

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**

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Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020

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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**
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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**
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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	<u>65,264</u>
4	Total Sales to Ultimate Customers	866,890
5	Sales for Resale/Account 447	1,575
6	Total Sales Revenue	<u>868,465</u>
Other Operating Revenues		
Forfeited Discounts/Account 450:		
7	Late Payment Charges	816
8		-
9	Returned Check Charges	<u>234</u>
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	<u>754</u>
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	<u>1,430</u>
24	Total Other Revenue	<u>78,506</u>
25	Total Other Operating Revenues	<u>91,882</u>
26	Total Operating Revenues	<u>\$ 960,347</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 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**
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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**
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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 B-6
Witness: Milligan/Moul
 Page 1 of 1

Line No	Description	Rate of Return				
		[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	1,751,838	53.35%	10.95%		5.84%
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	[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	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
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Measures of Value and Rate of Return

	[1]		[2]		[3]
Line No	Description				
	HTY Ended 12-31-20		Total PA		Reference
	Total Electric		Jurisdiction		
	Utility				
1	Total Measure of Value/Rate Base - Net				
	\$ 2,664,788	\$ 2,044,385			D-1, page 3
	Pro Forma Return at Present rates				
2	\$ 401,920	\$ 154,490			D-1, Page 2
3	15.083%	7.557%			L 2 / L 1
	Pro Forma Return at Proposed Rates				
4		\$ 160,280			D-1, Page 1
5		7.84%			L 4 / L 1

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
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 (\$ 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
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(\$ 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	<u>317,883</u>		<u>12,703</u>	<u>(4,351)</u>	<u>-</u>	<u>-</u>	<u>326,235</u>
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	<u>946,922</u>		<u>53,881</u>	<u>(4,574)</u>	<u>-</u>	<u>-</u>	<u>996,229</u>
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	<u>2,918,264</u>		<u>178,864</u>	<u>(21,609)</u>	<u>-</u>	<u>-</u>	<u>3,075,519</u>
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	<u>385,909</u>		<u>10,232</u>	<u>(16,762)</u>	<u>-</u>	<u>-</u>	<u>379,379</u>
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	<u>\$ 4,568,978</u>		<u>\$ 255,680</u>	<u>\$ (47,296)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,777,362</u>

Duquesne Light Company
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SCHEDULE C-2
Witness: Bachota/O'Brien
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Pro Forma Adjustments to Plant

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]
				Cloud Adjustment	EV Depreciation Expense Correction		
			Pro Forma Adjustments to Plant				
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

Duquesne Light Company
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 (\$ in Thousands)

Schedule C-3
 Witness: Bachota/O'Brien
 Page 1 of 4

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

Duquesne Light Company
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(\$ in Thousands)

Schedule C-3
Witness: Bachota/O'Brien
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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)	(41)	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	-	-	-	159,899
47	SUB-TOTAL	(L 4 + L 16 + L 32 + L 46)	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

Duquesne Light Company
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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	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	375.1					
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		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
	(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	\$ 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>	<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	=
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 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	\$ 552,204	\$ 254,414	\$ 42,468	\$ 11,964	\$ 861,050
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	\$ 563,205	\$ 263,819	\$ 44,747	\$ 12,821	\$ 884,592
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	\$ 592,017	\$ 237,163	\$ 47,459	\$ 12,929	\$ 889,568

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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																

Duquesne Light Company
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 (\$ in Thousands)

Schedule **C-5**
Witness: **Bachota/O'Brien**
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Plant Materials and Operating Supplies

	[1]	[2]	
		HTY Ended 12/31/20	
Line No	Description	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	<u>\$ 435,269</u>	<u>\$ -</u>
15	13-Month Average	<u>\$ 33,482</u>	<u>\$ -</u>
16	13-Month Net Average	<u>\$ 33,482</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>
			<u>\$ 7,426</u>
			<u>24,647</u>
			<u>1,410</u>
			<u>-</u>
			<u>-</u>
			<u>33,483</u>

Duquesne Light Company
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 (\$ in Thousands)

Schedule C-6
 Witness: Simpson
 Page 1 of 1

Accumulated Deferred Income Taxes

[1] [2]

Line No	Description	Reference	HTY Ended 12-31-20
<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

Duquesne Light Company
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 (\$ in Thousands)

Schedule C-7
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>	

Duquesne Light Company
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Historic Test Year - 12 Months Ended December 31, 2020
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Schedule C-8
Witness: Bachota/O'Brien
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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	

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		<u>3,180,804</u>	<u>2,442,543</u>	
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		<u>192,757</u>	<u>143,087</u>	
8	Total Rate Base Before Deductions		<u>3,373,561</u>	<u>2,585,630</u>	
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		<u>(708,773)</u>	<u>(541,245)</u>	
12					
13	Total Electric Rate Base		<u>\$ 2,664,788</u>	<u>\$ 2,044,385</u>	

Duquesne Light Company
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Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule D-2
Witness: Bachota/O'Brien
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Adjusted Net Operating Income At Present Rates

Line #	Description	Reference	[1]		[2]		[3]	
			FTY Ended 12/31/17 Recorded		Adjustments D-3, Pgs 1 & 2 Increase (Decrease)	Pro Forma Adjusted Year Ended 4/30/15		
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					25,270		
36	Total Income Taxes	L 33 + L 34				35,189		
37	Net Operating Income	L 32 - L 35				\$ 207,310		

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
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Adjustments to Net Operating Income

Line #	Description	Adjustments											
		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		As Recorded And Allocated	D-5A & D-6A	Efficiency Loss D-5B	Customer Annularization D-5C	Revenue Update	Reclass	Supply Expense D-6A	Salaries & Wages D-7	Rate Case Normalization D-8	Benefits & Pensions D-9	Uncollectible Expense D-10	Sub-Total Proforma
OPERATING REVENUE													
1	Distribution Tariff Charges	\$ 543,301			\$ 2,128	\$ -							\$ 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	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						(1,019)					203,351
18	Other Production Expenses												
19	Transmission	11,737											11,917
20	Distribution	56,185	(16)						180				56,834
21	Customer accounts	24,994	50						207			1,277	26,529
22	Customer service and info	29,610	(30,559)						1				(947)
23	Sales												
24	Administrative and general	124,521	(262)						847		12		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	12	1,277	667,117
30	Net operating margins Before Income Tax	\$ 264,644	\$ (4,421)	\$ (8,451)	\$ 2,128	\$ -	\$ -	\$ 1,019	\$ (1,899)	\$ (31)	\$ (12)	\$ (1,277)	\$ 251,700

Duquesne Light Company
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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
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 (\$ 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)

Remove Surcharge Revenue

Line #	Description	[1] Surcharges "Rolled-in"	[2] Revenue From Surcharges Retained	[3] Sub-Total	[4] GRT	[5] 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	\$ 19,253	(1,136)	18,117
UNIVERSAL SERVICE						
6	RESIDENTIAL		37,625	37,625	(2,220)	35,405
7	Sub-Total		37,625	37,625	(2,220)	35,405
CAP REVENUE CREDIT						
8	RESIDENTIAL		(22,678)	(22,678)	1,338	(21,340)
9	Sub-Total		(22,678)	(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	\$ 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

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)	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	497,649	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	\$298,716,984	\$46,293,538	\$141,592,418	\$546,603,000
2	RH	37,847	384,068,323	325,429,263	\$25,389,026	(\$3,596,926)	\$576,102	\$80,621	(\$776)	\$3,215,785	\$949	\$369,787	\$26,663,569	\$2,670,015	\$17,475,718	\$46,213,301
3	RA	5,714	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	24,306	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	20,626	621,604,747	340,744,843	\$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	443,728,224	\$60,253,326	\$0	\$2,893,774	(\$36,560)	\$3,790	\$3,920	\$0	\$665,946	\$63,983,904	\$5,934,427	\$20,049,249	\$89,967,580
7	GMH-25	2,557	51,004,707	30,974,421	\$3,200,281	\$0	\$76,779	(\$11,174)	(\$51)	\$0	\$191	\$50,206	\$3,316,234	\$254,625	\$1,693,231	\$5,154,090
8	GMH-25	644	181,730,615	47,004,146	\$5,942,868	\$0	\$277,729	(\$2,812)	\$381	\$0	\$384	\$65,256	\$6,303,755	\$428,607	\$2,162,508	\$8,894,871
9	GL	740	2,565,110,909	134,622,856	\$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	35,371,632	\$7,713,845	\$0	\$655,206	(\$1,288)	(\$2)	\$0	\$505	\$117,034	\$8,489,300	\$340,331	\$1,358,894	\$10,189,526
11	L	22	989,857,820	81,048,760	\$20,573,937	\$0	\$738,940	(\$598)	(\$0)	\$1,206	\$1,206	\$286,391	\$21,801,885	\$16,151	\$3,116,031	\$24,734,068
12	HVPS	10	1,165,144,712	4,889,160	\$273,695	\$0	\$778,661	(\$145)	(\$0)	\$0	\$94	\$13,594	\$1,065,859	\$989,658	\$187,969	\$2,243,485
13	AL	3	19,400	8,716	\$1,031	\$0	\$6	\$6	\$0	\$0	\$0	\$14	\$1,051	\$10	\$281	\$1,343
14	BE	1	25,574,360	0	\$1,420,662	\$0	\$0	\$0	\$0	\$0	\$82	\$21,049	\$1,447,782	\$0	\$0	\$1,447,782
15	SH	173	2,654,736	8,842,365	\$419,816	\$0	\$0	\$0	\$0	\$0	\$44	\$78,003	\$9,636,658	\$3,265	\$394,970	\$9,637,003
16	SH	13	868,709	185,575	\$109,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,072	\$30,728	\$9,072	\$116,776
17	UMS	5,658	20,628,906	4,021,333	\$1,053,788	\$0	\$0	\$0	(\$3)	\$0	\$0	\$17,181	\$1,069,985	\$0	\$0	\$1,069,985
18	PAL	785	2,465,751	1,966,781	\$415,378	\$0	\$0	\$0	\$0	\$0	\$13	\$7,208	\$422,599	\$581	\$69,561	\$492,143
19	Total	603,615	12,193,358,098	4,218,177,206	\$543,300,530	(\$22,677,789)	\$19,253,293	\$1,006,863	(\$7,711)	\$37,625,089	\$22,185	\$8,414,035	\$586,936,485	\$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
23	Reconnect Fees/FJM Office (Acct. 451)				\$380,112											\$1,050,445
24	Rent Electric Property (Acct. 454)				\$11,097,690									\$716,668		\$1,076,980
25	Rent Electric Property (Acct. 454)													\$318,500		\$11,097,690
26	Other Revenue (Acct. 495)				\$772,154											\$772,154
27	Utility Operations (Acct. 417)				\$415,473											\$415,473
28	Transmission - EGS (Acct. 466)															\$80,316,885
29	Transmission - Resale (Acct. 456)															(\$4,160,372)
30	Transmission - Other Revenue															(\$4,160,372)
31	Subtotal Other Revenue				\$13,695,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,695,872	\$78,661,656	\$1,393,033	\$80,316,885
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	\$273,759	\$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)								
31	Transmission - Wholesale (Acct. 456)								
32	Transmission - Tax Norm								
33	Subtotal Other Revenue	\$7,373,775	\$0	\$7,373,775	\$0	\$7,373,775	\$78,601,656	\$1,393,033	\$80,316,885
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	\$86,438,731	\$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	181,730,615	181,730,615	\$5,942,858	\$0	\$277,729	(\$2,812)	\$361	\$0	\$364	\$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	\$739,940	(\$1,288)	(\$2)	\$0	\$505	\$117,034	\$8,489,300	\$5,348,183	\$12,454,893	\$24,292,077
11	L	22	989,857,820	989,857,820	\$20,273,937	\$0	\$739,940	(\$1,288)	(\$2)	\$0	\$1,206	\$283,391	\$21,601,985	\$8,863,776	\$38,095,976	\$69,521,637
12	HVFS	10	1,165,144,712	1,165,144,712	\$273,695	\$0	\$778,681	(\$145)	(\$0)	\$0	\$64	\$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	\$295	\$3,843	\$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	\$1,006,893	(\$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)														\$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	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	\$1,006,893	(\$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)	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	\$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	
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)

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
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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
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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	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
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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
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 (\$ in Thousands)

SCHEDULE D-11
 Witness: O'Brien
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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
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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
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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			\$ 87,668	\$ 1,899	
2	FICA Expense			\$ 3,592		
3	FICA Expense - Percent	L 2 / L 1		4.10%	4.10%	
4	Pro Forma FICA Expense on Pro Forma S&W	[4] L 1 * L 3				\$ 78
5	FUTA Expense			\$ 45		
6	FUTA Expense - Percent	L 5 / L 1		0.05%	0.05%	
7	Pro Forma FUTA Expense on Pro Forma S&W	[4] L 1 * L 6				1
8	SUTA Expense			\$ 463		
9	SUTA Expense - Percent	L 8 / L 1		0.53%	0.53%	
10	Pro Forma SUTA Expense on Pro Forma S&W	[4] L 1 * L 9				10
11	City of Pittsburgh Payroll Tax Expense			\$ -		
12	SUI Expense - Percent	L 11 / L 1		0.00%	0.00%	
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				\$ 89

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

Schedule D-21
Witness: O'Brien
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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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(\$ 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	[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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(\$ 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] [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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(\$ in Thousands)

Schedule
Witness:
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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				\$ 141,602			
16	State Tax Depreciation	L 13 - L 14	(165,855)	10,312	-	10,312	123,740	17,862	-	17,862
17	State Tax Depre (Over) Under Book	L 7 + L 12 + L 15		\$ 100,060	\$ (22,146)	\$ 77,914		\$ 40,910	\$ 8,136	\$ 49,046
18	<u>State Taxable Income</u>			\$ (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				\$ 141,602			
26	Federal Tax Depre (Over) Under Book	L 23 - L 24	(127,696)	48,471	-	48,471	91,909	49,693	-	49,693
27	Federal Taxable Income	L 7 + L 17 + L 22 + L 25		128,223	(19,933)	108,290		68,654	7,323	75,977
28	<u>Tax Expense before Deferred Taxes</u>			(26,927)	4,186	(22,741)		(14,417)	(1,538)	(15,955)
29	Tax Expense before Deferred Taxes	L 26 * Rate [2]	21.00%	(36,923)	6,398	(30,524)	21.00%	(18,504)	(2,351)	(20,855)
30	<u>Deferred State Income Taxes</u>									
31	State DIT - Transmission	L 17 + L 27		(2,135)		(2,135)				
32	<u>Deferred Federal Income Taxes</u>									
33	EDIT Amortization (ARAM)			10,617		10,617		10,168		10,168
34	Normalized Basis Adjustments			(14,508)		(14,508)		(13,822)		(13,822)
35	Method Life Differences			1,362		1,362		3,344		3,344
36	Deferred Federal Income Tax	L 30 to L 32		(2,529)	-	(2,529)		(310)	-	(310)
37	Total Federal Income Tax Expense	L 27 + L 33		(29,456)	4,186	(25,270)		(14,727)	(1,538)	(16,265)
38	Combined Income Tax Expense	L 17 + L 33		(41,587)	6,398	(35,189)		(18,814)	(2,351)	(21,165)
39	State Income Tax Expense	L 17 + L 29		12,131	(2,212)	9,919		4,087	813	4,900
40	Federal Income Tax Expense	L 34		29,456	(4,186)	25,270		14,727	1,538	16,265
41	Total Income Tax Expense	L 36 + L 37		41,587	(6,398)	35,189		18,814	2,351	21,165

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Test Year - 12 Months Ended December 31, 2020
(\$ in Thousands)

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Witness: Simpson/O'Brien
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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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Historic Test Year - 12 Months Ended December 31, 2020
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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%