified and allocated in
5 proportion to distribution plant.

6 Customer accounts and services (Accounts 901-908) were analyzed to
7 determine the activities charged to each account, and each activity was allocated
8 based on the appropriate causal relationship. The analysis is shown on Exhibit 6-
9 9I.

10 Administrative and general expenses (Accounts 920-935) were allocated
11 primarily based on the labor content of OM accounts.

12 Depreciation expense followed the plant accounts to which it related.

13 Payroll taxes were allocated based on labor; PURPA tax was allocated
14 based on plant cost, Pennsylvania gross receipts tax was allocated based on revenue
15 subject to the tax; and income tax expense was allocated based on pretax income.

16 Each of Exhibits 6-7A through 6-7D show the allocator used for each
17 component of costs functionally classified as Primary Demand, Secondary
18 Demand, Secondary Customer and Billing Customer, respectively.

19

20 **Q. How was revenue at present rates applicable to the Distribution revenue**
21 **requirement allocated among the rate classes in the ACOS?**

22 A. Distribution delivery revenue was directly assigned based on Attachment DFR IV-
23 A Fully Projected Future (page 2, columns E through H, which includes the DSIC

1 and STAS charges that are being rolled into base rates, and the adjustments for
2 Energy Efficiency and revenue annualization). Forfeited discounts revenue was
3 allocated based on historical net write-offs. Rent from Electric Property was
4 allocated in the same manner as Overhead Conductors. Miscellaneous Service
5 revenue was allocated based on Distribution delivery revenue.

6

7 **Q. How did you develop the revenue requirement for each class?**

8 A. The revenue requirements for each class are computed in the same manner as that
9 used by witness Mr. O'Brien to compute the overall revenue requirement for the
10 FPFTY, and that I used to calculate the Pennsylvania jurisdictional (i.e.,
11 Distribution) revenue requirement. Class revenue requirements are the sum of each
12 class' allocated operating expenses, depreciation expense, general taxes, required
13 return and the income tax and gross receipts tax. The Distribution service revenue
14 requirement for each rate class is shown on Exhibit 6-7, line 230, and also on
15 Exhibit 6-2, line 13.

16

17 **Q. How did you determine the revenue deficiency for each rate class?**

18 A. The class revenue deficiency is computed by comparing the revenue requirements
19 for each class to the revenue that is forecast at present rates for that class.

20

1 **SECTION VI- DEVELOPMENT OF ALLOCATORS FOR ACOS**

2 **Q. How were the allocators used in the ACOS developed?**

3 A. Exhibit 6-9 shows the development of the external allocators used in the ACOS.
4 Exhibit 6-9 includes Exhibits 6-9A through 6-9K.

5
6 **Q. Please describe Exhibit 6-9.**

7 A. Exhibit 6-9A shows the allocator values for each external class allocator. The
8 allocator values are developed in the remaining pages of Exhibit 6-9.

9
10 **Q. Please describe Exhibit 6-9B and Exhibit 6-9C.**

11 A. Exhibit 6-9B summarizes the results of the functionalization of distribution assets
12 (accounts 360-373 in the FERC USA) between Primary Distribution and Secondary
13 Distribution and the Minimum System Study.

14 Exhibit 6-9C shows the calculations for the functionalization of distribution
15 assets between Primary Distribution and Secondary Distribution and the Minimum
16 System Study.

17
18 **Q. Please describe Exhibit 6-9D, Exhibit 6-9E and Exhibit 6-9E-1.**

19 A. Exhibit 6-9D identifies the demand allocator selected for the demand component
20 of each type of asset (Distribution Substations; Poles, Tower and Fixtures and
21 Overhead Conductors; Underground Conduits and Underground Conductors; and
22 Line Transformers). Separate allocators were developed for the Radial, Network
23 and URD components of Underground Conduits and Underground Conductors and

1 Line Transformers. Exhibit 6-9D also discusses how each demand allocator was
2 developed.

3 Exhibit 6-9E presents the computation of the demand allocators, by
4 applying the approach discussed in Exhibit 6-9D. Exhibit 6-9E-1 presents the
5 PLCC adjustment.

6

7 **Q. Please discuss the PLCC adjustment.**

8 A. The minimum size components developed for the Secondary Distribution system
9 have the ability to carry a portion of peak load (Peak Load Carrying Capacity, or
10 “PLCC”). The PLCC of certain of these assets was removed in computing the
11 allocator for the Secondary-Demand classified portion of those assets.

12 For example, the minimum system for OH Transformers (based on the 25
13 kVA minimum size component) have capacity equal to 3.2 kW per customer;
14 therefore in computing the allocator NCP-Secondary-Xfmr which is used for the
15 demand component of OH Transformers, peak demands above 3.2 kW per
16 customer is deducted from the demands for each class.

17 The PLCC adjustment was made for OH Transformers and Radial
18 Transformers, comprising approximately 57% of Secondary Demand plant; the
19 effect on the results of the ACOS was insignificant. The PLCC adjustment was not
20 made for other Secondary Demand plant because the detailed information needed
21 was not readily available and effect on the results of the ACOS would not be
22 justified.

23

1 **Q. Please describe Exhibit 6-9F.**

2 A. Exhibit 6-9F presents the values for revenue and physical (MWh) allocators, and
3 number of customers, as shown on Attachment DFR IV-A Fully Projected Future
4 (page 1, columns C and D).

5
6 **Q. Please describe Exhibit 6-9G.**

7 A. Exhibit 6-9G presents the calculation of service costs based on current installed
8 costs for typical residential and commercial services.

9
10 **Q. Please describe Exhibit 6-9H.**

11 A. Exhibit 6-9H presents the calculation of the meter cost allocator, the AMI cost
12 allocator and related allocators, based on the types of meters installed, meter costs
13 and other information.

14
15 **Q. Please describe Exhibit 6-9I.**

16 A. Exhibit 6-9I presents the allocation of Customer Accounts Supervision (account
17 901) and Customer Records and Collections (account 903), based on analyses of
18 activities charged to each account. It includes a supporting analysis of Call Center
19 activity.

20
21 **Q. Please describe Exhibit 6-9J.**

22 A. Exhibit 6-9J allocates among the rate classes Write-off Dollars, based on historical
23 information.

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Q. Please describe Exhibit 6-9K.

A. Exhibit 6-9K presents Customer deposits by rate class.

SECTION VII- RATES OF RETURN AT PROPOSED REVENUE ALLOCATION

Q. Please describe Exhibit 6-10.

A. Exhibit 6-10 computes the Distribution Rates of Return for each rate class based on the revenue allocation proposed by Mr. Ogden, as well as the progress towards unity for each rate class. The revenue that would be produced under proposed rates for the FPFTY was computed by Mr. Ogden, as shown on Attachment DFR IV-A Fully Projected Future (page 6).

Q. Please describe Exhibit 6-11.

A. Exhibit 6-11 computes the Distribution component of the cost of providing Street Light service. The right-most column, labelled “Distribution to Support SL, No SL O&M”, is the revenue requirement allocated to Street Lighting excluding Street Lighting assets in account 373, related depreciation reserve and depreciation expense, Street Lighting maintenance in account 596, and allocated costs that follow; this is the distribution revenue requirement for customers that own and maintain their Street Lighting assets.

The column to the left, labelled “Additional for SL O&M”, reflects Street Lighting maintenance in account 596 and allocated costs that follow; this is the distribution revenue requirement to O&M on Street Lighting. The column labelled

1 “Total Distribution” is the total revenue requirement for customers that own their
2 Street Lighting assets and maintenance is performed by the Company.

3

4 **Q. Does this conclude your direct testimony today?**

5 A. Yes. I reserve the right to supplement my testimony through the course of this
6 proceeding.

**RESUME OF
HOWARD S. GORMAN
PRESIDENT – HSG GROUP, INC.**

Mr. Gorman has more than 30 years of experience in the energy industry, including 20 years in rate and regulatory proceedings. His areas of expertise include embedded class cost of service studies, marginal cost studies, revenue allocation, rate design and revenue requirements, for both electric and gas utilities. He has testified as an expert witness before the Massachusetts Department of Public Utilities, New Jersey Board of Public Utilities, New Hampshire Public Utilities Commission, New York State Public Service Commission, Ontario Energy Board, Pennsylvania Public Utility Commission and Rhode Island Public Utilities Commission. Mr. Gorman also has experience in financial modeling, financial analysis and forecasting, developing accounting systems, and treasury and financial management.

PROFESSIONAL EMPLOYMENT

2010 - Present	HSG Group, Inc. <i>President</i>
1997 - 2010	Black & Veatch Corporation (R.J. Rudden Associates, Inc. before 2005) <i>Principal Consultant</i>
1995 - 1997	<i>Independent Consultant</i>
1987 – 1995	Trigen Energy Corporation 1987-1993 <i>Corporate Controller</i> ; Trigen was formed in 1987 1993-1995 <i>Treasurer</i> ; IPO with NYSE listing in 1994
1982 - 1987	Coleco Industries, Inc. <i>Director, Treasury</i>
1976 - 1979	Touche Ross & Co. <i>Staff Accountant</i>

PROFESSIONAL EXPERIENCE

Utility Accounting and Costing

Mr. Gorman has performed numerous class cost of service studies, and has developed and supported revenue requirements, revenue allocation, rate designs and marginal cost studies, in rate cases before regulatory commissions in several jurisdictions, for electric and gas utilities. These assignments included development of test year data, forecasts for the rate year, establishment of cost causality, selection of allocation bases, development of allocators, and analysis of customer impacts and policy considerations.

Energy Project Financing and Analysis

Mr. Gorman has negotiated and completed transactions including construction and term loans, tax-exempt bonds, taxable bonds, subordinated debt and asset-backed (receivables and inventory) revolving credit facilities. He has worked successfully with lenders and borrowers to source and structure transactions, and was instrumental in

negotiating loan documents and in designing power sale and supply procurement contracts to be financed. Mr. Gorman has performed financial analyses of energy-related assets, including electric and gas distribution companies, power plants and transmission operators. These analyses included development of cash flows and financial statements based on both regulatory and accounting presentations, and included review of assumptions, analysis of data, modeling and forecasting, sensitivity testing and stress testing.

Accounting and Financial Management

Mr. Gorman has extensive experience in financial accounting. As controller of Trigen Energy Corporation, he founded and built the finance and accounting function; developed reports, procedures and management tools; and managed subsidiary controllers across North America, including an IPO with NYSE listing. He managed the corporate insurance portfolios and the benefit plans for Trigen Energy Corporation and for Coleco Industries, and has bought and sold interest rate and currency forward contracts for the purpose of managing risk.

PUBLICATIONS AND PRESENTATIONS

- “What Wall Street Needs From FERC,” published in R. J. Rudden Financial, LLC’s *Energy Capital Markets Report*, September 2002
- “A Balanced Look at Balance Sheets,” published in R.J. Rudden Financial, LLC’s *Energy Capital Markets Report*, June 2002
- “From Wires To Riches: Shareholder Value Creation In The T&D Business,” April 2002 (co-authored).
- “Assessment of Retail Choice Programs,” presented at the American Gas Association Rate and Strategic Issues Committee Conference, March 2002
- “Value Creation With Transmission Assets,” quoted in *Electrical World’s Special Edition Quarter 1, 2002*, March 2002
- “The Remarkable Story on Enron,” published in Scudder’s *Annual End of Year Issue*, December 2001

EDUCATION

- New York University, B.S., Accounting, 1976
 - Harvard Business School, MBA, 1981
-

Relevant Projects			
Utility	Jurisdiction	Docket	Subject Matter
Niagara Mohawk (Gas)	New York 2020	20-G-0381	Gas class cost of service; revenue allocation; rate design; marginal cost
Niagara Mohawk (Electric)	New York 2020	20-E-0380	Electric class cost of service; revenue allocation; rate design; marginal cost
Citizens' Electric of Lewisburg, PA	Pennsylvania 2019	R-2019-3008212	Electric revenue requirements, class cost of service, revenue allocation, rate design
Wellsboro Electric Company	Pennsylvania 2019	R-2019-3008208	Electric revenue requirements, class cost of service, revenue allocation, rate design
Valley Energy, Inc.	Pennsylvania 2019	R-2019-3008209	Gas revenue requirements, rate design
Brooklyn Union Gas / KeySpan Gas East	New York 2019	19-G-0309 /0310	Gas class cost of service; revenue allocation; rate design; marginal cost
Massachusetts / Nantucket Electric	Massachusetts 2018	DPU 18-150	Electric class cost of service; revenue allocation; rate design; marginal cost Monthly Minimum Reliability Contribution
Duquesne Light	Pennsylvania 2018	R-2018-30000124	Electric class cost of service; revenue allocation; rate design
Narragansett Electric	Rhode Island 2017	RIPUC 4770	Electric class cost of service; revenue allocation; rate design
Veolia Energy Philadelphia	Pennsylvania 2017	R-2017-2593142	Steam system revenue requirements; sales forecast
Niagara Mohawk (Gas)	New York 2017	17-G-0239	Gas class cost of service; revenue allocation; rate design; marginal cost
Niagara Mohawk (Electric)	New York 2017	17-E-0238	Electric class cost of service; revenue allocation; rate design; marginal cost
Citizens' Electric of Lewisburg, PA	Pennsylvania 2016	R-2016-2531550	Electric revenue requirements, class cost of service, revenue allocation, rate design
Wellsboro Electric Company	Pennsylvania 2016	R-2016-2531551	Electric revenue requirements, class cost of service, revenue allocation, rate design
Granite State Electric	New Hampshire 2016	DE 16-383	Electric revenue requirement
Brooklyn Union Gas / KeySpan Gas East	New York 2016	16-G-0058 /0059	Gas class cost of service; revenue allocation; rate design; marginal cost
Massachusetts / Nantucket Electric	Massachusetts 2015	DPU 15-155	Marginal cost
James town Board of Public Utilities	New York 2015	15-E-0184	Electric revenue requirements
Energy North Natural Gas	New Hampshire 2015	DE14-180	Gas revenue requirements
Village of Freeport	New York 2014	14-E-0035	Electric revenue requirements; sales forecast; rate design
Veolia Energy Philadelphia	Pennsylvania 2014	R-2013-2386293	Steam system revenue requirements and sales forecast

Relevant Projects			
Utility	Jurisdiction	Docket	Subject Matter
Duquesne Light	Pennsylvania 2014	R-2013- 2372129	Electric class cost of service; revenue allocation; rate design
Granite State Electric	New Hampshire 2013	DE13-063	Electric class cost of service (marginal cost); revenue allocation; rate design
Hydro One Networks Inc.	Ontario 2005-2013	EB-2005- 0378 et al	Electric Transmission and Distribution cost allocation; OH capitalization rates (2013, 2012, 2010, 2009, 2008, 2006, 2005)
Ontario Power Generation	Ontario 2006-2013	EB-2007- 0905 et al	Electric cost allocation methodology (2013, 2010, 2006)
Niagara Mohawk (Electric)	New York 2012	12-E-0201	Electric class cost of service; revenue allocation
Narragansett Electric	Rhode Island 2012	RIPUC 4323	Electric class cost of service
Village of Rockville Centre	New York 2011	11-E-0590	Electric revenue requirements; rate design; sales forecast
Chautauqua Utilities, Inc.	New York 2011	11-G-0142	Gas revenue requirements, rate design
Kellogg (intervenor)	Pennsylvania 2010	R-2010- 2179103	Water class cost of service; revenue allocation
Duquesne Light	Pennsylvania 2010	R-2010- 2179522	Electric class cost of service; revenue allocation; rate design
Wellsboro Electric	Pennsylvania 2010	R-2010- 2172662	Electric revenue requirements, class cost of service, revenue allocation, rate design
Citizens' Electric of Lewisburg, PA	Pennsylvania 2010	R-2010- 2172665	Electric revenue requirements, class cost of service, revenue allocation, rate design
Valley Energy, Inc.	Pennsylvania 2010	R-2010- 2174470	Gas revenue requirements, rate design
PECO Energy (Gas)	Pennsylvania 2010	R-2010- 2161592	Gas class cost of service; revenue allocation; rate design
PECO Energy (Electric)	Pennsylvania 2010	R-2010- 2161575	Electric class cost of service; revenue allocation; rate design
Niagara Mohawk (Electric)	New York 2010	10-E-0050	Electric class cost of service
James town Board of Public Utilities	New York 2009	09-E-0862	Electric revenue requirements
Philadelphia Gas Works	Pennsylvania 2001-2009	R-2139884 R-00061931 M-00021612 R-00017034 R-00006042	Gas class cost of service; revenue allocation; rate design; rate unbundling; recovery of fixed costs (2006, 2002, 2001)
Narragansett Electric	Rhode Island 2009	RIPUC 4065	Electric class cost of service; revenue allocation; rate design

Relevant Projects			
Utility	Jurisdiction	Docket	Subject Matter
Massachusetts / Nantucket Electric	Massachusetts 2009	DPU 09-39	Electric revenue requirements; adjustment mechanisms; class cost of service; revenue allocation; rate design
PECO Energy (Gas)	Pennsylvania 2008	R-2008-2028394	Gas class cost of service; revenue allocation; rate design
Wellsboro Electric	Pennsylvania 2007	R-00072350	Electric revenue requirements; rate design
Citizens' Electric of Lewisburg, PA	Pennsylvania 2007	R-00072348	Electric revenue requirements; rate design
Valley Energy, Inc.	Pennsylvania 2007	R-00072349	Gas revenue requirements; rate design
Village of Freeport	New York 2006	06-E-0911	Electric revenue requirements; rate design
Duquesne Light	Pennsylvania 2006	R-00061346	Electric class cost of service; revenue allocation; rate design
Village of Rockville Centre	New York 2003	03-E-1568	Electric revenue requirements; rate design; sales forecast
AmeriSteel aka Co-Steel (intervenor)	New Jersey 2002	ER02080506, ER02050303 et al	Electric cost allocation and rate design; industrial rates

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 16

Direct Testimony of David B. Ogden

**Subjects: Revenue Allocation, Rate Design, Bill Impact,
Proof of Revenue, and Tariff Changes**

Date: April 16, 2021

1 **INTRODUCTION**

2

3 **Q. Please state your full name and business address.**

4 A. My name is David B. Ogden. My business address is Duquesne Light Company, 411
5 Seventh Avenue, Pittsburgh, PA 15219.

6

7 **Q. What is your position at Duquesne Light Company?**

8 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”) as the
9 Manager, Rates and Tariff Services.

10

11 **Q. How long have you worked at Duquesne Light?**

12 A. I have been employed by Duquesne Light Company for over twelve (12) years.

13

14 **Q. What are your current responsibilities?**

15 A. I am responsible for overseeing the Company’s retail rates and wholesale transmission
16 rates, which includes supervising the preparation, development and implementation of the
17 distribution rates proposed in this proceeding.

18

19 **Q. What are your qualifications, work experience and educational background?**

20 A. I received a Bachelor of Science in Business Administration Degree with a major in
21 Accounting from Clarion University of Pennsylvania in 2001. I am a Certified Public
22 Accountant. I began my career at the Company in 2008 as the Supervisor of Derivative
23 Accounting and Special Projects. Over the last twelve years, I have held supervisory and

1 managerial positions within Accounting, Financial Planning and Analysis and currently the
2 Rates department.

3 Prior to joining Duquesne Light, I was a senior audit associate in the Pittsburgh office
4 of PricewaterhouseCoopers LLP, a public accounting firm, where I performed attestation,
5 advisory and compliance services for clients throughout the United States. Prior to joining
6 PricewaterhouseCoopers, I held audit positions within the Allegheny County Controllers
7 Office.

8
9 **Q. Have you previously testified before the Pennsylvania Utility Commission?**

10 A. Yes. I have testified in the Company's Default Service Plan VIII ("DSP VIII") proceeding
11 at Docket No. P-2016-2543140, the Company's Distribution System Improvement Charge
12 ("DSIC") proceeding at Docket No. P-2016-2540046, the Company's 2018 base rate
13 proceeding at Docket No. R-2018-3000124, the Company's Default Service Plan IX ("DSP
14 IX") proceeding at Docket No. P-2020-3019522, and the Company's Energy Efficiency
15 and Conservation ("EEC") Phase IV Plan at Docket No. M-2020-3020818.

16
17 **Q. Are you sponsoring any exhibits, parts of exhibits or responses to the Commission's**
18 **filing requirements as part of your direct testimony?**

19 A. Yes. I am sponsoring the following exhibits:

- 20 • Exhibit DBO-1, which is the proposed tariff supplement to the currently
21 effective Tariff Electric Pa. P.U.C. No. 25 implementing the proposed rates,
22 riders and tariff revisions in this proceeding. Certain of the tariff revisions
23 included in Exhibit DBO-1 are addressed by other Company witnesses, namely:

- 1 ○ Rule No. 41.1 (Residential Master Metering for New Low-Income
2 Supportive Housing) is addressed by Ms. Phillips at DLC Statement
3 No. 6.
- 4 ○ Revised Rider No. 16 – Service to Non-Utility Generating Facilities,
5 Rider No. 7 - Residential Subscription Rate Pilot, and Rider No. 19
6 - Community Development are addressed by Ms. Everett at DLC
7 Statement No. 17.
- 8 ○ Rider No. 23 - Home Charging Pilot Program and Rider No. 24 -
9 Fleet Charging Pilot Program are addressed by Ms. Olexsak at DLC
10 Statement No. 8.
- 11 ○ Rider No. 25 - New Business Stimulus and Rider No. 26 – Crisis
12 Recovery Program are addressed by Ms. Kubiak at DLC Statement
13 No. 5.
- 14 • Exhibit DBO-2, which is a redline version of Exhibit DBO-1
- 15 • Exhibit DBO-3, which is the Digest of Proposed Changes contained within
16 Duquesne Light’s proposed tariff supplement
- 17 • Exhibit DBO-4, which contains the calculations supporting the proposed LED
18 street light rates
- 19 • Exhibit DBO-5, which contains an updated unbundling schedule
- 20 • Exhibit DBO-6, which contains an illustrative example to calculate the Federal
21 Tax Adjustment Charge (“FTAC”) rate

22 I am sponsoring Schedule D-5D of Duquesne Light Exhibits 2, 3 and 4 and also
23 sponsoring the Company’s responses to the following filing requirements:

- 1 • IV-A 1-4: Summary of Individual Rate Effects
- 2 • IV-B: Description of Proposed Tariff Changes
- 3 • IV-C: Revenue Effects and Billing Analysis for Changed Rates
- 4 • IV-D 1 and 2: Monthly Billing Effects Charts and Data
- 5 • IV-E 2: Comparisons Showing Cost and Proposed Base Rate Revenues for
- 6 Residential and Demand/Energy Rate Schedules

7

8 **Q. Please explain how these filing requirements were prepared.**

9 A. These filing requirements were prepared either by me or under my direct supervision. They
10 were prepared, to the best of my knowledge, in accordance with Commission requirements
11 and practice.

12

13 **Q. What is the purpose of your direct testimony regarding Duquesne Light's request for**
14 **increased rates?**

15 A. The purpose of my testimony is to address the following:

- 16 1. The allocation of the proposed revenue increase among the rate classes.
- 17 2. The proposed rate design for base distribution charges.
- 18 3. The revenue impact by rate schedule.
- 19 4. The proof of revenue at current and proposed rates.
- 20 5. Proposed tariff changes.

21

22 **Q. How is your testimony organized?**

1 A. First, I will explain the Company’s goals and objectives in allocating the proposed revenue
2 increase. I will show how the proposed revenue increase was allocated among the rate
3 classes and the resulting relative rate class returns. These items are discussed in the
4 “Allocation of Proposed Revenue Increase” section.

5 Second, I will describe the rate design principles and how they were used to
6 determine the proposed rates. I will then discuss how the proposed rates, when applied to
7 forecasted billing units, achieve the target allocated revenue for each rate class. These two
8 items are discussed in the “Rate Design” section.

9 Third, I will address the proposed revenue impact by rate schedule and how the proof
10 of revenue at current and proposed rates was developed to demonstrate that the proposed
11 rates produce the target revenue for each class. These items are discussed in two sections,
12 “Revenue Impact by Rate Schedule” and “Proof of Revenue,” respectively.

13 Finally, I will discuss the proposed changes to the Company’s retail tariff to
14 implement these new rates, as well as describe those proposed changes to the Rules and
15 Regulations section and Riders of the tariff that are not addressed by other Company
16 witnesses, as discussed above.

17

18 **Q. Were all of the proposed rate design changes and tariff changes also prepared under**
19 **your direction or supervision?**

20 A. Yes. All of the rate design work was prepared by me or under my direct supervision as
21 well as all tariff changes as presented in Exhibit DBO-3, with the exception of the changes
22 to Rules 41 and 41.1 and Rider Nos. 7, 16, 19, and 23 through 26, as discussed above.

23
24

1 **I. ALLOCATION OF PROPOSED REVENUE INCREASE**

2 **Q. What were the Company’s goals and objectives in allocating the revenue increase?**

3 A. The Company proposes to continue the revenue allocation objectives it established in its
4 2006, 2010, 2013 and 2018 distribution rate case proceedings. The Company’s primary
5 goal in this rate case, as in its 2006, 2010, 2013 and 2018 rate cases, is for the proposed
6 revenue allocation to move each rate class closer to the proposed overall return of 7.84% ,
7 which would recover the class’s full cost of service (including return). Each class’s return
8 at present rates is determined in the class cost allocation study (“ACOS”) prepared by Mr.
9 Gorman in Exhibit 6 at DLC Statement No. 15. Each class relative return is equal to its
10 return at present rates (Exhibit 6-2, line 11) divided by the overall return at present rates of
11 5.36%. The proposed revenue allocation moves a class closer to recovering its full cost of
12 service, when its relative return moves closer to 1.0, or unity.

13 The second overall revenue allocation objective is to mitigate the rate impact both on
14 rate classes and on individual customer subgroups, while continuing to progress to the rate
15 class’s fully allocated cost of service. In this proceeding, the Company’s goal was to limit
16 the distribution revenue increase to any one rate class to no more than 1.50 times the overall
17 system average increase on a distribution bill basis. This limitation balances the shift to
18 cost of service with concerns regarding customer bill impact.

19
20 **Q. Have the revenue impacts to each rate class been calculated using the fully allocated
21 class cost of service results?**

22 A. Yes. As described by Mr. Gorman at DLC Statement No. 15, cost allocation principles
23 were used to functionalize, classify and allocate the revenue requirement among the rate

1 classes in order to determine the fully allocated cost of service and return at present rates,
2 which set the base parameters for revenue allocation and rate design. The rate class revenue
3 requirements that reflect cost causation and serve as the starting point for revenue
4 allocation and rate design are shown in Exhibit 6-2 and 6-3. Exhibit 6-2, line 27 shows the
5 revenue increases or decreases that would be required if rates were set to recover each
6 class' fully allocated cost of service (at the Company's proposed distribution rate of return
7 of 7.84 %).

8
9 **Q. Is there an exhibit that presents the Company's proposed revenue allocation?**

10 A. Yes, Exhibit 6-10 presents the proposed distribution revenue increase by rate class.

11 The results of the ACOS, including returns at present rates and placement within the
12 tolerance band, are on lines 1-12. The revenue allocation, including the tolerance band
13 increases, the judgmental changes and the re-allocation of the net overage, is presented on
14 lines 13-20. The class returns at proposed revenue are computed on lines 21-32. The
15 relative returns at proposed revenue and progress toward unity are on lines 34-38.

16 Class distribution revenue at proposed rates is shown on line 40. These are the
17 revenue targets that the proposed new rates will be designed to produce.

18
19 **Q. Please explain how the revenue increase has been allocated across rate classes.**

20 A. The Company has established a tolerance band, representing returns from 75 to 125 percent
21 of the overall system return of 5.36% at current rates, equal to returns of 4.02 to 6.70
22 percent. The use of the tolerance band allows the Company to rely on the class cost
23 allocation study results as a guide to allocate the increased revenue requirement fairly,

1 while also promoting the goal of gradualism. The use of the tolerance band is also intended
2 to avoid conflicts resulting from minor disagreements about the allocations of costs in the
3 ACOS.

4 An overall average distribution increase of \$85.76 million, or 15.58% of distribution
5 revenue at present rates, is required to produce the proposed return of 7.84%. In Step 1 of
6 the revenue allocation (Exhibit 6-10, line 16), classes within the tolerance band but above
7 the average (i.e. RS, GS, GM<25, GMH<25, GL) received an initial increase of 15.03%
8 (0.965X average); GM<25 was included in this group because it is just above the tolerance
9 band, at 1.29X. Classes within the tolerance band but below average (i.e. GM>25, L)
10 received an initial increase of 16.50% (1.059X average). Classes below the tolerance band
11 (i.e. RH, RA, GMH>25, GLH, UMS) received an initial increase of 21.5% (1.38X
12 average). Classes above the tolerance band (i.e. SE and SL) received an initial increase of
13 5.0% (0.321X average). HVPS class received an initial increase of zero because it had a
14 very high return at present rates. The use of the tolerance band results in a revenue increase
15 of \$85.76 million (line 17), which equals the required increase.

16 In Step 2 of the revenue allocation, the Company judgmentally reduced the allocation
17 to RS in order to move it closer to unity at proposed rates, and also adjusted GS and L (line
18 19). The difference was spread among the classes in proportion to the initial increase (line
19 20).

21 **Q. Is there an exhibit that presents the Company's proposed revenue allocation?**

22 A. Yes, Exhibit 6-10 presents the proposed distribution revenue increase by rate class.

1 The results of the ACOS, including returns at present rates and placement within the
2 tolerance band, are on lines 1-12. The revenue allocation, including the tolerance band
3 increases, the judgmental changes and the re-allocation of the net overage, is presented on
4 lines 13-20. The class returns at proposed revenue are computed on lines 21-32. The
5 relative returns at proposed revenue and progress toward unity are on lines 34-38.

6 Class distribution revenue at proposed rates is shown on line 40. These are the
7 revenue targets that the proposed new rates will be designed to produce.

8
9 **Q. Does the proposed revenue allocation achieve the goals?**

10 A. The Company substantially achieved its goals. Except for RS and L, each class moves
11 closer to unity (line 35), which compares relative return at present (line 4) and relative
12 return at proposed (line 34). Both RS and L will be very close to unity at both present and
13 proposed rates; to move RS closer to unity would have required a further net decrease of
14 \$2.05M, and to move L to unity would have required a further net increase of \$0.4 million.
15 In addition, no class received an increase greater than 1.5X average (line 38), which meets
16 the constraint which I described earlier.

17
18 **Q. Why does RS not make progress toward the system average return?**

19 A. RS is currently producing a return 1.01X average, and the proposed rates produce a return
20 for RS of 1.028X average. When classes are so close to the average, it can be challenging
21 to move the returns even closer. In the case of RS, the proposed increase is 14.35%
22 compared to the average proposed increase of 15.58%; reducing the RS revenue allocation
23 any further would raise the targets for other classes. The proposed revenue allocation fairly

1 balances moving most classes closer to average return, mitigating increases and keeping
2 RS very close to its present relative return.

3
4 **Q. Why does L not make progress toward the system average return?**

5 A. L is currently producing a return 0.98X average, and the proposed rates produce a return
6 for L of 0.94X average. As discussed above regarding class RS, when classes are so close
7 to the average, it can be challenging to move the returns even closer. In the case of L, the
8 proposed increase is 18.25% compared to the average proposed increase of 15.58%. The
9 proposed revenue allocation fairly balances moving most classes closer to average return,
10 mitigating increases and keeping L close to its present relative return.

11
12 **Q. Was a schedule prepared showing the proposed targeted revenues for each rate class
13 resulting from this revenue allocation?**

14 A. Yes. The proposed targeted revenues for each rate class that result from application of the
15 above principles are shown in DFR IV-A, Pages 1-3 and Schedule D-5D, Exhibit 2.

16
17 **II. RATE DESIGN**

18 **Q. Please describe the goals and objectives used in designing the proposed base
19 distribution rates.**

20 A. The primary goal was to design rates that, when applied to forecasted billing determinants,
21 produce the proposed revenue increase and the proposed targeted revenues for each rate
22 class for the fully projected future test year. In addition, the Company continued its plan
23 described in recent rate cases to migrate toward rates that reflect the services provided by

1 a delivery company, and that also reflect the way in which fixed costs are incurred. To
2 achieve these goals, the Company proposes to maintain its goal of designing rates that
3 emphasize fixed monthly charges and demand based charges, where appropriate, to recover
4 costs. At the same time, the Company recognizes the potential impact on individual
5 customers by eliminating familiar rate structures, and the overall goal to keep rates
6 transparent and easy for the customer to understand. Finally, the Company has tried to
7 mitigate extreme bill impacts on customers within each class. The Company developed
8 rates for each rate class that balance these objectives.

9
10 **Q. Please describe the proposed rate design for customers on Rate RS.**

11 A. The Company proposes to continue to use a combination of fixed and energy-based rates
12 for all of the residential rate classes, i.e. Residential Service Rate RS, Residential Heating
13 Service Rate RH, and Residential Service Add-On Heat Pump Rate RA. The Company
14 proposes to increase the fixed monthly charge to \$16.25 per month, which is supported by
15 the fixed cost analysis of serving a residential customer identified in Exhibit 6-4A. I also
16 note that a higher fixed charge provides some revenue stability for the Company and cost
17 stability for customers.

18 Recovery of the remaining revenue (that is, target revenue less the amount recovered
19 through the fixed monthly charge) will be through a single volumetric charge per kWh.

20
21 **Q. Please describe the rate design for customers on Rates RH and RA.**

22 A. Rate RH and Rate RA are the Company's residential space heating rates. The current rate
23 structures use a combination of fixed and energy-based variable charges similar to Rate

1 RS, except that Rates RH and RA have a lower usage charge during the November to April
2 heating season (which is off-peak for most of the Company's customers). Currently, Rates
3 RH and RA have the same rates as Rate RS during the May through October non-heating
4 season.

5 For Rates RH and RA, the Company proposes the same fixed monthly charge as Rate
6 RS and the same usage charge as Rate RS during the non-heating months since there is not
7 a material difference in average customer load or usage of these rate classes during those
8 months.

9 The Company recognizes space heating customers use considerably more electricity
10 during the heating season than customers on basic residential service Rate RS, although
11 the costs of providing service are fixed. The Company proposes to retain the lower kWh
12 charge during the heating season, which reflects the fixed costs spread over a larger number
13 of kWh.

14
15 **Q. Please describe how the rate design objectives were implemented for commercial and**
16 **industrial customers on General Service Small and Medium Rate GS/GM.**

17 A. This rate represents a diverse group of over 51,900 commercial and industrial ("C&I")
18 customers. This group consists of approximately 24,900 non-demand-billed customers on
19 Rate GS, approximately 20,200 customers on Rate GM with monthly demand less than 25
20 kW and approximately 6,800 customers on Rate GM with monthly demand equal to or
21 greater than 25 kW. The categorization of customers at less than 25 kW and equal to or
22 greater than 25 kW was established and approved in the Company's 2007 default service
23 filing and continued and approved for the distribution business in the Company's 2010,

1 2013 and 2018 base rate proceedings. The Company proposes to continue this separation
2 point in this proceeding.

3
4 **Q. What is the distribution rate design that is being proposed in this proceeding for Rate**
5 **GS non-demand customers?**

6 A. For Rate GS, the Company is proposing the same rate design as implemented in the
7 previous base rate proceeding. The Company is proposing to bill non-demand commercial
8 customers the same fixed monthly charge as residential customers, and a single volumetric
9 charge per kWh, similar to how these customers are billed at present rates, to recover the
10 balance of the target revenues.

11
12 **Q. What is the distribution rate design that is being proposed in this proceeding for**
13 **customers on Rate GM under 25 kW and Rate GM equal to or over 25 kW?**

14 A. The Company is proposing to maintain the same distribution rate structures that exist today.
15 The Company first used the customer-charge costs identified in Exhibits 6-4C and 6-4D
16 and the demand-related costs identified in Exhibit 6-3, to establish the fixed monthly
17 charges. The charges include the first 5 kW of demand.

18 For each class, the balance of the revenue target is recovered through a combination
19 of demand and kWh charges. Demand is the customer's peak 15-minute usage each month.
20 For Rate GM under 25 kW, the kWh charge is increased by approximately the same
21 percentage as the fixed charge (when including the surcharges being rolled into each
22 component) which will mitigate intra-class shifts. For Rate GM above 25 kW demand, the

1 demand charge is the same as Rate GM under 25 kW (\$7.89 per kW-month of billed
2 demand) and the kWh charge is the rate needed to produce the revenue target.

3
4 **Q. What is the distribution rate design that is being proposed for customers on Rate
5 GMH under 25 kW and Rate GMH equal to or over 25 kW?**

6 A. Rate GMH under 25 kW and Rate GMH over 25 kW are the complementary electric space
7 heating rates of rate schedules GM under 25 kW and GM over 25 kW, and apply to
8 approximately 3,200 commercial and industrial customers. The Company is proposing to
9 maintain the same distribution rate structures that exist today. The fixed monthly charges
10 include 5kW of demand and are based on the customer-related costs identified in Exhibit
11 6-4E and the demand-related costs identified in Exhibit 6-3. The proposed \$63.00 fixed
12 monthly charge is the same as proposed for Rate GM under 25 kW.

13 For the heating months (October to May), customers will not be billed for demand,
14 only for usage, the same as today's rate structure. The summer rates per kW and per kWh
15 rates are the same as for Rate GM under 25 kW. The winter kWh charge is designed to
16 recover the balance of the target revenue.

17
18 **Q. Please describe the current distribution rate design for large commercial and
19 industrial customers on Rate GL.**

20 A. Rate GL is applicable to approximately 730 customers. Currently, the rate schedule
21 contains a fixed charge for the first 300 kW of demand and a demand charge for each
22 additional kW of demand. There are no distribution kWh charges associated with this rate
23 schedule.

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Q. What is the distribution rate design that is being proposed for Rate GL?

A. The Company is proposing to continue the same rate structure for Rate GL. The fixed charge, which includes the first block of demand (300 kW), was increased by approximately the rate class revenue percentage increase. The balance of the target revenues is recovered through the charge for demand over 300 kW.

Q. What is the rate design that is being proposed in this proceeding for Rate GLH?

A. Rate GLH is the complementary electric space heating rate to Rate GL and applies to approximately 90 customers. The Company proposes to continue the existing rate structure and proposes rate design principles similar in concept to those used Rate GMH in this proceeding. For the non-heating season months (June to September), these customers will be billed the same charges as Rate GL. For the heating months (October to May), the Company is proposing to bill a single volumetric charge per kilowatt-hour.

Q. Please describe the current distribution rate design for large commercial and industrial customers on Rate L.

A. Rate L is currently applicable to 20 customers. These customers represent some of the largest customers served by the Company and are diverse in size (demand). The Company offers the Rate L Service Voltage Less than 138 kW using a fixed monthly charge that includes the first 5,000 kW of demand, and an additional per kW charge for monthly demand in excess of 5,000 kW.

1 **Q. What is the distribution rate design that is being proposed for Rate L?**

2 A. The Company is proposing to continue the same rate structure for Rate L. The existing rate
3 structure uses a fixed monthly charge that includes the first 5,000 kW of demand, and an
4 additional per kW charge for monthly demand in excess of 5,000 kW. The fixed charge,
5 which includes the first block of demand (5,000 kW), was increased by approximately the
6 rate class revenue percentage increase. The balance of the target revenues is recovered
7 through the charge for demand over 5,000 kW.

8

9 **Q. Please describe the current distribution rate design for Rate HVPS.**

10 A. There are currently nine (9) customers on Rate HVPS each served at 69 kV or more and
11 with a monthly demand greater than 5,000 kW in accordance with the tariff. The rate
12 schedule contains a monthly three-tiered fixed distribution charge and there are no variable
13 demand distribution charges or variable usage distribution charges.

14

15 **Q. What is the distribution rate design that is being proposed for Rate HVPS?**

16 A. The Company is proposing to continue the same rate structure currently in place using a
17 monthly fixed charge which was approved in the Company's last distribution rate case
18 proceeding. Each of the fixed monthly charges have been increased by the same
19 percentage, as needed to produce the class revenue target.

20

21 **Q. What changes are being proposed to the distribution rates of the lighting and**
22 **unmetered rate classes?**

1 A. The Company has aggregated Rates AL, SM, SH and PAL for cost of service and revenue
2 allocation purposes. Rate SE and Rate UMS (Unmetered Service) are treated individually.
3 The Company is proposing to retain the same rate structure for these rate classes.

4 For Rates AL, SM, SH and PAL, the Company is proposing an across-the-board
5 percentage increase to each rate. These changes, when combined with the elimination of
6 surcharges that are being rolled into rates (e.g. DSIC) will produce the revenue targets.

7 For Rate SE, the Company is proposing a rate which, when combined with the
8 elimination of surcharges that are being rolled into rates (e.g. DSIC) will produce the
9 revenue target.

10 For Rate UMS, the Company is proposing to continue the same rate structure for Rate
11 UMS. The fixed charge was increased by approximately the rate class revenue percentage
12 increase. Recovery of the remaining revenue (that is, target revenue less the amount
13 recovered through the fixed monthly charge) will be through a single volumetric charge
14 per kWh.

15

16 **Q. Is the Company proposing any changes to its transmission rates in this proceeding?**

17 A. No, the Company is not proposing to change transmission rates in this proceeding. The
18 Company has adopted the FERC formula rate making process to establish an annual
19 revenue requirement and the associated wholesale network integrated transmission service
20 rate that changes June 1 every year. The current wholesale rate is not affected by this
21 proceeding.

22

23 **Q. Is the Transmission Service Charge (“TSC”) changing because of this filing?**

1 A. No. The Company submitted and the Commission approved the TSC in the Company's
2 2006 distribution rate case. The purpose of the TSC is to enable the Company to recover,
3 on a dollar-for-dollar basis, the expenses it incurs from PJM as a provider of transmission
4 service to retail customers who receive default service from the Company. Electric
5 generation suppliers are responsible for transmission charges for shopping customers. The
6 Company's retail transmission rates were redesigned to reflect the FERC formula and the
7 method of providing and paying for transmission service through PJM. The TSC is updated
8 June 1 every year in conjunction with the update to the FERC formula rate. The TSC has
9 worked successfully since it was implemented, and the Company is not proposing changes
10 to the TSC or changes to the TSC retail rates in this proceeding.

11

12 **III. REVENUE IMPACT BY RATE SCHEDULE**

13 **Q. Have the annual revenue effects of the new proposed rates been calculated?**

14 A. Yes. Schedule D-5D of Duquesne Light's Exhibit No. 2 was prepared in accordance with
15 PA PUC Data Filing Requirement IV-A. The pages in this schedule provide the rate class
16 revenue impact and the overall revenue effect for the fully projected future test year period.

17

18 **Q. Please explain Schedule D-5D for the fully projected future test year.**

19 A. Schedule D-5D Page 1 identifies the forecasted customers, sales and retail revenue by rate
20 class for distribution, transmission and generation. The customers, sales and revenues are
21 based on the billing determinants provided in Mr. Mobley's forecast at DLC Statement No.
22 3. Also shown are the forecasted revenues the Company plans to collect at current rates
23 through tariff riders for Rider No. 1 - Retail Market Enhancement Surcharge ("RMES"),

1 Rider No. 5 - Universal Service Charge (“USC”), Rider No. 15A - Phase IV Energy
2 Efficiency and Conservation Surcharge (“EEC IV”), Rider No. 20 - SMC, Rider No. 22 -
3 DSIC and Rider No. 10 - State Tax Adjustment (“STAS”). The Customer Assistance
4 Program (“CAP”) revenue credit is the billing deficiency associated with CAP customers
5 that is recovered through the USC charge.

6 Page 2 reflects the forecasted revenue at current rates with certain surcharge revenue
7 removed and only the DSIC and STAS, revenue shown. The STAS is proposed to be set
8 at 0% with the associated taxes recovered in the proposed distribution charges. Schedule
9 D-5D, Line 29, Page 2 reflects the reduction in revenue that the Company expects to
10 experience related to the decrease in retail sales load that the Company is forecasting. Mr.
11 O’Brien at DLC Statement No. 10 describes the retail sales load revenue reduction that is
12 calculated in Exhibit No. 2, Schedule D-5B, and Mr. Mobley’s Exhibit TM-2 identifies the
13 Company’s forecasted retail sales forecast that was utilized in calculating the reduction in
14 revenue. The distribution revenue in Schedule D-5D, Column G, Page 2 is the base
15 distribution revenue from which the requested increase is measured. The total revenue on
16 Page 2 ties to the total revenue described by Mr. O’Brien with his revenue adjustments in
17 Exhibit No. 2, Schedule D-1, Page 1.

18 Page 3 of Schedule D-5D shows the distribution revenue and total revenue at the
19 requested revenue increase and the respective increases on a percentage basis.

20 For illustrative purposes, Pages 4-6 provide similar calculations assuming 100%
21 default service supply load.
22
23

1 **IV. PROOF OF REVENUE**

2 **Q. Was a bill frequency analysis or proof of revenue calculation prepared?**

3 A. Yes. Attachment DFR IV-C-Proof was prepared in accordance with the Commission's
4 Data Filing Requirement IV-C and provides the calculation of revenues at current and
5 proposed rates. Attachment DFR IV-C-Proof provides a calculation for each retail tariff
6 rate schedule. For each rate schedule, the first column identifies the type of charge, i.e.
7 customer charge, demand charge or energy charge for distribution, transmission and
8 generation and for each rider, if applicable to that rate schedule. The second column
9 provides the annual billing determinants for each charge forecasted by Mr. Mobley. The
10 third column identifies the current and proposed rates for each block. The fourth column
11 identifies the revenues derived by multiplying the billing determinants in the second
12 column by the rates in the third column. The revenues computed on these pages produce
13 the revenues shown on the respective pages of Schedule D-5D (Fully Projected Future Test
14 Year).

15
16 **Q. Do the forecasted revenues at current and proposed rates reflect reduced sales from
17 the effects of energy efficiencies?**

18 A. Yes. In developing the Company's sales forecast, Mr. Mobley at DLC Statement No. 3
19 accounts for the reduced sales due to energy efficiencies and other factors projected
20 through the end of the fully projected future test year. The proposed rates and fully
21 projected future test year revenue were calculated based on Mr. Mobley's sales forecast.

22

23 **V. PROPOSED RETAIL TARIFF CHANGES**

1 **Q. Please describe the contents of Exhibit DBO-3.**

2 A. This exhibit sets forth in detail the modifications being proposed to the Company's tariff
3 provided in Exhibit DBO-1, including the changes in rates and rate design previously
4 described in my testimony, to recover the proposed distribution revenue requirement that
5 is being requested. The proposed modifications are also shown in a redline version of the
6 tariff supplement provided in Exhibit DBO-2.

7
8 **Q. Are you proposing changes to the Rules and Regulation section of the proposed tariff
9 supplement?**

10 A. Yes. The Company is proposing certain ministerial changes as well as changes to reflect
11 current business practices that are described in the list of modifications within Exhibit
12 DBO-2, as well as in Exhibit DBO-3, the Digest of Proposed Changes contained within
13 Duquesne Light's proposed supplement.

14
15 **Q. Are you proposing changes to the tariff rate schedules section of the proposed tariff
16 supplement?**

17 A. Yes. The distribution rates identified in each rate schedule in Exhibit DBO-1 have been
18 modified to achieve the allocated revenue increase previously described in my testimony.
19 The Company is not proposing changes to the base distribution rate structure in this
20 proceeding.

21
22 **Q. Please describe the proposed revisions to Rate AL – Architectural Lighting Service
23 and Rate SH – Street Lighting Highway options to the tariff.**

1 A. Beginning January 1, 2022, Rate AL and Rate SH will no longer be available to new
2 customers, applicants and/or for new installations. The Company will continue to maintain
3 and replace defective or broken fixtures for existing customers.
4

5 **Q. Please describe the proposed revisions to the LED street light rate options to the tariff.**

6 A. Rate SM, Street Lighting Municipal, Rate SH, Street Lighting Highway and Rate PAL,
7 Private Area Lighting, offer street lighting rates to municipal, highway, and non-municipal
8 customers, respectively. The street light rates correspond to mercury vapor, high pressure
9 sodium (“HPS”) fixtures and LED fixture options. The Company closed the mercury vapor
10 rate and stopped installing new mercury vapor fixtures in 2019, and proposes to do the
11 same for HPS fixtures in this proceeding. Moving forward, the Company will install only
12 LED street lighting fixtures. The Company proposes to add one new LED fixture option
13 and remove one LED fixture option to/from Rate SM, Rate SH and Rate PAL, and update
14 the supporting calculations for the existing LED fixtures as described below.
15

16 **Q. Please describe the proposed revisions to the tariff to implement the new LED street**
17 **light rate?**

18 A. Rate SM, Rate SH and Rate PAL have been revised to include, in tabular format, the new
19 LED fixture option and applicable distribution rates. These rates are a fixed charge per
20 fixture per month similar to the existing LED fixtures. The updated rate is based on the
21 calculations in Exhibit DBO-4.

1 In addition, Rider No. 8, Default Service Supply (“DSS”), has been revised to show
2 the new LED fixture option. The default service rates are monthly fixed charges based on
3 the monthly kWh for each lamp size.

4 Finally, Appendix A, TSC has also been modified to add the LED fixture option.

6 **Q. What DSS and TSC rate will the new LED street lighting fixture reflect?**

7 A. The Company proposes to charge the new 30 watt LED street lighting option the same rate
8 as the 45 wattage LED option until such time as new rates are updated. DSS street lighting
9 rates are updated biannually effective June 1st and December 1st, and TSC rates are updated
10 annually effective June 1st.

12 **Q. How did the Company calculate the fixed charges for the new and existing LED street**
13 **lighting options?**

14 A. Exhibit DBO-4 contains the supporting calculations and data used to determine the
15 monthly fixture cost for each lighting option offered. Page 1 contains the cost of service
16 for each new offering. Pages 2 through 11 evidence the rate calculations for the new and
17 existing LED fixture offerings.

19 **Q. How were the fixed kWh usages in the proposed tariff schedules determined for this**
20 **unmetered service?**

21 A. The lighting units will operate from dusk to dawn, which results in approximately 4,200
22 hours of operation per year. The respective lamp wattage is multiplied by the 4,200 hours
23 of operation per year, divided by twelve months, and then divided by 1,000 to be converted

1 into kilowatt-hour. This calculation establishes the fixed monthly kWh usage for each
2 fixture.

3
4 **Q. Are there any changes to existing riders in the tariff?**

5 A. Yes, in addition to the above-mentioned changes to rules and riders that are sponsored by
6 Ms. Kubiak, Ms. Phillips, Ms. Olexsak, and Ms. Everett, there are four (4) riders and one
7 (1) appendix that the Company is proposing to revise. First, the Company is proposing to
8 update the tables in the lighting sections of Rider No. 8 – DSS to accommodate the revised
9 LED street light fixture in Rate Schedules SM, SH and PAL. Second, the Company is
10 proposing to update the unbundling costs that are currently recovered in default service
11 rates within Rider No. 8– Default Service Supply and Rider No. 9 - Day-Ahead Hourly
12 Price Service. Third, the Company is proposing to reset Rider No. 10 - STAS to zero to
13 reflect recovery of these charges in base rates. Fourth, the Company is proposing to reset
14 Rider No. 22 – DSIC to zero to reflect recovery of these charges in base rates. Finally, the
15 Company is proposing to update Appendix A – TSC accommodate the revised LED street
16 lighting fixtures offered.

17
18 **Q. Please explain the change to Rider No. 8 – DSS.**

19 A. Rider No. 8 provides residential, commercial, industrial and lighting customers on the
20 applicable rate schedules with a default service supply rate that is determined based on a
21 request for proposal to acquire the energy to serve the load of customers taking service
22 under the provisions of the rider. The Company is proposing to update the tables in the

1 lighting section of the rider in order to accommodate the new LED street lighting fixture
2 that is offered.

3 The Company further proposes to update the unbundled costs that are currently
4 recovered in default service rates for residential, small and medium procurement groups
5 that was approved by the Commission as part of the Petition of Duquesne Light Company
6 for Approval of a Default Service Plan for the Period June 1, 2021 to May 31, 2025 at
7 Docket No. P-2020-3019522. Exhibit DBO-5 reflects the updated unbundling costs. These
8 updated unbundled costs will be fixed and reconciled only for differences between
9 projected and actual consumption. The Company would reflect the updated unbundled
10 costs in rates effective June 1, 2022, the first effective default service supply rate change
11 for all classes after new distribution rates become effective January 15, 2022.

12
13 **Q. Please explain the change to Rider No. 9 – Day-Ahead Hourly Price Service (“HPS”)**

14 A. Rider No. 9 provides eligible C&I customers with the ability to purchase their electric
15 supply requirements on a day-ahead hourly basis. Similar to Rider No. 8 above, the
16 Company is proposing to update the unbundling costs that are recovered through a fixed
17 retail administrative (“FRA”) rate in Rider No. 9 for the HPS eligible procurement group.
18 Exhibit DBO-5 reflects the updated unbundling costs. These updated unbundling expenses
19 will be fixed and reconciled only for differences between projected and actual
20 consumption. The Company would reflect the updated unbundled costs in rates effective
21 June 1, 2022, the first effective FRA rate change after new distribution rates become
22 effective January 15, 2022.

1 **Q. Please explain the change to Rider No. 10 – STAS.**

2 A. Rider No. 10 is a two-part surcharge to recover changes in taxes of the Commonwealth.
3 Part 1 of the STAS reflects changes in tax rates for the Capital Stock Tax, Corporate Net
4 Income Tax and Public Realty Tax, and is applicable only to the distribution charges of
5 customer bills. Part 2 of the STAS reflects changes in the Gross Receipts Tax and is
6 applicable to the distribution, transmission and generation charges for customers taking
7 service from the Company. For presentation purposes in this filing, both parts of the
8 STAS have been set at 0%. The Company will submit its annual STAS reconciliation
9 filing in December 2021, for any state tax changes not reflected in the base rate filing.
10

11 **Q. Please briefly describe the Company’s DSIC.**

12 A. The purpose of the DSIC is to recover the reasonable and prudent capital costs incurred to
13 repair, improve, or replace eligible property which is completed and placed in service
14 between base rate cases. The DSIC provides public utilities, such as Duquesne Light, with
15 the resources to accelerate the replacement of aging infrastructure.
16

17 **Q. Please explain the proposed changes to Rider No. 22 – DSIC.**

18 A. In this distribution base rate filing, the Company has included the costs recovered under its
19 existing DSIC in base rates, as required by Section 1358(b) of the Public Utility Code. The
20 Company is proposing to include the capital investment and associated depreciation and
21 tax effects for the DSIC in base rates. With the exception of prior period over/under
22 collections (“E-Factor”), the Company will reset Rider No. 22 to zero as of the effective
23 date of the base rates determined in this case. Rider No. 22 will remain at zero, with the

1 exception of E-Factor, until Duquesne Light has added plant within DSIC eligible accounts
2 in excess of the total claimed amount included in its estimated December 31, 2022, rate
3 base in the present case.

4 The Company is proposing to roll-in the DSIC in two steps. The first step includes
5 rolling the projected DSIC surcharge revenue into present distribution rates as evidenced
6 in Exhibit 2, Schedule D-5D, Column F, Page 2. As described earlier, the distribution
7 revenues in Schedule D-5D, Column G, Page 2 are the base distribution revenues from
8 which the requested increase is measured. The total revenue on Page 2 ties to the total
9 revenue described by Mr. O'Brien with his revenue adjustments on Exhibit No. 2, Schedule
10 D-1, Page 1. The second step includes rolling DSIC assets into the base distribution rate
11 base, which is included in DSIC eligible FERC accounts within each of Mr. O'Brien's
12 Exhibits (2 through 4), Schedule C-2, Page 3. Mr. O'Brien explains these adjustments in
13 more detail within DLC Statement No. 10.

14
15 **Q. Please explain the proposed changes to Appendix A – TSC.**

16 A. Appendix A provides the Company the mechanism to charge default service customers for
17 transmission service consistent with the PJM Open Access Transmission Tariff approved
18 or accepted by the FERC. The Company is proposing to update the table for the lighting
19 rate classes in order to accommodate the new LED street lighting fixture offered.

20
21 **Q. Are there any new or revised riders in the tariff?**

22 A. Including the Riders sponsored by other witnesses, as discussed above, the Company is
23 proposing the following additional riders to the tariff:

- 1 ○ Rider No. 4 – Federal Tax Adjustment Charge (“FTAC”)
- 2 ○ Rider No. 7 - Residential Subscription Rate Pilot
- 3 ○ Rider No. 16 – Service to Non-Utility Generating Facilities
- 4 ○ Rider No. 19 - Community Development
- 5 ○ Rider No. 23 - Home Charging Pilot Program
- 6 ○ Rider No. 24 - Fleet Charging Pilot Program
- 7 ○ Rider No. 25 – New Business Stimulus
- 8 ○ Rider No. 26 - Crisis Recovery Program

9

10 **Q. Please explain the new Rider No. 4 – FTAC.**

11 A. As Company witness Simpson describes in further detail in his direct testimony, DLC
12 Statement No. 12, the Federal Tax Adjustment Charge (FTAC) will provide for
13 adjustments to base distribution revenue to reflect the effects of future increases or
14 decreases in the federal corporate income tax rate.

15

16 **Q. Please describe the Company’s proposed FTAC.**

17 A. The FTAC is a reconcilable Section 1307(e) adjustment clause that will function similar to
18 the Company’s existing STAS that provides for adjustments to base rates for changes in
19 state taxes and specifically for changes in the tax rate under the Pennsylvania Corporate
20 Net Income Tax. The Company’s proposed methodology to quantify the federal income
21 tax adjustment (“FITA”) before and after implementing the federal corporate income tax
22 rate change is presented in an illustrative example within witness Simpson’s Exhibit MLS-

23 3.

1 The increase/decrease in required revenues will be divided by the estimated annual
2 base distribution revenues to develop the FTAC that will be applied to customers' bills for
3 service rendered during the applicable twelve-month period. The difference between the
4 actual increase/decrease in required revenue and the increase/decrease produced by the
5 FTAC as applied will be subject to refund or recovery in an annual true-up to the FTAC.

6 An annual reconciliation statement will be submitted to the Commission each year,
7 and a final reconciliation statement will be filed within 30 days after the completion of the
8 final over/under collection. The Company may file interim rate adjustments to eliminate
9 any over or under recovery of the surcharge outside of their respective filing periods. The
10 FTAC revenues and reconciliation will be subject to audit by the Commission's Bureau of
11 Audits. The FTAC has been included in the Company's proposed Tariff within Exhibits
12 DBO-1 and DBO-2.

13
14 **Q. Please describe the computation of the FTAC.**

15 A. The computation of the FTAC is as follows:

$$16 \quad \text{FTAC} = \frac{(((\text{FITA} * \text{GRCF}) + e) * \text{GRT})}{\text{PAR}}$$

$$17 \quad \text{GRCF} = (1/((1-\text{SIT})*(1-\text{FIT})))$$

$$18 \quad \text{GRT} = 1/(1-\text{T})$$

19
20 Where:

21 FITA = Reflects the federal income tax adjustment, if any, and may be a positive or
22 negative value.

23 GRCF = Gross Revenue Conversion Factor

24 SIT = State Income Tax rate in effect at the time of the filing

1 FIT = Federal income tax rate in effect at the time of the filing
2 T = Pennsylvania gross receipts tax rate in effect during the billing month
3 e = Amount calculated (+/-) under the annual reconciliation feature or Commission audit.
4 PAR = Projected annual revenues for base distribution service (excluding all applicable
5 clauses and riders) from existing customers
6

7 **Q. What constitutes distribution revenue for purposes of the FTAC calculation?**

8 A. For purposes of calculating the FTAC charge, distribution revenue includes all amounts
9 that are billed to customers for distribution service (i.e. fixed customer charge, kWh, kW),
10 excluding all applicable clauses and riders. As a result, the FTAC, expressed as a
11 percentage, will be applied to the total base distribution charges of a customer's bill, before
12 all other clauses and riders have been calculated.
13

14 **Q. What customers will be charged the FTAC?**

15 A. The Company's FTAC will be applied as an equal percentage to all distribution customers.
16

17 **Q. Will the FTAC appear as a separate charge on customers' bills?**

18 A. Yes. The Company is proposing to present the FTAC mechanism as a separate line item,
19 distinct from the other customer charges.
20

21 **Q. What is the projected impact of the FTAC on customers' rates?**

22 A. Per the illustrative FTAC rate calculation provided in Exhibit DBO-6, Duquesne Light
23 estimates that a change in the federal corporate income tax rate from 21% to 28% would
24 be approximately 4.49% increase in distribution charges. This is based on the illustrative
25 FITA example within witness Mr. Simpson's Exhibit MLS-3. The incremental total bill

1 impact to the average residential default service customer would be \$2.63 or 2.44% on a
2 total bill basis.

3
4 **Q. When would the FTAC go into effect?**

5 A. The Company is requesting permission to implement its FTAC on January 15, 2022. The
6 FTAC would be filed to become effective on 10 days' notice as soon as practicable
7 following the effective date of any federal corporate income tax change. After the initial
8 filing, the FTAC shall be filed with the Commission by April 1st of each year that it is in
9 place. The FTAC will be reset to zero upon application of new base rates. Thereafter, only
10 the residual over/under collection or E-factor amount can continue to be collected or
11 credited, until a subsequent change occurs in the future that impacts the federal corporate
12 income tax rate.

13
14 **Q. The Commission's Policy Statement on alternative distribution ratemaking**
15 **mechanisms, 52 Pa. Code §§ 69.3301 and 69.3302, identifies a number of factors the**
16 **Commission may consider when evaluating an alternative distribution rate**
17 **mechanism. Has the Company considered these factors with respect to the FTAC?**

18 A. Yes. I address each of them below.

19 *(1) How the ratemaking mechanism and rate design align revenues with cost causation*
20 *principles as to both fixed and variable costs.*

21 The FTAC advances cost-causation principles because it aligns the Company's incurrence
22 and recovery of federal tax liability, as Mr. Simpson explains in his direct testimony.

23 *(2) How the ratemaking mechanism and rate design impact the fixed utility's capacity*
24 *utilization.*

1 (3) *Whether the ratemaking mechanism and rate design reflect the level of demand*
2 *associated with the customer's anticipated consumption levels.*

3 (4) *How the ratemaking mechanism and rate design limit or eliminate interclass and*
4 *intraclass cost shifting.*

5 (5) *How the ratemaking mechanism and rate design limit or eliminate disincentives for*
6 *the promotion of efficiency programs.*

7 (6) *How the ratemaking mechanism and rate design impact customer incentives to employ*
8 *efficiency measures and distributed energy resources.*

9 (7) *How the ratemaking mechanism and rate design impact low-income customers and*
10 *support consumer assistance programs.*

11
12 Items #2 through #7 are not applicable to the FTAC. The FTAC adjusts the Company's
13 total revenue requirement, but does not affect customer programs, rate design, or revenue
14 allocation among or within any customer groups.

15 (8) *How the ratemaking mechanism and rate design impact customer rate stability*
16 *principles.*

17 The FTAC supports customer rate stability by reducing regulatory lag between a change in
18 federal tax rates and the corresponding adjustment in distribution rates. Absent the FTAC,
19 a change in federal tax rates could cause the Company to over- or under-collect until its
20 distribution rates are reset. The longer these over- or under-collections accumulate, the
21 more rate disruption they will produce when ultimate refunded or recouped from
22 customers. The FTAC mitigates the accumulation of over- or under-collections by
23 adjusting the Company's distribution rates in tandem with federal corporate income tax
24 rates.

25 (9) *How weather impacts utility revenue under the ratemaking mechanism and rate*
26 *design.*

27 Item #9 is not applicable to the FTAC.

28
29 (10) *How the ratemaking mechanism and rate design impact the frequency of rate case*
30 *filings and affect regulatory lag.*

1 Please see my response to item #8 above. As discussed, the FTAC mitigates regulatory lag
2 associated with changes in federal corporate income tax rates, and thereby may reduce the
3 need for or frequency of future rate case filings.

4 *(11) If or how the ratemaking mechanism and rate design interact with other revenue*
5 *sources, such as Section 1307 automatic adjustment surcharges, 66 Pa.C.S. § 1307*
6 *(relating to sliding scale of rates; adjustments), riders such as 66 Pa.C.S. § 2804(9)*
7 *(relating to standards for restructuring of electric industry) or system improvement*
8 *charges, 66 Pa.C.S. § 1353 (relating to distribution system improvement charge).*

9 Item #11 is not applicable. As described above, the FTAC is being proposed as a
10 reconcilable Section 1307(e) adjustment clause, but it will only interact with base
11 distribution revenue, and will not apply to any other revenue sources.

12
13 *(12) Whether the alternative ratemaking mechanism and rate design include appropriate*
14 *consumer protections.*

15 The FTAC includes appropriate customer protections. Any adjustment to the Company's
16 rates via the FTAC is subject to prior Commission review and approval. As Mr. Simpson
17 explains in his direct testimony, and as the proposed FTAC Rider indicates, the Company
18 must provide full factual support for any proposed rate adjustment through the FTAC,
19 which will be provided to statutory advocates as well as the Commission. In addition, as
20 described above, the FTAC revenues and reconciliation will be subject to audit by the
21 Commission's Bureau of Audits.

22 *(13) Whether the alternative ratemaking mechanism and rate design are understandable*
23 *to consumers.*

24 This item is not directly applicable to the FTAC, as the FTAC only modifies the
25 Company's revenue requirement, not any customers' rate design. However, it is intuitive
26 that as federal corporate income tax rates change, the Company's costs recovered through
27 rates must also change.

1 (14) *How the ratemaking mechanism and rate design will support improvements in utility*
2 *reliability.*

3 The FTAC advances the Company's ongoing efforts to improve reliability by reducing
4 regulatory lag, as I discussed above. By aligning tax liability incurrence with recovery
5 thereof, the FTAC helps to ensure the Company can continue to invest in programs that
6 support system reliability and resiliency.

7
8 **Q. Please explain the new Rider No. 7 – Residential Subscription Rate Pilot.**

9 A. As sponsored by Company witness Everett, she describes in further detail in her direct
10 testimony, DLC Statement No. 17, the Company's proposal to implement a pilot to test the
11 feasibility and acceptance of a Residential Subscription tariff. This subscription rate would
12 offer customers the option to select a specified level of grid access for a set monthly charge.

13
14 **Q. Please explain the new Rider No. 16 – Service to Non-Utility Generating Facilities.**

15 A. As sponsored by Company witness Everett, which she describes in further detail in her
16 direct testimony, DLC Statement No. 17, the Company is proposing to change the structure
17 of Rider No. 16.

18
19 **Q. Please explain the new Rider No. 19 – Community Development Rider.**

20 A. As sponsored by Company witness Everett, which she describes in further detail in her
21 direct testimony, DLC Statement No. 17, the Company is proposing to provide incentives
22 for customers to bring operations to the Company's service territory.

23

1 **Q. Please explain the new Rider No. 23 – Home Charging Pilot Program and Rider No.**
2 **24 – Fleet Charging Pilot Program.**

3 A. As sponsored by Company witness Oleksak (DLC Statement No. 8) and Everett (DLC
4 Statement No. 17), the Company’s pilot proposals include rates charged to participating
5 customers to recover the costs of the chargers, and some of the costs incurred to establish
6 charging solutions, for customers who are using electric vehicles.

7
8 **Q. Please explain the new Rider No. 25 – New Business Stimulus Rider.**

9 A. As sponsored by Company witness Kubiak, which she describes in further detail in her
10 direct testimony, DLC Statement No. 5, the Company is proposing to help support the
11 rebuilding of small communities’ business districts by incentivizing new businesses to
12 occupy and operate from vacant storefronts in certain communities in Duquesne Light’s
13 service territory by providing them with a reduced distribution rate for 2 years.

14
15 **Q. Please explain the new Rider No. 26 – Crisis Recovery Program.**

16 A. As sponsored by Company witness Kubiak, which she describes in further detail in her
17 direct testimony, DLC Statement No. 5, the Company is proposing to provide a relief
18 program for existing nonresidential customers who have accumulated a delinquent balance
19 because of COVID-19 business restrictions.

20
21 **Q. Does this conclude your direct testimony?**

22 A. Yes, it does. I reserve the right to supplement my testimony through the course of this
23 proceeding.

Exhibit No. DBO-1

SUPPLEMENT NO. 25
TO ELECTRIC – PA. P.U.C. NO. 25



SCHEDULE OF RATES

For Electric Service in Allegheny and Beaver Counties

(For List of Communities Served, see Pages No. 4 and 5)

Issued By

DUQUESNE LIGHT COMPANY

411 Seventh Avenue
Pittsburgh, PA 15219

Mark E. Kaplan

Interim President and Chief Executive Officer

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EFFECTIVE: June 15, 2021

Filed at Docket No. R-2021-3024750

NOTICE

THIS TARIFF SUPPLEMENT ADDS PAGES AND RIDERS, MAKES CHANGES TO THE TABLE OF CONTENTS, RULES AND REGULATIONS, RATE SCHEDULES, RIDER MATRIX, RIDERS AND APPENDIX A AND MAKES INCREASES AND DECREASES TO THE RATES CONTAINED IN THE RATE SCHEDULES AND RIDERS.

See Page Two

LIST OF MODIFICATIONS MADE BY THIS TARIFF**CHANGES****List of Modifications Made by this
Tariff****First Revised Pages No. 2A through Original Page No. 2G
Cancelling Original Pages No. 2A – 2G****Original Pages No. 2H – 2L**

Original Page No. 2H through Original Page No. 2L have been added to Tariff No. 25 to accommodate the List of Modifications.

Original Page No. 3A has been added to the Table of Contents and therefore to Tariff No. 25.

Original Page No. 26A has been added to the rules section and therefore to Tariff No. 25.

Original Page No. 34A has been added to the rules section and therefore to Tariff No. 25.

Original Page No. 87A has been added to the Rider Matrix section and therefore to Tariff No. 25.

Original Page No. 92A has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 92B has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 97A has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 124A has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 128A has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 141A through Original Page No. 141G have been added to the rider section and therefore to Tariff No. 25.

Table of Contents**Fourth Revised Page No. 3
Cancelling Third Revised Page No. 3**

Original Page No. 2H through Original Page No. 2L have been added to Tariff No. 25 to accommodate the List of Modifications.

Rider No. 4 – Federal Tax Adjustment Clause has been added to Tariff No. 25 and to the Table of Contents.

Original Page No. 87A has been added to the Table of Contents to reflect the additional page added to the Rider Matrix (Pages No. 87-87A).

Original Page No. 92B has been added to the Table of Contents to reflect the addition of Rider No. 4 – Federal Tax Adjustment Clause (Pages No. 92–92B).

Rider No. 7 – Residential Subscription Service Pilot has been added to Tariff No. 25 and to the Table of Contents.

Original Page No. 97A has been added to the Table of Contents to reflect the additional page added to Rider No. 7 – Residential Subscription Service Pilot (Pages No. 97-97A).

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)**Table of Contents****Fourth Revised Page No. 3
Cancelling Third Revised Page No. 3**

Table of Contents information previously found on Third Revised Page No. 3, Cancelling Second Revised Page No. 3 has been moved to Original Page No. 3A to accommodate the additional Riders added to Tariff No. 25.

Table of Contents**Original Page No. 3A**

Table of Contents information previously found on Third Revised Page No. 3, Cancelling Second Revised Page No. 3 has been moved to Original Page No. 3A to accommodate the additional Riders added to Tariff No. 25.

Original Page No. 124A has been added to the Table of Contents to reflect the additional page added to Rider No. 16 – Service to Non-Utility Generating Facilities (Pages No. 123-124A).

Rider No. 19 – Community Development for New Load has been added to Tariff No. 25 and to the Table of Contents.

Administrative update to the page numbering on the Table of Contents page. Rider No. 21 - Net Metering Service now reflects the addition of Page No. 136A which was added and approved in the Company's DSP IX proceeding at Docket No. P-2020-3019522, Order entered January 14, 2021.

Rider No. 23 - Home Charging Pilot Program has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 24 – Fleet Charging Pilot Program has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 25 – New Business Stimulus has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 26 – Crisis Recovery Program has been added to Tariff No. 25 and to the Table of Contents.

Rules and Regulations**The Electric Service Tariff****3.1 Definitions****(2) Applicant****First Revised Page No. 7
Cancelling Original Page No. 7**

Language has been added to clarify that the definition of "Applicant" includes non-residential applicants.

Rules and Regulations**Contracts, Deposits and Advance Payments****Rule No. 5 - Deposits and Advance Payments****First Revised Page No. 11
Cancelling Original Page No. 11**

Language has been modified to reflect that residential customers/applicants are permitted to pay their deposit in four (4) twenty-five percent (25%) installments.

Language has been modified to clarify security deposits for non-residential customers/applicants.

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)

Rules and Regulations **First Revised Page No. 13**
Installation of Service **Cancelling Original Page No. 13**
Rule No. 6.1 - Service Point

Language has been revised to accommodate the Company's proposed transportation electrification programs.

Rules and Regulations **First Revised Page No. 14**
Installation of Service **Cancelling Original Page No. 14**
Rule No. 7 - Supply Line Extensions

First Revised Page No. 15
Cancelling Original Page No. 15

First Revised Page No. 16
Cancelling Original Page No. 16

Language has been modified to clarify that both customers and applicants for service are subject to tariff cost commitment requirements.

Language has been modified to allow applicants (e.g., developers) to pay Contribution in Aid of Construction ("CIAC") on behalf of the ultimate customer.

Rules and Regulations **First Revised Page No. 19**
Installation of Service **Cancelling Original Page No. 19**
Rule No 10 - One Service of A Kind

Language has been modified to remove obsolete cross-reference.

Rules and Regulations **Second Revised Page No. 26**
Measurement and Use of Service **Cancelling First Revised Page No. 26**
Rule No. 16.1 - Interconnection, Safety and Reliability Requirements

New Rule No. 16.1 Interconnection, Safety and Reliability Requirements has been added to the tariff to clarify and memorialize the Company's existing process for customer generation interconnection (including facilities not eligible for net metering).

Rule No. 18.1 – Electric Vehicle Charging and Rule No. 19 – Continuity and Safety, previously found on First Revised Page No. 26, Cancelling Original Page No. 26 have been moved to Original Page No. 26A to accommodate the addition of Rule No. 16.1 – Interconnection, Safety and Reliability Requirements on Second Revised Page No. 26, Cancelling First Revised Page No. 26.

LIST OF MODIFICATIONS MADE BY THIS TARIFF**CHANGES – (Continued)****Rules and Regulations****Original Page No. 26A****Measurement and Use of Service**

Rule No. 18.1 – Electric Vehicle Charging and Rule No. 19 – Continuity and Safety, previously found on First Revised Page No. 26, Cancelling Original Page No. 26 have been moved to Original Page No. 26A to accommodate the addition of Rule No. 16.1 – Interconnection, Safety and Reliability Requirements.

Rules and Regulations**First Revised Page No. 29****Company Property on Customer's Premises****Cancelling Original Page No. 29****Rule No. 22.1 - Vegetation Management and Right-of-Way**

Language has been added to clarify a customer's responsibility to manage vegetation around the Company's service facilities.

Rules and Regulations**First Revised Page No. 33****Discontinuance, Curtailment or Interruption of Electric Service****Cancelling Original Page No. 33****Rule No. 40 - Reconnection Charge**

Language has been added to expand reconnection charge applicability to customers who apply for reconnection at the same premises more than thirty (30) days following disconnection (i.e., when then former customer now constitutes an "applicant").

Rules and Regulations**First Revised Page No. 34****Discontinuance, Curtailment or Interruption of Electric Service****Cancelling Original Page No. 34****Rule No. 41 - Prohibition of Residential Master Metering**

Language has been modified to allow residential master metering for certain low-income supportive housing pursuant to Rule No. 41.1.

Rules and Regulations**First Revised Page No. 34****Discontinuance, Curtailment or Interruption of Electric Service****Cancelling Original Page No. 34****Rule No. 41.1 - Residential Master Metering for New Low-Income Supportive Housing**

New Rule No. 41.1 Residential Master Metering for New Low-Income Supportive Housing has been added to the tariff to establish eligibility and conditions for master metering of certain low-income supportive housing.

Rules and Regulations**First Revised Page No. 34****General Provisions****Cancelling Original Page No. 34**

Rule No. 42 – Meter Testing, Rule No. 43 – Other Services, Rule No. 44 – This Rule Intentionally Left Blank and Rule No. 45 – Supplier Switching, previously found on Original Page No. 34, have been moved to Original Page No. 34A to accommodate the addition of Rule No. 41.1 – Residential Master Metering for New Low-Income Supportive Housing on First Revised Page No. 34, Cancelling Original Page No. 34.

LIST OF MODIFICATIONS MADE BY THIS TARIFF**CHANGES – (Continued)****Rules and Regulations
General Provisions****Original Page No. 34A**

Rule No. 42 – Meter Testing, Rule No. 43 – Other Services, Rule No. 44 – This Rule Intentionally Left Blank and Rule No. 45 – Supplier Switching, previously found on Original Page No. 34, have been moved to Original Page No. 34A to accommodate the addition of Rule No. 41.1 – Residential Master Metering for New Low-Income Supportive Housing.

Rate RS – Residential Service**First Revised Page No. 38
Cancelling Original Page No. 38**

Administrative revision to add the word “cents” back to the Energy Charge line to indicate “cents per kilowatt hour.”

Rate GS/GM – General Service Small and Medium**First Revised Page No. 46
Cancelling Original Page No. 46**

Language has been added to clarify eligibility.

Rate GS/GM – General Service Small and Medium**First Revised Page No. 48
Cancelling Original Page No. 48**

Language has been modified to reflect current business practice.

Rate GL – General Service Large**First Revised Page No. 53
Cancelling Original Page No. 53**

Language has been added to clarify eligibility.

Rate GLH – General Service Large Heating**First Revised Page No. 56
Cancelling Original Page No. 56**

Language has been reorganized on the Rate Schedule to clarify that the Customer Distribution Charge is only applicable to the billing months of October through May.

Rate L – Large Power Service**First Revised Page No. 60
Cancelling Original Page No. 60**

Language has been modified to reflect current business practice.

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)**Rate HVPS –High Voltage Power Service****First Revised Page No. 62
Cancelling Original Page No. 62**

Language has been added to clarify eligibility.

Rate HVPS –High Voltage Power Service**First Revised Page No. 63
Cancelling Original Page No. 63**

Language has been modified to reflect current business practice.

Rate AL – Architectural Lighting Service**First Revised Page No. 66
Cancelling Original Page No. 66**

Language has been added to reflect that beginning January 15, 2022, Rate AL will no longer be available to new customers or applicants, or to new installations for existing customers.

**Rate SE – Street Lighting Energy
Special Provisions – No. 5****First Revised Page No. 71
Cancelling Original Page No. 71**

Language has been modified to replace the word “men” with “workers.”

Rate SM – Street Lighting Municipal**First Revised Page No. 72
Cancelling Original Page No. 72**

Language has been added to reflect that beginning January 15, 2022, only LED lighting options will be installed for customers being served under Rate SM.

Language has been added to reflect that beginning January 15, 2022, the Company may replace existing high pressure sodium lights with LED lights or that a customer may request to exchange functioning high pressure sodium lights with LEDs with advance payment to cover the costs of the Company’s estimated removal costs of such replacement. Both will be at the Company’s discretion.

Rate SM – Street Lighting Municipal**First Revised Page No. 73
Cancelling Original Page No. 73**

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

Rate SM – Street Lighting Municipal**First Revised Page No. 74
Cancelling Original Page No. 74**

Language has been modified to replace the word “his” with “its.”

LIST OF MODIFICATIONS MADE BY THIS TARIFF**CHANGES – (Continued)****Rate SH – Street Lighting Highway****First Revised Page No. 76
Cancelling Original Page No. 76**

Language has been added to reflect that beginning January 15, 2022, Rate SH will no longer be available to new customers or applicants, or to new installations for existing customers.

Language has been added to reflect that beginning January 15, 2022, replacement of high pressure sodium lamps, fixtures or luminaries, including brackets and ballasts, will not be available. In such cases, the customer must take service under one of the available LED lighting options.

Language has been added to reflect that due to the limited availability of high pressure sodium lighting, the Company will replace existing high pressure sodium lights with LED lights or a customer may request to exchange functioning high pressure sodium lights with LEDs with advance payment to cover the costs of the Company's estimated removal costs of such replacement. Both will be at the Company's discretion.

Rate SH – Street Lighting Highway**First Revised Page No. 76
Cancelling Original Page No. 76**

New LED lamp wattages have been inserted under Cobra Head fixtures.

Rate PAL – Private Area Lighting**First Revised Page No. 82
Cancelling Original Page No. 82**

Language has been added to reflect that beginning January 15, 2022, replacement of high pressure sodium lamps, fixtures or luminaries, including brackets and ballasts, will not be available. In such cases, the customer must take service under one of the available LED lighting options.

Language has been added to reflect that due to the limited availability of high pressure sodium lighting, the Company will replace existing high pressure sodium lights with LED lights or a customer may request to exchange functioning high pressure sodium lights with LEDs with advance payment to cover the costs of the Company's estimated removal costs of such replacement. Both will be at the Company's discretion.

Rate PAL – Private Area Lighting**First Revised Page No. 82
Cancelling Original Page No. 82**

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

Rate PAL – Private Area Lighting**First Revised Page No. 84
Cancelling Original Page No. 84**

Language has been modified to replace the word "his" with "its."

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)**Standard Contract Riders
Rider Matrix****Second Revised Page No. 87
Cancelling First Revised Page No. 87**

The Rider Matrix has been updated to reflect the addition of the following Riders:

Rider No. 4 – Federal Tax Adjustment Clause
Rider No. 7 – Residential Subscription Service Pilot
Rider No. 19 – Community Development for New Load

**Standard Contract Riders
Rider Matrix****Second Revised Page No. 87
Cancelling First Revised Page No. 87**

Riders No. 20 through Appendix A, previously found in the Rider Matrix on First Revised Page No. 87, Cancelling Original Page No. 87, have been moved to Original Page No. 87A to accommodate the additional Riders placed into the Tariff.

“Continued on Original Page No. 87A” has been added to the bottom of Second Revised Page No. 87, Cancelling First Revised Page No. 87, to indicate that the Rider Matrix continues onto the next page.

**Standard Contract Riders
Rider Matrix****Original Page No. 87A**

A Rider Matrix for Riders No. 20 through Appendix A, previously found on First Revised Page No. 87, Cancelling Original Page No. 87, has been created and is now found on Original Page No. 87A to accommodate the additional Riders placed into the Tariff.

**Standard Contract Riders
Rider Matrix****Original Page No. 87A**

The Rider Matrix has been updated to reflect the addition of the following Riders:

Rider No. 23 – Home Charging Pilot Program
Rider No. 24 – Fleet Charging Pilot Program
Rider No. 25 – New Business Stimulus
Rider No. 26 – Crisis Recovery Program

**Standard Contract Riders
Rider No. 4 – Federal Tax Adjustment Clause****First Revised Page No. 92
Cancelling Original Page No. 92****Original Page No. 92A****Original Page No. 92B**

Rider No. 4 – Federal Tax Adjustment Clause (“FTAC”) is being added to Tariff No. 25 to provide for adjustments to base distribution revenue to reflect the effects of future increases or decreases in the federal corporate income tax rate.

LIST OF MODIFICATIONS MADE BY THIS TARIFF**CHANGES – (Continued)****Standard Contract Riders
Rider No. 5 – Universal Service Charge****First Revised Page No. 94
Cancelling Original Page No. 94**

The CAP participation level has been reset as per the provisions of Rider No. 5.

**Standard Contract Riders
Rider No. 7 – Residential Subscription Service Pilot****First Revised Page No. 97
Cancelling Original Page No. 97**

Rider No. 7 – Residential Subscription Service Pilot is being added to Tariff No. 25 to offer eligible customers the option to select a specified level of grid access for a set monthly charge.

**Standard Contract Riders
Rider No. 8 – Default Service Supply****Second Revised Page No. 100
Cancelling First Revised Page No. 100****Fourth Revised Page No. 101
Cancelling First Revised Page No. 101**

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

**Standard Contract Riders
Rider No. 8 – Default Service Supply****Second Revised Page No. 103
Cancelling First Revised Page No. 103**

In the “Calculation of Rates” section, the Docket No. has been updated in DSSa.

**Standard Contract Riders
Rider No. 9 – Day-Ahead Hourly Price Service****Third Revised Page No. 108
Cancelling Second Revised Page No. 108**

Under the “Fixed Retail Administrative Charge” section, the Docket No. has been updated in FRA.

**Standard Contract Riders
Rider No. 10 – State Tax Adjustment****Third Revised Page No. 112
Cancelling Second Revised Page No. 112**

Rider No. 10 – State Tax Adjustment has been modified to reflect that Part 1 of the STAS has been set to zero.

**Standard Contract Riders
Rider No. 16 – Service to Non-Utility Generating Facilities****First Revised Page No. 123
Cancelling Original Page No. 123****First Revised Page No. 124
Cancelling Original Page No. 124**

Rider No. 16 – Service to Non-Utility Generating Facilities has been modified to reflect changes in applicable terms, rules, and rates.

LIST OF MODIFICATIONS MADE BY THIS TARIFF**CHANGES – (Continued)**

Standard Contract Riders
Rider No. 19 – Community Development

First Revised Page No. 128
Cancelling Original Page No. 128

Original Page No. 128A

Rider No. 19 – Community Development for New Load is being added to Tariff No. 25 to provide incentives to eligible customers to move and/or expand their operations within the Company's service territory.

Standard Contract Riders
Rider No. 21 – Net Metering Service

First Revised Page No. 133
Cancelling Original Page No. 133

First Revised Page No. 134
Cancelling Original Page No. 134

Second Revised Page No. 135
Cancelling First Revised Page No. 135

Second Revised Page No. 136
Cancelling First Revised Page No. 136

First Revised Page No. 136A
Cancelling Original Page No. 136A

Rider No. 21 – Net Metering Service has been revised to include Rate Schedule GLH and Rate Schedule L.

Standard Contract Riders
Rider No. 21 – Net Metering Service

First Revised Page No. 134
Cancelling Original Page No. 134

Language has been modified to reflect current business practice.

Standard Contract Riders
Rider No. 22 – Distribution System Improvement Charge

Seventh Revised Page No. 137
Cancelling Sixth Revised Page No. 137

Rider No. 22 – Distribution System Improvement Charge ("DSIC") has been modified to reflect that it has been set to zero.

Standard Contract Riders
Rider No. 23 – Home Charging Pilot Program

Original Page No. 141A-141B

Rider No. 23 – Home Charging Pilot Program is being added to Tariff No. 25 to set forth the eligibility, terms, and conditions applicable to residential customers participating in the Company's voluntary Home Charging Pilot.

LIST OF MODIFICATIONS MADE BY THIS TARIFF**CHANGES – (Continued)****Standard Contract Riders
Rider No. 24 – Fleet Charging Pilot Program****Original Page No. 141C-141E**

Rider No. 24 – Fleet Charging Pilot Program is being added to Tariff No. 25 to set forth the eligibility, terms, and conditions applicable to non-residential customers participating in the Company's voluntary Fleet Charging Pilot.

**Standard Contract Riders
Rider No. 25 – New Business Stimulus****Original Page No. 141F**

Rider No. 25 – New Business Stimulus is being added to Tariff No. 25 to incent eligible new small or medium businesses by providing them with a reduced distribution rate for two (2) years.

**Standard Contract Riders
Rider No. 26 – Crisis Recovery Program****Original Page No. 141G**

Rider No. 26 – Crisis Recovery Program is being added to Tariff No. 25 to provide a relief program for eligible existing small or medium business customers who have accumulated a delinquent balance because of COVID-19 business restrictions.

Appendix A – Transmission Service Charges**Second Revised Page No. 143
Cancelling First Revised Page No. 143**

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

INCREASES**Rate RS – Residential Service****First Revised Page No. 38
Cancelling Original Page No. 38****Rate RH – Residential Service Heating****First Revised Page No. 40
Cancelling Original Page No. 40****Rate RA – Residential Service Add-On Heat Pump****First Revised Page No. 43
Cancelling Original Page No. 43****Rate GS/GM – General Service Small and Medium****First Revised Page No. 46
Cancelling Original Page No. 46**

LIST OF MODIFICATIONS MADE BY THIS TARIFF**INCREASES – (Continued)**

Rate GMH – General Service Medium Heating	First Revised Page No. 50 Cancelling Original Page No. 50
	First Revised Page No. 51 Cancelling Original Page No. 51
Rate GL – General Service Large	First Revised Page No. 53 Cancelling Original Page No. 53
Rate GLH – General Service Large Heating	First Revised Page No. 56 Cancelling Original Page No. 56
	First Revised Page No. 57 Cancelling Original Page No. 57
Rate L – Large Power Service	First Revised Page No. 59 Cancelling Original Page No. 59
Rate HVPS – High Voltage Power Service	First Revised Page No. 62 Cancelling Original Page No. 62
Rate AL – Architectural Lighting Service	First Revised Page No. 66 Cancelling Original Page No. 66
Rate SE – Street Lighting Energy	First Revised Page No. 69 Cancelling Original Page No. 69
Rate SM – Street Lighting Municipal	First Revised Page No. 72 Cancelling Original Page No. 72
	First Revised Page No. 73 Cancelling Original Page No. 73
	First Revised Page No. 74 Cancelling Original Page No. 74
Rate SH – Street Lighting Highway	First Revised Page No. 76 Cancelling Original Page No. 76
Rate UMS – Unmetered Service	First Revised Page No. 80 Cancelling Original Page No. 80
Rate PAL – Private Area Lighting	First Revised Page No. 82 Cancelling Original Page No. 82
	First Revised Page No. 84 Cancelling Original Page No. 84

Unit pricing has changed resulting in increases.

LIST OF MODIFICATIONS MADE BY THIS TARIFF

INCREASES – (Continued)

Rider No. 10 – State Tax Adjustment

**Third Revised Page No. 112
Cancelling Second Revised Page No. 112**

Rider No. 10 – State Tax Adjustment has been modified to reflect that Part 1 of the STAS has been set to zero.

DECREASES

Rate SM – Street Lighting Municipal

**First Revised Page No. 73
Cancelling Original Page No. 73**

Rate PAL – Private Area Lighting

**First Revised Page No. 82
Cancelling Original Page No. 82**

Unit pricing has changed resulting in decreases.

Rider No. 22 – Distribution System Improvement Charge

**Seventh Revised Page No. 137
Cancelling Sixth Revised Page No. 137**

Rider No. 22 – Distribution System Improvement Charge has been modified to reflect that it has been set to zero.

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(C) – Indicates Change

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RULES AND REGULATIONS – (Continued)**THE ELECTRIC SERVICE TARIFF – (Continued)****3. APPLICATION – (Continued)**

The supply of electricity may be provided by the Company or by an alternative Electric Generation Supplier (“EGS”). Rates for the supply of electricity shall apply per applicable tariffs of the Company or the EGS.

3.1 DEFINITIONS

- (1) **Aggregator or Market Aggregator** – An entity, licensed by the Commission, which purchases electric energy and takes title to electric energy as an intermediary for sale to retail customers.
- (2) **Applicant** – An entity that applies for service provided by the Company. With respect to residential applicants, “applicant” means a natural person not currently receiving service who applies for residential service provided by a public utility or any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested. The term does not include a person who, within thirty (30) days after service termination or discontinuance of service, seeks to have service reconnected at the same location or transferred to another location within the service territory of the Company. (C)
(C)
- (3) **Basic Services** – The services necessary for the physical delivery of electricity service such as supply, including default service, transmission and distribution. Unless directed otherwise, “electric service” or “service” used throughout this tariff have the same meaning.
- (4) **Bill Ready** – A form of consolidated billing where Duquesne Light provides a customer’s usage to its electric generation supplier (“EGS”) and the EGS then calculates the customer’s charges and sends the line item(s) back to the Company to be presented on the supplier portion of the bill.
- (5) **Broker or Marketer** – An entity, licensed by the Commission, which acts as an agent or intermediary in the sale and purchase of electric energy but does not take title to electric energy.
- (6) **Commission** – The Pennsylvania Public Utility Commission.
- (7) **Company** - Duquesne Light Company.
- (8) **Customer** – Any person, partnership, association, corporation or other legal entity lawfully receiving service from the Company. Unless indicated otherwise, “retail customer” and “customer” used throughout this tariff shall have the same meaning. A residential customer is a natural person in whose name a residential service account is listed and who is primarily responsible for payment of bills rendered for the service or any adult occupant whose name appears on the mortgage, deed or lease of the property of which the residential utility service is requested. The term includes a person who, within thirty (30) days after service termination or discontinuance of service, seeks to have service reconnected at the same location or transferred to another location within the service territory of the public utility.
- (9) **Default Service** – The Company will provide electricity to the customer in the event that a customer: 1) elects not to obtain electricity from an EGS; 2) elects to have the Company supply electricity after having previously purchased electricity from an EGS; 3) contracts with an EGS who fails to supply electricity, or 4) has been returned to Default Service by the EGS under circumstances as described in Rule No. 45.2 of this tariff.

RULES AND REGULATIONS - (Continued)**CONTRACTS, DEPOSITS AND ADVANCE PAYMENTS - (Continued)****5. DEPOSITS AND ADVANCE PAYMENTS - (Continued)**

The Company may also use an applicant or customer credit score from a third party credit agency as a means to establish creditworthiness. The credit score in the report will be based in part on previous utility billing history and will use a commercially recognized credit scoring methodology that is within the range of generally accepted industry practices to determine whether security or advance payments are required to establish service. The Company may request a government issued photo ID of any applicant to verify the application.

Where the Company requires a deposit from a residential customer or applicant, the amount of the deposit will be based on Company charges in an amount that is equal to one-sixth of the applicant's estimated annual bill or one-sixth of the actual average annual bill for existing customers at the premises. The minimum deposit amount for non-residential customers and applicants shall be \$250.00. When the Company determines a deposit is required for new service or for reconnection of service as described in Rule No. 40, such deposit shall be payable within a reasonable time period after commencing or reconnecting electric service. Failure to pay a required deposit may result in termination of service consistent with Commission regulations. An applicant or existing customer may furnish a third party guarantor in lieu of a cash deposit, with the provision of a written guaranty setting forth the terms therein. The guarantor will be responsible for all missed payments of the applicant or customer. (C)

The Company will pay interest on residential cash deposits computed at the simple annual interest rate determined by the Commonwealth of Pennsylvania's Secretary of Revenue. The interest rate in effect when the deposit is required to be paid shall remain in effect until the later of the date the deposit is refunded or credited or December 31. On January 1 of each year, the new interest rate for that year will apply to the deposit. For all other cash deposits, the Company will pay interest at the lower of the average of 1-year Treasury Bills for September, October and November of the previous year beginning May 1, 1995 and January 1, 1996 and each year thereafter, or six percent per annum without deduction for any taxes thereon, provided that interest accrued prior to April 14, 1995 shall be calculated at 6%. On deposits held for more than one year, accrued interest will be paid at the end of each anniversary year. Upon the return of a deposit, any unpaid interest accrued thereon will be paid. (C)

Deposits secured from a residential applicant or customer shall be returned to the depositor when a timely payment history has been established. A timely payment history is established when a customer has paid undisputed bills in full and on time for twelve (12) consecutive months. Should a customer become delinquent prior to establishing a timely payment history, the Company may deduct the outstanding balance from the deposit. Deposits secured from other than residential customers shall be returned to the depositor upon annual review provided such depositor shall have paid undisputed bills during those consecutive twelve (12) months without having service terminated and without having paid the bill subsequent to the due date so long as the customer is not currently delinquent. Payment of any disputed bill, where the payment is withheld beyond the due date set forth on the face of the bill at issue and the dispute over which is terminated substantially in favor of the customer, shall be made by the customer within fifteen (15) days following the termination of that dispute in order to be deemed timely. Where service is discontinued, the deposit and unpaid interest accrued thereon to the date of discontinuance of service, less the amount of all bills due the Company, will promptly be paid to the customer. (C)

For purposes of all of the provisions of this Rule No. 5, when a customer resides at a place of business or commercial establishment, legitimately served pursuant to a commercial or industrial rate schedule, that is not a residential dwelling unit attached thereto, the customer is not thereby entitled to any of the protections in the Pennsylvania Public Utility Code or the Commission's regulations implementing the Pennsylvania Public Utility Code, or to any of the provisions of these rules or this Tariff, that apply exclusively to deposits for residential customers. (C)

RULES AND REGULATIONS - (Continued)

INSTALLATION OF SERVICE - (Continued)

6.1 SERVICE POINT The Service Point for the customer’s service installation shall depend on the customer’s type of service. The Service Point shall generally be designated as follows:

Type of Service	Service Point
Service voltage greater than 600V	Metering terminals, or for transformed service, secondary transformer terminals
Overhead service at voltage less than 600V	Service drop
Underground service at voltage less than 600V	For underground service from overhead secondary lines: the service lateral connection to Company pole. For underground service from underground spot networks: the network protector spade(s). For underground service from street secondary underground networks: the collector bus. For three-phase transformed underground service: the secondary transformer terminal. In Underground Residential Developments covered by Rule No. 13.2: the meter base. For other underground service from underground secondary lines: the terminal box.
Any service via lines supported by a customer-owned pole or structure	Point of service line connection to the first customer-owned pole or structure to which Company facilities connect

The Company reserves the right to designate an alternative Service Point, at its sole discretion, for customers with atypical or specialized service configurations, or customers participating in the Company’s electric vehicle pilot program(s) for electric vehicle charging stations. (C)

The Company shall not be required to install or maintain any conductors, meter base, equipment or apparatus beyond the Service Point except meter and meter accessories, as applicable; and electric vehicle charging stations and/or make-ready infrastructure, as applicable, for customers participating in the Company’s applicable electric vehicle pilot program(s). (C)

7. SUPPLY LINE EXTENSIONS

A. Definitions

For the purposes of this rule, the following definitions are applicable:

- (1) **Contractor cost** - The amount paid to a contractor for work performed on a line extension.

RULES AND REGULATIONS - (Continued)**INSTALLATION OF SERVICE - (Continued)****7. SUPPLY LINE EXTENSIONS – (Continued)****A. Definitions – (Continued)**

- (2) **Direct labor cost** - The pay and expenses of public utility employees directly attributable to work performed on line extensions, but does not include construction overheads or payroll taxes, workers' compensation expenses, or similar expenses.
- (3) **Direct material cost** - The purchase price of materials used for a line extension, but does not include the related stores expenses. In computing direct material costs, proper allowance should be made for unused materials recovered from temporary structures, and discounts allowed and realized in the purchase of materials.
- (4) **Total construction cost** - The contractor cost, direct labor cost, direct material cost, stores expense, construction overheads, payroll taxes, workers' compensation expenses, or similar expenses.
- (5) **Current Year** - For purposes of calculating a revenue guarantee, current year shall be each consecutive period of twelve (12) calendar months following the date permanent electric delivery service was first provided to a customer or applicant. (C)
- (6) **Income Tax** - Federal and State tax relating to the tax liability of contributions in aid-of-construction ("CIAC").

B. Overhead Areas

- (1) In areas where the existing supply lines are overhead, the Company will construct and maintain extensions of all single-phase overhead supply lines operating at 23,000 volts or less to approximately 100 feet within the customer's or applicant's property line without a guarantee of revenue. (C)
- (2) In areas where the existing supply lines are overhead, the Company will construct and maintain extensions of all three-phase overhead supply lines, operating at 23,000 volts or less, which are usable as a part of its general supply system without a guarantee of revenue. When the three-phase supply line extension is to supply service exclusively to a single customer or applicant, such a supply line will be extended to the customer's or applicant's property line only if a guarantee of revenue is provided by the customer or applicant over a period of five years which is sufficient to recover the actual total construction cost of the three-phase overhead line extension, less the estimated total construction cost for an equivalent single-phase overhead line extension. In the event that a revenue guarantee is not sufficient to recover the estimated total cost of the construction, or if the Company determines that the extension is speculative, or the customer or applicant represents a credit risk, the Company may require an up-front contribution in aid of construction (CIAC) from the customer or applicant to recover the total cost of construction. A customer or applicant may choose the option to make a CIAC rather than utilize a revenue guarantee. The Company will consider financing alternatives, such as a letter of credit or other payment arrangements, in lieu of a CIAC when appropriate. Any additional CIAC payment required will include the related income tax. (C)
(C)
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(C)

RULES AND REGULATIONS - (Continued)**INSTALLATION OF SERVICE - (Continued)****7. SUPPLY LINE EXTENSIONS - (Continued)****C. Underground Areas**

- (1) In areas where the existing supply lines are underground outside the limits of a residential development covered by Tariff Rule 13.2, the Company will construct and maintain extensions of all single-phase underground supply lines operating at 23,000 volts or less which are usable as part of its general supply system without a guarantee of revenue. When the single-phase supply line extension is to supply electricity exclusively to a single customer or applicant, such a supply line will be extended to the customer's or applicant's property line only if a guarantee of revenue is provided by the customer or applicant, over a period of five years which is sufficient to recover the actual total contractor cost, direct labor cost and direct material cost for the full length of the single-phase underground line extension, less the estimated total contractor cost, direct labor cost, and direct material cost for an equivalent single-phase overhead line extension. In the event that a revenue guarantee is not sufficient to recover the estimated total cost of the construction, or if the Company determines that the extension is speculative, or the customer or applicant represents a credit risk, the Company may require an up-front contribution in aid of construction (CIAC) from the customer or applicant to recover the total cost of construction. A customer or applicant may choose the option to make a CIAC rather than utilize a revenue guarantee. The Company will consider financing alternatives, such as a letter of credit or other payment arrangements, in lieu of a CIAC when appropriate. Any additional CIAC payment required will include the related income tax. (C)
(C)
- (2) In areas where the existing supply lines are underground outside of the limits of a residential development covered by Tariff Rule 13.2, the Company will construct and maintain extensions of all three-phase underground supply lines operating at 23,000 volts or less which are usable as part of its general supply system without a guarantee of revenue. When the three-phase supply line extension is to supply service exclusively to a single customer or applicant, such a supply line will be extended to the customer's or applicant's property line only if a guarantee of revenue is provided by the customer or applicant over a period of five years which is sufficient to recover the actual total construction cost of the three-phase underground line extension, less the estimated total construction cost for an equivalent single-phase overhead line extension. In the event that a revenue guarantee is not sufficient to recover the estimated total cost of the construction, or if the Company determines that the extension is speculative, or the customer or applicant represents a credit risk, the Company may require an up-front contribution in aid of construction (CIAC) from the customer or applicant to recover the total cost of construction. A customer or applicant may choose the option to make a CIAC rather than utilize a revenue guarantee. The Company will consider financing alternatives, such as a letter of credit or other payment arrangements, in lieu of a CIAC when appropriate. Any additional CIAC payment required will include the related income tax. (C)
(C)
(C)

D. Rights-of-Way

Before construction of a line extension, satisfactory rights of way and other necessary permits must be granted to the Company for the construction of the supply line extension along the route selected by the Company. The customer or applicant agrees to pay the Company any initial and recurring rights-of-way or license fees in excess of an amount normally incurred by the Company in constructing and maintaining the supply line extension. (C)

RULES AND REGULATIONS - (Continued)**INSTALLATION OF SERVICE - (Continued)****7. SUPPLY LINE EXTENSIONS - (Continued)****E. Revenue Guarantees**

The revenue guarantee amount shall be the estimated combined cost of (i) the line extension and (ii) other new Company facilities necessary to serve the customer or applicant. The annual revenue guarantee amount shall be the revenue guarantee amount, divided by the number of years in the guarantee period. The annual revenue guarantee amount will be reviewed yearly and will be adjusted to the minimum charges as provided in the applicable rate schedule on the following basis:

- (1) When the total of the monthly Company delivery charges at the end of the current year is less than the annual revenue guarantee amount, a payment equal to the difference plus the related income tax where applicable shall be immediately due and payable.
- (2) When the total of the monthly Company delivery charges within the number of years in the guarantee period equals or exceeds the revenue guarantee amount, no further payments toward the revenue guarantee amount are required. Any prior payments in excess of the revenue guarantee amount, except for otherwise-applicable charges for electric service, will be refunded with accrued interest.
- (3) If an additional customer is served from the line extension, the revenue guarantee amount will be reduced to the cost of the line extension which is used exclusively to serve the single customer. If the cost of the line extension to serve the new customer would increase the revenue guarantee amount for an existing customer, the extension shall be considered as a new line extension.
- (4) In the event the customer discontinues or cancels service before the end of the guarantee period, the balance of the revenue guarantee amount plus the related income tax where applicable shall be immediately due and payable.

F. Contributions in Aid of Construction

The Contribution in Aid of Construction (CIAC) will be refunded to the customer over the five-year revenue guarantee period to the extent that the revenue from the customer satisfies the revenue guarantee.

- (1) When the total of the monthly Company delivery charges at the end of the current year is greater than or equal to one-fifth of the CIAC, a refund of one-fifth of the CIAC will be made to the customer.
- (2) When the total of the monthly Company delivery charges at the end of the current year is less than one-fifth of the CIAC, a refund of one-fifth of the CIAC less the revenue shortfall will be made to the customer.

(C)

RULES AND REGULATIONS - (Continued)**INSTALLATION OF SERVICE - (Continued)****9. RELOCATIONS OF FACILITIES – (Continued)****C. Other Company Facilities for all Customers**

When requested or required by the action of a customer or a third party, relocation of Company facilities, except those covered under Section A of this Rule, will be performed by the Company upon receipt, in advance, of the Company's estimated total direct and indirect costs including the related income tax of such relocations from the customer or such third party. The Company may waive charges under this rule if, in the Company's judgment, the location of the Company's existing supply line and/or service line on the customer's property restricts the growth of the customer's operations and the potential increase in the Company's revenues.

10. ONE SERVICE OF A KIND Only one service of each type as to voltage and phase will be provided to a customer under one contract; provided, however, that when, in the judgment of the Company, standard electric service may be most economically effected by establishing a separate service connection for a portion of the customer's load, such separate service connection may, at the option of the customer, be combined, notwithstanding similarity as to voltage and phase, with other service connections under a single contract for the customer's entire electric delivery service requirements at the affected location. Electric service at different premises, regardless of voltage or phase, shall never be combined for billing under one account for the purpose of reducing Company charges.

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(C)

11. METER SUPPORTS The customer shall provide on the premises, at a location satisfactory to the Company, proper space, supports, and enclosures for metering equipment.

12. TRANSFORMERS AND CONTROL EQUIPMENT Where, in the judgement of the Company, it is necessary to install transformers and other control or protective equipment on the customer's premises, the customer shall provide a suitable place, foundation and housing for such installation, in accordance with the Company's "Electric Service Installation Rules."

13. CUSTOMER'S FACILITIES The installation and maintenance of the customer's wiring and equipment shall be in accordance with the Company's "Electric Service Installation Rules" and shall be subject to the approval of the proper authorities. The Company is not required to provide electric service thereto unless so approved, but does not assume any responsibility for securing such approval. The Company shall not be liable for damages or injuries resulting from any defects in the customer's wiring or equipment.

13.1 UNDERGROUND DISTRIBUTION

A. When the Company is required by governmental order or enters into agreements with redevelopment authorities, a private real estate developer or a group of customers to change its distribution supply lines from overhead to underground, customers receiving or to receive electric service at voltages of 600 volts or less from these supply lines shall provide at their own expense the necessary facilities for receiving such underground service.

RULES AND REGULATIONS - (Continued)**MEASUREMENT AND USE OF SERVICE - (Continued)**

16.1 INTERCONNECTION, SAFETY AND RELIABILITY REQUIREMENTS In order to assure the integrity and safe operation of the Company's system and to permit the continuation of reliable service to other customers, the following requirements and standards apply to all types of Generating Facilities, including customer owned generation and customer owned energy storage systems, desiring to interconnect with the Company's system. (C)

All generation operations shall be performed in a safe, reasonable and competent manner in accordance with prudent electric practices in order to, among other things, preserve and protect the Company's electric system.

All Generating Facilities shall submit a written application to the Company for acceptance of interconnected operation of their facilities with the Company's system prior to engaging in such interconnected operations. The Company may require, among other things, the following as part of any application submitted by an Applicant/Customer for service under this Rule No. 16.1.

1. Plans, specifications and location of the proposed installation.
2. Single line diagrams and details, including relay settings, of the proposed protection schemes.
3. Instruction manuals for all protective components.
4. Component specifications and internal wiring diagrams of protective components, if not provided in instruction manuals.
5. Generator data required to analyze fault contributions and load current flows including, but not limited to, equivalent impedances, time constants and harmonic distortions.
6. The rating of all protective equipment if not provided in instruction manuals.
7. All such other information that may be required by the Company.

Paralleling customer generation with the Company's system, including closed transition of customer back-up generation, shall be permitted only upon the written consent of the Company.

17. FLUCTUATIONS AND UNBALANCES The customer's use of electric service shall not cause fluctuating loads or unbalanced loads of sufficient magnitude to impair the service to other customers or to interfere with the proper operation of the Company's facilities. The Company may require the customer to make such changes in his equipment or use thereof, or to install such corrective equipment, as may be necessary to eliminate fluctuating or unbalanced loads; or, where the disturbances caused thereby may be eliminated more economically by changes in or additions to the Company's facilities, the Company will, at the request of the customer, provide the necessary corrective facilities at a reasonable charge. Payment will be made in full in advance for supplying special equipment installed under this Rule.

18. REDISTRIBUTION All electric energy shall be consumed by the customer to whom the Company supplies and delivers such energy, except that (1) the customer owning and operating a separate office building, and (2) any other customer who, upon showing that special circumstances exist, obtains the written consent of the Company may redistribute electric energy to tenants of such customer, but only if such tenants are not required to make a specific payment for such energy.

This Rule shall not affect any practice undertaken prior to June 1, 1965. See Rule No. 41 for special requirements for residential dwelling units in a building.

RULES AND REGULATIONS - (Continued)**(C)****MEASUREMENT AND USE OF SERVICE - (Continued)**

18.1 ELECTRIC VEHICLE CHARGING Electricity sales by a person, corporation or other entity, not a public utility, owning and operating an electric vehicle charging facility for the sole purpose of recharging an electric vehicle battery for compensation are not construed to be sales to residential consumers and therefore do not fall under the pricing requirements of 66 Pa.C.S. § 1313. Further, for purposes of third party-owned electric vehicle charging stations, charging the electric vehicle shall not be considered redistribution as defined in Rule No. 18 - Redistribution. For the purposes of this Rule No. 18.1, electric vehicles are defined as any vehicle licensed to operate on public roadways that are propelled in whole or in part by electrical energy stored on-board for the purpose of propulsion. Types of electric vehicles include, but are not limited to, plug-in hybrid electric vehicles and battery electric vehicles. Electric vehicle charging stations shall be made in accordance with the Company's "Electric Service Installation Rules," a copy of which may be found at www.duquesnelight.com. The station must be designed to protect for back flow of electricity to the Company's electrical distribution circuit as required by Company rules. The Company shall not be liable for any damages associated with operation of the charging station. For stations dedicated solely for the purpose of charging electric vehicles wherein a third party owns the charger and allows an electric vehicle owner to use their facility to charge an electric vehicle, the owner of the charging facility shall notify the Company at least one hundred twenty (120) days in advance of the planned installation date and may be required to install metering for the station as determined by the Company. The third party owner of the station shall be responsible for all applicable Tariff rates, fees and charges. For such installations, the electric vehicle owner shall be responsible for all fees imposed by the owner of the station for charging the electric vehicle.

19. CONTINUITY AND SAFETY The Company will use all reasonable care to provide safe and continuous delivery of electricity but shall not be liable for any damages arising through interruption of the delivery of electricity or for injury to persons or property resulting from the use of the electricity delivered.

RULES AND REGULATIONS - (Continued)**COMPANY PROPERTY ON CUSTOMER'S PREMISES – (Continued)**

22.1. VEGETATION MANAGEMENT AND RIGHT-OF-WAY The customer, applicant, or property owner shall provide, without charge to the Company, right-of-way and access across property owned or controlled by customer/applicant/property owner, and locations and housings which are suitable, in the opinion of Company, for the construction, reconstruction, maintenance or operation of Company facilities that serve the customer/applicant/property owner. Suitable right-of-way includes, but is not limited to, the right of ingress and egress to and from the electric facilities for any of the purposes aforesaid; and also the right to prune, cut or remove trees, underbrush and other obstructions which, in the judgment of Company, may at any time interfere with the construction, reconstruction, maintenance or operation of the electric facilities, and in connection therewith, the right to treat with herbicides approved for the removal and control of trees, brush and undergrowth. The Company shall also have all of the aforesaid rights related to its provision of underground service to a customer/applicant/property owner, even if the Company does not require the customer/applicant/property owner to execute a formal right-of-way document. Notwithstanding the foregoing, the customer/applicant/property owner shall be responsible for vegetation management on the customer/applicant/property owner's property, as necessary, to prevent vegetation from interfering with the service line(s) on the premises. Any vegetation management within ten (10) feet of an energized electric utility line must be performed by qualified line clearance personnel.

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(C)

23. CUSTOMER'S RESPONSIBILITY The customer shall protect the property of the Company on the premises and shall not permit access thereto except by authorized representatives of the Company.

24. TAMPERING Where evidence is found that the service wires, meters, switch box or other appurtenances on the customer's premises have been tampered with, the customer shall be required to bear all costs incurred by the Company for investigations and inspections, and for such protective equipment as, in the judgment of the Company, may be necessary (including the relocation of inside metering equipment to an accessible outside location); and in addition, where the tampering has resulted in improper measurement of the electricity delivered, the customer shall be required to pay for such electric delivery service, and any Company supplied electricity, including interest at the Late Payment Charge rate, as the Company may estimate, from available information to have been used but not registered by the Company's meters.

DISCONTINUANCE, CURTAILMENT OR INTERRUPTION OF ELECTRIC SERVICE

25. REPAIRS OR LOSSES The customer shall pay the Company for any repairs to or any loss of the Company's property on the premises when such repairs are necessitated, or loss occasioned, by negligence on the part of the customer or failure to comply with the rules and regulations under which service is furnished.

26. ARREARS The Company upon reasonable notice may terminate electric service and remove its equipment from the premises for nonpayment of undisputed Company service charges, Company charges as the default service charges or EGS receivables purchased by the Company up to the amount that the customer would have paid under Default Service rates during the non-payment period, pursuant to Duquesne's Electric Generation Supplier Coordination Tariff Rule No. 12.1.7. When a residential customer or a residence is involved, the Company will comply with the provisions of 52 Pa. Code Chapter 56, "Standards and Billing Practices for Residential Utility Service" and 66 Pa.C.S. § 1406, "Termination of Utility Service."

26.1 COLLECTION REVIEW The Company shall review accounts for collection purposes as reasonable and appropriate. The Company may pursue all lawful means of collection of accounts as permitted by applicable law.

RULES AND REGULATIONS - (Continued)**DISCONTINUANCE, CURTAILMENT OR INTERRUPTION OF ELECTRIC SERVICE - (Continued)****39.2 EMERGENCY ENERGY CONSERVATION - (Continued)**

When a state of emergency is declared by the Governor, or other appropriate governmental authority, and during the period of that emergency, upon notification of the customer by the Company, the customer shall take the actions required by the procedures for emergency energy conservation. During the period of that emergency the appropriate customers will be billed under the provisions of Rider No. 17 - Emergency Energy Conservation.

The Company may revise such procedures from time to time, and shall revise them if so required by the Pennsylvania Public Utility Commission. A copy of such procedures or of the revision thereof currently in effect shall be kept available for public inspection at each office at which the Company maintains a copy of its tariff for public inspection, and another such copy shall be kept on file with the Commission's Bureau of Conservation, Economics and Energy Planning.

40. RECONNECTION CHARGE Where service has been discontinued under the terms of Rules No. 26 through 36, inclusive, the Company reserves the right as a condition precedent to the reconnection of service to require the payment of all arrearages for Company charges and payment of a deposit as described in Rule No. 5, and to require the payment of the following appropriate reconnection charge:

- A. \$50.00 for resumption of electric service to the same customer or applicant within a year of the service disconnection or termination where service has been disconnected at the meter. (C)
- B. \$250.00 for resumption of electric service to the same customer or applicant within a year of the service disconnection or termination where service has been disconnected at the pole. (C)
- C. \$250.00 for resumption of electric service to the same customer or applicant within a year of the service disconnection or termination when the connection is an aerial tap. (C)
- D. \$89.00 for reconnection of a transformer to the same General Service customer or applicant within a year of the service disconnection or termination. (C)
- E. \$20.00 for resumption of electric service where a remote capable meter has been installed and in which resumption of service is to the same customer or applicant within a year of the service disconnection or termination where service has been disconnected at the meter. (C)

When a residential customer or residence or residential applicant is involved, the Company will comply with the provisions of 52 Pa. Code Chapter 56, "Standards and Billing Practices for Residential Utility Service" and 66 Pa.C.S. § 1406, "Termination of Utility Service." (C)

Where electric service has been discontinued upon the request of the customer or applicant and where the customer or applicant requests that service be reconnected at the same location within a period of one year from the date that electric service was discontinued, the Company reserves the right as a condition precedent to the reconnection of service to require the payment of all arrearages for Company charges which will consist of the minimum charge applicable to such customer's or applicant's service during the period of discontinuance. (C)

Where electric service to a non-residential customer or applicant has been terminated under the terms of Rules No. 30 and/or 34, and such condition was the direct result of tampering, the Company reserves the right as a condition precedent to the reconnection of service to require payment of all costs incurred by the Company for investigations and inspections, and for such protective equipment deemed necessary by the Company. (C)

(C) – Indicates Change**ISSUED: APRIL 16, 2021****EFFECTIVE: JUNE 15, 2021**

RULES AND REGULATIONS - (Continued)**DISCONTINUANCE, CURTAILMENT OR INTERRUPTION OF ELECTRIC SERVICE - (Continued)**

41. PROHIBITION OF RESIDENTIAL MASTER METERING Except as provided in Rule No. 41.1 herein, each residential dwelling unit in a building must be individually metered by the Company for buildings connected after January 1, 1981. For the purposes of the Rule, a dwelling unit is defined as: **(C)**

One or more rooms for the use of one or more persons as a housekeeping unit with space for eating, living, and sleeping, and permanent provisions for cooking and sanitation.

This Rule does not preclude the use of a single meter for the common areas and common facilities of a multi-tenant building.

This Rule shall not affect any practice undertaken prior to January 1, 1981.

41.1 RESIDENTIAL MASTER METERING FOR NEW LOW-INCOME SUPPORTIVE HOUSING Notwithstanding anything in Rule No. 41 to the contrary, a single meter may be used for certain multi-tenant premises (“master metering”), where the premises: **(C)**

1. Is a new service;
2. Is master-metered through entire premises (i.e., no individual tenant meters);
3. Has a minimum of four (4) dwelling units; and
4. Is low-income supportive housing (i.e., housing that is permanently available to low-income tenants where the housing provider is responsible for utility bills).

To be eligible to master-meter a given residential building, in addition to satisfying the other criteria herein, a provider of low-income housing must either:

1. Show that the building is a Public Housing Authority development, or
2. Certify that all tenants are (i) eligible for a Housing Choice Voucher (HCV), available to residents who make 50% or less of the median family income, or (ii) have household incomes equal to or less than 150% of federal poverty guidelines.

Customers permitted to use master metering under this Rule must also, on a continuing basis:

1. Annually certify their on-going conformance to the above criteria; and
2. Participate in each of the Company’s applicable energy efficiency, conservation, and/or usage reduction programs.

The Company may retain the customer’s security deposit, paid pursuant to Rule No. 5, for the entire duration of the master metering arrangement.

If a customer using master metering under this Rule fails to comply with any of the foregoing eligibility criteria or on-going requirements, the Company may require the customer to reconfigure the customer’s electrical equipment, at customer expense, to allow the Company to separately meter each dwelling unit.

RULES AND REGULATIONS - (Continued)**(C)****GENERAL PROVISIONS**

42. METER TESTING The Company will inspect or test the accuracy of a meter at the request of the customer or an EGS for whom the meter registers service, but reserves the right to require payment of the fees set forth in 52 Pa. Code § 57.22 for such test.

43. OTHER SERVICES The Company may, where possible, provide and charge a reasonable fee for services including, but not limited to, energy audits, equipment inspections, technical reports and other similar services, at the request of the customer. Where possible, the Company will give an advanced, written estimate of the cost to provide the service.

44. THIS RULE INTENTIONALLY LEFT BLANK

45. SUPPLIER SWITCHING The Company will accommodate requests by customers to switch EGSs in accordance with 52 Pa. Code, Chapter 57, Subchapter M “Standards for Changing a Customers Electricity Generation Supplier.”

Customers who elect to return to the Company from an EGS will return at the charges of the applicable rate.

In compliance with the Commission’s Order at Docket No. L-2014-2409383, the Company shall preserve all records relating to unauthorized change of EGS or change to Default Service disputes for three (3) years from the date the customer filed the dispute. These records shall be made available to the Commission or its staff upon request.

Switching by customers shall occur in accordance with the direct access procedures and in accordance with the provisions contained in this Tariff and the Company’s EGS Coordination Tariff.

RATE RS - RESIDENTIAL SERVICE

AVAILABILITY

Available to residential or combined residential and farm customers using the Company's standard low voltage service for lighting, appliance operation, and general household purposes and for commercial or professional activity where associated consumption represents less than 25% of the total monthly usage at the premise.

Available only when supplied at 240 volt (or less) single phase service through a single meter directly by the Company to a single family dwelling or to an individual dwelling unit in a multiple dwelling structure. For the purposes of this rate, a dwelling unit is defined as one or more rooms arranged for the use of one or more individuals for shelter, sleeping, dining, and with permanent provisions for cooking and sanitation.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge	\$16.25	(I)
Energy Charge	7.0564 cents per kilowatt hour	(I)(C)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for residential customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to residential customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy supply requirements from an EGS will be charged the Distribution Charges by the Company and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the EGS becomes unavailable or during which the customer has not chosen an EGS, the Company will supply electricity at the above Distribution Charges, the Supply Charges in Rider No. 8 and the Transmission Service Charges in Appendix A.

RATE RH - RESIDENTIAL SERVICE HEATING

AVAILABILITY

Available to residential or combined residential and farm customers using the Company's standard low voltage service for lighting, appliance operation, general household purposes and for commercial or professional activity where associated consumption represents less than 25% of the total monthly usage at the premise, and as the sole primary method of space heating except that the space heating system may be supplemented with renewable energy sources such as solar, wind, wood, or hydro.

Available only when supplied at 240 volt (or less) single phase service through a single meter directly by the Company to a single family dwelling or to an individual dwelling unit in a multiple dwelling structure. For the purposes of this rate, a dwelling unit is defined as one or more rooms arranged for the use of one or more individuals for shelter, sleeping, dining, and with permanent provisions for cooking and sanitation.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge \$16.25 (I)

Winter Monthly Rate — For the Billing Months of November through April:

Energy Charge 6.3410 cents per kilowatt hour (I)

Summer Monthly Rate — For the Billing Months of May through October:

Energy Charge 7.0564 cents per kilowatt hour (I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for residential customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the "Calculation of Rate" section in Rider No. 8. Applicability of the Supply rate to residential customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

RATE RA - RESIDENTIAL SERVICE ADD-ON HEAT PUMP

AVAILABILITY

Available to residential or combined residential and farm customers using the Company's standard low voltage service for lighting, appliance operation, general household purposes and for commercial or professional activity where associated consumption represents less than 25% of the total monthly usage at the premise, and an add-on heat pump for space heating. Other energy sources may be used to supplement the add-on heat pump provided that the supplemental energy source is thermostatically controlled to operate only when the outdoor temperature falls to at least 40^o F and the add-on heat pump cannot provide the total heating requirements.

Available only when supplied at 240 volt (or less) single phase service through a single meter directly by the Company to a single family dwelling or to an individual dwelling unit in a multiple dwelling structure. For the purposes of this rate, a dwelling unit is defined as one or more rooms arranged for the use of one or more individuals for shelter, sleeping, dining, and with permanent provisions for cooking and sanitation.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge \$16.25 (I)

Winter Monthly Rate — For the Billing Months of November through April:

Energy Charge 2.7631 cents per kilowatt hour (I)

Summer Monthly Rate — For the Billing Months of May through October:

Energy Charge 7.0564 cents per kilowatt hour (I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for residential customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to residential customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

(I) – Indicates Increase

RATE GS/GM - GENERAL SERVICE SMALL AND MEDIUM

AVAILABILITY

Available for all the standard electric service taken on a small or medium general service customer's premises for which a residential rate is not available and where the demand is less than 300 kW. (C)

MONTHLY RATE FOR NON-DEMAND CUSTOMERS

DISTRIBUTION CHARGES — RATE GS

Customer Charge	\$16.25	(I)
Energy Charge — All kWh	8.4241 cents per kilowatt-hour	(I)

MONTHLY RATE FOR DEMAND CUSTOMERS

DISTRIBUTION CHARGES — RATE GM < 25 kW

Customer Charge	\$63.00	(I)
Energy Charge — All kWh	1.8390 cents per kilowatt-hour	(I)
Demand Charge — First five (5) kilowatts or less	No Charge	
— Additional kilowatts of Demand	\$7.89 per kilowatt	(I)

DISTRIBUTION CHARGES — RATE GM ≥ 25 kW

Customer Charge	\$76.00	(I)
Energy Charge — All kWh	1.2661 cents per kilowatt-hour	(I)
Demand Charge — First five (5) kilowatts or less	No Charge	
— Additional kilowatts of Demand	\$7.89 per kilowatt	(I)

MONTHLY RATE FOR NON-DEMAND AND DEMAND CUSTOMERS

DISTRIBUTION RATE ASSIGNMENT

A new customer or a customer with limited or no historical data shall be eligible for and assigned to the applicable rate based on Duquesne Light's estimate of the customer's monthly usage and/or peak monthly demand for the next twelve (12) month period. In no instance shall a customer be eligible for more than one of Rate GS, Rate GM < 25 kW or Rate GM ≥ 25 kW at a time.

RATE GS/GM - GENERAL SERVICE SMALL AND MEDIUM - (Continued)**MONTHLY RATE FOR NON-DEMAND AND DEMAND CUSTOMERS - (Continued)****ELECTRIC CHARGES**

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity at the above Distribution and Supply Charges and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

MINIMUM CHARGE

The Minimum Charge shall be the sum of the Customer Distribution Charge plus a Demand Charge based on 30% of the highest Billing Demand during the preceding eleven months plus the current billing period charges for Company supplied transmission and supply service, if any. The Demand Charge shall be determined using the Distribution Charge only, but shall not be less than the Customer Distribution Charge.

(C)
(C)

RIDERS

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before fifteen days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

RATE GMH - GENERAL SERVICE MEDIUM HEATING

AVAILABILITY

Available for all the standard electric service taken on a customer's premises for which a residential rate is not available, where the Company's service is the sole method of space heating, and where the heat loss of the customer's premises is calculated in accordance with the ASHRAE* Handbook of Fundamentals, and where such calculated heat loss converted into kilowatt-hour consumption during the heating season is determined by the Company to be at least 25% of the customer's entire electric energy requirements during the heating season. The space heating system may be supplemented with renewable energy sources such as solar, wind, wood, or hydro.

*American Society of Heating, Refrigerating and Air Conditioning Engineers

MONTHLY RATE

WINTER MONTHLY RATE — FOR THE BILLING MONTHS OF OCTOBER THROUGH MAY

DISTRIBUTION CHARGES

Customer Charge	\$63.00	(I)
Energy Charge — All kWh	3.8382 cents per kilowatt-hour	(I)

SUMMER MONTHLY RATE — FOR THE BILLING MONTHS OF JUNE THROUGH SEPTEMBER

DISTRIBUTION CHARGES

Customer Charge	\$63.00	(I)
Energy Charge — All kWh	1.8390 cents per kilowatt-hour	(I)
Demand Charge — First five (5) kilowatts or less	No Charge	
— Additional kilowatts of Demand	\$7.89 per kilowatt	(I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply or Rider No. 9 – Day-Ahead Hourly Price Service, as applicable, and will be billed in accordance with the terms contained therein.

Rider No. 8 – Default Service Supply – Applicable to customers with monthly demand less than 25 kW and customers with monthly demand greater than or equal to 25 kW but less than 200 kW, on average, who elect to purchase their electric supply requirements from the Company. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Supply Charges will be updated through competitive requests for proposal and will be effective for the periods as defined and described in Rider No. 8.

(I) – Indicates Increase

RATE GMH - GENERAL SERVICE MEDIUM HEATING - (Continued)**MONTHLY RATE - (Continued)****SUPPLY CHARGES – (Continued)**

Rider No. 9 – Day-Ahead Hourly Price Service – Customers with monthly demand of 200 kW, on average, or greater and elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 9 and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

For purposes of determining the monthly rate for demand customers, Duquesne Light shall evaluate the customer's twelve (12) most recent months of monthly billing demand for that customer available in October of the preceding year. If the customer's average monthly billing demand is less than 25 kW in the twelve (12) months, then that customer shall be charged the monthly rate for demand customers less than 25 kW for the next calendar year and automatically assigned to that rate effective with their January billing. If the customer's average monthly demand is 25 kW or greater in the twelve (12) month period, then that customer shall be charged the monthly rate for demand customers equal to or greater than 25 kW for the next calendar year and automatically assigned to that rate as their default service rate effective with their January billing. In no instance shall a customer be eligible for more than one default service offering at a time. A new customer or a customer with limited or no historical data shall be eligible for and assigned to the applicable rate based on Duquesne Light's estimate of the customer's average monthly billing demand for the next twelve (12) month period.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity at the above Distribution and Supply Charges and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

MINIMUM CHARGE

For the months of October through May, the Minimum Charge shall be the Customer Distribution Charge for the first kilowatt, plus a Distribution Charge of \$7.89 per kW, plus the current billing period charges for Company supplied transmission and supply service, if any. The Minimum Charge shall not be less than the Customer Distribution Charge. For the months of June through September, the Minimum Charge shall be calculated in accordance with the Minimum Charge provisions in Rate GS/GM. (I)

RATE GL - GENERAL SERVICE LARGE

AVAILABILITY

Available for all the standard electric service taken on a customer's premises where the demand is greater than or equal to 300 kilowatts (≥ 300 kW) and less than 5,000 kilowatts ($< 5,000$ kW).

(C)
(C)

MONTHLY RATE

SUPPLY

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 9 – Day-Ahead Hourly Price Service and will be billed in accordance with the terms contained therein.

DISTRIBUTION

DEMAND CHARGES

First 300 kilowatts or less of Demand	\$3,675.00	(I)
Additional kilowatts of Demand	\$10.66 per kW	(I)

ELECTRIC CHARGES

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the full Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity pursuant to Rider No. 9 – Day-Ahead Hourly Price Service.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE GLH - GENERAL SERVICE LARGE HEATING

AVAILABILITY

Available for all the standard electric service taken on a customer's premises for which a residential rate is not available, where the Company's service is the sole method of space heating, and where the heat loss of the customer's premises is calculated in accordance with the ASHRAE* Handbook of Fundamentals, and where such calculated heat loss converted into kilowatt-hour consumption during the heating season is determined by the Company to be at least 25% of the customer's entire electric energy requirements during the heating season. The space heating system may be supplemented with renewable energy sources such as solar, wind, wood, or hydro.

*American Society of Heating, Refrigerating and Air Conditioning Engineers

MONTHLY RATE

DISTRIBUTION

(C)

For the Billing Months of October through May:

CUSTOMER CHARGE

Customer Distribution Charge..... \$77.50

(I)

ENERGY CHARGES

All kilowatt-hours 3.0162 cents per kWh

(I)

DISTRIBUTION

(C)

For the Billing Months of June through September:

Rate GL shall apply.

(I)

SUPPLY

(C)

Customers who elect to purchase their electric supply requirements from the Company may do so under the provisions of Rider No. 9 – Day-Ahead Hourly Price Service and will be billed in accordance with the terms contained therein.

RATE GLH - GENERAL SERVICE LARGE HEATING - (Continued)**MONTHLY RATE - (Continued)****ELECTRIC CHARGES**

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the full Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity pursuant to Rider No. 9 – Day-Ahead Hourly Price Service.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

MINIMUM CHARGE

For the months of October through May, the Minimum Charge shall be the Customer Distribution Charge for the first kilowatt plus a Distribution Charge of \$10.66 per kW and the charges for Company supplied transmission and supply, if any. For Company supplied transmission and supply, the transmission charges shall be calculated as set forth in Appendix A and the supply charges shall be calculated as set forth under Rider No. 9. The Minimum Charge shall not be less than the Customer Distribution Charge. For the months of June through September, the Minimum Charge shall be calculated in accordance with the Minimum Charge provisions contained in Rate GL.

(I)**RIDERS**

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before fifteen days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

RATE L - LARGE POWER SERVICE

AVAILABILITY

Available for all the standard electric service taken on a customer's premises where the Contract Demand is not less than 5,000 kilowatts.

MONTHLY RATE

SUPPLY

Customers who elect to purchase their electric supply requirements from the Company may do so under the provisions of Rider No. 9 – Day-Ahead Hourly Price Service and will be billed in accordance with the terms contained therein.

DISTRIBUTION

DEMAND CHARGES

Service Voltage Less than 138 kV:

First 5,000 kilowatts or less of Demand	\$41,800.00	(I)
Additional kilowatts of Demand	\$16.63 per kW	(I)

ELECTRIC CHARGES

The Company will provide and charge for Transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the full Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity pursuant to Rider No. 9 – Day-Ahead Hourly Price Service.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE L - LARGE POWER SERVICE - (Continued)

MONTHLY RATE - (Continued)

UNTRANSFORMED SERVICE CREDIT

Where the customer furnishes all necessary equipment to take untransformed service at 11,500 volts or higher, in strict accordance with the Company's standards and specifications, a credit of \$0.75 per kW based upon the individual demand of the untransformed circuit shall be applied to the customer's account.

MINIMUM CHARGE

The Minimum Charge shall be the sum of a Demand Charge based on 70% of the Contract On-Peak Demand for distribution plus the charges for Company supplied transmission and supply, if any. The Demand Charge shall be determined using the Distribution Charge, and, in total, shall not be less than the demand charges associated with the first 5,000 kW's or less of demand. For Company supplied transmission and supply, the transmission charges shall be calculated as set forth in Appendix A – Transmission Service Charges and the supply charges shall be calculated as set forth under Rider No. 9 – Day-Ahead Hourly Price Service.

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RIDERS

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before fifteen days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

DETERMINATION OF DEMAND FOR DISTRIBUTION

Individual demand, except in unusual cases, will be determined by measurement of the average kilowatts during the fifteen-minute period of greatest kilowatt-hour use during the billing period. Individual demands which exceed 30 kilowatts will be adjusted for power factor by multiplying by

$$\left\{ 0.8 + \left[0.6 \frac{\text{Reactive Kilovolt - ampere hours}}{\text{Kilowatt - hours}} \right] \right\},$$

where such multiplier will be not less than 1.00 nor more than 2.00. The Billing Demand will be the sum of the individual demands of each metered service adjusted for power factor as defined above, but not less than 70% of the Contract On-Peak Demand nor less than 5,000 kilowatts, whichever is the greater.

STANDARD CONTRACT RIDERS

For modifications of the above rate under special conditions, see "Standard Contract Riders".

RATE HVPS - HIGH VOLTAGE POWER SERVICE

AVAILABILITY

Available to customers with Contract On-Peak Demands greater than or equal to 5,000 kilowatts (≥ 5,000 kW) where service is supplied at 69,000 volts or higher. (C)

MONTHLY RATE

SUPPLY

Customers who elect to purchase their electric supply requirements from the Company may do so under the provisions of Rider No. 9 – Day-Ahead Hourly Price Service and will be billed in accordance with the terms contained therein.

DISTRIBUTION

FIXED MONTHLY CHARGE

Up to and Including 50,000 kW Billing Demand	\$2,503.20	(I)
50,001 kW to 100,000 kW Billing Demand	\$3,910.17	(I)
Greater than 100,000 kW Billing Demand	\$5,545.24	(I)

ELECTRIC CHARGES

The Company will provide and charge for Transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the full Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity pursuant to Rider No. 9 – Day-Ahead Hourly Price Service.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE HVPS - HIGH VOLTAGE POWER SERVICE - (Continued)**MONTHLY RATE - (Continued)****MINIMUM CHARGE**

The Minimum Charge shall be the customer's Fixed Distribution Monthly Charge. For Company supplied transmission and supply, the transmission charges shall be calculated as set forth in Appendix A – Transmission Service Charges and the supply charges shall be calculated as set forth under Rider No. 9 – Day-Ahead Hourly Price Service.

(C)
(C)
(C)
(C)**RIDERS**

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before fifteen days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

DETERMINATION OF DEMAND FOR DISTRIBUTION

Individual demand, except in unusual cases, will be determined by measurement of the average kilowatts during the fifteen-minute period of greatest kilowatt-hour use during the billing period. Individual demands will be adjusted for power factor by multiplying by

$$\left\{ 0.8 + \left[0.6 \frac{\text{Reactive Kilovolt - ampere hours}}{\text{Kilowatt - hours}} \right] \right\},$$

where such multiplier will be not less than 1.00 nor more than 2.00. The Billing Demand will be the sum of the individual demands of each metered service adjusted for power factor as defined above, but not less than 70% of the Contract On-Peak Demand, nor less than 33 1/3% of the Contract Off-Peak Demand nor less than 5,000 kilowatts, whichever is the greater.

ON-PEAK AND OFF-PEAK CONTRACT DEMAND

The Contract On-Peak Demand is the maximum electrical capacity in kilowatts that the Company shall be required by the contract to deliver during the On-Peak hours to the customer.

RATE AL - ARCHITECTURAL LIGHTING SERVICE

AVAILABILITY

Beginning January 15, 2022, Rate AL will no longer be available to new customers or applicants, or to new installations for existing customers. (C)

Available for separately metered circuitry connected solely to outdoor architectural lighting equipment, with demand of 5 kilowatts or greater, to be operated during non-peak periods.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge	\$8.00	
Demand Charge	\$1.83 per kilowatt	(I)
Energy Charge	0.2396 cents per kilowatt hour	(I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for Rate AL – Architectural Lighting Service customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to Rate AL customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy supply requirements from an EGS will be charged the Distribution Charges by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the EGS becomes unavailable or during which the customer has not chosen an EGS, the Company will supply electricity at the above Distribution Charges, the Supply Charges in Rider No. 8 and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE SE - STREET LIGHTING ENERGY

AVAILABILITY

Available for the entire electric energy requirements of municipal street lighting systems where the municipality has not less than 15,000 street lamp installations and provides for the ownership, operation, and maintenance of its own street lamp installations and takes its entire energy requirements for street lighting under this rate.

MONTHLY RATE

DISTRIBUTION CHARGE

Monthly charge per lamp..... \$3.23 (I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for Rate SE – Street Lighting Energy customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to Rate SE customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy supply requirements from an EGS will be charged the Distribution Charges by the Company and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the EGS becomes unavailable or during which the customer has not chosen an EGS, the Company will supply electricity at the above Distribution Charge, the Supply Charges in Rider No. 8 and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE SE - STREET LIGHTING ENERGY - (Continued)**MONTHLY RATE - (Continued)****LATE PAYMENT CHARGE**

Bills will be calculated on the rates stated herein, and are due and payable on or before thirty days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

SPECIAL PROVISIONS

1. Ballasts for multiple mercury vapor street lights, when installed by the customer, shall be power factor corrected, having a power factor of not less than 90 percent. For ballasts not so corrected, the wattage of each lamp plus ballasts shall be increased by the following ratio: 90% divided by the actual power factor, expressed in percent, of the lamp plus the ballast.
2. Series street lighting circuits will be energized and de-energized in accordance with an agreed upon schedule of burning hours, except where such circuits are controlled by photo electric cells. During other hours, circuits will not be energized except upon sufficient notice to the customer.
3. On all poles, except ornamental poles used exclusively for street lighting purposes, the Company will terminate its facilities at the bracket to which the lighting fixture is attached. On ornamental poles, used exclusively for street lighting purposes, the Company will terminate its facilities at the top of the pole if served from overhead circuits or at the bottom of the pole if served from the underground system.
4. The Company, to protect continuity of service, the general public, and the safety of workers engaged in work on poles, reserves the right to install insulating transformers between the Company's circuit and the wiring of the customer's installation. Where insulating transformers are installed, charges will be made therefore as herein before specified. (C)
5. The customer upon request shall supply the Company periodically, but not more often than at six month intervals, with certified tests made by the Electrical Testing Laboratories, Inc. of New York, or a similar accredited organization, showing the mean life input in watts for each size and type of lamp, and the wattage and power factor for each size and type of mercury vapor ballast used by the customer in street lamp installations served under this rate.
6. Energy will normally be supplied under this rate by overhead circuits, but if the Company is required to supply or the customer requests delivery service from underground facilities, the specified unit charges for underground facilities will apply.
7. All installations, on and after July 1, 1969, of standard junction boxes used for street lighting service and of conduit and multiple service cable used exclusively for street lighting service will be installed, owned and maintained by the customer.

TERM OF CONTRACT

Contracts under this rate shall be for a term of not less than ten years.

RATE SM - STREET LIGHTING MUNICIPAL**AVAILABILITY**

Available for mercury vapor, high pressure sodium and light-emitting diode (LED) lighting of public streets, highways, bridges, parks and similar public places, for normal dusk to dawn operation of approximately 4,200 hours per year.

Beginning January 15, 2022, only LED lighting options will be installed. Replacement of mercury vapor or high pressure sodium lamps, fixtures or luminaries, including brackets and ballasts, will not be available. (C)

Beginning January 15, 2022, the Company may replace existing high pressure sodium lights with LED lights, and place the customer on the corresponding rate schedule, at the Company's discretion. The Company may exchange functioning high pressure sodium lights with LEDs upon customer request and upon receipt, in advance, of the Company's estimated removal costs of such replacement. Such elective replacements shall be at the Company's discretion. (C)

(C)

MONTHLY RATE**DISTRIBUTION CHARGE — Monthly Rate Per Unit**

<u>Minimum Nominal Lamp Wattage</u>	<u>Nominal kWh Energy Usage per Unit per Month</u>	<u>Company Owned and Maintained Equipment</u>	<u>Customer Owned and Maintained Equipment</u>	
		<u>Distribution Charge per Unit</u>	<u>Distribution Charge per Unit</u>	
Mercury Vapor				
100	44	\$14.19	\$3.03	(I)(I)
175	74	\$14.48	\$3.03	(I)(I)
250	102	\$14.76	\$3.03	(I)(I)
400	161	\$15.36	\$3.03	(I)(I)
1,000	386	\$17.66	\$3.03	
Sodium Vapor				
70	29	\$14.66	\$3.03	(I)(I)
100	50	\$14.77	\$3.03	(I)(I)
150	71	\$14.99	\$3.03	(I)(I)
250	110	\$15.38	\$3.03	(I)(I)
400	170	\$15.99	\$3.03	(I)(I)
1,000	387	\$18.39	\$3.03	

(C) – Indicates Change

(I) – Indicates Increase

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

RATE SM - STREET LIGHTING MUNICIPAL - (Continued)**MONTHLY RATE – (Continued)****DISTRIBUTION CHARGE — Monthly Rate Per Unit - (Continued)**

<u>Minimum Nominal Lamp Wattage</u>	<u>Nominal kWh Energy Usage per Unit per Month</u>	<u>Company Owned and Maintained Equipment</u>	<u>Customer Owned and Maintained Equipment</u>	
		<u>Distribution Charge per Unit</u>	<u>Distribution Charge per Unit</u>	
Light-Emitting Diode (LED) — Cobra Head				
30	11	\$12.91	\$3.03	(C)
45	16	\$12.91	\$3.03	(D)(I)
60	21	\$13.33	\$3.03	(D)(I)
95	34	\$14.71	\$3.03	(I)(I)
139	49	\$15.37	\$3.03	(I)(I)
219	77	\$15.65	\$3.03	(D)(I) (C)
Light-Emitting Diode (LED) — Colonial				
20	7	\$16.89	\$3.03	(C)
45	16	\$17.23	\$3.03	(C)
Light-Emitting Diode (LED) — Contemporary				
40	14	\$15.59	\$3.03	(C)
55	20	\$15.59	\$3.03	(C)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for Rate SM – Street Lighting Municipal customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to Rate SM customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

RATE SM - STREET LIGHTING MUNICIPAL - (Continued)**MONTHLY RATE – (Continued)****ELECTRIC CHARGES – (Continued)**

Customers who elect to purchase their electric energy supply requirements from an EGS will be charged the Distribution Charges by the Company and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the EGS becomes unavailable or during which the customer has not chosen an EGS, the Company will supply electricity at the above Distribution Charge, the Supply Charges in Rider No. 8 and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RIDERS

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before thirty days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

POLES

No charge is made for wood poles used jointly for street lighting and the support of the Company's general distribution system or for tubular steel poles, trolley type, used jointly for street lighting and the support of trolley span wires.

Where the installation of one (1) or more wood poles is required to serve the customer, the customer has the option to install the pole(s) at its own expense in accordance with SPECIAL TERM AND CONDITION NO. 2 or the Company will install, own and maintain the pole(s) and bill the customer at the monthly rate of \$11.54 for each pole required.

(C)
(I)**CUSTOMER OWNED AND MAINTAINED EQUIPMENT CHARGE**

A per unit monthly charge whenever the customer or an agent of the customer owns the entire street lighting system, including, but not limited to, the fixture, pole, circuit, controls, and all other related equipment on the load side of the Company's service point or when such facility is provided by a public agency and the customer and/or agent is obligated to operate and maintain such facility.

The street lighting system equipment must be approved by and installed in a manner acceptable to the Company and must be equipped with photocells or other such equipment that permit only dusk-to-dawn operation.

RATE SH - STREET LIGHTING HIGHWAY**AVAILABILITY**

Beginning January 15, 2022, Rate SH will no longer be available to new customers or applicants, or to new installations for existing customers. (C)

Available for high intensity discharge lighting of state highways for normal dusk to dawn operation of approximately 4,200 hours per year where the highway lighting system acceptable to Duquesne Light Company is installed by the State and ownership of the entire highway lighting system has been transferred to the Company for a nominal consideration.

Beginning January 15, 2022, replacement of high pressure sodium lamps, fixtures or luminaries, including brackets and ballasts, will not be available. In such cases, the customer must take service under one of the available LED lighting options listed below. (C)

Due to the limited availability of high pressure sodium lighting, the Company will be replacing existing high pressure sodium lights with LED lights at its discretion. The Company may exchange functioning high pressure sodium lights with LEDs upon customer request and upon receipt, in advance, of the Company's estimated removal costs of such replacement. Such elective replacements shall be at the Company's discretion. (C)

MONTHLY RATE**DISTRIBUTION CHARGE — Monthly Rate Per Unit**

<u>Minimum Nominal Lamp Wattage</u>	<u>Nominal kWh Energy Usage per Unit per Month</u>	<u>Company Owned and Maintained Equipment</u>	<u>Customer Owned and Maintained Equipment</u>	
		<u>Distribution Charge per Unit</u>	<u>Distribution Charge per Unit</u>	
Sodium Vapor				
100	50	\$14.02	\$3.03	(I)(I)
150	71	\$14.22	\$3.03	(I)(I)
200	95	\$14.42	\$3.03	(I)(I)
400	170	\$15.99	\$3.03	(I)(I)
Light-Emitting Diode (LED) — Cobra Head				
30	11	\$12.91	\$3.03	(C)
45	16	\$12.91	\$3.03	(C)
60	21	\$15.12	\$3.03	(I)(I)
95	34	\$15.65	\$3.03	(I)(I)
139	49	\$16.87	\$3.03	(I)(I)
219	77	\$19.62	\$3.03	(I)(I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

(C) – Indicates Change

(I) – Indicates Increase

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

RATE UMS – UNMETERED SERVICE

AVAILABILITY

Available to customers using unmetered standard service at each point of connection for customer-owned and maintained equipment such as traffic signals, communication devices and billboard lighting.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge	\$11.50	(I)
Energy Charge	2.7761 cents per kilowatt hour	(I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for Rate UMS – Unmetered Service customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to Rate UMS customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy supply requirements from an EGS will be charged the Distribution Charges by the Company and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the EGS becomes unavailable or during which the customer has not chosen an EGS, the Company will supply electricity at the above Distribution Charges, the Supply Charges in Rider No. 8 and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

(I) – Indicates Increase

RATE PAL - PRIVATE AREA LIGHTING**AVAILABILITY**

Available for high pressure sodium lighting and flood lighting of residential, commercial and industrial private property installations including parking lots, for normal dusk to dawn operation of approximately 4,200 hours per year.

Beginning January 15, 2022, replacement of high pressure sodium lamps, fixtures or luminaires, including brackets and ballasts, will not be available. In such cases, the customer must take service under one of the available LED lighting options listed below. (C)

Due to the limited availability of high pressure sodium lighting, the Company will be replacing existing high pressure sodium lights with LED lights at its discretion. The Company may exchange functioning high pressure sodium lights with LEDs upon customer request and upon receipt, in advance, of the Company's estimated removal costs of such replacement. Such elective replacements shall be at the Company's discretion. (C)

MONTHLY RATE**DISTRIBUTION CHARGE - Monthly Rate Per Unit**

<u>Minimum Nominal Lamp Wattage</u>	<u>Nominal kWh Energy Usage per Unit per Month</u>	<u>Company Owned and Maintained Equipment</u>	<u>Customer Owned and Maintained Equipment</u>	
		<u>Distribution Charge per Unit</u>	<u>Distribution Charge per Unit</u>	
High Pressure Sodium				
70	29	\$14.66	\$3.03	(I)(I)
100	50	\$14.77	\$3.03	(I)(I)
150	71	\$14.99	\$3.03	(I)(I)
250	110	\$15.38	\$3.03	(I)(I)
400	170	\$15.99	\$3.03	(I)(I)
Flood Lighting				
100	46	\$14.66	\$3.03	(I)(I)
250	100	\$15.34	\$3.03	(I)(I)
400	155	\$16.04	\$3.03	(I)(I)
Light-Emitting Diode (LED) — Cobra Head				
30	11	\$12.91	\$3.03	(C)
45	16	\$12.91	\$3.03	(D)(I)
60	21	\$13.33	\$3.03	(D)(I)
95	34	\$14.71	\$3.03	(I)(I)
139	49	\$15.37	\$3.03	(I)(I)
219	77	\$15.65	\$3.03	(D)(I) (C)
Light-Emitting Diode (LED) — Colonial				
20	7	\$16.89	\$3.03	(C)
45	16	\$17.23	\$3.03	(C)
Light-Emitting Diode (LED) — Contemporary				
40	14	\$15.59	\$3.03	(C)
55	20	\$15.59	\$3.03	(C)

(C) – Indicates Change**(I) – Indicates Increase****(D) – Indicates Decrease**

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

RATE PAL - PRIVATE AREA LIGHTING - (Continued)**MONTHLY RATE - (Continued)****POLES – (Continued)**

Where the installation of one (1) or more wood poles is required to serve the customer, the customer has the option to install the pole(s) at its own expense in accordance with SPECIAL TERM AND CONDITION NO. 2 or the Company will install, own and maintain the pole(s) and bill the customer at the monthly rate of \$11.54 for each pole required.

(C)
(I)**CUSTOMER OWNED AND MAINTAINED EQUIPMENT CHARGE**

A per unit monthly charge whenever the customer or an agent of the customer owns the entire street lighting system, including, but not limited to, the fixture, pole, circuit, controls, and all other related equipment on the load side of the Company's service point or when such facility is provided by a public agency and the customer and/or agent is obligated to operate and maintain such facility.

The street lighting system equipment must be approved by and installed in a manner acceptable to the Company and must be equipped with photocells or other such equipment that permit only dusk-to-dawn operation.

The customer/agent must provide the Company with a written inventory of all street lighting fixtures. This inventory shall include the location, type and wattage rating for each fixture. The customer/agent will update its inventory of lighting fixtures by informing the Company in writing of changes in type, rating, location, and quantity of lighting fixtures as such changes occur and billings will be adjusted accordingly.

The Company reserves the right to inspect the equipment at each location and make prospective adjustments in billing as indicated by such inspections. The Company shall be under no obligation to conduct such inspections for the purpose of determining accuracy of billing or otherwise. The Company's decision not to conduct such inspections shall not release the customer/agent from the obligation to provide to the Company, and to update, an accurate inventory of the types, ratings, and quantities of lighting equipment upon which billing is based.

As this service is a per unit monthly charge, the customer/agent agrees to pay amounts billed in accordance with the current inventory, regardless of whether any of the equipment was electrically operable during the period in question and regardless of the cause of any such equipment's failure to operate.

The contract period is as covered by any existing contract now in effect with the customer/agent. All new contracts shall be for a period of one year.

SPECIAL TERMS AND CONDITIONS

1. The above charges include installation of standard Company facilities including lamps, fixtures or luminaries, brackets and ballasts, all when installed on the overhead distribution system. The above charges include normal operation and maintenance. Normal operation and maintenance does not include periodic tree trimming around the fixture or luminaire.
2. Where it is necessary to install wood, metal, or ornamental poles, or other special facilities or services not in conformance with the Company's standard overhead practice, the additional cost shall be borne by the customer. Title to all facilities, except as noted below, shall vest in the Company.

STANDARD CONTRACT RIDERS – (Continued)

RIDER MATRIX

	RS	RH	RA	GS/GM	GMH	GL	GLH	L	HVPS	AL	SE	SM	SH	UMS	PAL
Rider No. 1	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rider No. 2				X	X	X	X								
Rider No. 3				X	X	X	X	X							
Rider No. 4	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rider No. 5	X	X	X												
Rider No. 6				X											
Rider No. 7	X														
Rider No. 8	X	X	X	X	X					X	X	X	X	X	X
Rider No. 9				X	X	X	X	X	X						
Rider No. 10	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rider No. 11				X		X									
Rider No. 12				X	X										
Rider No. 13				X											
Rider No. 14	X														
Rider No. 15															
Rider No. 15A	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rider No. 16				X	X	X	X	X							
Rider No. 17						X	X	X	X						
Rider No. 18	X	X	X	X	X	X	X								
Rider No. 19				X		X		X							

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Rider Titles:

- Rider No. 1 — Retail Market Enhancement Surcharge
- Rider No. 2 — Untransformed Service
- Rider No. 3 — School and Government Service Discount Period
- Rider No. 4 — Federal Tax Adjustment Clause
- Rider No. 5 — Universal Service Charge
- Rider No. 6 — Temporary Service
- Rider No. 7 — Residential Subscription Service Pilot
- Rider No. 8 — Default Service Supply
- Rider No. 9 — Day-Ahead Hourly Price Service
- Rider No. 10 — State Tax Adjustment
- Rider No. 11 — Street Railway Service
- Rider No. 12 — Billing Option – Volunteer Fire Companies and Nonprofit Senior Citizen Centers
- Rider No. 13 — General Service Separately Metered Electric Space Heating Service
- Rider No. 14 — Residential Service Separately Metered Electric Space and Water Heating
- Rider No. 15 — Intentionally Left Blank
- Rider No. 15A — Phase IV Energy Efficiency and Conservation Surcharge
- Rider No. 16 — Service to Non-Utility Generating Facilities
- Rider No. 17 — Emergency Energy Conservation
- Rider No. 18 — Rates for Purchase of Electric Energy from Customer-Owned Renewable Resources Generating Facilities
- Rider No. 19 — Community Development for New Load

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(C) – Indicates Change

STANDARD CONTRACT RIDERS – (Continued)

(C)

RIDER MATRIX – (Continued)

(C)

	RS	RH	RA	GS/GM	GMH	GL	GLH	L	HVPS	AL	SE	SM	SH	UMS	PAL
Rider No. 20	X	X	X	X	X	X	X	X	X	X					
Rider No. 21	X	X	X	X	X	X									
Rider No. 22	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rider No. 23	X	X	X												
Rider No. 24				X	X	X	X	X							
Rider No. 25				X	X										
Rider No. 26				X	X										
Appendix A	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

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Rider Titles:

- Rider No. 20 — Smart Meter Charge
- Rider No. 21 — Net Metering Service
- Rider No. 22 — Distribution System Improvement Charge (“DSIC”)
- Rider No. 23 — Home Charging Pilot Program
- Rider No. 24 — Fleet Charging Pilot Program
- Rider No. 25 — New Business Stimulus
- Rider No. 26 — Crisis Recovery Program
- Appendix A — Transmission Service Charges

(C)
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STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 4 – FEDERAL TAX ADJUSTMENT CLAUSE****(C)****(Applicable to all Rates)**

The Federal Tax Adjustment Clause (“FTAC”) is instituted as a mechanism to adjust for changes in the federal corporate income tax rate that are not reflected in the Company’s most recent general base rate proceeding. The FTAC is applicable to all base distribution rates under this Tariff. The amount of the adjustment will be determined as provided below.

- A. Determination of the Change in Recoverable Federal Income Taxes Resulting from Increases or Decreases in the Federal Corporate Income Tax Rate (“FITA”).
1. FITA shall include the effect of the increase or decrease in the federal corporate income tax rate on:
 - a. the provision in rates for recovery of current federal income taxes;
 - b. the provision in rates for recovery of deferred federal income taxes; and
 - c. any provision in rates for adjustment of previously deferred federal income taxes recorded at a different federal income tax rate.
 2. The increases/decreases in annual revenues under this Rider will be calculated based on either the federal tax amounts associated with distribution utility investments, revenues and expenses allowed in the Company’s most recent general base rate proceeding if fully determined in a Final Order, if available, or on the federal tax amounts associated with distribution utility investments, revenues and expenses incurred by the Company in the calendar year preceding the effective date of the tax rate change. If any base distribution rate revenue increase is granted during such calendar year or thereafter, the actual federal tax amounts will be adjusted to reflect the annualized increase in federal corporate income taxes resulting from the allowed increase in base distribution rate revenues.
- B. Allocation of Increased/ Decreased Revenues to Rate Classes
1. The required increase/decrease in revenues to reflect the change in the federal corporate income tax rate calculated pursuant to this Rider shall be applied by equal percentage to all base distribution rates.
- C. Calculation and Filing of Adjusted Rates For Changes in the Federal Corporate Income Tax Rate
1. To calculate the FTAC, the required increase/decrease in revenues will be divided by the Company’s projected annual revenue for base distribution service for the period during which the charge will be collected, exclusive of State Tax Adjustment Surcharge (STAS) and automatic adjustment clause revenues.
 2. The surcharge will be expressed as a percentage carried to two decimal places and will be applied to the total base distribution charges that are billed to each customer for distribution service.
 3. The surcharge will be filed to become effective on ten (10) days’ notice as soon as practicable following the effective date of the federal corporate income tax change, including appropriate supporting data demonstrating the calculation of the revenue adjustment and determination of the surcharge.

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 4 – FEDERAL TAX ADJUSTMENT CLAUSE – (Continued)

(Applicable to all Rates)

C. Calculation and Filing of Adjusted Rates For Changes in the Federal Corporate Income Tax Rate – (Continued)

4. After the initial filing, the FTAC surcharge shall be filed with the Commission by April 1 of each year that it is in place.
5. The FTAC shall be applied on a bills rendered basis.

D. Formula

The computation of the FTAC is as follows:

$$FTAC = \frac{(((FITA * GRCF) + e) * GRT)}{PAR}$$

$$GRCF = (1/((1-SIT)*(1-FIT)))$$

$$GRT = 1/(1-T)$$

Where:

FITA = Reflects the federal income tax adjustment, if any, as defined in Part A of this Rider and may be a positive or negative value.

GRCF = Gross Revenue Conversion Factor.

SIT = State Income Tax rate in effect at the time of the filing.

FIT = Federal income tax rate in effect at the time of the filing.

T = Pennsylvania gross receipts tax rate in effect during the billing month.

e = Amount calculated (+/-) under the annual reconciliation feature or Commission audit.

PAR = Projected annual revenues for base distribution service (excluding all applicable clauses and riders) from existing customers plus netted revenue from any customers which will be acquired or lost by the beginning of the applicable service period.

STANDARD CONTRACT RIDERS - (Continued)**(C)****RIDER NO. 4 – FEDERAL TAX ADJUSTMENT CLAUSE – (Continued)****(Applicable to all Rates)****E. Reconciliation**

1. The surcharge shall be reconciled on an annual basis to provide for over/under-recoveries of the revised revenues to be recovered. The revenue received under the FTAC for the reconciliation period will be compared to the Company's required increase/decrease in revenues as defined in Part A. The difference will be recouped or refunded, as appropriate, over a one-year period commencing on April 1 of each year. The surcharge will be reconciled at the end of each calendar year and will remain in place until the Company files and the Commission approves new base distribution rates for the Company pursuant to Section 1308(d).
2. Under- or over-recoveries of the required revenue changes to reflect a delay in implementation of the surcharge following the effective date of the federal corporate income tax rate, including the effect of implementation of a federal corporate income tax rate change on a retroactive basis, will be reconciled in the first annual reconciliation filing.
3. Upon determination that the surcharge, if left unchanged, would result in a material over- or under-collection, the Company may file with the Commission, on at least ten (10) days' notice, for an interim revision of the FTAC.
4. Interest will not be applied to reconciled amounts.
5. The FTAC will not be included in the calculation of the Distribution System Improvement Charge ("DSIC").

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 5 – UNIVERSAL SERVICE CHARGE - (Continued)

(Applicable to Rate Schedules RS, RH and RA)

CALCULATION OF CHARGE – (Continued)

- Customer Assistance Program (“CAP”): CAP costs will be calculated to include the projected CAP discount and CAP program costs for the Computational Year. The total CAP discount will be based on the annual average discount from the previous year, the Reconciliation Year, multiplied by the projected average number of CAP program participants during the Computational Year. The projected customer additions to the CAP program during the Computational Year will be based on the number of CAP customers receiving a discount at the end of the Reconciliation Year plus a projection of the average monthly number of CAP customers during the Computational Year. The projected number of CAP customers will include net additions to the program (additions minus exits), and a projection of customers enrolled through expected changes in policy (e.g. changes in the definition of poverty, changes in regulatory mandates). The projected CAP program costs will include the estimated costs for new applications, maintenance and annual recertification, and the projected CAP pre-program arrearages to be forgiven and written off during the USC Computational Year.
- Smart Comfort Program [Low Income Usage Reduction Program (“LIURP”)]): LIURP costs will be calculated based on the projected number of homes that participate in the usage reduction program and the average cost per visit.
- Customer Assistance and Referral Evaluation Services (“CARES”): CARES costs will be calculated based on the projected annual Community Based Organization (“CBO”) program costs and CBO costs for administering the program.
- Hardship Fund: Hardship Fund costs will be calculated based on the projected annual program costs and CBO costs for administering the program.
- Any other replacement or Commission-mandated Universal Service Program or low income program that is implemented during the Reconciliation or Computational Year.

Cr = A credit to reduce CAP customer discounts included in the USC to the extent that the monthly CAP enrollment level exceeds 35,853 customers. Specifically, the recoverable CAP discounts will be reduced by the number of CAP participants in excess of 35,853 times the average CAP credit and arrearage forgiveness costs times 10.43%. The participation level above which the offset shall be applied will be reset in each distribution rate case.

(C)
(C)

E = The over- or under- collection of actual Universal Service Program costs and revenue that result from the billing of the USC during the USC Reconciliation Year (an over-collection is denoted by a positive E and an under-collection by a negative E), including applicable interest. Interest shall be computed monthly at the statutory legal rate of interest, from the month the over or under collection occurs to the effective month that the over collection is refunded or the under collection is recouped.

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 7 – RESIDENTIAL SUBSCRIPTION SERVICE PILOT

(C)

(Applicable to Rate Schedule RS)

AVAILABILITY

Available to customers served under Rate RS – Residential Service who are not enrolled in the Customer Assistance Program (CAP) and are not billed under Rider No. 21 (Net Energy Metering). Enrollment in the Residential Subscription Service Pilot (“Pilot”) provided under this Rider will be limited to 2,000 customers who request enrollment during the period January 15, 2022, through December 31, 2022. The Company may decline to enroll a customer at its sole discretion.

This Rider applies only to base distribution services. All other applicable charges and Riders will be charged as designed.

DEFINITIONS

Subscription Unit. Incremental size of subscription that is equal to 1 kW.

Subscribed Units. Total number of Subscription Units chosen by customer. (For example, a customer who wants to cover 5 kW of demand will choose 5 Subscription Units.)

Subscription Level. Total demand (kW) of subscription based on the Subscribed Units chosen by customer times the Subscription Unit, plus 1 kW minimum subscription included in the Customer Charge.

Overage Bandwidth. Amount by which customer can exceed their Subscription Level without incurring Overage Fees. This is set to one-half of one Subscription Unit, or 0.5 kW.

Overage Amount. The positive amount of customer’s monthly maximum billed demand less Subscription Level less Overage Bandwidth.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge.....	\$28.48
Subscription Unit Charge	\$12.23 per unit

STANDARD CONTRACT RIDERS - (Continued)**(C)****RIDER NO. 7 – RESIDENTIAL SUBSCRIPTION SERVICE PILOT – (Continued)****(Applicable to Rate RS)****SUBSCRIPTION SERVICE LEVEL**

Upon enrollment in the Pilot, customers shall select the number of Subscription Units the customer will purchase every month to cover their electric distribution needs. The Company will provide the customer with information regarding their previous peak energy use in the past year to aid the customer in selecting the appropriate Subscription Service Level. The customer's Distribution Charges will then be computed as the Customer Charge, plus the Subscribed Units multiplied by the Subscription Unit Charge, plus any applicable Overage Amount or other charges.

Where a customer's demand exceeds their Subscription Level plus the Overage Bandwidth, the customer shall pay an overage fee equal to the Overage Amount multiplied by two times the Subscription Unit Charge. If a customer has an Overage Amount more than three times during the previous six billing periods, or the customer's Overage Amount exceeds 3 kW, the customer's Subscribed Units will automatically be reset to the customer's maximum demand from the past six months rounded up to the nearest 1 kW.

DETERMINATION OF DEMAND FOR DISTRIBUTION

Individual demand, except in unusual cases, will be determined by measurement of the sixty-minute period of greatest kilowatt-hour use during the billing period.

SPECIAL PROVISIONS**CUSTOMER ENROLLMENT**

A customer may exit the Pilot and this Rider at any time for any reason. A customer who exits the Pilot will be removed from this Rider effective with the billing cycle that commences three (3) business days after the date the customer notified the Company of their election to leave the Pilot.

BILL PROTECTION

A customer who exits the Pilot may request a refund for the positive difference between their billed distribution charges under this Rider and the amount of such charges if billed under Rate Schedule RS for up to three months prior to exiting, but no longer than the customer's actual enrollment in the program. The Company will provide such refund within 60 days of customer request.

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 8 – DEFAULT SERVICE SUPPLY – (Continued)

(Applicable to Rate Schedules RS, RH, RA, GS/GM, GMH, AL, SE, SM, SH, UMS and PAL)

DEFAULT SERVICE SUPPLY RATE – (Continued)

Lighting

(Rate Schedules SM, SH and PAL)

Lamp wattage as available on applicable rate schedule.

Wattage	Nominal kWh Energy Usage per Unit per Month	Application Period					
		06/01/2021 through 11/30/2021	12/01/2021 through 05/31/2022	06/01/2022 through 11/30/2022	12/01/2022 through 05/31/2023	06/01/2023 through 11/30/2023	12/01/2023 through 05/31/2023
Supply Charge ¢ per kWh		3.0953	X.XXXX	X.XXXX	X.XXXX	X.XXXX	X.XXXX
Fixture Charge — \$ per Month							
Mercury Vapor							
100	44	1.36	X.XX	X.XX	X.XX	X.XX	X.XX
175	74	2.29	X.XX	X.XX	X.XX	X.XX	X.XX
250	102	3.16	X.XX	X.XX	X.XX	X.XX	X.XX
400	161	4.98	X.XX	X.XX	X.XX	X.XX	X.XX
1000	386	11.95	X.XX	X.XX	X.XX	X.XX	X.XX
High Pressure Sodium							
70	29	0.90	X.XX	X.XX	X.XX	X.XX	X.XX
100	50	1.55	X.XX	X.XX	X.XX	X.XX	X.XX
150	71	2.20	X.XX	X.XX	X.XX	X.XX	X.XX
200	95	2.94	X.XX	X.XX	X.XX	X.XX	X.XX
250	110	3.40	X.XX	X.XX	X.XX	X.XX	X.XX
400	170	5.26	X.XX	X.XX	X.XX	X.XX	X.XX
1000	387	11.98	X.XX	X.XX	X.XX	X.XX	X.XX
Flood Lighting - Unmetered							
70	29	0.90	X.XX	X.XX	X.XX	X.XX	X.XX
100	46	1.42	X.XX	X.XX	X.XX	X.XX	X.XX
150	67	2.07	X.XX	X.XX	X.XX	X.XX	X.XX
250	100	3.10	X.XX	X.XX	X.XX	X.XX	X.XX
400	155	4.80	X.XX	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Cobra Head							
30	11	X.XX	X.XX	X.XX	X.XX	X.XX	X.XX
45	16	0.50	X.XX	X.XX	X.XX	X.XX	X.XX
60	21	0.65	X.XX	X.XX	X.XX	X.XX	X.XX
95	34	1.05	X.XX	X.XX	X.XX	X.XX	X.XX
139	49	1.52	X.XX	X.XX	X.XX	X.XX	X.XX
219	77	2.38	X.XX	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Colonial							
20	7	X.XX	X.XX	X.XX	X.XX	X.XX	X.XX
45	16	X.XX	X.XX	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Contemporary							
40	14	X.XX	X.XX	X.XX	X.XX	X.XX	X.XX
55	20	X.XX	X.XX	X.XX	X.XX	X.XX	X.XX

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ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 8 – DEFAULT SERVICE SUPPLY – (Continued)

(Applicable to Rate Schedules RS, RH, RA, GS/GM, GMH, AL, SE, SM, SH, UMS and PAL)

DEFAULT SERVICE SUPPLY RATE – (Continued)

Lighting — (Continued)

(Rate Schedules SM, SH and PAL)

Lamp wattage as available on applicable rate schedule.

Wattage	Nominal kWh Energy Usage per Unit per Month	Application Period			
		06/01/2023 through 11/30/2023	12/01/2023 through 05/31/2024	06/01/2024 through 11/30/2024	12/01/2024 through 05/31/2025
Supply Charge ¢ per kWh		X.XXXX	X.XXXX	X.XXXX	X.XXXX
		Fixture Charge — \$ per Month			
Mercury Vapor					
100	44	X.XX	X.XX	X.XX	X.XX
175	74	X.XX	X.XX	X.XX	X.XX
250	102	X.XX	X.XX	X.XX	X.XX
400	161	X.XX	X.XX	X.XX	X.XX
1000	386	X.XX	X.XX	X.XX	X.XX
High Pressure Sodium					
70	29	X.XX	X.XX	X.XX	X.XX
100	50	X.XX	X.XX	X.XX	X.XX
150	71	X.XX	X.XX	X.XX	X.XX
200	95	X.XX	X.XX	X.XX	X.XX
250	110	X.XX	X.XX	X.XX	X.XX
400	170	X.XX	X.XX	X.XX	X.XX
1000	387	X.XX	X.XX	X.XX	X.XX
Flood Lighting - Unmetered					
70	29	X.XX	X.XX	X.XX	X.XX
100	46	X.XX	X.XX	X.XX	X.XX
150	67	X.XX	X.XX	X.XX	X.XX
250	100	X.XX	X.XX	X.XX	X.XX
400	155	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Cobra Head					
30	11	X.XX	X.XX	X.XX	X.XX
45	16	X.XX	X.XX	X.XX	X.XX
60	21	X.XX	X.XX	X.XX	X.XX
95	34	X.XX	X.XX	X.XX	X.XX
139	49	X.XX	X.XX	X.XX	X.XX
219	77	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Colonial					
20	7	X.XX	X.XX	X.XX	X.XX
45	16	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Contemporary					
40	14	X.XX	X.XX	X.XX	X.XX
55	20	X.XX	X.XX	X.XX	X.XX

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STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 8 – DEFAULT SERVICE SUPPLY – (Continued)****(Applicable to Rate Schedules RS, RH, RA, GS/GM, GMH, AL, SE, SM, SH, UMS and PAL)****CONTINGENCY PLAN**

In the event Duquesne receives bids for less than all Tranches or the Commission does not approve all or some of the submitted bids or in the event of supplier default, then Duquesne will provide the balance of the default supply for commercial and industrial customers through purchases in the PJM spot markets until such time that a different contingency plan is approved by the Commission. Duquesne will submit to the Commission within fifteen (15) days after any such occurrence an emergency plan to handle any default service shortfall. All costs associated with implementing the contingency plan will be included as part of the DSS described in the section below, "Calculation of Rate."

CALCULATION OF RATE

DSS rates shall be determined based on the formula described in this section. The DSS shall be filed with the Commission no less than sixty (60) days prior to the start of the next Application Period as defined under the Default Service Supply Rate section of this Rider. Rates are reconciled on a semi-annual basis in accordance with the Default Service Supply Rate section of this Rider. The rates shall include an adjustment to reconcile revenue and expense for each Application Period. The DSS shall be determined to the nearest one-thousandth of one (1) mill per kilowatt-hour in accordance with the formula set forth below and shall be applied to all kilowatt-hours billed for default service provided during the billing month:

$$DSS = [(CA + SLR + (DSS_a + E)/S) * F + (DSS_b/S)] * [1/(1 - T)]$$

Where:

- DSS** = Default Service Supply rate, converted to cents per kilowatt-hour, to be applied to each kilowatt-hour supplied to customers taking default service from the Company under this Rider.
- CA** = The weighted average of the winning bids received in a competitive auction for each customer class identified above and described in the "Default Service Supply Rate" section and adjusted for customer class transmission and distribution line losses. The competitive auction shall be conducted as described in "Procurement Process."
- DSS_a** = The total estimated direct and indirect costs incurred by the Company to acquire DSS from any source on behalf of customers described above in the "Procurement Process." The Application Period shall be for each period over which the DSS, as computed, will apply. Projections of the Company's costs to acquire default supply for the Application Period shall include all direct and indirect costs of generation supply to be acquired by the Company from any source plus any associated default service supply-related procurement and administration costs. Default service supply-related costs shall include the cost of preparing the company's default service plan filing and working capital costs associated with default service supply. The Company will recover these costs over the default service plan period as defined in the Commission's order at Docket No. R-2021-3024750.

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STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 9 – DAY-AHEAD HOURLY PRICE SERVICE – (Continued)

(Applicable to Rates GS/GM, GMH, GL, GLH, L and HVPS and Generating Station Service)

MONTHLY CHARGES – (Continued)

PJM Ancillary Service Charges and Other PJM Charges – (Continued)

- PJM_S**= PJM Surcharge is a pass-through of the charges incurred by the Company for grid management and administrative costs associated with membership and operation in PJM. These are the charges incurred by the Company under PJM Schedules 9 and 10 to provide hourly price service.
- R_D** = Reactive supply service charge in \$/MW-day to serve the customer’s load as calculated under the PJM Tariff Schedule 2.
- B_D** = Blackstart service charge in \$/MW-day to serve the customer’s load as calculated under the PJM Tariff Schedule 6A.

Fixed Retail Administrative Charge

FRA = The Fixed Retail Administrative Charge in \$ per MWH. The Fixed Retail Administrative Charge consists of the sum of administrative charges for the suppliers providing hourly price service (as determined by a competitive solicitation process) and for the Company to obtain supply and administer this service. Default service supply-related costs shall include the cost of preparing the company’s default service plan filing and working capital costs associated with default service supply. The Company will recover these costs over the default service plan period as defined in the Commission’s order at Docket No. R-2021-3024750.

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The supplier charges shall be based on the winning bids in the Company’s most recent solicitation for supply of hourly price default service.

The Company’s administrative charges shall be based on an amortization of the costs incurred by the Company to acquire generation supply from any source for the Medium (≥ 200 kW) Customer Class and Large C&I Customer Class during the most recent twelve-month (12-month) period ended May 31st (as determined by amortizing such costs over a 12-month period) plus the amortization of the cost of administering the hourly price service over the duration of the default service plan, including any unbundled costs of preparing the Company’s default service plan filing and working capital costs associated with default service supply.

This charge shall also include the Company’s costs associated with any Commission approved solar contracts and its administration, if applicable, in \$ per MWh. The proceeds of any solar energy, capacity, ancillary services and solar AECs that are acquired and in excess of those allocated to default service suppliers, and sold into the market, will be netted against solar contract costs.

Application Period	FRA \$/MWH
June 1, 2021 through May 31, 2022	\$3.60
June 1, 2022 through May 31, 2023	\$X.XX
June 1, 2023 through May 31, 2024	\$X.XX
June 1, 2024 through May 31, 2025	\$X.XX

STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 10 - STATE TAX ADJUSTMENT****(Applicable to All Rates)**

In addition to the charges provided in this Tariff, a two-part surcharge will apply to all bills rendered by the Company, pursuant to the Pennsylvania Public Utility Commission authorization of March 10, 1970, to compensate the Company for new and increased taxes imposed by the General Assembly.

Part 1 of the surcharge, at a rate of 0.0000% will include Capital Stock Tax, Corporate Net Income Tax, and Public Utility Realty Tax, which will be applied to the distribution charges of customer bills. **(I)**

Part 2 of the surcharge, at a rate of 0.0000% will include Gross Receipts Tax and will be applied to all portions of customer bills.

The Company will recompute the surcharge using the elements prescribed by the Commission's March 10, 1970, authorization:

1. Whenever any of the tax rates used in computing the surcharge is changed, in which case the recomputation shall take into account the changed tax rate.
2. Whenever the Company makes effective increased or decreased rates (other than net energy clause), in which case the recomputation shall take into account the adjustments prescribed by the Commission's March 10, 1970, authorization.
3. On December 22, and each year thereafter.

Every recomputation made pursuant to the above paragraph shall be submitted to the Commission within ten (10) days after the occurrence of the event or date which occasions such recomputation: and if the recomputed surcharge is less than the one then in effect the Company will, and if the recomputed surcharge is more than the one then in effect the Company may, accompany such recomputation with a Tariff or supplement to reflect such recomputed surcharge, the effective date of which, shall be ten (10) days after filing.

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 16 - SERVICE TO NON-UTILITY GENERATING FACILITIES

(Applicable to Rates GM < 25, GM ≥ 25, GMH, GL, GLH and L)

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The following applies to non-utility generating facilities including, but not limited to cogeneration and small power production facilities that are qualified in accord with Part 292 of Chapter I, Title 18, Code of Federal Regulations (qualifying facility). Electric energy will be delivered to a non-utility generating facility in accord with the following:

A. DEFINITIONS

Contract is the signed agreement between the customer and the Company that is executed upon the customer's request to select Rider No. 16 service. Among other things, the Contract specifies the contractual demand levels for Back-Up Service and Supplementary Service that are defined below.

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Supplementary Service is distribution service provided by the Company, inclusive of distribution services included in the applicable monthly customer charge, to a non-utility generating facility and regularly used in addition to that electric energy which the non-utility generating facility generates itself. The Company's regular and appropriate General Service Rates will be utilized for billing for Supplementary Service.

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Back-Up Service is distribution services provided by the Company to a non-utility generating facility during any outage of the non-utility generating facility's electric generating equipment or otherwise, to replace electric energy ordinarily generated by the non-utility generating facility's generating equipment.

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Base Period is the twelve consecutive monthly billing periods applicable to the customer ending one month prior to the installation of new on-site generation or increase in capacity to existing on-site supply.

Supplementary Contract Demand may be established and represents the threshold demand for Supplementary Service to the customer's facility.

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Maintenance Contract Demand is the maximum electrical capacity in kilowatts that the Company shall be required by the contract to deliver to the customer for Back-Up Service and is in addition to Supplementary Contract Demand.

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Peak Period is the period between 12pm and 10pm EST on all days in the months of June through September.

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Supplementary Service Billing Determinants is the kW specified in the Contract with the customer for Supplementary Service.

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Maintenance Demand Service Billing Determinants is the kW specified in the Contract as Maintenance Contract Demand with the customer for Back-Up Service. This Billing Determinant applied every billing period regardless of whether the customer calls upon Back-Up Service during the billing period.

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As-Used Demand Billing Determinant is the kW specified in the Contract as Maintenance Contract Demand that applies if the customer calls upon Back-Up Services during the Peak Period. As-Used Demand Billing Determinant will be set to the Maintenance Contract Demand level if the customer's maximum demand during the Peak Period of the billing period exceeds the Supplementary Contract Demand specified in the Contract.

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STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 16 - SERVICE TO NON-UTILITY GENERATING FACILITIES - (Continued)

(Applicable to Rates GM < 25, GM ≥ 25, GMH, GL, GLH and L)

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A. DEFINITIONS – (Continued)

Distribution Base Period Billing Determinants are the billing demand (kW) for the month in the Base Period corresponding to the current billing month under which the on-site generation is operable. For new customers, the Company will use existing procedures to estimate Base Period Billing Determinants.

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Supply Billing Determinants for customers not being served by an Electric Generation Supplier (“EGS”). Rate GL, GLH, and L shall be the billing determinates for the current billing month then in effect under Rider No. 9 – Day-Ahead Hourly Price Service. Supply Billing Determinants for customers for customers on Rate GS/GM and GMH shall be the billing determinants for the current billing month then in effect under Rider No. 8 – Default Service Supply or Rider No. 9 – Day-Ahead Hourly Price Service, as applicable.

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B. BACK-UP SERVICE

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The Company will supply Back-Up Service at the following rates:

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DISTRIBUTION

A distribution charge of \$3.09 per kW shall be applied to the Back-Up Service Maintenance Demand Billing Determinants.

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The Maintenance Contract Demand distribution charges will be applied in each month based on the customer’s Maintenance Contract Demand without regard to actual usage.

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An additional distribution charge of \$6.79 per kW shall be applied to the Back-Up Service As-Used Contract Demand Billing Determinants. The As-Used Contract Demand distribution charge will be applied in each month based on the customer’s As-Used Contract Demand if the customer calls upon Back-Up service during the Peak Period.

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Overage charges will also apply if the customer exceeds Maintenance Demand by 10% or more. The Maintenance Overage Charge of \$9.88 per kW shall be applied to the difference in actual maximum kW during the billing period and the customer’s Maintenance Contact Demand. No additional charges will apply to the As-Used Contract Demand Charge.

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If actual usage of Back-Up Service exceeds zero for more than 15% of the hours in any Base Period, then those hours above the 15% threshold will be counted toward the billing on the customer’s applicable general service rates, including all ratchets applicable.

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STANDARD CONTRACT RIDERS - (Continued)

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RIDER NO. 16 - SERVICE TO NON-UTILITY GENERATING FACILITIES - (Continued)**(Applicable to Rates GM < 25, GM ≥ 25, GMH, GL, GLH and L)****B. BACK-UP SERVICE – (Continued)**

If a customer's Back-Up Service requirement at any time exceeds the customer's Maintenance Contract Demand by 5% or more, the actual Back-Up Service requirement provided, measured in kW demand will become the customer's new Maintenance Contract Demand for the remaining term of the back-up contract. If a customer's actual Back-Up Service requirement provided at any time exceeds the customer's Maintenance Contract Demand by 10% or more, the customer will be assessed a fee equal to the difference between the actual Back-Up Service provided at the time during the billing period and the Maintenance Contract Demand multiplied by the Overage Charge (\$9.88).

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(C)**C. INTERCONNECTION**

Each non-utility generating facility will be required to install at its expense or pay in advance to have the Company install interconnection equipment and facilities which are over and above that equipment and facilities required to provide electric service to the non-utility generating facility according to the Company's General Service Rates, except as noted below. Any such equipment to be installed by the non-utility generating facility must be reviewed and approved in writing by the Company prior to installation. Nothing in this Rider shall exempt a new customer from the application of Rule No. 7 and Rule No. 9 regarding Supply Line Extensions and Relocation of Facilities.

However, customers may elect to pay the cost of existing or newly required transformation equipment that is over and above that equipment necessary for the Company to supply the customer with its contracted Supplemental Power via a monthly charge rather than in total at the onset of the contract. The monthly charge for transformation equipment for customers with contract demand under this rider of 5,000 kW or more will be determined by the Company on a case-by-case basis.

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STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 19 – COMMUNITY DEVELOPMENT FOR NEW LOAD

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(Applicable to Rate Schedules GS/GM, GL, and L)

AVAILABILITY

This Rider is available to customers taking distribution service under Rate GM < 25, GM ≥ 25, GL, or L. For new services, the customer or applicant must have a projected load of at least 10 kW and must apply for the Rider prior to the service being energized. For existing services, the customer must reasonably project a peak load increase of at least 10 kW and apply for the Rider before the load growth occurs. The Rider will apply no sooner than thirty (30) days after the customer provides to the Company written notice of its desire to be placed on the Rider. The Company reserves the right to decline to enroll any customer or applicant in this Rider, at the Company's sole discretion. Customers taking service under this Rider are not eligible for any other distribution rate discount.

DEFINITIONS

Service Location. A single or contiguous premises that has or will have one or more delivery points for distribution service billed by the Company under a single account.

Brownfield Site. A Service Location where the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Requires documentation either by providing a copy of the pertinent sections of the ASTM E1903-97 Phase II Site Assessment documenting the site contamination or by providing a letter from a local, state or federal regulatory agency confirming the site is classified as a Brownfield by that agency.

Site Expansion. A Service Location where the Company has not previously provided service, or where the service previously provided by the Company was not used for substantially the same type of operation or was terminated at least twelve (12) months before the customer's contractually specified effective date for service under this rider. This condition is waived for existing Service Locations where an entity has assumed operation of a Service Location from a customer which has ceased operations as a result of dissolution, so long as the formation of the entity did not occur as a result of merger, joint venture, acquisition and/or any other variation of combined business structures with the former customer at the service location. In any event, the completed application for the rider must be made within six (6) months from the later of the date: (1) the customer first received service from the Company; or (2) the date the customer received its sales tax exemption certificate from the Commonwealth of Pennsylvania.

Manufacturing Sales Tax Exemption Certificate. Pennsylvania Sales Tax Blanket Exemption Certificate filed by the customer with the Company showing the address of the Service Location and certifying that more than fifty (50) percent (on an annual basis) of the service purchased by the customer for the Service Location is exempt from sales tax because it is used in manufacturing operations, shipbuilding operations, or ship cleaning operations.

Employment Report. The "Employer's Report for Unemployment Compensation" (PA Form UC-2) as filed by the customer with the Office of Employment Security, Department of Labor and Industry, Commonwealth of Pennsylvania and as defined by 43 P.S. 753 [d].

STANDARD CONTRACT RIDERS - (Continued)

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RIDER NO. 19 – COMMUNITY DEVELOPMENT FOR NEW LOAD – (Continued)

(Applicable to Rate Schedules GS/GM, GL, and L)

MONTHLY RATE

DISTRIBUTION CHARGES

Rider No. 19 provides a percent discount to monthly demand charges for base distribution services included in Rates GM < 25, GM ≥ 25, GL, and L during the months of January through May and October through November. The percent discount declines ratably over five years as follows.

2022 Percent Discount	25%
2023 Percent Discount	20%
2024 Percent Discount	15%
2025 Percent Discount	10%
2026 Percent Discount	5%

This Rider applies only to base distribution services. All other applicable charges and Riders will be charged as designed.

QUALIFICATIONS

Customers and applicants requesting service under this Rider shall file with the Company, before the effective date of the Rider for the Service Location, a Manufacturing Sales Tax Exemption Certificate, as defined above, for the Service Location. Customer also files with the Company copies of the Employment Reports, as defined above, for the Service Location at the time of application.

TRANSFER OF OWNERSHIP

The Company will only apply the Rider to the customer's base distribution charges for the term of contract. If, during the term of contract, the ownership of the Service Location changes, the Company may continue to apply the Rider to the new owner's bills for the Service Location. If the Company continues to apply the Rider in such circumstances, the Company shall apply the Rider to the new owner's bills for the Service Location as if the new owner had been on the Rider for the Service Location for the same period of time as was the previous owner.

STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 21 – NET METERING SERVICE****(Applicable to Rates RS, RH, RA, GS/GM, GMH, GL, GLH and L)****(C)****PURPOSE**

This Rider sets forth the eligibility, terms and conditions applicable to Customers with installed qualifying renewable customer-owned generation using a net metering system.

APPLICABILITY

This Rider applies to renewable customer-generators served under Rate Schedules RS, RH, RA, GS/GM, GMH, GL, GLH and L who install a device or devices which are, in the Company's judgment, subject to Commission review, a bona fide technology for use in generating electricity from qualifying Tier I or Tier II alternative energy sources pursuant to Alternative Energy Portfolio Standards Act No. 2004-213 (Act 213) or Commission regulations and which will be operated in parallel with the Company's system. This Rider is available to installations where any portion of the electricity generated by the renewable energy generating system offsets part or all of the customer-generator's requirements for electricity. A renewable customer-generator is a non-utility owner or operator of a net metered generation system with a nameplate capacity of not greater than 50 kilowatts if installed at a residential service (Rate RS, RH or RA) or not larger than 3,000 kilowatts at other customer service locations (Rate GS/GM, GMH, GL, GLH and L), except for Customers whose systems are above three megawatts and up to five megawatts who make their systems available to operate in parallel with the Company during grid emergencies as defined by the regional transmission organization or where a micro grid is in place for the primary or secondary purpose of maintaining critical infrastructure such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities provided that technical rules for operating generators interconnected with facilities of the Company have been promulgated by the Institute of Electrical and Electronic Engineers ("IEEE") and the Commission.

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Qualifying renewable energy installations are limited to Tier I and Tier II alternative energy sources as defined by Act 213 and Commission Regulations. The Customer's equipment must conform to the Commission's Interconnection Standards and Regulations pursuant to Act 213. This Rider is not applicable when the source of supply is service purchased from a neighboring electric utility under Borderline Service.

Service under this Rider is available upon request to renewable customer-generators on a first come, first served basis so long as the total rated generating capacity installed by renewable customer-generator facilities does not adversely impact service to other Customers and does not compromise the protection scheme(s) employed on the Company's electric distribution system.

METERING PROVISIONS

A Customer may select one of the following metering options in conjunction with service under applicable Rate Schedule RS, RH, RA, GS/GM, GMH, GL, GLH and L.

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1. A customer-generator facility used for net metering shall be equipped with a single bi-directional meter that can measure and record the flow of electricity in both directions at the same rate. A dual meter arrangement may be substituted for a single bi-directional meter at the Company's expense.

STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 21 – NET METERING SERVICE – (Continued)****(Applicable to Rates RS, RH, RA, GS/GM, GMH, GL, GLH and L)****(C)****METERING PROVISIONS - (Continued)**

2. If the customer-generator's existing electric metering equipment does not meet the requirements under option (1) above, the Company shall install new metering equipment for the customer-generator at the Company's expense. Any subsequent metering equipment change necessitated by the customer-generator shall be paid for by the customer-generator. The customer-generator has the option of utilizing a qualified meter service provider to install metering equipment for the measurement of generation at the customer-generator's expense. Additional metering equipment for the purpose of qualifying alternative energy credits owned by the customer-generator shall be paid for by the customer-generator. The Company shall take title to the alternative energy credits produced by a customer-generator where the customer-generator has expressly rejected title to the credits. In the event that the Company takes title to the alternative energy credits, the Company will pay for and install the necessary metering equipment to qualify the alternative energy credits. The Company shall, prior to taking title to any alternative energy credits, fully inform the customer-generator of the potential value of those credits and options available to the customer-generator for their disposition.
3. Meter aggregation on properties owned or leased and operated by a customer-generator shall be allowed for purposes of net metering. Meter aggregation shall be limited to meters located on properties within two (2) miles of the boundaries of the customer-generator's property. Meter aggregation shall only be available for properties located within the Company's service territory. Physical meter aggregation shall be at the customer-generator's expense. The Company shall provide the necessary equipment to complete physical aggregation. If the customer-generator requests virtual meter aggregation, it shall be provided by the Company at the customer-generator's expense. The customer-generator shall be responsible only for any incremental expense entailed in processing his account on a virtual meter aggregation basis.

BILLING PROVISIONS

The following billing provisions apply to customer-generators in conjunction with service under applicable Rate Schedule RS, RH, RA, GS/GM, GMH, GL, GLH and L:

(C)

1. The customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer during the billing period at the full retail rate consistent with Commission regulations. If a customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the full retail rate. Any excess kilowatt hours shall continue to accumulate for the 12 month period ending May 31. On an annual basis, the Company will compensate the customer-generator for kilowatt-hours received from the customer-generator in excess of the kilowatt hours delivered by the Company to the customer-generator during the preceding year at the Company's Price To Compare consistent with Commission regulations. For customer-generators on Rider No. 9 – Day-Ahead Hourly Price Service, the Price To Compare shall be determined as an average for the twelve (12) month period in accordance with Rider No. 9 and Appendix A – Transmission Service Charges. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

(C)**(C) – Indicates Change****ISSUED: APRIL 16, 2021****EFFECTIVE: JUNE 15, 2021**

STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 21 – NET METERING SERVICE – (Continued)****(Applicable to Rates RS, RH, RA, GS/GM, GMH, GL, GLH and L)****(C)****BILLING PROVISIONS - (Continued)**

2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
3. For customer-generators involved in virtual meter aggregation programs, a credit shall be applied first to the meter through which the generating facility supplies electricity to the distribution system, then through the remaining meters for the customer-generator's account equally at each meter's designated rate. Virtual meter aggregation is the combination of readings and billing for all meters regardless of rate class on properties owned or leased and operated by a customer-generator by means of the Company's billing process, rather than through physical rewiring of the customer-generator's property for a physical, single point of contact. The customer-generators are responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

**BILLING PROVISIONS FOR
ELECTRIC VEHICLE TIME-OF-USE PILOT PROGRAM ("EV-TOU") CUSTOMER GENERATORS****(Applicable to Rates RS, RH, RA, GS/GM and GMH)**

The following billing provisions apply to customer-generators that take service on Rider No 8 – Default Service Supply and are on EV-TOU rates.

1. The EV-TOU customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer during the billing period at the full retail rate consistent with Commission regulations. If an EV-TOU customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the Company will maintain an active record of the excess kilowatt hours produced at the customer-generators premise in a "bank". If an EV-TOU customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the EV-TOU customer generator's usage in a subsequent billing period at the full retail rate. If, in a subsequent billing period, a customer consumes more electricity than produced, kilowatt-hours will be pulled from the customer's bank on a first in first out basis. Any excess kilowatt hours shall continue to accumulate and credit against usage for the 12 month period ending May 31st. On an annual basis, the Company will compensate the customer-generator for kilowatt-hours remaining in the bank on May 31st, at the applicable Price To Compare at the time the excess kilowatt-hours were banked. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 21 – NET METERING SERVICE – (Continued)****(Applicable to Rates RS, RH, RA, GS/GM, GMH, GL, GLH and L)****(C)****BILLING PROVISIONS FOR
ELECTRIC VEHICLE TIME-OF-USE PILOT PROGRAM (“EV-TOU”) CUSTOMER GENERATORS****(Applicable to Rates RS, RH, RA, GS/GM and GMH)****- (Continued)**

1. If the Company supplies more kilowatt-hours of electricity than the customer-generator supplies during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
3. If an eligible customer-generator wishes to no longer be enrolled in the EV-TOU Pilot Program and switches to the standard default service supply product, any excess kilowatt hours banked and remaining from the EV-TOU period will be used, as applicable, for the remaining portion of the 12 month period ending May 31 and the Company shall compensate for any excess kilowatt hours that are banked at the Price To Compare in effect at the time.

NET METERING PROVISIONS FOR SHOPPING CUSTOMERS

1. Customer-generators may take net metering services from EGSs that offer such services.
2. If a net-metering customer takes service from an EGS, the Company will credit the customer for distribution charges for each kilowatt hour produced by the customer-generator, up to the total amount of kilowatt-hours delivered to the customer by the Company during the billing period. If a customer-generator supplies more electricity to the electric distribution system than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator’s usage in subsequent billing periods at the Company’s distribution rates. Any excess kilowatt hours shall continue to accumulate for the 12 month period ending May 31. Any excess kilowatt hours at the end of the 12 month period will not carry over to the next year for distribution charge purposes. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
3. If the Company delivers more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company’s system during the billing period, all charges of the applicable rate schedule shall be applied to the net kilowatt-hours of electricity that the Company delivered. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 21 – NET METERING SERVICE – (Continued)****(Applicable to Rates RS, RH, RA, GS/GM, GMH, GL, GLH and L)****(C)****NET METERING PROVISIONS FOR SHOPPING CUSTOMERS – (Continued)**

4. Pursuant to Commission regulations, the credit or compensation terms for excess electricity produced by customer-generators who are customers of EGSs shall be stated in the service agreement between the customer-generator and the EGS. The Company will provide the customer-generator with a statement of monthly kilowatt hour usage for the 12 month period ending May 31 for the purpose of the customer-generator seeking credit or compensation from the EGS.
5. If a customer-generator switches electricity suppliers, the Company shall treat the end of the service period as if it were the end of the year.

APPLICATION

Customer-generators seeking to receive service under the provisions of this Rider must submit a written application to the Company demonstrating compliance with the Net Metering Rider provisions and quantifying the total rated generating capacity of the customer-generator facility.

MINIMUM CHARGE

The Minimum Charges under Rate Schedule RS, RH, RA, GS/GM, GMH, GL, GLH and L apply for installations under this Rider.

(C)**RIDERS**

Bills rendered by the Company under this Rider shall be subject to charges stated in any other applicable Rider.

STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 22 – DISTRIBUTION SYSTEM IMPROVEMENT CHARGE****(Applicable to All Rates)**

In addition to the net charges provided for in this Tariff, a charge of 0.00 % will apply consistent with the Commission Order entered September 15, 2016, at Docket No. P-2016-2540046 approving the Distribution System Improvement Charge (“DSIC”).

(D)**GENERAL DESCRIPTION****PURPOSE**

To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide the Company with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

ELIGIBLE PROPERTY

The DSIC-eligible property will consist of the following:

- Poles and towers (account 364);
- Overhead conductors (account 365) and underground conduit and conductors (accounts 366 and 367);
- Line transformers (account 368) and substation equipment (account 362);
- Any fixture or device related to eligible property listed above including insulators, circuit breakers, fuses, reclosers, grounding wires, cross arms and brackets, relays, capacitors, converters and condensers;
- Unreimbursed costs related to highway relocation projects where an electric distribution company must relocate its facilities; and
- Other related capitalized costs.

EFFECTIVE DATE

The DSIC will become effective October 1, 2016.

STANDARD CONTRACT RIDERS - (Continued)**(C)****RIDER NO. 23 – HOME CHARGING PILOT PROGRAM****(Applicable to Rates RS, RH and RA)****PURPOSE**

This Rider sets forth the eligibility, terms, and conditions applicable to customers participating in the Company's voluntary residential Home Charging Pilot (the "Program").

APPLICABILITY

Available to residential customers served under Rate Schedules RS, RH and RA who:

- a. own a single-family home, defined as a detached single-family home, townhome/row house, or duplex ("Service Address");
- b. have an active Duquesne Light residential electric service account with no past due bills at the Service Address;
- c. have a personal garage or private driveway at Service Address suitable, in the Company's sole judgment, for the installation and operation of an electric vehicle ("EV") level 2 charging station ("Charging Station") and related equipment; and
- d. own or lease an EV which is registered to the customer's Service Address.

The Program is available to up to 125 new participants per calendar year on a first-come, first-served basis. The Company may decline to enroll any customer at the Company's sole discretion.

MONTHLY RATE

In addition to any applicable charges for electric delivery and supply, participating customers shall pay a monthly Program Charge of \$21.17.

PROGRAM DESCRIPTION

Through the Program, Duquesne Light shall provide, own, and maintain a Charging Station at the participating customer's Service Address for the duration of the customer's participation in the Program. The customer shall select the Charging Station from a list of options approved by Duquesne Light. The Charging Station shall be installed at a mutually-agreeable location at the Service Address by Duquesne Light's third-party contractor(s). The Company shall pay the Covered Amount (as defined below) toward costs associated with installing the Charging Station. Any costs above the Covered Amount shall be at the customer's expense.

STANDARD CONTRACT RIDERS - (Continued)**(C)****RIDER NO. 23 – HOME CHARGING PILOT PROGRAM – (Continued)****(Applicable to Rates RS, RH and RA)****PROGRAM DESCRIPTION – (Continued)**

“Covered Amount:” The Covered Amount shall be up to \$2,000 for customers with household incomes equal to or less than 150% of the Federal Poverty Level, or up to \$500 for all other customers. For customers with household incomes equal to or less than 150% of the Federal Poverty Level, the Covered Amount may apply to Charging Station installation costs, as well as costs of electrical upgrades at the customer’s residence (e.g., new electrical panel or breakers) necessary to support Charging Station installation and operation. For all other customers, the Covered Amount may apply only to Charging Station installation costs.

In addition to the foregoing requirements, participating customers shall:

- a. Execute and abide by the Home Charging Pilot Customer Agreement, with a minimum term of five years.
- b. Have and maintain wireless internet (“Wi-Fi”) service at the Service Address with sufficient signal at the Charging Station location.
- c. Share charging data with Duquesne Light (and provide any authorizations required to accommodate such sharing) via the applicable Charging Station vendor.
- d. Promptly notify Duquesne Light in the event the Charging Station fails to operate or otherwise requires repair, except for minor issues remedied by the customer pursuant to (e) herein.
- e. Make reasonable efforts to remedy minor issues with the Charging Station that do not require qualified technicians to address, including but not limited to, the resetting of a tripped circuit breaker or assisting with software or Wi-Fi interconnectivity issues.
- f. Establish and maintain an account with the applicable Charging Station vendor and for wireless internet connectivity to enable communication between the Charging Station and Charging Station vendor’s hardware and software.
- g. Use the Charging Station only in accordance with the manufacturer’s applicable recommendations.
- h. Maintain the area surrounding the Charging Station. See also Rule No. 23 herein.
- i. Provide Duquesne Light with reasonable access to the Charging Station. See also Rule No. 22 herein.
- j. Upon Duquesne Light’s request, participate in surveys and provide feedback about the Program.

Upon conclusion of the Home Charging Pilot Customer Agreement Term, except in the event of customer default or early termination as discussed below, ownership of the Charging Station shall pass automatically to customer.

In the event of customer default or early termination, the customer shall pay a sum equal to the number of months remaining in the Home Charging Pilot Customer Agreement Term multiplied by the Monthly Charge per Charging Station, plus a one-time fee of \$200; and Duquesne Light may remove the Charging Station from the Service Address.

STANDARD CONTRACT RIDERS - (Continued)**(C)****RIDER NO. 24 – FLEET CHARGING PILOT PROGRAM****(Applicable to Rates GS/GM, GMH, GL, GLH and L)****PURPOSE**

This Rider sets forth the eligibility, terms, and conditions applicable to customers participating in the Company's voluntary Fleet Charging Pilot (the "Program").

APPLICABILITY

Available to customers served under Rate Schedules GS/GM, GMH, GL, GLH, and L that:

- a. own, lease, or operate a fleet of at least six on-road vehicles;
- b. demonstrate that electric vehicles are currently in-use or have been purchased for use at the customer's premises ("Service Address");
- c. own or lease the Service Address, and demonstrate site control, suitable, in the Company's sole judgement, for the installation and operation of level 2 electric vehicle charging stations ("Charging Stations") and related equipment.

The Program is available to up to twelve (12) new customers per calendar year on a first-come, first-served basis. The Company may decline to enroll any customer at the Company's sole discretion.

MONTHLY RATE

In addition to any applicable charges for electric delivery and supply, participating customers shall pay the following applicable monthly charge per charging station port:

- Bundled Option: \$63.24
- Pre-Pay Option: \$28.82
- Customer-Supplied Charging Station Option: No charge

Customers will select one Program Option for all charging ports subject to the Program at the Service Address for the duration of the customer's participation in the Program.

STANDARD CONTRACT RIDERS - (Continued)**(C)****RIDER NO. 24 – FLEET CHARGING PILOT PROGRAM – (Continued)****(Applicable to Rates GS/GM, GMH, GL, GLH and L)****PROGRAM DESCRIPTION**

Through the Program, Duquesne Light shall provide electric vehicle charging services consistent with the Program Option selected by the customer.

- For customers participating in the Bundled Option and the Pre-Pay Option, Duquesne Light shall provide, own, and maintain Charging Stations at the Service Address, as well as electrical equipment reasonably necessary to connect the Charging Stations to the customer's Service Point ("Make-Ready Infrastructure"), for the duration of the customer's participation in the Program. The customer shall select the Charging Stations from a list of options approved by Duquesne Light. The Charging Stations shall be installed at a mutually-agreeable location at the Service Address by Duquesne Light's third-party contractor(s). Additionally, for customers participating in the Pre-Pay Option, the customer shall pay the Company's costs of the Charging Station in addition to the applicable monthly charge identified herein.
- For customers participating in the Customer-Supplied Charging Station Option, the customer shall provide, install, own, and maintain the Charging Stations at a mutually-agreeable location at the Service Address; and the Company shall own and maintain the Make-Ready Infrastructure.

In addition to the foregoing requirements, participating customers shall:

- a. Execute and abide by the Fleet Charging Pilot Customer Agreement, with a minimum term of ten (10) years.
- b. Host Charging Stations with a minimum total of four (4) charging station ports per participating Service Address.
- c. Share charging data with Duquesne Light (and provide any authorizations required to accommodate such sharing) via the applicable Charging Station vendor.
- d. Promptly notify Duquesne Light in the event the Charging Station fails to operate or otherwise requires repair, except for minor issues remedied by the customer pursuant to (e) herein.
- e. Make reasonable efforts to remedy minor issues with the Charging Station that do not require qualified technicians to address, including but not limited to, the resetting of a tripped circuit breaker or assisting with software or Wi-Fi interconnectivity issues.
- f. Use the Charging Station only in accordance with the manufacturer's applicable recommendations.
- g. Grant Duquesne Light any rights-of-way or easements deemed necessary. See also Rule No. 22.1 herein.
- h. Maintain the area surrounding the Charging Station. See also Rule No. 23 herein.
- i. Provide Duquesne Light with reasonable access to the Charging Station. See also Rule No. 22 herein.
- j. Upon Duquesne Light's request, participate in surveys and provide feedback about the Program.

STANDARD CONTRACT RIDERS - (Continued)**(C)****RIDER NO. 24 – FLEET CHARGING PILOT PROGRAM – (Continued)****(Applicable to Rates GS/GM, GMH, GL, GLH and L)****PROGRAM DESCRIPTION – (Continued)**

For customers participating in the Bundled and Pre-Pay Options: Upon conclusion of the Fleet Charging Pilot Agreement Term, except in the event of customer default or early termination as discussed below, ownership of the Charging Station and Make Ready shall pass automatically to customer.

For all customers: Customers that leave the program prematurely will be required to purchase the Make Ready and Charging Stations, as applicable, at the remaining undepreciated value of the equipment; or alternatively, to have the Company remove the infrastructure, and reimburse the Company's costs of removal and stranded equipment (if any).

STANDARD CONTRACT RIDERS - (Continued)**(C)****RIDER NO. 25 – NEW BUSINESS STIMULUS****(Applicable to Rates GS/GM and GMH)****AVAILABILITY**

The New Business Stimulus Rider (“NBSR”) is available to new small and medium business customers who start new electric service for a retail business in a Vacant Retail Storefront located within a Local Neighborhood Commercial (LNC) district, a Qualified Low-Income Census Tracts (QCT) district, and/or a Neighborhood Assistance Program (NAP) district.

PROGRAM TERMS

Enrolled customers will receive a 30% discount on variable base distribution charges for a period of no more than two (2) years from commencing service or until December 31, 2024, whichever occurs earlier. Customers taking service under the NBSR are not eligible for any other distribution rate discount.

DEFINITIONS

Vacant Retail Storefront: a brick-and-mortar location intended for retail business operations that: (a) will be open to the public, (b) has not received active electric service for thirty (30) or more days prior to the request to commence service, and (c) will receive service at the same voltage and phase as the previous customer. For the purposes of the NBSR, retail business operations will include businesses that offer goods and/or services using in-person storefront locations. These businesses will include boutiques, cafes, restaurants, bars or taverns, gyms, fitness centers, professional services providers, childcare and early education centers, salons and barber shops, and other retailers which are typically found in Main Street business districts.

Local Neighborhood Commercial (LNC) District: area(s) identified as LNC by the City of Pittsburgh Code of Ordinances.

Qualified Low-Income Census Tracts (QCT) District: area(s) identified as QCT by the United States Department of Housing and Urban Development.

Neighborhood Assistance Program (NAP) District: area(s) identified as NAP by the United States Department of Housing and Urban Development.

STANDARD CONTRACT RIDERS - (Continued)**(C)****RIDER NO. 26 – CRISIS RECOVERY PROGRAM****(Applicable to Rates GS/GM and GMH)****AVAILABILITY**

The Crisis Recovery Program (“CRP”) is available to existing small and medium business customers that meet the eligibility requirements listed in the Program Terms and Conditions of this Rider. The CRP provides eligible customers with a 25% waiver of their delinquent account balance and/or an 18-month payment arrangement on the delinquent account balance.

DEFINITIONS

COVID-19 pandemic: The World Health Organization (WHO) and the Centers for Disease Control and Prevention’s (CDC) declaration of a novel coronavirus (COVID-19), which resulted in a state-wide disaster emergency proclamation by the Pennsylvania Governor pursuant to 35 Pa. C.S. § 7301(c) on or about March 6, 2020.

Frozen period: The time in which the customer’s delinquent balance will not become due, beginning with the first bill issued six (6) or more days following enrollment, and ending the calendar day following the due date of the sixth bill issued since enrollment.

PROGRAM TERMS AND CONDITIONS

Eligible customers are required to demonstrate that they accumulated an account balance as a result of the COVID-19 pandemic.

Enrolled customers will have their delinquent account balance frozen at the time of enrollment, which will remain frozen for six (6) billing cycles.

If the enrolled customer pays the non-frozen portion of their account balance in full by the due date of the sixth bill issued during the frozen period, 25% of the customer’s delinquent account balance will be waived, and the customer will be issued an 18-month payment arrangement on the remaining account balance. Customers can agree to shorter payment arrangement terms.

Failure to pay the non-frozen portion in full by the due date of the sixth bill issued during the frozen period will result in the customer receiving an 18-month payment arrangement on the full delinquent balance. Customers can agree to shorter payment arrangement terms.

Enrollment into the CRP shall end on June 30, 2022.

Customers who are actively enrolled into the CRP are not eligible for any other rate discount.

APPENDIX A – (Continued)

TRANSMISSION SERVICE CHARGES – (Continued)

(Applicable to All Rates)

MONTHLY RATES – (Continued)

Rate Class	Energy Charge \$/kWh	Demand Charge \$/kW	Monthly Charge Per Fixture	Monthly Charge Per Fixture	Monthly Charge Per Fixture	
						Rate Class
By Wattage			SH	PAL	SM	
Flood Lighting - Unmetered						
70			—	\$0.01	—	
100			—	\$0.02	—	
150			—	\$0.02	—	
250			—	\$0.04	—	
400			—	\$0.06	—	
Light-Emitting Diode (LED) — Cobra Head						
30			\$0.00	\$0.00	\$0.00	(C) (C) (C)
45			\$0.00	\$0.01	\$0.01	(C)
60			\$0.02	\$0.01	\$0.01	
95			\$0.03	\$0.01	\$0.01	
139			\$0.04	\$0.02	\$0.02	
219			\$0.06	\$0.03	\$0.03	
						(C)
Light-Emitting Diode (LED) — Colonial						
20			—	\$0.00	\$0.00	(C) (C)
45			—	\$0.00	\$0.00	(C) (C)
Light-Emitting Diode (LED) — Contemporary						
40			—	\$0.00	\$0.00	(C) (C)
55			—	\$0.00	\$0.00	(C) (C)

BILLING DEMAND

Billing Demand subject to Transmission Service Charges for customers taking service under Rate Schedules GS/GM and GMH shall be the same as that determined for distribution and supply charges under the applicable rate schedules.

Billing Demand subject to Transmission Service Charges for Customers taking service under Rate Schedules GL, GLH, L, HVPS and UMS shall be the customer's daily network service coincident peak load contribution in kW. This quantity is determined based on the customer's load coincident with the annual peak of the Duquesne Zone (single coincident peak) as defined in the PJM Tariff Section 34.1.

ANNUAL UPDATE

The Transmission Service Charges (TSC) defined herein will be updated effective June 1st of each calendar year or more often upon determination that the rates then in effect would result in a significant over or under collection. On or about May 1st, the Company will file revised TSC rates with the PA Public Utility Commission (Commission) defining rates in effect from June 1 to May 31 of the following year, the computation year. These rates shall be determined based on the projected revenue requirement for the computation year, the projected cost of PJM charges and the over or under collection of expenses based on actual TSC revenue and expense incurred up to March 1 of each filing year. The revenue

(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021



SCHEDULE OF RATES

For Electric Service in Allegheny and Beaver Counties

(For List of Communities Served, see Pages No. 4 and 5)

Issued By

DUQUESNE LIGHT COMPANY

411 Seventh Avenue
Pittsburgh, PA 15219

Mark E. Kaplan

Interim President and Chief Executive Officer

ISSUED: April 16, 2021

EFFECTIVE: June 15, 2021

Filed at Docket No. R-2021-3024750

NOTICE

THIS TARIFF SUPPLEMENT ADDS PAGES AND RIDERS, MAKES CHANGES TO THE TABLE OF CONTENTS, RULES AND REGULATIONS, RATE SCHEDULES, RIDER MATRIX, RIDERS AND APPENDIX A AND MAKES INCREASES AND DECREASES TO THE RATES CONTAINED IN THE RATE SCHEDULES AND RIDERS.

See Page Two

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES

<u>List of Modifications Made by this Tariff</u>	<u>First Revised Pages No. 2A through Original Page No. 2G Cancelling Original Pages No. 2A – 2G</u>
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Original Pages No. 2H – 2L

Original Page No. 2H through Original Page No. 2L have been added to Tariff No. 25 to accommodate the List of Modifications.

Original Page No. 3A has been added to the Table of Contents and therefore to Tariff No. 25.

Original Page No. 26A has been added to the rules section and therefore to Tariff No. 25.

Original Page No. 34A has been added to the rules section and therefore to Tariff No. 25.

Original Page No. 87A has been added to the Rider Matrix section and therefore to Tariff No. 25.

Original Page No. 92A has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 92B has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 97A has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 124A has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 128A has been added to the rider section and therefore to Tariff No. 25.

Original Page No. 141A through Original Page No. 141G have been added to the rider section and therefore to Tariff No. 25.

<u>Table of Contents</u>	<u>Fourth Revised Page No. 3 Cancelling Third Revised Page No. 3</u>
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Original Page No. 2H through Original Page No. 2L have been added to Tariff No. 25 to accommodate the List of Modifications.

Rider No. 4 – Federal Tax Adjustment Clause has been added to Tariff No. 25 and to the Table of Contents.

Original Page No. 87A has been added to the Table of Contents to reflect the additional page added to the Rider Matrix (Pages No. 87-87A).

Original Page No. 92B has been added to the Table of Contents to reflect the addition of Rider No. 4 – Federal Tax Adjustment Clause (Pages No. 92–92B).

Rider No. 7 – Residential Subscription Service Pilot has been added to Tariff No. 25 and to the Table of Contents.

Original Page No. 97A has been added to the Table of Contents to reflect the additional page added to Rider No. 7 – Residential Subscription Service Pilot (Pages No. 97-97A).

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)

Table of Contents Fourth Revised Page No. 3
Cancelling Third Revised Page No. 3

Table of Contents information previously found on Third Revised Page No. 3, Cancelling Second Revised Page No. 3 has been moved to Original Page No. 3A to accommodate the additional Riders added to Tariff No. 25.

Table of Contents Original Page No. 3A

Table of Contents information previously found on Third Revised Page No. 3, Cancelling Second Revised Page No. 3 has been moved to Original Page No. 3A to accommodate the additional Riders added to Tariff No. 25.

Original Page No. 124A has been added to the Table of Contents to reflect the additional page added to Rider No. 16 – Service to Non-Utility Generating Facilities (Pages No. 123-124A).

Rider No. 19 – Community Development for New Load has been added to Tariff No. 25 and to the Table of Contents.

Administrative update to the page numbering on the Table of Contents page. Rider No. 21 - Net Metering Service now reflects the addition of Page No. 136A which was added and approved in the Company's DSP IX proceeding at Docket No. P-2020-3019522, Order entered January 14, 2021.

Rider No. 23 - Home Charging Pilot Program has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 24 – Fleet Charging Pilot Program has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 25 – New Business Stimulus has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 26 – Crisis Recovery Program has been added to Tariff No. 25 and to the Table of Contents.

Rules and Regulations First Revised Page No. 7
The Electric Service Tariff Cancelling Original Page No. 7
3.1 Definitions
(2) Applicant

Language has been added to clarify that the definition of "Applicant" includes non-residential applicants.

Rules and Regulations First Revised Page No. 11
Contracts, Deposits and Advance Payments Cancelling Original Page No. 11
Rule No. 5 - Deposits and Advance Payments

Language has been modified to reflect that residential customers/applicants are permitted to pay their deposit in four (4) twenty-five percent (25%) installments.

Language has been modified to clarify security deposits for non-residential customers/applicants.

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)

<u>Rules and Regulations</u>	<u>First Revised Page No. 13</u>
<u>Installation of Service</u>	<u>Cancelling Original Page No. 13</u>
<u>Rule No. 6.1 - Service Point</u>	

Language has been revised to accommodate the Company's proposed transportation electrification programs.

<u>Rules and Regulations</u>	<u>First Revised Page No. 14</u>
<u>Installation of Service</u>	<u>Cancelling Original Page No. 14</u>
<u>Rule No. 7 - Supply Line Extensions</u>	

	<u>First Revised Page No. 15</u>
	<u>Cancelling Original Page No. 15</u>

	<u>First Revised Page No. 16</u>
	<u>Cancelling Original Page No. 16</u>

Language has been modified to clarify that both customers and applicants for service are subject to tariff cost commitment requirements.

Language has been modified to allow applicants (e.g., developers) to pay Contribution in Aid of Construction ("CIAC") on behalf of the ultimate customer.

<u>Rules and Regulations</u>	<u>First Revised Page No. 19</u>
<u>Installation of Service</u>	<u>Cancelling Original Page No. 19</u>
<u>Rule No 10 - One Service of A Kind</u>	

Language has been modified to remove obsolete cross-reference.

<u>Rules and Regulations</u>	<u>Second Revised Page No. 26</u>
<u>Measurement and Use of Service</u>	<u>Cancelling First Revised Page No. 26</u>
<u>Rule No. 16.1 - Interconnection, Safety and Reliability Requirements</u>	

New Rule No. 16.1 Interconnection, Safety and Reliability Requirements has been added to the tariff to clarify and memorialize the Company's existing process for customer generation interconnection (including facilities not eligible for net metering).

Rule No. 18.1 – Electric Vehicle Charging and Rule No. 19 – Continuity and Safety, previously found on First Revised Page No. 26, Cancelling Original Page No. 26 have been moved to Original Page No. 26A to accommodate the addition of Rule No. 16.1 – Interconnection, Safety and Reliability Requirements on Second Revised Page No. 26, Cancelling First Revised Page No. 26.

LIST OF MODIFICATIONS MADE BY THIS TARIFFCHANGES – (Continued)Rules and Regulations Original Page No. 26A
Measurement and Use of Service

Rule No. 18.1 – Electric Vehicle Charging and Rule No. 19 – Continuity and Safety, previously found on First Revised Page No. 26, Cancelling Original Page No. 26 have been moved to Original Page No. 26A to accommodate the addition of Rule No. 16.1 – Interconnection, Safety and Reliability Requirements.

Rules and Regulations First Revised Page No. 29
Company Property on Customer’s Premises Cancelling Original Page No. 29
Rule No. 22.1 - Vegetation Management and Right-of-Way

Language has been added to clarify a customer’s responsibility to manage vegetation around the Company’s service facilities.

Rules and Regulations First Revised Page No. 33
Discontinuance, Curtailment or Interruption of Electric Service Cancelling Original Page No. 33
Rule No. 40 - Reconnection Charge

Language has been added to expand reconnection charge applicability to customers who apply for reconnection at the same premises more than thirty (30) days following disconnection (i.e., when then former customer now constitutes an “applicant”).

Rules and Regulations First Revised Page No. 34
Discontinuance, Curtailment or Interruption of Electric Service Cancelling Original Page No. 34
Rule No. 41 - Prohibition of Residential Master Metering

Language has been modified to allow residential master metering for certain low-income supportive housing pursuant to Rule No. 41.1.

Rules and Regulations First Revised Page No. 34
Discontinuance, Curtailment or Interruption of Electric Service Cancelling Original Page No. 34
Rule No. 41.1 - Residential Master Metering for New Low-Income Supportive Housing

New Rule No. 41.1 Residential Master Metering for New Low-Income Supportive Housing has been added to the tariff to establish eligibility and conditions for master metering of certain low-income supportive housing.

Rules and Regulations First Revised Page No. 34
General Provisions Cancelling Original Page No. 34

Rule No. 42 – Meter Testing, Rule No. 43 – Other Services, Rule No. 44 – This Rule Intentionally Left Blank and Rule No. 45 – Supplier Switching, previously found on Original Page No. 34, have been moved to Original Page No. 34A to accommodate the addition of Rule No. 41.1 – Residential Master Metering for New Low-Income Supportive Housing on First Revised Page No. 34, Cancelling Original Page No. 34.

LIST OF MODIFICATIONS MADE BY THIS TARIFFCHANGES – (Continued)Rules and RegulationsOriginal Page No. 34AGeneral Provisions

Rule No. 42 – Meter Testing, Rule No. 43 – Other Services, Rule No. 44 – This Rule Intentionally Left Blank and Rule No. 45 – Supplier Switching, previously found on Original Page No. 34, have been moved to Original Page No. 34A to accommodate the addition of Rule No. 41.1 – Residential Master Metering for New Low-Income Supportive Housing.

Rate RS – Residential ServiceFirst Revised Page No. 38Cancelling Original Page No. 38

Administrative revision to add the word “cents” back to the Energy Charge line to indicate “cents per kilowatt hour.”

Rate GS/GM – General Service Small and MediumFirst Revised Page No. 46Cancelling Original Page No. 46

Language has been added to clarify eligibility.

Rate GS/GM – General Service Small and MediumFirst Revised Page No. 48Cancelling Original Page No. 48

Language has been modified to reflect current business practice.

Rate GL – General Service LargeFirst Revised Page No. 53Cancelling Original Page No. 53

Language has been added to clarify eligibility.

Rate GLH – General Service Large HeatingFirst Revised Page No. 56Cancelling Original Page No. 56

Language has been reorganized on the Rate Schedule to clarify that the Customer Distribution Charge is only applicable to the billing months of October through May.

Rate L – Large Power ServiceFirst Revised Page No. 60Cancelling Original Page No. 60

Language has been modified to reflect current business practice.

LIST OF MODIFICATIONS MADE BY THIS TARIFFCHANGES – (Continued)

Rate HVPS –High Voltage Power Service First Revised Page No. 62
Cancelling Original Page No. 62

Language has been added to clarify eligibility.

Rate HVPS –High Voltage Power Service First Revised Page No. 63
Cancelling Original Page No. 63

Language has been modified to reflect current business practice.

Rate AL – Architectural Lighting Service First Revised Page No. 66
Cancelling Original Page No. 66

Language has been added to reflect that beginning January 15, 2022, Rate AL will no longer be available to new customers or applicants, or to new installations for existing customers.

Rate SE – Street Lighting Energy First Revised Page No. 71
Special Provisions – No. 5 Cancelling Original Page No. 71

Language has been modified to replace the word “men” with “workers.”

Rate SM – Street Lighting Municipal First Revised Page No. 72
Cancelling Original Page No. 72

Language has been added to reflect that beginning January 15, 2022, only LED lighting options will be installed for customers being served under Rate SM.

Language has been added to reflect that beginning January 15, 2022, the Company may replace existing high pressure sodium lights with LED lights or that a customer may request to exchange functioning high pressure sodium lights with LEDs with advance payment to cover the costs of the Company’s estimated removal costs of such replacement. Both will be at the Company’s discretion.

Rate SM – Street Lighting Municipal First Revised Page No. 73
Cancelling Original Page No. 73

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

Rate SM – Street Lighting Municipal First Revised Page No. 74
Cancelling Original Page No. 74

Language has been modified to replace the word “his” with “its.”

LIST OF MODIFICATIONS MADE BY THIS TARIFFCHANGES – (Continued)Rate SH – Street Lighting HighwayFirst Revised Page No. 76
Cancelling Original Page No. 76

Language has been added to reflect that beginning January 15, 2022, Rate SH will no longer be available to new customers or applicants, or to new installations for existing customers.

Language has been added to reflect that beginning January 15, 2022, replacement of high pressure sodium lamps, fixtures or luminaries, including brackets and ballasts, will not be available. In such cases, the customer must take service under one of the available LED lighting options.

Language has been added to reflect that due to the limited availability of high pressure sodium lighting, the Company will replace existing high pressure sodium lights with LED lights or a customer may request to exchange functioning high pressure sodium lights with LEDs with advance payment to cover the costs of the Company's estimated removal costs of such replacement. Both will be at the Company's discretion.

Rate SH – Street Lighting HighwayFirst Revised Page No. 76
Cancelling Original Page No. 76

New LED lamp wattages have been inserted under Cobra Head fixtures.

Rate PAL – Private Area LightingFirst Revised Page No. 82
Cancelling Original Page No. 82

Language has been added to reflect that beginning January 15, 2022, replacement of high pressure sodium lamps, fixtures or luminaries, including brackets and ballasts, will not be available. In such cases, the customer must take service under one of the available LED lighting options.

Language has been added to reflect that due to the limited availability of high pressure sodium lighting, the Company will replace existing high pressure sodium lights with LED lights or a customer may request to exchange functioning high pressure sodium lights with LEDs with advance payment to cover the costs of the Company's estimated removal costs of such replacement. Both will be at the Company's discretion.

Rate PAL – Private Area LightingFirst Revised Page No. 82
Cancelling Original Page No. 82

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

Rate PAL – Private Area LightingFirst Revised Page No. 84
Cancelling Original Page No. 84

Language has been modified to replace the word "his" with "its."

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)

<u>Standard Contract Riders</u>	<u>Second Revised Page No. 87</u>
<u>Rider Matrix</u>	<u>Cancelling First Revised Page No. 87</u>

The Rider Matrix has been updated to reflect the addition of the following Riders:

Rider No. 4 – Federal Tax Adjustment Clause
Rider No. 7 – Residential Subscription Service Pilot
Rider No. 19 – Community Development for New Load

<u>Standard Contract Riders</u>	<u>Second Revised Page No. 87</u>
<u>Rider Matrix</u>	<u>Cancelling First Revised Page No. 87</u>

Riders No. 20 through Appendix A, previously found in the Rider Matrix on First Revised Page No. 87, Cancelling Original Page No. 87, have been moved to Original Page No. 87A to accommodate the additional Riders placed into the Tariff.

“Continued on Original Page No. 87A” has been added to the bottom of Second Revised Page No. 87, Cancelling First Revised Page No. 87, to indicate that the Rider Matrix continues onto the next page.

<u>Standard Contract Riders</u>	<u>Original Page No. 87A</u>
<u>Rider Matrix</u>	

A Rider Matrix for Riders No. 20 through Appendix A, previously found on First Revised Page No. 87, Cancelling Original Page No. 87, has been created and is now found on Original Page No. 87A to accommodate the additional Riders placed into the Tariff.

<u>Standard Contract Riders</u>	<u>Original Page No. 87A</u>
<u>Rider Matrix</u>	

The Rider Matrix has been updated to reflect the addition of the following Riders:

Rider No. 23 – Home Charging Pilot Program
Rider No. 24 – Fleet Charging Pilot Program
Rider No. 25 – New Business Stimulus
Rider No. 26 – Crisis Recovery Program

<u>Standard Contract Riders</u>	<u>First Revised Page No. 92</u>
<u>Rider No. 4 – Federal Tax Adjustment Clause</u>	<u>Cancelling Original Page No. 92</u>

Original Page No. 92A

Original Page No. 92B

Rider No. 4 – Federal Tax Adjustment Clause (“FTAC”) is being added to Tariff No. 25 to provide for adjustments to base distribution revenue to reflect the effects of future increases or decreases in the federal corporate income tax rate.

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)

Standard Contract Riders First Revised Page No. 94
Rider No. 5 – Universal Service Charge Cancelling Original Page No. 94

The CAP participation level has been reset as per the provisions of Rider No. 5.

Standard Contract Riders First Revised Page No. 97
Rider No. 7 – Residential Subscription Service Pilot Cancelling Original Page No. 97

Rider No. 7 – Residential Subscription Service Pilot is being added to Tariff No. 25 to offer eligible customers the option to select a specified level of grid access for a set monthly charge.

Standard Contract Riders Second Revised Page No. 100
Rider No. 8 – Default Service Supply Cancelling First Revised Page No. 100

Fourth Revised Page No. 101
Cancelling First Revised Page No. 101

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

Standard Contract Riders Second Revised Page No. 103
Rider No. 8 – Default Service Supply Cancelling First Revised Page No. 103

In the “Calculation of Rates” section, the Docket No. has been updated in DSSa.

Standard Contract Riders Third Revised Page No. 108
Rider No. 9 – Day-Ahead Hourly Price Service Cancelling Second Revised Page No. 108

Under the “Fixed Retail Administrative Charge” section, the Docket No. has been updated in FRA.

Standard Contract Riders Third Revised Page No. 112
Rider No. 10 – State Tax Adjustment Cancelling Second Revised Page No. 112

Rider No. 10 – State Tax Adjustment has been modified to reflect that Part 1 of the STAS has been set to zero.

Standard Contract Riders First Revised Page No. 123
Rider No. 16 – Service to Non-Utility Generating Facilities Cancelling Original Page No. 123

First Revised Page No. 124
Cancelling Original Page No. 124

Rider No. 16 – Service to Non-Utility Generating Facilities has been modified to reflect changes in applicable terms, rules, and rates.

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)

Standard Contract Riders First Revised Page No. 128
Rider No. 19 – Community Development Cancelling Original Page No. 128

Original Page No. 128A

Rider No. 19 – Community Development for New Load is being added to Tariff No. 25 to provide incentives to eligible customers to move and/or expand their operations within the Company’s service territory.

Standard Contract Riders First Revised Page No. 133
Rider No. 21 – Net Metering Service Cancelling Original Page No. 133

First Revised Page No. 134
Cancelling Original Page No. 134

Second Revised Page No. 135
Cancelling First Revised Page No. 135

Second Revised Page No. 136
Cancelling First Revised Page No. 136

First Revised Page No. 136A
Cancelling Original Page No. 136A

Rider No. 21 – Net Metering Service has been revised to include Rate Schedule GLH and Rate Schedule L.

Standard Contract Riders First Revised Page No. 134
Rider No. 21 – Net Metering Service Cancelling Original Page No. 134

Language has been modified to reflect current business practice.

Standard Contract Riders Seventh Revised Page No. 137
Rider No. 22 – Distribution System Improvement Charge Cancelling Sixth Revised Page No. 137

Rider No. 22 – Distribution System Improvement Charge (“DSIC”) has been modified to reflect that it has been set to zero.

Standard Contract Riders Original Page No. 141A-141B
Rider No. 23 – Home Charging Pilot Program

Rider No. 23 – Home Charging Pilot Program is being added to Tariff No. 25 to set forth the eligibility, terms, and conditions applicable to residential customers participating in the Company’s voluntary Home Charging Pilot.

LIST OF MODIFICATIONS MADE BY THIS TARIFF

CHANGES – (Continued)

Standard Contract Riders Original Page No. 141C-141E
Rider No. 24 – Fleet Charging Pilot Program

Rider No. 24 – Fleet Charging Pilot Program is being added to Tariff No. 25 to set forth the eligibility, terms, and conditions applicable to non-residential customers participating in the Company’s voluntary Fleet Charging Pilot.

Standard Contract Riders Original Page No. 141F
Rider No. 25 – New Business Stimulus

Rider No. 25 – New Business Stimulus is being added to Tariff No. 25 to incent eligible new small or medium businesses by providing them with a reduced distribution rate for two (2) years.

Standard Contract Riders Original Page No. 141G
Rider No. 26 – Crisis Recovery Program

Rider No. 26 – Crisis Recovery Program is being added to Tariff No. 25 to provide a relief program for eligible existing small or medium business customers who have accumulated a delinquent balance because of COVID-19 business restrictions.

Appendix A – Transmission Service Charges Second Revised Page No. 143
Cancelling First Revised Page No. 143

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

INCREASES

Rate RS – Residential Service First Revised Page No. 38
Cancelling Original Page No. 38

Rate RH – Residential Service Heating First Revised Page No. 40
Cancelling Original Page No. 40

Rate RA – Residential Service Add-On Heat Pump First Revised Page No. 43
Cancelling Original Page No. 43

Rate GS/GM – General Service Small and Medium First Revised Page No. 46
Cancelling Original Page No. 46

LIST OF MODIFICATIONS MADE BY THIS TARIFF

INCREASES – (Continued)

Rate GMH – General Service Medium Heating First Revised Page No. 50
Cancelling Original Page No. 50

Rate GMH – General Service Medium Heating First Revised Page No. 51
Cancelling Original Page No. 51

Rate GL – General Service Large First Revised Page No. 53
Cancelling Original Page No. 53

Rate GLH – General Service Large Heating First Revised Page No. 56
Cancelling Original Page No. 56

Rate GLH – General Service Large Heating First Revised Page No. 57
Cancelling Original Page No. 57

Rate L – Large Power Service First Revised Page No. 59
Cancelling Original Page No. 59

Rate HVPS – High Voltage Power Service First Revised Page No. 62
Cancelling Original Page No. 62

Rate AL – Architectural Lighting Service First Revised Page No. 66
Cancelling Original Page No. 66

Rate SE – Street Lighting Energy First Revised Page No. 69
Cancelling Original Page No. 69

Rate SM – Street Lighting Municipal First Revised Page No. 72
Cancelling Original Page No. 72

Rate SM – Street Lighting Municipal First Revised Page No. 73
Cancelling Original Page No. 73

Rate SM – Street Lighting Municipal First Revised Page No. 74
Cancelling Original Page No. 74

Rate SH – Street Lighting Highway First Revised Page No. 76
Cancelling Original Page No. 76

Rate UMS – Unmetered Service First Revised Page No. 80
Cancelling Original Page No. 80

Rate PAL – Private Area Lighting First Revised Page No. 82
Cancelling Original Page No. 82

Rate PAL – Private Area Lighting First Revised Page No. 84
Cancelling Original Page No. 84

Unit pricing has changed resulting in increases.

LIST OF MODIFICATIONS MADE BY THIS TARIFF

INCREASES – (Continued)

Rider No. 10 – State Tax Adjustment Third Revised Page No. 112
Cancelling Second Revised Page No. 112

Rider No. 10 – State Tax Adjustment has been modified to reflect that Part 1 of the STAS has been set to zero.

DECREASES

Rate SM – Street Lighting Municipal First Revised Page No. 73
Cancelling Original Page No. 73

Rate PAL – Private Area Lighting First Revised Page No. 82
Cancelling Original Page No. 82

Unit pricing has changed resulting in decreases.

Rider No. 22 – Distribution System Improvement Charge Seventh Revised Page No. 137
Cancelling Sixth Revised Page No. 137

Rider No. 22 – Distribution System Improvement Charge has been modified to reflect that it has been set to zero.

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RULES AND REGULATIONS – (Continued)

THE ELECTRIC SERVICE TARIFF – (Continued)

3. APPLICATION – (Continued)

The supply of electricity may be provided by the Company or by an alternative Electric Generation Supplier (“EGS”). Rates for the supply of electricity shall apply per applicable tariffs of the Company or the EGS.

3.1 DEFINITIONS

- (1) **Aggregator or Market Aggregator** – An entity, licensed by the Commission, which purchases electric energy and takes title to electric energy as an intermediary for sale to retail customers.
- (2) **Applicant** – An entity that applies for service provided by the Company. With respect to residential applicants, “applicant” means a ~~A~~ natural person not currently receiving service who applies for residential service provided by a public utility or any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested. The term does not include a person who, within thirty (30) days after service termination or discontinuance of service, seeks to have service reconnected at the same location or transferred to another location within the service territory of the Company. (C)
(C)
- (3) **Basic Services** – The services necessary for the physical delivery of electricity service such as supply, including default service, transmission and distribution. Unless directed otherwise, “electric service” or “service” used throughout this tariff have the same meaning.
- (4) **Bill Ready** – A form of consolidated billing where Duquesne Light provides a customer’s usage to its electric generation supplier (“EGS”) and the EGS then calculates the customer’s charges and sends the line item(s) back to the Company to be presented on the supplier portion of the bill.
- (5) **Broker or Marketer** – An entity, licensed by the Commission, which acts as an agent or intermediary in the sale and purchase of electric energy but does not take title to electric energy.
- (6) **Commission** – The Pennsylvania Public Utility Commission.
- (7) **Company** - Duquesne Light Company.
- (8) **Customer** – Any person, partnership, association, corporation or other legal entity lawfully receiving service from the Company. Unless indicated otherwise, “retail customer” and “customer” used throughout this tariff shall have the same meaning. A residential customer is a natural person in whose name a residential service account is listed and who is primarily responsible for payment of bills rendered for the service or any adult occupant whose name appears on the mortgage, deed or lease of the property of which the residential utility service is requested. The term includes a person who, within thirty (30) days after service termination or discontinuance of service, seeks to have service reconnected at the same location or transferred to another location within the service territory of the public utility.
- (9) **Default Service** – The Company will provide electricity to the customer in the event that a customer: 1) elects not to obtain electricity from an EGS; 2) elects to have the Company supply electricity after having previously purchased electricity from an EGS; 3) contracts with an EGS who fails to supply electricity, or 4) has been returned to Default Service by the EGS under circumstances as described in Rule No. 45.2 of this tariff.

RULES AND REGULATIONS - (Continued)

CONTRACTS, DEPOSITS AND ADVANCE PAYMENTS - (Continued)

5. DEPOSITS AND ADVANCE PAYMENTS - (Continued)

The Company may also use an applicant or customer credit score from a third party credit agency as a means to establish creditworthiness. The credit score in the report will be based in part on previous utility billing history and will use a commercially recognized credit scoring methodology that is within the range of generally accepted industry practices to determine whether security or advance payments are required to establish service. The Company may request a government issued photo ID of any applicant to verify the application.

Where the Company requires a deposit from a residential customer or applicant, the amount of the deposit will be based on Company charges in an amount that is equal to one-sixth of the applicant's estimated annual bill or one-sixth of the actual average annual bill for existing customers at the premises, ~~provided that~~ the minimum deposit amount for non-residential customers and applicants shall be \$250.00. In accordance with Commission regulations, the deposit shall be payable during the 90-day period commencing when the Company determines a deposit is required ~~whether~~ for new service or for ~~deposits required upon~~ reconnection of service as described in Rule No. 40, such deposit shall be payable within a reasonable time period after commencing or reconnecting electric service. Failure to pay a required deposit ~~within the time period noted above~~ may result in termination of service consistent with Commission regulations. An applicant or existing customer may furnish a third party guarantor in lieu of a cash deposit, with the provision of a written guaranty setting forth the terms therein. The guarantor will be responsible for all missed payments of the applicant or customer. (C)

The Company will pay interest on residential cash deposits computed at the simple annual interest rate determined by the Commonwealth of Pennsylvania's Secretary of Revenue. The interest rate in effect when the deposit is required to be paid shall remain in effect until the later of the date the deposit is refunded or credited or December 31. On January 1 of each year, the new interest rate for that year will apply to the deposit. For all other cash deposits, the Company will pay interest at the lower of the average of 1-year Treasury Bills for September, October and November of the previous year beginning May 1, 1995 and January 1, 1996 and each year thereafter, or six percent per annum without deduction for any taxes thereon, provided that interest accrued prior to April 14, 1995 shall be calculated at 6%. On deposits held for more than one year, accrued interest will be paid at the end of each anniversary year. Upon the return of a deposit, any unpaid interest accrued thereon will be paid. (C)

Deposits secured from a residential applicant or customer shall be returned to the depositor when a timely payment history has been established. A timely payment history is established when a customer has paid undisputed bills in full and on time for twelve (12) consecutive months. Should a customer become delinquent prior to establishing a timely payment history, the Company may deduct the outstanding balance from the deposit. Deposits secured from other than residential customers shall be returned to the depositor upon annual review provided such depositor shall have paid undisputed bills during those consecutive twelve (12) months without having service terminated and without having paid the bill subsequent to the due date so long as the customer is not currently delinquent. Payment of any disputed bill, where the payment is withheld beyond the due date set forth on the face of the bill at issue and the dispute over which is terminated substantially in favor of the customer, shall be made by the customer within fifteen (15) days following the termination of that dispute in order to be deemed timely. Where service is discontinued, the deposit and unpaid interest accrued thereon to the date of discontinuance of service, less the amount of all bills due the Company, will promptly be paid to the customer. (C)

For purposes of all of the provisions of this Rule No. 5, when a customer resides at a place of business or commercial establishment, legitimately served pursuant to a commercial or industrial rate schedule, that is not a residential dwelling unit attached thereto, the customer is not thereby entitled to any of the protections in the Pennsylvania Public Utility Code or the Commission's regulations implementing the Pennsylvania Public Utility Code, or to any of the provisions of these rules or this Tariff, that apply exclusively to deposits for residential customers. (C)

RULES AND REGULATIONS - (Continued)

INSTALLATION OF SERVICE - (Continued)

6.1 SERVICE POINT The Service Point for the customer’s service installation shall depend on the customer’s type of service. The Service Point shall generally be designated as follows:

Type of Service	Service Point
Service voltage greater than 600V	Metering terminals, or for transformed service, secondary transformer terminals
Overhead service at voltage less than 600V	Service drop
Underground service at voltage less than 600V	For underground service from overhead secondary lines: the service lateral connection to Company pole. For underground service from underground spot networks: the network protector spade(s). For underground service from street secondary underground networks: the collector bus. For three-phase transformed underground service: the secondary transformer terminal. In Underground Residential Developments covered by Rule No. 13.2: the meter base. For other underground service from underground secondary lines: the terminal box.
Any service via lines supported by a customer-owned pole or structure	Point of service line connection to the first customer-owned pole or structure to which Company facilities connect

The Company reserves the right to designate an alternative Service Point, at its sole discretion, for customers with atypical or specialized service configurations, or customers participating in the Company’s ~~EV ChargeUp~~ electric vehicle pilot program(s) for electric vehicle charging stations. (C)
(C)

The Company shall not be required to install or maintain any conductors, meter base, equipment or apparatus beyond the Service Point except meter and meter accessories, as applicable; ~~beyond the Service Point and electric vehicle charging stations and/or make-ready infrastructure, as applicable, for customers participating in the Company’s applicable electric vehicle pilot program(s).~~ (C)
(C)
(C)

7. SUPPLY LINE EXTENSIONS

A. Definitions

For the purposes of this rule, the following definitions are applicable:

- (1) **Contractor cost** - The amount paid to a contractor for work performed on a line extension.

RULES AND REGULATIONS - (Continued)

INSTALLATION OF SERVICE - (Continued)

7. SUPPLY LINE EXTENSIONS – (Continued)

A. Definitions – (Continued)

- (2) **Direct labor cost** - The pay and expenses of public utility employees directly attributable to work performed on line extensions, but does not include construction overheads or payroll taxes, workers' compensation expenses, or similar expenses.
- (3) **Direct material cost** - The purchase price of materials used for a line extension, but does not include the related stores expenses. In computing direct material costs, proper allowance should be made for unused materials recovered from temporary structures, and discounts allowed and realized in the purchase of materials.
- (4) **Total construction cost** - The contractor cost, direct labor cost, direct material cost, stores expense, construction overheads, payroll taxes, workers' compensation expenses, or similar expenses.
- (5) **Current Year** - For purposes of calculating a revenue guarantee, current year shall be each consecutive period of twelve (12) calendar months following the date permanent electric delivery service was first provided to a customer or applicant. (C)
- (6) **Income Tax** - Federal and State tax relating to the tax liability of contributions in aid-of-construction ("CIAC").

B. Overhead Areas

- (1) In areas where the existing supply lines are overhead, the Company will construct and maintain extensions of all single-phase overhead supply lines operating at 23,000 volts or less to approximately 100 feet within the customer's or applicant's property line without a guarantee of revenue. (C)
- (2) In areas where the existing supply lines are overhead, the Company will construct and maintain extensions of all three-phase overhead supply lines, operating at 23,000 volts or less, which are usable as a part of its general supply system without a guarantee of revenue. When the three-phase supply line extension is to supply service exclusively to a single customer or applicant, such a supply line will be extended to the customer's or applicant's property line only if a guarantee of revenue is provided by the customer or applicant over a period of five years which is sufficient to recover the actual total construction cost of the three-phase overhead line extension, less the estimated total construction cost for an equivalent single-phase overhead line extension. In the event that a revenue guarantee is not sufficient to recover the estimated total cost of the construction, or if the Company determines that the extension is speculative, or the customer or applicant represents a credit risk, the Company may require an up-front contribution in aid of construction (CIAC) from the customer or applicant to recover the total cost of construction. A customer or applicant may choose the option to make a CIAC rather than utilize a revenue guarantee. The Company will consider financing alternatives, such as a letter of credit or other payment arrangements, in lieu of a CIAC when appropriate. Any additional CIAC payment required will include the related income tax. (C)
(C)

RULES AND REGULATIONS - (Continued)

INSTALLATION OF SERVICE - (Continued)

7. SUPPLY LINE EXTENSIONS - (Continued)

C. Underground Areas

(1) In areas where the existing supply lines are underground outside the limits of a residential development covered by Tariff Rule 13.2, the Company will construct and maintain extensions of all single-phase underground supply lines operating at 23,000 volts or less which are usable as part of its general supply system without a guarantee of revenue. When the single-phase supply line extension is to supply electricity exclusively to a single customer or applicant, such a supply line will be extended to the customer's or applicant's property line only if a guarantee of revenue is provided by the customer or applicant, over a period of five years which is sufficient to recover the actual total contractor cost, direct labor cost and direct material cost for the full length of the single-phase underground line extension, less the estimated total contractor cost, direct labor cost, and direct material cost for an equivalent single-phase overhead line extension. In the event that a revenue guarantee is not sufficient to recover the estimated total cost of the construction, or if the Company determines that the extension is speculative, or the customer or applicant represents a credit risk, the Company may require an up-front contribution in aid of construction (CIAC) from the customer or applicant to recover the total cost of construction. A customer or applicant may choose the option to make a CIAC rather than utilize a revenue guarantee. The Company will consider financing alternatives, such as a letter of credit or other payment arrangements, in lieu of a CIAC when appropriate. Any additional CIAC payment required will include the related income tax.

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(2) In areas where the existing supply lines are underground outside of the limits of a residential development covered by Tariff Rule 13.2, the Company will construct and maintain extensions of all three-phase underground supply lines operating at 23,000 volts or less which are usable as part of its general supply system without a guarantee of revenue. When the three-phase supply line extension is to supply service exclusively to a single customer or applicant, such a supply line will be extended to the customer's or applicant's property line only if a guarantee of revenue is provided by the customer or applicant over a period of five years which is sufficient to recover the actual total construction cost of the three-phase underground line extension, less the estimated total construction cost for an equivalent single-phase overhead line extension. In the event that a revenue guarantee is not sufficient to recover the estimated total cost of the construction, or if the Company determines that the extension is speculative, or the customer or applicant represents a credit risk, the Company may require an up-front contribution in aid of construction (CIAC) from the customer or applicant to recover the total cost of construction. A customer or applicant may choose the option to make a CIAC rather than utilize a revenue guarantee. The Company will consider financing alternatives, such as a letter of credit or other payment arrangements, in lieu of a CIAC when appropriate. Any additional CIAC payment required will include the related income tax.

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D. Rights-of-Way

Before construction of a line extension, satisfactory rights of way and other necessary permits must be granted to the Company for the construction of the supply line extension along the route selected by the Company. The customer or applicant agrees to pay the Company any initial and recurring rights-of-way or license fees in excess of an amount normally incurred by the Company in constructing and maintaining the supply line extension.

(C)

RULES AND REGULATIONS - (Continued)

INSTALLATION OF SERVICE - (Continued)

7. SUPPLY LINE EXTENSIONS - (Continued)

E. Revenue Guarantees

The revenue guarantee amount shall be the estimated combined cost of (i) the line extension and (ii) other new Company facilities necessary to serve the customer or applicant. The annual revenue guarantee amount shall be the revenue guarantee amount, divided by the number of years in the guarantee period. The annual revenue guarantee amount will be reviewed yearly and will be adjusted to the minimum charges as provided in the applicable rate schedule on the following basis:

- (1) When the total of the monthly Company delivery charges at the end of the current year is less than the annual revenue guarantee amount, a payment equal to the difference plus the related income tax where applicable shall be immediately due and payable.
- (2) When the total of the monthly Company delivery charges within the number of years in the guarantee period equals or exceeds the revenue guarantee amount, no further payments toward the revenue guarantee amount are required. Any prior payments in excess of the revenue guarantee amount, except for otherwise-applicable charges for electric service, will be refunded with accrued interest.
- (3) If an additional customer is served from the line extension, the revenue guarantee amount will be reduced to the cost of the line extension which is used exclusively to serve the single customer. If the cost of the line extension to serve the new customer would increase the revenue guarantee amount for an existing customer, the extension shall be considered as a new line extension.
- (4) In the event the customer discontinues or cancels service before the end of the guarantee period, the balance of the revenue guarantee amount plus the related income tax where applicable shall be immediately due and payable.

F. Contributions in Aid of Construction

The Contribution in Aid of Construction (CIAC) will be refunded to the customer over the five-year revenue guarantee period to the extent that the revenue from the customer satisfies the revenue guarantee.

- (1) When the total of the monthly Company delivery charges at the end of the current year is greater than or equal to one-fifth of the CIAC, a refund of one-fifth of the CIAC will be made to the customer.
- (2) When the total of the monthly Company delivery charges at the end of the current year is less than one-fifth of the CIAC, a refund of one-fifth of the CIAC less the revenue shortfall will be made to the customer.

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RULES AND REGULATIONS - (Continued)

INSTALLATION OF SERVICE - (Continued)

9. RELOCATIONS OF FACILITIES – (Continued)

C. Other Company Facilities for all Customers

When requested or required by the action of a customer or a third party, relocation of Company facilities, except those covered under Section A of this Rule, will be performed by the Company upon receipt, in advance, of the Company's estimated total direct and indirect costs including the related income tax of such relocations from the customer or such third party. The Company may waive charges under this rule if, in the Company's judgment, the location of the Company's existing supply line and/or service line on the customer's property restricts the growth of the customer's operations and the potential increase in the Company's revenues.

10. ONE SERVICE OF A KIND Only one service of each type as to voltage and phase will be provided to a customer under one contract; provided, however, that when, in the judgment of the Company, standard electric service compliance with Rule No. 17, Fluctuations and Unbalances, may be most economically effected by establishing a separate service connection for a portion of the customer's load, such separate service connection may, at the option of the customer, be combined, notwithstanding similarity as to voltage and phase, with other service connections under a single contract for the customer's entire electric delivery service requirements at the affected location. Electric service at different premises, regardless of voltage or phase, shall never be combined for billing under one account for the purpose of reducing Company charges.

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11. METER SUPPORTS The customer shall provide on the premises, at a location satisfactory to the Company, proper space, supports, and enclosures for metering equipment.

12. TRANSFORMERS AND CONTROL EQUIPMENT Where, in the judgement of the Company, it is necessary to install transformers and other control or protective equipment on the customer's premises, the customer shall provide a suitable place, foundation and housing for such installation, in accordance with the Company's "Electric Service Installation Rules."

13. CUSTOMER'S FACILITIES The installation and maintenance of the customer's wiring and equipment shall be in accordance with the Company's "Electric Service Installation Rules" and shall be subject to the approval of the proper authorities. The Company is not required to provide electric service thereto unless so approved, but does not assume any responsibility for securing such approval. The Company shall not be liable for damages or injuries resulting from any defects in the customer's wiring or equipment.

13.1 UNDERGROUND DISTRIBUTION

A. When the Company is required by governmental order or enters into agreements with redevelopment authorities, a private real estate developer or a group of customers to change its distribution supply lines from overhead to underground, customers receiving or to receive electric service at voltages of 600 volts or less from these supply lines shall provide at their own expense the necessary facilities for receiving such underground service.

RULES AND REGULATIONS - (Continued)

MEASUREMENT AND USE OF SERVICE - (Continued)

16.1 INTERCONNECTION, SAFETY AND RELIABILITY REQUIREMENTS In order to assure the integrity and safe operation of the Company's system and to permit the continuation of reliable service to other customers, the following requirements and standards apply to all types of Generating Facilities, including customer owned generation and customer owned energy storage systems, desiring to interconnect with the Company's system.

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All generation operations shall be performed in a safe, reasonable and competent manner in accordance with prudent electric practices in order to, among other things, preserve and protect the Company's electric system.

All Generating Facilities shall submit a written application to the Company for acceptance of interconnected operation of their facilities with the Company's system prior to engaging in such interconnected operations. The Company may require, among other things, the following as part of any application submitted by an Applicant/Customer for service under this Rule No. 16.1.

1. Plans, specifications and location of the proposed installation.
2. Single line diagrams and details, including relay settings, of the proposed protection schemes.
3. Instruction manuals for all protective components.
4. Component specifications and internal wiring diagrams of protective components, if not provided in instruction manuals.
5. Generator data required to analyze fault contributions and load current flows including, but not limited to, equivalent impedances, time constants and harmonic distortions.
6. The rating of all protective equipment if not provided in instruction manuals.
7. All such other information that may be required by the Company.

Paralleling customer generation with the Company's system, including closed transition of customer back-up generation, shall be permitted only upon the written consent of the Company.

17. FLUCTUATIONS AND UNBALANCES The customer's use of electric service shall not cause fluctuating loads or unbalanced loads of sufficient magnitude to impair the service to other customers or to interfere with the proper operation of the Company's facilities. The Company may require the customer to make such changes in his equipment or use thereof, or to install such corrective equipment, as may be necessary to eliminate fluctuating or unbalanced loads; or, where the disturbances caused thereby may be eliminated more economically by changes in or additions to the Company's facilities, the Company will, at the request of the customer, provide the necessary corrective facilities at a reasonable charge. Payment will be made in full in advance for supplying special equipment installed under this Rule.

18. REDISTRIBUTION All electric energy shall be consumed by the customer to whom the Company supplies and delivers such energy, except that (1) the customer owning and operating a separate office building, and (2) any other customer who, upon showing that special circumstances exist, obtains the written consent of the Company may redistribute electric energy to tenants of such customer, but only if such tenants are not required to make a specific payment for such energy.

This Rule shall not affect any practice undertaken prior to June 1, 1965. See Rule No. 41 for special requirements for residential dwelling units in a building.

RULES AND REGULATIONS - (Continued)

(C)

MEASUREMENT AND USE OF SERVICE - (Continued)

18.1 ELECTRIC VEHICLE CHARGING Electricity sales by a person, corporation or other entity, not a public utility, owning and operating an electric vehicle charging facility for the sole purpose of recharging an electric vehicle battery for compensation are not construed to be sales to residential consumers and therefore do not fall under the pricing requirements of 66 Pa.C.S. § 1313. Further, for purposes of third party-owned electric vehicle charging stations, charging the electric vehicle shall not be considered redistribution as defined in Rule No. 18 - Redistribution. For the purposes of this Rule No. 18.1, electric vehicles are defined as any vehicle licensed to operate on public roadways that are propelled in whole or in part by electrical energy stored on-board for the purpose of propulsion. Types of electric vehicles include, but are not limited to, plug-in hybrid electric vehicles and battery electric vehicles. Electric vehicle charging stations shall be made in accordance with the Company's "Electric Service Installation Rules," a copy of which may be found at www.duquesnelight.com. The station must be designed to protect for back flow of electricity to the Company's electrical distribution circuit as required by Company rules. The Company shall not be liable for any damages associated with operation of the charging station. For stations dedicated solely for the purpose of charging electric vehicles wherein a third party owns the charger and allows an electric vehicle owner to use their facility to charge an electric vehicle, the owner of the charging facility shall notify the Company at least one hundred twenty (120) days in advance of the planned installation date and may be required to install metering for the station as determined by the Company. The third party owner of the station shall be responsible for all applicable Tariff rates, fees and charges. For such installations, the electric vehicle owner shall be responsible for all fees imposed by the owner of the station for charging the electric vehicle.

19. CONTINUITY AND SAFETY The Company will use all reasonable care to provide safe and continuous delivery of electricity but shall not be liable for any damages arising through interruption of the delivery of electricity or for injury to persons or property resulting from the use of the electricity delivered.

RULES AND REGULATIONS - (Continued)

COMPANY PROPERTY ON CUSTOMER'S PREMISES – (Continued)

22.1. VEGETATION MANAGEMENT AND RIGHT-OF-WAY The customer, applicant, or property owner shall provide, without charge to the Company, right-of-way and access across property owned or controlled by customer/applicant/property owner, and locations and housings which are suitable, in the opinion of Company, for the construction, reconstruction, maintenance or operation of Company facilities that serve the customer/applicant/property owner. Suitable right-of-way includes, but is not limited to, the right of ingress and egress to and from the electric facilities for any of the purposes aforesaid; and also the right to prune, cut or remove trees, underbrush and other obstructions which, in the judgment of Company, may at any time interfere with the construction, reconstruction, maintenance or operation of the electric facilities, and in connection therewith, the right to treat with herbicides approved for the removal and control of trees, brush and undergrowth. The Company shall also have all of the aforesaid rights related to its provision of underground service to a customer/applicant/property owner, even if the Company does not require the customer/applicant/property owner to execute a formal right-of-way document. Notwithstanding the foregoing, the customer/applicant/property owner shall be responsible for vegetation management on the customer/applicant/property owner's property, as necessary, to prevent vegetation from interfering with the service line(s) on the premises. Any vegetation management within ten (10) feet of an energized electric utility line must be performed by qualified line clearance personnel.

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23. CUSTOMER'S RESPONSIBILITY The customer shall protect the property of the Company on the premises and shall not permit access thereto except by authorized representatives of the Company.

24. TAMPERING Where evidence is found that the service wires, meters, switch box or other appurtenances on the customer's premises have been tampered with, the customer shall be required to bear all costs incurred by the Company for investigations and inspections, and for such protective equipment as, in the judgment of the Company, may be necessary (including the relocation of inside metering equipment to an accessible outside location); and in addition, where the tampering has resulted in improper measurement of the electricity delivered, the customer shall be required to pay for such electric delivery service, and any Company supplied electricity, including interest at the Late Payment Charge rate, as the Company may estimate, from available information to have been used but not registered by the Company's meters.

DISCONTINUANCE, CURTAILMENT OR INTERRUPTION OF ELECTRIC SERVICE

25. REPAIRS OR LOSSES The customer shall pay the Company for any repairs to or any loss of the Company's property on the premises when such repairs are necessitated, or loss occasioned, by negligence on the part of the customer or failure to comply with the rules and regulations under which service is furnished.

26. ARREARS The Company upon reasonable notice may terminate electric service and remove its equipment from the premises for nonpayment of undisputed Company service charges, Company charges as the default service charges or EGS receivables purchased by the Company up to the amount that the customer would have paid under Default Service rates during the non-payment period, pursuant to Duquesne's Electric Generation Supplier Coordination Tariff Rule No. 12.1.7. When a residential customer or a residence is involved, the Company will comply with the provisions of 52 Pa. Code Chapter 56, "Standards and Billing Practices for Residential Utility Service" and 66 Pa.C.S. § 1406, "Termination of Utility Service."

26.1 COLLECTION REVIEW The Company shall review accounts for collection purposes as reasonable and appropriate. The Company may pursue all lawful means of collection of accounts as permitted by applicable law.

(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

RULES AND REGULATIONS - (Continued)

DISCONTINUANCE, CURTAILMENT OR INTERRUPTION OF ELECTRIC SERVICE - (Continued)

39.2 EMERGENCY ENERGY CONSERVATION - (Continued)

When a state of emergency is declared by the Governor, or other appropriate governmental authority, and during the period of that emergency, upon notification of the customer by the Company, the customer shall take the actions required by the procedures for emergency energy conservation. During the period of that emergency the appropriate customers will be billed under the provisions of Rider No. 17 - Emergency Energy Conservation.

The Company may revise such procedures from time to time, and shall revise them if so required by the Pennsylvania Public Utility Commission. A copy of such procedures or of the revision thereof currently in effect shall be kept available for public inspection at each office at which the Company maintains a copy of its tariff for public inspection, and another such copy shall be kept on file with the Commission's Bureau of Conservation, Economics and Energy Planning.

40. RECONNECTION CHARGE Where service has been discontinued under the terms of Rules No. 26 through 36, inclusive, the Company reserves the right as a condition precedent to the reconnection of service to require the payment of all arrearages for Company charges and payment of a deposit as described in Rule No. 5, and to require the payment of the following appropriate reconnection charge:

- A. \$50.00 for resumption of electric service to the same customer or applicant within a year of the service disconnection or termination where service has been disconnected at the meter. (C)
- B. \$250.00 for resumption of electric service to the same customer or applicant within a year of the service disconnection or termination where service has been disconnected at the pole. (C)
- C. \$250.00 for resumption of electric service to the same customer or applicant within a year of the service disconnection or termination when the connection is an aerial tap. (C)
- D. \$89.00 for reconnection of a transformer to the same General Service customer or applicant within a year of the service disconnection or termination. (C)
- E. \$20.00 for resumption of electric service where a remote capable meter has been installed and in which resumption of service is to the same customer or applicant within a year of the service disconnection or termination where service has been disconnected at the meter. (C)

When a residential customer or residence or residential applicant is involved, the Company will comply with the provisions of 52 Pa. Code Chapter 56, "Standards and Billing Practices for Residential Utility Service" and 66 Pa.C.S. § 1406, "Termination of Utility Service." (C)

Where electric service has been discontinued upon the request of the customer or applicant and where the customer or applicant requests that service be reconnected at the same location within a period of one year from the date that electric service was discontinued, the Company reserves the right as a condition precedent to the reconnection of service to require the payment of all arrearages for Company charges which will consist of the minimum charge applicable to such customer's or applicant's service during the period of discontinuance. (C)

Where electric service to a non-residential customer or applicant has been terminated under the terms of Rules No. 30 and/or 34, and such condition was the direct result of tampering, the Company reserves the right as a condition precedent to the reconnection of service to require payment of all costs incurred by the Company for investigations and inspections, and for such protective equipment deemed necessary by the Company. (C)

(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

RULES AND REGULATIONS - (Continued)

DISCONTINUANCE, CURTAILMENT OR INTERRUPTION OF ELECTRIC SERVICE - (Continued)

41. PROHIBITION OF RESIDENTIAL MASTER METERING Except as provided in Rule No. 41.1 herein, Each residential dwelling unit in a building must be individually metered by the Company for buildings connected after January 1, 1981. For the purposes of the Rule, a dwelling unit is defined as: **(C)**

One or more rooms for the use of one or more persons as a housekeeping unit with space for eating, living, and sleeping, and permanent provisions for cooking and sanitation.

This Rule does not preclude the use of a single meter for the common areas and common facilities of a multi-tenant building.

This Rule shall not affect any practice undertaken prior to January 1, 1981.

41.1 RESIDENTIAL MASTER METERING FOR NEW LOW-INCOME SUPPORTIVE HOUSING Notwithstanding anything in Rule No. 41 to the contrary, a single meter may be used for certain multi-tenant premises (“master metering”), where the premises: **(C)**

1. Is a new service;
2. Is master-metered through entire premises (i.e., no individual tenant meters);
3. Has a minimum of four (4) dwelling units; and
4. Is low-income supportive housing (i.e., housing that is permanently available to low-income tenants where the housing provider is responsible for utility bills).

To be eligible to master-meter a given residential building, in addition to satisfying the other criteria herein, a provider of low-income housing must either:

1. Show that the building is a Public Housing Authority development, or
2. Certify that all tenants are (i) eligible for a Housing Choice Voucher (HCV), available to residents who make 50% or less of the median family income, or (ii) have household incomes equal to or less than 150% of federal poverty guidelines.

Customers permitted to use master metering under this Rule must also, on a continuing basis:

1. Annually certify their on-going conformance to the above criteria; and
2. Participate in each of the Company’s applicable energy efficiency, conservation, and/or usage reduction programs.

The Company may retain the customer’s security deposit, paid pursuant to Rule No. 5, for the entire duration of the master metering arrangement.

If a customer using master metering under this Rule fails to comply with any of the foregoing eligibility criteria or on-going requirements, the Company may require the customer to reconfigure the customer’s electrical equipment, at customer expense, to allow the Company to separately meter each dwelling unit.

RULES AND REGULATIONS - (Continued)

(C)

GENERAL PROVISIONS

42. METER TESTING The Company will inspect or test the accuracy of a meter at the request of the customer or an EGS for whom the meter registers service, but reserves the right to require payment of the fees set forth in 52 Pa. Code § 57.22 for such test.

43. OTHER SERVICES The Company may, where possible, provide and charge a reasonable fee for services including, but not limited to, energy audits, equipment inspections, technical reports and other similar services, at the request of the customer. Where possible, the Company will give an advanced, written estimate of the cost to provide the service.

44. THIS RULE INTENTIONALLY LEFT BLANK

45. SUPPLIER SWITCHING The Company will accommodate requests by customers to switch EGSs in accordance with 52 Pa. Code, Chapter 57, Subchapter M “Standards for Changing a Customers Electricity Generation Supplier.”

Customers who elect to return to the Company from an EGS will return at the charges of the applicable rate.

In compliance with the Commission’s Order at Docket No. L-2014-2409383, the Company shall preserve all records relating to unauthorized change of EGS or change to Default Service disputes for three (3) years from the date the customer filed the dispute. These records shall be made available to the Commission or its staff upon request.

Switching by customers shall occur in accordance with the direct access procedures and in accordance with the provisions contained in this Tariff and the Company’s EGS Coordination Tariff.

RATE RH - RESIDENTIAL SERVICE HEATING

AVAILABILITY

Available to residential or combined residential and farm customers using the Company's standard low voltage service for lighting, appliance operation, general household purposes and for commercial or professional activity where associated consumption represents less than 25% of the total monthly usage at the premise, and as the sole primary method of space heating except that the space heating system may be supplemented with renewable energy sources such as solar, wind, wood, or hydro.

Available only when supplied at 240 volt (or less) single phase service through a single meter directly by the Company to a single family dwelling or to an individual dwelling unit in a multiple dwelling structure. For the purposes of this rate, a dwelling unit is defined as one or more rooms arranged for the use of one or more individuals for shelter, sleeping, dining, and with permanent provisions for cooking and sanitation.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge	\$12.50 <u>\$16.25</u>	(I)
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Winter Monthly Rate — For the Billing Months of November through April:

Energy Charge	4.5677 <u>6.3410</u> cents per kilowatt hour	(I)
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Summer Monthly Rate — For the Billing Months of May through October:

Energy Charge	6.0233 <u>7.0564</u> cents per kilowatt hour	(I)
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SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for residential customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the "Calculation of Rate" section in Rider No. 8. Applicability of the Supply rate to residential customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

(I) – Indicates Increase

RATE RA - RESIDENTIAL SERVICE ADD-ON HEAT PUMP

AVAILABILITY

Available to residential or combined residential and farm customers using the Company's standard low voltage service for lighting, appliance operation, general household purposes and for commercial or professional activity where associated consumption represents less than 25% of the total monthly usage at the premise, and an add-on heat pump for space heating. Other energy sources may be used to supplement the add-on heat pump provided that the supplemental energy source is thermostatically controlled to operate only when the outdoor temperature falls to at least 40^o F and the add-on heat pump cannot provide the total heating requirements.

Available only when supplied at 240 volt (or less) single phase service through a single meter directly by the Company to a single family dwelling or to an individual dwelling unit in a multiple dwelling structure. For the purposes of this rate, a dwelling unit is defined as one or more rooms arranged for the use of one or more individuals for shelter, sleeping, dining, and with permanent provisions for cooking and sanitation.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge	\$12.50 <u>\$16.25</u>	(I)
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Winter Monthly Rate — For the Billing Months of November through April:

Energy Charge	1.6394 <u>2.7631</u> cents per kilowatt hour	(I)
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Summer Monthly Rate — For the Billing Months of May through October:

Energy Charge	6.0233 <u>7.0564</u> cents per kilowatt hour	(I)
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SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for residential customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to residential customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

(I) – Indicates Increase

RATE GS/GM - GENERAL SERVICE SMALL AND MEDIUM - (Continued)

MONTHLY RATE FOR NON-DEMAND AND DEMAND CUSTOMERS - (Continued)

ELECTRIC CHARGES

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity at the above Distribution and Supply Charges and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

MINIMUM CHARGE

The Minimum Charge shall be the sum of the Customer Distribution Charge plus a Demand Charge based on ~~50% of the current month Billing Demand or~~ 30% of the highest Billing Demand⁷ during the preceding eleven months⁷, ~~whichever is greater,~~ plus the current billing period charges for Company supplied transmission and supply service, if any. The Demand Charge shall be determined using the Distribution Charge only, but shall not be less than the Customer Distribution Charge.

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RIDERS

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before fifteen days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

RATE GMH - GENERAL SERVICE MEDIUM HEATING

AVAILABILITY

Available for all the standard electric service taken on a customer's premises for which a residential rate is not available, where the Company's service is the sole method of space heating, and where the heat loss of the customer's premises is calculated in accordance with the ASHRAE* Handbook of Fundamentals, and where such calculated heat loss converted into kilowatt-hour consumption during the heating season is determined by the Company to be at least 25% of the customer's entire electric energy requirements during the heating season. The space heating system may be supplemented with renewable energy sources such as solar, wind, wood, or hydro.

*American Society of Heating, Refrigerating and Air Conditioning Engineers

MONTHLY RATE

WINTER MONTHLY RATE — FOR THE BILLING MONTHS OF OCTOBER THROUGH MAY

DISTRIBUTION CHARGES

Customer Charge	\$54.50 <u>\$63.00</u>	(I)
Energy Charge — All kWh	2.9609 <u>3.8382</u> cents per kilowatt-hour	(I)

SUMMER MONTHLY RATE — FOR THE BILLING MONTHS OF JUNE THROUGH SEPTEMBER

DISTRIBUTION CHARGES

Customer Charge	\$54.50 <u>\$63.00</u>	(I)
Energy Charge — All kWh	1.3964 <u>1.8390</u> cents per kilowatt-hour	(I)
Demand Charge — First five (5) kilowatts or less	No Charge	
— Additional kilowatts of Demand	\$6.54 <u>\$7.89</u> per kilowatt	(I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply or Rider No. 9 – Day-Ahead Hourly Price Service, as applicable, and will be billed in accordance with the terms contained therein.

Rider No. 8 – Default Service Supply – Applicable to customers with monthly demand less than 25 kW and customers with monthly demand greater than or equal to 25 kW but less than 200 kW, on average, who elect to purchase their electric supply requirements from the Company. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Supply Charges will be updated through competitive requests for proposal and will be effective for the periods as defined and described in Rider No. 8.

(I) – Indicates Increase

RATE GMH - GENERAL SERVICE MEDIUM HEATING - (Continued)

MONTHLY RATE - (Continued)

SUPPLY CHARGES – (Continued)

Rider No. 9 – Day-Ahead Hourly Price Service – Customers with monthly demand of 200 kW, on average, or greater and elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 9 and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

For purposes of determining the monthly rate for demand customers, Duquesne Light shall evaluate the customer's twelve (12) most recent months of monthly billing demand for that customer available in October of the preceding year. If the customer's average monthly billing demand is less than 25 kW in the twelve (12) months, then that customer shall be charged the monthly rate for demand customers less than 25 kW for the next calendar year and automatically assigned to that rate effective with their January billing. If the customer's average monthly demand is 25 kW or greater in the twelve (12) month period, then that customer shall be charged the monthly rate for demand customers equal to or greater than 25 kW for the next calendar year and automatically assigned to that rate as their default service rate effective with their January billing. In no instance shall a customer be eligible for more than one default service offering at a time. A new customer or a customer with limited or no historical data shall be eligible for and assigned to the applicable rate based on Duquesne Light's estimate of the customer's average monthly billing demand for the next twelve (12) month period.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity at the above Distribution and Supply Charges and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

MINIMUM CHARGE

For the months of October through May, the Minimum Charge shall be the Customer Distribution Charge for the first kilowatt, plus a Distribution Charge of ~~\$6.54~~ \$7.89 per kW, plus the current billing period charges for Company supplied transmission and supply service, if any. The Minimum Charge shall not be less than the Customer Distribution Charge. For the months of June through September, the Minimum Charge shall be calculated in accordance with the Minimum Charge provisions in Rate GS/GM.

(I)

RATE GL - GENERAL SERVICE LARGE

AVAILABILITY

Available for all the standard electric service taken on a customer's premises where the demand is ~~not less~~ greater than or equal to 300 kilowatts (≥ 300 kW) and less than 5,000 kilowatts ($< 5,000$ kW).

(C)
(C)

MONTHLY RATE

SUPPLY

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 9 – Day-Ahead Hourly Price Service and will be billed in accordance with the terms contained therein.

DISTRIBUTION

DEMAND CHARGES

First 300 kilowatts or less of Demand	\$3,180.00 <u>\$3,675.00</u>	(I)
Additional kilowatts of Demand	\$8.41 <u>\$10.66</u> per kW	(I)

ELECTRIC CHARGES

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the full Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity pursuant to Rider No. 9 – Day-Ahead Hourly Price Service.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE GLH - GENERAL SERVICE LARGE HEATING

AVAILABILITY

Available for all the standard electric service taken on a customer's premises for which a residential rate is not available, where the Company's service is the sole method of space heating, and where the heat loss of the customer's premises is calculated in accordance with the ASHRAE* Handbook of Fundamentals, and where such calculated heat loss converted into kilowatt-hour consumption during the heating season is determined by the Company to be at least 25% of the customer's entire electric energy requirements during the heating season. The space heating system may be supplemented with renewable energy sources such as solar, wind, wood, or hydro.

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MONTHLY RATE

DISTRIBUTION

(C)

For the Billing Months of October through May:

CUSTOMER CHARGE

Customer Distribution Charge..... ~~\$67.00~~ \$77.50

(I)

ENERGY CHARGES

All kilowatt-hours ~~2.3145-3.0162~~ cents per kWh

(I)

SUPPLY

~~Customers who elect to purchase their electric supply requirements from the Company may do so under the provisions of Rider No. 9 – Day-Ahead Hourly Price Service and will be billed in accordance with the terms contained therein.~~

DISTRIBUTION

~~For the Billing Months of October through May:~~

ENERGY CHARGES

~~All kilowatt hours 2.3145 cents per kWh~~

DISTRIBUTION

(C)

For the Billing Months of June through September:

Rate GL shall apply.

(I)

SUPPLY

(C)

Customers who elect to purchase their electric supply requirements from the Company may do so under the provisions of Rider No. 9 – Day-Ahead Hourly Price Service and will be billed in accordance with the terms contained therein.

RATE GLH - GENERAL SERVICE LARGE HEATING - (Continued)

MONTHLY RATE - (Continued)

ELECTRIC CHARGES

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the full Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity pursuant to Rider No. 9 – Day-Ahead Hourly Price Service.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

MINIMUM CHARGE

For the months of October through May, the Minimum Charge shall be the Customer Distribution Charge for the first kilowatt plus a Distribution Charge of ~~\$8.41~~ **\$10.66** per kW and the charges for Company supplied transmission and supply, if any. For Company supplied transmission and supply, the transmission charges shall be calculated as set forth in Appendix A and the supply charges shall be calculated as set forth under Rider No. 9. The Minimum Charge shall not be less than the Customer Distribution Charge. For the months of June through September, the Minimum Charge shall be calculated in accordance with the Minimum Charge provisions contained in Rate GL. (I)

RIDERS

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before fifteen days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

RATE L - LARGE POWER SERVICE

AVAILABILITY

Available for all the standard electric service taken on a customer's premises where the Contract Demand is not less than 5,000 kilowatts.

MONTHLY RATE

SUPPLY

Customers who elect to purchase their electric supply requirements from the Company may do so under the provisions of Rider No. 9 – Day-Ahead Hourly Price Service and will be billed in accordance with the terms contained therein.

DISTRIBUTION

DEMAND CHARGES

Service Voltage Less than 138 kV:

First 5,000 kilowatts or less of Demand	\$34,900.00 <u>\$41,800.00</u>	(I)
Additional kilowatts of Demand	\$13.12 <u>\$16.63</u> per kW	(I)

ELECTRIC CHARGES

The Company will provide and charge for Transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the full Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity pursuant to Rider No. 9 – Day-Ahead Hourly Price Service.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE L - LARGE POWER SERVICE - (Continued)

MONTHLY RATE - (Continued)

UNTRANSFORMED SERVICE CREDIT

Where the customer furnishes all necessary equipment to take untransformed service at 11,500 volts or higher, in strict accordance with the Company's standards and specifications, a credit of \$0.75 per kW based upon the individual demand of the untransformed circuit shall be applied to the customer's account.

MINIMUM CHARGE

The Minimum Charge shall be the sum of a Demand Charge based on 70% of the Contract On-Peak Demand for ~~transmission and distribution and plus the charges Demand Charge as calculated under Rider No. 9~~ for Company supplied transmission and supply, if any. The Demand Charge shall be determined using the Distribution Charge, and the Transmission and Supply Charges associated with Company supplied transmission and supply, if any, but in total, shall not be less than the demand charges associated with the first 5,000 kW or less of demand. For Company supplied transmission and supply, the transmission charges shall be calculated as set forth in Appendix A – Transmission Service Charges and the supply charges shall be calculated as set forth under Rider No. 9 – Day-Ahead Hourly Price Service.

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RIDERS

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before fifteen days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

DETERMINATION OF DEMAND FOR DISTRIBUTION

Individual demand, except in unusual cases, will be determined by measurement of the average kilowatts during the fifteen-minute period of greatest kilowatt-hour use during the billing period. Individual demands which exceed 30 kilowatts will be adjusted for power factor by multiplying by

$$\left\{ 0.8 + \left[0.6 \frac{\text{Reactive Kilovolt - ampere hours}}{\text{Kilowatt - hours}} \right] \right\},$$

where such multiplier will be not less than 1.00 nor more than 2.00. The Billing Demand will be the sum of the individual demands of each metered service adjusted for power factor as defined above, but not less than 70% of the Contract On-Peak Demand nor less than 5,000 kilowatts, whichever is the greater.

STANDARD CONTRACT RIDERS

For modifications of the above rate under special conditions, see "Standard Contract Riders".

RATE HVPS - HIGH VOLTAGE POWER SERVICE

AVAILABILITY

Available to customers with Contract On-Peak Demands greater than or equal to 5,000 kilowatts (≥ 5,000 kW) where service is supplied at 69,000 volts or higher. (C)

MONTHLY RATE

SUPPLY

Customers who elect to purchase their electric supply requirements from the Company may do so under the provisions of Rider No. 9 – Day-Ahead Hourly Price Service and will be billed in accordance with the terms contained therein.

DISTRIBUTION

FIXED MONTHLY CHARGE

Up to and Including 50,000 kW Billing Demand	\$2,050.31	<u>\$2,503.20</u>	(I)
50,001 kW to 100,000 kW Billing Demand	\$3,202.72	<u>\$3,910.17</u>	(I)
Greater than 100,000 kW Billing Demand	\$4,541.96	<u>\$5,545.24</u>	(I)

ELECTRIC CHARGES

The Company will provide and charge for Transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy requirements from an EGS will be charged the full Distribution Charge by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the supplier becomes unavailable or during which the customer has not chosen a supplier, the Company will supply electricity pursuant to Rider No. 9 – Day-Ahead Hourly Price Service.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE HVPS - HIGH VOLTAGE POWER SERVICE - (Continued)

MONTHLY RATE - (Continued)

MINIMUM CHARGE

The Minimum Charge shall be the ~~customer's Fixed Distribution Monthly Charge~~ Demand Charge based on 70% of the Contract On-Peak Demand for transmission and distribution and the Demand Charge as calculated under Rider No. 9 for Company supplied supply. ~~The Demand Charge shall be determined using the Distribution Charge, and the Transmission and Supply Charges associated with For~~ Company supplied transmission and supply, if any, but in total not less than the demand charges associated with the first 5,000 kW's or less of demand the transmission charges shall be calculated as set forth in Appendix A – Transmission Service Charges and the supply charges shall be calculated as set forth under Rider No. 9 – Day-Ahead Hourly Price Service.

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RIDERS

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before fifteen days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

DETERMINATION OF DEMAND FOR DISTRIBUTION

Individual demand, except in unusual cases, will be determined by measurement of the average kilowatts during the fifteen-minute period of greatest kilowatt-hour use during the billing period. Individual demands will be adjusted for power factor by multiplying by

$$\left\{ 0.8 + \left[0.6 \frac{\text{Reactive Kilovolt - ampere hours}}{\text{Kilowatt - hours}} \right] \right\},$$

where such multiplier will be not less than 1.00 nor more than 2.00. The Billing Demand will be the sum of the individual demands of each metered service adjusted for power factor as defined above, but not less than 70% of the Contract On-Peak Demand, nor less than 33 1/3% of the Contract Off-Peak Demand nor less than 5,000 kilowatts, whichever is the greater.

ON-PEAK AND OFF-PEAK CONTRACT DEMAND

The Contract On-Peak Demand is the maximum electrical capacity in kilowatts that the Company shall be required by the contract to deliver during the On-Peak hours to the customer.

RATE AL - ARCHITECTURAL LIGHTING SERVICE

AVAILABILITY

Beginning January 15, 2022, Rate AL will no longer be available to new customers or applicants, or to new installations for existing customers. **(C)**

Available for separately metered circuitry connected solely to outdoor architectural lighting equipment, with demand of 5 kilowatts or greater, to be operated during non-peak periods.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge	\$8.00	
Demand Charge	\$1.59 <u>\$1.83</u> per kilowatt	(I)
Energy Charge	0.2440 <u>0.2396</u> cents per kilowatt hour	(I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for Rate AL – Architectural Lighting Service customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to Rate AL customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy supply requirements from an EGS will be charged the Distribution Charges by the Company, and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the EGS becomes unavailable or during which the customer has not chosen an EGS, the Company will supply electricity at the above Distribution Charges, the Supply Charges in Rider No. 8 and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE SE - STREET LIGHTING ENERGY

AVAILABILITY

Available for the entire electric energy requirements of municipal street lighting systems where the municipality has not less than 15,000 street lamp installations and provides for the ownership, operation, and maintenance of its own street lamp installations and takes its entire energy requirements for street lighting under this rate.

MONTHLY RATE

DISTRIBUTION CHARGE

Monthly charge per lamp.....~~\$2.92~~**\$3.23** (I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for Rate SE – Street Lighting Energy customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to Rate SE customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy supply requirements from an EGS will be charged the Distribution Charges by the Company and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the EGS becomes unavailable or during which the customer has not chosen an EGS, the Company will supply electricity at the above Distribution Charge, the Supply Charges in Rider No. 8 and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE SE - STREET LIGHTING ENERGY - (Continued)

MONTHLY RATE - (Continued)

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before thirty days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

SPECIAL PROVISIONS

1. Ballasts for multiple mercury vapor street lights, when installed by the customer, shall be power factor corrected, having a power factor of not less than 90 percent. For ballasts not so corrected, the wattage of each lamp plus ballasts shall be increased by the following ratio: 90% divided by the actual power factor, expressed in percent, of the lamp plus the ballast.
2. Series street lighting circuits will be energized and de-energized in accordance with an agreed upon schedule of burning hours, except where such circuits are controlled by photo electric cells. During other hours, circuits will not be energized except upon sufficient notice to the customer.
3. On all poles, except ornamental poles used exclusively for street lighting purposes, the Company will terminate its facilities at the bracket to which the lighting fixture is attached. On ornamental poles, used exclusively for street lighting purposes, the Company will terminate its facilities at the top of the pole if served from overhead circuits or at the bottom of the pole if served from the underground system.
4. The Company, to protect continuity of service, the general public, and the safety of ~~men-workers~~ **(C)** engaged in work on poles, reserves the right to install insulating transformers between the Company's circuit and the wiring of the customer's installation. Where insulating transformers are installed, charges will be made therefore as herein before specified.
5. The customer upon request shall supply the Company periodically, but not more often than at six month intervals, with certified tests made by the Electrical Testing Laboratories, Inc. of New York, or a similar accredited organization, showing the mean life input in watts for each size and type of lamp, and the wattage and power factor for each size and type of mercury vapor ballast used by the customer in street lamp installations served under this rate.
6. Energy will normally be supplied under this rate by overhead circuits, but if the Company is required to supply or the customer requests delivery service from underground facilities, the specified unit charges for underground facilities will apply.
7. All installations, on and after July 1, 1969, of standard junction boxes used for street lighting service and of conduit and multiple service cable used exclusively for street lighting service will be installed, owned and maintained by the customer.

TERM OF CONTRACT

Contracts under this rate shall be for a term of not less than ten years.

RATE SM - STREET LIGHTING MUNICIPAL - (Continued)

MONTHLY RATE – (Continued)

DISTRIBUTION CHARGE — Monthly Rate Per Unit - (Continued)

<u>Minimum Nominal Lamp Wattage</u>	<u>Nominal kWh Energy Usage per Unit per Month</u>	<u>Company Owned and Maintained Equipment</u>		<u>Customer Owned and Maintained Equipment</u>	
		<u>Distribution Charge per Unit</u>		<u>Distribution Charge per Unit</u>	
Light-Emitting Diode (LED) — Cobra Head					
<u>30</u>	<u>11</u>	<u>\$12.91</u>		<u>\$3.03</u>	<u>(C)</u>
<u>45</u>	<u>16</u>	\$13.01 <u>\$12.91</u>		\$2.71 <u>\$3.03</u>	<u>(D)(I)</u>
<u>60</u>	<u>21</u>	\$13.52 <u>\$13.33</u>		\$2.71 <u>\$3.03</u>	<u>(D)(I)</u>
<u>95</u>	<u>34</u>	\$13.99 <u>\$14.71</u>		\$2.71 <u>\$3.03</u>	<u>(I)(I)</u>
<u>139</u>	<u>49</u>	\$15.08 <u>\$15.37</u>		\$2.71 <u>\$3.03</u>	<u>(I)(I)</u>
<u>219</u>	<u>77</u>	\$17.54 <u>\$15.65</u>		\$2.71 <u>\$3.03</u>	<u>(D)(I)</u>
275	97	<u>\$19.24</u>		<u>\$2.71</u>	<u>(C)</u>
Light-Emitting Diode (LED) — Colonial					
<u>4820</u>	<u>477</u>	<u>\$16.89</u>		<u>\$3.03</u>	<u>(C)</u>
8345	2916	<u>\$17.23</u>		<u>\$3.03</u>	<u>(C)</u>
Light-Emitting Diode (LED) — Contemporary					
<u>4740</u>	<u>4714</u>	<u>\$15.59</u>		<u>\$3.03</u>	<u>(C)</u>
6255	2220	<u>\$15.59</u>		<u>\$3.03</u>	<u>(C)</u>

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for Rate SM – Street Lighting Municipal customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to Rate SM customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

RATE SM - STREET LIGHTING MUNICIPAL - (Continued)

MONTHLY RATE – (Continued)

ELECTRIC CHARGES – (Continued)

Customers who elect to purchase their electric energy supply requirements from an EGS will be charged the Distribution Charges by the Company and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the EGS becomes unavailable or during which the customer has not chosen an EGS, the Company will supply electricity at the above Distribution Charge, the Supply Charges in Rider No. 8 and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may select Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RIDERS

Bills rendered under this schedule are subject to the charges stated in any applicable rider.

LATE PAYMENT CHARGE

Bills will be calculated on the rates stated herein, and are due and payable on or before thirty days from the date of mailing of the bill to the ratepayer. The bill is overdue when not paid on or before the due date indicated on the bill. An overdue bill is subject to a Late Payment Charge of 1.25% interest per month on the full unpaid and overdue balance of the Company charges on the bill. The Charge shall be calculated on the overdue portions of the Company charges on the bill and shall not be charged against any sum that falls due during a current billing period.

POLES

No charge is made for wood poles used jointly for street lighting and the support of the Company's general distribution system or for tubular steel poles, trolley type, used jointly for street lighting and the support of trolley span wires.

Where the installation of one (1) or more wood poles is required to serve the customer, the customer has the option to install the pole(s) at ~~his-its~~ own expense in accordance with SPECIAL TERM AND CONDITION NO. 2 or the Company will install, own and maintain the pole(s) and bill the customer at the monthly rate of ~~\$10.32~~\$11.54 for each pole required.

(C)
(I)

CUSTOMER OWNED AND MAINTAINED EQUIPMENT CHARGE

A per unit monthly charge whenever the customer or an agent of the customer owns the entire street lighting system, including, but not limited to, the fixture, pole, circuit, controls, and all other related equipment on the load side of the Company's service point or when such facility is provided by a public agency and the customer and/or agent is obligated to operate and maintain such facility.

The street lighting system equipment must be approved by and installed in a manner acceptable to the Company and must be equipped with photocells or other such equipment that permit only dusk-to-dawn operation.

RATE SH - STREET LIGHTING HIGHWAY

AVAILABILITY

Beginning January 15, 2022, Rate SH will no longer be available to new customers or applicants, or to new installations for existing customers. (C)

Available for high intensity discharge lighting of state highways for normal dusk to dawn operation of approximately 4,200 hours per year where the highway lighting system acceptable to Duquesne Light Company is installed by the State and ownership of the entire highway lighting system has been transferred to the Company for a nominal consideration.

Beginning January 15, 2022, replacement of high pressure sodium lamps, fixtures or luminaries, including brackets and ballasts, will not be available. In such cases, the customer must take service under one of the available LED lighting options listed below. (C)

Due to the limited availability of high pressure sodium lighting, the Company will be replacing existing high pressure sodium lights with LED lights at its discretion. The Company may exchange functioning high pressure sodium lights with LEDs upon customer request and upon receipt, in advance, of the Company's estimated removal costs of such replacement. Such elective replacements shall be at the Company's discretion. (C)

MONTHLY RATE

DISTRIBUTION CHARGE — Monthly Rate Per Unit

<u>Minimum Nominal Lamp Wattage</u>	<u>Nominal kWh Energy Usage per Unit per Month</u>	<u>Company Owned and Maintained Equipment Distribution Charge per Unit</u>	<u>Customer Owned and Maintained Equipment Distribution Charge per Unit</u>	
Sodium Vapor				
100	50	\$12.54 \$14.02	\$2.74 \$3.03	(U)(U)
150	71	\$12.71 \$14.22	\$2.74 \$3.03	(U)(U)
200	95	\$12.89 \$14.42	\$2.74 \$3.03	(U)(U)
400	170	\$13.57 \$15.99	\$2.74 \$3.03	(U)(U)
Light-Emitting Diode (LED) — Cobra Head				
<u>30</u>	<u>11</u>	<u>\$12.91</u>	<u>\$3.03</u>	(C)
<u>45</u>	<u>16</u>	<u>\$12.91</u>	<u>\$3.03</u>	(C)
60	21	\$13.52 \$15.12	\$2.74 \$3.03	(U)(U)
95	34	\$13.99 \$15.65	\$2.74 \$3.03	(U)(U)
139	49	\$15.08 \$16.87	\$2.74 \$3.03	(U)(U)
219	77	\$17.54 \$19.62	\$2.74 \$3.03	(U)(U)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

(C) – Indicates Change **(I) – Indicates Increase**

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

RATE UMS – UNMETERED SERVICE

AVAILABILITY

Available to customers using unmetered standard service at each point of connection for customer-owned and maintained equipment such as traffic signals, communication devices and billboard lighting.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge	\$10.00 \$11.50	(I)
Energy Charge	1.8171 2.7761 cents per kilowatt hour	(I)

SUPPLY CHARGES

Customers who elect to purchase their electric supply requirements from the Company will do so under the provisions of Rider No. 8 – Default Service Supply and will be billed in accordance with the terms contained therein.

ELECTRIC CHARGES

The Supply Charges for Rate UMS – Unmetered Service customers will be updated through competitive requests for proposal as described in Rider No. 8 – Default Service Supply. The Supply rate shall be determined based on the formula described in the “Calculation of Rate” section in Rider No. 8. Applicability of the Supply rate to Rate UMS customers shall be as described in Rider No. 8 and for the effective period defined in Rider No. 8.

The Company will provide and charge for transmission service consistent with the PJM Open Access Transmission Tariff approved or accepted by the Federal Energy Regulatory Commission for customers who receive Default Service from the Company. The Transmission Service Charges are included, for informational purposes, in Appendix A of this Tariff.

Customers who elect to purchase their electric energy supply requirements from an EGS will be charged the Distribution Charges by the Company and must purchase their transmission and supply requirements from their selected EGS. Customers may change suppliers or return to the Company for electric supply requirements as defined in Rule No. 45.

For customers who elect to purchase their supply from an EGS, the customer is responsible for any other charges from the EGS. Any month in which the EGS becomes unavailable or during which the customer has not chosen an EGS, the Company will supply electricity at the above Distribution Charges, the Supply Charges in Rider No. 8 and the Transmission Service Charges in Appendix A.

Customers who choose an EGS may elect Consolidated Billing or Separate Billing as defined in Rule No. 20.1.

RATE PAL - PRIVATE AREA LIGHTING - (Continued)

MONTHLY RATE - (Continued)

POLES – (Continued)

Where the installation of one (1) or more wood poles is required to serve the customer, the customer has the option to install the pole(s) at ~~his~~-its own expense in accordance with SPECIAL TERM AND CONDITION NO. 2 or the Company will install, own and maintain the pole(s) and bill the customer at the monthly rate of ~~\$40.32~~ \$11.54 for each pole required.

(C)
(I)

CUSTOMER OWNED AND MAINTAINED EQUIPMENT CHARGE

A per unit monthly charge whenever the customer or an agent of the customer owns the entire street lighting system, including, but not limited to, the fixture, pole, circuit, controls, and all other related equipment on the load side of the Company's service point or when such facility is provided by a public agency and the customer and/or agent is obligated to operate and maintain such facility.

The street lighting system equipment must be approved by and installed in a manner acceptable to the Company and must be equipped with photocells or other such equipment that permit only dusk-to-dawn operation.

The customer/agent must provide the Company with a written inventory of all street lighting fixtures. This inventory shall include the location, type and wattage rating for each fixture. The customer/agent will update its inventory of lighting fixtures by informing the Company in writing of changes in type, rating, location, and quantity of lighting fixtures as such changes occur and billings will be adjusted accordingly.

The Company reserves the right to inspect the equipment at each location and make prospective adjustments in billing as indicated by such inspections. The Company shall be under no obligation to conduct such inspections for the purpose of determining accuracy of billing or otherwise. The Company's decision not to conduct such inspections shall not release the customer/agent from the obligation to provide to the Company, and to update, an accurate inventory of the types, ratings, and quantities of lighting equipment upon which billing is based.

As this service is a per unit monthly charge, the customer/agent agrees to pay amounts billed in accordance with the current inventory, regardless of whether any of the equipment was electrically operable during the period in question and regardless of the cause of any such equipment's failure to operate.

The contract period is as covered by any existing contract now in effect with the customer/agent. All new contracts shall be for a period of one year.

SPECIAL TERMS AND CONDITIONS

1. The above charges include installation of standard Company facilities including lamps, fixtures or luminaries, brackets and ballasts, all when installed on the overhead distribution system. The above charges include normal operation and maintenance. Normal operation and maintenance does not include periodic tree trimming around the fixture or luminaire.
2. Where it is necessary to install wood, metal, or ornamental poles, or other special facilities or services not in conformance with the Company's standard overhead practice, the additional cost shall be borne by the customer. Title to all facilities, except as noted below, shall vest in the Company.

STANDARD CONTRACT RIDERS – (Continued)

RIDER MATRIX

	RS	RH	RA	GS/GM	GMH	GL	GLH	L	HVPS	AL	SE	SM	SH	UMS	PAL
Rider No. 1	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rider No. 2				X	X	X	X								
Rider No. 3				X	X	X	X	X							
Rider No. 4	<u>X</u>														
Rider No. 5	X	X	X												
Rider No. 6				X											
Rider No. 7	<u>X</u>														
Rider No. 8	X	X	X	X	X					X	X	X	X	X	X
Rider No. 9				X	X	X	X	X	X						
Rider No. 10	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rider No. 11				X		X									
Rider No. 12				X	X										
Rider No. 13				X											
Rider No. 14	X														
Rider No. 15															
Rider No. 15A	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rider No. 16				X	X	X	X	X							
Rider No. 17						X	X	X	X						
Rider No. 18	X	X	X	X	X	X	X								
Rider No. 19				<u>X</u>		<u>X</u>		<u>X</u>							

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Rider Titles:

- Rider No. 1 — Retail Market Enhancement Surcharge
- Rider No. 2 — Untransformed Service
- Rider No. 3 — School and Government Service Discount Period
- Rider No. 4 — Federal Tax Adjustment Clause~~Intentionally Left Blank~~ (C)
- Rider No. 5 — Universal Service Charge
- Rider No. 6 — Temporary Service
- Rider No. 7 — Residential Subscription Service Pilot~~Intentionally Left Blank~~ (C)
- Rider No. 8 — Default Service Supply
- Rider No. 9 — Day-Ahead Hourly Price Service
- Rider No. 10 — State Tax Adjustment
- Rider No. 11 — Street Railway Service
- Rider No. 12 — Billing Option – Volunteer Fire Companies and Nonprofit Senior Citizen Centers
- Rider No. 13 — General Service Separately Metered Electric Space Heating Service
- Rider No. 14 — Residential Service Separately Metered Electric Space and Water Heating
- Rider No. 15 — Intentionally Left Blank
- Rider No. 15A — Phase IV Energy Efficiency and Conservation Surcharge
- Rider No. 16 — Service to Non-Utility Generating Facilities
- Rider No. 17 — Emergency Energy Conservation
- Rider No. 18 — Rates for Purchase of Electric Energy from Customer-Owned Renewable Resources Generating Facilities
- Rider No. 19 — Community Development for New Load~~Intentionally Left Blank~~ (C)

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ISSUED: **APRIL 16, 2021**

EFFECTIVE: **JUNE 15, 2021**

STANDARD CONTRACT RIDERS – (Continued)

(C)

RIDER MATRIX – (Continued)

(C)

	RS	RH	RA	GS/GM	GMH	GL	GLH	L	HVPS	AL	SE	SM	SH	UMS	PAL
Rider No. 20	X	X	X	X	X	X	X	X	X	X					
Rider No. 21	X	X	X	X	X	X									
Rider No. 22	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
<u>Rider No. 23</u>	<u>X</u>	<u>X</u>	<u>X</u>												
<u>Rider No. 24</u>				<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>							
<u>Rider No. 25</u>				<u>X</u>	<u>X</u>										
<u>Rider No. 26</u>				<u>X</u>	<u>X</u>										
Appendix A	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

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Rider Titles:

Rider No. 20 — Smart Meter Charge

Rider No. 21 — Net Metering Service

Rider No. 22 — Distribution System Improvement Charge (“DSIC”)

Rider No. 23 — Home Charging Pilot Program

Rider No. 24 — Fleet Charging Pilot Program

Rider No. 25 — New Business Stimulus

Rider No. 26 — Crisis Recovery Program

Appendix A — Transmission Service Charges

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STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 4 – FEDERAL TAX ADJUSTMENT CLAUSE
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(Applicable to all Rates)

The Federal Tax Adjustment Clause (“FTAC”) is instituted as a mechanism to adjust for changes in the federal corporate income tax rate that are not reflected in the Company’s most recent general base rate proceeding. The FTAC is applicable to all base distribution rates under this Tariff. The amount of the adjustment will be determined as provided below.

A. Determination of the Change in Recoverable Federal Income Taxes Resulting from Increases or Decreases in the Federal Corporate Income Tax Rate (“FITA”).

1. FITA shall include the effect of the increase or decrease in the federal corporate income tax rate on:
 - a. the provision in rates for recovery of current federal income taxes;
 - b. the provision in rates for recovery of deferred federal income taxes; and
 - c. any provision in rates for adjustment of previously deferred federal income taxes recorded at a different federal income tax rate.
2. The increases/decreases in annual revenues under this Rider will be calculated based on either the federal tax amounts associated with distribution utility investments, revenues and expenses allowed in the Company’s most recent general base rate proceeding if fully determined in a Final Order, if available, or on the federal tax amounts associated with distribution utility investments, revenues and expenses incurred by the Company in the calendar year preceding the effective date of the tax rate change. If any base distribution rate revenue increase is granted during such calendar year or thereafter, the actual federal tax amounts will be adjusted to reflect the annualized increase in federal corporate income taxes resulting from the allowed increase in base distribution rate revenues.

B. Allocation of Increased/ Decreased Revenues to Rate Classes

1. The required increase/decrease in revenues to reflect the change in the federal corporate income tax rate calculated pursuant to this Rider shall be applied by equal percentage to all base distribution rates.

C. Calculation and Filing of Adjusted Rates For Changes in the Federal Corporate Income Tax Rate

1. To calculate the FTAC, the required increase/decrease in revenues will be divided by the Company’s projected annual revenue for base distribution service for the period during which the charge will be collected, exclusive of State Tax Adjustment Surcharge (STAS) and automatic adjustment clause revenues.
2. The surcharge will be expressed as a percentage carried to two decimal places and will be applied to the total base distribution charges that are billed to each customer for distribution service.
3. The surcharge will be filed to become effective on ten (10) days’ notice as soon as practicable following the effective date of the federal corporate income tax change, including appropriate supporting data demonstrating the calculation of the revenue adjustment and determination of the surcharge.

(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 4 – FEDERAL TAX ADJUSTMENT CLAUSE – (Continued)

(Applicable to all Rates)

C. Calculation and Filing of Adjusted Rates For Changes in the Federal Corporate Income Tax Rate – (Continued)

4. After the initial filing, the FTAC surcharge shall be filed with the Commission by April 1 of each year that it is in place.
5. The FTAC shall be applied on a bills rendered basis.

D. Formula

The computation of the FTAC is as follows:

$$\text{FTAC} = \frac{(((\text{FITA} * \text{GRCF}) + e) * \text{GRT})}{\text{PAR}}$$

$$\text{GRCF} = (1/((1-\text{SIT})*(1-\text{FIT})))$$

$$\text{GRT} = 1/(1-\text{T})$$

Where:

FITA = Reflects the federal income tax adjustment, if any, as defined in Part A of this Rider and may be a positive or negative value.

GRCF = Gross Revenue Conversion Factor.

SIT = State Income Tax rate in effect at the time of the filing.

FIT = Federal income tax rate in effect at the time of the filing.

T = Pennsylvania gross receipts tax rate in effect during the billing month.

e = Amount calculated (+/-) under the annual reconciliation feature or Commission audit.

PAR = Projected annual revenues for base distribution service (excluding all applicable clauses and riders) from existing customers plus netted revenue from any customers which will be acquired or lost by the beginning of the applicable service period.

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 4 – FEDERAL TAX ADJUSTMENT CLAUSE – (Continued)(Applicable to all Rates)E. Reconciliation

1. The surcharge shall be reconciled on an annual basis to provide for over/under-recoveries of the revised revenues to be recovered. The revenue received under the FTAC for the reconciliation period will be compared to the Company's required increase/decrease in revenues as defined in Part A. The difference will be recouped or refunded, as appropriate, over a one-year period commencing on April 1 of each year. The surcharge will be reconciled at the end of each calendar year and will remain in place until the Company files and the Commission approves new base distribution rates for the Company pursuant to Section 1308(d).
2. Under- or over-recoveries of the required revenue changes to reflect a delay in implementation of the surcharge following the effective date of the federal corporate income tax rate, including the effect of implementation of a federal corporate income tax rate change on a retroactive basis, will be reconciled in the first annual reconciliation filing.
3. Upon determination that the surcharge, if left unchanged, would result in a material over- or under-collection, the Company may file with the Commission, on at least ten (10) days' notice, for an interim revision of the FTAC.
4. Interest will not be applied to reconciled amounts.
5. The FTAC will not be included in the calculation of the Distribution System Improvement Charge ("DSIC").

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 5 – UNIVERSAL SERVICE CHARGE - (Continued)

(Applicable to Rate Schedules RS, RH and RA)

CALCULATION OF CHARGE – (Continued)

- Customer Assistance Program (“CAP”): CAP costs will be calculated to include the projected CAP discount and CAP program costs for the Computational Year. The total CAP discount will be based on the annual average discount from the previous year, the Reconciliation Year, multiplied by the projected average number of CAP program participants during the Computational Year. The projected customer additions to the CAP program during the Computational Year will be based on the number of CAP customers receiving a discount at the end of the Reconciliation Year plus a projection of the average monthly number of CAP customers during the Computational Year. The projected number of CAP customers will include net additions to the program (additions minus exits), and a projection of customers enrolled through expected changes in policy (e.g. changes in the definition of poverty, changes in regulatory mandates). The projected CAP program costs will include the estimated costs for new applications, maintenance and annual recertification, and the projected CAP pre-program arrearages to be forgiven and written off during the USC Computational Year.
- Smart Comfort Program [Low Income Usage Reduction Program (“LIURP”)]: LIURP costs will be calculated based on the projected number of homes that participate in the usage reduction program and the average cost per visit.
- Customer Assistance and Referral Evaluation Services (“CARES”): CARES costs will be calculated based on the projected annual Community Based Organization (“CBO”) program costs and CBO costs for administering the program.
- Hardship Fund: Hardship Fund costs will be calculated based on the projected annual program costs and CBO costs for administering the program.
- Any other replacement or Commission-mandated Universal Service Program or low income program that is implemented during the Reconciliation or Computational Year.

Cr = A credit to reduce CAP customer discounts included in the USC to the extent that the monthly CAP enrollment level exceeds ~~39,088~~ 35,853 customers. Specifically, the recoverable CAP discounts will be reduced by the number of CAP participants in excess of ~~39,088~~ 35,853 times the average CAP credit and arrearage forgiveness costs times 10.43%. The participation level above which the offset shall be applied will be reset in each distribution rate case.

E = The over- or under- collection of actual Universal Service Program costs and revenue that result from the billing of the USC during the USC Reconciliation Year (an over-collection is denoted by a positive E and an under-collection by a negative E), including applicable interest. Interest shall be computed monthly at the statutory legal rate of interest, from the month the over or under collection occurs to the effective month that the over collection is refunded or the under collection is recouped.

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STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 7 – RESIDENTIAL SUBSCRIPTION SERVICE PILOT
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(Applicable to Rate Schedule RS)

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AVAILABILITY

Available to customers served under Rate RS – Residential Service who are not enrolled in the Customer Assistance Program (CAP) and are not billed under Rider No. 21 (Net Energy Metering). Enrollment in the Residential Subscription Service Pilot (“Pilot”) provided under this Rider will be limited to 2,000 customers who request enrollment during the period January 15, 2022, through December 31, 2022. The Company may decline to enroll a customer at its sole discretion.

This Rider applies only to base distribution services. All other applicable charges and Riders will be charged as designed.

DEFINITIONS

Subscription Unit. Incremental size of subscription that is equal to 1 kW.

Subscribed Units. Total number of Subscription Units chosen by customer. (For example, a customer who wants to cover 5 kW of demand will choose 5 Subscription Units.)

Subscription Level. Total demand (kW) of subscription based on the Subscribed Units chosen by customer times the Subscription Unit, plus 1 kW minimum subscription included in the Customer Charge.

Overage Bandwidth. Amount by which customer can exceed their Subscription Level without incurring Overage Fees. This is set to one-half of one Subscription Unit, or 0.5 kW.

Overage Amount. The positive amount of customer’s monthly maximum billed demand less Subscription Level less Overage Bandwidth.

MONTHLY RATE

DISTRIBUTION CHARGES

Customer Charge	\$28.48
Subscription Unit Charge	\$12.23 per unit

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 7 – RESIDENTIAL SUBSCRIPTION SERVICE PILOT – (Continued)

(Applicable to Rate RS)

SUBSCRIPTION SERVICE LEVEL

Upon enrollment in the Pilot, customers shall select the number of Subscription Units the customer will purchase every month to cover their electric distribution needs. The Company will provide the customer with information regarding their previous peak energy use in the past year to aid the customer in selecting the appropriate Subscription Service Level. The customer's Distribution Charges will then be computed as the Customer Charge, plus the Subscribed Units multiplied by the Subscription Unit Charge, plus any applicable Overage Amount or other charges.

Where a customer's demand exceeds their Subscription Level plus the Overage Bandwidth, the customer shall pay an overage fee equal to the Overage Amount multiplied by two times the Subscription Unit Charge. If a customer has an Overage Amount more than three times during the previous six billing periods, or the customer's Overage Amount exceeds 3 kW, the customer's Subscribed Units will automatically be reset to the customer's maximum demand from the past six months rounded up to the nearest 1 kW.

DETERMINATION OF DEMAND FOR DISTRIBUTION

Individual demand, except in unusual cases, will be determined by measurement of the sixty-minute period of greatest kilowatt-hour use during the billing period.

SPECIAL PROVISIONS

CUSTOMER ENROLLMENT

A customer may exit the Pilot and this Rider at any time for any reason. A customer who exits the Pilot will be removed from this Rider effective with the billing cycle that commences three (3) business days after the date the customer notified the Company of their election to leave the Pilot.

BILL PROTECTION

A customer who exits the Pilot may request a refund for the positive difference between their billed distribution charges under this Rider and the amount of such charges if billed under Rate Schedule RS for up to three months prior to exiting, but no longer than the customer's actual enrollment in the program. The Company will provide such refund within 60 days of customer request.

STANDARD CONTRACT RIDERS - (Continued)
RIDER NO. 8 – DEFAULT SERVICE SUPPLY – (Continued)
 (Applicable to Rate Schedules RS, RH, RA, GS/GM, GMH, AL, SE, SM, SH, UMS and PAL)

DEFAULT SERVICE SUPPLY RATE – (Continued)

Lighting

(Rate Schedules SM, SH and PAL)

Lamp wattage as available on applicable rate schedule.

Wattage	Nominal kWh Energy Usage per Unit per Month	Application Period					
		06/01/2021 through 11/30/2021	12/01/2021 through 05/31/2022	06/01/2022 through 11/30/2022	12/01/2022 through 05/31/2023	06/01/2023 through 11/30/2023	12/01/2023 through 05/31/2023
Supply Charge ¢ per kWh		3.0953	X.XXXX	X.XXXX	X.XXXX	X.XXXX	X.XXXX
Fixture Charge — \$ per Month							
Mercury Vapor							
100	44	1.36	X.XX	X.XX	X.XX	X.XX	X.XX
175	74	2.29	X.XX	X.XX	X.XX	X.XX	X.XX
250	102	3.16	X.XX	X.XX	X.XX	X.XX	X.XX
400	161	4.98	X.XX	X.XX	X.XX	X.XX	X.XX
1000	386	11.95	X.XX	X.XX	X.XX	X.XX	X.XX
High Pressure Sodium							
70	29	0.90	X.XX	X.XX	X.XX	X.XX	X.XX
100	50	1.55	X.XX	X.XX	X.XX	X.XX	X.XX
150	71	2.20	X.XX	X.XX	X.XX	X.XX	X.XX
200	95	2.94	X.XX	X.XX	X.XX	X.XX	X.XX
250	110	3.40	X.XX	X.XX	X.XX	X.XX	X.XX
400	170	5.26	X.XX	X.XX	X.XX	X.XX	X.XX
1000	387	11.98	X.XX	X.XX	X.XX	X.XX	X.XX
Flood Lighting - Unmetered							
70	29	0.90	X.XX	X.XX	X.XX	X.XX	X.XX
100	46	1.42	X.XX	X.XX	X.XX	X.XX	X.XX
150	67	2.07	X.XX	X.XX	X.XX	X.XX	X.XX
250	100	3.10	X.XX	X.XX	X.XX	X.XX	X.XX
400	155	4.80	X.XX	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Cobra Head							
30	11	X.XX	X.XX	X.XX	X.XX	X.XX	X.XX
45	16	0.50	X.XX	X.XX	X.XX	X.XX	X.XX
60	21	0.65	X.XX	X.XX	X.XX	X.XX	X.XX
95	34	1.05	X.XX	X.XX	X.XX	X.XX	X.XX
139	49	1.52	X.XX	X.XX	X.XX	X.XX	X.XX
219	77	2.38	X.XX	X.XX	X.XX	X.XX	X.XX
275	97	3.00	X.XX	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Colonial							
4820	177	0.53X.XX	X.XX	X.XX	X.XX	X.XX	X.XX
8345	2916	0.90X.XX	X.XX	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Contemporary							
4740	1714	0.53X.XX	X.XX	X.XX	X.XX	X.XX	X.XX
6255	2220	0.68X.XX	X.XX	X.XX	X.XX	X.XX	X.XX

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(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 8 – DEFAULT SERVICE SUPPLY – (Continued)

(Applicable to Rate Schedules RS, RH, RA, GS/GM, GMH, AL, SE, SM, SH, UMS and PAL)

DEFAULT SERVICE SUPPLY RATE – (Continued)

Lighting — (Continued)

(Rate Schedules SM, SH and PAL)

Lamp wattage as available on applicable rate schedule.

Wattage	Nominal kWh Energy Usage per Unit per Month	Application Period			
		06/01/2023 through 11/30/2023	12/01/2023 through 05/31/2024	06/01/2024 through 11/30/2024	12/01/2024 through 05/31/2025
Supply Charge ¢ per kWh		X.XXXX	X.XXXX	X.XXXX	X.XXXX
		Fixture Charge — \$ per Month			
Mercury Vapor					
100	44	X.XX	X.XX	X.XX	X.XX
175	74	X.XX	X.XX	X.XX	X.XX
250	102	X.XX	X.XX	X.XX	X.XX
400	161	X.XX	X.XX	X.XX	X.XX
1000	386	X.XX	X.XX	X.XX	X.XX
High Pressure Sodium					
70	29	X.XX	X.XX	X.XX	X.XX
100	50	X.XX	X.XX	X.XX	X.XX
150	71	X.XX	X.XX	X.XX	X.XX
200	95	X.XX	X.XX	X.XX	X.XX
250	110	X.XX	X.XX	X.XX	X.XX
400	170	X.XX	X.XX	X.XX	X.XX
1000	387	X.XX	X.XX	X.XX	X.XX
Flood Lighting - Unmetered					
70	29	X.XX	X.XX	X.XX	X.XX
100	46	X.XX	X.XX	X.XX	X.XX
150	67	X.XX	X.XX	X.XX	X.XX
250	100	X.XX	X.XX	X.XX	X.XX
400	155	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Cobra Head					
30	11	X.XX	X.XX	X.XX	X.XX
45	16	X.XX	X.XX	X.XX	X.XX
60	21	X.XX	X.XX	X.XX	X.XX
95	34	X.XX	X.XX	X.XX	X.XX
139	49	X.XX	X.XX	X.XX	X.XX
219	77	X.XX	X.XX	X.XX	X.XX
275	97	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Colonial					
4820	177	X.XX	X.XX	X.XX	X.XX
8345	2916	X.XX	X.XX	X.XX	X.XX
Light-Emitting Diode (LED) — Contemporary					
4740	1714	X.XX	X.XX	X.XX	X.XX
6255	2220	X.XX	X.XX	X.XX	X.XX

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STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 8 – DEFAULT SERVICE SUPPLY – (Continued)

(Applicable to Rate Schedules RS, RH, RA, GS/GM, GMH, AL, SE, SM, SH, UMS and PAL)

CONTINGENCY PLAN

In the event Duquesne receives bids for less than all Tranches or the Commission does not approve all or some of the submitted bids or in the event of supplier default, then Duquesne will provide the balance of the default supply for commercial and industrial customers through purchases in the PJM spot markets until such time that a different contingency plan is approved by the Commission. Duquesne will submit to the Commission within fifteen (15) days after any such occurrence an emergency plan to handle any default service shortfall. All costs associated with implementing the contingency plan will be included as part of the DSS described in the section below, "Calculation of Rate."

CALCULATION OF RATE

DSS rates shall be determined based on the formula described in this section. The DSS shall be filed with the Commission no less than sixty (60) days prior to the start of the next Application Period as defined under the Default Service Supply Rate section of this Rider. Rates are reconciled on a semi-annual basis in accordance with the Default Service Supply Rate section of this Rider. The rates shall include an adjustment to reconcile revenue and expense for each Application Period. The DSS shall be determined to the nearest one-thousandth of one (1) mill per kilowatt-hour in accordance with the formula set forth below and shall be applied to all kilowatt-hours billed for default service provided during the billing month:

$$DSS = [(CA + SLR + (DSS_a + E)/S) * F + (DSS_b/S)] * [1/(1 - T)]$$

Where:

- DSS** = Default Service Supply rate, converted to cents per kilowatt-hour, to be applied to each kilowatt-hour supplied to customers taking default service from the Company under this Rider.
- CA** = The weighted average of the winning bids received in a competitive auction for each customer class identified above and described in the "Default Service Supply Rate" section and adjusted for customer class transmission and distribution line losses. The competitive auction shall be conducted as described in "Procurement Process."
- DSS_a** = The total estimated direct and indirect costs incurred by the Company to acquire DSS from any source on behalf of customers described above in the "Procurement Process." The Application Period shall be for each period over which the DSS, as computed, will apply. Projections of the Company's costs to acquire default supply for the Application Period shall include all direct and indirect costs of generation supply to be acquired by the Company from any source plus any associated default service supply-related procurement and administration costs. Default service supply-related costs shall include the cost of preparing the company's default service plan filing and working capital costs associated with default service supply. The Company will recover these costs over the default service plan period as defined in the Commission's order at Docket No. P-2020-3019522 R-2021-3024750.

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STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 9 – DAY-AHEAD HOURLY PRICE SERVICE – (Continued)

(Applicable to Rates GS/GM, GMH, GL, GLH, L and HVPS and Generating Station Service)

MONTHLY CHARGES – (Continued)

PJM Ancillary Service Charges and Other PJM Charges – (Continued)

- PJM_S**= PJM Surcharge is a pass-through of the charges incurred by the Company for grid management and administrative costs associated with membership and operation in PJM. These are the charges incurred by the Company under PJM Schedules 9 and 10 to provide hourly price service.
- R_D** = Reactive supply service charge in \$/MW-day to serve the customer's load as calculated under the PJM Tariff Schedule 2.
- B_D** = Blackstart service charge in \$/MW-day to serve the customer's load as calculated under the PJM Tariff Schedule 6A.

Fixed Retail Administrative Charge

- FRA** = The Fixed Retail Administrative Charge in \$ per MWH. The Fixed Retail Administrative Charge consists of the sum of administrative charges for the suppliers providing hourly price service (as determined by a competitive solicitation process) and for the Company to obtain supply and administer this service. Default service supply-related costs shall include the cost of preparing the company's default service plan filing and working capital costs associated with default service supply. The Company will recover these costs over the default service plan period as defined in the Commission's order at Docket No. ~~P-2020-3049522~~ R-2021-3024750.

The supplier charges shall be based on the winning bids in the Company's most recent solicitation for supply of hourly price default service.

The Company's administrative charges shall be based on an amortization of the costs incurred by the Company to acquire generation supply from any source for the Medium (≥ 200 kW) Customer Class and Large C&I Customer Class during the most recent twelve-month (12-month) period ended May 31st (as determined by amortizing such costs over a 12-month period) plus the amortization of the cost of administering the hourly price service over the duration of the default service plan, including any unbundled costs of preparing the Company's default service plan filing and working capital costs associated with default service supply.

This charge shall also include the Company's costs associated with any Commission approved solar contracts and its administration, if applicable, in \$ per MWh. The proceeds of any solar energy, capacity, ancillary services and solar AECs that are acquired and in excess of those allocated to default service suppliers, and sold into the market, will be netted against solar contract costs.

Application Period	FRA \$/MWH
June 1, 2021 through May 31, 2022	\$3.60
June 1, 2022 through May 31, 2023	\$X.XX
June 1, 2023 through May 31, 2024	\$X.XX
June 1, 2024 through May 31, 2025	\$X.XX

(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

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STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 10 - STATE TAX ADJUSTMENT

(Applicable to All Rates)

In addition to the charges provided in this Tariff, a two-part surcharge will apply to all bills rendered by the Company, pursuant to the Pennsylvania Public Utility Commission authorization of March 10, 1970, to compensate the Company for new and increased taxes imposed by the General Assembly.

Part 1 of the surcharge, at a rate of ~~(0.0080%)~~ 0.0000% will include Capital Stock Tax, Corporate Net Income Tax, and Public Utility Realty Tax, which will be applied to the distribution charges of customer bills. (I)

Part 2 of the surcharge, at a rate of 0.0000% will include Gross Receipts Tax and will be applied to all portions of customer bills.

The Company will recompute the surcharge using the elements prescribed by the Commission's March 10, 1970, authorization:

1. Whenever any of the tax rates used in computing the surcharge is changed, in which case the recomputation shall take into account the changed tax rate.
2. Whenever the Company makes effective increased or decreased rates (other than net energy clause), in which case the recomputation shall take into account the adjustments prescribed by the Commission's March 10, 1970, authorization.
3. On December 22, and each year thereafter.

Every recomputation made pursuant to the above paragraph shall be submitted to the Commission within ten (10) days after the occurrence of the event or date which occasions such recomputation: and if the recomputed surcharge is less than the one then in effect the Company will, and if the recomputed surcharge is more than the one then in effect the Company may, accompany such recomputation with a Tariff or supplement to reflect such recomputed surcharge, the effective date of which, shall be ten (10) days after filing.

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 16 - SERVICE TO NON-UTILITY GENERATING FACILITIES

~~(Applicable to all General Service Rates Except Non-Demand Metered GS/GM Customers)~~
~~(Applicable to Rates GM < 25, GM ≥ 25, GMH, GL, GLH and L)~~

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The following applies to non-utility generating facilities including, but not limited to cogeneration and small power production facilities that are qualified in accord with Part 292 of Chapter I, Title 18, Code of Federal Regulations (qualifying facility). Electric energy will be delivered to a non-utility generating facility in accord with the following:

A. DEFINITIONS

~~**Contract** is the signed agreement between the customer and the Company that is executed upon the customer's request to select Rider No. 16 service. Among other things, the Contract specifies the contractual demand levels for Back-Up Service and Supplementary Service that are defined below.~~

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~~**Supplementary Power Service** is electric energy and capacity supplied distribution service provided by the Company, inclusive of distribution services included in the applicable monthly customer charge, or by an Electric Generation Supplier (EGS) to a non-utility generating facility and regularly used in addition to that electric energy which the non-utility generating facility generates itself. The Company's regular and appropriate General Service Rates will be utilized for billing for Supplementary Power Service. Customers purchasing Supplementary Power from an EGS will be billed for charges according to their applicable rate and billing arrangement with their EGS.~~

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~~**Back-Up Power Service** is electric energy and capacity supplied distribution services provided by the Company to a non-utility generating facility during any outage of the non-utility generating facility's electric generating equipment or otherwise, to replace electric energy ordinarily generated by the non-utility generating facility's generating equipment.~~

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~~**Base Period** is the twelve consecutive monthly billing periods applicable to the customer ending one month prior to the installation of new on-site generation or increase in capacity to existing on-site supply.~~

~~**Supplementary Contract Demand** may be established and represents the threshold demand for Supplementary Service to the customer's facility.~~

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~~**Maintenance Contract Demand** is the maximum electrical capacity in kilowatts that the Company shall be required by the contract to deliver to the customer for Back-Up Power Service and is in addition to Supplementary Contract Demand. A Contract Demand may be established for Supplementary Power to the customer's facility.~~

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~~**Peak Period** is the period between 12pm and 10pm EST on all days in the months of June through September.~~

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~~**Supplementary Power Service Billing Determinants** are the monthly billing period billing demand in kilowatts (kW) and the energy usage in kilowatt-hours (kWh) for the kW specified in the Contract with the customer Supplementary for Supplementary Power Service, during the current billing month under which the on-site generation is operable. The Supplementary Power kW shall not exceed the Contract Demand kW for Supplementary Power, if applicable.~~

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~~**Maintenance Demand Back-Up Power Service Billing Determinants** are the monthly billing period billing demand in kilowatts (kW) and energy usage (kWh) in excess of those provided as Supplementary Power. If a Contract Demand exists for Supplementary Power, this is the kW specified in the Contract as Maintenance Contract Demand with the customer for Back-Up Billing Determinants Service. are the kW and kWh in excess of the Supplementary Power Contract Demand. This Billing Determinant applied every billing period regardless of whether the customer calls upon Back-Up Service during the billing period.~~

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(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 16 - SERVICE TO NON-UTILITY GENERATING FACILITIES - (Continued)

~~(Applicable to all General Service Rates Except Non-Demand Metered GS/GM Customers)~~
~~(Applicable to Rates GM < 25, GM ≥ 25, GMH, GL, GLH and L)~~

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A. DEFINITIONS – (Continued)

~~As-Used Demand Billing Determinant is the kW specified in the Contract as Maintenance Contract Demand that applies if the customer calls upon Back-Up Services during the Peak Period. As-Used Demand Billing Determinant will be set to the Maintenance Contract Demand level if the customer's maximum demand during the Peak Period of the billing period exceeds the Supplementary Contract Demand specified in the Contract.~~

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~~Distribution Base Period Billing Determinants are the billing demand (kW) and the energy usage (kWh) for the month in the Base Period corresponding to the current billing month under which the on-site generation is operable. For new customers, the Company will use existing procedures to estimate Base Period Billing Determinants.~~

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~~Supply Billing Determinants for customers not being served by an Electric Generation Supplier ("EGS"). ~~on Rate Schedules GS/GM (GM ≥ 200 kW), GMH (GMH ≥ 200 kW), GL, GLH, and L and HVPS shall be the billing determinates for the current billing month then in effect under Rider No. 9 – Day-Ahead Hourly Price Service. Supply Billing Determinants for customers not being served by an Electric Generation Supplier ("EGS") on Rate Schedule for customers on Rate GS/GM (GM < 200 kW) and GMH (GMH < 200 kW) shall be the billing determinants for the current billing month then in effect under Rider No. 8 – Default Service Supply or Rider No. 9 – Day-Ahead Hourly Price Service, as applicable.~~~~

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B. BACK-UP POWERSERVICE

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The Company will supply ~~Back-Up such sService each month~~ at the following rates:

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DISTRIBUTION

A distribution charge of ~~\$2.50–\$3.09~~ per kW shall be applied to the Back-Up ~~Power Service maintenance Billing Demand Billing~~ Determinants ~~for Back-Up Power.~~

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The Maintenance Contract Demand distribution charges will be applied in each month based on the customer's Maintenance Contract Demand without regard to ~~actual usage whether or not back-up energy is supplied.~~

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~~An additional distribution charge of \$6.79 per kW shall be applied to the Back-Up Service As-Used Contract Demand Billing Determinants. The As-Used Contract Demand distribution charge will be applied in each month based on the customer's As-Used Contract Demand if the customer calls upon Back-Up service during the Peak Period.~~

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~~Overage charges will also apply if the customer exceeds Maintenance Demand by 10% or more. The Maintenance Overage Charge of \$9.88 per kW shall be applied to the difference in actual maximum kW during the billing period and the customer's Maintenance Contract Demand. No additional charges will apply to the As-Used Contract Demand Charge.~~

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(I) – Indicates Increase

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

STANDARD CONTRACT RIDERS - (Continued)

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RIDER NO. 16 - SERVICE TO NON-UTILITY GENERATING FACILITIES - (Continued)

(Applicable to Rates GM < 25, GM ≥ 25, GMH, GL, GLH and L)

B. BACK-UP SERVICE – (Continued)

SUPPLY

(C)

~~In any month that the Company provides energy to back up the customer's equipment, supply service shall be supplied and billed under Rider No. 9 – Day-Ahead Hourly Price Service for customers with an average Contract Demand of 200 kW or more. For customers having an average Contract Demand of less than 200 kW, the Company will bill the applicable supply demand and energy charges then in effect under Rider No. 8 – Default Service Supply.~~

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~~If actual usage of Back-Up Service exceeds zero for more than 15% of the hours in any Base Period, then those hours above the 15% threshold will be counted toward the billing on the customer's The use of backup power at this price level will be limited to 15% usage for all hours in a year. Incremental usage above this limit will be billed on the applicable general service rates, including all ratchets applicable.~~

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~~If a customer's Back-Up Service requirement at any time actual kW demand at the time back-up is being supplied exceeds the customer's Maintenance back-up Contract Demand by 5% or more, the actual Back-Up Service requirement provided, measured in kW demand as established will become the customer's new Maintenance back-up Contract Demand for the remaining term of the back-up contract. If a customer's actual kW demand at the time bBack-Up service Service requirement provided at any time is being supplied exceeds the customer's Maintenance back-up Contract Demand by 10% or more, the customer will be assessed a fee equal to determined by the difference between the actual demand established when bBack-up Up service Service provided at the time during the billing period is being supplied and the Maintenance backup Contract Demand multiplied by the Overage Charge (\$9.88) two times the applicable charge per kilowatt.~~

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C. INTERCONNECTION

Each non-utility generating facility will be required to install at its expense or pay in advance to have the Company install interconnection equipment and facilities which are over and above that equipment and facilities required to provide electric service to the non-utility generating facility according to the Company's General Service Rates, except as noted below. Any such equipment to be installed by the non-utility generating facility must be reviewed and approved in writing by the Company prior to installation. Nothing in this Rider shall exempt a new customer from the application of Rule No. 7 and Rule No. 9 regarding Supply Line Extensions and Relocation of Facilities.

However, customers may elect to pay the cost of existing or newly required transformation equipment that is over and above that equipment necessary for the Company to supply the customer with its contracted Supplemental Power via a monthly charge rather than in total at the onset of the contract. The monthly charge for transformation equipment for customers with contract demand under this rider of 5,000 kW or more will be determined by the Company on a case-by-case basis. ~~For all others, the rate of \$0.2523 per kW per month will apply.~~

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(I) – Indicates Increase

ISSUED: APRIL 16, 2021

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STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 19 – COMMUNITY DEVELOPMENT FOR NEW LOAD
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(Applicable to Rate Schedules GS/GM, GL, and L)

AVAILABILITY

This rider is available to customers taking distribution service under Rate GM < 25, GM ≥ 25, GL, or L. For new services, the customer or applicant must have a projected load of at least 10 kW and must apply for the rider prior to the service being energized. For existing services, the customer must reasonably project a peak load increase of at least 10 kW and apply for the rider before the load growth occurs. The rider will apply no sooner than 30 days after the customer provides to the Company written notice of its desire to be placed on the rider. The Company reserves the right to decline to enroll any customer or applicant in this rider, at the Company's sole discretion. Customers taking service under this rider are not eligible for any other distribution rate discount.

DEFINITIONS

Service Location. A single or contiguous premises that has or will have one or more delivery points for distribution service billed by the Company under a single account.

Brownfield Site. A Service Location where the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Requires documentation either by providing a copy of the pertinent sections of the ASTM E1903-97 Phase II Site Assessment documenting the site contamination or by providing a letter from a local, state or federal regulatory agency confirming the site is classified as a Brownfield by that agency.

Site Expansion. A Service Location where the Company has not previously provided service, or where the service previously provided by the Company was not used for substantially the same type of operation or was terminated at least twelve (12) months before the customer's contractually specified effective date for service under this rider. This condition is waived for existing Service Locations where an entity has assumed operation of a Service Location from a customer which has ceased operations as a result of dissolution, so long as the formation of the entity did not occur as a result of merger, joint venture, acquisition and/or any other variation of combined business structures with the former customer at the service location. In any event, the completed application for the rider must be made within six (6) months from the later of the date: (1) the customer first received service from the Company; or (2) the date the customer received its sales tax exemption certificate from the Commonwealth of Pennsylvania.

Manufacturing Sales Tax Exemption Certificate. Pennsylvania Sales Tax Blanket Exemption Certificate filed by the customer with the Company showing the address of the Service Location and certifying that more than fifty (50) percent (on an annual basis) of the service purchased by the customer for the Service Location is exempt from sales tax because it is used in manufacturing operations, shipbuilding operations, or ship cleaning operations.

Employment Report. The "Employer's Report for Unemployment Compensation" (PA Form UC-2) as filed by the customer with the Office of Employment Security, Department of Labor and Industry, Commonwealth of Pennsylvania and as defined by 43 P.S. 753 [d].

STANDARD CONTRACT RIDERS - (Continued)

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RIDER NO. 19 – COMMUNITY DEVELOPMENT FOR NEW LOAD – (Continued)

(Applicable to Rate Schedules GS/GM, GL, and L)

MONTHLY RATE

DISTRIBUTION CHARGES

Rider No. 19 provides a percent discount to monthly demand charges for base distribution services included in Rates GM < 25, GM ≥ 25, GL, and L during the months of January through May and October through November. The percent discount declines ratably over five years as follows.

<u>2022 Percent Discount</u>	<u>25%</u>
<u>2023 Percent Discount</u>	<u>20%</u>
<u>2024 Percent Discount</u>	<u>15%</u>
<u>2025 Percent Discount</u>	<u>10%</u>
<u>2026 Percent Discount</u>	<u>5%</u>

This Rider applies only to base distribution services. All other applicable charges and Riders will be charged as designed.

QUALIFICATIONS

Customers and applicants requesting service under this rider shall file with the Company, before the effective date of the rider for the Service Location, a Manufacturing Sales Tax Exemption Certificate, as defined above, for the Service Location. Customer also files with the Company copies of the Employment Reports, as defined above, for the Service Location at the time of application.

TRANSFER OF OWNERSHIP

The Company will only apply the rider to the customer's base distribution charges for the term of contract. If, during the term of contract, the ownership of the Service Location changes, the Company may continue to apply the rider to the new owner's bills for the Service Location. If the Company continues to apply the rider in such circumstances, the Company shall apply the rider to the new owner's bills for the Service Location as if the new owner had been on the rider for the Service Location for the same period of time as was the previous owner.

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 21 – NET METERING SERVICE

(Applicable to Rates RS, RH, RA, GS/GM, GMH, ~~and GL, GLH and L~~)

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PURPOSE

This Rider sets forth the eligibility, terms and conditions applicable to Customers with installed qualifying renewable customer-owned generation using a net metering system.

APPLICABILITY

This Rider applies to renewable customer-generators served under Rate Schedules RS, RH, RA, GS/GM, GMH, ~~and GL, GLH and L~~ who install a device or devices which are, in the Company's judgment, subject to Commission review, a bona fide technology for use in generating electricity from qualifying Tier I or Tier II alternative energy sources pursuant to Alternative Energy Portfolio Standards Act No. 2004-213 (Act 213) or Commission regulations and which will be operated in parallel with the Company's system. This Rider is available to installations where any portion of the electricity generated by the renewable energy generating system offsets part or all of the customer-generator's requirements for electricity. A renewable customer-generator is a non-utility owner or operator of a net metered generation system with a nameplate capacity of not greater than 50 kilowatts if installed at a residential service (Rate RS, RH or RA) or not larger than 3,000 kilowatts at other customer service locations (Rate GS/GM, GMH, ~~and GL, GLH and L~~), except for Customers whose systems are above three megawatts and up to five megawatts who make their systems available to operate in parallel with the Company during grid emergencies as defined by the regional transmission organization or where a micro grid is in place for the primary or secondary purpose of maintaining critical infrastructure such as homeland security assignments, emergency services facilities, hospitals, traffic signals, wastewater treatment plants or telecommunications facilities provided that technical rules for operating generators interconnected with facilities of the Company have been promulgated by the Institute of Electrical and Electronic Engineers ("IEEE") and the Commission.

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Qualifying renewable energy installations are limited to Tier I and Tier II alternative energy sources as defined by Act 213 and Commission Regulations. The Customer's equipment must conform to the Commission's Interconnection Standards and Regulations pursuant to Act 213. This Rider is not applicable when the source of supply is service purchased from a neighboring electric utility under Borderline Service.

Service under this Rider is available upon request to renewable customer-generators on a first come, first served basis so long as the total rated generating capacity installed by renewable customer-generator facilities does not adversely impact service to other Customers and does not compromise the protection scheme(s) employed on the Company's electric distribution system.

METERING PROVISIONS

A Customer may select one of the following metering options in conjunction with service under applicable Rate Schedule RS, RH, RA, GS/GM, GMH, ~~and GL, GLH and L~~.

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1. A customer-generator facility used for net metering shall be equipped with a single bi-directional meter that can measure and record the flow of electricity in both directions at the same rate. A dual meter arrangement may be substituted for a single bi-directional meter at the Company's expense.

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 21 – NET METERING SERVICE – (Continued)

(Applicable to Rates RS, RH, RA, GS/GM, GMH, ~~and GL~~, GLH and L)

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METERING PROVISIONS - (Continued)

2. If the customer-generator's existing electric metering equipment does not meet the requirements under option (1) above, the Company shall install new metering equipment for the customer-generator at the Company's expense. Any subsequent metering equipment change necessitated by the customer-generator shall be paid for by the customer-generator. The customer-generator has the option of utilizing a qualified meter service provider to install metering equipment for the measurement of generation at the customer-generator's expense. Additional metering equipment for the purpose of qualifying alternative energy credits owned by the customer-generator shall be paid for by the customer-generator. The Company shall take title to the alternative energy credits produced by a customer-generator where the customer-generator has expressly rejected title to the credits. In the event that the Company takes title to the alternative energy credits, the Company will pay for and install the necessary metering equipment to qualify the alternative energy credits. The Company shall, prior to taking title to any alternative energy credits, fully inform the customer-generator of the potential value of those credits and options available to the customer-generator for their disposition.
3. Meter aggregation on properties owned or leased and operated by a customer-generator shall be allowed for purposes of net metering. Meter aggregation shall be limited to meters located on properties within two (2) miles of the boundaries of the customer-generator's property. Meter aggregation shall only be available for properties located within the Company's service territory. Physical meter aggregation shall be at the customer-generator's expense. The Company shall provide the necessary equipment to complete physical aggregation. If the customer-generator requests virtual meter aggregation, it shall be provided by the Company at the customer-generator's expense. The customer-generator shall be responsible only for any incremental expense entailed in processing his account on a virtual meter aggregation basis.

BILLING PROVISIONS

The following billing provisions apply to customer-generators in conjunction with service under applicable Rate Schedule RS, RH, RA, GS/GM, GMH, ~~and GL~~, GLH and L:

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1. The customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer during the billing period at the full retail rate consistent with Commission regulations. If a customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator's usage in subsequent billing periods at the full retail rate. Any excess kilowatt hours shall continue to accumulate for the 12 month period ending May 31. On an annual basis, the Company will compensate the customer-generator for kilowatt-hours received from the customer-generator in excess of the kilowatt hours delivered by the Company to the customer-generator during the preceding year at the Company's Price To Compare consistent with Commission regulations. For customer-generators on Rider No. 9 – Day-Ahead Hourly Price Service, the Price To Compare shall be determined as an average for the twelve (12) month period in accordance with Rider No. 9 and Appendix A – Transmission Service Charges. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

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(C) – Indicates Change

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STANDARD CONTRACT RIDERS - (Continued)**RIDER NO. 21 – NET METERING SERVICE – (Continued)****(Applicable to Rates RS, RH, RA, GS/GM, GMH, ~~and GL, GLH and L)~~****(C)****BILLING PROVISIONS - (Continued)**

2. If the Company supplies more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company's system during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
3. For customer-generators involved in virtual meter aggregation programs, a credit shall be applied first to the meter through which the generating facility supplies electricity to the distribution system, then through the remaining meters for the customer-generator's account equally at each meter's designated rate. Virtual meter aggregation is the combination of readings and billing for all meters regardless of rate class on properties owned or leased and operated by a customer-generator by means of the Company's billing process, rather than through physical rewiring of the customer-generator's property for a physical, single point of contact. The customer-generators are responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

**BILLING PROVISIONS FOR
ELECTRIC VEHICLE TIME-OF-USE PILOT PROGRAM ("EV-TOU") CUSTOMER GENERATORS****(Applicable to Rates RS, RH, RA, GS/GM and GMH)**

The following billing provisions apply to customer-generators that take service on Rider No 8 – Default Service Supply and are on EV-TOU rates.

1. The EV-TOU customer-generator will receive a credit for each kilowatt-hour received by the Company up to the total amount of electricity delivered to the Customer during the billing period at the full retail rate consistent with Commission regulations. If an EV-TOU customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the Company will maintain an active record of the excess kilowatt hours produced at the customer-generators premise in a "bank". If an EV-TOU customer-generator supplies more electricity to the Company than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the EV-TOU customer generator's usage in a subsequent billing period at the full retail rate. If, in a subsequent billing period, a customer consumes more electricity than produced, kilowatt-hours will be pulled from the customer's bank on a first in first out basis. Any excess kilowatt hours shall continue to accumulate and credit against usage for the 12 month period ending May 31st. On an annual basis, the Company will compensate the customer-generator for kilowatt-hours remaining in the bank on May 31st, at the applicable Price To Compare at the time the excess kilowatt-hours were banked. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 21 – NET METERING SERVICE – (Continued)

(Applicable to Rates RS, RH, RA, GS/GM, GMH, and GL, GLH and L)

(C)

**BILLING PROVISIONS FOR
ELECTRIC VEHICLE TIME-OF-USE PILOT PROGRAM (“EV-TOU”) CUSTOMER GENERATORS**

(Applicable to Rates RS, RH, RA, GS/GM and GMH)

- (Continued)

1. If the Company supplies more kilowatt-hours of electricity than the customer-generator supplies during the billing period, all charges of the appropriate rate schedule shall be applied to the net kilowatt-hours of electricity that the Company supplied. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
3. If an eligible customer-generator wishes to no longer be enrolled in the EV-TOU Pilot Program and switches to the standard default service supply product, any excess kilowatt hours banked and remaining from the EV-TOU period will be used, as applicable, for the remaining portion of the 12 month period ending May 31 and the Company shall compensate for any excess kilowatt hours that are banked at the Price To Compare in effect at the time.

NET METERING PROVISIONS FOR SHOPPING CUSTOMERS

1. Customer-generators may take net metering services from EGSs that offer such services.
2. If a net-metering customer takes service from an EGS, the Company will credit the customer for distribution charges for each kilowatt hour produced by the customer-generator, up to the total amount of kilowatt-hours delivered to the customer by the Company during the billing period. If a customer-generator supplies more electricity to the electric distribution system than the Company delivers to the customer-generator in a given billing period, the excess kilowatt hours shall be carried forward and credited against the customer-generator’s usage in subsequent billing periods at the Company’s distribution rates. Any excess kilowatt hours shall continue to accumulate for the 12 month period ending May 31. Any excess kilowatt hours at the end of the 12 month period will not carry over to the next year for distribution charge purposes. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.
3. If the Company delivers more kilowatt-hours of electricity than the customer-generator facility feeds back to the Company’s system during the billing period, all charges of the applicable rate schedule shall be applied to the net kilowatt-hours of electricity that the Company delivered. The customer-generator is responsible for the customer charge, demand charge and other applicable charges under the applicable Rate Schedule.

(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 21 – NET METERING SERVICE – (Continued)

(Applicable to Rates RS, RH, RA, GS/GM, GMH, ~~and GL, GLH and L~~)

(C)

NET METERING PROVISIONS FOR SHOPPING CUSTOMERS – (Continued)

4. Pursuant to Commission regulations, the credit or compensation terms for excess electricity produced by customer-generators who are customers of EGSs shall be stated in the service agreement between the customer-generator and the EGS. The Company will provide the customer-generator with a statement of monthly kilowatt hour usage for the 12 month period ending May 31 for the purpose of the customer-generator seeking credit or compensation from the EGS.
5. If a customer-generator switches electricity suppliers, the Company shall treat the end of the service period as if it were the end of the year.

APPLICATION

Customer-generators seeking to receive service under the provisions of this Rider must submit a written application to the Company demonstrating compliance with the Net Metering Rider provisions and quantifying the total rated generating capacity of the customer-generator facility.

MINIMUM CHARGE

The Minimum Charges under Rate Schedule RS, RH, RA, GS/GM, GMH, ~~and GL, GLH and L~~ apply for installations under this Rider.

(C)

RIDERS

Bills rendered by the Company under this Rider shall be subject to charges stated in any other applicable Rider.

STANDARD CONTRACT RIDERS - (Continued)

RIDER NO. 22 – DISTRIBUTION SYSTEM IMPROVEMENT CHARGE

(Applicable to All Rates)

In addition to the net charges provided for in this Tariff, a charge of ~~4.01%~~ 0.00% will apply consistent with the Commission Order entered September 15, 2016, at Docket No. P-2016-2540046 approving the Distribution System Improvement Charge (“DSIC”).

(D)GENERAL DESCRIPTION**PURPOSE**

To recover the reasonable and prudent costs incurred to repair, improve, or replace eligible property which is completed and placed in service and recorded in the individual accounts, as noted below, between base rate cases and to provide the Company with the resources to accelerate the replacement of aging infrastructure, to comply with evolving regulatory requirements and to develop and implement solutions to regional supply problems.

The costs of extending facilities to serve new customers are not recoverable through the DSIC.

ELIGIBLE PROPERTY

The DSIC-eligible property will consist of the following:

- Poles and towers (account 364);
- Overhead conductors (account 365) and underground conduit and conductors (accounts 366 and 367);
- Line transformers (account 368) and substation equipment (account 362);
- Any fixture or device related to eligible property listed above including insulators, circuit breakers, fuses, reclosers, grounding wires, cross arms and brackets, relays, capacitors, converters and condensers;
- Unreimbursed costs related to highway relocation projects where an electric distribution company must relocate its facilities; and
- Other related capitalized costs.

EFFECTIVE DATE

The DSIC will become effective October 1, 2016.

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 23 – HOME CHARGING PILOT PROGRAM

(Applicable to Rates RS, RH and RA)

PURPOSE

This Rider sets forth the eligibility, terms, and conditions applicable to customers participating in the Company's voluntary residential Home Charging Pilot (the "Program").

APPLICABILITY

Available to residential customers served under Rate Schedules RS, RH and RA who:

- a. own a single-family home, defined as a detached single-family home, townhome/row house, or duplex ("Service Address");
- b. have an active Duquesne Light residential electric service account with no past due bills at the Service Address;
- c. have a personal garage or private driveway at Service Address suitable, in the Company's sole judgment, for the installation and operation of an electric vehicle ("EV") level 2 charging station ("Charging Station") and related equipment; and
- d. own or lease an EV which is registered to the customer's Service Address.

The Program is available to up to 125 new participants per calendar year on a first-come, first-served basis. The Company may decline to enroll any customer at the Company's sole discretion.

MONTHLY RATE

In addition to any applicable charges for electric delivery and supply, participating customers shall pay a monthly Program Charge of \$21.17.

PROGRAM DESCRIPTION

Through the Program, Duquesne Light shall provide, own, and maintain a Charging Station at the participating customer's Service Address for the duration of the customer's participation in the Program. The customer shall select the Charging Station from a list of options approved by Duquesne Light. The Charging Station shall be installed at a mutually-agreeable location at the Service Address by Duquesne Light's third-party contractor(s). The Company shall pay the Covered Amount (as defined below) toward costs associated with installing the Charging Station. Any costs above the Covered Amount shall be at the customer's expense.

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 23 – HOME CHARGING PILOT PROGRAM – (Continued)(Applicable to Rates RS, RH and RA)PROGRAM DESCRIPTION – (Continued)

“Covered Amount:” The Covered Amount shall be up to \$2,000 for customers with household incomes equal to or less than 150% of the Federal Poverty Level, or up to \$500 for all other customers. For customers with household incomes equal to or less than 150% of the Federal Poverty Level, the Covered Amount may apply to Charging Station installation costs, as well as costs of electrical upgrades at the customer’s residence (e.g., new electrical panel or breakers) necessary to support Charging Station installation and operation. For all other customers, the Covered Amount may apply only to Charging Station installation costs.

In addition to the foregoing requirements, participating customers shall:

- a. Execute and abide by the Home Charging Pilot Customer Agreement, with a minimum term of five years.
- b. Have and maintain wireless internet (“Wi-Fi”) service at the Service Address with sufficient signal at the Charging Station location.
- c. Share charging data with Duquesne Light (and provide any authorizations required to accommodate such sharing) via the applicable Charging Station vendor.
- d. Promptly notify Duquesne Light in the event the Charging Station fails to operate or otherwise requires repair, except for minor issues remedied by the customer pursuant to (e) herein.
- e. Make reasonable efforts to remedy minor issues with the Charging Station that do not require qualified technicians to address, including but not limited to, the resetting of a tripped circuit breaker or assisting with software or Wi-Fi interconnectivity issues.
- f. Establish and maintain an account with the applicable Charging Station vendor and for wireless internet connectivity to enable communication between the Charging Station and Charging Station vendor’s hardware and software.
- g. Use the Charging Station only in accordance with the manufacturer’s applicable recommendations.
- h. Maintain the area surrounding the Charging Station. See also Rule No. 23 herein.
- i. Provide Duquesne Light with reasonable access to the Charging Station. See also Rule No. 22 herein.
- j. Upon Duquesne Light’s request, participate in surveys and provide feedback about the Program.

Upon conclusion of the Home Charging Pilot Customer Agreement Term, except in the event of customer default or early termination as discussed below, ownership of the Charging Station shall pass automatically to customer.

In the event of customer default or early termination, the customer shall pay a sum equal to the number of months remaining in the Home Charging Pilot Customer Agreement Term multiplied by the Monthly Charge per Charging Station, plus a one-time fee of \$200; and Duquesne Light may remove the Charging Station from the Service Address.

(C) – Indicates ChangeISSUED: APRIL 16, 2021EFFECTIVE: JUNE 15, 2021

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 24 – FLEET CHARGING PILOT PROGRAM

(Applicable to Rates GS/GM, GMH, GL, GLH and L)

PURPOSE

This Rider sets forth the eligibility, terms, and conditions applicable to customers participating in the Company's voluntary Fleet Charging Pilot (the "Program").

APPLICABILITY

Available to customers served under Rate Schedules GS/GM, GMH, GL, GLH, and L that:

- a. own, lease, or operate a fleet of at least six on-road vehicles;
- b. demonstrate that electric vehicles are currently in-use or have been purchased for use at the customer's premises ("Service Address");
- c. own or lease the Service Address, and demonstrate site control, suitable, in the Company's sole judgement, for the installation and operation of level 2 electric vehicle charging stations ("Charging Stations") and related equipment.

The Program is available to up to twelve (12) new customers per calendar year on a first-come, first-served basis. The Company may decline to enroll any customer at the Company's sole discretion.

MONTHLY RATE

In addition to any applicable charges for electric delivery and supply, participating customers shall pay the following applicable monthly charge per charging station port:

- Bundled Option: \$63.24
- Pre-Pay Option: \$28.82
- Customer-Supplied Charging Station Option: No charge

Customers will select one Program Option for all charging ports subject to the Program at the Service Address for the duration of the customer's participation in the Program.

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 24 – FLEET CHARGING PILOT PROGRAM – (Continued)

(Applicable to Rates GS/GM, GMH, GL, GLH and L)

PROGRAM DESCRIPTION

Through the Program, Duquesne Light shall provide electric vehicle charging services consistent with the Program Option selected by the customer.

- For customers participating in the Bundled Option and the Pre-Pay Option, Duquesne Light shall provide, own, and maintain Charging Stations at the Service Address, as well as electrical equipment reasonably necessary to connect the Charging Stations to the customer's Service Point ("Make-Ready Infrastructure"), for the duration of the customer's participation in the Program. The customer shall select the Charging Stations from a list of options approved by Duquesne Light. The Charging Stations shall be installed at a mutually-agreeable location at the Service Address by Duquesne Light's third-party contractor(s). Additionally, for customers participating in the Pre-Pay Option, the customer shall pay the Company's costs of the Charging Station in addition to the applicable monthly charge identified herein.
- For customers participating in the Customer-Supplied Charging Station Option, the customer shall provide, install, own, and maintain the Charging Stations at a mutually-agreeable location at the Service Address; and the Company shall own and maintain the Make-Ready Infrastructure.

In addition to the foregoing requirements, participating customers shall:

- a. Execute and abide by the Fleet Charging Pilot Customer Agreement, with a minimum term of ten (10) years.
- b. Host Charging Stations with a minimum total of four (4) charging station ports per participating Service Address.
- c. Share charging data with Duquesne Light (and provide any authorizations required to accommodate such sharing) via the applicable Charging Station vendor.
- d. Promptly notify Duquesne Light in the event the Charging Station fails to operate or otherwise requires repair, except for minor issues remedied by the customer pursuant to (e) herein.
- e. Make reasonable efforts to remedy minor issues with the Charging Station that do not require qualified technicians to address, including but not limited to, the resetting of a tripped circuit breaker or assisting with software or Wi-Fi interconnectivity issues.
- f. Use the Charging Station only in accordance with the manufacturer's applicable recommendations.
- g. Grant Duquesne Light any rights-of-way or easements deemed necessary. See also Rule No. 22.1 herein.
- h. Maintain the area surrounding the Charging Station. See also Rule No. 23 herein.
- i. Provide Duquesne Light with reasonable access to the Charging Station. See also Rule No. 22 herein.
- j. Upon Duquesne Light's request, participate in surveys and provide feedback about the Program.

(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 24 – FLEET CHARGING PILOT PROGRAM – (Continued)

(Applicable to Rates GS/GM, GMH, GL, GLH and L)

PROGRAM DESCRIPTION – (Continued)

For customers participating in the Bundled and Pre-Pay Options: Upon conclusion of the Fleet Charging Pilot Agreement Term, except in the event of customer default or early termination as discussed below, ownership of the Charging Station and Make Ready shall pass automatically to customer.

For all customers: Customers that leave the program prematurely will be required to purchase the Make Ready and Charging Stations, as applicable, at the remaining undepreciated value of the equipment; or alternatively, to have the Company remove the infrastructure, and reimburse the Company's costs of removal and stranded equipment (if any).

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 25 – NEW BUSINESS STIMULUS

(Applicable to Rates GS/GM and GMH)

AVAILABILITY

The New Business Stimulus Rider (“NBSR”) is available to new small and medium business customers who start new electric service for a retail business in a Vacant Retail Storefront located within a Local Neighborhood Commercial (LNC) district, a Qualified Low-Income Census Tracts (QCT) district, and/or a Neighborhood Assistance Program (NAP) district.

PROGRAM TERMS

Enrolled customers will receive a 30% discount on variable base distribution charges for a period of no more than two (2) years from commencing service or until December 31, 2024, whichever occurs earlier. Customers taking service under the NBSR are not eligible for any other distribution rate discount.

DEFINITIONS

Vacant Retail Storefront: a brick-and-mortar location intended for retail business operations that: (a) will be open to the public, (b) has not received active electric service for thirty (30) or more days prior to the request to commence service, and (c) will receive service at the same voltage and phase as the previous customer. For the purposes of the NBSR, retail business operations will include businesses that offer goods and/or services using in-person storefront locations. These businesses will include boutiques, cafes, restaurants, bars or taverns, gyms, fitness centers, professional services providers, childcare and early education centers, salons and barber shops, and other retailers which are typically found in Main Street business districts.

Local Neighborhood Commercial (LNC) District: area(s) identified as LNC by the City of Pittsburgh Code of Ordinances.

Qualified Low-Income Census Tracts (QCT) District: area(s) identified as QCT by the United States Department of Housing and Urban Development.

Neighborhood Assistance Program (NAP) District: area(s) identified as NAP by the United States Department of Housing and Urban Development.

STANDARD CONTRACT RIDERS - (Continued)

(C)

RIDER NO. 26 – CRISIS RECOVERY PROGRAM

(Applicable to Rates GS/GM and GMH)

AVAILABILITY

The Crisis Recovery Program (“CRP”) is available to existing small and medium business customers that meet the eligibility requirements listed in the Program Terms and Conditions of this Rider. The CRP provides eligible customers with a 25% waiver of their delinquent account balance and/or an 18-month payment arrangement on the delinquent account balance.

DEFINITIONS

COVID-19 pandemic: The World Health Organization (WHO) and the Centers for Disease Control and Prevention’s (CDC) declaration of a novel coronavirus (COVID-19), which resulted in a state-wide disaster emergency proclamation by the Pennsylvania Governor pursuant to 35 Pa. C.S. § 7301(c) on or about March 6, 2020.

Frozen period: The time in which the customer’s delinquent balance will not become due, beginning with the first bill issued six (6) or more days following enrollment, and ending the calendar day following the due date of the sixth bill issued since enrollment.

PROGRAM TERMS AND CONDITIONS

Eligible customers are required to demonstrate that they accumulated an account balance as a result of the COVID-19 pandemic.

Enrolled customers will have their delinquent account balance frozen at the time of enrollment, which will remain frozen for six (6) billing cycles.

If the enrolled customer pays the non-frozen portion of their account balance in full by the due date of the sixth bill issued during the frozen period, 25% of the customer’s delinquent account balance will be waived, and the customer will be issued an 18-month payment arrangement on the remaining account balance. Customers can agree to shorter payment arrangement terms.

Failure to pay the non-frozen portion in full by the due date of the sixth bill issued during the frozen period will result in the customer receiving an 18-month payment arrangement on the full delinquent balance. Customers can agree to shorter payment arrangement terms.

Enrollment into the CRP shall end on June 30, 2022.

Customers who are actively enrolled into the CRP are not eligible for any other rate discount.

APPENDIX A – (Continued)

TRANSMISSION SERVICE CHARGES – (Continued)

(Applicable to All Rates)

MONTHLY RATES – (Continued)

Rate Class	Energy Charge \$/kWh	Demand Charge \$/kW	Monthly Charge Per Fixture	Monthly Charge Per Fixture	Monthly Charge Per Fixture	
			Rate Class			
By Wattage			SH	PAL	SM	
Flood Lighting - Unmetered						
70			—	\$0.01	—	—(†)
100			—	\$0.02	—	—(†)
150			—	\$0.02	—	—(†)
250			—	\$0.04	—	—(†)
400			—	\$0.06	—	—(†)
Light-Emitting Diode (LED) — Cobra Head						
<u>30</u>			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(C) (C) (C)</u>
45			—\$0.00	\$0.01	\$0.01	<u>(C)</u>
60			\$0.02	\$0.01	\$0.01	(†) (†) (†)
95			\$0.03	\$0.01	\$0.01	(†) (†)
139			\$0.04	\$0.02	\$0.02	(†) (†) (†)
219			\$0.06	\$0.03	\$0.03	(†) (†) (†)
<u>275</u>			—	<u>\$0.04</u>	<u>\$0.04</u>	<u>(C)</u>
Light-Emitting Diode (LED) — Colonial						
<u>4820</u>			—	<u>\$0.04</u> <u>\$0.00</u>	<u>\$0.04</u> <u>\$0.00</u>	<u>(C) (C)</u>
<u>8345</u>			—	<u>\$0.04</u> <u>\$0.00</u>	<u>\$0.04</u> <u>\$0.00</u>	<u>(C) (C)</u>
Light-Emitting Diode (LED) — Contemporary						
<u>4740</u>			—	<u>\$0.04</u> <u>\$0.00</u>	<u>\$0.04</u> <u>\$0.00</u>	<u>(C) (C)</u>
<u>6255</u>			—	<u>\$0.04</u> <u>\$0.00</u>	<u>\$0.04</u> <u>\$0.00</u>	<u>(C) (C)</u>

BILLING DEMAND

Billing Demand subject to Transmission Service Charges for customers taking service under Rate Schedules GS/GM and GMH shall be the same as that determined for distribution and supply charges under the applicable rate schedules.

Billing Demand subject to Transmission Service Charges for Customers taking service under Rate Schedules GL, GLH, L, HVPS and UMS shall be the customer's daily network service coincident peak load contribution in kW. This quantity is determined based on the customer's load coincident with the annual peak of the Duquesne Zone (single coincident peak) as defined in the PJM Tariff Section 34.1.

ANNUAL UPDATE

The Transmission Service Charges (TSC) defined herein will be updated effective June 1st of each calendar year or more often upon determination that the rates then in effect would result in a significant over or under collection. On or about May 1st, the Company will file revised TSC rates with the PA Public Utility Commission (Commission) defining rates in effect from June 1 to May 31 of the following year, the computation year. These rates shall be determined based on the projected revenue requirement for the computation year, the projected cost of PJM charges and the over or under collection of expenses based on actual TSC revenue and expense incurred up to March 1 of each filing year. The revenue

(C) – Indicates Change

ISSUED: APRIL 16, 2021

EFFECTIVE: JUNE 15, 2021

Duquesne Light Company

**Digest of Proposed Changes
contained in
Tariff Electric – PA. P.U.C. No. 25
Supplement No. 25**

Docket No. R-2021-3024750

April 16, 2021

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I. General

Duquesne Light Company's Supplement No. 25 to Tariff Electric – PA. P.U.C. No. 25 issued April 16, 2021, to become effective June 15, 2021, results in an overall average increase of 15.6% in distribution revenues and is expected to produce \$85.8 million of additional annual distribution revenue under future test year conditions.

All customers will be notified of the proposed rate increase by a news release issued the day of the filing, newspaper advertisements in major service territory newspapers the day of the filing and by a bill insert to be mailed to all customers during the month after the filing is made.

Other modifications to the rules, rates and riders of Duquesne's tariff are being proposed and, together with a presentation of the proposed and current rates, are discussed below.

II. Proposed Changes to the Table of Contents

List of Modifications — Original Pages No. 2H through 2L were added to Tariff No. 25 and to the Table of Contents.

Table of Contents — Original Page No. 3A has been added to Tariff No. 25 and to the Table of Contents

Rider Matrix — Original Page No. 87A has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 4 – Federal Tax Adjustment Clause has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 4 – Federal Tax Adjustment Clause — Original Pages No. 92A and 92B have been added to Tariff No. 25 and to the Table of Contents.

Rider No. 7 – Residential Subscription Service Pilot has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 7 – Residential Subscription Service Pilot — Original Page No. 97A has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 16 – Service to Non-Utility Generating Facilities — Original Page No. 124A has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 19 – Community Development has been added to Tariff No. 25 and to the Table of Contents.

II. Proposed Changes to the Table of Contents – (Continued)

Rider No. 19 – Community Development — Original Page No. 128A has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 21 – Net Metering Service — Original Page No. 136A has been added to the Table of Contents as an administrative update. Rider No. 21 - Net Metering Service now reflects the addition of Page No. 136A which was added and approved in the Company’s DSP IX proceeding at Docket No. P-2020-3019522, Order entered January 14, 2021.

Rider No. 23 - Home Charging Pilot Program has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 23 - Home Charging Pilot Program — Original Pages No. 141A – 141B have been added to Tariff No. 25 and to the Table of Contents.

Rider No. 24 – Fleet Charging Pilot Program has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 24 – Fleet Charging Pilot Program — Original Pages No. 141C – 141E have been added to Tariff No. 25 and to the Table of Contents.

Rider No. 25 – New Business Stimulus has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 25 – New Business Stimulus — Original Page No. 141F has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 26 – Crisis Recovery Program has been added to Tariff No. 25 and to the Table of Contents.

Rider No. 26 – Crisis Recovery Program — Original Page No. 141G has been added to Tariff No. 25 and to the Table of Contents.

III. Proposed Changes to Tariff Rules

Rule No. 3.1 Definitions

(2) Applicant - Language has been added to clarify that the definition of “Applicant” includes non-residential applicants.

III. Proposed Changes to Tariff Rules – (Continued)

Rule No. 5 - Deposits and Advance Payments

Language has been modified to reflect that residential customers/applicants are permitted to pay their deposit in four (4) twenty-five percent (25%) installments.

Language has been modified to clarify security deposits for non-residential customers/applicants.

Rule No. 6.1 - Service Point

Language has been revised to accommodate the Company's proposed transportation electrification programs.

Rule No. 7 - Supply Line Extensions

Language has been modified to clarify that both customers and applicants for service are subject to tariff cost commitment requirements.

Language has been modified to allow applicants (e.g., developers) to pay Contribution in Aid of Construction ("CIAC") on behalf of the ultimate customer.

Rule No 10 - One Service of A Kind

Language has been modified to remove obsolete cross-reference.

Rule No. 16.1 - Interconnection, Safety and Reliability Requirements

New Rule No. 16.1 Interconnection, Safety and Reliability Requirements has been added to the tariff to clarify and memorialize the Company's existing process for customer generation interconnection (including facilities not eligible for net metering).

Measurement and Use of Service – Rule No. 18.1 – Electric Vehicle Charging and Rule No. 19 – Continuity and Safety

Rule No. 18.1 – Electric Vehicle Charging and Rule No. 19 – Continuity and Safety, previously found on First Revised Page No. 26, Cancelling Original Page No. 26 have been moved to Original Page No. 26A to accommodate the addition of Rule No. 16.1 – Interconnection, Safety and Reliability Requirements on Second Revised Page No. 26, Cancelling First Revised Page No. 26.

III. Proposed Changes to Tariff Rules – (Continued)

Measurement and Use of Service – Rule No. 18.1 – Electric Vehicle Charging and Rule No. 19 – Continuity and Safety

Rule No. 18.1 – Electric Vehicle Charging and Rule No. 19 – Continuity and Safety, previously found on First Revised Page No. 26, Cancelling Original Page No. 26 have been moved to Original Page No. 26A to accommodate the addition of Rule No. 16.1 – Interconnection, Safety and Reliability Requirements.

Rule No. 22.1 - Vegetation Management and Right-of-Way

Language has been added to clarify a customer’s responsibility to manage vegetation around the Company’s service facilities.

Rule No. 40 - Reconnection Charge

Language has been added to expand reconnection charge applicability to customers who apply for reconnection at the same premises more than thirty (30) days following disconnection (i.e., when then former customer now constitutes an “applicant”).

Rule No. 41 - Prohibition of Residential Master Metering

Language has been modified to allow residential master metering for certain low-income supportive housing pursuant to Rule No. 41.1.

Rule No. 41.1 - Residential Master Metering for New Low-Income Supportive Housing

New Rule No. 41.1 Residential Master Metering for New Low-Income Supportive Housing has been added to the tariff to establish eligibility and conditions for master metering of certain low-income supportive housing.

General Provisions – Rule No. 42 – Meter Testing, Rule No. 43 – Other Services, Rule No. 44 – This Rule Intentionally Left Blank and Rule No. 45 – Supplier Switching

Rule No. 42 – Meter Testing, Rule No. 43 – Other Services, Rule No. 44 – This Rule Intentionally Left Blank and Rule No. 45 – Supplier Switching, previously found on Original Page No. 34, have been moved to Original Page No. 34A to accommodate the addition of Rule No. 41.1 – Residential Master Metering for New Low-Income Supportive Housing on First Revised Page No. 34, Cancelling Original Page No. 34.

III. Proposed Changes to Tariff Rules – (Continued)

General Provisions – Rule No. 42 – Meter Testing, Rule No. 43 – Other Services, Rule No. 44 – This Rule Intentionally Left Blank and Rule No. 45 – Supplier Switching

Rule No. 42 – Meter Testing, Rule No. 43 – Other Services, Rule No. 44 – This Rule Intentionally Left Blank and Rule No. 45 – Supplier Switching, previously found on Original Page No. 34, have been moved to Original Page No. 34A to accommodate the addition of Rule No. 41.1 – Residential Master Metering for New Low-Income Supportive Housing.

IV. Proposed Changes to Tariff Rate Schedules

Rate RS – Residential Service

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Customer Charge		\$12.50	\$16.25
All kWh	\$/kWh	\$0.060228	\$0.070564

Administrative revision to add the word “cents” back to the Energy Charge line to indicate “cents per kilowatt hour.”

Rate RH – Residential Service Heating

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>	
Customer Charge		\$12.50	\$16.25	
Summer:	All kWh	\$/kWh	\$0.060228	\$0.070564
Winter:	All kWh	\$/kWh	\$0.045673	\$0.063410

Rate RA – Residential Service Add-on Heat Pump

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>	
Customer Charge		\$12.50	\$16.25	
Summer:	All kWh	\$/kWh	\$0.060228	\$0.070564
Winter:	All kWh	\$/kWh	\$0.016393	\$0.027631

IV. Proposed Changes to Tariff Rate Schedules – (Continued)

Rate GS/GM – General Service Small and Medium

Non-Demand – Rate GS

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Customer Charge		\$12.50	\$16.25
All kWh	\$/kWh	\$0.073307	\$0.084241

Demand - Rate GM < 25

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Customer Charge		\$54.50	\$63.00
Demand over 5 kW	\$/kW	\$6.54	\$7.89
All kWh	\$/kWh	\$0.013960	\$0.018390

Demand - Rate GM ≥ 25

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Customer Charge		\$65.64	\$76.00
Demand over 5 kW	\$/kW	\$6.54	\$7.89
All kWh	\$/kWh	\$0.009684	\$0.012661

Language has been added under “Availability” to clarify eligibility.

Language has been modified under “Minimum Charge” to reflect current business practice.

IV. Proposed Changes to Tariff Rate Schedules – (Continued)

Rate GMH – General Service Medium Heating

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Customer Charge		\$54.50	\$63.00
Summer:			
Demand over 5 kW	\$/kW	\$6.54	\$7.89
All kWh	\$/kWh	\$0.013960	\$0.018390
Winter:			
All kWh	\$/kWh	\$0.029607	\$0.038382

Rate GL – General Service Large

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
First 300 kW or less		\$3,179.75	\$3,675.00
Additional kW		\$8.41	\$10.66

Language has been added under “Availability” to clarify eligibility.

IV. Proposed Changes to Tariff Rate Schedules – (Continued)

Rate GLH – General Service Large Heating

<u>Distribution</u>	<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Customer Charge	\$66.99	\$77.50
Summer:		
First 300 kW or less	\$3,179.75	\$3,675.00
Additional kW	\$8.41	\$10.66
Winter:		
All kWh	\$/kWh	\$0.023143
		\$0.030162

Language has been reorganized on the Rate Schedule to clarify that the Customer Distribution Charge is only applicable to the billing months of October through May.

Rate L – Large Power Service

Service Voltage Less than 138 kV:

<u>Distribution</u>	<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
First 5,000 kW or less	\$34,897.21	\$41,800.00
Additional kW	\$/kW	\$16.63

Language has been modified under “Minimum Charge” to reflect current business practice.

IV. Proposed Changes to Tariff Rate Schedules – (Continued)

Rate HVPS – High Voltage Power Service

<u>Distribution</u>	<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Up to and Including 50,000 kW Billing Demand \$/kW	\$2,050.15	\$2,503.20
50,001 kW to 100,000 kW Billing Demand \$/kW	\$3,202.46	\$3,910.17
Greater than 100,000 kW Billing Demand \$/kW	\$4,541.60	\$5,545.24

Language has been added under “Availability” to clarify eligibility.

Language has been modified under “Minimum Charge” to reflect current business practice.

Rate AL – Architectural Lighting Service

<u>Distribution</u>	<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Customer Charge	\$8.00	\$8.00
Demand all kW \$/kW	\$1.59	\$1.83
All kWh \$/kWh	\$0.002110	\$0.002396

Language has been added to reflect that beginning January 15, 2022, Rate AL will no longer be available to new customers or applicants, or to new installations for existing customers.

Rate SE – Street Lighting Energy

<u>Distribution</u>	<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Customer Charge	\$2.92	\$3.23

Language has been modified to replace the word “men” with “workers.”

IV. Proposed Changes to Tariff Rate Schedules – (Continued)

Rate SM – Street Lighting Municipal

<u>Distribution</u>	<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Company Owned and Maintained Equipment		
Mercury Vapor:		
100 watt per month	\$12.69	\$14.19
175 watt per month	\$12.95	\$14.48
250 watt per month	\$13.20	\$14.76
400 watt per month	\$13.73	\$15.36
1000 watt per month	\$15.79	\$17.66
Sodium Vapor:		
70 watt per month	\$13.11	\$14.66
100 watt per month	\$13.21	\$14.77
150 watt per month	\$13.40	\$14.99
250 watt per month	\$13.75	\$15.38
400 watt per month	\$14.30	\$15.99
1000 watt per month	\$16.44	\$18.39
Light-Emitting Diode (LED) – Cobra Head:		
30 watt per month	\$0.00	\$12.91
45 watt per month	\$13.01	\$12.91
60 watt per month	\$13.52	\$13.33
95 watt per month	\$13.99	\$14.71
139 watt per month	\$15.08	\$15.37
219 watt per month	\$17.54	\$15.65
Light-Emitting Diode (LED) – Colonial:		
20 watt per month	\$0.00	\$16.89
45 watt per month	\$0.00	\$17.23
Light-Emitting Diode (LED) – Contemporary:		
40 watt per month	\$0.00	\$15.59
55 watt per month	\$0.00	\$15.59
Poles per month	\$10.32	\$11.54
Customer Owned and Maintained Equipment		
Distribution Charge per Unit	\$2.71	\$3.03

IV. Proposed Changes to Tariff Rate Schedules – (Continued)

Rate SM – Street Lighting Municipal – (Continued)

Language has been added to reflect that beginning January 15, 2022, only LED lighting options will be installed for customers being served under Rate SM.

Language has been added to reflect that beginning January 15, 2022, the Company may replace existing high pressure sodium lights with LED lights or that a customer may request to exchange functioning high pressure sodium lights with LEDs with advance payment to cover the costs of the Company's estimated removal costs of such replacement. Both will be at the Company's discretion.

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

Language has been modified to replace the word "his" with "its."

IV. Proposed Changes to Tariff Rate Schedules – (Continued)

Rate SH – Street Lighting Highway

<u>Distribution</u>	<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Company Owned and Maintained Equipment		
Sodium Vapor:		
100 watt per month	\$12.54	\$14.02
150 watt per month	\$12.71	\$14.22
200 watt per month	\$12.89	\$14.42
400 watt per month	\$13.57	\$15.99
Light-Emitting Diode (LED) – Cobra Head:		
30 watt per month	\$0.00	\$12.91
45 watt per month	\$0.00	\$12.91
60 watt per month	\$13.52	\$15.12
95 watt per month	\$13.99	\$15.65
139 watt per month	\$15.08	\$16.87
219 watt per month	\$17.54	\$19.62
Customer Owned and Maintained Equipment		
Distribution Charge per Unit	\$2.71	\$3.03

Language has been added to reflect that beginning January 15, 2022, Rate SH will no longer be available to new customers or applicants, or to new installations for existing customers.

Language has been added to reflect that beginning January 15, 2022, replacement of high pressure sodium lamps, fixtures or luminaries, including brackets and ballasts, will not be available. In such cases, the customer must take service under one of the available LED lighting options.

Language has been added to reflect that due to the limited availability of high pressure sodium lighting, the Company will replace existing high pressure sodium lights with LED lights or a customer may request to exchange functioning high pressure sodium lights with LEDs with advance payment to cover the costs of the Company’s estimated removal costs of such replacement. Both will be at the Company’s discretion.

New LED lamp wattages have been inserted under Cobra Head fixtures.

IV. Proposed Changes to Tariff Rate Schedules – (Continued)

Rate UMS – Unmetered Service

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Customer Charge		\$10.00	\$11.50
All kWh	\$/kWh	\$0.018170	\$0.027761

Rate PAL – Private Area Lighting

Company Owned and Maintained Equipment

<u>Distribution</u>		<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
High Pressure Sodium:			
70 watt	per month	\$13.11	\$14.66
100 watt	per month	\$13.21	\$14.77
150 watt	per month	\$13.40	\$14.99
250 watt	per month	\$13.75	\$15.38
400 watt	per month	\$14.30	\$15.99
Flood Lighting:			
100 watt	per month	\$13.11	\$14.66
250 watt	per month	\$13.72	\$15.34
400 watt	per month	\$14.34	\$16.04
Light-Emitting Diode (LED) – Cobra Head:			
30 watt	per month	\$0.00	\$12.91
45 watt	per month	\$13.01	\$12.91
60 watt	per month	\$13.52	\$13.33
95 watt	per month	\$13.99	\$14.71
139 watt	per month	\$15.08	\$15.37
219 watt	per month	\$17.54	\$15.65
Light-Emitting Diode (LED) – Colonial:			
20 watt	per month	\$0.00	\$16.89
45 watt	per month	\$0.00	\$17.23

IV. Proposed Changes to Tariff Rate Schedules – (Continued)

Rate PAL – Private Area Lighting – (Continued)

Company Owned and Maintained Equipment

<u>Distribution</u>	<u>Current Rates with STAS</u>	<u>Proposed Rates with STAS</u>
Light-Emitting Diode (LED) – Contemporary:		
40 watt per month	\$0.00	\$15.59
55 watt per month	\$0.00	\$15.59
Poles per month	\$10.32	\$11.54

Customer Owned and Maintained Equipment

Distribution Charge per Unit	\$2.71	\$3.03
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Language has been added to reflect that beginning January 15, 2022, replacement of high pressure sodium lamps, fixtures or luminaries, including brackets and ballasts, will not be available. In such cases, the customer must take service under one of the available LED lighting options.

Language has been added to reflect that due to the limited availability of high pressure sodium lighting, the Company will replace existing high pressure sodium lights with LED lights or a customer may request to exchange functioning high pressure sodium lights with LEDs with advance payment to cover the costs of the Company’s estimated removal costs of such replacement. Both will be at the Company’s discretion.

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

Language has been modified to replace the word “his” with “its.”

V. Proposed Changes to Tariff Riders

Rider Matrix

The Rider Matrix (Second Revised Page No. 87, Cancelling First Revised Page No. 87) has been updated to reflect the addition of the following Riders:

Rider No. 4 – Federal Tax Adjustment Clause
Rider No. 7 – Residential Subscription Service Pilot
Rider No. 19 – Community Development for New Load

“Continued on Original Page No. 87A” has been added to the bottom of Second Revised Page No. 87, Cancelling First Revised Page No. 87 to indicate that the Rider Matrix continues onto the next page.

Riders No. 20 through Appendix A, previously found in the Rider Matrix on First Revised Page No. 87, Cancelling Original Page No. 87, have been moved to Original Page No. 87A to accommodate the additional Riders placed into the Tariff.

The Rider Matrix (Original Page No. 187A) has been updated to reflect the addition of the following Riders:

Rider No. 23 – Home Charging Pilot Program
Rider No. 24 – Fleet Charging Pilot Program
Rider No. 25 – New Business Stimulus
Rider No. 26 – Crisis Recovery Program

Rider No. 4 – Federal Tax Adjustment Clause

Rider No. 4 – Federal Tax Adjustment Clause (“FTAC”) is being added to Tariff No. 25 to provide for adjustments to base distribution revenue to reflect the effects of future increases or decreases in the federal corporate income tax rate.

Rider No. 5 – Universal Service Charge

The CAP participation level has been reset as per the provisions of Rider No. 5.

Rider No. 7 – Residential Subscription Service Pilot

Rider No. 7 – Residential Subscription Service Pilot is being added to Tariff No. 25 to offer eligible customers the option to select a specified level of grid access for a set monthly charge.

V. Proposed Changes to Tariff Riders – (Continued)

Rider No. 8 – Default Service Supply

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

In the “Calculation of Rates” section, the Docket No. has been updated in DSSa.

Rider No. 9 – Day-Ahead Hourly Price Service

Under the “Fixed Retail Administrative Charge” section, the Docket No. has been updated in FRA.

Rider No. 10 – State Tax Adjustment

Rider No. 10 – State Tax Adjustment has been modified to reflect that Part 1 of the STAS has been set to zero.

Rider No. 16 – Service to Non-Utility Generating Facilities

Rider No. 16 – Service to Non-Utility Generating Facilities has been modified to reflect changes in applicable terms, rules, and rates.

Rider No. 19 – Community Development for New Load

Rider No. 19 – Community Development for New Load is being added to Tariff No. 25 to provide incentives to eligible customers to move and/or expand their operations within the Company’s service territory.

Rider No. 21 – Net Metering Service

Rider No. 21 – Net Metering Service has been revised to include Rate Schedule GLH and Rate Schedule L.

Language has been modified in regard to calculating the price-to-compare (“PTC”) to reflect current business practice.

Rider No. 22 – Distribution System Improvement Charge

Rider No. 22 – Distribution System Improvement Charge (“DSIC”) has been modified to reflect that it has been set to zero.

V. Proposed Changes to Tariff Riders – (Continued)**Rider No. 23 – Home Charging Pilot Program**

Rider No. 23 – Home Charging Pilot Program is being added to Tariff No. 25 to set forth the eligibility, terms, and conditions applicable to residential customers participating in the Company's voluntary Home Charging Pilot.

Rider No. 24 – Fleet Charging Pilot Program

Rider No. 24 – Fleet Charging Pilot Program is being added to Tariff No. 25 to set forth the eligibility, terms, and conditions applicable to non-residential customers participating in the Company's voluntary Fleet Charging Pilot.

Rider No. 25 – New Business Stimulus

Rider No. 25 – New Business Stimulus is being added to Tariff No. 25 to incent eligible new small or medium businesses by providing them with a reduced distribution rate for two (2) years.

Rider No. 26 – Crisis Recovery Program

Rider No. 26 – Crisis Recovery Program is being added to Tariff No. 25 to provide a relief program for eligible existing small or medium business customers who have accumulated a delinquent balance because of COVID-19 business restrictions.

VII. Appendix A – Transmission Service Charges**Appendix A – Transmission Service Charges**

Current LED lamp wattages have been removed.

New LED lamp wattages have been inserted under Cobra Head, Colonial and Contemporary fixtures.

**Exhibit DBO-4
Duquesne Light Company
LED Street Lighting Service
Rate Summary**

Line No.	Description	Cobrahead						Colonial LED		Contemporary LED	
		30 Nominal Watts	45 Nominal Watts	60 Nominal Watts	95 Nominal Watts	139 Nominal Watts	219 Nominal Watts	20 Nominal Watts	45 Nominal Watts	40 Nominal Watts	55 Nominal Watts
1	Total Material Cost	\$ 291.48	\$ 291.48	\$ 327.75	\$ 448.39	\$ 506.32	\$ 530.80	\$ 640.00	\$ 670.00	\$ 525.00	\$ 525.00
2	Total Labor Cost	\$ 228.59	\$ 228.59	\$ 228.59	\$ 228.59	\$ 228.59	\$ 228.59	\$ 228.59	\$ 228.59	\$ 228.59	\$ 228.59
3	Total Capitalized Investment	\$ 520.07	\$ 520.07	\$ 556.34	\$ 676.98	\$ 734.91	\$ 759.39	\$ 868.59	\$ 898.59	\$ 753.59	\$ 753.59
4	Revenue Requirement NPV	\$621.72	\$621.72	\$665.07	\$809.29	\$878.54	\$907.81	\$1,038.35	\$1,074.21	\$900.87	\$900.87
5	Annualized Levelized Payment	\$59.89	\$59.89	\$64.07	\$77.97	\$84.64	\$87.46	\$100.03	\$103.49	\$86.79	\$86.79
6	Monthly Fixture Charge	\$ 4.99	\$ 4.99	\$ 5.34	\$ 6.50	\$ 7.05	\$ 7.29	\$ 8.34	\$ 8.62	\$ 7.23	\$ 7.23
7	Gross Receipts Tax	\$ 0.31	\$ 0.31	\$ 0.33	\$ 0.41	\$ 0.44	\$ 0.46	\$ 0.52	\$ 0.54	\$ 0.45	\$ 0.45
8	Monthly Fixture Charge	\$ 5.30	\$ 5.30	\$ 5.67	\$ 6.91	\$ 7.49	\$ 7.75	\$ 8.86	\$ 9.16	\$ 7.68	\$ 7.68
10	Fixed Distribution Charge (1)	\$ 2.71	\$ 2.71	\$ 2.71	\$ 2.71	\$ 2.71	\$ 2.71	\$ 2.71	\$ 2.71	\$ 2.71	\$ 2.71
11	Operating Charge (1)	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64
12	2021 Distribution Increase	\$1.26	\$1.26	\$1.31	\$1.45	\$1.53	\$1.55	\$1.68	\$1.72	\$1.56	\$1.56
13	Total Monthly Charge	\$ 12.91	\$ 12.91	\$ 13.33	\$ 14.71	\$ 15.37	\$ 15.65	\$ 16.89	\$ 17.23	\$ 15.59	\$ 15.59

(1) As calculated in Howard Gorman Exhibit 6-11

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
30 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$291.48
Capitalized Labor	\$228.59
Total Capitalized Investment	\$520.07

Monthly Distribution Rate	
Sum of PV of Revenue Requirement	\$621.72
Levelized Annual Revenue Requirement	\$59.89
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$59.89
Net Monthly Tariff Rate	\$4.99
PA Gross Receipts Tax	\$0.31
Total Monthly Distribution Rate	\$5.30

Years for straight line <u>book</u> depreciation	20
Book Depreciation Rate	5.00%
Years for straight line <u>tax</u> depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax	5.90%
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Weighted Cost of Capital

	Capitalization		Weighted	
	Ratio	Rate	Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Capital	Return			Deferred Tax on Depreciation		Tax			Total	Revenue Requirement	Cumulative NPV	
	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Total Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y. Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes		
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	520.07	10.40	0.00	30.38	40.78	26.00	26.00	0.00	0.00	12.34	12.34	79.13	73.77
2	494.07	9.88	0.00	28.86	38.74	26.00	26.00	0.00	0.00	11.73	11.73	76.48	140.24
3	468.07	9.36	0.00	27.34	36.70	26.00	26.00	0.00	0.00	11.11	11.11	73.82	200.06
4	442.06	8.84	0.00	25.82	34.67	26.00	26.00	0.00	0.00	10.49	10.49	71.16	253.81
5	416.06	8.32	0.00	24.31	32.63	26.00	26.00	0.00	0.00	9.88	9.88	68.51	302.06
6	390.06	7.80	0.00	22.79	30.59	26.00	26.00	0.00	0.00	9.26	9.26	65.85	345.29
7	364.05	7.28	0.00	21.27	28.55	26.00	26.00	0.00	0.00	8.64	8.64	63.19	383.97
8	338.05	6.76	0.00	19.75	26.51	26.00	26.00	0.00	0.00	8.02	8.02	60.54	418.52
9	312.04	6.24	0.00	18.23	24.47	26.00	26.00	0.00	0.00	7.41	7.41	57.88	449.31
10	286.04	5.72	0.00	16.71	22.43	26.00	26.00	0.00	0.00	6.79	6.79	55.22	476.70
11	260.04	5.20	0.00	15.19	20.39	26.00	26.00	0.00	0.00	6.17	6.17	52.57	501.01
12	234.03	4.68	0.00	13.67	18.35	26.00	26.00	0.00	0.00	5.56	5.56	49.91	522.52
13	208.03	4.16	0.00	12.15	16.31	26.00	26.00	0.00	0.00	4.94	4.94	47.25	541.51
14	182.03	3.64	0.00	10.63	14.27	26.00	26.00	0.00	0.00	4.32	4.32	44.60	558.22
15	156.02	3.12	0.00	9.11	12.23	26.00	26.00	0.00	0.00	3.70	3.70	41.94	572.87
16	130.02	2.60	0.00	7.60	10.20	26.00	26.00	0.00	0.00	3.09	3.09	39.29	585.67
17	104.01	2.08	0.00	6.08	8.16	26.00	26.00	0.00	0.00	2.47	2.47	36.63	596.79
18	78.01	1.56	0.00	4.56	6.12	26.00	26.00	0.00	0.00	1.85	1.85	33.97	606.40
19	52.01	1.04	0.00	3.04	4.08	26.00	26.00	0.00	0.00	1.23	1.23	31.32	614.66
20	26.00	0.52	0.00	1.52	2.04	26.00	26.00	0.00	0.00	0.62	0.62	28.66	621.72

PV Tax Shields 269.92
Tax on shields 77.99

Investment 520.07
After Tax Investment 442.09

Adjust for Tax Gross-Up **621.72** ←----- = -----> PV Rev Req **621.72**

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
45 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$291.48
Capitalized Labor	\$228.59
Total Capitalized Investment	\$520.07

Monthly Distribution Rate	
Sum of PV of Revenue Requirement	\$621.72
Levelized Annual Revenue Requirement	\$59.89
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$59.89
Net Monthly Tariff Rate	\$4.99
PA Gross Receipts Tax	\$0.31
Total Monthly Distribution Rate	\$5.30

Years for straight line <u>book</u> depreciation	20
Book Depreciation Rate	5.00%
Years for straight line <u>tax</u> depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax	5.90%
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Weighted Cost of Capital

	Capitalization		Weighted	
	Ratio	Rate	Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Capital	Return				Deferred Tax on Depreciation			Tax			Total		
Year	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Total Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes	Revenue Requirement	Cumulative NPV
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	520.07	10.40	0.00	30.38	40.78	26.00	26.00	0.00	0.00	12.34	12.34	79.13	73.77
2	494.07	9.88	0.00	28.86	38.74	26.00	26.00	0.00	0.00	11.73	11.73	76.48	140.24
3	468.07	9.36	0.00	27.34	36.70	26.00	26.00	0.00	0.00	11.11	11.11	73.82	200.06
4	442.06	8.84	0.00	25.82	34.67	26.00	26.00	0.00	0.00	10.49	10.49	71.16	253.81
5	416.06	8.32	0.00	24.31	32.63	26.00	26.00	0.00	0.00	9.88	9.88	68.51	302.06
6	390.06	7.80	0.00	22.79	30.59	26.00	26.00	0.00	0.00	9.26	9.26	65.85	345.29
7	364.05	7.28	0.00	21.27	28.55	26.00	26.00	0.00	0.00	8.64	8.64	63.19	383.97
8	338.05	6.76	0.00	19.75	26.51	26.00	26.00	0.00	0.00	8.02	8.02	60.54	418.52
9	312.04	6.24	0.00	18.23	24.47	26.00	26.00	0.00	0.00	7.41	7.41	57.88	449.31
10	286.04	5.72	0.00	16.71	22.43	26.00	26.00	0.00	0.00	6.79	6.79	55.22	476.70
11	260.04	5.20	0.00	15.19	20.39	26.00	26.00	0.00	0.00	6.17	6.17	52.57	501.01
12	234.03	4.68	0.00	13.67	18.35	26.00	26.00	0.00	0.00	5.56	5.56	49.91	522.52
13	208.03	4.16	0.00	12.15	16.31	26.00	26.00	0.00	0.00	4.94	4.94	47.25	541.51
14	182.03	3.64	0.00	10.63	14.27	26.00	26.00	0.00	0.00	4.32	4.32	44.60	558.22
15	156.02	3.12	0.00	9.11	12.23	26.00	26.00	0.00	0.00	3.70	3.70	41.94	572.87
16	130.02	2.60	0.00	7.60	10.20	26.00	26.00	0.00	0.00	3.09	3.09	39.29	585.67
17	104.01	2.08	0.00	6.08	8.16	26.00	26.00	0.00	0.00	2.47	2.47	36.63	596.79
18	78.01	1.56	0.00	4.56	6.12	26.00	26.00	0.00	0.00	1.85	1.85	33.97	606.40
19	52.01	1.04	0.00	3.04	4.08	26.00	26.00	0.00	0.00	1.23	1.23	31.32	614.66
20	26.00	0.52	0.00	1.52	2.04	26.00	26.00	0.00	0.00	0.62	0.62	28.66	621.72

PV Tax Shields 269.92
Tax on shields 77.99

Investment 520.07
After Tax Investment 442.09

Adjust for Tax Gross-Up **621.72** ←----- = -----> PV Rev Req **621.72**

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
60 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$327.75
Capitalized Labor	\$228.59
Total Capitalized Investment	\$556.34

Years for straight line book depreciation	20
Book Depreciation Rate	5.00%
Years for straight line tax depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax	5.90%
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Weighted Cost of Capital

	Capitalization		Weighted	
	Ratio	Rate	Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

Monthly Distribution Rate

Sum of PV of Revenue Requirement	\$665.07
Levelized Annual Revenue Requirement	\$64.07
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$64.07

Net Monthly Tariff Rate	\$5.34
PA Gross Receipts Tax	\$0.33
Total Monthly Distribution Rate	\$5.67

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Capital	Return				Deferred Tax on Depreciation			Tax			Total		
Year	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Total Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes	Revenue Requirement	Cumulative NPV
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	556.34	11.13	0.00	32.50	43.63	27.82	27.82	0.00	0.00	13.21	13.21	84.65	78.92
2	528.53	10.57	0.00	30.88	41.45	27.82	27.82	0.00	0.00	12.55	12.55	81.81	150.02
3	500.71	10.01	0.00	29.25	39.26	27.82	27.82	0.00	0.00	11.88	11.88	78.97	214.01
4	472.89	9.46	0.00	27.63	37.08	27.82	27.82	0.00	0.00	11.22	11.22	76.13	271.51
5	445.08	8.90	0.00	26.00	34.90	27.82	27.82	0.00	0.00	10.56	10.56	73.28	323.12
6	417.26	8.35	0.00	24.38	32.72	27.82	27.82	0.00	0.00	9.90	9.90	70.44	369.37
7	389.44	7.79	0.00	22.75	30.54	27.82	27.82	0.00	0.00	9.24	9.24	67.60	410.75
8	361.62	7.23	0.00	21.13	28.36	27.82	27.82	0.00	0.00	8.58	8.58	64.76	447.71
9	333.81	6.68	0.00	19.50	26.18	27.82	27.82	0.00	0.00	7.92	7.92	61.92	480.65
10	305.99	6.12	0.00	17.88	24.00	27.82	27.82	0.00	0.00	7.26	7.26	59.08	509.95
11	278.17	5.56	0.00	16.25	21.81	27.82	27.82	0.00	0.00	6.60	6.60	56.23	535.95
12	250.35	5.01	0.00	14.63	19.63	27.82	27.82	0.00	0.00	5.94	5.94	53.39	558.96
13	222.54	4.45	0.00	13.00	17.45	27.82	27.82	0.00	0.00	5.28	5.28	50.55	579.28
14	194.72	3.89	0.00	11.38	15.27	27.82	27.82	0.00	0.00	4.62	4.62	47.71	597.15
15	166.90	3.34	0.00	9.75	13.09	27.82	27.82	0.00	0.00	3.96	3.96	44.87	612.83
16	139.09	2.78	0.00	8.13	10.91	27.82	27.82	0.00	0.00	3.30	3.30	42.03	626.51
17	111.27	2.23	0.00	6.50	8.73	27.82	27.82	0.00	0.00	2.64	2.64	39.18	638.41
18	83.45	1.67	0.00	4.88	6.54	27.82	27.82	0.00	0.00	1.98	1.98	36.34	648.69
19	55.63	1.11	0.00	3.25	4.36	27.82	27.82	0.00	0.00	1.32	1.32	33.50	657.53
20	27.82	0.56	0.00	1.63	2.18	27.82	27.82	0.00	0.00	0.66	0.66	30.66	665.07
						PV Tax Shields	288.75						
						Tax on shields	83.42						
						Investment	556.34						
						After Tax Investment	472.92						

Adjust for Tax Gross-Up 665.07 ←----- = -----→ PV Rev Req 665.07

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
95 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$448.39
Capitalized Labor	\$228.59
Total Capitalized Investment	\$676.98

Monthly Distribution Rate	
Sum of PV of Revenue Requirement	\$809.29
Levelized Annual Revenue Requirement	\$77.97
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$77.97
Net Monthly Tariff Rate	\$6.50
PA Gross Receipts Tax	\$0.41
Total Monthly Distribution Rate	\$6.90

Years for straight line book depreciation	20
Book Depreciation Rate	5.00%
Years for straight line tax depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax	5.90%
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Weighted Cost of Capital

	Capitalization		Weighted	
	Ratio	Rate	Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Capital	Return			Deferred Tax on Depreciation		Tax			Total		Revenue Requirement	Cumulative NPV
	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Total Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y. Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes		
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	676.98	13.54	0.00	39.55	53.09	33.85	33.85	0.00	0.00	16.07	16.07	103.01	96.03
2	643.14	12.86	0.00	37.57	50.43	33.85	33.85	0.00	0.00	15.27	15.27	99.55	182.55
3	609.29	12.19	0.00	35.59	47.78	33.85	33.85	0.00	0.00	14.46	14.46	96.09	260.41
4	575.44	11.51	0.00	33.62	45.12	33.85	33.85	0.00	0.00	13.66	13.66	92.63	330.39
5	541.59	10.83	0.00	31.64	42.47	33.85	33.85	0.00	0.00	12.86	12.86	89.17	393.19
6	507.74	10.15	0.00	29.66	39.82	33.85	33.85	0.00	0.00	12.05	12.05	85.72	449.47
7	473.89	9.48	0.00	27.68	37.16	33.85	33.85	0.00	0.00	11.25	11.25	82.26	499.82
8	440.04	8.80	0.00	25.71	34.51	33.85	33.85	0.00	0.00	10.44	10.44	78.80	544.79
9	406.19	8.12	0.00	23.73	31.85	33.85	33.85	0.00	0.00	9.64	9.64	75.34	584.87
10	372.34	7.45	0.00	21.75	29.20	33.85	33.85	0.00	0.00	8.84	8.84	71.89	620.52
11	338.49	6.77	0.00	19.77	26.54	33.85	33.85	0.00	0.00	8.03	8.03	68.43	652.16
12	304.64	6.09	0.00	17.80	23.89	33.85	33.85	0.00	0.00	7.23	7.23	64.97	680.17
13	270.79	5.42	0.00	15.82	21.24	33.85	33.85	0.00	0.00	6.43	6.43	61.51	704.89
14	236.94	4.74	0.00	13.84	18.58	33.85	33.85	0.00	0.00	5.62	5.62	58.05	726.64
15	203.10	4.06	0.00	11.86	15.93	33.85	33.85	0.00	0.00	4.82	4.82	54.60	745.71
16	169.25	3.38	0.00	9.89	13.27	33.85	33.85	0.00	0.00	4.02	4.02	51.14	762.37
17	135.40	2.71	0.00	7.91	10.62	33.85	33.85	0.00	0.00	3.21	3.21	47.68	776.84
18	101.55	2.03	0.00	5.93	7.96	33.85	33.85	0.00	0.00	2.41	2.41	44.22	789.36
19	67.70	1.35	0.00	3.95	5.31	33.85	33.85	0.00	0.00	1.61	1.61	40.76	800.11
20	33.85	0.68	0.00	1.98	2.65	33.85	33.85	0.00	0.00	0.80	0.80	37.31	809.29

PV Tax Shields 351.36
Tax on shields 101.51

Investment 676.98
After Tax Investment 575.47

Adjust for Tax Gross-Up 809.29 ←----- = ----->PV Rev Req 809.29

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
139 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$506.32
Capitalized Labor	\$228.59
Total Capitalized Investment	\$734.91

Monthly Distribution Rate

Sum of PV of Revenue Requirement	\$878.54
Levelized Annual Revenue Requirement	\$84.64
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$84.64
Net Monthly Tariff Rate	\$7.05
PA Gross Receipts Tax	\$0.44
Total Monthly Distribution Rate	\$7.50

Years for straight line book depreciation	20
Book Depreciation Rate	5.00%
Years for straight line tax depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax	5.90%
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Weighted Cost of Capital

	Capitalization		Weighted	
	Ratio	Rate	Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Capital	Return			Deferred Tax on Depreciation		Tax			Total		Revenue Requirement	Cumulative NPV
	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Total Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y. Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes		
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	734.91	14.70	0.00	42.93	57.63	36.75	36.75	0.00	0.00	17.44	17.44	111.82	104.25
2	698.17	13.96	0.00	40.79	54.75	36.75	36.75	0.00	0.00	16.57	16.57	108.07	198.17
3	661.42	13.23	0.00	38.64	51.87	36.75	36.75	0.00	0.00	15.70	15.70	104.31	282.70
4	624.68	12.49	0.00	36.49	48.99	36.75	36.75	0.00	0.00	14.83	14.83	100.56	358.66
5	587.93	11.76	0.00	34.35	46.10	36.75	36.75	0.00	0.00	13.96	13.96	96.81	426.84
6	551.19	11.02	0.00	32.20	43.22	36.75	36.75	0.00	0.00	13.08	13.08	93.05	487.93
7	514.44	10.29	0.00	30.05	40.34	36.75	36.75	0.00	0.00	12.21	12.21	89.30	542.59
8	477.69	9.55	0.00	27.91	37.46	36.75	36.75	0.00	0.00	11.34	11.34	85.54	591.41
9	440.95	8.82	0.00	25.76	34.58	36.75	36.75	0.00	0.00	10.47	10.47	81.79	634.92
10	404.20	8.08	0.00	23.61	31.70	36.75	36.75	0.00	0.00	9.59	9.59	78.04	673.62
11	367.46	7.35	0.00	21.47	28.82	36.75	36.75	0.00	0.00	8.72	8.72	74.28	707.97
12	330.71	6.61	0.00	19.32	25.93	36.75	36.75	0.00	0.00	7.85	7.85	70.53	738.37
13	293.97	5.88	0.00	17.17	23.05	36.75	36.75	0.00	0.00	6.98	6.98	66.78	765.21
14	257.22	5.14	0.00	15.03	20.17	36.75	36.75	0.00	0.00	6.11	6.11	63.02	788.82
15	220.47	4.41	0.00	12.88	17.29	36.75	36.75	0.00	0.00	5.23	5.23	59.27	809.52
16	183.73	3.67	0.00	10.73	14.41	36.75	36.75	0.00	0.00	4.36	4.36	55.51	827.60
17	146.98	2.94	0.00	8.59	11.53	36.75	36.75	0.00	0.00	3.49	3.49	51.76	843.32
18	110.24	2.20	0.00	6.44	8.64	36.75	36.75	0.00	0.00	2.62	2.62	48.01	856.90
19	73.49	1.47	0.00	4.29	5.76	36.75	36.75	0.00	0.00	1.74	1.74	44.25	868.58
20	36.75	0.73	0.00	2.15	2.88	36.75	36.75	0.00	0.00	0.87	0.87	40.50	878.54

PV Tax Shields 381.42
Tax on shields 110.20

Investment 734.91
After Tax Investment 624.71

Adjust for Tax Gross-Up 878.54 ←----- = ----->PV Rev Req 878.54

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
219 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$530.80
Capitalized Labor	\$228.59
Total Capitalized Investment	\$759.39

Monthly Distribution Rate

Sum of PV of Revenue Requirement	\$907.81
Levelized Annual Revenue Requirement	\$87.46
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$87.46
Net Monthly Tariff Rate	\$7.29
PA Gross Receipts Tax	\$0.46
Total Monthly Distribution Rate	\$7.75

Years for straight line book depreciation	20
Book Depreciation Rate	5.00%
Years for straight line tax depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax	5.90%
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Weighted Cost of Capital

	Capitalization		Weighted	
	Ratio	Rate	Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Capital	Return				Deferred Tax on Depreciation			Tax			Total		
Year	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Total Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes	Revenue Requirement	Cumulative NPV
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	759.39	15.19	0.00	44.36	59.55	37.97	37.97	0.00	0.00	18.03	18.03	115.55	107.72
2	721.42	14.43	0.00	42.14	56.57	37.97	37.97	0.00	0.00	17.12	17.12	111.67	204.77
3	683.45	13.67	0.00	39.93	53.60	37.97	37.97	0.00	0.00	16.22	16.22	107.79	292.11
4	645.49	12.91	0.00	37.71	50.62	37.97	37.97	0.00	0.00	15.32	15.32	103.91	370.61
5	607.52	12.15	0.00	35.49	47.64	37.97	37.97	0.00	0.00	14.42	14.42	100.03	441.05
6	569.55	11.39	0.00	33.27	44.66	37.97	37.97	0.00	0.00	13.52	13.52	96.15	504.18
7	531.58	10.63	0.00	31.05	41.69	37.97	37.97	0.00	0.00	12.62	12.62	92.27	560.66
8	493.61	9.87	0.00	28.84	38.71	37.97	37.97	0.00	0.00	11.72	11.72	88.39	611.11
9	455.64	9.11	0.00	26.62	35.73	37.97	37.97	0.00	0.00	10.82	10.82	84.51	656.07
10	417.67	8.35	0.00	24.40	32.75	37.97	37.97	0.00	0.00	9.91	9.91	80.64	696.06
11	379.70	7.59	0.00	22.18	29.78	37.97	37.97	0.00	0.00	9.01	9.01	76.76	731.55
12	341.73	6.83	0.00	19.96	26.80	37.97	37.97	0.00	0.00	8.11	8.11	72.88	762.97
13	303.76	6.08	0.00	17.74	23.82	37.97	37.97	0.00	0.00	7.21	7.21	69.00	790.70
14	265.79	5.32	0.00	15.53	20.84	37.97	37.97	0.00	0.00	6.31	6.31	65.12	815.10
15	227.82	4.56	0.00	13.31	17.87	37.97	37.97	0.00	0.00	5.41	5.41	61.24	836.49
16	189.85	3.80	0.00	11.09	14.89	37.97	37.97	0.00	0.00	4.51	4.51	57.36	855.17
17	151.88	3.04	0.00	8.87	11.91	37.97	37.97	0.00	0.00	3.61	3.61	53.48	871.41
18	113.91	2.28	0.00	6.65	8.93	37.97	37.97	0.00	0.00	2.70	2.70	49.61	885.45
19	75.94	1.52	0.00	4.44	5.96	37.97	37.97	0.00	0.00	1.80	1.80	45.73	897.51
20	37.97	0.76	0.00	2.22	2.98	37.97	37.97	0.00	0.00	0.90	0.90	41.85	907.81
						PV Tax Shields	394.13						
						Tax on shields	113.87						
						Investment	759.39						
						After Tax Investment	645.52						

Adjust for Tax Gross-Up **907.81** ←----- = ----->PV Rev Req **907.81**

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
20 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$640.00
Capitalized Labor	\$228.59
Total Capitalized Investment	\$868.59

Monthly Distribution Rate

Sum of PV of Revenue Requirement	\$1,038.35
Levelized Annual Revenue Requirement	\$100.03
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$100.03
Net Monthly Tariff Rate	\$8.34
PA Gross Receipts Tax	\$0.52
Total Monthly Distribution Rate	\$8.86

Years for straight line book depreciation	20
Book Depreciation Rate	5.00%
Years for straight line tax depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax	5.90%
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Weighted Cost of Capital

	Capitalization		Weighted	
	Ratio	Rate	Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Capital	Return				Deferred Tax on Depreciation		Tax			Total			
Year	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Total Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes	Revenue Requirement	Cumulative NPV
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	868.59	17.37	0.00	50.74	68.11	43.43	43.43	0.00	0.00	20.62	20.62	132.16	123.21
2	825.16	16.50	0.00	48.20	64.71	43.43	43.43	0.00	0.00	19.59	19.59	127.72	234.22
3	781.73	15.63	0.00	45.67	61.30	43.43	43.43	0.00	0.00	18.56	18.56	123.29	334.12
4	738.31	14.77	0.00	43.13	57.90	43.43	43.43	0.00	0.00	17.52	17.52	118.85	423.90
5	694.88	13.90	0.00	40.59	54.49	43.43	43.43	0.00	0.00	16.49	16.49	114.41	504.48
6	651.45	13.03	0.00	38.06	51.09	43.43	43.43	0.00	0.00	15.46	15.46	109.98	576.68
7	608.02	12.16	0.00	35.52	47.68	43.43	43.43	0.00	0.00	14.43	14.43	105.54	641.29
8	564.59	11.29	0.00	32.98	44.27	43.43	43.43	0.00	0.00	13.40	13.40	101.10	698.98
9	521.16	10.42	0.00	30.45	40.87	43.43	43.43	0.00	0.00	12.37	12.37	96.67	750.41
10	477.73	9.55	0.00	27.91	37.46	43.43	43.43	0.00	0.00	11.34	11.34	92.23	796.15
11	434.30	8.69	0.00	25.37	34.06	43.43	43.43	0.00	0.00	10.31	10.31	87.80	836.75
12	390.87	7.82	0.00	22.83	30.65	43.43	43.43	0.00	0.00	9.28	9.28	83.36	872.68
13	347.44	6.95	0.00	20.30	27.25	43.43	43.43	0.00	0.00	8.25	8.25	78.92	904.40
14	304.01	6.08	0.00	17.76	23.84	43.43	43.43	0.00	0.00	7.22	7.22	74.49	932.31
15	260.58	5.21	0.00	15.22	20.43	43.43	43.43	0.00	0.00	6.19	6.19	70.05	956.78
16	217.15	4.34	0.00	12.69	17.03	43.43	43.43	0.00	0.00	5.15	5.15	65.61	978.14
17	173.72	3.47	0.00	10.15	13.62	43.43	43.43	0.00	0.00	4.12	4.12	61.18	996.71
18	130.29	2.61	0.00	7.61	10.22	43.43	43.43	0.00	0.00	3.09	3.09	56.74	1,012.77
19	86.86	1.74	0.00	5.07	6.81	43.43	43.43	0.00	0.00	2.06	2.06	52.30	1,026.57
20	43.43	0.87	0.00	2.54	3.41	43.43	43.43	0.00	0.00	1.03	1.03	47.87	1,038.35
						PV Tax Shields	450.80						
						Tax on shields	130.25						
						Investment	868.59						
						After Tax Investment	738.35						

Adjust for Tax Gross-Up 1,038.35 ←----- = ----->PV Rev Req 1,038.35

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
45 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$670.00
Capitalized Labor	\$228.59
Total Capitalized Investment	\$898.59

Years for straight line book depreciation	20
Book Depreciation Rate	5.00%
Years for straight line tax depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax 5.90%

Weighted Cost of Capital

	Capitalization		Weighted	
	Ratio	Rate	Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

Monthly Distribution Rate

Sum of PV of Revenue Requirement	\$1,074.21
Levelized Annual Revenue Requirement	\$103.49
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$103.49

Net Monthly Tariff Rate	\$8.62
PA Gross Receipts Tax	\$0.54
Total Monthly Distribution Rate	\$9.16

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Capital	Return				Deferred Tax on Depreciation			Tax			Total		
Year	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Total Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes	Revenue Requirement	Cumulative NPV
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	898.59	17.97	0.00	52.49	70.47	44.93	44.93	0.00	0.00	21.33	21.33	136.73	127.47
2	853.66	17.07	0.00	49.87	66.94	44.93	44.93	0.00	0.00	20.26	20.26	132.14	242.31
3	808.73	16.17	0.00	47.24	63.42	44.93	44.93	0.00	0.00	19.20	19.20	127.55	345.66
4	763.81	15.28	0.00	44.62	59.90	44.93	44.93	0.00	0.00	18.13	18.13	122.96	438.54
5	718.88	14.38	0.00	42.00	56.37	44.93	44.93	0.00	0.00	17.06	17.06	118.37	521.90
6	673.95	13.48	0.00	39.37	52.85	44.93	44.93	0.00	0.00	16.00	16.00	113.78	596.60
7	629.02	12.58	0.00	36.75	49.33	44.93	44.93	0.00	0.00	14.93	14.93	109.19	663.44
8	584.09	11.68	0.00	34.12	45.80	44.93	44.93	0.00	0.00	13.86	13.86	104.60	723.12
9	539.16	10.78	0.00	31.50	42.28	44.93	44.93	0.00	0.00	12.80	12.80	100.01	776.33
10	494.23	9.88	0.00	28.87	38.76	44.93	44.93	0.00	0.00	11.73	11.73	95.42	823.65
11	449.30	8.99	0.00	26.25	35.23	44.93	44.93	0.00	0.00	10.66	10.66	90.83	865.65
12	404.37	8.09	0.00	23.62	31.71	44.93	44.93	0.00	0.00	9.60	9.60	86.24	902.82
13	359.44	7.19	0.00	21.00	28.19	44.93	44.93	0.00	0.00	8.53	8.53	81.65	935.64
14	314.51	6.29	0.00	18.37	24.66	44.93	44.93	0.00	0.00	7.47	7.47	77.06	964.51
15	269.58	5.39	0.00	15.75	21.14	44.93	44.93	0.00	0.00	6.40	6.40	72.47	989.82
16	224.65	4.49	0.00	13.12	17.62	44.93	44.93	0.00	0.00	5.33	5.33	67.88	1,011.93
17	179.72	3.59	0.00	10.50	14.09	44.93	44.93	0.00	0.00	4.27	4.27	63.29	1,031.14
18	134.79	2.70	0.00	7.87	10.57	44.93	44.93	0.00	0.00	3.20	3.20	58.70	1,047.75
19	89.86	1.80	0.00	5.25	7.05	44.93	44.93	0.00	0.00	2.13	2.13	54.11	1,062.03
20	44.93	0.90	0.00	2.62	3.52	44.93	44.93	0.00	0.00	1.07	1.07	49.52	1,074.21

PV Tax Shields 466.37
Tax on shields 134.75

Investment 898.59
After Tax Investment 763.85

Adjust for Tax Gross-Up 1,074.21 ←----- = ----->PV Rev Req 1,074.21

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
40 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$525.00
Capitalized Labor	\$228.59
Total Capitalized Investment	\$753.59

Monthly Distribution Rate	
Sum of PV of Revenue Requirement	\$900.87
Levelized Annual Revenue Requirement	\$86.79
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$86.79
Net Monthly Tariff Rate	\$7.23
PA Gross Receipts Tax	\$0.45
Total Monthly Distribution Rate	\$7.69

Years for straight line book depreciation	20
Book Depreciation Rate	5.00%
Years for straight line tax depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax	5.90%
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Weighted Cost of Capital

	Capitalization		Weighted	
	Ratio	Rate	Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Capital	Return			Deferred Tax on Depreciation		Tax			Total		Revenue Requirement	Cumulative NPV
	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Total Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y. Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes		
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	753.59	15.07	0.00	44.02	59.10	37.68	37.68	0.00	0.00	17.89	17.89	114.66	106.90
2	715.91	14.32	0.00	41.82	56.14	37.68	37.68	0.00	0.00	16.99	16.99	110.81	203.21
3	678.23	13.56	0.00	39.62	53.19	37.68	37.68	0.00	0.00	16.10	16.10	106.96	289.88
4	640.56	12.81	0.00	37.42	50.23	37.68	37.68	0.00	0.00	15.20	15.20	103.12	367.78
5	602.88	12.06	0.00	35.22	47.28	37.68	37.68	0.00	0.00	14.31	14.31	99.27	437.69
6	565.20	11.30	0.00	33.02	44.32	37.68	37.68	0.00	0.00	13.42	13.42	95.42	500.33
7	527.52	10.55	0.00	30.82	41.37	37.68	37.68	0.00	0.00	12.52	12.52	91.57	556.38
8	489.84	9.80	0.00	28.62	38.41	37.68	37.68	0.00	0.00	11.63	11.63	87.72	606.44
9	452.16	9.04	0.00	26.41	35.46	37.68	37.68	0.00	0.00	10.73	10.73	83.87	651.06
10	414.48	8.29	0.00	24.21	32.50	37.68	37.68	0.00	0.00	9.84	9.84	80.02	690.75
11	376.80	7.54	0.00	22.01	29.55	37.68	37.68	0.00	0.00	8.94	8.94	76.17	725.97
12	339.12	6.78	0.00	19.81	26.59	37.68	37.68	0.00	0.00	8.05	8.05	72.32	757.14
13	301.44	6.03	0.00	17.61	23.64	37.68	37.68	0.00	0.00	7.15	7.15	68.47	784.66
14	263.76	5.28	0.00	15.41	20.68	37.68	37.68	0.00	0.00	6.26	6.26	64.62	808.87
15	226.08	4.52	0.00	13.21	17.73	37.68	37.68	0.00	0.00	5.37	5.37	60.77	830.10
16	188.40	3.77	0.00	11.01	14.77	37.68	37.68	0.00	0.00	4.47	4.47	56.93	848.64
17	150.72	3.01	0.00	8.80	11.82	37.68	37.68	0.00	0.00	3.58	3.58	53.08	864.75
18	113.04	2.26	0.00	6.60	8.86	37.68	37.68	0.00	0.00	2.68	2.68	49.23	878.68
19	75.36	1.51	0.00	4.40	5.91	37.68	37.68	0.00	0.00	1.79	1.79	45.38	890.66
20	37.68	0.75	0.00	2.20	2.95	37.68	37.68	0.00	0.00	0.89	0.89	41.53	900.87

PV Tax Shields 391.12
Tax on shields 113.00

Investment 753.59
After Tax Investment 640.59

Adjust for Tax Gross-Up 900.87 ←----- = ----->PV Rev Req 900.87

**Exhibit DBO-4
Duquesne Light Company
Calculation of Monthly Distribution Rate
55 W LED Installation**

Financial Input	Input
Capital Investment - Material	\$525.00
Capitalized Labor	\$228.59
Total Capitalized Investment	\$753.59

Years for straight line book depreciation	20
Book Depreciation Rate	5.00%
Years for straight line tax depreciation	20
Tax Depreciation Rate	5.00%

Tax Rate	State	9.99%
	Federal	21.00%
	Combined	28.89%
	Gross Revenue Adjustment	71.11%
	Gross Revenue Conversion Factor	1.40631

PA Gross Receipts Tax	5.90%
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Weighted Cost of Capital

	Capitalization Ratio	Rate	Weighted Return	WATCC
Debt	46.65%	4.29%	2.00%	1.42%
Preferred	0.00%	0.00%	0.00%	0.00%
Equity	53.35%	10.95%	5.84%	5.84%
	100.00%		7.84%	7.26%

Monthly Distribution Rate

Sum of PV of Revenue Requirement	\$900.87
Levelized Annual Revenue Requirement	\$86.79
Annual O&M / Maintenance Expense	\$0.00
Annual Revenue Requirement	\$86.79

Net Monthly Tariff Rate	\$7.23
PA Gross Receipts Tax	\$0.45
Total Monthly Distribution Rate	\$7.69

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Capital	Return				Deferred Tax on Depreciation			Tax			Total		
Year	B.O.Y. Plant	Return on Debt	Return on Preferred	Return on Equity	Return on Net Plant	Book Deprec.	Tax Deprec.	E.O.Y Def. Inc. Tax	Income Tax on Preferred	Income Tax on Equity	Total Income Taxes	Revenue Requirement	Cumulative NPV
					C+D+E			(H-G)*Tax	D*(Tax/(1-Tax))	E*(Tax/(1-Tax))	J+K	F+G+L	
1	753.59	15.07	0.00	44.02	59.10	37.68	37.68	0.00	0.00	17.89	17.89	114.66	106.90
2	715.91	14.32	0.00	41.82	56.14	37.68	37.68	0.00	0.00	16.99	16.99	110.81	203.21
3	678.23	13.56	0.00	39.62	53.19	37.68	37.68	0.00	0.00	16.10	16.10	106.96	289.88
4	640.56	12.81	0.00	37.42	50.23	37.68	37.68	0.00	0.00	15.20	15.20	103.12	367.78
5	602.88	12.06	0.00	35.22	47.28	37.68	37.68	0.00	0.00	14.31	14.31	99.27	437.69
6	565.20	11.30	0.00	33.02	44.32	37.68	37.68	0.00	0.00	13.42	13.42	95.42	500.33
7	527.52	10.55	0.00	30.82	41.37	37.68	37.68	0.00	0.00	12.52	12.52	91.57	556.38
8	489.84	9.80	0.00	28.62	38.41	37.68	37.68	0.00	0.00	11.63	11.63	87.72	606.44
9	452.16	9.04	0.00	26.41	35.46	37.68	37.68	0.00	0.00	10.73	10.73	83.87	651.06
10	414.48	8.29	0.00	24.21	32.50	37.68	37.68	0.00	0.00	9.84	9.84	80.02	690.75
11	376.80	7.54	0.00	22.01	29.55	37.68	37.68	0.00	0.00	8.94	8.94	76.17	725.97
12	339.12	6.78	0.00	19.81	26.59	37.68	37.68	0.00	0.00	8.05	8.05	72.32	757.14
13	301.44	6.03	0.00	17.61	23.64	37.68	37.68	0.00	0.00	7.15	7.15	68.47	784.66
14	263.76	5.28	0.00	15.41	20.68	37.68	37.68	0.00	0.00	6.26	6.26	64.62	808.87
15	226.08	4.52	0.00	13.21	17.73	37.68	37.68	0.00	0.00	5.37	5.37	60.77	830.10
16	188.40	3.77	0.00	11.01	14.77	37.68	37.68	0.00	0.00	4.47	4.47	56.93	848.64
17	150.72	3.01	0.00	8.80	11.82	37.68	37.68	0.00	0.00	3.58	3.58	53.08	864.75
18	113.04	2.26	0.00	6.60	8.86	37.68	37.68	0.00	0.00	2.68	2.68	49.23	878.68
19	75.36	1.51	0.00	4.40	5.91	37.68	37.68	0.00	0.00	1.79	1.79	45.38	890.66
20	37.68	0.75	0.00	2.20	2.95	37.68	37.68	0.00	0.00	0.89	0.89	41.53	900.87
						PV Tax Shields	391.12						
						Tax on shields	113.00						
						Investment	753.59						
						After Tax Investment	640.59						

Adjust for Tax Gross-Up 900.87 ←----- = ----- PV Rev Req 900.87

**Exhibit DBO-5
Duquesne Light Company
Updated Unbundling Default Service Costs**

Line	Item	Current Recovery Mechanism	Proposed Recovery Mechanism	Description	A = (B * 4)	B = (C+D+E+F)	Forecasted Annual Default Service Costs by Customer Class			
					Total Estimated Costs	Annualized Estimated Costs	Residential & Lighting	Small C&I	Medium C&I <200	Medium C&I >200 & Large C&I
1	Forecasted POLR Sales (MWh) - 6.1.2021 - 5.31.2024					4,048,700	2,722,000	480,600	542,600	303,500
2	Unbundled Default Service Costs									
3	Filing Preparation and Approval Process	Default Service Supply Rates	Default Service Supply Rates (Allocated on forecasted POIR MWhs)	Consulting services and outside counsel to help prepare filing and throughout regulatory process	\$844,505	\$211,126	\$141,943	\$25,062	\$28,295	\$15,827
4	Working Capital for Default Service Supply [1]	Default Service Supply Rates	Default Service Supply Rates (Allocated on forecasted POIR MWhs)	Costs associated with lag in time between the utility's out-of-pocket payment expenses and the collection of revenues for default service.	\$5,638,282	\$1,409,571	\$947,675	\$167,323	\$188,908	\$105,665
5	Total (Line 3 + Line 4)				\$6,482,787	\$1,620,697	\$1,089,618	\$192,384	\$217,203	\$121,491

1/ Assuming the Company's pre-tax weighted cost of capital of ~10.22%, the revenue requirement (annual expense) associated with DSS working capital is \$1,409,571 [\$13,796,655 multiplied by ~10.22% return]. The cash working capital cost of \$13,796,655 is based on the supply related working capital costs excluded from distribution base rates in the Company's current base rate proceeding on Exhibit 6-1, page 2 of 6, line 66.

Duquesne Light Company
Schedule 1 - Computation of Proposed Federal Tax Adjustment Clause ("FTAC")
Illustrative Example - January 1, 2022 through December 31, 2022

<u>Line No.</u>	<u>Total</u>
1 Federal Income Tax Adjustment	17,638,075 Exhibit 5, Statement No. 12, Exhibit MLS-3, Page 2, Line 10
2 Amount to be Recovered (w/o GRT)	27,216,228 Line 1 * Note 1
3 Amount to be Recovered (w/ GRT)	<u>28,922,665</u> Line 2 * Note 2
4 PAR = Projected Annual Base Distribution Revenue	<u>644,342,923</u> Exhibit 2, Schedule D-5D, page 3, Column C, line 19.
5 FTAC = Federal Tax Adjustment Clause Rate % of Base Distribution Revenues (w/ GRT)	4.49% Line 3 / Line 4

Note 1:

$$(1/((1-SIT)*(1-FIT)))$$

SIT = 9.99% State Income Tax

FIT = 28% Federal Income Tax

Note 2:

$$1/(1-T) = (T = 5.9\% \text{ Gross Receipts Tax})$$

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 17**

Direct Testimony of Margot Everett

**Subjects: Rider No. 16, Community Development Rider, Residential
Subscription Rate Pilot, and Electric Vehicle Program Rates**

Dated: April 16, 2021

DIRECT TESTIMONY OF MARGOT EVERETT

1 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND OCCUPATION.**

2 A. My name is Margot Everett. My business address is 101 California Street, Suite
3 4100, San Francisco, California 94111. I am a Director for Guidehouse and will provide
4 testimony on behalf of Duquesne Light Company (“DLC” or the “Company”).
5

6 **Q. BRIEFLY STATE YOUR EDUCATION, BACKGROUND AND EXPERIENCE.**

7 A. I have a Master of Science and Bachelor of Arts in Applied Economics from
8 University of California, Santa Cruz. With over thirty-five years in the energy industry, I
9 have held many differing roles from evaluation and design of customer programs,
10 wholesale power contract structuring, market, credit and enterprise risk management and
11 cost of service and rate design. Recently I spent five years leading Pacific Gas and
12 Electric’s (PG&E’s) electric and gas rates, load forecasting and cost of service
13 departments. In that role I have led the development and design of alternative rate designs
14 for distributed energy resources, such as a successor to the Net Energy Metering tariff.
15

16 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PENNSYLVANIA
17 PUBLIC UTILITY COMMISSION (THE “COMMISSION”)?**

18 A. No, however, I have testified numerous times in California and South Carolina, and
19 on rate design policy and alternative rate designs. Further I supervised all testimony related
20 to rates, cost of service and load forecasting for the five years I served as Senior Director
21 of Rates and Regulatory Analytics at PG&E.
22

1 **Q. HAVE YOU INCLUDED ANY EXHIBITS WITH YOUR TESTIMONY?**

2 A. Yes, I have two Exhibits:

- 3 - Exhibit ME-1, which summarizes cost-shifting associated with the Company's
4 current Rider No. 16; and
5 - Exhibit ME-2, which describes the methodologies and inputs for the benefit cost
6 analyses of the Company's proposed Fleet and Home Charging EV programs.

7
8 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

9 A. The purpose of my testimony is to present new rate options, the justification for
10 those rate designs, and the proposed values for these rates. The rate options are as follows:

- 11 1. Revised Rider 16 for standby services;
12 2. New Rider for Community Development rates; and
13 3. New Residential Subscription Rate Pilot.

14 I am also providing testimony supporting rates included in the Fleet Pilot and Home
15 Charging Pilot described in Witness Olexsak's testimony. Lastly, I am sponsoring
16 testimony regarding the benefit and cost analysis (BCA) performed for the Fleet Pilot and
17 Home Charging Pilot to support the adoption of these pilots.

18

19

REVISED RIDER No. 16

Q. PLEASE DESCRIBE THE EXISTING RIDER No. 16.

A. Rider No. 16 is an optional rate that applies to non-utility generating facilities¹. Specifically, it applies to customers who self-generate through use of Combined Heat and Power (CHP) or other technologies and utilize supply and delivery capacity on Duquesne Light Company’s distribution system. Rider No. 16 includes provisions for energy supply and delivery and is differentiated by levels of service to cover energy needs not being met by the customer’s generator. Specifically, Rider No. 16 differentiates between Supplementary Power and Back-Up Power.

Rider No. 16 is an optional rate. Customers who elect to take service on Rider No. 16 agree to service for a “Base Period” defined as “the twelve consecutive monthly billing periods applicable to the customer ending one month prior to the installation of new on-site generation or increase in capacity to existing on-site supply”. The customer also agrees to the level of service that the Company would be required to provide. Specifically, the customer agrees to “Contract Demand” that is defined as “the maximum electrical capacity in kilowatts that the Company shall be required by the contract to deliver to the customer for Back-Up Power.” Rider No. 16 also provides that a “Contract Demand may be established for Supplementary Power to the customer’s facility.”

Q. PLEASE DESCRIBE SUPPLEMENTARY POWER AND HOW IT APPLIES UNDER THE EXISTING RIDER No. 16.

¹ Includes, but not limited to cogeneration and small power production facilities that are qualified in accordance with Part 292 of Chapter 1, Title 18, Code of Federal Regulations (qualifying facilities).

1 A. Supplementary Power refers to distribution services provided by the Company and
2 regularly used by the customer to meet its energy needs that are in excess of the electricity
3 that the customer’s generation facility typically produces. Rider No. 16 specifically defines
4 Supplementary Power as the “electric energy and capacity supplied by the Company or by
5 an Electric Generation Supplier (EGS) to a non-utility generating facility and regularly
6 used in addition to that electric energy which the non-utility generating facility generates
7 itself.” Also, Rider No. 16 notes that “The Company’s regular and appropriate General
8 Service Rates will be utilized for billing charges for Supplementary Power. Customers
9 purchasing Supplementary Power from an EGS will be billed for charges according to their
10 applicable rate and billing arrangement with their EGS.” That is, the Company’s tariffed
11 General Service Rates (e.g., GM < 25, GM ≥ 25, GMH < 25, GMH ≥ 25, GL, GLH and L
12 rates) are charged for Supplementary Power services and are based on the customer’s actual
13 monthly billing demand (kW) up to the contracted Supplementary Demand levels. If
14 Supplementary Power supply is provided by the Company, the customer is charged for that
15 supply by their Electric Generation Supplier (“EGS”) or by the Company under either
16 Rider No. 8 – Default Service Supply (if customer’s demand is less than 200kW) or Rider
17 No. 9 – Day-Ahead Hourly Price Service (if customer’s demand is equal to or greater than
18 200kW).

19
20 **Q. PLEASE DESCRIBE BACK-UP POWER AND HOW IT APPLIES UNDER THE**
21 **EXISTING RIDER No. 16.**

22 A. Back-Up Power refers to distribution services provided by the Company to enable
23 a customer to replace electricity ordinarily generated by the customer’s on-site equipment
24 during any outage. Rider No. 16 currently defines Back-up Power as “electric energy and

1 capacity supplied by the Company to a non-utility generating facility during any outage of
2 the non-utility generating facility's electric generating equipment to replace electric energy
3 ordinarily generated by the non-utility generating facility's generating equipment.” By its
4 nature, Back-Up Power is used infrequently but still requires the Company to maintain
5 distribution capacity for that customer if the customer needs additional electricity delivered
6 during those outages. To be eligible for Back-Up Power service, the number of hours the
7 customer needs such services must be equal to or less than 15% of all hours in a year.

8 Back-up service requires the Company to ensure adequate distribution capacity for
9 those times when the customer’s generating facility is not producing adequate electricity
10 for its needs. Examples of when such events occur include but are not limited to planned
11 maintenance outages and forced outages that either reduce output or cause the plant to shut
12 down entirely. When these events occur, the customer requires delivery of energy to meet
13 the customer’s electricity needs that are typically provided by their generation equipment.
14 The additional delivery capacity can be required for several hours or for up to several
15 weeks.

16
17 **Q. PLEASE DESCRIBE ALL BACK-UP POWER CHARGES CURRENTLY**
18 **APPLIED UNDER THE EXISTING RIDER No. 16.**

19 A. As briefly noted above, a customer who selects Rider No. 16 contracts for Back-
20 Up Power services for a “Base Period” and establishes a Contract Demand. Contract
21 Demand represents the maximum electrical capacity in kilowatts (kW) that the Company
22 shall be required to deliver to the customer for Back-Up Power. The customer then pays a
23 monthly charge of \$2.50 per kW of Contract Demand, regardless of whether the customer
24 calls upon Back-Up Power services.

1 In any billing period during which the Company provides Back-Up Power, the
2 customer is billed additional charges for energy supply. Like energy supplied by the
3 Company under Supplement Power, the customer is charged for that supply by its Electric
4 Generation Supplier (“EGS”) or by the Company under either Rider No. 8 – Default
5 Service Supply (if customer’s demand is less than 200kW) or Rider No. 9 – Day-Ahead
6 Hourly Price Service (if customer’s demand is equal to or greater than 200kW).

7 Contract Demand is established in cooperation with the Company and set for the
8 “Base Period.” However, if a customer exceeds the Contract Demand by 5% or more in
9 any billing period, the customer’s actual maximum kW demand in that billing period
10 becomes the customer’s new Contract Demand for the remaining term of the Back-Up
11 Power contract. Therefore, for the remaining term of the “Base Period,” the customer’s
12 “ratcheted” Contract Demand applies to the \$2.50/kW rate in the tariff.

13 Lastly, if the customer’s actual demand during the time Back-Up Power is being
14 provided exceeds Contract Demand by 10% or more, the customer is assessed an additional
15 fee. This fee is equal to the difference between the actual demand and Contract Demand
16 times the Contract Demand charge times two (i.e., \$5.00 per kW).

17
18 **Q. WHY ARE STAND-BY RATES NEEDED?**

19 A. Stand-by rates are a common practice among utilities and are designed to recover
20 distribution costs from those customers that infrequently or intermittently require
21 distribution services over the course of the year. These customers rarely call upon the
22 capacity of the grid for back-up service because they only require delivery during times
23 when their generation is not operating as planned. However, their capacity needs can be
24 dramatic during those occasions and the Company must have distribution services available

1 to meet this unpredictable load at any time. A customer is only eligible for service under
2 Rider No. 16 where the customer requires back-up service for less than 1,314² hours per
3 year. However, the maximum capacity they require during those hours could be
4 significant. Nevertheless, assets to deliver electricity to this customer must be available
5 at all times for how long those assets will be needed by this customer. Put simply, stand-
6 by rates are necessary to ensure that all other Duquesne Light customers do not pay for the
7 costs the individual customer with a generator creates. Avoiding ‘subsidization’ of certain
8 customers through ‘cost shifts’, or costs created by one customer or group of customers
9 being ‘shifted’ and paid for by other customers or customer groups, is fundamental to cost-
10 reflective rate design.

11
12 **Q. WHY IS THE COMPANY PROPOSING TO CHANGE THE STRUCTURE OF**
13 **RIDER 16?**

14 A. As noted above, the key reason for creating standby rates is to eliminate or
15 minimize the subsidy that other customers pay that should be paid by a customer with an
16 operating generator behind the meter. The current rate structure is not cost-reflective.
17 Therefore, the customers who select this rate (as noted above, Rider No. 16 is an optional
18 rate) are able to avoid paying costs that are incurred to serve them and thus customers not
19 on the rate are picking up the difference.

20
21 **Q. PLEASE DESCRIBE HOW YOU CONCLUDED THAT THE CURRENT RIDER**
22 **NO. 16 IS NOT COST REFLECTIVE AND THUS THERE IS A COST SHIFT.**

² 1,310 hours is 15% of total hours in a non-leap year or 8,760.

1 A. A review of the bills that a typical customer would pay if they were on the GL
2 General Services Rate, which is cost-reflective, versus the current Standby Rate shows that
3 a typical customer on Rider No. 16 pays far less, up to 12% less, than if they were on their
4 GL rate. This detail is provided in Exhibit No. ME-1. These differences in bills versus
5 what the typical customer would pay otherwise represents the degree of cost-shifting. To
6 rectify, Rider No. 16 should be redesigned to reflect costs to serve these customers.

7
8 **Q. WHAT IS THE PROPOSED STRUCTURE FOR THE UPDATED RIDER 16?**

9 A. The Company is proposing a new structure to Rider No. 16, hereafter referred to as
10 Revised Rider No. 16, to better align this optional rate to other rates offered by the
11 Company and to create a structure that is more reflective of costs and protects the
12 Company's customers who do not have customer generation from cost shifts as more
13 customer generators are installed in the Company's service territory.

14
15 **Q. PLEASE DESCRIBE THE PROPOSED STRUCTURE OF THE REVISED RIDER**
16 **NO. 16.**

17 A The Company is proposing three modifications to Rider No. 16:
18 1. Creation of Maintenance Contract Demand with a related charge of \$3.09 per
19 kW of Maintenance Contract Demand.
20 2. Creation of As-Used Contract Demand with a related charge of \$6.79 per kW
21 of As-Used Contract Demand.
22 3. Adjustment of Overage Fees for periods during which Maintenance Contract
23 Demand is exceeded by 10% or more to \$9.88 per kW of actual demand in
24 excess of Maintenance Contract Demand.

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Q. PLEASE DESCRIBE YOUR APPROACH TO DESIGNING THE PROPOSED RIDER 16.

A. The basic approach was to create a rate that could be applied to all customer classes eligible for Back-Up service and have that rate represent cost of service. Specifically, the Company applied a Revenue Neutral Rate design approach across the following General Services Rate schedules: GM < 25, GMH < 25, GM ≥ 25, GMH ≥ 25, GL, GLH and L. This approach results in the development of an estimate of the bill that a typical customer would pay if they were on their applicable General Service rate.

The proposed rate design comprises a Maintenance Demand rate and an As-Used Demand rate. It also maintains both the Overage Fees for customers that significantly exceed their contracted Maintenance Demand and the mechanism for adjusting the contracted demands should the customer significantly exceed those agreed to service levels.

Q. WHAT IS THE PROPOSED COST REFLECTIVE MAINTENANCE DEMAND RATE AND HOW WAS IT COMPUTED?

A. The first step in this process is to estimate the service that would be provided under Back-Up Service, or specifically a level of Maintenance Contract Demand relative to a load shape of expected delivery services, by rate class. Because the Rider No. 16 structure charges customers the same amount for Back-Up or Maintenance Contract Demand every month, despite the actual level of services provided, the rate should reflect that the customer does not always consume the maximum demand every month and thus there is load diversity. That is, if every customer on Rider No. 16 were to pay based on maximum

1 demand rather than the sum of their monthly demands, they would pay too much for their
2 service relative to other customers. Further, because a customer may choose
3 Supplementary Demand service in addition to Back-Up service, Supplementary Demand
4 can be assumed to be set to the customer's minimum monthly demand and Back-Up
5 services would provide for service above that minimum. Therefore, the Company
6 calculated a Load Diversity factor (LD Factor) for each class based on the billing demands
7 for each class. The LD Factor was calculated as the ratio of the average difference between
8 minimum demand and actual demand and the maximum demand. Table 1 below shows
9 the monthly billing demands by class and the calculation for the LD Factor by class.³
10

³ Source of data are from the Proof of Revenues calculations, Attachment DFR IV-C-Proof.

1

Table 1: Average Monthly Maximum Demand by Rate

	GM<25	GM>25	GL	L	GMH <25	GMH >25	GLH
Jan	9.9	73.4	683.8	7,467.3			
Feb	9.4	68.9	644.8	7,376.0			
Mar	10.3	77.9	739.0	7,989.8			
Apr	9.8	73.3	709.8	7,849.6			
May	11.7	87.7	821.9	8,764.9			
Jun	11.9	89.3	807.1	8,729.8	9.5	58.8	704.0
Jul	12.4	92.9	844.0	9,137.0	9.0	62.1	755.4
Aug	11.5	90.1	849.9	9,093.9	8.6	60.9	754.0
Sep	10.6	82.5	761.9	8,234.6	8.4	52.7	622.9
Oct	11.0	80.2	768.0	8,295.8			
Nov	10.8	76.5	702.7	7,835.0			
Dec	10.3	73.8	691.2	7,592.0			
Total	129.6	966.5	9,024.1	98,365.6	35.4	234.4	2,836.3
Maximum	12.4	92.9	849.9	9,137.0	9.5	62.1	755.4
Minimum	9.4	68.9	644.8	7,376.0	8.4	52.7	622.9
Months	12.0	12.0	12.0	12.0	4	4	4
Average	10.8	80.5	752.0	8,197.1	8.9	58.6	709.1
Avg -Min	1.4	11.7	107.3	821.2	0.5	5.9	86.1
Max-Min	3.0	24.0	205.2	1,761.0	1.2	9.4	132.4
LD Factor	46%	49%	52%	47%	42%	63%	65%

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The LD Factor is multiplied by the applicable demand charge for each rate schedule, representing the cost the customer would impose on the system if its demand could be smoothed out over time. This calculated rate then represents the cost-reflective value for the applicable Maintenance Contract Demand services provided by the Company. Table 2 shows the calculation of the diversified rate by rate schedule. Further, since customers from any of these rate schedules can select Rider No. 16, the rate must be revenue-neutral to the Company on an overall basis. Therefore, the final Back-Up Service rate is established using the load weighted average of each rate schedule, or \$4.88/kW. This calculation is also shown in Table 2.

1

Table 2: Calculation of Proposed Back-Up Services Cost Reflective Rate

→ Rate Schedule	GM<2 5	GM>2 5	GL	L	GMH<2 5	GMH>2 5	GLH
Total Billed Demand (MW)	2,621.0	6,547.2	6,657.6	1,972.2	89.2	150.6	251.3
Average Rate (\$/kW)	7.89	7.89	10.66	16.63	7.89	7.89	10.66
Weighted Average Rate	9.88						
Diversification Factor	46%	49%	52%	47%	42%	63%	65%
Diversified Rate (\$/kW)	3.64	4.05	5.08	8.88	4.55	2.91	3.74
Weighted Rate (\$/kW)	4.88						

2

3 **Q. IS THE COMPANY PROPOSING TO IMPLEMENT THE FULL COST-**
 4 **REFLECTIVE MAINTENANCE DEMAND CHARGE AT THIS TIME?**

5 A. No. While the value of \$4.88/kW represents the revenue-neutral, cost-based rate
 6 for back-up service if customers smoothed out their demand, if the Company were to move
 7 to this rate level for Contract Demand, the change in the Rider No. 16 rate constitute a 95%
 8 increase over the present rate of \$2.50 per kW for back-up service. To ensure a gradual
 9 change in rates toward a cost-reflective tariff, the Company proposes to increase the current
 10 Rider No. 16 rate of \$2.50/kW to \$3.09, which results in the rate moving closer to the cost
 11 reflective value of \$4.88 without creating significant rate shock for these customers. This
 12 rate increase is particularly modest given that the current \$2.50 per kW rate has not been
 13 adjusted since May 1, 2013, before which the corresponding rates were \$6.45 per kW (for
 14 contract demand less than 5,000 kW) and \$6.04 per kW (for contract demand of 5,000 kW
 15 or more) – or about double the rate proposed in this proceeding.

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Q. WHAT IS THE PROPOSED AS-USED DEMAND RATE AND HOW WAS IT COMPUTED?

A. The As-Used Demand charge is design to ensure the Back-Up rate is fully cost reflective. The As-Used Demand charge only applies to load during a designated Peak Period, which represents the likely times when loads on the Company’s system are highest.

Calculation of the As-Used Demand charge reflects the full costs of providing on-demand cost of service during peak demand periods, basically negating the LD Factor discount during times when demand is greatest across the Company’s service territory. To best represent this additional cost, the As-Used Demand charge is applied to the customer maximum demand in that month that occurs during the Peak Period. This rate is computed based as the full General Service tariff demand charges less charges toward these costs already recovered under the Maintenance Demand rate. Again, since the proposed Rider No. 16 applies to all customers who choose this option, a weighted average of the demand costs per kW for all applicable rate schedules was calculated (see Table 2) as \$9.88. Finally, care must be taken to not double count revenues from the Maintenance Contract Demand Charge. Therefore, the As-Used Demand Charge is set to the difference between the cost reflective rate of \$9.88 and the Maintenance Contract Demand charge (or back-up rate) of \$3.09, or \$6.79 per kW. Going forward, as the Maintenance Contract Demand rate is increased in subsequent proceedings to closer to the full cost-recovery rate based on the LD factor, this difference will decline.

Q. WHAT IS THE "PEAK PERIOD" THAT APPLIES TO THE AS-USED DEMAND CHARGE AND HOW WAS IT DETERMINED?

1 A. The Company reviewed hourly system loads to determine the season and times of
2 day where load is most pronounced and potentially drives the Company's distribution
3 costs. Figure 1 below shows a heat map that depicts total load by hour by month, with
4 hours on the horizontal and months on the vertical axis. Figure 1 also shows the total load
5 by month. Red indicates high load while green represents low load, relative to all hours.
6 As this figure shows, the high load hours tend to happen in the afternoons between June
7 through September (denoted in red or orange). Further, the red box included in Figure 1
8 shows that demand during these months are most pronounced from 11am to 8pm.⁴

9 Unexpected and potentially significant demands on the system during these high
10 load hours could create additional costs and thus the As Used Demand charge, which is the
11 full cost reflective rate for any customer who requires delivery services, should apply rather
12 than a discounted Maintenance Demand Charge that reflects some load diversity benefits.
13 Note that the As Used Demand Charge that applies during the Peak Period is net of the
14 Maintenance Demand Charge to avoid double counting.

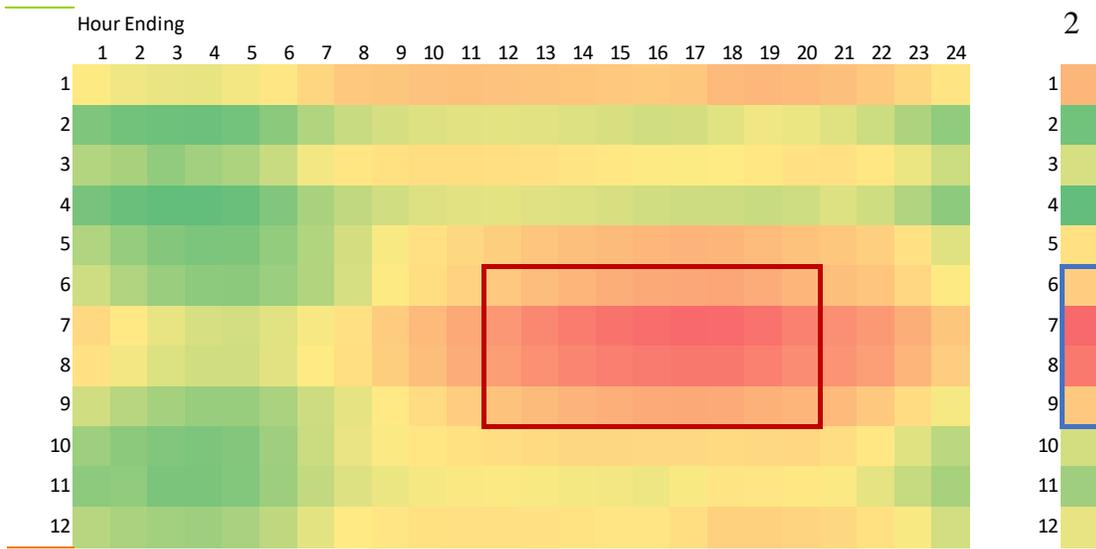
15 While including May as a 'peak month' was considered, the Company elected to
16 be consistent with the current summer months used for established the heating rates for
17 simplicity and ease of implementation.

18

⁴ Figure 1 shows the range to be Hour Ending 12, which includes the hour from 11 am to 12 am, through Hour Ending 20, which includes the hour from 7pm to 8pm, thus ending the peak period at 8pm.

1

Figure 1: Heatmap of Average Weekday 2018 Hourly System Demand



10 **Q. PLEASE DESCRIBE IN DETAIL THE ‘OVERAGE FEE’, HOW IT WAS**
 11 **DETERMINED AND HOW WILL OVER-COLLECTION BE ADDRESSED?**

12 A. Under the current Rider No. 16, the overage fee applies to demand that exceeds the
 13 customer’s Maintenance Contract Demand by 10% or more. Currently the overage fee is
 14 set to two times the Rider No. 16 rate for Back-Up Power (or \$5.00/kW). This scaler is
 15 not closely linked to cost reflective principles.

16 The purpose of the overage fee is to incent setting the Maintenance Contract
 17 Demand to levels that represent the expected level of service to be provided under Back-
 18 Up Services. If a customer strategically chose a Back-Up service level that is lower than
 19 expected, the customer will not be paying their cost of service and those costs avoided by
 20 the customer are paid for by other customers. To ensure the overage fee is cost-reflective,
 21 the Company proposes to set an overage fee based on the average cost to serve the demand.
 22 As noted above, the computed average cost to serve is \$9.88/kW and should be the overage
 23 rate, as compared to the Revised Rider No. 16 rate after the application of the
 24 Diversification factor of \$4.88. This results in an Overage Charge Multiplier of 2.1 (simply

1 9.88/4.88). However, the Company is proposing to only increase the Revised Rider No.
2 16 rate to \$3.09/kW. Since the overage charge should reflect full cost of service, the
3 Company proposes increasing the overage charge to the full cost of service, or \$9.88/kW.
4 This results in a multiplier of 3.3, but only applies to the difference in the actual monthly
5 demand (kW) and the Maintenance Demand.⁵
6

7 **Q. PLEASE DESCRIBE IN DETAIL THE MECHANISM FOR ADJUSTING**
8 **MAINTENANCE CONTRACT DEMAND?**

9 A. The current Rider No. 16 calls for an increase in the Contract Demand if the
10 customer's maximum demand exceeds 105% of its Contract Demand. Specifically, the
11 tariff states, "If a customer's actual kW demand at the time back-up is being supplied
12 exceeds the customer's back-up Contract Demand by 5% or more, the actual kW demand
13 as established will become the customer's new back-up Contract Demand for the remaining
14 term of the back-up contract." The Company proposes to keep this mechanism to ensure
15 customers are incented to choose the correct level of Maintenance Demand relative to their
16 expected demands on the system, therefore ensuring the customer pays their fair share of
17 the costs of serving them. It is important to note that this mechanism only applies to
18 Maintenance Contract Demand.
19

20 **Q. PLEASE DESCRIBE THE PROPOSED CHANGES TO RIDER No. 16 TARIFF**
21 **LANGUAGE.**

⁵ Note that if a customer exceeds the Maintenance Demand by more than 5%, the Maintenance Demand is increased to the actual monthly demand for remainder of Base Period, but the overage fee applies in the month of the exceedance, prior to adjustment of Maintenance Demand, thus is based on the Maintenance Demand in effect during the billing month.

1 A. To address the current challenges of Rider No. 16 and move toward more cost-
2 reflective rates, the Company proposed changes to Rider No. 16, with key changes
3 described below:

4 1. Adjust definitions to clarify that Rider No. 16 is only for distribution services:

5 ○ Replacement of the term “Supplemental Power” with “Supplemental Service”
6 and change definition to refer only to providing distribution services energy
7 provided under Supplemental Service;

8 ○ Replacement of the term “Back-Up Power” with “Back-Up Service” and
9 change definition to refer only to distribution services;

10 ○ Adjust definition of Supplementary Service Billing Determinants to be based
11 on the contracted kW specified for Supplementary Service;

12 ○ Adjust definition of Back-Up Service Billing Determinants to be based on the
13 contracted kW specified for Back-Up Service.

14 2. Elimination and introduction of terms to clarify the new rate design as follows:

15 ○ Elimination of term “Contract Demand”;

16 ○ Introduction of the following terms:

17 ● “Contract” to refer to the agreement entered into by the customer and
18 the Company and includes specification of the levels of service provided
19 under Rider No. 16;

20 ● “Maintenance Contract Demand” to refer to the maximum electrical
21 capacity in kilowatts (kW) that the Company shall be required to deliver
22 to the customer for “Back-Up Delivery Service”;

- 1 • “Supplementary Contract Demand” to refer to the threshold to which
2 Supplementary Service is contracted and subsequently provided under
3 applicable General Service Rates;
- 4 • “Peak Period” to refer to the period of time between 11am and 8pm
5 EST, Mondays through Saturdays during the months of June through
6 September; and
- 7 • “As Used Contract Demand” to refer to the maximum electrical capacity
8 in kilowatts (kW) that the Company shall be required to deliver to the
9 customer for “Back-Up Delivery Service” during the Peak Period.
- 10 3. Introduction of two distinct rate components for Back-Up Demand:
- 11 ○ “Maintenance Rate” of \$3.09 per kW of Maintenance Contract Demand, and
12 ○ “As Used Premium Rate” of \$9.88 per kW of As Used Contract Demand.
- 13 4. Introduction of three distinct billing determinants for Back-Up Demand service:
- 14 ○ “Maintenance Demand Billing Determinant” refers to the contracted kW served
15 under Back-Up Service and will be equal to Maintenance Contract Demand
16 specified in the contract and applies to every month in the contract period;
- 17 ○ “Supplementary Contract Demand Billing Determinant” refers to the contracted
18 kW served under Supplementary Contract Demand and will be equal to the
19 customer’s monthly maximum demand up to the level of demand contracted;
20 and
- 21 ○ “As Used Demand Billing Determinant” refers to the kW that applies if the
22 customer called upon Back-Up Service during the Peak Period. Because the As
23 Used Demand charge only applies to demand the customer calls upon during
24 the Peak Period, the billing determinant for As Used Demand is zero if the

1 customer does not call upon Back-Up Service during the Peak Period. If the
2 customer does call upon Back-Up service during the Peak Period, the billing
3 determinant for As-Used Demand is equal to the customer's actual maximum
4 demand, less the customer's Supplementary Contract Demand, during the Peak
5 Period of that billing cycle.

6
7 **Q. IS THE COMPANY PROPOSING ANY CHANGES TO THE RIDER NO. 16**
8 **ELIGIBILITY CRITERIA?**

9 A. No. Rider No. 16 will continue to be an optional rate that applies to customers who
10 self-generate through use of Combined Heat and Power (CHP) or other technologies and
11 also utilize supply delivery capacity on DLC's distribution system. Specifically, Rider No.
12 16 describes eligible customers as "non-utility generating facilities including, but not
13 limited to cogeneration and small power production facilities that are qualified in accord
14 with Part 292 of Chapter I, Title 18, Code of Federal Regulations (qualifying facility)".
15 This proposal does not change these eligibility criteria.

16
17 **Q. PLEASE DESCRIBE IN DETAIL THE PROCESS FOR DETERMINING**
18 **MAINTENANCE CONTRACT DEMAND FOR BILLING PURPOSES.**

19 A. The process currently used for developing Contract Demand under Rider No. 16
20 will continue to apply to the revised Rider No. 16. Specifically, the Maintenance Contract
21 Demand is established during the contracting process and is mutually agreed to by the
22 customer and the Company. Rider No. 16 will also continue to have provisions to mitigate
23 any risk of gaming in the setting of the Contract Demand. Currently Rider No. 16 has the
24 provision that, if the customer exceeds the Contract Demand by 5% or more during the

1 billing period, the Company can unilaterally adjust the Contract Demand to the actual
2 demand and this adjustment would remain until the end of the contract period. This same
3 provision remains in Rider No. 16, with adjustments to reference Maintenance Contract
4 Demand.

5
6 **Q. PLEASE DESCRIBE IN DETAIL THE PROCESS FOR DETERMINING AS USED**
7 **CONTRACT DEMAND FOR BILLING PURPOSES.**

8 A. As Used Contract Demand will be a monthly demand that applies only if the
9 customer calls upon Back-Up Services during the Peak Period. Specifically, if a customer
10 consumes capacity in excess of the Supplementary Contract Demand (and equal to or less
11 than Maintenance Contract Demand) during the Peak Period, proposed to be between 11am
12 and 8pm EST during the months of June through September, then the As-Used Demand
13 Billing Determinant is set to the customer's actual maximum demand, less the customer's
14 Supplementary Contract Demand, during that the Peak period for that month. Otherwise,
15 the value is set to zero.

16
17 **Q. PLEASE PROVIDE EXAMPLES OF HOW THE NEW RATE RIDER WOULD**
18 **APPLY IN COMPARISON TO THE CURRENT RATE.**

19 A. This example assumes a customer with demand equal to 1MW and a generator with
20 capacity of 600kW. The customer's contract under the current rider would specify that the
21 Supplementary Contract Demand is 400kW and, for purposes of comparison to current
22 rate, the Contract Demand is set to 600kW. Similarly, the customer's Maintenance
23 Contract Demand under the revised Rider No. 16 would also be 600kW.

1 Focusing on the months September through November, the customer experiences a
2 full outage (all hours) in the last week of September and first week of October. Further, in
3 October, the customer's actual demand is 1,100kW. The monthly charges under the current
4 and revised tariffs are shown in Table 3. Finally, because the customer's actual use resulted
5 in overage of 100kW in October, the customer has exceeded both the 5% ratchet threshold
6 (30kW) and the 10% overage fee threshold (60kW). Therefore the customer is charged the
7 overage fee on the 10% and the customers Contract Demand (for the current rate) and
8 Maintenance Demand (for the revised rate) is increased to the actual demand level in
9 October.

10

1 Table 3: Hypothetical Bill Comparison

		September	October	November
	Current Rate			
A	Contract Demand (kW)	600	600	700
B	Rate (\$/kW)	2.50	2.50	2.50
C=AxB	Monthly Charge (\$/month)	1,500.00	1,500.00	1,750.00
D	Overage Demand (kW)	-	100	-
E=Bx2	Overage Rate (\$/kW)	5.00	5.00	5.00
F=DxE	Overage Charge (\$/Month)	-	500.00	-
G=C+D	Total Base Distribution Charges (\$/Month)	1,500.00	2,000.00	1,750.00
	Revised Rate			
H	Maintenance Contract Demand	600	600	700
I	Maintenance Rate	3.09	3.09	3.09
J=HxI	Monthly Maintenance Charge	1,800.00	1,800.00	2,100.00
K	As-Used Contract Demand	600	-	-
L	As-Used Rate	6.79	-	-
M=KxL	Monthly As Used Charge	4,073.18	-	-
N	Overage Demand	-	100	-
P	Overage Rate	9.88	9.88	9.88
Q=N*P	Overage Charge	-	987.89	-
R=J+M+Q	Total Base Distribution Charges	5,873	2,788	2,100
S=R-G	Difference	4,373	788	350

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As Table 3 shows, the customer’s bill reflects the overage fees and the ratchet in demand starting in November triggered by the October load in excess of the contracted demands. Additionally, note that although the customer draws on Maintenance Contract Demand during both September and October, it does not incur a charge for As-Used Demand in October, as that month falls outside the Peak Period.

Q. HOW DOES THIS PROPOSED STRUCTURE ADDRESS THE CHALLENGES AND SHORTCOMINGS OF THE EXISTING RIDER 16?

1 A. This revised Standby rate structure and calculated rate of \$4.88 is based on the cost
2 of service, accounting for the fact that these customers pay a fixed amount monthly.
3 Currently the billing determinants used in the Proof of Revenue calculation are 277,609
4 kW and thus revenues of \$832,825.63. Although the proposed rate is not the actual cost
5 reflective rate, it does move the rate towards the target by increasing the rate by 20% toward
6 the cost-reflective rate of \$4.88.

7 Further, from a policy perspective, the As-Used Demand Charge provides
8 customers the opportunity to manage their demands on the Company's system to save
9 money while ensuring those customers pay their full cost of service. Specifically,
10 customers who are able to effectively manage their demand needs by scheduling outages
11 during non-peak months or non-peak hours will be able to avoid these additional charges
12 as they are also not contributing to the potential cost increase.

13 Lastly, the design of this rate was focused on eliminating the subsidization of
14 customers with generation assets behind the meter but that still rely on the Company's
15 system for serving all their delivery needs. It does this by allowing the Company to collect
16 additional revenue towards cost of service for the customers that use the distribution system
17 intermittently during peak times, and thus potentially increase the Company's operating
18 costs.

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1 **NEW COMMUNITY DEVELOPMENT RIDER**

2

3 **Q. PLEASE DESCRIBE THE PROPOSED COMMUNITY DEVELOPMENT RIDER?**

4 A. The proposed Community Development Rider is designed to provide incentives for
5 customers to bring operations to the Company’s service territory. The tariff provides a
6 prescribed discount to distribution services demand charges for five years, with the
7 structure providing the most savings in the first years of the offering. Specifically, the
8 Community Development Rider is a prescribed percent discount to the demand charge of
9 any General Services tariff during the months of January through May and October through
10 December. The discount starts at 25% and decreases by 5 percentage points (20%)
11 annually until the end of five years after which no discount is applied.

12

13 **Q. PLEASE DESCRIBE THE PURPOSE OF THIS RIDER AND WHY IT IS NEEDED**
14 **NOW?**

15 A. The Company is proposing this Community Development Rider to provide an
16 incentive to attract non-residential customers with beneficial load profiles to the
17 Company’s service territory. This proposal offers benefits to many potential customers
18 who can bring new operations to the Pittsburgh area, existing customers looking to
19 substantially increase their operations within the Company’s service territory, and former
20 customers that shut down operations in the past year to reopen in the Company’s service
21 territory as the area recovers from the economic ramifications of Covid-19. Specifically,
22 this rate would be open to new businesses, businesses considering a substantial expansion
23 of existing operations, and businesses that shuttered during the pandemic and are
24 considering re-opening.

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Q. HOW DOES THIS PROPOSED STRUCTURE PROVIDE THE BENEFITS YOU DESCRIBED?

A. This discount will provide benefits to the participating customer by lowering their initial costs to reopen, invest in new technologies or establish the new operations while also benefiting the Company’s existing customers by increasing sales, which results in downward pressure on rates. The rate discount is designed to only reduce rates for new customers in those months when system peak is unlikely: October through December, and January through May. The Company experiences the highest level of system load in the months of June through September. Figure 1 above shows a heat map that depicts the high load months and hours. The heat map shows hours on the horizontal and months on the vertical axis. As this figure shows, the high load hours tend to happen in the afternoons between June through September (denoted in red or orange). The community development rate discount does not apply during those months, thus selectively encouraging growth amongst customers with loads that are less likely to impact the Company’s system peak. By offering the discount only in non-peak months, the rate structure will increase sales with relatively lower increases in costs. Therefore, these new customers may contribute significantly to the recovery of fixed costs without substantially increasing costs, thus mitigating rates for all customers.

Q. WHAT IS THE PROPOSED STRUCTURE FOR THE COMMUNITY DEVELOPMENT RATE?

A. The structure offers a percent discount to the volumetric demand charge for months of January through May and October through December. The discount would commence

1 on the effective date of all rates, which is January 15, 2022, and decline by 20% every year
2 over five years. To align the discount with the period covered by the Company's tariff, the
3 discount will change every January from 2023 through 2026. The following table shows
4 the discount schedule.

5 **Table 4:** Community Development Percent Discount

	January 2022	January 2023	January 2024	January 2025	January 2026
Discount	25%	20%	15%	10%	5%

6
7 **Q. PLEASE DESCRIBE IN DETAIL THE COMMUNITY DEVELOPMENT RIDER**
8 **ELIGIBILITY CRITERIA?**

9 A. The rate discount applies to any customer eligible for service on a GM < 25, GM ≥
10 25, GL and L rates who opens a new account related to the establishment of a new business
11 operation or re-opening a business that was shut down after March 1, 2020 (to represent
12 the start of the economic ramifications of Covid-19). Because the discount does not apply
13 to demand during June through September, the heating customer rates (GMH < 25, GMH
14 ≥ 25, GLH) would not receive a discount.

15
16 **Q. BASED ON THE REVENUE TO BE COLLECTED AND BILLING**
17 **DETERMINANTS, PLEASE SUMMARIZE THE ACTUAL COMMUNITY**
18 **DEVELOPMENT RIDER FOR EACH CUSTOMER CLASS AND RATE**
19 **COMPONENT.**

20 A. Table 5 below shows the expected demand charges a customer on the Community
21 Development Rider would pay during non-summer months. These values are computed
22 using the proposed demand rates and the applicable rider percent discount for each year.

Table 5: Proposed Demand Charges for Eligible Tariffs

Rate Class	January 2022	January 2023	January 2024	January 2025	January 2026
GM<25	\$5.92	\$6.31	\$6.71	\$7.10	\$7.50
GM>25	\$5.92	\$6.31	\$6.71	\$7.10	\$7.50
GL	\$8.00	\$8.53	\$9.06	\$9.59	\$10.13
L	\$12.47	\$13.30	\$14.14	\$14.97	\$15.80

Q. DID YOU COMPUTE THE AVERAGE BILL SAVINGS FOR A CUSTOMER UNDER THE PROPOSED RIDER?

A. Yes. Table shows average bill savings by year for each rate class that qualifies using the average billing determinants for a customer in that class. In each case, the annual bill savings below were calculated by applying the percentage discount to the standard demand charge for each of the four rate classes, and applying this to the average number of Block 2 kilowatts (the billing determinant to which the demand charge applies) projected per customer during non-summer months by the Company.

Table 6: Average Customer Bill Savings

Rate Class	January 2022	January 2023	January 2024	January 2025	January 2026
GM<25	\$93	\$75	\$56	\$37	\$19
GM>25	\$1,128	\$902	\$677	\$451	\$226
GL	\$8,985	\$7,188	\$5,391	\$3,594	\$1,797
L	\$96,331	\$77,065	\$57,798	\$38,532	\$19,266

Q. DO THE RATES PROPOSED REPRESENT FULL COST OF SERVICE?

A. No, there is a discount to total cost of base distribution service. However, the benefits of increasing revenues that contribute to offsetting fixed costs for a specified period of time provide additional benefits as noted above.

1 **Q. IS A CUSTOMER ELIGIBLE FOR ANY OTHER DISCOUNTS IF THEY ELECT**
2 **THE COMMUNITY DEVELOPMENT RIDER OPTION?**

3 A. No. Specifically, in this rate case the Company has included Covid-19 relief in this
4 filing. Any customer electing that option would not be eligible for this discount, and vice
5 a versa.

6
7 **Q. THE COMMISSION’S POLICY STATEMENT ON ALTERNATIVE**
8 **DISTRIBUTION RATEMAKING MECHANISMS, 52 PA. CODE §§ 69.3301 AND**
9 **69.3302, IDENTIFIES A NUMBER OF FACTORS THE COMMISSION MAY**
10 **CONSIDER WHEN EVALUATING AN ALTERNATIVE DISTRIBUTION RATE**
11 **MECHANISM. HAS THE COMPANY CONSIDERED THESE FACTORS WITH**
12 **RESPECT TO THE COMMUNITY DEVELOPMENT RATE?**

13 A. Yes. I address each of them below.
14 *(1) How the ratemaking mechanism and rate design align revenues with cost causation*
15 *principles as to both fixed and variable costs.*

16 The rate design for the Community Development Rider is based on current rates for all
17 customers on General Service Rates GM < 25, GM >25, GL and L, all of which are based
18 on cost causation principles. The rate is simply a discount to these rates, reducing the
19 customer’s contribution to fixed costs for the designated period of time. While the
20 customer receives this discount, the customer continues to make an incremental
21 contribution to fixed costs while paying variable. That is, because a customer must bring
22 additional load to qualify for this rate, the customer is covering variable costs of the new
23 load and paying towards the fixed costs, lowering the burden of recovering fixed costs from
24 all other customers. Further, the discount only applies for five years, and declines over

1 time, minimizing the amount of the discount and avoiding any challenges of establishing
2 discounts that prove to be inappropriate over time.

3
4 *(2) How the ratemaking mechanism and rate design impact the fixed utility's capacity
5 utilization.*

6 The discount only applies to months with lower demand. Referring back to Figure 1
7 above, the system load is highest during the months of June through September. By
8 offering a discount only for months outside that peak load period, the Company is attracting
9 load that would most benefit and thus likely to have significant loads in months other than
10 June through September, potentially improving the utilization of the Company's delivery
11 system and lowering rates for all customers.

12 Also, with no discount during the summer months, the Company will not
13 experience additional growth during those months without the customer paying rates that
14 are consistent with the cost to serve all other customers from the same class.

15
16 *(3) Whether the ratemaking mechanism and rate design reflect the level of demand
17 associated with the customer's anticipated consumption levels.*

18 Because the discount is applied only to the demand charges, it is directly reflecting
19 the level of demand associated with the customer's consumption levels.

20
21 *(4) How the ratemaking mechanism and rate design limit or eliminate interclass and
22 intraclass cost shifting.*

23 The rate only applies to customers that bring additional load to the Company's
24 service territory, and the customer pays variable costs. Further, because the customer's

1 load is incremental and, even with the discount, the customer is making a contribution to
2 fixed costs, and thus contributing to reducing costs paid for by other customers (e.g., more
3 revenue to offset fixed costs from these customers reduces the amount of revenue needed
4 to collect fixed costs from all other customers).

5
6 *(5) How the ratemaking mechanism and rate design limit or eliminate disincentives for*
7 *the promotion of efficiency programs.*

8 While a discount to demand charges could arguably reduce the incentive for energy
9 efficiency programs, the rate design structure mitigates this in two ways. First, the discount
10 is only for five years and declines equally each year, thus a customer remains incented to
11 invest in energy efficiency in the initial investment of operations for the new load (e.g., the
12 customer is increasing operations and the long term incentive for installing energy efficient
13 equipment remains). Second, the discount does not apply during the summer months.
14 Therefore, the customer will still be equally encouraged to invest in energy efficient
15 cooling systems.

16
17 *(6) How the ratemaking mechanism and rate design impact customer incentives to employ*
18 *efficiency measures and distributed energy resources.*

19 As noted above, because the discount is applied to demand charges and is only for
20 five years and declines equally each year, a customer is actually incented to invest in energy
21 efficiency that reduces peak demand in the initial investment of operations for the new load
22 (e.g., the customer is increasing operations and the long term incentive for installing energy
23 efficient equipment remains). Further, because the discount does not apply during the

1 summer months, the customer is be equally encouraged to invest in energy efficient cooling
2 systems as they would under the current General Service rates.

3
4 *(7) How the ratemaking mechanism and rate design impact low-income customers and*
5 *support consumer assistance programs.*

6 The program should assist low-income customers because the additional
7 contribution to fixed costs from customers on the Community Development rider would
8 reduce rates for all customers over time. Further, this rate will also support customers
9 returning operations to the Company's service territory after many shuttered due to the
10 pandemic. Therefore, this program is, in part, an assistance program as it makes it more
11 affordable for customers to reopen and recover over the five-year discount period.

12
13 *(8) How the ratemaking mechanism and rate design impact customer rate stability*
14 *principles.*

15 The rate design creates a discount to the customer's General Service Rate demand
16 charge. Therefore, it is linked to current rates and thus the customer's rate stability remains
17 the same as if the customer were on their General Service Rate. Further, the discount is
18 explicit and the glidepath to reduce the level of discount over the five year period is
19 predictable and transparent. Therefore, the rate structure is stable and transparent.

20
21 *(9) How weather impacts utility revenue under the ratemaking mechanism and rate*
22 *design.*

23 This rate is linked to existing General Services rates and thus experiences similar
24 impacts attributable to weather.

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(10) How the ratemaking mechanism and rate design impact the frequency of rate case filings and affect regulatory lag.

This rate design will not impact the frequency of rate case filings or regulatory lag.

(11) If or how the ratemaking mechanism and rate design interact with other revenue sources, such as Section 1307 automatic adjustment surcharges, 66 Pa.C.S. § 1307 (relating to sliding scale of rates; adjustments), riders such as 66 Pa.C.S. § 2804(9) (relating to standards for restructuring of electric industry) or system improvement charges, 66 Pa.C.S. § 1353 (relating to distribution system improvement charge).

Not applicable.

(12) Whether the alternative ratemaking mechanism and rate design include appropriate consumer protections.

The rate is an optional rate and provides a discount to the current rates a customer would otherwise be charged, therefore the customer is better off under this rate design (and has the option to not choose the rate). This provides adequate protections as the customer's bill cannot be greater under this tariff than under the otherwise applicable General Services rate.

(13) Whether the alternative ratemaking mechanism and rate design are understandable to consumers.

By applying a simple discount that is transparent and predicible, it is very easy for a customer to understand the rider structure.

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(14) How the ratemaking mechanism and rate design will support improvements in utility reliability.

This rate design is based on current General Services rates with a simple discount to the demand charge component to temporarily discount the participating customer's contribution to fixed costs. Further, the customer receives no discount during the summer months when the company experiences its highest loads and the discount is finite with steady decline over the five year period. Lastly, this rate only applies if the customer brings incremental load. All together these provide for full cost recovery of costs planned for by the company for reliability while potentially reducing rates for all customers over time.

(b) In any distribution rate filing by a fixed utility under 66 Pa.C.S. § 1308 (relating to voluntary changes in rates) that proposes an alternative ratemaking mechanism and rate design, the fixed utility shall explain how these factors impact the distribution rates for each customer class.

Table 6 demonstrates the rate impact expected for participating customers. Further, as noted above, these customers continue to pay variable costs and are contributing incrementally to fixed costs, thus other customers are not impacted and may, in fact, benefit from the additional contribution to fixed costs paid by the participating customers.

1 **SUBSCRIPTION RATE PILOT FOR RESIDENTIAL CUSTOMERS**

2

3 **Q. PLEASE DESCRIBE THE PROPOSED SUBSCRIPTION RATE PILOT TARIFF?**

4 A. The Company proposes to implement a pilot to test the feasibility and acceptance
5 of a Residential Subscription tariff. This subscription rate would offer customers the option
6 to select a specified level of grid access for a set monthly charge. This subscription applies
7 to base distribution services, regardless of energy, or kWh use, up to a set level of demand,
8 or kW. The level of subscription increases as the amount of demand subscribed to
9 increases. The rate is structured based on incremental levels of demand, starting with a
10 minimum Subscription Level of 1 kW and increasing in increments of 1 kW, based on a
11 customers estimated maximum demand levels over the year.

12

13 **Q. PLEASE DESCRIBE THE PURPOSE OF THIS PILOT RATE AND WHY IT IS**
14 **NEEDED NOW?**

15 A. Recently subscription rates are gaining interest as possible innovative rate
16 application that simplifies utility pricing for small general service and residential
17 customers. This rate design substitutes the traditional volumetric rate structure, or price
18 per kWh consumed, for a more stable rate structure that is easy to understand and
19 predictable for customers. Analogous to data plans for cell phones or standard pricing for
20 video streaming service, such as Amazon Prime and Netflix, the energy subscription rate
21 is rate design option that may meet pricing needs of customers.

22 Subscription service rates, particularly for distribution service, is a better rate
23 design than typical energy related volumetric rates to reflect the costs of these services to
24 small general service and residential customers. That is, the cost of distribution delivery

1 service is driven either by NCP demand or customers. The subscription rate would recover
2 both customer costs and delivery charges included in rate RS, exclusive of Riders.⁶ That
3 is, any Rider as designed, and costs included in rates for RS, are collected via the
4 subscription. This is because the utility must install distribution capacity to meet the
5 customer's demands on their system regardless of the amount of energy the customer
6 consumes. That is, regardless of whether a customer consumes 5 kW from the system for
7 1 hour or 8760 hours in a year, the distribution system must have the 5 kW of capacity to
8 serve.

9 As customers start to use energy differently with technology innovation and
10 behavior changes, a subscription rate may also prove to be a customer-centric solution to
11 bill volatility while allowing them to embrace new technologies to help manage their peak
12 demand.

13 Conducting a pilot before the Company files its next rate case will allow for the
14 opportunity to study this new rate design with willing customers. The results of the pilot
15 will provide both the Company and the Commission with valuable information regarding
16 the potential benefits of such a rate design, the customer tools that are needed to make the
17 design successful, and the acceptance of such a rate by customers. Also, it will serve as a
18 means to understand if and how a subscription rate changes a customer's behavior.

19
20 **Q. HOW DOES THIS PROPOSED STRUCTURE PROVIDE THE BENEFITS YOU**
21 **DESCRIBED?**

⁶ Riders will be applied as designed and cost recovered from those riders will be based on the customer's relevant rider billing determinant.

1 A. First, this rate continues to follow cost-of-service principles and reflects the
2 customers' costs. Further, providing customers with a meaningful price signal regarding
3 their demand also creates the incentive for customers to manage their energy in such a way
4 as to flatten their overall load profile. Specifically, with a subscription rate the Company
5 can also inform the customer that the best way to reduce their bills is to reduce their peak
6 use. This can be done with customer education focused on encouraging customers to use
7 selected appliances during times when they are otherwise not using energy. Company
8 witness Neiswonger discusses the Company's plans for customer outreach and education
9 in her direct testimony, DLC St. No. 9. In effect, subscription rates can have the similar
10 implications as TOU rates as both encourage customers to spread their usage across the
11 day, improving utilization of the grid. However it also has the added benefit of smoothing
12 a customer's bill over the year, similar to budget billing options offered by the Company.

13
14 **Q. ONE CRITICISM OF SUBSCRIPTION RATES IS THAT IT DOES NOT CREATE**
15 **AN INCENTIVE FOR CONSERVING AND COULD INCREASE CUSTOMER**
16 **USAGE. PLEASE RESPOND.**

17 A. As noted above, subscription rates can encourage peak shifting and thus provide
18 many of the benefits of conservation programs that also incent this behavior. Also,
19 subscription rate structures can include the introduction of energy efficiency technology as
20 a requirement for participation. For example, a customer may be required to install a smart
21 thermostat to qualify for the subscription rate.

22 While the Company's proposed pilot rate structure does not require these
23 technologies, the pilot will allow the Company to understand how customers responded to
24 the subscription rate and whether customers invested in these types of technologies to

1 further manage their energy bill. The evaluation can also estimate the degree to which
2 customers conserve or shift their energy usage under the subscription rate.

3
4 **Q. WHAT IS THE PROPOSED STRUCTURE FOR THE PROPOSED**
5 **SUBSCRIPTION RATE PILOT?**

6 A. As noted above, the subscription rate starts with a minimum level of service of 1
7 kW, which includes customer charges plus delivery charges for up to 1kW of demand.
8 This is akin to the minimum bills applicable to GL customers. The pilot then prescribes a
9 “Subscription Unit” of 1 kW. Upon enrollment, each customer chooses a Subscription
10 Level, which is the number of Subscription Units the customer needs to cover their annual
11 peak demands plus 1 kW, which is covered with the minimum bill. The customer is then
12 charged the Minimum Subscription plus Subscription Unit Charge times the Subscribed
13 Units monthly. Table 7 below shows the subscription pricing proposed.

14 **Table 7: Subscription Rate Pilot Pricing**

Subscription Component	Subscription Fee
Minimum Subscription	\$28.48
Subscription Unit Charge (per 1 kW)	\$12.23

15
16 Additionally, to ensure that customers’ subscription levels best represent their
17 expected use, an overage fee will be applied if the customer’s actual monthly demand
18 exceeds the subscribed demand by 0.5 kW, hereafter referred to as “Overage Bandwidth.”
19 This threshold creates a fair bandwidth in which a customer may deviate. The Overage Fee
20 is equal to two times the Subscription Unit Charge times the “Overage Amount,” which is
21 defined as the difference in actual monthly peak demand and the customer’s “Subscription
22 Level,” less 0.5 kW (the Overage Bandwidth).

1 To provide clarity on the Subscription Pilot rate, assume the following example. A
2 customer has a historically experienced maximum demand of 2.9 kW. To cover that level
3 of demand, at enrollment the customer elects a Subscription Level of 3 kW. Each month
4 the customer then pays the Minimum Subscription level of \$28.48 plus two times the
5 Subscription Unit Charge of \$12.23 for a total monthly base distribution bill of \$52.94 a
6 month, regardless of the level of energy, or kWh they have delivered. Throughout the year,
7 as long as the customer's monthly maximum demand remains below their Subscription
8 Level plus 0.5 kW for Overage Bandwidth, the customer only pays the \$52.94 in base
9 distribution charges.

10 Assume then in a month the customer's demand is 3.3 kW. In this case the
11 customer's monthly Subscription Charge remains \$52.94 because the customer is within
12 the 0.5 kW Overage Bandwidth. However, if the customer's demand is 3.8 kW, the
13 customer has a positive Overage Amount of 0.3 kW, computed as the 3.8 kW less the 3
14 kW Subscription Level less the 0.5 kW Overage Bandwidth. In this case the customer pays
15 an overage fee of \$7.34, which is two times the Subscription Unit Charge of \$12.23 times
16 the positive Overage Amount of 0.3 kW.

17 However, if the customer exceeds their Subscription Level plus Overage
18 Bandwidth more than three times in a year, the customer will be notified that they need to
19 either increase their subscription level to accommodate the peak demands experienced in
20 the past year or exit the pilot.

21 This approach would mimic a full implementation of a subscription rate where a
22 mechanisms would have to be put in place to mitigate the risk that a customer would choose
23 a subscription level that is habitually just under their expected use while not creating an
24 overly punitive mechanism for a pilot. That is, the goal is to keep customers enrolled in

1 the pilot to gain the most information regarding the potential issues of such rate options,
2 which would also include the potential for customers to choose the wrong subscription
3 level for their distribution needs.

4
5 **Q. PLEASE DESCRIBE IN DETAIL THE PROPOSED SUBSCRIPTION RATE**
6 **PILOT ELIGIBILITY CRITERIA?**

7 A. The pilot will launch starting in 2022 and will be limited to 2,000 participants who
8 can enroll through December 2022. Customers can remain on the subscription rate after
9 December 2022; however, enrollment will stop such that the program can be thoroughly
10 reviewed before the next rate case. The pilot will be limited to customers on General
11 Services rate RS and excludes customers on the Company's Customer Assistance Program
12 (CAP), as they are already on a payment assistance program that is linked to the customer's
13 income. Any non-CAP customer on the Company's Rate RS will be eligible except for
14 those customers selecting the Rider No. 21, Net Metering Services due to the administrative
15 challenges of applying the NEM rider to the subscription rate (note it is highly unlikely
16 that a customer installing rooftop solar would elect to join a subscription rate because much
17 of the benefit of the NEM tariff is to allow a customer to export energy generated to be
18 'banked' and credited against future costs. With a subscription rate, the customer is no
19 longer receiving a volumetric rate and thus this benefit would not be available to a NEM
20 customer).

21
22 **Q. PLEASE DESCRIBE IN DETAIL THE PROCESS FOR ENROLLING**
23 **CUSTOMERS INTO THE PILOT?**

1 A. The subscription rate is an optional rate that a customer can select. The offering
2 will be publicized, and customers will be invited to request access to the pilot. Not all
3 customers who request enrollment in the pilot will be selected. This is for two reasons.
4 First, the pilot size will be limited to 2,000 customers. Second, in order to create an
5 effective pilot design, certain customers who would elect this service should be used as the
6 ‘Control Group’. A ‘Control Group’ is the group of customers that are not enrolled in the
7 program but represent the pool of customers that were enrolled in the program. The
8 ‘Control Group’ is used to measure the expected participating customer’s behavior had the
9 participating customer not enrolled. This method provides a valid comparison group to
10 ensure no bias in your sampling for comparison.

11 To create a valid ‘Control Group,’ the Company may employ a ‘recruit and enroll
12 or delay’ approach such that a random subset of customers are delayed granted access to
13 the pilot for one year and thus serve as a representative Control Group for the first year.
14 The added benefit is that both the initial participant and the delayed participant groups can
15 also be analyzed on a per customer pre-post basis to further augment the impact assessment.
16 The Company will track whether a customer requests access to the tariff but is not enrolled,
17 to facilitate the pilot evaluation process.

18

19 **Q. WILL CUSTOMERS WHO ENROLLED RECEIVE BILL PROTECTION?**

20 A. Yes, customers who enroll in this program will be allowed to terminate their
21 subscription service for any reason at any time. Further, these customers will be eligible
22 to receive a refund, upon request, for the actual difference in the customer’s bill under the
23 standard rate versus the subscription pilot rate. This calculation will be performed by the
24 Company upon the request for the refund. Also, the refund would only apply to the shorter

1 of the number of months since enrollment or the last three months of the customer's bill.
2 For example, if a customer enrolls on February 1st and elects to depart May 1st and receive
3 a rebate, the rebate will cover all the time that the customer has been in the pilot. However,
4 if they chose to leave June 1st, they only receive a rebated for bills for March through May.
5 This is to avoid a customer choosing to revert back at the end of the year, choosing the
6 'best annual' option versus addressing whether a customer can't respond to a subscription
7 rate effectively.

8 To avoid unnecessary expense, the Company is not proposing to compute 'shadow
9 bills' for all customers enrolled in the subscription pilot and will thus only perform these
10 calculations upon request. If a customer exits the program, the Company will contact the
11 customer to understand the reasons for their withdrawal and include this information in the
12 pilot evaluation study. Also, any customer who exits will not be eligible to re-enroll in the
13 subscription for the remainder of the pilot. This is to avoid customer gaming the rate
14 options.

15
16 **Q. PLEASE DESCRIBE YOUR APPROACH TO DESIGNING THE PROPOSED**
17 **SUBSCRIPTION RATE PILOT?**

18 A. The rate was designed to create a revenue neutral rate assuming an average
19 customer would pay the same amount on the subscription as they would under their
20 residential rate option.

21 To calculate the rate, the Company took hourly demand profiles from residential
22 customers from February 2020 through January 2021. These data were screened for
23 outliers and included only customers with 12 months of data. This resulted in a sample of
24 382,096 customers. The Company then calculated monthly the bills for each customer as

1 if they were on their designated rate to compute the revenue collected from the sample,
2 broken down between revenues from fixed customer charges and volumetric charges. This
3 total revenue from volumetric charges was then divided by the sum of the monthly non-
4 coincident demand for all of these customers. This resulted in a billing determinant much
5 larger than the non-coincident demand of the collective group of customers in this analysis.
6 The ratio of revenues to cumulative non-coincident monthly demands for each customer
7 yields a rate per kW of subscription.

8 Similarly, the overage rate of two times the rate applied to the amount of \$12.23 in
9 excess of the bandwidth of 0.5 kW is roughly the amount the customer would have paid
10 had they selected the correct level of subscription. That is, expanding on the example
11 above, the customer would have paid for a Subscription Level of 4 kW versus 3 kW. By
12 charging the overage on the 0.5 kW in excess of the bandwidth times two, the rate results
13 in a payment very close to the amount the customer had chosen the correct subscription
14 level. An amount in excess of the two times the bandwidth creates a monetary incentive
15 for the customer to choose the right level, while the overage fee structure allows for the
16 customer to deviate from their subscription by 0.5 kW without financial penalty.

17
18 **Q. HOW DOES THE PROPOSED SUBSCRIPTION RATE PILOT COMPARE TO**
19 **EXISTING RATES?**

20 A.

21 Table 8 shows rates and expected monthly bills for both proposed RS rates and the proposed
22 subscription pilot rate (RSS-P).

23

1

Table 8. Expected Monthly Bills – RS Rate and Proposed Subscription Rate

Rate	Proposed Energy Charge (\$/kWh)	Customer Charge (\$/month)	Average Energy per Customer (kWh/month)	Expected Average Bill (\$/month)
RS	\$0.070564	\$16.25	575	\$56.82
	Minimum Subscription (\$- month)	Subscription Unit Charge (\$/Subscription Unit month)	Average Subscription Units (Units-month)	Expected Average Bill (\$/month)
RSS-P	28.48	12.23	2.3	\$56.61

2

3 **Q. HOW WILL CUSTOMER BILLS DIFFER WITH DIFFERENT LOAD**
 4 **PROFILES?**

5 A. Using the sample of 382,096 customers noted above, each customer’s bill under the
 6 subscription rate was also calculated then compared to their rate on the applicable tariff.
 7 Figure 2 below shows a series of bill impact heat maps. The first represents the change
 8 monthly bills by customer demand (kW), while the second shows the change monthly bills
 9 energy use (kWh). The third shows the percent change in bills by customer demand (kW)
 10 and the last shows the percent change in bills by customer energy use.

11

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Figure 2: Expected Bill Impacts Heat Maps

	< \$-50	\$-50 to \$-40	\$-40 to \$-30	\$-30 to \$-20	\$-20 to \$-10	\$-10 to \$-5	\$-5 to \$5	\$5 to \$10	\$10 to \$20	\$20 to \$30	\$30 to \$40	> \$50	
Demand (kW)	1	0	1	35	1142	4053	12565	9677	862	18	0	0	0
2	19	186	1843	10906	13347	16364	12532	6221	1828	11	0	0	0
3	396	1860	7328	21226	16086	14867	11201	7580	6910	712	16	0	0
4	1059	2900	7971	14184	8019	7648	6972	6673	12330	5998	640	14	0
5	562	1226	3031	5714	3939	4853	5987	7017	15398	10409	2770	226	0
6	126	378	1182	3090	2727	3568	4614	5309	10675	7027	2599	449	0
7	17	122	485	1347	1228	1627	1920	2051	3972	2597	1188	352	0
8	1	16	100	363	317	451	517	611	1278	1000	468	262	0
9	0	0	17	76	75	114	159	220	461	390	241	182	0
>10	0	0	1	7	13	38	42	51	142	138	106	257	0

	< \$-50	\$-50 to \$-40	\$-40 to \$-30	\$-30 to \$-20	\$-20 to \$-10	\$-10 to \$-5	\$-5 to \$5	\$5 to \$10	\$10 to \$20	\$20 to \$30	\$30 to \$40	> \$50	
Energy (kWh)	200	0	0	0	1	1090	11905	13565	5141	3157	994	467	140
400	0	0	0	1	2802	11635	18768	14901	8940	11495	8857	3152	529
600	0	0	621	15295	18604	15490	9796	7770	17098	11020	2761	472	0
800	0	157	5535	22312	10161	7438	7080	8023	13977	5128	1074	303	0
1000	43	1895	9544	10734	4456	4941	5557	4830	5278	1595	392	187	0
1200	604	3110	4347	4480	2759	2680	2100	1388	1484	524	134	80	0
1400	994	1152	1414	1897	920	691	494	409	432	141	41	27	0
1600	442	315	456	455	145	147	107	87	83	20	6	4	0
1800	91	57	65	77	33	35	21	7	8	3	1	0	0
>2000	6	3	10	2	1	0	0	0	0	0	0	0	0

	< -50%	-50% to -40%	-40% to -30%	-30% to -20%	-20% to -10%	-10% to -5%	-5% to 5%	5% to 10%	10% to 20%	20% to 30%	30% to 40%	> 50%	
Demand (kW)	1	23	289	1677	4434	6846	4527	4669	3516	1482	570	207	113
2	211	2137	7435	12960	14050	5872	4874	6809	4105	2421	1299	1084	0
3	467	3961	12236	19695	18591	6813	5492	7549	4882	3273	2187	3036	0
4	328	3007	9312	13072	11480	4582	3970	6682	5421	4666	3566	8322	0
5	38	716	2811	5307	6756	3697	3961	8055	7659	6486	5026	10620	0
6	0	73	628	2314	4871	3185	3556	7216	6266	4886	3188	5561	0
7	0	2	112	830	2263	1619	1728	3262	2576	1764	1092	1658	0
8	0	0	4	140	618	486	531	1137	917	622	383	546	0
9	0	0	0	14	130	138	190	441	383	246	151	242	0
>10	0	0	0	0	14	45	56	148	125	101	77	229	0

	< -50%	-50% to -40%	-40% to -30%	-30% to -20%	-20% to -10%	-10% to -5%	-5% to 5%	5% to 10%	10% to 20%	20% to 30%	30% to 40%	> 50%
Energy (kWh)	200	0	170	1974	5907	4945	5515	5763	3909	2669	1741	3867
400	2	231	2915	9112	13927	7019	6429	9696	6693	5146	4464	15446
600	41	1114	6666	16194	19016	6979	5466	8675	8340	8925	7524	9987
800	112	2200	9852	16617	12211	4611	4581	10198	9850	6437	2812	1707
1000	231	2877	8806	8649	7087	3963	4397	7338	3819	1451	513	321
1200	298	2384	4099	3863	4847	2489	1955	2310	938	343	95	69
1400	259	1041	1279	1722	2036	731	529	682	239	56	25	13
1600	94	298	362	542	487	177	131	141	25	7	2	1
1800	29	37	63	84	96	49	24	12	3	1	0	0
>2000	1	3	3	9	5	1	0	0	0	0	0	0

3
4

Q. DO THE RATES PROPOSED REPRESENT FULL COST OF SERVICE?

5
6 A. Yes, as noted above, a customer’s maximum delivery demand is the primary driver
7 of delivery capacity. By structuring a rate that is based on the customer’s delivered
8 capacity, the rate is more cost reflective. Further the rate is designed to cover the full cost
9 of service, as represented by the existing residential customer rate, of an average residential
10 customer. As described, the rate is designed to collect the same amount of revenue from

1 an average residential customer on General Service rate RS, thus cost reflective and
2 revenue neutral.

3
4 **Q. DO EXISTING AND FUTURE SURCHARGES STILL APPLY TO CUSTOMERS**
5 **WHO ELECT THE SUBSCRIPTION RATE PILOT?**

6 A. Yes. The subscription only applies to the customers' delivery services covered in
7 the RS rate. All other applicable Riders (for example, Rider No. 5 – Universal Service
8 Charge; Rider No. 15A – Energy Efficiency Surcharge; etc.) will be applied as designed
9 and added to the customer's monthly bill.

10
11 **Q. ARE CUSTOMERS ENROLLED IN THE SUBSCRIPTION RATE PILOT**
12 **ELIGIBLE TO SHOP FOR SUPPLY?**

13 A. Yes. Since the subscription only applies to the customers' delivery services
14 covered in the RS rate, the customer would still need to elect a supply option that would
15 be met through an EGS or by the Company through its default service program.

16
17 **Q. PLEASE DESCRIBE THE TOOLS THAT WILL BE DEVELOPED TO ASSIST**
18 **SUBSCRIPTION CUSTOMERS IN MANAGING THEIR BILLS?**

19 A. There are several aspects of the subscription pilot that are included to protect the
20 participating customer and glean the best information for the pilot. First, customers will
21 be contacted by the Company in the event that the customer exceeds their subscription level
22 to inform the customer of options for adjusting their subscription level. Second, the
23 customer is able to cancel their subscription at any time without penalty. Lastly, the
24 customer can request a refund of the difference between what their bill would have been

1 had they remained on the standard Rate RS and the subscription rate (as noted above, for
2 up to three months and customer must leave pilot if they receive the refund). This refund
3 will be computed upon request such that the Company does not need to build shadow
4 billing capabilities for this small pilot.

5 In summary, the pilot focuses on a high touch approach of reaching out to customers
6 to help them adjust to the subscription rate. This will then inform the Company on the
7 customer tools that would have to be developed for a larger roll-out of such a program.
8 This approach saves administrative costs of building tools that prove un-helpful to
9 customers and also allows for more expeditious implementation of the pilot, which results
10 in more information to be gathered during the pilot prior to the next rate case.

11
12 **Q. HOW WILL THE COMPANY ASSESS THE SUCCESS OF THE PILOT?**

13 A. The Company will collect data for the pilot over the course of the pilot, to include
14 the tracking of customers who requested enrollment but were not able to enroll for various
15 reasons, thus identifying those likeminded customers for the control group. That is, a
16 control group is used to evaluate what a customer would have done without the program.
17 It is best to select customers who would have enrolled in the program to avoid systematic
18 and unintended bias in the evaluation results.

19 After two full years of enrollment, to ensure at least one year of customer usage
20 data for late-enrolling customers, the Company will conduct an evaluation. The general
21 approach will be to review how the customers' usage patterns may have changed due to
22 being on the subscription, to include identification of any estimated change in the time or
23 magnitude of the aggregate monthly peak demands of the participant group that may be the
24 result of individual peak shifting to minimize the subscription levels, as well as potential

1 increases in overall energy use. Although the goal of the rate is to induce shifts in individual
2 customer monthly NCP demands, individual customer hour data typically has too much
3 apparently random variation (“noise”) to allow for the robust estimation of statistically
4 significant changes in an *individual’s* demand. Since residential customers tend to have
5 relatively homogenous patterns of use, an evaluation of the average collective impact at
6 times (for example) in which the control group’s demand is peaking, will accurately
7 identify the degree to which participants have responded to the price signal. The Company
8 will also conduct customer surveys to gain an understanding of the participating customers’
9 level of satisfaction with, and understanding of, the Pilot Rate, any potential challenges or
10 improvements that could be employed and a review of the customer journey of enrolling
11 and participating. Best practice is to conduct compulsory entrance and exit surveys that
12 are designed to test the participants’ understanding of how the rate works as well as perhaps
13 a few additional questions around customer characteristics (e.g., size of home, number of
14 inhabitants and special technologies such as EVs). A full evaluation plan will be developed
15 in parallel to the administrative set up of the program such that the evaluation plan is set
16 prior to implementation, eliminating any perceived conflict in the evaluation of program
17 performance.

18
19 **Q. HOW WILL THE SUBSCRIPTION RATE BE SHOWN ON THE CUSTOMER’S**
20 **BILL?**

21 A. To minimize pilot costs the Subscription Rate will be a rate Rider that:

- 22 • Credits the \$/kWh charge for base delivery services, set to the level of the
23 customer’s applicable rate.

- 1 • Credits the base customer charge, set to the level of the customer's
- 2 applicable rate.
- 3 • Adds a fixed monthly charge for the subscription.
- 4 • Adds any overage fees as described above.
- 5

6 **Q. THE COMMISSION'S POLICY STATEMENT ON ALTERNATIVE**
7 **DISTRIBUTION RATEMAKING MECHANISMS, 52 PA. CODE §§ 69.3301 AND**
8 **69.3302, IDENTIFIES A NUMBER OF FACTORS THE COMMISSION MAY**
9 **CONSIDER WHEN EVALUATING AN ALTERNATIVE DISTRIBUTION RATE**
10 **MECHANISM. HAS THE COMPANY CONSIDERED THESE FACTORS WITH**
11 **RESPECT TO THE RESIDENTIAL SUBSCRIPTION RATE PILOT?**

12 A. Yes. I address each of them below.

13 *(1) How the ratemaking mechanism and rate design align revenues with cost causation*
14 *principles as to both fixed and variable costs.*

15 The rate design is based off of the customer's demand, rather than traditionally volume or
16 kWhs of customer use. This change moves the customer closer to cost of service principles
17 as delivery services are more driven by demand than volume. This is demonstrated by the
18 fact that the company's rates for larger customers all have demand charges. Demand
19 charges for residential customers are, historically, uncommon because of the complexity
20 and potential bill volatility that can result. This rate design addresses this issue by
21 providing for the linkage to demand by customers but also creating bill smoothing.

22 Also, the rate was designed as 'revenue neutral' to the current rates, which represent
23 the cost to service this customer class. Therefore, the rate recovers the fixed and variable
24 costs allocated to this customer class.

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(2) How the ratemaking mechanism and rate design impact the fixed utility's capacity utilization.

Subscription rates are a new rate design that has not been widely tested. For this reason, the Company proposes to first pursue a pilot that would allow for the Company to understand the changes in customer behavior, if any, that may result from this rate design. To that end, the pilot will provide information regarding the impact on the capacity utilization and allow both the Company and the Commission understand the potential benefits of a Subscription rate before providing access to such a rate for all residential customers.

(3) Whether the ratemaking mechanism and rate design reflect the level of demand associated with the customer's anticipated consumption levels.

The subscription rate is designed for a customer to choose a level of demand to which they manage their load, creating a direct link between the rate design and level of demand associated with the customer's consumption levels.

(4) How the ratemaking mechanism and rate design limit or eliminate interclass and intraclass cost shifting.

The rate design is a revenue neutral rate design, meaning that the rate is designed to collect all the revenues allocated to the class as if all customers were on the alternative rate. This ensures that, on average, the rate does not produce interclass or intraclass cost-shifting.

1 (5) *How the ratemaking mechanism and rate design limit or eliminate disincentives for*
2 *the promotion of efficiency programs.*

3 As noted above, the Subscription rate is a new rate that has not been widely tested,
4 therefore the impact on energy efficiency cannot be directly estimated. However, because
5 the subscription is also based on the customer's demand level, the customer will be
6 incented to reduce their peak usage to lower their bill directly without necessarily reducing
7 their total energy consumption. This can be done through peak shifting or investment in
8 energy efficient equipment used during peak times (e.g., air conditioning). The evaluation
9 of the pilot will provide for the assessment of the impact on energy efficiency and allow
10 both the Company and the Commission understand the potential benefits of a Subscription
11 rate before providing access to such a rate for all residential customers.

12
13 (6) *How the ratemaking mechanism and rate design impact customer incentives to employ*
14 *efficiency measures and distributed energy resources.*

15 As noted above, the Subscription rate is a new rate that has not been widely tested,
16 therefore the impact on energy efficiency it cannot be directly estimated. However,
17 because the subscription is also based on the customer's demand level, the customer is now
18 incented to reduce their peak usage to lower their bill directly without necessarily reducing
19 their total energy consumption. Again, the evaluation of the pilot will provide for the
20 assessment of the impact on energy efficiency and allow both the Company and the
21 Commission understand the potential benefits of a Subscription rate before providing
22 access to such a rate for all residential customers

1 (7) *How the ratemaking mechanism and rate design impact low-income customers and*
2 *support consumer assistance programs.*

3 All residential customers on rate RS not enrolled in Rider No. 21 or the Company's
4 Customer Assistance Program (CAP) are eligible; and thus the rate is available to low-
5 income customers who choose not to enroll in CAP. The subscription rate offers many of
6 the same benefits of budget billing, which provides steady and predictable rates. However,
7 this rate has two additional benefits. First, there is no true-up with the subscription (e.g.,
8 under budget billing a customer's 'average bill' is based on past usage, so is highly subject
9 to impact of the past on current rates; while the Subscription bill provides for bills that
10 reflect the customer's current behavior.) Lastly, unlike budget billing, the customer can
11 choose to manage to a lower level of usage than in the past.

12 Additionally, with the pilot, customer will be allowed to leave the program and are
13 offered bill protection during the billing. This further protects low-income customers from
14 bill shocks and allows for testing if this rate option is preferable for low-income customers.

15
16 (8) *How the ratemaking mechanism and rate design impact customer rate stability*
17 *principles.*

18 The Subscription Rate offers bill stability, particularly if the customer is able to
19 manage their load to the subscription levels.

20
21 (9) *How weather impacts utility revenue under the ratemaking mechanism and rate*
22 *design.*

23 With the Subscription Rate, the customer pays the same amount each month unless
24 the customer exceeds the subscription level. As a result, it may mitigate weather impacts

1 on utility revenue. With a pilot, the Company can research the potential impact on utility
2 revenue under subscription pricing.

3
4 *(10) How the ratemaking mechanism and rate design impact the frequency of rate case
5 filings and affect regulatory lag.*

6 This rate design will not impact the frequency of rate case filings or regulatory lag.

7
8 *(11) If or how the ratemaking mechanism and rate design interact with other revenue
9 sources, such as Section 1307 automatic adjustment surcharges, 66 Pa.C.S. § 1307
10 (relating to sliding scale of rates; adjustments), riders such as 66 Pa.C.S. § 2804(9)
11 (relating to standards for restructuring of electric industry) or system improvement
12 charges, 66 Pa.C.S. § 1353 (relating to distribution system improvement charge).*

13 Not applicable.

14
15 *(12) Whether the alternative ratemaking mechanism and rate design include appropriate
16 consumer protections.*

17 The Subscription Pilot offers appropriate consumer protections in three ways. First,
18 enrollment is optional for the customer and the customer chooses to enroll (e.g., opt-in
19 enrollment). Second, the customer may elect to exit the pilot at any time with no penalty.
20 Third, a customer can request bill protection and thus end up with the same bill payments
21 as if under the customer's default rate. This protection, necessarily, only applies for up to
22 a three month period to ensure customers don't game the rate design.

23

1 (13) *Whether the alternative ratemaking mechanism and rate design are understandable*
2 *to consumers.*

3 Many consumer offerings rely on subscriptions, to include but not limited to
4 Netflix, Amazon, and cell phone plans. Customers are generally familiar with these pricing
5 options; a subscription may even be easier to understand than a customer's current energy
6 bill. Nevertheless, the pilot is designed to solicit this information from customers. That
7 is, the pilot study will include gaining insights from the customer on the understanding of
8 the rate and any implications of an alternative rate design.

9
10 (14) *How the ratemaking mechanism and rate design will support improvements in utility*
11 *reliability.*

12 The rate design is revenue neutral therefore is expected to the same support for
13 improvements in utility reliability as the current rate options for these customers.

14
15 (b) *In any distribution rate filing by a fixed utility under 66 Pa.C.S. § 1308 (relating to*
16 *voluntary changes in rates) that proposes an alternative ratemaking mechanism and rate*
17 *design, the fixed utility shall explain how these factors impact the distribution rates for*
18 *each customer class.*

19 I address how the Subscription Rate Pilot rate design impacts participating
20 customers' distribution rates in my testimony above. As discussed, it will only impact rates
21 for up to 2,000 participating customers in Rate RS.

22

1
2 **EV PILOT RATES**

3 **Q. PLEASE BRIEFLY DESCRIBE THE BASIS FOR THE FLEET PILOT AND**
4 **HOME CHARGING PILOTS?**

5 A. Both the Home Charging Pilot and Fleet Pilot include rates charged to
6 participating customers to recover the costs of the chargers, and some of the costs
7 incurred to establish charging solutions, for Duquesne Light customers who are using
8 electric vehicles (EVs). Specifically and as described in the direct testimony of Company
9 Witness Olexsak, DLC Statement No. 8, the pilots offer Duquesne Light customers EV
10 charging solutions. Pilot program costs include administration, equipment, marketing and
11 outreach, and infrastructure costs. These costs establish the pilots for customers, provide
12 customers with the necessary equipment and installation, and provide ongoing support to
13 administer the pilots.

14
15 **Q. PLEASE DESCRIBE THE COSTS FOR THE FLEET PILOT, INCLUDING THE**
16 **TIMING OF THESE COSTS.**

17 A. As Witness Olexsak describes in her testimony, costs include labor to plan and
18 construct charging equipment, administer IT systems, and manage the administration of
19 the pilots. Costs also relate to the make-ready, charging stations, networking, station
20 commissioning, maintenance and warranties, equipment shipping, and marketing
21 materials. These costs are both expenses and capital investments, with the latter being
22 converted to revenue requirement by taking the sum of the depreciation expense,
23 associated taxes, and the return on capital determined for each year of a given asset's life.

24

1 **Q. PLEASE DESCRIBE THE COSTS FOR THE HOME CHARGING PILOT,**
2 **INCLUDING THE TIMING OF THESE COSTS.**

3 A. As Witness Olexsak describes in her testimony, costs for the Home Charging
4 Pilot relate to the charging system equipment, installation, and ongoing maintenance of
5 charging equipment. The pilot also includes costs for IT systems, marketing, advertising,
6 education, and rebates for low-income participants. Costs also relate to labor for program
7 management, data management, billing, and operations. As with the Fleet Pilot, these
8 costs are both expenses and capital investments, with the latter being converted to
9 revenue requirement by taking the sum of the depreciation expense, associated taxes, and
10 the return on capital determined for each year of a given asset's life.

11
12 **Q. HOW IS THE COMPANY PROPOSING TO RECOVER THESE COSTS?**

13 A. The Company proposes to recover charger and charger installation costs, as
14 applicable, from participants through rates specified in each Pilot design. The Company
15 will then recover program implementation and administrative costs, as well as the costs
16 of make-ready infrastructure, from all customers, similar to cost treatment for other
17 customer programs. In other words, the revenue requirement associated with these costs
18 is included in the Company's proposal, but revenues will be collected from both
19 participants through the pilot program and through general rates, consistent with how
20 costs from other customer programs are collected.

21
22 **Q. WHAT ARE THE TOTAL COSTS TO BE RECOVERED FROM PARTICIPANTS**
23 **FOR EACH PILOT?**

1 A. Table 9 shows the revenue requirement to be collected by pilot, by cost type and
 2 by year.

3 **Table 9: Revenue Requirement Collected Through Participant Charge**

	2022	2023	2024	Total
Fleet Pilot				
Capital				
Charging Station	\$139,044	\$211,293	\$250,825	\$601,162
Network	\$54,625	\$83,008	\$98,538	\$236,171
Commissioning	\$7,449	\$11,319	\$13,437	\$32,205
Capital Revenue Requirement	\$201,118	\$305,620	\$362,801	\$869,538
Expense				
Maintenance/Warranty	\$109,140	\$165,850	\$165,850	\$440,840
Shipping	\$4,911	\$7,463	\$8,860	\$21,234
Expense Revenue Requirement	\$114,051	\$173,313	\$174,710	\$462,074
Total Fleet Revenue Requirement	\$315,169	\$478,933	\$537,510	\$1,331,613
Home Charging Pilot				
Capital				
Charging Station	\$74,780	\$74,780	\$74,780	\$224,340
Charging Station Installation	\$62,317	\$62,317	\$62,317	\$186,950
Capital Revenue Requirement	\$137,097	\$137,097	\$137,097	\$411,291
Expense				
Charging Station Maintenance/Replacement/Non- Payment	\$4,125	\$4,125	\$4,125	\$12,375
Expense Revenue Requirement	\$4,125	\$4,125	\$4,125	\$12,375
Total Home Charging Revenue Requirement	\$141,222	\$141,222	\$141,222	\$423,666

4

5 **Q. HOW WAS THE MONTHLY CHARGE FOR EACH PILOT CALCULATED?**

6 A. Calculation of the revenues to collect from participants required several steps.
 7 First, all capital investments needed to be converted to annual costs. This was done by
 8 taking a straight-line depreciation estimate based on the estimated equipment lifetimes to
 9 determine annual depreciation expenses. Generally, annual depreciation expenses are the
 10 capital expenditure divided by the equipment lifetime, measured in years. The capital

1 expenditures resulting in additional revenue requirement are incurred over 3 to 10 years
2 for the Fleet Pilot, depending on the expected asset life, and over 5 years for the Home
3 Charging Pilot assets. These lifetimes fall within the bounds of each pilot's contract
4 terms; therefore, all costs can be recovered over the intended contract term and capital
5 assets related to these pilots will be fully depreciated at the end of the pilot periods.

6 Second, the annual return on the capital investment was calculated consistently
7 with how return on rate base is calculated by the Company for all rate base. Specifically,
8 a rate of return of 7.84% was applied to the remaining balance of capital, or total capital
9 less depreciation, in each year.

10 With the results of the first two steps as well as the annual expense estimates, a
11 present value of program costs was calculated using a 7.84% cost of capital. To then
12 develop a per customer charge, these present value costs are then divided by the expected
13 level of participation in the given pilot with enrollment occurring from 2022 through
14 2024.

15
16 **Q. PLEASE DESCRIBE HOW THESE COSTS WILL BE COLLECTED FROM**
17 **PARTICIPATING FLEET PILOT CUSTOMERS.**

18 A. Customers enrolling in the Fleet Pilot Bundled Option will pay the Company a monthly
19 charge designed to recover all the costs shown in Table 10 over a ten year period. This
20 rate will be set from 2022 through 2024 regardless of enrollment year for the participant.
21 For the Fleet Pilot, 221 customers are expected to enroll during the program pilot from
22 2022 through 2024. A monthly payment was calculated by taking the previously
23 described total estimated per customer costs and calculating a levelized payment over the
24 contract term, which is expected to be 10 years. This ensures the full costs are collected

1 over the contract term. Table 10 shows the calculation of the Fleet Pilot Monthly Charge
 2 of \$63.24 for a 10 year contract term. Table 11 shows additional details for the cost
 3 drivers of those charges.

4
 5 **Table 10: Fleet Pilot Costs**

	Present value of Fleet Pilot costs	Total Monthly costs	Monthly costs per billing determinant	Billing determinant
Col Row	B	C	D	E
1	\$1,157,426	\$13,945	\$63.24	221

6
 7 **Table 11: Fleet Pilot Summary Component Cost Drivers and Related Charges**

		Nominal costs per port	Net present value per-port, levelized over 10 year contract term	Monthly per-port payments levelized over 120 payments
Col Row	A	B	C	D
1	Charging Station	\$2,726.36	\$2,018.95	\$24.33
2	Network	\$1,071.07	\$793.16	\$9.56
3	Commissioning	\$146.06	\$108.16	\$1.30
4	Total equipment and installation (1+2+3)	\$3,943.49	\$2,920.27	\$35.18
5	Return on capital	N/A	\$836.71	\$10.08
6	Maintenance/Warranty	\$2,140.00	\$1,427.86	\$17.20
7	Shipping	\$96.30	\$64.25	\$0.77
8	Total costs (4+5+6+7)	\$6,179.79	\$5,249.10	\$63.24

8
 9 **Q. PLEASE DESCRIBE HOW COSTS WILL BE COLLECTED FROM**
 10 **PARTICIPATING HOME CHARGING PILOT CUSTOMERS.**

11 A. The monthly charge for Home Charging was computed using a method similar to
 12 the one described above for the Fleet Pilot. Customers enrolling in the Home Charging
 13 Pilot will pay the Company a monthly charge designed to recover all the costs shown in

1 Table 12 over a five year period. This rate will be set from 2022 through 2024 regardless
 2 of enrollment year for the participant. The only differences are the total costs to be
 3 collected, the expected number of enrolled customers and the term over which those costs
 4 are collected. Specifically, the Company expects approximately 375 customers will
 5 enroll through 2024. Further, the expected contract term is set to five years for the Home
 6 Charging Pilot. Table 12 shows the calculation of the Home Charging Pilot Monthly
 7 Charge of \$21.17 for a 5 year contract term. Table 13 shows additional details for the cost
 8 drivers of those charges.

9

10 **Table 12: Home Charging Pilot Costs**

	Present value of Home Charging Pilot costs	Total Monthly costs	Monthly costs per billing determinant	Billing determinant
Col Row	B	C	D	E
1	\$392,920	\$7,937	\$21.17	375

11

12

1
2
3

Table 13: Home Charging Pilot Summary Component Cost Drivers and Related Charges

		Nominal costs per participant	Net present value per-participant, levelized over 5 year contract term	Monthly per-participant payments levelized over 60 payments
Col Row	A	B	C	D
1	Charging Station	\$598.24	\$472.60	\$9.55
2	Installation	\$498.53	\$393.83	\$7.96
3	Total equipment and installation (1+2)	\$1,096.78	\$866.43	\$17.50
4	Return on capital (related to rows 1, 2)	N/A	\$152.93	\$3.09
5	Charging station maintenance	\$33.00	\$28.43	\$0.57
6	Total costs (3+4+5)	\$1,129.78	\$1,047.79	\$21.17

4

1 **II. FLEET PILOT AND HOME CHARGING PILOT BENEFIT COST ANALYSES**

2

3 **Q. DID YOU ANALYZE THE BENEFITS AND COSTS OF DLC’S FLEET AND**
4 **HOME CHARGING PILOTS?**

5 A. Yes, we conducted several benefit and cost tests to review the cost-effectiveness of
6 the Company’s pilots. The Benefit Cost Analysis (BCA) is performed from the perspective
7 of several stakeholders: Company’s customers who do not participate in the program (Non-
8 participating utility customers), the Company’s customers who do enroll (Participating
9 customers who enroll in the pilots and install EV charging equipment through the
10 Company’s pilots), the Company and all Pennsylvanians.

11

12 **Q. WHAT DID THE BCA CONCLUDE FOR THE FLEET AND HOME CHARGING**
13 **PILOTS?**

14 A. Both pilots prove to be highly cost-effective from many perspectives. The
15 individual tests, as described below, result in a benefit to cost ratio. All tests for both
16 pilots exceeded a benefit cost ratio of 0.85 and were as high as 1.83. As a result, these
17 pilots are not only supporting the growth of EVs in the Company’s service territory as
18 described by Witness Oleksak, but all stakeholders also benefit to some degree from the
19 programs.

20

21 **Q. PLEASE DESCRIBE WHAT BENEFIT COST ANALYSES ARE AND HOW**
22 **THEY ARE USED IN THIS CONTEXT.**

23 A. Benefit cost analyses are used to evaluate the relationship between costs and
24 benefits of investments made by utilities or customers to manage electricity use behind

1 the customer's meter. The methodologies within the benefit cost analyses generate a
2 series of discounted cash flows related to different components of benefits or costs.
3 Whether any of these discounted cashflows are considered benefits or costs is determined
4 by the perspective of the test. For example, if the test is from the perspective of the
5 participating customer, the benefits are the reductions in gasoline fuel costs while costs
6 are any expenditures the customer must make as part of the program as well as increased
7 energy bills resulting from EV charging. Conversely, this same discounted cash flow for
8 increased energy bills is a benefit to non-participating customers and the utility.

9 The results of a benefit cost analysis are a series of metrics that show the net
10 benefits of an investment, in net present value terms, as well as a ratio of absolute value
11 of benefits to absolute value of costs. The former metric indicates the magnitude net
12 benefits, which are benefits less costs. If the value is positive, the investment is yielding
13 a positive "return" relative to similar investments. The latter metric provides an
14 indication of the level of benefits relative to costs. Specifically, a ratio close to 1
15 indicates the value of costs and benefits are nearly equal, while a number far greater than
16 1 provides insights that the costs are much lower than benefits (and conversely a value far
17 less than 1 indicates the costs are much larger than benefits).

18
19 **Q. DID YOU USE A STANDARDIZED METHODOLOGY FOR THE BENEFIT**
20 **COST ANALYSIS?**

21 A. Yes. Our methodology was based on the "California Standard Practice Manual
22 Economic Analysis of Demand-Side Programs and Projects," October 2001 (Standard
23 Practice Manual or "Manual"). The methodology established in that manual is widely
24 used to evaluate customer programs. Additionally, we used the Total Resource Cost

1 (TRC) Test guidance from the PA PUC for Act 129 Energy Efficiency and Demand
2 Response programs to align with current practices in Pennsylvania. The Commission’s
3 guidance was initially established in 2009 and the most recent updates were made in
4 December 2019. (2021 TRC Test Final Order⁷). That guidance also refers to and builds
5 on the “California Standard Practice Manual” for Pennsylvania’s Act 129 energy
6 efficiency programs.

7
8 **Q. WHY IS THIS METHODOLOGY ACCEPTABLE FOR USE IN EVALUATING**
9 **THE COMPANY’S ELECTRIC VEHICLE PILOTS?**

10 A. The California Standard Practice Manual establishes, on page 2, the definition of
11 DSM Categories and Programs as follows:

12 This manual employs the use of general program categories that distinguish
13 between different types of demand-side management programs, conservation,
14 load management, fuel substitution, load building and self-generation.
15 Conservation programs reduce electricity and/or natural gas consumption during
16 all or significant portions of the year. ‘Conservation’ in this context includes all
17 ‘energy efficiency improvements’. An energy efficiency improvement can be
18 defined as reduced energy use for a comparable level of service, resulting from
19 the installation of an energy efficiency measure or the adoption of an energy
20 efficiency practice. Level of service may be expressed in such ways as the volume
21 of a refrigerator, temperature levels, production output of a manufacturing
22 facility, or lighting level per square foot. Load management programs may either
23 reduce electricity peak demand or shift demand from on peak to non-peak
24 periods.

25
26 Fuel substitution and load building programs share the common feature of
27 increasing annual consumption of either electricity or natural gas relative to what
28 would have happened in the absence of the program. This effect is accomplished
29 in significantly different ways, by inducing the choice of one fuel over another
30 (fuel substitution), or by increasing sales of electricity, gas, or electricity and gas
31 (load building).
32

⁷ Pennsylvania Public Utility Commission. Total Resource Cost Test. 2021 TRC Test Final Order.
<https://www.puc.pa.gov/pedocs/1648126.docx>

1 As noted above, the California Standard Practice Manual contemplated the use of
2 the evaluation methodologies and resulting cost benefit tests for assessment of load
3 building programs such as EV charging. In other words, the methodology we are using is
4 consistent with the methodologies outlined in this manual.

5
6 **Q. PLEASE DESCRIBE, AT A HIGH LEVEL, THE BENEFIT COST ANALYSIS**
7 **PERFORMED.**

8 A. As noted above, the Company used the methodology for BCA outlined in the
9 California Standard Practice Manual. This approach involves the review of benefits and
10 costs from the perspective of key stakeholders, also noted above. This was done for each
11 of the Benefit Cost tests as defined in Table 14 below. A detailed explanation of these
12 tests, the quantification of benefits and costs to be included in each test and the
13 application of each benefit or cost to each test is included in Exhibit ME-2.

1

Table 14: Description of Benefit Cost Tests

Test	Abbreviation	Description
Participant Cost Test	PCT	The Participant Cost Test (PCT) is the measure of the quantifiable benefits and costs to the participating customer due to their participation in a program or pilot.
Ratepayer Impact Measure Test	RIM	The Ratepayer Impact Measure (RIM) test measures implications on customer bills or rates due to changes in utility revenues and operating costs caused by the program.
Total Resource Cost Test	TRC	The Total Resource Cost (TRC) test measures the net costs of a program as a resource option based on the total costs of the program, including both the participants' and the utility's costs.
Societal Cost Test	SCT	The Societal Cost Test (SCT) is an expanded view of the TRC that includes additional societal costs and benefits, or externalities, such as monetized emissions increases or decreases.
Utility Cost Test	UCT	The Utility Cost Test (UCT) measures the net costs of a customer program as a resource option based on the costs incurred by the program administrator (including incentive costs) and excluding any net costs incurred by the participant.

2

3 **Q. WHY ARE THE TESTS INCLUDED IN THE STANDARD PRACTICE MANUAL**
4 **APPROPRIATE FOR A BENEFIT COST ANALYSIS FOR THE COMPANY'S**
5 **FLEET CHARGING AND HOME CHARGING PILOTS?**

6 A. The tests outlined in the Standard Practice Manual are widely used in evaluation of
7 other customer programs such as Energy Efficiency and Demand Response programs,
8 which have similar characteristics to EV programs, particularly since customers install
9 behind the meter technologies to change their energy bills. Although Energy Efficiency
10 and Demand Response programs aim to reduce energy bills and EV programs generally
11 increase energy bills, the economic implications and evaluation methodologies are
12 consistent. For example, EV program energy bill increases can be viewed as negative
13 energy savings.

1 Secondly, as noted above, Pennsylvania Act 129 Energy Efficiency and Demand
2 Response programs use the TRC test to determine cost effectiveness of customer programs
3 that impact energy bills.

4
5 **Q. PLEASE SUMMARIZE THE IMPLICATIONS OF THE FLEET PILOT BENEFIT**
6 **COST ANALYSIS.**

7 A. Table 15 shows the results of the BCA for the Fleet Pilot.

8
9 **Table 15: Fleet Pilot BCA Results**

	PCT	RIM	SCT	TRC	UCT
Total Benefits	\$32,262	\$14,656	\$37,072	\$32,262	\$4,994
Total Costs	\$38,179	\$9,430	\$29,420	\$28,076	\$3,149
Net Benefits (Benefits – Costs)	(\$5,917)	\$5,226	\$7,652	\$4,186	\$1,844
Ratio (Benefits/Costs)	0.85	1.55	1.26	1.15	1.59

10
11 The results for the Fleet Pilot analysis show that the PCT is not cost effective for
12 participants who engage in the pilot given that the cost benefit ratio is below 1. Each EV
13 enrolled in the pilot (i.e., as a proxy for each installed charging port) incurs a \$5,917 net
14 cost to the participant over the life of the EV. This is primarily driven by the increase in
15 electricity sales and the EV incremental vehicle cost that are categorized as costs in the
16 PCT. Note that the BCA is based on one vehicle per charge port. If customers are able
17 to optimize and charge more vehicles per port, the economics improve.

18 Next, the RIM test is cost effective with a cost benefit ratio of 1.55. Each EV
19 participant enrolled in the pilot results in a \$5,226 net benefit for Duquesne Light
20 customers. The increase in electricity sales from EV charging exceeds the additional

1 capacity costs the Company incurs, which results in a net benefit for pilot non-participant
2 Duquesne Light customers.

3 The TRC test is also cost effective with a cost benefit ratio of 1.15. Benefits are
4 greater than costs by \$4,186 per EV. Benefits are similar to the PCT and primarily relate
5 to the benefits of EV ownership that avoid gasoline fuel costs and higher O&M of a gas
6 vehicle over the vehicle's lifetime. Costs are slightly greater than these benefits and
7 driven by the additional capacity costs, program administration costs, and incremental
8 vehicle purchase costs.

9 The SCT is cost effective as it is similar to the TRC with the addition of
10 cashflows related to emissions. The benefits from avoided ICEV emissions outweigh the
11 costs of increased emissions from increased generation supply to meet EV charging
12 demands. The SCT cost benefit ratio is 1.26 and each EV results in a net societal benefit
13 of \$7,652.

14 Finally, the UCT is cost effective with a cost benefit ratio of 1.59 and a benefit to
15 the Company of \$1,844 per EV. This is primarily driven by the electricity sales that are
16 greater than the additional capacity costs.

17
18 **Q. PLEASE SUMMARIZE THE IMPLICATIONS OF THE HOME CHARGING**
19 **PILOT BENEFIT COST ANALYSIS.**

20 A. Table 16 shows the results of the BCA for the Home Charging Pilot.

21

1 **Table 16: Home Charging Pilot BCA Results**

	PCT	RIM	SCT	TRC	UCT
Total Benefits	\$13,777	\$2,482	\$15,825	\$13,777	\$2,042
Total Costs	\$8,739	\$2,653	\$8,637	\$8,198	\$1,580
Net Benefits (Benefits – Costs)	\$5,037	(\$171)	\$7,187	\$5,579	\$462
Ratio (Benefits/Costs)	1.58	0.94	1.83	1.68	1.29

2

3 The results for the Home Charging Pilot analysis show that the PCT is cost
 4 effective for participants who engage in the pilot given that the cost benefit ratio is above
 5 1 at a value of 1.58. Each EV enrolled in the pilot results in a \$5,037 net benefit to the
 6 participant over the life of the EV. This is primarily driven by avoiding the costs
 7 associated with ICEV ownership, gasoline fuel and higher O&M costs.

8 Next, the RIM test is not cost effective with a cost benefit ratio of 0.94, below 1.
 9 Each EV enrolled in the pilot incurs a net cost of \$171 for Duquesne Light customers.
 10 This is driven by the increased capacity costs related to EV charging and pilot
 11 administrative costs socialized to the RS rate class (instead of all pilot costs going to pilot
 12 participants). These costs are nearly offset by the increase in electric sales resulting from
 13 EV charging that are a benefit to rate paying customers.

14 The TRC test is cost effective with a cost benefit ratio of 1.68. Each EV enrolled
 15 in the program results in a net benefit of \$5,579. Benefits are similar to the PCT and
 16 primarily relate to the benefits of EV ownership that avoid gasoline fuel costs and higher
 17 O&M over the vehicle’s lifetime. Costs, which are lower in magnitude than the benefits,
 18 are driven by the additional capacity costs, program administration costs, and incremental
 19 vehicle purchase costs.

1 The SCT is cost effective as it is similar to the TRC with the addition of
2 cashflows related to emissions. The benefits from avoided ICEV emissions outweigh the
3 costs of increased emissions from increased generation supply to meet EV charging
4 demands. The SCT cost benefit ratio is 1.83 and each EV results in a net societal benefit
5 of \$7,187.

6 Finally, the UCT is cost effective with a cost benefit ratio of 1.29 and a net benefit
7 to the Company of \$462 per EV. This is primarily driven by the electricity sales that are
8 greater than the additional capacity costs.

9
10 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

11 A. Yes, it does. I reserve the right to supplement my testimony as may be necessary
12 through the course of this proceeding.

EXHIBIT ME-1

SUMMARY OF REVIEW OF COST SHIFTING FOR TYPICAL GL CUSTOMER ON RIDER NO. 16

In assessing Rider No. 16, a review of the cost to serve customer with generation was performed. To do this, the Company reviewed what a customer that has generation offsetting behind-the-meter load would pay if on General Service rate GL. This is because the proposed (and current) GL rate is cost reflective and thus a bill of an average customer on that tariff also represents the Company's cost to serve that customer. This first step in this review was to develop the 'typical customer' profile by taking the total billing demand from GL class divided by the number of customers. This profile is shown below in Table 1. Table 1 also shows the calculation of a typical customer's bill, and thus total cost of service, as if that customer were served completely by the Company.

Table 1: Bill Calculations for 'Typical' GL Customer

Month	Delivered kW (kW)	Min Load (kW)	Contract Demand (kW)	Billed Demand (kW)	Min Bill (\$/Month)	Rate (\$/kW)	Increment al Bill (\$/Month)	Total Bill (\$/Month)
Jan	684	300	852	384	3,675	10.66	4,091	7,766
Feb	645	300	852	345	3,675	10.66	3,678	7,353
Mar	739	300	852	439	3,675	10.66	4,683	8,358
Apr	710	300	852	410	3,675	10.66	4,375	8,050
May	823	300	852	523	3,675	10.66	5,575	9,250
Jun	808	300	852	508	3,675	10.66	5,420	9,095
Jul	846	300	852	546	3,675	10.66	5,817	9,492
Aug	852	300	852	552	3,675	10.66	5,884	9,559
Sep	764	300	852	464	3,675	10.66	4,945	8,620
Oct	770	300	852	470	3,675	10.66	5,014	8,689
Nov	705	300	852	405	3,675	10.66	4,319	7,994
Dec	694	300	852	394	3,675	10.66	4,198	7,873
Total	9,041				44,100		57,999	102,099

As Table 1 shows, the customer's peak demand is 852 kW, and thus, per the GL rate structure, the customer's GL Contract Demand would be set at 50% of that peak, or 426kW. For this rate case, the GL rate proposed is a fixed charge of \$3,675.00 and a demand charge of \$10.66/kW for each additional kilowatt of demand over 300 kilowatts. Using these proposed rates, the customer's bill would total \$102,099 a year. Further, since the total demand for each month never dips below the minimum (i.e. 50% of the contract demand), the customer pays the minimum bill plus the demand charge on volumes greater than 300kW.

To estimate the bill a customer would pay if it installed generation, the Company first assumed the level of generation installed equaled the customer's maximum or 852kW. This was to create the most direct example to understand the differences in bills between Rider No. 16 and Rate GL. The calculation of a customer's bill on Rate GL with generation of 852 kW is shown in Table 2.

Table 2: Bill Calculations for 'Typical' GL Customer with On-site Generation

Month	Generation (kW)	Delivered kW (kW)	Min Load (kW)	Contract Demand (kW)	Billed Demand (kW)	Min Bill (\$/Mont)	Rate (\$/kW)	Incremental Bill (\$/Mont)	Total Bill (\$/Month)
Jan	852	0	300	852	126	3,675	10.66	1,343	5,018
Feb	852	0	300	852	126	3,675	10.66	1,343	5,018
Mar	852	0	300	852	126	3,675	10.66	1,343	5,018
Apr	852	0	300	852	126	3,675	10.66	1,343	5,018
May	852	0	300	852	126	3,675	10.66	1,343	5,018
Jun	852	0	300	852	126	3,675	10.66	1,343	5,018
Jul	0	846	300	852	546	3,675	10.66	5,817	9,492
Aug	0	852	300	852	552	3,675	10.66	5,884	9,559
Sep	852	0	300	852	126	3,675	10.66	1,343	5,018
Oct	852	0	300	852	126	3,675	10.66	1,343	5,018
Nov	852	0	300	852	126	3,675	10.66	1,343	5,018
Dec	852	0	300	852	126	3,675	10.66	1,343	5,018
Total		1,698				44,100		25,129	69,229

Table 2 shows the calculation of the customer's bill assuming the customer experiences a maintenance outage in the two highest load months (July and August).

Under the proposed GL rate, the customer would pay \$69,229 per year. This is driven by the requirement to pay the minimum bill of \$3,675 per month plus paying additional minimum charges of the difference in 50% of the GL Contract Demand charges and minimum load of 300kW times the demand rate of \$10.66, or \$1,343 per month. The customer also pays \$10.66/kW for the actual delivered kW in June and July. Together this results in additional per kW costs of \$25,129 for those two months.

By comparison, assume this customer selected Rider No. 16. In this case, if a customer takes Supplementary Service under GL rate, they pay a minimum of charge for the first 300kW. To minimize their bill under Rider No. 16, the customer is unlikely to build a generation facility equal to maximum use but rather target generator size that is equal to the customer's maximum annual demand and the minimum amount to of 300 kW. Therefore, the customer's generation unit would be 552 kW, as would their Contract Demand under Rider No. 16. In this scenario the customer pays minimum bill for Supplementary Services of \$44,100 and Rider No. 16 charges of \$16,560 for a total of \$60,660, or 12% less than their alternative on GL Rate.

It should be noted that a customer with behind the meter generation can reduce their 'Supplementary Demand' requirements to less than 300 kW. In this case it would install a 645 kW generator and request Supplementary Demand service up to 207 kW under General Service Rate GM > 25. As a result, the customer would avoid the minimum payment while paying a nominal (\$76/month) customer charge, volumetric charges on energy delivery services (\$0.012661/kWh) as well as a demand charge of \$7.89 kW. In this case the customer would then pay a slightly more annually, or

\$19,350, for Rider No. 16 service at a contract demand of 645 kW while most likely experiencing a lower bill than receiving 300 kW of Supplementary Service under GL).

Another scenario was run where the customer experiences an outage during the lowest demand months, or February and March. In this example, the customer would pay \$59,887 a year on Rate GL, the cost reduction coming from paying less for the delivered demand (difference between July and August demand versus February and March) of \$3,339. In this case the customer pays about the same under Rider No. 16 charges of \$16,560 for a total of \$60,660, about the same as if they were on GL rate.

The above examples show that no matter how much the customer on Rider 16 uses the Company's delivery services, they pay the same amount, regardless of whether the customer demands Back-Up service during the higher volume months of June and July or the actual level of demand used (e.g., max of 852 kW in July versus 739 kW in March).

These examples also demonstrate that customers with behind the meter generation have several opportunities to avoid costs to serve. Specifically, in all scenarios the *typical* customer pays either the same amount or less depending on the operations of their generator and choice of Supplementary Service. The Company acknowledges that there are scenarios where a customer would be better off on the GL rate rather than Rider No. 16. In those cases, the customer would choose GL service rather than Rider No. 16. However, this review presented above does shed light on the fact that these customers can 'select' a rate option that allows them to avoid paying their full cost of service because that optional rate is not reflective of cost of service. That is, because Rider No. 16 does not follow cost causation principles, the offering enables

some customers the opportunity to arbitrage rates and thus avoid costs, shifting those costs to other customers.

EXHIBIT ME-2

ELECTRIC VEHICLE BENEFIT COST ASSESSMENT SUMMARY

This exhibit describes, in detail, each benefit cost test, the designation of costs and benefits to each test and the quantification of each benefit and cost.

BENEFIT COST TEST DESCRIPTIONS

As noted in Witness Everett's testimony, there are five benefit costs test included in this study:

- The Participant Cost Test (PCT) is the measure of the quantifiable benefits and costs to the customer due to participation in a program. Since many customers do not base their decision to participate in a program entirely on quantifiable variables, this test cannot be a complete measure of the benefits and costs of a program to a customer.
- The Ratepayer Impact Measure (RIM) test measures what happens to customer bills or rates due to changes in utility revenues and operating costs caused by the program. Rates will go down if the change in revenues from the program is greater than the change in utility costs. Conversely, rates or bills would go up if revenues collected after program implementation are less than the total costs incurred by the utility in implementing the program. This test indicates the direction and magnitude of the expected change in customer bills or rate levels.
- The Total Resource Cost (TRC) test measures the net benefits or costs of the customer resource option (i.e., EV charging). Using the identified cashflows as the basis for benefits and costs, the benefits calculated in the TRC test are the avoided generation supply costs, the reduction in transmission, distribution, generation, and capacity costs valued at marginal cost for the periods when there is a load reduction. The costs in this test are the program costs paid by both the utility and the participants plus the increase in supply costs for the periods in which load is increased. Thus, all equipment costs,

installation, operation and maintenance (or, changes in O&M), and administration costs, no matter who pays for them, are included in this test. Any tax credits are considered a reduction to costs in this test, if applicable.

- The Societal Cost Test (SCT). The SCT differs from the TRC test in that it includes the effects of externalities (e.g., environmental, emissions, etc.) and excludes tax credit benefits.
- The Utility Cost Test, also known as the Program Administrator Cost Test, measures the net costs of a demand-side management program as a resource option based on the costs incurred by the program administrator, the utility, (including incentive costs) and excluding any net costs incurred by the participant. Note that the UCT provides a detailed perspective of the costs the utility incurs for the program, and thus customers, to include administrative costs and incentives, that typically pass through to customers. A positive UCT indicates that the benefits exceed costs thus have no impact on customers, while a negative indicates that there are incremental costs, thus revenue requirement, resulting from the test.

Because of the interplay among all these tests, it is most important to review the results as a whole rather than focus on any one test.

BENEFIT AND COST COMPONENTS

As noted above, the Company used industry best practices and the “California Standard Practice Manual Economic Analysis of Demand-Side Programs and Projects,”¹ Additionally, the Company referred to Total Resource Cost (TRC) Test guidance from the PA PUC for Act

¹ California Public Utilities Commission. Cost-effectiveness. Standard Practice Manual <https://www.cpuc.ca.gov/general.aspx?id=5267>.

129 Energy Efficiency and Demand Response programs.² These two sources, in addition to expert judgment, guided the cost benefit analysis approaches. Specifically, these guidance sources identify the perspectives and cashflows that inform the various tests which may include direct or indirect economic benefits.

The first step of the analysis methodology involves developing a framework that outlines each benefit and cost and then quantifying each of these benefits and costs. The second step is determining the impacts on different groups of customers (e.g., pilot participants and non-participants), the utility, and the Commonwealth. The last step is then quantifying each of the components of costs and benefits and then quantifying the net benefits (benefits less costs) and benefit to cost ratio (benefits divided by costs) for each stakeholder group noted above.

The Company looked at costs in five key categories. Depending on the test, these categories are considered costs or benefits. Categories may also be excluded from some tests.

- Additional capacity costs
- Electricity sales costs
- Incremental Revenues
- Pilot administrative costs
- Participant vehicle costs
- Externalities

Additional Capacity Costs

The Company used the capacity costs that the utility also uses to determine cost effectiveness for Act 129 Energy Efficiency programs. In the Act 129 context, these are

² Pennsylvania Public Utility Commission. Total Resource Cost Test. <https://www.puc.pa.gov/filing-resources/issues-laws-regulations/act-129/total-resource-cost-test/>

avoided costs. This analysis uses the recently-developed capacity costs that the PA PUC recently approved within the Company's Phase IV Energy Efficiency and Conservation (EE&C) plan, Docket No. M-2020-3020818. Additional capacity costs are discussed in detail below.

Generation Capacity Costs

These are costs to create or procure a kW of capacity to generate energy. Generation related costs include:

- Costs of building capacity to generate the kWh;
- Cost related to maintaining system reliability and voltage control (e.g., Ancillary Services);
- Cost associated with plant operations, such as Criteria Pollutants, CO₂, and other emissions costs; and
- Fuel costs and any related hedging costs.

Transmission Costs

These are costs to deliver a kWh from a generator to the customer's meter within transmission infrastructure. Transmission related costs include:

- Costs of building transmission capacity; and
- Cost related to transmission line losses resulting from moving electricity across generation to the customer.

Distribution costs

These are costs to deliver a kWh from a generator to the customer's meter within distribution infrastructure. Distribution related costs include:

- Costs of building distribution capacity; and

- Cost related to distribution line losses resulting from moving electricity across generation to the customer.

Energy Supply Costs

Energy Supply costs are the costs of the delivered energy supply to the customer's meter. Following Act 129 methodologies, costs are distinguished for six periods during the year: summer peak, summer off-peak, winter peak, winter off-peak, shoulder peak, and shoulder off-peak.

Incremental Revenues

Because adoption of EVs increases electricity use, customers receiving service from the Company increases sales and thus both pay towards variable costs and fixed costs, much like a Community Development rate. These create a benefit equal to the increase in revenues. The Fleet Pilot analysis uses the GM>25, GMH>25, and GL tariffs and the Home Charging Pilot analysis uses the RS tariff.

Pilot Administrative Costs

As previously detailed in the revenue requirement recovery discussion. These are costs associated with administering the pilots and include both capital and expense items. Therefore the costs included in the BCA are include both these costs as well as the costs associated with financing capital. These costs are recovered by both the Company's non-participating customers and the participating customers.

Participant vehicle cost

The costs associated with switching from an internal combustion engine vehicle (ICEV) to an EV. These are separate from pilot monthly charges to participants that are captured under the pilot administrative costs. These include:

- Vehicle costs: The incremental cost of an EV compared to an ICEV.
- O&M costs: The difference in O&M cost over the life of an EV compared to an ICEV.
- Fuel costs: The avoided gasoline costs to fuel an ICEV (note electricity costs paid for are included in participant program costs).

Externalities

The costs associated with changes in vehicle emissions and grid-side generation emissions resulting from changes in consumption. These include:

- Reduced Fuel GHG Emissions: CO₂e avoided emissions related to avoided ICEV gasoline fuel consumption.
- Reduced Fuel Air Pollutants: Non-methane organic gases (NMOG) and NO_x avoided emissions related to avoided ICEV gasoline fuel consumption.
- Increased Electricity GHG Emissions: Incremental CO₂e emissions related to increased utility energy generation to supply EV charging.
- Increased Electricity Air Pollutants: Incremental NO_x emissions related to increased utility energy generation to supply EV charging.

Externalities also include direct impacts from these pilots refer to the creation of economic growth, as measured in conventional economic growth metrics such as an increase in Pennsylvania's Gross Domestic Product ("GDP") and increases in job levels within the Commonwealth. Direct impacts from the pilots implies that the program would be measurably

responsible for creating GDP growth or new jobs while Indirect would be the secondary or tertiary impacts of these pilots on these metrics.

The challenge with including these types of components is that they are extremely difficult to specifically measure and thus must be inferred through economic forecasting methodologies. That is, to measure, one has to be able to determine a “Base Case” what job levels and GDP would have been without the program and then compare that to what the actual job creation and GDP growth. This is not possible for the obvious reason that there is no direct way to compute these metrics for the “Base Case.” Second, even if anecdotal evidence points to job growth or GDP growth, such as the increase in “electric vehicle related” jobs, it is not clear that increase is directly attributed to the Company’s pilots or program versus other efforts encouraged by the Commonwealth or other stakeholders. Lastly, it is important to remember that there may also be negative direct or indirect economic impacts from these pilots that result in higher rates for customers.

Given these challenges in measuring these impacts it is not possible to develop a credible, defensible, and transparent methodology for estimating these impacts.

BENEFIT COST ANALYSIS METHODOLOGY

The benefit cost analysis methodology includes defining 25 value components and specifying the methodology for calculating each. Table 1 below shows each of these components, grouped by the five categories noted above. The costs represent the present value per EV for estimated cashflows.

Benefits and costs are derived on a per-electric vehicle basis where the analysis conservatively assumes one EV per installed charging port. Particularly for the Fleet Pilot, the number of EVs may often exceed the number of charging ports installed, which would amplify the benefits of that program beyond the conservative projections shown below.

Table 1: Benefit cost components

	Component	Fleet Pilot Levelized cost (\$/EV)	Home Charging Pilot Levelized cost (\$/EV)
Col Row	A	B	C
1	Additional Capacity Costs (Generation)	\$726	\$385
2	Transmission Capacity Costs	\$557	\$295
3	Distribution Capacity Costs	\$290	\$154
4	Energy Supply Costs	\$2,254	\$750
5	Increased Electricity Sales Revenue Base Distribution	\$2,508	\$1,719
6	Increased Electricity Sales Revenue Ancillary Riders	\$11,364	\$290
7	Increased Electricity Sales Revenue Supply	\$4,088	\$1,358
8	Increased Electricity Sales Revenue Transmission	\$784	\$473
9	Increased Electricity Sales Revenue Other	\$0	\$0
10	Total - Rev Req - Capital – Socialized	\$5,272	\$842
11	Total - Rev Req - Return on Capital – Socialized	\$1,649	\$170
12	Total - Rev Req - Gross up for Taxes - Socialized	\$852	\$88
13	Total - Rev Req - Expense – Socialized	\$811	\$1,103
14	Total - Rev Req – Capital	\$2,488	\$787
15	Total - Rev Req - Return on Capital	\$837	\$153
16	Total - Rev Req - Gross up for Taxes	\$432	\$79
17	Total - Rev Req – Expense	\$1,492	\$28
18	Avoided Fuel Costs	\$28,776	\$11,625
19	Customer O&M Savings	\$3,486	\$2,152
20	Reduced Fuel GHG Emissions	\$4,733	\$1,996
21	Reduced Fuel Air Pollutants	\$78	\$52
22	Increased Electricity GHG Emissions	\$1,282	\$419
23	Increased Electricity Air Pollutants	\$63	\$20
24	Vehicle Costs	\$14,186	\$3,852
25	Upfront Program Costs ³	\$0	\$0

The component values in Table 1 relied on several sources of information in addition to the previously discussed California Standard Practice Manual, Total Resource Cost (TRC) Test guidance from the Commission for Act 129 Energy Efficiency and Demand Response programs, and the capacity costs sourced from the Company’s Act 129 Energy Efficiency program efforts. Additional sources include but are not limited to the following:

³ Upfront Program Costs reflect an option where enrolled customers can pay for charging equipment at the outset of participation and reduce their monthly participant charges. The analysis assumes no upfront participant costs are incurred; all costs are bundled in the monthly participant charge.

- Company-developed budget assumptions for the pilots. Given that these are pilots, the Company is proposing to cap participant levels, thereby adding more certainty to the overall budget estimations for administrative costs.
- Company-developed throughput assumptions. These include estimated annual energy consumption totals for participating EV charging.
- National Renewable Energy Laboratory (NREL) EV charging profiles.⁴ These profiles are used to distribute the Company's energy consumption estimates to determine peak charging (kW/EV) and what portion of charging occurs during the six previously identified peak periods where energy supply costs vary (summer peak, summer off-peak, winter peak, winter off-peak, shoulder peak, and shoulder off-peak).
- ICEV fuel costs,⁵ fuel efficiency, and estimated year-over-year changes in fuel costs.⁶

For the Fleet sales estimates the Company assumed a blend of GM>25, GMH>25, and GL program participants. Additionally, the Company assumed a blend of vehicle types including light duty trucks, light duty fleet vehicles, medium duty fleet vehicles, and school buses.

The Company developed the cost benefit analysis with 13 years of cashflows for both the Fleet Pilot and Home Charging Pilot analyses. This duration determination is primarily informed by the pilot contract terms and conservative vehicle lifetime assumptions. The duration is the same for both pilots to offer a comparison. This thirteen-year time horizon provides a more conservative measure of program benefits than the fifteen-year maximum time

⁴ US Department of Energy. Energy Efficiency and Renewable Energy. Alternative Fuels Data Center. Landing page for loadshapes and related data (Electric Vehicle Infrastructure Projection Tool). <https://afdc.energy.gov/evi-pro-lite/load-profile>.

⁵ AAA. Gas prices. <https://gasprices.aaa.com/state-gas-price-averages/>.

⁶ EPA. 2020. "The 2020 EPA Automotive Trends Report." <https://nepis.epa.gov/Exe/ZyPDF.cgi/P1010U68.PDF?Dockey=P1010U68.PDF>.

period allowed in the Total Resource Cost Test analysis for Act 129 Energy Efficiency Programs.

The Company also characterized the different customer groups and vehicle types within the pilot. Specifically, the Company's benefit cost analysis developed results that reflect the benefits and costs for a typical EV serviced by the pilot for a typical pilot participant. The Company developed a typical or average participating customer and a typical or average EV for the Fleet Pilot analysis. Additionally, the Company conservatively assumes one EV is serviced by one charger port installed through the pilot.

For the Fleet pilot, an average participating customer represents an assumed weighted average mix of GM>25, GMH>25, and GL customers. This assumed weighted average informs the creation of blended inputs for certain analysis cashflows. Primarily, for example, cashflows characterizing the increased electricity sales resulting from EV charging are dependent on rate class-specific tariffs. Therefore, the Company created increased electricity sales for a typical pilot participant that represents the weighted average mix of those tariffs.

Similarly for the Fleet pilot, an average vehicle type represents an assumed weighted average mix of light duty trucks, light duty fleet vehicles, medium duty fleet vehicles, and school buses. This assumed weighted average informs the creation of blended inputs for certain analysis cashflows. For example, cashflows representing avoided vehicle fuel costs, avoided vehicle O&M costs, and increased electricity sales related to differing charging requirements for the different vehicle types. Therefore, the Company created impacts for the given cashflow using weighted average values for the inputs needed to calculate a result. As a final example, the incremental vehicle cost, which is a cost in the PCT, TRC, and SCT, represents the weighted average incremental vehicle cost for the four vehicle types previously mentioned.

It is important to note that the Home Charging Pilot analysis assumes all participating customers are from the RS customer class. Additionally, all EVs are assumed light duty vehicles for personal use.

ASSIGNMENT OF BENEFITS AND COSTS TO EACH TEST

Benefits and costs are assigned in each BCA test as identified in the chart below. These assignments are consistent and apply to both the Fleet and Home Charging analyses.

	Component	PCT	RIM	SCT	TRC	UCT
Col Row	A	B	C	D	E	F
1	Additional Capacity Costs	N/A	N/A	Cost	Cost	N/A
2	Transmission Capacity Costs	N/A	Cost	Cost	Cost	Cost
3	Distribution Capacity Costs	N/A	Cost	Cost	Cost	Cost
4	Energy Supply Costs	N/A	N/A	Cost	Cost	N/A
5	Increased Electricity Sales Revenue Base Distribution	Cost	Benefit	N/A	N/A	Benefit
6	Increased Electricity Sales Revenue Ancillary Riders	Cost	Benefit	N/A	N/A	N/A
7	Increased Electricity Sales Revenue Supply	Cost	N/A	N/A	N/A	N/A
8	Increased Electricity Sales Revenue Transmission	Cost	Benefit	N/A	N/A	N/A
9	Increased Electricity Sales Revenue Other	Cost	Benefit	N/A	N/A	N/A
10	Total - Rev Req - Capital – Socialized	N/A	Cost	Cost	Cost	N/A
11	Total - Rev Req - Return on Capital – Socialized	N/A	Cost	N/A	N/A	Benefit
12	Total - Rev Req - Gross up for Taxes - Socialized	N/A	Cost	N/A	N/A	N/A
13	Total - Rev Req - Expense – Socialized	N/A	Cost	Cost	Cost	Cost
14	Total - Rev Req – Capital	Cost	N/A	Cost	Cost	N/A
15	Total - Rev Req - Return on Capital	Cost	N/A	N/A	N/A	Benefit
16	Total - Rev Req - Gross up for Taxes	Cost	N/A	N/A	N/A	N/A
17	Total - Rev Req – Expense	Cost	N/A	Cost	Cost	Cost
18	Avoided Fuel Costs	Benefit	N/A	Benefit	Benefit	N/A

19	Customer O&M Savings	Benefit	N/A	Benefit	Benefit	N/A
20	Reduced Fuel GHG Emissions	N/A	N/A	Benefit	N/A	N/A
21	Reduced Fuel Air Pollutants	N/A	N/A	Benefit	N/A	N/A
22	Increased Electricity GHG Emissions	N/A	N/A	Cost	N/A	N/A
23	Increased Electricity Air Pollutants	N/A	N/A	Cost	N/A	N/A
24	Vehicle Costs	Cost	N/A	Cost	Cost	N/A
25	Upfront Program Costs ⁷	Cost	N/A	Cost	Cost	N/A

The final step is to sum up the present value benefits and costs separately for each test and compute two metrics for each. First is the net benefit, which is the difference between benefits and costs. The second is the benefit cost ratio, which divides costs into benefits. In this case, a program is assumed to pass a test if it has a benefit to cost ratio of close to or greater than 1. The final results are contained in the direct testimony of witness Everett, DLC St. No. 17.

⁷ Upfront Program Costs reflect an option where enrolled customers can pay for charging equipment at the outset of participation and reduce their monthly participant charges. The analysis assumes no upfront participant costs are incurred; all costs are bundled in the monthly participant charge.

Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 6
Jurisdictional Separation Study and
Allocated Cost of Service Study

BOOK 10

**Duquesne Light Company
Distribution Rate Case
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Part II - Primary Statements of Rate Base & Operating Income

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Confidential Testimony and Exhibits

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year

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Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Jurisdictional Separation

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	25	0	82
4	SW- Plant/ OM	303P	0	None	0	0	0	0
5	SW- Customer-related	303C	219,001	Dist	0	0	0	219,001
6	SW- Labor-related	303L	0	None	0	0	0	0
7	SW- AMI	303AMI	62,331	Dist	0	0	0	62,331
8	Software- RB / CIP/Cyber	303F	115,627	Plant	0	26,620	23	88,984
9	Intangible Plant		<u>397,066</u>		<u>0</u>	<u>26,645</u>	<u>23</u>	<u>370,398</u>
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	1,122,826	Tran	0	1,122,826	0	0
13	Transmission Plant	350-359	<u>1,122,826</u>		<u>0</u>	<u>1,122,826</u>	<u>0</u>	<u>0</u>
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	23,190	Dist	0	0	0	23,190
17	Structures and Improvements	361	71,327	Dist	0	0	0	71,327
18	Direct Assignment	361	961	Pitcairn	0	0	961	0
19	Station Equipment	362	523,748	Dist	0	0	0	523,748
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	624,016	Dist	0	0	0	624,016
22	OH Conductors and Devices	365	629,457	Dist	0	0	0	629,457
23	UG Conduits- Radial	366	157,950	Dist	0	0	0	157,950
24	UG Conduits- Network	366	30,713	Dist	0	0	0	30,713
25	UG Conduits- URD	366	30,713	Dist	0	0	0	30,713
26	UG Conductors- Radial	367	331,382	Dist	0	0	0	331,382
27	UG Conductors- Network	367	64,435	Dist	0	0	0	64,435
28	UG Conductors- URD	367	64,435	Dist	0	0	0	64,435
29	Line Transformers- OH	368	300,124	Dist	0	0	0	300,124
30	Line Transformers- Radial	368	95,034	Dist	0	0	0	95,034
31	Line Transformers- Network	368	44,726	Dist	0	0	0	44,726
32	Line Transformers- URD	368	50,903	Dist	0	0	0	50,903
33	Services	369	114,962	Dist	0	0	0	114,962
34	Meters	370	151,169	Dist	0	0	0	151,169
35	Street Lighting	373	44,730	Dist	0	0	0	44,730
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	Distribution Plant	360-373	<u>3,367,163</u>		<u>0</u>	<u>0</u>	<u>961</u>	<u>3,366,202</u>
38								

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Jurisdictional Separation

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	390	424,855	Labor	0	73,716	62	351,077
41	General Plant-EV	390EV	1,081	EV	0	0	0	1,081
42	General Plant	389-399	425,936		0	73,716	62	352,158
43								
44	TOTAL UTILITY PLANT		5,312,991		0	1,223,187	1,046	4,088,758
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	256,846	Intang	0	17,236	15	239,596
48	Transmission Plant	108.3	335,205	Tran	0	335,205	0	0
49	Structures and Improvements	108.5	43,772	Dist	0	0	0	43,772
50	Direct Assignment	108.5	255	Pitcairn	0	0	255	0
51	Station Equipment	108.5	189,703	Dist	0	0	0	189,703
52	Poles, Towers and Fixtures	108.5	192,716	Dist	0	0	0	192,716
53	OH Conductors and Devices	108.5	184,533	Dist	0	0	0	184,533
54	UG Conduits	108.5	53,228	Dist	0	0	0	53,228
55	UG Conductors	108.5	136,278	Dist	0	0	0	136,278
56	Line Transformers	108.5	140,769	Dist	0	0	0	140,769
57	Services	108.5	28,630	Dist	0	0	0	28,630
58	Meters	108.5	42,906	Dist	0	0	0	42,906
59	Street Lighting	108.5	25,853	Dist	0	0	0	25,853
60	EV Assets	108EV	143	EV	0	0	0	143
61	General	108.6	178,887	Labor	0	31,038	26	147,822
62	Depreciation Reserve	108	1,809,724		0	383,479	296	1,425,949
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital	131	54,267	OMxSupp	0	8,098	8	46,162
66	Cash Working Capital- Supp	131	13,797	Supp	13,797	0	0	0
67	Materials & Supplies		33,482	M&S	0	7,425	0	26,057
68	Capitalized Pension		96,687	Plant	0	22,260	19	74,408
69	Customer Deposits		(11,163)	Dist	0	0	0	(11,163)
70	ADIT-EV		(53)	EV	0	0	0	(53)
71	ADIT- Transmission	154	(166,107)	Tran	0	(166,107)	0	0
72	ADIT- Distribution	154	(501,992)	PlantxTrans	0	0	(128)	(501,864)
73	ADIT- General	182	(24,073)	Labor	0	(4,177)	(4)	(19,893)
74	Other Rate Base	131-283	(505,155)		13,797	(132,501)	(105)	(386,345)
75								
76	TOTAL RATE BASE		2,998,112		13,797	707,206	645	2,276,464
77			2,998,112	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
78	I. OPERATING AND MAINTENANCE EXPENSES							
79	B. TRANSMISSION EXPENSE							
80	POLR Expense		214,471	Supp	214,471	0	0	0
81	Transmission Expense		12,640	Tran	0	12,640	0	0
82	Transmission Expense		<u>227,111</u>		<u>214,471</u>	<u>12,640</u>	<u>0</u>	<u>0</u>
83								
84	C. DISTRIBUTION EXPENSE							
85	Ops Supv & Engineering	580	9,224	PlantxTrans	0	0	2	9,222
86	Load Dispatching	581	1,050	Dist	0	0	0	1,050
87	Station Expenses	582	352	PlantxTrans	0	0	0	352
88	OH Line Expenses	583	544	PlantxTrans	0	0	0	544
89	UG Line Expenses	584	607	PlantxTrans	0	0	0	607
90	Meter Expenses	586	4,052	PlantxTrans	0	0	1	4,051
91	Customer Installation Expenses	587	2	PlantxTrans	0	0	0	2
92	Misc. Distribution Expenses	588	10,298	PlantxTrans	0	0	3	10,295
93	Rents	589	0	PlantxTrans	0	0	0	0
94	Maint Supv & Engineering	590	(190)	PlantxTrans	0	0	(0)	(190)
95	Maint of Structures	591	99	PlantxTrans	0	0	0	99
96	Maint of Station Equip	592	2,660	PlantxTrans	0	0	1	2,659
97	Maint of OH Lines	593	23,726	PlantxTrans	0	0	6	23,720
98	Maint of UG Lines	594	2,243	PlantxTrans	0	0	1	2,242
99	Maint of Line Transformers	595	29	PlantxTrans	0	0	0	29
100	Maint of Lighting	596	555	Dist	0	0	0	555
101	Maint of Meters	597	391	Dist	0	0	0	391
102	Maint of Misc. Plant	599	74	PlantxTrans	0	0	0	74
103	Oper. & Maint. Exp.	500-599	<u>55,716</u>		<u>0</u>	<u>0</u>	<u>14</u>	<u>55,702</u>
104			55,716		0	0	14	55,702
105	D. CUSTOMER ACCOUNTS AND SERVICE							
106	Supervision	901	13,049	Dist	0	0	0	13,049
107	Meter Reading Exp	902	335	Dist	0	0	0	335
108	Customer Records & Coll	903	1,216	Dist	0	0	0	1,216
109	Uncollectible Accounts	904	14,309	Dist	0	0	0	14,309
110	COVID Uncol, LPC	904	2,951	Dist	0	0	0	2,951
111	Customer Accts. Exp.	901-905	<u>31,860</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>31,860</u>
112								
113	Customer Assistance	908	165	Dist	0	0	0	165
114	COVID Relief	908CV	1,453	Dist	0	0	0	1,453
115	Customer Service Exp.	908-916	<u>1,618</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>1,618</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>33,478</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>33,478</u>

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
117								
118	E. ADMINISTRATIVE AND GENERAL							
119	Admin & Gen Salaries	920	63,866	Labor	0	11,081	9	52,775
120	Office Supp & Exp- Bill Print	921Bill	2,928	Dist	0	0	0	2,928
121	Office Supp & Exp- Other	921	5,517	Labor	0	957	1	4,559
122	Outside Services- Cust Care	923CC	2,017	Dist	0	0	0	2,017
123	Outside Services- HR	923M	1,960	Labor	0	340	0	1,620
124	Outside Services- Other	923	26,462	Labor	0	4,591	4	21,867
125	Property Insurance	924	6,676	Plant	0	1,537	1	5,138
126	Injuries & Damages	925	230	Labor	0	40	0	190
127	Empl Pensions & Benefits	926	5,000	Labor	0	868	1	4,132
128	Regulatory Commission	928	813	Dist	0	0	0	813
129	A&G-EV	930EV	350	EV	0	0	0	350
130	Marketing, Communications	930.1	34	Dist	0	0	0	34
131	Misc. General Plant	930.2	7,437	Labor	0	1,290	1	6,146
132	General Plant Rent	931	3,925	Labor	0	681	1	3,243
133	Misc Genl Plant- Metering	935M	833	Dist	0	0	0	833
134	Misc Genl Plant- Other	935P	11,450	Labor	0	1,987	2	9,461
135	Admin & Genl. Exp.	920-932	139,498		0	23,372	20	116,105
136								
137	Total Operating Expenses		<u>455,803</u>		<u>214,471</u>	<u>36,012</u>	<u>34</u>	<u>205,286</u>
138								
139	II. DEPRECIATION EXPENSE							
140	Intangible- Other	403	18,101	Plant	0	4,167	4	13,930
141	Intangible- Customers	403	34,285	Dist	0	0	0	34,285
142	Intangible- AMI	403	9,758	Dist	0	0	0	9,758
143	Transmission Plant	403	27,084	Tran	0	27,084	0	0
144	Structures and Improvements	403	1,593	Dist	0	0	0	1,593
145	Direct assignment	403	26	Pitcairn	0	0	26	0
146	Station Equipment	403	11,383	Dist	0	0	0	11,383
147	Poles, Towers and Fixtures	403	13,229	Dist	0	0	0	13,229
148	OH Conductors and Devices	403	16,681	Dist	0	0	0	16,681
149	UG Conduits	403	3,071	Dist	0	0	0	3,071
150	UG Conductors	403	12,519	Dist	0	0	0	12,519
151	Line Transformers	403	16,932	Dist	0	0	0	16,932
152	Services	403	2,403	Dist	0	0	0	2,403
153	Meters	403	10,613	Dist	0	0	0	10,613

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
154	Street Lighting	403	1,279	Dist	0	0	0	1,279
155	General / Common Plant	364	25,324	Labor	0	4,394	4	20,926
156	Depr / Amort-EV	403EV	143	EV	0	0	0	143
157	Amort Exp- Reg Assets- Tran		4,286	Tran	0	4,286	0	0
158	Amort Exp- Reg Assets- Dist		12,564	Dist	0	0	0	12,564
159	Depreciation Expense	403	221,274		0	39,931	33	181,309
160								
161	III. TAXES and OTHER							
162	A. GENERAL TAXES							
163	Payroll related	408	8,346	Labor	0	1,448	1	6,897
164	PURTA, Real estate	408.16	1,664	Plant	0	383	0	1,281
165	Capital stock		0	Plant	0	0	0	0
166	Other	408	0	Plant	0	0	0	0
167	General Taxes		10,010		0	1,831	2	8,177
168								
169	B. GROSS RECEIPTS TAX							
170	Gross Receipts tax		50,278	GRT_Rev	13,505	3,848	0	32,924
171	Gross Receipts Tax		50,278		13,505	3,848	0	32,924
172								
173	B. FEDERAL / STATE INCOME TAXES							
174	State Income Tax Expense		12,296	PATax_Pres	57	5,957	(7)	6,290
175	Federal Income Tax Expense		25,299	FedTax_Pres	132	12,714	(16)	12,470
176	Income Taxes	409-411	37,595		189	18,670	(24)	18,759
177	Total Taxes	408-411	97,883		13,694	24,350	(22)	59,861
178								
179	TOTAL EXPENSES		774,959		228,165	100,293	45	446,456
180								
181	IV. OPERATING REVENUES at Present Rates							
182	Distribution Revenue		550,379	Dist	0	0	0	550,379
183	Transmission Revenue		160,861	Tran	0	160,861	0	0
184	POLR Revenue		227,343	Supp	227,343	0	0	0
185	Forfeited Discounts		3,916	Dist	0	0	0	3,916
186	Misc Service Revenue		2,299	Dist	0	0	0	2,299
187	Rent For Electric Property		11,788	Dist	0	0	0	11,788
188	Other Electric Revenues		2,579	Other_Rev	1,560	1,019	0	0
189	Operating Revenues		959,165		228,903	161,880	0	568,382
190								
191	TOTAL EXPENSES		774,959		228,165	100,293	45	446,456
192	V. NET INCOME at Present Rates		184,206		738	61,587	(45)	121,926
193			184,206	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
194	SUMMARY REPORT							
195	OPERATING REVENUES							
196	Utility Revenues	440-446	942,499		227,343	160,861	0	554,295
197	Other Operating Revenues	450-456	16,666		1,560	1,019	0	14,087
198	Total Operating Revenues		959,165		228,903	161,880	0	568,382
199								
200	OPERATING EXPENSES							
201	Distribution / Transmission	580-599	282,827		214,471	12,640	14	55,702
202	Customer Acctg & Service	901-919	33,478		0	0	0	33,478
203	Admin & General	920-932	139,498		0	23,372	20	116,105
204	Total Operating Expenses		455,803		214,471	36,012	34	205,286
205								
206	Depreciation Expense	403	221,274		0	39,931	33	181,309
207	Taxes Other Than Income Tax / Other	408	60,288		13,505	5,680	2	41,102
208	INCOME BEFORE INCOME TAXES		221,801		927	80,257	(68)	140,685
209	Income Taxes	409-411	37,595		189	18,670	(24)	18,759
210	NET INCOME		184,206		738	61,587	(45)	121,926
211	RATE BASE		2,998,112		13,797	707,206	645	2,276,464
212	Return on Rate Base		6.1441%		5.3%	8.7%	(6.9%)	5.4%
213			16.9%		20.4%	23.3%	34.6%	13.3%
214	REVENUE REQUIREMENTS							
215	Target Rate of Return		7.840%					7.84%
216	Rate Base		2,998,112					2,276,464
217								
218	Operating expenses		440,681					190,164
219	Uncollectibles expense		15,312					15,437
220	Depreciation expense		221,274					181,309
221	Regulatory Commission Expenses		926					926
222	General taxes / Other		10,010					8,177
223	Subtotal- Operating Costs to recover		688,202					396,013
224								
225	Target Return on Rate Base- After taxes		235,052					178,475
226	Income taxes to recover	23.38%	58,256		Gross up factor		40.63%	41,736
227								
228	Subtotal- Rev Req before GRT		981,510					616,224
229	GRT needed	6.30%	54,769		Gross up factor		6.18%	37,918
230	TOTAL REVENUE REQUIREMENT		1,036,279					654,142
231								
232	Revenue at Present rates		959,165					568,382
233	Revenue Excess (Deficiency)		(77,114)					(85,760)

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Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	24	0	83
4	SW- Plant/ OM	303P	0	None	0	0	0	0
5	SW- Customer-related	303C	185,528	Dist	0	0	0	185,528
6	SW- Labor-related	303L	0	None	0	0	0	0
7	SW- AMI	303AMI	52,804	Dist	0	0	0	52,804
8	Software- RB / CIP/Cyber	303F	97,954	Plant	0	22,161	21	75,771
9	Intangible Plant		<u>336,393</u>		0	22,185	21	314,186
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	996,229	Tran	0	996,229	0	0
13	Transmission Plant	350-359	<u>996,229</u>		0	996,229	0	0
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	23,190	Dist	0	0	0	23,190
17	Structures and Improvements	361	69,333	Dist	0	0	0	69,333
18	Direct Assignment	361	961	Pitcairn	0	0	961	0
19	Station Equipment	362	491,613	Dist	0	0	0	491,613
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	596,620	Dist	0	0	0	596,620
22	OH Conductors and Devices	365	576,573	Dist	0	0	0	576,573
23	UG Conduits- Radial	366	105,518	Dist	0	0	0	105,518
24	UG Conduits- Network	366	20,517	Dist	0	0	0	20,517
25	UG Conduits- URD	366	20,517	Dist	0	0	0	20,517
26	UG Conductors- Radial	367	314,652	Dist	0	0	0	314,652
27	UG Conductors- Network	367	61,182	Dist	0	0	0	61,182
28	UG Conductors- URD	367	61,182	Dist	0	0	0	61,182
29	Line Transformers- OH	368	264,241	Dist	0	0	0	264,241
30	Line Transformers- Radial	368	83,672	Dist	0	0	0	83,672
31	Line Transformers- Network	368	39,379	Dist	0	0	0	39,379
32	Line Transformers- URD	368	44,817	Dist	0	0	0	44,817
33	Services	369	102,586	Dist	0	0	0	102,586
34	Meters	370	142,524	Dist	0	0	0	142,524
35	Street Lighting	373	43,252	Dist	0	0	0	43,252
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	Distribution Plant	360-373	<u>3,075,517</u>		0	0	961	3,074,556
38								

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	390	379,379	Labor	0	64,719	64	314,597
41	General Plant-EV	390EV	0	EV	0	0	0	0
42	General Plant	389-399	379,379		0	64,719	64	314,597
43								
44	TOTAL UTILITY PLANT		<u>4,787,518</u>		<u>0</u>	<u>1,083,133</u>	<u>1,046</u>	<u>3,703,339</u>
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	200,604	Intang	0	13,230	13	187,361
48	Transmission Plant	108.3	305,119	Tran	0	305,119	0	0
49	Structures and Improvements	108.5	41,102	Dist	0	0	0	41,102
50	Direct Assignment	108.5	255	Pitcairn	0	0	255	0
51	Station Equipment	108.5	175,564	Dist	0	0	0	175,564
52	Poles, Towers and Fixtures	108.5	175,714	Dist	0	0	0	175,714
53	OH Conductors and Devices	108.5	167,483	Dist	0	0	0	167,483
54	UG Conduits	108.5	52,161	Dist	0	0	0	52,161
55	UG Conductors	108.5	118,212	Dist	0	0	0	118,212
56	Line Transformers	108.5	125,297	Dist	0	0	0	125,297
57	Services	108.5	39,909	Dist	0	0	0	39,909
58	Meters	108.5	20,532	Dist	0	0	0	20,532
59	Street Lighting	108.5	24,870	Dist	0	0	0	24,870
60	EV Assets	108EV	0	EV	0	0	0	0
61	General	108.6	159,894	Labor	0	27,277	27	132,591
62	Depreciation Reserve	108	<u>1,606,716</u>		<u>0</u>	<u>345,626</u>	<u>295</u>	<u>1,260,796</u>
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital	131	50,372	OMxSupp	0	7,456	8	42,907
66	Cash Working Capital- Supp	131	13,081	Supp	13,081	0	0	0
67	Materials & Supplies		33,482	M&S	0	7,425	0	26,057
68	Capitalized Pension		95,822	Plant	0	21,679	21	74,122
69	Customer Deposits		(11,163)	Dist	0	0	0	(11,163)
70	ADIT-EV		0	EV	0	0	0	0
71	ADIT- Transmission	154	(161,208)	Tran	0	(161,208)	0	0
72	ADIT- Distribution	154	(500,216)	PlantxTrans	0	0	(141)	(500,075)
73	ADIT- General	182	(36,186)	Labor	0	(6,173)	(6)	(30,007)
74	Other Rate Base	131-283	<u>(516,016)</u>		<u>13,081</u>	<u>(130,821)</u>	<u>(118)</u>	<u>(398,158)</u>
75								
76	TOTAL RATE BASE		<u>2,664,786</u>		<u>13,081</u>	<u>606,687</u>	<u>633</u>	<u>2,044,385</u>
77			2,664,786	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
78	I. OPERATING AND MAINTENANCE EXPENSES							
79	B. TRANSMISSION EXPENSE							
80	POLR Expense		203,351	Supp	203,351	0	0	0
81	Transmission Expense		11,917	Tran	0	11,917	0	0
82	Transmission Expense		<u>215,268</u>		<u>203,351</u>	<u>11,917</u>	<u>0</u>	<u>0</u>
83								
84	C. DISTRIBUTION EXPENSE							
85	Ops Supv & Engineering	580	8,378	PlantxTrans	0	0	2	8,376
86	Load Dispatching	581	1,079	Dist	0	0	0	1,079
87	Station Expenses	582	377	PlantxTrans	0	0	0	377
88	OH Line Expenses	583	554	PlantxTrans	0	0	0	554
89	UG Line Expenses	584	505	PlantxTrans	0	0	0	505
90	Meter Expenses	586	4,022	PlantxTrans	0	0	1	4,021
91	Customer Installation Expenses	587	3	PlantxTrans	0	0	0	3
92	Misc. Distribution Expenses	588	9,640	PlantxTrans	0	0	3	9,637
93	Rents	589	0	PlantxTrans	0	0	0	0
94	Maint Supv & Engineering	590	(368)	PlantxTrans	0	0	(0)	(368)
95	Maint of Structures	591	93	PlantxTrans	0	0	0	93
96	Maint of Station Equip	592	3,181	PlantxTrans	0	0	1	3,180
97	Maint of OH Lines	593	25,588	PlantxTrans	0	0	7	25,581
98	Maint of UG Lines	594	2,710	PlantxTrans	0	0	1	2,709
99	Maint of Line Transformers	595	26	PlantxTrans	0	0	0	26
100	Maint of Lighting	596	623	Dist	0	0	0	623
101	Maint of Meters	597	343	Dist	0	0	0	343
102	Maint of Misc. Plant	599	81	PlantxTrans	0	0	0	81
103	Oper. & Maint. Exp.	500-599	<u>56,835</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>56,820</u>
104			56,835		0	0	15	56,820
105	D. CUSTOMER ACCOUNTS AND SERVICE							
106	Supervision	901	13,710	Dist	0	0	0	13,710
107	Meter Reading Exp	902	375	Dist	0	0	0	375
108	Customer Records & Coll	903	1,226	Dist	0	0	0	1,226
109	Uncollectible Accounts	904	11,748	Dist	0	0	0	11,748
110	COVID Uncol, LPC	904	0	Dist	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>27,059</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>27,059</u>
112								
113	Customer Assistance	908	(947)	Dist	0	0	0	(947)
114	COVID Relief	908CV	0	Dist	0	0	0	0
115	Customer Service Exp.	908-916	<u>(947)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>(947)</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>26,112</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>26,112</u>

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Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
117								
118	E. ADMINISTRATIVE AND GENERAL							
119	Admin & Gen Salaries	920	53,035	Labor	0	9,047	9	43,979
120	Office Supp & Exp- Bill Print	921Bill	2,353	Dist	0	0	0	2,353
121	Office Supp & Exp- Other	921	2,732	Labor	0	466	0	2,265
122	Outside Services- Cust Care	923CC	2,004	Dist	0	0	0	2,004
123	Outside Services- HR	923M	1,947	Labor	0	332	0	1,615
124	Outside Services- Other	923	26,292	Labor	0	4,485	4	21,802
125	Property Insurance	924	5,597	Plant	0	1,266	1	4,330
126	Injuries & Damages	925	228	Labor	0	39	0	189
127	Empl Pensions & Benefits	926	5,000	Labor	0	853	1	4,146
128	Regulatory Commission	928	813	Dist	0	0	0	813
129	A&G-EV	930EV	0	EV	0	0	0	0
130	Marketing, Communications	930.1	(54)	Dist	0	0	0	(54)
131	Misc. General Plant	930.2	9,422	Labor	0	1,607	2	7,813
132	General Plant Rent	931	3,888	Labor	0	663	1	3,224
133	Misc Genl Plant- Metering	935M	806	Dist	0	0	0	806
134	Misc Genl Plant- Other	935P	11,084	Labor	0	1,891	2	9,192
135	Admin & Genl. Exp.	920-932	125,148		0	20,650	20	104,477
136								
137	Total Operating Expenses		423,363		203,351	32,567	36	187,409
138								
139	II. DEPRECIATION EXPENSE							
140	Intangible- Other	403	16,877	Plant	0	3,818	4	13,055
141	Intangible- Customers	403	31,965	Dist	0	0	0	31,965
142	Intangible- AMI	403	9,098	Dist	0	0	0	9,098
143	Transmission Plant	403	23,356	Tran	0	23,356	0	0
144	Structures and Improvements	403	1,462	Dist	0	0	0	1,462
145	Direct assignment	403	28	Pitcairn	0	0	28	0
146	Station Equipment	403	10,803	Dist	0	0	0	10,803
147	Poles, Towers and Fixtures	403	13,245	Dist	0	0	0	13,245
148	OH Conductors and Devices	403	15,683	Dist	0	0	0	15,683
149	UG Conduits	403	2,022	Dist	0	0	0	2,022
150	UG Conductors	403	12,236	Dist	0	0	0	12,236
151	Line Transformers	403	14,951	Dist	0	0	0	14,951
152	Services	403	1,713	Dist	0	0	0	1,713
153	Meters	403	11,516	Dist	0	0	0	11,516

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
154	Street Lighting	403	1,246	Dist	0	0	0	1,246
155	General / Common Plant	364	20,030	Labor	0	3,417	3	16,610
156	Depr / Amort-EV	403EV	0	EV	0	0	0	0
157	Amort Exp- Reg Assets- Tran		1,462	Tran	0	1,462	0	0
158	Amort Exp- Reg Assets- Dist		7,824	Dist	0	0	0	7,824
159	Depreciation Expense	403	195,517		0	32,053	35	163,429
160								
161	III. TAXES and OTHER							
162	A. GENERAL TAXES							
163	Payroll related	408	7,015	Labor	0	1,197	1	5,817
164	PURTA, Real estate	408.16	1,539	Plant	0	348	0	1,190
165	Capital stock		0	Plant	0	0	0	0
166	Other	408	118	Plant	0	27	0	91
167	General Taxes		8,672		0	1,572	2	7,099
168								
169	B. GROSS RECEIPTS TAX							
170	Gross Receipts tax		48,766	GRT_Rev	12,870	8,400	0	27,496
171	Gross Receipts Tax		48,766		12,870	8,400	0	27,496
172								
173	B. FEDERAL / STATE INCOME TAXES							
174	State Income Tax Expense		7,784	PATax_Pres	129	4,454	(7)	3,207
175	Federal Income Tax Expense		27,405	FedTax_Pres	337	11,113	(17)	15,972
176	Income Taxes	409-411	35,189		466	15,568	(24)	19,179
177	Total Taxes	408-411	92,627		13,336	25,539	(23)	53,774
178								
179	TOTAL EXPENSES		711,507		216,687	90,160	48	404,612
180								
181	IV. OPERATING REVENUES at Present Rates							
182	Distribution Revenue		545,406	Dist	0	0	0	545,406
183	Transmission Revenue		140,552	Tran	0	140,552	0	0
184	POLR Revenue		216,735	Supp	216,735	0	0	0
185	Forfeited Discounts		1,050	Dist	0	0	0	1,050
186	Misc Service Revenue		1,548	Dist	0	0	0	1,548
187	Rent For Electric Property		11,098	Dist	0	0	0	11,098
188	Other Electric Revenues		2,428	Other_Rev	1,393	1,035	0	0
189	Operating Revenues		918,817		218,128	141,587	0	559,102
190								
191	TOTAL EXPENSES		711,507		216,687	90,160	48	404,612
192	V. NET INCOME at Present Rates		207,310		1,441	51,427	(48)	154,490
193			207,310	Check				

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Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
194	SUMMARY REPORT							
195	OPERATING REVENUES							
196	Utility Revenues	440-446	903,743		216,735	140,552	0	546,456
197	Other Operating Revenues	450-456	15,074		1,393	1,035	0	12,646
198	Total Operating Revenues		918,817		218,128	141,587	0	559,102
199								
200	OPERATING EXPENSES							
201	Distribution / Transmission	580-599	272,103		203,351	11,917	15	56,820
202	Customer Acctg & Service	901-919	26,112		0	0	0	26,112
203	Admin & General	920-932	125,148		0	20,650	20	104,477
204	Total Operating Expenses		423,363		203,351	32,567	36	187,409
205								
206	Depreciation Expense	403	195,517		0	32,053	35	163,429
207	Taxes Other Than Income Tax / Other	408	57,438		12,870	9,972	2	34,595
208	INCOME BEFORE INCOME TAXES		242,499		1,907	66,995	(73)	173,669
209	Income Taxes	409-411	35,189		466	15,568	(24)	19,179
210	NET INCOME		<u>207,310</u>		<u>1,441</u>	<u>51,427</u>	<u>(48)</u>	<u>154,490</u>
211	RATE BASE		<u>2,664,786</u>		<u>13,081</u>	<u>606,687</u>	<u>633</u>	<u>2,044,385</u>
212	Return on Rate Base		7.7796%		11.0%	8.5%	(7.6%)	7.6%
213			14.5%		24.5%	23.2%	33.3%	11.0%
214	REVENUE REQUIREMENTS							
215	Target Rate of Return		7.840%					7.84%
216	Rate Base		2,664,786					2,044,385
217								
218	Operating expenses		410,802					174,848
219	Uncollectibles expense		11,780					11,863
220	Depreciation expense		195,517					163,429
221	Regulatory Commission Expenses		817					817
222	General taxes / Other		8,672					7,099
223	Subtotal- Operating Costs to recover		627,588					358,055
224								
225	Target Return on Rate Base- After taxes		208,919					160,280
226	Income taxes to recover	13.43%	35,842		Gross up factor		40.63%	21,532
227								
228	Subtotal- Rev Req before GRT		872,349					539,867
229	GRT needed	5.31%	48,910		Gross up factor		6.18%	28,007
230	TOTAL REVENUE REQUIREMENT		<u>921,259</u>					<u>567,874</u>
231								
232	Revenue at Present rates		918,817					559,102
233	Revenue Excess (Deficiency)		<u>(2,442)</u>					<u>(8,772)</u>

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	24	0	83
4	SW- Plant/ OM	303P	0	None	0	0	0	0
5	SW- Customer-related	303C	220,145	Dist	0	0	0	220,145
6	SW- Labor-related	303L	0	None	0	0	0	0
7	SW- AMI	303AMI	62,656	Dist	0	0	0	62,656
8	Software- RB / CIP/Cyber	303F	116,231	Plant	0	26,117	24	90,090
9	Intangible Plant		<u>399,139</u>		<u>0</u>	<u>26,141</u>	<u>24</u>	<u>372,974</u>
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	1,046,778	Tran	0	1,046,778	0	0
13	Transmission Plant	<u>350-359</u>	<u>1,046,778</u>		<u>0</u>	<u>1,046,778</u>	<u>0</u>	<u>0</u>
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	23,190	Dist	0	0	0	23,190
17	Structures and Improvements	361	70,130	Dist	0	0	0	70,130
18	Direct Assignment	361	961	Pitcairn	0	0	961	0
19	Station Equipment	362	516,860	Dist	0	0	0	516,860
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	597,387	Dist	0	0	0	597,387
22	OH Conductors and Devices	365	603,286	Dist	0	0	0	603,286
23	UG Conduits- Radial	366	141,870	Dist	0	0	0	141,870
24	UG Conduits- Network	366	27,586	Dist	0	0	0	27,586
25	UG Conduits- URD	366	27,586	Dist	0	0	0	27,586
26	UG Conductors- Radial	367	319,874	Dist	0	0	0	319,874
27	UG Conductors- Network	367	62,198	Dist	0	0	0	62,198
28	UG Conductors- URD	367	62,198	Dist	0	0	0	62,198
29	Line Transformers- OH	368	286,517	Dist	0	0	0	286,517
30	Line Transformers- Radial	368	90,726	Dist	0	0	0	90,726
31	Line Transformers- Network	368	42,699	Dist	0	0	0	42,699
32	Line Transformers- URD	368	48,596	Dist	0	0	0	48,596
33	Services	369	111,371	Dist	0	0	0	111,371
34	Meters	370	145,983	Dist	0	0	0	145,983
35	Street Lighting	373	43,887	Dist	0	0	0	43,887
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	Distribution Plant	<u>360-373</u>	<u>3,236,093</u>		<u>0</u>	<u>0</u>	<u>961</u>	<u>3,235,132</u>
38								

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	390	407,908	Labor	0	70,763	62	337,083
41	General Plant-EV	390EV	0	EV	0	0	0	0
42	General Plant	389-399	407,908		0	70,763	62	337,083
43								
44	TOTAL UTILITY PLANT		<u>5,089,918</u>		<u>0</u>	<u>1,143,682</u>	<u>1,047</u>	<u>3,945,189</u>
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	226,582	Intang	0	14,839	14	211,729
48	Transmission Plant	108.3	318,882	Tran	0	318,882	0	0
49	Structures and Improvements	108.5	42,457	Dist	0	0	0	42,457
50	Direct Assignment	108.5	255	Pitcairn	0	0	255	0
51	Station Equipment	108.5	179,163	Dist	0	0	0	179,163
52	Poles, Towers and Fixtures	108.5	183,777	Dist	0	0	0	183,777
53	OH Conductors and Devices	108.5	175,283	Dist	0	0	0	175,283
54	UG Conduits	108.5	51,775	Dist	0	0	0	51,775
55	UG Conductors	108.5	127,615	Dist	0	0	0	127,615
56	Line Transformers	108.5	131,617	Dist	0	0	0	131,617
57	Services	108.5	33,146	Dist	0	0	0	33,146
58	Meters	108.5	31,971	Dist	0	0	0	31,971
59	Street Lighting	108.5	25,364	Dist	0	0	0	25,364
60	EV Assets	108EV	0	EV	0	0	0	0
61	General	108.6	165,211	Labor	0	28,661	25	136,525
62	Depreciation Reserve	108	<u>1,693,098</u>		<u>0</u>	<u>362,382</u>	<u>294</u>	<u>1,330,422</u>
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital	131	52,789	OMxSupp	0	8,242	8	44,539
66	Cash Working Capital- Supp	131	13,189	Supp	13,189	0	0	0
67	Materials & Supplies		33,482	M&S	0	7,425	0	26,057
68	Capitalized Pension		94,008	Plant	0	21,123	19	72,865
69	Customer Deposits		(11,163)	Dist	0	0	0	(11,163)
70	ADIT-EV		0	EV	0	0	0	0
71	ADIT- Transmission	154	(164,256)	Tran	0	(164,256)	0	0
72	ADIT- Distribution	154	(503,113)	PlantxTrans	0	0	(133)	(502,980)
73	ADIT- General	182	(26,423)	Labor	0	(4,584)	(4)	(21,835)
74	Other Rate Base	131-283	<u>(511,487)</u>		<u>13,189</u>	<u>(132,050)</u>	<u>(110)</u>	<u>(392,516)</u>
75								
76	TOTAL RATE BASE		<u>2,885,333</u>		<u>13,189</u>	<u>649,250</u>	<u>643</u>	<u>2,222,251</u>
77			2,885,333	Check				

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
78	I. OPERATING AND MAINTENANCE EXPENSES							
79	B. TRANSMISSION EXPENSE							
80	POLR Expense		205,022	Supp	205,022	0	0	0
81	Transmission Expense		12,762	Tran	0	12,762	0	0
82	Transmission Expense		<u>217,784</u>		<u>205,022</u>	<u>12,762</u>	<u>0</u>	<u>0</u>
83								
84	C. DISTRIBUTION EXPENSE							
85	Ops Supv & Engineering	580	9,264	PlantxTrans	0	0	2	9,262
86	Load Dispatching	581	1,035	Dist	0	0	0	1,035
87	Station Expenses	582	354	PlantxTrans	0	0	0	354
88	OH Line Expenses	583	537	PlantxTrans	0	0	0	537
89	UG Line Expenses	584	596	PlantxTrans	0	0	0	596
90	Meter Expenses	586	3,995	PlantxTrans	0	0	1	3,994
91	Customer Installation Expenses	587	2	PlantxTrans	0	0	0	2
92	Misc. Distribution Expenses	588	10,397	PlantxTrans	0	0	3	10,394
93	Rents	589	0	PlantxTrans	0	0	0	0
94	Maint Supv & Engineering	590	(187)	PlantxTrans	0	0	(0)	(187)
95	Maint of Structures	591	98	PlantxTrans	0	0	0	98
96	Maint of Station Equip	592	2,658	PlantxTrans	0	0	1	2,657
97	Maint of OH Lines	593	24,972	PlantxTrans	0	0	7	24,965
98	Maint of UG Lines	594	2,282	PlantxTrans	0	0	1	2,281
99	Maint of Line Transformers	595	29	PlantxTrans	0	0	0	29
100	Maint of Lighting	596	546	Dist	0	0	0	546
101	Maint of Meters	597	384	Dist	0	0	0	384
102	Maint of Misc. Plant	599	76	PlantxTrans	0	0	0	76
103	Oper. & Maint. Exp.	500-599	<u>57,038</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>57,023</u>
104			57,038		0	0	15	57,023
105	D. CUSTOMER ACCOUNTS AND SERVICE							
106	Supervision	901	13,043	Dist	0	0	0	13,043
107	Meter Reading Exp	902	335	Dist	0	0	0	335
108	Customer Records & Coll	903	1,284	Dist	0	0	0	1,284
109	Uncollectible Accounts	904	11,947	Dist	0	0	0	11,947
110	COVID Uncol, LPC	904	0	Dist	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>26,609</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>26,609</u>
112								
113	Customer Assistance	908	(4,708)	Dist	0	0	0	(4,708)
114	COVID Relief	908CV	0	Dist	0	0	0	0
115	Customer Service Exp.	908-916	<u>(4,708)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,708)</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>21,901</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>21,901</u>

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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
117								
118	E. ADMINISTRATIVE AND GENERAL							
119	Admin & Gen Salaries	920	59,612	Labor	0	10,341	9	49,262
120	Office Supp & Exp- Bill Print	921Bill	2,764	Dist	0	0	0	2,764
121	Office Supp & Exp- Other	921	5,894	Labor	0	1,022	1	4,871
122	Outside Services- Cust Care	923CC	2,140	Dist	0	0	0	2,140
123	Outside Services- HR	923M	2,079	Labor	0	361	0	1,718
124	Outside Services- Other	923	28,073	Labor	0	4,870	4	23,199
125	Property Insurance	924	6,394	Plant	0	1,437	1	4,956
126	Injuries & Damages	925	256	Labor	0	44	0	212
127	Empl Pensions & Benefits	926	5,000	Labor	0	867	1	4,132
128	Regulatory Commission	928	813	Dist	0	0	0	813
129	A&G-EV	930EV	0	EV	0	0	0	0
130	Marketing, Communications	930.1	36	Dist	0	0	0	36
131	Misc. General Plant	930.2	7,165	Labor	0	1,243	1	5,921
132	General Plant Rent	931	3,955	Labor	0	686	1	3,268
133	Misc Genl Plant- Metering	935M	853	Dist	0	0	0	853
134	Misc Genl Plant- Other	935P	11,723	Labor	0	2,034	2	9,688
135	Admin & Genl. Exp.	920-932	136,757		0	22,906	20	113,831
136								
137	Total Operating Expenses		433,480		205,022	35,668	35	192,755
138								
139	II. DEPRECIATION EXPENSE							
140	Intangible- Other	403	19,840	Plant	0	4,458	4	15,378
141	Intangible- Customers	403	37,577	Dist	0	0	0	37,577
142	Intangible- AMI	403	10,695	Dist	0	0	0	10,695
143	Transmission Plant	403	25,520	Tran	0	25,520	0	0
144	Structures and Improvements	403	1,473	Dist	0	0	0	1,473
145	Direct assignment	403	27	Pitcairn	0	0	27	0
146	Station Equipment	403	11,661	Dist	0	0	0	11,661
147	Poles, Towers and Fixtures	403	12,605	Dist	0	0	0	12,605
148	OH Conductors and Devices	403	16,168	Dist	0	0	0	16,168
149	UG Conduits	403	2,759	Dist	0	0	0	2,759
150	UG Conductors	403	12,173	Dist	0	0	0	12,173
151	Line Transformers	403	16,399	Dist	0	0	0	16,399
152	Services	403	2,205	Dist	0	0	0	2,205
153	Meters	403	10,965	Dist	0	0	0	10,965

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Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
154	Street Lighting	403	1,255	Dist	0	0	0	1,255
155	General / Common Plant	364	23,853	Labor	0	4,138	4	19,711
156	Depr / Amort-EV	403EV	0	EV	0	0	0	0
157	Amort Exp- Reg Assets- Tran		2,439	Tran	0	2,439	0	0
158	Amort Exp- Reg Assets- Dist		10,056	Dist	0	0	0	10,056
159	Depreciation Expense	403	217,670		0	36,555	35	181,080
160								
161	III. TAXES and OTHER							
162	A. GENERAL TAXES							
163	Payroll related	408	8,446	Labor	0	1,465	1	6,980
164	PURTA, Real estate	408.16	1,607	Plant	0	361	0	1,246
165	Capital stock		0	Plant	0	0	0	0
166	Other	408	0	Plant	0	0	0	0
167	General Taxes		10,053		0	1,826	2	8,225
168								
169	B. GROSS RECEIPTS TAX							
170	Gross Receipts tax		49,501	GRT_Rev	12,913	9,262	0	27,326
171	Gross Receipts Tax		49,501		12,913	9,262	0	27,326
172								
173	B. FEDERAL / STATE INCOME TAXES							
174	State Income Tax Expense		10,502	PATax_Pres	58	5,140	(7)	5,311
175	Federal Income Tax Expense		24,681	FedTax_Pres	133	10,471	(17)	14,093
176	Income Taxes	409-411	35,183		191	15,611	(24)	19,405
177	Total Taxes	408-411	94,737		13,104	26,699	(23)	54,956
178								
179	TOTAL EXPENSES		745,887		218,126	98,922	47	428,792
180								
181	IV. OPERATING REVENUES at Present Rates							
182	Distribution Revenue		548,551	Dist	0	0	0	548,551
183	Transmission Revenue		152,150	Tran	0	152,150	0	0
184	POLR Revenue		217,302	Supp	217,302	0	0	0
185	Forfeited Discounts		3,750	Dist	0	0	0	3,750
186	Misc Service Revenue		2,008	Dist	0	0	0	2,008
187	Rent For Electric Property		11,650	Dist	0	0	0	11,650
188	Other Electric Revenues		2,579	Other_Rev	1,560	1,019	0	0
189	Operating Revenues		937,990		218,862	153,169	0	565,959
190								
191	TOTAL EXPENSES		745,887		218,126	98,922	47	428,792
192	V. NET INCOME at Present Rates		192,103		736	54,247	(47)	137,167
193			192,103	Check				

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Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
194	SUMMARY REPORT							
195	OPERATING REVENUES							
196	Utility Revenues	440-446	921,753		217,302	152,150	0	552,301
197	Other Operating Revenues	450-456	16,237		1,560	1,019	0	13,658
198	Total Operating Revenues		937,990		218,862	153,169	0	565,959
199								
200	OPERATING EXPENSES							
201	Distribution / Transmission	580-599	274,822		205,022	12,762	15	57,023
202	Customer Acctg & Service	901-919	21,901		0	0	0	21,901
203	Admin & General	920-932	136,757		0	22,906	20	113,831
204	Total Operating Expenses		433,480		205,022	35,668	35	192,755
205								
206	Depreciation Expense	403	217,670		0	36,555	35	181,080
207	Taxes Other Than Income Tax / Other	408	59,554		12,913	11,088	2	35,551
208	INCOME BEFORE INCOME TAXES		227,286		927	69,858	(71)	156,572
209	Income Taxes	409-411	35,183		191	15,611	(24)	19,405
210	NET INCOME		192,103		736	54,247	(47)	137,167
211	RATE BASE		2,885,333		13,189	649,250	643	2,222,251
212	Return on Rate Base		6.6579%		5.6%	8.4%	(7.3%)	6.2%
213			15.5%		20.7%	22.3%	34.1%	12.4%
214	REVENUE REQUIREMENTS							
215	Target Rate of Return		7.840%					7.84%
216	Rate Base		2,885,333					2,222,251
217								
218	Operating expenses		420,720					179,995
219	Uncollectibles expense		12,620					12,682
220	Depreciation expense		217,670					181,080
221	Regulatory Commission Expenses		889					889
222	General taxes / Other		10,053					8,225
223	Subtotal- Operating Costs to recover		661,952					382,871
224								
225	Target Return on Rate Base- After taxes		226,210					174,224
226	Income taxes to recover	19.78%	49,031		Gross up factor		40.63%	34,461
227								
228	Subtotal- Rev Req before GRT		937,193					591,557
229	GRT needed	5.29%	52,553		Gross up factor		6.18%	30,599
230	TOTAL REVENUE REQUIREMENT		989,746					622,156
231								
232	Revenue at Present rates		937,990					565,959
233	Revenue Excess (Deficiency)		(51,756)					(56,197)

Sum
Summary of Results- Revenue requirement by rate class
Tot
Exh 6-2

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Summary of Results- Revenue requirement by rate class

Line	Account	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	Distribution Revenue	550,379	292,161	28,036	3,230	11,675	33,160	69,472	3,602	5,890
2	Forfeited Discounts	3,916	3,099	524	16	62	61	115	10	15
3	Other Revenue	14,087	7,101	802	100	228	738	2,001	81	179
4	Total Revenue	568,382	302,360	29,361	3,346	11,964	33,959	71,588	3,692	6,083
5										
6	Expenses	446,456	246,288	26,536	2,873	9,582	24,782	54,913	2,843	5,014
7	Net income	121,926	56,072	2,825	473	2,382	9,177	16,675	849	1,069
8										
9	Rate Base	2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
10										
11	Return on Rate Base	5.36%	5.40%	2.53%	3.34%	5.73%	6.90%	4.68%	5.5%	3.19%
12	Relative Returns	1.00	1.0086	0.47	0.62	1.07	1.29	0.87	1.03	0.60
13	Revenue Requirement	654,142	341,382	37,548	4,228	13,337	36,373	87,787	4,235	8,224
14										
15	Operating expenses	190,164	104,073	12,179	1,225	3,723	9,785	24,349	1,134	2,250
16	Uncollectibles expense	15,437	12,216	2,064	63	244	239	453	39	58
17	Depreciation expense	181,309	100,069	9,790	1,268	4,396	10,893	22,200	1,271	2,080
18	Regulatory expense	926	483	53	6	19	51	124	6	12
19	General tax / Other	8,177	4,287	502	51	155	438	1,120	51	104
20	GRT	37,918	19,849	2,182	245	776	2,109	5,070	246	475
21		433,932	240,977	26,769	2,858	9,313	23,515	53,317	2,746	4,979
22	Pre-tax income	220,210	100,405	10,779	1,369	4,023	12,859	34,471	1,489	3,245
23	Income taxes	41,736	19,029	2,043	260	763	2,437	6,533	282	615
24	Net income	178,475	81,375	8,736	1,110	3,261	10,422	27,938	1,207	2,630
25	Return on Rate Base	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%
26										
27	Revenue increase (decrea	85,760	39,021	8,187	882	1,372	2,414	16,199	543	2,141
28	Increase (decrease) %	15.09%	12.91%	27.88%	26.36%	11.47%	7.11%	22.63%	14.70%	35.20%

Sum
Summary of Results- Revenue requirement by rate class
Tot
Exh 6-2

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Summary of Results- Revenue requirement by rate class

Line	Account	Balance	GL	GLH	L	HVPS	SE	SL	UMS
1	Distribution Revenue	550,379	64,408	7,192	18,667	324	1,492	9,959	1,115
2	Forfeited Discounts	3,916	9	0	0	0	0	4	2
3	Other Revenue	14,087	1,858	210	640	1	38	73	37
4	Total Revenue	568,382	66,275	7,402	19,306	325	1,530	10,037	1,153
5									
6	Expenses	446,456	45,230	6,023	13,814	72	857	6,609	1,020
7	Net income	121,926	21,045	1,379	5,493	253	673	3,427	133
8									
9	Rate Base	2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
10									
11	Return on Rate Base	5.36%	6.16%	2.65%	5.23%	739%	11.50%	15.00%	2.37%
12	Relative Returns	1.00	1.15	0.50	0.98	137.93	2.15	2.80	0.44
13	Revenue Requirement	654,142	75,565	11,049	23,357	18	1,305	8,165	1,569
14									
15	Operating expenses	190,164	19,013	2,598	6,086	7	339	3,088	315
16	Uncollectibles expense	15,437	36	1	0	0	0	15	9
17	Depreciation expense	181,309	18,110	2,646	5,458	6	307	2,219	595
18	Regulatory expense	926	107	16	33	0	2	12	2
19	General tax / Other	8,177	887	125	280	0	16	150	12
20	GRT	37,918	4,349	636	1,343	1	75	471	91
21		433,932	42,503	6,021	13,201	15	739	5,955	1,025
22	Pre-tax income	220,210	33,062	5,028	10,156	3	566	2,210	544
23	Income taxes	41,736	6,266	953	1,925	1	107	419	103
24	Net income	178,475	26,796	4,075	8,231	3	459	1,791	441
25	Return on Rate Base	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%
26									
27	Revenue increase (decrea	85,760	9,290	3,647	4,050	(307)	(225)	(1,871)	416
28	Increase (decrease) %	15.09%	14.02%	49.27%	21.0%	(94.50%)	(14.72%)	(18.64%)	36.06%

FuncClass
Revenue req
Tot
Exh 6-3

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year

Revenue requirement by rate class- Functional Classification

Account Description	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1 Demand-related									
2 Primary	320,522	111,977	14,915	1,792	3,107	19,405	63,392	2,112	5,790
3 Secondary	22,242	1,839	313	29	247	1,982	7,063	214	647
4	<u>342,763</u>	<u>113,816</u>	<u>15,229</u>	<u>1,821</u>	<u>3,353</u>	<u>21,387</u>	<u>70,455</u>	<u>2,326</u>	<u>6,436</u>
5									
6 Per kW / month-Demand									
7 Primary	\$9.51	\$8.10	\$8.10	\$8.10	\$10.56	\$10.60	\$10.65	\$10.63	\$10.70
8 Secondary	\$0.66	\$0.13	\$0.17	\$0.13	\$0.84	\$1.08	\$1.19	\$1.07	\$1.19
9 Total Per kW / month-Primary Demand	<u>\$10.17</u>	<u>\$8.23</u>	<u>\$8.27</u>	<u>\$8.23</u>	<u>\$11.40</u>	<u>\$11.68</u>	<u>\$11.84</u>	<u>\$11.70</u>	<u>\$11.89</u>
10									
11 MWh-Meter	12,058,025	3,436,013	398,682	60,061	100,471	612,074	2,111,922	58,250	181,082
12 Per kWh-Meter	\$0.02843	\$0.03312	\$0.03820	\$0.03033	\$0.03338	\$0.03494	\$0.03336	\$0.03993	\$0.03554
13									
14 Customer-related									
15 Secondary	102,616	74,866	6,024	893	3,677	3,352	2,638	505	424
16 Billing	208,762	152,699	16,296	1,513	6,306	11,634	14,694	1,404	1,364
17	<u>311,379</u>	<u>227,566</u>	<u>22,320</u>	<u>2,406</u>	<u>9,983</u>	<u>14,986</u>	<u>17,332</u>	<u>1,909</u>	<u>1,788</u>
18 Number of Bills	7,252,295	5,952,211	478,910	71,035	299,232	242,476	81,264	30,085	7,699
19									
20 Per monthly bill									
21 Secondary	\$14.15	\$12.58	\$12.58	\$12.58	\$12.29	\$13.83	\$32.46	\$16.77	\$55.02
22 Billing	\$28.79	\$25.65	\$34.03	\$21.29	\$21.07	\$47.98	\$180.82	\$46.68	\$177.18
23 Per bill	<u>\$42.94</u>	<u>\$38.23</u>	<u>\$46.60</u>	<u>\$33.87</u>	<u>\$33.36</u>	<u>\$61.80</u>	<u>\$213.28</u>	<u>\$63.45</u>	<u>\$232.20</u>
24									
25 Total revenue requirement	<u>654,142</u>	<u>341,382</u>	<u>37,548</u>	<u>4,228</u>	<u>13,337</u>	<u>36,373</u>	<u>87,787</u>	<u>4,235</u>	<u>8,224</u>

FuncClass
Revenue req
Tot
Exh 6-3

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year

Revenue requirement by rate class- Functional Classification

Account Description	Total	GL	GLH	L	HVPS	SE	SL	UMS
1 Demand-related								
2 Primary	320,522	64,685	9,332	21,435	0	1,172	1,019	389
3 Secondary	22,242	6,865	1,051	1,728	0	131	105	27
4	<u>342,763</u>	<u>71,550</u>	<u>10,384</u>	<u>23,164</u>	<u>0</u>	<u>1,303</u>	<u>1,123</u>	<u>416</u>
5								
6 Per kW / month-Demand								
7 Primary	\$9.51	\$10.91	\$11.66	\$10.69	#DIV/0!	\$10.53	\$10.53	\$10.57
8 Secondary	\$0.66	\$1.16	\$1.31	\$0.86	#DIV/0!	\$1.18	\$1.08	\$0.73
9 Total Per kW / month-Primary Demand	<u>\$10.17</u>	<u>\$12.07</u>	<u>\$12.97</u>	<u>\$11.55</u>	<u>#DIV/0!</u>	<u>\$11.71</u>	<u>\$11.61</u>	<u>\$11.30</u>
10								
11 MWh-Meter	12,058,025	2,559,511	314,530	937,897	1,213,147	24,592	28,667	21,127
12 Per kWh-Meter	\$0.02843	\$0.02795	\$0.03301	\$0.02470	\$0.00000	\$0.05297	\$0.03918	\$0.01971
13								
14 Customer-related								
15 Secondary	102,616	2,150	445	42	0	0	6,930	670
16 Billing	208,762	1,865	220	151	18	2	113	483
17	<u>311,379</u>	<u>4,015</u>	<u>666</u>	<u>193</u>	<u>18</u>	<u>2</u>	<u>7,042</u>	<u>1,153</u>
18 Number of Bills	7,252,295	8,837	1,057	241	108	12	11,568	67,561
19								
20 Per monthly bill								
21 Secondary	\$14.15	\$243.35	\$421.40	\$173.40	\$0.52	\$9.88	\$599.03	\$9.92
22 Billing	\$28.79	\$211.01	\$208.55	\$628.76	\$164.98	\$171.65	\$9.74	\$7.15
23 Per bill	<u>\$42.94</u>	<u>\$454.35</u>	<u>\$629.96</u>	<u>\$802.16</u>	<u>\$165.49</u>	<u>\$181.53</u>	<u>\$608.77</u>	<u>\$17.07</u>
24								
25 Total revenue requirement	<u><u>654,142</u></u>	<u><u>75,565</u></u>	<u><u>11,049</u></u>	<u><u>23,357</u></u>	<u><u>18</u></u>	<u><u>1,305</u></u>	<u><u>8,165</u></u>	<u><u>1,569</u></u>

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- Summary

Account Description	Acco unt	Rate RS	Rate GS	Rate GM<25	Rate GM>25	Rate GMH	Rate L
1 Plant in service		228,030	11,769	29,623	28,723	5,980	241
2 Accum. depreciation		(56,117)	(2,890)	(7,154)	(7,408)	(1,486)	(47)
3 Net plant		171,913	8,878	22,469	21,315	4,495	195
4 ADIT		(24,694)	(1,223)	(2,813)	(3,296)	(627)	(21)
5 Other rate base		6,187	240	599	714	137	4
6 Rate base		153,406	7,896	20,255	18,733	4,004	178
7							
8 Return on rate base	7.84%	12,027	619	1,588	1,469	314	14
9 Income tax gross-up		2,812	145	371	343	73	3
10 Return component		14,840	764	1,959	1,812	387	17
11							
12 Meter operating		2,048	106	445	983	137	6
13 Meter maintenance		198	10	43	95	13	1
14 Customer records- Supervision		10,554	353	306	281	76	0
15 Meter reading expenses		276	14	13	4	2	0
16 Customer records and collection		984	33	28	26	7	0
17 Customer assistance		135	7	6	2	1	0
18 Customer costs Acct 920/921		2,403	121	98	33	15	0
19 Customer costs Acct 923		1,655	83	67	23	11	0
20 Maint. general plant- Meters		507	26	92	122	21	1
21 Services depreciation expense		1,977	101	93	31	14	0
22 Meters depreciation expense		6,464	335	1,170	1,552	271	10
23 AMI amortization		6,427	333	1,316	761	218	5
24 Other Intangible amortization		28,139	1,415	1,146	384	142	1
25 A&G based on Direct labor		26,102	976	1,774	3,140	511	18
26 Other expenses		0	0	0	0	0	0
27 Expense component		87,869	3,913	6,597	7,439	1,441	43
28 GRT on Return plus Expense		6,340	289	527	567	112	4
29 Customer-charge total		109,049	4,966	9,083	9,818	1,940	63
30 <i>Totals from Schedules</i>							
31 Customer-charge costs		\$18.32	\$16.60	\$37.46	\$120.81	\$51.36	\$263.56
32 Annual Blls		5,952,211	299,232	242,476	81,264	37,783	241

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- RS

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		1,887,228	92,079	94,584	41,367		228,030		
2	Accum. depreciation		(687,125)	(26,135)	(23,555)	(6,427)		(56,117)		
3	Net plant		1,200,103	65,944	71,029	34,940	-	171,913		
4	ADIT		(216,358)	(11,889)	(12,805)			(24,694)		
5	Other rate base		54,208	2,979	3,208			6,187		
6	Rate base		1,037,952	57,034	61,432	34,940	-	153,406		
7										
8	Return on rate base	7.84%	81,375	4,471	4,816	2,739	-	12,027		
9	Income tax gross-up	23.38%	19,029	1,046	1,126	641	-	2,812		
10	Return component		100,405	5,517	5,943	3,380	-	14,840		
11										
12	Meter operating		2,048	2,048				2,048	99.8%	2,043
13	Meter maintenance		198	198				198	99.7%	197
14	Customer records- Supervision		10,554				10,554	10,554	79.5%	8,391
15	Meter reading expenses		276	276				276	-	0
16	Customer records and collection		984				984	984	9.5%	94
17	Customer assistance		135				135	135	41.2%	56
18	Customer costs Acct 920/921		2,403				2,403	2,403	0.0%	1
19	Customer costs Acct 923		1,655				1,655	1,655	3.2%	53
20	Maint. general plant- Meters		507	507				507	-	0
21	Services depreciation expense		1,977		1,977			1,977		
22	Meters depreciation expense		6,464	6,464				6,464		
23	AMI amortization		6,427			6,427		6,427		
24	Other Intangible amortization		28,139			28,139		28,139		
25	A&G based on Direct labor		26,102	5,397	0	0	20,705	26,102		
26	All other expenses		133,259					-		
27	Expense component		221,128	14,890	1,977	34,566	36,437	87,869		10,834
28	GRT on Return plus Expense	6.17%	19,849	1,260	489	2,342	2,249	6,340		
29	Customer-charge total		341,382	21,666	8,408	40,288	38,686	109,049		
30	Totals from Schedules		341,382							
31	Customer-charge costs			\$3.64	\$1.41	\$6.77	\$6.50	\$18.32		
32	Annual Bills		5,952,211							
33	<u>A&G allocated based on Direct labor</u>									
34	Direct labor costs included above		10,834	2,240	0	0	8,594	10,834		
35	Total Direct labor costs		22,029							
36	% Direct labor		49.2%							
37										
38	A&G Salaries / Off Supp-Other 920/921		30,816							
39	Employee benefits/ PR Tax 926/935P		5,927							
40	Depreciation exp.- General plant		11,247							
41	Maint General Plant 408		5,085							
42	A&G related to Direct labor		53,076	20.7%	0.0%	0.0%	79.3%	100.0%		
43	A&G allocated based on Direct labor		26,102	5,397	0	0	20,705	10,781		
44										

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- GS

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		76,079	4,773	4,828	2,167		11,769		
2	Accum. depreciation		(27,746)	(1,355)	(1,202)	(333)		(2,890)		
3	Net plant		48,333	3,418	3,626	1,834	-	8,878		
4	ADIT		(8,391)	(593)	(629)			(1,223)		
5	Other rate base		1,649	117	124			240		
6	Rate base		41,591	2,942	3,120	1,834	-	7,896		
7										
8	Return on rate base	7.84%	3,261	231	245	144	-	619		
9	Income tax gross-up	23.38%	763	54	57	34	-	145		
10	Return component		4,023	285	302	177	-	764		
11										
12	Meter operating		106	106				106	99.8%	106
13	Meter maintenance		10	10				10	99.7%	10
14	Customer records- Supervision		353				353	353	79.5%	280
15	Meter reading expenses		14	14				14	-	0
16	Customer records and collection		33				33	33	9.5%	3
17	Customer assistance		7				7	7	41.2%	3
18	Customer costs Acct 920/921		121				121	121	0.0%	0
19	Customer costs Acct 923		83				83	83	3.2%	3
20	Maint. general plant- Meters		26	26				26	-	0
21	Services depreciation expense		101		101			101		
22	Meters depreciation expense		335	335				335		
23	AMI amortization		333			333		333		
24	Other Intangible amortization		1,415			1,415		1,415		
25	A&G based on Direct labor		976	280	0	0	696	976		
26	All other expenses		4,624					-		
27	Expense component		8,537	772	101	1,748	1,293	3,913		405
28	GRT on Return plus Expense	6.18%	776	65	25	119	80	289		
29	Customer-charge total		13,337	1,122	428	2,044	1,373	4,966		
30	Totals from Schedules		13,337							
31	Customer-charge costs			\$3.75	\$1.43	\$6.83	\$4.59	\$16.60		
32	Annual Bills		299,232							
33	<u>A&G allocated based on Direct labor</u>									
34	Direct labor costs included above		405	116	0	0	289	405		
35	Total Direct labor costs		785							
36	% Direct labor		51.6%							
37										
38	A&G Salaries / Off Supp-Other 920/921		1,098							
39	Employee benefits/ PR Tax 926/935P		211							
40	Depreciation exp.- General plant		401							
41	Maint General Plant 408		181							
42	A&G related to Direct labor		1,891	28.7%	0.0%	0.0%	71.3%	100.0%		
43	A&G allocated based on Direct labor		976	280	0	0	696	402		
44										

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- GM<25

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		236,407	16,665	4,446	8,512		29,623		
2	Accum. depreciation		(80,944)	(4,730)	(1,107)	(1,316)		(7,154)		
3	Net plant		155,463	11,935	3,339	7,195	-	22,469		
4	ADIT		(28,630)	(2,198)	(615)			(2,813)		
5	Other rate base		6,096	468	131			599		
6	Rate base		132,929	10,205	2,855	7,195	-	20,255		
7										
8	Return on rate base	7.84%	10,422	800	224	564	-	1,588		
9	Income tax gross-up	23.38%	2,437	187	52	132	-	371		
10	Return component		12,859	987	276	696	-	1,959		
11										
12	Meter operating		445	445				445	99.8%	444
13	Meter maintenance		43	43				43	99.7%	43
14	Customer records- Supervision		306				306	306	79.5%	243
15	Meter reading expenses		13	13				13	-	0
16	Customer records and collection		28				28	28	9.5%	3
17	Customer assistance		6				6	6	41.2%	2
18	Customer costs Acct 920/921		98				98	98	0.0%	0
19	Customer costs Acct 923		67				67	67	3.2%	2
20	Maint. general plant- Meters		92	92				92	-	0
21	Services depreciation expense		93		93			93		
22	Meters depreciation expense		1,170	1,170				1,170		
23	AMI amortization		1,316			1,316		1,316		
24	Other Intangible amortization		1,146			1,146		1,146		
25	A&G based on Direct labor		1,774	1,172	0	0	602	1,774		
26	All other expenses		14,809					-		
27	Expense component		21,406	2,935	93	2,463	1,107	6,597		737
28	GRT on Return plus Expense	6.15%	2,109	241	23	194	68	527		
29	Customer-charge total		36,373	4,163	392	3,353	1,175	9,083		
30	Totals from Schedules		36,373							
31	Customer-charge costs			\$17.17	\$1.62	\$13.83	\$4.85	\$37.46		
32	Annual Bills		242,476							
33	<u>A&G allocated based on Direct labor</u>									
34	Direct labor costs included above		737	486	0	0	250	737		
35	Total Direct labor costs		2,151							
36	% Direct labor		34.2%							
37										
38	A&G Salaries / Off Supp-Other 920/921		3,009							
39	Employee benefits/ PR Tax 926/935P		579							
40	Depreciation exp.- General plant		1,098							
41	Maint General Plant 408		497							
42	A&G related to Direct labor		5,183	66.1%	0.0%	0.0%	33.9%	100.0%		
43	A&G allocated based on Direct labor		1,774	1,172	0	0	602	734		
44										

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- GM>25

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		623,712	22,109	1,490	5,123		28,723		
2	Accum. depreciation		(203,334)	(6,275)	(371)	(761)		(7,408)		
3	Net plant		420,378	15,834	1,119	4,362	-	21,315		
4	ADIT		(81,726)	(3,078)	(218)			(3,296)		
5	Other rate base		17,694	666	47			714		
6	Rate base		356,346	13,422	949	4,362	-	18,733		
7										
8	Return on rate base	7.84%	27,938	1,052	74	342	-	1,469		
9	Income tax gross-up	23.38%	6,533	246	17	80	-	343		
10	Return component		34,471	1,298	92	422	-	1,812		
11										
12	Meter operating		983	983				983	99.8%	981
13	Meter maintenance		95	95				95	99.7%	95
14	Customer records- Supervision		281				281	281	79.5%	224
15	Meter reading expenses		4	4				4	-	0
16	Customer records and collection		26				26	26	9.5%	3
17	Customer assistance		2				2	2	41.2%	1
18	Customer costs Acct 920/921		33				33	33	0.0%	0
19	Customer costs Acct 923		23				23	23	3.2%	1
20	Maint. general plant- Meters		122	122				122	-	0
21	Services depreciation expense		31		31			31		
22	Meters depreciation expense		1,552	1,552				1,552		
23	AMI amortization		761			761		761		
24	Other Intangible amortization		384			384		384		
25	A&G based on Direct labor		3,140	2,592	0	0	549	3,140		
26	All other expenses		40,808					-		
27	Expense component		48,246	5,348	31	1,145	914	7,439		1,303
28	GRT on Return plus Expense	6.13%	5,070	407	8	96	56	567		
29	Customer-charge total		87,787	7,054	130	1,663	970	9,818		
30	Totals from Schedules		87,787							
31	Customer-charge costs			\$86.81	\$1.61	\$20.47	\$11.93	\$120.81		
32	Annual Bills		81,264							
33	A&G allocated based on Direct labor									
34	Direct labor costs included above		1,303	1,076	0	0	228	1,303		
35	Total Direct labor costs		5,445							
36	% Direct labor		23.9%							
37										
38	A&G Salaries / Off Supp-Other 920/921		7,616							
39	Employee benefits/ PR Tax 926/935P		1,465							
40	Depreciation exp.- General plant		2,780							
41	Maint General Plant 408		1,257							
42	A&G related to Direct labor		13,118	82.5%	0.0%	0.0%	17.5%	100.0%		
43	A&G allocated based on Direct labor		3,140	2,592	0	0	549	1,303		
44										

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- GMH

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		85,898	3,858	693	1,430		5,980		
2	Accum. depreciation		(28,361)	(1,095)	(173)	(218)		(1,486)		
3	Net plant		57,537	2,763	520	1,212	-	4,495		
4	ADIT		(10,994)	(528)	(99)			(627)		
5	Other rate base		2,393	115	22			137		
6	Rate base		48,936	2,350	443	1,212	-	4,004		
7										
8	Return on rate base	7.84%	3,837	184	35	95	-	314		
9	Income tax gross-up	23.38%	897	43	8	22	-	73		
10	Return component		4,734	227	43	117	-	387		
11										
12	Meter operating		137	137				137	99.8%	137
13	Meter maintenance		13	13				13	99.7%	13
14	Customer records- Supervision		76				76	76	79.5%	61
15	Meter reading expenses		2	2				2	-	0
16	Customer records and collection		7				7	7	9.5%	1
17	Customer assistance		1				1	1	41.2%	0
18	Customer costs Acct 920/921		15				15	15	0.0%	0
19	Customer costs Acct 923		11				11	11	3.2%	0
20	Maint. general plant- Meters		21	21				21	-	0
21	Services depreciation expense		14		14			14		
22	Meters depreciation expense		271	271				271		
23	AMI amortization		218			218		218		
24	Other Intangible amortization		142			142		142		
25	A&G based on Direct labor		511	362	0	0	149	511		
26	All other expenses		5,564					-		
27	Expense component		7,005	807	14	360	259	1,441		212
28	GRT on Return plus Expense	6.14%	721	64	4	29	16	112		
29	Customer-charge total		12,459	1,098	61	507	275	1,940		
30	Totals from Schedules		12,459							
31	Customer-charge costs			\$29.06	\$1.61	\$13.42	\$7.27	\$51.36		
32	Annual Bills		37,783							
33	<u>A&G allocated based on Direct labor</u>									
34	Direct labor costs included above		212	150	0	0	62	212		
35	Total Direct labor costs		753							
36	% Direct labor		28.2%							
37										
38	A&G Salaries / Off Supp-Other 920/921		1,053							
39	Employee benefits/ PR Tax 926/935P		203							
40	Depreciation exp.- General plant		384							
41	Maint General Plant 408		174							
42	A&G related to Direct labor		1,814	70.9%	0.0%	0.0%	29.1%	100.0%		
43	A&G allocated based on Direct labor		511	362	0	0	149	212		
44										

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Customer-Related Costs- L

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		184,070	146	-	95		241		
2	Accum. depreciation		(59,369)	(41)	-	(5)		(47)		
3	Net plant		124,701	105	-	90	-	195		
4	ADIT		(24,970)	(21)	-			(21)		
5	Other rate base		5,259	4	-			4		
6	Rate base		104,990	88	-	90	-	178		
7										
8	Return on rate base	7.84%	8,231	7	-	7	-	14		
9	Income tax gross-up	23.38%	1,925	2	-	2	-	3		
10	Return component		10,156	9	-	9	-	17		
11										
12	Meter operating		6	6				6	99.8%	6
13	Meter maintenance		1	1				1	99.7%	1
14	Customer records- Supervision		0				0	0	79.5%	0
15	Meter reading expenses		0	0				0	-	0
16	Customer records and collection		0				0	0	9.5%	0
17	Customer assistance		0				0	0	41.2%	0
18	Customer costs Acct 920/921		0				0	0	0.0%	0
19	Customer costs Acct 923		0				0	0		
20	Maint. general plant- Meters		1	1				1		
21	Services depreciation expense		-		0			-		
22	Meters depreciation expense		10	10				10		
23	AMI amortization		5			5		5		
24	Other Intangible amortization		1			1		1		
25	A&G based on Direct labor		18	17	0	0	1	18		
26	All other expenses		11,815					-		
27	Expense component		11,858	35	0	6	1	43		7
28	GRT on Return plus Expense	6.10%	1,343	3	-	1	0	4		
29	Customer-charge total		23,357	47	0	16	1	63		
30	Totals from Schedules		23,357							
31	Customer-charge costs			\$193.46	\$0.00	\$65.71	\$4.39	\$263.56		
32	Annual Bills		241							
33	<u>A&G allocated based on Direct labor</u>									
34	Direct labor costs included above		7	7	0	0	0	7		
35	Total Direct labor costs		1,322							
36	% Direct labor		0.6%							
37										
38	A&G Salaries / Off Supp-Other 920/921		1,849							
39	Employee benefits/ PR Tax 926/935P		356							
40	Depreciation exp.- General plant		675							
41	Maint General Plant 408		305							
42	A&G related to Direct labor		3,185	97.0%	0.0%	0.0%	3.0%	100.0%		
43	A&G allocated based on Direct labor		18	17	0	0	1	0		
44										

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Transformer Costs
Cust
Exh 6-4G

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Transformer Costs

Account Description	Account	Total	GS	GM<25	GM>25	GMH<25	GMH>25	GL	GLH	GS/GM, GMH, GLH & GL
1 Transformer Plant		490,787	12,523	23,411	62,599	3,076	7,074	61,301	9,639	179,623
2 Accum. depreciation		(140,769)	(3,592)	(6,715)	(17,955)	(882)	(2,029)	(17,582)	(2,765)	(51,520)
3 Net plant		350,018	8,931	16,696	44,644	2,194	5,045	43,718	6,874	128,103
4 ADIT		(73,171)	(1,854)	(3,401)	(9,218)	(447)	(1,042)	(9,071)	(1,421)	(26,453)
5 Other rate base		16,842	364	724	1,996	99	225	1,861	295	5,575
6 Rate base		293,689	7,441	14,020	37,422	1,846	4,228	36,508	5,748	107,225
7										
8 Return on rate base	7.84%	23,025	583	1,099	2,934	145	331	2,862	451	8,406
9 Income tax gross-up	23.38%	5,384	136	257	686	34	78	669	105	1,966
10 Return component		28,410	720	1,356	3,620	179	409	3,532	556	10,372
11										
12 Maint of Transformers		16	0	0	4	1	1	0	0	11
13 Transformers depreciation expense		16,932	432	808	2,160	106	244	2,115	333	6,197
14 Expense component		16,948	432	808	2,163	107	245	2,115	333	6,208
15 GRT on Return plus Expense	6.30%	2,856	73	136	364	18	41	356	56	1,044
16 Total		48,214	1,225	2,301	6,147	303	695	6,002	945	17,624
17										
18 NCP-Primary X 1000		2,807	25	153	496	17	45	494	67	1,296
19 Transformer cost per kW-month		\$1.43	\$4.16	\$1.26	\$1.03	\$1.53	\$1.28	\$1.01	\$1.18	\$1.13
20										
21 Billed kW		18,289		2,621	6,547	89	151	6,658	251	16,317
22 Transformer cost per kW		\$2.64		\$0.88	\$0.94	\$3.40	\$4.62	\$0.90	\$3.76	\$1.08
23										
24 Plant in Service		3,366,202	56,663	197,065	554,995	22,680	52,248	544,658	81,923	1,510,232
25										
26 ADIT Total		(501,864)	(8,391)	(28,630)	(81,726)	(3,298)	(7,696)	(80,595)	(12,074)	(222,410)
27 ADIT % Plant		(14.9%)	(14.8%)	(14.5%)	(14.7%)	(14.5%)	(14.7%)	(14.8%)	(14.7%)	(14.7%)
28										
29 Other Rate Base Total		115,518	1,649	6,096	17,694	731	1,662	16,536	2,506	46,875
30 Other RB % Plant		3.4%	2.9%	3.1%	3.2%	3.2%	3.2%	3.0%	3.1%	3.1%
31										

Functions
 Functionalization
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Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Functionalization

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
1	I. ELECTRIC PLANT IN SERVICE								
2	INTANGIBLE PLANT								
3	Organization / Franchise	301 / 302	82	Plant	50	21	12	-	
4	SW- Plant/ OM	303P	0	Plant	0	0	0	-	
5	SW- Customer-related	303C	219,001	Bill	0	0	219,001	-	
6	SW- Labor-related	303L	0	Labor	0	0	0	-	
7	SW- AMI	303AMI	62,331	Bill	0	0	62,331	-	
8	Software- RB / CIP/Cyber	303F	88,984	DistPt	59,731	25,257	3,996	-	
9	Intangible Plant		<u>370,398</u>		<u>59,781</u>	<u>25,277</u>	<u>285,340</u>	-	
10									
11	C. TRANSMISSION PLANT								
12	Transmission Plant	361	0	None	0	0	0	-	
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	-	
14									
15	D. DISTRIBUTION PLANT								
16	Land and Land Rights	360	23,190	Prim	23,190	0	0	-	
17	Structures and Improvements	361	71,327	Prim	71,327	0	0	-	
18	Direct Assignment	361	0	None	0	0	0	-	
19	Station Equipment	362	523,748	Prim	523,748	0	0	-	
20	Station Equipment- Network	362	13,188	Prim	13,188	0	0	-	
21	Poles, Towers and Fixtures	364	624,016	OH_Cond	496,856	127,160	0	-	
22	OH Conductors and Devices	365	629,457	OH_Cond	501,188	128,269	0	-	
23	UG Conduits- Radial	366	157,950	UG_Radial	141,161	16,789	0	-	
24	UG Conduits- Network	366	30,713	UG_Network	26,093	4,620	0	-	
25	UG Conduits- URD	366	30,713	UG_URD	26,114	4,599	0	-	
26	UG Conductors- Radial	367	331,382	UG_Radial	296,157	35,225	0	-	
27	UG Conductors- Network	367	64,435	UG_Network	54,742	9,693	0	-	
28	UG Conductors- URD	367	64,435	UG_URD	54,786	9,649	0	-	
29	Line Transformers- OH	368	300,124	LTrans_OH	31,045	269,079	0	-	
30	Line Transformers- Radial	368	95,034	LTrans_Rad	0	95,034	0	-	
31	Line Transformers- Network	368	44,726	LTrans_Net	0	44,726	0	-	
32	Line Transformers- URD	368	50,903	LTrans_URD	0	50,903	0	-	
33	Services	369	114,962	Sec	0	114,962	0	-	
34	Meters	370	151,169	Bill	0	0	151,169	-	
35	Street Lighting	373	44,730	Sec	0	44,730	0	-	
36	ARO- Dist Plant	ARO	0	DistPt	0	0	0	-	
37	Distribution Plant	360-373	<u>3,366,202</u>		<u>2,259,595</u>	<u>955,438</u>	<u>151,169</u>	-	
38									

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Functionalization

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
39	E. GENERAL PLANT								
40	General Plant	390	351,077	Labor	167,091	44,535	139,451	-	
41	General Plant-EV	390EV	1,081	EV	0	0	1,081	-	
42	General Plant	389-399	352,158		167,091	44,535	140,532	-	
43									
44	TOTAL UTILITY PLANT		<u>4,088,758</u>		<u>2,486,467</u>	<u>1,025,250</u>	<u>577,041</u>	-	
45									
46	II. DEPRECIATION RESERVE								
47	Intangible Plant	108.3	239,596	Intang	38,670	16,351	184,575	-	
48	Transmission Plant	108.3	0	None	0	0	0	-	
49	Structures and Improvements	108.5	43,772	Prim	43,772	0	0	-	
50	Direct Assignment	108.5	0	None	0	0	0	-	
51	Station Equipment	108.5	189,703	Prim	189,703	0	0	-	
52	Poles, Towers and Fixtures	108.5	192,716	OH_Cond	153,445	39,271	0	-	
53	OH Conductors and Devices	108.5	184,533	OH_Cond	146,929	37,604	0	-	
54	UG Conduits	108.5	53,228	UG_Total	46,917	6,311	0	-	
55	UG Conductors	108.5	136,278	UG_Total	120,121	16,157	0	-	
56	Line Transformers	108.5	140,769	LTrans_Tot	8,904	131,865	0	-	
57	Services	108.5	28,630	Sec	0	28,630	0	-	
58	Meters	108.5	42,906	Bill	0	0	42,906	-	
59	Street Lighting	108.5	25,853	Sec	0	25,853	0	-	
60	EV Assets	108EV	143	EV	0	0	143	-	
61	General	108.6	147,822	Labor	70,354	18,751	58,717	-	
62	Depreciation Reserve	108	<u>1,425,949</u>		<u>818,817</u>	<u>320,792</u>	<u>286,340</u>	-	
63									
64	III. OTHER RATE BASE ITEMS								
65	Cash Working Capital	131	46,162	OM	20,268	5,550	20,343	-	
66	Cash Working Capital- Supp	131	0	Bill	0	0	0	-	
67	Materials & Supplies		26,057	Plant	15,846	6,534	3,677	-	
68	Capitalized Pension		74,408	Plant	45,249	18,658	10,501	-	
69	Customer Deposits		(11,163)	Bill	0	0	(11,163)	-	
70	ADIT-EV		(53)	EV	0	0	(53)	-	
71	ADIT- Transmission	154	0	None	0	0	0	-	
72	ADIT- Distribution	154	(501,864)	DistPt	(336,881)	(142,445)	(22,538)	-	
73	ADIT- General	182	(19,893)	Labor	(9,468)	(2,523)	(7,902)	-	
74	Other Rate Base	131-283	<u>(386,345)</u>		<u>(264,985)</u>	<u>(114,227)</u>	<u>(7,133)</u>	-	
75									
76	TOTAL RATE BASE		<u>2,276,464</u>		<u>1,402,665</u>	<u>590,231</u>	<u>283,568</u>	-	
77			2,276,464	Check					

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Functionalization

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %	
78	I. OPERATING AND MAINTENANCE EXPENSES									
79	B. TRANSMISSION EXPENSE									
80	POLR Expense		0	None	0	0	0	-	0	0.0%
81	Transmission Expense		0	None	0	0	0	-	8,606	0.0%
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>			
83										
84	C. DISTRIBUTION EXPENSE									
85	Ops Supv & Engineering	580	9,222	D-Labor-Op	4,710	1,432	3,080	-	2,979	32.3%
86	Load Dispatching	581	1,050	Prim	1,050	0	0	-	1,050	100.0%
87	Station Expenses	582	352	Prim	352	0	0	-	289	82.1%
88	OH Line Expenses	583	544	OH_Cond	433	111	0	-	519	95.4%
89	UG Line Expenses	584	607	UG_Total	535	72	0	-	600	98.9%
90	Meter Expenses	586	4,051	Bill	0	0	4,051	-	4,041	99.8%
91	Customer Installation Expenses	587	2	Bill	0	0	2	-	3	150.0%
92	Misc. Distribution Expenses	588	10,295	DistPt	6,911	2,922	462	-	6,478	62.9%
93	Rents	589	0	DistPt	0	0	0	-	0	0.0%
94	Maint Supv & Engineering	590	(190)	D-Labor-Mnt	(149)	(36)	(5)	-	144	-75.8%
95	Maint of Structures	591	99	Prim	99	0	0	-	99	100.0%
96	Maint of Station Equip	592	2,659	Prim	2,659	0	0	-	2,169	81.6%
97	Maint of OH Lines	593	23,720	OH_Cond	18,886	4,834	0	-	9,524	40.2%
98	Maint of UG Lines	594	2,242	UG_Total	1,977	266	0	-	1,583	70.6%
99	Maint of Line Transformers	595	29	LTrans_Tot	2	27	0	-	20	69.0%
100	Maint of Lighting	596	555	Sec	0	555	0	-	548	98.7%
101	Maint of Meters	597	391	Bill	0	0	391	-	390	99.7%
102	Maint of Misc. Plant	599	74	DistPt	50	21	3	-	0	0.0%
103	Oper. & Maint. Exp.	500-599	<u>55,702</u>		<u>37,514</u>	<u>10,204</u>	<u>7,984</u>	-	<u>30,436</u>	
104			55,702		37,514	10,204	7,984	-		
105	D. CUSTOMER ACCOUNTS AND SERVICE									
106	Supervision	901	13,049	Bill	0	0	13,049	-	10,374	79.5%
107	Meter Reading Exp	902	335	Bill	0	0	335	-	0	0.0%
108	Customer Records & Coll	903	1,216	Bill	0	0	1,216	-	116	9.5%
109	Uncollectible Accounts	904	14,309	Bill	0	0	14,309	-	0	0.0%
110	COVID Uncol, LPC	904	2,951	Bill	0	0	2,951	-	0	0.0%
111	Customer Accts. Exp.	901-905	<u>31,860</u>		<u>0</u>	<u>0</u>	<u>31,860</u>	-	<u>10,490</u>	
112										
113	Customer Assistance	908	165	Bill	0	0	165	-	68	41.2%
114	COVID Relief	908CV	1,453	Bill	0	0	1,453	-	0	
115	Customer Service Exp.	908-916	<u>1,618</u>		<u>0</u>	<u>0</u>	<u>1,618</u>	-	<u>68</u>	
116	Customer Accts. & Serv. Exp.	901-919	<u>33,478</u>		<u>0</u>	<u>0</u>	<u>33,478</u>	-	<u>10,558</u>	

Duquesne Light Company
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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
117								40,994	
118	E. ADMINISTRATIVE AND GENERAL								
119	Admin & Gen Salaries	920	52,775	Labor	25,118	6,695	20,963	- 39,015	73.9%
120	Office Supp & Exp- Bill Print	921Bill	2,928	Bill	0	0	2,928	- 1	0.0%
121	Office Supp & Exp- Other	921	4,559	Labor	2,170	578	1,811	- 35	0.8%
122	Outside Services- Cust Care	923CC	2,017	Bill	0	0	2,017	- 64	3.2%
123	Outside Services- HR	923M	1,620	Labor	771	205	643	- 62	3.8%
124	Outside Services- Other	923	21,867	Labor	10,407	2,774	8,686	- 836	3.8%
125	Property Insurance	924	5,138	Plant	3,124	1,288	725	- 0	0.0%
126	Injuries & Damages	925	190	Labor	90	24	75	- 0	0.0%
127	Empl Pensions & Benefits	926	4,132	Labor	1,966	524	1,641	- 0	0.0%
128	Regulatory Commission	928	813	Bill	0	0	813	- 0	0.0%
129	A&G-EV	930EV	350	EV	0	0	350	- 0	0.0%
130	Marketing, Communications	930.1	34	Bill	0	0	34	- 1,260	3705.9%
131	Misc. General Plant	930.2	6,146	Labor	2,925	780	2,441	- (5)	-0.1%
132	General Plant Rent	931	3,243	Labor	1,544	411	1,288	- 0	0.0%
133	Misc Genl Plant- Metering	935M	833	Bill	0	0	833	- 0	0.0%
134	Misc Genl Plant- Other	935P	9,461	Labor	4,503	1,200	3,758	- 0	0.0%
135	Admin & Genl. Exp.	920-932	116,105		52,618	14,480	49,007	- 41,268	
136									
137	Total Operating Expenses		205,286		90,133	24,684	90,469	- 82,262	
138									
139	II. DEPRECIATION EXPENSE								
140	Intangible- Other	403	13,930	Intang	2,248	951	10,731	-	
141	Intangible- Customers	403	34,285	Bill	0	0	34,285	-	
142	Intangible- AMI	403	9,758	Bill	0	0	9,758	-	
143	Transmission Plant	403	0	None	0	0	0	-	
144	Structures and Improvements	403	1,593	Prim	1,593	0	0	-	
145	Direct assignment	403	0	None	0	0	0	-	
146	Station Equipment	403	11,383	Prim	11,383	0	0	-	
147	Poles, Towers and Fixtures	403	13,229	OH_Cond	10,533	2,696	0	-	
148	OH Conductors and Devices	403	16,681	OH_Cond	13,282	3,399	0	-	
149	UG Conduits	403	3,071	UG_Total	2,707	364	0	-	
150	UG Conductors	403	12,519	UG_Total	11,035	1,484	0	-	
151	Line Transformers	403	16,932	LTrans_Tot	1,071	15,861	0	-	
152	Services	403	2,403	Sec	0	2,403	0	-	
153	Meters	403	10,613	Bill	0	0	10,613	-	

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
154	Street Lighting	403	1,279	Sec	0	1,279	0	-	
155	General / Common Plant	364	20,926	Labor	9,960	2,655	8,312	-	
156	Depr / Amort-EV	403EV	143	EV	0	0	143	-	
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	-	
158	Amort Exp- Reg Assets- Dist		12,564	DistPt	8,434	3,566	564	-	
159	Depreciation Expense	403	181,309		72,245	34,657	74,407	-	
160									
161	III. TAXES and OTHER								
162	A. GENERAL TAXES								
163	Payroll related	408.3	6,897	Labor	3,282	875	2,739	-	
164	PURTA, Real estate	408.16	1,281	Plant	779	321	181	-	
165	Capital stock		0	Plant	0	0	0	-	
166	Other	408.1	0	Plant	0	0	0	-	
167	General Taxes		8,177		4,061	1,196	2,920	-	
168									
169	B. GROSS RECEIPTS TAX								
170	Gross Receipts tax		32,924	GRT_Rev	16,055	6,316	10,553	-	
171	Gross Receipts Tax		32,924		16,055	6,316	10,553	-	
172									
173	B. FEDERAL / STATE INCOME TAXES								
174	State Income Tax Expense		6,290	Pretax	4,310	1,858	121	-	
175	Federal Income Tax Expense		12,470	Pretax	8,545	3,684	241	-	
176	Income Taxes	409-411	18,759		12,854	5,542	362	-	
177	Total Taxes	408-411	59,861		32,971	13,054	13,836	-	
178									
179	TOTAL EXPENSES		446,456		195,349	72,395	178,712	-	
180									
181	IV. OPERATING REVENUES at Present Rates								
182	Distribution Revenue		550,379	DistBill_RR-PF	268,390	105,576	176,414	-	
183	Transmission Revenue		0	None	0	0	0	-	
184	POLR Revenue		0	None	0	0	0	-	
185	Forfeited Discounts		3,916	Bill	0	0	3,916	-	
186	Misc Service Revenue		2,299	DistBill_RR-PF	1,121	441	737	-	
187	Rent For Electric Property		11,788	OH_Cond	9,386	2,402	0	-	
188	Other Electric Revenues		0	DistBill_RR-PF	0	0	0	-	
189	Operating Revenues		568,382		278,897	108,419	181,066	-	
190									
191	TOTAL EXPENSES		446,456		195,349	72,395	178,712	-	
192	V. NET INCOME at Present Rates		121,926		83,548	36,024	2,355	-	

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Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
193			121,926	Check					
194	SUMMARY REPORT								
195	OPERATING REVENUES								
196	Utility Revenues	440-446	554,295		268,390	105,576	180,330	-	
197	Other Operating Revenues	450-456	14,087		10,507	2,843	737	-	
198	Total Operating Revenues		568,382		278,897	108,419	181,066	-	
199									
200	OPERATING EXPENSES								
201	Distribution / Transmission	580-599	55,702		37,514	10,204	7,984	-	
202	Customer Acctg & Service	901-919	33,478		0	0	33,478	-	
203	Admin & General	920-932	116,105		52,618	14,480	49,007	-	
204	Total Operating Expenses		205,286		90,133	24,684	90,469	-	
205									
206	Depreciation Expense	403	181,309		72,245	34,657	74,407	-	
207	Taxes Other Than Income Tax / Other	408	41,102		20,116	7,512	13,473	-	
208	INCOME BEFORE INCOME TAXES		140,685		96,402	41,566	2,717	-	
209	Income Taxes	409-411	18,759		12,854	5,542	362	-	
210	NET INCOME		121,926		83,548	36,024	2,355	-	
211	RATE BASE		2,276,464		1,402,665	590,231	283,568	-	
212	Return on Rate Base		5.36%		6.0%	6.1%	0.8%		
213									
214	REVENUE REQUIREMENTS								
215	Target Rate of Return		7.84%		7.84%	7.84%	7.84%		
216	Rate Base		2,276,464		1,402,665	590,231	283,568	-	
217									
218	Operating expenses		190,164		90,133	24,684	75,347	-	
219	Uncollectibles expense		15,437	Bill	0	0	15,437	-	
220	Depreciation expense		181,309		72,245	34,657	74,407	-	
221	Regulatory Commission Expenses		926	Bill	0	0	926	-	
222	General taxes / Other		8,177		4,061	1,196	2,920	-	
223	Subtotal- Operating Costs to recover		396,013		166,439	60,537	169,037	-	
224									
225	Target Return on Rate Base- After taxes		178,475		109,969	46,274	22,232	-	
226	Income taxes to recover		41,736	23.38%	25,716	10,821	5,199	-	
227				18.95%					
228	Subtotal- Rev Req before GRT		616,224		302,124	117,632	196,467	-	
229	GRT needed		37,918	GRT_Prop	18,398	7,226	12,295	-	
230	TOTAL REVENUE REQUIREMENT		654,142		320,522	124,858	208,762	-	
231			654,142	Check					

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Line	Account	No.	Secondary		Demand	Customer	
1	I. ELECTRIC PLANT IN SERVICE						
2	INTANGIBLE PLANT						
3	Organization / Franchise	301 / 302	21	Sec-Pt	4	17	-
4	SW- Plant/ OM	303P	0	None	0	0	-
5	SW- Customer-related	303C	0	None	0	0	-
6	SW- Labor-related	303L	0	None	0	0	-
7	SW- AMI	303AMI	0	None	0	0	-
8	Software- RB / CIP/Cyber	303F	25,257	Sec-Pt	4,718	20,539	-
9	Intangible Plant		25,277		4,722	20,556	-
10							
11	C. TRANSMISSION PLANT						
12	Transmission Plant	361	0	None	0	0	-
13	Transmission Plant	350-359	0		0	0	-
14							
15	D. DISTRIBUTION PLANT						
16	Land and Land Rights	360	0	None	0	0	-
17	Structures and Improvements	361	0	None	0	0	-
18	Direct Assignment	361	0	None	0	0	-
19	Station Equipment	362	0	None	0	0	-
20	Station Equipment- Network	362	0	None	0	0	-
21	Poles, Towers and Fixtures	364	127,160	OH_Min	6,452	120,708	-
22	OH Conductors and Devices	365	128,269	OH_Min	6,509	121,760	-
23	UG Conduits- Radial	366	16,789	UG_Rad_Min	11,988	4,801	-
24	UG Conduits- Network	366	4,620	UG_Net_Min	2,615	2,005	-
25	UG Conduits- URD	366	4,599	UG_URD_Min	0	4,599	-
26	UG Conductors- Radial	367	35,225	UG_Rad_Min	25,152	10,073	-
27	UG Conductors- Network	367	9,693	UG_Net_Min	5,487	4,206	-
28	UG Conductors- URD	367	9,649	UG_URD_Min	0	9,649	-
29	Line Transformers- OH	368	269,079	LTr_Min_OH	28,468	240,610	-
30	Line Transformers- Radial	368	95,034	LTr_Min_Rad	81,624	13,410	-
31	Line Transformers- Network	368	44,726	LTr_Min_Net	4,839	39,887	-
32	Line Transformers- URD	368	50,903	LTr_Min_URD	8,003	42,900	-
33	Services	369	114,962	Customer	0	114,962	-
34	Meters	370	0	None	0	0	-
35	Street Lighting	373	44,730	Customer	0	44,730	-
36	ARO- Dist Plant	ARO	0	Sec-Pt	0	0	-
37	Distribution Plant	360-373	955,438		181,139	774,299	-
38							

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Line	Account	No.	Secondary		Demand	Customer
39	E. GENERAL PLANT					
40	General Plant	390	44,535	Sec-Lab	5,650	38,885 -
41	General Plant-EV	390EV	0	None	0	0 -
42	General Plant	389-399	44,535		5,650	38,885 -
43						
44	TOTAL UTILITY PLANT		1,025,250		191,510	833,739 -
45						
46	II. DEPRECIATION RESERVE					
47	Intangible Plant	108.3	16,351	Sec-IntPt	3,054	13,297 -
48	Transmission Plant	108.3	0	Sec-IntPt	0	0 -
49	Structures and Improvements	108.5	0	None	0	0 -
50	Direct Assignment	108.5	0	None	0	0 -
51	Station Equipment	108.5	0	None	0	0 -
52	Poles, Towers and Fixtures	108.5	39,271	OH_Min	1,993	37,278 -
53	OH Conductors and Devices	108.5	37,604	OH_Min	1,908	35,695 -
54	UG Conduits	108.5	6,311	UG-Tot	3,543	2,767 -
55	UG Conductors	108.5	16,157	UG-Tot	9,072	7,085 -
56	Line Transformers	108.5	131,865	LTr-Tot	35,261	96,604 -
57	Services	108.5	28,630	Customer	0	28,630 -
58	Meters	108.5	0	None	0	0 -
59	Street Lighting	108.5	25,853	Customer	0	25,853 -
60	EV Assets	108EV	0	Sec-Pt	0	0 -
61	General	108.6	18,751	Sec-Lab	2,379	16,373 -
62	Depreciation Reserve	108	320,792		57,210	263,582 -
63						
64	III. OTHER RATE BASE ITEMS					
65	Cash Working Capital	131	5,550	Sec-OM	695	4,856 -
66	Cash Working Capital- Supp	131	0	None	0	0 -
67	Materials & Supplies		6,534	Sec-Pt	1,220	5,313 -
68	Capitalized Pension		18,658	Sec-Pt	3,485	15,173 -
69	Customer Deposits		0	None	0	0 -
70	ADIT-EV		0	Sec-Pt	0	0 -
71	ADIT- Transmission	154	0	None	0	0 -
72	ADIT- Distribution	154	(142,445)	Sec-Pt	(26,608)	(115,837) -
73	ADIT- General	182	(2,523)	Sec-Lab	(320)	(2,203) -
74	Other Rate Base	131-283	(114,227)		(21,528)	(92,699) -
75						
76	TOTAL RATE BASE		590,231		112,773	477,459 -
77						

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Line	Account	No.	Secondary		Demand	Customer
78	I. OPERATING AND MAINTENANCE EXP					
79	B. TRANSMISSION EXPENSE					
80	POLR Expense		0	None	0	0 -
81	Transmission Expense		0	None	0	0 -
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0 -</u>
83						
84	C. DISTRIBUTION EXPENSE					
85	Ops Supv & Engineering	580	1,432	Sec-Lab	182	1,250 -
86	Load Dispatching	581	0	None	0	0 -
87	Station Expenses	582	0	None	0	0 -
88	OH Line Expenses	583	111	OH_Min	6	105 -
89	UG Line Expenses	584	72	UG-Tot	40	32 -
90	Meter Expenses	586	0	None	0	0 -
91	Customer Installation Expenses	587	0	None	0	0 -
92	Misc. Distribution Expenses	588	2,922	Sec-Pt	546	2,376 -
93	Rents	589	0	Sec-Pt	0	0 -
94	Maint Supv & Engineering	590	(36)	Sec-Lab	(5)	(31) -
95	Maint of Structures	591	0	None	0	0 -
96	Maint of Station Equip	592	0	None	0	0 -
97	Maint of OH Lines	593	4,834	OH_Min	245	4,588 -
98	Maint of UG Lines	594	266	UG-Tot	149	117 -
99	Maint of Line Transformers	595	27	LTr-Tot	7	20 -
100	Maint of Lighting	596	555	Customer	0	555 -
101	Maint of Meters	597	0	None	0	0 -
102	Maint of Misc. Plant	599	21	Sec-Pt	4	17 -
103	Oper. & Maint. Exp.	500-599	<u>10,204</u>		<u>1,175</u>	<u>9,029 -</u>
104			10,204		1,175	9,029 -
105	D. CUSTOMER ACCOUNTS AND SERVICE					
106	Supervision	901	0	None	0	0 -
107	Meter Reading Exp	902	0	None	0	0 -
108	Customer Records & Coll	903	0	None	0	0 -
109	Uncollectible Accounts	904	0	Sec-Rev	0	0 -
110	COVID Uncol, LPC	904	0	None	0	0 -
111	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0 -</u>
112						
113	Customer Assistance	908	0	None	0	0 -
114	COVID Relief	908CV	0	None	0	0 -
115	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0 -</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0 -</u>

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Line	Account	No.	Secondary		Demand	Customer	
117							
118	E. ADMINISTRATIVE AND GENERAL						
119	Admin & Gen Salaries	920	6,695	Sec-Lab	849	5,845	-
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	-
121	Office Supp & Exp- Other	921	578	Sec-Lab	73	505	-
122	Outside Services- Cust Care	923CC	0	None	0	0	-
123	Outside Services- HR	923M	205	Sec-Lab	26	179	-
124	Outside Services- Other	923	2,774	Sec-Lab	352	2,422	-
125	Property Insurance	924	1,288	Sec-Pt	241	1,048	-
126	Injuries & Damages	925	24	Sec-Lab	3	21	-
127	Empl Pensions & Benefits	926	524	Sec-Lab	66	458	-
128	Regulatory Commission	928	0	None	0	0	-
129	A&G-EV	930EV	0	Sec-Lab	0	0	-
130	Marketing, Communications	930.1	0	None	0	0	-
131	Misc. General Plant	930.2	780	Sec-Lab	99	681	-
132	General Plant Rent	931	411	Sec-Lab	52	359	-
133	Misc Genl Plant- Metering	935M	0	Sec-Lab	0	0	-
134	Misc Genl Plant- Other	935P	1,200	Sec-Lab	152	1,048	-
135	Admin & Genl. Exp.	920-932	14,480		1,914	12,566	-
136							
137	Total Operating Expenses		24,684		3,089	21,595	-
138							
139	II. DEPRECIATION EXPENSE						
140	Intangible- Other	403	951	Sec-Pt	178	773	-
141	Intangible- Customers	403	0	None	0	0	-
142	Intangible- AMI	403	0	None	0	0	-
143	Transmission Plant	403	0	None	0	0	-
144	Structures and Improvements	403	0	None	0	0	-
145	Direct assignment	403	0	None	0	0	-
146	Station Equipment	403	0	None	0	0	-
147	Poles, Towers and Fixtures	403	2,696	OH_Min	137	2,559	-
148	OH Conductors and Devices	403	3,399	OH_Min	172	3,227	-
149	UG Conduits	403	364	UG-Tot	204	160	-
150	UG Conductors	403	1,484	UG-Tot	833	651	-
151	Line Transformers	403	15,861	LTr-Tot	4,241	11,620	-
152	Services	403	2,403	Customer	0	2,403	-
153	Meters	403	0	None	0	0	-

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Line	Account	No.	Secondary		Demand	Customer	
154	Street Lighting	403	1,279	Customer	0	1,279	-
155	General / Common Plant	364	2,655	Sec-Lab	337	2,318	-
156	Depr / Amort-EV	403EV	0	Sec-GenPt	0	0	-
157	Amort Exp- Reg Assets- Tran		0	Sec-GenPt	0	0	-
158	Amort Exp- Reg Assets- Dist		3,566	Sec-Pt	666	2,900	-
159	Depreciation Expense	403	<u>34,657</u>		<u>6,769</u>	<u>27,889</u>	-
160							
161	III. TAXES and OTHER						
162	A. GENERAL TAXES						
163	Payroll related	408	875	Sec-Lab	111	764	-
164	PURTA, Real estate	408.16	321	Sec-Pt	60	261	-
165	Capital stock		0	Sec-Pt	0	0	-
166	Other	408	0	Sec-Pt	0	0	-
167	General Taxes		<u>1,196</u>		<u>171</u>	<u>1,025</u>	-
168							
169	B. GROSS RECEIPTS TAX						
170	Gross Receipts tax		6,316	Sec-Rev	1,140	5,176	-
171	Gross Receipts Tax		<u>6,316</u>		<u>1,140</u>	<u>5,176</u>	-
172							
173	B. FEDERAL / STATE INCOME TAXES						
174	State Income Tax Expense		1,858	Sec-Pretax	362	1,497	-
175	Federal Income Tax Expense		3,684	Sec-Pretax	717	2,967	-
176	Income Taxes	409-411	<u>5,542</u>		<u>1,078</u>	<u>4,464</u>	-
177	Total Taxes	408-411	<u>13,054</u>		<u>2,389</u>	<u>10,665</u>	-
178							
179	TOTAL EXPENSES		<u>72,395</u>		<u>12,247</u>	<u>60,148</u>	-
180							
181	IV. OPERATING REVENUES at Present Ra						
182	Distribution Revenue		105,576	Sec-RetRRPF	19,055	86,521	-
183	Transmission Revenue		0	Sec-RetRRPF	0	0	-
184	POLR Revenue		0	Sec-RetRRPF	0	0	-
185	Forfeited Discounts		0	Sec-Rev	0	0	-
186	Misc Service Revenue		441	Sec-RetRRPF	80	361	-
187	Rent For Electric Property		2,402	OH_Min	122	2,280	-
188	Other Electric Revenues		0	Sec-RetRRPF	0	0	-
189	Operating Revenues		<u>108,419</u>		<u>19,256</u>	<u>89,163</u>	-
190							
191	TOTAL EXPENSES		<u>72,395</u>		<u>12,247</u>	<u>60,148</u>	-
192	V. NET INCOME at Present Rat		<u>36,024</u>		<u>7,009</u>	<u>29,014</u>	-

Classify
Classification
Cls
Exh 6-6

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Classification

Line	Account	No.	Secondary	Demand	Customer
193					
194	SUMMARY REPORT				
195	OPERATING REVENUES				
196	Utility Revenues	440-446	105,576	19,055	86,521 -
197	Other Operating Revenues	450-456	2,843	201	2,642 -
198	Total Operating Revenues		<u>108,419</u>	<u>19,256</u>	<u>89,163 -</u>
199					
200	OPERATING EXPENSES				
201	Distribution / Transmission	580-599	10,204	1,175	9,029 -
202	Customer Acctg & Service	901-919	0	0	0 -
203	Admin & General	920-932	14,480	1,914	12,566 -
204	Total Operating Expenses		<u>24,684</u>	<u>3,089</u>	<u>21,595 -</u>
205					
206	Depreciation Expense	403	34,657	6,769	27,889 -
207	Taxes Other Than Income Tax / Otl	408	7,512	1,311	6,201 -
208	INCOME BEFORE INCOME TAX		<u>41,566</u>	<u>8,088</u>	<u>33,478 -</u>
209	Income Taxes	409-411	5,542	1,078	4,464 -
210	NET INCOME		<u>36,024</u>	<u>7,009</u>	<u>29,014 -</u>
211	RATE BASE		<u>590,231</u>	<u>112,773</u>	<u>477,459 -</u>
212	Return on Rate Base				
213					
214	REVENUE REQUIREMENTS				
215	Target Rate of Return		7.8400%	7.8400%	7.8400%
216	Rate Base		590,231	112,773	477,459 -
217					
218	Operating expenses		24,684	3,089	21,595 -
219	Uncollectibles expense		0	0	0 -
220	Depreciation expense		34,657	6,769	27,889 -
221	Regulatory Commission Expenses		0	0	0 -
222	General taxes / Other		1,196	171	1,025 -
223	Subtotal- Operating Costs to recove		<u>60,537</u>	<u>10,029</u>	<u>50,508 -</u>
224					
225	Target Return on Rate Base- After t		46,274	8,841	37,433 -
226	Income taxes to recover	23.38%	10,821	2,068	8,754 -
227				18.95%	
228	Subtotal- Rev Req before GRT		117,632	20,937	96,695 -
229	GRT needed	6.30%	7,226	1,304	5,921 -
230	TOTAL REVENUE REQUIREMENT		<u>124,858</u>	<u>22,242</u>	<u>102,616 -</u>

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	82	37	4	1	1	5	13	1	1	
4	SW- Plant/ OM	303P	0	0	0	0	0	0	0	0	0	
5	SW- Customer-related	303C	219,001	179,742	14,462	2,145	9,036	7,322	2,454	908	232	
6	SW- Labor-related	303L	0	0	0	0	0	0	0	0	0	
7	SW- AMI	303AMI	62,331	41,055	3,289	488	2,128	8,408	4,862	967	427	
8	Software- RB / CIP/Cyber	303F	88,984	38,362	4,248	538	1,488	5,076	14,491	585	1,365	
9	Intangible Plant		370,398	259,196	22,002	3,172	12,653	20,811	21,820	2,460	2,025	
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	0	0	0	0	0	0	0	0	
13	Transmission Plant	350-359	0	0	0	0	0	0	0	0	0	
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	23,190	9,519	1,268	152	202	1,260	4,097	137	373	
17	Structures and Improvements	361	71,327	29,280	3,900	469	623	3,876	12,603	421	1,146	
18	Direct Assignment	361	0	0	0	0	0	0	0	0	0	
19	Station Equipment	362	523,748	214,998	28,638	3,441	4,573	28,459	92,540	3,091	8,414	
20	Station Equipment- Network	362	13,188	0	0	0	24	364	2,075	55	268	
21	Poles, Towers and Fixtures	364	624,016	311,407	36,247	4,580	9,444	31,705	90,545	3,480	8,153	
22	OH Conductors and Devices	365	629,457	314,123	36,564	4,620	9,527	31,981	91,335	3,510	8,224	
23	UG Conduits- Radial	366	157,950	6,980	724	96	2,814	16,226	51,734	1,755	4,657	
24	UG Conduits- Network	366	30,713	0	0	0	461	1,494	4,948	325	673	
25	UG Conduits- URD	366	30,713	26,934	3,365	414	0	0	0	0	0	
26	UG Conductors- Radial	367	331,382	14,644	1,518	201	5,904	34,043	108,538	3,682	9,771	
27	UG Conductors- Network	367	64,435	0	0	0	966	3,134	10,382	681	1,413	
28	UG Conductors- URD	367	64,435	56,506	7,061	868	0	0	0	0	0	
29	Line Transformers- OH	368	300,124	210,824	18,236	2,569	10,153	11,612	18,568	1,346	1,685	
30	Line Transformers- Radial	368	95,034	10,913	878	130	1,793	9,595	30,248	1,039	2,723	
31	Line Transformers- Network	368	44,726	0	0	0	577	2,205	13,784	691	2,666	
32	Line Transformers- URD	368	50,903	46,236	4,087	580	0	0	0	0	0	
33	Services	369	114,962	94,584	7,610	1,129	4,828	4,446	1,490	552	141	
34	Meters	370	151,169	92,079	7,376	1,094	4,773	16,665	22,109	1,916	1,942	
35	Street Lighting	373	44,730	0	0	0	0	0	0	0	0	
36	ARO- Dist Plant	ARO	0	0	0	0	0	0	0	0	0	
37	Distribution Plant	360-373	3,366,202	1,439,026	157,472	20,343	56,663	197,065	554,995	22,680	52,248	
38												

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS	
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	82	12	2	4	0	0	1	0	
4	SW- Plant/ OM	303P	0	0	0	0	0	0	0	0	
5	SW- Customer-related	303C	219,001	267	32	7	3	0	349	2,040	
6	SW- Labor-related	303L	0	0	0	0	0	0	0	0	
7	SW- AMI	303AMI	62,331	597	71	32	7	0	0	0	
8	Software- RB / CIP/Cyber	303F	88,984	14,290	2,141	4,427	1	248	1,518	207	
9	Intangible Plant		370,398	15,166	2,246	4,470	11	249	1,869	2,248	
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	0	0	0	0	0	0	0	
13	Transmission Plant	350-359	0	0	0	0	0	0	0	0	
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	23,190	4,080	551	1,381	0	77	67	25	
17	Structures and Improvements	361	71,327	12,551	1,695	4,247	0	235	205	78	
18	Direct Assignment	361	0	0	0	0	0	0	0	0	
19	Station Equipment	362	523,748	92,158	12,448	31,184	0	1,729	1,503	573	
20	Station Equipment- Network	362	13,188	6,765	2,713	921	0	0	0	4	
21	Poles, Towers and Fixtures	364	624,016	84,125	9,531	29,727	0	1,707	1,677	1,687	
22	OH Conductors and Devices	365	629,457	84,859	9,614	29,986	0	1,722	1,691	1,702	
23	UG Conduits- Radial	366	157,950	48,391	5,489	16,855	0	988	868	374	
24	UG Conduits- Network	366	30,713	14,857	5,934	2,008	0	0	0	13	
25	UG Conduits- URD	366	30,713	0	0	0	0	0	0	0	
26	UG Conductors- Radial	367	331,382	101,525	11,516	35,361	0	2,074	1,820	784	
27	UG Conductors- Network	367	64,435	31,170	12,449	4,212	0	0	0	28	
28	UG Conductors- URD	367	64,435	0	0	0	0	0	0	0	
29	Line Transformers- OH	368	300,124	15,496	2,010	4,452	0	309	585	2,278	
30	Line Transformers- Radial	368	95,034	26,275	3,027	7,071	0	577	512	252	
31	Line Transformers- Network	368	44,726	19,530	4,602	666	0	0	0	7	
32	Line Transformers- URD	368	50,903	0	0	0	0	0	0	0	
33	Services	369	114,962	162	19	0	0	0	0	0	
34	Meters	370	151,169	2,715	323	146	31	0	0	0	
35	Street Lighting	373	44,730	0	0	0	0	0	44,730	0	
36	ARO- Dist Plant	ARO	0	0	0	0	0	0	0	0	
37	Distribution Plant	360-373	3,366,202	544,658	81,923	168,215	31	9,419	53,659	7,805	
38											

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT										
40	General Plant	390	351,077	188,694	22,302	2,210	6,724	18,426	46,636	2,140	4,307
41	General Plant-EV	390EV	1,081	312	37	4	39	104	261	12	24
42	General Plant	389-399	352,158	189,006	22,338	2,213	6,763	18,530	46,897	2,152	4,331
43											
44	TOTAL UTILITY PLANT		4,088,758	1,887,228	201,813	25,728	76,079	236,407	623,712	27,293	58,605
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	239,596	167,664	14,232	2,052	8,185	13,462	14,115	1,592	1,310
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	43,772	17,968	2,393	288	382	2,378	7,734	258	703
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	189,703	77,873	10,373	1,246	1,656	10,308	33,518	1,119	3,047
52	Poles, Towers and Fixtures	108.5	192,716	96,173	11,194	1,414	2,917	9,792	27,963	1,075	2,518
53	OH Conductors and Devices	108.5	184,533	92,089	10,719	1,354	2,793	9,376	26,776	1,029	2,411
54	UG Conduits	108.5	53,228	8,228	992	124	795	4,300	13,753	505	1,293
55	UG Conductors	108.5	136,278	21,067	2,540	317	2,034	11,008	35,211	1,292	3,311
56	Line Transformers	108.5	140,769	76,861	6,655	941	3,592	6,715	17,955	882	2,029
57	Services	108.5	28,630	23,555	1,895	281	1,202	1,107	371	137	35
58	Meters	108.5	42,906	26,135	2,094	311	1,355	4,730	6,275	544	551
59	Street Lighting	108.5	25,853	0	0	0	0	0	0	0	0
60	EV Assets	108EV	143	62	7	1	4	10	26	1	2
61	General	108.6	147,822	79,450	9,390	930	2,831	7,758	19,636	901	1,814
62	Depreciation Reserve	108	1,425,949	687,125	72,485	9,258	27,746	80,944	203,334	9,335	19,026
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	46,162	26,046	3,178	290	892	2,261	5,593	264	520
66	Cash Working Capital- Supp	131	0	0	0	0	0	0	0	0	0
67	Materials & Supplies		26,057	11,803	1,292	159	466	1,552	4,141	179	388
68	Capitalized Pension		74,408	33,705	3,688	455	1,332	4,432	11,824	511	1,109
69	Customer Deposits		(11,163)	(6,640)	(831)	(58)	(658)	(1,099)	(1,208)	(102)	(110)
70	ADIT-EV		(53)	(15)	(2)	(0)	(2)	(5)	(13)	(1)	(1)
71	ADIT- Transmission	154	0	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(501,864)	(216,358)	(23,956)	(3,035)	(8,391)	(28,630)	(81,726)	(3,298)	(7,696)
73	ADIT- General	182	(19,893)	(10,692)	(1,264)	(125)	(381)	(1,044)	(2,642)	(121)	(244)
74	Other Rate Base	131-283	(386,345)	(162,151)	(17,894)	(2,314)	(6,742)	(22,533)	(64,032)	(2,567)	(6,034)
75											
76	TOTAL RATE BASE		2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
77											

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT									
40	General Plant	390	351,077	35,622	4,915	11,322	15	629	6,657	478
41	General Plant-EV	390EV	1,081	199	27	63	0	0	0	0
42	General Plant	389-399	352,158	35,821	4,942	11,385	15	629	6,657	478
43										
44	TOTAL UTILITY PLANT		4,088,758	595,645	89,110	184,070	57	10,297	62,185	10,530
45										
46	II. DEPRECIATION RESERVE									
47	Intangible Plant	108.3	239,596	9,810	1,453	2,892	7	161	1,209	1,454
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	43,772	7,702	1,040	2,606	0	145	126	48
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	189,703	33,380	4,509	11,295	0	626	545	207
52	Poles, Towers and Fixtures	108.5	192,716	25,981	2,944	9,181	0	527	518	521
53	OH Conductors and Devices	108.5	184,533	24,877	2,819	8,791	0	505	496	499
54	UG Conduits	108.5	53,228	15,346	2,772	4,577	0	240	211	94
55	UG Conductors	108.5	136,278	39,290	7,096	11,717	0	614	539	240
56	Line Transformers	108.5	140,769	17,582	2,765	3,496	0	254	315	728
57	Services	108.5	28,630	40	5	0	0	0	0	0
58	Meters	108.5	42,906	770	92	41	9	0	0	0
59	Street Lighting	108.5	25,853	0	0	0	0	0	25,853	0
60	EV Assets	108EV	143	20	3	6	0	0	0	0
61	General	108.6	147,822	14,999	2,069	4,767	6	265	2,803	201
62	Depreciation Reserve	108	1,425,949	189,799	27,565	59,369	22	3,337	32,613	3,992
63										
64	III. OTHER RATE BASE ITEMS									
65	Cash Working Capital	131	46,162	4,304	587	1,375	2	77	701	73
66	Cash Working Capital- Supp	131	0	0	0	0	0	0	0	0
67	Materials & Supplies		26,057	3,817	570	1,175	1	66	394	54
68	Capitalized Pension		74,408	10,900	1,629	3,354	2	187	1,125	155
69	Customer Deposits		(11,163)	(457)	0	0	0	(0)	(0)	0
70	ADIT-EV		(53)	(10)	(1)	(3)	0	0	0	0
71	ADIT- Transmission	154	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(501,864)	(80,595)	(12,074)	(24,970)	(4)	(1,399)	(8,564)	(1,169)
73	ADIT- General	182	(19,893)	(2,018)	(278)	(642)	(1)	(36)	(377)	(27)
74	Other Rate Base	131-283	(386,345)	(64,059)	(9,568)	(19,711)	(1)	(1,105)	(6,721)	(914)
75										
76	TOTAL RATE BASE		2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
77										

Total
Revenue requirement by rate class by account
Tot
Exh 6-7

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	0	0	0	0	0	0	0	0
81	Transmission Expense		0	0	0	0	0	0	0	0	0
82	Transmission Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	9,222	4,815	565	58	172	484	1,249	56	115
86	Load Dispatching	581	1,050	431	57	7	9	57	186	6	17
87	Station Expenses	582	352	144	19	2	3	19	62	2	6
88	OH Line Expenses	583	544	271	32	4	8	28	79	3	7
89	UG Line Expenses	584	607	94	11	1	9	49	157	6	15
90	Meter Expenses	586	4,051	2,048	164	24	106	445	983	51	86
91	Customer Installation Expenses	587	2	2	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	10,295	4,438	491	62	172	587	1,677	68	158
93	Rents	589	0	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(190)	(80)	(10)	(1)	(3)	(10)	(31)	(1)	(3)
95	Maint of Structures	591	99	41	5	1	1	5	17	1	2
96	Maint of Station Equip	592	2,659	1,092	145	17	23	145	470	16	43
97	Maint of OH Lines	593	23,720	11,837	1,378	174	359	1,205	3,442	132	310
98	Maint of UG Lines	594	2,242	347	42	5	33	181	579	21	54
99	Maint of Line Transformers	595	29	16	1	0	1	1	4	0	0
100	Maint of Lighting	596	555	0	0	0	0	0	0	0	0
101	Maint of Meters	597	391	198	16	2	10	43	95	5	8
102	Maint of Misc. Plant	599	74	32	4	0	1	4	12	0	1
103	Oper. & Maint. Exp.	500-599	<u>55,702</u>	<u>25,724</u>	<u>2,922</u>	<u>359</u>	<u>906</u>	<u>3,243</u>	<u>8,981</u>	<u>366</u>	<u>820</u>
104			55,702	25,724	2,922	359	906	3,243	8,981	366	820
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	13,049	10,554	1,367	86	353	306	281	42	34
107	Meter Reading Exp	902	335	276	22	3	14	13	4	1	0
108	Customer Records & Coll	903	1,216	984	127	8	33	28	26	4	3
109	Uncollectible Accounts	904	14,309	11,324	1,913	58	226	221	420	36	54
110	COVID Uncol, LPC	904	2,951	2,335	395	12	47	46	87	7	11
111	Customer Accts. Exp.	901-905	<u>31,860</u>	<u>25,472</u>	<u>3,824</u>	<u>167</u>	<u>673</u>	<u>614</u>	<u>819</u>	<u>91</u>	<u>102</u>
112											
113	Customer Assistance	908	165	135	11	2	7	6	2	1	0
114	COVID Relief	908CV	1,453	1,117	90	13	37	93	88	8	7
115	Customer Service Exp.	908-916	<u>1,618</u>	<u>1,252</u>	<u>101</u>	<u>15</u>	<u>44</u>	<u>98</u>	<u>90</u>	<u>9</u>	<u>7</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>33,478</u>	<u>26,724</u>	<u>3,924</u>	<u>182</u>	<u>717</u>	<u>712</u>	<u>909</u>	<u>100</u>	<u>109</u>

Total
Revenue requirement by rate class by account
Tot
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Duquesne Light Company
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Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS	
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	0	0	0	0	0	0	0	
81	Transmission Expense		0	0	0	0	0	0	0	0	
82	Transmission Expense		0	0	0	0	0	0	0	0	
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	9,222	1,003	139	320	0	18	212	15	
86	Load Dispatching	581	1,050	185	25	63	0	3	3	1	
87	Station Expenses	582	352	62	8	21	0	1	1	0	
88	OH Line Expenses	583	544	73	8	26	0	1	1	1	
89	UG Line Expenses	584	607	175	32	52	0	3	2	1	
90	Meter Expenses	586	4,051	121	14	6	1	0	0	0	
91	Customer Installation Expenses	587	2	0	0	0	0	0	0	0	
92	Misc. Distribution Expenses	588	10,295	1,653	248	512	0	29	176	24	
93	Rents	589	0	0	0	0	0	0	0	0	
94	Maint Supv & Engineering	590	(190)	(30)	(4)	(10)	(0)	(1)	(5)	(0)	
95	Maint of Structures	591	99	17	2	6	0	0	0	0	
96	Maint of Station Equip	592	2,659	468	63	158	0	9	8	3	
97	Maint of OH Lines	593	23,720	3,198	362	1,130	0	65	64	64	
98	Maint of UG Lines	594	2,242	647	117	193	0	10	9	4	
99	Maint of Line Transformers	595	29	4	1	1	0	0	0	0	
100	Maint of Lighting	596	555	0	0	0	0	0	555	0	
101	Maint of Meters	597	391	12	1	1	0	0	0	0	
102	Maint of Misc. Plant	599	74	12	2	4	0	0	1	0	
103	Oper. & Maint. Exp.	500-599	55,702	7,599	1,018	2,483	2	139	1,027	114	
104			55,702	7,599	1,018	2,483	2	139	1,027	114	
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	13,049	24	1	0	0	0	0	0	
107	Meter Reading Exp	902	335	1	0	0	0	0	0	0	
108	Customer Records & Coll	903	1,216	2	0	0	0	0	0	0	
109	Uncollectible Accounts	904	14,309	33	1	0	0	0	14	9	
110	COVID Uncol, LPC	904	2,951	7	0	0	0	0	3	2	
111	Customer Accts. Exp.	901-905	31,860	67	3	0	0	0	17	10	
112											
113	Customer Assistance	908	165	0	0	0	0	0	0	2	
114	COVID Relief	908CV	1,453	0	0	0	0	0	0	0	
115	Customer Service Exp.	908-916	1,618	0	0	0	0	0	0	2	
116	Customer Accts. & Serv. Exp.	901-919	33,478	67	3	0	0	0	17	12	

Total
Revenue requirement by rate class by account
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Duquesne Light Company
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Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117											
118	E. ADMINISTRATIVE AND GENERAL										
119	Admin & Gen Salaries	920	52,775	28,365	3,352	332	1,011	2,770	7,011	322	647
120	Office Supp & Exp- Bill Print	921Bill	2,928	2,403	193	29	121	98	33	12	3
121	Office Supp & Exp- Other	921	4,559	2,450	290	29	87	239	606	28	56
122	Outside Services- Cust Care	923CC	2,017	1,655	133	20	83	67	23	8	2
123	Outside Services- HR	923M	1,620	871	103	10	31	85	215	10	20
124	Outside Services- Other	923	21,867	11,753	1,389	138	419	1,148	2,905	133	268
125	Property Insurance	924	5,138	2,327	255	31	92	306	816	35	77
126	Injuries & Damages	925	190	102	12	1	4	10	25	1	2
127	Empl Pensions & Benefits	926	4,132	2,221	262	26	79	217	549	25	51
128	Regulatory Commission	928	813	432	41	5	17	49	103	5	9
129	A&G-EV	930EV	350	134	16	2	11	28	71	3	7
130	Marketing, Communications	930	34	28	2	0	1	1	0	0	0
131	Misc. General Plant	930	6,146	3,303	390	39	118	323	816	37	75
132	General Plant Rent	931	3,243	1,743	206	20	62	170	431	20	40
133	Misc Genl Plant- Metering	935M	833	507	41	6	26	92	122	11	11
134	Misc Genl Plant- Other	935P	9,461	5,085	601	60	181	497	1,257	58	116
135	Admin & Genl. Exp.	920-932	116,105	63,380	7,287	747	2,343	6,100	14,982	709	1,384
136											
137	Total Operating Expenses		205,286	115,828	14,133	1,288	3,967	10,055	24,871	1,175	2,313
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Other	403	13,930	8,428	860	93	367	1,050	1,799	123	164
141	Intangible- Customers	403	34,285	28,139	2,264	336	1,415	1,146	384	142	36
142	Intangible- AMI	403	9,758	6,427	515	76	333	1,316	761	151	67
143	Transmission Plant	403	0	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	1,593	654	87	10	14	87	281	9	26
145	Direct assignment	403	0	0	0	0	0	0	0	0	0
146	Station Equipment	403	11,383	4,673	622	75	99	619	2,011	67	183
147	Poles, Towers and Fixtures	403	13,229	6,602	768	97	200	672	1,920	74	173
148	OH Conductors and Devices	403	16,681	8,324	969	122	252	848	2,420	93	218
149	UG Conduits	403	3,071	475	57	7	46	248	793	29	75
150	UG Conductors	403	12,519	1,935	233	29	187	1,011	3,235	119	304
151	Line Transformers	403	16,932	9,245	800	113	432	808	2,160	106	244
152	Services	403	2,403	1,977	159	24	101	93	31	12	3
153	Meters	403	10,613	6,464	518	77	335	1,170	1,552	135	136

Total
Revenue requirement by rate class by account
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Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
117										
118	E. ADMINISTRATIVE AND GENERAL									
119	Admin & Gen Salaries	920	52,775	5,355	739	1,702	2	95	1,001	72
120	Office Supp & Exp- Bill Print	921Bill	2,928	4	0	0	0	0	5	27
121	Office Supp & Exp- Other	921	4,559	463	64	147	0	8	86	6
122	Outside Services- Cust Care	923CC	2,017	2	0	0	0	0	3	19
123	Outside Services- HR	923M	1,620	164	23	52	0	3	31	2
124	Outside Services- Other	923	21,867	2,219	306	705	1	39	415	30
125	Property Insurance	924	5,138	753	112	232	0	13	78	11
126	Injuries & Damages	925	190	19	3	6	0	0	4	0
127	Empl Pensions & Benefits	926	4,132	419	58	133	0	7	78	6
128	Regulatory Commission	928	813	95	11	28	0	2	15	2
129	A&G-EV	930EV	350	54	7	17	0	0	0	0
130	Marketing, Communications	930	34	0	0	0	0	0	0	0
131	Misc. General Plant	930	6,146	624	86	198	0	11	117	8
132	General Plant Rent	931	3,243	329	45	105	0	6	61	4
133	Misc Genl Plant- Metering	935M	833	15	2	1	0	0	0	0
134	Misc Genl Plant- Other	935P	9,461	960	132	305	0	17	179	13
135	Admin & Genl. Exp.	920-932	116,105	11,475	1,589	3,631	5	202	2,072	200
136										
137	Total Operating Expenses		205,286	19,141	2,610	6,114	7	341	3,117	326
138										
139	II. DEPRECIATION EXPENSE									
140	Intangible- Other	403	13,930	695	99	177	2	9	57	8
141	Intangible- Customers	403	34,285	42	5	1	1	0	55	319
142	Intangible- AMI	403	9,758	93	11	5	1	0	0	0
143	Transmission Plant	403	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	1,593	280	38	95	0	5	5	2
145	Direct assignment	403	0	0	0	0	0	0	0	0
146	Station Equipment	403	11,383	2,003	271	678	0	38	33	12
147	Poles, Towers and Fixtures	403	13,229	1,783	202	630	0	36	36	36
148	OH Conductors and Devices	403	16,681	2,249	255	795	0	46	45	45
149	UG Conduits	403	3,071	885	160	264	0	14	12	5
150	UG Conductors	403	12,519	3,609	652	1,076	0	56	50	22
151	Line Transformers	403	16,932	2,115	333	421	0	31	38	88
152	Services	403	2,403	3	0	0	0	0	0	0
153	Meters	403	10,613	191	23	10	2	0	0	0

Total
Revenue requirement by rate class by account
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Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	Street Lighting	403	1,279	0	0	0	0	0	0	0	0
155	General / Common Plant	364	20,926	11,247	1,329	132	401	1,098	2,780	128	257
156	Depr / Amort-EV	403EV	143	62	7	1	4	10	26	1	2
157	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		12,564	5,416	600	76	210	717	2,046	83	193
159	Depreciation Expense	403	181,309	100,069	9,790	1,268	4,396	10,893	22,200	1,271	2,080
160											
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	6,897	3,707	438	43	132	362	916	42	85
164	PURTA, Real estate	408.16	1,281	580	63	8	23	76	203	9	19
165	Capital stock		0	0	0	0	0	0	0	0	0
166	Other	408	0	0	0	0	0	0	0	0	0
167	General Taxes		8,177	4,287	502	51	155	438	1,120	51	104
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		32,924	17,477	1,677	193	698	1,984	4,156	215	352
171	Gross Receipts Tax		32,924	17,477	1,677	193	698	1,984	4,156	215	352
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		6,290	2,892	146	24	123	473	860	44	55
175	Federal Income Tax Expense		12,470	5,735	289	48	244	939	1,705	87	109
176	Income Taxes	409-411	18,759	8,627	435	73	366	1,412	2,566	131	165
177	Total Taxes	408-411	59,861	30,391	2,613	317	1,220	3,834	7,841	397	621
178											
179	TOTAL EXPENSES		446,456	246,288	26,536	2,873	9,582	24,782	54,913	2,843	5,014
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		550,379	292,161	28,036	3,230	11,675	33,160	69,472	3,602	5,890
183	Transmission Revenue		0	0	0	0	0	0	0	0	0
184	POLR Revenue		0	0	0	0	0	0	0	0	0
185	Forfeited Discounts		3,916	3,099	524	16	62	61	115	10	15
186	Misc Service Revenue		2,299	1,220	117	13	49	139	290	15	25
187	Rent For Electric Property		11,788	5,880	685	86	179	600	1,711	66	154
188	Other Electric Revenues		0	0	0	0	0	0	0	0	0
189	Operating Revenues		568,382	302,360	29,361	3,346	11,964	33,959	71,588	3,692	6,083
190											
191	TOTAL EXPENSES		446,456	246,288	26,536	2,873	9,582	24,782	54,913	2,843	5,014
192	V. NET INCOME at Present Rates		121,926	56,072	2,825	473	2,382	9,177	16,675	849	1,069
193											

Total
Revenue requirement by rate class by account
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Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
154	Street Lighting	403	1,279	0	0	0	0	0	1,279	0
155	General / Common Plant	364	20,926	2,123	293	675	1	38	397	28
156	Depr / Amort-EV	403EV	143	20	3	6	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		12,564	2,018	302	625	0	35	214	29
159	Depreciation Expense	403	181,309	18,110	2,646	5,458	6	307	2,219	595
160										
161	III. TAXES and OTHER									
162	A. GENERAL TAXES									
163	Payroll related	408	6,897	700	97	222	0	12	131	9
164	PURTA, Real estate	408.16	1,281	188	28	58	0	3	19	3
165	Capital stock		0	0	0	0	0	0	0	0
166	Other	408	0	0	0	0	0	0	0	0
167	General Taxes		8,177	887	125	280	0	16	150	12
168										
169	B. GROSS RECEIPTS TAX									
170	Gross Receipts tax		32,924	3,853	430	1,117	19	89	596	67
171	Gross Receipts Tax		32,924	3,853	430	1,117	19	89	596	67
172										
173	B. FEDERAL / STATE INCOME TAXES									
174	State Income Tax Expense		6,290	1,086	71	283	13	35	177	7
175	Federal Income Tax Expense		12,470	2,152	141	562	26	69	351	14
176	Income Taxes	409-411	18,759	3,238	212	845	39	104	527	20
177	Total Taxes	408-411	59,861	7,978	767	2,242	59	208	1,273	99
178										
179	TOTAL EXPENSES		446,456	45,230	6,023	13,814	72	857	6,609	1,020
180										
181	IV. OPERATING REVENUES at Present Rates									
182	Distribution Revenue		550,379	64,408	7,192	18,667	324	1,492	9,959	1,115
183	Transmission Revenue		0	0	0	0	0	0	0	0
184	POLR Revenue		0	0	0	0	0	0	0	0
185	Forfeited Discounts		3,916	9	0	0	0	0	4	2
186	Misc Service Revenue		2,299	269	30	78	1	6	42	5
187	Rent For Electric Property		11,788	1,589	180	562	0	32	32	32
188	Other Electric Revenues		0	0	0	0	0	0	0	0
189	Operating Revenues		568,382	66,275	7,402	19,306	325	1,530	10,037	1,153
190										
191	TOTAL EXPENSES		446,456	45,230	6,023	13,814	72	857	6,609	1,020
192	V. NET INCOME at Present Rates		121,926	21,045	1,379	5,493	253	673	3,427	133
193										

Total
Revenue requirement by rate class by account
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Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	554,295	295,260	28,560	3,246	11,737	33,220	69,587	3,611	5,904
197	Other Operating Revenues	450-456	14,087	7,101	802	100	228	738	2,001	81	179
198	Total Operating Revenues		568,382	302,360	29,361	3,346	11,964	33,959	71,588	3,692	6,083
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	55,702	25,724	2,922	359	906	3,243	8,981	366	820
202	Customer Acctg & Service	901-919	33,478	26,724	3,924	182	717	712	909	100	109
203	Admin & General	920-932	116,105	63,380	7,287	747	2,343	6,100	14,982	709	1,384
204	Total Operating Expenses		205,286	115,828	14,133	1,288	3,967	10,055	24,871	1,175	2,313
205											
206	Depreciation Expense	403	181,309	100,069	9,790	1,268	4,396	10,893	22,200	1,271	2,080
207	Taxes Other Than Income Tax /	408	41,102	21,764	2,179	244	853	2,422	5,276	266	456
208	INCOME BEFORE INCOME T.		140,685	64,699	3,259	545	2,748	10,589	19,241	980	1,234
209	Income Taxes	409-411	18,759	8,627	435	73	366	1,412	2,566	131	165
210	NET INCOME		121,926	56,072	2,825	473	2,382	9,177	16,675	849	1,069
211	RATE BASE		2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
212	Return on Rate Base		5.36%	5.40%	2.53%	3.34%	5.73%	6.90%	4.68%	5.52%	3.19%
213	<i>Income tax</i>		13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
217											
218	Operating expenses		190,164	104,073	12,179	1,225	3,723	9,785	24,349	1,134	2,250
219	Uncollectibles expense		15,437	12,216	2,064	63	244	239	453	39	58
220	Depreciation expense		181,309	100,069	9,790	1,268	4,396	10,893	22,200	1,271	2,080
221	Regulatory Commission Expense		926	483	53	6	19	51	124	6	12
222	General taxes / Other		8,177	4,287	502	51	155	438	1,120	51	104
223	Subtotal- Operating Costs to rec		396,013	221,128	24,587	2,613	8,537	21,406	48,246	2,501	4,504
224											
225	Target Return on Rate Base- Aft		178,475	81,375	8,736	1,110	3,261	10,422	27,938	1,207	2,630
226	Income taxes to recover		41,736	19,029	2,043	260	763	2,437	6,533	282	615
227											
228	Subtotal- Rev Req before GRT		616,224	321,533	35,366	3,982	12,560	34,265	82,717	3,989	7,749
229	GRT needed		37,918	19,849	2,182	245	776	2,109	5,070	246	475
230	TOTAL REVENUE REQUIREMENT		654,142	341,382	37,548	4,228	13,337	36,373	87,787	4,235	8,224
231											
232	Revenue at Present rates		568,382	302,360	29,361	3,346	11,964	33,959	71,588	3,692	6,083
233	Revenue Excess (Deficiency)		(85,760)	(39,021)	(8,187)	(882)	(1,372)	(2,414)	(16,199)	(543)	(2,141)

Total
Revenue requirement by rate class by account
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Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
194	SUMMARY REPORT									
195	OPERATING REVENUES									
196	Utility Revenues	440-446	554,295	64,417	7,192	18,667	324	1,492	9,963	1,117
197	Other Operating Revenues	450-456	14,087	1,858	210	640	1	38	73	37
198	Total Operating Revenues		568,382	66,275	7,402	19,306	325	1,530	10,037	1,153
199										
200	OPERATING EXPENSES									
201	Distribution / Transmission	580-599	55,702	7,599	1,018	2,483	2	139	1,027	114
202	Customer Acctg & Service	901-919	33,478	67	3	0	0	0	17	12
203	Admin & General	920-932	116,105	11,475	1,589	3,631	5	202	2,072	200
204	Total Operating Expenses		205,286	19,141	2,610	6,114	7	341	3,117	326
205										
206	Depreciation Expense	403	181,309	18,110	2,646	5,458	6	307	2,219	595
207	Taxes Other Than Income Tax /	408	41,102	4,740	555	1,397	20	105	746	79
208	INCOME BEFORE INCOME T.		140,685	24,283	1,592	6,338	292	777	3,955	154
209	Income Taxes	409-411	18,759	3,238	212	845	39	104	527	20
210	NET INCOME		121,926	21,045	1,379	5,493	253	673	3,427	133
211	RATE BASE		2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
212	Return on Rate Base		5.36%	6.16%	2.65%	5.23%	738.73%	11.50%	15.00%	2.37%
213	<i>Income tax</i>		13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%
214	REVENUE REQUIREMENTS									
215	Target Rate of Return		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
217										
218	Operating expenses		190,164	19,013	2,598	6,086	7	339	3,088	315
219	Uncollectibles expense		15,437	36	1	0	0	0	15	9
220	Depreciation expense		181,309	18,110	2,646	5,458	6	307	2,219	595
221	Regulatory Commission Expense		926	107	16	33	0	2	12	2
222	General taxes / Other		8,177	887	125	280	0	16	150	12
223	Subtotal- Operating Costs to rec		396,013	38,153	5,385	11,858	14	663	5,484	934
224										
225	Target Return on Rate Base- Aft		178,475	26,796	4,075	8,231	3	459	1,791	441
226	Income taxes to recover		41,736	6,266	953	1,925	1	107	419	103
227										
228	Subtotal- Rev Req before GRT		616,224	71,216	10,413	22,014	17	1,230	7,694	1,478
229	GRT needed		37,918	4,349	636	1,343	1	75	471	91
230	TOTAL REVENUE REQUIREMENT		654,142	75,565	11,049	23,357	18	1,305	8,165	1,569
231										
232	Revenue at Present rates		568,382	66,275	7,402	19,306	325	1,530	10,037	1,153
233	Revenue Excess (Deficiency)		(85,760)	(9,290)	(3,647)	(4,050)	307	225	1,871	(416)

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	50	PriD-Pt	17	2	0	0	3	10	0	1
4	SW- Plant/ OM	303P	0	PriD-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	PriD-Lab	0	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	59,731	PriD-Pt	20,386	2,715	326	584	3,651	11,946	398	1,093
9	Intangible Plant		59,781		20,403	2,718	327	584	3,654	11,956	398	1,094
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	0		0	0	0	0	0	0	0	0
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	23,190	NCP-Prim	9,519	1,268	152	202	1,260	4,097	137	373
17	Structures and Improvements	361	71,327	NCP-Prim	29,280	3,900	469	623	3,876	12,603	421	1,146
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0	0
19	Station Equipment	362	523,748	NCP-Prim	214,998	28,638	3,441	4,573	28,459	92,540	3,091	8,414
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	0	0	0	24	364	2,075	55	268
21	Poles, Towers and Fixtures	364	496,856	NCP-Prim-NonNet	209,399	27,892	3,351	4,430	27,353	88,045	2,955	7,926
22	OH Conductors and Devices	365	501,188	NCP-Prim-NonNet	211,225	28,135	3,380	4,469	27,591	88,812	2,980	7,995
23	UG Conduits- Radial	366	141,161	NCP-Prim-Rad	2,818	375	45	2,385	14,724	47,395	1,591	4,266
24	UG Conduits- Network	366	26,093	NCP-Prim-Net	0	0	0	47	720	4,105	109	530
25	UG Conduits- URD	366	26,114	NCP-Prim-URD	22,723	3,027	364	0	0	0	0	0
26	UG Conductors- Radial	367	296,157	NCP-Prim-Rad	5,912	788	95	5,004	30,892	99,436	3,337	8,951
27	UG Conductors- Network	367	54,742	NCP-Prim-Net	0	0	0	98	1,510	8,613	229	1,111
28	UG Conductors- URD	367	54,786	NCP-Prim-URD	47,673	6,350	763	0	0	0	0	0
29	Line Transformers- OH	368	31,045	NCP-Prim-NonNet	13,084	1,743	209	277	1,709	5,501	185	495
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	PriD-Pt	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	2,259,595		766,631	102,115	12,269	22,132	138,457	453,221	15,089	41,473
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	50	PriD-Pt	10	2	3	0	0	0	0
4	SW- Plant/ OM	303P	0	PriD-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	PriD-Lab	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	59,731	PriD-Pt	12,292	1,811	4,044	0	220	191	73
9	Intangible Plant		59,781		12,302	1,813	4,048	0	220	191	73
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	0		0	0	0	0	0	0	0
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	23,190	NCP-Prim	4,080	551	1,381	0	77	67	25
17	Structures and Improvements	361	71,327	NCP-Prim	12,551	1,695	4,247	0	235	205	78
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0
19	Station Equipment	362	523,748	NCP-Prim	92,158	12,448	31,184	0	1,729	1,503	573
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	6,765	2,713	921	0	0	0	4
21	Poles, Towers and Fixtures	364	496,856	NCP-Prim-NonNet	82,960	9,397	29,446	0	1,684	1,464	554
22	OH Conductors and Devices	365	501,188	NCP-Prim-NonNet	83,684	9,479	29,703	0	1,699	1,477	559
23	UG Conduits- Radial	366	141,161	NCP-Prim-Rad	44,658	5,059	15,851	0	907	788	298
24	UG Conduits- Network	366	26,093	NCP-Prim-Net	13,384	5,368	1,822	0	0	0	8
25	UG Conduits- URD	366	26,114	NCP-Prim-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	296,157	NCP-Prim-Rad	93,694	10,613	33,256	0	1,902	1,654	626
27	UG Conductors- Network	367	54,742	NCP-Prim-Net	28,080	11,262	3,823	0	0	0	16
28	UG Conductors- URD	367	54,786	NCP-Prim-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	31,045	NCP-Prim-NonNet	5,184	587	1,840	0	105	91	35
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	PriD-Pt	0	0	0	0	0	0	0
37	Distribution Plant	360-373	2,259,595		467,198	69,174	153,474	0	8,338	7,249	2,774
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	390	167,091	PriD-Lab	61,589	8,204	986	1,584	9,868	32,121	1,072	2,924
41	General Plant-EV	390EV	0	NCP-Prim-Net	0	0	0	0	0	0	0	0
42	General Plant	389-399	167,091		61,589	8,204	986	1,584	9,868	32,121	1,072	2,924
43												
44	TOTAL UTILITY PLANT		<u>2,486,467</u>		<u>848,623</u>	<u>113,036</u>	<u>13,581</u>	<u>24,301</u>	<u>151,979</u>	<u>497,299</u>	<u>16,559</u>	<u>45,490</u>
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	38,670	PriD-IntPt	13,198	1,758	211	378	2,364	7,734	258	707
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	43,772	NCP-Prim	17,968	2,393	288	382	2,378	7,734	258	703
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	189,703	NCP-Prim	77,873	10,373	1,246	1,656	10,308	33,518	1,119	3,047
52	Poles, Towers and Fixtures	108.5	153,445	NCP-Prim-NonNet	64,669	8,614	1,035	1,368	8,447	27,191	912	2,448
53	OH Conductors and Devices	108.5	146,929	NCP-Prim-NonNet	61,923	8,248	991	1,310	8,089	26,036	874	2,344
54	UG Conduits	108.5	46,917	PriD-UG	6,197	825	99	590	3,747	12,496	412	1,164
55	UG Conductors	108.5	120,121	PriD-UG	15,866	2,113	254	1,511	9,594	31,992	1,056	2,979
56	Line Transformers	108.5	8,904	PriD-LTr	3,753	500	60	79	490	1,578	53	142
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	EV Assets	108EV	0	PriD-Pt	0	0	0	0	0	0	0	0
61	General	108.6	70,354	PriD-Lab	25,933	3,454	415	667	4,155	13,525	451	1,231
62	Depreciation Reserve	108	818,817		287,380	38,279	4,599	7,942	49,572	161,804	5,394	14,766
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	20,268	PriD-OM	7,544	1,005	121	191	1,192	3,876	129	353
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		15,846	PriD-Pt	5,408	720	87	155	969	3,169	106	290
68	Capitalized Pension		45,249	PriD-Pt	15,443	2,057	247	442	2,766	9,050	301	828
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
70	ADIT-EV		0	PriD-Pt	0	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(336,881)	PriD-Pt	(114,976)	(15,315)	(1,840)	(3,292)	(20,591)	(67,377)	(2,244)	(6,163)
73	ADIT- General	182	(9,468)	PriD-Lab	(3,490)	(465)	(56)	(90)	(559)	(1,820)	(61)	(166)
74	Other Rate Base	131-283	(264,985)		(90,070)	(11,997)	(1,441)	(2,594)	(16,224)	(53,102)	(1,768)	(4,859)
75												
76	TOTAL RATE BASE		<u>1,402,665</u>		<u>471,173</u>	<u>62,760</u>	<u>7,540</u>	<u>13,765</u>	<u>86,182</u>	<u>282,392</u>	<u>9,397</u>	<u>25,866</u>
77												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	390	167,091	PriD-Lab	32,175	4,417	10,833	0	599	520	198
41	General Plant-EV	390EV	0	NCP-Prim-Net	0	0	0	0	0	0	0
42	General Plant	389-399	167,091		32,175	4,417	10,833	0	599	520	198
43											
44	TOTAL UTILITY PLANT		<u>2,486,467</u>		<u>511,675</u>	<u>75,405</u>	<u>168,355</u>	<u>0</u>	<u>9,157</u>	<u>7,961</u>	<u>3,046</u>
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	38,670	PriD-IntPt	7,958	1,173	2,618	0	142	124	47
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	43,772	NCP-Prim	7,702	1,040	2,606	0	145	126	48
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0
51	Station Equipment	108.5	189,703	NCP-Prim	33,380	4,509	11,295	0	626	545	207
52	Poles, Towers and Fixtures	108.5	153,445	NCP-Prim-NonNet	25,621	2,902	9,094	0	520	452	171
53	OH Conductors and Devices	108.5	146,929	NCP-Prim-NonNet	24,533	2,779	8,708	0	498	433	164
54	UG Conduits	108.5	46,917	PriD-UG	14,083	2,530	4,288	0	220	191	74
55	UG Conductors	108.5	120,121	PriD-UG	36,056	6,477	10,979	0	563	490	190
56	Line Transformers	108.5	8,904	PriD-LTr	1,487	168	528	0	30	26	10
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	EV Assets	108EV	0	PriD-Pt	0	0	0	0	0	0	0
61	General	108.6	70,354	PriD-Lab	13,548	1,860	4,561	0	252	219	84
62	Depreciation Reserve	108	818,817		164,367	23,439	54,677	0	2,997	2,605	995
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	20,268	PriD-OM	3,867	525	1,306	0	72	63	24
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		15,846	PriD-Pt	3,261	481	1,073	0	58	51	19
68	Capitalized Pension		45,249	PriD-Pt	9,312	1,372	3,064	0	167	145	55
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
70	ADIT-EV		0	PriD-Pt	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(336,881)	PriD-Pt	(69,325)	(10,216)	(22,810)	0	(1,241)	(1,079)	(413)
73	ADIT- General	182	(9,468)	PriD-Lab	(1,823)	(250)	(614)	0	(34)	(29)	(11)
74	Other Rate Base	131-283	(264,985)		(54,708)	(8,089)	(17,980)	0	(977)	(850)	(325)
75											
76	TOTAL RATE BASE		<u>1,402,665</u>		<u>292,599</u>	<u>43,877</u>	<u>95,697</u>	<u>0</u>	<u>5,183</u>	<u>4,506</u>	<u>1,726</u>
77											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	I. OPERATING AND MAINTENANCE EXPENSES											
79	B. TRANSMISSION EXPENSE											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83												
84	C. DISTRIBUTION EXPENSE											
85	Ops Supv & Engineering	580	4,710	PriD-Lab	1,736	231	28	45	278	905	30	82
86	Load Dispatching	581	1,050	NCP-Prim	431	57	7	9	57	186	6	17
87	Station Expenses	582	352	NCP-Prim	144	19	2	3	19	62	2	6
88	OH Line Expenses	583	433	NCP-Prim-NonNet	183	24	3	4	24	77	3	7
89	UG Line Expenses	584	535	PriD-UG	71	9	1	7	43	142	5	13
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	6,911	PriD-Pt	2,359	314	38	68	422	1,382	46	126
93	Rents	589	0	PriD-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(149)	PriD-Lab	(55)	(7)	(1)	(1)	(9)	(29)	(1)	(3)
95	Maint of Structures	591	99	NCP-Prim	41	5	1	1	5	17	1	2
96	Maint of Station Equip	592	2,659	NCP-Prim	1,092	145	17	23	145	470	16	43
97	Maint of OH Lines	593	18,886	NCP-Prim-NonNet	7,960	1,060	127	168	1,040	3,347	112	301
98	Maint of UG Lines	594	1,977	PriD-UG	261	35	4	25	158	526	17	49
99	Maint of Line Transformers	595	2	PriD-LTr	1	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	50	PriD-Pt	17	2	0	0	3	10	0	1
103	Oper. & Maint. Exp.	500-599	<u>37,514</u>		<u>14,239</u>	<u>1,897</u>	<u>228</u>	<u>351</u>	<u>2,185</u>	<u>7,097</u>	<u>237</u>	<u>644</u>
104			37,514		14,239	1,897	228	351	2,185	7,097	237	644
105	D. CUSTOMER ACCOUNTS AND SERVICE											
106	Supervision	901	0	None	0	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
110	COVID Uncol. LPC	904	0	None	0	0	0	0	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112												
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	4,710	PriD-Lab	907	125	305	0	17	15	6
86	Load Dispatching	581	1,050	NCP-Prim	185	25	63	0	3	3	1
87	Station Expenses	582	352	NCP-Prim	62	8	21	0	1	1	0
88	OH Line Expenses	583	433	NCP-Prim-NonNet	72	8	26	0	1	1	0
89	UG Line Expenses	584	535	PriD-UG	161	29	49	0	3	2	1
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	6,911	PriD-Pt	1,422	210	468	0	25	22	8
93	Rents	589	0	PriD-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(149)	PriD-Lab	(29)	(4)	(10)	0	(1)	(0)	(0)
95	Maint of Structures	591	99	NCP-Prim	17	2	6	0	0	0	0
96	Maint of Station Equip	592	2,659	NCP-Prim	468	63	158	0	9	8	3
97	Maint of OH Lines	593	18,886	NCP-Prim-NonNet	3,153	357	1,119	0	64	56	21
98	Maint of UG Lines	594	1,977	PriD-UG	593	107	181	0	9	8	3
99	Maint of Line Transformers	595	2	PriD-LTr	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	50	PriD-Pt	10	2	3	0	0	0	0
103	Oper. & Maint. Exp.	500-599	<u>37,514</u>		<u>7,023</u>	<u>931</u>	<u>2,389</u>	<u>0</u>	<u>133</u>	<u>116</u>	<u>44</u>
104			37,514		7,023	931	2,389	0	133	116	44
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	0	None	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
110	COVID Uncol. LPC	904	0	None	0	0	0	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112											
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117												
118	E. ADMINISTRATIVE AND GENERAL											
119	Admin & Gen Salaries	920	25,118	PriD-Lab	9,258	1,233	148	238	1,483	4,829	161	439
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	2,170	PriD-Lab	800	107	13	21	128	417	14	38
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
123	Outside Services- HR	923M	771	PriD-Lab	284	38	5	7	46	148	5	13
124	Outside Services- Other	923	10,407	PriD-Lab	3,836	511	61	99	615	2,001	67	182
125	Property Insurance	924	3,124	PriD-Pt	1,066	142	17	31	191	625	21	57
126	Injuries & Damages	925	90	PriD-Lab	33	4	1	1	5	17	1	2
127	Empl Pensions & Benefits	926	1,966	PriD-Lab	725	97	12	19	116	378	13	34
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	PriD-Lab	0	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	2,925	PriD-Lab	1,078	144	17	28	173	562	19	51
132	General Plant Rent	931	1,544	PriD-Lab	569	76	9	15	91	297	10	27
133	Misc Genl Plant- Metering	935M	0	PriD-Lab	0	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	4,503	PriD-Lab	1,660	221	27	43	266	866	29	79
135	Admin & Genl. Exp.	920-932	52,618		19,310	2,572	309	500	3,114	10,140	338	923
136												
137	Total Operating Expenses		90,133		33,549	4,469	537	851	5,299	17,236	576	1,568
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Other	403	2,248	PriD-Pt	767	102	12	22	137	450	15	41
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0	0
143	Transmission Plant	403	0	PriD-IntPt	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	1,593	NCP-Prim	654	87	10	14	87	281	9	26
145	Direct assignment	403	0	NCP-Prim	0	0	0	0	0	0	0	0
146	Station Equipment	403	11,383	NCP-Prim	4,673	622	75	99	619	2,011	67	183
147	Poles, Towers and Fixtures	403	10,533	NCP-Prim-NonNet	4,439	591	71	94	580	1,867	63	168
148	OH Conductors and Devices	403	13,282	NCP-Prim-NonNet	5,598	746	90	118	731	2,354	79	212
149	UG Conduits	403	2,707	PriD-UG	358	48	6	34	216	721	24	67
150	UG Conductors	403	11,035	PriD-UG	1,458	194	23	139	881	2,939	97	274
151	Line Transformers	403	1,071	PriD-LTr	451	60	7	10	59	190	6	17
152	Services	403	0	None	0	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
117											
118	E. ADMINISTRATIVE AND GENERAL										
119	Admin & Gen Salaries	920	25,118	PriD-Lab	4,837	664	1,628	0	90	78	30
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	2,170	PriD-Lab	418	57	141	0	8	7	3
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
123	Outside Services- HR	923M	771	PriD-Lab	148	20	50	0	3	2	1
124	Outside Services- Other	923	10,407	PriD-Lab	2,004	275	675	0	37	32	12
125	Property Insurance	924	3,124	PriD-Pt	643	95	212	0	12	10	4
126	Injuries & Damages	925	90	PriD-Lab	17	2	6	0	0	0	0
127	Empl Pensions & Benefits	926	1,966	PriD-Lab	379	52	127	0	7	6	2
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	PriD-Lab	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	2,925	PriD-Lab	563	77	190	0	10	9	3
132	General Plant Rent	931	1,544	PriD-Lab	297	41	100	0	6	5	2
133	Misc Genl Plant- Metering	935M	0	PriD-Lab	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	4,503	PriD-Lab	867	119	292	0	16	14	5
135	Admin & Genl. Exp.	920-932	52,618		10,174	1,403	3,420	0	189	164	63
136											
137	Total Operating Expenses		90,133		17,196	2,335	5,810	0	322	280	107
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Other	403	2,248	PriD-Pt	463	68	152	0	8	7	3
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0
143	Transmission Plant	403	0	PriD-IntPt	0	0	0	0	0	0	0
144	Structures and Improvements	403	1,593	NCP-Prim	280	38	95	0	5	5	2
145	Direct assignment	403	0	NCP-Prim	0	0	0	0	0	0	0
146	Station Equipment	403	11,383	NCP-Prim	2,003	271	678	0	38	33	12
147	Poles, Towers and Fixtures	403	10,533	NCP-Prim-NonNet	1,759	199	624	0	36	31	12
148	OH Conductors and Devices	403	13,282	NCP-Prim-NonNet	2,218	251	787	0	45	39	15
149	UG Conduits	403	2,707	PriD-UG	813	146	247	0	13	11	4
150	UG Conductors	403	11,035	PriD-UG	3,312	595	1,009	0	52	45	17
151	Line Transformers	403	1,071	PriD-LTr	179	20	63	0	4	3	1
152	Services	403	0	None	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0

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Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	Street Lighting	403	0	None	0	0	0	0	0	0	0	0
155	General / Common Plant	364	9,960	PriD-Lab	3,671	489	59	94	588	1,915	64	174
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		8,434	PriD-Pt	2,878	383	46	82	515	1,687	56	154
159	Depreciation Expense	403	<u>72,245</u>		<u>24,947</u>	<u>3,323</u>	<u>399</u>	<u>707</u>	<u>4,414</u>	<u>14,414</u>	<u>480</u>	<u>1,316</u>
160												
161	III. TAXES and OTHER											
162	A. GENERAL TAXES											
163	Payroll related	408	3,282	PriD-Lab	1,210	161	19	31	194	631	21	57
164	PURTA, Real estate	408.16	779	PriD-Pt	266	35	4	8	48	156	5	14
165	Capital stock		0	PriD-Pt	0	0	0	0	0	0	0	0
166	Other	408	0	PriD-Pt	0	0	0	0	0	0	0	0
167	General Taxes		<u>4,061</u>		<u>1,476</u>	<u>197</u>	<u>24</u>	<u>39</u>	<u>241</u>	<u>787</u>	<u>26</u>	<u>72</u>
168												
169	B. GROSS RECEIPTS TAX											
170	Gross Receipts tax		16,055	Dist_Rev	8,523	818	94	341	967	2,027	105	172
171	Gross Receipts Tax		<u>16,055</u>		<u>8,523</u>	<u>818</u>	<u>94</u>	<u>341</u>	<u>967</u>	<u>2,027</u>	<u>105</u>	<u>172</u>
172												
173	B. FEDERAL / STATE INCOME TAXES											
174	State Income Tax Expense		4,310	PriD-PreTax	3,511	244	26	173	261	55	28	(4)
175	Federal Income Tax Expense		8,545	PriD-PreTax	6,960	483	52	342	517	108	56	(8)
176	Income Taxes	409-411	<u>12,854</u>		<u>10,471</u>	<u>727</u>	<u>79</u>	<u>515</u>	<u>778</u>	<u>163</u>	<u>84</u>	<u>(12)</u>
177	Total Taxes	408-411	<u>32,971</u>		<u>20,469</u>	<u>1,741</u>	<u>197</u>	<u>894</u>	<u>1,987</u>	<u>2,976</u>	<u>216</u>	<u>231</u>
178												
179	TOTAL EXPENSES		<u>195,349</u>		<u>78,965</u>	<u>9,533</u>	<u>1,133</u>	<u>2,453</u>	<u>11,699</u>	<u>34,626</u>	<u>1,272</u>	<u>3,115</u>
180												
181	IV. OPERATING REVENUES at Present Rates											
182	Distribution Revenue		268,390	Dist_Rev	142,471	13,672	1,575	5,693	16,170	33,878	1,756	2,872
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
186	Misc Service Revenue		1,121	Dist_Rev	595	57	7	24	68	142	7	12
187	Rent For Electric Property		9,386	NCP-Prim-NonNet	3,956	527	63	84	517	1,663	56	150
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	Operating Revenues		<u>278,897</u>		<u>147,022</u>	<u>14,256</u>	<u>1,645</u>	<u>5,801</u>	<u>16,755</u>	<u>35,682</u>	<u>1,819</u>	<u>3,034</u>
190												
191	TOTAL EXPENSES		<u>195,349</u>		<u>78,965</u>	<u>9,533</u>	<u>1,133</u>	<u>2,453</u>	<u>11,699</u>	<u>34,626</u>	<u>1,272</u>	<u>3,115</u>
192	V. NET INCOME at Present Rates		<u>83,548</u>		<u>68,056</u>	<u>4,723</u>	<u>512</u>	<u>3,348</u>	<u>5,055</u>	<u>1,057</u>	<u>548</u>	<u>(81)</u>

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
154	Street Lighting	403	0	None	0	0	0	0	0	0	0
155	General / Common Plant	364	9,960	PriD-Lab	1,918	263	646	0	36	31	12
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		8,434	PriD-Pt	1,736	256	571	0	31	27	10
159	Depreciation Expense	403	<u>72,245</u>		<u>14,679</u>	<u>2,107</u>	<u>4,872</u>	<u>0</u>	<u>267</u>	<u>232</u>	<u>89</u>
160											
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	3,282	PriD-Lab	632	87	213	0	12	10	4
164	PURTA, Real estate	408.16	779	PriD-Pt	160	24	53	0	3	2	1
165	Capital stock		0	PriD-Pt	0	0	0	0	0	0	0
166	Other	408	0	PriD-Pt	0	0	0	0	0	0	0
167	General Taxes		<u>4,061</u>		<u>792</u>	<u>110</u>	<u>266</u>	<u>0</u>	<u>15</u>	<u>13</u>	<u>5</u>
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		16,055	Dist_Rev	1,879	210	545	9	44	291	33
171	Gross Receipts Tax		<u>16,055</u>		<u>1,879</u>	<u>210</u>	<u>545</u>	<u>9</u>	<u>44</u>	<u>291</u>	<u>33</u>
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		4,310	PriD-PreTax	(64)	(48)	(80)	7	5	183	14
175	Federal Income Tax Expense		8,545	PriD-PreTax	(128)	(94)	(159)	13	10	362	29
176	Income Taxes	409-411	<u>12,854</u>		<u>(192)</u>	<u>(142)</u>	<u>(239)</u>	<u>20</u>	<u>15</u>	<u>545</u>	<u>43</u>
177	Total Taxes	408-411	<u>32,971</u>		<u>2,479</u>	<u>178</u>	<u>571</u>	<u>29</u>	<u>74</u>	<u>849</u>	<u>81</u>
178											
179	TOTAL EXPENSES		<u>195,349</u>		<u>34,355</u>	<u>4,620</u>	<u>11,253</u>	<u>29</u>	<u>662</u>	<u>1,360</u>	<u>276</u>
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		268,390	Dist_Rev	31,408	3,507	9,103	158	727	4,857	543
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
186	Misc Service Revenue		1,121	Dist_Rev	131	15	38	1	3	20	2
187	Rent For Electric Property		9,386	NCP-Prim-NonNet	1,567	178	556	0	32	28	10
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	Operating Revenues		<u>278,897</u>		<u>33,106</u>	<u>3,699</u>	<u>9,697</u>	<u>159</u>	<u>762</u>	<u>4,905</u>	<u>556</u>
190											
191	TOTAL EXPENSES		<u>195,349</u>		<u>34,355</u>	<u>4,620</u>	<u>11,253</u>	<u>29</u>	<u>662</u>	<u>1,360</u>	<u>276</u>
192	V. NET INCOME at Present Rates		<u>83,548</u>		<u>(1,248)</u>	<u>(921)</u>	<u>(1,556)</u>	<u>129</u>	<u>100</u>	<u>3,544</u>	<u>281</u>

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Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
193												
194	SUMMARY REPORT											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	268,390		142,471	13,672	1,575	5,693	16,170	33,878	1,756	2,872
197	Other Operating Revenues	450-456	10,507		4,551	584	70	107	584	1,805	63	162
198	Total Operating Revenues		278,897		147,022	14,256	1,645	5,801	16,755	35,682	1,819	3,034
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	37,514		14,239	1,897	228	351	2,185	7,097	237	644
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
203	Admin & General	920-932	52,618		19,310	2,572	309	500	3,114	10,140	338	923
204	Total Operating Expenses		90,133		33,549	4,469	537	851	5,299	17,236	576	1,568
205												
206	Depreciation Expense	403	72,245		24,947	3,323	399	707	4,414	14,414	480	1,316
207	Taxes Other Than Income Tax / Other	408	20,116		9,998	1,014	118	379	1,209	2,813	131	243
208	INCOME BEFORE INCOME TAXES		96,402		78,527	5,450	591	3,863	5,833	1,219	632	(93)
209	Income Taxes	409-411	12,854		10,471	727	79	515	778	163	84	(12)
210	NET INCOME		83,548		68,056	4,723	512	3,348	5,055	1,057	548	(81)
211	RATE BASE		1,402,665		471,173	62,760	7,540	13,765	86,182	282,392	9,397	25,866
212	Return on Rate Base		5.96%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		1,402,665		471,173	62,760	7,540	13,765	86,182	282,392	9,397	25,866
217												
218	Operating expenses		90,133		33,549	4,469	537	851	5,299	17,236	576	1,568
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
220	Depreciation expense		72,245		24,947	3,323	399	707	4,414	14,414	480	1,316
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
222	General taxes / Other		4,061		1,476	197	24	39	241	787	26	72
223	Subtotal- Operating Costs to recover		166,439		59,971	7,988	960	1,597	9,954	32,436	1,082	2,955
224												
225	Target Return on Rate Base- After tax		109,969		36,940	4,920	591	1,079	6,757	22,140	737	2,028
226	Income taxes to recover		25,716	23.38%	8,638	1,151	138	252	1,580	5,177	172	474
227				18.95%								
228	Subtotal- Rev Req before GRT		302,124		105,550	14,059	1,689	2,928	18,291	59,753	1,991	5,457
229	GRT needed		18,398	6.09%	6,427	856	103	178	1,114	3,639	121	332
230	TOTAL REVENUE REQUIREMENT		320,522		111,977	14,915	1,792	3,107	19,405	63,392	2,112	5,790

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
193											
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	268,390		31,408	3,507	9,103	158	727	4,857	543
197	Other Operating Revenues	450-456	10,507		1,698	192	594	1	35	48	13
198	Total Operating Revenues		278,897		33,106	3,699	9,697	159	762	4,905	556
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	37,514		7,023	931	2,389	0	133	116	44
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
203	Admin & General	920-932	52,618		10,174	1,403	3,420	0	189	164	63
204	Total Operating Expenses		90,133		17,196	2,335	5,810	0	322	280	107
205											
206	Depreciation Expense	403	72,245		14,679	2,107	4,872	0	267	232	89
207	Taxes Other Than Income Tax / Other	408	20,116		2,671	320	810	9	58	303	37
208	INCOME BEFORE INCOME TAXES		96,402		(1,440)	(1,063)	(1,795)	149	116	4,090	324
209	Income Taxes	409-411	12,854		(192)	(142)	(239)	20	15	545	43
210	NET INCOME		83,548		(1,248)	(921)	(1,556)	129	100	3,544	281
211	RATE BASE		1,402,665		292,599	43,877	95,697	0	5,183	4,506	1,726
212	Return on Rate Base		5.96%								
213											
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		1,402,665		292,599	43,877	95,697	0	5,183	4,506	1,726
217											
218	Operating expenses		90,133		17,196	2,335	5,810	0	322	280	107
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
220	Depreciation expense		72,245		14,679	2,107	4,872	0	267	232	89
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
222	General taxes / Other		4,061		792	110	266	0	15	13	5
223	Subtotal- Operating Costs to recover		166,439		32,668	4,552	10,948	0	603	524	200
224											
225	Target Return on Rate Base- After tax		109,969		22,940	3,440	7,503	0	406	353	135
226	Income taxes to recover		25,716	23.38%	5,364	804	1,754	0	95	83	32
227				18.95%							
228	Subtotal- Rev Req before GRT		302,124		60,972	8,797	20,205	0	1,104	960	367
229	GRT needed		18,398	6.09%	3,713	536	1,230	0	67	58	22
230	TOTAL REVENUE REQUIREMENT		320,522		64,685	9,332	21,435	0	1,172	1,019	389

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	4	SecD-Pt	0	0	0	0	0	1	0	0
4	SW- Plant/ OM	303P	0	SecD-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	SecD-Lab	0	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	4,718	SecD-Pt	356	62	6	52	424	1,512	46	138
9	Intangible Plant		4,722		356	62	6	52	424	1,513	46	139
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	0		0	0	0	0	0	0	0	0
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	6,452	NCP-Sec-NonNet	2,808	374	45	59	367	1,181	40	106
22	OH Conductors and Devices	365	6,509	NCP-Sec-NonNet	2,833	377	45	60	370	1,191	40	107
23	UG Conduits- Radial	366	11,988	NCP-Sec-Rad	255	34	4	215	1,330	4,281	144	385
24	UG Conduits- Network	366	2,615	NCP-Sec-Net	0	0	0	5	72	411	11	53
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	25,152	NCP-Sec-Rad	534	71	9	452	2,791	8,983	301	809
27	UG Conductors- Network	367	5,487	NCP-Sec-Net	0	0	0	10	151	863	23	111
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0	0
29	Line Transformers- OH	368	28,468	NCP-Sec-Xfmr	0	583	0	0	1,958	10,435	194	948
30	Line Transformers- Radial	368	81,624	NCP-Sec-Rad-Xfmr	0	0	0	1,195	9,114	30,089	981	2,708
31	Line Transformers- Network	368	4,839	NCP-Sec-Net	0	0	0	9	133	761	20	98
32	Line Transformers- URD	368	8,003	NCP-Sec-URD	6,964	928	111	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	SecD-Pt	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	181,139		13,393	2,367	214	2,005	16,287	58,195	1,754	5,327
38					12	15	12	82	107	117	106	118

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	4	SecD-Pt	1	0	0	0	0	0	0
4	SW- Plant/ OM	303P	0	SecD-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	SecD-Lab	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	4,718	SecD-Pt	1,470	225	370	0	28	22	6
9	Intangible Plant		4,722		1,471	225	370	0	28	22	6
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	0		0	0	0	0	0	0	0
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	6,452	NCP-Sec-NonNet	1,028	118	277	0	23	20	7
22	OH Conductors and Devices	365	6,509	NCP-Sec-NonNet	1,037	119	279	0	23	20	7
23	UG Conduits- Radial	366	11,988	NCP-Sec-Rad	3,727	429	1,003	0	82	71	27
24	UG Conduits- Network	366	2,615	NCP-Sec-Net	1,342	538	183	0	0	0	1
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	25,152	NCP-Sec-Rad	7,819	901	2,105	0	172	149	57
27	UG Conductors- Network	367	5,487	NCP-Sec-Net	2,815	1,129	383	0	0	0	2
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0
29	Line Transformers- OH	368	28,468	NCP-Sec-Xfmr	10,040	1,392	2,605	0	204	110	0
30	Line Transformers- Radial	368	81,624	NCP-Sec-Rad-Xfmr	26,258	3,025	7,070	0	577	489	116
31	Line Transformers- Network	368	4,839	NCP-Sec-Net	2,482	996	338	0	0	0	1
32	Line Transformers- URD	368	8,003	NCP-Sec-URD	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	SecD-Pt	0	0	0	0	0	0	0
37	Distribution Plant	360-373	181,139		56,547	8,648	14,243	0	1,080	859	219
38					123	136	120	#DIV/0!	116	107	71

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	390	5,650	SecD-Lab	699	104	11	66	484	1,678	52	154
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0	0
42	General Plant	389-399	5,650		699	104	11	66	484	1,678	52	154
43												
44	TOTAL UTILITY PLANT		191,510		14,449	2,533	231	2,124	17,195	61,387	1,852	5,620
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	3,054	SecD-IntPt	230	40	4	34	274	979	30	90
48	Transmission Plant	108.3	0	SecD-IntPt	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	1,993	NCP-Sec-NonNet	867	116	14	18	113	365	12	33
53	OH Conductors and Devices	108.5	1,908	NCP-Sec-NonNet	830	111	13	18	108	349	12	31
54	UG Conduits	108.5	3,543	SecD-UG	62	8	1	53	340	1,139	38	106
55	UG Conductors	108.5	9,072	SecD-UG	158	21	3	137	871	2,915	96	272
56	Line Transformers	108.5	35,261	SecD-LTr	1,997	433	32	345	3,214	11,841	343	1,077
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	EV Assets	108EV	0	SecD-Pt	0	0	0	0	0	0	0	0
61	General	108.6	2,379	SecD-Lab	294	44	5	28	204	706	22	65
62	Depreciation Reserve	108	57,210		4,440	773	71	633	5,125	18,295	552	1,675
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	695	SecD-OM	90	13	1	8	59	205	6	19
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		1,220	SecD-Pt	92	16	1	14	110	391	12	36
68	Capitalized Pension		3,485	SecD-Pt	263	46	4	39	313	1,117	34	102
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
70	ADIT-EV		0	SecD-Pt	0	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(26,608)	SecD-Pt	(2,007)	(352)	(32)	(295)	(2,389)	(8,529)	(257)	(781)
73	ADIT- General	182	(320)	SecD-Lab	(40)	(6)	(1)	(4)	(27)	(95)	(3)	(9)
74	Other Rate Base	131-283	(21,528)		(1,602)	(282)	(26)	(239)	(1,935)	(6,910)	(208)	(633)
75												
76	TOTAL RATE BASE		112,773		8,407	1,478	135	1,252	10,135	36,182	1,092	3,312
77												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	390	5,650	SecD-Lab	1,660	266	412	0	31	25	8
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0
42	General Plant	389-399	5,650		1,660	266	412	0	31	25	8
43											
44	TOTAL UTILITY PLANT		191,510		59,678	9,139	15,025	0	1,139	907	232
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	3,054	SecD-IntPt	952	146	240	0	18	14	4
48	Transmission Plant	108.3	0	SecD-IntPt	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	1,993	NCP-Sec-NonNet	317	37	85	0	7	6	2
53	OH Conductors and Devices	108.5	1,908	NCP-Sec-NonNet	304	35	82	0	7	6	2
54	UG Conduits	108.5	3,543	SecD-UG	1,230	235	288	0	20	17	7
55	UG Conductors	108.5	9,072	SecD-UG	3,149	601	737	0	51	44	17
56	Line Transformers	108.5	35,261	SecD-LTr	11,123	1,553	2,872	0	224	172	34
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	EV Assets	108EV	0	SecD-Pt	0	0	0	0	0	0	0
61	General	108.6	2,379	SecD-Lab	699	112	174	0	13	11	3
62	Depreciation Reserve	108	57,210		17,773	2,718	4,477	0	339	270	69
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	695	SecD-OM	202	32	50	0	4	3	1
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		1,220	SecD-Pt	380	58	96	0	7	6	1
68	Capitalized Pension		3,485	SecD-Pt	1,086	166	273	0	21	16	4
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
70	ADIT-EV		0	SecD-Pt	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(26,608)	SecD-Pt	(8,292)	(1,270)	(2,088)	0	(158)	(126)	(32)
73	ADIT- General	182	(320)	SecD-Lab	(94)	(15)	(23)	0	(2)	(1)	(0)
74	Other Rate Base	131-283	(21,528)		(6,717)	(1,028)	(1,691)	0	(128)	(102)	(26)
75											
76	TOTAL RATE BASE		112,773		35,188	5,393	8,857	0	671	534	137
77											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	I. OPERATING AND MAINTENANCE EXPENSES											
79	B. TRANSMISSION EXPENSE											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83												
84	C. DISTRIBUTION EXPENSE											
85	Ops Supv & Engineering	580	182	SecD-Lab	22	3	0	2	16	54	2	5
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
88	OH Line Expenses	583	6	NCP-Sec-NonNet	2	0	0	0	0	1	0	0
89	UG Line Expenses	584	40	SecD-UG	1	0	0	1	4	13	0	1
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	546	SecD-Pt	41	7	1	6	49	175	5	16
93	Rents	589	0	SecD-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	SecD-Lab	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
97	Maint of OH Lines	593	245	NCP-Sec-NonNet	107	14	2	2	14	45	2	4
98	Maint of UG Lines	594	149	SecD-UG	3	0	0	2	14	48	2	4
99	Maint of Line Transformers	595	7	SecD-LTr	0	0	0	0	1	2	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	4	SecD-Pt	0	0	0	0	0	1	0	0
103	Oper. & Maint. Exp.	500-599	<u>1,175</u>		<u>176</u>	<u>26</u>	<u>3</u>	<u>13</u>	<u>98</u>	<u>338</u>	<u>11</u>	<u>31</u>
104			1,175		176	26	3	13	98	338	11	31
105	D. CUSTOMER ACCOUNTS AND SERVICE											
106	Supervision	901	0	None	0	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
110	COVID Uncol, LPC	904	0	None	0	0	0	0	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112												
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	182	SecD-Lab	53	9	13	0	1	1	0
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0
88	OH Line Expenses	583	6	NCP-Sec-NonNet	1	0	0	0	0	0	0
89	UG Line Expenses	584	40	SecD-UG	14	3	3	0	0	0	0
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	546	SecD-Pt	170	26	43	0	3	3	1
93	Rents	589	0	SecD-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	SecD-Lab	(1)	(0)	(0)	0	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
97	Maint of OH Lines	593	245	NCP-Sec-NonNet	39	5	11	0	1	1	0
98	Maint of UG Lines	594	149	SecD-UG	52	10	12	0	1	1	0
99	Maint of Line Transformers	595	7	SecD-LTr	2	0	1	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	4	SecD-Pt	1	0	0	0	0	0	0
103	Oper. & Maint. Exp.	500-599	<u>1,175</u>		<u>331</u>	<u>52</u>	<u>83</u>	<u>0</u>	<u>6</u>	<u>5</u>	<u>2</u>
104			1,175		331	52	83	0	6	5	2
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	0	None	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
110	COVID Uncol. LPC	904	0	None	0	0	0	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112											
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117												
118	E. ADMINISTRATIVE AND GENERAL											
119	Admin & Gen Salaries	920	849	SecD-Lab	105	16	2	10	73	252	8	23
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	73	SecD-Lab	9	1	0	1	6	22	1	2
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
123	Outside Services- HR	923M	26	SecD-Lab	3	0	0	0	2	8	0	1
124	Outside Services- Other	923	352	SecD-Lab	44	6	1	4	30	104	3	10
125	Property Insurance	924	241	SecD-Pt	18	3	0	3	22	77	2	7
126	Injuries & Damages	925	3	SecD-Lab	0	0	0	0	0	1	0	0
127	Empl Pensions & Benefits	926	66	SecD-Lab	8	1	0	1	6	20	1	2
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	None	0	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	99	SecD-Lab	12	2	0	1	8	29	1	3
132	General Plant Rent	931	52	SecD-Lab	6	1	0	1	4	15	0	1
133	Misc Genl Plant- Metering	935M	0	SecD-Lab	0	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	152	SecD-Lab	19	3	0	2	13	45	1	4
135	Admin & Genl. Exp.	920-932	1,914		225	34	4	22	165	574	18	53
136												
137	Total Operating Expenses		3,089		401	59	6	36	262	912	28	84
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Other	403	178	SecD-Pt	13	2	0	2	16	57	2	5
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	137	NCP-Sec-NonNet	60	8	1	1	8	25	1	2
148	OH Conductors and Devices	403	172	NCP-Sec-NonNet	75	10	1	2	10	32	1	3
149	UG Conduits	403	204	SecD-UG	4	0	0	3	20	66	2	6
150	UG Conductors	403	833	SecD-UG	15	2	0	13	80	268	9	25
151	Line Transformers	403	4,241	SecD-LTr	240	52	4	42	387	1,424	41	130
152	Services	403	0	None	0	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
117											
118	E. ADMINISTRATIVE AND GENERAL										
119	Admin & Gen Salaries	920	849	SecD-Lab	250	40	62	0	5	4	1
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	73	SecD-Lab	22	3	5	0	0	0	0
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
123	Outside Services- HR	923M	26	SecD-Lab	8	1	2	0	0	0	0
124	Outside Services- Other	923	352	SecD-Lab	103	17	26	0	2	2	0
125	Property Insurance	924	241	SecD-Pt	75	11	19	0	1	1	0
126	Injuries & Damages	925	3	SecD-Lab	1	0	0	0	0	0	0
127	Empl Pensions & Benefits	926	66	SecD-Lab	20	3	5	0	0	0	0
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	None	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	99	SecD-Lab	29	5	7	0	1	0	0
132	General Plant Rent	931	52	SecD-Lab	15	2	4	0	0	0	0
133	Misc Genl Plant- Metering	935M	0	SecD-Lab	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	152	SecD-Lab	45	7	11	0	1	1	0
135	Admin & Genl. Exp.	920-932	1,914		567	90	141	0	11	9	3
136											
137	Total Operating Expenses		3,089		898	142	224	0	17	14	4
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Other	403	178	SecD-Pt	55	8	14	0	1	1	0
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	137	NCP-Sec-NonNet	22	3	6	0	0	0	0
148	OH Conductors and Devices	403	172	NCP-Sec-NonNet	27	3	7	0	1	1	0
149	UG Conduits	403	204	SecD-UG	71	14	17	0	1	1	0
150	UG Conductors	403	833	SecD-UG	289	55	68	0	5	4	2
151	Line Transformers	403	4,241	SecD-LTr	1,338	187	345	0	27	21	4
152	Services	403	0	None	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0

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Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	Street Lighting	403	0	SecD-Pt	0	0	0	0	0	0	0	0
155	General / Common Plant	364	337	SecD-Lab	42	6	1	4	29	100	3	9
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		666	SecD-Pt	50	9	1	7	60	214	6	20
159	Depreciation Expense	403	6,769		498	90	8	73	608	2,185	65	200
160												
161	III. TAXES and OTHER											
162	A. GENERAL TAXES											
163	Payroll related	408	111	SecD-Lab	14	2	0	1	9	33	1	3
164	PURTA, Real estate	408.16	60	SecD-Pt	5	1	0	1	5	19	1	2
165	Capital stock		0	SecD-Pt	0	0	0	0	0	0	0	0
166	Other	408	0	SecD-Pt	0	0	0	0	0	0	0	0
167	General Taxes		171		18	3	0	2	15	52	2	5
168												
169	B. GROSS RECEIPTS TAX											
170	Gross Receipts tax		1,140	Dist_Rev	605	58	7	24	69	144	7	12
171	Gross Receipts Tax		1,140		605	58	7	24	69	144	7	12
172												
173	B. FEDERAL / STATE INCOME TAXES											
174	State Income Tax Expense		362	SecD-PreTax	388	34	4	12	9	(38)	1	(4)
175	Federal Income Tax Expense		717	SecD-PreTax	770	68	8	24	18	(76)	2	(8)
176	Income Taxes	409-411	1,078		1,158	103	12	36	27	(114)	3	(12)
177	Total Taxes	408-411	2,389		1,782	164	19	62	111	82	12	4
178												
179	TOTAL EXPENSES		12,247		2,681	313	34	171	982	3,179	106	288
180												
181	IV. OPERATING REVENUES at Present Rates											
182	Distribution Revenue		19,055	Dist_Rev	10,115	971	112	404	1,148	2,405	125	204
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
186	Misc Service Revenue		80	Dist_Rev	42	4	0	2	5	10	1	1
187	Rent For Electric Property		122	NCP-Sec-NonNet	53	7	1	1	7	22	1	2
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	Operating Revenues		19,256		10,210	982	113	407	1,160	2,438	126	207
190												
191	TOTAL EXPENSES		12,247		2,681	313	34	171	982	3,179	106	288
192	V. NET INCOME at Present Rates		7,009		7,529	669	80	236	178	(742)	20	(81)

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
154	Street Lighting	403	0	SecD-Pt	0	0	0	0	0	0	0
155	General / Common Plant	364	337	SecD-Lab	99	16	25	0	2	2	0
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		666	SecD-Pt	208	32	52	0	4	3	1
159	Depreciation Expense	403	6,769		2,109	317	534	0	41	32	8
160											
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	111	SecD-Lab	33	5	8	0	1	0	0
164	PURTA, Real estate	408.16	60	SecD-Pt	19	3	5	0	0	0	0
165	Capital stock		0	SecD-Pt	0	0	0	0	0	0	0
166	Other	408	0	SecD-Pt	0	0	0	0	0	0	0
167	General Taxes		171		51	8	13	0	1	1	0
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		1,140	Dist_Rev	133	15	39	1	3	21	2
171	Gross Receipts Tax		1,140		133	15	39	1	3	21	2
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		362	SecD-PreTax	(42)	(10)	(7)	0	(0)	12	1
175	Federal Income Tax Expense		717	SecD-PreTax	(83)	(20)	(14)	1	(1)	25	2
176	Income Taxes	409-411	1,078		(124)	(31)	(21)	1	(1)	37	3
177	Total Taxes	408-411	2,389		60	(8)	31	2	3	59	6
178											
179	TOTAL EXPENSES		12,247		3,068	452	788	2	60	105	18
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		19,055	Dist_Rev	2,230	249	646	11	52	345	39
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
186	Misc Service Revenue		80	Dist_Rev	9	1	3	0	0	1	0
187	Rent For Electric Property		122	NCP-Sec-NonNet	19	2	5	0	0	0	0
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	Operating Revenues		19,256		2,259	252	654	11	52	347	39
190											
191	TOTAL EXPENSES		12,247		3,068	452	788	2	60	105	18
192	V. NET INCOME at Present Rates		7,009		(809)	(200)	(134)	9	(8)	242	21

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Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
193												
194	SUMMARY REPORT											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	19,055		10,115	971	112	404	1,148	2,405	125	204
197	Other Operating Revenues	450-456	201		95	11	1	3	12	32	1	3
198	Total Operating Revenues		19,256		10,210	982	113	407	1,160	2,438	126	207
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	1,175		176	26	3	13	98	338	11	31
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
203	Admin & General	920-932	1,914		225	34	4	22	165	574	18	53
204	Total Operating Expenses		3,089		401	59	6	36	262	912	28	84
205												
206	Depreciation Expense	403	6,769		498	90	8	73	608	2,185	65	200
207	Taxes Other Than Income Tax / Other	408	1,311		623	61	7	26	84	196	9	17
208	INCOME BEFORE INCOME TAXES		8,088		8,687	772	92	272	205	(856)	23	(94)
209	Income Taxes	409-411	1,078		1,158	103	12	36	27	(114)	3	(12)
210	NET INCOME		7,009		7,529	669	80	236	178	(742)	20	(81)
211	RATE BASE		112,773		8,407	1,478	135	1,252	10,135	36,182	1,092	3,312
212	Return on Rate Base		6.22%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		112,773		8,407	1,478	135	1,252	10,135	36,182	1,092	3,312
217												
218	Operating expenses		3,089		401	59	6	36	262	912	28	84
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
220	Depreciation expense		6,769		498	90	8	73	608	2,185	65	200
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
222	General taxes / Other		171		18	3	0	2	15	52	2	5
223	Subtotal- Operating Costs to recover		10,029		918	152	15	111	886	3,149	95	288
224												
225	Target Return on Rate Base- After tax		8,841		659	116	11	98	795	2,837	86	260
226	Income taxes to recover		2,068	23.38%	154	27	2	23	186	663	20	61
227				18.95%								
228	Subtotal- Rev Req before GRT		20,937		1,731	295	28	232	1,866	6,649	201	609
229	GRT needed		1,304	6.23%	108	18	2	14	116	414	13	38
230	TOTAL REVENUE REQUIREMENT		22,242		1,839	313	29	247	1,982	7,063	214	647

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
193											
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	19,055		2,230	249	646	11	52	345	39
197	Other Operating Revenues	450-456	201		29	3	8	0	1	2	0
198	Total Operating Revenues		19,256		2,259	252	654	11	52	347	39
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	1,175		331	52	83	0	6	5	2
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
203	Admin & General	920-932	1,914		567	90	141	0	11	9	3
204	Total Operating Expenses		3,089		898	142	224	0	17	14	4
205											
206	Depreciation Expense	403	6,769		2,109	317	534	0	41	32	8
207	Taxes Other Than Income Tax / Other	408	1,311		185	23	51	1	4	21	3
208	INCOME BEFORE INCOME TAXES		8,088		(933)	(230)	(155)	11	(9)	279	24
209	Income Taxes	409-411	1,078		(124)	(31)	(21)	1	(1)	37	3
210	NET INCOME		7,009		(809)	(200)	(134)	9	(8)	242	21
211	RATE BASE		112,773		35,188	5,393	8,857	0	671	534	137
212	Return on Rate Base		6.22%								
213											
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		112,773		35,188	5,393	8,857	0	671	534	137
217											
218	Operating expenses		3,089		898	142	224	0	17	14	4
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
220	Depreciation expense		6,769		2,109	317	534	0	41	32	8
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
222	General taxes / Other		171		51	8	13	0	1	1	0
223	Subtotal- Operating Costs to recover		10,029		3,059	468	770	0	58	47	12
224											
225	Target Return on Rate Base- After tax		8,841		2,759	423	694	0	53	42	11
226	Income taxes to recover		2,068	23.38%	645	99	162	0	12	10	3
227				18.95%							
228	Subtotal- Rev Req before GRT		20,937		6,462	989	1,627	0	123	98	25
229	GRT needed		1,304	6.23%	403	62	101	0	8	6	2
230	TOTAL REVENUE REQUIREMENT		22,242		6,865	1,051	1,728	0	131	105	27

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	17	SecC-Pt	12	1	0	1	1	0	0	0
4	SW- Plant/ OM	303P	0	SecC-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	SecC-Lab	0	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	20,539	SecC-Pt	14,982	1,205	179	734	677	558	103	91
9	Intangible Plant		20,556		14,994	1,206	179	735	678	559	103	91
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	0		0	0	0	0	0	0	0	0
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	120,708	Avg-Cust-NonNet	99,201	7,982	1,184	4,955	3,986	1,320	485	121
22	OH Conductors and Devices	365	121,760	Avg-Cust-NonNet	100,066	8,051	1,194	4,998	4,020	1,332	489	122
23	UG Conduits- Radial	366	4,801	Avg-Cust-Rad	3,907	314	47	214	172	57	21	5
24	UG Conduits- Network	366	2,005	Avg-Cust-Net	0	0	0	409	702	432	205	91
25	UG Conduits- URD	366	4,599	Avg-Cust-URD	4,210	339	50	0	0	0	0	0
26	UG Conductors- Radial	367	10,073	Avg-Cust-Rad	8,197	660	98	449	361	120	44	11
27	UG Conductors- Network	367	4,206	Avg-Cust-Net	0	0	0	858	1,473	906	429	191
28	UG Conductors- URD	367	9,649	Avg-Cust-URD	8,833	711	105	0	0	0	0	0
29	Line Transformers- OH	368	240,610	Avg-Cust-NonNet	197,740	15,910	2,360	9,876	7,945	2,632	967	241
30	Line Transformers- Radial	368	13,410	Avg-Cust-Rad	10,913	878	130	597	481	159	58	15
31	Line Transformers- Network	368	39,887	Avg-Cust-Net-Xfmr	0	0	0	568	2,071	13,022	670	2,568
32	Line Transformers- URD	368	42,900	Avg-Cust-URD	39,271	3,160	469	0	0	0	0	0
33	Services	369	114,962	Services_Cost	94,584	7,610	1,129	4,828	4,446	1,490	552	141
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	44,730	StLgt-Cost	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	SecC-Pt	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	774,299		566,923	45,614	6,766	27,752	25,656	21,469	3,921	3,506
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	17	SecC-Pt	0	0	0	0	0	1	0
4	SW- Plant/ OM	303P	0	SecC-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	SecC-Lab	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	20,539	SecC-Pt	469	97	9	0	0	1,305	128
9	Intangible Plant		20,556		469	97	9	0	0	1,306	128
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	0		0	0	0	0	0	0	0
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	120,708	Avg-Cust-NonNet	137	15	4	0	0	193	1,126
22	OH Conductors and Devices	365	121,760	Avg-Cust-NonNet	138	16	4	0	0	194	1,135
23	UG Conduits- Radial	366	4,801	Avg-Cust-Rad	6	1	0	0	0	8	49
24	UG Conduits- Network	366	2,005	Avg-Cust-Net	131	28	3	0	0	0	5
25	UG Conduits- URD	366	4,599	Avg-Cust-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	10,073	Avg-Cust-Rad	12	1	0	0	0	17	102
27	UG Conductors- Network	367	4,206	Avg-Cust-Net	275	58	5	0	0	0	11
28	UG Conductors- URD	367	9,649	Avg-Cust-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	240,610	Avg-Cust-NonNet	273	31	8	0	0	384	2,244
30	Line Transformers- Radial	368	13,410	Avg-Cust-Rad	17	2	0	0	0	23	136
31	Line Transformers- Network	368	39,887	Avg-Cust-Net-Xfmr	17,048	3,606	328	0	0	0	5
32	Line Transformers- URD	368	42,900	Avg-Cust-URD	0	0	0	0	0	0	0
33	Services	369	114,962	Services_Cost	162	19	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	44,730	StLgt-Cost	0	0	0	0	0	44,730	0
36	ARO- Dist Plant	ARO	0	SecC-Pt	0	0	0	0	0	0	0
37	Distribution Plant	360-373	774,299		18,199	3,777	352	0	1	45,551	4,812
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	390	38,885	SecC-Lab	26,263	2,113	313	1,322	1,159	637	167	91
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0	0
42	General Plant	389-399	38,885		26,263	2,113	313	1,322	1,159	637	167	91
43												
44	TOTAL UTILITY PLANT		<u>833,739</u>		<u>608,181</u>	<u>48,934</u>	<u>7,258</u>	<u>29,809</u>	<u>27,492</u>	<u>22,665</u>	<u>4,191</u>	<u>3,688</u>
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	13,297	SecC-IntPt	9,699	780	116	475	438	361	67	59
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	37,278	Avg-Cust-NonNet	30,636	2,465	366	1,530	1,231	408	150	37
53	OH Conductors and Devices	108.5	35,695	Avg-Cust-NonNet	29,335	2,360	350	1,465	1,179	390	143	36
54	UG Conduits	108.5	2,767	SecC-UG	1,970	158	24	151	212	119	55	23
55	UG Conductors	108.5	7,085	SecC-UG	5,043	406	60	387	543	304	140	60
56	Line Transformers	108.5	96,604	SecC-LTr	71,110	5,721	849	3,167	3,011	4,536	486	810
57	Services	108.5	28,630	Services_Cost	23,555	1,895	281	1,202	1,107	371	137	35
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	25,853	StLgt-Cost	0	0	0	0	0	0	0	0
60	EV Assets	108EV	0	SecC-Pt	0	0	0	0	0	0	0	0
61	General	108.6	16,373	SecC-Lab	11,058	890	132	557	488	268	70	38
62	Depreciation Reserve	108	263,582		182,407	14,676	2,177	8,935	8,209	6,757	1,249	1,099
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	4,856	SecC-OM	3,393	273	40	170	148	81	21	12
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		5,313	SecC-Pt	3,876	312	46	190	175	144	27	24
68	Capitalized Pension		15,173	SecC-Pt	11,068	891	132	542	500	412	76	67
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
70	ADIT-EV		0	SecC-Pt	0	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(115,837)	SecC-Pt	(84,499)	(6,799)	(1,008)	(4,142)	(3,820)	(3,149)	(582)	(512)
73	ADIT- General	182	(2,203)	SecC-Lab	(1,488)	(120)	(18)	(75)	(66)	(36)	(9)	(5)
74	Other Rate Base	131-283	(92,699)		(67,650)	(5,443)	(807)	(3,314)	(3,061)	(2,547)	(468)	(415)
75												
76	TOTAL RATE BASE		<u>477,459</u>		<u>358,123</u>	<u>28,814</u>	<u>4,274</u>	<u>17,561</u>	<u>16,222</u>	<u>13,361</u>	<u>2,474</u>	<u>2,174</u>
77												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	390	38,885	SecC-Lab	363	73	7	0	0	6,110	265
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0
42	General Plant	389-399	38,885		363	73	7	0	0	6,110	265
43											
44	TOTAL UTILITY PLANT		<u>833,739</u>		<u>19,031</u>	<u>3,948</u>	<u>368</u>	<u>0</u>	<u>1</u>	<u>52,967</u>	<u>5,206</u>
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	13,297	SecC-IntPt	304	63	6	0	0	845	83
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	37,278	Avg-Cust-NonNet	42	5	1	0	0	60	348
53	OH Conductors and Devices	108.5	35,695	Avg-Cust-NonNet	40	5	1	0	0	57	333
54	UG Conduits	108.5	2,767	SecC-UG	33	7	1	0	0	2	13
55	UG Conductors	108.5	7,085	SecC-UG	85	18	2	0	0	5	33
56	Line Transformers	108.5	96,604	SecC-LTr	4,973	1,044	96	0	0	117	684
57	Services	108.5	28,630	Services_Cost	40	5	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	25,853	StLgt-Cost	0	0	0	0	0	25,853	0
60	EV Assets	108EV	0	SecC-Pt	0	0	0	0	0	0	0
61	General	108.6	16,373	SecC-Lab	153	31	3	0	0	2,573	112
62	Depreciation Reserve	108	263,582		5,671	1,176	110	0	0	29,511	1,606
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	4,856	SecC-OM	46	9	1	0	0	626	34
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		5,313	SecC-Pt	121	25	2	0	0	338	33
68	Capitalized Pension		15,173	SecC-Pt	346	72	7	0	0	964	95
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
70	ADIT-EV		0	SecC-Pt	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(115,837)	SecC-Pt	(2,644)	(549)	(51)	(0)	(0)	(7,359)	(723)
73	ADIT- General	182	(2,203)	SecC-Lab	(21)	(4)	(0)	(0)	(0)	(346)	(15)
74	Other Rate Base	131-283	(92,699)		(2,151)	(446)	(42)	(0)	(0)	(5,778)	(576)
75											
76	TOTAL RATE BASE		<u>477,459</u>		<u>11,210</u>	<u>2,325</u>	<u>217</u>	<u>0</u>	<u>1</u>	<u>17,677</u>	<u>3,024</u>
77											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	I. OPERATING AND MAINTENANCE EXPENSES											
79	B. TRANSMISSION EXPENSE											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83												
84	C. DISTRIBUTION EXPENSE											
85	Ops Supv & Engineering	580	1,250	SecC-Lab	844	68	10	43	37	20	5	3
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
88	OH Line Expenses	583	105	Avg-Cust-NonNet	86	7	1	4	3	1	0	0
89	UG Line Expenses	584	32	SecC-UG	22	2	0	2	2	1	1	0
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	2,376	SecC-Pt	1,733	139	21	85	78	65	12	11
93	Rents	589	0	SecC-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(31)	SecC-Lab	(21)	(2)	(0)	(1)	(1)	(1)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
97	Maint of OH Lines	593	4,588	Avg-Cust-NonNet	3,771	303	45	188	151	50	18	5
98	Maint of UG Lines	594	117	SecC-UG	83	7	1	6	9	5	2	1
99	Maint of Line Transformers	595	20	SecC-LTr	15	1	0	1	1	1	0	0
100	Maint of Lighting	596	555	StLgt-Cost	0	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	17	SecC-Pt	12	1	0	1	1	0	0	0
103	Oper. & Maint. Exp.	500-599	<u>9,029</u>		<u>6,547</u>	<u>527</u>	<u>78</u>	<u>328</u>	<u>282</u>	<u>144</u>	<u>39</u>	<u>20</u>
104			9,029		6,547	527	78	328	282	144	39	20
105	D. CUSTOMER ACCOUNTS AND SERVICE											
106	Supervision	901	0	None	0	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
110	COVID Uncol, LPC	904	0	None	0	0	0	0	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112												
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	1,250	SecC-Lab	12	2	0	0	0	196	9
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0
88	OH Line Expenses	583	105	Avg-Cust-NonNet	0	0	0	0	0	0	1
89	UG Line Expenses	584	32	SecC-UG	0	0	0	0	0	0	0
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	2,376	SecC-Pt	54	11	1	0	0	151	15
93	Rents	589	0	SecC-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(31)	SecC-Lab	(0)	(0)	(0)	(0)	(0)	(5)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
97	Maint of OH Lines	593	4,588	Avg-Cust-NonNet	5	1	0	0	0	7	43
98	Maint of UG Lines	594	117	SecC-UG	1	0	0	0	0	0	1
99	Maint of Line Transformers	595	20	SecC-LTr	1	0	0	0	0	0	0
100	Maint of Lighting	596	555	StLgt-Cost	0	0	0	0	0	555	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	17	SecC-Pt	0	0	0	0	0	1	0
103	Oper. & Maint. Exp.	500-599	<u>9,029</u>		<u>74</u>	<u>15</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>906</u>	<u>68</u>
104			9,029		74	15	1	0	0	906	68
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	0	None	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
110	COVID Uncol. LPC	904	0	None	0	0	0	0	0	0	0
111	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112											
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117												
118	E. ADMINISTRATIVE AND GENERAL											
119	Admin & Gen Salaries	920	5,845	SecC-Lab	3,948	318	47	199	174	96	25	14
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	505	SecC-Lab	341	27	4	17	15	8	2	1
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
123	Outside Services- HR	923M	179	SecC-Lab	121	10	1	6	5	3	1	0
124	Outside Services- Other	923	2,422	SecC-Lab	1,636	132	20	82	72	40	10	6
125	Property Insurance	924	1,048	SecC-Pt	764	61	9	37	35	28	5	5
126	Injuries & Damages	925	21	SecC-Lab	14	1	0	1	1	0	0	0
127	Empl Pensions & Benefits	926	458	SecC-Lab	309	25	4	16	14	7	2	1
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	SecC-Lab	0	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	681	SecC-Lab	460	37	5	23	20	11	3	2
132	General Plant Rent	931	359	SecC-Lab	243	20	3	12	11	6	2	1
133	Misc Genl Plant- Metering	935M	0	SecC-Lab	0	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	1,048	SecC-Lab	708	57	8	36	31	17	4	2
135	Admin & Genl. Exp.	920-932	12,566		8,544	687	102	429	378	217	55	32
136												
137	Total Operating Expenses		21,595		15,090	1,214	180	757	660	361	94	51
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Other	403	773	SecC-Pt	564	45	7	28	25	21	4	3
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	2,559	Avg-Cust-NonNet	2,103	169	25	105	84	28	10	3
148	OH Conductors and Devices	403	3,227	Avg-Cust-NonNet	2,652	213	32	132	107	35	13	3
149	UG Conduits	403	160	SecC-UG	114	9	1	9	12	7	3	1
150	UG Conductors	403	651	SecC-UG	463	37	6	36	50	28	13	5
151	Line Transformers	403	11,620	SecC-LTr	8,553	688	102	381	362	546	59	97
152	Services	403	2,403	Services_Cost	1,977	159	24	101	93	31	12	3
153	Meters	403	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
117											
118	E. ADMINISTRATIVE AND GENERAL										
119	Admin & Gen Salaries	920	5,845	SecC-Lab	55	11	1	0	0	919	40
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	505	SecC-Lab	5	1	0	0	0	79	3
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
123	Outside Services- HR	923M	179	SecC-Lab	2	0	0	0	0	28	1
124	Outside Services- Other	923	2,422	SecC-Lab	23	5	0	0	0	381	17
125	Property Insurance	924	1,048	SecC-Pt	24	5	0	0	0	67	7
126	Injuries & Damages	925	21	SecC-Lab	0	0	0	0	0	3	0
127	Empl Pensions & Benefits	926	458	SecC-Lab	4	1	0	0	0	72	3
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	SecC-Lab	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	681	SecC-Lab	6	1	0	0	0	107	5
132	General Plant Rent	931	359	SecC-Lab	3	1	0	0	0	56	2
133	Misc Genl Plant- Metering	935M	0	SecC-Lab	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	1,048	SecC-Lab	10	2	0	0	0	165	7
135	Admin & Genl. Exp.	920-932	12,566		131	27	3	0	0	1,876	85
136											
137	Total Operating Expenses		21,595		206	42	4	0	0	2,783	153
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Other	403	773	SecC-Pt	18	4	0	0	0	49	5
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	2,559	Avg-Cust-NonNet	3	0	0	0	0	4	24
148	OH Conductors and Devices	403	3,227	Avg-Cust-NonNet	4	0	0	0	0	5	30
149	UG Conduits	403	160	SecC-UG	2	0	0	0	0	0	1
150	UG Conductors	403	651	SecC-UG	8	2	0	0	0	0	3
151	Line Transformers	403	11,620	SecC-LTr	598	126	12	0	0	14	82
152	Services	403	2,403	Services_Cost	3	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	Street Lighting	403	1,279	StLgt-Cost	0	0	0	0	0	0	0	0
155	General / Common Plant	364	2,318	SecC-Lab	1,565	126	19	79	69	38	10	5
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		2,900	SecC-Pt	2,115	170	25	104	96	79	15	13
159	Depreciation Expense	403	27,889		20,107	1,618	240	974	898	813	138	135
160												
161	III. TAXES and OTHER											
162	A. GENERAL TAXES											
163	Payroll related	408	764	SecC-Lab	516	42	6	26	23	13	3	2
164	PURTA, Real estate	408.16	261	SecC-Pt	190	15	2	9	9	7	1	1
165	Capital stock		0	SecC-Pt	0	0	0	0	0	0	0	0
166	Other	408	0	SecC-Pt	0	0	0	0	0	0	0	0
167	General Taxes		1,025		706	57	8	35	31	20	5	3
168												
169	B. GROSS RECEIPTS TAX											
170	Gross Receipts tax		5,176	Dist_Rev	2,747	264	30	110	312	653	34	55
171	Gross Receipts Tax		5,176		2,747	264	30	110	312	653	34	55
172												
173	B. FEDERAL / STATE INCOME TAXES											
174	State Income Tax Expense		1,497	SecC-PreTax	418	64	3	3	152	409	14	31
175	Federal Income Tax Expense		2,967	SecC-PreTax	828	126	6	5	302	811	27	61
176	Income Taxes	409-411	4,464		1,246	190	10	8	455	1,220	41	92
177	Total Taxes	408-411	10,665		4,699	510	49	153	798	1,892	80	150
178												
179	TOTAL EXPENSES		60,148		39,896	3,342	469	1,884	2,356	3,066	311	336
180												
181	IV. OPERATING REVENUES at Present Rates											
182	Distribution Revenue		86,521	Dist_Rev	45,928	4,407	508	1,835	5,213	10,921	566	926
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
186	Misc Service Revenue		361	Dist_Rev	192	18	2	8	22	46	2	4
187	Rent For Electric Property		2,280	Avg-Cust	1,871	151	22	94	76	26	9	2
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	Operating Revenues		89,163		47,992	4,576	532	1,937	5,311	10,992	578	932
190												
191	TOTAL EXPENSES		60,148		39,896	3,342	469	1,884	2,356	3,066	311	336
192	V. NET INCOME at Present Rates		29,014		8,095	1,234	64	53	2,955	7,926	267	596

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
154	Street Lighting	403	1,279	StLgt-Cost	0	0	0	0	0	1,279	0
155	General / Common Plant	364	2,318	SecC-Lab	22	4	0	0	0	364	16
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		2,900	SecC-Pt	66	14	1	0	0	184	18
159	Depreciation Expense	403	27,889		723	150	14	0	0	1,900	179
160											
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	764	SecC-Lab	7	1	0	0	0	120	5
164	PURTA, Real estate	408.16	261	SecC-Pt	6	1	0	0	0	17	2
165	Capital stock		0	SecC-Pt	0	0	0	0	0	0	0
166	Other	408	0	SecC-Pt	0	0	0	0	0	0	0
167	General Taxes		1,025		13	3	0	0	0	137	7
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		5,176	Dist_Rev	606	68	176	3	14	94	10
171	Gross Receipts Tax		5,176		606	68	176	3	14	94	10
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		1,497	SecC-PreTax	385	39	123	2	10	(149)	(7)
175	Federal Income Tax Expense		2,967	SecC-PreTax	764	77	244	4	20	(296)	(13)
176	Income Taxes	409-411	4,464		1,150	116	367	6	30	(445)	(20)
177	Total Taxes	408-411	10,665		1,769	187	543	9	44	(215)	(3)
178											
179	TOTAL EXPENSES		60,148		2,697	379	561	9	44	4,468	329
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		86,521	Dist_Rev	10,125	1,131	2,934	51	234	1,566	175
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
186	Misc Service Revenue		361	Dist_Rev	42	5	12	0	1	7	1
187	Rent For Electric Property		2,280	Avg-Cust	3	0	0	0	0	4	21
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	Operating Revenues		89,163		10,170	1,136	2,947	51	235	1,576	197
190											
191	TOTAL EXPENSES		60,148		2,697	379	561	9	44	4,468	329
192	V. NET INCOME at Present Rates		29,014		7,473	757	2,386	42	192	(2,893)	(132)

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Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
193												
194	SUMMARY REPORT											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	86,521		45,928	4,407	508	1,835	5,213	10,921	566	926
197	Other Operating Revenues	450-456	2,642		2,063	169	24	102	98	71	12	6
198	Total Operating Revenues		89,163		47,992	4,576	532	1,937	5,311	10,992	578	932
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	9,029		6,547	527	78	328	282	144	39	20
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
203	Admin & General	920-932	12,566		8,544	687	102	429	378	217	55	32
204	Total Operating Expenses		21,595		15,090	1,214	180	757	660	361	94	51
205												
206	Depreciation Expense	403	27,889		20,107	1,618	240	974	898	813	138	135
207	Taxes Other Than Income Tax / Other	408	6,201		3,454	320	39	145	343	673	38	58
208	INCOME BEFORE INCOME TAXES		33,478		9,341	1,424	73	61	3,409	9,146	308	688
209	Income Taxes	409-411	4,464		1,246	190	10	8	455	1,220	41	92
210	NET INCOME		29,014		8,095	1,234	64	53	2,955	7,926	267	596
211	RATE BASE		477,459		358,123	28,814	4,274	17,561	16,222	13,361	2,474	2,174
212	Return on Rate Base		6.08%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		477,459		358,123	28,814	4,274	17,561	16,222	13,361	2,474	2,174
217												
218	Operating expenses		21,595		15,090	1,214	180	757	660	361	94	51
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
220	Depreciation expense		27,889		20,107	1,618	240	974	898	813	138	135
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
222	General taxes / Other		1,025		706	57	8	35	31	20	5	3
223	Subtotal- Operating Costs to recover		50,508		35,903	2,889	428	1,767	1,590	1,193	236	189
224												
225	Target Return on Rate Base- After tax		37,433		28,077	2,259	335	1,377	1,272	1,048	194	170
226	Income taxes to recover		8,754	23.38%	6,566	528	78	322	297	245	45	40
227				18.95%								
228	Subtotal- Rev Req before GRT		96,695		70,546	5,676	842	3,465	3,159	2,486	475	399
229	GRT needed		5,921	6.12%	4,320	348	52	212	193	152	29	24
230	TOTAL REVENUE REQUIREMENT		102,616		74,866	6,024	893	3,677	3,352	2,638	505	424

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
193											
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	86,521		10,125	1,131	2,934	51	234	1,566	175
197	Other Operating Revenues	450-456	2,642		45	5	12	0	1	10	22
198	Total Operating Revenues		89,163		10,170	1,136	2,947	51	235	1,576	197
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	9,029		74	15	1	0	0	906	68
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
203	Admin & General	920-932	12,566		131	27	3	0	0	1,876	85
204	Total Operating Expenses		21,595		206	42	4	0	0	2,783	153
205											
206	Depreciation Expense	403	27,889		723	150	14	0	0	1,900	179
207	Taxes Other Than Income Tax / Other	408	6,201		619	70	176	3	14	230	17
208	INCOME BEFORE INCOME TAXES		33,478		8,622	873	2,753	48	221	(3,338)	(152)
209	Income Taxes	409-411	4,464		1,150	116	367	6	30	(445)	(20)
210	NET INCOME		29,014		7,473	757	2,386	42	192	(2,893)	(132)
211	RATE BASE		477,459		11,210	2,325	217	0	1	17,677	3,024
212	Return on Rate Base		6.08%								
213											
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		477,459		11,210	2,325	217	0	1	17,677	3,024
217											
218	Operating expenses		21,595		206	42	4	0	0	2,783	153
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
220	Depreciation expense		27,889		723	150	14	0	0	1,900	179
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
222	General taxes / Other		1,025		13	3	0	0	0	137	7
223	Subtotal- Operating Costs to recover		50,508		942	195	18	0	0	4,820	339
224											
225	Target Return on Rate Base- After tax		37,433		879	182	17	0	0	1,386	237
226	Income taxes to recover		8,754	23.38%	206	43	4	0	0	324	55
227				18.95%							
228	Subtotal- Rev Req before GRT		96,695		2,026	420	39	0	0	6,530	631
229	GRT needed		5,921	6.12%	124	26	2	0	0	400	39
230	TOTAL REVENUE REQUIREMENT		102,616		2,150	445	42	0	0	6,930	670

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	12	Bill-Pt	8	1	0	0	1	1	0	0
4	SW- Plant/ OM	303P	0	Bill-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	219,001	Avg-Cust	179,742	14,462	2,145	9,036	7,322	2,454	908	232
6	SW- Labor-related	303L	0	Bill-Lab	0	0	0	0	0	0	0	0
7	SW- AMI	303AMI	62,331	AMI_Cost	41,055	3,289	488	2,128	8,408	4,862	967	427
8	Software- RB / CIP/Cyber	303F	3,996	Bill-Pt	2,638	264	27	117	324	474	38	43
9	Intangible Plant		<u>285,340</u>		<u>223,442</u>	<u>18,016</u>	<u>2,660</u>	<u>11,282</u>	<u>16,055</u>	<u>7,791</u>	<u>1,913</u>	<u>702</u>
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0	0
22	OH Conductors and Devices	365	0	None	0	0	0	0	0	0	0	0
23	UG Conduits- Radial	366	0	None	0	0	0	0	0	0	0	0
24	UG Conduits- Network	366	0	None	0	0	0	0	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	0	None	0	0	0	0	0	0	0	0
27	UG Conductors- Network	367	0	None	0	0	0	0	0	0	0	0
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0	0
29	Line Transformers- OH	368	0	None	0	0	0	0	0	0	0	0
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	151,169	Acct370	92,079	7,376	1,094	4,773	16,665	22,109	1,916	1,942
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	Bill-Pt	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>151,169</u>		<u>92,079</u>	<u>7,376</u>	<u>1,094</u>	<u>4,773</u>	<u>16,665</u>	<u>22,109</u>	<u>1,916</u>	<u>1,942</u>
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	12	Bill-Pt	0	0	0	0	0	0	0
4	SW- Plant/ OM	303P	0	Bill-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	219,001	Avg-Cust	267	32	7	3	0	349	2,040
6	SW- Labor-related	303L	0	Bill-Lab	0	0	0	0	0	0	0
7	SW- AMI	303AMI	62,331	AMI_Cost	597	71	32	7	0	0	0
8	Software- RB / CIP/Cyber	303F	3,996	Bill-Pt	59	7	4	1	0	0	0
9	Intangible Plant		<u>285,340</u>		<u>923</u>	<u>110</u>	<u>43</u>	<u>11</u>	<u>0</u>	<u>349</u>	<u>2,040</u>
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0
22	OH Conductors and Devices	365	0	None	0	0	0	0	0	0	0
23	UG Conduits- Radial	366	0	None	0	0	0	0	0	0	0
24	UG Conduits- Network	366	0	None	0	0	0	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	0	None	0	0	0	0	0	0	0
27	UG Conductors- Network	367	0	None	0	0	0	0	0	0	0
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0
29	Line Transformers- OH	368	0	None	0	0	0	0	0	0	0
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	151,169	Acct370	2,715	323	146	31	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	Bill-Pt	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>151,169</u>		<u>2,715</u>	<u>323</u>	<u>146</u>	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	390	139,451	Bill-Lab	100,143	11,881	899	3,751	6,916	12,200	849	1,139
41	General Plant-EV	390EV	1,081	EV_390	312	37	4	39	104	261	12	24
42	General Plant	389-399	140,532		100,454	11,918	903	3,790	7,020	12,461	861	1,163
43												
44	TOTAL UTILITY PLANT		<u>577,041</u>		<u>415,975</u>	<u>37,310</u>	<u>4,657</u>	<u>19,845</u>	<u>39,740</u>	<u>42,362</u>	<u>4,690</u>	<u>3,806</u>
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	184,575	Bill-IntPt	144,536	11,654	1,721	7,298	10,385	5,040	1,238	454
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	0	None	0	0	0	0	0	0	0	0
53	OH Conductors and Devices	108.5	0	None	0	0	0	0	0	0	0	0
54	UG Conduits	108.5	0	None	0	0	0	0	0	0	0	0
55	UG Conductors	108.5	0	None	0	0	0	0	0	0	0	0
56	Line Transformers	108.5	0	None	0	0	0	0	0	0	0	0
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	42,906	Acct370	26,135	2,094	311	1,355	4,730	6,275	544	551
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	EV Assets	108EV	143	EV_Depr	62	7	1	4	10	26	1	2
61	General	108.6	58,717	Bill-Lab	42,165	5,003	379	1,580	2,912	5,137	357	479
62	Depreciation Reserve	108	286,340		212,898	18,757	2,411	10,236	18,038	16,478	2,140	1,487
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	20,343	Bill-OM	15,018	1,887	127	522	862	1,431	107	137
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		3,677	Bill-Pt	2,427	243	25	108	299	436	35	39
68	Capitalized Pension		10,501	Bill-Pt	6,931	695	72	308	853	1,245	100	112
69	Customer Deposits		(11,163)	CustDeposits	(6,640)	(831)	(58)	(658)	(1,099)	(1,208)	(102)	(110)
70	ADIT-EV		(53)	EV_390	(15)	(2)	(0)	(2)	(5)	(13)	(1)	(1)
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(22,538)	Bill-Pt	(14,876)	(1,491)	(154)	(662)	(1,830)	(2,671)	(215)	(240)
73	ADIT- General	182	(7,902)	Bill-Lab	(5,674)	(673)	(51)	(213)	(392)	(691)	(48)	(65)
74	Other Rate Base	131-283	(7,133)		(2,828)	(172)	(39)	(596)	(1,313)	(1,473)	(123)	(127)
75												
76	TOTAL RATE BASE		<u>283,568</u>		<u>200,249</u>	<u>18,381</u>	<u>2,208</u>	<u>9,014</u>	<u>20,390</u>	<u>24,411</u>	<u>2,427</u>	<u>2,192</u>
77												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	390	139,451	Bill-Lab	1,424	158	69	15	0	1	6
41	General Plant-EV	390EV	1,081	EV_390	199	27	63	0	0	0	0
42	General Plant	389-399	140,532		1,623	185	133	15	0	1	6
43											
44	TOTAL UTILITY PLANT		577,041		5,261	618	322	56	0	350	2,046
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	184,575	Bill-IntPt	597	71	28	7	0	226	1,320
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	0	None	0	0	0	0	0	0	0
53	OH Conductors and Devices	108.5	0	None	0	0	0	0	0	0	0
54	UG Conduits	108.5	0	None	0	0	0	0	0	0	0
55	UG Conductors	108.5	0	None	0	0	0	0	0	0	0
56	Line Transformers	108.5	0	None	0	0	0	0	0	0	0
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	42,906	Acct370	770	92	41	9	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	EV Assets	108EV	143	EV_Depr	20	3	6	0	0	0	0
61	General	108.6	58,717	Bill-Lab	600	66	29	6	0	0	3
62	Depreciation Reserve	108	286,340		1,987	232	105	22	0	226	1,322
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital	131	20,343	Bill-OM	189	21	17	2	0	9	14
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		3,677	Bill-Pt	55	6	4	1	0	0	0
68	Capitalized Pension		10,501	Bill-Pt	156	18	10	2	0	0	0
69	Customer Deposits		(11,163)	CustDeposits	(457)	0	0	0	(0)	(0)	0
70	ADIT-EV		(53)	EV_390	(10)	(1)	(3)	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(22,538)	Bill-Pt	(335)	(39)	(22)	(4)	(0)	(0)	(0)
73	ADIT- General	182	(7,902)	Bill-Lab	(81)	(9)	(4)	(1)	(0)	(0)	(0)
74	Other Rate Base	131-283	(7,133)		(482)	(4)	2	(1)	0	9	13
75											
76	TOTAL RATE BASE		283,568		2,791	382	219	34	0	133	737
77											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	I. OPERATING AND MAINTENANCE EXPENSES											
79	B. TRANSMISSION EXPENSE											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83												
84	C. DISTRIBUTION EXPENSE											
85	Ops Supv & Engineering	580	3,080	Bill-Lab	2,212	262	20	83	153	269	19	25
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
88	OH Line Expenses	583	0	None	0	0	0	0	0	0	0	0
89	UG Line Expenses	584	0	None	0	0	0	0	0	0	0	0
90	Meter Expenses	586	4,051	Meter_Tech	2,048	164	24	106	445	983	51	86
91	Customer Installation Expenses	587	2	Avg-Cust	2	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	462	Bill-Pt	305	31	3	14	38	55	4	5
93	Rents	589	0	Bill-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	Bill-Lab	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
97	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0	0
98	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0	0
99	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
101	Maint of Meters	597	391	Meter_Tech	198	16	2	10	43	95	5	8
102	Maint of Misc. Plant	599	3	Bill-Pt	2	0	0	0	0	0	0	0
103	Oper. & Maint. Exp.	500-599	<u>7,984</u>		<u>4,762</u>	<u>473</u>	<u>50</u>	<u>213</u>	<u>678</u>	<u>1,403</u>	<u>79</u>	<u>125</u>
104			7,984		4,762	473	50	213	678	1,403	79	125
105	D. CUSTOMER ACCOUNTS AND SERVICE											
106	Supervision	901	13,049	Acct901903	10,554	1,367	86	353	306	281	42	34
107	Meter Reading Exp	902	335	Meters	276	22	3	14	13	4	1	0
108	Customer Records & Coll	903	1,216	Acct901903	984	127	8	33	28	26	4	3
109	Uncollectible Accounts	904	14,309	Write-Offs	11,324	1,913	58	226	221	420	36	54
110	COVID Uncol. LPC	904	2,951	Write-Offs	2,335	395	12	47	46	87	7	11
111	Customer Accts. Exp.	901-905	<u>31,860</u>		<u>25,472</u>	<u>3,824</u>	<u>167</u>	<u>673</u>	<u>614</u>	<u>819</u>	<u>91</u>	<u>102</u>
112												
113	Customer Assistance	908	165	Avg-Cust	135	11	2	7	6	2	1	0
114	COVID Relief	908CV	1,453	908CV	1,117	90	13	37	93	88	8	7
115	Customer Service Exp.	908-916	<u>1,618</u>		<u>1,252</u>	<u>101</u>	<u>15</u>	<u>44</u>	<u>98</u>	<u>90</u>	<u>9</u>	<u>7</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>33,478</u>		<u>26,724</u>	<u>3,924</u>	<u>182</u>	<u>717</u>	<u>712</u>	<u>909</u>	<u>100</u>	<u>109</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	3,080	Bill-Lab	31	3	2	0	0	0	0
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0
88	OH Line Expenses	583	0	None	0	0	0	0	0	0	0
89	UG Line Expenses	584	0	None	0	0	0	0	0	0	0
90	Meter Expenses	586	4,051	Meter_Tech	121	14	6	1	0	0	0
91	Customer Installation Expenses	587	2	Avg-Cust	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	462	Bill-Pt	7	1	0	0	0	0	0
93	Rents	589	0	Bill-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	Bill-Lab	(0)	(0)	(0)	(0)	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
97	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0
98	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0
99	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
101	Maint of Meters	597	391	Meter_Tech	12	1	1	0	0	0	0
102	Maint of Misc. Plant	599	3	Bill-Pt	0	0	0	0	0	0	0
103	Oper. & Maint. Exp.	500-599	<u>7,984</u>		<u>171</u>	<u>20</u>	<u>9</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
104			7,984		171	20	9	2	0	0	0
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	13,049	Acct901903	24	1	0	0	0	0	0
107	Meter Reading Exp	902	335	Meters	1	0	0	0	0	0	0
108	Customer Records & Coll	903	1,216	Acct901903	2	0	0	0	0	0	0
109	Uncollectible Accounts	904	14,309	Write-Offs	33	1	0	0	0	14	9
110	COVID Uncol. LPC	904	2,951	Write-Offs	7	0	0	0	0	3	2
111	Customer Accts. Exp.	901-905	<u>31,860</u>		<u>67</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>10</u>
112											
113	Customer Assistance	908	165	Avg-Cust	0	0	0	0	0	0	2
114	COVID Relief	908CV	1,453	908CV	0	0	0	0	0	0	0
115	Customer Service Exp.	908-916	<u>1,618</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
116	Customer Accts. & Serv. Exp.	901-919	<u>33,478</u>		<u>67</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>12</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117												
118	E. ADMINISTRATIVE AND GENERAL											
119	Admin & Gen Salaries	920	20,963	Bill-Lab	15,054	1,786	135	564	1,040	1,834	128	171
120	Office Supp & Exp- Bill Print	921Bill	2,928	Bills	2,403	193	29	121	98	33	12	3
121	Office Supp & Exp- Other	921	1,811	Bill-Lab	1,300	154	12	49	90	158	11	15
122	Outside Services- Cust Care	923CC	2,017	Avg-Cust	1,655	133	20	83	67	23	8	2
123	Outside Services- HR	923M	643	Bill-Lab	462	55	4	17	32	56	4	5
124	Outside Services- Other	923	8,686	Bill-Lab	6,237	740	56	234	431	760	53	71
125	Property Insurance	924	725	Bill-Pt	479	48	5	21	59	86	7	8
126	Injuries & Damages	925	75	Bill-Lab	54	6	0	2	4	7	0	1
127	Empl Pensions & Benefits	926	1,641	Bill-Lab	1,179	140	11	44	81	144	10	13
128	Regulatory Commission	928	813	Dist_Rev	432	41	5	17	49	103	5	9
129	A&G-EV	930EV	350	EV_930	134	16	2	11	28	71	3	7
130	Marketing, Communications	930.1	34	Avg-Cust	28	2	0	1	1	0	0	0
131	Misc. General Plant	930.2	2,441	Bill-Lab	1,753	208	16	66	121	214	15	20
132	General Plant Rent	931	1,288	Bill-Lab	925	110	8	35	64	113	8	11
133	Misc Genl Plant- Metering	935M	833	Meter_Cost	507	41	6	26	92	122	11	11
134	Misc Genl Plant- Other	935P	3,758	Bill-Lab	2,699	320	24	101	186	329	23	31
135	Admin & Genl. Exp.	920-932	49,007		35,301	3,994	332	1,392	2,443	4,051	298	376
136												
137	Total Operating Expenses		90,469		66,788	8,391	565	2,322	3,833	6,362	478	610
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Other	403	10,731	Bill-Pt	7,083	710	73	315	871	1,272	102	114
141	Intangible- Customers	403	34,285	Avg-Cust	28,139	2,264	336	1,415	1,146	384	142	36
142	Intangible- AMI	403	9,758	AMI_Cost	6,427	515	76	333	1,316	761	151	67
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	0	None	0	0	0	0	0	0	0	0
148	OH Conductors and Devices	403	0	None	0	0	0	0	0	0	0	0
149	UG Conduits	403	0	None	0	0	0	0	0	0	0	0
150	UG Conductors	403	0	None	0	0	0	0	0	0	0	0
151	Line Transformers	403	0	None	0	0	0	0	0	0	0	0
152	Services	403	0	None	0	0	0	0	0	0	0	0
153	Meters	403	10,613	Acct370	6,464	518	77	335	1,170	1,552	135	136
154	Street Lighting	403	0	Bill-Pt	0	0	0	0	0	0	0	0
155	General / Common Plant	364	8,312	Bill-Lab	5,969	708	54	224	412	727	51	68

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
117											
118	E. ADMINISTRATIVE AND GENERAL										
119	Admin & Gen Salaries	920	20,963	Bill-Lab	214	24	10	2	0	0	1
120	Office Supp & Exp- Bill Print	921Bill	2,928	Bills	4	0	0	0	0	5	27
121	Office Supp & Exp- Other	921	1,811	Bill-Lab	18	2	1	0	0	0	0
122	Outside Services- Cust Care	923CC	2,017	Avg-Cust	2	0	0	0	0	3	19
123	Outside Services- HR	923M	643	Bill-Lab	7	1	0	0	0	0	0
124	Outside Services- Other	923	8,686	Bill-Lab	89	10	4	1	0	0	0
125	Property Insurance	924	725	Bill-Pt	11	1	1	0	0	0	0
126	Injuries & Damages	925	75	Bill-Lab	1	0	0	0	0	0	0
127	Empl Pensions & Benefits	926	1,641	Bill-Lab	17	2	1	0	0	0	0
128	Regulatory Commission	928	813	Dist_Rev	95	11	28	0	2	15	2
129	A&G-EV	930EV	350	EV_930	54	7	17	0	0	0	0
130	Marketing, Communications	930.1	34	Avg-Cust	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	2,441	Bill-Lab	25	3	1	0	0	0	0
132	General Plant Rent	931	1,288	Bill-Lab	13	1	1	0	0	0	0
133	Misc Genl Plant- Metering	935M	833	Meter_Cost	15	2	1	0	0	0	0
134	Misc Genl Plant- Other	935P	3,758	Bill-Lab	38	4	2	0	0	0	0
135	Admin & Genl. Exp.	920-932	49,007		603	69	67	5	2	23	50
136											
137	Total Operating Expenses		90,469		841	91	76	7	2	40	62
138											
139	II. DEPRECIATION EXPENSE										
140	Intangible- Other	403	10,731	Bill-Pt	160	19	10	2	0	0	0
141	Intangible- Customers	403	34,285	Avg-Cust	42	5	1	1	0	55	319
142	Intangible- AMI	403	9,758	AMI_Cost	93	11	5	1	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	0	None	0	0	0	0	0	0	0
148	OH Conductors and Devices	403	0	None	0	0	0	0	0	0	0
149	UG Conduits	403	0	None	0	0	0	0	0	0	0
150	UG Conductors	403	0	None	0	0	0	0	0	0	0
151	Line Transformers	403	0	None	0	0	0	0	0	0	0
152	Services	403	0	None	0	0	0	0	0	0	0
153	Meters	403	10,613	Acct370	191	23	10	2	0	0	0
154	Street Lighting	403	0	Bill-Pt	0	0	0	0	0	0	0
155	General / Common Plant	364	8,312	Bill-Lab	85	9	4	1	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
156	Depr / Amort-EV	403EV	143	EV_403	62	7	1	4	10	26	1	2
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		564	Bill-Pt	372	37	4	17	46	67	5	6
159	Depreciation Expense	403	<u>74,407</u>		<u>54,517</u>	<u>4,759</u>	<u>621</u>	<u>2,642</u>	<u>4,972</u>	<u>4,790</u>	<u>587</u>	<u>430</u>
160												
161	III. TAXES and OTHER											
162	A. GENERAL TAXES											
163	Payroll related	408	2,739	Bill-Lab	1,967	233	18	74	136	240	17	22
164	PURTA, Real estate	408.16	181	Bill-Pt	119	12	1	5	15	21	2	2
165	Capital stock		0	Bill-Pt	0	0	0	0	0	0	0	0
166	Other	408	0	Bill-Pt	0	0	0	0	0	0	0	0
167	General Taxes		<u>2,920</u>		<u>2,087</u>	<u>245</u>	<u>19</u>	<u>79</u>	<u>151</u>	<u>261</u>	<u>18</u>	<u>24</u>
168												
169	B. GROSS RECEIPTS TAX											
170	Gross Receipts tax		10,553	Dist_Rev	5,602	538	62	224	636	1,332	69	113
171	Gross Receipts Tax		<u>10,553</u>		<u>5,602</u>	<u>538</u>	<u>62</u>	<u>224</u>	<u>636</u>	<u>1,332</u>	<u>69</u>	<u>113</u>
172												
173	B. FEDERAL / STATE INCOME TAXES											
174	State Income Tax Expense		121	Bill-PreTax	(1,424)	(196)	(9)	(65)	51	435	1	33
175	Federal Income Tax Expense		241	Bill-PreTax	(2,824)	(389)	(19)	(128)	101	863	1	65
176	Income Taxes	409-411	<u>362</u>		<u>(4,248)</u>	<u>(585)</u>	<u>(28)</u>	<u>(193)</u>	<u>152</u>	<u>1,298</u>	<u>2</u>	<u>98</u>
177	Total Taxes	408-411	<u>13,836</u>		<u>3,441</u>	<u>198</u>	<u>53</u>	<u>110</u>	<u>939</u>	<u>2,891</u>	<u>90</u>	<u>235</u>
178												
179	TOTAL EXPENSES		<u>178,712</u>		<u>124,745</u>	<u>13,348</u>	<u>1,238</u>	<u>5,074</u>	<u>9,744</u>	<u>14,042</u>	<u>1,155</u>	<u>1,275</u>
180												
181	IV. OPERATING REVENUES at Present Rates											
182	Distribution Revenue		176,414	Dist_Rev	93,647	8,986	1,035	3,742	10,629	22,268	1,154	1,888
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		3,916	Write-Offs	3,099	524	16	62	61	115	10	15
186	Misc Service Revenue		737	Dist_Rev	391	38	4	16	44	93	5	8
187	Rent For Electric Property		0	None	0	0	0	0	0	0	0	0
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	Operating Revenues		<u>181,066</u>		<u>97,137</u>	<u>9,547</u>	<u>1,055</u>	<u>3,820</u>	<u>10,734</u>	<u>22,476</u>	<u>1,169</u>	<u>1,910</u>
190												
191	TOTAL EXPENSES		<u>178,712</u>		<u>124,745</u>	<u>13,348</u>	<u>1,238</u>	<u>5,074</u>	<u>9,744</u>	<u>14,042</u>	<u>1,155</u>	<u>1,275</u>
192	V. NET INCOME at Present Rates		<u>2,355</u>		<u>(27,609)</u>	<u>(3,801)</u>	<u>(183)</u>	<u>(1,254)</u>	<u>989</u>	<u>8,433</u>	<u>14</u>	<u>635</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
156	Depr / Amort-EV	403EV	143	EV_403	20	3	6	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		564	Bill-Pt	8	1	1	0	0	0	0
159	Depreciation Expense	403	<u>74,407</u>		<u>599</u>	<u>71</u>	<u>38</u>	<u>6</u>	<u>0</u>	<u>55</u>	<u>320</u>
160											
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	2,739	Bill-Lab	28	3	1	0	0	0	0
164	PURTA, Real estate	408.16	181	Bill-Pt	3	0	0	0	0	0	0
165	Capital stock		0	Bill-Pt	0	0	0	0	0	0	0
166	Other	408	<u>0</u>	Bill-Pt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
167	General Taxes		<u>2,920</u>		<u>31</u>	<u>3</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		<u>10,553</u>	Dist_Rev	<u>1,235</u>	<u>138</u>	<u>358</u>	<u>6</u>	<u>29</u>	<u>191</u>	<u>21</u>
171	Gross Receipts Tax		<u>10,553</u>		<u>1,235</u>	<u>138</u>	<u>358</u>	<u>6</u>	<u>29</u>	<u>191</u>	<u>21</u>
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		121	Bill-PreTax	806	90	247	4	20	131	(2)
175	Federal Income Tax Expense		241	Bill-PreTax	1,598	178	491	7	40	259	(4)
176	Income Taxes	409-411	<u>362</u>		<u>2,405</u>	<u>268</u>	<u>738</u>	<u>11</u>	<u>60</u>	<u>390</u>	<u>(6)</u>
177	Total Taxes	408-411	<u>13,836</u>		<u>3,670</u>	<u>410</u>	<u>1,097</u>	<u>18</u>	<u>89</u>	<u>581</u>	<u>16</u>
178											
179	TOTAL EXPENSES		<u>178,712</u>		<u>5,110</u>	<u>571</u>	<u>1,212</u>	<u>31</u>	<u>91</u>	<u>676</u>	<u>398</u>
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		176,414	Dist_Rev	20,645	2,305	5,983	104	478	3,192	357
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		3,916	Write-Offs	9	0	0	0	0	4	2
186	Misc Service Revenue		737	Dist_Rev	86	10	25	0	2	13	1
187	Rent For Electric Property		0	None	0	0	0	0	0	0	0
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	Operating Revenues		<u>181,066</u>		<u>20,740</u>	<u>2,315</u>	<u>6,008</u>	<u>104</u>	<u>480</u>	<u>3,210</u>	<u>361</u>
190											
191	TOTAL EXPENSES		<u>178,712</u>		<u>5,110</u>	<u>571</u>	<u>1,212</u>	<u>31</u>	<u>91</u>	<u>676</u>	<u>398</u>
192	V. NET INCOME at Present Rates		<u>2,355</u>		<u>15,630</u>	<u>1,743</u>	<u>4,797</u>	<u>73</u>	<u>389</u>	<u>2,534</u>	<u>(37)</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
193												
194	SUMMARY REPORT											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	180,330		96,746	9,510	1,051	3,804	10,689	22,383	1,164	1,902
197	Other Operating Revenues	450-456	737		391	38	4	16	44	93	5	8
198	Total Operating Revenues		181,066		97,137	9,547	1,055	3,820	10,734	22,476	1,169	1,910
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	7,984		4,762	473	50	213	678	1,403	79	125
202	Customer Acctg & Service	901-919	33,478		26,724	3,924	182	717	712	909	100	109
203	Admin & General	920-932	49,007		35,301	3,994	332	1,392	2,443	4,051	298	376
204	Total Operating Expenses		90,469		66,788	8,391	565	2,322	3,833	6,362	478	610
205												
206	Depreciation Expense	403	74,407		54,517	4,759	621	2,642	4,972	4,790	587	430
207	Taxes Other Than Income Tax / Other	408	13,473		7,689	783	81	303	786	1,593	87	137
208	INCOME BEFORE INCOME TAXES		2,717		(31,857)	(4,386)	(211)	(1,447)	1,142	9,731	17	733
209	Income Taxes	409-411	362		(4,248)	(585)	(28)	(193)	152	1,298	2	98
210	NET INCOME		2,355		(27,609)	(3,801)	(183)	(1,254)	989	8,433	14	635
211	RATE BASE		283,568		200,249	18,381	2,208	9,014	20,390	24,411	2,427	2,192
212	Return on Rate Base		0.83%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		283,568		200,249	18,381	2,208	9,014	20,390	24,411	2,427	2,192
217												
218	Operating expenses		75,347		55,032	6,437	502	2,078	3,563	5,839	436	548
219	Uncollectibles expense		15,437	Write-Offs	12,216	2,064	63	244	239	453	39	58
220	Depreciation expense		74,407		54,517	4,759	621	2,642	4,972	4,790	587	430
221	Regulatory Commission Expenses		926	Total_RR	483	53	6	19	51	124	6	12
222	General taxes / Other		2,920		2,087	245	19	79	151	261	18	24
223	Subtotal- Operating Costs to recover		169,037		124,335	13,558	1,210	5,063	8,976	11,468	1,087	1,072
224												
225	Target Return on Rate Base- After tax		22,232		15,700	1,441	173	707	1,599	1,914	190	172
226	Income taxes to recover		5,199	23.38%	3,671	337	40	165	374	448	45	40
227				18.95%								
228	Subtotal- Rev Req before GRT		196,467		143,706	15,336	1,424	5,935	10,949	13,829	1,322	1,284
229	GRT needed		12,295	6.26%	8,993	960	89	371	685	865	83	80
230	TOTAL REVENUE REQUIREMENT		208,762		152,699	16,296	1,513	6,306	11,634	14,694	1,404	1,364

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Class Allocation- Billing Customer

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
193											
194	SUMMARY REPORT										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	180,330		20,654	2,305	5,983	104	478	3,196	360
197	Other Operating Revenues	450-456	737		86	10	25	0	2	13	1
198	Total Operating Revenues		181,066		20,740	2,315	6,008	104	480	3,210	361
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	7,984		171	20	9	2	0	0	0
202	Customer Acctg & Service	901-919	33,478		67	3	0	0	0	17	12
203	Admin & General	920-932	49,007		603	69	67	5	2	23	50
204	Total Operating Expenses		90,469		841	91	76	7	2	40	62
205											
206	Depreciation Expense	403	74,407		599	71	38	6	0	55	320
207	Taxes Other Than Income Tax / Other	408	13,473		1,266	141	359	7	29	191	21
208	INCOME BEFORE INCOME TAXES		2,717		18,035	2,012	5,535	84	449	2,923	(42)
209	Income Taxes	409-411	362		2,405	268	738	11	60	390	(6)
210	NET INCOME		2,355		15,630	1,743	4,797	73	389	2,534	(37)
211	RATE BASE		283,568		2,791	382	219	34	0	133	737
212	Return on Rate Base		0.83%								
213											
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		283,568		2,791	382	219	34	0	133	737
217											
218	Operating expenses		75,347		713	80	49	7	0	11	52
219	Uncollectibles expense		15,437	Write-Offs	36	1	0	0	0	15	9
220	Depreciation expense		74,407		599	71	38	6	0	55	320
221	Regulatory Commission Expenses		926	Total_RR	107	16	33	0	2	12	2
222	General taxes / Other		2,920		31	3	2	0	0	0	0
223	Subtotal- Operating Costs to recover		169,037		1,485	170	121	13	2	93	383
224											
225	Target Return on Rate Base- After tax		22,232		219	30	17	3	0	10	58
226	Income taxes to recover		5,199	23.38%	51	7	4	1	0	2	14
227				18.95%							
228	Subtotal- Rev Req before GRT		196,467		1,755	207	142	17	2	106	455
229	GRT needed		12,295	6.26%	110	13	9	1	0	7	28
230	TOTAL REVENUE REQUIREMENT		208,762		1,865	220	151	18	2	113	483

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Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Allocator Assignments

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	107	Plant	82	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
4	SW- Plant/ OM	303P	0	-	0	-	-	-	-	-	-	-
5	SW- Customer-related	303C	219,001	Dist	219,001	Bill	-	-	-	-	-	Avg-Cust
6	SW- Labor-related	303L	0	-	0	-	-	-	-	-	-	-
7	SW- AMI	303AMI	62,331	Dist	62,331	Bill	-	-	-	-	-	AMI_Cost
8	Software- RB / CIP/Cyber	303F	115,627	Plant	88,984	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
9	Intangible Plant		<u>281,439</u>		<u>281,414</u>							
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	<u>1,122,826</u>	Tran	<u>0</u>	-	-	-	-	-	-	-
13	Transmission Plant	350-359	<u>1,122,826</u>		<u>0</u>							
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	23,190	Dist	23,190	Prim	-	NCP-Prim	-	-	-	-
17	Structures and Improvements	361	71,327	Dist	71,327	Prim	-	NCP-Prim	-	-	-	-
18	Direct Assignment	361	961	Pitcairn	0	-	-	-	-	-	-	-
19	Station Equipment	362	523,748	Dist	523,748	Prim	-	NCP-Prim	-	-	-	-
20	Station Equipment- Network	362	13,188	Dist	13,188	Prim	-	NCP-Prim-Net	-	-	-	-
21	Poles, Towers and Fixtures	364	624,016	Dist	624,016	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	-
22	OH Conductors and Devices	365	629,457	Dist	629,457	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	-
23	UG Conduits- Radial	366	157,950	Dist	157,950	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-	-
24	UG Conduits- Network	366	30,713	Dist	30,713	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-	-
25	UG Conduits- URD	366	30,713	Dist	30,713	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-	-
26	UG Conductors- Radial	367	331,382	Dist	331,382	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-	-
27	UG Conductors- Network	367	64,435	Dist	64,435	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-	-
28	UG Conductors- URD	367	64,435	Dist	64,435	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-	-
29	Line Transformers- OH	368	300,124	Dist	300,124	LTrans_OH	LTr_Min_OH	NCP-Prim-NonNet	NCP-Sec-Xfmr	Avg-Cust-NonNet	-	-
30	Line Transformers- Radial	368	95,034	Dist	95,034	LTrans_Rad	LTr_Min_Rad	-	NCP-Sec-Rad-Xfmr	Avg-Cust-Rad	-	-
31	Line Transformers- Network	368	44,726	Dist	44,726	LTrans_Net	LTr_Min_Net	-	NCP-Sec-Net	Avg-Cust-Net-Xfmr	-	-
32	Line Transformers- URD	368	50,903	Dist	50,903	LTrans_URD	LTr_Min_URD	-	NCP-Sec-URD	Avg-Cust-URD	-	-
33	Services	369	114,962	Dist	114,962	Sec	Customer	-	-	Services_Cost	-	-
34	Meters	370	151,169	Dist	151,169	Bill	-	-	-	-	-	Acct370
35	Street Lighting	373	44,730	Dist	44,730	Sec	Customer	-	-	StLgt-Cost	-	-
36	ARO- Dist Plant	ARO	0	-	0	-	-	-	-	-	-	-
37	Distribution Plant	360-373	<u>3,367,163</u>		<u>3,366,202</u>							
38												

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Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Allocator Assignments

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
39	E. GENERAL PLANT											
40	General Plant	390	424,855	Labor	351,077	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
41	General Plant-EV	390EV	1,081	EV	1,081	EV	-	-	-	-	EV_390	
42	General Plant	389-399	425,936		352,158							
43												
44	TOTAL UTILITY PLANT		<u>5,197,364</u>		<u>3,999,774</u>							
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	256,846	Intang	239,596	Intang	Sec-IntPt	PriD-IntPt	SecD-IntPt	SecC-IntPt	Bill-IntPt	
48	Transmission Plant	108.3	335,205	Tran	0	-	-	-	-	-	-	
49	Structures and Improvements	108.5	43,772	Dist	43,772	Prim	-	NCP-Prim	-	-	-	
50	Direct Assignment	108.5	255	Pitcairn	0	-	-	-	-	-	-	
51	Station Equipment	108.5	189,703	Dist	189,703	Prim	-	NCP-Prim	-	-	-	
52	Poles, Towers and Fixtures	108.5	192,716	Dist	192,716	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
53	OH Conductors and Devices	108.5	184,533	Dist	184,533	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
54	UG Conduits	108.5	53,228	Dist	53,228	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
55	UG Conductors	108.5	136,278	Dist	136,278	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
56	Line Transformers	108.5	140,769	Dist	140,769	LTrns_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-	
57	Services	108.5	28,630	Dist	28,630	Sec	Customer	-	-	Services_Cost	-	
58	Meters	108.5	42,906	Dist	42,906	Bill	-	-	-	-	Acct370	
59	Street Lighting	108.5	25,853	Dist	25,853	Sec	Customer	-	-	StLgt-Cost	-	
60	EV Assets	108EV	143	EV	143	EV	-	-	-	-	EV_Depr	
61	General	108.6	178,887	Labor	147,822	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
62	Depreciation Reserve	108	1,809,724		1,425,949							
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital	131	54,267	OMxSupp	46,162	OM	Sec-OM	PriD-OM	SecD-OM	SecC-OM	Bill-OM	
66	Cash Working Capital- Supp	131	13,797	Supp	0	-	-	-	-	-	-	
67	Materials & Supplies		33,482	M&S	26,057	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
68	Capitalized Pension											
69	Customer Deposits		(11,163)	Dist	(11,163)	Bill	-	-	-	-	CustDeposits	
70	ADIT-EV		(53)	EV	(53)	EV	-	-	-	-	EV_390	
71	ADIT- Transmission	154	(166,107)	Tran	0	-	-	-	-	-	-	
72	ADIT- Distribution	154	(501,992)	PlantxTrans	(501,864)	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
73	ADIT- General	182	(24,073)	Labor	(19,893)	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
74	Other Rate Base	131-283	(601,842)		(460,753)							
75												
76	TOTAL RATE BASE		<u>2,785,798</u>		<u>2,113,072</u>							
77												

Assigned
 Allocator Assignments
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Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Allocator Assignments

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation			
							Secondary	PrimDem	SecnDem	SecnCus	BillCus
78	I. OPERATING AND MAINTENANCE EXPENSES										
79	B. TRANSMISSION EXPENSE										
80	POLR Expense										
81	Transmission Expense										
82	Transmission Expense										
83											
84	C. DISTRIBUTION EXPENSE										
85	Ops Supv & Engineering	580	9,224	PlantxTrans	9,222	D-Labor-Op	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
86	Load Dispatching	581	1,050	Dist	1,050	Prim	-	NCP-Prim	-	-	-
87	Station Expenses	582	352	PlantxTrans	352	Prim	-	NCP-Prim	-	-	-
88	OH Line Expenses	583	544	PlantxTrans	544	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
89	UG Line Expenses	584	607	PlantxTrans	607	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
90	Meter Expenses	586	4,052	PlantxTrans	4,051	Bill	-	-	-	-	Meter_Tech
91	Customer Installation Expenses	587	2	PlantxTrans	2	Bill	-	-	-	-	Avg-Cust
92	Misc. Distribution Expenses	588	10,298	PlantxTrans	10,295	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
93	Rents	589	0	-	0	-	-	-	-	-	-
94	Maint Supv & Engineering	590	(190)	PlantxTrans	(190)	D-Labor-Mnt	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
95	Maint of Structures	591	99	PlantxTrans	99	Prim	-	NCP-Prim	-	-	-
96	Maint of Station Equip	592	2,660	PlantxTrans	2,659	Prim	-	NCP-Prim	-	-	-
97	Maint of OH Lines	593	23,726	PlantxTrans	23,720	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
98	Maint of UG Lines	594	2,243	PlantxTrans	2,242	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
99	Maint of Line Transformers	595	29	PlantxTrans	29	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-
100	Maint of Lighting	596	555	Dist	555	Sec	Customer	-	-	StLgt-Cost	-
101	Maint of Meters	597	391	Dist	391	Bill	-	-	-	-	Meter_Tech
102	Maint of Misc. Plant	599	74	PlantxTrans	74	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
103	Oper. & Maint. Exp.	500-599	<u>55,716</u>		<u>55,702</u>						
104											
105	D. CUSTOMER ACCOUNTS AND SERVICE										
106	Supervision	901	13,049	Dist	13,049	Bill	-	-	-	-	Acct901903
107	Meter Reading Exp	902	335	Dist	335	Bill	-	-	-	-	Meters
108	Customer Records & Coll	903	1,216	Dist	1,216	Bill	-	-	-	-	Acct901903
109	Uncollectible Accounts	904	14,309	Dist	14,309	Bill	-	-	-	-	Write-Offs
110	COVID Uncol. LPC	904	2,951	Dist	2,951	Bill	-	-	-	-	Write-Offs
111	Customer Accts. Exp.	901-905	<u>31,860</u>		<u>31,860</u>						
112											
113	Customer Assistance	908	165	Dist	165	Bill	-	-	-	-	Avg-Cust
114	COVID Relief	908CV	1,453	Dist	1,453	Bill	-	-	-	-	908CV
115	Customer Service Exp.	908-916	<u>165</u>		<u>165</u>						
116	Customer Accts. & Serv. Exp.	901-919	<u>32,025</u>		<u>32,025</u>						

Duquesne Light Company
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Allocator Assignments

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
117												
118	E. ADMINISTRATIVE AND GENERAL											
119	Admin & Gen Salaries	920	63,866	Labor	52,775	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
120	Office Supp & Exp- Bill Print	921Bill	2,928	Dist	2,928	Bill	-	-	-	-	Bills	
121	Office Supp & Exp- Other	921	5,517	Labor	4,559	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
122	Outside Services- Cust Care	923CC	2,017	Dist	2,017	Bill	-	-	-	-	Avg-Cust	
123	Outside Services- HR	923M	1,960	Labor	1,620	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
124	Outside Services- Other	923	26,462	Labor	21,867	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
125	Property Insurance	924	6,676	Plant	5,138	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
126	Injuries & Damages	925	230	Labor	190	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
127	Empl Pensions & Benefits	926	5,000	Labor	4,132	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
128	Regulatory Commission	928	813	Dist	813	Bill	-	-	-	-	Dist_Rev	
129	A&G-EV	930EV	350	EV	350	EV	-	-	-	-	EV_930	
130	Marketing, Communications	930	34	Dist	34	Bill	-	-	-	-	Avg-Cust	
131	Misc. General Plant	930	7,437	Labor	6,146	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
132	General Plant Rent	931	3,925	Labor	3,243	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
133	Misc Genl Plant- Metering	935M	833	Dist	833	Bill	-	-	-	-	Meter_Cost	
134	Misc Genl Plant- Other	935P	11,450	Labor	9,461	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
135	Admin & Genl. Exp.	920-932	139,498		116,105							
136												
137	Total Operating Expenses		227,239		203,833							
138												
139	II. DEPRECIATION EXPENSE											
140	Intangible- Other	403	18,101	Plant	13,930	Intang	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
141	Intangible- Customers	403	34,285	Dist	34,285	Bill	-	-	-	-	Avg-Cust	
142	Intangible- AMI	403	9,758	Dist	9,758	Bill	-	-	-	-	AMI_Cost	
143	Transmission Plant	403	27,084	Tran	0	-	-	-	-	-	-	
144	Structures and Improvements	403	1,593	Dist	1,593	Prim	-	NCP-Prim	-	-	-	
145	Direct assignment	403	26	Pitcairn	0	-	-	-	-	-	-	
146	Station Equipment	403	11,383	Dist	11,383	Prim	-	NCP-Prim	-	-	-	
147	Poles, Towers and Fixtures	403	13,229	Dist	13,229	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
148	OH Conductors and Devices	403	16,681	Dist	16,681	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
149	UG Conduits	403	3,071	Dist	3,071	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
150	UG Conductors	403	12,519	Dist	12,519	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
151	Line Transformers	403	16,932	Dist	16,932	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-	
152	Services	403	2,403	Dist	2,403	Sec	Customer	-	-	Services_Cost	-	
153	Meters	403	10,613	Dist	10,613	Bill	-	-	-	-	Acct370	

Duquesne Light Company
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Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation			
							Secondary	PrimDem	SecnDem	SecnCus	BillCus
154	Street Lighting	403	1,279	Dist	1,279	Sec	Customer	-	-	StLgt-Cost	-
155	General / Common Plant	364	25,324	Labor	20,926	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
156	Depr / Amort-EV	403EV	143	EV	143	EV	-	-	-	-	EV_403
157	Amort Exp- Reg Assets- Tran										
158	Amort Exp- Reg Assets- Dist		12,564	Dist	12,564	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
159	Depreciation Expense	403	216,988		181,309						
160											
161	III. TAXES and OTHER										
162	A. GENERAL TAXES										
163	Payroll related	408	8,346	Labor	6,897	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
164	PURTA, Real estate	408.16	1,664	Plant	1,281	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
165	Capital stock		0	-	0	-	-	-	-	-	-
166	Other	408	0	-	0	-	-	-	-	-	-
167	General Taxes		10,010		8,177						
168											
169	B. GROSS RECEIPTS TAX										
170	Gross Receipts tax		50,278	GRT_Rev	32,924	GRT_Rev	Sec-Rev	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
171	Gross Receipts Tax		50,278		32,924						
172											
173	B. FEDERAL / STATE INCOME TAXES										
174	State Income Tax Expense		12,296	PATax_Pres	6,290	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
175	Federal Income Tax Expense		25,299	FedTax_Pres	12,470	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
176	Income Taxes	409-411	12,296		6,290						
177	Total Taxes	408-411	72,584		47,391						
178											
179	TOTAL EXPENSES		516,810		432,533						
180											
181	IV. OPERATING REVENUES at Present Rates										
182	Distribution Revenue		550,379	Dist	550,379	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
183	Transmission Revenue		160,861	Tran	0	-	-	-	-	-	-
184	POLR Revenue		227,343	Supp	0	-	-	-	-	-	-
185	Forfeited Discounts		3,916	Dist	3,916	Bill	-	-	-	-	Write-Offs
186	Misc Service Revenue		2,299	Dist	2,299	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
187	Rent For Electric Property		11,788	Dist	11,788	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust	-
188	Other Electric Revenues		2,579	Other_Rev	0	-	-	-	-	-	-
189	Operating Revenues		959,165		568,382						
190											
191	TOTAL EXPENSES		516,810		432,533						
192	V. NET INCOME at Present Rates		442,355		135,849						

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
193												
194	SUMMARY REPORT											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	942,499		554,295							
197	Other Operating Revenues	450-456	<u>16,666</u>		<u>14,087</u>							
198	Total Operating Revenues		<u>959,165</u>		<u>568,382</u>							
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	55,716		55,702							
202	Customer Acctg & Service	901-919	32,025		32,025							
203	Admin & General	920-932	<u>139,498</u>		<u>116,105</u>							
204	Total Operating Expenses		<u>227,239</u>		<u>203,833</u>							
205												
206	Depreciation Expense	403	216,988		181,309							
207	Taxes Other Than Income Tax / Other	408	<u>60,288</u>		<u>41,102</u>							
208	INCOME BEFORE INCOME TAXES		454,651		142,138							
209	Income Taxes	409-411	<u>12,296</u>		<u>6,290</u>							
210	NET INCOME		<u>442,355</u>		<u>135,849</u>							
211	RATE BASE		<u>2,785,798</u>		<u>2,113,072</u>							
212	Return on Rate Base		15.88%		6.43%							
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return											
216	Rate Base											
217												
218	Operating expenses											
219	Uncollectibles expense		15,312		15,437	Bill	-	-	-	-	-	Write-Offs
220	Depreciation expense											
221	Regulatory Commission Expenses		926		926	Bill	-	-	-	-	-	Total_RR
222	General taxes / Other											
223	Subtotal- Operating Costs to recover											
224												
225	Target Return on Rate Base- After tax											
226	Income taxes to recover											
227												
228	Subtotal- Rev Req before GRT											
229	GRT needed											
230	TOTAL REVENUE REQUIREMENT											

Duquesne Light Company
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JSS Factors

0	Allocator Name	Total	Supply	Trans- mission	Pitcairn	Distribution
1	None	0				
2		0.00%	0.00%	0.00%	0.00%	0.00%
3						
4	Supp	1	1			
5		100.00%	100.00%	0.00%	0.00%	0.00%
6						
7	Tran	1		1		
8		100.00%	0.00%	100.00%	0.00%	0.00%
9						
10	Pitcairn	1			1	
11		100.00%	0.00%	0.00%	100.00%	0.00%
12						
13	Dist	1				1
14		100.00%	0.00%	0.00%	0.00%	100.00%
15						
16	EV	1				1
17		100.00%	0.00%	0.00%	0.00%	100.00%
18						
19	Other_Rev	2,579	1,560	1,019		
20		100.00%	60.49%	39.51%	0.00%	0.00%
21						
22	GRT_Rev	852,166	228,903	65,227	-	558,036
23		100.00%	26.86%	7.65%	0.00%	65.48%
24						
25	GRT_Prop	93,196	13,505	3,848	37,921	37,921
26		100.00%	14.49%	4.13%	40.69%	40.69%
27						
28	Labor	49,600	-	8,606	7	40,987
29		100.00%	0.00%	17.35%	0.01%	82.63%
30						
31	M&S	33,483	-	7,425	-	26,058
32		100.00%	0.00%	22.18%	0.00%	77.82%
33						
34	OMxSupp	241,332		36,012	34	205,286
35		100.00%	0.00%	14.92%	0.01%	85.06%
36						

Duquesne Light Company
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JSS Factors

0	Allocator Name	Total	Supply	Trans- mission	Pitcairn	Distribution
37	Intang	397,066	-	26,645	23	370,398
38		100.00%	0.00%	6.71%	0.01%	93.28%
39						
40	Revenue_Pres	942,499	227,343	160,861	-	554,295
41		100.00%	24.12%	17.07%	0.00%	58.81%
42						
43	PATax_Pres	14,055	65	6,809	(8)	7,189
44		100.00%	0.46%	48.44%	(0.06%)	51.15%
45						
46	FedTax_Pres	23,541	123	11,830	(15)	11,603
47		100.00%	0.52%	50.25%	(0.07%)	49.29%
48						
49	IncTax_Prop	60,585	189	18,670	(24)	41,749
50		100.00%	0.31%	30.82%	(0.04%)	68.91%
51						
52	Pretax	221,801	927	80,257	(68)	140,685
53		100.00%	0.42%	36.18%	(0.03%)	63.43%
54						
55	Plant	5,312,991	-	1,223,187	1,046	4,088,758
56		100.00%	0.00%	23.02%	0.02%	76.96%
57						
58	PlantxTrans	4,089,804			1,046	4,088,758
59		100.00%	0.00%	0.00%	0.03%	99.97%
60						
61	RevReq_Prop	654,142	-	-	-	654,142
62		100.00%	0.00%	0.00%	0.00%	100.00%
63						

Duquesne Light Company
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Functionalization Factors

	Allocator Name	Total	Primary	Secondary	Billing
0					
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Prim	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Sec	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Bill	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	EV	100.00%			100.00%
14		100.00%	0.00%	0.00%	100.00%
15					
16	OH_COND	100.00%	79.62%	20.38%	0.00%
17		100.00%	79.62%	20.38%	0.00%
18					
19	UG_Radial	100.00%	89.37%	10.63%	0.00%
20		100.00%	89.37%	10.63%	0.00%
21					
22	UG_Network	100.00%	84.96%	15.04%	0.00%
23		100.00%	84.96%	15.04%	0.00%
24					
25	UG_URD	100.00%	85.03%	14.97%	0.00%
26		100.00%	85.03%	14.97%	0.00%
27					
28	LTrans_OH	100.00%	10.34%	89.66%	0.00%
29		100.00%	10.34%	89.66%	0.00%
30					
31	LTrans_Rad	100.00%	0.00%	100.00%	0.00%
32		100.00%	0.00%	100.00%	0.00%
33					
34	LTrans_Net	100.00%	0.00%	100.00%	0.00%
35		100.00%	0.00%	100.00%	0.00%
36					

Duquesne Light Company
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Fully Projected Future Test Year
Functionalization Factors

0

	Allocator Name	Total	Primary	Secondary	Billing
37	LTrans_URD	100.00%	0.00%	100.00%	0.00%
38		100.00%	0.00%	100.00%	0.00%
39					
40	LTrans_Tot	490,787	31,045	459,742	-
41		100.00%	6.33%	93.67%	0.00%
42					
43	UG_Total	679,628	599,052	80,576	-
44		100.00%	88.14%	11.86%	0.00%
45					
46	Revenue	550,379	268,390	105,576	176,414
47		100.00%	48.76%	19.18%	32.05%
48					
49	Rev_PF	624,187	302,875	118,955	202,357
50		100.00%	48.52%	19.06%	32.42%
51					
52	DistBill_RR-PF	637,026	310,643	122,197	204,187
53		100.00%	48.76%	19.18%	32.05%
54					
55	GRT_Rev	550,379	268,390	105,576	176,414
56		100.00%	48.76%	19.18%	32.05%
57					
58	GRT_Prop	37,415	18,154	7,130	12,132
59		100.00%	48.52%	19.06%	32.42%
60					
61	Misc_Rev	-			-
62		0.00%	0.00%	0.00%	0.00%
63					
64	Labor	40,987	19,507	5,199	16,280
65		100.00%	47.59%	12.69%	39.72%
66					
67	D-Labor-Op	12,980	6,630	2,016	4,335
68		100.00%	51.07%	15.53%	33.40%
69					
70	D-Labor-Mnt	14,333	11,248	2,695	390
71		100.00%	78.47%	18.80%	2.72%
72					

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Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Functionalization Factors

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	Allocator Name	Total	Primary	Secondary	Billing
73	Labor_Pt	200.00%	108.41%	37.76%	53.83%
74		100.00%	54.20%	18.88%	26.92%
75					
76	OM	205,286	90,133	24,684	90,469
77		100.00%	43.91%	12.02%	44.07%
78					
79	Intang	370,398	59,781	25,277	285,340
80		100.00%	16.14%	6.82%	77.04%
81					
82	DistPt	3,366,202	2,259,595	955,438	151,169
83		100.00%	67.13%	28.38%	4.49%
84					
85	Pretax	140,685	96,402	41,566	2,717
86		100.00%	68.52%	29.55%	1.93%
87					
88	Plant	4,088,758	2,486,467	1,025,250	577,041
89		100.00%	60.81%	25.07%	14.11%
90					

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Duquesne Light Company
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Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	OH_Min	100.00%	5.07%	0.00%	94.93%
14		100.00%	5.07%	0.00%	94.93%
15					
16	UG_Rad_Min	100.00%	71.40%	0.00%	28.60%
17		100.00%	71.40%	0.00%	28.60%
18					
19	UG_Net_Min	100.00%	56.61%	0.00%	43.39%
20		100.00%	56.61%	0.00%	43.39%
21					
22	UG_URD_Min	100.00%	0.00%	0.00%	100.00%
23		100.00%	0.00%	0.00%	100.00%
24					
25	LTr_Min_OH	100.00%	10.58%	0.00%	89.42%
26		100.00%	10.58%	0.00%	89.42%
27					
28	LTr_Min_Rad	100.00%	85.89%	0.00%	14.11%
29		100.00%	85.89%	0.00%	14.11%
30					
31	LTr_Min_Net	100.00%	10.82%	0.00%	89.18%
32		100.00%	10.82%	0.00%	89.18%
33					
34	LTr_Min_URD	100.00%	15.72%	0.00%	84.28%
35		100.00%	15.72%	0.00%	84.28%
36					

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Duquesne Light Company
JSS / Class ACOS Study
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Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
37	Sec_RB	590231	112,773	-	477,459
38		100.00%	19.11%	0.00%	80.89%
39					
40	Sec-Pt	999,972	186,789	-	813,184
41		100.00%	18.68%	0.00%	81.32%
42					
43	Sec-GenPt	44535	5,650	-	38,885
44		100.00%	12.69%	0.00%	87.31%
45					
46	Sec-IntPt	25,277	4,722	-	20,556
47		100.00%	18.68%	0.00%	81.32%
48					
49	Sec-OM	24,684	3,089	-	21,595
50		100.00%	12.51%	0.00%	87.49%
51					
52	Sec-Lab	5,199	660	-	4,540
53		100.00%	12.69%	0.00%	87.31%
54					
55	Sec-Rev	105,576	19,055	-	86,521
56		100.00%	18.05%	0.00%	81.95%
57					
58	UG-Tot	26,009	14,604	-	11,405
59		100.00%	56.15%	0.00%	43.85%
60					
61	LTr-Tot	459,742	122,935	-	336,807
62		100.00%	26.74%	0.00%	73.26%
63					
64	Sec-Pretax	41,566	8,088	-	33,478
65		100.00%	19.46%	0.00%	80.54%
66					
67	Sec-LabPt	200.00%	31.37%	0.00%	168.63%
68		100.00%	15.68%	0.00%	84.32%
69					
70	Sec-RetRRPF	122,197	22,054	-	100,142
71		100.00%	18.05%	0.00%	81.95%
72					

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Duquesne Light Company
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Class Allocation Factors

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	None	-								
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3										
4	Supply	0								
5		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6										
7	Trans	-								
8		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9										
10	Pitcairn	-								
11		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12										
13	EV_390	1,081	312	37	4	39	104	261	12	24
14		100.00%	28.84%	3.38%	0.34%	3.60%	9.62%	24.10%	1.12%	2.23%
15										
16	EV_Depr	143	62	7	1	4	10	26	1	2
17		100.00%	43.36%	5.08%	0.51%	2.73%	7.28%	18.25%	0.85%	1.69%
18										
19	EV_182	(53)	(15)	(2)	(0)	(2)	(5)	(13)	(1)	(1)
20		100.00%	28.41%	3.33%	0.33%	3.63%	9.69%	24.28%	1.13%	2.24%
21										
22	EV_930	350	134	16	2	11	28	71	3	7
23		100.00%	38.22%	4.48%	0.45%	3.04%	8.11%	20.32%	0.94%	1.88%
24										
25	EV_403	143	62	7	1	4	10	26	1	2
26		100.00%	43.36%	5.08%	0.51%	2.73%	7.28%	18.25%	0.85%	1.69%
27										
28	908CV	1,453	1,116,814	89,858	13,328	37,293	92,788	87,869	8,229	7,078
29		100.00%	76.85%	6.18%	0.92%	2.57%	6.38%	6.05%	0.57%	0.49%
30										
31	MWh-Meter	12,058,025	3,436,013	398,682	60,061	100,471	612,074	2,111,922	58,250	181,082
32		100.00%	28.50%	3.31%	0.50%	0.83%	5.08%	17.51%	0.48%	1.50%
33										
34	ICP	2,609	1,036	59	16	22	146	474	10	31
35		100.00%	39.71%	2.25%	0.63%	0.84%	5.61%	18.17%	0.39%	1.20%
36										
37	NCP	3,043	1,152	154	18	25	153	496	17	45
38		100.00%	37.87%	5.04%	0.61%	0.81%	5.01%	16.30%	0.54%	1.48%
39										
40	NCP-Prim	2,807	1,152	154	18	25	153	496	17	45
41		100.00%	41.05%	5.47%	0.66%	0.87%	5.43%	17.67%	0.59%	1.61%
42										

Duquesne Light Company
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Class Allocation Factors

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
1	None	-							
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3									
4	Supply	0							
5		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6									
7	Trans	-							
8		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9									
10	Pitcairn	-							
11		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12									
13	EV_390	1,081	199	27	63				
14		100.00%	18.39%	2.54%	5.84%	0.00%	0.00%	0.00%	0.00%
15									
16	EV_Depr	143	20	3	6				
17		100.00%	13.92%	1.92%	4.42%	0.00%	0.00%	0.00%	0.00%
18									
19	EV_182	(53)	(10)	(1)	(3)				
20		100.00%	18.52%	2.56%	5.89%	0.00%	0.00%	0.00%	0.00%
21									
22	EV_930	350	54	7	17				
23		100.00%	15.50%	2.14%	4.93%	0.00%	0.00%	0.00%	0.00%
24									
25	EV_403	143	20	3	6				
26		100.00%	13.92%	1.92%	4.42%	0.00%	0.00%	0.00%	0.00%
27									
28	908CV	1,453	-	-	-	-	-	-	-
29		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30									
31	MWh-Meter	12,058,025	2,559,511	314,530	937,897	1,213,147	24,592	28,667	21,127
32		100.00%	21.23%	2.61%	7.78%	10.06%	0.20%	0.24%	0.18%
33									
34	ICP	2,609	466	57	153	136	-	-	3
35		100.00%	17.85%	2.18%	5.85%	5.23%	0.00%	0.00%	0.10%
36									
37	NCP	3,043	497	67	167	233	9	8	3
38		100.00%	16.32%	2.19%	5.49%	7.65%	0.30%	0.26%	0.10%
39									
40	NCP-Prim	2,807	494	67	167	-	9	8	3
41		100.00%	17.60%	2.38%	5.95%	0.00%	0.33%	0.29%	0.11%
42									

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Duquesne Light Company
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Class Allocation Factors

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
43	NCP-Prim-Net	73	-	-	-	0	2	11	0	1
44		100.00%	0.00%	0.00%	0.00%	0.18%	2.76%	15.73%	0.42%	2.03%
45										
46	NCP-Prim-NonNet	2,735	1,152	154	18	24	151	485	16	44
47		100.00%	42.14%	5.61%	0.67%	0.89%	5.51%	17.72%	0.59%	1.60%
48										
49	NCP-Prim-URD	149	130	17	2	-	-	-	-	-
50		100.00%	87.02%	11.59%	1.39%	0.00%	0.00%	0.00%	0.00%	0.00%
51										
52	NCP-Prim-Rad	1,443	29	4	0	24	151	485	16	44
53		100.00%	2.00%	0.27%	0.03%	1.69%	10.43%	33.58%	1.13%	3.02%
54										
55	NCP-Sec	2,721	1,152	154	18	25	153	496	17	45
56		100.00%	42.35%	5.64%	0.68%	0.90%	5.61%	18.23%	0.61%	1.66%
57										
58	NCP-Sec-Xfmr	1,296	-	27	-	-	89	475	9	43
59		100.00%	0.00%	2.05%	0.00%	0.00%	6.88%	36.65%	0.68%	3.33%
60										
61	NCP-Sec-Net	73	-	-	-	0	2	11	0	1
62		100.00%	0.00%	0.00%	0.00%	0.18%	2.76%	15.73%	0.42%	2.03%
63										
64	NCP-Sec-NonNet	2,648	1,152	154	18	24	151	485	16	44
65		100.00%	43.52%	5.80%	0.70%	0.92%	5.68%	18.30%	0.61%	1.65%
66										
67	NCP-Sec-URD	149	130	17	2	-	-	-	-	-
68		100.00%	87.02%	11.59%	1.39%	0.00%	0.00%	0.00%	0.00%	0.00%
69										
70	NCP-Sec-Rad	1,357	29	4	0	24	151	485	16	44
71		100.00%	2.12%	0.28%	0.03%	1.80%	11.10%	35.71%	1.20%	3.21%
72										
73	NCP-Sec-Rad-Xfmr	1,311	-	-	-	19	146	483	16	43
74		100.00%	0.00%	0.00%	0.00%	1.46%	11.17%	36.86%	1.20%	3.32%
75										
76	MWh- Tx Level	13,105,709	3,770,461	437,488	65,907	110,251	671,651	2,317,488	63,920	198,707
77		100.00%	28.77%	3.34%	0.50%	0.84%	5.12%	17.68%	0.49%	1.52%
78										
79	Billed-MW	18,289	0	0	0	0	2,621	6,547	89	151
80		100.00%	0.00%	0.00%	0.00%	0.00%	14.33%	35.80%	0.49%	0.82%
81										
82	Avg-Cust	604,358	496,018	39,909	5,920	24,936	20,206	6,772	2,507	642
83		100.00%	82.07%	6.60%	0.98%	4.13%	3.34%	1.12%	0.41%	0.11%
84										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
43	NCP-Prim-Net	73	37	15	5	-	-	-	0
44		100.00%	51.29%	20.57%	6.98%	0.00%	0.00%	0.00%	0.03%
45									
46	NCP-Prim-NonNet	2,735	457	52	162	-	9	8	3
47		100.00%	16.70%	1.89%	5.93%	0.00%	0.34%	0.29%	0.11%
48									
49	NCP-Prim-URD	149	-	-	-	-	-	-	-
50		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
51									
52	NCP-Prim-Rad	1,443	457	52	162	-	9	8	3
53		100.00%	31.64%	3.58%	11.23%	0.00%	0.64%	0.56%	0.21%
54									
55	NCP-Sec	2,721	459	64	119	-	9	8	3
56		100.00%	16.88%	2.34%	4.36%	0.00%	0.34%	0.30%	0.11%
57									
58	NCP-Sec-Xfmr	1,296	457	63	119	-	9	5	-
59		100.00%	35.27%	4.89%	9.15%	0.00%	0.71%	0.39%	0.00%
60									
61	NCP-Sec-Net	73	37	15	5	-	-	-	0
62		100.00%	51.29%	20.57%	6.98%	0.00%	0.00%	0.00%	0.03%
63									
64	NCP-Sec-NonNet	2,648	422	49	114	-	9	8	3
65		100.00%	15.93%	1.84%	4.29%	0.00%	0.35%	0.30%	0.12%
66									
67	NCP-Sec-URD	149	-	-	-	-	-	-	-
68		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69									
70	NCP-Sec-Rad	1,357	422	49	114	-	9	8	3
71		100.00%	31.09%	3.58%	8.37%	0.00%	0.68%	0.59%	0.22%
72									
73	NCP-Sec-Rad-Xfmr	1,311	422	49	114	-	9	8	2
74		100.00%	32.17%	3.71%	8.66%	0.00%	0.71%	0.60%	0.14%
75									
76	MWh- Tx Level	13,105,709	2,799,830	344,605	1,018,252	1,225,522	26,985	31,458	23,184
77		100.00%	21.36%	2.63%	7.77%	9.35%	0.21%	0.24%	0.18%
78									
79	Billed-MW	18,289	6,658	251	1,972	0	0	0	0
80		100.00%	36.40%	1.37%	10.78%	0.00%	0.00%	0.00%	0.00%
81									
82	Avg-Cust	604,358	736	88	20	9	1	964	5,630
83		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	0.16%	0.93%
84									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
85	Bills	7,252,295	5,952,211	478,910	71,035	299,232	242,476	81,264	30,085	7,699
86		100.00%	82.07%	6.60%	0.98%	4.13%	3.34%	1.12%	0.41%	0.11%
87										
88	Avg-Cust-Net	794	-	-	-	162	278	171	81	36
89		100.00%	0.00%	0.00%	0.00%	20.40%	35.01%	21.54%	10.20%	4.53%
90										
91	Avg-Cust-Net-Xfmr	122	-	-	-	2	6	40	2	8
92		100.00%	0.00%	0.00%	0.00%	1.42%	5.19%	32.65%	1.68%	6.44%
93										
94	Avg-Cust-NonNet	603,555	496,018	39,909	5,920	24,774	19,928	6,601	2,426	606
95		100.00%	82.18%	6.61%	0.98%	4.10%	3.30%	1.09%	0.40%	0.10%
96										
97	Avg-Cust-URD	47,417	43,407	3,492	518	-	-	-	-	-
98		100.00%	91.54%	7.37%	1.09%	0.00%	0.00%	0.00%	0.00%	0.00%
99										
100	Avg-Cust-Rad	556,147	452,611	36,417	5,402	24,774	19,928	6,601	2,426	606
101		100.00%	81.38%	6.55%	0.97%	4.45%	3.58%	1.19%	0.44%	0.11%
102										
103	Services_Cost	289,354	238,064	19,154	2,841	12,152	11,191	3,751	1,389	355
104		100.00%	82.27%	6.62%	0.98%	4.20%	3.87%	1.30%	0.48%	0.12%
105										
106	Meters	605,719	498,187	39,909	5,920	25,825	23,476	7,868	2,699	691
107		100.00%	82.25%	6.59%	0.98%	4.26%	3.88%	1.30%	0.45%	0.11%
108										
109	Meter_Cost	102,540	62,458	5,003	742	3,238	11,304	14,997	1,300	1,317
110		100.00%	60.91%	4.88%	0.72%	3.16%	11.02%	14.63%	1.27%	1.28%
111										
112	Meter_Tech	123,555	62,458	5,003	742	3,238	13,565	29,994	1,560	2,634
113		100.00%	50.55%	4.05%	0.60%	2.62%	10.98%	24.28%	1.26%	2.13%
114										
115	AMI_Cost	44,371	29,226	2,341	347	1,515	5,985	3,461	688	304
116		100.00%	65.87%	5.28%	0.78%	3.41%	13.49%	7.80%	1.55%	0.69%
117										
118	Acct370	102,540	62,458	5,003	742	3,238	11,304	14,997	1,300	1,317
119		100.00%	60.91%	4.88%	0.72%	3.16%	11.02%	14.63%	1.27%	1.28%
120										
121	Dist_Rev	550,378	292,160	28,036	3,230	11,675	33,160	69,472	3,602	5,890
122		100.00%	53.08%	5.09%	0.59%	2.12%	6.02%	12.62%	0.65%	1.07%
123										
124	Total_Rev	844,336	477,890	49,647	6,490	16,581	56,775	107,796	5,960	8,853
125		100.00%	56.60%	5.88%	0.77%	1.96%	6.72%	12.77%	0.71%	1.05%
126										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
85	Bills	7,252,295	8,837	1,057	241	108	12	11,568	67,561
86		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	0.16%	0.93%
87									
88	Avg-Cust-Net	794	52	11	1	-	-	-	2
89		100.00%	6.55%	1.39%	0.13%	0.00%	0.00%	0.00%	0.25%
90									
91	Avg-Cust-Net-Xfmr	122	52	11	1	-	-	-	0
92		100.00%	42.74%	9.04%	0.82%	0.00%	0.00%	0.00%	0.01%
93									
94	Avg-Cust-NonNet	603,555	684	77	19	-	1	964	5,628
95		100.00%	0.11%	0.01%	0.00%	0.00%	0.00%	0.16%	0.93%
96									
97	Avg-Cust-URD	47,417	-	-	-	-	-	-	-
98		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
99									
100	Avg-Cust-Rad	556,147	684	77	19	9	1	964	5,628
101		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	0.17%	1.01%
102									
103	Services_Cost	289,354	408	49	0	0	0	0	0
104		100.00%	0.14%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
105									
106	Meters	605,719	966	115	52	11	-	-	-
107		100.00%	0.16%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
108									
109	Meter_Cost	102,540	1,841	219	99	21	-	-	-
110		100.00%	1.80%	0.21%	0.10%	0.02%	0.00%	0.00%	0.00%
111									
112	Meter_Tech	123,555	3,683	438	198	42	-	-	-
113		100.00%	2.98%	0.35%	0.16%	0.03%	0.00%	0.00%	0.00%
114									
115	AMI_Cost	44,371	425	51	23	5	-	-	-
116		100.00%	0.96%	0.11%	0.05%	0.01%	0.00%	0.00%	0.00%
117									
118	Acct370	102,540	1,841	219	99	21	-	-	-
119		100.00%	1.80%	0.21%	0.10%	0.02%	0.00%	0.00%	0.00%
120									
121	Dist_Rev	550,378	64,407	7,192	18,667	324	1,492	9,959	1,115
122		100.00%	11.70%	1.31%	3.39%	0.06%	0.27%	1.81%	0.20%
123									
124	Total_Rev	844,336	72,758	9,480	18,667	324	1,492	10,303	1,321
125		100.00%	8.62%	1.12%	2.21%	0.04%	0.18%	1.22%	0.16%
126									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
127	Supp_Rev	227,343	137,809	18,774	2,570	4,109	18,524	31,678	1,989	2,496
128		100.00%	60.62%	8.26%	1.13%	1.81%	8.15%	13.93%	0.87%	1.10%
129										
130	Trans_Rev	66,615	47,921	2,837	691	798	5,091	6,646	369	467
131		100.00%	71.94%	4.26%	1.04%	1.20%	7.64%	9.98%	0.55%	0.70%
132										
133	Total_Rev_POLR	1,382,826	551,273	53,468	7,478	18,321	76,555	211,295	7,422	17,775
134		100.00%	39.87%	3.87%	0.54%	1.32%	5.54%	15.28%	0.54%	1.29%
135										
136	Revenue-Res	534,027	477,890	49,647	6,490	0	0	0	0	0
137		100.00%	89.49%	9.30%	1.22%	0.00%	0.00%	0.00%	0.00%	0.00%
138										
139	CustDeposits	7,717,413	4,590,348	574,358	39,865	455,002	759,771	835,441	70,427	75,844
140		100.00%	59.48%	7.44%	0.52%	5.90%	9.84%	10.83%	0.91%	0.98%
141										
142	Acct901903	100.00%	80.88%	10.47%	0.66%	2.70%	2.34%	2.16%	0.32%	0.26%
143		100.00%	80.88%	10.47%	0.66%	2.70%	2.34%	2.16%	0.32%	0.26%
144										
145	Write-Offs	100.00%	79.14%	13.37%	0.41%	1.58%	1.55%	2.94%	0.25%	0.37%
146		100.00%	79.14%	13.37%	0.41%	1.58%	1.55%	2.94%	0.25%	0.37%
147										
148	StLgt-Cost	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
149		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
150										
151	Cust-Res	542	496	40	6	0	0	0	0	0
152		100.00%	91.54%	7.37%	1.09%	0.00%	0.00%	0.00%	0.00%	0.00%
153										
154	PriD-RB	1,402,665	471,173	62,760	7,540	13,765	86,182	282,392	9,397	25,866
155		100.00%	33.59%	4.47%	0.54%	0.98%	6.14%	20.13%	0.67%	1.84%
156										
157	PriD-Lab	19,507	7,190	958	115	185	1,152	3,750	125	341
158		100.00%	36.86%	4.91%	0.59%	0.95%	5.91%	19.22%	0.64%	1.75%
159										
160	PriD-DxPt	2,259,595	766,631	102,115	12,269	22,132	138,457	453,221	15,089	41,473
161		100.00%	33.93%	4.52%	0.54%	0.98%	6.13%	20.06%	0.67%	1.84%
162										
163	PriD-Pt	2,426,686	828,220	110,319	13,254	23,716	148,325	485,342	16,161	44,397
164		100.00%	34.13%	4.55%	0.55%	0.98%	6.11%	20.00%	0.67%	1.83%
165										
166	PriD-IntPt	59,781	20,403	2,718	327	584	3,654	11,956	398	1,094
167		100.00%	34.13%	4.55%	0.55%	0.98%	6.11%	20.00%	0.67%	1.83%
168										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
127	Supp_Rev	227,343	6,930	1,940	0	0	0	344	181
128		100.00%	3.05%	0.85%	0.00%	0.00%	0.00%	0.15%	0.08%
129									
130	Trans_Rev	66,615	1,420	349	0	0	0	0	25
131		100.00%	2.13%	0.52%	0.00%	0.00%	0.00%	0.00%	0.04%
132									
133	Total_Rev_POLR	1,382,826	234,985	28,393	81,302	78,830	2,311	10,961	2,455
134		100.00%	16.99%	2.05%	5.88%	5.70%	0.17%	0.79%	0.18%
135									
136	Revenue-Res	534,027	0	0	0	0	0	0	0
137		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
138									
139	CustDeposits	7,717,413	315,857	-	-	-	250	250	-
140		100.00%	4.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
141									
142	Acct901903	100.00%	0.19%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
143		100.00%	0.19%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
144									
145	Write-Offs	100.00%	0.23%	0.01%	0.00%	0.00%	0.00%	0.10%	0.06%
146		100.00%	0.23%	0.01%	0.00%	0.00%	0.00%	0.10%	0.06%
147									
148	StLgt-Cost	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
149		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
150									
151	Cust-Res	542	0	0	0	0	0	0	0
152		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
153									
154	PriD-RB	1,402,665	292,599	43,877	95,697	-	5,183	4,506	1,726
155		100.00%	20.86%	3.13%	6.82%	0.00%	0.37%	0.32%	0.12%
156									
157	PriD-Lab	19,507	3,756	516	1,265	-	70	61	23
158		100.00%	19.26%	2.64%	6.48%	0.00%	0.36%	0.31%	0.12%
159									
160	PriD-DxPt	2,259,595	467,198	69,174	153,474	-	8,338	7,249	2,774
161		100.00%	20.68%	3.06%	6.79%	0.00%	0.37%	0.32%	0.12%
162									
163	PriD-Pt	2,426,686	499,373	73,592	164,307	-	8,937	7,770	2,973
164		100.00%	20.58%	3.03%	6.77%	0.00%	0.37%	0.32%	0.12%
165									
166	PriD-IntPt	59,781	12,302	1,813	4,048	-	220	191	73
167		100.00%	20.58%	3.03%	6.77%	0.00%	0.37%	0.32%	0.12%
168									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
169	PriD-GenPt	167,091	61,589	8,204	986	1,584	9,868	32,121	1,072	2,924
170		100.00%	36.86%	4.91%	0.59%	0.95%	5.91%	19.22%	0.64%	1.75%
171										
172	PriD-UG	599,052	79,127	10,540	1,266	7,534	47,845	159,548	5,266	14,858
173		100.00%	13.21%	1.76%	0.21%	1.26%	7.99%	26.63%	0.88%	2.48%
174										
175	PriD-LTr	31,045	13,084	1,743	209	277	1,709	5,501	185	495
176		100.00%	42.14%	5.61%	0.67%	0.89%	5.51%	17.72%	0.59%	1.60%
177										
178	PriD-Pretax	96,402	78,527	5,450	591	3,863	5,833	1,219	632	(93)
179		100.00%	81.46%	5.65%	0.61%	4.01%	6.05%	1.26%	0.66%	-0.10%
180										
181	SecD-RB	112,773	8,407	1,478	135	1,252	10,135	36,182	1,092	3,312
182		100.00%	7.45%	1.31%	0.12%	1.11%	8.99%	32.08%	0.97%	2.94%
183										
184	SecD-Lab	660	82	12	1	8	56	196	6	18
185		100.00%	12.37%	1.83%	0.20%	1.17%	8.56%	29.70%	0.93%	2.73%
186										
187	SecD-DxPt	181,139	13,393	2,367	214	2,005	16,287	58,195	1,754	5,327
188		100.00%	7.39%	1.31%	0.12%	1.11%	8.99%	32.13%	0.97%	2.94%
189										
190	SecD-Pt	186,789	14,092	2,471	226	2,072	16,771	59,873	1,807	5,481
191		100.00%	7.54%	1.32%	0.12%	1.11%	8.98%	32.05%	0.97%	2.93%
192										
193	SecD-IntPt	4,722	356	62	6	52	424	1,513	46	139
194		100.00%	7.54%	1.32%	0.12%	1.11%	8.98%	32.05%	0.97%	2.93%
195										
196	SecD-UG	45,243	789	105	13	682	4,344	14,539	479	1,358
197		100.00%	1.74%	0.23%	0.03%	1.51%	9.60%	32.14%	1.06%	3.00%
198										
199	SecD-LTr	122,935	6,964	1,511	111	1,204	11,206	41,285	1,196	3,755
200		100.00%	5.66%	1.23%	0.09%	0.98%	9.12%	33.58%	0.97%	3.05%
201										
202	SecD-Pretax	8,088	8,687	772	92	272	205	(856)	23	(94)
203		100.00%	107.41%	9.54%	1.13%	3.36%	2.54%	-10.58%	0.28%	-1.16%
204										
205	SecC-RB	477,459	358,123	28,814	4,274	17,561	16,222	13,361	2,474	2,174
206		100.00%	75.01%	6.03%	0.90%	3.68%	3.40%	2.80%	0.52%	0.46%
207										
208	SecC-Lab	4,540	3,066	247	37	154	135	74	19	11
209		100.00%	67.54%	5.43%	0.81%	3.40%	2.98%	1.64%	0.43%	0.23%
210										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
169	PriD-GenPt	167,091	32,175	4,417	10,833	-	599	520	198
170		100.00%	19.26%	2.64%	6.48%	0.00%	0.36%	0.31%	0.12%
171									
172	PriD-UG	599,052	179,816	32,303	54,753	-	2,809	2,442	947
173		100.00%	30.02%	5.39%	9.14%	0.00%	0.47%	0.41%	0.16%
174									
175	PriD-LTr	31,045	5,184	587	1,840	-	105	91	35
176		100.00%	16.70%	1.89%	5.93%	0.00%	0.34%	0.29%	0.11%
177									
178	PriD-Pretax	96,402	(1,440)	(1,063)	(1,795)	149	116	4,090	324
179		100.00%	-1.49%	-1.10%	-1.86%	0.15%	0.12%	4.24%	0.34%
180									
181	SecD-RB	112,773	35,188	5,393	8,857	-	671	534	137
182		100.00%	31.20%	4.78%	7.85%	0.00%	0.60%	0.47%	0.12%
183									
184	SecD-Lab	660	194	31	48	-	4	3	1
185		100.00%	29.38%	4.71%	7.30%	0.00%	0.54%	0.45%	0.14%
186									
187	SecD-DxPt	181,139	56,547	8,648	14,243	-	1,080	859	219
188		100.00%	31.22%	4.77%	7.86%	0.00%	0.60%	0.47%	0.12%
189									
190	SecD-Pt	186,789	58,207	8,914	14,655	-	1,111	884	226
191		100.00%	31.16%	4.77%	7.85%	0.00%	0.59%	0.47%	0.12%
192									
193	SecD-IntPt	4,722	1,471	225	370	-	28	22	6
194		100.00%	31.16%	4.77%	7.85%	0.00%	0.59%	0.47%	0.12%
195									
196	SecD-UG	45,243	15,703	2,997	3,674	-	254	221	86
197		100.00%	34.71%	6.62%	8.12%	0.00%	0.56%	0.49%	0.19%
198									
199	SecD-LTr	122,935	38,780	5,413	10,013	-	781	599	118
200		100.00%	31.55%	4.40%	8.14%	0.00%	0.64%	0.49%	0.10%
201									
202	SecD-Pretax	8,088	(933)	(230)	(155)	11	(9)	279	24
203		100.00%	-11.54%	-2.85%	-1.91%	0.13%	-0.11%	3.45%	0.30%
204									
205	SecC-RB	477,459	11,210	2,325	217	0	1	17,677	3,024
206		100.00%	2.35%	0.49%	0.05%	0.00%	0.00%	3.70%	0.63%
207									
208	SecC-Lab	4,540	42	9	1	0	0	713	31
209		100.00%	0.93%	0.19%	0.02%	0.00%	0.00%	15.71%	0.68%
210									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
211	SecC-DxPt	774,299	566,923	45,614	6,766	27,752	25,656	21,469	3,921	3,506
212		100.00%	73.22%	5.89%	0.87%	3.58%	3.31%	2.77%	0.51%	0.45%
213										
214	SecC-Pt	813,184	593,186	47,727	7,079	29,074	26,815	22,106	4,088	3,597
215		100.00%	72.95%	5.87%	0.87%	3.58%	3.30%	2.72%	0.50%	0.44%
216										
217	SecC-IntPt	20,556	14,994	1,206	179	735	678	559	103	91
218		100.00%	72.95%	5.87%	0.87%	3.58%	3.30%	2.72%	0.50%	0.44%
219										
220	SecC-UG	35,333	25,148	2,023	300	1,930	2,707	1,514	698	298
221		100.00%	71.17%	5.73%	0.85%	5.46%	7.66%	4.29%	1.98%	0.84%
222										
223	SecC-LTr	336,807	247,925	19,948	2,959	11,042	10,496	15,813	1,696	2,824
224		100.00%	73.61%	5.92%	0.88%	3.28%	3.12%	4.69%	0.50%	0.84%
225										
226	SecC-UG	35,333	25,148	2,023	300	1,930	2,707	1,514	698	298
227		100.00%	71.17%	5.73%	0.85%	5.46%	7.66%	4.29%	1.98%	0.84%
228										
229	SecC-Pretax	33,478	9,341	1,424	73	61	3,409	9,146	308	688
230		100.00%	27.90%	4.25%	0.22%	0.18%	10.18%	27.32%	0.92%	2.05%
231										
232	Bill-RB	283,568	200,249	18,381	2,208	9,014	20,390	24,411	2,427	2,192
233		100.00%	70.62%	6.48%	0.78%	3.18%	7.19%	8.61%	0.86%	0.77%
234										
235	Bill-Lab	16,280	11,691	1,387	105	438	807	1,424	99	133
236		100.00%	71.81%	8.52%	0.64%	2.69%	4.96%	8.75%	0.61%	0.82%
237										
238	Bill-DxLab	5,722	3,151	284	35	152	560	1,197	65	106
239		100.00%	55.06%	4.96%	0.61%	2.65%	9.78%	20.92%	1.13%	1.85%
240										
241	Bill-DxPt	151,169	92,079	7,376	1,094	4,773	16,665	22,109	1,916	1,942
242		100.00%	60.91%	4.88%	0.72%	3.16%	11.02%	14.63%	1.27%	1.28%
243										
244	Bill-Pt	291,701	192,533	19,294	1,997	8,563	23,685	34,570	2,777	3,104
245		100.00%	66.00%	6.61%	0.68%	2.94%	8.12%	11.85%	0.95%	1.06%
246										
247	Bill-IntPt	285,340	223,442	18,016	2,660	11,282	16,055	7,791	1,913	702
248		100.00%	78.31%	6.31%	0.93%	3.95%	5.63%	2.73%	0.67%	0.25%
249										
250	Bill-Pretax	2,717	(31,857)	(4,386)	(211)	(1,447)	1,142	9,731	17	733
251		100.00%	-1172.41%	-161.41%	-7.75%	-53.26%	42.01%	358.13%	0.61%	26.97%
252										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
211	SecC-DxPt	774,299	18,199	3,777	352	0	1	45,551	4,812
212		100.00%	2.35%	0.49%	0.05%	0.00%	0.00%	5.88%	0.62%
213									
214	SecC-Pt	813,184	18,562	3,851	359	0	1	51,661	5,077
215		100.00%	2.28%	0.47%	0.04%	0.00%	0.00%	6.35%	0.62%
216									
217	SecC-IntPt	20,556	469	97	9	0	0	1,306	128
218		100.00%	2.28%	0.47%	0.04%	0.00%	0.00%	6.35%	0.62%
219									
220	SecC-UG	35,333	425	88	8	0	0	26	166
221		100.00%	1.20%	0.25%	0.02%	0.00%	0.00%	0.07%	0.47%
222									
223	SecC-LTr	336,807	17,337	3,639	336	0	0	408	2,385
224		100.00%	5.15%	1.08%	0.10%	0.00%	0.00%	0.12%	0.71%
225									
226	SecC-UG	35,333	425	88	8	0	0	26	166
227		100.00%	1.20%	0.25%	0.02%	0.00%	0.00%	0.07%	0.47%
228									
229	SecC-Pretax	33,478	8,622	873	2,753	48	221	(3,338)	(152)
230		100.00%	25.76%	2.61%	8.22%	0.14%	0.66%	-9.97%	-0.45%
231									
232	Bill-RB	283,568	2,791	382	219	34	0	133	737
233		100.00%	0.98%	0.13%	0.08%	0.01%	0.00%	0.05%	0.26%
234									
235	Bill-Lab	16,280	166	18	8	2	0	0	1
236		100.00%	1.02%	0.11%	0.05%	0.01%	0.00%	0.00%	0.00%
237									
238	Bill-DxLab	5,722	147	17	8	2	0	0	0
239		100.00%	2.56%	0.30%	0.14%	0.03%	0.00%	0.00%	0.00%
240									
241	Bill-DxPt	151,169	2,715	323	146	31	-	-	-
242		100.00%	1.80%	0.21%	0.10%	0.02%	0.00%	0.00%	0.00%
243									
244	Bill-Pt	291,701	4,337	508	279	46	0	1	6
245		100.00%	1.49%	0.17%	0.10%	0.02%	0.00%	0.00%	0.00%
246									
247	Bill-IntPt	285,340	923	110	43	11	0	349	2,040
248		100.00%	0.32%	0.04%	0.02%	0.00%	0.00%	0.12%	0.72%
249									
250	Bill-Pretax	2,717	18,035	2,012	5,535	84	449	2,923	(42)
251		100.00%	663.72%	74.04%	203.69%	3.09%	16.53%	107.59%	-1.56%
252									

AllocFctr
 Class Allocation Factors
 Fac
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Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
253	Bill-OM	90,469	66,788	8,391	565	2,322	3,833	6,362	478	610
254		100.00%	73.82%	9.27%	0.62%	2.57%	4.24%	7.03%	0.53%	0.67%
255										
256	PriD-OM	90,133	33,549	4,469	537	851	5,299	17,236	576	1,568
257		100.00%	37.22%	4.96%	0.60%	0.94%	5.88%	19.12%	0.64%	1.74%
258										
259	SecC-OM	21,595	15,090	1,214	180	757	660	361	94	51
260		100.00%	69.88%	5.62%	0.83%	3.51%	3.06%	1.67%	0.43%	0.24%
261										
262	SecD-OM	3,089	401	59	6	36	262	912	28	84
263		100.00%	13.00%	1.93%	0.21%	1.16%	8.50%	29.53%	0.92%	2.71%
264										
265	Total-OM	205,286	115,828	14,133	1,288	3,967	10,055	24,871	1,175	2,313
266		100.00%	56.42%	6.88%	0.63%	1.93%	4.90%	12.12%	0.57%	1.13%
267										
268	Dist_NetRev	554,295	295,260	28,560	3,246	11,737	33,220	69,587	3,611	5,904
269		100.00%	53.27%	5.15%	0.59%	2.12%	5.99%	12.55%	0.65%	1.07%
270										
271	DistPlant	3,366,202	1,439,026	157,472	20,343	56,663	197,065	554,995	22,680	52,248
272		100.00%	42.75%	4.68%	0.60%	1.68%	5.85%	16.49%	0.67%	1.55%
273										
274	Labor	40,987	22,029	2,604	258	785	2,151	5,445	250	503
275		100.00%	53.75%	6.35%	0.63%	1.92%	5.25%	13.28%	0.61%	1.23%
276										
277	All_Labor	75,318	40,857	4,788	479	1,472	3,928	9,844	457	909
278		100.00%	54.25%	6.36%	0.64%	1.95%	5.21%	13.07%	0.61%	1.21%
279										
280	Total_RR	654,142	341,382	37,548	4,228	13,337	36,373	87,787	4,235	8,224
281		100.00%	52.19%	5.74%	0.65%	2.04%	5.56%	13.42%	0.65%	1.26%
282										

AllocFctr
 Class Allocation Factors
 Fac
 Exh 6-8D

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Class Allocation Factors

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
253	Bill-OM	90,469	841	91	76	7	2	40	62
254		100.00%	0.93%	0.10%	0.08%	0.01%	0.00%	0.04%	0.07%
255									
256	PriD-OM	90,133	17,196	2,335	5,810	-	322	280	107
257		100.00%	19.08%	2.59%	6.45%	0.00%	0.36%	0.31%	0.12%
258									
259	SecC-OM	21,595	206	42	4	0	0	2,783	153
260		100.00%	0.95%	0.19%	0.02%	0.00%	0.00%	12.89%	0.71%
261									
262	SecD-OM	3,089	898	142	224	-	17	14	4
263		100.00%	29.08%	4.61%	7.25%	0.00%	0.54%	0.45%	0.13%
264									
265	Total-OM	205,286	19,141	2,610	6,114	7	341	3,117	326
266		100.00%	9.32%	1.27%	2.98%	0.00%	0.17%	1.52%	0.16%
267									
268	Dist_NetRev	554,295	64,417	7,192	18,667	324	1,492	9,963	1,117
269		100.00%	11.62%	1.30%	3.37%	0.06%	0.27%	1.80%	0.20%
270									
271	DistPlant	3,366,202	544,658	81,923	168,215	31	9,419	53,659	7,805
272		100.00%	16.18%	2.43%	5.00%	0.00%	0.28%	1.59%	0.23%
273									
274	Labor	40,987	4,159	574	1,322	2	73	777	56
275		100.00%	10.15%	1.40%	3.22%	0.00%	0.18%	1.90%	0.14%
276									
277	All_Labor	75,318	7,509	1,036	2,386	3	133	1,405	113
278		100.00%	9.97%	1.38%	3.17%	0.00%	0.18%	1.87%	0.15%
279									
280	Total_RR	654,142	75,565	11,049	23,357	18	1,305	8,165	1,569
281		100.00%	11.55%	1.69%	3.57%	0.00%	0.20%	1.25%	0.24%
282									

Duquesne Light Company

FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022

Class Allocated Cost of Service Study (ACOS)

INDEX TO EXHIBIT 6-9

Exhibit	Description
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Exh 6-9A	Allocator Values
Exh 6-9B	Results of Functionalization and Classification of Distribution Assets
Exh 6-9C	Development of Functionalization and Classification of Distribution Assets
Exh 6-9D	Demand Allocators- Description
Exh 6-9E	Demand Allocators-Calculations
Exh 6-9E-1	Demand Allocators-PLCC
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Exh 6-9G	Services Costs
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Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Allocator Values

Line	Allocator Names	Units	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
ALLOCATION VALUES											
1	MWh-Meter	GWh	12,058	3,436	399	60	100	612	2,112	58	181
2	ICP	MW	2,609.4	1,036.2	58.8	16.5	21.8	146.3	474.1	10.1	31.3
3	NCP	MW	3,042.9	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
4	NCP-Prim	MW	2,807.5	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
5	NCP-Prim-Net	MW	72.9	0.0	0.0	0.0	0.1	2.0	11.5	0.3	1.5
6	NCP-Prim-NonNet	MW	2,734.5	1,152.5	153.5	18.4	24.4	150.5	484.6	16.3	43.6
7	NCP-Prim-URD	MW	149.4	130.0	17.3	2.1	0.0	0.0	0.0	0.0	0.0
8	NCP-Prim-Rad	MW	1,443.2	28.8	3.8	0.5	24.4	150.5	484.6	16.3	43.6
9	NCP-Sec	MW	2,721.1	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
10	NCP-Sec-Xfmr	MW	1,296.0	0.0	26.5	0.0	0.0	89.1	475.0	8.8	43.2
11	NCP-Sec-Net	MW	72.9	0.0	0.0	0.0	0.1	2.0	11.5	0.3	1.5
12	NCP-Sec-NonNet	MW	2,648.1	1,152.5	153.5	18.4	24.4	150.5	484.6	16.3	43.6
13	NCP-Sec-URD	MW	149.4	130.0	17.3	2.1	0.0	0.0	0.0	0.0	0.0
14	NCP-Sec-Rad	MW	1,356.8	28.8	3.8	0.5	24.4	150.5	484.6	16.3	43.6
15	NCP-Sec-Rad-Xfmr	MW	1,310.8	0.0	0.0	0.0	19.2	146.4	483.2	15.8	43.5
16	MWh- Tx Level	GWh	13,106	3,770	437	66	110	672	2,317	64	199
17	Avg-Cust	#	604,358	496,018	39,909	5,920	24,936	20,206	6,772	2,507	642
18	Avg-Cust-Net	#	794	0	0	0	162	278	171	81	36
19	Avg-Cust-Net-Xfmr	#	122	0	0	0	2	6	40	2	8
20	Avg-Cust-NonNet	#	603,555	496,018	39,909	5,920	24,774	19,928	6,601	2,426	606
21	Avg-Cust-URD	#	47,417	43,407	3,492	518					
22	Avg-Cust-Rad	#	556,147	452,611	36,417	5,402	24,774	19,928	6,601	2,426	606
23	Services Cost	#	289,354	238,064	19,154	2,841	12,152	11,191	3,751	1,389	355
24	Meters	#	605,719	498,187	39,909	5,920	25,825	23,476	7,868	2,699	691
25	Meter Cost	\$000	102,540	62,458	5,003	742	3,238	11,304	14,997	1,300	1,317
26	Meter Tech	\$000	123,555	62,458	5,003	742	3,238	13,565	29,994	1,560	2,634
27	AMI Cost	\$000	44,371	29,226	2,341	347	1,515	5,985	3,461	688	304
28	Acct370	\$000	102,540	62,458	5,003	742	3,238	11,304	14,997	1,300	1,317
29	Dist_Rev	\$000	550,378	292,160	28,036	3,230	11,675	33,160	69,472	3,602	5,890
30	Total_Rev	\$000	844,336	477,890	49,647	6,490	16,581	56,775	107,796	5,960	8,853
31	Supp_Rev	\$000	227,343	137,809	18,774	2,570	4,109	18,524	31,678	1,989	2,496
32	Trans_Rev	\$000	66,615	47,921	2,837	691	798	5,091	6,646	369	467
33	Total_Rev POLR	\$000	1,382,826	551,273	53,468	7,478	18,321	76,555	211,295	7,422	17,775
34	Revenue-Res	\$000	534,027	477,890	49,647	6,490					
35	CustDeposits	\$000	7,717	4,590	574	40	455	760	835	70	76
36	Acct901903	\$000	100.00%	80.88%	10.47%	0.66%	2.70%	2.34%	2.16%	0.32%	0.26%
37											
38	Write-Offs	\$000	100.00%	79.14%	13.37%	0.41%	1.58%	1.55%	2.94%	0.25%	0.37%
39	StLgt-Cost	\$000	1								
40	Calls In	#	100.00%	83.67%	6.79%	1.00%	3.23%	2.83%	1.39%	0.35%	0.13%
41	Bills	#	7,252,295	5,952,211	478,910	71,035	299,232	242,476	81,264	30,085	7,699
42	MWh-Res	MWh	3,895	3,436	399	60					
43	Cust-Res	#	541,846	496,018	39,909	5,920					
44	Cust-NonRes	#	62,512	0	0	0	24,936	20,206	6,772	2,507	642

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Allocator Values

Line	Allocator Names	Units	Total	GL	GLH	L	HVPS	SE	SL	UMS
ALLOCATION VALUES										
1	MWh-Meter	GWh	12,058	2,560	315	938	1,213	25	29	21
2	ICP	MW	2,609.4	465.8	56.8	152.7	136.4	0.0	0.0	2.6
3	NCP	MW	3,042.9	496.6	66.7	167.2	232.8	9.3	8.1	3.1
4	NCP-Prim	MW	2,807.5	494.0	66.7	167.2	0.0	9.3	8.1	3.1
5	NCP-Prim-Net	MW	72.9	37.4	15.0	5.1	0.0	0.0	0.0	0.0
6	NCP-Prim-NonNet	MW	2,734.5	456.6	51.7	162.1	0.0	9.3	8.1	3.0
7	NCP-Prim-URD	MW	149.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	NCP-Prim-Rad	MW	1,443.2	456.6	51.7	162.1	0.0	9.3	8.1	3.0
9	NCP-Sec	MW	2,721.1	459.2	63.6	118.6	0.0	9.3	8.1	3.1
10	NCP-Sec-Xfmr	MW	1,296.0	457.1	63.4	118.6	0.0	9.3	5.0	0.0
11	NCP-Sec-Net	MW	72.9	37.4	15.0	5.1	0.0	0.0	0.0	0.0
12	NCP-Sec-NonNet	MW	2,648.1	421.8	48.6	113.5	0.0	9.3	8.1	3.0
13	NCP-Sec-URD	MW	149.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	NCP-Sec-Rad	MW	1,356.8	421.8	48.6	113.5	0.0	9.3	8.1	3.0
15	NCP-Sec-Rad-Xfmr	MW	1,310.8	421.7	48.6	113.5	0.0	9.3	7.9	1.9
16	MWh- Tx Level	GWh	13,106	2,800	345	1,018	1,226	27	31	23
17	Avg-Cust	#	604,358	736	88	20	9	1	964	5,630
18	Avg-Cust-Net	#	794	52	11	1	0	0	0	2
19	Avg-Cust-Net-Xfmr	#	122	52	11	1	0	0	0	0
20	Avg-Cust-NonNet	#	603,555	684	77	19		1	964	5,628
21	Avg-Cust-URD	#	47,417							
22	Avg-Cust-Rad	#	556,147	684	77	19	9	1	964	5,628
23	Services Cost	#	289,354	408	49	0	0	0	0	0
24	Meters	#	605,719	966	115	52	11	0	0	0
25	Meter Cost	\$000	102,540	1,841	219	99	21	0	0	0
26	Meter Tech	\$000	123,555	3,683	438	198	42	0	0	0
27	AMI Cost	\$000	44,371	425	51	23	5	0	0	0
28	Acct370	\$000	102,540	1,841	219	99	21	0	0	0
29	Dist_Rev	\$000	550,378	64,407	7,192	18,667	324	1,492	9,959	1,115
30	Total_Rev	\$000	844,336	72,758	9,480	18,667	324	1,492	10,303	1,321
31	Supp_Rev	\$000	227,343	6,930	1,940	0	0	0	344	181
32	Trans_Rev	\$000	66,615	1,420	349	0	0	0	0	25
33	Total_Rev_POLR	\$000	1,382,826	234,985	28,393	81,302	78,830	2,311	10,961	2,455
34	Revenue-Res	\$000	534,027							
35	CustDeposits	\$000	7,717	316	0	0	0	0	0	0
36	Acct901903	\$000	100.00%	0.19%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
37										
38	Write-Offs	\$000	100.00%	0.23%	0.01%	0.00%	0.00%	0.00%	0.10%	0.06%
39	StLgt-Cost	\$000	1						1	
40	Calls In	#	100.00%	0.46%	0.06%	0.10%	0.00%	0.00%	0.00%	0.00%
41	Bills	#	7,252,295	8,837	1,057	241	108	12	11,568	67,561
42	MWh-Res	MWh	3,895							
43	Cust-Res	#	541,846							
44	Cust-NonRes	#	62,512	736	88	20	9	1	964	5,630

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Results of Functionalization and Classification of Distribution Assets

Line	Acct. #	Account Description	Account Dollars \$000	Primary Distribution % of Total	Secondary % of Total	Customer Component of Secondary	Secondary Distribution Function	Customer Component of Secondary	Billing Function- 100% Customer	Customer Component of Account
1	360	Land & Land Rights	23,190	100.00%	0.00%	N/A	0			
2										
3	361	Structures & Improvements	71,327	100.00%	0.00%	N/A	0			
4										
5	362	Station Equipment	523,748	100.00%	0.00%	N/A	0			
6										
7		Station Equipment, Structures and Equipment- Customers Premises	13,188	100.00%	0.00%	N/A	0			
8										
9	364	Poles, Towers & Fixtures	624,016	79.62%	20.38%	94.93%	127,160	120,708		19.34%
10										
11	365	Overhead Conductors & Devices	629,457	79.62%	20.38%	94.93%	128,269	121,760		19.34%
12										
13	366	Underground Conduits:								
14		UG Radial	157,950	89.37%	10.63%	28.60%	16,789	4,801		3.04%
15		UG Network	30,713	84.96%	15.04%	43.39%	4,620	2,005		6.53%
16		URD	30,713	85.03%	14.97%	100.00%	4,599	4,599		14.97%
17		Account 366 Total	219,376	88.14%	11.86%	43.85%	26,009	11,405	0	5.20%
18										
19	367	Underground Conductors:								
20		UG Radial	331,382	89.37%	10.63%	28.60%	35,225	10,073		3.04%
21		UG Network	64,435	84.96%	15.04%	43.39%	9,693	4,206		6.53%
22		URD	64,435	85.03%	14.97%	100.00%	9,649	9,649		14.97%
23		Account 367 Total	460,252	88.14%	11.86%	43.85%	54,567	23,928	0	5.20%
24										

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Results of Functionalization and Classification of Distribution Assets

Line	Acct. #	Account Description	Account Dollars \$000	Primary Distribution % of Total	Secondary % of Total	Customer Component of Secondary	Secondary Distribution Function	Customer Component of Secondary	Billing Function-100% Customer	Customer Component of Account
25		368 Line Transformers:								
26		Overhead	300,124	10.34%	89.66%	89.42%	269,079	240,610		80.17%
27		UG Radial	95,034	0.00%	100.00%	14.11%	95,034	13,410		14.11%
28		UG Network	44,726	0.00%	100.00%	89.18%	44,726	39,887		89.18%
29		URD	50,903	0.00%	100.00%	84.28%	50,903	42,900		84.28%
30		Account 368 Total	490,787	6.33%	93.67%	73.26%	459,742	336,807	0	68.63%
31										
32		369 Services	114,962	0.00%	100.00%	100.00%	114,962	114,962		100.00%
33		370 Meters	151,169	0.00%	100.00%	100.00%		0	151,169	100.00%
34		373 Street Lighting	44,730	0.00%	100.00%	100.00%	44,730	44,730		100.00%
35										
36			<u>3,366,202</u>	71.62%	28.38%	81.04%	<u>955,438</u>	<u>774,299</u>	<u>151,169</u>	27.49%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Account 365- Overhead Conductors and Devices							
Primary / Secondary Split (\$000s)							
		1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	Average
4	Purchases of Conductors for OH	\$54,674	\$37,971	\$3,345	\$4,323	\$6,665	\$106,977
5	Purchases for Secondary System	\$10,372	\$7,319	\$746	\$982	\$2,380	\$21,799
6	Secondary component	18.97%	19.28%	22.30%	22.72%	35.71%	20.38%
7							23.80%
Secondary Customer Component							
		1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	Average
Description	% of Secondary System	Unit Cost					
11	1/0 Al Triplex	95%	\$3.89	\$4.62	\$3.60	\$2.40	\$2.02 Need
12	1/0 Al- 1 Conductor Reel	5%	\$9.79	\$12.05	\$6.53	\$4.69	\$3.02 Need
13	Average	100%	\$4.19	\$4.99	\$3.75	\$2.51	\$2.07
15	Minimum- 1/0 Al Triplex		\$3.89	\$4.62	\$3.60	\$2.40	\$2.02
16	Customer Component		92.95%	92.56%	96.09%	95.45%	97.58%
							94.93%
Account 366- Underground Conduits							
<u>Engineering Estimates</u>							
21	UG Radial						72%
22	UG Network						14%
23	URD						14%
24							<u>100%</u>
Account 367- Underground Conductors							
<u>Engineering Estimates</u>							
28	UG Radial						72%
29	UG Network						14%
30	URD						14%
31							<u>100%</u>

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Line

Accounts 366 and 367- UG Radial Portion							
Primary / Secondary Split (\$000s)							
		1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	Average
37	Purchases of Conductors for Radial UG	\$33,119	\$34,814	\$10,307	\$10,443	\$6,657	\$95,339
38	Purchases for Secondary System	3,929	5,625	61	119	401	\$10,134
39	Secondary component	11.86%	16.16%	0.59%	1.14%	6.02%	10.63%
40							7.15%
Secondary Customer Component							
		1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	Average
43	Description	% of Secondary System	Unit Cost				
44	3-1/c-500 600V and 4/0 Neutral	100%	\$46.41	\$56.48	\$67.57	\$66.82	\$56.63
45	Minimum- 1-1/c-1/0 and #3 Neutral		\$15.15	\$16.17	\$14.97	\$13.54	\$22.25
46	Customer Component		32.64%	28.63%	22.15%	20.26%	28.60%

47

48

Accounts 366 and 367- UG Network Portion							
Primary / Secondary Split							
				2010-2012	2013-2016	2017-2019	Average
52	Purchases of Conductors for UG Network			\$4,411	\$4,473	\$638	\$9,521
53	Purchases for Secondary System			\$616	\$730	\$86	\$1,432
54	Secondary component			13.96%	16.33%	13.52%	15.04%
55							14.60%
		1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	Average
58	Description	% of Secondary	Unit Cost				
59	3-1/c-500 5kV PILC and 4/0 Neutral	100%	\$63.41	\$77.13	\$76.48	80.98	152.49
60	Minimum- 1-1/c-500 5kV PILC		\$32.16	\$36.76	\$32.51	32.55	54.71
61	Customer Component		50.72%	47.66%	42.51%	40.20%	43.39%

62

63

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Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Line

Accounts 366 and 367- URD Portion							
Primary / Secondary Split							
	1999-2005	2006-2009	2010-2012	2013-2016	2017-2019	Average	
67	Purchases of Conductors for URD	\$9,590	\$7,040	\$971	\$1,034	\$1,566	\$20,201
68	Purchases for Secondary System	\$1,780	\$671	\$157	\$177	\$240	\$3,025
69	Secondary component	18.56%	9.54%	16.17%	17.09%	15.32%	14.97%
70							15.34%
Secondary Customer Component							
	1999-2005		2010-2012	2013-2016	2017-2019	Average	
Description	% of Secondary System	Unit Cost	Unit Cost	Unit Cost	Unit Cost		
74	4/0 Al in polyduct	100%	\$4.66	\$4.85	\$5.40	\$10.09	
75	4/0 Al in polyduct- Minimum		\$4.66	\$4.85	\$5.40	\$10.09	
76	Customer Component	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Account 368.1- Overhead Transformers							
Primary / Secondary Split							
						Average	
81	Secondary component		89.62%	90.44%	89.32%	89.24%	89.66%
82							Average
Secondary Customer Component							
Description	Number	2005	2010	2013	2017	Average	
85	Total account 368.1 secondary	96,012	\$1,155	\$1,935	\$2,482	\$6,548	Average
86	Minimum 25 kVa	33,531	\$1,004	\$1,784	\$2,365	\$5,452	Minimum
87	Customer Component		86.95%	92.17%	95.29%	83.26%	89.42%

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Development of Functionalization and Classification of Distribution Assets

Line

Account 368.3- UG Radial Transformers							
Primary / Secondary Split							
90							
91							
92	Secondary component, estimated by Engineering					100.00%	
93							
94	Secondary Customer Component						
95	Description	Number	2005	2010	2013	2017	Average
96	Total account 368.3 secondary	5,823	\$6,440	\$10,421	\$15,602	\$37,898	Average
97	Minimum 25 kVa	262	\$983	\$1,390	\$1,968	\$5,773	Minimum
98	Customer Component		<u>15.26%</u>	<u>13.34%</u>	<u>12.61%</u>	<u>15.23%</u>	14.11%
99							

Account 368.5- UG Network Transformers							
Primary / Secondary Split							
101							
102							
103	Secondary component, estimated by Engineering					100.00%	
104							
105	Secondary Customer Component						
106	Description	Number	2005	2010	2013	2017	Average
107	Total account 368.5 secondary	612	\$24,372	\$46,693	\$52,867	\$122,302	Average
108	Minimum 500 kVa	297	\$20,160	\$43,866	\$49,907	\$104,766	Minimum
109	Customer Component		<u>82.72%</u>	<u>93.94%</u>	<u>94.40%</u>	<u>85.66%</u>	89.18%
110	Minimum to meet ANSI standards						
111							

Account 368.7- URD Transformers							
Primary / Secondary Split							
112							
113							
114	Secondary component, estimated by Engineering					100.00%	
115							
116	Secondary Customer Component						
117	Description	Number	2005	2010	2013	2017	Average
118	Total account 368.7secondary	10,715	\$2,134	\$3,420	\$4,311	\$10,640	Average
119	Minimum 25 kVa	4,128	\$1,733	\$2,934	\$3,790	\$8,748	Minimum
120	Customer Component		<u>81.20%</u>	<u>85.78%</u>	<u>87.91%</u>	<u>82.22%</u>	84.28%
121							

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Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

USE OF DEMAND ALLOCATORS

The table below shows how demand allocators are used in the Class Allocated Cost of Service Study (ACOS).

Assets (Accounts)	Allocator for Demand Component of Primary Distribution	Allocator for Demand Component of Secondary Distribution
Substations- Equipment, Structures, Land (#360, #361, #362)		
Network	NCP-Primary-Network	N/A (Note A)
Non-Network	NCP-Primary	N/A (Note A)
Poles, Towers, Fixtures (#364) and OH Conductors (#365)		
	NCP-Primary-NonNetwork	NCP-Secondary-NonNetwork
UG Conduits (#366); UG Conductors (#367)		
Radial	NCP-Primary-Radial	NCP-Secondary-Radial
Network	NCP-Primary-Network	NCP-Secondary-Network
Underground Residential Development (URD)	NCP-Primary-URD	N/A (Note B)
Line Transformers (#368)		
OH (368.1)	NCP-Primary-NonNetwork	NCP-Secondary-Xfmr
UG-Radial (368.3)	N/A (Note C)	NCP-Secondary-Radial-Xfmr
UG-Network (368.5)	N/A (Note C)	NCP-Secondary-Network
UG-URD (368.7)	N/A (Note C)	NCP-Secondary-URD
Note A- Distribution Substations are 100% Primary distribution.		
Note B- Secondary distribution URD UG Conduits and UG Conductors are 100% Customer-related		
Note C- All UG (Radial, Network, URD) Transformers) are 100% Secondary distribution.		

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Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

OVERVIEW

To develop the demand allocators, hourly loads by rate class were obtained for each of the fifteen years 2005-2019. This information is developed and used by the Company to develop its rates for Transmission service. Class contributions are determined from a combination of load profiles (RS, RH, RA,GS, portions of GM and GMH and Lighting classes) and 100% metered loads (most of GM and GMH and all of GL, GLH, L and HVPS). The class load values were developed at the Transmission level and exclude non-retail loads.

The annual load factor was developed for each rate class, computed as follows:

$$\text{Class NCP Load Factor} = \text{Class Annual MWh} / (\text{Class Annual Peak} \times 8760 \text{ or } 8784 \text{ hours})$$

For each rate class the average of the eight annual load factors, i.e., the *average annual load factor*, was computed.

In addition, for each class, metered kWh deliveries for the FPFTY, which are normalized kWh, were multiplied by the appropriate loss factor, to determine the *normalized class kWh at the Transmission level*.

NCP ALLOCATOR

This allocator measures each class' annual peak on the Transmission system regardless of when it occurred. The value for each rate class was computed by multiplying the *average load factor* for the class by the *normalized class kWh at the Transmission level*. All customer loads are included. This allocator is the starting point for development of the other NCP allocators, although is not used as an allocator in the ACOS.

PRIMARY DISTRIBUTION SYSTEM ALLOCATORS

NCP-Primary

This allocator measures each class' annual peak on the Primary Distribution system. The allocator is developed by eliminating, from the NCP value for each class, the contribution

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Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

of customers taking service at Sub-Transmission voltage. Therefore, the HVPS allocator value is zero, because all HVPS customers take service at Sub-Transmission voltage. GL is the only other class with Sub-Transmission customers (past rate L customers have been migrated to HVPS); the portions of the NCP due to customers taking service at Sub-Transmission voltage are eliminated. For all other classes, the values are the same as the NCP values.

NCP-Primary-Network

This allocator measures each class' annual peak on the UG Network portion of the Primary Distribution system. Annual kWh, Billed demand and contribution to the 2016 Network peak was obtained for each customer; these were summed by rate class.

NCP-Primary-NonNetwork

This allocator measures each class' annual peak on the Non-Network portion of the Primary Distribution system. It is computed by subtracting NCP-Primary-Network values from NCP-Primary values, by class.

NCP-Primary-URD

This allocator measures each class' annual peak on the URD portion of the Primary Distribution system. Only the Residential classes (RS, RH, RA) are served by the URD system. URD customers were estimated to be responsible for 11.28% of their respective class NCPs.

NCP-Primary-Radial

This allocator measures each class' annual peak on the Radial portion of the Primary Distribution system. The Radial portion excludes the UG Network; it also excludes an estimated 97.5% of Residential customers. The allocator is computed by subtracting from the NCP-Primary value for each rate class, the NCP-Primary-Network value and and 97.5% of the NCP-Primary-Residential value.

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Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

SECONDARY DISTRIBUTION SYSTEM ALLOCATORS

NCP-Secondary

This allocator measures each class' annual peak on the Secondary Distribution system. The allocator is developed by eliminating, from the NCP-Primary value for each class, the contribution of customers taking service at Primary voltage. Classes with Primary voltage customers are L, GL and GLH. For all other classes, the values are the same as for NCP-Primary (some GM and GMH customers take service at Primary voltage but the loads are very small and were not considered).

NCP-Secondary-Xfmr

This allocator measures the portion of each class' annual peak on the Secondary Distribution system above the Peak Load Carrying Capability (PLCC) of the OH Transformer Minimum System. The PLCC is equal to the number of OH transformers times the capacity (in kVA) of the minimum size transformer, at a power factor of 80%. The total capacity of this system is approximately 3.2 kW per customer; therefore in computing the allocator, peak demands above 3.2 kW per customer are deducted from the NCP-Secondary allocator for each class.

NCP-Secondary-Network

This allocator measures each class' annual peak on the UG Network portion of the Secondary Distribution system. It is the same as the NCP-Primary-Network allocator, except the demands of Network customers taking service at Primary voltage are removed.

NCP-Secondary-Non-Network

This allocator measures each class' annual peak on the Non-Network portion of the Secondary Distribution system. It is computed by subtracting NCP-Secondary-Network values from NCP-Secondary values, by class.

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Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

NCP-Secondary-URD

This allocator measures each class' annual peak on the URD portion of the Secondary Distribution system. All URD customers are served at Secondary voltages, therefore the values are the same as for NCP-Primary-URD.

NCP-Secondary-Radial

This allocator measures each class' annual peak on the Radial portion of the Secondary Distribution system. The Radial portion excludes the UG Network; it also excludes an estimated 97.5% of Residential customers. The allocator is computed by subtracting from the NCP-Secondary value for each rate class, the NCP-Secondary-Network value and 97.5% of the NCP-Secondary-Residential value.

NCP-Secondary-Radial-Xfmr

This allocator measures the portion of each class' annual peak on the Radial portion of the Secondary Distribution system above the Peak Load Carrying Capability (PLCC) of the OH Transformer Minimum System. The PLCC is equal to the number of Radial transformers times the capacity (in kVA) of the minimum size transformer, at a power factor of 80%. The total capacity of this system is approximately 0.2 kW per customer; therefore in computing the allocator, peak demands above 0.2 kW per customer are deducted from the NCP-Secondary-Radial allocator for each class.

1CP ALLOCATOR

This allocator measures each class' contribution to the system peak for the year. The 1CP allocator is not used in the ACOS. It was developed based on average load factors over an eight-year period, computed as follows:

$$\text{Class 1CP Load Factor} = \text{Class Annual MWh} / \text{Class Contribution to Annual System Peak X} \\ \text{8760 or 8784 hours)}$$

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Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
			Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	
1	ICP	2019	2,611.7	1,099.6	54.0	14.7	18.4	152.4	402.5	9.3	31.8
2		2018	2,756.5	1,121.0	54.2	14.9	20.8	136.4	491.0	7.4	41.5
3		2017	2,662.3	1,056.6	49.3	13.8	19.3	115.6	476.9	6.6	38.4
4		2016	2,749.5	1,040.0	51.5	13.6	22.3	130.5	495.1	6.4	39.2
5		2015	2,688.4	1,104.8	52.7	13.7	19.2	123.7	440.0	6.3	38.6
6		2014	2,638.1	945.0	46.0	11.4	17.2	121.7	471.2	7.5	40.0
7		2013	2,909.1	1,136.0	55.3	13.9	17.6	126.9	482.3	8.2	42.3
8		2012	3,051.0	1,144.2	55.2	14.3	18.8	136.8	509.1	8.2	45.2
9		2011	3,008.2	1,272.6	61.3	16.2	17.8	128.9	476.0	8.3	44.5
10		2010	2,885.6	1,053.8	53.2	13.4	20.9	154.3	538.3	7.9	42.4
11		2009	2,711.3	951.0	49.5	12.8	17.9	154.5	512.4	8.5	40.4
12		2008	2,818.6	1,097.0	55.2	14.2	17.3	182.7	478.7	12.3	38.0
13		2007	2,882.2	1,145.7	53.8	14.6	18.8	178.1	511.0	10.0	40.7
14		2006	3,049.1	1,168.6	48.0	13.2	21.8	166.2	565.1	9.2	43.0
15		2005	2,880.6	1,130.2	50.6	13.2	19.6	149.9	509.7	8.8	41.3
16	LF ICP	2019	57.78%	39.72%	86.62%	50.22%	61.30%	52.59%	62.80%	67.06%	77.65%
17	LF ICP	2018	57.48%	41.16%	89.68%	50.61%	56.50%	50.52%	57.19%	65.87%	68.09%
18	LF ICP	2017	57.36%	40.12%	86.92%	48.94%	57.91%	51.63%	58.76%	67.25%	71.56%
19	LF ICP	2016	57.19%	43.90%	84.92%	49.79%	52.77%	48.87%	56.22%	75.46%	71.58%
20	LF ICP	2015	59.72%	40.55%	85.96%	47.05%	60.07%	55.02%	62.64%	82.44%	75.44%
21	LF ICP	2014	62.35%	46.73%	105.01%	54.74%	64.02%	55.87%	58.21%	77.16%	74.70%
22	LF ICP	2013	57.70%	39.47%	83.41%	43.65%	61.76%	54.65%	56.29%	70.09%	70.46%
23	LF ICP	2012	56.30%	40.90%	76.45%	43.27%	57.61%	51.50%	53.54%	64.94%	65.29%
24	LF ICP	2011	56.50%	37.05%	73.22%	39.87%	61.59%	55.30%	57.35%	69.17%	68.21%
25	LF ICP	2010	59.02%	45.58%	87.63%	49.06%	52.51%	48.60%	50.77%	76.26%	73.67%
26	LF ICP	2009	58.58%	45.71%	89.42%	45.59%	56.58%	50.07%	51.34%	75.00%	74.02%
27	LF ICP	2008	58.87%	40.66%	79.77%	40.32%	59.75%	52.81%	53.43%	73.96%	74.78%
28	LF ICP	2007	59.15%	41.36%	81.30%	40.11%	58.29%	53.81%	53.92%	77.12%	75.49%
29	LF ICP	2006	54.34%	38.54%	81.06%	40.69%	49.31%	49.31%	49.31%	69.34%	69.34%
30	LF ICP	2005	58.49%	41.61%	82.20%	40.60%	55.32%	55.32%	55.32%	76.38%	76.38%
31	LF ICP	Average	58.06%	41.54%	84.90%	45.63%	57.68%	52.39%	55.80%	72.50%	72.44%
32	Normalized kWh at Tx	13,105,709	13,105,709	3,770,461	437,488	65,907	110,251	671,651	2,317,488	63,920	198,707
33	ICP	Allocator	2,609.4	1,036.2	58.8	16.5	21.8	146.3	474.1	10.1	31.3

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Demand Allocators-Calculations

Line	Allocator	Total	GL	GLH	L	HVPS	SE	SL	UMS	
			Sec-Pri-SubT	Sec-Pri	Sec-Pri	SubT	Secondary	Secondary	Secondary	
1	ICP	2019	2,611.7	446.5	59.1	131.8	189.1	0.0	0.0	2.5
2		2018	2,756.5	485.5	59.2	169.9	152.3	0.0	0.0	2.5
3		2017	2,662.3	480.5	73.2	168.4	161.2	0.0	0.0	2.4
4		2016	2,749.5	527.1	75.2	178.4	167.4	0.0	0.0	2.7
5		2015	2,688.4	484.8	80.2	155.1	166.8	0.0	0.0	2.6
6		2014	2,638.1	521.9	84.6	169.9	199.1	0.0	0.0	2.6
7		2013	2,909.1	536.0	88.5	177.6	222.2	0.0	0.0	2.4
8		2012	3,051.0	562.3	92.3	182.8	278.9	0.0	0.0	2.8
9		2011	3,008.2	557.3	95.0	188.1	139.6	0.0	0.0	2.8
10		2010	2,885.6	571.0	95.4	179.4	153.1	0.0	0.0	2.8
11		2009	2,711.3	555.2	92.4	171.4	142.4	0.0	0.0	2.8
12		2008	2,818.6	525.3	90.0	185.3	119.6	0.0	0.0	3.0
13		2007	2,882.2	525.1	90.6	181.3	109.4	0.0	0.0	3.1
14		2006	3,049.1	544.7	93.9	177.2	196.7	0.0	0.0	1.3
15		2005	2,880.6	528.0	90.2	160.2	177.6	0.0	0.0	1.3
16	LF ICP	2019	57.78%	72.71%	71.79%	75.22%	88.51%			100.39%
17	LF ICP	2018	57.48%	69.07%	77.42%	76.00%	100.38%			98.60%
18	LF ICP	2017	57.36%	68.79%	65.02%	72.72%	99.74%			102.14%
19	LF ICP	2016	57.19%	65.28%	66.98%	69.20%	90.38%			99.16%
20	LF ICP	2015	59.72%	70.92%	69.44%	81.73%	108.19%			101.71%
21	LF ICP	2014	62.35%	67.14%	69.46%	74.56%	107.66%			101.99%
22	LF ICP	2013	57.70%	66.63%	67.79%	73.14%	105.30%			108.57%
23	LF ICP	2012	56.30%	64.58%	65.54%	73.35%	87.87%			93.28%
24	LF ICP	2011	56.50%	66.90%	66.18%	73.25%	144.83%			94.49%
25	LF ICP	2010	59.02%	66.52%	68.32%	77.21%	117.99%			99.56%
26	LF ICP	2009	58.58%	66.70%	68.88%	73.38%	102.99%			101.40%
27	LF ICP	2008	58.87%	72.23%	71.71%	78.40%	136.70%			102.40%
28	LF ICP	2007	59.15%	71.41%	71.65%	78.23%	153.56%			104.24%
29	LF ICP	2006	54.34%	68.54%	66.94%	74.56%	90.14%			101.20%
30	LF ICP	2005	58.49%	71.97%	71.49%	90.57%	86.90%			110.41%
31	LF ICP	Average	58.06%	68.63%	69.24%	76.10%	108.08%			101.30%
32	Normalized kWh at Tx	13,105,709	13,105,709	2,799,830	344,605	1,018,252	1,225,522	26,985	31,458	23,184
33	ICP	Allocator	2,609.4	465.8	56.8	152.7	136.4	-	-	2.6

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Demand Allocators-Calculations

Line	Allocator	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
			Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	
34											
35	NCP- Tx Level	2019	3,034.9	1,205.8	166.0	16.5	19.7	158.7	432.3	15.1	52.7
36		2018	3,184.9	1,242.3	154.1	16.5	22.6	137.6	506.3	12.6	62.5
37		2017	3,008.2	1,155.8	136.4	15.1	28.2	119.3	495.2	10.5	58.1
38		2016	3,085.3	1,178.4	130.6	15.3	22.3	130.6	499.7	12.9	56.0
39		2015	3,166.1	1,183.8	158.0	14.5	25.4	131.6	475.0	15.3	61.5
40		2014	3,119.5	1,083.5	157.6	13.0	20.8	123.0	475.8	15.0	65.1
41		2013	3,293.6	1,225.6	127.4	14.8	19.1	131.3	499.5	11.7	57.6
42		2012	3,487.2	1,328.0	110.1	16.6	19.2	137.4	511.4	11.1	50.3
43		2011	3,542.9	1,325.2	129.1	16.7	20.1	145.8	534.0	12.2	56.4
44		2010	3,432.6	1,278.4	140.9	17.2	20.9	154.8	540.2	14.0	60.2
45		2009	3,208.9	1,108.5	153.7	14.5	20.9	157.9	524.4	16.9	60.1
46	2008	3,340.0	1,189.3	134.6	15.1	19.9	198.6	520.3	17.9	55.2	
47	2007	3,391.1	1,205.9	141.6	14.9	21.8	195.7	552.5	16.1	63.6	
48	2006	3,448.2	1,303.6	111.2	15.2	22.2	169.8	577.2	11.9	55.7	
49	2005	3,428.4	1,261.6	121.1	16.7	21.2	161.8	549.9	12.9	60.3	
50	LF NCP	2019	49.72%	36.22%	28.17%	44.76%	57.42%	50.48%	58.46%	41.13%	46.88%
51	LF NCP	2018	49.75%	37.14%	31.54%	45.76%	51.85%	50.07%	55.45%	38.40%	45.21%
52	LF NCP	2017	50.77%	36.68%	31.42%	44.62%	39.71%	50.06%	56.59%	41.98%	47.35%
53	LF NCP	2016	50.97%	38.74%	33.51%	44.49%	52.75%	48.82%	55.71%	37.25%	50.18%
54	LF NCP	2015	50.71%	37.84%	28.66%	44.53%	45.34%	51.70%	58.02%	34.00%	47.41%
55	LF NCP	2014	52.73%	40.76%	30.65%	48.01%	52.81%	55.30%	57.65%	38.72%	45.87%
56	LF NCP	2013	50.96%	36.59%	36.17%	41.02%	56.92%	52.78%	54.35%	49.06%	51.74%
57	LF NCP	2012	49.26%	35.24%	38.32%	37.29%	56.41%	51.26%	53.29%	48.22%	58.68%
58	LF NCP	2011	47.98%	35.58%	34.76%	38.53%	54.33%	48.90%	51.12%	46.76%	53.83%
59	LF NCP	2010	49.62%	37.57%	33.06%	38.10%	52.34%	48.44%	50.60%	42.68%	51.88%
60	LF NCP	2009	49.50%	39.22%	28.80%	40.43%	48.45%	49.01%	50.16%	37.81%	49.82%
61	LF NCP	2008	49.68%	37.51%	32.71%	37.86%	51.98%	48.57%	49.16%	50.91%	51.47%
62	LF NCP	2007	50.27%	39.29%	30.90%	39.17%	50.25%	48.96%	49.87%	47.94%	48.30%
63	LF NCP	2006	48.05%	34.55%	34.99%	35.24%	48.27%	48.27%	48.27%	53.56%	53.56%
64	LF NCP	2005	49.15%	37.28%	34.36%	32.09%	51.28%	51.28%	51.28%	52.25%	52.25%
65	LF NCP	Average	49.94%	37.35%	32.53%	40.79%	51.34%	50.26%	53.33%	44.04%	50.30%
66	NCP- Tx Level	Allocator	3,042.9	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	GL Sec-Pri-SubT	GLH Sec-Pri	L Sec-Pri	HVPS SubT	SE Secondary	SL Secondary	UMS Secondary	
34										
35	NCP- Tx Level	2019	3,034.9	496.5	78.2	139.4	236.0	7.4	8.0	2.6
36		2018	3,184.9	508.6	84.3	177.9	241.2	7.4	8.2	2.7
37		2017	3,008.2	493.8	86.0	172.4	219.1	7.4	8.2	2.7
38		2016	3,085.3	531.6	90.7	181.1	218.0	7.1	8.2	2.8
39		2015	3,166.1	524.8	98.7	174.3	284.6	7.4	8.3	2.8
40		2014	3,119.5	531.3	104.3	174.8	331.8	11.8	8.8	2.8
41		2013	3,293.6	559.1	98.2	184.9	341.3	11.9	8.3	3.0
42		2012	3,487.2	592.2	96.9	191.2	397.3	12.9	9.3	3.3
43		2011	3,542.9	619.1	103.6	203.5	351.9	13.2	8.8	3.2
44		2010	3,432.6	596.7	106.3	200.5	276.1	13.7	9.3	3.4
45		2009	3,208.9	587.3	107.4	184.6	252.2	7.9	9.2	3.5
46	2008	3,340.0	585.6	105.3	204.5	266.8	13.1	9.8	3.8	
47	2007	3,391.1	575.0	110.6	206.9	265.6	7.8	9.2	4.1	
48	2006	3,448.2	585.5	98.4	200.8	272.7	13.3	9.0	1.6	
49	2005	3,428.4	583.6	101.8	226.3	284.9	15.4	9.2	1.7	
50	LF NCP	2019	49.72%	65.39%	54.32%	71.17%	70.92%	42.19%	45.59%	94.82%
51	LF NCP	2018	49.75%	65.94%	54.31%	72.58%	63.37%	42.20%	45.28%	92.01%
52	LF NCP	2017	50.77%	66.94%	55.30%	71.04%	73.39%	40.45%	45.64%	91.88%
53	LF NCP	2016	50.97%	64.72%	55.51%	68.20%	69.37%	41.72%	45.55%	94.94%
54	LF NCP	2015	50.71%	65.52%	56.39%	72.71%	63.40%	42.24%	45.49%	91.94%
55	LF NCP	2014	52.73%	65.95%	56.33%	72.47%	64.60%	26.44%	43.41%	92.05%
56	LF NCP	2013	50.96%	63.88%	61.13%	70.27%	68.56%	26.60%	46.36%	88.17%
57	LF NCP	2012	49.26%	61.32%	62.44%	70.14%	61.68%	24.96%	42.76%	80.40%
58	LF NCP	2011	47.98%	60.22%	60.65%	67.69%	57.45%	26.05%	44.90%	83.08%
59	LF NCP	2010	49.62%	63.65%	61.32%	69.08%	65.40%	17.19%	43.45%	81.47%
60	LF NCP	2009	49.50%	63.06%	59.25%	68.13%	58.16%	43.78%	43.81%	80.32%
61	LF NCP	2008	49.68%	64.79%	61.23%	71.05%	61.26%	26.20%	41.01%	80.32%
62	LF NCP	2007	50.27%	65.22%	58.73%	68.55%	63.27%	44.89%	44.80%	78.20%
63	LF NCP	2006	48.05%	63.77%	63.92%	65.81%	65.01%	25.91%	45.96%	82.07%
64	LF NCP	2005	49.15%	65.11%	63.32%	64.10%	54.19%	27.72%	44.47%	81.47%
65	LF NCP	Average	49.94%	64.36%	58.95%	69.53%	64.00%	33.23%	44.57%	86.21%
66	NCP- Tx Level	Allocator	3,042.9	496.6	66.7	167.2	232.8	9.3	8.1	3.1

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	RS Secondary	RH Secondary	RA Secondary	GS Secondary	GM<25 Secondary	GM>25 Secondary	GMH<25 Secondary	GMH>25 Secondary	
67											
68	NCP- Primary	Allocator	2,807.5	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
69	<i>From Downtown tab</i>										
70	NCP-Prim-Network	Allocator	72.9				0.1	2.0	11.5	0.3	1.5
71											
72	NCP- Prim-NonNetwork	Allocator	2,734.5	1,152.5	153.5	18.4	24.4	150.5	484.6	16.3	43.6
73											
74	NCP-Prim-URD										
75	NCP- Primary		1,324.4	1,152.5	153.5	18.4					
76	URD % of total	Average		11.28%	11.28%	11.28%					
77	NCP-Prim-URD	Allocator	149.4	130.0	17.3	2.1					
78				97.50%	of Residential does not use UG-Radial						
79	NCP- Primary	Line 75	2,807.5	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
80	NCP- Primary Residential	97.5%	(1,291.3)	(1,123.7)	(149.7)	(18.0)					
81	NCP-Prim-Network	Subtract	(72.9)	-	-	-	(0.1)	(2.0)	(11.5)	(0.3)	(1.5)
82	NCP-Prim-Radial	Allocator	1,443.2	28.8	3.8	0.5	24.4	150.5	484.6	16.3	43.6
83											
84	NCP-Secondary	Allocator	2,721.1	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
85											
86	NCP-Sec-PLCC	Subtract	1,920.2	1,578.1	127.0	18.8	78.8	63.4	21.0	7.7	1.9
87	NCP-Sec-Xfmr	Allocator	1,296.0	-	26.5	-	-	89.1	475.0	8.8	43.2
88											
89	NCP-Sec-Network	Allocator	72.9	-	-	-	0.1	2.0	11.5	0.3	1.5
90											
91	NCP-Sec-NonNetwork	Allocator	2,648.1	1,152.5	153.5	18.4	24.4	150.5	484.6	16.3	43.6
92											
93	NCP-Sec-URD	Allocator	149.4	130.0	17.3	2.1	-	-	-	-	-
94											
95	NCP-Sec-Radial										
96	NCP-Secondary	Line 84	2,721.1	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
97	NCP- Secondary Residential	97.5%	(1,291.3)	(1,123.7)	(149.7)	(18.0)					
98	NCP-Sec-Network	Subtract	(72.9)	-	-	-	(0.1)	(2.0)	(11.5)	(0.3)	(1.5)
99	NCP-Sec-Radial	Allocator	1,356.8	28.8	3.8	0.5	24.4	150.5	484.6	16.3	43.6

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator		Total	GL Sec-Pri-SubT	GLH Sec-Pri	L Sec-Pri	HVPS SubT	SE Secondary	SL Secondary	UMS Secondary
67										
68	NCP- Primary	Allocator	2,807.5	494.0	66.7	167.2		9.3	8.1	3.1
69	<i>From Downtown tab</i>									
70	NCP-Prim-Network	Allocator	72.9	37.4	15.0	5.1			-	0.0
71										
72	NCP- Prim-NonNetwork	Allocator	2,734.5	456.6	51.7	162.1		9.3	8.1	3.0
73										
74	NCP-Prim-URD									
75	NCP- Primary		1,324.4							
76	URD % of total	Average								
77	NCP-Prim-URD	Allocator	149.4							
78										
79	NCP- Primary	Line 75	2,807.5	494.0	66.7	167.2	-	9.3	8.1	3.1
80	NCP- Primary Residential	97.5%	(1,291.3)							
81	NCP-Prim-Network	Subtract	(72.9)	(37.4)	(15.0)	(5.1)	-	-	-	(0.0)
82	NCP-Prim-Radial	Allocator	1,443.2	456.6	51.7	162.1	-	9.3	8.1	3.0
83										
84	NCP-Secondary	Allocator	2,721.1	459.2	63.6	118.6		9.3	8.1	3.1
85										
86	NCP-Sec-PLCC	Subtract	1,920.2	2.2	0.2	0.1	-	0.0	3.1	17.9
87	NCP-Sec-Xfmr	Allocator	1,296.0	457.1	63.4	118.6	-	9.3	5.0	-
88										
89	NCP-Sec-Network	Allocator	72.9	37.4	15.0	5.1	-	-	-	0.0
90										
91	NCP-Sec-NonNetwork	Allocator	2,648.1	421.8	48.6	113.5	-	9.3	8.1	3.0
92										
93	NCP-Sec-URD	Allocator	149.4	-	-	-	-	-	-	-
94										
95	NCP-Sec-Radial									
96	NCP-Secondary	Line 84	2,721.1	459.2	63.6	118.6	-	9.3	8.1	3.1
97	NCP- Secondary Residential	97.5%	(1,291.3)							
98	NCP-Sec-Network	Subtract	(72.9)	(37.4)	(15.0)	(5.1)	-	-	-	(0.0)
99	NCP-Sec-Radial	Allocator	1,356.8	421.8	48.6	113.5	-	9.3	8.1	3.0

Duquesne Light Company

FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022

Class Allocated Cost of Service Study (ACOS)

Demand Allocators-Calculations

Line	Allocator		Total	RS Secondary	RH Secondary	RA Secondary	GS Secondary	GM<25 Secondary	GM>25 Secondary	GMH<25 Secondary	GMH>25 Secondary
100											
101	NCP-Sec-Radial	Line 99	1,356.8	28.8	3.8	0.5	24.4	150.5	484.6	16.3	43.6
102	NCP-Sec-Radial-PLCC	Subtract	(116.5)	(94.8)	(7.6)	(1.1)	(5.2)	(4.2)	(1.4)	(0.5)	(0.1)
103	NCP-Sec-Radial-Xfmr	Allocator	1,310.8	-	-	-	19.2	146.4	483.2	15.8	43.5
104	<i>From Downtown tab</i>										
105	Network Customers	Allocator	794				162	278	171	81	36
106	Adjust for Load						93.46	44.01	4.30	39.61	4.60
107	Net Cust- Xfmr	Allocator	121.7				1.73	6.32	39.72	2.04	7.83
108											
106	MWh- Tx Level	2019	13,218	3,826	410	65	99	702	2,214	55	216
107		2018	13,880	4,042	426	66	103	603	2,459	43	247
108		2017	13,378	3,713	375	59	98	523	2,455	39	241
109		2016	13,812	4,010	384	60	103	560	2,445	42	247
107		2015	14,064	3,924	397	57	101	596	2,414	45	255
108		2014	14,409	3,869	423	55	96	596	2,403	51	262
109		2013	14,703	3,928	404	53	95	607	2,378	50	261
110		2012	15,088	4,110	370	54	95	619	2,394	47	259
111		2011	14,890	4,130	393	56	96	625	2,391	50	266
112		2010	14,919	4,207	408	58	96	657	2,394	52	273
113		2009	13,915	3,808	388	51	89	678	2,304	56	262
114		2008	14,575	3,918	387	50	91	848	2,247	80	249
115		2007	14,934	4,151	383	51	96	839	2,414	68	269
116		2006	14,514	3,945	341	47	94	718	2,441	56	261
117		2005	14,761	4,120	365	47	95	727	2,470	59	276
118			14,337	3,980	390	55	96	660	2,388	53	256
119	Average		14,337	3,980	390	55	96	660	2,388	53	256
120			100.000%	27.762%	2.722%	0.386%	0.673%	4.602%	16.658%	0.369%	1.788%
121	Normalized kWh at Meter	12,058,025	12,058,025	3,436,013	398,682	60,061	100,471	612,074	2,111,922	58,250	181,082
122	Check=	-	-	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973
123	Normalized kWh at Tx Level	Allocator	13,105,709	3,770,461	437,488	65,907	110,251	671,651	2,317,488	63,920	198,707
124			100.000%	28.770%	3.338%	0.503%	0.841%	5.125%	17.683%	0.488%	1.516%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator		Total	GL Sec-Pri-SubT	GLH Sec-Pri	L Sec-Pri	HVPS SubT	SE Secondary	SL Secondary	UMS Secondary
100										
101	NCP-Sec-Radial	Line 99	1,356.8	421.8	48.6	113.5	-	9.3	8.1	3.0
102	NCP-Sec-Radial-PLCC	Subtract	(116.5)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(1.2)
103	NCP-Sec-Radial-Xfmr	Allocator	1,310.8	421.7	48.6	113.5	-	9.3	7.9	1.9
104	<i>From Downtown tab</i>									
105	Network Customers	Allocator	794	52	11	1				2
106	Adjust for Load			1.00	1.00	1.00				121.83
107	Net Cust- Xfmr	Allocator	121.7	52.00	11.00	1.00				0.02
108										
106	MWh- Tx Level									
107		2019	13,218	2,844	372	869	1,466	27	32	22
108		2018	13,880	2,938	401	1,131	1,339	27	32	21
109		2017	13,378	2,896	417	1,073	1,409	26	33	21
107		2016	13,812	3,022	442	1,085	1,329	26	33	23
108		2015	14,064	3,012	488	1,110	1,581	27	33	23
109		2014	14,409	3,069	515	1,110	1,878	27	33	23
110		2013	14,703	3,129	526	1,138	2,050	28	34	23
111		2012	15,088	3,190	531	1,178	2,153	28	35	23
112		2011	14,890	3,266	551	1,207	1,771	30	35	24
113		2010	14,919	3,327	571	1,213	1,582	21	35	24
114		2009	13,915	3,244	558	1,102	1,285	30	35	25
115		2008	14,575	3,333	567	1,276	1,436	30	35	27
116		2007	14,934	3,285	569	1,242	1,472	30	36	28
117		2006	14,514	3,271	551	1,158	1,553	30	36	12
118		2005	14,761	3,329	565	1,271	1,352	37	36	12
118			14,337	3,144	508	1,144	1,577	28	34	22
119	Average		14,337	3,144	508	1,144	1,577	28	34	22
120			100.000%	21.926%	3.544%	7.980%	10.999%	0.199%	0.239%	0.154%
121	Normalized kWh at Meter	12,058,025	12,058,025	2,559,511	314,530	937,897	1,213,147	24,592	28,667	21,127
122	Check=		-				1.0102	1.0973	1.0973	1.0973
123	Normalized kWh at Tx Level	Allocator	13,105,709	2,799,830	344,605	1,018,252	1,225,522	26,985	31,458	23,184
124			100.000%	21.363%	2.629%	7.770%	9.351%	0.206%	0.240%	0.177%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-PLCC

Line	Allocator	Min. Size Capacity per Customer	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<2 5	GMH>2 5	GL	GLH	L	HVPS	SE	SL	UMS
				Secondary	Secondary	Second-ary	Second-ary	Second-ary	Second-ary	Second-ary	Second-ary	Sec-Pri-SubT	Sec-Pri	Sec-Pri	SubT	Second-ary	Second-ary	Second-ary
2	Avg-Cust-Rad		556,147	452,611	36,417	5,402	24,774	19,928	6,601	2,426	606	684	77	19	9	1	964	5,628
3	Minimum size capacity-PLCC	0.209	116.5	94.8	7.6	1.1	5.2	4.2	1.4	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.2	1.2
4																		
5	OH Transformers																	
6	Avg-Cust-NonNet		603,555	496,018	39,909	5,920	24,774	19,928	6,601	2,426	606	684	77	19	-	1	964	5,628
7	Minimum size capacity-PLCC	3.182	1,920.2	1,578.1	127.0	18.8	78.8	63.4	21.0	7.7	1.9	2.2	0.2	0.1	-	0.0	3.1	17.9
8																		
9				OH	Radial													
10	Number of Transformers			96,012	5,823													
11	Capacity of Minimum size- kVA			25	25													
12	Power factor- estimated			80.0%	80.0%													
13	Installed Transformer capacity with Minimm size			1,920,240	116,460													
14	Number of customers			603,555	556,147													
15	Minimum size capacity per customer			3.182	0.209													
16																		

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Revenue and Physical Allocators (Fully Projected Future Test Year)

			Distribution Base Revenue		Transmission	Generation	Total Revenue			
Line	Rate Class	Customers	Distribution kWh	POLR kWh	Total Distribution Base Revenue	Distribution Base Revenue	Distribution Other Revenue	Transmission Revenue	Supply Revenue	Total Revenue
		Average	kWh	kWh	\$	\$	\$	\$	\$	\$
1	RS	496,018	3,436,012,580	2,462,883,068	292,160,106	281,363,268	10,796,839	47,920,726	137,809,023	477,889,855
2	RH	39,909	398,681,994	338,777,811	28,035,943	26,227,568	1,808,375	2,837,324	18,773,775	49,647,042
3	RA	5,920	60,060,581	46,104,014	3,229,634	3,085,336	144,298	691,167	2,569,649	6,490,451
4	GS	24,936	100,471,491	74,163,814	11,674,531	11,103,561	570,969	797,643	4,108,674	16,580,848
5	GM<25	20,206	612,074,114	333,702,452	33,159,838	31,936,603	1,223,235	5,091,114	18,524,169	56,775,121
6	GM>25	6,772	2,111,921,912	570,837,570	69,471,863	65,982,505	3,489,358	6,646,098	31,677,694	107,795,656
7	GMH<25	2,507	58,250,231	35,969,683	3,601,523	3,412,093	189,430	368,986	1,989,181	5,959,690
8	GMH>25	642	181,081,549	45,209,383	5,889,536	5,878,378	11,158	467,368	2,496,283	8,853,187
9	GL	736	2,559,510,775	125,035,488	64,407,436	62,515,502	1,891,934	1,420,441	6,930,125	72,758,002
10	GLH	88	314,529,656	35,001,437	7,191,583	7,370,247	(178,664)	348,812	1,939,964	9,480,359
11	L	20	937,896,579	0	18,666,789	18,272,393	394,396	0	0	18,666,789
12	HVPS	9	1,213,146,604	0	323,733	265,162	58,571	0	0	323,733
13	SE	1	24,591,733	0	1,491,576	1,420,662	70,914	0	0	1,491,576
14	SL (below)	964	28,667,464	10,236,382	9,959,315	9,500,108	459,207	141	343,611	10,303,067
15	UMS	5,630	21,127,282	3,249,834	1,114,515	1,059,510	55,005	25,092	181,146	1,320,754
16	Total	604,358	12,058,024,546	4,081,170,936	550,377,921	529,392,895	20,985,026	66,614,912	227,343,295	844,336,129
17										
18										
19	AL	3	109,708	9,582	1,106	1,054	53	97	319	1,522
20	SM	174	25,004,964	8,031,018	9,422,276	8,974,314	447,962	0	269,807	9,692,083
21	SH	13	866,940	246,410	114,821	109,362	5,459	0	8,491	123,311
22	PAL	774	2,685,852	1,949,372	421,112	415,378	5,734	44	64,994	486,150
23		964	28,667,464	10,236,382	9,959,315	9,500,108	459,207	141	343,611	10,303,067

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Services Costs

Line	Rate Class	Customers	% Residential	% Commercial	Unit Cost	Total Cost
1	RS	496,018	100%		\$479.95	238,063,645
2	RH	39,909	100%		\$479.95	19,154,393
3	RA	5,920	100%		\$479.95	2,841,116
4	GS	24,936	90%	10%	\$487.34	12,152,329
5	GM<25	20,206		100%	\$553.86	11,191,494
6	GM>25	6,772		100%	\$553.86	3,750,744
7	GMH<25	2,507		100%	\$553.86	1,388,557
8	GMH>25	642		100%	\$553.86	355,335
9	GL	736		100%	\$553.86	407,869
10	GLH	88		100%	\$553.86	48,771
11	L	20				0
12	HVPS	9				0
13	SE	1				0
14	SL	964				0
15	UMS	5,630				0
16	Total	<u>604,358</u>				<u>289,354,253</u>

17						
18			Residential	Non-Residential		
19	Average Installed Cost		\$479.95	\$553.86	2020	
20						
21	Residential	Length- feet	Cost / Foot			
22	#4 triplex	100	0.3516		35.16	
23	Labor / Overhead				444.79	
24					<u>479.95</u>	
25						
26	Non-residential	Length- feet	Cost / Foot			
27	1/0 triplex	100	0.9343		93.43	
28	Labor / Overhead				460.43	
29					<u>553.86</u>	
30						

2020

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Meter Allocators

Line	Meter Type	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	GL	GLH	L	HVPS	SE	SL	UMS	
1	Meter Type		Single	Single	Single	Single	Blend	Poly	Blend	Poly	Poly	Poly	Poly	Poly	None	None	None	
2																		
3			Type					Meter Cost		AMI Cost		Meter Tech		Blend				
4	Poly																	
5	Single																	
6	Blend 80 Single / 20 Poly																	
7			6	2	3	4												
8	Allocators																	
9	Customers	604,358	496,018	39,909	5,920	24,936	20,206	6,772	2,507	642	736	88	20	9	1	964	5,630	
10	Meters Allocator	605,719	498,187	39,909	5,920	25,825	23,476	7,868	2,699	691	966	115	52	11				
11																		
12	Meter_Cost Each		\$125.37	\$125.37	\$125.37	\$125.37	\$481.51	\$1,906.09	\$481.51	\$1,906.09	\$1,906.09	\$1,906.09	\$1,906.09	\$1,906.09				
13	Meter_Cost Total Allocator	102,540	62,458	5,003	742	3,238	11,304	14,997	1,300	1,317	1,841	219	99	21				
14	Meter_Techs Allocator	123,555	62,458	5,003	742	3,238	13,565	29,994	1,560	2,634	3,683	438	198	42				
15																		
16	AMI Cost		\$58.66	\$58.66	\$58.66	\$58.66	\$254.94	\$439.93	\$254.94	\$439.93	\$439.93	\$439.93	\$439.93	\$439.93				
17	AMI Cost Allocator	44,371	29,226	2,341	347	1,515	5,985	3,461	688	304	425	51	23	5				
18																		
19			<u>Meter Single</u>		<u>Meter Poly</u>													
20			\$100.00		\$250.00													
21	Meter Cost		\$25.37		\$56.09													
22	Labor cost, loaded				\$1,000.00													
23	Socket				\$600.00													
24	CT / PT		<u>\$125.37</u>		<u>\$1,906.09</u>													
25	Total Costs																	
26																		
27	Labor hourly rate- unloaded	\$40.05		\$44.27														
28	Fringe	26.697%		26.697%														
29	Labor hourly rate- with fringe	\$50.74		\$56.09														
30	Labor hours	0.50		1.00														
31	Labor cost, loaded	\$25.37		\$56.09														

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Customer Records and Accounts Allocators

Line	Description	Allocator	Activity %	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
1	Account 901- Supervision											
2	Credit & Collection Supervision	Write-Offs	3,701,613	2,929,298	494,866	15,016	58,593	57,248	108,693	9,328	13,857	
3	Billing	Avg-Cust	5,941,641	4,876,512	392,360	58,198	245,154	198,655	66,578	24,648	6,307	
4	Customer Services- Inbound Calls	Calls_In	17,284	14,461	1,173	173	558	490	241	60	22	
5	Customer Services- Inbound Calls	Calls_In	80,233	67,130	5,446	804	2,589	2,273	1,119	278	101	
6	Credit & Collection (& Cash Mgt)	Write-Offs	4,605,371	3,644,494	615,689	18,682	72,898	71,225	135,231	11,606	17,240	
7	Field Services- Customer Care	Avg-Cust	403,762	331,382	26,663	3,955	16,659	13,500	4,524	1,675	429	
8			14,667,400	14,749,904	11,863,277	1,536,197	96,827	396,451	343,390	316,386	47,594	37,956
9	ALLOCATOR	Acct901903	100.00%	80.88%	10.47%	0.66%	2.70%	2.34%	2.16%	0.32%	0.26%	
10												
11	Calls_In (Inbound Calls)											
12	Trouble (Outages, Voltage)	Avg-Cust	14.0%	11.47%	0.92%	0.14%	0.58%	0.47%	0.16%	0.06%	0.01%	
13	Movers	Avg-Cust	12.8%	10.54%	0.85%	0.13%	0.53%	0.43%	0.14%	0.05%	0.01%	
14	General Business	Avg-Cust	35.4%	29.04%	2.34%	0.35%	1.46%	1.18%	0.40%	0.15%	0.04%	
15	Billing / Credit- Residential	Cust-Res	32.2%	29.50%	2.37%	0.35%	0.00%	0.00%	0.00%	0.00%	0.00%	
16	Billing / Credit- Commercial	Cust-NonRes	1.4%	0.00%	0.00%	0.00%	0.55%	0.45%	0.15%	0.06%	0.01%	
17	Verify Payment	Total_Rev	4.2%	2.38%	0.25%	0.03%	0.08%	0.28%	0.54%	0.03%	0.04%	
18			99.11%	100.00%	82.92%	6.73%	0.99%	3.20%	2.81%	1.38%	0.34%	0.12%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Customer Records and Accounts Allocators

Line	Description	Allocator	Activity %	GL	GLH	L	HVPS	SE	SL	UMS	
1	Account 901- Supervision										
2	Credit & Collection Supervision	Write-Offs	3,701,613	8,579	226	0	0				
3	Billing	Avg-Cust	5,941,641	7,240	866	197	88				
4	Customer Services- Inbound Calls	Calls_In	17,284	79	10	17	0				
5	Customer Services- Inbound Calls	Calls_In	80,233	367	47	77	2				
6	Credit & Collection (& Cash Mgt)	Write-Offs	4,605,371	10,674	281	0	0				
7	Field Services- Customer Care	Avg-Cust	403,762	492	59	13	6				
8			14,667,400	14,749,904	27,432	1,488	304	97	0	0	0
9	ALLOCATOR	Acct901903	100.00%	0.19%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10											
11	Calls_In (Inbound Calls)										
12	Trouble (Outages, Voltage)	Avg-Cust	14.0%	0.02%	0.00%	0.00%	0.00%				
13	Movers	Avg-Cust	12.8%	0.02%	0.00%	0.00%	0.00%				
14	General Business	Avg-Cust	35.4%	0.04%	0.01%	0.00%	0.00%				
15	Billing / Credit- Residential	Cust-Res	32.2%	0.00%	0.00%	0.00%	0.00%				
16	Billing / Credit- Commercial	Cust-NonRes	1.4%	0.02%	0.00%	0.00%	0.00%				
17	Verify Payment	Total_Rev	4.2%	0.36%	0.05%	0.09%	0.00%				
18			99.11%	100.00%	0.45%	0.06%	0.10%	0.00%	0.00%	0.00%	0.00%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022
Class Allocated Cost of Service Study (ACOS)
Write-Off Allocator

Line	Rate Class	Revenue FPFTY	Write-Offs, Net						Write-Offs, Net						Allocator Values- Weighted Average
			2015	2016	2017	2018	2019	2020	2015	2016	2017	2018	2019	2020	
1	RS	477,889,855	8,699,649	6,553,266	10,571,981	10,300,438	6,423,722	2,257,964	74.5%	79.5%	81.9%	81.7%	79.5%	72.7%	79.1%
2	RH	49,647,042	1,478,423	1,082,693	1,690,666	1,671,260	1,164,165	482,341	12.7%	13.1%	13.1%	13.3%	14.4%	15.5%	13.4%
3	RA	6,490,451	35,215	24,497	49,893	55,227	36,229	28,620	0.3%	0.3%	0.4%	0.4%	0.4%	0.9%	0.4%
4	GS	16,580,848	249,506	134,751	187,278	160,024	93,718	70,968	2.1%	1.6%	1.5%	1.3%	1.2%	2.3%	1.6%
5	GM<25	56,775,121	338,863	148,847	101,804	119,108	90,171	76,878	2.9%	1.8%	0.8%	0.9%	1.1%	2.5%	1.5%
6	GM>25	107,795,656	643,379	282,606	193,290	226,144	171,203	145,963	5.5%	3.4%	1.5%	1.8%	2.1%	4.7%	2.9%
7	GMH<25	5,959,690	63,142	(1,221)	21,053	13,317	38,836	7,558	0.5%	0.0%	0.2%	0.1%	0.5%	0.2%	0.3%
8	GMH>25	8,853,187	93,798	(1,813)	31,274	19,783	57,691	11,227	0.8%	0.0%	0.2%	0.2%	0.7%	0.4%	0.4%
9	GL	72,758,002	38,921	4,670	22,008	34,822	4,373	26,438	0.3%	0.1%	0.2%	0.3%	0.1%	0.9%	0.2%
10	GLH	9,480,359			3,454				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
11	L	18,666,789							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	HVPS	323,733							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13	SE	1,491,576							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	SL	10,303,067	42,393	13,505	133	268	1	43	0.4%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%
15	UMS	1,320,754	3	108	33,890	40	-	-	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.1%
16		844,336,129	11,683,292	8,241,909	12,903,270	12,603,885	8,080,109	3,108,001	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 202
Class Allocated Cost of Service Study (ACOS)
Customer Deposits

As of 12/31/2020

Line	Rate Class	Count	Deposits
1	RS	31,698	4,590,348
2	RH	3,351	574,358
3	RA	247	39,865
4	GS	1,764	455,002
5	GM<25	1,375	759,771
6	GM>25	277	835,441
7	GMH<25	173	70,427
8	GMH>25	27	75,844
9	GL	18	315,857
10	GLH		
11	L		
12	HVPS		
13	SE	1	250
14	SL	1	250
15	UMS		
16		<u>38,932</u>	<u>\$7,717,413</u>

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Revenue Allocation

Line	Account	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	Results at Present rates									
2	Revenue	568,382	302,360	29,361	3,346	11,964	33,959	71,588	3,692	6,083
3	Rate of Return	5.36%	5.40%	2.53%	3.34%	5.73%	6.90%	4.68%	5.52%	3.19%
4	Relative rate of return	1.00 x	1.01 x	0.47 x	0.62 x	1.07 x	1.29 x	0.87 x	1.03 x	0.60 x
5	Rate base	2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
6										
7	Revenue requirement, at full cost of service									
8	Increase (decrease) Revenue	85,760	39,021	8,187	882	1,372	2,414	16,199	543	2,141
9	Distribution revenue	550,379	292,161	28,036	3,230	11,675	33,160	69,472	3,602	5,890
10	% Increase (decrease) Dx	15.58%	13.36%	29.20%	27.31%	11.76%	7.28%	23.32%	15.07%	36.35%
11										
12	Place Within Band		In-Hi	Under	Under	In-Hi	In-Hi	In-Low	In-Hi	Under
13	Initial Increase	15.09%	15.03%	21.50%	21.50%	15.03%	15.03%	16.50%	15.03%	21.50%
14	Initial relative increase		0.96 x	1.38 x	1.38 x	0.96 x	0.96 x	1.06 x	0.96 x	1.38 x
15										
16	Results at Proposed revenue allocation									
17	Step 1- Tolerance band	85,762	43,912	6,028	694	1,755	4,984	11,463	541	1,266
18	Step 1- Over (short)	2								
19	Step 2- Judgmental	(4,097)	(4,097)			(180)				
20	Step 3- Re-allocate	4,095	2,097	288	33	84	238	547	26	60
21										
22	Present rate revenue- Dx	550,379	292,161	28,036	3,230	11,675	33,160	69,472	3,602	5,890
23	Other revenue	18,003	10,200	1,325	116	290	799	2,116	91	193
24	Increase (decrease)	85,760	41,912	6,316	728	1,658	5,222	12,010	567	1,327
25		654,142	344,272	35,677	4,073	13,623	39,181	83,598	4,260	7,410
26										
27	Expenses	396,013	221,128	24,587	2,613	8,537	21,406	48,246	2,501	4,504
28	GRT	37,918	19,956	2,068	236	790	2,271	4,846	247	430
29	Income tax	41,736	19,557	1,710	232	814	2,938	5,782	287	469
30	Net income	178,475	83,631	7,312	992	3,482	12,565	24,725	1,225	2,007
31	<i>Check</i>	178,475	1.009 x	0.473 x	0.623 x	1.069 x	1.289 x	0.874 x	1.030 x	0.595 x
32	Return at proposed revenue	7.84%	8.06%	6.56%	7.01%	8.37%	9.45%	6.94%	7.96%	5.98%
33										
34	Relative return	1.00 x	1.0277 x	0.84 x	0.89 x	1.07 x	1.21 x	0.88 x	1.016 x	0.76 x
35	Closer to unity?		FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
36	Progress		(221%)	69%	72%	2%	29%	9%	48%	41%
37	Proposed Increase (decrease)	15.58%	14.35%	22.53%	22.53%	14.21%	15.75%	17.29%	15.75%	22.53%
38	Relative Increase (decrease)	1.000 x	0.921 x	1.446 x	1.446 x	0.912 x	1.011 x	1.109 x	1.011 x	1.446 x
39										
40	Proposed Distribution	636,139	334,072	34,352	3,957	13,333	38,382	81,482	4,169	7,216

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year
Revenue Allocation

Line	Account	Total	GL	GLH	L	HVPS	SE	SL	UMS
1	Results at Present rates								
2	Revenue	568,382	66,275	7,402	19,306	325	1,530	10,037	1,153
3	Rate of Return	5.36%	6.16%	2.65%	5.23%	739%	11.50%	15.00%	2.37%
4	Relative rate of return	1.00 x	1.15 x	0.50 x	0.98 x	137.93 x	2.15 x	2.80 x	0.44 x
5	Rate base	2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
6									
7	Revenue requirement, at full cost of service								
8	Increase (decrease) Revenue	85,760	9,290	3,647	4,050	(307)	(225)	(1,871)	416
9	Distribution revenue	550,379	64,408	7,192	18,667	324	1,492	9,959	1,115
10	% Increase (decrease) Dx	15.58%	14.42%	50.71%	21.70%	(94.91%)	(15.10%)	(18.79%)	37.32%
11									
12	Place Within Band		In-Hi	Under	In-Low	Hi	Over	Over	Under
13	Initial Increase	15.09%	15.03%	21.50%	16.50%	-	5.00%	5.00%	21.50%
14	Initial relative increase		0.96 x	1.38 x	1.06 x	0.00 x	0.32 x	0.32 x	1.38 x
15									
16	Results at Proposed revenue allocation								
17	Step 1- Tolerance band	85,762	9,680	1,546	3,080	0	75	498	240
18	Step 1- Over (short)	2							
19	Step 2- Judgmental	(4,097)			180				
20	Step 3- Re-allocate	4,095	462	74	147	0	4	24	11
21									
22	Present rate revenue- Dx	550,379	64,408	7,192	18,667	324	1,492	9,959	1,115
23	Other revenue	18,003	1,867	210	640	1	38	77	39
24	Increase (decrease)	85,760	10,143	1,620	3,407	0	78	522	251
25		654,142	76,418	9,022	22,713	325	1,608	10,558	1,404
26									
27	Expenses	396,013	38,153	5,385	11,858	14	663	5,484	934
28	GRT	37,918	4,430	523	1,317	19	93	612	81
29	Income tax	41,736	6,413	590	1,808	55	161	846	74
30	Net income	178,475	27,422	2,524	7,731	237	690	3,617	315
31	<i>Check</i>	178,475	1.150 x	0.495 x	0.977 x	137.926 x	2.147 x	2.800 x	0.442 x
32	Return at proposed revenue	7.84%	8.02%	4.86%	7.36%	693%	11.79%	15.83%	5.60%
33									
34	Relative return	1.00 x	1.02 x	0.62 x	0.9393 x	88.41 x	1.50 x	2.02 x	0.71 x
35	Closer to unity?		TRUE	TRUE	FALSE	TRUE	TRUE	TRUE	TRUE
36	Progress		84%	25%	(161%)	36%	56%	43%	49%
37	Proposed Increase (decrease)	15.58%	15.75%	22.53%	18.25%	-	5.24%	5.24%	22.53%
38	Relative Increase (decrease)	1.000 x	1.011 x	1.446 x	1.171 x	0.000 x	0.336 x	0.336 x	1.446 x
39									
40	Proposed Distribution	636,139	74,550	8,812	22,074	324	1,570	10,481	1,366

SL
 SL- Distribution Component
 Cust

Duquesne Light Company
JSS / Class ACOS Study
Fully Projected Future Test Year

Exh 6-11

Account Description	Account	Total	SL- Distribution Component	Total Distribution	Additional for SL O&M	Distribution to Support SL, No SL O&M
				Per Fixture- Month		
1 Plant in service		4,088,758	15,700	\$262.95	\$42.86	\$220.09
2 Accum. depreciation		(1,425,949)	(5,684)	(\$95.19)	(\$19.07)	(\$76.12)
3 Net plant		2,662,809	10,016	\$167.76	\$23.79	\$143.97
4 Other rate base		(386,345)	(1,462)	(\$24.48)	(\$0.23)	(\$24.24)
5 Rate base		2,276,464	8,555	\$143.28	\$23.55	\$119.73
6						
7 Return on rate base		178,475	671	\$0.94	\$0.13	\$0.80
8 Income tax gross-up		41,736	157	\$0.22	\$0.03	\$0.19
9 Return component		220,210	828	\$1.15	\$0.16	\$0.99
10						
11 Operating costs		214,704	2,774	\$3.87	\$3.15	\$0.72
12 Depreciation expense		181,309	688	\$0.96	\$0.12	\$0.84
13 GRT		37,918	262	\$0.37	\$0.21	\$0.16
14 Revenue Requirement		654,142	4,552	\$6.35	\$3.64	\$2.71
15 <i>Check</i>			4,552			
16 Fixtures			59,708			
17 Per Fixture- Annual			\$76.24			
18 Per Fixture- Monthly			\$6.35			

Duquesne Light Company
Docket No. R-2021-3024750

DLC Exhibit 7
Depreciation Studies

BOOK 11

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2021-3024750**

Filing Index

Exhibit 1 - Summary of Filing

Book 1

Part I - Schedule A and General Information

Part II - Primary Statements of Rate Base & Operating Income

Book 2

Part III - Rate of Return

Book 3

Part IV - Rate Structure & Cost Allocation

Book 4

Part V - Plant & Depreciation Supporting Data

Part VI - Unadjusted Comparative Balance Sheet & Operating Income Statements

Exhibits 2 thru 4 - Summary of Measures of Value & Rate of Return

Book 5

Exhibit 2 - Fully Projected Future Test Year (January 1, 2022 through December 31, 2022)

Book 6

Exhibit 3 - Future Test Year (January 1, 2021 through December 31, 2021)

Book 7

Exhibit 4 - Historic Test Year (January 1, 2020 through December 31, 2020)

Exhibit 5 - Direct Testimony

Book 8

Statement 1 - C. James Davis

Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

Statement 4 - Benjamin B. Morris

Statement 5 – Krysia Kubiak

Statement 6 – Yvonne Phillips

Statement 7 - Katherine M. Scholl

Statement 8 – Sarah Oleksak

Statement 9 – Jennifer Neiswonger

Book 9

Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

Statement 12 - Matthew L. Simpson

Statement 13 - Paul R. Moul

Statement 14 - James H. Milligan

Statement 15 - Howard S. Gorman

Statement 16 - David B. Ogden

Statement 17 – Margot Everett

Book 10

Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies

Book 11

Exhibit 7 - Depreciation Studies

Book 12

Confidential Testimony and Exhibits



— DUQUESNE LIGHT CO. —

PITTSBURGH, PENNSYLVANIA

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AS OF
DECEMBER 31, 2020

EXHIBIT JJS-1

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

DUQUESNE LIGHT COMPANY
Pittsburgh, Pennsylvania

2020 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2020

EXHIBIT JJS-1

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered *As Promised*

April 12, 2021

Duquesne Light Company
411 7th Avenue
Pittsburgh, PA 15219

Attention Jaime A. Bachota
Assistant Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Duquesne Light Company. The results of our study as of December 31, 2020, are presented in the attached detailed report.

The results of our study as of December 31, 2021, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2021." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2020, are summarized on pages I-3 through I-5 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

067908

Gannett Fleming Valuation and Rate Consultants, LLC

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PART I. RESULTS OF STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The tables on pages I-3 through I-5 summarize the results of the depreciation studies for electric plant as of December 31, 2020. Table 1 sets forth, by depreciable group, the estimated survivor curves, original cost, book depreciation reserve, and calculated annual accrual as of December 31, 2020.

Table 2 presents the amortization of experienced net salvage based on the five-year period, 2016 through 2020.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of survivor curves are presented in Exhibit JJS 2. Supporting data for the original cost depreciation calculations in account sequence are presented in this report beginning on page II-3. The tables of the calculated original cost depreciation indicate the estimated survivor curves used in the calculations and set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life, and calculated remaining life accrual. The amount of regular retirements, gross salvage and cost of removal are set forth by account for the years 2016 through 2020, beginning on pages III-2 through III-4.

DUQUESNE LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2020	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
	DEPRECIABLE PLANT							
	TRANSMISSION PLANT							
352	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES							
	OTHER SMALL STRUCTURES	65-R3 *	25,718,276.88	8,374,585	17,343,693	765,786	2.98	22.6
	TOTAL ACCOUNT 352	45-R3	7,390,637.92	1,789,075	5,601,563	178,364	2.41	31.4
			33,108,914.80	10,163,660	22,945,256	944,150	2.85	24.3
353	STATION EQUIPMENT	38-S0	432,945,260.42	141,953,715	290,991,545	13,880,536	3.21	21.0
354	TOWERS AND FIXTURES	80-R3	78,247,471.86	34,496,411	43,751,061	918,720	1.17	47.6
355	POLES AND FIXTURES	55-R3	59,118,433.72	14,950,006	44,168,428	1,136,124	1.92	38.9
356	OVERHEAD CONDUCTORS AND DEVICES	65-R3	139,592,330.45	38,403,704	101,188,627	2,162,517	1.55	46.8
357	UNDERGROUND CONDUIT	60-S3	80,848,762.42	32,074,761	48,774,002	1,417,497	1.75	34.4
358	UNDERGROUND CONDUCTORS AND DEVICES	60-R3	147,799,020.67	31,721,229	116,077,792	2,704,095	1.83	42.9
359	ROADS AND TRAILS	60-R4	10,185,993.84	1,355,911	8,830,083	180,127	1.77	49.0
	TOTAL TRANSMISSION PLANT		981,846,188.18	305,119,396	676,726,794	23,343,766	2.38	29.0
	DISTRIBUTION PLANT							
361	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES	70-R3 *	39,777,434.29	26,761,791	13,015,644	861,893	2.17	15.1
	OTHER SMALL STRUCTURES	45-R3	30,517,006.00	14,595,529	15,921,477	629,577	2.06	25.3
	TOTAL ACCOUNT 361		70,294,440.29	41,357,320	28,937,121	1,491,470	2.12	19.4
362	STATION EQUIPMENT							
	COMPANY STATIONS	55-R1	463,534,504.22	157,504,924	306,029,581	9,797,162	2.11	31.2
	CUSTOMER HIGH TENSION	45-R0.5	36,852,933.48	16,828,328	20,024,605	873,036	2.37	22.9
	PORTABLE SUBSTATIONS	45-R0.5	4,413,012.19	1,230,941	3,182,071	117,274	2.66	27.1
	TOTAL ACCOUNT 362		504,800,449.89	175,564,193	329,236,257	10,787,472	2.14	30.5
364.11	POLES, TOWERS AND FIXTURES	58-R1	596,619,726.70	175,713,485	420,906,242	13,216,858	2.22	31.8
365.01	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	576,572,530.74	167,483,743	409,088,788	15,654,534	2.72	26.1
366	UNDERGROUND CONDUIT	75-R4	146,553,442.72	52,161,554	94,391,888	2,025,845	1.38	46.6
367	UNDERGROUND CONDUCTORS AND DEVICES	45-R1.5	437,016,513.61	118,211,054	318,805,460	12,215,533	2.80	26.1
368	LINE TRANSFORMERS							
	OVERHEAD	39-S0	260,554,293.53	78,933,437	181,620,856	8,685,400	3.33	20.9
	CONVENTIONAL DISTRIBUTION NETWORK	45-R0.5	77,356,155.81	20,218,181	57,137,975	2,399,964	3.10	23.8
	UNDERGROUND RESIDENTIAL DISTRIBUTION	30-L0	55,909,442.92	15,589,860	40,319,583	2,650,171	4.74	15.2
	TOTAL ACCOUNT 368	40-R1.5	38,289,395.90	10,555,820	27,733,576	1,229,257	3.21	22.6
			432,109,288.16	125,297,298	306,811,990	14,964,792	3.46	20.5
369.2	SERVICES	65-R1.5	102,586,465.67	39,908,186	62,678,280	1,716,372	1.67	36.5
370	METERS AND SMART METERS	18-S0	142,503,898.82	20,517,531	121,986,368	11,521,346	8.08	10.6
370.1	METERS - COMMUNICATION EQUIPMENT	10-S4	19,872.70	14,905	4,968	1,703	8.57	2.9
373	STREET LIGHTING EQUIPMENT	30-L0	43,252,189.92	24,870,208	18,381,982	1,246,073	2.88	14.8
	TOTAL DISTRIBUTION PLANT		3,052,328,819.22	941,099,477	2,111,229,344	84,841,988	2.78	24.9

DUQUESNE LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF DECEMBER 31, 2020	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
390.1	GENERAL PLANT							
	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES	58-R2 *	137,308,013.76	45,768,902	91,539,109	3,846,897	2.80	23.8
	OTHER SMALL STRUCTURES	45-R3	6,390,122.85	1,539,743	4,850,380.00	154,950	2.42	31.3
	TOTAL ACCOUNT 390		143,698,136.61	47,308,645	96,389,489	4,001,847	2.78	24.1
391	OFFICE FURNITURE AND EQUIPMENT							
	OFFICE FURNITURE	20-SQ	6,413,982.66	2,530,434	3,883,549	285,804	4.46	13.6
	E.D.P. EQUIPMENT	5-SQ	25,355,163.33	13,081,629	12,273,534	4,578,516	18.06	2.7
	TOTAL ACCOUNT 391		31,769,145.99	15,612,063	16,157,083	4,864,320	15.31	3.3
392	TRANSPORTATION EQUIPMENT							
393	STORES EQUIPMENT	30-SQ	66,957,577.65	39,147,979	27,809,598	**		
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	1,620,656.40	821,084	799,572	53,169	3.28	15.0
395	LABORATORY EQUIPMENT	20-SQ	27,832,805.92	8,828,926	19,003,880	1,112,530	4.00	17.1
396	POWER OPERATED EQUIPMENT	15-SQ	1,895,474.48	885,240	1,010,235	94,309	4.98	10.7
397	COMMUNICATION EQUIPMENT	20-SQ	3,582,340.38	1,618,216	1,964,124	**		
398	MISCELLANEOUS EQUIPMENT	20-SQ	74,175,048.89	35,237,700	38,937,348	4,780,374	6.44	8.1
	TOTAL GENERAL PLANT		351,761,202.42	149,641,834	202,119,366	14,919,567	4.24	13.5
	TOTAL DEPRECIABLE PLANT		4,385,936,209.82	1,395,860,706	2,990,075,504	123,105,331	2.81	24.3
	INTANGIBLE AND NONDEPRECIABLE PLANT							
301	ORGANIZATION		100,275.19					
302	FRANCHISES AND CONSENTS		6,830.09					
303	MISCELLANEOUS INTANGIBLE PLANT		326,128,234.70	197,011,331				
350	LAND AND LAND RIGHTS		14,383,935.18					
360	LAND AND LAND RIGHTS		23,189,757.87					
389	LAND AND LAND RIGHTS		6,144,797.11					
390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS		21,472,189.22	10,247,099				
	TOTAL INTANGIBLE AND NONDEPRECIABLE PLANT		391,426,019.36	207,258,430				
	TOTAL ELECTRIC PLANT		4,777,362,229.18	1,603,119,136				

NOTE: TRANSPORTATION WAS SWITCHED FROM GROUP TO INDIVIDUAL WITH GAIN LOSS.
 * LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
 ** ANNUAL ACCRUAL IS CHARGED ON A VEHICLE BY VEHICLE BASIS.

DUQUESNE LIGHT COMPANY

TABLE 2. CALCULATION OF THE NET SALVAGE ACCRUAL FOR THE YEAR 2021

ACCOUNT (1)	2016		2017		2018		2019		2020		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
350			(1,137)	29,000							30,137	6,027
352	85,929	176,180	58,444	1,524	1,621	2,000			41,010	992	(184,488)	(36,898)
353	1,144,499		678,911	60,109	934,401		580,806		897,620	8,206	(3,989,743)	(797,949)
354	4,754								38,063		(42,817)	(8,563)
355	1,090				1,038				4,470		(6,597)	(1,319)
356	20,472		45,487	23,012	44,180		196,953		229,134		(513,215)	(102,643)
357	681,771	434,966	197,758	194,412							(250,150)	(50,030)
358	17,437	17,437									0	0
361	15,176	16	14,089				65,631		32,485		(127,365)	(25,473)
362	838,923	7,534	1,075,470	28,425	652,537	6,717	1,470,387		1,399,570		(5,394,211)	(1,078,842)
364.11	2,370,889	1,156,013	3,135,095	893,247	4,527,344	677,169	3,970,077	1,038,461	4,245,098	860,073	(13,623,539)	(2,724,708)
365.01	3,708,347	1,504,230	1,121,162	597,641	1,400,700	1,949,545	2,512,802	1,589,501	2,379,647	1,336,981	(4,144,759)	(828,952)
366	69,364	265,679	31,924	1,483	43,444		65,141		62,810		(5,520)	(1,104)
367	719,726	859,661	547,037	498,352	1,016,493	2,259,048	1,565,026	644,736	1,589,411	874,677	(301,218)	(60,244)
368	1,152,549	1,088,103	1,077,401	1,095,428	1,180,119	756,448	1,633,373	600,741	1,618,215	457,751	(2,653,186)	(530,637)
369.2	799,704		1,442,930		1,401,664		1,377,092		1,004,738		(6,026,127)	(1,205,225)
370	38,283		2,008		277,983		5,318		491		(324,083)	(64,817)
373	96,121		37,052		39,296		43,204		18,579		(234,252)	(46,850)
390.1	298,889		60,454				8,467		28,868		(396,677)	(79,335)
390.2					(86,300)	25,053	(30,370)	137,295			(11,905)	(2,381)
392		390,121	(42,884)	128,075					74,688	273,931	1,039,362	207,872
396									4,773	17,510	12,737	2,547
397									245		(245)	(49)
TOTAL	12,063,922	5,909,941	9,481,201	3,550,707	11,434,519	5,675,979	13,475,810	4,010,734	13,669,893	3,830,123	(37,147,862)	(7,429,573)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST
			(2) -	(3)		PCT OF COL 4 TOTAL (6)
			(4)			
1891	2,282	2,282				0.0
1893	21	21				0.0
1896	8,448	8,448				0.0
1897	4,611	4,611				0.0
1898	2,362	2,362				0.0
1899	86,042	86,042				0.0
1900	9,184	9,184				0.0
1901	16,564	16,564				0.0
1902	68,022	68,021		1	1	0.0
1903	26,513	26,513			1	0.0
1904	31,456	31,391		65	66	0.0
1905	35,288	34,892		396	462	0.0
1906	3,559	3,549		10	472	0.0
1907	26,578	26,448		130	602	0.0
1908	5,809	5,734		75	677	0.0
1909	698	698			677	0.0
1910	26,413	25,892		521	1,198	0.0
1911	22,295	21,771		524	1,722	0.0
1912	16,551	16,193		358	2,080	0.0
1913	263,739	258,544		5,195	7,275	0.0
1914	98,088	96,195		1,893	9,168	0.0
1915	103,206	101,312		1,894	11,062	0.0
1916	523,913	522,182		1,731	12,793	0.0
1917	135,859	133,752		2,107	14,900	0.0
1918	148,644	148,378		266	15,166	0.0
1919	156,868	155,124		1,744	16,910	0.0
1920	797,413	788,375		9,038	25,948	0.0
1921	269,372	259,887		9,485	35,433	0.0
1922	852,979	828,449		24,530	59,963	0.0
1923	705,962	677,733		28,229	88,192	0.0
1924	2,191,276	2,140,895		50,381	138,573	0.0
1925	1,490,726	1,439,102		51,624	190,197	0.0
1926	1,315,592	1,260,290		55,302	245,499	0.0
1927	1,807,373	1,711,044		96,329	341,828	0.0
1928	1,329,933	1,267,373		62,560	404,388	0.0
1929	1,028,282	947,058		81,224	485,612	0.0
1930	1,057,968	987,499		70,469	556,081	0.0
1931	665,331	609,494		55,837	611,918	0.0
1932	193,605	175,800		17,805	629,723	0.0
1933	192,184	174,053		18,131	647,854	0.0
1934	218,894	197,621		21,273	669,127	0.0
1935	188,967	169,797		19,170	688,297	0.0
1936	174,983	153,101		21,882	710,179	0.0
1937	322,211	279,906		42,305	752,484	0.0
1938	264,089	252,612		11,477	763,961	0.0
1939	184,080	162,342		21,738	785,699	0.0

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1940	111,612	94,439	17,173		802,872	0.0
1941	788,560	680,277	108,283		911,155	0.0
1942	716,698	622,932	93,766		1,004,921	0.0
1943	216,675	188,479	28,196		1,033,117	0.0
1944	79,539	66,742	12,797		1,045,914	0.0
1945	339,960	298,414	41,546		1,087,460	0.0
1946	110,559	88,904	21,655		1,109,115	0.0
1947	228,416	183,413	45,003		1,154,118	0.0
1948	1,169,907	954,864	215,043		1,369,161	0.0
1949	1,509,883	1,202,917	306,966		1,676,127	0.1
1950	2,275,775	1,819,046	456,729		2,132,856	0.1
1951	2,067,418	1,614,798	452,620		2,585,476	0.1
1952	2,518,782	1,927,501	591,281		3,176,757	0.1
1953	3,790,155	2,966,048	824,107		4,000,864	0.1
1954	5,834,037	4,612,542	1,221,495		5,222,359	0.2
1955	5,492,695	4,182,827	1,309,868		6,532,227	0.2
1956	9,460,131	7,328,496	2,131,635		8,663,862	0.3
1957	6,419,922	4,778,260	1,641,662		10,305,524	0.3
1958	9,364,190	7,195,314	2,168,876		12,474,400	0.4
1959	7,650,147	5,576,161	2,073,986		14,548,386	0.5
1960	6,112,753	4,346,174	1,766,579		16,314,965	0.6
1961	5,379,388	3,807,788	1,571,600		17,886,565	0.6
1962	4,972,868	3,428,792	1,544,076		19,430,641	0.7
1963	5,060,531	3,481,648	1,578,883		21,009,524	0.7
1964	6,045,338	4,162,549	1,882,789		22,892,313	0.8
1965	9,058,896	6,415,616	2,643,280		25,535,593	0.9
1966	7,252,509	4,841,947	2,410,562		27,946,155	0.9
1967	10,611,207	7,093,024	3,518,183		31,464,338	1.1
1968	9,659,339	6,516,536	3,142,803		34,607,141	1.2
1969	14,120,913	9,519,971	4,600,942		39,208,083	1.3
1970	30,085,506	19,893,452	10,192,054		49,400,137	1.7
1971	12,849,844	7,946,249	4,903,595		54,303,732	1.8
1972	42,202,108	27,658,131	14,543,977		68,847,709	2.3
1973	22,230,656	13,738,467	8,492,189		77,339,898	2.6
1974	28,671,190	17,150,107	11,521,083		88,860,981	3.0
1975	31,439,497	18,883,430	12,556,067		101,417,048	3.4
1976	29,110,787	17,186,557	11,924,230		113,341,278	3.8
1977	22,171,340	12,272,083	9,899,257		123,240,535	4.2
1978	25,898,255	14,382,993	11,515,262		134,755,797	4.6
1979	96,642,767	58,972,721	37,670,046		172,425,843	5.8
1980	35,132,504	19,143,804	15,988,700		188,414,543	6.4
1981	28,659,703	15,609,123	13,050,580		201,465,123	6.8
1982	63,638,390	36,147,764	27,490,626		228,955,749	7.7
1983	27,171,873	17,226,510	9,945,363		238,901,112	8.1
1984	33,381,687	20,995,160	12,386,527		251,287,639	8.5
1985	32,240,129	19,671,743	12,568,386		263,856,025	8.9

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1986	42,772,649	25,475,260	17,297,389	281,153,414	9.5
1987	27,499,932	16,044,966	11,454,966	292,608,380	9.9
1988	32,261,368	18,494,559	13,766,809	306,375,189	10.3
1989	33,762,916	18,677,791	15,085,125	321,460,314	10.9
1990	39,713,662	21,697,031	18,016,631	339,476,945	11.5
1991	38,966,544	20,830,625	18,135,919	357,612,864	12.1
1992	48,148,848	25,441,957	22,706,891	380,319,755	12.8
1993	35,047,395	17,902,188	17,145,207	397,464,962	13.4
1994	26,974,144	13,598,017	13,376,127	410,841,089	13.9
1995	37,806,462	18,553,832	19,252,630	430,093,719	14.5
1996	50,767,090	25,080,514	25,686,576	455,780,295	15.4
1997	47,657,520	22,349,814	25,307,706	481,088,001	16.3
1998	12,709,493	5,845,114	6,864,379	487,952,380	16.5
1999	35,597,646	16,148,628	19,449,018	507,401,398	17.1
2000	35,615,698	15,500,277	20,115,421	527,516,819	17.8
2001	51,649,173	21,938,658	29,710,515	557,227,334	18.8
2002	43,787,767	17,449,672	26,338,095	583,565,429	19.7
2003	39,918,925	14,747,568	25,171,357	608,736,786	20.6
2004	56,849,456	20,673,845	36,175,611	644,912,397	21.8
2005	96,894,084	33,788,192	63,105,892	708,018,289	23.9
2006	166,288,181	60,863,471	105,424,710	813,442,999	27.5
2007	113,084,867	35,098,621	77,986,246	891,429,245	30.1
2008	86,275,103	27,099,916	59,175,187	950,604,432	32.1
2009	155,119,816	45,455,516	109,664,300	1,060,268,732	35.8
2010	209,910,065	55,400,940	154,509,125	1,214,777,857	41.0
2011	169,553,570	42,415,849	127,137,721	1,341,915,578	45.3
2012	222,066,321	50,838,347	171,227,974	1,513,143,552	51.1
2013	171,137,265	34,848,491	136,288,774	1,649,432,326	55.7
2014	146,930,241	26,173,530	120,756,711	1,770,189,037	59.8
2015	155,313,074	27,640,623	127,672,451	1,897,861,488	64.1
2016	229,018,752	37,056,172	191,962,580	2,089,824,068	70.6
2017	210,969,430	26,815,776	184,153,654	2,273,977,722	76.8
2018	257,336,335	22,858,560	234,477,775	2,508,455,497	84.7
2019	226,755,381	13,926,057	212,829,324	2,721,284,821	91.9
2020	244,217,849	5,200,887	239,016,962	2,960,301,783	100.0
SUBTOTAL	4,315,396,294	1,355,094,511	2,960,301,783		
ACCOUNTS 392 AND 396	70,539,918	40,766,196	29,773,722		
NONDEPRECIABLE	391,426,019				
TOTAL	4,777,362,229	1,603,119,136	2,990,075,503		

UTILITY PLANT IN SERVICE

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
1958	8,664.84	7,474	7,680	985	8.45	117
1976	618,449.23	500,517	514,289	104,160	9.79	10,639
1977	3,391.44	2,732	2,807	584	9.84	59
1980	842,768.52	669,082	687,493	155,276	9.95	15,606
1981	23,966.12	18,929	19,450	4,516	9.98	453
1984	919.13	721	741	178	10.01	18
1992	183,176.20	134,689	138,395	44,781	10.26	4,365
1993	18,245.19	13,297	13,663	4,582	10.23	448
1994	53,193.66	38,342	39,397	13,797	10.26	1,345
1997	2,962.57	2,061	2,118	845	10.28	82
1999	126,209.56	85,204	87,548	38,661	10.35	3,735
2007	61,363.76	34,707	35,662	25,702	10.37	2,478
2009	25,475.49	13,390	13,758	11,717	10.38	1,129
2011	81,766.96	38,995	40,068	41,699	10.42	4,002
2012	37,008.33	16,639	17,097	19,911	10.40	1,915
2018	49,844.94	9,630	9,895	39,950	10.44	3,827
	2,137,405.94	1,586,409	1,630,061	507,345		50,218

COLLIER SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 65-R3
PROBABLE RETIREMENT YEAR.. 6-2035

1970	603,940.93	474,106	487,152	116,789	12.43	9,396
1975	13,393.38	10,227	10,508	2,885	12.96	223
1981	100,494.08	73,821	75,852	24,642	13.43	1,835
1987	9,782.46	6,948	7,139	2,643	13.67	193
1994	70,918.91	46,608	47,890	23,028	13.82	1,666
1996	13,664.54	8,704	8,944	4,721	13.96	338
2005	152,200.48	79,510	81,698	70,503	14.17	4,976
2009	95,333.01	42,538	43,708	51,625	14.27	3,618
2011	16,151.99	6,445	6,622	9,530	14.31	666
2012	83,311.37	31,017	31,870	51,441	14.33	3,590
2014	23,661.53	7,382	7,585	16,076	14.33	1,122
2016	4,465,138.36	1,067,168	1,096,532	3,368,606	14.33	235,074
2017	289,752.78	56,792	58,355	231,398	14.36	16,114

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLLIER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
2018	1,153.24	171	176	978	14.36	68
2019	606.63	57	59	548	14.35	38
2020	25,969.59	878	902	25,067	14.29	1,754
	5,965,473.28	1,912,372	1,964,993	4,000,480		280,671

CRESCENT SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 65-R3
PROBABLE RETIREMENT YEAR.. 6-2030

1975	692,787.29	572,693	588,452	104,336	8.90	11,723
1979	15,951.88	12,968	13,325	2,627	9.03	291
1981	73,835.77	59,470	61,106	12,729	9.08	1,402
1986	32,983.89	26,057	26,774	6,210	9.17	677
1991	20,828.44	15,853	16,289	4,539	9.26	490
1994	64,957.66	48,030	49,352	15,606	9.34	1,671
1998	124,838.24	88,198	90,625	34,213	9.35	3,659
2000	19,852.32	13,635	14,010	5,842	9.35	625
2006	10,833.62	6,566	6,747	4,087	9.42	434
2009	160,842.96	88,415	90,848	69,995	9.42	7,430
2011	77,708.40	38,979	40,052	37,657	9.44	3,989
2012	19,166.61	9,073	9,323	9,844	9.45	1,042
2017	390,615.34	105,544	108,448	282,167	9.45	29,859
2018	71,919.22	15,046	15,460	56,459	9.45	5,974
	1,777,121.64	1,100,527	1,130,810	646,312		69,266

BRUNOT ISLAND SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 65-R3
PROBABLE RETIREMENT YEAR.. 6-2049

1979	722,403.75	452,593	465,047	257,357	22.51	11,433
1996	81,414.46	40,088	41,191	40,223	25.25	1,593
2009	1,062,512.36	317,691	326,433	736,080	26.96	27,303
2010	3,142,395.19	881,128	905,373	2,237,022	26.95	83,006
2011	1,473,978.86	382,350	392,871	1,081,108	27.13	39,849

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
2016	532,491.39	75,241	77,311	455,180	27.35	16,643
2018	92,748.86	7,745	7,958	84,791	27.44	3,090
2020	265,903.07	4,786	4,918	260,985	27.28	9,567
	7,373,847.94	2,161,622	2,221,102	5,152,746		192,484
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
2011	673,863.54	130,595	134,188	539,675	39.52	13,656
2017	94,142.16	7,447	7,652	86,490	40.75	2,122
2018	82,680.02	4,754	4,885	77,795	40.98	1,898
	850,685.72	142,796	146,725	703,961		17,676
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2065						
2010	4,684,748.00	998,788	1,026,271	3,658,477	38.76	94,388
2018	67,887.59	3,971	4,080	63,807	40.24	1,586
	4,752,635.59	1,002,759	1,030,351	3,722,285		95,974
TECUMSEH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2071						
2016	1,319,737.74	123,000	126,384	1,193,354	43.81	27,239
2018	249,161.01	13,330	13,697	235,464	44.23	5,324
	1,568,898.75	136,330	140,081	1,428,818		32,563

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POTTER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2071						
2016	719,743.11	67,080	68,926	650,817	43.81	14,855
2017	482,585.21	35,615	36,595	445,990	43.90	10,159
2018	89,879.70	4,809	4,941	84,938	44.23	1,920
	1,292,208.02	107,504	110,462	1,181,746		26,934

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1927	2,240.19	2,240	2,240			
1930	3,271.66	3,272	3,272			
1942	1,468.63	1,469	1,469			
1950	2,276.02	2,209	2,270	6	1.32	5
1953	8,212.61	7,835	8,051	161	2.07	78
1955	22,885.50	21,579	22,175	710	2.57	276
1957	255.22	238	245	11	3.09	4
1967	7,205.83	6,277	6,450	755	5.80	130
1968	4,920.31	4,251	4,368	552	6.12	90
1969	106,419.00	91,141	93,659	12,760	6.46	1,975
1970	49,496.89	42,007	43,168	6,329	6.81	929
1972	27,318.37	22,729	23,357	3,961	7.56	524
1973	16,639.27	13,692	14,070	2,569	7.97	322
1975	40,204.26	32,297	33,189	7,015	8.85	793
1976	88,115.52	69,866	71,796	16,319	9.32	1,751
1979	113,460.39	86,104	88,483	24,978	10.85	2,302
1980	89,558.20	66,850	68,697	20,861	11.41	1,828
1981	46,369.76	34,025	34,965	11,405	11.98	952
1983	1,036.35	785	807	230	12.00	19
1984	55,501.15	41,326	42,468	13,033	12.52	1,041
1985	682.98	499	513	170	13.04	13
1986	8,965.88	6,403	6,580	2,386	13.81	173
1987	1,502.11	1,052	1,081	421	14.34	29
1989	3,778.93	2,536	2,606	1,173	15.45	76
1990	32,331.68	21,103	21,686	10,646	16.23	656
1991	31,077.56	19,803	20,350	10,727	16.80	639
1992	74,670.62	46,393	47,675	26,996	17.37	1,554
1993	5,367.29	3,232	3,321	2,046	18.16	113
1995	62,002.11	35,099	36,069	25,933	19.55	1,326
1996	32,372.43	17,766	18,257	14,116	20.14	701
1997	92,841.41	49,308	50,670	42,171	20.75	2,032

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1998	20,969.12	10,711	11,007	9,962	21.55	462
2002	6,098.37	2,628	2,701	3,398	24.42	139
2003	85,573.34	35,188	36,160	49,413	25.06	1,972
2005	54,856.95	20,154	20,711	34,146	26.69	1,279
2006	93,022.16	32,241	33,132	59,890	27.34	2,191
2009	1,804,367.08	504,140	518,068	1,286,299	29.65	43,383
2010	223,551.09	57,274	58,856	164,695	30.48	5,403
2011	53,345.07	12,419	12,762	40,583	31.31	1,296
2012	68,898.48	14,407	14,805	54,093	32.15	1,683
2013	66,792.96	12,423	12,766	54,027	32.82	1,646
2016	1,193,056.67	135,293	139,031	1,054,026	35.18	29,961
2017	137,139.82	12,151	12,487	124,653	36.02	3,461
2018	1,697,347.15	108,291	111,283	1,586,064	36.71	43,205
2019	756,152.39	29,187	29,993	726,159	37.41	19,411
2020	97,019.14	1,271	1,306	95,713	37.67	2,541
	7,390,637.92	1,741,164	1,789,075	5,601,563		178,364
	33,108,914.80	9,891,483	10,163,660	22,945,256		944,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 2.85

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
1920	976.49	976	976			
1921	13,335.00	13,335	13,335			
1922	39,003.26	39,003	39,003			
1924	78.04	78	78			
1925	263.12	263	263			
1926	6,386.76	6,387	6,387			
1927	4,864.25	4,864	4,864			
1928	9,443.85	9,444	9,444			
1929	9,396.42	9,396	9,396			
1930	8,636.47	8,636	8,636			
1932	329.14	329	329			
1933	44.16	44	44			
1936	73.16	73	73			
1938	184,736.39	184,736	184,736			
1939	1,638.54	1,639	1,639			
1941	72.20	72	72			
1942	8,464.30	8,464	8,464			
1943	19,243.94	19,244	19,244			
1944	6,927.35	6,927	6,927			
1945	16.54	16	16	1	0.20	1
1946	521.11	513	502	19	0.56	19
1947	467.39	456	446	21	0.92	21
1948	36,115.94	34,900	34,135	1,981	1.28	1,548
1949	7,170.60	6,859	6,709	462	1.65	280
1950	194.59	184	180	15	2.02	7
1951	4,127.31	3,868	3,783	344	2.39	144
1952	2,048.42	1,899	1,857	191	2.77	69
1953	102,282.02	93,830	91,774	10,508	3.14	3,346
1954	16,788.45	15,233	14,899	1,889	3.52	537
1955	85,045.33	76,339	74,666	10,379	3.89	2,668
1956	81,857.45	72,659	71,067	10,790	4.27	2,527
1957	113,329.41	99,461	97,282	16,047	4.65	3,451
1958	42,053.10	36,476	35,677	6,376	5.04	1,265
1959	69,685.28	59,746	58,437	11,248	5.42	2,075
1960	28,640.97	24,262	23,730	4,911	5.81	845
1961	99,186.50	83,003	81,184	18,002	6.20	2,904
1962	21,900.24	18,102	17,705	4,195	6.59	637
1963	24,328.81	19,860	19,425	4,904	6.98	703
1964	16,184.94	13,046	12,760	3,425	7.37	465
1965	20,643.69	16,423	16,063	4,581	7.77	590
1966	165,526.59	129,981	127,133	38,394	8.16	4,705
1967	1,114,451.95	863,411	844,493	269,959	8.56	31,537

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
1968	89,393.90	68,292	66,796	22,598	8.97	2,519
1969	1,730,938.49	1,304,124	1,275,549	455,389	9.37	48,601
1970	7,249,934.38	5,384,019	5,266,050	1,983,884	9.78	202,851
1971	97,764.34	71,548	69,980	27,784	10.19	2,727
1972	4,902,014.68	3,534,598	3,457,151	1,444,864	10.60	136,308
1973	855,733.60	607,571	594,259	261,475	11.02	23,727
1974	996,673.48	696,884	681,615	315,058	11.43	27,564
1975	4,289,871.34	2,952,118	2,887,434	1,402,437	11.85	118,349
1976	5,476,981.33	3,707,040	3,625,815	1,851,166	12.28	150,746
1977	1,185,787.42	789,485	772,187	413,600	12.70	32,567
1978	761,293.60	498,244	487,327	273,967	13.13	20,866
1979	6,332,784.67	4,071,284	3,982,078	2,350,707	13.57	173,228
1980	2,631,198.05	1,661,812	1,625,400	1,005,798	14.00	71,843
1981	1,805,340.51	1,119,311	1,094,786	710,555	14.44	49,207
1982	4,409,361.95	2,681,598	2,622,842	1,786,520	14.89	119,981
1983	1,186,078.56	871,768	852,667	333,412	13.52	24,661
1984	4,126,231.76	2,982,028	2,916,689	1,209,543	14.01	86,334
1985	782,351.00	558,286	546,053	236,298	14.25	16,582
1986	2,451,194.92	1,725,151	1,687,351	763,844	14.52	52,606
1987	1,538,436.90	1,066,752	1,043,378	495,059	14.81	33,427
1988	956,453.13	652,779	638,476	317,977	15.12	21,030
1989	2,064,307.05	1,385,150	1,354,800	709,507	15.45	45,923
1990	695,022.58	457,881	447,848	247,175	15.80	15,644
1991	950,638.57	614,113	600,657	349,982	16.16	21,657
1992	2,357,746.45	1,491,746	1,459,060	898,686	16.55	54,301
1993	1,949,114.10	1,206,112	1,179,685	769,429	16.94	45,421
1994	165,806.29	100,611	98,407	67,399	17.17	3,925
1995	626,126.54	372,044	363,892	262,235	17.42	15,054
1996	6,423,139.20	3,713,859	3,632,485	2,790,654	17.87	156,164
1997	7,467,098.57	4,211,444	4,119,167	3,347,932	18.17	184,256
1998	593,312.41	325,729	318,592	274,720	18.48	14,866
1999	2,226,843.63	1,192,252	1,166,129	1,060,715	18.66	56,844
2000	1,469,277.13	761,967	745,272	724,005	19.03	38,045
2001	1,011,769.02	509,021	497,868	513,901	19.26	26,682
2002	1,698,342.24	823,186	805,149	893,193	19.67	45,409
2003	1,412,182.49	659,772	645,316	766,866	19.96	38,420
2004	835,741.94	375,081	366,863	468,879	20.26	23,143
2005	5,861,708.86	2,525,810	2,470,467	3,391,242	20.47	165,669
2006	26,282,727.47	10,823,227	10,586,079	15,696,648	20.71	757,926
2007	22,405,947.91	8,771,929	8,579,727	13,826,221	20.98	659,019
2008	3,288,821.82	1,216,864	1,190,201	2,098,621	21.28	98,619
2009	27,289,219.03	9,507,564	9,299,244	17,989,975	21.50	836,743

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
2010	41,228,674.76	13,419,934	13,125,890	28,102,785	21.76	1,291,488
2011	25,454,015.16	7,666,749	7,498,763	17,955,252	22.04	814,667
2012	44,041,748.46	12,164,331	11,897,798	32,143,950	22.27	1,443,374
2013	14,445,418.61	3,608,466	3,529,401	10,916,018	22.53	484,510
2014	21,438,127.39	4,780,702	4,675,952	16,762,175	22.65	740,052
2015	22,986,092.54	4,450,108	4,352,602	18,633,491	22.91	813,334
2016	31,614,172.17	5,165,756	5,052,569	26,561,603	23.05	1,152,347
2017	12,613,709.59	1,654,919	1,618,658	10,995,052	23.17	474,538
2018	9,806,726.68	951,252	930,409	8,876,318	23.27	381,449
2019	11,837,263.83	717,338	701,621	11,135,643	23.25	478,952
2020	24,182,120.45	512,661	501,428	23,680,692	23.08	1,026,027
	432,945,260.42	145,126,707	141,953,715	290,991,545		13,880,536
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 3.21

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1915	44,951.23	40,793	44,951			
1916	455,121.83	411,544	455,122			
1917	31,576.45	28,450	31,576			
1918	44,288.30	39,754	44,200	88	8.19	11
1919	31,113.97	27,824	30,936	178	8.46	21
1920	542,386.70	483,131	537,168	5,219	8.74	597
1924	40,228.25	35,255	39,198	1,030	9.89	104
1925	3,708.45	3,236	3,598	110	10.20	11
1926	111,674.35	97,003	107,853	3,821	10.51	364
1927	90,194.01	77,984	86,706	3,488	10.83	322
1930	77,944.96	66,409	73,837	4,108	11.84	347
1931	2,443.61	2,071	2,303	141	12.20	12
1933	1,580.96	1,325	1,473	108	12.95	8
1934	1,788.15	1,490	1,657	131	13.33	10
1936	21,413.31	17,626	19,597	1,816	14.15	128
1941	10,191.10	8,104	9,010	1,181	16.38	72
1942	176,846.59	139,576	155,187	21,660	16.86	1,285
1943	194.50	152	169	26	17.35	1
1944	9,854.43	7,654	8,510	1,344	17.86	75
1945	7,463.15	5,748	6,391	1,072	18.38	58
1948	3,260.30	2,445	2,718	542	20.00	27
1949	18,769.93	13,946	15,506	3,264	20.56	159
1950	56,383.99	41,485	46,125	10,259	21.14	485
1951	252,595.83	184,016	204,598	47,998	21.72	2,210
1952	56,205.68	40,524	45,057	11,149	22.32	500
1953	242,093.61	172,705	192,022	50,072	22.93	2,184
1954	1,557,215.51	1,099,005	1,221,926	335,290	23.54	14,243
1956	3,394,544.44	2,341,828	2,603,756	790,788	24.81	31,874
1957	672,764.82	458,657	509,957	162,808	25.46	6,395
1959	342,578.29	227,900	253,390	89,188	26.78	3,330
1960	111,489.89	73,221	81,411	30,079	27.46	1,095
1961	42,463.76	27,522	30,600	11,864	28.15	421
1962	129,643.90	82,907	92,180	37,464	28.84	1,299
1963	135,003.17	85,153	94,677	40,326	29.54	1,365
1964	684,611.81	425,746	473,365	211,247	30.25	6,983
1965	2,141,345.88	1,312,388	1,459,176	682,170	30.97	22,027
1966	872,961.56	527,051	586,000	286,962	31.70	9,052
1967	386,557.36	229,855	255,564	130,993	32.43	4,039
1968	312,979.47	183,212	203,704	109,275	33.17	3,294
1969	2,239,786.34	1,290,117	1,434,414	805,372	33.92	23,743
1970	1,607,035.13	910,385	1,012,209	594,826	34.68	17,152
1971	812,281.22	452,441	503,045	309,236	35.44	8,726

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1972	9,292,835.12	5,086,712	5,655,649	3,637,186	36.21	100,447
1973	1,627,015.86	874,716	972,551	654,465	36.99	17,693
1974	3,363,963.95	1,775,769	1,974,385	1,389,579	37.77	36,791
1975	84,817.27	43,925	48,838	35,979	38.57	933
1976	10,497.75	5,333	5,929	4,569	39.36	116
1979	10,199,574.99	4,870,297	5,415,029	4,784,546	41.80	114,463
1980	2,973,217.87	1,389,236	1,544,619	1,428,599	42.62	33,519
1981	3,754,465.46	1,715,340	1,907,197	1,847,268	43.45	42,515
1984	3,219.84	1,516	1,686	1,534	41.02	37
1986	737,547.29	330,790	367,788	369,759	42.42	8,717
1987	10,140.94	4,450	4,948	5,193	42.84	121
1990	1,269.96	511	568	702	45.26	16
1991	413,688.30	162,331	180,487	233,201	45.68	5,105
1992	891,161.61	337,750	375,527	515,635	46.69	11,044
1994	15,461.62	5,490	6,104	9,358	48.13	194
1995	458,722.20	156,745	174,277	284,445	49.13	5,790
1997	95,657.04	30,342	33,736	61,921	50.58	1,224
1998	326,610.17	99,943	111,121	215,489	51.03	4,223
1999	401,035.92	117,263	130,379	270,657	52.03	5,202
2000	1,067,832.74	297,712	331,010	736,823	53.03	13,894
2002	6,027.00	1,527	1,698	4,329	54.50	79
2003	502,346.17	121,317	134,886	367,460	54.96	6,686
2004	37.47	9	10	27	55.96	
2005	3,565,247.51	762,606	847,901	2,717,347	56.96	47,706
2006	42,888.83	8,646	9,613	33,276	57.44	579
2008	950,490.56	166,336	184,940	765,551	58.93	12,991
2009	2,120,337.21	341,374	379,556	1,740,781	59.93	29,047
2010	538,553.22	79,167	88,022	450,531	60.93	7,394
2011	216,424.99	29,001	32,245	184,180	61.42	2,999
2012	1,755,920.80	210,359	233,887	1,522,034	62.43	24,380
2013	63,002.81	6,710	7,460	55,543	62.92	883
2014	341,492.93	31,520	35,045	306,448	63.92	4,794
2016	30,451.79	1,961	2,180	28,272	65.43	432
2017	999,923.71	50,396	56,033	943,891	65.94	14,314
2018	3,881,446.27	140,508	156,224	3,725,222	66.47	56,044
2019	1,489,492.84	32,620	36,268	1,453,225	66.99	21,693
2020	8,237,115.66	60,955	67,773	8,169,343	66.62	122,626
	78,247,471.86	31,028,821	34,496,411	43,751,061		918,720

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.6 1.17

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1931	7,560.14	7,446	7,560			
1941	904.49	850	904			
1943	118.07	110	118			
1945	698.06	643	698			
1950	50.15	45	50			
1953	1,044.18	922	1,022	22	6.46	3
1954	2,240.19	1,965	2,178	62	6.75	9
1958	3,403.68	2,906	3,221	183	8.04	23
1965	12,431.15	9,977	11,059	1,372	10.86	126
1966	15,055.44	11,954	13,250	1,805	11.33	159
1968	57,084.08	44,287	49,090	7,994	12.33	648
1969	209,683.24	160,693	178,121	31,562	12.85	2,456
1970	21,118.65	15,977	17,710	3,409	13.39	255
1972	46,796.16	34,450	38,186	8,610	14.51	593
1973	33,688.05	24,439	27,089	6,599	15.10	437
1974	547,441.36	391,070	433,483	113,958	15.71	7,254
1975	25,110.75	17,660	19,575	5,536	16.32	339
1976	11,823.49	8,178	9,065	2,758	16.96	163
1977	13,940.21	9,477	10,505	3,435	17.61	195
1978	4,583.18	3,061	3,393	1,190	18.27	65
1979	993,922.40	651,655	722,329	271,593	18.94	14,340
1980	424,820.94	273,198	302,827	121,994	19.63	6,215
1981	2,138,558.34	1,348,062	1,494,263	644,295	20.33	31,692
1982	10,564.59	6,523	7,230	3,335	21.04	159
1985	1,807.38	1,136	1,259	548	20.99	26
1986	846,055.70	519,563	575,911	270,145	21.68	12,461
1987	144,740.31	87,278	96,744	47,996	22.06	2,176
1988	1,657.21	975	1,081	576	22.75	25
1989	16,091.99	9,226	10,227	5,865	23.45	250
1992	1,330,919.14	701,661	777,758	553,161	25.56	21,642
1993	1,291,042.91	660,368	731,987	559,056	26.26	21,289
1995	19,948.26	9,563	10,600	9,348	27.69	338
1996	3,645.82	1,688	1,871	1,775	28.41	62
1997	13,560.21	6,055	6,712	6,848	29.13	235
1999	281,663.86	116,271	128,881	152,783	30.58	4,996
2000	258,852.47	102,402	113,508	145,344	31.32	4,641
2002	219.00	79	88	131	32.78	4
2003	911,867.15	311,129	344,872	566,995	33.78	16,785
2004	173,165.67	56,002	62,076	111,090	34.52	3,218
2005	1,618,368.49	494,250	547,853	1,070,515	35.26	30,361
2006	1,082,826.09	310,879	344,595	738,231	36.01	20,501
2007	280.64	75	83	198	36.75	5

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
2008	761,034.04	190,259	210,893	550,141	37.50	14,670
2009	2,828,156.73	653,870	724,784	2,103,373	38.25	54,990
2010	320,304.00	67,584	74,914	245,390	39.25	6,252
2011	13,871,388.85	2,661,920	2,950,612	10,920,777	40.00	273,019
2012	704,839.38	121,655	134,849	569,990	40.76	13,984
2013	18,697,627.66	2,860,737	3,170,991	15,526,637	41.52	373,956
2014	1,048,386.05	139,645	154,790	893,596	42.28	21,135
2015	203,774.55	23,088	25,592	178,183	43.04	4,140
2016	233,162.14	21,731	24,088	209,074	43.81	4,772
2017	1,410,593.00	102,691	113,828	1,296,765	44.58	29,088
2018	3,730,558.02	194,735	215,854	3,514,704	45.35	77,502
2019	308,221.36	9,740	10,796	297,425	45.90	6,480
2020	2,421,034.65	26,147	28,983	2,392,052	46.01	51,990
	59,118,433.72	13,487,950	14,950,006	44,168,428		1,136,124
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.9 1.92

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1916	74.17	73	74			
1920	11,430.81	11,039	11,431			
1922	716.42	686	716			
1924	6,528.22	6,204	6,528			
1927	10.26	10	10			
1929	71.73	67	72			
1931	5,699.98	5,259	5,700			
1941	7,941.24	6,999	7,941			
1942	3,294.32	2,888	3,294			
1943	2,164.61	1,888	2,165			
1945	12,049.45	10,390	12,049			
1948	7,129.52	6,034	7,118	12	9.99	1
1950	42,976.34	35,869	42,313	663	10.75	62
1951	37,565.46	31,121	36,712	853	11.15	77
1952	24,166.08	19,868	23,437	729	11.56	63
1953	182,483.30	148,822	175,557	6,926	11.99	578
1954	764,821.82	618,565	729,688	35,134	12.43	2,827
1956	1,080,830.87	858,850	1,013,139	67,692	13.35	5,071
1957	267,392.01	210,459	248,267	19,125	13.84	1,382
1958	6,245.20	4,868	5,743	502	14.33	35
1959	166,883.13	128,757	151,888	14,995	14.85	1,010
1960	304,365.13	232,346	274,086	30,279	15.38	1,969
1961	12,872.89	9,720	11,466	1,407	15.92	88
1962	160,352.48	119,697	141,200	19,152	16.48	1,162
1963	49,065.12	36,195	42,697	6,368	17.05	373
1964	175,462.10	127,872	150,844	24,618	17.63	1,396
1965	1,873,044.91	1,347,731	1,589,846	283,199	18.23	15,535
1966	440,957.69	313,146	369,401	71,557	18.84	3,798
1967	264,142.25	185,063	218,309	45,833	19.46	2,355
1968	846,132.57	584,483	689,483	156,650	20.10	7,794
1969	2,029,184.97	1,381,408	1,629,573	399,612	20.75	19,258
1970	1,163,313.96	780,142	920,292	243,022	21.41	11,351
1971	127,850.47	84,421	99,587	28,263	22.08	1,280
1972	4,237,064.37	2,753,456	3,248,104	988,960	22.76	43,452
1973	1,223,767.76	782,269	922,801	300,967	23.45	12,834
1974	2,436,523.71	1,530,892	1,805,911	630,613	24.16	26,102
1975	34,356.36	21,211	25,021	9,335	24.87	375
1976	1,299,080.43	787,645	929,142	369,938	25.59	14,456
1977	74,280.85	44,191	52,130	22,151	26.33	841
1978	901.01	526	620	281	27.07	10
1979	2,699,312.97	1,544,007	1,821,382	877,931	27.82	31,558
1980	1,783,140.19	999,111	1,178,597	604,543	28.58	21,153

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1981	3,182,739.82	1,745,605	2,059,196	1,123,544	29.35	38,281
1982	55,547.58	29,799	35,152	20,396	30.13	677
1983	24,189.70	13,970	16,480	7,710	27.44	281
1984	15,667.22	8,807	10,389	5,278	28.44	186
1985	2,610,437.65	1,436,263	1,694,282	916,156	29.02	31,570
1986	991,004.41	533,359	629,175	361,829	29.60	12,224
1987	175,164.28	92,136	108,688	66,476	30.19	2,202
1988	21,782.75	11,114	13,111	8,672	31.20	278
1989	3,318.86	1,652	1,949	1,370	31.79	43
1990	88,507.78	42,926	50,637	37,871	32.39	1,169
1991	3,540.49	1,660	1,958	1,582	33.40	47
1992	2,787,046.31	1,270,893	1,499,204	1,287,842	34.00	37,878
1993	1,158,505.34	512,986	605,142	553,363	34.61	15,989
1994	2,492.35	1,070	1,262	1,230	35.23	35
1995	17,443.54	7,206	8,501	8,943	36.23	247
1996	7,634.70	3,049	3,597	4,038	36.85	110
1997	19,557.46	7,537	8,891	10,666	37.48	285
1999	5,297.36	1,880	2,218	3,079	39.10	79
2000	1,975.92	668	788	1,188	40.11	30
2002	5,163.64	1,596	1,883	3,281	41.38	79
2003	797,070.96	232,904	274,744	522,327	42.38	12,325
2004	958,545.43	265,709	313,443	645,102	43.02	14,995
2005	2,950,332.60	772,987	911,851	2,038,482	43.67	46,679
2006	1,471,707.56	360,568	425,343	1,046,365	44.67	23,424
2007	2,316,580.94	531,655	627,165	1,689,416	45.32	37,277
2009	15,431,973.63	3,033,926	3,578,959	11,853,015	46.98	252,299
2010	2,835,248.73	512,046	604,033	2,231,216	47.64	46,835
2011	3,422,627.77	559,257	659,725	2,762,903	48.64	56,803
2012	4,442,797.98	653,091	770,416	3,672,382	49.31	74,475
2013	8,563,980.37	1,111,605	1,311,300	7,252,680	50.30	144,188
2014	7,444,083.53	841,926	993,175	6,450,909	50.97	126,563
2015	2,175,804.82	209,312	246,914	1,928,891	51.65	37,345
2016	4,075,716.98	322,797	380,786	3,694,931	52.32	70,622
2017	12,917,655.02	800,895	944,773	11,972,882	52.99	225,946
2018	11,860,871.71	527,809	622,628	11,238,244	53.68	209,356
2019	6,511,089.48	174,497	205,845	6,305,244	54.37	115,969
2020	16,373,578.65	149,000	175,767	16,197,812	54.45	297,480
	139,592,330.45	32,558,408	38,403,704	101,188,627		2,162,517

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.8 1.55

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S3						
1956	91,709.41	76,043	75,327	16,382	10.25	1,598
1958	3,594,249.57	2,939,485	2,911,798	682,452	10.93	62,438
1960	263,024.66	211,866	209,870	53,155	11.67	4,555
1961	10,434.81	8,339	8,260	2,175	12.05	180
1967	391,921.15	296,422	293,630	98,291	14.62	6,723
1972	165,588.11	118,147	117,034	48,554	17.19	2,825
1974	5,897.53	4,096	4,057	1,841	18.33	100
1975	4,528.32	3,100	3,071	1,457	18.93	77
1979	28,640,461.01	18,367,987	18,194,981	10,445,480	21.52	485,385
1980	659,680.65	415,487	411,574	248,107	22.21	11,171
1983	16,636.13	10,544	10,445	6,191	21.67	286
1985	432,054.70	262,257	259,787	172,268	22.98	7,496
1986	640,900.19	380,310	376,728	264,172	23.64	11,175
1990	1,493,297.60	792,493	785,028	708,270	26.97	26,261
1996	13,656.62	5,922	5,866	7,791	32.00	243
2003	528,003.76	164,473	162,924	365,080	38.68	9,438
2005	663,726.32	184,118	182,384	481,342	40.37	11,923
2006	258,941.50	67,221	66,588	192,354	41.36	4,651
2007	24,875,884.97	6,010,014	5,953,405	18,922,480	42.37	446,601
2009	151.78	31	31	121	44.37	3
2010	109,559.76	20,597	20,403	89,157	45.36	1,966
2011	1,291,616.16	219,575	217,507	1,074,109	46.37	23,164
2012	5,757,829.90	876,342	868,088	4,889,742	47.36	103,246
2013	766,004.08	102,798	101,830	664,174	48.37	13,731
2015	1,610,380.03	158,461	156,968	1,453,412	50.37	28,855
2016	8,399,786.68	677,023	670,646	7,729,141	51.36	150,490
2017	62,256.13	3,897	3,860	58,396	52.37	1,115
2019	100,580.89	2,696	2,671	97,910	54.37	1,801
	80,848,762.42	32,379,744	32,074,761	48,774,002		1,417,497

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.4 1.75

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1951	1,472.20	1,268	1,301	171	8.33	21
1958	705,920.83	576,737	591,930	113,991	10.98	10,382
1959	1,790.10	1,449	1,487	303	11.42	27
1967	238,697.15	177,073	181,738	56,959	15.49	3,677
1968	16,696.81	12,225	12,547	4,150	16.07	258
1972	168,645.39	116,563	119,634	49,011	18.53	2,645
1975	135,372.41	89,098	91,445	43,927	20.51	2,142
1979	15,348,704.29	9,383,123	9,630,304	5,718,400	23.32	245,214
1980	16,920.12	10,138	10,405	6,515	24.05	271
1982	59,636.07	34,261	35,164	24,472	25.53	959
1983	509,630.19	313,423	321,680	187,950	23.48	8,005
1986	153,515.09	87,918	90,234	63,281	25.74	2,458
2000	167.63	61	63	105	35.68	3
2004	62,917.24	18,787	19,282	43,635	38.75	1,126
2005	168,221.02	47,455	48,705	119,516	39.45	3,030
2006	200,476.26	53,206	54,608	145,868	40.14	3,634
2007	15,114,671.61	3,733,324	3,831,671	11,283,001	41.15	274,192
2008	6,759,504.11	1,554,686	1,595,641	5,163,863	41.85	123,390
2009	59,830.99	12,732	13,067	46,764	42.55	1,099
2010	18,218,306.69	3,537,995	3,631,197	14,587,110	43.56	334,874
2011	19,282,188.42	3,407,163	3,496,919	15,785,269	44.26	356,649
2012	14,001,214.58	2,226,193	2,284,838	11,716,377	44.97	260,538
2013	12,709,057.60	1,791,977	1,839,183	10,869,875	45.69	237,905
2015	3,837.56	399	410	3,428	47.41	72
2016	42,236,831.60	3,611,249	3,706,380	38,530,452	48.13	800,550
2017	1,624,794.71	108,536	111,396	1,513,399	48.86	30,974
	147,799,020.67	30,907,039	31,721,229	116,077,792		2,704,095

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.9 1.83

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
2011	2,091,746.25	351,832	354,123	1,737,623	46.99	36,979
2012	2.55			3	48.00	
2013	7,171,325.17	952,352	958,554	6,212,771	48.99	126,817
2014	30,518.01	3,510	3,533	26,985	50.00	540
2018	892,401.86	39,444	39,701	852,701	54.00	15,791
	10,185,993.84	1,347,138	1,355,911	8,830,083		180,127
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.0 1.77

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBRIDGE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
1920	194.29	182	187	7	4.36	2
1923	1,924.93	1,784	1,834	90	5.13	18
1929	101.27	92	95	7	6.69	1
1930	2,047.31	1,844	1,896	151	6.95	22
1948	2,303.48	1,892	1,946	358	12.45	29
1956	47.46	37	38	9	15.35	1
1964	247.85	181	186	62	18.16	3
1981	7,729.19	4,812	4,948	2,781	22.38	124
1986	48,448.94	29,418	30,250	18,199	22.32	815
1991	85,128.16	47,714	49,064	36,064	23.13	1,559
2019	1,069,097.12	60,939	62,663	1,006,434	24.82	40,549
	1,217,270.00	148,895	153,108	1,064,162		43,123

DRAVOSBURG SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2028

1922	57,206.67	53,781	55,303	1,904	4.19	454
1927	394.38	368	378	16	4.73	3
1928	33,930.56	31,588	32,482	1,449	4.82	301
1929	3,137.09	2,916	2,998	139	4.91	28
1931	260.46	242	249	12	5.07	2
1941	78.27	72	74	4	5.80	1
1945	1,254.84	1,142	1,174	81	6.07	13
1948	127.30	115	118	9	6.26	1
1949	385.84	349	359	27	6.32	4
1953	853.71	767	789	65	6.54	10
1955	2,123.34	1,902	1,956	168	6.64	25
1956	59,146.45	52,906	54,403	4,744	6.68	710
1957	72,215.05	64,477	66,301	5,914	6.73	879
1962	989.74	875	900	90	6.92	13
1964	21,353.04	18,811	19,343	2,010	6.98	288
1966	13,324.36	11,687	12,018	1,307	7.04	186
1967	91,851.33	80,372	82,646	9,205	7.07	1,302
1970	20,297.02	17,632	18,131	2,166	7.14	303
1973	651.38	561	577	75	7.19	10
1974	147.54	127	131	17	7.21	2
1975	3,381.04	2,897	2,979	402	7.23	56
1976	3,414.43	2,916	2,998	416	7.24	57

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
1977	4,868.30	4,144	4,261	607	7.26	84
1978	47,683.89	40,454	41,599	6,085	7.27	837
1979	90,582.00	76,582	78,749	11,833	7.28	1,625
1980	13,828.46	11,645	11,974	1,854	7.30	254
1981	127,041.02	106,577	109,592	17,449	7.31	2,387
1983	258,851.69	216,452	222,576	36,276	7.35	4,936
1988	7,768.16	6,337	6,516	1,252	7.34	171
1996	98,510.88	75,538	77,675	20,836	7.45	2,797
1998	53,947.30	40,541	41,688	12,259	7.44	1,648
1999	99,784.67	74,230	76,330	23,455	7.40	3,170
2004	80,982.49	55,854	57,434	23,548	7.42	3,174
2011	61,132.96	34,210	35,178	25,955	7.48	3,470
2013	31,893.29	15,979	16,431	15,462	7.47	2,070
2014	84,246.70	39,208	40,317	43,929	7.47	5,881
	1,447,645.65	1,144,254	1,176,627	271,019		37,152

NORTH SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2022

1918	6,479.65	6,359	6,480
1920	1,139.38	1,118	1,139
1924	21,829.47	21,407	21,829
1925	130.20	128	130
1926	6,879.41	6,745	6,879
1927	7,591.79	7,442	7,592
1928	1,550.59	1,520	1,551
1929	41.37	41	41
1936	124.43	122	124
1941	385.02	377	385
1945	91.20	89	91
1947	185.32	181	185
1948	3,776.50	3,691	3,777
1950	3,345.31	3,268	3,345
1951	363.99	356	364
1954	239.48	234	239
1956	3,964.21	3,867	3,964
1958	5,227.70	5,097	5,228
1960	1,588.13	1,547	1,588

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
1964	4,364.80	4,246	4,365			
1965	26,341.57	25,614	26,342			
1969	991.16	962	990	2	1.49	1
1970	26,477.66	25,683	26,419	59	1.49	40
1972	649,046.00	628,880	646,898	2,148	1.49	1,442
1975	10,827.98	10,472	10,772	56	1.49	38
1978	10,129.72	9,776	10,056	74	1.49	50
1982	19,253.95	18,520	19,051	203	1.49	136
1987	992.73	951	978	14	1.47	10
1989	8,142.94	7,772	7,995	148	1.50	99
1992	11,155.20	10,586	10,889	266	1.53	174
1995	1,769.50	1,670	1,718	52	1.53	34
1998	3,928.52	3,686	3,792	137	1.48	93
1999	113,103.99	105,775	108,806	4,298	1.49	2,885
2000	2,114.00	1,972	2,029	85	1.48	57
2002	92,388.44	85,459	87,908	4,481	1.50	2,987
2006	48,955.91	44,364	45,635	3,321	1.50	2,214
2007	3,382.83	3,046	3,133	250	1.49	168
2009	113,808.87	100,653	103,537	10,272	1.50	6,848
2011	77,040.51	66,532	68,438	8,602	1.50	5,735
2014	133,046.28	108,100	111,197	21,849	1.50	14,566
2019	56,760.10	28,386	29,199	27,561	1.50	18,374
	1,478,955.81	1,356,694	1,395,078	83,878		55,951

VALLEY SUBSTATION

INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2020

1925	5,580.60	5,581	5,581			
1926	5,585.75	5,586	5,586			
1927	8,368.56	8,369	8,369			
1928	194,910.32	194,910	194,910			
1939	4,857.87	4,858	4,858			
1941	390.66	391	391			
1945	7,822.11	7,822	7,822			
1948	1,280.08	1,280	1,280			
1951	1,451.21	1,451	1,451			
1955	13,175.67	13,176	13,176			
1959	1,046.38	1,046	1,046			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
1962	4,795.76	4,796	4,796			
1964	7,377.68	7,378	7,378			
1968	2,731.98	2,732	2,732			
1970	3,738.69	3,739	3,739			
1973	6,413.14	6,413	6,413			
1975	847,423.37	847,423	847,423			
1976	40,937.27	40,937	40,937			
1977	1,455.67	1,456	1,456			
1979	11,730.51	11,731	11,731			
1981	2,663.43	2,663	2,663			
1988	15,907.68	15,908	15,908			
1990	20,549.10	20,549	20,549			
1995	97,828.82	97,829	97,829			
1996	75,615.66	75,616	75,616			
1999	12,089.25	12,089	12,089			
2000	141,263.00	141,263	141,263			
2018	14,164.13	14,164	14,164			
2019	4,199.09	4,199	4,199			
	1,555,353.44	1,555,355	1,555,353			

WOODVILLE SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2040

1920	24,315.05	22,800	23,473	842	4.36	193
1924	1,614.45	1,490	1,534	80	5.39	15
1925	1,528.60	1,405	1,446	82	5.65	15
1926	83.36	76	78	5	5.90	1
1927	50.34	46	47	3	6.15	
1928	548.07	498	513	35	6.41	5
1930	1,912.18	1,724	1,775	137	6.90	20
1933	308.08	274	282	26	7.64	3
1942	539.72	463	477	63	9.87	6
1943	1,567.28	1,339	1,379	189	10.13	19
1951	245.06	201	207	38	12.26	3
1954	1,188.09	961	989	199	13.06	15
1956	52,571.01	42,044	43,285	9,286	13.58	684
1957	5,882.97	4,679	4,817	1,066	13.83	77
1961	31,163.44	24,219	24,934	6,230	14.78	422

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
1966	4,238.80	3,196	3,290	948	15.82	60
1967	4,490.52	3,364	3,463	1,027	16.01	64
1968	7,240.74	5,389	5,548	1,693	16.19	105
1970	33,996.04	24,977	25,714	8,282	16.52	501
1971	30,306.93	22,115	22,768	7,539	16.68	452
1974	1,800.27	1,287	1,325	475	17.10	28
1978	3,004.77	2,083	2,144	860	17.57	49
1982	4,055.37	2,716	2,796	1,259	17.96	70
1983	1,364.18	926	953	411	17.75	23
1987	5,763.19	3,745	3,856	1,908	18.05	106
1988	25,956.73	16,703	17,196	8,761	18.01	486
1991	107,821.95	66,483	68,445	39,377	18.34	2,147
1995	477,943.24	276,634	284,799	193,145	18.56	10,407
1996	191,762.77	108,998	112,215	79,548	18.60	4,277
1999	31,380.47	16,801	17,297	14,084	18.66	755
2003	19,787.14	9,522	9,803	9,984	18.87	529
2005	101,833.56	45,774	47,125	54,709	18.98	2,882
2009	104,155.00	39,162	40,318	63,837	19.08	3,346
2011	79,727.09	26,438	27,218	52,509	19.15	2,742
	1,360,146.46	778,532	801,510	558,636		30,507

FORBES SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2049

1959	815,963.20	613,098	631,193	184,770	17.15	10,774
1961	8,602.26	6,351	6,538	2,064	17.97	115
1965	730.45	520	535	195	19.55	10
1971	704.81	473	487	218	21.68	10
1980	8,226.77	5,006	5,154	3,073	24.16	127
1983	11,976.63	7,320	7,536	4,441	23.85	186
1987	125.58	72	74	51	24.64	2
1991	6,804.79	3,673	3,781	3,023	25.15	120
1996	85,821.08	41,632	42,861	42,960	26.01	1,652
2002	14,775.32	6,068	6,247	8,528	26.55	321
2007	7,305.61	2,436	2,508	4,798	26.99	178
2009	80,399.00	23,854	24,558	55,841	27.26	2,048

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FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
2011	303,940.12	78,234	80,543	223,397	27.40	8,153
2012	986,343.55	233,961	240,866	745,477	27.34	27,267
2014	25,583.65	4,889	5,033	20,550	27.51	747
	2,357,302.82	1,027,587	1,057,915	1,299,388		51,710
RANKIN SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
1986	1,408,528.92	913,572	940,535	467,994	18.69	25,040
1989	17,214.00	10,736	11,053	6,161	19.01	324
1991	12,284.82	7,465	7,685	4,599	19.04	242
2007	25,140.89	10,147	10,446	14,694	19.95	737
	1,463,168.63	941,920	969,720	493,449		26,343
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2027						
1965	89,653.99	80,044	82,406	7,248	6.14	1,180
1972	790,707.59	695,609	716,139	74,568	6.26	11,912
1978	1,221.01	1,057	1,088	133	6.33	21
1981	48,253.57	41,357	42,578	5,676	6.36	892
1982	864.40	738	760	105	6.37	16
1985	2,495.52	2,117	2,179	316	6.34	50
2001	87,673.91	65,826	67,769	19,905	6.47	3,077
2002	19,477.95	14,449	14,875	4,603	6.44	715
2011	40,757.40	24,238	24,953	15,804	6.47	2,443
2012	47,323.93	26,871	27,664	19,660	6.47	3,039
2017	50,441.02	17,690	18,212	32,229	6.48	4,974
2019	21,356.53	4,015	4,133	17,223	6.48	2,658
	1,200,226.82	974,011	1,002,758	197,469		30,977

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OAKLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
1967	122,589.59	94,832	97,631	24,959	14.10	1,770
1968	1,102,592.83	848,346	873,384	229,209	14.23	16,107
1969	137.16	105	108	29	14.35	2
1972	3,893.50	2,929	3,015	878	14.68	60
1975	26,487.78	19,570	20,148	6,340	14.96	424
1977	3,773.13	2,752	2,833	940	15.12	62
1979	1,852.83	1,333	1,372	480	15.27	31
1980	11,795.74	8,423	8,672	3,124	15.33	204
1990	21,532.25	14,250	14,671	6,862	15.59	440
2005	80,473.80	39,416	40,579	39,894	16.15	2,470
2009	121,348.63	50,384	51,871	69,478	16.20	4,289
2012	1,215,217.52	417,306	429,622	785,595	16.25	48,344
2013	145,906.66	45,961	47,317	98,589	16.31	6,045
2015	369,559.38	93,277	96,030	273,529	16.29	16,791
	3,227,160.80	1,638,884	1,687,254	1,539,907		97,039

RACCOON SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2027

1972	1,016,123.08	893,914	920,297	95,826	6.26	15,308
1977	3,136.98	2,724	2,804	333	6.32	53
1983	23,306.08	19,927	20,515	2,791	6.36	439
1988	54,050.97	45,143	46,475	7,576	6.41	1,182
1995	31,030.02	24,768	25,499	5,531	6.45	858
1999	38,882.18	29,928	30,811	8,071	6.43	1,255
	1,166,529.31	1,016,404	1,046,402	120,127		19,095

LOGANS FERRY SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2028

1973	1,071,930.01	923,854	951,120	120,810	7.19	16,803
1975	52,907.59	45,325	46,663	6,245	7.23	864
1977	28,334.05	24,118	24,830	3,504	7.26	483
1983	724.81	606	624	101	7.35	14
1985	4,117.06	3,406	3,507	611	7.42	82
1994	17,063.20	13,340	13,734	3,329	7.40	450

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LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
1996	34,699.66	26,608	27,393	7,306	7.45	981
1998	44,776.55	33,650	34,643	10,133	7.44	1,362
1999	39,500.85	29,385	30,252	9,249	7.40	1,250
2004	92,299.66	63,659	65,538	26,762	7.42	3,607
2012	46,684.39	24,841	25,574	21,110	7.47	2,826
2014	62,849.69	29,250	30,113	32,736	7.47	4,382
	1,495,887.52	1,218,042	1,253,991	241,897		33,104
PLUM SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1978	1,145,253.71	885,613	911,751	233,503	11.80	19,788
1986	4,963.21	3,682	3,791	1,173	12.01	98
1989	9,580.86	6,941	7,146	2,435	11.98	203
1994	41,701.84	28,624	29,469	12,233	12.11	1,010
2011	106,685.39	46,323	47,690	58,995	12.38	4,765
2012	93,896.74	38,235	39,363	54,533	12.38	4,405
	1,402,081.75	1,009,418	1,039,210	362,872		30,269
ARSENAL SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	7,792,540.97	5,478,000	5,639,679	2,152,862	15.46	139,254
1990	26,188.00	17,331	17,843	8,345	15.59	535
1996	259,365.34	156,968	161,601	97,765	15.98	6,118
1999	102,517.43	58,845	60,582	41,936	15.96	2,628
2007	177,484.85	80,756	83,139	94,345	16.17	5,835
2009	135,868.40	56,413	58,078	77,790	16.20	4,802
2011	58,120.31	21,423	22,055	36,065	16.27	2,217
2012	95,003.44	32,624	33,587	61,417	16.25	3,780
2013	58,454.67	18,413	18,956	39,498	16.31	2,422
2014	20,969.81	5,985	6,162	14,808	16.28	910
2019	111,231.07	9,377	9,654	101,577	16.29	6,236
	8,837,744.29	5,936,135	6,111,335	2,726,409		174,737

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CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1971	100,584.52	79,291	81,631	18,953	12.27	1,545
1979	7,205,842.15	5,444,878	5,605,579	1,600,263	12.72	125,807
1981	24,406.12	18,214	18,752	5,655	12.80	442
1988	6,265.15	4,480	4,612	1,653	12.95	128
1991	21,864.90	15,157	15,604	6,261	13.06	479
1994	29,370.58	19,690	20,271	9,099	13.03	698
1999	28,644.53	17,737	18,260	10,384	13.22	785
2005	11,591.54	6,234	6,418	5,174	13.32	388
2006	25,851.02	13,494	13,892	11,959	13.28	901
2007	299,734.75	150,946	155,401	144,334	13.31	10,844
2009	80,493.48	37,301	38,402	42,092	13.32	3,160
2012	17,060.05	6,626	6,822	10,238	13.38	765
2013	49,964.19	17,947	18,477	31,487	13.38	2,353
2014	25,980.51	8,496	8,747	17,234	13.38	1,288
	7,927,653.49	5,840,491	6,012,868	1,914,785		149,583

FINDLAY SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2043

1988	1,116,779.71	685,926	706,170	410,609	20.41	20,118
1994	4,125.73	2,296	2,364	1,762	21.12	83
1996	28,836.01	15,473	15,930	12,906	21.16	610
1998	121,511.95	62,336	64,176	57,336	21.36	2,684
1999	34,002.00	17,035	17,538	16,464	21.42	769
2000	146,862.00	71,962	74,086	72,776	21.34	3,410
2002	52,323.92	24,200	24,914	27,410	21.50	1,275
2003	164,725.35	73,797	75,975	88,750	21.56	4,116
2004	230,726.27	99,743	102,687	128,039	21.67	5,909
2005	148,293.39	61,838	63,663	84,630	21.67	3,905
2006	326,024.44	130,475	134,326	191,699	21.73	8,822
2009	121,005.30	41,747	42,979	78,026	21.83	3,574
2010	12,084.50	3,920	4,036	8,049	21.86	368
2012	22,423.04	6,252	6,437	15,987	21.99	727
2019	97,992.10	6,252	6,437	91,556	22.03	4,156
2020	57,417.26	1,280	1,318	56,099	21.92	2,559
	2,685,132.97	1,304,532	1,343,034	1,342,099		63,085

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WILSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2067						
2012	638,406.46	108,529	111,732	526,674	41.50	12,691
2014	316,768.07	42,637	43,896	272,873	41.81	6,527
	955,174.53	151,166	155,628	799,547		19,218

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1899	28,257.88	28,258	28,258
1900	5,845.15	5,845	5,845
1902	4,578.31	4,578	4,578
1903	2,923.42	2,923	2,923
1904	20,727.21	20,727	20,727
1906	1,356.83	1,357	1,357
1909	694.82	695	695
1913	8,372.35	8,372	8,372
1914	21,064.91	21,065	21,065
1915	41.18	41	41
1917	11,634.24	11,634	11,634
1918	39,833.40	39,833	39,833
1919	78,367.01	78,367	78,367
1920	2,780.38	2,780	2,780
1921	55,853.31	55,853	55,853
1922	195,706.74	195,707	195,707
1923	120,747.22	120,747	120,747
1924	536,689.11	536,689	536,689
1925	298,786.19	298,786	298,786
1926	98,785.59	98,786	98,786
1927	92,173.51	92,174	92,174
1928	96,566.49	96,566	96,566
1929	36,332.19	36,332	36,332
1930	8,925.31	8,925	8,925
1931	14,011.96	14,012	14,012
1932	4,958.48	4,958	4,958
1933	396.66	397	397
1934	910.91	911	911
1935	42.39	42	42
1936	151.67	152	152
1937	3,735.81	3,736	3,736
1938	188.95	189	189

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OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1939	7,456.01	7,456	7,456			
1940	1,696.52	1,697	1,697			
1941	40,349.67	40,350	40,350			
1942	29,503.66	29,504	29,504			
1943	6,241.76	6,242	6,242			
1944	5,298.74	5,299	5,299			
1945	63,801.36	63,419	63,801			
1946	171.70	170	172			
1947	1,204.02	1,187	1,204			
1948	59,034.07	57,919	59,034			
1949	24,413.68	23,828	24,414			
1950	43,160.37	41,894	43,160			
1951	10,656.75	10,287	10,640	17	1.56	11
1952	16,383.54	15,725	16,264	119	1.81	66
1953	122,606.83	116,967	120,977	1,630	2.07	787
1954	117,523.47	111,464	115,285	2,238	2.32	965
1955	273,389.46	257,776	266,613	6,776	2.57	2,637
1956	89,935.67	84,280	87,169	2,766	2.83	977
1957	105,416.90	98,178	101,544	3,873	3.09	1,253
1958	255,240.65	236,241	244,340	10,901	3.35	3,254
1959	162,772.15	149,750	154,884	7,888	3.60	2,191
1960	131,199.25	119,945	124,057	7,142	3.86	1,850
1961	186,635.57	169,547	175,360	11,276	4.12	2,737
1962	43,563.78	39,324	40,672	2,892	4.38	660
1963	70,504.60	63,219	65,386	5,118	4.65	1,101
1964	61,348.82	54,642	56,515	4,834	4.92	983
1965	40,508.91	35,819	37,047	3,462	5.21	664
1966	36,110.82	31,697	32,784	3,327	5.50	605
1967	56,257.10	49,006	50,686	5,571	5.80	961
1968	113,715.06	98,250	101,618	12,097	6.12	1,977
1969	42,664.21	36,539	37,792	4,873	6.46	754
1970	388,316.97	329,553	340,851	47,466	6.81	6,970
1971	97,703.04	82,114	84,929	12,774	7.18	1,779
1972	598,508.42	497,959	515,031	83,478	7.56	11,042
1973	151,900.04	124,997	129,282	22,618	7.97	2,838
1974	242,417.84	197,166	203,925	38,492	8.40	4,582
1975	145,591.57	116,958	120,968	24,624	8.85	2,782
1976	84,931.81	67,342	69,651	15,281	9.32	1,640
1977	186,972.09	146,212	151,225	35,747	9.81	3,644
1978	141,673.37	109,183	112,926	28,747	10.32	2,786
1979	419,060.32	318,021	328,924	90,137	10.85	8,308

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OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1980	79,399.27	59,267	61,299	18,100	11.41	1,586
1981	103,102.69	75,655	78,249	24,854	11.98	2,075
1982	477,916.13	344,420	356,228	121,688	12.57	9,681
1983	78,565.55	59,513	61,553	17,012	12.00	1,418
1984	67,738.26	50,438	52,167	15,571	12.52	1,244
1985	53,663.31	39,244	40,589	13,074	13.04	1,003
1986	144,687.08	103,336	106,879	37,808	13.81	2,738
1987	41,965.46	29,384	30,391	11,574	14.34	807
1988	186,638.63	127,997	132,385	54,253	14.89	3,644
1989	23,299.32	15,634	16,170	7,129	15.45	461
1990	678,968.42	443,163	458,356	220,612	16.23	13,593
1991	60,969.69	38,850	40,182	20,788	16.80	1,237
1992	976,662.24	606,800	627,603	349,059	17.37	20,096
1993	11,103.31	6,686	6,915	4,188	18.16	231
1994	323,252.78	189,297	195,787	127,466	18.75	6,798
1995	951,680.40	538,746	557,216	394,464	19.55	20,177
1996	441,371.78	242,225	250,529	190,843	20.14	9,476
1997	402,510.32	213,773	221,102	181,409	20.75	8,743
1998	478,668.30	244,504	252,886	225,782	21.55	10,477
1999	517,935.58	255,031	263,774	254,161	22.17	11,464
2000	54,323.89	25,614	26,492	27,832	22.98	1,211
2001	510,896.82	231,130	239,054	271,843	23.60	11,519
2002	505,554.87	217,894	225,364	280,191	24.42	11,474
2003	401,146.74	164,952	170,607	230,540	25.06	9,200
2004	338,020.64	131,625	136,138	201,883	25.87	7,804
2005	609,772.88	224,031	231,711	378,061	26.69	14,165
2006	3,348,574.43	1,160,616	1,200,406	2,148,169	27.34	78,572
2007	904,314.58	292,998	303,043	601,272	28.17	21,344
2008	649,940.93	195,762	202,473	447,468	29.00	15,430
2009	3,634,634.67	1,015,517	1,050,332	2,584,303	29.65	87,160
2010	80,253.70	20,561	21,266	58,988	30.48	1,935
2011	1,047,172.66	243,782	252,140	795,033	31.31	25,392
2012	1,177,590.93	246,234	254,676	922,915	32.15	28,707
2013	652,802.13	121,421	125,584	527,218	32.82	16,064
2014	340,655.06	55,118	57,008	283,647	33.66	8,427
2015	188,750.82	25,953	26,843	161,908	34.50	4,693
2016	553,944.50	62,817	64,971	488,974	35.18	13,899
2017	1,611,040.81	142,738	147,632	1,463,409	36.02	40,628

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2018	1,010,061.03	64,442	66,651	943,410	36.71	25,699
2019	276,361.40	10,668	11,034	265,328	37.41	7,092
2020	53,813.84	705	729	53,085	37.67	1,409
	30,517,006.00	14,177,104	14,595,529	15,921,477		629,577
	70,294,440.29	40,219,424	41,357,320	28,937,121		1,491,470
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 2.12

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
1900	1,695.10	1,695	1,695			
1906	68.73	69	69			
1911	359.58	357	360			
1913	171.18	168	171			
1914	790.13	771	790			
1915	231.67	225	232			
1916	1,271.97	1,225	1,272			
1917	6,495.00	6,217	6,495			
1918	45,621.51	43,398	45,622			
1919	7,808.66	7,381	7,809			
1920	110,463.98	103,775	110,464			
1921	48,090.74	44,917	48,091			
1922	142,914.48	132,703	142,155	759	3.93	193
1923	37,319.41	34,449	36,903	416	4.23	98
1924	971,354.13	891,353	954,839	16,515	4.53	3,646
1925	469,016.75	427,912	458,390	10,627	4.82	2,205
1926	412,719.51	374,299	400,958	11,762	5.12	2,297
1927	363,476.05	327,655	350,992	12,484	5.42	2,303
1928	269,849.59	241,785	259,006	10,844	5.72	1,896
1929	101,226.68	90,147	96,568	4,659	6.02	774
1930	337,577.01	298,725	320,002	17,575	6.33	2,776
1931	8,897.76	7,824	8,381	517	6.64	78
1932	2,195.37	1,918	2,055	140	6.96	20
1933	37.47	33	35	2	7.28	
1934	2,144.27	1,848	1,980	164	7.60	22
1935	16,763.82	14,347	15,369	1,395	7.93	176
1936	8,188.97	6,959	7,455	734	8.26	89
1937	28,459.83	24,015	25,725	2,735	8.59	318
1938	12,138.02	10,167	10,891	1,247	8.93	140
1939	4,344.35	3,611	3,868	476	9.28	51
1940	5,124.82	4,228	4,529	596	9.63	62
1941	208,793.93	170,908	183,081	25,713	9.98	2,576
1942	244,165.73	198,263	212,384	31,782	10.34	3,074
1943	65,589.44	52,829	56,592	8,997	10.70	841
1944	13,065.64	10,438	11,181	1,885	11.06	170
1945	76,275.49	60,410	64,713	11,562	11.44	1,011
1946	27,929.53	21,932	23,494	4,436	11.81	376
1947	35,162.64	27,369	29,318	5,845	12.19	479
1948	216,531.77	167,004	178,899	37,633	12.58	2,991
1949	377,933.09	288,809	309,379	68,554	12.97	5,286
1950	861,221.82	651,867	698,296	162,926	13.37	12,186
1951	315,389.61	236,429	253,269	62,121	13.77	4,511

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
1952	274,912.26	204,084	218,620	56,292	14.17	3,973
1953	637,879.84	468,784	502,173	135,707	14.58	9,308
1954	272,956.65	198,513	212,652	60,305	15.00	4,020
1955	1,836,184.67	1,321,392	1,415,508	420,677	15.42	27,281
1956	1,007,857.04	717,413	768,511	239,346	15.85	15,101
1957	1,103,519.08	776,877	832,210	271,309	16.28	16,665
1958	661,301.61	460,266	493,048	168,254	16.72	10,063
1959	1,643,010.00	1,130,095	1,210,586	432,424	17.17	25,185
1960	416,101.72	282,799	302,941	113,161	17.62	6,422
1961	1,099,858.25	738,500	791,099	308,759	18.07	17,087
1962	152,141.01	100,883	108,068	44,073	18.53	2,378
1963	371,467.61	243,144	260,462	111,006	19.00	5,842
1964	793,720.76	512,601	549,111	244,610	19.48	12,557
1965	251,131.65	159,993	171,388	79,744	19.96	3,995
1966	878,534.52	552,036	591,355	287,180	20.44	14,050
1967	1,277,324.14	791,238	847,594	429,730	20.93	20,532
1968	1,514,253.90	924,240	990,069	524,185	21.43	24,460
1969	757,317.14	455,216	487,639	269,678	21.94	12,292
1970	2,562,760.21	1,516,693	1,624,719	938,041	22.45	41,784
1971	281,183.28	163,750	175,413	105,770	22.97	4,605
1972	7,927,077.20	4,541,502	4,864,969	3,062,108	23.49	130,358
1973	3,326,392.80	1,873,657	2,007,108	1,319,285	24.02	54,924
1974	1,481,384.03	819,872	878,267	603,117	24.56	24,557
1975	4,869,518.72	2,647,265	2,835,816	2,033,703	25.10	81,024
1976	1,682,524.79	897,863	961,813	720,712	25.65	28,098
1977	1,144,544.27	599,329	642,016	502,528	26.20	19,180
1978	4,857,776.01	2,493,351	2,670,939	2,186,837	26.77	81,690
1979	4,240,201.48	2,133,203	2,285,140	1,955,061	27.33	71,535
1980	1,379,842.00	679,641	728,048	651,794	27.91	23,353
1981	531,737.04	256,297	274,552	257,185	28.49	9,027
1982	17,325,070.65	8,167,905	8,749,661	8,575,410	29.07	294,992
1983	990,637.35	590,618	632,685	357,952	25.40	14,093
1984	2,296,763.10	1,349,578	1,445,701	851,062	25.61	33,232
1985	1,156,401.51	665,047	712,415	443,987	26.23	16,927
1986	6,278,488.08	3,552,369	3,805,385	2,473,103	26.48	93,395
1987	2,641,727.08	1,460,347	1,564,360	1,077,367	27.10	39,755
1988	5,185,911.70	2,814,913	3,015,404	2,170,508	27.38	79,273
1989	1,605,257.55	854,639	915,510	689,748	27.67	24,928
1990	4,448,908.65	2,306,759	2,471,057	1,977,852	28.32	69,839
1991	4,329,874.59	2,196,978	2,353,457	1,976,418	28.64	69,009
1992	8,669,910.91	4,299,409	4,605,633	4,064,278	28.97	140,293
1993	2,431,974.55	1,177,076	1,260,913	1,171,062	29.32	39,941

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
1994	817,998.63	385,850	413,332	404,667	29.68	13,634
1995	11,457,989.86	5,229,427	5,601,891	5,856,099	30.37	192,825
1996	13,608,196.64	6,033,874	6,463,635	7,144,562	30.75	232,343
1997	9,684,004.74	4,187,364	4,485,608	5,198,397	30.85	168,506
1998	3,105,187.57	1,299,521	1,392,079	1,713,109	31.26	54,802
1999	3,117,391.58	1,260,050	1,349,797	1,767,595	31.69	55,778
2000	6,991,586.37	2,723,223	2,917,184	4,074,402	32.13	126,810
2001	4,663,934.92	1,755,505	1,880,540	2,783,395	32.31	86,147
2002	5,243,074.44	1,891,701	2,026,437	3,216,637	32.78	98,128
2003	7,006,574.16	2,427,778	2,600,696	4,405,878	33.01	133,471
2004	10,365,071.33	3,437,058	3,681,861	6,683,210	33.25	200,999
2005	11,834,139.49	3,741,955	4,008,475	7,825,664	33.52	233,463
2006	43,352,245.55	13,014,344	13,941,286	29,410,960	33.81	869,889
2007	7,549,069.68	2,149,975	2,303,106	5,245,964	33.90	154,748
2008	15,109,077.37	4,041,678	4,329,545	10,779,532	34.23	314,915
2009	23,847,593.80	5,978,592	6,404,415	17,443,179	34.37	507,512
2010	16,855,495.33	3,947,557	4,228,721	12,626,774	34.34	367,699
2011	22,057,684.80	4,777,695	5,117,985	16,939,700	34.36	493,006
2012	39,021,850.68	7,726,326	8,276,631	30,745,220	34.42	893,237
2013	6,385,107.50	1,144,211	1,225,707	5,159,400	34.34	150,245
2014	10,395,839.88	1,662,295	1,780,691	8,615,149	34.15	252,274
2015	4,842,890.79	676,552	724,739	4,118,152	33.87	121,587
2016	6,026,495.49	713,537	764,359	5,262,136	33.52	156,985
2017	14,237,121.41	1,369,611	1,467,161	12,769,960	32.87	388,499
2018	13,686,565.80	996,382	1,067,349	12,619,217	31.86	396,083
2019	21,871,629.13	1,036,715	1,110,555	20,761,074	30.15	688,593
2020	17,946,472.65	339,188	363,347	17,583,126	25.96	677,316
	463,534,504.22	147,034,533	157,504,924	306,029,581		9,797,162
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.2 2.11

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1933	11.46	11	11			
1934	74.43	72	74			
1937	7.41	7	7			
1941	234.56	209	224	11	4.89	2
1943	618.50	540	578	40	5.73	7
1945	10,667.20	9,114	9,763	904	6.55	138
1946	962.46	814	872	90	6.96	13
1947	9,405.39	7,867	8,427	978	7.36	133
1948	43,430.45	35,941	38,500	4,930	7.76	635
1949	62,663.18	51,314	54,968	7,695	8.15	944
1951	8,467.22	6,783	7,266	1,201	8.95	134
1952	36,451.78	28,886	30,943	5,509	9.34	590
1953	29,764.14	23,322	24,983	4,781	9.74	491
1954	127,209.74	98,546	105,564	21,646	10.14	2,135
1955	58,522.50	44,828	48,020	10,502	10.53	997
1956	255,231.36	193,238	206,999	48,232	10.93	4,413
1957	46,196.54	34,555	37,016	9,181	11.34	810
1958	83,545.02	61,749	66,146	17,399	11.74	1,482
1959	127,575.45	93,130	99,762	27,813	12.15	2,289
1960	207,932.73	149,897	160,571	47,362	12.56	3,771
1961	171,611.46	122,150	130,848	40,763	12.97	3,143
1962	47,725.97	33,525	35,912	11,814	13.39	882
1963	161,607.11	112,012	119,988	41,619	13.81	3,014
1964	129,258.28	88,384	94,678	34,580	14.23	2,430
1965	62,790.64	42,335	45,350	17,441	14.66	1,190
1966	239,854.57	159,424	170,777	69,078	15.09	4,578
1967	85,315.13	55,872	59,851	25,464	15.53	1,640
1968	119,744.09	77,248	82,749	36,995	15.97	2,317
1969	557,910.78	354,335	379,567	178,344	16.42	10,861
1970	1,330,420.68	831,659	890,882	439,539	16.87	26,054
1971	99,383.47	61,132	65,485	33,898	17.32	1,957
1972	496,307.64	300,212	321,590	174,718	17.78	9,827
1973	322,655.18	191,799	205,457	117,198	18.25	6,422
1974	317,682.17	185,526	198,737	118,945	18.72	6,354
1975	801,287.77	459,587	492,315	308,973	19.19	16,101
1976	641,341.82	361,005	386,712	254,630	19.67	12,945
1977	925,821.08	511,257	547,664	378,157	20.15	18,767
1978	555,189.34	300,541	321,943	233,246	20.64	11,301
1979	136,685.05	72,473	77,634	59,051	21.14	2,793
1980	272,979.97	141,707	151,798	121,182	21.64	5,600
1981	468,025.29	237,757	254,688	213,337	22.14	9,636
1982	191,480.41	95,059	101,828	89,652	22.66	3,956

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1983	423,677.48	276,450	296,136	127,541	19.97	6,387
1984	699,321.52	449,244	481,235	218,087	20.32	10,733
1985	822,785.09	519,918	556,942	265,843	20.68	12,855
1986	729,852.28	453,238	485,513	244,339	21.06	11,602
1987	102,455.64	62,467	66,915	35,541	21.45	1,657
1988	741,593.22	443,473	475,053	266,540	21.85	12,199
1989	587,234.25	345,881	370,512	216,722	21.98	9,860
1990	222,666.52	128,345	137,485	85,182	22.41	3,801
1991	509,031.23	286,788	307,210	201,821	22.86	8,829
1992	185,984.84	102,831	110,154	75,831	23.05	3,290
1993	47,970.01	25,856	27,697	20,273	23.52	862
1994	459,446.68	242,312	259,567	199,880	23.75	8,416
1995	804,837.61	412,560	441,939	362,899	24.25	14,965
1996	2,718,793.93	1,358,853	1,455,618	1,263,176	24.52	51,516
1997	65,150.97	31,689	33,946	31,205	24.81	1,258
1998	112,827.21	53,311	57,107	55,720	25.12	2,218
1999	578,101.08	264,770	283,625	294,476	25.45	11,571
2000	207,199.85	92,162	98,725	108,475	25.59	4,239
2001	1,508,159.15	647,000	693,073	815,086	25.95	31,410
2002	1,418,662.94	587,894	629,758	788,905	26.14	30,180
2003	443,769.74	177,064	189,673	254,097	26.36	9,639
2004	119,315.08	45,674	48,926	70,389	26.60	2,646
2005	799,785.42	293,841	314,766	485,019	26.69	18,172
2006	1,709,314.36	599,798	642,510	1,066,804	26.82	39,776
2007	143,050.44	47,693	51,089	91,961	26.99	3,407
2008	1,394,093.70	439,140	470,412	923,682	27.18	33,984
2009	2,561,654.15	762,861	817,185	1,744,469	27.11	64,348
2010	182,291.84	50,714	54,325	127,967	27.24	4,698
2011	492,206.33	127,678	136,770	355,436	27.13	13,101
2012	433,180.74	103,444	110,810	322,371	27.09	11,900
2013	323,079.73	70,496	75,516	247,564	26.87	9,213
2014	222,474.85	43,672	46,782	175,693	26.61	6,603
2015	257,613.17	44,490	47,658	209,955	26.35	7,968
2016	1,435,295.53	213,141	228,320	1,206,976	25.80	46,782
2017	881,250.75	107,953	115,641	765,610	25.07	30,539
2018	324,486.25	30,567	32,744	291,742	24.03	12,141
2019	1,441,936.64	90,842	97,311	1,344,626	22.31	60,270
2020	1,498,333.84	39,706	42,533	1,455,801	18.37	79,249
	36,852,933.48	15,709,638	16,828,328	20,024,605		873,036

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 2.37

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.3 STATION EQUIPMENT - PORTABLE SUBSTATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
2010	473,644.39	131,768	141,151	332,493	27.24	12,206
2011	3,843,562.05	997,020	1,068,019	2,775,543	27.13	102,305
2013	83,022.68	18,116	19,406	63,617	26.87	2,368
2015	12,783.07	2,208	2,365	10,418	26.35	395
	4,413,012.19	1,149,112	1,230,941	3,182,071		117,274
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.1 2.66

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1912	1,819.38	1,735	1,819			
1914	9,359.44	8,820	9,359			
1915	10.52	10	11			
1916	7,269.69	6,773	7,270			
1917	18,191.10	16,855	18,137	54	4.26	13
1918	3,802.22	3,503	3,769	33	4.56	7
1919	78.73	72	77	2	4.85	
1920	58,606.96	53,403	57,465	1,142	5.15	222
1921	1,243.55	1,127	1,213	31	5.44	6
1922	11,391.59	10,264	11,045	347	5.74	60
1923	1,899.73	1,702	1,831	69	6.05	11
1924	31,903.96	28,411	30,572	1,332	6.35	210
1925	123,702.27	109,498	117,828	5,874	6.66	882
1926	54,205.21	47,691	51,319	2,886	6.97	414
1927	205,848.69	180,011	193,705	12,144	7.28	1,668
1928	139,045.37	120,826	130,018	9,027	7.60	1,188
1929	110,852.41	95,716	102,997	7,855	7.92	992
1930	152,490.58	130,800	140,750	11,741	8.25	1,423
1931	150,124.62	127,917	137,648	12,477	8.58	1,454
1932	57,742.69	48,872	52,590	5,153	8.91	578
1933	48,439.77	40,715	43,812	4,628	9.25	500
1934	66,749.74	55,713	59,951	6,799	9.59	709
1935	7,981.33	6,613	7,116	865	9.94	87
1936	67,492.92	55,519	59,742	7,751	10.29	753
1937	96,306.21	78,639	84,621	11,685	10.64	1,098
1938	33,187.37	26,893	28,939	4,248	11.00	386
1939	53,316.39	42,874	46,136	7,180	11.36	632
1940	36,426.19	29,059	31,270	5,156	11.73	440
1941	110,351.53	87,330	93,973	16,379	12.10	1,354
1942	99,724.88	78,267	84,221	15,504	12.48	1,242
1943	14,890.33	11,589	12,471	2,419	12.86	188
1944	6,544.94	5,050	5,434	1,111	13.25	84
1945	12,082.60	9,241	9,944	2,139	13.64	157
1946	21.53	16	17	5	14.03	
1947	9,979.38	7,497	8,067	1,912	14.43	133
1948	270,851.99	201,552	216,885	53,967	14.84	3,637
1949	326,523.13	240,670	258,978	67,545	15.25	4,429
1950	398,122.76	290,630	312,739	85,384	15.66	5,452
1951	561,457.29	405,799	436,669	124,788	16.08	7,760
1952	669,230.17	478,727	515,145	154,085	16.51	9,333
1953	864,438.88	611,962	658,515	205,924	16.94	12,156
1954	1,127,944.89	790,148	850,256	277,689	17.37	15,987

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1955	909,120.09	629,802	677,713	231,407	17.82	12,986
1956	950,478.73	651,240	700,781	249,698	18.26	13,675
1957	1,228,204.25	831,998	895,290	332,914	18.71	17,793
1958	1,223,448.40	819,074	881,383	342,065	19.17	17,844
1959	1,595,631.91	1,055,590	1,135,891	459,741	19.63	23,420
1960	1,460,339.28	954,259	1,026,852	433,487	20.10	21,567
1961	995,036.44	641,968	690,804	304,232	20.58	14,783
1962	1,160,043.67	738,832	795,037	365,007	21.06	17,332
1963	1,022,563.20	642,804	691,704	330,859	21.54	15,360
1964	1,111,347.62	689,036	741,453	369,895	22.04	16,783
1965	1,333,433.70	815,461	877,495	455,939	22.53	20,237
1966	1,318,537.73	794,762	855,221	463,317	23.04	20,109
1967	2,245,692.38	1,333,874	1,435,345	810,347	23.55	34,410
1968	1,467,499.57	858,737	924,063	543,437	24.06	22,587
1969	1,325,298.75	763,650	821,743	503,556	24.58	20,486
1970	3,434,718.92	1,947,726	2,095,894	1,338,825	25.11	53,318
1971	1,797,093.22	1,002,347	1,078,598	718,495	25.65	28,012
1972	2,650,602.89	1,453,723	1,564,311	1,086,292	26.19	41,477
1973	3,255,663.32	1,755,258	1,888,785	1,366,878	26.73	51,136
1974	5,186,522.51	2,747,094	2,956,072	2,230,451	27.28	81,761
1975	5,332,013.73	2,772,647	2,983,569	2,348,445	27.84	84,355
1976	5,845,454.89	2,982,176	3,209,037	2,636,418	28.41	92,799
1977	5,357,769.76	2,681,671	2,885,672	2,472,098	28.97	85,333
1978	4,223,549.15	2,071,735	2,229,337	1,994,212	29.55	67,486
1979	5,140,516.10	2,470,121	2,658,029	2,482,487	30.13	82,393
1980	6,395,552.99	3,008,084	3,236,916	3,158,637	30.72	102,820
1981	4,910,306.77	2,259,576	2,431,467	2,478,840	31.31	79,171
1982	6,453,865.86	2,903,142	3,123,991	3,329,875	31.91	104,352
1983	6,926,085.68	3,999,814	4,304,089	2,621,997	27.44	95,554
1984	6,379,788.09	3,609,684	3,884,281	2,495,507	28.01	89,093
1985	8,393,193.60	4,678,366	5,034,260	3,358,934	28.19	119,153
1986	8,102,863.90	4,416,871	4,752,873	3,349,991	28.79	116,360
1987	7,626,750.68	4,087,938	4,398,917	3,227,834	29.00	111,305
1988	8,866,849.92	4,639,136	4,992,046	3,874,804	29.61	130,861
1989	8,666,873.07	4,449,573	4,788,062	3,878,811	29.85	129,943
1990	9,144,705.72	4,574,182	4,922,151	4,222,555	30.48	138,535
1991	10,386,855.26	5,086,443	5,473,380	4,913,475	30.74	159,840
1992	11,556,572.65	5,500,929	5,919,397	5,637,176	31.38	179,642
1993	8,648,988.58	4,020,050	4,325,865	4,323,124	31.67	136,505
1994	9,708,030.21	4,399,679	4,734,373	4,973,657	31.98	155,524
1995	9,319,612.23	4,111,813	4,424,608	4,895,004	32.30	151,548
1996	9,452,117.61	4,053,068	4,361,394	5,090,724	32.64	155,966

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1997	14,382,063.46	5,982,938	6,438,074	7,943,989	32.99	240,800
1998	2,067,285.13	832,702	896,048	1,171,237	33.36	35,109
1999	365,334.79	142,188	153,005	212,330	33.75	6,291
2000	1,404,918.17	527,125	567,225	837,693	34.14	24,537
2001	2,737,110.62	987,550	1,062,675	1,674,436	34.55	48,464
2002	2,734,819.18	951,170	1,023,528	1,711,291	34.69	49,331
2003	5,564,760.82	1,850,283	1,991,038	3,573,723	35.13	101,729
2004	7,424,638.91	2,364,005	2,543,840	4,880,799	35.32	138,188
2005	7,546,711.35	2,292,691	2,467,101	5,079,610	35.52	143,007
2006	10,983,437.71	3,169,820	3,410,956	7,572,482	35.75	211,818
2007	5,582,684.43	1,522,398	1,638,210	3,944,474	36.00	109,569
2008	7,139,969.64	1,838,542	1,978,404	5,161,566	36.04	143,218
2009	8,207,310.34	1,973,037	2,123,131	6,084,179	36.34	167,424
2010	12,389,507.22	2,783,922	2,995,701	9,393,806	36.23	259,283
2011	21,799,862.85	4,514,752	4,858,200	16,941,663	36.37	465,814
2012	19,363,358.08	3,671,293	3,950,577	15,412,781	36.34	424,127
2013	24,830,700.41	4,265,914	4,590,432	20,240,268	36.17	559,587
2014	14,922,582.13	2,280,171	2,453,629	12,468,953	36.05	345,879
2015	13,731,171.73	1,834,485	1,974,038	11,757,134	35.65	329,793
2016	14,643,510.53	1,660,574	1,786,898	12,856,613	35.18	365,452
2017	25,434,282.48	2,339,954	2,517,960	22,916,322	34.52	663,856
2018	53,082,562.69	3,689,238	3,969,886	49,112,677	33.47	1,467,364
2019	49,560,878.48	2,245,108	2,415,899	47,144,979	31.61	1,491,458
2020	62,189,019.59	1,119,402	1,204,557	60,984,462	27.28	2,235,501
	596,619,726.70	163,291,704	175,713,485	420,906,242		13,216,858

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 2.22

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1929	35.06	32	33	2	4.04	
1934	1,961.41	1,718	1,754	207	6.21	33
1935	16,734.97	14,519	14,822	1,913	6.62	289
1936	18,086.10	15,543	15,867	2,219	7.03	316
1937	18,772.84	15,979	16,312	2,461	7.44	331
1938	7,848.95	6,618	6,756	1,093	7.84	139
1940	14,060.14	11,631	11,874	2,186	8.64	253
1941	62,784.07	51,433	52,506	10,278	9.04	1,137
1942	51,729.75	41,974	42,850	8,880	9.43	942
1943	23,373.12	18,778	19,170	4,203	9.83	428
1944	9,565.54	7,608	7,767	1,799	10.23	176
1945	38,244.27	30,121	30,749	7,495	10.62	706
1946	52,933.06	41,267	42,128	10,805	11.02	980
1947	99,971.71	77,138	78,747	21,225	11.42	1,859
1948	177,830.91	135,792	138,625	39,206	11.82	3,317
1949	367,125.45	277,400	283,187	83,938	12.22	6,869
1950	437,095.69	326,773	333,591	103,505	12.62	8,202
1951	447,579.52	331,030	337,936	109,644	13.02	8,421
1952	636,554.58	465,576	475,289	161,266	13.43	12,008
1953	787,623.02	569,609	581,493	206,130	13.84	14,894
1954	687,393.64	491,486	501,740	185,654	14.25	13,028
1955	738,699.03	521,965	532,855	205,844	14.67	14,032
1956	900,457.44	628,699	641,816	258,641	15.09	17,140
1957	953,185.42	657,507	671,225	281,960	15.51	18,179
1958	901,474.99	614,265	627,081	274,394	15.93	17,225
1959	1,223,633.59	823,261	840,437	383,197	16.36	23,423
1960	1,234,033.44	819,398	836,493	397,540	16.80	23,663
1961	763,766.57	500,573	511,017	252,750	17.23	14,669
1962	1,010,182.44	653,184	666,812	343,370	17.67	19,432
1963	882,698.47	562,809	574,551	308,147	18.12	17,006
1964	1,034,362.61	650,200	663,765	370,598	18.57	19,957
1965	1,231,713.32	763,170	779,092	452,621	19.02	23,797
1966	1,153,141.04	703,877	718,562	434,579	19.48	22,309
1967	1,060,222.69	637,406	650,704	409,519	19.94	20,538
1968	1,245,303.16	737,219	752,600	492,703	20.40	24,152
1969	1,334,274.65	777,348	793,566	540,709	20.87	25,908
1970	3,788,613.46	2,170,876	2,216,167	1,572,446	21.35	73,651
1971	1,667,380.86	939,402	959,001	708,380	21.83	32,450
1972	2,606,483.51	1,443,471	1,473,586	1,132,898	22.31	50,780
1973	3,268,383.25	1,778,000	1,815,095	1,453,288	22.80	63,741
1974	5,682,502.89	3,035,593	3,098,925	2,583,578	23.29	110,931
1975	6,185,514.40	3,242,447	3,310,095	2,875,419	23.79	120,867

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1976	5,887,971.14	3,026,417	3,089,558	2,798,413	24.30	115,161
1977	5,603,724.14	2,824,277	2,883,200	2,720,524	24.80	109,699
1978	4,461,456.64	2,202,175	2,248,119	2,213,338	25.32	87,415
1979	4,549,943.23	2,199,443	2,245,330	2,304,613	25.83	89,222
1980	6,116,522.39	2,893,115	2,953,475	3,163,047	26.35	120,040
1981	4,139,253.66	1,913,991	1,953,923	2,185,331	26.88	81,300
1982	4,473,673.88	2,021,206	2,063,375	2,410,299	27.41	87,935
1983	4,489,346.37	2,760,948	2,818,550	1,670,796	23.48	71,158
1984	3,974,258.69	2,393,299	2,443,231	1,531,028	24.11	63,502
1985	4,562,638.07	2,704,732	2,761,161	1,801,477	24.38	73,892
1986	4,650,478.02	2,711,229	2,767,794	1,882,684	24.67	76,315
1987	3,834,818.24	2,196,584	2,242,412	1,592,406	24.98	63,747
1988	3,589,033.07	2,017,754	2,059,851	1,529,182	25.31	60,418
1989	4,797,987.05	2,644,650	2,699,826	2,098,161	25.65	81,800
1990	5,159,903.62	2,785,316	2,843,427	2,316,477	26.00	89,095
1991	6,433,003.38	3,396,626	3,467,490	2,965,513	26.37	112,458
1992	7,160,343.99	3,693,305	3,770,359	3,389,985	26.75	126,728
1993	4,824,283.29	2,427,579	2,478,226	2,346,057	27.15	86,411
1994	4,313,287.39	2,126,019	2,170,375	2,142,912	27.26	78,610
1995	3,233,482.23	1,550,131	1,582,472	1,651,010	27.69	59,625
1996	7,085,653.54	3,316,086	3,385,270	3,700,384	27.85	132,868
1997	6,205,829.26	2,814,964	2,873,693	3,332,136	28.31	117,702
1998	2,289,666.39	1,009,743	1,030,809	1,258,857	28.52	44,139
1999	8,025,700.22	3,433,395	3,505,027	4,520,673	28.75	157,241
2000	5,040,756.89	2,087,377	2,130,926	2,909,831	29.00	100,339
2001	20,254,247.79	8,097,648	8,266,591	11,987,657	29.28	409,415
2002	12,934,097.40	4,977,041	5,080,878	7,853,219	29.58	265,491
2003	3,907,977.68	1,449,860	1,480,109	2,427,869	29.67	81,829
2004	9,464,919.99	3,373,297	3,443,675	6,021,245	29.80	202,055
2005	16,801,495.58	5,729,310	5,848,842	10,952,654	29.95	365,698
2006	9,890,208.80	3,212,340	3,279,360	6,610,849	30.14	219,338
2007	3,905,827.88	1,207,682	1,232,878	2,672,950	30.17	88,596
2008	10,651,108.92	3,115,449	3,180,447	7,470,662	30.24	247,046
2009	15,386,251.35	4,246,605	4,335,203	11,051,048	30.17	366,293
2010	55,192,290.50	14,256,169	14,553,598	40,638,692	30.15	1,347,884
2011	1,719,384.60	413,340	421,964	1,297,421	30.02	43,219
2012	24,427,032.98	5,398,374	5,511,001	18,916,032	29.96	631,376
2013	10,299,192.29	2,078,377	2,121,739	8,177,453	29.67	275,614
2014	13,149,533.30	2,385,325	2,435,090	10,714,443	29.34	365,182
2015	13,707,351.16	2,186,323	2,231,937	11,475,414	28.98	395,977
2016	13,102,776.83	1,797,701	1,835,207	11,267,570	28.29	398,288
2017	30,492,272.27	3,445,627	3,517,514	26,974,758	27.46	982,329

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
2018	46,312,357.65	4,019,913	4,103,781	42,208,577	26.32	1,603,669
2019	46,708,375.89	2,704,415	2,760,837	43,947,539	24.41	1,800,391
2020	50,539,482.06	1,223,055	1,248,572	49,290,910	20.12	2,449,846
	576,572,530.74	164,060,907	167,483,743	409,088,788		15,654,534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.1 2.72

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1891	2,281.69	2,282	2,282			
1896	8,447.94	8,448	8,448			
1897	4,610.73	4,611	4,611			
1898	2,260.74	2,261	2,261			
1899	20,934.16	20,934	20,934			
1900	1,342.94	1,343	1,343			
1901	10,128.24	10,128	10,128			
1902	53,646.85	53,647	53,647			
1903	18,556.93	18,557	18,557			
1904	2,656.35	2,656	2,656			
1905	4,658.35	4,658	4,658			
1906	1,406.35	1,404	1,405	1	0.12	1
1907	21,049.99	20,969	20,981	69	0.29	69
1908	4,128.20	4,101	4,103	25	0.50	25
1909	3.37	3	3			
1910	11,465.01	11,340	11,347	118	0.82	118
1911	10,893.49	10,742	10,748	145	1.04	139
1912	10,321.82	10,155	10,161	161	1.21	133
1913	222,349.72	218,141	218,267	4,083	1.42	2,875
1914	51,054.95	49,932	49,961	1,094	1.65	663
1915	41,453.02	40,430	40,453	1,000	1.85	541
1916	55,705.43	54,168	54,199	1,506	2.07	728
1917	65,022.93	63,020	63,056	1,967	2.31	852
1918	678.26	655	655	23	2.53	9
1919	35,149.26	33,851	33,871	1,278	2.77	461
1920	29,892.78	28,689	28,706	1,187	3.02	393
1921	59,947.51	57,342	57,375	2,573	3.26	789
1922	322,227.00	307,147	307,325	14,902	3.51	4,246
1923	506,928.34	481,445	481,724	25,204	3.77	6,685
1924	509,980.90	482,646	482,925	27,056	4.02	6,730
1925	507,901.12	478,915	479,192	28,709	4.28	6,708
1926	519,088.76	487,668	487,950	31,139	4.54	6,859
1927	886,863.72	830,104	830,585	56,279	4.80	11,725
1928	397,984.43	371,081	371,296	26,688	5.07	5,264
1929	578,545.22	537,353	537,664	40,881	5.34	7,656
1930	329,321.68	304,688	304,864	24,458	5.61	4,360
1931	318,532.08	293,518	293,688	24,844	5.89	4,218
1932	86,608.46	79,483	79,529	7,079	6.17	1,147
1933	85,499.81	78,136	78,181	7,319	6.46	1,133
1934	64,616.54	58,801	58,835	5,782	6.75	857
1935	97,551.54	88,382	88,433	9,119	7.05	1,293
1936	26,250.95	23,675	23,689	2,562	7.36	348

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1937	72,896.41	65,432	65,470	7,426	7.68	967
1938	12,448.94	11,119	11,125	1,324	8.01	165
1939	67,667.95	60,134	60,169	7,499	8.35	898
1940	21,697.63	19,178	19,189	2,509	8.71	288
1941	210,218.05	184,767	184,874	25,344	9.08	2,791
1942	66,502.17	58,105	58,139	8,363	9.47	883
1943	60,383.97	52,430	52,460	7,924	9.88	802
1944	7,627.87	6,580	6,584	1,044	10.30	101
1945	81,803.46	70,079	70,120	11,683	10.75	1,087
1946	8,987.46	7,644	7,648	1,339	11.21	119
1947	34,128.58	28,805	28,822	5,307	11.70	454
1948	100,639.43	84,255	84,304	16,335	12.21	1,338
1949	164,987.84	136,961	137,040	27,948	12.74	2,194
1950	240,288.80	197,710	197,824	42,465	13.29	3,195
1951	101,995.41	83,147	83,195	18,800	13.86	1,356
1952	167,161.76	134,933	135,011	32,151	14.46	2,223
1953	371,037.38	296,485	296,657	74,380	15.07	4,936
1954	493,007.63	389,806	390,032	102,976	15.70	6,559
1955	402,695.42	314,960	315,142	87,553	16.34	5,358
1956	313,954.69	242,791	242,932	71,023	17.00	4,178
1957	190,957.23	145,968	146,053	44,904	17.67	2,541
1958	481,092.85	363,384	363,594	117,499	18.35	6,403
1959	242,967.30	181,319	181,424	61,543	19.03	3,234
1960	308,603.60	227,419	227,551	81,053	19.73	4,108
1961	689,253.89	501,412	501,702	187,552	20.44	9,176
1962	593,522.02	426,149	426,396	167,126	21.15	7,902
1963	114,838.79	81,337	81,384	33,455	21.88	1,529
1964	213,040.91	148,815	148,901	64,140	22.61	2,837
1965	908,694.07	625,663	626,025	282,669	23.36	12,101
1966	291,129.50	197,540	197,654	93,476	24.11	3,877
1967	992,334.27	663,147	663,531	328,803	24.88	13,216
1968	273,767.63	180,139	180,243	93,525	25.65	3,646
1969	1,228,480.49	795,404	795,864	432,616	26.44	16,362
1970	1,455,070.47	926,778	927,315	527,755	27.23	19,381
1971	3,220,438.54	2,016,413	2,017,580	1,202,859	28.04	42,898
1972	1,529,313.17	941,032	941,577	587,736	28.85	20,372
1973	2,306,134.01	1,393,528	1,394,335	911,799	29.68	30,721
1974	3,051,616.55	1,810,219	1,811,267	1,240,350	30.51	40,654
1975	1,804,653.58	1,050,308	1,050,916	753,738	31.35	24,043
1976	1,455,441.41	830,373	830,854	624,587	32.21	19,391
1977	1,011,437.29	565,464	565,791	445,646	33.07	13,476
1978	2,343,351.21	1,282,914	1,283,657	1,059,694	33.94	31,223

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1979	1,795,772.79	962,301	962,858	832,915	34.81	23,927
1980	2,887,071.58	1,512,826	1,513,702	1,373,370	35.70	38,470
1981	938,090.34	480,424	480,702	457,388	36.59	12,500
1982	3,316,282.06	1,658,572	1,659,532	1,656,750	37.49	44,192
1983	3,000,905.36	1,541,865	1,542,758	1,458,147	35.49	41,086
1984	3,274,312.94	1,649,271	1,650,226	1,624,087	35.96	45,164
1985	2,019,881.06	989,540	990,113	1,029,768	36.96	27,862
1986	4,988,459.95	2,375,006	2,376,381	2,612,079	37.96	68,811
1987	1,253,544.81	579,514	579,849	673,696	38.96	17,292
1988	1,635,451.71	738,897	739,325	896,127	39.44	22,721
1989	3,310,310.58	1,449,254	1,450,093	1,860,218	40.45	45,988
1990	2,626,955.48	1,113,829	1,114,474	1,512,481	41.44	36,498
1991	1,288,637.97	528,342	528,648	759,990	42.45	17,903
1992	1,789,991.02	709,194	709,605	1,080,386	43.44	24,871
1993	4,188,834.25	1,612,701	1,613,634	2,575,200	43.93	58,621
1994	1,060,059.85	393,282	393,510	666,550	44.93	14,835
1995	2,031,811.98	725,357	725,777	1,306,035	45.93	28,435
1996	969,992.69	332,707	332,900	637,093	46.93	13,575
1997	833,534.11	274,233	274,392	559,142	47.93	11,666
1998	538,278.67	169,558	169,656	368,623	48.93	7,534
1999	1,671,204.80	503,033	503,324	1,167,881	49.93	23,390
2000	695,565.07	201,018	201,134	494,431	50.43	9,804
2001	270,421.34	74,366	74,409	196,012	51.42	3,812
2002	2,331,495.36	608,054	608,406	1,723,089	52.43	32,865
2003	2,973,836.07	733,943	734,368	2,239,468	53.42	41,922
2004	511,087.33	118,879	118,948	392,139	54.43	7,204
2005	2,115,514.93	462,452	462,720	1,652,795	55.42	29,823
2006	3,641,054.96	744,232	744,663	2,896,392	56.43	51,327
2007	2,929,964.88	557,865	558,188	2,371,777	57.42	41,306
2008	2,216,390.05	390,528	390,754	1,825,636	58.43	31,245
2009	5,668,510.16	919,432	919,964	4,748,546	59.42	79,915
2010	3,102,267.53	459,136	459,402	2,642,866	60.43	43,734
2011	116,460.66	15,606	15,615	100,846	61.42	1,642
2012	4,064,160.62	486,886	487,168	3,576,993	62.43	57,296
2013	897,218.98	95,554	95,609	801,610	62.92	12,740
2014	13,001,091.88	1,200,001	1,200,695	11,800,397	63.92	184,612
2015	9,184,461.93	717,306	717,721	8,466,741	64.92	130,418
2016	3,578,351.73	228,657	228,789	3,349,563	65.92	50,813
2017	6,326,290.76	314,417	314,599	6,011,692	66.92	89,834

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2018	938,325.75	33,311	33,330	904,996	67.92	13,324
2019	853,339.23	18,176	18,187	835,152	68.92	12,118
2020	2,024,032.31	14,371	14,379	2,009,653	69.92	28,742
	146,553,442.72	52,131,451	52,161,554	94,391,888		2,025,845
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.6 1.38

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
1902	298.03	298	298			
1907	345.77	346	346			
1910	126.40	126	126			
1915	278.72	279	279			
1923	36.83	37	37			
1924	165.75	166	166			
1926	0.44					
1933	105.67	103	92	14	0.97	14
1942	173.57	160	142	32	3.64	9
1943	484.87	443	394	91	3.86	24
1944	1,917.78	1,743	1,550	368	4.09	90
1945	123.85	112	100	24	4.32	6
1948	542.66	482	429	114	5.05	23
1949	151.60	134	119	33	5.30	6
1951	534.73	465	414	121	5.83	21
1952	184.93	160	142	43	6.11	7
1953	13,999.26	12,011	10,684	3,315	6.39	519
1954	5,547.89	4,726	4,204	1,344	6.67	201
1955	5,136.29	4,342	3,862	1,274	6.96	183
1956	5.34	4	4	1	7.25	
1957	13,113.94	10,914	9,708	3,406	7.55	451
1958	7,197.72	5,942	5,286	1,912	7.85	244
1959	1,466.65	1,201	1,068	399	8.16	49
1960	2,032.08	1,649	1,467	565	8.48	67
1962	914.82	729	648	267	9.12	29
1963	6,266.81	4,949	4,402	1,865	9.46	197
1964	8,498.58	6,648	5,914	2,585	9.80	264
1965	120,259.38	93,134	82,847	37,412	10.15	3,686
1966	285,878.07	219,045	194,850	91,028	10.52	8,653
1967	411,810.51	312,152	277,672	134,139	10.89	12,318
1968	380,735.80	285,384	253,861	126,875	11.27	11,258
1969	740,475.01	548,611	488,012	252,463	11.66	21,652
1970	1,564,452.53	1,145,179	1,018,684	545,769	12.06	45,254
1971	2,586,335.47	1,869,636	1,663,118	923,217	12.47	74,035
1972	1,825,506.32	1,302,608	1,158,723	666,783	12.89	51,729
1973	1,607,513.02	1,131,336	1,006,370	601,143	13.33	45,097
1974	2,035,261.09	1,412,471	1,256,451	778,810	13.77	56,558
1975	3,013,204.60	2,060,369	1,832,783	1,180,422	14.23	82,953
1976	3,100,923.39	2,087,945	1,857,313	1,243,610	14.70	84,599
1977	2,945,872.91	1,952,142	1,736,510	1,209,363	15.18	79,668
1978	2,862,440.75	1,865,052	1,659,040	1,203,401	15.68	76,748
1979	3,633,128.84	2,326,801	2,069,785	1,563,344	16.18	96,622

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
1980	3,431,947.86	2,158,318	1,919,912	1,512,036	16.70	90,541
1981	1,565,463.09	966,407	859,659	705,804	17.22	40,987
1982	3,275,161.26	1,982,553	1,763,562	1,511,599	17.76	85,113
1983	2,215,950.61	1,553,825	1,382,191	833,760	15.98	52,175
1984	4,907,510.34	3,385,201	3,011,275	1,896,235	16.41	115,554
1985	3,862,664.65	2,605,367	2,317,581	1,545,084	17.13	90,198
1986	3,294,394.22	2,182,207	1,941,163	1,353,231	17.58	76,976
1987	2,641,795.37	1,716,903	1,527,256	1,114,539	18.05	61,747
1988	3,034,705.39	1,942,818	1,728,216	1,306,489	18.26	71,549
1989	3,591,445.35	2,251,118	2,002,462	1,588,983	18.75	84,746
1990	4,628,161.51	2,837,063	2,523,684	2,104,478	19.25	109,324
1991	5,113,379.55	3,061,892	2,723,678	2,389,702	19.76	120,936
1992	4,451,403.72	2,600,510	2,313,260	2,138,144	20.28	105,431
1993	4,472,182.10	2,545,566	2,264,385	2,207,797	20.81	106,093
1994	3,799,652.35	2,104,247	1,871,814	1,927,838	21.35	90,297
1995	2,849,316.55	1,540,341	1,370,196	1,479,121	21.67	68,257
1996	3,975,206.09	2,084,201	1,853,982	2,121,224	22.23	95,422
1997	3,356,903.69	1,703,964	1,515,746	1,841,158	22.80	80,753
1998	523,546.75	258,004	229,505	294,042	23.16	12,696
1999	7,626,255.35	3,623,997	3,223,694	4,402,561	23.75	185,371
2000	9,549,347.24	4,385,060	3,900,691	5,648,656	24.14	233,996
2001	5,219,308.83	2,300,149	2,046,077	3,173,232	24.75	128,211
2002	4,143,878.09	1,755,347	1,561,453	2,582,425	25.17	102,599
2003	6,348,122.39	2,577,338	2,292,648	4,055,474	25.60	158,417
2004	11,178,681.28	4,335,093	3,856,243	7,322,438	26.05	281,092
2005	13,472,761.19	4,970,102	4,421,109	9,051,652	26.52	341,314
2006	13,342,456.13	4,661,854	4,146,910	9,195,546	27.00	340,576
2007	8,366,470.85	2,767,629	2,461,919	5,904,552	27.31	216,205
2008	8,571,626.42	2,657,204	2,363,692	6,207,934	27.82	223,146
2009	18,488,483.11	5,357,962	4,766,127	13,722,356	28.18	486,954
2010	22,043,760.90	5,947,407	5,290,462	16,753,299	28.41	589,697
2011	15,463,335.39	3,834,907	3,411,307	12,052,028	28.81	418,328
2012	17,932,065.45	4,054,440	3,606,591	14,325,474	29.09	492,454
2013	20,555,386.97	4,193,299	3,730,111	16,825,276	29.26	575,027
2014	20,829,544.28	3,763,899	3,348,143	17,481,401	29.47	593,193
2015	28,569,525.16	4,479,702	3,984,878	24,584,647	29.59	830,843
2016	18,439,105.77	2,430,274	2,161,828	16,277,278	29.63	549,351
2017	26,351,593.61	2,803,810	2,494,104	23,857,490	29.39	811,755

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
2018	27,645,314.15	2,197,802	1,955,035	25,690,279	28.95	887,402
2019	27,056,170.16	1,374,453	1,222,633	25,833,537	28.00	922,626
2020	13,649,081.77	267,522	237,972	13,411,110	25.07	534,947
	437,016,513.61	132,889,789	118,211,054	318,805,460		12,215,533
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.1 2.80

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
1949	20,932.18	19,649	16,447	4,485	2.39	1,877
1950	51,285.27	47,642	39,877	11,408	2.77	4,118
1951	146,309.14	134,530	112,604	33,705	3.14	10,734
1952	255,408.98	232,356	194,486	60,923	3.52	17,308
1953	3,277.75	2,951	2,470	808	3.89	208
1955	237,516.28	209,197	175,102	62,414	4.65	13,422
1956	36,015.00	31,370	26,257	9,758	5.03	1,940
1957	581,125.80	500,367	418,816	162,310	5.42	29,946
1958	269,720.11	229,607	192,185	77,535	5.80	13,368
1959	190,223.57	160,031	133,949	56,275	6.19	9,091
1960	217,818.86	181,068	151,557	66,262	6.58	10,070
1961	326,492.81	268,142	224,440	102,053	6.97	14,642
1962	542,849.38	440,403	368,625	174,224	7.36	23,672
1963	390,298.29	312,641	261,686	128,612	7.76	16,574
1964	239,659.69	189,578	158,680	80,980	8.15	9,936
1965	146,160.69	114,118	95,519	50,642	8.55	5,923
1966	170,712.52	131,536	110,098	60,615	8.95	6,773
1967	134,389.74	102,136	85,490	48,900	9.36	5,224
1968	53,590.48	40,179	33,631	19,959	9.76	2,045
1969	261,116.32	193,025	161,565	99,551	10.17	9,789
1970	1,336,541.15	973,964	815,225	521,316	10.58	49,274
1971	85,632.76	61,502	51,478	34,155	10.99	3,108
1972	1,037,867.69	734,229	614,562	423,306	11.41	37,100
1973	616,803.93	429,709	359,674	257,130	11.83	21,735
1974	593,024.22	406,755	340,461	252,563	12.25	20,617
1975	600,691.29	405,545	339,448	261,243	12.67	20,619
1976	1,005,149.58	667,520	558,726	446,424	13.10	34,078
1977	1,818,947.24	1,187,918	994,308	824,639	13.53	60,949
1978	1,819,434.47	1,168,168	977,777	841,657	13.96	60,291
1979	1,535,461.88	968,523	810,671	724,791	14.40	50,333
1980	1,090,550.56	675,585	565,476	525,075	14.84	35,382
1981	1,609,408.05	978,858	819,321	790,087	15.28	51,707
1982	1,087,224.29	648,714	542,985	544,239	15.73	34,599
1983	2,130,642.15	1,542,159	1,290,814	839,828	14.31	58,688
1984	2,604,479.23	1,863,244	1,559,568	1,044,911	14.52	71,964
1985	2,713,349.24	1,907,213	1,596,370	1,116,979	15.01	74,416
1986	2,480,958.73	1,720,297	1,439,919	1,041,040	15.25	68,265
1987	2,770,604.51	1,893,431	1,584,835	1,185,770	15.52	76,403
1988	2,885,485.20	1,941,354	1,624,947	1,260,538	15.81	79,730
1989	4,401,394.69	2,897,878	2,425,574	1,975,821	16.34	120,919
1990	3,937,901.50	2,546,247	2,131,253	1,806,648	16.67	108,377
1991	3,409,944.68	2,172,817	1,818,686	1,591,259	16.80	94,718

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
1992	2,166,386.64	1,352,259	1,131,864	1,034,523	17.16	60,287
1993	2,105,512.05	1,285,415	1,075,915	1,029,597	17.55	58,666
1994	1,963,523.61	1,175,954	984,294	979,230	17.75	55,168
1995	2,278,666.20	1,330,741	1,113,853	1,164,813	18.17	64,106
1996	1,261,382.52	719,997	602,650	658,733	18.42	35,762
1997	1,145,421.16	638,000	534,017	611,404	18.69	32,713
1998	649,525.59	350,744	293,579	355,947	19.17	18,568
1999	5,223,165.28	2,751,563	2,303,106	2,920,059	19.31	151,220
2000	2,524,173.62	1,288,338	1,078,361	1,445,813	19.66	73,541
2001	2,558,904.12	1,262,563	1,056,787	1,502,117	20.02	75,031
2002	5,330,460.03	2,544,229	2,129,564	3,200,896	20.26	157,991
2003	2,440,570.54	1,123,151	940,097	1,500,474	20.52	73,123
2004	11,014,199.58	4,870,479	4,076,676	6,937,524	20.81	333,375
2005	21,056,935.67	8,911,295	7,458,909	13,598,027	21.13	643,541
2006	7,889,294.94	3,180,175	2,661,862	5,227,433	21.47	243,476
2007	6,708,078.15	2,571,877	2,152,706	4,555,372	21.71	209,828
2008	7,390,743.84	2,679,145	2,242,491	5,148,253	21.98	234,224
2009	7,541,292.98	2,576,106	2,156,246	5,385,047	22.17	242,898
2010	12,264,988.32	3,914,984	3,276,910	8,988,078	22.39	401,433
2011	9,291,539.84	2,744,721	2,297,379	6,994,161	22.66	308,657
2012	15,789,600.19	4,267,929	3,572,331	12,217,269	22.95	532,343
2013	10,427,323.89	2,556,780	2,140,069	8,287,255	23.08	359,067
2014	10,400,349.84	2,265,196	1,896,008	8,504,342	23.35	364,212
2015	10,081,214.10	1,913,414	1,601,561	8,479,653	23.48	361,144
2016	8,475,994.09	1,354,464	1,133,710	7,342,284	23.67	310,194
2017	10,147,629.57	1,299,911	1,088,048	9,059,582	23.82	380,335
2018	12,189,851.36	1,155,598	967,256	11,222,595	23.88	469,958
2019	9,963,026.95	588,815	492,848	9,470,179	23.88	396,574
2020	14,428,138.96	297,220	248,778	14,179,361	23.71	598,033
	260,554,293.53	94,303,219	78,933,437	181,620,856		8,685,400

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 3.33

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1906	297.26	297	297			
1908	15.82	16	16			
1912	60.01	60	60			
1913	205.02	205	205			
1916	644.84	645	645			
1917	47.48	47	47			
1918	5,804.74	5,805	5,805			
1919	276.11	276	276			
1920	568.56	569	569			
1921	744.92	745	745			
1922	509.91	510	510			
1923	911.23	911	911			
1924	4,075.57	4,076	4,076			
1925	4,808.68	4,809	4,809			
1926	11,650.82	11,651	11,651			
1927	23,452.47	23,452	23,452			
1928	31,191.42	31,191	31,191			
1929	54,638.06	54,638	54,638			
1930	55,624.21	55,624	55,624			
1931	24,284.06	24,144	20,177	4,107	0.26	4,107
1932	9,231.22	9,077	7,586	1,645	0.75	1,645
1933	9,373.65	9,117	7,619	1,755	1.23	1,427
1934	105.14	101	84	21	1.71	12
1935	4,140.90	3,940	3,293	848	2.18	389
1936	14,518.04	13,663	11,418	3,100	2.65	1,170
1937	41,969.45	39,060	32,642	9,327	3.12	2,989
1938	7,418.98	6,830	5,708	1,711	3.57	479
1939	2,832.60	2,580	2,156	677	4.02	168
1940	9,518.11	8,575	7,166	2,352	4.46	527
1941	53,236.74	47,452	39,655	13,582	4.89	2,778
1942	15,675.53	13,826	11,554	4,122	5.31	776
1943	8,479.82	7,400	6,184	2,296	5.73	401
1944	7,747.21	6,690	5,591	2,156	6.14	351
1945	14,116.77	12,062	10,080	4,037	6.55	616
1946	7,364.16	6,225	5,202	2,162	6.96	311
1947	8,884.80	7,432	6,211	2,674	7.36	363
1948	72,846.24	60,285	50,379	22,467	7.76	2,895
1949	40,986.52	33,563	28,048	12,939	8.15	1,588
1950	49,492.11	40,089	33,502	15,990	8.55	1,870
1951	103,237.63	82,705	69,116	34,122	8.95	3,813
1952	58,175.37	46,100	38,525	19,650	9.34	2,104
1953	85,046.68	66,639	55,689	29,358	9.74	3,014

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1954	180,098.63	139,517	116,593	63,506	10.14	6,263
1955	194,493.70	148,982	124,502	69,992	10.53	6,647
1956	243,408.22	184,287	154,006	89,402	10.93	8,180
1957	104,565.71	78,215	65,363	39,203	11.34	3,457
1958	204,357.87	151,043	126,225	78,133	11.74	6,655
1959	237,192.38	173,150	144,699	92,493	12.15	7,613
1960	317,235.01	228,692	191,115	126,120	12.56	10,041
1961	206,641.87	147,084	122,916	83,726	12.97	6,455
1962	183,136.90	128,643	107,505	75,632	13.39	5,648
1963	167,202.36	115,890	96,848	70,354	13.81	5,094
1964	96,201.01	65,780	54,972	41,229	14.23	2,897
1965	117,321.57	79,101	66,104	51,218	14.66	3,494
1966	203,958.90	135,565	113,290	90,669	15.09	6,009
1967	359,464.17	235,409	196,728	162,736	15.53	10,479
1968	532,843.91	343,743	287,262	245,582	15.97	15,378
1969	222,003.47	140,997	117,829	104,174	16.42	6,344
1970	450,912.72	281,870	235,555	215,358	16.87	12,766
1971	245,479.29	150,997	126,186	119,293	17.32	6,888
1972	391,298.81	236,693	197,801	193,498	17.78	10,883
1973	583,411.55	346,803	289,819	293,593	18.25	16,087
1974	829,907.15	484,666	405,029	424,878	18.72	22,696
1975	673,853.74	386,496	322,990	350,864	19.19	18,284
1976	204,408.84	115,060	96,154	108,255	19.67	5,504
1977	376,025.87	207,649	173,530	202,496	20.15	10,049
1978	631,946.02	342,091	285,881	346,065	20.64	16,767
1979	431,274.29	228,670	191,097	240,177	21.14	11,361
1980	571,478.39	296,660	247,915	323,563	21.64	14,952
1981	354,276.00	179,972	150,400	203,876	22.14	9,208
1982	314,173.39	155,968	130,340	183,833	22.66	8,113
1983	382,714.20	249,721	208,689	174,025	19.97	8,714
1984	485,590.47	311,943	260,687	224,903	20.32	11,068
1985	673,436.94	425,545	355,623	317,814	20.68	15,368
1986	675,161.49	419,275	350,383	324,778	21.06	15,422
1987	925,264.51	564,134	471,440	453,825	21.45	21,157
1988	510,869.67	305,500	255,302	255,568	21.85	11,696
1989	720,653.73	424,465	354,720	365,934	21.98	16,648
1990	969,112.22	558,596	466,812	502,300	22.41	22,414
1991	940,699.26	529,990	442,906	497,793	22.86	21,776
1992	429,082.10	237,239	198,258	230,824	23.05	10,014
1993	1,198.99	646	540	659	23.52	28
1994	67,949.24	35,836	29,948	38,001	23.75	1,600
1995	44,448.16	22,784	19,040	25,408	24.25	1,048

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1996	122,018.17	60,985	50,964	71,054	24.52	2,898
1997	222,428.07	108,189	90,412	132,016	24.81	5,321
1998	112,462.51	53,139	44,408	68,055	25.12	2,709
1999	890,514.47	407,856	340,840	549,674	25.45	21,598
2000	995,469.78	442,785	370,030	625,440	25.59	24,441
2001	1,101,868.89	472,702	395,031	706,838	25.95	27,238
2002	1,577,934.34	653,896	546,453	1,031,481	26.14	39,460
2003	1,379,162.92	550,286	459,867	919,296	26.36	34,875
2005	480,036.56	176,365	147,386	332,651	26.69	12,464
2006	2,382,899.51	836,159	698,767	1,684,133	26.82	62,794
2007	2,261,770.06	754,074	630,170	1,631,600	26.99	60,452
2008	2,739,304.80	862,881	721,099	2,018,206	27.18	74,253
2009	3,174,211.60	945,280	789,958	2,384,254	27.11	87,947
2010	3,517,935.02	978,690	817,879	2,700,056	27.24	99,121
2011	3,286,574.05	852,537	712,454	2,574,120	27.13	94,881
2012	3,897,814.98	930,798	777,856	3,119,959	27.09	115,170
2013	5,002,096.50	1,091,457	912,117	4,089,980	26.87	152,214
2014	4,163,967.85	817,387	683,080	3,480,888	26.61	130,811
2015	3,527,836.38	609,257	509,148	3,018,688	26.35	114,561
2016	4,325,873.73	642,392	536,839	3,789,035	25.80	146,862
2017	3,500,317.00	428,789	358,334	3,141,983	25.07	125,328
2018	4,426,089.07	416,938	348,430	4,077,659	24.03	169,690
2019	3,810,189.18	240,042	200,600	3,609,589	22.31	161,792
2020	3,158,418.79	83,698	69,945	3,088,474	18.37	168,126
	77,356,155.81	24,155,031	20,218,181	57,137,975		2,399,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8 3.10

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1926	448.75	381	319	130	4.56	29
1927	13,130.36	11,073	9,268	3,862	4.70	822
1928	22,267.34	18,682	15,637	6,630	4.83	1,373
1929	71,201.49	59,406	49,724	21,477	4.97	4,321
1930	20,901.06	17,341	14,515	6,386	5.11	1,250
1931	18,055.16	14,896	12,468	5,587	5.25	1,064
1932	2,006.90	1,646	1,378	629	5.39	117
1933	1,410.61	1,151	963	448	5.53	81
1935	2,770.36	2,233	1,869	901	5.82	155
1936	6,667.57	5,341	4,471	2,197	5.97	368
1937	10,526.25	8,382	7,016	3,510	6.11	574
1938	5,076.71	4,017	3,362	1,715	6.26	274
1939	3,207.28	2,522	2,111	1,096	6.41	171
1940	7,024.59	5,486	4,592	2,433	6.57	370
1941	22,100.99	17,150	14,355	7,746	6.72	1,153
1942	4,092.34	3,155	2,641	1,451	6.87	211
1943	1,402.05	1,074	899	503	7.03	72
1944	6,284.62	4,778	3,999	2,286	7.19	318
1945	170.62	129	108	63	7.35	9
1946	4,044.21	3,032	2,538	1,506	7.51	201
1947	5,528.60	4,113	3,443	2,086	7.68	272
1948	22,661.86	16,740	14,012	8,650	7.84	1,103
1949	55,416.86	40,621	34,000	21,417	8.01	2,674
1950	28,561.07	20,773	17,387	11,174	8.18	1,366
1951	17,904.59	12,921	10,815	7,090	8.35	849
1952	62,825.88	44,983	37,652	25,174	8.52	2,955
1953	56,045.14	39,792	33,307	22,738	8.70	2,614
1954	45,637.63	32,144	26,905	18,733	8.87	2,112
1955	72,459.72	50,601	42,354	30,106	9.05	3,327
1956	82,921.32	57,409	48,052	34,869	9.23	3,778
1957	67,239.51	46,126	38,608	28,632	9.42	3,039
1958	68,330.52	46,465	38,892	29,439	9.60	3,067
1959	49,192.70	33,140	27,739	21,454	9.79	2,191
1960	273,086.85	182,239	152,537	120,550	9.98	12,079
1961	58,965.67	38,976	32,624	26,342	10.17	2,590
1962	34,692.02	22,700	19,000	15,692	10.37	1,513
1963	94,194.81	61,007	51,064	43,131	10.57	4,081
1964	53,190.66	34,095	28,538	24,653	10.77	2,289
1965	42,662.04	27,062	22,651	20,011	10.97	1,824
1966	88,327.68	55,411	46,380	41,948	11.18	3,752
1967	301,027.53	186,839	156,388	144,640	11.38	12,710
1968	232,367.19	142,597	119,356	113,011	11.59	9,751

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1969	77,890.12	47,227	39,530	38,360	11.81	3,248
1970	52,554.69	31,498	26,364	26,191	12.02	2,179
1971	159,295.73	94,303	78,933	80,363	12.24	6,566
1972	287,859.10	168,205	140,791	147,068	12.47	11,794
1973	84,568.62	48,796	40,843	43,726	12.69	3,446
1974	160,087.68	91,143	76,288	83,800	12.92	6,486
1975	260,115.31	146,099	122,287	137,828	13.15	10,481
1976	51,565.14	28,550	23,897	27,668	13.39	2,066
1977	30,462.58	16,623	13,914	16,549	13.63	1,214
1978	28,978.91	15,581	13,042	15,937	13.87	1,149
1979	296.38	157	131	165	14.12	12
1980	50,173.02	26,140	21,880	28,293	14.37	1,969
1981	444,931.82	228,103	190,926	254,006	14.62	17,374
1982	1,017,236.23	512,687	429,128	588,108	14.88	39,523
1983	350,415.73	261,480	218,863	131,553	12.75	10,318
1984	46,395.53	34,207	28,632	17,764	13.00	1,366
1986	364,161.79	262,561	219,768	144,394	13.35	10,816
1987	674,522.39	481,339	402,889	271,633	13.45	20,196
1988	408,570.70	288,124	241,165	167,406	13.59	12,318
1989	350,414.18	243,958	204,197	146,217	13.75	10,634
1990	234,524.89	160,931	134,702	99,823	13.95	7,156
1991	391,894.66	264,764	221,612	170,283	14.17	12,017
1992	3,866.45	2,579	2,159	1,707	14.24	120
1993	1,839.29	1,209	1,012	827	14.34	58
1994	32,092.22	20,751	17,369	14,723	14.48	1,017
1995	12,035.47	7,643	6,397	5,638	14.66	385
1996	15,332.49	9,541	7,986	7,346	14.87	494
1997	10,841.11	6,624	5,544	5,297	14.96	354
1998	1,506.93	902	755	752	15.09	50
1999	103,656.42	60,618	50,738	52,918	15.26	3,468
2000	353,627.99	201,533	168,687	184,941	15.47	11,955
2001	1,460,359.75	811,668	679,380	780,980	15.59	50,095
2002	463,869.64	251,417	210,440	253,430	15.63	16,214
2003	1,833,168.15	965,713	808,319	1,024,849	15.72	65,194
2004	30,707.36	15,655	13,104	17,603	15.86	1,110
2005	259,238.36	127,779	106,953	152,285	15.95	9,548
2006	866,597.13	412,154	344,980	521,617	15.99	32,621
2007	381,486.37	174,072	145,701	235,785	16.09	14,654
2008	4,838,540.78	2,110,571	1,766,585	3,071,956	16.15	190,214
2009	1,696,657.98	704,452	589,639	1,107,019	16.20	68,335
2010	945,542.97	371,315	310,797	634,746	16.24	39,085
2011	3,237,037.81	1,196,409	1,001,415	2,235,623	16.21	137,916

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
2012	2,084,605.53	717,521	600,578	1,484,028	16.19	91,663
2013	3,229,719.92	1,022,206	855,604	2,374,116	16.20	146,550
2014	4,507,452.88	1,294,991	1,083,930	3,423,523	16.12	212,377
2015	2,529,983.90	647,170	541,693	1,988,291	16.00	124,268
2016	3,230,092.17	713,850	597,505	2,632,587	15.87	165,884
2017	3,947,198.92	722,337	604,609	3,342,590	15.62	213,994
2018	5,538,836.52	778,207	651,373	4,887,464	15.29	319,651
2019	3,648,497.57	336,391	281,565	3,366,933	14.76	228,112
2020	3,082,106.53	109,107	91,324	2,990,783	13.62	219,588
	55,909,442.92	18,625,490	15,589,860	40,319,583		2,650,171
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.2 4.74

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
1961	9,412.35	8,043	6,732	2,680	5.82	460
1962	414.71	351	294	121	6.10	20
1964	1,720.41	1,433	1,199	521	6.69	78
1965	10,764.71	8,881	7,434	3,331	7.00	476
1966	36,763.70	30,045	25,148	11,616	7.31	1,589
1967	36,311.10	29,394	24,603	11,708	7.62	1,536
1968	22,226.79	17,809	14,906	7,321	7.95	921
1969	75,275.26	59,693	49,964	25,311	8.28	3,057
1970	86,593.00	67,932	56,860	29,733	8.62	3,449
1971	110,400.96	85,644	71,686	38,715	8.97	4,316
1972	84,373.69	64,694	54,150	30,224	9.33	3,239
1973	271,552.39	205,701	172,175	99,377	9.70	10,245
1974	426,606.02	319,101	267,093	159,513	10.08	15,825
1975	3,638.76	2,686	2,248	1,391	10.47	133
1976	167,636.88	122,040	102,150	65,487	10.88	6,019
1977	162,855.43	116,849	97,805	65,050	11.30	5,757
1978	228,595.40	161,560	135,229	93,366	11.73	7,960
1979	314,674.72	218,935	183,252	131,423	12.17	10,799
1980	292,964.73	200,461	167,789	125,176	12.63	9,911
1981	2,290.90	1,541	1,290	1,001	13.10	76
1982	6,100.12	4,029	3,372	2,728	13.58	201
1983	306,011.74	229,509	192,103	113,909	12.50	9,113
1984	250,321.08	184,562	154,482	95,839	13.00	7,372
1985	438,134.68	318,874	266,903	171,232	13.28	12,894
1986	385,614.81	275,406	230,520	155,095	13.81	11,231
1987	396,385.74	277,549	232,313	164,073	14.34	11,442
1988	406,031.72	279,756	234,161	171,871	14.67	11,716
1989	1,070,992.25	721,956	604,290	466,702	15.23	30,644
1990	461,677.47	305,538	255,741	205,936	15.59	13,209
1991	640,025.15	415,376	347,677	292,348	15.95	18,329
1992	218,642.61	138,335	115,789	102,854	16.55	6,215
1993	355,316.66	219,870	184,035	171,282	16.94	10,111
1994	289,229.41	174,000	145,641	143,588	17.55	8,182
1995	323,185.27	189,548	158,655	164,530	17.98	9,151
1996	231,243.97	131,994	110,481	120,763	18.42	6,556
1997	168,351.62	93,368	78,151	90,201	18.87	4,780
1998	356.66	192	161	196	19.34	10
1999	263,301.30	136,996	114,668	148,633	19.82	7,499
2000	96,939.24	48,683	40,749	56,190	20.32	2,765
2001	255,587.97	123,602	103,457	152,131	20.82	7,307
2002	1,042,332.20	484,059	405,166	637,166	21.34	29,858
2003	622,544.80	276,721	231,620	390,925	21.87	17,875

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
2004	4,745.99	2,020	1,691	3,055	22.26	137
2006	1,401,793.12	538,569	450,791	951,002	23.24	40,921
2007	1,390,964.13	505,198	422,859	968,105	23.67	40,900
2008	1,415,087.49	482,828	404,135	1,010,952	24.13	41,896
2009	1,160,166.91	370,905	310,454	849,713	24.47	34,725
2010	2,187,740.50	650,196	544,225	1,643,516	24.83	66,191
2011	1,574,433.76	430,765	360,558	1,213,876	25.22	48,131
2012	2,280,953.21	567,957	475,390	1,805,563	25.63	70,447
2013	3,204,151.10	720,934	603,434	2,600,717	25.83	100,686
2014	2,674,791.77	533,888	446,873	2,227,919	26.07	85,459
2015	1,174,645.73	203,449	170,290	1,004,356	26.25	38,261
2016	2,792,672.38	408,289	341,745	2,450,927	26.27	93,298
2017	1,403,016.65	164,995	138,104	1,264,913	26.26	48,169
2018	1,650,050.29	145,204	121,538	1,528,512	25.91	58,993
2019	1,710,435.06	96,469	80,747	1,629,688	25.10	64,928
2020	1,690,349.43	36,850	30,844	1,659,505	22.49	73,789
	38,289,395.90	12,611,232	10,555,820	27,733,576		1,229,257

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.21

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1899	34,036.01	32,439	34,036			
1900	97.98	93	98			
1904	4,200.68	3,908	4,136	65	4.53	14
1905	20,545.50	19,038	20,150	396	4.77	83
1906	379.10	350	370	9	5.01	2
1907	2,285.09	2,101	2,224	61	5.23	12
1908	1,637.84	1,500	1,588	50	5.46	9
1910	10,671.88	9,702	10,269	403	5.91	68
1911	9,140.81	8,279	8,762	379	6.13	62
1912	4,350.09	3,924	4,153	197	6.37	31
1913	22,655.92	20,355	21,544	1,112	6.60	168
1914	15,018.83	13,436	14,221	798	6.85	116
1915	15,680.44	13,970	14,786	894	7.09	126
1916	3,680.72	3,265	3,456	225	7.34	31
1917	1,303.99	1,152	1,219	85	7.60	11
1918	1,754.17	1,542	1,632	122	7.86	16
1919	3,875.48	3,391	3,589	286	8.13	35
1920	8,180.25	7,123	7,539	641	8.40	76
1921	83,136.17	72,047	76,254	6,882	8.67	794
1922	75,902.73	65,463	69,286	6,617	8.94	740
1923	26,129.40	22,419	23,728	2,401	9.23	260
1924	42,880.13	36,606	38,744	4,136	9.51	435
1925	59,316.89	50,383	53,325	5,992	9.79	612
1926	44,232.29	37,373	39,555	4,677	10.08	464
1927	62,018.93	52,115	55,158	6,861	10.38	661
1928	45,251.72	37,824	40,033	5,219	10.67	489
1929	46,863.46	38,954	41,229	5,634	10.97	514
1930	41,224.22	34,070	36,059	5,165	11.28	458
1931	42,574.84	34,990	37,033	5,542	11.58	479
1932	18,852.01	15,404	16,303	2,549	11.89	214
1933	15,015.80	12,195	12,907	2,109	12.21	173
1934	37,501.24	30,272	32,040	5,461	12.53	436
1935	14,686.61	11,783	12,471	2,216	12.85	172
1936	7,433.79	5,926	6,272	1,162	13.18	88
1937	14,730.08	11,668	12,349	2,381	13.51	176
1938	606.80	478	506	101	13.85	7
1939	15,567.59	12,167	12,877	2,691	14.20	190
1940	4,650.04	3,609	3,820	830	14.55	57
1941	22,083.99	17,018	18,012	4,072	14.91	273
1942	4,272.05	3,268	3,459	813	15.27	53
1943	1,643.63	1,248	1,321	323	15.64	21
1944	2,887.24	2,176	2,303	584	16.02	36

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1945	9,755.51	7,294	7,720	2,036	16.40	124
1946	3,366.15	2,497	2,643	723	16.79	43
1947	20,421.60	15,021	15,898	4,524	17.19	263
1948	119,674.57	87,270	92,366	27,309	17.60	1,552
1949	33,455.21	24,185	25,597	7,858	18.01	436
1950	40,819.64	29,246	30,954	9,866	18.43	535
1951	27,787.99	19,725	20,877	6,911	18.86	366
1952	232,349.13	163,360	172,899	59,450	19.30	3,080
1953	251,561.75	175,125	185,351	66,211	19.75	3,352
1954	402,996.03	277,757	293,976	109,020	20.20	5,397
1955	568,118.26	387,542	410,172	157,946	20.66	7,645
1956	760,663.09	513,387	543,365	217,298	21.13	10,284
1957	853,538.85	569,771	603,042	250,497	21.61	11,592
1958	768,561.53	507,366	536,993	231,569	22.09	10,483
1959	657,273.65	428,845	453,887	203,387	22.59	9,003
1960	718,565.87	463,310	490,364	228,202	23.09	9,883
1961	581,809.27	370,566	392,204	189,605	23.60	8,034
1962	739,136.91	464,858	492,002	247,135	24.12	10,246
1963	722,989.59	448,919	475,133	247,857	24.64	10,059
1964	684,576.01	419,385	443,874	240,702	25.18	9,559
1965	450,689.78	272,356	288,260	162,430	25.72	6,315
1966	826,884.06	492,699	521,469	305,415	26.27	11,626
1967	824,884.71	484,397	512,682	312,203	26.83	11,636
1968	599,440.36	346,848	367,101	232,339	27.39	8,483
1969	972,681.76	554,283	586,649	386,033	27.96	13,807
1970	2,074,851.37	1,163,826	1,231,785	843,066	28.54	29,540
1971	1,142,116.88	630,277	667,081	475,036	29.13	16,307
1972	1,247,822.97	677,281	716,829	530,994	29.72	17,867
1973	1,235,153.59	659,004	697,485	537,669	30.32	17,733
1974	1,048,861.77	549,761	581,863	466,999	30.93	15,099
1975	1,264,756.34	650,869	688,875	575,881	31.55	18,253
1976	1,132,643.55	572,076	605,481	527,163	32.17	16,387
1977	1,052,885.17	521,578	552,035	500,850	32.80	15,270
1978	1,113,032.96	540,589	572,156	540,877	33.43	16,179
1979	1,288,924.45	613,128	648,930	639,994	34.08	18,779
1980	1,628,896.44	758,821	803,131	825,765	34.72	23,784
1981	1,357,621.90	618,655	654,780	702,842	35.38	19,866
1982	1,368,510.98	609,726	645,330	723,181	36.04	20,066
1983	1,622,457.42	888,295	940,165	682,292	30.99	22,017
1984	1,516,608.09	813,812	861,333	655,275	31.52	20,789
1985	1,522,949.85	800,158	846,882	676,068	32.07	21,081
1986	1,240,268.11	637,498	674,723	565,545	32.62	17,337

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1987	1,498,171.24	752,831	796,791	701,380	33.17	21,145
1988	1,776,587.96	871,949	922,865	853,723	33.72	25,318
1989	1,819,941.67	877,212	928,435	891,507	33.86	26,329
1990	1,673,544.75	786,064	831,965	841,580	34.44	24,436
1991	2,397,310.20	1,096,050	1,160,052	1,237,258	35.02	35,330
1992	1,941,203.13	863,059	913,456	1,027,747	35.60	28,869
1993	1,957,780.93	850,656	900,328	1,057,453	35.79	29,546
1994	2,207,861.25	930,393	984,721	1,223,140	36.39	33,612
1995	1,242,824.04	507,072	536,681	706,143	37.00	19,085
1996	1,393,910.46	553,243	585,549	808,361	37.23	21,713
1997	2,759,298.89	1,056,811	1,118,521	1,640,778	37.85	43,349
1998	180,479.66	66,994	70,906	109,574	38.11	2,875
1999	951,008.39	339,415	359,234	591,774	38.74	15,276
2000	1,572,922.83	541,715	573,347	999,576	39.02	25,617
2001	605,537.85	199,585	211,239	394,299	39.67	9,939
2002	1,165,303.76	368,702	390,232	775,072	39.98	19,386
2003	1,329,100.95	402,452	425,952	903,149	40.30	22,411
2004	1,571,942.33	453,977	480,486	1,091,456	40.64	26,857
2005	1,939,479.44	532,193	563,269	1,376,210	40.99	33,574
2006	2,619,225.58	679,951	719,656	1,899,570	41.36	45,928
2007	2,314,753.34	565,726	598,761	1,715,992	41.75	41,102
2008	3,295,355.59	757,932	802,190	2,493,166	41.85	59,574
2009	2,791,694.16	597,143	632,012	2,159,682	42.26	51,105
2010	3,973,089.77	788,261	834,290	3,138,800	42.41	74,011
2011	2,418,621.29	441,157	466,917	1,951,704	42.58	45,836
2012	3,967,177.69	657,758	696,167	3,271,011	42.78	76,461
2013	1,444,348.07	215,497	228,081	1,216,267	42.75	28,451
2014	2,139,712.00	282,442	298,934	1,840,778	42.76	43,049
2015	1,713,335.41	196,006	207,451	1,505,884	42.58	35,366
2016	1,364,599.72	131,411	139,085	1,225,515	42.23	29,020
2017	1,083,650.41	83,875	88,773	994,877	41.75	23,829
2018	2,522,949.34	145,070	153,541	2,369,408	40.98	57,819
2019	2,324,660.56	85,548	90,543	2,234,118	39.31	56,833
2020	3,009,763.46	42,137	44,598	2,965,166	35.09	84,502
	102,586,465.67	37,706,677	39,908,186	62,678,280		1,716,372

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 1.67

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370 METERS AND SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S0						
2004	14,213.87	10,038	5,782	8,432	6.86	1,229
2005	27,266.39	18,639	10,737	16,529	7.17	2,305
2006	29,741.71	19,624	11,304	18,438	7.48	2,465
2007	23,638.96	14,968	8,622	15,017	7.82	1,920
2008	178,879.72	108,222	62,341	116,539	8.16	14,282
2009	39,158.52	22,563	12,997	26,162	8.46	3,092
2010	14,129.54	7,701	4,436	9,694	8.77	1,105
2011	14,537.65	7,443	4,288	10,250	9.05	1,133
2012	1,093,210.98	520,368	299,758	793,453	9.36	84,771
2013	2,400,405.43	1,049,457	604,539	1,795,866	9.65	186,100
2014	1,867,221.81	739,046	425,727	1,441,495	9.92	145,312
2015	19,609,322.29	6,871,107	3,958,098	15,651,224	10.20	1,534,434
2016	32,211,327.89	9,711,715	5,594,429	26,616,899	10.43	2,551,956
2017	37,090,916.62	9,165,165	5,279,588	31,811,329	10.66	2,984,177
2018	32,042,478.99	5,998,352	3,455,348	28,587,131	10.85	2,634,759
2019	8,646,171.73	1,039,270	598,671	8,047,501	10.98	732,924
2020	7,201,276.72	313,976	180,866	7,020,411	10.98	639,382
	142,503,898.82	35,617,654	20,517,531	121,986,368		11,521,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 8.08

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S4						
2008	0.21					
2012	6,746.09	5,487	5,770	976	1.95	501
2014	13,126.40	8,686	9,135	3,992	3.32	1,202
	19,872.70	14,173	14,905	4,968		1,703
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 8.57

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1893	20.68	21	21			
1898	101.11	101	101			
1899	2,813.57	2,743	2,814			
1900	202.55	196	203			
1901	6,435.84	6,125	6,436			
1902	9,498.49	9,039	9,498			
1903	5,032.80	4,749	5,033			
1904	3,872.05	3,640	3,872			
1905	1,202.63	1,124	1,203			
1906	50.70	47	51			
1907	2,897.33	2,688	2,897			
1908	27.16	25	27			
1910	4,149.66	3,798	4,150			
1911	1,900.69	1,732	1,901			
1913	9,985.14	9,020	9,985			
1914	799.33	719	799			
1915	559.01	500	559			
1916	143.87	128	144			
1917	1,587.55	1,408	1,588			
1918	381.97	337	382			
1919	199.02	175	199			
1920	6,477.12	5,661	6,477			
1921	7,021.27	6,109	7,021			
1922	7,399.77	6,406	7,400			
1923	10,065.15	8,669	10,017	48	4.16	12
1924	23,948.32	20,524	23,716	232	4.29	54
1925	15,246.17	12,995	15,016	230	4.43	52
1926	43,835.98	37,173	42,954	882	4.56	193
1927	46,695.95	39,380	45,504	1,192	4.70	254
1928	87,393.55	73,323	84,726	2,668	4.83	552
1929	15,839.15	13,215	15,270	569	4.97	114
1930	18,091.85	15,010	17,344	748	5.11	146
1931	55,923.59	46,137	53,312	2,612	5.25	498
1932	11,680.92	9,582	11,072	609	5.39	113
1933	29,959.73	24,437	28,237	1,723	5.53	312
1934	43,041.71	34,907	40,335	2,707	5.67	477
1935	27,873.60	22,466	25,960	1,914	5.82	329
1936	4,581.77	3,670	4,241	341	5.97	57
1937	34,806.62	27,718	32,028	2,779	6.11	455
1938	437.56	346	400	38	6.26	6
1939	23,191.02	18,236	21,072	2,119	6.41	331
1940	11,394.90	8,899	10,283	1,112	6.57	169

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1941	38,443.85	29,832	34,471	3,973	6.72	591
1942	10,064.42	7,760	8,967	1,097	6.87	160
1943	10,278.81	7,870	9,094	1,185	7.03	169
1944	1,818.01	1,382	1,597	221	7.19	31
1945	3,523.39	2,660	3,074	449	7.35	61
1946	4,257.72	3,192	3,688	570	7.51	76
1947	3,076.89	2,289	2,645	432	7.68	56
1948	8,955.69	6,615	7,644	1,312	7.84	167
1949	4,839.61	3,547	4,099	741	8.01	93
1950	19,053.48	13,858	16,013	3,040	8.18	372
1951	28,277.19	20,407	23,581	4,696	8.35	562
1952	26,272.17	18,811	21,736	4,536	8.52	532
1953	29,904.68	21,232	24,534	5,371	8.70	617
1954	31,227.69	21,995	25,415	5,813	8.87	655
1955	73,129.72	51,069	59,011	14,119	9.05	1,560
1956	54,532.16	37,754	43,625	10,907	9.23	1,182
1957	41,019.74	28,140	32,516	8,504	9.42	903
1958	70,120.87	47,682	55,097	15,024	9.60	1,565
1959	121,261.26	81,690	94,394	26,867	9.79	2,744
1960	116,695.22	77,874	89,984	26,711	9.98	2,676
1961	85,180.11	56,304	65,060	20,120	10.17	1,978
1962	146,862.41	96,096	111,040	35,822	10.37	3,454
1963	79,553.47	51,524	59,537	20,016	10.57	1,894
1964	72,204.53	46,283	53,481	18,724	10.77	1,739
1965	178,034.81	112,933	130,495	47,540	10.97	4,334
1966	175,606.43	110,163	127,295	48,311	11.18	4,321
1967	188,187.37	116,802	134,966	53,221	11.38	4,677
1968	103,890.83	63,755	73,670	30,221	11.59	2,608
1969	196,709.65	119,271	137,819	58,891	11.81	4,987
1970	413,675.09	247,928	286,484	127,191	12.02	10,582
1971	184,049.72	108,957	125,901	58,149	12.24	4,751
1972	205,332.35	119,982	138,641	66,691	12.47	5,348
1973	364,375.42	210,245	242,941	121,434	12.69	9,569
1974	212,413.64	120,933	139,740	72,674	12.92	5,625
1975	209,899.06	117,894	136,228	73,671	13.15	5,602
1976	279,967.91	155,010	179,116	100,852	13.39	7,532
1977	178,414.34	97,355	112,495	65,919	13.63	4,836
1978	279,393.65	150,222	173,583	105,811	13.87	7,629
1979	740,250.62	391,837	452,772	287,479	14.12	20,360
1980	832,250.77	433,603	501,034	331,217	14.37	23,049
1981	874,266.39	448,210	517,912	356,354	14.62	24,374
1982	1,711,426.99	862,559	996,698	714,729	14.88	48,033

DUQUESNE LIGHT COMPANY
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ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1983	2,037,682.84	1,520,519	1,756,978	280,705	12.75	22,016
1984	2,093,431.93	1,543,487	1,783,518	309,914	13.00	23,840
1985	1,321,279.94	966,252	1,116,516	204,764	13.04	15,703
1986	888,730.39	640,775	740,423	148,307	13.35	11,109
1987	585,935.14	418,123	483,146	102,789	13.45	7,642
1988	518,007.51	365,299	422,108	95,900	13.59	7,057
1989	346,240.83	241,053	278,540	67,701	13.75	4,924
1990	533,276.93	365,935	422,842	110,435	13.95	7,916
1991	581,122.15	392,606	453,661	127,461	14.17	8,995
1992	482,968.36	322,092	372,181	110,787	14.24	7,780
1993	854,082.69	561,303	648,593	205,490	14.34	14,330
1994	1,116,778.86	722,109	834,406	282,373	14.48	19,501
1995	911,568.45	578,846	668,864	242,704	14.66	16,556
1996	1,051,106.04	654,103	755,824	295,282	14.87	19,858
1997	597.83	365	422	176	14.96	12
1998	3,334.67	1,996	2,306	1,029	15.09	68
1999	2,426,380.98	1,418,948	1,639,612	786,769	15.26	51,558
2000	640,919.65	365,260	422,062	218,858	15.47	14,147
2002	314,939.98	170,697	197,243	117,697	15.63	7,530
2003	566.42	298	344	222	15.72	14
2004	286,085.19	145,846	168,527	117,558	15.86	7,412
2005	1,845,038.52	909,419	1,050,845	794,194	15.95	49,793
2006	245,907.02	116,953	135,141	110,766	15.99	6,927
2007	1,793,020.06	818,155	945,388	847,632	16.09	52,681
2008	4,202.38	1,833	2,118	2,084	16.15	129
2009	445,170.22	184,835	213,579	231,591	16.20	14,296
2010	1,590,808.69	624,711	721,861	868,948	16.24	53,507
2011	2,259,527.99	835,122	964,994	1,294,534	16.21	79,860
2012	22,820.84	7,855	9,077	13,744	16.19	849
2013	354,359.85	112,155	129,596	224,764	16.20	13,874
2014	647,868.42	186,133	215,079	432,789	16.12	26,848
2015	782,596.96	200,188	231,320	551,277	16.00	34,455
2016	1,261,351.30	278,759	322,110	939,241	15.87	59,183
2017	1,393,093.07	254,936	294,582	1,098,511	15.62	70,327
2018	1,255,797.29	176,440	203,878	1,051,919	15.29	68,798
2019	1,711,451.10	157,796	182,335	1,529,116	14.76	103,599
2020	1,658,674.45	58,717	67,848	1,590,826	13.62	116,801
	43,252,189.92	21,526,622	24,870,208	18,381,982		1,246,073

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 2.88

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY FULLY ACCRUED						
1986	72,753.01	72,753	72,753			
1989	42,805.51	42,806	42,806			
1990	56,762.89	56,763	56,763			
1991	6,822.59	6,823	6,823			
1993	14,855.36	14,855	14,855			
1994	38,204.69	38,205	38,205			
1995	34,201.35	34,201	34,201			
1996	15,914.81	15,915	15,915			
1997	7,985.20	7,985	7,985			
1998	44,526.07	44,526	44,526			
1999	18,639.11	18,639	18,639			
2002	2,790.44	2,790	2,790			
2003	15,761.05	15,761	15,761			
2004	97,964.29	97,964	97,964			
2005	41,986.42	41,986	41,986			
2006	38,137.34	38,137	38,137			
2009	29,612.90	29,613	29,613			
	579,723.03	579,722	579,723			

MANCHESTER FACILITY - SEYMORE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2059

2009	717,757.40	195,661	197,493	520,265	30.69	16,952
2010	197.41	50	50	147	30.82	5
2011	217,902.26	51,120	51,599	166,304	30.99	5,366
2012	317,861.63	68,086	68,723	249,138	31.18	7,990
2013	541,535.83	104,787	105,768	435,768	31.26	13,940
2014	75,910.78	13,072	13,194	62,716	31.24	2,008
2015	567,409.68	84,884	85,679	481,731	31.26	15,410
2016	1,067,874.35	134,125	135,381	932,494	31.34	29,754
2017	292,389.80	29,473	29,749	262,641	31.22	8,413
2018	69,065.79	5,166	5,214	63,851	30.94	2,064
2019	24,306.24	1,142	1,153	23,154	30.45	760
2020	1,161,060.19	19,738	19,923	1,141,137	28.91	39,472
	5,053,271.36	707,304	713,925	4,339,346		142,134

DUQUESNE LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2021						
1970	125,095.85	123,710	124,868	228	0.50	228
1971	2,145.58	2,121	2,141	5	0.50	5
	127,241.43	125,831	127,009	232		233
MCKEESPORT HEADQUARTERS AND SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2069						
2005	789.49	250	252	537	33.52	16
2011	345.06	73	74	271	35.14	8
2012	56,658.10	10,980	11,083	45,575	35.36	1,289
2013	28,659.46	4,987	5,034	23,626	35.60	664
2014	8,745,657.64	1,346,831	1,359,439	7,386,219	35.70	206,897
2017	76,466.78	6,821	6,885	69,582	35.72	1,948
2018	310,349.16	20,483	20,675	289,674	35.38	8,188
2020	2,021.52	30	30	1,991	32.83	61
	9,220,947.21	1,390,455	1,403,471	7,817,476		219,071
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
1963	763,741.19	574,051	579,425	184,316	14.11	13,063
1966	35,005.31	25,731	25,972	9,033	14.91	606
1967	6,712.00	4,896	4,942	1,770	15.17	117
1968	2,398.79	1,736	1,752	647	15.42	42
1969	398.78	286	289	110	15.67	7
1970	14,532.88	10,354	10,451	4,082	15.92	256
1971	1,712.80	1,210	1,221	491	16.16	30
1973	309.59	215	217	93	16.63	6
1974	50,454.49	34,757	35,082	15,372	16.85	912
1975	6,520.93	4,453	4,495	2,026	17.07	119
1979	4,975.42	3,272	3,303	1,673	17.89	94
1980	3,063.80	1,995	2,014	1,050	18.08	58
1981	13,876.60	8,942	9,026	4,851	18.26	266
1982	1,203.92	768	775	429	18.44	23
1983	45,119.79	30,627	30,914	14,206	17.75	800
1984	187,708.72	126,065	127,245	60,464	17.85	3,387

DUQUESNE LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
1986	528,650.17	346,530	349,774	178,876	18.13	9,866
1987	7,969.56	5,153	5,201	2,768	18.31	151
1988	159,195.66	101,408	102,357	56,838	18.52	3,069
1989	42,559.22	26,676	26,926	15,633	18.75	834
1990	231,419.07	143,295	144,636	86,783	18.76	4,626
1991	459,655.52	279,333	281,948	177,708	19.04	9,333
1992	109,592.22	65,591	66,205	43,387	19.12	2,269
1994	47,651.72	27,528	27,786	19,866	19.37	1,026
1995	172,803.05	98,256	99,176	73,627	19.35	3,805
1996	114,662.00	63,775	64,372	50,290	19.55	2,572
1997	34,103.73	18,593	18,767	15,337	19.60	782
1998	5,020.01	2,677	2,702	2,318	19.70	118
1999	61,540.30	32,019	32,319	29,222	19.82	1,474
2000	86,444.69	43,776	44,186	42,259	19.98	2,115
2003	11,430.20	5,321	5,371	6,059	20.09	302
2004	791,163.92	355,074	358,398	432,766	20.26	21,361
2005	369,432.29	159,743	161,238	208,194	20.34	10,236
2007	884,365.38	352,154	355,451	528,915	20.40	25,927
2009	142,524.99	51,138	51,617	90,908	20.55	4,424
2010	117,515.54	39,732	40,104	77,412	20.56	3,765
2011	680,437.10	214,610	216,619	463,818	20.62	22,494
2012	1,226,891.07	357,761	361,110	865,781	20.65	41,926
2013	47,033.39	12,520	12,637	34,396	20.67	1,664
2014	698,058.93	166,976	168,539	529,520	20.67	25,618
2017	290,289.00	42,150	42,545	247,744	20.60	12,026
2018	3,773,188.27	410,523	414,366	3,358,822	20.49	163,925
2019	2,242,383.33	154,276	155,720	2,086,663	20.29	102,842
2020	144,039.92	3,587	3,621	140,419	19.58	7,172
	14,617,755.26	4,409,533	4,450,812	10,166,943		505,508

NORTHERN DIVISION HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2039

1963	4,207.27	3,248	3,278	929	12.78	73
1964	636,606.00	488,652	493,226	143,380	12.98	11,046
1967	2,701.54	2,036	2,055	646	13.57	48
1970	215,286.77	159,200	160,690	54,596	14.11	3,869
1972	13,721.57	10,012	10,106	3,616	14.45	250

DUQUESNE LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
1975	6,768.37	4,834	4,879	1,889	14.93	127
1977	22,451.12	15,797	15,945	6,506	15.22	427
1978	10,948.61	7,643	7,715	3,234	15.36	211
1979	35,017.57	24,251	24,478	10,540	15.49	680
1982	46,647.04	31,471	31,766	14,881	15.87	938
1983	73,273.43	51,936	52,422	20,851	15.41	1,353
1984	133,055.69	93,245	94,118	38,938	15.58	2,499
1986	479,597.04	329,291	332,374	147,223	15.75	9,347
1988	16,004.75	10,715	10,815	5,189	16.04	324
1989	3,321.57	2,197	2,218	1,104	16.12	68
1990	59,472.81	38,818	39,181	20,291	16.23	1,250
1991	44,799.19	28,810	29,080	15,719	16.37	960
1993	67,328.74	42,215	42,610	24,719	16.36	1,511
1994	47,686.25	29,318	29,592	18,094	16.60	1,090
1995	8,477.09	5,145	5,193	3,284	16.52	199
1996	32,193.92	19,168	19,347	12,846	16.65	772
1998	48,649.81	27,915	28,176	20,473	16.71	1,225
1999	18,342.22	10,294	10,390	7,952	16.81	473
2000	110,538.40	60,509	61,075	49,463	16.95	2,918
2001	4,012.92	2,144	2,164	1,849	17.00	109
2002	53,485.02	27,903	28,164	25,321	16.96	1,493
2003	71,739.29	36,286	36,626	35,114	17.10	2,053
2004	277,883.08	136,635	137,914	139,969	17.06	8,205
2005	111,532.14	52,900	53,395	58,137	17.18	3,384
2006	571,766.37	261,983	264,436	307,331	17.15	17,920
2008	136,831.05	57,469	58,007	78,824	17.26	4,567
2009	1,088,002.87	434,113	438,177	649,826	17.32	37,519
2010	443,786.94	167,308	168,874	274,913	17.35	15,845
2011	973,293.11	344,935	348,164	625,129	17.31	36,114
2012	606,590.34	199,568	201,436	405,154	17.34	23,365
2013	416,262.05	125,503	126,678	289,584	17.38	16,662
2014	158,380.42	43,143	43,547	114,834	17.37	6,611
2017	175,358.18	29,460	29,736	145,622	17.33	8,403
2018	502,314.07	63,543	64,138	438,176	17.26	25,387
2019	469,439.57	37,837	38,191	431,248	17.12	25,190
	8,197,774.19	3,517,450	3,550,378	4,647,396		274,485

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WESTERN DISTRICT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
1968	557,788.70	422,051	426,002	131,787	13.26	9,939
1969	188.85	142	143	46	13.43	3
1976	14,704.21	10,564	10,663	4,041	14.46	279
1977	11,934.29	8,511	8,591	3,344	14.59	229
1978	255.94	181	183	73	14.72	5
1983	1,450.41	1,039	1,049	402	14.86	27
1984	215,204.85	152,387	153,813	61,391	15.05	4,079
1985	27,238.65	19,146	19,325	7,913	15.01	527
1992	123,857.87	80,136	80,886	42,972	15.55	2,763
1993	145,724.42	92,972	93,842	51,882	15.60	3,326
1994	5,242.13	3,292	3,323	1,919	15.70	122
1995	93,754.40	57,856	58,398	35,357	15.82	2,235
1996	3,656.21	2,222	2,243	1,413	15.82	89
1997	22,292.39	13,306	13,431	8,862	15.87	558
1998	22,292.39	13,041	13,163	9,129	15.96	572
1999	72,480.54	41,452	41,840	30,641	16.09	1,904
2000	426,623.07	238,738	240,973	185,650	16.13	11,510
2006	172,736.47	81,152	81,912	90,825	16.36	5,552
2011	458,794.05	167,827	169,398	289,396	16.47	17,571
2017	81,446.49	14,253	14,386	67,060	16.50	4,064
2018	1,387,300.30	183,401	185,118	1,202,182	16.40	73,304
	3,844,966.63	1,603,669	1,618,681	2,226,286		138,658

CENTRAL DOWNTOWN - UNDERGROUND
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2027

1999	18,342.22	14,157	14,290	4,053	6.36	637
2001	6,608.19	4,987	5,034	1,575	6.34	248
2004	15,679.72	11,305	11,411	4,269	6.38	669
	40,630.13	30,449	30,734	9,896		1,554

WOODS RUN #1 SS&S CENTRAL DISTRICT
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2036

1980	19,288.25	13,872	14,002	5,286	13.54	390
1983	2,331.70	1,714	1,730	602	13.52	45

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #1 SS&S CENTRAL DISTRICT INTERIM SURVIVOR CURVE.. IOWA 58-R2 PROBABLE RETIREMENT YEAR.. 6-2036						
1988	9,342.33	6,558	6,619	2,723	13.80	197
1989	5,588.57	3,873	3,909	1,679	13.95	120
1992	9,149.42	6,128	6,185	2,964	14.05	211
1995	108,248.42	69,560	70,211	38,037	14.18	2,682
1996	19,712.60	12,460	12,577	7,136	14.26	500
2000	21,920.47	12,852	12,972	8,948	14.47	618
2001	608,086.00	348,616	351,880	256,206	14.51	17,657
2002	110,216.69	61,787	62,365	47,851	14.50	3,300
2003	393.51	215	217	176	14.55	12
2004	53,270.31	28,303	28,568	24,702	14.56	1,697
2005	29,421.83	15,140	15,282	14,140	14.62	967
2010	128,643.52	53,490	53,991	74,653	14.75	5,061
2011	265,847.78	104,053	105,027	160,821	14.77	10,888
2012	204,961.73	74,914	75,615	129,346	14.76	8,763
2014	61,180.72	18,691	18,866	42,315	14.78	2,863
2016	168,370.19	39,331	39,699	128,671	14.77	8,712
2017	422,802.46	81,094	81,853	340,949	14.75	23,115
2019	9,775.80	911	920	8,856	14.60	607
	2,258,552.30	953,562	962,489	1,296,063		88,405

WOODS RUN #2 SOC
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2048

1978	364,705.29	230,377	232,534	132,172	20.07	6,586
1980	76,422.92	47,143	47,584	28,839	20.62	1,399
1981	11,189.13	6,816	6,880	4,309	20.89	206
1983	28,599.00	18,661	18,836	9,763	19.97	489
1985	24,290.54	15,434	15,578	8,712	20.37	428
1987	10,641.73	6,560	6,621	4,020	20.85	193
1989	1,571.49	936	945	627	21.41	29
1990	108,454.19	63,511	64,106	44,349	21.58	2,055
1991	24,869.57	14,305	14,439	10,431	21.78	479
1992	28,594.86	16,136	16,287	12,308	22.01	559
1994	5,927.49	3,220	3,250	2,677	22.28	120
1996	62,222.38	32,318	32,621	29,602	22.67	1,306
1997	355,041.93	180,219	181,906	173,136	22.80	7,594
1998	664,728.08	329,040	332,120	332,608	22.95	14,493
2000	82,102.31	38,375	38,734	43,368	23.36	1,857

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2048						
2001	1,812,941.45	823,801	831,513	981,429	23.42	41,906
2002	1,177,675.54	518,531	523,385	654,290	23.52	27,818
2003	478,690.44	203,539	205,444	273,246	23.65	11,554
2004	57,959.12	23,717	23,939	34,020	23.82	1,428
2005	9,296.15	3,660	3,694	5,602	23.87	235
2006	138,063.48	52,050	52,537	85,526	23.96	3,570
2007	65,303.96	23,451	23,671	41,633	24.09	1,728
2008	25,678.51	8,762	8,844	16,834	24.13	698
2009	380.29	122	123	257	24.21	11
2010	16,712.84	5,054	5,101	11,612	24.22	479
2011	367,093.22	103,227	104,193	262,900	24.28	10,828
2012	716,482.47	185,139	186,872	529,610	24.39	21,714
2013	435,240.27	102,194	103,151	332,090	24.45	13,582
2014	74,755.32	15,699	15,846	58,909	24.46	2,408
2015	147,042.13	27,012	27,265	119,777	24.44	4,901
2017	2,546,958.50	319,898	322,893	2,224,066	24.36	91,300
2018	6,568,086.25	616,086	621,853	5,946,233	24.17	246,017
2019	1,266,839.12	74,870	75,571	1,191,268	23.88	49,886
	17,754,559.97	4,109,863	4,148,336	13,606,224		567,856

WOODS RUN #3 OFFICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2045

1980	10,643.90	6,770	6,833	3,811	19.17	199
1983	28,554.29	19,060	19,238	9,316	18.68	499
1984	46,864.99	30,790	31,078	15,787	19.06	828
1986	84,544.03	54,252	54,760	29,784	19.26	1,546
1987	584,429.17	370,061	373,525	210,904	19.41	10,866
1988	46,209.32	28,835	29,105	17,104	19.58	874
1989	106,558.83	65,448	66,061	40,498	19.78	2,047
1990	2,040,384.18	1,232,188	1,243,723	796,661	20.01	39,813
1991	175,326.20	103,968	104,941	70,385	20.25	3,476
1992	84,302.22	49,249	49,710	34,592	20.28	1,706
1993	137,702.35	79,151	79,892	57,810	20.34	2,842
1994	73,806.25	41,464	41,852	31,954	20.67	1,546
1995	70,875.93	39,038	39,403	31,472	20.80	1,513
1996	454,209.21	244,819	247,111	207,098	20.95	9,885
1997	71,092.98	37,594	37,946	33,147	20.94	1,583

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
1998	54,785.65	28,226	28,490	26,295	21.17	1,242
1999	18,672.95	9,394	9,482	9,191	21.24	433
2000	648,980.10	318,000	320,977	328,003	21.34	15,370
2001	5,178,656.63	2,464,005	2,487,071	2,691,586	21.48	125,307
2002	506,218.24	234,126	236,318	269,901	21.50	12,554
2003	14,587.38	6,535	6,596	7,991	21.56	371
2004	293,940.73	127,071	128,261	165,680	21.67	7,646
2005	1,281,401.68	532,294	537,277	744,125	21.81	34,119
2006	21,584.04	8,608	8,689	12,895	21.86	590
2009	144,817.12	49,629	50,094	94,724	22.06	4,294
2010	16,168.14	5,213	5,262	10,906	22.07	494
2011	598,331.44	179,619	181,300	417,031	22.15	18,828
2012	158,368.55	43,884	44,295	114,074	22.17	5,145
2013	267,842.54	67,711	68,345	199,498	22.17	8,999
2014	768,012.69	173,724	175,350	592,662	22.24	26,648
2015	78,728.29	15,635	15,781	62,947	22.20	2,835
2017	1,832,738.23	250,169	252,511	1,580,227	22.14	71,374
2018	130,670.74	13,328	13,453	117,218	22.01	5,326
2019	349,048.48	22,514	22,725	326,324	21.76	14,997
2020	11,953.25	279	282	11,672	20.96	557
	16,391,010.72	6,952,651	7,017,736	9,373,275		436,352

WOODS RUN #4 COMMUNICATIONS HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2045

1980	10,712.51	6,814	6,878	3,835	19.17	200
1983	3,657.61	2,441	2,464	1,194	18.68	64
1986	35,933.38	23,058	23,274	12,660	19.26	657
1988	9,286.46	5,795	5,849	3,437	19.58	176
1994	20,620.18	11,584	11,692	8,928	20.67	432
1996	744.81	401	405	340	20.95	16
1997	54,555.88	28,849	29,119	25,437	20.94	1,215
2000	23,528.39	11,529	11,637	11,891	21.34	557
2001	795,962.89	378,719	382,264	413,699	21.48	19,260
2002	76,989.54	35,608	35,941	41,048	21.50	1,909
2003	442.71	198	200	243	21.56	11
2004	2,379.61	1,029	1,039	1,341	21.67	62
2011	9,864.93	2,961	2,989	6,876	22.15	310

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WOODS RUN #4 COMMUNICATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
2016	9,718.51	1,640	1,655	8,063	22.17	364
2019	274,266.89	17,690	17,856	256,411	21.76	11,784
2020	30,834.00	718	725	30,109	20.96	1,436
	1,359,498.30	529,034	533,986	825,512		38,453

WOODS RUN GUARD HOUSE
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2045

1978	1,456.15	946	955	501	18.72	27
1980	527,586.95	335,566	338,707	188,880	19.17	9,853
1985	814,275.66	528,953	533,905	280,371	19.15	14,641
1986	14,436.99	9,264	9,351	5,086	19.26	264
1987	3,846.01	2,435	2,458	1,388	19.41	72
1988	8,030.81	5,011	5,058	2,973	19.58	152
1990	60,792.87	36,713	37,057	23,736	20.01	1,186
1991	852.26	505	510	343	20.25	17
1996	24,149.01	13,016	13,138	11,011	20.95	526
1998	15,769.11	8,124	8,200	7,569	21.17	358
2000	6,001.12	2,941	2,969	3,033	21.34	142
2001	15,255.18	7,258	7,326	7,929	21.48	369
2009	605,416.08	207,476	209,418	395,998	22.06	17,951
	2,097,868.20	1,158,208	1,169,050	928,818		45,558

RACCOON T & D HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2037

1982	6,317,725.62	4,401,054	4,442,253	1,875,472	14.45	129,790
1987	9,723.43	6,775	6,838	2,885	14.58	198
1988	44,445.57	30,623	30,910	13,536	14.67	923
1989	146,031.48	99,827	100,762	45,270	14.58	3,105
1990	46,056.95	31,042	31,333	14,724	14.75	998
1991	11,020.00	7,347	7,416	3,604	14.75	244
2000	44,538.57	25,476	25,714	18,824	15.34	1,227
2001	4,012.94	2,246	2,267	1,746	15.34	114
2002	5,351.86	2,921	2,948	2,404	15.40	156
2003	44,811.29	23,840	24,063	20,748	15.39	1,348

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RACCOON T & D HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
2004	91,719.17	47,364	47,807	43,912	15.45	2,842
2005	21,456.35	10,741	10,842	10,615	15.46	687
2009	73,876.90	31,353	31,647	42,230	15.60	2,707
2011	183,925.81	69,542	70,193	113,733	15.63	7,277
2012	36,959.20	13,006	13,128	23,831	15.65	1,523
2013	524,331.25	169,883	171,473	352,858	15.65	22,547
2014	291,447.41	85,452	86,252	205,195	15.67	13,095
2015	5,559.62	1,447	1,461	4,099	15.64	262
2018	56,915.29	7,866	7,940	48,976	15.58	3,144
2019	1,505,125.32	133,204	134,451	1,370,674	15.45	88,717
	9,465,034.03	5,201,009	5,249,697	4,215,337		280,904

RACCOON S & S HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2037

1982	2,384,494.57	1,661,087	1,676,637	707,858	14.45	48,987
1988	11,180.00	7,703	7,775	3,405	14.67	232
1991	12,027.76	8,019	8,094	3,934	14.75	267
1996	35,462.54	21,980	22,186	13,277	15.03	883
2000	44.99	26	26	19	15.34	1
2002	5,351.86	2,921	2,948	2,404	15.40	156
2003	2,719.34	1,447	1,461	1,259	15.39	82
2011	69,719.58	26,361	26,608	43,112	15.63	2,758
2012	23,737.40	8,353	8,431	15,306	15.65	978
2013	88,027.35	28,521	28,788	59,239	15.65	3,785
2014	101,544.73	29,773	30,052	71,493	15.67	4,562
2017	110,769.71	20,271	20,461	90,309	15.62	5,782
	2,845,079.83	1,816,462	1,833,466	1,011,614		68,473

RACCOON GARAGE
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2037

1982	1,518,371.46	1,057,728	1,067,630	450,741	14.45	31,193
1987	2,732.66	1,904	1,922	811	14.58	56
1988	5,314.81	3,662	3,696	1,619	14.67	110
1991	60,628.56	40,421	40,799	19,829	14.75	1,344

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RACCOON GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
1996	10,477.93	6,494	6,555	3,923	15.03	261
1998	32,432.02	19,336	19,517	12,915	15.24	847
2004	1,773.48	916	925	849	15.45	55
2007	83,517.03	38,785	39,148	44,369	15.57	2,850
2011	44,221.68	16,720	16,877	27,345	15.63	1,750
2018	59,727.99	8,254	8,331	51,397	15.58	3,299
2019	111,256.63	9,846	9,938	101,318	15.45	6,558
2020	26,926.73	864	872	26,055	15.08	1,728
	1,957,380.98	1,204,930	1,216,210	741,171		50,051

PREBLE AVE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2061

2006	13,103,749.96	4,161,751	4,200,710	8,903,040	31.16	285,720
2009	43,868.25	11,704	11,814	32,055	31.60	1,014
2010	96,421.61	23,893	24,117	72,305	31.87	2,269
2011	889,736.97	203,750	205,657	684,080	31.99	21,384
2012	1,024,739.40	214,273	216,279	808,461	32.15	25,147
2013	355,475.72	67,185	67,814	287,662	32.18	8,939
2014	466,079.68	78,162	78,894	387,186	32.26	12,002
2015	9,985.04	1,450	1,464	8,521	32.38	263
2016	27,421.61	3,356	3,387	24,034	32.26	745
2017	501,314.78	49,129	49,589	451,726	32.21	14,024
2018	102,290.68	7,416	7,485	94,805	31.98	2,965
2019	462,254.18	20,986	21,182	441,072	31.50	14,002
2020	95,323.24	1,573	1,588	93,736	29.80	3,146
	17,178,661.12	4,844,628	4,889,980	12,288,681		391,620

WOODS RUN TRAINING CENTER
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2056

2006	9,427,600.47	3,158,246	3,187,812	6,239,789	28.79	216,735
2008	4,263,403.25	1,284,137	1,296,158	2,967,245	29.00	102,319
2010	878,117.71	231,472	233,639	644,479	29.34	21,966
2011	792,458.08	193,518	195,330	597,128	29.41	20,304
2012	161,276.30	36,061	36,399	124,878	29.52	4,230

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WOODS RUN TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
2013	44,427.00	8,996	9,080	35,347	29.54	1,197
2014	923,602.26	166,248	167,804	755,798	29.60	25,534
2015	347,160.16	54,435	54,945	292,216	29.59	9,875
2017	84,726.10	8,981	9,065	75,661	29.50	2,565
2018	40,668.35	3,192	3,222	37,446	29.35	1,276
2019	1,048,624.49	51,802	52,287	996,338	28.89	34,487
2020	419,698.53	7,471	7,541	412,158	27.51	14,982
	18,431,762.70	5,204,559	5,253,281	13,178,481		455,470

WOODS RUN #5 TRANSPORTATION HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2061

2011	157,195.44	35,998	36,335	120,860	31.99	3,778
2012	13,010.91	2,721	2,746	10,264	32.15	319
2013	1,009,137.65	190,727	192,513	816,625	32.18	25,377
2014	169,891.52	28,491	28,758	141,134	32.26	4,375
2019	178,944.62	8,124	8,200	170,745	31.50	5,420
2020	98,561.36	1,626	1,641	96,920	29.80	3,252
	1,626,741.50	267,687	270,193	1,356,548		42,521

INDEPENDENT ALTERNATE OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2068

2013	4,142,612.11	727,028	733,833	3,408,779	35.24	96,730
2015	116,942.76	15,764	15,912	101,031	35.31	2,861
	4,259,554.87	742,792	749,745	3,509,810		99,591

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1905	8,881.12	8,881	8,881			
1925	737.36	737	737			
1926	15.05	15	15			
1931	16,963.00	16,963	16,963			
1935	421.35	421	421			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1940	19.26	19	19			
1942	180.69	181	181			
1948	22,914.33	22,481	22,695	219	0.85	219
1949	4,128.17	4,029	4,067	61	1.08	56
1950	1,448.04	1,406	1,419	29	1.32	22
1952	451.75	434	438	14	1.81	8
1958	4,032.50	3,732	3,768	265	3.35	79
1965	539.23	477	482	58	5.21	11
1967	6,665.75	5,807	5,862	803	5.80	138
1969	11,087.35	9,496	9,587	1,501	6.46	232
1970	11,759.50	9,980	10,075	1,684	6.81	247
1976	6,822.07	5,409	5,461	1,362	9.32	146
1977	22,254.33	17,403	17,569	4,685	9.81	478
1984	794.00	591	597	197	12.52	16
1986	8,506.94	6,076	6,134	2,373	13.81	172
1990	11,312.32	7,384	7,454	3,858	16.23	238
1993	1,317.79	794	802	516	18.16	28
1995	63,828.64	36,133	36,477	27,351	19.55	1,399
1996	253,546.74	139,146	140,472	113,075	20.14	5,614
1998	445,768.99	227,699	229,869	215,900	21.55	10,019
1999	88,722.68	43,687	44,103	44,619	22.17	2,013
2000	50,481.45	23,802	24,029	26,453	22.98	1,151
2001	533,821.31	241,501	243,803	290,019	23.60	12,289
2002	1,135.42	489	494	642	24.42	26
2003	38,314.25	15,755	15,905	22,409	25.06	894
2004	9,962.85	3,880	3,917	6,046	25.87	234
2005	8,898.54	3,269	3,300	5,598	26.69	210
2006	414,602.49	143,701	145,071	269,532	27.34	9,859
2007	40,724.00	13,195	13,321	27,403	28.17	973
2009	149,026.72	41,638	42,035	106,992	29.65	3,608
2011	755,652.56	175,916	177,593	578,060	31.31	18,462
2012	55,610.94	11,628	11,739	43,872	32.15	1,365
2013	141,977.07	26,408	26,660	115,317	32.82	3,514
2014	72,303.91	11,699	11,810	60,493	33.66	1,797
2015	605,872.50	83,307	84,101	521,772	34.50	15,124
2016	207,767.07	23,561	23,786	183,982	35.18	5,230
2017	704,279.90	62,399	62,994	641,286	36.02	17,804

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2018	807,875.53	51,542	52,033	755,842	36.71	20,590
2019	467,796.92	18,057	18,229	449,568	37.41	12,017
2020	330,900.47	4,335	4,376	326,524	37.67	8,668
	6,390,122.85	1,525,463	1,539,743	4,850,380		154,950
	143,698,136.61	46,875,261	47,308,645	96,389,489		4,001,847
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.1 2.78

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1998	22,500.54	22,501	22,501			
2000	548,018.81	548,019	548,019			
2001	20,471.30	19,960	20,353	118	0.50	118
2002	5,904.89	5,462	5,570	335	1.50	223
2003	206,707.26	180,869	184,430	22,277	2.50	8,911
2004	15,493.02	12,782	13,034	2,459	3.50	703
2005	244,565.11	189,538	193,269	51,296	4.50	11,399
2006	584,112.45	423,482	431,819	152,293	5.50	27,690
2007	0.08					
2009	5,884.00	3,383	3,450	2,434	8.50	286
2011	131,314.49	62,374	63,602	67,712	10.50	6,449
2012	200,674.00	85,286	86,965	113,709	11.50	9,888
2013	347,322.84	130,246	132,810	214,513	12.50	17,161
2014	583,739.30	189,715	193,450	390,289	13.50	28,910
2015	1,539,521.11	423,368	431,703	1,107,818	14.50	76,401
2016	26,077.70	5,867	5,983	20,095	15.50	1,296
2017	418,912.23	73,310	74,753	344,159	16.50	20,858
2018	552,975.63	69,122	70,483	482,493	17.50	27,571
2019	466,288.94	34,972	35,660	430,629	18.50	23,277
2020	493,498.96	12,337	12,580	480,919	19.50	24,663
	6,413,982.66	2,492,593	2,530,434	3,883,549		285,804
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.6 4.46

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - E.D.P. EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2016	6,431,370.31	5,788,233	5,696,588	734,782	0.50	734,782
2017	5,428,646.78	3,800,053	3,739,886	1,688,761	1.50	1,125,841
2018	2,837,782.26	1,418,891	1,396,426	1,441,356	2.50	576,542
2019	6,095,848.11	1,828,754	1,799,799	4,296,049	3.50	1,227,443
2020	4,561,515.87	456,152	448,930	4,112,586	4.50	913,908
	25,355,163.33	13,292,083	13,081,629	12,273,534		4,578,516
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 18.06

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1991	34,116.35	33,548	33,615	501	0.50	501
1993	107,936.90	98,943	99,142	8,795	2.50	3,518
1994	102,887.68	90,884	91,066	11,822	3.50	3,378
2000	130,828.73	89,399	89,578	41,251	9.50	4,342
2001	8,530.94	5,545	5,556	2,975	10.50	283
2003	61,839.75	36,073	36,145	25,695	12.50	2,056
2006	944,989.56	456,742	457,659	487,331	15.50	31,441
2014	22,400.00	4,853	4,863	17,537	23.50	746
2020	207,126.49	3,453	3,460	203,667	29.50	6,904
	1,620,656.40	819,440	821,084	799,572		53,169

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 3.28

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1992	124,457.18	124,457	124,457			
1993	249,188.04	249,188	249,188			
1994	7,863.75	7,864	7,864			
1996	63,672.70	62,399	61,291	2,382	0.50	2,382
1997	183,835.64	172,806	169,738	14,098	1.50	9,399
2000	195,075.03	159,962	157,122	37,953	4.50	8,434
2001	378,459.71	295,199	289,959	88,501	5.50	16,091
2002	583,922.00	432,102	424,432	159,490	6.50	24,537
2003	298,630.88	209,042	205,331	93,300	7.50	12,440
2004	321,887.03	212,445	208,674	113,213	8.50	13,319
2005	414,543.82	257,017	252,455	162,089	9.50	17,062
2006	2,711,903.67	1,572,904	1,544,982	1,166,922	10.50	111,135
2007	764,289.56	412,716	405,390	358,900	11.50	31,209
2008	268,216.94	134,108	131,727	136,490	12.50	10,919
2009	1,706,958.42	785,201	771,262	935,696	13.50	69,311
2010	1,011,921.05	425,007	417,462	594,459	14.50	40,997
2011	1,218,704.71	463,108	454,887	763,818	15.50	49,279
2012	2,377,461.89	808,337	793,988	1,583,474	16.50	95,968
2013	1,677,887.50	503,366	494,431	1,183,456	17.50	67,626
2014	1,169,820.44	304,153	298,754	871,066	18.50	47,085
2015	1,372,966.46	302,053	296,691	1,076,275	19.50	55,194
2016	2,929,954.18	527,392	518,030	2,411,924	20.50	117,655
2017	1,388,523.37	194,393	190,942	1,197,581	21.50	55,701
2018	1,592,694.53	159,269	156,442	1,436,253	22.50	63,833
2019	2,767,616.97	166,057	163,109	2,604,508	23.50	110,830
2020	2,052,350.45	41,047	40,318	2,012,032	24.50	82,124
	27,832,805.92	8,981,592	8,828,926	19,003,880		1,112,530

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 4.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2000	4,624.31	4,624	4,624			
2001	36,572.84	35,659	35,520	1,053	0.50	1,053
2002	79,984.00	73,985	73,696	6,288	1.50	4,192
2005	139,720.33	108,283	107,860	31,860	4.50	7,080
2006	58,532.76	42,436	42,270	16,263	5.50	2,957
2008	845.29	528	526	319	7.50	43
2009	31,479.93	18,101	18,030	13,450	8.50	1,582
2010	516,042.61	270,922	269,863	246,180	9.50	25,914
2011	42,334.35	20,109	20,030	22,304	10.50	2,124
2012	428,035.95	181,915	181,204	246,832	11.50	21,464
2013	67,929.97	25,474	25,374	42,556	12.50	3,404
2015	242,718.47	66,748	66,487	176,231	14.50	12,154
2017	181,601.91	31,780	31,656	149,946	16.50	9,088
2018	65,051.76	8,131	8,100	56,952	17.50	3,254
	1,895,474.48	888,695	885,240	1,010,235		94,309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 4.98

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2005	10,955.45	10,955	10,955			
2006	6,517,245.72	6,300,026	6,272,612	244,634	0.50	244,634
2007	1,703,443.26	1,533,099	1,526,428	177,015	1.50	118,010
2008	4,225,955.80	3,521,616	3,506,292	719,664	2.50	287,866
2009	4,102,141.10	3,144,989	3,131,303	970,838	3.50	277,382
2010	557,365.17	390,156	388,458	168,907	4.50	37,535
2011	4,340,229.69	2,748,798	2,736,837	1,603,393	5.50	291,526
2012	4,819,734.12	2,731,199	2,719,314	2,100,420	6.50	323,142
2013	8,143,219.35	4,071,610	4,053,892	4,089,327	7.50	545,244
2014	2,275,528.91	986,055	981,764	1,293,765	8.50	152,208
2015	13,005,614.18	4,768,769	4,748,018	8,257,596	9.50	869,221
2016	11,888,517.73	3,566,555	3,551,035	8,337,483	10.50	794,046
2017	1,458,922.84	340,410	338,929	1,119,994	11.50	97,391
2018	3,264,861.41	544,154	541,786	2,723,075	12.50	217,846
2019	7,068,399.18	706,840	703,764	6,364,635	13.50	471,454
2020	792,914.98	26,428	26,313	766,602	14.50	52,869
	74,175,048.89	35,391,659	35,237,700	38,937,348		4,780,374

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 6.44

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2002	77,503.00	71,690	70,235	7,268	1.50	4,845
2004	60,334.98	49,776	48,765	11,570	3.50	3,306
2005	45,054.60	34,917	34,208	10,847	4.50	2,410
2006	36,150.54	26,209	25,677	10,474	5.50	1,904
2007	351.23	237	232	119	6.50	18
2015	10,621.75	2,921	2,862	7,759	14.50	535
	230,016.10	185,750	181,979	48,037		13,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 5.66

PART III. EXPERIENCED NET SALVAGE

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2016 TRANSACTION YEAR				
303.00	7,376,894.63			
352.00	10,903.68	85,929.47		85,929.47 -
353.00	3,513,445.92	1,144,499.45	176,179.52	968,319.93 -
354.00	1,363.82	4,753.86		4,753.86 -
355.00		1,089.57		1,089.57 -
356.00	36,521.25	20,472.46		20,472.46 -
357.00	145,866.40	681,770.97	434,966.40	246,804.57 -
358.00		17,436.80	17,436.80	
361.00	30,114.39	15,176.33	15.56	15,160.77 -
362.00	969,334.18	838,922.68	7,534.44	831,388.24 -
364.11	3,165,643.82	2,370,888.64	1,156,013.35	1,214,875.29 -
365.01	4,011,488.37	3,708,346.57	1,504,230.05	2,204,116.52 -
366.00	2,037,103.88	69,364.30	265,679.41	196,315.11
367.00	7,696,845.50	719,726.11	859,660.62	139,934.51
368.00	5,566,032.45	1,152,549.04	1,098,102.96	54,446.08 -
369.20	88,409.16	799,703.54		799,703.54 -
370.00	26,203,991.17	38,282.85		38,282.85 -
370.10	20,563.25			
373.00	894,301.27	96,120.89		96,120.89 -
390.10	27,433.44	298,888.81		298,888.81 -
392.00	4,271,213.01		390,121.40	390,121.40
393.00	177,767.94			
394.00	570,224.57			
395.00	221,859.42			
397.00	1,968,085.41			
398.00	4,448.76			
	69,009,855.69	12,063,922.34	5,909,940.51	6,153,981.83 -

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
303.00	2,990,977.95			
350.00	22,290.30	1,137.23 -	29,000.00	30,137.23
352.00	93,267.32	58,443.94	1,523.85	56,920.09 -
353.00	2,396,820.00	678,910.71	60,109.10	618,801.61 -
356.00	27,400.41	45,487.38	23,011.67	22,475.71 -
357.00	11,129.15	197,757.98	194,412.25	3,345.73 -
360.00	90,950.90			
361.00	17,000.91	14,089.24		14,089.24 -
362.00	1,456,115.01	1,075,470.04	28,424.69	1,047,045.35 -
364.11	6,259,162.37	3,135,094.68	893,246.99	2,241,847.69 -
365.01	6,477,151.12	1,121,162.38	597,641.05	523,521.33 -
366.00	78,627.23	31,923.59	1,482.81	30,440.78 -
367.00	2,880,853.29	547,037.25	498,352.48	48,684.77 -
368.00	6,845,491.37	1,077,400.80	1,095,428.06	18,027.26
369.20	457,517.88	1,442,930.18		1,442,930.18 -
370.00	21,380,302.84	2,008.39		2,008.39 -
370.10	12,491.73			
373.00	1,144,840.20	37,051.86		37,051.86 -
390.10	299,416.57	60,454.26		60,454.26 -
391.00	1,618,904.25			
392.00	4,448,975.34	42,884.00 -	128,074.50	170,958.50
393.00	14,796.06			
394.00	391,617.62			
395.00	610,947.01			
397.00	3,168,684.48			
	63,195,731.31	9,481,201.45	3,550,707.45	5,930,494.00 -
2018 TRANSACTION YEAR				
352.00	48,329.79	1,620.85		1,620.85 -
353.00	3,138,131.87	934,401.09	1,999.55	932,401.54 -
355.00	3,803.03	1,037.79		1,037.79 -
356.00	3,819.27	44,180.18		44,180.18 -
362.00	1,700,184.77	652,537.25	6,716.85	645,820.40 -
364.11	8,815,643.61	4,527,343.88	677,169.04	3,850,174.84 -
365.01	10,674,256.33	1,400,699.74	1,949,544.69	548,844.95
366.00	227,644.37	43,443.69		43,443.69 -
367.00	7,741,079.25	1,016,492.94	2,259,047.98	1,242,555.04
368.00	10,307,824.66	1,180,118.90	756,447.63	423,671.27 -
369.20	1,045,988.52	1,401,663.80		1,401,663.80 -
370.00	25,943,853.96	277,982.71		277,982.71 -
373.00	573,911.34	39,295.93		39,295.93 -
390.10	17,350.21			
392.00	1,902,741.55	86,300.00 -	25,053.20	111,353.20
396.00	302,297.30			
397.00	2,171,279.67			
	74,618,139.50	11,434,518.75	5,675,978.94	5,758,539.81 -

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
353.00	2,208,563.66	580,806.30		580,806.30 -
354.00	645,954.25			
356.00	45,999.22	196,952.91		196,952.91 -
357.00	16,636.40			
358.00	98,482.01			
361.00	56,242.55	65,630.63		65,630.63 -
362.00	2,079,989.64	1,470,386.84		1,470,386.84 -
364.11	6,412,418.85	3,970,076.78	1,038,461.30	2,931,615.48 -
365.01	7,649,870.57	2,512,801.50	1,589,500.95	923,300.55 -
366.00	61,452.20	65,140.59		65,140.59 -
367.00	5,757,578.07	1,565,025.76	644,736.30	920,289.46 -
368.00	9,099,589.71	1,633,372.56	600,740.50	1,032,632.06 -
369.20	318,642.04	1,377,092.11		1,377,092.11 -
370.00	235,499.28	5,317.56		5,317.56 -
373.00	1,701,296.30	43,204.27		43,204.27 -
390.10	40,650.34	8,466.59		8,466.59 -
390.20	10,174.02	11,905.33		11,905.33 -
392.00	1,997,054.93	30,370.00 -	137,295.00	167,665.00
396.00	97,970.01			
397.00	5,893,626.21			
	44,427,690.26	13,475,809.73	4,010,734.05	9,465,075.68 -
2020 TRANSACTION YEAR				
352.00	24,188.90	41,009.59	992.28	40,017.31 -
353.00	3,671,416.21	897,620.21	8,206.17	889,414.04 -
354.00	708,579.61	38,063.05		38,063.05 -
355.00	19,494.35	4,469.59		4,469.59 -
356.00	148,576.23	229,134.07		229,134.07 -
361.00	71,671.51	32,484.63		32,484.63 -
362.00	4,274,291.09	1,399,570.05		1,399,570.05 -
364.11	2,187,353.77	4,245,098.45	860,073.01	3,385,025.44 -
365.01	4,183,197.74	2,379,647.12	1,336,981.27	1,042,665.85 -
366.00	172,634.86	62,809.75		62,809.75 -
367.00	4,323,718.86	1,589,410.99	874,677.23	714,733.76 -
368.00	4,839,314.97	1,618,214.51	457,751.16	1,160,463.35 -
369.20		1,004,737.81		1,004,737.81 -
370.00	33,617.81	491.12		491.12 -
373.00	1,288,041.69	18,578.66		18,578.66 -
390.10	7,113.61	28,867.79		28,867.79 -
390.20	10,174.02			
392.00	2,298,354.30	74,667.98	273,931.47	199,263.49
396.00	111,968.47	4,772.94	17,510.25	12,737.31
397.00	10,276,213.83	245.02		245.02 -
	38,649,921.83	13,669,893.33	3,830,122.84	9,839,770.49 -
TOTAL	289,901,338.59	60,125,345.60	22,977,483.79	37,147,861.81 -



2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2021

EXHIBIT JJS-2

Prepared by:



*Excellence Delivered **As Promised***

DUQUESNE LIGHT COMPANY

Pittsburgh, Pennsylvania

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2021

EXHIBIT JJS-2

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

April 12, 2021

Duquesne Light Company
411 7th Avenue
Pittsburgh, PA 15219

Attention Jaime A. Bachota
Assistant Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Duquesne Light Company. The results of our study as of December 31, 2021 are presented in the attached report. The results of our study as of December 31, 2020 are presented in our report titled "2020 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2020". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the study was based, the estimates of survivor curves and the calculated annual depreciation rates as of December 31, 2021. The results are summarized on pages V-4 through V-8 of the report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

067908

Gannett Fleming Valuation and Rate Consultants, LLC

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PART I. INTRODUCTION

DUQUESNE LIGHT COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study as applied to electric plant in service as of December 31, 2021. Gannett Fleming Valuation and Rate Consultants, LLC prepared this report on behalf of Duquesne Light Company. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The annual depreciation accrual rates and amounts presented herein are based on a service life study incorporating data through 2019 prepared pursuant to the rules of 52 Pa. Code, Chapter 73.6.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service.

Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and average service life (ASL) procedure for plant installed prior to 1983 and the equal life group procedure (ELG) for 1983 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric plant. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history

to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2019 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1964 through 2019 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the

differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the

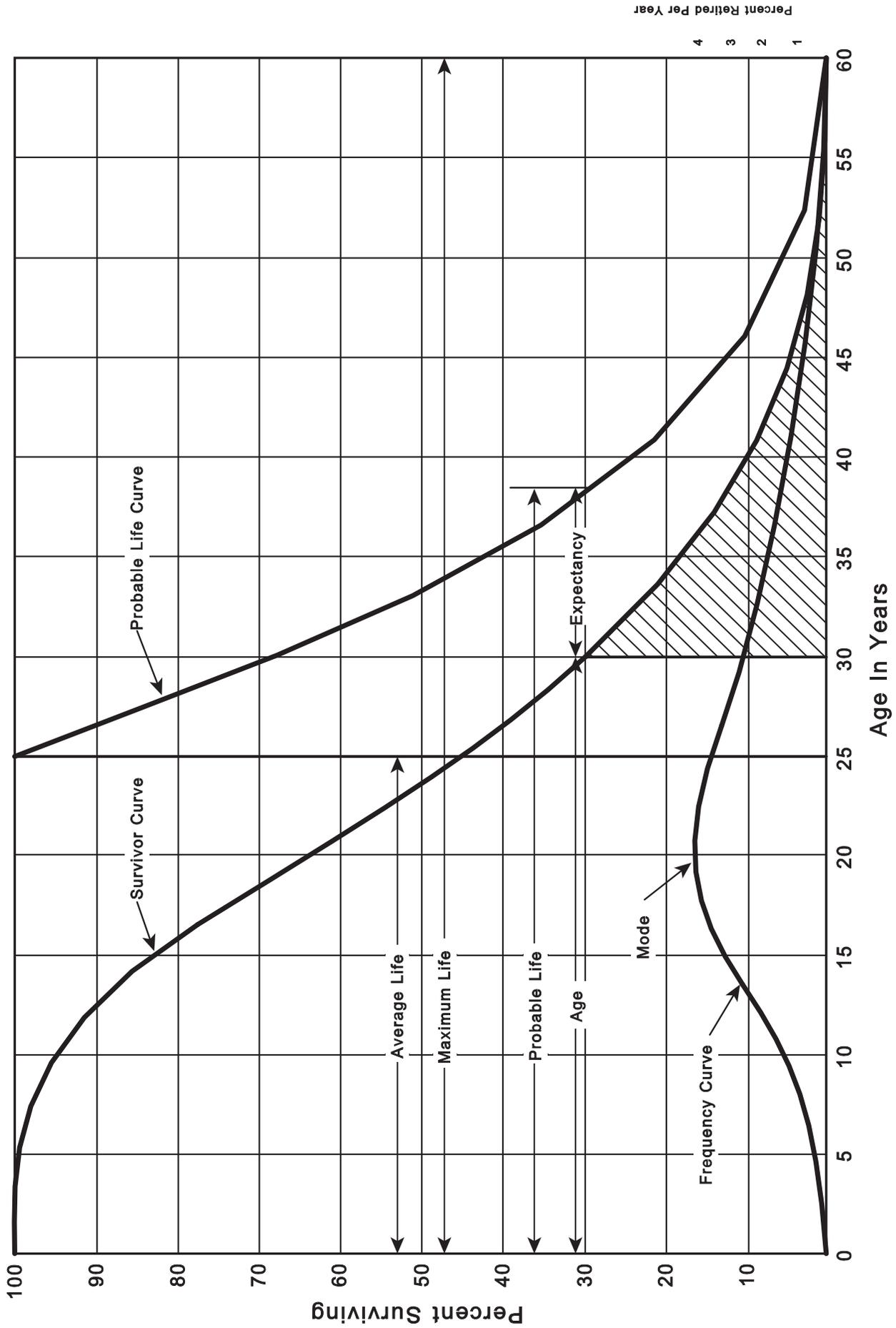


Figure 1. A Typical Survivor Curve and Derived Curves

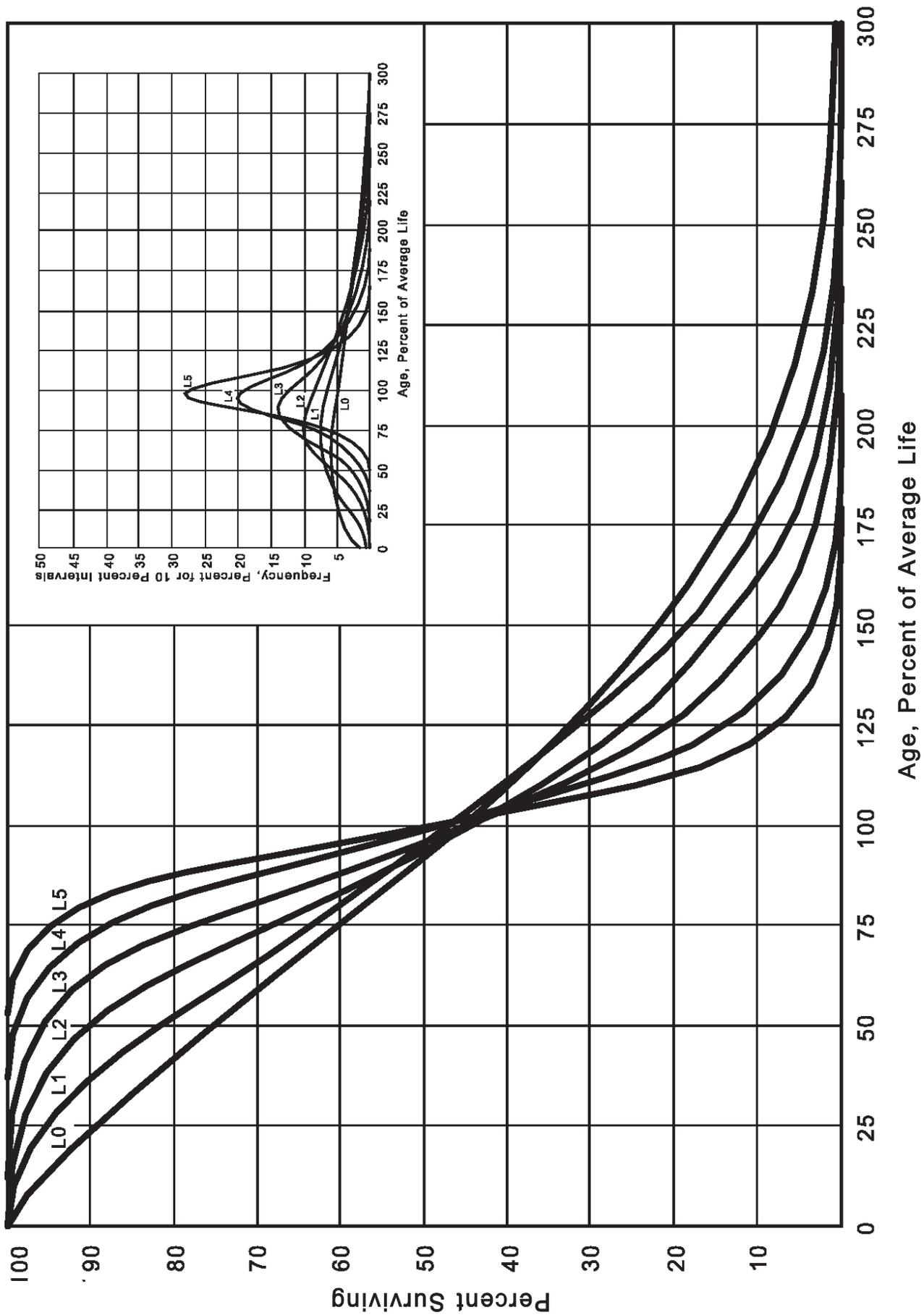


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

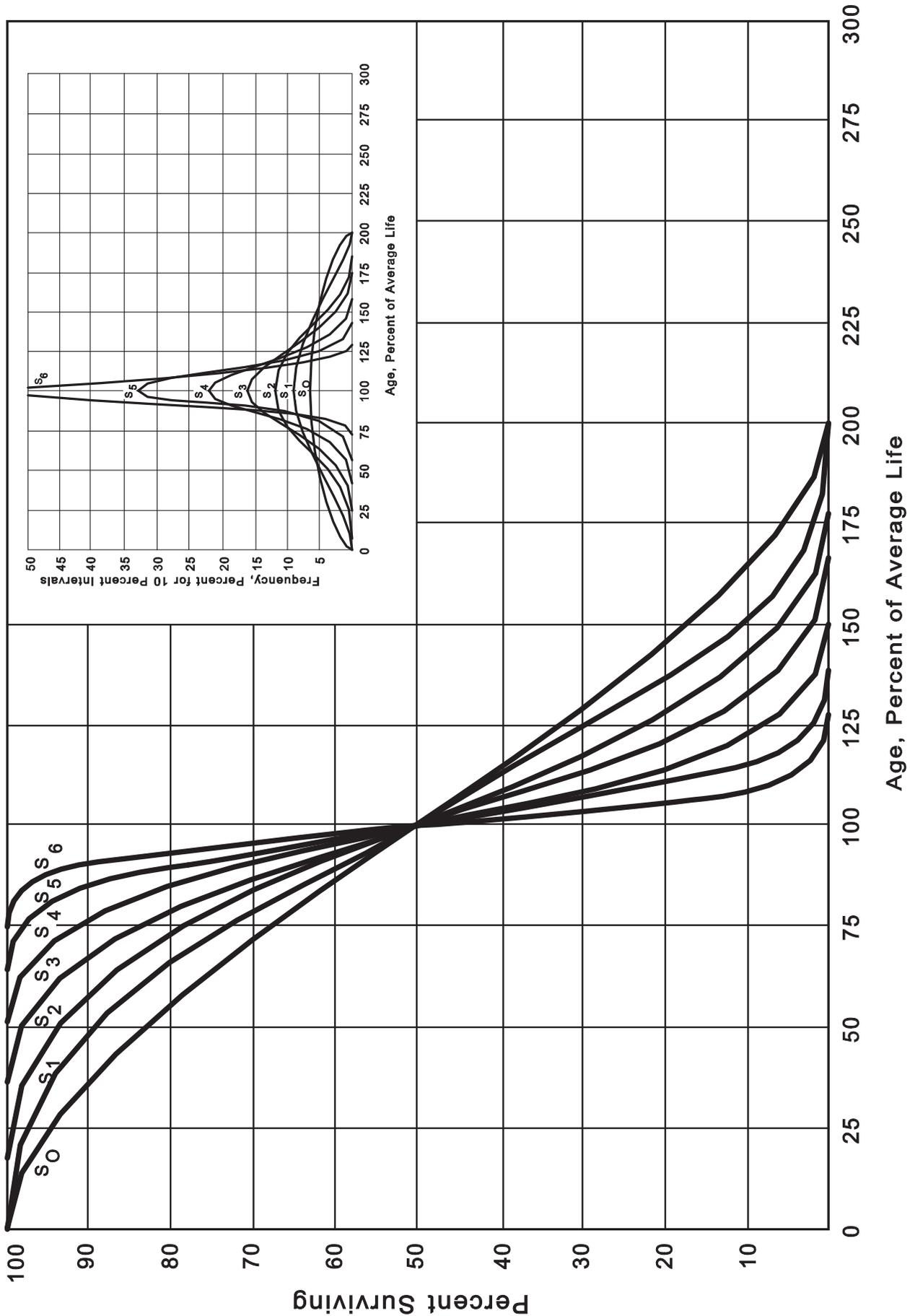


Figure 3. Symmetrical or "S" IOWA Type Survivor Curves

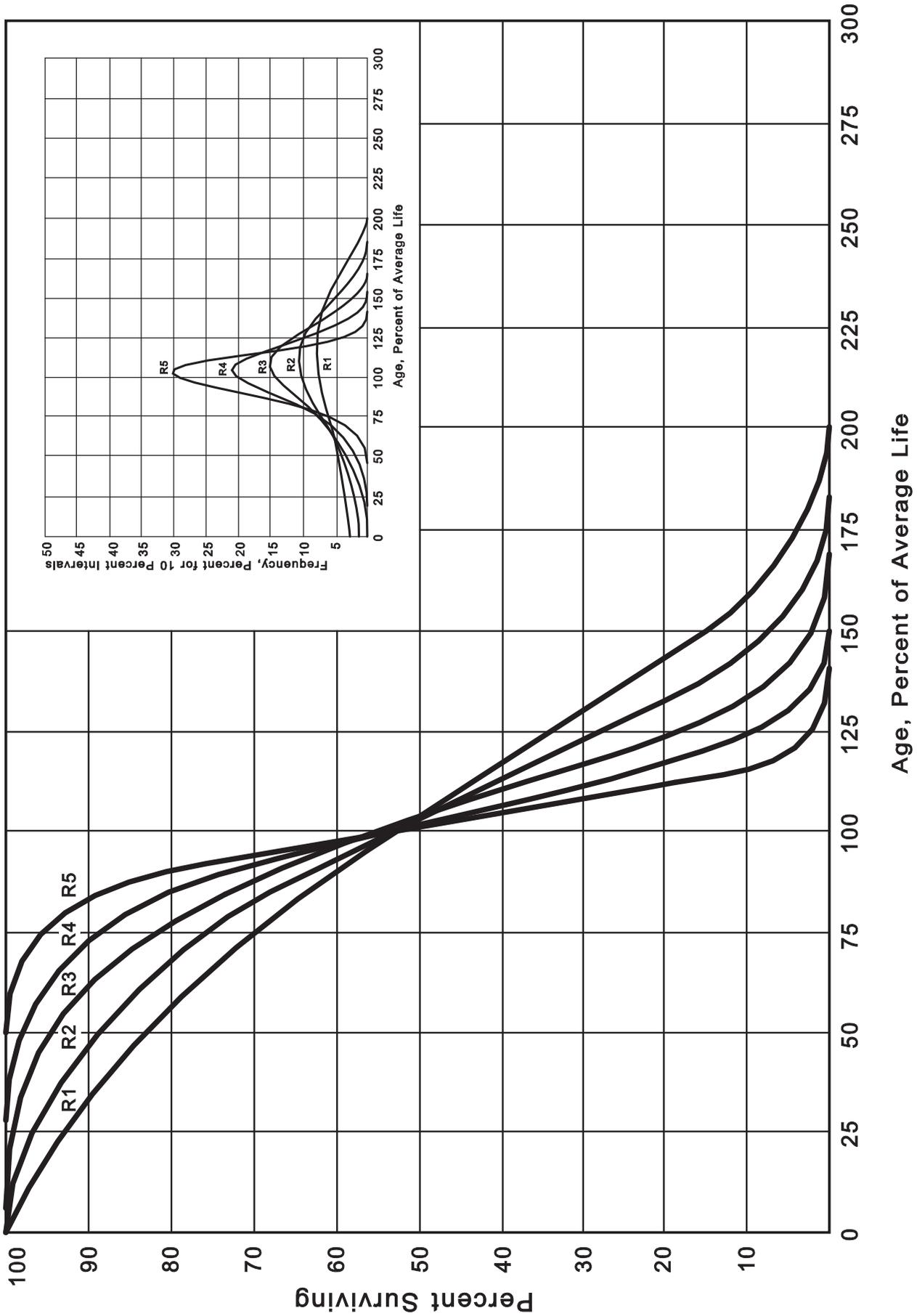


Figure 4. Right Modal or "R" lowa Type Survivor Curves

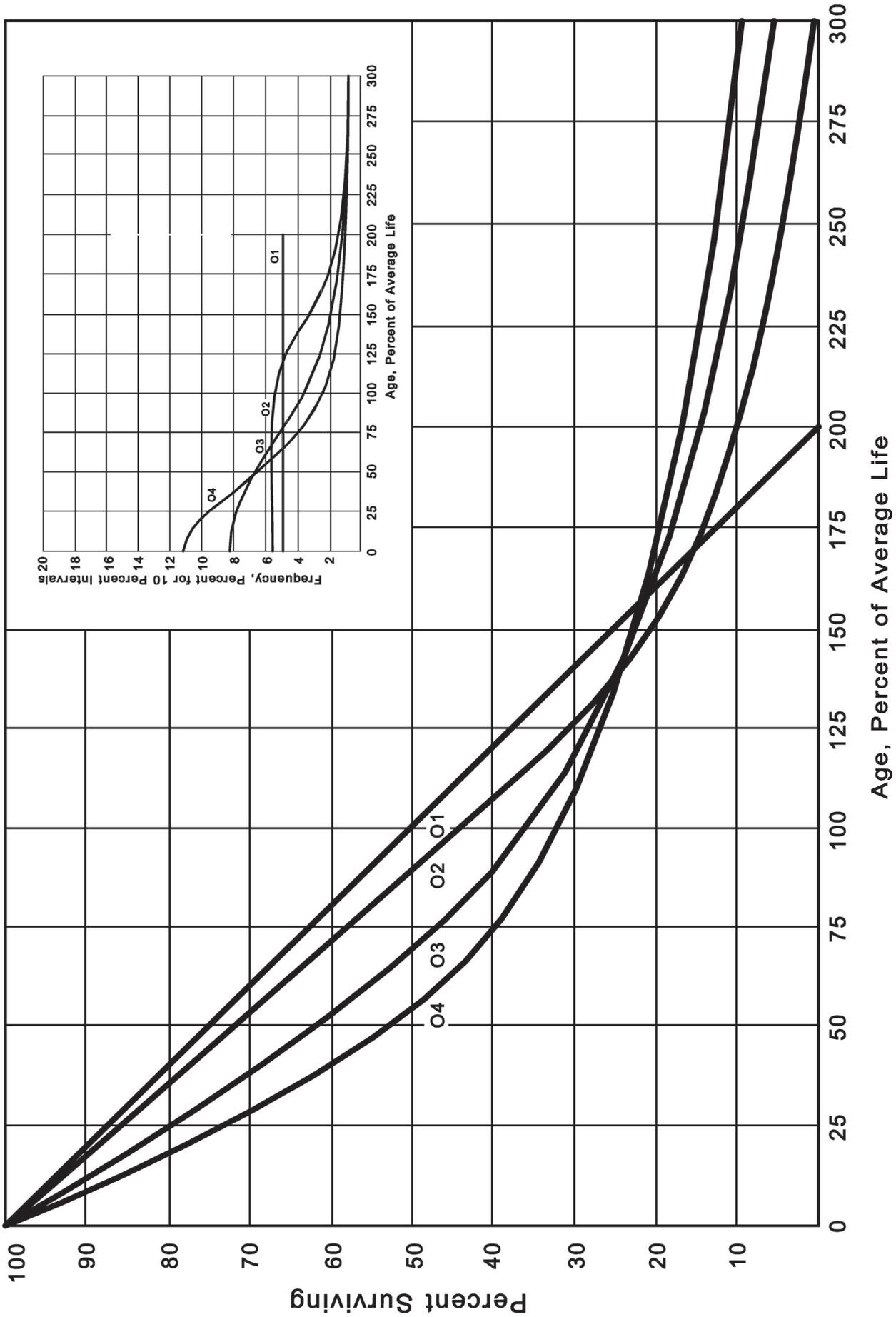


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for

¹ Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"³ "Engineering Valuation and Depreciation,"⁴ and "Depreciation Systems."⁵

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records.

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 during which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement

³Winfrey, Robley, Supra Note 1.

⁴Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁵Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)		
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

Experience Band 2011-2020

Placement Band 2006-2020

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)		
	During Year													
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)				
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	10½-11½
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

Schedule of Plant Exposed to Retirement.

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

Exposures at age 0	=	amount of addition	=	\$750,000
Exposures at age ½	=	\$750,000- \$ 8,000	=	\$742,000
Exposures at age 1½	=	\$742,000- \$18,000	=	\$724,000
Exposures at age 2½	=	\$724,000- \$20,000 - \$19,000	=	\$685,000
Exposures at age 3½	=	\$685,000- \$22,000	=	\$663,000

For the entire experience band 2011-2020 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789,

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2011-2020
 SUMMARIZED BY AGE INTERVAL

Year	Exposures, Thousands of Dollars											Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year												
Placed (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)			
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2011	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2012		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2013			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2014				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2015					660 ^a	653	639	623	628	609	3,789	4½-5½	
2016						750 ^a	742	724	685	663	4,332	3½-4½	
2017							850 ^a	841	821	799	4,955	2½-3½	
2018								960 ^a	949	926	5,719	1½-2½	
2019									1,080 ^a	1,069	6,579	½-1½	
2020										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval.

The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of <u>Interval</u> (1)	Exposures at Beginning of <u>Age Interval</u> (2)	Retirements During Age <u>Interval</u> (3)	Retirement <u>Ratio</u> (4)	Survivor <u>Ratio</u> (5)	Percent Surviving at Beginning of <u>Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

The totals of the exposures and retirements (Columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (Column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the SO type curve with a 12-year average life appears to be the best fit and appears

to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the SO. In Figure 9, the three fittings, 12-L1, 12-SO, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

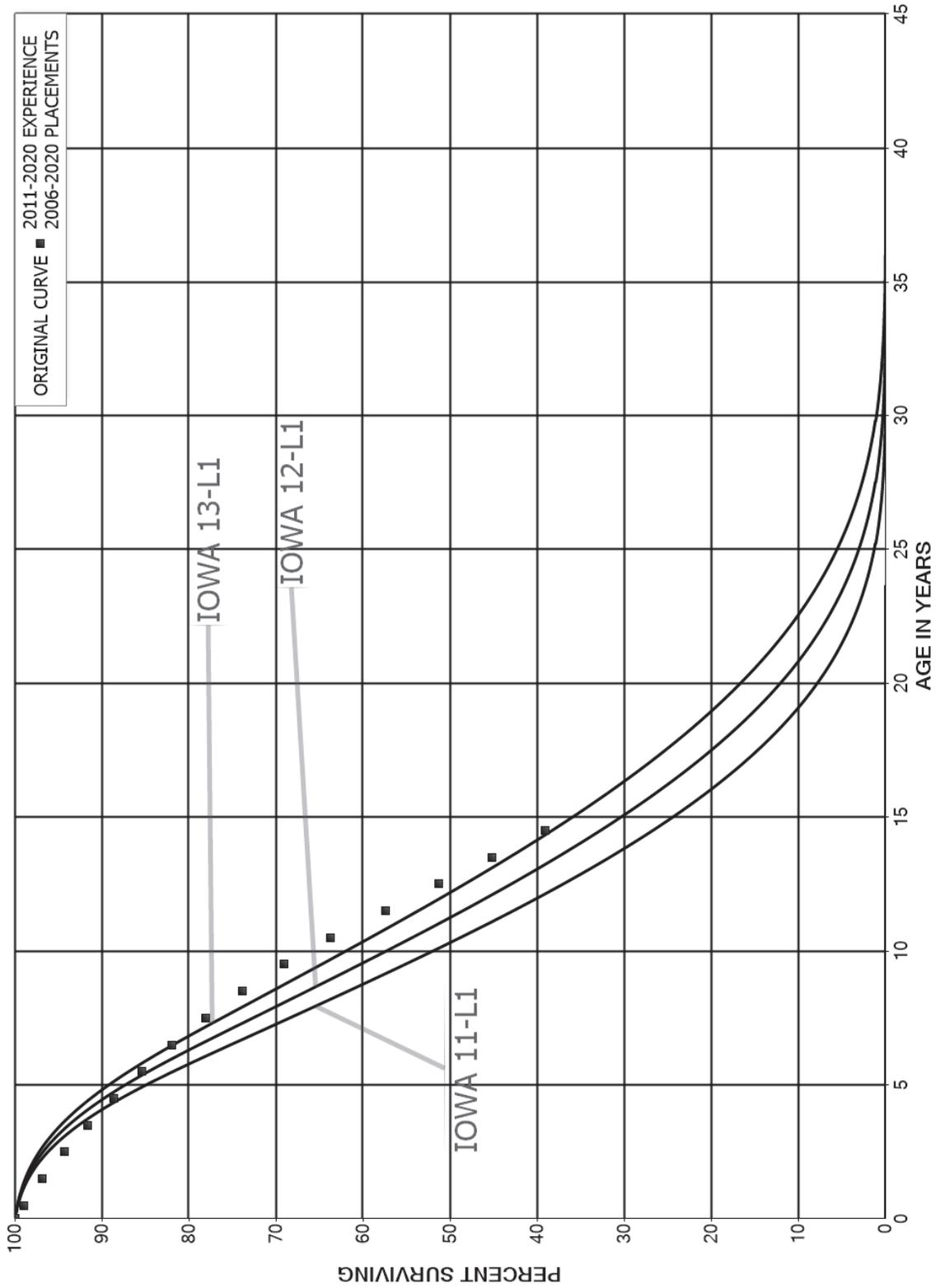


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

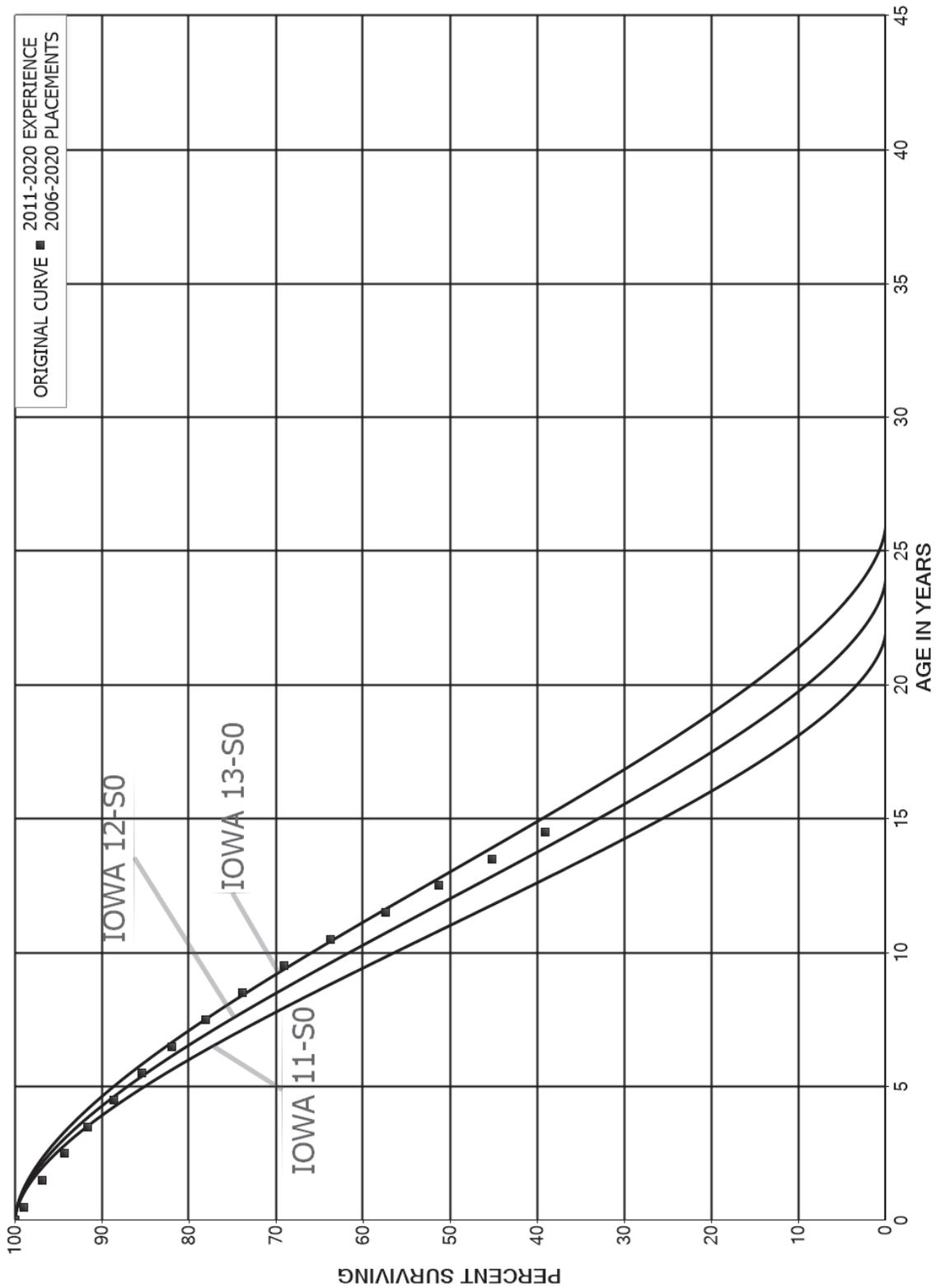


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

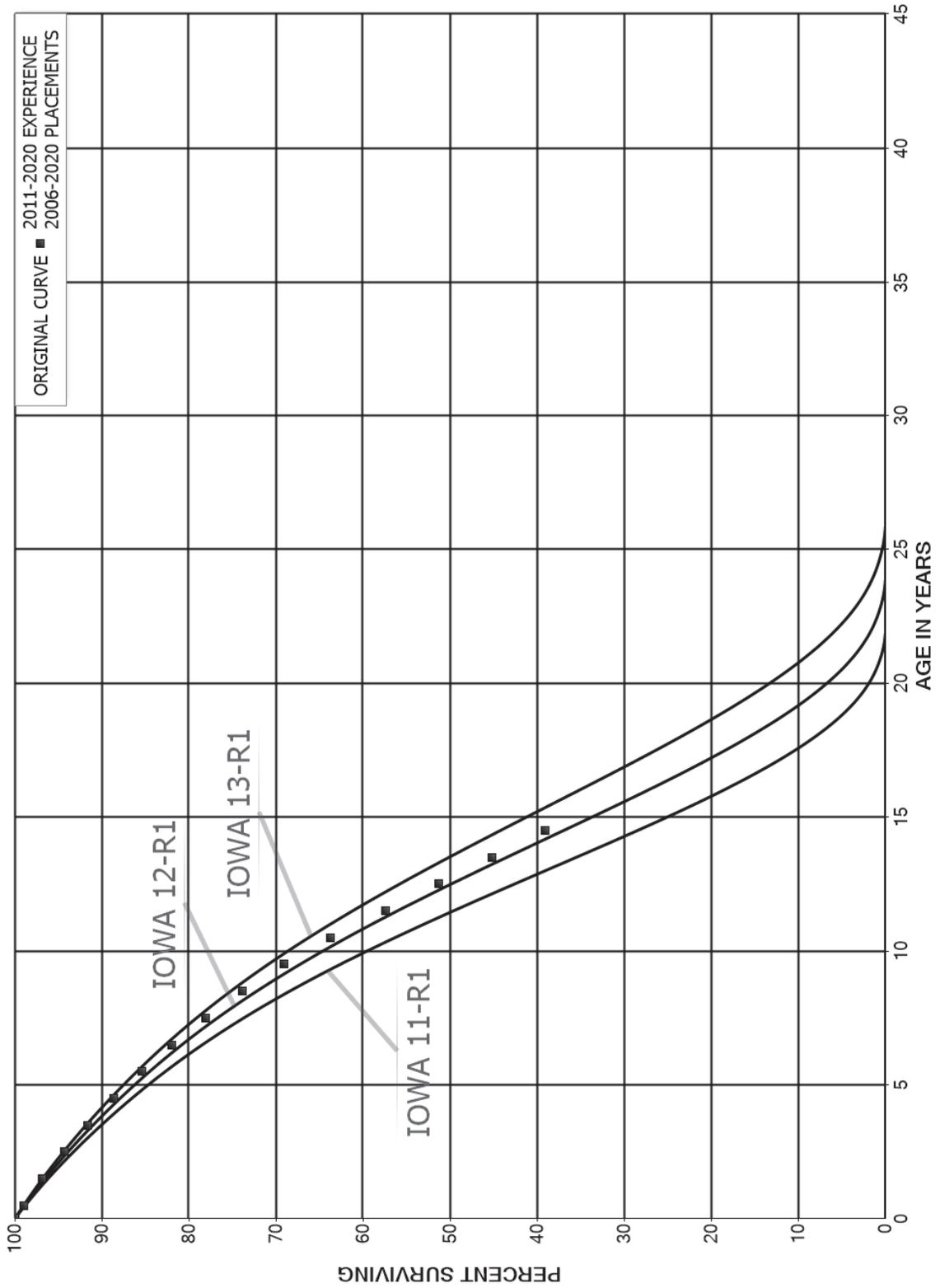
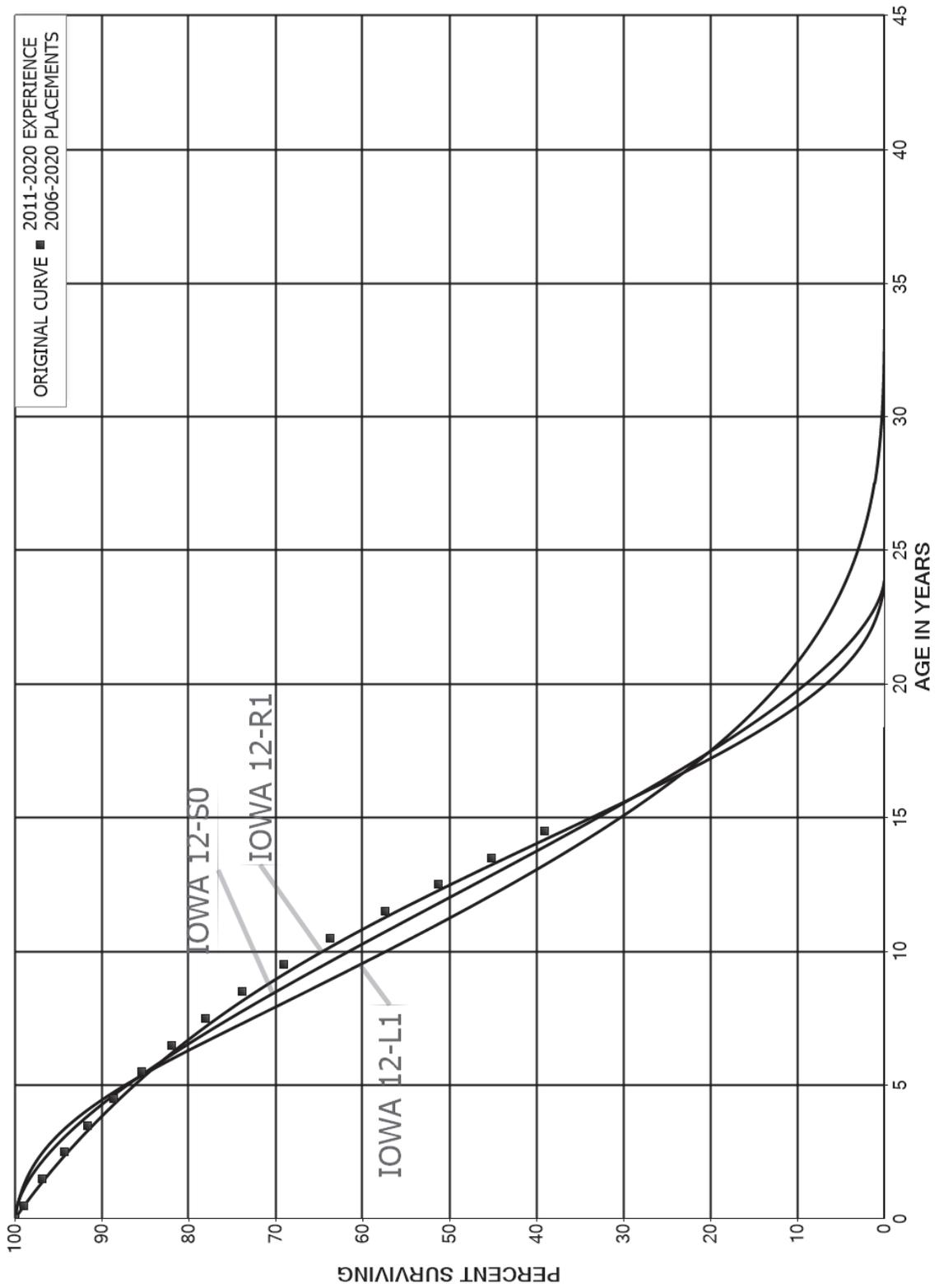


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

During the extensive period of years our firm has been conducting depreciation studies for the Company, the field trips have resulted in numerous reviews of the Company's operating areas. The following is a list of the locations visited during the most recent trips.

November 23, 2020

- Penn Hills Service Center
- Logans Ferry Substation
- Plum Substation
- Aber Substation
- Universal Substation
- Evergreen Substation
- Wilmerding Substation
- East McKeesport Substation
- McKeesport Service Center

June 29, 2015

- Forbes Substation
- Arsenal Substation
- North Substation
- Preble Avenue Office Building
- Woods Run Complex

May 11, 2010

- Woods Run Complex
- Brunot Island Substation
- Arsenal Substation
- Oakland Substation
- Preble Avenue Office Building

August 18, 2005

Carson Substation
J&L Southside Substation
Oakland Substation
Post Perry Substation
Wilmerding Substation
Woods Run Complex
Preble Avenue Office Building

August 9 and 10, 1999

Raccoon T & D Headquarters
Raccoon S & S Headquarters
Raccoon Garage
Raccoon Substation
Valley Substation
Beaver Valley Substation
Crescent Substation
Findlay Substation
Woodville Substation
Woods Run Guard House
Brunot Island Substations
Manchester Facility
Forbes Substation
Carson Substation
Oakland Substation
Arsenal Substation
Northern District Headquarters

May 19-21, 1987

South Heights Building
Crescent Substation
Hopewell Substation
Phillips Transmission Yard
Phillips Power Station and Scrubbers
Collier Substation
Fort Martin Power Station
Beaver Valley Power Station
Beaver Valley Transmission Yard
Midland Substation
Banksville Building
Arsenal Substation
Kirkwood Street Building
Sammis Power Station
Eastlake Power Station
Northern Building
Highland Substation
Oakland Substation
Mansfield Power Station and Scrubbers

Raccoon Substation
Western Division S&S Building
Western Division Headquarters Building
Preble Building
Brunot Island Substation
Brunot Island Transmission Yard
Brunot Island Power Station

May 4-6, 1987

Elrama Power Station
McKeesport Substation
Dravosburg Substation
Duquesne Substation
Wilmerding Substation
Hershey Road Building
Main Office Building
Cheswick Substation
Universal Substation
Manchester Substation
System Control Center

Judgment

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

<u>Account</u>	<u>Title</u>
<u>Transmission Plant</u>	
352	Structures and Improvements
353	Station Equipment
354	Towers and Fixtures
355	Poles and Fixtures
358	Underground Conductors and Devices
<u>Distribution Plant</u>	
362.1	Station Equipment - Company Stations
362.2	Station Equipment - Customer High Tension
365.01	Overhead Conductors and Devices
367	Underground Conductors and Devices
368.1	Line Transformers - Overhead
368.3	Line Transformers - Conventional Distribution
368.5	Line Transformers - Network
368.7	Line Transformers - Underground Residential Distribution
369.2	Services
370	Meters and Smart Meters
370.1	Meters – Communication Equipment
<u>General Plant</u>	
390.1	Structures and Improvements

Account 362.1, Station Equipment - Company Stations, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1964 through 2019. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VI-53 and the life tables for the experience bands plotted on the chart follow it.

The rates of retirements of station equipment have been consistent over the course of the experience band. Discussions with operating and management personnel

indicated that the life characteristics of station equipment will be similar in the future as they have been in the past. Typical service lives for station equipment of other electric companies range from 45 to 55 years. The Iowa 55-R1 survivor curve, at the upper end of the range of others, is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 70 and reflects the outlook of management.

For Account 365.01, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1964-2019 and 2000-2019 experience bands. Most recent retirements have been due to deterioration and voltage upgrades. Retirements related to expansion projects, that tend to result in retirements of younger property, have maintained a steady state. Typical service lives for overhead conductors and devices range from 40 to 55 years. The Iowa 50-R0.5 survivor curve is within the range of other estimates, is a reasonable interpretation of a significant portion of the survivor curve through age 90 and reflects the outlook of management.

The survivor curve estimate for Account 364.11, Poles and Fixtures, is the Iowa 58-R1. The estimate is based on the results of experience band analyses for the period 1964-1993 and 1964-2019. The addition of the 1994 through 2019 experience results in a different life characteristic and significantly longer indication of service that is well beyond the typical range of lives of 40 to 55 years for distribution poles. The retirement of poles during this period has been affected by a property record system conversion. During the conversion process, many pole retirements were priced using the first-in first-out convention of like poles rather than actual installation years. With completion of the conversion process, retirements will be priced based on actual installation years and the life will move toward the indication based on data through 1993.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page VII-6.

The major structures included in Accounts 352, 361 and 390.1, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 44 structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 55 to 65 years from the date of initial installation or 40 years from a major rehabilitation and varied within this range based on individual circumstances, such as size, condition, type of construction, location, and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 65-R3, 70-R3 and 58-R2 interim survivor curves were judged appropriate for the major structures based on the 1964-2019 interim retirement experience, our observations of the buildings, consideration of the typical presence of facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other electric companies.

Generally, the survivor curve estimates for the remainder of the accounts were based on engineering judgment, considering the nature of the plant and equipment, review of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of December 31, 2021, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve. Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The

account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 18-S0 Survivor curve and a December 31, 2021 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g.,

December 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 18-S0 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
 CALCULATION DATE.. 12-31-2021
 SURVIVOR CURVE.... 18-S0

AGE	INTERVAL	RETIREMENTS		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
(1)	(2)	(3)	INTERVAL	ACCRUAL	(6)	ACCRUALS	SURVIVING	(9)	(10)
			(4)	(5)=(4) / (3)		(7)	(8)		
0.000	1.000	0.500	0.42263	0.42263000000	2021	8.68684116818	99.842382	0.0870	0.0435
1.000	2.000	1.500	0.97248	0.64832000000	2020	7.94005116818	99.091130	0.0801	0.1202
2.000	3.000	2.500	1.40102	0.56040800000	2019	7.33568716818	97.904381	0.0749	0.1873
3.000	4.000	3.500	1.76172	0.50334857143	2018	6.80380888246	96.323012	0.0706	0.2471
4.000	5.000	4.500	2.07867	0.46192666667	2017	6.32117126341	94.402817	0.0670	0.3015
5.000	6.000	5.500	2.35817	0.42875818182	2016	5.87582883917	92.184395	0.0637	0.3504
6.000	7.000	6.500	2.60652	0.40100307692	2015	5.46094820980	89.702050	0.0609	0.3959
7.000	8.000	7.500	2.82801	0.37706800000	2014	5.07191267134	86.984786	0.0583	0.4373
8.000	9.000	8.500	3.02329	0.35568117647	2013	4.70553808310	84.059136	0.0560	0.4760
9.000	10.000	9.500	3.19748	0.33657684211	2012	4.35940907381	80.948749	0.0539	0.5121
10.000	11.000	10.500	3.34688	0.31875047619	2011	4.03174541466	77.676566	0.0519	0.5450
11.000	12.000	11.500	3.47834	0.30246434783	2010	3.72113800265	74.263960	0.0501	0.5762
12.000	13.000	12.500	3.58770	0.28701600000	2009	3.42639782874	70.730942	0.0484	0.6050
13.000	14.000	13.500	3.67955	0.27255925926	2008	3.14661019911	67.097313	0.0469	0.6332
14.000	15.000	14.500	3.75126	0.25870758621	2007	2.88097677637	63.381911	0.0455	0.6598
15.000	16.000	15.500	3.80575	0.24553225806	2006	2.62885685424	59.603408	0.0441	0.6836
16.000	17.000	16.500	3.84103	0.23278969697	2005	2.38969587672	55.780018	0.0428	0.7062
17.000	18.000	17.500	3.85950	0.22054285714	2004	2.16302959967	51.929752	0.0417	0.7298
18.000	19.000	18.500	3.85950	0.20862162162	2003	1.94844736029	48.070249	0.0405	0.7493
19.000	20.000	19.500	3.84103	0.19697589744	2002	1.74564860076	44.219983	0.0395	0.7703
20.000	21.000	20.500	3.80575	0.18564634146	2001	1.55433748131	40.396592	0.0385	0.7893
21.000	22.000	21.500	3.75126	0.17447720930	2000	1.37427570593	36.618090	0.0375	0.8063
22.000	23.000	22.500	3.67955	0.16353555556	1999	1.20526932350	32.902688	0.0366	0.8235
23.000	24.000	23.500	3.58770	0.15266808511	1998	1.04716750316	29.269059	0.0358	0.8413
24.000	25.000	24.500	3.47834	0.14197306122	1997	0.89984693000	25.736040	0.0350	0.8575
25.000	26.000	25.500	3.34688	0.13125019608	1996	0.76323530135	22.323434	0.0342	0.8721
26.000	27.000	26.500	3.19748	0.12065962264	1995	0.63728039199	19.051252	0.0335	0.8878
27.000	28.000	27.500	3.02329	0.10993781818	1994	0.52198167158	15.940864	0.0327	0.8993
28.000	29.000	28.500	2.82801	0.09922842105	1993	0.41739855196	13.015215	0.0321	0.9149
29.000	30.000	29.500	2.60652	0.08835661017	1992	0.32360603635	10.297951	0.0314	0.9263
30.000	31.000	30.500	2.35817	0.07731704918	1991	0.24076920668	7.815606	0.0308	0.9394
31.000	32.000	31.500	2.07867	0.06598952381	1990	0.16911592018	5.597187	0.0302	0.9513
32.000	33.000	32.500	1.76172	0.05420676923	1989	0.10901777366	3.676992	0.0296	0.9620
33.000	34.000	33.500	1.40102	0.04182149254	1988	0.06100364278	2.095619	0.0291	0.9749
34.000	35.000	34.500	0.97248	0.02818782609	1987	0.02599898346	0.908871	0.0286	0.9867
35.000	36.000	35.500	0.42263	0.01190507042	1986	0.00595253521	0.211315	0.0282	1.0000
TOTAL				100.00000					

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2021), the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.94005116818 for 2020 equals one-half 0.64832000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2021 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to December 31. Inasmuch as the overall calculation is centered on December 31, 2021, the accrual for 2021 installations (during the twelve months) represents only one-half of one year, one-half of the year prior to December 31 plus one-half year following December 31. For this reason, the first figure in column 7, for vintage 2021, equals the group annual accrual for 2021 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 18-S0 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the

result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group as of December 31, 2021.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391,	Office Furniture and Equipment	
	Office Furniture	20
	EDP Equipment	5
393,	Stores Equipment	30
394,	Tools, Shop and Garage Equipment	25

395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2021, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2017 through December 31, 2020. The data for the twelve months of 2021 is based on estimated experience. Results of the calculations are shown in Table 5.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each function. There were no exclusions from the 2017 through 2021 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-8 summarize the results of the depreciation study as of December 31, 2021. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2021, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2021. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2021. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2017 through 2021.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2017-2021 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2017-2021, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-8.

DUQUESNE LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	DEPRECIABLE PLANT							
	TRANSMISSION PLANT							
352	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES	65-R3 *	27,704,070.44	9,187,426	18,516,645	888,814	3.21	20.8
	OTHER SMALL STRUCTURES	45-R3	7,611,281.65	1,953,462	5,657,820	182,860	2.40	30.9
	TOTAL ACCOUNT 352		35,315,352.09	11,140,888	24,174,465	1,071,674	3.03	22.6
353	STATION EQUIPMENT	38-S0	488,829,134.66	147,896,593	340,932,541	16,122,157	3.30	21.1
354	TOWERS AND FIXTURES	80-R3	76,589,718.16	34,344,628	42,245,090	902,499	1.18	46.8
355	POLES AND FIXTURES	55-R3	57,016,769.94	16,066,223	40,950,547	1,082,208	1.90	37.8
356	OVERHEAD CONDUCTORS AND DEVICES	65-R3	129,659,388.51	39,896,574	89,762,814	1,974,575	1.52	45.5
357	UNDERGROUND CONDUIT	60-S3	83,002,132.86	33,558,486	49,443,647	1,444,059	1.74	34.2
358	UNDERGROUND CONDUCTORS AND DEVICES	60-R3	150,359,107.67	34,449,376	115,909,732	2,740,408	1.82	42.3
359	ROADS AND TRAILS	60-R4	10,185,993.84	1,536,203	8,649,791	179,838	1.77	48.1
	TOTAL TRANSMISSION PLANT		1,030,957,597.73	318,888,971	712,068,627	25,517,418	2.48	27.9
	DISTRIBUTION PLANT							
361	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES	70-R3 *	40,503,231.12	27,596,037	12,907,193	870,449	2.15	14.8
	OTHER SMALL STRUCTURES	45-R3	30,587,839.75	15,116,326	15,471,514	627,354	2.05	24.7
	TOTAL ACCOUNT 361		71,091,070.87	42,712,363	28,378,707	1,497,803	2.11	18.9
362	STATION EQUIPMENT							
	COMPANY STATIONS	55-R1	484,724,034.91	160,860,709	323,863,326	10,454,411	2.16	31.0
	CUSTOMER HIGH TENSION	45-R0.5	39,377,633.10	16,961,358	22,416,275	998,015	2.53	22.5
	PORTABLE SUBSTATIONS	45-R0.5	5,945,778.07	1,341,110	4,604,668	195,531	3.29	23.5
	TOTAL ACCOUNT 362		530,047,446.08	179,163,177	350,884,269	11,647,957	2.20	30.1
364.11	POLES, TOWERS AND FIXTURES	58-R1	597,387,302.76	183,776,316	413,610,987	12,630,413	2.11	32.7
365.01	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	603,286,069.64	175,283,463	428,002,607	16,162,272	2.68	26.5
366	UNDERGROUND CONDUIT	75-R4	197,042,270.50	51,776,325	145,265,946	2,752,492	1.40	52.8
367	UNDERGROUND CONDUCTORS AND DEVICES	45-R1.5	444,270,399.25	127,613,516	316,656,883	12,152,207	2.74	26.1
368	LINE TRANSFORMERS							
	OVERHEAD	39-S0	283,323,803.95	83,005,943	200,317,861	9,493,381	3.35	21.1
	CONVENTIONAL DISTRIBUTION NETWORK	45-R0.5	82,363,486.38	20,992,901	61,370,585	2,596,004	3.15	23.6
	UNDERGROUND RESIDENTIAL DISTRIBUTION	30-L0	60,916,773.49	16,587,474	44,329,299	2,930,097	4.81	15.1
	TOTAL ACCOUNT 368	40-R1.5	41,932,081.63	11,030,571	30,901,511	1,367,218	3.26	22.6
			468,536,145.45	131,616,889	336,919,256	16,386,700	3.50	20.6
369.2	SERVICES	65-R1.5	111,371,995.28	33,144,726	78,227,270	2,179,865	1.96	35.9
370	METERS AND SMART METERS	18-S0	145,982,960.80	31,973,678	114,009,283	10,962,876	7.51	10.4
373	STREET LIGHTING EQUIPMENT	30-L0	43,886,987.99	25,364,102	18,522,886	1,255,027	2.86	14.8
	TOTAL DISTRIBUTION PLANT		3,212,902,648.62	982,424,555	2,230,478,094	87,627,612	2.73	25.5

DUQUESNE LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
390.1	GENERAL PLANT							
	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES	58-R2 *	159,296,849.66	49,999,341	109,297,509	4,856,963	3.05	22.5
	EV CHARGING STATIONS	10-L3	1,387,500.00	0	1,387,500	166,567	12.00	8.3
	OTHER SMALL STRUCTURES	45-R3	6,509,702.29	1,690,754	4,818,948.00	156,569	2.41	30.8
	TOTAL ACCOUNT 390		167,194,051.95	51,690,095	115,503,957	5,180,099	3.10	22.3
391	OFFICE FURNITURE AND EQUIPMENT							
	OFFICE FURNITURE	20-SQ	5,329,493.05	2,156,500	3,172,993	266,283	5.00	11.9
	E.D.P EQUIPMENT	5-SQ	36,795,193.43	12,210,000	24,585,193	7,360,249	20.00	3.3
	TOTAL ACCOUNT 391		42,124,686.48	14,366,500	27,758,186	7,626,532	18.10	3.6
392	TRANSPORTATION EQUIPMENT							
	STORES EQUIPMENT	30-SQ	63,481,545.88	38,969,342	24,512,204	**		
393	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	1,379,413.56	828,500	550,914	45,966	3.33	12.0
394	LABORATORY EQUIPMENT	20-SQ	28,490,059.14	9,625,000	18,865,059	1,139,222	4.00	16.6
395	POWER OPERATED EQUIPMENT	20-SQ	1,854,277.61	931,500	922,778	92,680	5.00	10.0
396	COMMUNICATION EQUIPMENT	15-SQ	3,694,308.85	1,774,894	1,919,415	**		
397	MISCELLANEOUS EQUIPMENT	20-SQ	71,133,999.57	33,500,000	37,634,000	4,741,288	6.67	7.9
398			230,015.89	193,902	36,114	11,496	5.00	3.1
	TOTAL GENERAL PLANT		379,582,358.93	151,879,734	227,702,626	18,837,283	4.96	12.1
	TOTAL DEPRECIABLE PLANT		4,623,442,605.28	1,453,193,259	3,170,249,347	131,982,313	2.85	24.0
	INTANGIBLE AND NONDEPRECIABLE PLANT							
301	ORGANIZATION		100,275.19					
302	FRANCHISES AND CONSENTS		6,830.09					
303	MISCELLANEOUS INTANGIBLE PLANT		383,996,194.92	220,607,855				
350	LAND AND LAND RIGHTS		15,820,810.60	(6,027)				
360	LAND AND LAND RIGHTS		23,189,758.23					
389	LAND AND LAND RIGHTS		6,144,797.11					
390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS		20,985,509.13	11,260,124				
	TOTAL INTANGIBLE AND NONDEPRECIABLE PLANT		450,244,175.27	231,861,952				
	TOTAL ELECTRIC PLANT		5,073,686,780.55	1,685,055,211				

NOTE: TRANSPORTATION WAS SWITCHED FROM GROUP TO INDIVIDUAL WITH GAIN LOSS.

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ANNUAL ACCRUAL IS CHARGED ON A VEHICLE BY VEHICLE BASIS.

DUQUESNE LIGHT COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2021 OF THE BOOK RESERVE AS OF DECEMBER 31, 2020

DEPRECIABLE PLANT	(1) DEPRECIABLE GROUP	(2) BOOK RESERVE AT BEGINNING OF YEAR +		(3) ANNUAL ACCRUALS	(4) AMORTIZATION OF NET SALVAGE +		(5) RETIREMENTS	(6) GROSS SALVAGE	(7) COST OF REMOVAL	(8) MISCELLANEOUS DEBITS AND CREDITS	(9) BOOK RESERVE AT END OF YEAR	(10) BOOK RESERVE AS A PERCENT OF ORIGINAL COST
		(2)	(2)		(4)	(4)						
DEPRECIABLE PLANT												
TRANSMISSION PLANT												
352	STRUCTURES AND IMPROVEMENTS	10,163,660		975,139	36,898		17,029	243	18,023		11,140,888	31.55
353	STATION EQUIPMENT	141,953,715		14,794,479	797,949		7,614,505	125,729	2,160,774		147,896,593	30.26
354	TOWERS AND FIXTURES	34,496,411		905,798	8,663		1,033,908		32,636		34,344,628	44.84
355	POLES AND FIXTURES	14,950,006		1,114,898	1,319		235,576		481,564		16,066,223	28.18
356	OVERHEAD CONDUCTORS AND DEVICES	38,403,704		2,086,701	102,643						39,896,574	30.77
357	UNDERGROUND CONDUIT	32,074,761		1,433,695	50,030						33,558,486	40.43
358	UNDERGROUND CONDUCTORS AND DEVICES	31,721,229		2,728,147							34,449,376	22.91
359	ROADS AND TRAILS	1,355,911		180,292							1,536,203	15.08
	TOTAL TRANSMISSION PLANT	305,119,396		24,219,149	997,402		8,900,617	146,638	2,692,997	0	318,888,971	
DISTRIBUTION PLANT												
361	STRUCTURES AND IMPROVEMENTS	41,357,320		1,499,427	25,473		98,315	9	71,551		42,712,363	60.08
362	STATION EQUIPMENT	175,564,193		11,072,872	1,078,842		5,408,321	24,877	3,169,285		179,163,177	33.80
364.11	POLES, TOWERS AND FIXTURES	167,483,743		13,253,478	2,724,708		8,062,540	904,716	3,569,697		183,776,316	37.86
365.01	OVERHEAD CONDUCTORS AND DEVICES	52,161,554		2,370,810	828,952		2,751,252	1,705,044	2,717,813		175,283,463	34.32
366	UNDERGROUND CONDUIT	118,211,054		12,338,017	1,104		2,964,358	285,176	291,068		131,616,889	26.28
367	UNDERGROUND CONDUCTORS AND DEVICES	125,297,298		15,583,995	60,244		9,133,960	536,138	567,578		140,516,516	28.72
368	LINE TRANSFORMERS	39,908,186		1,786,553	530,637		2,550,842	998,771	1,659,853		42,847,469	28.09
369.2	SERVICES	20,517,531		11,654,869	64,817		278,075		1,221		31,973,678	21.90
370.1	METERS AND SMART METERS	14,905		852							15,757	-
370.1	METERS - COMMUNICATION EQUIPMENT	24,870,208		1,254,804	46,850		775,341		32,419		25,364,102	57.79
373	STREET LIGHTING EQUIPMENT											
	TOTAL DISTRIBUTION PLANT	941,099,477		86,861,754	6,566,852		37,273,378	4,454,731	19,284,881	0	982,424,555	
GENERAL PLANT												
390.1	STRUCTURES AND IMPROVEMENTS	47,308,645		4,302,115	79,335						51,690,095	31.17
390.15	STRUCTURES AND IMPROVEMENTS - EV CHARGING STATIONS	0									0	-
391.1	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE	2,530,434		261,980			590,991			(44,823)	2,156,500	36.42
391.2	OFFICE FURNITURE AND EQUIPMENT - E.D.P. EQUIPMENT	13,081,629		5,612,177			6,431,370			(52,436)	12,210,000	38.04
392	TRANSPORTATION EQUIPMENT	39,147,979		3,897,521	(207,872)		4,157,972	266,027	(23,659)		38,969,342	61.39
393	STORES EQUIPMENT	821,084		49,201			34,116			(7,669)	828,500	60.06
394	TOOLS, SHOP AND GARAGE EQUIPMENT	8,828,926		1,126,457			445,182			114,798	9,625,000	33.78
395	LABORATORY EQUIPMENT	885,240		93,389			41,197			(5,912)	931,500	50.24
396	POWER OPERATED EQUIPMENT	1,618,216		159,225	(2,547)		6,528,201		68		1,774,894	48.04
397	COMMUNICATION EQUIPMENT	35,237,700		4,678,951	49					111,569	33,500,000	47.09
398	MISCELLANEOUS EQUIPMENT	181,979		13,019						(1,096)	193,902	84.30
	TOTAL GENERAL PLANT	149,641,834		20,193,915	(131,035)		18,229,029	266,027	(23,591)	114,432	151,879,734	
	TOTAL DEPRECIABLE PLANT	1,395,860,706		131,274,818	7,433,219		64,403,025	4,867,396	21,954,287	114,432	1,453,193,259	
INTANGIBLE PLANT AND NONDEPRECIABLE PLANT												
303	MISCELLANEOUS INTANGIBLE PLANT	197,011,331		60,332,282	(6,027)		36,735,758				220,607,855	57.45
350	LAND AND LAND RIGHTS	0									(6,027)	(0.04)
390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	10,247,089		1,010,644	2,381						11,260,124	53.66
	TOTAL INTANGIBLE PLANT AND NONDEPRECIABLE PLANT	207,258,430		61,342,926	(3,646)		36,735,758	0	0	0	231,861,952	
	TOTAL ELECTRIC PLANT	1,603,119,136		192,617,744	7,429,573		101,136,783	4,867,396	21,954,287	114,432	1,685,055,211	

DUQUESNE LIGHT COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF DECEMBER 31, 2020 (2)	ORIGINAL COST AS OF DECEMBER 31, 2021 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
DEPRECIABLE PLANT				
TRANSMISSION PLANT				
352	33,108,914.80	35,315,352.09	2.85	975,139
353	432,945,260.42	488,829,134.66	3.21	14,794,479
354	78,247,471.86	76,589,718.16	1.17	905,798
355	59,118,433.72	57,016,769.94	1.92	1,114,898
356	139,592,330.45	129,659,388.51	1.55	2,086,701
357	80,848,762.42	83,002,132.86	1.75	1,433,695
358	147,799,020.67	150,359,107.67	1.83	2,728,147
359	10,185,993.84	10,185,993.84	1.77	180,292
TOTAL TRANSMISSION PLANT	981,846,188.18	1,030,957,597.73		24,219,149
DISTRIBUTION PLANT				
361	70,294,440.29	71,091,070.87	2.12	1,499,427
362	504,800,449.89	530,047,446.08	2.14	11,072,872
364.11	596,619,726.70	597,387,302.76	2.22	13,253,478
365.01	576,572,530.74	603,286,069.64	2.72	16,046,077
366	146,553,442.72	197,042,270.50	1.38	2,370,810
367	437,016,513.61	444,270,399.25	2.80	12,338,017
368	432,109,288.16	468,536,145.45	3.46	15,583,995
369.2	102,586,465.67	111,371,995.28	1.67	1,786,553
370	142,503,898.82	145,982,960.80	8.08	11,654,869
370.1	19,872.70	0.00	8.57	852
373	43,252,189.92	43,886,987.99	2.88	1,254,804
TOTAL DISTRIBUTION PLANT	3,052,328,819.22	3,212,902,648.62		86,861,754
GENERAL PLANT				
390.1	143,698,136.61	165,806,551.95	2.78	4,302,115
390.15	0.00	1,387,500.00	0.00	0
391.1	6,413,982.66	5,329,493.05	4.46	261,880
391.2	25,355,163.33	36,795,193.43	18.06	5,612,177
392	66,957,577.65	63,481,545.88	*	3,897,521
393	1,620,656.40	1,379,413.56	3.28	49,201
394	27,832,805.92	28,490,059.14	4.00	1,126,457
395	1,895,474.48	1,854,277.61	4.98	93,369
396	3,582,340.38	3,694,308.85	*	159,225
397	74,175,048.89	71,133,999.57	6.44	4,678,951
398	230,016.10	230,015.89	5.66	13,019
TOTAL GENERAL PLANT	351,761,202.42	379,582,358.93		20,193,915
TOTAL DEPRECIABLE PLANT	4,385,936,209.82	4,623,442,605.28		131,274,818

* ANNUAL ACCRUAL IS CHARGED ON A VEHICLE BY VEHICLE BASIS.

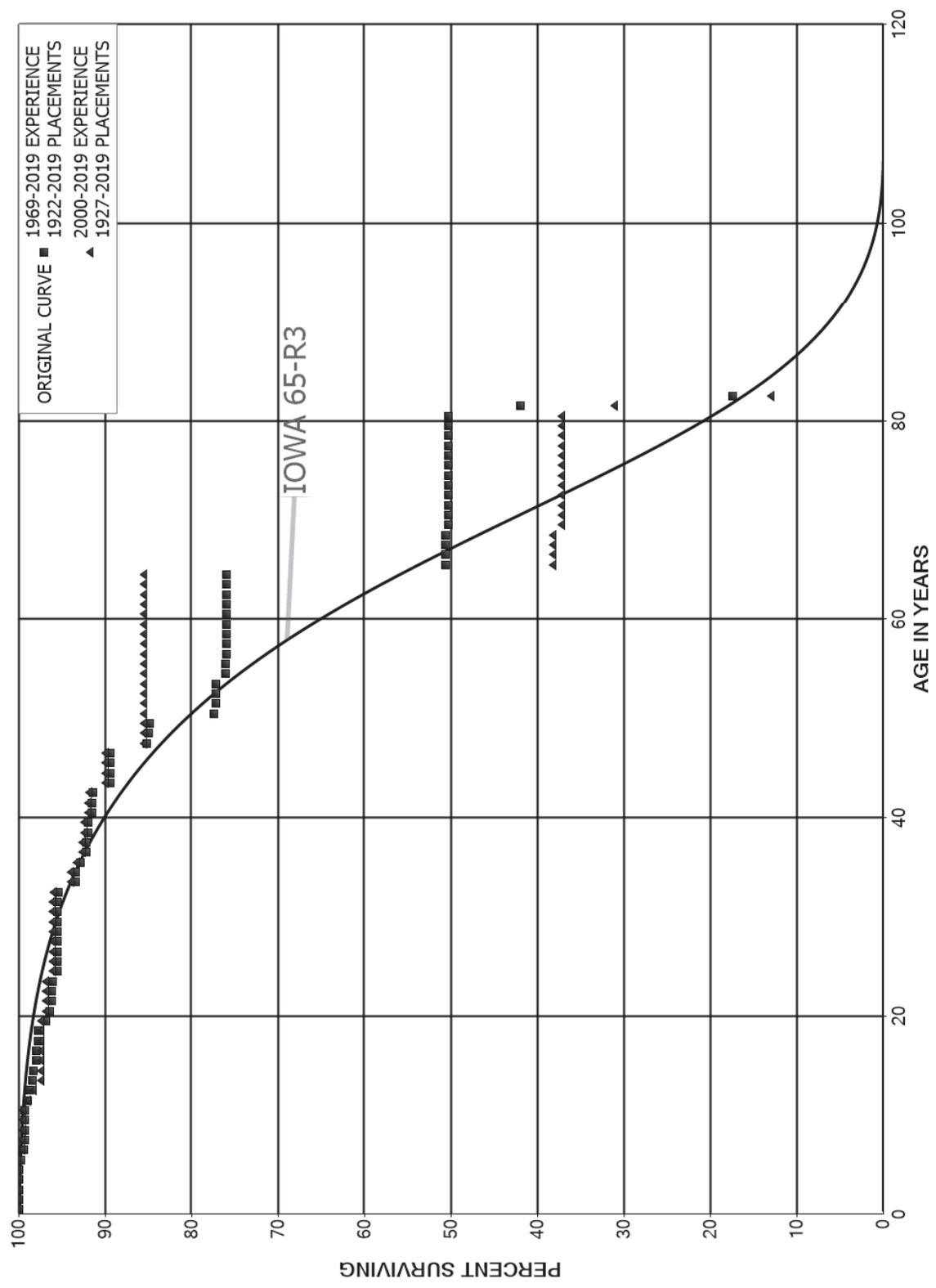
DUQUESNE LIGHT COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
350	(1,137)	29,000									30,137	6,027
352	58,444	1,524	1,621				41,010	992	18,023	243	(116,338)	(23,268)
353	678,911	60,109	934,401	2,000	580,806		897,620	8,206	2,160,774	125,729	(5,056,468)	(1,011,294)
354					38,063		4,470		32,636		(70,699)	(14,140)
355	45,487	23,012	1,038		196,953		229,134		481,564	20,666	(5,507)	(1,101)
356	197,758	194,412	44,180								(953,641)	(190,728)
358											(3,346)	(669)
361	14,089				65,631		32,485		71,551	9	0	0
362	1,075,470	28,425	652,537	6,717	1,470,387		1,399,570		3,169,285	24,877	(183,746)	(36,749)
364.11	3,135,095	893,247	4,527,344	677,169	3,970,077	1,038,461	4,245,098	860,073	3,569,697	904,716	(7,707,231)	(1,541,446)
365.01	1,121,162	597,641	1,400,700	1,949,545	2,512,802	1,589,501	2,379,647	1,336,981	2,717,813	1,705,044	(15,073,644)	(3,014,729)
366	31,924	1,483	43,444		65,141		62,810		291,068	285,176	(2,953,412)	(590,682)
367	547,037	498,352	1,016,493	2,259,048	1,565,026	644,736	1,589,411	874,677	567,578	536,138	(207,727)	(41,545)
368	1,077,401	1,095,428	1,180,119	756,448	1,633,373	600,741	1,618,215	457,751	1,659,853	998,771	(472,594)	(94,519)
369.2	1,442,930		1,401,664		1,377,092		1,004,738		7,204,396		(3,259,821)	(651,964)
370	2,008		277,983		5,318		491		1,221		(12,430,819)	(2,486,164)
373	37,052		39,296		43,204		18,579		32,419		(287,021)	(57,404)
390.1	60,454				8,467		28,868				(170,550)	(34,110)
390.2					11,905						(97,789)	(19,558)
392	(42,884)	128,075	(86,300)	25,053	(30,370)	137,295	74,668	273,931	(23,659)	266,027	(11,905)	(2,381)
396							4,773	17,510			938,926	187,785
397							245		68		12,737	2,547
TOTAL	9,481,201	3,550,707	11,434,519	5,675,979	13,475,810	4,010,734	13,669,893	3,830,123	21,954,287	4,867,396	(48,080,771)	(9,616,155)

PART VI. SERVICE LIFE STATISTICS

DUQUESNE LIGHT COMPANY
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2019

EXPERIENCE BAND 1969-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,486,562		0.0000	1.0000	100.00
0.5	33,825,101		0.0000	1.0000	100.00
1.5	30,693,303		0.0000	1.0000	100.00
2.5	29,344,276		0.0000	1.0000	100.00
3.5	20,868,937		0.0000	1.0000	100.00
4.5	20,888,784	57,620	0.0028	0.9972	100.00
5.5	20,807,502	79,403	0.0038	0.9962	99.72
6.5	20,911,306	1,047	0.0001	0.9999	99.34
7.5	20,760,595	5,436	0.0003	0.9997	99.34
8.5	18,308,000		0.0000	1.0000	99.31
9.5	10,260,018		0.0000	1.0000	99.31
10.5	7,138,479	26,578	0.0037	0.9963	99.31
11.5	7,115,923	16,920	0.0024	0.9976	98.94
12.5	6,996,878	22,826	0.0033	0.9967	98.71
13.5	6,893,796	10,782	0.0016	0.9984	98.39
14.5	6,678,079	15,312	0.0023	0.9977	98.23
15.5	6,695,437	3,053	0.0005	0.9995	98.01
16.5	6,611,547	14,104	0.0021	0.9979	97.96
17.5	6,591,498		0.0000	1.0000	97.75
18.5	6,571,651	61,800	0.0094	0.9906	97.75
19.5	6,511,860	26,912	0.0041	0.9959	96.83
20.5	6,413,182	13,842	0.0022	0.9978	96.43
21.5	6,297,053		0.0000	1.0000	96.23
22.5	6,201,249	8,665	0.0014	0.9986	96.23
23.5	6,046,222	33,422	0.0055	0.9945	96.09
24.5	5,978,029	3,253	0.0005	0.9995	95.56
25.5	5,031,617	1,991	0.0004	0.9996	95.51
26.5	5,007,408		0.0000	1.0000	95.47
27.5	4,750,403		0.0000	1.0000	95.47
28.5	4,698,661		0.0000	1.0000	95.47
29.5	4,666,329		0.0000	1.0000	95.47
30.5	4,713,091		0.0000	1.0000	95.47
31.5	4,723,599	3,783	0.0008	0.9992	95.47
32.5	4,708,780	97,253	0.0207	0.9793	95.39
33.5	4,597,260		0.0000	1.0000	93.42
34.5	4,596,577	29,223	0.0064	0.9936	93.42
35.5	4,510,934	34,129	0.0076	0.9924	92.83
36.5	4,475,768		0.0000	1.0000	92.13
37.5	4,475,768	7,843	0.0018	0.9982	92.13
38.5	4,220,340		0.0000	1.0000	91.97

DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,288,013	17,446	0.0053	0.9947	91.97
40.5	2,428,665		0.0000	1.0000	91.48
41.5	2,444,467	2,324	0.0010	0.9990	91.48
42.5	2,456,992	52,670	0.0214	0.9786	91.39
43.5	1,697,770		0.0000	1.0000	89.43
44.5	951,385		0.0000	1.0000	89.43
45.5	952,543		0.0000	1.0000	89.43
46.5	936,852	44,244	0.0472	0.9528	89.43
47.5	865,705	2,195	0.0025	0.9975	85.21
48.5	863,510	1,601	0.0019	0.9981	84.99
49.5	208,471	18,241	0.0875	0.9125	84.83
50.5	83,811	313	0.0037	0.9963	77.41
51.5	78,578		0.0000	1.0000	77.12
52.5	71,372		0.0000	1.0000	77.12
53.5	71,372	948	0.0133	0.9867	77.12
54.5	70,424		0.0000	1.0000	76.10
55.5	76,627	141	0.0018	0.9982	76.10
56.5	76,485		0.0000	1.0000	75.96
57.5	76,485		0.0000	1.0000	75.96
58.5	76,560		0.0000	1.0000	75.96
59.5	76,560		0.0000	1.0000	75.96
60.5	76,565		0.0000	1.0000	75.96
61.5	67,900		0.0000	1.0000	75.96
62.5	67,645		0.0000	1.0000	75.96
63.5	67,645		0.0000	1.0000	75.96
64.5	44,759	14,964	0.3343	0.6657	75.96
65.5	29,795		0.0000	1.0000	50.56
66.5	21,583		0.0000	1.0000	50.56
67.5	21,583	0	0.0000	1.0000	50.56
68.5	21,583	99	0.0046	0.9954	50.56
69.5	19,208		0.0000	1.0000	50.33
70.5	19,208		0.0000	1.0000	50.33
71.5	19,208		0.0000	1.0000	50.33
72.5	19,421		0.0000	1.0000	50.33
73.5	20,153		0.0000	1.0000	50.33
74.5	20,153		0.0000	1.0000	50.33
75.5	26,590		0.0000	1.0000	50.33
76.5	26,590		0.0000	1.0000	50.33
77.5	25,121		0.0000	1.0000	50.33
78.5	25,121		0.0000	1.0000	50.33

DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019			EXPERIENCE BAND 1969-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,121		0.0000	1.0000	50.33
80.5	25,121	4,205	0.1674	0.8326	50.33
81.5	20,916	12,239	0.5851	0.4149	41.91
82.5	8,677		0.0000	1.0000	17.38
83.5	8,677		0.0000	1.0000	17.38
84.5	8,677	3,165	0.3648	0.6352	17.38
85.5	5,512		0.0000	1.0000	11.04
86.5	5,512		0.0000	1.0000	11.04
87.5	5,512		0.0000	1.0000	11.04
88.5	5,512		0.0000	1.0000	11.04
89.5	2,240		0.0000	1.0000	11.04
90.5	2,240		0.0000	1.0000	11.04
91.5	2,240		0.0000	1.0000	11.04
92.5					11.04

DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,019,325		0.0000	1.0000	100.00
0.5	27,479,401		0.0000	1.0000	100.00
1.5	24,465,601		0.0000	1.0000	100.00
2.5	23,194,184		0.0000	1.0000	100.00
3.5	14,846,296		0.0000	1.0000	100.00
4.5	14,928,145		0.0000	1.0000	100.00
5.5	15,129,964	79,403	0.0052	0.9948	100.00
6.5	15,252,013		0.0000	1.0000	99.48
7.5	16,146,912	5,436	0.0003	0.9997	99.48
8.5	13,743,511		0.0000	1.0000	99.44
9.5	5,695,529		0.0000	1.0000	99.44
10.5	2,563,001	15,688	0.0061	0.9939	99.44
11.5	2,551,092	16,696	0.0065	0.9935	98.83
12.5	2,442,054	22,826	0.0093	0.9907	98.19
13.5	2,356,702		0.0000	1.0000	97.27
14.5	2,152,415		0.0000	1.0000	97.27
15.5	2,235,397		0.0000	1.0000	97.27
16.5	2,157,433		0.0000	1.0000	97.27
17.5	2,151,488		0.0000	1.0000	97.27
18.5	2,412,253		0.0000	1.0000	97.27
19.5	3,257,622	20,003	0.0061	0.9939	97.27
20.5	3,982,605		0.0000	1.0000	96.67
21.5	3,880,319		0.0000	1.0000	96.67
22.5	3,790,264		0.0000	1.0000	96.67
23.5	4,418,334	33,422	0.0076	0.9924	96.67
24.5	5,104,651		0.0000	1.0000	95.94
25.5	4,161,493	1,991	0.0005	0.9995	95.94
26.5	4,151,687		0.0000	1.0000	95.89
27.5	3,894,682		0.0000	1.0000	95.89
28.5	3,842,776		0.0000	1.0000	95.89
29.5	4,488,109		0.0000	1.0000	95.89
30.5	4,648,228		0.0000	1.0000	95.89
31.5	4,663,407	3,783	0.0008	0.9992	95.89
32.5	4,655,430	97,253	0.0209	0.9791	95.82
33.5	4,543,910		0.0000	1.0000	93.81
34.5	4,543,227	29,223	0.0064	0.9936	93.81
35.5	4,457,583	34,059	0.0076	0.9924	93.21
36.5	4,422,487		0.0000	1.0000	92.50
37.5	4,422,487	7,843	0.0018	0.9982	92.50
38.5	4,167,059		0.0000	1.0000	92.33

DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,234,732	17,446	0.0054	0.9946	92.33
40.5	2,364,856		0.0000	1.0000	91.84
41.5	2,375,845	2,324	0.0010	0.9990	91.84
42.5	2,370,372	48,330	0.0204	0.9796	91.75
43.5	1,615,490		0.0000	1.0000	89.88
44.5	890,833		0.0000	1.0000	89.88
45.5	891,991		0.0000	1.0000	89.88
46.5	883,148	44,244	0.0501	0.9499	89.88
47.5	812,001		0.0000	1.0000	85.37
48.5	812,001		0.0000	1.0000	85.37
49.5	158,563		0.0000	1.0000	85.37
50.5	52,144		0.0000	1.0000	85.37
51.5	47,224		0.0000	1.0000	85.37
52.5	40,018		0.0000	1.0000	85.37
53.5	40,018		0.0000	1.0000	85.37
54.5	51,055		0.0000	1.0000	85.37
55.5	57,258		0.0000	1.0000	85.37
56.5	57,258		0.0000	1.0000	85.37
57.5	58,652		0.0000	1.0000	85.37
58.5	58,727		0.0000	1.0000	85.37
59.5	58,820		0.0000	1.0000	85.37
60.5	58,825		0.0000	1.0000	85.37
61.5	50,161		0.0000	1.0000	85.37
62.5	49,905		0.0000	1.0000	85.37
63.5	49,905		0.0000	1.0000	85.37
64.5	27,020	14,964	0.5538	0.4462	85.37
65.5	12,056		0.0000	1.0000	38.09
66.5	3,843		0.0000	1.0000	38.09
67.5	3,843	0	0.0000	1.0000	38.09
68.5	3,843	99	0.0257	0.9743	38.09
69.5	1,469		0.0000	1.0000	37.11
70.5	1,469		0.0000	1.0000	37.11
71.5	5,461		0.0000	1.0000	37.11
72.5	19,421		0.0000	1.0000	37.11
73.5	20,153		0.0000	1.0000	37.11
74.5	20,153		0.0000	1.0000	37.11
75.5	26,590		0.0000	1.0000	37.11
76.5	26,590		0.0000	1.0000	37.11
77.5	25,121		0.0000	1.0000	37.11
78.5	25,121		0.0000	1.0000	37.11

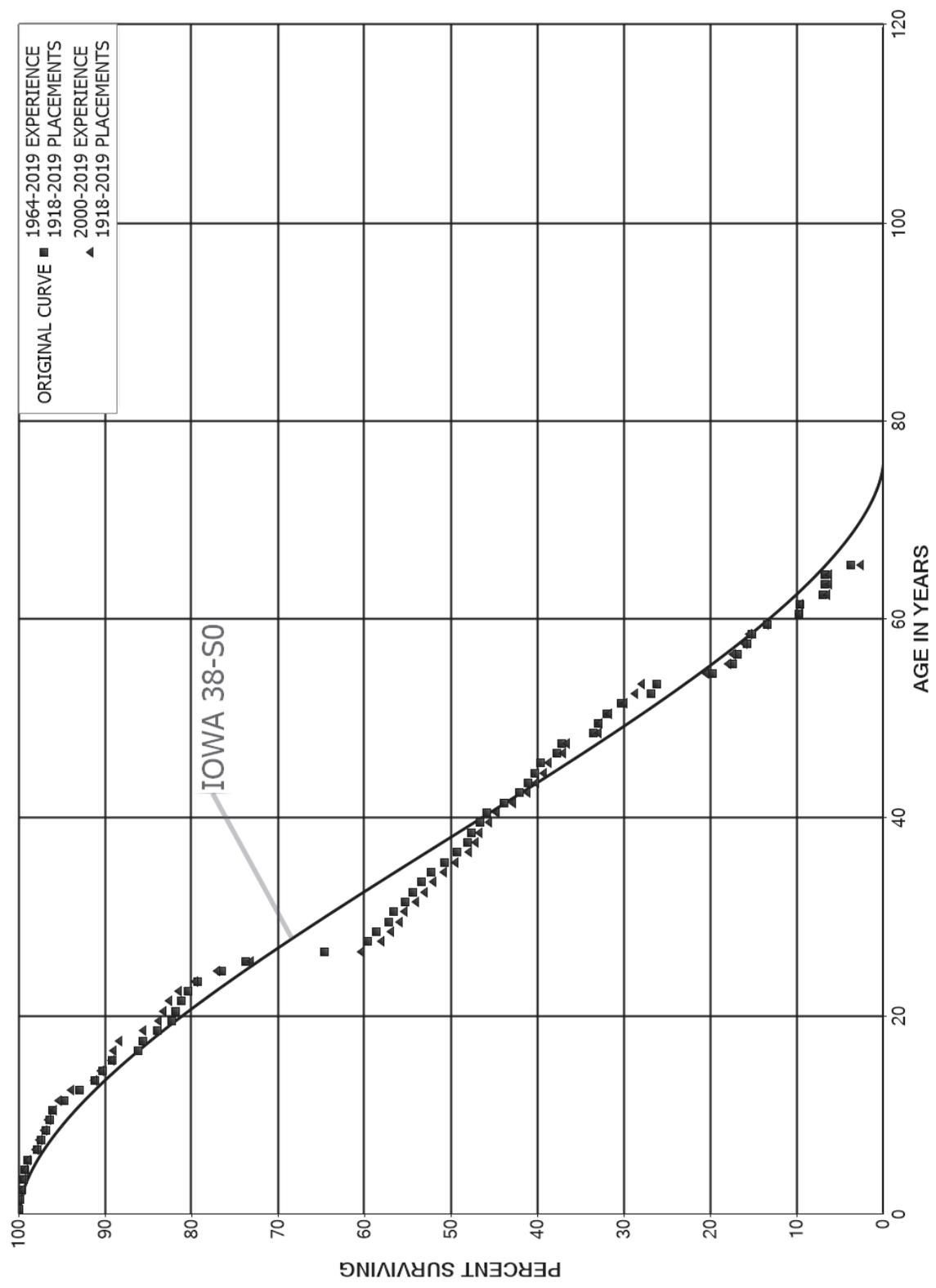
DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,121		0.0000	1.0000	37.11
80.5	25,121	4,205	0.1674	0.8326	37.11
81.5	20,916	12,239	0.5851	0.4149	30.90
82.5	8,677		0.0000	1.0000	12.82
83.5	8,677		0.0000	1.0000	12.82
84.5	8,677	3,165	0.3648	0.6352	12.82
85.5	5,512		0.0000	1.0000	8.14
86.5	5,512		0.0000	1.0000	8.14
87.5	5,512		0.0000	1.0000	8.14
88.5	5,512		0.0000	1.0000	8.14
89.5	2,240		0.0000	1.0000	8.14
90.5	2,240		0.0000	1.0000	8.14
91.5	2,240		0.0000	1.0000	8.14
92.5					8.14

DUQUESNE LIGHT COMPANY
 ACCOUNT 353 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	424,497,047	316,480	0.0007	0.9993	100.00
0.5	413,100,404	403,696	0.0010	0.9990	99.93
1.5	403,261,378	1,015,080	0.0025	0.9975	99.83
2.5	402,385,614	594,338	0.0015	0.9985	99.58
3.5	372,713,018	682,183	0.0018	0.9982	99.43
4.5	350,114,494	1,257,122	0.0036	0.9964	99.25
5.5	330,047,572	3,611,700	0.0109	0.9891	98.89
6.5	311,445,926	1,374,824	0.0044	0.9956	97.81
7.5	268,553,125	1,458,060	0.0054	0.9946	97.38
8.5	241,080,233	1,092,557	0.0045	0.9955	96.85
9.5	199,870,717	812,827	0.0041	0.9959	96.41
10.5	173,293,823	2,254,055	0.0130	0.9870	96.02
11.5	168,533,197	3,188,904	0.0189	0.9811	94.77
12.5	145,072,601	2,829,106	0.0195	0.9805	92.98
13.5	118,538,362	1,081,055	0.0091	0.9909	91.16
14.5	112,074,842	1,429,281	0.0128	0.9872	90.33
15.5	110,879,658	3,720,058	0.0336	0.9664	89.18
16.5	105,905,790	739,518	0.0070	0.9930	86.19
17.5	103,648,047	1,975,994	0.0191	0.9809	85.59
18.5	101,932,698	1,991,056	0.0195	0.9805	83.95
19.5	99,713,654	555,019	0.0056	0.9944	82.31
20.5	97,423,764	775,352	0.0080	0.9920	81.86
21.5	97,417,325	938,095	0.0096	0.9904	81.20
22.5	89,921,852	1,286,660	0.0143	0.9857	80.42
23.5	90,202,773	3,187,648	0.0353	0.9647	79.27
24.5	87,806,053	3,116,000	0.0355	0.9645	76.47
25.5	83,102,870	10,248,320	0.1233	0.8767	73.76
26.5	82,748,847	6,446,395	0.0779	0.9221	64.66
27.5	74,838,207	1,323,717	0.0177	0.9823	59.62
28.5	73,317,168	1,800,112	0.0246	0.9754	58.57
29.5	71,120,582	675,820	0.0095	0.9905	57.13
30.5	70,737,547	1,619,695	0.0229	0.9771	56.59
31.5	68,336,734	1,113,707	0.0163	0.9837	55.29
32.5	66,077,964	1,175,098	0.0178	0.9822	54.39
33.5	68,503,176	1,428,784	0.0209	0.9791	53.42
34.5	66,458,328	2,033,991	0.0306	0.9694	52.31
35.5	61,082,084	1,702,149	0.0279	0.9721	50.71
36.5	60,051,560	1,502,164	0.0250	0.9750	49.30
37.5	54,535,147	455,290	0.0083	0.9917	48.06
38.5	53,582,191	1,132,355	0.0211	0.9789	47.66

DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,153,550	938,066	0.0187	0.9813	46.65
40.5	42,911,732	1,838,337	0.0428	0.9572	45.78
41.5	40,622,633	1,655,914	0.0408	0.9592	43.82
42.5	37,934,276	879,129	0.0232	0.9768	42.03
43.5	31,754,414	640,341	0.0202	0.9798	41.06
44.5	27,306,445	438,595	0.0161	0.9839	40.23
45.5	25,868,723	1,210,779	0.0468	0.9532	39.59
46.5	23,924,132	341,079	0.0143	0.9857	37.73
47.5	18,716,617	1,862,550	0.0995	0.9005	37.19
48.5	17,094,869	252,710	0.0148	0.9852	33.49
49.5	9,830,701	308,806	0.0314	0.9686	33.00
50.5	7,898,108	404,536	0.0512	0.9488	31.96
51.5	7,424,735	858,763	0.1157	0.8843	30.32
52.5	5,481,718	122,671	0.0224	0.9776	26.82
53.5	5,198,743	1,284,858	0.2471	0.7529	26.22
54.5	3,893,852	460,720	0.1183	0.8817	19.74
55.5	3,559,154	112,606	0.0316	0.9684	17.40
56.5	3,432,823	234,866	0.0684	0.9316	16.85
57.5	3,220,907	116,860	0.0363	0.9637	15.70
58.5	3,005,928	336,395	0.1119	0.8881	15.13
59.5	2,642,494	731,947	0.2770	0.7230	13.44
60.5	1,857,049	16,952	0.0091	0.9909	9.71
61.5	1,799,112	506,063	0.2813	0.7187	9.63
62.5	1,182,779	24,461	0.0207	0.9793	6.92
63.5	1,073,999	1,049	0.0010	0.9990	6.78
64.5	990,024	449,167	0.4537	0.5463	6.77
65.5	524,560	1,454	0.0028	0.9972	3.70
66.5	423,459	16,961	0.0401	0.9599	3.69
67.5	589,404	64,492	0.1094	0.8906	3.54
68.5	523,397	3,848	0.0074	0.9926	3.15
69.5	519,929	6,117	0.0118	0.9882	3.13
70.5	508,933	2,321	0.0046	0.9954	3.09
71.5	471,372	795	0.0017	0.9983	3.08
72.5	472,895	1,593	0.0034	0.9966	3.07
73.5	483,970	188	0.0004	0.9996	3.06
74.5	484,062	4,152	0.0086	0.9914	3.06
75.5	506,552	932	0.0018	0.9982	3.04
76.5	518,087	624	0.0012	0.9988	3.03
77.5	541,282	885	0.0016	0.9984	3.03
78.5	565,476	5,710	0.0101	0.9899	3.02

DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	588,948	7,715	0.0131	0.9869	2.99
80.5	590,173	19,275	0.0327	0.9673	2.95
81.5	386,561	13,586	0.0351	0.9649	2.86
82.5	372,975	37,994	0.1019	0.8981	2.75
83.5	373,911	245,874	0.6576	0.3424	2.47
84.5	141,372	32,722	0.2315	0.7685	0.85
85.5	200,017	5,619	0.0281	0.9719	0.65
86.5	194,354	393	0.0020	0.9980	0.63
87.5	194,054		0.0000	1.0000	0.63
88.5	194,054		0.0000	1.0000	0.63
89.5	185,418		0.0000	1.0000	0.63
90.5	176,022	12,040	0.0684	0.9316	0.63
91.5	154,538	83,511	0.5404	0.4596	0.59
92.5	61,220	422	0.0069	0.9931	0.27
93.5	54,133		0.0000	1.0000	0.27
94.5	53,870		0.0000	1.0000	0.27
95.5	53,792		0.0000	1.0000	0.27
96.5	53,792	238	0.0044	0.9956	0.27
97.5	14,550	238	0.0164	0.9836	0.27
98.5	976		0.0000	1.0000	0.26
99.5					0.26

DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	321,592,793	105,989	0.0003	0.9997	100.00
0.5	312,689,003	281,209	0.0009	0.9991	99.97
1.5	303,105,394	964,726	0.0032	0.9968	99.88
2.5	310,542,298	504,070	0.0016	0.9984	99.56
3.5	286,189,010	621,564	0.0022	0.9978	99.40
4.5	265,386,529	1,048,731	0.0040	0.9960	99.18
5.5	245,075,972	2,119,643	0.0086	0.9914	98.79
6.5	228,413,101	1,043,489	0.0046	0.9954	97.94
7.5	192,706,638	995,405	0.0052	0.9948	97.49
8.5	166,496,072	908,574	0.0055	0.9945	96.98
9.5	125,465,301	774,147	0.0062	0.9938	96.46
10.5	101,303,279	655,999	0.0065	0.9935	95.86
11.5	99,170,980	1,458,382	0.0147	0.9853	95.24
12.5	82,032,407	2,335,738	0.0285	0.9715	93.84
13.5	57,863,515	481,403	0.0083	0.9917	91.17
14.5	53,468,480	704,666	0.0132	0.9868	90.41
15.5	57,315,102	144,917	0.0025	0.9975	89.22
16.5	56,798,411	436,000	0.0077	0.9923	88.99
17.5	55,658,980	1,773,962	0.0319	0.9681	88.31
18.5	57,006,029	1,168,656	0.0205	0.9795	85.49
19.5	56,463,584	361,312	0.0064	0.9936	83.74
20.5	55,835,394	462,481	0.0083	0.9917	83.21
21.5	55,964,819	755,828	0.0135	0.9865	82.52
22.5	49,504,025	1,163,123	0.0235	0.9765	81.40
23.5	56,818,131	1,822,551	0.0321	0.9679	79.49
24.5	60,994,252	3,058,125	0.0501	0.9499	76.94
25.5	58,381,182	10,239,775	0.1754	0.8246	73.08
26.5	58,705,250	2,277,186	0.0388	0.9612	60.26
27.5	54,949,937	1,056,838	0.0192	0.9808	57.93
28.5	54,098,141	939,316	0.0174	0.9826	56.81
29.5	61,443,337	615,732	0.0100	0.9900	55.83
30.5	63,455,890	1,571,217	0.0248	0.9752	55.27
31.5	61,102,156	1,102,335	0.0180	0.9820	53.90
32.5	60,529,897	1,163,889	0.0192	0.9808	52.93
33.5	63,022,577	1,378,154	0.0219	0.9781	51.91
34.5	61,025,396	1,711,172	0.0280	0.9720	50.77
35.5	55,733,925	1,659,553	0.0298	0.9702	49.35
36.5	53,747,949	917,232	0.0171	0.9829	47.88
37.5	48,679,272	433,434	0.0089	0.9911	47.06
38.5	47,711,817	1,115,715	0.0234	0.9766	46.64

DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

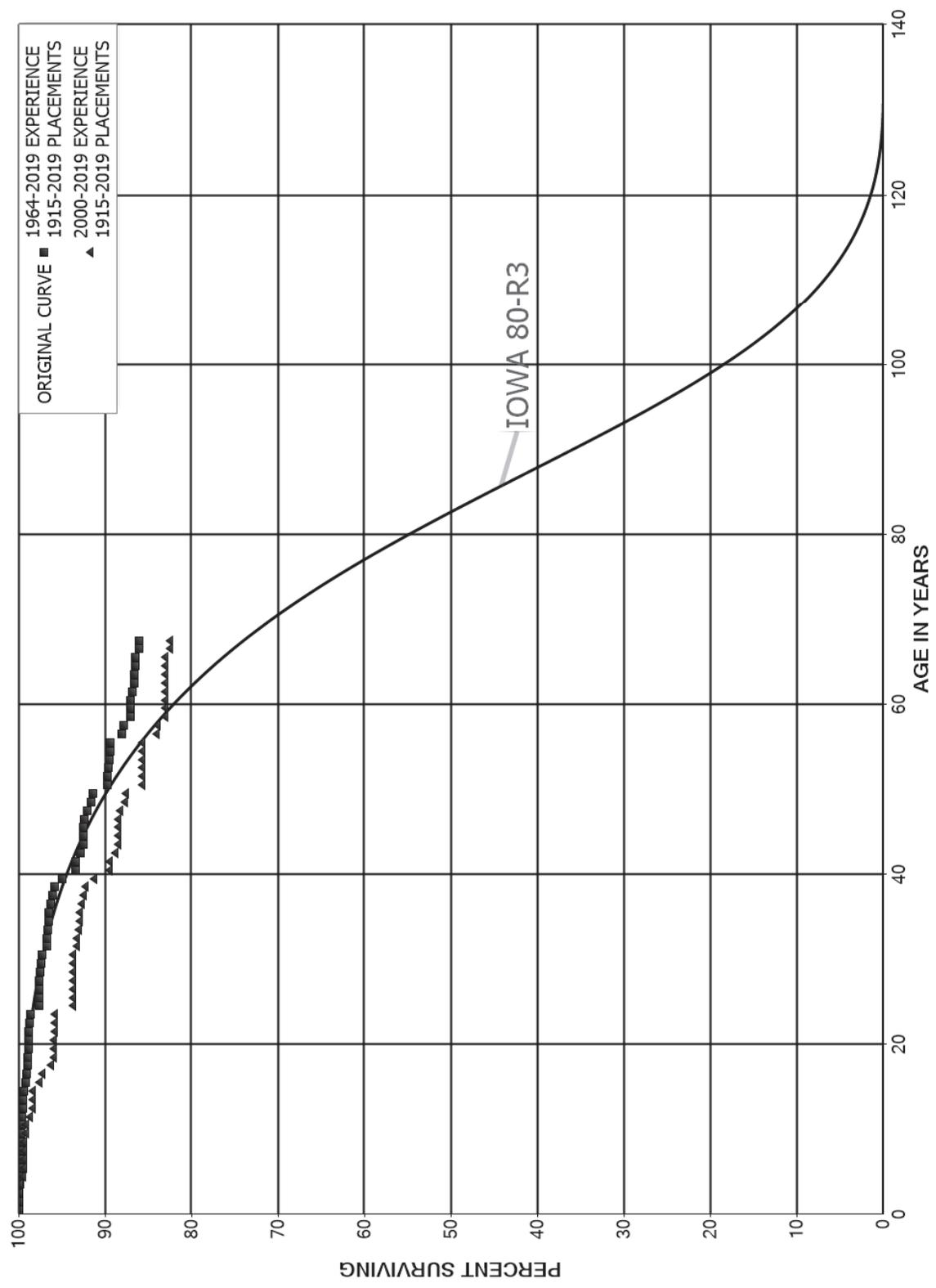
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	44,629,229	912,555	0.0204	0.9796	45.55
40.5	37,486,920	1,577,491	0.0421	0.9579	44.62
41.5	35,219,007	1,350,416	0.0383	0.9617	42.74
42.5	32,784,246	821,608	0.0251	0.9749	41.10
43.5	27,568,489	608,291	0.0221	0.9779	40.07
44.5	23,643,909	354,471	0.0150	0.9850	39.19
45.5	22,437,104	944,038	0.0421	0.9579	38.60
46.5	21,112,858	244,368	0.0116	0.9884	36.98
47.5	16,052,836	1,636,429	0.1019	0.8981	36.55
48.5	14,941,601	66,838	0.0045	0.9955	32.82
49.5	8,026,429	262,787	0.0327	0.9673	32.68
50.5	6,168,803	344,510	0.0558	0.9442	31.61
51.5	5,787,180	229,835	0.0397	0.9603	29.84
52.5	4,473,549	120,140	0.0269	0.9731	28.66
53.5	4,193,105	1,128,036	0.2690	0.7310	27.89
54.5	3,441,999	434,162	0.1261	0.8739	20.39
55.5	3,147,128	91,006	0.0289	0.9711	17.81
56.5	3,118,700	233,470	0.0749	0.9251	17.30
57.5	2,918,222	116,860	0.0400	0.9600	16.00
58.5	2,704,043	336,395	0.1244	0.8756	15.36
59.5	2,341,549	676,027	0.2887	0.7113	13.45
60.5	1,616,195	16,952	0.0105	0.9895	9.57
61.5	1,558,258	506,063	0.3248	0.6752	9.47
62.5	941,925	24,461	0.0260	0.9740	6.39
63.5	834,338	1,049	0.0013	0.9987	6.23
64.5	750,362	449,167	0.5986	0.4014	6.22
65.5	285,465	1,454	0.0051	0.9949	2.50
66.5	184,408	16,961	0.0920	0.9080	2.48
67.5	350,354	64,492	0.1841	0.8159	2.26
68.5	284,347	3,842	0.0135	0.9865	1.84
69.5	280,883	5,360	0.0191	0.9809	1.82
70.5	270,644	1,890	0.0070	0.9930	1.78
71.5	239,326	795	0.0033	0.9967	1.77
72.5	467,261	1,593	0.0034	0.9966	1.76
73.5	483,899	188	0.0004	0.9996	1.76
74.5	483,990	4,152	0.0086	0.9914	1.76
75.5	506,552	932	0.0018	0.9982	1.74
76.5	518,087	624	0.0012	0.9988	1.74
77.5	541,282	885	0.0016	0.9984	1.74
78.5	565,476	5,710	0.0101	0.9899	1.73

DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	588,948	7,715	0.0131	0.9869	1.71
80.5	590,173	19,275	0.0327	0.9673	1.69
81.5	386,561	13,586	0.0351	0.9649	1.64
82.5	372,975	37,994	0.1019	0.8981	1.58
83.5	373,911	245,874	0.6576	0.3424	1.42
84.5	141,372	32,722	0.2315	0.7685	0.49
85.5	200,017	5,619	0.0281	0.9719	0.37
86.5	194,354	393	0.0020	0.9980	0.36
87.5	194,054		0.0000	1.0000	0.36
88.5	194,054		0.0000	1.0000	0.36
89.5	185,418		0.0000	1.0000	0.36
90.5	176,022	12,040	0.0684	0.9316	0.36
91.5	154,538	83,511	0.5404	0.4596	0.34
92.5	61,220	422	0.0069	0.9931	0.16
93.5	54,133		0.0000	1.0000	0.15
94.5	53,870		0.0000	1.0000	0.15
95.5	53,792		0.0000	1.0000	0.15
96.5	53,792	238	0.0044	0.9956	0.15
97.5	14,550	238	0.0164	0.9836	0.15
98.5	976		0.0000	1.0000	0.15
99.5					0.15

DUQUESNE LIGHT COMPANY
 ACCOUNT 354 TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,109,267	4,033	0.0001	0.9999	100.00
0.5	65,511,218		0.0000	1.0000	99.99
1.5	60,253,062	36,532	0.0006	0.9994	99.99
2.5	60,054,442	41,163	0.0007	0.9993	99.93
3.5	60,117,005	56,441	0.0009	0.9991	99.86
4.5	60,385,812	19,186	0.0003	0.9997	99.77
5.5	60,025,133		0.0000	1.0000	99.74
6.5	60,695,678		0.0000	1.0000	99.74
7.5	62,384,541		0.0000	1.0000	99.74
8.5	62,225,561	27,896	0.0004	0.9996	99.74
9.5	63,327,161	21,818	0.0003	0.9997	99.69
10.5	61,581,541	43,648	0.0007	0.9993	99.66
11.5	60,674,157	24,156	0.0004	0.9996	99.59
12.5	60,988,951	57,108	0.0009	0.9991	99.55
13.5	60,944,742	54,146	0.0009	0.9991	99.46
14.5	57,380,481	126,296	0.0022	0.9978	99.37
15.5	57,301,312	57,490	0.0010	0.9990	99.15
16.5	56,741,638	46,480	0.0008	0.9992	99.05
17.5	56,689,131	30,303	0.0005	0.9995	98.97
18.5	56,715,471	15,408	0.0003	0.9997	98.92
19.5	55,939,971	16,293	0.0003	0.9997	98.89
20.5	55,699,799	33,452	0.0006	0.9994	98.86
21.5	56,153,231	45,099	0.0008	0.9992	98.80
22.5	56,026,973	74,596	0.0013	0.9987	98.72
23.5	55,952,377	536,769	0.0096	0.9904	98.59
24.5	54,957,416	902	0.0000	1.0000	97.64
25.5	54,945,829	41,515	0.0008	0.9992	97.64
26.5	55,074,495	656	0.0000	1.0000	97.57
27.5	54,287,156	4,850	0.0001	0.9999	97.57
28.5	54,348,767	117,307	0.0022	0.9978	97.56
29.5	54,275,599	37,197	0.0007	0.9993	97.35
30.5	52,207,144	317,669	0.0061	0.9939	97.28
31.5	52,022,409	1,821	0.0000	1.0000	96.69
32.5	51,100,906	57,589	0.0011	0.9989	96.69
33.5	50,422,215	52,285	0.0010	0.9990	96.58
34.5	50,414,424	10,860	0.0002	0.9998	96.48
35.5	50,515,479	92,407	0.0018	0.9982	96.46
36.5	50,725,858	137,774	0.0027	0.9973	96.28
37.5	50,719,889	99,328	0.0020	0.9980	96.02
38.5	46,930,629	428,244	0.0091	0.9909	95.83

DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,535,256	702,946	0.0161	0.9839	94.96
40.5	31,940,473	3,974	0.0001	0.9999	93.42
41.5	31,955,225	202,822	0.0063	0.9937	93.41
42.5	31,752,403	106,079	0.0033	0.9967	92.82
43.5	32,217,410	2,820	0.0001	0.9999	92.51
44.5	32,352,309	7,879	0.0002	0.9998	92.50
45.5	29,060,567	16,897	0.0006	0.9994	92.48
46.5	27,543,483	92,149	0.0033	0.9967	92.42
47.5	18,698,909	106,025	0.0057	0.9943	92.11
48.5	17,893,228	43,859	0.0025	0.9975	91.59
49.5	16,259,007	292,334	0.0180	0.9820	91.37
50.5	13,727,995	5,343	0.0004	0.9996	89.73
51.5	13,410,623	9,054	0.0007	0.9993	89.69
52.5	13,015,253	16,525	0.0013	0.9987	89.63
53.5	12,125,767	9,334	0.0008	0.9992	89.52
54.5	9,975,086	2,847	0.0003	0.9997	89.45
55.5	9,288,267	142,671	0.0154	0.9846	89.42
56.5	9,011,127	21,448	0.0024	0.9976	88.05
57.5	8,860,035	78,222	0.0088	0.9912	87.84
58.5	8,744,165		0.0000	1.0000	87.06
59.5	8,633,218	2,086	0.0002	0.9998	87.06
60.5	8,288,554	19,570	0.0024	0.9976	87.04
61.5	8,268,984	21,910	0.0026	0.9974	86.84
62.5	7,574,309		0.0000	1.0000	86.61
63.5	4,179,764	3,075	0.0007	0.9993	86.61
64.5	4,177,920		0.0000	1.0000	86.54
65.5	2,620,704	13,310	0.0051	0.9949	86.54
66.5	2,357,597		0.0000	1.0000	86.10
67.5	2,301,471		0.0000	1.0000	86.10
68.5	2,048,876		0.0000	1.0000	86.10
69.5	1,992,640		0.0000	1.0000	86.10
70.5	1,978,975		0.0000	1.0000	86.10
71.5	1,975,715	5,931	0.0030	0.9970	86.10
72.5	1,970,054		0.0000	1.0000	85.84
73.5	1,983,081		0.0000	1.0000	85.84
74.5	1,981,736		0.0000	1.0000	85.84
75.5	1,974,981		0.0000	1.0000	85.84
76.5	1,977,034		0.0000	1.0000	85.84
77.5	1,800,187		0.0000	1.0000	85.84
78.5	1,789,996		0.0000	1.0000	85.84

DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,789,996		0.0000	1.0000	85.84
80.5	1,829,154	5,345	0.0029	0.9971	85.84
81.5	1,809,144	136,999	0.0757	0.9243	85.59
82.5	1,675,175		0.0000	1.0000	79.11
83.5	1,655,478	35,908	0.0217	0.9783	79.11
84.5	1,647,521	57,366	0.0348	0.9652	77.40
85.5	1,595,025		0.0000	1.0000	74.70
86.5	1,593,444		0.0000	1.0000	74.70
87.5	1,593,444		0.0000	1.0000	74.70
88.5	1,591,001		0.0000	1.0000	74.70
89.5	1,513,056	1,364	0.0009	0.9991	74.70
90.5	1,511,692		0.0000	1.0000	74.63
91.5	1,511,692		0.0000	1.0000	74.63
92.5	1,421,498		0.0000	1.0000	74.63
93.5	1,309,823		0.0000	1.0000	74.63
94.5	1,306,115	61,864	0.0474	0.9526	74.63
95.5	1,204,023	54,585	0.0453	0.9547	71.10
96.5	1,149,438		0.0000	1.0000	67.88
97.5	1,149,438		0.0000	1.0000	67.88
98.5	1,149,438		0.0000	1.0000	67.88
99.5	607,052		0.0000	1.0000	67.88
100.5	575,938		0.0000	1.0000	67.88
101.5	531,650		0.0000	1.0000	67.88
102.5	500,073		0.0000	1.0000	67.88
103.5	44,951		0.0000	1.0000	67.88
104.5					67.88

DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,615,936	4,033	0.0002	0.9998	100.00
0.5	17,290,255		0.0000	1.0000	99.98
1.5	12,235,623	36,532	0.0030	0.9970	99.98
2.5	12,095,789		0.0000	1.0000	99.68
3.5	12,065,337	38,590	0.0032	0.9968	99.68
4.5	12,565,492	7,275	0.0006	0.9994	99.36
5.5	12,232,186		0.0000	1.0000	99.30
6.5	12,169,183		0.0000	1.0000	99.30
7.5	11,246,978		0.0000	1.0000	99.30
8.5	11,580,333	27,896	0.0024	0.9976	99.30
9.5	11,080,286		0.0000	1.0000	99.06
10.5	8,962,113	43,648	0.0049	0.9951	99.06
11.5	7,967,974	24,156	0.0030	0.9970	98.58
12.5	7,953,446		0.0000	1.0000	98.28
13.5	8,611,305		0.0000	1.0000	98.28
14.5	5,083,370	40,787	0.0080	0.9920	98.28
15.5	5,045,603	18,642	0.0037	0.9963	97.49
16.5	4,524,777	44,939	0.0099	0.9901	97.13
17.5	4,473,811	17,480	0.0039	0.9961	96.17
18.5	10,051,230		0.0000	1.0000	95.79
19.5	12,602,562		0.0000	1.0000	95.79
20.5	24,103,372	23,307	0.0010	0.9990	95.79
21.5	24,378,218		0.0000	1.0000	95.70
22.5	24,282,561		0.0000	1.0000	95.70
23.5	24,292,527	524,784	0.0216	0.9784	95.70
24.5	23,399,198		0.0000	1.0000	93.63
25.5	26,582,296		0.0000	1.0000	93.63
26.5	28,297,183		0.0000	1.0000	93.63
27.5	36,499,245		0.0000	1.0000	93.63
28.5	37,335,779		0.0000	1.0000	93.63
29.5	39,367,008		0.0000	1.0000	93.63
30.5	40,285,862	212,551	0.0053	0.9947	93.63
31.5	40,648,024		0.0000	1.0000	93.14
32.5	40,077,093	55,293	0.0014	0.9986	93.14
33.5	40,138,831	52,285	0.0013	0.9987	93.01
34.5	42,196,515	10,204	0.0002	0.9998	92.89
35.5	42,943,143	92,407	0.0022	0.9978	92.87
36.5	43,013,528	137,774	0.0032	0.9968	92.67
37.5	43,005,669	93,555	0.0022	0.9978	92.37
38.5	39,204,522	427,861	0.0109	0.9891	92.17

DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,877,400	697,620	0.0194	0.9806	91.16
40.5	24,613,191	3,974	0.0002	0.9998	89.39
41.5	24,626,547	181,391	0.0074	0.9926	89.38
42.5	25,148,609	102,171	0.0041	0.9959	88.72
43.5	28,397,221		0.0000	1.0000	88.36
44.5	28,480,594		0.0000	1.0000	88.36
45.5	26,733,185		0.0000	1.0000	88.36
46.5	25,557,522	65,820	0.0026	0.9974	88.36
47.5	16,304,336	99,794	0.0061	0.9939	88.13
48.5	15,710,989	22,772	0.0014	0.9986	87.59
49.5	14,153,130	290,660	0.0205	0.9795	87.46
50.5	11,641,613		0.0000	1.0000	85.67
51.5	11,332,601		0.0000	1.0000	85.67
52.5	10,946,286		0.0000	1.0000	85.67
53.5	10,073,325		0.0000	1.0000	85.67
54.5	7,951,426		0.0000	1.0000	85.67
55.5	7,276,772	142,512	0.0196	0.9804	85.67
56.5	6,999,987	11,620	0.0017	0.9983	83.99
57.5	7,030,753	78,222	0.0111	0.9889	83.85
58.5	6,924,531		0.0000	1.0000	82.92
59.5	6,813,584		0.0000	1.0000	82.92
60.5	6,471,006		0.0000	1.0000	82.92
61.5	6,471,006		0.0000	1.0000	82.92
62.5	5,798,241		0.0000	1.0000	82.92
63.5	2,423,880		0.0000	1.0000	82.92
64.5	2,425,110		0.0000	1.0000	82.92
65.5	869,683	4,919	0.0057	0.9943	82.92
66.5	616,468		0.0000	1.0000	82.45
67.5	560,342		0.0000	1.0000	82.45
68.5	310,042		0.0000	1.0000	82.45
69.5	343,044		0.0000	1.0000	82.45
70.5	329,380		0.0000	1.0000	82.45
71.5	331,194		0.0000	1.0000	82.45
72.5	575,543		0.0000	1.0000	82.45
73.5	701,485		0.0000	1.0000	82.45
74.5	758,115		0.0000	1.0000	82.45
75.5	789,342		0.0000	1.0000	82.45
76.5	791,394		0.0000	1.0000	82.45
77.5	614,548		0.0000	1.0000	82.45
78.5	604,356		0.0000	1.0000	82.45

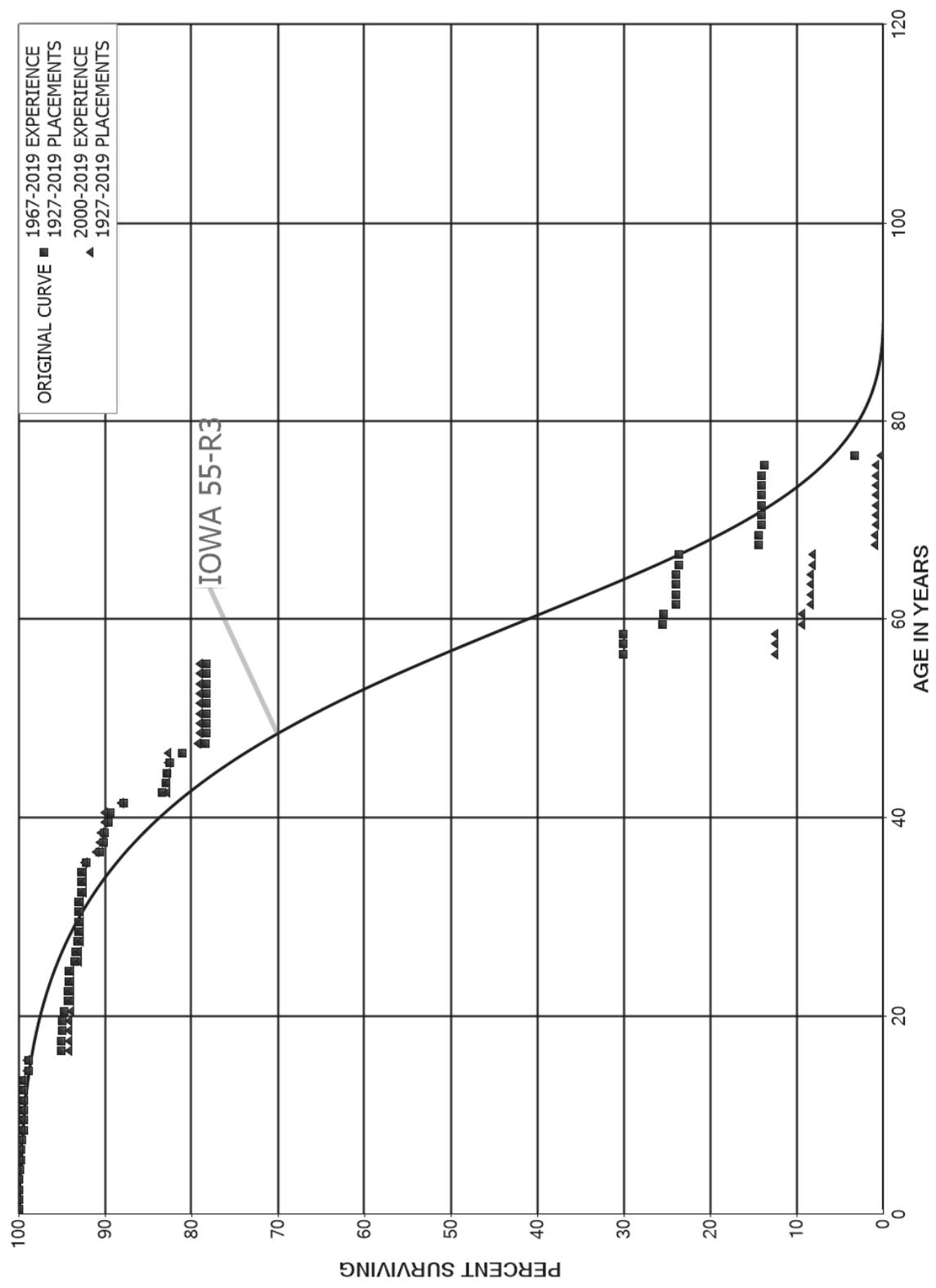
DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,107,585		0.0000	1.0000	82.45
80.5	1,176,124	5,345	0.0045	0.9955	82.45
81.5	1,197,371	136,999	0.1144	0.8856	82.07
82.5	1,093,263		0.0000	1.0000	72.68
83.5	1,562,601	35,908	0.0230	0.9770	72.68
84.5	1,647,521	57,366	0.0348	0.9652	71.01
85.5	1,595,025		0.0000	1.0000	68.54
86.5	1,593,444		0.0000	1.0000	68.54
87.5	1,593,444		0.0000	1.0000	68.54
88.5	1,591,001		0.0000	1.0000	68.54
89.5	1,513,056	1,364	0.0009	0.9991	68.54
90.5	1,511,692		0.0000	1.0000	68.48
91.5	1,511,692		0.0000	1.0000	68.48
92.5	1,421,498		0.0000	1.0000	68.48
93.5	1,309,823		0.0000	1.0000	68.48
94.5	1,306,115	61,864	0.0474	0.9526	68.48
95.5	1,204,023	54,585	0.0453	0.9547	65.23
96.5	1,149,438		0.0000	1.0000	62.28
97.5	1,149,438		0.0000	1.0000	62.28
98.5	1,149,438		0.0000	1.0000	62.28
99.5	607,052		0.0000	1.0000	62.28
100.5	575,938		0.0000	1.0000	62.28
101.5	531,650		0.0000	1.0000	62.28
102.5	500,073		0.0000	1.0000	62.28
103.5	44,951		0.0000	1.0000	62.28
104.5					62.28

DUQUESNE LIGHT COMPANY
 ACCOUNT 355 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 1967-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,193,858		0.0000	1.0000	100.00
0.5	53,915,273	6,081	0.0001	0.9999	100.00
1.5	50,196,451	7,036	0.0001	0.9999	99.99
2.5	48,698,581	10,771	0.0002	0.9998	99.97
3.5	48,437,554	47,262	0.0010	0.9990	99.95
4.5	48,189,044	69,457	0.0014	0.9986	99.86
5.5	47,071,998	11,871	0.0003	0.9997	99.71
6.5	28,363,840	4,806	0.0002	0.9998	99.69
7.5	27,778,331	77,258	0.0028	0.9972	99.67
8.5	13,868,638		0.0000	1.0000	99.39
9.5	13,548,334		0.0000	1.0000	99.39
10.5	10,720,275	1,605	0.0001	0.9999	99.39
11.5	9,959,058	2,966	0.0003	0.9997	99.38
12.5	9,958,051		0.0000	1.0000	99.35
13.5	8,975,276	43,882	0.0049	0.9951	99.35
14.5	7,344,617	80	0.0000	1.0000	98.86
15.5	7,176,690	272,371	0.0380	0.9620	98.86
16.5	6,062,637	4,427	0.0007	0.9993	95.11
17.5	6,059,078	3,958	0.0007	0.9993	95.04
18.5	6,056,649	910	0.0002	0.9998	94.98
19.5	5,796,887	15,416	0.0027	0.9973	94.96
20.5	5,521,743	26,443	0.0048	0.9952	94.71
21.5	5,519,247		0.0000	1.0000	94.26
22.5	5,505,687	3,075	0.0006	0.9994	94.26
23.5	5,524,611	1,942	0.0004	0.9996	94.20
24.5	5,523,944	41,226	0.0075	0.9925	94.17
25.5	5,517,075	6,572	0.0012	0.9988	93.47
26.5	4,247,925	9,659	0.0023	0.9977	93.36
27.5	2,911,937	2,240	0.0008	0.9992	93.14
28.5	2,910,783	494	0.0002	0.9998	93.07
29.5	2,913,995		0.0000	1.0000	93.06
30.5	5,038,989	1,273	0.0003	0.9997	93.06
31.5	5,044,034	17,123	0.0034	0.9966	93.03
32.5	5,836,279	719	0.0001	0.9999	92.72
33.5	4,989,504		0.0000	1.0000	92.71
34.5	4,989,008	26,695	0.0054	0.9946	92.71
35.5	4,998,923	87,582	0.0175	0.9825	92.21
36.5	4,939,528	21,821	0.0044	0.9956	90.59
37.5	4,907,142	4,273	0.0009	0.9991	90.19
38.5	2,764,311	14,194	0.0051	0.9949	90.12

DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1967-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,359,967	8,209	0.0035	0.9965	89.65
40.5	1,357,835	22,740	0.0167	0.9833	89.34
41.5	1,330,512	67,173	0.0505	0.9495	87.85
42.5	1,249,570	6,014	0.0048	0.9952	83.41
43.5	1,231,733	1,847	0.0015	0.9985	83.01
44.5	1,204,775	5,927	0.0049	0.9951	82.88
45.5	651,407	11,292	0.0173	0.9827	82.48
46.5	606,526	19,674	0.0324	0.9676	81.05
47.5	544,426	1,288	0.0024	0.9976	78.42
48.5	543,138		0.0000	1.0000	78.23
49.5	522,020		0.0000	1.0000	78.23
50.5	315,863		0.0000	1.0000	78.23
51.5	258,778		0.0000	1.0000	78.23
52.5	258,778		0.0000	1.0000	78.23
53.5	235,778		0.0000	1.0000	78.23
54.5	223,347		0.0000	1.0000	78.23
55.5	224,734	138,298	0.6154	0.3846	78.23
56.5	86,436		0.0000	1.0000	30.09
57.5	87,763		0.0000	1.0000	30.09
58.5	87,763	13,312	0.1517	0.8483	30.09
59.5	74,555	319	0.0043	0.9957	25.53
60.5	74,236	4,167	0.0561	0.9439	25.42
61.5	66,665		0.0000	1.0000	23.99
62.5	66,665		0.0000	1.0000	23.99
63.5	66,665		0.0000	1.0000	23.99
64.5	66,665	985	0.0148	0.9852	23.99
65.5	63,440		0.0000	1.0000	23.64
66.5	62,396	24,301	0.3895	0.6105	23.64
67.5	38,095		0.0000	1.0000	14.43
68.5	38,095	941	0.0247	0.9753	14.43
69.5	37,565		0.0000	1.0000	14.07
70.5	39,011		0.0000	1.0000	14.07
71.5	39,011		0.0000	1.0000	14.07
72.5	39,011		0.0000	1.0000	14.07
73.5	39,072		0.0000	1.0000	14.07
74.5	38,374	1,068	0.0278	0.9722	14.07
75.5	37,307	28,394	0.7611	0.2389	13.68
76.5	8,794		0.0000	1.0000	3.27
77.5	8,794		0.0000	1.0000	3.27
78.5	7,890	330	0.0418	0.9582	3.27

DUQUESNE LIGHT COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 1967-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,560		0.0000	1.0000	3.13
80.5	7,560		0.0000	1.0000	3.13
81.5	7,560		0.0000	1.0000	3.13
82.5	7,560		0.0000	1.0000	3.13
83.5	7,560		0.0000	1.0000	3.13
84.5	7,560		0.0000	1.0000	3.13
85.5	7,560		0.0000	1.0000	3.13
86.5	7,560		0.0000	1.0000	3.13
87.5	7,560		0.0000	1.0000	3.13
88.5					3.13

DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,504,221		0.0000	1.0000	100.00
0.5	48,487,422		0.0000	1.0000	100.00
1.5	44,684,323	2,299	0.0001	0.9999	100.00
2.5	43,204,750		0.0000	1.0000	99.99
3.5	42,958,140	34,490	0.0008	0.9992	99.99
4.5	42,778,044	62,139	0.0015	0.9985	99.91
5.5	41,667,518		0.0000	1.0000	99.77
6.5	24,401,515		0.0000	1.0000	99.77
7.5	25,117,610	66,197	0.0026	0.9974	99.77
8.5	11,214,146		0.0000	1.0000	99.51
9.5	10,893,842		0.0000	1.0000	99.51
10.5	8,092,372		0.0000	1.0000	99.51
11.5	7,334,319		0.0000	1.0000	99.51
12.5	7,474,612		0.0000	1.0000	99.51
13.5	7,209,235	42,024	0.0058	0.9942	99.51
14.5	5,612,423		0.0000	1.0000	98.93
15.5	5,440,865	264,718	0.0487	0.9513	98.93
16.5	4,264,280	1,485	0.0003	0.9997	94.11
17.5	4,272,650		0.0000	1.0000	94.08
18.5	4,273,141		0.0000	1.0000	94.08
19.5	4,432,173	10,532	0.0024	0.9976	94.08
20.5	4,202,364	1,053	0.0003	0.9997	93.86
21.5	4,208,033		0.0000	1.0000	93.83
22.5	4,207,708		0.0000	1.0000	93.83
23.5	4,216,046	1,942	0.0005	0.9995	93.83
24.5	4,222,716	39,064	0.0093	0.9907	93.79
25.5	4,718,954		0.0000	1.0000	92.92
26.5	3,537,173	9,561	0.0027	0.9973	92.92
27.5	2,222,708		0.0000	1.0000	92.67
28.5	2,223,794		0.0000	1.0000	92.67
29.5	2,275,443		0.0000	1.0000	92.67
30.5	4,619,267		0.0000	1.0000	92.67
31.5	4,680,549	16,174	0.0035	0.9965	92.67
32.5	5,473,743		0.0000	1.0000	92.35
33.5	4,650,664		0.0000	1.0000	92.35
34.5	4,736,934	6,017	0.0013	0.9987	92.35
35.5	4,735,531	68,217	0.0144	0.9856	92.23
36.5	4,667,314	21,304	0.0046	0.9954	90.91
37.5	4,635,446	2,997	0.0006	0.9994	90.49
38.5	2,494,687	13,188	0.0053	0.9947	90.43

DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

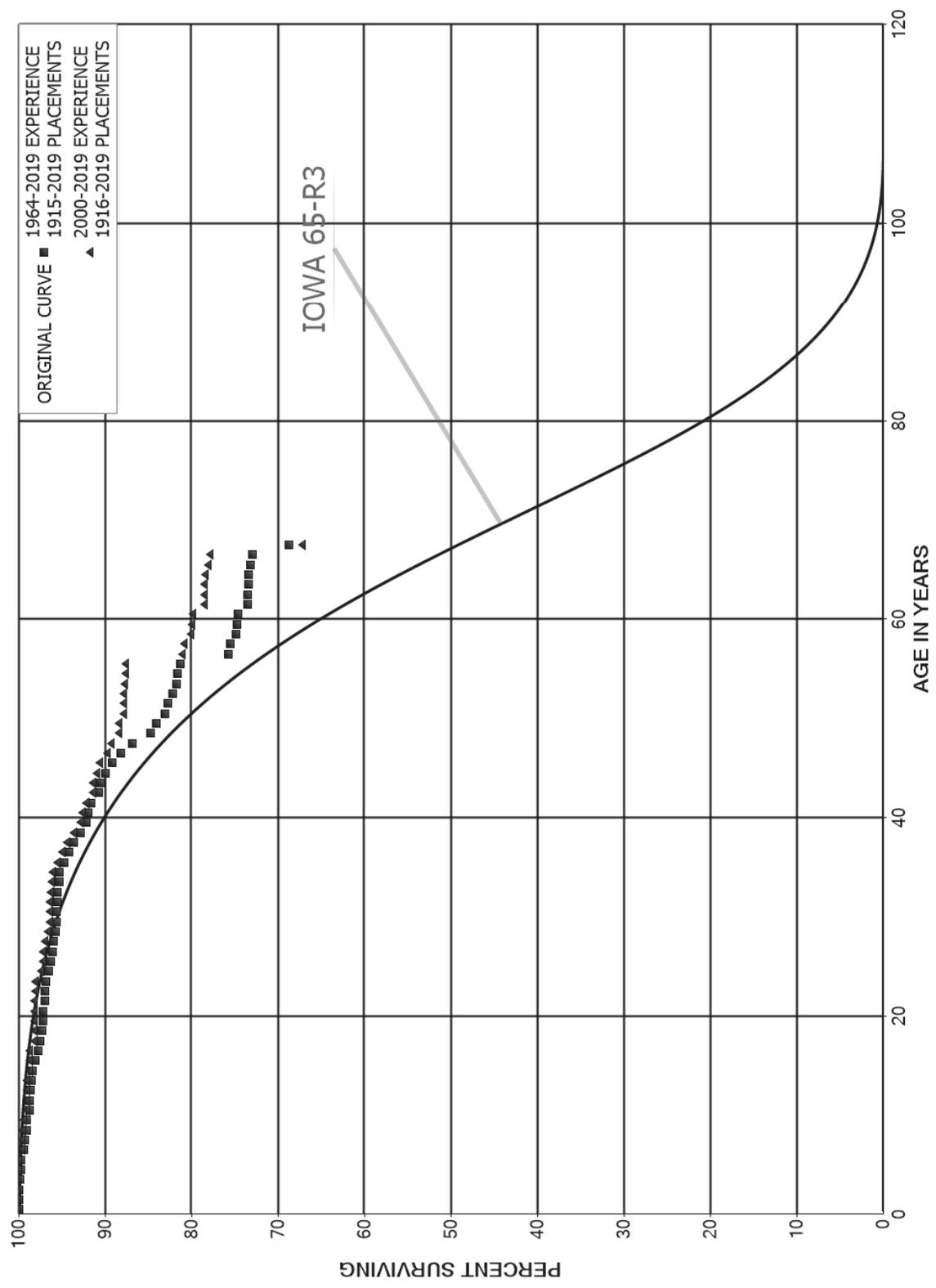
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,090,762		0.0000	1.0000	89.95
40.5	1,096,839	22,740	0.0207	0.9793	89.95
41.5	1,072,748	64,919	0.0605	0.9395	88.09
42.5	994,060	352	0.0004	0.9996	82.76
43.5	981,885		0.0000	1.0000	82.73
44.5	956,774	840	0.0009	0.9991	82.73
45.5	410,634		0.0000	1.0000	82.66
46.5	466,455	19,643	0.0421	0.9579	82.66
47.5	404,386	1,288	0.0032	0.9968	79.18
48.5	403,098		0.0000	1.0000	78.92
49.5	443,708		0.0000	1.0000	78.92
50.5	237,551		0.0000	1.0000	78.92
51.5	180,467		0.0000	1.0000	78.92
52.5	180,467		0.0000	1.0000	78.92
53.5	157,467		0.0000	1.0000	78.92
54.5	162,811		0.0000	1.0000	78.92
55.5	164,198	138,298	0.8423	0.1577	78.92
56.5	48,992		0.0000	1.0000	12.45
57.5	50,319		0.0000	1.0000	12.45
58.5	52,061	13,312	0.2557	0.7443	12.45
59.5	38,853		0.0000	1.0000	9.27
60.5	38,853	4,167	0.1073	0.8927	9.27
61.5	31,282		0.0000	1.0000	8.27
62.5	31,282		0.0000	1.0000	8.27
63.5	31,282		0.0000	1.0000	8.27
64.5	31,282	985	0.0315	0.9685	8.27
65.5	28,058		0.0000	1.0000	8.01
66.5	27,014	24,301	0.8996	0.1004	8.01
67.5	2,712		0.0000	1.0000	0.80
68.5	10,878	941	0.0865	0.9135	0.80
69.5	37,297		0.0000	1.0000	0.73
70.5	38,743		0.0000	1.0000	0.73
71.5	38,743		0.0000	1.0000	0.73
72.5	39,011		0.0000	1.0000	0.73
73.5	39,072		0.0000	1.0000	0.73
74.5	38,374	1,068	0.0278	0.9722	0.73
75.5	37,307	28,394	0.7611	0.2389	0.71
76.5	8,794		0.0000	1.0000	0.17
77.5	8,794		0.0000	1.0000	0.17
78.5	7,890	330	0.0418	0.9582	0.17

DUQUESNE LIGHT COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,560		0.0000	1.0000	0.16
80.5	7,560		0.0000	1.0000	0.16
81.5	7,560		0.0000	1.0000	0.16
82.5	7,560		0.0000	1.0000	0.16
83.5	7,560		0.0000	1.0000	0.16
84.5	7,560		0.0000	1.0000	0.16
85.5	7,560		0.0000	1.0000	0.16
86.5	7,560		0.0000	1.0000	0.16
87.5	7,560		0.0000	1.0000	0.16
88.5					0.16

DUQUESNE LIGHT COMPANY
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,284,823	10,755	0.0001	0.9999	100.00
0.5	114,334,730	30,656	0.0003	0.9997	99.99
1.5	104,223,719	62,589	0.0006	0.9994	99.96
2.5	90,967,733	34,701	0.0004	0.9996	99.90
3.5	87,206,384	88,434	0.0010	0.9990	99.87
4.5	85,074,895	61,293	0.0007	0.9993	99.76
5.5	77,218,905	211,883	0.0027	0.9973	99.69
6.5	68,740,773	86,702	0.0013	0.9987	99.42
7.5	65,491,204	115,171	0.0018	0.9982	99.29
8.5	62,138,111	46,212	0.0007	0.9993	99.12
9.5	60,054,906	166,104	0.0028	0.9972	99.05
10.5	44,783,493	19,639	0.0004	0.9996	98.77
11.5	44,828,175	45,705	0.0010	0.9990	98.73
12.5	42,597,120	63,824	0.0015	0.9985	98.63
13.5	41,231,876	37,274	0.0009	0.9991	98.48
14.5	38,295,057	128,092	0.0033	0.9967	98.39
15.5	37,359,509	123,655	0.0033	0.9967	98.06
16.5	36,440,364	97,378	0.0027	0.9973	97.74
17.5	36,339,817	75,787	0.0021	0.9979	97.48
18.5	36,305,126	24,548	0.0007	0.9993	97.27
19.5	36,445,695	24,418	0.0007	0.9993	97.21
20.5	36,546,933	53,903	0.0015	0.9985	97.14
21.5	36,707,924	28,619	0.0008	0.9992	97.00
22.5	36,725,918	23,818	0.0006	0.9994	96.92
23.5	36,698,906	139,384	0.0038	0.9962	96.86
24.5	36,607,867	74,743	0.0020	0.9980	96.49
25.5	36,534,521	67,857	0.0019	0.9981	96.30
26.5	35,420,781	52,100	0.0015	0.9985	96.12
27.5	32,652,824	79,559	0.0024	0.9976	95.97
28.5	32,786,950	45,950	0.0014	0.9986	95.74
29.5	32,684,462	9,596	0.0003	0.9997	95.61
30.5	32,743,708	24,445	0.0007	0.9993	95.58
31.5	32,818,333	19,088	0.0006	0.9994	95.51
32.5	32,707,209	47,466	0.0015	0.9985	95.45
33.5	31,725,612	19,671	0.0006	0.9994	95.31
34.5	29,139,609	162,328	0.0056	0.9944	95.25
35.5	29,058,419	184,183	0.0063	0.9937	94.72
36.5	28,994,296	146,042	0.0050	0.9950	94.12
37.5	28,929,699	234,530	0.0081	0.9919	93.65
38.5	25,537,919	182,368	0.0071	0.9929	92.89

DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,581,373	72,265	0.0031	0.9969	92.23
40.5	20,843,299	78,268	0.0038	0.9962	91.94
41.5	21,047,409	196,646	0.0093	0.9907	91.60
42.5	20,776,799	65,227	0.0031	0.9969	90.74
43.5	19,613,891	120,394	0.0061	0.9939	90.46
44.5	19,566,860	165,725	0.0085	0.9915	89.90
45.5	16,965,823	177,875	0.0105	0.9895	89.14
46.5	15,606,005	240,054	0.0154	0.9846	88.21
47.5	11,256,018	270,936	0.0241	0.9759	86.85
48.5	10,913,784	95,323	0.0087	0.9913	84.76
49.5	9,658,302	108,769	0.0113	0.9887	84.02
50.5	7,527,023	31,486	0.0042	0.9958	83.07
51.5	6,649,405	39,906	0.0060	0.9940	82.73
52.5	6,345,811	36,062	0.0057	0.9943	82.23
53.5	5,857,545	11,158	0.0019	0.9981	81.76
54.5	3,973,341	13,788	0.0035	0.9965	81.61
55.5	3,781,986	259,465	0.0686	0.9314	81.32
56.5	3,473,478	12,002	0.0035	0.9965	75.74
57.5	3,302,617	28,528	0.0086	0.9914	75.48
58.5	3,261,016	3,712	0.0011	0.9989	74.83
59.5	2,922,139	5,178	0.0018	0.9982	74.74
60.5	2,750,078	42,706	0.0155	0.9845	74.61
61.5	2,701,127	45	0.0000	1.0000	73.45
62.5	2,433,690	260	0.0001	0.9999	73.45
63.5	1,344,780	743	0.0006	0.9994	73.44
64.5	1,344,069	5,172	0.0038	0.9962	73.40
65.5	573,156	1,209	0.0021	0.9979	73.12
66.5	389,464	22,553	0.0579	0.9421	72.97
67.5	342,745	476	0.0014	0.9986	68.74
68.5	304,704	2,420	0.0079	0.9921	68.65
69.5	259,631	2,277	0.0088	0.9912	68.10
70.5	258,485		0.0000	1.0000	67.50
71.5	251,957	620	0.0025	0.9975	67.50
72.5	251,454	76	0.0003	0.9997	67.34
73.5	253,924	645	0.0025	0.9975	67.32
74.5	241,247		0.0000	1.0000	67.15
75.5	242,544	22,366	0.0922	0.9078	67.15
76.5	218,400	0	0.0000	1.0000	60.95
77.5	215,106		0.0000	1.0000	60.95
78.5	207,201		0.0000	1.0000	60.95

DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	207,201	9,698	0.0468	0.9532	60.95
80.5	198,082	4,895	0.0247	0.9753	58.10
81.5	193,187	44,818	0.2320	0.7680	56.67
82.5	148,369	2,165	0.0146	0.9854	43.52
83.5	146,203	570	0.0039	0.9961	42.88
84.5	150,664	25,642	0.1702	0.8298	42.72
85.5	125,022	0	0.0000	1.0000	35.45
86.5	125,022	956	0.0076	0.9924	35.45
87.5	124,066		0.0000	1.0000	35.18
88.5	118,366	164	0.0014	0.9986	35.18
89.5	118,202		0.0000	1.0000	35.13
90.5	118,131		0.0000	1.0000	35.13
91.5	118,131		0.0000	1.0000	35.13
92.5	118,120	67,848	0.5744	0.4256	35.13
93.5	50,272		0.0000	1.0000	14.95
94.5	50,272	26,529	0.5277	0.4723	14.95
95.5	17,215	4,982	0.2894	0.7106	7.06
96.5	12,233		0.0000	1.0000	5.02
97.5	11,516		0.0000	1.0000	5.02
98.5	11,516		0.0000	1.0000	5.02
99.5	85		0.0000	1.0000	5.02
100.5	85		0.0000	1.0000	5.02
101.5	85		0.0000	1.0000	5.02
102.5	85	11	0.1313	0.8687	5.02
103.5					4.36

DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,307,650	3,320	0.0000	1.0000	100.00
0.5	81,316,691	18,776	0.0002	0.9998	100.00
1.5	71,022,076	27,763	0.0004	0.9996	99.97
2.5	57,757,521	16,302	0.0003	0.9997	99.93
3.5	53,690,088	42,153	0.0008	0.9992	99.91
4.5	51,438,024	2,863	0.0001	0.9999	99.83
5.5	43,619,780	142,958	0.0033	0.9967	99.82
6.5	36,093,155	2,158	0.0001	0.9999	99.49
7.5	34,308,921	37,174	0.0011	0.9989	99.49
8.5	31,029,375	17,234	0.0006	0.9994	99.38
9.5	28,261,146	102,734	0.0036	0.9964	99.33
10.5	12,697,769	5,023	0.0004	0.9996	98.96
11.5	12,715,107		0.0000	1.0000	98.93
12.5	10,573,324	2,804	0.0003	0.9997	98.93
13.5	10,080,325	25,609	0.0025	0.9975	98.90
14.5	9,699,912	2,184	0.0002	0.9998	98.65
15.5	8,899,039		0.0000	1.0000	98.63
16.5	8,139,561	46,436	0.0057	0.9943	98.63
17.5	8,150,278	11	0.0000	1.0000	98.06
18.5	11,264,833	819	0.0001	0.9999	98.06
19.5	13,329,235	3,160	0.0002	0.9998	98.06
20.5	16,005,480	1,081	0.0001	0.9999	98.03
21.5	16,143,004	8,926	0.0006	0.9994	98.03
22.5	16,193,485	13,131	0.0008	0.9992	97.97
23.5	17,411,557	105,978	0.0061	0.9939	97.89
24.5	17,426,916	43,067	0.0025	0.9975	97.30
25.5	19,744,156	6,835	0.0003	0.9997	97.06
26.5	19,905,519	44,831	0.0023	0.9977	97.02
27.5	21,214,464	71,405	0.0034	0.9966	96.80
28.5	21,568,604	35,277	0.0016	0.9984	96.48
29.5	22,851,437	4,036	0.0002	0.9998	96.32
30.5	25,362,053	17,027	0.0007	0.9993	96.30
31.5	26,275,405	10,390	0.0004	0.9996	96.24
32.5	26,474,472	45,671	0.0017	0.9983	96.20
33.5	25,930,872	16,566	0.0006	0.9994	96.03
34.5	25,192,658	143,877	0.0057	0.9943	95.97
35.5	25,382,138	151,751	0.0060	0.9940	95.43
36.5	25,267,699	141,599	0.0056	0.9944	94.85
37.5	25,222,651	227,950	0.0090	0.9910	94.32
38.5	21,857,474	169,807	0.0078	0.9922	93.47

DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	20,228,493	53,253	0.0026	0.9974	92.74	
40.5	17,681,729	78,268	0.0044	0.9956	92.50	
41.5	17,613,614	143,813	0.0082	0.9918	92.09	
42.5	17,653,974	13,967	0.0008	0.9992	91.34	
43.5	17,422,789	78,839	0.0045	0.9955	91.27	
44.5	17,374,497	60,011	0.0035	0.9965	90.85	
45.5	15,664,438	158,792	0.0101	0.9899	90.54	
46.5	14,664,725	80,377	0.0055	0.9945	89.62	
47.5	10,398,422	102,564	0.0099	0.9901	89.13	
48.5	10,216,781	1,563	0.0002	0.9998	88.25	
49.5	9,185,217	48,361	0.0053	0.9947	88.24	
50.5	7,114,346	4,490	0.0006	0.9994	87.77	
51.5	6,272,257	1,714	0.0003	0.9997	87.72	
52.5	6,006,856	3,332	0.0006	0.9994	87.69	
53.5	5,551,319	10,883	0.0020	0.9980	87.65	
54.5	3,681,524	947	0.0003	0.9997	87.47	
55.5	3,503,428	259,199	0.0740	0.9260	87.45	
56.5	3,223,193	12,002	0.0037	0.9963	80.98	
57.5	3,068,450	28,439	0.0093	0.9907	80.68	
58.5	3,034,571	3,712	0.0012	0.9988	79.93	
59.5	2,695,694	3,598	0.0013	0.9987	79.83	
60.5	2,525,213	42,706	0.0169	0.9831	79.73	
61.5	2,476,262		0.0000	1.0000	78.38	
62.5	2,208,870	260	0.0001	0.9999	78.38	
63.5	1,120,550	479	0.0004	0.9996	78.37	
64.5	1,120,102	5,172	0.0046	0.9954	78.34	
65.5	349,190	1,209	0.0035	0.9965	77.97	
66.5	165,497	22,553	0.1363	0.8637	77.70	
67.5	118,779	476	0.0040	0.9960	67.12	
68.5	86,809	2,420	0.0279	0.9721	66.85	
69.5	62,949	2,044	0.0325	0.9675	64.98	
70.5	73,319		0.0000	1.0000	62.87	
71.5	68,992	620	0.0090	0.9910	62.87	
72.5	113,574	76	0.0007	0.9993	62.31	
73.5	116,371	645	0.0055	0.9945	62.27	
74.5	128,039		0.0000	1.0000	61.92	
75.5	136,597	22,366	0.1637	0.8363	61.92	
76.5	112,454	0	0.0000	1.0000	51.78	
77.5	109,840		0.0000	1.0000	51.78	
78.5	101,935		0.0000	1.0000	51.78	

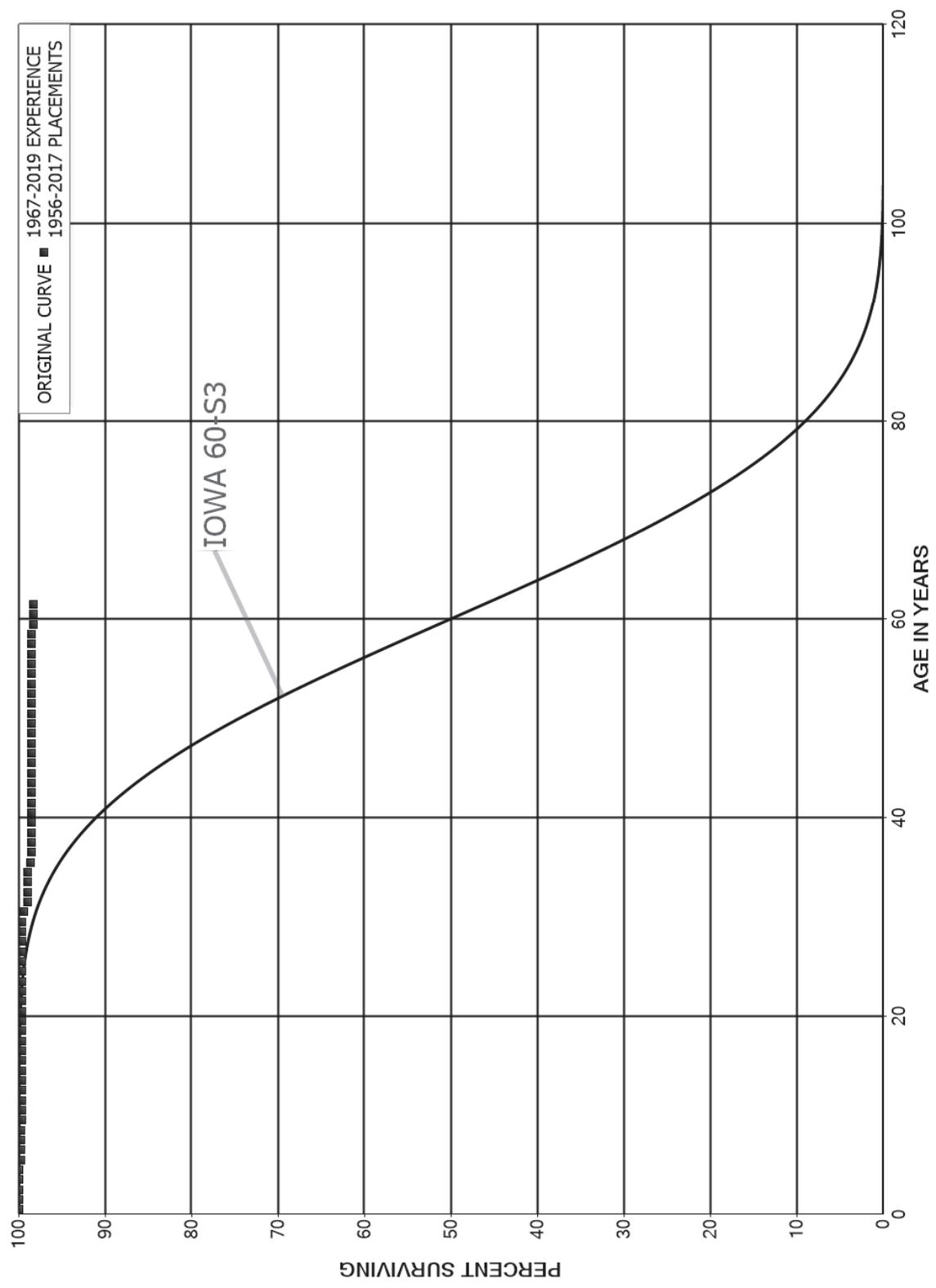
DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	112,787	9,698	0.0860	0.9140	51.78
80.5	103,668	4,895	0.0472	0.9528	47.33
81.5	98,773	44,818	0.4538	0.5462	45.10
82.5	53,955	2,165	0.0401	0.9599	24.63
83.5	146,203	570	0.0039	0.9961	23.65
84.5	150,664	25,642	0.1702	0.8298	23.55
85.5	125,022	0	0.0000	1.0000	19.54
86.5	125,022	956	0.0076	0.9924	19.54
87.5	124,066		0.0000	1.0000	19.39
88.5	118,366	164	0.0014	0.9986	19.39
89.5	118,202		0.0000	1.0000	19.37
90.5	118,131		0.0000	1.0000	19.37
91.5	118,131		0.0000	1.0000	19.37
92.5	118,120	67,848	0.5744	0.4256	19.37
93.5	50,272		0.0000	1.0000	8.24
94.5	50,272	26,529	0.5277	0.4723	8.24
95.5	17,215	4,982	0.2894	0.7106	3.89
96.5	12,233		0.0000	1.0000	2.77
97.5	11,516		0.0000	1.0000	2.77
98.5	11,516		0.0000	1.0000	2.77
99.5	85		0.0000	1.0000	2.77
100.5	85		0.0000	1.0000	2.77
101.5	85		0.0000	1.0000	2.77
102.5	85	11	0.1313	0.8687	2.77
103.5					2.40

DUQUESNE LIGHT COMPANY
 ACCOUNT 357 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2017

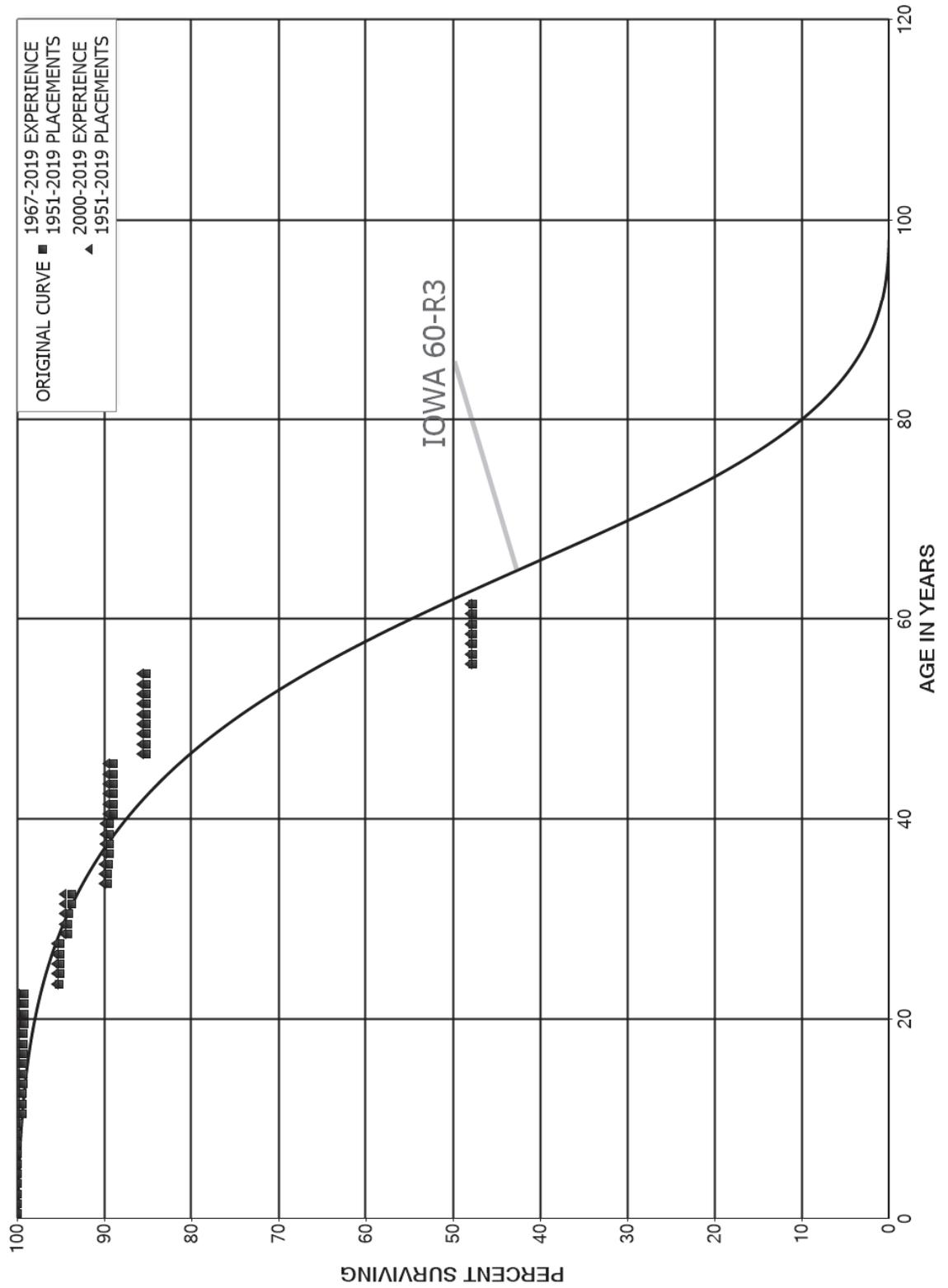
EXPERIENCE BAND 1967-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,814,540		0.0000	1.0000	100.00
0.5	74,814,695		0.0000	1.0000	100.00
1.5	74,814,695		0.0000	1.0000	100.00
2.5	74,942,868		0.0000	1.0000	100.00
3.5	66,543,081		0.0000	1.0000	100.00
4.5	64,932,701	145,866	0.0022	0.9978	100.00
5.5	64,763,022	29,632	0.0005	0.9995	99.78
6.5	64,217,105		0.0000	1.0000	99.73
7.5	58,459,275		0.0000	1.0000	99.73
8.5	61,020,460	77,188	0.0013	0.9987	99.73
9.5	60,833,712		0.0000	1.0000	99.60
10.5	60,997,025		0.0000	1.0000	99.60
11.5	60,997,025		0.0000	1.0000	99.60
12.5	36,121,140		0.0000	1.0000	99.60
13.5	35,862,199		0.0000	1.0000	99.60
14.5	35,215,105		0.0000	1.0000	99.60
15.5	35,237,638		0.0000	1.0000	99.60
16.5	34,709,634		0.0000	1.0000	99.60
17.5	34,711,317		0.0000	1.0000	99.60
18.5	34,711,317		0.0000	1.0000	99.60
19.5	34,711,317		0.0000	1.0000	99.60
20.5	34,744,690	1,153	0.0000	1.0000	99.60
21.5	36,189,014		0.0000	1.0000	99.60
22.5	36,189,014	2,691	0.0001	0.9999	99.60
23.5	36,172,667		0.0000	1.0000	99.59
24.5	36,172,667		0.0000	1.0000	99.59
25.5	36,485,093		0.0000	1.0000	99.59
26.5	36,485,093		0.0000	1.0000	99.59
27.5	36,485,093		0.0000	1.0000	99.59
28.5	36,493,354		0.0000	1.0000	99.59
29.5	35,000,057	64,780	0.0019	0.9981	99.59
30.5	34,935,277	141,209	0.0040	0.9960	99.41
31.5	34,794,068		0.0000	1.0000	99.01
32.5	34,861,879		0.0000	1.0000	99.01
33.5	34,240,860		0.0000	1.0000	99.01
34.5	33,808,805	143,949	0.0043	0.9957	99.01
35.5	33,664,856	16,636	0.0005	0.9995	98.59
36.5	33,631,584		0.0000	1.0000	98.54
37.5	33,637,481	1,247	0.0000	1.0000	98.54
38.5	33,636,234		0.0000	1.0000	98.53

DUQUESNE LIGHT COMPANY
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2017			EXPERIENCE BAND 1967-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,979,363		0.0000	1.0000	98.53
40.5	4,352,209		0.0000	1.0000	98.53
41.5	4,352,209		0.0000	1.0000	98.53
42.5	4,534,603		0.0000	1.0000	98.53
43.5	4,534,603		0.0000	1.0000	98.53
44.5	4,535,018		0.0000	1.0000	98.53
45.5	4,529,121	1,064	0.0002	0.9998	98.53
46.5	4,528,057		0.0000	1.0000	98.51
47.5	4,362,469		0.0000	1.0000	98.51
48.5	4,362,469		0.0000	1.0000	98.51
49.5	4,362,469		0.0000	1.0000	98.51
50.5	4,362,469		0.0000	1.0000	98.51
51.5	4,362,469		0.0000	1.0000	98.51
52.5	3,970,548		0.0000	1.0000	98.51
53.5	3,970,548		0.0000	1.0000	98.51
54.5	3,970,548		0.0000	1.0000	98.51
55.5	3,970,548		0.0000	1.0000	98.51
56.5	3,970,548		0.0000	1.0000	98.51
57.5	3,970,548		0.0000	1.0000	98.51
58.5	3,960,113	11,129	0.0028	0.9972	98.51
59.5	3,685,959		0.0000	1.0000	98.23
60.5	3,685,959		0.0000	1.0000	98.23
61.5	91,709		0.0000	1.0000	98.23
62.5	91,709		0.0000	1.0000	98.23
63.5					98.23

DUQUESNE LIGHT COMPANY
 ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2019

EXPERIENCE BAND 1967-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	148,298,141		0.0000	1.0000	100.00
0.5	148,197,727		0.0000	1.0000	100.00
1.5	148,197,727		0.0000	1.0000	100.00
2.5	146,667,078		0.0000	1.0000	100.00
3.5	104,396,812		0.0000	1.0000	100.00
4.5	104,392,974	7,148	0.0001	0.9999	100.00
5.5	104,419,545		0.0000	1.0000	99.99
6.5	91,697,396		0.0000	1.0000	99.99
7.5	77,697,971	30,667	0.0004	0.9996	99.99
8.5	59,874,490	98,477	0.0016	0.9984	99.95
9.5	41,557,707	148,104	0.0036	0.9964	99.79
10.5	41,401,433		0.0000	1.0000	99.43
11.5	34,641,929		0.0000	1.0000	99.43
12.5	19,527,258	31,542	0.0016	0.9984	99.43
13.5	19,295,239		0.0000	1.0000	99.27
14.5	19,134,785		0.0000	1.0000	99.27
15.5	19,099,478		0.0000	1.0000	99.27
16.5	19,099,478		0.0000	1.0000	99.27
17.5	19,126,635		0.0000	1.0000	99.27
18.5	19,129,652	20,110	0.0011	0.9989	99.27
19.5	19,109,374	3,677	0.0002	0.9998	99.17
20.5	19,148,726	5	0.0000	1.0000	99.15
21.5	19,928,621		0.0000	1.0000	99.15
22.5	19,928,621	800,219	0.0402	0.9598	99.15
23.5	19,128,402	13,955	0.0007	0.9993	95.17
24.5	19,114,447	7,152	0.0004	0.9996	95.10
25.5	19,114,143		0.0000	1.0000	95.06
26.5	19,114,143	1	0.0000	1.0000	95.06
27.5	19,114,142	175,421	0.0092	0.9908	95.06
28.5	18,947,252	7	0.0000	1.0000	94.19
29.5	18,947,246	35,900	0.0019	0.9981	94.19
30.5	18,911,346	53,516	0.0028	0.9972	94.01
31.5	18,857,830		0.0000	1.0000	93.75
32.5	18,858,674	833,633	0.0442	0.9558	93.75
33.5	17,887,460		0.0000	1.0000	89.60
34.5	17,887,460	21,534	0.0012	0.9988	89.60
35.5	17,865,926	27,195	0.0015	0.9985	89.49
36.5	17,329,101		0.0000	1.0000	89.36
37.5	17,269,465		0.0000	1.0000	89.36
38.5	17,269,465		0.0000	1.0000	89.36

DUQUESNE LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2019			EXPERIENCE BAND 1967-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,252,544	67,517	0.0039	0.9961	89.36
40.5	1,836,323		0.0000	1.0000	89.01
41.5	1,836,323		0.0000	1.0000	89.01
42.5	1,900,226		0.0000	1.0000	89.01
43.5	1,900,226		0.0000	1.0000	89.01
44.5	1,764,853		0.0000	1.0000	89.01
45.5	1,764,853	76,247	0.0432	0.9568	89.01
46.5	1,688,607		0.0000	1.0000	85.16
47.5	1,519,962		0.0000	1.0000	85.16
48.5	1,519,962		0.0000	1.0000	85.16
49.5	1,520,036		0.0000	1.0000	85.16
50.5	1,520,036		0.0000	1.0000	85.16
51.5	1,503,339		0.0000	1.0000	85.16
52.5	1,264,642		0.0000	1.0000	85.16
53.5	1,264,642		0.0000	1.0000	85.16
54.5	1,264,642	555,459	0.4392	0.5608	85.16
55.5	709,183		0.0000	1.0000	47.76
56.5	709,183		0.0000	1.0000	47.76
57.5	709,183		0.0000	1.0000	47.76
58.5	709,183		0.0000	1.0000	47.76
59.5	709,183		0.0000	1.0000	47.76
60.5	707,393		0.0000	1.0000	47.76
61.5	1,472		0.0000	1.0000	47.76
62.5	1,472		0.0000	1.0000	47.76
63.5	1,472		0.0000	1.0000	47.76
64.5	1,472		0.0000	1.0000	47.76
65.5	1,472		0.0000	1.0000	47.76
66.5	1,472		0.0000	1.0000	47.76
67.5	1,472		0.0000	1.0000	47.76
68.5					47.76

DUQUESNE LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	130,461,095		0.0000	1.0000	100.00
0.5	130,360,681		0.0000	1.0000	100.00
1.5	130,360,681		0.0000	1.0000	100.00
2.5	128,830,032		0.0000	1.0000	100.00
3.5	86,559,766		0.0000	1.0000	100.00
4.5	86,555,928		0.0000	1.0000	100.00
5.5	86,593,417		0.0000	1.0000	100.00
6.5	73,871,268		0.0000	1.0000	100.00
7.5	60,106,693		0.0000	1.0000	100.00
8.5	40,837,114		0.0000	1.0000	100.00
9.5	23,141,909		0.0000	1.0000	100.00
10.5	23,109,951		0.0000	1.0000	100.00
11.5	16,350,447		0.0000	1.0000	100.00
12.5	1,235,775		0.0000	1.0000	100.00
13.5	1,181,056		0.0000	1.0000	100.00
14.5	1,187,148		0.0000	1.0000	100.00
15.5	1,133,105		0.0000	1.0000	100.00
16.5	1,642,773		0.0000	1.0000	100.00
17.5	1,726,550		0.0000	1.0000	100.00
18.5	1,729,567		0.0000	1.0000	100.00
19.5	2,536,923		0.0000	1.0000	100.00
20.5	17,216,274	5	0.0000	1.0000	100.00
21.5	17,996,169		0.0000	1.0000	100.00
22.5	17,996,169	800,219	0.0445	0.9555	100.00
23.5	17,195,950		0.0000	1.0000	95.55
24.5	17,324,474	3,770	0.0002	0.9998	95.55
25.5	17,327,552		0.0000	1.0000	95.53
26.5	17,327,552	1	0.0000	1.0000	95.53
27.5	17,487,665	175,421	0.0100	0.9900	95.53
28.5	17,320,775	7	0.0000	1.0000	94.57
29.5	17,320,769		0.0000	1.0000	94.57
30.5	17,320,769		0.0000	1.0000	94.57
31.5	17,336,621		0.0000	1.0000	94.57
32.5	17,636,476	833,633	0.0473	0.9527	94.57
33.5	16,665,261		0.0000	1.0000	90.10
34.5	16,665,261		0.0000	1.0000	90.10
35.5	16,665,261	27,195	0.0016	0.9984	90.10
36.5	16,128,436		0.0000	1.0000	89.96
37.5	16,068,800		0.0000	1.0000	89.96
38.5	16,068,800		0.0000	1.0000	89.96

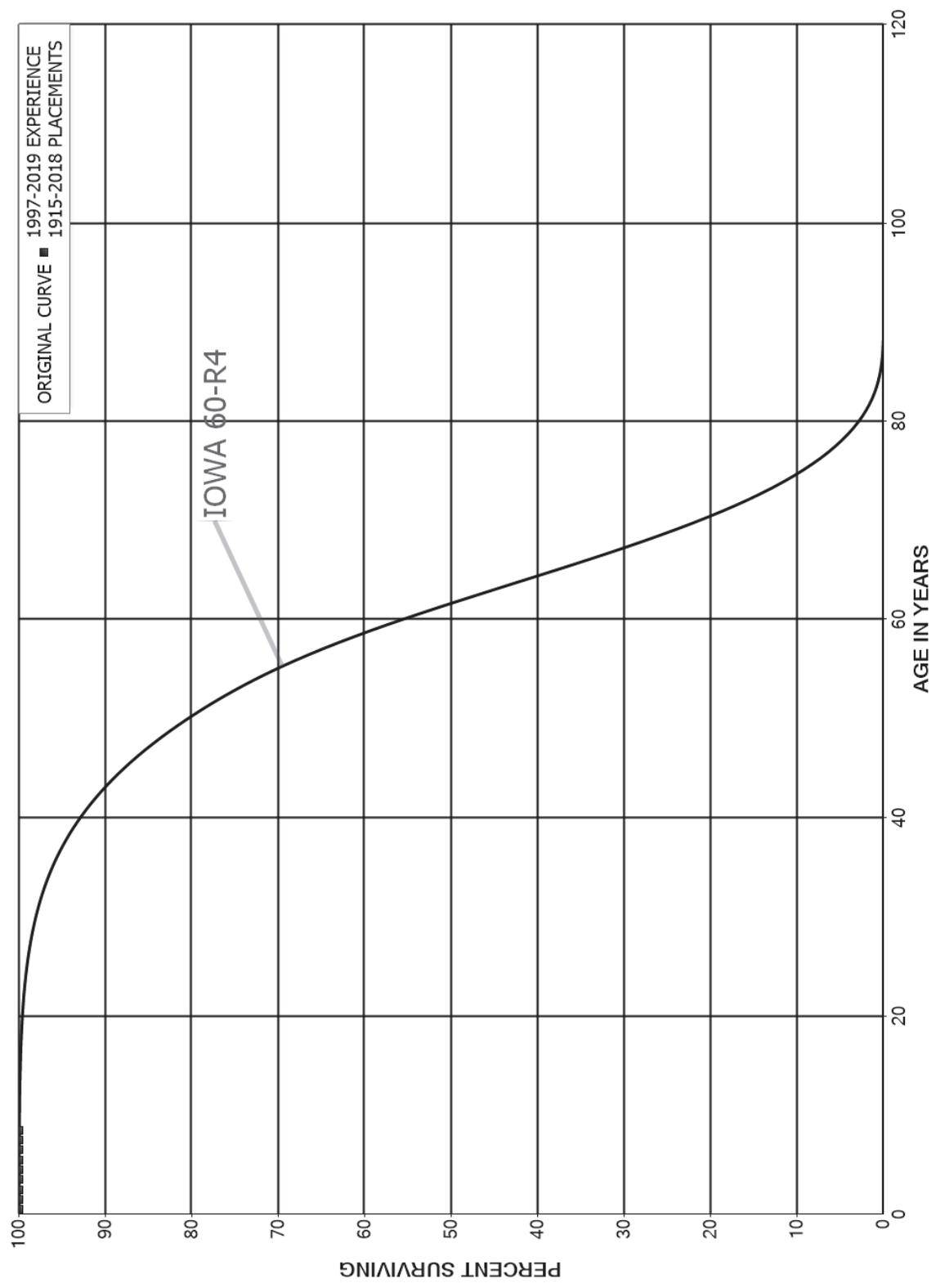
DUQUESNE LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,051,880	67,517	0.0042	0.9958	89.96
40.5	637,448		0.0000	1.0000	89.58
41.5	1,834,925		0.0000	1.0000	89.58
42.5	1,898,828		0.0000	1.0000	89.58
43.5	1,898,828		0.0000	1.0000	89.58
44.5	1,763,456		0.0000	1.0000	89.58
45.5	1,763,456	76,247	0.0432	0.9568	89.58
46.5	1,687,209		0.0000	1.0000	85.71
47.5	1,518,564		0.0000	1.0000	85.71
48.5	1,519,962		0.0000	1.0000	85.71
49.5	1,520,036		0.0000	1.0000	85.71
50.5	1,520,036		0.0000	1.0000	85.71
51.5	1,503,339		0.0000	1.0000	85.71
52.5	1,264,642		0.0000	1.0000	85.71
53.5	1,264,642		0.0000	1.0000	85.71
54.5	1,264,642	555,459	0.4392	0.5608	85.71
55.5	709,183		0.0000	1.0000	48.06
56.5	709,183		0.0000	1.0000	48.06
57.5	709,183		0.0000	1.0000	48.06
58.5	709,183		0.0000	1.0000	48.06
59.5	709,183		0.0000	1.0000	48.06
60.5	707,393		0.0000	1.0000	48.06
61.5	1,472		0.0000	1.0000	48.06
62.5	1,472		0.0000	1.0000	48.06
63.5	1,472		0.0000	1.0000	48.06
64.5	1,472		0.0000	1.0000	48.06
65.5	1,472		0.0000	1.0000	48.06
66.5	1,472		0.0000	1.0000	48.06
67.5	1,472		0.0000	1.0000	48.06
68.5					48.06

DUQUESNE LIGHT COMPANY
 ACCOUNT 359 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2018

EXPERIENCE BAND 1997-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,185,994		0.0000	1.0000	100.00
0.5	10,185,994		0.0000	1.0000	100.00
1.5	9,293,592		0.0000	1.0000	100.00
2.5	9,293,592		0.0000	1.0000	100.00
3.5	9,293,592		0.0000	1.0000	100.00
4.5	9,293,592		0.0000	1.0000	100.00
5.5	9,263,074		0.0000	1.0000	100.00
6.5	2,091,749		0.0000	1.0000	100.00
7.5	2,091,746		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5	7,511	7,511	1.0000		
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5	4,133		0.0000		
27.5	5,123	989	0.1931		
28.5	4,133		0.0000		
29.5	4,133		0.0000		
30.5	4,354		0.0000		
31.5	4,354		0.0000		
32.5	4,354		0.0000		
33.5	4,354		0.0000		
34.5	4,354		0.0000		
35.5	4,354		0.0000		
36.5	4,354		0.0000		
37.5	4,354		0.0000		
38.5	4,354	4,354	1.0000		

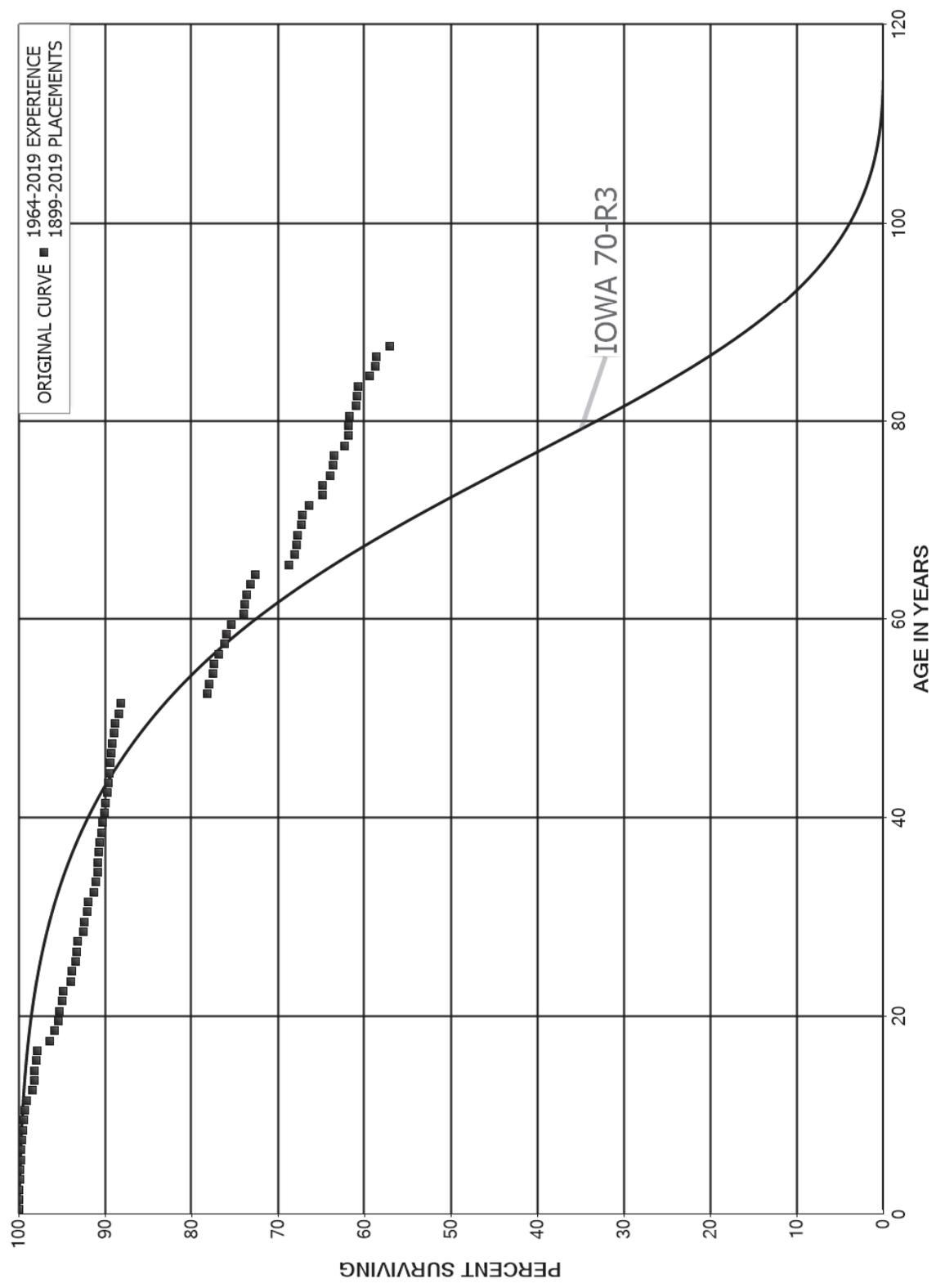
DUQUESNE LIGHT COMPANY
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2018			EXPERIENCE BAND 1997-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5	336	336	1.0000		
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5	504	504	1.0000		
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

DUQUESNE LIGHT COMPANY
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2018			EXPERIENCE BAND 1997-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5	390	390	1.0000		
81.5	16	16	1.0000		
82.5					

DUQUESNE LIGHT COMPANY
 ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,152,645	48,721	0.0007	0.9993	100.00
0.5	63,749,180		0.0000	1.0000	99.93
1.5	62,875,559	5,319	0.0001	0.9999	99.93
2.5	61,684,561	25,130	0.0004	0.9996	99.92
3.5	61,311,088	16,752	0.0003	0.9997	99.88
4.5	61,798,244	44,762	0.0007	0.9993	99.85
5.5	61,048,264	57,708	0.0009	0.9991	99.78
6.5	60,298,493	44,643	0.0007	0.9993	99.68
7.5	56,120,049	77,902	0.0014	0.9986	99.61
8.5	55,192,233	37,641	0.0007	0.9993	99.47
9.5	55,253,712	60,980	0.0011	0.9989	99.40
10.5	50,969,077	135,651	0.0027	0.9973	99.29
11.5	50,217,846	310,698	0.0062	0.9938	99.03
12.5	48,634,030	128,969	0.0027	0.9973	98.42
13.5	44,835,487	14,226	0.0003	0.9997	98.15
14.5	44,004,624	79,744	0.0018	0.9982	98.12
15.5	43,241,695	26,788	0.0006	0.9994	97.95
16.5	42,633,766	640,309	0.0150	0.9850	97.88
17.5	41,333,813	229,219	0.0055	0.9945	96.41
18.5	41,005,132	205,366	0.0050	0.9950	95.88
19.5	40,494,225	65,521	0.0016	0.9984	95.40
20.5	39,450,458	123,012	0.0031	0.9969	95.25
21.5	39,058,500	56,618	0.0014	0.9986	94.95
22.5	38,776,351	335,238	0.0086	0.9914	94.81
23.5	37,264,969	73,808	0.0020	0.9980	93.99
24.5	35,632,212	150,706	0.0042	0.9958	93.81
25.5	35,915,978	37,730	0.0011	0.9989	93.41
26.5	35,887,124	62,233	0.0017	0.9983	93.31
27.5	34,903,248	242,093	0.0069	0.9931	93.15
28.5	34,529,885	41,801	0.0012	0.9988	92.50
29.5	33,756,160	137,164	0.0041	0.9959	92.39
30.5	33,586,777	33,778	0.0010	0.9990	92.01
31.5	32,148,841	207,659	0.0065	0.9935	91.92
32.5	31,986,698	108,544	0.0034	0.9966	91.33
33.5	30,326,249	48,060	0.0016	0.9984	91.02
34.5	30,288,123	13,358	0.0004	0.9996	90.87
35.5	30,656,095	44,508	0.0015	0.9985	90.83
36.5	31,214,547	13,682	0.0004	0.9996	90.70
37.5	23,083,875	75,845	0.0033	0.9967	90.66
38.5	23,066,005	19,325	0.0008	0.9992	90.36

DUQUESNE LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,581,763	44,248	0.0019	0.9981	90.29
40.5	15,985,092	21,517	0.0013	0.9987	90.12
41.5	15,250,188	46,259	0.0030	0.9970	90.00
42.5	15,056,001	20,574	0.0014	0.9986	89.73
43.5	14,976,521	17,384	0.0012	0.9988	89.60
44.5	13,973,150	22,896	0.0016	0.9984	89.50
45.5	13,768,409	12,146	0.0009	0.9991	89.35
46.5	12,548,788	17,247	0.0014	0.9986	89.27
47.5	9,480,100	18,002	0.0019	0.9981	89.15
48.5	9,234,782	11,347	0.0012	0.9988	88.98
49.5	8,783,692	50,296	0.0057	0.9943	88.87
50.5	8,701,731	16,102	0.0019	0.9981	88.36
51.5	7,505,241	851,699	0.1135	0.8865	88.20
52.5	6,382,115	18,232	0.0029	0.9971	78.19
53.5	6,353,868	35,056	0.0055	0.9945	77.97
54.5	6,162,494	11,358	0.0018	0.9982	77.54
55.5	6,054,674	43,791	0.0072	0.9928	77.39
56.5	5,937,735	49,292	0.0083	0.9917	76.83
57.5	5,840,777	18,366	0.0031	0.9969	76.20
58.5	5,597,630	37,613	0.0067	0.9933	75.96
59.5	5,437,854	108,674	0.0200	0.9800	75.45
60.5	4,352,675	6,522	0.0015	0.9985	73.94
61.5	4,085,760	11,255	0.0028	0.9972	73.83
62.5	3,883,744	23,982	0.0062	0.9938	73.62
63.5	3,660,195	29,583	0.0081	0.9919	73.17
64.5	3,370,013	177,312	0.0526	0.9474	72.58
65.5	3,073,752	30,990	0.0101	0.9899	68.76
66.5	2,919,348	7,809	0.0027	0.9973	68.07
67.5	2,895,190	5,592	0.0019	0.9981	67.88
68.5	2,877,211	22,228	0.0077	0.9923	67.75
69.5	2,808,982	3,850	0.0014	0.9986	67.23
70.5	2,783,252	28,700	0.0103	0.9897	67.14
71.5	2,690,039	63,170	0.0235	0.9765	66.45
72.5	2,644,784	3,988	0.0015	0.9985	64.89
73.5	2,646,468	35,250	0.0133	0.9867	64.79
74.5	2,544,290	12,796	0.0050	0.9950	63.92
75.5	2,536,869	5,819	0.0023	0.9977	63.60
76.5	2,555,081	49,220	0.0193	0.9807	63.46
77.5	2,482,629	14,920	0.0060	0.9940	62.23
78.5	2,440,418	1,158	0.0005	0.9995	61.86

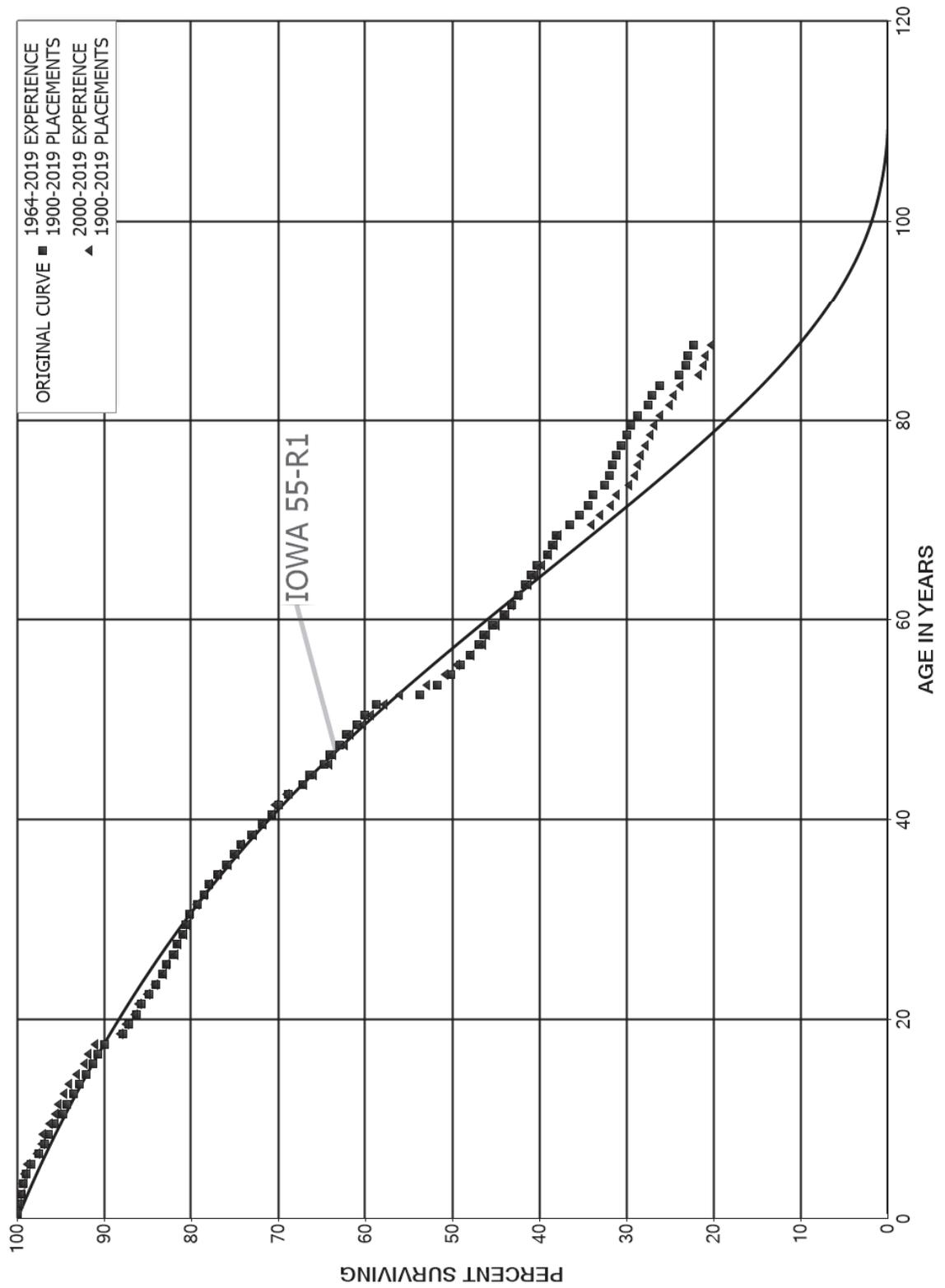
DUQUESNE LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019			EXPERIENCE BAND 1964-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,440,740	2,080	0.0009	0.9991	61.83	
80.5	2,429,126	31,182	0.0128	0.9872	61.78	
81.5	2,401,719	5,907	0.0025	0.9975	60.99	
82.5	2,394,420	2,707	0.0011	0.9989	60.84	
83.5	2,392,103	54,841	0.0229	0.9771	60.77	
84.5	2,337,220	25,809	0.0110	0.9890	59.37	
85.5	2,310,502	2,066	0.0009	0.9991	58.72	
86.5	2,308,798	63,464	0.0275	0.9725	58.67	
87.5	2,240,799	3,016	0.0013	0.9987	57.05	
88.5	2,223,510	460	0.0002	0.9998	56.98	
89.5	2,210,165		0.0000	1.0000	56.96	
90.5	2,170,553	19,752	0.0091	0.9909	56.96	
91.5	1,823,329		0.0000	1.0000	56.45	
92.5	1,714,751	515	0.0003	0.9997	56.45	
93.5	1,601,411	28,002	0.0175	0.9825	56.43	
94.5	1,253,508	59	0.0000	1.0000	55.44	
95.5	693,316	1,169	0.0017	0.9983	55.44	
96.5	570,556		0.0000	1.0000	55.35	
97.5	317,790		0.0000	1.0000	55.35	
98.5	262,400		0.0000	1.0000	55.35	
99.5	233,971	900	0.0038	0.9962	55.35	
100.5	154,704		0.0000	1.0000	55.13	
101.5	109,821		0.0000	1.0000	55.13	
102.5	98,186		0.0000	1.0000	55.13	
103.5	98,186		0.0000	1.0000	55.13	
104.5	98,145		0.0000	1.0000	55.13	
105.5	77,080		0.0000	1.0000	55.13	
106.5	68,708	647	0.0094	0.9906	55.13	
107.5	68,061		0.0000	1.0000	54.61	
108.5	68,061	3,678	0.0540	0.9460	54.61	
109.5	64,384		0.0000	1.0000	51.66	
110.5	63,689		0.0000	1.0000	51.66	
111.5	63,689		0.0000	1.0000	51.66	
112.5	63,689		0.0000	1.0000	51.66	
113.5	62,332		0.0000	1.0000	51.66	
114.5	62,332		0.0000	1.0000	51.66	
115.5	41,605		0.0000	1.0000	51.66	
116.5	38,681		0.0000	1.0000	51.66	
117.5	34,103		0.0000	1.0000	51.66	
118.5	34,103		0.0000	1.0000	51.66	
119.5	28,258		0.0000	1.0000	51.66	
120.5					51.66	

DUQUESNE LIGHT COMPANY
 ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	536,552,973	241,350	0.0004	0.9996	100.00
0.5	514,224,845	1,094,779	0.0021	0.9979	99.96
1.5	499,821,112	1,120,686	0.0022	0.9978	99.74
2.5	487,875,499	1,002,634	0.0021	0.9979	99.52
3.5	480,669,587	1,502,927	0.0031	0.9969	99.31
4.5	478,382,557	2,930,580	0.0061	0.9939	99.00
5.5	466,671,540	4,235,747	0.0091	0.9909	98.40
6.5	459,155,068	3,072,576	0.0067	0.9933	97.50
7.5	419,367,181	1,797,706	0.0043	0.9957	96.85
8.5	398,982,974	3,130,239	0.0078	0.9922	96.44
9.5	379,744,000	3,875,245	0.0102	0.9898	95.68
10.5	353,172,733	1,548,488	0.0044	0.9956	94.70
11.5	336,983,244	2,740,680	0.0081	0.9919	94.29
12.5	325,762,695	2,225,230	0.0068	0.9932	93.52
13.5	281,368,645	2,471,766	0.0088	0.9912	92.88
14.5	267,772,107	2,335,447	0.0087	0.9913	92.07
15.5	254,714,406	1,414,003	0.0056	0.9944	91.26
16.5	246,445,093	2,221,106	0.0090	0.9910	90.76
17.5	238,955,557	5,642,157	0.0236	0.9764	89.94
18.5	229,865,356	1,589,710	0.0069	0.9931	87.82
19.5	220,485,215	2,421,285	0.0110	0.9890	87.21
20.5	215,092,703	1,387,036	0.0064	0.9936	86.25
21.5	211,228,815	2,208,774	0.0105	0.9895	85.69
22.5	199,269,333	1,736,941	0.0087	0.9913	84.80
23.5	176,435,588	1,679,599	0.0095	0.9905	84.06
24.5	163,549,295	813,644	0.0050	0.9950	83.26
25.5	165,821,130	1,572,733	0.0095	0.9905	82.84
26.5	150,115,206	895,184	0.0060	0.9940	82.06
27.5	139,890,278	1,022,960	0.0073	0.9927	81.57
28.5	134,594,505	620,871	0.0046	0.9954	80.97
29.5	129,268,768	624,141	0.0048	0.9952	80.60
30.5	125,361,652	1,425,482	0.0114	0.9886	80.21
31.5	118,752,978	1,221,734	0.0103	0.9897	79.30
32.5	114,943,716	810,437	0.0071	0.9929	78.48
33.5	103,500,851	1,309,988	0.0127	0.9873	77.93
34.5	101,281,158	1,378,408	0.0136	0.9864	76.94
35.5	98,031,675	1,111,981	0.0113	0.9887	75.90
36.5	98,796,400	970,171	0.0098	0.9902	75.03
37.5	81,525,817	1,322,772	0.0162	0.9838	74.30
38.5	78,708,801	1,402,864	0.0178	0.9822	73.09

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	77,293,210	1,192,350	0.0154	0.9846	71.79
40.5	72,067,981	696,973	0.0097	0.9903	70.68
41.5	67,314,685	1,140,450	0.0169	0.9831	70.00
42.5	65,334,458	1,508,498	0.0231	0.9769	68.81
43.5	62,434,056	795,219	0.0127	0.9873	67.22
44.5	56,444,765	1,408,187	0.0249	0.9751	66.37
45.5	53,711,451	507,349	0.0094	0.9906	64.71
46.5	49,817,055	910,330	0.0183	0.9817	64.10
47.5	40,675,928	466,873	0.0115	0.9885	62.93
48.5	39,628,876	836,348	0.0211	0.9789	62.21
49.5	35,989,299	511,420	0.0142	0.9858	60.89
50.5	34,507,423	724,727	0.0210	0.9790	60.03
51.5	32,275,131	2,760,284	0.0855	0.9145	58.77
52.5	28,253,150	1,033,968	0.0366	0.9634	53.74
53.5	26,302,147	788,969	0.0300	0.9700	51.78
54.5	25,259,081	571,246	0.0226	0.9774	50.22
55.5	23,848,299	572,711	0.0240	0.9760	49.09
56.5	22,801,872	466,489	0.0205	0.9795	47.91
57.5	22,143,939	273,573	0.0124	0.9876	46.93
58.5	20,685,206	423,859	0.0205	0.9795	46.35
59.5	19,783,647	597,221	0.0302	0.9698	45.40
60.5	17,525,662	328,380	0.0187	0.9813	44.03
61.5	16,404,558	302,035	0.0184	0.9816	43.20
62.5	14,934,706	283,612	0.0190	0.9810	42.41
63.5	13,644,139	218,633	0.0160	0.9840	41.60
64.5	11,588,309	180,637	0.0156	0.9844	40.94
65.5	11,133,518	339,573	0.0305	0.9695	40.30
66.5	10,145,052	132,042	0.0130	0.9870	39.07
67.5	9,552,897	130,047	0.0136	0.9864	38.56
68.5	9,106,311	361,360	0.0397	0.9603	38.03
69.5	7,851,990	245,023	0.0312	0.9688	36.53
70.5	7,258,022	201,183	0.0277	0.9723	35.39
71.5	6,853,586	105,770	0.0154	0.9846	34.40
72.5	6,738,416	265,024	0.0393	0.9607	33.87
73.5	6,471,809	117,757	0.0182	0.9818	32.54
74.5	6,319,197	73,854	0.0117	0.9883	31.95
75.5	6,252,819	79,964	0.0128	0.9872	31.58
76.5	6,138,577	102,026	0.0166	0.9834	31.17
77.5	5,757,972	126,687	0.0220	0.9780	30.65
78.5	5,412,408	81,218	0.0150	0.9850	29.98

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,302,740	140,132	0.0264	0.9736	29.53
80.5	5,161,286	218,932	0.0424	0.9576	28.75
81.5	4,930,525	92,817	0.0188	0.9812	27.53
82.5	4,811,418	147,502	0.0307	0.9693	27.01
83.5	4,617,150	400,780	0.0868	0.9132	26.18
84.5	4,186,336	121,593	0.0290	0.9710	23.91
85.5	3,971,163	44,811	0.0113	0.9887	23.22
86.5	3,916,174	121,196	0.0309	0.9691	22.95
87.5	3,792,542	31,430	0.0083	0.9917	22.24
88.5	3,749,956	31,669	0.0084	0.9916	22.06
89.5	3,373,314	139,525	0.0414	0.9586	21.87
90.5	3,129,311	67,447	0.0216	0.9784	20.97
91.5	2,791,163	34,825	0.0125	0.9875	20.52
92.5	2,387,340	7,133	0.0030	0.9970	20.26
93.5	1,967,119	57,784	0.0294	0.9706	20.20
94.5	1,392,736	3,163	0.0023	0.9977	19.61
95.5	417,510	309	0.0007	0.9993	19.56
96.5	379,874	7,103	0.0187	0.9813	19.55
97.5	225,941	191	0.0008	0.9992	19.18
98.5	177,659	2,660	0.0150	0.9850	19.17
99.5	64,531		0.0000	1.0000	18.88
100.5	56,722	17	0.0003	0.9997	18.88
101.5	11,083		0.0000	1.0000	18.87
102.5	4,588		0.0000	1.0000	18.87
103.5	3,316		0.0000	1.0000	18.87
104.5	3,085		0.0000	1.0000	18.87
105.5	2,295		0.0000	1.0000	18.87
106.5	2,123		0.0000	1.0000	18.87
107.5	2,123		0.0000	1.0000	18.87
108.5	1,764		0.0000	1.0000	18.87
109.5	1,764		0.0000	1.0000	18.87
110.5	1,764		0.0000	1.0000	18.87
111.5	1,764		0.0000	1.0000	18.87
112.5	1,764		0.0000	1.0000	18.87
113.5	1,695		0.0000	1.0000	18.87
114.5	1,695		0.0000	1.0000	18.87
115.5	1,695		0.0000	1.0000	18.87
116.5	1,695		0.0000	1.0000	18.87
117.5	1,695		0.0000	1.0000	18.87
118.5	1,695		0.0000	1.0000	18.87
119.5					18.87

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	304,394,691	59,558	0.0002	0.9998	100.00
0.5	285,724,040	846,963	0.0030	0.9970	99.98
1.5	276,021,212	726,426	0.0026	0.9974	99.68
2.5	272,942,812	445,371	0.0016	0.9984	99.42
3.5	280,476,496	511,767	0.0018	0.9982	99.26
4.5	288,392,744	1,155,268	0.0040	0.9960	99.08
5.5	280,664,350	2,905,110	0.0104	0.9896	98.68
6.5	276,174,158	1,575,054	0.0057	0.9943	97.66
7.5	242,406,717	364,610	0.0015	0.9985	97.10
8.5	225,609,318	1,909,403	0.0085	0.9915	96.96
9.5	212,897,854	1,500,894	0.0070	0.9930	96.14
10.5	190,206,353	541,741	0.0028	0.9972	95.46
11.5	179,742,534	1,312,606	0.0073	0.9927	95.19
12.5	174,258,283	1,037,863	0.0060	0.9940	94.49
13.5	137,536,808	1,267,300	0.0092	0.9908	93.93
14.5	126,146,841	1,250,472	0.0099	0.9901	93.06
15.5	117,720,584	562,102	0.0048	0.9952	92.14
16.5	112,145,022	972,649	0.0087	0.9913	91.70
17.5	132,488,635	4,217,965	0.0318	0.9682	90.91
18.5	125,125,163	800,951	0.0064	0.9936	88.01
19.5	118,880,868	1,380,534	0.0116	0.9884	87.45
20.5	130,274,007	708,474	0.0054	0.9946	86.43
21.5	132,355,863	1,588,915	0.0120	0.9880	85.96
22.5	122,628,398	1,196,103	0.0098	0.9902	84.93
23.5	102,532,608	1,204,697	0.0117	0.9883	84.10
24.5	98,137,727	492,334	0.0050	0.9950	83.11
25.5	102,354,082	1,140,346	0.0111	0.9889	82.70
26.5	91,456,736	416,930	0.0046	0.9954	81.78
27.5	95,977,551	749,165	0.0078	0.9922	81.40
28.5	91,586,224	403,170	0.0044	0.9956	80.77
29.5	90,201,283	366,382	0.0041	0.9959	80.41
30.5	87,941,352	889,787	0.0101	0.9899	80.09
31.5	84,660,337	995,106	0.0118	0.9882	79.28
32.5	84,145,205	575,699	0.0068	0.9932	78.34
33.5	73,583,707	921,248	0.0125	0.9875	77.81
34.5	71,830,716	1,090,805	0.0152	0.9848	76.83
35.5	68,936,750	823,529	0.0119	0.9881	75.67
36.5	67,561,182	533,631	0.0079	0.9921	74.76
37.5	49,942,656	1,007,612	0.0202	0.9798	74.17
38.5	48,779,171	702,663	0.0144	0.9856	72.68

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	47,409,402	668,857	0.0141	0.9859	71.63
40.5	46,239,726	218,958	0.0047	0.9953	70.62
41.5	42,208,833	807,773	0.0191	0.9809	70.28
42.5	41,896,353	1,226,758	0.0293	0.9707	68.94
43.5	40,428,747	645,830	0.0160	0.9840	66.92
44.5	37,685,927	1,035,720	0.0275	0.9725	65.85
45.5	36,141,426	265,377	0.0073	0.9927	64.04
46.5	33,546,562	694,702	0.0207	0.9793	63.57
47.5	25,290,876	277,875	0.0110	0.9890	62.25
48.5	24,937,434	553,715	0.0222	0.9778	61.57
49.5	22,708,657	341,748	0.0150	0.9850	60.20
50.5	21,835,955	559,467	0.0256	0.9744	59.30
51.5	20,123,752	652,783	0.0324	0.9676	57.78
52.5	18,284,983	997,952	0.0546	0.9454	55.90
53.5	16,413,505	656,207	0.0400	0.9600	52.85
54.5	15,825,169	434,252	0.0274	0.9726	50.74
55.5	14,631,024	492,207	0.0336	0.9664	49.35
56.5	13,802,090	362,226	0.0262	0.9738	47.69
57.5	13,790,690	139,707	0.0101	0.9899	46.44
58.5	12,849,954	300,776	0.0234	0.9766	45.97
59.5	12,113,203	320,207	0.0264	0.9736	44.89
60.5	10,185,048	115,724	0.0114	0.9886	43.70
61.5	9,458,867	182,111	0.0193	0.9807	43.21
62.5	8,196,123	228,926	0.0279	0.9721	42.37
63.5	7,000,736	136,395	0.0195	0.9805	41.19
64.5	5,052,687	91,939	0.0182	0.9818	40.39
65.5	4,691,121	94,216	0.0201	0.9799	39.65
66.5	3,969,141	64,241	0.0162	0.9838	38.86
67.5	3,504,697	50,007	0.0143	0.9857	38.23
68.5	3,281,773	322,731	0.0983	0.9017	37.68
69.5	2,627,772	82,963	0.0316	0.9684	33.98
70.5	2,447,733	90,910	0.0371	0.9629	32.90
71.5	2,683,064	52,750	0.0197	0.9803	31.68
72.5	3,108,029	141,276	0.0455	0.9545	31.06
73.5	3,799,430	89,262	0.0235	0.9765	29.65
74.5	4,303,627	55,506	0.0129	0.9871	28.95
75.5	5,412,871	57,086	0.0105	0.9895	28.58
76.5	5,422,620	95,254	0.0176	0.9824	28.28
77.5	5,286,890	119,795	0.0227	0.9773	27.78
78.5	5,066,047	75,397	0.0149	0.9851	27.15

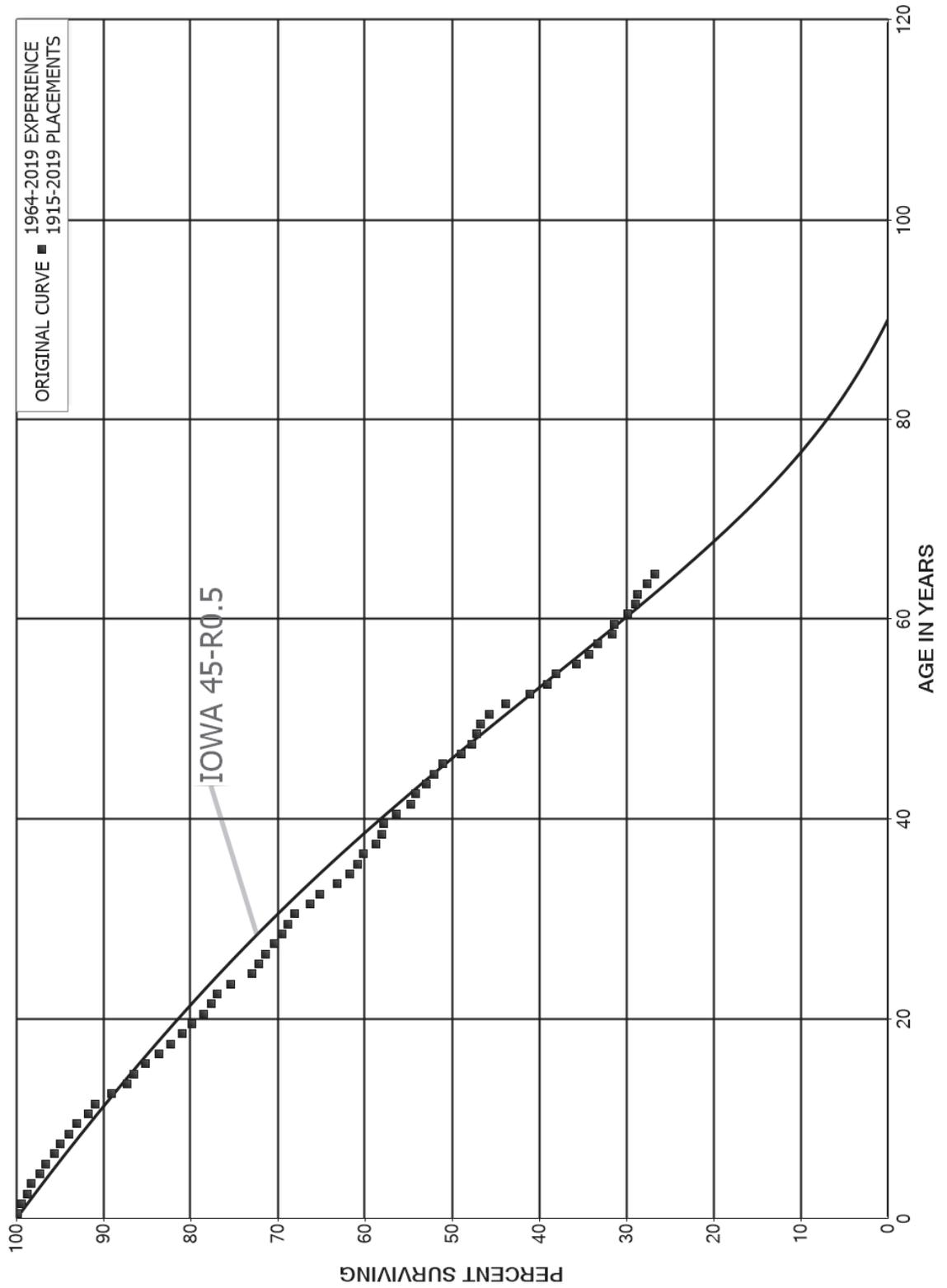
DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,220,587	140,047	0.0268	0.9732	26.75
80.5	5,092,809	217,564	0.0427	0.9573	26.03
81.5	4,907,485	90,097	0.0184	0.9816	24.92
82.5	4,797,204	147,378	0.0307	0.9693	24.46
83.5	4,604,267	399,852	0.0868	0.9132	23.71
84.5	4,174,618	121,593	0.0291	0.9709	21.65
85.5	3,960,254	44,585	0.0113	0.9887	21.02
86.5	3,912,343	119,649	0.0306	0.9694	20.78
87.5	3,790,422	31,430	0.0083	0.9917	20.15
88.5	3,748,195	31,669	0.0084	0.9916	19.98
89.5	3,371,553	139,525	0.0414	0.9586	19.81
90.5	3,127,551	67,447	0.0216	0.9784	18.99
91.5	2,789,402	34,825	0.0125	0.9875	18.58
92.5	2,385,580	7,133	0.0030	0.9970	18.35
93.5	1,965,424	57,784	0.0294	0.9706	18.29
94.5	1,391,041	3,163	0.0023	0.9977	17.76
95.5	415,814	309	0.0007	0.9993	17.72
96.5	378,179	7,103	0.0188	0.9812	17.70
97.5	224,246	191	0.0009	0.9991	17.37
98.5	175,964	2,660	0.0151	0.9849	17.36
99.5	64,531		0.0000	1.0000	17.09
100.5	56,722	17	0.0003	0.9997	17.09
101.5	11,083		0.0000	1.0000	17.09
102.5	4,588		0.0000	1.0000	17.09
103.5	3,316		0.0000	1.0000	17.09
104.5	3,085		0.0000	1.0000	17.09
105.5	2,295		0.0000	1.0000	17.09
106.5	2,123		0.0000	1.0000	17.09
107.5	2,123		0.0000	1.0000	17.09
108.5	1,764		0.0000	1.0000	17.09
109.5	1,764		0.0000	1.0000	17.09
110.5	1,764		0.0000	1.0000	17.09
111.5	1,764		0.0000	1.0000	17.09
112.5	1,764		0.0000	1.0000	17.09
113.5	1,695		0.0000	1.0000	17.09
114.5	1,695		0.0000	1.0000	17.09
115.5	1,695		0.0000	1.0000	17.09
116.5	1,695		0.0000	1.0000	17.09
117.5	1,695		0.0000	1.0000	17.09
118.5	1,695		0.0000	1.0000	17.09
119.5					17.09

DUQUESNE LIGHT COMPANY
 ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,815,639	85,275	0.0016	0.9984	100.00
0.5	53,182,427	265,478	0.0050	0.9950	99.84
1.5	53,093,187	334,806	0.0063	0.9937	99.34
2.5	51,993,066	217,204	0.0042	0.9958	98.72
3.5	51,007,470	520,913	0.0102	0.9898	98.30
4.5	49,908,393	336,558	0.0067	0.9933	97.30
5.5	48,445,413	528,918	0.0109	0.9891	96.64
6.5	48,157,399	328,196	0.0068	0.9932	95.59
7.5	48,046,129	503,180	0.0105	0.9895	94.94
8.5	47,379,421	442,509	0.0093	0.9907	93.94
9.5	47,102,097	652,878	0.0139	0.9861	93.07
10.5	44,426,490	401,966	0.0090	0.9910	91.78
11.5	42,863,653	903,200	0.0211	0.9789	90.95
12.5	41,898,608	796,407	0.0190	0.9810	89.03
13.5	39,611,653	369,694	0.0093	0.9907	87.34
14.5	38,582,056	613,030	0.0159	0.9841	86.52
15.5	38,152,579	695,285	0.0182	0.9818	85.15
16.5	37,165,705	580,745	0.0156	0.9844	83.60
17.5	35,204,402	558,265	0.0159	0.9841	82.29
18.5	33,206,549	457,956	0.0138	0.9862	80.98
19.5	32,710,380	570,404	0.0174	0.9826	79.87
20.5	31,671,666	353,858	0.0112	0.9888	78.47
21.5	31,144,343	270,248	0.0087	0.9913	77.60
22.5	30,904,278	605,828	0.0196	0.9804	76.92
23.5	27,602,518	891,111	0.0323	0.9677	75.42
24.5	24,867,410	265,835	0.0107	0.9893	72.98
25.5	22,501,707	261,362	0.0116	0.9884	72.20
26.5	22,284,846	286,173	0.0128	0.9872	71.36
27.5	21,860,269	279,711	0.0128	0.9872	70.45
28.5	21,125,722	201,574	0.0095	0.9905	69.55
29.5	20,742,062	249,191	0.0120	0.9880	68.88
30.5	19,997,819	504,480	0.0252	0.9748	68.05
31.5	18,826,578	320,087	0.0170	0.9830	66.34
32.5	18,173,017	555,054	0.0305	0.9695	65.21
33.5	16,496,032	390,651	0.0237	0.9763	63.22
34.5	15,341,265	222,435	0.0145	0.9855	61.72
35.5	14,382,844	143,936	0.0100	0.9900	60.83
36.5	13,458,781	337,203	0.0251	0.9749	60.22
37.5	13,015,849	135,238	0.0104	0.9896	58.71
38.5	12,517,967	66,839	0.0053	0.9947	58.10

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1964-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	12,273,648	287,363	0.0234	0.9766	57.79	
40.5	11,873,342	353,029	0.0297	0.9703	56.44	
41.5	10,984,121	123,740	0.0113	0.9887	54.76	
42.5	9,876,181	227,256	0.0230	0.9770	54.14	
43.5	8,989,820	147,236	0.0164	0.9836	52.89	
44.5	8,038,935	140,517	0.0175	0.9825	52.03	
45.5	7,586,721	330,319	0.0435	0.9565	51.12	
46.5	6,948,173	168,734	0.0243	0.9757	48.89	
47.5	6,285,852	64,719	0.0103	0.9897	47.71	
48.5	6,116,285	66,634	0.0109	0.9891	47.21	
49.5	4,697,553	93,906	0.0200	0.9800	46.70	
50.5	4,041,687	169,411	0.0419	0.9581	45.77	
51.5	3,753,555	241,393	0.0643	0.9357	43.85	
52.5	3,407,866	167,494	0.0491	0.9509	41.03	
53.5	3,000,988	70,737	0.0236	0.9764	39.01	
54.5	2,850,500	178,435	0.0626	0.9374	38.09	
55.5	2,467,093	99,674	0.0404	0.9596	35.71	
56.5	2,203,648	61,606	0.0280	0.9720	34.27	
57.5	2,084,653	102,477	0.0492	0.9508	33.31	
58.5	1,811,151	12,799	0.0071	0.9929	31.67	
59.5	1,590,976	83,212	0.0523	0.9477	31.45	
60.5	1,378,065	41,313	0.0300	0.9700	29.80	
61.5	1,246,366	6,147	0.0049	0.9951	28.91	
62.5	1,194,449	47,744	0.0400	0.9600	28.77	
63.5	888,812	29,237	0.0329	0.9671	27.62	
64.5	798,790	5,744	0.0072	0.9928	26.71	
65.5	664,464	12,139	0.0183	0.9817	26.52	
66.5	599,587	9,772	0.0163	0.9837	26.03	
67.5	553,415	2,766	0.0050	0.9950	25.61	
68.5	542,504	32,413	0.0597	0.9403	25.48	
69.5	510,851	17,173	0.0336	0.9664	23.96	
70.5	432,028	40,942	0.0948	0.9052	23.15	
71.5	340,202	4,731	0.0139	0.9861	20.96	
72.5	325,938	29,783	0.0914	0.9086	20.67	
73.5	298,180	10,501	0.0352	0.9648	18.78	
74.5	277,683	5,241	0.0189	0.9811	18.12	
75.5	250,545	11,602	0.0463	0.9537	17.77	
76.5	239,257	22,325	0.0933	0.9067	16.95	
77.5	217,447	25,688	0.1181	0.8819	15.37	
78.5	191,310	20,499	0.1071	0.8929	13.55	

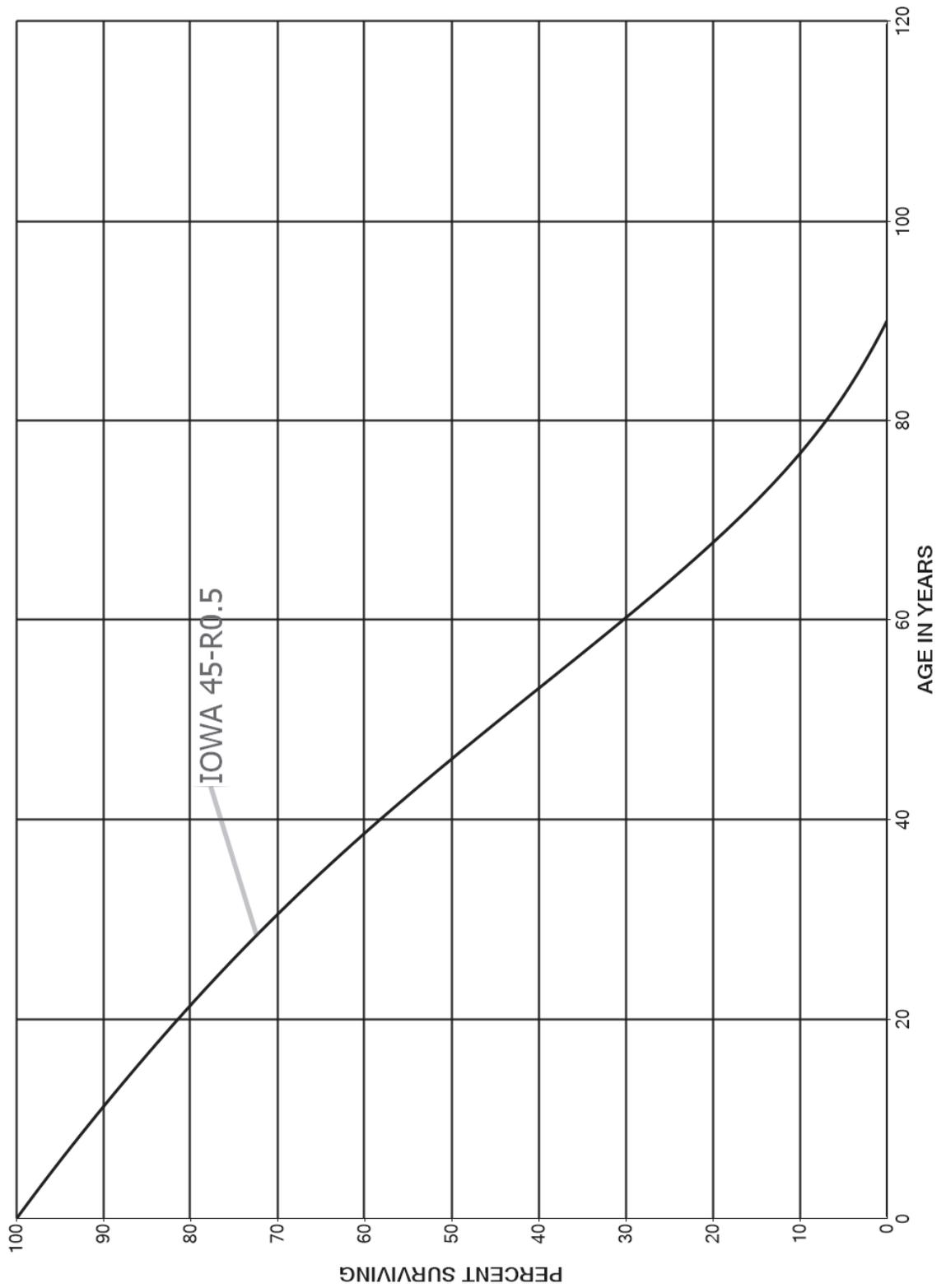
DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

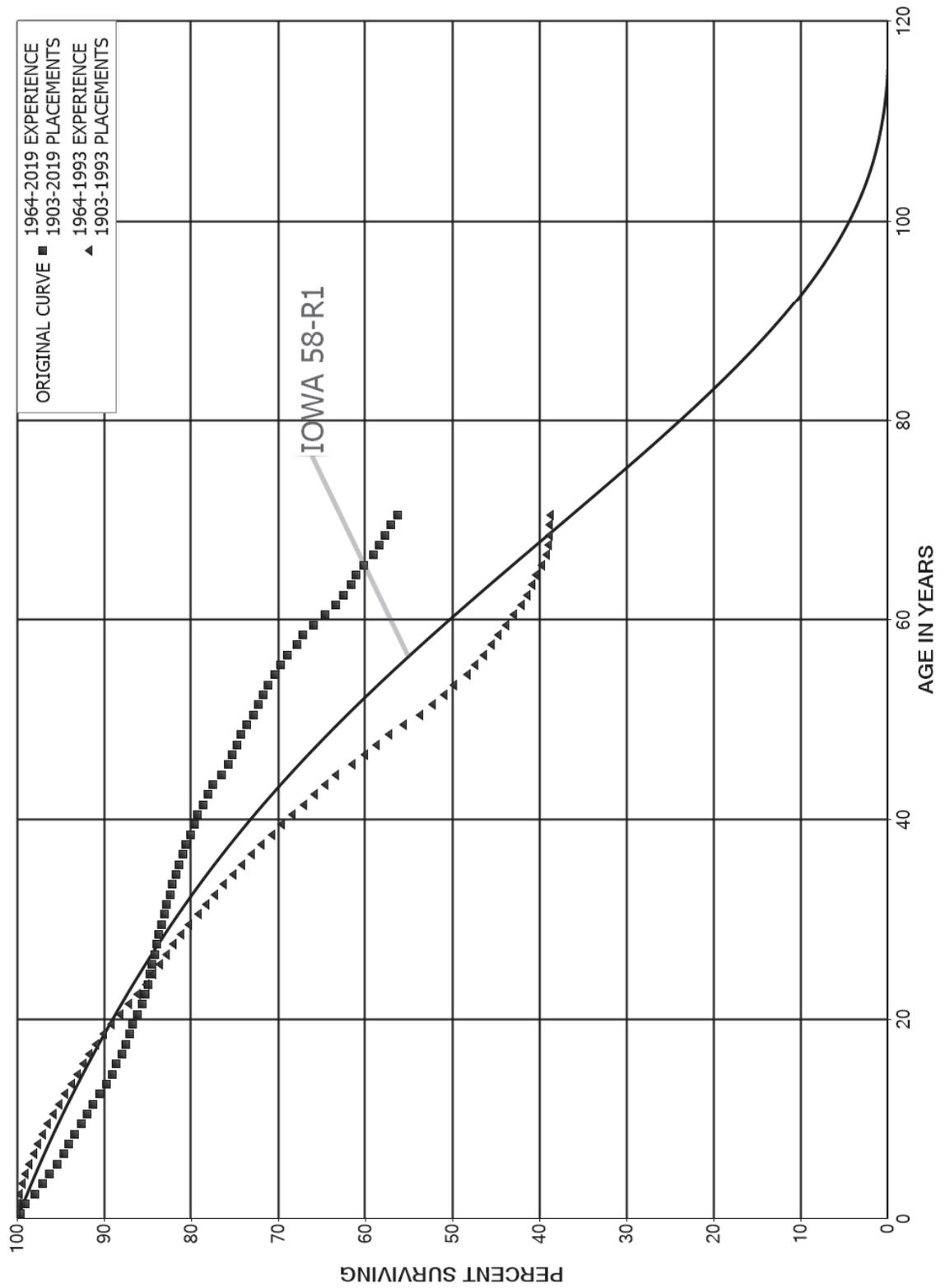
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	170,813	2,917	0.0171	0.9829	12.10
80.5	167,895	6,234	0.0371	0.9629	11.89
81.5	161,662	2,096	0.0130	0.9870	11.45
82.5	159,575	8,110	0.0508	0.9492	11.30
83.5	151,497	26,655	0.1759	0.8241	10.73
84.5	124,842	10,703	0.0857	0.9143	8.84
85.5	114,065	10,205	0.0895	0.9105	8.08
86.5	103,777	48,772	0.4700	0.5300	7.36
87.5	55,005	19,238	0.3497	0.6503	3.90
88.5	35,767	11,693	0.3269	0.6731	2.54
89.5	24,074	12,828	0.5328	0.4672	1.71
90.5	11,246	8,189	0.7282	0.2718	0.80
91.5	3,057	1,994	0.6523	0.3477	0.22
92.5	1,063		0.0000	1.0000	0.08
93.5	1,063	19	0.0176	0.9824	0.08
94.5	1,044		0.0000	1.0000	0.07
95.5	1,044		0.0000	1.0000	0.07
96.5	1,044	449	0.4297	0.5703	0.07
97.5	596	513	0.8616	0.1384	0.04
98.5	82		0.0000	1.0000	0.01
99.5	82	82	1.0000		0.01
100.5					

DUQUESNE LIGHT COMPANY
 ACCOUNT 362.3 STATION EQUIPMENT - PORTABLE SUBSTATIONS
 SMOOTH SURVIVOR CURVE



DUQUESNE LIGHT COMPANY
 ACCOUNT 364.11 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	499,398,465	1,721,061	0.0034	0.9966	100.00
0.5	452,572,380	2,837,111	0.0063	0.9937	99.66
1.5	399,842,278	4,362,768	0.0109	0.9891	99.03
2.5	373,815,408	3,485,349	0.0093	0.9907	97.95
3.5	360,262,942	2,667,642	0.0074	0.9926	97.04
4.5	348,597,439	3,412,227	0.0098	0.9902	96.32
5.5	334,443,130	2,548,252	0.0076	0.9924	95.38
6.5	309,148,110	1,903,539	0.0062	0.9938	94.65
7.5	294,192,336	1,945,973	0.0066	0.9934	94.07
8.5	274,831,298	2,276,502	0.0083	0.9917	93.44
9.5	264,802,467	2,224,400	0.0084	0.9916	92.67
10.5	257,870,170	1,611,472	0.0062	0.9938	91.89
11.5	252,723,137	2,378,675	0.0094	0.9906	91.32
12.5	248,106,201	2,124,706	0.0086	0.9914	90.46
13.5	237,599,639	1,502,028	0.0063	0.9937	89.68
14.5	231,678,889	1,378,591	0.0060	0.9940	89.12
15.5	225,671,771	1,706,027	0.0076	0.9924	88.59
16.5	220,818,463	1,066,808	0.0048	0.9952	87.92
17.5	219,841,029	1,014,701	0.0046	0.9954	87.49
18.5	219,182,014	1,042,070	0.0048	0.9952	87.09
19.5	219,222,281	1,170,416	0.0053	0.9947	86.67
20.5	220,163,725	1,396,595	0.0063	0.9937	86.21
21.5	218,340,683	1,046,605	0.0048	0.9952	85.66
22.5	204,282,765	641,367	0.0031	0.9969	85.25
23.5	195,037,174	597,699	0.0031	0.9969	84.99
24.5	187,015,060	433,666	0.0023	0.9977	84.73
25.5	177,782,729	630,130	0.0035	0.9965	84.53
26.5	169,524,741	528,360	0.0031	0.9969	84.23
27.5	158,343,309	499,631	0.0032	0.9968	83.97
28.5	148,363,575	497,691	0.0034	0.9966	83.70
29.5	139,492,672	526,801	0.0038	0.9962	83.42
30.5	131,128,649	499,637	0.0038	0.9962	83.11
31.5	122,494,940	521,745	0.0043	0.9957	82.79
32.5	115,436,065	439,003	0.0038	0.9962	82.44
33.5	107,862,163	487,757	0.0045	0.9955	82.12
34.5	100,136,829	416,879	0.0042	0.9958	81.75
35.5	94,819,577	475,768	0.0050	0.9950	81.41
36.5	88,855,809	437,943	0.0049	0.9951	81.00
37.5	83,041,331	503,483	0.0061	0.9939	80.60
38.5	78,491,786	447,720	0.0057	0.9943	80.11

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2019			EXPERIENCE BAND 1964-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	72,376,641	369,109	0.0051	0.9949	79.66	
40.5	67,591,607	526,492	0.0078	0.9922	79.25	
41.5	63,515,895	503,633	0.0079	0.9921	78.63	
42.5	58,122,821	354,571	0.0061	0.9939	78.01	
43.5	52,288,735	726,635	0.0139	0.9861	77.53	
44.5	46,501,946	447,545	0.0096	0.9904	76.46	
45.5	41,049,733	252,466	0.0062	0.9938	75.72	
46.5	37,729,672	246,284	0.0065	0.9935	75.26	
47.5	34,934,520	220,870	0.0063	0.9937	74.76	
48.5	32,966,301	309,204	0.0094	0.9906	74.29	
49.5	29,246,883	305,281	0.0104	0.9896	73.60	
50.5	27,629,784	207,547	0.0075	0.9925	72.83	
51.5	25,973,793	200,911	0.0077	0.9923	72.28	
52.5	23,577,496	191,814	0.0081	0.9919	71.72	
53.5	22,120,263	225,766	0.0102	0.9898	71.14	
54.5	20,570,057	192,669	0.0094	0.9906	70.41	
55.5	19,281,335	211,757	0.0110	0.9890	69.75	
56.5	18,056,134	292,243	0.0162	0.9838	68.99	
57.5	16,638,228	160,367	0.0096	0.9904	67.87	
58.5	15,506,570	297,286	0.0192	0.9808	67.21	
59.5	13,791,379	276,594	0.0201	0.9799	65.93	
60.5	11,944,807	219,215	0.0184	0.9816	64.60	
61.5	10,527,815	142,650	0.0135	0.9865	63.42	
62.5	9,186,947	134,531	0.0146	0.9854	62.56	
63.5	8,165,120	81,757	0.0100	0.9900	61.64	
64.5	7,242,863	95,191	0.0131	0.9869	61.03	
65.5	6,074,788	114,618	0.0189	0.9811	60.22	
66.5	5,184,434	61,791	0.0119	0.9881	59.09	
67.5	4,501,642	47,288	0.0105	0.9895	58.38	
68.5	3,897,584	49,200	0.0126	0.9874	57.77	
69.5	3,459,546	43,136	0.0125	0.9875	57.04	
70.5	3,123,457	47,193	0.0151	0.9849	56.33	
71.5	2,824,055	33,795	0.0120	0.9880	55.48	
72.5	2,807,240	41,565	0.0148	0.9852	54.81	
73.5	2,798,426	58,633	0.0210	0.9790	54.00	
74.5	2,740,477	114,988	0.0420	0.9580	52.87	
75.5	2,628,696	109,327	0.0416	0.9584	50.65	
76.5	2,505,946	54,201	0.0216	0.9784	48.55	
77.5	2,355,595	50,661	0.0215	0.9785	47.50	
78.5	2,192,165	39,695	0.0181	0.9819	46.47	

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,115,035	39,006	0.0184	0.9816	45.63
80.5	2,022,528	41,717	0.0206	0.9794	44.79
81.5	1,962,776	52,473	0.0267	0.9733	43.87
82.5	1,810,848	53,025	0.0293	0.9707	42.70
83.5	1,688,654	51,446	0.0305	0.9695	41.44
84.5	1,628,702	54,275	0.0333	0.9667	40.18
85.5	1,504,966	54,113	0.0360	0.9640	38.84
86.5	1,400,846	44,055	0.0314	0.9686	37.45
87.5	1,296,239	36,836	0.0284	0.9716	36.27
88.5	1,101,824	24,163	0.0219	0.9781	35.24
89.5	913,567	29,183	0.0319	0.9681	34.47
90.5	766,768	31,190	0.0407	0.9593	33.36
91.5	587,244	24,424	0.0416	0.9584	32.01
92.5	344,167	9,809	0.0285	0.9715	30.68
93.5	273,724	2,540	0.0093	0.9907	29.80
94.5	145,577		0.0000	1.0000	29.53
95.5	113,673		0.0000	1.0000	29.53
96.5	111,773		0.0000	1.0000	29.53
97.5	100,382		0.0000	1.0000	29.53
98.5	99,138		0.0000	1.0000	29.53
99.5	40,531		0.0000	1.0000	29.53
100.5	40,452		0.0000	1.0000	29.53
101.5	36,650		0.0000	1.0000	29.53
102.5	18,459		0.0000	1.0000	29.53
103.5	11,189		0.0000	1.0000	29.53
104.5	11,179		0.0000	1.0000	29.53
105.5	1,819		0.0000	1.0000	29.53
106.5	1,819		0.0000	1.0000	29.53
107.5					29.53

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-1993

EXPERIENCE BAND 1964-1993

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	113,653,005	26,237	0.0002	0.9998	100.00
0.5	105,446,226	132,980	0.0013	0.9987	99.98
1.5	97,193,334	244,764	0.0025	0.9975	99.85
2.5	90,739,879	258,981	0.0029	0.9971	99.60
3.5	86,064,706	323,809	0.0038	0.9962	99.32
4.5	81,640,759	403,342	0.0049	0.9951	98.94
5.5	76,709,232	359,359	0.0047	0.9953	98.45
6.5	72,474,890	360,852	0.0050	0.9950	97.99
7.5	67,742,734	384,027	0.0057	0.9943	97.50
8.5	62,795,255	359,739	0.0057	0.9943	96.95
9.5	59,258,509	383,926	0.0065	0.9935	96.40
10.5	55,099,117	383,816	0.0070	0.9930	95.77
11.5	51,063,445	409,122	0.0080	0.9920	95.10
12.5	48,087,144	373,612	0.0078	0.9922	94.34
13.5	43,946,285	317,007	0.0072	0.9928	93.61
14.5	40,798,711	303,469	0.0074	0.9926	92.93
15.5	38,225,952	257,361	0.0067	0.9933	92.24
16.5	35,030,416	292,263	0.0083	0.9917	91.62
17.5	31,421,866	323,822	0.0103	0.9897	90.86
18.5	27,579,346	260,928	0.0095	0.9905	89.92
19.5	23,881,987	264,408	0.0111	0.9889	89.07
20.5	21,532,165	257,550	0.0120	0.9880	88.08
21.5	19,624,133	220,754	0.0112	0.9888	87.03
22.5	18,443,332	201,001	0.0109	0.9891	86.05
23.5	15,657,911	149,118	0.0095	0.9905	85.11
24.5	14,705,442	129,892	0.0088	0.9912	84.30
25.5	13,588,132	133,937	0.0099	0.9901	83.56
26.5	11,831,971	111,204	0.0094	0.9906	82.73
27.5	10,978,483	117,861	0.0107	0.9893	81.96
28.5	10,230,374	112,434	0.0110	0.9890	81.08
29.5	9,596,944	134,584	0.0140	0.9860	80.19
30.5	9,020,081	106,967	0.0119	0.9881	79.06
31.5	8,455,077	106,999	0.0127	0.9873	78.12
32.5	8,217,583	105,206	0.0128	0.9872	77.14
33.5	7,771,320	109,439	0.0141	0.9859	76.15
34.5	7,120,817	100,412	0.0141	0.9859	75.08
35.5	6,929,675	96,918	0.0140	0.9860	74.02
36.5	6,965,310	114,076	0.0164	0.9836	72.98
37.5	6,716,509	108,926	0.0162	0.9838	71.79
38.5	6,395,535	100,290	0.0157	0.9843	70.62

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1993			EXPERIENCE BAND 1964-1993		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,864,114	102,792	0.0175	0.9825	69.51
40.5	5,413,264	106,552	0.0197	0.9803	68.30
41.5	5,022,882	92,449	0.0184	0.9816	66.95
42.5	4,617,305	86,518	0.0187	0.9813	65.72
43.5	4,304,408	83,493	0.0194	0.9806	64.49
44.5	3,992,400	117,276	0.0294	0.9706	63.24
45.5	3,676,024	82,163	0.0224	0.9776	61.38
46.5	3,409,517	76,678	0.0225	0.9775	60.01
47.5	3,259,161	82,956	0.0255	0.9745	58.66
48.5	3,091,324	92,399	0.0299	0.9701	57.17
49.5	2,951,720	95,577	0.0324	0.9676	55.46
50.5	2,802,983	78,153	0.0279	0.9721	53.66
51.5	2,647,995	65,410	0.0247	0.9753	52.16
52.5	2,473,832	55,943	0.0226	0.9774	50.88
53.5	2,387,650	72,294	0.0303	0.9697	49.73
54.5	2,249,893	42,703	0.0190	0.9810	48.22
55.5	2,172,040	47,039	0.0217	0.9783	47.30
56.5	2,038,080	37,674	0.0185	0.9815	46.28
57.5	1,934,081	35,090	0.0181	0.9819	45.42
58.5	1,805,348	34,130	0.0189	0.9811	44.60
59.5	1,702,019	36,185	0.0213	0.9787	43.76
60.5	1,622,219	32,244	0.0199	0.9801	42.83
61.5	1,525,190	23,353	0.0153	0.9847	41.98
62.5	1,333,253	19,155	0.0144	0.9856	41.33
63.5	1,139,084	14,201	0.0125	0.9875	40.74
64.5	993,068	15,501	0.0156	0.9844	40.23
65.5	759,130	11,040	0.0145	0.9855	39.60
66.5	427,324	1,506	0.0035	0.9965	39.03
67.5	299,735	982	0.0033	0.9967	38.89
68.5	164,571	365	0.0022	0.9978	38.76
69.5	110,520	52	0.0005	0.9995	38.68
70.5	109,730	58	0.0005	0.9995	38.66
71.5	98,594		0.0000	1.0000	38.64
72.5	98,049		0.0000	1.0000	38.64
73.5	41,835		0.0000	1.0000	38.64
74.5	41,724		0.0000	1.0000	38.64
75.5	38,112	64	0.0017	0.9983	38.64
76.5	17,723		0.0000	1.0000	38.57
77.5	10,831		0.0000	1.0000	38.57
78.5	10,813		0.0000	1.0000	38.57

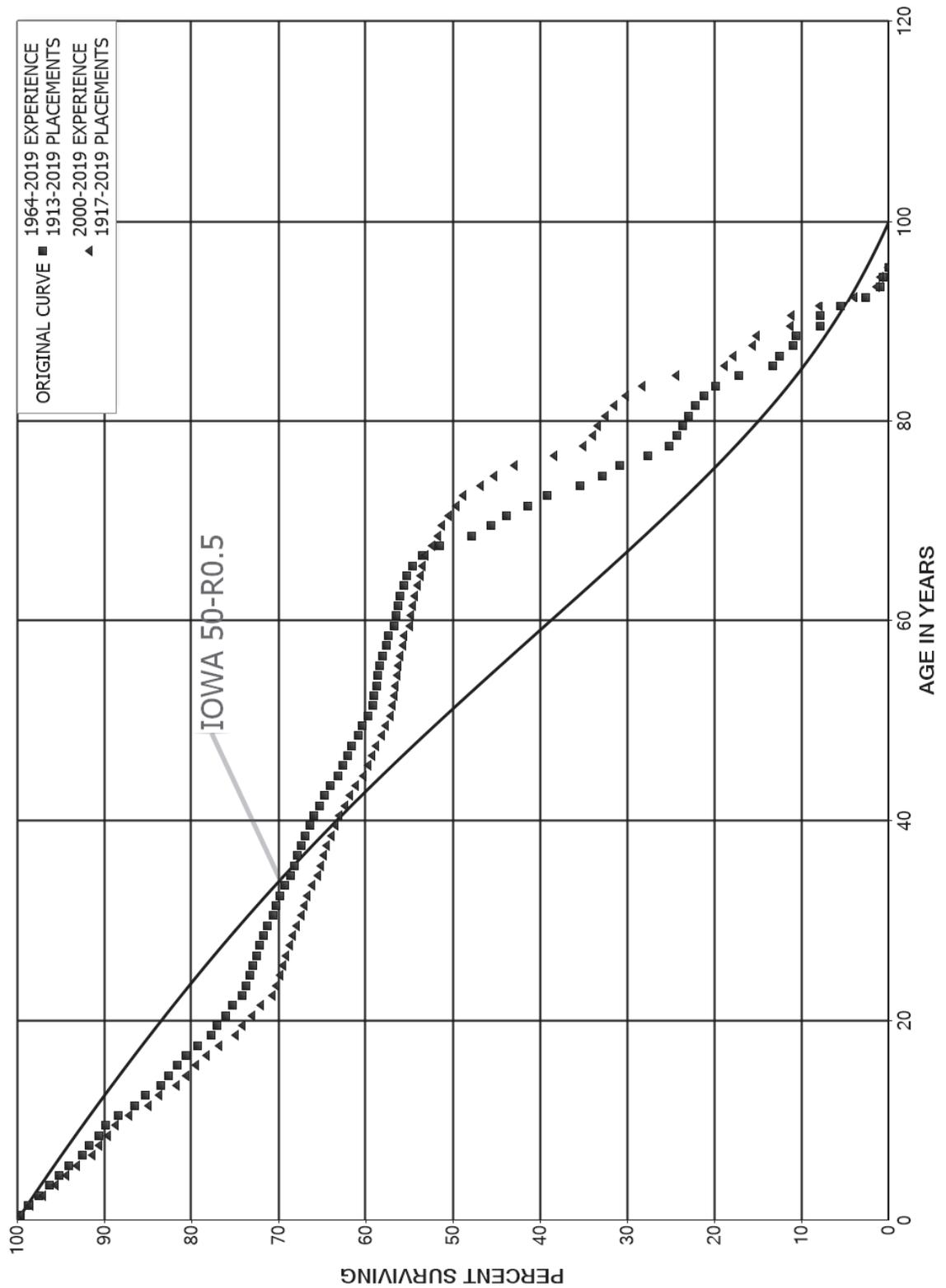
DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1993			EXPERIENCE BAND 1964-1993		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,924		0.0000	1.0000	38.57
80.5	1,924		0.0000	1.0000	38.57
81.5					38.57

DUQUESNE LIGHT COMPANY
 ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	529,094,558	2,315,571	0.0044	0.9956	100.00
0.5	473,558,576	4,127,023	0.0087	0.9913	99.56
1.5	418,988,741	5,181,726	0.0124	0.9876	98.69
2.5	384,435,445	4,825,199	0.0126	0.9874	97.47
3.5	367,342,905	4,170,318	0.0114	0.9886	96.25
4.5	352,972,006	4,190,462	0.0119	0.9881	95.16
5.5	339,260,782	5,671,155	0.0167	0.9833	94.03
6.5	322,682,003	2,731,358	0.0085	0.9915	92.46
7.5	304,226,791	3,359,192	0.0110	0.9890	91.67
8.5	302,618,107	2,728,025	0.0090	0.9910	90.66
9.5	248,687,093	3,913,205	0.0157	0.9843	89.84
10.5	232,841,108	5,053,941	0.0217	0.9783	88.43
11.5	220,987,693	3,045,708	0.0138	0.9862	86.51
12.5	217,757,125	4,491,640	0.0206	0.9794	85.32
13.5	206,321,988	2,413,550	0.0117	0.9883	83.56
14.5	188,755,568	2,094,971	0.0111	0.9889	82.58
15.5	179,611,389	2,346,382	0.0131	0.9869	81.66
16.5	174,072,217	2,878,747	0.0165	0.9835	80.60
17.5	167,533,212	3,194,529	0.0191	0.9809	79.27
18.5	151,321,384	1,377,155	0.0091	0.9909	77.75
19.5	149,746,418	1,835,503	0.0123	0.9877	77.05
20.5	144,567,246	1,628,943	0.0113	0.9887	76.10
21.5	143,580,353	2,059,699	0.0143	0.9857	75.24
22.5	137,913,991	870,572	0.0063	0.9937	74.16
23.5	131,544,229	748,722	0.0057	0.9943	73.70
24.5	130,637,980	689,532	0.0053	0.9947	73.28
25.5	127,148,903	625,417	0.0049	0.9951	72.89
26.5	122,973,740	690,486	0.0056	0.9944	72.53
27.5	116,237,544	605,951	0.0052	0.9948	72.12
28.5	110,286,890	702,551	0.0064	0.9936	71.75
29.5	105,652,180	922,476	0.0087	0.9913	71.29
30.5	101,078,805	536,582	0.0053	0.9947	70.67
31.5	98,008,228	582,371	0.0059	0.9941	70.29
32.5	94,679,411	862,907	0.0091	0.9909	69.88
33.5	90,063,950	833,576	0.0093	0.9907	69.24
34.5	85,938,598	545,327	0.0063	0.9937	68.60
35.5	82,739,670	459,671	0.0056	0.9944	68.16
36.5	78,689,371	424,373	0.0054	0.9946	67.78
37.5	74,732,176	546,020	0.0073	0.9927	67.42
38.5	70,895,846	534,114	0.0075	0.9925	66.93

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1964-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	64,945,854	449,535	0.0069	0.9931	66.42	
40.5	60,600,324	611,780	0.0101	0.9899	65.96	
41.5	56,269,465	484,604	0.0086	0.9914	65.30	
42.5	50,769,954	534,372	0.0105	0.9895	64.73	
43.5	44,742,422	616,708	0.0138	0.9862	64.05	
44.5	38,375,734	320,055	0.0083	0.9917	63.17	
45.5	32,714,270	279,746	0.0086	0.9914	62.64	
46.5	29,386,508	249,658	0.0085	0.9915	62.11	
47.5	26,616,866	306,256	0.0115	0.9885	61.58	
48.5	24,716,460	207,467	0.0084	0.9916	60.87	
49.5	20,728,932	224,409	0.0108	0.9892	60.36	
50.5	19,197,662	153,425	0.0080	0.9920	59.71	
51.5	17,840,060	64,953	0.0036	0.9964	59.23	
52.5	16,800,723	73,341	0.0044	0.9956	59.01	
53.5	15,651,182	46,299	0.0030	0.9970	58.76	
54.5	14,390,576	38,825	0.0027	0.9973	58.58	
55.5	13,346,739	84,760	0.0064	0.9936	58.42	
56.5	12,384,980	92,124	0.0074	0.9926	58.05	
57.5	11,302,813	55,048	0.0049	0.9951	57.62	
58.5	10,506,584	118,496	0.0113	0.9887	57.34	
59.5	9,174,576	33,409	0.0036	0.9964	56.69	
60.5	7,934,981	32,644	0.0041	0.9959	56.49	
61.5	7,009,054	30,026	0.0043	0.9957	56.26	
62.5	6,037,728	40,915	0.0068	0.9932	56.01	
63.5	5,133,311	32,955	0.0064	0.9936	55.64	
64.5	4,405,623	54,869	0.0125	0.9875	55.28	
65.5	3,695,032	71,571	0.0194	0.9806	54.59	
66.5	2,892,209	111,442	0.0385	0.9615	53.53	
67.5	2,255,955	161,446	0.0716	0.9284	51.47	
68.5	1,680,892	78,252	0.0466	0.9534	47.79	
69.5	1,180,432	44,397	0.0376	0.9624	45.56	
70.5	795,973	45,436	0.0571	0.9429	43.85	
71.5	591,306	30,832	0.0521	0.9479	41.34	
72.5	482,376	46,221	0.0958	0.9042	39.19	
73.5	392,831	29,412	0.0749	0.9251	35.43	
74.5	326,443	19,274	0.0590	0.9410	32.78	
75.5	297,944	31,222	0.1048	0.8952	30.85	
76.5	244,291	21,968	0.0899	0.9101	27.61	
77.5	169,651	5,427	0.0320	0.9680	25.13	
78.5	100,847	2,761	0.0274	0.9726	24.33	

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1964-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	83,568	2,393	0.0286	0.9714	23.66	
80.5	81,175	2,974	0.0366	0.9634	22.98	
81.5	70,071	2,992	0.0427	0.9573	22.14	
82.5	47,556	2,955	0.0621	0.9379	21.20	
83.5	25,729	3,536	0.1374	0.8626	19.88	
84.5	4,837	1,103	0.2279	0.7721	17.15	
85.5	1,125	64	0.0573	0.9427	13.24	
86.5	1,060	131	0.1237	0.8763	12.48	
87.5	929	29	0.0310	0.9690	10.94	
88.5	900	233	0.2583	0.7417	10.60	
89.5	668	2	0.0028	0.9972	7.86	
90.5	666	197	0.2965	0.7035	7.84	
91.5	468	242	0.5166	0.4834	5.51	
92.5	226	150	0.6638	0.3362	2.67	
93.5	76	28	0.3707	0.6293	0.90	
94.5	48	48	1.0000		0.56	
95.5						

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	425,991,268	2,312,183	0.0054	0.9946	100.00
0.5	380,221,543	4,079,330	0.0107	0.9893	99.46
1.5	328,415,120	4,954,880	0.0151	0.9849	98.39
2.5	301,341,586	4,434,273	0.0147	0.9853	96.91
3.5	290,305,274	3,698,351	0.0127	0.9873	95.48
4.5	276,471,743	3,629,723	0.0131	0.9869	94.26
5.5	264,672,094	5,081,081	0.0192	0.9808	93.03
6.5	251,720,896	1,950,443	0.0077	0.9923	91.24
7.5	238,530,293	2,714,619	0.0114	0.9886	90.53
8.5	242,058,870	2,274,581	0.0094	0.9906	89.50
9.5	191,451,004	3,409,524	0.0178	0.9822	88.66
10.5	178,755,993	4,563,041	0.0255	0.9745	87.08
11.5	167,960,774	2,561,170	0.0152	0.9848	84.86
12.5	166,149,426	3,986,242	0.0240	0.9760	83.57
13.5	157,328,575	2,087,174	0.0133	0.9867	81.56
14.5	140,816,917	1,866,149	0.0133	0.9867	80.48
15.5	133,123,052	1,997,407	0.0150	0.9850	79.41
16.5	129,684,610	2,538,753	0.0196	0.9804	78.22
17.5	124,173,255	2,950,775	0.0238	0.9762	76.69
18.5	108,711,604	1,179,197	0.0108	0.9892	74.87
19.5	109,640,723	1,619,737	0.0148	0.9852	74.06
20.5	105,284,360	1,470,889	0.0140	0.9860	72.96
21.5	106,823,716	1,976,437	0.0185	0.9815	71.94
22.5	105,698,296	695,449	0.0066	0.9934	70.61
23.5	104,790,710	595,981	0.0057	0.9943	70.15
24.5	107,909,997	593,121	0.0055	0.9945	69.75
25.5	109,435,934	528,930	0.0048	0.9952	69.36
26.5	107,872,356	578,175	0.0054	0.9946	69.03
27.5	103,047,500	574,236	0.0056	0.9944	68.66
28.5	97,822,347	576,368	0.0059	0.9941	68.28
29.5	96,238,681	812,566	0.0084	0.9916	67.87
30.5	92,313,842	439,222	0.0048	0.9952	67.30
31.5	89,738,261	471,720	0.0053	0.9947	66.98
32.5	86,650,263	753,869	0.0087	0.9913	66.63
33.5	82,436,186	765,586	0.0093	0.9907	66.05
34.5	78,406,904	438,794	0.0056	0.9944	65.44
35.5	75,236,072	391,744	0.0052	0.9948	65.07
36.5	71,490,929	392,158	0.0055	0.9945	64.73
37.5	67,791,623	523,425	0.0077	0.9923	64.38
38.5	64,022,693	520,982	0.0081	0.9919	63.88

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,687,879	417,562	0.0071	0.9929	63.36
40.5	55,149,673	537,792	0.0098	0.9902	62.91
41.5	51,174,671	455,806	0.0089	0.9911	62.29
42.5	46,065,176	512,578	0.0111	0.9889	61.74
43.5	40,568,129	580,963	0.0143	0.9857	61.05
44.5	34,537,200	312,328	0.0090	0.9910	60.18
45.5	29,323,449	234,775	0.0080	0.9920	59.63
46.5	26,606,450	211,375	0.0079	0.9921	59.16
47.5	24,455,310	269,348	0.0110	0.9890	58.69
48.5	23,014,685	183,352	0.0080	0.9920	58.04
49.5	19,523,466	158,696	0.0081	0.9919	57.58
50.5	18,418,663	87,606	0.0048	0.9952	57.11
51.5	17,361,965	54,848	0.0032	0.9968	56.84
52.5	16,371,453	53,772	0.0033	0.9967	56.66
53.5	15,229,541	39,313	0.0026	0.9974	56.47
54.5	14,004,814	36,605	0.0026	0.9974	56.33
55.5	12,943,531	41,264	0.0032	0.9968	56.18
56.5	12,039,291	72,892	0.0061	0.9939	56.00
57.5	11,031,586	33,125	0.0030	0.9970	55.66
58.5	10,315,992	114,484	0.0111	0.9889	55.49
59.5	8,986,072	31,812	0.0035	0.9965	54.88
60.5	7,726,260	30,301	0.0039	0.9961	54.68
61.5	6,799,916	27,415	0.0040	0.9960	54.47
62.5	5,840,129	27,270	0.0047	0.9953	54.25
63.5	4,931,950	31,935	0.0065	0.9935	54.00
64.5	4,181,137	21,487	0.0051	0.9949	53.65
65.5	3,492,504	22,423	0.0064	0.9936	53.37
66.5	2,681,029	37,384	0.0139	0.9861	53.03
67.5	2,020,554	24,479	0.0121	0.9879	52.29
68.5	1,568,594	14,407	0.0092	0.9908	51.66
69.5	1,134,114	17,084	0.0151	0.9849	51.18
70.5	750,185	12,825	0.0171	0.9829	50.41
71.5	556,966	9,455	0.0170	0.9830	49.55
72.5	447,081	18,339	0.0410	0.9590	48.71
73.5	375,264	11,961	0.0319	0.9681	46.71
74.5	324,467	17,345	0.0535	0.9465	45.22
75.5	297,442	31,058	0.1044	0.8956	42.80
76.5	242,652	21,138	0.0871	0.9129	38.33
77.5	168,432	5,373	0.0319	0.9681	34.99
78.5	98,780	1,873	0.0190	0.9810	33.88

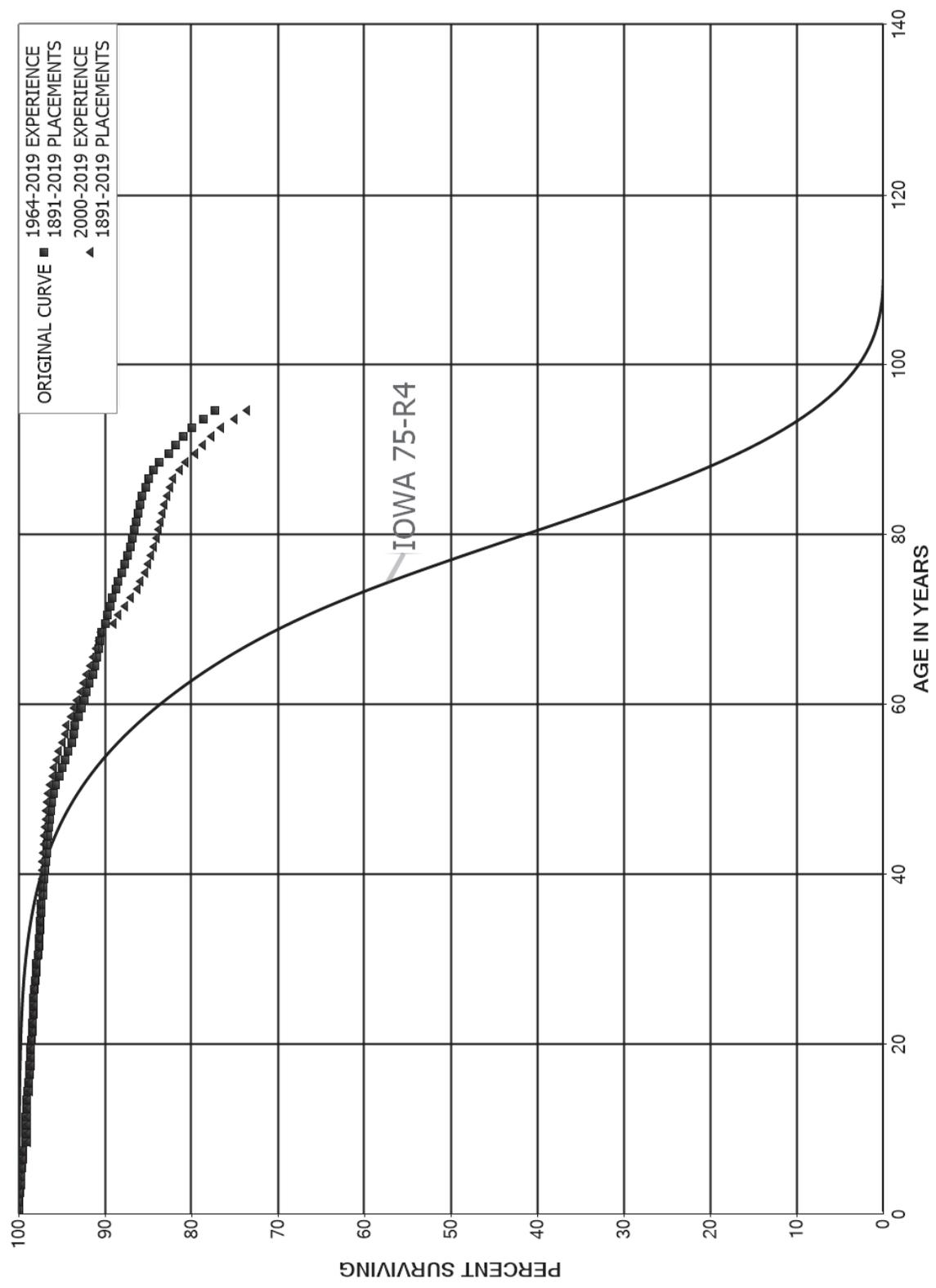
DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	82,378	2,143	0.0260	0.9740	33.24	
80.5	80,337	2,541	0.0316	0.9684	32.37	
81.5	69,695	2,870	0.0412	0.9588	31.35	
82.5	47,546	2,946	0.0620	0.9380	30.06	
83.5	25,729	3,536	0.1374	0.8626	28.19	
84.5	4,837	1,103	0.2279	0.7721	24.32	
85.5	1,125	64	0.0573	0.9427	18.78	
86.5	1,060	131	0.1237	0.8763	17.70	
87.5	929	29	0.0310	0.9690	15.51	
88.5	900	233	0.2583	0.7417	15.03	
89.5	668	2	0.0028	0.9972	11.15	
90.5	666	197	0.2965	0.7035	11.12	
91.5	468	242	0.5166	0.4834	7.82	
92.5	226	150	0.6638	0.3362	3.78	
93.5	76	28	0.3707	0.6293	1.27	
94.5	48	48	1.0000		0.80	
95.5						

DUQUESNE LIGHT COMPANY
 ACCOUNT 366 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	133,547,708	10,120	0.0001	0.9999	100.00
0.5	132,332,229	89,249	0.0007	0.9993	99.99
1.5	131,756,309	146,832	0.0011	0.9989	99.92
2.5	125,456,540	129,146	0.0010	0.9990	99.81
3.5	122,072,402	41,467	0.0003	0.9997	99.71
4.5	113,157,944	27,972	0.0002	0.9998	99.68
5.5	100,331,697	100,674	0.0010	0.9990	99.65
6.5	99,536,149	69,972	0.0007	0.9993	99.55
7.5	95,936,949	256,189	0.0027	0.9973	99.48
8.5	96,064,325	23,337	0.0002	0.9998	99.22
9.5	93,550,954	29,958	0.0003	0.9997	99.19
10.5	88,181,152	20,321	0.0002	0.9998	99.16
11.5	86,130,708	30,288	0.0004	0.9996	99.14
12.5	83,527,613	41,904	0.0005	0.9995	99.10
13.5	80,142,889	96,216	0.0012	0.9988	99.05
14.5	78,380,009	70,527	0.0009	0.9991	98.93
15.5	78,007,140	77,930	0.0010	0.9990	98.85
16.5	75,160,226	55,210	0.0007	0.9993	98.75
17.5	72,927,496	20,935	0.0003	0.9997	98.67
18.5	72,901,651	29,885	0.0004	0.9996	98.65
19.5	72,227,704	36,671	0.0005	0.9995	98.61
20.5	70,739,297	75,921	0.0011	0.9989	98.56
21.5	70,320,332	54,577	0.0008	0.9992	98.45
22.5	69,785,914	25,579	0.0004	0.9996	98.37
23.5	68,870,783	51,972	0.0008	0.9992	98.34
24.5	66,933,274	18,033	0.0003	0.9997	98.26
25.5	65,973,958	55,918	0.0008	0.9992	98.24
26.5	61,974,200	73,746	0.0012	0.9988	98.15
27.5	60,280,795	18,501	0.0003	0.9997	98.04
28.5	59,147,699	69,279	0.0012	0.9988	98.01
29.5	56,732,938	75,002	0.0013	0.9987	97.89
30.5	53,522,387	62,470	0.0012	0.9988	97.76
31.5	51,978,946	16,940	0.0003	0.9997	97.65
32.5	51,086,350	39,468	0.0008	0.9992	97.62
33.5	46,545,634	26,029	0.0006	0.9994	97.54
34.5	45,172,822	31,095	0.0007	0.9993	97.49
35.5	42,396,348	29,939	0.0007	0.9993	97.42
36.5	40,446,224	51,891	0.0013	0.9987	97.35
37.5	37,686,770	13,438	0.0004	0.9996	97.23
38.5	37,349,667	41,613	0.0011	0.9989	97.19

DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,089,654	27,512	0.0008	0.9992	97.08
40.5	33,859,490	50,939	0.0015	0.9985	97.01
41.5	31,858,008	27,720	0.0009	0.9991	96.86
42.5	30,923,317	27,976	0.0009	0.9991	96.78
43.5	29,492,072	27,160	0.0009	0.9991	96.69
44.5	27,719,577	35,989	0.0013	0.9987	96.60
45.5	24,654,818	28,585	0.0012	0.9988	96.47
46.5	22,454,963	23,814	0.0011	0.9989	96.36
47.5	20,990,662	23,844	0.0011	0.9989	96.26
48.5	17,820,315	28,176	0.0016	0.9984	96.15
49.5	16,410,584	42,598	0.0026	0.9974	96.00
50.5	15,478,115	72,261	0.0047	0.9953	95.75
51.5	15,154,909	60,152	0.0040	0.9960	95.30
52.5	14,130,590	53,629	0.0038	0.9962	94.92
53.5	13,813,235	34,308	0.0025	0.9975	94.56
54.5	12,871,144	67,718	0.0053	0.9947	94.33
55.5	12,605,988	27,210	0.0022	0.9978	93.83
56.5	12,517,774	23,317	0.0019	0.9981	93.63
57.5	11,917,247	44,430	0.0037	0.9963	93.46
58.5	11,245,504	47,044	0.0042	0.9958	93.11
59.5	10,918,351	32,154	0.0029	0.9971	92.72
60.5	10,784,050	29,765	0.0028	0.9972	92.44
61.5	10,530,814	38,576	0.0037	0.9963	92.19
62.5	10,406,917	46,647	0.0045	0.9955	91.85
63.5	10,054,762	25,154	0.0025	0.9975	91.44
64.5	9,688,901	24,430	0.0025	0.9975	91.21
65.5	9,178,700	21,082	0.0023	0.9977	90.98
66.5	8,810,789	15,666	0.0018	0.9982	90.77
67.5	8,674,043	24,051	0.0028	0.9972	90.61
68.5	8,553,107	35,300	0.0041	0.9959	90.36
69.5	8,295,071	23,368	0.0028	0.9972	89.99
70.5	8,125,094	26,030	0.0032	0.9968	89.73
71.5	8,030,965	23,407	0.0029	0.9971	89.45
72.5	7,998,647	42,212	0.0053	0.9947	89.19
73.5	7,998,714	23,186	0.0029	0.9971	88.71
74.5	7,923,830	37,237	0.0047	0.9953	88.46
75.5	7,908,604	29,679	0.0038	0.9962	88.04
76.5	7,848,685	25,195	0.0032	0.9968	87.71
77.5	7,786,992	30,336	0.0039	0.9961	87.43
78.5	7,565,293	20,790	0.0027	0.9973	87.09

DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,526,502	21,035	0.0028	0.9972	86.85
80.5	7,439,618	19,676	0.0026	0.9974	86.61
81.5	7,409,718	17,950	0.0024	0.9976	86.38
82.5	7,318,678	19,647	0.0027	0.9973	86.17
83.5	7,277,179	20,911	0.0029	0.9971	85.94
84.5	7,161,838	29,503	0.0041	0.9959	85.69
85.5	7,070,321	29,620	0.0042	0.9958	85.34
86.5	6,958,252	51,996	0.0075	0.9925	84.98
87.5	6,834,559	51,637	0.0076	0.9924	84.35
88.5	6,463,550	82,789	0.0128	0.9872	83.71
89.5	6,051,050	62,504	0.0103	0.9897	82.64
90.5	5,408,222	57,360	0.0106	0.9894	81.78
91.5	4,950,665	60,941	0.0123	0.9877	80.91
92.5	3,995,314	65,488	0.0164	0.9836	79.92
93.5	3,408,579	55,471	0.0163	0.9837	78.61
94.5	2,840,908	15,848	0.0056	0.9944	77.33
95.5	2,311,964	16,455	0.0071	0.9929	76.90
96.5	1,784,105	13,510	0.0076	0.9924	76.35
97.5	1,451,312	12,704	0.0088	0.9912	75.77
98.5	1,390,351	25,394	0.0183	0.9817	75.11
99.5	1,340,174	15,652	0.0117	0.9883	73.74
100.5	1,289,229	14,794	0.0115	0.9885	72.88
101.5	1,276,394	15,150	0.0119	0.9881	72.04
102.5	1,195,284	59,204	0.0495	0.9505	71.18
103.5	1,080,424	8,806	0.0082	0.9918	67.66
104.5	1,031,737	13,279	0.0129	0.9871	67.11
105.5	966,758	12,724	0.0132	0.9868	66.24
106.5	726,301	3,055	0.0042	0.9958	65.37
107.5	712,782	6,957	0.0098	0.9902	65.10
108.5	694,669	27,033	0.0389	0.9611	64.46
109.5	655,886	6,914	0.0105	0.9895	61.95
110.5	648,969	44,858	0.0691	0.9309	61.30
111.5	599,847	14,696	0.0245	0.9755	57.06
112.5	562,765	106,588	0.1894	0.8106	55.66
113.5	454,718	162,389	0.3571	0.6429	45.12
114.5	287,670	84,976	0.2954	0.7046	29.01
115.5	199,909	2,624	0.0131	0.9869	20.44
116.5	178,087	30,438	0.1709	0.8291	20.17
117.5	91,498	189	0.0021	0.9979	16.72
118.5	80,135	13,959	0.1742	0.8258	16.69

DUQUESNE LIGHT COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	64,833	26,298	0.4056	0.5944	13.78
120.5	17,601		0.0000	1.0000	8.19
121.5	15,340		0.0000	1.0000	8.19
122.5	10,730		0.0000	1.0000	8.19
123.5	2,282		0.0000	1.0000	8.19
124.5	2,282		0.0000	1.0000	8.19
125.5	2,282		0.0000	1.0000	8.19
126.5	2,282		0.0000	1.0000	8.19
127.5	2,282		0.0000	1.0000	8.19
128.5					8.19

DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,588,690	10,120	0.0001	0.9999	100.00
0.5	67,918,659	86,341	0.0013	0.9987	99.99
1.5	67,235,545	125,753	0.0019	0.9981	99.86
2.5	61,109,869	95,934	0.0016	0.9984	99.67
3.5	58,447,656	2,893	0.0000	1.0000	99.51
4.5	51,359,865	197	0.0000	1.0000	99.51
5.5	39,126,877	38,774	0.0010	0.9990	99.51
6.5	42,182,717	13,907	0.0003	0.9997	99.41
7.5	40,050,134	212,314	0.0053	0.9947	99.38
8.5	41,037,217	1,580	0.0000	1.0000	98.85
9.5	40,540,558	6,153	0.0002	0.9998	98.85
10.5	38,006,662	3,652	0.0001	0.9999	98.83
11.5	37,535,518	2,434	0.0001	0.9999	98.82
12.5	36,057,579	2,817	0.0001	0.9999	98.82
13.5	37,225,719	66,848	0.0018	0.9982	98.81
14.5	37,209,738	10,102	0.0003	0.9997	98.63
15.5	39,903,694	54,945	0.0014	0.9986	98.60
16.5	39,899,813	11,998	0.0003	0.9997	98.47
17.5	40,857,376	6,165	0.0002	0.9998	98.44
18.5	41,689,438	15,481	0.0004	0.9996	98.42
19.5	43,771,510	9,648	0.0002	0.9998	98.39
20.5	44,087,711	45,555	0.0010	0.9990	98.37
21.5	45,871,741	47,680	0.0010	0.9990	98.26
22.5	46,073,917	11,069	0.0002	0.9998	98.16
23.5	46,534,638	10,000	0.0002	0.9998	98.14
24.5	46,291,804	5,130	0.0001	0.9999	98.12
25.5	48,250,394	31,136	0.0006	0.9994	98.11
26.5	46,375,968	72,092	0.0016	0.9984	98.04
27.5	46,112,285	11,967	0.0003	0.9997	97.89
28.5	47,982,746	62,157	0.0013	0.9987	97.87
29.5	46,853,437	47,669	0.0010	0.9990	97.74
30.5	44,760,802	60,018	0.0013	0.9987	97.64
31.5	43,375,216	10,752	0.0002	0.9998	97.51
32.5	43,079,572	15,460	0.0004	0.9996	97.48
33.5	38,418,987	21,606	0.0006	0.9994	97.45
34.5	37,288,161	5,267	0.0001	0.9999	97.39
35.5	34,263,198	12,209	0.0004	0.9996	97.38
36.5	31,388,750	26,215	0.0008	0.9992	97.35
37.5	28,645,056	8,201	0.0003	0.9997	97.26
38.5	28,408,998	5,869	0.0002	0.9998	97.24

DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	25,858,956	8,333	0.0003	0.9997	97.22	
40.5	24,272,401	12,659	0.0005	0.9995	97.19	
41.5	22,410,292	15,808	0.0007	0.9993	97.13	
42.5	21,601,386	14,443	0.0007	0.9993	97.07	
43.5	20,456,439	9,803	0.0005	0.9995	97.00	
44.5	19,053,179	21,318	0.0011	0.9989	96.95	
45.5	16,491,087	12,738	0.0008	0.9992	96.85	
46.5	14,560,842	9,249	0.0006	0.9994	96.77	
47.5	13,215,650	6,421	0.0005	0.9995	96.71	
48.5	10,100,276	14,945	0.0015	0.9985	96.66	
49.5	8,872,029	17,815	0.0020	0.9980	96.52	
50.5	7,801,972	30,089	0.0039	0.9961	96.33	
51.5	7,606,672	7,486	0.0010	0.9990	95.95	
52.5	6,653,125	20,921	0.0031	0.9969	95.86	
53.5	6,360,054	19,258	0.0030	0.9970	95.56	
54.5	5,521,975	28,047	0.0051	0.9949	95.27	
55.5	5,305,007	13,652	0.0026	0.9974	94.79	
56.5	5,248,118	10,620	0.0020	0.9980	94.54	
57.5	4,715,232	23,410	0.0050	0.9950	94.35	
58.5	4,237,929	15,704	0.0037	0.9963	93.88	
59.5	3,954,588	16,755	0.0042	0.9958	93.53	
60.5	3,766,154	17,092	0.0045	0.9955	93.14	
61.5	3,295,445	11,848	0.0036	0.9964	92.72	
62.5	3,171,605	9,031	0.0028	0.9972	92.38	
63.5	2,881,725	16,376	0.0057	0.9943	92.12	
64.5	2,564,714	8,880	0.0035	0.9965	91.60	
65.5	2,138,150	9,087	0.0042	0.9958	91.28	
66.5	1,851,394	5,778	0.0031	0.9969	90.89	
67.5	1,780,520	4,935	0.0028	0.9972	90.61	
68.5	2,015,392	30,043	0.0149	0.9851	90.36	
69.5	2,113,518	14,975	0.0071	0.9929	89.01	
70.5	2,568,014	21,123	0.0082	0.9918	88.38	
71.5	2,906,125	21,683	0.0075	0.9925	87.65	
72.5	3,839,711	35,022	0.0091	0.9909	87.00	
73.5	4,416,188	19,326	0.0044	0.9956	86.20	
74.5	4,902,742	29,874	0.0061	0.9939	85.83	
75.5	5,458,027	21,642	0.0040	0.9960	85.30	
76.5	5,974,029	20,825	0.0035	0.9965	84.97	
77.5	6,286,816	29,968	0.0048	0.9952	84.67	
78.5	6,136,612	18,847	0.0031	0.9969	84.27	

DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,141,618	17,928	0.0029	0.9971	84.01
80.5	6,100,063	16,837	0.0028	0.9972	83.76
81.5	6,075,319	17,334	0.0029	0.9971	83.53
82.5	6,062,727	16,998	0.0028	0.9972	83.29
83.5	6,085,735	20,516	0.0034	0.9966	83.06
84.5	6,025,068	28,318	0.0047	0.9953	82.78
85.5	5,998,368	27,337	0.0046	0.9954	82.39
86.5	6,174,879	51,720	0.0084	0.9916	82.01
87.5	6,065,202	51,182	0.0084	0.9916	81.33
88.5	5,711,241	80,928	0.0142	0.9858	80.64
89.5	5,319,922	61,365	0.0115	0.9885	79.50
90.5	4,678,691	57,228	0.0122	0.9878	78.58
91.5	4,230,521	60,863	0.0144	0.9856	77.62
92.5	3,326,542	65,488	0.0197	0.9803	76.50
93.5	2,747,640	53,453	0.0195	0.9805	75.00
94.5	2,232,862	14,982	0.0067	0.9933	73.54
95.5	1,721,211	16,455	0.0096	0.9904	73.04
96.5	1,327,896	12,210	0.0092	0.9908	72.35
97.5	1,231,340	12,704	0.0103	0.9897	71.68
98.5	1,273,908	25,394	0.0199	0.9801	70.94
99.5	1,228,273	15,652	0.0127	0.9873	69.53
100.5	1,228,534	14,794	0.0120	0.9880	68.64
101.5	1,218,134	15,150	0.0124	0.9876	67.81
102.5	1,156,587	59,204	0.0512	0.9488	66.97
103.5	1,078,258	8,806	0.0082	0.9918	63.54
104.5	1,029,570	13,279	0.0129	0.9871	63.02
105.5	964,592	12,724	0.0132	0.9868	62.21
106.5	724,135	3,055	0.0042	0.9958	61.39
107.5	710,616	6,957	0.0098	0.9902	61.13
108.5	694,669	27,033	0.0389	0.9611	60.53
109.5	655,886	6,914	0.0105	0.9895	58.18
110.5	648,969	44,858	0.0691	0.9309	57.56
111.5	599,847	14,696	0.0245	0.9755	53.59
112.5	562,765	106,588	0.1894	0.8106	52.27
113.5	454,718	162,389	0.3571	0.6429	42.37
114.5	287,670	84,976	0.2954	0.7046	27.24
115.5	199,909	2,624	0.0131	0.9869	19.19
116.5	178,087	30,438	0.1709	0.8291	18.94
117.5	91,498	189	0.0021	0.9979	15.70
118.5	80,135	13,959	0.1742	0.8258	15.67

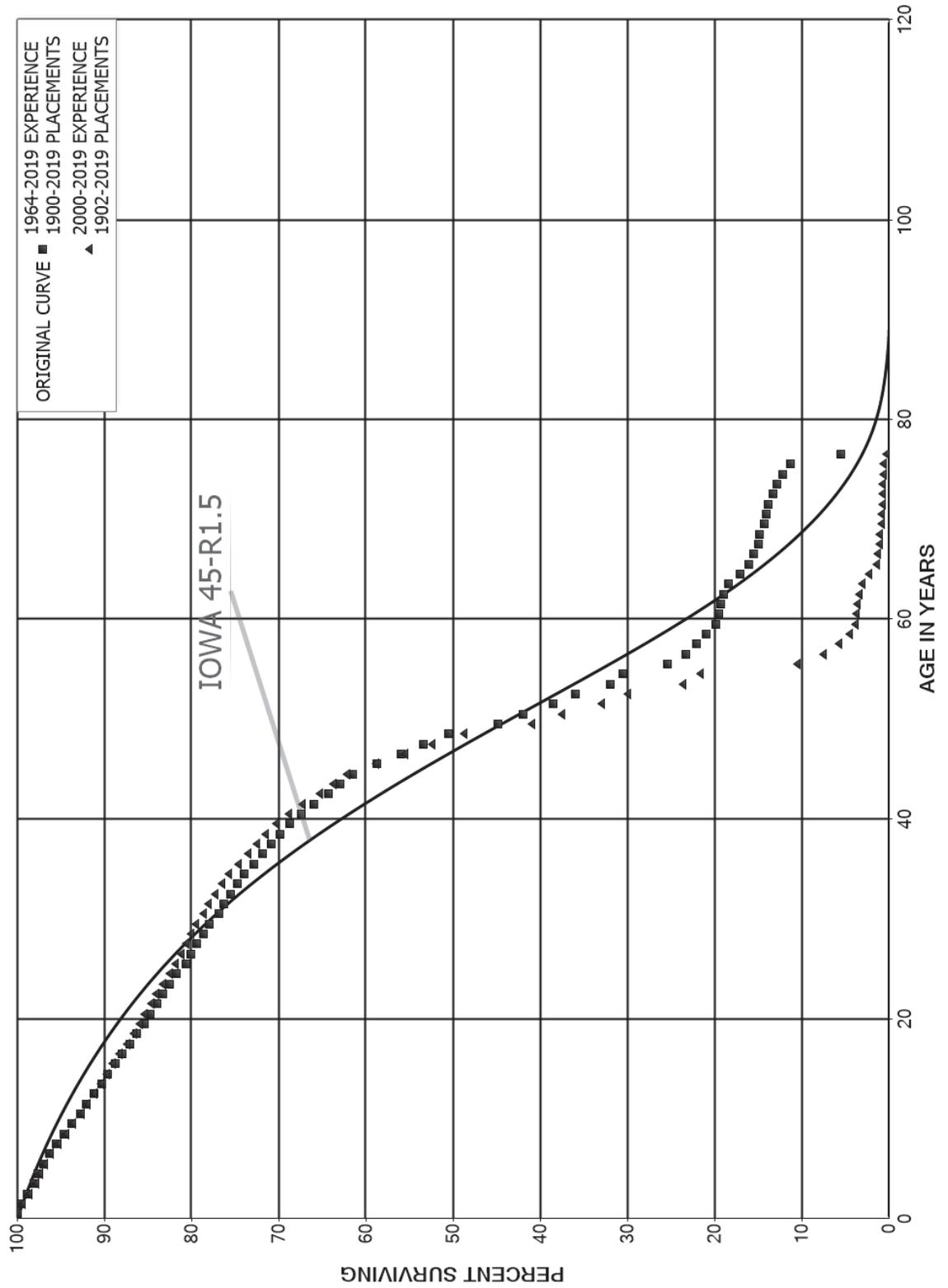
DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	64,833	26,298	0.4056	0.5944	12.94
120.5	17,601		0.0000	1.0000	7.69
121.5	15,340		0.0000	1.0000	7.69
122.5	10,730		0.0000	1.0000	7.69
123.5	2,282		0.0000	1.0000	7.69
124.5	2,282		0.0000	1.0000	7.69
125.5	2,282		0.0000	1.0000	7.69
126.5	2,282		0.0000	1.0000	7.69
127.5	2,282		0.0000	1.0000	7.69
128.5					7.69

DUQUESNE LIGHT COMPANY
 ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	474,131,670	236,974	0.0005	0.9995	100.00
0.5	451,211,220	2,076,635	0.0046	0.9954	99.95
1.5	422,619,344	2,925,657	0.0069	0.9931	99.49
2.5	395,173,383	2,759,439	0.0070	0.9930	98.80
3.5	368,100,358	1,990,753	0.0054	0.9946	98.11
4.5	345,120,877	2,175,787	0.0063	0.9937	97.58
5.5	322,710,960	2,198,186	0.0068	0.9932	96.97
6.5	299,661,510	2,606,915	0.0087	0.9913	96.31
7.5	279,874,914	2,504,216	0.0089	0.9911	95.47
8.5	262,998,984	2,360,826	0.0090	0.9910	94.61
9.5	239,252,380	2,746,213	0.0115	0.9885	93.76
10.5	218,923,513	1,497,069	0.0068	0.9932	92.69
11.5	209,586,837	1,893,173	0.0090	0.9910	92.05
12.5	199,622,781	2,010,295	0.0101	0.9899	91.22
13.5	184,814,463	1,509,678	0.0082	0.9918	90.30
14.5	168,730,948	1,626,602	0.0096	0.9904	89.57
15.5	156,198,986	1,324,620	0.0085	0.9915	88.70
16.5	148,848,728	1,465,605	0.0098	0.9902	87.95
17.5	142,623,838	1,283,436	0.0090	0.9910	87.08
18.5	138,407,291	1,425,685	0.0103	0.9897	86.30
19.5	127,502,620	962,955	0.0076	0.9924	85.41
20.5	119,228,858	1,089,826	0.0091	0.9909	84.77
21.5	117,879,813	945,163	0.0080	0.9920	83.99
22.5	113,932,011	1,122,223	0.0098	0.9902	83.32
23.5	108,942,743	1,005,853	0.0092	0.9908	82.50
24.5	105,293,620	1,383,382	0.0131	0.9869	81.74
25.5	100,275,470	774,032	0.0077	0.9923	80.66
26.5	95,205,839	817,040	0.0086	0.9914	80.04
27.5	90,035,660	846,444	0.0094	0.9906	79.35
28.5	84,193,804	700,581	0.0083	0.9917	78.61
29.5	79,037,786	1,087,621	0.0138	0.9862	77.95
30.5	74,441,439	615,541	0.0083	0.9917	76.88
31.5	70,879,993	659,472	0.0093	0.9907	76.24
32.5	67,779,366	706,456	0.0104	0.9896	75.53
33.5	64,028,353	708,049	0.0111	0.9889	74.75
34.5	59,707,277	891,656	0.0149	0.9851	73.92
35.5	54,591,112	735,561	0.0135	0.9865	72.82
36.5	52,186,755	701,956	0.0135	0.9865	71.84
37.5	48,538,862	695,680	0.0143	0.9857	70.87
38.5	46,708,077	769,129	0.0165	0.9835	69.85

DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,180,498	805,045	0.0186	0.9814	68.70
40.5	38,863,978	824,478	0.0212	0.9788	67.42
41.5	35,131,323	900,600	0.0256	0.9744	65.99
42.5	31,303,998	682,047	0.0218	0.9782	64.30
43.5	27,443,984	604,949	0.0220	0.9780	62.90
44.5	23,740,153	1,064,987	0.0449	0.9551	61.51
45.5	20,587,256	970,429	0.0471	0.9529	58.75
46.5	17,994,474	841,467	0.0468	0.9532	55.98
47.5	15,369,689	829,749	0.0540	0.9460	53.37
48.5	11,882,716	1,323,881	0.1114	0.8886	50.49
49.5	9,009,234	574,515	0.0638	0.9362	44.86
50.5	7,728,215	640,640	0.0829	0.9171	42.00
51.5	6,693,461	454,833	0.0680	0.9320	38.52
52.5	5,802,734	629,897	0.1086	0.8914	35.90
53.5	4,898,028	233,974	0.0478	0.9522	32.00
54.5	4,533,764	761,708	0.1680	0.8320	30.47
55.5	3,761,695	311,541	0.0828	0.9172	25.35
56.5	3,452,649	179,556	0.0520	0.9480	23.25
57.5	3,275,479	170,593	0.0521	0.9479	22.05
58.5	3,107,514	155,049	0.0499	0.9501	20.90
59.5	2,954,065	58,841	0.0199	0.9801	19.85
60.5	2,894,278	32,028	0.0111	0.9889	19.46
61.5	2,858,539	45,241	0.0158	0.9842	19.24
62.5	2,800,722	84,573	0.0302	0.9698	18.94
63.5	2,719,509	187,042	0.0688	0.9312	18.37
64.5	2,528,484	156,559	0.0619	0.9381	17.10
65.5	2,367,325	82,997	0.0351	0.9649	16.05
66.5	2,272,184	78,088	0.0344	0.9656	15.48
67.5	2,194,427	24,354	0.0111	0.9889	14.95
68.5	2,171,734	71,453	0.0329	0.9671	14.78
69.5	2,106,249	32,875	0.0156	0.9844	14.30
70.5	2,079,074	27,555	0.0133	0.9867	14.07
71.5	2,058,395	96,207	0.0467	0.9533	13.89
72.5	1,980,821	62,666	0.0316	0.9684	13.24
73.5	1,931,616	92,952	0.0481	0.9519	12.82
74.5	1,846,693	137,562	0.0745	0.9255	12.20
75.5	1,719,042	885,660	0.5152	0.4848	11.29
76.5	845,207	726,113	0.8591	0.1409	5.48
77.5	118,922	23,752	0.1997	0.8003	0.77
78.5	95,170	3,582	0.0376	0.9624	0.62

DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019			EXPERIENCE BAND 1964-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	91,587	390	0.0043	0.9957	0.59	
80.5	91,197	1,207	0.0132	0.9868	0.59	
81.5	89,990	1,890	0.0210	0.9790	0.58	
82.5	88,100	25,657	0.2912	0.7088	0.57	
83.5	62,443	2,707	0.0433	0.9567	0.41	
84.5	59,736	3,855	0.0645	0.9355	0.39	
85.5	55,882	22,808	0.4081	0.5919	0.36	
86.5	32,968	513	0.0156	0.9844	0.21	
87.5	32,455	3,800	0.1171	0.8829	0.21	
88.5	28,686	4,850	0.1691	0.8309	0.19	
89.5	23,836	19,902	0.8349	0.1651	0.15	
90.5	3,934		0.0000	1.0000	0.03	
91.5	3,934	747	0.1898	0.8102	0.03	
92.5	3,188	1,094	0.3433	0.6567	0.02	
93.5	2,093		0.0000	1.0000	0.01	
94.5	2,093		0.0000	1.0000	0.01	
95.5	1,927		0.0000	1.0000	0.01	
96.5	1,890		0.0000	1.0000	0.01	
97.5	1,890		0.0000	1.0000	0.01	
98.5	1,890		0.0000	1.0000	0.01	
99.5	1,890		0.0000	1.0000	0.01	
100.5	1,890		0.0000	1.0000	0.01	
101.5	1,890		0.0000	1.0000	0.01	
102.5	1,890	181	0.0955	0.9045	0.01	
103.5	1,710		0.0000	1.0000	0.01	
104.5	1,431	661	0.4618	0.5382	0.01	
105.5	770		0.0000	1.0000	0.01	
106.5	770		0.0000	1.0000	0.01	
107.5	770		0.0000	1.0000	0.01	
108.5	770		0.0000	1.0000	0.01	
109.5	644		0.0000	1.0000	0.01	
110.5	644		0.0000	1.0000	0.01	
111.5	644		0.0000	1.0000	0.01	
112.5	298		0.0000	1.0000	0.01	
113.5	298		0.0000	1.0000	0.01	
114.5	298		0.0000	1.0000	0.01	
115.5	298		0.0000	1.0000	0.01	
116.5	298		0.0000	1.0000	0.01	
117.5					0.01	

DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	343,425,280	191,833	0.0006	0.9994	100.00
0.5	328,540,471	2,002,387	0.0061	0.9939	99.94
1.5	300,959,214	2,662,697	0.0088	0.9912	99.34
2.5	275,704,078	2,038,281	0.0074	0.9926	98.46
3.5	252,834,506	1,276,375	0.0050	0.9950	97.73
4.5	233,483,123	1,317,374	0.0056	0.9944	97.23
5.5	216,241,093	1,449,324	0.0067	0.9933	96.69
6.5	198,708,937	1,785,600	0.0090	0.9910	96.04
7.5	184,360,138	1,619,380	0.0088	0.9912	95.18
8.5	172,956,752	1,590,825	0.0092	0.9908	94.34
9.5	154,664,034	1,689,097	0.0109	0.9891	93.47
10.5	138,444,825	847,209	0.0061	0.9939	92.45
11.5	132,464,654	1,217,739	0.0092	0.9908	91.88
12.5	125,856,733	987,717	0.0078	0.9922	91.04
13.5	115,524,456	907,716	0.0079	0.9921	90.33
14.5	104,030,544	777,689	0.0075	0.9925	89.62
15.5	97,717,523	843,726	0.0086	0.9914	88.95
16.5	93,330,360	946,680	0.0101	0.9899	88.18
17.5	91,326,760	789,407	0.0086	0.9914	87.28
18.5	89,529,676	672,357	0.0075	0.9925	86.53
19.5	83,397,812	582,256	0.0070	0.9930	85.88
20.5	79,652,269	680,570	0.0085	0.9915	85.28
21.5	82,014,844	598,757	0.0073	0.9927	84.55
22.5	81,756,758	701,868	0.0086	0.9914	83.93
23.5	80,932,850	752,568	0.0093	0.9907	83.21
24.5	81,232,018	725,668	0.0089	0.9911	82.44
25.5	79,412,229	568,100	0.0072	0.9928	81.70
26.5	76,510,033	544,575	0.0071	0.9929	81.12
27.5	73,970,672	493,822	0.0067	0.9933	80.54
28.5	71,784,350	538,165	0.0075	0.9925	80.00
29.5	68,796,948	813,423	0.0118	0.9882	79.40
30.5	65,593,089	468,279	0.0071	0.9929	78.46
31.5	62,660,685	559,846	0.0089	0.9911	77.90
32.5	60,400,841	606,491	0.0100	0.9900	77.21
33.5	56,903,086	624,765	0.0110	0.9890	76.43
34.5	52,991,279	795,775	0.0150	0.9850	75.59
35.5	47,699,351	655,108	0.0137	0.9863	74.46
36.5	45,143,146	626,742	0.0139	0.9861	73.44
37.5	41,432,693	612,454	0.0148	0.9852	72.42
38.5	39,881,707	681,772	0.0171	0.9829	71.35

DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	36,215,020	720,506	0.0199	0.9801	70.13	
40.5	32,141,675	738,933	0.0230	0.9770	68.73	
41.5	28,676,231	828,440	0.0289	0.9711	67.15	
42.5	25,037,849	605,500	0.0242	0.9758	65.21	
43.5	21,482,574	538,991	0.0251	0.9749	63.63	
44.5	18,151,603	975,389	0.0537	0.9463	62.04	
45.5	15,363,652	878,151	0.0572	0.9428	58.70	
46.5	13,150,942	739,091	0.0562	0.9438	55.35	
47.5	10,749,292	740,203	0.0689	0.9311	52.24	
48.5	7,490,003	1,204,839	0.1609	0.8391	48.64	
49.5	4,782,238	407,291	0.0852	0.9148	40.82	
50.5	3,718,656	447,442	0.1203	0.8797	37.34	
51.5	2,936,848	270,556	0.0921	0.9079	32.85	
52.5	2,235,806	470,191	0.2103	0.7897	29.82	
53.5	1,476,819	125,220	0.0848	0.9152	23.55	
54.5	1,243,350	644,329	0.5182	0.4818	21.55	
55.5	607,320	176,138	0.2900	0.7100	10.38	
56.5	548,208	127,230	0.2321	0.7679	7.37	
57.5	491,990	110,635	0.2249	0.7751	5.66	
58.5	474,926	67,045	0.1412	0.8588	4.39	
59.5	419,244	14,685	0.0350	0.9650	3.77	
60.5	430,519	13,867	0.0322	0.9678	3.64	
61.5	421,035	21,517	0.0511	0.9489	3.52	
62.5	449,771	49,843	0.1108	0.8892	3.34	
63.5	427,097	121,689	0.2849	0.7151	2.97	
64.5	319,316	127,857	0.4004	0.5996	2.12	
65.5	221,674	18,486	0.0834	0.9166	1.27	
66.5	200,736	30,811	0.1535	0.8465	1.17	
67.5	211,459	14,165	0.0670	0.9330	0.99	
68.5	310,196	63,798	0.2057	0.7943	0.92	
69.5	362,278	23,926	0.0660	0.9340	0.73	
70.5	483,277	18,302	0.0379	0.9621	0.68	
71.5	820,472	79,689	0.0971	0.9029	0.66	
72.5	1,007,960	47,117	0.0467	0.9533	0.59	
73.5	1,127,019	87,124	0.0773	0.9227	0.57	
74.5	1,268,708	137,422	0.1083	0.8917	0.52	
75.5	1,489,117	885,091	0.5944	0.4056	0.47	
76.5	725,352	723,116	0.9969	0.0031	0.19	
77.5	2,064	94	0.0457	0.9543	0.00	
78.5	1,970		0.0000	1.0000	0.00	

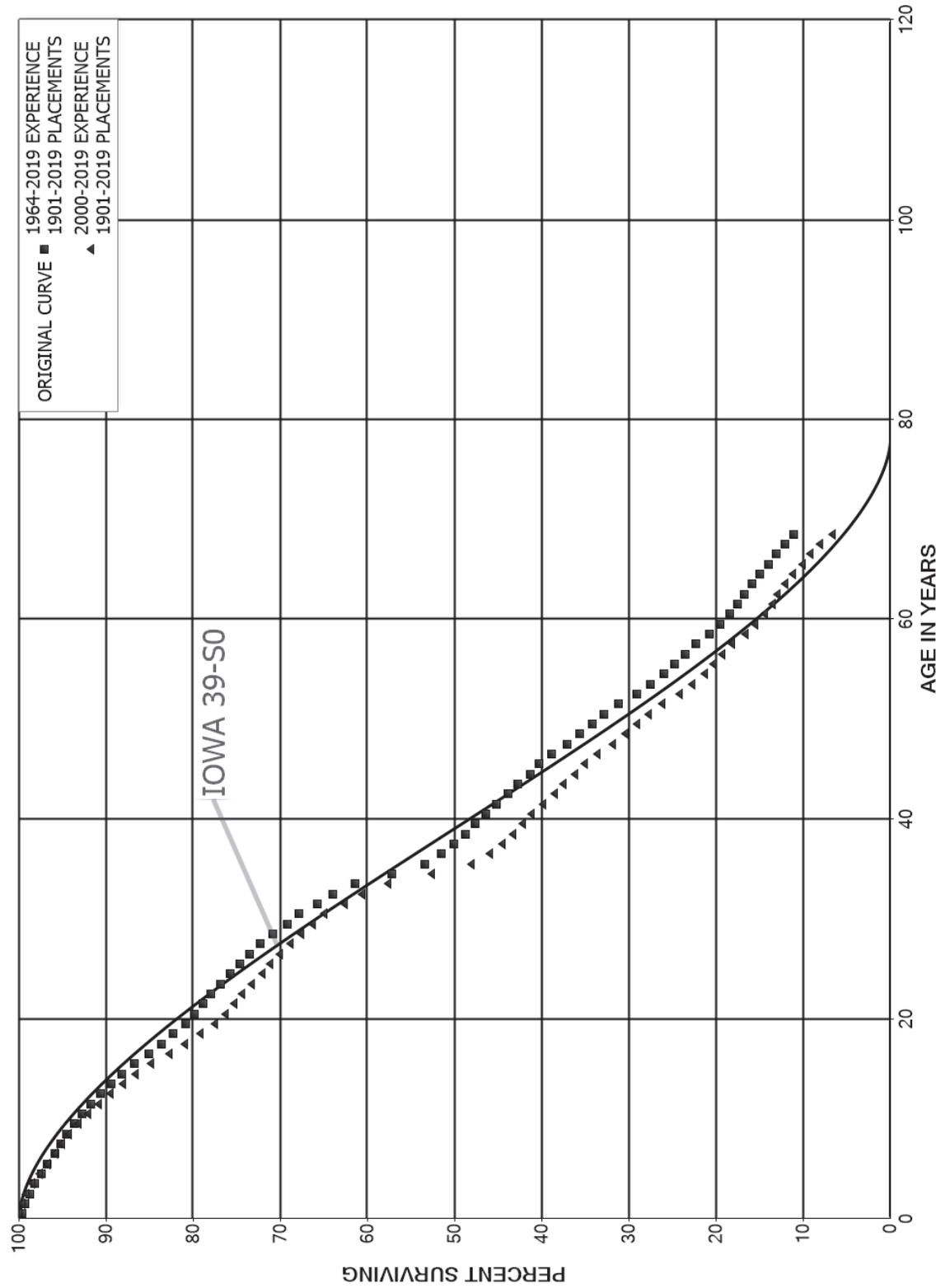
DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,970		0.0000	1.0000	0.00
80.5	1,970	255	0.1297	0.8703	0.00
81.5	1,714	292	0.1702	0.8298	0.00
82.5	1,422		0.0000	1.0000	0.00
83.5	1,422	462	0.3245	0.6755	0.00
84.5	5,371	111	0.0206	0.9794	0.00
85.5	5,261		0.0000	1.0000	0.00
86.5	5,155		0.0000	1.0000	0.00
87.5	5,155	535	0.1038	0.8962	0.00
88.5	4,620	6	0.0014	0.9986	0.00
89.5	20,616	19,827	0.9617	0.0383	0.00
90.5	789		0.0000	1.0000	0.00
91.5	789		0.0000	1.0000	0.00
92.5	1,134		0.0000	1.0000	0.00
93.5	1,134		0.0000	1.0000	0.00
94.5	1,134		0.0000	1.0000	0.00
95.5	968		0.0000	1.0000	0.00
96.5	931		0.0000	1.0000	0.00
97.5	1,890		0.0000	1.0000	0.00
98.5	1,890		0.0000	1.0000	0.00
99.5	1,890		0.0000	1.0000	0.00
100.5	1,890		0.0000	1.0000	0.00
101.5	1,890		0.0000	1.0000	0.00
102.5	1,890	181	0.0955	0.9045	0.00
103.5	1,710		0.0000	1.0000	0.00
104.5	1,431	661	0.4618	0.5382	0.00
105.5	770		0.0000	1.0000	0.00
106.5	770		0.0000	1.0000	0.00
107.5	770		0.0000	1.0000	0.00
108.5	770		0.0000	1.0000	0.00
109.5	644		0.0000	1.0000	0.00
110.5	644		0.0000	1.0000	0.00
111.5	644		0.0000	1.0000	0.00
112.5	298		0.0000	1.0000	0.00
113.5	298		0.0000	1.0000	0.00
114.5	298		0.0000	1.0000	0.00
115.5	298		0.0000	1.0000	0.00
116.5	298		0.0000	1.0000	0.00
117.5					0.00

DUQUESNE LIGHT COMPANY
 ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	274,083,182	1,002,854	0.0037	0.9963	100.00
0.5	262,573,449	1,014,321	0.0039	0.9961	99.63
1.5	252,630,552	1,229,150	0.0049	0.9951	99.25
2.5	243,933,768	1,567,543	0.0064	0.9936	98.77
3.5	236,378,094	1,740,460	0.0074	0.9926	98.13
4.5	227,554,697	1,705,357	0.0075	0.9925	97.41
5.5	218,029,094	1,789,879	0.0082	0.9918	96.68
6.5	207,028,325	1,458,408	0.0070	0.9930	95.89
7.5	192,935,682	1,448,393	0.0075	0.9925	95.21
8.5	183,878,057	1,628,009	0.0089	0.9911	94.50
9.5	172,234,618	1,676,104	0.0097	0.9903	93.66
10.5	165,114,914	1,815,004	0.0110	0.9890	92.75
11.5	157,724,085	1,944,662	0.0123	0.9877	91.73
12.5	150,098,093	1,991,923	0.0133	0.9867	90.60
13.5	141,330,078	1,845,880	0.0131	0.9869	89.39
14.5	119,363,603	1,965,877	0.0165	0.9835	88.23
15.5	108,044,297	2,104,156	0.0195	0.9805	86.77
16.5	104,712,408	1,751,406	0.0167	0.9833	85.08
17.5	98,498,808	1,608,552	0.0163	0.9837	83.66
18.5	94,935,811	1,642,227	0.0173	0.9827	82.29
19.5	91,492,685	1,213,656	0.0133	0.9867	80.87
20.5	86,255,988	1,079,238	0.0125	0.9875	79.80
21.5	85,458,114	941,864	0.0110	0.9890	78.80
22.5	84,241,693	1,165,645	0.0138	0.9862	77.93
23.5	82,479,191	1,234,778	0.0150	0.9850	76.85
24.5	79,717,159	1,178,668	0.0148	0.9852	75.70
25.5	77,168,218	1,152,638	0.0149	0.9851	74.58
26.5	74,215,863	1,214,838	0.0164	0.9836	73.47
27.5	71,165,940	1,377,491	0.0194	0.9806	72.27
28.5	66,660,191	1,577,315	0.0237	0.9763	70.87
29.5	61,382,407	1,186,418	0.0193	0.9807	69.19
30.5	55,992,014	1,733,370	0.0310	0.9690	67.85
31.5	51,574,137	1,415,446	0.0274	0.9726	65.75
32.5	47,595,660	1,941,117	0.0408	0.9592	63.95
33.5	43,455,830	2,918,357	0.0672	0.9328	61.34
34.5	38,085,799	2,531,579	0.0665	0.9335	57.22
35.5	33,154,544	1,155,919	0.0349	0.9651	53.42
36.5	30,195,191	860,123	0.0285	0.9715	51.55
37.5	28,590,987	761,687	0.0266	0.9734	50.09
38.5	26,537,131	637,790	0.0240	0.9760	48.75

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,144,452	610,787	0.0243	0.9757	47.58
40.5	23,344,542	635,304	0.0272	0.9728	46.42
41.5	21,227,035	645,204	0.0304	0.9696	45.16
42.5	19,014,017	485,389	0.0255	0.9745	43.79
43.5	17,746,229	553,979	0.0312	0.9688	42.67
44.5	16,656,929	443,979	0.0267	0.9733	41.34
45.5	15,731,304	554,546	0.0353	0.9647	40.24
46.5	14,635,027	664,708	0.0454	0.9546	38.82
47.5	12,991,422	511,439	0.0394	0.9606	37.06
48.5	12,457,796	479,830	0.0385	0.9615	35.60
49.5	10,656,128	432,554	0.0406	0.9594	34.23
50.5	9,956,346	507,032	0.0509	0.9491	32.84
51.5	9,425,750	621,118	0.0659	0.9341	31.16
52.5	8,685,561	480,653	0.0553	0.9447	29.11
53.5	8,056,209	468,826	0.0582	0.9418	27.50
54.5	7,448,301	345,073	0.0463	0.9537	25.90
55.5	6,863,077	323,722	0.0472	0.9528	24.70
56.5	6,149,445	319,961	0.0520	0.9480	23.53
57.5	5,278,264	382,873	0.0725	0.9275	22.31
58.5	4,555,440	253,628	0.0557	0.9443	20.69
59.5	4,076,131	244,629	0.0600	0.9400	19.54
60.5	3,636,152	181,251	0.0498	0.9502	18.37
61.5	3,175,734	126,887	0.0400	0.9600	17.45
62.5	2,471,553	131,140	0.0531	0.9469	16.75
63.5	2,305,460	138,502	0.0601	0.9399	15.86
64.5	1,923,598	120,579	0.0627	0.9373	14.91
65.5	1,811,103	118,169	0.0652	0.9348	13.98
66.5	1,687,903	129,967	0.0770	0.9230	13.07
67.5	1,307,114	106,941	0.0818	0.9182	12.06
68.5	1,066,748	78,297	0.0734	0.9266	11.07
69.5	945,720	56,455	0.0597	0.9403	10.26
70.5	870,645	43,837	0.0504	0.9496	9.65
71.5	847,055	48,400	0.0571	0.9429	9.16
72.5	820,045	42,262	0.0515	0.9485	8.64
73.5	841,002	87,240	0.1037	0.8963	8.19
74.5	824,049	67,310	0.0817	0.9183	7.34
75.5	783,701	117,222	0.1496	0.8504	6.74
76.5	679,097	133,183	0.1961	0.8039	5.73
77.5	566,454	123,729	0.2184	0.7816	4.61
78.5	448,249	86,619	0.1932	0.8068	3.60

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	367,195	51,399	0.1400	0.8600	2.91
80.5	321,758	43,191	0.1342	0.8658	2.50
81.5	283,707	43,378	0.1529	0.8471	2.16
82.5	243,864	30,470	0.1249	0.8751	1.83
83.5	215,100	19,297	0.0897	0.9103	1.60
84.5	198,386	29,139	0.1469	0.8531	1.46
85.5	170,788	53,444	0.3129	0.6871	1.25
86.5	117,617	25,631	0.2179	0.7821	0.86
87.5	92,094	28,063	0.3047	0.6953	0.67
88.5	65,135	32,098	0.4928	0.5072	0.47
89.5	33,036	10,703	0.3240	0.6760	0.24
90.5	22,346	4,342	0.1943	0.8057	0.16
91.5	18,518	3,470	0.1874	0.8126	0.13
92.5	15,048	2,090	0.1389	0.8611	0.10
93.5	13,515	2,309	0.1708	0.8292	0.09
94.5	11,207	4,670	0.4167	0.5833	0.07
95.5	6,537	4,021	0.6151	0.3849	0.04
96.5	2,516	1,358	0.5399	0.4601	0.02
97.5	1,158	800	0.6909	0.3091	0.01
98.5	374		0.0000	1.0000	0.00
99.5	374		0.0000	1.0000	0.00
100.5	374		0.0000	1.0000	0.00
101.5	374		0.0000	1.0000	0.00
102.5	374		0.0000	1.0000	0.00
103.5	374	57	0.1515	0.8485	0.00
104.5	317		0.0000	1.0000	0.00
105.5	317	16	0.0506	0.9494	0.00
106.5	301	301	1.0000		0.00
107.5					

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	206,535,981	292,237	0.0014	0.9986	100.00
0.5	199,506,586	631,756	0.0032	0.9968	99.86
1.5	188,340,794	972,484	0.0052	0.9948	99.54
2.5	178,768,853	1,239,354	0.0069	0.9931	99.03
3.5	169,821,329	1,520,210	0.0090	0.9910	98.34
4.5	161,750,792	1,414,054	0.0087	0.9913	97.46
5.5	152,320,607	1,335,029	0.0088	0.9912	96.61
6.5	142,457,599	1,219,260	0.0086	0.9914	95.76
7.5	129,283,786	1,108,443	0.0086	0.9914	94.94
8.5	122,926,383	1,321,772	0.0108	0.9892	94.13
9.5	113,944,594	1,400,322	0.0123	0.9877	93.12
10.5	110,635,259	1,524,220	0.0138	0.9862	91.97
11.5	105,577,535	1,559,087	0.0148	0.9852	90.71
12.5	101,092,099	1,622,336	0.0160	0.9840	89.37
13.5	94,634,642	1,492,445	0.0158	0.9842	87.93
14.5	75,406,096	1,609,013	0.0213	0.9787	86.55
15.5	66,377,436	1,657,572	0.0250	0.9750	84.70
16.5	65,028,517	1,405,765	0.0216	0.9784	82.58
17.5	59,721,888	1,272,557	0.0213	0.9787	80.80
18.5	58,192,932	1,259,007	0.0216	0.9784	79.08
19.5	55,978,587	873,012	0.0156	0.9844	77.37
20.5	52,309,134	710,166	0.0136	0.9864	76.16
21.5	53,491,772	605,976	0.0113	0.9887	75.13
22.5	54,448,947	824,596	0.0151	0.9849	74.27
23.5	54,605,756	937,484	0.0172	0.9828	73.15
24.5	53,887,962	641,313	0.0119	0.9881	71.89
25.5	54,402,329	852,738	0.0157	0.9843	71.04
26.5	53,674,371	943,658	0.0176	0.9824	69.92
27.5	52,568,276	899,189	0.0171	0.9829	68.69
28.5	49,505,161	979,041	0.0198	0.9802	67.52
29.5	46,524,800	973,306	0.0209	0.9791	66.18
30.5	42,611,876	1,509,964	0.0354	0.9646	64.80
31.5	38,569,021	1,251,162	0.0324	0.9676	62.50
32.5	35,347,579	1,756,539	0.0497	0.9503	60.48
33.5	31,948,862	2,746,393	0.0860	0.9140	57.47
34.5	27,187,087	2,365,270	0.0870	0.9130	52.53
35.5	22,807,138	989,896	0.0434	0.9566	47.96
36.5	20,433,763	680,404	0.0333	0.9667	45.88
37.5	19,632,118	520,506	0.0265	0.9735	44.35
38.5	18,325,749	460,730	0.0251	0.9749	43.18

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,561,605	449,319	0.0256	0.9744	42.09
40.5	16,256,339	489,725	0.0301	0.9699	41.01
41.5	14,699,757	510,009	0.0347	0.9653	39.78
42.5	13,154,124	361,766	0.0275	0.9725	38.40
43.5	12,214,868	420,667	0.0344	0.9656	37.34
44.5	11,934,562	361,345	0.0303	0.9697	36.06
45.5	11,687,079	484,575	0.0415	0.9585	34.96
46.5	11,168,282	613,637	0.0549	0.9451	33.51
47.5	10,090,916	450,655	0.0447	0.9553	31.67
48.5	9,918,379	428,210	0.0432	0.9568	30.26
49.5	8,307,456	379,980	0.0457	0.9543	28.95
50.5	7,903,190	458,859	0.0581	0.9419	27.63
51.5	7,639,219	569,583	0.0746	0.9254	26.02
52.5	7,089,928	426,966	0.0602	0.9398	24.08
53.5	6,551,699	421,941	0.0644	0.9356	22.63
54.5	6,001,962	292,977	0.0488	0.9512	21.18
55.5	5,476,438	275,927	0.0504	0.9496	20.14
56.5	4,829,938	280,972	0.0582	0.9418	19.13
57.5	4,025,862	348,138	0.0865	0.9135	18.01
58.5	3,400,356	224,259	0.0660	0.9340	16.46
59.5	3,006,052	218,054	0.0725	0.9275	15.37
60.5	2,605,613	152,978	0.0587	0.9413	14.26
61.5	2,217,572	96,569	0.0435	0.9565	13.42
62.5	1,568,480	104,740	0.0668	0.9332	12.83
63.5	1,436,091	113,734	0.0792	0.9208	11.98
64.5	1,077,950	99,634	0.0924	0.9076	11.03
65.5	986,686	92,716	0.0940	0.9060	10.01
66.5	885,723	110,538	0.1248	0.8752	9.07
67.5	510,735	89,877	0.1760	0.8240	7.94
68.5	281,176	57,966	0.2062	0.7938	6.54
69.5	199,624	39,242	0.1966	0.8034	5.19
70.5	175,148	30,822	0.1760	0.8240	4.17
71.5	181,138	34,718	0.1917	0.8083	3.44
72.5	229,740	27,761	0.1208	0.8792	2.78
73.5	284,505	45,957	0.1615	0.8385	2.44
74.5	343,341	36,342	0.1058	0.8942	2.05
75.5	344,228	40,349	0.1172	0.8828	1.83
76.5	389,875	65,385	0.1677	0.8323	1.62
77.5	368,935	53,944	0.1462	0.8538	1.35
78.5	342,725	71,478	0.2086	0.7914	1.15

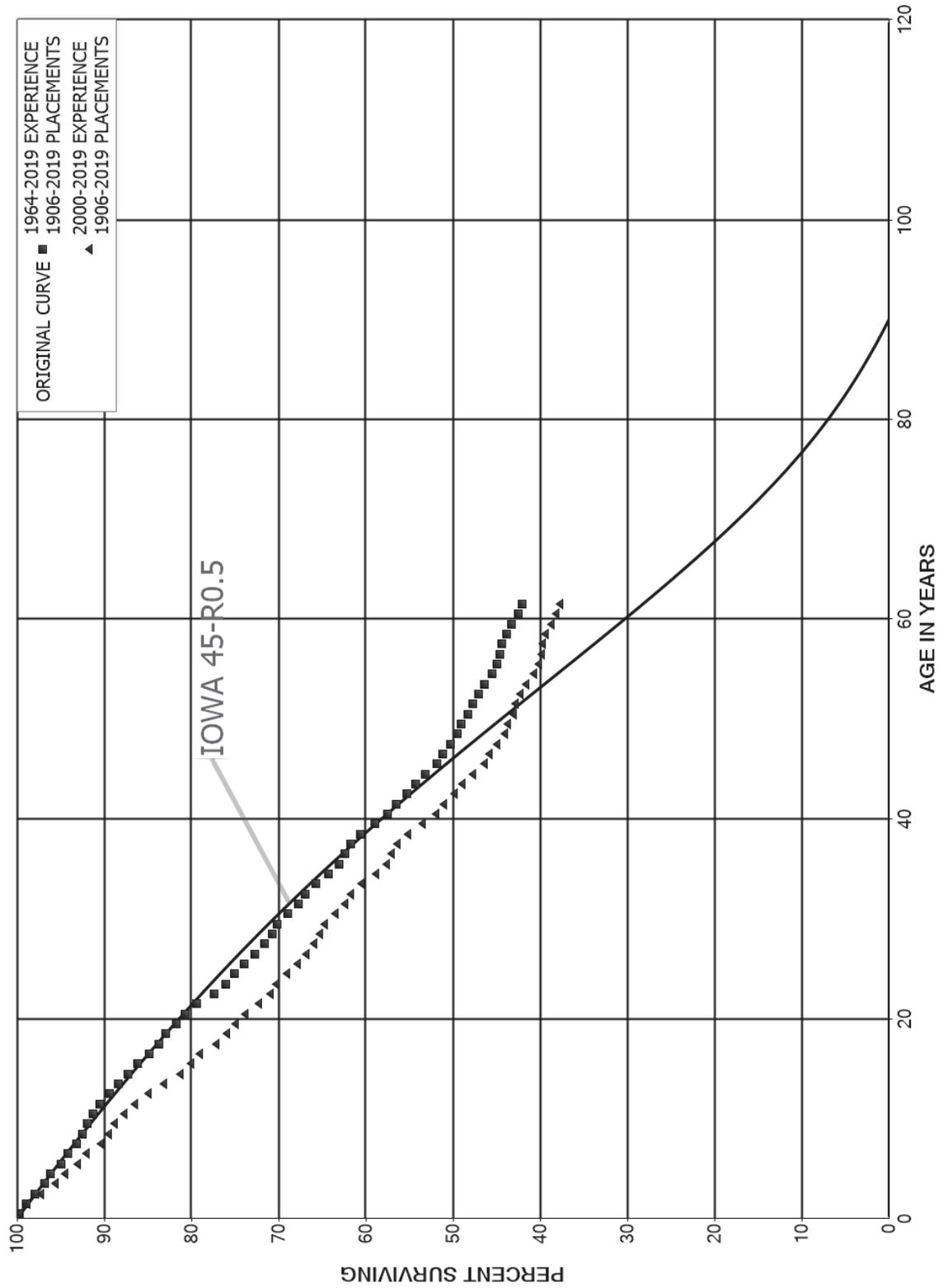
DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	314,801	46,407	0.1474	0.8526	0.91
80.5	277,007	27,952	0.1009	0.8991	0.78
81.5	252,941	36,834	0.1456	0.8544	0.70
82.5	219,638	25,921	0.1180	0.8820	0.60
83.5	194,183	16,555	0.0853	0.9147	0.53
84.5	177,644	23,866	0.1343	0.8657	0.48
85.5	154,078	50,358	0.3268	0.6732	0.42
86.5	105,780	23,782	0.2248	0.7752	0.28
87.5	83,545	23,627	0.2828	0.7172	0.22
88.5	59,995	29,658	0.4943	0.5057	0.16
89.5	30,337	10,368	0.3418	0.6582	0.08
90.5	19,968	4,342	0.2174	0.7826	0.05
91.5	15,627	1,870	0.1197	0.8803	0.04
92.5	13,756	2,090	0.1519	0.8481	0.04
93.5	11,666	2,309	0.1979	0.8021	0.03
94.5	9,357	3,726	0.3982	0.6018	0.02
95.5	5,688	4,021	0.7069	0.2931	0.01
96.5	1,667	811	0.4863	0.5137	0.00
97.5	856	800	0.9339	0.0661	0.00
98.5	374		0.0000	1.0000	0.00
99.5	374		0.0000	1.0000	0.00
100.5	374		0.0000	1.0000	0.00
101.5	374		0.0000	1.0000	0.00
102.5	374		0.0000	1.0000	0.00
103.5	374	57	0.1515	0.8485	0.00
104.5	317		0.0000	1.0000	0.00
105.5	317	16	0.0506	0.9494	0.00
106.5	301	301	1.0000		0.00
107.5					

DUQUESNE LIGHT COMPANY
 ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	107,543,542	239,018	0.0022	0.9978	100.00
0.5	104,035,745	834,583	0.0080	0.9920	99.78
1.5	99,697,851	1,054,050	0.0106	0.9894	98.98
2.5	95,829,448	1,027,387	0.0107	0.9893	97.93
3.5	91,107,129	671,916	0.0074	0.9926	96.88
4.5	87,311,279	1,102,396	0.0126	0.9874	96.17
5.5	82,466,854	641,051	0.0078	0.9922	94.95
6.5	76,821,624	880,729	0.0115	0.9885	94.21
7.5	72,046,985	448,001	0.0062	0.9938	93.13
8.5	67,969,832	404,611	0.0060	0.9940	92.55
9.5	63,555,692	469,321	0.0074	0.9926	92.00
10.5	57,871,628	546,247	0.0094	0.9906	91.32
11.5	54,700,971	643,568	0.0118	0.9882	90.46
12.5	49,396,944	573,144	0.0116	0.9884	89.40
13.5	44,308,670	538,368	0.0122	0.9878	88.36
14.5	43,269,935	554,036	0.0128	0.9872	87.29
15.5	41,688,133	623,785	0.0150	0.9850	86.17
16.5	39,300,135	543,636	0.0138	0.9862	84.88
17.5	37,112,567	360,948	0.0097	0.9903	83.71
18.5	33,807,875	490,887	0.0145	0.9855	82.89
19.5	31,944,393	376,032	0.0118	0.9882	81.69
20.5	30,488,890	510,333	0.0167	0.9833	80.73
21.5	29,559,228	724,361	0.0245	0.9755	79.38
22.5	27,618,849	470,287	0.0170	0.9830	77.43
23.5	26,883,682	367,975	0.0137	0.9863	76.11
24.5	26,376,432	386,264	0.0146	0.9854	75.07
25.5	25,854,010	431,139	0.0167	0.9833	73.97
26.5	25,289,205	386,065	0.0153	0.9847	72.74
27.5	24,182,626	287,368	0.0119	0.9881	71.63
28.5	22,833,192	188,285	0.0082	0.9918	70.78
29.5	21,626,742	389,430	0.0180	0.9820	70.19
30.5	20,413,839	362,510	0.0178	0.9822	68.93
31.5	19,416,108	226,832	0.0117	0.9883	67.70
32.5	18,269,741	324,703	0.0178	0.9822	66.91
33.5	17,305,947	386,861	0.0224	0.9776	65.72
34.5	16,051,824	286,539	0.0179	0.9821	64.25
35.5	15,185,149	160,925	0.0106	0.9894	63.11
36.5	14,468,874	177,432	0.0123	0.9877	62.44
37.5	13,855,660	233,866	0.0169	0.9831	61.67
38.5	13,104,230	359,580	0.0274	0.9726	60.63

DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,989,068	293,216	0.0245	0.9755	58.97
40.5	11,296,249	205,776	0.0182	0.9818	57.53
41.5	10,290,497	210,888	0.0205	0.9795	56.48
42.5	9,518,352	174,981	0.0184	0.9816	55.32
43.5	8,974,576	184,811	0.0206	0.9794	54.30
44.5	8,080,940	205,972	0.0255	0.9745	53.19
45.5	7,074,546	82,866	0.0117	0.9883	51.83
46.5	6,411,837	115,249	0.0180	0.9820	51.22
47.5	5,996,980	90,111	0.0150	0.9850	50.30
48.5	5,673,358	50,169	0.0088	0.9912	49.55
49.5	5,245,286	82,631	0.0158	0.9842	49.11
50.5	4,989,628	60,740	0.0122	0.9878	48.33
51.5	4,436,812	66,027	0.0149	0.9851	47.75
52.5	4,013,217	55,538	0.0138	0.9862	47.04
53.5	3,758,115	68,726	0.0183	0.9817	46.38
54.5	3,564,066	42,364	0.0119	0.9881	45.54
55.5	3,433,916	27,099	0.0079	0.9921	45.00
56.5	3,236,141	16,916	0.0052	0.9948	44.64
57.5	3,025,612	37,564	0.0124	0.9876	44.41
58.5	2,768,545	38,335	0.0138	0.9862	43.86
59.5	2,411,486	39,407	0.0163	0.9837	43.25
60.5	2,135,118	22,755	0.0107	0.9893	42.54
61.5	1,906,576	14,999	0.0079	0.9921	42.09
62.5	1,785,309	9,850	0.0055	0.9945	41.76
63.5	1,473,230	16,310	0.0111	0.9889	41.53
64.5	1,224,737	4,319	0.0035	0.9965	41.07
65.5	948,465	4,604	0.0049	0.9951	40.92
66.5	827,076	1,966	0.0024	0.9976	40.72
67.5	742,154	3,251	0.0044	0.9956	40.63
68.5	636,449	3,348	0.0053	0.9947	40.45
69.5	583,811	5,606	0.0096	0.9904	40.24
70.5	537,933	1,417	0.0026	0.9974	39.85
71.5	464,647	1,258	0.0027	0.9973	39.74
72.5	455,293	4,114	0.0090	0.9910	39.64
73.5	444,478	837	0.0019	0.9981	39.28
74.5	429,988	1,574	0.0037	0.9963	39.20
75.5	421,795	743	0.0018	0.9982	39.06
76.5	412,955	353	0.0009	0.9991	38.99
77.5	397,079	469	0.0012	0.9988	38.96
78.5	343,420		0.0000	1.0000	38.91

DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 1964-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	334,608	499	0.0015	0.9985	38.91	
80.5	331,647	3,279	0.0099	0.9901	38.86	
81.5	320,963		0.0000	1.0000	38.47	
82.5	279,014	852	0.0031	0.9969	38.47	
83.5	263,644	587	0.0022	0.9978	38.35	
84.5	258,949	407	0.0016	0.9984	38.27	
85.5	258,437	841	0.0033	0.9967	38.21	
86.5	248,222	585	0.0024	0.9976	38.08	
87.5	238,416	6,957	0.0292	0.9708	37.99	
88.5	207,176	6,123	0.0296	0.9704	36.89	
89.5	145,428	2,443	0.0168	0.9832	35.80	
90.5	88,347	752	0.0085	0.9915	35.19	
91.5	56,277	390	0.0069	0.9931	34.89	
92.5	32,436	1,200	0.0370	0.9630	34.65	
93.5	19,585		0.0000	1.0000	33.37	
94.5	14,777		0.0000	1.0000	33.37	
95.5	10,701	615	0.0575	0.9425	33.37	
96.5	9,175		0.0000	1.0000	31.45	
97.5	8,665		0.0000	1.0000	31.45	
98.5	7,920		0.0000	1.0000	31.45	
99.5	7,351		0.0000	1.0000	31.45	
100.5	7,075		0.0000	1.0000	31.45	
101.5	1,270		0.0000	1.0000	31.45	
102.5	1,223		0.0000	1.0000	31.45	
103.5	578		0.0000	1.0000	31.45	
104.5	578		0.0000	1.0000	31.45	
105.5	578		0.0000	1.0000	31.45	
106.5	373		0.0000	1.0000	31.45	
107.5	313		0.0000	1.0000	31.45	
108.5	313		0.0000	1.0000	31.45	
109.5	313		0.0000	1.0000	31.45	
110.5	313		0.0000	1.0000	31.45	
111.5	297		0.0000	1.0000	31.45	
112.5	297		0.0000	1.0000	31.45	
113.5					31.45	

DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,825,752	233,220	0.0038	0.9962	100.00
0.5	58,942,451	555,586	0.0094	0.9906	99.62
1.5	54,628,578	839,784	0.0154	0.9846	98.68
2.5	50,523,669	858,331	0.0170	0.9830	97.17
3.5	45,086,107	523,762	0.0116	0.9884	95.52
4.5	41,131,555	623,069	0.0151	0.9849	94.41
5.5	36,491,895	420,823	0.0115	0.9885	92.98
6.5	31,053,495	539,050	0.0174	0.9826	91.90
7.5	27,594,076	266,306	0.0097	0.9903	90.31
8.5	25,127,306	210,190	0.0084	0.9916	89.44
9.5	22,459,571	258,659	0.0115	0.9885	88.69
10.5	19,891,923	297,402	0.0150	0.9850	87.67
11.5	17,736,628	322,011	0.0182	0.9818	86.36
12.5	16,231,303	337,235	0.0208	0.9792	84.79
13.5	14,340,239	320,337	0.0223	0.9777	83.03
14.5	14,394,405	223,066	0.0155	0.9845	81.17
15.5	14,750,344	183,816	0.0125	0.9875	79.91
16.5	13,789,902	331,148	0.0240	0.9760	78.92
17.5	12,394,036	190,306	0.0154	0.9846	77.02
18.5	11,719,140	158,033	0.0135	0.9865	75.84
19.5	11,255,414	169,650	0.0151	0.9849	74.82
20.5	10,765,660	217,122	0.0202	0.9798	73.69
21.5	11,429,092	218,131	0.0191	0.9809	72.20
22.5	11,502,811	98,630	0.0086	0.9914	70.83
23.5	11,575,391	215,876	0.0186	0.9814	70.22
24.5	12,248,451	204,645	0.0167	0.9833	68.91
25.5	13,132,627	209,012	0.0159	0.9841	67.76
26.5	13,813,637	186,284	0.0135	0.9865	66.68
27.5	13,712,943	131,410	0.0096	0.9904	65.78
28.5	12,980,589	109,697	0.0085	0.9915	65.15
29.5	12,619,734	244,137	0.0193	0.9807	64.60
30.5	11,971,743	193,761	0.0162	0.9838	63.35
31.5	12,029,900	131,880	0.0110	0.9890	62.32
32.5	11,477,920	239,000	0.0208	0.9792	61.64
33.5	10,863,107	289,028	0.0266	0.9734	60.36
34.5	10,087,805	217,059	0.0215	0.9785	58.75
35.5	9,507,277	80,128	0.0084	0.9916	57.49
36.5	9,324,605	121,185	0.0130	0.9870	57.00
37.5	9,131,382	190,679	0.0209	0.9791	56.26
38.5	8,854,467	266,427	0.0301	0.9699	55.09

DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,434,038	250,029	0.0296	0.9704	53.43	
40.5	8,027,624	145,008	0.0181	0.9819	51.85	
41.5	7,456,463	173,894	0.0233	0.9767	50.91	
42.5	7,052,179	127,968	0.0181	0.9819	49.72	
43.5	6,947,758	164,636	0.0237	0.9763	48.82	
44.5	6,352,664	185,074	0.0291	0.9709	47.66	
45.5	5,609,989	64,800	0.0116	0.9884	46.27	
46.5	5,092,838	106,157	0.0208	0.9792	45.74	
47.5	4,744,747	87,183	0.0184	0.9816	44.79	
48.5	4,532,634	33,932	0.0075	0.9925	43.96	
49.5	4,163,461	60,736	0.0146	0.9854	43.63	
50.5	3,977,631	25,498	0.0064	0.9936	43.00	
51.5	3,532,892	49,185	0.0139	0.9861	42.72	
52.5	3,143,430	47,210	0.0150	0.9850	42.13	
53.5	2,929,785	60,277	0.0206	0.9794	41.49	
54.5	2,771,441	36,919	0.0133	0.9867	40.64	
55.5	2,657,542	22,008	0.0083	0.9917	40.10	
56.5	2,480,068	10,405	0.0042	0.9958	39.77	
57.5	2,304,179	19,986	0.0087	0.9913	39.60	
58.5	2,131,828	34,018	0.0160	0.9840	39.26	
59.5	1,792,169	27,187	0.0152	0.9848	38.63	
60.5	1,531,324	17,774	0.0116	0.9884	38.04	
61.5	1,319,117	10,984	0.0083	0.9917	37.60	
62.5	1,245,016	9,732	0.0078	0.9922	37.29	
63.5	1,007,966	11,857	0.0118	0.9882	37.00	
64.5	807,061	3,214	0.0040	0.9960	36.56	
65.5	624,038	4,078	0.0065	0.9935	36.42	
66.5	544,611	1,465	0.0027	0.9973	36.18	
67.5	494,299	3,050	0.0062	0.9938	36.08	
68.5	414,682	1,325	0.0032	0.9968	35.86	
69.5	421,477	4,363	0.0104	0.9896	35.75	
70.5	431,090	1,211	0.0028	0.9972	35.38	
71.5	388,946	1,258	0.0032	0.9968	35.28	
72.5	406,245	4,114	0.0101	0.9899	35.16	
73.5	406,540	470	0.0012	0.9988	34.81	
74.5	403,585	1,574	0.0039	0.9961	34.77	
75.5	405,208	743	0.0018	0.9982	34.63	
76.5	399,866	353	0.0009	0.9991	34.57	
77.5	385,206	466	0.0012	0.9988	34.54	
78.5	332,642		0.0000	1.0000	34.49	

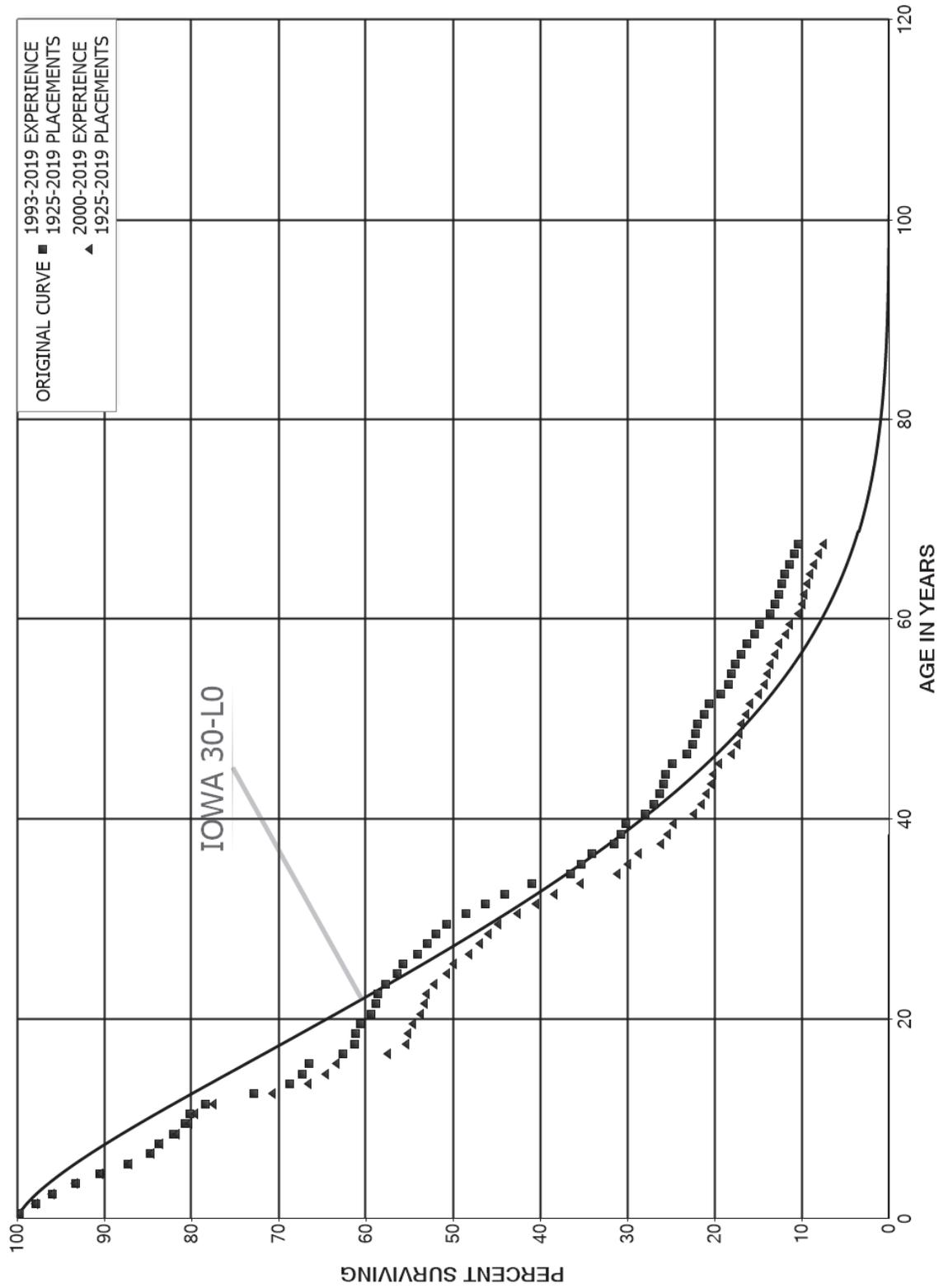
DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	325,545	446	0.0014	0.9986	34.49	
80.5	322,900	1,863	0.0058	0.9942	34.45	
81.5	319,418		0.0000	1.0000	34.25	
82.5	277,835	852	0.0031	0.9969	34.25	
83.5	263,078	587	0.0022	0.9978	34.14	
84.5	258,382	407	0.0016	0.9984	34.07	
85.5	257,870	841	0.0033	0.9967	34.01	
86.5	247,850	585	0.0024	0.9976	33.90	
87.5	238,104	6,957	0.0292	0.9708	33.82	
88.5	206,863	6,123	0.0296	0.9704	32.83	
89.5	145,116	2,443	0.0168	0.9832	31.86	
90.5	88,035	752	0.0085	0.9915	31.33	
91.5	55,980	390	0.0070	0.9930	31.06	
92.5	32,139	1,200	0.0373	0.9627	30.84	
93.5	19,585		0.0000	1.0000	29.69	
94.5	14,777		0.0000	1.0000	29.69	
95.5	10,701	615	0.0575	0.9425	29.69	
96.5	9,175		0.0000	1.0000	27.98	
97.5	8,665		0.0000	1.0000	27.98	
98.5	7,920		0.0000	1.0000	27.98	
99.5	7,351		0.0000	1.0000	27.98	
100.5	7,075		0.0000	1.0000	27.98	
101.5	1,270		0.0000	1.0000	27.98	
102.5	1,223		0.0000	1.0000	27.98	
103.5	578		0.0000	1.0000	27.98	
104.5	578		0.0000	1.0000	27.98	
105.5	578		0.0000	1.0000	27.98	
106.5	373		0.0000	1.0000	27.98	
107.5	313		0.0000	1.0000	27.98	
108.5	313		0.0000	1.0000	27.98	
109.5	313		0.0000	1.0000	27.98	
110.5	313		0.0000	1.0000	27.98	
111.5	297		0.0000	1.0000	27.98	
112.5	297		0.0000	1.0000	27.98	
113.5					27.98	

DUQUESNE LIGHT COMPANY
 ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,695,165	150,168	0.0026	0.9974	100.00
0.5	53,925,602	1,019,055	0.0189	0.9811	99.74
1.5	47,335,867	922,891	0.0195	0.9805	97.85
2.5	42,363,808	1,189,723	0.0281	0.9719	95.94
3.5	38,655,155	1,151,598	0.0298	0.9702	93.25
4.5	35,506,809	1,271,206	0.0358	0.9642	90.47
5.5	29,963,089	856,867	0.0286	0.9714	87.23
6.5	25,487,165	295,092	0.0116	0.9884	84.74
7.5	23,913,073	479,408	0.0200	0.9800	83.76
8.5	20,506,364	325,100	0.0159	0.9841	82.08
9.5	19,240,492	135,369	0.0070	0.9930	80.78
10.5	18,186,956	411,061	0.0226	0.9774	80.21
11.5	13,317,934	940,835	0.0706	0.9294	78.39
12.5	13,714,353	776,230	0.0566	0.9434	72.86
13.5	14,262,647	295,541	0.0207	0.9793	68.73
14.5	13,552,704	161,601	0.0119	0.9881	67.31
15.5	14,749,161	865,136	0.0587	0.9413	66.51
16.5	12,446,714	269,771	0.0217	0.9783	62.60
17.5	11,816,787	21,825	0.0018	0.9982	61.25
18.5	10,655,697	87,669	0.0082	0.9918	61.13
19.5	10,633,633	216,317	0.0203	0.9797	60.63
20.5	10,557,449	99,994	0.0095	0.9905	59.40
21.5	10,973,785	50,523	0.0046	0.9954	58.84
22.5	12,190,911	168,188	0.0138	0.9862	58.56
23.5	12,209,861	280,699	0.0230	0.9770	57.76
24.5	12,055,995	150,487	0.0125	0.9875	56.43
25.5	12,018,761	358,184	0.0298	0.9702	55.72
26.5	11,923,142	248,871	0.0209	0.9791	54.06
27.5	12,072,076	229,952	0.0190	0.9810	52.94
28.5	11,613,726	268,266	0.0231	0.9769	51.93
29.5	11,185,115	491,057	0.0439	0.9561	50.73
30.5	10,518,084	480,184	0.0457	0.9543	48.50
31.5	9,812,104	475,609	0.0485	0.9515	46.29
32.5	8,734,620	617,280	0.0707	0.9293	44.04
33.5	7,917,915	852,659	0.1077	0.8923	40.93
34.5	7,549,598	257,748	0.0341	0.9659	36.52
35.5	7,473,372	264,395	0.0354	0.9646	35.28
36.5	7,129,703	532,704	0.0747	0.9253	34.03
37.5	5,708,869	129,549	0.0227	0.9773	31.49
38.5	5,336,090	108,425	0.0203	0.9797	30.77

DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,354,524	396,673	0.0741	0.9259	30.15
40.5	4,967,513	168,370	0.0339	0.9661	27.91
41.5	4,911,585	118,074	0.0240	0.9760	26.97
42.5	4,981,834	96,787	0.0194	0.9806	26.32
43.5	5,012,814	44,463	0.0089	0.9911	25.81
44.5	4,718,828	140,072	0.0297	0.9703	25.58
45.5	4,419,521	295,159	0.0668	0.9332	24.82
46.5	4,053,755	121,942	0.0301	0.9699	23.16
47.5	3,552,485	44,646	0.0126	0.9874	22.46
48.5	3,339,405	43,579	0.0130	0.9870	22.18
49.5	3,174,954	109,267	0.0344	0.9656	21.89
50.5	2,934,376	77,152	0.0263	0.9737	21.14
51.5	2,585,011	157,384	0.0609	0.9391	20.58
52.5	2,125,883	100,364	0.0472	0.9528	19.33
53.5	1,933,512	40,193	0.0208	0.9792	18.42
54.5	1,858,940	44,138	0.0237	0.9763	18.03
55.5	1,753,743	67,777	0.0386	0.9614	17.61
56.5	1,595,635	56,942	0.0357	0.9643	16.93
57.5	1,515,336	90,778	0.0599	0.9401	16.32
58.5	1,374,769	42,613	0.0310	0.9690	15.34
59.5	1,063,048	93,312	0.0878	0.9122	14.87
60.5	921,166	36,971	0.0401	0.9599	13.56
61.5	799,880	23,642	0.0296	0.9704	13.02
62.5	711,252	19,251	0.0271	0.9729	12.63
63.5	659,706	20,198	0.0306	0.9694	12.29
64.5	606,150	28,480	0.0470	0.9530	11.92
65.5	627,171	27,714	0.0442	0.9558	11.36
66.5	567,173	21,172	0.0373	0.9627	10.85
67.5	488,393	8,618	0.0176	0.9824	10.45
68.5	461,218	834	0.0018	0.9982	10.26
69.5	435,330		0.0000	1.0000	10.25
70.5	379,913	8,537	0.0225	0.9775	10.25
71.5	348,714	3,066	0.0088	0.9912	10.02
72.5	341,785	345	0.0010	0.9990	9.93
73.5	338,707	27,240	0.0804	0.9196	9.92
74.5	311,353	7,926	0.0255	0.9745	9.12
75.5	296,419	8,015	0.0270	0.9730	8.89
76.5	287,002	9,001	0.0314	0.9686	8.65
77.5	273,909	2,645	0.0097	0.9903	8.38
78.5	249,162	7,658	0.0307	0.9693	8.30

DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 1993-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	233,817	5,291	0.0226	0.9774	8.04	
80.5	225,000		0.0000	1.0000	7.86	
81.5	219,923	10,369	0.0471	0.9529	7.86	
82.5	199,028	2,572	0.0129	0.9871	7.49	
83.5	189,788	2,662	0.0140	0.9860	7.39	
84.5	184,356		0.0000	1.0000	7.29	
85.5	184,356	2,572	0.0140	0.9860	7.29	
86.5	180,374		0.0000	1.0000	7.19	
87.5	178,367	2,220	0.0124	0.9876	7.19	
88.5	144,302	2,572	0.0178	0.9822	7.10	
89.5	120,829	2,662	0.0220	0.9780	6.97	
90.5	41,377		0.0000	1.0000	6.82	
91.5	16,448		0.0000	1.0000	6.82	
92.5	449		0.0000	1.0000	6.82	
93.5					6.82	

DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,520,112	150,168	0.0027	0.9973	100.00
0.5	53,818,787	1,019,055	0.0189	0.9811	99.73
1.5	47,203,653	922,891	0.0196	0.9804	97.85
2.5	42,240,924	1,189,723	0.0282	0.9718	95.93
3.5	38,173,477	1,151,598	0.0302	0.9698	93.23
4.5	34,719,498	1,271,206	0.0366	0.9634	90.42
5.5	28,807,870	856,867	0.0297	0.9703	87.11
6.5	23,937,061	295,092	0.0123	0.9877	84.52
7.5	21,458,489	479,408	0.0223	0.9777	83.47
8.5	18,030,437	325,100	0.0180	0.9820	81.61
9.5	16,992,082	135,369	0.0080	0.9920	80.14
10.5	15,565,141	411,061	0.0264	0.9736	79.50
11.5	10,792,976	940,835	0.0872	0.9128	77.40
12.5	10,410,999	606,392	0.0582	0.9418	70.65
13.5	9,433,685	295,541	0.0313	0.9687	66.54
14.5	8,745,848	161,601	0.0185	0.9815	64.45
15.5	9,413,152	865,136	0.0919	0.9081	63.26
16.5	7,075,900	269,771	0.0381	0.9619	57.45
17.5	7,958,828	21,825	0.0027	0.9973	55.26
18.5	8,327,134	87,669	0.0105	0.9895	55.11
19.5	7,945,609	125,778	0.0158	0.9842	54.53
20.5	9,109,201	87,715	0.0096	0.9904	53.66
21.5	9,537,725	30,103	0.0032	0.9968	53.15
22.5	9,640,383	158,308	0.0164	0.9836	52.98
23.5	9,714,732	276,865	0.0285	0.9715	52.11
24.5	9,850,747	149,209	0.0151	0.9849	50.62
25.5	9,898,792	358,184	0.0362	0.9638	49.86
26.5	9,917,983	248,871	0.0251	0.9749	48.05
27.5	10,936,031	228,195	0.0209	0.9791	46.85
28.5	10,511,644	268,266	0.0255	0.9745	45.87
29.5	10,148,357	486,329	0.0479	0.9521	44.70
30.5	9,462,393	475,506	0.0503	0.9497	42.56
31.5	8,847,033	475,609	0.0538	0.9462	40.42
32.5	7,990,031	617,280	0.0773	0.9227	38.25
33.5	7,169,187	852,659	0.1189	0.8811	35.29
34.5	6,373,591	249,553	0.0392	0.9608	31.09
35.5	6,250,373	254,958	0.0408	0.9592	29.88
36.5	5,814,926	527,371	0.0907	0.9093	28.66
37.5	4,373,732	127,561	0.0292	0.9708	26.06
38.5	3,938,925	108,425	0.0275	0.9725	25.30

DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,230,109	396,666	0.0938	0.9062	24.60
40.5	4,065,303	159,674	0.0393	0.9607	22.30
41.5	4,104,961	118,074	0.0288	0.9712	21.42
42.5	4,134,298	95,761	0.0232	0.9768	20.80
43.5	4,198,168	44,463	0.0106	0.9894	20.32
44.5	4,052,320	140,072	0.0346	0.9654	20.11
45.5	3,811,936	295,159	0.0774	0.9226	19.41
46.5	3,607,055	121,274	0.0336	0.9664	17.91
47.5	3,318,914	44,646	0.0135	0.9865	17.31
48.5	3,150,453	40,022	0.0127	0.9873	17.07
49.5	3,037,213	109,267	0.0360	0.9640	16.86
50.5	2,879,061	77,152	0.0268	0.9732	16.25
51.5	2,565,260	157,384	0.0614	0.9386	15.81
52.5	2,105,558	100,364	0.0477	0.9523	14.84
53.5	1,892,956	40,193	0.0212	0.9788	14.14
54.5	1,809,806	44,138	0.0244	0.9756	13.84
55.5	1,707,453	67,777	0.0397	0.9603	13.50
56.5	1,545,840	56,942	0.0368	0.9632	12.96
57.5	1,459,408	90,778	0.0622	0.9378	12.49
58.5	1,329,711	42,613	0.0320	0.9680	11.71
59.5	1,027,067	93,312	0.0909	0.9091	11.33
60.5	888,331	36,971	0.0416	0.9584	10.30
61.5	770,486	23,642	0.0307	0.9693	9.88
62.5	691,866	19,251	0.0278	0.9722	9.57
63.5	593,192	20,198	0.0340	0.9660	9.31
64.5	501,594	28,480	0.0568	0.9432	8.99
65.5	425,731	27,714	0.0651	0.9349	8.48
66.5	335,419	21,172	0.0631	0.9369	7.93
67.5	233,729	8,618	0.0369	0.9631	7.43
68.5	265,827	244	0.0009	0.9991	7.15
69.5	280,385		0.0000	1.0000	7.15
70.5	321,852	8,537	0.0265	0.9735	7.15
71.5	322,396	3,066	0.0095	0.9905	6.96
72.5	340,374	293	0.0009	0.9991	6.89
73.5	338,404	27,240	0.0805	0.9195	6.88
74.5	311,353	7,926	0.0255	0.9745	6.33
75.5	296,419	8,015	0.0270	0.9730	6.17
76.5	287,002	9,001	0.0314	0.9686	6.00
77.5	273,909	2,645	0.0097	0.9903	5.81
78.5	249,162	7,658	0.0307	0.9693	5.76

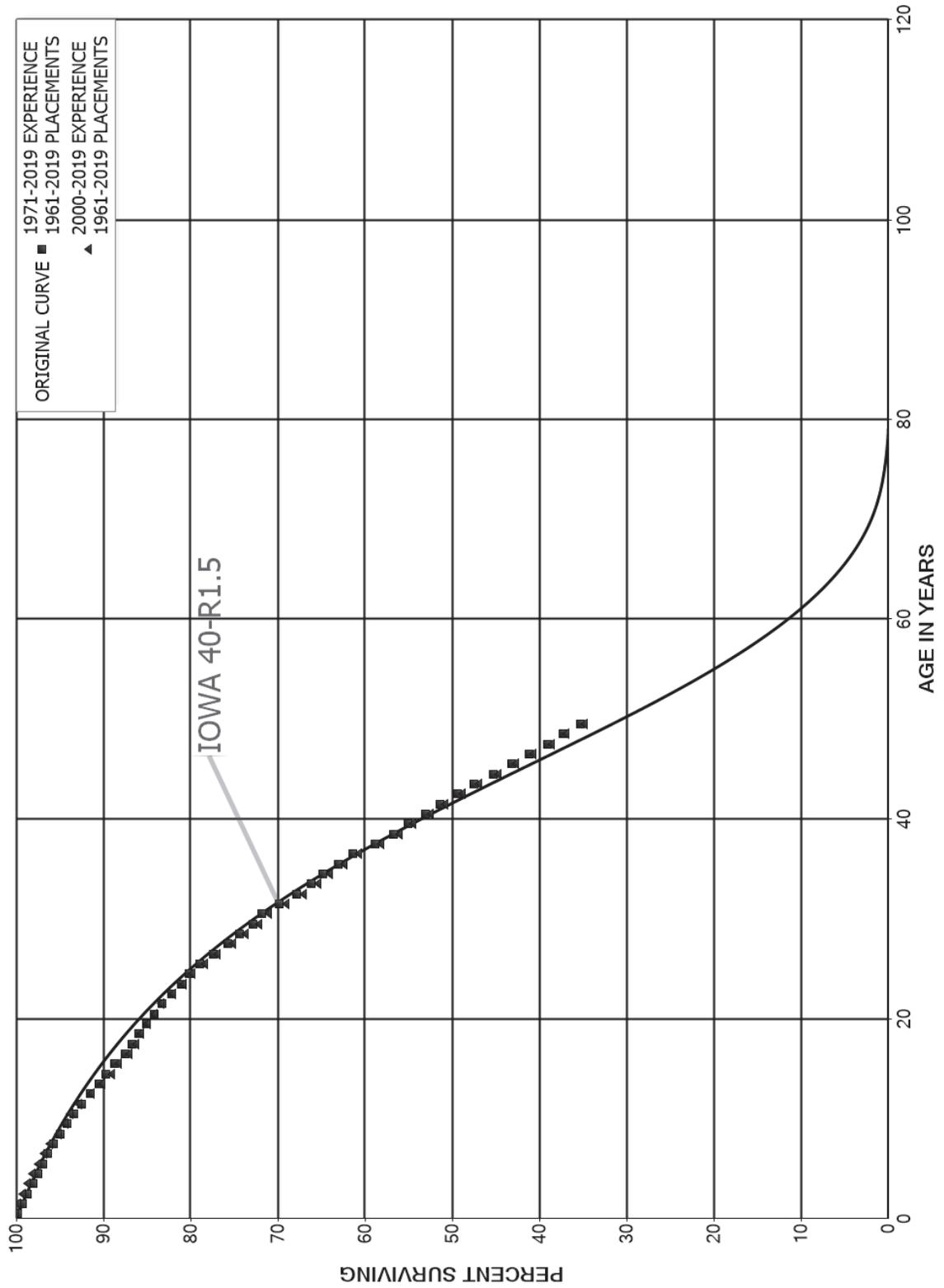
DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	233,817	5,291	0.0226	0.9774	5.58	
80.5	225,000		0.0000	1.0000	5.45	
81.5	219,923	10,369	0.0471	0.9529	5.45	
82.5	199,028	2,572	0.0129	0.9871	5.20	
83.5	189,788	2,662	0.0140	0.9860	5.13	
84.5	184,356		0.0000	1.0000	5.06	
85.5	184,356	2,572	0.0140	0.9860	5.06	
86.5	180,374		0.0000	1.0000	4.99	
87.5	178,367	2,220	0.0124	0.9876	4.99	
88.5	144,302	2,572	0.0178	0.9822	4.93	
89.5	120,829	2,662	0.0220	0.9780	4.84	
90.5	41,377		0.0000	1.0000	4.73	
91.5	16,448		0.0000	1.0000	4.73	
92.5	449		0.0000	1.0000	4.73	
93.5					4.73	

DUQUESNE LIGHT COMPANY
 ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2019

EXPERIENCE BAND 1971-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,723,060	84,307	0.0020	0.9980	100.00
0.5	40,385,994	211,148	0.0052	0.9948	99.80
1.5	38,735,026	234,632	0.0061	0.9939	99.28
2.5	37,437,806	213,974	0.0057	0.9943	98.67
3.5	34,609,548	196,305	0.0057	0.9943	98.11
4.5	33,265,798	189,945	0.0057	0.9943	97.55
5.5	30,409,524	190,765	0.0063	0.9937	97.00
6.5	27,014,607	171,618	0.0064	0.9936	96.39
7.5	24,582,829	222,865	0.0091	0.9909	95.78
8.5	22,798,570	171,100	0.0075	0.9925	94.91
9.5	20,464,549	166,278	0.0081	0.9919	94.20
10.5	19,161,985	179,670	0.0094	0.9906	93.43
11.5	17,633,000	208,033	0.0118	0.9882	92.55
12.5	16,059,635	170,901	0.0106	0.9894	91.46
13.5	14,505,941	130,853	0.0090	0.9910	90.49
14.5	14,388,879	143,565	0.0100	0.9900	89.67
15.5	14,275,426	206,941	0.0145	0.9855	88.78
16.5	13,456,242	124,845	0.0093	0.9907	87.49
17.5	12,301,840	106,169	0.0086	0.9914	86.68
18.5	11,900,416	119,853	0.0101	0.9899	85.93
19.5	11,672,886	115,564	0.0099	0.9901	85.07
20.5	11,365,611	122,141	0.0107	0.9893	84.22
21.5	11,279,148	155,449	0.0138	0.9862	83.32
22.5	10,963,069	146,453	0.0134	0.9866	82.17
23.5	10,599,491	119,733	0.0113	0.9887	81.07
24.5	10,171,457	156,799	0.0154	0.9846	80.16
25.5	9,730,253	190,237	0.0196	0.9804	78.92
26.5	9,221,634	195,880	0.0212	0.9788	77.38
27.5	8,832,301	158,789	0.0180	0.9820	75.73
28.5	8,032,503	160,447	0.0200	0.9800	74.37
29.5	7,411,439	104,683	0.0141	0.9859	72.89
30.5	6,237,149	180,132	0.0289	0.9711	71.86
31.5	5,650,880	159,256	0.0282	0.9718	69.78
32.5	5,090,505	121,398	0.0238	0.9762	67.82
33.5	4,579,222	96,204	0.0210	0.9790	66.20
34.5	4,042,285	106,494	0.0263	0.9737	64.81
35.5	3,680,918	97,028	0.0264	0.9736	63.10
36.5	3,274,698	137,849	0.0421	0.9579	61.44
37.5	3,132,576	112,159	0.0358	0.9642	58.85
38.5	3,026,829	88,469	0.0292	0.9708	56.74

DUQUESNE LIGHT COMPANY

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2019			EXPERIENCE BAND 1971-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,670,591	97,332	0.0364	0.9636	55.09
40.5	2,255,277	73,211	0.0325	0.9675	53.08
41.5	1,947,476	74,783	0.0384	0.9616	51.35
42.5	1,704,265	65,191	0.0383	0.9617	49.38
43.5	1,470,159	69,834	0.0475	0.9525	47.49
44.5	1,416,451	64,969	0.0459	0.9541	45.24
45.5	913,948	42,028	0.0460	0.9540	43.16
46.5	592,625	30,887	0.0521	0.9479	41.18
47.5	473,621	20,587	0.0435	0.9565	39.03
48.5	338,521	18,997	0.0561	0.9439	37.34
49.5	230,574	8,019	0.0348	0.9652	35.24
50.5	144,553	8,239	0.0570	0.9430	34.01
51.5	113,507	2,532	0.0223	0.9777	32.08
52.5	73,360	7,428	0.1013	0.8987	31.36
53.5	28,228	5,916	0.2096	0.7904	28.19
54.5	11,547		0.0000	1.0000	22.28
55.5	9,827		0.0000	1.0000	22.28
56.5	9,827		0.0000	1.0000	22.28
57.5	9,412		0.0000	1.0000	22.28
58.5					22.28

DUQUESNE LIGHT COMPANY

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,968,187	8,422	0.0003	0.9997	100.00
0.5	28,476,322	77,863	0.0027	0.9973	99.97
1.5	26,796,448	146,414	0.0055	0.9945	99.70
2.5	25,460,565	134,404	0.0053	0.9947	99.15
3.5	22,807,160	139,648	0.0061	0.9939	98.63
4.5	21,862,137	145,334	0.0066	0.9934	98.03
5.5	19,378,886	132,784	0.0069	0.9931	97.37
6.5	16,440,383	105,096	0.0064	0.9936	96.71
7.5	14,319,843	153,537	0.0107	0.9893	96.09
8.5	13,320,731	108,834	0.0082	0.9918	95.06
9.5	11,580,667	73,137	0.0063	0.9937	94.28
10.5	11,601,219	125,608	0.0108	0.9892	93.69
11.5	10,617,327	155,038	0.0146	0.9854	92.67
12.5	9,567,220	131,770	0.0138	0.9862	91.32
13.5	8,537,986	101,514	0.0119	0.9881	90.06
14.5	9,001,001	79,390	0.0088	0.9912	88.99
15.5	9,265,126	138,163	0.0149	0.9851	88.21
16.5	8,900,493	72,866	0.0082	0.9918	86.89
17.5	7,805,173	53,997	0.0069	0.9931	86.18
18.5	7,458,117	63,899	0.0086	0.9914	85.58
19.5	7,716,690	69,791	0.0090	0.9910	84.85
20.5	8,133,345	77,603	0.0095	0.9905	84.08
21.5	8,530,543	135,406	0.0159	0.9841	83.28
22.5	8,499,486	123,934	0.0146	0.9854	81.96
23.5	8,473,973	111,646	0.0132	0.9868	80.76
24.5	8,144,553	146,143	0.0179	0.9821	79.70
25.5	8,480,786	158,757	0.0187	0.9813	78.27
26.5	8,465,399	193,958	0.0229	0.9771	76.80
27.5	8,217,186	158,789	0.0193	0.9807	75.04
28.5	7,618,206	160,447	0.0211	0.9789	73.59
29.5	7,152,377	104,683	0.0146	0.9854	72.04
30.5	6,112,486	180,132	0.0295	0.9705	70.99
31.5	5,564,376	159,256	0.0286	0.9714	68.90
32.5	5,059,337	121,398	0.0240	0.9760	66.93
33.5	4,573,316	96,204	0.0210	0.9790	65.32
34.5	4,042,285	106,494	0.0263	0.9737	63.95
35.5	3,680,918	97,028	0.0264	0.9736	62.26
36.5	3,274,698	137,849	0.0421	0.9579	60.62
37.5	3,132,576	112,159	0.0358	0.9642	58.07
38.5	3,026,829	88,469	0.0292	0.9708	55.99

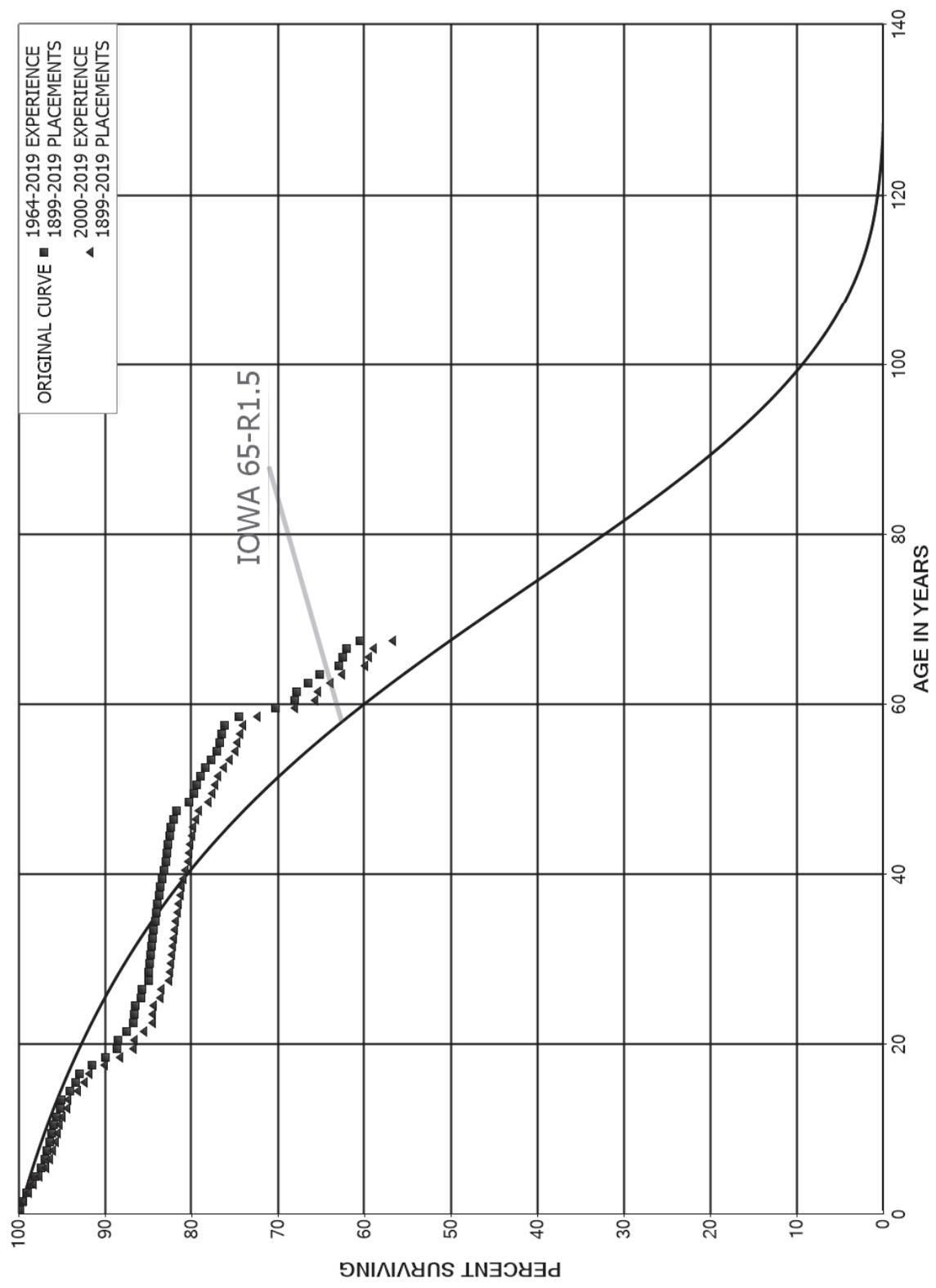
DUQUESNE LIGHT COMPANY

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,670,591	97,332	0.0364	0.9636	54.35
40.5	2,255,277	73,211	0.0325	0.9675	52.37
41.5	1,947,476	74,783	0.0384	0.9616	50.67
42.5	1,704,265	65,191	0.0383	0.9617	48.73
43.5	1,470,159	69,834	0.0475	0.9525	46.86
44.5	1,416,451	64,969	0.0459	0.9541	44.64
45.5	913,948	42,028	0.0460	0.9540	42.59
46.5	592,625	30,887	0.0521	0.9479	40.63
47.5	473,621	20,587	0.0435	0.9565	38.51
48.5	338,521	18,997	0.0561	0.9439	36.84
49.5	230,574	8,019	0.0348	0.9652	34.77
50.5	144,553	8,239	0.0570	0.9430	33.56
51.5	113,507	2,532	0.0223	0.9777	31.65
52.5	73,360	7,428	0.1013	0.8987	30.94
53.5	28,228	5,916	0.2096	0.7904	27.81
54.5	11,547		0.0000	1.0000	21.98
55.5	9,827		0.0000	1.0000	21.98
56.5	9,827		0.0000	1.0000	21.98
57.5	9,412		0.0000	1.0000	21.98
58.5					21.98

DUQUESNE LIGHT COMPANY
 ACCOUNT 369.2 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,977,844	88,381	0.0014	0.9986	100.00
0.5	58,343,946	204,319	0.0035	0.9965	99.86
1.5	55,646,183	266,268	0.0048	0.9952	99.51
2.5	54,724,803	275,415	0.0050	0.9950	99.03
3.5	55,080,627	283,809	0.0052	0.9948	98.53
4.5	54,950,099	348,035	0.0063	0.9937	98.02
5.5	54,602,589	239,029	0.0044	0.9956	97.40
6.5	53,990,930	141,426	0.0026	0.9974	96.98
7.5	53,832,969	160,670	0.0030	0.9970	96.72
8.5	52,840,502	116,545	0.0022	0.9978	96.43
9.5	50,360,802	117,171	0.0023	0.9977	96.22
10.5	49,155,984	176,342	0.0036	0.9964	96.00
11.5	47,270,672	239,977	0.0051	0.9949	95.65
12.5	46,008,142	62,561	0.0014	0.9986	95.17
13.5	44,709,330	454,428	0.0102	0.9898	95.04
14.5	43,877,744	292,165	0.0067	0.9933	94.07
15.5	43,410,388	235,370	0.0054	0.9946	93.44
16.5	42,981,879	670,292	0.0156	0.9844	92.94
17.5	42,270,299	695,222	0.0164	0.9836	91.49
18.5	42,167,926	620,937	0.0147	0.9853	89.98
19.5	41,176,372	57,130	0.0014	0.9986	88.66
20.5	41,249,206	468,344	0.0114	0.9886	88.54
21.5	41,831,998	396,830	0.0095	0.9905	87.53
22.5	39,923,613	28,136	0.0007	0.9993	86.70
23.5	39,600,421	50,132	0.0013	0.9987	86.64
24.5	40,148,578	323,752	0.0081	0.9919	86.53
25.5	38,523,566	29,887	0.0008	0.9992	85.83
26.5	37,124,512	328,540	0.0088	0.9912	85.77
27.5	35,718,473	20,555	0.0006	0.9994	85.01
28.5	34,153,382	42,311	0.0012	0.9988	84.96
29.5	33,201,036	47,758	0.0014	0.9986	84.85
30.5	32,092,433	44,051	0.0014	0.9986	84.73
31.5	31,029,771	50,469	0.0016	0.9984	84.61
32.5	30,319,959	42,553	0.0014	0.9986	84.48
33.5	29,652,417	57,301	0.0019	0.9981	84.36
34.5	28,870,596	43,565	0.0015	0.9985	84.19
35.5	28,210,393	51,209	0.0018	0.9982	84.07
36.5	27,321,888	59,178	0.0022	0.9978	83.92
37.5	26,789,312	50,270	0.0019	0.9981	83.73
38.5	26,204,914	61,780	0.0024	0.9976	83.58

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,121,976	61,633	0.0025	0.9975	83.38
40.5	24,172,835	67,273	0.0028	0.9972	83.17
41.5	23,294,072	31,537	0.0014	0.9986	82.94
42.5	22,500,114	29,232	0.0013	0.9987	82.83
43.5	21,603,910	59,656	0.0028	0.9972	82.72
44.5	20,457,858	33,777	0.0017	0.9983	82.49
45.5	19,545,638	67,362	0.0034	0.9966	82.36
46.5	18,358,794	84,212	0.0046	0.9954	82.07
47.5	17,121,366	288,734	0.0169	0.9831	81.70
48.5	15,719,679	109,846	0.0070	0.9930	80.32
49.5	13,571,978	67,361	0.0050	0.9950	79.76
50.5	12,567,918	60,248	0.0048	0.9952	79.36
51.5	11,923,530	88,413	0.0074	0.9926	78.98
52.5	11,060,215	92,799	0.0084	0.9916	78.40
53.5	10,210,863	94,351	0.0092	0.9908	77.74
54.5	9,647,349	32,854	0.0034	0.9966	77.02
55.5	8,955,855	31,794	0.0036	0.9964	76.76
56.5	8,205,590	31,842	0.0039	0.9961	76.49
57.5	7,464,058	165,712	0.0222	0.9778	76.19
58.5	6,752,393	380,359	0.0563	0.9437	74.50
59.5	5,680,842	177,125	0.0312	0.9688	70.30
60.5	4,881,815	22,626	0.0046	0.9954	68.11
61.5	4,109,148	81,101	0.0197	0.9803	67.79
62.5	3,193,813	61,526	0.0193	0.9807	66.46
63.5	2,408,477	84,028	0.0349	0.9651	65.18
64.5	1,806,520	11,248	0.0062	0.9938	62.90
65.5	1,422,746	9,509	0.0067	0.9933	62.51
66.5	1,208,877	29,919	0.0247	0.9753	62.09
67.5	1,005,706	7,630	0.0076	0.9924	60.56
68.5	1,029,723	1,293	0.0013	0.9987	60.10
69.5	1,043,964	14,140	0.0135	0.9865	60.02
70.5	1,043,386	20,712	0.0199	0.9801	59.21
71.5	927,892	11,713	0.0126	0.9874	58.03
72.5	957,135	18,421	0.0192	0.9808	57.30
73.5	1,006,078	2,575	0.0026	0.9974	56.20
74.5	1,007,713	6,542	0.0065	0.9935	56.05
75.5	1,008,240	17,027	0.0169	0.9831	55.69
76.5	993,164	10,857	0.0109	0.9891	54.75
77.5	979,604	3,894	0.0040	0.9960	54.15
78.5	958,126	9,433	0.0098	0.9902	53.94

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	956,466	47,752	0.0499	0.9501	53.40
80.5	926,185	34,719	0.0375	0.9625	50.74
81.5	925,284	10,698	0.0116	0.9884	48.84
82.5	902,782	8,779	0.0097	0.9903	48.27
83.5	892,775	20,725	0.0232	0.9768	47.80
84.5	864,541	20,342	0.0235	0.9765	46.69
85.5	806,493	13,492	0.0167	0.9833	45.59
86.5	779,746	15,858	0.0203	0.9797	44.83
87.5	747,382	8,808	0.0118	0.9882	43.92
88.5	695,997	17,945	0.0258	0.9742	43.40
89.5	649,983	6,083	0.0094	0.9906	42.28
90.5	599,544	7,731	0.0129	0.9871	41.89
91.5	545,981	4,090	0.0075	0.9925	41.35
92.5	479,151	4,254	0.0089	0.9911	41.04
93.5	430,053	1,339	0.0031	0.9969	40.67
94.5	369,101	1,888	0.0051	0.9949	40.55
95.5	346,587	983	0.0028	0.9972	40.34
96.5	319,498	371	0.0012	0.9988	40.22
97.5	243,224	397	0.0016	0.9984	40.18
98.5	159,456	35	0.0002	0.9998	40.11
99.5	151,241	35	0.0002	0.9998	40.10
100.5	147,330	59	0.0004	0.9996	40.09
101.5	146,111	69	0.0005	0.9995	40.08
102.5	144,738	76	0.0005	0.9995	40.06
103.5	140,981	106	0.0008	0.9992	40.04
104.5	125,195	55	0.0004	0.9996	40.01
105.5	110,120	58	0.0005	0.9995	39.99
106.5	87,393	27	0.0003	0.9997	39.97
107.5	83,016	8	0.0001	0.9999	39.96
108.5	73,867	11	0.0002	0.9998	39.95
109.5	63,182		0.0000	1.0000	39.95
110.5	63,182		0.0000	1.0000	39.95
111.5	61,544		0.0000	1.0000	39.95
112.5	59,259		0.0000	1.0000	39.95
113.5	58,880		0.0000	1.0000	39.95
114.5	38,335		0.0000	1.0000	39.95
115.5	34,134		0.0000	1.0000	39.95
116.5	34,134		0.0000	1.0000	39.95
117.5	34,134		0.0000	1.0000	39.95
118.5	34,134		0.0000	1.0000	39.95
119.5	34,036		0.0000	1.0000	39.95
120.5					39.95

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,818,409	79,435	0.0018	0.9982	100.00
0.5	43,346,508	203,566	0.0047	0.9953	99.82
1.5	40,737,143	239,565	0.0059	0.9941	99.35
2.5	41,547,327	248,755	0.0060	0.9940	98.77
3.5	41,242,910	263,473	0.0064	0.9936	98.18
4.5	40,610,868	324,731	0.0080	0.9920	97.55
5.5	41,012,817	222,950	0.0054	0.9946	96.77
6.5	41,237,580	123,323	0.0030	0.9970	96.25
7.5	41,886,811	140,538	0.0034	0.9966	95.96
8.5	41,776,135	88,151	0.0021	0.9979	95.64
9.5	39,862,330	86,357	0.0022	0.9978	95.43
10.5	39,178,153	152,490	0.0039	0.9961	95.23
11.5	37,543,275	217,322	0.0058	0.9942	94.86
12.5	36,540,574	46,209	0.0013	0.9987	94.31
13.5	35,432,064	435,237	0.0123	0.9877	94.19
14.5	34,499,611	269,839	0.0078	0.9922	93.03
15.5	34,518,966	219,127	0.0063	0.9937	92.30
16.5	34,626,940	651,530	0.0188	0.9812	91.72
17.5	34,258,069	684,919	0.0200	0.9800	89.99
18.5	34,398,801	607,379	0.0177	0.9823	88.19
19.5	33,823,305	33,823	0.0010	0.9990	86.64
20.5	34,194,189	460,996	0.0135	0.9865	86.55
21.5	34,791,007	387,287	0.0111	0.9889	85.38
22.5	32,755,740	22,730	0.0007	0.9993	84.43
23.5	32,514,086	38,925	0.0012	0.9988	84.37
24.5	32,541,089	314,938	0.0097	0.9903	84.27
25.5	31,135,893	27,340	0.0009	0.9991	83.46
26.5	30,429,149	323,673	0.0106	0.9894	83.38
27.5	29,480,350	19,205	0.0007	0.9993	82.50
28.5	28,281,157	38,209	0.0014	0.9986	82.44
29.5	28,678,111	42,563	0.0015	0.9985	82.33
30.5	27,828,887	41,971	0.0015	0.9985	82.21
31.5	26,669,166	47,771	0.0018	0.9982	82.08
32.5	25,977,296	35,872	0.0014	0.9986	81.94
33.5	25,569,471	45,418	0.0018	0.9982	81.82
34.5	24,729,327	37,780	0.0015	0.9985	81.68
35.5	24,063,546	49,352	0.0021	0.9979	81.55
36.5	23,141,201	54,340	0.0023	0.9977	81.39
37.5	22,546,116	47,473	0.0021	0.9979	81.20
38.5	21,756,762	58,977	0.0027	0.9973	81.02

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,842,830	58,052	0.0028	0.9972	80.81
40.5	20,217,744	65,667	0.0032	0.9968	80.58
41.5	19,838,759	30,950	0.0016	0.9984	80.32
42.5	19,661,130	27,505	0.0014	0.9986	80.19
43.5	19,340,870	58,455	0.0030	0.9970	80.08
44.5	18,652,975	32,790	0.0018	0.9982	79.84
45.5	18,013,035	66,383	0.0037	0.9963	79.70
46.5	17,022,132	69,044	0.0041	0.9959	79.40
47.5	15,983,783	225,737	0.0141	0.9859	79.08
48.5	14,886,658	80,508	0.0054	0.9946	77.97
49.5	12,926,426	61,660	0.0048	0.9952	77.54
50.5	12,077,324	59,485	0.0049	0.9951	77.17
51.5	11,541,796	87,892	0.0076	0.9924	76.79
52.5	10,650,417	92,340	0.0087	0.9913	76.21
53.5	9,730,334	93,160	0.0096	0.9904	75.55
54.5	9,184,590	32,395	0.0035	0.9965	74.83
55.5	8,475,157	30,744	0.0036	0.9964	74.56
56.5	7,728,752	31,116	0.0040	0.9960	74.29
57.5	7,002,135	165,265	0.0236	0.9764	73.99
58.5	6,343,629	380,122	0.0599	0.9401	72.25
59.5	5,254,240	176,404	0.0336	0.9664	67.92
60.5	4,458,343	21,862	0.0049	0.9951	65.64
61.5	3,673,919	80,836	0.0220	0.9780	65.31
62.5	2,781,880	60,721	0.0218	0.9782	63.88
63.5	1,994,400	84,006	0.0421	0.9579	62.48
64.5	1,372,708	11,100	0.0081	0.9919	59.85
65.5	1,006,723	9,166	0.0091	0.9909	59.37
66.5	769,923	29,624	0.0385	0.9615	58.83
67.5	538,006	7,476	0.0139	0.9861	56.56
68.5	560,572	752	0.0013	0.9987	55.78
69.5	577,403	14,140	0.0245	0.9755	55.70
70.5	587,942	20,619	0.0351	0.9649	54.34
71.5	513,071	11,594	0.0226	0.9774	52.43
72.5	566,992	18,325	0.0323	0.9677	51.25
73.5	617,368	2,463	0.0040	0.9960	49.59
74.5	675,667	3,336	0.0049	0.9951	49.39
75.5	724,005	11,868	0.0164	0.9836	49.15
76.5	742,129	6,526	0.0088	0.9912	48.34
77.5	806,997	3,886	0.0048	0.9952	47.92
78.5	871,029	9,433	0.0108	0.9892	47.69

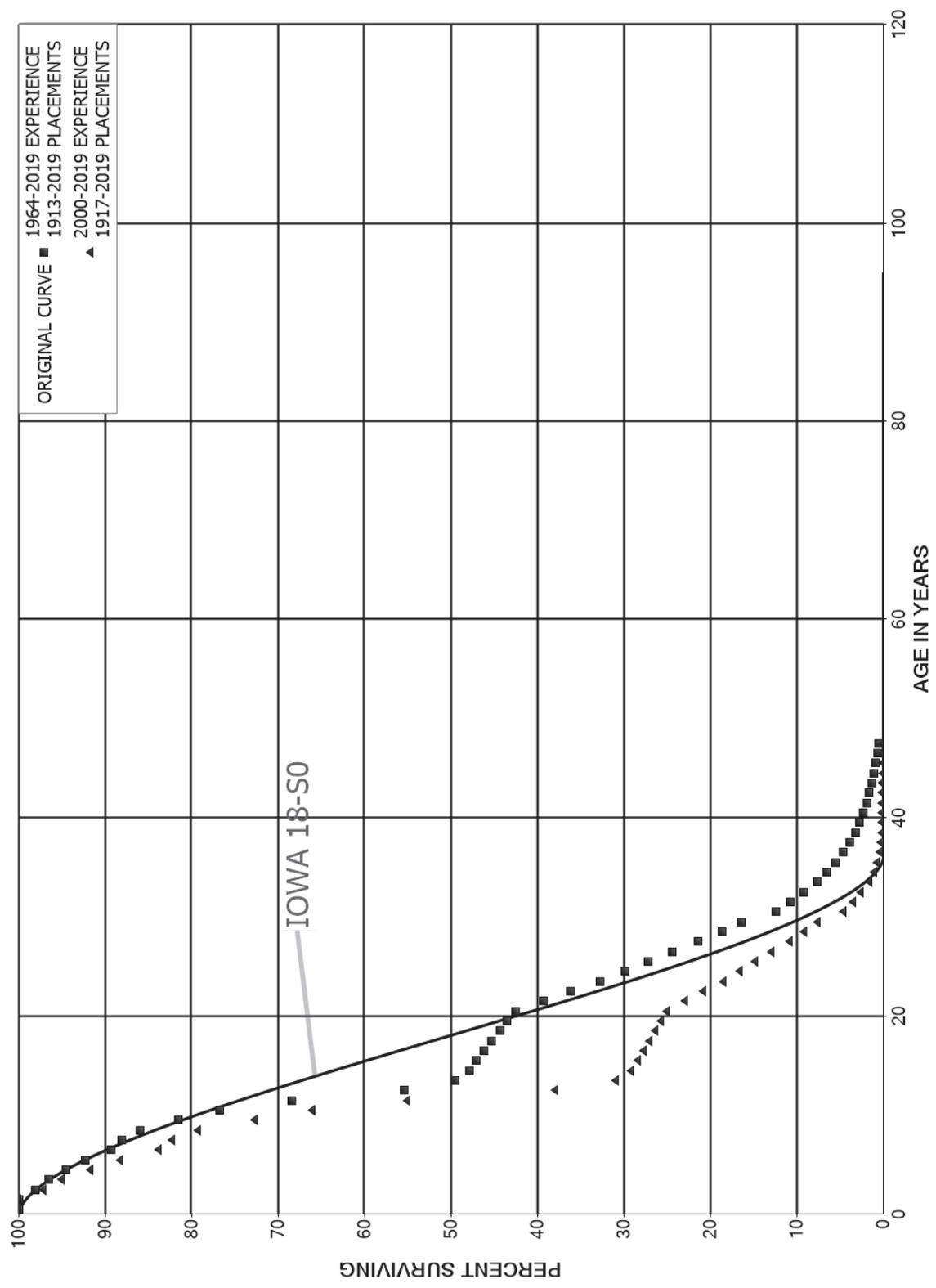
DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	867,185	13,484	0.0155	0.9845	47.17
80.5	841,996	6,051	0.0072	0.9928	46.44
81.5	837,102	10,675	0.0128	0.9872	46.10
82.5	812,991	8,637	0.0106	0.9894	45.52
83.5	800,634	20,725	0.0259	0.9741	45.03
84.5	780,868	20,326	0.0260	0.9740	43.87
85.5	738,130	13,473	0.0183	0.9817	42.73
86.5	733,335	15,858	0.0216	0.9784	41.95
87.5	703,772	8,665	0.0123	0.9877	41.04
88.5	661,404	17,750	0.0268	0.9732	40.53
89.5	612,972	6,069	0.0099	0.9901	39.45
90.5	559,795	7,731	0.0138	0.9862	39.05
91.5	507,842	4,090	0.0081	0.9919	38.52
92.5	443,261	4,254	0.0096	0.9904	38.21
93.5	394,542	1,339	0.0034	0.9966	37.84
94.5	353,680	1,839	0.0052	0.9948	37.71
95.5	313,047	983	0.0031	0.9969	37.51
96.5	285,958	371	0.0013	0.9987	37.40
97.5	209,684	397	0.0019	0.9981	37.35
98.5	125,916	35	0.0003	0.9997	37.28
99.5	117,799	35	0.0003	0.9997	37.27
100.5	147,330	59	0.0004	0.9996	37.26
101.5	146,111	69	0.0005	0.9995	37.24
102.5	144,738	76	0.0005	0.9995	37.22
103.5	140,981	106	0.0008	0.9992	37.20
104.5	125,195	55	0.0004	0.9996	37.18
105.5	110,120	58	0.0005	0.9995	37.16
106.5	87,393	27	0.0003	0.9997	37.14
107.5	83,016	8	0.0001	0.9999	37.13
108.5	73,867	11	0.0002	0.9998	37.12
109.5	63,182		0.0000	1.0000	37.12
110.5	63,182		0.0000	1.0000	37.12
111.5	61,544		0.0000	1.0000	37.12
112.5	59,259		0.0000	1.0000	37.12
113.5	58,880		0.0000	1.0000	37.12
114.5	38,335		0.0000	1.0000	37.12
115.5	34,134		0.0000	1.0000	37.12
116.5	34,134		0.0000	1.0000	37.12
117.5	34,134		0.0000	1.0000	37.12
118.5	34,134		0.0000	1.0000	37.12
119.5	34,036		0.0000	1.0000	37.12
120.5					37.12

DUQUESNE LIGHT COMPANY
 ACCOUNT 370 METERS AND SMART METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS AND SMART METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	144,055,993	9,739	0.0001	0.9999	100.00
0.5	136,865,405	60,852	0.0004	0.9996	99.99
1.5	130,787,782	2,474,359	0.0189	0.9811	99.95
2.5	123,830,903	1,935,360	0.0156	0.9844	98.06
3.5	121,445,790	2,610,601	0.0215	0.9785	96.53
4.5	120,108,740	2,795,388	0.0233	0.9767	94.45
5.5	118,614,486	3,787,776	0.0319	0.9681	92.25
6.5	114,067,007	1,524,313	0.0134	0.9866	89.31
7.5	113,112,557	2,710,972	0.0240	0.9760	88.11
8.5	111,870,169	5,892,877	0.0527	0.9473	86.00
9.5	107,492,731	6,208,193	0.0578	0.9422	81.47
10.5	102,561,598	11,200,648	0.1092	0.8908	76.77
11.5	92,269,102	17,581,731	0.1905	0.8095	68.38
12.5	75,750,059	7,933,255	0.1047	0.8953	55.35
13.5	68,818,048	2,397,295	0.0348	0.9652	49.55
14.5	67,217,757	1,150,288	0.0171	0.9829	47.83
15.5	67,192,849	1,176,699	0.0175	0.9825	47.01
16.5	66,499,123	1,348,415	0.0203	0.9797	46.19
17.5	65,502,047	1,326,194	0.0202	0.9798	45.25
18.5	64,609,167	1,199,765	0.0186	0.9814	44.33
19.5	63,673,364	1,506,823	0.0237	0.9763	43.51
20.5	62,434,510	4,727,079	0.0757	0.9243	42.48
21.5	58,082,966	4,651,409	0.0801	0.9199	39.26
22.5	53,862,807	4,987,789	0.0926	0.9074	36.12
23.5	49,177,902	4,418,021	0.0898	0.9102	32.78
24.5	44,992,467	4,048,864	0.0900	0.9100	29.83
25.5	41,195,760	4,163,791	0.1011	0.8989	27.15
26.5	37,248,614	4,628,408	0.1243	0.8757	24.40
27.5	32,825,491	4,272,631	0.1302	0.8698	21.37
28.5	28,664,017	3,421,334	0.1194	0.8806	18.59
29.5	25,329,514	6,082,963	0.2402	0.7598	16.37
30.5	19,315,744	2,605,911	0.1349	0.8651	12.44
31.5	16,839,240	2,399,354	0.1425	0.8575	10.76
32.5	14,522,477	2,491,254	0.1715	0.8285	9.23
33.5	12,118,085	1,772,846	0.1463	0.8537	7.64
34.5	10,433,233	1,573,762	0.1508	0.8492	6.53
35.5	8,921,837	1,527,696	0.1712	0.8288	5.54
36.5	7,478,129	1,269,608	0.1698	0.8302	4.59
37.5	6,253,707	1,036,620	0.1658	0.8342	3.81
38.5	5,275,775	744,152	0.1411	0.8589	3.18

DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS AND SMART METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,583,183	722,133	0.1576	0.8424	2.73
40.5	3,903,760	715,080	0.1832	0.8168	2.30
41.5	3,222,209	540,989	0.1679	0.8321	1.88
42.5	2,710,310	561,168	0.2070	0.7930	1.56
43.5	2,176,678	357,721	0.1643	0.8357	1.24
44.5	1,843,525	367,688	0.1994	0.8006	1.04
45.5	1,487,718	292,181	0.1964	0.8036	0.83
46.5	1,210,724	311,746	0.2575	0.7425	0.67
47.5	905,364	268,965	0.2971	0.7029	0.50
48.5	639,007	158,149	0.2475	0.7525	0.35
49.5	481,722	128,292	0.2663	0.7337	0.26
50.5	354,949	47,663	0.1343	0.8657	0.19
51.5	308,297	31,757	0.1030	0.8970	0.17
52.5	278,370	41,026	0.1474	0.8526	0.15
53.5	239,849	31,526	0.1314	0.8686	0.13
54.5	208,637	22,404	0.1074	0.8926	0.11
55.5	193,308	28,789	0.1489	0.8511	0.10
56.5	167,451	27,682	0.1653	0.8347	0.08
57.5	140,043	42,143	0.3009	0.6991	0.07
58.5	101,198	9,339	0.0923	0.9077	0.05
59.5	92,873	13,068	0.1407	0.8593	0.04
60.5	80,462	15,291	0.1900	0.8100	0.04
61.5	65,590	21,176	0.3228	0.6772	0.03
62.5	45,018	1,955	0.0434	0.9566	0.02
63.5	43,261	6,438	0.1488	0.8512	0.02
64.5	37,027	2,798	0.0756	0.9244	0.02
65.5	34,334	4,897	0.1426	0.8574	0.02
66.5	29,492	3,623	0.1229	0.8771	0.01
67.5	25,951	1,408	0.0543	0.9457	0.01
68.5	24,597	976	0.0397	0.9603	0.01
69.5	23,795	691	0.0290	0.9710	0.01
70.5	23,266	635	0.0273	0.9727	0.01
71.5	22,744	2,237	0.0983	0.9017	0.01
72.5	20,597	2,989	0.1451	0.8549	0.01
73.5	18,061	1,561	0.0864	0.9136	0.01
74.5	16,583	1,541	0.0929	0.9071	0.01
75.5	15,141	8,953	0.5913	0.4087	0.01
76.5	6,244	1,633	0.2615	0.7385	0.00
77.5	4,662	1,963	0.4210	0.5790	0.00
78.5	2,720	1,111	0.4084	0.5916	0.00

DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS AND SMART METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1964-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,619	960	0.5928	0.4072	0.00	
80.5	659	405	0.6138	0.3862	0.00	
81.5	255	197	0.7726	0.2274	0.00	
82.5	58		0.0000	1.0000	0.00	
83.5	61		0.0000	1.0000	0.00	
84.5	61	12	0.1901	0.8099	0.00	
85.5	49	49	1.0000		0.00	
86.5						

DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS AND SMART METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,501,027	54	0.0000	1.0000	100.00
0.5	86,363,830	1,622	0.0000	1.0000	100.00
1.5	79,566,110	2,298,933	0.0289	0.9711	100.00
2.5	72,341,314	1,645,404	0.0227	0.9773	97.11
3.5	69,463,015	2,401,087	0.0346	0.9654	94.90
4.5	68,580,484	2,577,671	0.0376	0.9624	91.62
5.5	69,068,361	3,522,650	0.0510	0.9490	88.18
6.5	66,548,175	1,235,187	0.0186	0.9814	83.68
7.5	67,279,450	2,435,932	0.0362	0.9638	82.13
8.5	67,691,538	5,609,768	0.0829	0.9171	79.15
9.5	65,329,933	5,958,543	0.0912	0.9088	72.59
10.5	62,845,255	10,461,294	0.1665	0.8335	65.97
11.5	55,513,409	17,312,759	0.3119	0.6881	54.99
12.5	41,215,905	7,609,193	0.1846	0.8154	37.84
13.5	36,169,558	2,155,280	0.0596	0.9404	30.85
14.5	36,655,397	904,998	0.0247	0.9753	29.02
15.5	37,456,677	878,389	0.0235	0.9765	28.30
16.5	38,407,689	986,546	0.0257	0.9743	27.64
17.5	39,211,099	992,259	0.0253	0.9747	26.93
18.5	39,976,334	910,897	0.0228	0.9772	26.24
19.5	40,725,412	1,153,770	0.0283	0.9717	25.65
20.5	41,238,637	3,538,345	0.0858	0.9142	24.92
21.5	39,013,823	3,530,543	0.0905	0.9095	22.78
22.5	35,712,679	3,914,676	0.1096	0.8904	20.72
23.5	31,965,056	3,454,572	0.1081	0.8919	18.45
24.5	28,627,879	3,010,250	0.1052	0.8948	16.46
25.5	25,716,899	3,264,575	0.1269	0.8731	14.72
26.5	22,599,462	3,808,433	0.1685	0.8315	12.86
27.5	18,900,091	2,938,337	0.1555	0.8445	10.69
28.5	16,085,967	2,681,978	0.1667	0.8333	9.03
29.5	13,705,935	5,587,620	0.4077	0.5923	7.52
30.5	8,340,534	1,928,944	0.2313	0.7687	4.46
31.5	6,462,927	1,765,320	0.2731	0.7269	3.43
32.5	4,786,022	1,817,187	0.3797	0.6203	2.49
33.5	3,066,612	1,093,168	0.3565	0.6435	1.54
34.5	2,056,199	728,398	0.3542	0.6458	0.99
35.5	1,429,438	699,727	0.4895	0.5105	0.64
36.5	827,562	508,233	0.6141	0.3859	0.33
37.5	415,118	124,644	0.3003	0.6997	0.13
38.5	319,814	102,544	0.3206	0.6794	0.09

DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS AND SMART METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2019			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	256,507	97,311	0.3794	0.6206	0.06
40.5	196,931	95,535	0.4851	0.5149	0.04
41.5	149,686	26,142	0.1746	0.8254	0.02
42.5	153,082	39,952	0.2610	0.7390	0.02
43.5	145,680	37,663	0.2585	0.7415	0.01
44.5	142,423	48,623	0.3414	0.6586	0.01
45.5	147,414	28,695	0.1947	0.8053	0.01
46.5	167,528	32,903	0.1964	0.8036	0.00
47.5	153,352	34,537	0.2252	0.7748	0.00
48.5	132,045	54,460	0.4124	0.5876	0.00
49.5	101,847	48,504	0.4762	0.5238	0.00
50.5	72,790	17,175	0.2360	0.7640	0.00
51.5	66,592	13,112	0.1969	0.8031	0.00
52.5	60,518	24,707	0.4083	0.5917	0.00
53.5	39,530	18,996	0.4806	0.5194	0.00
54.5	45,228	10,464	0.2314	0.7686	0.00
55.5	37,855	6,689	0.1767	0.8233	0.00
56.5	36,413	3,561	0.0978	0.9022	0.00
57.5	45,148	25,820	0.5719	0.4281	0.00
58.5	39,017	1,880	0.0482	0.9518	0.00
59.5	39,406	5,427	0.1377	0.8623	0.00
60.5	39,583	12,661	0.3199	0.6801	0.00
61.5	29,541	20,064	0.6792	0.3208	0.00
62.5	12,736	1,320	0.1037	0.8963	0.00
63.5	14,751	5,832	0.3954	0.6046	0.00
64.5	10,211	2,448	0.2397	0.7603	0.00
65.5	8,638	3,303	0.3824	0.6176	0.00
66.5	5,947	3,337	0.5611	0.4389	0.00
67.5	3,235	1,183	0.3656	0.6344	0.00
68.5	4,179	859	0.2055	0.7945	0.00
69.5	6,254	599	0.0958	0.9042	0.00
70.5	7,287	626	0.0859	0.9141	0.00
71.5	8,182	2,207	0.2697	0.7303	0.00
72.5	14,552	2,972	0.2043	0.7957	0.00
73.5	13,583	1,561	0.1149	0.8851	0.00
74.5	13,968	1,519	0.1088	0.8912	0.00
75.5	13,579	8,953	0.6593	0.3407	0.00
76.5	5,593	1,633	0.2920	0.7080	0.00
77.5	4,393	1,963	0.4468	0.5532	0.00
78.5	2,637	1,086	0.4119	0.5881	0.00

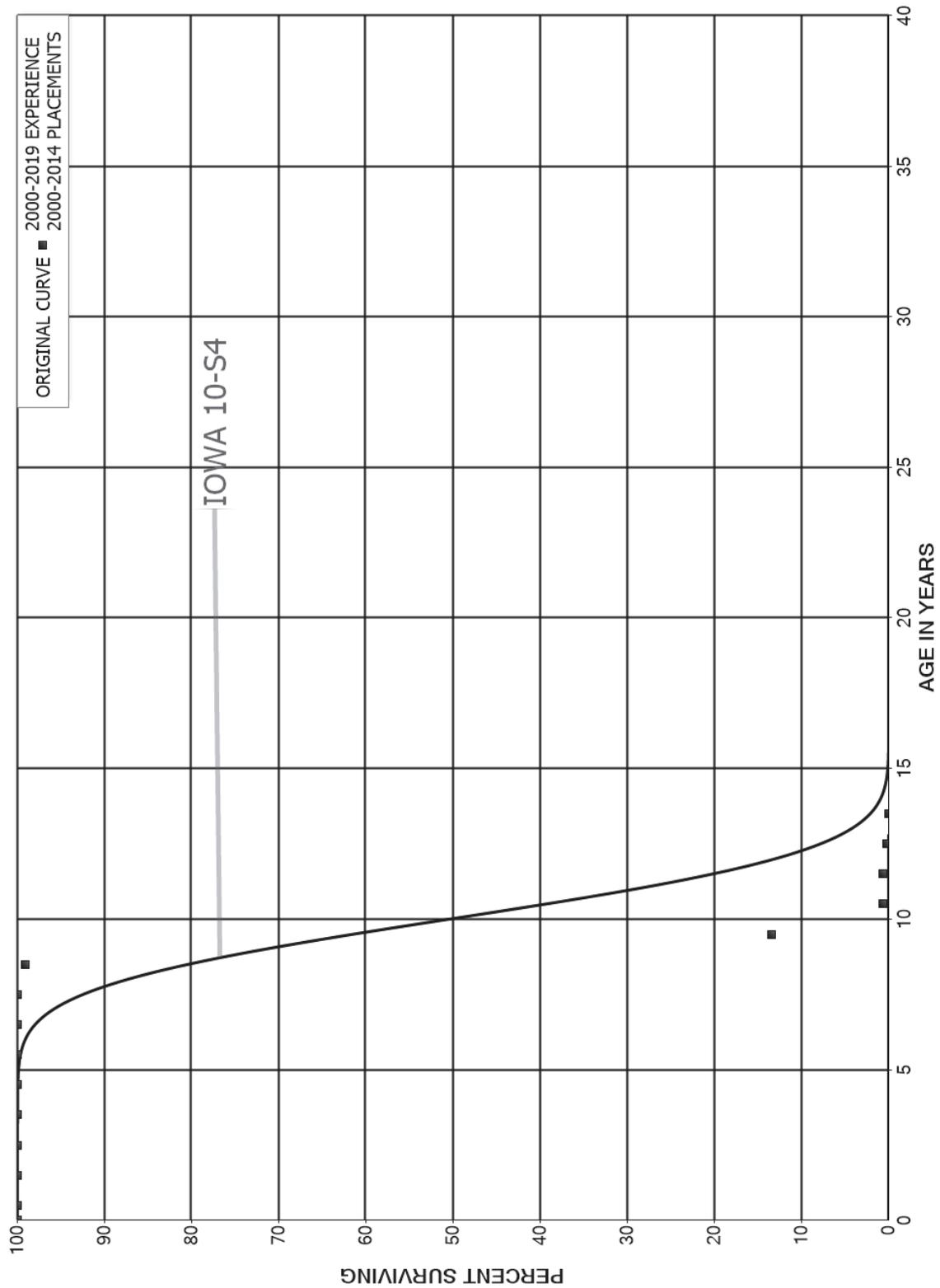
DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS AND SMART METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,561	960	0.6148	0.3852	0.00	
80.5	601	405	0.6729	0.3271	0.00	
81.5	208	197	0.9470	0.0530	0.00	
82.5	58		0.0000	1.0000	0.00	
83.5	61		0.0000	1.0000	0.00	
84.5	61	12	0.1901	0.8099	0.00	
85.5	49	49	1.0000		0.00	
86.5						

DUQUESNE LIGHT COMPANY
 ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



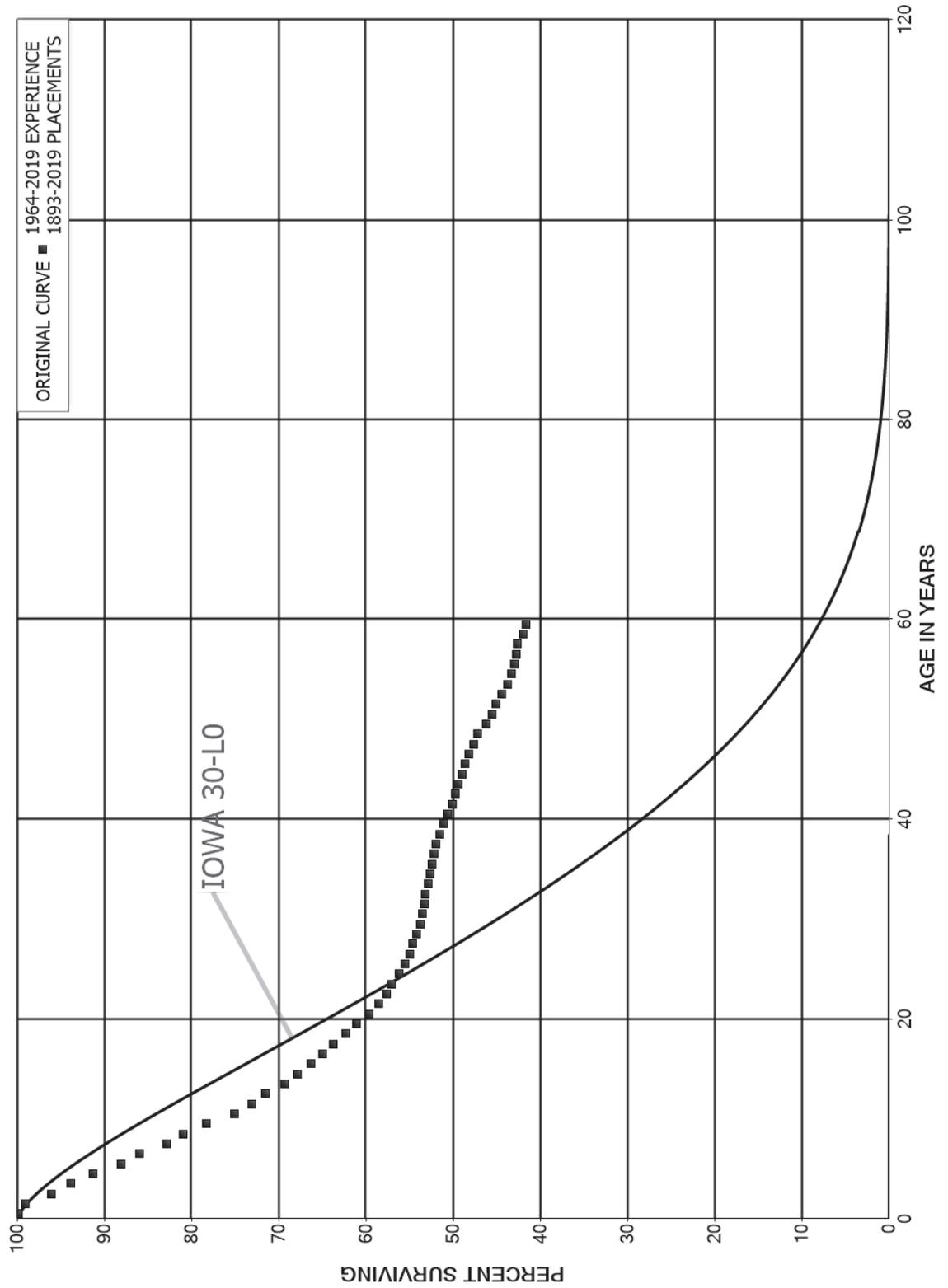
DUQUESNE LIGHT COMPANY

ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2014			EXPERIENCE BAND 2000-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,885,224		0.0000	1.0000	100.00
0.5	19,885,224		0.0000	1.0000	100.00
1.5	19,885,224	2,491	0.0001	0.9999	100.00
2.5	19,882,733	1,252	0.0001	0.9999	99.99
3.5	19,881,481		0.0000	1.0000	99.98
4.5	19,881,481		0.0000	1.0000	99.98
5.5	19,868,354		0.0000	1.0000	99.98
6.5	19,868,354		0.0000	1.0000	99.98
7.5	19,861,608	184,546	0.0093	0.9907	99.98
8.5	19,677,062	17,023,103	0.8651	0.1349	99.05
9.5	2,641,170	2,523,552	0.9555	0.0445	13.36
10.5	117,618	31	0.0003	0.9997	0.59
11.5	117,587	84,132	0.7155	0.2845	0.59
12.5	33,456	33,456	1.0000		0.17
13.5					

DUQUESNE LIGHT COMPANY
 ACCOUNT 373 STREET LIGHTING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,012,266	77,096	0.0014	0.9986	100.00
0.5	55,859,891	425,067	0.0076	0.9924	99.86
1.5	54,914,439	1,655,937	0.0302	0.9698	99.10
2.5	51,914,975	1,261,142	0.0243	0.9757	96.12
3.5	49,733,598	1,305,408	0.0262	0.9738	93.78
4.5	48,120,042	1,694,960	0.0352	0.9648	91.32
5.5	46,139,288	1,114,271	0.0242	0.9758	88.10
6.5	45,021,860	1,653,129	0.0367	0.9633	85.98
7.5	43,647,676	1,012,475	0.0232	0.9768	82.82
8.5	40,705,645	1,303,327	0.0320	0.9680	80.90
9.5	38,173,614	1,598,497	0.0419	0.9581	78.31
10.5	36,387,670	954,198	0.0262	0.9738	75.03
11.5	35,674,447	757,944	0.0212	0.9788	73.06
12.5	33,380,355	1,021,676	0.0306	0.9694	71.51
13.5	32,444,550	701,474	0.0216	0.9784	69.32
14.5	30,175,028	689,166	0.0228	0.9772	67.82
15.5	29,420,530	581,415	0.0198	0.9802	66.27
16.5	29,026,092	551,837	0.0190	0.9810	64.96
17.5	28,314,828	623,247	0.0220	0.9780	63.73
18.5	27,874,782	549,145	0.0197	0.9803	62.32
19.5	26,753,749	665,290	0.0249	0.9751	61.10
20.5	23,766,353	431,519	0.0182	0.9818	59.58
21.5	23,461,181	333,294	0.0142	0.9858	58.50
22.5	23,296,858	257,406	0.0110	0.9890	57.66
23.5	22,018,712	328,772	0.0149	0.9851	57.03
24.5	20,888,593	256,143	0.0123	0.9877	56.18
25.5	19,553,069	186,357	0.0095	0.9905	55.49
26.5	18,605,371	132,956	0.0071	0.9929	54.96
27.5	18,055,824	117,821	0.0065	0.9935	54.57
28.5	17,498,202	144,026	0.0082	0.9918	54.21
29.5	16,952,247	71,453	0.0042	0.9958	53.76
30.5	16,660,512	86,687	0.0052	0.9948	53.54
31.5	16,146,858	41,049	0.0025	0.9975	53.26
32.5	15,684,602	71,925	0.0046	0.9954	53.12
33.5	14,819,993	74,638	0.0050	0.9950	52.88
34.5	13,498,894	61,819	0.0046	0.9954	52.61
35.5	11,548,567	41,081	0.0036	0.9964	52.37
36.5	9,583,198	49,356	0.0052	0.9948	52.19
37.5	7,929,800	60,879	0.0077	0.9923	51.92
38.5	7,076,728	67,658	0.0096	0.9904	51.52

DUQUESNE LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,285,611	48,833	0.0078	0.9922	51.03
40.5	5,525,206	55,757	0.0101	0.9899	50.63
41.5	5,249,171	36,201	0.0069	0.9931	50.12
42.5	5,041,071	35,803	0.0071	0.9929	49.77
43.5	4,739,331	46,543	0.0098	0.9902	49.42
44.5	4,473,462	28,971	0.0065	0.9935	48.93
45.5	4,226,132	39,422	0.0093	0.9907	48.62
46.5	3,804,665	39,381	0.0104	0.9896	48.16
47.5	3,564,630	32,750	0.0092	0.9908	47.67
48.5	3,351,332	75,881	0.0226	0.9774	47.23
49.5	2,825,694	39,298	0.0139	0.9861	46.16
50.5	2,594,008	26,050	0.0100	0.9900	45.52
51.5	2,464,675	36,622	0.0149	0.9851	45.06
52.5	2,225,536	32,786	0.0147	0.9853	44.39
53.5	2,016,661	18,246	0.0090	0.9910	43.74
54.5	1,818,099	16,148	0.0089	0.9911	43.34
55.5	1,730,383	8,482	0.0049	0.9951	42.95
56.5	1,648,156	6,330	0.0038	0.9962	42.74
57.5	1,495,920	21,454	0.0143	0.9857	42.58
58.5	1,392,048	10,250	0.0074	0.9926	41.97
59.5	1,272,202	13,219	0.0104	0.9896	41.66
60.5	1,149,684	8,924	0.0078	0.9922	41.23
61.5	1,090,162	8,436	0.0077	0.9923	40.91
62.5	1,053,330	4,937	0.0047	0.9953	40.59
63.5	997,900	7,655	0.0077	0.9923	40.40
64.5	928,674	10,886	0.0117	0.9883	40.09
65.5	888,850	6,857	0.0077	0.9923	39.62
66.5	854,345	5,491	0.0064	0.9936	39.32
67.5	824,240	14,589	0.0177	0.9823	39.06
68.5	782,019	5,047	0.0065	0.9935	38.37
69.5	760,848	7,547	0.0099	0.9901	38.12
70.5	749,528	5,861	0.0078	0.9922	37.75
71.5	735,539	13,002	0.0177	0.9823	37.45
72.5	723,967	13,030	0.0180	0.9820	36.79
73.5	709,072	2,164	0.0031	0.9969	36.13
74.5	705,656	13,423	0.0190	0.9810	36.02
75.5	691,211	10,921	0.0158	0.9842	35.33
76.5	671,262	3,656	0.0054	0.9946	34.77
77.5	658,090	7,513	0.0114	0.9886	34.58
78.5	612,516	6,394	0.0104	0.9896	34.19

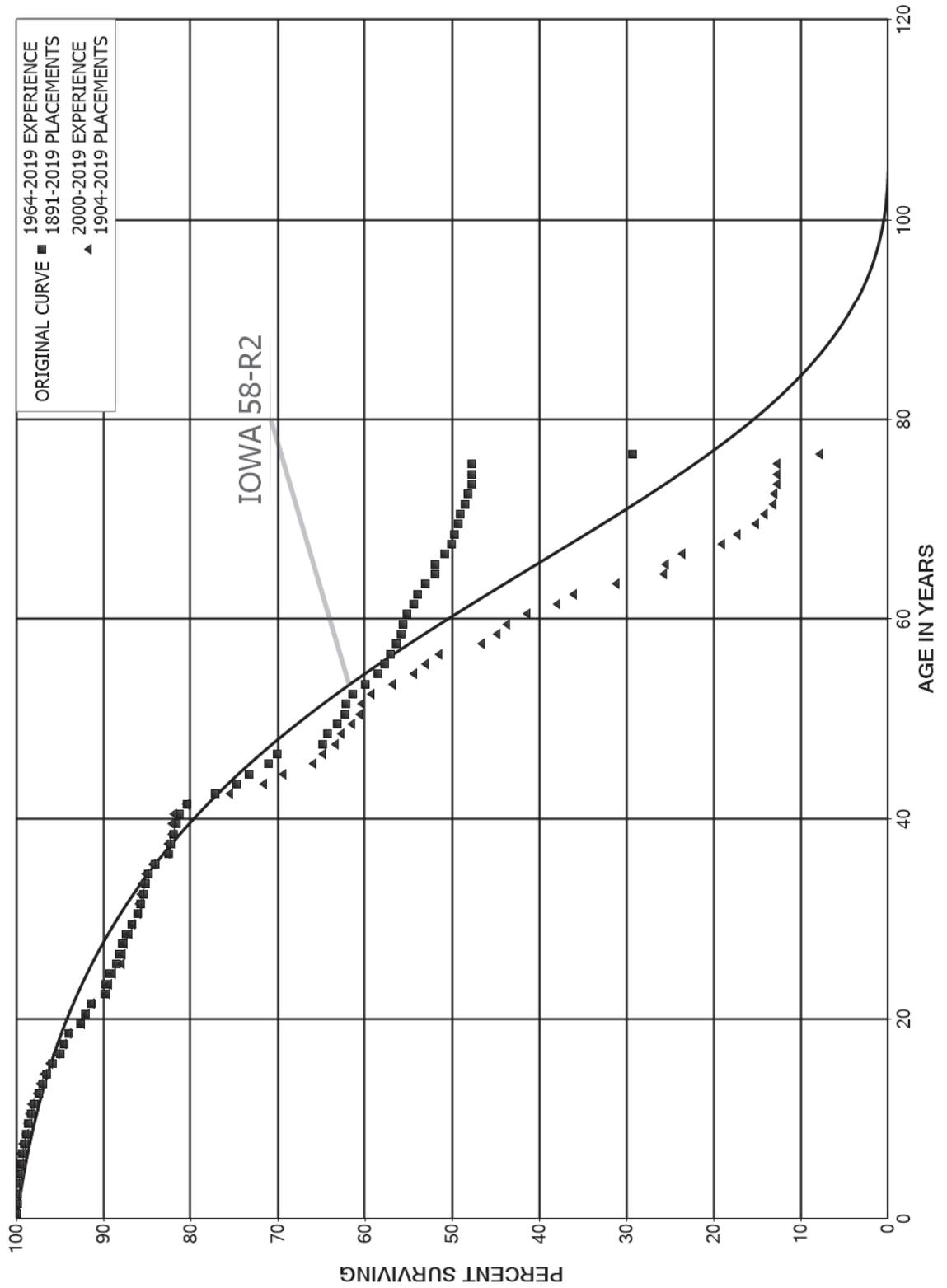
DUQUESNE LIGHT COMPANY
ACCOUNT 373 STREET LIGHTING EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2019			EXPERIENCE BAND 1964-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	594,865	5,270	0.0089	0.9911	33.83	
80.5	567,188	2,897	0.0051	0.9949	33.53	
81.5	563,864	1,658	0.0029	0.9971	33.36	
82.5	527,419	1,191	0.0023	0.9977	33.26	
83.5	521,732	1,193	0.0023	0.9977	33.19	
84.5	492,750	1,972	0.0040	0.9960	33.11	
85.5	447,766	4,147	0.0093	0.9907	32.98	
86.5	413,701	3,235	0.0078	0.9922	32.67	
87.5	399,342	1,363	0.0034	0.9966	32.42	
88.5	342,055	803	0.0023	0.9977	32.31	
89.5	323,260	1,181	0.0037	0.9963	32.23	
90.5	306,458	754	0.0025	0.9975	32.11	
91.5	218,310	409	0.0019	0.9981	32.03	
92.5	171,207	445	0.0026	0.9974	31.97	
93.5	127,078	363	0.0029	0.9971	31.89	
94.5	111,472	1,913	0.0172	0.9828	31.80	
95.5	85,675	261	0.0030	0.9970	31.25	
96.5	75,553	301	0.0040	0.9960	31.16	
97.5	68,119	781	0.0115	0.9885	31.04	
98.5	60,821	107	0.0018	0.9982	30.68	
99.5	54,591	12	0.0002	0.9998	30.63	
100.5	54,391	12	0.0002	0.9998	30.62	
101.5	54,119	264	0.0049	0.9951	30.61	
102.5	52,267	76	0.0015	0.9985	30.46	
103.5	52,047	88	0.0017	0.9983	30.42	
104.5	51,400	71	0.0014	0.9986	30.37	
105.5	50,530	198	0.0039	0.9961	30.33	
106.5	40,347	206	0.0051	0.9949	30.21	
107.5	40,140	53	0.0013	0.9987	30.05	
108.5	38,187	90	0.0023	0.9977	30.01	
109.5	33,947	135	0.0040	0.9960	29.94	
110.5	33,813	25	0.0008	0.9992	29.82	
111.5	33,760	93	0.0028	0.9972	29.80	
112.5	30,770	82	0.0027	0.9973	29.72	
113.5	30,637	169	0.0055	0.9945	29.64	
114.5	29,265	272	0.0093	0.9907	29.47	
115.5	25,121	253	0.0101	0.9899	29.20	
116.5	19,835	314	0.0158	0.9842	28.91	
117.5	10,023	433	0.0432	0.9568	28.45	
118.5	3,154	17	0.0052	0.9948	27.22	

DUQUESNE LIGHT COMPANY
ACCOUNT 373 STREET LIGHTING EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,935		0.0000	1.0000	27.08
120.5	122		0.0000	1.0000	27.08
121.5	21		0.0000	1.0000	27.08
122.5	21		0.0000	1.0000	27.08
123.5	21		0.0000	1.0000	27.08
124.5	21		0.0000	1.0000	27.08
125.5	21		0.0000	1.0000	27.08
126.5					27.08

DUQUESNE LIGHT COMPANY
 ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019

EXPERIENCE BAND 1964-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	156,615,752	16,236	0.0001	0.9999	100.00
0.5	149,263,144	178,964	0.0012	0.9988	99.99
1.5	136,213,061	80,353	0.0006	0.9994	99.87
2.5	129,026,811	151,441	0.0012	0.9988	99.81
3.5	126,029,307	174,112	0.0014	0.9986	99.69
4.5	124,523,851	162,645	0.0013	0.9987	99.56
5.5	111,593,565	192,720	0.0017	0.9983	99.43
6.5	102,989,368	210,751	0.0020	0.9980	99.25
7.5	97,431,962	230,505	0.0024	0.9976	99.05
8.5	90,271,487	165,034	0.0018	0.9982	98.82
9.5	88,897,519	313,661	0.0035	0.9965	98.64
10.5	85,693,715	279,036	0.0033	0.9967	98.29
11.5	84,372,240	483,450	0.0057	0.9943	97.97
12.5	82,781,897	369,393	0.0045	0.9955	97.41
13.5	58,444,683	250,975	0.0043	0.9957	96.97
14.5	56,536,731	407,252	0.0072	0.9928	96.56
15.5	54,423,398	486,391	0.0089	0.9911	95.86
16.5	53,078,645	295,395	0.0056	0.9944	95.00
17.5	50,512,222	291,191	0.0058	0.9942	94.47
18.5	40,954,107	573,934	0.0140	0.9860	93.93
19.5	38,215,697	219,235	0.0057	0.9943	92.61
20.5	37,495,260	299,336	0.0080	0.9920	92.08
21.5	35,686,378	574,992	0.0161	0.9839	91.35
22.5	33,229,913	72,286	0.0022	0.9978	89.88
23.5	31,960,330	133,708	0.0042	0.9958	89.68
24.5	30,749,888	285,118	0.0093	0.9907	89.30
25.5	30,096,272	109,386	0.0036	0.9964	88.48
26.5	29,197,386	101,260	0.0035	0.9965	88.16
27.5	28,622,846	161,412	0.0056	0.9944	87.85
28.5	27,614,309	196,678	0.0071	0.9929	87.35
29.5	23,881,915	198,013	0.0083	0.9917	86.73
30.5	22,983,808	69,278	0.0030	0.9970	86.01
31.5	22,239,685	104,410	0.0047	0.9953	85.75
32.5	21,363,023	37,514	0.0018	0.9982	85.35
33.5	20,097,604	89,939	0.0045	0.9955	85.20
34.5	19,297,943	180,497	0.0094	0.9906	84.82
35.5	18,308,798	332,594	0.0182	0.9818	84.03
36.5	18,413,668	46,121	0.0025	0.9975	82.50
37.5	8,579,856	41,084	0.0048	0.9952	82.29
38.5	8,502,644	26,550	0.0031	0.9969	81.90

DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,793,571	29,173	0.0037	0.9963	81.64
40.5	7,665,743	90,949	0.0119	0.9881	81.34
41.5	6,576,273	262,266	0.0399	0.9601	80.37
42.5	6,196,646	195,295	0.0315	0.9685	77.17
43.5	5,967,694	115,567	0.0194	0.9806	74.74
44.5	5,804,985	179,653	0.0309	0.9691	73.29
45.5	5,577,299	75,868	0.0136	0.9864	71.02
46.5	5,408,805	403,820	0.0747	0.9253	70.05
47.5	4,971,117	42,614	0.0086	0.9914	64.82
48.5	4,887,074	82,940	0.0170	0.9830	64.27
49.5	4,418,241	59,415	0.0134	0.9866	63.18
50.5	4,339,835	11,374	0.0026	0.9974	62.33
51.5	3,764,451	47,690	0.0127	0.9873	62.16
52.5	3,699,869	86,763	0.0235	0.9765	61.38
53.5	3,565,826	84,873	0.0238	0.9762	59.94
54.5	3,330,521	44,629	0.0134	0.9866	58.51
55.5	2,649,201	31,275	0.0118	0.9882	57.73
56.5	1,847,072	22,144	0.0120	0.9880	57.05
57.5	1,824,928	16,708	0.0092	0.9908	56.36
58.5	1,815,080	7,391	0.0041	0.9959	55.85
59.5	1,772,087	12,822	0.0072	0.9928	55.62
60.5	1,781,765	26,620	0.0149	0.9851	55.22
61.5	1,744,483	13,017	0.0075	0.9925	54.39
62.5	1,727,310	30,878	0.0179	0.9821	53.98
63.5	1,696,431	34,175	0.0201	0.9799	53.02
64.5	1,661,859	1,573	0.0009	0.9991	51.95
65.5	1,660,286	33,699	0.0203	0.9797	51.90
66.5	1,617,724	25,415	0.0157	0.9843	50.85
67.5	1,588,787	9,188	0.0058	0.9942	50.05
68.5	1,577,104	13,454	0.0085	0.9915	49.76
69.5	1,562,141	9,006	0.0058	0.9942	49.34
70.5	1,548,432	18,776	0.0121	0.9879	49.05
71.5	1,506,742	7,486	0.0050	0.9950	48.46
72.5	1,514,624	15,812	0.0104	0.9896	48.22
73.5	1,496,477	215	0.0001	0.9999	47.71
74.5	1,496,200	1,000	0.0007	0.9993	47.71
75.5	1,494,563	575,610	0.3851	0.6149	47.67
76.5	918,953	1,078	0.0012	0.9988	29.31
77.5	917,694		0.0000	1.0000	29.28
78.5	917,694	15,507	0.0169	0.9831	29.28

DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019			EXPERIENCE BAND 1964-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	902,168	404	0.0004	0.9996	28.78
80.5	901,764	904	0.0010	0.9990	28.77
81.5	900,860	46,145	0.0512	0.9488	28.74
82.5	854,715	48,165	0.0564	0.9436	27.27
83.5	806,550	18,427	0.0228	0.9772	25.73
84.5	787,662	426,785	0.5418	0.4582	25.15
85.5	215,799	164,447	0.7620	0.2380	11.52
86.5	51,352	20,907	0.4071	0.5929	2.74
87.5	30,445		0.0000	1.0000	1.63
88.5	13,482		0.0000	1.0000	1.63
89.5	13,482		0.0000	1.0000	1.63
90.5	13,482		0.0000	1.0000	1.63
91.5	13,482		0.0000	1.0000	1.63
92.5	13,482		0.0000	1.0000	1.63
93.5	13,467		0.0000	1.0000	1.63
94.5	12,729		0.0000	1.0000	1.63
95.5	12,729		0.0000	1.0000	1.63
96.5	12,729		0.0000	1.0000	1.63
97.5	12,729		0.0000	1.0000	1.63
98.5	12,729		0.0000	1.0000	1.63
99.5	12,729		0.0000	1.0000	1.63
100.5	12,729		0.0000	1.0000	1.63
101.5	12,729		0.0000	1.0000	1.63
102.5	12,729		0.0000	1.0000	1.63
103.5	12,729		0.0000	1.0000	1.63
104.5	12,729		0.0000	1.0000	1.63
105.5	12,729		0.0000	1.0000	1.63
106.5	12,729		0.0000	1.0000	1.63
107.5	12,729	3,848	0.3023	0.6977	1.63
108.5	8,881		0.0000	1.0000	1.13
109.5	8,881		0.0000	1.0000	1.13
110.5	8,881		0.0000	1.0000	1.13
111.5	8,881		0.0000	1.0000	1.13
112.5	8,881		0.0000	1.0000	1.13
113.5	8,881		0.0000	1.0000	1.13
114.5					1.13

DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,626,041	16,205	0.0001	0.9999	100.00
0.5	115,468,951	168,573	0.0015	0.9985	99.99
1.5	102,894,753	35,695	0.0003	0.9997	99.84
2.5	95,654,029	2,000	0.0000	1.0000	99.81
3.5	93,518,187	171,024	0.0018	0.9982	99.80
4.5	92,523,724	161,390	0.0017	0.9983	99.62
5.5	79,633,006	35,568	0.0004	0.9996	99.45
6.5	71,984,935	172,029	0.0024	0.9976	99.40
7.5	66,748,859	215,493	0.0032	0.9968	99.17
8.5	60,555,825	118,856	0.0020	0.9980	98.85
9.5	60,863,213	161,626	0.0027	0.9973	98.65
10.5	58,756,038	136,752	0.0023	0.9977	98.39
11.5	58,136,650	385,135	0.0066	0.9934	98.16
12.5	57,004,948	176,191	0.0031	0.9969	97.51
13.5	34,518,988	171,463	0.0050	0.9950	97.21
14.5	33,692,208	248,190	0.0074	0.9926	96.73
15.5	32,751,281	262,487	0.0080	0.9920	96.01
16.5	33,295,541	242,370	0.0073	0.9927	95.24
17.5	41,483,816	247,035	0.0060	0.9940	94.55
18.5	32,320,497	556,156	0.0172	0.9828	93.99
19.5	30,433,765	168,767	0.0055	0.9945	92.37
20.5	29,867,786	200,966	0.0067	0.9933	91.86
21.5	28,281,476	537,869	0.0190	0.9810	91.24
22.5	26,137,123	66,360	0.0025	0.9975	89.51
23.5	24,971,003	126,843	0.0051	0.9949	89.28
24.5	23,941,149	266,488	0.0111	0.9889	88.82
25.5	23,470,650	35,766	0.0015	0.9985	87.84
26.5	22,837,943	62,177	0.0027	0.9973	87.70
27.5	22,722,922	118,479	0.0052	0.9948	87.46
28.5	22,632,909	100,835	0.0045	0.9955	87.01
29.5	19,557,723	163,024	0.0083	0.9917	86.62
30.5	18,837,551	18,080	0.0010	0.9990	85.90
31.5	18,820,767	52,750	0.0028	0.9972	85.81
32.5	18,163,472	16,910	0.0009	0.9991	85.57
33.5	17,041,278	76,524	0.0045	0.9955	85.49
34.5	16,027,027	158,983	0.0099	0.9901	85.11
35.5	15,757,472	309,806	0.0197	0.9803	84.27
36.5	16,111,613	22,070	0.0014	0.9986	82.61
37.5	5,685,027	29,568	0.0052	0.9948	82.50
38.5	5,597,249	2,084	0.0004	0.9996	82.07

DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,946,154	9,364	0.0019	0.9981	82.04	
40.5	4,923,590	87,599	0.0178	0.9822	81.88	
41.5	4,096,674	256,549	0.0626	0.9374	80.42	
42.5	3,768,516	194,172	0.0515	0.9485	75.39	
43.5	3,572,534	108,399	0.0303	0.9697	71.50	
44.5	3,439,645	174,453	0.0507	0.9493	69.33	
45.5	3,229,983	52,993	0.0164	0.9836	65.82	
46.5	3,183,681	70,891	0.0223	0.9777	64.74	
47.5	3,093,945	31,938	0.0103	0.9897	63.30	
48.5	3,035,709	59,139	0.0195	0.9805	62.64	
49.5	2,606,440	36,964	0.0142	0.9858	61.42	
50.5	2,571,394	11,210	0.0044	0.9956	60.55	
51.5	2,060,458	38,475	0.0187	0.9813	60.29	
52.5	2,006,170	83,733	0.0417	0.9583	59.16	
53.5	1,888,634	81,104	0.0429	0.9571	56.69	
54.5	1,686,012	39,817	0.0236	0.9764	54.26	
55.5	1,020,827	31,229	0.0306	0.9694	52.98	
56.5	233,291	22,048	0.0945	0.9055	51.36	
57.5	226,388	8,537	0.0377	0.9623	46.50	
58.5	242,104	6,203	0.0256	0.9744	44.75	
59.5	240,390	12,682	0.0528	0.9472	43.60	
60.5	258,917	21,810	0.0842	0.9158	41.30	
61.5	227,657	10,917	0.0480	0.9520	37.82	
62.5	212,592	28,869	0.1358	0.8642	36.01	
63.5	183,723	32,797	0.1785	0.8215	31.12	
64.5	150,950	1,100	0.0073	0.9927	25.56	
65.5	149,850	10,982	0.0733	0.9267	25.38	
66.5	130,006	25,415	0.1955	0.8045	23.52	
67.5	101,320	9,188	0.0907	0.9093	18.92	
68.5	106,600	13,454	0.1262	0.8738	17.20	
69.5	135,670	9,006	0.0664	0.9336	15.03	
70.5	284,295	18,776	0.0660	0.9340	14.04	
71.5	261,032	4,337	0.0166	0.9834	13.11	
72.5	828,851	15,812	0.0191	0.9809	12.89	
73.5	1,446,596	215	0.0001	0.9999	12.64	
74.5	1,467,963	1,000	0.0007	0.9993	12.64	
75.5	1,466,326	575,610	0.3926	0.6074	12.63	
76.5	890,717	1,078	0.0012	0.9988	7.67	
77.5	889,458		0.0000	1.0000	7.67	
78.5	889,458		0.0000	1.0000	7.67	

DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019			EXPERIENCE BAND 2000-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	889,439	404	0.0005	0.9995	7.67	
80.5	889,035	904	0.0010	0.9990	7.66	
81.5	888,131	46,145	0.0520	0.9480	7.65	
82.5	841,986	48,165	0.0572	0.9428	7.26	
83.5	793,821	18,427	0.0232	0.9768	6.84	
84.5	774,933	426,785	0.5507	0.4493	6.68	
85.5	203,070	164,447	0.8098	0.1902	3.00	
86.5	38,623	20,907	0.5413	0.4587	0.57	
87.5	17,715		0.0000	1.0000	0.26	
88.5	752		0.0000	1.0000	0.26	
89.5	752		0.0000	1.0000	0.26	
90.5	752		0.0000	1.0000	0.26	
91.5	752		0.0000	1.0000	0.26	
92.5	752		0.0000	1.0000	0.26	
93.5	737		0.0000	1.0000	0.26	
94.5	8,881		0.0000	1.0000	0.26	
95.5	12,729		0.0000	1.0000	0.26	
96.5	12,729		0.0000	1.0000	0.26	
97.5	12,729		0.0000	1.0000	0.26	
98.5	12,729		0.0000	1.0000	0.26	
99.5	12,729		0.0000	1.0000	0.26	
100.5	12,729		0.0000	1.0000	0.26	
101.5	12,729		0.0000	1.0000	0.26	
102.5	12,729		0.0000	1.0000	0.26	
103.5	12,729		0.0000	1.0000	0.26	
104.5	12,729		0.0000	1.0000	0.26	
105.5	12,729		0.0000	1.0000	0.26	
106.5	12,729		0.0000	1.0000	0.26	
107.5	12,729	3,848	0.3023	0.6977	0.26	
108.5	8,881		0.0000	1.0000	0.18	
109.5	8,881		0.0000	1.0000	0.18	
110.5	8,881		0.0000	1.0000	0.18	
111.5	8,881		0.0000	1.0000	0.18	
112.5	8,881		0.0000	1.0000	0.18	
113.5	8,881		0.0000	1.0000	0.18	
114.5					0.18	

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1899	30,657	30,657				0.0
1900	6,001	6,000		1	1	0.0
1901	5,953	5,953			1	0.0
1902	13,352	13,352			1	0.0
1903	7,576	7,576			1	0.0
1904	24,221	24,221			1	0.0
1905	9,999	9,999			1	0.0
1906	1,398	1,398			1	0.0
1907	2,699	2,699			1	0.0
1908	25	25			1	0.0
1909	692	692			1	0.0
1910	3,877	3,877			1	0.0
1911	1,778	1,778			1	0.0
1912	479	479			1	0.0
1913	17,698	17,698			1	0.0
1914	28,893	28,894		1-		0.0
1915	31,152	31,152				0.0
1916	332,793	332,793				0.0
1917	60,098	59,934		164	164	0.0
1918	116,985	116,807		178	342	0.0
1919	120,184	119,570		614	956	0.0
1920	625,990	618,267		7,723	8,679	0.0
1921	131,942	130,245		1,697	10,376	0.0
1922	565,587	553,590		11,997	22,373	0.0
1923	471,354	455,547		15,807	38,180	0.0
1924	1,792,555	1,750,611		41,944	80,124	0.0
1925	1,179,046	1,141,134		37,912	118,036	0.0
1926	1,020,063	977,488		42,575	160,611	0.0
1927	1,414,504	1,337,433		77,071	237,682	0.0
1928	1,109,742	1,056,698		53,044	290,726	0.0
1929	770,519	705,034		65,485	356,211	0.0
1930	841,408	777,280		64,128	420,339	0.0
1931	545,035	499,320		45,715	466,054	0.0
1932	157,684	142,383		15,301	481,355	0.0
1933	158,948	143,701		15,247	496,602	0.0
1934	191,151	169,286		21,865	518,467	0.0
1935	158,680	141,836		16,844	535,311	0.0
1936	142,816	125,803		17,013	552,324	0.0
1937	252,150	221,813		30,337	582,661	0.0
1938	64,993	56,335		8,658	591,319	0.0
1939	163,592	143,400		20,192	611,511	0.0
1940	92,799	79,335		13,464	624,975	0.0
1941	675,071	586,746		88,325	713,300	0.0
1942	644,797	560,516		84,281	797,581	0.0
1943	177,293	152,560		24,733	822,314	0.0

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)			
1944	64,354	53,345	11,009		833,323	0.0
1945	317,600	279,076	38,524		871,847	0.0
1946	100,336	80,612	19,724		891,571	0.0
1947	209,602	166,658	42,944		934,515	0.0
1948	1,056,535	849,400	207,135		1,141,650	0.0
1949	1,399,722	1,114,802	284,920		1,426,570	0.0
1950	2,137,542	1,707,744	429,798		1,856,368	0.1
1951	1,920,040	1,505,684	414,356		2,270,724	0.1
1952	2,326,538	1,767,154	559,384		2,830,108	0.1
1953	3,582,841	2,787,866	794,975		3,625,083	0.1
1954	5,586,464	4,399,550	1,186,914		4,811,997	0.2
1955	5,196,492	3,911,981	1,284,511		6,096,508	0.2
1956	9,085,119	6,994,955	2,090,164		8,186,672	0.3
1957	6,077,664	4,462,191	1,615,473		9,802,145	0.3
1958	9,119,574	7,013,632	2,105,942		11,908,087	0.4
1959	7,345,111	5,317,644	2,027,467		13,935,554	0.4
1960	5,848,223	4,124,988	1,723,235		15,658,789	0.5
1961	5,153,039	3,613,820	1,539,219		17,198,008	0.5
1962	4,756,260	3,238,567	1,517,693		18,715,701	0.6
1963	4,874,933	3,318,266	1,556,667		20,272,368	0.6
1964	5,858,921	4,004,261	1,854,660		22,127,028	0.7
1965	8,838,418	6,274,430	2,563,988		24,691,016	0.8
1966	7,016,332	4,647,553	2,368,779		27,059,795	0.9
1967	10,254,576	6,847,385	3,407,191		30,466,986	1.0
1968	9,426,026	6,382,776	3,043,250		33,510,236	1.1
1969	13,713,147	9,246,147	4,467,000		37,977,236	1.2
1970	28,993,689	19,159,922	9,833,767		47,811,003	1.5
1971	12,541,682	7,782,255	4,759,427		52,570,430	1.7
1972	41,214,779	27,178,932	14,035,847		66,606,277	2.1
1973	21,703,164	13,483,910	8,219,254		74,825,531	2.4
1974	28,035,250	16,922,308	11,112,942		85,938,473	2.7
1975	30,638,736	18,533,309	12,105,427		98,043,900	3.1
1976	28,329,247	16,871,273	11,457,974		109,501,874	3.5
1977	21,630,842	12,091,045	9,539,797		119,041,671	3.8
1978	25,363,333	14,241,137	11,122,196		130,163,867	4.1
1979	95,767,921	59,570,003	36,197,918		166,361,785	5.3
1980	34,502,593	19,028,587	15,474,006		181,835,791	5.8
1981	28,180,734	15,531,986	12,648,748		194,484,539	6.2
1982	62,758,003	36,251,594	26,506,409		220,990,948	7.0
1983	26,662,773	16,993,749	9,669,024		230,659,972	7.3
1984	32,739,389	20,786,182	11,953,207		242,613,179	7.7
1985	31,730,488	19,557,129	12,173,359		254,786,538	8.1
1986	42,157,269	25,413,556	16,743,713		271,530,251	8.6
1987	27,010,643	15,899,141	11,111,502		282,641,753	9.0
1988	31,772,716	18,381,349	13,391,367		296,033,120	9.4

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1989	33,194,973	18,579,917	14,615,056	310,648,176	9.9
1990	39,202,247	21,799,335	17,402,912	328,051,088	10.4
1991	38,373,449	20,738,946	17,634,503	345,685,591	11.0
1992	47,475,284	25,413,105	22,062,179	367,747,770	11.7
1993	34,407,647	17,712,962	16,694,685	384,442,455	12.2
1994	26,651,271	13,601,389	13,049,882	397,492,337	12.6
1995	37,417,326	18,713,781	18,703,545	416,195,882	13.2
1996	50,099,853	25,149,124	24,950,729	441,146,611	14.0
1997	47,099,273	22,417,992	24,681,281	465,827,892	14.8
1998	12,574,951	5,921,617	6,653,334	472,481,226	15.0
1999	35,166,862	16,427,053	18,739,809	491,221,035	15.6
2000	34,720,353	15,247,177	19,473,176	510,694,211	16.2
2001	51,076,435	22,444,567	28,631,868	539,326,079	17.2
2002	43,321,647	17,873,520	25,448,127	564,774,206	18.0
2003	39,553,964	15,160,125	24,393,839	589,168,045	18.7
2004	56,324,867	21,334,652	34,990,215	624,158,260	19.9
2005	95,972,122	34,984,073	60,988,049	685,146,309	21.8
2006	158,549,065	56,749,138	101,799,927	786,946,236	25.0
2007	112,372,304	36,889,215	75,483,089	862,429,325	27.4
2008	85,578,575	28,473,866	57,104,709	919,534,034	29.2
2009	154,033,728	48,018,085	106,015,643	1,025,549,677	32.6
2010	208,244,798	58,696,486	149,548,312	1,175,097,989	37.4
2011	168,602,681	45,688,554	122,914,127	1,298,012,116	41.3
2012	220,596,546	55,154,146	165,442,400	1,463,454,516	46.6
2013	170,334,896	38,788,218	131,546,678	1,595,001,194	50.7
2014	146,074,837	29,391,300	116,683,537	1,711,684,731	54.4
2015	154,533,020	32,936,192	121,596,828	1,833,281,559	58.3
2016	221,769,264	38,943,966	182,825,298	2,016,106,857	64.1
2017	210,038,058	34,682,737	175,355,321	2,191,462,178	69.7
2018	256,167,354	31,528,202	224,639,152	2,416,101,330	76.9
2019	220,964,069	21,580,466	199,383,603	2,615,484,933	83.2
2020	222,156,664	12,961,208	209,195,456	2,824,680,389	89.8
2021	326,455,481	7,318,145	319,137,336	3,143,817,725	100.0
SUBTOTAL	4,556,266,751	1,412,449,022	3,143,817,725		
ACCOUNTS 392 AND 396	67,175,855	40,744,237	26,431,618		
NONDEPRECIABLE	450,244,175	231,861,952			
TOTAL	5,073,686,781	1,685,055,211	3,170,249,347		

UTILITY PLANT IN SERVICE

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
1958	8,598.19	7,517	7,703	895	7.73	116
1976	616,389.78	509,539	522,130	94,260	8.90	10,591
1977	3,380.68	2,784	2,853	528	8.93	59
1980	840,465.37	683,273	700,157	140,309	9.03	15,538
1981	23,903.87	19,343	19,821	4,083	9.06	451
1984	917.10	739	757	160	9.01	18
1992	182,916.77	139,218	142,658	40,259	9.26	4,348
1993	18,220.84	13,760	14,100	4,121	9.24	446
1994	53,126.91	39,739	40,721	12,406	9.26	1,340
1997	2,959.49	2,146	2,199	760	9.28	82
1999	126,094.29	89,086	91,287	34,807	9.35	3,723
2007	61,331.78	37,173	38,092	23,240	9.42	2,467
2009	25,464.06	14,515	14,874	10,590	9.43	1,123
2011	81,735.53	43,083	44,148	37,588	9.42	3,990
2012	36,995.19	18,557	19,016	17,980	9.44	1,905
2018	49,834.33	13,465	13,798	36,037	9.45	3,813
2021	667,002.94	33,617	34,448	632,555	9.43	67,079
	2,799,337.12	1,667,554	1,708,759	1,090,578		117,089

COLLIER SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 65-R3
PROBABLE RETIREMENT YEAR.. 6-2035

1970	602,056.54	481,061	492,948	109,109	11.62	9,390
1975	13,359.93	10,409	10,666	2,694	12.11	222
1981	100,304.72	75,466	77,331	22,974	12.53	1,834
1987	9,768.83	7,145	7,322	2,447	12.67	193
1994	70,851.55	48,122	49,311	21,540	12.99	1,658
1996	13,652.98	9,052	9,276	4,377	12.96	338
2005	152,127.05	84,339	86,423	65,704	13.26	4,955
2009	95,298.01	46,220	47,362	47,936	13.27	3,612
2011	16,146.85	7,121	7,297	8,850	13.31	665
2012	83,286.71	34,656	35,512	47,774	13.33	3,584
2014	23,655.50	8,516	8,726	14,929	13.33	1,120
2016	4,464,161.73	1,301,303	1,333,458	3,130,704	13.37	234,159
2017	289,694.20	72,887	74,688	215,006	13.39	16,057
2018	1,153.02	239	245	908	13.36	68

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLLIER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
2019	606.53	96	98	508	13.37	38
2020	25,965.47	2,617	2,682	23,284	13.38	1,740
2021	444,671.11	16,097	16,495	428,176	13.33	32,121
	6,406,760.73	2,205,346	2,259,839	4,146,922		311,754

CRESCENT SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 65-R3
PROBABLE RETIREMENT YEAR.. 6-2030

1975	692,787.29	584,969	599,423	93,364	7.99	11,685
1979	15,951.88	13,272	13,600	2,352	8.11	290
1981	73,835.77	60,942	62,448	11,388	8.15	1,397
1986	32,983.89	26,816	27,479	5,505	8.17	674
1991	20,828.44	16,390	16,795	4,033	8.26	488
1994	64,957.66	49,836	51,067	13,890	8.34	1,665
1998	124,838.24	92,118	94,394	30,444	8.35	3,646
2000	19,852.32	14,298	14,651	5,201	8.35	623
2006	10,833.62	7,019	7,192	3,641	8.42	432
2009	160,842.96	96,104	98,479	62,364	8.42	7,407
2011	77,708.40	43,082	44,147	33,562	8.44	3,977
2012	19,166.61	10,143	10,394	8,773	8.45	1,038
2017	390,615.34	135,544	138,893	251,722	8.47	29,719
2018	71,919.22	21,044	21,564	50,355	8.46	5,952
	1,777,121.64	1,171,577	1,200,526	576,596		68,993

BRUNOT ISLAND SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 65-R3
PROBABLE RETIREMENT YEAR.. 6-2049

1979	721,493.43	461,604	473,010	248,483	21.71	11,446
1996	81,368.78	41,498	42,523	38,845	24.50	1,586
2009	1,062,225.02	345,223	353,753	708,472	25.96	27,291
2010	3,141,593.88	961,014	984,760	2,156,833	26.09	82,669
2011	1,473,624.73	422,341	432,777	1,040,848	26.13	39,833
2016	532,398.85	91,679	93,944	438,454	26.45	16,577

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
2018	92,734.81	10,813	11,080	81,655	26.53	3,078
2020	265,868.10	14,251	14,603	251,265	26.51	9,478
2021	333,505.94	6,203	6,356	327,150	26.38	12,401
	7,704,813.54	2,354,626	2,412,808	5,292,005		204,359
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
2011	673,863.54	143,668	147,218	526,646	38.76	13,587
2017	94,142.16	9,527	9,762	84,380	39.95	2,112
2018	82,680.02	6,631	6,795	75,885	40.17	1,889
	850,685.72	159,826	163,775	686,911		17,588
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2065						
2010	4,680,559.93	1,092,443	1,119,437	3,561,123	37.76	94,309
2018	67,863.46	5,538	5,675	62,189	39.42	1,578
2021	555,821.53	7,003	7,176	548,645	39.34	13,946
	5,304,244.92	1,104,984	1,132,288	4,171,957		109,833
TECUMSEH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2071						
2016	1,319,737.74	149,526	153,221	1,166,517	43.04	27,103
2018	249,161.01	18,587	19,046	230,115	43.45	5,296
	1,568,898.75	168,113	172,267	1,396,632		32,399

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POTTER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2071						
2016	719,743.11	81,547	83,562	636,181	43.04	14,781
2017	482,585.21	45,604	46,731	435,854	43.12	10,108
2018	89,879.70	6,705	6,871	83,009	43.45	1,910
	1,292,208.02	133,856	137,164	1,155,044		26,799

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1927	2,231.62	2,232	2,232			
1930	3,260.44	3,260	3,260			
1942	1,465.05	1,465	1,465			
1950	2,271.68	2,217	2,272			
1953	8,198.34	7,869	8,064	134	1.81	74
1955	22,847.65	21,670	22,207	640	2.32	276
1957	254.83	239	245	10	2.83	4
1967	7,197.79	6,318	6,475	723	5.50	131
1968	4,915.08	4,282	4,388	527	5.80	91
1969	106,309.16	91,851	94,129	12,180	6.12	1,990
1970	49,447.17	42,349	43,399	6,048	6.46	936
1972	27,293.03	22,938	23,507	3,786	7.18	527
1973	16,624.26	13,831	14,174	2,450	7.56	324
1975	40,170.85	32,672	33,482	6,689	8.40	796
1976	88,044.35	70,729	72,483	15,561	8.85	1,758
1979	113,378.56	87,377	89,544	23,835	10.32	2,310
1980	89,496.62	67,918	69,602	19,894	10.85	1,834
1981	46,339.08	34,589	35,447	10,892	11.41	955
1983	1,035.72	798	818	218	11.50	19
1984	55,468.55	42,017	43,059	12,410	12.00	1,034
1985	682.59	508	521	162	12.52	13
1986	8,961.01	6,553	6,716	2,245	13.04	172
1987	1,501.33	1,072	1,099	403	13.81	29
1989	3,777.11	2,590	2,654	1,123	14.89	75
1990	32,316.86	21,685	22,223	10,094	15.45	653
1991	31,063.77	20,275	20,778	10,286	16.23	634
1992	74,639.01	47,560	48,740	25,899	16.80	1,542
1993	5,365.13	3,333	3,416	1,949	17.37	112
1995	61,979.07	36,295	37,195	24,784	18.75	1,322
1996	32,361.01	18,320	18,774	13,587	19.55	695
1997	92,809.77	50,934	52,197	40,613	20.14	2,017

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1998	20,962.30	11,133	11,409	9,553	20.75	460
2002	6,096.74	2,758	2,826	3,270	23.60	139
2003	85,551.29	36,873	37,787	47,764	24.42	1,956
2005	54,844.28	21,356	21,886	32,959	25.87	1,274
2006	93,001.45	34,169	35,016	57,985	26.69	2,173
2009	1,804,021.66	543,371	556,847	1,247,175	29.00	43,006
2010	223,510.21	62,449	63,998	159,512	29.65	5,380
2011	53,335.98	13,665	14,004	39,332	30.48	1,290
2012	68,887.19	16,037	16,435	52,452	31.31	1,675
2013	66,782.50	13,964	14,310	52,472	32.15	1,632
2016	1,192,897.43	164,023	168,091	1,024,807	34.50	29,705
2017	137,122.91	15,550	15,936	121,187	35.18	3,445
2018	1,697,146.33	150,367	154,096	1,543,050	36.02	42,839
2019	756,066.80	48,237	49,433	706,633	36.71	19,249
2020	97,009.04	3,745	3,838	93,171	37.41	2,491
2021	222,339.05	2,913	2,985	219,354	37.67	5,823
	7,611,281.65	1,906,356	1,953,462	5,657,820		182,860
	35,315,352.09	10,872,238	11,140,888	24,174,465		1,071,674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.6 3.03

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
1949	553.07	534	518	35	1.28	27
1950	77.11	74	72	5	1.65	3
1951	2,272.68	2,152	2,086	187	2.02	93
1952	1,318.41	1,235	1,197	121	2.39	51
1953	72,096.40	66,841	64,786	7,310	2.77	2,639
1954	12,570.54	11,532	11,178	1,393	3.14	444
1955	66,495.83	60,336	58,481	8,015	3.52	2,277
1956	66,098.78	59,332	57,508	8,591	3.89	2,208
1957	93,797.27	83,257	80,698	13,099	4.27	3,068
1958	35,503.84	31,159	30,201	5,303	4.65	1,140
1959	59,801.96	51,870	50,276	9,526	5.04	1,890
1960	24,914.90	21,361	20,704	4,211	5.42	777
1961	87,266.17	73,924	71,652	15,614	5.81	2,687
1962	19,458.51	16,284	15,783	3,676	6.20	593
1963	21,801.89	18,021	17,467	4,335	6.59	658
1964	14,612.68	11,929	11,562	3,051	6.98	437
1965	18,760.06	15,122	14,657	4,103	7.37	557
1966	151,309.35	120,371	116,671	34,638	7.77	4,458
1967	1,024,111.66	804,194	779,473	244,639	8.16	29,980
1968	82,538.00	63,945	61,979	20,559	8.56	2,402
1969	1,604,987.44	1,226,130	1,188,439	416,548	8.97	46,438
1970	6,748,824.03	5,084,699	4,928,397	1,820,427	9.37	194,282
1971	91,334.11	67,827	65,742	25,592	9.78	2,617
1972	4,594,695.79	3,362,582	3,259,217	1,335,479	10.19	131,058
1973	804,505.96	580,089	562,257	242,249	10.60	22,854
1974	939,654.92	667,155	646,647	293,008	11.02	26,589
1975	4,055,052.35	2,835,333	2,748,176	1,306,876	11.43	114,337
1976	5,189,804.61	3,571,416	3,461,632	1,728,173	11.85	145,837
1977	1,126,163.40	762,232	738,801	387,362	12.28	31,544
1978	724,563.02	482,407	467,578	256,985	12.70	20,235
1979	6,039,369.35	3,952,586	3,831,085	2,208,284	13.13	168,186
1980	2,514,036.64	1,616,249	1,566,566	947,471	13.57	69,821
1981	1,728,034.82	1,091,392	1,057,843	670,192	14.00	47,871
1982	4,227,711.73	2,621,181	2,540,607	1,687,105	14.44	116,836
1983	1,139,046.14	846,311	820,296	318,750	13.32	23,930
1984	3,968,671.66	2,916,974	2,827,307	1,141,365	13.52	84,420
1985	753,574.70	544,608	527,867	225,708	14.01	16,110
1986	2,364,324.89	1,687,182	1,635,318	729,007	14.25	51,158
1987	1,485,892.06	1,045,771	1,013,624	472,268	14.52	32,525
1988	924,967.62	641,373	621,657	303,311	14.81	20,480
1989	1,998,807.59	1,364,186	1,322,251	676,557	15.12	44,746
1990	673,764.83	452,096	438,199	235,566	15.45	15,247

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
1991	922,611.81	607,817	589,133	333,479	15.80	21,106
1992	2,290,764.05	1,479,834	1,434,344	856,420	16.16	52,996
1993	1,895,763.87	1,199,450	1,162,579	733,185	16.55	44,301
1994	161,434.39	99,896	96,825	64,609	16.94	3,814
1995	610,228.38	370,287	358,904	251,324	17.17	14,637
1996	6,266,212.38	3,723,383	3,608,927	2,657,285	17.42	152,542
1997	7,291,625.06	4,216,018	4,086,419	3,205,206	17.87	179,362
1998	579,908.81	327,069	317,015	262,894	18.17	14,469
1999	2,178,518.06	1,196,006	1,159,241	1,019,277	18.48	55,156
2000	1,438,694.92	770,277	746,599	692,096	18.66	37,090
2001	991,582.38	514,235	498,428	493,154	19.03	25,915
2002	1,665,898.50	838,114	812,351	853,548	19.26	44,317
2003	1,386,389.23	671,983	651,326	735,063	19.67	37,370
2004	821,186.79	383,658	371,864	449,323	19.96	22,511
2005	5,764,466.54	2,587,093	2,507,567	3,256,900	20.26	160,755
2006	25,868,335.40	11,146,666	10,804,021	15,064,314	20.47	735,922
2007	22,071,130.38	9,088,891	8,809,501	13,261,629	20.71	640,349
2008	3,242,447.56	1,269,418	1,230,396	2,012,052	20.98	95,903
2009	26,927,028.55	9,963,001	9,656,741	17,270,288	21.28	811,574
2010	40,715,914.38	14,185,425	13,749,369	26,966,545	21.50	1,254,258
2011	25,159,105.81	8,189,289	7,937,553	17,221,553	21.76	791,432
2012	43,570,282.20	13,123,369	12,719,961	30,850,321	22.04	1,399,742
2013	14,303,508.90	3,950,629	3,829,188	10,474,321	22.27	470,333
2014	21,246,936.48	5,307,485	5,144,334	16,102,602	22.53	714,718
2015	22,802,877.09	5,085,042	4,928,729	17,874,148	22.65	789,146
2016	31,393,872.16	6,077,854	5,891,023	25,502,849	22.91	1,113,175
2017	12,538,900.44	2,048,856	1,985,875	10,553,025	23.05	457,832
2018	9,759,480.73	1,280,444	1,241,083	8,518,398	23.17	367,648
2019	11,794,974.81	1,144,113	1,108,943	10,686,032	23.27	459,219
2020	24,131,099.03	1,462,345	1,417,393	22,713,706	23.25	976,934
2021	63,484,808.80	1,345,878	1,304,506	62,180,302	23.08	2,694,121
	488,829,134.66	152,587,077	147,896,593	340,932,541		16,122,157

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.1 3.30

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1915	30,593.01	27,863	30,593			
1916	326,460.13	296,263	326,460			
1917	23,402.34	21,162	23,381	21	7.66	3
1918	33,761.46	30,419	33,609	152	7.92	19
1919	24,286.21	21,800	24,086	200	8.19	24
1920	431,539.17	385,904	426,371	5,168	8.46	611
1924	33,816.82	29,759	32,880	937	9.60	98
1925	3,152.44	2,763	3,053	99	9.89	10
1926	95,628.08	83,435	92,184	3,444	10.20	338
1927	77,954.20	67,713	74,814	3,140	10.51	299
1930	68,618.10	58,754	64,915	3,703	11.50	322
1931	2,165.23	1,845	2,038	127	11.84	11
1933	1,415.18	1,193	1,318	97	12.57	8
1934	1,607.75	1,347	1,488	120	12.95	9
1936	19,430.67	16,096	17,784	1,647	13.73	120
1941	9,438.58	7,561	8,354	1,085	15.91	68
1942	164,413.90	130,750	144,461	19,953	16.38	1,218
1943	181.47	143	158	23	16.86	1
1944	9,227.41	7,226	7,984	1,243	17.35	72
1945	7,011.80	5,446	6,017	995	17.86	56
1948	3,092.49	2,341	2,586	506	19.44	26
1949	17,856.77	13,393	14,797	3,060	20.00	153
1950	53,789.67	39,966	44,157	9,633	20.56	469
1951	241,637.38	177,785	196,428	45,209	21.14	2,139
1952	53,902.56	39,268	43,386	10,517	21.72	484
1953	232,757.05	167,818	185,416	47,341	22.32	2,121
1954	1,500,573.00	1,070,479	1,182,733	317,840	22.93	13,861
1956	3,285,230.29	2,292,697	2,533,118	752,112	24.17	31,118
1957	652,411.14	450,085	497,283	155,128	24.81	6,253
1959	333,421.85	224,560	248,108	85,314	26.12	3,266
1960	108,691.15	72,307	79,889	28,802	26.78	1,076
1961	41,461.95	27,230	30,085	11,377	27.46	414
1962	126,774.68	82,165	90,781	35,994	28.15	1,279
1963	132,192.79	84,537	93,402	38,791	28.84	1,345
1964	671,256.06	423,395	467,794	203,462	29.54	6,888
1965	2,102,005.80	1,307,195	1,444,272	657,734	30.25	21,743
1966	857,945.26	525,817	580,956	276,989	30.97	8,944
1967	380,286.40	229,598	253,675	126,611	31.70	3,994
1968	308,229.23	183,279	202,498	105,731	32.43	3,260
1969	2,207,678.13	1,292,331	1,427,850	779,828	33.17	23,510
1970	1,585,494.40	913,245	1,009,011	576,483	33.92	16,995
1971	801,992.20	454,329	501,972	300,020	34.68	8,651

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1972	9,182,617.18	5,114,718	5,651,067	3,531,550	35.44	99,649
1973	1,608,790.87	880,620	972,965	635,826	36.21	17,559
1974	3,328,633.04	1,789,540	1,977,198	1,351,435	36.99	36,535
1975	83,976.63	44,330	48,979	34,998	37.77	927
1976	10,400.07	5,386	5,951	4,449	38.57	115
1979	10,120,425.19	4,936,237	5,453,870	4,666,555	40.98	113,874
1980	2,951,517.40	1,409,350	1,557,140	1,394,377	41.80	33,358
1981	3,728,711.07	1,742,240	1,924,938	1,803,773	42.62	42,322
1984	3,201.49	1,549	1,711	1,490	40.02	37
1986	733,843.82	338,669	374,183	359,661	41.42	8,683
1987	10,093.43	4,527	5,002	5,091	42.42	120
1990	1,265.06	526	581	684	44.26	15
1991	412,207.70	165,955	183,358	228,850	45.26	5,056
1992	888,166.89	348,517	385,064	503,103	45.68	11,014
1994	15,416.59	5,681	6,277	9,140	47.13	194
1995	457,485.90	162,453	179,488	277,998	48.13	5,776
1997	95,434.99	31,570	34,881	60,554	49.57	1,222
1998	325,906.66	103,378	114,219	211,688	50.58	4,185
1999	400,238.55	122,473	135,316	264,923	51.03	5,192
2000	1,065,871.71	311,661	344,343	721,529	52.03	13,868
2002	6,017.62	1,608	1,777	4,241	53.49	79
2003	501,626.59	127,112	140,441	361,186	54.50	6,627
2004	37.42	9	10	27	54.96	
2005	3,560,955.88	810,830	895,856	2,665,100	55.96	47,625
2006	42,841.90	9,164	10,125	32,717	56.96	574
2008	949,627.87	178,150	196,831	752,797	58.45	12,879
2009	2,118,573.70	370,750	409,628	1,708,946	58.93	29,000
2010	538,151.09	86,642	95,728	442,423	59.93	7,382
2011	216,277.25	31,793	35,127	181,150	60.93	2,973
2012	1,754,850.32	235,150	259,809	1,495,041	61.42	24,341
2013	62,967.86	7,544	8,335	54,633	62.43	875
2014	341,324.16	36,351	40,163	301,161	62.92	4,786
2016	30,439.71	2,393	2,644	27,796	64.43	431
2017	999,567.78	64,372	71,122	928,446	65.43	14,190
2018	3,880,221.58	195,563	216,070	3,664,152	65.94	55,568
2019	1,489,074.62	53,905	59,558	1,429,517	66.47	21,506
2020	1,904,262.55	41,703	46,076	1,858,187	66.99	27,738
2021	5,705,911.82	42,224	46,652	5,659,260	66.62	84,948
	76,589,718.16	31,085,905	34,344,628	42,245,090		902,499

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.8 1.18

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1931	7,560.14	7,478	7,560			
1941	904.49	855	904			
1943	118.07	110	118			
1945	698.06	647	698			
1950	50.15	45	50			
1953	1,044.18	927	1,026	18	6.17	3
1954	2,240.19	1,977	2,187	53	6.46	8
1958	3,403.68	2,927	3,238	166	7.70	22
1965	12,431.15	10,078	11,150	1,281	10.41	123
1966	15,055.44	12,083	13,368	1,687	10.86	155
1968	57,084.08	44,816	49,583	7,501	11.82	635
1969	209,683.24	162,676	179,979	29,704	12.33	2,409
1970	21,118.65	16,184	17,905	3,214	12.85	250
1972	46,796.16	34,936	38,652	8,144	13.94	584
1973	33,688.05	24,800	27,438	6,250	14.51	431
1974	547,441.36	397,141	439,383	108,058	15.10	7,156
1975	25,110.75	17,938	19,846	5,265	15.71	335
1976	11,823.49	8,315	9,199	2,624	16.32	161
1977	13,940.21	9,642	10,668	3,272	16.96	193
1978	4,583.18	3,116	3,447	1,136	17.61	65
1979	993,922.40	663,761	734,361	259,561	18.27	14,207
1980	424,820.94	278,530	308,156	116,665	18.94	6,160
1981	2,138,558.34	1,375,285	1,521,566	616,992	19.63	31,431
1982	10,564.59	6,659	7,367	3,198	20.33	157
1985	1,807.38	1,161	1,284	523	20.32	26
1986	846,055.70	531,661	588,211	257,845	20.99	12,284
1987	144,740.31	88,885	98,339	46,401	21.68	2,140
1988	1,657.21	999	1,105	552	22.06	25
1989	16,091.99	9,465	10,472	5,620	22.75	247
1992	1,330,919.14	722,423	799,263	531,656	24.85	21,395
1993	1,291,042.91	680,638	753,033	538,010	25.56	21,049
1995	19,948.26	9,886	10,938	9,010	26.97	334
1996	3,645.82	1,748	1,934	1,712	27.69	62
1997	13,560.21	6,278	6,946	6,614	28.41	233
1999	281,663.86	121,059	133,935	147,729	29.85	4,949
2000	258,852.47	106,854	118,219	140,633	30.58	4,599
2002	219.00	83	92	127	32.05	4
2003	911,867.15	329,002	363,996	547,871	32.78	16,714
2004	173,165.67	59,084	65,368	107,798	33.78	3,191
2005	1,618,368.49	523,380	579,049	1,039,319	34.52	30,108
2006	1,082,826.09	330,695	365,869	716,957	35.26	20,333
2007	280.64	81	90	191	36.01	5

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
2008	761,034.04	204,414	226,156	534,878	36.75	14,555
2009	2,828,156.73	707,039	782,243	2,045,914	37.50	54,558
2010	320,304.00	74,054	81,931	238,373	38.25	6,232
2011	13,871,388.85	2,926,863	3,238,176	10,633,213	39.25	270,910
2012	704,839.38	135,259	149,646	555,193	40.00	13,880
2013	18,697,627.66	3,227,211	3,570,470	15,127,158	40.76	371,128
2014	1,048,386.05	160,403	177,464	870,922	41.52	20,976
2015	203,774.55	27,143	30,030	173,745	42.28	4,109
2016	233,162.14	26,417	29,227	203,935	43.04	4,738
2017	1,410,593.00	131,467	145,450	1,265,143	43.81	28,878
2018	3,730,558.02	271,585	300,472	3,430,086	44.58	76,942
2019	308,221.36	16,089	17,801	290,420	45.35	6,404
2020	319,370.87	10,092	11,165	308,206	45.90	6,715
	57,016,769.94	14,522,344	16,066,223	40,950,547		1,082,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8 1.90

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1916	54.15	53	54			
1920	10,595.55	10,271	10,596			
1922	667.75	642	668			
1924	6,118.42	5,838	6,118			
1927	9.69	9	10			
1929	68.06	64	68			
1931	5,433.13	5,034	5,433			
1941	7,710.70	6,829	7,711			
1942	3,203.33	2,823	3,203			
1943	2,107.91	1,848	2,108			
1945	11,764.41	10,202	11,764			
1948	6,985.41	5,951	6,963	22	9.63	2
1950	42,192.03	35,467	41,496	696	10.36	67
1951	36,914.02	30,809	36,047	867	10.75	81
1952	23,769.59	19,692	23,040	730	11.15	65
1953	179,640.40	147,691	172,798	6,842	11.56	592
1954	753,496.89	614,507	718,973	34,524	11.99	2,879
1956	1,066,396.95	855,090	1,000,455	65,942	12.88	5,120
1957	264,008.90	209,787	245,451	18,558	13.35	1,390
1958	6,170.05	4,856	5,682	488	13.84	35
1959	164,972.95	128,603	150,465	14,508	14.33	1,012
1960	301,050.73	232,273	271,759	29,292	14.85	1,973
1961	12,740.22	9,726	11,379	1,361	15.38	88
1962	158,780.67	119,892	140,274	18,507	15.92	1,162
1963	48,607.33	36,283	42,451	6,156	16.48	374
1964	173,903.70	128,287	150,096	23,808	17.05	1,396
1965	1,857,248.56	1,353,507	1,583,603	273,646	17.63	15,522
1966	437,429.98	314,748	368,255	69,175	18.23	3,795
1967	262,130.18	186,152	217,798	44,332	18.84	2,353
1968	839,995.70	588,518	688,566	151,430	19.46	7,782
1969	2,015,172.95	1,392,021	1,628,664	386,509	20.10	19,229
1970	1,155,713.40	786,775	920,526	235,187	20.75	11,334
1971	127,055.57	85,206	99,691	27,365	21.41	1,278
1972	4,211,990.59	2,781,220	3,254,026	957,965	22.08	43,386
1973	1,216,876.36	790,787	925,221	291,655	22.76	12,814
1974	2,423,512.25	1,549,182	1,812,542	610,970	23.45	26,054
1975	34,182.50	21,477	25,128	9,054	24.16	375
1976	1,292,829.75	798,167	933,855	358,975	24.87	14,434
1977	73,941.15	44,831	52,452	21,489	25.59	840
1978	897.10	534	625	272	26.33	10
1979	2,688,256.90	1,568,705	1,835,384	852,873	27.07	31,506
1980	1,776,207.67	1,015,991	1,188,709	587,499	27.82	21,118

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1981	3,171,000.82	1,776,743	2,078,789	1,092,212	28.58	38,216
1982	55,353.33	30,359	35,520	19,833	29.35	676
1983	24,109.87	14,201	16,615	7,495	26.86	279
1984	15,618.44	9,020	10,553	5,065	27.44	185
1985	2,602,746.60	1,463,004	1,711,714	891,033	28.44	31,330
1986	988,243.35	543,731	636,165	352,078	29.02	12,132
1987	174,703.33	94,025	110,009	64,694	29.60	2,186
1988	21,729.06	11,429	13,372	8,357	30.19	277
1989	3,311.14	1,689	1,976	1,335	31.20	43
1990	88,313.75	43,954	51,426	36,888	31.79	1,160
1991	3,533.18	1,714	2,005	1,528	32.39	47
1992	2,781,659.79	1,304,598	1,526,379	1,255,281	33.40	37,583
1993	1,156,408.53	527,322	616,967	539,442	34.00	15,866
1994	2,488.11	1,102	1,289	1,199	34.61	35
1995	17,415.72	7,477	8,748	8,668	35.23	246
1996	7,623.30	3,149	3,684	3,939	36.23	109
1997	19,530.35	7,800	9,126	10,404	36.85	282
1999	5,290.94	1,952	2,284	3,007	38.48	78
2000	1,973.69	700	819	1,155	39.10	30
2002	5,158.63	1,670	1,954	3,205	40.74	79
2003	796,351.03	246,072	287,904	508,447	41.38	12,287
2004	957,741.26	279,852	327,427	630,314	42.38	14,873
2005	2,948,040.41	817,197	956,120	1,991,920	43.02	46,302
2006	1,470,658.66	385,313	450,816	1,019,843	43.67	23,353
2007	2,315,053.18	567,188	663,610	1,651,443	44.67	36,970
2009	15,423,296.77	3,277,451	3,834,617	11,588,680	46.32	250,187
2010	2,833,792.79	557,124	651,835	2,181,958	46.98	46,444
2011	3,421,016.94	617,836	722,868	2,698,149	47.64	56,636
2012	4,440,876.88	725,639	848,998	3,591,879	48.64	73,846
2013	8,560,584.30	1,258,406	1,472,335	7,088,249	49.31	143,749
2014	7,441,388.09	965,892	1,130,094	6,311,294	50.30	125,473
2015	2,175,092.40	246,003	287,823	1,887,269	50.97	37,027
2016	4,074,498.87	391,967	458,601	3,615,898	51.65	70,008
2017	12,914,136.01	1,022,800	1,196,676	11,717,460	52.32	223,958
2018	11,857,933.56	735,192	860,175	10,997,759	52.99	207,544
2019	1,784,300.17	79,401	92,899	1,691,401	53.68	31,509
2020	4,487,115.42	120,255	140,698	4,346,417	54.37	79,941
2021	6,910,496.29	62,886	73,577	6,836,919	54.45	125,563
	129,659,388.51	34,102,461	39,896,574	89,762,814		1,974,575

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.5 1.52

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S3						
1956	91,709.41	76,547	76,461	15,248	9.92	1,537
1958	3,594,249.57	2,959,865	2,956,528	637,722	10.59	60,219
1960	263,024.66	213,531	213,290	49,735	11.29	4,405
1961	10,434.81	8,405	8,396	2,039	11.67	175
1967	391,921.15	299,428	299,090	92,831	14.16	6,556
1972	165,588.11	119,666	119,531	46,057	16.64	2,768
1974	5,897.53	4,153	4,148	1,750	17.75	99
1975	4,528.32	3,145	3,141	1,387	18.33	76
1979	28,640,461.01	18,692,770	18,671,698	9,968,763	20.84	478,348
1980	659,680.65	423,073	422,596	237,085	21.52	11,017
1983	16,636.13	10,760	10,748	5,888	21.02	280
1985	432,054.70	268,090	267,788	164,267	22.32	7,360
1986	640,900.19	389,026	388,587	252,313	22.98	10,980
1990	1,493,297.60	818,476	817,553	675,745	25.97	26,020
1996	13,656.62	6,165	6,158	7,499	30.99	242
2003	528,003.76	173,872	173,676	354,328	37.68	9,404
2005	663,726.32	196,065	195,844	467,882	39.36	11,887
2006	258,941.50	71,830	71,749	187,192	40.37	4,637
2007	24,875,884.97	6,457,780	6,450,500	18,425,385	41.36	445,488
2009	151.78	34	34	118	43.36	3
2010	109,559.76	22,547	22,522	87,038	44.37	1,962
2011	1,291,616.16	242,824	242,550	1,049,066	45.36	23,128
2012	5,757,829.90	978,831	977,728	4,780,102	46.37	103,086
2013	766,004.08	116,586	116,455	649,549	47.36	13,715
2015	1,610,380.03	187,448	187,237	1,423,143	49.36	28,832
2016	8,399,786.68	826,539	825,606	7,574,181	50.37	150,371
2017	62,256.13	5,018	5,012	57,244	51.36	1,115
2019	100,580.89	4,506	4,501	96,080	53.36	1,801
2021	2,153,370.44	19,380	19,359	2,134,012	55.36	38,548
	83,002,132.86	33,596,360	33,558,486	49,443,647		1,444,059

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.2 1.74

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1951	1,472.20	1,276	1,312	160	8.00	20
1958	705,920.83	581,679	598,113	107,808	10.56	10,209
1959	1,790.10	1,463	1,504	286	10.98	26
1967	238,697.15	179,302	184,368	54,329	14.93	3,639
1968	16,696.81	12,386	12,736	3,961	15.49	256
1972	168,645.39	118,360	121,704	46,941	17.89	2,624
1975	135,372.41	90,609	93,169	42,203	19.84	2,127
1979	15,348,704.29	9,567,308	9,837,615	5,511,089	22.60	243,853
1980	16,920.12	10,344	10,636	6,284	23.32	269
1982	59,636.07	34,996	35,985	23,651	24.79	954
1983	509,630.19	319,844	328,881	180,749	22.85	7,910
1986	153,515.09	90,466	93,022	60,493	24.74	2,445
2000	167.63	64	66	102	34.99	3
2004	62,917.24	19,819	20,379	42,538	38.06	1,118
2005	168,221.02	50,231	51,650	116,571	38.75	3,008
2006	200,476.26	56,554	58,152	142,324	39.45	3,608
2007	15,114,671.61	4,011,434	4,124,770	10,989,902	40.14	273,789
2008	6,759,504.11	1,669,598	1,716,769	5,042,735	41.15	122,545
2009	59,830.99	13,761	14,150	45,681	41.85	1,092
2010	18,218,306.69	3,876,856	3,986,390	14,231,917	42.55	334,475
2011	19,282,188.42	3,744,601	3,850,398	15,431,790	43.56	354,265
2012	14,001,214.58	2,474,015	2,543,914	11,457,301	44.26	258,864
2013	12,709,057.60	2,020,740	2,077,832	10,631,226	44.97	236,407
2015	3,837.56	469	482	3,356	46.69	72
2016	42,236,831.60	4,392,630	4,516,736	37,720,096	47.41	795,615
2017	1,624,794.71	138,920	142,845	1,481,950	48.13	30,791
2021	2,560,087.00	25,089	25,798	2,534,289	50.26	50,424
	150,359,107.67	33,502,814	34,449,376	115,909,732		2,740,408

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.3 1.82

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
2011	2,091,746.25	386,555	389,521	1,702,225	46.32	36,749
2012	2.55			3	46.99	
2013	7,171,325.17	1,078,567	1,086,844	6,084,481	48.00	126,760
2014	30,518.01	4,053	4,084	26,434	48.99	540
2018	892,401.86	55,329	55,754	836,648	52.99	15,789
	10,185,993.84	1,524,504	1,536,203	8,649,791		179,838
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.1 1.77

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBRIDGE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
1981	5,814.48	3,704	3,802	2,012	21.52	93
1986	40,920.20	25,420	26,093	14,827	21.65	685
1991	77,831.17	45,103	46,298	31,533	22.13	1,425
2019	1,068,177.57	101,263	103,945	964,232	23.88	40,378
2021	175,023.41	3,605	3,700	171,323	23.77	7,208
	1,367,766.83	179,095	183,839	1,183,928		49,789

DRAVOSBURG SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2028

1922	57,206.67	54,092	55,525	1,682	3.81	441
1927	394.38	370	380	15	4.29	3
1928	33,930.56	31,812	32,655	1,276	4.36	293
1929	3,137.09	2,937	3,015	122	4.44	27
1931	260.46	243	249	11	4.57	2
1941	78.27	72	74	4	5.16	1
1945	1,254.84	1,155	1,186	69	5.37	13
1948	127.30	117	120	7	5.52	1
1949	385.84	353	362	23	5.57	4
1953	853.71	778	799	55	5.74	10
1955	2,123.34	1,930	1,981	142	5.82	24
1956	59,146.45	53,672	55,094	4,053	5.86	692
1957	72,215.05	65,443	67,176	5,039	5.89	856
1962	989.74	890	914	76	6.04	13
1964	21,353.04	19,135	19,642	1,711	6.09	281
1966	13,324.36	11,896	12,211	1,113	6.14	181
1967	91,851.33	81,850	84,018	7,833	6.16	1,272
1970	20,297.02	17,979	18,455	1,842	6.21	297
1973	651.38	573	588	63	6.26	10
1974	147.54	129	132	15	6.27	2
1975	3,381.04	2,959	3,037	344	6.29	55
1976	3,414.43	2,981	3,060	354	6.30	56
1977	4,868.30	4,239	4,351	517	6.31	82
1978	47,683.89	41,399	42,496	5,188	6.32	821
1979	90,582.00	78,409	80,486	10,096	6.33	1,595
1980	13,828.46	11,932	12,248	1,580	6.34	249
1981	127,041.02	109,264	112,158	14,883	6.35	2,344
1983	258,851.69	222,250	228,137	30,715	6.34	4,845

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
1988	7,768.16	6,531	6,704	1,064	6.34	168
1996	98,510.88	78,631	80,714	17,797	6.45	2,759
1998	53,947.30	42,343	43,465	10,483	6.44	1,628
1999	99,784.67	77,453	79,505	20,280	6.49	3,125
2004	80,982.49	59,101	60,666	20,316	6.48	3,135
2011	61,132.96	37,805	38,806	22,327	6.48	3,446
2013	31,893.29	18,109	18,589	13,305	6.47	2,056
2014	84,246.70	45,173	46,370	37,877	6.49	5,836
	1,447,645.65	1,184,005	1,215,366	232,280		36,623

NORTH SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2022

1918	6,479.65	6,436	6,480			
1920	1,139.38	1,132	1,139			
1924	21,829.47	21,679	21,829			
1925	130.20	129	130			
1926	6,879.41	6,832	6,879			
1927	7,591.79	7,539	7,592			
1928	1,550.59	1,540	1,551			
1929	41.37	41	41			
1936	124.43	124	124			
1941	385.02	382	385			
1945	91.20	91	91			
1947	185.32	184	185			
1948	3,776.50	3,748	3,777			
1950	3,345.31	3,319	3,345			
1951	363.99	361	364			
1954	239.48	238	239			
1956	3,964.21	3,931	3,964			
1958	5,227.70	5,183	5,228			
1960	1,588.13	1,574	1,588			
1964	4,364.80	4,325	4,365			
1965	26,341.57	26,096	26,342			
1969	991.16	981	991			
1970	26,477.66	26,211	26,478			
1972	649,046.00	642,276	649,046			
1975	10,827.98	10,709	10,828			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
1978	10,129.72	10,011	10,130			
1982	19,253.95	19,008	19,254			
1987	992.73	980	993			
1989	8,142.94	8,019	8,143			
1992	11,155.20	10,959	11,155			
1995	1,769.50	1,735	1,770			
1998	3,928.52	3,850	3,929			
1999	113,103.99	110,706	113,104			
2000	2,114.00	2,068	2,114			
2002	92,388.44	90,079	92,388			
2006	48,955.91	47,428	48,956			
2007	3,382.83	3,272	3,383			
2009	113,808.87	109,393	113,809			
2011	77,040.51	73,527	77,041			
2014	133,046.28	124,731	133,046			
2019	56,760.10	47,293	54,016	2,744	0.50	2,744
	1,478,955.81	1,438,120	1,476,212	2,744		2,744

VALLEY SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2020

1925	5,580.60	5,581	5,581			
1926	5,585.75	5,586	5,586			
1927	8,368.56	8,369	8,369			
1928	194,910.32	194,910	194,910			
1939	4,857.87	4,858	4,858			
1941	390.66	391	391			
1945	7,822.11	7,822	7,822			
1948	1,280.08	1,280	1,280			
1951	1,451.21	1,451	1,451			
1955	13,175.67	13,176	13,176			
1959	1,046.38	1,046	1,046			
1962	4,795.76	4,796	4,796			
1964	7,377.68	7,378	7,378			
1968	2,731.98	2,732	2,732			
1970	3,738.69	3,739	3,739			
1973	6,413.14	6,413	6,413			
1975	847,423.37	847,423	847,423			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
1976	40,937.27	40,937	40,937			
1977	1,455.67	1,456	1,456			
1979	11,730.51	11,731	11,731			
1981	2,663.43	2,663	2,663			
1988	15,907.68	15,908	15,908			
1990	20,549.10	20,549	20,549			
1995	97,828.82	97,829	97,829			
1996	75,615.66	75,616	75,616			
1999	12,089.25	12,089	12,089			
2000	141,263.00	141,263	141,263			
2018	14,164.13	14,164	14,164			
2019	4,199.09	4,199	4,199			
	1,555,353.44	1,555,355	1,555,353			

WOODVILLE SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2040

1920	24,315.05	22,888	23,520	796	4.11	194
1924	1,614.45	1,496	1,537	77	5.13	15
1925	1,528.60	1,411	1,450	79	5.39	15
1926	83.36	77	79	4	5.64	1
1927	50.34	46	47	3	5.90	1
1928	548.07	500	514	34	6.14	6
1930	1,912.18	1,731	1,779	133	6.63	20
1933	308.08	276	284	24	7.35	3
1942	539.72	466	479	61	9.47	6
1943	1,567.28	1,349	1,386	181	9.71	19
1951	245.06	203	209	36	11.71	3
1954	1,188.09	971	998	190	12.46	15
1956	52,571.01	42,540	43,714	8,857	12.94	684
1957	5,882.97	4,735	4,866	1,017	13.18	77
1961	31,163.44	24,548	25,225	5,938	14.08	422
1966	4,238.80	3,246	3,336	903	15.06	60
1967	4,490.52	3,419	3,513	977	15.23	64
1968	7,240.74	5,480	5,631	1,610	15.40	105
1970	33,996.04	25,419	26,120	7,876	15.71	501
1971	30,306.93	22,518	23,139	7,168	15.86	452
1974	1,800.27	1,312	1,348	452	16.26	28

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WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
1978	3,004.77	2,129	2,188	817	16.70	49
1982	4,055.37	2,783	2,860	1,196	17.06	70
1983	1,364.18	951	977	387	16.75	23
1987	5,763.19	3,857	3,963	1,800	17.05	106
1988	25,956.73	17,131	17,604	8,353	17.26	484
1991	107,821.95	68,726	70,622	37,200	17.35	2,144
1995	477,943.24	287,531	295,465	182,479	17.55	10,398
1996	191,762.77	113,447	116,577	75,185	17.60	4,272
1999	31,380.47	17,510	17,993	13,387	17.82	751
2003	19,787.14	10,030	10,307	9,480	18.00	527
2005	101,833.56	48,727	50,071	51,762	17.98	2,879
2009	104,155.00	42,579	43,754	60,401	18.08	3,341
2011	79,727.09	29,212	30,018	49,709	18.15	2,739
	1,360,146.46	809,244	831,573	528,573		30,474

FORBES SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2049

1959	797,697.07	606,425	623,158	174,539	16.54	10,553
1961	8,431.74	6,304	6,478	1,954	17.33	113
1965	719.03	519	533	186	18.86	10
1971	697.13	476	489	208	20.92	10
1980	8,174.05	5,085	5,225	2,949	23.32	126
1983	11,912.47	7,476	7,682	4,230	22.85	185
1987	125.06	74	76	49	23.64	2
1991	6,782.86	3,765	3,869	2,914	24.45	119
1996	85,627.02	43,233	44,426	41,201	25.01	1,647
2002	14,754.40	6,359	6,534	8,220	25.75	319
2007	7,298.88	2,604	2,676	4,623	26.15	177
2009	80,337.57	25,909	26,624	53,714	26.26	2,045
2011	303,749.19	86,447	88,832	214,917	26.40	8,141
2012	985,777.66	260,344	267,528	718,250	26.47	27,134
2014	25,571.73	5,639	5,795	19,777	26.51	746
2021	130,312.26	2,411	2,478	127,835	26.53	4,819
	2,467,968.12	1,063,070	1,092,403	1,375,565		56,146

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RANKIN SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
1986	1,408,528.92	934,981	960,780	447,749	17.98	24,903
1989	17,214.00	11,077	11,383	5,831	18.01	324
1991	12,284.82	7,680	7,892	4,393	18.28	240
2007	25,140.89	10,901	11,202	13,939	18.94	736
	1,463,168.63	964,639	991,256	471,913		26,203

BRUNOT ISLAND SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2027

1965	86,717.90	78,800	80,974	5,744	5.23	1,098
1972	774,903.89	695,701	714,898	60,006	5.32	11,279
1978	1,204.96	1,068	1,097	107	5.37	20
1981	47,737.78	41,956	43,114	4,624	5.39	858
1982	855.80	750	771	85	5.40	16
1985	2,475.33	2,159	2,219	257	5.34	48
2001	87,467.22	69,029	70,934	16,533	5.48	3,017
2002	19,435.82	15,160	15,578	3,858	5.50	701
2011	40,721.66	26,766	27,505	13,217	5.47	2,416
2012	47,286.97	29,961	30,788	16,499	5.49	3,005
2017	50,419.46	22,709	23,336	27,084	5.49	4,933
2019	21,349.56	6,682	6,866	14,483	5.49	2,638
2021	81,654.96	6,826	7,014	74,641	5.48	13,621
	1,262,231.31	997,567	1,025,093	237,138		43,650

OAKLAND SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2037

1967	122,589.59	96,425	99,086	23,504	13.29	1,769
1968	1,102,592.83	862,988	886,800	215,793	13.41	16,092
1969	137.16	107	110	27	13.52	2
1972	3,893.50	2,985	3,067	826	13.83	60
1975	26,487.78	19,977	20,528	5,960	14.08	423
1977	3,773.13	2,812	2,890	884	14.23	62
1979	1,852.83	1,363	1,401	452	14.37	31
1980	11,795.74	8,621	8,859	2,937	14.43	204
1990	21,532.25	14,651	15,055	6,477	14.80	438

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OAKLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
2005	80,473.80	41,959	43,117	37,357	15.15	2,466
2009	121,348.63	54,607	56,114	65,235	15.28	4,269
2012	1,215,217.52	465,185	478,021	737,197	15.32	48,120
2013	145,906.66	52,089	53,526	92,380	15.31	6,034
2015	369,559.38	110,018	113,054	256,506	15.33	16,732
	3,227,160.80	1,733,787	1,781,627	1,445,534		96,702

RACCOON SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2027

1972	1,016,123.08	912,265	937,437	78,686	5.32	14,791
1977	3,136.98	2,786	2,863	274	5.37	51
1983	23,306.08	20,458	21,022	2,284	5.36	426
1988	54,050.97	46,538	47,822	6,229	5.41	1,151
1995	31,030.02	25,736	26,446	4,584	5.45	841
1999	38,882.18	31,320	32,184	6,698	5.43	1,234
	1,166,529.31	1,039,103	1,067,775	98,754		18,494

LOGANS FERRY SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2028

1973	1,063,120.37	935,259	961,066	102,055	6.26	16,303
1975	52,517.47	45,970	47,238	5,279	6.29	839
1977	28,147.73	24,507	25,183	2,965	6.31	470
1983	721.44	619	636	85	6.34	13
1985	4,100.12	3,487	3,583	517	6.42	81
1994	17,023.86	13,810	14,191	2,833	6.40	443
1996	34,630.44	27,642	28,405	6,226	6.45	965
1998	44,699.67	35,085	36,053	8,647	6.44	1,343
1999	39,437.60	30,611	31,456	7,982	6.49	1,230
2004	92,200.47	67,288	69,145	23,056	6.48	3,558
2012	46,659.95	27,749	28,515	18,145	6.47	2,804
2014	62,822.52	33,685	34,614	28,208	6.49	4,346
2021	235,451.39	16,882	17,348	218,104	6.47	33,710
	1,721,533.03	1,262,594	1,297,433	424,100		66,105

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PLUM SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
1978	1,145,253.71	905,644	930,633	214,620	10.89	19,708
1986	4,963.21	3,788	3,893	1,071	11.01	97
1989	9,580.86	7,130	7,327	2,254	11.17	202
1994	41,701.84	29,587	30,403	11,298	11.26	1,003
2011	106,685.39	51,188	52,600	54,085	11.38	4,753
2012	93,896.74	42,639	43,816	50,081	11.42	4,385
	1,402,081.75	1,039,976	1,068,672	333,410		30,148

ARSENAL SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	7,783,114.46	5,608,901	5,763,667	2,019,448	14.54	138,889
1990	26,166.39	17,804	18,295	7,871	14.80	532
1996	259,207.71	163,249	167,754	91,454	14.99	6,101
1999	102,464.79	61,325	63,017	39,448	15.09	2,614
2007	177,427.48	86,443	88,828	88,599	15.26	5,806
2009	135,829.45	61,123	62,810	73,020	15.28	4,779
2011	58,105.73	23,672	24,325	33,781	15.27	2,212
2012	94,981.11	36,359	37,362	57,619	15.32	3,761
2013	58,441.78	20,864	21,440	37,002	15.31	2,417
2014	20,965.47	6,887	7,077	13,888	15.33	906
2019	111,214.84	15,592	16,022	95,193	15.33	6,210
2021	89,488.14	2,828	2,906	86,582	15.30	5,659
	8,917,407.35	6,105,047	6,273,503	2,643,904		179,886

CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1971	100,584.52	80,801	83,031	17,554	11.40	1,540
1979	7,205,842.15	5,572,206	5,725,960	1,479,882	11.80	125,414
1981	24,406.12	18,659	19,174	5,232	11.88	440
1988	6,265.15	4,617	4,744	1,521	11.95	127
1991	21,864.90	15,673	16,105	5,759	12.05	478
1994	29,370.58	20,354	20,916	8,455	12.18	694
1999	28,644.53	18,562	19,074	9,570	12.22	783

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CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
2005	11,591.54	6,637	6,820	4,771	12.32	387
2006	25,851.02	14,384	14,781	11,070	12.36	896
2007	299,734.75	162,097	166,570	133,165	12.31	10,818
2009	80,493.48	40,448	41,564	38,929	12.38	3,145
2012	17,060.05	7,407	7,611	9,449	12.38	763
2013	49,964.19	20,345	20,906	29,058	12.38	2,347
2014	25,980.51	9,800	10,070	15,910	12.38	1,285
	7,927,653.49	5,991,990	6,157,327	1,770,326		149,117

FINDLAY SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2043

1988	1,116,779.71	703,348	722,755	394,024	19.69	20,011
1994	4,125.73	2,383	2,449	1,677	20.12	83
1996	28,836.01	16,102	16,546	12,290	20.16	610
1998	121,511.95	65,106	66,902	54,609	20.36	2,682
1999	34,002.00	17,824	18,316	15,686	20.42	768
2000	146,862.00	75,149	77,223	69,639	20.52	3,394
2002	52,323.92	25,408	26,109	26,215	20.66	1,269
2003	164,725.35	77,717	79,861	84,864	20.71	4,098
2004	230,726.27	105,788	108,707	122,019	20.67	5,903
2005	148,293.39	65,813	67,629	80,664	20.68	3,901
2006	326,024.44	139,473	143,321	182,703	20.73	8,813
2009	121,005.30	45,232	46,480	74,525	20.94	3,559
2010	12,084.50	4,280	4,398	7,686	20.97	367
2012	22,423.04	6,987	7,180	15,243	20.99	726
2019	97,992.10	10,387	10,674	87,318	21.08	4,142
2020	57,417.26	3,813	3,918	53,499	21.07	2,539
	2,685,132.97	1,364,810	1,402,469	1,282,664		62,865

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WILSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2067						
2012	638,406.46	121,297	124,644	513,762	40.50	12,685
2014	316,768.07	48,941	50,292	266,477	41.04	6,493
2021	97,321.64	1,168	1,200	96,121	41.34	2,325
	1,052,496.17	171,406	176,136	876,360		21,503

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1899	28,100.30	28,100	28,100
1900	5,813.46	5,813	5,813
1902	4,554.84	4,555	4,555
1903	2,908.81	2,909	2,909
1904	20,626.73	20,627	20,627
1906	1,350.58	1,351	1,351
1909	691.86	692	692
1913	8,339.74	8,340	8,340
1914	20,985.98	20,986	20,986
1915	41.03	41	41
1917	11,593.70	11,594	11,594
1918	39,696.92	39,697	39,697
1919	78,107.85	78,108	78,108
1920	2,771.37	2,771	2,771
1921	55,676.33	55,676	55,676
1922	195,107.42	195,107	195,107
1923	120,383.56	120,384	120,384
1924	535,123.27	535,123	535,123
1925	297,935.82	297,936	297,936
1926	98,509.49	98,509	98,509
1927	91,925.74	91,926	91,926
1928	96,311.19	96,311	96,311
1929	36,238.79	36,239	36,239
1930	8,903.03	8,903	8,903
1931	13,977.57	13,978	13,978
1932	4,946.77	4,947	4,947
1933	395.74	396	396
1934	908.85	909	909
1935	42.30	42	42
1936	151.34	151	151
1937	3,728.06	3,728	3,728

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1938	188.57	189	189			
1939	7,441.22	7,441	7,441			
1940	1,693.29	1,693	1,693			
1941	40,274.13	40,274	40,274			
1942	29,450.11	29,450	29,450			
1943	6,230.77	6,231	6,231			
1944	5,289.57	5,290	5,290			
1945	63,695.54	63,696	63,696			
1946	171.42	170	171			
1947	1,202.11	1,192	1,202			
1948	58,943.93	58,132	58,944			
1949	24,377.07	23,917	24,377			
1950	43,098.11	42,064	43,098			
1951	10,641.76	10,330	10,642			
1952	16,361.01	15,794	16,298	63	1.56	40
1953	122,445.29	117,521	121,272	1,173	1.81	648
1954	117,371.45	111,972	115,546	1,825	2.07	882
1955	273,048.00	258,970	267,236	5,812	2.32	2,505
1956	89,826.82	84,697	87,400	2,426	2.57	944
1957	105,291.70	98,670	101,819	3,472	2.83	1,227
1958	254,951.72	237,444	245,023	9,929	3.09	3,213
1959	162,591.50	150,488	155,291	7,300	3.35	2,179
1960	131,058.07	120,573	124,422	6,637	3.60	1,844
1961	186,442.27	170,449	175,889	10,553	3.86	2,734
1962	43,519.53	39,535	40,797	2,723	4.12	661
1963	70,436.09	63,581	65,610	4,826	4.38	1,102
1964	61,290.74	54,958	56,712	4,579	4.65	985
1965	40,471.56	36,047	37,198	3,274	4.92	665
1966	36,079.01	31,902	32,920	3,159	5.21	606
1967	56,208.52	49,339	50,914	5,295	5.50	963
1968	113,620.75	98,976	102,135	11,486	5.80	1,980
1969	42,629.98	36,832	38,008	4,622	6.12	755
1970	388,011.95	332,309	342,916	45,096	6.46	6,981
1971	97,630.32	82,856	85,501	12,130	6.81	1,781
1972	598,072.01	502,644	518,688	79,384	7.18	11,056
1973	151,793.17	126,292	130,323	21,470	7.56	2,840
1974	242,254.10	199,348	205,711	36,543	7.97	4,585
1975	145,495.31	118,336	122,113	23,382	8.40	2,784
1976	84,878.45	68,185	70,361	14,517	8.85	1,640
1977	186,857.77	148,158	152,887	33,971	9.32	3,645
1978	141,589.37	110,723	114,257	27,332	9.81	2,786

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1979	418,823.77	322,775	333,078	85,746	10.32	8,309
1980	79,355.43	60,222	62,144	17,211	10.85	1,586
1981	103,048.36	76,919	79,374	23,674	11.41	2,075
1982	477,672.95	350,507	361,695	115,978	11.98	9,681
1983	78,526.57	60,465	62,395	16,132	11.50	1,403
1984	67,706.56	51,288	52,925	14,782	12.00	1,232
1985	53,638.76	39,939	41,214	12,425	12.52	992
1986	144,623.59	105,763	109,139	35,485	13.04	2,721
1987	41,947.83	29,959	30,915	11,033	13.81	799
1988	186,562.08	130,631	134,801	51,762	14.34	3,610
1989	23,290.31	15,972	16,482	6,809	14.89	457
1990	678,713.15	455,417	469,953	208,760	15.45	13,512
1991	60,947.59	39,780	41,050	19,898	16.23	1,226
1992	976,326.46	622,115	641,972	334,354	16.80	19,902
1993	11,099.59	6,896	7,116	3,983	17.37	229
1994	323,150.05	194,601	200,812	122,338	18.16	6,737
1995	951,389.00	557,133	574,916	376,473	18.75	20,079
1996	441,240.68	249,786	257,759	183,482	19.55	9,385
1997	402,398.07	220,836	227,885	174,513	20.14	8,665
1998	478,538.17	254,152	262,264	216,274	20.75	10,423
1999	517,801.52	264,493	272,935	244,866	21.55	11,363
2000	54,310.47	26,742	27,596	26,715	22.17	1,205
2001	510,773.93	240,830	248,517	262,257	22.98	11,412
2002	505,441.26	228,662	235,961	269,481	23.60	11,419
2003	401,059.22	172,857	178,374	222,685	24.42	9,119
2004	337,949.99	138,965	143,401	194,549	25.06	7,763
2005	609,652.55	237,399	244,976	364,676	25.87	14,096
2006	3,347,931.66	1,230,030	1,269,291	2,078,641	26.69	77,881
2007	904,151.61	313,379	323,382	580,770	27.34	21,243
2008	649,828.33	210,544	217,264	432,564	28.17	15,355
2009	3,634,027.48	1,094,569	1,129,506	2,504,521	29.00	86,363
2010	80,241.19	22,419	23,135	57,107	29.65	1,926
2011	1,047,014.00	268,245	276,807	770,207	30.48	25,269
2012	1,177,422.45	274,104	282,853	894,569	31.31	28,571
2013	652,713.28	136,482	140,838	511,875	32.15	15,921
2014	340,610.07	63,353	65,375	275,235	32.82	8,386
2015	188,727.80	30,536	31,511	157,217	33.66	4,671
2016	553,879.00	76,158	78,589	475,290	34.50	13,777
2017	1,610,859.83	182,672	188,503	1,422,357	35.18	40,431
2018	1,009,954.39	89,482	92,338	917,616	36.02	25,475

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2019	276,333.12	17,630	18,193	258,140	36.71	7,032
2020	53,808.72	2,077	2,143	51,665	37.41	1,381
2021	85,576.41	1,121	1,157	84,420	37.67	2,241
	30,587,839.75	14,710,422	15,116,326	15,471,514		627,354
	71,091,070.87	41,610,230	42,712,363	28,378,707		1,497,803
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.9 2.11

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
1916	294.77	286	295			
1917	4,465.55	4,302	4,466			
1918	33,364.89	31,939	33,365			
1919	5,962.81	5,672	5,963			
1920	86,820.30	82,069	86,441	379	3.01	126
1921	38,618.43	36,280	38,213	405	3.33	122
1922	116,787.91	109,080	114,891	1,897	3.63	523
1923	30,925.51	28,716	30,246	680	3.93	173
1924	815,718.96	752,982	793,095	22,624	4.23	5,348
1925	398,537.89	365,714	385,196	13,342	4.53	2,945
1926	354,414.80	323,354	340,580	13,835	4.82	2,870
1927	315,101.84	285,769	300,992	14,110	5.12	2,756
1928	235,951.89	212,699	224,030	11,922	5.42	2,200
1929	89,174.88	79,901	84,157	5,018	5.72	877
1930	299,518.30	266,736	280,945	18,573	6.02	3,085
1931	7,946.83	7,032	7,407	540	6.33	85
1932	1,972.63	1,734	1,826	147	6.64	22
1933	33.86	30	32	2	6.96	
1934	1,947.42	1,690	1,780	167	7.28	23
1935	15,295.46	13,182	13,884	1,411	7.60	186
1936	7,504.52	6,423	6,765	740	7.93	93
1937	26,189.03	22,256	23,442	2,747	8.26	333
1938	11,212.57	9,461	9,965	1,248	8.59	145
1939	4,027.56	3,374	3,554	474	8.93	53
1940	4,767.10	3,963	4,174	593	9.28	64
1941	194,824.43	160,713	169,274	25,550	9.63	2,653
1942	228,499.83	187,039	197,003	31,497	9.98	3,156
1943	61,553.48	49,981	52,644	8,909	10.34	862
1944	12,294.09	9,902	10,429	1,865	10.70	174
1945	71,950.44	57,482	60,544	11,406	11.06	1,031
1946	26,408.02	20,915	22,029	4,379	11.44	383
1947	33,321.00	26,166	27,560	5,761	11.81	488
1948	205,623.26	160,049	168,575	37,048	12.19	3,039
1949	359,619.21	277,364	292,140	67,479	12.58	5,364
1950	821,063.77	627,441	660,866	160,198	12.97	12,351
1951	301,233.30	228,006	240,152	61,081	13.37	4,569
1952	263,030.43	197,178	207,682	55,348	13.77	4,019
1953	611,324.10	453,823	477,999	133,325	14.17	9,409
1954	262,007.92	192,552	202,810	59,198	14.58	4,060
1955	1,765,216.67	1,283,789	1,352,179	413,038	15.00	27,536
1956	970,315.22	698,278	735,476	234,839	15.42	15,230
1957	1,063,895.47	757,302	797,645	266,250	15.85	16,798

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
1958	638,408.41	449,440	473,382	165,026	16.28	10,137
1959	1,588,164.38	1,105,362	1,164,247	423,917	16.72	25,354
1960	402,709.07	276,991	291,747	110,962	17.17	6,463
1961	1,065,718.18	724,305	762,890	302,828	17.62	17,187
1962	147,586.06	99,097	104,376	43,210	18.07	2,391
1963	360,739.95	239,203	251,946	108,794	18.53	5,871
1964	771,608.62	505,056	531,961	239,648	19.00	12,613
1965	244,382.16	157,827	166,235	78,147	19.48	4,012
1966	855,764.73	545,199	574,243	281,522	19.96	14,104
1967	1,245,386.96	782,551	824,239	421,148	20.44	20,604
1968	1,477,726.26	915,378	964,142	513,584	20.93	24,538
1969	739,691.50	451,478	475,529	264,162	21.43	12,327
1970	2,505,212.17	1,505,858	1,586,078	919,134	21.94	41,893
1971	275,091.08	162,804	171,477	103,614	22.45	4,615
1972	7,761,448.41	4,519,957	4,760,743	3,000,705	22.97	130,636
1973	3,259,345.91	1,867,312	1,966,787	1,292,559	23.49	55,026
1974	1,452,573.80	818,191	861,777	590,797	24.02	24,596
1975	4,778,137.65	2,644,460	2,785,335	1,992,803	24.56	81,140
1976	1,652,057.03	898,124	945,969	706,088	25.10	28,131
1977	1,124,543.64	600,101	632,069	492,475	25.65	19,200
1978	4,775,896.99	2,500,851	2,634,076	2,141,821	26.20	81,749
1979	4,171,250.35	2,140,978	2,255,032	1,916,218	26.77	71,581
1980	1,358,184.16	683,289	719,689	638,495	27.33	23,362
1981	523,680.27	257,939	271,680	252,000	27.91	9,029
1982	17,071,628.41	8,228,525	8,666,873	8,404,755	28.49	295,007
1983	976,643.58	594,092	625,740	350,904	24.79	14,155
1984	2,265,441.82	1,350,656	1,422,608	842,834	25.40	33,182
1985	1,141,175.70	670,555	706,277	434,899	25.61	16,982
1986	6,198,607.84	3,564,819	3,754,723	2,443,885	26.23	93,171
1987	2,609,239.15	1,476,308	1,554,953	1,054,286	26.48	39,814
1988	5,124,245.33	2,832,683	2,983,585	2,140,660	27.10	78,991
1989	1,586,793.98	861,312	907,196	679,598	27.38	24,821
1990	4,399,405.75	2,342,244	2,467,019	1,932,387	27.67	69,837
1991	4,283,266.17	2,220,874	2,339,184	1,944,082	28.32	68,647
1992	8,579,512.06	4,353,244	4,585,149	3,994,363	28.64	139,468
1993	2,407,399.19	1,193,829	1,257,426	1,149,973	28.97	39,695
1994	809,983.09	392,032	412,916	397,067	29.32	13,543
1995	11,349,051.46	5,353,348	5,638,530	5,710,521	29.68	192,403
1996	13,482,595.77	6,153,457	6,481,262	7,001,334	30.37	230,535
1997	9,597,238.33	4,255,415	4,482,108	5,115,130	30.75	166,346
1998	3,078,138.56	1,330,987	1,401,891	1,676,248	30.85	54,335
1999	3,090,973.23	1,293,572	1,362,483	1,728,490	31.26	55,294

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
2000	6,933,905.86	2,802,685	2,951,989	3,981,917	31.69	125,652
2001	4,626,453.33	1,802,004	1,898,000	2,728,453	32.13	84,919
2002	5,202,006.38	1,958,035	2,062,343	3,139,663	32.31	97,173
2003	6,953,097.99	2,508,678	2,642,320	4,310,778	32.78	131,506
2004	10,287,894.88	3,564,756	3,754,657	6,533,238	33.01	197,917
2005	11,748,153.61	3,895,688	4,103,218	7,644,936	33.25	229,923
2006	43,044,859.22	13,610,784	14,335,854	28,709,005	33.52	856,474
2007	7,496,848.06	2,250,554	2,370,445	5,126,403	33.81	151,624
2008	15,007,135.93	4,274,032	4,501,717	10,505,419	33.90	309,894
2009	23,690,832.89	6,337,298	6,674,897	17,015,936	34.23	497,106
2010	16,747,522.14	4,198,604	4,422,271	12,325,251	34.37	358,605
2011	21,920,016.99	5,133,668	5,407,147	16,512,870	34.34	480,864
2012	38,784,645.18	8,400,754	8,848,276	29,936,369	34.36	871,256
2013	6,347,318.10	1,256,769	1,323,719	5,023,599	34.42	145,950
2014	10,335,960.60	1,852,204	1,950,874	8,385,087	34.34	244,178
2015	4,815,773.14	770,042	811,064	4,004,709	34.15	117,268
2016	5,993,692.84	837,319	881,924	5,111,769	33.87	150,923
2017	14,161,797.88	1,676,757	1,766,081	12,395,717	33.52	369,801
2018	13,616,213.57	1,309,880	1,379,660	12,236,554	32.87	372,271
2019	21,762,449.98	1,584,306	1,668,705	20,093,745	31.86	630,689
2020	17,859,516.26	846,541	891,637	16,967,879	30.15	562,782
2021	26,002,556.57	491,448	517,628	25,484,928	25.96	981,700
	484,724,034.91	152,725,133	160,860,709	323,863,326		10,454,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.0 2.16

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1933	8.19	8	8			
1934	67.19	65	67			
1937	6.80	6	6	1	2.65	
1941	218.51	197	207	12	4.46	3
1943	579.55	511	538	42	5.31	8
1945	10,046.37	8,676	9,138	908	6.14	148
1946	908.54	776	817	92	6.55	14
1947	8,897.84	7,522	7,923	975	6.96	140
1948	41,171.46	34,437	36,271	4,900	7.36	666
1949	59,519.78	49,256	51,880	7,640	7.76	985
1951	8,071.58	6,538	6,886	1,186	8.55	139
1952	34,806.91	27,884	29,369	5,438	8.95	608
1953	28,466.58	22,558	23,760	4,707	9.34	504
1954	121,850.26	95,477	100,563	21,287	9.74	2,186
1955	56,138.93	43,489	45,806	10,333	10.14	1,019
1956	245,179.30	187,807	197,811	47,368	10.53	4,498
1957	44,436.70	33,643	35,435	9,002	10.93	824
1958	80,465.99	60,189	63,395	17,071	11.34	1,505
1959	123,025.68	90,930	95,774	27,252	11.74	2,321
1960	200,755.46	146,551	154,358	46,397	12.15	3,819
1961	165,877.20	119,579	125,949	39,928	12.56	3,179
1962	46,181.95	32,871	34,622	11,560	12.97	891
1963	156,544.21	109,963	115,821	40,723	13.39	3,041
1964	125,336.36	86,872	91,500	33,836	13.81	2,450
1965	60,945.22	41,673	43,893	17,052	14.23	1,198
1966	233,025.28	157,110	165,479	67,546	14.66	4,608
1967	82,961.51	55,142	58,079	24,883	15.09	1,649
1968	116,542.97	76,323	80,389	36,154	15.53	2,328
1969	543,456.11	350,589	369,265	174,191	15.97	10,907
1970	1,297,010.38	823,744	867,624	429,386	16.42	26,150
1971	96,964.02	60,613	63,842	33,122	16.87	1,963
1972	484,593.37	298,078	313,956	170,637	17.32	9,852
1973	315,270.55	190,704	200,863	114,408	17.78	6,435
1974	310,630.88	184,651	194,487	116,144	18.25	6,364
1975	784,036.62	457,877	482,268	301,769	18.72	16,120
1976	627,946.81	360,165	379,351	248,596	19.19	12,954
1977	907,059.22	510,575	537,773	369,286	19.67	18,774
1978	544,270.84	300,557	316,568	227,703	20.15	11,300
1979	134,075.86	72,579	76,445	57,631	20.64	2,792
1980	267,920.89	142,057	149,624	118,297	21.14	5,596
1981	459,602.41	238,584	251,293	208,309	21.64	9,626
1982	188,133.24	95,572	100,663	87,470	22.14	3,951

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1983	416,481.93	275,794	290,485	125,997	19.64	6,415
1984	687,778.85	448,776	472,682	215,097	19.97	10,771
1985	809,582.68	520,076	547,780	261,803	20.32	12,884
1986	718,463.28	453,997	478,181	240,282	20.68	11,619
1987	100,900.32	62,659	65,997	34,903	21.06	1,657
1988	730,637.15	445,469	469,199	261,438	21.45	12,188
1989	578,787.72	346,115	364,552	214,236	21.85	9,805
1990	219,546.95	129,313	136,201	83,346	21.98	3,792
1991	502,081.77	289,400	304,816	197,266	22.41	8,803
1992	183,509.35	103,389	108,897	74,612	22.86	3,264
1993	47,347.21	26,178	27,572	19,775	23.05	858
1994	453,625.14	244,504	257,529	196,096	23.52	8,337
1995	794,879.50	419,219	441,551	353,328	23.75	14,877
1996	2,685,927.61	1,376,806	1,450,148	1,235,780	24.25	50,960
1997	64,381.04	32,178	33,892	30,489	24.52	1,243
1998	111,522.98	54,245	57,135	54,388	24.81	2,192
1999	571,560.56	270,062	284,448	287,113	25.12	11,430
2000	204,904.15	93,846	98,845	106,059	25.45	4,167
2001	1,491,785.63	663,546	698,893	792,893	25.59	30,984
2002	1,403,562.76	602,128	634,203	769,360	25.95	29,648
2003	439,136.31	181,978	191,672	247,464	26.14	9,467
2004	118,092.46	47,119	49,629	68,463	26.36	2,597
2005	791,738.98	303,078	319,223	472,516	26.60	17,764
2006	1,692,424.03	621,797	654,920	1,037,504	26.69	38,872
2007	141,661.73	49,709	52,357	89,305	26.82	3,330
2008	1,380,797.02	460,358	484,881	895,916	26.99	33,194
2009	2,537,648.01	799,359	841,941	1,695,707	27.18	62,388
2010	180,613.31	53,787	56,652	123,961	27.11	4,573
2011	487,753.15	135,693	142,921	344,832	27.24	12,659
2012	429,329.77	111,368	117,301	312,029	27.13	11,501
2013	320,257.51	76,477	80,551	239,707	27.09	8,849
2014	220,565.20	48,127	50,691	169,874	26.87	6,322
2015	255,440.22	50,143	52,814	202,626	26.61	7,615
2016	1,423,398.65	245,821	258,916	1,164,483	26.35	44,193
2017	874,072.46	129,800	136,714	737,358	25.80	28,580
2018	321,888.72	39,431	41,532	280,357	25.07	11,183

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
2019	1,430,592.69	134,762	141,941	1,288,652	24.03	53,627
2020	1,486,748.75	93,665	98,654	1,388,095	22.31	62,219
2021	3,055,200.03	80,963	85,276	2,969,924	18.37	161,673
	39,377,633.10	16,103,533	16,961,358	22,416,275		998,015
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.5 2.53

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.3 STATION EQUIPMENT - PORTABLE SUBSTATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
2010	473,644.39	141,051	148,565	325,079	27.11	11,991
2011	3,843,562.05	1,069,279	1,126,239	2,717,323	27.24	99,755
2013	83,022.68	19,826	20,882	62,141	27.09	2,294
2015	12,783.07	2,509	2,643	10,140	26.61	381
2021	1,532,765.88	40,618	42,781	1,489,985	18.37	81,110
	5,945,778.07	1,273,283	1,341,110	4,604,668		195,531
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.5 3.29

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1912	478.86	459	479			
1914	7,157.60	6,785	7,158			
1915	8.28	8	8			
1916	5,848.94	5,480	5,849			
1917	14,895.85	13,879	14,878	18	3.96	5
1918	3,158.33	2,926	3,137	21	4.26	5
1919	66.19	61	65	1	4.56	
1920	49,852.21	45,684	48,973	879	4.85	181
1921	1,068.84	974	1,044	25	5.15	5
1922	9,881.15	8,954	9,599	282	5.44	52
1923	1,660.87	1,496	1,604	57	5.74	10
1924	28,111.67	25,179	26,992	1,120	6.05	185
1925	109,775.81	97,758	104,797	4,979	6.35	784
1926	48,413.49	42,854	45,940	2,473	6.66	371
1927	184,878.80	162,662	174,375	10,504	6.97	1,507
1928	125,577.61	109,815	117,722	7,856	7.28	1,079
1929	100,629.05	87,444	93,740	6,889	7.60	906
1930	139,082.41	120,091	128,738	10,344	7.92	1,306
1931	137,489.64	117,933	126,425	11,065	8.25	1,341
1932	53,100.99	45,246	48,504	4,597	8.58	536
1933	44,716.89	37,847	40,572	4,145	8.91	465
1934	61,839.95	51,978	55,721	6,119	9.25	662
1935	7,417.94	6,191	6,637	781	9.59	81
1936	62,925.82	52,142	55,897	7,029	9.94	707
1937	90,055.79	74,079	79,413	10,643	10.29	1,034
1938	31,119.91	25,411	27,241	3,879	10.64	365
1939	50,122.50	40,616	43,541	6,582	11.00	598
1940	34,328.71	27,605	29,593	4,736	11.36	417
1941	104,242.40	83,160	89,148	15,094	11.73	1,287
1942	94,413.89	74,717	80,097	14,317	12.10	1,183
1943	14,126.59	11,087	11,885	2,242	12.48	180
1944	6,221.63	4,842	5,191	1,031	12.86	80
1945	11,507.74	8,879	9,518	1,990	13.25	150
1946	20.54	16	17	4	13.64	
1947	9,538.24	7,231	7,752	1,786	14.03	127
1948	259,305.69	194,793	208,819	50,487	14.43	3,499
1949	313,099.09	232,990	249,767	63,332	14.84	4,268
1950	382,332.74	281,806	302,098	80,235	15.25	5,261
1951	539,967.41	394,176	422,559	117,408	15.66	7,497
1952	644,506.91	465,824	499,366	145,141	16.08	9,026
1953	833,613.03	596,317	639,255	194,358	16.51	11,772
1954	1,089,110.37	771,014	826,531	262,579	16.94	15,501

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1955	878,895.21	615,684	660,017	218,878	17.37	12,601
1956	919,964.96	637,315	683,205	236,760	17.82	13,286
1957	1,190,120.90	815,435	874,151	315,970	18.26	17,304
1958	1,186,802.61	803,952	861,841	324,962	18.71	17,368
1959	1,549,461.48	1,037,333	1,112,027	437,434	19.17	22,819
1960	1,419,530.24	939,090	1,006,710	412,820	19.63	21,030
1961	968,170.26	632,651	678,205	289,965	20.10	14,426
1962	1,129,778.29	728,899	781,384	348,394	20.58	16,929
1963	996,783.76	634,852	680,565	316,219	21.06	15,015
1964	1,084,291.10	681,607	730,686	353,605	21.54	16,416
1965	1,302,061.90	807,278	865,406	436,656	22.04	19,812
1966	1,288,557.88	788,018	844,760	443,798	22.53	19,698
1967	2,196,343.32	1,323,868	1,419,194	777,149	23.04	33,730
1968	1,436,362.50	853,156	914,588	521,774	23.55	22,156
1969	1,298,122.60	759,622	814,319	483,804	24.06	20,108
1970	3,366,645.56	1,939,895	2,079,578	1,287,068	24.58	52,362
1971	1,762,667.76	999,556	1,071,529	691,139	25.11	27,524
1972	2,601,575.86	1,451,055	1,555,539	1,046,037	25.65	40,781
1973	3,197,467.54	1,753,651	1,879,923	1,317,545	26.19	50,307
1974	5,096,905.15	2,747,945	2,945,812	2,151,093	26.73	80,475
1975	5,242,950.31	2,776,981	2,976,939	2,266,011	27.28	83,065
1976	5,751,159.53	2,990,603	3,205,943	2,545,217	27.84	91,423
1977	5,274,240.98	2,690,760	2,884,509	2,389,732	28.41	84,116
1978	4,159,881.46	2,082,104	2,232,027	1,927,854	28.97	66,547
1979	5,065,581.73	2,484,769	2,663,686	2,401,896	29.55	81,282
1980	6,305,473.93	3,029,906	3,248,076	3,057,398	30.13	101,474
1981	4,843,447.21	2,278,067	2,442,100	2,401,347	30.72	78,169
1982	6,368,848.54	2,930,753	3,141,783	3,227,066	31.31	103,068
1983	6,837,799.02	4,001,480	4,289,608	2,548,191	27.29	93,375
1984	6,301,143.18	3,638,910	3,900,931	2,400,212	27.44	87,471
1985	8,293,102.84	4,692,238	5,030,104	3,262,999	28.01	116,494
1986	8,009,286.00	4,464,376	4,785,835	3,223,451	28.19	114,347
1987	7,541,424.58	4,110,831	4,406,833	3,134,592	28.79	108,878
1988	8,770,780.14	4,701,138	5,039,645	3,731,135	29.00	128,660
1989	8,575,923.48	4,486,923	4,810,006	3,765,917	29.61	127,184
1990	9,051,628.98	4,647,106	4,981,723	4,069,906	29.85	136,345
1991	10,284,268.93	5,144,191	5,514,601	4,769,668	30.48	156,485
1992	11,445,815.02	5,605,016	6,008,607	5,437,208	30.74	176,877
1993	8,568,559.06	4,078,634	4,372,318	4,196,241	31.38	133,723
1994	9,620,287.63	4,471,510	4,793,483	4,826,805	31.67	152,409
1995	9,237,698.24	4,186,525	4,487,977	4,749,721	31.98	148,522
1996	9,371,300.19	4,134,618	4,432,333	4,938,967	32.30	152,909

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1997	14,262,477.49	6,115,750	6,556,117	7,706,360	32.64	236,102
1998	2,050,538.10	853,024	914,446	1,136,092	32.99	34,437
1999	362,449.69	145,995	156,507	205,943	33.36	6,173
2000	1,394,097.36	542,583	581,652	812,445	33.75	24,072
2001	2,716,562.92	1,019,254	1,092,646	1,623,917	34.14	47,566
2002	2,714,772.96	979,490	1,050,019	1,664,754	34.55	48,184
2003	5,524,919.15	1,921,567	2,059,930	3,464,989	34.69	99,884
2004	7,372,702.98	2,451,424	2,627,940	4,744,763	35.13	135,063
2005	7,495,193.65	2,386,470	2,558,309	4,936,885	35.32	139,776
2006	10,910,193.77	3,314,517	3,553,180	7,357,014	35.52	207,123
2007	5,546,322.85	1,600,669	1,715,926	3,830,397	35.75	107,144
2008	7,094,562.75	1,934,687	2,073,995	5,020,568	36.00	139,460
2009	8,156,423.81	2,100,279	2,251,510	5,904,914	36.04	163,843
2010	12,314,566.88	2,960,422	3,173,588	9,140,979	36.34	251,540
2011	21,671,234.30	4,869,526	5,220,158	16,451,076	36.23	454,073
2012	19,251,943.16	3,987,077	4,274,168	14,977,775	36.37	411,817
2013	24,691,582.86	4,681,524	5,018,619	19,672,964	36.34	541,358
2014	14,841,146.10	2,549,709	2,733,302	12,107,844	36.17	334,748
2015	13,658,176.90	2,086,969	2,237,242	11,420,935	36.05	316,808
2016	14,567,707.36	1,946,246	2,086,386	12,481,321	35.65	350,107
2017	25,306,262.37	2,869,730	3,076,366	22,229,896	35.18	631,890
2018	52,822,777.01	4,859,695	5,209,619	47,613,158	34.52	1,379,292
2019	49,324,981.84	3,428,086	3,674,927	45,650,055	33.47	1,363,910
2020	61,901,257.31	2,804,127	3,006,039	58,895,218	31.61	1,863,183
2021	5,937,668.96	106,878	114,574	5,823,095	27.28	213,457
	597,387,302.76	171,432,408	183,776,316	413,610,987		12,630,413

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 2.11

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1935	12,349.53	10,816	10,974	1,376	6.21	222
1936	14,673.87	12,731	12,917	1,757	6.62	265
1937	15,699.37	13,492	13,689	2,010	7.03	286
1938	6,703.72	5,706	5,789	915	7.44	123
1940	12,356.30	10,320	10,471	1,885	8.24	229
1941	55,738.99	46,107	46,781	8,958	8.64	1,037
1942	46,311.33	37,938	38,493	7,818	9.04	865
1943	21,074.52	17,100	17,350	3,725	9.43	395
1944	8,679.14	6,973	7,075	1,604	9.83	163
1945	34,892.49	27,753	28,159	6,733	10.23	658
1946	48,532.16	38,224	38,783	9,749	10.62	918
1947	92,059.15	71,769	72,818	19,241	11.02	1,746
1948	164,416.35	126,864	128,719	35,697	11.42	3,126
1949	340,691.00	260,152	263,956	76,735	11.82	6,492
1950	407,009.07	307,536	312,033	94,976	12.22	7,772
1951	418,084.62	312,560	317,130	100,955	12.62	8,000
1952	596,327.42	441,044	447,493	148,834	13.02	11,431
1953	739,885.63	541,152	549,065	190,821	13.43	14,209
1954	647,400.83	468,200	475,046	172,355	13.84	12,453
1955	697,412.17	498,650	505,942	191,470	14.25	13,436
1956	852,061.54	602,067	610,871	241,191	14.67	16,441
1957	903,897.90	631,102	640,330	263,568	15.09	17,466
1958	856,619.22	590,896	599,536	257,083	15.51	16,575
1959	1,165,014.70	793,841	805,449	359,566	15.93	22,572
1960	1,177,092.13	791,948	803,528	373,564	16.36	22,834
1961	729,799.53	484,587	491,673	238,127	16.80	14,174
1962	966,877.86	633,692	642,958	323,920	17.23	18,800
1963	846,216.39	547,164	555,165	291,051	17.67	16,471
1964	993,132.13	633,221	642,480	350,652	18.12	19,352
1965	1,184,347.76	744,481	755,367	428,981	18.57	23,101
1966	1,110,349.94	687,973	698,033	412,317	19.02	21,678
1967	1,022,252.53	623,983	633,107	389,146	19.48	19,977
1968	1,202,251.09	722,793	733,362	468,889	19.94	23,515
1969	1,289,736.87	763,524	774,689	515,048	20.40	25,247
1970	3,666,496.40	2,136,101	2,167,336	1,499,160	20.87	71,833
1971	1,615,475.15	925,667	939,203	676,272	21.35	31,676
1972	2,528,101.75	1,424,333	1,445,161	1,082,941	21.83	49,608
1973	3,173,421.66	1,757,441	1,783,139	1,390,283	22.31	62,317
1974	5,522,956.99	3,004,489	3,048,423	2,474,534	22.80	108,532
1975	6,017,712.75	3,214,662	3,261,669	2,756,044	23.29	118,336
1976	5,733,573.55	3,005,539	3,049,488	2,684,086	23.79	112,824
1977	5,461,659.06	2,807,293	2,848,343	2,613,316	24.30	107,544

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1978	4,352,085.33	2,193,451	2,225,525	2,126,560	24.80	85,748
1979	4,442,078.81	2,192,610	2,224,672	2,217,407	25.32	87,575
1980	5,976,297.96	2,888,942	2,931,186	3,045,112	25.83	117,891
1981	4,047,440.07	1,914,439	1,942,433	2,105,007	26.35	79,886
1982	4,377,641.92	2,024,222	2,053,821	2,323,821	26.88	86,452
1983	4,396,061.43	2,741,824	2,781,917	1,614,144	23.23	69,485
1984	3,894,325.42	2,395,010	2,430,031	1,464,294	23.48	62,363
1985	4,473,775.87	2,694,108	2,733,503	1,740,273	24.11	72,181
1986	4,562,728.54	2,704,785	2,744,336	1,818,393	24.38	74,585
1987	3,764,690.91	2,194,815	2,226,909	1,537,782	24.67	62,334
1988	3,525,401.98	2,019,350	2,048,878	1,476,524	24.98	59,108
1989	4,715,529.38	2,651,071	2,689,837	2,025,692	25.31	80,035
1990	5,073,859.29	2,796,711	2,837,606	2,236,253	25.65	87,183
1991	6,328,865.86	3,416,322	3,466,278	2,862,588	26.00	110,100
1992	7,047,767.49	3,721,221	3,775,635	3,272,132	26.37	124,085
1993	4,750,592.93	2,450,356	2,486,187	2,264,406	26.75	84,651
1994	4,249,252.02	2,138,224	2,169,490	2,079,762	27.15	76,603
1995	3,186,779.99	1,570,764	1,593,733	1,593,047	27.26	58,439
1996	6,986,029.80	3,349,103	3,398,076	3,587,954	27.69	129,576
1997	6,120,836.21	2,864,551	2,906,438	3,214,398	27.85	115,418
1998	2,259,112.05	1,024,733	1,039,717	1,219,395	28.31	43,073
1999	7,921,248.55	3,493,271	3,544,352	4,376,897	28.52	153,468
2000	4,976,721.48	2,129,041	2,160,173	2,816,548	28.75	97,967
2001	20,002,921.57	8,283,210	8,404,332	11,598,590	29.00	399,951
2002	12,777,228.78	5,108,336	5,183,033	7,594,196	29.28	259,365
2003	3,861,635.92	1,485,958	1,507,687	2,353,949	29.58	79,579
2004	9,355,063.24	3,470,728	3,521,479	5,833,584	29.67	196,616
2005	16,610,506.25	5,919,984	6,006,550	10,603,956	29.80	355,837
2006	9,780,039.59	3,334,994	3,383,760	6,396,280	29.95	213,565
2007	3,863,180.86	1,254,761	1,273,109	2,590,072	30.14	85,935
2008	10,537,076.68	3,258,064	3,305,706	7,231,371	30.17	239,687
2009	15,224,673.75	4,453,217	4,518,335	10,706,339	30.24	354,046
2010	54,623,745.32	15,076,154	15,296,607	39,327,138	30.17	1,303,518
2011	1,702,010.24	439,629	446,058	1,255,952	30.15	41,657
2012	24,184,973.09	5,814,068	5,899,085	18,285,888	30.02	609,124
2013	10,199,079.89	2,253,997	2,286,956	7,912,124	29.96	264,090
2014	13,024,139.88	2,628,271	2,666,703	10,357,437	29.67	349,088
2015	13,579,113.90	2,463,251	2,499,270	11,079,844	29.34	377,636
2016	12,982,522.67	2,070,712	2,100,991	10,881,532	28.98	375,484
2017	30,217,804.78	4,145,883	4,206,507	26,011,298	28.29	919,452
2018	45,903,348.86	5,187,078	5,262,927	40,640,422	27.46	1,479,986

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
2019	46,303,621.52	4,019,154	4,077,925	42,225,697	26.32	1,604,320
2020	50,109,745.53	2,901,354	2,943,780	47,165,966	24.41	1,932,239
2021	34,615,169.47	837,687	849,937	33,765,233	20.12	1,678,192
	603,286,069.64	172,757,298	175,283,463	428,002,607		16,162,272
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.68

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1917	4,247.02	4,130	4,121	126	2.07	61
1918	164.40	159	159	5	2.31	2
1919	11,573.47	11,183	11,160	413	2.53	163
1920	12,845.20	12,371	12,345	500	2.77	181
1921	29,948.18	28,742	28,682	1,266	3.02	419
1922	178,942.56	171,164	170,806	8,137	3.26	2,496
1923	308,864.23	294,409	293,793	15,071	3.51	4,294
1924	327,553.34	311,087	310,436	17,117	3.77	4,540
1925	347,224.16	328,613	327,926	19,298	4.02	4,800
1926	366,512.53	345,596	344,873	21,640	4.28	5,056
1927	652,535.99	613,038	611,756	40,780	4.54	8,982
1928	300,511.42	281,279	280,691	19,820	4.80	4,129
1929	448,500.55	418,182	417,307	31,194	5.07	6,153
1930	260,683.76	242,123	241,617	19,067	5.34	3,571
1931	256,596.64	237,403	236,907	19,690	5.61	3,510
1932	70,968.42	65,395	65,258	5,710	5.89	969
1933	70,910.29	65,077	64,941	5,969	6.17	967
1934	54,349.89	49,669	49,565	4,785	6.46	741
1935	82,790.16	75,339	75,181	7,609	6.75	1,127
1936	22,529.39	20,412	20,369	2,160	7.05	306
1937	63,076.51	56,887	56,768	6,309	7.36	857
1938	10,865.85	9,753	9,733	1,133	7.68	148
1939	59,516.19	53,160	53,049	6,467	8.01	807
1940	19,220.01	17,080	17,044	2,176	8.35	261
1941	187,561.77	165,780	165,433	22,129	8.71	2,541
1942	59,703.80	52,475	52,365	7,339	9.08	808
1943	54,579.83	47,688	47,588	6,992	9.47	738
1944	6,934.53	6,021	6,008	927	9.88	94
1945	74,832.13	64,555	64,420	10,412	10.30	1,011
1946	8,268.73	7,084	7,069	1,200	10.75	112
1947	31,578.61	26,859	26,803	4,776	11.21	426
1948	93,634.42	79,027	78,862	14,772	11.70	1,263
1949	154,326.22	129,202	128,932	25,394	12.21	2,080
1950	225,915.28	187,539	187,147	38,768	12.74	3,043
1951	96,381.31	79,303	79,137	17,244	13.29	1,298
1952	158,686.64	129,361	129,090	29,597	13.86	2,135
1953	353,906.20	285,673	285,076	68,830	14.46	4,760
1954	472,154.72	377,285	376,496	95,659	15.07	6,348
1955	387,252.65	306,189	305,549	81,704	15.70	5,204
1956	302,991.67	236,979	236,483	66,509	16.34	4,070
1957	184,907.09	142,994	142,695	42,212	17.00	2,483
1958	467,248.34	357,165	356,418	110,830	17.67	6,272

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1959	236,578.16	178,695	178,321	58,257	18.35	3,175
1960	301,206.88	224,782	224,312	76,895	19.03	4,041
1961	673,971.30	496,670	495,631	178,340	19.73	9,039
1962	581,427.70	422,971	422,086	159,342	20.44	7,796
1963	112,652.57	80,885	80,716	31,937	21.15	1,510
1964	209,274.77	148,223	147,913	61,362	21.88	2,804
1965	893,685.53	624,266	622,961	270,725	22.61	11,974
1966	286,656.96	197,372	196,959	89,698	23.36	3,840
1967	978,168.72	663,717	662,329	315,840	24.11	13,100
1968	270,131.75	180,521	180,143	89,989	24.88	3,617
1969	1,213,415.32	798,427	796,757	416,658	25.65	16,244
1970	1,438,459.10	931,359	929,411	509,048	26.44	19,253
1971	3,186,722.95	2,029,719	2,025,474	1,161,249	27.23	42,646
1972	1,514,442.30	948,238	946,255	568,187	28.04	20,263
1973	2,285,584.80	1,406,389	1,403,448	882,137	28.85	30,577
1974	3,026,519.55	1,828,835	1,825,011	1,201,509	29.68	40,482
1975	1,791,047.32	1,062,449	1,060,227	730,820	30.51	23,953
1976	1,445,387.96	841,216	839,457	605,931	31.35	19,328
1977	1,005,027.52	573,398	572,199	432,829	32.21	13,438
1978	2,329,854.15	1,302,552	1,299,828	1,030,026	33.07	31,147
1979	1,786,273.77	977,931	975,886	810,388	33.94	23,877
1980	2,873,310.33	1,539,721	1,536,501	1,336,809	34.81	38,403
1981	933,993.99	489,413	488,390	445,604	35.70	12,482
1982	3,303,248.58	1,691,693	1,688,155	1,615,094	36.59	44,140
1983	2,990,183.21	1,577,023	1,573,725	1,416,458	34.50	41,057
1984	3,263,774.23	1,676,927	1,673,420	1,590,354	35.49	44,811
1985	2,014,024.77	1,014,464	1,012,343	1,001,682	35.96	27,855
1986	4,975,416.88	2,437,457	2,432,360	2,543,057	36.96	68,806
1987	1,250,621.26	595,421	594,176	656,445	37.96	17,293
1988	1,632,007.11	754,477	752,899	879,108	38.96	22,564
1989	3,304,155.88	1,492,818	1,489,696	1,814,460	39.44	46,006
1990	2,622,555.99	1,148,155	1,145,754	1,476,802	40.45	36,509
1991	1,286,736.83	545,576	544,435	742,302	41.44	17,913
1992	1,787,633.24	732,930	731,397	1,056,236	42.45	24,882
1993	4,183,967.52	1,657,688	1,654,221	2,529,747	43.44	58,235
1994	1,058,972.54	407,704	406,851	652,122	43.93	14,845
1995	2,029,970.95	753,119	751,544	1,278,427	44.93	28,454
1996	969,225.84	346,014	345,290	623,936	45.93	13,584
1997	832,951.01	285,702	285,105	547,846	46.93	11,674
1998	537,954.16	176,987	176,617	361,337	47.93	7,539
1999	1,670,315.68	526,149	525,049	1,145,267	48.93	23,406
2000	695,247.19	209,269	208,831	486,416	49.93	9,742

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2001	270,313.39	78,121	77,958	192,355	50.43	3,814
2002	2,330,694.59	640,941	639,601	1,691,094	51.42	32,888
2003	2,972,955.84	775,347	773,726	2,199,230	52.43	41,946
2004	510,956.96	126,104	125,840	385,117	53.42	7,209
2005	2,115,056.29	491,962	490,933	1,624,123	54.43	29,839
2006	3,640,373.43	795,786	794,122	2,846,251	55.42	51,358
2007	2,929,505.59	598,791	597,539	2,331,967	56.43	41,325
2008	2,216,090.92	421,944	421,062	1,795,029	57.42	31,261
2009	5,667,872.93	998,679	996,590	4,671,283	58.43	79,947
2010	3,101,970.68	503,140	502,088	2,599,883	59.42	43,754
2011	116,451.36	17,235	17,199	99,252	60.43	1,642
2012	4,063,888.98	544,561	543,422	3,520,467	61.42	57,318
2013	897,168.81	107,481	107,256	789,913	62.43	12,653
2014	13,000,494.65	1,384,553	1,381,658	11,618,837	62.92	184,660
2015	9,184,107.92	847,693	845,920	8,338,188	63.92	130,447
2016	3,578,240.33	279,461	278,877	3,299,363	64.92	50,822
2017	6,326,126.08	404,239	403,394	5,922,732	65.92	89,847
2018	938,306.15	46,634	46,536	891,770	66.92	13,326
2019	853,324.59	30,293	30,230	823,095	67.92	12,119
2020	2,024,004.46	43,111	43,021	1,980,983	68.92	28,743
2021	53,239,816.18	378,003	377,212	52,862,604	69.92	756,044
	197,042,270.50	51,884,831	51,776,325	145,265,946		2,752,492
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.8 1.40

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
1944	1,744.62	1,595	1,446	299	3.86	77
1945	114.73	104	94	21	4.09	5
1948	506.93	453	411	96	4.80	20
1949	141.99	126	114	28	5.05	6
1951	503.33	441	400	103	5.56	19
1952	174.49	152	138	36	5.83	6
1953	13,238.94	11,441	10,370	2,869	6.11	470
1954	5,258.14	4,511	4,089	1,169	6.39	183
1955	4,878.54	4,155	3,766	1,113	6.67	167
1956	5.08	4	4	1	6.96	
1957	12,507.35	10,492	9,510	2,997	7.25	413
1958	6,878.27	5,724	5,188	1,690	7.55	224
1959	1,404.22	1,159	1,051	353	7.85	45
1960	1,949.15	1,596	1,447	502	8.16	62
1962	880.56	708	642	239	8.80	27
1963	6,042.06	4,818	4,367	1,675	9.12	184
1964	8,206.81	6,482	5,875	2,332	9.46	247
1965	116,308.30	90,979	82,462	33,846	9.80	3,454
1966	276,891.88	214,436	194,362	82,530	10.15	8,131
1967	399,430.53	306,052	277,402	122,029	10.52	11,600
1968	369,796.06	280,305	254,065	115,731	10.89	10,627
1969	720,133.44	539,783	489,253	230,880	11.27	20,486
1970	1,523,368.84	1,128,649	1,022,994	500,375	11.66	42,914
1971	2,521,416.36	1,845,677	1,672,899	848,517	12.06	70,358
1972	1,781,711.92	1,287,982	1,167,411	614,301	12.47	49,262
1973	1,570,657.50	1,120,758	1,015,841	554,816	12.89	43,042
1974	1,990,692.76	1,401,010	1,269,858	720,835	13.33	54,076
1975	2,950,182.37	2,047,427	1,855,763	1,094,419	13.77	79,479
1976	3,038,946.22	2,077,971	1,883,448	1,155,498	14.23	81,202
1977	2,889,607.00	1,945,659	1,763,522	1,126,085	14.70	76,604
1978	2,810,191.61	1,862,230	1,687,903	1,122,289	15.18	73,932
1979	3,569,746.44	2,325,904	2,108,171	1,461,575	15.68	93,213
1980	3,374,719.41	2,161,305	1,958,981	1,415,738	16.18	87,499
1981	1,540,534.03	968,826	878,132	662,402	16.70	39,665
1982	3,225,308.94	1,991,080	1,804,691	1,420,618	17.22	82,498
1983	2,183,696.95	1,555,229	1,409,641	774,056	15.56	49,747
1984	4,839,194.05	3,393,243	3,075,594	1,763,600	15.98	110,363
1985	3,811,227.09	2,628,984	2,382,879	1,428,348	16.41	87,041
1986	3,252,419.60	2,193,757	1,988,395	1,264,025	17.13	73,790
1987	2,609,585.32	1,728,589	1,566,772	1,042,813	17.58	59,318
1988	2,999,329.37	1,949,264	1,766,789	1,232,540	18.05	68,285
1989	3,551,354.27	2,273,577	2,060,743	1,490,611	18.26	81,633

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
1990	4,578,672.33	2,869,912	2,601,253	1,977,419	18.75	105,462
1991	5,060,986.62	3,102,385	2,811,964	2,249,023	19.25	116,832
1992	4,407,683.38	2,639,321	2,392,249	2,015,434	19.76	101,996
1993	4,430,062.17	2,588,042	2,345,770	2,084,292	20.28	102,776
1994	3,765,340.46	2,143,232	1,942,600	1,822,740	20.81	87,590
1995	2,824,643.26	1,564,287	1,417,851	1,406,792	21.35	65,892
1996	3,942,152.94	2,131,128	1,931,629	2,010,524	21.67	92,779
1997	3,330,089.57	1,745,966	1,582,522	1,747,568	22.23	78,613
1998	519,527.39	263,712	239,025	280,502	22.80	12,303
1999	7,569,955.90	3,730,474	3,381,256	4,188,700	23.16	180,859
2000	9,481,525.43	4,505,621	4,083,840	5,397,685	23.75	227,271
2001	5,183,659.48	2,380,336	2,157,508	3,026,151	24.14	125,358
2002	4,116,633.16	1,814,200	1,644,369	2,472,264	24.75	99,889
2003	6,307,908.34	2,672,030	2,421,896	3,886,012	25.17	154,391
2004	11,110,427.78	4,510,834	4,088,565	7,021,863	25.60	274,292
2005	13,393,450.00	5,193,980	4,707,761	8,685,689	26.05	333,424
2006	13,266,716.14	4,894,092	4,435,946	8,830,770	26.52	332,985
2007	8,320,673.00	2,907,243	2,635,090	5,685,583	27.00	210,577
2008	8,526,439.77	2,820,546	2,556,509	5,969,931	27.31	218,599
2009	18,394,519.73	5,702,301	5,168,496	13,226,024	27.82	475,414
2010	21,935,750.71	6,356,981	5,761,890	16,173,861	28.18	573,948
2011	15,390,301.76	4,152,303	3,763,597	11,626,705	28.41	409,247
2012	17,850,435.68	4,426,908	4,012,496	13,837,940	28.81	480,317
2013	20,465,216.01	4,627,185	4,194,024	16,271,192	29.09	559,340
2014	20,741,534.48	4,231,273	3,835,175	16,906,359	29.26	577,798
2015	28,453,374.86	5,141,525	4,660,216	23,793,159	29.47	807,369
2016	18,366,905.29	2,879,931	2,610,334	15,756,571	29.59	532,496
2017	26,252,241.02	3,460,045	3,136,143	23,116,098	29.63	780,159
2018	27,544,977.17	2,930,786	2,656,429	24,888,548	29.39	846,837
2019	26,961,663.67	2,143,452	1,942,799	25,018,865	28.95	864,209
2020	13,603,213.51	691,043	626,353	12,976,861	28.00	463,459
2021	10,192,832.77	199,780	181,078	10,011,755	25.07	399,352
	444,270,399.25	140,793,491	127,613,516	316,656,883		12,152,207

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 2.74

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
1949	8,729.90	8,278	7,002	1,728	2.02	855
1950	32,876.41	30,862	26,106	6,770	2.39	2,833
1951	102,960.24	95,647	80,909	22,051	2.77	7,961
1952	191,136.62	175,748	148,667	42,470	3.14	13,525
1953	2,559.82	2,329	1,970	590	3.52	168
1955	196,495.93	174,982	148,019	48,477	4.27	11,353
1956	30,388.90	26,766	22,642	7,747	4.65	1,666
1957	498,423.62	434,142	367,245	131,179	5.03	26,079
1958	234,522.61	201,931	170,815	63,708	5.42	11,754
1959	167,291.46	142,412	120,468	46,823	5.80	8,073
1960	193,455.37	162,750	137,672	55,783	6.19	9,012
1961	292,475.86	243,129	205,665	86,811	6.58	13,193
1962	489,905.09	402,349	340,351	149,554	6.97	21,457
1963	354,561.22	287,648	243,324	111,237	7.36	15,114
1964	219,005.12	175,430	148,398	70,607	7.76	9,099
1965	134,263.15	106,206	89,841	44,422	8.15	5,451
1966	157,560.15	123,018	104,062	53,498	8.55	6,257
1967	124,572.53	95,984	81,194	43,379	8.95	4,847
1968	49,869.30	37,901	32,061	17,808	9.36	1,903
1969	243,854.77	182,828	154,656	89,199	9.76	9,139
1970	1,252,318.43	925,751	783,101	469,217	10.17	46,137
1971	80,479.38	58,647	49,610	30,869	10.58	2,918
1972	978,147.26	702,515	594,264	383,883	10.99	34,930
1973	582,837.02	412,322	348,787	234,050	11.41	20,513
1974	561,727.17	391,338	331,036	230,691	11.83	19,501
1975	570,282.11	391,156	330,882	239,400	12.25	19,543
1976	956,306.09	645,631	546,145	410,161	12.67	32,373
1977	1,734,020.20	1,151,563	974,118	759,902	13.10	58,008
1978	1,737,754.07	1,134,892	960,016	777,738	13.53	57,482
1979	1,469,149.40	943,267	797,918	671,231	13.96	48,082
1980	1,045,211.14	659,288	557,698	487,513	14.40	33,855
1981	1,544,964.07	957,090	809,611	735,353	14.84	49,552
1982	1,045,278.69	635,749	537,786	507,493	15.28	33,213
1983	2,051,407.85	1,508,605	1,276,143	775,265	13.85	55,976
1984	2,511,092.42	1,817,529	1,537,464	973,628	14.31	68,038
1985	2,619,517.44	1,874,003	1,585,236	1,034,281	14.52	71,231
1986	2,398,197.74	1,685,693	1,425,943	972,255	15.01	64,774
1987	2,681,442.97	1,859,313	1,572,810	1,108,633	15.25	72,697
1988	2,795,887.88	1,910,710	1,616,287	1,179,601	15.52	76,005
1989	4,269,530.95	2,872,540	2,429,908	1,839,623	15.81	116,358
1990	3,824,090.31	2,517,781	2,129,814	1,694,276	16.34	103,689
1991	3,314,862.96	2,143,390	1,813,113	1,501,750	16.67	90,087

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
1992	2,108,123.59	1,343,296	1,136,306	971,818	16.80	57,846
1993	2,050,920.03	1,280,184	1,082,919	968,001	17.16	56,410
1994	1,914,441.89	1,168,767	988,671	925,771	17.55	52,750
1995	2,223,782.42	1,331,823	1,126,601	1,097,181	17.75	61,813
1996	1,232,131.88	719,565	608,687	623,445	18.17	34,312
1997	1,119,851.50	639,211	540,714	579,138	18.42	31,441
1998	635,579.27	354,018	299,467	336,112	18.69	17,984
1999	5,115,437.45	2,762,336	2,336,685	2,778,752	19.17	144,953
2000	2,474,179.16	1,303,398	1,102,556	1,371,623	19.31	71,032
2001	2,510,296.43	1,281,255	1,083,825	1,426,471	19.66	72,557
2002	5,233,542.03	2,582,230	2,184,332	3,049,210	20.02	152,308
2003	2,398,121.57	1,144,623	968,247	1,429,875	20.26	70,576
2004	10,831,288.86	4,984,559	4,216,484	6,614,805	20.52	322,359
2005	20,724,052.98	9,164,176	7,752,061	12,971,992	20.81	623,354
2006	7,770,699.81	3,288,560	2,781,823	4,988,877	21.13	236,104
2007	6,612,467.54	2,665,486	2,254,759	4,357,709	21.47	202,967
2008	7,291,329.53	2,795,496	2,364,736	4,926,594	21.71	226,927
2009	7,445,760.50	2,699,088	2,283,183	5,162,578	21.98	234,876
2010	12,119,348.82	4,139,970	3,502,039	8,617,310	22.17	388,692
2011	9,188,915.30	2,933,102	2,481,138	6,707,777	22.39	299,588
2012	15,628,093.32	4,616,539	3,905,173	11,722,920	22.66	517,340
2013	10,329,394.41	2,792,035	2,361,808	7,967,586	22.95	347,172
2014	10,311,958.88	2,528,492	2,138,875	8,173,084	23.08	354,120
2015	10,004,518.62	2,178,984	1,843,223	8,161,296	23.35	349,520
2016	8,419,406.00	1,598,003	1,351,765	7,067,641	23.48	301,007
2017	10,090,295.56	1,612,429	1,363,969	8,726,327	23.67	368,666
2018	12,133,883.49	1,554,350	1,314,839	10,819,044	23.82	454,200
2019	9,928,879.87	941,258	796,219	9,132,661	23.88	382,440
2020	14,399,205.00	850,993	719,863	13,679,342	23.88	572,837
2021	27,328,484.62	562,967	476,219	26,852,266	23.71	1,132,529
	283,323,803.95	98,126,306	83,005,943	200,317,861		9,493,381

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.1 3.35

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1943	2,754.98	2,430	2,056	699	5.31	132
1944	4,539.87	3,962	3,351	1,189	5.73	208
1945	9,853.76	8,509	7,198	2,656	6.14	433
1946	5,600.28	4,785	4,048	1,552	6.55	237
1947	7,113.14	6,013	5,086	2,027	6.96	291
1948	60,258.99	50,403	42,636	17,623	7.36	2,394
1949	34,701.95	28,718	24,293	10,409	7.76	1,341
1950	42,615.34	34,897	29,520	13,095	8.15	1,607
1951	90,114.41	72,993	61,745	28,369	8.55	3,318
1952	51,326.07	41,118	34,782	16,544	8.95	1,848
1953	75,729.85	60,011	50,764	24,966	9.34	2,673
1954	161,603.26	126,626	107,114	54,489	9.74	5,594
1955	175,717.19	136,123	115,148	60,569	10.14	5,973
1956	221,218.85	169,454	143,343	77,876	10.53	7,396
1957	95,545.43	72,338	61,191	34,354	10.93	3,143
1958	187,633.28	140,350	118,723	68,910	11.34	6,077
1959	218,741.24	161,674	136,762	81,979	11.74	6,983
1960	293,748.26	214,436	181,393	112,355	12.15	9,247
1961	192,054.29	138,450	117,116	74,938	12.56	5,966
1962	170,804.35	121,575	102,841	67,963	12.97	5,240
1963	156,442.01	109,891	92,958	63,484	13.39	4,741
1964	90,285.02	62,577	52,934	37,351	13.81	2,705
1965	110,415.13	75,500	63,866	46,549	14.23	3,271
1966	192,469.65	129,767	109,771	82,699	14.66	5,641
1967	340,058.99	226,027	191,198	148,861	15.09	9,865
1968	505,284.49	330,906	279,916	225,368	15.53	14,512
1969	210,991.76	136,113	115,139	95,853	15.97	6,002
1970	429,460.65	272,755	230,726	198,735	16.42	12,103
1971	234,272.32	146,446	123,880	110,392	16.87	6,544
1972	374,152.42	230,145	194,682	179,470	17.32	10,362
1973	558,865.08	338,052	285,961	272,904	17.78	15,349
1974	796,372.47	473,396	400,450	395,922	18.25	21,694
1975	647,696.04	378,254	319,969	327,727	18.72	17,507
1976	196,784.87	112,868	95,476	101,309	19.19	5,279
1977	362,546.23	204,074	172,628	189,918	19.67	9,655
1978	610,171.65	336,949	285,028	325,144	20.15	16,136
1979	416,985.05	225,727	190,945	226,040	20.64	10,952
1980	553,273.68	293,357	248,153	305,121	21.14	14,433
1981	343,418.20	178,272	150,802	192,616	21.64	8,901
1982	304,913.40	154,896	131,028	173,885	22.14	7,854
1983	371,856.53	246,243	208,299	163,558	19.64	8,328
1984	472,335.49	308,199	260,708	211,627	19.97	10,597

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1985	655,735.65	421,245	356,335	299,401	20.32	14,734
1986	658,076.62	415,839	351,762	306,315	20.68	14,812
1987	902,708.35	560,582	474,202	428,506	21.06	20,347
1988	498,871.52	304,162	257,293	241,579	21.45	11,262
1989	704,339.70	421,195	356,293	348,047	21.85	15,929
1990	947,958.62	558,348	472,312	475,647	21.98	21,640
1991	920,894.06	530,803	449,011	471,883	22.41	21,057
1992	420,362.67	236,832	200,338	220,025	22.86	9,625
1993	1,175.47	650	550	625	23.05	27
1994	66,661.12	35,930	30,394	36,267	23.52	1,542
1995	43,633.95	23,013	19,467	24,167	23.75	1,018
1996	119,855.11	61,438	51,971	67,884	24.25	2,799
1997	218,613.26	109,263	92,427	126,186	24.52	5,146
1998	110,593.10	53,792	45,503	65,090	24.81	2,624
1999	876,170.64	413,991	350,199	525,972	25.12	20,938
2000	979,905.25	448,797	379,642	600,263	25.45	23,586
2001	1,085,143.36	482,672	408,297	676,846	25.59	26,450
2002	1,554,646.80	666,943	564,173	990,474	25.95	38,169
2003	1,359,363.76	563,320	476,518	882,846	26.14	33,774
2005	473,495.05	181,254	153,324	320,171	26.60	12,037
2006	2,351,221.87	863,839	730,729	1,620,493	26.69	60,715
2007	2,232,411.93	783,353	662,646	1,569,766	26.82	58,530
2008	2,704,567.94	901,703	762,759	1,941,809	26.99	71,945
2009	3,134,853.89	987,479	835,318	2,299,536	27.18	84,604
2010	3,475,282.71	1,034,939	875,464	2,599,819	27.11	95,899
2011	3,247,587.78	903,479	764,261	2,483,327	27.24	91,165
2012	3,852,601.84	999,365	845,372	3,007,230	27.13	110,845
2013	4,945,318.52	1,180,942	998,970	3,946,349	27.09	145,675
2014	4,117,750.46	898,493	760,044	3,357,706	26.87	124,961
2015	3,489,517.33	684,992	579,441	2,910,076	26.61	109,360
2016	4,279,919.71	739,142	625,247	3,654,673	26.35	138,697
2017	3,463,929.38	514,394	435,131	3,028,798	25.80	117,395
2018	4,381,081.19	536,682	453,984	3,927,097	25.07	156,645
2019	3,772,273.91	355,348	300,592	3,471,682	24.03	144,473
2020	3,127,668.36	197,043	166,680	2,960,988	22.31	132,720
2021	6,808,569.58	180,427	152,625	6,655,945	18.37	362,327
	82,363,486.38	24,816,968	20,992,901	61,370,585		2,596,004

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 3.15

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1927	8,686.80	7,366	6,231	2,456	4.56	539
1928	15,279.98	12,886	10,900	4,380	4.70	932
1929	49,849.09	41,823	35,378	14,471	4.83	2,996
1930	14,872.93	12,409	10,497	4,376	4.97	880
1931	13,058.98	10,835	9,165	3,894	5.11	762
1932	1,472.26	1,215	1,028	444	5.25	85
1933	1,048.99	861	728	321	5.39	60
1935	2,111.03	1,712	1,448	663	5.67	117
1936	5,135.14	4,139	3,501	1,634	5.82	281
1937	8,189.17	6,560	5,549	2,640	5.97	442
1938	3,986.49	3,175	2,686	1,300	6.11	213
1939	2,541.02	2,011	1,701	840	6.26	134
1940	5,612.36	4,413	3,733	1,879	6.41	293
1941	17,798.43	13,901	11,759	6,039	6.57	919
1942	3,320.47	2,577	2,180	1,140	6.72	170
1943	1,145.67	883	747	399	6.87	58
1944	5,169.95	3,958	3,348	1,822	7.03	259
1945	141.25	107	91	50	7.19	7
1946	3,368.48	2,543	2,151	1,217	7.35	166
1947	4,630.66	3,471	2,936	1,695	7.51	226
1948	19,085.73	14,200	12,012	7,074	7.68	921
1949	46,917.67	34,657	29,317	17,601	7.84	2,245
1950	24,302.14	17,813	15,068	9,234	8.01	1,153
1951	15,307.83	11,134	9,418	5,890	8.18	720
1952	53,961.27	38,942	32,941	21,020	8.35	2,517
1953	48,349.77	34,618	29,284	19,066	8.52	2,238
1954	39,537.81	28,072	23,746	15,792	8.70	1,815
1955	63,029.57	44,394	37,553	25,477	8.87	2,872
1956	72,406.76	50,564	42,773	29,634	9.05	3,274
1957	58,932.31	40,801	34,514	24,418	9.23	2,646
1958	60,105.88	41,233	34,879	25,227	9.42	2,678
1959	43,422.73	29,527	24,977	18,446	9.60	1,921
1960	241,868.29	162,939	137,832	104,036	9.79	10,627
1961	52,394.83	34,965	29,577	22,818	9.98	2,286
1962	30,037.37	19,855	16,796	13,241	10.17	1,302
1963	84,280.64	55,147	46,649	37,632	10.37	3,629
1964	47,730.91	30,914	26,150	21,581	10.57	2,042
1965	38,390.28	24,608	20,816	17,574	10.77	1,632
1966	79,698.10	50,555	42,765	36,933	10.97	3,367
1967	272,339.26	170,847	144,521	127,818	11.18	11,433
1968	210,764.07	130,815	110,658	100,106	11.38	8,797
1969	70,825.56	43,464	36,767	34,059	11.59	2,939

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1970	47,904.10	29,046	24,570	23,334	11.81	1,976
1971	145,542.64	87,228	73,787	71,756	12.02	5,970
1972	263,609.96	156,057	132,010	131,600	12.24	10,752
1973	77,617.63	45,354	38,365	39,253	12.47	3,148
1974	147,248.70	84,962	71,870	75,379	12.69	5,940
1975	239,753.46	136,499	115,466	124,287	12.92	9,620
1976	47,626.86	26,751	22,629	24,998	13.15	1,901
1977	28,192.66	15,609	13,204	14,989	13.39	1,119
1978	26,872.24	14,663	12,404	14,468	13.63	1,061
1979	275.36	148	125	150	13.87	11
1980	46,701.92	24,721	20,912	25,790	14.12	1,826
1981	414,906.42	216,166	182,857	232,049	14.37	16,148
1982	950,281.87	487,181	412,111	538,171	14.62	36,811
1983	327,921.77	247,450	209,320	118,602	12.52	9,473
1984	43,490.73	32,453	27,452	16,039	12.75	1,258
1986	342,487.31	250,461	211,867	130,620	13.04	10,017
1987	635,388.33	458,115	387,524	247,864	13.35	18,567
1988	385,467.89	275,070	232,684	152,784	13.45	11,359
1989	331,105.50	233,496	197,516	133,590	13.59	9,830
1990	221,933.98	154,510	130,701	91,233	13.75	6,635
1991	371,399.23	254,854	215,583	155,816	13.95	11,170
1992	3,669.51	2,479	2,097	1,573	14.17	111
1993	1,748.06	1,166	986	762	14.24	54
1994	30,542.43	20,072	16,979	13,563	14.34	946
1995	11,469.78	7,416	6,273	5,197	14.48	359
1996	14,631.27	9,291	7,859	6,772	14.66	462
1997	10,358.79	6,446	5,453	4,906	14.87	330
1998	1,441.73	881	745	697	14.96	47
1999	99,296.01	59,429	50,272	49,024	15.09	3,249
2000	339,169.57	198,346	167,783	171,387	15.26	11,231
2001	1,402,344.75	799,196	676,047	726,298	15.47	46,949
2002	445,970.19	247,870	209,676	236,294	15.59	15,157
2003	1,764,481.31	956,349	808,985	955,496	15.63	61,132
2004	29,590.61	15,588	13,186	16,405	15.72	1,044
2005	250,091.13	127,496	107,850	142,241	15.86	8,969
2006	836,941.15	412,528	348,961	487,980	15.95	30,594
2007	368,830.36	175,416	148,386	220,444	15.99	13,786
2008	4,682,992.81	2,136,850	1,807,581	2,875,412	16.09	178,708
2009	1,643,884.42	717,062	606,569	1,037,315	16.15	64,230
2010	917,199.33	380,821	322,140	595,059	16.20	36,732
2011	3,143,943.32	1,234,627	1,044,383	2,099,560	16.24	129,283
2012	2,027,376.36	749,318	633,855	1,393,521	16.21	85,967

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
2013	3,145,552.59	1,082,699	915,865	2,229,688	16.19	137,720
2014	4,396,699.91	1,391,556	1,177,130	3,219,570	16.20	198,739
2015	2,471,875.52	710,170	600,740	1,871,136	16.12	116,075
2016	3,161,546.64	808,724	684,107	2,477,440	16.00	154,840
2017	3,871,096.22	855,512	723,686	3,147,410	15.87	198,325
2018	5,444,362.91	996,318	842,795	4,601,568	15.62	294,595
2019	3,596,078.00	505,249	427,395	3,168,683	15.29	207,239
2020	3,049,091.33	281,126	237,807	2,811,284	14.76	190,466
2021	6,817,660.99	241,345	204,156	6,613,505	13.62	485,573
	60,916,773.49	19,609,049	16,587,474	44,329,299		2,930,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 4.81

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
1961	5,927.85	5,107	4,320	1,608	5.54	290
1962	282.59	241	204	79	5.82	14
1964	1,243.51	1,045	884	360	6.40	56
1965	7,970.56	6,637	5,614	2,357	6.69	352
1966	27,875.14	22,997	19,453	8,422	7.00	1,203
1967	28,153.28	23,008	19,463	8,690	7.31	1,189
1968	17,603.02	14,250	12,054	5,549	7.62	728
1969	60,768.58	48,691	41,188	19,581	7.95	2,463
1970	71,105.96	56,387	47,698	23,408	8.28	2,827
1971	92,030.47	72,198	61,073	30,957	8.62	3,591
1972	71,275.12	55,292	46,772	24,503	8.97	2,732
1973	232,118.09	177,977	150,552	81,566	9.33	8,742
1974	368,528.57	279,160	236,144	132,385	9.70	13,648
1975	3,173.39	2,374	2,008	1,165	10.08	116
1976	147,484.06	108,880	92,103	55,381	10.47	5,289
1977	144,451.21	105,160	88,956	55,495	10.88	5,101
1978	204,314.91	146,596	124,007	80,308	11.30	7,107
1979	283,279.89	200,208	169,358	113,922	11.73	9,712
1980	265,535.85	184,747	156,279	109,257	12.17	8,978
1981	2,089.86	1,430	1,210	880	12.63	70
1982	5,598.99	3,765	3,185	2,414	13.10	184
1983	282,510.48	214,256	181,241	101,269	12.26	8,260
1984	232,374.30	174,281	147,426	84,948	12.50	6,796
1985	408,850.47	301,445	254,995	153,855	13.00	11,835
1986	361,615.18	263,184	222,630	138,985	13.28	10,466
1987	373,438.65	266,710	225,612	147,827	13.81	10,704
1988	384,188.30	269,009	227,557	156,631	14.34	10,923
1989	1,017,492.72	701,052	593,026	424,467	14.67	28,934
1990	440,277.59	296,791	251,058	189,220	15.23	12,424
1991	612,511.47	405,360	342,898	269,613	15.59	17,294
1992	209,932.40	136,246	115,252	94,680	15.95	5,936
1993	342,198.85	216,509	183,147	159,052	16.55	9,610
1994	279,334.52	172,852	146,217	133,118	16.94	7,858
1995	312,939.60	188,264	159,254	153,686	17.55	8,757
1996	224,450.00	131,640	111,356	113,094	17.98	6,290
1997	163,766.73	93,478	79,074	84,693	18.42	4,598
1998	347.65	193	163	185	18.87	10
1999	257,133.37	138,286	116,977	140,156	19.34	7,247
2000	94,832.27	49,341	41,738	53,094	19.82	2,679
2001	250,430.35	125,766	106,387	144,043	20.32	7,089
2002	1,022,782.58	494,618	418,402	604,381	20.82	29,029
2003	611,682.97	284,066	240,294	371,389	21.34	17,403

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
2004	4,668.88	2,075	1,755	2,914	21.87	133
2006	1,381,978.35	559,148	472,989	908,989	22.81	39,850
2007	1,372,589.16	527,349	446,089	926,500	23.24	39,867
2008	1,397,594.21	507,606	429,389	968,205	23.67	40,904
2009	1,146,733.47	391,265	330,975	815,758	24.13	33,807
2010	2,163,967.22	691,820	585,217	1,578,750	24.47	64,518
2011	1,558,358.52	463,144	391,778	1,166,581	24.83	46,983
2012	2,259,053.81	618,077	522,837	1,736,217	25.22	68,843
2013	3,175,219.96	790,630	668,801	2,506,419	25.63	97,792
2014	2,652,083.87	596,719	504,770	2,147,314	25.83	83,133
2015	1,165,272.41	232,588	196,748	968,524	26.07	37,151
2016	2,771,734.74	480,064	406,091	2,365,644	26.25	90,120
2017	1,393,142.94	203,677	172,292	1,220,851	26.27	46,473
2018	1,639,153.73	192,764	163,061	1,476,093	26.26	56,211
2019	1,699,840.55	149,586	126,536	1,573,305	25.91	60,722
2020	1,680,536.14	94,782	80,177	1,600,359	25.10	63,759
2021	4,546,252.32	99,108	83,837	4,462,415	22.49	198,418
	41,932,081.63	13,039,899	11,030,571	30,901,511		1,367,218

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.26

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1926	2,461.06	2,090	1,840	621	9.79	63
1927	20,468.83	17,295	15,222	5,247	10.08	521
1928	22,188.87	18,646	16,411	5,778	10.38	557
1929	27,829.43	23,261	20,473	7,356	10.67	689
1930	27,353.59	22,737	20,012	7,342	10.97	669
1931	30,369.53	25,099	22,091	8,279	11.28	734
1932	14,099.92	11,588	10,199	3,901	11.58	337
1933	11,562.66	9,448	8,316	3,247	11.89	273
1934	29,387.66	23,867	21,006	8,382	12.21	686
1935	11,655.69	9,409	8,281	3,375	12.53	269
1936	5,966.02	4,787	4,213	1,753	12.85	136
1937	11,951.17	9,528	8,386	3,565	13.18	270
1938	497.45	394	347	150	13.51	11
1939	12,900.40	10,152	8,935	3,965	13.85	286
1940	3,894.27	3,044	2,679	1,215	14.20	86
1941	18,682.09	14,500	12,762	5,920	14.55	407
1942	3,648.50	2,812	2,475	1,174	14.91	79
1943	1,416.24	1,084	954	462	15.27	30
1944	2,508.36	1,905	1,677	831	15.64	53
1945	8,539.91	6,435	5,664	2,876	16.02	180
1946	2,967.36	2,219	1,953	1,014	16.40	62
1947	18,118.22	13,438	11,827	6,291	16.79	375
1948	106,798.91	78,555	69,140	37,659	17.19	2,191
1949	30,017.14	21,889	19,266	10,751	17.60	611
1950	36,811.23	26,612	23,422	13,389	18.01	743
1951	25,177.89	18,039	15,877	9,301	18.43	505
1952	211,456.55	150,102	132,112	79,345	18.86	4,207
1953	229,893.70	161,634	142,262	87,632	19.30	4,541
1954	369,731.93	257,389	226,540	143,192	19.75	7,250
1955	523,170.17	360,585	317,368	205,802	20.20	10,188
1956	702,975.98	479,535	422,061	280,915	20.66	13,597
1957	791,498.38	534,198	470,173	321,325	21.13	15,207
1958	715,041.13	477,319	420,111	294,930	21.61	13,648
1959	613,396.59	404,934	356,401	256,996	22.09	11,634
1960	672,653.74	438,880	386,279	286,375	22.59	12,677
1961	546,240.37	352,199	309,987	236,253	23.09	10,232
1962	695,924.28	443,248	390,123	305,801	23.60	12,958
1963	682,591.06	429,295	377,843	304,748	24.12	12,635
1964	648,037.95	402,380	354,153	293,885	24.64	11,927
1965	427,725.86	262,033	230,628	197,098	25.18	7,828
1966	786,685.88	475,402	418,424	368,262	25.72	14,318
1967	786,645.42	468,723	412,545	374,100	26.27	14,241

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1968	572,956.02	336,457	296,132	276,824	26.83	10,318
1969	931,747.86	539,128	474,512	457,236	27.39	16,694
1970	1,991,724.27	1,134,984	998,953	992,771	27.96	35,507
1971	1,098,569.87	616,210	542,355	556,215	28.54	19,489
1972	1,202,561.48	663,634	584,095	618,466	29.13	21,231
1973	1,192,546.41	647,278	569,700	622,846	29.72	20,957
1974	1,014,463.56	541,257	476,386	538,078	30.32	17,747
1975	1,225,331.30	642,257	565,280	660,051	30.93	21,340
1976	1,099,091.76	565,615	497,824	601,268	31.55	19,058
1977	1,023,251.58	516,824	454,881	568,371	32.17	17,668
1978	1,083,272.48	536,632	472,315	610,957	32.80	18,627
1979	1,256,190.47	610,119	536,994	719,196	33.43	21,513
1980	1,589,622.02	756,167	665,538	924,084	34.08	27,115
1981	1,326,530.72	617,964	543,899	782,632	34.72	22,541
1982	1,338,742.33	610,051	536,934	801,808	35.38	22,663
1983	1,588,933.21	886,943	780,640	808,293	30.47	26,528
1984	1,486,838.55	814,044	716,478	770,361	30.99	24,858
1985	1,494,547.89	801,974	705,855	788,693	31.52	25,022
1986	1,218,289.18	640,089	563,372	654,917	32.07	20,421
1987	1,472,938.85	757,091	666,351	806,588	32.62	24,727
1988	1,748,144.57	878,443	773,159	974,986	33.17	29,394
1989	1,792,236.77	879,630	774,204	1,018,033	33.72	30,191
1990	1,649,328.87	794,977	699,696	949,633	33.86	28,046
1991	2,364,313.39	1,110,518	977,419	1,386,894	34.44	40,270
1992	1,915,774.37	875,892	770,914	1,144,860	35.02	32,692
1993	1,933,363.96	859,574	756,551	1,176,813	35.60	33,057
1994	2,181,633.96	947,920	834,309	1,347,325	35.79	37,645
1995	1,228,755.94	517,798	455,738	773,018	36.39	21,243
1996	1,378,868.14	562,578	495,151	883,717	37.00	23,884
1997	2,730,896.56	1,083,893	953,985	1,776,912	37.23	47,728
1998	178,706.69	68,445	60,242	118,465	37.85	3,130
1999	942,087.19	349,703	307,790	634,297	38.11	16,644
2000	1,558,827.86	556,346	489,666	1,069,162	38.74	27,598
2001	600,352.44	206,761	181,980	418,372	39.02	10,722
2002	1,155,756.43	380,937	335,280	820,476	39.67	20,683
2003	1,318,675.83	417,229	367,223	951,453	39.98	23,798
2004	1,560,130.86	472,408	415,788	1,144,343	40.30	28,396
2005	1,925,510.62	556,087	489,438	1,436,073	40.64	35,336
2006	2,601,134.58	713,751	628,206	1,972,929	40.99	48,132
2007	2,299,414.56	596,928	525,384	1,774,031	41.36	42,892
2008	3,274,402.00	800,264	704,350	2,570,052	41.75	61,558
2009	2,774,661.33	638,172	561,685	2,212,976	41.85	52,879

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2010	3,949,832.46	844,869	743,609	3,206,223	42.26	75,869
2011	2,405,048.81	477,162	419,973	1,985,076	42.41	46,807
2012	3,945,825.89	719,719	633,458	3,312,368	42.58	77,792
2013	1,436,892.98	238,237	209,684	1,227,209	42.78	28,687
2014	2,129,122.65	317,665	279,592	1,849,531	42.75	43,264
2015	1,705,207.23	225,087	198,110	1,507,097	42.76	35,245
2016	1,358,395.67	155,400	136,775	1,221,621	42.58	28,690
2017	1,078,930.21	103,901	91,448	987,482	42.23	23,383
2018	2,512,423.82	194,462	171,155	2,341,269	41.75	56,078
2019	2,315,374.59	133,134	117,177	2,198,198	40.98	53,641
2020	2,998,256.72	110,336	97,112	2,901,145	39.31	73,802
2021	11,324,616.13	158,545	139,543	11,185,073	35.09	318,754
	111,371,995.28	37,658,178	33,144,726	78,227,270		2,179,865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.9 1.96

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370 METERS AND SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S0						
2004	14,102.23	10,292	7,575	6,527	6.48	1,007
2005	27,122.29	19,154	14,097	13,025	6.86	1,899
2006	29,592.19	20,229	14,888	14,704	7.17	2,051
2007	23,525.82	15,522	11,424	12,102	7.48	1,618
2008	178,068.20	112,753	82,985	95,083	7.82	12,159
2009	38,991.32	23,590	17,362	21,629	8.16	2,651
2010	14,072.63	8,109	5,968	8,105	8.46	958
2011	14,483.42	7,893	5,809	8,674	8.77	989
2012	1,089,409.57	557,778	410,517	678,893	9.05	75,016
2013	2,392,779.74	1,138,963	838,260	1,554,520	9.36	166,081
2014	1,861,827.41	813,991	599,086	1,262,741	9.65	130,854
2015	19,558,606.47	7,741,296	5,697,483	13,861,123	9.92	1,397,291
2016	32,138,870.20	11,261,460	8,288,273	23,850,597	10.20	2,338,294
2017	37,019,029.42	11,161,237	8,214,510	28,804,519	10.43	2,761,699
2018	31,993,502.66	7,905,595	5,818,404	26,175,099	10.66	2,455,450
2019	8,636,139.05	1,616,685	1,189,857	7,446,282	10.85	686,293
2020	7,196,512.08	865,021	636,643	6,559,869	10.98	597,438
2021	3,756,326.10	163,776	120,537	3,635,790	10.98	331,128
	145,982,960.80	43,443,344	31,973,678	114,009,283		10,962,876

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 7.51

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1899	2,556.71	2,557	2,557			
1900	187.13	182	187			
1901	5,953.38	5,755	5,953			
1902	8,797.38	8,372	8,797			
1903	4,666.77	4,441	4,667			
1904	3,594.33	3,392	3,594			
1905	1,117.67	1,051	1,118			
1906	47.17	44	47			
1907	2,698.75	2,511	2,699			
1908	25.33	23	25			
1910	3,877.34	3,565	3,877			
1911	1,777.73	1,627	1,778			
1913	9,357.93	8,491	9,358			
1914	749.85	677	750			
1915	509.93	458	510			
1916	135.27	121	135			
1917	1,493.94	1,331	1,494			
1918	359.77	319	360			
1919	187.62	166	188			
1920	6,111.32	5,368	6,111			
1921	6,630.36	5,795	6,630			
1922	6,993.61	6,084	6,994			
1923	9,520.02	8,241	9,520			
1924	22,669.01	19,525	22,600	69	4.16	17
1925	14,443.18	12,378	14,328	115	4.29	27
1926	41,559.63	35,423	41,002	558	4.43	126
1927	44,305.11	37,571	43,488	817	4.56	179
1928	82,981.50	69,981	81,003	1,978	4.70	421
1929	15,050.60	12,627	14,616	435	4.83	90
1930	17,202.78	14,353	16,614	589	4.97	119
1931	53,213.78	44,150	51,104	2,110	5.11	413
1932	11,122.80	9,176	10,621	502	5.25	96
1933	28,548.19	23,419	27,107	1,441	5.39	267
1934	41,042.01	33,477	38,750	2,292	5.53	414
1935	26,596.58	21,570	24,967	1,630	5.67	287
1936	4,374.66	3,526	4,081	294	5.82	51
1937	33,254.40	26,637	30,832	2,422	5.97	406
1938	418.32	333	385	33	6.11	5
1939	22,185.36	17,556	20,321	1,864	6.26	298
1940	10,907.64	8,577	9,928	980	6.41	153
1941	36,822.76	28,759	33,289	3,534	6.57	538
1942	9,645.92	7,485	8,664	982	6.72	146

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1943	9,856.97	7,600	8,797	1,060	6.87	154
1944	1,744.44	1,336	1,546	198	7.03	28
1945	3,382.79	2,572	2,977	406	7.19	56
1946	4,090.19	3,088	3,574	516	7.35	70
1947	2,957.51	2,217	2,566	392	7.51	52
1948	8,613.08	6,408	7,417	1,196	7.68	156
1949	4,656.99	3,440	3,982	675	7.84	86
1950	18,344.30	13,446	15,564	2,780	8.01	347
1951	27,239.49	19,812	22,932	4,307	8.18	527
1952	25,321.61	18,274	21,152	4,170	8.35	499
1953	28,837.94	20,648	23,900	4,938	8.52	580
1954	30,129.48	21,392	24,761	5,368	8.70	617
1955	70,594.29	49,722	57,553	13,041	8.87	1,470
1956	52,667.16	36,779	42,572	10,095	9.05	1,115
1957	39,636.77	27,442	31,764	7,873	9.23	853
1958	67,790.47	46,504	53,828	13,962	9.42	1,482
1959	117,288.89	79,756	92,318	24,971	9.60	2,601
1960	112,927.17	76,076	88,058	24,869	9.79	2,540
1961	82,469.20	55,034	63,702	18,767	9.98	1,880
1962	142,254.79	94,030	108,840	33,415	10.17	3,286
1963	77,092.83	50,444	58,389	18,704	10.37	1,804
1964	70,003.65	45,339	52,480	17,524	10.57	1,658
1965	172,687.12	110,692	128,126	44,561	10.77	4,138
1966	170,408.75	108,095	125,120	45,289	10.97	4,128
1967	182,698.99	114,613	132,665	50,034	11.18	4,475
1968	100,905.48	62,629	72,493	28,412	11.38	2,497
1969	191,138.54	117,296	135,770	55,369	11.59	4,777
1970	402,132.40	243,825	282,227	119,905	11.81	10,153
1971	178,990.81	107,275	124,171	54,820	12.02	4,561
1972	199,772.90	118,266	136,893	62,880	12.24	5,137
1973	354,658.23	207,237	239,877	114,781	12.47	9,205
1974	206,834.43	119,343	138,139	68,695	12.69	5,413
1975	204,468.98	116,410	134,745	69,724	12.92	5,397
1976	272,833.85	153,243	177,379	95,455	13.15	7,259
1977	173,937.76	96,304	111,472	62,466	13.39	4,665
1978	272,491.43	148,690	172,109	100,382	13.63	7,365
1979	722,246.40	388,330	449,492	272,754	13.87	19,665
1980	812,323.97	429,987	497,710	314,614	14.12	22,281
1981	853,660.94	444,757	514,806	338,855	14.37	23,581
1982	1,671,717.64	857,039	992,022	679,696	14.62	46,491
1983	1,991,149.99	1,502,522	1,739,169	251,981	12.52	20,126
1984	2,046,387.51	1,527,014	1,767,518	278,870	12.75	21,872

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1985	1,292,063.03	952,638	1,102,678	189,385	13.00	14,568
1986	869,394.97	635,789	735,925	133,470	13.04	10,235
1987	573,394.03	413,417	478,530	94,864	13.35	7,106
1988	507,100.76	361,867	418,861	88,240	13.45	6,561
1989	339,069.57	239,112	276,772	62,298	13.59	4,584
1990	522,414.54	363,705	420,988	101,427	13.75	7,377
1991	569,482.24	390,779	452,327	117,155	13.95	8,398
1992	473,456.55	319,867	370,246	103,211	14.17	7,284
1993	837,545.76	558,559	646,532	191,014	14.24	13,414
1994	1,095,522.80	719,978	833,374	262,149	14.34	18,281
1995	894,514.59	578,393	669,490	225,025	14.48	15,540
1996	1,031,780.59	655,181	758,372	273,409	14.66	18,650
1997	587.03	365	422	165	14.87	11
1998	3,275.48	2,001	2,316	959	14.96	64
1999	2,384,096.92	1,426,882	1,651,615	732,482	15.09	48,541
2000	629,967.49	368,405	426,429	203,538	15.26	13,338
2002	309,787.10	172,180	199,298	110,489	15.59	7,087
2003	557.37	302	350	207	15.63	13
2004	281,628.50	148,362	171,729	109,900	15.72	6,991
2005	1,817,057.79	926,336	1,072,233	744,825	15.86	46,962
2006	242,282.89	119,421	138,230	104,053	15.95	6,524
2007	1,767,388.76	840,570	972,959	794,430	15.99	49,683
2008	4,144.26	1,891	2,189	1,955	16.09	122
2009	439,228.49	191,591	221,766	217,462	16.15	13,465
2010	1,570,370.83	652,018	754,711	815,660	16.20	50,349
2011	2,231,680.14	876,381	1,014,411	1,217,269	16.24	74,955
2012	22,552.12	8,335	9,648	12,904	16.21	796
2013	350,393.33	120,605	139,600	210,793	16.19	13,020
2014	641,018.87	202,882	234,836	406,183	16.20	25,073
2015	774,861.92	222,618	257,680	517,182	16.12	32,083
2016	1,249,813.05	319,702	370,055	879,758	16.00	54,985
2017	1,381,495.10	305,310	353,396	1,028,099	15.87	64,783
2018	1,246,530.71	228,115	264,043	982,488	15.62	62,899
2019	1,700,782.84	238,960	276,596	1,424,187	15.29	93,145
2020	1,650,891.92	152,212	176,185	1,474,707	14.76	99,912
2021	1,407,815.98	49,837	57,686	1,350,130	13.62	99,128
	43,886,987.99	21,916,586	25,364,102	18,522,886		1,255,027

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 2.86

DUQUESNE LIGHT COMPANY
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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY FULLY ACCRUED						
1986	72,753.01	72,753	72,753			
1989	42,805.51	42,806	42,806			
1990	56,762.89	56,763	56,763			
1991	6,822.59	6,823	6,823			
1993	14,855.36	14,855	14,855			
1994	38,204.69	38,205	38,205			
1995	34,201.35	34,201	34,201			
1996	15,914.81	15,915	15,915			
1997	7,985.20	7,985	7,985			
1998	44,526.07	44,526	44,526			
1999	18,639.11	18,639	18,639			
2002	2,790.44	2,790	2,790			
2003	15,761.05	15,761	15,761			
2004	97,964.29	97,964	97,964			
2005	41,986.42	41,986	41,986			
2006	38,137.34	38,137	38,137			
2009	29,612.90	29,613	29,613			
	579,723.03	579,722	579,723			
MANCHESTER FACILITY - SEYMORE BUILDING INTERIM SURVIVOR CURVE.. IOWA 58-R2 PROBABLE RETIREMENT YEAR.. 6-2059						
2009	717,757.40	210,877	213,343	504,415	30.05	16,786
2010	197.41	54	55	143	30.17	5
2011	217,902.26	56,044	56,699	161,203	30.32	5,317
2012	317,861.63	75,492	76,375	241,487	30.50	7,918
2013	541,535.83	117,838	119,216	422,320	30.56	13,819
2014	75,910.78	14,916	15,090	60,820	30.67	1,983
2015	567,409.68	98,843	99,999	467,411	30.81	15,171
2016	1,067,874.35	162,103	163,998	903,876	30.73	29,413
2017	292,389.80	37,367	37,804	254,586	30.71	8,290
2018	69,065.79	7,086	7,169	61,897	30.63	2,021
2019	24,306.24	1,847	1,869	22,438	30.39	738
2020	1,161,060.19	55,383	56,031	1,105,030	29.95	36,896
2021	2,083,656.62	35,839	36,258	2,047,399	28.49	71,864
	7,136,927.98	873,689	883,905	6,253,023		210,221

DUQUESNE LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2021						
1970	125,095.85	125,096	125,096			
1971	2,145.58	2,146	2,145			
	127,241.43	127,242	127,241			
MCKEESPORT HEADQUARTERS AND SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2069						
2005	789.49	263	266	523	33.00	16
2011	345.06	80	81	264	34.55	8
2012	56,658.10	12,114	12,256	44,402	34.94	1,271
2013	28,659.46	5,603	5,669	22,991	34.98	657
2014	8,745,657.64	1,534,863	1,552,857	7,192,801	35.24	204,109
2017	76,466.78	8,641	8,742	67,724	35.34	1,916
2018	310,349.16	28,025	28,354	281,996	35.26	7,998
2020	2,021.52	84	85	1,937	34.47	56
2021	2,083,656.62	31,672	32,043	2,051,613	32.50	63,127
	11,304,603.83	1,621,345	1,640,353	9,664,251		279,158
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
1963	763,741.19	581,444	588,260	175,481	13.56	12,941
1966	35,005.31	26,099	26,405	8,600	14.32	601
1967	6,712.00	4,968	5,026	1,686	14.57	116
1968	2,398.79	1,763	1,784	615	14.81	42
1969	398.78	291	294	104	15.05	7
1970	14,532.88	10,522	10,645	3,888	15.28	254
1971	1,712.80	1,231	1,245	467	15.51	30
1973	309.59	219	222	88	15.95	6
1974	50,454.49	35,391	35,806	14,649	16.17	906
1975	6,520.93	4,538	4,591	1,930	16.37	118
1979	4,975.42	3,342	3,381	1,594	17.15	93
1980	3,063.80	2,039	2,063	1,001	17.33	58
1981	13,876.60	9,147	9,254	4,622	17.50	264
1982	1,203.92	786	795	409	17.67	23
1983	45,119.79	31,268	31,635	13,485	17.06	790

DUQUESNE LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
1984	187,708.72	128,806	130,316	57,393	17.15	3,347
1986	528,650.17	354,724	358,883	169,768	17.41	9,751
1987	7,969.56	5,279	5,341	2,629	17.58	150
1988	159,195.66	103,987	105,206	53,990	17.78	3,037
1989	42,559.22	27,387	27,708	14,851	18.01	825
1990	231,419.07	147,252	148,978	82,441	18.00	4,580
1991	459,655.52	287,377	290,746	168,909	18.28	9,240
1992	109,592.22	67,575	68,367	41,225	18.34	2,248
1994	47,651.72	28,439	28,772	18,879	18.58	1,016
1995	172,803.05	101,193	102,379	70,424	18.75	3,756
1996	114,662.00	66,080	66,855	47,807	18.75	2,550
1997	34,103.73	19,303	19,529	14,574	18.79	776
1998	5,020.01	2,784	2,817	2,203	18.87	117
1999	61,540.30	33,367	33,758	27,782	19.00	1,462
2000	86,444.69	45,721	46,257	40,188	19.15	2,099
2003	11,430.20	5,583	5,648	5,782	19.38	298
2004	791,163.92	375,170	379,568	411,596	19.40	21,216
2005	369,432.29	169,459	171,446	197,987	19.47	10,169
2007	884,365.38	375,678	380,082	504,283	19.63	25,689
2009	142,524.99	55,414	56,064	86,461	19.65	4,400
2010	117,515.54	43,246	43,753	73,763	19.75	3,735
2011	680,437.10	235,771	238,535	441,902	19.80	22,318
2012	1,226,891.07	397,513	402,173	824,718	19.82	41,610
2013	47,033.39	14,110	14,275	32,758	19.83	1,652
2014	698,058.93	191,617	193,863	504,196	19.82	25,439
2017	290,289.00	53,703	54,333	235,956	19.83	11,899
2018	3,773,188.27	566,733	573,377	3,199,811	19.81	161,525
2019	2,242,383.33	252,268	255,225	1,987,158	19.72	100,769
2020	144,039.92	10,284	10,405	133,635	19.51	6,850
2021	2,083,656.62	53,758	54,388	2,029,268	18.88	107,482
	16,701,411.88	4,932,629	4,990,456	11,710,956		606,254

NORTHERN DIVISION HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2039

1963	4,207.27	3,293	3,332	876	12.19	72
1964	636,606.00	495,490	501,299	135,307	12.38	10,929
1967	2,701.54	2,068	2,092	609	12.92	47

DUQUESNE LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
1970	215,286.77	161,902	163,800	51,487	13.43	3,834
1972	13,721.57	10,192	10,311	3,410	13.75	248
1975	6,768.37	4,930	4,988	1,781	14.19	126
1977	22,451.12	16,129	16,318	6,133	14.46	424
1978	10,948.61	7,808	7,900	3,049	14.59	209
1979	35,017.57	24,786	25,077	9,941	14.72	675
1982	46,647.04	32,246	32,624	14,023	15.06	931
1983	73,273.43	53,035	53,657	19,617	14.69	1,335
1984	133,055.69	95,294	96,411	36,645	14.86	2,466
1986	479,597.04	337,109	341,061	138,536	15.01	9,230
1988	16,004.75	10,992	11,121	4,884	15.28	320
1989	3,321.57	2,256	2,282	1,039	15.35	68
1990	59,472.81	39,906	40,374	19,099	15.45	1,236
1991	44,799.19	29,787	30,136	14,663	15.37	954
1993	67,328.74	43,562	44,073	23,256	15.55	1,496
1994	47,686.25	30,424	30,781	16,906	15.60	1,084
1995	8,477.09	5,324	5,386	3,091	15.70	197
1996	32,193.92	19,867	20,100	12,094	15.82	764
1998	48,649.81	29,039	29,379	19,270	15.87	1,214
1999	18,342.22	10,730	10,856	7,486	15.96	469
2000	110,538.40	63,217	63,958	46,580	16.09	2,895
2001	4,012.92	2,246	2,272	1,741	16.13	108
2002	53,485.02	29,203	29,545	23,940	16.21	1,477
2003	71,739.29	38,223	38,671	33,068	16.22	2,039
2004	277,883.08	143,943	145,630	132,253	16.28	8,124
2005	111,532.14	56,123	56,781	54,751	16.29	3,361
2006	571,766.37	278,279	281,541	290,225	16.35	17,751
2008	136,831.05	61,875	62,600	74,231	16.35	4,540
2009	1,088,002.87	470,561	476,078	611,925	16.40	37,312
2010	443,786.94	182,707	184,849	258,938	16.43	15,760
2011	973,293.11	379,195	383,640	589,653	16.45	35,845
2012	606,590.34	221,891	224,492	382,098	16.47	23,200
2013	416,262.05	141,529	143,188	273,074	16.50	16,550
2014	158,380.42	49,415	49,994	108,386	16.54	6,553
2017	175,358.18	37,562	38,002	137,356	16.51	8,320
2018	502,314.07	87,905	88,936	413,379	16.50	25,053
2019	469,439.57	62,060	62,788	406,652	16.40	24,796
2021	1,562,742.47	47,820	48,381	1,514,362	15.87	95,423
	9,760,516.66	3,819,923	3,864,705	5,895,812		367,435

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WESTERN DISTRICT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
1968	557,788.70	428,912	433,940	123,849	12.59	9,837
1969	188.85	144	146	43	12.75	3
1976	14,704.21	10,781	10,907	3,797	13.70	277
1977	11,934.29	8,692	8,794	3,140	13.82	227
1978	255.94	185	187	69	13.94	5
1983	1,450.41	1,061	1,073	377	14.13	27
1984	215,204.85	156,562	158,397	56,807	14.05	4,043
1985	27,238.65	19,585	19,815	7,424	14.26	521
1992	123,857.87	82,576	83,544	40,314	14.75	2,733
1993	145,724.42	95,945	97,070	48,655	14.79	3,290
1994	5,242.13	3,402	3,442	1,800	14.87	121
1995	93,754.40	59,872	60,574	33,181	15.00	2,212
1996	3,656.21	2,303	2,330	1,326	14.99	88
1997	22,292.39	13,817	13,979	8,313	15.03	553
1998	22,292.39	13,567	13,726	8,566	15.11	567
1999	72,480.54	43,213	43,720	28,761	15.24	1,887
2000	426,623.07	249,489	252,414	174,209	15.26	11,416
2006	172,736.47	86,472	87,486	85,251	15.46	5,514
2011	458,794.05	184,527	186,690	272,104	15.61	17,431
2017	81,446.49	18,179	18,392	63,054	15.66	4,026
2018	1,387,300.30	253,876	256,852	1,130,448	15.62	72,372
2021	1,562,742.47	50,164	50,752	1,511,990	15.08	100,265
	5,407,709.10	1,783,324	1,804,230	3,603,479		237,415

CENTRAL DOWNTOWN - UNDERGROUND
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2027

1999	18,342.22	14,775	14,948	3,394	5.43	625
2001	6,608.19	5,229	5,290	1,318	5.41	244
2004	15,679.72	11,964	12,104	3,575	5.44	657
	40,630.13	31,968	32,343	8,287		1,526

DUQUESNE LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #1 SS&S CENTRAL DISTRICT INTERIM SURVIVOR CURVE.. IOWA 58-R2 PROBABLE RETIREMENT YEAR.. 6-2036						
1980	19,288.25	14,196	14,362	4,926	12.73	387
1983	2,331.70	1,751	1,772	560	12.78	44
1988	9,342.33	6,728	6,807	2,535	13.01	195
1989	5,588.57	3,978	4,025	1,564	13.16	119
1992	9,149.42	6,316	6,390	2,759	13.24	208
1995	108,248.42	72,007	72,851	35,397	13.34	2,653
1996	19,712.60	12,920	13,071	6,641	13.41	495
2000	21,920.47	13,433	13,590	8,330	13.59	613
2001	608,086.00	365,216	369,498	238,588	13.63	17,505
2002	110,216.69	64,907	65,668	44,549	13.61	3,273
2003	393.51	226	229	165	13.65	12
2004	53,270.31	29,831	30,181	23,090	13.75	1,679
2005	29,421.83	16,070	16,258	13,163	13.71	960
2010	128,643.52	58,430	59,115	69,529	13.82	5,031
2011	265,847.78	114,740	116,085	149,763	13.83	10,829
2012	204,961.73	83,337	84,314	120,648	13.86	8,705
2014	61,180.72	21,425	21,676	39,505	13.91	2,840
2016	168,370.19	47,783	48,343	120,027	13.88	8,647
2017	422,802.46	103,502	104,715	318,087	13.88	22,917
2019	9,775.80	1,498	1,516	8,260	13.81	598
2021	1,041,828.31	37,402	37,840	1,003,988	13.43	74,757
	3,300,380.61	1,075,696	1,088,307	2,212,074		162,467

WOODS RUN #2 SOC
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2048

1978	364,705.29	235,060	237,816	126,890	19.37	6,551
1980	76,422.92	48,166	48,731	27,692	19.90	1,392
1981	11,189.13	6,969	7,051	4,138	20.16	205
1983	28,599.00	19,047	19,270	9,329	19.31	483
1985	24,290.54	15,692	15,876	8,415	20.00	421
1987	10,641.73	6,682	6,760	3,881	20.45	190
1989	1,571.49	960	971	600	20.69	29
1990	108,454.19	65,246	66,011	42,443	20.86	2,035
1991	24,869.57	14,715	14,888	9,982	21.05	474
1992	28,594.86	16,619	16,814	11,781	21.26	554
1994	5,927.49	3,325	3,364	2,564	21.52	119
1996	62,222.38	33,476	33,868	28,354	21.90	1,295

DUQUESNE LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2048						
1997	355,041.93	187,036	189,229	165,813	22.01	7,534
1998	664,728.08	342,069	346,079	318,649	22.16	14,379
2000	82,102.31	40,066	40,536	41,567	22.56	1,843
2001	1,812,941.45	862,235	872,343	940,598	22.60	41,619
2002	1,177,675.54	544,322	550,703	626,972	22.69	27,632
2003	478,690.44	214,310	216,822	261,868	22.82	11,475
2004	57,959.12	25,050	25,344	32,615	22.99	1,419
2005	9,296.15	3,880	3,925	5,371	23.03	233
2006	138,063.48	55,419	56,069	81,995	23.11	3,548
2007	65,303.96	25,090	25,384	39,920	23.24	1,718
2008	25,678.51	9,393	9,503	16,175	23.40	691
2009	380.29	132	134	247	23.47	11
2010	16,712.84	5,497	5,561	11,151	23.47	475
2011	367,093.22	113,322	114,651	252,443	23.51	10,738
2012	716,482.47	205,559	207,969	508,514	23.61	21,538
2013	435,240.27	115,078	116,427	318,813	23.65	13,480
2014	74,755.32	18,001	18,212	56,543	23.65	2,391
2015	147,042.13	31,643	32,014	115,028	23.71	4,851
2017	2,546,958.50	407,004	411,775	2,135,183	23.67	90,206
2018	6,568,086.25	848,597	858,545	5,709,541	23.60	241,930
2019	1,266,839.12	121,870	123,299	1,143,540	23.48	48,703
2021	3,585,870.82	78,889	79,814	3,506,057	22.28	157,363
	21,340,430.79	4,720,419	4,775,758	16,564,673		717,525

WOODS RUN #3 OFFICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2045

1980	10,643.90	6,919	7,000	3,644	18.43	198
1983	28,554.29	19,457	19,685	8,869	18.00	493
1984	46,864.99	31,456	31,825	15,040	18.37	819
1986	84,544.03	55,529	56,180	28,364	18.55	1,529
1987	584,429.17	379,061	383,505	200,924	18.69	10,750
1988	46,209.32	29,565	29,912	16,298	18.86	864
1989	106,558.83	67,185	67,973	38,586	19.05	2,026
1990	2,040,384.18	1,266,262	1,281,107	759,277	19.26	39,422
1991	175,326.20	106,949	108,203	67,123	19.50	3,442
1992	84,302.22	50,733	51,328	32,974	19.52	1,689
1993	137,702.35	81,244	82,196	55,506	19.81	2,802

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
1994	73,806.25	42,822	43,324	30,482	19.90	1,532
1995	70,875.93	40,385	40,858	30,017	20.01	1,500
1996	454,209.21	253,630	256,603	197,606	20.16	9,802
1997	71,092.98	39,016	39,473	31,620	20.14	1,570
1998	54,785.65	29,354	29,698	25,088	20.36	1,232
1999	18,672.95	9,788	9,903	8,770	20.42	429
2000	648,980.10	332,083	335,976	313,004	20.52	15,254
2001	5,178,656.63	2,580,007	2,610,253	2,568,403	20.65	124,378
2002	506,218.24	245,820	248,702	257,516	20.66	12,464
2003	14,587.38	6,855	6,935	7,652	20.87	367
2004	293,940.73	133,743	135,311	158,630	20.96	7,568
2005	1,281,401.68	564,586	571,205	710,197	20.95	33,900
2006	21,584.04	9,167	9,274	12,310	21.00	586
2009	144,817.12	53,582	54,210	90,607	21.28	4,258
2010	16,168.14	5,672	5,738	10,430	21.29	490
2011	598,331.44	197,270	199,583	398,749	21.35	18,677
2012	158,368.55	48,746	49,317	109,051	21.36	5,105
2013	267,842.54	76,040	76,931	190,911	21.44	8,904
2014	768,012.69	199,299	201,635	566,377	21.40	26,466
2015	78,728.29	18,320	18,535	60,194	21.43	2,809
2017	1,832,738.23	318,347	322,079	1,510,659	21.41	70,559
2018	130,670.74	18,385	18,601	112,070	21.38	5,242
2019	349,048.48	36,720	37,150	311,898	21.25	14,678
2020	11,953.25	796	805	11,148	21.02	530
2021	7,506,364.23	180,153	182,265	7,324,099	20.29	360,971
	23,897,374.95	7,534,946	7,623,280	16,274,095		793,305

WOODS RUN #4 COMMUNICATIONS HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2045

1980	10,712.51	6,964	7,046	3,667	18.43	199
1983	3,657.61	2,492	2,521	1,136	18.00	63
1986	35,933.38	23,601	23,878	12,056	18.55	650
1988	9,286.46	5,941	6,011	3,276	18.86	174
1994	20,620.18	11,964	12,104	8,516	19.90	428
1996	744.81	416	421	324	20.16	16
1997	54,555.88	29,940	30,291	24,265	20.14	1,205
2000	23,528.39	12,039	12,180	11,348	20.52	553

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WOODS RUN #4 COMMUNICATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
2001	795,962.89	396,549	401,198	394,765	20.65	19,117
2002	76,989.54	37,386	37,824	39,165	20.66	1,896
2003	442.71	208	210	232	20.87	11
2004	2,379.61	1,083	1,096	1,284	20.96	61
2011	9,864.93	3,252	3,290	6,575	21.35	308
2016	9,718.51	1,983	2,006	7,712	21.46	359
2019	274,266.89	28,853	29,191	245,076	21.25	11,533
2020	30,834.00	2,054	2,078	28,756	21.02	1,368
	1,359,498.30	564,725	571,345	788,153		37,941

WOODS RUN GUARD HOUSE
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2045

1978	1,456.15	966	977	479	18.00	27
1980	527,586.95	342,979	347,000	180,587	18.43	9,799
1985	814,275.66	540,923	547,264	267,011	18.45	14,472
1986	14,436.99	9,482	9,593	4,844	18.55	261
1987	3,846.01	2,495	2,524	1,322	18.69	71
1988	8,030.81	5,138	5,198	2,833	18.86	150
1990	60,792.87	37,728	38,170	22,623	19.26	1,175
1991	852.26	520	526	326	19.50	17
1996	24,149.01	13,485	13,643	10,506	20.16	521
1998	15,769.11	8,449	8,548	7,221	20.36	355
2000	6,001.12	3,071	3,107	2,894	20.52	141
2001	15,255.18	7,600	7,689	7,566	20.65	366
2009	605,416.08	224,004	226,630	378,786	21.28	17,800
	2,097,868.20	1,196,840	1,210,871	886,997		45,155

RACCOON T & D HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2037

1982	6,317,725.62	4,509,845	4,562,715	1,755,011	13.63	128,761
1987	9,723.43	6,944	7,025	2,698	13.81	195
1988	44,445.57	31,565	31,935	12,511	13.67	915
1989	146,031.48	102,514	103,716	42,316	13.80	3,066
1990	46,056.95	31,917	32,291	13,766	13.95	987

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RACCOON T & D HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
1991	11,020.00	7,562	7,651	3,369	13.95	242
2000	44,538.57	26,621	26,933	17,605	14.47	1,217
2001	4,012.94	2,353	2,381	1,632	14.47	113
2002	5,351.86	3,068	3,104	2,248	14.51	155
2003	44,811.29	25,121	25,415	19,396	14.50	1,338
2004	91,719.17	50,079	50,666	41,053	14.55	2,822
2005	21,456.35	11,400	11,534	9,923	14.56	682
2009	73,876.90	33,983	34,381	39,496	14.67	2,692
2011	183,925.81	76,476	77,373	106,553	14.75	7,224
2012	36,959.20	14,466	14,636	22,324	14.77	1,511
2013	524,331.25	191,643	193,890	330,442	14.76	22,388
2014	291,447.41	98,159	99,310	192,138	14.77	13,009
2015	5,559.62	1,698	1,718	3,842	14.78	260
2018	56,915.29	10,916	11,044	45,871	14.75	3,110
2019	1,505,125.32	218,544	221,106	1,284,019	14.71	87,289
2021	179,369.15	6,081	6,152	173,217	14.25	12,156
	9,644,403.18	5,460,955	5,524,975	4,119,428		290,132

RACCOON S & S HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2037

1982	2,384,494.57	1,702,148	1,722,103	662,392	13.63	48,598
1988	11,180.00	7,940	8,033	3,147	13.67	230
1991	12,027.76	8,253	8,350	3,678	13.95	264
1996	35,462.54	22,788	23,055	12,407	14.18	875
2000	44.99	27	27	18	14.47	1
2002	5,351.86	3,068	3,104	2,248	14.51	155
2003	2,719.34	1,524	1,542	1,177	14.50	81
2011	69,719.58	28,989	29,329	40,391	14.75	2,738
2012	23,737.40	9,291	9,400	14,337	14.77	971
2013	88,027.35	32,174	32,551	55,476	14.76	3,759
2014	101,544.73	34,200	34,601	66,944	14.77	4,532
2017	110,769.71	25,876	26,179	84,590	14.77	5,727
	2,845,079.83	1,876,278	1,898,274	946,806		67,931

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RACCOON GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	1,518,371.46	1,083,874	1,096,581	421,791	13.63	30,946
1987	2,732.66	1,952	1,975	758	13.81	55
1988	5,314.81	3,775	3,819	1,496	13.67	109
1991	60,628.56	41,603	42,091	18,538	13.95	1,329
1996	10,477.93	6,733	6,812	3,666	14.18	259
1998	32,432.02	20,121	20,357	12,075	14.38	840
2004	1,773.48	968	979	794	14.55	55
2007	83,517.03	41,541	42,028	41,489	14.65	2,832
2011	44,221.68	18,387	18,603	25,619	14.75	1,737
2018	59,727.99	11,456	11,590	48,138	14.75	3,264
2019	111,256.63	16,154	16,343	94,913	14.71	6,452
2020	26,926.73	2,510	2,539	24,387	14.60	1,670
2021	59,789.72	2,027	2,051	57,739	14.25	4,052
	2,017,170.70	1,251,101	1,265,768	751,403		53,600

PREBLE AVE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2061

2006	13,103,749.96	4,427,757	4,479,665	8,624,085	30.37	283,967
2009	43,868.25	12,612	12,760	31,108	30.98	1,004
2010	96,421.61	25,947	26,251	70,170	31.24	2,246
2011	889,736.97	223,324	225,942	663,795	31.34	21,180
2012	1,024,739.40	237,535	240,320	784,420	31.48	24,918
2013	355,475.72	75,219	76,101	279,375	31.66	8,824
2014	466,079.68	89,114	90,159	375,921	31.72	11,851
2015	9,985.04	1,693	1,713	8,272	31.82	260
2016	27,421.61	4,042	4,089	23,332	31.81	733
2017	501,314.78	62,063	62,791	438,524	31.86	13,764
2018	102,290.68	10,168	10,287	92,003	31.71	2,901
2019	462,254.18	33,976	34,374	427,880	31.51	13,579
2020	95,323.24	4,404	4,456	90,868	30.97	2,934
2021	239,158.87	4,018	4,065	235,094	29.35	8,010
	17,417,819.99	5,211,872	5,272,972	12,144,848		396,171

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WOODS RUN TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
2006	9,427,600.47	3,360,940	3,400,341	6,027,259	27.98	215,413
2008	4,263,403.25	1,375,374	1,391,498	2,871,905	28.34	101,338
2010	878,117.71	251,493	254,441	623,676	28.66	21,761
2011	792,458.08	212,220	214,708	577,750	28.71	20,124
2012	161,276.30	39,997	40,466	120,810	28.81	4,193
2013	44,427.00	10,085	10,203	34,224	28.95	1,182
2014	923,602.26	189,800	192,025	731,577	29.00	25,227
2015	347,160.16	63,391	64,134	283,026	29.09	9,729
2017	84,726.10	11,362	11,495	73,231	29.06	2,520
2018	40,668.35	4,384	4,435	36,233	28.97	1,251
2019	1,048,624.49	83,890	84,873	963,751	28.75	33,522
2020	419,698.53	21,153	21,401	398,298	28.26	14,094
	18,431,762.70	5,624,089	5,690,022	12,741,741		450,354

WOODS RUN #5 TRANSPORTATION HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2061

2011	157,195.44	39,456	39,919	117,277	31.34	3,742
2012	13,010.91	3,016	3,051	9,960	31.48	316
2013	1,009,137.65	213,534	216,038	793,100	31.66	25,051
2014	169,891.52	32,483	32,864	137,028	31.72	4,320
2019	178,944.62	13,152	13,306	165,638	31.51	5,257
2020	98,561.36	4,554	4,607	93,954	30.97	3,034
	1,626,741.50	306,195	309,785	1,316,956		41,720

INDEPENDENT ALTERNATE OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2068

2013	4,142,612.11	816,923	826,500	3,316,112	34.60	95,841
2015	116,942.76	18,313	18,528	98,415	35.00	2,812
	4,259,554.87	835,236	845,028	3,414,527		98,653

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1905	8,881.12	8,881	8,881			
1925	737.36	737	737			
1926	15.05	15	15			
1931	16,963.00	16,963	16,963			
1935	421.35	421	421			
1940	19.26	19	19			
1942	180.69	181	181			
1948	22,914.33	22,599	22,868	46	0.62	46
1949	4,128.17	4,050	4,098	30	0.85	30
1950	1,448.04	1,413	1,430	18	1.08	17
1952	451.75	436	441	11	1.56	7
1958	4,032.50	3,756	3,801	232	3.09	75
1965	539.23	480	486	54	4.92	11
1967	6,665.75	5,851	5,921	745	5.50	135
1969	11,087.35	9,579	9,693	1,394	6.12	228
1970	11,759.50	10,071	10,191	1,568	6.46	243
1976	6,822.07	5,480	5,545	1,277	8.85	144
1977	22,254.33	17,645	17,855	4,399	9.32	472
1984	794.00	601	608	186	12.00	16
1986	8,506.94	6,221	6,295	2,212	13.04	170
1990	11,312.32	7,591	7,681	3,631	15.45	235
1993	1,317.79	819	829	489	17.37	28
1995	63,828.64	37,378	37,823	26,005	18.75	1,387
1996	253,546.74	143,533	145,243	108,303	19.55	5,540
1998	445,768.99	236,748	239,569	206,200	20.75	9,937
1999	88,722.68	45,320	45,860	42,863	21.55	1,989
2000	50,481.45	24,857	25,153	25,328	22.17	1,142
2001	533,821.31	251,697	254,696	279,125	22.98	12,146
2002	1,135.42	514	520	615	23.60	26
2003	38,314.25	16,513	16,710	21,604	24.42	885
2004	9,962.85	4,097	4,146	5,817	25.06	232
2005	8,898.54	3,465	3,506	5,392	25.87	208
2006	414,602.49	152,325	154,140	260,462	26.69	9,759
2007	40,724.00	14,115	14,283	26,441	27.34	967
2009	149,026.72	44,887	45,422	103,605	29.00	3,573
2011	755,652.56	193,598	195,905	559,748	30.48	18,364
2012	55,610.94	12,946	13,100	42,511	31.31	1,358
2013	141,977.07	29,687	30,041	111,936	32.15	3,482
2014	72,303.91	13,449	13,609	58,695	32.82	1,788
2015	605,872.50	98,030	99,198	506,674	33.66	15,053
2016	207,767.07	28,568	28,908	178,859	34.50	5,184

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2017	704,279.90	79,865	80,817	623,463	35.18	17,722
2018	807,875.53	71,578	72,431	735,445	36.02	20,418
2019	467,796.92	29,845	30,201	437,596	36.71	11,920
2020	330,900.47	12,773	12,925	317,975	37.41	8,500
2021	119,579.44	1,566	1,585	117,995	37.67	3,132
	6,509,702.29	1,671,163	1,690,754	4,818,948		156,569
	165,806,551.95	51,099,357	51,690,095	114,116,457		5,013,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.8 3.02

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.15 STRUCTURES AND IMPROVEMENTS - EV CHARGING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2021	1,387,500.00	78,532		1,387,500	8.33	166,567
	1,387,500.00	78,532		1,387,500		166,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	12.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2002	5,904.89	5,757	5,758	147	0.50	147
2003	206,707.26	191,204	191,226	15,481	1.50	10,321
2004	15,493.02	13,556	13,558	1,935	2.50	774
2005	244,565.11	201,766	201,789	42,776	3.50	12,222
2006	584,112.45	452,687	452,740	131,372	4.50	29,194
2007	0.08					
2009	5,884.00	3,678	3,678	2,206	7.50	294
2011	131,314.49	68,940	68,948	62,366	9.50	6,565
2012	200,674.00	95,320	95,331	105,343	10.50	10,033
2013	347,322.84	147,612	147,629	199,694	11.50	17,365
2014	583,739.30	218,902	218,928	364,811	12.50	29,185
2015	1,539,521.11	500,344	500,402	1,039,119	13.50	76,972
2016	26,077.70	7,171	7,172	18,906	14.50	1,304
2017	418,912.23	94,255	94,266	324,646	15.50	20,945
2018	552,975.63	96,771	96,782	456,194	16.50	27,648
2019	466,288.94	58,286	58,293	407,996	17.50	23,314
	5,329,493.05	2,156,249	2,156,500	3,172,993		266,283

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - E.D.P. EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2017	5,428,646.78	4,885,782	4,562,293	866,354	0.50	866,354
2018	2,837,782.26	1,986,448	1,854,925	982,857	1.50	655,238
2019	6,095,848.11	3,047,924	2,846,120	3,249,728	2.50	1,299,891
2020	4,561,515.87	1,368,455	1,277,849	3,283,667	3.50	938,191
2021	17,871,400.41	1,787,140	1,668,813	16,202,587	4.50	3,600,575
	36,795,193.43	13,075,749	12,210,000	24,585,193		7,360,249
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 20.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1993	107,936.90	102,540	102,549	5,388	1.50	3,592
1994	102,887.68	94,314	94,322	8,566	2.50	3,426
2000	130,828.73	93,761	93,769	37,060	8.50	4,360
2001	8,530.94	5,829	5,830	2,701	9.50	284
2003	61,839.75	38,135	38,138	23,702	11.50	2,061
2006	944,989.56	488,248	488,292	456,698	14.50	31,496
2014	22,400.00	5,600	5,600	16,800	22.50	747
	1,379,413.56	828,427	828,500	550,914		45,966
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 3.33

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1997	183,835.64	180,159	179,595	4,241	0.50	4,241
2000	195,075.03	167,765	167,240	27,835	3.50	7,953
2001	378,459.71	310,337	309,365	69,095	4.50	15,354
2002	583,922.00	455,459	454,033	129,889	5.50	23,616
2003	298,630.88	220,987	220,295	78,336	6.50	12,052
2004	321,887.03	225,321	224,615	97,272	7.50	12,970
2005	414,543.82	273,599	272,742	141,802	8.50	16,683
2006	2,711,903.67	1,681,380	1,676,114	1,035,790	9.50	109,031
2007	764,289.56	443,288	441,900	322,390	10.50	30,704
2008	268,216.94	144,837	144,383	123,834	11.50	10,768
2009	1,706,958.42	853,479	850,806	856,152	12.50	68,492
2010	1,011,921.05	465,484	464,026	547,895	13.50	40,585
2011	1,218,704.71	511,856	510,253	708,452	14.50	48,859
2012	2,377,461.89	903,436	900,606	1,476,856	15.50	95,281
2013	1,677,887.50	570,482	568,695	1,109,192	16.50	67,224
2014	1,169,820.44	350,946	349,847	819,973	17.50	46,856
2015	1,372,966.46	356,971	355,853	1,017,113	18.50	54,979
2016	2,929,954.18	644,590	642,571	2,287,383	19.50	117,302
2017	1,388,523.37	249,934	249,151	1,139,372	20.50	55,579
2018	1,592,694.53	222,977	222,279	1,370,416	21.50	63,740
2019	2,767,616.97	276,762	275,896	2,491,721	22.50	110,743
2020	2,052,350.45	123,141	122,755	1,929,595	23.50	82,110
2021	1,102,434.89	22,049	21,980	1,080,455	24.50	44,100
	28,490,059.14	9,655,239	9,625,000	18,865,059		1,139,222

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 4.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2002	79,984.00	77,984	77,186	2,798	0.50	2,798
2005	139,720.33	115,269	114,090	25,630	3.50	7,323
2006	58,532.76	45,363	44,899	13,634	4.50	3,030
2008	845.29	571	565	280	6.50	43
2009	31,479.93	19,675	19,474	12,006	7.50	1,601
2010	516,042.61	296,725	293,689	222,354	8.50	26,159
2011	42,334.35	22,226	21,999	20,335	9.50	2,141
2012	428,035.95	203,317	201,237	226,799	10.50	21,600
2013	67,929.97	28,870	28,575	39,355	11.50	3,422
2015	242,718.47	78,884	78,077	164,641	13.50	12,196
2017	181,601.91	40,860	40,442	141,160	15.50	9,107
2018	65,052.04	11,384	11,267	53,785	16.50	3,260
	1,854,277.61	941,128	931,500	922,778		92,680
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.0 5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2007	1,703,443.26	1,646,667	1,636,571	66,872	0.50	66,872
2008	4,225,955.80	3,803,360	3,780,041	445,915	1.50	297,277
2009	4,102,141.10	3,418,437	3,397,478	704,663	2.50	281,865
2010	557,365.17	427,315	424,695	132,670	3.50	37,906
2011	4,340,229.69	3,038,161	3,019,533	1,320,697	4.50	293,488
2012	4,819,734.12	3,052,482	3,033,766	1,785,968	5.50	324,721
2013	8,143,219.35	4,614,518	4,586,225	3,556,994	6.50	547,230
2014	2,275,528.91	1,137,764	1,130,788	1,144,741	7.50	152,632
2015	13,005,614.18	5,635,723	5,601,169	7,404,445	8.50	871,111
2016	11,888,517.73	4,359,163	4,332,435	7,556,083	9.50	795,377
2017	1,458,922.84	437,677	434,994	1,023,929	10.50	97,517
2018	3,264,861.41	761,790	757,119	2,507,742	11.50	218,065
2019	7,068,399.18	1,178,090	1,170,867	5,897,532	12.50	471,803
2020	792,914.98	79,291	78,805	714,110	13.50	52,897
2021	3,487,151.85	116,227	115,514	3,371,638	14.50	232,527
	71,133,999.57	33,706,665	33,500,000	37,634,000		4,741,288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 6.67

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2002	77,503.00	75,565	74,282	3,221	0.50	3,221
2004	60,334.98	52,793	51,896	8,439	2.50	3,376
2005	45,054.60	37,170	36,539	8,516	3.50	2,433
2006	36,150.54	28,017	27,541	8,610	4.50	1,913
2007	351.23	255	251	100	5.50	18
2015	10,621.54	3,452	3,393	7,229	13.50	535
	230,015.89	197,252	193,902	36,114		11,496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.1 5.00

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

DUQUESNE LIGHT COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
303.00	2,990,977.95			
350.00	22,290.30	1,137.23-	29,000.00	30,137.23
352.00	93,267.32	58,443.94	1,523.85	56,920.09-
353.00	2,396,820.00	678,910.71	60,109.10	618,801.61-
356.00	27,400.41	45,487.38	23,011.67	22,475.71-
357.00	11,129.15	197,757.98	194,412.25	3,345.73-
360.00	90,950.90			
361.00	17,000.91	14,089.24		14,089.24-
362.00	1,456,115.01	1,075,470.04	28,424.69	1,047,045.35-
364.11	6,259,162.37	3,135,094.68	893,246.99	2,241,847.69-
365.01	6,477,151.12	1,121,162.38	597,641.05	523,521.33-
366.00	78,627.23	31,923.59	1,482.81	30,440.78-
367.00	2,880,853.29	547,037.25	498,352.48	48,684.77-
368.00	6,845,491.37	1,077,400.80	1,095,428.06	18,027.26
369.20	457,517.88	1,442,930.18		1,442,930.18-
370.00	21,380,302.84	2,008.39		2,008.39-
370.10	12,491.73			
373.00	1,144,840.20	37,051.86		37,051.86-
390.10	299,416.57	60,454.26		60,454.26-
391.00	1,618,904.25			
392.00	4,448,975.34	42,884.00-	128,074.50	170,958.50
393.00	14,796.06			
394.00	391,617.62			
395.00	610,947.01			
397.00	3,168,684.48			
	63,195,731.31	9,481,201.45	3,550,707.45	5,930,494.00-
2018 TRANSACTION YEAR				
352.00	48,329.79	1,620.85		1,620.85-
353.00	3,138,131.87	934,401.09	1,999.55	932,401.54-
355.00	3,803.03	1,037.79		1,037.79-
356.00	3,819.27	44,180.18		44,180.18-
362.00	1,700,184.77	652,537.25	6,716.85	645,820.40-
364.11	8,815,643.61	4,527,343.88	677,169.04	3,850,174.84-
365.01	10,674,256.33	1,400,699.74	1,949,544.69	548,844.95
366.00	227,644.37	43,443.69		43,443.69-
367.00	7,741,079.25	1,016,492.94	2,259,047.98	1,242,555.04
368.00	10,307,824.66	1,180,118.90	756,447.63	423,671.27-
369.20	1,045,988.52	1,401,663.80		1,401,663.80-
370.00	25,943,853.96	277,982.71		277,982.71-
373.00	573,911.34	39,295.93		39,295.93-
390.10	17,350.21			
392.00	1,902,741.55	86,300.00-	25,053.20	111,353.20
396.00	302,297.30			
397.00	2,171,279.67			
	74,618,139.50	11,434,518.75	5,675,978.94	5,758,539.81-

DUQUESNE LIGHT COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
353.00	2,208,563.66	580,806.30		580,806.30-
354.00	645,954.25			
356.00	45,999.22	196,952.91		196,952.91-
357.00	16,636.40			
358.00	98,482.01			
361.00	56,242.55	65,630.63		65,630.63-
362.00	2,079,989.64	1,470,386.84		1,470,386.84-
364.11	6,412,418.85	3,970,076.78	1,038,461.30	2,931,615.48-
365.01	7,649,870.57	2,512,801.50	1,589,500.95	923,300.55-
366.00	61,452.20	65,140.59		65,140.59-
367.00	5,757,578.07	1,565,025.76	644,736.30	920,289.46-
368.00	9,099,589.71	1,633,372.56	600,740.50	1,032,632.06-
369.20	318,642.04	1,377,092.11		1,377,092.11-
370.00	235,499.28	5,317.56		5,317.56-
373.00	1,701,296.30	43,204.27		43,204.27-
390.10	40,650.34	8,466.59		8,466.59-
390.20	10,174.02	11,905.33		11,905.33-
392.00	1,997,054.93	30,370.00-	137,295.00	167,665.00
396.00	97,970.01			
397.00	5,893,626.21			
	44,427,690.26	13,475,809.73	4,010,734.05	9,465,075.68-
2020 TRANSACTION YEAR				
352.00	24,188.90	41,009.59	992.28	40,017.31-
353.00	3,671,416.21	897,620.21	8,206.17	889,414.04-
354.00	708,579.61	38,063.05		38,063.05-
355.00	19,494.35	4,469.59		4,469.59-
356.00	148,576.23	229,134.07		229,134.07-
361.00	71,671.51	32,484.63		32,484.63-
362.00	4,274,291.09	1,399,570.05		1,399,570.05-
364.11	2,187,353.77	4,245,098.45	860,073.01	3,385,025.44-
365.01	4,183,197.74	2,379,647.12	1,336,981.27	1,042,665.85-
366.00	172,634.86	62,809.75		62,809.75-
367.00	4,323,718.86	1,589,410.99	874,677.23	714,733.76-
368.00	4,839,314.97	1,618,214.51	457,751.16	1,160,463.35-
369.20		1,004,737.81		1,004,737.81-
370.00	33,617.81	491.12		491.12-
373.00	1,288,041.69	18,578.66		18,578.66-
390.10	7,113.61	28,867.79		28,867.79-
390.20	10,174.02			
392.00	2,298,354.30	74,667.98	273,931.47	199,263.49
396.00	111,968.47	4,772.94	17,510.25	12,737.31
397.00	10,276,213.83	245.02		245.02-
	38,649,921.83	13,669,893.33	3,830,122.84	9,839,770.49-

DUQUESNE LIGHT COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
352.00	17,028.69	18,022.74	242.50	17,780.24-
353.00	7,614,504.69	2,160,774.13	125,729.15	2,035,044.98-
354.00	1,033,507.72	32,636.39		32,636.39-
356.00	235,575.72	481,563.75	20,665.85	460,897.90-
361.00	98,315.22	71,550.70	8.74	71,541.96-
362.00	5,408,321.27	3,169,284.90	24,876.80	3,144,408.10-
364.11	5,250,374.23	3,569,697.20	904,716.43	2,664,980.77-
365.01	8,062,540.06	2,717,813.30	1,705,044.35	1,012,768.95-
366.00	2,751,251.63	291,067.89	285,176.01	5,891.88-
367.00	2,964,357.93	567,578.38	536,137.64	31,440.74-
368.00	9,133,960.38	1,659,852.69	998,771.24	661,081.45-
369.20	2,550,842.31	7,204,395.59		7,204,395.59-
370.00	278,074.50	1,221.16		1,221.16-
373.00	775,340.88	32,419.17		32,419.17-
392.00	4,157,972.17	23,659.05-	266,027.12	289,686.17
397.00	6,517,245.72	68.02		68.02-
	56,849,213.12	21,954,286.96	4,867,395.83	17,086,891.13-
TOTAL	277,740,696.02	70,015,710.22	21,934,939.11	48,080,771.11-



— DUQUESNE LIGHT CO. —

PITTSBURGH, PENNSYLVANIA

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AS OF
DECEMBER 31, 2022

EXHIBIT JJS-3

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

DUQUESNE LIGHT COMPANY
Pittsburgh, Pennsylvania

2022 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2022

EXHIBIT JJS-3

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

April 12, 2021

Duquesne Light Company
411 7th Avenue
Pittsburgh, PA 15219

Attention Jaime A. Bachota
Assistant Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Duquesne Light Company. The results of our study as of December 31, 2022, are presented in the attached detailed report.

The results of our study as of December 31, 2021, as well as a discussion of the methods and procedures used in the calculations and the support for the service life estimates, are included in our report titled "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2021." The same methods, procedures and estimates were used in both studies.

The results of our study as of December 31, 2022, are summarized on pages I-3 through I-7 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

067908

Gannett Fleming Valuation and Rate Consultants, LLC

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PART I. RESULTS OF STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The tables on pages I-3 through I-7 summarize the results of the depreciation studies for electric plant as of December 31, 2022. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2022, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2022. Table 3 sets forth the calculations of the depreciation accruals for the twelve months ended December 31, 2022. Table 4 presents the amortization of experienced and estimated net salvage based on the period 2018 through 2022.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of survivor curves are presented in Exhibit JJS 2. Supporting data for the original cost depreciation calculations in account sequence are presented in this report beginning on page II-6. The tables of the calculated original cost depreciation indicate the estimated survivor curves used in the calculations and set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life, and calculated remaining life accrual. The amount of regular retirements, gross salvage and cost of removal are set forth by account for the years 2018 through 2022, beginning on pages III-2 through III-4.

DUQUESNE LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	DEPRECIABLE PLANT							
	TRANSMISSION PLANT							
352	STRUCTURES AND IMPROVEMENTS							
354	MAJOR STRUCTURES	65-R3 *	27,704,070.44	10,104,522	17,599,549	882,146	3.18	20.0
355	OTHER SMALL STRUCTURES	45-R3	7,611,281.65	2,131,308	5,479,974	181,337	2.38	30.2
	TOTAL ACCOUNT 352		35,315,352.09	12,235,830	23,079,523	1,063,483	3.01	21.7
353	STATION EQUIPMENT	38-S0	507,572,819.68	158,591,302	348,981,518	16,524,691	3.26	21.1
354	TOWERS AND FIXTURES	80-R3	80,465,415.06	34,399,873	46,065,542	966,919	1.20	47.6
355	POLES AND FIXTURES	55-R3	68,213,615.44	17,199,469	51,014,146	1,319,640	1.93	38.7
356	OVERHEAD CONDUCTORS AND DEVICES	65-R3	160,803,967.31	39,049,662	121,754,305	2,625,724	1.63	46.4
357	UNDERGROUND CONDUIT	60-S3	83,002,132.86	35,003,214	47,998,919	1,432,882	1.73	33.5
358	UNDERGROUND CONDUCTORS AND DEVICES	60-R3	161,446,942.95	37,024,095	124,422,848	2,947,388	1.83	42.2
359	ROADS AND TRAILS	60-R4	10,185,993.84	1,716,041	8,469,953	179,862	1.77	47.1
	TOTAL TRANSMISSION PLANT		1,107,006,239.23	335,219,485	771,786,754	27,060,589	2.44	28.5
	DISTRIBUTION PLANT							
361	STRUCTURES AND IMPROVEMENTS							
365.01	MAJOR STRUCTURES	70-R3 *	41,646,309.30	28,449,411	13,196,895	986,742	2.37	13.4
366	OTHER SMALL STRUCTURES	45-R3	30,640,927.24	15,577,876	15,063,051	631,214	2.06	23.9
	TOTAL ACCOUNT 361		72,287,236.54	44,027,287	28,259,946	1,617,956	2.24	17.5
362	STATION EQUIPMENT							
364.11	COMPANY STATIONS	55-R1	490,578,533.88	170,443,153	320,135,381	10,239,901	2.09	31.3
365.01	CUSTOMER HIGH TENSION	45-R0.5	40,410,779.98	17,754,856	22,655,924	993,670	2.46	22.8
366	PORTABLE SUBSTATIONS	45-R0.5	5,945,778.07	1,504,753	4,441,025	175,136	2.95	25.4
	TOTAL ACCOUNT 362		536,935,091.93	189,702,762	347,232,330	11,408,707	2.12	30.4
367	POLES, TOWERS AND FIXTURES	58-R1	624,017,331.77	192,714,514	431,302,818	13,205,512	2.12	32.7
368.01	OVERHEAD CONDUCTORS AND DEVICES	50-R0.5	629,457,567.34	184,534,010	444,923,557	16,675,759	2.65	26.7
366	UNDERGROUND CONDUIT	75-R4	219,374,891.48	53,228,914	166,145,978	3,069,681	1.40	54.1
367	UNDERGROUND CONDUCTORS AND DEVICES	45-R1.5	460,253,361.64	136,277,079	323,976,283	12,499,690	2.72	25.9
368	LINE TRANSFORMERS							
369.2	OVERHEAD	39-S0	297,445,404.49	88,701,146	208,744,258	9,868,311	3.32	21.2
370	CONVENTIONAL DISTRIBUTION NETWORK	45-R0.5	85,315,119.91	22,312,130	63,002,990	2,636,385	3.09	23.9
373	30-L0	30-L0	63,868,407.02	17,992,972	45,875,435	3,014,615	4.72	15.2
	UNDERGROUND RESIDENTIAL DISTRIBUTION	40-R1.5	44,157,066.92	11,762,983	32,394,084	1,420,125	3.22	22.8
	TOTAL ACCOUNT 368		490,785,998.34	140,769,237	350,016,767	16,939,436	3.45	20.7
369.2	SERVICES	65-R1.5	114,962,845.55	86,333,512	28,629,334	2,400,475	2.09	36.0
370	METERS AND SMART METERS	18-S0	151,169,096.75	42,907,740	108,261,356	10,607,316	7.02	10.2
373	STREET LIGHTING EQUIPMENT	30-L0	44,729,529.77	25,853,255	18,876,275	1,279,895	2.86	14.7
	TOTAL DISTRIBUTION PLANT		3,343,972,951.11	1,038,644,126	2,305,328,822	89,704,427	2.68	25.7

DUQUESNE LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
390.1	GENERAL PLANT							
	STRUCTURES AND IMPROVEMENTS							
	MAJOR STRUCTURES	58-R2 *	165,834,922.57	54,973,653	110,861,269	5,093,958	3.07	21.8
	EV CHARGING STATIONS	10-L3	2,775,000.02	245,651	2,529,349	323,128	11.64	7.8
	OTHER SMALL STRUCTURES	45-R3	6,719,702.29	1,852,612	4,867,090.00	160,527	2.39	30.3
	TOTAL ACCOUNT 390		175,329,624.88	57,071,916	118,257,708	5,577,613	3.18	21.2
391	OFFICE FURNITURE AND EQUIPMENT							
	OFFICE FURNITURE	20-SQ	5,323,588.16	2,394,300	2,929,288	266,196	5.00	11.0
	E.D.P EQUIPMENT	5-SQ	41,365,236.34	14,919,000	26,446,236	8,273,077	20.00	3.2
	TOTAL ACCOUNT 391		46,688,824.50	17,313,300	29,375,524	8,539,273	18.29	3.4
392	TRANSPORTATION EQUIPMENT							
	STORES EQUIPMENT	30-SQ	65,323,573.71	38,925,551	26,398,023	**	3.33	11.1
393	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	1,379,413.56	867,500	511,914	45,981	4.00	16.1
394	LABORATORY EQUIPMENT	20-SQ	29,883,989.50	10,637,500	19,246,490	1,195,504	5.00	9.3
395	POWER OPERATED EQUIPMENT		1,774,293.33	951,800	822,493	88,723		
396	COMMUNICATION EQUIPMENT	15-SQ	3,694,308.85	1,931,572	1,762,737	**	6.67	7.4
397	MISCELLANEOUS EQUIPMENT	20-SQ	71,336,773.31	36,297,200	35,039,573	4,755,743	5.00	3.0
398			152,512.89	129,314	23,199	7,625		
	TOTAL GENERAL PLANT		395,563,314.53	164,125,653	231,437,661	20,210,462	5.11	11.5
	TOTAL DEPRECIABLE PLANT		4,846,542,504.87	1,537,989,264	3,308,553,237	136,975,478	2.83	24.2
301	INTANGIBLE AND NONDEPRECIABLE PLANT							
	ORGANIZATION		100,275.19					
302	FRANCHISES AND CONSENTS		6,830.09					
303	MISCELLANEOUS INTANGIBLE PLANT		376,330,772.63	248,211,111				
350	LAND AND LAND RIGHTS		15,820,810.60	(12,054)				
360	LAND AND LAND RIGHTS		23,189,758.23					
389	LAND AND LAND RIGHTS		6,144,797.11					
390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS		20,985,509.13	12,273,149				
	TOTAL INTANGIBLE AND NONDEPRECIABLE PLANT		442,578,752.98	260,472,206				
	TOTAL ELECTRIC PLANT		5,289,121,257.85	1,798,461,469				

NOTE: TRANSPORTATION WAS SWITCHED FROM GROUP TO INDIVIDUAL WITH GAIN LOSS.

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ANNUAL ACCRUAL IS CHARGED ON A VEHICLE BY VEHICLE BASIS.

DUQUESNE LIGHT COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2022 OF THE BOOK RESERVE AS OF DECEMBER 31, 2021

DEPRECIABLE PLANT	DEPRECIABLE GROUP (1)	BOOK RESERVE AT BEGINNING OF YEAR		ANNUAL ACCRUALS (3)	AMORTIZATION OF NET SALVAGE		RETIREMENTS - (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISCELLANEOUS DEBITS AND CREDITS (8)	BOOK RESERVE AT END OF YEAR (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
		(2)	(2)		(4)	(4)						
DEPRECIABLE PLANT												
352	TRANSMISSION PLANT											
353	STRUCTURES AND IMPROVEMENTS	11,140,888		1,071,674	23,268			87,921	1,511,008		12,235,830	34.65
354	STATION EQUIPMENT	147,896,593		16,431,251	1,011,294						158,591,302	31.25
355	TOWERS AND FIXTURES	34,344,628		925,334	14,140				27,068		34,399,873	42.75
356	POLES AND FIXTURES	16,066,223		43,895	1,101				12,429		17,199,469	25.21
357	OVERHEAD CONDUCTORS AND DEVICES	39,896,574		2,211,724	190,728			96,416	2,246,713		39,049,662	24.28
358	UNDERGROUND CONDUIT	33,559,486		1,444,055	669						35,003,214	42.17
359	UNDERGROUND CONDUCTORS AND DEVICES	34,449,376		2,841,450				47,226			37,024,095	22.93
	ROADS AND TRAILS	1,536,203		179,636							1,716,041	16.85
	TOTAL TRANSMISSION PLANT	319,888,971		26,293,800	1,241,200			231,563	3,844,444	0	335,219,485	
DISTRIBUTION PLANT												
361	STRUCTURES AND IMPROVEMENTS	42,712,363		1,510,404	36,749			12	97,824		44,027,287	60.91
362	STATION EQUIPMENT	179,163,177		11,723,636	1,541,446			7,927	1,009,956		189,702,762	35.33
363.1	POLES, TOWERS AND FIXTURES	183,776,316		12,911,929	3,014,729			798,773	3,151,683		192,714,514	39.71
366	OVERHEAD CONDUCTORS AND DEVICES	175,283,463		16,512,844	590,682			1,475,396	2,351,758		184,534,010	36.13
367	UNDERGROUND CONDUIT	51,776,325		2,908,475	41,545			154,882	158,082		53,228,914	24.26
368	UNDERGROUND CONDUCTORS AND DEVICES	127,613,516		12,370,799	94,519			680,374	720,274		136,277,079	29.61
369.2	LINE TRANSFORMERS	131,616,889		16,775,786	651,964			843,819	1,402,338		140,769,231	28.68
370	SERVICES	33,144,726		2,215,007	2,409,987				6,806,575		28,629,334	24.90
373	METERS AND SMART METERS	31,973,678		11,157,608	57,404				1,228		42,907,740	28.38
	STREET LIGHTING EQUIPMENT	25,364,102		1,267,074	34,110				32,591		25,853,255	57.80
	TOTAL DISTRIBUTION PLANT	982,424,555		89,353,561	8,549,312			3,961,184	15,732,308	0	1,038,644,126	
GENERAL PLANT												
390.1	STRUCTURES AND IMPROVEMENTS	51,690,095		5,116,611	19,558						56,826,265	32.93
391.1	STRUCTURES AND IMPROVEMENTS - EV CHARGING STATIONS	0		245,651							245,651	8.85
391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE	2,156,500		266,135							2,394,300	40.44
392	OFFICE FURNITURE AND EQUIPMENT - E.D.P. EQUIPMENT	12,210,000		7,817,328							14,919,000	46.48
393	TRANSPORTATION EQUIPMENT	38,989,342		4,012,279	(187,785)			266,027	(23,659)		38,925,551	59.89
394	STORES EQUIPMENT	628,500		45,866							677,500	62.89
395	TOOLS, SHOP AND GARAGE EQUIPMENT	9,625,000		1,167,091							10,637,500	35.60
396	LABORATORY EQUIPMENT	931,500		90,681							951,800	53.64
397	POWER OPERATED EQUIPMENT	1,774,894		159,225	(2,547)						1,931,572	52.29
398	COMMUNICATION EQUIPMENT	33,500,000		4,748,046	63				18		36,297,200	50.88
	MISCELLANEOUS EQUIPMENT	193,902		9,559							129,314	84.79
	TOTAL GENERAL PLANT	151,879,734		23,678,574	(170,711)			266,027	(23,641)	85,677	164,125,653	
	TOTAL DEPRECIABLE PLANT	1,453,193,259		139,325,935	9,619,801			4,458,774	19,553,111	85,677	1,537,989,264	
INTANGIBLE PLANT AND NONDEPRECIABLE PLANT												
303	MISCELLANEOUS INTANGIBLE PLANT	220,607,855		59,207,749	(6,027)						248,211,111	57.45
350	LAND AND LAND RIGHTS	(6,027)			2,381						(12,054)	(0.04)
390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	11,260,124		1,010,644							12,273,149	53.66
	TOTAL INTANGIBLE PLANT AND NONDEPRECIABLE PLANT	231,861,952		60,218,393	(3,646)			0	0	0	260,472,206	
	TOTAL ELECTRIC PLANT	1,685,055,211		199,544,328	9,616,155			4,458,774	19,553,111	85,677	1,798,461,469	

DUQUESNE LIGHT COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	ORIGINAL COST AS OF DECEMBER 31, 2022 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT* (5)
DEPRECIABLE PLANT				
TRANSMISSION PLANT				
352	STRUCTURES AND IMPROVEMENTS	35,315,352.09	3.03	1,071,674
353	STATION EQUIPMENT	488,829,134.66	3.30	16,431,251
354	TOWERS AND FIXTURES	76,589,718.16	1.18	925,334
355	POLES AND FIXTURES	57,016,769.94	1.90	1,188,469
356	OVERHEAD CONDUCTORS AND DEVICES	129,659,388.51	1.52	2,211,724
357	UNDERGROUND CONDUIT	83,002,132.86	1.74	1,444,059
358	UNDERGROUND CONDUCTORS AND DEVICES	150,359,107.67	1.82	2,841,450
359	ROADS AND TRAILS	10,185,993.84	1.77	179,838
	TOTAL TRANSMISSION PLANT	1,030,957,597.73		26,293,800
DISTRIBUTION PLANT				
361	STRUCTURES AND IMPROVEMENTS	71,091,070.87	2.11	1,510,404
362	STATION EQUIPMENT	530,047,446.08	2.20	11,723,636
364.11	POLES, TOWERS AND FIXTURES	597,387,302.76	2.11	12,911,929
365.01	OVERHEAD CONDUCTORS AND DEVICES	603,286,069.64	2.68	16,512,844
366	UNDERGROUND CONDUIT	197,042,270.50	1.40	2,908,475
367	UNDERGROUND CONDUCTORS AND DEVICES	444,270,399.25	2.74	12,370,799
368	LINE TRANSFORMERS	468,536,145.45	3.50	16,775,786
369.2	SERVICES	111,371,995.28	1.96	2,215,007
370	METERS AND SMART METERS	145,982,960.80	7.51	11,157,608
373	STREET LIGHTING EQUIPMENT	43,886,987.99	2.86	1,267,074
	TOTAL DISTRIBUTION PLANT	3,212,902,648.62		89,353,561
GENERAL PLANT				
390.1	STRUCTURES AND IMPROVEMENTS	165,806,551.95	3.02	5,116,611
390.15	STRUCTURES AND IMPROVEMENTS - EV CHARGING STATIONS	1,387,500.00	12.00	245,651
391.1	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE	5,329,493.05	5.00	266,135
391.2	OFFICE FURNITURE AND EQUIPMENT - E.D.P. EQUIPMENT	36,795,193.43	20.00	7,817,328
392	TRANSPORTATION EQUIPMENT	63,481,545.88	**	4,012,279
393	STORES EQUIPMENT	1,379,413.56	3.33	45,966
394	TOOLS, SHOP AND GARAGE EQUIPMENT	28,490,059.14	4.00	1,167,091
395	LABORATORY EQUIPMENT	1,854,277.61	5.00	90,681
396	POWER OPERATED EQUIPMENT	3,694,308.85	**	159,225
397	COMMUNICATION EQUIPMENT	71,133,999.57	6.67	4,748,046
398	MISCELLANEOUS EQUIPMENT	230,015.89	5.00	9,559
	TOTAL GENERAL PLANT	379,582,358.93		23,678,574
	TOTAL DEPRECIABLE PLANT	4,623,442,605.28		139,325,935

* TOTAL ACCRUALS SHOWN ARE BASED ON AVERAGE MONTHLY BALANCES

** ANNUAL ACCRUAL IS CHARGED ON A VEHICLE BY VEHICLE BASIS.

DUQUESNE LIGHT COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
352	1,621				41,010	992	18,023	243	1,511,008	87,921	(59,418)	(11,884)
353	934,401	2,000	580,806		897,620	8,206	2,160,774	125,729	27,068		(5,860,754)	(1,172,151)
354			38,063		32,636						(97,767)	(19,553)
355	1,038		4,470						12,429		(17,937)	(3,587)
356	44,180		196,953		229,134		481,564	20,666	2,246,713	96,416	(3,081,462)	(616,292)
357											0	0
358									47,226	47,226	0	0
361			65,631		32,485		71,551	9	97,824	12	(267,469)	(53,494)
362	652,537	6,717	1,470,387		1,399,570		3,169,285	24,877	1,009,956	7,927	(7,662,214)	(1,532,443)
364.11	4,527,344	677,169	3,970,077	1,038,461	4,245,098	860,073	3,569,697	904,716	3,151,683	798,773	(15,184,706)	(3,036,941)
365.01	1,400,700	1,949,545	2,512,802	1,589,501	2,379,647	1,336,981	2,717,813	1,705,044	2,351,758	1,475,396	(3,306,252)	(661,250)
366	43,444		65,141		62,810		291,068	285,176	158,082	154,882	(180,486)	(36,097)
367	1,016,493	2,259,048	1,565,026	644,736	1,589,411	874,677	587,578	536,138	720,274	680,374	(463,808)	(92,762)
368	1,180,119	756,448	1,633,373	600,741	1,618,215	457,751	1,659,853	998,771	1,402,338	843,819	(3,836,367)	(767,273)
369.2	1,401,664		1,377,092		1,004,738		7,204,396		6,806,575		(17,794,465)	(3,558,893)
370	277,983		5,318		491		1,221		1,228		(286,241)	(57,248)
373	39,296		43,204		18,579		32,419		32,591		(166,089)	(33,218)
390.1			8,467		28,868						(37,334)	(7,467)
390.2			11,905								(11,905)	(2,381)
392	(86,300)	25,053	(30,370)	137,295	74,668	273,931	(23,659)	266,027	(23,659)	266,027	1,057,654	211,531
396					4,773	17,510					12,737	2,547
397					245	-	68		18		(331)	(66)
TOTAL	11,434,519	5,675,979	13,475,810	4,010,734	13,669,893	3,830,123	21,954,287	4,867,396	19,553,111	4,458,774	(57,244,614)	(11,448,922)

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		CUMULATIVE AMOUNT (5)	DEPRECIATED ORIGINAL COST
			(2)	(3)		PCT OF COL 4 TOTAL (6)
1899	30,120	30,120				0.0
1900	5,960	5,960				0.0
1901	5,508	5,508				0.0
1902	12,684	12,685		1-	1-	0.0
1903	7,225	7,224		1		0.0
1904	23,878	23,879		1-	1-	0.0
1905	9,920	9,920			1-	0.0
1906	1,389	1,389			1-	0.0
1907	2,514	2,514			1-	0.0
1908	24	24			1-	0.0
1909	689	689			1-	0.0
1910	3,624	3,624			1-	0.0
1911	1,663	1,663			1-	0.0
1913	17,084	17,084			1-	0.0
1914	27,148	27,149		1-	2-	0.0
1915	23,069	23,069			2-	0.0
1916	257,998	257,587		411	409	0.0
1917	49,440	49,333		107	516	0.0
1918	109,424	109,180		244	760	0.0
1919	109,159	108,737		422	1,182	0.0
1920	518,215	511,192		7,023	8,205	0.0
1921	118,225	117,529		696	8,901	0.0
1922	488,640	482,084		6,556	15,457	0.0
1923	363,542	354,011		9,531	24,988	0.0
1924	1,667,412	1,644,453		22,959	47,947	0.0
1925	1,064,983	1,040,498		24,485	72,432	0.0
1926	901,540	872,298		29,242	101,674	0.0
1927	1,206,602	1,153,849		52,753	154,427	0.0
1928	1,000,833	965,261		35,572	189,999	0.0
1929	633,090	588,321		44,769	234,768	0.0
1930	741,414	696,324		45,090	279,858	0.0
1931	456,189	424,122		32,067	311,925	0.0
1932	132,926	121,470		11,456	323,381	0.0
1933	137,956	125,608		12,348	335,729	0.0
1934	166,134	147,694		18,440	354,169	0.0
1935	139,676	125,414		14,262	368,431	0.0
1936	131,019	115,977		15,042	383,473	0.0
1937	232,574	205,802		26,772	410,245	0.0
1938	60,903	53,314		7,589	417,834	0.0
1939	150,358	132,054		18,304	436,138	0.0
1940	86,250	74,202		12,048	448,186	0.0
1941	636,518	557,719		78,799	526,985	0.0
1942	617,876	541,563		76,313	603,298	0.0
1943	165,961	144,457		21,504	624,802	0.0
1944	56,211	47,379		8,832	633,634	0.0

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1945	298,281	264,343	33,938		667,572	0.0
1946	93,627	76,181	17,446		685,018	0.0
1947	196,464	156,999	39,465		724,483	0.0
1948	998,979	806,860	192,119		916,602	0.0
1949	1,340,919	1,080,947	259,972		1,176,574	0.0
1950	2,060,435	1,663,729	396,706		1,573,280	0.0
1951	1,827,628	1,446,748	380,880		1,954,160	0.1
1952	2,203,647	1,679,432	524,215		2,478,375	0.1
1953	3,432,864	2,674,776	758,088		3,236,463	0.1
1954	5,321,040	4,154,560	1,166,480		4,402,943	0.1
1955	5,013,130	3,796,974	1,216,156		5,619,099	0.2
1956	8,712,178	6,657,095	2,055,083		7,674,182	0.2
1957	5,819,852	4,259,522	1,560,330		9,234,512	0.3
1958	8,909,284	6,901,538	2,007,746		11,242,258	0.3
1959	7,136,961	5,186,599	1,950,362		13,192,620	0.4
1960	5,623,250	3,961,611	1,661,639		14,854,259	0.5
1961	4,991,603	3,519,128	1,472,475		16,326,734	0.5
1962	4,570,927	3,100,748	1,470,179		17,796,913	0.5
1963	4,724,966	3,221,678	1,503,288		19,300,201	0.6
1964	5,707,357	3,908,581	1,798,776		21,098,977	0.6
1965	8,577,310	6,031,397	2,545,913		23,644,890	0.7
1966	6,811,963	4,505,653	2,306,310		25,951,200	0.8
1967	9,974,512	6,708,305	3,266,207		29,217,407	0.9
1968	9,206,218	6,263,731	2,942,487		32,159,894	1.0
1969	13,339,252	8,970,520	4,368,732		36,528,626	1.1
1970	28,193,657	18,787,378	9,406,279		45,934,905	1.4
1971	12,237,135	7,652,858	4,584,277		50,519,182	1.5
1972	40,428,821	26,841,002	13,587,819		64,107,001	2.0
1973	21,269,950	13,338,251	7,931,699		72,038,700	2.2
1974	27,456,091	16,695,223	10,760,868		82,799,568	2.5
1975	30,040,383	18,477,443	11,562,940		94,362,508	2.9
1976	27,703,234	16,723,391	10,979,843		105,342,351	3.2
1977	21,178,759	12,041,979	9,136,780		114,479,131	3.5
1978	24,929,698	14,267,899	10,661,799		125,140,930	3.8
1979	94,894,444	60,092,517	34,801,927		159,942,857	4.9
1980	33,943,856	18,976,784	14,967,072		174,909,929	5.3
1981	27,734,452	15,407,184	12,327,268		187,237,197	5.7
1982	62,170,322	36,815,091	25,355,231		212,592,428	6.5
1983	26,218,057	16,914,509	9,303,548		221,895,976	6.8
1984	32,196,031	20,756,284	11,439,747		233,335,723	7.1
1985	31,257,952	19,503,441	11,754,511		245,090,234	7.5
1986	41,645,000	25,563,393	16,081,607		261,171,841	8.0
1987	26,596,779	15,933,540	10,663,239		271,835,080	8.3
1988	31,373,838	18,483,906	12,889,932		284,725,012	8.7
1989	32,706,653	18,655,572	14,051,081		298,776,093	9.1

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1990	38,763,537	22,026,685	16,736,852	315,512,945	9.6
1991	37,896,931	20,934,109	16,962,822	332,475,767	10.1
1992	47,017,884	25,630,022	21,387,862	353,863,629	10.8
1993	34,057,375	17,896,451	16,160,924	370,024,553	11.3
1994	26,361,019	13,706,470	12,654,549	382,679,102	11.7
1995	37,124,608	19,068,504	18,056,104	400,735,206	12.2
1996	49,653,842	25,687,638	23,966,204	424,701,410	12.9
1997	46,477,411	22,607,994	23,869,417	448,570,827	13.7
1998	12,491,077	6,077,343	6,413,734	454,984,561	13.9
1999	34,783,861	16,799,515	17,984,346	472,968,907	14.4
2000	34,423,963	15,680,863	18,743,100	491,712,007	15.0
2001	50,640,902	23,147,934	27,492,968	519,204,975	15.8
2002	42,764,282	18,275,191	24,489,091	543,694,066	16.6
2003	39,245,647	15,683,039	23,562,608	567,256,674	17.3
2004	55,874,427	22,138,265	33,736,162	600,992,836	18.3
2005	95,183,679	36,363,099	58,820,580	659,813,416	20.1
2006	157,634,038	59,467,038	98,167,000	757,980,416	23.1
2007	110,054,341	37,090,805	72,963,536	830,943,952	25.3
2008	84,992,931	30,011,045	54,981,886	885,925,838	27.0
2009	153,135,177	50,770,695	102,364,482	988,290,320	30.1
2010	206,805,269	62,268,201	144,537,068	1,132,827,388	34.5
2011	167,790,431	49,117,812	118,672,619	1,251,500,007	38.2
2012	219,391,223	59,774,615	159,616,608	1,411,116,615	43.0
2013	169,586,057	42,620,391	126,965,666	1,538,082,281	46.9
2014	145,320,757	32,562,129	112,758,628	1,650,840,909	50.3
2015	153,808,688	37,941,876	115,866,812	1,766,707,721	53.9
2016	221,001,603	46,206,774	174,794,829	1,941,502,550	59.2
2017	203,751,714	36,763,055	166,988,659	2,108,491,209	64.3
2018	255,075,014	39,996,461	215,078,553	2,323,569,762	70.8
2019	219,990,993	29,241,104	190,749,889	2,514,319,651	76.6
2020	221,177,959	20,355,110	200,822,849	2,715,142,500	82.8
2021	325,693,263	20,714,877	304,978,386	3,020,120,886	92.1
2022	265,913,394	5,641,800	260,271,594	3,280,392,480	100.0
SUBTOTAL	4,777,524,622	1,497,132,141	3,280,392,477		
ACCOUNTS 392 AND 396	69,017,883	40,857,123	28,160,760		
NONDEPRECIABLE	442,578,753	260,472,206			
TOTAL	5,289,121,258	1,798,461,469	3,308,553,237		

UTILITY PLANT IN SERVICE

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
1958	8,598.19	7,617	7,820	778	7.01	111
1976	616,389.78	520,461	534,326	82,064	7.99	10,271
1977	3,380.68	2,845	2,921	460	8.02	57
1980	840,465.37	699,284	717,912	122,553	8.11	15,111
1981	23,903.87	19,811	20,339	3,565	8.13	438
1984	917.10	756	776	141	8.23	17
1992	182,916.77	143,937	147,771	35,145	8.26	4,255
1993	18,220.84	14,245	14,624	3,596	8.23	437
1994	53,126.91	41,184	42,281	10,846	8.26	1,313
1997	2,959.49	2,226	2,285	674	8.40	80
1999	126,094.29	93,045	95,524	30,571	8.35	3,661
2007	61,331.78	39,737	40,796	20,536	8.42	2,439
2009	25,464.06	15,676	16,094	9,370	8.43	1,112
2011	81,735.53	47,096	48,351	33,385	8.46	3,946
2012	36,995.19	20,510	21,056	15,939	8.44	1,889
2018	49,834.33	17,293	17,754	32,081	8.47	3,788
2021	667,002.94	100,451	103,127	563,876	8.46	66,652
	2,799,337.12	1,786,174	1,833,756	965,581		115,577

COLLIER SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 65-R3
PROBABLE RETIREMENT YEAR.. 6-2035

1970	602,056.54	489,394	502,431	99,626	10.82	9,208
1975	13,359.93	10,618	10,901	2,459	11.25	219
1981	100,304.72	77,251	79,309	20,996	11.63	1,805
1987	9,768.83	7,317	7,512	2,257	11.90	190
1994	70,851.55	49,879	51,208	19,644	11.98	1,640
1996	13,652.98	9,371	9,621	4,032	12.11	333
2005	152,127.05	89,451	91,834	60,293	12.26	4,918
2009	95,298.01	49,784	51,110	44,188	12.34	3,581
2011	16,146.85	7,780	7,987	8,160	12.37	660
2012	83,286.71	38,304	39,324	43,962	12.33	3,565
2014	23,655.50	9,633	9,890	13,766	12.38	1,112
2016	4,464,161.73	1,534,779	1,575,664	2,888,498	12.40	232,943
2017	289,694.20	89,052	91,424	198,270	12.39	16,002
2018	1,153.02	307	315	838	12.39	68

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLLIER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
2019	606.53	134	138	469	12.40	38
2020	25,965.47	4,357	4,473	21,492	12.40	1,733
2021	444,671.11	48,024	49,303	395,368	12.39	31,910
	6,406,760.73	2,515,435	2,582,443	3,824,318		309,925
CRESCENT SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
1975	692,787.29	597,113	613,019	79,768	7.09	11,251
1979	15,951.88	13,580	13,942	2,010	7.18	280
1981	73,835.77	62,413	64,076	9,760	7.22	1,352
1986	32,983.89	27,449	28,180	4,804	7.36	653
1991	20,828.44	16,927	17,378	3,451	7.26	475
1994	64,957.66	51,654	53,030	11,928	7.34	1,625
1998	124,838.24	96,038	98,596	26,242	7.35	3,570
2000	19,852.32	14,919	15,316	4,536	7.44	610
2006	10,833.62	7,472	7,671	3,163	7.42	426
2009	160,842.96	103,583	106,342	54,501	7.46	7,306
2011	77,708.40	47,091	48,345	29,363	7.48	3,926
2012	19,166.61	11,209	11,508	7,659	7.45	1,028
2017	390,615.34	165,621	170,033	220,582	7.47	29,529
2018	71,919.22	27,027	27,747	44,172	7.48	5,905
	1,777,121.64	1,242,096	1,275,184	501,938		67,936
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
1979	721,493.43	471,178	483,730	237,764	20.91	11,371
1996	81,368.78	42,914	44,057	37,312	23.75	1,571
2009	1,062,225.02	371,354	381,246	680,979	25.11	27,120
2010	3,141,593.88	1,040,496	1,068,213	2,073,380	25.24	82,147
2011	1,473,624.73	460,950	473,229	1,000,396	25.26	39,604
2016	532,398.85	107,970	110,846	421,553	25.55	16,499

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
2018	92,734.81	13,855	14,224	78,511	25.62	3,064
2020	265,868.10	23,609	24,238	241,630	25.67	9,413
2021	333,505.94	18,410	18,900	314,606	25.67	12,256
	7,704,813.54	2,550,736	2,618,684	5,086,129		203,045
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
2011	673,863.54	157,280	161,470	512,394	37.76	13,570
2017	94,142.16	11,598	11,907	82,235	39.14	2,101
2018	82,680.02	8,483	8,709	73,971	39.36	1,879
	850,685.72	177,361	182,086	668,600		17,550
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2065						
2010	4,680,559.93	1,181,841	1,213,323	3,467,236	37.00	93,709
2018	67,863.46	7,085	7,274	60,590	38.60	1,570
2021	555,821.53	20,677	21,228	534,594	38.82	13,771
	5,304,244.92	1,209,603	1,241,825	4,062,420		109,050
TECUMSEH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2071						
2016	1,319,737.74	176,713	181,421	1,138,317	42.04	27,077
2018	249,161.01	23,770	24,403	224,758	42.67	5,267
	1,568,898.75	200,483	205,824	1,363,075		32,344

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POTTER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 6-2071						
2016	719,743.11	96,374	98,941	620,802	42.04	14,767
2017	482,585.21	55,497	56,975	425,610	42.34	10,052
2018	89,879.70	8,575	8,803	81,076	42.67	1,900
	1,292,208.02	160,446	164,720	1,127,488		26,719

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1927	2,231.62	2,232	2,232			
1930	3,260.44	3,260	3,260			
1942	1,465.05	1,465	1,465			
1950	2,271.68	2,229	2,272			
1953	8,198.34	7,914	8,126	73	1.56	47
1955	22,847.65	21,797	22,380	468	2.07	226
1957	254.83	240	246	8	2.57	3
1967	7,197.79	6,364	6,534	664	5.21	127
1968	4,915.08	4,314	4,429	486	5.50	88
1969	106,309.16	92,607	95,083	11,226	5.80	1,936
1970	49,447.17	42,722	43,864	5,583	6.12	912
1972	27,293.03	23,163	23,782	3,511	6.81	516
1973	16,624.26	13,972	14,346	2,279	7.18	317
1975	40,170.85	33,056	33,940	6,231	7.97	782
1976	88,044.35	71,609	73,524	14,521	8.40	1,729
1979	113,378.56	88,662	91,032	22,346	9.81	2,278
1980	89,496.62	68,972	70,816	18,681	10.32	1,810
1981	46,339.08	35,166	36,106	10,233	10.85	943
1983	1,035.72	810	832	204	11.01	19
1984	55,468.55	42,711	43,853	11,616	11.50	1,010
1985	682.59	517	531	152	12.00	13
1986	8,961.01	6,672	6,850	2,111	12.52	169
1987	1,501.33	1,098	1,127	374	13.04	29
1989	3,777.11	2,645	2,716	1,061	14.34	74
1990	32,316.86	22,163	22,756	9,561	14.89	642
1991	31,063.77	20,844	21,401	9,662	15.45	625
1992	74,639.01	48,717	50,020	24,619	16.23	1,517
1993	5,365.13	3,419	3,510	1,855	16.80	110
1995	61,979.07	37,324	38,322	23,657	18.16	1,303
1996	32,361.01	18,951	19,458	12,903	18.75	688
1997	92,809.77	52,540	53,945	38,865	19.55	1,988

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1998	20,962.30	11,504	11,812	9,151	20.14	454
2002	6,096.74	2,875	2,952	3,145	22.98	137
2003	85,551.29	38,703	39,738	45,814	23.60	1,941
2005	54,844.28	22,552	23,155	31,689	25.06	1,265
2006	93,001.45	36,215	37,183	55,818	25.87	2,158
2009	1,804,021.66	584,503	600,130	1,203,891	28.17	42,737
2010	223,510.21	67,321	69,121	154,389	29.00	5,324
2011	53,335.98	14,902	15,300	38,036	29.65	1,283
2012	68,887.19	17,649	18,121	50,766	30.48	1,666
2013	66,782.50	15,547	15,963	50,820	31.31	1,623
2016	1,192,897.43	193,011	198,171	994,726	33.66	29,552
2017	137,122.91	18,854	19,358	117,765	34.50	3,413
2018	1,697,146.33	192,456	197,602	1,499,545	35.18	42,625
2019	756,066.80	66,988	68,779	687,288	36.02	19,081
2020	97,009.04	6,189	6,354	90,655	36.71	2,469
2021	222,339.05	8,582	8,811	213,528	37.41	5,708
	7,611,281.65	2,076,006	2,131,308	5,479,974		181,337
	35,315,352.09	11,918,340	12,235,830	23,079,523		1,063,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.7 3.01

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
1951	979.07	937	914	65	1.65	39
1952	1,190.16	1,127	1,100	90	2.02	45
1953	65,505.66	61,386	59,888	5,618	2.39	2,351
1954	11,486.14	10,649	10,389	1,097	2.77	396
1955	61,071.28	56,025	54,658	6,413	3.14	2,042
1956	60,990.09	55,341	53,991	6,999	3.52	1,988
1957	86,908.47	78,012	76,109	10,799	3.89	2,776
1958	33,021.60	29,311	28,596	4,426	4.27	1,037
1959	55,816.99	48,987	47,792	8,025	4.65	1,726
1960	23,329.09	20,235	19,741	3,588	5.04	712
1961	81,952.50	70,264	68,550	13,402	5.42	2,473
1962	18,324.14	15,523	15,144	3,180	5.81	547
1963	20,583.10	17,225	16,805	3,778	6.20	609
1964	13,828.26	11,430	11,151	2,677	6.59	406
1965	17,792.54	14,524	14,170	3,623	6.98	519
1966	143,803.40	115,913	113,085	30,718	7.37	4,168
1967	975,188.00	775,791	756,865	218,323	7.77	28,098
1968	78,739.59	61,831	60,323	18,417	8.16	2,257
1969	1,533,772.95	1,188,275	1,159,287	374,486	8.56	43,748
1970	6,459,813.76	4,934,975	4,814,585	1,645,229	8.97	183,415
1971	87,558.39	65,968	64,359	23,199	9.37	2,476
1972	4,411,217.70	3,275,903	3,195,986	1,215,232	9.78	124,257
1973	773,448.92	566,041	552,232	221,217	10.19	21,709
1974	904,581.39	652,248	636,336	268,245	10.60	25,306
1975	3,908,635.41	2,775,131	2,707,431	1,201,204	11.02	109,002
1976	5,008,436.75	3,501,949	3,416,518	1,591,919	11.43	139,276
1977	1,088,065.02	748,763	730,497	357,568	11.85	30,175
1978	700,826.44	474,347	462,775	238,051	12.28	19,385
1979	5,847,725.14	3,893,357	3,798,377	2,049,348	12.70	161,366
1980	2,436,747.77	1,594,778	1,555,873	880,875	13.13	67,089
1981	1,676,555.67	1,077,841	1,051,547	625,009	13.57	46,058
1982	4,105,660.25	2,593,053	2,529,795	1,575,865	14.00	112,562
1983	1,107,174.65	835,253	814,877	292,298	12.86	22,729
1984	3,861,029.47	2,868,745	2,798,761	1,062,268	13.32	79,750
1985	733,765.16	539,317	526,160	207,605	13.52	15,355
1986	2,304,084.46	1,665,162	1,624,540	679,544	14.01	48,504
1987	1,449,195.32	1,034,146	1,008,918	440,277	14.25	30,897
1988	902,832.42	635,413	619,912	282,920	14.52	19,485
1989	1,952,464.49	1,353,839	1,320,812	631,652	14.81	42,650
1990	658,629.36	449,515	438,549	220,080	15.12	14,556
1991	902,541.66	605,605	590,831	311,711	15.45	20,175
1992	2,242,525.71	1,477,376	1,441,335	801,191	15.80	50,708

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
1993	1,857,120.31	1,199,700	1,170,433	686,687	16.16	42,493
1994	158,251.21	100,126	97,683	60,568	16.55	3,660
1995	598,597.66	370,412	361,376	237,222	16.94	14,004
1996	6,150,771.67	3,732,288	3,641,238	2,509,534	17.17	146,158
1997	7,161,901.06	4,255,602	4,151,785	3,010,116	17.42	172,797
1998	569,958.12	329,550	321,511	248,447	17.87	13,903
1999	2,142,466.53	1,208,351	1,178,873	963,594	18.17	53,032
2000	1,415,759.90	777,252	758,291	657,469	18.48	35,577
2001	976,385.31	522,757	510,004	466,381	18.66	24,994
2002	1,641,355.67	851,207	830,442	810,914	19.03	42,612
2003	1,366,784.38	687,629	670,854	695,930	19.26	36,133
2004	810,075.10	392,643	383,064	427,011	19.67	21,709
2005	5,689,848.17	2,658,297	2,593,447	3,096,401	19.96	155,130
2006	25,548,650.99	11,466,235	11,186,512	14,362,139	20.26	708,891
2007	21,811,942.09	9,398,766	9,169,480	12,642,462	20.47	617,609
2008	3,206,289.06	1,320,350	1,288,140	1,918,149	20.71	92,619
2009	26,642,780.62	10,430,649	10,176,190	16,466,591	20.98	784,871
2010	40,311,713.22	14,915,334	14,551,469	25,760,244	21.28	1,210,538
2011	24,924,790.64	8,683,797	8,471,953	16,452,838	21.50	765,248
2012	43,191,530.64	14,058,843	13,715,873	29,475,658	21.76	1,354,580
2013	14,188,629.80	4,273,615	4,169,359	10,019,271	22.04	454,595
2014	21,090,280.35	5,825,135	5,683,029	15,407,251	22.27	691,839
2015	22,650,045.89	5,657,981	5,519,953	17,130,093	22.53	760,324
2016	31,206,202.97	6,958,983	6,789,216	24,416,987	22.65	1,078,013
2017	12,473,258.62	2,414,823	2,355,913	10,117,346	22.91	441,613
2018	9,715,917.57	1,587,581	1,548,851	8,167,067	23.05	354,320
2019	11,752,453.96	1,541,922	1,504,306	10,248,148	23.17	442,302
2020	24,066,738.35	2,334,474	2,277,524	21,789,214	23.27	936,365
2021	63,383,055.72	3,841,013	3,747,310	59,635,746	23.25	2,564,978
2022	24,061,465.76	510,103	497,659	23,563,807	23.08	1,020,962
	507,572,819.68	162,556,929	158,591,302	348,981,518		16,524,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.1 3.26

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1915	22,556.01	20,616	22,556			
1916	252,506.40	229,970	252,096	410	7.14	57
1917	18,416.66	16,713	18,321	96	7.40	13
1918	27,129.71	24,532	26,892	238	7.66	31
1919	19,802.56	17,842	19,559	244	7.92	31
1920	356,767.62	320,242	351,053	5,715	8.19	698
1924	29,071.80	25,692	28,164	908	9.30	98
1925	2,733.67	2,406	2,637	97	9.60	10
1926	83,438.03	73,123	80,158	3,280	9.89	332
1927	68,455.09	59,727	65,474	2,981	10.20	292
1930	61,266.34	52,720	57,792	3,474	11.16	311
1931	1,940.80	1,662	1,822	119	11.50	10
1933	1,280.33	1,085	1,189	91	12.20	7
1934	1,460.96	1,231	1,349	112	12.57	9
1936	17,798.41	14,833	16,260	1,538	13.33	115
1941	8,807.23	7,106	7,790	1,017	15.45	66
1942	153,935.61	123,321	135,186	18,750	15.91	1,179
1943	170.46	136	149	21	16.38	1
1944	8,695.29	6,863	7,523	1,172	16.86	70
1945	6,627.54	5,190	5,689	939	17.35	54
1948	2,948.12	2,252	2,469	479	18.90	25
1949	17,067.99	12,920	14,163	2,905	19.44	149
1950	51,543.66	38,658	42,377	9,167	20.00	458
1951	232,096.15	172,447	189,039	43,057	20.56	2,094
1952	51,896.48	38,183	41,857	10,039	21.14	475
1953	224,567.97	163,598	179,338	45,230	21.72	2,082
1954	1,450,899.54	1,046,099	1,146,747	304,153	22.32	13,627
1956	3,188,593.72	2,250,350	2,466,863	721,731	23.54	30,660
1957	634,345.12	442,697	485,290	149,055	24.17	6,167
1959	325,251.19	221,740	243,074	82,177	25.46	3,228
1960	106,176.41	71,510	78,390	27,786	26.12	1,064
1961	40,562.76	26,984	29,580	10,983	26.78	410
1962	124,180.89	81,556	89,403	34,778	27.46	1,266
1963	129,651.28	84,030	92,115	37,536	28.15	1,333
1964	659,112.15	421,502	462,056	197,056	28.84	6,833
1965	2,066,164.00	1,303,233	1,428,621	637,543	29.54	21,582
1966	844,216.02	525,001	575,513	268,703	30.25	8,883
1967	374,534.40	229,545	251,630	122,904	30.97	3,968
1968	303,861.13	183,456	201,107	102,754	31.70	3,241
1969	2,178,106.44	1,295,146	1,419,756	758,350	32.43	23,384
1970	1,565,527.55	916,429	1,004,601	560,927	33.17	16,911
1971	792,471.37	456,464	500,382	292,089	33.92	8,611

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
1972	9,079,765.41	5,143,687	5,638,576	3,441,189	34.68	99,227
1973	1,591,852.85	886,662	971,970	619,883	35.44	17,491
1974	3,295,453.19	1,803,865	1,977,420	1,318,033	36.21	36,400
1975	83,192.15	44,726	49,029	34,163	36.99	924
1976	10,308.07	5,441	5,964	4,344	37.77	115
1979	10,045,502.79	5,001,455	5,482,659	4,562,844	40.17	113,588
1980	2,930,976.76	1,429,584	1,567,128	1,363,849	40.98	33,281
1981	3,704,160.77	1,768,737	1,938,913	1,765,248	41.80	42,231
1984	3,183.99	1,581	1,733	1,451	39.02	37
1986	730,292.20	343,822	376,902	353,390	41.02	8,615
1987	10,047.65	4,637	5,083	4,965	41.42	120
1990	1,260.31	537	589	671	43.83	15
1991	410,767.15	170,797	187,230	223,537	44.26	5,051
1992	885,257.07	356,404	390,695	494,562	45.26	10,927
1994	15,372.67	5,826	6,387	8,986	46.69	192
1995	456,266.53	168,134	184,311	271,956	47.13	5,770
1997	95,214.92	32,535	35,665	59,550	49.13	1,212
1998	325,213.19	107,581	117,932	207,281	49.57	4,182
1999	399,445.96	126,704	138,895	260,551	50.58	5,151
2000	1,063,920.07	325,560	356,883	707,037	51.03	13,855
2002	6,008.19	1,675	1,836	4,172	53.03	79
2003	500,906.90	133,842	146,719	354,188	53.49	6,622
2004	37.37	9	10	27	54.50	
2005	3,556,639.17	858,928	941,568	2,615,071	54.96	47,581
2006	42,794.01	9,744	10,681	32,113	55.96	574
2008	948,741.99	191,266	209,668	739,074	57.44	12,867
2009	2,116,764.20	397,105	435,311	1,681,453	58.45	28,767
2010	537,735.30	94,104	103,158	434,577	58.93	7,374
2011	216,124.10	34,796	38,144	177,980	59.93	2,970
2012	1,753,734.53	257,799	282,603	1,471,132	60.93	24,145
2013	62,931.36	8,433	9,244	53,687	61.42	874
2014	341,146.08	40,869	44,801	296,345	62.43	4,747
2016	30,426.79	2,808	3,078	27,349	63.92	428
2017	999,189.70	78,536	86,092	913,098	64.43	14,172
2018	3,878,894.87	249,801	273,835	3,605,060	65.43	55,098
2019	1,488,625.76	75,027	82,246	1,406,380	65.94	21,328

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
2020	1,903,746.54	68,916	75,547	1,828,200	66.47	27,504
2021	5,704,545.90	124,930	136,950	5,567,596	66.99	83,111
2022	4,732,333.74	35,019	38,388	4,693,946	66.62	70,459
	80,465,415.06	31,380,692	34,399,873	46,065,542		966,919
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.6 1.20

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1931	7,314.59	7,261	7,315			
1941	886.31	842	886			
1943	115.91	109	116			
1945	686.46	639	686			
1950	49.50	45	49			
1953	1,032.34	922	1,011	21	5.90	4
1954	2,216.00	1,967	2,157	59	6.17	10
1958	3,373.21	2,921	3,203	170	7.37	23
1965	12,350.82	10,110	11,087	1,264	9.98	127
1966	14,962.52	12,131	13,303	1,660	10.41	159
1968	56,762.85	45,070	49,425	7,338	11.33	648
1969	208,556.74	163,736	179,559	28,998	11.82	2,453
1970	21,010.60	16,300	17,875	3,136	12.33	254
1972	46,578.57	35,239	38,644	7,935	13.39	593
1973	33,538.64	25,038	27,458	6,081	13.94	436
1974	545,126.28	401,311	440,093	105,033	14.51	7,239
1975	25,009.53	18,143	19,896	5,114	15.10	339
1976	11,778.08	8,414	9,227	2,551	15.71	162
1977	13,889.22	9,768	10,712	3,177	16.32	195
1978	4,567.26	3,159	3,464	1,103	16.96	65
1979	990,644.34	673,460	738,542	252,102	17.61	14,316
1980	423,488.45	282,814	310,144	113,344	18.27	6,204
1981	2,132,182.22	1,397,944	1,533,038	599,144	18.94	31,634
1982	10,534.67	6,775	7,430	3,105	19.63	158
1985	1,803.01	1,183	1,297	506	19.65	26
1986	844,121.50	542,264	594,667	249,454	20.32	12,276
1987	144,427.72	90,758	99,529	44,899	20.99	2,139
1988	1,653.82	1,016	1,114	540	21.68	25
1989	16,060.89	9,685	10,621	5,440	22.06	247
1992	1,328,755.23	741,711	813,388	515,367	24.14	21,349
1993	1,289,064.55	699,704	767,322	521,743	24.85	20,996
1995	19,921.34	10,190	11,175	8,746	26.26	333
1996	3,641.19	1,805	1,979	1,662	26.97	62
1997	13,544.05	6,493	7,120	6,424	27.69	232
1999	281,368.65	125,631	137,772	143,597	29.13	4,930
2000	258,598.42	111,146	121,887	136,711	29.85	4,580
2002	218.81	87	95	124	31.32	4
2003	911,141.74	344,685	377,995	533,147	32.05	16,635
2004	173,037.20	62,432	68,465	104,572	32.78	3,190
2005	1,617,250.03	551,806	605,131	1,012,119	33.78	29,962
2006	1,082,129.85	349,961	383,780	698,350	34.52	20,230
2007	280.47	86	94	186	35.26	5

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
2008	760,611.95	218,372	239,475	521,137	36.01	14,472
2009	2,826,702.44	759,252	832,624	1,994,078	36.75	54,261
2010	320,152.12	80,038	87,773	232,379	37.50	6,197
2011	13,865,327.94	3,205,664	3,515,452	10,349,876	38.25	270,585
2012	704,554.90	148,661	163,027	541,528	39.25	13,797
2013	18,690,667.11	3,586,739	3,933,354	14,757,313	40.00	368,933
2014	1,048,026.57	180,889	198,370	849,657	40.76	20,845
2015	203,710.28	31,168	34,180	169,530	41.52	4,083
2016	233,094.61	31,048	34,048	199,047	42.28	4,708
2017	1,410,218.31	159,778	175,219	1,234,999	43.04	28,694
2018	3,729,654.23	347,604	381,196	3,348,458	43.81	76,431
2019	308,153.41	22,434	24,602	283,551	44.58	6,360
2020	319,306.60	16,668	18,279	301,028	45.35	6,638
2022	11,239,761.39	121,389	133,119	11,106,642	46.01	241,396
	68,213,615.44	15,684,465	17,199,469	51,014,146		1,319,640

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 1.93

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1931	2,078.34	1,934	2,078			
1941	6,183.65	5,504	6,027	157	7.14	22
1942	2,610.78	2,312	2,532	79	7.43	11
1943	1,741.96	1,535	1,681	61	7.71	8
1945	9,934.32	8,664	9,487	447	8.31	54
1948	6,056.72	5,191	5,684	373	9.29	40
1950	37,110.50	31,407	34,392	2,718	9.99	272
1951	32,691.44	27,481	30,093	2,598	10.36	251
1952	21,188.33	17,684	19,365	1,823	10.75	170
1953	161,095.25	133,461	146,146	14,949	11.15	1,341
1954	679,770.37	558,873	611,990	67,780	11.56	5,863
1956	973,203.30	787,098	861,907	111,296	12.43	8,954
1957	242,243.17	194,243	212,705	29,538	12.88	2,293
1958	5,690.51	4,522	4,952	739	13.35	55
1959	152,922.57	120,362	131,802	21,121	13.84	1,526
1960	280,410.40	218,591	239,367	41,043	14.33	2,864
1961	11,921.41	9,198	10,072	1,849	14.85	125
1962	149,229.62	113,919	124,746	24,484	15.38	1,592
1963	45,875.80	34,640	37,932	7,944	15.92	499
1964	164,782.24	123,003	134,694	30,088	16.48	1,826
1965	1,766,417.84	1,303,069	1,426,918	339,500	17.05	19,912
1966	417,502.10	304,263	333,181	84,321	17.63	4,783
1967	251,036.14	180,631	197,799	53,237	18.23	2,920
1968	806,957.44	573,061	627,527	179,430	18.84	9,524
1969	1,941,534.28	1,360,278	1,489,564	451,970	19.46	23,226
1970	1,116,496.08	771,242	844,544	271,952	20.10	13,530
1971	123,056.26	83,773	91,735	31,321	20.75	1,509
1972	4,089,259.92	2,742,339	3,002,982	1,086,278	21.41	50,737
1973	1,183,980.26	781,794	856,099	327,881	22.08	14,850
1974	2,362,731.86	1,535,421	1,681,353	681,379	22.76	29,938
1975	33,387.14	21,342	23,370	10,017	23.45	427
1976	1,264,979.29	794,799	870,340	394,639	24.16	16,334
1977	72,464.80	44,738	48,990	23,475	24.87	944
1978	880.47	534	585	295	25.59	12
1979	2,641,976.45	1,571,765	1,721,152	920,824	26.33	34,972
1980	1,747,801.84	1,019,912	1,116,848	630,954	27.07	23,308
1981	3,124,060.49	1,786,963	1,956,803	1,167,257	27.82	41,957
1982	54,591.56	30,588	33,495	21,097	28.58	738
1983	23,801.35	14,290	15,648	8,153	26.29	310
1984	15,432.58	9,090	9,954	5,479	26.86	204
1985	2,573,990.02	1,486,479	1,627,760	946,230	27.44	34,484
1986	978,114.49	549,798	602,053	376,061	28.44	13,223

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1987	173,038.16	95,206	104,255	68,783	29.02	2,370
1988	21,536.52	11,591	12,693	8,844	29.60	299
1989	3,283.88	1,727	1,891	1,393	30.19	46
1990	87,640.76	44,714	48,964	38,677	31.20	1,240
1991	3,508.21	1,746	1,912	1,596	31.79	50
1992	2,763,428.06	1,340,263	1,467,647	1,295,781	32.39	40,006
1993	1,149,385.53	539,062	590,297	559,089	33.40	16,739
1994	2,474.14	1,128	1,235	1,239	34.00	36
1995	17,325.66	7,672	8,401	8,925	34.61	258
1996	7,586.90	3,257	3,567	4,020	35.23	114
1997	19,444.36	8,032	8,795	10,649	36.23	294
1999	5,271.29	2,032	2,225	3,046	37.48	81
2000	1,966.98	726	795	1,172	38.48	30
2002	5,143.94	1,740	1,905	3,239	40.11	81
2003	794,282.81	257,109	281,546	512,737	40.74	12,586
2004	955,490.17	295,246	323,307	632,183	41.38	15,278
2005	2,941,747.14	859,579	941,277	2,000,470	42.38	47,203
2006	1,467,812.82	406,878	445,549	1,022,264	43.02	23,763
2007	2,311,002.30	605,483	663,030	1,647,972	43.67	37,737
2009	15,401,549.10	3,534,656	3,870,604	11,530,945	45.32	254,434
2010	2,830,206.31	601,419	658,580	2,171,626	46.32	46,883
2011	3,417,141.68	671,810	735,662	2,681,480	46.98	57,077
2012	4,436,388.12	801,212	877,362	3,559,026	47.64	74,707
2013	8,552,929.26	1,397,549	1,530,378	7,022,551	48.64	144,378
2014	7,435,496.89	1,093,018	1,196,903	6,238,594	49.31	126,518
2015	2,173,569.32	282,129	308,944	1,864,625	50.30	37,070
2016	4,071,983.63	460,541	504,313	3,567,671	50.97	69,996
2017	12,907,141.44	1,241,667	1,359,679	11,547,462	51.65	223,571
2018	11,852,356.53	938,707	1,027,925	10,824,432	52.32	206,889
2019	1,783,567.80	110,581	121,091	1,662,477	52.99	31,373
2020	4,485,514.91	199,605	218,576	4,266,939	53.68	79,488
2021	6,908,363.50	185,144	202,741	6,705,622	54.37	123,333
2022	32,239,195.85	293,377	321,261	31,917,935	54.45	586,188
	160,803,967.31	35,660,397	39,049,662	121,754,305		2,625,724

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.4 1.63

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S3						
1956	91,709.41	77,036	77,469	14,240	9.60	1,483
1958	3,594,249.57	2,980,244	2,996,978	597,272	10.25	58,270
1960	263,024.66	215,109	216,317	46,708	10.93	4,273
1961	10,434.81	8,471	8,519	1,916	11.29	170
1967	391,921.15	302,367	304,065	87,856	13.71	6,408
1972	165,588.11	121,128	121,808	43,780	16.11	2,718
1974	5,897.53	4,208	4,232	1,666	17.19	97
1975	4,528.32	3,189	3,207	1,321	17.75	74
1979	28,640,461.01	19,002,946	19,109,647	9,530,814	20.19	472,056
1980	659,680.65	430,554	432,972	226,709	20.84	10,879
1983	16,636.13	10,973	11,035	5,601	20.38	275
1985	432,054.70	273,836	275,374	156,681	21.67	7,230
1986	640,900.19	397,679	399,912	240,988	22.32	10,797
1990	1,493,297.60	839,532	844,246	649,052	25.31	25,644
1996	13,656.62	6,369	6,405	7,252	30.32	239
2003	528,003.76	183,270	184,299	343,705	36.68	9,370
2005	663,726.32	206,751	207,912	455,814	38.68	11,784
2006	258,941.50	76,491	76,920	182,022	39.36	4,625
2007	24,875,884.97	6,900,570	6,939,316	17,936,569	40.37	444,304
2009	151.78	37	37	115	42.37	3
2010	109,559.76	24,519	24,657	84,903	43.36	1,958
2011	1,291,616.16	265,815	267,308	1,024,308	44.37	23,086
2012	5,757,829.90	1,082,472	1,088,550	4,669,280	45.36	102,938
2013	766,004.08	130,221	130,952	635,052	46.37	13,695
2015	1,610,380.03	216,113	217,326	1,393,054	48.37	28,800
2016	8,399,786.68	977,735	983,225	7,416,562	49.36	150,254
2017	62,256.13	6,126	6,160	56,096	50.37	1,114
2019	100,580.89	6,296	6,331	94,250	52.37	1,800
2021	2,153,370.44	57,710	58,035	2,095,336	54.37	38,538
	83,002,132.86	34,807,767	35,003,214	47,998,919		1,432,882

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 1.73

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
1951	1,354.21	1,181	1,213	141	7.69	18
1958	682,721.48	567,225	582,440	100,281	10.15	9,880
1959	1,734.81	1,429	1,467	268	10.56	25
1967	234,265.23	178,119	182,897	51,368	14.38	3,572
1968	16,406.10	12,324	12,655	3,751	14.93	251
1972	166,364.12	118,480	121,658	44,706	17.27	2,589
1975	133,852.47	91,064	93,507	40,345	19.18	2,103
1979	15,214,168.21	9,663,583	9,922,792	5,291,376	21.89	241,726
1980	16,780.81	10,460	10,741	6,040	22.60	267
1982	59,202.52	35,472	36,423	22,780	24.05	947
1983	506,148.08	323,884	332,572	173,576	22.23	7,808
1986	152,648.85	91,925	94,391	58,258	24.11	2,416
2000	167.28	67	69	98	34.00	3
2004	62,823.35	20,920	21,481	41,342	37.06	1,116
2005	167,990.92	52,917	54,336	113,655	38.06	2,986
2006	200,225.61	59,787	61,391	138,835	38.75	3,583
2007	15,097,412.46	4,258,980	4,373,219	10,724,193	39.45	271,843
2008	6,752,475.11	1,792,107	1,840,177	4,912,298	40.14	122,379
2009	59,774.39	14,764	15,160	44,614	41.15	1,084
2010	18,202,674.39	4,186,615	4,298,914	13,903,760	41.85	332,228
2011	19,267,198.48	4,100,060	4,210,037	15,057,161	42.55	353,870
2012	13,991,383.77	2,717,127	2,790,009	11,201,375	43.56	257,148
2013	12,701,009.59	2,244,268	2,304,466	10,396,544	44.26	234,897
2015	3,835.60	541	556	3,280	45.69	72
2016	42,217,507.80	5,158,979	5,297,359	36,920,149	46.69	790,751
2017	1,624,130.68	168,910	173,441	1,450,690	47.41	30,599
2021	2,559,439.37	74,480	76,478	2,482,961	50.05	49,610
2022	11,353,247.26	111,262	114,246	11,239,001	50.26	223,617
	161,446,942.95	36,056,930	37,024,095	124,422,848		2,947,388

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.2 1.83

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
2011	2,091,746.25	423,369	426,058	1,665,688	45.32	36,754
2012	2.55			3	46.32	
2013	7,171,325.17	1,206,217	1,213,877	5,957,448	46.99	126,781
2014	30,518.01	4,590	4,619	25,899	48.00	540
2018	892,401.86	71,035	71,487	820,915	52.00	15,787
	10,185,993.84	1,705,211	1,716,041	8,469,953		179,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.1 1.77

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBRIDGE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2046						
1981	5,814.48	3,789	3,866	1,949	20.65	94
1986	40,920.20	26,140	26,670	14,251	20.64	690
1991	77,831.17	46,341	47,280	30,551	21.41	1,427
2019	1,068,177.57	141,320	144,183	923,994	22.96	40,244
2021	175,023.41	10,746	10,964	164,060	22.95	7,149
	1,367,766.83	228,336	232,962	1,134,805		49,604

DRAVOSBURG SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2028

1922	52,582.64	50,020	51,033	1,549	3.41	454
1927	368.12	348	355	13	3.81	3
1928	31,754.88	29,995	30,603	1,152	3.87	298
1929	2,944.17	2,778	2,834	110	3.93	28
1931	245.76	232	237	9	4.04	2
1941	75.50	71	72	3	4.49	1
1945	1,218.72	1,135	1,158	61	4.65	13
1948	124.18	115	117	7	4.76	1
1949	376.85	350	357	20	4.80	4
1953	837.65	774	790	48	4.93	10
1955	2,087.55	1,924	1,963	125	4.99	25
1956	58,200.50	53,586	54,672	3,529	5.02	703
1957	71,118.54	65,412	66,737	4,381	5.04	869
1962	978.21	894	912	66	5.16	13
1964	21,129.51	19,256	19,646	1,483	5.20	285
1966	13,198.58	11,993	12,236	963	5.23	184
1967	91,030.47	82,582	84,255	6,776	5.25	1,291
1970	20,141.52	18,182	18,550	1,591	5.29	301
1973	647.10	581	593	54	5.32	10
1974	146.62	131	134	13	5.33	2
1975	3,361.12	3,005	3,066	295	5.34	55
1976	3,395.31	3,029	3,090	305	5.35	57
1977	4,842.39	4,310	4,397	445	5.36	83
1978	47,444.35	42,131	42,984	4,460	5.37	831
1979	90,150.61	79,873	81,491	8,660	5.37	1,613
1980	13,765.95	12,164	12,410	1,356	5.38	252
1981	126,496.20	111,472	113,730	12,766	5.39	2,368
1983	257,862.32	227,125	231,726	26,136	5.35	4,885

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
1988	7,745.87	6,708	6,844	902	5.34	169
1996	98,340.59	81,564	83,216	15,124	5.45	2,775
1998	53,866.43	44,079	44,972	8,894	5.44	1,635
1999	99,644.81	80,792	82,429	17,216	5.48	3,142
2004	80,903.79	62,409	63,673	17,230	5.48	3,144
2011	61,099.60	41,389	42,227	18,872	5.48	3,444
2013	31,878.83	20,198	20,607	11,272	5.49	2,053
2014	84,211.71	51,184	52,221	31,991	5.49	5,827
2022	133,045.26	11,123	11,348	121,697	5.48	22,207
	1,567,262.21	1,222,914	1,247,688	319,574		59,037

NORTH SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2022

1918	6,479.65	6,480	6,480			
1920	1,139.38	1,139	1,139			
1924	21,829.47	21,829	21,829			
1925	130.20	130	130			
1926	6,879.41	6,879	6,879			
1927	7,591.79	7,592	7,592			
1928	1,550.59	1,551	1,551			
1929	41.37	41	41			
1936	124.43	124	124			
1941	385.02	385	385			
1945	91.20	91	91			
1947	185.32	185	185			
1948	3,776.50	3,776	3,777			
1950	3,345.31	3,345	3,345			
1951	363.99	364	364			
1954	239.48	239	239			
1956	3,964.21	3,964	3,964			
1958	5,227.70	5,228	5,228			
1960	1,588.13	1,588	1,588			
1964	4,364.80	4,365	4,365			
1965	26,341.57	26,342	26,342			
1969	991.16	991	991			
1970	26,477.66	26,478	26,478			
1972	649,046.00	649,046	649,046			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
1975	10,827.98	10,828	10,828			
1978	10,129.72	10,130	10,130			
1982	19,253.95	19,254	19,254			
1987	992.73	993	993			
1989	8,142.94	8,143	8,143			
1992	11,155.20	11,155	11,155			
1995	1,769.50	1,770	1,770			
1998	3,928.52	3,929	3,929			
1999	113,103.99	113,104	113,104			
2000	2,114.00	2,114	2,114			
2002	92,388.44	92,388	92,388			
2006	48,955.91	48,956	48,956			
2007	3,382.83	3,383	3,383			
2009	113,808.87	113,809	113,809			
2011	77,040.51	77,041	77,041			
2014	133,046.28	133,046	133,046			
2019	56,760.10	56,760	56,760			
2022	119,616.56	119,617	119,616			
	1,598,572.37	1,598,572	1,598,572			

VALLEY SUBSTATION

INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2020

1925	5,580.60	5,581	5,581			
1926	5,585.75	5,586	5,586			
1927	8,368.56	8,369	8,369			
1928	194,910.32	194,910	194,910			
1939	4,857.87	4,858	4,858			
1941	390.66	391	391			
1945	7,822.11	7,822	7,822			
1948	1,280.08	1,280	1,280			
1951	1,451.21	1,451	1,451			
1955	13,175.67	13,176	13,176			
1959	1,046.38	1,046	1,046			
1962	4,795.76	4,796	4,796			
1964	7,377.68	7,378	7,378			
1968	2,731.98	2,732	2,732			
1970	3,738.69	3,739	3,739			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
1973	6,413.14	6,413	6,413			
1975	847,423.37	847,423	847,423			
1976	40,937.27	40,937	40,937			
1977	1,455.67	1,456	1,456			
1979	11,730.51	11,731	11,731			
1981	2,663.43	2,663	2,663			
1988	15,907.68	15,908	15,908			
1990	20,549.10	20,549	20,549			
1995	97,828.82	97,829	97,829			
1996	75,615.66	75,616	75,616			
1999	12,089.25	12,089	12,089			
2000	141,263.00	141,263	141,263			
2018	14,164.13	14,164	14,164			
2019	4,199.09	4,199	4,199			
	1,555,353.44	1,555,355	1,555,353			

WOODVILLE SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2040

1920	14,374.82	13,584	13,882	493	3.85	128
1924	1,188.20	1,106	1,130	58	4.87	12
1925	1,157.95	1,073	1,097	61	5.13	12
1926	64.81	60	61	3	5.38	1
1927	39.86	37	38	2	5.63	
1928	442.76	406	415	28	5.88	5
1930	1,587.43	1,443	1,475	113	6.37	18
1933	263.54	237	242	21	7.06	3
1942	487.91	424	433	55	9.08	6
1943	1,423.28	1,233	1,260	163	9.30	18
1951	230.13	193	197	33	11.17	3
1954	1,127.23	931	951	176	11.86	15
1956	50,184.58	41,068	41,968	8,217	12.32	667
1957	5,631.94	4,587	4,688	944	12.54	75
1961	30,134.74	24,056	24,583	5,552	13.38	415
1966	4,138.08	3,218	3,289	850	14.29	59
1967	4,390.49	3,396	3,470	920	14.46	64
1968	7,090.25	5,454	5,574	1,517	14.61	104
1970	33,377.46	25,386	25,942	7,435	14.91	499

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
1971	29,789.04	22,529	23,023	6,766	15.04	450
1974	1,775.01	1,319	1,348	427	15.41	28
1978	2,972.18	2,151	2,198	774	15.83	49
1982	4,021.46	2,826	2,888	1,134	16.16	70
1983	1,353.47	962	983	370	16.06	23
1987	5,728.38	3,925	4,011	1,717	16.31	105
1988	25,810.52	17,541	17,925	7,885	16.26	485
1991	107,327.68	70,321	71,862	35,466	16.58	2,139
1995	476,304.56	296,023	302,511	173,794	16.75	10,376
1996	191,150.65	117,022	119,587	71,564	16.79	4,262
1999	31,301.20	18,242	18,642	12,659	16.82	753
2003	19,751.33	10,553	10,784	8,967	17.00	527
2005	101,679.54	51,602	52,733	48,947	16.98	2,883
2009	104,047.62	45,791	46,795	57,253	17.17	3,334
2011	79,659.98	31,976	32,677	46,983	17.15	2,740
2022	199,563.23	5,628	5,751	193,812	17.20	11,268
	1,539,571.31	826,303	844,412	695,159		41,596

FORBES SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2049

1959	797,697.07	613,365	626,808	170,889	15.94	10,721
1961	8,431.74	6,381	6,521	1,911	16.70	114
1965	719.03	526	538	182	18.17	10
1971	697.13	484	495	203	20.16	10
1980	8,174.05	5,196	5,310	2,864	22.48	127
1983	11,912.47	7,623	7,790	4,122	22.23	185
1987	125.06	76	78	47	22.98	2
1991	6,782.86	3,889	3,974	2,809	23.45	120
1996	85,627.02	44,697	45,677	39,950	24.26	1,647
2002	14,754.40	6,684	6,830	7,924	24.75	320
2007	7,298.88	2,783	2,844	4,455	25.15	177
2009	80,337.57	27,877	28,488	51,850	25.41	2,041
2011	303,749.19	94,648	96,722	207,027	25.40	8,151

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
2012	985,777.66	287,748	294,054	691,723	25.47	27,158
2014	25,571.73	6,367	6,507	19,065	25.63	744
2021	130,312.26	7,167	7,324	122,988	25.75	4,776
	2,467,968.12	1,115,511	1,139,959	1,328,009		56,303
RANKIN SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
1986	1,388,756.38	947,965	968,740	420,016	16.97	24,751
1989	17,023.88	11,236	11,482	5,542	17.26	321
1991	12,169.36	7,859	8,031	4,138	17.28	239
2007	25,086.45	11,587	11,841	13,246	18.06	733
2022	199,557.41	5,348	5,465	194,092	18.16	10,688
	1,642,593.48	983,995	1,005,560	637,033		36,732
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2027						
1965	86,717.90	80,193	81,951	4,767	4.31	1,106
1972	774,903.89	709,843	725,400	49,504	4.37	11,328
1978	1,204.96	1,092	1,116	89	4.41	20
1981	47,737.78	42,985	43,927	3,811	4.43	860
1982	855.80	769	786	70	4.43	16
1985	2,475.33	2,209	2,257	218	4.52	48
2001	87,467.22	72,405	73,992	13,475	4.47	3,015
2002	19,435.82	15,937	16,286	3,150	4.50	700
2011	40,721.66	29,271	29,913	10,809	4.50	2,402
2012	47,286.97	33,120	33,846	13,441	4.49	2,994
2017	50,419.46	27,761	28,369	22,050	4.49	4,911
2019	21,349.56	9,347	9,552	11,798	4.49	2,628
2021	81,654.96	20,446	20,894	60,761	4.49	13,533
	1,262,231.31	1,045,378	1,068,289	193,942		43,561

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
1967	121,320.26	96,986	99,112	22,209	12.49	1,778
1968	1,091,826.85	869,072	888,119	203,708	12.59	16,180
1969	135.89	108	110	26	12.70	2
1972	3,862.93	3,018	3,084	779	12.97	60
1975	26,310.95	20,243	20,687	5,624	13.21	426
1977	3,750.43	2,854	2,917	834	13.35	62
1979	1,842.88	1,386	1,416	427	13.47	32
1980	11,735.64	8,774	8,966	2,769	13.53	205
1990	21,471.29	15,073	15,403	6,068	13.80	440
2005	80,395.61	44,314	45,285	35,110	14.25	2,464
2009	121,263.94	58,934	60,226	61,038	14.28	4,274
2012	1,214,569.43	514,006	525,271	689,298	14.31	48,169
2013	145,835.36	58,188	59,463	86,372	14.31	6,036
2015	369,411.12	126,893	129,674	239,737	14.33	16,730
2022	133,044.78	4,497	4,596	128,449	14.31	8,976
	3,346,777.36	1,824,346	1,864,329	1,482,448		105,834

RACCOON SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2027

1972	1,003,309.03	919,071	939,213	64,096	4.37	14,667
1977	3,107.95	2,822	2,884	224	4.41	51
1983	23,156.37	20,855	21,312	1,844	4.36	423
1988	53,798.51	47,698	48,743	5,055	4.41	1,146
1995	30,939.90	26,633	27,217	3,723	4.45	837
1999	38,798.65	32,552	33,265	5,533	4.51	1,227
2022	199,564.58	19,996	20,434	179,130	4.49	39,895
	1,352,674.99	1,069,627	1,093,069	259,606		58,246

LOGANS FERRY SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2028

1973	1,063,120.37	954,459	975,377	87,743	5.32	16,493
1975	52,517.47	46,958	47,987	4,530	5.34	848
1977	28,147.73	25,055	25,604	2,544	5.36	475
1983	721.44	635	649	73	5.35	14

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
1985	4,100.12	3,583	3,662	439	5.42	81
1994	17,023.86	14,314	14,628	2,396	5.40	444
1996	34,630.44	28,722	29,351	5,279	5.45	969
1998	44,699.67	36,578	37,380	7,320	5.44	1,346
1999	39,437.60	31,976	32,677	6,761	5.48	1,234
2004	92,200.47	71,123	72,682	19,519	5.48	3,562
2012	46,659.95	30,670	31,342	15,318	5.47	2,800
2014	62,822.52	38,184	39,021	23,802	5.49	4,336
2021	235,451.39	50,528	51,635	183,816	5.49	33,482
	1,721,533.03	1,332,785	1,361,995	359,538		66,084

PLUM SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2033

1978	1,132,240.18	915,360	935,421	196,819	9.97	19,741
1986	4,929.81	3,869	3,954	976	10.01	98
1989	9,528.42	7,310	7,470	2,058	10.17	202
1994	41,541.95	30,546	31,215	10,327	10.26	1,007
2011	106,592.95	55,897	57,122	49,471	10.43	4,743
2012	93,823.05	47,090	48,122	45,701	10.42	4,386
2022	133,041.95	6,093	6,227	126,815	10.42	12,170
	1,521,698.31	1,066,165	1,089,531	432,167		42,347

ARSENAL SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2037

1982	7,783,114.46	5,745,028	5,870,937	1,912,177	13.63	140,292
1990	26,166.39	18,369	18,772	7,395	13.80	536
1996	259,207.71	169,677	173,396	85,812	13.98	6,138
1999	102,464.79	64,051	65,455	37,010	14.09	2,627
2007	177,427.48	92,404	94,429	82,998	14.26	5,820
2009	135,829.45	66,013	67,460	68,370	14.28	4,788
2011	58,105.73	25,857	26,424	31,682	14.34	2,209
2012	94,981.11	40,196	41,077	53,904	14.31	3,767
2013	58,441.78	23,318	23,829	34,613	14.31	2,419

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARSENAL SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
2014	20,965.47	7,805	7,976	12,989	14.33	906
2019	111,214.84	21,798	22,276	88,939	14.36	6,194
2021	89,488.14	8,466	8,652	80,837	14.35	5,633
	8,917,407.35	6,282,982	6,420,681	2,496,726		181,329

CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1971	100,327.76	82,100	83,899	16,428	10.53	1,560
1979	7,192,966.70	5,688,054	5,812,714	1,380,252	10.89	126,745
1981	24,366.30	19,078	19,496	4,870	10.95	445
1988	6,257.84	4,728	4,832	1,426	11.16	128
1991	21,843.10	16,168	16,522	5,321	11.06	481
1994	29,345.58	21,076	21,538	7,808	11.18	698
1999	28,626.05	19,374	19,799	8,827	11.22	787
2005	11,586.33	7,035	7,189	4,397	11.32	388
2006	25,840.11	15,308	15,643	10,197	11.35	898
2007	299,615.99	172,759	176,545	123,071	11.38	10,815
2009	80,465.43	43,669	44,626	35,839	11.38	3,149
2012	17,055.18	8,183	8,362	8,693	11.38	764
2013	49,950.88	22,683	23,180	26,771	11.42	2,344
2014	25,974.05	11,083	11,326	14,648	11.42	1,283
2022	133,048.75	5,588	5,710	127,338	11.40	11,170
	8,047,270.05	6,136,886	6,271,383	1,775,887		161,655

FINDLAY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2043						
1988	1,116,779.71	724,343	740,218	376,562	18.69	20,148
1994	4,125.73	2,469	2,523	1,603	19.12	84
1996	28,836.01	16,659	17,024	11,812	19.37	610
1998	121,511.95	67,585	69,066	52,446	19.55	2,683
1999	34,002.00	18,538	18,944	15,058	19.60	768
2000	146,862.00	78,645	80,369	66,493	19.52	3,406
2002	52,323.92	26,706	27,291	25,033	19.66	1,273
2003	164,725.35	81,901	83,696	81,029	19.72	4,109

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FINDLAY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2043						
2004	230,726.27	111,395	113,836	116,890	19.82	5,898
2005	148,293.39	69,550	71,074	77,219	19.81	3,898
2006	326,024.44	147,950	151,192	174,832	19.86	8,803
2009	121,005.30	48,838	49,908	71,097	19.95	3,564
2010	12,084.50	4,653	4,755	7,330	19.97	367
2012	22,423.04	7,722	7,891	14,532	19.99	727
2019	97,992.10	14,503	14,821	83,171	20.14	4,130
2020	57,417.26	6,327	6,466	50,952	20.18	2,525
	2,685,132.97	1,427,784	1,459,075	1,226,058		62,993

WILSON SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 6-2067

2012	638,406.46	133,427	136,351	502,055	39.75	12,630
2014	316,768.07	55,466	56,682	260,087	40.04	6,496
2021	97,321.64	3,445	3,520	93,801	40.87	2,295
	1,052,496.17	192,338	196,553	855,943		21,421

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3

1899	27,966.85	27,967	27,967
1900	5,786.82	5,787	5,787
1902	4,534.85	4,535	4,535
1903	2,896.48	2,896	2,896
1904	20,540.51	20,541	20,541
1906	1,345.22	1,345	1,345
1909	689.29	689	689
1913	8,311.90	8,312	8,312
1914	20,917.02	20,917	20,917
1915	40.90	41	41
1917	11,558.59	11,559	11,559
1918	39,579.39	39,579	39,579
1919	77,881.14	77,881	77,881
1920	2,763.59	2,764	2,764
1921	55,522.19	55,522	55,522
1922	194,585.94	194,586	194,586

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1923	120,067.69	120,068	120,068			
1924	533,753.01	533,753	533,753			
1925	297,195.24	297,195	297,195			
1926	98,267.98	98,268	98,268			
1927	91,709.27	91,709	91,709			
1928	96,087.57	96,088	96,088			
1929	36,157.08	36,157	36,157			
1930	8,883.46	8,883	8,883			
1931	13,947.40	13,947	13,947			
1932	4,936.49	4,936	4,936			
1933	394.93	395	395			
1934	907.05	907	907			
1935	42.22	42	42			
1936	151.05	151	151			
1937	3,721.23	3,721	3,721			
1938	188.23	188	188			
1939	7,428.32	7,428	7,428			
1940	1,690.40	1,690	1,690			
1941	40,207.40	40,207	40,207			
1942	29,402.75	29,403	29,403			
1943	6,220.91	6,221	6,221			
1944	5,281.55	5,282	5,282			
1945	63,600.36	63,600	63,600			
1946	171.17	171	171			
1947	1,200.42	1,193	1,200			
1948	58,862.77	58,352	58,863			
1949	24,344.80	24,009	24,345			
1950	43,041.88	42,229	43,042			
1951	10,628.43	10,373	10,628			
1952	16,340.95	15,862	16,262	79	1.32	60
1953	122,299.27	118,059	121,036	1,263	1.56	810
1954	117,236.30	112,521	115,358	1,878	1.81	1,038
1955	272,738.33	260,192	266,753	5,985	2.07	2,891
1956	89,729.71	85,103	87,249	2,481	2.32	1,069
1957	105,179.68	99,173	101,674	3,506	2.57	1,364
1958	254,689.70	238,672	244,690	9,999	2.83	3,533
1959	162,429.43	151,275	155,090	7,340	3.09	2,375
1960	130,930.09	121,184	124,240	6,690	3.35	1,997
1961	186,268.35	171,367	175,688	10,580	3.60	2,939
1962	43,479.56	39,750	40,752	2,727	3.86	706
1963	70,374.05	63,931	65,543	4,831	4.12	1,173

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1964	61,238.12	55,278	56,672	4,566	4.38	1,042
1965	40,437.75	36,259	37,173	3,264	4.65	702
1966	36,050.09	32,109	32,919	3,131	4.92	636
1967	56,164.20	49,662	50,914	5,250	5.21	1,008
1968	113,535.49	99,659	102,172	11,363	5.50	2,066
1969	42,598.64	37,108	38,044	4,555	5.80	785
1970	387,736.39	335,004	343,452	44,285	6.12	7,236
1971	97,563.48	83,557	85,664	11,899	6.46	1,842
1972	597,670.27	507,225	520,015	77,655	6.81	11,403
1973	151,696.54	127,492	130,707	20,990	7.18	2,923
1974	242,102.45	201,429	206,508	35,594	7.56	4,708
1975	145,408.03	119,655	122,672	22,736	7.97	2,853
1976	84,829.11	68,994	70,734	14,095	8.40	1,678
1977	186,751.98	150,023	153,806	32,946	8.85	3,723
1978	141,513.05	112,204	115,033	26,480	9.32	2,841
1979	418,601.95	327,347	335,602	83,000	9.81	8,461
1980	79,315.49	61,126	62,667	16,648	10.32	1,613
1981	102,997.82	78,164	80,135	22,863	10.85	2,107
1982	477,446.64	356,385	365,372	112,075	11.41	9,823
1983	78,490.97	61,388	62,936	15,555	11.01	1,413
1984	67,676.43	52,111	53,425	14,251	11.50	1,239
1985	53,616.28	40,614	41,638	11,978	12.00	998
1986	144,564.16	107,642	110,356	34,208	12.52	2,732
1987	41,931.32	30,664	31,437	10,494	13.04	805
1988	186,491.43	133,192	136,551	49,941	13.81	3,616
1989	23,281.71	16,302	16,713	6,569	14.34	458
1990	678,476.68	465,299	477,032	201,444	14.89	13,529
1991	60,926.76	40,882	41,913	19,014	15.45	1,231
1992	976,009.85	637,042	653,106	322,904	16.23	19,896
1993	11,096.11	7,070	7,248	3,848	16.80	229
1994	323,051.99	200,712	205,773	117,279	17.37	6,752
1995	951,115.15	572,762	587,205	363,910	18.16	20,039
1996	441,116.22	258,318	264,832	176,284	18.75	9,402
1997	402,291.43	227,737	233,480	168,812	19.55	8,635
1998	478,414.60	262,554	269,175	209,240	20.14	10,389
1999	517,673.54	274,936	281,869	235,805	20.75	11,364
2000	54,297.66	27,735	28,434	25,863	21.55	1,200
2001	510,656.24	251,447	257,788	252,869	22.17	11,406
2002	505,332.54	238,264	244,272	261,060	22.98	11,360
2003	400,974.74	181,401	185,975	214,999	23.60	9,110
2004	337,882.54	145,627	149,299	188,583	24.42	7,722

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2005	609,535.68	250,641	256,961	352,574	25.06	14,069
2006	3,347,310.92	1,303,443	1,336,311	2,011,000	25.87	77,735
2007	903,994.21	332,127	340,502	563,492	26.69	21,112
2008	649,717.69	225,192	230,871	418,847	27.34	15,320
2009	3,633,447.71	1,177,237	1,206,923	2,426,525	28.17	86,139
2010	80,228.81	24,165	24,774	55,454	29.00	1,912
2011	1,046,859.37	292,493	299,869	746,991	29.65	25,194
2012	1,177,258.11	301,614	309,220	868,038	30.48	28,479
2013	652,624.30	151,931	155,762	496,862	31.31	15,869
2014	340,567.06	71,213	73,009	267,558	32.15	8,322
2015	188,704.57	35,099	35,984	152,720	32.82	4,653
2016	553,814.50	89,607	91,867	461,948	33.66	13,724
2017	1,610,681.36	221,469	227,054	1,383,628	34.50	40,105
2018	1,009,846.05	114,517	117,405	892,441	35.18	25,368
2019	276,305.62	24,481	25,098	251,207	36.02	6,974
2020	53,803.50	3,433	3,520	50,284	36.71	1,370
2021	85,568.68	3,303	3,386	82,182	37.41	2,197
2022	66,526.10	871	893	65,633	37.67	1,742
	30,640,927.24	15,243,791	15,577,876	15,063,051		631,214
	72,287,236.54	43,153,068	44,027,287	28,259,946		1,617,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 2.24

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
1916	214.39	209	214			
1917	4,418.60	4,284	4,419			
1918	33,020.07	31,813	33,020			
1919	5,902.29	5,650	5,902			
1920	85,954.20	81,766	85,954			
1921	38,239.73	36,147	38,240			
1922	115,662.10	108,659	115,577	85	3.33	26
1923	30,632.45	28,611	30,433	199	3.63	55
1924	808,119.98	750,380	798,156	9,964	3.93	2,535
1925	394,888.11	364,517	387,726	7,162	4.23	1,693
1926	351,224.00	322,297	342,818	8,406	4.53	1,856
1927	312,315.28	284,944	303,086	9,229	4.82	1,915
1928	233,901.55	212,128	225,634	8,268	5.12	1,615
1929	88,413.07	79,700	84,774	3,639	5.42	671
1930	297,002.75	266,114	283,057	13,946	5.72	2,438
1931	7,881.21	7,019	7,466	415	6.02	69
1932	1,956.62	1,731	1,841	116	6.33	18
1933	33.59	30	32	2	6.64	
1934	1,932.14	1,688	1,795	137	6.96	20
1935	15,177.51	13,169	14,007	1,171	7.28	161
1936	7,447.67	6,419	6,828	620	7.60	82
1937	25,993.96	22,246	23,662	2,332	7.93	294
1938	11,130.45	9,459	10,061	1,069	8.26	129
1939	3,998.55	3,374	3,589	410	8.59	48
1940	4,733.34	3,965	4,217	516	8.93	58
1941	193,467.48	160,824	171,064	22,403	9.28	2,414
1942	226,934.66	187,201	199,120	27,815	9.63	2,888
1943	61,138.87	50,045	53,231	7,908	9.98	792
1944	12,212.76	9,917	10,548	1,665	10.34	161
1945	71,482.27	57,575	61,241	10,241	10.70	957
1946	26,238.99	20,963	22,298	3,941	11.06	356
1947	33,111.20	26,224	27,894	5,217	11.44	456
1948	204,349.62	160,470	170,687	33,663	11.81	2,850
1949	357,427.72	278,207	295,920	61,508	12.19	5,046
1950	816,140.75	629,465	669,543	146,598	12.58	11,653
1951	299,456.08	228,838	243,408	56,048	12.97	4,321
1952	261,505.39	197,936	210,539	50,966	13.37	3,812
1953	607,836.85	455,659	484,671	123,166	13.77	8,945
1954	260,536.88	193,412	205,726	54,811	14.17	3,868
1955	1,755,461.35	1,290,106	1,372,247	383,214	14.58	26,284
1956	965,036.42	701,842	746,528	218,508	15.00	14,567
1957	1,058,197.19	761,521	810,007	248,190	15.42	16,095

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
1958	635,041.72	452,035	480,816	154,226	15.85	9,730
1959	1,579,917.09	1,112,262	1,183,079	396,838	16.28	24,376
1960	400,651.38	278,853	296,607	104,044	16.72	6,223
1961	1,060,358.63	729,336	775,773	284,586	17.17	16,575
1962	146,854.89	99,808	106,163	40,692	17.62	2,309
1963	358,979.24	241,037	256,384	102,595	18.07	5,678
1964	767,897.81	509,185	541,605	226,293	18.53	12,212
1965	243,223.96	159,202	169,338	73,886	19.00	3,889
1966	851,767.46	550,088	585,112	266,655	19.48	13,689
1967	1,239,652.92	789,770	840,054	399,599	19.96	20,020
1968	1,471,021.58	924,331	983,183	487,839	20.44	23,867
1969	736,385.94	456,154	485,197	251,189	20.93	12,001
1970	2,494,171.41	1,522,342	1,619,269	874,902	21.43	40,826
1971	273,895.29	164,636	175,118	98,777	21.94	4,502
1972	7,728,166.71	4,573,684	4,864,889	2,863,278	22.45	127,540
1973	3,245,556.67	1,890,082	2,010,423	1,235,134	22.97	53,772
1974	1,446,509.77	828,720	881,484	565,026	23.49	24,054
1975	4,758,451.62	2,680,293	2,850,946	1,907,506	24.02	79,413
1976	1,645,338.78	910,613	968,591	676,748	24.56	27,555
1977	1,120,035.25	608,896	647,664	472,371	25.10	18,820
1978	4,756,991.64	2,538,521	2,700,148	2,056,844	25.65	80,189
1979	4,154,944.22	2,175,695	2,314,221	1,840,723	26.20	70,257
1980	1,352,940.28	694,424	738,638	614,302	26.77	22,947
1981	521,683.08	262,454	279,164	242,519	27.33	8,874
1982	17,007,309.13	8,376,950	8,910,308	8,097,001	27.91	290,111
1983	973,008.00	599,568	637,742	335,266	24.60	13,629
1984	2,257,108.83	1,372,999	1,460,417	796,692	24.79	32,138
1985	1,137,031.35	677,898	721,060	415,971	25.40	16,377
1986	6,176,367.71	3,629,234	3,860,306	2,316,062	25.61	90,436
1987	2,599,985.88	1,495,252	1,590,454	1,009,532	26.23	38,488
1988	5,106,283.14	2,889,135	3,073,085	2,033,198	26.48	76,782
1989	1,581,295.89	874,140	929,796	651,500	27.10	24,041
1990	4,384,338.13	2,379,819	2,531,341	1,852,997	27.38	67,677
1991	4,268,766.46	2,272,691	2,417,393	1,851,373	27.67	66,909
1992	8,550,807.23	4,433,594	4,715,880	3,834,927	28.32	135,414
1993	2,399,443.69	1,217,478	1,294,994	1,104,450	28.64	38,563
1994	807,339.92	400,360	425,851	381,489	28.97	13,168
1995	11,312,456.84	5,475,229	5,823,835	5,488,622	29.32	187,197
1996	13,439,641.00	6,339,479	6,743,112	6,696,529	29.68	225,624
1997	9,567,029.31	4,366,392	4,644,399	4,922,630	30.37	162,089
1998	3,068,566.60	1,360,602	1,447,231	1,621,336	30.75	52,726
1999	3,081,478.22	1,332,431	1,417,266	1,664,212	30.85	53,945

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
2000	6,912,866.08	2,893,034	3,077,233	3,835,633	31.26	122,701
2001	4,612,592.38	1,864,410	1,983,116	2,629,476	31.69	82,975
2002	5,186,632.70	2,020,193	2,148,818	3,037,815	32.13	94,548
2003	6,932,806.46	2,609,508	2,775,655	4,157,151	32.31	128,665
2004	10,258,248.47	3,701,176	3,936,829	6,321,419	32.78	192,844
2005	11,714,727.39	4,059,153	4,317,598	7,397,129	33.01	224,088
2006	42,923,947.19	14,233,581	15,139,828	27,784,119	33.25	835,613
2007	7,476,059.58	2,363,930	2,514,441	4,961,619	33.52	148,020
2008	14,966,058.50	4,492,811	4,778,867	10,187,192	33.81	301,307
2009	23,626,830.41	6,728,921	7,157,349	16,469,481	33.90	485,825
2010	16,702,937.82	4,468,036	4,752,514	11,950,424	34.23	349,121
2011	21,862,440.48	5,480,914	5,829,882	16,032,558	34.37	466,470
2012	38,684,126.31	9,059,822	9,636,658	29,047,468	34.34	845,879
2013	6,331,087.66	1,371,314	1,458,625	4,872,463	34.36	141,806
2014	10,309,887.32	2,041,358	2,171,331	8,138,556	34.42	236,448
2015	4,803,790.07	860,839	915,648	3,888,142	34.34	113,225
2016	5,978,982.45	956,039	1,016,910	4,962,072	34.15	145,302
2017	14,127,518.54	1,973,614	2,099,273	12,028,246	33.87	355,130
2018	13,583,751.81	1,608,316	1,710,717	11,873,035	33.52	354,207
2019	21,711,328.39	2,088,630	2,221,612	19,489,716	32.87	592,933
2020	17,818,154.54	1,297,162	1,379,752	16,438,403	31.86	515,957
2021	25,943,192.21	1,229,707	1,308,002	24,635,190	30.15	817,088
2022	7,311,144.36	138,181	146,979	7,164,165	25.96	275,969
	490,578,533.88	160,242,845	170,443,153	320,135,381		10,239,901

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.09

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1934	33.51	33	34			
1937	6.69	6	6	1	2.18	
1941	215.14	196	208	7	4.02	2
1943	570.96	509	541	30	4.89	6
1945	9,902.96	8,642	9,192	711	5.73	124
1946	895.82	774	823	73	6.14	12
1947	8,775.65	7,498	7,975	801	6.55	122
1948	40,616.60	34,334	36,520	4,097	6.96	589
1949	58,732.54	49,126	52,253	6,480	7.36	880
1951	7,968.83	6,526	6,941	1,028	8.15	126
1952	34,371.94	27,841	29,613	4,759	8.55	557
1953	28,117.34	22,525	23,959	4,158	8.95	465
1954	120,384.09	95,397	101,470	18,914	9.34	2,025
1955	55,475.67	43,469	46,236	9,240	9.74	949
1956	242,334.78	187,729	199,679	42,656	10.14	4,207
1957	43,930.44	33,651	35,793	8,137	10.53	773
1958	79,566.54	60,241	64,076	15,491	10.93	1,417
1959	121,674.86	91,013	96,806	24,869	11.34	2,193
1960	198,590.03	146,780	156,123	42,467	11.74	3,617
1961	164,119.66	119,807	127,433	36,687	12.15	3,020
1962	45,701.62	32,946	35,043	10,659	12.56	849
1963	154,944.16	110,286	117,306	37,638	12.97	2,902
1964	124,077.26	87,157	92,705	31,372	13.39	2,343
1965	60,343.58	41,825	44,487	15,857	13.81	1,148
1966	230,765.82	157,793	167,837	62,929	14.23	4,422
1967	82,170.57	55,401	58,928	23,243	14.66	1,585
1968	115,450.32	76,736	81,621	33,829	15.09	2,242
1969	538,446.88	352,623	375,069	163,378	15.53	10,520
1970	1,285,259.67	829,134	881,913	403,347	15.97	25,257
1971	96,099.72	61,034	64,919	31,181	16.42	1,899
1972	480,342.80	300,267	319,381	160,962	16.87	9,541
1973	312,550.26	192,253	204,491	108,059	17.32	6,239
1974	307,994.33	186,303	198,162	109,832	17.78	6,177
1975	777,484.57	462,168	491,588	285,897	18.25	15,666
1976	622,779.14	363,703	386,855	235,924	18.72	12,603
1977	899,711.42	516,038	548,887	350,824	19.19	18,282
1978	539,929.82	303,921	323,267	216,663	19.67	11,015
1979	133,022.14	73,457	78,133	54,889	20.15	2,724
1980	265,845.65	143,910	153,071	112,775	20.64	5,464
1981	456,095.53	241,831	257,225	198,871	21.14	9,407
1982	186,718.45	96,927	103,097	83,621	21.64	3,864
1983	413,393.13	277,593	295,263	118,130	19.32	6,114

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1984	682,747.28	452,115	480,895	201,852	19.64	10,278
1985	803,743.34	524,443	557,827	245,916	19.97	12,314
1986	713,350.88	458,257	487,428	225,923	20.32	11,118
1987	100,191.60	63,311	67,341	32,851	20.68	1,589
1988	725,570.42	450,579	479,261	246,309	21.06	11,696
1989	574,827.08	350,472	372,781	202,046	21.45	9,419
1990	218,063.32	130,402	138,703	79,360	21.85	3,632
1991	498,729.81	293,752	312,451	186,279	21.98	8,475
1992	182,298.75	105,077	111,766	70,533	22.41	3,147
1993	47,038.74	26,502	28,189	18,850	22.86	825
1994	450,704.04	249,194	265,057	185,647	23.05	8,054
1995	789,818.73	425,712	452,811	337,008	23.52	14,329
1996	2,669,018.10	1,407,640	1,497,244	1,171,774	23.75	49,338
1997	63,980.49	32,796	34,884	29,096	24.25	1,200
1998	110,836.74	55,396	58,922	51,915	24.52	2,117
1999	568,081.47	276,315	293,904	274,177	24.81	11,051
2000	203,670.34	96,234	102,360	101,310	25.12	4,033
2001	1,482,906.53	679,171	722,404	760,503	25.45	29,882
2002	1,395,298.24	620,629	660,135	735,163	25.59	28,729
2003	436,578.28	187,292	199,214	237,364	25.95	9,147
2004	117,411.97	48,656	51,753	65,659	26.14	2,512
2005	787,228.94	314,104	334,098	453,131	26.36	17,190
2006	1,682,886.33	644,209	685,216	997,670	26.60	37,506
2007	140,871.90	51,756	55,051	85,821	26.69	3,215
2008	1,373,181.84	481,850	512,522	860,660	26.82	32,090
2009	2,523,811.81	841,439	895,001	1,628,811	26.99	60,349
2010	179,639.00	56,586	60,188	119,451	27.18	4,395
2011	485,149.98	144,478	153,675	331,475	27.11	12,227
2012	427,063.28	118,809	126,372	300,691	27.24	11,039
2013	318,585.88	82,641	87,902	230,684	27.13	8,503
2014	219,426.12	52,399	55,734	163,692	27.09	6,043
2015	254,134.97	55,452	58,982	195,153	26.87	7,263
2016	1,416,204.79	278,001	295,697	1,120,508	26.61	42,109
2017	869,704.09	150,198	159,759	709,945	26.35	26,943
2018	320,296.93	47,564	50,592	269,705	25.80	10,454
2019	1,423,592.70	174,390	185,491	1,238,102	25.07	49,386

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
2020	1,479,553.56	139,374	148,246	1,331,308	24.03	55,402
2021	3,040,576.99	191,556	203,749	2,836,828	22.31	127,155
2022	1,288,593.83	34,148	36,322	1,252,272	18.37	68,169
	40,410,779.98	16,692,302	17,754,856	22,655,924		993,670
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.8 2.46

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.3 STATION EQUIPMENT - PORTABLE SUBSTATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
2010	473,644.39	149,198	158,695	314,949	27.18	11,588
2011	3,843,562.05	1,144,613	1,217,474	2,626,088	27.11	96,868
2013	83,022.68	21,536	22,907	60,116	27.13	2,216
2015	12,783.07	2,789	2,967	9,816	26.87	365
2021	1,532,765.88	96,564	102,710	1,430,056	22.31	64,099
	5,945,778.07	1,414,700	1,504,753	4,441,025		175,136
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.4 2.95

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1914	5,527.70	5,270	5,528			
1915	7.23	7	7			
1916	5,149.55	4,853	5,150			
1917	13,197.87	12,365	13,198			
1918	2,817.06	2,625	2,812	5	3.96	1
1919	59.37	55	59			
1920	44,953.29	41,419	44,373	580	4.56	127
1921	968.85	888	951	18	4.85	4
1922	8,995.69	8,197	8,782	214	5.15	42
1923	1,518.70	1,376	1,474	45	5.44	8
1924	25,811.82	23,257	24,916	896	5.74	156
1925	101,147.73	90,597	97,059	4,089	6.05	676
1926	44,772.00	39,870	42,714	2,058	6.35	324
1927	171,534.94	151,838	162,667	8,868	6.66	1,332
1928	116,865.15	102,821	110,154	6,711	6.97	963
1929	93,930.24	82,140	87,998	5,932	7.28	815
1930	130,170.61	113,114	121,182	8,989	7.60	1,183
1931	129,015.19	111,398	119,343	9,672	7.92	1,221
1932	49,953.74	42,848	45,904	4,050	8.25	491
1933	42,160.00	35,923	38,485	3,675	8.58	428
1934	58,435.76	49,459	52,987	5,449	8.91	612
1935	7,024.37	5,904	6,325	699	9.25	76
1936	59,703.07	49,832	53,386	6,317	9.59	659
1937	85,609.04	70,937	75,996	9,613	9.94	967
1938	29,636.25	24,378	26,117	3,519	10.29	342
1939	47,814.86	39,043	41,828	5,987	10.64	563
1940	32,802.94	26,582	28,478	4,325	11.00	393
1941	99,763.39	80,224	85,946	13,817	11.36	1,216
1942	90,494.37	72,193	77,342	13,152	11.73	1,121
1943	13,559.80	10,731	11,496	2,064	12.10	171
1944	5,980.17	4,693	5,028	952	12.48	76
1945	11,075.93	8,620	9,235	1,841	12.86	143
1946	19.79	15	16	4	13.25	
1947	9,203.26	7,039	7,541	1,662	13.64	122
1948	250,494.57	189,900	203,444	47,051	14.03	3,354
1949	302,802.57	227,468	243,691	59,112	14.43	4,096
1950	370,163.46	275,453	295,099	75,064	14.84	5,058
1951	523,329.13	385,730	413,241	110,088	15.25	7,219
1952	625,284.11	456,457	489,012	136,272	15.66	8,702
1953	809,538.41	585,102	626,833	182,705	16.08	11,362
1954	1,058,652.43	757,296	811,308	247,344	16.51	14,981
1955	855,100.47	605,351	648,526	206,574	16.94	12,194

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1956	895,839.20	627,553	672,311	223,528	17.37	12,869
1957	1,159,899.63	803,532	860,841	299,059	17.82	16,782
1958	1,157,618.67	793,166	849,736	307,883	18.26	16,861
1959	1,512,544.28	1,024,613	1,097,690	414,854	18.71	22,173
1960	1,386,791.11	928,429	994,646	392,145	19.17	20,456
1961	946,537.91	626,182	670,843	275,695	19.63	14,045
1962	1,105,319.94	722,271	773,785	331,535	20.10	16,494
1963	975,898.16	629,620	674,526	301,372	20.58	14,644
1964	1,062,273.23	676,562	724,816	337,457	21.06	16,024
1965	1,276,453.96	802,404	859,633	416,821	21.54	19,351
1966	1,264,020.54	783,693	839,588	424,433	22.04	19,257
1967	2,155,804.71	1,318,382	1,412,412	743,393	22.53	32,996
1968	1,410,699.64	850,313	910,959	499,741	23.04	21,690
1969	1,275,653.91	757,700	811,741	463,913	23.55	19,699
1970	3,310,156.89	1,937,005	2,075,156	1,235,001	24.06	51,330
1971	1,734,056.90	999,181	1,070,445	663,612	24.58	26,998
1972	2,560,637.01	1,452,060	1,555,624	1,005,013	25.11	40,024
1973	3,148,714.81	1,756,227	1,881,485	1,267,230	25.65	49,405
1974	5,021,676.60	2,754,139	2,950,570	2,071,107	26.19	79,080
1975	5,167,910.82	2,786,227	2,984,946	2,182,965	26.73	81,667
1976	5,671,443.36	3,003,937	3,218,184	2,453,259	27.28	89,929
1977	5,203,409.18	2,705,773	2,898,754	2,304,655	27.84	82,782
1978	4,105,689.89	2,094,600	2,243,991	1,861,699	28.41	65,530
1979	5,001,700.90	2,503,451	2,682,002	2,319,699	28.97	80,072
1980	6,228,343.26	3,055,127	3,273,025	2,955,318	29.55	100,011
1981	4,785,971.92	2,299,755	2,463,778	2,322,194	30.13	77,072
1982	6,295,649.37	2,961,096	3,172,287	3,123,362	30.72	101,672
1983	6,761,494.26	4,032,555	4,320,165	2,441,329	26.73	91,333
1984	6,232,935.90	3,647,514	3,907,662	2,325,274	27.29	85,206
1985	8,206,025.33	4,738,980	5,076,973	3,129,052	27.44	114,033
1986	7,927,566.52	4,485,417	4,805,326	3,122,241	28.01	111,469
1987	7,466,775.71	4,161,981	4,458,822	3,007,954	28.19	106,703
1988	8,686,416.46	4,734,966	5,072,673	3,613,743	28.79	125,521
1989	8,495,687.27	4,553,688	4,878,466	3,617,221	29.00	124,732
1990	8,969,422.66	4,692,802	5,027,502	3,941,921	29.61	133,128
1991	10,193,332.21	5,233,257	5,606,503	4,586,829	29.85	153,663
1992	11,347,315.14	5,675,927	6,080,745	5,266,570	30.48	172,788
1993	8,496,824.10	4,160,895	4,457,658	4,039,166	30.74	131,398
1994	9,541,760.47	4,541,878	4,865,814	4,675,946	31.38	149,010
1995	9,164,251.55	4,259,544	4,563,343	4,600,909	31.67	145,277
1996	9,298,647.53	4,214,147	4,514,708	4,783,940	31.98	149,592
1997	14,154,506.35	6,244,968	6,690,371	7,464,135	32.30	231,088

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1						
1998	2,035,403.19	872,781	935,029	1,100,374	32.64	33,712
1999	359,835.26	149,691	160,367	199,468	32.99	6,046
2000	1,384,267.54	557,583	597,351	786,917	33.36	23,589
2001	2,697,856.16	1,050,006	1,124,894	1,572,962	33.75	46,606
2002	2,696,476.24	1,011,718	1,083,876	1,612,600	34.14	47,235
2003	5,488,502.19	1,980,252	2,121,487	3,367,015	34.55	97,453
2004	7,325,171.60	2,547,695	2,729,402	4,595,770	34.69	132,481
2005	7,447,877.85	2,476,419	2,653,042	4,794,836	35.13	136,488
2006	10,842,876.70	3,452,372	3,698,602	7,144,275	35.32	202,273
2007	5,512,843.74	1,674,802	1,794,252	3,718,592	35.52	104,690
2008	7,052,660.96	2,035,398	2,180,567	4,872,094	35.75	136,282
2009	8,109,398.84	2,211,433	2,369,157	5,740,242	36.00	159,451
2010	12,245,124.03	3,153,119	3,378,006	8,867,118	36.04	246,035
2011	21,551,838.56	5,181,062	5,550,585	16,001,254	36.34	440,321
2012	19,148,429.13	4,302,652	4,609,526	14,538,903	36.23	401,295
2013	24,561,834.63	5,086,756	5,449,553	19,112,282	36.37	525,496
2014	14,765,079.25	2,799,459	2,999,122	11,765,957	36.34	323,774
2015	13,589,872.01	2,334,740	2,501,258	11,088,614	36.17	306,569
2016	14,496,570.62	2,215,076	2,373,060	12,123,511	36.05	336,297
2017	25,185,953.88	3,364,843	3,604,830	21,581,124	35.65	605,361
2018	52,577,790.41	5,962,321	6,387,565	46,190,225	35.18	1,312,968
2019	49,101,962.88	4,517,381	4,839,570	44,262,393	34.52	1,282,225
2020	61,628,996.73	4,283,215	4,588,702	57,040,295	33.47	1,704,222
2021	5,912,212.01	267,823	286,925	5,625,287	31.61	177,959
2022	31,199,775.22	561,596	601,650	30,598,126	27.28	1,121,632
	624,017,331.77	179,884,978	192,714,514	431,302,818		13,205,512

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 2.12

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1935	10,853.77	9,597	9,719	1,135	5.79	196
1936	13,425.65	11,758	11,908	1,518	6.21	244
1937	14,430.42	12,520	12,680	1,750	6.62	264
1938	6,187.51	5,318	5,386	802	7.03	114
1940	11,487.35	9,686	9,809	1,678	7.84	214
1941	51,983.65	43,417	43,970	8,014	8.24	973
1942	43,318.03	35,833	36,290	7,028	8.64	813
1943	19,766.26	16,193	16,399	3,367	9.04	372
1944	8,161.14	6,622	6,706	1,455	9.43	154
1945	32,888.52	26,423	26,760	6,129	9.83	623
1946	45,847.82	36,467	36,932	8,916	10.23	872
1947	87,152.08	68,641	69,516	17,636	10.62	1,661
1948	155,965.16	121,590	123,139	32,826	11.02	2,979
1949	323,794.71	249,840	253,024	70,771	11.42	6,197
1950	387,523.80	295,913	299,684	87,840	11.82	7,431
1951	398,754.48	301,299	305,139	93,615	12.22	7,661
1952	569,689.86	425,900	431,327	138,363	12.62	10,964
1953	707,942.81	523,595	530,267	177,676	13.02	13,646
1954	620,378.34	453,745	459,527	160,851	13.43	11,977
1955	669,259.70	484,009	490,177	179,083	13.84	12,940
1956	818,790.06	585,435	592,895	225,895	14.25	15,852
1957	869,742.03	614,560	622,391	247,351	14.67	16,861
1958	825,292.47	576,219	583,562	241,730	15.09	16,019
1959	1,123,771.13	775,177	785,055	338,716	15.51	21,839
1960	1,136,744.63	774,578	784,449	352,296	15.93	22,115
1961	705,574.10	474,710	480,759	224,815	16.36	13,742
1962	935,791.27	621,365	629,283	306,508	16.80	18,245
1963	819,859.93	537,336	544,183	275,677	17.23	16,000
1964	963,162.43	622,781	630,717	332,445	17.67	18,814
1965	1,149,715.43	733,059	742,401	407,314	18.12	22,479
1966	1,078,883.02	678,186	686,828	392,055	18.57	21,112
1967	994,172.48	615,989	623,839	370,333	19.02	19,471
1968	1,170,237.32	714,313	723,416	446,821	19.48	22,937
1969	1,256,440.35	755,372	764,998	491,442	19.94	24,646
1970	3,574,714.32	2,116,231	2,143,199	1,431,515	20.40	70,172
1971	1,576,258.39	918,328	930,030	646,228	20.87	30,964
1972	2,468,578.27	1,414,495	1,432,520	1,036,058	21.35	48,527
1973	3,100,944.90	1,747,072	1,769,335	1,331,610	21.83	60,999
1974	5,400,585.49	2,990,844	3,028,957	2,371,628	22.31	106,303
1975	5,888,339.90	3,203,257	3,244,077	2,644,263	22.80	115,976
1976	5,613,953.90	2,998,974	3,037,190	2,576,764	23.29	110,638
1977	5,351,062.99	2,805,027	2,840,772	2,510,291	23.79	105,519

DUQUESNE LIGHT COMPANY
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ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
1978	4,266,535.13	2,192,999	2,220,945	2,045,590	24.30	84,181
1979	4,357,296.72	2,196,078	2,224,063	2,133,234	24.80	86,018
1980	5,865,525.61	2,895,223	2,932,117	2,933,409	25.32	115,853
1981	3,974,569.33	1,921,307	1,945,791	2,028,778	25.83	78,543
1982	4,301,066.76	2,034,405	2,060,330	2,240,737	26.35	85,037
1983	4,321,331.87	2,731,082	2,765,885	1,555,447	23.00	67,628
1984	3,829,973.27	2,388,754	2,419,194	1,410,779	23.23	60,731
1985	4,401,892.33	2,707,164	2,741,662	1,660,230	23.48	70,708
1986	4,491,419.03	2,704,733	2,739,200	1,752,219	24.11	72,676
1987	3,707,442.90	2,197,772	2,225,779	1,481,664	24.38	60,774
1988	3,473,221.84	2,024,888	2,050,691	1,422,531	24.67	57,662
1989	4,647,568.58	2,662,127	2,696,051	1,951,518	24.98	78,123
1990	5,002,627.34	2,812,477	2,848,317	2,154,310	25.31	85,117
1991	6,242,276.64	3,440,743	3,484,589	2,757,688	25.65	107,512
1992	6,953,755.90	3,753,637	3,801,470	3,152,286	26.00	121,242
1993	4,688,779.43	2,475,676	2,507,224	2,181,555	26.37	82,729
1994	4,195,292.86	2,163,932	2,191,507	2,003,786	26.75	74,908
1995	3,147,265.88	1,583,704	1,603,885	1,543,381	27.15	56,846
1996	6,901,402.15	3,401,701	3,445,049	3,456,353	27.26	126,792
1997	6,048,356.67	2,899,582	2,936,532	3,111,825	27.69	112,381
1998	2,232,948.01	1,045,020	1,058,337	1,174,611	27.85	42,176
1999	7,831,470.15	3,552,355	3,597,623	4,233,847	28.31	149,553
2000	4,921,489.82	2,170,377	2,198,035	2,723,455	28.52	95,493
2001	19,785,430.39	8,464,207	8,572,068	11,213,362	28.75	390,030
2002	12,641,041.63	5,234,655	5,301,361	7,339,681	29.00	253,092
2003	3,821,266.68	1,527,742	1,547,210	2,274,057	29.28	77,666
2004	9,259,094.94	3,562,900	3,608,303	5,650,792	29.58	191,034
2005	16,443,217.32	6,100,434	6,178,173	10,265,044	29.67	345,974
2006	9,683,301.07	3,451,129	3,495,107	6,188,194	29.80	207,658
2007	3,825,638.76	1,304,543	1,321,167	2,504,472	29.95	83,622
2008	10,436,450.36	3,389,759	3,432,955	7,003,495	30.14	232,365
2009	15,081,792.78	4,663,290	4,722,715	10,359,078	30.17	343,357
2010	54,119,945.17	15,830,084	16,031,810	38,088,135	30.24	1,259,528
2011	1,686,582.63	465,497	471,429	1,215,154	30.17	40,277
2012	23,969,523.20	6,191,328	6,270,225	17,699,298	30.15	587,041
2013	10,109,782.46	2,430,392	2,461,363	7,648,419	30.02	254,777
2014	12,912,065.01	2,853,566	2,889,930	10,022,135	29.96	334,517
2015	13,464,266.44	2,717,089	2,751,713	10,712,553	29.67	361,057
2016	12,874,598.59	2,335,452	2,365,213	10,509,386	29.34	358,193
2017	29,970,897.95	4,780,358	4,841,275	25,129,623	28.98	867,137
2018	45,534,673.57	6,247,357	6,326,968	39,207,706	28.29	1,385,921
2019	45,938,062.71	5,191,001	5,257,151	40,680,912	27.46	1,481,461

DUQUESNE LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
2020	49,720,864.70	4,315,771	4,370,768	45,350,097	26.32	1,723,028
2021	34,351,091.23	1,988,928	2,014,273	32,336,818	24.41	1,324,737
2022	33,023,045.66	799,158	809,342	32,213,703	20.12	1,601,079
	629,457,567.34	182,212,050	184,534,010	444,923,557		16,675,759
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 2.65

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1917	442.09	431	430	12	1.85	6
1918	59.28	58	58	1	2.07	
1919	5,336.41	5,172	5,159	177	2.31	77
1920	6,494.98	6,276	6,260	235	2.53	93
1921	17,232.56	16,596	16,554	679	2.77	245
1922	110,203.12	105,765	105,496	4,707	3.02	1,559
1923	202,318.17	193,523	193,031	9,287	3.26	2,849
1924	226,177.39	215,592	215,044	11,133	3.51	3,172
1925	247,728.48	235,275	234,677	13,051	3.77	3,462
1926	271,887.87	257,315	256,661	15,227	4.02	3,788
1927	495,652.26	467,365	466,177	29,475	4.28	6,887
1928	234,182.73	220,008	219,449	14,734	4.54	3,245
1929	356,745.06	333,913	333,064	23,681	4.80	4,934
1930	210,710.48	196,466	195,967	14,743	5.07	2,908
1931	211,043.65	196,017	195,519	15,525	5.34	2,907
1932	59,005.75	54,592	54,453	4,553	5.61	812
1933	59,751.76	55,059	54,919	4,833	5.89	821
1934	46,262.39	42,456	42,348	3,914	6.17	634
1935	71,137.40	65,010	64,845	6,292	6.46	974
1936	19,542.06	17,783	17,738	1,804	6.75	267
1937	55,094.44	49,916	49,789	5,305	7.05	752
1938	9,570.31	8,631	8,609	961	7.36	131
1939	52,763.64	47,361	47,241	5,523	7.68	719
1940	17,157.11	15,325	15,286	1,871	8.01	234
1941	168,526.25	149,764	149,383	19,143	8.35	2,293
1942	53,960.81	47,694	47,573	6,388	8.71	733
1943	49,639.55	43,630	43,519	6,121	9.08	674
1944	6,341.77	5,541	5,527	815	9.47	86
1945	68,830.76	59,764	59,612	9,219	9.88	933
1946	7,647.29	6,597	6,580	1,067	10.30	104
1947	29,361.19	25,153	25,089	4,272	10.75	397
1948	87,509.52	74,429	74,240	13,270	11.21	1,184
1949	144,969.88	122,355	122,044	22,926	11.70	1,959
1950	213,230.09	178,516	178,062	35,168	12.21	2,880
1951	91,401.64	75,875	75,682	15,720	12.74	1,234
1952	151,154.92	124,370	124,054	27,101	13.29	2,039
1953	338,507.01	275,951	275,250	63,257	13.86	4,564
1954	453,469.53	366,041	365,111	88,359	14.46	6,111
1955	373,226.93	298,234	297,476	75,751	15.07	5,027
1956	293,057.17	231,712	231,123	61,934	15.70	3,945
1957	179,372.64	140,293	139,936	39,437	16.34	2,414
1958	454,500.38	351,479	350,586	103,914	17.00	6,113

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1959	230,690.26	176,340	175,892	54,798	17.67	3,101
1960	294,287.24	222,284	221,719	72,568	18.35	3,955
1961	659,777.87	492,372	491,120	168,658	19.03	8,863
1962	570,010.60	420,058	418,990	151,021	19.73	7,654
1963	110,595.41	80,455	80,250	30,345	20.44	1,485
1964	205,707.13	147,698	147,323	58,384	21.15	2,760
1965	879,429.70	622,874	621,291	258,139	21.88	11,798
1966	282,414.63	197,275	196,774	85,641	22.61	3,788
1967	964,627.49	664,175	662,487	302,140	23.36	12,934
1968	266,670.73	180,944	180,484	86,187	24.11	3,575
1969	1,198,951.81	801,224	799,187	399,765	24.88	16,068
1970	1,422,553.69	936,040	933,661	488,893	25.65	19,060
1971	3,154,217.34	2,042,261	2,037,070	1,117,147	26.44	42,252
1972	1,500,082.19	955,447	953,018	547,064	27.23	20,090
1973	2,265,743.71	1,418,650	1,415,044	850,700	28.04	30,339
1974	3,002,184.57	1,847,334	1,842,638	1,159,547	28.85	40,192
1975	1,777,825.48	1,074,287	1,071,556	706,269	29.68	23,796
1976	1,435,599.80	851,598	849,433	586,167	30.51	19,212
1977	998,757.42	581,277	579,799	418,958	31.35	13,364
1978	2,316,659.34	1,321,724	1,318,364	998,295	32.21	30,993
1979	1,776,964.66	993,448	990,923	786,042	33.07	23,769
1980	2,859,726.47	1,565,614	1,561,634	1,298,092	33.94	38,247
1981	929,966.05	498,341	497,074	432,892	34.81	12,436
1982	3,290,275.59	1,724,104	1,719,722	1,570,554	35.70	43,993
1983	2,979,595.17	1,612,557	1,608,458	1,371,137	33.49	40,942
1984	3,253,227.71	1,715,752	1,711,391	1,541,837	34.50	44,691
1985	2,008,201.83	1,031,814	1,029,191	979,011	35.49	27,586
1986	4,962,368.91	2,499,545	2,493,192	2,469,177	35.96	68,665
1987	1,247,674.00	611,235	609,681	637,993	36.96	17,262
1988	1,628,563.37	775,359	773,388	855,175	37.96	22,528
1989	3,297,860.15	1,524,601	1,520,726	1,777,134	38.96	45,614
1990	2,618,142.84	1,182,877	1,179,870	1,438,273	39.44	36,467
1991	1,284,786.76	562,480	561,050	723,737	40.45	17,892
1992	1,785,235.23	756,940	755,016	1,030,219	41.44	24,860
1993	4,178,977.29	1,713,381	1,709,026	2,469,951	42.45	58,185
1994	1,057,848.61	419,120	418,055	639,794	43.44	14,728
1995	2,028,084.35	780,812	778,827	1,249,257	43.93	28,437
1996	968,423.08	359,285	358,372	610,051	44.93	13,578
1997	832,350.89	297,149	296,394	535,957	45.93	11,669
1998	537,611.98	184,401	183,932	353,680	46.93	7,536
1999	1,669,385.95	549,228	547,832	1,121,554	47.93	23,400
2000	694,911.19	218,897	218,341	476,570	48.93	9,740

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2001	270,198.36	81,330	81,123	189,075	49.93	3,787
2002	2,329,848.30	673,326	671,614	1,658,234	50.43	32,882
2003	2,972,009.87	817,303	815,226	2,156,784	51.42	41,944
2004	510,817.38	133,221	132,882	377,935	52.43	7,208
2005	2,114,559.13	521,873	520,546	1,594,013	53.42	29,839
2006	3,639,633.57	846,579	844,427	2,795,207	54.43	51,354
2007	2,929,003.10	640,280	638,653	2,290,350	55.42	41,327
2008	2,215,762.42	452,902	451,751	1,764,011	56.43	31,260
2009	5,667,166.70	1,079,029	1,076,286	4,590,881	57.42	79,953
2010	3,101,641.22	546,509	545,120	2,556,521	58.43	43,754
2011	116,440.90	18,887	18,839	97,602	59.42	1,643
2012	4,063,584.05	601,410	599,881	3,463,703	60.43	57,318
2013	897,111.56	120,213	119,907	777,205	61.42	12,654
2014	12,999,814.33	1,557,378	1,553,420	11,446,394	62.43	183,348
2015	9,183,702.93	978,064	975,578	8,208,125	62.92	130,453
2016	3,578,109.78	330,260	329,421	3,248,689	63.92	50,824
2017	6,325,935.96	494,056	492,800	5,833,136	64.92	89,851
2018	938,282.65	59,956	59,804	878,479	65.92	13,326
2019	853,307.39	42,409	42,301	811,006	66.92	12,119
2020	2,023,970.72	71,851	71,668	1,952,303	67.92	28,744
2021	53,239,103.83	1,133,993	1,131,111	52,107,993	68.92	756,065
2022	23,826,712.12	169,170	168,740	23,657,973	69.92	338,358
	219,374,891.48	53,364,559	53,228,914	166,145,978		3,069,681

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.1 1.40

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
1944	1,261.56	1,160	1,065	197	3.64	54
1945	101.75	93	85	17	3.86	4
1948	456.96	411	377	80	4.55	18
1949	128.59	115	106	23	4.80	5
1951	459.71	406	373	87	5.30	16
1952	159.98	140	129	31	5.56	6
1953	12,182.73	10,604	9,738	2,445	5.83	419
1954	4,855.52	4,196	3,853	1,003	6.11	164
1955	4,520.01	3,878	3,561	959	6.39	150
1956	4.72	4	4	1	6.67	
1957	11,661.19	9,858	9,053	2,608	6.96	375
1958	6,431.83	5,396	4,955	1,477	7.25	204
1959	1,316.86	1,096	1,006	311	7.55	41
1960	1,832.94	1,513	1,389	444	7.85	57
1962	832.44	676	621	211	8.48	25
1963	5,726.20	4,606	4,230	1,496	8.80	170
1964	7,796.63	6,216	5,708	2,089	9.12	229
1965	110,753.68	87,471	80,327	30,427	9.46	3,216
1966	264,262.83	206,712	189,830	74,433	9.80	7,595
1967	382,040.72	295,868	271,705	110,336	10.15	10,871
1968	354,435.82	271,576	249,397	105,039	10.52	9,985
1969	691,607.73	524,239	481,425	210,183	10.89	19,301
1970	1,465,846.74	1,098,740	1,009,008	456,839	11.27	40,536
1971	2,430,693.83	1,800,877	1,653,802	776,892	11.66	66,629
1972	1,720,645.36	1,259,512	1,156,650	563,995	12.06	46,766
1973	1,519,393.70	1,098,355	1,008,654	510,740	12.47	40,957
1974	1,928,836.96	1,376,341	1,263,937	664,900	12.89	51,583
1975	2,862,930.20	2,014,873	1,850,322	1,012,608	13.33	75,965
1976	2,953,416.06	2,049,671	1,882,278	1,071,138	13.77	77,788
1977	2,812,224.70	1,922,943	1,765,899	1,046,326	14.23	73,530
1978	2,738,594.49	1,843,978	1,693,383	1,045,211	14.70	71,103
1979	3,483,226.04	2,308,229	2,119,720	1,363,506	15.18	89,823
1980	3,296,911.77	2,148,136	1,972,701	1,324,211	15.68	84,452
1981	1,506,746.57	964,981	886,173	620,574	16.18	38,354
1982	3,158,016.56	1,986,045	1,823,848	1,334,169	16.70	79,890
1983	2,140,354.06	1,547,048	1,420,703	719,651	15.15	47,502
1984	4,747,810.44	3,381,391	3,105,238	1,642,572	15.56	105,564
1985	3,742,744.82	2,624,413	2,410,081	1,332,664	15.98	83,396
1986	3,196,803.67	2,205,155	2,025,063	1,171,741	16.41	71,404
1987	2,567,111.76	1,731,517	1,590,107	977,005	17.13	57,035
1988	2,952,855.10	1,955,971	1,796,230	1,156,625	17.58	65,792
1989	3,498,954.94	2,273,971	2,088,259	1,410,696	18.05	78,155

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
1990	4,514,327.09	2,890,072	2,654,044	1,860,283	18.26	101,877
1991	4,993,234.19	3,129,759	2,874,157	2,119,077	18.75	113,017
1992	4,351,452.74	2,667,441	2,449,595	1,901,858	19.25	98,798
1993	4,376,179.98	2,620,457	2,406,448	1,969,732	19.76	99,683
1994	3,721,660.42	2,174,194	1,996,631	1,725,029	20.28	85,061
1995	2,793,378.07	1,589,991	1,460,139	1,333,239	20.81	64,067
1996	3,900,499.61	2,160,097	1,983,685	1,916,815	21.35	89,781
1997	3,296,485.34	1,782,080	1,636,540	1,659,945	21.67	76,601
1998	514,517.88	269,762	247,731	266,787	22.23	12,001
1999	7,500,170.70	3,807,087	3,496,168	4,004,003	22.80	175,614
2000	9,397,911.45	4,631,291	4,253,061	5,144,850	23.16	222,144
2001	5,139,905.33	2,442,483	2,243,009	2,896,896	23.75	121,975
2002	4,083,354.10	1,875,076	1,721,942	2,361,412	24.14	97,822
2003	6,259,040.28	2,758,359	2,533,088	3,725,952	24.75	150,544
2004	11,027,891.71	4,671,415	4,289,908	6,737,984	25.17	267,699
2005	13,297,990.13	5,398,984	4,958,058	8,339,932	25.60	325,779
2006	13,175,945.97	5,109,632	4,692,336	8,483,610	26.05	325,666
2007	8,266,000.94	3,049,328	2,800,294	5,465,707	26.52	206,098
2008	8,472,620.27	2,960,334	2,718,568	5,754,052	27.00	213,113
2009	18,282,974.06	6,048,008	5,554,077	12,728,897	27.31	466,089
2010	21,807,963.51	6,760,469	6,208,352	15,599,612	27.82	560,734
2011	15,304,183.51	4,435,152	4,072,940	11,231,244	28.18	398,554
2012	17,754,502.04	4,790,165	4,398,960	13,355,542	28.41	470,100
2013	20,359,601.00	5,049,181	4,636,823	15,722,778	28.81	545,740
2014	20,638,760.88	4,666,424	4,285,325	16,353,436	29.09	562,167
2015	28,318,041.34	5,776,880	5,305,091	23,012,950	29.26	786,499
2016	18,283,064.46	3,303,750	3,033,938	15,249,126	29.47	517,446
2017	26,137,261.38	4,098,323	3,763,620	22,373,641	29.59	756,122
2018	27,429,256.36	3,615,176	3,319,930	24,109,326	29.63	813,680
2019	26,853,044.24	2,857,164	2,623,824	24,229,220	29.39	824,404
2020	13,550,676.34	1,077,279	989,299	12,561,377	28.95	433,899
2021	10,155,109.12	515,880	473,749	9,681,360	28.00	345,763
2022	19,709,409.03	386,304	354,756	19,354,653	25.07	772,024
	460,253,361.64	148,396,378	136,277,079	323,976,283		12,499,690

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9 2.72

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
1949	6,912.40	6,620	5,704	1,208	1.65	732
1950	27,572.97	26,145	22,529	5,044	2.02	2,497
1951	87,854.85	82,471	71,066	16,789	2.39	7,025
1952	165,434.72	153,684	132,430	33,005	2.77	11,915
1953	2,242.68	2,062	1,777	466	3.14	148
1955	175,483.65	157,981	136,133	39,351	3.89	10,116
1956	27,345.77	24,352	20,984	6,362	4.27	1,490
1957	451,637.89	397,789	342,777	108,861	4.65	23,411
1958	213,781.26	186,210	160,458	53,323	5.03	10,601
1959	153,331.53	132,023	113,765	39,567	5.42	7,300
1960	178,172.91	151,675	130,699	47,474	5.80	8,185
1961	270,560.85	227,617	196,139	74,422	6.19	12,023
1962	455,018.56	378,248	325,939	129,080	6.58	19,617
1963	330,511.57	271,443	233,904	96,608	6.97	13,861
1964	204,841.76	166,184	143,202	61,640	7.36	8,375
1965	125,964.05	100,901	86,947	39,017	7.76	5,028
1966	148,248.60	117,269	101,051	47,198	8.15	5,791
1967	117,517.18	91,754	79,065	38,452	8.55	4,497
1968	47,161.95	36,339	31,314	15,848	8.95	1,771
1969	231,143.35	175,669	151,375	79,768	9.36	8,522
1970	1,189,601.71	891,892	768,549	421,053	9.76	43,141
1971	76,603.05	56,627	48,796	27,807	10.17	2,734
1972	932,799.72	679,750	585,745	347,055	10.58	32,803
1973	556,812.77	399,908	344,603	212,210	10.99	19,309
1974	537,548.65	380,283	327,692	209,857	11.41	18,392
1975	546,612.08	380,808	328,144	218,468	11.83	18,467
1976	917,996.87	629,654	542,577	375,420	12.25	30,647
1977	1,666,965.29	1,125,418	969,779	697,186	12.67	55,027
1978	1,672,840.92	1,110,934	957,298	715,543	13.10	54,622
1979	1,416,124.63	924,843	796,943	619,182	13.53	45,764
1980	1,008,746.84	647,666	558,098	450,649	13.96	32,281
1981	1,492,850.10	941,645	811,421	681,429	14.40	47,321
1982	1,011,179.41	626,416	539,786	471,393	14.84	31,765
1983	1,986,674.65	1,475,305	1,271,279	715,396	13.69	52,257
1984	2,434,428.85	1,790,279	1,542,694	891,735	13.85	64,385
1985	2,542,143.26	1,840,003	1,585,541	956,602	14.31	66,848
1986	2,329,645.09	1,666,628	1,436,143	893,502	14.52	61,536
1987	2,607,288.33	1,832,663	1,579,216	1,028,072	15.01	68,492
1988	2,721,059.73	1,886,783	1,625,852	1,095,208	15.25	71,817
1989	4,158,991.41	2,842,255	2,449,188	1,709,803	15.52	110,168
1990	3,728,300.37	2,508,400	2,161,503	1,566,797	15.81	99,102
1991	3,234,557.55	2,129,633	1,835,117	1,399,441	16.34	85,645

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
1992	2,058,739.89	1,331,181	1,147,086	911,654	16.67	54,688
1993	2,004,474.07	1,277,251	1,100,615	903,859	16.80	53,801
1994	1,872,556.45	1,168,850	1,007,205	865,351	17.16	50,428
1995	2,176,774.58	1,328,921	1,145,139	1,031,636	17.55	58,783
1996	1,207,001.18	722,873	622,904	584,097	17.75	32,907
1997	1,097,804.24	641,118	552,455	545,349	18.17	30,014
1998	623,522.97	355,907	306,687	316,836	18.42	17,201
1999	5,021,921.96	2,797,211	2,410,373	2,611,549	18.69	139,730
2000	2,430,665.76	1,312,560	1,131,041	1,299,625	19.17	67,795
2001	2,467,845.87	1,300,061	1,120,270	1,347,576	19.31	69,786
2002	5,148,565.13	2,627,828	2,264,415	2,884,150	19.66	146,701
2003	2,360,793.29	1,164,815	1,003,728	1,357,065	20.02	67,785
2004	10,669,816.70	5,092,704	4,388,413	6,281,404	20.26	310,040
2005	20,429,041.03	9,401,445	8,101,280	12,327,761	20.52	600,768
2006	7,665,104.18	3,389,509	2,920,760	4,744,344	20.81	227,984
2007	6,527,117.96	2,762,276	2,380,269	4,146,849	21.13	196,254
2008	7,201,939.48	2,903,102	2,501,620	4,700,319	21.47	218,925
2009	7,359,562.28	2,821,656	2,431,437	4,928,125	21.71	226,998
2010	11,987,102.85	4,345,325	3,744,392	8,242,711	21.98	375,010
2011	9,094,985.54	3,106,847	2,677,188	6,417,798	22.17	289,481
2012	15,479,178.15	4,940,954	4,257,649	11,221,529	22.39	501,185
2013	10,238,258.87	3,024,382	2,606,128	7,632,131	22.66	336,811
2014	10,228,571.01	2,764,783	2,382,430	7,846,141	22.95	341,880
2015	9,930,966.02	2,435,073	2,098,316	7,832,650	23.08	339,370
2016	8,364,245.01	1,821,733	1,569,798	6,794,447	23.35	290,983
2017	10,032,142.33	1,904,101	1,640,775	8,391,367	23.48	357,384
2018	12,074,782.13	1,929,550	1,662,704	10,412,078	23.67	439,885
2019	9,889,461.69	1,266,840	1,091,643	8,797,819	23.82	369,346
2020	14,357,054.14	1,361,049	1,172,824	13,184,230	23.88	552,103
2021	27,280,635.91	1,612,286	1,389,316	25,891,320	23.88	1,084,226
2022	17,974,264.04	370,270	319,064	17,655,200	23.71	744,631
	297,445,404.49	102,936,690	88,701,146	208,744,258		9,868,311

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.2 3.32

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1945	3,482.82	3,039	2,619	864	5.73	151
1946	3,397.05	2,934	2,528	869	6.14	142
1947	5,040.07	4,306	3,711	1,329	6.55	203
1948	46,225.06	39,075	33,671	12,554	6.96	1,804
1949	27,921.26	23,354	20,124	7,797	7.36	1,059
1950	35,381.12	29,280	25,231	10,150	7.76	1,308
1951	76,453.92	62,607	53,949	22,505	8.15	2,761
1952	44,281.31	35,868	30,908	13,373	8.55	1,564
1953	66,181.74	53,019	45,687	20,495	8.95	2,290
1954	142,746.56	113,118	97,474	45,273	9.34	4,847
1955	156,600.03	122,706	105,736	50,864	9.74	5,222
1956	198,658.09	153,894	132,611	66,047	10.14	6,514
1957	86,381.18	66,168	57,017	29,364	10.53	2,789
1958	170,627.27	129,184	111,319	59,308	10.93	5,426
1959	199,991.57	149,594	128,906	71,086	11.34	6,269
1960	269,835.73	199,438	171,857	97,979	11.74	8,346
1961	177,205.87	129,360	111,470	65,736	12.15	5,410
1962	158,229.09	114,066	98,291	59,938	12.56	4,772
1963	145,466.03	103,540	89,221	56,245	12.97	4,337
1964	84,241.21	59,174	50,991	33,250	13.39	2,483
1965	103,354.33	71,636	61,729	41,625	13.81	3,014
1966	180,708.95	123,565	106,477	74,232	14.23	5,217
1967	320,173.73	215,868	186,015	134,159	14.66	9,151
1968	477,014.74	317,057	273,210	203,805	15.09	13,506
1969	199,682.98	130,770	112,685	86,998	15.53	5,602
1970	407,410.43	262,825	226,478	180,932	15.97	11,329
1971	222,740.66	141,465	121,901	100,840	16.42	6,141
1972	356,492.26	222,847	192,029	164,463	16.87	9,749
1973	533,561.08	328,199	282,811	250,750	17.32	14,477
1974	761,770.45	460,787	397,063	364,707	17.78	20,512
1975	620,684.41	368,960	317,935	302,749	18.25	16,589
1976	188,905.48	110,321	95,064	93,841	18.72	5,013
1977	348,604.96	199,946	172,295	176,310	19.19	9,188
1978	587,635.00	330,774	285,030	302,605	19.67	15,384
1979	402,187.41	222,096	191,381	210,806	20.15	10,462
1980	534,406.34	289,290	249,283	285,123	20.64	13,814
1981	332,162.53	176,119	151,763	180,400	21.14	8,534
1982	295,305.04	153,296	132,096	163,209	21.64	7,542
1983	360,591.42	242,137	208,651	151,940	19.32	7,864
1984	458,570.06	303,665	261,670	196,900	19.64	10,025
1985	637,358.89	415,877	358,364	278,995	19.97	13,971
1986	640,326.45	411,346	354,459	285,867	20.32	14,068

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
1987	879,278.99	555,616	478,778	400,501	20.68	19,367
1988	486,405.25	302,058	260,285	226,120	21.06	10,737
1989	687,389.74	419,102	361,143	326,247	21.45	15,210
1990	925,985.33	553,739	477,160	448,825	21.85	20,541
1991	900,317.36	530,287	456,951	443,366	21.98	20,171
1992	411,310.96	237,080	204,293	207,018	22.41	9,238
1993	1,151.05	649	559	592	22.86	26
1994	65,325.04	36,118	31,123	34,202	23.05	1,484
1995	42,789.25	23,063	19,874	22,915	23.52	974
1996	117,613.84	62,030	53,452	64,162	23.75	2,702
1997	214,660.91	110,035	94,818	119,843	24.25	4,942
1998	108,658.54	54,308	46,798	61,861	24.52	2,523
1999	861,335.26	418,953	361,014	500,321	24.81	20,166
2000	963,822.64	455,406	392,426	571,397	25.12	22,747
2001	1,067,880.03	489,089	421,451	646,429	25.45	25,400
2002	1,530,630.38	680,824	586,670	943,960	25.59	36,888
2003	1,338,968.68	574,418	494,979	843,990	25.95	32,524
2005	466,769.97	186,241	160,485	306,285	26.36	11,619
2006	2,318,687.79	887,594	764,845	1,553,843	26.60	58,415
2007	2,202,285.73	809,120	697,223	1,505,063	26.69	56,391
2008	2,668,955.00	936,536	807,018	1,861,937	26.82	69,423
2009	3,094,524.08	1,031,714	889,034	2,205,490	26.99	81,715
2010	3,431,603.91	1,080,955	931,465	2,500,139	27.18	91,985
2011	3,207,667.09	955,243	823,138	2,384,529	27.11	87,958
2012	3,806,299.93	1,058,913	912,472	2,893,828	27.24	106,235
2013	4,887,189.27	1,267,737	1,092,416	3,794,773	27.13	139,874
2014	4,070,415.66	972,015	837,591	3,232,825	27.09	119,336
2015	3,450,290.14	752,853	648,738	2,801,552	26.87	104,263
2016	4,232,855.37	830,910	716,000	3,516,855	26.61	132,163
2017	3,426,684.39	591,788	509,947	2,916,737	26.35	110,692
2018	4,334,990.95	643,746	554,720	3,780,271	25.80	146,522
2019	3,733,469.93	457,350	394,101	3,339,369	25.07	133,202
2020	3,096,187.68	291,661	251,326	2,844,862	24.03	118,388
2021	6,741,541.22	424,717	365,981	6,375,560	22.31	285,771
2022	4,473,183.97	118,539	102,146	4,371,038	18.37	237,944
	85,315,119.91	25,892,977	22,312,130	63,002,990		2,636,385

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 3.09

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1927	6,295.11	5,366	4,624	1,671	4.43	377
1928	12,340.69	10,465	9,018	3,323	4.56	729
1929	40,557.91	34,204	29,474	11,084	4.70	2,358
1930	12,174.12	10,214	8,801	3,373	4.83	698
1931	10,761.91	8,979	7,737	3,025	4.97	609
1932	1,220.07	1,012	872	348	5.11	68
1933	874.47	721	621	253	5.25	48
1935	1,778.19	1,450	1,249	529	5.53	96
1936	4,347.85	3,526	3,038	1,310	5.67	231
1937	6,964.27	5,613	4,837	2,127	5.82	365
1938	3,406.73	2,729	2,352	1,055	5.97	177
1939	2,180.06	1,736	1,496	684	6.11	112
1940	4,836.36	3,827	3,298	1,538	6.26	246
1941	15,396.54	12,107	10,433	4,964	6.41	774
1942	2,883.52	2,252	1,941	943	6.57	144
1943	998.62	775	668	331	6.72	49
1944	4,521.86	3,486	3,004	1,518	6.87	221
1945	123.99	95	82	42	7.03	6
1946	2,965.88	2,255	1,943	1,023	7.19	142
1947	4,091.00	3,089	2,662	1,429	7.35	194
1948	16,910.82	12,678	10,925	5,986	7.51	797
1949	41,698.45	31,024	26,734	14,964	7.68	1,948
1950	21,660.32	16,000	13,787	7,873	7.84	1,004
1951	13,681.30	10,028	8,641	5,040	8.01	629
1952	48,361.54	35,175	30,311	18,051	8.18	2,207
1953	43,439.97	31,349	27,014	16,426	8.35	1,967
1954	35,617.74	25,502	21,975	13,643	8.52	1,601
1955	55,271.65	39,243	33,816	21,456	8.70	2,466
1956	65,585.38	46,194	39,806	25,779	8.87	2,906
1957	53,500.09	37,361	32,194	21,306	9.05	2,354
1958	54,688.07	37,862	32,626	22,062	9.23	2,390
1959	39,595.23	27,162	23,406	16,189	9.42	1,719
1960	221,003.23	150,282	129,499	91,504	9.60	9,532
1961	47,977.21	32,321	27,851	20,126	9.79	2,056
1962	27,556.89	18,390	15,847	11,710	9.98	1,173
1963	77,478.25	51,213	44,131	33,347	10.17	3,279
1964	43,959.05	28,764	24,786	19,173	10.37	1,849
1965	35,423.44	22,943	19,770	15,653	10.57	1,481
1966	73,671.11	47,223	40,692	32,979	10.77	3,062
1967	252,185.59	159,969	137,846	114,340	10.97	10,423
1968	195,509.95	122,649	105,687	89,823	11.18	8,034
1969	65,806.71	40,844	35,196	30,611	11.38	2,690

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1970	44,585.25	27,361	23,577	21,008	11.59	1,813
1971	135,668.74	82,260	70,884	64,785	11.81	5,486
1972	246,122.81	147,509	127,109	119,014	12.02	9,901
1973	72,578.43	42,966	37,024	35,554	12.24	2,905
1974	137,897.00	80,577	69,434	68,463	12.47	5,490
1975	224,859.28	129,744	111,801	113,058	12.69	8,909
1976	44,731.60	25,467	21,945	22,787	12.92	1,764
1977	26,517.08	14,894	12,834	13,683	13.15	1,041
1978	25,309.01	14,013	12,075	13,234	13.39	988
1979	259.70	142	122	138	13.63	10
1980	44,103.72	23,713	20,434	23,670	13.87	1,707
1981	392,340.04	207,677	178,956	213,384	14.12	15,112
1982	899,741.75	468,765	403,938	495,804	14.37	34,503
1983	310,869.32	235,763	203,158	107,711	12.58	8,562
1984	41,280.39	31,150	26,842	14,438	12.52	1,153
1986	325,860.04	240,257	207,031	118,829	13.00	9,141
1987	605,231.08	442,605	381,395	223,836	13.04	17,165
1988	367,597.98	265,038	228,385	139,213	13.35	10,428
1989	316,107.79	225,575	194,379	121,729	13.45	9,050
1990	212,115.60	149,584	128,897	83,219	13.59	6,124
1991	355,354.25	247,398	213,184	142,170	13.75	10,340
1992	3,514.70	2,412	2,078	1,437	13.95	103
1993	1,676.08	1,132	975	701	14.17	49
1994	29,314.60	19,550	16,846	12,469	14.24	876
1995	11,019.95	7,242	6,240	4,780	14.34	333
1996	14,071.34	9,099	7,841	6,230	14.48	430
1997	9,972.16	6,332	5,456	4,516	14.66	308
1998	1,389.25	865	745	644	14.87	43
1999	95,772.36	58,517	50,424	45,348	14.96	3,031
2000	327,439.38	195,972	168,870	158,569	15.09	10,508
2001	1,355,080.67	792,451	682,860	672,221	15.26	44,051
2002	431,329.70	245,815	211,820	219,510	15.47	14,189
2003	1,708,064.20	949,342	818,054	890,010	15.59	57,089
2004	28,669.56	15,539	13,390	15,280	15.63	978
2005	242,514.61	127,757	110,089	132,426	15.72	8,424
2006	812,272.32	414,096	356,829	455,443	15.86	28,716
2007	358,256.80	176,585	152,164	206,093	15.95	12,921
2008	4,552,508.81	2,165,173	1,865,743	2,686,766	15.99	168,028
2009	1,599,479.66	729,843	628,910	970,570	16.09	60,321
2010	893,268.02	389,644	335,759	557,509	16.15	34,521
2011	3,064,966.09	1,272,574	1,096,585	1,968,381	16.20	121,505
2012	1,978,558.10	776,980	669,528	1,309,030	16.24	80,605

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
2013	3,073,245.56	1,135,872	978,788	2,094,458	16.21	129,208
2014	4,300,756.88	1,480,321	1,275,601	3,025,156	16.19	186,853
2015	2,421,009.08	766,249	660,281	1,760,728	16.20	108,687
2016	3,100,686.35	890,827	767,631	2,333,055	16.12	144,730
2017	3,802,272.50	972,621	838,113	2,964,160	16.00	185,260
2018	5,356,272.03	1,183,736	1,020,032	4,336,240	15.87	273,235
2019	3,544,691.93	648,679	558,971	2,985,721	15.62	191,147
2020	3,012,312.73	423,230	364,700	2,647,613	15.29	173,160
2021	6,756,541.55	622,953	536,802	6,219,740	14.76	421,392
2022	4,483,048.05	158,700	136,753	4,346,295	13.62	319,111
	63,868,407.02	20,880,643	17,992,972	45,875,435		3,014,615
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.2 4.72

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
1961	4,135.94	3,592	3,095	1,041	5.26	198
1962	212.68	183	158	55	5.54	10
1964	975.17	826	712	263	6.10	43
1965	6,370.01	5,351	4,611	1,759	6.40	275
1966	22,666.87	18,876	16,266	6,401	6.69	957
1967	23,251.50	19,182	16,529	6,722	7.00	960
1968	14,741.18	12,047	10,381	4,360	7.31	596
1969	51,527.38	41,711	35,943	15,584	7.62	2,045
1970	60,966.50	48,849	42,093	18,874	7.95	2,374
1971	79,697.62	63,200	54,460	25,238	8.28	3,048
1972	62,282.62	48,861	42,104	20,179	8.62	2,341
1973	204,510.49	158,649	136,709	67,801	8.97	7,559
1974	327,175.79	250,862	216,169	111,007	9.33	11,898
1975	2,837.35	2,149	1,852	985	9.70	102
1976	132,748.47	99,296	85,564	47,184	10.08	4,681
1977	130,840.89	96,593	83,235	47,606	10.47	4,547
1978	186,175.56	135,536	116,792	69,384	10.88	6,377
1979	259,604.99	186,267	160,507	99,098	11.30	8,770
1980	244,667.76	172,919	149,005	95,663	11.73	8,155
1981	1,935.64	1,347	1,161	775	12.17	64
1982	5,211.45	3,566	3,073	2,138	12.63	169
1983	264,190.60	203,480	175,340	88,851	11.78	7,543
1984	218,272.18	165,538	142,645	75,627	12.26	6,169
1985	385,653.14	289,240	249,240	136,413	12.50	10,913
1986	342,450.29	252,489	217,571	124,879	13.00	9,606
1987	354,966.21	258,344	222,617	132,349	13.28	9,966
1988	366,462.63	261,728	225,533	140,930	13.81	10,205
1989	973,730.64	681,806	587,516	386,215	14.34	26,933
1990	422,633.17	291,194	250,924	171,709	14.67	11,705
1991	589,646.64	397,481	342,512	247,135	15.23	16,227
1992	202,636.97	134,105	115,559	87,078	15.59	5,586
1993	331,126.05	214,901	185,181	145,945	15.95	9,150
1994	270,918.51	171,410	147,705	123,214	16.55	7,445
1995	304,159.92	188,214	162,185	141,975	16.94	8,381
1996	218,585.28	131,501	113,315	105,270	17.55	5,998
1997	159,780.40	93,711	80,751	79,029	17.98	4,395
1998	339.76	194	167	173	18.42	9
1999	251,695.51	139,590	120,285	131,411	18.87	6,964
2000	92,961.59	49,995	43,081	49,881	19.34	2,579
2001	245,819.62	127,900	110,212	135,608	19.82	6,842
2002	1,005,195.02	504,809	434,997	570,198	20.32	28,061
2003	601,851.18	291,055	250,804	351,047	20.82	16,861

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RESIDENTIAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
2004	4,598.70	2,136	1,841	2,758	21.34	129
2006	1,363,740.92	580,545	500,259	863,482	22.26	38,791
2007	1,355,587.65	548,471	472,621	882,967	22.81	38,710
2008	1,381,326.12	530,705	457,311	924,015	23.24	39,760
2009	1,134,174.01	411,932	354,964	779,210	23.67	32,920
2010	2,141,640.29	730,728	629,672	1,511,968	24.13	62,659
2011	1,543,195.24	493,360	425,131	1,118,064	24.47	45,691
2012	2,238,306.89	665,225	573,228	1,665,079	24.83	67,059
2013	3,147,687.57	861,207	742,107	2,405,581	25.22	95,384
2014	2,630,374.67	654,963	564,385	2,065,990	25.63	80,608
2015	1,156,269.68	260,161	224,182	932,088	25.83	36,085
2016	2,751,536.85	549,207	473,255	2,278,282	26.07	87,391
2017	1,383,569.72	239,634	206,494	1,177,076	26.25	44,841
2018	1,628,535.01	238,092	205,165	1,423,370	26.27	54,182
2019	1,689,464.60	198,681	171,205	1,518,260	26.26	57,816
2020	1,670,876.21	147,037	126,703	1,544,173	25.91	59,598
2021	4,521,659.77	255,022	219,754	4,301,906	25.10	171,391
2022	2,988,911.85	65,158	56,147	2,932,765	22.49	130,403

44,157,066.92 13,650,811 11,762,983 32,394,084 1,420,125

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 3.22

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1931	4,358.98	3,623	2,731	1,628	10.97	148
1932	5,261.71	4,349	3,279	1,983	11.28	176
1933	5,993.46	4,926	3,714	2,279	11.58	197
1934	17,965.36	14,679	11,066	6,899	11.89	580
1935	7,862.20	6,385	4,814	3,048	12.21	250
1936	4,302.28	3,473	2,618	1,684	12.53	134
1937	8,981.99	7,206	5,433	3,549	12.85	276
1938	383.12	305	230	153	13.18	12
1939	10,091.54	7,994	6,027	4,065	13.51	301
1940	3,081.75	2,425	1,828	1,254	13.85	91
1941	14,959.51	11,691	8,814	6,146	14.20	433
1942	2,957.09	2,295	1,730	1,227	14.55	84
1943	1,161.61	895	675	487	14.91	33
1944	2,081.28	1,592	1,200	881	15.27	58
1945	7,163.24	5,440	4,101	3,062	15.64	196
1946	2,513.91	1,894	1,428	1,086	16.02	68
1947	15,501.28	11,590	8,738	6,763	16.40	412
1948	92,204.65	68,387	51,556	40,649	16.79	2,421
1949	26,131.50	19,221	14,490	11,642	17.19	677
1950	32,290.77	23,547	17,752	14,539	17.60	826
1951	22,234.93	16,074	12,118	10,117	18.01	562
1952	187,931.07	134,645	101,507	86,424	18.43	4,689
1953	205,529.57	145,895	109,989	95,541	18.86	5,066
1954	332,355.78	233,673	176,163	156,193	19.30	8,093
1955	472,666.78	329,047	248,065	224,602	19.75	11,372
1956	638,087.04	439,789	331,552	306,535	20.20	15,175
1957	721,549.00	492,205	371,068	350,481	20.66	16,964
1958	654,598.07	441,801	333,069	321,529	21.13	15,217
1959	563,790.63	376,353	283,728	280,063	21.61	12,960
1960	620,608.77	409,695	308,864	311,745	22.09	14,112
1961	505,810.13	330,021	248,799	257,011	22.59	11,377
1962	646,628.26	416,927	314,316	332,312	23.09	14,392
1963	636,371.07	405,317	305,564	330,807	23.60	14,017
1964	606,121.07	381,202	287,384	318,737	24.12	13,215
1965	401,310.99	249,182	187,855	213,456	24.64	8,663
1966	740,326.17	453,539	341,918	398,408	25.18	15,822
1967	742,433.07	448,660	338,240	404,193	25.72	15,715
1968	542,263.43	323,108	243,587	298,676	26.27	11,369
1969	884,214.66	519,237	391,447	492,768	26.83	18,366
1970	1,895,013.89	1,096,493	826,633	1,068,381	27.39	39,006
1971	1,047,825.88	597,104	450,150	597,676	27.96	21,376
1972	1,149,746.19	644,916	486,195	663,551	28.54	23,250

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
1973	1,142,787.65	630,647	475,437	667,351	29.13	22,909
1974	974,262.03	528,800	398,656	575,606	29.72	19,368
1975	1,179,227.99	629,165	474,320	704,908	30.32	23,249
1976	1,059,841.45	555,516	418,797	641,044	30.93	20,726
1977	988,578.53	508,742	383,535	605,044	31.55	19,177
1978	1,048,461.38	529,557	399,227	649,234	32.17	20,181
1979	1,217,927.61	603,337	454,849	763,079	32.80	23,265
1980	1,543,711.03	749,765	565,239	978,472	33.43	29,269
1981	1,290,206.70	613,738	462,690	827,517	34.08	24,282
1982	1,303,989.22	607,463	457,959	846,030	34.72	24,367
1983	1,549,830.44	881,544	664,586	885,244	29.94	29,567
1984	1,452,185.70	810,610	611,109	841,077	30.47	27,603
1985	1,461,531.35	800,188	603,252	858,279	30.99	27,695
1986	1,192,772.72	640,042	482,520	710,253	31.52	22,533
1987	1,443,686.89	758,513	571,834	871,853	32.07	27,186
1988	1,715,220.52	881,623	664,645	1,050,576	32.62	32,206
1989	1,760,236.67	884,519	666,829	1,093,408	33.17	32,964
1990	1,621,413.68	795,790	599,937	1,021,477	33.72	30,293
1991	2,326,338.67	1,121,295	845,331	1,481,008	33.86	43,739
1992	1,886,566.02	886,120	668,036	1,218,530	34.44	35,381
1993	1,905,374.05	871,137	656,740	1,248,634	35.02	35,655
1994	2,151,632.74	956,616	721,182	1,430,451	35.60	40,181
1995	1,212,719.58	526,927	397,244	815,476	35.79	22,785
1996	1,361,761.80	573,846	432,616	929,146	36.39	25,533
1997	2,698,671.16	1,101,058	830,075	1,868,596	37.00	50,503
1998	176,699.84	70,132	52,872	123,828	37.23	3,326
1999	932,013.59	356,961	269,109	662,905	37.85	17,514
2000	1,542,956.75	572,746	431,787	1,111,170	38.11	29,157
2001	594,529.85	212,188	159,966	434,564	38.74	11,217
2002	1,145,062.57	394,360	297,303	847,760	39.02	21,726
2003	1,307,027.70	430,796	324,772	982,256	39.67	24,761
2004	1,546,965.69	489,460	368,998	1,177,968	39.98	29,464
2005	1,909,977.45	578,341	436,005	1,473,972	40.30	36,575
2006	2,581,088.18	745,418	561,962	2,019,126	40.64	49,683
2007	2,282,452.32	626,305	472,164	1,810,288	40.99	44,164
2008	3,251,269.28	844,030	636,305	2,614,964	41.36	63,224
2009	2,755,881.62	673,537	507,772	2,248,110	41.75	53,847
2010	3,924,218.99	902,570	680,437	3,243,782	41.85	77,510
2011	2,390,116.89	511,246	385,422	2,004,695	42.26	47,437
2012	3,922,377.18	778,200	586,676	3,335,701	42.41	78,654
2013	1,428,714.48	260,598	196,462	1,232,252	42.58	28,940
2014	2,117,518.08	351,084	264,678	1,852,840	42.78	43,311

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
2015	1,696,309.04	253,089	190,801	1,505,508	42.75	35,217
2016	1,351,610.89	178,413	134,503	1,217,108	42.76	28,464
2017	1,073,781.13	122,841	92,608	981,173	42.58	23,043
2018	2,500,953.72	240,842	181,568	2,319,386	42.23	54,923
2019	2,305,265.84	178,428	134,515	2,170,751	41.75	51,994
2020	2,985,742.55	171,680	129,428	2,856,315	40.98	69,700
2021	11,279,448.67	415,084	312,927	10,966,522	39.31	278,975
2022	5,989,263.99	83,850	63,214	5,926,050	35.09	168,881
	114,962,845.55	37,975,557	28,629,334	86,333,512		2,400,475
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.0 2.09

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370 METERS AND SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S0						
2004	13,981.76	10,475	8,832	5,150	6.19	832
2005	26,995.28	19,701	16,611	10,384	6.48	1,602
2006	29,459.36	20,804	17,541	11,918	6.86	1,737
2007	23,425.29	16,014	13,502	9,923	7.17	1,384
2008	177,345.48	117,013	98,661	78,684	7.48	10,519
2009	38,841.00	24,594	20,737	18,104	7.82	2,315
2010	14,021.40	8,483	7,153	6,868	8.16	842
2011	14,434.18	8,317	7,013	7,421	8.46	877
2012	1,085,942.90	591,839	499,019	586,924	8.77	66,924
2013	2,385,698.27	1,221,478	1,029,909	1,355,789	9.05	149,811
2014	1,856,812.66	883,843	745,227	1,111,586	9.36	118,759
2015	19,510,699.58	8,530,078	7,192,277	12,318,423	9.65	1,276,521
2016	32,068,106.76	12,692,557	10,701,940	21,366,167	9.92	2,153,847
2017	36,948,061.69	12,946,601	10,916,142	26,031,920	10.20	2,552,149
2018	31,941,754.65	9,630,439	8,120,065	23,821,690	10.43	2,283,959
2019	8,624,724.18	2,131,169	1,796,931	6,827,793	10.66	640,506
2020	7,189,403.34	1,345,856	1,134,781	6,054,622	10.85	558,030
2021	3,754,274.28	451,264	380,490	3,373,784	10.98	307,266
2022	5,465,114.69	238,279	200,909	5,264,205	10.98	479,436
	151,169,096.75	50,888,804	42,907,740	108,261,356		10,607,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.2 7.02

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1899	2,153.22	2,153	2,153			
1900	172.92	173	173			
1901	5,508.24	5,371	5,508			
1902	8,149.65	7,878	8,150			
1903	4,328.34	4,119	4,328			
1904	3,337.60	3,176	3,338			
1905	1,039.03	981	1,039			
1906	43.90	41	44			
1907	2,514.17	2,350	2,514			
1908	23.62	22	24			
1910	3,623.66	3,343	3,624			
1911	1,663.11	1,529	1,663			
1913	8,771.90	7,994	8,772			
1914	703.52	638	704			
1915	465.14	420	465			
1916	127.20	114	127			
1917	1,406.09	1,258	1,406			
1918	338.91	302	339			
1919	176.90	157	177			
1920	5,766.95	5,090	5,767			
1921	6,261.76	5,500	6,262			
1922	6,610.05	5,777	6,610			
1923	9,005.22	7,835	9,005			
1924	21,460.36	18,578	21,460			
1925	13,683.84	11,786	13,659	25	4.16	6
1926	39,405.05	33,770	39,137	268	4.29	62
1927	42,040.16	35,832	41,527	513	4.43	116
1928	78,796.69	66,820	77,440	1,357	4.56	298
1929	14,301.54	12,061	13,978	324	4.70	69
1930	16,358.50	13,725	15,906	452	4.83	94
1931	50,638.31	42,249	48,964	1,674	4.97	337
1932	10,591.90	8,788	10,185	407	5.11	80
1933	27,204.39	22,444	26,011	1,193	5.25	227
1934	39,136.75	32,105	37,208	1,929	5.39	358
1935	25,378.82	20,701	23,991	1,388	5.53	251
1936	4,176.95	3,388	3,926	251	5.67	44
1937	31,772.22	25,608	29,678	2,094	5.82	360
1938	399.93	320	371	29	5.97	5
1939	21,223.61	16,901	19,587	1,637	6.11	268
1940	10,441.30	8,263	9,576	865	6.26	138
1941	35,270.14	27,734	32,142	3,128	6.41	488
1942	9,244.81	7,220	8,367	878	6.57	134

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1943	9,452.44	7,335	8,501	951	6.72	142
1944	1,673.83	1,291	1,496	178	6.87	26
1945	3,247.76	2,487	2,882	366	7.03	52
1946	3,929.18	2,987	3,462	467	7.19	65
1947	2,842.70	2,146	2,487	356	7.35	48
1948	8,283.35	6,210	7,197	1,086	7.51	145
1949	4,481.18	3,334	3,864	617	7.68	80
1950	17,661.08	13,046	15,119	2,542	7.84	324
1951	26,238.87	19,233	22,290	3,949	8.01	493
1952	24,404.43	17,750	20,571	3,833	8.18	469
1953	27,807.99	20,068	23,257	4,551	8.35	545
1954	29,068.46	20,813	24,121	4,947	8.52	581
1955	68,143.17	48,382	56,071	12,072	8.70	1,388
1956	50,864.16	35,825	41,519	9,345	8.87	1,054
1957	38,298.61	26,745	30,996	7,303	9.05	807
1958	65,533.42	45,371	52,582	12,951	9.23	1,403
1959	113,439.16	77,819	90,187	23,252	9.42	2,468
1960	109,273.27	74,306	86,116	23,157	9.60	2,412
1961	79,838.81	53,785	62,333	17,506	9.79	1,788
1962	137,782.30	91,946	106,559	31,223	9.98	3,129
1963	74,703.76	49,379	57,227	17,477	10.17	1,718
1964	67,865.16	44,406	51,464	16,401	10.37	1,582
1965	167,486.05	108,476	125,716	41,770	10.57	3,952
1966	165,350.62	105,990	122,835	42,516	10.77	3,948
1967	177,354.84	112,501	130,381	46,974	10.97	4,282
1968	97,996.95	61,476	71,246	26,751	11.18	2,393
1969	185,709.69	115,264	133,583	52,127	11.38	4,581
1970	390,878.51	239,870	277,993	112,886	11.59	9,740
1971	174,055.49	105,535	122,308	51,747	11.81	4,382
1972	194,344.14	116,476	134,988	59,356	12.02	4,938
1973	345,164.06	204,337	236,813	108,351	12.24	8,852
1974	201,380.34	117,673	136,375	65,005	12.47	5,213
1975	199,158.21	114,914	133,177	65,981	12.69	5,199
1976	265,854.37	151,359	175,415	90,439	12.92	7,000
1977	169,555.60	95,234	110,370	59,186	13.15	4,501
1978	265,730.87	147,127	170,510	95,221	13.39	7,111
1979	704,597.93	384,478	445,584	259,014	13.63	19,003
1980	792,779.15	426,254	493,999	298,780	13.87	21,541
1981	833,439.74	441,165	511,280	322,160	14.12	22,816
1982	1,632,735.00	850,655	985,851	646,884	14.37	45,016
1983	1,945,445.01	1,475,425	1,709,917	235,528	12.58	18,722
1984	2,000,154.27	1,509,316	1,749,194	250,960	12.52	20,045

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0						
1985	1,263,333.87	942,700	1,092,525	170,809	12.75	13,397
1986	850,369.67	626,978	726,625	123,745	13.00	9,519
1987	561,046.54	410,293	475,502	85,545	13.04	6,560
1988	496,357.09	357,873	414,750	81,607	13.35	6,113
1989	332,002.52	236,917	274,571	57,432	13.45	4,270
1990	511,703.94	360,854	418,205	93,499	13.59	6,880
1991	557,998.60	388,479	450,221	107,778	13.75	7,838
1992	464,067.25	318,443	369,054	95,013	13.95	6,811
1993	821,212.31	554,811	642,988	178,224	14.17	12,578
1994	1,074,516.04	716,595	830,485	244,031	14.24	17,137
1995	877,652.26	576,793	668,464	209,188	14.34	14,588
1996	1,012,661.93	654,787	758,853	253,809	14.48	17,528
1997	576.34	366	424	152	14.66	10
1998	3,216.86	2,002	2,320	897	14.87	60
1999	2,342,172.20	1,431,067	1,658,509	683,663	14.96	45,699
2000	619,091.26	370,526	429,414	189,677	15.09	12,570
2002	304,652.62	173,622	201,216	103,437	15.47	6,686
2003	548.34	305	353	195	15.59	13
2004	277,171.37	150,227	174,103	103,068	15.63	6,594
2005	1,789,018.04	942,455	1,092,241	696,777	15.72	44,324
2006	238,643.16	121,660	140,996	97,647	15.86	6,157
2007	1,741,586.11	858,428	994,859	746,727	15.95	46,817
2008	4,085.60	1,943	2,252	1,834	15.99	115
2009	433,212.62	197,675	229,092	204,121	16.09	12,686
2010	1,549,607.32	675,939	783,367	766,240	16.15	47,445
2011	2,203,276.69	914,800	1,060,190	1,143,087	16.20	70,561
2012	22,276.77	8,748	10,138	12,139	16.24	747
2013	346,305.79	127,995	148,337	197,969	16.21	12,213
2014	633,910.26	218,192	252,870	381,040	16.19	23,536
2015	766,754.50	242,678	281,247	485,508	16.20	29,970
2016	1,237,574.14	355,555	412,064	825,510	16.12	51,210
2017	1,368,974.23	350,184	405,839	963,135	16.00	60,196
2018	1,236,248.40	273,211	316,633	919,615	15.87	57,947
2019	1,688,348.08	308,968	358,073	1,330,275	15.62	85,165
2020	1,640,695.87	230,518	267,155	1,373,541	15.29	89,833
2021	1,401,271.54	129,197	149,730	1,251,542	14.76	84,793
2022	1,619,669.34	57,336	66,449	1,553,220	13.62	114,040
	44,729,529.77	22,311,823	25,853,255	18,876,275		1,279,895

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 2.86

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY FULLY ACCRUED						
1986	72,753.01	72,753	72,753			
1989	42,805.51	42,806	42,806			
1990	56,762.89	56,763	56,763			
1991	6,822.59	6,823	6,823			
1993	14,855.36	14,855	14,855			
1994	38,204.69	38,205	38,205			
1995	34,201.35	34,201	34,201			
1996	15,914.81	15,915	15,915			
1997	7,985.20	7,985	7,985			
1998	44,526.07	44,526	44,526			
1999	18,639.11	18,639	18,639			
2002	2,790.44	2,790	2,790			
2003	15,761.05	15,761	15,761			
2004	97,964.29	97,964	97,964			
2005	41,986.42	41,986	41,986			
2006	38,137.34	38,137	38,137			
2009	29,612.90	29,613	29,613			
	579,723.03	579,722	579,723			
MANCHESTER FACILITY - SEYMORE BUILDING INTERIM SURVIVOR CURVE.. IOWA 58-R2 PROBABLE RETIREMENT YEAR.. 6-2059						
2009	717,757.40	225,806	229,733	488,024	29.42	16,588
2010	197.41	59	60	137	29.52	5
2011	217,902.26	60,882	61,941	155,961	29.65	5,260
2012	317,861.63	82,771	84,211	233,651	29.82	7,835
2013	541,535.83	130,185	132,449	409,087	30.02	13,627
2014	75,910.78	16,716	17,007	58,904	30.11	1,956
2015	567,409.68	113,198	115,167	452,243	30.09	15,030
2016	1,067,874.35	189,441	192,736	875,139	30.13	29,045
2017	292,389.80	45,028	45,811	246,579	30.21	8,162
2018	69,065.79	8,951	9,107	59,959	30.22	1,984
2019	24,306.24	2,535	2,579	21,727	30.06	723
2020	1,161,060.19	89,634	91,193	1,069,867	29.86	35,829
2021	2,083,656.62	100,849	102,603	1,981,054	29.46	67,246
2022	1,139,614.58	20,057	20,406	1,119,209	27.99	39,986
	8,276,542.56	1,086,112	1,105,001	7,171,542		243,276

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2021						
1970	125,095.85	125,096	125,096			
1971	2,145.58	2,146	2,145			
	127,241.43	127,242	127,241			
MCKEESPORT HEADQUARTERS AND SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2069						
2005	789.49	278	283	507	32.25	16
2011	345.06	87	89	257	34.16	8
2012	56,658.10	13,269	13,500	43,158	34.34	1,257
2013	28,659.46	6,179	6,287	22,373	34.56	647
2014	8,745,657.64	1,724,644	1,754,709	6,990,949	34.60	202,051
2017	76,466.78	10,384	10,565	65,902	34.99	1,883
2018	310,349.16	35,318	35,934	274,415	35.03	7,834
2020	2,021.52	136	138	1,883	34.68	54
2021	2,083,656.62	87,930	89,463	1,994,194	34.09	58,498
2022	1,139,614.58	17,436	17,740	1,121,875	32.18	34,862
	12,444,218.41	1,895,661	1,928,707	10,515,511		307,110
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
1963	763,741.19	588,699	598,961	164,780	13.02	12,656
1966	35,005.31	26,459	26,920	8,085	13.74	588
1967	6,712.00	5,040	5,128	1,584	13.97	113
1968	2,398.79	1,789	1,820	579	14.20	41
1969	398.78	295	300	99	14.42	7
1970	14,532.88	10,690	10,876	3,657	14.64	250
1971	1,712.80	1,251	1,273	440	14.86	30
1973	309.59	223	227	83	15.28	5
1974	50,454.49	36,034	36,662	13,792	15.48	891
1975	6,520.93	4,621	4,702	1,819	15.68	116
1979	4,975.42	3,413	3,472	1,503	16.41	92
1980	3,063.80	2,083	2,119	944	16.58	57
1981	13,876.60	9,353	9,516	4,361	16.74	261
1982	1,203.92	804	818	386	16.90	23

DUQUESNE LIGHT COMPANY
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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
1983	45,119.79	31,900	32,456	12,664	16.37	774
1984	187,708.72	131,528	133,821	53,888	16.45	3,276
1986	528,650.17	362,760	369,084	159,566	16.69	9,561
1987	7,969.56	5,403	5,497	2,472	16.86	147
1988	159,195.66	106,550	108,407	50,788	17.05	2,979
1989	42,559.22	28,089	28,579	13,981	17.26	810
1990	231,419.07	151,163	153,798	77,621	17.25	4,500
1991	459,655.52	295,375	300,524	159,131	17.52	9,083
1992	109,592.22	69,525	70,737	38,855	17.58	2,210
1994	47,651.72	29,334	29,845	17,806	17.80	1,000
1995	172,803.05	104,546	106,368	66,435	17.95	3,701
1996	114,662.00	68,361	69,553	45,109	17.95	2,513
1997	34,103.73	20,002	20,351	13,753	17.98	765
1998	5,020.01	2,891	2,941	2,079	18.05	115
1999	61,540.30	34,709	35,314	26,226	18.17	1,443
2000	86,444.69	47,648	48,479	37,966	18.32	2,072
2003	11,430.20	5,861	5,963	5,467	18.52	295
2004	791,163.92	395,186	402,075	389,089	18.54	20,986
2005	369,432.29	179,101	182,223	187,209	18.60	10,065
2007	884,365.38	400,264	407,241	477,124	18.75	25,447
2009	142,524.99	59,461	60,498	82,027	18.86	4,349
2010	117,515.54	46,712	47,526	69,989	18.95	3,693
2011	680,437.10	257,477	261,965	418,472	18.89	22,153
2012	1,226,891.07	436,773	444,387	782,504	19.00	41,184
2013	47,033.39	15,681	15,954	31,079	18.99	1,637
2014	698,058.93	215,421	219,176	478,883	19.05	25,138
2017	290,289.00	64,967	66,100	224,189	19.07	11,756
2018	3,773,188.27	721,434	734,010	3,039,178	19.03	159,705
2019	2,242,383.33	349,363	355,453	1,886,930	18.97	99,469
2020	144,039.92	16,824	17,117	126,923	18.91	6,712
2021	2,083,656.62	154,399	157,091	1,926,566	18.74	102,805
2022	1,139,614.58	30,542	31,074	1,108,540	18.16	61,043
	17,841,026.46	5,530,004	5,626,404	12,214,622		656,516

DUQUESNE LIGHT COMPANY
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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
1963	4,207.27	3,337	3,395	812	11.60	70
1964	636,606.00	502,448	511,207	125,399	11.77	10,654
1967	2,701.54	2,099	2,136	566	12.28	46
1970	215,286.77	164,606	167,475	47,811	12.75	3,750
1972	13,721.57	10,374	10,555	3,167	13.04	243
1975	6,768.37	5,026	5,114	1,655	13.45	123
1977	22,451.12	16,461	16,748	5,703	13.70	416
1978	10,948.61	7,974	8,113	2,836	13.82	205
1979	35,017.57	25,328	25,770	9,248	13.94	663
1982	46,647.04	33,011	33,586	13,061	14.26	916
1983	73,273.43	54,120	55,063	18,210	13.98	1,303
1984	133,055.69	97,330	99,027	34,029	14.13	2,408
1986	479,597.04	344,830	350,841	128,756	14.26	9,029
1988	16,004.75	11,264	11,460	4,544	14.52	313
1989	3,321.57	2,314	2,354	967	14.58	66
1990	59,472.81	40,977	41,691	17,781	14.67	1,212
1991	44,799.19	30,625	31,159	13,640	14.58	936
1993	67,328.74	44,888	45,671	21,658	14.75	1,468
1994	47,686.25	31,397	31,944	15,742	14.79	1,064
1995	8,477.09	5,502	5,598	2,879	14.87	194
1996	32,193.92	20,559	20,917	11,277	15.00	752
1998	48,649.81	30,153	30,679	17,971	15.03	1,196
1999	18,342.22	11,163	11,358	6,985	15.11	462
2000	110,538.40	65,903	67,052	43,487	15.24	2,853
2001	4,012.92	2,347	2,388	1,625	15.26	106
2002	53,485.02	30,593	31,126	22,359	15.34	1,458
2003	71,739.29	40,145	40,845	30,894	15.34	2,014
2004	277,883.08	151,669	154,313	123,570	15.40	8,024
2005	111,532.14	59,335	60,369	51,163	15.39	3,324
2006	571,766.37	295,260	300,407	271,359	15.45	17,564
2008	136,831.05	66,062	67,214	69,617	15.53	4,483
2009	1,088,002.87	505,269	514,077	573,926	15.57	36,861
2010	443,786.94	197,485	200,928	242,859	15.59	15,578
2011	973,293.11	413,066	420,267	553,026	15.60	35,450
2012	606,590.34	243,971	248,224	358,366	15.61	22,957
2013	416,262.05	157,389	160,133	256,129	15.63	16,387
2014	158,380.42	55,734	56,706	101,675	15.65	6,497
2017	175,358.18	45,628	46,423	128,935	15.64	8,244
2018	502,314.07	112,117	114,071	388,243	15.66	24,792

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
2019	469,439.57	85,907	87,405	382,035	15.62	24,458
2021	1,562,742.47	138,303	140,714	1,422,029	15.45	92,041
2022	854,710.94	27,436	27,914	826,797	15.08	54,827
	10,615,227.60	4,189,405	4,262,436	6,352,792		415,407
WESTERN DISTRICT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
1968	557,788.70	435,767	443,363	114,425	11.92	9,599
1969	188.85	147	150	39	12.06	3
1976	14,704.21	10,999	11,191	3,513	12.94	271
1977	11,934.29	8,873	9,028	2,907	13.05	223
1978	255.94	189	192	64	13.16	5
1983	1,450.41	1,083	1,102	349	13.41	26
1984	215,204.85	159,897	162,684	52,520	13.32	3,943
1985	27,238.65	20,020	20,369	6,870	13.52	508
1992	123,857.87	84,991	86,473	37,385	13.95	2,680
1993	145,724.42	98,874	100,598	45,127	13.98	3,228
1994	5,242.13	3,511	3,572	1,670	14.05	119
1995	93,754.40	61,878	62,957	30,798	14.17	2,173
1996	3,656.21	2,383	2,425	1,232	14.15	87
1997	22,292.39	14,325	14,575	7,718	14.18	544
1998	22,292.39	14,091	14,337	7,956	14.26	558
1999	72,480.54	44,967	45,751	26,730	14.38	1,859
2000	426,623.07	260,155	264,690	161,933	14.40	11,245
2006	172,736.47	91,775	93,375	79,362	14.56	5,451
2011	458,794.05	201,044	204,549	254,245	14.75	17,237
2017	81,446.49	22,088	22,473	58,973	14.78	3,990
2018	1,387,300.30	324,073	329,722	1,057,578	14.77	71,603
2021	1,562,742.47	145,648	148,187	1,414,555	14.60	96,887
2022	854,710.94	28,975	29,480	825,231	14.25	57,911
	6,262,420.04	2,035,753	2,071,241	4,191,179		290,150

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL DOWNTOWN - UNDERGROUND						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
1999	18,342.22	15,431	15,700	2,642	4.43	596
2001	6,608.19	5,484	5,580	1,029	4.41	233
2004	15,679.72	12,647	12,867	2,812	4.44	633
	40,630.13	33,562	34,147	6,483		1,462
WOODS RUN #1 SS&S CENTRAL DISTRICT						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2036						
1980	19,288.25	14,524	14,777	4,511	11.91	379
1983	2,331.70	1,796	1,827	504	11.78	43
1988	9,342.33	6,897	7,017	2,325	12.23	190
1989	5,588.57	4,100	4,171	1,417	12.16	117
1992	9,149.42	6,502	6,615	2,534	12.42	204
1995	108,248.42	74,421	75,718	32,530	12.50	2,602
1996	19,712.60	13,373	13,606	6,106	12.56	486
2000	21,920.47	14,007	14,251	7,669	12.71	603
2001	608,086.00	381,756	388,411	219,675	12.75	17,229
2002	110,216.69	68,004	69,189	41,027	12.72	3,225
2003	393.51	238	242	151	12.76	12
2004	53,270.31	31,440	31,988	21,282	12.85	1,656
2005	29,421.83	16,991	17,287	12,135	12.80	948
2010	128,643.52	63,190	64,292	64,352	12.95	4,969
2011	265,847.78	125,055	127,235	138,613	12.95	10,704
2012	204,961.73	91,679	93,277	111,685	12.97	8,611
2014	61,180.72	24,179	24,600	36,580	13.01	2,812
2016	168,370.19	56,135	57,114	111,257	12.99	8,565
2017	422,802.46	125,826	128,019	294,783	12.98	22,711
2019	9,775.80	2,076	2,112	7,664	12.98	590
2021	1,041,828.31	108,767	110,663	931,165	12.87	72,352
2022	569,807.29	21,767	22,146	547,661	12.59	43,500
	3,870,187.90	1,252,723	1,274,561	2,595,627		202,508

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2048						
1978	364,705.29	239,677	243,855	120,850	18.68	6,469
1980	76,422.92	49,174	50,031	26,392	19.19	1,375
1981	11,189.13	7,120	7,244	3,945	19.44	203
1983	28,599.00	19,430	19,769	8,830	18.64	474
1985	24,290.54	16,032	16,311	7,979	19.32	413
1987	10,641.73	6,838	6,957	3,685	19.75	187
1989	1,571.49	984	1,001	570	19.98	29
1990	108,454.19	66,970	68,137	40,317	20.13	2,003
1991	24,869.57	15,121	15,385	9,485	20.31	467
1992	28,594.86	17,094	17,392	11,203	20.52	546
1994	5,927.49	3,412	3,471	2,456	21.00	117
1996	62,222.38	34,627	35,231	26,992	21.12	1,278
1997	355,041.93	192,859	196,221	158,821	21.45	7,404
1998	664,728.08	353,369	359,529	305,199	21.59	14,136
2000	82,102.31	41,749	42,477	39,626	21.75	1,822
2001	1,812,941.45	900,307	916,001	896,940	21.79	41,163
2002	1,177,675.54	567,404	577,295	600,380	22.05	27,228
2003	478,690.44	224,027	227,932	250,758	22.17	11,311
2004	57,959.12	26,377	26,837	31,122	22.15	1,405
2005	9,296.15	4,083	4,154	5,142	22.34	230
2006	138,063.48	58,539	59,559	78,504	22.41	3,503
2007	65,303.96	26,618	27,082	38,222	22.52	1,697
2008	25,678.51	10,053	10,228	15,450	22.54	685
2009	380.29	142	144	236	22.60	10
2010	16,712.84	5,933	6,036	10,676	22.71	470
2011	367,093.22	123,270	125,419	241,674	22.75	10,623
2012	716,482.47	225,692	229,626	486,856	22.83	21,325
2013	435,240.27	127,787	130,015	305,226	22.86	13,352
2014	74,755.32	20,206	20,558	54,197	22.95	2,362
2015	147,042.13	36,172	36,803	110,240	22.99	4,795
2017	2,546,958.50	491,563	500,132	2,046,826	22.99	89,031
2018	6,568,086.25	1,075,853	1,094,608	5,473,479	22.97	238,288
2019	1,266,839.12	167,983	170,911	1,095,928	22.89	47,878
2021	3,585,870.82	224,476	228,389	3,357,482	22.48	149,354
	21,340,430.79	5,380,941	5,474,743	15,865,688		701,633

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
1980	10,643.90	7,067	7,190	3,454	17.70	195
1983	28,554.29	19,851	20,197	8,357	17.32	483
1984	46,864.99	32,117	32,677	14,188	17.68	802
1986	84,544.03	56,780	57,770	26,774	17.85	1,500
1987	584,429.17	387,944	394,707	189,722	17.98	10,552
1988	46,209.32	30,290	30,818	15,391	18.13	849
1989	106,558.83	68,901	70,102	36,457	18.31	1,991
1990	2,040,384.18	1,299,725	1,322,382	718,002	18.52	38,769
1991	175,326.20	109,894	111,810	63,517	18.75	3,388
1992	84,302.22	52,200	53,110	31,192	18.76	1,663
1993	137,702.35	83,682	85,141	52,562	19.04	2,761
1994	73,806.25	44,173	44,943	28,863	19.12	1,510
1995	70,875.93	41,710	42,437	28,439	19.23	1,479
1996	454,209.21	262,397	266,971	187,238	19.37	9,666
1997	71,092.98	40,423	41,128	29,965	19.35	1,549
1998	54,785.65	30,472	31,003	23,782	19.55	1,216
1999	18,672.95	10,180	10,357	8,315	19.60	424
2000	648,980.10	346,036	352,068	296,912	19.70	15,072
2001	5,178,656.63	2,694,455	2,741,425	2,437,231	19.82	122,968
2002	506,218.24	256,349	260,818	245,401	19.98	12,282
2003	14,587.38	7,197	7,322	7,265	20.02	363
2004	293,940.73	140,856	143,311	150,629	20.11	7,490
2005	1,281,401.68	596,492	606,890	674,512	20.09	33,575
2006	21,584.04	9,687	9,856	11,728	20.26	579
2009	144,817.12	57,666	58,671	86,146	20.40	4,223
2010	16,168.14	6,124	6,231	9,937	20.50	485
2011	598,331.44	214,681	218,423	379,908	20.55	18,487
2012	158,368.55	53,544	54,477	103,891	20.56	5,053
2013	267,842.54	84,478	85,951	181,892	20.62	8,821
2014	768,012.69	223,953	227,857	540,156	20.65	26,158
2015	78,728.29	20,957	21,322	57,406	20.67	2,777
2017	1,832,738.23	385,058	391,770	1,440,968	20.68	69,679
2018	130,670.74	23,403	23,811	106,860	20.63	5,180
2019	349,048.48	50,682	51,565	297,483	20.60	14,441
2020	11,953.25	1,301	1,324	10,630	20.49	519
2021	7,506,364.23	516,438	525,441	6,980,924	20.29	344,057
	23,897,374.95	8,267,163	8,411,278	15,486,097		771,006

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #4 COMMUNICATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
1980	10,712.51	7,113	7,237	3,476	17.70	196
1983	3,657.61	2,543	2,587	1,070	17.32	62
1986	35,933.38	24,133	24,554	11,380	17.85	638
1988	9,286.46	6,087	6,193	3,093	18.13	171
1994	20,620.18	12,341	12,556	8,064	19.12	422
1996	744.81	430	437	307	19.37	16
1997	54,555.88	31,020	31,561	22,995	19.35	1,188
2000	23,528.39	12,545	12,764	10,765	19.70	546
2001	795,962.89	414,139	421,358	374,604	19.82	18,900
2002	76,989.54	38,988	39,668	37,322	19.98	1,868
2003	442.71	218	222	221	20.02	11
2004	2,379.61	1,140	1,160	1,220	20.11	61
2011	9,864.93	3,540	3,602	6,263	20.55	305
2016	9,718.51	2,325	2,366	7,353	20.67	356
2019	274,266.89	39,824	40,518	233,749	20.60	11,347
2020	30,834.00	3,355	3,413	27,421	20.49	1,338
	1,359,498.30	599,741	610,196	749,302		37,425

WOODS RUN GUARD HOUSE
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2045

1978	1,456.15	985	1,002	454	17.29	26
1980	527,586.95	350,291	356,397	171,190	17.70	9,672
1985	814,275.66	552,730	562,365	251,910	17.75	14,192
1986	14,436.99	9,696	9,865	4,572	17.85	256
1987	3,846.01	2,553	2,598	1,249	17.98	69
1988	8,030.81	5,264	5,356	2,675	18.13	148
1990	60,792.87	38,725	39,400	21,393	18.52	1,155
1991	852.26	534	543	309	18.75	16
1996	24,149.01	13,951	14,194	9,955	19.37	514
1998	15,769.11	8,771	8,924	6,845	19.55	350
2000	6,001.12	3,200	3,256	2,745	19.70	139
2001	15,255.18	7,937	8,075	7,180	19.82	362
2009	605,416.08	241,077	245,279	360,137	20.40	17,654
	2,097,868.20	1,235,714	1,257,255	840,613		44,553

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RACCOON T & D HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	6,317,725.62	4,618,573	4,699,085	1,618,641	12.81	126,358
1987	9,723.43	7,145	7,270	2,454	12.81	192
1988	44,445.57	32,356	32,920	11,526	12.89	894
1989	146,031.48	105,172	107,005	39,026	13.01	3,000
1990	46,056.95	32,783	33,354	12,702	13.16	965
1991	11,020.00	7,776	7,912	3,108	13.14	237
2000	44,538.57	27,756	28,240	16,299	13.60	1,198
2001	4,012.94	2,459	2,502	1,511	13.59	111
2002	5,351.86	3,214	3,270	2,082	13.63	153
2003	44,811.29	26,389	26,849	17,962	13.61	1,320
2004	91,719.17	52,775	53,695	38,024	13.65	2,786
2005	21,456.35	12,016	12,225	9,231	13.75	671
2009	73,876.90	36,503	37,139	36,738	13.82	2,658
2011	183,925.81	83,539	84,995	98,931	13.82	7,159
2012	36,959.20	15,952	16,230	20,729	13.83	1,499
2013	524,331.25	213,193	216,909	307,422	13.86	22,181
2014	291,447.41	110,750	112,681	178,767	13.87	12,889
2015	5,559.62	1,947	1,981	3,579	13.91	257
2018	56,915.29	13,933	14,176	42,739	13.88	3,079
2019	1,505,125.32	303,433	308,723	1,196,403	13.86	86,321
2021	179,369.15	17,650	17,958	161,411	13.74	11,748
2022	315,000.00	11,308	11,505	303,495	13.43	22,598
	9,959,403.18	5,736,622	5,836,624	4,122,779		308,274

RACCOON S & S HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2037

1982	2,384,494.57	1,743,185	1,773,572	610,922	12.81	47,691
1988	11,180.00	8,139	8,281	2,899	12.89	225
1991	12,027.76	8,487	8,635	3,393	13.14	258
1996	35,462.54	23,590	24,001	11,461	13.34	859
2000	44.99	28	28	17	13.60	1
2002	5,351.86	3,214	3,270	2,082	13.63	153
2003	2,719.34	1,601	1,629	1,090	13.61	80
2011	69,719.58	31,667	32,219	37,501	13.82	2,714
2012	23,737.40	10,245	10,424	13,314	13.83	963

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RACCOON S & S HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
2013	88,027.35	35,792	36,416	51,611	13.86	3,724
2014	101,544.73	38,587	39,260	62,285	13.87	4,491
2017	110,769.71	31,436	31,984	78,786	13.88	5,676
	2,845,079.83	1,935,971	1,969,719	875,361		66,835

RACCOON GARAGE
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2037

1982	1,518,371.46	1,110,005	1,129,354	389,017	12.81	30,368
1987	2,732.66	2,008	2,043	690	12.81	54
1988	5,314.81	3,869	3,936	1,378	12.89	107
1991	60,628.56	42,780	43,526	17,103	13.14	1,302
1996	10,477.93	6,970	7,091	3,386	13.34	254
1998	32,432.02	20,899	21,263	11,169	13.52	826
2004	1,773.48	1,020	1,038	736	13.65	54
2007	83,517.03	44,272	45,044	38,473	13.74	2,800
2011	44,221.68	20,085	20,435	23,787	13.82	1,721
2018	59,727.99	14,621	14,876	44,852	13.88	3,231
2019	111,256.63	22,429	22,820	88,437	13.86	6,381
2020	26,926.73	4,125	4,197	22,730	13.81	1,646
2021	59,789.72	5,883	5,986	53,804	13.74	3,916
2022	105,000.00	3,770	3,836	101,164	13.43	7,533
	2,122,170.70	1,302,736	1,325,445	796,726		60,193

PREBLE AVE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2061

2006	13,103,749.96	4,670,176	4,751,588	8,352,162	29.80	280,274
2009	43,868.25	13,503	13,738	30,130	30.36	992
2010	96,421.61	27,962	28,449	67,972	30.60	2,221
2011	889,736.97	242,542	246,770	642,967	30.69	20,950
2012	1,024,739.40	260,386	264,925	759,814	30.82	24,653
2013	355,475.72	83,395	84,849	270,627	30.99	8,733
2014	466,079.68	99,834	101,574	364,505	31.18	11,690
2015	9,985.04	1,932	1,966	8,019	31.26	257
2016	27,421.61	4,722	4,804	22,617	31.24	724

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PREBLE AVE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
2017	501,314.78	74,997	76,304	425,010	31.26	13,596
2018	102,290.68	12,848	13,072	89,219	31.34	2,847
2019	462,254.18	46,595	47,407	414,847	31.22	13,288
2020	95,323.24	7,130	7,254	88,069	30.94	2,846
2021	239,158.87	11,240	11,436	227,723	30.45	7,479
2022	420,000.00	7,140	7,264	412,736	28.91	14,277
	17,837,819.99	5,564,402	5,661,402	12,176,418		404,827

WOODS RUN TRAINING CENTER
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2056

2006	9,427,600.47	3,546,663	3,608,489	5,819,112	27.36	212,687
2008	4,263,403.25	1,464,905	1,490,441	2,772,962	27.70	100,107
2010	878,117.71	271,163	275,890	602,228	27.98	21,524
2011	792,458.08	230,605	234,625	557,833	28.02	19,908
2012	161,276.30	43,867	44,632	116,645	28.11	4,150
2013	44,427.00	11,187	11,382	33,045	28.23	1,171
2014	923,602.26	213,537	217,259	706,343	28.26	24,994
2015	347,160.16	72,626	73,892	273,268	28.34	9,642
2017	84,726.10	13,743	13,983	70,744	28.40	2,491
2018	40,668.35	5,563	5,660	35,008	28.39	1,233
2019	1,048,624.49	115,244	117,253	931,372	28.35	32,853
2020	419,698.53	34,331	34,929	384,769	28.08	13,703
	18,431,762.70	6,023,434	6,128,435	12,303,328		444,463

WOODS RUN #5 TRANSPORTATION HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 58-R2
PROBABLE RETIREMENT YEAR.. 6-2061

2011	157,195.44	42,851	43,598	113,597	30.69	3,701
2012	13,010.91	3,306	3,364	9,647	30.82	313
2013	1,009,137.65	236,744	240,871	768,267	30.99	24,791
2014	169,891.52	36,391	37,025	132,866	31.18	4,261
2019	178,944.62	18,038	18,352	160,592	31.22	5,144
2020	98,561.36	7,372	7,501	91,061	30.94	2,943
	1,626,741.50	344,702	350,711	1,276,030		41,153

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INDEPENDENT ALTERNATE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 58-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
2013	4,142,612.11	901,432	917,146	3,225,466	34.17	94,395
2015	116,942.76	20,874	21,238	95,705	34.52	2,772
	4,259,554.87	922,306	938,384	3,321,171		97,167
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1905	8,881.12	8,881	8,881			
1925	737.36	737	737			
1926	15.05	15	15			
1931	16,963.00	16,963	16,963			
1935	421.35	421	421			
1940	19.26	19	19			
1942	180.69	181	181			
1948	22,914.33	22,716	22,914			
1949	4,128.17	4,071	4,128			
1950	1,448.04	1,421	1,446	2	0.85	2
1952	451.75	439	447	5	1.32	4
1958	4,032.50	3,779	3,846	186	2.83	66
1965	539.23	484	493	47	4.65	10
1967	6,665.75	5,894	5,999	667	5.21	128
1969	11,087.35	9,658	9,830	1,257	5.80	217
1970	11,759.50	10,160	10,341	1,418	6.12	232
1976	6,822.07	5,549	5,648	1,174	8.40	140
1977	22,254.33	17,878	18,197	4,058	8.85	459
1984	794.00	611	622	172	11.50	15
1986	8,506.94	6,334	6,447	2,060	12.52	165
1990	11,312.32	7,758	7,896	3,416	14.89	229
1993	1,317.79	840	855	463	16.80	28
1995	63,828.64	38,438	39,123	24,706	18.16	1,360
1996	253,546.74	148,477	151,123	102,424	18.75	5,463
1998	445,768.99	244,638	248,997	196,772	20.14	9,770
1999	88,722.68	47,121	47,961	40,762	20.75	1,964
2000	50,481.45	25,786	26,246	24,236	21.55	1,125
2001	533,821.31	262,854	267,538	266,283	22.17	12,011
2002	1,135.42	535	545	591	22.98	26
2003	38,314.25	17,333	17,642	20,672	23.60	876
2004	9,962.85	4,294	4,371	5,592	24.42	229

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2005	8,898.54	3,659	3,724	5,174	25.06	206
2006	414,602.49	161,446	164,323	250,280	25.87	9,675
2007	40,724.00	14,962	15,229	25,495	26.69	955
2009	149,026.72	48,285	49,145	99,881	28.17	3,546
2011	755,652.56	211,129	214,891	540,761	29.65	18,238
2012	55,610.94	14,248	14,502	41,109	30.48	1,349
2013	141,977.07	33,052	33,641	108,336	31.31	3,460
2014	72,303.91	15,119	15,388	56,915	32.15	1,770
2015	605,872.50	112,692	114,700	491,172	32.82	14,966
2016	207,767.07	33,617	34,216	173,551	33.66	5,156
2017	704,279.90	96,838	98,564	605,716	34.50	17,557
2018	807,875.53	91,613	93,246	714,630	35.18	20,314
2019	467,796.92	41,447	42,186	425,611	36.02	11,816
2020	330,900.47	21,111	21,487	309,413	36.71	8,429
2021	119,579.44	4,616	4,698	114,881	37.41	3,071
2022	210,000.00	2,751	2,800	207,200	37.67	5,500
	6,719,702.29	1,820,870	1,852,612	4,867,090		160,527
	172,554,624.86	55,864,786	56,826,265	115,728,359		5,254,485
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.0 3.05

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.15 STRUCTURES AND IMPROVEMENTS - EV CHARGING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
2021	1,387,500.02	235,320	184,184	1,203,316	7.34	163,940
2022	1,387,500.00	78,532	61,467	1,326,033	8.33	159,188
	2,775,000.02	313,852	245,651	2,529,349		323,128
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 11.64

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2003	206,707.26	201,540	199,674	7,033	0.50	7,033
2004	15,493.02	14,331	14,198	1,295	1.50	863
2005	244,565.11	213,994	212,013	32,552	2.50	13,021
2006	584,112.45	481,893	477,432	106,680	3.50	30,480
2007	0.08					
2009	5,884.00	3,972	3,935	1,949	6.50	300
2011	131,314.49	75,506	74,807	56,507	8.50	6,648
2012	200,674.00	105,354	104,379	96,295	9.50	10,136
2013	347,322.84	164,978	163,451	183,872	10.50	17,512
2014	583,739.30	248,089	245,792	337,947	11.50	29,387
2015	1,539,521.11	577,320	571,975	967,546	12.50	77,404
2016	26,077.70	8,475	8,397	17,681	13.50	1,310
2017	418,912.23	115,201	114,134	304,778	14.50	21,019
2018	552,975.63	124,420	123,268	429,708	15.50	27,723
2019	466,288.94	81,601	80,845	385,444	16.50	23,360
	5,323,588.16	2,416,674	2,394,300	2,929,288		266,196
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.0 5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - E.D.P. EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2018	2,837,782.26	2,554,004	2,464,129	373,653	0.50	373,653
2019	6,095,848.11	4,267,094	4,116,936	1,978,912	1.50	1,319,275
2020	4,561,515.87	2,280,758	2,200,499	2,361,017	2.50	944,407
2021	17,871,400.41	5,361,420	5,172,752	12,698,648	3.50	3,628,185
2022	9,998,689.69	999,869	964,684	9,034,006	4.50	2,007,557
	41,365,236.34	15,463,145	14,919,000	26,446,236		8,273,077
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.2 20.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1993	107,936.90	106,138	105,300	2,637	0.50	2,637
1994	102,887.68	97,743	96,971	5,917	1.50	3,945
2000	130,828.73	98,122	97,347	33,482	7.50	4,464
2001	8,530.94	6,114	6,066	2,465	8.50	290
2003	61,839.75	40,196	39,879	21,961	10.50	2,092
2006	944,989.56	519,744	515,640	429,350	13.50	31,804
2014	22,400.00	6,347	6,297	16,103	21.50	749
	1,379,413.56	874,404	867,500	511,914		45,981

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 3.33

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2000	195,075.03	175,568	175,545	19,530	2.50	7,812
2001	378,459.71	325,475	325,433	53,027	3.50	15,151
2002	583,922.00	478,816	478,754	105,168	4.50	23,371
2003	298,630.88	232,932	232,902	65,729	5.50	11,951
2004	321,887.03	238,196	238,165	83,722	6.50	12,880
2005	414,543.82	290,181	290,143	124,401	7.50	16,587
2006	2,711,903.67	1,789,856	1,789,623	922,281	8.50	108,504
2007	764,289.56	473,860	473,798	290,492	9.50	30,578
2008	268,216.94	155,566	155,546	112,671	10.50	10,731
2009	1,706,958.42	921,758	921,638	785,320	11.50	68,289
2010	1,011,921.05	505,961	505,895	506,026	12.50	40,482
2011	1,218,704.71	560,604	560,531	658,174	13.50	48,754
2012	2,377,461.89	998,534	998,404	1,379,058	14.50	95,107
2013	1,677,887.50	637,597	637,514	1,040,374	15.50	67,121
2014	1,169,820.44	397,739	397,687	772,133	16.50	46,796
2015	1,372,966.46	411,890	411,837	961,129	17.50	54,922
2016	2,929,954.18	761,788	761,689	2,168,265	18.50	117,204
2017	1,388,523.37	305,475	305,435	1,083,088	19.50	55,543
2018	1,592,694.53	286,685	286,648	1,306,047	20.50	63,710
2019	2,767,616.97	387,466	387,416	2,380,201	21.50	110,707
2020	2,052,350.45	205,235	205,209	1,847,141	22.50	82,095
2021	1,102,434.89	66,146	66,137	1,036,298	23.50	44,098
2022	1,577,766.00	31,555	31,551	1,546,215	24.50	63,111
	29,883,989.50	10,638,883	10,637,500	19,246,490		1,195,504

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 4.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2005	139,720.05	122,255	122,247	17,473	2.50	6,989
2006	58,532.76	48,290	48,287	10,246	3.50	2,927
2008	845.29	613	613	232	5.50	42
2009	31,479.93	21,249	21,248	10,232	6.50	1,574
2010	516,042.61	322,527	322,507	193,536	7.50	25,805
2011	42,334.35	24,342	24,340	17,994	8.50	2,117
2012	428,035.95	224,719	224,705	203,331	9.50	21,403
2013	67,929.97	32,267	32,265	35,665	10.50	3,397
2015	242,718.47	91,019	91,014	151,704	12.50	12,136
2017	181,601.91	49,941	49,938	131,664	14.50	9,080
2018	65,052.04	14,637	14,636	50,416	15.50	3,253
	1,774,293.33	951,859	951,800	822,493		88,723

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2008	4,225,955.80	4,085,105	4,034,532	191,424	0.50	191,424
2009	4,102,141.10	3,691,927	3,646,221	455,920	1.50	303,947
2010	557,365.17	464,469	458,719	98,646	2.50	39,458
2011	4,340,229.69	3,327,524	3,286,329	1,053,901	3.50	301,115
2012	4,819,734.12	3,373,814	3,332,046	1,487,688	4.50	330,597
2013	8,143,219.35	5,157,345	5,093,497	3,049,722	5.50	554,495
2014	2,275,528.91	1,289,474	1,273,510	1,002,019	6.50	154,157
2015	13,005,614.18	6,502,807	6,422,303	6,583,311	7.50	877,775
2016	11,888,517.73	5,151,651	5,087,874	6,800,644	8.50	800,076
2017	1,458,922.84	534,943	528,320	930,603	9.50	97,958
2018	3,264,861.41	979,458	967,332	2,297,529	10.50	218,812
2019	7,068,399.18	1,649,270	1,628,853	5,439,546	11.50	473,004
2020	792,914.98	132,155	130,519	662,396	12.50	52,992
2021	3,487,151.85	348,715	344,398	3,142,754	13.50	232,797
2022	1,906,217.00	63,534	62,747	1,843,470	14.50	127,136
	71,336,773.31	36,752,191	36,297,200	35,039,573		4,755,743

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 6.67

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2004	60,334.98	55,810	55,811	4,524	1.50	3,016
2005	45,054.60	39,423	39,424	5,631	2.50	2,252
2006	36,150.54	29,824	29,824	6,327	3.50	1,808
2007	351.23	272	272	79	4.50	18
2015	10,621.54	3,983	3,983	6,639	12.50	531
	152,512.89	129,312	129,314	23,199		7,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 5.00

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

DUQUESNE LIGHT COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
352.00	48,329.79	1,620.85		1,620.85-
353.00	3,138,131.87	934,401.09	1,999.55	932,401.54-
355.00	3,803.03	1,037.79		1,037.79-
356.00	3,819.27	44,180.18		44,180.18-
362.00	1,700,184.77	652,537.25	6,716.85	645,820.40-
364.11	8,815,643.61	4,527,343.88	677,169.04	3,850,174.84-
365.01	10,674,256.33	1,400,699.74	1,949,544.69	548,844.95
366.00	227,644.37	43,443.69		43,443.69-
367.00	7,741,079.25	1,016,492.94	2,259,047.98	1,242,555.04
368.00	10,307,824.66	1,180,118.90	756,447.63	423,671.27-
369.20	1,045,988.52	1,401,663.80		1,401,663.80-
370.00	25,943,853.96	277,982.71		277,982.71-
373.00	573,911.34	39,295.93		39,295.93-
390.10	17,350.21			
392.00	1,902,741.55	86,300.00-	25,053.20	111,353.20
396.00	302,297.30			
397.00	2,171,279.67			
	74,618,139.50	11,434,518.75	5,675,978.94	5,758,539.81-
2019 TRANSACTION YEAR				
353.00	2,208,563.66	580,806.30		580,806.30-
354.00	645,954.25			
356.00	45,999.22	196,952.91		196,952.91-
357.00	16,636.40			
358.00	98,482.01			
361.00	56,242.55	65,630.63		65,630.63-
362.00	2,079,989.64	1,470,386.84		1,470,386.84-
364.11	6,412,418.85	3,970,076.78	1,038,461.30	2,931,615.48-
365.01	7,649,870.57	2,512,801.50	1,589,500.95	923,300.55-
366.00	61,452.20	65,140.59		65,140.59-
367.00	5,757,578.07	1,565,025.76	644,736.30	920,289.46-
368.00	9,099,589.71	1,633,372.56	600,740.50	1,032,632.06-
369.20	318,642.04	1,377,092.11		1,377,092.11-
370.00	235,499.28	5,317.56		5,317.56-
373.00	1,701,296.30	43,204.27		43,204.27-
390.10	40,650.34	8,466.59		8,466.59-
390.20	10,174.02	11,905.33		11,905.33-
392.00	1,997,054.93	30,370.00-	137,295.00	167,665.00
396.00	97,970.01			
397.00	5,893,626.21			
	44,427,690.26	13,475,809.73	4,010,734.05	9,465,075.68-

DUQUESNE LIGHT COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
352.00	24,188.90	41,009.59	992.28	40,017.31-
353.00	3,671,416.21	897,620.21	8,206.17	889,414.04-
354.00	708,579.61	38,063.05		38,063.05-
355.00	19,494.35	4,469.59		4,469.59-
356.00	148,576.23	229,134.07		229,134.07-
361.00	71,671.51	32,484.63		32,484.63-
362.00	4,274,291.09	1,399,570.05		1,399,570.05-
364.11	2,187,353.77	4,245,098.45	860,073.01	3,385,025.44-
365.01	4,183,197.74	2,379,647.12	1,336,981.27	1,042,665.85-
366.00	172,634.86	62,809.75		62,809.75-
367.00	4,323,718.86	1,589,410.99	874,677.23	714,733.76-
368.00	4,839,314.97	1,618,214.51	457,751.16	1,160,463.35-
369.20		1,004,737.81		1,004,737.81-
370.00	33,617.81	491.12		491.12-
373.00	1,288,041.69	18,578.66		18,578.66-
390.10	7,113.61	28,867.79		28,867.79-
390.20	10,174.02			
392.00	2,298,354.30	74,667.98	273,931.47	199,263.49
396.00	111,968.47	4,772.94	17,510.25	12,737.31
397.00	10,276,213.83	245.02		245.02-
	38,649,921.83	13,669,893.33	3,830,122.84	9,839,770.49-
2021 TRANSACTION YEAR				
352.00	17,028.69	18,022.74	242.50	17,780.24-
353.00	7,614,504.69	2,160,774.13	125,729.15	2,035,044.98-
354.00	1,033,507.72	32,636.39		32,636.39-
356.00	235,575.72	481,563.75	20,665.85	460,897.90-
361.00	98,315.22	71,550.70	8.74	71,541.96-
362.00	5,408,321.27	3,169,284.90	24,876.80	3,144,408.10-
364.11	5,250,374.23	3,569,697.20	904,716.43	2,664,980.77-
365.01	8,062,540.06	2,717,813.30	1,705,044.35	1,012,768.95-
366.00	2,751,251.63	291,067.89	285,176.01	5,891.88-
367.00	2,964,357.93	567,578.38	536,137.64	31,440.74-
368.00	9,133,960.38	1,659,852.69	998,771.24	661,081.45-
369.20	2,550,842.31	7,204,395.59		7,204,395.59-
370.00	278,074.50	1,221.16		1,221.16-
373.00	775,340.88	32,419.17		32,419.17-
392.00	4,157,972.17	23,659.05-	266,027.12	289,686.17
397.00	6,517,245.72	68.02		68.02-
	56,849,213.12	21,954,286.96	4,867,395.83	17,086,891.13-

DUQUESNE LIGHT COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
353.00	5,324,749.51	1,511,008.46	87,921.18	1,423,087.28-
354.00	857,161.29	27,067.68		27,067.68-
355.00	43,894.51	12,429.29		12,429.29-
356.00	1,099,067.33	2,246,712.82	96,415.54	2,150,297.28-
358.00	266,730.80	47,226.21	47,226.21	
361.00	134,416.66	97,824.19	11.95	97,812.24-
362.00	1,723,469.08	1,009,955.63	7,927.49	1,002,028.14-
364.11	4,635,551.19	3,151,682.79	798,773.41	2,352,909.38-
365.01	6,976,617.12	2,351,757.96	1,475,396.28	876,361.68-
366.00	1,494,231.00	158,081.75	154,881.81	3,199.94-
367.00	3,761,856.60	720,273.50	680,374.29	39,899.21-
368.00	7,716,888.14	1,402,337.76	843,818.63	558,519.13-
369.20	2,409,987.12	6,806,575.40		6,806,575.40-
370.00	279,720.47	1,228.39		1,228.39-
373.00	779,440.80	32,590.60		32,590.60-
392.00	4,157,972.17	23,659.05-	266,027.12	289,686.17
397.00	1,703,443.26	17.78		17.78-
	43,365,197.05	19,553,111.16	4,458,773.91	15,094,337.25-
TOTAL	257,910,161.76	80,087,619.93	22,843,005.57	57,244,614.36-

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 2-R**

Rebuttal Testimony of Jaime A. Bachota

Dated: July 26, 2021

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1 **I. Introduction and Summary**

2
3 **Q. Please state your full name, business affiliation and address.**

4 A. My name is Jaime A. Bachota. I am the Assistant Controller of Duquesne Light
5 Company ("Duquesne Light" or the "Company"). My business address is 411
6 Seventh Avenue, Pittsburgh, PA 15219.

7
8 **Q. Did you previously submit testimony in this proceeding on behalf of
9 Duquesne Light Company?**

10 A. Yes I did. I submitted my direct testimony (Statement No. 2) on April 8, 2021.

11
12 **Q. What is the purpose of your rebuttal testimony?**

13 A. My rebuttal testimony responds to portions of the direct testimony of the
14 following witnesses:

- 15 • Office of Consumer Advocate ("OCA") witnesses Lafayette K.
16 Morgan as to operation and maintenance expense adjustments, Cloud-
17 Based Software Implementation Costs, Capitalized Pension
18 Adjustment and COVID-Related Regulatory Assets.
- 19 • Bureau of Investigation & Enforcement ("I&E") witnesses Christopher
20 Keller and Christine Wilson as to operation and maintenance expense
21 adjustments and COVID-19 related costs.
- 22 • Natural Resources Defense Council ("NRDC") witness Amanda Levin
23 as to COVID-19 related costs.

24 The order in which I will address the issues raised by these witnesses is outlined
25 in the table of contents to this testimony.

26
27 **II. Operating Income Elements**

28 **Operating and Maintenance Expenses**

29 **Q. Please describe the Company's claim for rate case expense.**

30 A. Included in the Company's proposed revenue requirement is a claim for prudent rate
31 case filing expenses to be normalized and recovered over a three-year period.

1 Q. **What was I&E Witness Keller’s recommendation related to rate case filing**
2 **expenses?**

3 A. On page 6 of Mr. Keller’s direct testimony he recommends a 43-month
4 normalization period.

5

6 Q. **Do you agree with I&E Witness Keller’s proposal to increase the**
7 **normalization period to 43 months?**

8 A. No. Please see rebuttal testimony of Mr. Robert O’Brien for further discussion as
9 to why we believe that the three-year normalization is appropriate.

10

11 Q. **Please describe the Company’s claim in the Fully Projected Future Test Year**
12 **(“FPFTY”) for salary and wage expense?**

13 A. Included in the Company’s direct claim in the FPFTY were salary and wage
14 expenses of \$93,662,000. This claim is based on budgeted salary and wages for
15 the FPFTY with adjustments for anticipated wage increases and for anticipated
16 vacancies.

17

18 Q. **What assertions did I&E Witness Keller and OCA Witness Morgan make in**
19 **their direct testimony about the Company’s salary and wage expense?**

20 A. Mr. Keller, on pages 10 and 11 of his direct testimony, and Mr. Morgan on page
21 20 asserted that the Company’s proposed claim does not accurately represent
22 what the Company will pay in the twelve months that make up the FPFTY. Mr.
23 Keller and Mr. Morgan propose to remove all annualization adjustments made by
24 the Company in the FPFTY in order to reflect the anticipated amount to be
25 incurred during that period. Mr. Keller and Mr. Morgan have also reduced the
26 staffing levels requested by the Company based upon historical vacancy records.
27 Mr. Keller recommends a reduction to FPFTY salary and wage expense of
28 \$2,490,000. Mr. Morgan recommends a reduction to FPFTY salary and wage
29 expense of \$4,878,000.

30

1 **Q. Do you agree with I&E Witness Keller's and OCA Witness Morgan's**
2 **proposal to remove the annualization of salary and wage expense in the**
3 **FPFTY?**

4 A. No, I do not. Please see the rebuttal testimony of Robert L. O'Brien for further
5 discussion of why we believe annualizing adjustments are appropriate.
6

7 **Q. What assertions about the Company's vacancy levels did I&E Witness Keller**
8 **make in his direct testimony?**

9 A. Mr. Keller asserted on page 13 of his direct testimony that the Company's
10 vacancy reserve of 100 that was included in the FPFTY claim is not adequate.
11 Mr. Keller calculated an average monthly vacancy rate of 132 positions for the
12 period from January 2018 to March 2021. Mr. Keller then multiplied the
13 additional 32 vacancies (132 vacancies less the 100 vacancies included in the
14 Company's FPFTY claim) by an average salary to arrive at a recommended
15 reduction to distribution salary and wage expense of \$1,489,000. Mr. Keller's
16 assertion would project 1,610 employees in FPFTY (I&E St. No. 2, pp. 13-14).
17

18 **Q. What assertions about the Company's vacancy levels did OCA Witness**
19 **Morgan make in his direct testimony?**

20 A. Mr. Morgan also questioned the Company's vacancy reserve of 100. He proposed
21 to instead use the Company's actual average vacancies during the HTY, 2020,
22 which produced a proposed reduction in payroll expense of \$2,689,000 (as well as
23 consequent adjustments to 401k expense and payroll tax expense, which I discuss
24 separately below). Mr. Morgan's calculation would project 1,594 employees in
25 the FPFTY (OCA St. 1, p. 21; Exhibit LKM-9).
26

27 **Q. Do you agree with I&E Witness Keller's or OCA Witness Morgan's**
28 **calculation of expected vacancies during the FPFTY?**

29 A. No, I do not. There are several reasons why their calculations are not appropriate
30 to use as a basis for the number of vacancies in the FPFTY. The COVID-19
31 pandemic substantially impacted the Company's operations starting in March of

1 2020. As a result of this unexpected event, the Company elected to defer the
2 hiring of personnel so as to generate cash flows to fund the Company's
3 infrastructure investment program. The Company's HTY vacancy levels were
4 therefore not representative of future levels.¹ Second, the Company has
5 demonstrated its projections are accurate or even slightly conservative. In the
6 Company's last filed base distribution rate case (Docket No. R-2018-3000124),
7 the Company's claim included a projected 1,582 employees as of the end of the
8 FPFTY. At the time the Company filed rebuttal testimony in that proceeding, the
9 Company had 1,504 employees. As of the end of the FPFTY used in that
10 proceeding, the Company's actual headcount was 1,584 employees, more than
11 projected.

12
13 **Q. Why do you expect the Company to add additional people to its employee**
14 **complement during the second half of the FTY and throughout the FPFTY?**

15 The Company's current headcount as of the end of June 2021 is 1,577 employees.
16 The Company projects to be at 1,642 employees by the end of the FTY. Of the 65
17 positions to be filled, 21 have been awarded as part of the Company's Electrical
18 Distribution Technology ("EDT") program. These students will commence
19 employment in August 2021. The remainder of the open positions are actively
20 being recruited. Taking into account the EDT hires, through June 2021 the
21 Company has increased its headcount by 14 employees since the end of the HTY.
22 By simply continuing to hire at the Company's historical pace as well as
23 implementing additional retention strategies, the Company's headcount will
24 approximate where we expected to be from a headcount perspective as of the end
25 of the FPFTY.

26
27 **Q. Did I&E Witness Keller propose any other adjustments in his direct**
28 **testimony related to his adjustment to salary and wages?**

¹ In addition, Mr. Morgan does not adequately explain his analysis. He states that he determined that the Company's "actual number of vacancies exceed the number of vacancies reflected in the vacancy factor in every month" for the period January 2018 through March 2021. However, he did not explain whether or how this analysis supports his decision to use the HTY as the basis for his recommendation.

1 A. Yes, he did. Mr. Keller has recommended a reduction in the Company's payroll
2 tax expense, health insurance expense and 401k expense claims based upon
3 recognition of the adjustments that he made to the Company's salary and wage
4 expense claim. Mr. Keller multiplied his adjustment to salary and wage expense
5 of \$2,490,000 by an implied payroll tax rate of 8.9%. This calculation produced a
6 reduction to FPFTY payroll taxes of \$222,000. Mr. Keller multiplied his
7 adjustment to headcount of 32 employees by an implied average health insurance
8 expense per employee of \$4,085. This calculation produced a reduction to
9 FPFTY health insurance expense of \$131,000. Mr. Keller has multiplied his
10 adjustment of \$5,243,000 by an implied 401k expense rate of 6.8%. This
11 calculation produced a reduction to FPFTY 401k expense of \$169,000.

12

13 **Q. Did OCA Witness Morgan propose any other adjustments in his direct**
14 **testimony related to his adjustment to salary and wages?**

15 A. Yes. Like Mr. Keller, Mr. Morgan utilized the same basic approach as Mr. Keller
16 but arrived at a different revised headcount number. Mr. Morgan recommends
17 reductions to the Company's payroll tax expense and 401k expense, which he
18 premised on his proposal to adjust the Company's vacancy factor to match the
19 Company's actual average vacancies during the HTY (2020). Mr. Morgan's
20 approach yielded proposed reductions in the Company's payroll tax expense of
21 \$373,000 and 401k expense of \$244,000 (OCA St. 1, p. 21, lines 9-23).

22

23 **Q. Do you agree with I&E Witness Keller's or OCA Witness Morgan's**
24 **proposed adjustments?**

25 A. No, I do not. I do not believe an adjustment is necessary in relation to Mr.
26 Keller's and Mr. Morgan's adjustments of FPFTY salary and wage amounts as
27 previously discussed in this testimony. Accordingly, their corresponding
28 adjustments to payroll tax expense, health insurance expense or 401k expense
29 have no merit.

30

31 **Q. What is the Company's claim regarding incentive compensation expense?**

1 A. Included in the Company's distribution claim in the FPFTY was incentive
2 compensation expense of \$10,607,000. The Company's claim is based on
3 budgeted incentive compensation levels calculated on an employee by employee
4 basis, taking into account each employee's expected salary, short term incentive
5 payout percentage and long-term incentive award target amount.

6

7 **Q. What assertions did I&E Witness Keller make in his direct testimony about**
8 **the Company's incentive compensation claim?**

9 A. Mr. Keller asserts that the Company's claim should be based upon a three-year
10 historical average of incentive compensation payouts (I&E St. No. 2, p. 17). Mr.
11 Keller proposes this adjustment based upon the premise that not all goals will be
12 met each and every year and that using a prior three year average for the years
13 2018, 2019 and 2020 provides a more supported and realistic incentive
14 compensation amount. Mr. Keller's adjustment results in a reduction of
15 \$2,967,000 to the Company's total incentive compensation expense claim (I&E
16 St. No. 2, p.18).

17

18 **Q. Do you agree with the adjustment that I&E Witness Keller has proposed?**

19 A. No, I do not. Mr. Keller's calculation is not an accurate estimate of incentive
20 compensation amounts to be paid to employees in the FPFTY. Incentive
21 compensation payments are based upon a variety of factors, most of which are
22 ignored in Mr. Keller's calculated adjustment.

23

24 **Q. Please explain why using a historical average of Short Term Incentive Plan**
25 **("STIP") expenses would not yield an appropriate estimate for the FPFTY?**

26 Our STIP is based upon a percentage of salary target as determined by each
27 eligible employees' job level. For instance, a supervisor with a salary of
28 \$100,000 would have a STIP target percentage of 10% or \$10,000. The STIP
29 payout is then determined by Company Key Performance Indicators ("KPI") and
30 earnings performance, as well as each individual employees' performance during
31 the year. In the historical period utilized by Mr. Keller in his estimate, several

1 factors impact payout amounts. The Company also adjusted its STIP plan to put
2 additional emphasis on individual employee performance. And lastly, between
3 the end of 2018 and the end of 2020, non-union employees have increased from
4 701 to 763. This increase in employees has increased the number of participants
5 in the STIP plans. These factors are not taken into account in Mr. Keller's
6 calculation and therefore his calculation should be rejected.

7
8 **Q. Please explain why using a historical average of Long Term Incentive Plan**
9 **("LTIP") expenses would not yield an appropriate estimate for the FPFTY?**

10 A. In conformity with generally accepted accounting principles in the United States
11 ("GAAP"), the Company is required to expense multiyear compensation plans
12 ratably over the plan period. The Company's LTIP program is based on annual
13 grants with an associated 3 years performance period; LTIP payouts are based on
14 cumulative calculations at the end of the 3-year performance period. In any given
15 year, there can be as many as three plans outstanding. While the structure of the
16 LTIP plan has not changed in the period Mr. Keller is using for his calculation,
17 the make-up of the LTIP has been inconsistent in the 3-years that Mr. Keller is
18 using. In each of the years, the Company's executive team was missing key
19 positions which understated incentive compensation.

20
21 **Q. Does the Company budget incentive compensation amounts assuming that all**
22 **targets are met?**

23 A. No, we do not. STIP amounts are budgeted at 90% of targeted amounts. LTIP
24 amounts are budgeted at 100% of targeted amounts. However, both incentive
25 plans allow a participant to earn above the targeted compensation amount.

26
27 **Q. What assertion does OCA Witness Morgan make regarding the Company's**
28 **incentive compensation claim?**

29 A. Mr. Morgan is recommending to remove the portion of incentive plan costs that
30 are associated with earnings goals or increasing earnings (OCA St. No. 1, pp 22-
31 23). He is asserting that these types of goals are targeted towards increasing

1 shareholder value and therefore not properly recoverable from ratepayers. Mr.
2 Morgan concludes that a reduction to FPPTY incentive compensation expenses of
3 \$6,695,000 is warranted.
4

5 **Q. Do you agree with the adjustment OCA Witness Morgan has proposed?**

6 A. No, I do not. As an initial matter, I note that Duquesne Light's incentive
7 compensation program as a whole includes both financial and operating metrics
8 and goals which benefit customers. The overall plan includes safety, reliability
9 and customer service metrics which improve the operational effectiveness of the
10 Company. Eligible employees are all responsible for customer service,
11 regulatory compliance and/or ensuring safe and reliable service to customers.
12 Moreover, the achievement of financial goals provides important and direct
13 benefits to customers. Consistent financial performance will allow the Company
14 to place debt in capital markets at reasonable rates. In addition, good financial
15 performance provides an internal source of capital which reduces the need to go
16 to the capital markets for financing. It also can defer the need to file for rate
17 increases and reduce the amount of any requested rate increase. The inclusion of
18 financial goals also helps to ensure there are sufficient funds to pay incentives.
19 Clearly, achievement of these financial goals is a direct benefit to customers, and
20 therefore should be fully reflected in rates. In addition, those employees eligible
21 to receive incentive compensation under these plans are key in the process of
22 establishing the operating and customer-focused goals for the Company, and are a
23 driving force behind ensuring that these goals are achieved.

24 The use of incentive compensation to drive results is standard business
25 practice. It helps to attract and retain talented personnel and to incent personnel
26 to make decisions that enhance operational and financial results. The focus on
27 financial results benefits the rate payer as it incentivizes management to manage
28 the business efficiently and effectively. To further emphasize the value of
29 incentive programs generally, it must be recognized that incentive compensation
30 is only one part of the Company's total compensation package, which is market
31 driven, reasonable, and appropriate. Compensation is an integral cost of doing

1 business and fundamental to attracting, hiring, motivating, and retaining talent at
2 the Company. Incentive compensation is a normal cost of doing business and,
3 therefore, should be fully reflected in rates.

4 If the Company did not have incentive compensation, it would have to
5 increase the level of its base salary compensation in order to remain competitive
6 with other employers to attract qualified candidates. This too would increase
7 costs to customers and would eliminate the benefits of incentive compensation
8 described above. If the Company were not to pay competitively, it would
9 increase its risk of not attracting, hiring, motivating, and retaining the Company's
10 talent. This would lead to reduced quality of service due to increased turnover
11 and higher costs of recruiting, hiring and training which could result in increased
12 cost to customers. Incentive compensation is an element of employee pay that is
13 contingent upon performance or the results achieved. This pay is considered "at
14 risk" for each performance period, requiring sustained performance to receive this
15 reward.

16 For these reasons, Mr. Morgan's adjustment should be rejected.

17
18 **Q. What recommendation did I&E Witness Wilson recommend regarding the**
19 **Company's claim for pension expense?**

20 A. Ms. Wilson recommends that the Company include disregarded language from
21 the Company's 2018 Commission order (Docket No. R-2018-3000124).

22
23 **Q. Do you agree with Witness Wilson's recommendation?**

24 A. Yes, I do. As I clarified in discovery and Witness Wilson acknowledges in her
25 direct testimony (I&E St. 1, p. 7, lines 7-10), this language was inadvertently left
26 out of my original testimony and should be included in the resolution of this case.

27
28 **Q. What recommendation did OCA Witness Morgan make for postretirement**
29 **benefits expense?**

30 A. Mr. Morgan asserts that the amount that the Company is utilizing for other
31 postretirement benefits expense ("OPEBs") is not derived from the 2-year average

1 OPEB expense as previously discussed in my direct testimony. Mr. Morgan
2 recommends an adjustment to reduce OPEB expense by \$318,000 which reflects
3 the average of the two most recent historical years (OCA St. No 1, p. 23).

4
5 **Q. Do you agree with OCA Witness Morgan’s recommendation?**

6 A. No, I do not. In my prior testimony, it is stated that the Company’s claim for
7 OPEB expenses is as follows: “The Company has incorporated a two year
8 average into its ratemaking calculations for the portion of actuarially determined
9 net periodic cost for postretirement benefits that will be recovered as an expense
10 for ratemaking purposes. Two years was selected to be consistent with the
11 treatment in its last distribution rate case settlement.” (DLC St. 2, p. 36, lines 16-
12 20.) In addition, “Any difference between the annual book accrual and the
13 ratemaking allowance will be deferred and amortized over a reasonable period as
14 an increase or decrease to the rate allowance for OPEBs in the next rate
15 proceeding. This procedure is consistent with the Commission’s requirement that
16 the rate allowance be placed in the trust without regard to the actual annual
17 accrual. As of December 31, 2020, the Company had recorded a regulatory
18 liability of approximately \$2.0 million related to OPEBs. The Company has
19 amortized this amount over a three year period in its ratemaking calculations.”
20 (DLC St. 2, p. 37, lines 4-13.) Mr. Morgan’s recommendation does not take into
21 account the regulatory liability portion which represents the difference between
22 actual book accruals and the ratemaking allowance. As part of preparation for
23 rebuttal, the Company performed a true up of its OPEB expense claim which
24 warranted a further credit of the distribution portion of the OPEB expense claim
25 of \$68,000. See rebuttal adjustments within Mr. Robert O’Brien’s rebuttal
26 testimony.

27
28 **II. Cloud Based Software Implementation Costs, AFUDC, and Rate Base**
29 **Reporting**
30

31 **Q. What concerns did OCA Witness Morgan have regarding the Company’s**
32 **inclusion of cloud-based implementation costs in the Company’s claim?**

1 A. Mr. Morgan cites 3 main concerns associated with the Company's claim (OCA St.
2 No. 1, pp 8-10). His allegations concern: 1. Cloud based implementation costs
3 are recorded as operating expenses and no adjustment was made to operating
4 expenses in the Company's claim, 2. The adoption of the FERC's accounting
5 directive and the impact on the Company's claim and 3. Rate base is overstated or
6 operating expenses are overstated.

7
8 **Q. Do you agree with the concerns that Mr. Morgan cites in his testimony?**

9 A. No, I do not. On the first concern regarding the recording of cloud-based
10 implementation costs, these costs are originally included within operating
11 expenses but then are adjusted to a regulatory asset account which is in
12 compliance with the Commission's Order in the 2018 rate case (R-2018-
13 3000124). As these amounts are already removed from the operating expenses
14 there is no need for an adjustment by Mr. O'Brien.

15 Secondly, the Company did adopt the FERC's accounting for FERC
16 reporting purposes, but not for GAAP purposes as the Company's previous
17 settlement agreement allows for regulatory asset treatment for cloud-based
18 implementation costs. The adjustment from the regulatory asset to rate base is
19 only performed as an adjustment for ratemaking purposes and the Company's
20 books and records show these amounts as a regulatory asset. As such, the
21 Company needed to make this ratemaking adjustment (as prescribed in the last
22 case's settlement) in order to get the cloud-based implementation costs and
23 related depreciation impacts into rate base. However, due to the issuance of
24 GAAP guidance (ASU 2018-15) subsequent to the Company's rate case
25 settlement agreement, cloud base costs would now be included in rate base
26 without regulatory asset treatment.

27 Last, based on the above discussion, the Company is not double counting
28 the cloud-based implementation costs in its operating expenses and is properly
29 recording them within rate base for ratemaking purposes.

30
31 **Q. Do you agree with OCA Witness Morgan's recommendation?**

1 A. No, I do not. The Company cannot elect to capitalize cloud-based information
2 system implementation costs under GAAP without the Company-proposed
3 language. The accounting rules do not allow it. However, the Company agrees
4 that the prudence of these costs should be reviewed at each rate proceeding. If the
5 costs are not deemed to be prudent, the Company will not be permitted to recover
6 them. However, if the Company is not permitted to capitalize these costs, it runs
7 the risk of not collecting them. The Company also believes deferring these costs
8 as a regulatory asset will reduce the volatility on earnings that may exist as
9 amounts are reclassified from expense to capital in conjunction with each base
10 rate case proceeding.

11

12 **Q. What recommendation does OCA Witness Morgan related to AFUDC on**
13 **Land Held for Future Use?**

14 A. Mr. Morgan requests that the Commission not allow the Company to accrue
15 AFUDC on land held for future use (OCA St. No. 1, p. 28).

16

17 **Q. Do you agree with OCA Witness Morgan's Recommendation?**

18 A. No, I do not. Per FERC Accounting Release No. 5, "Capitalization of Interest
19 During Construction" (AR-5 Revised).

20

21 The capitalization period for AFUDC begins when two conditions
22 are present: (1) capital expenditures for the project have been
23 incurred; and (2) activities that are necessary to get the
24 construction project ready for its intended use are in progress.
25 AFUDC capitalization shall continue as long as these two
26 conditions are present. The term "activities" is to be construed
27 broadly and includes all the actions required to prepare the
28 construction project for its intended use, including activities prior
29 to physical construction, such as the development of plans or the
30 process of obtaining permits from governmental authorities.

31

32 AFUDC on land and land rights is part of the cost of constructing a new
33 facility, and as such, these costs should be capitalized as part of the construction
34 cost of the facility to be recovered through depreciation rather than as part of the

1 cost of the land which is not depreciated. Accordingly, AFUDC accrued on the
2 cost of land and land rights is transferred to the related construction project as part
3 of the cost of the facility constructed. This transfer is made when the facility
4 being constructed is placed in-service. In some circumstances, the Company
5 needs to secure land in critical areas for future use which ultimately saves
6 customers money over the long-term. As the Company is able to justify the time
7 between the purchase of land and the construction as being reasonable based upon
8 the above discussion, AFUDC treatment on land is allowable under AR-5
9 (Revised).

10
11 **Q. What does I&E Witness Kubas recommend regarding plant additions that**
12 **the Company projects to be in service during the FTY and FPFTY?**

13 A. Mr. Kubas recommends that the Company provide the Commission's Bureaus of
14 Technical Utility Services and Investigation and Enforcement with an update to
15 DLC Exhibit No. 2, Book 6, Schedule C-2, pages 1-4 no later than April 1, 2022,
16 including an update to actual capital expenditures, plant additions and retirements
17 by month from January 1, 2021 through December 31, 2021 (DLC Exhibit No. 2,
18 Book 5, Schedule C-2, pages 1-4) and an additional update for actuals from
19 January 1, 2022 through December 31, 2022, no later than April 1, 2023 (I&E St.
20 No. 4, pp 7-8).

21
22 **Q. Do you agree with I&E Witness Kubas' recommendation?**

23 A. Mr. Kubas does not identify any authority that would obligate the Company to
24 provide the requested updates. Nevertheless, the Company agrees to provide the
25 Commission's Bureaus of Technical Utility Services and Investigation and
26 Enforcement with an update to DLC Exhibit No. 2, Schedule C-2, page 3, no later
27 than April 1, 2022, including actual plant additions and retirements by month
28 from January 1, 2021 through December 31, 2021 and an additional update for
29 actuals from January 1, 2022 through December 31, 2022, no later than April 1,
30 2023.

31

1 **Q. What assertion did I&E Witness Keller make in relation to the Company’s**
2 **advertising expense claim?**

3 A. Included in the Company’s direct claim in the FPFTY was a \$158,000 advertising
4 expense related to the Pittsburgh Home and Garden Show Sponsorship. Mr.
5 Keller asserts that the fee includes sponsorship expenses that are not necessary to
6 provide safe and reliable service to ratepayers. Mr. Keller’s proposes an
7 adjustment to reduce the Company’s membership claim by \$158,000 (I&E St. No.
8 2, p. 23).

9
10 **Q. Do you agree with the adjustment proposed by I&E Witness Keller?**

11 A. I disagree with Witness Keller’s averment that the Company’s sponsorship costs
12 should not be recovered from ratepayers. However, the Company will accept his
13 adjustment here. Please see the rebuttal testimony of Mr. Robert O’Brien for
14 rebuttal adjustments.

15
16 **Q. What assertion did I&E Witness Keller make in relation to the Company’s**
17 **eligible customer listing solicitations claim?**

18 A. Included in the Company’s claim was a deferral of \$339,000 to be normalized
19 over a three-year period (\$113,000 per year). Mr. Keller recommends that the
20 Company’s claimed three-year normalization of the eligible customer listing
21 solicitation be changed to use a 43-month normalization period in line with the
22 Company’s historic filing frequency. Mr. Keller proposes an adjustment to
23 reduce the Company’s claim by \$54,000 (\$18,000 per year) based on the revised
24 normalization period (I&E St. No 2, pp. 24-25).

25
26 **Q. Do you agree with the adjustment proposed by I&E Witness Keller?**

27 A. No. Please see rebuttal testimony of Mr. Robert O’Brien for further discussion as
28 to why we believe that the three-year normalization is appropriate.

29

30 **IV. COVID-19 Related Regulatory Asset**

31

1 Q. **What is the Company's claim for COVID-related uncollectible expenses?**

2 A. Through June 30, 2021, the Company maintains a regulatory asset totaling \$6.1
3 million on its books and records, which represents incremental uncollectible
4 expenses incurred above those embedded in rates in accordance with the
5 Pennsylvania Public Utility Commission's May 13, 2020 Secretarial Letter
6 directing the use of regulatory asset treatment for such incremental costs. The
7 Company is requesting a three-year recovery period or \$2.1 million per year. In
8 addition, the Company is also proposing to continue regulatory asset treatment to
9 be recovered in future rate proceedings.

10

11 Q. **What do I&E Witness Wilson, OCA Witness Morgan and NRDC Witness
12 Levin recommend regarding the Company's COVID-19 related uncollectible
13 regulatory asset?**

14 A. I&E Witness Wilson recommends a normalization period of 43 months vs. the
15 Company's proposed three years. OCA Witness Morgan recommends a
16 normalization period of five years and NRDC Witness Levin recommends a
17 normalization period such as 6 years (or over two expected rate case periods). In
18 addition, I&E Witness Wilson and OCA Witness Morgan recommend that the
19 Company discontinue recording a regulatory asset for COVID-19 related
20 incremental uncollectible costs after the conclusion of the rate case or the
21 effective date of new rates for this proceeding.

22 Q. **Do you agree with the Witness' recommendation for a longer normalization
23 period?**

24 A. No, I do not. Please see the rebuttal testimony of Robert O'Brien for additional
25 discussion regarding the Company's proposed three-year normalization.

26

27 Q. **Do you agree with I&E Witness Wilson and OCA Witness Morgan's
28 recommendation to discontinue recording a regulatory asset for COVID-19
29 related incremental uncollectible costs after the conclusion of the rate case or
30 the effective date of new rates for this proceeding?**

1 A. In part. With respect to COVID-19 related incremental uncollectible expense,
2 the premise of the parties' arguments to discontinue regulatory accounting
3 treatment is that the Company's new rates, including the uncollectible percentage
4 established in this case, should account for continued incremental uncollectible
5 expense. I do not believe that this is correct for several reasons. First, the
6 Company excluded the effects of COVID when it established its uncollectible
7 claim for the FPFTY by excluding 2020 from the historic calculation. Therefore,
8 the uncollectible expense amount in the FPFTY does not account for the future
9 effects of COVID on uncollectible expense. Second, as required under to
10 Commission's COVID-related Orders, the Company has entered into payment
11 arrangements with many customers that were delinquent due to COVID. It is too
12 early to determine how many of these payment arrangements will default and the
13 effect that this will have on uncollectible expense. It is also unknown whether the
14 PUC may issue another termination moratorium in the event of potential
15 subsequent COVID incidents. Fourth, after the effective date of new rates, the
16 continuing regulatory asset will be based upon the uncollectible expense
17 established in this case. For these reasons, I believe that it is appropriate to
18 continue tracking incremental uncollectible expense after the effective date of
19 new rates in this proceeding.

20 With respect to non-uncollectible incremental expenses related to COVID-
21 19: based on current conditions and the Commission's July 15, 2021 Order lifting
22 its March 26, 2020 Order effective September 30, 2021 (see Docket No. M-2020-
23 3019262), the Company agrees to discontinue recording a regulatory asset upon
24 the effective date of new rates set in this proceeding. However, the Company
25 reserves the right to seek regulatory asset treatment in the event of future
26 extraordinary, nonrecurring events outside the Company's control, which could
27 conceivably include re-imposition of government mandates associated with new
28 or resurgent public health emergencies.

29

1 **Q. Please respond to OCA’s argument that the Company does not need a higher**
2 **level of protection for incremental uncollectible expense because it filed for a**
3 **rate increase (OCA St. No. 1, p. 26).**

4 A. I disagree with this assertion. The Company is entitled to recover its reasonable
5 expenses, and the Commission has expressly authorized utilities to recover
6 incremental COVID related expenses, including incremental uncollectible
7 expenses associated with Commission-mandated termination moratoriums and
8 deferred payment arrangements.

9
10 **Q. What is the Company’s claim for other extraordinary, nonrecurring**
11 **incremental COVID-19 related expenses outside of incremental uncollectible**
12 **expenses?**

13 A. In the Company’s original claim, an estimated \$5.8 million was projected to be
14 related to the Company’s other extraordinary, nonrecurring incremental COVID-
15 19 related expenses net of savings outside of incremental uncollectible expenses.
16 This claim represented the time period of March 2020 through June 2021.

17
18 **Q. Does the Company recommend a change to the original claim of \$5.8 million**
19 **covering the period March 2020 through June 2021?**

20 A. Yes. The Company is proposing three updates to its original claim. First, upon
21 further review of the Company’s 2020 other extraordinary, nonrecurring
22 incremental COVID-19 related expenses outside of incremental uncollectible
23 expenses, it was noted that 2021 estimated outside services were included in the
24 2020 amounts. The Company proposes a \$0.5 million reduction in COVID-19
25 expenses associated with this double counted expense. Second, the Company
26 tried up its other extraordinary, nonrecurring incremental COVID-19 related
27 expenses outside of incremental uncollectible expenses for the period of January
28 1, 2021 through June 30, 2021. This resulted in an increase to the expenses of
29 approximately \$0.7 million. Lastly, the Company further scrutinized its claimed
30 COVID-19 savings amounts in 2020 and 2021. This resulted in an increase in
31 savings of approximately \$1.5 million related to additional employee expenses

1 associated with travel, training and parking as well as adjustments related to the
2 Company's utilities variances noted within the time period of March 2020
3 through June 2021. In total, the Company proposes to reduce its original claim by
4 \$1.3 million or \$0.4 million per year. Please see rebuttal adjustments maintained
5 within the rebuttal testimony of Robert O'Brien.

6
7 **Q. What does I&E Witness Wilson recommend regarding the Company's**
8 **COVID-19 related costs, net of savings (excluding the COVID-19**
9 **uncollectible expense deferral)?**

10 A. I&E Witness Wilson recommends that the claim should be disallowed, along with
11 the Company's proposal to continue to include incremental costs above what is
12 included in this proceeding as a regulatory asset to be recovered in a future rate
13 proceeding (I&E St. No. 1, p. 14).

14
15 **Q. What is I&E Witness Wilson's basis for disallowance?**

16 A. I&E Witness Wilson states that the Company did not seek nor receive special
17 permission to defer for accounting purposes any other incremental COVID-19
18 related costs, the Company has not specifically identified any amount(s) directly
19 attributable to additional call center staffing expenses in collecting aged
20 receivables, and the Commission has not provided the basis for recovery of
21 forgone late payments and reconnection fees (I&E St. No. 1, pp. 18-20).

22
23 **Q. Do you agree with I&E Witness Wilson's basis for disallowance?**

24 A. No, I do not. First, at the Pennsylvania Public Utility Commission Public
25 Meeting held on July 15, 2021, an Order regarding the Public Utility Service
26 Moratorium (M-2020-3019244) and COVID-19 Cost Tracking and Creation of a
27 Regulatory Asset (M-2020-3019775), the Commission confirmed "that utilities
28 shall continue tracking extraordinary, nonrecurring incremental COVID-19
29 related expenses and shall maintain detailed accounting records of such expenses.
30 Additionally, the Commission hereby confirms that electric, natural gas, water,
31 wastewater, steam, and all rate base/rate of return telecommunications utilities are

1 authorized to create a regulatory asset for any incremental expenses incurred
2 above those embedded in rates resulting from the directives contained in this
3 Order. To be eligible for inclusion in a utility's COVID-19 designated regulatory
4 asset, the utility must maintain detailed records of the incremental extraordinary,
5 nonrecurring expenses incurred as a result of compliance with the Commission's
6 March 13 Emergency Order, the October 13 Order, the March 18, 2021, Order
7 and this Order." The above order did not require the Company to seek special
8 permission for the deferral of its costs. Second, the Company maintains detailed
9 records via separate work orders which tracked all incremental costs incurred as
10 well as records of savings incurred by the Company. Finally, the Company
11 believes that foregone late payment fees and reconnection fees represent the
12 reimbursement of costs associated with collection and reconnect activities.
13

14 **Q. What did I&E Witness Wilson recommend regarding the deferral of other
15 incremental COVID-19 related costs, net of savings, via a regulatory asset?**

16 A. Witness Wilson believes that the Company should treat any allowed regulatory
17 asset as an amortizable vs. a normalized amount. In addition, Witness Wilson
18 recommends that the frequency of amortization should be 43 months as cited in
19 I&E Witness Keller in his direct testimony (I&E St. No 1, p. 21).
20

21 **Q. Do you agree with I&E Witness Wilson's recommendation regarding the
22 treatment of the proposed regulatory asset?**

23 A. Yes, I agree that the regulatory asset should be amortized.
24

25 **Q. Do you agree with I&E Witness Wilson's recommendation for a 43-month
26 amortization period?**

27 A. No, I do not. Please see further discussion maintained in the rebuttal testimony of
28 Robert O'Brien.
29

1 **Q. Ms. Wilson also argues that there should be a state wide proceeding to**
2 **address incremental COVID costs other than uncollectible expense. Do you**
3 **agree?**

4 A. No. I believe that the Commission has given statewide guidance in its recent
5 Order that I discussed above.

6
7 **Q. Ms. Wilson further states that the Company did not provide detail of**
8 **expenses incurred in complying with the Commission's Orders, such as**
9 **additional call center staffing in collecting uncollectible expense (I&E St. No.**
10 **1, p. 18). Do you agree with this statement?**

11 A. No. I think that Ms. Wilson is improperly narrowing the scope of the
12 Commission's directives with respect to other COVID related incremental
13 expenses.

14
15 **Q. What is OCA Witness Morgan's recommendation related to the Company's**
16 **claim for its extraordinary, nonrecurring incremental COVID-19 related**
17 **expenses, net of savings and outside of incremental uncollectible expenses?**

18 A. Witness Morgan's recommendation for the Company's claim for its net
19 incremental COVID-19 costs is to first reduce the Company's claim by
20 \$2,480,000 for additional savings in medical claims, employee related expenses
21 and utilities, and then remove the claim in its entirety based on alleged
22 immateriality and the assertion that the Commission did not guarantee recovery of
23 any of the costs that may have been deferred.

24
25 **Q. Do you agree with OCA Witness Morgan's recommendation for reducing the**
26 **Company's claim by \$2,480,000?**

27 A. Yes, in part. The Company has made adjustments of approximately \$1.4 million
28 which are the result of further review of additional savings incurred during the
29 pandemic. Specifically, the Company included additional savings amounts
30 related to employee expenses (approximately \$1.1 million) and utilities expense
31 (approximately \$0.5 million). It should be noted that these adjustments reflect

1 amounts within the timeframe of the pandemic and therefore do not represent the
2 full variances shown within the calculations provided by Mr. Morgan (OCA St.
3 No. 1, p. 27). Please see the Company's rebuttal adjustments described above
4 which account for a reduction of approximately \$1.4 million to its original claim.
5 Rebuttal adjustments are discussed further within the rebuttal testimony of Robert
6 O'Brien.

7
8 **Q. Do you agree with OCA Witness Morgan's recommendation for removing**
9 **the remainder of the claim based on immateriality and no guarantee by the**
10 **Commission to recover these costs?**

11 A. No, I do not. Based upon the Commission's stance on regulatory asset for these
12 costs and our records regarding the net costs, the Company should be permitted to
13 recover of the full amount of the net costs. In addition, there should be no
14 materiality assessed to prudent and reasonable extraordinary, nonrecurring
15 incremental COVID-19 related non uncollectible expenses, net of savings.

16
17 **Q. What is NRDC Witness Levin's recommendation as it relates to the**
18 **Company's claim for extraordinary, nonrecurring incremental COVID-19**
19 **related non-uncollectible expenses, net of savings?**

20 A. Witness Levin recommends that the Commission not approve the Company's
21 request for cost recovery without further review of actual versus expected 2020
22 expenses (NRDC St. 1, p. 4, lines 2-4). Witness Levin also recommends a longer
23 amortization period than the Company's proposed three years (NRDC St. 1, p. 4,
24 lines 11-14).

25
26 **Q. Do you agree with NRDC Witness Levin's recommendation regarding the**
27 **disallowance of cost recovery without further review of Company**
28 **documentation?**

29 A. I do not agree with this recommendation. As discussed above, the Company
30 maintains detailed records regarding the make-up of its claim for prudent and
31 reasonable extraordinary, nonrecurring incremental COVID-19 related expenses,

1 net of savings and outside of incremental uncollectible expenses. This rate
2 proceeding is appropriate venue for the Commission and the parties to conduct the
3 type of review Ms. Levin suggests – a fact confirmed by the robust discovery and
4 testimony that NRDC, as well as other parties, have been engaged in on this topic.
5 It would be unreasonable to further postpone the Company’s recovery of these
6 costs pending the vague “further review” Ms. Levin suggests, nor would such
7 proceeding be an efficient use of the parties (or the Commission’s) resources.
8

9 **Q. Ms. Levin questions the Company’s quantification of extraordinary,**
10 **nonrecurring incremental COVID-19 related savings (NRDC St. 1, pp. 18-**
11 **19). Please respond.**

12 A. Ms. Levin suggests that a portion of the Company’s estimated \$399,000 reduction
13 in utility expenses should be deemed attributable to COVID-19 and deducted
14 from the Company’s claim (NRDC St. 1, p. 18, line 12 – p. 19, line 4). She also
15 suggests that the Company may have realized additional COVID-19 related
16 savings as well that should be reflected in the Company’s claim, though she
17 declines to identify any specific line items or quantify the Company’s alleged
18 associated savings (NRDC St. 1, p. 19, lines 5-15).

19 In addition, the Company did revise its original claim as discussed above
20 to account for errors, additional savings, including utilities and employee
21 expenses, and 2021 actual costs incurred. The Company believes that this revised
22 claim is for prudent and reasonable incremental costs.
23

24 **Q. Do you agree with NRDC Witness Levin’s recommendation regarding the**
25 **imposition of a longer amortization period?**

26 A. No. Initially, I note that while Ms. Levin states that a six-year amortization period
27 “could be warranted,” (NRDC St. 1, p. 21, lines 12-13) (emphasis added), she
28 does not actually make a specific recommendation. She instead punts, stating in
29 discovery that “A period of six years . . . was mentioned as one possible length of
30 time for the Commission to consider as an alternative,” (Exhibit JAB-1-R (DLC-
31 NRDC I-5)). In any event, I do not agree with increasing the amortization beyond

1 three years. Please see rebuttal testimony of Robert O' Brien regarding the use of
2 the three-year period.

3
4 **V. Capitalized Pension Adjustment**

5
6 **Q. Describe the Company's historical and current claim as it relates to pension
7 treatment.**

8 A. The Company filed its first rate case in approximately 20 years in 2006. At this
9 time, the Company continued to budget its pension expense using the actuarially
10 determined net periodic pension cost. As part of the 2006 proceeding (R-
11 00061346) the Company requested to recover annual contributions that it planned
12 to make to the pension plans vs. the net periodic pension cost. The accounting
13 treatment proposed at this time requested that the Commission authorize the
14 Company to record annually the difference between the contribution to the
15 pension trust and the annual net periodic pension cost accrual as either a
16 regulatory asset or liability as it was noted that over extended periods of time, the
17 contributions must be essentially the same as the sum of the actuarially
18 determined net periodic pension cost. The Joint Petition for Settlement of All
19 Issues dated in September of 2006 (found at Exhibit JAB-2-R) reflected a level of
20 pension expense commensurate with the Company's expected Pension
21 contributions of \$20 million per year and committed the Company to fund \$20.0
22 million annually to its pension plans during the period rates set in that proceeding
23 remain effective. Should the Company's ERISA minimum contribution exceed
24 \$20.0 million, the Company was required to contribute the ERISA minimum
25 contribution requirement. As noted at paragraph 17 of the Company's 2006
26 settlement agreement:

27 ...rates reflects a level of pension expense based upon expected
28 Pension contributions of \$20 million per year. Duquesne Light
29 commits to fund \$20 million annually to its pension plans during the
30 period rates set in this proceeding remain effective, provided that
31 such funding does not exceed the amount that is deductible under
32 the Internal Revenue Code, in which case, Duquesne Light will fund
33 the amount that is deductible...

1
2 The capitalization of the pension contributions is inherent in the settlement
3 because recovery was limited to the expense component of the contribution and
4 the settlement distinguishes pension expense from pension contributions. The
5 capitalized portion of pension contributions is described further in the 2010 rate
6 case settlement in order to provide more clarity and to perform the adjustment as
7 of January 1, 2007. (See excerpt below).

8 In the Company's 2010 rate case (R-2010-2179522), the Company,
9 consistent with the 2006 rate case requested recovery of the annual contributions
10 that it planned to make to the pension plans. The expense claim for pensions in
11 this proceeding was based on projected pension plan contributions required under
12 the Pension Protection Act of 2006. It was noted in this proceeding that the
13 criteria used to determine these contributions was different from the criteria
14 required to be used to determine the net periodic pension costs under ASC 715.
15 The accounting treatment proposed at this time was consistent with the 2006
16 proceeding where the difference between the contribution and the net periodic
17 pension cost would be recorded as a regulatory asset or liability, with the amount
18 being reversed over time as pension contributions ultimately reflect the net
19 periodic pension cost. The Commission approved the Joint Petition for
20 Settlement of All Issues in December 2010 (provided as Exhibit JAB-3-R). As
21 part of this settlement, the Company agreed to deposit \$55.0 million of pension
22 contributions to its pension trust per year. The Settlement provided for recovery
23 of the expense component of \$27.5 million (50% of the average cash
24 contributions) and allowed the Company to include the other 50% of actual
25 pension contributions from January 1, 2007 forward in rate base for ratemaking
26 purposes. The Company also agreed to reporting requirements annually that
27 would attest to the actual contributions to the pension trust each calendar year. As
28 noted at paragraph 37 of the settlement agreement:

29 Duquesne Light will deposit into its pension trusts an amount equal
30 to \$55,000,000 per year... The Settlement provides for recovery of
31 the expense component of \$27,500,000 (50% of the average cash
32 contribution) of projected future pension contributions.
33 Additionally, Duquesne Light will be permitted to include the other

1 50% of actual pension contributions from January 1, 2007, forward,
2 net of related accumulated deferred income taxes, in rate base for
3 rate making purposes. The rate base adjustment for pensions shall
4 be the amount necessary to adjust the SFAS 87 capitalized pension
5 amounts to equal accumulated capitalized pension contributions, net
6 of applicable deferred income taxes from January 1, 2007 forward.
7 The depreciation expense for book and ratemaking purposes will be
8 based on the SFAS 87 capitalized amounts. The adjustment
9 amounts will be used for reporting rate base in reports to the
10 Commission.
11

12 In its 2013 rate case (R-2013-2372129) and its 2018 rate case (R-2018-3000124),
13 (see Exhibits JAB-4-R and JAB-5-R, respectively) the Company requested and
14 was permitted to use the same recovery mechanisms as described within the 2010
15 settlement agreement whereby the Company was required to deposit \$37.2
16 million into its pension trust per year for the 2013 proceeding and \$10.0 million
17 into its pension trust per year for the 2018 rate case. \$18.6 million and \$5.0
18 million (50% of contribution) represented the allowable expense recovery portion
19 in the 2013 and 2018 settlement agreements, respectively. These settlement
20 agreements also specifically continued to allow the same rate base treatment
21 noted in the prior 2010 settlement agreement and the same reporting
22 requirements.

23 Consistent with our 2006, 2010, 2013 and 2018 distribution rate cases, the
24 Company is requesting recovery in this case of the expense component of the
25 annual contributions that we plan to make to the pension plan. These
26 contributions totaling \$10.0 million per year reflect voluntary pension
27 contributions in order to offset service costs as to not degrade the pension plan's
28 funded status and to continue to foster the Company's de-risking strategies. The
29 Company is also requesting consistent, previously approved rate base treatment of
30 the non-expensed portion of the contribution reporting requirements.
31

32 **Q. Did the Company meet all of the requirements as laid out in the Settlement**
33 **agreements discussed above?**

1 A. Yes. The Company met all requirements as stipulated within the respective
2 settlement agreements. The most critical requirement was to make the projected
3 contributions to the pension trust.
4

5 **Q. What were the Company's pension contributions to its pension trust from
6 December 31, 2006 through June 30, 2021?**

7 A. The Company contributed \$488.3 million to its pension trust during this time
8 period.
9

10 **Q. Why does the Company utilize contributions for its basis for ratemaking
11 claims?**

12 A. The Company utilizes pension contributions for its basis in ratemaking as
13 contributions are determined to be less volatile than using the net periodic pension
14 cost accrual. It was the Company's understanding that the Commission favored
15 using contributions for ratemaking purposes. As stated previously, the
16 Company's annual net periodic pension cost accrual will likely differ from the
17 pension contributions on a year to year basis and use of net periodic pension cost
18 accruals could lead to the Company over or under recovering the costs of the
19 pension plan.
20

21 **Q. What are the primary drivers of contributions and the volatility associated
22 with those amounts?**

23 A. The primary drivers of cash contributions are legal requirements, plan design,
24 interest rates and asset returns.

- 25 1. Legal Requirements - The Company will make all legally required
26 contributions to the plan in accordance with ERISA and PPA.
- 27 2. Plan Design- The Company has closed the pension plan to new salaried
28 employees in an effort to slow the liability growth of the plan.
- 29 3. The Level of Interest Rates - specifically, the interest rates used under PPA to
30 discount future expected benefit payments to determine the present value of those
31 payments. These rates are reset each year as of the measurement date and can

1 have a significant impact on the level of pension obligations and pension expense.
2 Generally, if interest rates decrease by 1%, it can increase obligations by
3 approximately 10%.

4 4. Pension Trust Asset Returns - as market returns rise and fall, so do the assets
5 held in trust to meet pension obligations. Generally, if market values of pension
6 trust assets fall, the plan will experience an increase in required contributions.

7

8 **Q. What was the Company's net periodic pension cost for the years ended**
9 **December 31, 2006 through December 31, 2020?**

10 A. The Company's actuarially determined net periodic pension cost for the years
11 ended December 31, 2006 through December 31, 2020 are shown in the table as
12 follows:

13

Year Ended December 31,	Net Periodic Pension Cost/(Gain) (ASC 715)
2006	\$7.4 million
2007	\$10.1 million
2008	(\$1.6 million)
2009	\$1.2 million
2010	\$18.2 million
2011	\$32.1 million
2012	\$37.2 million
2013	\$35.4 million
2014	\$21.6 million
2015	\$24.0 million
2016	\$16.9 million
2017	\$20.9 million
2018	\$21.3 million
2019	\$15.4 million
2020	\$18.0 million

14

1 It should be noted that the Company's projected net periodic pension costs above
 2 are representative of the cash contribution amounts that the Company made. If
 3 the Company had not made cash contributions, the projected net periodic pension
 4 cost would have been increased in each year.

5

6 **Q. What was the funded status of the Company's pension plan for the time**
 7 **period December 31, 2006 through December 31, 2021?**

8 A. The Company's funded status of the Company's pension plan for the years ended
 9 December 31, 2006 through December 31, 2020 is shown in the table below. As
 10 noted below, the funded status of the plan significantly increased between 2010
 11 and 2021. This is a direct result of the continued contributions and earnings on
 12 the contributions including the amounts reflected in the Company's capitalized
 13 pension adjustment. The Company's expected funded status as of December 31,
 14 2021 is \$72.0 million of a deficit.

Year Ended:	(Underfunded)/Overfunded Status
2006	\$6.5 million
2007	\$19.1 million
2008	(\$218.0 million)
2009	(\$266.0) million
2010	(\$260.6) million
2011	(\$345.2) million
2012	(\$366.6) million
2013	(\$177.9) million
2014	(\$261.8) million
2015	(\$246.6) million
2016	(\$238.6) million
2017	(\$117.9) million
2018	(\$100.0) million
2019	(\$91.0) million
2020	(\$69.5) million

15

1 **Q. What is the Company’s capitalization adjustment claim to rate base in the**
2 **current proceeding and for each of the prior proceedings back to January 1,**
3 **2007?**

4 A. The Company’s current claim and historical claims are as follows:
5

Rate case proceeding:	Capitalized Pension Adjustment included in claim
2010 rate case R-2010-2179522	\$38.0 million
2013 rate case R-2013-2372129	\$59.4 million
2018 rate case R-2018-3000124	\$81.4 million
2021 rate case R-2021-3024750	\$74.4 million

6
7 Once the Company’s pension is fully funded, the Company will not be
8 required to make contributions to its plan and the cumulative rate base adjustment
9 reflecting the difference between the ASC 715 expense and pension contributions
10 will continue to decrease until they converge at the end of the pension.
11

12 **Q. How is the Company’s pension, both expense and capital, recorded in the**
13 **Company’s books and records?**

14 A. The Company’s books and records capitalize approximately 50% of the
15 Company’s pension cost as computed under ASC 715. The 50% capitalization
16 rate approximates the Company’s historic annual percentage of capitalized labor
17 costs. As provided in the Company’s last 4 rate case proceedings, the Company
18 records 50% of cash contributions as expense. Any differences between the cash
19 contribution and the pension cost as computed under ASC 715 is recorded as a
20 regulatory asset or liability.
21

22 **Q. How is the Company’s capitalized pension recorded for rate making**
23 **purposes?**

24 A. In accordance with the Company’s past settlement agreements discussed above,
25 for ratemaking purposes, the Company makes a pro forma adjustment to rate base

1 for the portion of 50% of the Company's cash contributions to pensions that has
2 not been capitalized under ASC 715 pension cost that is recorded in the
3 Company's books and records. The use of cash contributions for ratemaking
4 purposes to fund both pension expense and pension cost capitalized amounts
5 contributed to the pension trust is in accordance with the settlement agreements of
6 the Company's 2006, 2010, 2013 and 2018 rate cases.

7

8 **Q. What is OCA Witness Morgan's interpretation of the Company's accounting**
9 **for the expense and capital portions of the pension?**

10 A. As noted on page 12 of Mr. Morgan's direct testimony (OCA St. No. 1), he states
11 that once ASC 715, "costs are determined, the costs are broken down into the
12 expense and capital components and such amounts are actually recorded in the
13 Company's books and records for financial reporting purposes."

14

15 **Q. Do you agree with OCA Witness Morgan's interpretation?**

16 A. No, I do not. The Company's accounting treatment is discussed further above.

17

18 **Q. Why does the Company believe that the capitalized pension adjustment is an**
19 **appropriate adjustment to rate base in its claim?**

20 A. The Company moved to pension cash contributions in its 2006 settled rate case.
21 Therefore, consistent and reasonable ratemaking requires that cash contributions
22 be used for both expense and amounts capitalized and included in rate base. The
23 cash contributions in the pension trust that are reflected in the pension
24 capitalization adjustment are the amounts that were deposited by the Company in
25 the pension trust in excess of the ASC 715 capitalized amounts and continue to
26 benefit customers. If these amounts had not been put in the trust, the Company's
27 underfunded status would be higher and greater future contributions would be
28 required. In addition, the Company believes that it should be able to earn a
29 reasonable rate of return on all capital expenditures incurred through the end of
30 the fully projected future test year as it does for all plant items, including amounts
31 attributable to labor benefits charged to capital projects. Not including capitalized

1 pension costs in rate base would be inconsistent with all other capital charges, as
2 well as inconsistent with the prior approved rate treatment of such costs. As there
3 is volatility in both the pension cash contributions and the ASC 715 pension costs,
4 the Company believes that maintaining consistency with regard to pension
5 expense and capitalized pension costs for ratemaking purposes is appropriate.
6 The Company believes that capitalization of the excess pension contributions
7 provides fair treatment for the Company and its shareholders. In this regard, the
8 Company made \$30.0 million of contributions to the pension trust through 2021
9 pursuant to its commitment in the last case. Only \$15.0 million of the expense
10 component has been collected in rates with the remainder being capitalized for
11 ratemaking purposes. The Company has not been able to earn a return on the
12 \$15.0 million that is being capitalized for ratemaking purposes since the last rate
13 case. The Company will be denied the ability to earn a fair rate of return if this
14 amount is not included in rate base in this proceeding. The Company already
15 experiences regulatory lag in recovering a return on its investment in capitalized
16 pension costs. Given the significant variance between pension cash contributions
17 made by the Company and the Company's capitalized net periodic service cost,
18 directing the Company to use an accounting pension cost amount for capitalized
19 pension costs will result in an unreasonable amount of regulatory lag on its cash
20 investment because this amount likely will not catch up to the capitalized amount
21 on a contribution basis for years into the future. In addition, obtaining financing
22 for future pension contributions, or any other financing need, is always more
23 difficult if the application for the funds does not receive an appropriate regulatory
24 return.

25
26 **Q. What is the basis for your statement that the capitalized pension adjustment**
27 **is an investment by the Company?**

28 A. The settlements required contributions to the pension trust in excess of ASC 715
29 capitalized amounts. If the settlements had not done so the Company could have
30 contributed less to the pension trust and invested that amount, which is
31 significant, in additional plant replacements that would have provided and would

1 continue to provide a return to the Company. While the Company is not indicating
2 that would be the preferred option, it illustrates that the investment of these funds
3 in the pension trusts represents an investment of the Company's capital which
4 deserves a return.
5

6 **Q. What is OCA Witness Morgan's recommendation related to the Company's**
7 **capitalized pension claim?**

8 A. Mr. Morgan recommends an adjustment to remove the Company's Capitalized
9 Pension Adjustment from the Company's rate base claim (OCA St. No. 1, pp. 16-
10 17).
11

12 **Q. Do you agree with OCA Witness Morgan's recommendation?**

13 A. No, I do not. Mr. Morgan's recommendation should be rejected.
14

15 **Q. What is OCA Witness Morgan's basis for the disallowance of the Company's**
16 **capitalized pension adjustment?**

17 A. Mr. Morgan asserts two main items that result in his proposed disallowance of the
18 Company's capitalized pension adjustment. First, Mr. Morgan notes that
19 capitalized pension contributions should not be plant investments, but instead
20 considered a deferred debit or a regulatory asset. Second, Mr. Morgan cites the
21 most recent PECO Gas rate case whereby the Commission denied inclusion of the
22 Pension Asset in rate base (OCA St. No. 1, pp 15-16).
23

24 **Q. Do you agree with OCA Witness Morgan's arguments for disallowance?**

25 A. No, I do not. As it relates to Mr. Morgan's assertion that the capitalized pension
26 adjustment should not be a rate base item, the Company's settlement agreements
27 associated with 2006, 2010, 2013 and 2018 allow the Company to utilize this
28 treatment. As an example, if the capitalized component of pension contributions
29 exceeds the capitalized portion determined under ASC 715, and the Company is
30 restricted to including only the capitalized net periodic pension cost in rate base as
31 Mr. Morgan proposes, the Company will have lost and will continue to lose a

1 return on the greater capitalized pension contribution amount for all future years
2 until the net periodic pension costs catch up to the cash contributions. Secondly,
3 regarding the most recent PECO Gas rate case, this was the first time that PECO
4 Gas was proposing the ratemaking adjustment similar to the Company. Based on
5 discovery response DLC-OCA-I-4 maintained at Exhibit JAB-1-R, Mr. Morgan
6 notes that PECO did not have a series of prior settlements that required specific
7 contributions to the pension trust and that provided for inclusion of the capital
8 portion of contributions in excess of ASC 715 amounts to be included in rate
9 base. These were an exchange of commitments between the settling parties to
10 provide a rational basis to fund the pension trust and provide reasonable recovery
11 of the costs. In this regard, the Company continued to make voluntary
12 contributions to the trust as required between rate cases based on the express
13 commitment that the pension capitalization adjustment would be included in rate
14 base as agreed to by the parties and the Company in previous settlements (shown
15 above and within the exhibits). In addition, the Company's claim for
16 depreciation, unlike PECO's, does not include adjustments due to this ratemaking
17 mechanism. Mr. Morgan now proposes to change that commitment retroactively
18 by eliminating the adjustment accumulated over the 16 year period. Further, in
19 order to continue to provide consistent and reasonable ratemaking, the Company
20 should be permitted to continue follow the prior settlement agreements in its
21 2006, 2010, 2013 and 2018 rate cases in this case. These prior settlements, which
22 explicitly provide for inclusion of the capitalized pension adjustment in future
23 cases were reasonable, provided benefits to customers and employees and should
24 be reflected as I&E has done in the direct testimony of Ms. Wilson in this
25 proceeding (I&E St. No, 1, pp. 4-7).

26
27 **Q. Do you agree with OCA Witness Morgan's claim that the capitalized pension**
28 **adjustment should be recorded as a regulatory asset or a deferred debit?**

29 A. No, I do not. As stated above, the Company records benefits attributable to labor
30 within their capital accounts. Employees' time and hence their labor costs are
31 budgeted to be charged to either expense or capital depending on the work that

1 they performed. The cost of employee benefits, including pension costs, is
2 allocated to expense or capital in the same proportion as is the related labor costs
3 and therefore these costs should not be considered non-rate base assets.
4

5 **Q. Mr. Morgan also claims that including the capitalized pension adjustment**
6 **violates the policy that expenses should not be included in rate base. Please**
7 **respond.**

8 A. Mr. Morgan's claim is erroneous. None of the amounts that are included in the
9 capitalized pension adjustment have been recovered from customers as expenses.
10 Instead, as I have explained previously, these are Company provided funds that
11 have not been charged to customers and have been invested in the pension trusts
12 for the benefit of customers and employees but are not reflected in plant due to
13 the differences between ASC 715 based accruals and cash contributions. The
14 Company has managed its pension contributions prudently and avoided any over
15 recovery from customers due to the use of volatile ASC 715 amounts for
16 ratemaking purposes. The capitalized pension adjustment provides fair treatment
17 to the Company and should be continued.
18

19 VI. Conclusion

20 **Q. Does this complete your prepared rebuttal testimony at this time?**

21 A. Yes, it does.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 5-R**

**REBUTTAL TESTIMONY OF
KRYSLIA KUBIAK**

Subjects: New Business Stimulus Rider and Crisis Recovery Program

Dated: July 26, 2021

1 **I. INTRODUCTION**

2 **Q. Please state your name, title, and business address.**

3 A. My name is Krysia Kubiak. I am the Director of External Affairs for Duquesne Light
4 Company (“Duquesne Light” or the “Company”). My business address is 411 Seventh
5 Avenue, Pittsburgh, PA 15219.
6

7 **Q. Have you previously submitted testimony in this proceeding on behalf of Duquesne
8 Light?**

9 A. Yes. On April 16, 2021, I submitted direct testimony (“Duquesne Light Statement No. 5”),
10 which proposed the New Business Stimulus Rider (“NBSR”) and the Crisis Recovery
11 Program (“CRP”).
12

13 **Q. What is the purpose of your rebuttal testimony?**

14 A. The purpose of my rebuttal testimony is to respond to and evaluate the testimonies
15 submitted by non-Company parties in this proceeding that address the NBSR and/or CRP.
16 Parties other than Duquesne Light who submitted direct testimony related to the NBSR and
17 CRP include: the Pennsylvania Public Utility Commission’s (“PUC or the “Commission”)
18 Bureau of Investigation & Enforcement (“I&E”), the Office of Consumer Advocate
19 (“OCA”), and the Office of Small Business Advocate (“OSBA”).
20

21 **Q. How is your rebuttal testimony organized?**

22 A. Section I is this introductory section. Section II responds to I&E witness Ms. Christine
23 Wilson’s direct testimony (labeled “I&E Statement No. 1”), which recommended

1 disallowance of the NBSR and the CRP entirely. Section III responds to certain aspects of
2 OCA witness Mr. Noah D. Eastman’s direct testimony (labeled “OCA Statement No. 5”),
3 which discusses the current economic climate in the Commonwealth of Pennsylvania based
4 on employment data and the State Coincident Index. Section IV responds to OSBA Robert
5 D. Knecht’s direct testimony (labeled “OSBA Statement No. 1”), which broadly evaluates
6 the NBSR and CRP.

7
8 **Q. Do you have any changes, corrections, or clarifications to make to your direct**
9 **testimony?**

10 A. Yes, I do. My direct testimony inadvertently states that the Neighborhood Assistance
11 Program (“NAP”) is defined by the United States Department of Housing and Urban
12 Development. Instead, my direct testimony should reflect that NAP is a state-wide
13 government assistance program administered by the Commonwealth of Pennsylvania’s
14 Department of Community and Economic Development. More information about NAP
15 can be found online at dced.pa.gov. Duquesne Light will include the updated definition in
16 a subsequent compliance tariff filing.

17
18 **Q. Are you sponsoring any exhibits with your rebuttal testimony?**

19 A. No.

20
21 **II. RESPONSES TO I&E WITNESS**
22 **CHRISTINE WILSON’S DIRECT TESTIMONY**

1 **Q. Is Ms. Wilson’s characterization of the NBSR’s terms and enrollment eligibility**
2 **accurate?**

3 A. Ms. Wilson correctly indicates that the Company’s NBSR involves providing a temporary,
4 30 percent discount on the variable base distribution portion (distribution kilowatt hour and
5 demand) of the enrolled customers’ bills. By way of background, the discount associated
6 with the NBSR will end 2 years from the date on which the enrolled customer commences
7 service or until December 31, 2024, whichever occurs earlier. The eligibility criteria for
8 the NBSR are as follows: (1) only available to new customers who apply electric service
9 after June 1, 2021, and (2) are (or will be) billed in accordance with the General Service
10 Small (“GS”), General Service Medium Heating (“GMH”), General Service Medium < 25
11 kW or General Service Medium ≥ 25kW (collectively, “GM”) rate schedules, and (3)
12 seeking to establish electric service in a vacant storefront after June 1, 2021, and (4) the
13 storefront must be within a Local Neighborhood Commercial (“LNC”) District, as defined
14 by City of Pittsburgh Code of Ordinances, or Qualified Low-Income Census Tract
15 (“QCT”) as defined by the United States Department of Housing and Urban Development,
16 or Neighborhood Assistance Program (“NAP”) district, as defined by the Commonwealth
17 of Pennsylvania’s Department of Community and Economic Development. The terms and
18 conditions of the NBSR are more fully set forth in the Company’s proposed Rider No. 25.

19
20 **Q. Please summarize Ms. Wilson’s position and recommendation regarding the NBSR.**

21 A. Ms. Wilson indicates that she disagrees with the NBSR proposal and recommends
22 disallowance of the program in its entirety. She further explains that shareholder-funded
23 charitable contributions may still be made to the local community.

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Q. Do you support Ms. Wilson’s recommendation for the Commission to disallow the NBSR?

A. No.

Q. Please explain why you disagree with Ms. Wilson’s recommendation.

A. Ms. Wilson places an unreasonable amount of emphasis on the increased vaccination rates and the rescission of many of the COVID-19 governmental orders that limited businesses’ occupancies or required temporary shutdowns. To elaborate, while vaccination rates are slowly increasing, major factors continue to contribute significant headwinds against the eventuality that vaccination will usher in an imminent return to previous levels of in-person consumer behavior. Vaccine hesitancy, COVID-19 variants, labor market shortages and resulting pay rate pressure, uncertainty around possible future governmental restrictions, and uncertainty around consumer behavior related to the exponential growth of online shopping are continuing issues which are both exacerbated by the pandemic and contribute significant risk to any business with in-person transactions in their business model.

In a time of unprecedented uncertainty, the Company has been mindful in designing the NBSR to plan conservatively for the likelihood of a slow or uneven economic recovery, rather than prognosticate with any certainty around the vagaries of consumer confidence in the neighborhood retail marketplace. The suggestion that vaccination will have a linear correlation to a return to business activity in neighborhood business districts is a hopeful suggestion, but not one that is borne out by any supporting research.

1 Notably, Ms. Wilson’s testimony fails to recognize that a portion of the
2 Commission’s mission, located on the Commission’s website at
3 <https://www.puc.pa.gov/about-the-puc/>, includes furthering economic development. The
4 purpose of the NBSR is to stimulate economic growth in areas that need it the most, which
5 is aligned with the PUC’s mission statement.
6

7 **Q. Please respond to Ms. Wilson’s comparison of the NBSR to charitable contributions.**

8 A. Ms. Wilson’s suggestion that the Company may make charitable contributions from
9 shareholder funds does not acknowledge the fact that substantial charitable dollars have
10 already been and continue to be directed toward customer and community assistance
11 through partnerships with the Pittsburgh Foundation Emergency Action Fund and the
12 Dollar Energy Fund, among others. The Company currently makes annual charitable giving
13 a high priority, with approximately \$2 million per year donated to the community.
14 Secondly, the suggestion that charitable funds should be directed toward private, for-profit
15 organizations, would both complicate the well-established non-profit mission for charitable
16 giving and is a highly unusual suggestion which is misaligned to the reality that many
17 community-based non-profit organizations themselves have undergone severe economic
18 consequences from the pandemic and are also in need of charitable support. Unlike the
19 NBSR proposal, which would establish qualification criteria for uniform evaluation and
20 allow an eligible business to have some continuing benefit and predictability around their
21 expense burden, the Company’s charitable programs typically award funds for a one-time
22 project or proposal that is evaluated on the basis of its merits for having a positive impact
23 on the community. For instance, in the recently completed first round of the Company’s

1 Community Impact Grant charitable program, 135 applications were received totaling
2 \$1,197,330. in requested funds. It is unclear if the suggestion to use charitable funds is
3 informed by this context, since it implies that the Company would have to choose “winner
4 and loser” businesses to receive one-off charitable support. This is not the case with the
5 Company’s proposed NBSR program and is not in keeping with how the Company
6 administers its charitable giving.

7 In summary, it is appropriate and reasonable to recover the costs of the NBSR from
8 the GS, GM, and GMH rate classes because it delivers direct value to the Company’s
9 business customers over the 2-year enrollment period, whereas charitable contributions
10 provide one-time value to a subset of organizations (non-profits).

11
12 **Q. How, if at all, does the NBSR generally differ from the list of non-Company assistance**
13 **programs listed in Ms. Wilson’s testimony?**

14 A. Ms. Wilson’s testimony regarding the availability of aid programs helpfully underscores
15 the severity of the need for these programs in one respect by the sheer proliferation of these
16 previously non-existent programs. However, it is a false equivalency to suggest that by
17 virtue of their existence these programs meet the needs of businesses impacted by the
18 pandemic. The Company recognizes that this pandemic has created widespread and
19 disproportionate economic impacts and its proposal aims to be one of many options for
20 assistance upon which businesses can rely. The NBSR is meant to offer a reasonable level
21 of assistance but in no way is meant to supplant other much needed sources of assistance.
22 Furthermore, Ms. Wilson acknowledges that the list of programs is not validated for

1 eligibility nor availability and a search for information on these programs¹ does indeed
2 indicate that certain programs have or will expire, undermining the assertion that other
3 programs are or will be available to support businesses at the same time that the Company's
4 NBSR would be available. Finally, many of these programs are either directed toward
5 businesses that were impacted during the pandemic or were in existence before the
6 pandemic created disproportionate and emergent need for assistance. NBSR is being
7 proposed to assist new businesses as they fill vacancies in business districts which, if left
8 unfilled, could threaten neighboring businesses. Vacancies in neighborhood business
9 districts can have a powerful effect on the perception and economic health of not just that
10 commercial district, but on the neighborhood overall.² A June 2021 report from the
11 National Bureau of Economic Research³ inspired hopeful, if misleading, headlines⁴ touting
12 the record number of new business applications. A closer read provides a clearer picture
13 that *Nonstore Retail* category businesses accounted for nearly 33% of these applications
14 and that "...In the pandemic, the surge in new business applications has been especially
15 large for likely *nonemployer* businesses with the surge four times larger than the increase
16 in the Great Recession." In other words, this wave of new business applications is
17 predominated by a shift toward self-employed, remote workers that authors referred to as
18 a "restructuring" of the economy toward more remote work, leaving risks and unanswered
19 questions for those looking to invest in and startup a business in a retail location that would
20 depend on in-person interactions. "The dramatic rise in sectors such as Nonstore Retail is

¹ <https://www.nytimes.com/2021/05/04/business/paycheck-protection-program-closes.html>

²

https://communityinnovation.berkeley.edu/sites/default/files/what_difference_can_a_few_stores_make_retail_and_neighborhood_revitalization.pdf?width=1200&height=800&iframe=true

³ https://www.nber.org/system/files/working_papers/w28912/w28912.pdf

⁴ <https://www.cbsnews.com/news/new-business-applications-surged-during-pandemic/>

1 consistent with the shift towards remote interactions between businesses and consumers.”
2 The report emphasizes the long road ahead of the Retail Trade and Food &
3 Accommodations sectors which together accounted for over 2.6 million job losses,
4 according to the report.

5 Inadequate funding in the critical early stage of new business startups is often cited
6 as a top reason for business failure and keeping expenses low is similarly a priority for new
7 businesses⁵ and the NBSR is designed to assist new businesses in our region succeed at a
8 time of unprecedented uncertainty and indeterminant risk.

9
10 **Q. Please summarize Ms. Wilson’s position and recommendation regarding the CRP.**

11 A. Ms. Wilson indicates that she disagrees with the CRP proposal and recommends
12 disallowance of the program in its entirety, while again suggesting that shareholder-funded
13 charitable contributions could be made.

14
15 **Q. Is Ms. Wilson’s characterization of the CRP’s terms and enrollment eligibility**
16 **accurate?**

17 A. Yes. Ms. Wilson correctly states that Duquesne Light’s CRP is a temporary program
18 designed to assist existing GS, GM, or GMH customers who did not have an overdue
19 account balance on February 29, 2020, but have since accumulated a balance because of
20 governmental restrictions related to the COVID-19 pandemic. By way of further
21 explanation, CRP customers will have their delinquent account balances “frozen” for 6
22 billing cycles, beginning with the first bill that renders 6 or more days after enrollment.

⁵ <https://www.lendingtree.com/business/small/failure-rate/>

1 After the due date for the sixth bill issued since the CRP customer enrolled has lapsed, the
2 Company will evaluate whether the customer paid their non-frozen electric charges in full.
3 If the enrolled customer paid all their non-frozen electric charges, then 25% of the
4 customer's frozen balance will be forgiven, and the customer will receive an 18-month
5 payment arrangement on any remaining balance, unless the customer agrees to a shorter
6 payment arrangement timeframe. If the enrolled customer did not make the appropriate
7 payment, then no portion of the customer's frozen balance will be forgiven, and the
8 customer will receive up to an 18-month payment arrangement on the entire delinquent
9 balance. Enrollment in the CRP will end on June 30, 2022. The terms and conditions of
10 the CRP are more fully set forth in the Company's proposed Rider No. 26.

11
12 **Q. Do you support Ms. Wilson's recommendation for the Commission to disallow the**
13 **CRP?**

14 A. No.

15
16 **Q. Please explain why you disagree with Ms. Wilson's recommendation.**

17 A. Ms. Wilson suggests that the proposed CRP program is similar to a charitable contribution,
18 but more substantially, the proposed CRP program is more analogous to existing residential
19 customer assistance programs ("CAP"), wherein a customer's arrearage serves a
20 reasonable indicator of the customer's need for assistance and bears on the amount of
21 benefit the customer can receive through the program. In the case of business customers in
22 the Company's service territory, current aggregate arrearage data indicates that 9046

1 customers who would be in the eligible rate classes currently owe a total of \$6,610,399.
2 This does not include any monies currently owed, but only reflects past due balances.

3 Ms. Wilson theorizes that some customers have taken drastic steps to remain
4 current, but does not provide evidence to substantiate this assertion. While it could be
5 reasonable to assume some customers have gone to greater lengths than others to remain
6 current, it is also reasonable to recognize that the pandemic has disproportionately
7 impacted certain businesses more than others, and the exceptional level of arrearages
8 experienced during the pandemic points to a severity of impact that we cannot assume
9 could be remedied by frugal “belt tightening.”

10
11 **Q. Do you agree with Ms. Wilson’s comparison of the CRP to a charitable contribution?**

12 A. No.

13
14 **Q. Why do you disagree with Ms. Wilson’s comparison of the CRP to a charitable
15 contribution?**

16 A. The analogy that the CRP is comparable to a charitable contribution is flawed for several
17 significant reasons described earlier in my testimony, but not least of which is that
18 charitable contributions are generally restricted to non-profit organizations. Directing
19 charitable giving toward for-profit businesses could dilute the Company’s charitable giving
20 program and negatively impact non-profits.

21
22 **Q. How, if at all, does the CRP generally differ from the list of non-Company assistance
23 programs listed in Ms. Wilson’s testimony?**

1 A. The CRP complies with the Commission’s recommendation that utilities provide
2 businesses with 18-month payment arrangements, but also goes a step further, allowing
3 businesses to manage their arrearage by giving them the opportunity to (1) return to good
4 standing by paying their bills regularly and (2) reduce their balance, which also reduces
5 their monthly payment arrangement installment. Besides being a program that is analogous
6 to the CAP, with Commission-approved precedent for arrearage forgiveness, and in
7 compliance with the current Commission recommendation regarding payment
8 arrangements, the CRP is distinguished from other non-Company assistance programs by
9 being oriented toward long-term recovery, rather than temporary mitigation. In designing
10 the CRP, the Company anticipated that businesses would seek relief from any and all
11 available sources, but that for the most severely impacted, such relief may prove
12 insufficient⁶. As programs created to abate the worst impacts of the pandemic run out of
13 funds or expire, businesses that experienced the deepest reductions to their revenue and
14 that are seeing a modest return toward economic health, but that are also still struggling
15 with unexpected workforce availability issues,⁷ risk being left at the edge of an assistance
16 cliff. The CRP is designed to meet seriously impacted businesses at that cliff’s edge and
17 provide them patient assistance for the arrearage they are still carrying with a reasonable
18 degree of forgiveness to reduce their burden moving forward.

19

⁶ <https://www.eater.com/2021/5/18/22442063/restaurant-revitalization-fund-sba-applications-exceed-funding>

⁷ <https://www.wsj.com/articles/millions-are-unemployed-why-cant-companies-find-workers-11620302440>

1 **Q. Please respond to Ms. Wilson’s allegation that the CRP forces new and existing**
2 **customers to fund a program for recipients without a “say” in the types of businesses**
3 **who are enrolled in the CRP.**

4 A. While it is straightforward to list Commission-approved Company programs where the
5 costs are socialized across the entire rate class, such as in the case of the residential
6 Customer Assistance Program (“CAP”), various Energy Efficiency/Act 129 programs, and
7 the Hardship Fund, where other customers do not have a direct “say” in who receives the
8 funds, it would be uncommon, if not unprecedented, to think of a customer assistance
9 program where members of the rate class were given a “say” or de facto veto over which
10 customers could participate.

11

12 **III. RESPONSES TO OCA WITNESS**

13 **NOAH D. EASTMAN’S DIRECT TESTIMONY**

14 **Q. How, if at all, does the Census Bureau Small Business Pulse Survey data provided in**
15 **Mr. Eastman’s testimony support the implementation of the NBSR?**

16 A. The Census Bureau Small Business Pulse Survey data provided in Mr. Eastman’s
17 testimony presents a well-researched picture of uncertainty. With highly disparate
18 responses to the question of how long do businesses expect to return to normal operation,
19 over 35% responded that operations had already or were nearly returned to normal. What
20 was most telling were the more than 40% of businesses which expected a prolonged return
21 to normal, ranging from more than 6 months to “never.” This level of widespread
22 pessimism is not surprising after a year of unprecedented global economic uncertainty, and
23 was exactly the economic environment that the Company was preparing for in developing

1 the NBSR. To the extent that new business entrepreneurs share this pessimistic outlook,
2 they may elect to sit on the sidelines until economic conditions improve. The NBSR is
3 focused acutely on addressing that new business hesitancy by creating an incentive to help
4 encourage new businesses to move forward with their venture, targeting vacant storefronts
5 for activation.

6
7 **Q. How, if at all, does the unemployment data provided in Mr. Eastman’s testimony**
8 **support the implementation of the NBSR?**

9 A. The unemployment data provided in Mr. Eastman’s testimony reiterates the uncertainty
10 evident in the Pulse Survey data using a different perspective. Mr. Eastman’s *Figure 6* data
11 point scatter plot illustrates the widely divergent expectations from economic forecasters
12 for GDP growth and resulting payroll gains. Again, this high level of uncertainty was a key
13 basis for developing the NBSR. New businesses opening in previously vacant storefronts
14 will send a strong signal to the business and broader community about the emerging
15 economic recovery, helping to restore confidence and temper the current atmosphere of
16 uncertainty.

17
18 **Q. How, if at all, does the State Coincident Index information outlined in Mr. Eastman’s**
19 **testimony support the implementation of the NBSR?**

20 A. I believe Mr. Eastman summarized the State Coincident Index information appropriately,
21 when he states, “The economy is beginning to recover, but there is still a large amount to
22 be done before we can declare normality.” (OCA St. 5, p. 14, lines 5-6.) The NBSR is one

1 substantive initiative the Company believes is warranted to assist in the economic recovery
2 of our region.

3
4 **Q. How, if at all, does the Census Bureau Small Business Pulse Survey data provided in
5 Mr. Eastman's testimony support the implementation of the CRP?**

6 A. As described above, the Census Bureau Small Business Pulse Survey data provided in Mr.
7 Eastman's testimony speaks to the pervasive uncertainty that lingers for many businesses.
8 With more than 40% of businesses expecting a prolonged return to normal, this data points
9 to the need for business assistance policies which take a long-term outlook on recovery and
10 provide patient terms to give businesses the room the get back on their feet and return to
11 good standing. The CRP is designed to be directly responsive to those needs.

12
13 **Q. How, if at all, does the unemployment data provided in Mr. Eastman's testimony
14 support the implementation of the CRP?**

15 A. With expert economists unable to provide consensus forecasts for GDP and job growth, as
16 illustrated by in Mr. Eastman's testimony, businesses are in need of programs such as the
17 proposed CRP that would assist with past arrearages and provide a long runway that
18 account for the uncertain timeline as our communities return to economic prosperity.

19
20 **Q. How, if at all, does the State Coincident Index information outlined in Mr. Eastman's
21 testimony support the implementation of the CRP?**

22 A. I believe Mr. Eastman summarized the State Coincident Index information appropriately,
23 when he states, "The economy is beginning to recover, but there is still a large amount to

1 be done before we can declare normality.” (OCA St. 5, p. 14, lines 5-6.) The CRP is
2 another substantive initiative the Company believes is warranted to assist in the economic
3 recovery of our region.
4

5
6 **IV. RESPONSES TO OSBA WITNESS**

7 **ROBERT D. KNECHT’S DIRECT TESTIMONY**
8

9 **Q. Are Mr. Knecht’s characterizations of the terms and eligibility for the NBSR and**
10 **CRP accurate?**

11 A. Broadly, yes. For general descriptions of the two programs, please refer to the portion of
12 my rebuttal that responds to Ms. Wilson’s direct testimony, above.
13

14 **Q. Do you agree with Mr. Knecht’s characterization that the NBSR is potentially in legal**
15 **conflict with Section 1304 of the Public Utility Code (“Section 1304”)?**

16 A. No. The assertion that the NBSR contradicts Section 1304 calls for a legal conclusion,
17 which I understand will be addressed by counsel in briefs.
18

19 **Q. Do you agree with Mr. Knecht’s assertion that the NBSR is inequitable and**
20 **discriminatory?**

21 A. No.
22

1 **Q. Why do you disagree with Mr. Knecht’s assertion that the NBSR is inequitable and**
2 **discriminatory?**

3 A. Central to the assertion that the Company’s proposal is inequitable and discriminatory is
4 the question of how the Company should best serve its customers, and whether a
5 community-serving entity such as the Company should take into account the economic
6 conditions of its communities when designing its rate structure. The question remains, in
7 the face of an unprecedented economic impact from a global pandemic, is the utility’s role
8 in its community to simply continue providing safe, reliable service as he asserts, or is it
9 reasonable to consider that additional assistance may be needed? Setting aside the
10 suggestion that the shareholder contribution is insufficient – when that contribution toward
11 charitable giving alone is annually approximately \$2 million – the scale of the economic
12 problem presented by the pandemic demands a more resourceful approach. With more than
13 9000 small and mid-sized business customers in arrears in excess of \$6.6 million, as
14 detailed previously in my testimony, the Company’s proposals attempt to leverage
15 economic development incentives for the equitable benefit of the entire rate class. As the
16 rate discount of the NBSR and the arrearage forgiveness of the CRP are socialized across
17 the rate class, the Company projects a modest and reasonable impact to the rates of non-
18 eligible ratepayers. While not *equal*, these impacts are indeed *equitable*. Neighboring
19 businesses that have not suffered an economic hardship and resultant arrearage from the
20 pandemic or that are not contemplating the risk to their capital of a new business venture
21 in the midst of unprecedented uncertainty will see economic development benefits that
22 inure real value to them as members of the business community. As businesses receive
23 assistance through these programs, and remain viable through the downturn caused by the

1 pandemic, neighboring businesses that do not receive assistance through these programs
2 nevertheless realize the benefits of a healthy, thriving local economy. But for these
3 assistance programs, incumbent businesses could continue to falter and vacant storefronts
4 could remain vacant, putting downward pressure on Company revenue representing a
5 material risk to drive increased rates for all customers. The assertion that the NBSR is
6 discriminatory⁸ does not hold water, as the program eligibility will be clearly defined and
7 open to all members of the rate class, without regard to business type. Eligibility criteria
8 are modeled after well-established governmental policies that best align with addressing
9 the disproportionate economic impacts of the pandemic.

10
11 **Q. Does this conclude your rebuttal testimony?**

12 A. Yes. I reserve the right to supplement my testimony over the course of this proceeding as
13 may be necessary.

⁸ As stated previously, the assertion that the NBSR contradicts Section 1304 calls for a legal conclusion, which I understand will be addressed by counsel in briefs.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 6-R

**Rebuttal Testimony of Yvonne Phillips
Subject: Master Metering Proposals**

Date: July 26, 2021

1 “operating together, unreasonably bar the use of master meters in circumstances
2 where their use would promote conservation and provide benefits to tenants that
3 would be unavailable to them if they were individually metered residential
4 customers of the utility.” (NEP St. No. 1, p. 4, lines 3-5). She acknowledges that
5 the Company has proposed a tariff rule 41.1 to allow master metering in limited
6 circumstances, which I described in my direct testimony, but alleges that the scope
7 of this proposed rule is “unreasonably narrow.” Ms. Ringenbach proposes a new
8 Rule 41.2 to the Company’s tariff that would accommodate NEP’s submetering
9 business model in the Company’s service territory.

10

11 **Q. Do you agree with Ms. Ringenbach’s position that the Company should allow**
12 **expanded tenant submetering?**

13 A. No.

14

15 **Q. Why do you disagree with Ms. Ringenbach’s position?**

16 A. I disagree with Ms. Ringenbach’s position for several reasons, which I will discuss
17 further below. As a threshold matter, it appears from Ms. Ringenbach’s testimony
18 that NEP seeks to step into the utility’s shoes with respect to submetered tenants. I
19 believe it would be inappropriate for an unregulated entity such as NEP to fill such
20 a role.

21

22 **Q. Why do you say that “NEP seeks to step into the utility’s shoes with respect to**
23 **submetered tenants”?**

1 A. NEP’s business model, as described in Ms. Ringenbach’s testimony, involves the
2 performance of several functions that would otherwise be performed by a utility.
3 Together with a submetered building’s landlord (or “Property Owner,”) NEP
4 performs metering, billing, payment processing, service termination, electric
5 supply acquisition, customer service, and limited customer service functions. For
6 buildings in its service territory, these functions (and others) would otherwise be
7 performed by Duquesne Light, subject to the oversight of the Pennsylvania Public
8 Utility Commission.

9

10 **Q. Why is it inappropriate for NEP to fill this role?**

11 A. It is inappropriate for at least two reasons.

12 First, NEP is not subject to the same governmental oversight as regulated
13 utilities such as Duquesne Light. In fact, in several respects, NEP acts as both utility
14 and regulator – it establishes its own rates (within some limitations, which I discuss
15 below), determines the types and quality of service it will offer, and adjudicates its
16 own tenant dispute procedures.¹ As a result, NEP-submetered tenants enjoy
17 substantially fewer due process and service-quality rights than they would as
18 individually-metered customers of Duquesne Light.

19 Second, despite charging tenants rates that approach (and, as discussed
20 below, often exceed) Duquesne Light’s corresponding rates for residential
21 customers, NEP delivers fewer products and services.

22

¹ Exhibit YP-1-R (DLC-NEP I-6.m).

1 **I. MS. RINGENBACH’S CRITIQUES OF DUQUESNE LIGHT’S**
2 **PROPOSAL**
3

4 **Q. Please summarize the purpose of this section of your testimony.**

5 A. In this section, I respond to Ms. Ringenbach’s critiques of the Company’s proposal
6 to allow master metering in certain instances, as well as her miscellaneous
7 criticisms of the Company as they pertain to master metering more generally.

8 Ms. Ringenbach also proposes a new tariff rule, Rule 41.2, that would
9 accommodate submetering (including but not limited to submetering by NEP) in
10 the Company’s service territory. I address this proposal in Section II of my
11 testimony.

12
13 **Q. Ms. Ringenbach critiques Duquesne Light for not performing studies in the**
14 **last five years analyzing potential impacts of master metering, such as inter-**
15 **or intra-class revenue allocation impacts that might result from allowing**
16 **existing customers to adopt master metering (NEP St. No 1, p. 6). Please**
17 **respond.**

18 A. Duquesne Light did not perform such studies because they concern a hypothetical
19 scenario that Duquesne Light is not proposing, and which – as I discuss further
20 below – I believe is inadvisable for several reasons.

21
22 **Q. Ms. Ringenbach states that NEP was “neither informed nor invited to” the**
23 **master metering collaborative conducted pursuant to the settlement in Docket**
24 **No. R-2018-3000124 (NEP St. No. 1, p. 8, lines 10-16). Please respond.**

1 A. The purpose of Ms. Ringenbach’s statement is not clear. As Ms. Ringenbach
2 acknowledges, NEP was not party to the proceeding at Docket No. R-2018-
3 3000124 that originated the collaborative (NEP St. No. 1, p. 8, line 12).
4 Nevertheless, the settlement in that proceeding is public record, and several entities
5 that were not party to that proceeding participated in the collaborative, including
6 Solar United Neighbors, Sierra Club, Retail Energy Suppliers Association, and
7 Housing Authority of the City of Pittsburgh. It seems somewhat surprising that NEP
8 would have been unaware of the collaborative if, as Ms. Ringenbach suggests, it
9 has been in contact with customers in Duquesne Light’s service territory that wish
10 to adopt master metering.

11 Finally, to the extent Ms. Ringenbach is attempting to suggest that
12 Duquesne Light has not been sufficiently transparent in its communications, such
13 implication should be rejected out of hand. As Ms. Ringenbach’s testimony
14 indicates, the Company engaged directly with NEP via email and videoconference
15 during the development of its master metering proposal. And as a party to this
16 proceeding, NEP has ample opportunity to conduct discovery regarding the
17 Company’s proposal, and to advocate for its own.

18

19 **Q. Ms. Ringenbach suggests that the Company’s existing tariff rules 18 and 41**
20 **are inconsistent with the Public Utility Regulatory Policies Act of 1978**
21 **(“PURPA”) (NEP St. No. 1, p. 4, lines 5-13). Please respond.**

22 A. The cited lines of Ms. Ringenbach’s testimony read:

23 While tariff Rules 18 and 41, were put in place more than 40 years
24 ago, they appear to have been implemented as a full ban on master

1 metering and in my opinion not consistent with the Public Utility
2 Regulatory Policies Act of 1978 (PURPA). The policy behind
3 PURPA was to incentivize residential customers (including tenants
4 in multifamily buildings) to conserve electric energy by metering
5 and paying based on their actual usage rather than being billed
6 without regard to their actual individual use. Tariff Rules 18 and 41
7 effectively and unnecessarily prohibit submetering arrangements
8 that could achieve the higher conservation benefits than individual
9 metering.
10

11 I am not an attorney, and neither is Ms. Ringenbach (Exhibit YP-1-R (DLC-NEP
12 I-14)). Therefore, I will not opine on whether Duquesne Light's existing tariff rules
13 are consistent with the requirements of PURPA; I understand that such issues will
14 be addressed in briefs. However, I will note that Rule 41, which requires all
15 residential dwelling units connected after January 1, 1981 to be individually
16 metered, was added to the tariff via Supplement No. 33 to Tariff No. 14 and became
17 effective July 15, 1979 - shortly *after* PURPA became law.
18

19 **Q. You indicated in your direct testimony that, despite tariff rules requiring**
20 **individual metering for buildings connected after 1981, the Company still has**
21 **master-metered residential buildings in its service territory. Does Ms.**
22 **Ringenbach critique the Company's energy efficiency offerings to these**
23 **customers?**

24 A. Yes. I note at the outset that these critiques of Ms. Ringenbach's apply only to a
25 master metering configuration that, per tariff rule 41, has not been allowed since
26 1981 and is therefore likely to become less common over time. That said, I
27 summarize and respond to Ms. Ringenbach's comments below.
28

1 **Q. With respect to owners of these buildings, Ms. Ringenbach avers, “Property**
2 **owners under the current DLC rules who invest in energy efficiency or**
3 **demand response for a tenant will likely not recover their investment and**
4 **therefore may not be incented to make such an investment” (NEP St. 1, p. 15,**
5 **lines 17-20). Please respond to Ms. Ringenbach’s assertion.**

6 A. Ms. Ringenbach attempts to describe, in-part, the “split incentives” barrier to
7 energy efficiency program participation by multifamily owner-operators and
8 occupying tenants. Split incentives exist when the property owner does not pay the
9 electric bill for a given unit, so is less motivated to spend capital on high efficiency
10 equipment to reduce energy use. Conversely, the tenant does not own the building,
11 so has less incentive to invest in the building to save energy.

12 The Company’s energy efficiency programs address split incentives
13 through a direct-install program design. Energy saving equipment is installed at no
14 cost to the tenant. In the cases where the owner-operator owns the equipment being
15 replaced a cost share is negotiated where the facility receives new equipment and
16 pays a negotiated amount for its cost-share. See the Company’s Phase IV Energy
17 Efficiency and Conservation Plan (“EE&CP”) at Docket No. M-2020-3015228.

18
19 **Q. With respect to tenants of these buildings, Ms. Ringenbach states, “a tenant**
20 **does not have the ability to install or use utility weatherization, efficiency or**
21 **technology programs despite paying toward EE&C programs. In other words,**
22 **tenants have the costs but not the benefits of these programs” (NEP St. 1, p.**
23 **19, lines 2-13). Please respond.**

1 A. Ms. Ringenbach is incorrect. Pursuant to the Company’s Phase IV EE&CP,
2 Duquesne Light multifamily facility treatments include LED lighting, advanced
3 power strips, ENERGY STAR dehumidifiers, refrigerators, freezers, room air
4 conditioners, connected (smart) thermostats, heat pump water heaters, ductless
5 mini-split heat pumps, central air conditioners, air source heat pumps, air sealing,
6 ceiling insulation, basement wall insulation, exterior wall insulations, floor
7 insulation, electric water heater insulation, pipe wrap, faucet aerators and low flow
8 showerheads on a direct-install basis.

9 Further, it is not reasonable to assume, as Ms. Ringenbach does, that
10 customers cannot install program-subsidized equipment. Consistent with the
11 Company’s EE&CP, independent sampling is performed to establish program
12 impacts and In Service Rates for technologies provided to participating tenants. The
13 “return” in these energy efficiency investments are independently verified.

14

15 **Q. Ms. Ringenbach alleges that “most energy efficiency programs require some**
16 **form of baseline reduction in kilowatt-hours (‘kWh’). To achieve this**
17 **objective, properties typically must show a 20% or more reduction in usage”**
18 **(NEP St. 1, p. 12, lines 12-13). Please respond.**

19 A. Ms. Ringenbach’s comments are not reflective of the Company’s energy efficiency
20 programs. Pursuant to the Company’s Phase IV EE&CP and relevant Commission
21 directive, Duquesne Light’s baseline assumptions with respect to energy efficiency
22 savings are established in the Technical Reference Manual, and apply on a measure-

1 specific basis. There is no such 20% minimum reduction in usage associated with
2 the Company's programs.

3

4 **Q. Ms. Ringenbach states, "DLC's proposed and existing tariff Rules 18 and 41**
5 **disconnect any tenant control, shift the costs into a likely 'non-energy' (i.e.,**
6 **rent) related recovery and provide no control over how or what costs tenants**
7 **pay for their usage" (NEP St. 1, p. 17, lines 19-21). Please respond.**

8 A. Ms. Ringenbach is simply wrong. The Company's "existing tariff Rules 18 and 41"
9 *require* individual residential metering, which obviously does not disconnect
10 tenants from their electric bills.

11 Ms. Ringenbach walked back her statement in discovery, stating that it "was
12 made in reference to the Duquesne proposal to allow master metering without
13 submetering of tenants." (Exhibit YP-1-R) DLC-NEP I-22)). However, even as so
14 modified, Ms. Ringenbach's statement remains incorrect, because the Company's
15 proposal is specifically targeted to buildings where tenants would be unlikely to be
16 responsible for utility bills even if they were individually metered. See my direct
17 testimony, DLC St. 6, p. 7 lines 14-17.

18

19 **Q. Before discussing NEP's proposal, do you have anything further to add**
20 **regarding the Company's position on its proposed Rule 41.1?**

21 A. Yes. I observe that NEP and the Company have each proposed changes to the
22 Company's master metering rules. The Company's proposal is entirely distinct
23 from NEP's. In the event the Commission opts to deny the Company's proposal,

1 such determination would not suggest that NEP's proposal should be approved. To
2 the contrary: NEP's proposal should be rejected regardless of the Commission's
3 decision on the Company's proposal.

4 In fact, the Company would prefer to see both proposals be denied, then for
5 both to be approved. The Company believes that the status quo, in which residential
6 master metering is prohibited, is preferable to a scenario in which NEP's proposal
7 is accepted. Therefore, although the Company believes that its master metering
8 proposal is reasonable, it is willing to withdraw its proposal to the extent needed to
9 protect its customers from NEP's proposal.

11 II. NEP'S PROPOSAL

12
13 **Q. Ms. Ringenbach alleges several energy efficiency benefits attributable to**
14 **NEP's proposed submetering model (NEP St. 1, pp. 15-20). Do you agree?**

15 A. No. I agree with Ms. Ringenbach that, compared to master metering, individual
16 tenant submetering can enable different energy efficiency offerings. However, such
17 observation is of little import here, because the Company already requires
18 individual metering for new residential buildings, by which the Company already
19 offers an array of energy efficiency services via its EE&CP.

20 To the extent Ms. Ringenbach's comments are intended to suggest that
21 NEP's energy efficiency offerings are superior to the Company's offerings to
22 individually-metered tenants, she does not provide supporting evidence. Ms.
23 Ringenbach does not, for example, quantify the alleged costs or benefits of NEP's

1 energy efficiency offerings,² or attempt to compare them to Duquesne Light’s
2 offerings (the costs and benefits of which are public record, and were vetted by
3 stakeholders as part of the recent Commission proceeding at Docket No. P-2020-
4 3015228). Instead, Ms. Ringenbach’s alleged energy efficiency benefits
5 attributable to submetering tend to be hypothetical, speculative, and/or vague.

6

7 **Q. Ms. Ringenbach avers that it is “economically beneficial” for all tenants to be**
8 **submetered by NEP, as compared to being an individually-metered customer**
9 **of Duquesne Light (NEP St. No. 1, p. 23, lines 7-9; Exhibit YP-1-R (DLC-NEP**
10 **I-36)). Do you agree?**

11 A. No. I disagree with Ms. Ringenbach’s assertion for three reasons. First, it appears
12 that the rates NEP charges frequently exceed what tenants would or could otherwise
13 pay as an individually-metered utility customer. Second, NEP-submetered tenants
14 do not have access to the utility’s assistance programs, such as CAP, which could
15 substantially reduce their bills. Finally, whether a given product is “economically
16 beneficial” – i.e., the product’s value – is a function of the product’s quality as well
17 as its price. Based on NEP’s descriptions of the services it provides, it appears that
18 its tenants do not receive a level of value commensurate with what they would
19 otherwise receive from Duquesne Light. I discuss each of these in further detail
20 below.

² For example, Ms. Ringenbach states that NEP’s submetering model facilitates tenant participation in PJM demand response programs, and “[t]he benefits of this participation are a sharing of the revenue between the Property Owner, NEP and the participating tenants who receive credits on their electricity bills” (NEP St. 1, p. 20, lines 6-8). However, in discovery, NEP failed to quantify the actual value of credits to participating tenants, stating instead that “[demand response] credits are determined by the agreement with the property owner.” Exhibit YP-1-R (DLC-NEP I-31).

1

2 **Q. Please summarize how NEP sets its rates for electric service.**

3 A. According to NEP's response to DLC-NEP I-6.a:

4 The rates charged to residential tenants by NEP are the approved
5 rates of the local electric utility. NEP employs a team of qualified
6 individuals to monitor the approved rates of the local electric
7 utilities in each service territory in which it operates, including all
8 riders and fees, and to incorporate those rates into NEP's billing
9 system on a monthly basis. In order to ensure that amounts billed by
10 NEP do not exceed those that would be billed by the local utility in
11 compliance with 66 Pa.C.S. Section 1313, Price upon resale of
12 public utility services, each component of the utility's rates are
13 rounded down to the nearest cent prior to being summed for a total
14 billing amount.

15
16 NEP states that it then subtracts \$2 from the tenant's monthly bill "to mimic the
17 benefits residents are likely to realize by successfully shopping for an electric
18 generation supplier" (NEP St. No. 1, p. 10, lines 22-23). NEP clarifies that this \$2
19 credit "is specific to the DLC tariff as a requirement of NEP's proposed master
20 option in the Duquesne service territory," (Exhibit YP-1-R (DLC-NEP III-3)); it
21 appears that NEP may not offer this credit in other Pennsylvania EDC service
22 territories. See Exhibit YP-1-R (DLC-NEP Attachment I-7.a).

23

24 **Q. Do you agree that NEP's bill-calculation method produces bills that are less**
25 **than what its tenants would otherwise be charged as individually-metered**
26 **customers of Duquesne Light?**

27 A. No. In fact, in several respects, it appears that NEP's tenants may be charged more
28 for electric service than they would otherwise be charged as individually-metered
29 customers of Duquesne Light.

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Q. Please explain.

A. First, NEP appears to charge rates for electric service *other than basic electric delivery and supply* that are frequently higher than the corresponding utility rates. In each of the below examples, NEP’s rate is higher than Duquesne Light’s corresponding rate. I have also included comparisons to corresponding rates contained in PECO’s tariff because NEP’s example bills and customer notices concern service provided in PECO’s service territory:

- Service reconnection: NEP charges customers \$50 to reconnect service following termination for non-payment. See Exhibit YP-1-R (DLC-NEP Attachment I-7.a, “Disconnect Notice”). NEP avers in discovery that this fee is “analogous to the \$50.00 fee for reconnection of service in DLC tariff rule 40.A” (Exhibit YP-1-R (DLC-NEP III-5)). However, in fact, Duquesne Light’s applicable tariffed rate for service reconnection (i.e., for remote reconnects of customer premises equipped with a smart meter, which comprises nearly all of Duquesne Light’s residential customers) is \$20. See Exhibit YP-2-R (Tariff Rule 40). PECO’s corresponding tariffed rate for service reconnection is also \$20. See Exhibit YP-3-R (PECO Tariff Rule 18.7).
- Late payment charges: NEP charges a monthly fee of \$20 to customers with an arrearage of \$100 or more (Exhibit TR-9; Exhibit YP-1-R (DLC-NEP I-6.h)). This corresponds to an effective monthly late payment charge rate of *up to 20%* ($\$20/\$100 = 20\%$). By comparison, Duquesne Light’s late payment fee rate is 1.25% per month. See Exhibit YP-2-R (Tariff Rates RS, RH, and RA). PECO’s

1 tariffed rate for residential late fees is 1.5% per month. See Exhibit YP-3-R (PECO
2 Tariff Rule 17.5).

3 • Payment processing charges: NEP charges \$3.50 for payments made over the
4 phone (Exhibit YP-1-R (DLC-NEP I-51)). By comparison, Duquesne Light
5 charges no such fee, for a corresponding effective rate of \$0. I am not aware if
6 PECO charges a fee for payments made over the phone, but PECO's tariff does
7 not appear to include such a fee, so it is possible that PECO's corresponding
8 effective rate is also \$0.

9 • Returned payment charges: NEP charges a fee of \$30 for payments not honored by
10 the tenant's bank (returned payments) (Exhibit TR-9; Exhibit YP-1-R (DLC-NEP
11 Attachment I-7.a; DLC-NEP III-4)). By comparison, Duquesne Light's tariffed
12 rate for returned payment charge is \$20. See Exhibit YP-2-R (Tariff Rule 21.3).
13 PECO's corresponding tariffed rate for returned payment charge is also \$20. See
14 Exhibit YP-3-R (PECO Tariff Rule 17.10).

15 • Deferred payment arrangement charges: NEP charges a 1% monthly interest rate
16 on customer debt subject to a deferred payment plan (Exhibit YP-1-R (DLC-NEP
17 I-6.k; DLC-NEP III-1)). By comparison, Duquesne Light imposes no such charge,
18 for a corresponding effective rate of 0%. I am not aware if PECO imposes such a
19 charge, but PECO's tariff does not appear to include such a charge, so it is possible
20 that PECO's corresponding effective rate is also 0%.

21 This list may not be comprehensive; it does not include other charges billed
22 by NEP that may or may not be directly related to basic electric service. For
23 example, NEP's bills to its tenants may include additional charges associated with

1 “other community utility or service bills,” (Exhibit YP-1-R (DLC-NEP I-53)). NEP
2 asserts that such charges are “assessed under authority derived from the lease
3 agreement between the property owner and resident,” to which NEP is not a party
4 (Exhibit YP-1-R (DLC-NEP I-5)). As such, the nature of these “other community
5 utility or service bills,” and the extent to which they are associated with basic
6 electric service and/or correspond to utility rates, are not immediately clear.
7 However, it is clear that such charges are relevant here, inasmuch as a tenant’s
8 nonpayment of these charges is grounds for NEP to terminate their electric service
9 (Exhibit YP-1-R (DLC-NEP I-53)).

10 I am not an attorney, so I will not opine on whether NEP’s rates in excess
11 of the corresponding utility rates constitute violations of Section 1313 of the Public
12 Utility Code. I understand that such issues will be addressed in briefs.

13
14 **Q. Are there other ways in which NEP’s tenants would be charged less if they
15 were individually-metered customers of Duquesne Light?**

16 A. Yes. NEP’s rates for electric delivery and supply exceed, on a total bill basis, the
17 corresponding rates that a typical residential customer would pay by participating
18 in Duquesne Light’s Standard Offer Program. The Standard Offer Program, which
19 is available to all residential customers not enrolled in CAP, allows customers to
20 enroll with an electric generation supplier (EGS) at a supply rate (inclusive of
21 transmission charges) of 7% below Duquesne Light’s then-effective Price to
22 Compare for default electric supply. See Docket No. P-2020-3019522. At
23 Duquesne Light’s proposed distribution rates, the monthly bill for a typical default

1 service customer on Rate RS using 600 kWh per month will be \$107.85, of which
2 \$42.39 comprises charges for electric supply and transmission. Enrolling in the
3 Standard Offer Program would reduce the supply and transmission portion of the
4 customer's bill by 7%, yielding a total bill of about \$104.88. By comparison, NEP
5 would charge this customer about \$105.80, plus or minus a few cents depending on
6 rounding.

7
8 **Q. Ms. Ringenbach acknowledges that NEP's tenants cannot choose their own**
9 **electric supplier (Exhibit YP-1-R (DLC-NEP I-6.j)), but avers that other**
10 **services provided by NEP replace the benefits that tenants would otherwise**
11 **receive from shopping. Do you agree?**

12 A. No. Ms. Ringenbach avers that NEP's practice of choosing zero-carbon electric
13 supply, together with the \$2 monthly bill "credit" provided to tenants, "mimic[s]
14 the benefits residents are likely to realize by successfully shopping for an electric
15 generation supplier" (NEP St. No. 1, p. 10, line 20 – p. 11, line 3). This is not
16 accurate. First, NEP offers no evidence that its \$2 "credit" is comparable to the
17 savings a customer could realize by shopping for electric supply. And as I discussed
18 above, the typical residential Duquesne Light customer can save around \$3 per
19 month simply by participating in the Standard Offer Program. Second, while NEP's
20 practice of choosing zero-carbon electric supply is laudable, it is not necessarily
21 consistent with the preferences of all of its tenants. For example, some tenants may
22 prefer a time-of-use supply option, which can incent load-shifting to off-peak hours.
23 NEP does not offer such an option (Exhibit YP-1-R (DLC-NEP I-6.u)).

1

2 **Q. With respect to low-income customers or tenants, Ms. Ringenbach avers that**
3 **the \$2 monthly “credit” is comparable to CAP. Do you agree?**

4 A. No. In discovery, Ms. Ringenbach acknowledged that she did not compare NEP’s
5 charges to what a tenant would be charged by Duquesne Light if enrolled in CAP
6 (Exhibit YP-1-R (DLC-NEP I-45)). In fact, NEP’s \$2 monthly “credit” falls far
7 short of the bill savings that a low-income tenant could otherwise realize as an
8 individually-metered customer to Duquesne Light. DLC’s CAP, available to
9 residential customers whose total gross household income is at or below 150% of
10 the FPL, offers participating customers a Percent of Income Payment Plan (PIPP),
11 an opportunity for arrearage forgiveness over a 24-month period of time with each
12 full monthly payment, protections against loss of electric service, and referrals to
13 other Duquesne Light and community programs and services. Through CAP, the
14 Company annually provides (among other financial benefits) approximately \$24.5
15 million in bill credits to about 36,000 participating customers. See DLC St. 7, pp.
16 7-8; Docket No. M-2019-3008227. This translates to an average monthly bill
17 discount of about \$57 per customer.

18 Moreover, CAP is not the only payment-assistance program that is
19 unavailable to NEP’s tenants. Low-income tenants submetered by NEP will also
20 lose access to the Company’s Hardship Fund and Smart Comfort programs, as well
21 as LIHEAP. The Company partners with Dollar Energy to provide a Hardship Fund
22 which matches customer contributions up to \$375,000 annually. The Hardship
23 Fund provides additional bill-payment assistance to lower-income residential

1 customers at or below 300% of the FPL who are unable to pay their electric service.
2 The Company also offers LIURP, which targets residential customers whose gross
3 household income is less than 150% of FPL and senior citizens whose gross
4 household income is less than 200% of FPL with base load electric usage more than
5 500 kWh per month and have been residing at their current address for at least six
6 months. The objective of this program is to reduce the energy usage and electric
7 bills of low-income customers, provide safer living conditions for low-income
8 customers through the reduction of secondary heating devices, educate the
9 customer on current conservation practices, and make tailored referrals to other
10 assistance programs such as CAP, Dollar Energy Fund, LIHEAP, and other
11 weatherization programs.

12
13 **Q. Ms. Ringenbach states that “NEP does not typically service low income**
14 **properties” (Exhibit YP-1-R (DLC-NEP I-6.p)). Does this impact your critique**
15 **of NEP’s lack of comparable payment assistance programs for low-income**
16 **tenants?**

17 A. No. First, just because a given building is not a “low income property” does not
18 mean that its residents do not have low incomes. Even if it were the case the NEP’s
19 tenants are less likely to be low-income than Duquesne Light’s overall residential
20 customer population, this fact would not undermine the value of assistance
21 programs to those tenants who have low incomes, including those who experience
22 a loss of income while living in an NEP-submetered building. Recent experiences
23 with the COVID-19 pandemic demonstrate that someone’s economic security can

1 change quickly, and tenants who have experienced loss of income have fewer
2 options for support for their utility bills in a NEP building.

3

4 **Q. Why do you say that NEP's tenants do not receive a level of value**
5 **commensurate with what they would otherwise receive from Duquesne**
6 **Light?**

7 A. As discussed above, NEP charges rates that approach, and may frequently exceed,
8 the rates that a tenant would or could otherwise pay as an individually-metered
9 Duquesne Light customer. However, the scope of services that NEP provides in
10 return is markedly lower than what Duquesne Light would provide. Thus, an NEP
11 tenant realizes less "bang for their buck" than they would as an individually-
12 metered Duquesne Light customer.

13

14 **Q. Please explain the ways in which NEP appears to provide a reduced scope of**
15 **services compared to Duquesne Light.**

16 A. There are several respects in which NEP's services fall short of Duquesne Light's
17 standard. Some of these I have already discussed elsewhere in testimony: NEP does
18 not provide low-income assistance programs, and its energy efficiency programs
19 are not clearly superior to Duquesne Light's. Some of these I discussed already in
20 my direct testimony: individually-metered tenants can choose their own electric
21 supplier; are entitled to the smart meter functionalities described in Duquesne
22 Light's smart meter plan; and are not subject to potential misuse of landlord-owned
23 submeter. Additionally, NEP does not provide its tenants with other functionalities,

1 programs, services, or due process comparable to those Duquesne Light provides
2 its customers.

3 Additionally, it appears that tenants may not have control over how their
4 payments are applied. Since multiple services (electric, water, community charges,
5 etc.) are included on a single bill, the question is what happens when the tenant is
6 behind on their charges. For example, during the COVID-19 emergency, tenants
7 could not be evicted from their apartments for failure to pay their rent.
8 Pennsylvania electric distribution companies, including Duquesne Light, were also
9 restricted from terminating service for nonpayment during the emergency.
10 However, NEP terminated service to 27 residential tenants in 2020 (Exhibit YP-1-
11 R (DLC-NEP I-2)). Some of these tenants' service may have been terminated
12 multiple times. In other words, though NEP may not have formally evicted those
13 tenants, it may have effected constructive eviction by terminating their electric
14 service.

15
16 **Q. How do the functionalities of NEP's submetering systems fall short of those
17 provided by Duquesne Light?**

18 A. Duquesne Light has deployed smart meter technology as provided under Act 129
19 of 2008, the Commission's *Implementation Order* entered June 24, 2009 at
20 Docket No. M-2009-2092655, and the Company's Smart Meter Plan at Docket
21 No. P-2015-2497267. NEP states they use the ITRON Centron II and Sentinel
22 meters, which do not offer full functionalities required under Commission
23 directive for Duquesne Light's smart meters. For example, NEC's AMI Centron

1 II and Sentinel meters cannot be reprogrammed over the air, and do not have the
2 data protocols for network communication as specified in ANSI Standard C12.22.
3 See Exhibit YP-1-R (DLC-NEP I-10). The importance of this capability is to give
4 individual customers the flexibility to automatically switch between different
5 rates and rate structures, such as net metering or time-of-use metering (which
6 NEP also does not offer to tenants, see Exhibit YP-1-R (DLC-NEP I-6.u; I-10).
7 Duquesne Light's meters also support automatic load control, at customer request,
8 via a Zigbee interface with customers' smart devices.

9 Additionally, pursuant to Commission directive, the Company's smart
10 meters "provide customers with direct access to and use of price and consumption
11 information." It appears that NEP does not have (or does not employ) such
12 functionality, as its tenant bills do not include a per-kWh rate for electricity. See
13 Exhibit TR-9 and Exhibit YP-1-R (DLC-NEP Attachment I-7.a).

14
15 **Q. What other programs and services does Duquesne Light provide to residential**
16 **customers that are superior to NEP's corresponding offerings?**

17 A. Examples of such programs and services include:

- 18 • Budget billing: Duquesne Light allows customer to spread bills out over 12-
19 month periods. NEP does not offer budget billing. (Exhibit YP-1-R (DLC-NEP
20 I-6.s)).
- 21 • Deferred payment plans: Duquesne Light offers payment arrangements
22 pursuant to the Commission's regulations and other applicable Commission
23 Orders. Depending on the customer's income, this can include payment

1 arrangements as long as 5 years with zero up-front payment. In contrast, NEP
2 appears to only offer payment arrangements up to 9 months in duration and with
3 30% to 50% of the tenant's balance due up-front. (Exhibit YP-1-R (DLC-NEP
4 I-6.k)). Additionally, as I discussed earlier, NEP charges a fee for customers to
5 participate in a deferred payment plan, whereas Duquesne Light does not.

- 6 • Bill payment terms: Consistent with Commission requirements, Duquesne
7 Light's bills are due within a minimum of 20 days of issuance, and the balance
8 becomes subject to collections actions and late payment charges following an
9 additional 5-day grace period, for a minimum of 25 days. In contrast, NEP's
10 bills are due within 14 days of issuance, and the amount is deemed overdue (and
11 subject to NEP's late payment charges) following a 7-day grace period, for a
12 total of 21 days. (Exhibit YP-1-R (DLC-NEP I-6.h)).
- 13 • Post-termination notices: Duquesne Light posts a notice at a customer's
14 residence upon termination of electric service. NEP does not. (Exhibit YP-1-R
15 (DLC-NEP I-7.d)).
- 16 • Winter termination protections: Duquesne Light does not terminate service to
17 residential customers for nonpayment during the period December 1 through
18 March 31 (the "winter moratorium"). NEP, however, does. (Exhibit YP-1-R
19 (CAUSE-PA-NEP I-39.))

20 This list is likely not comprehensive. Because some responsibilities related
21 to utility functions and charges appear to be distributed between NEP and the
22 landlord (for example, when and how to proceed with service termination, see
23 Exhibit YP-1-R (DLC-NEP I-6.i)), it is difficult to fully assess the scope or level

1 of such services provided to tenants. In my view, this opacity further diminishes
2 the relative value of NEP's services.

3

4 **Q. Do NEP's tenants receive less due process than they would as individually-**
5 **metered customers of Duquesne Light?**

6 A. Yes. As an Electric Distribution Company, Duquesne Light is subject to extensive
7 governmental oversight and regulation, which provide for a high degree of
8 transparency, and entitle customers to a broad array of protections, that NEP's
9 tenants do not appear to enjoy. As I am not an attorney, I am not expert in the
10 relevant statutes and regulations governing EDCs, and I understand that such issues
11 will be addressed in briefs. But I would note for the record the following facts:

- 12 • NEP does not follow a public, transparent process (such as this rate proceeding)
13 to establish its rates (Exhibit YP-1-R (DLC-NEP I-6.c)). NEP determines
14 certain of its rates by referring to the corresponding EDC's delivery and default
15 supply rates, which may or may not bear any resemblance to NEP's cost
16 structure. Other rates of NEP – such as service reconnection, late payment,
17 interest rates, “community charges,” etc. – appear to be established either at
18 NEP's sole discretion, or through agreements between NEP and landlords to
19 which tenants are not privy (Exhibit YP-1-R (DLC-NEP I-6.v)).
- 20 • NEP does not maintain a public tariff articulating uniform standards, terms,
21 programs, and rules applicable to the electric service it provides to tenants.
22 Rather, such terms are contained within tenants' leases with their landlords,
23 and/or in landlords' contracts with NEP (Exhibit YP-1-R (DLC-NEP I-7.b)).

1 This raises the prospects that such terms might not be consistent, comparable to
2 Duquesne Light's programs or tariffs, or binding on NEP. Furthermore, it does
3 not appear that NEP's terms are subject to prior review or approval by an
4 independent regulatory body.

- 5 • NEP frequently does not provide tenants with information directly relevant to
6 their electric service, including (but not necessarily limited to) post-termination
7 notices (Exhibit YP-1-R (DLC-NEP I-7.d)); changes in upcoming rate or
8 service changes (Exhibit YP-1-R (DLC-NEP I-7.e-f)); or information on how
9 to file complaints concerning electric service (Exhibit YP-1-R (DLC-NEP I-
10 46).

11
12 **Q. Does Ms. Ringenbach respond to your concern in direct testimony that**
13 **allowing existing buildings to convert from individual to master metering may**
14 **produce shifts in revenue allocation?**

15 A. Yes. Ms. Ringenbach avers, "Based upon our experience in Pennsylvania and other
16 states, we have no reason to believe that implementing master metering in
17 Duquesne's service territory along the lines of NEP's business model would trigger
18 a significant shift in DLC's inter or intra class revenue allocations between now
19 and its next likely rate case" (NEP St. 1, p. 24, lines 3-6).

20
21 **Q. Do you agree?**

22 A. No. First, Ms. Ringenbach's definition of "significant shift" in this context borders
23 on the absurd. She states in discovery that a "[s]ignificant shift would be a change

1 that would lead to a **10% or** [sic] **reduction in total revenue** due to residential
2 customer load to commercial load switching due to master metering without any
3 other reductions in costs to serve” (Exhibit YP-1-R (DLC-NEP I-43)) (emphasis
4 added). The Company’s projected 2022 total revenues at proposed rates are
5 approximately \$1,045,000,000. See DLC Exhibit 1, DFR IV-A, p. 3 of 6. Thus, by
6 Ms. Ringenbach’s reckoning, an annual revenue reduction of \$100 million would
7 not be “significant.” I respectfully disagree.

8 Second, Ms. Ringenbach fails to present any evidence to disturb the fact
9 that customer migration from residential to commercial classes necessarily has
10 revenue allocation impacts. While I am admittedly not a rate design expert, I
11 understand that the number of customers in a given rate class, and those customers’
12 loads, are fundamental facts that inform the development of rates. Ms. Ringenbach
13 does not offer any such facts, nor does she estimate the number of buildings or
14 customers that might switch rate classes under NEP’s proposed rule.

15
16 **Q. Do you have any additional concerns regarding NEP’s proposed tariff rule**
17 **41.2?**

18 A. Yes. Setting aside my substantive concerns articulated above regarding NEP’s
19 submetering proposal, the NEP’s proposed tariff rule is also unreasonably vague,
20 and would likely be impractical in application.

21
22 **Q. Please explain.**

1 A. NEP’s proposed tariff rule, included as Exhibit TR-11, articulates eligibility criteria
2 for master metered buildings, and then proposes the following process by which
3 master metering would be implemented:

4 Customers or their authorized representative permitted to use Master
5 Metering under this Rule shall also comply with the following:

6
7 1. The Company may request and the Customer or its authorized
8 representative shall provide within 60 days of a request information
9 to certify ongoing compliance with the above criteria: and

10
11 The Company shall provide a Commission approved form for
12 Customer or Authorized Representative contact information and
13 required details to ensure proper delivery of such a request;
14 Customers or their authorized representative shall notify Duquesne
15 of their decision to Master Meter under this Rule and shall submit
16 the notice to the Company using a form previously reviewed and
17 approved by the Commission. The Company shall make the form
18 available on its website. The Company shall advise the Customer if
19 the form has any deficiencies within fourteen (14) days of its
20 submission. The Company shall participate in a Commission staff
21 mediation of any unresolved deficiencies should one be requested
22 by the Customer or its authorized representative.
23

24 NEP thus proposes a novel mediation process, to be administered by Commission
25 staff, to resolve potential deficiencies in customers’ master metering requests.

26 NEP does not provide evidence to indicate whether the Commission is
27 willing or equipped to assume this role; the Commission bureau(s) responsible to
28 administer the mediation process; how such mediation process should proceed; or
29 whether or how Commission staff review would differ from the Commission’s
30 existing complaint procedures. Moreover, NEP did not provide a copy of the master
31 metering request form that it proposes would be the subject of Commission staff’s
32 review (see Exhibit YP-1-R (DLC-NEP I-41)), which further obscures the nature
33 of the Commission staff’s task, and its associated workload.

1 Finally, I observe that for all the ways in which I believe NEP’s submetering
2 operations would harm customers, there is little in NEP’s proposed Rule 41.2 that
3 would prevent NEP (or any other submetering company) from implementing
4 something even more detrimental to customers in the future. The standards to which
5 Rule 41.2 would hold submetering companies are quite low, and include almost
6 nothing in the way of tenant protections. Even if the Commission determines that
7 NEP’s services as described in its presentation in this case are acceptable – which
8 the Commission should not do – it still should not approve Rule 41.2, which would
9 open the door to tenant abuses not described in NEP’s presentation.

10

11 **Q. Does this conclude your rebuttal testimony?**

12 A. Yes. I reserve the right to supplement my testimony through the course of this
13 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 7-R**

**Rebuttal Testimony of Katherine M. Scholl
Subject: Residential COVID-19 Debt Relief, Universal Service, and Various
Customer Service Issues**

Dated: July 26, 2021

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1 **I. Introduction and Summary**

2
3 **Q. Please state your full name and business address.**

4 A. My name is Katherine Scholl. My business address is 411 Seventh Avenue, Mail
5 Drop 15-1, Pittsburgh PA 15219
6

7 **Q. What is your position at Duquesne Light Company (“Duquesne Light” or
8 “Company”)?**

9 A. I am the Director Billing and of Revenue Management.
10

11 **Q. Have you previously submitted testimony in this proceeding on behalf of
12 Duquesne Light?**

13 A. Yes. On April 16, 2021, I submitted direct testimony (Duquesne Light Statement
14 No. 7) which details the Company’s residential customer assistance programs and
15 proposals.
16

17 **Q. What is the purpose of your rebuttal testimony?**

18 A. The purpose of my rebuttal testimony is to respond to the direct testimonies
19 submitted by non-Company parties in this proceeding that address residential
20 customer assistance proposals. Specifically, this includes: the Pennsylvania
21 Public Utility Commission’s (“PUC” or the “Commission”) Bureau of
22 Investigation & Enforcement (“I&E”) Witness Wilson; the Office of Consumer
23 Advocate (“OCA”) Witness Colton; The Coalition for Affordable Utility Service
24 and Energy Efficiency of Pennsylvania (“CAUSE-PA”) Witness Geller; the
25 Natural Resources Defense Council (“NRDC”) Witness Levin, and The
26 Pennsylvania Weatherization Providers Task Force (“PWPTF”) Witness Brady.
27

28 **Q. How is your rebuttal testimony organized?**

29 A. Section II responds to I&E Witness Christine Wilson’s direct testimony (I&E
30 Statement No. 1), which recommended disallowance of the Residential Covid-19
31 Debt Relief Program. Section III responds to certain aspects of OCA Witness

1 Rodger Colton's (OCA Statement No. 4) which discusses the Residential
2 COVID-19 Debt Relief program, universal services and the current economic
3 conditions resulting from the pandemic. Section IV responds to CAUSE-PA's
4 Witness Harry Geller testimony (CAUSE-PA Statement No. 1) recommending
5 various changes to low income programs for residential customers. Section V
6 responds to the direct testimony of NRDC Witness Amanda Levin related to
7 residential COVID-19 Debt relief. Finally, Section VI responds to the direct
8 testimony (PWPTF Statement No. 1) of PWPTF Witness Eugene Brady related to
9 universal services. My rebuttal testimony is organized by witness for the
10 convenience of the parties. However, I make use of cross-references as necessary
11 and appropriate to avoid repetition.

12
13 **Q. Are you sponsoring any exhibits with your rebuttal testimony?**

14 A. Yes. I am sponsoring various responses to interrogatories, including Duquesne
15 Light's responses to OCA-II-22-26, CAUSE-PA-I-4, CAUSE-PA-I-5, CAUSE-
16 PA-I-31, CAUSE-PA-III-14, and NRDC responses to DLC-I-1 through I-3. These
17 responses are attached and marked as Exhibit KS-1-R.

18
19 **II. I&E Recommendation regarding Residential**
20 **Covid-19 Debt Relief Program**

21 **Q. Have you reviewed I&E Witness Wilson's testimony in this proceeding?**

22 A. Yes. I have read Witness Wilson's testimony.

23 **Q. Please summarize I&E Witness Wilson's testimony regarding the Company's**
24 **proposed Residential Covid-19 Debt Relief Program.**

25 A. Witness Wilson recommends that the Residential COVID-19 Debt Relief program
26 be disallowed in its entirety for two reasons. First, Witness Wilson suggests that
27 more people are becoming vaccinated, and the economy is reopening, although
28 unemployment remains substantially higher than the pre-pandemic levels.

1 Second, Witness Wilson notes that PUC Chairman Brown Dutrieuille believes
2 that it is time to return to normal collection practices in light of the extended
3 payment arrangements made available by the Commission on March 11, 2021.

4 Witness Wilson also states that if the Commission approves the Residential
5 COVID-19 Debt Relief Program it should be funded by shareholders, and that if
6 cost recovery is permitted, the \$3.5 million cost should be normalized over a 43
7 month period.

8 **Q. Do you agree with Witness Wilson's recommendations?**

9 A. No. As admitted by Witness Wilson, unemployment rates remain substantially
10 higher than pre-pandemic levels. Uncoincidentally, residential delinquency levels
11 in 2021 closely mirror those of 2020, and are notably higher than in 2019:

12 Average Residential Delinquency (\$) / Acct

	April	May	June
2019	\$371	\$354	\$339
2020	\$459	\$458	\$462
2021	\$459	\$483	\$460

13 What's more, the unemployment rate in Duquesne Light's service territory is a
14 single, incomplete indicator of customer need. While flexible and extended
15 payment arrangements have been given to customers, Duquesne Light specific
16 data suggests that its customers are struggling to maintain those payment
17 arrangements. The table below shows that Duquesne Light customers have higher
18 delinquent balances than in 2019 prior to the pandemic.

19

20

21

1 Total Delinquency (\$) on Residential Payment Arrangements

	April	May	June
2019	\$11,006,803	\$10,330,660	\$9,090,630
2020	\$15,631,452	\$15,656,454	\$15,932,650
2021	\$8,698,791	\$13,506,150	\$16,275,686

2 **Q. Do you agree that shareholders should be required to fund the Residential**
3 **COVID-19 Debt Relief program if approved by the Commission?**

4 A. No. The Company's proposed short-term matching fund program incentivizes
5 customers who may be struggling to pay household expenses to prioritize
6 payment to Duquesne Light, which is preferable to customers continuing to amass
7 large uncollectible balances, the cost of which would ultimately be borne by
8 customers.

9 There is a correlation between higher customer delinquencies and the mandatory
10 extended moratorium on collections. While well-intended, the mandatory
11 moratorium resulted in higher, unaffordable account delinquencies for some
12 customers. The costs associated with the Residential COVID-19 Debt Relief
13 program are analogous to uncollectible expenses, which are recoverable. For these
14 reasons, the Company believes that the Residential COVID-19 Debt Relief
15 program should be approved, including appropriate cost recovery.

16 It is also important to note that the Company is encouraging customers to apply
17 for available assistance programs as appropriate. The Company's Customer
18 Service Representatives are trained to screen customers who indicate they are
19 having trouble paying their bill for any available energy assistance programs,
20 including CAP, LIHEAP, hardship fund (Dollar Energy Fund), Renters
21 Assistance, etc. Energy assistance programs are also routinely featured in the
22 Company's email blasts to customers, television commercials, and social media
23 posts.

1 The Company is also fully utilizing traditional collection methods, such as
2 termination for nonpayment. However, as the provider of an essential service,
3 terminations for nonpayment should be deployed a last resort. This is particularly
4 true as customers and the community continue to endure the effects of a deadly
5 health pandemic. New and more contagious variants of the COVID-19 virus
6 continue to penetrate communities causing illness and hospitalizations,
7 particularly among unvaccinated populations. As reported by the Wall Street
8 Journal¹:

9 *The country has reported an average of 32,287 new coronavirus cases each*
10 *day over the past week, according to a Wall Street Journal analysis of Johns*
11 *Hopkins data, more than double what the seven-day average was 10 days ago.*
12 *The uptick in cases has touched every state and Washington, D.C., with the*
13 *seven-day average of newly reported cases exceeding the 14-day average in*
14 *each place for the past four days, according to the data.*

15 *Coronavirus-related hospitalizations have also jumped, rising 35.8% between*
16 *July 7 and July 13 compared with the previous seven days, according to the*
17 *Centers for Disease Control and Prevention.*

18 *Doctors and epidemiologists point to the Delta variant, also known as*
19 *B.1.617.2, as a main cause. [The variant](#), now dominant in the U.S., is estimated*
20 *to be 40%-80% more infectious than the Alpha variant. First detected in India*
21 *late last year, Delta played a significant role in a record-setting surge of*
22 *infections there and has since led to increases in cases around the world.*
23 *Existing Covid-19 vaccines are effective against the variant, though no vaccine*
24 *is 100% effective.*

25

¹ “Delta Variant Helps Push Covid-19 Cases Higher in Every State”, The Wall Street Journal, July 19, 2021. <https://www.wsj.com/articles/delta-variant-helps-push-covid-19-cases-higher-in-every-state-11626733436>.

1 Duquesne Light has extended considerable effort to address delinquencies above
2 and beyond what is required by the Commission. Nonetheless, data indicates that
3 some customers need additional assistance to address their delinquency and
4 maintain electric distribution service. The proposed Residential COVID-19 Debt
5 Relief program provides a balanced approach to helping those in need while
6 mitigating the burden on other customers.

7 Finally, Duquesne Light Witness Robert O'Brien (DLC Statement No.10-R)
8 addresses I&E's proposal related to the appropriate normalization period.

9 **III. OCA recommendations regarding Residential Covid-19 Debt Relief**
10 **Program, universal service and residential deposits**

11 **Q. Have you reviewed OCA Witness Colton's testimony in this proceeding?**

12 A. Yes. I have read Witness Colton's testimony.

13 **Q. Please summarize Witnesses Colton's position and recommendations related**
14 **to Residential COVID-19 Debt Relief.**

15 A. Witness Colton recommends that the Commission approve Duquesne Light's
16 Residential COVID-19 Debt Relief program with substantial modifications,
17 including:

- 18 • That the minimum income eligibility of 150% should be eliminated,
19 allowing customers to choose enrollment in the Customer Assistance
20 Program ("CAP") or the Residential COVID-19 Debt Relief program, but
21 not both.
- 22 • That the program remain open until December 2022.
- 23 • That eligibility be open to residential customers with an arrearage of \$100
24 and 60 days past due.
- 25 • That the \$3 million budget be reserved exclusively for debt forgiveness.

- 1 • That matching forgiveness is granted for each payment up to \$300
2 regardless of whether the payment is on-time or in full, and that there are
3 no limits on the resources that qualify for matching forgiveness.
- 4 • That the proposed budget restriction of \$3 million be eliminated and to the
5 extent that actual program expenditures exceed \$3 million, Duquesne be
6 allowed to reconcile those expenditures and collect the excess through the
7 Universal Service Rider.

8 **Q. Do you agree with Witness Colton’s proposed modifications to the Residential**
9 **COVID-19 Debt Relief program?**

10 A. In part. Duquesne Light generally refers payment-troubled customers to its
11 universal services programs, including CAP. Accordingly, customers requesting
12 the Residential COVID-19 Debt Relief program would be referred to universal
13 services as necessary and appropriate based on the information provided to the
14 Company. As the Company’s CAP is voluntary, non-CAP customers whose
15 income is at or below 150% of the federal poverty level may choose to enroll in
16 CAP, the Residential COVID-19 Debt Relief program, or no program at all.
17 Thus, Duquesne Light agrees to remove the 150% income threshold from the
18 Residential COVID-19 Debt Relief program guidelines. As a practical matter,
19 however, the Company will encourage customers to enroll in the assistance
20 program that is most advantageous to them based on their unique circumstances
21 and program eligibility criteria.

22 The Company also agrees that limiting eligibility to residential customers with
23 and arrearage of \$100 and 60 days past due would help to target customers most
24 in need. Accordingly, Duquesne Light accepts OCA’s proposed modification
25 regarding the age of the arrearage.

26 The Company does not agree with the remaining proposed modifications to the
27 Residential COVID-19 Debt Relief program described above.

1 **Q. Please explain why the Company does not support extending the program to**
2 **December 2022.**

3 A. The Company designed and proposed a short, three (3) month matching
4 forgiveness program for a several reasons.

5 First, the three-month timing – January through March -- aligns with the months
6 leading up to the end of the winter moratorium. The Company intends to
7 encourage customers to maximize the funds available to them by combining
8 energy assistance grants with the Residential Covid-19 Relief program such that a
9 typical grant of up to \$300 would be matched to achieve \$600 in debt reduction.

10 Second, the Company seeks to engage with customers more frequently during the
11 moratorium, encouraging them to seek assistance prior to the typical “rush” that
12 occurs on or around April 1. As proposed, the Residential Covid-19 Relief
13 program is timed to create a sense of urgency to maximize access to available
14 funds.

15 **Q. Does the Company support reserving the \$3 million budget exclusively for**
16 **debt forgiveness as proposed by OCA Witness Colton?**

17 A. The Company intends to reserve the \$3 million budget for matching debt
18 forgiveness. The administrative funds (\$500,000) will be used to support technical
19 development; customer communications; and any waived reconnection fees.

20 **Q. Please clarify how the Company’s Residential COVID-19 Debt Relief**
21 **matching forgiveness will be applied if approved by the Commission as**
22 **proposed.**

23 A. As proposed, customers would apply to participate in the program. Upon
24 successful verification of income, the customer will then be encouraged to apply
25 for any available assistance. A single, one-time payment – be it paid directly by
26 the customer or via an energy assistance grant – will be matched, up to \$300.

1 **Q. Do you agree that customers should receive matching forgiveness for each**
2 **payment up to \$300?**

3 A. No. This proposed modification is a fundamental deviation from the purpose,
4 intent and design of the program. As described above, the program is designed to
5 marry Residential Covid-19 program funds with available energy assistance
6 grants. With a maximum of \$300 per customer, we can serve a minimum of
7 10,000 and allow an optimal number of customers to participate. Allowing an
8 individual customer to participate more than once would ultimately lower the
9 number of customers who could receive assistance from the program.

10 **Q. OCA Witness Colton also proposes that the budget restriction of \$3 million**
11 **be eliminated and to the extent that actual program expenditures exceed \$3**
12 **million, Duquesne be allowed to reconcile those expenditures and collect the**
13 **excess through the Universal Service Rider. Do you agree with this**
14 **proposal?**

15 A. I do not. The Company seeks to strike a balance between serving customers
16 through this program and through traditional universal services programs. In both
17 types of programs, the costs are borne by residential customers. Setting an
18 appropriate limit on this expense is important for maintaining affordability and
19 ensuring that all residential customers are not unduly burdened by the on-going
20 impacts of COVID-19.

21 **Q. What, if anything, does OCA Witness Colton recommend related to**
22 **Duquesne Light's low-income and universal service program outreach?**

23 A. Witness Colton recommends that Duquesne Light be directed to submit a detailed
24 three (3) year outreach plan to the Commission's Bureau of Consumer Services
25 (BCS) with the goal of expanding the identification of confirmed low-income
26 customers, expanding CAP, and expanding the number of customers enrolled in
27 CAP particularly for customers at or below 50% of the federal poverty level.

1 **Q. Do you agree with these recommendations?**

2 A. No. At the outset, the appropriate proceeding to address Duquesne Light's
3 Universal Service and Energy Conservation Plan ("USECP") design elements is
4 in the Company's USECP docket.² Customer outreach, use of community-based
5 organizations, etc. are design elements of the Company's universal service
6 programs (CAP, Hardship Fund and LIURP) that are not directly related to
7 ratemaking impacts or rate consequences of the Company's proposals. Therefore
8 these issues are appropriately addressed in the Company's USECP docket.
9 Indeed, these issues have been raised in the Company's USECP proceedings.

10 Additionally, Witness Colton's suggestion to require a three-year customer
11 outreach plan places additional burden on the Bureau of Consumer Services
12 (BCS) to review the proposed plan. In 2019, the Commission moved to have
13 USECPs span five years rather than three. If Witness Colton's community
14 outreach plan proposal is required by the Commission, it should align with the
15 timing of the Company's five-year USECP. Otherwise, the proposal threatens to
16 undo efforts to mitigate and streamline the USECP review process. Additionally,
17 the Company's USECP provides information regarding community outreach and
18 the use of CBOs. Requiring a separate three-year Commission-approved plan
19 would reduce the Company's operational flexibility to develop and implement
20 customer communication and outreach strategies, and is unnecessary and
21 duplicative.

22 **Q. Does Duquesne Light proactively work to identify low-income customers**
23 **within its service territory?**

24 A. Absolutely. During the Discovery phase of this proceeding, Witness Colton asked
25 the Company to outline targeted (emphasis added) outreach efforts made to low
26 income customers. I responded by outlining various targeted initiatives undertaken
27 by the Company (see OCA-II-22-26). As I understand it, targeted outreach is

² Indeed, the OCA and CAUSE-PA are parties to the Company's current USECP proceeding.

1 outreach that is specifically addressed to an individual. As such, my response
2 included only those tactics that were directed to individual customers, including
3 targeted emails and targeted phone calls. In my response to CAUSE-PA-I-31, I
4 outlined the Company’s community and grass-roots efforts and referred Mr. Colton
5 to that response in response to his questions about community and grass-roots
6 efforts.

7 It appears that Witness Colton also views community and grass-roots efforts as
8 “targeted outreach.” In stating that “Duquesne has undertaken no identifiable
9 efforts to work with specifically identified community-based organizations to
10 provide low income outreach³” and “when asked to do so, it did not provide the
11 name of even one community organization with whom it worked to expand its low-
12 income outreach” Witness Colton failed to acknowledge the significant number of
13 activities undertaken with community partner from 2019 through the present time.
14 As explained in my response to CAUSE-PA-5 CAUSE-PA-I-31, which is attached
15 and marked Exhibit KS-1-R and incorporated by reference, Duquesne Light
16 proactively identifies confirmed low-income customers and participates in a
17 plethora of outreach events.

18
19 **Q. Do you agree with Witness Colton’s conclusion that Duquesne Light is**
20 **under-serving its low-income customers?**

21 A. I do not. Duquesne Light is mindful of the needs of low-income customers as well
22 as the non-CAP residential customers that fund low income programs. As my
23 response to the previous question indicates – and as outlined in CAUSE-PA-I-31,
24 the Company goes to great lengths to work with community partners to reach low-
25 income customers and to encourage participation in energy assistance programs. In
26 the past five-years, Duquesne Light has made great strides to enhance the services
27 provided to its most economically vulnerable customers. While enrollment in CAP
28 may be lower for some customer segments, the full extent of Duquesne Light’s
29 efforts must be recognized. This includes:

- Significant community and customer outreach as detailed above

³ OCA St. 4, p. 47 line 10.

- 1 • providing greater affordability through implementation of the percentage of
- 2 payment plan (PIPP)
- 3 • providing additional grant funding through the Hardship fund in 2020
- 4 • providing CAP customers an opportunity to earn forgiveness of their entire
- 5 delinquent balance in January 2021
- 6 • personal, targeted outreach to high use customers for LIURP
- 7 • waiving late payment fees
- 8 • waiving reconnection fees, and
- 9 • granting flexible payment arrangements.

10

11 Accordingly, I do not believe that Duquesne Light is underserving its low income

12 customers. To the contrary, I believe the Company has admirably worked to

13 balance the needs of its customers to ensure reasonable, affordable service for all

14 customer populations.

15

16 **Q. Witness Colton states that Duquesne Light's Universal Service costs should be**

17 **allocated to all customer classes. Do you agree with this recommendation?**

18 A. No. As explained in my direct testimony (Duquesne Light Statement No. 7, p.11

19 lines 6-14), Duquesne Light has not proposed changes to the existing costs

20 allocation of its universal service programs. Commercial and industrial customers

21 are not eligible for the universal service programs and therefore do not directly

22 contribute to the costs of the programs, or directly benefit from the programs. It

23 is my view that that costs and benefits identified in Witness Colton's testimony

24 are ancillary, at best. Duquesne Light continues to believe that the program costs

25 are appropriately borne by the residential customer class.

26

27 **Q. In your direct testimony you proposed to set the bad debt offset in Duquesne**

28 **Light's Universal Service Rider (Rider No. 5) at 35,853. Witness Colton**

29 **recommends that the bad debt trigger be set at 35,000. Do you agree with**

30 **this recommendation?**

1 A. No. The proposed trigger of 35,863 is reasonable and appropriate. It aligns with
2 the number of customers enrolled in CAP at the end of 2019, just before the
3 pandemic began. At present, the Company has 34,654 customers in CAP. Setting
4 the trigger at 35,863 allows for an increase of 1,199, or 3.5%. Further, if the
5 Commission accepts Witness Colton's proposal to increase outreach and
6 enrollment in CAP for customers at 0-50% of the FPL, enrollment may be higher.
7 Accordingly, the proposed bad debt trigger of 35,853 is appropriate.

8

9 **Q. Witness Colton also proposes that Duquesne Light Tariff Rule No. 5 be**
10 **modified to provide that security deposits be paid in no fewer than four (4)**
11 **twenty-five percent (25%) installments with the first installment billed no**
12 **less than 30 days after the reconnection of service. Do you agree with**
13 **Witness Colton's proposal?**

14 A. The Company currently allows customers to pay the security deposit in four (4)
15 25% installments, which is more generous than Commission regulations allow.
16 Historically, Duquesne Light has required payment of a portion of the balance as
17 a condition of service prior to reconnection, as permitted by Commission
18 regulations.

19

20 The proposed language states "[w]hen the Company determines a deposit is
21 required for new service or for reconnection of service as described in Rule No.
22 40, such deposit shall be payable within a reasonable time period after
23 commencing or reconnecting electric service."

24

25 The proposed language was intended to grant the Company the flexibility to allow
26 customers and applicants additional time to pay security deposits without being in
27 conflict with the tariff language. The Company does not believe that codifying
28 the current rule is the best way to achieve the desired goal. Accordingly, the
29 Company proposes the following amendment:

30

1 “When the Company determines a deposit is required for new service or
2 for reconnection of service as described in Rule No. 40, such deposit shall
3 be payable within a reasonable time period after commencing or
4 reconnecting service, but not a shorter time period than required by
5 applicable regulations in Chapter 56 of the Pennsylvania Code.”
6

7 **Q. Please respond to Witness Colton’s testimony regarding Duquesne Light’s**
8 **termination efforts.**

9 A. Witness Colton concludes that Duquesne Light’s performance on collection is not
10 exemplary because data demonstrates an increase in terminations for nonpayment
11 in 2017, 2018, and 2019. Notably, Duquesne Light implemented a moratorium on
12 terminations in 2015- 2016 due to the implementation of its new customer care and
13 billing system (“FOCUS”). As shown in the chart below, terminations were
14 uncharacteristically low in 2015 and 2016.
15

	Terminations	Termination Rate
2010	21,915	4.18%
2011	22,927	4.37%
2012	23,533	4.50%
2013	25,649	4.90%
2014	23,853	4.50%
2015	16,601	3.20%
2016	12,726	2.40%
2017	21,575	4.10%
2018	26,119	4.90%
2019	27,688	5.10%

16
17
18 An increase in termination for nonpayment following a moratorium is not
19 necessarily indicative of poor performance, rather it’s a return to historical trends.
20

21 Additionally, Duquesne Light adamantly disagrees that its lower delinquency is
22 indicative of poor performance. Quite the opposite. Duquesne Light strives to

1 maintain a low percentage of billings in arrears to avoid high uncollectibles, which
2 helps mitigate rate increases.

3
4 Witness Colton notes, “Duquesne had one of the highest termination rates in the
5 state despite having the second lowest percentage of residential customers in
6 arrears.” While terminations are always considered to be a last resort, the statistics
7 cited by Mr. Colton actually highlight how Duquesne has used all appropriate
8 means – including terminations – to most appropriately manage customers’ debt
9 levels.

10 **IV. CAUSE-PA recommendations regarding low-income residential customer**
11 **assistance programs**

12 **Q. Have you reviewed the testimony of CAUSE-PA witness Harry Geller?**

13 A. Yes. I have reviewed the testimony. In total, Witness Geller makes eighteen (18)
14 recommendations including, but not limited to, a recommendation that the
15 Company’s rate increase be denied because rates are “already unaffordable,” and
16 that the Company be required to provide additional services to low-income
17 customers at an incremental cost of *at least* \$4 million.

18
19 **Q. Please summarize the recommendations that you will address in your**
20 **rebuttal testimony.**

21 A. On pages 52 through 54 of CAUSE-PA Statement No 1, Witness Geller
22 recommends that the Commission:

- 23 • Require DLC to provide matching additional funding in the amount of
24 \$3 million (plus associated administrative costs) for DLC’s Hardship
25 Fund as a temporary COVID-19 debt relief measure.
- 26 • Require DLC to screen residential customers who apply for the
27 COVID-19 Debt Relief Program for eligibility for low income
28 assistance programs and other sources of assistance, such as LIHEAP,
29 ERAP, and the Homeowner Assistance Fund. DLC should also be
30 required to work with stakeholders through its Advisory Group in

1 order to better coordinate referrals to available sources of assistance,
2 such as through CBOs

- 3 • Require DLC to offer more flexible payment arrangements to
4 customers who enroll in the COVID-19 Debt Relief Program, in line
5 with the payment arrangement lengths set forth in the Commission
6 Order at M-2020-3019244, for the duration of the COVID-19 Debt
7 Relief Program
- 8 • Require DLC to actively monitor and investigate if CAP customers’
9 usage levels giving rise to reaching the CAP maximum level has been
10 caused by factors beyond the household’s control and CAP
11 participants would be eligible for adjustments to their maximum CAP
12 credits based on extenuating circumstances, including but not limited
13 to the list provided in DLC’s USECP. If this is the case, the household
14 should not be sanctioned by loss of CAP rate.
- 15 • Require DLC to actively notifying all customers when they reach 50,
16 75, and 90% of their CAP maximum levels and advise them of
17 possible exemptions.
- 18 • Require DLC to classify “de facto” heating customers as heating
19 customers, so that they receive the higher level of maximum CAP
20 credits.
- 21 • To the extent any increase in rates is approved, require DLC to
22 increase its maximum CAP credit thresholds by an amount equal to the
23 annual average increase in residential rates.
- 24 • Require DLC to closely track and report on the number CAP
25 customers who exceed their maximum CAP credit limit. If more than
26 5% of DLC’s CAP customers exceed 100% of their maximum CAP
27 credit threshold prior to the 11th month of a given program year, DLC
28 should be required to further increase the maximum CAP credit
29 thresholds such that no more than 5% of CAP customers exceed the
30 maximum CAP credit threshold in a given year.
- 31 • Require DLC to increase its annual LIURP budget by \$1 million.

- 1 • Require DLC to carryover any unspent LIURP funds from a previous
2 program year in order to ensure that low income customers are able to
3 sufficiently access LIURP services in order to improve their energy
4 efficiency and monthly bills.
- 5 • Require DLC to eliminate its requirement that applicants for
6 residential service provide a notarized application as a condition of
7 establishing service.
- 8 • Require DLC to accept alternative identification, including ITINs,
9 social security cards, birth certificates, health insurance cards, school
10 identification, work identification, or government benefit letters or
11 cards that do not list an address if they are presented in combination
12 with another utility bill or lease.

13 **Q. Do you agree with Witness Gellers' recommendations?**

14 A. As stated above (page 12), the Company believes that the appropriate proceeding
15 to address USECP design elements is in the Company's USECP docket.
16 Accordingly and perhaps unsurprisingly to CAUSE-PA, Duquesne Light is
17 opposed to the recommendations advanced by Witness Geller on behalf of
18 CAUSE-PA with limited exceptions as discussed below.

19
20 **Q. Do you agree that Duquesne Light should provide matching additional
21 funding in the amount of \$3 million for the Company's Hardship Fund as a
22 temporary COVID-19 debt relief measure?**

23 A. No. At the beginning of the COVID pandemic in 2020, the Company provided
24 additional funding to the Company's Hardship Fund. In the midst of the
25 pandemic, the Company launched a new CAP and provided the opportunity for
26 arrearage forgiveness totaling over \$10 million. The Company also proposed a \$3
27 million Residential COVID-19 Debt Relief program in this proceeding. I do not
28 believe it's necessary to add an additional \$3 million to the hardship fund.

29
30 **Q. Will Duquesne Light screen residential customers who apply for the COVID-
31 19 Debt Relief Program for eligibility for low income assistance programs**

1 **and other sources of assistance, such as LIHEAP, ERAP, and the**
2 **Homeowner Assistance Fund?**

3 A. Yes. In the normal course of business, customers who apply for any type of
4 income-qualified program are evaluated for participation in any and all relevant
5 programs that provide payment assistance.

6
7 **Q. Does Duquesne Light intend to work with stakeholders through its Advisory**
8 **Group in order to better coordinate referrals to available sources of**
9 **assistance, such as through CBOs?**

10 A. Yes. The Company intends to continue to work with stakeholders through the
11 Advisory group as it has for many years. We meet with this group a minimum of
12 three times per year, but also schedule interim meetings as necessary to support
13 collaborative initiatives. The Company is also in daily contact with the CBOs who
14 support the CAP program – Holy Family Institute and Catholic Charities, and we
15 are in frequent contact with various organizations throughout the service territory,
16 including Salvation Army, St. Vincent de Paul, North Hills Community Outreach,
17 South Hills Interfaith Movement (SHIM), etc. Further, the Company is partnering
18 with other local utilities – namely Peoples Natural Gas and Pittsburgh Water &
19 Sewer Authority – to coordinate referrals across utilities.

20
21 **Q. Will Duquesne Light offer payment arrangement lengths as set forth in the**
22 **Commission Order at M-2020-3019244, for the duration of the COVID-19**
23 **Debt Relief Program?**

24 A. Based on the Commission's most recent Order, the protections afforded to
25 customers through the noted emergency order noted will end on September 30,
26 2021. I maintain that 36 months is an appropriate length of time for payment
27 arrangements made through the COVID-19 Debt Relief Program. The Company
28 is committed to offering reasonable terms to customers and will continue to
29 follow applicable Commission regulations regarding restoration payment
30 arrangements granted for 60 months.

31

1 **Q. Please explain how Duquesne Light manages exceptions from its CAP**
2 **maximum credits?**

3 A. The Company has a two-fold approach to managing exceptions to the CAP
4 maximum credits.

5
6 First, the Company recently appointed a full-time employee of Holy Family
7 Institute – one of the CBOs who serve as administrators of the CAP program – to
8 be a Customer Success Associate. This person actively reviews a list of
9 customers who are near or who have reached their CAP maximum discount. She
10 engages in conversation with the customer and determines if an exception is
11 appropriate based on extraordinary circumstances, and also provides appropriate
12 referrals to grant monies, energy efficiency programs, etc.

13
14 Secondly, the internal team responsible for managing the CAP program routinely
15 reviews the list of customers who have been granted said exceptions and ensures
16 that they remain in place through program events such as recertification. This
17 extra step ensures that no customer is mistakenly denied the exceptions that have
18 been granted.

19
20 **Q. In your view, is Duquesne Light’s process for managing exceptions to the**
21 **CAP maximum credits appropriate considering relevant factors such as cost**
22 **containment, administrative costs and incentivizing conservation?**

23 A. Yes, very much so. The Company’s approach is both generous and fair. At the
24 present time, we have 182 customers who have been granted exceptions to the
25 CAP maximum discount. Most customers are granted a 10% - 50% increase,
26 though in extreme situations we have granted overages of 70% - 100% beyond the
27 stated maximum discount.

28
29 **Q. Does Duquesne Light notify all CAP customers when they reach 50, 75, and**
30 **90% of their CAP maximum levels?**

1 A. All CAP customers are provided with their CAP credit usage monthly. The
2 Company instituted a new bill design earlier this year. For CAP customers, the
3 amount of discount used year-to-date and the reset date are clearly noted and
4 presented in graphical form on each bill. Research conducted prior to launching
5 this bill design garnered positive feedback from CAP customers.

6

7 While the Company does not conduct targeted outreach to CAP customers at
8 these specific thresholds, the Customer Success Associate described above begins
9 targeted outreach when a customer is at 70% of the maximum discount.

10

11 **Q. Do you agree that “de facto” heating customers should be treated as heating
12 customers for purposes of determining the CAP max?**

13 A. No. Treating “de facto” heating customers as electric heating customers for
14 purposes of determining the CAP max could create a perverse incentive, or reduce
15 customer’s incentive to eliminate their reliance of space heaters. Of the utmost
16 importance is providing a safe source of heating. Therefore, the preferred
17 approach is to help customers gain access to an appropriate, safe heating source
18 for their home. Customers who are relying on space heaters rather than a gas-
19 powered unit should be referred to an appropriate energy efficiency program.
20 This approach emphasizes safety by avoiding reliance on dangerous space
21 heaters, and helps to maintain program affordability for both CAP customers as
22 well as other residential customers who bear the cost of such programs.

23

24 **Q. Do you support increasing Duquesne Light’s maximum CAP credit
25 thresholds by an amount equal to the annual average increase in residential
26 rates, to extent an increase is approved?**

27 A. No. The CAP maximum is as an important cost containment mechanism. A
28 blanket increase would needlessly inflate the overall program costs to non-CAP
29 residential customers because a significant percentage of CAP customers do not
30 hit their CAP max. Given that 90% of CAP customers do not exceed the CAP
31 maximum, the current CAP maximums remain appropriate. As explained in my

1 response to CAUSE-PA-III-14, there is no evidence that the proposed rate
2 increase, if granted, will result in a substantially higher number of customers
3 exceeding the CAP maximum. CAUSE-PA-III-14 is attached and incorporated
4 by reference as Exhibit KS-R-1.

5
6 Additionally, in his direct testimony Witness Geller (p. 36-37) outlined the
7 number of customers who reached the CAP maximum in prior years, under a
8 different program with different maximum discounts. Witness Geller then refers
9 to data I provided and states, "...309 CAP customers have already exceeded their
10 maximum CAP credits at current rates and an additional 641 CAP customers have
11 exceeded between 70-99% of their maximum CAP credits."

12
13 While true, it is worth noting that the 309 customers who reached their max
14 represent less than 1% of all CAP customers. In total, customers who have used at
15 least 70% of their discount equate to fewer than 3% of all CAP customers. Being
16 5 months into the new program, these figures track very closely with CAUSE-
17 PA's preference to maintain the percentage of customers hitting the maximum
18 discount at 5%. Given current data, making any changes to the maximum annual
19 discounts is premature.

20
21 Finally, the current USECP proceeding addresses how on-going analysis will be
22 conducted and resolutions will be reached should the number of customers hitting
23 the maximum annual discount grow.

24
25 **Q. Witness Geller also suggest that no more than 5% of CAP customers should**
26 **hit their CAP max. Do you agree?**

27 A. No. The maximum annual discounts were set such that 5 – 10% of customers
28 would be likely to hit the maximum. In the first 5 months of the program, the
29 actual experience appears to be on-target with this expectation.

1 Further, the maximum annual discount needs to serve as an incentive for
2 customers to conserve energy, and to balance the costs borne by other customers
3 to support the program.
4

5 **Q. Does the Company support increasing the LIURP budget by \$1 million?**

6 A. No. Upon information and belief, Duquesne Light has continuously served all
7 willing customers through its LIURP programs. At the current funding levels,
8 Duquesne Light has unused LIURP budget dollars, despite serving all willing
9 customers. In its pending USECP, Duquesne Light addresses program design
10 changes it intends to make, subject to Commission approval, to help ensure that
11 the funding currently available to customers is appropriately utilized.
12

13 Additionally, as noted several times in my testimony, the Company makes every
14 effort to balance the needs of all customers in its provision of universal service.
15 While seeking to protect low-income customers facing a proposed rate increase is
16 admirable, it should be noted that these proposed protections come at a cost to the
17 customers who fund the programs, including customers whose income is at 151-
18 250% of the federal poverty level. These low and moderate income customers
19 should have affordable electric distribution service too. I do not believe that a
20 rate increase borne by all customers should be unduly compounded with
21 additional universal services funding, as doing so would further raise rates for a
22 majority of the Company's residential customers. Rather, the Company's efforts
23 to better utilize available resources are the appropriate recourse at this time.
24

25 **Q. Does Duquesne Light support carrying over any unspent LIURP funds from
26 a previous program year?**

27 A. Duquesne Light strongly supports efforts to help customers conserve energy,
28 including low-income customers. This includes maintaining available LIURP
29 funding during the USECP five year plan.
30

31 **Q. Please explain Duquesne Light's service application requirements.**

1 A. A vast majority of Duquesne Light applications for service are paperless. As
2 described in CAUSE-PA-I-4, which is attached as marked as Exhibit KS-1-R, the
3 Company utilizes a web-based Applicant Service Tool (AST) to manage customer
4 applications for utility service. To apply for service, applicants must provide their
5 name, age, address to where they are applying, and an address where credit has
6 been established. The AST then sends applicant's information to TransUnion to
7 detect potential "Red Flags."

8

9 By way of background, the Fair Credit Reporting Act "Red Flags Rule" requires
10 companies, including Duquesne Light, to have policies in place to protect
11 customers from identity theft. Duquesne Light implemented a confidential
12 written Identity Theft Program Prevention (ITPP) Program designed to detect and
13 mitigate potential identity theft in its daily operations. Pursuant to Duquesne
14 Light's ITPP, applications are characterized as low, medium or high risks relative
15 to potential identity theft. The AST captures key data elements relevant to the
16 applicant which guides the user step by step through the validation process via a
17 series of questions. The AST functionality includes TransUnion validation which
18 determines if an application is low, medium or high risk. Under the Company's
19 ITPP, a low risk applicant may establish service, a medium risk applicant may be
20 required to provide knowledge-based authentication or over the phone code,
21 however a high risk applicant is required to provide a notarized application to
22 verify their identity. Examples of high risk applicants include applicants that
23 provide a SSN that may belong to a deceased person, or where there is an active
24 fraud alert on the applicants credit file. These procedures are designed to protect
25 consumers from identity theft by verifying the identity of the applicant.

26

27 The above-described process was implemented in January, 2021. Through the
28 end of May, 2021, the Company processed 15,581 applications through the AST.
29 Only 42 customers -- or 0.26% -- were asked to provide a notarized application.

30

1 Duquesne Light believes that it is appropriate to balance administrative burden
2 and ease with protecting customers and the Company from fraud. Duquesne
3 Light's application process is appropriately designed to balance those objectives.
4

5 **Q. Please explain which forms of identification Duquesne Light currently**
6 **accepts to establish service.**

7 A. With the implementation of the AST, which includes identity verification through
8 TransUnion, most customers are not required to provide further identification.
9 Applicants who do not have a current or former address in the United States are
10 required to submit a written or emailed application along with a non-expired,
11 government issued form of identification.
12

13 **V. NRDC recommendations regarding Residential Covid-19 debt relief**
14 **program.**

15 **Q. Have you reviewed the testimony of NRDC Witness Amanda Levin?**

16 A. Yes. I have reviewed the testimony. Witness Levin recommends three (3)
17 changes to the Company's Residential COVID-19 Debt Relief program. First,
18 Witness Levin recommends that the Commission defer cost recovery associated
19 with the administrative costs of the program. Second, Witness Levin
20 recommends that the Company be required to waive any and all late fees and
21 reconnections until at least December 2021 regardless of a customer's ability to
22 pay their balance. Finally, Witness Levin recommends that Duquesne Light be
23 required to track and reports quarterly to the Commission information including
24 geographical and income data.
25

26 **Q. Do you agree with NRDC's recommendations ?**

27 A. Duquesne Light is not opposed to tracking its administrative costs associated with
28 the Residential COVID-19 Debt Relief Program and creating a regulatory liability
29 for unused portions of the programs administrative costs to be refunded, if
30 applicable, in a future rate case.

1 However, I do not agree that late payment charges and reconnections fees should
2 continue to be waived. This issue has been decided by the Commission and the
3 Emergency Declaration has been lifted in its entirety. There is no basis upon
4 which to require the Company to waive these fees.

5
6 Finally, I also disagree with Witness Levin's recommendation that Duquesne
7 Light should be required to track and report certain geographic and income data to
8 the Commission for purposes of monitoring service equity. First, Duquesne Light
9 is not aware of any other Pennsylvania electric distribution company that reports
10 this data to the PUC. Accordingly, it is unclear how any data reported by
11 Duquesne Light would be measured by the Commission.

12
13 Additionally, if the Commission desires to amend certain reporting requirements,
14 it should do so in a generic rulemaking similar to the recent Diversity Rulemaking
15 at docket no. L-2020-3017284 to ensure consistency in the data being reported.
16 Individual rate cases are not the appropriate forum to establish reporting
17 requirements related to macro, non-utility specific socio-economic equity issues.

18
19 **Q. Is there anything else that you would like to address with respect to NRDC**
20 **Witness Levin's testimony?**

21 A. Yes. I want to emphasize that Duquesne Light's leadership team and employees
22 have demonstrated a tireless commitment to diversity, equity and inclusion within
23 our organization, and the communities we serve through actions, not just reports
24 and words. Because equity is critically important to Duquesne Light, I also want
25 to be abundantly clear that there is *no evidence* that the disparities discussed
26 throughout Witness Levin's testimony are occurring as a result of Duquesne Light
27 Company policies and action, nor are they specific to Duquesne Light's service
28 territory. In response to questions propounded on NRDC regarding its statements
29 about racial and ethnic inequity, which are attached, incorporated by reference
30 and marked as Exhibit KS-1-R, NRDC admits that these statements are not
31 specific to Duquesne Light or its service territory.

1 **VI. PWPTF recommendations regarding universal service programs.**

2 **Q. Have you reviewed the testimony of Pennsylvania Weatherization Providers**
3 **Taskforce (“PWPTF”) Witness Eugene M. Brady?**

4 A. Yes. I have review Witness Brady’s testimony. In summary, Witness Brady
5 states that if rate relief is granted, there should be an increase in universal service
6 funding, including increasing LIURP funding by \$689,500 and a minimum
7 Hardship contribution by Duquesne Light of \$500,000 to be distributed in
8 accordance with the percentage of low-income customers in the counties. Witness
9 Brady also suggests that Duquesne Light should partner with PWPTF member
10 agencies to implement LIURP.

11
12 **Q. Do you agree with Witness Brady’s recommendations?**

13 A. No. As mentioned above, the Company believes that the appropriate proceeding
14 to address its USECP design elements is in the Company’s USECP docket.

15
16 With respect to LIURP funding, Witness Brady’s suggestion that rate relief – if
17 granted – should require additional LIURP funding amounts to adding a further
18 rate increase to customers who fund LIURP and other universal services programs
19 today via Rider 5. As stated above, Duquesne Light does not believe that non-
20 CAP residential customers should continue to be pressed to pay an ever-
21 increasing amount in support of low-income programs.

22
23 As explained above, the Company already made an additional contribution to the
24 Hardship fund in 2020. We have also proposed additional COVID-19 Debt Relief
25 programs in this proceeding.

26
27 Finally, as explained above, the Company’s use of CBOs is, and has been
28 exemplary. Duquesne Light has partners with CBOs to administer its universal
29 service programs since the program’s inception. CBOs are chosen using the
30 Company’s competitive procurement process to ensure services are cost-

1 competitive and the selection process is fair and unbiased. The Company's
2 current use of CBOs and procurement process are appropriate.

3

4 **Q. Does this conclude your direct testimony?**

5 A. Yes.

6

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 8-R**

**Rebuttal Testimony of Sarah J. Oleksak
Subject: Transportation Electrification Programs**

Date: July 26, 2021

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1 **I. INTRODUCTION AND PURPOSE OF REBUTTAL TESTIMONY**

2

3 **Q. Please state your full name, business affiliation and address.**

4 A. My name is Sarah J. Olexsak. I am the Manager, Transportation Electrification for
5 Duquesne Light Company (“Duquesne Light” or “Company”). My business address is
6 Duquesne Light Company, 411 Seventh Avenue, Pittsburgh, PA 15219.

7

8 **Q. Did you previously submit testimony in this proceeding on behalf of Duquesne Light
9 Company?**

10 A. Yes, I did. I submitted my direct testimony (Duquesne Light Statement No. 8) on April
11 16, 2021.

12

13 **Q. What is the purpose of your rebuttal testimony?**

14 A. The purpose of my rebuttal testimony is to respond to Bureau of Investigation and
15 Enforcement (“I&E”) Witnesses Keller and Cline (I&E Statement Nos. 2 and 5,
16 respectively), Office of Consumer Advocate (“OCA”) witness Nelson (OCA Statement
17 No. 6), Office of Small Business Advocate (“OSBA”) witness Knecht (OSBA Statement
18 No. 1), Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
19 (“CAUSE-PA”) witness Geller (CAUSE-PA Statement No. 1), ChargePoint witness Deal
20 (ChargePoint Statement No. 1), and Natural Resources Defense Council (“NRDC”) witness
21 Harris (NRDC Statement No. 2) with respect to the Company’s proposed
22 Transportation Electrification Programs (“TE Programs”).

23

24 **Q. Are you sponsoring any Exhibits along with your rebuttal testimony?**

1 A. Yes, I am sponsoring Exhibits SO-1-R through SO-11-R.

2

3 **Q. Please summarize the positions of the other parties with respect to the Company's**
4 **proposed TE Programs.**

5 A. Parties took diverse positions on the Company's TE Programs proposal, which, taken
6 together, further evidence the reasonableness of the Company's balanced approach.

7 I&E witnesses Keller and Cline (I&E Statement Nos. 2 and 5, respectively) both
8 present testimony regarding the Company's proposed TE Programs. Witness Cline
9 recommends that the TE Programs be approved by the Commission. Mr. Keller indicates
10 that he accepts the premise of all three pilots within the Charging Infrastructure Portfolio
11 as well as the three components of the Customer Portfolio. Mr. Keller and Mr. Cline both
12 suggest TE Programs reporting requirements.

13 OCA witness Nelson (OCA Statement No. 6) expresses concern that the
14 Company's TE Program proposal lacks an adequate evaluation and assessment plan and
15 that the proposal's load management offerings are insufficient. Mr. Nelson recommends
16 rejection of the Home Charging Pilot and denial of the Company's request for make-ready
17 and charging station capital recovery for the proposed Charging Infrastructure Portfolio. In
18 the alternative, Mr. Nelson proposes that such funds could be provided to customers as a
19 rebate. Additionally, Mr. Nelson suggests that the Commission require the Company to
20 submit an evaluation and assessment plan, reduction of the Awareness, Education, and
21 Engagement (AEE) budget by 75%, rejection of the Fleet Advisory Service, and not permit
22 pilot activity through 2024. Lastly, Mr. Nelson encourages the Commission to require the
23 Company to file an electric vehicle (EV) load management proposal within 18 months of
24 a final order in the case.

1 CAUSE-PA witness Geller’s testimony (CAUSE-PA Statement No. 1) focuses on
2 how the proposed TE Programs will impact the Company’s low income customers. Mr.
3 Gellar avers that low-income customer lack ability to access EVs and EV charging
4 infrastructure, yet recognizes “that there are likely tangible emission benefits as a result of
5 transportation electrification that can help to lessen the historical burden of emissions in
6 low income communities and communities of color” (CAUSE-PA Statement No.1, p. 45,
7 lines 7-9). Mr. Geller recommends that the Company focus investment in infrastructure
8 that supports the electrification of accessible transportation options, specifically in or
9 serving Environmental Justice (EJ) Areas over infrastructure that supports personal vehicle
10 charging. He also recommends that the Company’s low income customers be exempted
11 from costs related to the Home Charging Pilot.

12 In his testimony, OSBA witness Knecht provides policy positions that describe
13 OSBA’s stance on electric utility EV charging infrastructure programs (OSBA Statement
14 No. 1, p. 32-34). Mr. Knecht argues that the Company’s proposed TE Programs are not
15 consistent with OSBA’s policy positions, and that the demand for charging infrastructure
16 can and should be met by unregulated entities. Mr. Knecht recommends the rejection of
17 the Public, Workplace, and Multi-Unit Dwelling Make-Ready Charging Pilot and the Fleet
18 and Transit Charging Pilot, and indicates that he refrains from taking a position on the
19 Home Charging Pilot.

20 NRDC witness Harris generally supports the Company’s TE proposals. She states
21 that the Company’s proposal takes “...a holistic, portfolio approach to support the growing
22 EV market...” and points out that the TE Programs, “...will only support a small
23 percentage of the charging infrastructure in its service territory that will be needed as EV
24 deployments increase.” (NRDC Statement No. 2, p. 4, lines 11-14). Ms. Harris provides a

1 number of recommended modifications and additions to the proposal including expansion
2 of utility ownership of charging stations for multi-unit dwelling customers, increased
3 funding for charging infrastructure to support medium- and heavy-duty fleets, and
4 increased prioritization of fleets servicing EJ Areas.

5 ChargePoint witness Deal (ChargePoint Statement No. 1) indicates support for the
6 Company's proposed Charging Infrastructure Portfolio and Fleet Electrification Advisory
7 Service. Mr. Deal provides a number of recommended modifications to these programs,
8 including the addition of charging station software and equipment eligibility requirements,
9 vendor neutral marketing communications, and permitting customer charging station
10 choice in the Home Charging Pilot.

11 Though not a party to this proceeding, Joshua Cohen also provided on-the-record
12 oral testimony on behalf of Greenlots, Inc., at the public input hearing held June 22, 2021.
13 Mr. Cohen expressed support for the Company's proposed TE programs. Tr. 36-40. Grant
14 Ervin also provided on-the-record testimony on behalf of the City of Pittsburgh, also not a
15 party to this proceeding, in support of the Company's proposed TE programs. Tr. 78-85.

16 Party comments in opposition to the Company's TE proposals can be sorted into
17 two categories: critiques of the Company's approach to TE generally, and critiques specific
18 to individual programs within the Company's proposed TE Programs. My rebuttal
19 testimony addresses parties' general objections first, then responds to program-specific
20 critiques.

21
22 **II. LOAD MANAGEMENT**

23
24 **Q. Please summarize intervenor comments about load management.**

1 A. OCA Witness Nelson and NRDC witness Harris each discuss load management. Mr.
2 Nelson recommends that the Company’s TE proposals be rejected, primarily due to alleged
3 lack of associated load management programs. He argues that frontloading utility EV
4 infrastructure without a load management plan will lead to overbuilding and that “[l]arge
5 transportation electrification efforts by a utility should not be authorized until a
6 comprehensive load management plan has been developed and implemented” (OCA
7 Statement 6, p. 27, lines 6-8), which he argues the Company’s existing and proposed load
8 management initiatives do not satisfy.

9 NRDC witness Harris urges the Company to encourage customers to charge off-
10 peak, stating that “shifting charging to off-peak hours when there is excess load on the grid
11 will help to maximize the benefits not only to EV drivers but put downward pressure on
12 rates for all customers” (see NRDC Statement 2, p. 25, lines 1-3). Witness Harris notes that
13 the Company obtained approval to offer an EV TOU rate as part of the Company’s Default
14 Service Plan.

15

16 **Q. Please expand on witness Nelson’s position with respect to load management and**
17 **utility EV programs.**

18 A. Mr. Nelson places load management at the center of his analysis of the Company’s
19 proposed TE Programs. He calls load management “the utility’s central responsibility”
20 with respect to transportation electrification, and argues, “[G]iven the significant ratepayer
21 impacts of unmanaged EV charging, it is incumbent on the utility to address load
22 management concerns” (OCA Statement 6, p. 27, lines 3-5). Witness Nelson alleges that
23 the Company’s current and future efforts with respect to EV load management do not meet
24 this standard, and the Company’s proposed TE Programs should therefore be rejected. He

1 also suggests that the Company develop a range of load management offerings including
2 passive, active, and automated load management (OCA Statement 6, p. 28, lines 4-5).

3
4 **Q. Do you agree with Mr. Nelson’s position as it relates to load management and the**
5 **Company’s TE proposals?**

6 A. No. First, Mr. Nelson’s singular focus on load management frequently comes at the
7 expense of other relevant factors that independently justify approval of the Company’s
8 proposals. The Company agrees with Mr. Nelson that load management (including but not
9 limited to with respect to EVs) is an important consideration. However, Mr. Nelson fails
10 to consider other factors – including, most significantly, the projected benefits of the
11 Company’s proposed programs – that warrant the programs’ approval.

12 Second, Mr. Nelson fails to produce quantitative evidence to support his
13 recommendations related to load management. For example, Mr. Nelson does not attempt
14 to estimate the implementation costs of any of his suggested load management initiatives,
15 see Exhibit SO-1-R (DLC-OCA-I-62-64), nor does he project the benefits they would
16 produce in Duquesne Light’s service territory. Rather, Mr. Nelson instead cites examples
17 from other states, and admits at one point that “these figures may not be directly applicable
18 to Pennsylvania” (OCA St. 6, p. 23, lines 9-13). There is no evidence that the benefits of
19 Mr. Nelson’s recommendations would outweigh the costs.

20 Third, even if one were to ignore these shortcomings and accept Mr. Nelson’s basic
21 premises regarding load management, Mr. Nelson is incorrect with respect to the
22 Company’s current and future load management initiatives. As I discuss further below, the
23 Company’s proposals in this proceeding clearly constitute load management offerings; and

1 as Company witness Harchick discusses in DLC St. 18-R, the Company is actively
2 developing additional load management capabilities for future implementation.

3 Finally, Mr. Nelson's recommendation is ultimately self-defeating, in that it would
4 deprive the Company of tools to develop the data, experience, and customer feedback that
5 can inform future EV load management offerings. He criticizes the Company for not
6 producing a chicken, while also urging the Commission to deny the Company's request for
7 an egg. Mr. Harchick addresses this further in his rebuttal testimony.

8
9 **Q. Does the Company offer load management programs?**

10 A. Yes. With respect to programs not specifically related to TE, pursuant to the Company's
11 smart meter plan (Docket No. P-2015-2497267), the Company supports customer load
12 control via its smart meter network. Further details regarding third party load control are
13 available on the Company's website.¹ The Company also offered demand response
14 programs through its Energy Efficiency and Conservation Plans until the Commission
15 excluded demand response from Phase IV, which commenced June 1, 2021. See the
16 Commission's Implementation Order entered June 18, 2020, at Docket No. M-2020-
17 3015228.

18 Specifically with respect to TE, as of June 1, 2021, the Company offers a time-
19 based supply rate as part of its default service plan.² Residential customers who drive EVs
20 and commercial and industrial customers (C&I) with demands less than 200kW that lease
21 or own at least one electric vehicle or have an electric vehicle charging station on their

¹ Exhibit SO-2-R (<https://www.duquesnelight.com/energy-money-savings/home-energy-center/third-party-load-control-program-info>).

² Exhibit SO-3-R WholeHome EV Rate. Duquesne Light Company. (<https://www.duquesnelight.com/energy-money-savings/electric-vehicles/wholehome-ev-rate>) Business EVRate. Duquesne Light Company. (<https://www.duquesnelight.com/energy-money-savings/electric-vehicles/business-ev-rate>).

1 premise are eligible to enroll. As Mr. Nelson acknowledges in DLC-OCA-I-65, the EV
2 time-of-use (TOU) rate is a passive load management program because it incents load-
3 shifting from on-peak to off-peak periods (Exhibit SO-1-R (DLC-OCA-I-65)).
4

5 **Q. Has the Company proposed additional load management offerings as part of this**
6 **proceeding?**

7 A. Yes. The Company has proposed a Residential Subscription Rate pilot (see DLC Everett
8 Statement No. 17). This rate is designed in part to encourage customers, including EV
9 drivers, to manage their peak demand.
10

11 **Q. Do the load management programs offered and proposed by the Company meet the**
12 **definition of load management as described by OCA Witness Nelson?**

13 A. Yes. Witness Nelson identifies passive load management as “altering customer behavior
14 to affect charging times. This can be accomplished through rate design or other financial
15 incentives for off-peak charging and for avoiding on-peak charging” (OCA St. 6, p. 28,
16 lines 8-10). As I discussed in my direct testimony, the Company’s EV TOU Rate and
17 proposed Residential Subscription Rate Pilot both incent efficient charging behavior.
18

19 **Q. Please summarize Mr. Nelson’s critique of the Company’s EV TOU Rate as a load**
20 **management offering.**

21 A. Mr. Nelson agrees that the Company’s EV TOU Rate is a passive load management
22 offering. In DLC-OCA I-65, he admits that “For customers that participate, the EV TOU
23 will undoubtedly result in customers charging more during off-peak hours. There are
24 numerous studies that support similar load shifting.”

1 His critique of the EV TOU Rate appears to be grounded in a concern that the
2 Company is not placing an adequate emphasis on it (Exhibit SO-1-R (DLC-OCA-I-65)):

3 The Company . . . was silent as to its plans to market or sign customers up
4 for its already approved EV TOU. The Company's lack of attention to the
5 EV TOU rate in this case, indicates the Company may not be committed to
6 increasing participation, which would lead to a lack of load shifting through
7 the rate.
8

9 **Q. Do you agree with this critique?**

10 A. No. First, witness Nelson fails to appreciate that since EV TOU Rate is a supply rate, it is
11 not subject to modification through this proceeding. The EV TOU Rate, including
12 estimated participation along with education and marketing initiatives, were only recently
13 resolved in the Company's DSP IX Proceeding, Docket No. P-2020-3019522. OCA signed
14 the stipulation resolving EV TOU Rate issues in that proceeding.

15 Even though it is not part of this proceeding, in the interest of allaying Mr. Nelson's
16 concern, I wish to be clear that the Company is not ignoring its EV TOU Rate. The
17 Company has begun and will continue to promote this rate option through email, social and
18 online marketing communicating with residential and business customers. Additionally,
19 the Company will soon launch a rate advisor tool to help residential customers determine
20 if the EV TOU Rate is the most cost-effective choice for them. The Company anticipates
21 that learnings from the EV TOU Rate will help to inform future load management
22 initiatives.
23

24 **Q. Please summarize Mr. Nelson's critique of the Company's proposed Residential**
25 **Subscription Rate Pilot as a load management offering.**

26 A. Mr. Nelson agrees that "a voluntary subscription rate could, under circumstances, provide
27 a beneficial price signal for the distribution system," but he "do[es] not find framing the

1 rate as a load management offering to be persuasive” because (i) it focuses on non-
2 coincident peak instead of system peak, and (ii) he believes it will be difficult for customers
3 to understand (OCA St. 6, pp. 38-39).
4

5 **Q. Do you agree with this critique?**

6 A. No. First, I note that Mr. Nelson does not appear to dispute the premise that a subscription
7 rate can incent customers to more efficiently manage their loads, which fits it within his
8 own definition of a load management offering. Rather, he takes issue with certain design
9 aspects of the Company’s proposal. For the reasons discussed in the rebuttal testimonies
10 of Company witnesses Neiswonger and Everett, his concerns are unfounded.
11

12 **Q. Does Witness Nelson provide evidence comparing the relative costs and benefits of**
13 **the load management initiatives he discusses, as applied to Duquesne Light?**

14 A. No. When asked in discovery, witness Nelson did not provide estimates of the costs and
15 benefits of such initiatives.³ In fact, Witness Nelson notes that the “costs and benefits of
16 managed EV will vary by service territory due to numerous differences in existing and
17 planned infrastructure and technologies, among other things such as market prices.”⁴ As I
18 mentioned above, Mr. Nelson presents no evidence to indicate that the benefits of his
19 preferred approaches would outweigh the costs.
20

21 **Q. Does Witness Nelson provide evidence indicating customer demand for additional**
22 **load management programs in the Company’s service territory?**

³ Exhibit SO-1-R (DLC-OCA-I-63; DLC-OCA-I-64).

⁴ Exhibit SO-1-R (DLC-OCA-I-60).

1 A. No. When asked to provide evidence of customer interest in passive managed charging,
2 Witness Nelson cites only a Company-conducted survey of EV drivers⁵ which shows
3 customer interest in an EV TOU Rate, like the rate the Company now offers.
4

5 **Q. Does OCA Witness Nelson provide any evidence that the Company’s proposed TE**
6 **Pilots will lead to “overbuilding” (OCA Statement 6, p. 27, lines 10)?**

7 A. No. Witness Nelson argues:

8 Large transportation electrification efforts by a utility should not be
9 authorized until a comprehensive load management plan has been
10 developed and implemented. Frontloading utility investment on EV
11 infrastructure, without a comprehensive load management plan, will lead to
12 overbuilding because the utility will not likely have an accurate
13 understanding of how load management options can reduce the need for
14 infrastructure, nor will the utility be capable of integrating the impacts of
15 load management into their distribution system plans.” (OCA Statement 6,
16 p.27, lines 6-13).
17

18 Witness Nelson’s statements are unfounded. The components of the proposed
19 Charging Infrastructure Portfolio are all designed to be relatively modest pilots that hardly
20 qualify as “large.” For example, the Company’s proposed Make-Ready Pilot would meet
21 only between 7-10% of the projected public and workplace Level 2 charging stations
22 needed in our region.⁶ Second, Mr. Nelson’s response to DLC-OCA I-55 demonstrates that
23 his concern regarding over-building is grounded in theory (namely, the alleged Averch
24 Johnson capital bias effect), and is not necessarily applicable to the Company’s proposals
25 in this case.⁷ Mr. Nelson presents no actual evidence that the Company’s proposals will
26 lead to over-building EV infrastructure.

⁵ Exhibit SO-1-R (OCA-XI-12 - Attachment 1).

⁶ Exhibit SO-1-R (OSBA-I-9 Attachment 2).

⁷ Exhibit SO-1-R (DLC-OCA-I-55) (“For clarity, the referenced testimony [OCA St. 6, p. 20, line 15] states, ‘Approving the Company’s request to rate base these costs would re-enforce the incentive to over-build EV infrastructure, which already appears to be negatively influencing the Company’s TE proposals.’ **It does not state**

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Q. How does the Company respond to OCA Witness Nelson’s recommendation that the Company’s proposed charging infrastructure pilots be rejected or scaled back until the Company submits a comprehensive load management plan?

A. As I mention earlier, the Company currently offers a load management program and has proposed an additional program as part of this proceeding. DLC Witness Harchick outlines in his testimony (DLC Statement 18-R) that the Company is in the process of implementing an Outage Management System (OMS). He identifies that until an OMS system is completed, the Company has limited ability to efficiently implement active or automated load management.

The multi-year charging and load data gathered as part of the proposed charging infrastructure portfolio pilots, along with the completion of the OMS system, will position the Company to have a much more complete view of the effects of EV charging on the Company’s grid, as described in Witness Harchick’s rebuttal testimony (DLC St. 18-R). With that holistic view, the Company can evaluate the load management offerings that best meet the needs of our customers. Rejecting or scaling back the proposed TE charging infrastructure pilots will deprive the Company of valuable insights and lessen its ability to develop comprehensive load management proposals.

Q. What next steps does OCA witness Nelson recommend with respect to load management?

that the TE Programs will lead to an over-build of EV infrastructure. In fact, I recommended keeping a portion of the TE Programs using a different structure.”)(Emphasis added.)

1 A. Witness Nelson recommends that within 18 months of the rate case final order that the
2 Company “file a comprehensive EV load management proposal that includes a description
3 of the Company’s future offerings, investments required to offer each type of load
4 management offering, and estimated timeline to implement the offerings, to what customer
5 segments the offerings may be made available, and a proposed implementation plan for
6 ALM to mitigate customer and utility infrastructure requirements” (OCA St. 6, p. 34, line
7 15 – p. 35, line 2). Witness Nelson also calls for the Company to present an overview of
8 the load management proposal six months before the load management filing and a
9 stakeholder meeting after the 18-month filing with time for formal comments from
10 stakeholders and additional comments from the Company (OCA St. 6, p. 35, lines 6-16).

11
12 **Q. Does the Company agree with OCA witness Nelson’s load management**
13 **recommendations?**

14 A. No. As I described earlier, the Company currently offers a load management program and
15 has proposed another load management program as part of this proceeding. Mr. Nelson
16 presents no evidence that additional load management programs are needed or cost
17 effective at this time. Mr. Nelson’s proposal to reject or scale back the Company’s TE
18 proposals based on the lack of a “comprehensive load management proposal” would
19 restrict the Company’s ability to gather the necessary data and information to prepare such
20 a proposal. Regardless, the timeframe Mr. Nelson recommends for such a filing is
21 insufficient to collect useful data based on the implementation of the proposed charging
22 infrastructure pilots.

23
24 **Q. Summarize NRDC Witness Harris’ load management recommendations.**

1 A. Witness Harris recommends that “DLC should make taking service on this rate [EV TOU]
2 a default requirement for participation in the TE Charging Infrastructure programs,
3 utilizing an “opt-out” model to allow site-host flexibility if the TOU rate does not suit their
4 charging or energy needs. Further, it should be the default arrangement that price signals
5 are seen by end-users” (NRDC Statement 2, p. 25, lines 11-15). Additionally, Witness
6 Harris recommends that since “some fleets may be over the 200-kW load maximum
7 requirement, DLC should develop a rate that allows for larger customers to shift charging
8 to off-peak hours and maximizes the benefits to fleets and the grid” (NRDC Statement 2,
9 p. 25, lines 16-18).

10
11 **Q. Do you agree with NRDC Witness Harris’ recommendation to make the EV-TOU**
12 **Rate a “default requirement” for participation in the TE Charging Infrastructure**
13 **programs?**

14 A. No, I do not. Requiring participating customers to enroll in the EV TOU Rate and to pass
15 those price signals along to end-users could be detrimental to customer participation in
16 these programs. Many customers will be installing charging infrastructure for the first time.
17 Requiring them to simultaneously navigate a new rate, as well as end-user customer pricing
18 requirements, could lead some customers to decide not to participate and/or bias the sample
19 of customers who do participate. However, the Company will commit to including
20 information about the EV TOU Rate, as well as options for separate metering, in its
21 educational materials for the Company’s Charging Infrastructure Pilots.

22

1 **Q. Do you agree with NRDC Witness Harris’ recommendation to develop a rate “that**
2 **allows for larger customers [with demands of at least 200 kW] to shift charging to off-**
3 **peak hours” (NRDC St. 2, p. 25, lines 16-18)?**

4 A. The Company’s existing default service offerings already reflect this recommendation.
5 Under the Company’s Default Service Plan IX, default service customers with loads greater
6 than 200 kW take service under Rider 9 – Hourly Price Service.

7

8 **III. MARKET COMPETITIVENESS**

9

10 **Q. Do any witnesses argue that the TE Programs will interfere with the EV charging**
11 **competitive marketplace?**

12 A. Yes. Mr. Nelson argues, “Not only would utility ownership of Electric Vehicle Supply
13 Equipment (EVSE) stifle competition in this market, but also there is simply no need to
14 use ratepayer funds to address a need that can already be met by the market” (OCA St. 6,
15 p. 20, lines 2-5). Additionally, in testimony submitted on behalf of the Pennsylvania Office
16 of Small Business Advocate (“OSBA”), Mr. Knecht argues that the Fleet and Transit
17 Charging Pilot is “anti-competitive, in that it gives DLC a significant competitive
18 advantage vis-à-vis unregulated firms for providing this infrastructure;” and that it will
19 “discourage unregulated entities from pursuing this business, and therefore may serve to
20 actually delay the adoption of this technology for vehicle fleets,” including transit fleets
21 (OSBA Statement No. 1, p. 33, lines 36-37).

22

23 **Q. Do you agree with these witnesses’ suggestions that the Company’s TE Programs will**
24 **impede the competitive EV charging marketplace?**

1 A. No. The Company’s TE proposals will not stifle competition among unregulated entities;
2 they will encourage it. As I discussed in my direct testimony and discovery responses,⁸
3 the Company’s proposed infrastructure deployments represent a small fraction of the
4 charging infrastructure needed in the Company’s service territory in the coming years, and
5 market neutrality will be maintained by holding competitive solicitations for all charging
6 station products and services offered in the proposed programs (Duquesne Light St. 8, pp.
7 20-21). As described below, all marketing or other program materials distributed in support
8 of the TE Programs will be vendor neutral.

9

10 **Q. Do you agree with these witnesses’ suggestions that EV charging infrastructure**
11 **represents “a need that can already be met by the market” without the Company’s**
12 **TE Programs?**

13 A. No. As I discussed in my direct testimony, EV charging need in the Company’s service
14 territory is projected to significantly outpace supply over the next several years (Duquesne
15 Light Statement No. 8, pp. 22-23). This market gap is further supported by the testimony
16 of Greenlots witness Cohen, as I discuss below.

17 In contrast, Mr. Nelson failed to provide any evidence to support his suggestion to
18 the contrary. Mr. Nelson asserts in testimony that “the market for EV chargers is already
19 mature and highly competitive,” but in discovery he declined to provide any empirical
20 evidence for this assertion, which he admitted was not specific to the Company’s service
21 territory in any event.⁹ And when asked to provide evidence for his assertion “there is
22 simply no need to use ratepayer funds to address a need that can already be met by the

⁸ See Exhibit SO-1-R (OCA-IV-15 and OSBA-I-9d-h).

⁹ Exhibit SO-1-R (DLC-OCA-I-50).

1 market,” Mr. Nelson was unable to do so.¹⁰ He responded instead that “it is unclear what
2 needs or goals the Company is referencing” – in spite of the fact that the Company’s
3 reference was to Mr. Nelson’s own testimony.

4 Mr. Nelson also states, “The impacts that utility ownership has on competitive
5 markets” – which presumably refers to market-suppressing impacts – “is well documented
6 in the energy industry and through basic economic theory. The Company offered no
7 empirical evidence or supporting theory that suggests the EVSE market would differ.”¹¹
8 As support for this assertion, Mr. Nelson cites three papers: one by NARUC, and two
9 authored in part M.J. Bradley and Associates that were issued seven months apart and share
10 much of the same content. Each paper addresses regulatory considerations that attend
11 utility investment in transportation electrification, and includes high-level summaries of
12 arguments related to competitive considerations. However, these papers do not offer any
13 empirical evidence that utility ownership produces market-suppressing impacts. If
14 anything, these papers weigh *in favor of* the Company’s proposals. For example, “Utility
15 Investment in Electric Vehicle Charging Infrastructure: Key Regulatory Considerations”
16 provides at p. 10:

17 Critics of the utility owner-operator model argue that utility ownership of
18 charging infrastructure may limit market competition. While it may be
19 appropriate for utilities to directly develop PEV charging infrastructure in
20 some situations, utilities could also offer site hosts with a choice of vendors
21 and conduct competitive solicitations for charging equipment, software, and
22 network services to avoid limiting the private market.¹²
23

¹⁰ Exhibit SO-1-R (DLC-OCA-I-52).

¹¹ Exhibit SO-1-R (DLC-OCA-I-51).

¹² Exhibit SO-4-R.

1 As I discussed in my direct testimony and above, Duquesne Light's proposals include
2 precisely the types of competitive solicitations that this paper suggests could overcome
3 market-suppression concerns.

4
5 **Q. ChargePoint Witness Deal proposes that all communications with customers are**
6 **vendor neutral and that the Company file all marketing materials in an annual**
7 **informational filing. Does the Company agree with these proposals?**

8 A. Yes, in part. The proposal by Witness Deal for vendor neutral communications is consistent
9 with the Company's approach in the EV ChargeUp Pilot and the Company's proposed
10 approach for TE Programs. The Company has proposed to have a competitive solicitation
11 to qualify vendors. The vendor list will be shared with customers and customers will
12 conduct their own due diligence when selecting a vendor. Any marketing or other program
13 material and guidance provided to customers will be vendor neutral. The Company does
14 not agree with ChargePoint's recommendation to file all marketing materials in an annual
15 informational filing as the request is unnecessary and burdensome.

16
17 **Q. Do witnesses Nelson or Knecht find support for their assertions in the comments or**
18 **testimony of any competitive participants in the EV charging marketplace?**

19 A. No; in fact, the opposite is the case. Two competitive EV charging providers, ChargePoint,
20 Inc., and Greenlots, have submitted testimony in this proceeding. Both rebut Mr. Nelson's
21 and Mr. Knecht's concerns. Greenlots witness Mr. Cohen affirms that proposals like the
22 Company's TE Programs are needed to spur the competitive EV charging marketplace in
23 his oral testimony (TR. 37-38), "Unfortunately, a sustainable and competitive market in
24 the deployment of public charging infrastructure remains aspirational at this time, and it is

1 unlikely to arise prior to the adoption of a critical mass of electrical vehicles. The
2 economics simply don't support sufficient private investments to adequately grow the
3 infrastructure market to support current and future drivers.” Mr. Cohen and ChargePoint
4 witness Deal also both emphasize that by supporting the charging marketplace in a
5 competitively-neutral manner (including providing multiple options to participating
6 customers), the Company’s proposals can expand opportunities for unregulated entities.
7 (Greenlots TR. 39, lines 1-14; Chargepoint St. 1, p. 7, lines 8-18.) This alignment is
8 particularly notable given that Greenlots and ChargePoint are competitors of each other.
9 ChargePoint witness Mr. Deal supports the proposed Make-Ready and Fleet and Transit
10 Charging Pilots, and conditionally supports the proposed Home Charging Pilot.
11 ChargePoint and Greenlots’ testimony in support of the Pilot directly bely witness Nelson
12 and Knecht’s concerns regarding impacts of the Pilot on the competitive EV charging
13 marketplace.

14
15 **Q. Do you agree with OSBA witness Knecht’s assertion that the Company’s proposal**
16 **represents the provision of “utility subsidies” (OSBA Statement No.1, p. 32-34)?**

17 **A.** No. The Company demonstrates throughout its testimony that the benefits of the proposed
18 TE Programs outweigh the costs (DLC St. No. 8, p. 8-12). In fact, the Home Charging Pilot
19 and Fleet Charging Pilot both present a positive benefit cost ratio (DLC St. 17, p. 62, lines
20 12-19). Mr. Knecht does not dispute this fact.

21
22 **Q. Do you agree with OSBA witness Knecht’s claim that benefits of the TE Programs**
23 **flow to the Company’s shareholders and not the Company’s ratepayers (OSBA**
24 **Statement No. 1, p. 32, lines 5-7)?**

1 A. No. Mr. Knecht himself agrees that, where increased electric distribution loads attributable
2 to a program are reflected in the calculation of electric delivery rates, then the benefits of
3 the increased loads accrue to customers.¹³ As Company witness Mobley explained in his
4 direct testimony, DLC St. 3, the Company’s annual sales forecast includes an adjustment
5 for incremental EV loads. Mr. Knecht did not dispute the Company’s sales forecast.

6

7 **Q. Do you agree with OSBA witness Knecht’s assertion that the Company’s TE**
8 **Programs proposal “is an inequitable and regressive method for funding government**
9 **programs” (OSBA Statement No.1, p. 32, lines 24-25)?**

10 A. No. Witness Knecht presents a false comparison. First, as I discuss above, the Company’s
11 TE proposals are cost-effective, and will provide significant benefits to customers. My
12 testimony also clearly demonstrates that governmental taxing authorities are not adequately
13 filling the charging market gap. The Commonwealth of Pennsylvania and local
14 governments within the Company’s service territory have recognized the need for more
15 EV charging infrastructure (Duquesne Light, Statement No. 8, p. 12-13). In fact, the City
16 of Pittsburgh witness Grant Ervin provided on-the-record testimony at the public hearing
17 in support of the Company’s proposed TE Programs, stating, “DLC's specific efforts on
18 vehicle electrification are very important and laudable, and have had explicit focus on
19 environmental justice areas in our community. However, they also illustrate the need to
20 increase resources to help achieve Pittsburgh's goals.” (TR. 83).

21

22 **IV. BENEFIT TO LOW-INCOME CUSTOMERS**

23

¹³ Exhibit SO-1-R (DLC-OSBA-I-2)

1 **Q. Do any of the witnesses question the value of the proposed transportation**
2 **electrification programs to low income customers?**

3 A. Yes. CAUSE-PA witness Geller argues that it is difficult to determine the precise needs
4 for EVs and EV infrastructure amongst low income customers in the Company’s service
5 territory, citing that the majority of existing EV owners have high incomes. Mr. Geller
6 argues the average cost to purchase a new EV is too high for low income families. As such,
7 Mr. Geller concludes that adding EV charging infrastructure to low income communities
8 and communities of color is likely to lead to rising rents and tenant displacement (“green
9 gentrification”). While Mr. Geller acknowledges that transportation electrification has
10 associated benefits for disadvantaged communities, especially with respect to air quality,
11 he questions if the benefits would be meaningful for low income communities since
12 personal EVs are currently mostly owned by higher income households (CAUSE-PA
13 Statement No. 1, pp. 44-45).

14
15 **Q. Do you agree with Mr. Geller’s averment that low-income customers are not “able to**
16 **access EVs and infrastructure related to EVs” (CAUSE-PA St. 1, p. 44, lines 10-11)?**

17 A. No. The Company’s proposed transportation electrification programs will benefit low
18 income customers. As Mr. Geller notes in his testimony, there is currently a lack of EV
19 ownership amongst low income customers (CAUSE-PA Statement No. 1, page 44). As the
20 price of new EVs continue to drop and the used EV market expands, purchasing an EV
21 will become more attainable for all customers, especially with the state and federal
22 incentives available to those purchasing or leasing an electric vehicle. There are a variety
23 of new plug-in electric vehicle models with a cost lower than \$30,000 after potential

1 incentives with more models rapidly entering the market at lower prices points.¹⁴ This
2 figure is much lower than the average figure cited in Mr. Geller’s testimony, “estimated to
3 be approximately \$55,600 in 2019,” (CAUSE-PA Statement No. 1, page 44), which is
4 skewed upwards due to much of the early EV market being saturated with luxury vehicles.
5 In the past ten years, the cost of EV batteries, the most expensive part of an EV, has dropped
6 by more than 89% and it will continue to drop in the coming years indicating the upfront
7 cost of EVs will also continue dropping.¹⁵ All of this does not include the lifetime fuel and
8 maintenance savings offered by EVs. On average, EVs are less than half as expensive to
9 fuel and maintain as gas-powered vehicles. As such, typical EV owners save \$6,000 to
10 \$10,000 on total ownership costs over the life of the vehicle.¹⁶

11 However, I acknowledge many low income customers cannot afford a new vehicle
12 of any type, which is why it’s also important to note the used market for EVs is growing.
13 Used EVs that were originally priced greater than \$30,000, now start as low as \$6,000 for
14 a model that is less than four years old and has fewer than 40,000 miles.¹⁷ Again, this does
15 not include the fuel and maintenance savings and shows that in most cases, the total cost
16 of owning an EV is already less than owning a gas-powered vehicle. These are savings all
17 customers, especially low income customers, should be aware of and able to experience.
18 Data projections show that savings from EVs relative to income are significantly higher

¹⁴ Exhibit SO-5-R, Edmunds (2021, June). “Cheapest Electric Cars,” Retrieved from:
<https://www.edmunds.com/electric-car/articles/cheapest-electric-cars/>.

¹⁵ Exhibit SO-6-R, Bloomberg (2020, December). “Batteries For Electric Cars Speed Toward a Tipping Point,”
Retrieved from: <https://www.bloomberg.com/news/articles/2020-12-16/electric-cars-are-about-to-be-as-cheap-as-gas-powered-models>.

¹⁶ Exhibit SO-7-R, Consumer Reports (2020, October). “EVs Offer Big Savings Over Traditional Gas-Powered
Cars,” Retrieved from: <https://www.consumerreports.org/hybrids-evs/evs-offer-big-savings-over-traditional-gas-powered-cars/>.

¹⁷ Exhibit SO-8-R, World Resources Institute (2019, August). “The \$6,000 Electric Vehicle: The Power of the Used
Car Market to Bring Electric Vehicles to Everyone,” Retrieved from: <https://www.wri.org/insights/6000-electric-vehicle-power-used-car-market-bring-electric-vehicles-everyone>.

1 for low-income households, non-White households, and households in areas with higher
2 levels of pollution. For car owners with an annual household income of less than \$25,000,
3 savings from switching to EVs amount to \$1,000 per household annually, or 7% of income,
4 by 2030.¹⁸

5
6 **Q. How will the Company's proposals benefit low income customers that don't own or**
7 **can't afford a vehicle today?**

8 A. While there are low income customers that do not own or cannot afford a vehicle today,
9 the Company's proposed TE Programs present a portfolio approach wherein these
10 individuals will still benefit significantly. As I discuss in my direct testimony, the Fleet and
11 Transit Charging Pilot will give customers clean public transportation options and reduce
12 ground-level air pollution, which disproportionately affects the health and wellness of low
13 income communities. Additionally, the Make Ready Pilot's proposed investments in
14 charging infrastructure for low income communities supports an equitable transition to
15 vehicle electrification as it reduces a major barrier to EV adoption and provides access to
16 more stable fuel prices when customers are able to purchase an EV. As I note in my direct
17 testimony, customers cite the lack of public charging stations nearby as their number one
18 barrier to purchasing an EV (Duquesne Light Company Statement No. 8, p. 22). If this
19 investment isn't made, low income customers will have fewer fueling options, which may
20 make them more likely to purchase a gas-powered vehicle with a higher total cost of
21 ownership and less stable fuel prices. Additionally, many low income consumers without

¹⁸ Exhibit SO-9-R, International Council on Clean Transportation (2021, February). "When might lower-income drivers benefit from electric vehicles? Quantifying the economic equity implications of electric vehicle adoption," Retrieved from: <https://theicct.org/sites/default/files/publications/EV-equity-feb2021.pdf>.

1 access to a personal vehicle or public transportation rely on ridesharing services for travel.
2 Last year, Lyft reported that more than 40% of its rides started or stopped in low income
3 communities.¹⁹ With ridesharing companies like Uber and Lyft committing to 100%
4 electric rides by 2030 in the U.S., it is essential that ridesharing drivers have access to
5 charging infrastructure in low income communities so low income consumers don't lose
6 access to electrified ridesharing as a mobility option.²⁰

7 Finally, as Ms. Everett explained in her direct testimony – and which Mr. Geller
8 does not dispute – the Company's Home Charging Pilot and Fleet Charging Pilot are cost-
9 effective according to a battery of benefit-cost analyses. As Ms. Everett explained in DLC
10 St. 17, many of these programs' net benefits flow to all customers, including low-income
11 customers.

12
13 **Q. Do you agree with Mr. Geller's position that the proposed programs will lead to green**
14 **gentrification?**

15 A. No. There is limited evidence suggesting that the development of charging infrastructure
16 leads to green gentrification. Mr. Geller's assertion is not premised on any specific study
17 or report, and the articles on the topic of gentrification shared by Mr. Geller do not mention
18 charging infrastructure.²¹ By not investing in charging infrastructure in low income
19 communities, low income customers will be left with even higher barriers to electric
20 vehicle adoption, which can create "charging deserts." Organizations such as the

¹⁹ Exhibit SO-10-R, Lyft (2020, March). "A Note for the Lyft Driver Community," Retrieved from:
<https://www.lyft.com/hub/posts/a-note-for-the-lyft-driver-community>.

²⁰ Exhibit SO-11-R, Gridwise (2020, September). "Uber and Lyft pledge to reach 100% electric vehicles by 2030. What does this mean for drivers?" Retrieved from: <https://gridwise.io/uber-and-lyft-pledge-to-reach-100-electric-vehicles-by-2030-what-does-this-mean-for-drivers>.

²¹ Exhibit SO-1-R (DLC-CAUSE-PA I-2).

1 Greenlining Institute recognize that electric utilities are well poised to fill charging deserts
2 and ensure the distribution of charging infrastructure is equitable and inclusive of low
3 income communities.²²
4

5 **V. REPORTING AND EVALUATION**
6

7 **Q. Describe NRDC witness Harris’s feedback concerning the Company’s EV ChargeUp**
8 **Pilot evaluation and reporting.**

9 A. NRDC witness Harris states that, “...transparent data collection has proven to be
10 successful: the data collected from the Company’s ChargeUp Pilot Program, was used to
11 consider lessons learned and design the TE Programs” (see NRDC Statement No. 2, p. 34).
12

13 **Q. Do you agree with NRDC witness Harris’s assessment of the Company’s EV**
14 **ChargeUp Pilot?**

15 A. Yes. NRDC witness Harris accurately describes the value of data collection and evaluation
16 of the EV ChargeUp Pilot.
17

18 **Q. Describe OCA witness Nelson’s testimony regarding the Company’s EV ChargeUp**
19 **Pilot evaluation and reporting.**

20 A. OCA witness Nelson asserts that the EV ChargeUp Pilot, “...lacked specificity and did not
21 answer unique or specific questions with measurable data,” (see OCA Statement No. 6, p.

²² Greenlining Institute (2021). “Electric Vehicles for All: An Equity Toolkit,” Retrieved from:
<https://greenlining.org/resources/electric-vehicles-for-all/>.

1 13) and that the pilot “...did not appear to have a strong pilot framework,” (see OCA
2 Statement No. 6, p. 15).

3
4 **Q. Do you agree with these assertions regarding the Company’s EV ChargeUp Pilot?**

5 A. No, I disagree with OCA witness Nelson’s assertions. The EV ChargeUp Pilot included
6 clear objectives, hypotheses, metrics, data collection and reporting, all which formed an
7 appropriate evaluation approach for a preliminary pilot activity concerning a nascent
8 technology.²³ Further, Mr. Nelson does not recognize the merit of the Company’s EV
9 ChargeUp Pilot reporting and analysis agreed to in the settlement of its 2018 base rate case,
10 which can be found as exhibits to my testimony (Duquesne Light Statement 8, Exhibit SO-
11 1, Exhibit SO-2, Exhibit SO-3). I note that OCA was a party to that settlement, so it is
12 unreasonable for Mr. Nelson to criticize the Company’s actions taken in compliance with
13 the settlement, or for not taking an action that was not provided for under the settlement.

14 In any event, Mr. Nelson indicates (see OCA Statement No. 6, p. 22) that the
15 “...Company’s annual reports [on the EV ChargeUp Pilot] indicate many positive results.
16 Some examples include (1) incremental revenue, (2) participation from customers in
17 environmental justice areas, (3) increase utility engagement with customers, (4) increase
18 EV awareness and, finally, (4) the Company’s conclusion that they are ‘encouraged by the
19 positive overall response to the pilot to date, particularly with respect to the high degree of
20 ‘buy-in’ demonstrated by participants.”

21
22 **Q. Please summarize witness Cline’s recommendation regarding additional reporting on**
23 **the Company’s EV ChargeUp Pilot.**

²³ Exhibit SO-1-R (OCA-IV-2).

1 A. I&E witness Cline recommends (see I&E Statement No. 5, p. 5) that the Company continue
2 to provide annual updates on the “EV Charge-Up Pilot as the Company agreed to in the
3 settlement of its 2018 base rate case.”
4

5 **Q. Do you agree with witness Cline’s recommendation?**

6 A. No. The Settlement provides for EV ChargeUp annual reporting to include: charging
7 stations deployed over time, by location & activation date; charging station installation
8 costs by site type (capital & rebate); charging station usage rate by site and charger type;
9 and estimated avoided emissions. Because the EV ChargeUp pilot has concluded, the only
10 one of these reporting metrics likely to change in the future change is avoided emissions.
11 All other reporting metrics are fixed, and will generally not change year to year. Continuing
12 to produce annual reports would therefore not create value for interested stakeholders and
13 would be burdensome for the Company.
14

15 **Q. Describe OCA witness Nelson’s assertions concerning evaluation and assessment plan
16 for the proposed TE Programs.**

17 A. OCA witness Nelson raises concern with the Company’s proposed metrics in that they
18 “primarily concern infrastructure construction, not load management,” and are “not
19 specific enough to allow for an effective evaluation of whether the objectives will be met.”
20 Witness Nelson further asserts that, “the Company does not seem to have a detailed
21 evaluation and assessment plan for the proposed pilots” (see OCA Statement No. 6, p. 18).
22

23 **Q. Do you agree with witness Nelson’s assertions?**

1 A. I disagree with OCA witness Nelson’s assertions. The Company’s proposed TE Programs
2 were designed with clear objectives, outcomes, metrics, data inputs, and targets.²⁴ Mr.
3 Nelson criticizes the Company’s evaluative criteria, but when asked to identify examples
4 of criteria that he believes the Company should use to evaluate the proposed TE Programs,
5 Mr. Nelson was unwilling or unable to do so.²⁵

6

7 **Q. Describe OCA witness Nelson’s recommendation concerning evaluation and**
8 **assessment plan for the proposed TE Programs.**

9 A. OCA witness Nelson recommends (see OCA Statement No. 6, p. 16), “...that the
10 Commission require Duquesne to file a comprehensive evaluation and assessment plan
11 within in 90 days of approval if the Commission approves any of the Company’s proposed
12 pilots.”

13

14 **Q. Do you agree with witness Nelson’s recommendation for reporting on the proposed**
15 **TE Programs?**

16 A. No. The Company’s evaluation plan, as described above, is appropriate for the evaluation
17 and assessment of the proposed TE Programs.

18

19 **Q. Please summarize witness Cline’s statements regarding evaluation and reporting on**
20 **the proposed TE Programs.**

21 A. I&E witness Cline recommends (see I&E Statement No. 5, p. 5) that the Company,
22 “provide, in its next base rate case, a summary showing the cost of the corresponding plant,

²⁴ See Exhibit SO-1-R (OCA-IV-4 and OCA-XI-8).

²⁵ See Exhibit SO-1-R (DLC-OCA-I-49).

1 operating expenses, revenues, and the progress that has made toward meeting the stated
2 goals. The update should include any other related information relevant to the TE Programs
3 including customer reaction and participation that is available.”
4

5 **Q. Do you accept witness Cline’s recommendation?**

6 A. Yes.
7

8 **Q. Please summarize witness Harris’ recommendations concerning reporting on the
9 Company’s proposed TE Programs.**

10 A. NRDC witness Harris recommends that the Company, “post non-sensitive data on a semi-
11 annually (or sooner) to a public facing and easily accessible website” (see NRDC Statement
12 No. 2, pp. 34-35). Harris goes on to provide minimal data that should be included in this
13 report: “...kWh utilized; Site host type (such as MUD, workplace, parking garage, etc.);
14 Load profiles by site; Number of charging sessions; Costs to drivers to utilize each station;
15 Charging station location; Cost for installation and equipment; and How EJ communities
16 are being served by the pilot.”
17

18 **Q. Do you agree with witness Harris’ recommendation for reporting on the proposed TE
19 Programs?**

20 A. In part. Reporting ensures transparency and can benefit other stakeholders working to
21 advance the electric mobility market in the Company’s service territory. However, it is
22 essential to maintain customer privacy, and to balance reporting burden against the
23 usefulness of the data to be provided. I agree that it is reasonable to report on TE Program
24 data in its next base rate case, including kWh utilized, site host type, number of charging

1 sessions, cost for installation and equipment, and how Environmental Justice Areas are
2 being served. Due to customer privacy concerns, I disagree with providing customer load
3 profiles by site, costs that site hosts are charging drivers to use their charging stations, and
4 charging station location. Customers may refrain from participating in TE Programs if such
5 information is required to be shared publically.

6
7 **Q. Please summarize witness Keller’s statements regarding reporting for the proposed**
8 **Make-Ready Pilot in the Company’s next base rate proceeding.**

9 A. I&E witness Keller recommends (see I&E Statement No. 2, pp. 28-29) that the Company
10 report upon, “the total number of L2 and DCFC stations installed as well as the number of
11 L2 charging stations in Environmental Justice (EJ) areas broken down by year under the
12 Make-Ready Pilot” as well as, “the number and dollar amount of charging station rebates
13 for charging stations in EJ areas and a breakdown of governmental grants received under
14 the Make-Ready Pilot by year,” and “an evaluation of customer participation and feedback,
15 public access to charging stations, charging station usage, and identification of charging
16 station revenues received by the Company from charging station owners.”

17
18 **Q. Do you agree with witness Keller’s recommendation concerning the Make-Ready**
19 **Pilot?**

20 A. The Company agrees with witness Keller’s recommendations with one exception. The
21 Company lacks the ability to provide accurate information about a customers’ receipt of
22 government grants. While a customer may voluntarily share this information with the
23 Company, it would not be practical to require such information.

1 **Q. Please summarize witness Keller’s statements regarding reporting for the proposed**
2 **Fleet and Transit Charging Pilot in the Company’s next base rate proceeding.**

3 A. Witness Keller recommends (see I&E Statement No. 2, p. 32) that the Company provide,
4 “documentation that the six DCFC stations have been installed at the Port Authority’s East
5 Liberty Garage, the total number of L2 and DCFC stations installed for all other customers
6 participating in the Fleet and Transit Charging Pilot, and the number of projects in EJ areas
7 by year” as well as, “an evaluation of customer participation and feedback, charging station
8 usage, and identification of charging station revenues received by the Company from
9 charging station owners.”

10

11 **Q. Do you agree with witness Keller’s recommendation concerning the Fleet and Transit**
12 **Charging Pilot?**

13 A. Yes, the Company agrees with witness Keller’s recommendation, with one clarification. In
14 the proposed Fleet and Transit Charging Pilot, the Company may own the charging
15 stations. Therefore, the Company will report upon charging station revenues received by
16 the Company from charging station hosts (which may or may not be the owner of the
17 charging station itself).

18

19 **Q. Please summarize witness Keller’s statements regarding reporting for the proposed**
20 **Home Charging Pilot in the Company’s next base rate proceeding.**

21 A. Witness Keller recommends (see I&E Statement No. 2, p. 35) that the Company report
22 upon, “the total number of L2 stations installed as well as the number of L2 charging
23 stations installed for low-income customers broken down by year,” as well as, “the amount
24 the Company paid for standard installation costs broken down by residential customers and

1 low-income customers,” and “an evaluation of customer participation, feedback, and
2 charging station usage, and identify the charging station revenues received by the Company
3 from charging station owners.”
4

5 **Q. Do you agree with witness Keller’s recommendation concerning the Home Charging**
6 **Pilot?**

7 A. Yes, the Company agrees with witness Keller’s recommendation, with one clarification. In
8 the proposed Home Charging Pilot, the Company will own the charging stations for the 5-
9 year customer participation term. Therefore, the Company will report upon charging station
10 revenues received by the Company from residential charging station hosts.
11

12 **Q. Please summarize witness Keller’s statements regarding reporting for the Awareness,**
13 **Education, and Engagement (AEE) proposal in the Company’s next base rate**
14 **proceeding.**

15 A. Witness Keller recommends (see I&E Statement No. 2, p. 37) that the Company, “provide
16 a breakdown of the programs undertaken by the Company, the specific channels used to
17 educate customers about EVs, charging stations, and the Company’s transportation
18 electrification program, as well as the programs geared specifically towards low-income
19 customers by year,” and, “include an evaluation of customer participation and feedback.”
20

21 **Q. Do you agree with witness Keller’s recommendation concerning the AEE proposal?**

22 A. Yes, the Company agrees with witness Keller’s recommendation.
23

1 **Q. Please summarize witness Keller’s statements regarding reporting for the Fleet**
2 **Electrification Advisory Service proposal in the Company’s next base rate**
3 **proceeding.**

4 A. Witness Keller recommends (see I&E Statement No. 2, p. 39) that the Company, “provide
5 the total number of customers that participated in the Fleet Electrification Advisory Service
6 program and the number of non-profit organizations that serve EJ Areas that participate in
7 the Fleet and Advisory Service program by year,” and “include an evaluation of customer
8 participation and feedback.”

9
10 **Q. Do you agree with witness Keller’s recommendation concerning the Fleet**
11 **Electrification Advisory Service proposal?**

12 A. Yes, the Company agrees with witness Keller’s recommendation.

13
14 **Q. Please summarize witness Keller’s statements regarding reporting for the proposed**
15 **EV Registration Incentive in the Company’s next base rate proceeding.**

16 A. Witness Keller recommends (see I&E Statement No. 2, p. 41) that the Company report
17 upon, “the number of customers that participated in the registration incentive by year as
18 well as an evaluation of customer participation and feedback.”

19
20 **Q. Do you agree with witness Keller’s recommendation concerning the proposed EV**
21 **Registration Incentive?**

22 A. Yes, the Company agrees with witness Keller’s recommendation.

23

1 **VI. TRANSPORTATION ELECTRIFICATION PROGRAMS**

2

3 **Q. ChargePoint Witness Deal proposes the charging stations installed for the Public,**
4 **Workplace, and Multi-Unit Dwelling Make-Ready, Fleet and Transit Charging and**
5 **Home Charging Pilots meet certain criteria. (ChargePoint St. 1, p.4, lines 13-20; p. 5,**
6 **lines 6-14 and p. 5, line 18 – p. 6, line 2.) Does the Company agree with this proposal?**

7 A. Yes, as mentioned in my testimony, the Company plans to identify qualified vendors
8 through a competitive solicitation. Charging stations will be required to have certain
9 capabilities including interoperability and managed charging. Witness Deal has proposed
10 more specific criteria to qualify charging stations. The Company accepts the following
11 charging station eligibility requirements proposed by Witness Deal:

- 12 • Smart and capable of connecting to a charging network
- 13 • Managed charging capabilities
- 14 • ENERGY STAR certified for Level 2 stations
- 15 • Safety certified by a third-party Nationally Recognized Testing Laboratory

16 The Company reserves the right to include additional technical requirements of
17 charging stations used in its TE programs.

18

19 A. *Public, Workplace, and Multi-Unit Dwelling Make-Ready Pilot*

20

21 **Q. In addition to parties' comments that apply to multiple TE Pilots, which you discuss**
22 **above, did parties have other comments pertaining specifically to the Company's**
23 **Public, Workplace, and Multi-Unit Dwelling (MUD) Make-Ready Pilot (Make-Ready**
24 **Pilot)?**

1 A. Yes. I address these comments below.

2

3 **Q. Please summarize intervenors' comments regarding the Company's Make-Ready**
4 **Pilot, to the extent you have not already addressed those comments.**

5 A. I&E witnesses Cline and Keller both support the Company's Make-Ready Pilot and
6 recommend specific reporting requirements for the pilot (I&E Statement No. 5, p. 4 and
7 Statement No. 2 pp. 28-29), which I discussed above.

8 NRDC witness Harris supports the Make-Ready Pilot noting such programs have
9 been authorized by regulatory commissions nationwide. Ms. Harris argues behind-the-
10 meter make-ready is a core utility function and therefore should be part of the Company's
11 standard utility distribution system planning and not a pilot activity (NRDC Statement No.
12 2, p. 19). Ms. Harris also recommends the MUD portion of the make-ready pilot be
13 expanded to include an option for utility ownership of the charging station in an effort to
14 reduce barriers faced by landlords and increase MUD deployments (NRDC Statement No.
15 2, p. 20). Additionally, Ms. Harris argues the Company should not reject proposals in
16 locations that may be underutilized and instead focus on filling charging station gaps in its
17 service territory (NRDC Statement No. 2, p. 22).

18 ChargePoint witness Deal recommends that the Make-Ready Pilot be approved
19 with modifications, including: specifying charging station eligibility requirements and
20 ensuring vendor neutral program materials (ChargePoint Statement No. 1, pp. 5-6), which
21 I address above. Additionally, Mr. Deal proposes to require that customers that wish to
22 install both DC Fast Charging stations (DCFCs) and Level 2 charging stations at a single
23 site to install two Level 2 ports and two DCFC ports and he proposes establishing 50kW
24 as the minimum DCFC per-port power level, instead of 150 kW.

1 OCA witness Nelson finds some aspects of the Make-Ready Pilot acceptable;
2 however, he argues the Company should not own behind-the-meter assets and instead
3 should provide rebates (OCA Statement No. 6, p. 21).

4 OSBA witness Knecht argues behind-the-meter investments are generally the
5 responsibility of the customer and that the conditions of the Make-Ready Pilot may not
6 apply to or be attractive to all interested parties, notably the requirement to subscribe to
7 charging networking services and to provide the Company with charging data from the
8 network vendor (OSBA Statement No. 1, pp. 35-36).

9 CAUSE-PA witness Geller argues the Make-Ready Pilot does not adequately target
10 low income consumers and may result in the displacement of low income communities and
11 communities of color, otherwise referred to as “green gentrification.” Mr. Geller
12 recommends that if the make-ready pilot is approved that confirmed low income and CAP
13 customers be exempt from paying for the costs (CAUSE-PA Statement No. 1, p. 47).

14
15 **Q. OSBA witness Knecht argues that demand for charging can be met by unregulated**
16 **entities and therefore the Make-Ready Pilot should be rejected. Do you agree with his**
17 **assertion?**

18 A. No. I do not agree with his assertion for the reasons discussed earlier in my testimony.

19
20 **Q. CAUSE-PA witness Geller recommends rejecting the Make-Ready Pilot. Does the**
21 **Company agree with this recommendation?**

22 A. No, for the reasons discussed earlier in my testimony.

23

1 **Q. CAUSE-PA witness Geller recommends that if the Make-Ready Pilot is approved as**
2 **proposed that the Company’s low income and Customer Assistance Program (CAP)**
3 **customers be exempt from paying the costs of the pilot. Does the Company agree with**
4 **this recommendation?**

5 A. No. First, as a practical matter, the costs of the Make-Ready Pilot are estimated to
6 contribute approximately \$0.06 to a typical residential customer’s monthly bill. Second,
7 most CAP customers will not ultimately pay this amount anyway, as CAP bills are based
8 primarily on participating customers’ income. Third, low-income customers not enrolled
9 in CAP are subject to the Company’s applicable residential rates. Mr. Geller appears to
10 contemplate establishing another set of rates for these customers that exclude the costs of
11 certain EV programs, which is not practical (and which Mr. Geller does not attempt to
12 calculate in any event). Finally, as I described earlier in my testimony, even without driving
13 an EV, low income customers can benefit from transportation electrification. Therefore
14 they should contribute to the program costs.

15
16 **Q. NRDC witness Harris recommends expanding the Company’s proposed utility**
17 **ownership of charging stations and make-ready infrastructure to multi-unit dwellings**
18 **(MUD). Do you agree with this proposal?**

19 A. Not at this time. Although I understand Ms. Harris’ position, the Company has purposefully
20 proposed a portfolio approach with different ownership structures for different market
21 segments. The Company believes Company ownership of make-ready and site host
22 ownership of charging stations is the appropriate approach for MUD sites. At this early
23 stage, many building owners and managers are experimenting with the best ways to install
24 and operate these stations and charging station ownership flexibility is important.

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Q. NRDC witness Harris recommends that the Company support stations that may be “underutilized” (NRDC Harris Statement, p. 22, lines 5-11). Do you agree with this recommendation?

A. Partially. As stated in my testimony, the Company will evaluate a range of factors when reviewing applications for the Make-Ready Pilot. The Company will evaluate each site on a case-by-case basis. The existing availability of nearby charging infrastructure will be taken into consideration when selecting pilot sites while also weighing the effective use of customer funds. Additionally, the Company will consider how installing charging infrastructure in a particular location may influence and encourage adoption of EVs in that area over time.

Q. OCA Witness Nelson recommends rejecting Company ownership of the behind-the-meter infrastructure and proposes funds be provided as a rebate instead. Does the Company agree with this recommendation?

A. No. The Company does not expect that a rebate structure will lead to nearly the level of success as make-ready ownership.²⁶ As I discussed in my direct testimony, the upfront cost of charging infrastructure, together with the time and resources necessary to manage an installation, can deter customers from deploying charging stations. When asked to provide evidence that the recommended rebate structure would reduce a customer’s up-front costs of installing charging infrastructure or alleviate a customer’s project management and/or technical implementation barriers associated with installing charging infrastructure, Mr.

²⁶ Exhibit SO-1-R (OSBA-I-9b).

1 Nelson was unable to do so.²⁷ The Company's proposed Make-Ready Pilot will overcome
2 these obstacles by managing the construction and owning behind the meter equipment
3 instead of offering a rebate for project costs.

4
5 **Q. If the Commission rejects Company ownership of behind-the-meter infrastructure,**
6 **would the Company be willing to implement a rebate structure for the Make-Ready**
7 **Pilot instead?**

8 A. The Company would be willing to consider such a program. Under such a rebate structure,
9 the Company would cover up to one-hundred percent of make-ready project costs for
10 selected projects, up to a total program cost commensurate with that of the Company's
11 original proposal. The Company strongly believes that Company's original proposal is
12 superior to such a rebate program, and Mr. Nelson has offered no empirical evidence to the
13 contrary; however, having a rebate offering for our customers is likely to be better than
14 having no program at all. Implementing the Make-Ready Pilot under a rebate structure
15 would cost an annual program expense, including customer rebates, of \$1,046,875. The
16 Company's proposed revenue requirement does not reflect this structure.

17
18 **Q. OCA Witness Nelson recommends that "If the Company proposes a reasonable**
19 **rebate structure, for its Make-ready Pilot and Fleet and Transit Charging Pilot, I**
20 **recommend that the Commission deny the Company's request to extend the pilot**
21 **through 2024 but approve years 2022-2023 with my recommended modifications and**
22 **filing requirements." (OCA St. 6, p. 37, lines 1-4). Do you accept this**
23 **recommendation?**

²⁷ Exhibit SO-1-R (DLC-OCA-I-53, DLC OCA-I-54, and DLC-OCA-I-58).

1 A. No. The premise of this recommendation appears to be predicated on the submission of a
2 load management plan by the Company in 2023 and acceptance of a rebate program
3 structure. As I address above, the Company rejects those recommendations and so by
4 extension rejects the recommendation to allow funding for the Make-ready Pilot and the
5 Fleet and Transit Charging Pilot only for 2022 and 2023. Funding for all three years is
6 necessary to support the charging infrastructure needed in our region and to have a robust
7 data set to help inform future efforts.

8

9 **Q. ChargePoint witness Deal has proposed that at sites where customers plan to host**
10 **both DCFC and Level 2 stations, the Company require a minimum of two Level 2**
11 **ports and two DCFC ports. (ChargePoint St. 1, p. 4, lines 21-22.) Does the Company**
12 **accept this recommendation?**

13 A. Yes. The Company agrees that at locations where customers are interested in hosting both
14 DCFC and Level 2 stations that requiring a minimum of two DCFC ports and two Level 2
15 ports makes sense to encourage greater customer participation. At sites where DCFC is not
16 being installed, customers will be required to install a minimum of four Level 2 charging
17 ports or two Level 2 charging ports for customers in Environmental Justice Areas.

18

19 **Q. ChargePoint witness Deal proposes to establish 50kW as the minimum DCFC per-**
20 **port charging capacity instead of 150kW. He also proposes to allow site-hosts to**
21 **“future-proof” sites (ChargePoint St. 1, p.11, line 16 - p. 12, line 5).²⁸ Does the**
22 **Company accept these recommendations?**

²⁸ ChargePoint describes future-proofing as “the practice of sizing the power feed for charging stations to allow for 1) the addition of more ports at a site as demand for EV charging increases, or 2) higher voltage charging as the market evolves to permit the use of faster charging methods.” *Id.* FN8.

1 A. Yes. The Company agrees with the recommendation to lower the DCFC requirement for
2 per port charging capacity from 150kW to 50kW. As Witness Deal elucidates, this will
3 provide greater flexibility for customers in these still-early market stages and will create
4 more flexibility to meet the needs of a specific location and use case. The Company will
5 work with site hosts on a case-by-case basis to evaluate and determine if future-proofing
6 is warranted.

7

8 B. *Fleet and Transit Charging Pilot*

9

10 **Q. In addition to parties' comments that apply to multiple TE Pilots, which you discuss**
11 **above, did parties have other comments pertaining specifically to the Company's**
12 **Fleet and Transit Charging Pilot?**

13 A. Yes. I address these comments below.

14

15 **Q. Please summarize intervenors' comments regarding the Fleet and Transit Charging**
16 **Pilot, to the extent not already addressed elsewhere in your testimony.**

17 A. NRDC witness Harris supports the Fleet and Transit Charging Pilot and argues the
18 Company should increase program funds to support additional medium- and heavy-duty
19 fleets. Additionally, Ms. Harris recommends that the transit charging stations support buses
20 that mainly service EJ Areas and that at least 35% of the fleet charging investment be made
21 with fleets located in and/or serving EJ Areas (NRDC Statement No. 2, p. 5, lines 6-8).

22 CAUSE-PA witness Geller supports the Fleet and Transit Charging Pilot, subject
23 to the modification that 100% of the funds be devoted to EJ Areas, and the request that the
24 Company further explain "how it will prioritize mass transit and fleet electrification

1 initiatives serving the poorest communities in DLC’s service territory and/or which serve
2 other uniquely vulnerable populations” (CAUSE-PA Statement No. 1, p. 49, line 19 - p.
3 50, line 2).

4 I&E witnesses Keller and Cline also support the Fleet and Transit Charging Pilot
5 with specific reporting requirements in the next base rate proceeding (I&E Statement No.
6 2, p. 32 and Statement No. 5, p. 5), which I addressed earlier in my testimony.

7 ChargePoint witness Deal recommends that the Fleet and Transit Charging Pilot be
8 approved with modifications, including: issuing eligibility requirements for the charging
9 stations used in the pilot and ensuring all communications are vendor neutral, which I
10 addressed earlier in my testimony (ChargePoint Statement No. 1, p. 5).

11 OCA witness Nelson recommends the Fleet and Transit Charging Pilot be denied
12 as proposed for the reasons I discuss earlier in testimony, and that the Company instead
13 provide customers with a rebate (OCA Statement No. 6, pp. 20-21).

14 OSBA witness Knecht opposes the Fleet and Transit Charging Pilot. In addition to
15 the reasons I discuss earlier in my testimony, Mr. Knecht argues the transit portion of the
16 pilot is seemingly designed to get favor from local government (OSBA Statement No. 1,
17 pp. 36-37).

18
19 **Q. NRDC witness Harris and CAUSE-PA witness Geller propose to increase the number**
20 **of sites that are located and/or serve EJ Areas. Witness Harris proposes an increase**
21 **from 25% to 35%. Witness Geller proposes that all Pilot funds go towards projects**
22 **in EJ Areas. Does the Company accept these recommendations?**

23 A. Partially. The Company agrees with Witness Harris’ recommendation to dedicate at least
24 35% of investments toward projects in or that serve EJ Areas. The Company believes that

1 Witness Geller's proposal is too geographically restrictive for a pilot. Mr. Geller's proposal
2 would necessarily disqualify any customer located outside an EJ Area. In addition to being
3 unfair, this would also bias the sample of participating customers, and thereby impair the
4 quality of the information gathered through the pilot.

5
6 **Q. CAUSE-PA Witness Geller requests that the Company further explain how it will**
7 **prioritize mass transit and fleet electrification initiatives in or that serve EJ Areas.**
8 **How does the Company respond?**

9 A. I believe I have responded to Mr. Geller's request already through discovery. See Exhibit
10 SO-1-R (CAUSE-PA-II-5). The Company plans to work with community groups, non-
11 profits, government agencies, school districts, and local foundations, among others to
12 identify fleets that would be good candidates for electrification or that are in areas where
13 the local community would benefit from electrification. Customers will submit an
14 application which will be evaluated based on a number of factors, including if the fleet is
15 in an EJ Area or serves a low income or disadvantaged population.

16
17 **Q. NRDC Witness Harris recommends doubling the funds for the Fleet and Transit**
18 **Charging Pilot to serve up to 24 customers annually.²⁹ Does the Company agree with**
19 **this recommendation?**

20 A. Not at this time. The Company agrees with Witness Harris that electrifying medium and
21 heavy-duty fleets can bring important environmental and health benefits, particularly for
22 lower income communities. However, the Company asserts that since this is a pilot, it

²⁹ Exhibit SO-1-R (DLC-NRDC-I-11).

1 should be a relatively modest size so the Company can learn more about its customers'
2 needs then make decisions about how to best support them at scale moving forward.

3
4 **Q. NRDC witness Harris recommends that the Company should ensure that charging**
5 **stations installed as part of the Transit Charging Pilot support buses that mainly serve**
6 **EJ and low-income communities. Please respond.**

7 A. Ms. Harris's recommendation is effectively already built into the Company's proposal. The
8 Port Authority of Allegheny County ("Port Authority) will operate the six electric buses
9 that will be powered by the DCFC stations installed as part of the Transit Charging Pilot
10 on transit routes out of the organization's East Liberty Garage. The Port Authority indicates
11 that nearly all of the routes based out of this garage serve EJ Areas in Allegheny County's
12 eastern sector.

13
14 **Q. OCA Witness Nelson recommends rejecting Company ownership of the behind-the-**
15 **meter infrastructure for the Fleet and Transit Charging Pilot and proposes funds be**
16 **provided as a rebate instead. Does the Company agree with this recommendation?**

17 A. No, for the reasons discussed earlier in my testimony.

18
19 **Q. If the Commission rejects Company ownership of behind-the-meter infrastructure,**
20 **would the Company be willing to implement a rebate structure for the Fleet and**
21 **Transit Charging Pilot instead?**

22 A. Partially. The Company would be willing to consider such a structure for the Fleet portion
23 of the Pilot. Under such a program, the Company would cover up to one-hundred percent
24 of make-ready project costs for selected projects, up to a total program cost commensurate

1 with that of the Company's original proposal. The Company strongly believes, however,
2 that Company's original proposal is superior to such a rebate program, and Mr. Nelson has
3 offered no empirical evidence to the contrary. Implementing the Fleet Charging Pilot under
4 a rebate structure would cost an annual program expense, including customer rebates, of
5 \$1,098,520. The Company's proposed revenue requirement does not reflect this structure.

6 Under this scenario, the Company would recommend against implementing a
7 rebate structure for the Transit portion of this pilot. The Company believes there is strong
8 evidence from the Company's DCFC Evaluation Pilot for the benefits of Company
9 ownership of this infrastructure.

10
11 **Q. OCA Witness Nelson recommends that "If the Company proposes a reasonable**
12 **rebate structure, for its Make-ready Pilot and Fleet and Transit Charging Pilot, I**
13 **recommend that the Commission deny the Company's request to extend the pilot**
14 **through 2024 but approve years 2022-2023 with my recommended modifications and**
15 **filing requirements." (OCA St. 6, p. 37, lines 1-4). Do you accept this**
16 **recommendation?**

17 A. No, for the reasons I addressed earlier in my testimony.

18
19 **Q. OSBA witness Knecht recommends rejecting the Fleet and Transit Charging Pilot,**
20 **arguing in part that this infrastructure can be met by unregulated entities. Do you**
21 **agree with his assertion?**

22 A. No, for the reasons I addressed earlier in my testimony.

23

1 **Q. OSBA witness Knecht states, “this program has the appearances of an attempt to**
2 **curry favor with local government authorities at ratepayer expense, particularly since**
3 **the terms are more attractive to the Port Authority than they are to the other fleet**
4 **operators.” (OSBA St. 1, p. 37, lines 15-18.) Please respond.**

5 A. I acknowledge that the Company’s proposal would not require the Port Authority to pay
6 an additional fee to participate in the Fleet and Transit Charging Pilot, whereas other
7 participating customers would be required to pay a monthly fee to cover the costs of the
8 associated charging stations. However, I categorically deny that this is inappropriate in any
9 way, or represents “an attempt to curry favor with local government authorities at ratepayer
10 expense.” To the contrary: as I explained in my direct testimony, the Company’s proposal
11 to not require a separate payment from the Port Authority is consistent with the public
12 service that the Port Authority provides – including, as I explained above, with respect to
13 low-income customers. Duquesne Light’s service territory is small. The fact that the Fleet
14 and Transit Charging Pilot singles out the Port Authority reflects that the Company knows
15 of no other public transit agency in the Company’s service territory that is currently
16 electrifying its fleet.

17
18 **Q. OSBA witness Knecht states “the Company calculates that the revenues generated**
19 **from charges to the customer will cover the full cost. However, that may not be the**
20 **case for the FPFTY, as revenues appear to fall short of the claimed revenue**
21 **requirement for that year” (OSBA Statement 1, p. 36, lines 24-26). How do you**
22 **respond?**

23 A. I believe I have responded to Mr. Knecht’s concern in discovery. The cost of the charging
24 stations, if fleet customers select the Bundled or Pre-Pay Options, are borne by the

1 participants over the contract term (DLC Statement No. 8, p. 43, line 12- p. 44, line 10).
2 The remaining program costs are socialized among the C&I customer class. See Exhibit
3 SO-1-R (OSBA-I-9a) for further details on the cost allocation for this program.
4

5 **Q. Do you have any further response to witnesses for OCA, OSBA, and CAUSE-PA who**
6 **indicate opposition to the Fleet Charging Pilot?**

7 A. Yes. I observe that none of them questioned the Company's analysis, presented in Ms.
8 Everett's direct testimony (DLC St. 17), demonstrating that the Fleet Charging Pilot is cost-
9 effective and is projected to yield net benefits.
10

11 C. *Home Charging Pilot*
12

13 **Q. In addition to parties' comments that apply to multiple TE Pilots, which you discuss**
14 **above, did parties have other comments pertaining specifically to the Company's**
15 **Home Charging Pilot?**

16 A. Yes. I address these comments below.
17

18 **Q. Please summarize intervenors' comments regarding the Company's Home Charging**
19 **Pilot, to the extent not already addressed elsewhere in your testimony.**

20 A. ChargePoint witness Deal recommends that the Home Charging Pilot be approved with
21 modifications, including: issuing eligibility requirements for the charging stations used in
22 the pilot, which I address earlier; and allowing customers to purchase their own charger
23 that meets the eligibility requirements and receive up to \$500 to cover standard installation

1 costs, or up to \$2,000 for qualifying low-income customers (ChargePoint Statement No. 1,
2 pp. 5-6).

3 I&E witness Cline recommends that the Home Charging Pilot be approved with a
4 modification that all charging stations are transferred to owners at the end of the pilot
5 period with no further cost recovery from ratepayers (I&E Statement No. 5, pp. 4-5). I&E
6 witness Keller recommends that the Home Charging Pilot be approved with specific
7 reporting requirements in the next base rate proceeding, which I address above (I&E
8 Statement No. 2, pp. 35-36).

9 OSBA witness Knecht argues that, should the Home Charging Pilot be approved,
10 any associated risks absorbed by the Company should rest solely with the Company's
11 investors and not be passed on to ratepayers (OSBA Statement No. 1, p. 38).

12 In addition to comments I have addressed earlier, while OCA witness Nelson notes
13 the Company's efforts to invest in public EV infrastructure may be appropriate, Mr. Nelson
14 believes the Home Charging Pilot does not expand access to EV charging as much as
15 publicly accessible or shared sites. Mr. Nelson argues the Company's investment (if any)
16 should focus primarily on publicly accessible sites (OCA Statement No. 6, p. 19).

17 CAUSE-PA witness Geller argues the Home Charging Pilot will not benefit low
18 income customers and may lead to gentrification. If it is approved, Mr. Keller recommends
19 confirmed low income and CAP customers be exempt from the costs (CAUSE-PA
20 Statement No. 1, p. 51). I address these concerns earlier in my testimony.

21
22 **Q. Witness Deal has proposed a Bring-Your-Own-Charger (BYOC) \$500 installation**
23 **rebate as part of the Home Charging Pilot (ChargePoint St. 1, p. 6, lines 3-6). Does**
24 **the Company accept this recommendation?**

1 A. No, I disagree with this recommendation because it is inconsistent with the structure of the
2 Home Charging Pilot. Under Mr. Deal's recommendation, the BYOC customer would
3 outlay the full amount of charger and installation costs, then the Company would provide
4 them a rebate of up to \$500 (or up to \$2,000 for low income customers). This
5 recommendation would thus not mitigate the up-front costs of installing charging
6 equipment, or the customer's effort to arrange the installation. Moreover, whereas the
7 Home Charging Pilot as proposed would recover installation costs from participating
8 customers through a monthly fee, under Mr. Deal's proposal, BYOC customers "would
9 avoid the \$21.17 monthly fee that Duquesne Light has proposed for the program."
10 ChargePoint St. 1, p. 19, lines 20-21. Where a customer wishes to choose and install their
11 own charger, they will remain able to do so without participating in the Home Charging
12 Pilot.

13 Finally, the Company does not anticipate that the addition of a BYOC option would
14 meaningfully expand the charging station hardware options available through the Home
15 Charging Pilot. Under the Pilot as proposed, the Company already anticipates allowing
16 participating customers to choose their charging station hardware from a pre-qualified list,
17 as I discussed above and in my direct testimony.

18

19 **Q. Witness Cline recommends that for the Home Charging Pilot all installed charging**
20 **stations are transferred to the owners at the end of the pilot period with no further**
21 **cost recovery from ratepayers. Does the Company agree with this recommendation?**

22 A. Yes. Mr. Cline confirmed in discovery that his recommendation that charging stations be
23 transferred "at the end of the pilot period" refers to the conclusion of each customer's 5-

1 year contract term.³⁰ This recommendation is consistent with the Company’s proposal that
2 at the end of the 5-year contract term, ownership of the charging station and all associated
3 responsibilities will pass to the customer (DLC St. 8, p. 49, lines 10-14).

4
5 **Q. Witness Nelson critiques the Home Charging Pilot on the grounds that those charging**
6 **locations may not be publicly accessible. (OCA St. 6, p. 19, lines 8-14). Does the**
7 **Company agree with this critique?**

8 A. No. Witness Nelson asserts that “residential charging stations are not publicly accessible
9 or shared, and thus do not expand access to EV charging as much as publicly accessible or
10 shared sites such as multi-unit dwellings, workplaces, or other public locations.” Although
11 access to public and workplace charging is critically important, Witness Nelson ignores
12 that fact that on average 80% of charging happens at home. Giving customers access to
13 affordable and convenient charging at home is an important component to encouraging EV
14 adoption.

15 Witness Nelson also states that “[I]n order to ensure that ratepayer dollars facilitate
16 EV charging access for those who are the least likely to afford it, investments should focus
17 on publicly accessible charging sites, not private homes.” (OCA St. 6, p 19, lines 12-14.)
18 In the Pittsburgh metro region, for households at or below 150% of the Federal Poverty
19 Line, close to half own a detached home.³¹ The Home Charging Pilot is designed to provide
20 low-income customers, who otherwise may not be able to afford the upfront cost of a
21 charging station or the necessary electrical upgrades, with additional financial support up

³⁰ Exhibit SO-1-R (DLC-I&E-I-14).

³¹ U.S. Census Bureau, 2019 American Housing Survey. Accessed from: <https://www.census.gov/programs-surveys/ahs.html>.

1 to \$2,000. The Company's portfolio approach is thus designed to meet the needs of low-
2 income customers whether they live in MUDs or single-family homes.

3
4 **Q. Witness Knecht recommends that ratepayers be indemnified from any insurance,**
5 **damages, and legal costs associated with Home Charging Pilot charging stations.**
6 **(OSBA St. 1, p. 34, lines 25-28.) Do you agree with this recommendation?**

7 A. No. Witness Knecht's request is not reasonable. Mr. Knecht appears to seek certain
8 program costs to be deemed imprudent before they are incurred. The Company has
9 appropriately limited liability under this program to "repair or replacement of the Charging
10 Station at DLC's sole discretion and as may be required by this Agreement." The Company
11 has outlined the Customer responsibilities, including maintaining home insurance, and
12 proper use of the equipment under the Home Charging Pilot Customer Agreement (see
13 Exhibit SO-5).

14
15 **Q. CAUSE-PA witness Geller opposes the Home Charging Pilot, arguing, "the cost of**
16 **EV ownership and maintenance is simply out of reach of the average low income**
17 **customer. I am concerned that providing enhanced incentives for EV home chargers**
18 **in low income neighborhoods could lead to increased gentrification within EJ areas"**
19 **(CAUSE-PA Statement 1, p. 51, lines 2-4). Do you agree?**

20 A. No, for the reasons I described earlier in my testimony.

21
22 **Q. CAUSE-PA witness Geller recommends that if the Home Charging Pilot is approved**
23 **as proposed that confirmed low income and CAP customers be exempt from paying**
24 **for that rider. Does the Company agree with this recommendation?**

1 A. No, for the reasons I described earlier in my testimony.

2

3 **Q. Do you have any further response to witnesses for OCA, OSBA, and CAUSE-PA who**
4 **indicate opposition to the Home Charging Pilot?**

5 A. Yes. I observe that none of them questioned the Company's analysis, presented in Ms.
6 Everett's direct testimony, demonstrating that the Home Charging Pilot is cost-effective
7 and is projected to yield net benefits. In fact, Mr. Nelson confirmed in discovery that he
8 does not take the position that the Pilot will yield net costs to customers.³²

9

10 *D. Awareness, Education, and Engagement*

11

12 **Q. In addition to parties' comments that apply to multiple TE Pilots, which you discuss**
13 **above, did parties have other comments pertaining specifically to the Company's**
14 **Awareness, Education and Engagement (AEE) proposal?**

15 A. Yes. I address these comments below.

16

17 **Q. Please summarize parties' comments on the Company's AEE proposal.**

18 A. NRDC witness Harris recommends the Company's AEE proposal be approved, noting how
19 utilities have a critical role to play in increasing education and awareness surrounding
20 electric vehicles and are better positioned to do so than automakers seeking to promote
21 specific vehicles or charging providers seeking to promote specific business models
22 (NRDC Statement No. 2, p. 33).

³² Exhibit SO-1-R (DLC-OCA-I-47).

1 Similarly, I&E witnesses Keller and Cline accept the Company's AEE proposal
2 with specific reporting requirements in the Company's next base rate proceeding, which I
3 address earlier in my testimony (I&E Statement No. 2, p. 37 and Statement No. 5, p. 5).

4 ChargePoint witness Deal supports the Company's education and outreach efforts
5 so long as they remain vendor neutral. Further, Mr. Deal recommends for the Commission
6 to direct the Company to file all marketing materials with the Commission annually as an
7 informational filing, which I address earlier in my testimony (ChargePoint Statement No.
8 1, p. 12).

9 OCA witness Nelson argues any customer education efforts surrounding electric
10 vehicles should also address load management and, therefore, Mr. Nelson recommends
11 reducing the funding for the Company's AEE proposal by 75% until the Company more
12 comprehensively develops load management programs (OCA Statement No. 6, pp. 35-36).

13 OSBA witness Knecht and CAUSE-PA witness Geller did not directly address the
14 Company's AEE proposal in their respective testimonies.

15
16 **Q. Do you agree with OCA witness Nelson's recommendation to reduce the Company's**
17 **proposed AEE expenses by 75% (OCA Statement No. 6, p. 36)?**

18 A. No. AEE forms a critical component of the TE Programs for a variety of reasons. Lack of
19 consumer awareness is one of the most significant barriers to greater adoption of EVs.
20 Many aspects of EV education bear directly on Duquesne Light's systems and functions.
21 For example, current and prospective EV owners will require fundamental information
22 regarding different EV charging levels, electricity bill impacts, and how to connect EV
23 charging equipment to the Company's grid. This information can best be provided (and in

1 some instances, can *only* be provided) by the Company. The proposed AEE budget reflects
2 the resources necessary to provide this service.

3 Moreover, Mr. Nelson's recommendation has no factual basis. When asked to
4 provide justification and assumptions he used to determine that a 75% reduction was an
5 appropriate amount to reduce the proposed AEE expenses, OCA witness Nelson indicated
6 that the recommendation was subjective.³³

7
8 **Q. I&E witness Keller recommends reporting requirements for the Company's AEE**
9 **proposal (I&E Statement No. 2, p. 37). Do you agree with these recommendations?**

10 A. Yes, as I addressed above.

11
12 *E. Fleet Electrification Advisory Service*

13
14 **Q. In addition to parties' comments that apply to multiple TE Pilots, which you discuss**
15 **above, did parties have other comments pertaining specifically to the Company's**
16 **Fleet Electrification Advisory Service proposal?**

17 A. Yes. I address these comments below.

18
19 **Q. Please summarize parties' comments on the Company's Fleet Electrification**
20 **Advisory Service proposal.**

21 A. NRDC witness Harris recommends that the Company's proposed Fleet Electrification
22 Advisory Service be approved and the Company should commit that at least 10 fleets that
23 service EJ Areas participate in the fleet advisory service by 2024. Additionally, Ms. Harris

³³ See Exhibit SO-1-R (DLC-OCA-I-66).

1 argues that the Company should analyze potential fueling costs for fleets charging EVs on
2 current electric rates versus the time-of-use rate and provide information on the benefits
3 and challenges of installing a second meter for EV charging (NRDC Statement No. 2, pp.
4 33-34).

5 I&E witnesses Keller and Cline accept the Company's Fleet Electrification
6 Advisory Service proposal with specific reporting requirements in the Company's next
7 base rate proceeding, which I address earlier in my testimony (I&E Statement No. 2, p. 37
8 and Statement No. 5, p. 5).

9 ChargePoint witness Deal recommends that the Commission approve the
10 Company's Fleet Electrification Advisory Service proposal and direct the Company to
11 ensure all communications with fleet customers are vendor neutral (ChargePoint Statement
12 No. 1, p. 5).

13 CAUSE-PA witness Geller recommends the Company's Fleet Electrification
14 Advisory Service, if approved, be open to stakeholders and inclusive of local EJ groups
15 (CAUSE-PA Statement No. 1, p. 50).

16 OCA witness Nelson argues the Company's Fleet Electrification Advisory Service
17 as proposed would be inadequate until the Company has sufficiently developed its load
18 management offerings and, therefore, recommends the service is rejected (OCA Statement
19 No. 6, pp. 35-36).

20 OSBA witness Knecht did not directly address the Fleet Electrification Advisory
21 Service in his testimony.

22
23 **Q. Do you agree with OCA witness Nelson's recommendation to reject the Company's**
24 **proposed Fleet Electrification Advisory Service (OCA Statement No. 6, p. 36)?**

1 A. No. The Fleet Electrification Advisory Service is a core utility function which uses the
2 utility's expertise to help customers with vehicle fleets develop fleet electrification plans.
3 Not only will this help fill a resource gap for customers as they seek to transition to electric
4 fleets, but also it may help lead to a reduction in ground-level emissions, particularly in EJ
5 Areas, and inform the Company's distribution system planning, construction, and
6 operation decisions with insight gained from these emerging electric service needs. The
7 proposed Fleet Electrification Advisory Service budget reflects the resources necessary to
8 provide support to customers who seek to transition their fleet to electricity service.

9

10 **Q. ChargePoint witness Deal recommends that communications for the Fleet Advisory**
11 **Service remain vendor neutral (ChargePoint Statement No. 1, pp. 16-17.) Do you**
12 **agree?**

13 A. Yes, the proposal by witness Deal for vendor neutral communications is consistent with
14 the Company's approach in the EV ChargeUp Pilot and the Company's proposed approach
15 for TE Portfolio. Any marketing or other program materials will be vendor neutral, as will
16 any guidance provided to customers.

17

18 **Q. I&E witness Keller recommends reporting requirements for the Company's**
19 **proposed Fleet Electrification Advisory Service (I&E Statement No. 2, p. 39). Do you**
20 **agree with these recommendations?**

21 A. Yes, as I addressed above.

22

1 **Q. Mr. Geller requests the Fleet Electrification Advisory Service be open to stakeholders**
2 **and inclusive of local environmental justice groups. (CAUSE-PA Statement No. 1, p.**
3 **50.) Do you agree with these recommendations?**

4 A. Yes. Mr. Geller provided clarification that, “The information provided by the Fleet
5 Electrification Advisory Service should be developed inclusive of expertise of community
6 partners and local environmental justice groups, especially those that advocate on behalf
7 of low income customers to ensure that information and advice provided is rooted in the
8 needs of the communities that DLC serves.”³⁴ The Company agrees to engage such
9 organizations to provide input to fleet electrification support offered through the proposed
10 program in EJ Areas.

11
12 **Q. NRDC witness Harris recommends modifications to the Company’s proposed Fleet**
13 **Electrification Advisory Service (NRDC Statement No. 2, pp. 33-34). Please**
14 **summarize her recommendations and your responses to them.**

15 A. Ms. Harris recommends the Company target medium and heavy duty fleets through the
16 proposed service. The Company agrees, and plans to support customers with such fleets.
17 Witness Harris also recommends that the Fleet Electrification Advisory Service provide
18 customers with information about the benefits and challenges of installing a second meter
19 to serve charging infrastructure and fueling costs on their current rate, on the company’s
20 EV-TOU rate (whole-premise or separately metered), or on other applicable rates. The
21 Company agrees with these recommendations and plans to include them in the proposed
22 service. Witness Harris recommends modifying the Company’s target of providing Fleet
23 Electrification Advisory Service to two non-profit entities serving EJ Areas on an annual

³⁴ Exhibit SO-1-R (DLC-CAUSE-PA-I-5).

1 basis to instead committing to serve at least 10 fleets that service EJ communities through
2 the program from 2022-2024. The Company partially agrees with Ms. Harris's
3 recommendation and will target sites located in EJ Areas for at least 35% of program
4 participants annually.

5

6 **Q. Does this conclude your rebuttal testimony?**

7 A. Yes, it does.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 9-R

**DIRECT TESTIMONY OF
JENNIFER NEISWONGER**

**Subjects: Customer Service Performance and Enhancement, Customer Education
for Residential Subscription Rate Pilot**

Dated: July 26, 2021

1 **I. INTRODUCTION & BACKGROUND**

2 **Q. Please state your name, title, and business address.**

3 A. My name is Jennifer Neiswonger. I am the Director of Customer Experience for Duquesne
4 Light Company (“Duquesne Light” or the “Company”). My business address is 411
5 Seventh Avenue, Mail Drop 15-1, Pittsburgh, PA 15219.

6

7 **Q. Have you previously submitted testimony in this proceeding on behalf of Duquesne
8 Light?**

9 A. Yes. On April 16, 2021, I submitted direct testimony (“Duquesne Light Statement No. 9”)
10 regarding: (a) the Company’s customer service performance and enhancement, and (b)
11 customer education for Residential Subscription Rate Pilot.

12

13 **Q. What is the purpose of your rebuttal testimony?**

14 A. The purpose of my rebuttal testimony is to respond to certain aspects of the direct testimony
15 provided telephonically during the public input hearing for this matter and also to address
16 the issues raised in the written direct testimony of the parties in this proceeding.
17 Specifically, I will respond to the testimony provided by: (1) Duquesne Light customer
18 Jeaneen Zappa at the public input hearing that took place on Tuesday, June 22, 2021, (2)
19 the direct testimony submitted on behalf of the Office of Consumer Advocate (“OCA”)
20 and authored by Roger D. Colton (labeled “OCA Statement No. 4”), (3) the direct
21 testimony submitted on behalf of OCA and authored by Ron Nelson (labeled “OCA
22 Statement No. 6”), and (4) the direct testimony submitted on behalf of the Pennsylvania

1 Public Utility Commission’s (“PUC or the “Commission”) Bureau of Investigation and
2 Enforcement (“I&E”) and authored by Ethan H. Cline (labeled “I&E Statement No. 5”).

3

4 **Q. How is your rebuttal testimony organized?**

5 A. Section II responds to concerns related to customer education for the Residential
6 Subscription Rate Pilot, which is more fully described in Ms. Margot Everett’s direct
7 testimony (“Duquesne Light Statement No. 17”) and Ms. Everett’s rebuttal testimony
8 (“Duquesne Light Statement No. 17-R”). I will note that that my rebuttal addresses only
9 the customer education piece of the Residential Subscription Rate Pilot and the cost(s)
10 associated therewith. Other Duquesne Light witnesses, including Ms. Everett, will respond
11 to all other aspects of the Residential Subscription Rate Pilot in their corresponding rebuttal
12 testimonies, as necessary and appropriate. Section III of my testimony responds to Mr.
13 Colton’s characterizations of the Company’s customer satisfaction performance as
14 indicated in the report published by the Pennsylvania Public Utility Commission’s (“PUC”
15 or the “Commission”) Bureau of Consumer Services related to Universal Service Programs
16 and Collections Performance (referred to in Mr. Colton’s testimony and my rebuttal
17 testimony as the “BCS Report”), and the Consumer Activities Report & Evaluation
18 (referred to in Mr. Colton’s testimony and my rebuttal testimony as the “UCARE Report”).

19

20 **Q. Are you sponsoring any exhibits with your rebuttal testimony?**

21 A. Yes, I am sponsoring Exhibit JAN-1-R and Exhibit JAN-2-R, and will refer to Exhibit
22 JAN-4, which was attached to my direct testimony and includes the itemized marketing

1 and education costs associated with the Company's proposed Residential Subscription
2 Rate Pilot Program.

3
4 **II. CUSTOMER EDUCATION FOR THE RESIDENTIAL SUBSCRIPTION RATE**
5 **PILOT PROPOSED BY DUQUESNE LIGHT COMPANY**

6
7 **Q. Has the Company performed research related to how customers would react to the**
8 **Residential Subscription Rate Pilot?**

9 A. Yes. The Company recently received results of a study performed by a Duquesne Light
10 consultant to ascertain customers' potential interest in the Residential Subscription Rate
11 Pilot and gather customer feedback.

12
13 **Q. What were the results of the study?**

14 A. Broadly, the study revealed that one-third of respondents surveyed are likely to consider
15 enrolling and reacted in favor of paying a predictable, fixed amount for their monthly
16 electric distribution charges. Full survey results are provided in the Company's
17 supplemented response to OCA-I-14(a), and enclosed with my testimony as Exhibit JAN-
18 1-R.

19
20 **Q. Are you familiar with the concerns raised by Ms. Jeaneen Zappa related to the**
21 **Residential Subscription Rate Pilot?**

1 A. Yes. At the public input hearing for this proceeding, which commenced at 1 PM on June
2 22, 2021, Ms. Zappa expressed concerns about the Residential Subscription Rate Pilot,
3 suggesting that customers have not had an appropriate amount of education on how demand
4 pricing works.

5
6 **Q. Please respond to Ms. Zappa's concerns.**

7 A. Ms. Zappa expressed concern regarding customer understanding of the residential
8 subscription pilot. As with any new customer program, the Company anticipated this
9 concern and has several mitigating plans in place to overcome potential barriers. In the
10 research results included in the enclosed as Exhibit JAN-1-R, one-third of DLC
11 respondents found the program appealing and are likely to consider enrolling. They most
12 like the idea of paying a fixed monthly charge to help with budgeting monthly expenses.

13 Based on this research, the Company agrees with Ms. Zappa that there is some need
14 for customer education and further clarification of the program prior to the start of the pilot.
15 In addition, the Company agrees that customers will need additional assistance in
16 understanding the demand portion of their bill. The Company already includes some
17 educational content related to demand for its business customers on its website¹ and plans
18 to make similar information available for residential customers interested in the pilot, along
19 with creating an educational video to explain the details of the pilot as highlighted in the
20 budget in Exhibit JAN-4. Furthermore, as I indicated in my direct testimony (DLC St. 9,
21 p. 11, lines 10-12), “the Company will implement usage alerts via email, SMS and

¹ <https://www.duquesnelight.com/account-billing/understanding-your-bill/business-bill/demand-energy-usage>

1 outbound voice to notify customers when they are approaching or exceeding their
2 subscription level Exhibit JAN-4, the Company plans to provide usage alerts.” Ms.
3 Everett’s direct and rebuttal testimony include the customer protections that Duquesne
4 Light plans on implementing in connection with the Residential Subscription Rate Pilot.

5
6 **Q. In light of the foregoing, as well as Mr. Nelson’s and Mr. Cline’s opinions regarding**
7 **customer comprehension below, do you propose any changes to the Residential**
8 **Subscription Rate Pilot?**

9 A. Yes. The Company proposes to delay implementation of the pilot to June 1, 2022. This
10 delay will allow for further refinement of customer education and outreach based on the
11 initial findings in Exhibit JAN-1-R along with additional follow-up research, if needed.
12 This delay would still provide enough time for the Company to conclude the pilot and
13 analyze its results prior to its next anticipated base rates case.

14
15 **Q. Do you agree with Mr. Nelson’s and Mr. Cline’s opinions that customers will be**
16 **unable to understand the Residential Subscription Rate Pilot (OCA St. 6, p. 38; I&E**
17 **St. 5, p. 20)?**

18 A. No.

19
20 **Q. Why do you disagree with Mr. Nelson’s and Mr. Cline’s opinions that customers will**
21 **be unable to understand the Residential Subscription Rate Pilot?**

1 A. As stated above in response to Ms. Zappa’s concerns, I do agree that education is needed,
2 but given it’s an optional pilot, customers that have interest in the residential subscription
3 rate pilot will be provided informational materials to help them fully understand the
4 program details before signing up. The Company will support that with the education and
5 outreach outlined in my direct testimony and Exhibit JAN-4 and as stated above in response
6 to Ms. Zappa’s concerns. One of those items in Exhibit JAN-4 is an enrollment video and
7 targeted email which the Company recently used to introduce its new bill redesign. The
8 use of these channels allows for more explanation to help customers understand the
9 difference between usage and demand.

10 I disagree with Mr. Nelson’s assertion on page 38 of OCA Statement No. 6 that
11 “the rate is incredibly hard for customers to understand, especially because the Company
12 is not providing any enabling technology.” The Company does provide enabling
13 technology. For example, the Company already makes hourly kWh usage data available to
14 the customer on its website via an interactive graph and can be downloaded in CSV or
15 XML format for determining demand. See Exhibit JAN-2-R. And as noted in Exhibit JAN-
16 4, the Company plans to offer usage alerts to customers via email, text and voice to serve
17 as notification if they are approaching or exceeding their subscription level.

18

19 **Q. Please respond to Mr. Nelson’s assertion that the \$67,000 cost estimate for the**
20 **Residential Subscription Rate Program is unclear.**

21 A. Exhibit JAN-4, which was attached to my direct testimony, provides an itemization of the
22 \$67,000 estimate for the Residential Subscription Rate Pilot. A narrative response
23 regarding items that are included in the estimate is available in my direct testimony on page

1 11 of Duquesne Statement No. 9. By way of further explanation, the \$67,000 is expected
2 to be incurred over the course of three years, and it includes creating customer education
3 and outreach materials, and incremental costs to evaluate the program. As stated in my
4 direct testimony, only costs that are incremental to normal levels of staffing and operations
5 are included in this estimate.

6 In response to Mr. Nelson's request on OCA Statement No. 6, pages 39-40, for an
7 evaluation and assessment plan for the pilot, the Company does not have one at this time,
8 but in consideration of Mr. Nelson's comments, we will use the period of the
9 implementation delay to develop this plan.

10
11 **III. DUQUESNE LIGHT COMPANY'S CUSTOMER EXPERIENCE**
12 **PERFORMANCE AND ENHANCEMENT MEASURES**

13
14 **Q. Please respond to Mr. Colton's conclusion that Duquesne Light's customer**
15 **experience presentation is "incomplete." (OCA St. 5, p. 107, lines 12-14.)**

16 **A.** In the Customer Service Report mentioned in Mr. Colton's testimony (e.g., at page 103
17 line 20), the survey company defines the statistical significance associated with their
18 sampling:

19 Each year, the survey firm completes approximately 700 surveys for each
20 EDC or NGDC. With a sample of this size, there is a 95 percent
21 probability that the results have a statistical precision of plus or minus five
22 percentage points of what the results would be if all customers who had
23 contacted their EDC or NGDC had been surveyed, meeting the PUC
24 requirements.

25
26 This is important to note because the satisfaction results across all PA EDCs are extremely
27 close, and often times within that margin of error (+/- 5%). In addition, while

1 benchmarking is very important, I believe it is equally, if not more, important to be showing
2 continuous improvement against yourself. In looking at the 2018 and 2019 results of the
3 Customer Service Report, and only looking at the top box score as Mr. Colton did (I.e.,
4 “very satisfied”, “very knowledgeable”, “very courteous”), the Company has shown
5 improvement for nearly all questions.

- 6 • Satisfaction with ease of reaching the company increased from 61% in 2018 to 65%
7 in 2019; the top score in 2019 was 70% meaning DLC was within the margin of
8 error of the top performer;
- 9 • Satisfaction with the representative’s handling of the contact increased from 77%
10 in 2018 to 78% in 2019; the top score in 2019 was 80% and within the margin of
11 error of the top performer;
- 12 • Satisfaction with the representative’s courtesy increased from 83% in 2018 to 84%
13 in 2019; the top score in 2019 was 87% and within the margin of error of the top
14 performer;
- 15 • Satisfaction with the representative’s knowledge was 77% in 2018 and 79% in
16 2019; DLC and 3 other EDCs had the same top score with only a 2% point
17 difference between the best performing EDCs (79%) and the worst performing
18 EDCs (77%); and
- 19 • Overall satisfaction increased from 67% in 2018 to 72% in 2019. The top score in
20 2019 was 77%.

21 The Company realizes how important the customer experience is and is focused on
22 continuous improvement in this area. A few of these initiatives were outlined on pages 8-
23 9 in my direct testimony, but in addition to and specific to these customer satisfaction

1 results, the Company redesigned the menu options on its automated phone system in Q4
2 2017 to make the options more intuitive, we implemented a customer insight community
3 in 2018 and continue to survey this community several times per month to keep a pulse on
4 customer feedback, and lastly, we regularly conduct customer service / empathy training
5 with our customer service representatives to ensure we are providing excellent service.

6

7 **Q. Does this conclude your rebuttal testimony?**

8 A. Yes. I reserve the right to supplement my testimony as may be necessary through the
9 course of this proceeding.

10

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2021-3024750

Duquesne Light Company
Statement No. 10-R

Rebuttal Testimony of Robert L. O'Brien

Dated: July 26, 2021

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1 **I. INTRODUCTION**

2 **Q. Please state your name.**

3 A. My name is Robert O'Brien.

4 **Q. Have you previously testified in this proceeding?**

5 A. Yes, I submitted Direct Testimony on behalf of Duquesne Light Company
6 ("DLC" or "Company") in this proceeding, dated April 16, 2021, before the
7 Pennsylvania Public Utility Commission ("Commission"). My Direct Testimony
8 included support for the overall revenue requirement, pro forma adjustments for
9 the fully projected future test year ended December 31, 2022 ("FPFTY"), the
10 future test year ended December 31, 2021 ("FTY") and the historic year ended
11 December 31, 2020 ("HTY"), portions of the measures of value (also referred to
12 as rate base) and the cash working capital ("CWC") calculation.

13 **Q. What is the purpose of your Rebuttal Testimony?**

14 A. My Rebuttal Testimony will present updates in the Company's total utility cost of
15 service and will respond to the Direct Testimony of the following witnesses in the
16 following areas:

- 17 • Office of Consumer Advocate ("OCA") witness Lafayette K. Morgan,
18 Jr. regarding certain of the proposed pro forma adjustments to rate base,
19 operating revenues and expenses;
- 20 • Bureau of Investigation and Enforcement ("I&E") witnesses
21 Christopher Keller, Christine Wilson, Eryan Sakaya and Joseph Kubas
22 regarding certain proposed pro forma adjustments to rate base, operating
23 revenues and expenses.

1 • National Resource Defense Council (“NRDC”) witness Amanda Levin
2 regarding the amortization period for COVID-19 Expense recovery.

3

4 **Q. Are you sponsoring any Exhibits along with your Rebuttal Testimony?**

5 A. Yes. I am sponsoring Exhibits RLO-1-R through RLO-8-R.

6

7 **Q. How is your Rebuttal Testimony organized?**

8 A. First, I will provide testimony regarding the changes the Company is proposing to
9 its initial filing that have been included in responses to data requests and describe
10 each adjustment. Next, I will present changes to the Company’s positions
11 resulting from reviewing the presentations of the other parties to this proceeding.

12 The changes in each of those categories are shown on DLC Exhibit RLO-1-R, are
13 described on DLC Exhibit RLO-2-R and will be identified and explained in
14 connection with those exhibits. Finally, I will present rebuttal testimony to
15 certain adjustments and positions of the OCA, I&E and NRDC witnesses
16 organized by topic and by witness within each topic. The first part of my rebuttal
17 will be corrections to the OCA and I&E adjustments, mostly to correct
18 adjustments that use total Company amounts for their adjustments but then apply
19 the adjustments to the lower claimed distribution amounts that resulted from the
20 Company’s Jurisdictional Separation Study (“JSS”). These errors overstate the
21 effect of their adjustments and understate the OCA or I&E proposed balances.

1 The second part will be rebuttal to positions taken by OCA, I&E and NRDC in
2 their pre-filed direct testimony,

3 **II. UPDATES TO THE COMPANY'S ORIGINAL FILING**

4 **Q. Please describe DLC Exhibit RLO-1-R.**

5 A. DLC Exhibit RLO-1-R presents a summary of the Company's adjustments to its
6 filed positions in this case. Column 1 shows the total Company as filed amounts
7 for major elements in rate base (line 1 to line 9), rate of return (lines 10 to 14), net
8 operating income ("NOI") requirement (line 15), results of operation (lines 16 to
9 37). Column 3 shows the as filed amounts for the Company's PA Jurisdictional
10 operations for the same categories through line 37. As I will discuss later, it is
11 important to note that both the OCA and I&E used this PA Jurisdictional data,
12 from line 1 to line 9 and lines 16 through line 37 as the starting point for the OCA
13 and I&E adjustments as shown on OCA Schedule LKM-1, page 1 of 2 in the first
14 column and on I&E Statement No. 1, page 4, table 1, the first column. Finally, the
15 NOI increase required and the related PA Jurisdictional revenue increase required
16 is shown on lines 38 and 41 respectively with additional details shown as item
17 "A" on DLC Exhibit RLO-2-R, page 1, lines 1 to 9.

18 **Q. Please continue.**

19 A. Columns 4 and 5 on DLC Exhibit RLO-1-R show the adjustments the Company is
20 proposing that have been described in responses to data requests with the adjusted
21 balances shown in column 6. Finally, adjustments in columns 7 and 8 reflect
22 changes to the Company's filing that result from the Company reviewing updated

1 information and providing an updated JSS and also an updated DLC Exhibit 2
2 converting the total Company update adjustments to PA Jurisdictional amounts.

3 **Q. Please describe the changes the Company is proposing based on its responses**
4 **to data requests.**

5 A. First, the Company is increasing the accumulated depreciation on its Cloud
6 investment from \$7.012 million to \$7.705 million for an increase of \$693,000 on
7 a total Company basis of which \$646,000 is applicable to the PA Jurisdictional
8 operations. This calculation, which is a decrease in rate base, is shown on DLC
9 Exhibit RLO-2-R, page 1 of 2 in item “B”, lines 9 to 13. Next, the Company is
10 increasing its FPFTY operating expenses in the amount of \$22,333 for its
11 proposed Residential Subscription Pilot program that was not included in its
12 original filing. As described by DLC Witness Neiswonger in DLC St. No. 9, the
13 \$22,333 is annual expense based on a total cost of \$67,000 over three years. The
14 calculation is shown as item “C” on DLC Exhibit RLO-2-R, page 1, lines 14 to
15 18.

16 **Q. What is adjustment “D” of \$113,000 as shown on DLC Exhibit RLO-1-R,**
17 **column 5, line 29?**

18 A. As described in response to I&E-RE-43-D, the \$113,000 represents one third of
19 the triennial costs of the Commission required Eligible Customer Listing
20 Solicitations (“ECLS”) for the 2018 and 2021 ECLS costs incurred by the
21 Company which were not included in the Company’s initial filing and therefore

1 not in the requested revenue requirement increase. As such, the Company is
2 increasing its FPFTY expense by the normalization of this \$339,000 over the
3 three-year period rates from this case are expected to be in effect. The calculation
4 is shown as item “D” on DLC Exhibit RLO-2-R, page 1, lines 19 to 23,

5 **Q. What is adjustment “E” of (\$167,000) as shown on DLC Exhibit RLO-1-R,**
6 **column 4, line 24?**

7 A. This adjustment reduces the \$1.415 million expense included on DLC Exhibit 2,
8 Schedule 12, column 3, line 8 for outside services by \$500,000 for a charge that
9 did not relate to COVID operational functions. Since these costs are amortized
10 over a three-year period, the reduction to the COVID cost recovery is reduced by
11 one-third or \$167,000. This was explained in response to OCA-X-4. The
12 calculation is shown on DLC Exhibit RLO-2-R, page 1 on lines 24 to 30.

13 **Q. Are you proposing any adjustments that were not included in responses to**
14 **data requests?**

15 A. Yes. Adjustment “F” on DLC Exhibit RLO-2-R, page 2 shows an adjustment in
16 mailing costs resulting from an increase in postage costs of \$0.04 per mailing. As
17 shown in column 7 on lines 31 to 35 the Company projects annual mailings of
18 5,928,000 in the FPFTY, which results in an increase in postage costs of
19 \$237,000. The \$237,000 is shown as item “F” on DLC Exhibit RLO-1-R, column
20 7, line 29.

21 **Q. What is the \$0.04 per mailing unit based upon?**

1 A. The United States Postal Service (“USPS”), on May 28, 2021 filed a request for
2 rate increases with the Postal Rate Commission to be effective on August 29,
3 2021. Part of the requested increase was an increase in the Commercial category
4 which includes mail classified as 5-digit, automated area distribution center
5 (“AADC”) and mixed automated area distribution center (“MAADC”). The
6 Company’s mailings are mostly in the 5-digit category, but also in the AADC and
7 MAADC classifications.

8 **Q. What are the postage rate increases that impact the Company?**

9 A. As shown on the USPS May 28, 2021 request, there are three rate classes where
10 the price increases will impact the Company:

11	Mail Sort	Current Rate	Proposed Rate	Increase
12	5-digit	\$0.389	\$0.426	\$0.037
13	AADC	\$0.419	\$0.461	\$0.042
14	MAADC	\$0.439	\$0.485	\$0.046

15 Based on these rate increases and an estimate of the number of mailings in
16 each rate category, the Company estimates that the average postal rate increase
17 will be \$0.040 per mail item.

18 **Q. What is contained in adjustment “G”?**

1 A. Adjustment “G” reflects a reduction in the annual expense for the Net COVID-19
2 Expenses of \$270,000 as the result of additional updates in the Company’s
3 amounts for savings and for the net costs through June 2021 to date. The detail
4 for this calculation is shown on DLC Exhibit RLO-2-R, page 2, lines 36 to 49.

5 **Q. Please describe adjustment “G”.**

6 A. Lines 36 to 38 show the adjustment made by DLC based on its response to a data
7 request as described in connection with adjustment “E” and is included here for
8 informational purposes to have the total change in the Net COVID-19 Expenses in
9 one place. Lines 39 through 41 show an update in the savings from the \$750,000
10 as filed on DLC Exhibit 2, Schedule D-12, line 15 to the updated amount of
11 \$1,755,000 for an increase of \$1,005,000. This update is described by DLC
12 Witness Bachota. DLC St. No. 2-R. pp. 19-20. Finally, lines 42 to 44 show the
13 Company’s as filed estimate for net expenses of \$600,000 for the first 6 months of
14 2021 is increased to \$794,000 for an increase of \$194,000 based on updated
15 information which will be provided by Witness Bachota. Finally, as shown on
16 lines 47 to 49, the total COVID-19 Net Expenses have decreased by \$811,000,
17 which is \$270,000 per year amortized over three years.

18 **Q. What is the revised total FPFTY annual amount for the recovery of COVID-**
19 **19 Net Expenses.**

1 A. As shown on DLC Exhibit RLO-1-R, column 9, line 24, the total FPFTY amount
2 is \$3.588 million, which is comprised of \$2.094 million for uncollectible expense
3 and \$1.494 million for other Net Expenses.

4 **Q. Please describe adjustment “H”.**

5 A. This adjustment, as shown on DLC Exhibit RLO-2-R, page 2, lines 50 to 54,
6 presents an update of the OPEB credit used in establishing the FPFTY expense
7 from \$299,000 to \$367,000 which is described by Witness Bachota. The
8 difference, as decrease in expense is shown on DLC Exhibit RLO-1-R, column 7,
9 line 20.

10 **Q. What is contained in adjustment “I”?**

11 A. Adjustment “I” as shown on lines 55 to 57 of DLC Exhibit RLO-2-R reflects the
12 removal of \$158,000 in advertising expense related to the Home and Garden
13 activity as described by Ms. Bachota, on DLC St. No. 2-R, p. 16.

14 **Q. Please describe adjustment “J”.**

15 A. Adjustment “J” reflects the change in the Cash Working Capital that results from
16 the changes in expenses presented in this rebuttal document.

17 **Q. What is your final rebuttal adjustment of \$75,000 shown as item “K” on**
18 **DLC Exhibit RLO-1-R, column 8, line 32?**

1 A. This adjustment is to correct my estimates of the distribution impact of the
2 changes made to conform with Mr. Gorman's JSS and the resulting revenue
3 requirement for the PA Jurisdictional operations.

4 **Q. What is the result of these adjustments to the Company's original filing**
5 **which requested an increase in PA Jurisdictional revenues of \$85.760**
6 **million?**

7 A. As shown on DLC Exhibit RLO-1-R, column 9, line 41, these adjustments result
8 in a decrease in the PA Jurisdictional revenue increase of \$232,000 (\$85.760
9 million - \$85.528 million = \$232,000).

10 **Q. Has the Company prepared a revised DLC Exhibit 2 for the FPFTY?**

11 A. Yes. DLC Exhibit RLO-5-R is an updated DLC Exhibit 2, reflecting all of the
12 adjustments shown on DLC Exhibit RLO-1-R and also the results of the JSS
13 prepared by Witness Gorman and included with his rebuttal presentation. The PA
14 Jurisdictional increase of \$85.528 million is shown on DLC Exhibit RLO-5-R,
15 Schedule D-1, column 2, line 2.

16 **Q. Please describe DLC Exhibit RLO-5-R.**

17 A. DLC Exhibit RLO-5-R is an update to the original FPFTY DLC Exhibit 2
18 showing the changes to rate base and expenses detailed on DLC Exhibit RLO-1-R
19 and DLC Exhibit RLO-2-R.

1 **III. CORRECTIONS TO OTHER PARTIES' ADJUSTMENTS**

2 **Q. Please describe why you believe there are necessary corrections to the**
3 **adjustments proposed by some of the other parties to this proceeding.**

4 A. Most of the corrections are the result of the parties, mainly the OCA through the
5 testimony of Witness Morgan, making adjustments using total Company amounts
6 instead of using the PA Jurisdictional amounts. There are a couple of corrections
7 related to other actions which I will describe.

8
9 **Q. Have you prepared an exhibit which shows these corrections?**

10 A. Yes, I have. DLC Exhibit RLO-3-R contains the corrections for the OCA
11 adjustments and DLC Exhibit RLO-4-R contains the corrections for the I&E
12 adjustments.

13
14 **Q. Please describe DLC Exhibit RLO-3-R.**

15 A. Page 1 of this exhibit and has seven columns. Column 1 shows DLC's PA
16 Jurisdictional amounts which are summarized on DLC Exhibit 2, Schedule D-1
17 showing an increase in Jurisdictional revenue of \$87.759 million. These same
18 data shown on DLC Exhibit RLO-1-R in column 3 are also shown on OCA
19 Statement No. 1, Schedule LKM-1, page 1 of 2, in the first column headed
20 Company Amounts at Present Rates. Each of these three sources show the same
21 PA Jurisdictional NOI of \$121.925 million allowing for a \$1,000 rounding

1 difference. This is clearly the starting point for the OCA and the I&E adjustments
2 is the Company's data at PA Jurisdictional operational levels.

3 Columns 2 and 3 show OCA adjustments that are summarized on
4 Statement No. 1, Schedule LKM-1, page 1 of 2 in column headed OCA
5 Adjustments and reflected in the column headed Amounts After OCA
6 Adjustments. Column 4 shows the OCA as-filed positions which result in a NOI
7 of \$142.195 million and a rate base of \$2.193 billion as shown on lines 18 and 20
8 respectively. Those are the same amounts shown on DLC Exhibit RLO-3-R,
9 column 4 line 37 for the NOI of \$142.195 million and on line 10 for the \$2.193
10 billion for the rate base. This shows that DLC Exhibit accurately presents the
11 OCA starting point and the related adjustments that result in the OCA "Amounts
12 After OCA Adjustments".

13 Finally, columns 5 and 6 present my corrections to certain adjustments
14 which are described on DLC Exhibit RLO-3-R, pages 3 to 5. Page 2 of DLC
15 Exhibit RLO-R-3 provides a brief description of each of the OCA proposed
16 adjustments.

17

18 **Q. Please provide an example of the mismatch you describe where the OCA has**
19 **reduced a PA Jurisdictional amount by a total Company amount.**

20 A. I think the most obvious one is the OCA adjustment to Payroll. Among other
21 adjustments, witness Morgan proposes to remove all annualization adjustments
22 proposed by the Company, which is the \$2.189 million shown on DLC Exhibit

1 RLO-3-R, page 1, column 2, line 19 and also shown on OCA Schedule LKM-9,
2 lines 1 to 4. Referring to DLC Exhibit 2, Schedule D-7, column 5, line 16 the
3 \$2.189 million is the *total Company* amount for payroll annualization, which
4 results in a total Company FPFTY payroll expense of \$93.662 million. This total
5 Company amount therefore includes PA Jurisdictional amounts as well as non-
6 jurisdictional amounts.

7 Referring now to DLC Exhibit RLO-1-R, column 1, line 19 shows the
8 same \$93.662 million for total Company payroll while column 3 shows the PA
9 Jurisdictional amount of \$77.397 million using Mr. Gorman's salary and wage
10 allocation factor of 0.82635. Finally, referring to DLC Exhibit RLO-3-R, page 1,
11 line 19 shows the PA Jurisdictional payroll amount of \$77.397 million while
12 column 3 shows the OCA reduction using the total Company amount of \$2.189
13 million. Witness Morgan has clearly used the total Company amount for the
14 payroll annualization of \$2.189 million as a reduction to the PA Jurisdictional
15 amount of \$77.397 million. Mr. Morgan is, therefore, removing annualization
16 amounts that include expenses related to the FERC jurisdictional activities that
17 are not in the PA Jurisdictional claim.

18

19 **Q. Does your proposed adjustment correct for this mismatch between the OCA**
20 **reducing PA Jurisdictional amounts by adjustments using total Company**
21 **amounts that have not been separated by jurisdiction?**

22 A. Yes, it does. With respect to the OCA removal of the Company's payroll
23 annualization adjustment, my adjustment "J-1" in DLC Exhibit RLO-3-R, page 1,

1 column 5 on line 19 corrects for that mismatch. The actual calculation of the
2 accurate adjustment amount is shown on DLC Exhibit RLO-3-page 3, lines 13 to
3 17, which results in a correction to the OCA adjustment of \$380,000 as shown on
4 line 17. In other words, the OCA proposed adjustment should be \$1.809 million
5 (\$2.189 million - \$380,000 = \$1.809 million).

6

7 **Q. Did the I&E make an adjustment to the Company's proposed annualization?**

8 A. Yes. I&E witness Keller on page 11 of I&E Exhibit No. 2, lines 15 to 19 made an
9 adjustment to remove part of the Company's proposed payroll annualization.

10

11 **Q. Did Witness Keller make the same mistake that OCA witness Morgan made
12 in using total Company amounts to reduce PA Jurisdictional balances?**

13 A. No, he did not. Witness Keller, as shown on lines 15 to 19, calculated the total
14 Company amount of \$1.211 million and reduced it by the S&W PA Jurisdictional
15 factor of 0.8263 and recommended an adjustment of \$1.001 million.

16

17 **Q. Do you agree with the process used by Witness Keller to remove a portion of
18 the payroll annualization proposed by the Company?**

19 A. Though I disagree that any portion of the payroll annualization should be
20 removed, I agree with the process used by Witness Keller. I will, later in my
21 rebuttal, rebut the removal of any portion of the Company's proposed payroll
22 annualizations.

1

2 **Q. Please describe the corrections to the OCA adjustments you present on DLC**
3 **Exhibit RLO-3-R page 1.**

4 A. Referring to adjustment A on page 1 in column 2 and also the A-1 calculation on
5 page 3, lines 1 to 5, the OCA adjustment reducing plant for DLC's Cloud
6 adjustment by the amount of \$12.553 million, which is the total Company amount
7 for the adjustment. Again, OCA used the total Company amount to reduce the
8 lower PA Jurisdictional balance and, by applying the total Company Cloud
9 adjustment to reduce the PA Jurisdictional plant balance, the OCA is overstating
10 the amount claimed by the Company and its adjustment to the claimed rate base.
11 As shown by the calculation on page 3, the OCA adjustment, if accepted, would
12 need to be reduced by \$2.913 million to an adjustment of \$9.640 million (\$12.553
13 million - \$2.913 million = \$9.640 million).

14

15 **Q. Are you agreeing that the corrected amount should be removed from rate**
16 **base?**

17 A. No, I am not. Witness Bachota, in her rebuttal testimony at DLC St. No. 2-R, pp.
18 13-14 shows that the proposed removal of the Cloud adjustment must be rejected.

19 **Q. Please describe your correction shown as adjustment B-1.**

20 A. This is to correct the OCA adjustment for the accumulated depreciation on the
21 Cloud plant adjustment. In addition to correcting the overstatement of this OCA
22 adjustment, it is necessary to include the correction made by DLC to the as-filed

1 accumulated depreciation amount as shown on DLC Exhibit RLO-2-R, page 1,
2 lines 9 to 15. The calculation of this correction is shown on DLC Exhibit RLO-3-
3 R, page 3 lines 6 to 12 with the correction of \$1.627 million shown on page 1,
4 column 5, line 2. This reduces the OCA adjustment from \$7.012 million to
5 \$5.385 million.

6

7 **Q. What is contained in your correction to payroll shown as J-1?**

8 A. Adjustment J-1 is for the correction of OCA's adjustment to remove the
9 Company's payroll annualization for the FPPTY. The adjustment corrects for
10 Witness Morgan's use of the total Company annualization amount of \$2.189
11 million to adjust the PA Jurisdictional payroll expense. The detail for this
12 correction is shown on DLC Exhibit RLO-3-R, page 3, lines 13 to 17.

13

14 **Q. Please describe your correction to payroll shown as K-1 in the amount of**
15 **\$467,000.**

16 A. This correction is to reduce the OCA adjustment for additional vacancy positions
17 as shown by Witness Morgan on Schedule LKM 9, lines 6 to 15. Witness
18 Morgan again uses the total Company base payroll of \$91.473 million (DLC
19 Exhibit 2, Schedule D-7, column 4, line 16) as the starting point for his
20 adjustment and then reduces the PA Jurisdictional payroll by the total Company
21 amount. As shown on DLC Exhibit RLO-3-R, page 3, lines 18 to 24, the
22 correction in the OCA adjustment for vacant positions is to reduce the OCA

1 adjustment of \$2.689 million by the \$467,000 shown on line 24 to a corrected
2 amount of \$2.222 million.

3

4 **Q. What is contained in your correction L-1 in the amount of \$1.163 million?**

5 A. This adjustment has two components. First, as shown on lines 25 to 29 of DLC
6 Exhibit RLO-3-R, page 3, the OCA adjustment, which is based on total
7 expenditures, must be reduced by the amount of the incentive compensation that
8 is capitalized. The second part of this adjustment is the correction to reduce the
9 OCA removal of the Company's incentive compensation FPFTY expense using
10 calculations based on total Company amounts when the OCA adjustment should
11 have been based on the PA Jurisdictional expense.

12

13 **Q. Please describe the correction to remove the capitalized portion of the**
14 **incentive compensation expenditure from Witness Morgan's adjustment for**
15 **incentive compensation expense.**

16 A. Since the source of Witness Morgan's adjustment to reduce DLC's incentive
17 compensation expense is the Company's response to I&E RE-8-D, part E (See
18 DLC Exhibit RLO-6-R (I&E-RE-8-D)), which shows total incentive
19 compensation, the adjustment must first be reduced by the amount projected to be
20 capitalized and not included in expense. This can be seen by referring to the same
21 response, I&E RE-8-D, part E. The two amounts on Witness Morgan's Schedule
22 LKM – 10, the \$2.505 million shown on line 1 is the amount on the first line of

1 the chart in part E of the I&E response and the \$4.190 million shown on line 3 of
2 Schedule LKM-10, is on the next to last line of the chart in part E of the I&E
3 response. These two amounts are included in the total incentive compensation for
4 2022 of \$13.677 million shown on the last line of the chart in part E of the
5 response to I&E RE-8-D.

6 When you look at the response to part D of that same response, the chart
7 shows that the total Company incentive compensation for 2022 is \$13,677 as
8 shown on the last line. That total has three components, STIP Expense of \$6.462
9 million; STIP Capital of \$3.025 million for a total STIP cost of \$9.487 million
10 (\$6.462 million + \$3.025 million = \$9.487 million); and LTIP Expense of \$4.190
11 million. Witness Morgan's use of the \$2.505 million (which is part of the STIP
12 total of \$9.487 million) without an adjustment for the capitalized portion
13 overstates that amount of his proposed adjustment.

14

15 **Q. Have you made a calculation to correct for this OCA oversight?**

16 A, Yes, I have. DLC Exhibit RLO-3-R, page 4, lines 25 to 29 show that only \$1.706
17 million of the \$2.505 million STIP portion of the total Company incentive
18 compensation should be included as an expense in Witness Morgan's proposed
19 adjustment.

20

1 **Q. What is the second correction that is needed to show Witness Morgan's**
2 **incentive compensation on a PA Jurisdictional basis as opposed to the total**
3 **Company basis?**

4 A. The calculation of the correction is shown on DLC Exhibit RLO-3-R, page 4,
5 lines 29 to 35. The corrected portion of the STIP incentive compensation charged
6 to expense of \$1.706 million (line 29) is added to the \$4.190 million (line 30)
7 equals the total Company expense of \$5.890 million to be reduced by the salaries
8 & wages PA Jurisdictional factor of 0.8263 for a corrected OCA adjustment
9 amount of \$4.872 million as shown on line 33. The difference between the
10 original OCA adjustment of \$6.695 million (line 34) and the corrected PA
11 Jurisdictional amount of \$4.872 million (Line 33) is \$1.823 million as shown on
12 line 35 and also on line 20 of column 5 of DLC Exhibit RLO-R-3, page 1.

13

14 **Q. Please describe the correction for \$55,000 shown as M-1 on column 6, line 20**
15 **of DLC Exhibit RLO-3-R, page 1.**

16 A. As shown DLC Exhibit RLO-R-3, page 4, lines 36 to 40, this correction of
17 \$55,000 reduces the OCA adjustment to Post-Retirement adjustment to remove
18 the mismatch between using total Company amounts for the OCA adjustment and
19 applying that total Company amount to the PA Jurisdictional expense level
20 claimed by the Company.

21

1 **Q. What is contained in correction Q-1 (regarding 401k expense) in the amount**
2 **of \$132,000 on DLC Exhibit RLO-3-R, page 1, column 6, line 29?**

3 A. As shown on DLC Exhibit RLO-3-R, page 4, lines 41 to 50, this correction has
4 two components. First, as shown on lines 41 to 45, the adjustment of \$244,000
5 (line 41) needs to be reduced by \$109,000 to reflect the fact that Witness
6 Morgan's ratio calculation cited on OCA Statement No. 1, page 21 lines 20 to 23
7 is incorrect in that it assumes that the payroll annualization adjustment proposed
8 by DLC had an impact on the amount of 401k expense. The fact is that the
9 Company's proposed FPFTY 401k expense was determined based on base payroll
10 and was not adjusted for the Company's proposed annualization adjustment.
11 Second, once the above correction is made, the remaining adjustment still needs
12 to be corrected for the mismatch of total Company and PA Jurisdictional amounts.

13

14 **Q. How did Witness Morgan calculate his proposed adjustment for 401k**
15 **expense?**

16 A. As stated on OCA Statement No. 1, page 21, lines 20 to 23, the \$244,000 is a
17 percent of the OCA proposed adjustment to payroll of \$4.878 million which
18 calculates to approximately 5.0% ($\$244,000 / \$4,878,000 = 5.002\%$).

19

20 **Q. Did you use the 5.0% to correct for the inclusion of the payroll annualization**
21 **in the OCA adjustment?**

1 A. Yes, I did. As shown on DLC Exhibit RLO-3-R, page 4, lines 41 to 46, I reduced
2 the OCA adjustment or \$244,000 by \$109,000 leaving a balance of \$135,000 as
3 shown on line 46. Following that correction, as shown on lines 46 to 49, I
4 reduced the \$135,000 by an additional \$23,000 to remove the mismatch between
5 total Company amounts used in the OCA adjustment and the PA Jurisdictional
6 amount. The total correction, shown on line 50 of \$132,000, is reflected in DLC
7 Exhibit RLO-3-R, page 1 in column 5, line 46 as correction Q-1.

8

9 **Q. How was your correction of \$65,000 shown as S-1 (related to Taxes Other**
10 **Than Income) calculated?**

11 A. As shown on DLC Exhibit RLO-3-R, Page 5, the OCA adjustment which was
12 based on total Company payroll of \$373,000 was reduced by the PA Jurisdictional
13 factor of 0.8263 and the result of \$308,000 was subtracted to produce the
14 correction of \$65,000 as shown on lines 51 to 55.

15

16 **Q. Please describe your correction for an additional expense of \$499,000 shown**
17 **on DLC Exhibit RLO-3-R, page 1, column 6, line 47.**

18 A. This reflects an increase in the gross receipts tax (“GRT”) related to the revenue
19 adjustment for the lost revenue that was made by the Company in its filing and is
20 being removed by the OCA in their presentation. Removing the lost revenue
21 adjustment made by DLC for \$8.451 million has an impact on the GRT which

1 was not included in the OCA's adjustments. The calculation of the \$499,000
2 GRT increase is shown on DLC Exhibit RLO-3-R, page 5, lines 56 to 58.

3

4 **Q. What is the final correction you are proposing to the OCA presentation?**

5 A. As shown on DLC Exhibit RLO-3-R, page 1, column 5, line 31, I am increasing
6 depreciation expense by \$583,000. This is to remove the mismatch between
7 Witness Morgan's use of the total Company Cloud depreciation expense for the
8 FPPTY of \$2.511 million as shown on DLC Exhibit 2, Schedule D-11, line 12 as
9 noted on OCA Schedule LKM – 4 and the PA Jurisdictional depreciation expense.

10

11 **Q. What is the result of your corrections to the overall OCA presentation?**

12 A. As shown in DLC Exhibit RLO-3-R, page 1, column 7, line 40, I calculate that
13 the correction of these errors takes the OCA original revenue decrease of (\$2.754)
14 million shown in column 4 and on OCA Statement No. 1, Schedule LKM-1, page
15 1 of 2 to an increase in revenue requirement of \$1.749 million.

16

17 **Q. If all of your proposed corrections are adopted, does that mean that you
18 accept the corrected OCA adjustments?**

19 A. No. It means that the amounts of the OCA adjustments have been corrected and
20 that the Company will address the corrected amounts in its rebuttal to each of the
21 OCA proposed adjustments.

1

2 **Q. Do you have any corrections to the I&E adjustments presented by Witnesses**
3 **Kubas and Keller?**

4 A. Yes, I have a correction to the adjustment presented by Witness Kubas, a
5 correction to one adjustment presented by Witness Keller, and a clarification to
6 another adjustment proposed by Witness Keller.

7

8 **Q. Please describe your correction to the adjustment presented by Witness**
9 **Kubas.**

10 A. On I&E Exhibit No. 4, page 6, lines 13 to 18 and also on I&E Exhibit No. 4,
11 Schedule 1, Witness Kubas presents an adjustment to accumulated depreciation
12 for the correction of accumulated depreciation on the Company's adjustment for
13 Cloud expenditures in the amount of \$693,000 which is based on the Company's
14 response to OCA-VI-9. As I explained earlier in my rebuttal, I have made an
15 adjustment to reflect the increase in the accumulated depreciation for the Cloud
16 investment from \$7.012 million to \$7.705 million on a total Company basis. The
17 correction is to apply the PA Jurisdictional factor to that \$693,000 adjustment and
18 that reduces the proposed I&E adjustment.

19

20 **Q. Have you prepared a schedule reflecting this correction and also a**
21 **calculation to provide the amount of the correction?**

1 A. Yes, I have. DLC Exhibit RLO-4-R, page 1 contains the corrections and page 3
2 contains the calculations.

3

4 Q. **Please describe page 1 of DLC Exhibit RLO-4-R.**

5 A. DLC Exhibit RLO-4-R, page 1 is in basically the same format as DLC Exhibit
6 RLO-3-R, page 1 presented for corrections to the OCA adjustments. Column 1
7 shows the Company's PA Jurisdictional presentation at present rates. This is also
8 shown on I&E Statement No. 1, page 4 in the first column of Table 1, which
9 shows the income available ("NOI") at present rates of \$121.926 million and the
10 measure of value ("Rate Base") of \$2.276 billion, which are the same amounts
11 shown on DLC Exhibit 2, Schedule D-1 column 1, line 15 for NOI of \$121.926
12 million and for rate base of \$2.276 billion. These are the same amounts used by
13 OCA. Columns 2 to 4 present the I&E adjustments that are totaled on I&E
14 Statement No. 4, Table 1 in the Adjustments column. Next, column 5 shows the
15 I&E results at present rates which is in the center column of Table 1 and the
16 income available of \$134.640 million agrees with the total in column 5 on line 37.
17 Finally, column 6 reflects the two corrections proposed for the I&E presentation
18 and column 7 shows the results after those corrections are included.

19

20 Q. **Please discuss your first correction as shown in column 6 on line 2 in the**
21 **amount of \$161,000.**

1 A. This reflects the reduction of the I&E adjustment to reflect only the PA
2 Jurisdictional portion of the Cloud accumulated depreciation adjustment proposed
3 by the Company. This is calculated on DLC Exhibit RLO-4-R, page 2, lines 1 to
4 5.

6 **Q. Please describe the correction you have to the adjustment for 401k expense**
7 **proposed by Witness Keller.**

8 A. While the first part of Mr. Keller's calculation shown on I&E Exhibit No. 2, page
9 21, lines 21 and 22 and page 22, line 1 reflects accurate data, the use of the total
10 proposed adjustment of \$2.490 million shown on page 22 line 2 is not correct.
11 The fact is that the Company's payroll annualization adjustment made by that Mr.
12 Keller proposes to reduce has no impact on the 401k expense that is included in
13 the Company's FPFTY expenses. The payroll annualization is a pro forma
14 adjustment and there was no pro forma adjustment made to the 401k expense
15 based on the payroll annualization. The correction of this calculation is shown on
16 DLC Exhibit RLO-4-R, page 2, lines 6 to 12 in adjustment H-1. The corrected
17 amount of 401k expense related to the vacancy issue is \$101,000 as shown on
18 DLC Exhibit RLO-4-R, page 3, line 10. Basically, the correction consists of
19 replacing the I&E total payroll adjustment on page 22, line 2 of \$2.490 million
20 with the I&E payroll adjustment for the vacancy component shown on page 14,
21 line 19 in the amount of \$1.489 million as shown on DLC Exhibit RLO-4-R, page
22 2 line 9.

23

1 **Q. What is your clarification to an adjustment proposed by Witness Keller?**

2 A. This relates to the adjustment proposed by Witness Keller regarding the Eligible
3 Customer Listing Solicitations (“ECLS”) shown pages 23 to 26 of I&E Exhibit
4 No. 2 and also on page 3 in the table on the line entitled Eligible Customer
5 Solicitation. Basically, Witness Keller accepted the Company’s expenditure
6 amounts and recommends that the recovery be classified as a normalization of the
7 expense over a 43-month period as opposed to the 36-month amortization period
8 proposed by the Company.

9
10 **Q. What is your clarification?**

11 A. As stated in the Company’s response to I&E RE-43-D part E, “Due to an
12 oversight, the amortization of the expenditures for the ECL was not included in
13 the Company’s as filed revenue requirement...”. The Company has not included
14 any amount in the as-filed revenue requirement to offset the \$18,000 I&E
15 recommended reduction in the Company’s expenses. This I&E adjustment
16 accepts the Company’s rebuttal adjustment adding the \$113,000 to its expenses
17 and, in effect, is reducing that rebuttal amount to the \$95,000 recommended by
18 Witness Keller. If the Company’s post filing addition to expense of \$113,000 is
19 not accepted, Witness Keller’s adjustment should be removed also because the
20 initial filing contains no amount for this expense.

21

1 **Q. If your proposed corrections are adopted, does that mean that you accept the**
2 **corrected I&E adjustments?**

3 A. No. It means that the amounts of the I&E adjustments have been corrected and
4 that the Company will address the corrected amounts in its rebuttal to each of the
5 I&E proposed adjustments.

6

7 **Q. Please describe how the remainder of your rebuttal testimony will be**
8 **organized.**

9 A. I will first address the OCA testimony presented by Witness Morgan. This will
10 include several areas where I disagree with the process, positions or adjustment
11 amounts sponsored by the witness on behalf of OCA. I will then address the I&E
12 testimony presented by Witnesses Keller, Wilson and Kubas. Finally, I will
13 provide rebuttal testimony to NRDC Witness Levin. Where more than one
14 witness addresses the same topic, such as the revenue loss adjustment, I will
15 address all witnesses within that topic area.

16 **IV. RESPONSE TO OTHER PARTIES' ADJUSTMENTS**

17

18 **Q. Please describe the specific elements of the OCA's testimony that your**
19 **rebuttal testimony will address.**

20 A. I will address Witness Morgan's positions and recommended FPFTY adjustments
21 for:

- 22
- Revenue Losses;

- 1 • Salary & Wage Annualization;
- 2 • Payroll Taxes;
- 3 • 401k Expense;
- 4 • COVID – 19 Uncollectible Expense Recovery Period;
- 5 • COVID – 19 Net Expense Recovery;
- 6 • Gross Receipts Tax on Revenue Loss; and
- 7 • Cash Working Capital

8

9 **Q. Please describe the specific elements of the I&E testimonies that your**
10 **rebuttal testimony will address.**

11 A. I will address Witness Keller’s positions and proposed FPPTY adjustments for:

- 12 • Rate Case Expense Normalization;
- 13 • Salary & Wage Annualization;
- 14 • Payroll Taxes Related to the S&W Annualization;
- 15 • 401k Expense Related to the S&W Annualization; and
- 16 • Changes to Cash Working Capital

17 I will address Witness Sakaya’s position and adjustment for:

- 18 • Revenue Losses.

19 Finally, I will address Witness Wilson’s positions and adjustments for:

- 1 • COVID – 19 Uncollectible Expense Recovery Period; and
- 2 • COVID – 19 Net Expense Recovery.

3

4 **Q. Please describe what portions of NRDC Witness Levin’s testimony you will**
5 **address.**

6 A. I will address the testimony recommending the COVID-19 cost recovery period.

7

8 **A. REVENUE LOSS ADJUSTMENTS**

9

10 **Q. What is your understanding of the OCA’s position regarding the Company’s**
11 **proposal to recover lost revenue from the years 2023 to 2025 in this rate**
12 **case?**

13 A. I understand that the OCA knows that the Company is proposing to recover lost
14 revenues from the years 2023-2025 through rates adopted in this proceeding,
15 which is consistent with the Company’s proposal in its last case in Docket No.
16 2018 R-3000124. I also understand that, in that case, the OCA accepted the
17 Company’s proposal to recover the lost revenue for 2020 to 2022 through the
18 rates established in that proceeding, but proposed a change in the calculation of
19 the annual impact. The Company accepted OCA’s proposed calculation change in
20 rebuttal in that case and followed the same procedure in this filing.

21 However, in this case, the OCA has proposed to disallow the entire
22 amount associated with lost revenues in this case based on the years 2023-2025.

1

2 **Q. Why does Witness Morgan argue that the adjustment for the same issue**
3 **should not be included in this setting rates in this proceeding?**

4 A. As stated on page 17, lines 14 to 17 of OCA Statement No. 1, “[T]his adjustment
5 is neither reasonable nor appropriate as it will violate the FPFTY concept. As I
6 understand it, the use of a fully projected future test year or rate year is intended
7 to allow rates to be set to reflect the costs and revenues that will be incurred
8 during the first year the rates will be in effect.”

9

10 **Q. Do you agree with Witness Morgan’s belief?**

11 A. I agree that his understanding is partially correct. A FPFTY will include costs
12 and revenues that will be incurred during the first year the rates will be in effect,
13 and will also include known and measurable changes that will impact on the
14 Company’s operations, particularly when those known and measurable changes
15 are result of governmental directives or orders that will impact the utility’s costs
16 and expenses.

17

18 **Q. Are the revenue loss calculations based on complying with governmental**
19 **orders that require the Company to take actions that result in the loss of**
20 **revenues in each year beginning in the FPFTY 2022?**

21 A. Yes, they are. As DLC Witness Mobley testified (DLC Statement No. 3), these
22 revenue losses, like those incurred in prior years and expected through 2025, are
23 the result of requirements of Act 129. The revenue lost during the entire period

1 until the Company files its next base rate case, if not included for recovery as an
2 adjustment in setting rates in this proceeding, will penalize the Company with a
3 known and measurable revenue loss.

4

5 **Q. Has the Company experienced revenue losses from the requirements of Act**
6 **129 over the last thirteen years since Act 129 was enacted?**

7 A. Yes, the Company has experienced declines in customer usage in the past which
8 has resulted in revenue losses that the Company has been given the opportunity to
9 recover in prior rate cases.

10

11 **Q. Please describe those customer usage declines.**

12 A. As shown on DLC Exhibit RLO-R-8 there have been substantial actual declines in
13 GWH usage for the years from 2012.

14

15 **Q. Should Witness Morgan's proposal to remove the DLC adjustment that**
16 **seeks recovery of revenue losses created by Act 129 during the period rates**
17 **from this proceeding are in effect be accepted?**

18 A. No, the OCA adjustment must be rejected, and the DLC revenue loss adjustment
19 should be included in the revenue requirement in this proceeding.

20

21 **Q. What is your understanding of the I&E's position regarding the Company's**
22 **proposal to recovery of lost revenue in the years 2023 to 2025 in this rate**
23 **case?**

1 A. I understand that the I&E, through Witness Sakaya's testimony in I&E Statement
2 No. 3, page 6, lines 3 and 4, recommends that the entire amount of the revenue
3 loss adjustment be rejected.

4

5 **Q. What is the basis for I&E Witness Sakaya's recommendation to reject the**
6 **revenue loss adjustment?**

7 A. Witness Sakaya appears to be concerned for a couple of reasons. First, on page 6,
8 lines 7 to 14 there appears to be a concern that if the Company's adjustment is
9 adopted, the overall revenue calculation by customer and usage would not be
10 accurate. Second, Witness Sakaya also presents the thought that, if the
11 Company's adjustment is allowed, the Company will be able to, "...include four
12 years of sales declines in the first month rates become effective and the Company
13 will over-collect revenue until the end of 2025 or for approximately four years."
14 I&E Statement No. 1, page 6, lines 19 to 22.

15

16 **Q. Is it your understanding that DLC Witness Mobley's calculations provided**
17 **the components of the data that I&E Witness Sakaya outlined on page 6,**
18 **lines 7 to 14?**

19 A. Yes, it is. Mr. Mobley's testimony and exhibits provide the detail of his
20 calculations, which have not been challenged by anyone in this proceeding. In
21 addition, Mr. Sakaya does not present any evidence that Mr. Mobley's calculated
22 lost revenue amounts have not been supported. As such, I think Mr. Sakaya's
23 first concern must be dismissed.

1

2 **Q. Is Witness Sakaya's allegation regarding potential overcollection correct?**

3 A. No, it is not. Under the Company's proposal, the revenue loss for 2022 is
4 included monthly beginning with the first month rates in this proceeding are
5 effective. Next, the Company uses an average of the revenue loss for the years
6 2023 to 2025 with that average being effective on that same first day over a three-
7 year period. I&E does not dispute the Company's projection that its base rates
8 will not be reset until 2025. The Company will not over-collect on the revenue
9 loss during the period rates from this proceeding are effective.

10

11 **Q. Has the Company experienced lost revenue from policies it is required to
12 adhere to in the past?**

13 A. Yes, it has.

14

15 **Q. Has the Company provided testimony and calculations supporting the lost
16 revenue it projects for 2023 through 2025?**

17 A. Yes, Mr. Mobley presented the lost revenue calculations through testimony and
18 supporting exhibits and discovery responses.

19

20 **Q. Have any of those calculations or supporting testimony been challenged or
21 questioned by the I&E or OCA?**

22 A. No.

23

1 **Q. Should the I&E's lost revenue adjustment be accepted?**

2 A. No, it should not be accepted, it should be rejected.

3

4 **Q. Did the I&E make an adjustment to gross receipts tax GRT expense to**
5 **recognize the revenue increase resulting from the removal of the Revenue**
6 **Loss Reduction?**

7 A. Yes. As shown on I&E Exhibit No. 1, Table 1 on page 4, the second table on the
8 Taxes Other line, the amount of \$492,000 provides for the GRT.

9

10 **Q. Did OCA Witness Morgan provide for the GRT increase related to his**
11 **proposal to remove the lost revenue adjustment?**

12 A. No, he did not. If his rejection of the revenue loss adjustment is accepted (which,
13 it should not be as I testified above), then the increased gross receipts tax on
14 higher revenue must be added. The adjustment has been added as a correction to
15 OCA's adjustment on my rebuttal Exhibit RLO-3-R, page 1, column 6, line 30.

16

17 **B. RATE CASE EXPENSE**

18 **Q. What was the Company position regarding rate case expense level and**
19 **normalization period in its as filed exhibits?**

20 A. As shown on DLC Exhibit 2, Schedule D-8, the Company included an estimate of
21 \$2,440,000 for total rate case expenses and used a normalization period of three
22 years to recover that amount at \$813,000 per year.

23

1 **Q. Is the Company changing its estimate for total rate case expenses or**
2 **normalization period?**

3 A. No. The Company is not changing its estimate for total rate case expenses or its
4 normalization period from three years.

5
6 **Q. Why does the Company believe it will file its next rate case application within**
7 **three years?**

8 A. The Company, based on its forecasted capital expenditures and other operating
9 elements with the use of the year-end rate base and annualization adjustments it
10 proposes, believes the three-year filing timetable for filing a future rate case is
11 required.

12
13 **Q. What was the Company's estimate for its next rate case filing in its last rate**
14 **case filed in Docket No. 2018-R-3000124?**

15 A. The Company, in Docket No. 2018-R-3000124 which used a FPFTY of 2019
16 stated that it planned to file its next rate case in three years with a FPFTY of 2022.
17 As shown in I&E Witness Keller's I&E Statement No. 2, page 7, line 3, the
18 Company filed its current case in 36 months, right on schedule.

19
20 **Q. What is I&E's proposed normalization period?**

21 A. Witness Keller proposes a 43-month normalization period using the filing
22 intervals between the Company's last four rate cases as shown on Statement No.
23 1, page 7 lines 3 to 7. Witness Keller bases this method on a 2012 electric utility

1 case, a 2015 water utility case and a City of Dubois case where the companies
2 each requested 60 months and the I&E recommended 64 months.

3

4 **Q. Do any of those cases have the same or even similar filing history as shown**
5 **for DLC?**

6 A. That is not known, since Witness Keller did not present the historic filing data or
7 any evidence that that historic data was relevant to the current DLC case.

8

9 **Q. What is the Company's history on filing rate cases?**

10 A. As shown on the chart in Witness Keller's testimony on page 7, the Company has
11 met its projected filing date in two of the last three cases. When the Company
12 filed its 2010 rate case it projected its next filing in 36 months and as shown filed
13 the new case in 38 months. The timing of filing the 2018 case was due to the
14 result of waiting for the completion of the ongoing smart meter recovery program
15 and the initiation of a revenue stream provided by the Distribution System
16 Improvement Charge ("DSIC"). Finally, the 2021 case was filed within the 36-
17 month projection made by the Company in the 2018 case.

18

19 **Q. Please describe how those two programs allowed the Company to delay the**
20 **filing of its 2018 rate case for almost two years.**

21 A. The Company was able to delay the filing of its 2018 rate case in large part
22 because it had access to a nonrecurring additional revenue stream – the smart
23 meter charge ("SMC") – that is no longer available. In the 2018 rate case, the

1 Company rolled \$26.278 million of smart meter surcharge revenue into base rates.
2 Thus, although the Company continues to incur smart meter costs, it now recovers
3 those costs through base rates, which necessarily accelerates the need for base rate
4 updates.

5
6 **Q. Was there another significant reason the Company was able to delay the filing**
7 **of its rate case after the 2013 rate case was completed?**

8 A. Yes. Effective in 2016, the Company was authorized to implement the DSIC,
9 which provides for the recovery of certain investments which otherwise would be
10 recovered in a general rate case. The DSIC was not in effect during the Company's
11 2013 rate case; thus, the base rates established through that case did not reflect the
12 receipt of revenues through the DSIC. Similar to the revenue provided by the SMC
13 surcharge, the DSIC surcharge revenue of \$25.700 million was rolled into base
14 rates in the 2018 rate case. Without these surcharge revenues, the Company would
15 have been required to file its rate case at least by the 36-month planning period
16 projected in the 2013 rate case, if not sooner.

17
18 **Q. Do the Company's historical and projected spending levels suggest any**
19 **change to this 36-month filing cadence?**

20 A. No. The Company's future expenses are projected to increase, not decrease.
21 Moreover, as Mr. Morris observes in his direct testimony (and which no party
22 disputes), the Company's levels of capital investment have actually exceeded its

1 historical projections, which supports the Company's forecasted rate case filing
2 cadence.

3

4 **Q. Did you compare I&E Witness Keller's use of a three case average as**
5 **proposed in this proceeding and shown on I&E Statement No. 2, page 7, line**
6 **3 with Mr. Keller's proposal in the Company's prior case in R-2018-**
7 **3000124?**

8 A. Yes, I did. In the last case, Witness Keller proposed to use the same methodology
9 to calculate a proposed normalization period, the simple average of the timing
10 between the prior three cases, as he is proposing in this case.

11

12 **Q. What was the data and result used and proposed by Mr. Keller in the 2018**
13 **case?**

14 A. Mr. Keller used the months between filings of 51 months, 38 months and 56
15 months from I&E Exhibit 1, Schedule 2 in that case, which averaged to 48 months
16 and proposed using the 48 month average for the normalization period as shown
17 on pages 9 and 10 of I&E Statement No.1 of that proceeding.

18

19 **Q. Do you have any comment regarding the methodology used by Mr. Keller**
20 **and the validity of the results?**

21 A. Yes, I do. First, I think the blind use of an average of historic data cannot be the
22 basis of a proposed future period. Second, I think the Company's plans must be

1 considered in establishing a proposed future period. Finally, comparing the
2 results of prior forecasts must also be considered.

3
4 **Q. Have you compared the results of Mr. Keller's and the Company's forecasts**
5 **in the 2018 case with the actual results?**

6 A. Yes, I have. In the 2018 case, Mr. Keller recommended use of a 48-month period
7 while the Company recommended use of a 36-month period for the normalization
8 of rate case expense based on when the next case would be filed. When compared
9 to the actual filing time, 36-months, it can be seen that Mr. Keller's
10 recommendation was significantly off while the Company's was right on. This
11 further supports the rejection of I&E's proposed 43-month normalization period
12 in this proceeding.

13
14 **Q. Based on this history, should Witness Keller's estimate be adopted?**

15 A. No, it should be rejected. As shown above, the main reasons for the almost 2-year
16 delay in filing its 2018 rate case are non-recurring events. First, the SMC
17 surcharge recovery program is now over and second, the initiation of the DSIC
18 program is again a one-time event. Once the outlier of 56-months has been
19 explained and removed, and the Company's 36-month estimate for normalization
20 of the rate case expense has been supported and should be adopted.

21
22 **C. SALARIES AND WAGES**

1 **Q. What portion of the I&E’s salaries and wages adjustments will you be**
2 **addressing?**

3 A. I will address the I&E’s proposal to remove the annualization adjustment that I
4 included in my presentation to match the use of the year-end rate base as shown
5 on DLC Exhibit 2, Schedule D-7, page 2, column 3, line 21 of \$1,211,000.
6 Company Witness Bachota will address the I&E’s proposed reduction related to
7 vacancy factor.

8

9 **Q. What pro forma adjustments did the Company make to its FPFTY salaries**
10 **and wages (“S&W”) expense?**

11 A. The Company made a pro forma adjustment to annualize S&W expense for the
12 FPFTY for its union and non-union wages. The union wages were annualized
13 using the wage increase that scheduled to be effective on October 1, 2022 and the
14 non-union wages were annualized using the wage increase scheduled to be
15 effective on January 1, 2023.

16

17 **Q. Why do you make these annualization adjustments?**

18 A. The S&W annualization adjustments are made to match the use of a year-end rate
19 base for the FPFTY and to set rates based on expenses that will be in effect for
20 some of the period until the next rate case planned to be filed in 2024 with a 2025
21 FPFTY. This procedure provides the Company a better opportunity to earn the
22 rate of return used to set rates in this proceeding.

23

1 **Q. Did Witness Keller propose to remove both S&W annualizations?**

2 A. No, Witness Keller only proposed to remove the wage increase that is planned for
3 January 1, 2023 but not the wage increase that is planned for October 1, 2022.

4

5 **Q. Do you know why Witness Keller proposes to remove only that annualization**
6 **adjustment for the S&W expense?**

7 A. Yes, Witness Keller proposes to remove the non-union wage increase planned for
8 January 1, 2023 and also to make an adjustment to the vacant position allowance
9 used by the Company in its budgeting for base S&W. As shown on I&E
10 Statement No. 2, page 11, lines 1 and 2, Witness Keller has removed the January
11 1, 2023 wage increase because it, "...is not effective until after the end of the
12 FPPTY." On the same page on lines 10 to 12, Witness Keller states that, "[M]y
13 recommendation more accurately represents the salaries and wages level that will
14 be in effect at the end of the FPPTY."

15

16 **Q. Has Witness Keller suggested that there would be or could be no S&W**
17 **increase for the non-union employees on January 1, 2023?**

18 A. No, he has not.

19

20 **Q. Does Witness Keller take the position that there should be no S&W**
21 **annualization in the FPPTY?**

22 A. No, he does not.

23

1 Q. **What do you infer from Witness Keller’s position to use a hard cut-off date**
2 **for the allowance of the Company’s inclusion of the non-union S&W increase**
3 **planned for January 1, 2023?**

4 A. Since Witness Keller utilizes a full annualization of the union S&W increase
5 effective October 1, 2022 and rejects the annualization for the non-union S&W
6 because it occurs on January 1, 2023, it appears that he would allow the
7 annualization of the non-union S&W increase if the planned increase were to be
8 effective on December 31, 2022.

9

10 Q. **In your opinion, does Witness Keller’s proposed disallowance of the January**
11 **1, 2023 S&W increase follow the intent of the use of year-end rate base and**
12 **other annualization adjustments?**

13 A. No, it does not. I believe that the purpose of the use of a FPFTY, year-end rate
14 base, reasonable pro forma adjustments and annualization adjustments which
15 reflect known and measurable changes are designed to give the utility an
16 opportunity to earn the rate of return used to set the rates proceeding during the
17 period those rates are in effect.

18

1 **Q. Should Mr. Keller's adjustment to remove the S&W wage increase planned**
2 **for January 1, 2023 be adopted?**

3 A. No, it should not.

4

5 **Q. Did the OCA propose any adjustments to the Company's FPFTY S&W (also**
6 **referred to as payroll) expense?**

7 A. Yes. Witness Morgan, on OCA Statement No. 1, Schedule LKM-9 proposes to
8 remove a total of \$4.878 million from the Company's PA Jurisdictional S&W
9 expenses. The proposed adjustment is to remove both S&W annualization
10 adjustments totaling \$2.189 million (Schedule LKM-9, lines 1 to 4) and also
11 remove \$2.689 million based on an increase in the number of vacant positions he
12 proposes for the FPFTY (Schedule LKM-9, lines 6 to 15). Company Witness
13 Bachota also addresses Witness Morgan's proposal related to vacancy factor in
14 her rebuttal testimony.

15

16 **Q. Did you have a correction in Witness Morgan's proposed \$4.878 million**
17 **adjustment?**

18 A. Yes, I do. As presented earlier in my rebuttal, because Witness Morgan's
19 adjustments are based on total Company amounts and he is applying the total
20 Company amounts to Company PA Jurisdictional amounts, most of his
21 adjustments, including the proposed adjustments to S&W expense, need to be
22 reduced to reflect only the PA Jurisdictional level. As shown on DLC Exhibit
23 RLO-3-R, page 1, columns 5 Witness Morgan's adjustment for the annualization

1 needs to be reduced by \$380,000 and his adjustment for the vacancy issue needs
2 to be reduced by \$467,000. As shown on DLC Exhibit RLO-3-R, page 3, line 15,
3 Witness Morgan's proposed annualization adjustment of \$2.189 million should be
4 reduced to \$1.809 million and his proposed vacancy adjustment of \$2.389 million
5 should be reduced to \$2.222 million as shown on line 22 of page 3 that exhibit.

6

7 **Q. After these corrections do you still believe that Witness Morgan's**
8 **annualization adjustment should be rejected?**

9 A. Yes, I do.

10

11 **Q. What is your understanding of the reasons presented by Witness Morgan for**
12 **proposing the removal of both of the Company's S&W annualization**
13 **adjustments?**

14 A. As I understand Witness Morgan's testimony, he is, with regard to the non-union
15 proposed payroll increase on January 1, 2023, recommending removal for
16 basically the same reason presented by I&E Witness Keller that it occurred on the
17 day after the end of the FPFTY. However, Witness Morgan is also proposing to
18 remove the annualization of the payroll for the union increase that is planned to be
19 effective on October 1, 2022. Apparently, Witness Morgan believes that only

1 costs incurred during the FPFTY should be included in setting rates for that test
2 year and that there should be no pro forma or other annualization adjustments.

3

4 **Q. Is Witness Morgan's position your understanding of the purpose of**
5 **establishing a FPFTY to set rates in this proceeding?**

6 A. No, it is not. I believe that the purpose of a test-year, such as the FPFTY, is to
7 establish a uniform measurement period to set rates that provide a utility with an
8 opportunity to earn the rate of return that is established during the test-year. The
9 establishment of reasonable levels for rate base, revenues, expenses and rates of
10 returns includes using a utility's test year budgeting data adjusted for reasonable
11 known and measurable events, as well as allowing certain normalization and
12 annualizations to provide a reasonable level of each component for when the rates
13 established in that test-year will be in effect.

14

15 **Q. What are some of the normalization and annualization adjustments that are**
16 **considered in establishing reasonable levels of rate base, revenue and**

1 **expenses during a test year, but are used to provide a utility with an**
2 **opportunity to earn the rate of return resulting from the rate case?**

3 A. There are a number of actions and procedures that are considered, such as

- 4 • The use of a projected test year,
- 5 • The use of a year-end rate base,
- 6 • Annualization of test year customer and usage levels for revenue,
- 7 • Annualization of test year expenses,
- 8 • Normalization of expenses that occurred outside of the test year, and
- 9 • Amortization of expenses that occurred outside of the test year.

10 In fact, Witness Morgan uses some of these actions himself, albeit only where
11 doing so would accrue to the Company's detriment. For example, Witness
12 Morgan recommends a five-year normalization of the Company's uncollectible
13 claim related to the COVID-related regulatory asset. This normalization period
14 would extend well beyond the FPFTY, despite the fact that the corresponding

1 costs have already been incurred, prior to the FPFTY. I address this proposal of
2 Witness Morgan's later in my rebuttal testimony.

3

4 **Q. Is Witness Morgan eliminating all of the planned October 1, 2022 S&W**
5 **increase?**

6 A. No, he is only removing the annualization portion.

7

8 **Q. Did Witness Morgan remove the revenue annualization adjustment that is**
9 **proposed by the Company for the increases in revenues as of the FPFTY?**

10 A. No, he did not.

11

12 **Q. Should the removal of the Company's annualization adjustments as**
13 **proposed by OCA Witness Morgan be adopted?**

14 A. No, they should not be adopted because they are inconsistent and do not reflect
15 the projection and historic experience that rates set in this proceeding will be in
16 effect for 3 years.

17

18 **D. PAYROLL TAXES**

19 **Q. What is I&E's payroll tax adjustment?**

20 A. Witness Keller proposes to remove payroll taxes in a ratio equal to the
21 recommended removal of S&W based on a calculation on I&E Exhibit No. 2, page
22 16, lines 1 to 5. With regard to Witness Keller's removal of the Company's
23 annualization adjustment of the January 1, 2023 non-union S&W raise, the
24 calculation correctly reflects the removal of the related payroll taxes. This is not to

1 say that the Company accepts Witness Keller's adjustment. Company Witness
2 Bachota will respond to the portion of the payroll tax adjustment as it relates to
3 Witness Keller's vacancy adjustment.

4

5 **Q. Should Mr. Keller's adjustment be adopted?**

6 A. No, it should not. Since I believe the S&W annualization associated with the
7 payroll tax reduction should be rejected, the I&E proposed reduction to payroll
8 taxes should also be rejected.

9

10 **Q. Did OCA Witness Morgan make a similar reduction to payroll taxes to
11 match the reduction he proposed to DLC's S&W expense?**

12 A. Yes, he did. However, as with other adjustments, his adjustment to payroll taxes
13 needs to be corrected as discussed earlier in my testimony related to DLC Exhibit
14 RLO-3-R, page 1, column 5, line 30 with the correction shown on page 5 lines 50
15 to 51 in the amount of \$65,000. This corrects OCA's total payroll tax adjustment
16 down from \$373,000 to \$308,000. Using the same ratioing procedure used by Mr.
17 Morgan, \$138,000 of the \$308,000 is associated with the payroll annualization
18 adjustment and \$170,000 with the vacancy adjustment.

19

20 **Q. With regard to the annualization portion of the OCA payroll tax adjustment,
21 should it be rejected or adopted?**

22 A. It should be rejected as should his corrected adjustment to remove the
23 annualization. Company Witness Bachota will address the portion of Witness

1 Morgan's payroll tax adjustment that is associated with his proposed vacancy
2 adjustment.

3

4 **E. 401k EXPENSE**

5 **Q. Did I&E Witness Keller propose an adjustment to the Company's FPFTY**
6 **401k expense to match the adjustment made to S&W?**

7 A. Yes. The adjustment, as shown on I&E Exhibit No. 2, pages 21 and 22 line 19 to
8 line 3, uses the total PA Jurisdictional payroll amount and 401k expense amount
9 to determine the proposed reduction of 401k expense in the amount of \$169,000.

10

11 **Q. Does the calculation correctly reflect the 401k expense that should be**
12 **reduced if Witness Keller's S&W adjustment were adopted?**

13 A. No, it does not. This is not correct, as I discussed earlier, the Company's payroll
14 annualization adjustment does not impact the Company's 401k expense. The
15 corrected amount of 401k expense related to the vacancy issue is \$101,000.

16

17 **Q. Who will address the Company's position regarding the corrected I&E**
18 **proposal to remove \$101,000 from the FPFTY 401k expense?**

19 A. Company Witness Bachota will address the I&E proposal to remove the \$101,000
20 401k expense associated with the vacancy issue.

21

22 **Q. Did OCA witness Morgan make a similar adjustment to the Company's 401k**
23 **expense to match the adjustment made to the S&W expense?**

24 A. Yes, he did.

1

2 **Q. Does Witness Morgan's adjustment contain errors?**

3 A. Yes. Similar to other adjustments, this OCA adjustment was based on using total
4 Company amounts, which must first be corrected. The calculation of the
5 corrections to the OCA proposed 401k adjustment of \$132,000 shown on DLC
6 Exhibit RLO-3-R, page 1, column 5, line 29 is calculated on page 4, lines 41 to
7 50. Lines 41 to 45 show the correction to remove the OCA payroll annualization
8 adjustment, as also presented for the I&E adjustment. Lines 46 to 50 show the
9 correction to convert the use of total Company balances to PA Jurisdictional
10 balances.

11

12 **Q. Will Company Witness Bachota also address the remaining OCA adjustment**
13 **that is related to the OCA vacancy adjustment?**

14 A. Yes, she will.

15

16 **F. COVID-19 UNCOLLECTIBLE EXPENSE**

17 **Q. What was the Company's proposed treatment of the COVID-19**
18 **Uncollectible Expense?**

19 A. As shown on DLC Exhibit 2, Schedule D-12, line 3 and line 20 the Company
20 proposed to recover the \$4.187 million over a three-year period.

21

22 **Q. What is the I&E's position regarding the recovery of the COVID-19**
23 **uncollectible expense?**

1 A. Witness Wilson proposes to allow recovery of the COVID-19 uncollectible
2 expense as amortization over the 43-month period proposed by I&E Witness
3 Keller for recovery of the normalized rate case expenses.

4

5 **Q. Should the 43-month period be used for the amortization of the COVID-19**
6 **uncollectible expense?**

7 A. No, it should not be used. First, the Company has shown that the 43-month
8 period proposed by Witness Keller should be rejected. Next, extending recovery
9 of these expenses, which were incurred mainly in 2020, for almost 20 percent
10 longer than proposed would be unfair to the Company. As it is, the Company will
11 not recover these amounts until the end of 2024 using its proposed 36-month
12 amortization period.

13

14 **Q. Do you agree that this expense should be amortized as recommended by Ms.**
15 **Wilson?**

16 A. Yes, I do.

17

18 **Q. What is the position regarding the recovery period proposed by OCA**
19 **Witness Morgan?**

20 A. Witness Morgan proposes to use a 5-year or 60-month recovery period because as
21 he states on OCA Statement 1, page 25 lines 18 to 20, "...the 3-year period,
22 proposed by the Company, defeats the spirit of fairness and compromise which he
23 believes was present in the Commission's directives." He also states on page 25

1 line 24 to page 26 line 3, "...the Company's attempt to seek a rapid recovery of
2 those costs by increasing rates, ignores the spirit of the fairness and the fact that
3 many of its customers have not recovered from the disruption caused by the
4 pandemic."

5
6 **Q. Do you agree with OCA Witness Morgan that the Company's actions defeat
7 the fairness or ignore the spirit of the Commission's directives?**

8 A. No, on the contrary. I believe that the Company's proposed 36-month recovery
9 period recognizes the current state of the recovery from the pandemic and the fact
10 that the Company's requested recovery period does not start until the beginning of
11 2022. Mr. Morgan does not present any "facts" that show how "many" of the
12 Company's customers will not have recovered from the disruption caused by the
13 pandemic by the beginning of 2022. In addition, for those customers who are still
14 recovering and need some additional assistance beginning in 2022, the Company
15 has programs in place and proposed others in this proceeding to provide continued
16 assistance to them.

17

18 **Q. Should OCA Witness Morgan's proposed 5-year period for the amortization
19 recovery of the COVID-19 uncollectible expense be considered by the
20 Commission?**

21 A. No, it should be rejected.

22

1 **Q. Please describe the position proposed by the National Resource Defense**
2 **Council (“NRDC”) Witness Levin.**

3 A. NRDC Witness Levin proposes to use a longer period to amortize the COVID-19
4 uncollectible expense, and suggests that a six-year period “could be warranted.”
5 See the Direct Testimony of Amanda Levin at page 21, lines 12-13; page 21, lines
6 10 to 14.

7
8 **Q. Does Witness Levin provide any detail to support an extended recovery**
9 **period?**

10 A. No, she merely states that, “...it may be best to amortize these amounts over a
11 longer period of time to further mitigate the rate impact to customers.” The fact is
12 that, under the Company’s 36-month amortization period, customers will not
13 begin to be charged until the beginning of 2022. Moreover, the Company has
14 other programs that are available for any customers who still need assistance at
15 that time. To delay full recovery of the COVID-19 uncollectible expense until the
16 end of 2027 is not fair or reasonable.

17 **V. COVID-19 – NET EXPENSE RECOVERY**

18 **Q. Do you have an update to the Company’s claim for recovery of its other Net**
19 **COVID-19 Expenses?**

20 A. Yes, I do. As shown in my rebuttal testimony and on Exhibit RLO-1-R, column
21 4, line 24 and also on Exhibit RLO-2-R, page 1, lines 24 to 30, the Company has
22 reduced its total costs by \$500,000 (lines 24 to 26) and its amortized costs by
23 \$167,000 (lines 28 to 30). In addition, as described by Company Witness

1 Bachota, the Company has also increased the savings of \$750,000 from the
2 original filing to a savings of \$1,755,000; and also increased its estimate of costs
3 through June 30,2021 net expenses from \$600,000 up to \$794,000. These updates
4 are shown on Exhibit RLO-2-R, page 2, lines 36 to 49. These reduce the total net
5 expenses from \$5.795 million (DLC Exhibit 2, Schedule 12, lines 17 and 18) to
6 \$4.484 million ($\$5.795 \text{ million} - \$500,000 - \$1,005,000 + \$194,000 = \$4.484$
7 million) and reduces the annual amortization from \$1.932 million ($\5.795 million
8 $/ 3 = \$1.932 \text{ million}$) to \$1.495 million ($\$4.484 \text{ million} / 3 = \1.495 million).

9

10 **Q. Does this update change the Company’s request to recover its net COVID-19**
11 **expenses in rates in this proceeding?**

12 A. No, it does not.

13

14 **Q. What is your understanding of the I&E’s position regarding recovery of the**
15 **COVID-19 Net Expenses?**

16 A. I&E Witness Wilson proposes to disallow recovery of the Company’s claim as
17 stated on page 14 lines 13 and 14 of I&E Exhibit No. 1 because as stated on lines
18 1 and 2 of page 15, the Commission “...has not issued guidance on whether or
19 how companies may recovery these other incremental costs.”

20

21 **Q. So, is it your understanding that Ms. Wilson is not objecting to the recovery**
22 **of these extraordinary expenses, but only that they should not be included in**
23 **a recovery until recovery is approved by the Commission?**

1 A. That is how I understand the position outlined above.

2

3 **Q. Does Ms. Wilson also claim that the Company has not provided detailed**
4 **records or specification of which claimed expenses relate to directly carrying**
5 **out the requirements of the Commission's Orders?**

6 A. Yes, she does make that claim. However, she does not provide any specifics and I
7 am not aware of the Company withholding any information requested. To my
8 knowledge, the Company has provided support for all of its claims for expenses in
9 this proceeding and has responded to all data requests without being told that its
10 responses lacked sufficient detail on the specific subject.

11

12 **Q. Do you have any other comments or concerns regarding the testimony of**
13 **I&E Witness Wilson regarding the COVID-19 Net Expense recovery?**

14 A. Yes, I have two areas. First, on page 19, lines 15 to 19, she states that utilities
15 should not be fully insulated from all costs associated with the pandemic
16 particularly since the total amount of \$5.795 million is less than 0.9% of DLC's
17 revenue. This is very concerning to me in that she appears to be suggesting that,
18 where an expense incurred by a utility reflects a relatively small percent of its
19 revenue, it does not have to be recovered. The expenses included in the COVID-
20 19 Net Expenses are real (and significant) costs, and should not be dismissed
21 simply because they are less than one percent of total revenue. In addition, they
22 are unusual and unpredictable costs that could not have been anticipated in a prior
23 rate allowance.

1 Second, on the bottom of page 19 and the top of page 20, Witness Wilson
2 states that the Company did not seek or receive special permission to defer for
3 accounting purposes any other incremental COVID-19 related costs. I believe
4 that no such request was necessary since the Commission, as shown in Ms.
5 Wilsons testimony on page 16, line 22 to page 17, line 7 authorized such actions.
6 Following submission of Ms. Wilson's testimony, the Commission reaffirmed the
7 Company's authority to defer COVID-19 related costs in its July 15, 2021 Order
8 at Docket No. M-2020-3019262. In addition, since the test years in this
9 proceeding included the HTY and the FTY, 2020 and 2021 respectively those
10 costs are currently being requested for deferral and recovery in the FPFTY.

11
12 **Q. Should Ms. Wilson's proposal to reject the Company's COVID-19 recovery**
13 **request be adopted by the Commission?**

14 A. No, it should not.

15
16 **Q. What is your understanding of OCA Witness Morgan's proposal for the**
17 **COVID-19 Net Expense recovery requested by the Company?**

18 A. Mr. Morgan proposes that the entire amount be rejected for two basic reasons.
19 First, he believes the savings identified by the Company are understated, and
20 second, he states that the Commission did not guarantee recovery of any costs that
21 may have been deferred.

22

1 **Q. Do you agree that there are some additional savings above the \$750,000**
2 **identified on DLC Exhibit 2, Schedule D-12, line 15; and that the**
3 **Commission did not guarantee recovery of the costs deferred in connection**
4 **with the COVID-19 activities?**

5 A. Yes, I agree that there were additional savings beyond the \$750,000 shown on
6 Schedule D-12, but nothing like the \$2.460 million suggested by OCA Witness
7 Morgan. I also agree that the Commission has not guaranteed recovery of the
8 deferred COVID-19 Net Expenses, but that is what is being requested by DLC in
9 this proceeding and it is not a reason for denying recovery.

10

11 **Q. What are the additional savings related to the COVID-19 activities?**

12 A. The detail is provided in the rebuttal testimony of Company Witness Bachota. The
13 amounts of those savings and an update of 2021 actual COVID-19 Net Expense
14 amounts are provided on DLC Exhibit RLO-2-R, column 3, lines 41 and 44.

15

16 **Q. Have you reviewed the additional savings claimed by OCA Witness Morgan**
17 **in his \$2.460 amount?**

18 A. Yes, I have, and Witness Morgan makes some serious overstatements in his claimed
19 additional savings. First, in the chart on page 27 of OCA Statement No. 1, Mr.
20 Morgan uses the amount of \$979,000 for reduced medical expenses. As support, he
21 references the Company's response to I&E-RE-70, which states in relevant part that
22 the \$979,000 decrease was due primarily due to three factors: [1] reduced claim
23 activity related to COVID-19; [2] receipt of a pharmacy credit; and [3] a lower

1 percentage of benefits cost allocated to expense than in 2019. In spite of the
2 COVID-19 expense reduction being only part of the three primary reasons for the
3 decrease of \$979,000, Mr. Morgan used the total amount. Second, in the chart on
4 page 27 the additional employee related expense amount of \$1.102 million is
5 referenced to the Company's response to I&E-RE-63(D), which discusses the
6 decrease in relation to employee training. Again, Witness Morgan assumes that the
7 entire amount of \$1.36 million is above and in addition to the savings in employee
8 training included in the Company's \$694,000 and also was entirely due to COVID-
9 19 reductions. Finally, the last item, a reduction of \$399,000 from the Company's
10 response to I&E-RE-61, identifies the reduction as "primarily" due to COVID-19
11 activities. The Company's responses to the three referenced I&E data requests, RE-
12 70, RE-63(D) and RE-61 are included in Exhibit RLO-7-R.

13

14 **Q. In your opinion, should Witness Morgan's additional savings be accepted as**
15 **realistic?**

16 A. No. In each instance, Mr. Morgan has used total amounts shown as differences
17 between 2019 and 2020 levels of expenses when the Company's responses clearly
18 identified the amounts used by him as partially due to COVID-19 activity. Mr.
19 Morgan's overstatement of the COVID-19 related savings must be rejected.

20

21 **Q. Has the Company updated its savings number from the \$750,000 included in**
22 **its original filing as shown on DLC Exhibit 2, Schedule D-12, line 15?**

1 A. Yes, it has. As shown on Exhibit RLO-5-R, Schedule D-12, line 15, the
2 Company shows the savings amount to be \$1.755 million, which has been
3 reflected in the Company's revised revenue requirement as shown on Exhibit
4 RLO-5-R, Schedule D-1, column 2, line 2 of \$85.528 million.

5
6 **Q. Do you have another comment on Mr. Morgan's statements, "Based on these**
7 **savings, the net incremental cost is \$1,965,000. In my opinion, the magnitude**
8 **of the dollar value of these costs appears not to be large enough to qualify as**
9 **extraordinary to the point where they impact the financial viability of the**
10 **Company" (OCA St. 1, p. 27, lines 2-5)?**

11 A. Yes, I have several comments. First, Mr. Morgan does not present the details of
12 his calculation of "these savings" of \$1,965,000, which clearly double count the
13 \$750,000 savings originally included by the Company. The \$1,965,000 is the
14 result of the Company's net expense shown on Mr. Morgan's chart on page 24,
15 line 15 of \$5,195,000 which includes the \$750,000 savings shown on the line
16 above the total. Mr. Morgan reduces that \$5,195,000 by his summary of the
17 savings which is shown on page 27, line 1 of \$3,230,000 which also includes the
18 \$750,000 Company savings on the third line of Mr. Morgan's chart. Including the
19 \$750,000 savings in the total cost number of \$5,195,000 ($\$5,945,000 - \$750,000$
20 $= \$5,195,000$) and in the savings of \$3,230,000 ($\$750,000 + \$2,480,000 =$
21 $\$3,230,000$) used to reduce that number is a clear error and should have been
22 discovered by Mr. Morgan.

23

1 **Q. What does removing this double count of the \$750,000 do to OCA Witness**
2 **Morgan's magnitude level?**

3 A. Correction of the double count error increases the amount of the difference from
4 \$1,965,000 to \$2,715,000 which is almost 40 percent higher than Mr. Morgan's
5 erroneous \$1.965 million.

6

7 **Q. Do you think that either of those amounts, if not recoverable in rates, is**
8 **material to the Company?**

9 A. Yes, I think either amount is material. For example, if the expenses are
10 reasonable and incurred in providing service to customers in accord with
11 Commission policy or orders then they should be recoverable whether they are
12 normal or incurred in extraordinary circumstances and also whether they are small
13 or large. If a commission routinely denies recovery of these expenses the utilities
14 would not have an opportunity to earn a fair rate of return and that could cause
15 negative activity in the finance markets and be detrimental to both the utilities and
16 their customers.

17

18 **Q. Should Mr. Morgan's first reason for rejecting the recovery of the COVID-**
19 **19 Net Expenses, that the amount is allegedly too small and, its nonrecovery**
20 **allegedly would not impact the viability of the Company, be considered by**
21 **the Commission?**

22 A. No, it should not.

23

1 **Q. Do you agree with Witness Morgan’s second reason for denying recovery of**
2 **the COVID-19 Net Expenses, that the Commission did not guarantee**
3 **recovery of the net other expenses related to the COVID-19 pandemic and**
4 **recovery?**

5 A. No, I do not. While I agree that the Commission did not guarantee recovery, as
6 Mr. Morgan should know, recovery will come once the expenses of this
7 extraordinary event, the COVID pandemic, are presented to the Commission and
8 reviewed, which is where we are now. The Commission has directed utilities to
9 record the COVID-19 Net Expenses and maintain records. This action allows the
10 utilities, including the Company, to request recovery in a rate case, which is what
11 the Company is doing.

12
13 **Q. Has Mr. Morgan challenged any expense or presented any specific evidence**
14 **that shows the expenses included in the Company’s requested recovery are**
15 **unreasonable?**

16 A. No, I believe, once Company Witness Bachota’s updated amounts as shown in
17 Exhibit RLO-2-R, page 2 lines 36 to 49 are included and Mr. Morgan’s double
18 counting error removed, there are no viable reasons to exclude recovery as
19 requested by the Company.

20 **VI. CASH WORKING CAPITAL**

21 **Q. Have you reviewed the adjustments to Cash Working Capital (“CWC”)?**
22

1 A. Yes, I have. Mr. Morgan made two basic adjustments, one for the change in the
2 debt / equity ratio and debt level proposed by the OCA and the second for the
3 changes in expenses proposed by the OCA.
4

5 **Q. Do you have any issues with these adjustments to CWC proposed by the**
6 **OCA?**

7 A. Yes, I do. The calculations shown on Schedule LKM-6 are based on total
8 Company balances, which result in a total adjustment reducing CWC by an
9 amount of \$430,000, as shown on Schedule LKM-2, page 1 on line 5 in the
10 adjustment column. This reduces the Amount Per Company in the first column of
11 \$46.132 million by the \$430,000. However, when the amounts on Schedule
12 LKM-6, page 1, lines 7 and 8 that determine the \$430,000 are reviewed, they are
13 \$68.330 million for the Company and \$67.900 million for the OCA's revised
14 balance. To use the total Company difference of \$430,000 to reduce the PA
15 Jurisdiction CWC amount of \$46.132 million is another mismatch and should be
16 rejected.
17

18 **Q. Have you reviewed the CWC adjustment proposed by I&E Witness Keller?**

19 A. Yes, I have.
20

21 **Q. Do you have any concerns with any of Mr. Keller's adjustments or**
22 **procedures?**

1 A, Yes, I do. I have two concerns regarding the adjustment he made to remove the
2 \$18.260 million in average prepaid expenses from the other expense calculation in
3 the CWC determination. First, Mr. Keller did not perform any studies to
4 determine if some or any of the prepaid expenses should be removed. Second,
5 even if some of the prepaid expenses should be reduced from the other
6 disbursements, he used a distribution allocator of 1.000 (I&E Exhibit No. 2
7 Schedule 15, page 2 of 2, line 15, column 2) even though some of the prepaid
8 expenses are not totally distribution or are not operating expenses at all.

9

10 **Q. Do you have some examples of those expenses?**

11 A. Yes. Referring to DLC Exhibit 2, Schedule C-4, page 10, lines 1 to 5, these
12 expenses are for various insurance coverages which are not solely distribution. In
13 addition, lines 16 and 17 are for IT hardware and software maintenance which are
14 not solely distribution. Finally, lines 12 is for a Pennsylvania PUC Assessment
15 which is a tax amount and is charged on total revenue not just distribution
16 revenue, line 21 is for IT Transmission Software, and many of the other
17 maintenance prepaid amounts are not solely distribution.

18

19 **Q. Should the Commission adopt Mr. Keller's removal of 100 percent of the**
20 **prepaid expenses as proposed by him?**

21 A. No. As shown above, Mr. Keller does not provide any support for his proposed
22 removal of prepaid expenses and he has incorrectly assumed that 100 percent of
23 the prepayments are related to the distribution operations.

1

2 **Q. Should any amount of the prepaid expenses be removed from the other**
3 **disbursements?**

4 A. Not without some support other than that the Company's response that it did not
5 remove them.

6

7 **Q. Do you have any concern with the remainder of Mr. Keller's adjustments to**
8 **the Company's CWC calculation?**

9 A. No. The remaining calculations seem to reflect the impact of changes in the I&E
10 expenses.

11

12 **Q. Does this complete your prepared rebuttal testimony at this time?**

13 A. Yes, it does.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 12-R**

Direct Testimony of Matthew L. Simpson

Date: July 26, 2021

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Q. Briefly explain the proposed FTAC.

A. The FTAC is a proposed automatic adjustment clause that would adjust the Company’s base rates for the effects on revenue requirement of an increase or decrease in federal income taxes that is not reflected in current base rates. As I illustrated in my direct testimony, the increases in the corporate income tax rate currently being proposed by the Biden administration would create a very substantial increase in the Company’s revenue requirement (DLC St. No. 12, p. 18).

Q. Why does I&E witness Wilson oppose the adoption of the FTAC in this proceeding?

A. Ms. Wilson contends that an increase in the corporate federal income tax is speculative at this time. She also contends that the Commission has recently dealt with the substantial decrease in federal income taxes under the Tax Cuts and Jobs Act of 2018 on a statewide basis and that she believes that the Commission would provide adequate and timely guidance on a future federal corporate tax rate increase (I&E St. No. 1, pp. 38-39).

Q. Do you agree with Ms. Wilson’s conclusions?

A. No, I do not. With regard to Ms. Wilson’s first conclusion that a federal corporate rate tax is speculative, the President and his administration has repeatedly referenced an increase in the rate as a critical part of his Build Back America plan. While the timing of the tax rate increase is uncertain, it would appear that a tax rate increase is probable while there are currently majorities of his party in Congress. As explained by Mr. Ogden in his rebuttal, recoverable utility expenses that are significant, subject to change, and difficult to predict,

1 are often recovered through automatic adjustment clauses (DLC St. No. 12-R, pp. 16-17).
2 In this regard, the Company's State Tax Adjustment Clause, which is contained in the
3 Company's Tariff at page no. 94, provides for adjustments of base rates for changes in the
4 PA Corporate Net Income Tax, even though there is far less certainty of a change in the
5 state income tax rate. Finally, in the event that federal income tax rates do not change, the
6 FTAC will have no impact on customers. Therefore, even if a change in federal income tax
7 rates were highly unlikely (which is not the case here), this would not be a reason to reject
8 the FTAC.

9
10 **Q. Please respond to Ms. Wilson's contention that the Commission can be expected to**
11 **respond in a timely manner on a state-wide basis if there is a significant increase in**
12 **the federal corporate income tax rate.**

13 A. Ms. Wilson cites the Commission's response to the 2018 decrease in the federal corporate
14 income tax rate under the TCJA. Ms. Wilson provides no example where the Commission
15 has so responded to an increase in the federal corporate tax rate. The situations may be
16 construed differently by the Commission in the face of significant increases in tax rates
17 and increases in customers' rates. The Commission could take the position that the effects
18 of any federal tax rate increase must be recovered in a base rate case and only prospectively.
19 As I have illustrated in my direct testimony, the proposed tax rate changes would have
20 significant impact on the Company's revenue requirement (DLC St. No. 12, p. 16).
21 Further, I note that Duquesne Light was not included in the process used to reflect the
22 TCJA tax reductions because it already had filed a base rate increase by the time of
23 adoption of the Commission's process.

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Q. Ms. Wilson also contends that the effect of a change in the federal income tax rate on excess deferred income taxes should not be reflected in the FTAC if it is adopted. Do you agree?

A. No, I do not. Excess deferred taxes are taxes recorded at a tax rate higher than the current rate and are returned to customers in this proceeding over the periods explained in my direct testimony (DLC St. No. 12, p. 13). If the federal corporate tax rate increases, the excess deferred taxes automatically decreases, but the term for returning them does not change. The calculation of the change would be provided with the FTAC filing and subject to reconciliation and subsequent audit under the FTAC. Continuing to amortize excess deferred taxes based on a revised and substantially reduced balance would be inappropriate and potentially violate federal tax requirements that require the return of deferred taxes using average rate assumption. Any further change can be addressed in the next base rate proceeding. Additionally, the Company notes that I&E supported including the necessary and appropriate excess deferred tax adjustments in a tax adjustment rider in the comments it filed as to how to the Commission should address the federal tax rate decrease under the TCJA. See Exhibit MLS-1-R, pp. 7-8.

Q. OCA witness Morgan also opposes the FTAC. Please respond.

A. Mr. Morgan characterizes the Company’s testimony as a criticism of the time period for the Commission’s reaction to the TCJA (OCA St. No 1, pp. 30-31). The Company is not criticizing the Commission. Instead, the Company is demonstrating that the FTAC is a better and more timely way to address federal income tax rate changes because adjustments

1 can be made to reflect in customer rates the tax rate changes contemporaneously to when
2 they are experienced. As I noted earlier in response to Ms. Wilson, it may be more difficult
3 for customers to retroactively pay the effect of increases in federal corporate tax rates than
4 it was to refund to customers the effects of the decrease in the tax rate under the TCJA.
5 Although the Company did not participate in the process used by the Commission because
6 it had already filed a base rate proceeding, as indicated in the settlement of that case, the
7 Company refunded the current and excess deferred tax effects of the TCJA for 2018 on a
8 retroactive basis to customers (Exhibit JAB-5-R, Paragraph No. 31, which is provided with
9 Ms. Bachota's rebuttal testimony).

10
11 **Q. Please respond to Mr. Morgan's concern that a new tax act could have other**
12 **provisions that could affect the Company.**

13 A. While Mr. Morgan lists a few such changes in the TCJA, he does not demonstrate that any
14 of them affected utility rates or that the Commission considered any of them in its rate
15 change process. Nevertheless, if such a change occurred and it was not reflected in the
16 FTAC filing, the Commission would be able to adjust for that in the subsequent audit
17 process provided in the FTAC, if deemed material.

18
19 **Q. Do you have any further comments on OCA's opposition to the Company's proposed**
20 **FTAC?**

21 A. The Company notes that OCA supported the use of an automatic adjustment clause in the
22 comments it filed as to how to the Commission should address the federal tax rate decrease
23 under the TCJA. While I am not suggesting that this is any commitment on behalf of OCA,

1 it does give credence to the reasonableness of the Company's proposal in this case. See
2 attached Exhibit MLS-2-R, pp. 8-14, in which OCA discusses the appropriateness of
3 utilizing an automatic tax adjustment clause, similar to the Commission approved Section
4 1307 STAS surcharge mechanism for federal tax rate changes.

5

6 **Q. Does this conclude your rebuttal testimony?**

7 A. Yes, it does.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Duquesne Light Company

)

Docket No. R- R-2021-3024750

REBUTTAL TESTIMONY OF PAUL R. MOUL

Dated: July 26, 2021

REBUTTAL TESTIMONY OF PAUL R. MOUL

INTRODUCTION

1

2 **Q. Please state your name, occupation and business address.**

3 A. My name is Paul Ronald Moul. My business address is 251 Hopkins Road, Haddonfield,
4 New Jersey 08033-3062. I am Managing Consultant at the firm P. Moul & Associates, an
5 independent financial and regulatory consulting firm.

6

7 **Q. Did you previously submit testimony in this proceeding on behalf of Duquesne Light
8 Company (“Duquesne Light” or the “Company”)?**

9 A. Yes. I submitted my direct testimony, Duquesne Light Statement 9, on April 16, 2021.

10

11 **Q. What is the purpose of your rebuttal testimony?**

12 A. My rebuttal testimony responds to the direct testimony submitted by David J. Garrett, a
13 witness appearing on behalf of the Office of Consumer Advocate (“OCA”), and
14 Christopher Keller, a witness appearing on behalf of the Bureau of Investigation and
15 Enforcement (“I&E”). If I fail to address each and every issue in the testimonies of Mr.
16 Garrett and Mr. Keller, it does not imply agreement with those issues.

17

18 **Q. Are you sponsoring any Exhibits with your rebuttal testimony?**

19 A. Yes. I am sponsoring Exhibit PRM-1-R, comprising Schedules 1 and 2.

20

21 **Q. What are the key aspects of the rate of return issue that the Pennsylvania Public
22 Utility Commission (“Commission”) should consider when deciding this issue in
23 this case?**

24 A. The primary issue involves the Company’s cost of equity. Mr. Keller has accepted the

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1 Company's proposed capital structure ratios. Mr. Garrett has opposed the actual
2 Duquesne Light capital structure, and instead proposed a hypothetical capital structure.
3 The cost of debt is not an issue in this case. In each instance, the equity returns proposed
4 by the opposing witnesses are entirely too low to reflect the risks of Duquesne Light and
5 the prospective cost of equity. Aside from technical issues that I will discuss later in my
6 rebuttal testimony, the Commission should take into consideration a rate of return that will
7 reflect and be supportive of the Company's financial and risk profile. As I explain below,
8 the opposing party recommendations fail to adequately consider this point and thereby
9 significantly understate the required cost of common equity in this proceeding.

10
11 **Q. Please summarize the key points of your rebuttal testimony.**

12 **A.** My key points are:

- 13 ○ Comparable Companies – Mr. Keller makes erroneous exclusions and
14 proposes a barometer group that is inappropriate in this case.
- 15 ○ Discounted Cash Flow (“DCF”) – A variety of DCF results are clearly too low
16 to provide a reliable measure of the cost of equity. As such, alternative
17 measures should be considered as has been Commission practice in other
18 proceedings.
- 19 ○ The DCF growth rate proposed by Mr. Garrett is not specific to a barometer
20 group or any of the companies included in his proxy group, thus not reflective
21 of the type of growth expected by investors in these companies.
- 22 ○ Leverage Adjustment – The I&E and OCA witnesses have not refuted the
23 accuracy of the Company's leverage adjustments to the DCF and beta
24 component of the Capital Asset Pricing Model (“CAPM”).

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1 ○ CAPM – A reasonable application of the CAPM mandates using 30-year
2 Treasury bond yields, leverage adjusted betas, and size adjustment and
3 indicates an equity cost rate that is above 11% in this case. Even Mr. Keller’s
4 somewhat deficient CAPM result of 10.37 % demonstrates that the DCF results
5 of Mr. Keller and Mr. Garrett are inadequate, particularly in light of the
6 Commission’s very recent determination of the equity cost rate of 10.24% for
7 PECO Gas at Docket No. R-2020-3018929.

8 ○ Additional methods should also be considered when establishing the cost of
9 equity for Duquesne Light.

10
11 **Q. How should the rate of return set by the Commission support the Company’s**
12 **financial profile?**

13 A. The Commission should set the Company’s return on equity at a level that will attract
14 investment in the Company to support the Company’s financial ability to render safe and
15 reliable service. Applying this principle, the Commission should reject the proposals by
16 Messrs. Garrett and Keller to cut the Company’s return on common equity to 8.50% and
17 9.24%, respectively, from the levels set by the Commission in recent rate cases. These
18 proposed returns are unreasonable because they are much too low to allow Duquesne Light
19 to achieve the level of returns that meet investor expectations. Equity return allowances
20 of this magnitude would be viewed by investors as unsupportive of the Company’s
21 financial condition. Rather, based on the factors listed below, and for technical reasons
22 set forth later in my rebuttal testimony, the Commission should adopt a substantially
23 higher equity return for Duquesne Light.

24

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1 **Q. Are there additional issues that the Commission should consider when setting the**
2 **Company's return?**

3 A. Yes. The investment community would be very concerned if the Commission were to
4 adopt either of the positions of the I&E or OCA. If it were to do so, investors would see
5 Pennsylvania regulation as less supportive of the Company at a time of high levels of
6 capital investment. At present, Pennsylvania regulation is currently ranked Above
7 Average/3 by Regulatory Research Associates ("RRA"), which reflects an upgrade that
8 occurred on May 10, 2017. The rating system used by RRA includes three principal
9 categories (*i.e.*, Above Average, Average and Below Average with more refined positions
10 within the categories designated by the numbers 1, 2 and 3). If the Commission were to
11 follow the proposals of I&E or the OCA, the regulatory ranking of Pennsylvania would
12 certainly be jeopardized. The return on equity used by the Commission to set rates
13 embodies in a single numerical value a clear signal of regulatory support for the financial
14 strength of the utilities that it regulates. Although cost allocations, rate design issues, and
15 regulatory policies relative to the cost of service are important considerations, the
16 opportunity to achieve a reasonable return on equity represents a direct signal to the
17 investment community of regulatory support (or lack thereof) for the utility's financial
18 strength. In a single figure, the return on equity utilized to set rates provides a common
19 and widely understood benchmark that can be compared from one company to another
20 and is the basis by which returns on all financial assets (stocks – both utility and non-
21 regulated, bonds, money market instruments, and so forth) can be measured. So, while
22 varying degrees of sophistication are required to interpret the meaning of specific
23 Commission policies on technical matters, the return on equity figure is universally
24 understood and communicates to investors the types of returns that they can reasonably

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1 expect from an investment in utilities operating in Pennsylvania.

2
3 **Q. How do the cost of equity proposals by Mr. Garrett and Mr. Keller compare to the**
4 **utility returns recently authorized by the Commission?**

5 A. Technical disputes about methodology and data aside, the proposed costs of equity
6 proposed by Mr. Garrett and Mr. Keller are simply not representative of the return
7 investors can earn on other investments of comparable risk, including investments in other
8 electric utilities like Duquesne Light. Indeed, the Commission established a 9.85% equity
9 return for the UGI Utilities Electric Division rate case at Docket No. R-2017-2640058.
10 With rising capital cost rates, a higher, not lower, equity return is required in this case.
11 The Commission also granted equity returns of 9.54% for Citizens' Electric Company at
12 Docket No. R-2019-3008212, 9.31% for Wellsboro Electric Company at Docket No. R-
13 2019-3008208, 9.73% for Valley Energy at Docket No. R-2019-3008209, 9.86% for
14 Columbia Gas of Pennsylvania at Docket No. R-2020-3018835, 10.8% for Pennsylvania-
15 American Water Company at Docket Nos. R-2020-3019369, R-2020-3019371¹, and most
16 recently 10.24% for PECO Energy Company – Gas Division at Docket No. R-2020-
17 3018929. With respect to the Columbia, PAWC, and PECO Energy cases, these equity
18 returns were established when the conditions of the COVID-19 pandemic were heightened
19 in comparison to where the Duquesne Light case stands now. Moreover, for purposes of
20 setting the Distribution System Improvement Charge (“DSIC”), the Commission has set a

¹ The Commission's Opinion and Order in this case held that “We agree with the ALJ's rationale and recommendation on this issue, approving, as contained within the Joint Settlement, the Company's application of traditional ROE models and its analysis of current market conditions.” *Pa. PUC, et al. v. Pennsylvania-American Water Company*, Docket Nos. R-2020-3019369 (Water), R-2020-3019371 (Wastewater), at p. 62 (Opinion and Order entered Feb. 25, 2021).

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1 9.45% equity return for electric utilities. In the DSIC proceedings, DSIC recoveries are
2 reconciled and therefore the 9.45% is guaranteed. In contrast, the equity return set in a
3 base rate case is an opportunity to earn an allowed equity return and should be higher than
4 the DSIC equity allowance.

5 The rates of return on common equity of 8.50% proposed by Mr. Garrett and 9.24%
6 proposed by Mr. Keller are seriously deficient and will not provide Duquesne Light with
7 the opportunity to earn its investor required cost of capital for the fully projected future
8 test year ending December 31, 2022 (“FPFTY”). As explained below, this is not the time
9 for the Commission to be reducing the Company’s authorized return when there is a
10 compelling need for capital investment to rehabilitate aging infrastructures and increasing
11 capital costs.

12
13 **Q. You just mentioned the equity returns that the Commission set in recent rate cases.**
14 **How does this compare to the proposals submitted by Messrs. Garrett and Keller in**
15 **that proceeding?**

16 A. The recent returns are substantially higher than their recommendations. The Commission
17 should reject the proposals of Messrs. Garrett and Keller and set the Company’s return in
18 this case at a much higher level. This would be the prudent course given the trend toward
19 higher capital costs today that have developed since February 2021. The yield on 30-year
20 Treasury bonds moved above the 2% level beginning in February 2021. In comparison,
21 those yields closed out 2020 at 1.67% for December. By June 2021, the yield on 30-year
22 Treasury bonds had moved to 2.16%, or an increase of 0.49% (or 29%). Likewise, the
23 yield on A-rated public utility bonds has increased to 3.16% in June 2021 from 2.77% in
24 December 2020 -- a 39 basis point (or 14%) increase. One reason that explains the higher

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1 long-term interest rates can be traced to investor expectations of higher inflation. Indeed,
2 there has been an upward burst in inflation recently following very low inflation that
3 existed during the pandemic. Higher interest rates clearly point to higher capital costs
4 prospectively. I will describe the Blue Chip forecast of interest rates and the continuation
5 of this trend later in my rebuttal. Indeed, the trend is now toward higher, not lower capital
6 costs. In this regard, I note that Mr. Keller determines his equity return recommendation
7 of 9.24% using his DCF. Putting aside the deficiencies of his DCF analysis, he places
8 absolutely no weight on the results of his CAPM analysis which produces a result of
9 10.37%. He characterizes his CAPM analysis as a check, but does not move his
10 recommendation at all to account for his CAPM results. In contrast, the Commission has
11 repeatedly in its Quarterly Earnings reports increased the electric DSIC return on equity
12 above the estimated DCF return by significant amounts based on its CAPM analysis.. See
13 Quarterly Earnings Report issued July 15 2021, at Docket No, M-2021-3026753. This
14 indicates that the Commission recognizes that the electric DCF model cannot be relied on
15 solely to determine the cost of equity. Mr. Keller's simplified CAPM result of 10.37% and
16 the very recent award of 10.24 % in PECO Gas, and the recent rises in inflation and debt
17 capital costs indicate the cost of equity determination for Duquesne Light should be above
18 10%.

19

20 **Q. Is there other evidence that shows the return on equity recommendations of the**
21 **opposing parties are deficient?**

22 A. Yes. One measure of market risk is provided by the OBOE Global Markets (formerly
23 Chicago Board Options Exchange) Volatility Index ("VIX"). This index is a gauge of
24 volatility in the equity market and, hence, provides a measure of risk. It is well-established

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1 that greater volatility indicates higher risk, which, all else equal, translates into a higher
2 cost of equity. It is widely accepted that high readings for the VIX are often accompanied
3 by bearish sentiment and a low VIX is associated with bullish sentiment. The trading
4 pattern of the VIX is typically inverse to the level of stock prices. That is to say, the VIX
5 increases when stock prices are falling and the VIX declines when stock prices rise. This
6 situation is sometimes associated with increases in the cost of equity when the VIX
7 increases and vis-a-versa. The overall range of the index since 1990 has been 8.56 to
8 89.53. The peak in the index occurred on October 1, 2008 during the Financial Crisis.
9 The lowest VIX occurred on November 1, 2017 during the previous bull market. The
10 recent VIX history has been:

<u>Year</u>	<u>Average VIX</u>
2017	12.12
2018	18.46
2019	16.33
2020	32.21
2021 YTD	24.37

11 We can see that the VIX has spiked upward with the COVID-19 pandemic and the
12 onset of the recession. While volatility in the stock market has subsided since the very
13 beginning of the pandemic and recession, it continues to significantly exceed levels prior
14 thereto as measured by the VIX. The current level of risk associated with common stocks,
15 as revealed by the higher VIX in 2021, warrants a higher equity return at this time because
16 the higher stock market volatility signifies higher risk that requires higher returns in
17 compensation for the higher risk. Hence, the risk for common equity, which translates
18 into the cost of equity, does not support a low equity return suggested by Messrs. Keller
19 and Garrett.

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1

2 **Q. How should the Commission view the return that it sets for the Company in order to**
3 **continue to promote and encourage further accelerated replacement of aging**
4 **infrastructure?**

5 A. Supportive rate regulation encourages public utilities such as Duquesne Light to accelerate
6 replacement of aging infrastructure. The markets look to supportive rate regulation in
7 assessing investment decisions. Lowering the authorized rate of return on equity to the
8 levels proposed by Mr. Keller and Mr. Garrett will signal to investors that Pennsylvania
9 is pulling away from its prior support for accelerated infrastructure replacement.

10

11 **Q. How is the remainder of your testimony organized?**

12 A. I will cover the issues of (i) the composition of the proxy (*i.e.*, barometer) group, (ii) the
13 appropriate capital structure to be used, (iii) the weight to be given to the DCF method,
14 (iv) the DCF growth rate, (v) the leverage adjustment to the DCF and CAPM methods,
15 (vi) the CAPM method, (vii) the Risk Premium analysis, and (viii) Comparable
16 Earnings.

17

18

Capital Structure

19 **Q. Is there a difference in the proposed capital structure ratios utilized by the rate of**
20 **return witnesses in this case?**

21 A. Yes. Mr. Garrett is alone in advocating an erroneous capital structure for Duquesne Light.
22 Mr. Keller has accepted the Company's proposed capital structure, as it falls within the
23 range of capital structures of the proxy group. Mr. Garrett's position is clearly contrary
24 to long-standing Commission policy concerning capital structure ratios, most recently

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1 confirmed in the PECO Energy Company – Gas Division rate case at Docket No. R-2020-
2 3018929 (Order entered July 15, 2021).

3
4 **Q. What capital structure does Mr. Garrett propose?**

5 A. Mr. Garrett has proposed a hypothetical capital structure for Duquesne Light without ever
6 demonstrating that the Company's proposed capital structure is unreasonable. Rather, his
7 proposed capital structure is simply designed to lower the Company's revenue
8 requirement. In reaching his conclusion on capital structure ratios, Mr. Garrett performed
9 three analyses. These are: (i) a calculation of the cost of capital at various debt ratios, (ii)
10 the debt ratios of the companies in his proxy group, and (iii) the debt ratios of thousands
11 of other companies. He seems to favor option (ii), but does not propose a debt ratio as
12 high as he reports for his proxy group. This approach essentially involves the use of a
13 hypothetical capital structure that violates Commission precedent on the use of the actual
14 capital structure. If he had referred to other rate cases decided by the Commission as
15 guides for the selection of capital structure ratios, then he should have relied upon
16 Duquesne Light's actual capital structure ratios.

17
18 **Q. Is there any basis to deviate from the Company's actual capital structure to set the
19 rate of return in this case?**

20 A. No. First, as Mr. Keller explained (see page 60 of I&E Statement No. 2), the Company's
21 actual capital structure ratio (including the 53.35% common equity ratio) falls within the
22 range of the proxy group. This is sufficient to meet the Commission standard that the use
23 of actual Duquesne Light capital structure is appropriate in this case. Second, an issue not
24 addressed by Mr. Garrett is the fact that the proxy group capital structure ratios are from

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1 consolidated operations of the parent holding companies. Focusing solely on the public
2 utility subsidiaries of these companies, the common equity ratios are quite different from
3 the holding companies, as revealed below:

<u>Company</u>	<u>Average Public Utility subsidiary Common Equity Ratio</u>
AVANGRID, Inc.	55.98%
Consolidated Edison, Inc.	64.86%
Duke Energy Corporation	53.56%
Eversource Energy	53.61%
Exelon Corporation	51.94%
FirstEnergy Corp.	50.20%
MGE Energy	62.28%
NextEra Energy, Inc.	62.06%
Otter Tail Corp.	54.26%
PPL Corporation	55.03%
Public Service Enterprise Group	54.54%
Average	<u>56.21%</u>

4 Supporting detail for these data are revealed on my Duquesne Light Rebuttal Schedule 1.
5 The average common equity is 56.21%, with a range of 51.94% to 64.86%. Hence, the
6 common equity ratio for Duquesne Light is clearly within the range of reasonableness.
7 That alone is sufficient to support the use of the Company's actual capital structure in this
8 case.

9 Third, Mr. Garrett might also have been led to a different conclusion if he had
10 considered the common equity ratios utilized by this Commission in recent rate case
11 decisions. Indeed, in its Order Entered on October 25, 2018 in Docket No. R-2017-
12 2640058, the Commission adopted a 54.02% common equity ratio for the Electric
13 Division of UGI Utilities. Furthermore, the Commission accepted a 54.19% common

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1 equity ratio in the Columbia Gas of Pennsylvania rate case at Docket No. R-2020-3018835
2 (Order Entered February 19, 2021) and 53.38% common equity ratio for PECO Energy
3 Company – Gas Division at Docket No. R-2020-3018929 (Order Entered June 22, 2021).
4 Indeed, the Company’s proposed common equity ratio of 53.35% is entirely reasonable
5 based on prior Commission action. Hence, the Company’s actual common equity ratio
6 conforms to Commission policy that the actual, not hypothetical, common equity ratio
7 should be employed.

8
9 **Q. Does Mr. Garrett provide clear justification for rejecting the Company’s actual**
10 **capital structure and substituting a different capital structure?**

11 A. No. In addition to his proxy group comparisons, Mr. Garrett also performs a “quantitative
12 analysis” that he says supports a 55% debt ratio utilizing his 8.50% cost of equity proposal
13 (see Figure 18 on page 82 of OCA Statement No. 2). There are a variety of deficiencies
14 with his analysis. First, he never establishes that his analysis is applicable for Duquesne
15 Light in the FPFTY. Second, his assumptions regarding the “After-tax Debt Cost” are
16 irrelevant to the ratesetting process here, because the nominal embedded cost of long-term
17 debt is used to calculate the overall rate of return in this case. Third, the coverage ratios
18 he employs are incompatible with the existing credit quality of Duquesne Light.
19 Historically, Duquesne Light actually realized pre-tax interest coverage of 4.92 times on
20 average over the period 2015-2019 (see Schedule 2 of Duquesne Light Exhibit PRM-1).
21 His analysis shown on Figure 18 of OCA Statement No. 2 would provide only 3.88 times
22 coverage with the 55% debt ratio that he prefers. This would not maintain Duquesne
23 Light’s existing credit quality, which is a fundamental requirement of a fair return. In his
24 example, a 40% to 45% debt ratio provides the level of coverage that equates to the

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1 historical experience of Duquesne Light. But this too is unreasonable, because his model
2 suggests a 6.66% to 7.01% equity return, which by any standard is unreasonable.
3 Moreover, as Company witness Milligan explains in his rebuttal testimony, DLC St. No.
4 14-R, Mr. Garrett failed to acknowledge the impacts of his recommendation the
5 Company's cost of debt.

6
7 **Q. Mr. Garrett also provides capital structure ratios for other industries. Is this**
8 **information useful?**

9 A. No. There is nothing useful that can be obtained from the tabulation of debt ratios shown
10 on Figures 19 and 20 of OCA Statement No. 2. Mr. Garrett has never established a nexus
11 between the debt ratios he provides and the cost of equity. It is not appropriate to compare
12 the debt ratios for thousands of diverse companies to Duquesne Light, without first
13 establishing some level of comparability of these companies to the Company or the utility
14 barometer group.

PROXY GROUP

15
16 **Q. Are there differences in the proxy groups utilized by the rate of return witnesses in**
17 **this case?**

18 A. Yes. Mr. Keller makes additions and deletions to my proxy group, while Mr. Garrett
19 accepts my proxy group. Mr. Keller describes his criteria on page 55 of his direct
20 testimony (I&E St. No. 2). He includes six of the same companies that I included and,
21 excludes five of my original companies. He makes nine other additions based on his
22 criteria.

23

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1 **Q. How do the revenue percentages compare for the members of your Electric Group**
2 **in this case?**

3

4 A. I have provided the Percentage of Regulated Revenues, Income and Assets for my Electric
5 Group in Duquesne Light Rebuttal Schedule 2. There, I have shown that regulated
6 revenues for each of the members of my Electric Group were 51% and above. The average
7 for the Electric Group is 84%. The earnings and assets for my Electric Group were also
8 all above 50%. Hence, there is no basis to alter my Electric Group in this case because all
9 companies fit the 50% revenue criteria recently adopted by the Commission in its PECO
10 Energy - Gas Division order (see Docket No. R-2020-3018929, Order entered July 15,
11 2021, pp. 137-138).

12

13 **Q. But Mr. Keller excludes five of your companies because they fail a variety of his**
14 **selection criteria. Please respond.**

15 A. Mr. Keller excludes Exelon because he says it fails his 50% criteria of utility revenues.
16 My rebuttal Schedule 2 shows that Exelon does not fail that criteria. The reason for the
17 discrepancy rests with differences in the source data used for analyzing the business
18 segments of Exelon. Mr. Keller utilized S&P Global Market Intelligence segment
19 analysis, while I employed the SEC Form 10-K in my analysis. Unfortunately, the S&P
20 source shows a total revenue percentage that equals 110.06% of consolidated revenues for
21 Exelon. The total of the percentage cannot exceed 100%. The discrepancy can be traced
22 to intersegment elimination, which have been ignored in the S&P analysis. Making that
23 correction leads to the conclusion that Exelon is a valid member of the proxy group, as
24 shown by my data. As to Avangrid, there is no reason to exclude it because it is the

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1 acquiring company in the PNM Resources transaction. In the situation of most merger
2 and acquisition (“M&A”) transactions, only the target company should be excluded from
3 the barometer group. It is the target company in a takeover whose stock price usually does
4 not reflect its underlying fundamentals. For example, this is revealed by the premium
5 offered by Avangrid to acquire the stock of PNM in the M&A transaction. That premium
6 was 10% over the share price of PNM on the day prior to the announced acquisition and
7 19.3% premium over the 30-day average price. In this situation, the acquiring company,
8 i.e., Avangrid, is not so affected and it continues to be an appropriate member of the
9 Electric Group. Moreover, Mr. Keller did not exclude PPL Corporation from his
10 barometer group even though it is disposing of its United Kingdom utility investment.
11 Finally, a significant number of Mr. Keller’s companies operate predominately in fully
12 regulated integrated utility markets (*e.g.* American Electric Power, Dominion Energy,
13 Duke, Entergy, Portland General Electric, and Xcel), which would disqualify them for
14 membership in the barometer group under his criterion #6.

15

16 COST OF COMMON EQUITY - DISCOUNTED CASH FLOW (DCF)

17 **Q. The DCF model has been used by Mr. Keller, Mr. Garrett and you as one method to**
18 **measure the cost of equity. What is your position concerning the usefulness of the**
19 **DCF method?**

20 A. While the results of a DCF analysis should certainly be given weight, the use of more than
21 one method provides a superior foundation for the cost of equity determination. Since all
22 cost of equity methods contain certain unrealistic and overly restrictive assumptions, the
23 use of more than one method will better capture the multiplicity of factors that motivate
24 investors to commit capital to an enterprise (*i.e.*, current income, capital appreciation,

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1 preservation of capital, level of risk bearing). The simplified DCF model makes the
2 assumption that there is a single constant growth rate, there is a constant dividend payout
3 ratio, that price – earnings multiples do not change, and that the price of stock, earnings
4 per share, dividends per share and book value per share all have the same growth rate. We
5 know from experience that those assumptions are not realistic, because the stock market
6 reveals performance that is very different from the assumptions of the DCF.² Therefore,
7 the use of multiple methods provides a more comprehensive and reliable basis to establish
8 a reasonable equity return for Duquesne Light than does sole reliance on the DCF. The
9 Commission has acknowledged the usefulness of other methods, such as CAPM and Risk
10 Premium, as a check on the reasonableness of the DCF return. As I noted earlier in this
11 testimony, the influence of other methods must have an impact on the Commission's
12 attitude toward the DCF model as applied to electric utilities because the Commission's
13 selection of the rate of return on equity for use in the DSIC is usually set well above the
14 cost of equity indicated by the DCF model alone. For example, in the Quarterly Earnings
15 Report at Docket No. M-2021-3025288, the Commission set the DSIC return at 9.45% for
16 the Electric Distribution Companies, while the DCF returns were just 8.47% using current
17 stock prices and 8.72% using 52-week average stock prices. It is clear that the
18 Commission has been guided by the results of other models and other factors aside from
19 DCF when setting the DSIC return. As an apparent check on the reasonableness of the
20 DCF result, the CAPM result of 10.67% for the Electric Company Barometer Group was
21 calculated in the Commission's Quarterly Earnings Report dated May 6, 2021 (Docket
22 Number M-2021-3025288).

² The growth rate variables shown on Schedules 8 and 9 of Duquesne Light Exhibit PRM-1 shows that the assumption associated with the simplified DCF model are not reasonable.

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1

2 **Q. What form of the DCF model has been employed in this case?**

3 A. The constant growth form of the DCF model has been used by Mr. Keller, Mr. Garrett,
4 and me.

5

6 **Q. Do the DCF results proposed by Mr. Keller provide a reasonable representation of**
7 **the cost of equity?**

8 A. Not in my opinion. The principal purpose of assembling a barometer group is to avoid
9 relying on data for a single company that may not be representative and to thereby smooth
10 out any abnormalities. That said, when some of the DCF results for companies in the
11 barometer group are unreasonable on their face, the reliability of the method being used,
12 or the witness' application of that method, must be questioned. Mr. Keller himself realizes
13 that some of his results are unreasonable on their face. For example, he removes from his
14 barometer group the negative growth rates for FirstEnergy Corp. and PPL Corporation.
15 Yet, he leaves in the results for a variety of companies that clearly fail the reasonableness
16 test. As indicated below, DCF results fall into that category using data contained in I&E
17 Exhibit No.2:

<u>Company</u>	<u>Average:</u> <u>52 wk &</u> <u>Spot Yield</u>	<u>+</u>	<u>Growth</u>	<u>=</u>	<u>Total</u>
Consolidated Edison, Inc.	4.21%	+	2.96%	=	7.17%
IDACORP, Inc.,	3.25%	+	3.70%	=	6.95%
Public Service Enterprise	3.65%	+	3.34%	=	6.99%

18 It is a fundamental tenet of finance that the cost of equity must be higher than the cost of
19 debt by a meaningful margin to compensate for the higher risk associated with a common

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1 equity investment. Yet, each of the companies listed above have DCF returns calculated
2 by Mr. Keller that fail to provide a sufficient spread over the six-month average yield of
3 3.21% on A-rated public utility bonds, or the June 2021 yield that was 3.16%. As I have
4 demonstrated in my direct testimony (Duquesne Light St. No. 9 at pages 39-40), the spread
5 between the cost of debt and cost of equity should be 6.75% in this market environment.
6 As such, none of the returns listed for the three companies above comes close to meeting
7 this standard, which indicates a cost of equity of at least 9.96% (3.21% + 6.75%).

DCF GROWTH RATE

8
9
10 **Q. As to the DCF growth component, what financial variables should be given greatest**
11 **weight when assessing investor expectations?**

12 A. The theory of the DCF holds that (1) the value of a firm's equity (*i.e.*, share price) will
13 grow at the same rate as earnings per share with a constant P-E ratio and (2) dividend
14 growth will equal earnings growth with a constant payout ratio. Therefore, to properly
15 reflect investor expectations within the limitations of the DCF model, earnings per share
16 growth, which is the basis for the capital gains yield and the source of dividend payments,
17 must be given greatest weight. The reason that earnings per share growth is the primary
18 determinant of investor expectations rests with the fact that the capital gains yield (*i.e.*,
19 price appreciation) will track earnings growth with a constant price earnings multiple (a
20 key assumption of the DCF model). It is also important to recognize that analysts' earnings
21 growth rate forecasts significantly influence investor growth expectations. Moreover, it
22 is instructive to note that Professor Myron Gordon, the foremost proponent of the DCF
23 model in public utility rate cases, has established that the best measure of growth for use

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 in the DCF model are forecasts of earnings per share growth.³ These growth rates relate
2 specifically to each company whose cost of equity is being analyzed.

3

4 **Q. Please summarize the DCF growth rate analysis performed by Mr. Keller.**

5 A. As shown on pages 70-71 of I&E Statement No. 2, Mr. Keller proposes a growth rate of
6 5.46%, based on his review of analysts' projected earnings growth rates. To reach this
7 growth rate, Mr. Keller removed the anomalous (*i.e.*, negative) growth rates, otherwise his
8 growth rate would have been just 4.83%. But he should have gone farther by analyzing
9 the resulting DCF returns for each company to see if the results are reasonable. My
10 tabulation shown above indicates that many results are not reasonable.

11

12 **Q. In his direct testimony, Mr. Garrett ignores any growth rates that are specific to his**
13 **proxy group of companies. Does this follow the traditional approach for applying**
14 **the DCF model?**

15 A. No. While Mr. Garrett acknowledges that various sources exist for company-specific
16 growth rates, *i.e.*, Zacks, Value Line, and Bloomberg, he does not look at them, nor does
17 he incorporate them into his DCF analysis. His approach is certainly alien to all DCF
18 analysis that is familiar to the Commission. On this basis alone, the Commission should
19 dismiss the DCF analysis submitted by Mr. Garrett in this case. I say this because, as I

³ "Choice Among Methods of Estimating Share Yield," The Journal of Portfolio Management, Spring 1989 by Gordon, Gordon & Gould. "We have compared the accuracy of four methods for estimating the growth component of the discounted cash flow yield on a share: past growth rate in earnings (KEGR), past growth rate in dividends (KDGR), past retention growth rate (KBRG), and forecasts of growth by security analysts (KFRG)...we have three observations to make. First, the superior performance by KFRG should come as no surprise. All four estimates of growth rely upon past data, but in the case of KFRG a larger body of past data is used, filtered through a group of security analysts who adjust for abnormalities that are not considered relevant for future growth."

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 previously explained, Myron Gordon established that analysts' forecast of earnings
2 growth are the correct input for the DCF for each member of the proxy group.

3

4 **Q. Do the DCF growth rates proposed by Mr. Garrett provide a reasonable input in the**
5 **cost of equity analysis using the DCF model?**

6 A. No. Mr. Garrett indicates that his method for selecting the growth rate component of the
7 constant growth DCF rests on: (i) nominal GDP, (ii) real GDP, (iii) inflation, and (iv) the
8 risk-free rate. There are many problems with his approach. First, the combination of the
9 real GDP growth and inflation equals nominal GDP, i.e. $(1.018) * (1.020) = (1.0380 - 1 =$
10 3.8% . Hence, two of his input variables are double counted when he separately considers
11 economical GDP growth. Second, the risk-free rate provides no guide of the growth that
12 a company can realize in its earnings. Earnings growth occurs through revenue growth,
13 net of: O&M, depreciation, taxes, interest, and dividend payments. None of these factors
14 are addressed with the risk-free rate of return. Third, Mr. Garrett is essentially developing
15 a generic growth rate that would apply to any, or all companies, whether they are regulated
16 or non-regulated companies. We all know that each company has a unique company-
17 specific growth rate. His approach is simply incompatible with the basic concept of the
18 DCF, where future cash flows for each company are systematically related to one another
19 by a constant growth rate. It is also incompatible with the use of the growth rates of a
20 comparable barometer group of companies to meet the requirement that a utility is to be
21 permitted the opportunity to earn a return equal to comparable companies. Remember,
22 the DCF equation is $P = D / (k-g)$. Mr. Garrett's growth rate does not fit within this
23 equation because it is not establishing a growth rate for comparable companies.

24

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 **Q. What DCF results would be useful from the evidence submitted by Messrs. Keller**
2 **and Garrett?**

3 A. The only DCF results that are useful here are the results supplied by Mr. Keller consisting
4 of: Ameren, AEP, CMS, Dominion, Duke, Entergy, Eversource, First Energy,
5 Northwestern, Portland, PPL Corporation, and Xcel Energy. The average results for these
6 companies are 9.79%, e.g., 10.10% + 9.82% + 10.11% + 10.57% + 9.38% + 8.35% +
7 10.06% +12.13% + 8.30% + 11.02% + 8.68% + 8.96% = 117.48% ÷ 12.

8

9

LEVERAGE ADJUSTMENT

10 **Q. Please respond to Mr. Keller's criticism of your leverage adjustment.**

11 A. In his discussion of my leverage adjustment, Mr. Keller mentions M/B ratio at page 84 of
12 I&E Statement No. 2. I need to be clear that my leverage adjustment is not designed to
13 produce any particular M/B ratio. Mr. Keller offers three reasons for not making a
14 leverage adjustment. First, Mr. Keller notes that the credit rating agencies assess financial
15 risk in terms of a company's income statement in their analysis of the creditworthiness of
16 a company. I agree. But this has nothing to do with my leverage adjustment. The credit
17 rating agencies do not measure the market required cost of equity for a company. The
18 credit rating agencies are only concerned with the interests of lenders. They are judging
19 risk associated with a company's ability to make timely payments of principal and interest.
20 Hence, they are not concerned with the cost of equity or how it is applied in the rate-setting
21 context. While Mr. Keller's observation is correct, it has no relevance to my leverage
22 adjustment.

23

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 **Q. Second, Mr. Keller also questions your leverage adjustment by reference to prior**
2 **Commission orders. Please comment.**

3 A. Mr. Keller points to several decisions where the Commission declined to make a leverage
4 adjustment – *i.e.*, rate cases including Aqua Pennsylvania, the City of Lancaster Water
5 Department, UGI Utilities – Electric Division, and Columbia Gas of Pennsylvania. The
6 fact that the Commission declined to use the leverage adjustment in the Aqua
7 Pennsylvania case cited by Mr. Keller does not invalidate its use. Notably, the
8 Commission did not repudiate the leverage adjustment in the Aqua case, but instead
9 arrived at an 11.00% return on equity for Aqua by including a separate return increment
10 for management performance. Just like an increment for management performance is not
11 recognized in all rate cases, so too the Commission seems to be taking a similar approach
12 to the leverage adjustment. As to the City of Lancaster decision, the situation there was
13 quite different than the leverage adjustment that I propose in this case. Lancaster proposed
14 a leverage adjustment to the cost of equity measured with the Hamada formula and applied
15 it to the DCF result, the Risk Premium result, and the CAPM. While the Hamada formula
16 plays a role in the CAPM, it is not applicable to the DCF or the Risk Premium measures
17 of the cost of equity. Hence, this distinguishes the City of Lancaster approach to the
18 leverage adjustment from mine in this case. As to the UGI – Electric Division case, there
19 the Commission granted a management performance increment rather than a leverage
20 adjustment when arriving at a 9.85% equity return. Finally, in the Columbia case, the
21 Company accepted the ALJs determination of the allowed return, which was 9.86%,
22 without regard to the leverage adjustment. And in the PECO Energy – Gas Division rate
23 case, the Commission observed that the level of return granted was sufficient, so that no
24 additional increment was necessary for management effectiveness.

REBUTTAL TESTIMONY OF PAUL R. MOUL

1

2 **Q. Third, Mr. Keller argues that investors base their decisions on the book value debt**
3 **and equity ratios for regulated utilities. Please respond.**

4 A. Mr. Keller contends that information presented to investors, such as that included in the
5 Value Line reports (see page 89 of I&E Statement No. 2), argues against my leverage
6 adjustment because investors base their investment decisions on book value. However,
7 the Value Line reports clearly show the market capitalization of each company in his
8 barometer group. This means that investors are well aware of the market capitalization of
9 the electric utility stocks that Mr. Keller relies upon for his analysis of the cost of equity.
10 More importantly, I fundamentally disagree that investors base their decisions on book
11 values. To the contrary, it is the future cash flows that investors expect to realize that
12 determines the price they are willing to pay for a share of common equity. Stated
13 differently, investors are concerned with the return that will be earned on the dollars they
14 invest (*i.e.*, their market price) and not some accounting value of little relevance to them.
15 The financial risk associated with the book value capital structure is different from the
16 market value of the capitalization. I clearly demonstrate this point on Schedule 10 of
17 Duquesne Light Exhibit PRM-1. Hence, the observation of Mr. Keller is misplaced
18 because I have clearly shown the difference in financial risk and that risk difference must
19 be taken into account when arriving at an equity return that is applicable to the weighted
20 average cost of capital using book value weights.

21

22 **Q. At page 89 of I&E Statement No. 2, Mr. Keller claims that “true financial risk is a**
23 **function of the amount of interest expense...” Is he correct on this point?**

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 A. No. Capital structure provides the correct measure of the financial risk of a firm. As Morin
2 explained, “Financial risk stems from the method used by the company to finance its
3 investments and is reflected in its capital structure.”⁴ Hence, the method I used for the
4 financial risk adjustment is entirely proper.

5
6 **Q. Mr. Garrett criticized the leverage adjustment that you propose to account for the
7 divergence of market capitalization and book value capitalization. Please comment.**

8 A. At pages 47-49 of OCA Statement No. 2, Mr. Garrett never really refutes my leverage
9 adjustment. Indeed, he employs my leverage adjustment approach through the use of the
10 Hamada formula to unlever and relever betas as part of his capital structure analysis,
11 thereby validating my approach.

12

13 **COST OF COMMON EQUITY - CAPITAL ASSET PRICING MODEL**

14 **Q. Do you have concerns regarding Mr. Keller’s and Mr. Garrett’s applications of the
15 CAPM?**

16 A. Yes. Mr. Keller’s CAPM analysis understates the cost of equity for a number of reasons:
17 (i) his use of the yield on 10-year Treasury notes, (ii) his failure to use leveraged adjusted
18 betas, and (iii) his failure to make a size adjustment. The results of Mr. Garrett’s CAPM
19 approach are simply not credible.

20

21 **Q. How does the use of the yield on 10-year Treasury notes compare with yields on
22 longer-term Treasury bonds?**

⁴ Morin, Roger A., New Regulatory Finance, Public Utilities Reports, Inc., 2006, p. 45.

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 A. The Blue Chip reports dated June 1, 2021, show this comparison. For the first quarter of
2 2021, the gap was 0.75% (2.07% - 1.32%) between the yields on 30-year and 10-year
3 Treasury obligations. For the period 2023-2027, that gap is projected at 0.60% (3.5% -
4 2.9%). This shows a systematic understatement of Mr. Keller's CAPM returns. This
5 understatement can be traced to extraordinary monetary policy actions taken by the FOMC
6 to deal with the recession that followed the onset of the COVID pandemic. Shorter-term
7 rates, such as 10-year notes, respond more to the policy initiatives of monetary officials,
8 while long-term rates, such as 30-year bonds, are more a reflection of investor sentiment
9 of their required returns. For this reason, long-term rates, such as those revealed by 30-
10 year Treasury bonds, should be used to measure the risk-free rate of return. Use of shorter-
11 term rates, such as Mr. Keller's 10-year Treasury Notes yields, are more susceptible to
12 Fed policy actions.

13

14 **Q. How has Mr. Keller understated the risk-free rate of return?**

15 A. The support for his risk-free rate of return is shown on his Schedule 24 of I&E Exhibit
16 No. 2. There, he incorrectly gives the same weight to the yield on 10-year Treasury notes
17 for the third and fourth quarters of 2021, and first, second, and third quarters of 2022, as
18 he does for the entire five-year period 2023 through 2027. This approach leads to a
19 seriously understated risk-free rate of return. Even if 10-year rates are used, it is necessary
20 to correct the weights assigned to the forecast data presented by Mr. Keller. I have revised
21 his forecast below, based upon the Blue Chip publication dated June 1, 2021. Moreover,
22 Blue Chip provides higher yields on Treasury obligations as the forecasts are extended
23 into the future.

REBUTTAL TESTIMONY OF PAUL R. MOUL

<u>Year</u>	<u>10-Year Treasury Yield</u>	<u>10-Year Treasury Yield</u>
2021	1.7%	2.4%
2022	2.0%	2.6%
2023	2.4%	2.9%
2024	2.7%	3.3%
2025	3.0%	3.6%
2026	<u>3.2%</u>	<u>3.8%</u>
Average	<u>2.5%</u>	<u>3.1%</u>

The resulting risk-free rate of return is 2.5% using the yield on 10-year Treasury Notes and 3.1% using the yield on 30-year Treasury Bonds.

1 **Q. How should these results be used in the CAPM?**

2 A. The risk-free rate of return should be calculated with the data that I present above. The
 3 size adjustment of 1.02% must also be incorporated into the CAPM. I have corrected Mr.
 4 Keller’s CAPM as indicated below using those inputs and the forecast yield on 10-year
 5 Treasury bonds:

$$R_f + \beta (R_m - R_f) + size = K$$

Electric Group 2.50% + 0.86 (11.68% - 2.50%) + 1.02% = 11.41%

6

7 **Q. Mr. Keller questions the need to adjust the CAPM results for size differences. Please**
 8 **comment.**

9 A. As a preliminary matter, it is noteworthy that CAPM provides compensation solely for
 10 systematic risk, and that the size of the Electric Group must be considered separately.

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 Indeed, recent Federal Energy Regulatory Commission (“FERC”) orders specifically
2 prescribe an adjustment to the CAPM due to the size of an enterprise.⁵ Mr. Keller’s
3 arguments revolve around the purported distinction between regulated utilities and
4 unregulated industrial companies (see page 92 of I&E Statement No. 2). However, the
5 Wong article that he relies upon was authored twenty (20) years ago, and employed data
6 going back into the 1960s. Enormous changes have occurred in the industry since the
7 1960s that have fundamentally changed the utility business. The Wong article also noted
8 that betas for the non-regulated companies were larger than the betas of the utilities. This,
9 however, is not a revelation, because utilities continue to have lower betas than many other
10 companies. This fact does not invalidate the additional risk associated with small size.

11 The Wong article further concludes that size cannot be explained in terms of beta.
12 Again, this should not be a surprise. Beta is not the tool that should be employed to make
13 that determination. Indeed, beta is a measure of systematic risk and it does not provide
14 the means to identify the return necessary to compensate for the additional risk of small
15 size. In contrast, the famous Fama/French study (see “The Cross-Section of Expected
16 Stock Returns,” The Journal of Finance, June 1992) identified size as a separate factor that
17 helps explain returns.

18
19 **Q. In recent rate case decisions, the Commission declined to make a size adjustment to**
20 **the CAPM. Should the size adjustment be considered here?**

21 A. Yes. In several cases, the Commission concluded the adjustment for size was not
22 necessary in utility rate regulation. In this case, it is worthy to note that the beta measure

⁵ See, e.g., Association of Businesses Advocating Tariff Equity, 171 FERC ¶61,154 (May 21, 2020).

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 of systematic risk does not account for the additional risk associated with small size, either
2 for a non-regulated firm or a public utility. In addition, the studies that I have relied upon
3 for the size adjustment utilized market-wide evidence that included public utilities. And
4 since the last case, the FERC has incorporated the size adjustment into its CAPM analysis.
5 For these reasons, the Commission should revisit the propriety of including a size
6 adjustment here.

7
8 **Q. How does size affect the financial performance of a small company?**

9 A. Examples of the financial consequences of external factors that can influence the financial
10 performance of a small company include loss of a large customer and the effect of
11 unexpected changes in expense.

12
13 **Q. Mr. Garrett has also performed a CAPM calculation in addition to his DCF analysis.
14 Are the results of his CAPM useful in setting the Company's equity return in this
15 case?**

16 A. No. There are a variety of problems with Mr. Garrett's CAPM approach which makes it
17 not useful in this case. He makes CAPM calculations that produce results of 7.2%, which
18 on its face is simply not credible. This is shown by the Commission's Quarterly Earnings
19 Report that produces a CAPM return of 10.67% for the Electric Company Barometer
20 Group that exceeded substantially the DCF return. First, Mr. Garrett uses a backward
21 looking yield on 30-year Treasury bonds. A 30-day historical average period is not
22 compatible with the Commission's use of forecast Treasury yields (see UGI Utilities –
23 Electric Division at Docket No. R-2017-2640058, Order Entered October 25, 2018).
24 Second, the 5.6% equity risk premium ("ERP") selected by Mr. Garrett is well off the

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 mark. Mr. Keller leads data to an ERP of 9.56% (11.68% - 2.12%), and I determined an
2 8.72% ERP. Furthermore, the implied total market return using Mr. Garrett's inputs is
3 just 7.88% (2.28% + 5.6%), which is clearly incompatible with actual stock market returns
4 of 18.40% in 2020, 15.25% YTD in 2021, and 12.16% on average for the past 95 years
5 (1926-2020).

6

7

COST OF COMMON EQUITY - RISK PREMIUM ANALYSIS

8 **Q. Do you believe the Risk Premium method provides significant evidence of the cost**
9 **of equity?**

10 A. Yes. In my opinion, the Risk Premium results should be given serious consideration. The
11 Risk Premium method is straight-forward, understandable and has intuitive appeal
12 because it is based on a company's own borrowing rate. The utility's borrowing rate
13 provides the foundation for its cost of equity which must be higher than the cost of debt
14 in recognition of the higher risk of equity (see Duquesne Light Statement 13 page 36). So,
15 while Mr. Keller and Mr. Garrett decline to use the Risk Premium approach to measure
16 the Company's cost of equity, it is an approach that provides a direct and complete
17 reflection of a utility's risk and return because it considers additional factors not reflected
18 in the beta measure of systematic risk. It is particularly useful when investors expect
19 changes in the cost of debt prospectively, which is currently the expectation of investors,
20 as I have explained in Duquesne Light Statement 13, pages 37-39. Indeed, the Risk
21 Premium approach provides for direct reflection of prospective interest rates in the model
22 and therefore should be given weight in determining the equity cost rate in this case.

23

24 **Q. Please respond to Mr. Garrett's criticisms of your Risk Premium approach.**

REBUTTAL TESTIMONY OF PAUL R. MOUL

1 A. While Mr. Garrett declines to use the Risk Premium approach to measure the Company's
2 cost of equity, it is an approach that provides a direct and complete reflection of a utility's
3 risk and return because it considers additional factors not reflected in the beta measure of
4 systematic risk. In fact, it is precisely because investors consider the results of other
5 methods that they too should be used in addition to the DCF in the development of the
6 cost of equity in this proceeding. As I explained in my direct testimony, we are facing the
7 prospect of increasing interest rates for the future and the market has increased yields on
8 debt instruments. I incorporated the trend toward higher interest rates when I developed
9 my Risk Premium cost of equity of 10.10% (3.35% interest rate on A-rated public utility
10 bonds + 6.75% equity risk premium).

11

12 **Q. What does Mr. Keller say about your Risk Premium analysis?**

13 A. Mr. Keller makes the unfounded assertion that the Risk Premium and CAPM methods
14 should only be used as a comparison to the results of the DCF method because they do not
15 carry over from the investment decision-making process to the utility rate setting process
16 (see page 19 of I&E Statement No. 2). In fact, it is precisely because investors consider
17 the results of other methods that they too should be used in addition to the DCF in the
18 development of the cost of equity in this proceeding. Mr. Keller's assertion that the Risk
19 Premium method does not measure the current cost of equity as directly as the DCF is
20 similarly without foundation. As I explained in my direct testimony and earlier in this
21 rebuttal testimony, we are facing the prospect of increasing interest rates for the future. I
22 incorporated the trend toward higher interest rates when I developed my Risk Premium
23 cost of equity of 10.10%. Hence, my Risk Premium cost rate is fully responsive to
24 changing market fundamentals and the credit quality of the Electric Group.

REBUTTAL TESTIMONY OF PAUL R. MOUL

1

2 COST OF COMMON EQUITY - COMPARABLE EARNINGS APPROACH

3 **Q. Please respond to the criticism of the Comparable Earnings approach.**

4 A. The underlying premise of the Comparable Earnings method is that regulation should
5 emulate results obtained by firms operating in competitive markets and that a utility must
6 be given an opportunity cost of capital equal to that which could be earned if one invested
7 in firms of comparable risk. For non-regulated firms, the cost of capital concept is used
8 to determine whether the expected marginal returns on new projects will be greater than
9 the cost of capital, *i.e.*, the cost of capital provides the hurdle rate at which new projects
10 can be justified, and therefore undertaken. Further, given the 10-year time frame (*i.e.*, five
11 years historical and five years projected) considered by my study, it is unlikely that the
12 earned returns of non-regulated firms would diverge significantly from their cost of
13 capital.

14 The Comparable Earnings approach satisfies the comparability standard
15 established in the *Hope* case. In addition, the financial community has expressed the view
16 that the regulatory process must consider the returns that are being achieved in the non-
17 regulated sector to ensure that regulated companies can compete effectively in the capital
18 markets. Moreover, in a 1994 study that addressed the ROE issue, John Olson (then with
19 Merrill Lynch) established that ROEs from non-regulated companies provide better
20 assessment of investor requirements than those available for regulated utilities.⁶

21

⁶ “Natural Gas: The Case for ROE Reform,” John E. Olson First Vice President, Merrill Lynch & Co., October 11, 1994.

REBUTTAL TESTIMONY OF PAUL R. MOUL

MANAGEMENT PERFORMANCE

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Q. Both Mr. Keller and Mr. Garrett have not recognized the performance of Duquesne Light’s management in their rate of return testimony. How do you respond?

A. As I stated in my direct testimony, I believe Duquesne Light has performed in an exemplary manner and that performance should be recognized in this case. Mr. Garrett’s lack of knowledge regarding management performance in the cost of equity merely reveals his lack of experience in Pennsylvania regulation by the Commission.

SUMMARY

Q. Please summarize your rebuttal testimony.

A. It is my opinion that the equity allowances proposed by Mr. Keller and Mr. Garrett significantly understate the cost of common equity for Duquesne Light. In an environment of prospectively higher interest rates and Company-specific risk factors, an opportunity to earn a cost of equity of 10.95%, including recognition of management performance, is reasonable for Duquesne Light. Furthermore, Mr. Garrett’s capital structure proposal should be rejected for all the reasons previously stated. Indeed, Duquesne Light capital structure proposed by the Company is entirely reasonable for this case. Finally, recognition of the exemplary performance of the Company’s management should be recognized by the Commission.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 14-R**

Rebuttal Testimony of James Milligan

Date: July 26, 2021

1 **I. CAPITAL STRUCTURE PROPOSAL**

2
3 **Q. Please summarize the OCA’s position regarding the Company’s proposed capital**
4 **structure.**

5 A. David J. Garrett on page 3 of Statement No. 2 argues that the Company should receive an
6 imputed capital structure of 50% equity and 50% debt. Mr. Garrett argues that this is
7 necessary because Duquesne Light’s actual equity capitalization is- allegedly above the
8 average of the proxy group, which is 52% debt and would lower costs charged to customers
9 (OCA St. No 2, p. 3, lines 21-25). However, as Mr. Moul explains in his rebuttal testimony
10 on page 9 (DLC St. No. 13-R), Mr. Garrett’s analysis of the proxy group is flawed, and he
11 does not demonstrate that the Company’s proposed capital structure is unreasonable.

12
13 **Q. Do the rating agencies consider the amount of debt capitalization when assigning a**
14 **credit rating?**

15 A. Yes. Higher amounts of debt increase the amount of financial risk of a company. The
16 amount of debt is one of the primary quantitative criteria when assessing financial strength
17 and developing a credit rating for a company and its debt. In its June 23, 2021 Credit
18 Opinion (Exhibit JHM-1-R), Moody’s indicated it expects Duquesne Light’s debt
19 capitalization to remain within its historical range to maintain its A2 rating. However, this
20 is one of many criteria considered. The rating agencies also consider qualitative criteria,
21 such as market position and the supportiveness of the regulatory environment in which it
22 is located.

23
24 **Q. Does Mr. Garrett consider these other criteria in assessing the Company’s ability to**
25 **increase its debt capitalization and maintain its current credit ratings?**

26 A. No, there is no discussion regarding these other attributes and the impact of increasing the
27 debt capitalization on the Company’s credit ratings.

28
29 **Q. Could an increase in the amount of debt for the Company negatively impact its credit**
30 **ratings?**

1 Yes, as noted, higher debt increases financial risk and could result in a downgrade of the
2 Company's ratings. In addition, the agencies may view the change from the Commission's
3 practice of using the actual capital structure to an imputed capital structure, even though
4 the Company has demonstrated a reasonable capital structure both in comparison to its
5 peers and also to historical levels, to be less supportive. A perception of a less supportive
6 regulatory environment by the rating agencies could further exacerbate the risk of a
7 downgrade for the Company.

8
9 **Q. Would increasing the amount of debt in Duquesne Light Company's capital structure
10 increase the cost of debt?**

11 A. Yes. As noted, higher amounts of debt increase the amount of financial risk of a company.
12 As a result, a debt investor would require a higher interest rate to compensate for the risk.
13 This is exactly the risk that is being reflected in a credit rating. Mr. Garrett agrees on page
14 79 of his testimony that "increasing the debt ratio will increase the cost of debt". In fact,
15 Mr. Garrett illustrates that a downgrade of just one notch from the Company's current A3
16 and BBB+ ratings would increase the cost of debt by 0.38%.

17
18 **Q. Does Mr. Garrett adjust the Company's actual cost of debt to reflect this higher cost
19 related to the risk inherent in a capital structure with greater risk?**

20 A. No. Mr. Garrett does not make an adjustment for the increased cost of debt in his rate of
21 return calculation.

22
23 **I. REVENUE REDUCTION PROPOSAL**

24
25 **Q. Please summarize the OCA's position regarding the Company's proposed revenue
26 requirement.**

27 A. In contrast to the Company's \$85.8 million net revenue increase request, OCA
28 recommended a revenue decrease of \$2.8 million, based on both the imputed capital
29 structure recommended by Mr. Garrett as well as several other adjustments.

1 **Q. How would the rating agencies view a revenue requirement reduction for Duquesne**
2 **Light?**

3 A. As noted, the rating agencies consider qualitative criteria, such as the supportiveness of the
4 regulatory environment, in its credit ratings evaluation. As an example, Moody's applies
5 25% of its total scoring criteria to regulatory framework and 25% of its total scoring criteria
6 to a utility's ability to recover costs and earn returns. So, in total, 50% of Moody's credit
7 ratings criteria for a regulated utility is influenced by the regulatory environment.

8 I noted in my initial testimony that currently both Moody's and Standard & Poor's
9 view Pennsylvania as supportive and constructive. The Company's ability to earn a fair
10 and reasonable return and reduce regulatory lag is supportive to the Company's existing
11 investment grade credit ratings.

12 A reduction in revenue requirement for Duquesne Light following several years of
13 investment would be viewed negatively. This is especially true given that financial metrics
14 have already been negatively impacted by the COVID-19 pandemic, as described in my
15 original testimony. In its June 23, 2021 Credit Opinion, Moody's noted that a factor that
16 could lead to a downgrade of the Company is if the Company's "Regulatory jurisdiction
17 becomes less credit supportive such that regulatory lag increases or cost recovery is
18 negatively affected" (Exhibit JHM-1-R).

19 Considering the above, a reduction in revenue requirement would be viewed
20 negatively by the rating agencies, which could negatively impact the ratings of Duquesne
21 Light Company and ultimately increase the cost debt and equity for the Company.

22

23 **Q. Does this conclude your rebuttal testimony?**

24 A. Yes, it does.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 15-R

Rebuttal Testimony of Howard S. Gorman

Dated: July 26, 2021

1 **SECTION I- INTRODUCTION AND PURPOSE OF TESTIMONY**

2 **Q. Please state your name and occupation.**

3 A. My name is Howard Gorman.

4 **Q. Have you previously submitted testimony in this proceeding?**

5 A. Yes, I submitted Direct Testimony on April 16, 2021, on behalf of Duquesne Light
6 Company ("DLC" or "Company") in this proceeding before the Pennsylvania
7 Public Utility Commission ("Commission"). My testimony described the
8 jurisdictional separation studies (each a "JSS") and the unbundled, allocated cost of
9 service study ("ACOS") that I prepared for DLC to comply with the Commission's
10 Data Filing Requirements ("DFR"), specifically DFR IV-E-1. The purpose of the
11 JSS was to separate DLC's total annual revenue requirement, after eliminating
12 revenues and costs attributed to providing supply service, between the portion
13 subject to the jurisdiction of the Federal Energy Regulatory Commission ("FERC"),
14 i.e., the transmission revenue requirement, on the one hand, and the portion subject
15 to the jurisdiction of the Commission, i.e., the distribution revenue requirement, on
16 the other hand. The purpose of the ACOS was to assign, on a cost-causation basis,
17 DLC's distribution revenue requirement among the rate classes in its Tariff.
18 Abbreviations used in this Rebuttal Testimony have the same meaning as in my
19 Direct Testimony.

20 **Q. What is the purpose of your Rebuttal Testimony?**

21 A. My Rebuttal Testimony will respond to the Direct Testimony of the following
22 witnesses in the following areas:

1 • Pennsylvania Office of Small Business Advocate ("OSBA") Witness
2 Knecht regarding the Company's ACOS study, including classification of
3 Primary Distribution plant and alleged double-counting of non-residential
4 loads. I will also address the cost allocation study submitted by OSBA.

5 • Pennsylvania Office of Consumer Advocate ("OCA") Witness Watkins
6 regarding allocation of Secondary Distribution plant. I will also address the
7 two alternative cost allocation studies that Mr. Watkins presented.

8 **Q. Was the methodology used to prepare the ACOS the same as in the past?**

9 A. Yes. The methodology used in the Company's ACOS in the present rate case is the
10 same as in last four rate cases (R-2006-00061346; R-2010-2179522; R-2013-
11 2372129; R-2018-30000124), and the development of the allocators in those rate
12 cases was also the same.

13 **Q. Other than the OSBA and the OCA objections stated above, did any other**
14 **party object to the Company's ACOS?**

15 A. No. The Company's ACOS was accepted explicitly or implicitly by all other
16 parties. In fact, no party objected to the Company's ACOS in the cases referred to
17 above, except for OCA, which has consistently opposed any customer component
18 of the distribution system (another party in 2018 shared OCA's concerns but did
19 not object to the ACOS); and Wal-Mart in 2010, which asked the Commission to
20 order the Company to classify a portion of primary as demand, however the
21 Commission did not do so.

22 In this case, I&E did not raise any objections to the Company's ACOS, and
23 I&E and other parties relied on it for their rate design testimony.

1 **Q. Are you presenting any exhibits with your testimony?**

2 A. Yes, I am presenting the following exhibits:

3	Exhibit 6-1 (R)	JSS for the FPPTY
4	Exhibit 6-2 (R)	Summary of revenue requirement for each rate class
5	Exhibit 6-4 (R)	Customer charge costs- Summary
6	Exhibit 6-10 (R)	Proposed Revenue Allocation

7

8 **Q. What changes are reflected in the exhibits listed above?**

9 A. Each exhibit presents the same information as the corresponding exhibit in the
10 original filing. The following changes are reflected in these exhibits:

- 11 • The total revenue requirement was updated to \$1,035.9 million, as
12 presented by Mr. O'Brien in Duquesne Light Statement No. 4-R. The line
13 item components of the revenue requirement were also updated. As a result
14 of these changes, the Distribution revenue requirement is \$653.9 million.
- 15 • Exhibit 6-10 (R) presents the revenue allocation sponsored by Company
16 witness Mr. Ogden, Statement No. 16-R, as well as the measures of revenue
17 allocation that Mr. Ogden discusses in his rebuttal testimony.

18

19 **OSBA**

20 **Q. What comments did OSBA witness Mr. Knecht have on the Company's ACOS**
21 **(DLC Exhibit 6)?**

22 A. Mr. Knecht provided a lengthy and scholarly review of the purpose of cost
23 allocation studies. He raised two objections to the Company's ACOS:

- 24 • The claim that Primary Distribution Plant should not be classified 100%
25 Demand, but should have a Customer component (OSBA St. 1, p. 11).
- 26 • The claim that in the Company's ACOS "non-residential loads are assigned
27 a full share of all overhead and underground plant, while residential

1 customers are assigned a disproportionately small share of underground
2 plant”, and the further claim that this “appears to inequitably double-count
3 non-residential loads” (OSBA St. 1, p. 14).

4 Classification of Primary Distribution

5 **Q. What is the basis for OSBA’s claim that Primary Distribution has a customer**
6 **component?**

7 A. OSBA states that “...traditional industry practice and relatively recent Commission
8 decisions imply that primary system costs should also include a customer
9 component and a demand component” (OSBA St. 1, p. 11).

10 **Q. In the DLC cases cited above, since 2006, did the Company consistently classify**
11 **Primary Distribution as 100% Demand, as it has in this proceeding?**

12 A. Yes.

13 **Q. In those cases, did OSBA object to the Company’s classification of Primary**
14 **Distribution?**

15 A. No.

16 **Q. What were the issues in the “relatively recent Commission decisions” to which**
17 **Mr. Knecht referred?**

18 A. Mr. Knecht’s testimony cites Docket No. R-2012-2290597 (PPL Electric) and
19 Docket No. R-2017-2640058 (UGI Electric). In both those cases, the only
20 challenge to the ACOS submitted by the respective utilities was brought by OCA,
21 and the Commission rejected OCA’s requests to deny any customer component to
22 the distribution system.

23 **Q. Has the Commission issued any relevant orders since the two cases cited by**
24 **OSBA?**

25 A. Yes. In the Company’s filing at Docket R-2018-30000124, the Company’s ACOS
26 used the same classifications as in this case. The Commission’s order approving
27 the Company’s settlement was issued after the PPL and UGI cases cited by OSBA.

1 **Q. Is the Company's ACOS consistent with the NARUC Manual?**

2 A. Yes. I agree that the NARUC Manual ("Manual") provides guidance in this area,
3 and the Company's ACOS is consistent with that guidance.

4 **Q. What guidance does the Manual provide in this area?**

5 A. The Manual explains that demand costs "are incurred to serve area load, rather than
6 a specific number of customers" and "The customer component of distribution
7 facilities is that portion of costs which varies with the number of customers"
8 (Manual, p. 90).

9 The Manual also states that, regarding classification of distribution plant
10 between demand and customer, "supporting data may be more important than
11 theoretical considerations" (Manual, p. 89).

12 **Q. How is the Company's ACOS consistent with the Manual?**

13 A. The Company's secondary distribution system connects customers to the system
14 and its cost is therefore related to the number of customers; accordingly the
15 Company's ACOS recognizes a customer component for secondary.

16 As for the primary distribution system, it carries electricity from the
17 transmission system to a general area; after that the secondary system branches to
18 connect to individual customers. The primary distribution system is designed and
19 built to serve area loads, and the number of customers served is a minor
20 consideration.

21 **Q. Is it possible to compute a 'minimum size' primary conductor and to call that
22 the customer component?**

23 A. Yes, one could make that computation with the relevant data. For example, one
24 could compute a 'minimum size' for transmission assets, using the smallest

1 capacity conductor on that system. However, just because a customer component
2 can be computed, does not make it sound to do. For example, the transmission
3 system serves very large area loads and the cost is not affected by the number of
4 customers. Similarly, with few exceptions, the primary distribution system does
5 not connect to customers, and its cost is not related to the number of customers,
6 therefore computing a ‘minimum size’ is mathematically possible, but meaningless.

7 **Q. Do you have further information on this topic?**

8 A. Yes. The Company has converted most of its primary system from 4kV to 23kV.
9 The 23kV capacity is more than is needed to meet the loads of residential
10 customers, but is cost-effective and allows for growth. To classify this cost as
11 customer-related would place an improper burden on residential and other low-load
12 customers.

13 **Q. Is the same true for the secondary system?**

14 A. No. The primary system serves “area load, rather than a specific number of
15 customers”, as the Manual states. However the secondary system serves local loads
16 and secondary conductors can be sized to meet the local loads. In addition, the end
17 points of the secondary system branches are customers. Therefore the number of
18 customers is a significant factor affecting the cost of the secondary system.

19 **Q. Please summarize your support for the Company’s classification of primary
20 distribution as 100% demand-related.**

21 A. That the Company’s primary system is 100% demand related is supported by:
22 • Its recent rate cases, in which no party objected to this classification, and
23 which post-date the cases cited by OSBA.

- 1 • The NARUC Manual, because the primary system serves area load and not
2 a specific number of customers.
- 3 • The Company’s practice is to install primary conductors to meet area load,
4 and the costs are not driven by number of customers. This practical
5 consideration outweighs any theoretical considerations.

6 The Commission should accept the Company’s classification of primary as 100%
7 demand-related, as it has done in the past.

8 *Allocator development- Residential vs. Non-residential Loads*

9 **Q. What is the basis for OSBA’s claim that the Company’s ACOS “appears to**
10 **inequitably double-count non-residential loads”?**

11 A. Mr. Knecht claims that “underground assets reduce the need for poles and overhead
12 conductors”, and therefore “allocation factors for poles and overhead conductors
13 should be adjusted to reflect the fact that some load is served through underground
14 assets”. (OSBA St. 1, p. 15).

15 **Q. Is OSBA correct in this claim?**

16 A. No. For the most part, the overhead system supplies all customer classes except
17 the customers served by the Downtown network. The allocators for the overhead
18 system do, in fact, remove the Downtown network loads and customer counts
19 (Exhibit 6-9E, line 72 for the allocator ‘NCP-Prim-NonNet’ and line 91 for ‘NCP-
20 Sec-NonNet; and Exhibit 6-9A, line 20 for ‘Avg-Cust-NonNet’). And while some
21 underground circuits other than the Downtown network do not use the overhead
22 system, this is insignificant in terms of load or customers, and would be very
23 difficult to quantify.

1 In fact, the allocators reflect the design of the Company's overhead and
2 underground systems to the extent information is reasonably available and
3 significant. First, the underground radial system is fed from the overhead system,
4 but only a small portion of residential load, and none of the Downtown network
5 load, is served directly by the underground radial system; therefore allocators were
6 developed which remove this load and customers ('NCP-Prim-Radial', 'Sec-
7 Radial' and 'Avg-Cust-Radial'). Second, the Underground Residential
8 Development ("URD") conductors are allocated only among the residential classes.

9 **Q. Please summarize your support for the Company's allocation of overhead and**
10 **underground distribution being reasonably representative of the design of**
11 **those systems.**

12 A. The Company's overhead and underground system can and do feed each other,
13 however this is not always the case. Where this is not the case (i.e., Downtown
14 network does not use overhead assets; underground radial supplies very little of
15 residential and none of the downtown network; and URD supplies only residential),
16 separate allocators were developed and applied to the appropriate accounts.

17 Cost Allocation Studies Submitted by OSBA

18 **Q. Should the Commission accept the cost allocation studies submitted by OSBA**
19 **(RDK WP2) and the results shown in Table IEC-2 of Mr. Knecht's testimony?**

20 A. No. Mr. Knecht states that his cost allocation study has the following changes to
21 the Company's ACOS. For each item, I will discuss the error this creates in Mr.
22 Knecht's cost allocation study.

- 23 • The OSBA study classifies a portion of Primary as customer-related and
24 allocates based on customer counts. As noted above, there is no customer
25 component of the Company's primary system.

- 1 • In addition, the customer component of primary assumed in the OSBA
2 study is likely too high, if one were to make that computation. (As noted
3 above, a minimum system study can be performed mechanically even if the
4 results are meaningless.) The OSBA study reflects a customer portion of
5 primary equal to 50% of the customer portion of secondary. However,
6 because most of the Company's primary system has been converted to
7 23kV, a minimum system study for primary would likely produce a much
8 smaller customer component.
- 9 • OSBA's study uses the same demand allocators for all parts of the system,
10 except for the Downtown network. That is, rather than fixing what he has
11 identified as an issue, OSBA makes it worse by simply ignoring the fact that
12 portions of the overhead and underground networks have different usage
13 characteristics (as noted above, Downtown network does not use overhead
14 assets; underground radial supplies very little of residential and none of the
15 Downtown network; and URD supplies only residential). OSBA supports
16 this treatment by claiming that other utilities in the Commonwealth use the
17 same allocators for all parts of their systems, however this is not a reason to
18 ignore the care that the Company has taken in its ACOS by developing
19 specific allocators for different portions of its system. Most notably, OSBA
20 does not adjust the underground radial to reflect that it serves only a very
21 small portion of residential and none of the downtown network. This
22 allocates a very large portion of underground radial to residential, which is
23 not correct.

1 proportionately throughout the service area, then no portion of costs are customer-
2 related and the secondary system is 100% demand -related.

3 **Q. Is Mr. Watkins correct?**

4 A. No. The Company classifies a portion of Secondary Distribution plant as customer-
5 related because that reflects cost causation - the cost to design and install the system
6 is affected by the number of customers.

7 First, the Commission has long-recognized this cost-causation relationship,
8 for the Company and other utilities, and has denied prior attempts by OCA to
9 classify secondary as 100% demand related; to my knowledge, OCA's claim has
10 never been affirmed by this Commission.

11 Second, Mr. Watkins did not provide any empirical data to support his claim
12 that the only justification for a customer-related portion of the distribution system
13 is to recognize differences in customer density. In addition, he did not present any
14 evidence that the minimum system approach used by the Company in this
15 proceeding and widely accepted, is flawed.

16 Third, contrary to Mr. Watkins' assertion, the Company's cost allocation
17 studies (summarized on Exhibits 6-9B and 6-9C) do reflect differences in customer
18 densities among rate classes. The portion of the system that supplies Underground
19 Residential Developments ("URD") was allocated only to residential rate classes.
20 The portion of the system that supplies the Downtown Network, which serves
21 almost exclusively non-residential load, was allocated only to non-residential rate
22 classes.

1 Fourth, Mr. Watkins' assertion that the classification of a portion of the
2 Secondary Distribution system as customer-related is an '*a priori assumption*' is
3 wrong. The number of customers that are connected to the Secondary Distribution
4 system is an important consideration in the design and installation, and has a
5 significant effect on cost. The fact that the end points of the secondary system are
6 in fact customer installations illustrates this point.

7 Finally, Mr. Watkins claims to rely on Professor Bonbright's authoritative
8 book, Principles of Public Utility Rates. However, Professor Bonbright *clearly*
9 *rejected* Mr. Watkins' proposal to classify the minimum system component on a
10 demand basis, when he wrote, "While...inclusion of the costs of the minimum-
11 sized distribution system among the customer-related costs seems to us clearly
12 indefensible, *its exclusion from the demand-related costs stands on much firmer*
13 *ground*' (italics added) (*Principles of Public Utility Rates*, Bonbright et al., pp. 491-
14 492). In other words, Professor Bonbright is saying that the cost of the minimum
15 system should not be allocated on a demand basis. In his testimony, Mr. Watkins
16 advocates for *inclusion* of the minimum system in demand-related costs, exactly
17 what Professor Bonbright argued against. Mr. Watkins cannot simultaneously both
18 rely upon and contradict the same authoritative source.

19 **Q. Does Mr. Watkins offer any evidence contrary to the long-standing regulatory**
20 **support for use of a minimum system study to classify distribution plant?**

21 A. No. DLC's approach is consistent with recent cases decided by the Commission.
22 In the following cases, the utility used a minimum system or zero intercept study to
23 determine the customer-related component of secondary distribution, and the
24 Commission accepted the utility's classification on this basis: PPLElectric Utilities

1 Corporation at Docket R-2012-2290597; UGI Utilities at Docket R-2017-2640058;
2 Citizens' Electric Company of Lewisburg, PA at Docket R-2019-3008212 and
3 Wellsboro Electric Company at Docket R-2019-3008208. In each case, the utility
4 classified a portion of secondary distribution as customer-related, the OCA
5 objected, and the Commission sustained the position of the utility.

6 **Q. Does Mr. Watkins offer any evidence contrary to the long-standing theoretical**
7 **support for use of a minimum system study to classify distribution plant?**

8 A. No. DLC's approach is consistent with the NARUC Manual, which states:

9 Distribution Plant Accounts 364 through 370 involve demand and
10 customer costs. The customer component of distribution facilities is
11 that portion of costs which varies with the number of customers.
12 Thus, the number of poles, conductors, transformers, services and
13 meters are directly related to the number of customers on the utility's
14 system (NARUC Manual, p. 90).

15
16 Mr. Watkins identifies several factors which he claims are weaknesses of the
17 minimum system approach (OCA St. 3, pp. 27-28); namely, that distribution
18 equipment is sized to provide redundancy, safety and reliability, and that
19 purchasing alternatives are present and purchases by the utility reflect economies
20 of scale. These are not weaknesses, they are practical considerations that exist
21 precisely because the minimum system study must be carefully designed to reflect
22 the design and installation practices of the utility. As noted in the NARUC Manual,
23 pp. 91-92, the minimum size for each component is that "currently being installed".
24 This permits the analyst to customize the study for the design of each utility's
25 distribution system.

1 **Q. What comment did Mr. Watkins's have regarding the Peak Load Carrying**
2 **Capacity of the minimum system?**

3 A. Mr. Watkins states that the Company's minimum system study did not recognize
4 the load carrying capability of the minimum system except for Line Transformers
5 (Ibid, p. 27-28).

6 **Q. What is the purpose of the Peak Load Carrying Capacity adjustment?**

7 A. As discussed in my direct testimony, the minimum size components developed for
8 the Secondary Distribution system have the ability to carry a portion of peak load
9 (the Peak Load Carrying Capacity, or "PLCC"). Therefore, the PLCC of OH
10 Transformers and Radial Transformers was removed in computing the allocator for
11 the Secondary-Demand classified portion of those assets.

12 **Q. Please respond to Mr. Watkins' comments on the PLCC adjustment?**

13 A. First, I note that Mr. Watkins did not find any fault with the calculation or
14 application of the PLCC to Line Transformers.

15 The PLCC adjustment was made for OH Transformers and Radial
16 Transformers, comprising more than 60% of Secondary Demand plant; the effect
17 on the results of the ACOS was small.

18 The PLCC adjustment was not made for other Secondary Demand plant
19 (accounts 364-367) because the detailed information needed was not readily
20 available, and because the net book value of the demand-classified portion of
21 secondary is less 20% of the net book value of total secondary for those accounts,
22 therefor the effect on ACOS results would be small.

23 Mr. Watkins' criticism is unfounded.

1 **Q. Does Mr. Watkins' view reflect how Duquesne Light designs and installs**
2 **secondary distribution plant?**

3 A. No. Duquesne Light installs secondary distribution plant primarily to serve
4 residential customers. The secondary system is supplied by the primary system and
5 in turn, connects to customers or to very localized areas (e.g., a street). The end-
6 points of the secondary system attach to customers or to very localized areas, and
7 the cost of the system is largely driven by the number of customers connected.
8 Once connected, the capacity of the conductor is sufficient to meet the peak load in
9 most cases. This makes intuitive sense - even if the Company were to install a
10 string with no load capacity, most of the costs (design and labor) would remain,
11 and the number of endpoints would be a significant factor in determining the total
12 the cost. Upgrading to a conductor that has the capacity to meet peak loads would
13 add only a small amount to costs.

14 Duquesne Light installation standards allow loads up to 50 kVa to be served
15 by an overhead conductor and up to 150 kVa by an underground conductor, with a
16 higher limit in the Downtown Network. Duquesne Light views the cost as fixed up
17 to 50 kVa / 150 kVa of capacity. Most customers can be served by 50 kVa / 150
18 kVa minimum size. It is only beyond those limits that costs are variable with
19 demand. Mr. Watkins' view does not reflect how Duquesne Light designs and
20 installs secondary distribution plant.

21 **Q. Please summarize the types of information provided to you by DLC.**

22 A. DLC made available field engineers, and provided detailed records of purchases of
23 conductors, cost information on every line transformer on its system and detailed

1 information on meter costs and service drops. DLC also provided hourly load data
2 for 2005-2019.

3 **Q. Did Mr. Watkins identify any errors in the computation of the customer**
4 **component of secondary distribution plant reflected in DLC Exhibit 6-9?**

5 A. No. In discovery, Mr. Watkins requested, and DLC provided, all the workpapers
6 that support the customer component computed for DLC. Mr. Watkins did not
7 identify any errors in the computations.

8 **Q. Please comment on Mr. Watkins' citation of the December 2000 NARUC**
9 **report, Charging for Distribution Services: Issues in Rate Design.**

10 A. Mr. Watkins's conclusion from this report is that the facts specific to each utility
11 should drive the determination of whether there is a customer component of
12 distribution plant. He then claims there should be no customer component because
13 that is what most states do. These statements are contradictory - in the same
14 paragraph he advises us to follow the needs of the specific utility, and also to follow
15 the crowd.

16 As discussed above, the classification of a portion of the Company's
17 Secondary Distribution system as customer-related does reflect the facts as to how
18 the system is designed and installed, and the costs of doing so.

19 **Q. Please summarize your rebuttal to Mr. Watkins' criticism of the Company's**
20 **ACOS.**

21 A. Mr. Watkin's criticism is based on his belief that there is no customer component
22 to secondary distribution. The Company's ACOS has a customer component of
23 secondary distribution. This treatment reflects cost causation because the cost is
24 affected in large part by the number of customers connected. The Company's
25 position reflects design considerations and is consistent with Commission

1 precedent for the Company and for other utilities. The Commission should reject
2 Mr. Watkins' position and should accept the Company's ACOS.

3

4 Cost Allocation Study Submitted by OCA

5 **Q. Please describe the allocated cost of service study submitted by Mr. Watkins.**

6 A. Mr. Watkins presented the results of an alternative allocated cost of service study,
7 where he classified both primary and secondary distribution plant as 100% demand-
8 related. The class rates of return produced by his study are presented in his Table
9 7 (OCA St. 3, p. 32). He also presents Table 8, which shows the average of class
10 returns using the Company's ACOS and his ACOS.

11 **Q. Should the Commission accept the allocated cost of service study submitted by**
12 **Mr. Watkins, classifying all distribution plant as 100% demand-related?**

13 A. No. As I explain above, the methodology used in that study, which classified both
14 primary and secondary distribution plant as 100% demand-related, is not supported
15 by cost causation, Commission precedent or regulatory history. The Commission
16 should reject the study presented by Mr. Watkins in Table 7.

17 **Q. For purposes of revenue allocation, should the Commission consider the**
18 **results of Mr. Watkins' study presented in his Table 7, or the average of his**
19 **results and the Company's presented in his Table 8?**

20 A. No. Both sets of returns are materially affected by Mr. Watkins' cost allocation
21 study, which is incorrect and should be rejected by the Commission. Therefore, the
22 Commission should also reject Mr. Watkins' proposed revenue allocation (OCA
23 St. 3, Table 10, p. 35) because it relies on his class cost of service results.
24 Commission should use the Company's ACOS as the basis for revenue allocation.

25

26 Customer Charges for Residential Classes

1 **Q. What comments did Mr. Watkins have on the proposed customer charge for**
2 **residential customers?**

3 A. Mr. Watkins computes a residential customer charge of \$8.56 to \$8.82 per month
4 and recommends no change to the current \$12.50 charge. (OCA St. 3, p. 41).

5 **Q. Is Mr. Watkins's residential customer charge analysis correct?**

6 A. No. Mr. Watkins's analysis, presented at GAW-5, excludes several items that are
7 appropriately included in the customer charge. The Commission stated in the Aqua
8 Pennsylvania base rate case at Docket No. R-0038805 ("Aqua") that certain indirect
9 costs may be included in the customer charge. The customer charge analysis
10 presented in Exhibits 6-4A through 6-4F and summarized on Exhibit 6-4 follows
11 the Commission's Order in the PPL 2012 case which was based on the Aqua Order.

12 **Q. What costs did Mr. Watkins propose to remove from the customer charge?**

13 A. The items Mr. Watkins removed were:

- 14 • Amortization of deferred costs for FOCUS, metering and billing, \$28.1
15 million or \$4.73 per residential customer-month (Company included on
16 Exhibit 6-9A, line 24), and
- 17 • Costs related to direct labor - A&G account 921 costs, \$15.2 million,
18 Depreciation of general plant, \$5.5 million, and Maintenance of general
19 plant, \$2.5 million, totaling \$23.2 million or \$3.89 per residential customer-
20 month (included on Company Exhibit 6-9A, line 25).
- 21 • Other items aggregating \$2.0 million, or \$0.33 per residential customer-
22 month
- 23 • Gross receipt tax on the above, \$3.3 million or \$0.55 per residential
24 customer-month.

1 **Q. Is it appropriate and consistent with Commission policy to include FOCUS,**
2 **metering billing, and costs related to direct labor, in the customer charge?**

3 A. Yes, these costs are necessary to perform the clearly customer-related activities of
4 metering and billing. FOCUS program (related to billing) and other metering and
5 billing costs are attributable to customers on a per-customer basis, whether
6 recovered currently or on a deferred basis. The Company incurred these costs to
7 automate and to improve meter reading and billing, activities that are and clearly
8 customer-related, and allocated and recovered on a per-customer basis. Other costs
9 (A&G, and depreciation / maintenance of general plant) are necessary to support
10 the direct labor costs associated with connecting customers and with metering and
11 billing; for example, it would not be reasonable or equitable to include meter repair
12 direct labor without also including the necessary support costs.

13 **Q. Did other witnesses discuss the residential customer charge?**

14 A. Yes. OCA witness Colton, CAUSE-PA witness Geller and PWPTF witness Brady
15 each objected to some aspect of the proposed residential customer charges.
16 I&E witness Sakaya found that customer cost components claimed by the Company
17 are materially correct, and proposed a scale back if needed.
18 Mr. Ogden addresses these witnesses' claims in his rebuttal testimony.

19
20 **Q. Does this conclude your rebuttal testimony at this time?**

21 A. Yes.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 16-R**

Rebuttal Testimony of David B. Ogden

Date: July 26, 2021

1 **REBUTTAL TESTIMONY OF DAVID B. OGDEN**

2

3 **Q. Please state your full name and business address.**

4 A. My name is David B. Ogden. My business address is Duquesne Light Company, 411
5 Seventh Avenue, Pittsburgh, PA 15219.

6

7 **Q. What is your position at Duquesne Light Company?**

8 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”) as the
9 Manager, Rates and Tariff Services.

10

11 **Q. Did you previously submit direct testimony in this proceeding on behalf of the**
12 **Company?**

13 A. Yes. I submitted my direct testimony, Exhibit 5, Statement No. 16, on April 16, 2021.

14

15 **Q. What is the purpose of your rebuttal testimony regarding Duquesne’s proposed**
16 **general base rate increase?**

17 A. My rebuttal testimony will respond to the following issues raised in the direct testimony of
18 intervening parties in this proceeding:

19

20 1. The rate class revenue allocation proposals presented by the Office of Consumer
21 Advocate (“OCA”) witness Glenn A. Watkins, Statement No. 3, the Office of Small
22 Business Advocate (“OSBA”) witness Robert Knecht, Statement No. 1, and by the

1 Bureau of Investigation and Enforcement (“I&E”) witness Eryan Sakaya, Statement
2 No. 3.

3 2. Rate design issues regarding the residential fixed customer charge raised by OCA
4 witness Watkins.

5 3. Rate design issues regarding the residential fixed customer charge as it relates to bill
6 impacts for low income customers raised by OCA witness Roger Colton, Statement
7 No. 4, Pennsylvania Weatherization Providers Task Force (“PWPTF”) witness Eugene
8 Brady, Statement No. 1, and the Coalition for Affordable Utility Services and Energy
9 Efficiency in Pennsylvania (“CAUSE-PA”) witnesses Harry Geller, Statement No. 1.

10 4. Rate design issues regarding non-residential fixed customer charges raised by I&E
11 witness Sakaya.

12 5. Rate design questions raised by OSBA witness Knecht.

13 6. Certain issues related to the Company’s proposed Federal Tax Adjustment Charge
14 (“FTAC”) raised by I&E witness Wilson and OCA witness Morgan.

15 7. Updated Default Service cost recovery Schedule.

16
17 **Q. Are you sponsoring any exhibits, parts of exhibits or responses to the Commission’s**
18 **filing requirements as part of your rebuttal testimony?**

19 A. Yes. I am sponsoring the following exhibit: Exhibit DBO-1-R, which contains an updated
20 unbundling schedule.

21
22 **I. REVENUE ALLOCATION**

23
24 **Q. Is the Company presenting an updated revenue allocation in this proceeding?**

1 A. Yes. Company witness Gorman presented an updated Distribution revenue requirement of
 2 \$653,910,000, indicating a Distribution increase of \$85,528,000 (Exhibit 6-1(R)). Table
 3 DBO-1(R) below presents the Company’s updated revenue allocation, as well as the
 4 measures used by the Company and proposed by the parties.
 5

Table DBO-1(R)											
Class	Revenue increase-Proposed	Relative increase-Proposed	Relative return-Present	Relative return-Proposed	Closer to unity?	Subsidy (receive) pay-Present	Subsidy (receive) pay-Proposed	Improved?	Susbdy % revenue-Present	Susbdy % revenue-Proposed	Improved?
RS	40,889	0.901 x	1.005 x	1.017 x	FALSE	323	1,672	FALSE	0.11%	0.49%	FALSE
RH	6,176	1.418 x	0.471 x	0.824 x	TRUE	(3,899)	(1,898)	TRUE	13.28%	5.34%	TRUE
RA	711	1.418 x	0.621 x	0.882 x	TRUE	(355)	(162)	TRUE	10.62%	3.99%	TRUE
GS	1,521	0.837 x	1.074 x	1.040 x	TRUE	203	160	TRUE	1.69%	1.18%	TRUE
GM<25	4,983	0.966 x	1.292 x	1.192 x	TRUE	2,572	2,464	TRUE	7.57%	6.32%	TRUE
GM>25	13,065	1.209 x	0.879 x	0.918 x	TRUE	(2,851)	(2,824)	TRUE	3.98%	3.33%	TRUE
GMH<25	555	0.991 x	1.034 x	1.011 x	TRUE	34	17	TRUE	0.93%	0.40%	TRUE
GMH>25	1,300	1.418 x	0.601 x	0.759 x	TRUE	(886)	(781)	TRUE	14.55%	10.57%	TRUE
GL	9,928	0.991 x	1.152 x	1.020 x	TRUE	3,435	654	TRUE	5.18%	0.86%	TRUE
GLH	1,676	1.499 x	0.498 x	0.632 x	TRUE	(1,726)	(1,851)	FALSE	23.31%	20.38%	TRUE
L	3,889	1.340 x	0.979 x	0.986 x	TRUE	(144)	(137)	TRUE	0.74%	0.59%	TRUE
HVPS	-	0.000 x	137.863 x	88.496 x	TRUE	310	290	TRUE	95.26%	89.04%	TRUE
SE	76	0.330 x	2.149 x	1.504 x	TRUE	445	285	TRUE	29.07%	17.75%	TRUE
SL	511	0.330 x	2.817 x	2.027 x	TRUE	2,746	2,271	TRUE	27.31%	21.49%	TRUE
UMS	246	1.418 x	0.442 x	0.706 x	TRUE	(207)	(160)	TRUE	17.98%	11.42%	TRUE
Total	85,528	1.000 x	1.000 x	1.000 x		0	0				

6
 7 **Q. Does the updated proposed revenue allocation meet the objectives that the Company**
 8 **presented in your direct testimony, Statement 16, and discussed by other parties?**

9 A. Yes. The revenue allocation objectives are:
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- The proposed revenue allocation produces the required Distribution increase.
- Each class is moved closer to cost of service on a relative return basis, except for Rate RS, which is currently very close to cost of service and remains close to cost of service at the proposed revenue allocation.
- Increases are limited to 1.5X times the average increase of 15.54%.
- Overall, with the exception of RS and GLH, the Company was also able to meet the OSBA’s “dollar value of subsidies” and OSBA’s “R-C ratio” measure. Rate

1 GLH is receiving a slightly larger subsidy due to limiting increases to 1.5X
2 average. Rate RS is discussed below.
3

4 **Q. Please summarize the parties' positions regarding the Company's proposed revenue
5 allocation.**

6 A. OCA and OSBA oppose the Company's proposed revenue allocation in favor of allocation
7 methods that preference the respective customer classes they each represent. I&E did not
8 oppose the Company's revenue allocation methodology. In addition, OCA and I&E
9 propose scale-back revenue allocations if the Commission authorizes an overall increase
10 less than the amount originally requested by the Company. Regarding scale back, OSBA
11 recommended only that if the Company's overall increase is reduced, the reduction for
12 Rate Class GS should be applied primarily to the energy charge, thereby retaining the
13 Company's customer charge proposal.
14

15 **Q. What is your general response to the revenue allocations proposed by OCA and
16 OSBA?**

17 A. The Company's proposed revenue allocation is impartial and does not favor any rate class
18 or customer group, whereas the revenue allocations proposed by OCA and OSBA each
19 favor their respective customer groups, at the expense of other customer groups. The
20 Company's proposed revenue allocation carefully balances the primary objectives of
21 moving each rate class closer to the full cost of service on a relative return basis, and
22 mitigating rate shock (i.e., the concept of gradualism) by limiting the distribution revenue
23 increase to each rate class at 1.5 times the overall system average increase.

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OCA Proposed Revenue Allocation

Q. Do you agree with OCA witness Watkins’s proposed revenue allocation?

A. No. Critically, for revenue allocation (OCA St. 3, Table 10, p. 35), OCA relies on the average results of its own class cost of service study (OCA St. 3, Table 7, p. 32) along with Mr. Gorman’s study in evaluating class revenue responsibility. Company witness Mr. Gorman testified that the OCA study is fatally flawed, in large part because there is no customer component for secondary distribution (DLC St. 15-R, pp. 11-13), which for residential customers under-allocates costs and overstates returns at present rates. Therefore it would be highly inappropriate and incorrect to use OCA’s class cost of service study for revenue allocation. The Commission should reject the OCA’s proposed revenue allocation.

OSBA Proposed Revenue Allocation

Q. Do you agree with the OSBA’s proposed revenue allocation?

A. No. Critically, for revenue allocation (OSBA St. 1, p. 18, lines 22-24), OSBA relies on the results of its own class cost of service study (RDK WP-2, Table IEc-2). Company witness Mr. Gorman testified that this study is fatally flawed, in large part because it significantly over-allocates costs and understates returns at present rates to residential customers due to its incorrect treatment of the underground radial system (DLC St. 15-R, p. 8, lines 1-17). Therefore, it would be highly inappropriate and incorrect to use OSBA’s class cost of service study for revenue allocation. The Commission should reject the OSBA’s proposed revenue allocation.

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Q. What measures does OSBA recommend to evaluate a proposed revenue allocation?

A. OSBA would eliminate the Commission’s use of relative returns as a measure of how well a particular revenue allocation moves classes toward cost of service. Instead, OSBA supports measuring revenue allocation using the “dollar value of subsidies” measure. However, OSBA opines that the “dollar value of subsidies” measure can also produce misleading results, and adds its “R-C ratio” as another measure. (OSBA St. 1, p. 19, lines 23-25 and p. 20, lines 7-10).

Q. Is there a single measure of the results of revenue allocation that should be used?

A. The Company and the Commission have historically used the ‘relative return’ method, which is a reasonable approach to revenue allocation. However, I agree that other measures may also be useful in informing revenue allocation. Mr. Knecht believes the “relative return’ measure is flawed, and he proposed the “dollar value of subsidies” measure. However, he noted that this measure can produce misleading results, so he added a new measure, the “R-C” measure. (OSBA St. 1, p. 19, lines 23-25 and p. 20, lines 7-10). The Company used all three measurements in Table DBO-1(R) above.

Q. Please summarize your discussion of the OSBA revenue allocation proposal.

A. OSBA relies on a fatally flawed cost allocation study; therefore its revenue allocation must be rejected *ab initio*.

Mr. Knecht acknowledges that “the Company’s revenue allocation proposal is reasonably consistent with its ACOS results” and the changes he believes are needed to

1 address the Company's revenue allocation are "relatively modest" (OSBA St. 1, p. 20, lines
2 18-20). Therefore the Company's revenue allocation proposal should be accepted by the
3 Commission if the full increase requested is authorized by the Commission, and the
4 Company's proposal should be the basis for any scale back if the Commission authorizes
5 a lower increase.

6
7 Scale Back Proposals

8 I&E Scale Back

9 **Q. How did I&E approach revenue allocation?**

10 A. I&E witness Mr. Sakaya implicitly accepts the Company's ACOS for revenue allocation
11 purposes. He did not propose an alternative revenue allocation for the Company's full
12 requested increase.

13 Mr. Sakaya did propose a revenue allocation scale back approach for two scenarios.
14 His first proposal (I&E Exhibit No. 3, Schedule 2) would apply if the Commission reduces
15 the Company's request by \$16 million. Mr. Sakaya also proposed a scale back (I&E
16 Exhibit No. 3, Schedule 3) if the Commission reduces the Company's request by \$45
17 million.

18 Mr. Sakaya further suggests that the proposed Residential customer charge should
19 be included in any scale back allocated to the Residential class. His justification is to
20 reduce the impact of the overall increase on low usage customers by scaling back the
21 Residential customer charge proportionally to the percentage increase granted to the
22 Residential class. (I&E Statement No. 3, p. 17, lines 8-9).

1 **Q. Please discuss I&E’s revenue allocation scale back proposals.**

2 A. Because cost of service is the “lodestar” of revenue allocation, revenue allocation proposals
3 can be evaluated only when an underlying class cost of service analysis has been
4 completed, reflective of the final revenue requirement. The Company believes that I&E’s
5 scale back proposals should be evaluated using the measures shown in Table DBO-1(R)
6 (relative return, dollar subsidy, and R-C), when the final revenue requirement is known
7 and cost of service analysis is completed.

8

9 OCA Scale Back

10 **Q. Please summarize OCA witness Watkins’ recommended scale-back.**

11 A. OCA witness Watkins recommends that his proposed class revenue allocation be scaled-
12 back proportionately across all classes such that those classes with no change in revenues
13 (HVPS) will sustain no change in rates and each class with a recommended increase will
14 be scaled-back proportionately (OCA St. No. 3, p. 37, lines 20-26).

15

16 OSBA Scale Back

17 **Q. Please summarize OSBA witness Knecht’s recommended scale-back.**

18 A. OSBA witness Knecht only provides a recommendation for Rate GS, and states that if the
19 Company’s overall increase is scaled back, the scale back should be applied primarily to
20 the energy-based volumetric charge, thereby retaining the Company’s customer charge
21 proposal. This recommendation is addressed below in section IV. Rate Design.

22

23 Company Position on Scale Back

1 **Q. What is the Company’s proposed position on Scale Back?**

2 A. If the Commission authorizes an overall increase less than the amount requested, the
3 Company would first prepare a fully allocated cost of service study. Then the Company
4 would scale back the revenue allocation for each rate class using a combination of
5 proportional reductions and judgmental adjustments. The Company would limit the
6 distribution revenue increase for each rate class to 1.5 times the overall system average
7 increase, and would use the measures shown in Table DBO-1(R) to evaluate the revenue
8 allocation-relative returns, dollar values of subsidies and R-C.

9 Regarding the scale back specific to the customer charge, the Company would
10 continue to request the proposed customer charge, so long as it continues to be supported
11 within the Company’s ACOS (e.g. Exhibit 6-3 and Exhibit 6-4).

12

13 **II. RESIDENTIAL CUSTOMER CHARGE**

14

15 **Q. Please summarize the party’s issues regarding the proposed residential customer**
16 **charge.**

17 A. I&E witness Sakaya has testified that the Company’s proposed customer charge is
18 supported by a customer cost analysis that includes direct customer costs as well as some
19 indirect customer costs. Witness Sakaya did not submit a proposed customer cost analysis
20 in this case, and acknowledged that any changes he would have proposed would not have
21 resulted in customer costs that differed materially to those proposed by the Company (I&E
22 St. No. 3, pp 7-8).

1 OCA witness Watkins proposes an alternative residential customer cost analysis to
2 develop the monthly customer charge. Mr. Watkins recommends the Company maintain
3 the current customer charge of \$12.50 (OCA St. No. 3, p. 41, lines 35-38 and p. 42, lines
4 1-7).

5 OCA witness Colton objects to the Company proposing to increase the residential
6 customer charge from \$12.50 per month to \$16.25 per month. His concerns center mostly
7 on his beliefs regarding the effects of a higher customer charge on low income customers,
8 including CAP and non-CAP customers. (OCA St. 4, p. 24, lines 28-35 and p. 25, lines 1-
9 2). Witness Colton recommends Mr. Watkins's customer charge proposal be adopted
10 (OCA St. No. 4, p. 41, lines 13-16).

11 PWPTF witness Brady opposes any increase to the monthly customer charge.
12 Witness Brady believes that the Company's proposal to increase the fixed cost could
13 discourage conservation and impact a customer's ability to save money through
14 conservation (PWPTF St. No. 1, p. 4, lines 4-13).

15 CAUSE-PA witness Geller recommends that the Company's proposal to increase
16 the residential customer charge from \$12.50 per month to \$16.25 per month be rejected.
17 Mr. Geller avers that the increase in a fixed charge will undermine the ability of consumers
18 to control costs through energy efficiency, conservation, and consumption reduction
19 (CAUSE-PA St. No. 1, p. 25, lines 14-16).

20
21 **Q. Are the monthly customer charge computations developed by Mr. Watkins consistent**
22 **with Commission policy and precedent?**

1 A. No. Mr. Gorman shows that the alternative computations of customer charge put forth by
2 Mr. Watkins is not consistent with Commission policy and precedent because they fail to
3 include cost items that are directly related to and necessary for metering and billing. Mr.
4 Watkins's computations should therefore be rejected by the Commission. (DLC Statement
5 15R, p. 19, lines 9-15).

6

7 **Q. Do you agree with the positions of OCA, PWPTF, and CAUSE, that the increase in**
8 **the residential monthly customer charge is inappropriate for low income customers?**

9 A. No. First, as discussed above, Mr. Gorman shows that the alternative computations of
10 customer charges put forth by Mr. Watkins are not consistent with Commission policy and
11 precedent and should be rejected by the Commission.

12 Second, the Company incurs the costs that are included in the monthly customer
13 charge regardless of whether the customer uses electricity or not, and regardless of the level
14 of usage. It is important that all customers pay their share of the costs they cause. While
15 it is true that customers cannot reduce the monthly customer charge by reducing
16 consumption, residential customers can still continue to reduce their variable (kWh)
17 portion of their total bill by reducing consumption. The variable portion of an average
18 residential non-heating customer at both current and proposed rates are within the range of
19 85-87% of the total bill. The variable portion of an average residential heating customer
20 at both current and proposed rates are within the range of 89-90% of the total bill.

21

22 **Q. What are the consumption levels for residential customers in the Company's service**
23 **area?**

1 A. Average monthly residential non-heating customer and residential electric heating
2 customer consumption is summarized below that evidences the average monthly
3 consumption for the past two years, for the 12-month period ending April 2021 and April
4 2020.

5
6 Table No. 1 Average Residential Monthly Consumption (kWh)
7 12 Months Ended April 2021
8

	CAP	Confirmed Low- Income, Non- CAP	Non-Low Income
Non-Heating	718	709	628
Heating	1,021	983	856

9
10 Table No. 2 Average Residential Monthly Consumption (kWh)
11 12 Months Ended April 2020
12

	CAP	Confirmed Low- Income, Non- CAP	Non-Low Income
Non-Heating	667	626	584
Heating	960	884	802

13
14 **Q. What do you conclude from the data in Table No. 1 and Table No. 2?**

15 A. The data in Table No. 1 and Table No. 2 are consistent with Company experience that its
16 CAP customers, and its low-income customers in general, tend to have above-average
17 consumption compared to its non-low income residential customers. Accordingly, Mr.
18 Colton is incorrect in his statement that low-income customers, on average, are likely to
19 live in homes that consume lower levels of electricity and to be low-use customers (OCA
20 St. 4, p. 41, lines 7-11).

1 **Q. Would low income customers be better off at the current customer charge versus the**
2 **customer charge and rate design proposed by the Company?**

3 A. No. On average, the Company's low-income customers would pay more if the current
4 customer charge remained at \$12.50 and the increase was applied solely to the volumetric
5 charge. This is particularly true for low-income customers not enrolled in CAP, but applies
6 also to CAP customers inasmuch as it may cause CAP customers to exhaust their maximum
7 annual discount sooner, and would increase those customers' total bills for the remainder
8 of the year.

9
10 **Q. Please explain why CAP and confirmed low-income customers are better off under**
11 **the Company's proposed residential rate design.**

12 A. The Company has proposed a residential rate design of \$16.25 per month customer charge
13 and a usage charge of 7.0564 cents per kWh at the proposed revenue increase. If the current
14 monthly customer charge of \$12.50 per month were to remain unchanged, the variable
15 charge would need to be 7.7060 cents per kWh to achieve the target revenue at the
16 Company's proposed revenue allocation. Table No. 3 sets forth the distribution bill
17 impacts for non-heating residential customers at the average usage levels shown in Table
18 No. 1. And Table No. 2.¹

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¹ The monthly CAP bill impacts are exclusive of the CAP discount, and are meant to reflect the full tariff rates once a CAP customer were to exceed their annual maximum discount.

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Table No. 3 Customer Charge Comparison and Monthly Bill Impacts for the period 12 Months Ended April 2021

		<u>CAP</u>	<u>Confirmed Low-Income, Non-CAP</u>	<u>Non Low-Income</u>
Average kWh/month (1)		718	709	628
<u>OCA Proposal</u>				
Fixed/month	\$12.50	\$67.83	\$67.14	\$60.89
Variable/kWh (2)	\$0.077060			
<u>Company Proposal</u>				
Fixed/month	\$16.25	\$66.91	\$66.28	\$60.56
Variable/kWh	\$0.070564			
<u>Customer Benefit</u>				
Company Proposal		\$0.92	\$0.86	\$0.33
(1) May-20 through Apr-21				
(2) Calculated by Company to achieve target revenue at Company's proposed revenue allocation.				

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Table No. 4 Customer Charge Comparison and Monthly Bill Impacts for the period 12 Months Ended April 2020

		<u>CAP</u>	<u>Confirmed Low-Income, Non-CAP</u>	<u>Non Low-Income</u>
Average kWh/month (1)		667	626	584
<u>OCA Proposal</u>				
Fixed/month	\$12.50	\$63.90	\$60.74	\$57.50
Variable/kWh (2)	\$0.077060			
<u>Company Proposal</u>				
Fixed/month	\$16.25	\$63.32	\$60.42	\$57.46
Variable/kWh	\$0.070564			
<u>Customer Benefit</u>				
Company Proposal		\$0.58	\$0.32	\$0.04
(1) May-19 through Apr-20				
(2) Calculated by Company to achieve target revenue at Company's proposed revenue allocation.				

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Table No. 3 and Table No. 4 both demonstrate that over the course of the past two years, the Company's rate design will result, on average, in lower costs for CAP and confirmed

1 low-income customers relative to non-low income customers as compared to the OCA's
2 proposal. The Company's proposed rate design will benefit CAP customers because it will
3 lower their budget bill amount and lower their deficiency. A lower deficiency will benefit
4 all non-CAP ratepayers because it will reduce the amount for the Company to recover
5 through its Universal Service Charge. Further, the Company's proposed customer charge
6 does not eliminate the benefits of conserving. As shown by the Non-Low Income average
7 charges, both CAP and Confirmed Low-Income customers can achieve savings by
8 reducing usage. For these reasons, the rate design proposed by the Company should be
9 accepted.

11 **II. NON-RESIDENTIAL CUSTOMER CHARGE**

13 **Q. Please summarize the party's issues regarding the proposed non-residential customer**
14 **charge.**

15 A. I&E witness Sakaya has testified that the Company's current and proposed non-residential
16 customer charge for rate class GM>25 kW and rate class GMH exceeds the monthly
17 customer cost determined by the company. (I&E St. No. 3, page 11, lines 3-4). It should
18 be pointed out that witness Sakaya has appeared to have mistakenly misconstrued GM<25
19 and GM>25 when making his recommendations. Witness Sakaya states "GM<25kW
20 customer charge is not supported by the Company's customer costs analysis." (I&E St. 3,
21 page 9, lines 14-15). He continues to state "GM>25kW customer charge is supported by
22 the Company's customer cost analysis." (I&E St. 3, page 10, lines 1-2). He then
23 recommends that the GM>25kW monthly customer charge (the same charge whose

1 increase he stated is supported by the Company's customer cost analysis) not be increased.
2 (I&E St. 3, page 10, lines 21-22). Therefore, the Company believes that witness Sakaya
3 meant to reference rate class GM<25 kW and not GM>25kW when making his
4 recommendation.

5
6 **Q. Do you agree with I&E witness Sakaya's recommendation that rate class GM<25**
7 **monthly customer charge not be increased?**

8 A. No. The Company's proposals reflect cost as supported within Duquesne Light's ACOS.
9 As described in my direct testimony, the Company first used the customer-charge costs
10 identified in Exhibits 6-4C and 6-4D and the demand-related costs identified in Exhibit 6-
11 3, to establish the fixed monthly charges. The charges include the first 5 kW of demand.
12 (DLC St. No. 16, page 14, lines 15-17). The Company's proposed fixed charge of \$63.00
13 per month is less than the demand cost per kW for Rate GM<25 of \$11.68 (Exhibit 6-3),
14 times 5 kW (\$58.40), plus the customer-related costs of \$37.46 (Exhibit 6-4C), for a total
15 fixed charge of \$95.86. As such, witness Sakaya's recommendation, as the Company
16 understands it, should not be accepted.

17
18 **Q. Do you agree with I&E witness Sakaya's recommendation that rate class GMH**
19 **monthly customer charge not be increased?**

20 A. No. Similar to the answer given above, the Company's proposals reflect cost as supported
21 within Duquesne Light's ACOS. As described in my direct testimony, the Company first
22 used the customer-charge costs identified in Exhibit 6-4E and the demand-related costs
23 identified in Exhibit 6-3, to establish the fixed monthly charges. The charges include the

1 first 5 kW of demand. (DLC St. No. 16, page 15, lines 9-11). The Company's proposed
2 fixed charge of \$63.00 per month is less than the weighted average demand cost per kW
3 for Rate GMH of \$11.84 (Exhibit 6-3), times 5 kW (\$59.20), plus the customer-related
4 costs of \$51.36 (Exhibit 6-4E), for a total fixed charge of \$110.56. As such, witness
5 Sakaya's recommendation should not be accepted.

7 **IV. RATE DESIGN**

9 GMH and GLH

10 **Q. Did Mr. Knecht's testimony pose questions on rate design for GMH and GLH?**

11 A. Yes. The Company's GMH and GLH rate classes are heating classes. Customers on these
12 rates are customers that would otherwise be in the GM<25, GM≥25 or GL classes
13 respectively, but whose sole method of heating is electricity. Mr. Knecht posed several
14 questions, which I address immediately below.

16 **Q. Please respond to Mr. Knecht's question as to why the Company should retain
17 separate heating classes. (OSBA St. 3, p. 4)**

18 A. The Company has had electric space heating rates for over 40 years, to serve customers
19 whose load profiles differ from the non-heating classes. Rates GMH has had class NCP's
20 in the winter each year 2005-2019, and rate GLH has had a class NCP in the winter in 13
21 of the past 15 years, and each year since 2013. The Company believes that having separate
22 heating classes allows rate design to be tailored to these customers' load profiles. The
23 Company would recommend that any future change to tariff structure or rate design be

1 revenue neutral to the Company, and be carefully evaluated as to bill impacts on individual
2 customers.

3
4 **Q. Please respond to Mr. Knecht's question as to why the heating classes have no winter
5 demand charges, although they are generally winter-peaking. (OSBA St. 3, pp. 4, 26)**

6 A. For the heating classes, the winter charges are based on energy (kWh) and not on demand
7 kW). This stabilizes revenue for the Company and costs for customers, because winter
8 demand for heating customers can fluctuate significantly based on weather. As noted
9 above, the non-coincident peak used to allocate demand-related distribution costs occurs
10 predominantly in the winter months. The winter kWh rates reflect the higher load factor
11 for the heating classes as compared to the general service classes. The Company would be
12 amenable to undertaking an internal review process to evaluate all or some of the following
13 for potential consideration in a future rate case: 1) winter demand charge for heating
14 classes, 2) phase out and merge the heating classes into non-heating classes, 3) closing the
15 heating classes to new customers. The Company would take into consideration customer
16 bill impacts along with customer satisfaction.

17
18 GS Class

19 **Q. What is Mr. Knecht's position on rate design for GS (OSBA St. 3, p. 24)?**

20 A. Mr. Knecht testified that the Company's proposed GS customer charges, although they
21 would be increases over the present rates, would still be well below direct customer-related
22 costs. He also testified that the Company's proposed customer charges are lower than those
23 of nearby utilities, and its kWh charges are higher. He recommends that any scale back of

1 the revenue allocated to GS be enacted by reducing the proposed kWh charge and keeping
2 the Company's proposed customer charge.

3
4 **Q. Do you agree with Mr. Knecht?**

5 A. For the reasons that Mr. Knecht stated, the Company agrees that any scale back of the
6 revenue allocated to GS be enacted by reducing the proposed kWh charge and keeping the
7 Company's proposed customer charge.

8
9 *GM<25 and GM≥25 Classes*

10 **Q. What were Knecht's comments on the rate design for GM<25 and GM≥25 (OSBA St.
11 3, pp. 24-25)?**

12 A. Mr. Knecht observed and testified that the Company's proposed GM customer charges
13 would be below allocated cost, which would include the cost of the first 5kW of demand,
14 and he did not raise any objections to the proposed customer charges. Although he did not
15 object either to the demand charge or the kWh charge, he recommended that the Company
16 explain its rate design approach for GM, and to explain whether less should be recovered
17 in the kWh charge and more in the customer charge, demand charge or both.

18
19 **Q. Please respond to Mr. Knecht's comments on rate design for GM.**

20 A. Including an energy component in GM rate design has several benefits to customers and to
21 the Company. First, it stabilizes revenue (for the Company) and costs (for customers); for
22 such a diverse customer class, a higher demand charge could make revenue and costs more
23 volatile, which could lead to the Company asking to place more in the customer charge, as

1 justified by Mr. Gorman's customer-charge costs identified in Exhibit 6-4. Secondly, as
2 Mr. Knecht surmised, collecting revenue in the kWh rate helps low-load customers. Rate
3 design involves careful balancing, and care must be taken to avoid large bill impacts and
4 adverse / undesirable effects on customer groups.

5
6 **IV. Federal Tax Adjustment Charge**
7

8 **Q. Please summarize I&E witness Wilson and OCA witness Morgan's concerns**
9 **regarding the Company's proposed Rider No. 4, Federal Tax Adjustment Charge**
10 **("FTAC").**

11 A. Ms. Wilson contends that an increase in the corporate federal income tax is speculative at
12 this time. She also contends that the Commission has recently dealt with the substantial
13 decrease in federal income taxes under the Tax Cuts and Jobs Act of 2018 on a statewide
14 basis and that she believes that the Commission would provide adequate and timely
15 guidance on a future federal corporate tax rate increase (I&E St No. 1, pp. 38-39).

16 Mr. Morgan characterizes the Company's testimony as a criticism of the time period for
17 the Commission's reaction to the TCJA (OCA St. No 1, pp. 30-31). Mr. Morgan is also
18 concerned that a new tax act could have other provisions that could affect the Company.

19 Company witness Matthew Simpson responds to these concerns in greater detail in his
20 rebuttal testimony, DLC St. No. 12-R. I address the FTAC briefly as well to explain why
21 a surcharge is an appropriate mechanism for the recovery or refund of costs/credits related
22 to federal tax rate changes.

23

1 **Q. Is the Company’s proposed FTAC a good candidate for surcharge recovery through**
2 **an automatic adjustment clause?**

3 A. Yes. According to “A guide to Utility Ratemaking,”² page 89, various forms of
4 automatic adjustment clauses have been included in fixed utility tariffs in Pennsylvania
5 for over 50 years. A prime example noted is the State Tax Adjustment Surcharge
6 (“STAS”). The STAS permits jurisdictional utilities to recover increases (and refund)
7 decreases in the following tax rate each year for changes in Corporate Net Income Tax;
8 Gross Receipt Tax; and Public Utility Realty Tax. This surcharge is rolled into base rates
9 during a rate case. As described in direct testimony (DLC St. 16, page 29, lines 17-18),
10 the FTAC will function similar to the Company’s existing STAS that already provides for
11 adjustments to base rates for changes in state taxes.

12 The Company considers the FTAC a good candidate for surcharge recovery based
13 on the following factors:

- 14 1. The estimated annual impact as reflected within Exhibit DBO-6 is significant and
15 outside the control of the utility.
- 16 2. Fairly shares the risk of tax rate changes between the utility and its customers since
17 the FTAC is proposed to allow for the recovery of an increased and also refund a
18 decrease associated with a change in the federal tax rate.
- 19 3. Reduces, to the extent possible, the Company’s need to apply for frequent general
20 rate increases to account for the change in a tax rate.
- 21 4. The FTAC is proposed to be reconcilable, and subject to PUC audit.

22

² Source: https://www.puc.pa.gov/General/publications_reports/pdf/Ratemaking_Guide2018.pdf.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 17-R**

Rebuttal Testimony of Margot C. Everett

Date: July 26, 2021

1 No. 5; OCA witness Ron Nelson, Statement No. 6; and the OSBA witness Knecht,
2 Statement No. 1.

3
4 **Q. Are you sponsoring any exhibits, parts of exhibits or responses to the Commission's**
5 **filing requirements as part of your rebuttal testimony?**

6 A. No.

7
8 **I. COMMUNITY DEVELOPMENT RIDER**

9
10 **Q. Do you agree with Witness Cline's assertion that the CD Rider is discriminatory**
11 **because "two similar customers under the same rate class will be charged different**
12 **rates"?**

13 A. No, for several reasons. First, a rate is discriminatory if it is unreasonable. The creation
14 of a discount that leads to the addition of customer load that benefits all customers, because
15 the rate covers incremental costs and creates more sales to recover the balance of revenues,
16 is not unreasonable.

17 Second, other gas and electric utilities in Pennsylvania offer discounts to customers
18 through similarly designed Economic Development rates. For example, PECO has a
19 similar offering, termed Economic Development Rider, which provides customers a 15%
20 discount for five years for qualifying customers. The qualifications for the Company's
21 Community Development Rider were designed after the PECO qualifications, including
22 the requirements for qualification. PECO's discounted program has no sunset, meaning

1 any customer that meets the criteria in the future can still sign up for the full discount for
2 the full year.

3 The Company’s offer goes a step farther, however, by limiting the discount to non-
4 summer months, ensuring customers continue to receive the same price signals as existing
5 customers during those higher load months. Further, the Company’s offering limits the
6 discount by calendar year and therefore sunsets at the end of 2026.

7 By way of illustration: Assume a customer has a winter bill of \$1,000 a year and
8 signs up for the program in January 2021. Table 1 below shows the savings profile for that
9 customer.

10 **Table 1: Community Development Discount Schedule**

Col	A	B	C	D	E	F
Row	Calendar Year	Discount	Winter Bill	Bill Savings	Cumulative Bill Savings	Percent of Savings
1	Jan 2022 - Dec 2022	25%	\$1,000	\$250	\$250	33%
2	Jan 2023 – Dec 2023	20%	\$1,000	\$200	\$450	60%
3	Jan 2024 – Dec 2024	15%	\$1,000	\$150	\$600	80%
4	Jan 2025 – Dec 2025	10%	\$1,000	\$100	\$700	93%
5	Jan 2026 – Dec 2026	5%	\$1,000	\$50	\$750	100%

11
12 This structure rewards customers who to sign up earlier. Specifically, if the
13 hypothetical customer with \$1,000 winter bill noted above a customer signs up in January
14 2022, the customer saves \$750 over the course of the program (or 15% of their winter bill
15 costs over five years).

16 Now assume that customer signs up in January 2024. The customer now saves only
17 \$300, or 10% of their costs over the three year period. Table 2 demonstrates the savings
18 profile for that customer.

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Table 2: Demonstration of Savings from Hypothetical Customer

Col	A	B	D	E=B*D	F	G
Row	Calendar Year	Discount	Winter Bill	Bill Savings	Cumulative Bill Savings	Percent of Savings
1	Jan 2022 - Dec 2022	25%	\$0	\$0	\$0	0%
2	Jan 2023 – Dec 2023	20%	\$0	\$0	\$0	0%
3	Jan 2024 – Dec 2024	15%	\$1,000	\$150	\$150	50%
4	Jan 2025 – Dec 2025	10%	\$1,000	\$100	\$250	83%
5	Jan 2026 – Dec 2026	5%	\$1,000	\$50	\$300	100%

Third, there are several instances where similar customers pay different rates for different reasons. For example, customers with electric space heating conforming to the Company’s tariffed electric heat rates (e.g., RH and RA) are given a rate break over customers without electric space heating.

Q. Please respond to Witness Cline’s statement, “expecting other businesses to provide aid to new or returning businesses simply because they were on time with their electric bills and managed to keep their businesses open through the pandemic is not fair, just, or reasonable.” (I&E St. No. 5, p. 8, lines 7-9).

A. The Community Development Rider is not resulting in customers paying for the discount because the rate recovers marginal costs related to the additional customer load and only provides a discount to costs that would exist without the customer’s additional load. That is, but for the customer bringing additional load to the Company’s service territory, the revenue needed to recover existing costs would be collected exclusively from existing

1 customers. Economic Development Rates are designed to create additional sales to reduce
2 the average rate all customers pay toward those fixed existing costs.

3
4 **Q. Do you agree with Witness Cline that the community development rate creates an**
5 **unfair competitive advantage against peak load businesses (I&E St. No. 5, p. 9, lines**
6 **10-11)?**

7 A. No. The discount applies to a customer's peak load in non-summer months, not all months.
8 Therefore, the community development rate customer pays the same amount for summer
9 peak as a non-participating customer. Only participating customers with peak winter loads
10 benefit over similar customers with winter peaks for a short period of time. This is
11 balanced by both the added benefits to customers for their contribution to revenue, but also
12 the addition of jobs in the same region, that could create benefits for existing businesses.

13
14 **Q. Do agree with Witness Cline that the addition of customer load creates increased long-**
15 **term costs as the Company will add plant as it adds customers (I&E St. No. 5, p. 11,**
16 **lines 8-10)?**

17 A. Yes, however this is not a reason to reject the Community Development Rate. Further, let
18 me clarify that the type of 'plant' to be added would only be additional distribution capacity
19 to serve this customer's load, as generation is competitive and market based in
20 Pennsylvania, and this rate is a delivery rate. That is, the discount proposed is limited,
21 front end loaded and designed to recover marginal capacity costs that may result from the
22 addition of the customer's load. Witness Cline states "While I agree that, in the short term,
23 adding one customer at incremental cost does not generally add to the fixed costs of the

1 system.” For this reason, the discount applies only in the short run. That is, all Community
2 Development customers convert to the full retail rate in January 2027. Further, the
3 additional costs to ‘added plant’ (assumed to be distribution plant) are still covered despite
4 the discount.

5
6 **Q. Do you agree with Witness Cline’s claim that “charging a discounted rate to certain
7 customers leaves a portion of costs unrecovered that must then be recovered from
8 the rest of the customer base and, thus, does not align revenues with cost causation
9 principles as to both fixed and variable costs” (I&E St. No. 5, p. 11, lines 19-21)?**

10 A. No. Looking at Table 1 above, if a customer signs up for the program when initiated in
11 2021, 80% of the discount occurs in the first three years. Second, there are no ‘lost
12 revenues’ because the revenues would not exist except for the fact that the customer brings
13 additional revenues from their added load.

14
15 **Q. Witness Cline states that “the revenue shortfall from granting certain customer
16 discounts will be recovered from other customers in the next base rate case. Even if
17 the program ends in that case, there will be up to five years of discounts remaining
18 where the other customers will be asked to pay for the fixed costs not recovered by
19 discount customers.” Is this accurate?**

20 A. No. Witness Cline appears to slightly misconstrue the program structure. As noted above,
21 the program discount applies by calendar year, starting in January 2022 and ending in
22 December 2026. Therefore, the program ends in 2026 unless extended in the next rate
23 case. If the next rate case occurs in 2024, going into effect in 2025, then the discount is

1 only 10% in 2025 and 5% in 2026. Specifically, the discount is applied by calendar year,
2 and the customer only receives the percent discount in each calendar year if they are signed
3 up for the program in that calendar year.

4
5 **Q. Witness Cline claims “small and medium businesses already have access to various**
6 **sources of aid” (I&E St. 5, p. 8, lines 10-11), thus the proposed CD Rider is not needed.**
7 **Do you agree?**

8 A. Potential aid from other sources is not a reason to reject this option. That is, these new
9 customers are, as noted above, taking on responsibility for paying for costs that are fixed,
10 reducing the overall average rate for existing and fixed costs in the long run. This program
11 has the benefit of supporting relief efforts, but has the added benefit of creating long term
12 benefits to the Company’s customers.

13
14 **Q. How do you respond to Witness Cline’s claim that “providing a tariff rate discount**
15 **would eventually require other customers to make up lost revenues to pay for fixed**
16 **costs these customers are not paying” (I&E St. 5, p. 8, lines 12-14)?**

17 A. First, as noted above in Table 1, 80% of the discount occurs in the first three years, and
18 93% in the first four years, because the rate starts at 25% in the first year and is reduced to
19 5% in the fifth year (i.e., 2026). Second, there are no lost revenues because the revenues
20 from these customers would not exist if the customer did not bring load to the Company’s
21 service territory.

1 **Q. How do you respond to Witness Knecht’s contention that “any incremental revenues**
2 **associated with attracting new (non-free-riding) loads appear to accrue entirely to**
3 **DLC shareholders” (OSBA St. No. 1, p.28, lines 20-22)?**

4 A. While it is true that in the short run there is the potential for revenues to increase and, given
5 current rate recovery mechanisms, these benefits would not directly flow back to
6 customers. However, in the longer term, these benefits will flow exclusively to customer.
7 That is, the program is designed to provide a discount in the front years, decreasing any
8 revenue benefit that flows to the Company between rate cases, and then decreases the
9 discount in the later years, mostly after the next rate case, creating the maximum benefit to
10 customers. Specifically, this program is designed to maximize the benefits to customers
11 by creating long lasting increased energy sales that contribute to the fixed costs noted
12 above, reducing rates for all customers.

13 It should be noted that the benefit of sales in excess of forecast benefit the
14 Company, and conversely, the recovery of fixed costs attributed to sales that don’t
15 materialize are also covered by the Company. Further, even if the Company were to benefit
16 from these increases sales in the short run, customers are not harmed and all the benefits
17 from increased sales contributing to fixed costs in the long run accrue to all customers, not
18 the Company.

19
20 **Q. Do you agree with Witness Knecht that this program creates opportunities for “free-**
21 **riders”?**

22 A. Yes, but it should not be the basis for rejecting the rate. There is always a risk of creating
23 customer programs that create unintended benefits to customers who would have had the

1 same behavior if they were not given an incentive. However, as Witness Knecht notes,
2 there are several mitigating factors. Specifically, Witness Knecht states: “The mitigating
3 factors are (a) any (non-free-riding) new loads will eventually benefit ratepayers in general,
4 (b) the discounts decline and disappear over time, and (c) it does not appear that DLC is
5 requiring any explicit contribution from existing ratepayers to fund this effort.” (OSBA St.
6 No 1, p. 29, lines 1-4). The last is the most important for the following reasons. First, the
7 discount only applies to non-summer months, minimizing risk of excessive marginal costs
8 to serve.

9 Second, as shown in Table 1 above, the discount is front end loaded, resulting in the
10 discount occurring mostly between rate cases.

11 Third, as Table 1 shows, the discount is specific by calendar year, creating an
12 incentive for customers to enroll as early as possible. These provisions insulate existing
13 customers from any significant harm while providing them with long-term benefits that I
14 have described.

15
16 **Q. Do you support Witness Knecht’s recommendation that the Commission require the**
17 **Company to absorb the discount that remains in effect for the next base rate case?**

18 A. No. This requirement is contrary to other customer programs designed to provide benefits
19 to all customers. That is, if the discount is reasonable, which it is because it creates a long
20 term benefit of additional load in the region, which reduces rates for all customers, then
21 discount should be recovered from benefiting customers.

22 This request would require the Company to incur additional costs to create
23 opportunities for their customers to reduce rates. Again, the Company wants to emphasize

1 that these types of programs are common in the industry and provide a unique opportunity
2 to align the goals of, and create benefits for, new customers, existing customers and the
3 utility.

4 5 **II. RESIDENTIAL SUBSCRIPTION RATE PILOT RATE**

6 **Q. Do you agree with Witness Cline’s assertion that the lack of a reconciliation for**
7 **customers whose demand is below their subscription level removes any incentive for**
8 **reducing demand (I&E St. No. 5, p. 16, lines 8-18)?**

9 A. No. The program is designed to accomplish three things. First, provide an incentive for a
10 customer to reduce their peak use to meet a targeted subscription level. Second, create an
11 option for customers to even out their bills over the year. Lastly, to create a more cost-
12 reflective rate that links customer use to the distribution costs to serve a customer. Creating
13 a reconciliation in months where they used less than peak would under-collect costs and
14 create cost shifting to non-participants.

15 It is also important to note that a customer can chose a lower subscription level than
16 their previous year’s consumption would indicate. That is, they can choose a subscription
17 level that creates an incentive for them to reduce their peak energy use, whenever that may
18 be, and save on their energy bill by shifting energy from one period to another. A customer
19 on volumetric rates like those currently offered to residential customers sees no incentive
20 to shift energy use during peak times to off-peak times.

21
22 **Q. Does the proposed subscription rate pilot exclude low-income customers as claimed**
23 **by Witness Cline (I&E St. No. 5, p. 17, lines 15-19)?**

1 A. No. The program only excludes customers enrolled in CAP, not all low-income
2 customers.

3
4 **Q. Witness Cline claims that the subscription only favors the Company if the customer
5 consumes less than their subscription level in any month. Do you agree?**

6 A. No. The customer benefits from rate that creates bill stability, with only some variability
7 if the customer exceeds their subscription level. The analysis of most customers on RS
8 shows the average subscription would be approximately 3 kW. For a customer to
9 experience a distribution bill increase, their non-coincident peak load would have to
10 increase 17% over the previous year's peak.

11
12 **Q. Please respond to Witness Cline's arguments regarding the difference between
13 budget billing and the subscription rate, claiming that the subscription rate is far
14 inferior to the budget billing option (I&E St. No. 5, pp. 17-18).**

15 A. Witness Cline claims the subscription plan would increase bills for low-income customers
16 because they may not be able to afford options to reduce load. This is not a reason to reject
17 the subscription rate. First, the rate is optional, and if a customer deems they cannot reduce
18 energy use to save money, then they do not have to enroll in the program. Second, these
19 customers have this same issue today, but these customers could experience even higher
20 bills on volumetric rates because the inefficiency of a customer's home could increase costs
21 in all months, not just the month during which the NCP occurs.

22 Lastly, Witness Cline claims the budget billing option is a better overall choice for
23 customers. This may be true for some customers, but not all of them. Company witness

1 Neiswonger discusses customers' interest in this program further in her rebuttal testimony,
2 DLC St. 9-R. It is important to note that this rate option is being offered because the
3 Company wants to understand the benefits of this rate option. Simply rejecting the pilot
4 because there may be some customers who don't benefit is not a reason to reject exploration
5 of potentially viable alternative rate options.
6

7 **Q. Do you agree with Witness Cline's claim that the subscription rate would have a**
8 **negative impact on customers during an extreme weather event (I&E St. No. 5, p.**
9 **21, lines 5-6)?**

10 A. Potentially, yes. Extreme weather events have a negative impact on customers regardless
11 of their rate option. No rate option, other than an exclusively fixed monthly charge or a
12 weather normalization program, can remove the risk that customers experience additional
13 costs from extreme weather.

14 Further, the pilot includes bill protection and thus offers an option for a customer
15 that experiences a higher bill on the subscription rate than what they would have faced on
16 the standard rate to revert back to the general rate and be reimbursed for the cost difference.
17

18 **Q. How do you respond to Witness Cline's claim that the subscription rate is not easy**
19 **to understand, particularly since customers are familiar with energy charges but not**
20 **demand charges (I&E St. No. 5, p. 22, lines 10-12)?**

21 A. While the Company believes the subscription rate will be easy for participating customers
22 to understand and be well accepted by customers, the purpose of the pilot is to test the
23 acceptance of this rate and understand the implications of changes in customer behavior on

1 the rate (as well as operational issues). Therefore, the Company supports the
2 implementation of a pilot to answer these questions rather than rely on speculation.

3
4 **Q. Witness Cline explains that the subscription rate provides the company a**
5 **guaranteed a revenue stream with no risk of lost revenue from decreased usage.**
6 **(I&E St. No. 5, p. 23, lines 18-19). Why is creating revenue stability for the**
7 **Company bad for customers?**

8 A. It is not bad for customers. Creating revenue stability for the Company means bill
9 stability for customers as well.

10
11 **Q. Please respond to Witness Nelson's testimony that this is not a load management**
12 **program.**

13 A. The residential subscription rate pilot is a rate design option that the Company wants to
14 explore to gain an understanding of whether such a rate option is beneficial for both
15 participating and non-participating customers. The program is designed to more closely
16 link a customer's bill with cost of serving that customer and create price signals for the
17 customer that results in them modifying their behavior to save money. That is, this pilot
18 acts as a load management program because it encourages the customer to reduce their
19 peak usage by modifying their behavior and smoothing their energy consumption, thus
20 reducing their non-coincident peak and saving money. This peak shifting behavior change
21 is not encouraged by the Company's current rate structure.
22 Further, the Company does envision that demand side management measures could,
23 eventually, be also included in the subscription to encourage customers to install such

1 measures and, in turn, receive a discount in rates as an alternative structure to traditional
2 demand side management incentive programs.

3
4 **Q. Do you agree with Witness Nelson’s statement that “the rate is incredibly hard for
5 customers to understand” (OCA St. No. 6, p. 40, lines 10-11)?**

6 A. Not at all. There are many services that use subscription pricing structures for their
7 services, to include, but not limited to, Amazon, cell phone plans and cable or internet
8 plans. Therefore, a rate option that mimics these types of pricing options would be easy
9 for customers to understand and accept.

10
11 **Q. Please respond to Witness Nelson’s assertion that the program is challenging for
12 customers because the program does not offer enabling technology (OCA St. No. 6,
13 p. 38, lines 10-11).**

14 A. Mr. Nelson is mistaken. As Company witness Neiswonger explains in her rebuttal
15 testimony, DLC St. No. 9-R, the Company already provides options for customers to
16 monitor their usage during the month – including their hourly usage, which corresponds to
17 the Company’s proposal to use hourly usage intervals to calculate the demands of
18 customers who participate in the Residential Subscription Rate Pilot – and predict their
19 current bills.

20 Furthermore, to some degree, the subscription rate eliminates the risk of customers
21 being surprised by a bill during a high use month by normalizing the customer’s costs to
22 serve over the course of the year. Customers only experience additional costs if the

1 customer exceeds their subscription level plus the overage bandwidth. The overage fee
2 applies only to the month during which the overage occurs.

3 The Company recognizes that customers will need to be educated on the behavior
4 changes that will allow them to manage their bills and also realizes that customers may
5 have additional charges. It is for this reason that the Company is offering a form of bill
6 protection to allow customers on the pilot to revert to the RS rate option without penalty.
7 The pilot is designed to address many of these issues and identify what assistance, from
8 education to other tools, a customer would benefit from to make this rate option more
9 broadly offered to customers.

10
11 **Q. Do you agree with Witness Nelson’s assertion that “TOU rates can be designed to**
12 **better reflect most of the costs caused (i.e., transmission and generation) with a**
13 **simpler pricing” (OCA St. No. 6, p. 38, lines 8-9)?**

14 A. No. First, Witness Nelson does not provide any support for the assertion that TOU rates
15 are easier to understand than subscription rates. In fact, subscription rates are less
16 complicated than TOU rates, particularly for customers that don’t have the tools to better
17 manage their use during certain hours (e.g., smart thermostats) and requires the customer
18 to personally manage their use every hour, while a subscription rate is actually designed to
19 create bill stability without behavior changes (because it is intended to be set based on
20 previous year’s use) but an option for the customer to save energy by committing to a lower
21 demand level and them meeting that level.

22 Second, this is a distribution-only rate, not a transmission or generation rate,
23 therefore does not need to reflect costs caused by transmission and generation, only

1 distribution. Distribution planning is based on the loads on the local systems near the
2 customer's load, not the total system load. That is, setting a TOU rate would reflect the
3 generic system peaks while the costs are more localized and based on energy use on
4 individual feeders. As a result, Non-coincident peak (NCP) based rates are more closely
5 reflective of costs.

6
7 **Q. Please respond to Witness Nelson's assertion that "the Company is essentially**
8 **requiring customers to know the NCP demand requirement of each piece of**
9 **electrical equipment in their homes and guess at what their hourly demand**
10 **requirement are over the upcoming year" (OCA St. No. 6, p. 38, lines 11-13).**

11 A. While there is always uncertainty regarding what a customer's use will be in a given year,
12 the pilot is designed to allow the Company to work with each customer to determine the
13 level of subscription appropriate for that customer by reviewing the customer's NCP for
14 the previous year. Thus, customers will not be required to make any blind "guesses," nor
15 will they need to know "the NCP demand requirement of each piece of electrical equipment
16 in their homes," in order to make an informed prediction of their likely future demands.
17 Further, the pilot allows for a form of bill protection if the customer is unhappy and the
18 customer may drop from the pilot without penalty at any time.

19 Ultimately the proposal for a pilot is to determine the best means for identifying
20 customer subscription levels and thus address the concerns of Witness Nelson.

21

1 **Q. Do you agree with Witness Nelson’s assertion that “the subscription rate could act**
2 **as a barrier to EV adoptions”, as well as the claim that the customer will likely face**
3 **a penalty because of increased demand (OCA St. No. 6, p. 38, lines 16-17)?**

4 A. Not at all. First, subscription rates have been introduced (e.g., California) for EV charging
5 specifically to create additional benefits to EV customers. Second, EV customers may find
6 this rate very beneficial because the customer now has a fixed charge for more of the costs
7 to operate their car. Third, the customer can change their subscription levels if they buy
8 an EV after enrolling. Fourth, the subscription rate works well with TOU rate options put
9 in place for electric supply for EV charging because the customer is incented to charge
10 during times when the customer’s load is already low. Finally, the rate is an option with a
11 bill protection offering. Because it is an option, it is not relevant to claim this rate is a
12 barrier to EV, as customers continue to have the standard rate option. Also, because there
13 is bill protection, a customer can elect to leave the pilot with no penalty and retroactively
14 revert to a bill as if they were on the standard residential rate.

15
16 **Q. Is Witness Nelson’s statement that “none of these requirements that the Company is**
17 **committing to is in Rider No. 7, so the customer may not know about any of the**
18 **commitments” (OCA St. No. 6, p. 39, line 5) true?**

19 A. No. Rider 7 explicitly notes many of the Company’s commitments to this pilot. First,
20 Rider 7 addresses the determination of the subscription levels:

21
22 Upon enrollment in the Pilot, customers shall select the number of
23 Subscription Units the customer will purchase every month to cover their
24 electric distribution needs. The Company will provide the customer with
25 information regarding their previous peak energy use in the past year to aid
26 the customer in selecting the appropriate Subscription Service Level.

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Further, Rider 7 states the following regarding the customer’s ability to exit the program:

A customer may exit the Pilot and this Rider at any time for any reason. A customer who exits the Pilot will be removed from this Rider effective with the billing cycle that commences 3 business days after the date the customer notified the Company of their election to leave the Pilot.

Finally, Rider 7 outlines the bill protection:

A customer who exits the Pilot may request a refund for the positive difference between their billed distribution charges under this Rider and the amount of such charges if billed under Rate RS for up to three months prior to exiting, but no longer than the customer’s actual enrollment in the program. The Company will provide such refund within 60 days of customer request.

Q. Please address Witness Nelson’s question regarding the need for a subscription rate when there is already an approved EV TOU rate (I&E St. No. 1, p. 39, lines 4-7).

A. The offering of a subscription rate for distribution services and an EV TOU rate for electric supply are quite different. While the subscription rate can be offered to EV customers, it is not the only option for these customers. In fact, as Witness Cline noted, a recent study by the Commission showed “39% of the customers were interested in a similar subscription rate plan.” (OCA St. No. 6, p. 40, lines 8-9). Because over a third of customers interested in this option warrants exploration, particularly since a subscription option would be available to all customers, not just those with an EV.

Q. Please address Witness Nelson’s question regarding the need for a subscription rate would “embed a perverse incentive for the utility to advise larger than needed

1 **subscription levels to its customers, especially if the offering were ever scaled to an**
2 **optional tariff” (OCA St. No. 6, p. 40, lines 12-14).**

3 A. A subscription rate does not create any incentive, perverse or otherwise, for the Company.
4 Rather it demonstrates the Company’s commitment to offering customers meaningful
5 options to managing their energy bills. First, the pilot is limited in size and would provide
6 minimal financial benefits even if the Company were to purposefully oversize the
7 subscription, yet such behavior would result in the failure of the program as customers will
8 be dissatisfied with the offering and, potentially, with the Company. Second, once scaled,
9 customers will not elect to participate if the Company maliciously encourages customers
10 to oversize their subscription level as the customers would experience higher than normal
11 bills and be dissatisfied with the service and revert back to standard tariff. The Company
12 envisions offering this as a pricing option in the near term and allows for customers to
13 choose to not be on the subscription level. If the Company and the Commission elect to
14 extend and expand the program after the pilot, reporting requirements and other controls
15 can be contemplated to ensure such abuse does not occur. However, the threat of such an
16 abuse is unfounded given the scope and intent of the program and thus should not be a
17 reason to reject the pilot.

18
19 **Q. Do you support Witness Wilson’s recommendations to either disallow \$67,000 in**
20 **marketing and education costs associated with the Company’s proposed subscription**
21 **rate pilot or, if costs were allowed, recover the costs over a 43-month period in line**
22 **with I&E witness Keller’s recommended rate case expense normalization period**
23 **(I&E St. No. 1, p. 39, lines 4-7)?**

1 A. No. First, the market costs should be subject to cost recovery because they are associated
2 with testing a rate option that is a critical to the evolution of rate design to support customer
3 needs. This rate design pilot is necessary to explore the feasibility of a subscription rate,
4 to include identifying operation and delivery issues, exploring customer acceptance and
5 understanding how the participating customers' behavior changes as a result of being on
6 the tariff.

7 Second, the extension of the cost recovery is not aligned with the expected costs
8 being incurred. Specifically, the pilot is for a specific duration and the marketing costs will
9 be incurred during the three-year period for which the Company requests recovery of the
10 costs. Company witness O'Brien addresses I&E witness Keller's proposed normalization
11 period in further detail in his rebuttal testimony, DLC St. 10-R.

12
13 **Q. Do you support delaying the pilot to June 1, 2022 to allow for further refine the**
14 **customer education and outreach as part of this rate pilot?**

15 A. Yes, a delay of five months will allow for further refinement of the roll out of the program
16 offering as well as ensuring a smooth implementation from an internal systems and
17 processes perspective.

18
19 **Q. Does this conclude your rebuttal testimony?**

20 A. Yes, it does.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

**Duquesne Light Company
Statement No. 18-R**

Rebuttal Testimony of Jason Harchick

Date: July 26, 2021

1 includes the development and maintenance of design standards, training, testing, operating
2 manuals, and procedures related to energy delivery system construction and maintenance.

3
4 **Q. What are your qualifications, work experience and educational background?**

5 A. I received a B.S. degree in Electrical Engineering, with a concentration in power, from the
6 University of Pittsburgh in April 2008 and a M.S. degree in Electrical Engineering from
7 the University of Pittsburgh in April 2013. I have been a registered professional engineer
8 in the Commonwealth of Pennsylvania since January 2014.

9 I began working as a Transmission Planning Engineer at Duquesne Light in 2008
10 and was promoted to Manager, Transmission Planning in November 2013. I was promoted
11 to the Senior Manager, System Planning and Protection in October 2015 and General
12 Manager of System Planning, Protection and Compliance in August 2018. I assumed my
13 current role as Director, Grid Optimization and Strategy in July 2021.

14
15 **Q. Have you previously testified before the Pennsylvania Utility Commission?**

16 A. Yes. I have provided direct testimony on behalf of Duquesne Light in the Siting and
17 Construction of the 138 kV Transmission Lines Associated with the Brunot Island-
18 Crescent Project (Docket No. A-2019-3008589 and A-2019-3008652) and the Siting and
19 Construction of the 138 kV Transmission Lines Associated with the Universal-Plum
20 Project (Docket No. A-2018-3000708). I have also testified on behalf of Duquesne Light
21 in the Peoples Natural Gas Company, LLC Rate Increase Filing (Docket No. R-2018-
22 3006818).

1 **Q. What is the purpose of your rebuttal testimony regarding Duquesne’s proposed**
2 **general base rate increase?**

3 A. My rebuttal testimony will respond to the testimony of Ron Nelson, Office of Consumer
4 Advocate (“OCA”) St. No. 6, with respect to load management programs.

5
6 **Q. Are you sponsoring any Exhibits along with your rebuttal testimony?**

7 A. Yes. I am sponsoring Exhibit JMH-1-R, comprising discovery responses.

8
9 **Q. Please summarize Mr. Nelson’s comments and recommendations with respect to load**
10 **management and proposed Transportation Electrification (TE) Programs.**

11 A. Mr. Nelson indicates opposition to the Company’s TE Programs primarily because they do
12 not include more EV load management programs. As described in the Recommendations
13 and Conclusions section of Mr. Nelson’s testimony (OCA St. No. 6, pp. 41-44), Mr. Nelson
14 recommends the Commission reject the Home Charging Pilot, deny the Company’s request
15 to rate base behind-the meter make-ready infrastructure and EV Charging stations, and
16 require Duquesne to file a comprehensive EV load management proposal within 18 months
17 of the final order. Mr. Nelson’s other comments regarding the Company’s TE Programs
18 are addressed by Company witness Olexsak in her rebuttal testimony, DLC St. 8-R.

19
20 **Q. Do you agree with Mr. Nelson’s comments?**

21 A. No. First, as Ms. Olexsak discusses in her direct and rebuttal testimony, the Company
22 already provides EV load management offerings, which it is proposing to expand in this
23 proceeding. Second, as I discuss further in my testimony, the Company is actively

1 developing technologies that will enable additional load management offerings in the
2 future. The Company's TE Programs directly support these efforts, as they will help the
3 Company collect and analyze data to inform how the Company and its customers plan for,
4 accommodate, and manage electric vehicle (EV) loads such as consideration of additional
5 load management programs. To deny the Company's TE proposals would undermine its
6 ability to develop the types of load management programs that Mr. Nelson purports to
7 desire.

8
9 **Q. Before discussing the Company's proposals in this case, please summarize and**
10 **respond to Mr. Nelson's discussion of the Company's existing EV ChargeUp Pilot,**
11 **with respect to distribution system impacts and planning.**

12 A. Mr. Nelson avers that the Company's EV ChargeUp Pilot lacked "a well-developed pilot
13 framework," and that its objectives related to distribution system impacts and planning
14 lacked specificity. (OCA St. No. 6, pp. 13-15). As a threshold matter, I note that the OCA
15 was a party to the 2018 settlement that established the EV ChargeUp Pilot's framework. It
16 would not be reasonable to seek to retroactively relitigate that settlement in this proceeding.

17 Moreover, Mr. Nelson's concern is unfounded. The EV ChargeUp Pilot's
18 objectives were intentionally broad because the EV market is so nascent in our service
19 territory, and the Company needed to collect baseline information on the technologies and
20 customers interests as well as behaviors. The EV ChargeUp Pilot accomplished these goals
21 and provided data for EV charging stations installed in public locations. As a result of
22 having this data, the Company was able to determine that no transformers or distribution
23 equipment required upgrades or replacement to accommodate the Level 2 charging

1 stations. While the EV ChargeUp Pilot provided valuable data, the COVID-19 pandemic
2 reduced the representativeness of the data collected. Mr. Nelson acknowledges COVID-
3 19 as a hindrance to the EV ChargeUp Pilot's results (OCA St. No. 6, p. 21, line 19 – p.
4 22, line 2).

5
6 **Q. Please explain, from a distribution planning and operations perspective, the benefits**
7 **and limitations of the data produced by the Company's existing EV ChargeUp Pilot.**

8 A. As I discuss above, the Company's EV ChargeUp Pilot provided valuable data related to
9 charging of EVs at public charging locations, but these data were necessarily limited by
10 the Pilot's scope. The EV ChargeUp Pilot did not provide data related to the charging
11 behaviors of the Company's residential customers at home (which, as Ms. Olexsak
12 observes, is where the majority of charging occurs), fleets, or public DC fast charging
13 (DCFC) stations. Data such as charging profiles and peak charging demands from
14 individual as well as residential customers are valuable from a distribution system planning
15 and operations perspective because they can be used to evaluate loading impacts on
16 distribution equipment. EVs represent a significant demand increase to most residential
17 customers, as Mr. Nelson acknowledges in his testimony stating that "charging a Chevy
18 Volt would increase residential non-coincident peak demand by over 50%, which could
19 create local distribution capacity constraints" (OCA St. No. 6, p. 24, lines 6-8). As part of
20 the proposed TE Programs, the Company will evaluate the local distribution capacity
21 constraints and implement reinforcements to prevent equipment failures which would
22 result in customer outages and negatively impact customer reliability.

23

1 **Q. Please summarize the Company's current efforts related to the development of**
2 **advanced grid planning and capabilities.**

3 A. As described in Company witness Morris's direct testimony, the Company is continuing to
4 invest in distribution system equipment and technology to support customer reliability and
5 resilience. One specific project is the Company's Outage Management System (OMS)
6 which will help improve reaction time to service interruptions (DLC St. No. 4, p. 12).
7 Technology, such as the OMS, is foundational to the Company's business to provide safe
8 and reliable electric service to its customers. The Company continually monitors the
9 proliferation of new technologies and systematically implements technology to improve
10 operational capabilities and efficiencies. The deployment of these systems requires
11 significant effort to plan and test to ensure a seamless integration.

12
13 **Q. How do these efforts relate to load management programs?**

14 A. Investments in technologies such as the OMS are foundational to the deployment of
15 advanced systems, including, but not limited to, active load management programs. The
16 Company's OMS project will provide an electric connectivity model which will provide
17 the foundational visibility to link a specific customer meter to an upstream distribution
18 transformer and associated distribution circuit. Until this connectivity and additional
19 operational tools to identify grid constraints are established, the Company is unable to
20 efficiently implement active or automated load management systems. The OMS is
21 projected to go into service in 2022; thus, any load management systems that use the OMS
22 cannot be implemented until after the fully-projected future test year in this case, and
23 therefore could not have been included in the Company's rate proposal.

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Q. Please summarize how the Company’s proposed TE Programs would support advanced grid planning and operations, and the development of load management programs.

A. The Company’s proposed TE Programs will provide insights into the charging behaviors of residential customers, fleet customers, workplace charging, and additional insights into public charging including DCFC. This data will allow the Company to better understand the impacts EVs will have on the grid capacity in order to tailor additional load management programs in the future. Specifically, this data can be combined with the loading information for all of the customers connected to the same transformer to determine if a transformer’s rating will be exceeded. Understanding charging behaviors, such as, hours of the day in which most customers charge their EVs, and the amount of power consumed by the EVs during those hours, will support the Company’s efforts to determine which load management programs can be used most effectively to shift the EV charging times to periods in the day which will not result in distribution system equipment, such as transformers, becoming overloaded. The Company’s TE Programs will also provide more visibility into the differences in charging behaviors of the different market segments (residential, public, MUD, fleet) resulting in some load management programs being more effective in one market segment but not as effective in a different market segment. This will improve the design of such programs, and, once the Company has the technical capability to implement them, facilitate such implementation.

1 **Q. Can the Company develop load management programs without implementing its**
2 **proposed TE Programs, as Mr. Nelson recommends?**

3 A. The Company has already implemented and proposed passive load management programs.
4 The Company may be able to implement active load management programs as
5 recommended by Mr. Nelson, but the programs would be less robust, and potentially less
6 cost-effective, than a deployment after the Company has implemented its TE Programs and
7 established an electrical connectivity model as part of its OMS project.

8

9 **Q. Are the programs Mr. Nelson recommends premature at this time?**

10 A. Yes. As I discuss above, the Company does not have the foundational technology systems
11 to enable efficient deployment of active or automated load management systems. The
12 Company's proposed TE Programs will provide additional data to inform the development
13 of such programs in the future. Moreover, I note that the Company's latest load
14 management offering – the EV Time of Use (TOU) supply rate – only recently became
15 available on June 1. Thus, the Company has not had the opportunity to glean any learnings
16 from that program that might have informed other load-management proposals in this case.
17 It is conceivable that EV-TOU learnings might support development of certain of Mr.
18 Nelson's proposals, but it is premature to say at this point.

19

20 **Q. Respond to Mr. Nelson's averment, "According to the Company's response to**
21 **discovery OCA-IV-7, the Company does not have any load management programs**
22 **under development." (OCA St. No. 6, p. 27, line 18 – p. 28, line 1.)**

1 A. Mr. Nelson’s comment mischaracterizes the Company’s discovery response. OCA’s
2 discovery question asked the Company to describe, together with the associated anticipated
3 filing date, each of “the Company’s EV load management programs that are being
4 considered or in the planning phase.” The only EV-specific program the Company
5 discussed in its response is its EV-TOU rate. However, contrary to Mr. Nelson’s
6 suggestion, this does not mean the Company is not considering other potential load-
7 management programs. As the Company explained in other discovery responses, the
8 Company is currently monitoring technologies related to automated load management
9 systems – which are not necessarily specific to EVs – and may seek to implement such a
10 system in the future. See Exhibit JMH-1-R (OCA-XI-22). However, as discussed above, it
11 would be premature at this time to commit to the ultimate content or filing timelines (to the
12 extent filings are necessary) associated with such systems.

13

14 **Q. Is the Company currently developing any load management programs?**

15 A. Yes. The Company is actively developing potential programs. For example, the Company
16 is developing ideas for systems that would improve operational flexibility and management
17 of customer-owned generation. Additionally, the Company is exploring options for
18 implementation of an Advanced Distribution Management System (ADMS) to provide
19 advanced management, control, and optimization of the existing distribution system and
20 distribution automation equipment. However, as described above, the most effective way
21 to deploy load management programs is to first establish foundational technologies such
22 as the electrical connectivity model which is being developed as part of the Company’s
23 OMS Project. The OMS project is planned to be deployed in 2022 which is a driver for

1 why the Company has not elected to include an active or automated load management
2 program as part of this proceeding. The Company will also have to balance development
3 of these programs against other priorities.

4

5 **Q. Does this conclude your rebuttal testimony?**

6 A. Yes, it does. I reserve the right to supplement my testimony through the course of this
7 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 2-SR

**Surrebuttal Testimony of Jaime A. Bachota
Subjects: COVID-19 Expenses; Cloud-Based Software Costs**

Date: August 10, 2021

1 **SURREBUTTAL TESTIMONY OF JAIME A. BACHOTA**

2

3 **Q. Please state your full name and business address.**

4 A. My name is Jaime A. Bachota. My business address is 411 Seventh Avenue,
5 Pittsburgh, PA 15219.

6

7 **Q. What is your position at Duquesne Light Company?**

8 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”)
9 as the Assistant Controller.

10

11 **Q. Did you previously submit testimony in this proceeding on behalf of the**
12 **Company?**

13 A. Yes. I submitted my direct testimony, DLC Statement No. 2, on April 16, 2021;
14 and rebuttal testimony, DLC Statement No. 2-R, on July 26, 2021.

15

16 **Q. What is the purpose of your surrebuttal testimony?**

17 A. My surrebuttal testimony responds to portions of the rebuttal testimony of Bureau
18 of Investigation & Enforcement (“I&E”) witness Christine Wilson as to COVID-
19 19 Related Uncollectible Expenses and Incremental COVID-19 related costs net of
20 savings. This surrebuttal also will serve to further clarify the Company’s position
21 as it relates to Cloud-Based Software Implementation Costs.

22

23 **Q. What is the purpose of I&E Witness Wilson’s rebuttal testimony?**

1 A. Among other things, Ms. Wilson’s rebuttal testimony addresses the direct
2 testimony of Natural Resources Defense Council (“NRDC”) witness Amanda
3 Levin concerning the Company’s proposed recovery of incremental COVID-19
4 related costs.

5
6 **Q. How does I&E Witness Wilson address NRDC Witness Levin’s testimony on
7 this issue of proposed recovery of incremental COVID-19 related costs?**

8 A. Ms. Wilson disagrees “with Ms. Levin’s conclusion that the Commission’s May
9 13, 2020 Secretarial Letter at Docket M-2020-3019775 ‘provides the right and
10 opportunity to track and recover incremental costs, net of savings, associated with
11 COVID-19 as a regulatory asset in proceedings,’ (outside of uncollectibles-related
12 expenses).” I&E St. 1-R, p. 4, lines 1-4.

13
14 **Q. Does the Company agree with I&E Witness Wilson’s statement?**

15 A. No. The May 13, 2020 Secretarial Letter did not explicitly state that incremental
16 costs, net of savings, could be recovered as a regulatory asset in proceedings.
17 However, the Company’s position is that the Commission’s July 15, 2021 Order
18 clarified that the Company may track and recover these costs, as I explained in my
19 rebuttal testimony at pp. 20-21. Again, that Order provides in part “that utilities
20 shall continue tracking extraordinary, nonrecurring incremental COVID-19 related
21 expenses and shall maintain detailed accounting records of such expenses.
22 Additionally, the Commission hereby confirms that electric, natural gas, water,
23 wastewater, steam, and all rate base/rate of return telecommunications utilities are

1 authorized to create a regulatory asset for any incremental expenses incurred above
2 those embedded in rates resulting from the directives contained in this Order.”

3

4 **Q. What is I&E Witness Wilson’s recommendation related to the recovery of**
5 **extraordinary, non-recurring incremental COVID-19 related costs net of**
6 **savings (other than uncollectibles)?**

7 A. Ms. Wilson continues to recommend that recovery of these types of costs be
8 disallowed in their entirety, and she also recommends disallowance of the
9 Company’s proposal to continue including any such costs in future rate
10 proceedings. I&E St. 1-R, p. 5, line 16 – p. 6, line 6.

11

12 **Q. Do you agree with I&E Witness Wilson’s recommendation regarding the**
13 **recovery of extraordinary, nonrecurring incremental COVID-19 related costs**
14 **net of savings?**

15 A. No, I do not. As stated in my rebuttal testimony, I believe that the Commission
16 further clarified its position regarding the treatment of these costs within its Order
17 dated July 15, 2021. With respect to the continuation of these costs in future rate
18 proceedings, the Company agrees to discontinue recording a regulatory asset upon
19 the effective date of new rates set in this proceeding. In addition, as noted in my
20 rebuttal testimony regarding non-uncollectible COVID-19-related expenses, the
21 Company reserves the right to seek regulatory asset treatment in the event of future
22 extraordinary, nonrecurring events outside the Company’s control, which could

1 conceivably include re-imposition of government mandates associated with new or
2 resurgent public health emergencies.

3

4 **Q. What additional argument does I&E Witness Wilson continue to make in her**
5 **rebuttal testimony?**

6 A. On page 6 of Ms. Wilson’s testimony, she argues that the Company should not
7 recover incremental COVID-19 related expenses net of savings because the amount
8 that the Company is requesting in its claim is immaterial. Ms. Wilson further argues
9 that “the Company should not be fully insulated from all costs associated with the
10 pandemic.” I&E St. 1-R, p. 6, lines 2-6.

11

12 **Q. Do you agree with this argument?**

13 A. No, I do not. The Commission did not place a materiality threshold on what should
14 be considered when calculating extraordinary, nonrecurring incremental COVID-
15 19 related expenses net of savings.

16

17 **Q. Did I&E Witness Wilson comment on the Company’s proposal to defer**
18 **incremental uncollectible expenses associated with COVID-19?**

19 A. Yes. She reiterates her recommendation to use a 43-month amortization period for
20 incremental uncollectible expenses up to the effective date of new rates in this
21 proceeding. She also recommends that the Company stop deferring COVID-19
22 related incremental uncollectible costs after the effective date of new rates,
23 “because the Company should have a new uncollectible percentage built into the

1 rate formula in this proceeding which accounts for changes due to COVID-19.”
2 I&E St. 1-R, p. 6, lines 11-17.

3

4 **Q. Do you agree with these recommendations?**

5 A. No, I do not. Please refer to the rebuttal and surrebuttal testimony of Robert L.
6 O’Brien for further discussion regarding the Company’s proposed amortization
7 period of 36 months as well as discussion as to why the Company will not have a
8 new uncollectible percentage built into the rate formula that will account for
9 COVID-19 changes.

10 As noted within Robert L. O’Brien’s surrebuttal testimony, the Company
11 excluded 2020 data from the calculation of uncollectible expense in this proceeding
12 due to the impacts of the pandemic and related Commission directives. Those
13 impacts will continue to be felt beyond the effective date of new rates. For example,
14 as Mr. O’Brien observes, the Company continues to see increased number and
15 length of deferred payment arrangements, consistent with the Commission’s
16 COVID-19 Orders. Payment arrangements entered into after April 1, 2021, total
17 approximately \$27.7 million as of early August. This amount of payment
18 arrangements is unprecedented for the Company, as the Company’s 3-year average
19 prior to 2020 was approximately \$10.0 million. The Company is not able to
20 ultimately predict the outcome of these arrangements. For instance, based on the
21 most current data, approximately 26% of customers entering into payment
22 arrangements in April 2021 and approximately 30% of customers entering into
23 payment arrangements in May 2021 are already past due on their new payment

1 arrangement. These delinquency rates were not available when the Company filed
2 this case; the majority of customer delinquencies on Commission-mandated special
3 payment arrangements have occurred recently. As the Company did not include
4 these effects in its uncollectibles expense claim in this proceeding, there is no way
5 for the Company to fully recover these costs other than that proposed in this
6 proceeding.

7

8 **Q. In the alternative, if the Commission agrees with Witness Wilson that the**
9 **Company's uncollectible expense adopted in this proceeding should reflect**
10 **COVID-19-related impacts, what would such uncollectible expense be?**

11 A. Based on the amount of customer debt currently in, or potentially subject to, a
12 Commission-mandated COVID-19 deferred payment arrangement, and assuming
13 the same default rates as the Company's other deferred payment arrangements, I
14 would estimate a 2020 uncollectible expense of approximately \$19.0 million.
15 Witness O'Brien explains the ratemaking impacts of such increased uncollectible
16 expense in his surrebuttal testimony. However, I must stress that this \$19 million is
17 a rough estimate, and it depends on assumptions that may not apply to the unique
18 and unpredictable impacts of the COVID-19 pandemic. Therefore, as witness
19 O'Brien and I have explained, the Company's initial proposal represents the more
20 appropriate (and precise) means of recovering COVID-19-related uncollectible
21 expense.

22

1 **Q. What do you wish to clarify as it related to Cloud-Based Software**
2 **Implementation Costs?**

3 A. I would like to further clarify the Company's requested claim for Cloud-Based
4 Software Implementation Costs, which was discussed in my rebuttal testimony.

5
6 **Q. What was the Company's initial claim for Cloud-Based Software**
7 **Implementation Costs?**

8 A. In my direct testimony, I stated that the Company included approximately \$3.1
9 million of cloud-based service arrangements from January 1, 2021 through
10 December 31, 2022 as operating expenses for GAAP purposes.

11

12 **Q. Is the above statement accurate?**

13 A. No, I misspoke related to the recording of these arrangements.

14

15 **Q. What should the direct testimony have read related to Cloud-Based Software**
16 **Implementation Costs?**

17 A. My direct testimony should have stated that amounts related to these arrangements
18 are recorded as regulatory assets for GAAP purposes in accordance with the
19 Company's last rate case settlement. Also, in accordance with the last rate case
20 settlement, the Company has included these arrangements within rate base for this
21 proceeding.

22

1 **Q. What is the Company's revised claim for Cloud-Based Implementation**
2 **Software Costs?**

3 A. The Company is requesting to discontinue previously issued settlement language
4 which permitted the Company to record these arrangements as regulatory assets vs.
5 operating expenses for purposes of U.S. GAAP. The Company would like to adopt
6 the accounting guidance of ASU 2018-15 with approval in this proceeding, and
7 capitalize the amount previously recorded as a regulatory asset and the future costs
8 of these arrangements in accordance with U.S. GAAP. This guidance, which was
9 not available at the time of the Company's last base rate filing, aligns GAAP
10 treatment with regulatory treatment and therefore there is no need for additional
11 settlement language as both GAAP and FERC allow these costs to be capitalized
12 for ratemaking purposes.

13
14 **Q. Does this conclude your surrebuttal testimony?**

15 A. Yes. I reserve the right to supplement my testimony through the course of this
16 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 6-SR

**Surrebuttal Testimony of Yvonne Phillips
Subject: Master Metering Proposals**

Date: August 10, 2021

1 (“OSBA”) Statement No. 1-R; and Harry Geller, CAUSE-PA Statement No. 1-R;
2 regarding metering of multitenant buildings.

3

4 **Q. Please summarize these witnesses’ comments in rebuttal testimony related to**
5 **master metering.**

6 A. Each witness responded to NEP witness Ringenbach’s proposal to implement a new
7 tariff rule 41.2 to allow residential master metering and submetering. They
8 indicated concerns with NEP’s proposal, including but not limited to the proposal’s
9 implications regarding consumer protections, universal service availability, energy
10 efficiency programs, rate establishment, cost and revenue allocation impacts, and
11 customer supplier choice. Witnesses Colton, Geller, and Knecht all recommend that
12 NEP’s proposal be rejected. OCA St. 4-R, p. 8, lines 5-8; CAUSE-PA St. 1-R, p.
13 59, lines 1-2; OSBA St. 1-R, p. 25, line 1.

14 Witnesses Geller and Knecht also comment upon the Company’s master
15 metering proposal, which I presented in my direct testimony, DLC St. 6. Witness
16 Geller supports the Company’s proposal, contrasting it with NEP’s. CAUSE-PA
17 St. 1-R, pp. 59-61. Witness Knecht alleges that the Company’s proposal did not
18 adequately address revenue allocation issues, and recommends that if it were
19 approved, the Company should create a new rate sub-class within Rate RS for
20 master metered multifamily buildings. OSBA St. 1-R, p. 19, lines 8-29.

21

22 **Q. Is the Company making any changes to its master metering proposal, as**
23 **described in your direct testimony (DLC St. 6)?**

1 A. Yes. The Company is withdrawing its master metering proposal in its entirety,
2 including the proposed revision to tariff rule 41 and addition of new tariff rule 41.1
3 included in the Company's initial filing. Such withdrawal will be reflected in the
4 Company's compliance tariff filing upon the conclusion of this proceeding.

5

6 **Q. Please explain.**

7 A. The Company's initial master metering proposal reflected a good-faith effort to
8 address the concerns of commentators in the Company's 2018 rate case and
9 participants in the subsequent master metering collaborative. As Company witness
10 DeMatteo explained in his rebuttal testimony in the 2018 proceeding and as I
11 reiterated in my direct testimony, DLC St. 6, the Company has historically taken a
12 cautious position with respect to residential master metering because of its attendant
13 potential for customer harm, which witnesses Colton, Knecht, Geller, and I
14 elucidated further in rebuttal testimony. The Company therefore worked with
15 collaborative participants to fashion a master metering rule that would address their
16 interests while also maintaining adequate customer protections. The Company's
17 resulting proposal sought to strike this balance and support low-income customers.

18 The comments of witnesses Colton, Knecht, and Geller, however, have
19 reaffirmed my opinion that the potential customer benefits of allowing limited
20 residential master metering, as contemplated in the Company's initial proposal, are
21 substantially outweighed by the risk of customer harm that could result from
22 expanding residential master metering more generally. Moreover, their comments
23 helped to demonstrate that NEP's proposal appears to be motivated more by profit

1 than customer service.¹ I do not believe it would be appropriate to jeopardize
2 residential customer protections in service of certain developers’ profit margins.

3 The Company is accordingly withdrawing its master metering proposal to
4 streamline the issues under review in this proceeding. While the Company’s initial
5 proposal was entirely distinct from NEP’s proposal, they both concern similar
6 subject matter, and so may have the potential to be conflated or otherwise
7 considered jointly. The Company’s withdrawal of its initial proposal therefore
8 allows the Commission to focus on NEP’s master metering proposal – and in doing
9 so, recognize the detriments of the proposal and reject it.

10

11 **Q. OSBA witness Knecht alleges that the Company’s initial master metering**
12 **proposal failed to satisfy the Company’s obligations under the 2018 rate case**
13 **settlement. OSBA St. 1-R, p. 19, lines 15-18. Please respond.**

14 A. I disagree with Mr. Knecht’s allegation. First, I observe that Mr. Knecht’s concern
15 is untimely. Mr. Knecht did not raise this issue in his direct testimony. This failure
16 was through no fault of the Company; rather, it may have been due to an internal
17 “communications snafu” at OSBA (see OSBA St. 1, p. 1, lines 25-26). Furthermore,
18 OSBA participated in the master metering collaborative meeting held on February
19 24, 2021, where the parties discussed a near-final version of the Company’s initial

¹ E.g., CAUSE-PA St. 1-R, p. 47, lines 7-8 (explaining that NEP’s submetering proposal would allow NEP to profit on the difference between residential and nonresidential rates for electric service); OSBA St. 1-R, p. 24, lines 6-11 (observing that “there does not appear to be anything to stop developers/landlords from implicitly including the cost of universal service charges in their bills to residents,” despite not providing any universal service programs in return for such charges).

1 master metering proposal. OSBA raised no concerns regarding settlement
2 compliance or revenue allocation at that meeting.

3 Second, I disagree with Mr. Knecht's suggestion that the Company did not
4 "address[] revenue allocation implications" of its initial proposal. As I explained in
5 my direct testimony, limiting master metering to new services prevents migration
6 of existing customers between rate classes, thereby mitigating related revenue
7 allocation impacts. DLC St. 6, p. 6, lines 2-9. Moreover, while the Company does
8 not have a projection of how many new customers would have sought master
9 metering under the Company's initial proposal, the number would likely have been
10 small, due to the narrow range of buildings that would have been eligible under that
11 proposal. Company witness Gorman responds to this issue in more detail in his
12 surrebuttal testimony, DLC St. 15-R.

13 In any event, the Company is withdrawing its master metering proposal as
14 discussed above, rendering Mr. Knecht's concern moot.

15

16 **Q. Does this conclude your surrebuttal testimony?**

17 A. Yes. I reserve the right to supplement my testimony through the course of this
18 proceeding.

Exhibit YP-1-SR

Duquesne Light Company
Docket No. R-2021-3024750

Interrogatories of
Nationwide Energy Partners, LLC

Set III

Witness: Yvonne Phillips and David Defide

NEP-III-2

2. Re Phillips Rebuttal St. No. 6-R p. 7 lines 13-16: For the direct-install program referenced, please provide a) the number of building owners that have participated, b) identify in each instance what equipment was used (lighting, appliances, etc.), c) how many tenant premises were impacted and d) to what extent common areas of the buildings were impacted.

Response:

For the direct-install program, the following table shows the number of program participant multifamily facility owner-operators, discrete facilities, number of tenant premises treated, measures implemented and whether common areas received treatment during Act 129 program years 11 and 12 (June 1, 2019, to May 31, 2021):

Participant	Facility	Metering	Units	Measures Installed In-Unit	Common Area
Owner Operator-1	Facility-A	TM	31	lamps, smart strips, night lights	yes
	Facility-B	MM	104	lamps, smart strips, night lights	yes
	Facility-C	TM	17	refrigerators, lamps, smart strips, night lights	no
	Facility-D	TM	44	lamps, smart strips, night lights	no
	Facility-E	TM	91	refrigerators, water measures, lamps, smart strips, night lights	no

	Facility-F	TM	181	refrigerators, water measures, lamps, smart strips, night lights	yes
	Facility-G	TM	76	refrigerators, water measures, lamps, smart strips, night lights	yes
	Facility-H	TM	25	lamps, smart strips, night lights	yes
	Facility-I	MM-155 TM-41	196	refrigerators, lamps, smart strips, night lights	yes
	Facility-J	TM	115	lamps, smart strips, night lights	yes
	Facility-K	TM	80	lamps, smart strips, night lights	yes
Owner Operator-2	Facility-A	MM	201	refrigerators, lighting fixtures	yes
Owner Operator-3	Facility-A	TM	22	lamps, smart strips, night lights	no
	Facility-B	TM	20	refrigerators, lamps, smart strips, night lights	no
	Facility-C	TM	47	lamps, smart strips, night lights	no
Owner Operator-4	Facility-A	MM	226	refrigerators, lighting fixtures	yes
Owner Operator-5	Facility-A	TM	81	water measures, lamps, smart strips, night lights	no
	Facility-B	TM	11	lamps, smart strips, night lights	no
	Facility-C	TM			yes
	Facility-D	TM			yes
Owner Operator-6	Facility-A	TM	48	water measures, lamps, smart strips, night lights	no
Owner Operator-7	Facility-A	MM	1	lighting fixtures	yes
	Facility-B	MM	12	refrigerators, lighting fixtures	yes
	Facility-C	MM	8	refrigerators, lighting fixtures	yes

	Facility-D	MM	150	refrigerators, lighting fixtures	yes
	Facility-E	MM	198	refrigerators, lighting fixtures	yes
	Facility-F	TM	26	refrigerators, lighting fixtures	no
	Facility-G	MM	50	refrigerators, lighting fixtures	yes
	Facility-H	MM	57	refrigerators, lighting fixtures	yes
	Facility-I	MM	73	refrigerators, lighting fixtures	yes
	Facility-J	MM	200	refrigerators, lighting fixtures	yes
	Facility-K	MM	85	refrigerators, lighting fixtures	yes
	Facility-L	TM	55	refrigerators, lighting fixtures	no
Owner Operator-8	Facility-A	TM	51	lamps, smart strips, night lights	no
Owner Operator-9	Facility-A	MM	99	water measures, lamps, smart strips, night lights	no
	Facility-B	TM	82	water measures, lamps, smart strips, night lights	no
Owner Operator-10	Facility-A	TM		lamps, smart strips, night lights	yes
	Facility-B	TM	42	lamps, smart strips, night lights	yes
	Facility-C	TM	43	refrigerators, lamps, smart strips, night lights	yes
	Facility-D	TM	48	lamps, smart strips, night lights	no
	Facility-E	MM	93	lamps, smart strips, night lights	no
Owner Operator-11	Facility-A	TM	23	lamps, smart strips, night lights	no
Owner Operator-12	Facility-A	TM	98	lamps, smart strips, night lights	yes
Owner Operator-13	Facility-A	TM	50	refrigerators, lamps, smart strips, night lights	no

Owner Operator-14	Facility-A	MM	16	lamps, smart strips, night lights	no
Owner Operator-15	Facility-A	TM	74	water measures, lamps, smart strips, night lights	no
	Facility-B	TM	45	lamps, smart strips, night lights	no
	Facility-C	TM	59	water measures, lamps, smart strips, night lights	no
	Facility-D	TM	22	lamps, smart strips, night lights	no
	Facility-E	TM	31	lamps, smart strips, night lights	no
	Facility-F	TM	42	lamps, smart strips, night lights	yes
	Facility-G	TM	16	lamps, smart strips, night lights	no
	Facility-H	TM	9	lamps, smart strips, night lights	no
	Facility-I	TM	36	lamps, smart strips, night lights	no
	Facility-J	TM	74	refrigerators, lamps, smart strips, night lights	no
	Facility-K	MM	96	lamps, smart strips, night lights	no
	Facility-L	TM	100	lamps, smart strips, night lights	no
	Facility-M	TM	45	lamps, smart strips, night lights	no
	Facility-N	TM	12	lamps, smart strips, night lights	no
	Facility-O	TM	99	refrigerators, lamps, smart strips, night lights	no
Owner Operator-16	Facility-A	TM	55	lamps, smart strips, night lights	no

Owner Operator-17	Facility-A	TM	185	lamps, smart strips, night lights	no
	Facility-B	TM	88	water measures, lamps, smart strips, night lights	no
	Facility-C	MM	79	lamps, smart strips, night lights	no
	Facility-D	TM	25	lamps, smart strips, night lights	no
Owner Operator-18	Facility-A	MM	89	lamps, smart strips, night lights	yes
Owner Operator-19	Facility-A	TM	5	refrigerators, water measures, lamps, smart strips, night lights	no
	Facility-B	TM	18	lamps, smart strips, night lights	no
Owner Operator-20	Facility-A	TM		new construction	yes
Owner Operator-21	Facility-A	TM		new construction	yes
Owner Operator-22	Facility-A	TM	115	refrigerators, lighting fixtures	yes

MM: Master-metered

TM: Tenant-metered

Duquesne Light Company
Docket No. R-2021-3024750

Interrogatories of
Nationwide Energy Partners, LLC

Set III

Witness: Yvonne Phillips and David Defide

NEP-III-4

4. Re Phillips Rebuttal St. No. 6-R p. 8 lines 9-13: Please provide the sampling data cited which demonstrates the “return” from participating tenants that install Duquesne provided equipment.

Response:

The “return” reflects evaluation, measurement, and verification activities during Act 129 Phase III (period ending 5/31/2021) performed by the Company’s independent evaluator for the Multifamily Housing Retrofit Program, which verified 6,188 MWh annualized savings and paid \$1,315,000 incentives. These results are reported annually, and are available on the Commission’s website at <https://www.puc.pa.gov/filing-resources/issues-laws-regulations/act-129/electric-distribution-company-act-129-reporting/>.

These findings are also annually reviewed and validated by the Commission’s Act 129 Statewide Evaluator. See <https://www.puc.pa.gov/filing-resources/issues-laws-regulations/act-129/act-129-statewide-evaluator-swe/>.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 7-SR

**Surrebuttal Testimony of Katherine M. Scholl
Subject: Residential COVID-19 Debt Relief and Universal Services**

Date: August 10, 2021

1 **SURREBUTTAL TESTIMONY OF KATHERINE M. SCHOLL**

2

3 **Q. Please state your full name and business address.**

4 A. My name is Katherine M. Scholl. My business address is 411 Seventh Avenue,
5 Mail Drop 15-1, Pittsburgh PA 15219.

6

7 **Q. What is your position at Duquesne Light Company?**

8 A. I am the Director of Billing and Revenue Management.

9

10 **Q. Did you previously submit testimony in this proceeding on behalf of the**
11 **Company?**

12 A. Yes. I submitted my direct testimony, DLC Statement No. 7, on April 16, 2021;
13 and rebuttal testimony, DLC Statement No. 7-R, on July 26, 2021.

14

15 **Q. Are you sponsoring any Exhibits along with your surrebuttal testimony?**

16 A. Yes, I am sponsoring Exhibit KMS-1-SR, an example CAP bill.

17

18 **Q. What is the purpose of your surrebuttal testimony?**

19 A. I am responding to the rebuttal testimonies of Christine Wilson, Bureau of
20 Investigation and Enforcement Statement No. 1-R regarding the proposed COVID-
21 19 Residential Debt Relief Program; and Roger Colton, Office of Consumer

1 Advocate (“OCA”) Statement No. 4-R, regarding proposed changes to the
2 Company’s Universal Services programs.

3 **Q. What is Witness Wilson’s position on the proposed COVID-19 Residential**
4 **Debt Relief Program?**

5 A. Witness Wilson recommends that the COVID-19 Residential Debt Relief Program
6 be disallowed, citing decreasing unemployment levels and the Commission’s order
7 (M-2020-3019244) earlier this year to offer flexible payment arrangements.

8 **Q. Do you agree with Witness Wilson’s position on disallowing the COVID-19**
9 **Residential Debt Relief program?**

10 A. I do not. Decreasing unemployment levels mean that customers may be better
11 suited to pay their bills going forward, though they may still need help to pay-off
12 large balances that accumulated during the 16-month moratorium. Payment
13 arrangements – while flexible – continue to challenge affordability for this already-
14 challenged group of customers.

15 **Q. Does witness Wilson provide any recommendations, should the Commission**
16 **decide to approve the COVID-19 Residential Debt Relief Program?**

17 A. Yes. I will summarize Witness Wilson’s recommendation as follows:

18 1. Eliminate the minimum income eligibility so that all low-income
19 households that meet the qualifications may participate;

- 1 2. Maintain the originally proposed end-date of March 31, 2022 at the very
2 latest;
- 3 3. The administrative costs – proposed at \$500,000 – should be tracked and
4 recorded for future consideration and potential recovery in the next base
5 rate proceeding;
- 6 4. The costs related to waiving of reconnection charges and service
7 restoration should not be in addition to the proposed \$3 million budget; and
8 5. That the budget be capped at \$3 million, excluding the administrative costs.

9

10 **Q. Do you agree with Witness Wilson’s recommendations?**

11 A. I accept each of Witness Wilson’s recommendations as noted in the previous
12 question.

13

14 **Q. Describe the parts of Witness Colton’s rebuttal testimony to which you are
15 responding.**

16 A. Witness Colton agrees with certain recommendations made by Witness Geller,
17 including the recommendation to “...notify all customers when they reach 50, 75,
18 and 90% of their CAP maximum levels and advise them of their potential eligibility
19 for exemptions.” (OCA 4-R at page 2.)

20

21 **Q. Do you agree with this recommendation?**

22 A. I do not.

1 First, the Company recently launched new bill designs, including one that
2 was specifically designed for CAP customers and was reviewed with CAP
3 customers for feedback prior to its development and launch. An example of this
4 new CAP bill is included as Exhibit KMS-1-SR. The new bill design clearly
5 illustrates how much of the maximum annual discount has been used, and when the
6 discount will be reset.

7 Second, the Company recently worked with one of its CBOs – Holy Family
8 Institute – to appoint a Customer Success Associate. This person routinely reviews
9 the accounts of customers who are at 70% or more of their maximum annual
10 discount. She reaches out to them and discusses both LIURP and any causes for
11 exceptions due to usage out of the customer’s direct control.

12 I believe these two measures are sufficient for notifying a customer that he
13 or she is approaching the maximum annual discount.

14

15 **Q. Has the Company found outreach such as that proposed by Witness Colton to**
16 **be effective?**

17 A. For many customers, additional letters and outreach do not appear to affect
18 behavior.

19 Consider the case of recertification. In his direct testimony, Mr. Colton took
20 exception of the Company’s number of customers who fail to recertify:

21 From January 2019 through May 2021, 9,074 low-income
22 customers exited the Duquesne Light CAP. ... more than 77%
23 (6,989 of 9,074) were removed due to a failure to reverify their
24 income.
25

1 For a utility that has a current CAP participation of less than 35,000
2 customers, to lose nearly 7,000 participants in one 17-month period
3 due to a failure to recertify, when not everyone is required to
4 recertify every year, and when recertifications were halted
5 completely for four months (April – July), should present concerns
6 to the Commission and to the utility.
7

8 Mr. Colton failed to recognize that the Company did not actually “lose” nearly
9 7,000 CAP customers. CAP participation remained in the 34,000 – 35,000 range
10 throughout.

11 Customers receive multiple forms of outreach – by letter and often by phone
12 – prior to being removed from CAP for failure to recertify. After they are defaulted
13 – and presumably when they recognize that they have been defaulted through their
14 first non-CAP bill – they reach out to our CBOs and are reinstated in CAP.

15 More letters and automated calls do not necessarily equate to better
16 outcomes. I firmly believe that personalized outreach and coaching, which the
17 Company is employing with the addition of the Customer Success Associate, is a
18 much better approach.
19

20 **Q. Are there any other areas of Mr. Colton’s rebuttal testimony to which you**
21 **would like to respond?**

22 A. Yes. I would like to address how Mr. Colton responded to Mr. Geller’s
23 recommendation that if more than 5% of the Company’s CAP customers reach the
24 maximum prior to the 11th month of a program year, the Company should be
25 required to further increase CAP maximums, presumably across the board. See
26 OCA St. 4-R, pp. 2-5.
27

1 **Q. Do you agree with Mr. Colton’s position on not automatically increasing the**
2 **maximum annual discounts if the percent of customers reaching the maximum**
3 **exceeds 5%?**

4 A. I do. Mr. Colton makes a compelling argument, noting that it is important to
5 understand why customers are reaching the maximum discount; who is reaching
6 the maximum discount; and for how long CAP participants are exceeding the
7 maximum annual discount. Knowing the underlying cause of customers reaching
8 the maximum discount is critical to crafting an appropriate response. Mr. Colton
9 wisely notes, “Duquesne should not adopt, in advance, a single remedy to a
10 “problem” that may well have any number of alternative causes and, therefore, any
11 number of reasonable remedies.” OCA St. 4-R, p. 5 lines 11-13. I wholeheartedly
12 agree. Further, I believe that this matter is best addressed in a Universal Services
13 proceeding.

14
15 **Q. Does this conclude your surrebuttal testimony?**

16 A. Yes. I reserve the right to supplement my testimony through the course of this
17 proceeding.

Exhibit KMS-1-SR



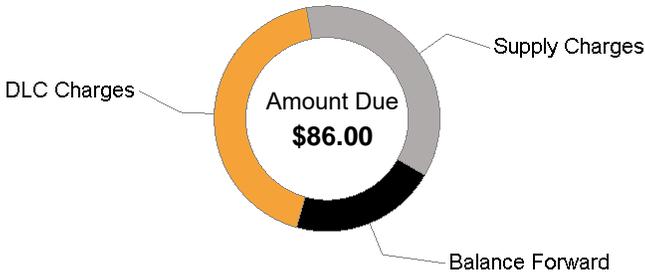
Account # [REDACTED]

Due Date	Amount Due
08/18/2021	86.00

Bill Summary

Bill ID: [REDACTED] Date Prepared: 07/28/2021

Previous Bill	43.00
Payment(s) Received	0.00
Balance Forward	\$43.00
Current Amount Due (see Page 3 for Details)	102.32
CAP Discount	- 5 .32
AMOUNT DUE BY 08/18/2021	\$86.00



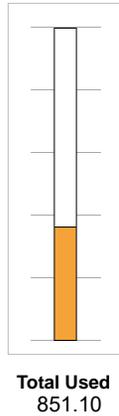
Account Balances

Customer Assistance Program (CAP)

Annual CAP Discount Reset Date	08/06/2021
Maximum Annual CAP Discount	2 350.00
Annual CAP Discount Used to Date	- 851.10
Remaining CAP Discount	1 4 8. 0

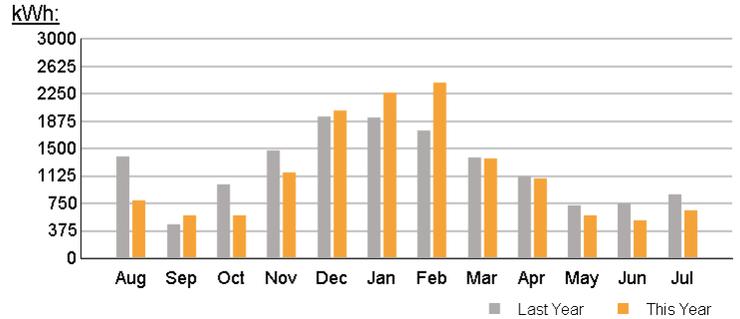
Total Account Balance

Last Account Balance	631.21
Account Adjustments	0.00
Payments received	0.00
Current service charges	102.32
Debt forgiven	0.00
CAP discount applied	- 5 .32
Total Account balance	6 4.21



Usage Comparison Chart

Period	Total kWh Usage	Avg Daily kWh Usage	# of Days	Avg Daily Temp (F)
Current Month	688	23	30	3
Last Month	546	1	32	1
Same Month Last Year	02	2	33	8



Average Monthly Usage for the last 12 months 1200 kWh
Total Annual Usage for the last 12 months 143 kWh

BI_POSTAL_20210728PRD.xml

Online: www.DuquesneLight.com

Phone: 412-3 3- 100

Billing and meter reading details on page 3

Please return this portion with your payment. Please enclose check facing forward. Make payment payable to Duquesne Light Company in US Currency.

A late charge of 1.25% may be assessed after 2021-08-18



Account # [REDACTED]

Due Date	Amount Due
08/18/2021	86.00

\$ [REDACTED]

USD Amount Enclosed

Please mail payment to:

DUQUESNE LIGHT COMPANY
PO BOX 3 1324
PITTSBURGH PA 15250- 324



General Information

Visit us online or call to learn about payment options or for a copy of our rate schedules. For questions about your bill please contact us before the bill due date.

Online: www.DuquesneLight.com

Phone: 412-3 3- 100

Mail: Dept 6-1
411 th Ave Ste 3
Pittsburgh PA 1521 -1 42

Billing and Service Options

Sign up online for any of the following services

E-Billing - Free service lets you view bills online

Budget Billing - Levels out payments across the year

Start/Stop Service - If you re moving and need to have your service turned on or off you must call Customer Service at 412-3 3- 100 or visit our website

Double Notice Protection - Sends a payment reminder to you and a person you designate

Understanding Your Bill

Customer Charge - A monthly basic service charge that includes costs for meter reading customer billing service equipment and other expenses. These expenses are incurred even in months when customers do not use electricity.

Distribution Charges - Basic service charges for delivering electricity over a distribution system to the home or business from the transmission system.

Distribution System Improvement Charge (DSIC) - A charge for company investment to improve service quality and increase safety by repairing improving or replacing eligible infrastructure used to deliver electricity.

DLC Charges - Services necessary for the physical delivery of electricity service such as supply including default service transmissions and distribution.

Kilowatt-Hour (kWh) - The basic unit of electric energy for which most customers are charged. It equals the amount of electricity used by 10 100-watt light bulbs left on for one hour.

Meter Reading - An actual (Act) reading is a reading taken from the meter. An estimated (Est) reading is used when no actual reading is available and is based on past electric usage.

Non-Basic Service Charges - Any category of service not related to basic service.

Smart Meter Charge - Charges for advanced metering technology and related infrastructure that will provide the ability for features such as two-way communication and interval usage data.

Supply Charges - Basic service charges for generation supply to retail customers.

Transmission Charges - Basic service charges for the cost of transporting electricity over high voltage wires from the generator to the distribution system.

Customer Assistance Program (CAP)

CAP is Duquesne Light Company's discount program for residential customers whose total household income is at or below 150% of the Federal Poverty Guidelines. Customers who enroll in CAP are eligible for a reduced monthly payment based on their verified household income. The CAP Program also includes an opportunity to have existing debt forgiven. Please call a CAP Specialist at 888-3 3- 600 with any questions or for information on how to enroll in the program.

CAP Discount - The difference between your actual billed amount and your CAP Monthly Payment amount.

CAP Recertification - CAP customers are required to verify their income every two years on the anniversary of the CAP enrollment. Failure to recertify results in removal from CAP.

Debt Forgiveness - The portion of your pre-program amount that is forgiven based on receipt of regular monthly payments under the CAP program.

Grant Payment - Energy assistance grants such as LIH AP and Dollar Energy Fund which are applied directly to the bill.

Maximum Annual CAP Discount - The maximum amount of CAP discounts allowed annually.

CAP Payment Amount - Your monthly CAP payment amount is based on a percent of your income. At any time if your average or actual billed amount is less than that will become your CAP Payment Amount.

Autopay advertisement with graphic of a document with a dollar sign and arrows, and text: 'AUTOPAY SAVES YOU TIME AND MONEY. WITH NOTHING TO MAIL, NO CHECKS TO WRITE, AND NO STAMPS TO BUY - AUTOPAY SAVES YOU VALUABLE TIME AND MONEY. YOUR MONTHLY PAYMENT IS AUTOMATICALLY DEDUCTED FROM YOUR BANK ACCOUNT ON THE DUE DATE. ENROLL AT: DUQUESNELIGHT.COM/AUTOPAY' and DLC logo.

Message Center

Need help paying your electric bill Learn more about our energy assistance programs at DuquesneLight.com/assistance.

Signing up for DLC s e-Bill program is fast and easy! nroll today at DuquesneLight.com/ebill and you ll receive an email each month when your bill is available.

Account Detail

Supplier Agreement ID: [REDACTED]

Meter Reading Usage Information

Meter Number	[REDACTED]
Present 0 /28/2021 Act	60 2 8.2200
Prior 06/28/2021 Act	5 5 0.3380
Difference	68 .8820
Your Meter Multiplier	1
Total kWh Used	68 .8820

Current Bill Details

DLC Rate	RH-Residential Heating		
Price to Compare	0.064 / kWh		
DLC Charges			\$57.72
Customer Charge			12.51
Distribution	68 .8820 kWh	0.061 33	42.4
DSIC Surcharge		4. 8%	2. 4
Supply Charges			\$44.60
Supply	68 .8820 kWh	0.0545 5	3 .55
Transmission	68 .8820 kWh	0.010252	.05

Total kWh Used 687.8820

Service Charges \$102.32

Current Amount Due Detail

Service Charges		
DLC Charges		5 . 2
Supply Charges		44.60
Subtotal		\$102.32

Shopping and Supplier Information

When shopping for electricity with an lectric Generation Supplier please provide the following information

Supplier Agreement ID: [REDACTED]
Rate Schedule: RH-Residential Heating

The current Price to Compare is listed above in Account Detail and will change every June and December. For more information supplier offers visit www.PAPowerSwitch.com and www.oca.state.pa.us.

Additional Notifications

Give to Dollar nergy Fund to help people without heat or light. Make a monthly pledge at www.du uesnelight.com or send a check to Du uesne Light Hardship Fund Donations 411 Seventh Avenue MD 15-1 Pittsburgh PA 1521 . Your gift is tax deductible. A change in the Distribution System Improvement Charge effective July 1 will increase your monthly bill by about 0.54 or less than 1%.

A change in the Transmission and Default Service Supply rates that went into effect June 1 will increase the overall monthly bill of an average residential customer who purchases electric generation from Du uesne Light by about 2.08 or 2%.

Du uesne Light offers energy efficiency programs to help customers save money by conserving energy and reducing demand. To participate or to learn more about these programs visit www.wattchoices.com.

SIGN UP FOR AUTOPAY and learn about other convenient payment options by visiting our website www.du uesnelight.com.



Account #

REDACTED

Page 4 of 4

Additional Notifications

estimated Gross Receipts Tax of 6.04 and estimated PA State Tax of 6.5 are included in your rates.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2021-3024750

Duquesne Light Company
Statement No. 10-SR

Surrebuttal Testimony of Robert L. O'Brien

Dated: August 10, 2021

1 **I. INTRODUCTION**

2 **Q. Please state your name.**

3 A. My name is Robert O'Brien.

4 **Q. Have you previously testified in this proceeding?**

5 A. Yes, I submitted Direct Testimony on behalf of Duquesne Light Company ("DLC"
6 or "Company") in this proceeding, dated April 16, 2021, before the Pennsylvania
7 Public Utility Commission ("Commission"); and I also submitted rebuttal
8 testimony on July 26, 2021.

9 **Q. What is the purpose of your Surrebuttal Testimony?**

10 A. My Surrebuttal Testimony will address a portion of the rebuttal testimony of
11 Bureau Investigation and Enforcement ("I&E") witness Christine Wilson.
12

13 **Q. Are you sponsoring any Exhibits along with your surrebuttal testimony?**

14 A. Yes, I am sponsoring Exhibit RLO-1-SR, which illustrates the adjustment to the
15 Company's revenue requirement that would be required if the Commission were to
16 adopt witness Wilson's recommendation to include COVID-19-related
17 uncollectibles in the Company's uncollectible expense for the FPFTY.
18

19 **Q. What portion of I&E Witness Wilson's rebuttal testimony will you address?**

20 A. I will address Ms. Wilson's statement on page 6, lines 13 to 17 of I&E Statement
21 No. 1-R where she states, "...that the Company be required to discontinue
22 recording a regulatory asset for COVID-19 related to incremental uncollectible
23 costs after the effective date of new rates in this proceeding. This is because the

1 Company should have a new uncollectible percentage built into the rate formula in
2 this proceeding which accounts for changes due to COVID-19.”

3

4 **Q. Did the Company, as Ms. Wilson suggests, include any amount for the**
5 **COVID-19 related uncollectible expense recovery in setting its new**
6 **uncollectible percentage that is built into the rate formula in this proceeding?**

7 A. No, it did not. As shown on DLC Exhibit 2, Schedule D-10, the Company used the
8 years 2015 to 2019 to establish the base percentage built into rates in this
9 proceeding. This removes the impact of the COVID-19 uncollectible activity in
10 2020 from the uncollectible account percentage used to establish prospective rates.
11 The Company has made a separate claim for the deferred amounts through June 30,
12 2021, for COVID-19 uncollectible expense to be recovered through amortization
13 as part of this rate case.

14

15 **Q, Did any party to this proceeding propose any change in the Company’s use of**
16 **the 2015 to 2019 period to establish the base percentage used to determine the**
17 **normal uncollectible expense in this proceeding?**

18 A. No, there were no proposed adjustments to the use of those years or to the
19 percentage established as presented in DLC Exhibit No. 2, Schedule D-10.

20

21 **Q. Should, as Ms. Wilson also suggests, the Company have included an amount**
22 **which accounts for changes due to COVID-19?**

1 A. No, it would be wrong to incorporate any impact from COVID-19 on uncollectible
2 expense into the base rates in the proceeding. The normal procedure used to
3 establish the uncollectible expense is to use a historic period to develop a base
4 percent as shown on Schedule D-10 as done in this proceeding. As described in
5 my direct testimony, the year 2020 was not included because of the distortion
6 caused by COVID-19 and related Commission directives regarding uncollectible
7 activities.

8

9 **Q. Do you agree that the COVID-19 uncollectible expense to be recovered should**
10 **be amortized as recommended by Ms. Wilson?**

11 A. Yes, I agree with the use of an amortization procedure with respect to these
12 expenses, though I continue to disagree with Ms. Wilson's recommendation to use
13 a 43-month period.

14

15 **Q. How does the use of an amortization procedure impact the total recovery of**
16 **the COVID-19 uncollectible expense recovery?**

17 A. As Ms. Wilson states on I&E Statement No. 1, page 11, lines 21 and 22,
18 "[A]mortization allows for full recovery of the regulatory asset no matter when a
19 utility makes a subsequent base rate case filing."

20

21 **Q. Is the Company able to establish what the final amounts for the COVID-19**
22 **uncollectible expense will be at this time?**

1 A. No. As I understand it, because of the significant increase in the number of deferred
2 payment agreements that exist as a direct result of COVID-19, some of which
3 extend for up to 60 months, and the Commission’s related Orders, the Company
4 can only estimate what the total COVID-19 uncollectible costs might be. To allow
5 the Company to continue to identify all COVID-19 uncollectible amounts and
6 record them in the regulatory asset will allow the Company the opportunity for full
7 recovery of the actual uncollectible amounts.

8

9 **Q. Are the details regarding the COVID-19 uncollectible procedures described**
10 **by DLC Witness Bachota?**

11 A. Yes, they are.

12

13 **Q. In the alternative, if the Company is not permitted to defer incremental**
14 **COVID-19 uncollectible expense following the effective date of new rates, will**
15 **changes to the Company’s claimed uncollectible expense for the FPFTY be**
16 **required?**

17 A. Yes. In such instance, the Company’s claimed uncollectible expense would need to
18 be adjusted to conform to witness Wilson’s recommendation that “the Company
19 should have a new uncollectible percentage built into the rate formula in this
20 proceeding which accounts for changes due to COVID-19.” Otherwise, if this
21 adjustment is not included, the Company would be denied the opportunity to
22 recover these expenses.

1 This approach would necessitate an increase in the Company's claimed
2 uncollectible expense for the FPFTY of \$3.007 million, for a total uncollectible
3 expense of \$15.332 million, in addition to the \$2.094 million for the COVID-19
4 uncollectible expense included in the Company's original filing on Schedule D-12
5 (line 3 + line 6 / 3).

6

7 **Q. Have you prepared a schedule showing the calculation of the additional**
8 **uncollectible expense resulting from including these COVID-19**
9 **uncollectibles?**

10 A. Yes, I have. Exhibit RLO-1-SR is an update of my original uncollectible expense
11 calculation of \$12.325 million and a factor of 1.30% as shown on Exhibit DLC 2,
12 Schedule D-10 line 11 and line 8 respectively.

13

14 **Q. Please describe your changes to Exhibit DLC 2, Schedule D-10 which are**
15 **shown on Schedule RLO-1-SR.**

16 A. The changes are shown in columns 6 and 7. Line 10a shows the \$19.0 million that
17 DLC Witness Bachota estimates will be the total 2020 related uncollectibles
18 including all estimated COVID-19 related uncollectibles (see DLC St. 2-SR). Line
19 10b shows the recorded 2020 uncollectibles of \$3.697 million shown on line 6
20 while line 10c shows the COVID-19 estimates that the Company included in its
21 original filing on Exhibit DLC 2, Schedule D-12 of \$6.281 million. The net of
22 these three amounts is the additional COVID-19 uncollectible expense to be
23 recovered. Using the three-year amortization period, the \$9.022 million would be

1 recovered annually at \$3.007 million per year as shown on lines 10d, 10e and 11b.
2 This additional uncollectible expense of \$3.007 million would result in an increase
3 of the uncollectible factor used in the gross revenue conversion factor from the
4 1.300% shown on line 8 to the 1.617% shown on line 15.

5
6 **Q. How do you recommend the additional COVID-19 uncollectible expenses,**
7 **beyond the \$6.281 million, be identified and included in the Company's**
8 **revenue requirement?**

9 A. I think the Company's initial proposal - to continue to identify and defer the
10 incremental COVID-19 related uncollectible expense, and recover such expense
11 through amortization until fully recovered – remains the preferable approach. In
12 this manner, the Company will be able to recover no more or less than the actual
13 amounts. Unlike the proposal by Ms. Wilson, which would increase the FPFTY
14 revenue requirement by \$3.007 million, the Company's proposal to continue to
15 identify and add these additional COVID-19 uncollectible expenses to the
16 deferred account would simply continue the amortization recovery into the future
17 and not increase the current FPFTY revenue requirement.

18
19 **Q. Does this complete your prepared surrebuttal testimony at this time?**

20 A. Yes, it does.

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022
(\$ in Thousands)

SCHEDULE RLO-1-SR
Witness: O'Brien
Page 1 of 1

SCHEDULE D-10
Witness: O'Brien
Page 1 of 1

ADJUSTMENT---UNCOLLECTIBLE ACCOUNTS

Adjustment # 10

Line #	Description	[1] Reference	[2] Non-CAP Net Write-Offs	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]	[6] Additional COVID Related Uncollectible Expense	[7] Updated Uncollectible Expense and Factor
1	2015		\$ 11,683	\$ 829,479	1.41%			
2	2016		\$ 8,242	\$ 827,774	1.00%			
3	2017		\$ 12,903	\$ 819,958	1.57%			
4	2018		\$ 13,258	\$ 861,050	1.54%			
5	2019		\$ 8,799	\$ 884,592	0.99%			
6	2020		\$ 3,697	\$ 889,568	0.42%			
7	Five Year Average Sum (L 2 to L 6) / 5	5	\$ 9,380	\$ 856,588		1.100%		
8	Five Year Average 2015 to 2019 Sum (L 1 to L 5) / 5	5	\$ 10,977	\$ 844,570		1.300%		
	Pro Forma Adjustment		Pro Forma Revenue	Percent Net Write-Offs				
9	Five Year Average 2015 to 2019 Sum (L 1 to L 5) / 5		\$ 948,073					
10	Five Year Average 2015 to 2019	[5] L 8		1.300%				
10a	Estimated Total Uncollectible Expense for 2020 Including COVID Related Uncollectibles					\$ 19,000	JB Surrebuttal Line 6	
10b	Recorded 2020 Uncollectible Expense					(3,697)		
10c	Estimated COVID Uncollectible Expense included in Filing (DLC Exhibit 10, Schedule D-12, Line 3 + Line 6)					(6,281)		
10d	Increase in COVID Uncollectible					\$ 9,022	Sum L 10a to 10c	
10e	Amortization period for COVID Related Uncollectible Expense - in years					3		
11	Pro Forma Uncollectible Expense	L 9 * L 10				\$ 12,325		
11a	Annualized COVID Uncollectible Expense	L 10d / L 10e				\$ 3,007		
11b	Total Uncollectible Expense	L 11 + L 11a					\$ 15,332	
12	Uncollectible Expense in Forecast					7,455		
13	Pro Forma Adjustment	L 11- L 12				\$ 4,870		
14	Five Year Average 2015 to 2019	Line 9					\$ 948,073	
15	UPDATE OF UNCOLLECTIBLE FACTOR	L 11b / L 14						1.617%

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 15-SR

Surrebuttal Testimony of Howard S. Gorman

Dated: August 10, 2021

1 **Q. Please state your name.**

2 A. My name is Howard Gorman.

3 **Q. Have you previously submitted testimony in this proceeding?**

4 A. Yes, I submitted Direct Testimony on April 16, 2021, on behalf of DLC in this
5 proceeding before the Commission. I also submitted Rebuttal Testimony on July
6 26, 2021. My testimony described the jurisdictional separation studies and the
7 unbundled, allocated cost of service study that I prepared for DLC. The purpose of
8 the JSS is to determine the portion of DLC's total annual revenue requirement that
9 is subject to the jurisdiction of the Commission, i.e., the distribution revenue
10 requirement. The purpose of the ACOS is to assign, on a cost-causation basis,
11 DLC's distribution revenue requirement among the rate classes in its Tariff.
12 Abbreviations used in this Rebuttal Testimony have the same meaning as in my
13 Direct Testimony.

14 **Q. What is the purpose of your Surrebuttal Testimony?**

15 A. My Surrebuttal Testimony will respond to the Rebuttal Testimony of the following
16 witnesses in the following areas:

- 17 • OSBA Witness Knecht regarding cost allocation and regarding his
18 comments on aspects of the Company's proposal on Master Metering, and
19 • OCA Witness Watkins regarding cost allocation.

20

21

22

23

1 Allocated Cost of Service

2 **Q. Was the methodology that you used to prepare the JSS and the ACOS the same**
3 **as in the past?**

4 A. Yes. The JSS and ACOS are presented in Exhibit 6, and an updated JSS and ACOS
5 in Exhibit 6(R). The methodology used in the present rate case was the same as in
6 the Company's last four rate cases and the development of the allocators in the
7 present rate case was also the same as in prior cases.

8 **Q. Other than OSBA and OCA, did any party object to the Company's ACOS?**

9 A. No. As stated in my Rebuttal testimony, the Company's ACOS was accepted
10 explicitly or implicitly by all other parties in this case. In addition, no party
11 objected to the Company's ACOS in the four prior cases, except for OCA, which
12 has consistently opposed any customer component of the distribution system
13 (another party in 2018 shared OCA's concerns but did not object to the ACOS);
14 and Wal-Mart in 2006, which asked the Commission to order the Company to
15 classify a portion of primary as customer-related.

16 In the present case, I&E did not raise any objections to the Company's
17 ACOS, and I&E and other parties relied on it for their rate design testimony.

18 **Q. Please summarize OSBA's and OCA's Rebuttal testimony in this area.**

19 A. OSBA and OCA each put forth, in their Direct Testimony, cost allocation
20 approaches that favor their respective constituents. In their Rebuttal Testimony,
21 OSBA and OCA each criticized the cost allocation approach of the other.

22 OSBA would "recommend that the Commission not adopt Witness
23 Watkins' cost allocation approach" (OSBA St. 1-R, p. 6). The cost allocation

1 approach put forth by OCA, and objected to by OSBA, would reduce costs to the
2 parties OCA represents and increase costs to the parties OSBA represents.

3 OCA stated, "...the results of Mr. Knecht's CCOSS cannot be considered
4 credible in any way and therefore should not be given any consideration in this
5 proceeding" (OCA St. 3-R, p. 6). The cost allocation approach put forth by OSBA,
6 and objected to by OCA, would reduce costs to the parties OSBA represents and
7 increase costs to the parties OCA represents.

8 **Q. Please summarize OSBA's objections to OCA's cost allocation approach, and**
9 **OCA's objections to OSBA's cost allocation approach.**

10 A. OSBA criticized the OCA cost allocation approach largely based on OSBA's
11 claims that OCA fails to reflect economies of scale because OCA denies a customer
12 component for any portion of the distribution system, and because it claims that
13 OCA's approach is not consistent with Commission precedent.

14 OCA criticized the OSBA cost allocation approach largely based on OCA's
15 claim that OSBA's approach is not based on the facts attributable to DLC's
16 distribution system, and further that OSBA's approach uses "arbitrary and
17 inconsistent adjustments" (OCA St. 3-R, p. 6).

18 **Q. Please comment.**

19 A. Both OSBA and OCA ignored the actual design and construction of DLC's
20 distribution system. OSBA is correct in that OCA, by rejecting a customer
21 component for secondary distribution, ignores the economies of scale for larger
22 customers reflected in DLC's system design and therefore in its ACOS.

23 OCA is correct in that OSBA, by assuming that there must be a customer
24 component for primary distribution, incorrectly relies on the NARUC Manual and

1 what it claims is precedent (this issue is addressed extensively in my Rebuttal).
2 Further, OCA is correct in that OSBA's calculation of the primary distribution
3 customer component is arbitrary.

4 **Q. Please summarize.**

5 A. Each of OSBA and OCA has found a fundamental flaw in the cost allocation study
6 presented by the other. Each of OSBA and OCA largely accepted the Company's
7 JSS and ACOS, except for the specific objections each raised.

8 Each of OSBA and OCA is correct in finding that the cost allocation study
9 presented by the other is flawed and must be rejected by the Commission.

10 The Company's JSS and ACOS is the only one presented in this case that
11 fairly reflects the design and operation of the Company's distribution system. The
12 Company's ACOS was accepted explicitly or implicitly by all parties in this case,
13 other than OSBA and OCA, each of which objected only to limited portions, and
14 in ways that would favor their own constituents. In particular, I&E Witness Mr.
15 Sakaya relied on the Company's ACOS study to present his proposed revenue
16 allocation scale back.

17 **Q. What do you recommend?**

18 A. I recommend the Commission accept the JSS and the ACOS submitted by the
19 Company in this case, and the underlying methodology, because it reflects the
20 design and operation of the Company's distribution system, and is consistent with
21 precedent as well as authoritative guidance.

22

23

1 Master Metering

2 **Q. What did the Company propose regarding Master Metering?**

3 A. The Company proposed a new Rule 41.1, which would have allowed a single meter
4 for certain multi-tenant premises; the specifics are presented by the Company at
5 DLC St. 6.

6 **Q. What aspects of OSBA's criticism of the Company's Rule 41.1 proposal will**
7 **you address here?**

8 A. OSBA criticized the Company for not reflecting the revenue allocation effects of
9 the proposed change in its filing, and for not having the information to predict such
10 effects of the change (OSBA St.1-R, p. 15 *et seq.*).

11 **Q. Please address these criticisms.**

12 A. The Company has withdrawn its Rule 41.1 proposal, as discussed by Company
13 Witness Phillips, DLC St. 6-SR. I am responding here to address the assertion by
14 OSBA that the Company's proposal was deficient, which Witness Phillips also
15 discusses in DLC St. 6-SR.

16 The proposed change would have been for new customers only. The
17 Company's forecast did not include any new customers selecting this option,
18 therefore the effect on FPFTY revenue allocation was nil. OSBA did not object to
19 the Company's forecast in this regard.

20 OSBA's statement that the Company's rationale for excluding the impact
21 "makes little sense" because it will affect "future base rates proceedings . . ." is not
22 correct. It would have been speculative, and therefore inappropriate, to estimate
23 the effects of the Company's proposal on class cost of service and on revenue
24 allocation.

1

2 **Q. Does this conclude your Surrebuttal Testimony at this time?**

3 A. Yes.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 16-SR

**Surrebuttal Testimony of David B. Ogden
Subject: Revenue Allocation, Customer Charge, Rate Design**

Date: August 10, 2021

1 rate case perspective, while Witness Colton proposes a shift in surcharge cost
2 responsibility to make nonresidential customers subject to the Company’s Rider
3 No. 5 – Universal Service Charge (“USC”). From a distribution base rate
4 perspective, Table IEc-S1 (OSBA St. 1-R, pg. 11) combines both the base rate
5 revenue allocation proposal that was originally proposed by Witness Watkins
6 (OCA St. 3, Table 10), along with the proposal to shift cost responsibility with the
7 Company’s USC (OCA St. 3, Schedule GAW-7). Combining surcharge and base
8 rate revenue allocation proposals could be construed as misleading from a pure base
9 rate revenue allocation perspective.

10

11 **II. RESIDENTIAL CUSTOMER CHARGE**

12 **Q. Mr. Watkins disagrees with I&E Witness Mr. Sakaya’s recommendation to**
13 **scale-back the residential customer charge proportionally based on the overall**
14 **increase to the residential class, and reiterates his recommendation that the**
15 **residential customer charge not increase (OCA St. No. 3-R, p. 9, lines 6-15).**
16 **Do you agree with Mr. Watkins’s position?**

17 A. No. I continue to disagree with Mr. Watkins’s recommendation of no increase to
18 the Residential customer charge. As discussed in my rebuttal testimony (DLC St.
19 16-R, Page 9, Lines 9-11), the Company continues to request the originally
20 proposed Residential customer charge. In the alternative, if the Commission
21 ultimately authorizes a smaller-than-proposed increase in the Residential customer
22 charge, it should instead employ Mr. Sakaya’s recommended scale-back. This
23 scale-back should take into account the proposed revenues as reflected within

1 Exhibit RLO-5-R, Schedule D-1, Page 1 of 3, Column 2, Line 2, along with the
2 proposed roll in of surcharge revenues (i.e. Rider No. 10 – State Tax Adjustment
3 (“STAS”) and Rider No. 22 – Distribution System Improvement Charge (“DSIC”))
4 as reflected within Exhibit RLO-5-R, Schedule D-5, Column 9, Line 2.

5

6

III. RATE DESIGN

7 **Q. What is your position on Mr. Knecht’s recommendation that the Company’s**
8 **Rider No. 3 – School and Governmental Service Discount Period be**
9 **eliminated, and payment terms for government customers be the same as that**
10 **for other customers in the general service rate classes (OSBA St. 1-R, p. 14,**
11 **lines 4-14)?**

12 A. This recommendation should be denied. First, this recommendation is not timely.
13 Mr. Knecht blames its late submission on receipt of interrogatory responses after
14 the due date for direct testimony. OSBA St. 1-R, p. 14, lines 2-3. This appears to
15 have been a consequence of OSBA’s internal “communications snafu” (see OSBA
16 St. 1, p. 1, lines 25-26), and not through any fault of the Company. Regardless of
17 OSBA’s reason for the late submission of discovery requests, presenting new
18 recommendations in rebuttal testimony does not allow for other interested parties
19 to fully rebut; and deprives customers served under Rider No. 3 of their opportunity
20 to intervene and participate. I have been advised by counsel that Mr. Knecht should
21 have proposed this rate design recommendation in his direct testimony.

22 In theory, providing a 30-day bill payment grace period for Rider No. 3
23 customers should contribute to lower delinquencies for these particular customers,

1 which could translate to lower uncollectible expenses being allocated to the
2 applicable rate classes within the Company’s ACOS (i.e. Applicable to Rates
3 GS/GM, GMH, GLH, GL and L). Lower uncollectible expenses should benefit all
4 customers within the applicable rate class.

5 I also disagree with Mr. Knecht that Rider 3 is “unreasonably
6 discriminatory.” It is reasonable to provide schools and other governmental
7 customers an additional 15-days grace period before late payment charges begin to
8 accrue. This additional grace period recognizes the public service those entities
9 provide, and accommodates the possibility that those entities may have more
10 cumbersome accounts-payable processes than non-public entities. The Company
11 notes that several other Pennsylvania EDC retail tariffs have similar payment terms
12 for governmental entities. By way of further background, the Commission allowed
13 the Company to place Rider No. 3 into its Tariff No. 13 effective January 19, 1973,
14 pursuant to its Order issued on December 19, 1972, at Docket No. C.19276. The
15 Company made an attempt to retrieve this Order directly from the Commission, and
16 was advised that the files were destroyed due to a flood years ago at the state
17 archives.

18

19 **Q. What is your position on Ms. Harris’s rate design recommendation?**

20 A. Ms. Harris recommends in rebuttal testimony that the Company include proposals
21 in this proceeding for long-term, sustainable rate design, particularly for
22 commercial and industrial electric fleet use cases. NRDC St. 1-R, p. 7, lines 4-5.
23 Ms. Harris did not initially recommend a specific rate design proposal in direct

1 testimony, nor does she in rebuttal testimony. Ms. Harris's proposal lacks the
2 specificity needed to analyze and put into effect any rate design plans in this
3 proceeding. Further, there is no basis for providing rate design proposals that the
4 Company may or may not recommend in a future distribution rate case. This
5 recommendation should be denied.

6

7 **Q. Does this conclude your surrebuttal testimony?**

8 A. Yes. I reserve the right to supplement my testimony through the course of this
9 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 2-RJ

Rejoinder Testimony of Jaime A. Bachota

Subjects: COVID-19 Expenses; Cloud-Based Software Costs; Pension

Date: August 13, 2021

1 **REJOINDER TESTIMONY OF JAIME A. BACHOTA**

2

3 **Q. Please state your full name and business address.**

4 A. My name is Jaime A. Bachota. My business address is 411 Seventh Avenue,
5 Pittsburgh, PA 15219.

6

7 **Q. What is your position at Duquesne Light Company?**

8 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”)
9 as the Assistant Controller.

10

11 **Q. Did you previously submit testimony in this proceeding on behalf of the**
12 **Company?**

13 A. Yes. I submitted my direct testimony, DLC Statement No. 2, on April 16, 2021;
14 rebuttal testimony, DLC Statement No. 2-R, on July 26, 2021; and surrebuttal
15 testimony, DLC Statement No. 2-SR, on August 10, 2021.

16

17 **Q. What is the purpose of your rejoinder testimony?**

18 A. My rejoinder testimony responds to portions of the surrebuttal testimony of Bureau
19 of Investigation & Enforcement (“I&E”) witness Christine Wilson as to COVID-
20 19 Related costs net of savings, and Office of Consumer Advocate (“OCA”)
21 witness Lafayette Morgan regarding Cloud-Based Software Implementation Costs
22 and Pension Capitalization Adjustment.

23

1 **Q. What is the purpose of I&E Witness Wilson’s surrebuttal testimony?**

2 A. Among other things, Ms. Wilson’s surrebuttal testimony addresses non-
3 uncollectible COVID-19 related costs net of savings.

4

5 **Q. Please summarize I&E Witness Wilson’s assertion regarding the Company’s**
6 **inclusion of lost late payment charges within its incremental COVID-19**
7 **related cost.**

8 A. As noted in Ms. Wilson’s surrebuttal testimony, she characterizes the Company’s
9 lost late payment charges as “simply lost fees and not lost revenue for goods or
10 services provided.” I&E St. 1-SR, p. 17, line 1.

11

12 **Q. Do you agree with Ms. Wilson’s characterization?**

13 A. I do not. Late payment charges are not merely a revenue stream. They reflect the
14 Company’s costs of providing goods and services to customers – specifically, the
15 Company’s costs of extending credit to customers who do not make timely
16 payments. As required under the Commission’s relevant Orders prohibiting service
17 termination, the Company provided this service to customers during the applicable
18 period of the pandemic, but has not had the opportunity to recover the costs thereof.
19 In addition, late payment charges are an item that is specifically included in the
20 ratemaking formula and offset the Company’s revenue requirement. It is reasonable
21 to allow the Company to recover its costs of this service through a regulatory asset.

22

23 **Q. What is the purpose of OCA Witness Morgan’s surrebuttal testimony?**

1 A. Among other things, OCA Witness Morgan’s surrebuttal testimony addresses
2 cloud-based software implementation costs and the capitalized pension adjustment.

3

4 **Q. What is OCA Witness Morgan’s continued concern regarding the Company’s**
5 **claim for cloud-based software implementation costs?**

6 A. Mr. Morgan expresses a concern that the Company may be double counting costs
7 in rate base associated with cloud-based software implementation costs. OCA St.
8 1-SR, p. 4, lines 1-11.

9

10 **Q. Do you agree with Mr. Morgan’s concern?**

11 A. No, I do not. Please see additional clarification regarding the Company’s treatment
12 of cloud-based software implementation costs within my surrebuttal testimony at
13 pages 7-8, and as follows.

14 For GAAP books and GAAP reporting as well as for budgeting purposes,
15 the Company records, reports and budgets cloud-based software implementation
16 costs as regulatory assets which is in accordance with the procedures established in
17 the Company’s last rate case settlement agreement.

18 For FERC reporting purposes, the Company reclassifies the cloud-based
19 software implementation cost regulatory asset recorded for GAAP purposes into
20 plant.

21 As stated in my direct testimony, the Company utilizes its budget in order
22 to arrive at amounts for the FPFTY in its rate proceedings. As cloud-based software
23 implementation costs are recorded as a regulatory asset for budgeting purposes,

1 they are excluded from both O&M expenses as well as capital (rate base) items. In
2 order to abide by the Company's last rate case settlement agreement, the Company
3 performs an adjustment to its budgeted amounts (regulatory asset) to properly
4 include an adjustment to rate base for ratemaking purposes. The Company's books
5 and records do not currently include any cloud based software implementation costs
6 in its plant-in-service accounts. Those cloud-based software costs are recorded as
7 regulatory assets in compliance with the Company's last rate case settlement
8 agreement.

9

10 **Q. Can you explain why, as Mr. Morgan cites in his surrebuttal testimony on page**
11 **4, there are three projects with the same name on the Company's response to**
12 **I&E-RB-7-D, which shows budgeted additions to plant for 2021, and also on**
13 **the Company's response to OCA-VI-5, which shows budgeted additions to the**
14 **cloud regulatory asset for 2021?**

15 A. Yes, I can. The Company's policy is to bifurcate the project costs into what are
16 considered solely [1] cloud-based software implementation costs, [2] expense costs
17 primarily associated with testing and training costs and [3] capital costs associated
18 with primarily on-premise integrations. As shown in each of the three projects, the
19 budgeted dollar amounts to be included in plant are different from the budgeted
20 dollar amounts that are to be included in the cloud regulatory asset. For example,
21 the addition to plant for the Work Planning Integration Software Replacements
22 shown on line 114 of I&E-RB-7-D is \$269,349 while the addition to the cloud

1 regulatory asset shown on the last line before the total line in 2021 is \$320,000.
2 This reflects two separate activities as described above.

3

4 **Q. Is there any double-counting as alleged by Mr. Morgan with regard to the**
5 **amounts included in the cloud regulatory assets?**

6 A. No, there is not.

7

8 **Q. What is the Company's recommendation regarding the current and future**
9 **treatment of cloud-based implementation costs?**

10 A. As noted in my surrebuttal testimony, the Company is requesting
11
12 to discontinue previously issued settlement language which
13 permitted the Company to record these arrangements as regulatory
14 assets vs. operating expenses for purposes of U.S. GAAP. The
15 Company would like to adopt the accounting guidance of ASU
16 2018-15 with approval in this proceeding, and capitalize the amount
17 previously recorded as a regulatory asset and the future costs of
18 these arrangements in accordance with U.S. GAAP. This guidance,
19 which was not available at the time of the Company's last base rate
20 filing, aligns GAAP treatment with regulatory treatment and
21 therefore there is no need for additional settlement language as both
22 GAAP and FERC allow these costs to be capitalized for ratemaking
23 purposes.
24

25 **Q. Please summarize OCA Witness Morgan's surrebuttal testimony as it relates**
26 **to the Company's ability to earn a return on its pension trust.**

27 A. Mr. Morgan implies that the Company earns a return on its contributions through
28 its pension trust (OCA St. 1-SR, p. 8, lines 4-8), and asserts that the capitalized
29 pension adjustment does not represent costs recorded in plant accounts on which
30 the Company is allowed to earn a return. OCA St. 1-SR, p. 7, line 23 – p. 8, line 3.

1

2 **Q. Do you agree with OCA Witness Morgan’s surrebuttal as it relates to the**
3 **ability of the Company to earn a return?**

4 A. No, I do not. The Company does not benefit from the return that is earned through
5 the pension trust which incorporates the Company’s pension contributions. As Mr.
6 Morgan stated in his surrebuttal testimony, “the return earned by the pension plan
7 is earned within the pension trust, based on the pension plan’s investments and is
8 separate from the Company’s earnings”. OCA St. 1-SR, p. 8, lines 6-8. The return
9 that is earned on the pension trust benefits the Company’s employees through
10 further funding the pension plan, as well as its customers through lower future
11 contributions. As I have previously explained, the Company should be able to earn
12 a return on the additional pension contributions that it has funded to the pension
13 trust and that has neither been recovered from customers nor included in plant
14 balances, as this amount has continued to benefit both the customer and the
15 employees.

16

17 **Q. Does this conclude your rejoinder testimony?**

18 A. Yes. I reserve the right to supplement my testimony through the course of this
19 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 6-RJ

**Rejoinder Testimony of Yvonne Phillips
Subject: Master Metering Proposals**

Date: August 13, 2021

1 **REJOINDER TESTIMONY OF YVONNE PHILLIPS**

2

3 **Q. Please state your full name and business address.**

4 A. My name is Yvonne Phillips. My business address is Duquesne Light Company,
5 411 Seventh Avenue, Pittsburgh, PA 15219.

6

7 **Q. What is your position at Duquesne Light Company?**

8 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”)
9 as Director, Meter Operations.

10

11 **Q. Did you previously submit testimony in this proceeding on behalf of the**
12 **Company?**

13 A. Yes. I submitted my direct testimony, DLC Statement No. 6, on April 16, 2021;
14 rebuttal testimony, DLC Statement No. 6-R, on July 26, 2021; and surrebuttal
15 testimony, DLC Statement No. 6-SR, on August 10, 2021.

16

17 **Q. What is the purpose of your rejoinder testimony?**

18 A. I respond to the surrebuttal testimony of Teresa Ringenbach, Nationwide Energy
19 Partners (“NEP”) Statement No. 2, regarding master metering and submetering of
20 multitenant buildings.

21

22 **Q. Please summarize Ms. Ringenbach’s surrebuttal testimony related to master**
23 **metering and submetering.**

1 A. Ms. Ringenbach responds to many of the comments made by me, as well as
2 witnesses Watkins, Geller, and Knecht, in opposition to NEP’s proposal to expand
3 residential master metering and submetering via a new tariff Rule 41.2. She
4 indicates disagreement with many of these other witnesses’ comments, but also
5 modifies NEP’s proposal in response to certain of these comments. NEP’s updated
6 proposal is memorialized in the form of a revised proposed Rule 41.2 marked as
7 Exhibit TR-22 to Ms. Ringenbach’s surrebuttal testimony.

8

9 **Q. Does NEP’s revised proposal resolve your concerns with expanded residential**
10 **master metering and submetering, as you discussed in your rebuttal and**
11 **surrebuttal testimonies?**

12 A. No. NEP’s updated proposal retains many of the shortcomings in its initial
13 proposal, including but not limited to shortcomings related to customer assistance
14 programs, electric supply shopping programs, customer/tenant due process, and
15 other customer protections. It also introduces new problems. For example, it would
16 appear to significantly expand the scope of landlord requirements that Duquesne
17 Light would need to police; though it apparently does not provide the Company
18 with either the resources or the enforcement powers to do so.

19

20 **Q. What do you recommend with respect to NEP’s revised proposal, as**
21 **articulated in Ms. Ringenbach’s surrebuttal testimony?**

22 A. I recommend it be denied.

23

1 **Q. Does this conclude your rejoinder testimony?**

2 A. Yes. I reserve the right to supplement my testimony through the course of this
3 proceeding.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 9-RJ

**REJOINDER TESTIMONY OF
JENNIFER NEISWONGER**

Subjects: Residential Subscription Rate Pilot

Dated: August 13, 2021

1 **I. INTRODUCTION & BACKGROUND**

2 **Q. Please state your name, title, and business address.**

3 A. My name is Jennifer Neiswonger. I am the Director of Customer Experience for Duquesne
4 Light Company (“Duquesne Light” or the “Company”). My business address is 411
5 Seventh Avenue, Mail Drop 15-1, Pittsburgh, PA 15219.

6

7 **Q. Have you previously submitted testimony in this proceeding on behalf of Duquesne**
8 **Light?**

9 A. Yes. On April 16, 2021, I submitted direct testimony (Duquesne Light Statement No. 9);
10 and on July 26, 2021, I submitted rebuttal testimony (Duquesne Light Statement No. 9-R).

11

12 **Q. What is the purpose of your rejoinder testimony?**

13 A. My rejoinder testimony briefly clarifies, and responds to critiques of I&E witness Cline
14 and OCA witness Nelson, regarding the Company’s proposed Residential Subscription
15 Rate Pilot.

16

17 **Q. Do witness Cline and witness Nelson continue to aver that the Residential**
18 **Subscription Rate would be difficult for participants to understand?**

19 A. Yes, they do.

20

21 **Q. Do you agree?**

22 A. No, for the reasons I describe in my rebuttal testimony. Additionally, for the avoidance of
23 any potential doubt, I wish to confirm that customers participating in the Residential

1 Subscription Rate will be able to view their hourly demands via the Company's website,
2 and their billing demand will appear on their monthly bills. The Company's educational
3 programming related to this Pilot will, among other things, instruct participants in viewing
4 and understanding this content.

5
6 **Q. Are you proposing any changes to the Residential Subscription Rate Pilot?**

7 A. Yes. In response to witness Cline's and Nelson's concerns that the Pilot may disincen-
8 tivate energy efficiency and conservation by participating customers, the Company will provide
9 energy conservation kits to all participants through its Phase IV Energy Efficiency and
10 Conservation programs. These kits, which may include items such as power strips and/or
11 smart thermostats, will help customer manage their electric demands and reduce their
12 electric consumption.

13
14 **Q. Does this conclude your rejoinder testimony?**

15 A. Yes. I reserve the right to supplement my testimony as may be necessary through the
16 course of this proceeding.

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1 **Q. Please state your name, occupation and business address.**

2 A. My name is Paul R. Moul and I am Managing Consultant at the firm P. Moul &
3 Associates. My business address is 251 Hopkins Road, Haddonfield, NJ 08033-3062.

4

5 **Q. Mr. Moul, have you previously submitted direct and rebuttal testimony in this
6 proceeding?**

7 A. Yes. My direct testimony (Duquesne Light Statement 9) was submitted with the
8 Company's case-in-chief on April 16, 2021 and my rebuttal testimony (Duquesne
9 Light Statement No. 9-R) was submitted on July 26, 2021.

10

11 **Q. What is the purpose of your rejoinder testimony?**

12 A. Duquesne Light Company ("Duquesne Light" or the "Company") has requested that I
13 respond to the surrebuttal testimony presented by Mr. Christopher Keller, a witness
14 appearing on behalf of the Bureau of Investigation and Enforcement ("I&E"), and Mr.
15 David J. Garrett, a witness appearing on behalf of the Office of Consumer Advocate
16 ("OCA"). If I fail to address each and every issue in the surrebuttal testimony of these
17 witnesses, it does not imply agreement with those issues.

18

19 **Q. On pages 34 through 36 of his surrebuttal testimony, Mr. Keller asserts that the
20 percentage of electric utility revenues, as well as deregulated electric markets and
21 certain acquisitions disqualify some of the companies in your Electric Group.
22 Does Mr. Keller adequately support his position?**

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1 A. No. Mr. Keller says that his data source supports the elimination of Exelon Corp. from
2 his barometer group. But as I explained in my rebuttal testimony, Mr. Keller should
3 have delved deeper into his source to determine what true percentage of revenues from
4 regulated operations for Exelon. His conclusion is based on a faulty analysis by S&P
5 Global Market Intelligence that rests on a set of numbers that indicates that Exelon's
6 total segment revenues consist of 110.1% of its total revenues. Rather, total revenues
7 for Exelon cannot exceed 100%. Correcting for this misstatement places Exelon
8 within the Barometer Group. On the issue of Avangrid, which Mr. Keller would
9 eliminate due to a proposed acquisition, the monthly dividend yields of Avangrid
10 subsequent to the announced acquisition were equal to or less than the Electric Group,
11 thereby demonstrating that the acquisition of PNM Resources by it has not impacted
12 the group average DCF result for the Electric Group. He also quarrels with my
13 inclusion of MGE Energy, NextEra Energy, and Otter Tail in my barometer group. As
14 to NextEra Energy, its Florida rates, while fully regulated, are based on a 10.6% return
15 on equity, and those rates are well below the national average that includes both
16 traditional and restructured electric utilities. Both MGE Energy and Otter Tail operate
17 in fully regulated jurisdictions, which make them no different than members of Mr.
18 Keller's barometer group, including Ameren, American Electric Power, CMS Energy,
19 Dominion Energy, Duke Energy, Entergy, IDACORP, Portland General Electric, and
20 Xcel Energy, all of which have a meaningful portion of their business in fully
21 regulated integrated electric utilities. But Mr. Keller made no exclusions for those
22 companies.

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1

2 **Q. On page 38 of I&E Statement No. 2-SR, Mr. Keller claims that the DSIC return**
3 **should not be considered as a benchmark to establish the equity return in this**
4 **case. Do you agree?**

5 A. No. Mr. Keller claims that the DSIC rate provides a “marker” to determine whether a
6 utility is “overearning.” The DSIC rate is calculated from the same two models of the
7 cost of equity, namely DCF and CAPM, that Mr. Keller used in his direct testimony,
8 and that all of the same risk attributes are contained in those two models in both
9 proceedings. Mr. Keller has not adjusted his returns for any additional risk factors not
10 contained in the DCF and CAPM used in the DSIC proceedings. Furthermore,
11 mechanisms like the DSIC are widespread in the utility industry and the measures of
12 the cost of equity already reflect investor expectations of the benefits of these
13 mechanisms.

14

15 **Q. Is there evidence that the Commission usually sets the rate of return on common**
16 **equity in base rate cases that is at a higher rate than employed in the DSIC?**

17 A. Yes. The two most recent electric rate case decisions prove this point. In the UGI
18 Electric rate case at Docket No. R-2017-2640058, the Commission set the rate of
19 return on common equity at 9.85% when the DSIC return was 9.65% for electric
20 utilities. In the PPL Electric Utilities rate case at Docket No. R-2012-2290597, the
21 Commission set the return on equity at 10.40% when the DSIC return was 10.20% for
22 electric utilities. So, this evidence supports a higher return in a base rate case than the

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1 prevailing DSIC return, contrary to Mr. Keller’s opinion expressed on pages 8 and 9 of
2 his surrebuttal testimony. Moreover, in the PECO Energy – Gas Division rate case
3 decision, the Commission set the Company’s equity return at 10.24% at a time when
4 the DSIC return was 10.20% (Docket No. R-2021-3024750).

5
6 **Q. At pages 43 of his surrebuttal testimony, Mr. Keller claims that “financial risk
7 does not relate to the capital structure of a company.” Is this correct?**

8 A. This statement is unquestionably incorrect. The recognized measure of a company’s
9 financial risk is revealed by the balance sheet of a company. Indeed, it is the balance
10 sheet that provides the foundation for calculating the weighted average cost of capital,
11 which is the basis for a public utility’s weighted average cost of capital established in
12 rate cases. As stated in The Regulation of Public Utilities¹:

13 ...it is widely held that the cost of capital is related to a utility’s
14 capital structure. As the proportion of debt increases, “the
15 added *financial risks* for both the debt and equity holders result
16 in higher and higher costs for both debt and equity capital.
17

18 **Q. On page 50 of his surrebuttal testimony, Mr. Keller claims that less weight should
19 be given to more distant forecasts because they are “less reliable and more
20 speculative.” Please respond.**

21 A. This observation conflicts with his use of five-year projections of earnings growth in
22 his DCF analysis. If reliance upon five-year projections, whatever their reliability, is
23 okay for DCF purposes, then there is no reason to discount any of the projections of
24 Treasury yields when looking for the appropriate risk-free rate of return in the CAPM.

¹ Charles F. Phillips, Jr., The Regulation of Public Utilities (Public Utilities Reports, Inc. 1993) 233.

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1

2 **Q. At pages 51-52, Mr. Keller seems to imply that the evidence you used to support**
3 **the size adjustment in the CAPM is not specific to utility stocks. Is this correct?**

4 A. No. The article by Annie Wong (see page 51 of I&E Statement No. 2-SR) was
5 deficient because it attempted to correlate betas with size. As Fama/French
6 subsequently established as published in the Journal of Finance in 1992, beta is not the
7 correct measure to identify returns associated with the relative size of a company,
8 either utility or non-regulated. Betas measure systematic risk, and the size of a
9 company is an unsystematic risk.

10

11 **Q. What issues were contained in the surrebuttal testimony of OCA witness Garrett**
12 **that require a response?**

13 A. Mr. Garrett has addressed the following issues: capital structure, the DCF growth rate,
14 ROE comparisons, results of the CAPM, leverage adjustment, and management
15 performance.

16

17 **Q. Has Mr. Garret presented any new evidence that would justify departure from**
18 **the Commission's well established practice of using Company's actual capital**
19 **structure if it is reasonable?**

20 A. No. The Company's proposed capital structure complies with the Commission's
21 policy that supports the actual capital structure. Mr. Garrett does introduce the
22 "double leverage" concept, but that is not applicable here. The Commission has never
23 employed the double leverage concept in establishing the weighted average cost of

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1 capital in a rate case decision. This is in spite of the fact that all of the major utilities
2 in the state are affiliated with holding companies that have the potential for different
3 common equity ratios for the parent holding company and the subsidiary utility
4 company.

5
6 **Q. Regarding the issue DCF growth rates, Mr. Garrett lists three problems (see**
7 **pages 4-7 of OCA Statement No. 2SR) with the growth rates you used in the DCF.**
8 **Please respond.**

9 A. Even if there were any merit to the list compiled by Mr. Garrett, his observations do
10 not justify ignoring company-specific growth rates and defaulting to GDP growth as
11 the sole basis to measure growth rate in the DCF. His approach ignores entirely
12 company-specific factors that affect the stock price of a utility associated with its
13 growth prospects. Growth for a utility is determined principally from the
14 fundamentals of the utility in question and cannot be captured exclusively by long-
15 term GDP growth.

16
17 **Q. On pages 4-6 of his surrebuttal testimony, Mr. Garrett attempts to diminish the**
18 **usefulness of analysts' projected growth rates in the DCF. Please respond.**

19 A. Mr. Garrett sets forth three arguments. He claims that analysts' projected growth rates
20 are: (i) too short-term (i.e., covering a 3-10 period), (ii) that these growth rates cannot
21 exceed GDP growth, and (iii) some intrinsic measures of growth limit the growth rate
22 that can be used in the DCF.

23

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1 **Q. Please respond to each of Mr. Garrett's points.**

2 A. The fact that analysts' forecasts extend from 3 to 10 years is no reason to ignore them.
3 If longer term forecasts were necessary for investors to make buy, hold, or sell
4 decisions, then the demand for longer term forecasts would be fulfilled by investment
5 analysts on Wall Street. The reality is that extended forecasts are not required by
6 investors in making their buy, hold, or sell decisions. As to GDP growth, such
7 forecasts change so slowly that GDP growth rates are not responsive to a particular
8 company's fundamentals that cause stock prices to change at the pace they do. The
9 intrinsic growth argument also provides no basis for gauging the reasonableness of
10 company-specific growth rates. Increases in productivity (i.e., substitution of capital
11 for labor) is a key contributor to earnings growth that is not captured by any intrinsic
12 growth indicators.

13
14 **Q. At pages 6 and 7 of OCA Statement No. 2-SR, Mr. Garrett complains about your
15 references to comparisons to other ROEs established by the Commission. Are his
16 complaints valid?**

17 A. No. It is important to the regulatory ranking of a Commission that continuity exist in
18 its rate case decisions. So it matters not what the utility type or size that guides the
19 Commission's rate case decisions. Moreover, the Commission has already decided
20 that it will apply its standard ratemaking principles during the COVID pandemic.
21 Finally, as I noted below, a utility should not be penalized with a lower return where
22 assets are moved from the DSIC category to rate base treatment.

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1

2 **Q. Mr. Garrett suggests (see page 8 of OCA Statement No. 2-SR) that witnesses**
3 **representing utility companies are inclined to use interest rate forecasts as a**
4 **means to boost the risk-free rate of return in the CAPM. Please respond.**

5 A. It is necessary to understand the fundamentals surrounding those forecasts before
6 making the blank statement the witnesses representing utility companies are inclined to
7 use them in an attempt to increase the CAPM result. I do not dispute that in a low
8 interest rate environment, which exists today, that forecasts of future interest rates
9 generally trend toward higher rates than current rates. With the Fed Funds rate near
10 zero, there is little room for lower interest rates, unless negative interest rates were the
11 prospect, which they are not. Likewise, during periods of high interest rates, which we
12 have not seen for a long period, forecasts would trend toward lower rates. So the
13 absolute level of interest rates must be considered when assessing the validity of the
14 forecasts.

15

16 **Q. Mr. Garrett further disputes your position regarding the Value Line betas and**
17 **the market risk premium. Please respond.**

18 A. On page 8 of his surrebuttal, Mr. Garrett disputes my adjustment to the Value Line
19 betas. Notably, I have used the Value Line betas as a foundation just like all other
20 witnesses. I merely reflected the difference in financial risk attributed to the market
21 value of the capitalization and book value of the capitalization. As to his arguments
22 involving the “ERP,” on page 9 of his surrebuttal there is no support for the notion that

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1 the current ERP must be lower than the historical ERP, because the historical data is
2 widely employed in the investment and academic publications to provide a foundation
3 for comparative performance. Furthermore, the implied total market return with Mr.
4 Garrett's ERP using his survey approach is just 7.88% (2.28% + 5.6%), which is
5 clearly incompatible with actual stock market returns of 18.40% in 2020, 15.25%
6 YTD in 2021, and 12.16% on average for the past 95 years (1926-2020). Given the
7 deficiency in his approach, it is necessary to consider historical returns to encompass
8 reasonable investor-expected market returns.

9
10 **Q. At pages 12-13 of his surrebuttal, Mr. Garrett further opposes the Company's**
11 **proposal for recognition of management performance. Please respond.**

12 A. The Commission has a long history of recognizing management performance (either
13 positively or negatively) in rate case decisions. As I noted in my rebuttal testimony, the
14 Commission has an Above Average/3 ranking by RRA. If the Commission were to
15 abandon its constructive ratesetting approaches, such as recognition of management
16 performance, then its ranking by RRA would surely suffer.

17
18 **Q. Based on your review of the surrebuttal testimony of the opposing witnesses, do**
19 **you propose any change in your recommended return on equity for Duquesne**
20 **Light in this proceeding?**

21 A. No. There was nothing contained in the surrebuttal testimony of any of these
22 witnesses that change my position that Duquesne Light is entitled to a 10.95% rate of

**REJOINDER TESTIMONY
OF
PAUL R. MOUL**

1 return on common equity. The proposals of the opposing witness submitting cost of
2 equity testimony are entirely too low by reference to returns set by the Commission in
3 recent rate cases and DSIC proceedings.

4

5 **Q. Does this conclude your rejoinder testimony?**

6 A. Yes.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2021-3024750

Duquesne Light Company

Statement No. 16-RJ

Rejoinder Testimony of David B. Ogden

Subject: Customer Electric Usage

Date: August 13, 2021

1 **REJOINDER TESTIMONY OF DAVID B. OGDEN**

2

3 **Q. Please state your full name and business address.**

4 A. My name is David B. Ogden. My business address is Duquesne Light Company,
5 411 Seventh Avenue, Pittsburgh, PA 15219.

6

7 **Q. What is your position at Duquesne Light Company?**

8 A. I am employed by Duquesne Light Company (“Duquesne Light” or “Company”)
9 as the Manager, Rates and Tariff Services.

10

11 **Q. Did you previously submit testimony in this proceeding on behalf of the**
12 **Company?**

13 A. Yes. I submitted direct testimony, Exhibit 5, DLC Statement No. 16, on April 16,
14 2021; rebuttal testimony, DLC Statement No. 16-R, on July 26, 2021; and
15 surrebuttal testimony, DLC Statement No. 16-SR, on August 10, 2021.

16

17 **Q. Are you sponsoring any Exhibits along with your rejoinder testimony?**

18 A. Yes. I am sponsoring Exhibit DBO-1-RJ, a PDF version of the Company’s
19 discovery response to CAUSE-PA I-24.

20

21 **Q. What is the purpose of your rejoinder testimony?**

1 A. My rejoinder testimony will respond to the comments of Office of Consumer
2 Advocate (“OCA”) Colton, OCA St. 4-SR, regarding bill impacts of the Company’s
3 proposed residential customer charge.

4 I note that lack of a response to an argument made by any party should not
5 be construed as acceptance of that argument by the Company.

6

7 **Q. Please summarize witness Colton’s comments on this topic.**

8 A. Mr. Colton critiques my assessment, presented in my rebuttal testimony, that the
9 Company’s proposed residential rate design tends to be better for low-income
10 customers than OCA’s recommendation to recover any residential rate increase
11 through volumetric charges. Specifically, I observed that the Company’s low-
12 income customers (including both those enrolled in the Customer Assistance
13 Program (CAP) as well as other confirmed low-income customers) consume more
14 electricity, on average, than a typical residential customer of the Company. I
15 therefore concluded: “On average, the Company’s low-income customers would
16 pay more if the current customer charge remained at \$12.50 and the increase was
17 applied solely to the volumetric charge.” See DLC St. 16-R, p. 13, lines 3-5.

18 Mr. Colton does not disagree with the basic premise that a lower fixed
19 charge tends to allocate more costs to high-usage customers, and fewer costs to
20 lower-usage customers. See OCA St. 4-SR, p. 8, lines 6-8. Instead, he disputes the
21 accuracy of my statement that residential low-income customers tend to be higher-
22 usage. Mr. Colton implicitly asserts that the Company’s low-income customers
23 actually consume less electricity, on average, than its non-low-income customers.

1 He concludes, “Mr. Ogden’s testimony cannot support the conclusion that he
2 reaches: that low-income usage is higher than non-low-income usage.” OCA St. 4-
3 SR, p. 11, lines 17-19.

4

5 **Q. Do you agree with Mr. Colton that the Company’s low-income customers**
6 **actually use less electricity, on average, than its non-low-income customers?**

7 A. No, I do not, as I explain below.

8

9 **Q. Please first address Mr. Colton’s critique of the data you presented in your**
10 **rebuttal testimony that indicated that low-income customers consume more**
11 **electricity, on average, than non-low-income customers. What are those data**
12 **points?**

13 A. The customer usage data I presented in my rebuttal testimony at DLC St. 16-R, p.
14 12, lines 6-13, are reproduced below.

15

1
2
3
4

Table No. 1 Average Residential Monthly Consumption (kWh)
12 Months Ended April 2021

	CAP	Confirmed Low- Income, Non- CAP	Non-Low Income
Non-Heating	718	709	628
Heating	1,021	983	856

5
6
7
8

Table No. 2 Average Residential Monthly Consumption (kWh)
12 Months Ended April 2020

	CAP	Confirmed Low- Income, Non- CAP	Non-Low Income
Non-Heating	667	626	584
Heating	960	884	802

9

10 As the column headings suggest, the second column (labeled “CAP”) shows the
11 average monthly kWh usage of CAP customers in the respective years indicated in
12 each table, broken down by non-electric heating and electric heating. The third
13 column (“Confirmed Low-Income, Non-CAP”) shows the average monthly kWh
14 usage of non-CAP confirmed low-income customers. The fourth column (“Non-
15 Low Income”) shows the average monthly kWh usage of all other residential
16 customers.

17

18 **Q. Mr. Colton avers, “Mr. Ogden did not explain how he selected his ‘CAP**
19 **participants’ and provided no data underlying his calculation.” (OCA**
20 **Statement 4-SR, Page 8, Lines 14-15). Please respond.**

1 A. First and foremost, I observe that Mr. Colton had the opportunity to seek
2 clarification regarding these issues earlier in this proceeding, but apparently chose
3 not to do so. OCA has propounded nearly 250 interrogatories (not including
4 subparts) on the Company over the course of this proceeding, none of which raised
5 any questions regarding these data points.

6 Given Mr. Colton’s apparent confusion indicated in his surrebuttal
7 testimony, I will attempt to explain now. To develop Tables 1 and 2 in my rebuttal
8 testimony, the Company queried monthly billing detail from the Company’s billing
9 system that resulted in quantified customer level reports that flagged residential
10 customers as either CAP, Confirmed Low Income (“CLI”)/Non-CAP, or Non Low-
11 Income on a month-by-month basis. The Company treated each of these flags as
12 separate and distinct customer groups. The monthly queries captured CAP
13 participants during the months in which they were enrolled in the program. So, for
14 example, if a customer was confirmed low-income but not enrolled in CAP from
15 May through August 2020, then their usage in those four months was included in
16 the calculation of the average “Confirmed Low-Income, Non-CAP” customer
17 usage shown in Table 1. If that same customer was then enrolled in CAP for
18 September 2020 through April 2021, then the customer’s usage during those eight
19 months was included in the calculation of the average “CAP” customer usage Table
20 1. The data presented in my rebuttal testimony reflects individual customer level
21 billing detail for the time periods noted (DLC St. 16-R, page 12), and as such,
22 reflects the average usage for each customer segment.

23

1 **Q. Did the Company provide additional data during discovery that Mr. Colton**
2 **could have used to validate Tables 1 and 2?**

3 A. Yes. In response to an interrogatory from the Coalition for Affordable Utility
4 Services and Energy Efficiency in Pennsylvania (“CAUSE-PA), CAUSE-PA I-24,
5 the Company provided a spreadsheet containing median and mean annual usage for
6 the period 2019 to date in 2021, disaggregated by month, for (1) Residential
7 customers who participated in CAP; (2) Residential customers who are confirmed
8 low-income but not enrolled in CAP; and (3) Residential customers who are not
9 confirmed low-income. These data points confirm that residential customers who
10 participated in CAP, and residential customers who are confirmed low-income but
11 not enrolled in CAP, had larger average usages than residential customers who are
12 not confirmed low-income. These data points were provided to OCA, along with
13 all other parties of record to the proceeding, on June 10, 2021 – two months before
14 Mr. Colton submitted his surrebuttal testimony.

15
16 **Q. Mr. Colton avers that the CAP usage identified in your testimony “is**
17 **substantially too low” (OCA Statement No. 4-SR, p. 9, lines 4-6). Do you agree?**

18 A. No. Mr. Colton appears to be mischaracterizing base distribution only charges
19 (DLC Statement 16-R, page 14, Table No. 3 and Table No. 4) as if they reflected
20 the total bill (i.e. base distribution, surcharges, and transmission and generation
21 charges). Mr. Colton takes the data I provided regarding CAP non-heating
22 customers’ average monthly distribution bills, and extrapolates the CAP credits that
23 he would expect a customer to receive over the course of the year, as if those

1 distribution charges constituted the customer's entire bill. He then compares this
2 erroneously-derived CAP credit amount (\$213) to the average CAP credits actually
3 provided to comparable customers in calendar year 2019 (\$624) to conclude that
4 "the calculated CAP bill is too low based on Mr. Ogden's unreasonably low
5 consumption." OCA St. 4-SR, p. 10, lines 5-7.

6 In fact, Mr. Colton's calculated CAP bill amount is too low based on Mr.
7 Colton's own miscalculation, not any error in the Company's data. Mr. Colton's
8 calculation excludes customers' non-distribution charges. As I described in my
9 rebuttal testimony, "Table No. 3 sets forth the distribution bill impacts for non-
10 heating residential customers at the average usage levels shown in Table No. 1 and
11 Table No. 2 (DLC Statement 16-R, page 13, lines 16-18) (emphasis added). Mr.
12 Colton ignores this distinction and disregards customers' surcharges, supply and
13 transmission charges, which necessarily causes a dramatic reduction in his
14 calculation of CAP customer bill amounts. Based on this clear misunderstanding,
15 Mr. Colton's testimony on the CAP usage being substantially too low should be
16 disregarded in its entirety (OCA Statement 4-SR, page 9, line 4 through page 11,
17 line 22).

18 I would also observe that Mr. Colton's attempt to undermine the validity of
19 the Company's data appears to serve little purpose other than to introduce
20 opportunity for errors, such as the one Mr. Colton commits. My rebuttal testimony
21 on this issue was based upon primary source data – i.e., the Company's billing
22 system data.

23

1 **Q. Mr. Colton avers that “the CAP participant population is a subset of the**
2 **Confirmed Low-Income population.” (OCA State No. 4-SR, p. 11, lines 6-7).**
3 **With respect to how those terms are used in your rebuttal testimony, including**
4 **Tables 1 and 2, is he correct?**

5 A. Mr. Colton is incorrect. As I explained above, CAP customers were identified
6 separately from Confirmed Low-Income, Non-CAP customers in the usage data I
7 presented in my rebuttal testimony. This clear delineation is evidenced in my
8 rebuttal testimony within the column headings of Table No. 1 through Table No. 4
9 (DLC Statement 16-R, Pages 12 and 14).

10

11 **Q. Does this conclude your rejoinder testimony?**

12 A. Yes. I reserve the right to supplement my testimony through the course of this
13 proceeding.

Duquesne Light Company
Docket No. R-2021-3024750

Interrogatories of
Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania
(CAUSE-PA)

Set I

Witness: Katherine Scholl and Todd Mobley

CAUSE-PA-I-24

24. Please provide weather normalized median and mean annual usage for 2019 to date in 2021, disaggregated by month for:

- a. Residential customers who participated in CAP, disaggregated by the following FPIG tiers: 0-50% FPL; 51-100% FPL; and 101-150% FPL;
- b. Residential customers who are confirmed low-income but not enrolled in CAP;
- c. Residential customers who are not confirmed low-income.

For the purposes of responding to this question, the phrase “confirmed low income customer” should be defined consistent with the definition used for the purposes of reporting “confirmed low income customer” data to the Commission pursuant to 52 Pa. Code § 54.71 *et seq.*

Response:

See CAUSE-PA-I-24 - Attachment 1.xlsx

Please note that the weather normalization process is done at the rate class level, as such we cannot weather normalize for the requested subsets and the usage included in the attachment is actual usage.

CAUSE-PA I-24 - Attachment 1

24. Please provide weather normalized median and mean annual usage for 2019 to date in 2021, disaggregated by month for:

- a. Residential customers who participated in CAP, disaggregated by the following FPIG tiers: 0-50% FPL; 51-100% FPL; and 101-150% F
- b. Residential customers who are confirmed low-income but not enrolled in CAP;
- c. Residential customers who are not confirmed low-income.

For the purposes of responding to this question, the phrase “confirmed low income customer” should be defined consistent with the

24a **Use Per Customer (kWh) for 2019 to date in 2021, disaggregated by month
Income tier stated as a percent of Federal Poverty Level**

Income Tier		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19
Up to 50%	Median	715	676	603	521	496	566	792	835	710
Up to 50%	Mean	970	933	835	657	576	651	925	939	809
51-100%	Median	658	624	557	467	424	475	675	705	594
51-100%	Mean	910	881	780	601	510	572	819	831	708
101-150%	Median	659	622	553	469	429	493	723	759	629
101-150%	Mean	914	885	784	606	516	589	863	879	738

24b **Use Per Customer (kWh) for 2019 to date in 2021, disaggregated by month**

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19
Median	652	610	548	465	429	488	696	743	619
Mean	886	846	764	589	503	575	834	855	723

24c **Use Per Customer (kWh) for 2019 to date in 2021, disaggregated by month**

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19
Median	541	505	449	385	374	462	720	763	612
Mean	710	671	592	477	449	560	845	864	717

PL;

definition used for the purposes of reporting “confirmed low income customer” data to the Commission pursuant to 52 Pa. Code § 54.71 et seq

Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
615	528	627	665	589	588	571	538	672	937	963	796
719	657	836	897	808	805	706	649	777	1,047	1,093	888
524	474	579	624	549	544	512	475	569	777	802	653
634	595	777	843	755	756	647	588	687	916	959	767
541	480	579	628	555	548	521	484	596	842	870	687
653	597	778	854	767	766	655	599	713	968	1,007	795

Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
527	454	558	607	533	529	501	475	585	823	865	710
634	564	739	815	723	728	629	578	695	944	1,006	809

Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
496	389	474	514	446	438	431	407	553	831	856	658
600	474	601	662	579	583	527	497	666	946	978	762

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Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	2019	2020	Jan-Apr 2021
544	566	642	746	710	659	544	7,684	8,071	2,659
622	673	813	977	994	942	663	9,508	9,778	3,576
456	489	568	661	639	583	473	6,756	7,018	2,356
541	599	739	890	916	849	592	8,618	8,796	3,247
464	495	569	669	647	588	482	6,936	7,259	2,386
544	601	743	903	939	859	604	8,802	9,011	3,305

Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	2019	2020	Jan-Apr 2021
477	505	589	711	650	605	493	6,789	7,199	2,459
552	608	746	951	908	854	615	8,511	8,832	3,327

Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	2019	2020	Jan-Apr 2021
405	414	480	560	512	468	399	6,170	6,433	1,939
483	498	599	723	683	630	488	7,560	7,780	2,524