

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)

	<u>Amount</u>
<b><u>INTANGIBLE</u></b>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	388,778
Subtotal - Intangible	<u>388,885</u>
<b><u>TRANSMISSION</u></b>	
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	<u>1,046,778</u>
<b><u>DISTRIBUTION</u></b>	
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	<u>3,236,093</u>
<b><u>GENERAL PLANT</u></b>	
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	<u>387,408</u>

**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>
<b><u>INTANGIBLE</u></b>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	384,406
Subtotal - Intangible	<u>384,513</u>
<b><u>TRANSMISSION</u></b>	
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>
<b><u>DISTRIBUTION</u></b>	
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>
<b><u>GENERAL PLANT</u></b>	
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)
<b>DEPRECIABLE PLANT</b>		
<b>TRANSMISSION PLANT</b>		
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
<b>TOTAL TRANSMISSION PLANT</b>	<b>296,727,290</b>	<b>305,119,396</b>
<b>DISTRIBUTION PLANT</b>		
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
<b>TOTAL DISTRIBUTION PLANT</b>	<b>961,046,656</b>	<b>941,099,477</b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AS OF DECEMBER 31, 2020

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
<b>GENERAL PLANT</b>		
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	<u>46,875,261</u>	<u>47,308,645</u>
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	<u>15,784,676</u>	<u>15,612,063</u>
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	<u>185,750</u>	<u>181,979</u>
<b>TOTAL GENERAL PLANT</b>	<u><b>149,693,269</b></u>	<u><b>149,641,834</b></u>
<b>TOTAL DEPRECIABLE PLANT</b>	<u><b>1,407,467,215</b></u>	<u><b>1,395,860,706</b></u>

## 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)
<b>DEPRECIABLE PLANT</b>		
<b>TRANSMISSION PLANT</b>		
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
<b>TOTAL TRANSMISSION PLANT</b>	<b>311,793,703</b>	<b>318,888,971</b>
<b>DISTRIBUTION PLANT</b>		
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
<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,007,190,537</b>	<b>982,424,555</b>

**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)
<b>GENERAL PLANT</b>		
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
<i>TOTAL ACCOUNT 390</i>	<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
<i>TOTAL ACCOUNT 391</i>	<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>
<b>TOTAL GENERAL PLANT</b>	<u><b>152,482,835</b></u>	<u><b>151,879,734</b></u>
<b>TOTAL DEPRECIABLE PLANT</b>	<u><b>1,471,467,075</b></u>	<u><b>1,453,193,259</b></u>

## 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)
<b>DEPRECIABLE PLANT</b>		
<b>TRANSMISSION PLANT</b>		
352	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	9,842,334
	OTHER SMALL STRUCTURES	2,076,006
	TOTAL ACCOUNT 352	11,918,340
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	1,705,211
	<b>TOTAL TRANSMISSION PLANT</b>	<b>329,770,731</b>
<b>DISTRIBUTION PLANT</b>		
361	STRUCTURES AND IMPROVEMENTS	
	MAJOR STRUCTURES	27,909,277
	OTHER SMALL STRUCTURES	15,243,791
	TOTAL ACCOUNT 361	43,153,068
362	STATION EQUIPMENT	
	COMPANY STATIONS	160,242,845
	CUSTOMER HIGH TENSION	16,692,302
	PORTABLE SUBSTATIONS	1,414,700
	TOTAL ACCOUNT 362	178,349,847
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	163,361,121
369.2	SERVICES	37,975,557
370	METERS AND SMART METERS	50,888,804
373	STREET LIGHTING EQUIPMENT	22,311,823
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,059,898,185</b>
		<b>335,219,485</b>

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)
<b>GENERAL PLANT</b>		
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
<b>TOTAL GENERAL PLANT</b>	<b>164,262,229</b>	<b>164,125,653</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>1,553,931,145</b>	<b>1,537,989,264</b>

\* 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
<b>INTANGIBLE</b>					
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>
<b>TRANSMISSION</b>					
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>
<b>DISTRIBUTION</b>					
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>
<b>GENERAL PLANT</b>					
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>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
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>
<b>RECAP</b>					
	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
<b>TRANSMISSION</b>					
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>
<b>DISTRIBUTION</b>					
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>
<b>GENERAL PLANT</b>					
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>
<b>Total Accum Depreciation - Electric Plant in Service</b>					
<b>INTANGIBLE</b>					
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>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
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>
<b>RECAP</b>					
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
<b>INTANGIBLE</b>					
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>
<b>TRANSMISSION</b>					
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>
<b>DISTRIBUTION</b>					
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>
<b>GENERAL PLANT</b>					
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>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
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>
<b>RECAP</b>					
	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
<b>TRANSMISSION</b>					
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>
<b>DISTRIBUTION</b>					
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>
<b>GENERAL PLANT</b>					
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					
<b>INTANGIBLE</b>					
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>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
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>
<b>RECAP</b>					
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)
<b>DEPRECIABLE PLANT</b>		
<b>TRANSMISSION PLANT</b>		
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
<b>TOTAL TRANSMISSION PLANT</b>	<b>24,683,665</b>	<b>23,343,766</b>
<b>DISTRIBUTION PLANT</b>		
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
<b>TOTAL DISTRIBUTION PLANT</b>	<b>87,051,094</b>	<b>84,841,998</b>

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)
<b>GENERAL PLANT</b>		
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>
<b>TOTAL GENERAL PLANT</b>	<u><b>16,068,836</b></u>	<u><b>14,919,567</b></u>
<b>TOTAL DEPRECIABLE PLANT</b>	<u><b>127,803,594</b></u>	<u><b>123,105,331</b></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)
<b>DEPRECIABLE PLANT</b>		
<b>TRANSMISSION PLANT</b>		
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
	<b>24,219,149</b>	<b>25,517,418</b>
<b>DISTRIBUTION PLANT</b>		
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
	<b>86,861,754</b>	<b>87,627,612</b>

**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)
<b>GENERAL PLANT</b>		
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		
<b>TOTAL GENERAL PLANT</b>	<u><b>16,137,169</b></u>	<u><b>18,837,283</b></u>
<b>TOTAL DEPRECIABLE PLANT</b>	<u><b>127,218,072</b></u>	<u><b>131,982,313</b></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)
<b>DEPRECIABLE PLANT</b>		
<b>TRANSMISSION PLANT</b>		
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
<b>TOTAL TRANSMISSION PLANT</b>	<b>26,293,800</b>	<b>27,060,589</b>
<b>DISTRIBUTION PLANT</b>		
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
<b>TOTAL DISTRIBUTION PLANT</b>	<b>89,353,561</b>	<b>89,704,427</b>

## 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)
<b>GENERAL PLANT</b>		
390		
STRUCTURES AND IMPROVEMENTS		
MAJOR STRUCTURES		5,093,958
EV CHARGING STATIONS		323,128
OTHER SMALL STRUCTURES		160,527
<i>TOTAL ACCOUNT 390</i>	<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
<i>TOTAL ACCOUNT 391</i>	<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		
<b>TOTAL GENERAL PLANT</b>	<u><b>19,507,070</b></u>	<u><b>20,210,462</b></u>
<b>TOTAL DEPRECIABLE PLANT</b>	<u><b>135,154,431</b></u>	<u><b>136,975,478</b></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)
<b>DEPRECIABLE PLANT</b>						
<b>TRANSMISSION PLANT</b>						
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
<b>DISTRIBUTION PLANT</b>						
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

<b>DEPRECIABLE GROUP</b>		<b>MOST RECENT FILING</b>		<b>CURRENT FILING</b>		<b>REASON FOR</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>ACTUAL CHANGE</b>
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
<b>GENERAL PLANT</b>						
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>
		<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>
<b>DEPRECIABLE PLANT</b>						
<b>TRANSMISSION PLANT</b>						
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
<b>DISTRIBUTION PLANT</b>						
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

DEPRECIABLE GROUP		MOST RECENT FILING		CURRENT FILING		REASON FOR
(1)	(2)	(3)	(4)	(5)	(6)	ACTUAL CHANGE
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
		44-R1	3.17	30-L0	4.72	a
	UNDERGROUND RESISTORS DISTRIBUTION	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
	<b>GENERAL PLANT</b>					
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
<b>ASSETS AND OTHER DEBITS</b>					
<b>UTILITY PLANT</b>					
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
<b>OTHER PROPERTY AND INVESTMENTS</b>					
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
<b>CURRENT AND ACCRUED ASSETS</b>					
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
<b>DEFERRED DEBITS</b>					
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
<b>TOTAL ASSETS</b>	<b>\$ 3,828,875,891</b>	<b>\$ 3,972,298,052</b>	<b>\$ 4,124,684,782</b>	<b>\$ 4,369,588,275</b>	<b>\$ 4,512,894,565</b>

**DUQUESNE LIGHT COMPANY**  
**BALANCE SHEET**  
As of December 31,

	2018	2019	2020	Projected 2021	Fully Projected 2022
<b>LIABILITIES AND OTHER CREDIT</b>					
<b>PROPRIETY CAPITAL</b>					
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>
<b>LONG TERM DEBT</b>					
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>
<b>OTHER NON-CURRENT LIABILITIES</b>					
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>
<b>CURRENT &amp; ACCRUED LIABILITIES</b>					
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>
<b>OTHER DEFERRED CREDITS</b>					
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>
<b>TOTAL LIABILITIES AND STOCKHOLDER EQUITY</b>	<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
<b>UTILITY OPERATING INCOME</b>					
Operating Revenues (400)	\$ 937,475,159	\$ 963,057,922	\$ 960,346,993	975,670,880	999,238,555
<b>Operating Expenses</b>					
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
<b>Net Utility Operating Income</b>	<b>206,371,295</b>	<b>238,336,079</b>	<b>228,311,630</b>	<b>210,959,182</b>	<b>201,327,171</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
<b>Other Income</b>					
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
<b>Other Income Deductions</b>					
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
<b>Taxes Applicable to Other Income and Deductions</b>					
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
<b>Net Other Income and Deductions</b>	<b>1,507,704</b>	<b>722,360</b>	<b>94,210</b>	<b>1,274,158</b>	<b>2,122,769</b>
<b>Interest Charges</b>					
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
<b>Net Income</b>	<b>\$ 152,118,981</b>	<b>\$ 184,444,523</b>	<b>\$ 170,335,575</b>	<b>\$ 152,221,584</b>	<b>\$ 138,879,301</b>

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

Description	2018	2019	2020	Projected 2021	Fully Projected 2022
<b>Intangible Plant</b>					
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
<b>Transmission Plant:</b>					
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
<b>Distribution Plant:</b>					
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
<b>General Plant:</b>					
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
<b>General Plant - Leasehold Improvements</b>					
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
<b>RECAP - Electric Plant in Service</b>					
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
<b>Transmission Plant:</b>					
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
<b>Distribution Plant:</b>					
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
<b>General Plant:</b>					
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
<b>Intangible Plant</b>					
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
<b>General Plant - Leasehold Improvements</b>					
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
<b>RECAP - Electric Plant in Service</b>					
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