

Duquesne Light Company  
Docket No. R-2021-3024750

DLC Exhibit 6  
Jurisdictional Separation Study and  
Allocated Cost of Service Study

**BOOK 10**

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

**Filing Index**

**Exhibit 1 - Summary of Filing**

Book 1

Part I - Schedule A and General Information

Part II - Primary Statements of Rate Base & Operating Income

Book 2

Part III - Rate of Return

Book 3

Part IV - Rate Structure & Cost Allocation

Book 4

Part V - Plant & Depreciation Supporting Data

Part VI - Unadjusted Comparative Balance Sheet & Operating Income Statements

**Exhibits 2 thru 4 - Summary of Measures of Value & Rate of Return**

Book 5

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

Book 6

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

Book 7

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

**Exhibit 5 - Direct Testimony**

Book 8

Statement 1 - C. James Davis

Statement 2 – Jaime Bachota

Statement 3 - Todd A. Mobley

Statement 4 - Benjamin B. Morris

Statement 5 – Krysia Kubiak

Statement 6 – Yvonne Phillips

Statement 7 - Katherine M. Scholl

Statement 8 – Sarah Oleksak

Statement 9 – Jennifer Neiswonger

Book 9

Statement 10 - Robert L. O'Brien

Statement 11 - John J. Spanos

Statement 12 - Matthew L. Simpson

Statement 13 - Paul R. Moul

Statement 14 - James H. Milligan

Statement 15 - Howard S. Gorman

Statement 16 - David B. Ogden

Statement 17 – Margot Everett

Book 10

**Exhibit 6 - Jurisdictional Separation and Allocated Cost of Service Studies**

Book 11

**Exhibit 7 - Depreciation Studies**

Book 12

**Confidential Testimony and Exhibits**

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**

**Index to Exhibit 6- Jurisdictional Separation Study and Allocated Cost of Service Study**

<b>Exhibit</b>	<b>Description</b>	
Exhibit 6-Index	Index to Exhibit 6- Jurisdictional Separation Study and Allocated Cost of Service Study	
<b>Jurisdictional Separation Study (JSS)</b>		
<a href="#">Exhibit 6-1</a>	Jurisdictional Separation	
Exhibit 6-1A	JSS for Historic Test Year	
Exhibit 6-1B	JSS for Future Test Year	
<b>Allocated Cost of Service (ACOS) for Fully Projected Future Test Year</b>		
<a href="#">Exhibit 6-2</a>	Summary of Results- Revenue requirement by rate class	
<a href="#">Exhibit 6-3</a>	Revenue requirement by rate class- Functional Classification	
<a href="#">Exhibit 6-4</a>	Customer-Related Costs- Summary	
<a href="#">Exhibit 6-4A</a>	Customer-Related Costs- RS	
<a href="#">Exhibit 6-4B</a>	Customer-Related Costs- GS	
<a href="#">Exhibit 6-4C</a>	Customer-Related Costs- GM<25	
<a href="#">Exhibit 6-4D</a>	Customer-Related Costs- GM>25	
<a href="#">Exhibit 6-4E</a>	Customer-Related Costs- GMH	
<a href="#">Exhibit 6-4F</a>	Customer-Related Costs- L	
<a href="#">Exhibit 6-4G</a>	Transformer Costs	
<a href="#">Exhibit 6-5</a>	Functionalization	
<a href="#">Exhibit 6-6</a>	Classification	
<a href="#">Exhibit 6-7</a>	Revenue requirement by rate class by account	
<a href="#">Exhibit 6-7A</a>	Class Allocation- Primary Demand	
<a href="#">Exhibit 6-7B</a>	Class Allocation- Secondary Demand	
<a href="#">Exhibit 6-7C</a>	Class Allocation- Secondary Customer	
<a href="#">Exhibit 6-7D</a>	Class Allocation- Billing Customer	
<a href="#">Exhibit 6-8</a>	Allocator Assignments	
<a href="#">Exhibit 6-8A</a>	JSS Factors	
<a href="#">Exhibit 6-8B</a>	Functionalization Factors	
<a href="#">Exhibit 6-8C</a>	Classification Factors	
<a href="#">Exhibit 6-8D</a>	Class Allocation Factors	
Exhibit 6-9	Development of Allocators	Separate Index
<a href="#">Exhibit 6-10</a>	Revenue Allocation	
Exhibit 6-11	SL- Distribution Component	

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
1	<b>I. ELECTRIC PLANT IN SERVICE</b>							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	25	0	82
4	SW- Plant/ OM	303P	0	None	0	0	0	0
5	SW- Customer-related	303C	219,001	Dist	0	0	0	219,001
6	SW- Labor-related	303L	0	None	0	0	0	0
7	SW- AMI	303AMI	62,331	Dist	0	0	0	62,331
8	Software- RB / CIP/Cyber	303F	115,627	Plant	0	26,620	23	88,984
9	<b>Intangible Plant</b>		<u>397,066</u>		<u>0</u>	<u>26,645</u>	<u>23</u>	<u>370,398</u>
10								
11	<b>C. TRANSMISSION PLANT</b>							
12	Transmission Plant	361	1,122,826	Tran	0	1,122,826	0	0
13	<b>Transmission Plant</b>	350-359	<u>1,122,826</u>		<u>0</u>	<u>1,122,826</u>	<u>0</u>	<u>0</u>
14								
15	<b>D. DISTRIBUTION PLANT</b>							
16	Land and Land Rights	360	23,190	Dist	0	0	0	23,190
17	Structures and Improvements	361	71,327	Dist	0	0	0	71,327
18	Direct Assignment	361	961	Pitcairn	0	0	961	0
19	Station Equipment	362	523,748	Dist	0	0	0	523,748
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	624,016	Dist	0	0	0	624,016
22	OH Conductors and Devices	365	629,457	Dist	0	0	0	629,457
23	UG Conduits- Radial	366	157,950	Dist	0	0	0	157,950
24	UG Conduits- Network	366	30,713	Dist	0	0	0	30,713
25	UG Conduits- URD	366	30,713	Dist	0	0	0	30,713
26	UG Conductors- Radial	367	331,382	Dist	0	0	0	331,382
27	UG Conductors- Network	367	64,435	Dist	0	0	0	64,435
28	UG Conductors- URD	367	64,435	Dist	0	0	0	64,435
29	Line Transformers- OH	368	300,124	Dist	0	0	0	300,124
30	Line Transformers- Radial	368	95,034	Dist	0	0	0	95,034
31	Line Transformers- Network	368	44,726	Dist	0	0	0	44,726
32	Line Transformers- URD	368	50,903	Dist	0	0	0	50,903
33	Services	369	114,962	Dist	0	0	0	114,962
34	Meters	370	151,169	Dist	0	0	0	151,169
35	Street Lighting	373	44,730	Dist	0	0	0	44,730
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	<b>Distribution Plant</b>	360-373	<u>3,367,163</u>		<u>0</u>	<u>0</u>	<u>961</u>	<u>3,366,202</u>
38								

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
39	<b>E. GENERAL PLANT</b>							
40	General Plant	390	424,855	Labor	0	73,716	62	351,077
41	General Plant-EV	390EV	1,081	EV	0	0	0	1,081
42	<b>General Plant</b>	389-399	425,936		0	73,716	62	352,158
43								
44	<b>TOTAL UTILITY PLANT</b>		5,312,991		0	1,223,187	1,046	4,088,758
45								
46	<b>II. DEPRECIATION RESERVE</b>							
47	Intangible Plant	108.3	256,846	Intang	0	17,236	15	239,596
48	Transmission Plant	108.3	335,205	Tran	0	335,205	0	0
49	Structures and Improvements	108.5	43,772	Dist	0	0	0	43,772
50	Direct Assignment	108.5	255	Pitcairn	0	0	255	0
51	Station Equipment	108.5	189,703	Dist	0	0	0	189,703
52	Poles, Towers and Fixtures	108.5	192,716	Dist	0	0	0	192,716
53	OH Conductors and Devices	108.5	184,533	Dist	0	0	0	184,533
54	UG Conduits	108.5	53,228	Dist	0	0	0	53,228
55	UG Conductors	108.5	136,278	Dist	0	0	0	136,278
56	Line Transformers	108.5	140,769	Dist	0	0	0	140,769
57	Services	108.5	28,630	Dist	0	0	0	28,630
58	Meters	108.5	42,906	Dist	0	0	0	42,906
59	Street Lighting	108.5	25,853	Dist	0	0	0	25,853
60	EV Assets	108EV	143	EV	0	0	0	143
61	General	108.6	178,887	Labor	0	31,038	26	147,822
62	<b>Depreciation Reserve</b>	108	1,809,724		0	383,479	296	1,425,949
63								
64	<b>III. OTHER RATE BASE ITEMS</b>							
65	Cash Working Capital	131	54,267	OMxSupp	0	8,098	8	46,162
66	Cash Working Capital- Supp	131	13,797	Supp	13,797	0	0	0
67	Materials & Supplies		33,482	M&S	0	7,425	0	26,057
68	Capitalized Pension		96,687	Plant	0	22,260	19	74,408
69	Customer Deposits		(11,163)	Dist	0	0	0	(11,163)
70	ADIT-EV		(53)	EV	0	0	0	(53)
71	ADIT- Transmission	154	(166,107)	Tran	0	(166,107)	0	0
72	ADIT- Distribution	154	(501,992)	PlantxTrans	0	0	(128)	(501,864)
73	ADIT- General	182	(24,073)	Labor	0	(4,177)	(4)	(19,893)
74	<b>Other Rate Base</b>	131-283	(505,155)		13,797	(132,501)	(105)	(386,345)
75								
76	<b>TOTAL RATE BASE</b>		2,998,112		13,797	707,206	645	2,276,464
77			2,998,112	Check				

**Duquesne Light Company**  
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**Fully Projected Future Test Year**  
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Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>							
79	<b>B. TRANSMISSION EXPENSE</b>							
80	POLR Expense		214,471	Supp	214,471	0	0	0
81	Transmission Expense		12,640	Tran	0	12,640	0	0
82	<b>Transmission Expense</b>		<u>227,111</u>		<u>214,471</u>	<u>12,640</u>	<u>0</u>	<u>0</u>
83								
84	<b>C. DISTRIBUTION EXPENSE</b>							
85	Ops Supv & Engineering	580	9,224	PlantxTrans	0	0	2	9,222
86	Load Dispatching	581	1,050	Dist	0	0	0	1,050
87	Station Expenses	582	352	PlantxTrans	0	0	0	352
88	OH Line Expenses	583	544	PlantxTrans	0	0	0	544
89	UG Line Expenses	584	607	PlantxTrans	0	0	0	607
90	Meter Expenses	586	4,052	PlantxTrans	0	0	1	4,051
91	Customer Installation Expenses	587	2	PlantxTrans	0	0	0	2
92	Misc. Distribution Expenses	588	10,298	PlantxTrans	0	0	3	10,295
93	Rents	589	0	PlantxTrans	0	0	0	0
94	Maint Supv & Engineering	590	(190)	PlantxTrans	0	0	(0)	(190)
95	Maint of Structures	591	99	PlantxTrans	0	0	0	99
96	Maint of Station Equip	592	2,660	PlantxTrans	0	0	1	2,659
97	Maint of OH Lines	593	23,726	PlantxTrans	0	0	6	23,720
98	Maint of UG Lines	594	2,243	PlantxTrans	0	0	1	2,242
99	Maint of Line Transformers	595	29	PlantxTrans	0	0	0	29
100	Maint of Lighting	596	555	Dist	0	0	0	555
101	Maint of Meters	597	391	Dist	0	0	0	391
102	Maint of Misc. Plant	599	74	PlantxTrans	0	0	0	74
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>55,716</u>		<u>0</u>	<u>0</u>	<u>14</u>	<u>55,702</u>
104			55,716		0	0	14	55,702
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>							
106	Supervision	901	13,049	Dist	0	0	0	13,049
107	Meter Reading Exp	902	335	Dist	0	0	0	335
108	Customer Records & Coll	903	1,216	Dist	0	0	0	1,216
109	Uncollectible Accounts	904	14,309	Dist	0	0	0	14,309
110	COVID Uncol, LPC	904	2,951	Dist	0	0	0	2,951
111	<b>Customer Accts. Exp.</b>	901-905	<u>31,860</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>31,860</u>
112								
113	Customer Assistance	908	165	Dist	0	0	0	165
114	COVID Relief	908CV	1,453	Dist	0	0	0	1,453
115	<b>Customer Service Exp.</b>	908-916	<u>1,618</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>1,618</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>33,478</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>33,478</u>

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
117								
118	<b>E. ADMINISTRATIVE AND GENERAL</b>							
119	Admin & Gen Salaries	920	63,866	Labor	0	11,081	9	52,775
120	Office Supp & Exp- Bill Print	921Bill	2,928	Dist	0	0	0	2,928
121	Office Supp & Exp- Other	921	5,517	Labor	0	957	1	4,559
122	Outside Services- Cust Care	923CC	2,017	Dist	0	0	0	2,017
123	Outside Services- HR	923M	1,960	Labor	0	340	0	1,620
124	Outside Services- Other	923	26,462	Labor	0	4,591	4	21,867
125	Property Insurance	924	6,676	Plant	0	1,537	1	5,138
126	Injuries & Damages	925	230	Labor	0	40	0	190
127	Empl Pensions & Benefits	926	5,000	Labor	0	868	1	4,132
128	Regulatory Commission	928	813	Dist	0	0	0	813
129	A&G-EV	930EV	350	EV	0	0	0	350
130	Marketing, Communications	930.1	34	Dist	0	0	0	34
131	Misc. General Plant	930.2	7,437	Labor	0	1,290	1	6,146
132	General Plant Rent	931	3,925	Labor	0	681	1	3,243
133	Misc Genl Plant- Metering	935M	833	Dist	0	0	0	833
134	Misc Genl Plant- Other	935P	11,450	Labor	0	1,987	2	9,461
135	<b>Admin &amp; Genl. Exp.</b>	920-932	139,498		0	23,372	20	116,105
136								
137	<b>Total Operating Expenses</b>		<b>455,803</b>		<b>214,471</b>	<b>36,012</b>	<b>34</b>	<b>205,286</b>
138								
139	<b>II. DEPRECIATION EXPENSE</b>							
140	Intangible- Other	403	18,101	Plant	0	4,167	4	13,930
141	Intangible- Customers	403	34,285	Dist	0	0	0	34,285
142	Intangible- AMI	403	9,758	Dist	0	0	0	9,758
143	Transmission Plant	403	27,084	Tran	0	27,084	0	0
144	Structures and Improvements	403	1,593	Dist	0	0	0	1,593
145	Direct assignment	403	26	Pitcairn	0	0	26	0
146	Station Equipment	403	11,383	Dist	0	0	0	11,383
147	Poles, Towers and Fixtures	403	13,229	Dist	0	0	0	13,229
148	OH Conductors and Devices	403	16,681	Dist	0	0	0	16,681
149	UG Conduits	403	3,071	Dist	0	0	0	3,071
150	UG Conductors	403	12,519	Dist	0	0	0	12,519
151	Line Transformers	403	16,932	Dist	0	0	0	16,932
152	Services	403	2,403	Dist	0	0	0	2,403
153	Meters	403	10,613	Dist	0	0	0	10,613



**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
154	Street Lighting	403	1,279	Dist	0	0	0	1,279
155	General / Common Plant	364	25,324	Labor	0	4,394	4	20,926
156	Depr / Amort-EV	403EV	143	EV	0	0	0	143
157	Amort Exp- Reg Assets- Tran		4,286	Tran	0	4,286	0	0
158	Amort Exp- Reg Assets- Dist		12,564	Dist	0	0	0	12,564
159	<b>Depreciation Expense</b>	403	221,274		0	39,931	33	181,309
160								
161	<b>III. TAXES and OTHER</b>							
162	<b>A. GENERAL TAXES</b>							
163	Payroll related	408	8,346	Labor	0	1,448	1	6,897
164	PURTA, Real estate	408.16	1,664	Plant	0	383	0	1,281
165	Capital stock		0	Plant	0	0	0	0
166	Other	408	0	Plant	0	0	0	0
167	<b>General Taxes</b>		10,010		0	1,831	2	8,177
168								
169	<b>B. GROSS RECEIPTS TAX</b>							
170	Gross Receipts tax		50,278	GRT_Rev	13,505	3,848	0	32,924
171	<b>Gross Receipts Tax</b>		50,278		13,505	3,848	0	32,924
172								
173	<b>B. FEDERAL / STATE INCOME TAXES</b>							
174	State Income Tax Expense		12,296	PATax_Pres	57	5,957	(7)	6,290
175	Federal Income Tax Expense		25,299	FedTax_Pres	132	12,714	(16)	12,470
176	<b>Income Taxes</b>	409-411	37,595		189	18,670	(24)	18,759
177	<b>Total Taxes</b>	408-411	97,883		13,694	24,350	(22)	59,861
178								
179	<b>TOTAL EXPENSES</b>		774,959		228,165	100,293	45	446,456
180								
181	<b>IV. OPERATING REVENUES at Present Rates</b>							
182	Distribution Revenue		550,379	Dist	0	0	0	550,379
183	Transmission Revenue		160,861	Tran	0	160,861	0	0
184	POLR Revenue		227,343	Supp	227,343	0	0	0
185	Forfeited Discounts		3,916	Dist	0	0	0	3,916
186	Misc Service Revenue		2,299	Dist	0	0	0	2,299
187	Rent For Electric Property		11,788	Dist	0	0	0	11,788
188	Other Electric Revenues		2,579	Other_Rev	1,560	1,019	0	0
189	<b>Operating Revenues</b>		959,165		228,903	161,880	0	568,382
190								
191	<b>TOTAL EXPENSES</b>		774,959		228,165	100,293	45	446,456
192	<b>V. NET INCOME at Present Rates</b>		184,206		738	61,587	(45)	121,926
193			184,206	Check				

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
194	<b>SUMMARY REPORT</b>							
195	OPERATING REVENUES							
196	Utility Revenues	440-446	942,499		227,343	160,861	0	554,295
197	Other Operating Revenues	450-456	16,666		1,560	1,019	0	14,087
198	Total Operating Revenues		959,165		228,903	161,880	0	568,382
199								
200	OPERATING EXPENSES							
201	Distribution / Transmission	580-599	282,827		214,471	12,640	14	55,702
202	Customer Acctg & Service	901-919	33,478		0	0	0	33,478
203	Admin & General	920-932	139,498		0	23,372	20	116,105
204	Total Operating Expenses		455,803		214,471	36,012	34	205,286
205								
206	Depreciation Expense	403	221,274		0	39,931	33	181,309
207	Taxes Other Than Income Tax / Other	408	60,288		13,505	5,680	2	41,102
208	INCOME BEFORE INCOME TAXES		221,801		927	80,257	(68)	140,685
209	Income Taxes	409-411	37,595		189	18,670	(24)	18,759
210	<b>NET INCOME</b>		<u>184,206</u>		<u>738</u>	<u>61,587</u>	<u>(45)</u>	<u>121,926</u>
211	<b>RATE BASE</b>		<u>2,998,112</u>		<u>13,797</u>	<u>707,206</u>	<u>645</u>	<u>2,276,464</u>
212	Return on Rate Base		6.1441%		5.3%	8.7%	(6.9%)	5.4%
213			16.9%		20.4%	23.3%	34.6%	13.3%
214	<b>REVENUE REQUIREMENTS</b>							
215	Target Rate of Return		7.840%					7.84%
216	Rate Base		2,998,112					2,276,464
217								
218	Operating expenses		440,681					190,164
219	Uncollectibles expense		15,312					15,437
220	Depreciation expense		221,274					181,309
221	Regulatory Commission Expenses		926					926
222	General taxes / Other		10,010					8,177
223	Subtotal- Operating Costs to recover		688,202					396,013
224								
225	Target Return on Rate Base- After taxes		235,052					178,475
226	Income taxes to recover	23.38%	58,256		Gross up factor		40.63%	41,736
227								
228	Subtotal- Rev Req before GRT		981,510					616,224
229	GRT needed	6.30%	54,769		Gross up factor		6.18%	37,918
230	<b>TOTAL REVENUE REQUIREMENT</b>		<u>1,036,279</u>					<u>654,142</u>
231								
232	Revenue at Present rates		959,165					568,382
233	Revenue Excess (Deficiency)		<u>(77,114)</u>					<u>(85,760)</u>

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Historic Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
1	<b>I. ELECTRIC PLANT IN SERVICE</b>							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	24	0	83
4	SW- Plant/ OM	303P	0	None	0	0	0	0
5	SW- Customer-related	303C	185,528	Dist	0	0	0	185,528
6	SW- Labor-related	303L	0	None	0	0	0	0
7	SW- AMI	303AMI	52,804	Dist	0	0	0	52,804
8	Software- RB / CIP/Cyber	303F	97,954	Plant	0	22,161	21	75,771
9	<b>Intangible Plant</b>		<u>336,393</u>		<u>0</u>	<u>22,185</u>	<u>21</u>	<u>314,186</u>
10								
11	<b>C. TRANSMISSION PLANT</b>							
12	Transmission Plant	361	996,229	Tran	0	996,229	0	0
13	<b>Transmission Plant</b>	350-359	<u>996,229</u>		<u>0</u>	<u>996,229</u>	<u>0</u>	<u>0</u>
14								
15	<b>D. DISTRIBUTION PLANT</b>							
16	Land and Land Rights	360	23,190	Dist	0	0	0	23,190
17	Structures and Improvements	361	69,333	Dist	0	0	0	69,333
18	Direct Assignment	361	961	Pitcairn	0	0	961	0
19	Station Equipment	362	491,613	Dist	0	0	0	491,613
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	596,620	Dist	0	0	0	596,620
22	OH Conductors and Devices	365	576,573	Dist	0	0	0	576,573
23	UG Conduits- Radial	366	105,518	Dist	0	0	0	105,518
24	UG Conduits- Network	366	20,517	Dist	0	0	0	20,517
25	UG Conduits- URD	366	20,517	Dist	0	0	0	20,517
26	UG Conductors- Radial	367	314,652	Dist	0	0	0	314,652
27	UG Conductors- Network	367	61,182	Dist	0	0	0	61,182
28	UG Conductors- URD	367	61,182	Dist	0	0	0	61,182
29	Line Transformers- OH	368	264,241	Dist	0	0	0	264,241
30	Line Transformers- Radial	368	83,672	Dist	0	0	0	83,672
31	Line Transformers- Network	368	39,379	Dist	0	0	0	39,379
32	Line Transformers- URD	368	44,817	Dist	0	0	0	44,817
33	Services	369	102,586	Dist	0	0	0	102,586
34	Meters	370	142,524	Dist	0	0	0	142,524
35	Street Lighting	373	43,252	Dist	0	0	0	43,252
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	<b>Distribution Plant</b>	360-373	<u>3,075,517</u>		<u>0</u>	<u>0</u>	<u>961</u>	<u>3,074,556</u>
38								

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Historic Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
39	<b>E. GENERAL PLANT</b>							
40	General Plant	390	379,379	Labor	0	64,719	64	314,597
41	General Plant-EV	390EV	0	EV	0	0	0	0
42	<b>General Plant</b>	389-399	379,379		0	64,719	64	314,597
43								
44	<b>TOTAL UTILITY PLANT</b>		<u>4,787,518</u>		<u>0</u>	<u>1,083,133</u>	<u>1,046</u>	<u>3,703,339</u>
45								
46	<b>II. DEPRECIATION RESERVE</b>							
47	Intangible Plant	108.3	200,604	Intang	0	13,230	13	187,361
48	Transmission Plant	108.3	305,119	Tran	0	305,119	0	0
49	Structures and Improvements	108.5	41,102	Dist	0	0	0	41,102
50	Direct Assignment	108.5	255	Pitcairn	0	0	255	0
51	Station Equipment	108.5	175,564	Dist	0	0	0	175,564
52	Poles, Towers and Fixtures	108.5	175,714	Dist	0	0	0	175,714
53	OH Conductors and Devices	108.5	167,483	Dist	0	0	0	167,483
54	UG Conduits	108.5	52,161	Dist	0	0	0	52,161
55	UG Conductors	108.5	118,212	Dist	0	0	0	118,212
56	Line Transformers	108.5	125,297	Dist	0	0	0	125,297
57	Services	108.5	39,909	Dist	0	0	0	39,909
58	Meters	108.5	20,532	Dist	0	0	0	20,532
59	Street Lighting	108.5	24,870	Dist	0	0	0	24,870
60	EV Assets	108EV	0	EV	0	0	0	0
61	General	108.6	159,894	Labor	0	27,277	27	132,591
62	<b>Depreciation Reserve</b>	108	<u>1,606,716</u>		<u>0</u>	<u>345,626</u>	<u>295</u>	<u>1,260,796</u>
63								
64	<b>III. OTHER RATE BASE ITEMS</b>							
65	Cash Working Capital	131	50,372	OMxSupp	0	7,456	8	42,907
66	Cash Working Capital- Supp	131	13,081	Supp	13,081	0	0	0
67	Materials & Supplies		33,482	M&S	0	7,425	0	26,057
68	Capitalized Pension		95,822	Plant	0	21,679	21	74,122
69	Customer Deposits		(11,163)	Dist	0	0	0	(11,163)
70	ADIT-EV		0	EV	0	0	0	0
71	ADIT- Transmission	154	(161,208)	Tran	0	(161,208)	0	0
72	ADIT- Distribution	154	(500,216)	PlantxTrans	0	0	(141)	(500,075)
73	ADIT- General	182	(36,186)	Labor	0	(6,173)	(6)	(30,007)
74	<b>Other Rate Base</b>	131-283	<u>(516,016)</u>		<u>13,081</u>	<u>(130,821)</u>	<u>(118)</u>	<u>(398,158)</u>
75								
76	<b>TOTAL RATE BASE</b>		<u>2,664,786</u>		<u>13,081</u>	<u>606,687</u>	<u>633</u>	<u>2,044,385</u>
77			2,664,786	Check				

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Historic Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>							
79	<b>B. TRANSMISSION EXPENSE</b>							
80	POLR Expense		203,351	Supp	203,351	0	0	0
81	Transmission Expense		11,917	Tran	0	11,917	0	0
82	<b>Transmission Expense</b>		<u>215,268</u>		<u>203,351</u>	<u>11,917</u>	<u>0</u>	<u>0</u>
83								
84	<b>C. DISTRIBUTION EXPENSE</b>							
85	Ops Supv & Engineering	580	8,378	PlantxTrans	0	0	2	8,376
86	Load Dispatching	581	1,079	Dist	0	0	0	1,079
87	Station Expenses	582	377	PlantxTrans	0	0	0	377
88	OH Line Expenses	583	554	PlantxTrans	0	0	0	554
89	UG Line Expenses	584	505	PlantxTrans	0	0	0	505
90	Meter Expenses	586	4,022	PlantxTrans	0	0	1	4,021
91	Customer Installation Expenses	587	3	PlantxTrans	0	0	0	3
92	Misc. Distribution Expenses	588	9,640	PlantxTrans	0	0	3	9,637
93	Rents	589	0	PlantxTrans	0	0	0	0
94	Maint Supv & Engineering	590	(368)	PlantxTrans	0	0	(0)	(368)
95	Maint of Structures	591	93	PlantxTrans	0	0	0	93
96	Maint of Station Equip	592	3,181	PlantxTrans	0	0	1	3,180
97	Maint of OH Lines	593	25,588	PlantxTrans	0	0	7	25,581
98	Maint of UG Lines	594	2,710	PlantxTrans	0	0	1	2,709
99	Maint of Line Transformers	595	26	PlantxTrans	0	0	0	26
100	Maint of Lighting	596	623	Dist	0	0	0	623
101	Maint of Meters	597	343	Dist	0	0	0	343
102	Maint of Misc. Plant	599	81	PlantxTrans	0	0	0	81
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>56,835</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>56,820</u>
104			56,835		0	0	15	56,820
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>							
106	Supervision	901	13,710	Dist	0	0	0	13,710
107	Meter Reading Exp	902	375	Dist	0	0	0	375
108	Customer Records & Coll	903	1,226	Dist	0	0	0	1,226
109	Uncollectible Accounts	904	11,748	Dist	0	0	0	11,748
110	COVID Uncol, LPC	904	0	Dist	0	0	0	0
111	<b>Customer Accts. Exp.</b>	901-905	<u>27,059</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>27,059</u>
112								
113	Customer Assistance	908	(947)	Dist	0	0	0	(947)
114	COVID Relief	908CV	0	Dist	0	0	0	0
115	<b>Customer Service Exp.</b>	908-916	<u>(947)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>(947)</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>26,112</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>26,112</u>

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Historic Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
117								
118	<b>E. ADMINISTRATIVE AND GENERAL</b>							
119	Admin & Gen Salaries	920	53,035	Labor	0	9,047	9	43,979
120	Office Supp & Exp- Bill Print	921Bill	2,353	Dist	0	0	0	2,353
121	Office Supp & Exp- Other	921	2,732	Labor	0	466	0	2,265
122	Outside Services- Cust Care	923CC	2,004	Dist	0	0	0	2,004
123	Outside Services- HR	923M	1,947	Labor	0	332	0	1,615
124	Outside Services- Other	923	26,292	Labor	0	4,485	4	21,802
125	Property Insurance	924	5,597	Plant	0	1,266	1	4,330
126	Injuries & Damages	925	228	Labor	0	39	0	189
127	Empl Pensions & Benefits	926	5,000	Labor	0	853	1	4,146
128	Regulatory Commission	928	813	Dist	0	0	0	813
129	A&G-EV	930EV	0	EV	0	0	0	0
130	Marketing, Communications	930.1	(54)	Dist	0	0	0	(54)
131	Misc. General Plant	930.2	9,422	Labor	0	1,607	2	7,813
132	General Plant Rent	931	3,888	Labor	0	663	1	3,224
133	Misc Genl Plant- Metering	935M	806	Dist	0	0	0	806
134	Misc Genl Plant- Other	935P	11,084	Labor	0	1,891	2	9,192
135	<b>Admin &amp; Genl. Exp.</b>	920-932	125,148		0	20,650	20	104,477
136								
137	<b>Total Operating Expenses</b>		<b>423,363</b>		<b>203,351</b>	<b>32,567</b>	<b>36</b>	<b>187,409</b>
138								
139	<b>II. DEPRECIATION EXPENSE</b>							
140	Intangible- Other	403	16,877	Plant	0	3,818	4	13,055
141	Intangible- Customers	403	31,965	Dist	0	0	0	31,965
142	Intangible- AMI	403	9,098	Dist	0	0	0	9,098
143	Transmission Plant	403	23,356	Tran	0	23,356	0	0
144	Structures and Improvements	403	1,462	Dist	0	0	0	1,462
145	Direct assignment	403	28	Pitcairn	0	0	28	0
146	Station Equipment	403	10,803	Dist	0	0	0	10,803
147	Poles, Towers and Fixtures	403	13,245	Dist	0	0	0	13,245
148	OH Conductors and Devices	403	15,683	Dist	0	0	0	15,683
149	UG Conduits	403	2,022	Dist	0	0	0	2,022
150	UG Conductors	403	12,236	Dist	0	0	0	12,236
151	Line Transformers	403	14,951	Dist	0	0	0	14,951
152	Services	403	1,713	Dist	0	0	0	1,713
153	Meters	403	11,516	Dist	0	0	0	11,516

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Historic Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
154	Street Lighting	403	1,246	Dist	0	0	0	1,246
155	General / Common Plant	364	20,030	Labor	0	3,417	3	16,610
156	Depr / Amort-EV	403EV	0	EV	0	0	0	0
157	Amort Exp- Reg Assets- Tran		1,462	Tran	0	1,462	0	0
158	Amort Exp- Reg Assets- Dist		7,824	Dist	0	0	0	7,824
159	<b>Depreciation Expense</b>	403	195,517		0	32,053	35	163,429
160								
161	<b>III. TAXES and OTHER</b>							
162	<b>A. GENERAL TAXES</b>							
163	Payroll related	408	7,015	Labor	0	1,197	1	5,817
164	PURTA, Real estate	408.16	1,539	Plant	0	348	0	1,190
165	Capital stock		0	Plant	0	0	0	0
166	Other	408	118	Plant	0	27	0	91
167	<b>General Taxes</b>		8,672		0	1,572	2	7,099
168								
169	<b>B. GROSS RECEIPTS TAX</b>							
170	Gross Receipts tax		48,766	GRT_Rev	12,870	8,400	0	27,496
171	<b>Gross Receipts Tax</b>		48,766		12,870	8,400	0	27,496
172								
173	<b>B. FEDERAL / STATE INCOME TAXES</b>							
174	State Income Tax Expense		7,784	PATax_Pres	129	4,454	(7)	3,207
175	Federal Income Tax Expense		27,405	FedTax_Pres	337	11,113	(17)	15,972
176	<b>Income Taxes</b>	409-411	35,189		466	15,568	(24)	19,179
177	<b>Total Taxes</b>	408-411	92,627		13,336	25,539	(23)	53,774
178								
179	<b>TOTAL EXPENSES</b>		711,507		216,687	90,160	48	404,612
180								
181	<b>IV. OPERATING REVENUES at Present Rates</b>							
182	Distribution Revenue		545,406	Dist	0	0	0	545,406
183	Transmission Revenue		140,552	Tran	0	140,552	0	0
184	POLR Revenue		216,735	Supp	216,735	0	0	0
185	Forfeited Discounts		1,050	Dist	0	0	0	1,050
186	Misc Service Revenue		1,548	Dist	0	0	0	1,548
187	Rent For Electric Property		11,098	Dist	0	0	0	11,098
188	Other Electric Revenues		2,428	Other_Rev	1,393	1,035	0	0
189	<b>Operating Revenues</b>		918,817		218,128	141,587	0	559,102
190								
191	<b>TOTAL EXPENSES</b>		711,507		216,687	90,160	48	404,612
192	<b>V. NET INCOME at Present Rates</b>		207,310		1,441	51,427	(48)	154,490
193			207,310	Check				

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Historic Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
194	<b>SUMMARY REPORT</b>							
195	OPERATING REVENUES							
196	Utility Revenues	440-446	903,743		216,735	140,552	0	546,456
197	Other Operating Revenues	450-456	15,074		1,393	1,035	0	12,646
198	Total Operating Revenues		918,817		218,128	141,587	0	559,102
199								
200	OPERATING EXPENSES							
201	Distribution / Transmission	580-599	272,103		203,351	11,917	15	56,820
202	Customer Acctg & Service	901-919	26,112		0	0	0	26,112
203	Admin & General	920-932	125,148		0	20,650	20	104,477
204	Total Operating Expenses		423,363		203,351	32,567	36	187,409
205								
206	Depreciation Expense	403	195,517		0	32,053	35	163,429
207	Taxes Other Than Income Tax / Other	408	57,438		12,870	9,972	2	34,595
208	INCOME BEFORE INCOME TAXES		242,499		1,907	66,995	(73)	173,669
209	Income Taxes	409-411	35,189		466	15,568	(24)	19,179
210	<b>NET INCOME</b>		<u>207,310</u>		<u>1,441</u>	<u>51,427</u>	<u>(48)</u>	<u>154,490</u>
211	<b>RATE BASE</b>		<u>2,664,786</u>		<u>13,081</u>	<u>606,687</u>	<u>633</u>	<u>2,044,385</u>
212	Return on Rate Base		7.7796%		11.0%	8.5%	(7.6%)	7.6%
213			14.5%		24.5%	23.2%	33.3%	11.0%
214	<b>REVENUE REQUIREMENTS</b>							
215	Target Rate of Return		7.840%					7.84%
216	Rate Base		2,664,786					2,044,385
217								
218	Operating expenses		410,802					174,848
219	Uncollectibles expense		11,780					11,863
220	Depreciation expense		195,517					163,429
221	Regulatory Commission Expenses		817					817
222	General taxes / Other		8,672					7,099
223	Subtotal- Operating Costs to recover		627,588					358,055
224								
225	Target Return on Rate Base- After taxes		208,919					160,280
226	Income taxes to recover	13.43%	35,842		Gross up factor		40.63%	21,532
227								
228	Subtotal- Rev Req before GRT		872,349					539,867
229	GRT needed	5.31%	48,910		Gross up factor		6.18%	28,007
230	<b>TOTAL REVENUE REQUIREMENT</b>		<u>921,259</u>					<u>567,874</u>
231								
232	Revenue at Present rates		918,817					559,102
233	Revenue Excess (Deficiency)		<u>(2,442)</u>					<u>(8,772)</u>



**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
1	<b>I. ELECTRIC PLANT IN SERVICE</b>							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	24	0	83
4	SW- Plant/ OM	303P	0	None	0	0	0	0
5	SW- Customer-related	303C	220,145	Dist	0	0	0	220,145
6	SW- Labor-related	303L	0	None	0	0	0	0
7	SW- AMI	303AMI	62,656	Dist	0	0	0	62,656
8	Software- RB / CIP/Cyber	303F	116,231	Plant	0	26,117	24	90,090
9	<b>Intangible Plant</b>		<u>399,139</u>		<u>0</u>	<u>26,141</u>	<u>24</u>	<u>372,974</u>
10								
11	<b>C. TRANSMISSION PLANT</b>							
12	Transmission Plant	361	1,046,778	Tran	0	1,046,778	0	0
13	<b>Transmission Plant</b>	350-359	<u>1,046,778</u>		<u>0</u>	<u>1,046,778</u>	<u>0</u>	<u>0</u>
14								
15	<b>D. DISTRIBUTION PLANT</b>							
16	Land and Land Rights	360	23,190	Dist	0	0	0	23,190
17	Structures and Improvements	361	70,130	Dist	0	0	0	70,130
18	Direct Assignment	361	961	Pitcairn	0	0	961	0
19	Station Equipment	362	516,860	Dist	0	0	0	516,860
20	Station Equipment- Network	362	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	364	597,387	Dist	0	0	0	597,387
22	OH Conductors and Devices	365	603,286	Dist	0	0	0	603,286
23	UG Conduits- Radial	366	141,870	Dist	0	0	0	141,870
24	UG Conduits- Network	366	27,586	Dist	0	0	0	27,586
25	UG Conduits- URD	366	27,586	Dist	0	0	0	27,586
26	UG Conductors- Radial	367	319,874	Dist	0	0	0	319,874
27	UG Conductors- Network	367	62,198	Dist	0	0	0	62,198
28	UG Conductors- URD	367	62,198	Dist	0	0	0	62,198
29	Line Transformers- OH	368	286,517	Dist	0	0	0	286,517
30	Line Transformers- Radial	368	90,726	Dist	0	0	0	90,726
31	Line Transformers- Network	368	42,699	Dist	0	0	0	42,699
32	Line Transformers- URD	368	48,596	Dist	0	0	0	48,596
33	Services	369	111,371	Dist	0	0	0	111,371
34	Meters	370	145,983	Dist	0	0	0	145,983
35	Street Lighting	373	43,887	Dist	0	0	0	43,887
36	ARO- Dist Plant	ARO	0	Dist	0	0	0	0
37	<b>Distribution Plant</b>	360-373	<u>3,236,093</u>		<u>0</u>	<u>0</u>	<u>961</u>	<u>3,235,132</u>
38								

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
39	<b>E. GENERAL PLANT</b>							
40	General Plant	390	407,908	Labor	0	70,763	62	337,083
41	General Plant-EV	390EV	0	EV	0	0	0	0
42	<b>General Plant</b>	389-399	407,908		0	70,763	62	337,083
43								
44	<b>TOTAL UTILITY PLANT</b>		<u>5,089,918</u>		<u>0</u>	<u>1,143,682</u>	<u>1,047</u>	<u>3,945,189</u>
45								
46	<b>II. DEPRECIATION RESERVE</b>							
47	Intangible Plant	108.3	226,582	Intang	0	14,839	14	211,729
48	Transmission Plant	108.3	318,882	Tran	0	318,882	0	0
49	Structures and Improvements	108.5	42,457	Dist	0	0	0	42,457
50	Direct Assignment	108.5	255	Pitcairn	0	0	255	0
51	Station Equipment	108.5	179,163	Dist	0	0	0	179,163
52	Poles, Towers and Fixtures	108.5	183,777	Dist	0	0	0	183,777
53	OH Conductors and Devices	108.5	175,283	Dist	0	0	0	175,283
54	UG Conduits	108.5	51,775	Dist	0	0	0	51,775
55	UG Conductors	108.5	127,615	Dist	0	0	0	127,615
56	Line Transformers	108.5	131,617	Dist	0	0	0	131,617
57	Services	108.5	33,146	Dist	0	0	0	33,146
58	Meters	108.5	31,971	Dist	0	0	0	31,971
59	Street Lighting	108.5	25,364	Dist	0	0	0	25,364
60	EV Assets	108EV	0	EV	0	0	0	0
61	General	108.6	165,211	Labor	0	28,661	25	136,525
62	<b>Depreciation Reserve</b>	108	<u>1,693,098</u>		<u>0</u>	<u>362,382</u>	<u>294</u>	<u>1,330,422</u>
63								
64	<b>III. OTHER RATE BASE ITEMS</b>							
65	Cash Working Capital	131	52,789	OMxSupp	0	8,242	8	44,539
66	Cash Working Capital- Supp	131	13,189	Supp	13,189	0	0	0
67	Materials & Supplies		33,482	M&S	0	7,425	0	26,057
68	Capitalized Pension		94,008	Plant	0	21,123	19	72,865
69	Customer Deposits		(11,163)	Dist	0	0	0	(11,163)
70	ADIT-EV		0	EV	0	0	0	0
71	ADIT- Transmission	154	(164,256)	Tran	0	(164,256)	0	0
72	ADIT- Distribution	154	(503,113)	PlantxTrans	0	0	(133)	(502,980)
73	ADIT- General	182	(26,423)	Labor	0	(4,584)	(4)	(21,835)
74	<b>Other Rate Base</b>	131-283	<u>(511,487)</u>		<u>13,189</u>	<u>(132,050)</u>	<u>(110)</u>	<u>(392,516)</u>
75								
76	<b>TOTAL RATE BASE</b>		<u>2,885,333</u>		<u>13,189</u>	<u>649,250</u>	<u>643</u>	<u>2,222,251</u>
77			2,885,333	Check				

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>							
79	<b>B. TRANSMISSION EXPENSE</b>							
80	POLR Expense		205,022	Supp	205,022	0	0	0
81	Transmission Expense		12,762	Tran	0	12,762	0	0
82	<b>Transmission Expense</b>		<u>217,784</u>		<u>205,022</u>	<u>12,762</u>	<u>0</u>	<u>0</u>
83								
84	<b>C. DISTRIBUTION EXPENSE</b>							
85	Ops Supv & Engineering	580	9,264	PlantxTrans	0	0	2	9,262
86	Load Dispatching	581	1,035	Dist	0	0	0	1,035
87	Station Expenses	582	354	PlantxTrans	0	0	0	354
88	OH Line Expenses	583	537	PlantxTrans	0	0	0	537
89	UG Line Expenses	584	596	PlantxTrans	0	0	0	596
90	Meter Expenses	586	3,995	PlantxTrans	0	0	1	3,994
91	Customer Installation Expenses	587	2	PlantxTrans	0	0	0	2
92	Misc. Distribution Expenses	588	10,397	PlantxTrans	0	0	3	10,394
93	Rents	589	0	PlantxTrans	0	0	0	0
94	Maint Supv & Engineering	590	(187)	PlantxTrans	0	0	(0)	(187)
95	Maint of Structures	591	98	PlantxTrans	0	0	0	98
96	Maint of Station Equip	592	2,658	PlantxTrans	0	0	1	2,657
97	Maint of OH Lines	593	24,972	PlantxTrans	0	0	7	24,965
98	Maint of UG Lines	594	2,282	PlantxTrans	0	0	1	2,281
99	Maint of Line Transformers	595	29	PlantxTrans	0	0	0	29
100	Maint of Lighting	596	546	Dist	0	0	0	546
101	Maint of Meters	597	384	Dist	0	0	0	384
102	Maint of Misc. Plant	599	76	PlantxTrans	0	0	0	76
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>57,038</u>		<u>0</u>	<u>0</u>	<u>15</u>	<u>57,023</u>
104			57,038		0	0	15	57,023
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>							
106	Supervision	901	13,043	Dist	0	0	0	13,043
107	Meter Reading Exp	902	335	Dist	0	0	0	335
108	Customer Records & Coll	903	1,284	Dist	0	0	0	1,284
109	Uncollectible Accounts	904	11,947	Dist	0	0	0	11,947
110	COVID Uncol, LPC	904	0	Dist	0	0	0	0
111	<b>Customer Accts. Exp.</b>	901-905	<u>26,609</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>26,609</u>
112								
113	Customer Assistance	908	(4,708)	Dist	0	0	0	(4,708)
114	COVID Relief	908CV	0	Dist	0	0	0	0
115	<b>Customer Service Exp.</b>	908-916	<u>(4,708)</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,708)</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>21,901</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>21,901</u>

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
117								
118	<b>E. ADMINISTRATIVE AND GENERAL</b>							
119	Admin & Gen Salaries	920	59,612	Labor	0	10,341	9	49,262
120	Office Supp & Exp- Bill Print	921Bill	2,764	Dist	0	0	0	2,764
121	Office Supp & Exp- Other	921	5,894	Labor	0	1,022	1	4,871
122	Outside Services- Cust Care	923CC	2,140	Dist	0	0	0	2,140
123	Outside Services- HR	923M	2,079	Labor	0	361	0	1,718
124	Outside Services- Other	923	28,073	Labor	0	4,870	4	23,199
125	Property Insurance	924	6,394	Plant	0	1,437	1	4,956
126	Injuries & Damages	925	256	Labor	0	44	0	212
127	Empl Pensions & Benefits	926	5,000	Labor	0	867	1	4,132
128	Regulatory Commission	928	813	Dist	0	0	0	813
129	A&G-EV	930EV	0	EV	0	0	0	0
130	Marketing, Communications	930.1	36	Dist	0	0	0	36
131	Misc. General Plant	930.2	7,165	Labor	0	1,243	1	5,921
132	General Plant Rent	931	3,955	Labor	0	686	1	3,268
133	Misc Genl Plant- Metering	935M	853	Dist	0	0	0	853
134	Misc Genl Plant- Other	935P	11,723	Labor	0	2,034	2	9,688
135	<b>Admin &amp; Genl. Exp.</b>	920-932	136,757		0	22,906	20	113,831
136								
137	<b>Total Operating Expenses</b>		<b>433,480</b>		<b>205,022</b>	<b>35,668</b>	<b>35</b>	<b>192,755</b>
138								
139	<b>II. DEPRECIATION EXPENSE</b>							
140	Intangible- Other	403	19,840	Plant	0	4,458	4	15,378
141	Intangible- Customers	403	37,577	Dist	0	0	0	37,577
142	Intangible- AMI	403	10,695	Dist	0	0	0	10,695
143	Transmission Plant	403	25,520	Tran	0	25,520	0	0
144	Structures and Improvements	403	1,473	Dist	0	0	0	1,473
145	Direct assignment	403	27	Pitcairn	0	0	27	0
146	Station Equipment	403	11,661	Dist	0	0	0	11,661
147	Poles, Towers and Fixtures	403	12,605	Dist	0	0	0	12,605
148	OH Conductors and Devices	403	16,168	Dist	0	0	0	16,168
149	UG Conduits	403	2,759	Dist	0	0	0	2,759
150	UG Conductors	403	12,173	Dist	0	0	0	12,173
151	Line Transformers	403	16,399	Dist	0	0	0	16,399
152	Services	403	2,205	Dist	0	0	0	2,205
153	Meters	403	10,965	Dist	0	0	0	10,965

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Trans- mission	Pitcairn	Distribution
154	Street Lighting	403	1,255	Dist	0	0	0	1,255
155	General / Common Plant	364	23,853	Labor	0	4,138	4	19,711
156	Depr / Amort-EV	403EV	0	EV	0	0	0	0
157	Amort Exp- Reg Assets- Tran		2,439	Tran	0	2,439	0	0
158	Amort Exp- Reg Assets- Dist		10,056	Dist	0	0	0	10,056
159	<b>Depreciation Expense</b>	403	217,670		0	36,555	35	181,080
160								
161	<b>III. TAXES and OTHER</b>							
162	<b>A. GENERAL TAXES</b>							
163	Payroll related	408	8,446	Labor	0	1,465	1	6,980
164	PURTA, Real estate	408.16	1,607	Plant	0	361	0	1,246
165	Capital stock		0	Plant	0	0	0	0
166	Other	408	0	Plant	0	0	0	0
167	<b>General Taxes</b>		10,053		0	1,826	2	8,225
168								
169	<b>B. GROSS RECEIPTS TAX</b>							
170	Gross Receipts tax		49,501	GRT_Rev	12,913	9,262	0	27,326
171	<b>Gross Receipts Tax</b>		49,501		12,913	9,262	0	27,326
172								
173	<b>B. FEDERAL / STATE INCOME TAXES</b>							
174	State Income Tax Expense		10,502	PATax_Pres	58	5,140	(7)	5,311
175	Federal Income Tax Expense		24,681	FedTax_Pres	133	10,471	(17)	14,093
176	<b>Income Taxes</b>	409-411	35,183		191	15,611	(24)	19,405
177	<b>Total Taxes</b>	408-411	94,737		13,104	26,699	(23)	54,956
178								
179	<b>TOTAL EXPENSES</b>		745,887		218,126	98,922	47	428,792
180								
181	<b>IV. OPERATING REVENUES at Present Rates</b>							
182	Distribution Revenue		548,551	Dist	0	0	0	548,551
183	Transmission Revenue		152,150	Tran	0	152,150	0	0
184	POLR Revenue		217,302	Supp	217,302	0	0	0
185	Forfeited Discounts		3,750	Dist	0	0	0	3,750
186	Misc Service Revenue		2,008	Dist	0	0	0	2,008
187	Rent For Electric Property		11,650	Dist	0	0	0	11,650
188	Other Electric Revenues		2,579	Other_Rev	1,560	1,019	0	0
189	<b>Operating Revenues</b>		937,990		218,862	153,169	0	565,959
190								
191	<b>TOTAL EXPENSES</b>		745,887		218,126	98,922	47	428,792
192	<b>V. NET INCOME at Present Rates</b>		192,103		736	54,247	(47)	137,167
193			192,103	Check				

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Future Test Year**  
**Jurisdictional Separation**

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
194	<b>SUMMARY REPORT</b>							
195	<b>OPERATING REVENUES</b>							
196	Utility Revenues	440-446	921,753		217,302	152,150	0	552,301
197	Other Operating Revenues	450-456	16,237		1,560	1,019	0	13,658
198	Total Operating Revenues		937,990		218,862	153,169	0	565,959
199								
200	<b>OPERATING EXPENSES</b>							
201	Distribution / Transmission	580-599	274,822		205,022	12,762	15	57,023
202	Customer Acctg & Service	901-919	21,901		0	0	0	21,901
203	Admin & General	920-932	136,757		0	22,906	20	113,831
204	Total Operating Expenses		433,480		205,022	35,668	35	192,755
205								
206	Depreciation Expense	403	217,670		0	36,555	35	181,080
207	Taxes Other Than Income Tax / Other	408	59,554		12,913	11,088	2	35,551
208	INCOME BEFORE INCOME TAXES		227,286		927	69,858	(71)	156,572
209	Income Taxes	409-411	35,183		191	15,611	(24)	19,405
210	<b>NET INCOME</b>		192,103		736	54,247	(47)	137,167
211	<b>RATE BASE</b>		2,885,333		13,189	649,250	643	2,222,251
212	Return on Rate Base		6.6579%		5.6%	8.4%	(7.3%)	6.2%
213			15.5%		20.7%	22.3%	34.1%	12.4%
214	<b>REVENUE REQUIREMENTS</b>							
215	Target Rate of Return		7.840%					7.84%
216	Rate Base		2,885,333					2,222,251
217								
218	Operating expenses		420,720					179,995
219	Uncollectibles expense		12,620					12,682
220	Depreciation expense		217,670					181,080
221	Regulatory Commission Expenses		889					889
222	General taxes / Other		10,053					8,225
223	Subtotal- Operating Costs to recover		661,952					382,871
224								
225	Target Return on Rate Base- After taxes		226,210					174,224
226	Income taxes to recover	19.78%	49,031		Gross up factor		40.63%	34,461
227								
228	Subtotal- Rev Req before GRT		937,193					591,557
229	GRT needed	5.29%	52,553		Gross up factor		6.18%	30,599
230	<b>TOTAL REVENUE REQUIREMENT</b>		989,746					622,156
231								
232	Revenue at Present rates		937,990					565,959
233	Revenue Excess (Deficiency)		(51,756)					(56,197)

Sum  
Summary of Results- Revenue requirement by rate class  
Tot  
Exh 6-2

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Summary of Results- Revenue requirement by rate class**

Line	Account	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	Distribution Revenue	550,379	292,161	28,036	3,230	11,675	33,160	69,472	3,602	5,890
2	Forfeited Discounts	3,916	3,099	524	16	62	61	115	10	15
3	Other Revenue	14,087	7,101	802	100	228	738	2,001	81	179
4	<b>Total Revenue</b>	<b>568,382</b>	<b>302,360</b>	<b>29,361</b>	<b>3,346</b>	<b>11,964</b>	<b>33,959</b>	<b>71,588</b>	<b>3,692</b>	<b>6,083</b>
5										
6	Expenses	446,456	246,288	26,536	2,873	9,582	24,782	54,913	2,843	5,014
7	Net income	121,926	56,072	2,825	473	2,382	9,177	16,675	849	1,069
8										
9	Rate Base	2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
10										
11	<b>Return on Rate Base</b>	<b>5.36%</b>	<b>5.40%</b>	<b>2.53%</b>	<b>3.34%</b>	<b>5.73%</b>	<b>6.90%</b>	<b>4.68%</b>	<b>5.5%</b>	<b>3.19%</b>
12	Relative Returns	1.00	1.0086	0.47	0.62	1.07	1.29	0.87	1.03	0.60
13	<b>Revenue Requirement</b>	<b>654,142</b>	<b>341,382</b>	<b>37,548</b>	<b>4,228</b>	<b>13,337</b>	<b>36,373</b>	<b>87,787</b>	<b>4,235</b>	<b>8,224</b>
14										
15	Operating expenses	190,164	104,073	12,179	1,225	3,723	9,785	24,349	1,134	2,250
16	Uncollectibles expense	15,437	12,216	2,064	63	244	239	453	39	58
17	Depreciation expense	181,309	100,069	9,790	1,268	4,396	10,893	22,200	1,271	2,080
18	Regulatory expense	926	483	53	6	19	51	124	6	12
19	General tax / Other	8,177	4,287	502	51	155	438	1,120	51	104
20	GRT	37,918	19,849	2,182	245	776	2,109	5,070	246	475
21		433,932	240,977	26,769	2,858	9,313	23,515	53,317	2,746	4,979
22	Pre-tax income	220,210	100,405	10,779	1,369	4,023	12,859	34,471	1,489	3,245
23	Income taxes	41,736	19,029	2,043	260	763	2,437	6,533	282	615
24	Net income	178,475	81,375	8,736	1,110	3,261	10,422	27,938	1,207	2,630
25	Return on Rate Base	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%
26										
27	Revenue increase (decrea	85,760	39,021	8,187	882	1,372	2,414	16,199	543	2,141
28	Increase (decrease) %	15.09%	12.91%	27.88%	26.36%	11.47%	7.11%	22.63%	14.70%	35.20%

Sum  
Summary of Results- Revenue requirement by rate class  
Tot  
Exh 6-2

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Summary of Results- Revenue requirement by rate class**

Line	Account	Balance	GL	GLH	L	HVPS	SE	SL	UMS
1	Distribution Revenue	550,379	64,408	7,192	18,667	324	1,492	9,959	1,115
2	Forfeited Discounts	3,916	9	0	0	0	0	4	2
3	Other Revenue	14,087	1,858	210	640	1	38	73	37
4	<b>Total Revenue</b>	<b>568,382</b>	<b>66,275</b>	<b>7,402</b>	<b>19,306</b>	<b>325</b>	<b>1,530</b>	<b>10,037</b>	<b>1,153</b>
5									
6	Expenses	446,456	45,230	6,023	13,814	72	857	6,609	1,020
7	Net income	121,926	21,045	1,379	5,493	253	673	3,427	133
8									
9	Rate Base	2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
10									
11	<b>Return on Rate Base</b>	<b>5.36%</b>	<b>6.16%</b>	<b>2.65%</b>	<b>5.23%</b>	<b>739%</b>	<b>11.50%</b>	<b>15.00%</b>	<b>2.37%</b>
12	Relative Returns	1.00	1.15	0.50	0.98	137.93	2.15	2.80	0.44
13	<b>Revenue Requirement</b>	<b>654,142</b>	<b>75,565</b>	<b>11,049</b>	<b>23,357</b>	<b>18</b>	<b>1,305</b>	<b>8,165</b>	<b>1,569</b>
14									
15	Operating expenses	190,164	19,013	2,598	6,086	7	339	3,088	315
16	Uncollectibles expense	15,437	36	1	0	0	0	15	9
17	Depreciation expense	181,309	18,110	2,646	5,458	6	307	2,219	595
18	Regulatory expense	926	107	16	33	0	2	12	2
19	General tax / Other	8,177	887	125	280	0	16	150	12
20	GRT	37,918	4,349	636	1,343	1	75	471	91
21		433,932	42,503	6,021	13,201	15	739	5,955	1,025
22	Pre-tax income	220,210	33,062	5,028	10,156	3	566	2,210	544
23	Income taxes	41,736	6,266	953	1,925	1	107	419	103
24	Net income	178,475	26,796	4,075	8,231	3	459	1,791	441
25	Return on Rate Base	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%	7.84%
26									
27	Revenue increase (decrea	85,760	9,290	3,647	4,050	(307)	(225)	(1,871)	416
28	Increase (decrease) %	15.09%	14.02%	49.27%	21.0%	(94.50%)	(14.72%)	(18.64%)	36.06%



FuncClass  
Revenue req  
Tot  
Exh 6-3

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**

Revenue requirement by rate class- Functional Classification

Account Description	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
<b>1 Demand-related</b>									
2 Primary	320,522	111,977	14,915	1,792	3,107	19,405	63,392	2,112	5,790
3 Secondary	22,242	1,839	313	29	247	1,982	7,063	214	647
4	<u>342,763</u>	<u>113,816</u>	<u>15,229</u>	<u>1,821</u>	<u>3,353</u>	<u>21,387</u>	<u>70,455</u>	<u>2,326</u>	<u>6,436</u>
5									
<b>6 Per kW / month-Demand</b>									
7 Primary	\$9.51	\$8.10	\$8.10	\$8.10	\$10.56	\$10.60	\$10.65	\$10.63	\$10.70
8 Secondary	\$0.66	\$0.13	\$0.17	\$0.13	\$0.84	\$1.08	\$1.19	\$1.07	\$1.19
9 <b>Total Per kW / month-Primary Demand</b>	<u>\$10.17</u>	<u>\$8.23</u>	<u>\$8.27</u>	<u>\$8.23</u>	<u>\$11.40</u>	<u>\$11.68</u>	<u>\$11.84</u>	<u>\$11.70</u>	<u>\$11.89</u>
10									
11 MWh-Meter	12,058,025	3,436,013	398,682	60,061	100,471	612,074	2,111,922	58,250	181,082
12 Per kWh-Meter	\$0.02843	\$0.03312	\$0.03820	\$0.03033	\$0.03338	\$0.03494	\$0.03336	\$0.03993	\$0.03554
13									
<b>14 Customer-related</b>									
15 Secondary	102,616	74,866	6,024	893	3,677	3,352	2,638	505	424
16 Billing	208,762	152,699	16,296	1,513	6,306	11,634	14,694	1,404	1,364
17	<u>311,379</u>	<u>227,566</u>	<u>22,320</u>	<u>2,406</u>	<u>9,983</u>	<u>14,986</u>	<u>17,332</u>	<u>1,909</u>	<u>1,788</u>
18 Number of Bills	7,252,295	5,952,211	478,910	71,035	299,232	242,476	81,264	30,085	7,699
19									
<b>20 Per monthly bill</b>									
21 Secondary	\$14.15	\$12.58	\$12.58	\$12.58	\$12.29	\$13.83	\$32.46	\$16.77	\$55.02
22 Billing	\$28.79	\$25.65	\$34.03	\$21.29	\$21.07	\$47.98	\$180.82	\$46.68	\$177.18
23 <b>Per bill</b>	<u>\$42.94</u>	<u>\$38.23</u>	<u>\$46.60</u>	<u>\$33.87</u>	<u>\$33.36</u>	<u>\$61.80</u>	<u>\$213.28</u>	<u>\$63.45</u>	<u>\$232.20</u>
24									
25 <b>Total revenue requirement</b>	<u><u>654,142</u></u>	<u><u>341,382</u></u>	<u><u>37,548</u></u>	<u><u>4,228</u></u>	<u><u>13,337</u></u>	<u><u>36,373</u></u>	<u><u>87,787</u></u>	<u><u>4,235</u></u>	<u><u>8,224</u></u>

FuncClass  
Revenue req  
Tot  
Exh 6-3

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**

**Revenue requirement by rate class- Functional Classification**

Account Description	Total	GL	GLH	L	HVPS	SE	SL	UMS
<b>1 Demand-related</b>								
2 Primary	320,522	64,685	9,332	21,435	0	1,172	1,019	389
3 Secondary	22,242	6,865	1,051	1,728	0	131	105	27
4	<u>342,763</u>	<u>71,550</u>	<u>10,384</u>	<u>23,164</u>	<u>0</u>	<u>1,303</u>	<u>1,123</u>	<u>416</u>
5								
<b>6 Per kW / month-Demand</b>								
7 Primary	\$9.51	\$10.91	\$11.66	\$10.69	#DIV/0!	\$10.53	\$10.53	\$10.57
8 Secondary	\$0.66	\$1.16	\$1.31	\$0.86	#DIV/0!	\$1.18	\$1.08	\$0.73
9 <b>Total Per kW / month-Primary Demand</b>	<u>\$10.17</u>	<u>\$12.07</u>	<u>\$12.97</u>	<u>\$11.55</u>	<u>#DIV/0!</u>	<u>\$11.71</u>	<u>\$11.61</u>	<u>\$11.30</u>
10								
11 MWh-Meter	12,058,025	2,559,511	314,530	937,897	1,213,147	24,592	28,667	21,127
12 Per kWh-Meter	\$0.02843	\$0.02795	\$0.03301	\$0.02470	\$0.00000	\$0.05297	\$0.03918	\$0.01971
13								
<b>14 Customer-related</b>								
15 Secondary	102,616	2,150	445	42	0	0	6,930	670
16 Billing	208,762	1,865	220	151	18	2	113	483
17	<u>311,379</u>	<u>4,015</u>	<u>666</u>	<u>193</u>	<u>18</u>	<u>2</u>	<u>7,042</u>	<u>1,153</u>
18 Number of Bills	7,252,295	8,837	1,057	241	108	12	11,568	67,561
19								
<b>20 Per monthly bill</b>								
21 Secondary	\$14.15	\$243.35	\$421.40	\$173.40	\$0.52	\$9.88	\$599.03	\$9.92
22 Billing	\$28.79	\$211.01	\$208.55	\$628.76	\$164.98	\$171.65	\$9.74	\$7.15
23 <b>Per bill</b>	<u>\$42.94</u>	<u>\$454.35</u>	<u>\$629.96</u>	<u>\$802.16</u>	<u>\$165.49</u>	<u>\$181.53</u>	<u>\$608.77</u>	<u>\$17.07</u>
24								
25 <b>Total revenue requirement</b>	<u><b>654,142</b></u>	<u><b>75,565</b></u>	<u><b>11,049</b></u>	<u><b>23,357</b></u>	<u><b>18</b></u>	<u><b>1,305</b></u>	<u><b>8,165</b></u>	<u><b>1,569</b></u>

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Customer-Related Costs- Summary**

Account Description	Account	Rate RS	Rate GS	Rate GM<25	Rate GM>25	Rate GMH	Rate L
1 Plant in service		228,030	11,769	29,623	28,723	5,980	241
2 Accum. depreciation		(56,117)	(2,890)	(7,154)	(7,408)	(1,486)	(47)
3 Net plant		171,913	8,878	22,469	21,315	4,495	195
4 ADIT		(24,694)	(1,223)	(2,813)	(3,296)	(627)	(21)
5 Other rate base		6,187	240	599	714	137	4
6 Rate base		153,406	7,896	20,255	18,733	4,004	178
7							
8 Return on rate base	7.84%	12,027	619	1,588	1,469	314	14
9 Income tax gross-up		2,812	145	371	343	73	3
10 Return component		14,840	764	1,959	1,812	387	17
11							
12 Meter operating		2,048	106	445	983	137	6
13 Meter maintenance		198	10	43	95	13	1
14 Customer records- Supervision		10,554	353	306	281	76	0
15 Meter reading expenses		276	14	13	4	2	0
16 Customer records and collection		984	33	28	26	7	0
17 Customer assistance		135	7	6	2	1	0
18 Customer costs Acct 920/921		2,403	121	98	33	15	0
19 Customer costs Acct 923		1,655	83	67	23	11	0
20 Maint. general plant- Meters		507	26	92	122	21	1
21 Services depreciation expense		1,977	101	93	31	14	0
22 Meters depreciation expense		6,464	335	1,170	1,552	271	10
23 AMI amortization		6,427	333	1,316	761	218	5
24 Other Intangible amortization		28,139	1,415	1,146	384	142	1
25 A&G based on Direct labor		26,102	976	1,774	3,140	511	18
26 Other expenses		0	0	0	0	0	0
27 Expense component		87,869	3,913	6,597	7,439	1,441	43
28 GRT on Return plus Expense		6,340	289	527	567	112	4
29 Customer-charge total		109,049	4,966	9,083	9,818	1,940	63
30 <i>Totals from Schedules</i>							
31 <b>Customer-charge costs</b>		<b>\$18.32</b>	<b>\$16.60</b>	<b>\$37.46</b>	<b>\$120.81</b>	<b>\$51.36</b>	<b>\$263.56</b>
32 Annual Blls		5,952,211	299,232	242,476	81,264	37,783	241

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Customer-Related Costs- RS**

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		1,887,228	92,079	94,584	41,367		228,030		
2	Accum. depreciation		(687,125)	(26,135)	(23,555)	(6,427)		(56,117)		
3	Net plant		1,200,103	65,944	71,029	34,940	-	171,913		
4	ADIT		(216,358)	(11,889)	(12,805)			(24,694)		
5	Other rate base		54,208	2,979	3,208			6,187		
6	Rate base		1,037,952	57,034	61,432	34,940	-	153,406		
7										
8	Return on rate base	7.84%	81,375	4,471	4,816	2,739	-	12,027		
9	Income tax gross-up	23.38%	19,029	1,046	1,126	641	-	2,812		
10	Return component		100,405	5,517	5,943	3,380	-	14,840		
11										
12	Meter operating		2,048	2,048				2,048	99.8%	2,043
13	Meter maintenance		198	198				198	99.7%	197
14	Customer records- Supervision		10,554				10,554	10,554	79.5%	8,391
15	Meter reading expenses		276	276				276	-	0
16	Customer records and collection		984				984	984	9.5%	94
17	Customer assistance		135				135	135	41.2%	56
18	Customer costs Acct 920/921		2,403				2,403	2,403	0.0%	1
19	Customer costs Acct 923		1,655				1,655	1,655	3.2%	53
20	Maint. general plant- Meters		507	507				507	-	0
21	Services depreciation expense		1,977		1,977			1,977		
22	Meters depreciation expense		6,464	6,464				6,464		
23	AMI amortization		6,427			6,427		6,427		
24	Other Intangible amortization		28,139			28,139		28,139		
25	A&G based on Direct labor		26,102	5,397	0	0	20,705	26,102		
26	All other expenses		133,259					-		
27	Expense component		221,128	14,890	1,977	34,566	36,437	87,869		10,834
28	GRT on Return plus Expense	6.17%	19,849	1,260	489	2,342	2,249	6,340		
29	Customer-charge total		341,382	21,666	8,408	40,288	38,686	109,049		
30	Totals from Schedules		341,382							
31	<b>Customer-charge costs</b>			<b>\$3.64</b>	<b>\$1.41</b>	<b>\$6.77</b>	<b>\$6.50</b>	<b>\$18.32</b>		
32	<b>Annual Bills</b>		<b>5,952,211</b>							
33	<u>A&amp;G allocated based on Direct labor</u>									
34	Direct labor costs included above		10,834	2,240	0	0	8,594	10,834		
35	Total Direct labor costs		22,029							
36	% Direct labor		49.2%							
37										
38	A&G Salaries / Off Supp-Other 920/921		30,816							
39	Employee benefits/ PR Tax 926/935P		5,927							
40	Depreciation exp.- General plant		11,247							
41	Maint General Plant 408		5,085							
42	A&G related to Direct labor		53,076	20.7%	0.0%	0.0%	79.3%	100.0%		
43	A&G allocated based on Direct labor		26,102	5,397	0	0	20,705	10,781		
44										

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Customer-Related Costs- GS**

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		76,079	4,773	4,828	2,167		11,769		
2	Accum. depreciation		(27,746)	(1,355)	(1,202)	(333)		(2,890)		
3	Net plant		48,333	3,418	3,626	1,834	-	8,878		
4	ADIT		(8,391)	(593)	(629)			(1,223)		
5	Other rate base		1,649	117	124			240		
6	Rate base		41,591	2,942	3,120	1,834	-	7,896		
7										
8	Return on rate base	7.84%	3,261	231	245	144	-	619		
9	Income tax gross-up	23.38%	763	54	57	34	-	145		
10	Return component		4,023	285	302	177	-	764		
11										
12	Meter operating		106	106				106	99.8%	106
13	Meter maintenance		10	10				10	99.7%	10
14	Customer records- Supervision		353				353	353	79.5%	280
15	Meter reading expenses		14	14				14	-	0
16	Customer records and collection		33				33	33	9.5%	3
17	Customer assistance		7				7	7	41.2%	3
18	Customer costs Acct 920/921		121				121	121	0.0%	0
19	Customer costs Acct 923		83				83	83	3.2%	3
20	Maint. general plant- Meters		26	26				26	-	0
21	Services depreciation expense		101		101			101		
22	Meters depreciation expense		335	335				335		
23	AMI amortization		333			333		333		
24	Other Intangible amortization		1,415			1,415		1,415		
25	A&G based on Direct labor		976	280	0	0	696	976		
26	All other expenses		4,624					-		
27	Expense component		8,537	772	101	1,748	1,293	3,913		405
28	GRT on Return plus Expense	6.18%	776	65	25	119	80	289		
29	Customer-charge total		13,337	1,122	428	2,044	1,373	4,966		
30	Totals from Schedules		13,337							
31	<b>Customer-charge costs</b>			<b>\$3.75</b>	<b>\$1.43</b>	<b>\$6.83</b>	<b>\$4.59</b>	<b>\$16.60</b>		
32	<b>Annual Bills</b>		<b>299,232</b>							
33	<u>A&amp;G allocated based on Direct labor</u>									
34	Direct labor costs included above		405	116	0	0	289	405		
35	Total Direct labor costs		785							
36	% Direct labor		51.6%							
37										
38	A&G Salaries / Off Supp-Other 920/921		1,098							
39	Employee benefits/ PR Tax 926/935P		211							
40	Depreciation exp.- General plant		401							
41	Maint General Plant 408		181							
42	A&G related to Direct labor		1,891	28.7%	0.0%	0.0%	71.3%	100.0%		
43	A&G allocated based on Direct labor		976	280	0	0	696	402		
44										

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Customer-Related Costs- GM<25**

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		236,407	16,665	4,446	8,512		29,623		
2	Accum. depreciation		(80,944)	(4,730)	(1,107)	(1,316)		(7,154)		
3	Net plant		155,463	11,935	3,339	7,195	-	22,469		
4	ADIT		(28,630)	(2,198)	(615)			(2,813)		
5	Other rate base		6,096	468	131			599		
6	Rate base		132,929	10,205	2,855	7,195	-	20,255		
7										
8	Return on rate base	7.84%	10,422	800	224	564	-	1,588		
9	Income tax gross-up	23.38%	2,437	187	52	132	-	371		
10	Return component		12,859	987	276	696	-	1,959		
11										
12	Meter operating		445	445				445	99.8%	444
13	Meter maintenance		43	43				43	99.7%	43
14	Customer records- Supervision		306				306	306	79.5%	243
15	Meter reading expenses		13	13				13	-	0
16	Customer records and collection		28				28	28	9.5%	3
17	Customer assistance		6				6	6	41.2%	2
18	Customer costs Acct 920/921		98				98	98	0.0%	0
19	Customer costs Acct 923		67				67	67	3.2%	2
20	Maint. general plant- Meters		92	92				92	-	0
21	Services depreciation expense		93		93			93		
22	Meters depreciation expense		1,170	1,170				1,170		
23	AMI amortization		1,316			1,316		1,316		
24	Other Intangible amortization		1,146			1,146		1,146		
25	A&G based on Direct labor		1,774	1,172	0	0	602	1,774		
26	All other expenses		14,809					-		
27	Expense component		21,406	2,935	93	2,463	1,107	6,597		737
28	GRT on Return plus Expense	6.15%	2,109	241	23	194	68	527		
29	Customer-charge total		36,373	4,163	392	3,353	1,175	9,083		
30	Totals from Schedules		36,373							
31	<b>Customer-charge costs</b>			<b>\$17.17</b>	<b>\$1.62</b>	<b>\$13.83</b>	<b>\$4.85</b>	<b>\$37.46</b>		
32	<b>Annual Bills</b>		<b>242,476</b>							
33	<u>A&amp;G allocated based on Direct labor</u>									
34	Direct labor costs included above		737	486	0	0	250	737		
35	Total Direct labor costs		2,151							
36	% Direct labor		34.2%							
37										
38	A&G Salaries / Off Supp-Other 920/921		3,009							
39	Employee benefits/ PR Tax 926/935P		579							
40	Depreciation exp.- General plant		1,098							
41	Maint General Plant 408		497							
42	A&G related to Direct labor		5,183	66.1%	0.0%	0.0%	33.9%	100.0%		
43	A&G allocated based on Direct labor		1,774	1,172	0	0	602	734		
44										

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Customer-Related Costs- GM>25**

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		623,712	22,109	1,490	5,123		28,723		
2	Accum. depreciation		(203,334)	(6,275)	(371)	(761)		(7,408)		
3	Net plant		420,378	15,834	1,119	4,362	-	21,315		
4	ADIT		(81,726)	(3,078)	(218)			(3,296)		
5	Other rate base		17,694	666	47			714		
6	Rate base		356,346	13,422	949	4,362	-	18,733		
7										
8	Return on rate base	7.84%	27,938	1,052	74	342	-	1,469		
9	Income tax gross-up	23.38%	6,533	246	17	80	-	343		
10	Return component		34,471	1,298	92	422	-	1,812		
11										
12	Meter operating		983	983				983	99.8%	981
13	Meter maintenance		95	95				95	99.7%	95
14	Customer records- Supervision		281				281	281	79.5%	224
15	Meter reading expenses		4	4				4	-	0
16	Customer records and collection		26				26	26	9.5%	3
17	Customer assistance		2				2	2	41.2%	1
18	Customer costs Acct 920/921		33				33	33	0.0%	0
19	Customer costs Acct 923		23				23	23	3.2%	1
20	Maint. general plant- Meters		122	122				122	-	0
21	Services depreciation expense		31		31			31		
22	Meters depreciation expense		1,552	1,552				1,552		
23	AMI amortization		761			761		761		
24	Other Intangible amortization		384			384		384		
25	A&G based on Direct labor		3,140	2,592	0	0	549	3,140		
26	All other expenses		40,808					-		
27	Expense component		48,246	5,348	31	1,145	914	7,439		1,303
28	GRT on Return plus Expense	6.13%	5,070	407	8	96	56	567		
29	Customer-charge total		87,787	7,054	130	1,663	970	9,818		
30	Totals from Schedules		87,787							
31	<b>Customer-charge costs</b>			<b>\$86.81</b>	<b>\$1.61</b>	<b>\$20.47</b>	<b>\$11.93</b>	<b>\$120.81</b>		
32	<b>Annual Bills</b>		<b>81,264</b>							
33	<u>A&amp;G allocated based on Direct labor</u>									
34	Direct labor costs included above		1,303	1,076	0	0	228	1,303		
35	Total Direct labor costs		5,445							
36	% Direct labor		23.9%							
37										
38	A&G Salaries / Off Supp-Other 920/921		7,616							
39	Employee benefits/ PR Tax 926/935P		1,465							
40	Depreciation exp.- General plant		2,780							
41	Maint General Plant 408		1,257							
42	A&G related to Direct labor		13,118	82.5%	0.0%	0.0%	17.5%	100.0%		
43	A&G allocated based on Direct labor		3,140	2,592	0	0	549	1,303		
44										

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Customer-Related Costs- GMH**

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		85,898	3,858	693	1,430		5,980		
2	Accum. depreciation		(28,361)	(1,095)	(173)	(218)		(1,486)		
3	Net plant		57,537	2,763	520	1,212	-	4,495		
4	ADIT		(10,994)	(528)	(99)			(627)		
5	Other rate base		2,393	115	22			137		
6	Rate base		48,936	2,350	443	1,212	-	4,004		
7										
8	Return on rate base	7.84%	3,837	184	35	95	-	314		
9	Income tax gross-up	23.38%	897	43	8	22	-	73		
10	Return component		4,734	227	43	117	-	387		
11										
12	Meter operating		137	137				137	99.8%	137
13	Meter maintenance		13	13				13	99.7%	13
14	Customer records- Supervision		76				76	76	79.5%	61
15	Meter reading expenses		2	2				2	-	0
16	Customer records and collection		7				7	7	9.5%	1
17	Customer assistance		1				1	1	41.2%	0
18	Customer costs Acct 920/921		15				15	15	0.0%	0
19	Customer costs Acct 923		11				11	11	3.2%	0
20	Maint. general plant- Meters		21	21				21	-	0
21	Services depreciation expense		14		14			14		
22	Meters depreciation expense		271	271				271		
23	AMI amortization		218			218		218		
24	Other Intangible amortization		142			142		142		
25	A&G based on Direct labor		511	362	0	0	149	511		
26	All other expenses		5,564					-		
27	Expense component		7,005	807	14	360	259	1,441		212
28	GRT on Return plus Expense	6.14%	721	64	4	29	16	112		
29	Customer-charge total		12,459	1,098	61	507	275	1,940		
30	Totals from Schedules		12,459							
31	<b>Customer-charge costs</b>			<b>\$29.06</b>	<b>\$1.61</b>	<b>\$13.42</b>	<b>\$7.27</b>	<b>\$51.36</b>		
32	<b>Annual Bills</b>		<b>37,783</b>							
33	<u>A&amp;G allocated based on Direct labor</u>									
34	Direct labor costs included above		212	150	0	0	62	212		
35	Total Direct labor costs		753							
36	% Direct labor		28.2%							
37										
38	A&G Salaries / Off Supp-Other 920/921		1,053							
39	Employee benefits/ PR Tax 926/935P		203							
40	Depreciation exp.- General plant		384							
41	Maint General Plant 408		174							
42	A&G related to Direct labor		1,814	70.9%	0.0%	0.0%	29.1%	100.0%		
43	A&G allocated based on Direct labor		511	362	0	0	149	212		
44										



**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Customer-Related Costs- L**

	Account Description	Account	Total	Meters	Services	AMI	Expenses	Total Direct	Labor portion	Labor \$
1	Plant in service		184,070	146	-	95		241		
2	Accum. depreciation		(59,369)	(41)	-	(5)		(47)		
3	Net plant		124,701	105	-	90	-	195		
4	ADIT		(24,970)	(21)	-			(21)		
5	Other rate base		5,259	4	-			4		
6	Rate base		104,990	88	-	90	-	178		
7										
8	Return on rate base	7.84%	8,231	7	-	7	-	14		
9	Income tax gross-up	23.38%	1,925	2	-	2	-	3		
10	Return component		10,156	9	-	9	-	17		
11										
12	Meter operating		6	6				6	99.8%	6
13	Meter maintenance		1	1				1	99.7%	1
14	Customer records- Supervision		0				0	0	79.5%	0
15	Meter reading expenses		0	0				0	-	0
16	Customer records and collection		0				0	0	9.5%	0
17	Customer assistance		0				0	0	41.2%	0
18	Customer costs Acct 920/921		0				0	0	0.0%	0
19	Customer costs Acct 923		0				0	0		
20	Maint. general plant- Meters		1	1				1		
21	Services depreciation expense		-		0			-		
22	Meters depreciation expense		10	10				10		
23	AMI amortization		5			5		5		
24	Other Intangible amortization		1			1		1		
25	A&G based on Direct labor		18	17	0	0	1	18		
26	All other expenses		11,815					-		
27	Expense component		11,858	35	0	6	1	43		7
28	GRT on Return plus Expense	6.10%	1,343	3	-	1	0	4		
29	Customer-charge total		23,357	47	0	16	1	63		
30	Totals from Schedules		23,357							
31	<b>Customer-charge costs</b>			<b>\$193.46</b>	<b>\$0.00</b>	<b>\$65.71</b>	<b>\$4.39</b>	<b>\$263.56</b>		
32	<b>Annual Bills</b>		<b>241</b>							
33	<u>A&amp;G allocated based on Direct labor</u>									
34	Direct labor costs included above		7	7	0	0	0	7		
35	Total Direct labor costs		1,322							
36	% Direct labor		0.6%							
37										
38	A&G Salaries / Off Supp-Other 920/921		1,849							
39	Employee benefits/ PR Tax 926/935P		356							
40	Depreciation exp.- General plant		675							
41	Maint General Plant 408		305							
42	A&G related to Direct labor		3,185	97.0%	0.0%	0.0%	3.0%	100.0%		
43	A&G allocated based on Direct labor		18	17	0	0	1	0		
44										

Xfmr  
Transformer Costs  
Cust  
Exh 6-4G

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Transformer Costs**

Account Description	Account	Total	GS	GM<25	GM>25	GMH<25	GMH>25	GL	GLH	GS/GM, GMH, GLH & GL
1 Transformer Plant		490,787	12,523	23,411	62,599	3,076	7,074	61,301	9,639	179,623
2 Accum. depreciation		(140,769)	(3,592)	(6,715)	(17,955)	(882)	(2,029)	(17,582)	(2,765)	(51,520)
3 Net plant		350,018	8,931	16,696	44,644	2,194	5,045	43,718	6,874	128,103
4 ADIT		(73,171)	(1,854)	(3,401)	(9,218)	(447)	(1,042)	(9,071)	(1,421)	(26,453)
5 Other rate base		16,842	364	724	1,996	99	225	1,861	295	5,575
6 Rate base		293,689	7,441	14,020	37,422	1,846	4,228	36,508	5,748	107,225
7										
8 Return on rate base	7.84%	23,025	583	1,099	2,934	145	331	2,862	451	8,406
9 Income tax gross-up	23.38%	5,384	136	257	686	34	78	669	105	1,966
10 Return component		28,410	720	1,356	3,620	179	409	3,532	556	10,372
11										
12 Maint of Transformers		16	0	0	4	1	1	0	0	11
13 Transformers depreciation expense		16,932	432	808	2,160	106	244	2,115	333	6,197
14 Expense component		16,948	432	808	2,163	107	245	2,115	333	6,208
15 GRT on Return plus Expense	6.30%	2,856	73	136	364	18	41	356	56	1,044
16 Total		48,214	1,225	2,301	6,147	303	695	6,002	945	17,624
17										
18 NCP-Primary X 1000		2,807	25	153	496	17	45	494	67	1,296
19 <b>Transformer cost per kW-month</b>		<b>\$1.43</b>	<b>\$4.16</b>	<b>\$1.26</b>	<b>\$1.03</b>	<b>\$1.53</b>	<b>\$1.28</b>	<b>\$1.01</b>	<b>\$1.18</b>	<b>\$1.13</b>
20										
21 Billed kW		18,289		2,621	6,547	89	151	6,658	251	16,317
22 <b>Transformer cost per kW</b>		<b>\$2.64</b>		<b>\$0.88</b>	<b>\$0.94</b>	<b>\$3.40</b>	<b>\$4.62</b>	<b>\$0.90</b>	<b>\$3.76</b>	<b>\$1.08</b>
23										
24 Plant in Service		3,366,202	56,663	197,065	554,995	22,680	52,248	544,658	81,923	1,510,232
25										
26 ADIT Total		(501,864)	(8,391)	(28,630)	(81,726)	(3,298)	(7,696)	(80,595)	(12,074)	(222,410)
27 ADIT % Plant		(14.9%)	(14.8%)	(14.5%)	(14.7%)	(14.5%)	(14.7%)	(14.8%)	(14.7%)	(14.7%)
28										
29 Other Rate Base Total		115,518	1,649	6,096	17,694	731	1,662	16,536	2,506	46,875
30 Other RB % Plant		3.4%	2.9%	3.1%	3.2%	3.2%	3.2%	3.0%	3.1%	3.1%
31										

Functions  
 Functionalization  
 Fnc  
 Exh 6-5

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Functionalization**

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
1	<b>I. ELECTRIC PLANT IN SERVICE</b>								
2	INTANGIBLE PLANT								
3	Organization / Franchise	301 / 302	82	Plant	50	21	12	-	
4	SW- Plant/ OM	303P	0	Plant	0	0	0	-	
5	SW- Customer-related	303C	219,001	Bill	0	0	219,001	-	
6	SW- Labor-related	303L	0	Labor	0	0	0	-	
7	SW- AMI	303AMI	62,331	Bill	0	0	62,331	-	
8	Software- RB / CIP/Cyber	303F	88,984	DistPt	59,731	25,257	3,996	-	
9	<b>Intangible Plant</b>		370,398		59,781	25,277	285,340	-	
10									
11	<b>C. TRANSMISSION PLANT</b>								
12	Transmission Plant	361	0	None	0	0	0	-	
13	<b>Transmission Plant</b>	350-359	0		0	0	0	-	
14									
15	<b>D. DISTRIBUTION PLANT</b>								
16	Land and Land Rights	360	23,190	Prim	23,190	0	0	-	
17	Structures and Improvements	361	71,327	Prim	71,327	0	0	-	
18	Direct Assignment	361	0	None	0	0	0	-	
19	Station Equipment	362	523,748	Prim	523,748	0	0	-	
20	Station Equipment- Network	362	13,188	Prim	13,188	0	0	-	
21	Poles, Towers and Fixtures	364	624,016	OH_Cond	496,856	127,160	0	-	
22	OH Conductors and Devices	365	629,457	OH_Cond	501,188	128,269	0	-	
23	UG Conduits- Radial	366	157,950	UG_Radial	141,161	16,789	0	-	
24	UG Conduits- Network	366	30,713	UG_Network	26,093	4,620	0	-	
25	UG Conduits- URD	366	30,713	UG_URD	26,114	4,599	0	-	
26	UG Conductors- Radial	367	331,382	UG_Radial	296,157	35,225	0	-	
27	UG Conductors- Network	367	64,435	UG_Network	54,742	9,693	0	-	
28	UG Conductors- URD	367	64,435	UG_URD	54,786	9,649	0	-	
29	Line Transformers- OH	368	300,124	LTrans_OH	31,045	269,079	0	-	
30	Line Transformers- Radial	368	95,034	LTrans_Rad	0	95,034	0	-	
31	Line Transformers- Network	368	44,726	LTrans_Net	0	44,726	0	-	
32	Line Transformers- URD	368	50,903	LTrans_URD	0	50,903	0	-	
33	Services	369	114,962	Sec	0	114,962	0	-	
34	Meters	370	151,169	Bill	0	0	151,169	-	
35	Street Lighting	373	44,730	Sec	0	44,730	0	-	
36	ARO- Dist Plant	ARO	0	DistPt	0	0	0	-	
37	<b>Distribution Plant</b>	360-373	3,366,202		2,259,595	955,438	151,169	-	
38									

Functions  
 Functionalization  
 Fnc  
 Exh 6-5

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Functionalization**

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
39	<b>E. GENERAL PLANT</b>								
40	General Plant	390	351,077	Labor	167,091	44,535	139,451	-	
41	General Plant-EV	390EV	1,081	EV	0	0	1,081	-	
42	<b>General Plant</b>	389-399	352,158		167,091	44,535	140,532	-	
43									
44	<b>TOTAL UTILITY PLANT</b>		<u>4,088,758</u>		<u>2,486,467</u>	<u>1,025,250</u>	<u>577,041</u>	-	
45									
46	<b>II. DEPRECIATION RESERVE</b>								
47	Intangible Plant	108.3	239,596	Intang	38,670	16,351	184,575	-	
48	Transmission Plant	108.3	0	None	0	0	0	-	
49	Structures and Improvements	108.5	43,772	Prim	43,772	0	0	-	
50	Direct Assignment	108.5	0	None	0	0	0	-	
51	Station Equipment	108.5	189,703	Prim	189,703	0	0	-	
52	Poles, Towers and Fixtures	108.5	192,716	OH_Cond	153,445	39,271	0	-	
53	OH Conductors and Devices	108.5	184,533	OH_Cond	146,929	37,604	0	-	
54	UG Conduits	108.5	53,228	UG_Total	46,917	6,311	0	-	
55	UG Conductors	108.5	136,278	UG_Total	120,121	16,157	0	-	
56	Line Transformers	108.5	140,769	LTrans_Tot	8,904	131,865	0	-	
57	Services	108.5	28,630	Sec	0	28,630	0	-	
58	Meters	108.5	42,906	Bill	0	0	42,906	-	
59	Street Lighting	108.5	25,853	Sec	0	25,853	0	-	
60	EV Assets	108EV	143	EV	0	0	143	-	
61	General	108.6	147,822	Labor	70,354	18,751	58,717	-	
62	<b>Depreciation Reserve</b>	108	<u>1,425,949</u>		<u>818,817</u>	<u>320,792</u>	<u>286,340</u>	-	
63									
64	<b>III. OTHER RATE BASE ITEMS</b>								
65	Cash Working Capital	131	46,162	OM	20,268	5,550	20,343	-	
66	Cash Working Capital- Supp	131	0	Bill	0	0	0	-	
67	Materials & Supplies		26,057	Plant	15,846	6,534	3,677	-	
68	Capitalized Pension		74,408	Plant	45,249	18,658	10,501	-	
69	Customer Deposits		(11,163)	Bill	0	0	(11,163)	-	
70	ADIT-EV		(53)	EV	0	0	(53)	-	
71	ADIT- Transmission	154	0	None	0	0	0	-	
72	ADIT- Distribution	154	(501,864)	DistPt	(336,881)	(142,445)	(22,538)	-	
73	ADIT- General	182	(19,893)	Labor	(9,468)	(2,523)	(7,902)	-	
74	<b>Other Rate Base</b>	131-283	<u>(386,345)</u>		<u>(264,985)</u>	<u>(114,227)</u>	<u>(7,133)</u>	-	
75									
76	<b>TOTAL RATE BASE</b>		<u>2,276,464</u>		<u>1,402,665</u>	<u>590,231</u>	<u>283,568</u>	-	
77			2,276,464	Check					

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Functionalization**

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %	
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>									
79	<b>B. TRANSMISSION EXPENSE</b>									
80	POLR Expense		0	None	0	0	0	-	0	0.0%
81	Transmission Expense		0	None	0	0	0	-	8,606	0.0%
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>			
83										
84	<b>C. DISTRIBUTION EXPENSE</b>									
85	Ops Supv & Engineering	580	9,222	D-Labor-Op	4,710	1,432	3,080	-	2,979	32.3%
86	Load Dispatching	581	1,050	Prim	1,050	0	0	-	1,050	100.0%
87	Station Expenses	582	352	Prim	352	0	0	-	289	82.1%
88	OH Line Expenses	583	544	OH_Cond	433	111	0	-	519	95.4%
89	UG Line Expenses	584	607	UG_Total	535	72	0	-	600	98.9%
90	Meter Expenses	586	4,051	Bill	0	0	4,051	-	4,041	99.8%
91	Customer Installation Expenses	587	2	Bill	0	0	2	-	3	150.0%
92	Misc. Distribution Expenses	588	10,295	DistPt	6,911	2,922	462	-	6,478	62.9%
93	Rents	589	0	DistPt	0	0	0	-	0	0.0%
94	Maint Supv & Engineering	590	(190)	D-Labor-Mnt	(149)	(36)	(5)	-	144	-75.8%
95	Maint of Structures	591	99	Prim	99	0	0	-	99	100.0%
96	Maint of Station Equip	592	2,659	Prim	2,659	0	0	-	2,169	81.6%
97	Maint of OH Lines	593	23,720	OH_Cond	18,886	4,834	0	-	9,524	40.2%
98	Maint of UG Lines	594	2,242	UG_Total	1,977	266	0	-	1,583	70.6%
99	Maint of Line Transformers	595	29	LTrans_Tot	2	27	0	-	20	69.0%
100	Maint of Lighting	596	555	Sec	0	555	0	-	548	98.7%
101	Maint of Meters	597	391	Bill	0	0	391	-	390	99.7%
102	Maint of Misc. Plant	599	74	DistPt	50	21	3	-	0	0.0%
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>55,702</u>		<u>37,514</u>	<u>10,204</u>	<u>7,984</u>	-	<u>30,436</u>	
104			55,702		37,514	10,204	7,984	-		
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>									
106	Supervision	901	13,049	Bill	0	0	13,049	-	10,374	79.5%
107	Meter Reading Exp	902	335	Bill	0	0	335	-	0	0.0%
108	Customer Records & Coll	903	1,216	Bill	0	0	1,216	-	116	9.5%
109	Uncollectible Accounts	904	14,309	Bill	0	0	14,309	-	0	0.0%
110	COVID Uncol, LPC	904	2,951	Bill	0	0	2,951	-	0	0.0%
111	<b>Customer Accts. Exp.</b>	901-905	<u>31,860</u>		<u>0</u>	<u>0</u>	<u>31,860</u>	-	<u>10,490</u>	
112										
113	Customer Assistance	908	165	Bill	0	0	165	-	68	41.2%
114	COVID Relief	908CV	1,453	Bill	0	0	1,453	-	0	
115	<b>Customer Service Exp.</b>	908-916	<u>1,618</u>		<u>0</u>	<u>0</u>	<u>1,618</u>	-	<u>68</u>	
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>33,478</u>		<u>0</u>	<u>0</u>	<u>33,478</u>	-	<u>10,558</u>	

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Functionalization**

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
117								40,994	
118	<b>E. ADMINISTRATIVE AND GENERAL</b>								
119	Admin & Gen Salaries	920	52,775	Labor	25,118	6,695	20,963	- 39,015	73.9%
120	Office Supp & Exp- Bill Print	921Bill	2,928	Bill	0	0	2,928	- 1	0.0%
121	Office Supp & Exp- Other	921	4,559	Labor	2,170	578	1,811	- 35	0.8%
122	Outside Services- Cust Care	923CC	2,017	Bill	0	0	2,017	- 64	3.2%
123	Outside Services- HR	923M	1,620	Labor	771	205	643	- 62	3.8%
124	Outside Services- Other	923	21,867	Labor	10,407	2,774	8,686	- 836	3.8%
125	Property Insurance	924	5,138	Plant	3,124	1,288	725	- 0	0.0%
126	Injuries & Damages	925	190	Labor	90	24	75	- 0	0.0%
127	Empl Pensions & Benefits	926	4,132	Labor	1,966	524	1,641	- 0	0.0%
128	Regulatory Commission	928	813	Bill	0	0	813	- 0	0.0%
129	A&G-EV	930EV	350	EV	0	0	350	- 0	0.0%
130	Marketing, Communications	930.1	34	Bill	0	0	34	- 1,260	3705.9%
131	Misc. General Plant	930.2	6,146	Labor	2,925	780	2,441	- (5)	-0.1%
132	General Plant Rent	931	3,243	Labor	1,544	411	1,288	- 0	0.0%
133	Misc Genl Plant- Metering	935M	833	Bill	0	0	833	- 0	0.0%
134	Misc Genl Plant- Other	935P	9,461	Labor	4,503	1,200	3,758	- 0	0.0%
135	<b>Admin &amp; Genl. Exp.</b>	920-932	116,105		52,618	14,480	49,007	- 41,268	
136									
137	<b>Total Operating Expenses</b>		<b>205,286</b>		<b>90,133</b>	<b>24,684</b>	<b>90,469</b>	- <b>82,262</b>	
138									
139	<b>II. DEPRECIATION EXPENSE</b>								
140	Intangible- Other	403	13,930	Intang	2,248	951	10,731	-	
141	Intangible- Customers	403	34,285	Bill	0	0	34,285	-	
142	Intangible- AMI	403	9,758	Bill	0	0	9,758	-	
143	Transmission Plant	403	0	None	0	0	0	-	
144	Structures and Improvements	403	1,593	Prim	1,593	0	0	-	
145	Direct assignment	403	0	None	0	0	0	-	
146	Station Equipment	403	11,383	Prim	11,383	0	0	-	
147	Poles, Towers and Fixtures	403	13,229	OH_Cond	10,533	2,696	0	-	
148	OH Conductors and Devices	403	16,681	OH_Cond	13,282	3,399	0	-	
149	UG Conduits	403	3,071	UG_Total	2,707	364	0	-	
150	UG Conductors	403	12,519	UG_Total	11,035	1,484	0	-	
151	Line Transformers	403	16,932	LTrans_Tot	1,071	15,861	0	-	
152	Services	403	2,403	Sec	0	2,403	0	-	
153	Meters	403	10,613	Bill	0	0	10,613	-	

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Functionalization**

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
154	Street Lighting	403	1,279	Sec	0	1,279	0	-	
155	General / Common Plant	364	20,926	Labor	9,960	2,655	8,312	-	
156	Depr / Amort-EV	403EV	143	EV	0	0	143	-	
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	-	
158	Amort Exp- Reg Assets- Dist		12,564	DistPt	8,434	3,566	564	-	
159	<b>Depreciation Expense</b>	403	181,309		72,245	34,657	74,407	-	
160									
161	<b>III. TAXES and OTHER</b>								
162	<b>A. GENERAL TAXES</b>								
163	Payroll related	408.3	6,897	Labor	3,282	875	2,739	-	
164	PURTA, Real estate	408.16	1,281	Plant	779	321	181	-	
165	Capital stock		0	Plant	0	0	0	-	
166	Other	408.1	0	Plant	0	0	0	-	
167	<b>General Taxes</b>		8,177		4,061	1,196	2,920	-	
168									
169	<b>B. GROSS RECEIPTS TAX</b>								
170	Gross Receipts tax		32,924	GRT_Rev	16,055	6,316	10,553	-	
171	<b>Gross Receipts Tax</b>		32,924		16,055	6,316	10,553	-	
172									
173	<b>B. FEDERAL / STATE INCOME TAXES</b>								
174	State Income Tax Expense		6,290	Pretax	4,310	1,858	121	-	
175	Federal Income Tax Expense		12,470	Pretax	8,545	3,684	241	-	
176	<b>Income Taxes</b>	409-411	18,759		12,854	5,542	362	-	
177	<b>Total Taxes</b>	408-411	59,861		32,971	13,054	13,836	-	
178									
179	<b>TOTAL EXPENSES</b>		446,456		195,349	72,395	178,712	-	
180									
181	<b>IV. OPERATING REVENUES at Present Rates</b>								
182	Distribution Revenue		550,379	DistBill_RR-PF	268,390	105,576	176,414	-	
183	Transmission Revenue		0	None	0	0	0	-	
184	POLR Revenue		0	None	0	0	0	-	
185	Forfeited Discounts		3,916	Bill	0	0	3,916	-	
186	Misc Service Revenue		2,299	DistBill_RR-PF	1,121	441	737	-	
187	Rent For Electric Property		11,788	OH_Cond	9,386	2,402	0	-	
188	Other Electric Revenues		0	DistBill_RR-PF	0	0	0	-	
189	<b>Operating Revenues</b>		568,382		278,897	108,419	181,066	-	
190									
191	<b>TOTAL EXPENSES</b>		446,456		195,349	72,395	178,712	-	
192	<b>V. NET INCOME at Present Rates</b>		121,926		83,548	36,024	2,355	-	

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Functionalization**

Line	Account	No.	Balance	Allocator	Primary	Secondary	Billing	Labor \$	Labor %
193			121,926	Check					
194	<b>SUMMARY REPORT</b>								
195	OPERATING REVENUES								
196	Utility Revenues	440-446	554,295		268,390	105,576	180,330	-	
197	Other Operating Revenues	450-456	14,087		10,507	2,843	737	-	
198	Total Operating Revenues		568,382		278,897	108,419	181,066	-	
199									
200	OPERATING EXPENSES								
201	Distribution / Transmission	580-599	55,702		37,514	10,204	7,984	-	
202	Customer Acctg & Service	901-919	33,478		0	0	33,478	-	
203	Admin & General	920-932	116,105		52,618	14,480	49,007	-	
204	Total Operating Expenses		205,286		90,133	24,684	90,469	-	
205									
206	Depreciation Expense	403	181,309		72,245	34,657	74,407	-	
207	Taxes Other Than Income Tax / Other	408	41,102		20,116	7,512	13,473	-	
208	INCOME BEFORE INCOME TAXES		140,685		96,402	41,566	2,717	-	
209	Income Taxes	409-411	18,759		12,854	5,542	362	-	
210	<b>NET INCOME</b>		121,926		83,548	36,024	2,355	-	
211	<b>RATE BASE</b>		2,276,464		1,402,665	590,231	283,568	-	
212	Return on Rate Base		5.36%		6.0%	6.1%	0.8%		
213									
214	<b>REVENUE REQUIREMENTS</b>								
215	Target Rate of Return		7.84%		7.84%	7.84%	7.84%		
216	Rate Base		2,276,464		1,402,665	590,231	283,568	-	
217									
218	Operating expenses		190,164		90,133	24,684	75,347	-	
219	Uncollectibles expense		15,437	Bill	0	0	15,437	-	
220	Depreciation expense		181,309		72,245	34,657	74,407	-	
221	Regulatory Commission Expenses		926	Bill	0	0	926	-	
222	General taxes / Other		8,177		4,061	1,196	2,920	-	
223	Subtotal- Operating Costs to recover		396,013		166,439	60,537	169,037	-	
224									
225	Target Return on Rate Base- After taxes		178,475		109,969	46,274	22,232	-	
226	Income taxes to recover		41,736	23.38%	25,716	10,821	5,199	-	
227				18.95%					
228	Subtotal- Rev Req before GRT		616,224		302,124	117,632	196,467	-	
229	GRT needed		37,918	GRT_Prop	18,398	7,226	12,295	-	
230	<b>TOTAL REVENUE REQUIREMENT</b>		654,142		320,522	124,858	208,762	-	
231			654,142	Check					



Classify  
 Classification  
 Cls  
 Exh 6-6

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Classification**

Line	Account	No.	Secondary		Demand	Customer	
1	<b>I. ELECTRIC PLANT IN SERVICE</b>						
2	INTANGIBLE PLANT						
3	Organization / Franchise	301 / 302	21	Sec-Pt	4	17	-
4	SW- Plant/ OM	303P	0	None	0	0	-
5	SW- Customer-related	303C	0	None	0	0	-
6	SW- Labor-related	303L	0	None	0	0	-
7	SW- AMI	303AMI	0	None	0	0	-
8	Software- RB / CIP/Cyber	303F	25,257	Sec-Pt	4,718	20,539	-
9	<b>Intangible Plant</b>		25,277		4,722	20,556	-
10							
11	<b>C. TRANSMISSION PLANT</b>						
12	Transmission Plant	361	0	None	0	0	-
13	<b>Transmission Plant</b>	350-359	0		0	0	-
14							
15	<b>D. DISTRIBUTION PLANT</b>						
16	Land and Land Rights	360	0	None	0	0	-
17	Structures and Improvements	361	0	None	0	0	-
18	Direct Assignment	361	0	None	0	0	-
19	Station Equipment	362	0	None	0	0	-
20	Station Equipment- Network	362	0	None	0	0	-
21	Poles, Towers and Fixtures	364	127,160	OH_Min	6,452	120,708	-
22	OH Conductors and Devices	365	128,269	OH_Min	6,509	121,760	-
23	UG Conduits- Radial	366	16,789	UG_Rad_Min	11,988	4,801	-
24	UG Conduits- Network	366	4,620	UG_Net_Min	2,615	2,005	-
25	UG Conduits- URD	366	4,599	UG_URD_Min	0	4,599	-
26	UG Conductors- Radial	367	35,225	UG_Rad_Min	25,152	10,073	-
27	UG Conductors- Network	367	9,693	UG_Net_Min	5,487	4,206	-
28	UG Conductors- URD	367	9,649	UG_URD_Min	0	9,649	-
29	Line Transformers- OH	368	269,079	LTr_Min_OH	28,468	240,610	-
30	Line Transformers- Radial	368	95,034	LTr_Min_Rad	81,624	13,410	-
31	Line Transformers- Network	368	44,726	LTr_Min_Net	4,839	39,887	-
32	Line Transformers- URD	368	50,903	LTr_Min_URD	8,003	42,900	-
33	Services	369	114,962	Customer	0	114,962	-
34	Meters	370	0	None	0	0	-
35	Street Lighting	373	44,730	Customer	0	44,730	-
36	ARO- Dist Plant	ARO	0	Sec-Pt	0	0	-
37	<b>Distribution Plant</b>	360-373	955,438		181,139	774,299	-
38							

Classify  
Classification  
Cls  
Exh 6-6

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Classification**

Line	Account	No.	Secondary		Demand	Customer
39	<b>E. GENERAL PLANT</b>					
40	General Plant	390	44,535	Sec-Lab	5,650	38,885 -
41	General Plant-EV	390EV	0	None	0	0 -
42	<b>General Plant</b>	389-399	44,535		5,650	38,885 -
43						
44	<b>TOTAL UTILITY PLANT</b>		1,025,250		191,510	833,739 -
45						
46	<b>II. DEPRECIATION RESERVE</b>					
47	Intangible Plant	108.3	16,351	Sec-IntPt	3,054	13,297 -
48	Transmission Plant	108.3	0	Sec-IntPt	0	0 -
49	Structures and Improvements	108.5	0	None	0	0 -
50	Direct Assignment	108.5	0	None	0	0 -
51	Station Equipment	108.5	0	None	0	0 -
52	Poles, Towers and Fixtures	108.5	39,271	OH_Min	1,993	37,278 -
53	OH Conductors and Devices	108.5	37,604	OH_Min	1,908	35,695 -
54	UG Conduits	108.5	6,311	UG-Tot	3,543	2,767 -
55	UG Conductors	108.5	16,157	UG-Tot	9,072	7,085 -
56	Line Transformers	108.5	131,865	LTr-Tot	35,261	96,604 -
57	Services	108.5	28,630	Customer	0	28,630 -
58	Meters	108.5	0	None	0	0 -
59	Street Lighting	108.5	25,853	Customer	0	25,853 -
60	EV Assets	108EV	0	Sec-Pt	0	0 -
61	General	108.6	18,751	Sec-Lab	2,379	16,373 -
62	<b>Depreciation Reserve</b>	108	320,792		57,210	263,582 -
63						
64	<b>III. OTHER RATE BASE ITEMS</b>					
65	Cash Working Capital	131	5,550	Sec-OM	695	4,856 -
66	Cash Working Capital- Supp	131	0	None	0	0 -
67	Materials & Supplies		6,534	Sec-Pt	1,220	5,313 -
68	Capitalized Pension		18,658	Sec-Pt	3,485	15,173 -
69	Customer Deposits		0	None	0	0 -
70	ADIT-EV		0	Sec-Pt	0	0 -
71	ADIT- Transmission	154	0	None	0	0 -
72	ADIT- Distribution	154	(142,445)	Sec-Pt	(26,608)	(115,837) -
73	ADIT- General	182	(2,523)	Sec-Lab	(320)	(2,203) -
74	<b>Other Rate Base</b>	131-283	(114,227)		(21,528)	(92,699) -
75						
76	<b>TOTAL RATE BASE</b>		590,231		112,773	477,459 -
77						

Classify  
Classification  
Cls  
Exh 6-6

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Classification**

Line	Account	No.	Secondary		Demand	Customer
78	<b>I. OPERATING AND MAINTENANCE EXP</b>					
79	<b>B. TRANSMISSION EXPENSE</b>					
80	POLR Expense		0	None	0	0 -
81	Transmission Expense		0	None	0	0 -
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0 -</u>
83						
84	<b>C. DISTRIBUTION EXPENSE</b>					
85	Ops Supv & Engineering	580	1,432	Sec-Lab	182	1,250 -
86	Load Dispatching	581	0	None	0	0 -
87	Station Expenses	582	0	None	0	0 -
88	OH Line Expenses	583	111	OH_Min	6	105 -
89	UG Line Expenses	584	72	UG-Tot	40	32 -
90	Meter Expenses	586	0	None	0	0 -
91	Customer Installation Expenses	587	0	None	0	0 -
92	Misc. Distribution Expenses	588	2,922	Sec-Pt	546	2,376 -
93	Rents	589	0	Sec-Pt	0	0 -
94	Maint Supv & Engineering	590	(36)	Sec-Lab	(5)	(31) -
95	Maint of Structures	591	0	None	0	0 -
96	Maint of Station Equip	592	0	None	0	0 -
97	Maint of OH Lines	593	4,834	OH_Min	245	4,588 -
98	Maint of UG Lines	594	266	UG-Tot	149	117 -
99	Maint of Line Transformers	595	27	LTr-Tot	7	20 -
100	Maint of Lighting	596	555	Customer	0	555 -
101	Maint of Meters	597	0	None	0	0 -
102	Maint of Misc. Plant	599	21	Sec-Pt	4	17 -
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>10,204</u>		<u>1,175</u>	<u>9,029 -</u>
104			10,204		1,175	9,029 -
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>					
106	Supervision	901	0	None	0	0 -
107	Meter Reading Exp	902	0	None	0	0 -
108	Customer Records & Coll	903	0	None	0	0 -
109	Uncollectible Accounts	904	0	Sec-Rev	0	0 -
110	COVID Uncol, LPC	904	0	None	0	0 -
111	<b>Customer Accts. Exp.</b>	901-905	<u>0</u>		<u>0</u>	<u>0 -</u>
112						
113	Customer Assistance	908	0	None	0	0 -
114	COVID Relief	908CV	0	None	0	0 -
115	<b>Customer Service Exp.</b>	908-916	<u>0</u>		<u>0</u>	<u>0 -</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>0</u>		<u>0</u>	<u>0 -</u>

Classify  
Classification  
Cls  
Exh 6-6

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Classification**

Line	Account	No.	Secondary		Demand	Customer	
117							
118	<b>E. ADMINISTRATIVE AND GENERAL</b>						
119	Admin & Gen Salaries	920	6,695	Sec-Lab	849	5,845	-
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	-
121	Office Supp & Exp- Other	921	578	Sec-Lab	73	505	-
122	Outside Services- Cust Care	923CC	0	None	0	0	-
123	Outside Services- HR	923M	205	Sec-Lab	26	179	-
124	Outside Services- Other	923	2,774	Sec-Lab	352	2,422	-
125	Property Insurance	924	1,288	Sec-Pt	241	1,048	-
126	Injuries & Damages	925	24	Sec-Lab	3	21	-
127	Empl Pensions & Benefits	926	524	Sec-Lab	66	458	-
128	Regulatory Commission	928	0	None	0	0	-
129	A&G-EV	930EV	0	Sec-Lab	0	0	-
130	Marketing, Communications	930.1	0	None	0	0	-
131	Misc. General Plant	930.2	780	Sec-Lab	99	681	-
132	General Plant Rent	931	411	Sec-Lab	52	359	-
133	Misc Genl Plant- Metering	935M	0	Sec-Lab	0	0	-
134	Misc Genl Plant- Other	935P	1,200	Sec-Lab	152	1,048	-
135	<b>Admin &amp; Genl. Exp.</b>	920-932	14,480		1,914	12,566	-
136							
137	<b>Total Operating Expenses</b>		24,684		3,089	21,595	-
138							
139	<b>II. DEPRECIATION EXPENSE</b>						
140	Intangible- Other	403	951	Sec-Pt	178	773	-
141	Intangible- Customers	403	0	None	0	0	-
142	Intangible- AMI	403	0	None	0	0	-
143	Transmission Plant	403	0	None	0	0	-
144	Structures and Improvements	403	0	None	0	0	-
145	Direct assignment	403	0	None	0	0	-
146	Station Equipment	403	0	None	0	0	-
147	Poles, Towers and Fixtures	403	2,696	OH_Min	137	2,559	-
148	OH Conductors and Devices	403	3,399	OH_Min	172	3,227	-
149	UG Conduits	403	364	UG-Tot	204	160	-
150	UG Conductors	403	1,484	UG-Tot	833	651	-
151	Line Transformers	403	15,861	LTr-Tot	4,241	11,620	-
152	Services	403	2,403	Customer	0	2,403	-
153	Meters	403	0	None	0	0	-

Classify  
Classification  
Cls  
Exh 6-6

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Classification**

Line	Account	No.	Secondary		Demand	Customer	
154	Street Lighting	403	1,279	Customer	0	1,279	-
155	General / Common Plant	364	2,655	Sec-Lab	337	2,318	-
156	Depr / Amort-EV	403EV	0	Sec-GenPt	0	0	-
157	Amort Exp- Reg Assets- Tran		0	Sec-GenPt	0	0	-
158	Amort Exp- Reg Assets- Dist		3,566	Sec-Pt	666	2,900	-
159	<b>Depreciation Expense</b>	403	<u>34,657</u>		<u>6,769</u>	<u>27,889</u>	-
160							
161	<b>III. TAXES and OTHER</b>						
162	<b>A. GENERAL TAXES</b>						
163	Payroll related	408	875	Sec-Lab	111	764	-
164	PURTA, Real estate	408.16	321	Sec-Pt	60	261	-
165	Capital stock		0	Sec-Pt	0	0	-
166	Other	408	0	Sec-Pt	0	0	-
167	<b>General Taxes</b>		<u>1,196</u>		<u>171</u>	<u>1,025</u>	-
168							
169	<b>B. GROSS RECEIPTS TAX</b>						
170	Gross Receipts tax		6,316	Sec-Rev	1,140	5,176	-
171	<b>Gross Receipts Tax</b>		<u>6,316</u>		<u>1,140</u>	<u>5,176</u>	-
172							
173	<b>B. FEDERAL / STATE INCOME TAXES</b>						
174	State Income Tax Expense		1,858	Sec-Pretax	362	1,497	-
175	Federal Income Tax Expense		3,684	Sec-Pretax	717	2,967	-
176	<b>Income Taxes</b>	409-411	<u>5,542</u>		<u>1,078</u>	<u>4,464</u>	-
177	<b>Total Taxes</b>	408-411	<u>13,054</u>		<u>2,389</u>	<u>10,665</u>	-
178							
179	<b>TOTAL EXPENSES</b>		<u>72,395</u>		<u>12,247</u>	<u>60,148</u>	-
180							
181	<b>IV. OPERATING REVENUES at Present Ra</b>						
182	Distribution Revenue		105,576	Sec-RetRRPF	19,055	86,521	-
183	Transmission Revenue		0	Sec-RetRRPF	0	0	-
184	POLR Revenue		0	Sec-RetRRPF	0	0	-
185	Forfeited Discounts		0	Sec-Rev	0	0	-
186	Misc Service Revenue		441	Sec-RetRRPF	80	361	-
187	Rent For Electric Property		2,402	OH_Min	122	2,280	-
188	Other Electric Revenues		0	Sec-RetRRPF	0	0	-
189	<b>Operating Revenues</b>		<u>108,419</u>		<u>19,256</u>	<u>89,163</u>	-
190							
191	<b>TOTAL EXPENSES</b>		<u>72,395</u>		<u>12,247</u>	<u>60,148</u>	-
192	<b>V. NET INCOME at Present Rat</b>		<u>36,024</u>		<u>7,009</u>	<u>29,014</u>	-

Classify  
Classification  
Cls  
Exh 6-6

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Classification**

Line	Account	No.	Secondary	Demand	Customer
193					
194	<b>SUMMARY REPORT</b>				
195	OPERATING REVENUES				
196	Utility Revenues	440-446	105,576	19,055	86,521 -
197	Other Operating Revenues	450-456	2,843	201	2,642 -
198	Total Operating Revenues		108,419	19,256	89,163 -
199					
200	OPERATING EXPENSES				
201	Distribution / Transmission	580-599	10,204	1,175	9,029 -
202	Customer Acctg & Service	901-919	0	0	0 -
203	Admin & General	920-932	14,480	1,914	12,566 -
204	Total Operating Expenses		24,684	3,089	21,595 -
205					
206	Depreciation Expense	403	34,657	6,769	27,889 -
207	Taxes Other Than Income Tax / Otl	408	7,512	1,311	6,201 -
208	INCOME BEFORE INCOME TAX		41,566	8,088	33,478 -
209	Income Taxes	409-411	5,542	1,078	4,464 -
210	<b>NET INCOME</b>		36,024	7,009	29,014 -
211	<b>RATE BASE</b>		590,231	112,773	477,459 -
212	Return on Rate Base				
213					
214	<b>REVENUE REQUIREMENTS</b>				
215	Target Rate of Return		7.8400%	7.8400%	7.8400%
216	Rate Base		590,231	112,773	477,459 -
217					
218	Operating expenses		24,684	3,089	21,595 -
219	Uncollectibles expense		0	0	0 -
220	Depreciation expense		34,657	6,769	27,889 -
221	Regulatory Commission Expenses		0	0	0 -
222	General taxes / Other		1,196	171	1,025 -
223	Subtotal- Operating Costs to recove		60,537	10,029	50,508 -
224					
225	Target Return on Rate Base- After t		46,274	8,841	37,433 -
226	Income taxes to recover	23.38%	10,821	2,068	8,754 -
227				18.95%	
228	Subtotal- Rev Req before GRT		117,632	20,937	96,695 -
229	GRT needed	6.30%	7,226	1,304	5,921 -
230	<b>TOTAL REVENUE REQUIREMENT</b>		124,858	22,242	102,616 -

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
1	<b>I. ELECTRIC PLANT IN SERVICE</b>											
2	<b>INTANGIBLE PLANT</b>											
3	Organization / Franchise	301 / 302	82	37	4	1	1	5	13	1	1	
4	SW- Plant/ OM	303P	0	0	0	0	0	0	0	0	0	
5	SW- Customer-related	303C	219,001	179,742	14,462	2,145	9,036	7,322	2,454	908	232	
6	SW- Labor-related	303L	0	0	0	0	0	0	0	0	0	
7	SW- AMI	303AMI	62,331	41,055	3,289	488	2,128	8,408	4,862	967	427	
8	Software- RB / CIP/Cyber	303F	88,984	38,362	4,248	538	1,488	5,076	14,491	585	1,365	
9	<b>Intangible Plant</b>		<b>370,398</b>	<b>259,196</b>	<b>22,002</b>	<b>3,172</b>	<b>12,653</b>	<b>20,811</b>	<b>21,820</b>	<b>2,460</b>	<b>2,025</b>	
10												
11	<b>C. TRANSMISSION PLANT</b>											
12	Transmission Plant	361	0	0	0	0	0	0	0	0	0	
13	<b>Transmission Plant</b>	<b>350-359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
14												
15	<b>D. DISTRIBUTION PLANT</b>											
16	Land and Land Rights	360	23,190	9,519	1,268	152	202	1,260	4,097	137	373	
17	Structures and Improvements	361	71,327	29,280	3,900	469	623	3,876	12,603	421	1,146	
18	Direct Assignment	361	0	0	0	0	0	0	0	0	0	
19	Station Equipment	362	523,748	214,998	28,638	3,441	4,573	28,459	92,540	3,091	8,414	
20	Station Equipment- Network	362	13,188	0	0	0	24	364	2,075	55	268	
21	Poles, Towers and Fixtures	364	624,016	311,407	36,247	4,580	9,444	31,705	90,545	3,480	8,153	
22	OH Conductors and Devices	365	629,457	314,123	36,564	4,620	9,527	31,981	91,335	3,510	8,224	
23	UG Conduits- Radial	366	157,950	6,980	724	96	2,814	16,226	51,734	1,755	4,657	
24	UG Conduits- Network	366	30,713	0	0	0	461	1,494	4,948	325	673	
25	UG Conduits- URD	366	30,713	26,934	3,365	414	0	0	0	0	0	
26	UG Conductors- Radial	367	331,382	14,644	1,518	201	5,904	34,043	108,538	3,682	9,771	
27	UG Conductors- Network	367	64,435	0	0	0	966	3,134	10,382	681	1,413	
28	UG Conductors- URD	367	64,435	56,506	7,061	868	0	0	0	0	0	
29	Line Transformers- OH	368	300,124	210,824	18,236	2,569	10,153	11,612	18,568	1,346	1,685	
30	Line Transformers- Radial	368	95,034	10,913	878	130	1,793	9,595	30,248	1,039	2,723	
31	Line Transformers- Network	368	44,726	0	0	0	577	2,205	13,784	691	2,666	
32	Line Transformers- URD	368	50,903	46,236	4,087	580	0	0	0	0	0	
33	Services	369	114,962	94,584	7,610	1,129	4,828	4,446	1,490	552	141	
34	Meters	370	151,169	92,079	7,376	1,094	4,773	16,665	22,109	1,916	1,942	
35	Street Lighting	373	44,730	0	0	0	0	0	0	0	0	
36	ARO- Dist Plant	ARO	0	0	0	0	0	0	0	0	0	
37	<b>Distribution Plant</b>	<b>360-373</b>	<b>3,366,202</b>	<b>1,439,026</b>	<b>157,472</b>	<b>20,343</b>	<b>56,663</b>	<b>197,065</b>	<b>554,995</b>	<b>22,680</b>	<b>52,248</b>	
38												

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS	
1	<b>I. ELECTRIC PLANT IN SERVICE</b>										
2	<b>INTANGIBLE PLANT</b>										
3	Organization / Franchise	301 / 302	82	12	2	4	0	0	1	0	
4	SW- Plant/ OM	303P	0	0	0	0	0	0	0	0	
5	SW- Customer-related	303C	219,001	267	32	7	3	0	349	2,040	
6	SW- Labor-related	303L	0	0	0	0	0	0	0	0	
7	SW- AMI	303AMI	62,331	597	71	32	7	0	0	0	
8	Software- RB / CIP/Cyber	303F	88,984	14,290	2,141	4,427	1	248	1,518	207	
9	<b>Intangible Plant</b>		<b>370,398</b>	<b>15,166</b>	<b>2,246</b>	<b>4,470</b>	<b>11</b>	<b>249</b>	<b>1,869</b>	<b>2,248</b>	
10											
11	<b>C. TRANSMISSION PLANT</b>										
12	Transmission Plant	361	0	0	0	0	0	0	0	0	
13	<b>Transmission Plant</b>	<b>350-359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
14											
15	<b>D. DISTRIBUTION PLANT</b>										
16	Land and Land Rights	360	23,190	4,080	551	1,381	0	77	67	25	
17	Structures and Improvements	361	71,327	12,551	1,695	4,247	0	235	205	78	
18	Direct Assignment	361	0	0	0	0	0	0	0	0	
19	Station Equipment	362	523,748	92,158	12,448	31,184	0	1,729	1,503	573	
20	Station Equipment- Network	362	13,188	6,765	2,713	921	0	0	0	4	
21	Poles, Towers and Fixtures	364	624,016	84,125	9,531	29,727	0	1,707	1,677	1,687	
22	OH Conductors and Devices	365	629,457	84,859	9,614	29,986	0	1,722	1,691	1,702	
23	UG Conduits- Radial	366	157,950	48,391	5,489	16,855	0	988	868	374	
24	UG Conduits- Network	366	30,713	14,857	5,934	2,008	0	0	0	13	
25	UG Conduits- URD	366	30,713	0	0	0	0	0	0	0	
26	UG Conductors- Radial	367	331,382	101,525	11,516	35,361	0	2,074	1,820	784	
27	UG Conductors- Network	367	64,435	31,170	12,449	4,212	0	0	0	28	
28	UG Conductors- URD	367	64,435	0	0	0	0	0	0	0	
29	Line Transformers- OH	368	300,124	15,496	2,010	4,452	0	309	585	2,278	
30	Line Transformers- Radial	368	95,034	26,275	3,027	7,071	0	577	512	252	
31	Line Transformers- Network	368	44,726	19,530	4,602	666	0	0	0	7	
32	Line Transformers- URD	368	50,903	0	0	0	0	0	0	0	
33	Services	369	114,962	162	19	0	0	0	0	0	
34	Meters	370	151,169	2,715	323	146	31	0	0	0	
35	Street Lighting	373	44,730	0	0	0	0	0	44,730	0	
36	ARO- Dist Plant	ARO	0	0	0	0	0	0	0	0	
37	<b>Distribution Plant</b>	<b>360-373</b>	<b>3,366,202</b>	<b>544,658</b>	<b>81,923</b>	<b>168,215</b>	<b>31</b>	<b>9,419</b>	<b>53,659</b>	<b>7,805</b>	
38											



Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	<b>E. GENERAL PLANT</b>										
40	General Plant	390	351,077	188,694	22,302	2,210	6,724	18,426	46,636	2,140	4,307
41	General Plant-EV	390EV	1,081	312	37	4	39	104	261	12	24
42	<b>General Plant</b>	389-399	352,158	189,006	22,338	2,213	6,763	18,530	46,897	2,152	4,331
43											
44	<b>TOTAL UTILITY PLANT</b>		4,088,758	1,887,228	201,813	25,728	76,079	236,407	623,712	27,293	58,605
45											
46	<b>II. DEPRECIATION RESERVE</b>										
47	Intangible Plant	108.3	239,596	167,664	14,232	2,052	8,185	13,462	14,115	1,592	1,310
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	43,772	17,968	2,393	288	382	2,378	7,734	258	703
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	189,703	77,873	10,373	1,246	1,656	10,308	33,518	1,119	3,047
52	Poles, Towers and Fixtures	108.5	192,716	96,173	11,194	1,414	2,917	9,792	27,963	1,075	2,518
53	OH Conductors and Devices	108.5	184,533	92,089	10,719	1,354	2,793	9,376	26,776	1,029	2,411
54	UG Conduits	108.5	53,228	8,228	992	124	795	4,300	13,753	505	1,293
55	UG Conductors	108.5	136,278	21,067	2,540	317	2,034	11,008	35,211	1,292	3,311
56	Line Transformers	108.5	140,769	76,861	6,655	941	3,592	6,715	17,955	882	2,029
57	Services	108.5	28,630	23,555	1,895	281	1,202	1,107	371	137	35
58	Meters	108.5	42,906	26,135	2,094	311	1,355	4,730	6,275	544	551
59	Street Lighting	108.5	25,853	0	0	0	0	0	0	0	0
60	EV Assets	108EV	143	62	7	1	4	10	26	1	2
61	General	108.6	147,822	79,450	9,390	930	2,831	7,758	19,636	901	1,814
62	<b>Depreciation Reserve</b>	108	1,425,949	687,125	72,485	9,258	27,746	80,944	203,334	9,335	19,026
63											
64	<b>III. OTHER RATE BASE ITEMS</b>										
65	Cash Working Capital	131	46,162	26,046	3,178	290	892	2,261	5,593	264	520
66	Cash Working Capital- Supp	131	0	0	0	0	0	0	0	0	0
67	Materials & Supplies		26,057	11,803	1,292	159	466	1,552	4,141	179	388
68	Capitalized Pension		74,408	33,705	3,688	455	1,332	4,432	11,824	511	1,109
69	Customer Deposits		(11,163)	(6,640)	(831)	(58)	(658)	(1,099)	(1,208)	(102)	(110)
70	ADIT-EV		(53)	(15)	(2)	(0)	(2)	(5)	(13)	(1)	(1)
71	ADIT- Transmission	154	0	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(501,864)	(216,358)	(23,956)	(3,035)	(8,391)	(28,630)	(81,726)	(3,298)	(7,696)
73	ADIT- General	182	(19,893)	(10,692)	(1,264)	(125)	(381)	(1,044)	(2,642)	(121)	(244)
74	<b>Other Rate Base</b>	131-283	(386,345)	(162,151)	(17,894)	(2,314)	(6,742)	(22,533)	(64,032)	(2,567)	(6,034)
75											
76	<b>TOTAL RATE BASE</b>		2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
77											

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
39	<b>E. GENERAL PLANT</b>									
40	General Plant	390	351,077	35,622	4,915	11,322	15	629	6,657	478
41	General Plant-EV	390EV	1,081	199	27	63	0	0	0	0
42	<b>General Plant</b>	389-399	352,158	35,821	4,942	11,385	15	629	6,657	478
43										
44	<b>TOTAL UTILITY PLANT</b>		4,088,758	595,645	89,110	184,070	57	10,297	62,185	10,530
45										
46	<b>II. DEPRECIATION RESERVE</b>									
47	Intangible Plant	108.3	239,596	9,810	1,453	2,892	7	161	1,209	1,454
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	43,772	7,702	1,040	2,606	0	145	126	48
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	189,703	33,380	4,509	11,295	0	626	545	207
52	Poles, Towers and Fixtures	108.5	192,716	25,981	2,944	9,181	0	527	518	521
53	OH Conductors and Devices	108.5	184,533	24,877	2,819	8,791	0	505	496	499
54	UG Conduits	108.5	53,228	15,346	2,772	4,577	0	240	211	94
55	UG Conductors	108.5	136,278	39,290	7,096	11,717	0	614	539	240
56	Line Transformers	108.5	140,769	17,582	2,765	3,496	0	254	315	728
57	Services	108.5	28,630	40	5	0	0	0	0	0
58	Meters	108.5	42,906	770	92	41	9	0	0	0
59	Street Lighting	108.5	25,853	0	0	0	0	0	25,853	0
60	EV Assets	108EV	143	20	3	6	0	0	0	0
61	General	108.6	147,822	14,999	2,069	4,767	6	265	2,803	201
62	<b>Depreciation Reserve</b>	108	1,425,949	189,799	27,565	59,369	22	3,337	32,613	3,992
63										
64	<b>III. OTHER RATE BASE ITEMS</b>									
65	Cash Working Capital	131	46,162	4,304	587	1,375	2	77	701	73
66	Cash Working Capital- Supp	131	0	0	0	0	0	0	0	0
67	Materials & Supplies		26,057	3,817	570	1,175	1	66	394	54
68	Capitalized Pension		74,408	10,900	1,629	3,354	2	187	1,125	155
69	Customer Deposits		(11,163)	(457)	0	0	0	(0)	(0)	0
70	ADIT-EV		(53)	(10)	(1)	(3)	0	0	0	0
71	ADIT- Transmission	154	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(501,864)	(80,595)	(12,074)	(24,970)	(4)	(1,399)	(8,564)	(1,169)
73	ADIT- General	182	(19,893)	(2,018)	(278)	(642)	(1)	(36)	(377)	(27)
74	<b>Other Rate Base</b>	131-283	(386,345)	(64,059)	(9,568)	(19,711)	(1)	(1,105)	(6,721)	(914)
75										
76	<b>TOTAL RATE BASE</b>		2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
77										

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>											
79	<b>B. TRANSMISSION EXPENSE</b>											
80	POLR Expense		0	0	0	0	0	0	0	0	0	
81	Transmission Expense		0	0	0	0	0	0	0	0	0	
82	<b>Transmission Expense</b>		0	0	0	0	0	0	0	0	0	
83												
84	<b>C. DISTRIBUTION EXPENSE</b>											
85	Ops Supv & Engineering	580	9,222	4,815	565	58	172	484	1,249	56	115	
86	Load Dispatching	581	1,050	431	57	7	9	57	186	6	17	
87	Station Expenses	582	352	144	19	2	3	19	62	2	6	
88	OH Line Expenses	583	544	271	32	4	8	28	79	3	7	
89	UG Line Expenses	584	607	94	11	1	9	49	157	6	15	
90	Meter Expenses	586	4,051	2,048	164	24	106	445	983	51	86	
91	Customer Installation Expenses	587	2	2	0	0	0	0	0	0	0	
92	Misc. Distribution Expenses	588	10,295	4,438	491	62	172	587	1,677	68	158	
93	Rents	589	0	0	0	0	0	0	0	0	0	
94	Maint Supv & Engineering	590	(190)	(80)	(10)	(1)	(3)	(10)	(31)	(1)	(3)	
95	Maint of Structures	591	99	41	5	1	1	5	17	1	2	
96	Maint of Station Equip	592	2,659	1,092	145	17	23	145	470	16	43	
97	Maint of OH Lines	593	23,720	11,837	1,378	174	359	1,205	3,442	132	310	
98	Maint of UG Lines	594	2,242	347	42	5	33	181	579	21	54	
99	Maint of Line Transformers	595	29	16	1	0	1	1	4	0	0	
100	Maint of Lighting	596	555	0	0	0	0	0	0	0	0	
101	Maint of Meters	597	391	198	16	2	10	43	95	5	8	
102	Maint of Misc. Plant	599	74	32	4	0	1	4	12	0	1	
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	55,702	25,724	2,922	359	906	3,243	8,981	366	820	
104			55,702	25,724	2,922	359	906	3,243	8,981	366	820	
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>											
106	Supervision	901	13,049	10,554	1,367	86	353	306	281	42	34	
107	Meter Reading Exp	902	335	276	22	3	14	13	4	1	0	
108	Customer Records & Coll	903	1,216	984	127	8	33	28	26	4	3	
109	Uncollectible Accounts	904	14,309	11,324	1,913	58	226	221	420	36	54	
110	COVID Uncol, LPC	904	2,951	2,335	395	12	47	46	87	7	11	
111	<b>Customer Accts. Exp.</b>	901-905	31,860	25,472	3,824	167	673	614	819	91	102	
112												
113	Customer Assistance	908	165	135	11	2	7	6	2	1	0	
114	COVID Relief	908CV	1,453	1,117	90	13	37	93	88	8	7	
115	<b>Customer Service Exp.</b>	908-916	1,618	1,252	101	15	44	98	90	9	7	
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	33,478	26,724	3,924	182	717	712	909	100	109	

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS	
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>										
79	<b>B. TRANSMISSION EXPENSE</b>										
80	POLR Expense		0	0	0	0	0	0	0	0	
81	Transmission Expense		0	0	0	0	0	0	0	0	
82	<b>Transmission Expense</b>		0	0	0	0	0	0	0	0	
83											
84	<b>C. DISTRIBUTION EXPENSE</b>										
85	Ops Supv & Engineering	580	9,222	1,003	139	320	0	18	212	15	
86	Load Dispatching	581	1,050	185	25	63	0	3	3	1	
87	Station Expenses	582	352	62	8	21	0	1	1	0	
88	OH Line Expenses	583	544	73	8	26	0	1	1	1	
89	UG Line Expenses	584	607	175	32	52	0	3	2	1	
90	Meter Expenses	586	4,051	121	14	6	1	0	0	0	
91	Customer Installation Expenses	587	2	0	0	0	0	0	0	0	
92	Misc. Distribution Expenses	588	10,295	1,653	248	512	0	29	176	24	
93	Rents	589	0	0	0	0	0	0	0	0	
94	Maint Supv & Engineering	590	(190)	(30)	(4)	(10)	(0)	(1)	(5)	(0)	
95	Maint of Structures	591	99	17	2	6	0	0	0	0	
96	Maint of Station Equip	592	2,659	468	63	158	0	9	8	3	
97	Maint of OH Lines	593	23,720	3,198	362	1,130	0	65	64	64	
98	Maint of UG Lines	594	2,242	647	117	193	0	10	9	4	
99	Maint of Line Transformers	595	29	4	1	1	0	0	0	0	
100	Maint of Lighting	596	555	0	0	0	0	0	555	0	
101	Maint of Meters	597	391	12	1	1	0	0	0	0	
102	Maint of Misc. Plant	599	74	12	2	4	0	0	1	0	
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	55,702	7,599	1,018	2,483	2	139	1,027	114	
104			55,702	7,599	1,018	2,483	2	139	1,027	114	
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>										
106	Supervision	901	13,049	24	1	0	0	0	0	0	
107	Meter Reading Exp	902	335	1	0	0	0	0	0	0	
108	Customer Records & Coll	903	1,216	2	0	0	0	0	0	0	
109	Uncollectible Accounts	904	14,309	33	1	0	0	0	14	9	
110	COVID Uncol, LPC	904	2,951	7	0	0	0	0	3	2	
111	<b>Customer Accts. Exp.</b>	901-905	31,860	67	3	0	0	0	17	10	
112											
113	Customer Assistance	908	165	0	0	0	0	0	0	2	
114	COVID Relief	908CV	1,453	0	0	0	0	0	0	0	
115	<b>Customer Service Exp.</b>	908-916	1,618	0	0	0	0	0	0	2	
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	33,478	67	3	0	0	0	17	12	

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117											
118	<b>E. ADMINISTRATIVE AND GENERAL</b>										
119	Admin & Gen Salaries	920	52,775	28,365	3,352	332	1,011	2,770	7,011	322	647
120	Office Supp & Exp- Bill Print	921Bill	2,928	2,403	193	29	121	98	33	12	3
121	Office Supp & Exp- Other	921	4,559	2,450	290	29	87	239	606	28	56
122	Outside Services- Cust Care	923CC	2,017	1,655	133	20	83	67	23	8	2
123	Outside Services- HR	923M	1,620	871	103	10	31	85	215	10	20
124	Outside Services- Other	923	21,867	11,753	1,389	138	419	1,148	2,905	133	268
125	Property Insurance	924	5,138	2,327	255	31	92	306	816	35	77
126	Injuries & Damages	925	190	102	12	1	4	10	25	1	2
127	Empl Pensions & Benefits	926	4,132	2,221	262	26	79	217	549	25	51
128	Regulatory Commission	928	813	432	41	5	17	49	103	5	9
129	A&G-EV	930EV	350	134	16	2	11	28	71	3	7
130	Marketing, Communications	930	34	28	2	0	1	1	0	0	0
131	Misc. General Plant	930	6,146	3,303	390	39	118	323	816	37	75
132	General Plant Rent	931	3,243	1,743	206	20	62	170	431	20	40
133	Misc Genl Plant- Metering	935M	833	507	41	6	26	92	122	11	11
134	Misc Genl Plant- Other	935P	9,461	5,085	601	60	181	497	1,257	58	116
135	<b>Admin &amp; Genl. Exp.</b>	920-932	116,105	63,380	7,287	747	2,343	6,100	14,982	709	1,384
136											
137	<b>Total Operating Expenses</b>		205,286	115,828	14,133	1,288	3,967	10,055	24,871	1,175	2,313
138											
139	<b>II. DEPRECIATION EXPENSE</b>										
140	Intangible- Other	403	13,930	8,428	860	93	367	1,050	1,799	123	164
141	Intangible- Customers	403	34,285	28,139	2,264	336	1,415	1,146	384	142	36
142	Intangible- AMI	403	9,758	6,427	515	76	333	1,316	761	151	67
143	Transmission Plant	403	0	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	1,593	654	87	10	14	87	281	9	26
145	Direct assignment	403	0	0	0	0	0	0	0	0	0
146	Station Equipment	403	11,383	4,673	622	75	99	619	2,011	67	183
147	Poles, Towers and Fixtures	403	13,229	6,602	768	97	200	672	1,920	74	173
148	OH Conductors and Devices	403	16,681	8,324	969	122	252	848	2,420	93	218
149	UG Conduits	403	3,071	475	57	7	46	248	793	29	75
150	UG Conductors	403	12,519	1,935	233	29	187	1,011	3,235	119	304
151	Line Transformers	403	16,932	9,245	800	113	432	808	2,160	106	244
152	Services	403	2,403	1,977	159	24	101	93	31	12	3
153	Meters	403	10,613	6,464	518	77	335	1,170	1,552	135	136

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
117										
118	<b>E. ADMINISTRATIVE AND GENERAL</b>									
119	Admin & Gen Salaries	920	52,775	5,355	739	1,702	2	95	1,001	72
120	Office Supp & Exp- Bill Print	921Bill	2,928	4	0	0	0	0	5	27
121	Office Supp & Exp- Other	921	4,559	463	64	147	0	8	86	6
122	Outside Services- Cust Care	923CC	2,017	2	0	0	0	0	3	19
123	Outside Services- HR	923M	1,620	164	23	52	0	3	31	2
124	Outside Services- Other	923	21,867	2,219	306	705	1	39	415	30
125	Property Insurance	924	5,138	753	112	232	0	13	78	11
126	Injuries & Damages	925	190	19	3	6	0	0	4	0
127	Empl Pensions & Benefits	926	4,132	419	58	133	0	7	78	6
128	Regulatory Commission	928	813	95	11	28	0	2	15	2
129	A&G-EV	930EV	350	54	7	17	0	0	0	0
130	Marketing, Communications	930	34	0	0	0	0	0	0	0
131	Misc. General Plant	930	6,146	624	86	198	0	11	117	8
132	General Plant Rent	931	3,243	329	45	105	0	6	61	4
133	Misc Genl Plant- Metering	935M	833	15	2	1	0	0	0	0
134	Misc Genl Plant- Other	935P	9,461	960	132	305	0	17	179	13
135	<b>Admin &amp; Genl. Exp.</b>	920-932	116,105	11,475	1,589	3,631	5	202	2,072	200
136										
137	<b>Total Operating Expenses</b>		205,286	19,141	2,610	6,114	7	341	3,117	326
138										
139	<b>II. DEPRECIATION EXPENSE</b>									
140	Intangible- Other	403	13,930	695	99	177	2	9	57	8
141	Intangible- Customers	403	34,285	42	5	1	1	0	55	319
142	Intangible- AMI	403	9,758	93	11	5	1	0	0	0
143	Transmission Plant	403	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	1,593	280	38	95	0	5	5	2
145	Direct assignment	403	0	0	0	0	0	0	0	0
146	Station Equipment	403	11,383	2,003	271	678	0	38	33	12
147	Poles, Towers and Fixtures	403	13,229	1,783	202	630	0	36	36	36
148	OH Conductors and Devices	403	16,681	2,249	255	795	0	46	45	45
149	UG Conduits	403	3,071	885	160	264	0	14	12	5
150	UG Conductors	403	12,519	3,609	652	1,076	0	56	50	22
151	Line Transformers	403	16,932	2,115	333	421	0	31	38	88
152	Services	403	2,403	3	0	0	0	0	0	0
153	Meters	403	10,613	191	23	10	2	0	0	0

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	Street Lighting	403	1,279	0	0	0	0	0	0	0	0
155	General / Common Plant	364	20,926	11,247	1,329	132	401	1,098	2,780	128	257
156	Depr / Amort-EV	403EV	143	62	7	1	4	10	26	1	2
157	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		12,564	5,416	600	76	210	717	2,046	83	193
159	<b>Depreciation Expense</b>	403	181,309	100,069	9,790	1,268	4,396	10,893	22,200	1,271	2,080
160											
161	<b>III. TAXES and OTHER</b>										
162	<b>A. GENERAL TAXES</b>										
163	Payroll related	408	6,897	3,707	438	43	132	362	916	42	85
164	PURTA, Real estate	408.16	1,281	580	63	8	23	76	203	9	19
165	Capital stock		0	0	0	0	0	0	0	0	0
166	Other	408	0	0	0	0	0	0	0	0	0
167	<b>General Taxes</b>		8,177	4,287	502	51	155	438	1,120	51	104
168											
169	<b>B. GROSS RECEIPTS TAX</b>										
170	Gross Receipts tax		32,924	17,477	1,677	193	698	1,984	4,156	215	352
171	<b>Gross Receipts Tax</b>		32,924	17,477	1,677	193	698	1,984	4,156	215	352
172											
173	<b>B. FEDERAL / STATE INCOME TAXES</b>										
174	State Income Tax Expense		6,290	2,892	146	24	123	473	860	44	55
175	Federal Income Tax Expense		12,470	5,735	289	48	244	939	1,705	87	109
176	<b>Income Taxes</b>	409-411	18,759	8,627	435	73	366	1,412	2,566	131	165
177	<b>Total Taxes</b>	408-411	59,861	30,391	2,613	317	1,220	3,834	7,841	397	621
178											
179	<b>TOTAL EXPENSES</b>		446,456	246,288	26,536	2,873	9,582	24,782	54,913	2,843	5,014
180											
181	<b>IV. OPERATING REVENUES at Present Rates</b>										
182	Distribution Revenue		550,379	292,161	28,036	3,230	11,675	33,160	69,472	3,602	5,890
183	Transmission Revenue		0	0	0	0	0	0	0	0	0
184	POLR Revenue		0	0	0	0	0	0	0	0	0
185	Forfeited Discounts		3,916	3,099	524	16	62	61	115	10	15
186	Misc Service Revenue		2,299	1,220	117	13	49	139	290	15	25
187	Rent For Electric Property		11,788	5,880	685	86	179	600	1,711	66	154
188	Other Electric Revenues		0	0	0	0	0	0	0	0	0
189	<b>Operating Revenues</b>		568,382	302,360	29,361	3,346	11,964	33,959	71,588	3,692	6,083
190											
191	<b>TOTAL EXPENSES</b>		446,456	246,288	26,536	2,873	9,582	24,782	54,913	2,843	5,014
192	<b>V. NET INCOME at Present Rates</b>		121,926	56,072	2,825	473	2,382	9,177	16,675	849	1,069
193											

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
154	Street Lighting	403	1,279	0	0	0	0	0	1,279	0
155	General / Common Plant	364	20,926	2,123	293	675	1	38	397	28
156	Depr / Amort-EV	403EV	143	20	3	6	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		12,564	2,018	302	625	0	35	214	29
159	<b>Depreciation Expense</b>	403	181,309	18,110	2,646	5,458	6	307	2,219	595
160										
161	<b>III. TAXES and OTHER</b>									
162	<b>A. GENERAL TAXES</b>									
163	Payroll related	408	6,897	700	97	222	0	12	131	9
164	PURTA, Real estate	408.16	1,281	188	28	58	0	3	19	3
165	Capital stock		0	0	0	0	0	0	0	0
166	Other	408	0	0	0	0	0	0	0	0
167	<b>General Taxes</b>		8,177	887	125	280	0	16	150	12
168										
169	<b>B. GROSS RECEIPTS TAX</b>									
170	Gross Receipts tax		32,924	3,853	430	1,117	19	89	596	67
171	<b>Gross Receipts Tax</b>		32,924	3,853	430	1,117	19	89	596	67
172										
173	<b>B. FEDERAL / STATE INCOME TAXES</b>									
174	State Income Tax Expense		6,290	1,086	71	283	13	35	177	7
175	Federal Income Tax Expense		12,470	2,152	141	562	26	69	351	14
176	<b>Income Taxes</b>	409-411	18,759	3,238	212	845	39	104	527	20
177	<b>Total Taxes</b>	408-411	59,861	7,978	767	2,242	59	208	1,273	99
178										
179	<b>TOTAL EXPENSES</b>		446,456	45,230	6,023	13,814	72	857	6,609	1,020
180										
181	<b>IV. OPERATING REVENUES at Present Rates</b>									
182	Distribution Revenue		550,379	64,408	7,192	18,667	324	1,492	9,959	1,115
183	Transmission Revenue		0	0	0	0	0	0	0	0
184	POLR Revenue		0	0	0	0	0	0	0	0
185	Forfeited Discounts		3,916	9	0	0	0	0	4	2
186	Misc Service Revenue		2,299	269	30	78	1	6	42	5
187	Rent For Electric Property		11,788	1,589	180	562	0	32	32	32
188	Other Electric Revenues		0	0	0	0	0	0	0	0
189	<b>Operating Revenues</b>		568,382	66,275	7,402	19,306	325	1,530	10,037	1,153
190										
191	<b>TOTAL EXPENSES</b>		446,456	45,230	6,023	13,814	72	857	6,609	1,020
192	<b>V. NET INCOME at Present Rates</b>		121,926	21,045	1,379	5,493	253	673	3,427	133
193										



Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
194	<b>SUMMARY REPORT</b>										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	554,295	295,260	28,560	3,246	11,737	33,220	69,587	3,611	5,904
197	Other Operating Revenues	450-456	14,087	7,101	802	100	228	738	2,001	81	179
198	Total Operating Revenues		568,382	302,360	29,361	3,346	11,964	33,959	71,588	3,692	6,083
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	55,702	25,724	2,922	359	906	3,243	8,981	366	820
202	Customer Acctg & Service	901-919	33,478	26,724	3,924	182	717	712	909	100	109
203	Admin & General	920-932	116,105	63,380	7,287	747	2,343	6,100	14,982	709	1,384
204	Total Operating Expenses		205,286	115,828	14,133	1,288	3,967	10,055	24,871	1,175	2,313
205											
206	Depreciation Expense	403	181,309	100,069	9,790	1,268	4,396	10,893	22,200	1,271	2,080
207	Taxes Other Than Income Tax /	408	41,102	21,764	2,179	244	853	2,422	5,276	266	456
208	INCOME BEFORE INCOME T.		140,685	64,699	3,259	545	2,748	10,589	19,241	980	1,234
209	Income Taxes	409-411	18,759	8,627	435	73	366	1,412	2,566	131	165
210	<b>NET INCOME</b>		121,926	56,072	2,825	473	2,382	9,177	16,675	849	1,069
211	<b>RATE BASE</b>		2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
212	Return on Rate Base		5.36%	5.40%	2.53%	3.34%	5.73%	6.90%	4.68%	5.52%	3.19%
213	Income tax		13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%
214	<b>REVENUE REQUIREMENTS</b>										
215	Target Rate of Return		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
217											
218	Operating expenses		190,164	104,073	12,179	1,225	3,723	9,785	24,349	1,134	2,250
219	Uncollectibles expense		15,437	12,216	2,064	63	244	239	453	39	58
220	Depreciation expense		181,309	100,069	9,790	1,268	4,396	10,893	22,200	1,271	2,080
221	Regulatory Commission Expense		926	483	53	6	19	51	124	6	12
222	General taxes / Other		8,177	4,287	502	51	155	438	1,120	51	104
223	Subtotal- Operating Costs to rec		396,013	221,128	24,587	2,613	8,537	21,406	48,246	2,501	4,504
224											
225	Target Return on Rate Base- Aft		178,475	81,375	8,736	1,110	3,261	10,422	27,938	1,207	2,630
226	Income taxes to recover		41,736	19,029	2,043	260	763	2,437	6,533	282	615
227											
228	Subtotal- Rev Req before GRT		616,224	321,533	35,366	3,982	12,560	34,265	82,717	3,989	7,749
229	GRT needed		37,918	19,849	2,182	245	776	2,109	5,070	246	475
230	<b>TOTAL REVENUE REQUIREMENT</b>		654,142	341,382	37,548	4,228	13,337	36,373	87,787	4,235	8,224
231											
232	Revenue at Present rates		568,382	302,360	29,361	3,346	11,964	33,959	71,588	3,692	6,083
233	Revenue Excess (Deficiency)		(85,760)	(39,021)	(8,187)	(882)	(1,372)	(2,414)	(16,199)	(543)	(2,141)

Total  
Revenue requirement by rate class by account  
Tot  
Exh 6-7

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue requirement by rate class by account**

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
194	<b>SUMMARY REPORT</b>									
195	OPERATING REVENUES									
196	Utility Revenues	440-446	554,295	64,417	7,192	18,667	324	1,492	9,963	1,117
197	Other Operating Revenues	450-456	14,087	1,858	210	640	1	38	73	37
198	Total Operating Revenues		568,382	66,275	7,402	19,306	325	1,530	10,037	1,153
199										
200	OPERATING EXPENSES									
201	Distribution / Transmission	580-599	55,702	7,599	1,018	2,483	2	139	1,027	114
202	Customer Acctg & Service	901-919	33,478	67	3	0	0	0	17	12
203	Admin & General	920-932	116,105	11,475	1,589	3,631	5	202	2,072	200
204	Total Operating Expenses		205,286	19,141	2,610	6,114	7	341	3,117	326
205										
206	Depreciation Expense	403	181,309	18,110	2,646	5,458	6	307	2,219	595
207	Taxes Other Than Income Tax /	408	41,102	4,740	555	1,397	20	105	746	79
208	INCOME BEFORE INCOME T.		140,685	24,283	1,592	6,338	292	777	3,955	154
209	Income Taxes	409-411	18,759	3,238	212	845	39	104	527	20
210	<b>NET INCOME</b>		121,926	21,045	1,379	5,493	253	673	3,427	133
211	<b>RATE BASE</b>		2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
212	Return on Rate Base		5.36%	6.16%	2.65%	5.23%	738.73%	11.50%	15.00%	2.37%
213	<i>Income tax</i>		13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%	13.33%
214	<b>REVENUE REQUIREMENTS</b>									
215	Target Rate of Return		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
217										
218	Operating expenses		190,164	19,013	2,598	6,086	7	339	3,088	315
219	Uncollectibles expense		15,437	36	1	0	0	0	15	9
220	Depreciation expense		181,309	18,110	2,646	5,458	6	307	2,219	595
221	Regulatory Commission Expense		926	107	16	33	0	2	12	2
222	General taxes / Other		8,177	887	125	280	0	16	150	12
223	Subtotal- Operating Costs to rec		396,013	38,153	5,385	11,858	14	663	5,484	934
224										
225	Target Return on Rate Base- Aft		178,475	26,796	4,075	8,231	3	459	1,791	441
226	Income taxes to recover		41,736	6,266	953	1,925	1	107	419	103
227										
228	Subtotal- Rev Req before GRT		616,224	71,216	10,413	22,014	17	1,230	7,694	1,478
229	GRT needed		37,918	4,349	636	1,343	1	75	471	91
230	<b>TOTAL REVENUE REQUIREMENT</b>		654,142	75,565	11,049	23,357	18	1,305	8,165	1,569
231										
232	Revenue at Present rates		568,382	66,275	7,402	19,306	325	1,530	10,037	1,153
233	Revenue Excess (Deficiency)		(85,760)	(9,290)	(3,647)	(4,050)	307	225	1,871	(416)

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	<b>I. ELECTRIC PLANT IN SERVICE</b>											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	50	PriD-Pt	17	2	0	0	3	10	0	1
4	SW- Plant/ OM	303P	0	PriD-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	PriD-Lab	0	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	59,731	PriD-Pt	20,386	2,715	326	584	3,651	11,946	398	1,093
9	<b>Intangible Plant</b>		59,781		20,403	2,718	327	584	3,654	11,956	398	1,094
10												
11	<b>C. TRANSMISSION PLANT</b>											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	<b>Transmission Plant</b>	350-359	0		0	0	0	0	0	0	0	0
14												
15	<b>D. DISTRIBUTION PLANT</b>											
16	Land and Land Rights	360	23,190	NCP-Prim	9,519	1,268	152	202	1,260	4,097	137	373
17	Structures and Improvements	361	71,327	NCP-Prim	29,280	3,900	469	623	3,876	12,603	421	1,146
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0	0
19	Station Equipment	362	523,748	NCP-Prim	214,998	28,638	3,441	4,573	28,459	92,540	3,091	8,414
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	0	0	0	24	364	2,075	55	268
21	Poles, Towers and Fixtures	364	496,856	NCP-Prim-NonNet	209,399	27,892	3,351	4,430	27,353	88,045	2,955	7,926
22	OH Conductors and Devices	365	501,188	NCP-Prim-NonNet	211,225	28,135	3,380	4,469	27,591	88,812	2,980	7,995
23	UG Conduits- Radial	366	141,161	NCP-Prim-Rad	2,818	375	45	2,385	14,724	47,395	1,591	4,266
24	UG Conduits- Network	366	26,093	NCP-Prim-Net	0	0	0	47	720	4,105	109	530
25	UG Conduits- URD	366	26,114	NCP-Prim-URD	22,723	3,027	364	0	0	0	0	0
26	UG Conductors- Radial	367	296,157	NCP-Prim-Rad	5,912	788	95	5,004	30,892	99,436	3,337	8,951
27	UG Conductors- Network	367	54,742	NCP-Prim-Net	0	0	0	98	1,510	8,613	229	1,111
28	UG Conductors- URD	367	54,786	NCP-Prim-URD	47,673	6,350	763	0	0	0	0	0
29	Line Transformers- OH	368	31,045	NCP-Prim-NonNet	13,084	1,743	209	277	1,709	5,501	185	495
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	PriD-Pt	0	0	0	0	0	0	0	0
37	<b>Distribution Plant</b>	360-373	2,259,595		766,631	102,115	12,269	22,132	138,457	453,221	15,089	41,473
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	<b>I. ELECTRIC PLANT IN SERVICE</b>										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	50	PriD-Pt	10	2	3	0	0	0	0
4	SW- Plant/ OM	303P	0	PriD-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	PriD-Lab	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	59,731	PriD-Pt	12,292	1,811	4,044	0	220	191	73
9	<b>Intangible Plant</b>		59,781		12,302	1,813	4,048	0	220	191	73
10											
11	<b>C. TRANSMISSION PLANT</b>										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	<b>Transmission Plant</b>	350-359	0		0	0	0	0	0	0	0
14											
15	<b>D. DISTRIBUTION PLANT</b>										
16	Land and Land Rights	360	23,190	NCP-Prim	4,080	551	1,381	0	77	67	25
17	Structures and Improvements	361	71,327	NCP-Prim	12,551	1,695	4,247	0	235	205	78
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0
19	Station Equipment	362	523,748	NCP-Prim	92,158	12,448	31,184	0	1,729	1,503	573
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	6,765	2,713	921	0	0	0	4
21	Poles, Towers and Fixtures	364	496,856	NCP-Prim-NonNet	82,960	9,397	29,446	0	1,684	1,464	554
22	OH Conductors and Devices	365	501,188	NCP-Prim-NonNet	83,684	9,479	29,703	0	1,699	1,477	559
23	UG Conduits- Radial	366	141,161	NCP-Prim-Rad	44,658	5,059	15,851	0	907	788	298
24	UG Conduits- Network	366	26,093	NCP-Prim-Net	13,384	5,368	1,822	0	0	0	8
25	UG Conduits- URD	366	26,114	NCP-Prim-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	296,157	NCP-Prim-Rad	93,694	10,613	33,256	0	1,902	1,654	626
27	UG Conductors- Network	367	54,742	NCP-Prim-Net	28,080	11,262	3,823	0	0	0	16
28	UG Conductors- URD	367	54,786	NCP-Prim-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	31,045	NCP-Prim-NonNet	5,184	587	1,840	0	105	91	35
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	PriD-Pt	0	0	0	0	0	0	0
37	<b>Distribution Plant</b>	360-373	2,259,595		467,198	69,174	153,474	0	8,338	7,249	2,774
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	<b>E. GENERAL PLANT</b>											
40	General Plant	390	167,091	PriD-Lab	61,589	8,204	986	1,584	9,868	32,121	1,072	2,924
41	General Plant-EV	390EV	0	NCP-Prim-Net	0	0	0	0	0	0	0	0
42	<b>General Plant</b>	389-399	167,091		61,589	8,204	986	1,584	9,868	32,121	1,072	2,924
43												
44	<b>TOTAL UTILITY PLANT</b>		<u>2,486,467</u>		<u>848,623</u>	<u>113,036</u>	<u>13,581</u>	<u>24,301</u>	<u>151,979</u>	<u>497,299</u>	<u>16,559</u>	<u>45,490</u>
45												
46	<b>II. DEPRECIATION RESERVE</b>											
47	Intangible Plant	108.3	38,670	PriD-IntPt	13,198	1,758	211	378	2,364	7,734	258	707
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	43,772	NCP-Prim	17,968	2,393	288	382	2,378	7,734	258	703
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	189,703	NCP-Prim	77,873	10,373	1,246	1,656	10,308	33,518	1,119	3,047
52	Poles, Towers and Fixtures	108.5	153,445	NCP-Prim-NonNet	64,669	8,614	1,035	1,368	8,447	27,191	912	2,448
53	OH Conductors and Devices	108.5	146,929	NCP-Prim-NonNet	61,923	8,248	991	1,310	8,089	26,036	874	2,344
54	UG Conduits	108.5	46,917	PriD-UG	6,197	825	99	590	3,747	12,496	412	1,164
55	UG Conductors	108.5	120,121	PriD-UG	15,866	2,113	254	1,511	9,594	31,992	1,056	2,979
56	Line Transformers	108.5	8,904	PriD-LTr	3,753	500	60	79	490	1,578	53	142
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	EV Assets	108EV	0	PriD-Pt	0	0	0	0	0	0	0	0
61	General	108.6	70,354	PriD-Lab	25,933	3,454	415	667	4,155	13,525	451	1,231
62	<b>Depreciation Reserve</b>	108	818,817		287,380	38,279	4,599	7,942	49,572	161,804	5,394	14,766
63												
64	<b>III. OTHER RATE BASE ITEMS</b>											
65	Cash Working Capital	131	20,268	PriD-OM	7,544	1,005	121	191	1,192	3,876	129	353
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		15,846	PriD-Pt	5,408	720	87	155	969	3,169	106	290
68	Capitalized Pension		45,249	PriD-Pt	15,443	2,057	247	442	2,766	9,050	301	828
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
70	ADIT-EV		0	PriD-Pt	0	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(336,881)	PriD-Pt	(114,976)	(15,315)	(1,840)	(3,292)	(20,591)	(67,377)	(2,244)	(6,163)
73	ADIT- General	182	(9,468)	PriD-Lab	(3,490)	(465)	(56)	(90)	(559)	(1,820)	(61)	(166)
74	<b>Other Rate Base</b>	131-283	(264,985)		(90,070)	(11,997)	(1,441)	(2,594)	(16,224)	(53,102)	(1,768)	(4,859)
75												
76	<b>TOTAL RATE BASE</b>		<u>1,402,665</u>		<u>471,173</u>	<u>62,760</u>	<u>7,540</u>	<u>13,765</u>	<u>86,182</u>	<u>282,392</u>	<u>9,397</u>	<u>25,866</u>
77												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	<b>E. GENERAL PLANT</b>										
40	General Plant	390	167,091	PriD-Lab	32,175	4,417	10,833	0	599	520	198
41	General Plant-EV	390EV	0	NCP-Prim-Net	0	0	0	0	0	0	0
42	<b>General Plant</b>	389-399	167,091		32,175	4,417	10,833	0	599	520	198
43											
44	<b>TOTAL UTILITY PLANT</b>		<u>2,486,467</u>		<u>511,675</u>	<u>75,405</u>	<u>168,355</u>	<u>0</u>	<u>9,157</u>	<u>7,961</u>	<u>3,046</u>
45											
46	<b>II. DEPRECIATION RESERVE</b>										
47	Intangible Plant	108.3	38,670	PriD-IntPt	7,958	1,173	2,618	0	142	124	47
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	43,772	NCP-Prim	7,702	1,040	2,606	0	145	126	48
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0
51	Station Equipment	108.5	189,703	NCP-Prim	33,380	4,509	11,295	0	626	545	207
52	Poles, Towers and Fixtures	108.5	153,445	NCP-Prim-NonNet	25,621	2,902	9,094	0	520	452	171
53	OH Conductors and Devices	108.5	146,929	NCP-Prim-NonNet	24,533	2,779	8,708	0	498	433	164
54	UG Conduits	108.5	46,917	PriD-UG	14,083	2,530	4,288	0	220	191	74
55	UG Conductors	108.5	120,121	PriD-UG	36,056	6,477	10,979	0	563	490	190
56	Line Transformers	108.5	8,904	PriD-LTr	1,487	168	528	0	30	26	10
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	EV Assets	108EV	0	PriD-Pt	0	0	0	0	0	0	0
61	General	108.6	70,354	PriD-Lab	13,548	1,860	4,561	0	252	219	84
62	<b>Depreciation Reserve</b>	108	818,817		164,367	23,439	54,677	0	2,997	2,605	995
63											
64	<b>III. OTHER RATE BASE ITEMS</b>										
65	Cash Working Capital	131	20,268	PriD-OM	3,867	525	1,306	0	72	63	24
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		15,846	PriD-Pt	3,261	481	1,073	0	58	51	19
68	Capitalized Pension		45,249	PriD-Pt	9,312	1,372	3,064	0	167	145	55
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
70	ADIT-EV		0	PriD-Pt	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(336,881)	PriD-Pt	(69,325)	(10,216)	(22,810)	0	(1,241)	(1,079)	(413)
73	ADIT- General	182	(9,468)	PriD-Lab	(1,823)	(250)	(614)	0	(34)	(29)	(11)
74	<b>Other Rate Base</b>	131-283	(264,985)		(54,708)	(8,089)	(17,980)	0	(977)	(850)	(325)
75											
76	<b>TOTAL RATE BASE</b>		<u>1,402,665</u>		<u>292,599</u>	<u>43,877</u>	<u>95,697</u>	<u>0</u>	<u>5,183</u>	<u>4,506</u>	<u>1,726</u>
77											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>											
79	<b>B. TRANSMISSION EXPENSE</b>											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83												
84	<b>C. DISTRIBUTION EXPENSE</b>											
85	Ops Supv & Engineering	580	4,710	PriD-Lab	1,736	231	28	45	278	905	30	82
86	Load Dispatching	581	1,050	NCP-Prim	431	57	7	9	57	186	6	17
87	Station Expenses	582	352	NCP-Prim	144	19	2	3	19	62	2	6
88	OH Line Expenses	583	433	NCP-Prim-NonNet	183	24	3	4	24	77	3	7
89	UG Line Expenses	584	535	PriD-UG	71	9	1	7	43	142	5	13
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	6,911	PriD-Pt	2,359	314	38	68	422	1,382	46	126
93	Rents	589	0	PriD-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(149)	PriD-Lab	(55)	(7)	(1)	(1)	(9)	(29)	(1)	(3)
95	Maint of Structures	591	99	NCP-Prim	41	5	1	1	5	17	1	2
96	Maint of Station Equip	592	2,659	NCP-Prim	1,092	145	17	23	145	470	16	43
97	Maint of OH Lines	593	18,886	NCP-Prim-NonNet	7,960	1,060	127	168	1,040	3,347	112	301
98	Maint of UG Lines	594	1,977	PriD-UG	261	35	4	25	158	526	17	49
99	Maint of Line Transformers	595	2	PriD-LTr	1	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	50	PriD-Pt	17	2	0	0	3	10	0	1
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>37,514</u>		<u>14,239</u>	<u>1,897</u>	<u>228</u>	<u>351</u>	<u>2,185</u>	<u>7,097</u>	<u>237</u>	<u>644</u>
104			37,514		14,239	1,897	228	351	2,185	7,097	237	644
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>											
106	Supervision	901	0	None	0	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
110	COVID Uncol, LPC	904	0	None	0	0	0	0	0	0	0	0
111	<b>Customer Accts. Exp.</b>	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112												
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0	0
115	<b>Customer Service Exp.</b>	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>										
79	<b>B. TRANSMISSION EXPENSE</b>										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83											
84	<b>C. DISTRIBUTION EXPENSE</b>										
85	Ops Supv & Engineering	580	4,710	PriD-Lab	907	125	305	0	17	15	6
86	Load Dispatching	581	1,050	NCP-Prim	185	25	63	0	3	3	1
87	Station Expenses	582	352	NCP-Prim	62	8	21	0	1	1	0
88	OH Line Expenses	583	433	NCP-Prim-NonNet	72	8	26	0	1	1	0
89	UG Line Expenses	584	535	PriD-UG	161	29	49	0	3	2	1
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	6,911	PriD-Pt	1,422	210	468	0	25	22	8
93	Rents	589	0	PriD-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(149)	PriD-Lab	(29)	(4)	(10)	0	(1)	(0)	(0)
95	Maint of Structures	591	99	NCP-Prim	17	2	6	0	0	0	0
96	Maint of Station Equip	592	2,659	NCP-Prim	468	63	158	0	9	8	3
97	Maint of OH Lines	593	18,886	NCP-Prim-NonNet	3,153	357	1,119	0	64	56	21
98	Maint of UG Lines	594	1,977	PriD-UG	593	107	181	0	9	8	3
99	Maint of Line Transformers	595	2	PriD-LTr	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	50	PriD-Pt	10	2	3	0	0	0	0
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>37,514</u>		<u>7,023</u>	<u>931</u>	<u>2,389</u>	<u>0</u>	<u>133</u>	<u>116</u>	<u>44</u>
104			37,514		7,023	931	2,389	0	133	116	44
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>										
106	Supervision	901	0	None	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
110	COVID Uncol. LPC	904	0	None	0	0	0	0	0	0	0
111	<b>Customer Accts. Exp.</b>	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112											
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0
115	<b>Customer Service Exp.</b>	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117												
118	<b>E. ADMINISTRATIVE AND GENERAL</b>											
119	Admin & Gen Salaries	920	25,118	PriD-Lab	9,258	1,233	148	238	1,483	4,829	161	439
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	2,170	PriD-Lab	800	107	13	21	128	417	14	38
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
123	Outside Services- HR	923M	771	PriD-Lab	284	38	5	7	46	148	5	13
124	Outside Services- Other	923	10,407	PriD-Lab	3,836	511	61	99	615	2,001	67	182
125	Property Insurance	924	3,124	PriD-Pt	1,066	142	17	31	191	625	21	57
126	Injuries & Damages	925	90	PriD-Lab	33	4	1	1	5	17	1	2
127	Empl Pensions & Benefits	926	1,966	PriD-Lab	725	97	12	19	116	378	13	34
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	PriD-Lab	0	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	2,925	PriD-Lab	1,078	144	17	28	173	562	19	51
132	General Plant Rent	931	1,544	PriD-Lab	569	76	9	15	91	297	10	27
133	Misc Genl Plant- Metering	935M	0	PriD-Lab	0	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	4,503	PriD-Lab	1,660	221	27	43	266	866	29	79
135	<b>Admin &amp; Genl. Exp.</b>	920-932	52,618		19,310	2,572	309	500	3,114	10,140	338	923
136												
137	<b>Total Operating Expenses</b>		<b>90,133</b>		<b>33,549</b>	<b>4,469</b>	<b>537</b>	<b>851</b>	<b>5,299</b>	<b>17,236</b>	<b>576</b>	<b>1,568</b>
138												
139	<b>II. DEPRECIATION EXPENSE</b>											
140	Intangible- Other	403	2,248	PriD-Pt	767	102	12	22	137	450	15	41
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0	0
143	Transmission Plant	403	0	PriD-IntPt	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	1,593	NCP-Prim	654	87	10	14	87	281	9	26
145	Direct assignment	403	0	NCP-Prim	0	0	0	0	0	0	0	0
146	Station Equipment	403	11,383	NCP-Prim	4,673	622	75	99	619	2,011	67	183
147	Poles, Towers and Fixtures	403	10,533	NCP-Prim-NonNet	4,439	591	71	94	580	1,867	63	168
148	OH Conductors and Devices	403	13,282	NCP-Prim-NonNet	5,598	746	90	118	731	2,354	79	212
149	UG Conduits	403	2,707	PriD-UG	358	48	6	34	216	721	24	67
150	UG Conductors	403	11,035	PriD-UG	1,458	194	23	139	881	2,939	97	274
151	Line Transformers	403	1,071	PriD-LTr	451	60	7	10	59	190	6	17
152	Services	403	0	None	0	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
117											
118	<b>E. ADMINISTRATIVE AND GENERAL</b>										
119	Admin & Gen Salaries	920	25,118	PriD-Lab	4,837	664	1,628	0	90	78	30
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	2,170	PriD-Lab	418	57	141	0	8	7	3
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
123	Outside Services- HR	923M	771	PriD-Lab	148	20	50	0	3	2	1
124	Outside Services- Other	923	10,407	PriD-Lab	2,004	275	675	0	37	32	12
125	Property Insurance	924	3,124	PriD-Pt	643	95	212	0	12	10	4
126	Injuries & Damages	925	90	PriD-Lab	17	2	6	0	0	0	0
127	Empl Pensions & Benefits	926	1,966	PriD-Lab	379	52	127	0	7	6	2
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	PriD-Lab	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	2,925	PriD-Lab	563	77	190	0	10	9	3
132	General Plant Rent	931	1,544	PriD-Lab	297	41	100	0	6	5	2
133	Misc Genl Plant- Metering	935M	0	PriD-Lab	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	4,503	PriD-Lab	867	119	292	0	16	14	5
135	<b>Admin &amp; Genl. Exp.</b>	920-932	52,618		10,174	1,403	3,420	0	189	164	63
136											
137	<b>Total Operating Expenses</b>		90,133		17,196	2,335	5,810	0	322	280	107
138											
139	<b>II. DEPRECIATION EXPENSE</b>										
140	Intangible- Other	403	2,248	PriD-Pt	463	68	152	0	8	7	3
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0
143	Transmission Plant	403	0	PriD-IntPt	0	0	0	0	0	0	0
144	Structures and Improvements	403	1,593	NCP-Prim	280	38	95	0	5	5	2
145	Direct assignment	403	0	NCP-Prim	0	0	0	0	0	0	0
146	Station Equipment	403	11,383	NCP-Prim	2,003	271	678	0	38	33	12
147	Poles, Towers and Fixtures	403	10,533	NCP-Prim-NonNet	1,759	199	624	0	36	31	12
148	OH Conductors and Devices	403	13,282	NCP-Prim-NonNet	2,218	251	787	0	45	39	15
149	UG Conduits	403	2,707	PriD-UG	813	146	247	0	13	11	4
150	UG Conductors	403	11,035	PriD-UG	3,312	595	1,009	0	52	45	17
151	Line Transformers	403	1,071	PriD-LTr	179	20	63	0	4	3	1
152	Services	403	0	None	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Primary Demand**

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	Street Lighting	403	0	None	0	0	0	0	0	0	0	0
155	General / Common Plant	364	9,960	PriD-Lab	3,671	489	59	94	588	1,915	64	174
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		8,434	PriD-Pt	2,878	383	46	82	515	1,687	56	154
159	<b>Depreciation Expense</b>	403	<u>72,245</u>		<u>24,947</u>	<u>3,323</u>	<u>399</u>	<u>707</u>	<u>4,414</u>	<u>14,414</u>	<u>480</u>	<u>1,316</u>
160												
161	<b>III. TAXES and OTHER</b>											
162	<b>A. GENERAL TAXES</b>											
163	Payroll related	408	3,282	PriD-Lab	1,210	161	19	31	194	631	21	57
164	PURTA, Real estate	408.16	779	PriD-Pt	266	35	4	8	48	156	5	14
165	Capital stock		0	PriD-Pt	0	0	0	0	0	0	0	0
166	Other	408	0	PriD-Pt	0	0	0	0	0	0	0	0
167	<b>General Taxes</b>		<u>4,061</u>		<u>1,476</u>	<u>197</u>	<u>24</u>	<u>39</u>	<u>241</u>	<u>787</u>	<u>26</u>	<u>72</u>
168												
169	<b>B. GROSS RECEIPTS TAX</b>											
170	Gross Receipts tax		16,055	Dist_Rev	8,523	818	94	341	967	2,027	105	172
171	<b>Gross Receipts Tax</b>		<u>16,055</u>		<u>8,523</u>	<u>818</u>	<u>94</u>	<u>341</u>	<u>967</u>	<u>2,027</u>	<u>105</u>	<u>172</u>
172												
173	<b>B. FEDERAL / STATE INCOME TAXES</b>											
174	State Income Tax Expense		4,310	PriD-PreTax	3,511	244	26	173	261	55	28	(4)
175	Federal Income Tax Expense		8,545	PriD-PreTax	6,960	483	52	342	517	108	56	(8)
176	<b>Income Taxes</b>	409-411	<u>12,854</u>		<u>10,471</u>	<u>727</u>	<u>79</u>	<u>515</u>	<u>778</u>	<u>163</u>	<u>84</u>	<u>(12)</u>
177	<b>Total Taxes</b>	408-411	<u>32,971</u>		<u>20,469</u>	<u>1,741</u>	<u>197</u>	<u>894</u>	<u>1,987</u>	<u>2,976</u>	<u>216</u>	<u>231</u>
178												
179	<b>TOTAL EXPENSES</b>		<u>195,349</u>		<u>78,965</u>	<u>9,533</u>	<u>1,133</u>	<u>2,453</u>	<u>11,699</u>	<u>34,626</u>	<u>1,272</u>	<u>3,115</u>
180												
181	<b>IV. OPERATING REVENUES at Present Rates</b>											
182	Distribution Revenue		268,390	Dist_Rev	142,471	13,672	1,575	5,693	16,170	33,878	1,756	2,872
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
186	Misc Service Revenue		1,121	Dist_Rev	595	57	7	24	68	142	7	12
187	Rent For Electric Property		9,386	NCP-Prim-NonNet	3,956	527	63	84	517	1,663	56	150
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	<b>Operating Revenues</b>		<u>278,897</u>		<u>147,022</u>	<u>14,256</u>	<u>1,645</u>	<u>5,801</u>	<u>16,755</u>	<u>35,682</u>	<u>1,819</u>	<u>3,034</u>
190												
191	<b>TOTAL EXPENSES</b>		<u>195,349</u>		<u>78,965</u>	<u>9,533</u>	<u>1,133</u>	<u>2,453</u>	<u>11,699</u>	<u>34,626</u>	<u>1,272</u>	<u>3,115</u>
192	<b>V. NET INCOME at Present Rates</b>		<u>83,548</u>		<u>68,056</u>	<u>4,723</u>	<u>512</u>	<u>3,348</u>	<u>5,055</u>	<u>1,057</u>	<u>548</u>	<u>(81)</u>

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
154	Street Lighting	403	0	None	0	0	0	0	0	0	0
155	General / Common Plant	364	9,960	PriD-Lab	1,918	263	646	0	36	31	12
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		8,434	PriD-Pt	1,736	256	571	0	31	27	10
159	<b>Depreciation Expense</b>	403	<u>72,245</u>		<u>14,679</u>	<u>2,107</u>	<u>4,872</u>	<u>0</u>	<u>267</u>	<u>232</u>	<u>89</u>
160											
161	<b>III. TAXES and OTHER</b>										
162	<b>A. GENERAL TAXES</b>										
163	Payroll related	408	3,282	PriD-Lab	632	87	213	0	12	10	4
164	PURTA, Real estate	408.16	779	PriD-Pt	160	24	53	0	3	2	1
165	Capital stock		0	PriD-Pt	0	0	0	0	0	0	0
166	Other	408	0	PriD-Pt	0	0	0	0	0	0	0
167	<b>General Taxes</b>		<u>4,061</u>		<u>792</u>	<u>110</u>	<u>266</u>	<u>0</u>	<u>15</u>	<u>13</u>	<u>5</u>
168											
169	<b>B. GROSS RECEIPTS TAX</b>										
170	Gross Receipts tax		16,055	Dist_Rev	1,879	210	545	9	44	291	33
171	<b>Gross Receipts Tax</b>		<u>16,055</u>		<u>1,879</u>	<u>210</u>	<u>545</u>	<u>9</u>	<u>44</u>	<u>291</u>	<u>33</u>
172											
173	<b>B. FEDERAL / STATE INCOME TAXES</b>										
174	State Income Tax Expense		4,310	PriD-PreTax	(64)	(48)	(80)	7	5	183	14
175	Federal Income Tax Expense		8,545	PriD-PreTax	(128)	(94)	(159)	13	10	362	29
176	<b>Income Taxes</b>	409-411	<u>12,854</u>		<u>(192)</u>	<u>(142)</u>	<u>(239)</u>	<u>20</u>	<u>15</u>	<u>545</u>	<u>43</u>
177	<b>Total Taxes</b>	408-411	<u>32,971</u>		<u>2,479</u>	<u>178</u>	<u>571</u>	<u>29</u>	<u>74</u>	<u>849</u>	<u>81</u>
178											
179	<b>TOTAL EXPENSES</b>		<u>195,349</u>		<u>34,355</u>	<u>4,620</u>	<u>11,253</u>	<u>29</u>	<u>662</u>	<u>1,360</u>	<u>276</u>
180											
181	<b>IV. OPERATING REVENUES at Present Rates</b>										
182	Distribution Revenue		268,390	Dist_Rev	31,408	3,507	9,103	158	727	4,857	543
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
186	Misc Service Revenue		1,121	Dist_Rev	131	15	38	1	3	20	2
187	Rent For Electric Property		9,386	NCP-Prim-NonNet	1,567	178	556	0	32	28	10
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	<b>Operating Revenues</b>		<u>278,897</u>		<u>33,106</u>	<u>3,699</u>	<u>9,697</u>	<u>159</u>	<u>762</u>	<u>4,905</u>	<u>556</u>
190											
191	<b>TOTAL EXPENSES</b>		<u>195,349</u>		<u>34,355</u>	<u>4,620</u>	<u>11,253</u>	<u>29</u>	<u>662</u>	<u>1,360</u>	<u>276</u>
192	<b>V. NET INCOME at Present Rates</b>		<u>83,548</u>		<u>(1,248)</u>	<u>(921)</u>	<u>(1,556)</u>	<u>129</u>	<u>100</u>	<u>3,544</u>	<u>281</u>

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Primary Demand**

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
193												
194	<b>SUMMARY REPORT</b>											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	268,390		142,471	13,672	1,575	5,693	16,170	33,878	1,756	2,872
197	Other Operating Revenues	450-456	10,507		4,551	584	70	107	584	1,805	63	162
198	Total Operating Revenues		278,897		147,022	14,256	1,645	5,801	16,755	35,682	1,819	3,034
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	37,514		14,239	1,897	228	351	2,185	7,097	237	644
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
203	Admin & General	920-932	52,618		19,310	2,572	309	500	3,114	10,140	338	923
204	Total Operating Expenses		90,133		33,549	4,469	537	851	5,299	17,236	576	1,568
205												
206	Depreciation Expense	403	72,245		24,947	3,323	399	707	4,414	14,414	480	1,316
207	Taxes Other Than Income Tax / Other	408	20,116		9,998	1,014	118	379	1,209	2,813	131	243
208	INCOME BEFORE INCOME TAXES		96,402		78,527	5,450	591	3,863	5,833	1,219	632	(93)
209	Income Taxes	409-411	12,854		10,471	727	79	515	778	163	84	(12)
210	NET INCOME		83,548		68,056	4,723	512	3,348	5,055	1,057	548	(81)
211	RATE BASE		1,402,665		471,173	62,760	7,540	13,765	86,182	282,392	9,397	25,866
212	Return on Rate Base		5.96%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		1,402,665		471,173	62,760	7,540	13,765	86,182	282,392	9,397	25,866
217												
218	Operating expenses		90,133		33,549	4,469	537	851	5,299	17,236	576	1,568
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
220	Depreciation expense		72,245		24,947	3,323	399	707	4,414	14,414	480	1,316
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
222	General taxes / Other		4,061		1,476	197	24	39	241	787	26	72
223	Subtotal- Operating Costs to recover		166,439		59,971	7,988	960	1,597	9,954	32,436	1,082	2,955
224												
225	Target Return on Rate Base- After tax		109,969		36,940	4,920	591	1,079	6,757	22,140	737	2,028
226	Income taxes to recover		25,716	23.38%	8,638	1,151	138	252	1,580	5,177	172	474
227				18.95%								
228	Subtotal- Rev Req before GRT		302,124		105,550	14,059	1,689	2,928	18,291	59,753	1,991	5,457
229	GRT needed		18,398	6.09%	6,427	856	103	178	1,114	3,639	121	332
230	TOTAL REVENUE REQUIREMENT		320,522		111,977	14,915	1,792	3,107	19,405	63,392	2,112	5,790

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Primary Demand**

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
193											
194	<b>SUMMARY REPORT</b>										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	268,390		31,408	3,507	9,103	158	727	4,857	543
197	Other Operating Revenues	450-456	10,507		1,698	192	594	1	35	48	13
198	Total Operating Revenues		278,897		33,106	3,699	9,697	159	762	4,905	556
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	37,514		7,023	931	2,389	0	133	116	44
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
203	Admin & General	920-932	52,618		10,174	1,403	3,420	0	189	164	63
204	Total Operating Expenses		90,133		17,196	2,335	5,810	0	322	280	107
205											
206	Depreciation Expense	403	72,245		14,679	2,107	4,872	0	267	232	89
207	Taxes Other Than Income Tax / Other	408	20,116		2,671	320	810	9	58	303	37
208	INCOME BEFORE INCOME TAXES		96,402		(1,440)	(1,063)	(1,795)	149	116	4,090	324
209	Income Taxes	409-411	12,854		(192)	(142)	(239)	20	15	545	43
210	<b>NET INCOME</b>		83,548		(1,248)	(921)	(1,556)	129	100	3,544	281
211	<b>RATE BASE</b>		1,402,665		292,599	43,877	95,697	0	5,183	4,506	1,726
212	Return on Rate Base		5.96%								
213											
214	<b>REVENUE REQUIREMENTS</b>										
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		1,402,665		292,599	43,877	95,697	0	5,183	4,506	1,726
217											
218	Operating expenses		90,133		17,196	2,335	5,810	0	322	280	107
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
220	Depreciation expense		72,245		14,679	2,107	4,872	0	267	232	89
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
222	General taxes / Other		4,061		792	110	266	0	15	13	5
223	Subtotal- Operating Costs to recover		166,439		32,668	4,552	10,948	0	603	524	200
224											
225	Target Return on Rate Base- After tax		109,969		22,940	3,440	7,503	0	406	353	135
226	Income taxes to recover		25,716	23.38%	5,364	804	1,754	0	95	83	32
227				18.95%							
228	Subtotal- Rev Req before GRT		302,124		60,972	8,797	20,205	0	1,104	960	367
229	GRT needed		18,398	6.09%	3,713	536	1,230	0	67	58	22
230	<b>TOTAL REVENUE REQUIREMENT</b>		320,522		64,685	9,332	21,435	0	1,172	1,019	389

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Secondary Demand**

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	<b>I. ELECTRIC PLANT IN SERVICE</b>											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	4	SecD-Pt	0	0	0	0	0	1	0	0
4	SW- Plant/ OM	303P	0	SecD-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	SecD-Lab	0	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	4,718	SecD-Pt	356	62	6	52	424	1,512	46	138
9	<b>Intangible Plant</b>		4,722		356	62	6	52	424	1,513	46	139
10												
11	<b>C. TRANSMISSION PLANT</b>											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	<b>Transmission Plant</b>	350-359	0		0	0	0	0	0	0	0	0
14												
15	<b>D. DISTRIBUTION PLANT</b>											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	6,452	NCP-Sec-NonNet	2,808	374	45	59	367	1,181	40	106
22	OH Conductors and Devices	365	6,509	NCP-Sec-NonNet	2,833	377	45	60	370	1,191	40	107
23	UG Conduits- Radial	366	11,988	NCP-Sec-Rad	255	34	4	215	1,330	4,281	144	385
24	UG Conduits- Network	366	2,615	NCP-Sec-Net	0	0	0	5	72	411	11	53
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	25,152	NCP-Sec-Rad	534	71	9	452	2,791	8,983	301	809
27	UG Conductors- Network	367	5,487	NCP-Sec-Net	0	0	0	10	151	863	23	111
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0	0
29	Line Transformers- OH	368	28,468	NCP-Sec-Xfmr	0	583	0	0	1,958	10,435	194	948
30	Line Transformers- Radial	368	81,624	NCP-Sec-Rad-Xfmr	0	0	0	1,195	9,114	30,089	981	2,708
31	Line Transformers- Network	368	4,839	NCP-Sec-Net	0	0	0	9	133	761	20	98
32	Line Transformers- URD	368	8,003	NCP-Sec-URD	6,964	928	111	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	SecD-Pt	0	0	0	0	0	0	0	0
37	<b>Distribution Plant</b>	360-373	181,139		13,393	2,367	214	2,005	16,287	58,195	1,754	5,327
38					12	15	12	82	107	117	106	118

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	<b>I. ELECTRIC PLANT IN SERVICE</b>										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	4	SecD-Pt	1	0	0	0	0	0	0
4	SW- Plant/ OM	303P	0	SecD-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	SecD-Lab	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	4,718	SecD-Pt	1,470	225	370	0	28	22	6
9	<b>Intangible Plant</b>		4,722		1,471	225	370	0	28	22	6
10											
11	<b>C. TRANSMISSION PLANT</b>										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	<b>Transmission Plant</b>	350-359	0		0	0	0	0	0	0	0
14											
15	<b>D. DISTRIBUTION PLANT</b>										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	6,452	NCP-Sec-NonNet	1,028	118	277	0	23	20	7
22	OH Conductors and Devices	365	6,509	NCP-Sec-NonNet	1,037	119	279	0	23	20	7
23	UG Conduits- Radial	366	11,988	NCP-Sec-Rad	3,727	429	1,003	0	82	71	27
24	UG Conduits- Network	366	2,615	NCP-Sec-Net	1,342	538	183	0	0	0	1
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	25,152	NCP-Sec-Rad	7,819	901	2,105	0	172	149	57
27	UG Conductors- Network	367	5,487	NCP-Sec-Net	2,815	1,129	383	0	0	0	2
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0
29	Line Transformers- OH	368	28,468	NCP-Sec-Xfmr	10,040	1,392	2,605	0	204	110	0
30	Line Transformers- Radial	368	81,624	NCP-Sec-Rad-Xfmr	26,258	3,025	7,070	0	577	489	116
31	Line Transformers- Network	368	4,839	NCP-Sec-Net	2,482	996	338	0	0	0	1
32	Line Transformers- URD	368	8,003	NCP-Sec-URD	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	SecD-Pt	0	0	0	0	0	0	0
37	<b>Distribution Plant</b>	360-373	181,139		56,547	8,648	14,243	0	1,080	859	219
38					123	136	120	#DIV/0!	116	107	71



Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	<b>E. GENERAL PLANT</b>											
40	General Plant	390	5,650	SecD-Lab	699	104	11	66	484	1,678	52	154
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0	0
42	<b>General Plant</b>	389-399	5,650		699	104	11	66	484	1,678	52	154
43												
44	<b>TOTAL UTILITY PLANT</b>		191,510		14,449	2,533	231	2,124	17,195	61,387	1,852	5,620
45												
46	<b>II. DEPRECIATION RESERVE</b>											
47	Intangible Plant	108.3	3,054	SecD-IntPt	230	40	4	34	274	979	30	90
48	Transmission Plant	108.3	0	SecD-IntPt	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	1,993	NCP-Sec-NonNet	867	116	14	18	113	365	12	33
53	OH Conductors and Devices	108.5	1,908	NCP-Sec-NonNet	830	111	13	18	108	349	12	31
54	UG Conduits	108.5	3,543	SecD-UG	62	8	1	53	340	1,139	38	106
55	UG Conductors	108.5	9,072	SecD-UG	158	21	3	137	871	2,915	96	272
56	Line Transformers	108.5	35,261	SecD-LTr	1,997	433	32	345	3,214	11,841	343	1,077
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	EV Assets	108EV	0	SecD-Pt	0	0	0	0	0	0	0	0
61	General	108.6	2,379	SecD-Lab	294	44	5	28	204	706	22	65
62	<b>Depreciation Reserve</b>	108	57,210		4,440	773	71	633	5,125	18,295	552	1,675
63												
64	<b>III. OTHER RATE BASE ITEMS</b>											
65	Cash Working Capital	131	695	SecD-OM	90	13	1	8	59	205	6	19
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		1,220	SecD-Pt	92	16	1	14	110	391	12	36
68	Capitalized Pension		3,485	SecD-Pt	263	46	4	39	313	1,117	34	102
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
70	ADIT-EV		0	SecD-Pt	0	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(26,608)	SecD-Pt	(2,007)	(352)	(32)	(295)	(2,389)	(8,529)	(257)	(781)
73	ADIT- General	182	(320)	SecD-Lab	(40)	(6)	(1)	(4)	(27)	(95)	(3)	(9)
74	<b>Other Rate Base</b>	131-283	(21,528)		(1,602)	(282)	(26)	(239)	(1,935)	(6,910)	(208)	(633)
75												
76	<b>TOTAL RATE BASE</b>		112,773		8,407	1,478	135	1,252	10,135	36,182	1,092	3,312
77												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	<b>E. GENERAL PLANT</b>										
40	General Plant	390	5,650	SecD-Lab	1,660	266	412	0	31	25	8
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0
42	<b>General Plant</b>	389-399	5,650		1,660	266	412	0	31	25	8
43											
44	<b>TOTAL UTILITY PLANT</b>		191,510		59,678	9,139	15,025	0	1,139	907	232
45											
46	<b>II. DEPRECIATION RESERVE</b>										
47	Intangible Plant	108.3	3,054	SecD-IntPt	952	146	240	0	18	14	4
48	Transmission Plant	108.3	0	SecD-IntPt	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	1,993	NCP-Sec-NonNet	317	37	85	0	7	6	2
53	OH Conductors and Devices	108.5	1,908	NCP-Sec-NonNet	304	35	82	0	7	6	2
54	UG Conduits	108.5	3,543	SecD-UG	1,230	235	288	0	20	17	7
55	UG Conductors	108.5	9,072	SecD-UG	3,149	601	737	0	51	44	17
56	Line Transformers	108.5	35,261	SecD-LTr	11,123	1,553	2,872	0	224	172	34
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	EV Assets	108EV	0	SecD-Pt	0	0	0	0	0	0	0
61	General	108.6	2,379	SecD-Lab	699	112	174	0	13	11	3
62	<b>Depreciation Reserve</b>	108	57,210		17,773	2,718	4,477	0	339	270	69
63											
64	<b>III. OTHER RATE BASE ITEMS</b>										
65	Cash Working Capital	131	695	SecD-OM	202	32	50	0	4	3	1
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		1,220	SecD-Pt	380	58	96	0	7	6	1
68	Capitalized Pension		3,485	SecD-Pt	1,086	166	273	0	21	16	4
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
70	ADIT-EV		0	SecD-Pt	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(26,608)	SecD-Pt	(8,292)	(1,270)	(2,088)	0	(158)	(126)	(32)
73	ADIT- General	182	(320)	SecD-Lab	(94)	(15)	(23)	0	(2)	(1)	(0)
74	<b>Other Rate Base</b>	131-283	(21,528)		(6,717)	(1,028)	(1,691)	0	(128)	(102)	(26)
75											
76	<b>TOTAL RATE BASE</b>		112,773		35,188	5,393	8,857	0	671	534	137
77											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>											
79	<b>B. TRANSMISSION EXPENSE</b>											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83												
84	<b>C. DISTRIBUTION EXPENSE</b>											
85	Ops Supv & Engineering	580	182	SecD-Lab	22	3	0	2	16	54	2	5
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
88	OH Line Expenses	583	6	NCP-Sec-NonNet	2	0	0	0	0	1	0	0
89	UG Line Expenses	584	40	SecD-UG	1	0	0	1	4	13	0	1
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	546	SecD-Pt	41	7	1	6	49	175	5	16
93	Rents	589	0	SecD-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	SecD-Lab	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
97	Maint of OH Lines	593	245	NCP-Sec-NonNet	107	14	2	2	14	45	2	4
98	Maint of UG Lines	594	149	SecD-UG	3	0	0	2	14	48	2	4
99	Maint of Line Transformers	595	7	SecD-LTr	0	0	0	0	1	2	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	4	SecD-Pt	0	0	0	0	0	1	0	0
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>1,175</u>		<u>176</u>	<u>26</u>	<u>3</u>	<u>13</u>	<u>98</u>	<u>338</u>	<u>11</u>	<u>31</u>
104			1,175		176	26	3	13	98	338	11	31
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>											
106	Supervision	901	0	None	0	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
110	COVID Uncol, LPC	904	0	None	0	0	0	0	0	0	0	0
111	<b>Customer Accts. Exp.</b>	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112												
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0	0
115	<b>Customer Service Exp.</b>	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>										
79	<b>B. TRANSMISSION EXPENSE</b>										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83											
84	<b>C. DISTRIBUTION EXPENSE</b>										
85	Ops Supv & Engineering	580	182	SecD-Lab	53	9	13	0	1	1	0
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0
88	OH Line Expenses	583	6	NCP-Sec-NonNet	1	0	0	0	0	0	0
89	UG Line Expenses	584	40	SecD-UG	14	3	3	0	0	0	0
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	546	SecD-Pt	170	26	43	0	3	3	1
93	Rents	589	0	SecD-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	SecD-Lab	(1)	(0)	(0)	0	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
97	Maint of OH Lines	593	245	NCP-Sec-NonNet	39	5	11	0	1	1	0
98	Maint of UG Lines	594	149	SecD-UG	52	10	12	0	1	1	0
99	Maint of Line Transformers	595	7	SecD-LTr	2	0	1	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	4	SecD-Pt	1	0	0	0	0	0	0
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>1,175</u>		<u>331</u>	<u>52</u>	<u>83</u>	<u>0</u>	<u>6</u>	<u>5</u>	<u>2</u>
104			1,175		331	52	83	0	6	5	2
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>										
106	Supervision	901	0	None	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
110	COVID Uncol. LPC	904	0	None	0	0	0	0	0	0	0
111	<b>Customer Accts. Exp.</b>	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112											
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0
115	<b>Customer Service Exp.</b>	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117												
118	<b>E. ADMINISTRATIVE AND GENERAL</b>											
119	Admin & Gen Salaries	920	849	SecD-Lab	105	16	2	10	73	252	8	23
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	73	SecD-Lab	9	1	0	1	6	22	1	2
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
123	Outside Services- HR	923M	26	SecD-Lab	3	0	0	0	2	8	0	1
124	Outside Services- Other	923	352	SecD-Lab	44	6	1	4	30	104	3	10
125	Property Insurance	924	241	SecD-Pt	18	3	0	3	22	77	2	7
126	Injuries & Damages	925	3	SecD-Lab	0	0	0	0	0	1	0	0
127	Empl Pensions & Benefits	926	66	SecD-Lab	8	1	0	1	6	20	1	2
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	None	0	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	99	SecD-Lab	12	2	0	1	8	29	1	3
132	General Plant Rent	931	52	SecD-Lab	6	1	0	1	4	15	0	1
133	Misc Genl Plant- Metering	935M	0	SecD-Lab	0	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	152	SecD-Lab	19	3	0	2	13	45	1	4
135	<b>Admin &amp; Genl. Exp.</b>	920-932	1,914		225	34	4	22	165	574	18	53
136												
137	<b>Total Operating Expenses</b>		<b>3,089</b>		<b>401</b>	<b>59</b>	<b>6</b>	<b>36</b>	<b>262</b>	<b>912</b>	<b>28</b>	<b>84</b>
138												
139	<b>II. DEPRECIATION EXPENSE</b>											
140	Intangible- Other	403	178	SecD-Pt	13	2	0	2	16	57	2	5
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	137	NCP-Sec-NonNet	60	8	1	1	8	25	1	2
148	OH Conductors and Devices	403	172	NCP-Sec-NonNet	75	10	1	2	10	32	1	3
149	UG Conduits	403	204	SecD-UG	4	0	0	3	20	66	2	6
150	UG Conductors	403	833	SecD-UG	15	2	0	13	80	268	9	25
151	Line Transformers	403	4,241	SecD-LTr	240	52	4	42	387	1,424	41	130
152	Services	403	0	None	0	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
117											
118	<b>E. ADMINISTRATIVE AND GENERAL</b>										
119	Admin & Gen Salaries	920	849	SecD-Lab	250	40	62	0	5	4	1
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	73	SecD-Lab	22	3	5	0	0	0	0
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
123	Outside Services- HR	923M	26	SecD-Lab	8	1	2	0	0	0	0
124	Outside Services- Other	923	352	SecD-Lab	103	17	26	0	2	2	0
125	Property Insurance	924	241	SecD-Pt	75	11	19	0	1	1	0
126	Injuries & Damages	925	3	SecD-Lab	1	0	0	0	0	0	0
127	Empl Pensions & Benefits	926	66	SecD-Lab	20	3	5	0	0	0	0
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	None	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	99	SecD-Lab	29	5	7	0	1	0	0
132	General Plant Rent	931	52	SecD-Lab	15	2	4	0	0	0	0
133	Misc Genl Plant- Metering	935M	0	SecD-Lab	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	152	SecD-Lab	45	7	11	0	1	1	0
135	<b>Admin &amp; Genl. Exp.</b>	920-932	1,914		567	90	141	0	11	9	3
136											
137	<b>Total Operating Expenses</b>		<b>3,089</b>		<b>898</b>	<b>142</b>	<b>224</b>	<b>0</b>	<b>17</b>	<b>14</b>	<b>4</b>
138											
139	<b>II. DEPRECIATION EXPENSE</b>										
140	Intangible- Other	403	178	SecD-Pt	55	8	14	0	1	1	0
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	137	NCP-Sec-NonNet	22	3	6	0	0	0	0
148	OH Conductors and Devices	403	172	NCP-Sec-NonNet	27	3	7	0	1	1	0
149	UG Conduits	403	204	SecD-UG	71	14	17	0	1	1	0
150	UG Conductors	403	833	SecD-UG	289	55	68	0	5	4	2
151	Line Transformers	403	4,241	SecD-LTr	1,338	187	345	0	27	21	4
152	Services	403	0	None	0	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Secondary Demand**

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	Street Lighting	403	0	SecD-Pt	0	0	0	0	0	0	0	0
155	General / Common Plant	364	337	SecD-Lab	42	6	1	4	29	100	3	9
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		666	SecD-Pt	50	9	1	7	60	214	6	20
159	<b>Depreciation Expense</b>	403	6,769		498	90	8	73	608	2,185	65	200
160												
161	<b>III. TAXES and OTHER</b>											
162	<b>A. GENERAL TAXES</b>											
163	Payroll related	408	111	SecD-Lab	14	2	0	1	9	33	1	3
164	PURTA, Real estate	408.16	60	SecD-Pt	5	1	0	1	5	19	1	2
165	Capital stock		0	SecD-Pt	0	0	0	0	0	0	0	0
166	Other	408	0	SecD-Pt	0	0	0	0	0	0	0	0
167	<b>General Taxes</b>		171		18	3	0	2	15	52	2	5
168												
169	<b>B. GROSS RECEIPTS TAX</b>											
170	Gross Receipts tax		1,140	Dist_Rev	605	58	7	24	69	144	7	12
171	<b>Gross Receipts Tax</b>		1,140		605	58	7	24	69	144	7	12
172												
173	<b>B. FEDERAL / STATE INCOME TAXES</b>											
174	State Income Tax Expense		362	SecD-PreTax	388	34	4	12	9	(38)	1	(4)
175	Federal Income Tax Expense		717	SecD-PreTax	770	68	8	24	18	(76)	2	(8)
176	<b>Income Taxes</b>	409-411	1,078		1,158	103	12	36	27	(114)	3	(12)
177	<b>Total Taxes</b>	408-411	2,389		1,782	164	19	62	111	82	12	4
178												
179	<b>TOTAL EXPENSES</b>		12,247		2,681	313	34	171	982	3,179	106	288
180												
181	<b>IV. OPERATING REVENUES at Present Rates</b>											
182	Distribution Revenue		19,055	Dist_Rev	10,115	971	112	404	1,148	2,405	125	204
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
186	Misc Service Revenue		80	Dist_Rev	42	4	0	2	5	10	1	1
187	Rent For Electric Property		122	NCP-Sec-NonNet	53	7	1	1	7	22	1	2
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	<b>Operating Revenues</b>		19,256		10,210	982	113	407	1,160	2,438	126	207
190												
191	<b>TOTAL EXPENSES</b>		12,247		2,681	313	34	171	982	3,179	106	288
192	<b>V. NET INCOME at Present Rates</b>		7,009		7,529	669	80	236	178	(742)	20	(81)

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Secondary Demand**

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
154	Street Lighting	403	0	SecD-Pt	0	0	0	0	0	0	0
155	General / Common Plant	364	337	SecD-Lab	99	16	25	0	2	2	0
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		666	SecD-Pt	208	32	52	0	4	3	1
159	<b>Depreciation Expense</b>	403	6,769		2,109	317	534	0	41	32	8
160											
161	<b>III. TAXES and OTHER</b>										
162	<b>A. GENERAL TAXES</b>										
163	Payroll related	408	111	SecD-Lab	33	5	8	0	1	0	0
164	PURTA, Real estate	408.16	60	SecD-Pt	19	3	5	0	0	0	0
165	Capital stock		0	SecD-Pt	0	0	0	0	0	0	0
166	Other	408	0	SecD-Pt	0	0	0	0	0	0	0
167	<b>General Taxes</b>		171		51	8	13	0	1	1	0
168											
169	<b>B. GROSS RECEIPTS TAX</b>										
170	Gross Receipts tax		1,140	Dist_Rev	133	15	39	1	3	21	2
171	<b>Gross Receipts Tax</b>		1,140		133	15	39	1	3	21	2
172											
173	<b>B. FEDERAL / STATE INCOME TAXES</b>										
174	State Income Tax Expense		362	SecD-PreTax	(42)	(10)	(7)	0	(0)	12	1
175	Federal Income Tax Expense		717	SecD-PreTax	(83)	(20)	(14)	1	(1)	25	2
176	<b>Income Taxes</b>	409-411	1,078		(124)	(31)	(21)	1	(1)	37	3
177	<b>Total Taxes</b>	408-411	2,389		60	(8)	31	2	3	59	6
178											
179	<b>TOTAL EXPENSES</b>		12,247		3,068	452	788	2	60	105	18
180											
181	<b>IV. OPERATING REVENUES at Present Rates</b>										
182	Distribution Revenue		19,055	Dist_Rev	2,230	249	646	11	52	345	39
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
186	Misc Service Revenue		80	Dist_Rev	9	1	3	0	0	1	0
187	Rent For Electric Property		122	NCP-Sec-NonNet	19	2	5	0	0	0	0
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	<b>Operating Revenues</b>		19,256		2,259	252	654	11	52	347	39
190											
191	<b>TOTAL EXPENSES</b>		12,247		3,068	452	788	2	60	105	18
192	<b>V. NET INCOME at Present Rates</b>		7,009		(809)	(200)	(134)	9	(8)	242	21



**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Secondary Demand**

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
193												
194	<b>SUMMARY REPORT</b>											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	19,055		10,115	971	112	404	1,148	2,405	125	204
197	Other Operating Revenues	450-456	201		95	11	1	3	12	32	1	3
198	Total Operating Revenues		19,256		10,210	982	113	407	1,160	2,438	126	207
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	1,175		176	26	3	13	98	338	11	31
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
203	Admin & General	920-932	1,914		225	34	4	22	165	574	18	53
204	Total Operating Expenses		3,089		401	59	6	36	262	912	28	84
205												
206	Depreciation Expense	403	6,769		498	90	8	73	608	2,185	65	200
207	Taxes Other Than Income Tax / Other	408	1,311		623	61	7	26	84	196	9	17
208	INCOME BEFORE INCOME TAXES		8,088		8,687	772	92	272	205	(856)	23	(94)
209	Income Taxes	409-411	1,078		1,158	103	12	36	27	(114)	3	(12)
210	NET INCOME		7,009		7,529	669	80	236	178	(742)	20	(81)
211	RATE BASE		112,773		8,407	1,478	135	1,252	10,135	36,182	1,092	3,312
212	Return on Rate Base		6.22%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		112,773		8,407	1,478	135	1,252	10,135	36,182	1,092	3,312
217												
218	Operating expenses		3,089		401	59	6	36	262	912	28	84
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
220	Depreciation expense		6,769		498	90	8	73	608	2,185	65	200
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
222	General taxes / Other		171		18	3	0	2	15	52	2	5
223	Subtotal- Operating Costs to recover		10,029		918	152	15	111	886	3,149	95	288
224												
225	Target Return on Rate Base- After tax		8,841		659	116	11	98	795	2,837	86	260
226	Income taxes to recover		2,068	23.38%	154	27	2	23	186	663	20	61
227				18.95%								
228	Subtotal- Rev Req before GRT		20,937		1,731	295	28	232	1,866	6,649	201	609
229	GRT needed		1,304	6.23%	108	18	2	14	116	414	13	38
230	TOTAL REVENUE REQUIREMENT		22,242		1,839	313	29	247	1,982	7,063	214	647

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Secondary Demand**

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
193											
194	<b>SUMMARY REPORT</b>										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	19,055		2,230	249	646	11	52	345	39
197	Other Operating Revenues	450-456	201		29	3	8	0	1	2	0
198	Total Operating Revenues		19,256		2,259	252	654	11	52	347	39
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	1,175		331	52	83	0	6	5	2
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
203	Admin & General	920-932	1,914		567	90	141	0	11	9	3
204	Total Operating Expenses		3,089		898	142	224	0	17	14	4
205											
206	Depreciation Expense	403	6,769		2,109	317	534	0	41	32	8
207	Taxes Other Than Income Tax / Other	408	1,311		185	23	51	1	4	21	3
208	INCOME BEFORE INCOME TAXES		8,088		(933)	(230)	(155)	11	(9)	279	24
209	Income Taxes	409-411	1,078		(124)	(31)	(21)	1	(1)	37	3
210	<b>NET INCOME</b>		<b>7,009</b>		<b>(809)</b>	<b>(200)</b>	<b>(134)</b>	<b>9</b>	<b>(8)</b>	<b>242</b>	<b>21</b>
211	<b>RATE BASE</b>		<b>112,773</b>		<b>35,188</b>	<b>5,393</b>	<b>8,857</b>	<b>0</b>	<b>671</b>	<b>534</b>	<b>137</b>
212	Return on Rate Base		6.22%								
213											
214	<b>REVENUE REQUIREMENTS</b>										
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		112,773		35,188	5,393	8,857	0	671	534	137
217											
218	Operating expenses		3,089		898	142	224	0	17	14	4
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
220	Depreciation expense		6,769		2,109	317	534	0	41	32	8
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
222	General taxes / Other		171		51	8	13	0	1	1	0
223	Subtotal- Operating Costs to recover		10,029		3,059	468	770	0	58	47	12
224											
225	Target Return on Rate Base- After tax		8,841		2,759	423	694	0	53	42	11
226	Income taxes to recover		2,068	23.38%	645	99	162	0	12	10	3
227				18.95%							
228	Subtotal- Rev Req before GRT		20,937		6,462	989	1,627	0	123	98	25
229	GRT needed		1,304	6.23%	403	62	101	0	8	6	2
230	<b>TOTAL REVENUE REQUIREMENT</b>		<b>22,242</b>		<b>6,865</b>	<b>1,051</b>	<b>1,728</b>	<b>0</b>	<b>131</b>	<b>105</b>	<b>27</b>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	<b>I. ELECTRIC PLANT IN SERVICE</b>											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	17	SecC-Pt	12	1	0	1	1	0	0	0
4	SW- Plant/ OM	303P	0	SecC-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	SecC-Lab	0	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	20,539	SecC-Pt	14,982	1,205	179	734	677	558	103	91
9	<b>Intangible Plant</b>		20,556		14,994	1,206	179	735	678	559	103	91
10												
11	<b>C. TRANSMISSION PLANT</b>											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	<b>Transmission Plant</b>	350-359	0		0	0	0	0	0	0	0	0
14												
15	<b>D. DISTRIBUTION PLANT</b>											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	120,708	Avg-Cust-NonNet	99,201	7,982	1,184	4,955	3,986	1,320	485	121
22	OH Conductors and Devices	365	121,760	Avg-Cust-NonNet	100,066	8,051	1,194	4,998	4,020	1,332	489	122
23	UG Conduits- Radial	366	4,801	Avg-Cust-Rad	3,907	314	47	214	172	57	21	5
24	UG Conduits- Network	366	2,005	Avg-Cust-Net	0	0	0	409	702	432	205	91
25	UG Conduits- URD	366	4,599	Avg-Cust-URD	4,210	339	50	0	0	0	0	0
26	UG Conductors- Radial	367	10,073	Avg-Cust-Rad	8,197	660	98	449	361	120	44	11
27	UG Conductors- Network	367	4,206	Avg-Cust-Net	0	0	0	858	1,473	906	429	191
28	UG Conductors- URD	367	9,649	Avg-Cust-URD	8,833	711	105	0	0	0	0	0
29	Line Transformers- OH	368	240,610	Avg-Cust-NonNet	197,740	15,910	2,360	9,876	7,945	2,632	967	241
30	Line Transformers- Radial	368	13,410	Avg-Cust-Rad	10,913	878	130	597	481	159	58	15
31	Line Transformers- Network	368	39,887	Avg-Cust-Net-Xfmr	0	0	0	568	2,071	13,022	670	2,568
32	Line Transformers- URD	368	42,900	Avg-Cust-URD	39,271	3,160	469	0	0	0	0	0
33	Services	369	114,962	Services_Cost	94,584	7,610	1,129	4,828	4,446	1,490	552	141
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Street Lighting	373	44,730	StLgt-Cost	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	SecC-Pt	0	0	0	0	0	0	0	0
37	<b>Distribution Plant</b>	360-373	774,299		566,923	45,614	6,766	27,752	25,656	21,469	3,921	3,506
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	<b>I. ELECTRIC PLANT IN SERVICE</b>										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	17	SecC-Pt	0	0	0	0	0	1	0
4	SW- Plant/ OM	303P	0	SecC-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	SW- Labor-related	303L	0	SecC-Lab	0	0	0	0	0	0	0
7	SW- AMI	303AMI	0	None	0	0	0	0	0	0	0
8	Software- RB / CIP/Cyber	303F	20,539	SecC-Pt	469	97	9	0	0	1,305	128
9	<b>Intangible Plant</b>		20,556		469	97	9	0	0	1,306	128
10											
11	<b>C. TRANSMISSION PLANT</b>										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	<b>Transmission Plant</b>	350-359	0		0	0	0	0	0	0	0
14											
15	<b>D. DISTRIBUTION PLANT</b>										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	120,708	Avg-Cust-NonNet	137	15	4	0	0	193	1,126
22	OH Conductors and Devices	365	121,760	Avg-Cust-NonNet	138	16	4	0	0	194	1,135
23	UG Conduits- Radial	366	4,801	Avg-Cust-Rad	6	1	0	0	0	8	49
24	UG Conduits- Network	366	2,005	Avg-Cust-Net	131	28	3	0	0	0	5
25	UG Conduits- URD	366	4,599	Avg-Cust-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	10,073	Avg-Cust-Rad	12	1	0	0	0	17	102
27	UG Conductors- Network	367	4,206	Avg-Cust-Net	275	58	5	0	0	0	11
28	UG Conductors- URD	367	9,649	Avg-Cust-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	240,610	Avg-Cust-NonNet	273	31	8	0	0	384	2,244
30	Line Transformers- Radial	368	13,410	Avg-Cust-Rad	17	2	0	0	0	23	136
31	Line Transformers- Network	368	39,887	Avg-Cust-Net-Xfmr	17,048	3,606	328	0	0	0	5
32	Line Transformers- URD	368	42,900	Avg-Cust-URD	0	0	0	0	0	0	0
33	Services	369	114,962	Services_Cost	162	19	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Street Lighting	373	44,730	StLgt-Cost	0	0	0	0	0	44,730	0
36	ARO- Dist Plant	ARO	0	SecC-Pt	0	0	0	0	0	0	0
37	<b>Distribution Plant</b>	360-373	774,299		18,199	3,777	352	0	1	45,551	4,812
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	<b>E. GENERAL PLANT</b>											
40	General Plant	390	38,885	SecC-Lab	26,263	2,113	313	1,322	1,159	637	167	91
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0	0
42	<b>General Plant</b>	389-399	38,885		26,263	2,113	313	1,322	1,159	637	167	91
43												
44	<b>TOTAL UTILITY PLANT</b>		<u>833,739</u>		<u>608,181</u>	<u>48,934</u>	<u>7,258</u>	<u>29,809</u>	<u>27,492</u>	<u>22,665</u>	<u>4,191</u>	<u>3,688</u>
45												
46	<b>II. DEPRECIATION RESERVE</b>											
47	Intangible Plant	108.3	13,297	SecC-IntPt	9,699	780	116	475	438	361	67	59
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	37,278	Avg-Cust-NonNet	30,636	2,465	366	1,530	1,231	408	150	37
53	OH Conductors and Devices	108.5	35,695	Avg-Cust-NonNet	29,335	2,360	350	1,465	1,179	390	143	36
54	UG Conduits	108.5	2,767	SecC-UG	1,970	158	24	151	212	119	55	23
55	UG Conductors	108.5	7,085	SecC-UG	5,043	406	60	387	543	304	140	60
56	Line Transformers	108.5	96,604	SecC-LTr	71,110	5,721	849	3,167	3,011	4,536	486	810
57	Services	108.5	28,630	Services_Cost	23,555	1,895	281	1,202	1,107	371	137	35
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Street Lighting	108.5	25,853	StLgt-Cost	0	0	0	0	0	0	0	0
60	EV Assets	108EV	0	SecC-Pt	0	0	0	0	0	0	0	0
61	General	108.6	16,373	SecC-Lab	11,058	890	132	557	488	268	70	38
62	<b>Depreciation Reserve</b>	108	263,582		182,407	14,676	2,177	8,935	8,209	6,757	1,249	1,099
63												
64	<b>III. OTHER RATE BASE ITEMS</b>											
65	Cash Working Capital	131	4,856	SecC-OM	3,393	273	40	170	148	81	21	12
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		5,313	SecC-Pt	3,876	312	46	190	175	144	27	24
68	Capitalized Pension		15,173	SecC-Pt	11,068	891	132	542	500	412	76	67
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0	0
70	ADIT-EV		0	SecC-Pt	0	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(115,837)	SecC-Pt	(84,499)	(6,799)	(1,008)	(4,142)	(3,820)	(3,149)	(582)	(512)
73	ADIT- General	182	(2,203)	SecC-Lab	(1,488)	(120)	(18)	(75)	(66)	(36)	(9)	(5)
74	<b>Other Rate Base</b>	131-283	(92,699)		(67,650)	(5,443)	(807)	(3,314)	(3,061)	(2,547)	(468)	(415)
75												
76	<b>TOTAL RATE BASE</b>		<u>477,459</u>		<u>358,123</u>	<u>28,814</u>	<u>4,274</u>	<u>17,561</u>	<u>16,222</u>	<u>13,361</u>	<u>2,474</u>	<u>2,174</u>
77												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	<b>E. GENERAL PLANT</b>										
40	General Plant	390	38,885	SecC-Lab	363	73	7	0	0	6,110	265
41	General Plant-EV	390EV	0	None	0	0	0	0	0	0	0
42	<b>General Plant</b>	389-399	38,885		363	73	7	0	0	6,110	265
43											
44	<b>TOTAL UTILITY PLANT</b>		<u>833,739</u>		<u>19,031</u>	<u>3,948</u>	<u>368</u>	<u>0</u>	<u>1</u>	<u>52,967</u>	<u>5,206</u>
45											
46	<b>II. DEPRECIATION RESERVE</b>										
47	Intangible Plant	108.3	13,297	SecC-IntPt	304	63	6	0	0	845	83
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	37,278	Avg-Cust-NonNet	42	5	1	0	0	60	348
53	OH Conductors and Devices	108.5	35,695	Avg-Cust-NonNet	40	5	1	0	0	57	333
54	UG Conduits	108.5	2,767	SecC-UG	33	7	1	0	0	2	13
55	UG Conductors	108.5	7,085	SecC-UG	85	18	2	0	0	5	33
56	Line Transformers	108.5	96,604	SecC-LTr	4,973	1,044	96	0	0	117	684
57	Services	108.5	28,630	Services_Cost	40	5	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Street Lighting	108.5	25,853	StLgt-Cost	0	0	0	0	0	25,853	0
60	EV Assets	108EV	0	SecC-Pt	0	0	0	0	0	0	0
61	General	108.6	16,373	SecC-Lab	153	31	3	0	0	2,573	112
62	<b>Depreciation Reserve</b>	108	263,582		5,671	1,176	110	0	0	29,511	1,606
63											
64	<b>III. OTHER RATE BASE ITEMS</b>										
65	Cash Working Capital	131	4,856	SecC-OM	46	9	1	0	0	626	34
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		5,313	SecC-Pt	121	25	2	0	0	338	33
68	Capitalized Pension		15,173	SecC-Pt	346	72	7	0	0	964	95
69	Customer Deposits		0	CustDeposits	0	0	0	0	0	0	0
70	ADIT-EV		0	SecC-Pt	0	0	0	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(115,837)	SecC-Pt	(2,644)	(549)	(51)	(0)	(0)	(7,359)	(723)
73	ADIT- General	182	(2,203)	SecC-Lab	(21)	(4)	(0)	(0)	(0)	(346)	(15)
74	<b>Other Rate Base</b>	131-283	(92,699)		(2,151)	(446)	(42)	(0)	(0)	(5,778)	(576)
75											
76	<b>TOTAL RATE BASE</b>		<u>477,459</u>		<u>11,210</u>	<u>2,325</u>	<u>217</u>	<u>0</u>	<u>1</u>	<u>17,677</u>	<u>3,024</u>
77											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>											
79	<b>B. TRANSMISSION EXPENSE</b>											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83												
84	<b>C. DISTRIBUTION EXPENSE</b>											
85	Ops Supv & Engineering	580	1,250	SecC-Lab	844	68	10	43	37	20	5	3
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
88	OH Line Expenses	583	105	Avg-Cust-NonNet	86	7	1	4	3	1	0	0
89	UG Line Expenses	584	32	SecC-UG	22	2	0	2	2	1	1	0
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	2,376	SecC-Pt	1,733	139	21	85	78	65	12	11
93	Rents	589	0	SecC-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(31)	SecC-Lab	(21)	(2)	(0)	(1)	(1)	(1)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
97	Maint of OH Lines	593	4,588	Avg-Cust-NonNet	3,771	303	45	188	151	50	18	5
98	Maint of UG Lines	594	117	SecC-UG	83	7	1	6	9	5	2	1
99	Maint of Line Transformers	595	20	SecC-LTr	15	1	0	1	1	1	0	0
100	Maint of Lighting	596	555	StLgt-Cost	0	0	0	0	0	0	0	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	17	SecC-Pt	12	1	0	1	1	0	0	0
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>9,029</u>		<u>6,547</u>	<u>527</u>	<u>78</u>	<u>328</u>	<u>282</u>	<u>144</u>	<u>39</u>	<u>20</u>
104			9,029		6,547	527	78	328	282	144	39	20
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>											
106	Supervision	901	0	None	0	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0	0
110	COVID Uncol, LPC	904	0	None	0	0	0	0	0	0	0	0
111	<b>Customer Accts. Exp.</b>	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112												
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0	0
115	<b>Customer Service Exp.</b>	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>										
79	<b>B. TRANSMISSION EXPENSE</b>										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83											
84	<b>C. DISTRIBUTION EXPENSE</b>										
85	Ops Supv & Engineering	580	1,250	SecC-Lab	12	2	0	0	0	196	9
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0
88	OH Line Expenses	583	105	Avg-Cust-NonNet	0	0	0	0	0	0	1
89	UG Line Expenses	584	32	SecC-UG	0	0	0	0	0	0	0
90	Meter Expenses	586	0	None	0	0	0	0	0	0	0
91	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	2,376	SecC-Pt	54	11	1	0	0	151	15
93	Rents	589	0	SecC-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(31)	SecC-Lab	(0)	(0)	(0)	(0)	(0)	(5)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
97	Maint of OH Lines	593	4,588	Avg-Cust-NonNet	5	1	0	0	0	7	43
98	Maint of UG Lines	594	117	SecC-UG	1	0	0	0	0	0	1
99	Maint of Line Transformers	595	20	SecC-LTr	1	0	0	0	0	0	0
100	Maint of Lighting	596	555	StLgt-Cost	0	0	0	0	0	555	0
101	Maint of Meters	597	0	None	0	0	0	0	0	0	0
102	Maint of Misc. Plant	599	17	SecC-Pt	0	0	0	0	0	1	0
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>9,029</u>		<u>74</u>	<u>15</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>906</u>	<u>68</u>
104			9,029		74	15	1	0	0	906	68
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>										
106	Supervision	901	0	None	0	0	0	0	0	0	0
107	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
108	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
109	Uncollectible Accounts	904	0	Dist_Rev	0	0	0	0	0	0	0
110	COVID Uncol. LPC	904	0	None	0	0	0	0	0	0	0
111	<b>Customer Accts. Exp.</b>	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
112											
113	Customer Assistance	908	0	None	0	0	0	0	0	0	0
114	COVID Relief	908CV	0	None	0	0	0	0	0	0	0
115	<b>Customer Service Exp.</b>	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117												
118	<b>E. ADMINISTRATIVE AND GENERAL</b>											
119	Admin & Gen Salaries	920	5,845	SecC-Lab	3,948	318	47	199	174	96	25	14
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	505	SecC-Lab	341	27	4	17	15	8	2	1
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
123	Outside Services- HR	923M	179	SecC-Lab	121	10	1	6	5	3	1	0
124	Outside Services- Other	923	2,422	SecC-Lab	1,636	132	20	82	72	40	10	6
125	Property Insurance	924	1,048	SecC-Pt	764	61	9	37	35	28	5	5
126	Injuries & Damages	925	21	SecC-Lab	14	1	0	1	1	0	0	0
127	Empl Pensions & Benefits	926	458	SecC-Lab	309	25	4	16	14	7	2	1
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	SecC-Lab	0	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	681	SecC-Lab	460	37	5	23	20	11	3	2
132	General Plant Rent	931	359	SecC-Lab	243	20	3	12	11	6	2	1
133	Misc Genl Plant- Metering	935M	0	SecC-Lab	0	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	1,048	SecC-Lab	708	57	8	36	31	17	4	2
135	<b>Admin &amp; Genl. Exp.</b>	920-932	12,566		8,544	687	102	429	378	217	55	32
136												
137	<b>Total Operating Expenses</b>		<b>21,595</b>		<b>15,090</b>	<b>1,214</b>	<b>180</b>	<b>757</b>	<b>660</b>	<b>361</b>	<b>94</b>	<b>51</b>
138												
139	<b>II. DEPRECIATION EXPENSE</b>											
140	Intangible- Other	403	773	SecC-Pt	564	45	7	28	25	21	4	3
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	2,559	Avg-Cust-NonNet	2,103	169	25	105	84	28	10	3
148	OH Conductors and Devices	403	3,227	Avg-Cust-NonNet	2,652	213	32	132	107	35	13	3
149	UG Conduits	403	160	SecC-UG	114	9	1	9	12	7	3	1
150	UG Conductors	403	651	SecC-UG	463	37	6	36	50	28	13	5
151	Line Transformers	403	11,620	SecC-LTr	8,553	688	102	381	362	546	59	97
152	Services	403	2,403	Services_Cost	1,977	159	24	101	93	31	12	3
153	Meters	403	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
117											
118	<b>E. ADMINISTRATIVE AND GENERAL</b>										
119	Admin & Gen Salaries	920	5,845	SecC-Lab	55	11	1	0	0	919	40
120	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
121	Office Supp & Exp- Other	921	505	SecC-Lab	5	1	0	0	0	79	3
122	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
123	Outside Services- HR	923M	179	SecC-Lab	2	0	0	0	0	28	1
124	Outside Services- Other	923	2,422	SecC-Lab	23	5	0	0	0	381	17
125	Property Insurance	924	1,048	SecC-Pt	24	5	0	0	0	67	7
126	Injuries & Damages	925	21	SecC-Lab	0	0	0	0	0	3	0
127	Empl Pensions & Benefits	926	458	SecC-Lab	4	1	0	0	0	72	3
128	Regulatory Commission	928	0	None	0	0	0	0	0	0	0
129	A&G-EV	930EV	0	SecC-Lab	0	0	0	0	0	0	0
130	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	681	SecC-Lab	6	1	0	0	0	107	5
132	General Plant Rent	931	359	SecC-Lab	3	1	0	0	0	56	2
133	Misc Genl Plant- Metering	935M	0	SecC-Lab	0	0	0	0	0	0	0
134	Misc Genl Plant- Other	935P	1,048	SecC-Lab	10	2	0	0	0	165	7
135	<b>Admin &amp; Genl. Exp.</b>	920-932	12,566		131	27	3	0	0	1,876	85
136											
137	<b>Total Operating Expenses</b>		21,595		206	42	4	0	0	2,783	153
138											
139	<b>II. DEPRECIATION EXPENSE</b>										
140	Intangible- Other	403	773	SecC-Pt	18	4	0	0	0	49	5
141	Intangible- Customers	403	0	None	0	0	0	0	0	0	0
142	Intangible- AMI	403	0	None	0	0	0	0	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	2,559	Avg-Cust-NonNet	3	0	0	0	0	4	24
148	OH Conductors and Devices	403	3,227	Avg-Cust-NonNet	4	0	0	0	0	5	30
149	UG Conduits	403	160	SecC-UG	2	0	0	0	0	0	1
150	UG Conductors	403	651	SecC-UG	8	2	0	0	0	0	3
151	Line Transformers	403	11,620	SecC-LTr	598	126	12	0	0	14	82
152	Services	403	2,403	Services_Cost	3	0	0	0	0	0	0
153	Meters	403	0	None	0	0	0	0	0	0	0

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Secondary Customer**

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	Street Lighting	403	1,279	StLgt-Cost	0	0	0	0	0	0	0	0
155	General / Common Plant	364	2,318	SecC-Lab	1,565	126	19	79	69	38	10	5
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		2,900	SecC-Pt	2,115	170	25	104	96	79	15	13
159	<b>Depreciation Expense</b>	403	27,889		20,107	1,618	240	974	898	813	138	135
160												
161	<b>III. TAXES and OTHER</b>											
162	<b>A. GENERAL TAXES</b>											
163	Payroll related	408	764	SecC-Lab	516	42	6	26	23	13	3	2
164	PURTA, Real estate	408.16	261	SecC-Pt	190	15	2	9	9	7	1	1
165	Capital stock		0	SecC-Pt	0	0	0	0	0	0	0	0
166	Other	408	0	SecC-Pt	0	0	0	0	0	0	0	0
167	<b>General Taxes</b>		1,025		706	57	8	35	31	20	5	3
168												
169	<b>B. GROSS RECEIPTS TAX</b>											
170	Gross Receipts tax		5,176	Dist_Rev	2,747	264	30	110	312	653	34	55
171	<b>Gross Receipts Tax</b>		5,176		2,747	264	30	110	312	653	34	55
172												
173	<b>B. FEDERAL / STATE INCOME TAXES</b>											
174	State Income Tax Expense		1,497	SecC-PreTax	418	64	3	3	152	409	14	31
175	Federal Income Tax Expense		2,967	SecC-PreTax	828	126	6	5	302	811	27	61
176	<b>Income Taxes</b>	409-411	4,464		1,246	190	10	8	455	1,220	41	92
177	<b>Total Taxes</b>	408-411	10,665		4,699	510	49	153	798	1,892	80	150
178												
179	<b>TOTAL EXPENSES</b>		60,148		39,896	3,342	469	1,884	2,356	3,066	311	336
180												
181	<b>IV. OPERATING REVENUES at Present Rates</b>											
182	Distribution Revenue		86,521	Dist_Rev	45,928	4,407	508	1,835	5,213	10,921	566	926
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0	0
186	Misc Service Revenue		361	Dist_Rev	192	18	2	8	22	46	2	4
187	Rent For Electric Property		2,280	Avg-Cust	1,871	151	22	94	76	26	9	2
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	<b>Operating Revenues</b>		89,163		47,992	4,576	532	1,937	5,311	10,992	578	932
190												
191	<b>TOTAL EXPENSES</b>		60,148		39,896	3,342	469	1,884	2,356	3,066	311	336
192	<b>V. NET INCOME at Present Rates</b>		29,014		8,095	1,234	64	53	2,955	7,926	267	596

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Secondary Customer**

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
154	Street Lighting	403	1,279	StLgt-Cost	0	0	0	0	0	1,279	0
155	General / Common Plant	364	2,318	SecC-Lab	22	4	0	0	0	364	16
156	Depr / Amort-EV	403EV	0	None	0	0	0	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		2,900	SecC-Pt	66	14	1	0	0	184	18
159	<b>Depreciation Expense</b>	403	27,889		723	150	14	0	0	1,900	179
160											
161	<b>III. TAXES and OTHER</b>										
162	<b>A. GENERAL TAXES</b>										
163	Payroll related	408	764	SecC-Lab	7	1	0	0	0	120	5
164	PURTA, Real estate	408.16	261	SecC-Pt	6	1	0	0	0	17	2
165	Capital stock		0	SecC-Pt	0	0	0	0	0	0	0
166	Other	408	0	SecC-Pt	0	0	0	0	0	0	0
167	<b>General Taxes</b>		1,025		13	3	0	0	0	137	7
168											
169	<b>B. GROSS RECEIPTS TAX</b>										
170	Gross Receipts tax		5,176	Dist_Rev	606	68	176	3	14	94	10
171	<b>Gross Receipts Tax</b>		5,176		606	68	176	3	14	94	10
172											
173	<b>B. FEDERAL / STATE INCOME TAXES</b>										
174	State Income Tax Expense		1,497	SecC-PreTax	385	39	123	2	10	(149)	(7)
175	Federal Income Tax Expense		2,967	SecC-PreTax	764	77	244	4	20	(296)	(13)
176	<b>Income Taxes</b>	409-411	4,464		1,150	116	367	6	30	(445)	(20)
177	<b>Total Taxes</b>	408-411	10,665		1,769	187	543	9	44	(215)	(3)
178											
179	<b>TOTAL EXPENSES</b>		60,148		2,697	379	561	9	44	4,468	329
180											
181	<b>IV. OPERATING REVENUES at Present Rates</b>										
182	Distribution Revenue		86,521	Dist_Rev	10,125	1,131	2,934	51	234	1,566	175
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		0	Dist_Rev	0	0	0	0	0	0	0
186	Misc Service Revenue		361	Dist_Rev	42	5	12	0	1	7	1
187	Rent For Electric Property		2,280	Avg-Cust	3	0	0	0	0	4	21
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0
189	<b>Operating Revenues</b>		89,163		10,170	1,136	2,947	51	235	1,576	197
190											
191	<b>TOTAL EXPENSES</b>		60,148		2,697	379	561	9	44	4,468	329
192	<b>V. NET INCOME at Present Rates</b>		29,014		7,473	757	2,386	42	192	(2,893)	(132)

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Secondary Customer**

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
193												
194	<b>SUMMARY REPORT</b>											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	86,521		45,928	4,407	508	1,835	5,213	10,921	566	926
197	Other Operating Revenues	450-456	2,642		2,063	169	24	102	98	71	12	6
198	Total Operating Revenues		89,163		47,992	4,576	532	1,937	5,311	10,992	578	932
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	9,029		6,547	527	78	328	282	144	39	20
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
203	Admin & General	920-932	12,566		8,544	687	102	429	378	217	55	32
204	Total Operating Expenses		21,595		15,090	1,214	180	757	660	361	94	51
205												
206	Depreciation Expense	403	27,889		20,107	1,618	240	974	898	813	138	135
207	Taxes Other Than Income Tax / Other	408	6,201		3,454	320	39	145	343	673	38	58
208	INCOME BEFORE INCOME TAXES		33,478		9,341	1,424	73	61	3,409	9,146	308	688
209	Income Taxes	409-411	4,464		1,246	190	10	8	455	1,220	41	92
210	NET INCOME		29,014		8,095	1,234	64	53	2,955	7,926	267	596
211	RATE BASE		477,459		358,123	28,814	4,274	17,561	16,222	13,361	2,474	2,174
212	Return on Rate Base		6.08%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		477,459		358,123	28,814	4,274	17,561	16,222	13,361	2,474	2,174
217												
218	Operating expenses		21,595		15,090	1,214	180	757	660	361	94	51
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0	0
220	Depreciation expense		27,889		20,107	1,618	240	974	898	813	138	135
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
222	General taxes / Other		1,025		706	57	8	35	31	20	5	3
223	Subtotal- Operating Costs to recover		50,508		35,903	2,889	428	1,767	1,590	1,193	236	189
224												
225	Target Return on Rate Base- After tax		37,433		28,077	2,259	335	1,377	1,272	1,048	194	170
226	Income taxes to recover		8,754	23.38%	6,566	528	78	322	297	245	45	40
227				18.95%								
228	Subtotal- Rev Req before GRT		96,695		70,546	5,676	842	3,465	3,159	2,486	475	399
229	GRT needed		5,921	6.12%	4,320	348	52	212	193	152	29	24
230	TOTAL REVENUE REQUIREMENT		102,616		74,866	6,024	893	3,677	3,352	2,638	505	424

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation- Secondary Customer**

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
193											
194	<b>SUMMARY REPORT</b>										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	86,521		10,125	1,131	2,934	51	234	1,566	175
197	Other Operating Revenues	450-456	2,642		45	5	12	0	1	10	22
198	Total Operating Revenues		89,163		10,170	1,136	2,947	51	235	1,576	197
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	9,029		74	15	1	0	0	906	68
202	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
203	Admin & General	920-932	12,566		131	27	3	0	0	1,876	85
204	Total Operating Expenses		21,595		206	42	4	0	0	2,783	153
205											
206	Depreciation Expense	403	27,889		723	150	14	0	0	1,900	179
207	Taxes Other Than Income Tax / Other	408	6,201		619	70	176	3	14	230	17
208	INCOME BEFORE INCOME TAXES		33,478		8,622	873	2,753	48	221	(3,338)	(152)
209	Income Taxes	409-411	4,464		1,150	116	367	6	30	(445)	(20)
210	NET INCOME		29,014		7,473	757	2,386	42	192	(2,893)	(132)
211	RATE BASE		477,459		11,210	2,325	217	0	1	17,677	3,024
212	Return on Rate Base		6.08%								
213											
214	REVENUE REQUIREMENTS										
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		477,459		11,210	2,325	217	0	1	17,677	3,024
217											
218	Operating expenses		21,595		206	42	4	0	0	2,783	153
219	Uncollectibles expense		0	Dist_Rev	0	0	0	0	0	0	0
220	Depreciation expense		27,889		723	150	14	0	0	1,900	179
221	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
222	General taxes / Other		1,025		13	3	0	0	0	137	7
223	Subtotal- Operating Costs to recover		50,508		942	195	18	0	0	4,820	339
224											
225	Target Return on Rate Base- After tax		37,433		879	182	17	0	0	1,386	237
226	Income taxes to recover		8,754	23.38%	206	43	4	0	0	324	55
227				18.95%							
228	Subtotal- Rev Req before GRT		96,695		2,026	420	39	0	0	6,530	631
229	GRT needed		5,921	6.12%	124	26	2	0	0	400	39
230	TOTAL REVENUE REQUIREMENT		102,616		2,150	445	42	0	0	6,930	670

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	<b>I. ELECTRIC PLANT IN SERVICE</b>											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	12	Bill-Pt	8	1	0	0	1	1	0	0
4	SW- Plant/ OM	303P	0	Bill-Pt	0	0	0	0	0	0	0	0
5	SW- Customer-related	303C	219,001	Avg-Cust	179,742	14,462	2,145	9,036	7,322	2,454	908	232
6	SW- Labor-related	303L	0	Bill-Lab	0	0	0	0	0	0	0	0
7	SW- AMI	303AMI	62,331	AMI_Cost	41,055	3,289	488	2,128	8,408	4,862	967	427
8	Software- RB / CIP/Cyber	303F	3,996	Bill-Pt	2,638	264	27	117	324	474	38	43
9	<b>Intangible Plant</b>		<u>285,340</u>		<u>223,442</u>	<u>18,016</u>	<u>2,660</u>	<u>11,282</u>	<u>16,055</u>	<u>7,791</u>	<u>1,913</u>	<u>702</u>
10												
11	<b>C. TRANSMISSION PLANT</b>											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	<b>Transmission Plant</b>	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14												
15	<b>D. DISTRIBUTION PLANT</b>											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0	0
22	OH Conductors and Devices	365	0	None	0	0	0	0	0	0	0	0
23	UG Conduits- Radial	366	0	None	0	0	0	0	0	0	0	0
24	UG Conduits- Network	366	0	None	0	0	0	0	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	0	None	0	0	0	0	0	0	0	0
27	UG Conductors- Network	367	0	None	0	0	0	0	0	0	0	0
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0	0
29	Line Transformers- OH	368	0	None	0	0	0	0	0	0	0	0
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	151,169	Acct370	92,079	7,376	1,094	4,773	16,665	22,109	1,916	1,942
35	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	Bill-Pt	0	0	0	0	0	0	0	0
37	<b>Distribution Plant</b>	360-373	<u>151,169</u>		<u>92,079</u>	<u>7,376</u>	<u>1,094</u>	<u>4,773</u>	<u>16,665</u>	<u>22,109</u>	<u>1,916</u>	<u>1,942</u>
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	<b>I. ELECTRIC PLANT IN SERVICE</b>										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	12	Bill-Pt	0	0	0	0	0	0	0
4	SW- Plant/ OM	303P	0	Bill-Pt	0	0	0	0	0	0	0
5	SW- Customer-related	303C	219,001	Avg-Cust	267	32	7	3	0	349	2,040
6	SW- Labor-related	303L	0	Bill-Lab	0	0	0	0	0	0	0
7	SW- AMI	303AMI	62,331	AMI_Cost	597	71	32	7	0	0	0
8	Software- RB / CIP/Cyber	303F	3,996	Bill-Pt	59	7	4	1	0	0	0
9	<b>Intangible Plant</b>		<u>285,340</u>		<u>923</u>	<u>110</u>	<u>43</u>	<u>11</u>	<u>0</u>	<u>349</u>	<u>2,040</u>
10											
11	<b>C. TRANSMISSION PLANT</b>										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	<b>Transmission Plant</b>	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14											
15	<b>D. DISTRIBUTION PLANT</b>										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0
22	OH Conductors and Devices	365	0	None	0	0	0	0	0	0	0
23	UG Conduits- Radial	366	0	None	0	0	0	0	0	0	0
24	UG Conduits- Network	366	0	None	0	0	0	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	0	None	0	0	0	0	0	0	0
27	UG Conductors- Network	367	0	None	0	0	0	0	0	0	0
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0
29	Line Transformers- OH	368	0	None	0	0	0	0	0	0	0
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	151,169	Acct370	2,715	323	146	31	0	0	0
35	Street Lighting	373	0	None	0	0	0	0	0	0	0
36	ARO- Dist Plant	ARO	0	Bill-Pt	0	0	0	0	0	0	0
37	<b>Distribution Plant</b>	360-373	<u>151,169</u>		<u>2,715</u>	<u>323</u>	<u>146</u>	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>
38											



Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	<b>E. GENERAL PLANT</b>											
40	General Plant	390	139,451	Bill-Lab	100,143	11,881	899	3,751	6,916	12,200	849	1,139
41	General Plant-EV	390EV	1,081	EV_390	312	37	4	39	104	261	12	24
42	<b>General Plant</b>	389-399	140,532		100,454	11,918	903	3,790	7,020	12,461	861	1,163
43												
44	<b>TOTAL UTILITY PLANT</b>		<u>577,041</u>		<u>415,975</u>	<u>37,310</u>	<u>4,657</u>	<u>19,845</u>	<u>39,740</u>	<u>42,362</u>	<u>4,690</u>	<u>3,806</u>
45												
46	<b>II. DEPRECIATION RESERVE</b>											
47	Intangible Plant	108.3	184,575	Bill-IntPt	144,536	11,654	1,721	7,298	10,385	5,040	1,238	454
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	0	None	0	0	0	0	0	0	0	0
53	OH Conductors and Devices	108.5	0	None	0	0	0	0	0	0	0	0
54	UG Conduits	108.5	0	None	0	0	0	0	0	0	0	0
55	UG Conductors	108.5	0	None	0	0	0	0	0	0	0	0
56	Line Transformers	108.5	0	None	0	0	0	0	0	0	0	0
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	42,906	Acct370	26,135	2,094	311	1,355	4,730	6,275	544	551
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
60	EV Assets	108EV	143	EV_Depr	62	7	1	4	10	26	1	2
61	General	108.6	58,717	Bill-Lab	42,165	5,003	379	1,580	2,912	5,137	357	479
62	<b>Depreciation Reserve</b>	108	286,340		212,898	18,757	2,411	10,236	18,038	16,478	2,140	1,487
63												
64	<b>III. OTHER RATE BASE ITEMS</b>											
65	Cash Working Capital	131	20,343	Bill-OM	15,018	1,887	127	522	862	1,431	107	137
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies		3,677	Bill-Pt	2,427	243	25	108	299	436	35	39
68	Capitalized Pension		10,501	Bill-Pt	6,931	695	72	308	853	1,245	100	112
69	Customer Deposits		(11,163)	CustDeposits	(6,640)	(831)	(58)	(658)	(1,099)	(1,208)	(102)	(110)
70	ADIT-EV		(53)	EV_390	(15)	(2)	(0)	(2)	(5)	(13)	(1)	(1)
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(22,538)	Bill-Pt	(14,876)	(1,491)	(154)	(662)	(1,830)	(2,671)	(215)	(240)
73	ADIT- General	182	(7,902)	Bill-Lab	(5,674)	(673)	(51)	(213)	(392)	(691)	(48)	(65)
74	<b>Other Rate Base</b>	131-283	(7,133)		(2,828)	(172)	(39)	(596)	(1,313)	(1,473)	(123)	(127)
75												
76	<b>TOTAL RATE BASE</b>		<u>283,568</u>		<u>200,249</u>	<u>18,381</u>	<u>2,208</u>	<u>9,014</u>	<u>20,390</u>	<u>24,411</u>	<u>2,427</u>	<u>2,192</u>
77												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	<b>E. GENERAL PLANT</b>										
40	General Plant	390	139,451	Bill-Lab	1,424	158	69	15	0	1	6
41	General Plant-EV	390EV	1,081	EV_390	199	27	63	0	0	0	0
42	<b>General Plant</b>	389-399	140,532		1,623	185	133	15	0	1	6
43											
44	<b>TOTAL UTILITY PLANT</b>		577,041		5,261	618	322	56	0	350	2,046
45											
46	<b>II. DEPRECIATION RESERVE</b>										
47	Intangible Plant	108.3	184,575	Bill-IntPt	597	71	28	7	0	226	1,320
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	0	None	0	0	0	0	0	0	0
53	OH Conductors and Devices	108.5	0	None	0	0	0	0	0	0	0
54	UG Conduits	108.5	0	None	0	0	0	0	0	0	0
55	UG Conductors	108.5	0	None	0	0	0	0	0	0	0
56	Line Transformers	108.5	0	None	0	0	0	0	0	0	0
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	42,906	Acct370	770	92	41	9	0	0	0
59	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
60	EV Assets	108EV	143	EV_Depr	20	3	6	0	0	0	0
61	General	108.6	58,717	Bill-Lab	600	66	29	6	0	0	3
62	<b>Depreciation Reserve</b>	108	286,340		1,987	232	105	22	0	226	1,322
63											
64	<b>III. OTHER RATE BASE ITEMS</b>										
65	Cash Working Capital	131	20,343	Bill-OM	189	21	17	2	0	9	14
66	Cash Working Capital- Supp	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies		3,677	Bill-Pt	55	6	4	1	0	0	0
68	Capitalized Pension		10,501	Bill-Pt	156	18	10	2	0	0	0
69	Customer Deposits		(11,163)	CustDeposits	(457)	0	0	0	(0)	(0)	0
70	ADIT-EV		(53)	EV_390	(10)	(1)	(3)	0	0	0	0
71	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
72	ADIT- Distribution	154	(22,538)	Bill-Pt	(335)	(39)	(22)	(4)	(0)	(0)	(0)
73	ADIT- General	182	(7,902)	Bill-Lab	(81)	(9)	(4)	(1)	(0)	(0)	(0)
74	<b>Other Rate Base</b>	131-283	(7,133)		(482)	(4)	2	(1)	0	9	13
75											
76	<b>TOTAL RATE BASE</b>		283,568		2,791	382	219	34	0	133	737
77											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>											
79	<b>B. TRANSMISSION EXPENSE</b>											
80	POLR Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0	0
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83												
84	<b>C. DISTRIBUTION EXPENSE</b>											
85	Ops Supv & Engineering	580	3,080	Bill-Lab	2,212	262	20	83	153	269	19	25
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
88	OH Line Expenses	583	0	None	0	0	0	0	0	0	0	0
89	UG Line Expenses	584	0	None	0	0	0	0	0	0	0	0
90	Meter Expenses	586	4,051	Meter_Tech	2,048	164	24	106	445	983	51	86
91	Customer Installation Expenses	587	2	Avg-Cust	2	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	462	Bill-Pt	305	31	3	14	38	55	4	5
93	Rents	589	0	Bill-Pt	0	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	Bill-Lab	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
97	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0	0
98	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0	0
99	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
101	Maint of Meters	597	391	Meter_Tech	198	16	2	10	43	95	5	8
102	Maint of Misc. Plant	599	3	Bill-Pt	2	0	0	0	0	0	0	0
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>7,984</u>		<u>4,762</u>	<u>473</u>	<u>50</u>	<u>213</u>	<u>678</u>	<u>1,403</u>	<u>79</u>	<u>125</u>
104			7,984		4,762	473	50	213	678	1,403	79	125
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>											
106	Supervision	901	13,049	Acct901903	10,554	1,367	86	353	306	281	42	34
107	Meter Reading Exp	902	335	Meters	276	22	3	14	13	4	1	0
108	Customer Records & Coll	903	1,216	Acct901903	984	127	8	33	28	26	4	3
109	Uncollectible Accounts	904	14,309	Write-Offs	11,324	1,913	58	226	221	420	36	54
110	COVID Uncol. LPC	904	2,951	Write-Offs	2,335	395	12	47	46	87	7	11
111	<b>Customer Accts. Exp.</b>	901-905	<u>31,860</u>		<u>25,472</u>	<u>3,824</u>	<u>167</u>	<u>673</u>	<u>614</u>	<u>819</u>	<u>91</u>	<u>102</u>
112												
113	Customer Assistance	908	165	Avg-Cust	135	11	2	7	6	2	1	0
114	COVID Relief	908CV	1,453	908CV	1,117	90	13	37	93	88	8	7
115	<b>Customer Service Exp.</b>	908-916	<u>1,618</u>		<u>1,252</u>	<u>101</u>	<u>15</u>	<u>44</u>	<u>98</u>	<u>90</u>	<u>9</u>	<u>7</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>33,478</u>		<u>26,724</u>	<u>3,924</u>	<u>182</u>	<u>717</u>	<u>712</u>	<u>909</u>	<u>100</u>	<u>109</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>										
79	<b>B. TRANSMISSION EXPENSE</b>										
80	POLR Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		0	None	0	0	0	0	0	0	0
82	<b>Transmission Expense</b>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
83											
84	<b>C. DISTRIBUTION EXPENSE</b>										
85	Ops Supv & Engineering	580	3,080	Bill-Lab	31	3	2	0	0	0	0
86	Load Dispatching	581	0	None	0	0	0	0	0	0	0
87	Station Expenses	582	0	None	0	0	0	0	0	0	0
88	OH Line Expenses	583	0	None	0	0	0	0	0	0	0
89	UG Line Expenses	584	0	None	0	0	0	0	0	0	0
90	Meter Expenses	586	4,051	Meter_Tech	121	14	6	1	0	0	0
91	Customer Installation Expenses	587	2	Avg-Cust	0	0	0	0	0	0	0
92	Misc. Distribution Expenses	588	462	Bill-Pt	7	1	0	0	0	0	0
93	Rents	589	0	Bill-Pt	0	0	0	0	0	0	0
94	Maint Supv & Engineering	590	(5)	Bill-Lab	(0)	(0)	(0)	(0)	(0)	(0)	(0)
95	Maint of Structures	591	0	None	0	0	0	0	0	0	0
96	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
97	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0
98	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0
99	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0
100	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
101	Maint of Meters	597	391	Meter_Tech	12	1	1	0	0	0	0
102	Maint of Misc. Plant	599	3	Bill-Pt	0	0	0	0	0	0	0
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>7,984</u>		<u>171</u>	<u>20</u>	<u>9</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
104			7,984		171	20	9	2	0	0	0
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>										
106	Supervision	901	13,049	Acct901903	24	1	0	0	0	0	0
107	Meter Reading Exp	902	335	Meters	1	0	0	0	0	0	0
108	Customer Records & Coll	903	1,216	Acct901903	2	0	0	0	0	0	0
109	Uncollectible Accounts	904	14,309	Write-Offs	33	1	0	0	0	14	9
110	COVID Uncol. LPC	904	2,951	Write-Offs	7	0	0	0	0	3	2
111	<b>Customer Accts. Exp.</b>	901-905	<u>31,860</u>		<u>67</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>10</u>
112											
113	Customer Assistance	908	165	Avg-Cust	0	0	0	0	0	0	2
114	COVID Relief	908CV	1,453	908CV	0	0	0	0	0	0	0
115	<b>Customer Service Exp.</b>	908-916	<u>1,618</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>33,478</u>		<u>67</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>12</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
117												
118	<b>E. ADMINISTRATIVE AND GENERAL</b>											
119	Admin & Gen Salaries	920	20,963	Bill-Lab	15,054	1,786	135	564	1,040	1,834	128	171
120	Office Supp & Exp- Bill Print	921Bill	2,928	Bills	2,403	193	29	121	98	33	12	3
121	Office Supp & Exp- Other	921	1,811	Bill-Lab	1,300	154	12	49	90	158	11	15
122	Outside Services- Cust Care	923CC	2,017	Avg-Cust	1,655	133	20	83	67	23	8	2
123	Outside Services- HR	923M	643	Bill-Lab	462	55	4	17	32	56	4	5
124	Outside Services- Other	923	8,686	Bill-Lab	6,237	740	56	234	431	760	53	71
125	Property Insurance	924	725	Bill-Pt	479	48	5	21	59	86	7	8
126	Injuries & Damages	925	75	Bill-Lab	54	6	0	2	4	7	0	1
127	Empl Pensions & Benefits	926	1,641	Bill-Lab	1,179	140	11	44	81	144	10	13
128	Regulatory Commission	928	813	Dist_Rev	432	41	5	17	49	103	5	9
129	A&G-EV	930EV	350	EV_930	134	16	2	11	28	71	3	7
130	Marketing, Communications	930.1	34	Avg-Cust	28	2	0	1	1	0	0	0
131	Misc. General Plant	930.2	2,441	Bill-Lab	1,753	208	16	66	121	214	15	20
132	General Plant Rent	931	1,288	Bill-Lab	925	110	8	35	64	113	8	11
133	Misc Genl Plant- Metering	935M	833	Meter_Cost	507	41	6	26	92	122	11	11
134	Misc Genl Plant- Other	935P	3,758	Bill-Lab	2,699	320	24	101	186	329	23	31
135	<b>Admin &amp; Genl. Exp.</b>	920-932	49,007		35,301	3,994	332	1,392	2,443	4,051	298	376
136												
137	<b>Total Operating Expenses</b>		90,469		66,788	8,391	565	2,322	3,833	6,362	478	610
138												
139	<b>II. DEPRECIATION EXPENSE</b>											
140	Intangible- Other	403	10,731	Bill-Pt	7,083	710	73	315	871	1,272	102	114
141	Intangible- Customers	403	34,285	Avg-Cust	28,139	2,264	336	1,415	1,146	384	142	36
142	Intangible- AMI	403	9,758	AMI_Cost	6,427	515	76	333	1,316	761	151	67
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	0	None	0	0	0	0	0	0	0	0
148	OH Conductors and Devices	403	0	None	0	0	0	0	0	0	0	0
149	UG Conduits	403	0	None	0	0	0	0	0	0	0	0
150	UG Conductors	403	0	None	0	0	0	0	0	0	0	0
151	Line Transformers	403	0	None	0	0	0	0	0	0	0	0
152	Services	403	0	None	0	0	0	0	0	0	0	0
153	Meters	403	10,613	Acct370	6,464	518	77	335	1,170	1,552	135	136
154	Street Lighting	403	0	Bill-Pt	0	0	0	0	0	0	0	0
155	General / Common Plant	364	8,312	Bill-Lab	5,969	708	54	224	412	727	51	68

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
117											
118	<b>E. ADMINISTRATIVE AND GENERAL</b>										
119	Admin & Gen Salaries	920	20,963	Bill-Lab	214	24	10	2	0	0	1
120	Office Supp & Exp- Bill Print	921Bill	2,928	Bills	4	0	0	0	0	5	27
121	Office Supp & Exp- Other	921	1,811	Bill-Lab	18	2	1	0	0	0	0
122	Outside Services- Cust Care	923CC	2,017	Avg-Cust	2	0	0	0	0	3	19
123	Outside Services- HR	923M	643	Bill-Lab	7	1	0	0	0	0	0
124	Outside Services- Other	923	8,686	Bill-Lab	89	10	4	1	0	0	0
125	Property Insurance	924	725	Bill-Pt	11	1	1	0	0	0	0
126	Injuries & Damages	925	75	Bill-Lab	1	0	0	0	0	0	0
127	Empl Pensions & Benefits	926	1,641	Bill-Lab	17	2	1	0	0	0	0
128	Regulatory Commission	928	813	Dist_Rev	95	11	28	0	2	15	2
129	A&G-EV	930EV	350	EV_930	54	7	17	0	0	0	0
130	Marketing, Communications	930.1	34	Avg-Cust	0	0	0	0	0	0	0
131	Misc. General Plant	930.2	2,441	Bill-Lab	25	3	1	0	0	0	0
132	General Plant Rent	931	1,288	Bill-Lab	13	1	1	0	0	0	0
133	Misc Genl Plant- Metering	935M	833	Meter_Cost	15	2	1	0	0	0	0
134	Misc Genl Plant- Other	935P	3,758	Bill-Lab	38	4	2	0	0	0	0
135	<b>Admin &amp; Genl. Exp.</b>	920-932	49,007		603	69	67	5	2	23	50
136											
137	<b>Total Operating Expenses</b>		90,469		841	91	76	7	2	40	62
138											
139	<b>II. DEPRECIATION EXPENSE</b>										
140	Intangible- Other	403	10,731	Bill-Pt	160	19	10	2	0	0	0
141	Intangible- Customers	403	34,285	Avg-Cust	42	5	1	1	0	55	319
142	Intangible- AMI	403	9,758	AMI_Cost	93	11	5	1	0	0	0
143	Transmission Plant	403	0	None	0	0	0	0	0	0	0
144	Structures and Improvements	403	0	None	0	0	0	0	0	0	0
145	Direct assignment	403	0	None	0	0	0	0	0	0	0
146	Station Equipment	403	0	None	0	0	0	0	0	0	0
147	Poles, Towers and Fixtures	403	0	None	0	0	0	0	0	0	0
148	OH Conductors and Devices	403	0	None	0	0	0	0	0	0	0
149	UG Conduits	403	0	None	0	0	0	0	0	0	0
150	UG Conductors	403	0	None	0	0	0	0	0	0	0
151	Line Transformers	403	0	None	0	0	0	0	0	0	0
152	Services	403	0	None	0	0	0	0	0	0	0
153	Meters	403	10,613	Acct370	191	23	10	2	0	0	0
154	Street Lighting	403	0	Bill-Pt	0	0	0	0	0	0	0
155	General / Common Plant	364	8,312	Bill-Lab	85	9	4	1	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
156	Depr / Amort-EV	403EV	143	EV_403	62	7	1	4	10	26	1	2
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		564	Bill-Pt	372	37	4	17	46	67	5	6
159	<b>Depreciation Expense</b>	403	<u>74,407</u>		<u>54,517</u>	<u>4,759</u>	<u>621</u>	<u>2,642</u>	<u>4,972</u>	<u>4,790</u>	<u>587</u>	<u>430</u>
160												
161	<b>III. TAXES and OTHER</b>											
162	<b>A. GENERAL TAXES</b>											
163	Payroll related	408	2,739	Bill-Lab	1,967	233	18	74	136	240	17	22
164	PURTA, Real estate	408.16	181	Bill-Pt	119	12	1	5	15	21	2	2
165	Capital stock		0	Bill-Pt	0	0	0	0	0	0	0	0
166	Other	408	0	Bill-Pt	0	0	0	0	0	0	0	0
167	<b>General Taxes</b>		<u>2,920</u>		<u>2,087</u>	<u>245</u>	<u>19</u>	<u>79</u>	<u>151</u>	<u>261</u>	<u>18</u>	<u>24</u>
168												
169	<b>B. GROSS RECEIPTS TAX</b>											
170	Gross Receipts tax		10,553	Dist_Rev	5,602	538	62	224	636	1,332	69	113
171	<b>Gross Receipts Tax</b>		<u>10,553</u>		<u>5,602</u>	<u>538</u>	<u>62</u>	<u>224</u>	<u>636</u>	<u>1,332</u>	<u>69</u>	<u>113</u>
172												
173	<b>B. FEDERAL / STATE INCOME TAXES</b>											
174	State Income Tax Expense		121	Bill-PreTax	(1,424)	(196)	(9)	(65)	51	435	1	33
175	Federal Income Tax Expense		241	Bill-PreTax	(2,824)	(389)	(19)	(128)	101	863	1	65
176	<b>Income Taxes</b>	409-411	<u>362</u>		<u>(4,248)</u>	<u>(585)</u>	<u>(28)</u>	<u>(193)</u>	<u>152</u>	<u>1,298</u>	<u>2</u>	<u>98</u>
177	<b>Total Taxes</b>	408-411	<u>13,836</u>		<u>3,441</u>	<u>198</u>	<u>53</u>	<u>110</u>	<u>939</u>	<u>2,891</u>	<u>90</u>	<u>235</u>
178												
179	<b>TOTAL EXPENSES</b>		<u>178,712</u>		<u>124,745</u>	<u>13,348</u>	<u>1,238</u>	<u>5,074</u>	<u>9,744</u>	<u>14,042</u>	<u>1,155</u>	<u>1,275</u>
180												
181	<b>IV. OPERATING REVENUES at Present Rates</b>											
182	Distribution Revenue		176,414	Dist_Rev	93,647	8,986	1,035	3,742	10,629	22,268	1,154	1,888
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
185	Forfeited Discounts		3,916	Write-Offs	3,099	524	16	62	61	115	10	15
186	Misc Service Revenue		737	Dist_Rev	391	38	4	16	44	93	5	8
187	Rent For Electric Property		0	None	0	0	0	0	0	0	0	0
188	Other Electric Revenues		0	Dist_Rev	0	0	0	0	0	0	0	0
189	<b>Operating Revenues</b>		<u>181,066</u>		<u>97,137</u>	<u>9,547</u>	<u>1,055</u>	<u>3,820</u>	<u>10,734</u>	<u>22,476</u>	<u>1,169</u>	<u>1,910</u>
190												
191	<b>TOTAL EXPENSES</b>		<u>178,712</u>		<u>124,745</u>	<u>13,348</u>	<u>1,238</u>	<u>5,074</u>	<u>9,744</u>	<u>14,042</u>	<u>1,155</u>	<u>1,275</u>
192	<b>V. NET INCOME at Present Rates</b>		<u>2,355</u>		<u>(27,609)</u>	<u>(3,801)</u>	<u>(183)</u>	<u>(1,254)</u>	<u>989</u>	<u>8,433</u>	<u>14</u>	<u>635</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
156	Depr / Amort-EV	403EV	143	EV_403	20	3	6	0	0	0	0
157	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
158	Amort Exp- Reg Assets- Dist		564	Bill-Pt	8	1	1	0	0	0	0
159	<b>Depreciation Expense</b>	403	<u>74,407</u>		<u>599</u>	<u>71</u>	<u>38</u>	<u>6</u>	<u>0</u>	<u>55</u>	<u>320</u>
160											
161	<b>III. TAXES and OTHER</b>										
162	<b>A. GENERAL TAXES</b>										
163	Payroll related	408	2,739	Bill-Lab	28	3	1	0	0	0	0
164	PURTA, Real estate	408.16	181	Bill-Pt	3	0	0	0	0	0	0
165	Capital stock		0	Bill-Pt	0	0	0	0	0	0	0
166	Other	408	<u>0</u>	Bill-Pt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
167	<b>General Taxes</b>		<u>2,920</u>		<u>31</u>	<u>3</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
168											
169	<b>B. GROSS RECEIPTS TAX</b>										
170	Gross Receipts tax		<u>10,553</u>	Dist_Rev	<u>1,235</u>	<u>138</u>	<u>358</u>	<u>6</u>	<u>29</u>	<u>191</u>	<u>21</u>
171	<b>Gross Receipts Tax</b>		<u>10,553</u>		<u>1,235</u>	<u>138</u>	<u>358</u>	<u>6</u>	<u>29</u>	<u>191</u>	<u>21</u>
172											
173	<b>B. FEDERAL / STATE INCOME TAXES</b>										
174	State Income Tax Expense		121	Bill-PreTax	806	90	247	4	20	131	(2)
175	Federal Income Tax Expense		241	Bill-PreTax	1,598	178	491	7	40	259	(4)
176	<b>Income Taxes</b>	409-411	<u>362</u>		<u>2,405</u>	<u>268</u>	<u>738</u>	<u>11</u>	<u>60</u>	<u>390</u>	<u>(6)</u>
177	<b>Total Taxes</b>	408-411	<u>13,836</u>		<u>3,670</u>	<u>410</u>	<u>1,097</u>	<u>18</u>	<u>89</u>	<u>581</u>	<u>16</u>
178											
179	<b>TOTAL EXPENSES</b>		<u>178,712</u>		<u>5,110</u>	<u>571</u>	<u>1,212</u>	<u>31</u>	<u>91</u>	<u>676</u>	<u>398</u>
180											
181	<b>IV. OPERATING REVENUES at Present Rates</b>										
182	Distribution Revenue		176,414	Dist_Rev	20,645	2,305	5,983	104	478	3,192	357
183	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
184	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
185	Forfeited Discounts		3,916	Write-Offs	9	0	0	0	0	4	2
186	Misc Service Revenue		737	Dist_Rev	86	10	25	0	2	13	1
187	Rent For Electric Property		0	None	0	0	0	0	0	0	0
188	Other Electric Revenues		<u>0</u>	Dist_Rev	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
189	<b>Operating Revenues</b>		<u>181,066</u>		<u>20,740</u>	<u>2,315</u>	<u>6,008</u>	<u>104</u>	<u>480</u>	<u>3,210</u>	<u>361</u>
190											
191	<b>TOTAL EXPENSES</b>		<u>178,712</u>		<u>5,110</u>	<u>571</u>	<u>1,212</u>	<u>31</u>	<u>91</u>	<u>676</u>	<u>398</u>
192	<b>V. NET INCOME at Present Rates</b>		<u>2,355</u>		<u>15,630</u>	<u>1,743</u>	<u>4,797</u>	<u>73</u>	<u>389</u>	<u>2,534</u>	<u>(37)</u>



Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
193												
194	<b>SUMMARY REPORT</b>											
195	OPERATING REVENUES											
196	Utility Revenues	440-446	180,330		96,746	9,510	1,051	3,804	10,689	22,383	1,164	1,902
197	Other Operating Revenues	450-456	737		391	38	4	16	44	93	5	8
198	Total Operating Revenues		181,066		97,137	9,547	1,055	3,820	10,734	22,476	1,169	1,910
199												
200	OPERATING EXPENSES											
201	Distribution / Transmission	580-599	7,984		4,762	473	50	213	678	1,403	79	125
202	Customer Acctg & Service	901-919	33,478		26,724	3,924	182	717	712	909	100	109
203	Admin & General	920-932	49,007		35,301	3,994	332	1,392	2,443	4,051	298	376
204	Total Operating Expenses		90,469		66,788	8,391	565	2,322	3,833	6,362	478	610
205												
206	Depreciation Expense	403	74,407		54,517	4,759	621	2,642	4,972	4,790	587	430
207	Taxes Other Than Income Tax / Other	408	13,473		7,689	783	81	303	786	1,593	87	137
208	INCOME BEFORE INCOME TAXES		2,717		(31,857)	(4,386)	(211)	(1,447)	1,142	9,731	17	733
209	Income Taxes	409-411	362		(4,248)	(585)	(28)	(193)	152	1,298	2	98
210	NET INCOME		2,355		(27,609)	(3,801)	(183)	(1,254)	989	8,433	14	635
211	RATE BASE		283,568		200,249	18,381	2,208	9,014	20,390	24,411	2,427	2,192
212	Return on Rate Base		0.83%									
213												
214	REVENUE REQUIREMENTS											
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		283,568		200,249	18,381	2,208	9,014	20,390	24,411	2,427	2,192
217												
218	Operating expenses		75,347		55,032	6,437	502	2,078	3,563	5,839	436	548
219	Uncollectibles expense		15,437	Write-Offs	12,216	2,064	63	244	239	453	39	58
220	Depreciation expense		74,407		54,517	4,759	621	2,642	4,972	4,790	587	430
221	Regulatory Commission Expenses		926	Total_RR	483	53	6	19	51	124	6	12
222	General taxes / Other		2,920		2,087	245	19	79	151	261	18	24
223	Subtotal- Operating Costs to recover		169,037		124,335	13,558	1,210	5,063	8,976	11,468	1,087	1,072
224												
225	Target Return on Rate Base- After tax		22,232		15,700	1,441	173	707	1,599	1,914	190	172
226	Income taxes to recover		5,199	23.38%	3,671	337	40	165	374	448	45	40
227				18.95%								
228	Subtotal- Rev Req before GRT		196,467		143,706	15,336	1,424	5,935	10,949	13,829	1,322	1,284
229	GRT needed		12,295	6.26%	8,993	960	89	371	685	865	83	80
230	TOTAL REVENUE REQUIREMENT		208,762		152,699	16,296	1,513	6,306	11,634	14,694	1,404	1,364

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
193											
194	<b>SUMMARY REPORT</b>										
195	OPERATING REVENUES										
196	Utility Revenues	440-446	180,330		20,654	2,305	5,983	104	478	3,196	360
197	Other Operating Revenues	450-456	737		86	10	25	0	2	13	1
198	Total Operating Revenues		181,066		20,740	2,315	6,008	104	480	3,210	361
199											
200	OPERATING EXPENSES										
201	Distribution / Transmission	580-599	7,984		171	20	9	2	0	0	0
202	Customer Acctg & Service	901-919	33,478		67	3	0	0	0	17	12
203	Admin & General	920-932	49,007		603	69	67	5	2	23	50
204	Total Operating Expenses		90,469		841	91	76	7	2	40	62
205											
206	Depreciation Expense	403	74,407		599	71	38	6	0	55	320
207	Taxes Other Than Income Tax / Other	408	13,473		1,266	141	359	7	29	191	21
208	INCOME BEFORE INCOME TAXES		2,717		18,035	2,012	5,535	84	449	2,923	(42)
209	Income Taxes	409-411	362		2,405	268	738	11	60	390	(6)
210	<b>NET INCOME</b>		2,355		15,630	1,743	4,797	73	389	2,534	(37)
211	<b>RATE BASE</b>		283,568		2,791	382	219	34	0	133	737
212	Return on Rate Base		0.83%								
213											
214	<b>REVENUE REQUIREMENTS</b>										
215	Target Rate of Return		7.8400%		7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%	7.8400%
216	Rate Base		283,568		2,791	382	219	34	0	133	737
217											
218	Operating expenses		75,347		713	80	49	7	0	11	52
219	Uncollectibles expense		15,437	Write-Offs	36	1	0	0	0	15	9
220	Depreciation expense		74,407		599	71	38	6	0	55	320
221	Regulatory Commission Expenses		926	Total_RR	107	16	33	0	2	12	2
222	General taxes / Other		2,920		31	3	2	0	0	0	0
223	Subtotal- Operating Costs to recover		169,037		1,485	170	121	13	2	93	383
224											
225	Target Return on Rate Base- After tax		22,232		219	30	17	3	0	10	58
226	Income taxes to recover		5,199	23.38%	51	7	4	1	0	2	14
227				18.95%							
228	Subtotal- Rev Req before GRT		196,467		1,755	207	142	17	2	106	455
229	GRT needed		12,295	6.26%	110	13	9	1	0	7	28
230	<b>TOTAL REVENUE REQUIREMENT</b>		208,762		1,865	220	151	18	2	113	483

Assigned  
 Allocator Assignments  
 Fac  
 Exh 6-8

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Allocator Assignments**

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
1	<b>I. ELECTRIC PLANT IN SERVICE</b>											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	107	Plant	82	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
4	SW- Plant/ OM	303P	0	-	0	-	-	-	-	-	-	-
5	SW- Customer-related	303C	219,001	Dist	219,001	Bill	-	-	-	-	-	Avg-Cust
6	SW- Labor-related	303L	0	-	0	-	-	-	-	-	-	-
7	SW- AMI	303AMI	62,331	Dist	62,331	Bill	-	-	-	-	-	AMI_Cost
8	Software- RB / CIP/Cyber	303F	115,627	Plant	88,984	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
9	<b>Intangible Plant</b>		<u>281,439</u>		<u>281,414</u>							
10												
11	<b>C. TRANSMISSION PLANT</b>											
12	Transmission Plant	361	<u>1,122,826</u>	Tran	<u>0</u>	-	-	-	-	-	-	-
13	<b>Transmission Plant</b>	350-359	<u>1,122,826</u>		<u>0</u>							
14												
15	<b>D. DISTRIBUTION PLANT</b>											
16	Land and Land Rights	360	23,190	Dist	23,190	Prim	-	NCP-Prim	-	-	-	-
17	Structures and Improvements	361	71,327	Dist	71,327	Prim	-	NCP-Prim	-	-	-	-
18	Direct Assignment	361	961	Pitcairn	0	-	-	-	-	-	-	-
19	Station Equipment	362	523,748	Dist	523,748	Prim	-	NCP-Prim	-	-	-	-
20	Station Equipment- Network	362	13,188	Dist	13,188	Prim	-	NCP-Prim-Net	-	-	-	-
21	Poles, Towers and Fixtures	364	624,016	Dist	624,016	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	-
22	OH Conductors and Devices	365	629,457	Dist	629,457	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	-
23	UG Conduits- Radial	366	157,950	Dist	157,950	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-	-
24	UG Conduits- Network	366	30,713	Dist	30,713	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-	-
25	UG Conduits- URD	366	30,713	Dist	30,713	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-	-
26	UG Conductors- Radial	367	331,382	Dist	331,382	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-	-
27	UG Conductors- Network	367	64,435	Dist	64,435	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-	-
28	UG Conductors- URD	367	64,435	Dist	64,435	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-	-
29	Line Transformers- OH	368	300,124	Dist	300,124	LTrans_OH	LTr_Min_OH	NCP-Prim-NonNet	NCP-Sec-Xfmr	Avg-Cust-NonNet	-	-
30	Line Transformers- Radial	368	95,034	Dist	95,034	LTrans_Rad	LTr_Min_Rad	-	NCP-Sec-Rad-Xfmr	Avg-Cust-Rad	-	-
31	Line Transformers- Network	368	44,726	Dist	44,726	LTrans_Net	LTr_Min_Net	-	NCP-Sec-Net	Avg-Cust-Net-Xfmr	-	-
32	Line Transformers- URD	368	50,903	Dist	50,903	LTrans_URD	LTr_Min_URD	-	NCP-Sec-URD	Avg-Cust-URD	-	-
33	Services	369	114,962	Dist	114,962	Sec	Customer	-	-	Services_Cost	-	-
34	Meters	370	151,169	Dist	151,169	Bill	-	-	-	-	-	Acct370
35	Street Lighting	373	44,730	Dist	44,730	Sec	Customer	-	-	StLgt-Cost	-	-
36	ARO- Dist Plant	ARO	0	-	0	-	-	-	-	-	-	-
37	<b>Distribution Plant</b>	360-373	<u>3,367,163</u>		<u>3,366,202</u>							
38												

Assigned  
 Allocator Assignments  
 Fac  
 Exh 6-8

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Allocator Assignments**

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
39	<b>E. GENERAL PLANT</b>											
40	General Plant	390	424,855	Labor	351,077	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
41	General Plant-EV	390EV	1,081	EV	1,081	EV	-	-	-	-	EV_390	
42	<b>General Plant</b>	389-399	425,936		352,158							
43												
44	<b>TOTAL UTILITY PLANT</b>		<u>5,197,364</u>		<u>3,999,774</u>							
45												
46	<b>II. DEPRECIATION RESERVE</b>											
47	Intangible Plant	108.3	256,846	Intang	239,596	Intang	Sec-IntPt	PriD-IntPt	SecD-IntPt	SecC-IntPt	Bill-IntPt	
48	Transmission Plant	108.3	335,205	Tran	0	-	-	-	-	-	-	
49	Structures and Improvements	108.5	43,772	Dist	43,772	Prim	-	NCP-Prim	-	-	-	
50	Direct Assignment	108.5	255	Pitcairn	0	-	-	-	-	-	-	
51	Station Equipment	108.5	189,703	Dist	189,703	Prim	-	NCP-Prim	-	-	-	
52	Poles, Towers and Fixtures	108.5	192,716	Dist	192,716	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
53	OH Conductors and Devices	108.5	184,533	Dist	184,533	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
54	UG Conduits	108.5	53,228	Dist	53,228	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
55	UG Conductors	108.5	136,278	Dist	136,278	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
56	Line Transformers	108.5	140,769	Dist	140,769	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-	
57	Services	108.5	28,630	Dist	28,630	Sec	Customer	-	-	Services_Cost	-	
58	Meters	108.5	42,906	Dist	42,906	Bill	-	-	-	-	Acct370	
59	Street Lighting	108.5	25,853	Dist	25,853	Sec	Customer	-	-	StLgt-Cost	-	
60	EV Assets	108EV	143	EV	143	EV	-	-	-	-	EV_Depr	
61	General	108.6	178,887	Labor	147,822	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
62	<b>Depreciation Reserve</b>	108	1,809,724		1,425,949							
63												
64	<b>III. OTHER RATE BASE ITEMS</b>											
65	Cash Working Capital	131	54,267	OMxSupp	46,162	OM	Sec-OM	PriD-OM	SecD-OM	SecC-OM	Bill-OM	
66	Cash Working Capital- Supp	131	13,797	Supp	0	-	-	-	-	-	-	
67	Materials & Supplies		33,482	M&S	26,057	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
68	Capitalized Pension											
69	Customer Deposits		(11,163)	Dist	(11,163)	Bill	-	-	-	-	CustDeposits	
70	ADIT-EV		(53)	EV	(53)	EV	-	-	-	-	EV_390	
71	ADIT- Transmission	154	(166,107)	Tran	0	-	-	-	-	-	-	
72	ADIT- Distribution	154	(501,992)	PlantxTrans	(501,864)	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
73	ADIT- General	182	(24,073)	Labor	(19,893)	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
74	<b>Other Rate Base</b>	131-283	(601,842)		(460,753)							
75												
76	<b>TOTAL RATE BASE</b>		<u>2,785,798</u>		<u>2,113,072</u>							
77												

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Allocator Assignments**

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation			
							Secondary	PrimDem	SecnDem	SecnCus	BillCus
78	<b>I. OPERATING AND MAINTENANCE EXPENSES</b>										
79	<b>B. TRANSMISSION EXPENSE</b>										
80	POLR Expense										
81	Transmission Expense										
82	<b>Transmission Expense</b>										
83											
84	<b>C. DISTRIBUTION EXPENSE</b>										
85	Ops Supv & Engineering	580	9,224	PlantxTrans	9,222	D-Labor-Op	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
86	Load Dispatching	581	1,050	Dist	1,050	Prim	-	NCP-Prim	-	-	-
87	Station Expenses	582	352	PlantxTrans	352	Prim	-	NCP-Prim	-	-	-
88	OH Line Expenses	583	544	PlantxTrans	544	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
89	UG Line Expenses	584	607	PlantxTrans	607	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
90	Meter Expenses	586	4,052	PlantxTrans	4,051	Bill	-	-	-	-	Meter_Tech
91	Customer Installation Expenses	587	2	PlantxTrans	2	Bill	-	-	-	-	Avg-Cust
92	Misc. Distribution Expenses	588	10,298	PlantxTrans	10,295	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
93	Rents	589	0	-	0	-	-	-	-	-	-
94	Maint Supv & Engineering	590	(190)	PlantxTrans	(190)	D-Labor-Mnt	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
95	Maint of Structures	591	99	PlantxTrans	99	Prim	-	NCP-Prim	-	-	-
96	Maint of Station Equip	592	2,660	PlantxTrans	2,659	Prim	-	NCP-Prim	-	-	-
97	Maint of OH Lines	593	23,726	PlantxTrans	23,720	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
98	Maint of UG Lines	594	2,243	PlantxTrans	2,242	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
99	Maint of Line Transformers	595	29	PlantxTrans	29	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-
100	Maint of Lighting	596	555	Dist	555	Sec	Customer	-	-	StLgt-Cost	-
101	Maint of Meters	597	391	Dist	391	Bill	-	-	-	-	Meter_Tech
102	Maint of Misc. Plant	599	74	PlantxTrans	74	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
103	<b>Oper. &amp; Maint. Exp.</b>	500-599	<u>55,716</u>		<u>55,702</u>						
104											
105	<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>										
106	Supervision	901	13,049	Dist	13,049	Bill	-	-	-	-	Acct901903
107	Meter Reading Exp	902	335	Dist	335	Bill	-	-	-	-	Meters
108	Customer Records & Coll	903	1,216	Dist	1,216	Bill	-	-	-	-	Acct901903
109	Uncollectible Accounts	904	14,309	Dist	14,309	Bill	-	-	-	-	Write-Offs
110	COVID Uncol. LPC	904	2,951	Dist	2,951	Bill	-	-	-	-	Write-Offs
111	<b>Customer Accts. Exp.</b>	901-905	<u>31,860</u>		<u>31,860</u>						
112											
113	Customer Assistance	908	165	Dist	165	Bill	-	-	-	-	Avg-Cust
114	COVID Relief	908CV	1,453	Dist	1,453	Bill	-	-	-	-	908CV
115	<b>Customer Service Exp.</b>	908-916	<u>165</u>		<u>165</u>						
116	<b>Customer Accts. &amp; Serv. Exp.</b>	901-919	<u>32,025</u>		<u>32,025</u>						

**Duquesne Light Company**  
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**Allocator Assignments**

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation				
							Secondary	PrimDem	SecnDem	SecnCus	BillCus	
117												
118	<b>E. ADMINISTRATIVE AND GENERAL</b>											
119	Admin & Gen Salaries	920	63,866	Labor	52,775	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
120	Office Supp & Exp- Bill Print	921Bill	2,928	Dist	2,928	Bill	-	-	-	-	Bills	
121	Office Supp & Exp- Other	921	5,517	Labor	4,559	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
122	Outside Services- Cust Care	923CC	2,017	Dist	2,017	Bill	-	-	-	-	Avg-Cust	
123	Outside Services- HR	923M	1,960	Labor	1,620	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
124	Outside Services- Other	923	26,462	Labor	21,867	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
125	Property Insurance	924	6,676	Plant	5,138	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
126	Injuries & Damages	925	230	Labor	190	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
127	Empl Pensions & Benefits	926	5,000	Labor	4,132	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
128	Regulatory Commission	928	813	Dist	813	Bill	-	-	-	-	Dist_Rev	
129	A&G-EV	930EV	350	EV	350	EV	-	-	-	-	EV_930	
130	Marketing, Communications	930	34	Dist	34	Bill	-	-	-	-	Avg-Cust	
131	Misc. General Plant	930	7,437	Labor	6,146	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
132	General Plant Rent	931	3,925	Labor	3,243	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
133	Misc Genl Plant- Metering	935M	833	Dist	833	Bill	-	-	-	-	Meter_Cost	
134	Misc Genl Plant- Other	935P	11,450	Labor	9,461	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
135	<b>Admin &amp; Genl. Exp.</b>	920-932	139,498		116,105							
136												
137	<b>Total Operating Expenses</b>		<b>227,239</b>		<b>203,833</b>							
138												
139	<b>II. DEPRECIATION EXPENSE</b>											
140	Intangible- Other	403	18,101	Plant	13,930	Intang	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
141	Intangible- Customers	403	34,285	Dist	34,285	Bill	-	-	-	-	Avg-Cust	
142	Intangible- AMI	403	9,758	Dist	9,758	Bill	-	-	-	-	AMI_Cost	
143	Transmission Plant	403	27,084	Tran	0	-	-	-	-	-	-	
144	Structures and Improvements	403	1,593	Dist	1,593	Prim	-	NCP-Prim	-	-	-	
145	Direct assignment	403	26	Pitcairn	0	-	-	-	-	-	-	
146	Station Equipment	403	11,383	Dist	11,383	Prim	-	NCP-Prim	-	-	-	
147	Poles, Towers and Fixtures	403	13,229	Dist	13,229	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
148	OH Conductors and Devices	403	16,681	Dist	16,681	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
149	UG Conduits	403	3,071	Dist	3,071	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
150	UG Conductors	403	12,519	Dist	12,519	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
151	Line Transformers	403	16,932	Dist	16,932	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-	
152	Services	403	2,403	Dist	2,403	Sec	Customer	-	-	Services_Cost	-	
153	Meters	403	10,613	Dist	10,613	Bill	-	-	-	-	Acct370	

**Duquesne Light Company**  
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**Allocator Assignments**

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation			
							Secondary	PrimDem	SecnDem	SecnCus	BillCus
154	Street Lighting	403	1,279	Dist	1,279	Sec	Customer	-	-	StLgt-Cost	-
155	General / Common Plant	364	25,324	Labor	20,926	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
156	Depr / Amort-EV	403EV	143	EV	143	EV	-	-	-	-	EV_403
157	Amort Exp- Reg Assets- Tran										
158	Amort Exp- Reg Assets- Dist		12,564	Dist	12,564	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
159	<b>Depreciation Expense</b>	403	216,988		181,309						
160											
161	<b>III. TAXES and OTHER</b>										
162	<b>A. GENERAL TAXES</b>										
163	Payroll related	408	8,346	Labor	6,897	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
164	PURTA, Real estate	408.16	1,664	Plant	1,281	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
165	Capital stock		0	-	0	-	-	-	-	-	-
166	Other	408	0	-	0	-	-	-	-	-	-
167	<b>General Taxes</b>		10,010		8,177						
168											
169	<b>B. GROSS RECEIPTS TAX</b>										
170	Gross Receipts tax		50,278	GRT_Rev	32,924	GRT_Rev	Sec-Rev	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
171	<b>Gross Receipts Tax</b>		50,278		32,924						
172											
173	<b>B. FEDERAL / STATE INCOME TAXES</b>										
174	State Income Tax Expense		12,296	PATax_Pres	6,290	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
175	Federal Income Tax Expense		25,299	FedTax_Pres	12,470	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
176	<b>Income Taxes</b>	409-411	12,296		6,290						
177	<b>Total Taxes</b>	408-411	72,584		47,391						
178											
179	<b>TOTAL EXPENSES</b>		516,810		432,533						
180											
181	<b>IV. OPERATING REVENUES at Present Rates</b>										
182	Distribution Revenue		550,379	Dist	550,379	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
183	Transmission Revenue		160,861	Tran	0	-	-	-	-	-	-
184	POLR Revenue		227,343	Supp	0	-	-	-	-	-	-
185	Forfeited Discounts		3,916	Dist	3,916	Bill	-	-	-	-	Write-Offs
186	Misc Service Revenue		2,299	Dist	2,299	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
187	Rent For Electric Property		11,788	Dist	11,788	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust	-
188	Other Electric Revenues		2,579	Other_Rev	0	-	-	-	-	-	-
189	<b>Operating Revenues</b>		959,165		568,382						
190											
191	<b>TOTAL EXPENSES</b>		516,810		432,533						
192	<b>V. NET INCOME at Present Rates</b>		442,355		135,849						

Line	Account	No.	Total	JSS	Distribution	Functional	Classification	Class Allocation					
							Secondary	PrimDem	SecnDem	SecnCus	BillCus		
193													
194	<b>SUMMARY REPORT</b>												
195	OPERATING REVENUES												
196	Utility Revenues	440-446	942,499		554,295								
197	Other Operating Revenues	450-456	<u>16,666</u>		<u>14,087</u>								
198	Total Operating Revenues		<u>959,165</u>		<u>568,382</u>								
199													
200	OPERATING EXPENSES												
201	Distribution / Transmission	580-599	55,716		55,702								
202	Customer Acctg & Service	901-919	32,025		32,025								
203	Admin & General	920-932	<u>139,498</u>		<u>116,105</u>								
204	Total Operating Expenses		<u>227,239</u>		<u>203,833</u>								
205													
206	Depreciation Expense	403	216,988		181,309								
207	Taxes Other Than Income Tax / Other	408	<u>60,288</u>		<u>41,102</u>								
208	INCOME BEFORE INCOME TAXES		454,651		142,138								
209	Income Taxes	409-411	<u>12,296</u>		<u>6,290</u>								
210	NET INCOME		<u>442,355</u>		<u>135,849</u>								
211	RATE BASE		<u>2,785,798</u>		<u>2,113,072</u>								
212	Return on Rate Base		15.88%		6.43%								
213													
214	REVENUE REQUIREMENTS												
215	Target Rate of Return												
216	Rate Base												
217													
218	Operating expenses												
219	Uncollectibles expense		15,312		15,437	Bill	-	-	-	-	-	-	Write-Offs
220	Depreciation expense												
221	Regulatory Commission Expenses		926		926	Bill	-	-	-	-	-	-	Total_RR
222	General taxes / Other												
223	Subtotal- Operating Costs to recover												
224													
225	Target Return on Rate Base- After tax												
226	Income taxes to recover												
227													
228	Subtotal- Rev Req before GRT												
229	GRT needed												
230	TOTAL REVENUE REQUIREMENT												



**Duquesne Light Company**  
**JSS / Class ACOS Study**  
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**JSS Factors**

0	Allocator Name	Total	Supply	Trans- mission	Pitcairn	Distribution
1	None	0				
2		0.00%	0.00%	0.00%	0.00%	0.00%
3						
4	Supp	1	1			
5		100.00%	100.00%	0.00%	0.00%	0.00%
6						
7	Tran	1		1		
8		100.00%	0.00%	100.00%	0.00%	0.00%
9						
10	Pitcairn	1			1	
11		100.00%	0.00%	0.00%	100.00%	0.00%
12						
13	Dist	1				1
14		100.00%	0.00%	0.00%	0.00%	100.00%
15						
16	EV	1				1
17		100.00%	0.00%	0.00%	0.00%	100.00%
18						
19	Other_Rev	2,579	1,560	1,019		
20		100.00%	60.49%	39.51%	0.00%	0.00%
21						
22	GRT_Rev	852,166	228,903	65,227	-	558,036
23		100.00%	26.86%	7.65%	0.00%	65.48%
24						
25	GRT_Prop	93,196	13,505	3,848	37,921	37,921
26		100.00%	14.49%	4.13%	40.69%	40.69%
27						
28	Labor	49,600	-	8,606	7	40,987
29		100.00%	0.00%	17.35%	0.01%	82.63%
30						
31	M&S	33,483	-	7,425	-	26,058
32		100.00%	0.00%	22.18%	0.00%	77.82%
33						
34	OMxSupp	241,332		36,012	34	205,286
35		100.00%	0.00%	14.92%	0.01%	85.06%
36						

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
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**JSS Factors**

0	Allocator Name	Total	Supply	Trans- mission	Pitcairn	Distribution
37	Intang	397,066	-	26,645	23	370,398
38		100.00%	0.00%	6.71%	0.01%	93.28%
39						
40	Revenue_Pres	942,499	227,343	160,861	-	554,295
41		100.00%	24.12%	17.07%	0.00%	58.81%
42						
43	PATax_Pres	14,055	65	6,809	(8)	7,189
44		100.00%	0.46%	48.44%	(0.06%)	51.15%
45						
46	FedTax_Pres	23,541	123	11,830	(15)	11,603
47		100.00%	0.52%	50.25%	(0.07%)	49.29%
48						
49	IncTax_Prop	60,585	189	18,670	(24)	41,749
50		100.00%	0.31%	30.82%	(0.04%)	68.91%
51						
52	Pretax	221,801	927	80,257	(68)	140,685
53		100.00%	0.42%	36.18%	(0.03%)	63.43%
54						
55	Plant	5,312,991	-	1,223,187	1,046	4,088,758
56		100.00%	0.00%	23.02%	0.02%	76.96%
57						
58	PlantxTrans	4,089,804			1,046	4,088,758
59		100.00%	0.00%	0.00%	0.03%	99.97%
60						
61	RevReq_Prop	654,142	-	-	-	654,142
62		100.00%	0.00%	0.00%	0.00%	100.00%
63						

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Functionalization Factors**

	<b>Allocator Name</b>	<b>Total</b>	<b>Primary</b>	<b>Secondary</b>	<b>Billing</b>
0					
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Prim	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Sec	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Bill	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	EV	100.00%			100.00%
14		100.00%	0.00%	0.00%	100.00%
15					
16	OH_COND	100.00%	79.62%	20.38%	0.00%
17		100.00%	79.62%	20.38%	0.00%
18					
19	UG_Radial	100.00%	89.37%	10.63%	0.00%
20		100.00%	89.37%	10.63%	0.00%
21					
22	UG_Network	100.00%	84.96%	15.04%	0.00%
23		100.00%	84.96%	15.04%	0.00%
24					
25	UG_URD	100.00%	85.03%	14.97%	0.00%
26		100.00%	85.03%	14.97%	0.00%
27					
28	LTrans_OH	100.00%	10.34%	89.66%	0.00%
29		100.00%	10.34%	89.66%	0.00%
30					
31	LTrans_Rad	100.00%	0.00%	100.00%	0.00%
32		100.00%	0.00%	100.00%	0.00%
33					
34	LTrans_Net	100.00%	0.00%	100.00%	0.00%
35		100.00%	0.00%	100.00%	0.00%
36					

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Functionalization Factors**

0

	<b>Allocator Name</b>	<b>Total</b>	<b>Primary</b>	<b>Secondary</b>	<b>Billing</b>
37	LTrans_URD	100.00%	0.00%	100.00%	0.00%
38		100.00%	0.00%	100.00%	0.00%
39					
40	LTrans_Tot	490,787	31,045	459,742	-
41		100.00%	6.33%	93.67%	0.00%
42					
43	UG_Total	679,628	599,052	80,576	-
44		100.00%	88.14%	11.86%	0.00%
45					
46	Revenue	550,379	268,390	105,576	176,414
47		100.00%	48.76%	19.18%	32.05%
48					
49	Rev_PF	624,187	302,875	118,955	202,357
50		100.00%	48.52%	19.06%	32.42%
51					
52	DistBill_RR-PF	637,026	310,643	122,197	204,187
53		100.00%	48.76%	19.18%	32.05%
54					
55	GRT_Rev	550,379	268,390	105,576	176,414
56		100.00%	48.76%	19.18%	32.05%
57					
58	GRT_Prop	37,415	18,154	7,130	12,132
59		100.00%	48.52%	19.06%	32.42%
60					
61	Misc_Rev	-	-	-	-
62		0.00%	0.00%	0.00%	0.00%
63					
64	Labor	40,987	19,507	5,199	16,280
65		100.00%	47.59%	12.69%	39.72%
66					
67	D-Labor-Op	12,980	6,630	2,016	4,335
68		100.00%	51.07%	15.53%	33.40%
69					
70	D-Labor-Mnt	14,333	11,248	2,695	390
71		100.00%	78.47%	18.80%	2.72%
72					

FuncFctr  
Functionalization Factors  
Fac  
Exh 6-8B

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Functionalization Factors**

0

	<b>Allocator Name</b>	<b>Total</b>	<b>Primary</b>	<b>Secondary</b>	<b>Billing</b>
73	Labor_Pt	200.00%	108.41%	37.76%	53.83%
74		100.00%	54.20%	18.88%	26.92%
75					
76	OM	205,286	90,133	24,684	90,469
77		100.00%	43.91%	12.02%	44.07%
78					
79	Intang	370,398	59,781	25,277	285,340
80		100.00%	16.14%	6.82%	77.04%
81					
82	DistPt	3,366,202	2,259,595	955,438	151,169
83		100.00%	67.13%	28.38%	4.49%
84					
85	Pretax	140,685	96,402	41,566	2,717
86		100.00%	68.52%	29.55%	1.93%
87					
88	Plant	4,088,758	2,486,467	1,025,250	577,041
89		100.00%	60.81%	25.07%	14.11%
90					

ClassFctr  
 Classification Factors  
 Fac  
 Exh 6-8C

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Classification Factors**

0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	OH_Min	100.00%	5.07%	0.00%	94.93%
14		100.00%	5.07%	0.00%	94.93%
15					
16	UG_Rad_Min	100.00%	71.40%	0.00%	28.60%
17		100.00%	71.40%	0.00%	28.60%
18					
19	UG_Net_Min	100.00%	56.61%	0.00%	43.39%
20		100.00%	56.61%	0.00%	43.39%
21					
22	UG_URD_Min	100.00%	0.00%	0.00%	100.00%
23		100.00%	0.00%	0.00%	100.00%
24					
25	LTr_Min_OH	100.00%	10.58%	0.00%	89.42%
26		100.00%	10.58%	0.00%	89.42%
27					
28	LTr_Min_Rad	100.00%	85.89%	0.00%	14.11%
29		100.00%	85.89%	0.00%	14.11%
30					
31	LTr_Min_Net	100.00%	10.82%	0.00%	89.18%
32		100.00%	10.82%	0.00%	89.18%
33					
34	LTr_Min_URD	100.00%	15.72%	0.00%	84.28%
35		100.00%	15.72%	0.00%	84.28%
36					

ClassFctr  
 Classification Factors  
 Fac  
 Exh 6-8C

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Classification Factors**

0	Allocator Name	Total	Demand	Commodity	Customer
37	Sec_RB	590231	112,773	-	477,459
38		100.00%	19.11%	0.00%	80.89%
39					
40	Sec-Pt	999,972	186,789	-	813,184
41		100.00%	18.68%	0.00%	81.32%
42					
43	Sec-GenPt	44535	5,650	-	38,885
44		100.00%	12.69%	0.00%	87.31%
45					
46	Sec-IntPt	25,277	4,722	-	20,556
47		100.00%	18.68%	0.00%	81.32%
48					
49	Sec-OM	24,684	3,089	-	21,595
50		100.00%	12.51%	0.00%	87.49%
51					
52	Sec-Lab	5,199	660	-	4,540
53		100.00%	12.69%	0.00%	87.31%
54					
55	Sec-Rev	105,576	19,055	-	86,521
56		100.00%	18.05%	0.00%	81.95%
57					
58	UG-Tot	26,009	14,604	-	11,405
59		100.00%	56.15%	0.00%	43.85%
60					
61	LTr-Tot	459,742	122,935	-	336,807
62		100.00%	26.74%	0.00%	73.26%
63					
64	Sec-Pretax	41,566	8,088	-	33,478
65		100.00%	19.46%	0.00%	80.54%
66					
67	Sec-LabPt	200.00%	31.37%	0.00%	168.63%
68		100.00%	15.68%	0.00%	84.32%
69					
70	Sec-RetRRPF	122,197	22,054	-	100,142
71		100.00%	18.05%	0.00%	81.95%
72					

AllocFctr  
 Class Allocation Factors  
 Fac  
 Exh 6-8D

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	None	-								
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3										
4	Supply	0								
5		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6										
7	Trans	-								
8		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9										
10	Pitcairn	-								
11		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12										
13	EV_390	1,081	312	37	4	39	104	261	12	24
14		100.00%	28.84%	3.38%	0.34%	3.60%	9.62%	24.10%	1.12%	2.23%
15										
16	EV_Depr	143	62	7	1	4	10	26	1	2
17		100.00%	43.36%	5.08%	0.51%	2.73%	7.28%	18.25%	0.85%	1.69%
18										
19	EV_182	(53)	(15)	(2)	(0)	(2)	(5)	(13)	(1)	(1)
20		100.00%	28.41%	3.33%	0.33%	3.63%	9.69%	24.28%	1.13%	2.24%
21										
22	EV_930	350	134	16	2	11	28	71	3	7
23		100.00%	38.22%	4.48%	0.45%	3.04%	8.11%	20.32%	0.94%	1.88%
24										
25	EV_403	143	62	7	1	4	10	26	1	2
26		100.00%	43.36%	5.08%	0.51%	2.73%	7.28%	18.25%	0.85%	1.69%
27										
28	908CV	1,453	1,116,814	89,858	13,328	37,293	92,788	87,869	8,229	7,078
29		100.00%	76.85%	6.18%	0.92%	2.57%	6.38%	6.05%	0.57%	0.49%
30										
31	MWh-Meter	12,058,025	3,436,013	398,682	60,061	100,471	612,074	2,111,922	58,250	181,082
32		100.00%	28.50%	3.31%	0.50%	0.83%	5.08%	17.51%	0.48%	1.50%
33										
34	ICP	2,609	1,036	59	16	22	146	474	10	31
35		100.00%	39.71%	2.25%	0.63%	0.84%	5.61%	18.17%	0.39%	1.20%
36										
37	NCP	3,043	1,152	154	18	25	153	496	17	45
38		100.00%	37.87%	5.04%	0.61%	0.81%	5.01%	16.30%	0.54%	1.48%
39										
40	NCP-Prim	2,807	1,152	154	18	25	153	496	17	45
41		100.00%	41.05%	5.47%	0.66%	0.87%	5.43%	17.67%	0.59%	1.61%
42										



**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
1	None	-							
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3									
4	Supply	0							
5		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6									
7	Trans	-							
8		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9									
10	Pitcairn	-							
11		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12									
13	EV_390	1,081	199	27	63				
14		100.00%	18.39%	2.54%	5.84%	0.00%	0.00%	0.00%	0.00%
15									
16	EV_Depr	143	20	3	6				
17		100.00%	13.92%	1.92%	4.42%	0.00%	0.00%	0.00%	0.00%
18									
19	EV_182	(53)	(10)	(1)	(3)				
20		100.00%	18.52%	2.56%	5.89%	0.00%	0.00%	0.00%	0.00%
21									
22	EV_930	350	54	7	17				
23		100.00%	15.50%	2.14%	4.93%	0.00%	0.00%	0.00%	0.00%
24									
25	EV_403	143	20	3	6				
26		100.00%	13.92%	1.92%	4.42%	0.00%	0.00%	0.00%	0.00%
27									
28	908CV	1,453	-	-	-	-	-	-	-
29		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30									
31	MWh-Meter	12,058,025	2,559,511	314,530	937,897	1,213,147	24,592	28,667	21,127
32		100.00%	21.23%	2.61%	7.78%	10.06%	0.20%	0.24%	0.18%
33									
34	ICP	2,609	466	57	153	136	-	-	3
35		100.00%	17.85%	2.18%	5.85%	5.23%	0.00%	0.00%	0.10%
36									
37	NCP	3,043	497	67	167	233	9	8	3
38		100.00%	16.32%	2.19%	5.49%	7.65%	0.30%	0.26%	0.10%
39									
40	NCP-Prim	2,807	494	67	167	-	9	8	3
41		100.00%	17.60%	2.38%	5.95%	0.00%	0.33%	0.29%	0.11%
42									

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
43	NCP-Prim-Net	73	-	-	-	0	2	11	0	1
44		100.00%	0.00%	0.00%	0.00%	0.18%	2.76%	15.73%	0.42%	2.03%
45										
46	NCP-Prim-NonNet	2,735	1,152	154	18	24	151	485	16	44
47		100.00%	42.14%	5.61%	0.67%	0.89%	5.51%	17.72%	0.59%	1.60%
48										
49	NCP-Prim-URD	149	130	17	2	-	-	-	-	-
50		100.00%	87.02%	11.59%	1.39%	0.00%	0.00%	0.00%	0.00%	0.00%
51										
52	NCP-Prim-Rad	1,443	29	4	0	24	151	485	16	44
53		100.00%	2.00%	0.27%	0.03%	1.69%	10.43%	33.58%	1.13%	3.02%
54										
55	NCP-Sec	2,721	1,152	154	18	25	153	496	17	45
56		100.00%	42.35%	5.64%	0.68%	0.90%	5.61%	18.23%	0.61%	1.66%
57										
58	NCP-Sec-Xfmr	1,296	-	27	-	-	89	475	9	43
59		100.00%	0.00%	2.05%	0.00%	0.00%	6.88%	36.65%	0.68%	3.33%
60										
61	NCP-Sec-Net	73	-	-	-	0	2	11	0	1
62		100.00%	0.00%	0.00%	0.00%	0.18%	2.76%	15.73%	0.42%	2.03%
63										
64	NCP-Sec-NonNet	2,648	1,152	154	18	24	151	485	16	44
65		100.00%	43.52%	5.80%	0.70%	0.92%	5.68%	18.30%	0.61%	1.65%
66										
67	NCP-Sec-URD	149	130	17	2	-	-	-	-	-
68		100.00%	87.02%	11.59%	1.39%	0.00%	0.00%	0.00%	0.00%	0.00%
69										
70	NCP-Sec-Rad	1,357	29	4	0	24	151	485	16	44
71		100.00%	2.12%	0.28%	0.03%	1.80%	11.10%	35.71%	1.20%	3.21%
72										
73	NCP-Sec-Rad-Xfmr	1,311	-	-	-	19	146	483	16	43
74		100.00%	0.00%	0.00%	0.00%	1.46%	11.17%	36.86%	1.20%	3.32%
75										
76	MWh- Tx Level	13,105,709	3,770,461	437,488	65,907	110,251	671,651	2,317,488	63,920	198,707
77		100.00%	28.77%	3.34%	0.50%	0.84%	5.12%	17.68%	0.49%	1.52%
78										
79	Billed-MW	18,289	0	0	0	0	2,621	6,547	89	151
80		100.00%	0.00%	0.00%	0.00%	0.00%	14.33%	35.80%	0.49%	0.82%
81										
82	Avg-Cust	604,358	496,018	39,909	5,920	24,936	20,206	6,772	2,507	642
83		100.00%	82.07%	6.60%	0.98%	4.13%	3.34%	1.12%	0.41%	0.11%
84										

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
43	NCP-Prim-Net	73	37	15	5	-	-	-	0
44		100.00%	51.29%	20.57%	6.98%	0.00%	0.00%	0.00%	0.03%
45									
46	NCP-Prim-NonNet	2,735	457	52	162	-	9	8	3
47		100.00%	16.70%	1.89%	5.93%	0.00%	0.34%	0.29%	0.11%
48									
49	NCP-Prim-URD	149	-	-	-	-	-	-	-
50		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
51									
52	NCP-Prim-Rad	1,443	457	52	162	-	9	8	3
53		100.00%	31.64%	3.58%	11.23%	0.00%	0.64%	0.56%	0.21%
54									
55	NCP-Sec	2,721	459	64	119	-	9	8	3
56		100.00%	16.88%	2.34%	4.36%	0.00%	0.34%	0.30%	0.11%
57									
58	NCP-Sec-Xfmr	1,296	457	63	119	-	9	5	-
59		100.00%	35.27%	4.89%	9.15%	0.00%	0.71%	0.39%	0.00%
60									
61	NCP-Sec-Net	73	37	15	5	-	-	-	0
62		100.00%	51.29%	20.57%	6.98%	0.00%	0.00%	0.00%	0.03%
63									
64	NCP-Sec-NonNet	2,648	422	49	114	-	9	8	3
65		100.00%	15.93%	1.84%	4.29%	0.00%	0.35%	0.30%	0.12%
66									
67	NCP-Sec-URD	149	-	-	-	-	-	-	-
68		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69									
70	NCP-Sec-Rad	1,357	422	49	114	-	9	8	3
71		100.00%	31.09%	3.58%	8.37%	0.00%	0.68%	0.59%	0.22%
72									
73	NCP-Sec-Rad-Xfmr	1,311	422	49	114	-	9	8	2
74		100.00%	32.17%	3.71%	8.66%	0.00%	0.71%	0.60%	0.14%
75									
76	MWh- Tx Level	13,105,709	2,799,830	344,605	1,018,252	1,225,522	26,985	31,458	23,184
77		100.00%	21.36%	2.63%	7.77%	9.35%	0.21%	0.24%	0.18%
78									
79	Billed-MW	18,289	6,658	251	1,972	0	0	0	0
80		100.00%	36.40%	1.37%	10.78%	0.00%	0.00%	0.00%	0.00%
81									
82	Avg-Cust	604,358	736	88	20	9	1	964	5,630
83		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	0.16%	0.93%
84									

AllocFctr  
 Class Allocation Factors  
 Fac  
 Exh 6-8D

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
85	Bills	7,252,295	5,952,211	478,910	71,035	299,232	242,476	81,264	30,085	7,699
86		100.00%	82.07%	6.60%	0.98%	4.13%	3.34%	1.12%	0.41%	0.11%
87										
88	Avg-Cust-Net	794	-	-	-	162	278	171	81	36
89		100.00%	0.00%	0.00%	0.00%	20.40%	35.01%	21.54%	10.20%	4.53%
90										
91	Avg-Cust-Net-Xfmr	122	-	-	-	2	6	40	2	8
92		100.00%	0.00%	0.00%	0.00%	1.42%	5.19%	32.65%	1.68%	6.44%
93										
94	Avg-Cust-NonNet	603,555	496,018	39,909	5,920	24,774	19,928	6,601	2,426	606
95		100.00%	82.18%	6.61%	0.98%	4.10%	3.30%	1.09%	0.40%	0.10%
96										
97	Avg-Cust-URD	47,417	43,407	3,492	518	-	-	-	-	-
98		100.00%	91.54%	7.37%	1.09%	0.00%	0.00%	0.00%	0.00%	0.00%
99										
100	Avg-Cust-Rad	556,147	452,611	36,417	5,402	24,774	19,928	6,601	2,426	606
101		100.00%	81.38%	6.55%	0.97%	4.45%	3.58%	1.19%	0.44%	0.11%
102										
103	Services_Cost	289,354	238,064	19,154	2,841	12,152	11,191	3,751	1,389	355
104		100.00%	82.27%	6.62%	0.98%	4.20%	3.87%	1.30%	0.48%	0.12%
105										
106	Meters	605,719	498,187	39,909	5,920	25,825	23,476	7,868	2,699	691
107		100.00%	82.25%	6.59%	0.98%	4.26%	3.88%	1.30%	0.45%	0.11%
108										
109	Meter_Cost	102,540	62,458	5,003	742	3,238	11,304	14,997	1,300	1,317
110		100.00%	60.91%	4.88%	0.72%	3.16%	11.02%	14.63%	1.27%	1.28%
111										
112	Meter_Tech	123,555	62,458	5,003	742	3,238	13,565	29,994	1,560	2,634
113		100.00%	50.55%	4.05%	0.60%	2.62%	10.98%	24.28%	1.26%	2.13%
114										
115	AMI_Cost	44,371	29,226	2,341	347	1,515	5,985	3,461	688	304
116		100.00%	65.87%	5.28%	0.78%	3.41%	13.49%	7.80%	1.55%	0.69%
117										
118	Acct370	102,540	62,458	5,003	742	3,238	11,304	14,997	1,300	1,317
119		100.00%	60.91%	4.88%	0.72%	3.16%	11.02%	14.63%	1.27%	1.28%
120										
121	Dist_Rev	550,378	292,160	28,036	3,230	11,675	33,160	69,472	3,602	5,890
122		100.00%	53.08%	5.09%	0.59%	2.12%	6.02%	12.62%	0.65%	1.07%
123										
124	Total_Rev	844,336	477,890	49,647	6,490	16,581	56,775	107,796	5,960	8,853
125		100.00%	56.60%	5.88%	0.77%	1.96%	6.72%	12.77%	0.71%	1.05%
126										

AllocFctr  
 Class Allocation Factors  
 Fac  
 Exh 6-8D

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
85	Bills	7,252,295	8,837	1,057	241	108	12	11,568	67,561
86		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	0.16%	0.93%
87									
88	Avg-Cust-Net	794	52	11	1	-	-	-	2
89		100.00%	6.55%	1.39%	0.13%	0.00%	0.00%	0.00%	0.25%
90									
91	Avg-Cust-Net-Xfmr	122	52	11	1	-	-	-	0
92		100.00%	42.74%	9.04%	0.82%	0.00%	0.00%	0.00%	0.01%
93									
94	Avg-Cust-NonNet	603,555	684	77	19	-	1	964	5,628
95		100.00%	0.11%	0.01%	0.00%	0.00%	0.00%	0.16%	0.93%
96									
97	Avg-Cust-URD	47,417	-	-	-	-	-	-	-
98		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
99									
100	Avg-Cust-Rad	556,147	684	77	19	9	1	964	5,628
101		100.00%	0.12%	0.01%	0.00%	0.00%	0.00%	0.17%	1.01%
102									
103	Services_Cost	289,354	408	49	0	0	0	0	0
104		100.00%	0.14%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
105									
106	Meters	605,719	966	115	52	11	-	-	-
107		100.00%	0.16%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
108									
109	Meter_Cost	102,540	1,841	219	99	21	-	-	-
110		100.00%	1.80%	0.21%	0.10%	0.02%	0.00%	0.00%	0.00%
111									
112	Meter_Tech	123,555	3,683	438	198	42	-	-	-
113		100.00%	2.98%	0.35%	0.16%	0.03%	0.00%	0.00%	0.00%
114									
115	AMI_Cost	44,371	425	51	23	5	-	-	-
116		100.00%	0.96%	0.11%	0.05%	0.01%	0.00%	0.00%	0.00%
117									
118	Acct370	102,540	1,841	219	99	21	-	-	-
119		100.00%	1.80%	0.21%	0.10%	0.02%	0.00%	0.00%	0.00%
120									
121	Dist_Rev	550,378	64,407	7,192	18,667	324	1,492	9,959	1,115
122		100.00%	11.70%	1.31%	3.39%	0.06%	0.27%	1.81%	0.20%
123									
124	Total_Rev	844,336	72,758	9,480	18,667	324	1,492	10,303	1,321
125		100.00%	8.62%	1.12%	2.21%	0.04%	0.18%	1.22%	0.16%
126									

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
127	Supp_Rev	227,343	137,809	18,774	2,570	4,109	18,524	31,678	1,989	2,496
128		100.00%	60.62%	8.26%	1.13%	1.81%	8.15%	13.93%	0.87%	1.10%
129										
130	Trans_Rev	66,615	47,921	2,837	691	798	5,091	6,646	369	467
131		100.00%	71.94%	4.26%	1.04%	1.20%	7.64%	9.98%	0.55%	0.70%
132										
133	Total_Rev_POLR	1,382,826	551,273	53,468	7,478	18,321	76,555	211,295	7,422	17,775
134		100.00%	39.87%	3.87%	0.54%	1.32%	5.54%	15.28%	0.54%	1.29%
135										
136	Revenue-Res	534,027	477,890	49,647	6,490	0	0	0	0	0
137		100.00%	89.49%	9.30%	1.22%	0.00%	0.00%	0.00%	0.00%	0.00%
138										
139	CustDeposits	7,717,413	4,590,348	574,358	39,865	455,002	759,771	835,441	70,427	75,844
140		100.00%	59.48%	7.44%	0.52%	5.90%	9.84%	10.83%	0.91%	0.98%
141										
142	Acct901903	100.00%	80.88%	10.47%	0.66%	2.70%	2.34%	2.16%	0.32%	0.26%
143		100.00%	80.88%	10.47%	0.66%	2.70%	2.34%	2.16%	0.32%	0.26%
144										
145	Write-Offs	100.00%	79.14%	13.37%	0.41%	1.58%	1.55%	2.94%	0.25%	0.37%
146		100.00%	79.14%	13.37%	0.41%	1.58%	1.55%	2.94%	0.25%	0.37%
147										
148	StLgt-Cost	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
149		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
150										
151	Cust-Res	542	496	40	6	0	0	0	0	0
152		100.00%	91.54%	7.37%	1.09%	0.00%	0.00%	0.00%	0.00%	0.00%
153										
154	PriD-RB	1,402,665	471,173	62,760	7,540	13,765	86,182	282,392	9,397	25,866
155		100.00%	33.59%	4.47%	0.54%	0.98%	6.14%	20.13%	0.67%	1.84%
156										
157	PriD-Lab	19,507	7,190	958	115	185	1,152	3,750	125	341
158		100.00%	36.86%	4.91%	0.59%	0.95%	5.91%	19.22%	0.64%	1.75%
159										
160	PriD-DxPt	2,259,595	766,631	102,115	12,269	22,132	138,457	453,221	15,089	41,473
161		100.00%	33.93%	4.52%	0.54%	0.98%	6.13%	20.06%	0.67%	1.84%
162										
163	PriD-Pt	2,426,686	828,220	110,319	13,254	23,716	148,325	485,342	16,161	44,397
164		100.00%	34.13%	4.55%	0.55%	0.98%	6.11%	20.00%	0.67%	1.83%
165										
166	PriD-IntPt	59,781	20,403	2,718	327	584	3,654	11,956	398	1,094
167		100.00%	34.13%	4.55%	0.55%	0.98%	6.11%	20.00%	0.67%	1.83%
168										

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
127	Supp_Rev	227,343	6,930	1,940	0	0	0	344	181
128		100.00%	3.05%	0.85%	0.00%	0.00%	0.00%	0.15%	0.08%
129									
130	Trans_Rev	66,615	1,420	349	0	0	0	0	25
131		100.00%	2.13%	0.52%	0.00%	0.00%	0.00%	0.00%	0.04%
132									
133	Total_Rev_POLR	1,382,826	234,985	28,393	81,302	78,830	2,311	10,961	2,455
134		100.00%	16.99%	2.05%	5.88%	5.70%	0.17%	0.79%	0.18%
135									
136	Revenue-Res	534,027	0	0	0	0	0	0	0
137		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
138									
139	CustDeposits	7,717,413	315,857	-	-	-	250	250	-
140		100.00%	4.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
141									
142	Acct901903	100.00%	0.19%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
143		100.00%	0.19%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
144									
145	Write-Offs	100.00%	0.23%	0.01%	0.00%	0.00%	0.00%	0.10%	0.06%
146		100.00%	0.23%	0.01%	0.00%	0.00%	0.00%	0.10%	0.06%
147									
148	StLgt-Cost	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
149		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
150									
151	Cust-Res	542	0	0	0	0	0	0	0
152		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
153									
154	PriD-RB	1,402,665	292,599	43,877	95,697	-	5,183	4,506	1,726
155		100.00%	20.86%	3.13%	6.82%	0.00%	0.37%	0.32%	0.12%
156									
157	PriD-Lab	19,507	3,756	516	1,265	-	70	61	23
158		100.00%	19.26%	2.64%	6.48%	0.00%	0.36%	0.31%	0.12%
159									
160	PriD-DxPt	2,259,595	467,198	69,174	153,474	-	8,338	7,249	2,774
161		100.00%	20.68%	3.06%	6.79%	0.00%	0.37%	0.32%	0.12%
162									
163	PriD-Pt	2,426,686	499,373	73,592	164,307	-	8,937	7,770	2,973
164		100.00%	20.58%	3.03%	6.77%	0.00%	0.37%	0.32%	0.12%
165									
166	PriD-IntPt	59,781	12,302	1,813	4,048	-	220	191	73
167		100.00%	20.58%	3.03%	6.77%	0.00%	0.37%	0.32%	0.12%
168									

AllocFctr  
 Class Allocation Factors  
 Fac  
 Exh 6-8D

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
169	PriD-GenPt	167,091	61,589	8,204	986	1,584	9,868	32,121	1,072	2,924
170		100.00%	36.86%	4.91%	0.59%	0.95%	5.91%	19.22%	0.64%	1.75%
171										
172	PriD-UG	599,052	79,127	10,540	1,266	7,534	47,845	159,548	5,266	14,858
173		100.00%	13.21%	1.76%	0.21%	1.26%	7.99%	26.63%	0.88%	2.48%
174										
175	PriD-LTr	31,045	13,084	1,743	209	277	1,709	5,501	185	495
176		100.00%	42.14%	5.61%	0.67%	0.89%	5.51%	17.72%	0.59%	1.60%
177										
178	PriD-Pretax	96,402	78,527	5,450	591	3,863	5,833	1,219	632	(93)
179		100.00%	81.46%	5.65%	0.61%	4.01%	6.05%	1.26%	0.66%	-0.10%
180										
181	SecD-RB	112,773	8,407	1,478	135	1,252	10,135	36,182	1,092	3,312
182		100.00%	7.45%	1.31%	0.12%	1.11%	8.99%	32.08%	0.97%	2.94%
183										
184	SecD-Lab	660	82	12	1	8	56	196	6	18
185		100.00%	12.37%	1.83%	0.20%	1.17%	8.56%	29.70%	0.93%	2.73%
186										
187	SecD-DxPt	181,139	13,393	2,367	214	2,005	16,287	58,195	1,754	5,327
188		100.00%	7.39%	1.31%	0.12%	1.11%	8.99%	32.13%	0.97%	2.94%
189										
190	SecD-Pt	186,789	14,092	2,471	226	2,072	16,771	59,873	1,807	5,481
191		100.00%	7.54%	1.32%	0.12%	1.11%	8.98%	32.05%	0.97%	2.93%
192										
193	SecD-IntPt	4,722	356	62	6	52	424	1,513	46	139
194		100.00%	7.54%	1.32%	0.12%	1.11%	8.98%	32.05%	0.97%	2.93%
195										
196	SecD-UG	45,243	789	105	13	682	4,344	14,539	479	1,358
197		100.00%	1.74%	0.23%	0.03%	1.51%	9.60%	32.14%	1.06%	3.00%
198										
199	SecD-LTr	122,935	6,964	1,511	111	1,204	11,206	41,285	1,196	3,755
200		100.00%	5.66%	1.23%	0.09%	0.98%	9.12%	33.58%	0.97%	3.05%
201										
202	SecD-Pretax	8,088	8,687	772	92	272	205	(856)	23	(94)
203		100.00%	107.41%	9.54%	1.13%	3.36%	2.54%	-10.58%	0.28%	-1.16%
204										
205	SecC-RB	477,459	358,123	28,814	4,274	17,561	16,222	13,361	2,474	2,174
206		100.00%	75.01%	6.03%	0.90%	3.68%	3.40%	2.80%	0.52%	0.46%
207										
208	SecC-Lab	4,540	3,066	247	37	154	135	74	19	11
209		100.00%	67.54%	5.43%	0.81%	3.40%	2.98%	1.64%	0.43%	0.23%
210										



AllocFctr  
 Class Allocation Factors  
 Fac  
 Exh 6-8D

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
169	PriD-GenPt	167,091	32,175	4,417	10,833	-	599	520	198
170		100.00%	19.26%	2.64%	6.48%	0.00%	0.36%	0.31%	0.12%
171									
172	PriD-UG	599,052	179,816	32,303	54,753	-	2,809	2,442	947
173		100.00%	30.02%	5.39%	9.14%	0.00%	0.47%	0.41%	0.16%
174									
175	PriD-LTr	31,045	5,184	587	1,840	-	105	91	35
176		100.00%	16.70%	1.89%	5.93%	0.00%	0.34%	0.29%	0.11%
177									
178	PriD-Pretax	96,402	(1,440)	(1,063)	(1,795)	149	116	4,090	324
179		100.00%	-1.49%	-1.10%	-1.86%	0.15%	0.12%	4.24%	0.34%
180									
181	SecD-RB	112,773	35,188	5,393	8,857	-	671	534	137
182		100.00%	31.20%	4.78%	7.85%	0.00%	0.60%	0.47%	0.12%
183									
184	SecD-Lab	660	194	31	48	-	4	3	1
185		100.00%	29.38%	4.71%	7.30%	0.00%	0.54%	0.45%	0.14%
186									
187	SecD-DxPt	181,139	56,547	8,648	14,243	-	1,080	859	219
188		100.00%	31.22%	4.77%	7.86%	0.00%	0.60%	0.47%	0.12%
189									
190	SecD-Pt	186,789	58,207	8,914	14,655	-	1,111	884	226
191		100.00%	31.16%	4.77%	7.85%	0.00%	0.59%	0.47%	0.12%
192									
193	SecD-IntPt	4,722	1,471	225	370	-	28	22	6
194		100.00%	31.16%	4.77%	7.85%	0.00%	0.59%	0.47%	0.12%
195									
196	SecD-UG	45,243	15,703	2,997	3,674	-	254	221	86
197		100.00%	34.71%	6.62%	8.12%	0.00%	0.56%	0.49%	0.19%
198									
199	SecD-LTr	122,935	38,780	5,413	10,013	-	781	599	118
200		100.00%	31.55%	4.40%	8.14%	0.00%	0.64%	0.49%	0.10%
201									
202	SecD-Pretax	8,088	(933)	(230)	(155)	11	(9)	279	24
203		100.00%	-11.54%	-2.85%	-1.91%	0.13%	-0.11%	3.45%	0.30%
204									
205	SecC-RB	477,459	11,210	2,325	217	0	1	17,677	3,024
206		100.00%	2.35%	0.49%	0.05%	0.00%	0.00%	3.70%	0.63%
207									
208	SecC-Lab	4,540	42	9	1	0	0	713	31
209		100.00%	0.93%	0.19%	0.02%	0.00%	0.00%	15.71%	0.68%
210									

AllocFctr  
 Class Allocation Factors  
 Fac  
 Exh 6-8D

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
211	SecC-DxPt	774,299	566,923	45,614	6,766	27,752	25,656	21,469	3,921	3,506
212		100.00%	73.22%	5.89%	0.87%	3.58%	3.31%	2.77%	0.51%	0.45%
213										
214	SecC-Pt	813,184	593,186	47,727	7,079	29,074	26,815	22,106	4,088	3,597
215		100.00%	72.95%	5.87%	0.87%	3.58%	3.30%	2.72%	0.50%	0.44%
216										
217	SecC-IntPt	20,556	14,994	1,206	179	735	678	559	103	91
218		100.00%	72.95%	5.87%	0.87%	3.58%	3.30%	2.72%	0.50%	0.44%
219										
220	SecC-UG	35,333	25,148	2,023	300	1,930	2,707	1,514	698	298
221		100.00%	71.17%	5.73%	0.85%	5.46%	7.66%	4.29%	1.98%	0.84%
222										
223	SecC-LTr	336,807	247,925	19,948	2,959	11,042	10,496	15,813	1,696	2,824
224		100.00%	73.61%	5.92%	0.88%	3.28%	3.12%	4.69%	0.50%	0.84%
225										
226	SecC-UG	35,333	25,148	2,023	300	1,930	2,707	1,514	698	298
227		100.00%	71.17%	5.73%	0.85%	5.46%	7.66%	4.29%	1.98%	0.84%
228										
229	SecC-Pretax	33,478	9,341	1,424	73	61	3,409	9,146	308	688
230		100.00%	27.90%	4.25%	0.22%	0.18%	10.18%	27.32%	0.92%	2.05%
231										
232	Bill-RB	283,568	200,249	18,381	2,208	9,014	20,390	24,411	2,427	2,192
233		100.00%	70.62%	6.48%	0.78%	3.18%	7.19%	8.61%	0.86%	0.77%
234										
235	Bill-Lab	16,280	11,691	1,387	105	438	807	1,424	99	133
236		100.00%	71.81%	8.52%	0.64%	2.69%	4.96%	8.75%	0.61%	0.82%
237										
238	Bill-DxLab	5,722	3,151	284	35	152	560	1,197	65	106
239		100.00%	55.06%	4.96%	0.61%	2.65%	9.78%	20.92%	1.13%	1.85%
240										
241	Bill-DxPt	151,169	92,079	7,376	1,094	4,773	16,665	22,109	1,916	1,942
242		100.00%	60.91%	4.88%	0.72%	3.16%	11.02%	14.63%	1.27%	1.28%
243										
244	Bill-Pt	291,701	192,533	19,294	1,997	8,563	23,685	34,570	2,777	3,104
245		100.00%	66.00%	6.61%	0.68%	2.94%	8.12%	11.85%	0.95%	1.06%
246										
247	Bill-IntPt	285,340	223,442	18,016	2,660	11,282	16,055	7,791	1,913	702
248		100.00%	78.31%	6.31%	0.93%	3.95%	5.63%	2.73%	0.67%	0.25%
249										
250	Bill-Pretax	2,717	(31,857)	(4,386)	(211)	(1,447)	1,142	9,731	17	733
251		100.00%	-1172.41%	-161.41%	-7.75%	-53.26%	42.01%	358.13%	0.61%	26.97%
252										

AllocFctr  
Class Allocation Factors  
Fac  
Exh 6-8D

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
211	SecC-DxPt	774,299	18,199	3,777	352	0	1	45,551	4,812
212		100.00%	2.35%	0.49%	0.05%	0.00%	0.00%	5.88%	0.62%
213									
214	SecC-Pt	813,184	18,562	3,851	359	0	1	51,661	5,077
215		100.00%	2.28%	0.47%	0.04%	0.00%	0.00%	6.35%	0.62%
216									
217	SecC-IntPt	20,556	469	97	9	0	0	1,306	128
218		100.00%	2.28%	0.47%	0.04%	0.00%	0.00%	6.35%	0.62%
219									
220	SecC-UG	35,333	425	88	8	0	0	26	166
221		100.00%	1.20%	0.25%	0.02%	0.00%	0.00%	0.07%	0.47%
222									
223	SecC-LTr	336,807	17,337	3,639	336	0	0	408	2,385
224		100.00%	5.15%	1.08%	0.10%	0.00%	0.00%	0.12%	0.71%
225									
226	SecC-UG	35,333	425	88	8	0	0	26	166
227		100.00%	1.20%	0.25%	0.02%	0.00%	0.00%	0.07%	0.47%
228									
229	SecC-Pretax	33,478	8,622	873	2,753	48	221	(3,338)	(152)
230		100.00%	25.76%	2.61%	8.22%	0.14%	0.66%	-9.97%	-0.45%
231									
232	Bill-RB	283,568	2,791	382	219	34	0	133	737
233		100.00%	0.98%	0.13%	0.08%	0.01%	0.00%	0.05%	0.26%
234									
235	Bill-Lab	16,280	166	18	8	2	0	0	1
236		100.00%	1.02%	0.11%	0.05%	0.01%	0.00%	0.00%	0.00%
237									
238	Bill-DxLab	5,722	147	17	8	2	0	0	0
239		100.00%	2.56%	0.30%	0.14%	0.03%	0.00%	0.00%	0.00%
240									
241	Bill-DxPt	151,169	2,715	323	146	31	-	-	-
242		100.00%	1.80%	0.21%	0.10%	0.02%	0.00%	0.00%	0.00%
243									
244	Bill-Pt	291,701	4,337	508	279	46	0	1	6
245		100.00%	1.49%	0.17%	0.10%	0.02%	0.00%	0.00%	0.00%
246									
247	Bill-IntPt	285,340	923	110	43	11	0	349	2,040
248		100.00%	0.32%	0.04%	0.02%	0.00%	0.00%	0.12%	0.72%
249									
250	Bill-Pretax	2,717	18,035	2,012	5,535	84	449	2,923	(42)
251		100.00%	663.72%	74.04%	203.69%	3.09%	16.53%	107.59%	-1.56%
252									

AllocFctr  
 Class Allocation Factors  
 Fac  
 Exh 6-8D

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
253	Bill-OM	90,469	66,788	8,391	565	2,322	3,833	6,362	478	610
254		100.00%	73.82%	9.27%	0.62%	2.57%	4.24%	7.03%	0.53%	0.67%
255										
256	PriD-OM	90,133	33,549	4,469	537	851	5,299	17,236	576	1,568
257		100.00%	37.22%	4.96%	0.60%	0.94%	5.88%	19.12%	0.64%	1.74%
258										
259	SecC-OM	21,595	15,090	1,214	180	757	660	361	94	51
260		100.00%	69.88%	5.62%	0.83%	3.51%	3.06%	1.67%	0.43%	0.24%
261										
262	SecD-OM	3,089	401	59	6	36	262	912	28	84
263		100.00%	13.00%	1.93%	0.21%	1.16%	8.50%	29.53%	0.92%	2.71%
264										
265	Total-OM	205,286	115,828	14,133	1,288	3,967	10,055	24,871	1,175	2,313
266		100.00%	56.42%	6.88%	0.63%	1.93%	4.90%	12.12%	0.57%	1.13%
267										
268	Dist_NetRev	554,295	295,260	28,560	3,246	11,737	33,220	69,587	3,611	5,904
269		100.00%	53.27%	5.15%	0.59%	2.12%	5.99%	12.55%	0.65%	1.07%
270										
271	DistPlant	3,366,202	1,439,026	157,472	20,343	56,663	197,065	554,995	22,680	52,248
272		100.00%	42.75%	4.68%	0.60%	1.68%	5.85%	16.49%	0.67%	1.55%
273										
274	Labor	40,987	22,029	2,604	258	785	2,151	5,445	250	503
275		100.00%	53.75%	6.35%	0.63%	1.92%	5.25%	13.28%	0.61%	1.23%
276										
277	All_Labor	75,318	40,857	4,788	479	1,472	3,928	9,844	457	909
278		100.00%	54.25%	6.36%	0.64%	1.95%	5.21%	13.07%	0.61%	1.21%
279										
280	Total_RR	654,142	341,382	37,548	4,228	13,337	36,373	87,787	4,235	8,224
281		100.00%	52.19%	5.74%	0.65%	2.04%	5.56%	13.42%	0.65%	1.26%
282										

AllocFctr  
 Class Allocation Factors  
 Fac  
 Exh 6-8D

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Class Allocation Factors**

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
253	Bill-OM	90,469	841	91	76	7	2	40	62
254		100.00%	0.93%	0.10%	0.08%	0.01%	0.00%	0.04%	0.07%
255									
256	PriD-OM	90,133	17,196	2,335	5,810	-	322	280	107
257		100.00%	19.08%	2.59%	6.45%	0.00%	0.36%	0.31%	0.12%
258									
259	SecC-OM	21,595	206	42	4	0	0	2,783	153
260		100.00%	0.95%	0.19%	0.02%	0.00%	0.00%	12.89%	0.71%
261									
262	SecD-OM	3,089	898	142	224	-	17	14	4
263		100.00%	29.08%	4.61%	7.25%	0.00%	0.54%	0.45%	0.13%
264									
265	Total-OM	205,286	19,141	2,610	6,114	7	341	3,117	326
266		100.00%	9.32%	1.27%	2.98%	0.00%	0.17%	1.52%	0.16%
267									
268	Dist_NetRev	554,295	64,417	7,192	18,667	324	1,492	9,963	1,117
269		100.00%	11.62%	1.30%	3.37%	0.06%	0.27%	1.80%	0.20%
270									
271	DistPlant	3,366,202	544,658	81,923	168,215	31	9,419	53,659	7,805
272		100.00%	16.18%	2.43%	5.00%	0.00%	0.28%	1.59%	0.23%
273									
274	Labor	40,987	4,159	574	1,322	2	73	777	56
275		100.00%	10.15%	1.40%	3.22%	0.00%	0.18%	1.90%	0.14%
276									
277	All_Labor	75,318	7,509	1,036	2,386	3	133	1,405	113
278		100.00%	9.97%	1.38%	3.17%	0.00%	0.18%	1.87%	0.15%
279									
280	Total_RR	654,142	75,565	11,049	23,357	18	1,305	8,165	1,569
281		100.00%	11.55%	1.69%	3.57%	0.00%	0.20%	1.25%	0.24%
282									

**Duquesne Light Company**

**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**

**Class Allocated Cost of Service Study (ACOS)**

**INDEX TO EXHIBIT 6-9**

<b>Exhibit</b>	<b>Description</b>
Exh 6-9	Index to Exhibit 6-9
<a href="#">Exh 6-9A</a>	Allocator Values
<a href="#">Exh 6-9B</a>	Results of Functionalization and Classification of Distribution Assets
<a href="#">Exh 6-9C</a>	Development of Functionalization and Classification of Distribution Assets
<a href="#">Exh 6-9D</a>	Demand Allocators- Description
<a href="#">Exh 6-9E</a>	Demand Allocators-Calculations
<a href="#">Exh 6-9E-1</a>	Demand Allocators-PLCC
<a href="#">Exh 6-9F</a>	Revenue and Physical Allocators (Fully Projected Future Test Year)
<a href="#">Exh 6-9G</a>	Services Costs
<a href="#">Exh 6-9H</a>	Meter Allocators
<a href="#">Exh 6-9I</a>	Customer Records and Accounts Allocators
<a href="#">Exh 6-9J</a>	Write-Off Allocator
<a href="#">Exh 6-9K</a>	Customer Deposits

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Allocator Values**

Line	Allocator Names	Units	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
<b>ALLOCATION VALUES</b>											
1	<a href="#">MWh-Meter</a>	GWh	12,058	3,436	399	60	100	612	2,112	58	181
2	<a href="#">ICP</a>	MW	2,609.4	1,036.2	58.8	16.5	21.8	146.3	474.1	10.1	31.3
3	<a href="#">NCP</a>	MW	3,042.9	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
4	<a href="#">NCP-Prim</a>	MW	2,807.5	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
5	<a href="#">NCP-Prim-Net</a>	MW	72.9	0.0	0.0	0.0	0.1	2.0	11.5	0.3	1.5
6	<a href="#">NCP-Prim-NonNet</a>	MW	2,734.5	1,152.5	153.5	18.4	24.4	150.5	484.6	16.3	43.6
7	<a href="#">NCP-Prim-URD</a>	MW	149.4	130.0	17.3	2.1	0.0	0.0	0.0	0.0	0.0
8	<a href="#">NCP-Prim-Rad</a>	MW	1,443.2	28.8	3.8	0.5	24.4	150.5	484.6	16.3	43.6
9	<a href="#">NCP-Sec</a>	MW	2,721.1	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
10	<a href="#">NCP-Sec-Xfmr</a>	MW	1,296.0	0.0	26.5	0.0	0.0	89.1	475.0	8.8	43.2
11	<a href="#">NCP-Sec-Net</a>	MW	72.9	0.0	0.0	0.0	0.1	2.0	11.5	0.3	1.5
12	<a href="#">NCP-Sec-NonNet</a>	MW	2,648.1	1,152.5	153.5	18.4	24.4	150.5	484.6	16.3	43.6
13	<a href="#">NCP-Sec-URD</a>	MW	149.4	130.0	17.3	2.1	0.0	0.0	0.0	0.0	0.0
14	<a href="#">NCP-Sec-Rad</a>	MW	1,356.8	28.8	3.8	0.5	24.4	150.5	484.6	16.3	43.6
15	<a href="#">NCP-Sec-Rad-Xfmr</a>	MW	1,310.8	0.0	0.0	0.0	19.2	146.4	483.2	15.8	43.5
16	<a href="#">MWh- Tx Level</a>	GWh	13,106	3,770	437	66	110	672	2,317	64	199
17	<a href="#">Avg-Cust</a>	#	604,358	496,018	39,909	5,920	24,936	20,206	6,772	2,507	642
18	<a href="#">Avg-Cust-Net</a>	#	794	0	0	0	162	278	171	81	36
19	<a href="#">Avg-Cust-Net-Xfmr</a>	#	122	0	0	0	2	6	40	2	8
20	<a href="#">Avg-Cust-NonNet</a>	#	603,555	496,018	39,909	5,920	24,774	19,928	6,601	2,426	606
21	<a href="#">Avg-Cust-URD</a>	#	47,417	43,407	3,492	518					
22	<a href="#">Avg-Cust-Rad</a>	#	556,147	452,611	36,417	5,402	24,774	19,928	6,601	2,426	606
23	<a href="#">Services Cost</a>	#	289,354	238,064	19,154	2,841	12,152	11,191	3,751	1,389	355
24	<a href="#">Meters</a>	#	605,719	498,187	39,909	5,920	25,825	23,476	7,868	2,699	691
25	<a href="#">Meter Cost</a>	\$000	102,540	62,458	5,003	742	3,238	11,304	14,997	1,300	1,317
26	<a href="#">Meter Tech</a>	\$000	123,555	62,458	5,003	742	3,238	13,565	29,994	1,560	2,634
27	<a href="#">AMI Cost</a>	\$000	44,371	29,226	2,341	347	1,515	5,985	3,461	688	304
28	<a href="#">Acct370</a>	\$000	102,540	62,458	5,003	742	3,238	11,304	14,997	1,300	1,317
29	<a href="#">Dist_Rev</a>	\$000	550,378	292,160	28,036	3,230	11,675	33,160	69,472	3,602	5,890
30	<a href="#">Total_Rev</a>	\$000	844,336	477,890	49,647	6,490	16,581	56,775	107,796	5,960	8,853
31	<a href="#">Supp_Rev</a>	\$000	227,343	137,809	18,774	2,570	4,109	18,524	31,678	1,989	2,496
32	<a href="#">Trans_Rev</a>	\$000	66,615	47,921	2,837	691	798	5,091	6,646	369	467
33	<a href="#">Total_Rev_POLR</a>	\$000	1,382,826	551,273	53,468	7,478	18,321	76,555	211,295	7,422	17,775
34	Revenue-Res	\$000	534,027	477,890	49,647	6,490					
35	<a href="#">CustDeposits</a>	\$000	7,717	4,590	574	40	455	760	835	70	76
36	<a href="#">Acct901903</a>	\$000	100.00%	80.88%	10.47%	0.66%	2.70%	2.34%	2.16%	0.32%	0.26%
37											
38	<a href="#">Write-Offs</a>	\$000	100.00%	79.14%	13.37%	0.41%	1.58%	1.55%	2.94%	0.25%	0.37%
39	StLgt-Cost	\$000	1								
40	<a href="#">Calls In</a>	#	100.00%	83.67%	6.79%	1.00%	3.23%	2.83%	1.39%	0.35%	0.13%
41	Bills	#	7,252,295	5,952,211	478,910	71,035	299,232	242,476	81,264	30,085	7,699
42	MWh-Res	MWh	3,895	3,436	399	60					
43	Cust-Res	#	541,846	496,018	39,909	5,920					
44	Cust-NonRes	#	62,512	0	0	0	24,936	20,206	6,772	2,507	642

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Allocator Values**

Line	Allocator Names	Units	Total	GL	GLH	L	HVPS	SE	SL	UMS
<b>ALLOCATION VALUES</b>										
1	<a href="#">MWh-Meter</a>	GWh	12,058	2,560	315	938	1,213	25	29	21
2	<a href="#">ICP</a>	MW	2,609.4	465.8	56.8	152.7	136.4	0.0	0.0	2.6
3	<a href="#">NCP</a>	MW	3,042.9	496.6	66.7	167.2	232.8	9.3	8.1	3.1
4	<a href="#">NCP-Prim</a>	MW	2,807.5	494.0	66.7	167.2	0.0	9.3	8.1	3.1
5	<a href="#">NCP-Prim-Net</a>	MW	72.9	37.4	15.0	5.1	0.0	0.0	0.0	0.0
6	<a href="#">NCP-Prim-NonNet</a>	MW	2,734.5	456.6	51.7	162.1	0.0	9.3	8.1	3.0
7	<a href="#">NCP-Prim-URD</a>	MW	149.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	<a href="#">NCP-Prim-Rad</a>	MW	1,443.2	456.6	51.7	162.1	0.0	9.3	8.1	3.0
9	<a href="#">NCP-Sec</a>	MW	2,721.1	459.2	63.6	118.6	0.0	9.3	8.1	3.1
10	<a href="#">NCP-Sec-Xfmr</a>	MW	1,296.0	457.1	63.4	118.6	0.0	9.3	5.0	0.0
11	<a href="#">NCP-Sec-Net</a>	MW	72.9	37.4	15.0	5.1	0.0	0.0	0.0	0.0
12	<a href="#">NCP-Sec-NonNet</a>	MW	2,648.1	421.8	48.6	113.5	0.0	9.3	8.1	3.0
13	<a href="#">NCP-Sec-URD</a>	MW	149.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	<a href="#">NCP-Sec-Rad</a>	MW	1,356.8	421.8	48.6	113.5	0.0	9.3	8.1	3.0
15	<a href="#">NCP-Sec-Rad-Xfmr</a>	MW	1,310.8	421.7	48.6	113.5	0.0	9.3	7.9	1.9
16	<a href="#">MWh- Tx Level</a>	GWh	13,106	2,800	345	1,018	1,226	27	31	23
17	<a href="#">Avg-Cust</a>	#	604,358	736	88	20	9	1	964	5,630
18	<a href="#">Avg-Cust-Net</a>	#	794	52	11	1	0	0	0	2
19	<a href="#">Avg-Cust-Net-Xfmr</a>	#	122	52	11	1	0	0	0	0
20	<a href="#">Avg-Cust-NonNet</a>	#	603,555	684	77	19		1	964	5,628
21	<a href="#">Avg-Cust-URD</a>	#	47,417							
22	<a href="#">Avg-Cust-Rad</a>	#	556,147	684	77	19	9	1	964	5,628
23	<a href="#">Services Cost</a>	#	289,354	408	49	0	0	0	0	0
24	<a href="#">Meters</a>	#	605,719	966	115	52	11	0	0	0
25	<a href="#">Meter Cost</a>	\$000	102,540	1,841	219	99	21	0	0	0
26	<a href="#">Meter Tech</a>	\$000	123,555	3,683	438	198	42	0	0	0
27	<a href="#">AMI Cost</a>	\$000	44,371	425	51	23	5	0	0	0
28	<a href="#">Acct370</a>	\$000	102,540	1,841	219	99	21	0	0	0
29	<a href="#">Dist_Rev</a>	\$000	550,378	64,407	7,192	18,667	324	1,492	9,959	1,115
30	<a href="#">Total_Rev</a>	\$000	844,336	72,758	9,480	18,667	324	1,492	10,303	1,321
31	<a href="#">Supp_Rev</a>	\$000	227,343	6,930	1,940	0	0	0	344	181
32	<a href="#">Trans_Rev</a>	\$000	66,615	1,420	349	0	0	0	0	25
33	<a href="#">Total_Rev_POLR</a>	\$000	1,382,826	234,985	28,393	81,302	78,830	2,311	10,961	2,455
34	Revenue-Res	\$000	534,027							
35	<a href="#">CustDeposits</a>	\$000	7,717	316	0	0	0	0	0	0
36	<a href="#">Acct901903</a>	\$000	100.00%	0.19%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
37										
38	<a href="#">Write-Offs</a>	\$000	100.00%	0.23%	0.01%	0.00%	0.00%	0.00%	0.10%	0.06%
39	StLgt-Cost	\$000	1						1	
40	<a href="#">Calls In</a>	#	100.00%	0.46%	0.06%	0.10%	0.00%	0.00%	0.00%	0.00%
41	Bills	#	7,252,295	8,837	1,057	241	108	12	11,568	67,561
42	MWh-Res	MWh	3,895							
43	Cust-Res	#	541,846							
44	Cust-NonRes	#	62,512	736	88	20	9	1	964	5,630



**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Results of Functionalization and Classification of Distribution Assets**

Line	Acct. #	Account Description	Account Dollars \$000	Primary Distribution % of Total	Secondary % of Total	Customer Component of Secondary	Secondary Distribution Function	Customer Component of Secondary	Billing Function- 100% Customer	Customer Component of Account
1	360	Land & Land Rights	23,190	100.00%	0.00%	N/A	0			
2										
3	361	Structures & Improvements	71,327	100.00%	0.00%	N/A	0			
4										
5	362	Station Equipment	523,748	100.00%	0.00%	N/A	0			
6										
7		Station Equipment, Structures and Equipment- Customers Premises	13,188	100.00%	0.00%	N/A	0			
8										
9	364	Poles, Towers & Fixtures	624,016	79.62%	20.38%	94.93%	127,160	120,708		19.34%
10										
11	365	Overhead Conductors & Devices	629,457	79.62%	20.38%	94.93%	128,269	121,760		19.34%
12										
13	366	Underground Conduits:								
14		UG Radial	157,950	89.37%	10.63%	28.60%	16,789	4,801		3.04%
15		UG Network	30,713	84.96%	15.04%	43.39%	4,620	2,005		6.53%
16		URD	30,713	85.03%	14.97%	100.00%	4,599	4,599		14.97%
17		Account 366 Total	219,376	88.14%	11.86%	43.85%	26,009	11,405	0	5.20%
18										
19	367	Underground Conductors:								
20		UG Radial	331,382	89.37%	10.63%	28.60%	35,225	10,073		3.04%
21		UG Network	64,435	84.96%	15.04%	43.39%	9,693	4,206		6.53%
22		URD	64,435	85.03%	14.97%	100.00%	9,649	9,649		14.97%
23		Account 367 Total	460,252	88.14%	11.86%	43.85%	54,567	23,928	0	5.20%
24										

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Results of Functionalization and Classification of Distribution Assets**

Line	Acct. #	Account Description	Account Dollars \$000	Primary Distribution % of Total	Secondary % of Total	Customer Component of Secondary	Secondary Distribution Function	Customer Component of Secondary	Billing Function-100% Customer	Customer Component of Account
25		368 Line Transformers:								
26		Overhead	300,124	10.34%	89.66%	89.42%	269,079	240,610		80.17%
27		UG Radial	95,034	0.00%	100.00%	14.11%	95,034	13,410		14.11%
28		UG Network	44,726	0.00%	100.00%	89.18%	44,726	39,887		89.18%
29		URD	50,903	0.00%	100.00%	84.28%	50,903	42,900		84.28%
30		Account 368 Total	490,787	6.33%	93.67%	73.26%	459,742	336,807	0	68.63%
31										
32		369 Services	114,962	0.00%	100.00%	100.00%	114,962	114,962		100.00%
33		370 Meters	151,169	0.00%	100.00%	100.00%		0	151,169	100.00%
34		373 Street Lighting	44,730	0.00%	100.00%	100.00%	44,730	44,730		100.00%
35										
36			3,366,202	71.62%	28.38%	81.04%	955,438	774,299	151,169	27.49%

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Development of Functionalization and Classification of Distribution Assets**

Line

<b>Account 365- Overhead Conductors and Devices</b>							
<b>Primary / Secondary Split (\$000s)</b>							
		<b>1999-2005</b>	<b>2006-2009</b>	<b>2010-2012</b>	<b>2013-2016</b>	<b>2017-2019</b>	<b>Average</b>
4	Purchases of Conductors for OH	\$54,674	\$37,971	\$3,345	\$4,323	\$6,665	\$106,977
5	Purchases for Secondary System	\$10,372	\$7,319	\$746	\$982	\$2,380	\$21,799
6	<b>Secondary component</b>	18.97%	19.28%	22.30%	22.72%	35.71%	<b>20.38%</b>
7							23.80%
<b>Secondary Customer Component</b>							
		<b>1999-2005</b>	<b>2006-2009</b>	<b>2010-2012</b>	<b>2013-2016</b>	<b>2017-2019</b>	<b>Average</b>
<b>Description</b>	<b>% of Secondary System</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	
11	1/0 Al Triplex	95%	\$3.89	\$4.62	\$3.60	\$2.40	\$2.02 Need
12	1/0 Al- 1 Conductor Reel	5%	\$9.79	\$12.05	\$6.53	\$4.69	\$3.02 Need
13	Average	100%	\$4.19	\$4.99	\$3.75	\$2.51	\$2.07
14							
15	Minimum- 1/0 Al Triplex		\$3.89	\$4.62	\$3.60	\$2.40	\$2.02
16	<b>Customer Component</b>		92.95%	92.56%	96.09%	95.45%	97.58%
17							<b>94.93%</b>

18

<b>Account 366- Underground Conduits</b>	
<u>Engineering Estimates</u>	
21	UG Radial 72%
22	UG Network 14%
23	URD 14%
24	100%

25

<b>Account 367- Underground Conductors</b>	
<u>Engineering Estimates</u>	
28	UG Radial 72%
29	UG Network 14%
30	URD 14%
31	100%

32

33

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Development of Functionalization and Classification of Distribution Assets**

Line

<b>Accounts 366 and 367- UG Radial Portion</b>							
<b>Primary / Secondary Split (\$000s)</b>							
		<b>1999-2005</b>	<b>2006-2009</b>	<b>2010-2012</b>	<b>2013-2016</b>	<b>2017-2019</b>	<b>Average</b>
37	Purchases of Conductors for Radial UG	\$33,119	\$34,814	\$10,307	\$10,443	\$6,657	\$95,339
38	Purchases for Secondary System	3,929	5,625	61	119	401	\$10,134
39	<b>Secondary component</b>	11.86%	16.16%	0.59%	1.14%	6.02%	<b>10.63%</b>
40							7.15%
<b>Secondary Customer Component</b>							
		<b>1999-2005</b>	<b>2006-2009</b>	<b>2010-2012</b>	<b>2013-2016</b>	<b>2017-2019</b>	<b>Average</b>
43	<b>Description</b>	<b>% of Secondary System</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>
44	3-1/c-500 600V and 4/0 Neutral	100%	\$46.41	\$56.48	\$67.57	\$66.82	\$56.63
45	Minimum- 1-1/c-1/0 and #3 Neutral		\$15.15	\$16.17	\$14.97	\$13.54	\$22.25
46	<b>Customer Component</b>		32.64%	28.63%	22.15%	20.26%	<b>28.60%</b>

47

48

<b>Accounts 366 and 367- UG Network Portion</b>							
<b>Primary / Secondary Split</b>							
				<b>2010-2012</b>	<b>2013-2016</b>	<b>2017-2019</b>	<b>Average</b>
52	Purchases of Conductors for UG Network			\$4,411	\$4,473	\$638	\$9,521
53	Purchases for Secondary System			\$616	\$730	\$86	\$1,432
54	<b>Secondary component</b>			13.96%	16.33%	13.52%	<b>15.04%</b>
55							14.60%
		<b>1999-2005</b>	<b>2006-2009</b>	<b>2010-2012</b>	<b>2013-2016</b>	<b>2017-2019</b>	<b>Average</b>
58	<b>Description</b>	<b>% of Secondary</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>
59	3-1/c-500 5kV PILC and 4/0 Neutral	100%	\$63.41	\$77.13	\$76.48	80.98	152.49
60	Minimum- 1-1/c-500 5kV PILC		\$32.16	\$36.76	\$32.51	32.55	54.71
61	<b>Customer Component</b>		50.72%	47.66%	42.51%	40.20%	<b>43.39%</b>

62

63

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Development of Functionalization and Classification of Distribution Assets**

Line

<b>Accounts 366 and 367- URD Portion</b>							
<b>Primary / Secondary Split</b>							
	<b>1999-2005</b>	<b>2006-2009</b>	<b>2010-2012</b>	<b>2013-2016</b>	<b>2017-2019</b>	<b>Average</b>	
67	Purchases of Conductors for URD	\$9,590	\$7,040	\$971	\$1,034	\$1,566	\$20,201
68	Purchases for Secondary System	\$1,780	\$671	\$157	\$177	\$240	\$3,025
69	<b>Secondary component</b>	18.56%	9.54%	16.17%	17.09%	15.32%	<b>14.97%</b>
70							15.34%
<b>Secondary Customer Component</b>							
	<b>1999-2005</b>		<b>2010-2012</b>	<b>2013-2016</b>	<b>2017-2019</b>	<b>Average</b>	
<b>Description</b>	<b>% of Secondary System</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>	<b>Unit Cost</b>		
74	4/0 Al in polyduct	100%	\$4.66	\$4.85	\$5.40	\$10.09	
75	4/0 Al in polyduct- Minimum		\$4.66	\$4.85	\$5.40	\$10.09	
76	<b>Customer Component</b>	100.00%	100.00%	100.00%	100.00%	100.00%	<b>100.00%</b>

<b>Account 368.1- Overhead Transformers</b>							
<b>Primary / Secondary Split</b>							
<b>Secondary component</b>		<b>89.62%</b>	<b>90.44%</b>	<b>89.32%</b>	<b>89.24%</b>	<b>89.66%</b>	
						Average	
<b>Secondary Customer Component</b>							
<b>Description</b>	<b>Number</b>	<b>2005</b>	<b>2010</b>	<b>2013</b>	<b>2017</b>	<b>Average</b>	
85	Total account 368.1 secondary	96,012	\$1,155	\$1,935	\$2,482	\$6,548 Average	
86	Minimum 25 kVa	33,531	\$1,004	\$1,784	\$2,365	\$5,452 Minimum	
87	<b>Customer Component</b>		86.95%	92.17%	95.29%	83.26%	<b>89.42%</b>

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Development of Functionalization and Classification of Distribution Assets**

Line

Account 368.3- UG Radial Transformers							
Primary / Secondary Split							
90							
91							
92	Secondary component, estimated by Engineering					100.00%	
93							
94	Secondary Customer Component						
95	Description	Number	2005	2010	2013	2017	Average
96	Total account 368.3 secondary	5,823	\$6,440	\$10,421	\$15,602	\$37,898	Average
97	Minimum 25 kVa	262	\$983	\$1,390	\$1,968	\$5,773	Minimum
98	<b>Customer Component</b>		<u>15.26%</u>	<u>13.34%</u>	<u>12.61%</u>	<u>15.23%</u>	<b>14.11%</b>
99							

Account 368.5- UG Network Transformers							
Primary / Secondary Split							
101							
102							
103	Secondary component, estimated by Engineering					100.00%	
104							
105	Secondary Customer Component						
106	Description	Number	2005	2010	2013	2017	Average
107	Total account 368.5 secondary	612	\$24,372	\$46,693	\$52,867	\$122,302	Average
108	Minimum 500 kVa	297	\$20,160	\$43,866	\$49,907	\$104,766	Minimum
109	<b>Customer Component</b>		<u>82.72%</u>	<u>93.94%</u>	<u>94.40%</u>	<u>85.66%</u>	<b>89.18%</b>
110	Minimum to meet ANSI standards						
111							

Account 368.7- URD Transformers							
Primary / Secondary Split							
112							
113							
114	Secondary component, estimated by Engineering					100.00%	
115							
116	Secondary Customer Component						
117	Description	Number	2005	2010	2013	2017	Average
118	Total account 368.7secondary	10,715	\$2,134	\$3,420	\$4,311	\$10,640	Average
119	Minimum 25 kVa	4,128	\$1,733	\$2,934	\$3,790	\$8,748	Minimum
120	<b>Customer Component</b>		<u>81.20%</u>	<u>85.78%</u>	<u>87.91%</u>	<u>82.22%</u>	<b>84.28%</b>
121							

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost Of Service Study**  
**DEMAND ALLOCATORS**

**USE OF DEMAND ALLOCATORS**

The table below shows how demand allocators are used in the Class Allocated Cost of Service Study (ACOS).

<b>Assets (Accounts)</b>	<b>Allocator for Demand Component of Primary Distribution</b>	<b>Allocator for Demand Component of Secondary Distribution</b>
<b>Substations- Equipment, Structures, Land (#360, #361, #362)</b>		
Network	NCP-Primary-Network	N/A (Note A)
Non-Network	NCP-Primary	N/A (Note A)
<b>Poles, Towers, Fixtures (#364) and OH Conductors (#365)</b>		
	NCP-Primary-NonNetwork	NCP-Secondary-NonNetwork
<b>UG Conduits (#366); UG Conductors (#367)</b>		
Radial	NCP-Primary-Radial	NCP-Secondary-Radial
Network	NCP-Primary-Network	NCP-Secondary-Network
Underground Residential Development (URD)	NCP-Primary-URD	N/A (Note B)
<b>Line Transformers (#368)</b>		
OH (368.1)	NCP-Primary-NonNetwork	NCP-Secondary-Xfmr
UG-Radial (368.3)	N/A (Note C)	NCP-Secondary-Radial-Xfmr
UG-Network (368.5)	N/A (Note C)	NCP-Secondary-Network
UG-URD (368.7)	N/A (Note C)	NCP-Secondary-URD
Note A- Distribution Substations are 100% Primary distribution.		
Note B- Secondary distribution URD UG Conduits and UG Conductors are 100% Customer-related		
Note C- All UG (Radial, Network, URD) Transformers) are 100% Secondary distribution.		

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost Of Service Study**  
**DEMAND ALLOCATORS**

**OVERVIEW**

To develop the demand allocators, hourly loads by rate class were obtained for each of the fifteen years 2005-2019. This information is developed and used by the Company to develop its rates for Transmission service. Class contributions are determined from a combination of load profiles (RS, RH, RA,GS, portions of GM and GMH and Lighting classes) and 100% metered loads (most of GM and GMH and all of GL, GLH, L and HVPS). The class load values were developed at the Transmission level and exclude non-retail loads.

The annual load factor was developed for each rate class, computed as follows:

$$\text{Class NCP Load Factor} = \text{Class Annual MWh} / (\text{Class Annual Peak} \times 8760 \text{ or } 8784 \text{ hours})$$

For each rate class the average of the eight annual load factors, i.e., the *average annual load factor*, was computed.

In addition, for each class, metered kWh deliveries for the FPFTY, which are normalized kWh, were multiplied by the appropriate loss factor, to determine the *normalized class kWh at the Transmission level*.

**NCP ALLOCATOR**

This allocator measures each class' annual peak on the Transmission system regardless of when it occurred. The value for each rate class was computed by multiplying the *average load factor* for the class by the *normalized class kWh at the Transmission level*. All customer loads are included. This allocator is the starting point for development of the other NCP allocators, although is not used as an allocator in the ACOS.

**PRIMARY DISTRIBUTION SYSTEM ALLOCATORS**

**NCP-Primary**

This allocator measures each class' annual peak on the Primary Distribution system. The allocator is developed by eliminating, from the NCP value for each class, the contribution



**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost Of Service Study**  
**DEMAND ALLOCATORS**

of customers taking service at Sub-Transmission voltage. Therefore, the HVPS allocator value is zero, because all HVPS customers take service at Sub-Transmission voltage. GL is the only other class with Sub-Transmission customers (past rate L customers have been migrated to HVPS); the portions of the NCP due to customers taking service at Sub-Transmission voltage are eliminated. For all other classes, the values are the same as the NCP values.

**NCP-Primary-Network**

This allocator measures each class' annual peak on the UG Network portion of the Primary Distribution system. Annual kWh, Billed demand and contribution to the 2016 Network peak was obtained for each customer; these were summed by rate class.

**NCP-Primary-NonNetwork**

This allocator measures each class' annual peak on the Non-Network portion of the Primary Distribution system. It is computed by subtracting NCP-Primary-Network values from NCP-Primary values, by class.

**NCP-Primary-URD**

This allocator measures each class' annual peak on the URD portion of the Primary Distribution system. Only the Residential classes (RS, RH, RA) are served by the URD system. URD customers were estimated to be responsible for 11.28% of their respective class NCPs.

**NCP-Primary-Radial**

This allocator measures each class' annual peak on the Radial portion of the Primary Distribution system. The Radial portion excludes the UG Network; it also excludes an estimated 97.5% of Residential customers. The allocator is computed by subtracting from the NCP-Primary value for each rate class, the NCP-Primary-Network value and and 97.5% of the NCP-Primary-Residential value.

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost Of Service Study**  
**DEMAND ALLOCATORS**

**SECONDARY DISTRIBUTION SYSTEM ALLOCATORS**

**NCP-Secondary**

This allocator measures each class' annual peak on the Secondary Distribution system. The allocator is developed by eliminating, from the NCP-Primary value for each class, the contribution of customers taking service at Primary voltage. Classes with Primary voltage customers are L, GL and GLH. For all other classes, the values are the same as for NCP-Primary (some GM and GMH customers take service at Primary voltage but the loads are very small and were not considered).

**NCP-Secondary-Xfmr**

This allocator measures the portion of each class' annual peak on the Secondary Distribution system above the Peak Load Carrying Capability (PLCC) of the OH Transformer Minimum System. The PLCC is equal to the number of OH transformers times the capacity (in kVA) of the minimum size transformer, at a power factor of 80%. The total capacity of this system is approximately 3.2 kW per customer; therefore in computing the allocator, peak demands above 3.2 kW per customer are deducted from the NCP-Secondary allocator for each class.

**NCP-Secondary-Network**

This allocator measures each class' annual peak on the UG Network portion of the Secondary Distribution system. It is the same as the NCP-Primary-Network allocator, except the demands of Network customers taking service at Primary voltage are removed.

**NCP-Secondary-Non-Network**

This allocator measures each class' annual peak on the Non-Network portion of the Secondary Distribution system. It is computed by subtracting NCP-Secondary-Network values from NCP-Secondary values, by class.

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost Of Service Study**  
**DEMAND ALLOCATORS**

**NCP-Secondary-URD**

This allocator measures each class' annual peak on the URD portion of the Secondary Distribution system. All URD customers are served at Secondary voltages, therefore the values are the same as for NCP-Primary-URD.

**NCP-Secondary-Radial**

This allocator measures each class' annual peak on the Radial portion of the Secondary Distribution system. The Radial portion excludes the UG Network; it also excludes an estimated 97.5% of Residential customers. The allocator is computed by subtracting from the NCP-Secondary value for each rate class, the NCP-Secondary-Network value and 97.5% of the NCP-Secondary-Residential value.

**NCP-Secondary-Radial-Xfmr**

This allocator measures the portion of each class' annual peak on the Radial portion of the Secondary Distribution system above the Peak Load Carrying Capability (PLCC) of the OH Transformer Minimum System. The PLCC is equal to the number of Radial transformers times the capacity (in kVA) of the minimum size transformer, at a power factor of 80%. The total capacity of this system is approximately 0.2 kW per customer; therefore in computing the allocator, peak demands above 0.2 kW per customer are deducted from the NCP-Secondary-Radial allocator for each class.

**1CP ALLOCATOR**

This allocator measures each class' contribution to the system peak for the year. The 1CP allocator is not used in the ACOS. It was developed based on average load factors over an eight-year period, computed as follows:

$$\text{Class 1CP Load Factor} = \text{Class Annual MWh} / \text{Class Contribution to Annual System Peak X} \\ \text{8760 or 8784 hours)}$$

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Demand Allocators-Calculations**

Line	Allocator	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
			Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	
1	<b>ICP</b>	2019	2,611.7	1,099.6	54.0	14.7	18.4	152.4	402.5	9.3	31.8
2		2018	2,756.5	1,121.0	54.2	14.9	20.8	136.4	491.0	7.4	41.5
3		2017	2,662.3	1,056.6	49.3	13.8	19.3	115.6	476.9	6.6	38.4
4		2016	2,749.5	1,040.0	51.5	13.6	22.3	130.5	495.1	6.4	39.2
5		2015	2,688.4	1,104.8	52.7	13.7	19.2	123.7	440.0	6.3	38.6
6		2014	2,638.1	945.0	46.0	11.4	17.2	121.7	471.2	7.5	40.0
7		2013	2,909.1	1,136.0	55.3	13.9	17.6	126.9	482.3	8.2	42.3
8		2012	3,051.0	1,144.2	55.2	14.3	18.8	136.8	509.1	8.2	45.2
9		2011	3,008.2	1,272.6	61.3	16.2	17.8	128.9	476.0	8.3	44.5
10		2010	2,885.6	1,053.8	53.2	13.4	20.9	154.3	538.3	7.9	42.4
11		2009	2,711.3	951.0	49.5	12.8	17.9	154.5	512.4	8.5	40.4
12		2008	2,818.6	1,097.0	55.2	14.2	17.3	182.7	478.7	12.3	38.0
13		2007	2,882.2	1,145.7	53.8	14.6	18.8	178.1	511.0	10.0	40.7
14		2006	3,049.1	1,168.6	48.0	13.2	21.8	166.2	565.1	9.2	43.0
15		2005	2,880.6	1,130.2	50.6	13.2	19.6	149.9	509.7	8.8	41.3
16	LF ICP	2019	57.78%	39.72%	86.62%	50.22%	61.30%	52.59%	62.80%	67.06%	77.65%
17	LF ICP	2018	57.48%	41.16%	89.68%	50.61%	56.50%	50.52%	57.19%	65.87%	68.09%
18	LF ICP	2017	57.36%	40.12%	86.92%	48.94%	57.91%	51.63%	58.76%	67.25%	71.56%
19	LF ICP	2016	57.19%	43.90%	84.92%	49.79%	52.77%	48.87%	56.22%	75.46%	71.58%
20	LF ICP	2015	59.72%	40.55%	85.96%	47.05%	60.07%	55.02%	62.64%	82.44%	75.44%
21	LF ICP	2014	62.35%	46.73%	105.01%	54.74%	64.02%	55.87%	58.21%	77.16%	74.70%
22	LF ICP	2013	57.70%	39.47%	83.41%	43.65%	61.76%	54.65%	56.29%	70.09%	70.46%
23	LF ICP	2012	56.30%	40.90%	76.45%	43.27%	57.61%	51.50%	53.54%	64.94%	65.29%
24	LF ICP	2011	56.50%	37.05%	73.22%	39.87%	61.59%	55.30%	57.35%	69.17%	68.21%
25	LF ICP	2010	59.02%	45.58%	87.63%	49.06%	52.51%	48.60%	50.77%	76.26%	73.67%
26	LF ICP	2009	58.58%	45.71%	89.42%	45.59%	56.58%	50.07%	51.34%	75.00%	74.02%
27	LF ICP	2008	58.87%	40.66%	79.77%	40.32%	59.75%	52.81%	53.43%	73.96%	74.78%
28	LF ICP	2007	59.15%	41.36%	81.30%	40.11%	58.29%	53.81%	53.92%	77.12%	75.49%
29	LF ICP	2006	54.34%	38.54%	81.06%	40.69%	49.31%	49.31%	49.31%	69.34%	69.34%
30	LF ICP	2005	58.49%	41.61%	82.20%	40.60%	55.32%	55.32%	55.32%	76.38%	76.38%
31	LF ICP	Average	58.06%	41.54%	84.90%	45.63%	57.68%	52.39%	55.80%	72.50%	72.44%
32	Normalized kWh at Tx	13,105,709	13,105,709	3,770,461	437,488	65,907	110,251	671,651	2,317,488	63,920	198,707
33	<b>ICP</b>	<b>Allocator</b>	<b>2,609.4</b>	<b>1,036.2</b>	<b>58.8</b>	<b>16.5</b>	<b>21.8</b>	<b>146.3</b>	<b>474.1</b>	<b>10.1</b>	<b>31.3</b>

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Demand Allocators-Calculations**

Line	Allocator	Total	GL	GLH	L	HVPS	SE	SL	UMS	
			Sec-Pri-SubT	Sec-Pri	Sec-Pri	SubT	Secondary	Secondary	Secondary	
1	<b>ICP</b>	2019	2,611.7	446.5	59.1	131.8	189.1	0.0	0.0	2.5
2		2018	2,756.5	485.5	59.2	<b>169.9</b>	<b>152.3</b>	0.0	0.0	2.5
3		2017	2,662.3	480.5	73.2	168.4	161.2	0.0	0.0	2.4
4		2016	2,749.5	527.1	75.2	<b>178.4</b>	<b>167.4</b>	0.0	0.0	2.7
5		2015	2,688.4	484.8	80.2	155.1	166.8	0.0	0.0	2.6
6		2014	2,638.1	521.9	84.6	<b>169.9</b>	<b>199.1</b>	0.0	0.0	2.6
7		2013	2,909.1	536.0	88.5	177.6	222.2	0.0	0.0	2.4
8		2012	3,051.0	562.3	92.3	182.8	278.9	0.0	0.0	2.8
9		2011	3,008.2	557.3	95.0	188.1	139.6	0.0	0.0	2.8
10		2010	2,885.6	571.0	95.4	179.4	153.1	0.0	0.0	2.8
11		2009	2,711.3	555.2	92.4	171.4	142.4	0.0	0.0	2.8
12		2008	2,818.6	525.3	90.0	185.3	119.6	0.0	0.0	3.0
13		2007	2,882.2	525.1	90.6	181.3	109.4	0.0	0.0	3.1
14		2006	3,049.1	544.7	93.9	177.2	196.7	0.0	0.0	1.3
15		2005	2,880.6	528.0	90.2	160.2	177.6	0.0	0.0	1.3
16	LF ICP	2019	57.78%	72.71%	71.79%	75.22%	88.51%			100.39%
17	LF ICP	2018	57.48%	69.07%	77.42%	76.00%	100.38%			98.60%
18	LF ICP	2017	57.36%	68.79%	65.02%	72.72%	99.74%			102.14%
19	LF ICP	2016	57.19%	65.28%	66.98%	69.20%	90.38%			99.16%
20	LF ICP	2015	59.72%	70.92%	69.44%	81.73%	108.19%			101.71%
21	LF ICP	2014	62.35%	67.14%	69.46%	74.56%	107.66%			101.99%
22	LF ICP	2013	57.70%	66.63%	67.79%	73.14%	105.30%			108.57%
23	LF ICP	2012	56.30%	64.58%	65.54%	73.35%	87.87%			93.28%
24	LF ICP	2011	56.50%	66.90%	66.18%	73.25%	144.83%			94.49%
25	LF ICP	2010	59.02%	66.52%	68.32%	77.21%	117.99%			99.56%
26	LF ICP	2009	58.58%	66.70%	68.88%	73.38%	102.99%			101.40%
27	LF ICP	2008	58.87%	72.23%	71.71%	78.40%	136.70%			102.40%
28	LF ICP	2007	59.15%	71.41%	71.65%	78.23%	153.56%			104.24%
29	LF ICP	2006	54.34%	68.54%	66.94%	74.56%	90.14%			101.20%
30	LF ICP	2005	58.49%	71.97%	71.49%	90.57%	86.90%			110.41%
31	LF ICP	Average	58.06%	68.63%	69.24%	76.10%	108.08%			101.30%
32	Normalized kWh at Tx	13,105,709	13,105,709	2,799,830	344,605	1,018,252	1,225,522	26,985	31,458	23,184
33	<b>ICP</b>	<b>Allocator</b>	<b>2,609.4</b>	<b>465.8</b>	<b>56.8</b>	<b>152.7</b>	<b>136.4</b>	<b>-</b>	<b>-</b>	<b>2.6</b>

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Demand Allocators-Calculations**

Line	Allocator	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
			Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	
34											
35	NCP- Tx Level	2019	3,034.9	1,205.8	166.0	16.5	19.7	158.7	432.3	15.1	52.7
36		2018	3,184.9	1,242.3	154.1	16.5	22.6	137.6	506.3	12.6	62.5
37		2017	3,008.2	1,155.8	136.4	15.1	28.2	119.3	495.2	10.5	58.1
38		2016	3,085.3	1,178.4	130.6	15.3	22.3	130.6	499.7	12.9	56.0
39		2015	3,166.1	1,183.8	158.0	14.5	25.4	131.6	475.0	15.3	61.5
40		2014	3,119.5	1,083.5	157.6	13.0	20.8	123.0	475.8	15.0	65.1
41		2013	3,293.6	1,225.6	127.4	14.8	19.1	131.3	499.5	11.7	57.6
42		2012	3,487.2	1,328.0	110.1	16.6	19.2	137.4	511.4	11.1	50.3
43		2011	3,542.9	1,325.2	129.1	16.7	20.1	145.8	534.0	12.2	56.4
44		2010	3,432.6	1,278.4	140.9	17.2	20.9	154.8	540.2	14.0	60.2
45		2009	3,208.9	1,108.5	153.7	14.5	20.9	157.9	524.4	16.9	60.1
46		2008	3,340.0	1,189.3	134.6	15.1	19.9	198.6	520.3	17.9	55.2
47		2007	3,391.1	1,205.9	141.6	14.9	21.8	195.7	552.5	16.1	63.6
48	2006	3,448.2	1,303.6	111.2	15.2	22.2	169.8	577.2	11.9	55.7	
49	2005	3,428.4	1,261.6	121.1	16.7	21.2	161.8	549.9	12.9	60.3	
50	LF NCP	2019	49.72%	36.22%	28.17%	44.76%	57.42%	50.48%	58.46%	41.13%	46.88%
51	LF NCP	2018	49.75%	37.14%	31.54%	45.76%	51.85%	50.07%	55.45%	38.40%	45.21%
52	LF NCP	2017	50.77%	36.68%	31.42%	44.62%	39.71%	50.06%	56.59%	41.98%	47.35%
53	LF NCP	2016	50.97%	38.74%	33.51%	44.49%	52.75%	48.82%	55.71%	37.25%	50.18%
54	LF NCP	2015	50.71%	37.84%	28.66%	44.53%	45.34%	51.70%	58.02%	34.00%	47.41%
55	LF NCP	2014	52.73%	40.76%	30.65%	48.01%	52.81%	55.30%	57.65%	38.72%	45.87%
56	LF NCP	2013	50.96%	36.59%	36.17%	41.02%	56.92%	52.78%	54.35%	49.06%	51.74%
57	LF NCP	2012	49.26%	35.24%	38.32%	37.29%	56.41%	51.26%	53.29%	48.22%	58.68%
58	LF NCP	2011	47.98%	35.58%	34.76%	38.53%	54.33%	48.90%	51.12%	46.76%	53.83%
59	LF NCP	2010	49.62%	37.57%	33.06%	38.10%	52.34%	48.44%	50.60%	42.68%	51.88%
60	LF NCP	2009	49.50%	39.22%	28.80%	40.43%	48.45%	49.01%	50.16%	37.81%	49.82%
61	LF NCP	2008	49.68%	37.51%	32.71%	37.86%	51.98%	48.57%	49.16%	50.91%	51.47%
62	LF NCP	2007	50.27%	39.29%	30.90%	39.17%	50.25%	48.96%	49.87%	47.94%	48.30%
63	LF NCP	2006	48.05%	34.55%	34.99%	35.24%	48.27%	48.27%	48.27%	53.56%	53.56%
64	LF NCP	2005	49.15%	37.28%	34.36%	32.09%	51.28%	51.28%	51.28%	52.25%	52.25%
65	LF NCP	Average	49.94%	37.35%	32.53%	40.79%	51.34%	50.26%	53.33%	44.04%	50.30%
66	<b>NCP- Tx Level</b>	<b>Allocator</b>	<b>3,042.9</b>	<b>1,152.5</b>	<b>153.5</b>	<b>18.4</b>	<b>24.5</b>	<b>152.6</b>	<b>496.0</b>	<b>16.6</b>	<b>45.1</b>

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Demand Allocators-Calculations**

Line	Allocator	Total	GL Sec-Pri-SubT	GLH Sec-Pri	L Sec-Pri	HVPS SubT	SE Secondary	SL Secondary	UMS Secondary	
34										
35	NCP- Tx Level	2019	3,034.9	496.5	78.2	139.4	236.0	7.4	8.0	2.6
36		2018	3,184.9	508.6	84.3	<b>177.9</b>	<b>241.2</b>	7.4	8.2	2.7
37		2017	3,008.2	493.8	86.0	172.4	219.1	7.4	8.2	2.7
38		2016	3,085.3	531.6	90.7	<b>181.1</b>	<b>218.0</b>	7.1	8.2	2.8
39		2015	3,166.1	524.8	98.7	174.3	284.6	7.4	8.3	2.8
40		2014	3,119.5	531.3	104.3	<b>174.8</b>	<b>331.8</b>	11.8	8.8	2.8
41		2013	3,293.6	559.1	98.2	184.9	341.3	11.9	8.3	3.0
42		2012	3,487.2	592.2	96.9	191.2	397.3	12.9	9.3	3.3
43		2011	3,542.9	619.1	103.6	203.5	351.9	13.2	8.8	3.2
44		2010	3,432.6	596.7	106.3	200.5	276.1	13.7	9.3	3.4
45		2009	3,208.9	587.3	107.4	184.6	252.2	7.9	9.2	3.5
46		2008	3,340.0	585.6	105.3	204.5	266.8	13.1	9.8	3.8
47		2007	3,391.1	575.0	110.6	206.9	265.6	7.8	9.2	4.1
48	2006	3,448.2	585.5	98.4	200.8	272.7	13.3	9.0	1.6	
49	2005	3,428.4	583.6	101.8	226.3	284.9	15.4	9.2	1.7	
50	LF NCP	2019	49.72%	65.39%	54.32%	71.17%	70.92%	42.19%	45.59%	94.82%
51	LF NCP	2018	49.75%	65.94%	54.31%	72.58%	63.37%	42.20%	45.28%	92.01%
52	LF NCP	2017	50.77%	66.94%	55.30%	71.04%	73.39%	40.45%	45.64%	91.88%
53	LF NCP	2016	50.97%	64.72%	55.51%	68.20%	69.37%	41.72%	45.55%	94.94%
54	LF NCP	2015	50.71%	65.52%	56.39%	72.71%	63.40%	42.24%	45.49%	91.94%
55	LF NCP	2014	52.73%	65.95%	56.33%	72.47%	64.60%	26.44%	43.41%	92.05%
56	LF NCP	2013	50.96%	63.88%	61.13%	70.27%	68.56%	26.60%	46.36%	88.17%
57	LF NCP	2012	49.26%	61.32%	62.44%	70.14%	61.68%	24.96%	42.76%	80.40%
58	LF NCP	2011	47.98%	60.22%	60.65%	67.69%	57.45%	26.05%	44.90%	83.08%
59	LF NCP	2010	49.62%	63.65%	61.32%	69.08%	65.40%	17.19%	43.45%	81.47%
60	LF NCP	2009	49.50%	63.06%	59.25%	68.13%	58.16%	43.78%	43.81%	80.32%
61	LF NCP	2008	49.68%	64.79%	61.23%	71.05%	61.26%	26.20%	41.01%	80.32%
62	LF NCP	2007	50.27%	65.22%	58.73%	68.55%	63.27%	44.89%	44.80%	78.20%
63	LF NCP	2006	48.05%	63.77%	63.92%	65.81%	65.01%	25.91%	45.96%	82.07%
64	LF NCP	2005	49.15%	65.11%	63.32%	64.10%	54.19%	27.72%	44.47%	81.47%
65	LF NCP	Average	49.94%	64.36%	58.95%	69.53%	64.00%	33.23%	44.57%	86.21%
66	<b>NCP- Tx Level</b>	<b>Allocator</b>	<b>3,042.9</b>	<b>496.6</b>	<b>66.7</b>	<b>167.2</b>	<b>232.8</b>	<b>9.3</b>	<b>8.1</b>	<b>3.1</b>

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Demand Allocators-Calculations**

Line	Allocator	Total	RS Secondary	RH Secondary	RA Secondary	GS Secondary	GM<25 Secondary	GM>25 Secondary	GMH<25 Secondary	GMH>25 Secondary	
67											
68	<b>NCP- Primary</b>	<b>Allocator</b>	<b>2,807.5</b>	<b>1,152.5</b>	<b>153.5</b>	<b>18.4</b>	<b>24.5</b>	<b>152.6</b>	<b>496.0</b>	<b>16.6</b>	<b>45.1</b>
69	<i>From Downtown tab</i>										
70	<b>NCP-Prim-Network</b>	<b>Allocator</b>	<b>72.9</b>				<b>0.1</b>	<b>2.0</b>	<b>11.5</b>	<b>0.3</b>	<b>1.5</b>
71											
72	<b>NCP- Prim-NonNetwork</b>	<b>Allocator</b>	<b>2,734.5</b>	<b>1,152.5</b>	<b>153.5</b>	<b>18.4</b>	<b>24.4</b>	<b>150.5</b>	<b>484.6</b>	<b>16.3</b>	<b>43.6</b>
73											
74	<b>NCP-Prim-URD</b>										
75	NCP- Primary		1,324.4	1,152.5	153.5	18.4					
76	URD % of total	Average		11.28%	11.28%	11.28%					
77	<b>NCP-Prim-URD</b>	<b>Allocator</b>	<b>149.4</b>	<b>130.0</b>	<b>17.3</b>	<b>2.1</b>					
78				97.50%	of Residential does not use UG-Radial						
79	NCP- Primary	Line 75	2,807.5	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
80	NCP- Primary Residential	97.5%	(1,291.3)	(1,123.7)	(149.7)	(18.0)					
81	NCP-Prim-Network	Subtract	(72.9)	-	-	-	(0.1)	(2.0)	(11.5)	(0.3)	(1.5)
82	<b>NCP-Prim-Radial</b>	<b>Allocator</b>	<b>1,443.2</b>	<b>28.8</b>	<b>3.8</b>	<b>0.5</b>	<b>24.4</b>	<b>150.5</b>	<b>484.6</b>	<b>16.3</b>	<b>43.6</b>
83											
84	<b>NCP-Secondary</b>	<b>Allocator</b>	<b>2,721.1</b>	<b>1,152.5</b>	<b>153.5</b>	<b>18.4</b>	<b>24.5</b>	<b>152.6</b>	<b>496.0</b>	<b>16.6</b>	<b>45.1</b>
85											
86	NCP-Sec-PLCC	Subtract	1,920.2	1,578.1	127.0	18.8	78.8	63.4	21.0	7.7	1.9
87	<b>NCP-Sec-Xfmr</b>	<b>Allocator</b>	<b>1,296.0</b>	<b>-</b>	<b>26.5</b>	<b>-</b>	<b>-</b>	<b>89.1</b>	<b>475.0</b>	<b>8.8</b>	<b>43.2</b>
88											
89	<b>NCP-Sec-Network</b>	<b>Allocator</b>	<b>72.9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.1</b>	<b>2.0</b>	<b>11.5</b>	<b>0.3</b>	<b>1.5</b>
90											
91	<b>NCP-Sec-NonNetwork</b>	<b>Allocator</b>	<b>2,648.1</b>	<b>1,152.5</b>	<b>153.5</b>	<b>18.4</b>	<b>24.4</b>	<b>150.5</b>	<b>484.6</b>	<b>16.3</b>	<b>43.6</b>
92											
93	<b>NCP-Sec-URD</b>	<b>Allocator</b>	<b>149.4</b>	<b>130.0</b>	<b>17.3</b>	<b>2.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
94											
95	<b>NCP-Sec-Radial</b>										
96	NCP-Secondary	Line 84	2,721.1	1,152.5	153.5	18.4	24.5	152.6	496.0	16.6	45.1
97	NCP- Secondary Residential	97.5%	(1,291.3)	(1,123.7)	(149.7)	(18.0)					
98	NCP-Sec-Network	Subtract	(72.9)	-	-	-	(0.1)	(2.0)	(11.5)	(0.3)	(1.5)
99	<b>NCP-Sec-Radial</b>	<b>Allocator</b>	<b>1,356.8</b>	<b>28.8</b>	<b>3.8</b>	<b>0.5</b>	<b>24.4</b>	<b>150.5</b>	<b>484.6</b>	<b>16.3</b>	<b>43.6</b>



**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Demand Allocators-Calculations**

Line	Allocator		Total	GL Sec-Pri-SubT	GLH Sec-Pri	L Sec-Pri	HVPS SubT	SE Secondary	SL Secondary	UMS Secondary
67										
68	<b>NCP- Primary</b>	<b>Allocator</b>	<b>2,807.5</b>	<b>494.0</b>	<b>66.7</b>	<b>167.2</b>		<b>9.3</b>	<b>8.1</b>	<b>3.1</b>
69	<i>From Downtown tab</i>									
70	<b>NCP-Prim-Network</b>	<b>Allocator</b>	<b>72.9</b>	<b>37.4</b>	<b>15.0</b>	<b>5.1</b>			<b>-</b>	<b>0.0</b>
71										
72	<b>NCP- Prim-NonNetwork</b>	<b>Allocator</b>	<b>2,734.5</b>	<b>456.6</b>	<b>51.7</b>	<b>162.1</b>		<b>9.3</b>	<b>8.1</b>	<b>3.0</b>
73										
74	<b>NCP-Prim-URD</b>									
75	NCP- Primary		1,324.4							
76	URD % of total	Average								
77	<b>NCP-Prim-URD</b>	<b>Allocator</b>	<b>149.4</b>							
78										
79	NCP- Primary	Line 75	2,807.5	494.0	66.7	167.2	-	9.3	8.1	3.1
80	NCP- Primary Residential	97.5%	(1,291.3)							
81	NCP-Prim-Network	Subtract	(72.9)	(37.4)	(15.0)	(5.1)	-	-	-	(0.0)
82	<b>NCP-Prim-Radial</b>	<b>Allocator</b>	<b>1,443.2</b>	<b>456.6</b>	<b>51.7</b>	<b>162.1</b>	<b>-</b>	<b>9.3</b>	<b>8.1</b>	<b>3.0</b>
83										
84	<b>NCP-Secondary</b>	<b>Allocator</b>	<b>2,721.1</b>	<b>459.2</b>	<b>63.6</b>	<b>118.6</b>		<b>9.3</b>	<b>8.1</b>	<b>3.1</b>
85										
86	NCP-Sec-PLCC	Subtract	1,920.2	2.2	0.2	0.1	-	0.0	3.1	17.9
87	<b>NCP-Sec-Xfmr</b>	<b>Allocator</b>	<b>1,296.0</b>	<b>457.1</b>	<b>63.4</b>	<b>118.6</b>	<b>-</b>	<b>9.3</b>	<b>5.0</b>	<b>-</b>
88										
89	<b>NCP-Sec-Network</b>	<b>Allocator</b>	<b>72.9</b>	<b>37.4</b>	<b>15.0</b>	<b>5.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0</b>
90										
91	<b>NCP-Sec-NonNetwork</b>	<b>Allocator</b>	<b>2,648.1</b>	<b>421.8</b>	<b>48.6</b>	<b>113.5</b>	<b>-</b>	<b>9.3</b>	<b>8.1</b>	<b>3.0</b>
92										
93	<b>NCP-Sec-URD</b>	<b>Allocator</b>	<b>149.4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
94										
95	<b>NCP-Sec-Radial</b>									
96	NCP-Secondary	Line 84	2,721.1	459.2	63.6	118.6	-	9.3	8.1	3.1
97	NCP- Secondary Residential	97.5%	(1,291.3)							
98	NCP-Sec-Network	Subtract	(72.9)	(37.4)	(15.0)	(5.1)	-	-	-	(0.0)
99	<b>NCP-Sec-Radial</b>	<b>Allocator</b>	<b>1,356.8</b>	<b>421.8</b>	<b>48.6</b>	<b>113.5</b>	<b>-</b>	<b>9.3</b>	<b>8.1</b>	<b>3.0</b>

Duquesne Light Company

FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022

Class Allocated Cost of Service Study (ACOS)

Demand Allocators-Calculations

Line	Allocator		Total	RS Secondary	RH Secondary	RA Secondary	GS Secondary	GM<25 Secondary	GM>25 Secondary	GMH<25 Secondary	GMH>25 Secondary
100											
101	NCP-Sec-Radial	Line 99	1,356.8	28.8	3.8	0.5	24.4	150.5	484.6	16.3	43.6
102	NCP-Sec-Radial-PLCC	Subtract	(116.5)	(94.8)	(7.6)	(1.1)	(5.2)	(4.2)	(1.4)	(0.5)	(0.1)
103	<b>NCP-Sec-Radial-Xfmr</b>	<b>Allocator</b>	<b>1,310.8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19.2</b>	<b>146.4</b>	<b>483.2</b>	<b>15.8</b>	<b>43.5</b>
104	<i>From Downtown tab</i>										
105	<b>Network Customers</b>	<b>Allocator</b>	<b>794</b>				<b>162</b>	<b>278</b>	<b>171</b>	<b>81</b>	<b>36</b>
106	Adjust for Load						93.46	44.01	4.30	39.61	4.60
107	<b>Net Cust- Xfmr</b>	<b>Allocator</b>	<b>121.7</b>				<b>1.73</b>	<b>6.32</b>	<b>39.72</b>	<b>2.04</b>	<b>7.83</b>
108											
106	<b>MWh- Tx Level</b>	2019	13,218	3,826	410	65	99	702	2,214	55	216
107		2018	13,880	4,042	426	66	103	603	2,459	43	247
108		2017	13,378	3,713	375	59	98	523	2,455	39	241
109		2016	13,812	4,010	384	60	103	560	2,445	42	247
107		2015	14,064	3,924	397	57	101	596	2,414	45	255
108		2014	14,409	3,869	423	55	96	596	2,403	51	262
109		2013	14,703	3,928	404	53	95	607	2,378	50	261
110		2012	15,088	4,110	370	54	95	619	2,394	47	259
111		2011	14,890	4,130	393	56	96	625	2,391	50	266
112		2010	14,919	4,207	408	58	96	657	2,394	52	273
113		2009	13,915	3,808	388	51	89	678	2,304	56	262
114		2008	14,575	3,918	387	50	91	848	2,247	80	249
115		2007	14,934	4,151	383	51	96	839	2,414	68	269
116		2006	14,514	3,945	341	47	94	718	2,441	56	261
117		2005	14,761	4,120	365	47	95	727	2,470	59	276
118			<b>14,337</b>	<b>3,980</b>	<b>390</b>	<b>55</b>	<b>96</b>	<b>660</b>	<b>2,388</b>	<b>53</b>	<b>256</b>
119	Average		14,337	3,980	390	55	96	660	2,388	53	256
120			100.000%	27.762%	2.722%	0.386%	0.673%	4.602%	16.658%	0.369%	1.788%
121	Normalized kWh at Meter	12,058,025	12,058,025	3,436,013	398,682	60,061	100,471	612,074	2,111,922	58,250	181,082
122	Check=	-	-	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973
123	<b>Normalized kWh at Tx Level</b>	<b>Allocator</b>	<b>13,105,709</b>	<b>3,770,461</b>	<b>437,488</b>	<b>65,907</b>	<b>110,251</b>	<b>671,651</b>	<b>2,317,488</b>	<b>63,920</b>	<b>198,707</b>
124			100.000%	28.770%	3.338%	0.503%	0.841%	5.125%	17.683%	0.488%	1.516%

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Demand Allocators-Calculations**

Line	Allocator		Total	GL Sec-Pri-SubT	GLH Sec-Pri	L Sec-Pri	HVPS SubT	SE Secondary	SL Secondary	UMS Secondary	
100											
101	NCP-Sec-Radial	Line 99	1,356.8	421.8	48.6	113.5	-	9.3	8.1	3.0	
102	NCP-Sec-Radial-PLCC	Subtract	(116.5)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(1.2)	
103	<b>NCP-Sec-Radial-Xfmr</b>	<b>Allocator</b>	<b>1,310.8</b>	<b>421.7</b>	<b>48.6</b>	<b>113.5</b>	<b>-</b>	<b>9.3</b>	<b>7.9</b>	<b>1.9</b>	
104	<i>From Downtown tab</i>										
105	<b>Network Customers</b>	<b>Allocator</b>	<b>794</b>	<b>52</b>	<b>11</b>	<b>1</b>				<b>2</b>	
106	Adjust for Load			1.00	1.00	1.00				121.83	
107	<b>Net Cust- Xfmr</b>	<b>Allocator</b>	<b>121.7</b>	<b>52.00</b>	<b>11.00</b>	<b>1.00</b>				<b>0.02</b>	
108											
106	<b>MWh- Tx Level</b>		2019	13,218	2,844	372	869	1,466	27	32	22
107			2018	13,880	2,938	401	1,131	1,339	27	32	21
108			2017	13,378	2,896	417	1,073	1,409	26	33	21
109			2016	13,812	3,022	442	1,085	1,329	26	33	23
107			2015	14,064	3,012	488	1,110	1,581	27	33	23
108			2014	14,409	3,069	515	1,110	1,878	27	33	23
109			2013	14,703	3,129	526	1,138	2,050	28	34	23
110			2012	15,088	3,190	531	1,178	2,153	28	35	23
111			2011	14,890	3,266	551	1,207	1,771	30	35	24
112			2010	14,919	3,327	571	1,213	1,582	21	35	24
113			2009	13,915	3,244	558	1,102	1,285	30	35	25
114			2008	14,575	3,333	567	1,276	1,436	30	35	27
115			2007	14,934	3,285	569	1,242	1,472	30	36	28
116			2006	14,514	3,271	551	1,158	1,553	30	36	12
117			2005	14,761	3,329	565	1,271	1,352	37	36	12
118				<b>14,337</b>	<b>3,144</b>	<b>508</b>	<b>1,144</b>	<b>1,577</b>	<b>28</b>	<b>34</b>	<b>22</b>
119	Average			14,337	3,144	508	1,144	1,577	28	34	22
120				100.000%	21.926%	3.544%	7.980%	10.999%	0.199%	0.239%	0.154%
121	Normalized kWh at Meter	12,058,025	12,058,025	2,559,511	314,530	937,897	1,213,147	24,592	28,667	21,127	
122	Check=		-				1.0102	1.0973	1.0973	1.0973	
123	<b>Normalized kWh at Tx Level</b>	<b>Allocator</b>	<b>13,105,709</b>	<b>2,799,830</b>	<b>344,605</b>	<b>1,018,252</b>	<b>1,225,522</b>	<b>26,985</b>	<b>31,458</b>	<b>23,184</b>	
124				100.000%	21.363%	2.629%	7.770%	9.351%	0.206%	0.240%	0.177%

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Demand Allocators-PLCC**

Line	Allocator	Min. Size Capacity per Customer	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<2 5	GMH>2 5	GL	GLH	L	HVPS	SE	SL	UMS
				Secondary	Secondary	Second-ary	Second-ary	Second-ary	Second-ary	Second-ary	Second-ary	Sec-Pri-SubT	Sec-Pri	Sec-Pri	SubT	Second-ary	Second-ary	Second-ary
2	Avg-Cust-Rad		556,147	452,611	36,417	5,402	24,774	19,928	6,601	2,426	606	684	77	19	9	1	964	5,628
3	Minimum size capacity-PLCC	0.209	116.5	94.8	7.6	1.1	5.2	4.2	1.4	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.2	1.2
4																		
5	OH Transformers																	
6	Avg-Cust-NonNet		603,555	496,018	39,909	5,920	24,774	19,928	6,601	2,426	606	684	77	19	-	1	964	5,628
7	Minimum size capacity-PLCC	3.182	1,920.2	1,578.1	127.0	18.8	78.8	63.4	21.0	7.7	1.9	2.2	0.2	0.1	-	0.0	3.1	17.9
8																		
9				<b>OH</b>	<b>Radial</b>													
10	Number of Transformers			96,012	5,823													
11	Capacity of Minimum size- kVA			25	25													
12	Power factor- estimated			80.0%	80.0%													
13	Installed Transformer capacity with Minimm size			1,920,240	116,460													
14	Number of customers			603,555	556,147													
15	Minimum size capacity per customer			3.182	0.209													
16																		

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Revenue and Physical Allocators (Fully Projected Future Test Year)**

			Distribution Base Revenue		Transmission		Generation		Total Revenue	
Line	Rate Class	Customers	Distribution kWh	POLR kWh	Total Distribution Base Revenue	Distribution Base Revenue	Distribution Other Revenue	Transmission Revenue	Supply Revenue	Total Revenue
		Average	kWh	kWh	\$	\$	\$	\$	\$	\$
1	RS	496,018	3,436,012,580	2,462,883,068	292,160,106	281,363,268	10,796,839	47,920,726	137,809,023	477,889,855
2	RH	39,909	398,681,994	338,777,811	28,035,943	26,227,568	1,808,375	2,837,324	18,773,775	49,647,042
3	RA	5,920	60,060,581	46,104,014	3,229,634	3,085,336	144,298	691,167	2,569,649	6,490,451
4	GS	24,936	100,471,491	74,163,814	11,674,531	11,103,561	570,969	797,643	4,108,674	16,580,848
5	GM<25	20,206	612,074,114	333,702,452	33,159,838	31,936,603	1,223,235	5,091,114	18,524,169	56,775,121
6	GM>25	6,772	2,111,921,912	570,837,570	69,471,863	65,982,505	3,489,358	6,646,098	31,677,694	107,795,656
7	GMH<25	2,507	58,250,231	35,969,683	3,601,523	3,412,093	189,430	368,986	1,989,181	5,959,690
8	GMH>25	642	181,081,549	45,209,383	5,889,536	5,878,378	11,158	467,368	2,496,283	8,853,187
9	GL	736	2,559,510,775	125,035,488	64,407,436	62,515,502	1,891,934	1,420,441	6,930,125	72,758,002
10	GLH	88	314,529,656	35,001,437	7,191,583	7,370,247	(178,664)	348,812	1,939,964	9,480,359
11	L	20	937,896,579	0	18,666,789	18,272,393	394,396	0	0	18,666,789
12	HVPS	9	1,213,146,604	0	323,733	265,162	58,571	0	0	323,733
13	SE	1	24,591,733	0	1,491,576	1,420,662	70,914	0	0	1,491,576
14	SL (below)	964	28,667,464	10,236,382	9,959,315	9,500,108	459,207	141	343,611	10,303,067
15	UMS	5,630	21,127,282	3,249,834	1,114,515	1,059,510	55,005	25,092	181,146	1,320,754
16	Total	604,358	12,058,024,546	4,081,170,936	550,377,921	529,392,895	20,985,026	66,614,912	227,343,295	844,336,129
17										
18										
19	AL	3	109,708	9,582	1,106	1,054	53	97	319	1,522
20	SM	174	25,004,964	8,031,018	9,422,276	8,974,314	447,962	0	269,807	9,692,083
21	SH	13	866,940	246,410	114,821	109,362	5,459	0	8,491	123,311
22	PAL	774	2,685,852	1,949,372	421,112	415,378	5,734	44	64,994	486,150
23		964	28,667,464	10,236,382	9,959,315	9,500,108	459,207	141	343,611	10,303,067

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Services Costs**

Line	Rate Class	Customers	% Residential	% Commercial	Unit Cost	Total Cost
1	RS	496,018	100%		\$479.95	238,063,645
2	RH	39,909	100%		\$479.95	19,154,393
3	RA	5,920	100%		\$479.95	2,841,116
4	GS	24,936	90%	10%	\$487.34	12,152,329
5	GM<25	20,206		100%	\$553.86	11,191,494
6	GM>25	6,772		100%	\$553.86	3,750,744
7	GMH<25	2,507		100%	\$553.86	1,388,557
8	GMH>25	642		100%	\$553.86	355,335
9	GL	736		100%	\$553.86	407,869
10	GLH	88		100%	\$553.86	48,771
11	L	20				0
12	HVPS	9				0
13	SE	1				0
14	SL	964				0
15	UMS	5,630				0
16	Total	<u>604,358</u>				<u>289,354,253</u>

17						
18			Residential	Non-Residential		
19	Average Installed Cost		\$479.95	\$553.86	2020	
20						
21	<b>Residential</b>	Length- feet	Cost / Foot			
22	#4 triplex	100	0.3516		35.16	
23	Labor / Overhead				444.79	
24					<u>479.95</u>	
25						
26	<b>Non-residential</b>	Length- feet	Cost / Foot			
27	1/0 triplex	100	0.9343		93.43	
28	Labor / Overhead				460.43	
29					<u>553.86</u>	
30						

2020

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Meter Allocators**

Line	Meter Type	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	GL	GLH	L	HVPS	SE	SL	UMS	
1	Meter Type		Single	Single	Single	Single	Blend	Poly	Blend	Poly	Poly	Poly	Poly	Poly	None	None	None	
2																		
3			Type					Meter Cost		AMI Cost		Meter Tech		Blend				
4	Poly																	
5	Single																	
6	Blend 80 Single / 20 Poly																	
7			6	2	3	4												
8	<b>Allocators</b>																	
9	Customers	604,358	496,018	39,909	5,920	24,936	20,206	6,772	2,507	642	736	88	20	9	1	964	5,630	
10	<b>Meters</b>	<b>605,719</b>	<b>498,187</b>	<b>39,909</b>	<b>5,920</b>	<b>25,825</b>	<b>23,476</b>	<b>7,868</b>	<b>2,699</b>	<b>691</b>	<b>966</b>	<b>115</b>	<b>52</b>	<b>11</b>				
11																		
12	Meter_Cost Each		\$125.37	\$125.37	\$125.37	\$125.37	\$481.51	\$1,906.09	\$481.51	\$1,906.09	\$1,906.09	\$1,906.09	\$1,906.09	\$1,906.09				
13	<b>Meter_Cost Total</b>	<b>102,540</b>	<b>62,458</b>	<b>5,003</b>	<b>742</b>	<b>3,238</b>	<b>11,304</b>	<b>14,997</b>	<b>1,300</b>	<b>1,317</b>	<b>1,841</b>	<b>219</b>	<b>99</b>	<b>21</b>				
14	<b>Meter_Techs</b>	<b>123,555</b>	<b>62,458</b>	<b>5,003</b>	<b>742</b>	<b>3,238</b>	<b>13,565</b>	<b>29,994</b>	<b>1,560</b>	<b>2,634</b>	<b>3,683</b>	<b>438</b>	<b>198</b>	<b>42</b>				
15																		
16	AMI Cost		\$58.66	\$58.66	\$58.66	\$58.66	\$254.94	\$439.93	\$254.94	\$439.93	\$439.93	\$439.93	\$439.93	\$439.93				
17	<b>AMI Cost</b>	<b>44,371</b>	<b>29,226</b>	<b>2,341</b>	<b>347</b>	<b>1,515</b>	<b>5,985</b>	<b>3,461</b>	<b>688</b>	<b>304</b>	<b>425</b>	<b>51</b>	<b>23</b>	<b>5</b>				
18																		
19			<u>Meter Single</u>		<u>Meter Poly</u>													
20			\$100.00		\$250.00													
21	Meter Cost		\$25.37		\$56.09													
22	Labor cost, loaded				\$1,000.00													
23	Socket				\$600.00													
24	CT / PT		<u>\$125.37</u>		<u>\$1,906.09</u>													
25	Total Costs																	
26																		
27	Labor hourly rate- unloaded	\$40.05		\$44.27														
28	Fringe	26.697%		26.697%														
29	Labor hourly rate- with fringe	\$50.74		\$56.09														
30	Labor hours	0.50		1.00														
31	Labor cost, loaded	\$25.37		\$56.09														

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Customer Records and Accounts Allocators**

Line	Description	Allocator	Activity %	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
1	<b>Account 901- Supervision</b>											
2	Credit & Collection Supervision	Write-Offs	3,701,613	2,929,298	494,866	15,016	58,593	57,248	108,693	9,328	13,857	
3	Billing	Avg-Cust	5,941,641	4,876,512	392,360	58,198	245,154	198,655	66,578	24,648	6,307	
4	Customer Services- Inbound Calls	Calls_In	17,284	14,461	1,173	173	558	490	241	60	22	
5	Customer Services- Inbound Calls	Calls_In	80,233	67,130	5,446	804	2,589	2,273	1,119	278	101	
6	Credit & Collection (& Cash Mgt)	Write-Offs	4,605,371	3,644,494	615,689	18,682	72,898	71,225	135,231	11,606	17,240	
7	Field Services- Customer Care	Avg-Cust	403,762	331,382	26,663	3,955	16,659	13,500	4,524	1,675	429	
8			14,667,400	14,749,904	11,863,277	1,536,197	96,827	396,451	343,390	316,386	47,594	37,956
9	ALLOCATOR	Acct901903	100.00%	80.88%	10.47%	0.66%	2.70%	2.34%	2.16%	0.32%	0.26%	
10												
11	<b>Calls_In (Inbound Calls)</b>											
12	Trouble (Outages, Voltage)	Avg-Cust	14.0%	11.47%	0.92%	0.14%	0.58%	0.47%	0.16%	0.06%	0.01%	
13	Movers	Avg-Cust	12.8%	10.54%	0.85%	0.13%	0.53%	0.43%	0.14%	0.05%	0.01%	
14	General Business	Avg-Cust	35.4%	29.04%	2.34%	0.35%	1.46%	1.18%	0.40%	0.15%	0.04%	
15	Billing / Credit- Residential	Cust-Res	32.2%	29.50%	2.37%	0.35%	0.00%	0.00%	0.00%	0.00%	0.00%	
16	Billing / Credit- Commercial	Cust-NonRes	1.4%	0.00%	0.00%	0.00%	0.55%	0.45%	0.15%	0.06%	0.01%	
17	Verify Payment	Total_Rev	4.2%	2.38%	0.25%	0.03%	0.08%	0.28%	0.54%	0.03%	0.04%	
18			99.11%	100.00%	82.92%	6.73%	0.99%	3.20%	2.81%	1.38%	0.34%	0.12%



**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Customer Records and Accounts Allocators**

Line	Description	Allocator	Activity %	GL	GLH	L	HVPS	SE	SL	UMS
1	<b>Account 901- Supervision</b>									
2	Credit & Collection Supervision	Write-Offs	3,701,613	8,579	226	0	0			
3	Billing	Avg-Cust	5,941,641	7,240	866	197	88			
4	Customer Services- Inbound Calls	Calls_In	17,284	79	10	17	0			
5	Customer Services- Inbound Calls	Calls_In	80,233	367	47	77	2			
6	Credit & Collection (& Cash Mgt)	Write-Offs	4,605,371	10,674	281	0	0			
7	Field Services- Customer Care	Avg-Cust	403,762	492	59	13	6			
8			14,667,400	14,749,904	27,432	1,488	304	97	0	0
9	ALLOCATOR	Acct901903	100.00%	0.19%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
10										
11	<b>Calls_In (Inbound Calls)</b>									
12	Trouble (Outages, Voltage)	Avg-Cust	14.0%	0.02%	0.00%	0.00%	0.00%			
13	Movers	Avg-Cust	12.8%	0.02%	0.00%	0.00%	0.00%			
14	General Business	Avg-Cust	35.4%	0.04%	0.01%	0.00%	0.00%			
15	Billing / Credit- Residential	Cust-Res	32.2%	0.00%	0.00%	0.00%	0.00%			
16	Billing / Credit- Commercial	Cust-NonRes	1.4%	0.02%	0.00%	0.00%	0.00%			
17	Verify Payment	Total_Rev	4.2%	0.36%	0.05%	0.09%	0.00%			
18			99.11%	100.00%	0.45%	0.06%	0.10%	0.00%	0.00%	0.00%

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 2022**  
**Class Allocated Cost of Service Study (ACOS)**  
**Write-Off Allocator**

Line	Rate Class	Revenue FPFTY	Write-Offs, Net						Write-Offs, Net						Allocator Values- Weighted Average
			2015	2016	2017	2018	2019	2020	2015	2016	2017	2018	2019	2020	
1	RS	477,889,855	8,699,649	6,553,266	10,571,981	10,300,438	6,423,722	2,257,964	74.5%	79.5%	81.9%	81.7%	79.5%	72.7%	79.1%
2	RH	49,647,042	1,478,423	1,082,693	1,690,666	1,671,260	1,164,165	482,341	12.7%	13.1%	13.1%	13.3%	14.4%	15.5%	13.4%
3	RA	6,490,451	35,215	24,497	49,893	55,227	36,229	28,620	0.3%	0.3%	0.4%	0.4%	0.4%	0.9%	0.4%
4	GS	16,580,848	249,506	134,751	187,278	160,024	93,718	70,968	2.1%	1.6%	1.5%	1.3%	1.2%	2.3%	1.6%
5	GM<25	56,775,121	338,863	148,847	101,804	119,108	90,171	76,878	2.9%	1.8%	0.8%	0.9%	1.1%	2.5%	1.5%
6	GM>25	107,795,656	643,379	282,606	193,290	226,144	171,203	145,963	5.5%	3.4%	1.5%	1.8%	2.1%	4.7%	2.9%
7	GMH<25	5,959,690	63,142	(1,221)	21,053	13,317	38,836	7,558	0.5%	0.0%	0.2%	0.1%	0.5%	0.2%	0.3%
8	GMH>25	8,853,187	93,798	(1,813)	31,274	19,783	57,691	11,227	0.8%	0.0%	0.2%	0.2%	0.7%	0.4%	0.4%
9	GL	72,758,002	38,921	4,670	22,008	34,822	4,373	26,438	0.3%	0.1%	0.2%	0.3%	0.1%	0.9%	0.2%
10	GLH	9,480,359			3,454				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
11	L	18,666,789							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	HVPS	323,733							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13	SE	1,491,576							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14	SL	10,303,067	42,393	13,505	133	268	1	43	0.4%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%
15	UMS	1,320,754	3	108	33,890	40	-	-	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.1%
16		844,336,129	11,683,292	8,241,909	12,903,270	12,603,885	8,080,109	3,108,001	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**Duquesne Light Company**  
**FULLY PROJECTED FUTURE TEST YEAR ENDING DECEMBER 31, 202**  
**Class Allocated Cost of Service Study (ACOS)**  
**Customer Deposits**

**As of 12/31/2020**

<b>Line</b>	<b>Rate Class</b>	<b>Count</b>	<b>Deposits</b>
1	RS	31,698	4,590,348
2	RH	3,351	574,358
3	RA	247	39,865
4	GS	1,764	455,002
5	GM<25	1,375	759,771
6	GM>25	277	835,441
7	GMH<25	173	70,427
8	GMH>25	27	75,844
9	GL	18	315,857
10	GLH		
11	L		
12	HVPS		
13	SE	1	250
14	SL	1	250
15	UMS		
16		<u>38,932</u>	<u>\$7,717,413</u>

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue Allocation**

Line	Account	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	<b>Results at Present rates</b>									
2	Revenue	568,382	302,360	29,361	3,346	11,964	33,959	71,588	3,692	6,083
3	Rate of Return	5.36%	5.40%	2.53%	3.34%	5.73%	6.90%	4.68%	5.52%	3.19%
4	Relative rate of return	1.00 x	1.01 x	0.47 x	0.62 x	1.07 x	1.29 x	0.87 x	1.03 x	0.60 x
5	Rate base	2,276,464	1,037,952	111,433	14,157	41,591	132,929	356,346	15,391	33,545
6										
7	<b>Revenue requirement, at full cost of service</b>									
8	Increase (decrease) Revenue	85,760	39,021	8,187	882	1,372	2,414	16,199	543	2,141
9	Distribution revenue	550,379	292,161	28,036	3,230	11,675	33,160	69,472	3,602	5,890
10	% Increase (decrease) Dx	15.58%	13.36%	29.20%	27.31%	11.76%	7.28%	23.32%	15.07%	36.35%
11										
12	Place Within Band		<b>In-Hi</b>	<b>Under</b>	<b>Under</b>	<b>In-Hi</b>	<b>In-Hi</b>	<b>In-Low</b>	<b>In-Hi</b>	<b>Under</b>
13	Initial Increase	15.09%	15.03%	21.50%	21.50%	15.03%	15.03%	16.50%	15.03%	21.50%
14	Initial relative increase		0.96 x	1.38 x	1.38 x	0.96 x	0.96 x	1.06 x	0.96 x	1.38 x
15										
16	<b>Results at Proposed revenue allocation</b>									
17	<b>Step 1- Tolerance band</b>	<b>85,762</b>	<b>43,912</b>	<b>6,028</b>	<b>694</b>	<b>1,755</b>	<b>4,984</b>	<b>11,463</b>	<b>541</b>	<b>1,266</b>
18	<b>Step 1- Over (short)</b>	<b>2</b>								
19	<b>Step 2- Judgmental</b>	<b>(4,097)</b>	<b>(4,097)</b>			<b>(180)</b>				
20	<b>Step 3- Re-allocate</b>	<b>4,095</b>	<b>2,097</b>	<b>288</b>	<b>33</b>	<b>84</b>	<b>238</b>	<b>547</b>	<b>26</b>	<b>60</b>
21										
22	Present rate revenue- Dx	550,379	292,161	28,036	3,230	11,675	33,160	69,472	3,602	5,890
23	Other revenue	18,003	10,200	1,325	116	290	799	2,116	91	193
24	Increase (decrease)	85,760	41,912	6,316	728	1,658	5,222	12,010	567	1,327
25		654,142	344,272	35,677	4,073	13,623	39,181	83,598	4,260	7,410
26										
27	Expenses	396,013	221,128	24,587	2,613	8,537	21,406	48,246	2,501	4,504
28	GRT	37,918	19,956	2,068	236	790	2,271	4,846	247	430
29	Income tax	41,736	19,557	1,710	232	814	2,938	5,782	287	469
30	Net income	178,475	83,631	7,312	992	3,482	12,565	24,725	1,225	2,007
31	<i>Check</i>	178,475	1.009 x	0.473 x	0.623 x	1.069 x	1.289 x	0.874 x	1.030 x	0.595 x
32	Return at proposed revenue	7.84%	8.06%	6.56%	7.01%	8.37%	9.45%	6.94%	7.96%	5.98%
33										
34	Relative return	1.00 x	1.0277 x	0.84 x	0.89 x	1.07 x	1.21 x	0.88 x	1.016 x	0.76 x
35	Closer to unity?		FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
36	Progress		(221%)	69%	72%	2%	29%	9%	48%	41%
37	Proposed Increase (decrease)	15.58%	14.35%	22.53%	22.53%	14.21%	15.75%	17.29%	15.75%	22.53%
38	Relative Increase (decrease)	1.000 x	0.921 x	1.446 x	1.446 x	0.912 x	1.011 x	1.109 x	1.011 x	1.446 x
39										
40	<b>Proposed Distribution</b>	<b>636,139</b>	<b>334,072</b>	<b>34,352</b>	<b>3,957</b>	<b>13,333</b>	<b>38,382</b>	<b>81,482</b>	<b>4,169</b>	<b>7,216</b>

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**  
**Revenue Allocation**

Line	Account	Total	GL	GLH	L	HVPS	SE	SL	UMS
1	<b>Results at Present rates</b>								
2	Revenue	568,382	66,275	7,402	19,306	325	1,530	10,037	1,153
3	Rate of Return	5.36%	6.16%	2.65%	5.23%	739%	11.50%	15.00%	2.37%
4	Relative rate of return	1.00 x	1.15 x	0.50 x	0.98 x	137.93 x	2.15 x	2.80 x	0.44 x
5	Rate base	2,276,464	341,788	51,978	104,990	34	5,855	22,850	5,624
6									
7	<b>Revenue requirement, at full cost of service</b>								
8	Increase (decrease) Revenue	85,760	9,290	3,647	4,050	(307)	(225)	(1,871)	416
9	Distribution revenue	550,379	64,408	7,192	18,667	324	1,492	9,959	1,115
10	% Increase (decrease) Dx	15.58%	14.42%	50.71%	21.70%	(94.91%)	(15.10%)	(18.79%)	37.32%
11									
12	Place Within Band		<b>In-Hi</b>	<b>Under</b>	<b>In-Low</b>	<b>Hi</b>	<b>Over</b>	<b>Over</b>	<b>Under</b>
13	Initial Increase	15.09%	15.03%	21.50%	16.50%	-	5.00%	5.00%	21.50%
14	Initial relative increase		0.96 x	1.38 x	1.06 x	0.00 x	0.32 x	0.32 x	1.38 x
15									
16	<b>Results at Proposed revenue allocation</b>								
17	<b>Step 1- Tolerance band</b>	<b>85,762</b>	<b>9,680</b>	<b>1,546</b>	<b>3,080</b>	<b>0</b>	<b>75</b>	<b>498</b>	<b>240</b>
18	<b>Step 1- Over (short)</b>	<b>2</b>							
19	<b>Step 2- Judgmental</b>	<b>(4,097)</b>			<b>180</b>				
20	<b>Step 3- Re-allocate</b>	<b>4,095</b>	<b>462</b>	<b>74</b>	<b>147</b>	<b>0</b>	<b>4</b>	<b>24</b>	<b>11</b>
21									
22	Present rate revenue- Dx	550,379	64,408	7,192	18,667	324	1,492	9,959	1,115
23	Other revenue	18,003	1,867	210	640	1	38	77	39
24	Increase (decrease)	85,760	10,143	1,620	3,407	0	78	522	251
25		654,142	76,418	9,022	22,713	325	1,608	10,558	1,404
26									
27	Expenses	396,013	38,153	5,385	11,858	14	663	5,484	934
28	GRT	37,918	4,430	523	1,317	19	93	612	81
29	Income tax	41,736	6,413	590	1,808	55	161	846	74
30	Net income	178,475	27,422	2,524	7,731	237	690	3,617	315
31	<i>Check</i>	178,475	1.150 x	0.495 x	0.977 x	137.926 x	2.147 x	2.800 x	0.442 x
32	Return at proposed revenue	7.84%	8.02%	4.86%	7.36%	693%	11.79%	15.83%	5.60%
33									
34	Relative return	1.00 x	1.02 x	0.62 x	0.9393 x	88.41 x	1.50 x	2.02 x	0.71 x
35	Closer to unity?		TRUE	TRUE	FALSE	TRUE	TRUE	TRUE	TRUE
36	Progress		84%	25%	(161%)	36%	56%	43%	49%
37	Proposed Increase (decrease)	15.58%	15.75%	22.53%	18.25%	-	5.24%	5.24%	22.53%
38	Relative Increase (decrease)	1.000 x	1.011 x	1.446 x	1.171 x	0.000 x	0.336 x	0.336 x	1.446 x
39									
40	<b>Proposed Distribution</b>	<b>636,139</b>	<b>74,550</b>	<b>8,812</b>	<b>22,074</b>	<b>324</b>	<b>1,570</b>	<b>10,481</b>	<b>1,366</b>

SL  
 SL- Distribution Component  
 Cust

**Duquesne Light Company**  
**JSS / Class ACOS Study**  
**Fully Projected Future Test Year**

Exh 6-11

Account Description	Account	Total	SL- Distribution Component	Total Distribution	Additional for SL O&M	Distribution to Support SL, No SL O&M
				Per Fixture- Month		
1 Plant in service		4,088,758	15,700	\$262.95	\$42.86	\$220.09
2 Accum. depreciation		(1,425,949)	(5,684)	(\$95.19)	(\$19.07)	(\$76.12)
3 Net plant		2,662,809	10,016	\$167.76	\$23.79	\$143.97
4 Other rate base		(386,345)	(1,462)	(\$24.48)	(\$0.23)	(\$24.24)
5 Rate base		2,276,464	8,555	\$143.28	\$23.55	\$119.73
6						
7 Return on rate base		178,475	671	\$0.94	\$0.13	\$0.80
8 Income tax gross-up		41,736	157	\$0.22	\$0.03	\$0.19
9 Return component		220,210	828	\$1.15	\$0.16	\$0.99
10						
11 Operating costs		214,704	2,774	\$3.87	\$3.15	\$0.72
12 Depreciation expense		181,309	688	\$0.96	\$0.12	\$0.84
13 GRT		37,918	262	\$0.37	\$0.21	\$0.16
14 Revenue Requirement		654,142	4,552	\$6.35	\$3.64	\$2.71
15 <i>Check</i>			4,552			
16 <b>Fixtures</b>			<b>59,708</b>			
17 Per Fixture- Annual			\$76.24			
18 Per Fixture- Monthly			\$6.35			