

Duquesne Light Company  
Docket No. R-2021-3024750

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

Summary of Measures of Value  
& Rate of Return

**BOOK 6**

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

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**Duquesne Light Company  
Before The Pennsylvania Public Utility Commission  
Future Test Year - 12 Months Ended December 31, 2021**

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C-3	Accumulated Provision for Depreciation	Bachota/O'Brien	1 page	C_3_p2 (A1..L50)
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Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021

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D-2	<u>Adjusted Net Operating Income At Present Rates</u>	Bachota/O'Brien	1 page	D_2 (A151..L210)
D-3	<u>Adjustments to Net Operating Income</u>	O'Brien	2 pages	D_3_p1 (A1..AD60)
D-4	Not Used			
D-5	<u>Summary of Revenue Adjustments</u>	O'Brien	1 page	D_5_p1 (A1..V60)
D-5A	<u>Remove Surcharge Revenue</u>	O'Brien	1 page	D_5A (A61..V120)
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D-5C	<u>Revenue Annualization</u>	O'Brien	1 page	D_5C (A181..V240)
D-5D	<u>Operating Revenue Detail</u>	Ogden	6 pages	Separate File to be Added
D-6A	<u>Remove Surcharge Revenue Related Expenses</u>	O'Brien	1 page	D_6_p1 (A241..V300)
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D-7	<u>Adjustment for Salaries &amp; Wages</u>	O'Brien	2 pages	D_7_p1 (A1..R55)
D-8	<u>Rate Case Expense Normalization</u>	O'Brien	1 page	D_8 (A1..N50)
D-9	<u>Adjustment for Pension</u>	O'Brien	1 page	D_9_p1 (A51..N100)
D-10	<u>Uncollectible Accounts</u>	O'Brien	1 page	D_10 (A101..N150)
D-11	<u>Capitalized Cloud Expenditures</u>	O'Brien	1 page	D_11 (A181..N230)
D-15	<u>EV Depreciation Adjustment</u>	O'Brien	1 page	D-1, S-8 to S-12/Section D-1 Schedule 11 (A241..P290)
D-12	Not Used			
D-13	Not Used			
D-14	Not Used			
D-20	<u>Taxes Other Than Income Taxes</u>	Simpson/O'Brien	1 page	D_16_p1 (A1..N60)
D-20	<u>Taxes Other Than Income Taxes -Adjustments</u>	O'Brien	1 page	D_16_p2 (A61..N120)
D-21	<u>Depreciation and Annualization Expense Adjustment</u>	O'Brien	3 pages	D_17_p1 (A1..Q80)
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**STATEMENT OF REASONS**  
**52 Pa. Code § 53.52(a)(1)**

**INTRODUCTION**

Duquesne Light Company (“Duquesne Light” or the “Company”) is responsible for providing adequate, efficient, safe, and reliable electric service to its customers and must have the ability to raise capital to meet such requirements. The Company is allowed to charge just and reasonable rates as established by the Pennsylvania Public Utility Commission (“Commission”) that provide the Company with a fair opportunity to recover its operating costs and earn a fair return on its investment. This is accomplished through a rate case process.

In this filing, Duquesne Light is requesting that the Commission approve an overall annual increase in distribution revenue of approximately \$115.0 million. Included in the requested increase is approximately \$29.2 million in revenue currently collected through one existing Commission approved surcharge, resulting in a net increase in distribution revenue of approximately \$85.8 million. If granted by the Commission as filed, this request would produce a system average increase in distribution rates of approximately 15.6 percent and an increase in total rates (distribution, transmission, and generation charges) of approximately 7.72 percent for a typical residential using 600 kilowatt-hours per month and taking default power service from the Company. The percentage increase in rates differs for each individual rate class.

**DUQUESNE LIGHT COMPANY’S COSTS**

Duquesne Light has controlled its operation and maintenance expenses by implementing process improvements and deploying cost saving measures. Nevertheless, the cost of providing electric distribution service has increased since the last distribution rate increase in December 2018. Significant cost increases have occurred in many areas, including increased investment in facilities to maintain high levels of service and reliability, increased investment in information technology, increased operation and maintenance expenses to maintain safe and reliable service, including expenses associated with the Distribution System Improvement Charge Rider included in base rates, and the expenses associated with the development of an electrical model. In addition, the Company’s estimated rate base at December 31, 2022 has increased by approximately \$337 million since the 2018 base rate proceeding.

**DUQUESNE LIGHT’S FINANCIAL CONDITION**

Absent increases in rates, Duquesne Light’s financial condition would continue to decline in the fully projected future test year due to continued capital expenditures, increased operating expenses, and a significant decline in customer sales. On a pro forma basis for the fully projected future test year, Duquesne Light anticipates an overall return on rate base of only 5.36% absent rate relief. These financial results do not provide a return that will permit the Company to attract new capital on reasonable terms. Revenues at present rates do not provide the Company the

opportunity to earn a fair return and simply do not provide sufficient funds for Duquesne Light to adequately operate its business, abide by federal and state requirements, and provide reliable electric service to its customers.

### **RELIABLE ELECTRIC SERVICE**

Duquesne Light has consistently provided its customers with service at reliability levels as measured by SAIDI and SAIFI that are at or near the top of the levels provided by all the major Pennsylvania electric distribution companies. Duquesne Light has increased efficiency and reliability through the use of technology, such as automated meter reading systems and automated control systems that continuously monitor remote switches that can be operated to re-route power during storms and other outages to quickly restore service to large blocks of customers. The Company also implemented a Long Term Infrastructure Improvement plan to address its ageing infrastructure and improve its reliability.

### **CUSTOMER SERVICE**

Duquesne Light has consistently provided high levels of customer service. The Company has implemented a series of programs, supported by technology and process improvements, to enhance the customer experience, including a payment arrangement portal, CAP (“Customer Assistance Program”) redesign to a percentage of income payment, CAP enrollment automation, and a high bill advisory tool. In 2020, the Company was second lowest for needs further investigation (NFI) residential consumer complaints and in first contact resolution (FCR) statistics for residential and commercial segments compared to the other PA Electric Distribution Companies. Also, in 2020, the J.D. Power Business Electric Utility Customer Satisfaction survey indicated that Duquesne Light ranked third in its peer group (East Mid-size) with a score of 791, only 7 points out of first place.

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule B-1**  
**Witness: Bachota**  
Page 1 of 2

**Balance Sheet**

[ 1 ]

Line No	Description/(Account No)	Forecast FTY
<b>UTILITY PLANT</b>		
1	Utility Plant (101-106, 108)	\$ 5,079,664
2	Other Utility Plant	-
3	Total Plant In Service	<u>5,079,664</u>
4	Construction Work In Progress (107)	339,859
5	Total Utility Plant	<u>5,419,523</u>
6	Accumulated Provision for Depreciation	(1,687,490)
7	Net Utility Plant	<u>3,732,033</u>
<b>OTHER PROPERTY INVESTMENTS</b>		
8	Non-utility Property (121)	8,975
9	Accumulated Depreciation on NUP (122)	(3,618)
10	Invest in Subsidiary Company (123.1)	-
11	Other Investments (124)	247
12	Other Special Funds (128)	-
13	Special Funds - Non Major Only (129)	-
14	Long Term Portion of Derivative Assets (175.1)	-
15	Total Other Property and Investments	<u>5,604</u>
<b>CURRENT AND ACCRUED ASSETS</b>		
16	Cash & Other Temporary Investments(131-136)	9,410
17	Customer Accounts Receivable (142)	155,470
18	Other Accounts Receivable (143)	9,863
19	Accum Provision for Uncollectible (144)	(21,501)
20	Accounts Receivable Assoc. Comp. (146)	553
21	Plant Materials & Supplies (154)	25,811
22	Stores Expense - Undistributed (163)	-
23	Prepayments (165)	20,095
24	Interest & Dividends Receivable (171)	-
25	Miscellaneous Current & Accrued Assets (174)	-
26	Derivative Instrument Assets (175)	-
27	(Less) Long Term Portion of Derivative Assets (175.1)	-
28	Total Current and Accrued Assets	<u>199,701</u>
<b>DEFERRED DEBITS</b>		
28	Unamortized Debt Expense (181)	7,122
29	Other Regulatory Assets (182.3)	255,000
30	Clearing Accounts (184)	-
31	Temporary Facilities(185)	-
32	Miscellaneous Deferred Debits (186)	1,736
33	Unamortized Loss on Reacquired Debt (189)	15,188
34	Accumulated Deferred Income Taxes (190)	140,516
35	Total Deferred Debits	<u>419,562</u>
36	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$ 4,356,900</u>



**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule B-1**  
**Witness: Bachota**  
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**Balance Sheet**

[ 1 ]

Line No	Description/(Account No)	Forecast FTY
<b>PROPRIETARY CAPITAL</b>		
1	Common Stock Issued (201)	\$ -
2	Preferred Stock Issued (204)	-
3	Premium on Capital Stock (207)	-
4	Other Paid-in-Capital (208-211)	985,348
5	Capital Stock Expense (214)	-
6	Retained Earnings (215, 215.2, 216, 261.1)	657,147
7	Accum Other Comprehensive Income (219)	(2,700)
8	Total Propriety Capital & Margins	<u>1,639,795</u>
<b>LONG TERM DEBT</b>		
9	Bonds (221)	1,395,000
10	Advances from Associated Companies (223)	-
11	Other Long-Term Debt (224)	-
12	Unamortized Premium on LTD (225)	-
13	Unamortized Discount on LTD (226)	-
14	Total Long-term Debt	<u>1,395,000</u>
<b>OTHER NON-CURRENT LIABILITIES</b>		
15	Obligations under Capital Leases (227)	-
16	Accum. Prov for Injuries & Damages (228.2)	4,580
17	Accum. Prov for Pensions & Benefits (228.3)	71,988
18	Accum. Miscellaneous Operating Prov (228.4)	1,300
19	Long-Term Portion of Derivative Instrument Liabilities	1,683
20	Total Long-term Debt	<u>79,551</u>
<b>CURRENT &amp; ACCRUED LIABILITIES</b>		
21	Notes Payable (231)	-
22	Accounts Payable (232)	132,561
23	Notes Payable to Assoc. Companies (233)	93,612
24	Accounts Payable to Assoc. Cos (234)	-
25	Customer Deposits (235)	8,798
26	Taxes Accrued (236)	8,991
27	Interest Accrued (237)	19,206
28	Dividends Declared (238)	-
29	Tax Collections Payable (241)	843
30	Misc Current & Accrued Liabilities (242)	45,093
31	Derivative Instrument Liabilities (244)	-
32	Less: Long Term Portion of Derivative Inst. Liab. Hedge	-
33	Total Current & Accrued Liabilities	<u>309,104</u>
<b>OTHER DEFERRED CREDITS</b>		
34	Customer Advances for Construction (252)	-
35	Other Deferred Credits (253)	121,633
36	Other Regulatory Liabilities (254)	99,653
37	Deferred Investment Tax Credit (255)	-
38	Unamortized Gain on Reacquired Debt (257)	-
39	Accumulated Deferred Income Taxes (282)	623,728
40	Accumulated Deferred Income Taxes (283)	88,436
41	Total Other Deferred Credits	<u>933,450</u>
42	<b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>	<u>\$ 4,356,900</u>

Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021  
 (\$ in Thousands)

Schedule  
 Witness:  
 Page

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 Bachota  
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**Statement of Net Utility Operating Income**

Line No	Description	[ 1 ] Reference	[ 2 ] Forecast FTY
<b>Total Operating Revenues</b>			
1	Total Sales Revenues	B-3	\$ 869,849
2	Sales for Resale	B-3	1,560
3	Other Operating Revenues	B-3	104,262
4	Total Revenues	L 1 + L 2 + L 3	<u>975,671</u>
<b>Total Operating Expenses</b>			
5	Operation & Maintenance Expenses	B-4	452,318
6	Depreciation Expense	D-21	193,360
7	Other Amortization	D-21	12,495
8	Amortization of Regulatory Assets		-
9	Taxes Other Than Income Taxes	B-5	61,851
10	Total Operating Expenses	Sum L 5 to L 9	<u>720,024</u>
11	Operating Income Before Income Taxes (OIBIT)	L 4 - L 10	255,647
Income Taxes:			
12	State	B-5	15,269
13	Federal	B-5	29,419
14	Total Income Taxes	L 12 + L 13	<u>44,688</u>
15	<b>Net Utility Operating Income</b>	L 11 - L 14	<u>\$ 210,959</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule B-3**  
**Witness: Bachota**  
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**Statement of Operating Revenues**

[ 1 ]

Line No	Description	Reference	Forecast FTY
<b>Electric Operating Revenues</b>			
Sales of Electricity:			
1	Total Distribution		\$ 586,233
2	Total Generation		217,302
3	Transmission Revenue		<u>66,314</u>
4	Total Sales to Ultimate Customers		869,849
5	Sales for Resale (Off System)		<u>1,560</u>
6	Total Sales Revenue		<u>871,409</u>
<b>Other Operating Revenues</b>			
Forfeited Discounts/Account 450:			
7	Late Payment Charges		3,750
8	Returned Check Charges		-
9	Reconnect Fees		<u>717</u>
10	Total Account 450		4,467
11	Miscellaneous Service		620
12	DL Transmission Dispatch		700
Rent from Electric Property/Account 454:			
13	Rent - Electric Property		11,650
14	Customer Work - Reimburse & O&M		319
15	Pole Attachment		<u>-</u>
16	Total Account 454		11,969
Other Electric Revenues/Account 456:			
17	Other Electric Revenues (456.01)		670
18	AES BV Partners - Transmission		-
19	Dominion Marketing Revenue		-
20	PHM DLCO Firm		-
21	Transmission - EGS		84,705
22	Transmission - Wholesale		(257)
23	Transmission - Tax Norm		<u>1,388</u>
24	Total Account 456		<u>86,506</u>
25	Total Other Revenue		
26	<b>Total Other Operating Revenues</b>		<u>104,262</u>
27	<b>Total Operating Revenues</b>		<u>\$ 975,671</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule B-4**  
**Witness: Bachota**  
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**Operation and Maintenance Expenses**

[ 1 ]

Line No	Description	Account No	Forecast FTY
<b>Purchased Power Expenses:</b>			
1	Purchased power	555	\$ 206,041
2	Other Power Supply Expense	556	-
3	Total Purchased Power Expenses		206,041
<b>Transmission Expense:</b>			
4	Operation Supervision & Engineering	560	1,179
5	Load Dispatching	561	665
6	Station Expenses	562	127
7	Overhead Line Expenses	563	497
8	Underground Line Expenses	564	224
9	Transmission of Electricity by Others	565	-
10	Miscellaneous Transmission Expenses	566	4,845
11	Rents	567	-
12	Maintenance Supervision & Engineering	568	875
13	Maintenance of Structures	569	808
14	Maintenance of Station Equipment	570	1,889
15	Overhead Lines	571	922
16	Underground Lines	572	0
17	Miscellaneous Maintenance & Repair	573	515
18	Total Transmission Expenses		12,546
<b>Distribution Expense:</b>			
19	Operation Supervision & Engineering	580	9,207
20	Load Dispatching	581	1,009
21	Station Expenses	582	347
22	Overhead Line Expense	583	524
23	Underground Line Expense	584	581
24	Street Lighting & Signal Systems	585	-
25	Meter Expenses	586	3,894
26	Customer Installations Expense	587	2
27	Miscellaneous Expenses	588	10,235
28	Rents	589	-
29	Total Distribution Operation Expenses		25,798
30	Maintenance Supervision & Engineering	590	(191)
31	Maintenance of Structures	591	95
32	Maintenance of Station Equipment	592	2,604
33	Maintenance of OH lines	593	24,733
34	Maintenance of Underground lines	594	2,242
35	Maintenance of Line Transformers	595	29
36	Maintenance of Street Lighting & Signals	596	533
37	Maintenance of Meters	597	374
38	Maintenance of Miscellaneous Plant	598	76
39	Total Distribution Maintenance Expenses		30,496
40	Total Distribution Expenses		56,294

Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021  
 (\$ in Thousands)

Schedule **B-4**  
 Witness: **Bachota**  
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**Operation and Maintenance Expenses**

[ 1 ]

Line No	Description	Account No	Forecast FTY
<b>Customer Accounting Expense:</b>			
41	Supervision	901	12,783
42	Customer Assistance	902	335
43	Records & Collections	903	749
44	Uncollectible Accounts	904	7,109
45	Miscellaneous Expenses	905	-
46	Total Customer Accounts Expense		20,976
<b>Customer Services Expense:</b>			
47	Customer Service-Supervision	907	-
48	Customer Service-Customer Assistance	908	22,202
49	Customer Service-Information and Instruction	909	-
50	Customer Service-Miscellaneous Service & Info	910	-
51	Total Customer Service & Informational Expenses		22,202
<b>Sales Expense:</b>			
52	Supervision	911	-
53	Demonstration and Selling Expenses	912	-
54	Advertising Expenses	913	-
55	Miscellaneous Sales Expenses	916	-
56	Total Sales Expense		-
<b>Administrative &amp; General Expenses:</b>			
57	Administrative and General Salaries	920	58,900
58	Office Supplies and Expenses	921	8,657
59	Administrative Expenses Transferred - Credit	922	-
60	Outside Services Employed	923	32,219
61	Property Insurance	924	6,394
62	Injuries and Damages	925	256
63	Employee Pensions and Benefits	926	3,374
64	Regulatory Commission Expenses	928	782
65	General Advertising Expenses	930.1	-
66	Miscellaneous General Expenses	930.2	7,216
67	Rents	931	3,955
68	Total Operation		121,753
69	Maintenance of General Plant	935	12,506
70	Total Administrative and General Expenses		134,259
71	<b>Total Operation &amp; Maintenance Expenses-</b>		<b>\$ 452,318</b>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule B-5**  
**Witness: Simpson**  
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**Detail of Taxes**

[ 1 ]

Line No	Description	Reference	Forecast FTY
<b>Taxes Other Than Income Taxes</b>			
<b>Non-revenue related:</b>			
1	PA Real Estate Tax		\$ 635
2	Pennsylvania - PURTA		972
3	Capital Stock		0
4	Insurance Premiums		-
5	Miscellaneous Taxes		0
6	Subtotal	Sum L 1 to L 5	<u>1,607</u>
Payroll Taxes			
7	FICA		6,995
8	SUTA		364
9	FUTA		60
10	City of Pittsburgh		650
11	Subtotal	Sum L 7 to L 10	<u>8,069</u>
<b>Revenue Related:</b>			
12	State Gross Receipts: Pennsylvania		52,175
13	Total Taxes Other Than Income Taxes	L 6 + L 11 + L 12	<u>\$ 61,851</u>
<b>Income Taxes</b>			
14	State	D-22	\$ 15,269
15	Federal	D-22	29,419
16	Total Income Taxes	L 14 + L 15	<u>\$ 44,688</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
 (\$ in Thousands)

**Schedule B-6**  
**Witness: Milligan/Moul**  
 Page 1 of 1

**Rate of Return**  
**Fully Projected Future Test Year - 12 Months Ended December 31, 2022**

Line No	Description	[ 1 ] Capitalization	[ 2 ] Capitalization Ratio	[ 3 ] Embedded Cost	[ 4 ] Statement Reference	[ 5 ] Return - Percent
1	Long-Term Debt	\$ 1,531,814	46.65%	4.29%	B-8	2.00%
2	Preferred Stock	-	0.00%	0.00%	B-9	0.00%
3	Common Equity	<u>1,751,838</u>	<u>53.35%</u>	10.95%		<u>5.84%</u>
4	Total	<u>\$ 3,283,652</u>	<u>100.00%</u>			<u>7.84%</u>

Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021  
 (\$ in Thousands)

Capital Structure - Year End 12-31-21 and 12-31-22

Line No	Description	[ 1 ] December 31, 2021	[ 2 ] December 31, 2022
<b>Capitalization</b>			
1	Long-Term Debt	\$ 1,379,800	\$ 1,531,814
2	Preferred Stock	-	-
3	Common Equity	1,642,438	1,751,838
4	Total	<u>\$ 3,022,238</u>	<u>\$ 3,283,652</u>
<b>Capitalization Ratios</b>			
5	Long-Term Debt	45.65%	46.65%
6	Preferred Stock	0.00%	0.00%
7	Common Equity	54.35%	53.35%
8	Total	<u>100.00%</u>	<u>100.00%</u>



**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**

**Schedule B-8**  
**Witness: Milligan/Moul**  
 Page 1 of 1

**Composite Cost of Long-Term Debt at 12-31-22**

(\$ in Thousands)

Line No	Description	[ 1 ] Amount Outstanding [a]	[ 2 ] Percent to Total	[ 3 ] Effective Interest Rate	[ 4 ] Average Weighted Cost Rate
<b>First Mortgage Bonds</b>					
1	4.76% Series S: Due 2/3/2042	\$ 200,000	12.94%	4.81%	0.62%
2	4.97% Series T: Due 11/14/2043	160,000	10.36%	5.01%	0.52%
3	5.02% Series U: Due 2/4/2044	45,000	2.91%	5.06%	0.15%
4	5.12% Series V: Due 2/4/2054	85,000	5.50%	5.16%	0.28%
5	3.78% Series W: Due 3/2/2045	100,000	6.47%	3.81%	0.25%
6	3.93% Series X: Due 3/2/2055	200,000	12.94%	3.95%	0.51%
7	3.93% Series Y: Due 7/15/2045	160,000	10.36%	3.96%	0.41%
8	3.82% Series Z: Due 10/3/2047	60,000	3.88%	3.86%	0.15%
9	3.89% Series AA: Due 2/1/2048	60,000	3.88%	3.93%	0.15%
10	4.04% Series AB: Due 2/1/2058	125,000	8.09%	4.07%	0.33%
11	3.11% Series AC: Due 5/5/2050	200,000	12.94%	3.14%	0.41%
12	3.50% Series AD: Due 3/31/2052	150,000	9.71%	3.54%	0.34%
13	Other				
13	Total Long Term Debt	1,545,000	100.00%		4.12%
14	Unamortized Call Premium	(13,186)			
15	Long-Term Debt	\$ 1,531,814			
16	Annualized Cost	\$ 63,697			
17	Amortization of Loss on Reacquired debt	2,014			
18	Total Cost	\$ 65,711			4.29%

Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021  
 (\$ in Thousands)

Schedule C-1  
 Witness: O'Brien/Gorman  
 Page 1 of 1

Measures of Value and Rate of Return

Line No	Description	[ 1 ]	[ 2 ]	[ 3 ]
		FTY Ended 12-31-21	Total PA	Reference
		Total Electric Utility	Jurisdiction	
1	<b>Total Measure of Value/Rate Base - Net</b>	\$ 2,885,333	\$ 2,222,251	D-1, page 3
<b>Pro Forma Return at Present rates</b>				
2	Amount	\$ 192,098	\$ 137,167	D-1, Page 2
3	Percent	<u>6.658%</u>	<u>6.172%</u>	L 2 / L 1
<b>Pro Forma Return at Proposed Rates</b>				
4	Amount		\$ 174,224	D-1, Page 1
5	Percent		<u>7.84%</u>	L 4 / L 1

Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021  
 (\$ in Thousands)

Schedule C-2  
 Witness: Bachota/O'Brien  
 Page 1 of 4

Pro Forma Plant by FERC Account

Line #	Description	[ 1 ] Schedule	[ 2 ] FTY Ended 12/31/21 Forecast	[ 3 ] Adjustments	[ 4 ] Pro Forma FTY Ended 12/31/21
1	Electric Plant in Service	Sch. C-2, Page 3	\$ 388,885	\$ 10,254	\$ 399,139
2	Transmission Plant:	Sch. C-2, Page 3	1,046,778	-	1,046,778
3	Distribution Plant:	Sch. C-2, Page 3	3,236,093	-	3,236,093
4	General Plant:	Sch. C-2, Page 3	407,908	-	407,908
5	Sub Total Plant in Service	Sum (L 1 to L 4 )	5,079,664	10,254	5,089,918
6	Completed Plant Not Classified	G/L a/c # 106	-	-	-
7	Plant In Service	L 5 + L 6	\$ 5,079,664	\$ 10,254	\$ 5,089,918

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**  
**Pro Forma Plant Summary**

**Schedule**                    **C-2**  
**Witness:**                **Bachota/O'Brien**  
Page                         2    of 4

Line No	Description	Reference Or Factor	[ 1 ] Account #	[ 2 ] Pro Forma FTY Ended 12/31/21
<b>Electric Plant in Service</b>				
Intangible Plant				
1	Organizations		301	\$            100
2	Franchises & Consents		302	7
3	Software		303	388,778
4	Total Intangible Plant	Sum L 1 to L 3		<u>          388,885</u>
Transmission Plant:				
5	Land and Land Rights		350	-
6	Structures and Improvements		352	15,821
7	Station Equipment		353	35,315
8	Towers and Fixtures		354	488,829
9	Poles and Fixtures		355	76,590
10	Overhead Conductors & Devices		356	57,017
11	Underground Conduit		357	129,659
12	Underground Conduit & Devices		358	83,002
13	Roads and Trails		359	150,359
14	Other Transmission Plant			10,186
15	Total Transmission Plant	Sum L 5 to L 15		<u>          1,046,778</u>
Distribution Plant:				
16	Land and Land Rights		360	23,190
17	Structures and Improvements		361	71,091
18	Station Equipment		362	530,048
19	Poles, Towers and Fixtures		364	597,387
20	Overhead Conductors and Devices		365	603,286
21	Underground Conduit		366	197,042
22	Underground Conductors and Devices		367	444,270
23	Line Transformers		368	468,538
24	OH & UND Services		369	111,371
25	Meters & Appurtencies		370	146,003
26	Meter Communication Equipment		370.1	(20)
27	Street Lighting		373	43,887
28	Other Distribution Plant			-
29	Total Distribution Plant	Sum L 16 to L 28		<u>          3,236,093</u>
General Plant:				
30	Land and Land Rights		389	6,145
31	Structures and Improvements		390	188,181
32	Office Equipment & Equipment		391	43,320
33	Transportation Equipment		392	63,481
34	Stores Equipment		393	1,379
35	Tools, Shop and Garage Equipment		394	28,490
36	Laboratory Equipment		395	1,854
37	Power Operated Equipment		396	3,694
38	Communication Equipment		397	71,134
39	Miscellaneous Equipment		398	230
40	Other General Plant			-
41	Total General Plant	Sum L 30 to L 39		<u>          407,908</u>
42	<b>Total Electric Plant in Service - Accounts 101 &amp; 106</b>		<b>L 4 + L 15 + L 29 + L 40</b>	<u><u>          \$       5,079,664</u></u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**SCHEDULE C-2**  
**Witness: Bachota/O'Brien**  
**Page 3 of 4**

**SUMMARY PLANT IN SERVICE**  
**1/1/21 to 12/31/21**

	[1]	[2]	[3]	[4]	[5]	[6]
Line #	Account Number	Balance 12/31/20	Plant Additions	Plant Retirements	Reclass & Adjustments	Balance 12/31/21
<b>INTANGIBLE PLANT</b>						
1	Organization 301	\$ 100	\$ -	\$ -	\$ -	\$ 100
2	Franchise & Consent 302	7	-	-	-	7
3	Miscellaneous Intangible Plant 303	326,128	29,647	(36,736)	69,739	388,778
4	TOTAL INTANGIBLE Sum L 1 to L 3	326,235	29,647	(36,736)	69,739	388,885
<b>TRANSMISSION PLANT</b>						
5	Land & Land Rights 350	14,384	-	-	1,437	15,821
6	Structures & Improvements 352	33,109	1,451	(17)	772	35,315
7	Station Equipment 353	432,945	34,418	(7,615)	29,081	488,829
8	Towers and Fixtures 354	78,247	5,707	(1,033)	(6,331)	76,590
9	Poles and Fixtures 355	59,118	-	-	(2,101)	57,017
10	Overhead Conductors & Devices 356	139,592	6,911	(236)	(16,608)	129,659
11	Underground Conduit 357	80,849	-	-	2,153	83,002
12	Underground Conductors & Devices 358	147,799	-	-	2,560	150,359
13	Road and Trails 359	10,186	-	-	-	10,186
14	Regional Trans - Computer Hardware 382	-	-	-	-	-
15	Regional Trans - Computer Software 383	-	-	-	-	-
	Meter Communications Equipment 370.1	-	-	-	-	-
16	TOTAL TRANSMISSION PLANT Sum L 5 to L 15	996,229	48,487	(8,901)	10,963	1,046,778
<b>DISTRIBUTION PLANT</b>						
17	Land & Land Rights 360	23,190	-	-	-	23,190
18	Structures & Improvements 361	70,294	973	(98)	(78)	71,091
19	Station Equipment 362	504,801	27,022	(5,408)	3,633	530,048
20	Storage Battery Equipment 363	-	-	-	-	-
21	Poles, Towers and Fixtures 364	596,620	35,412	(5,250)	(29,395)	597,387
22	Overhead Conductors and Devices 365	576,573	38,308	(8,063)	(3,532)	603,286
23	Underground Conduit 366	146,553	43,871	(2,751)	9,369	197,042
24	Underground Conductors and Devices 367	437,017	15,559	(2,964)	(5,342)	444,270
25	Line Transformers 368	432,109	35,470	(9,134)	10,093	468,538
26	Services 369	102,586	6,352	(2,551)	4,984	111,371
27	Meters 370	142,524	5,434	(278)	(1,677)	146,003
28	Meter Communications Equipment 370.1	-	-	-	(20)	(20)
29	Leased Property On Customers Premises 372	-	-	-	-	-
30	Street Lighting and Signaling Systems 373	43,252	1,613	(776)	(202)	43,887
31	0 0	-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT Sum L 17 to L 31	3,075,519	210,014	(37,273)	(12,167)	3,236,093
<b>GENERAL PLANT</b>						
33	Land & Land Rights 389	6,145	-	-	-	6,145
34	Structures & Improvements 390	144,185	14,021	-	9,475	167,681
35	Leasehold Improvements LH	20,986	-	-	(486)	20,500
36	Office furniture 391.1	6,414	-	(591)	(494)	5,329
37	Office equipment 391.2	25,355	8,132	(6,431)	10,935	37,991
38	Transportation equipment 392	66,957	6,000	(4,158)	(5,318)	63,481
39	Store equipment 393	1,621	-	(34)	(208)	1,379
40	Tools, shop and garage equipment 394	27,833	1,578	(445)	(476)	28,490
41	Laboratory equipment 395	1,896	-	(42)	-	1,854
42	Power operated equipment 396	3,582	-	-	112	3,694
43	Electric communications equipment 397	74,175	1,933	(6,528)	1,554	71,134
44	Miscellaneous equipment 398	230	-	-	-	230
45	0 0	-	-	-	-	-
46	TOTAL GENERAL Sum L 33 to L 45	379,379	31,664	(18,229)	15,094	407,908
47	SUB-TOTAL ( L 4 + L 16 + L 32 L 46 )	4,777,362	319,812	(101,139)	83,629	5,079,664
48		-	-	-	-	-
49		-	-	-	-	-
50		-	-	-	-	-
51	TOTAL PLANT IN SERVICE L 47 to L 50	\$ 4,777,362	\$ 319,812	\$ (101,139)	\$ 83,629	\$ 5,079,664

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**SCHEDULE C-2**  
**Witness: O'Brien**  
**Page 4 of 4**

**PLANT ADJUSTMENTS**  
**1/1/21 to 12/31/21**

Line #	Description	[1] Account Number	[2] [3] [4] [5] PRO FORMA ADJUSTMENTS TO PLANT			
			Cloud Adjustment			TOTAL
A	Total Amount of Adjustment		\$ 5,177	\$ -	\$ -	
<b>INTANGIBLE PLANT</b>						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-
3	Miscellaneous Intangible Plant	303	10,254	-	-	10,254
4	TOTAL INTANGIBLE	Sum L 1 to L 3	10,254	-	-	10,254
<b>TRANSMISSION PLANT</b>						
5	Land & Land Rights	350	-	-	-	-
6	Structures & Improvements	352	-	-	-	-
7	Station Equipment	353	-	-	-	-
8	Towers and Fixtures	354	-	-	-	-
9	Poles and Fixtures	355	-	-	-	-
10	Overhead Conductors & Devices	356	-	-	-	-
11	Underground Conduit	357	-	-	-	-
12	Underground Conductors & Devices	358	-	-	-	-
13	Road and Trails	359	-	-	-	-
14	Regional Trans - Computer Hardware	382	-	-	-	-
15	Regional Trans - Computer Software	383	-	-	-	-
16	Meter Communications Equipment	370.1	-	-	-	-
	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	-	-	-	-
<b>DISTRIBUTION PLANT</b>						
17	Land & Land Rights	360	-	-	-	-
18	Structures & Improvements	361	-	-	-	-
19	Station Equipment	362	-	-	-	-
20	Storage Battery Equipment	363	-	-	-	-
21	Poles, Towers and Fixtures	364	-	-	-	-
22	Overhead Conductors and Devices	365	-	-	-	-
23	Underground Conduit	366	-	-	-	-
24	Underground Conductors and Devices	367	-	-	-	-
25	Line Transformers	368	-	-	-	-
26	Services	369	-	-	-	-
27	Meters	370	-	-	-	-
28	Meter Communications Equipment	370.1	-	-	-	-
29	Leased Property On Customers Premises	372	-	-	-	-
30	Street Lighting and Signaling Systems	373	-	-	-	-
31		0	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L31	-	-	-	-
<b>GENERAL PLANT</b>						
33	Land & Land Rights	389	-	-	-	-
34	Structures & Improvements	390	-	-	-	-
35	Leasehold Improvements	LH	-	-	-	-
36	Office furniture	391.1	-	-	-	-
37	Office equipment	391.2	-	-	-	-
38	Transportation equipment	392	-	-	-	-
39	Store equipment	393	-	-	-	-
40	Tools, shop and garage equipment	394	-	-	-	-
41	Laboratory equipment	395	-	-	-	-
42	Power operated equipment	396	-	-	-	-
43	Electric communications equipment	397	-	-	-	-
44	Miscellaneous equipment	398	-	-	-	-
45		0	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L45	-	-	-	-
47	SUB-TOTAL ( L 4 + L 16 + L 32 L 46 )		10,254	-	-	10,254
48		0	-	-	-	-
49		0	-	-	-	-
50		0	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	\$ 10,254	\$ -	\$ -	\$ 10,254

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

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

**Summary of Accumulated Depreciation**

Line #	Description	[ 1 ] Account Number	[ 2 ] [ 3 ] [ 4 ] FTY Ended December 31, 2021		
			Forecast 12/31/21	Pro Forma Adjustments	Pro Forma 12/31/21
1	Total Intangible Plant		\$ 221,087	\$ 5,495	\$ 226,582
2	Land and Land Rights		318,882	-	318,882
3	Station Equipment		982,423	-	982,423
4	Poles and Fixtures		165,098	113	165,211
5	ACCUMULATED DEPRECIATION	Sum L 1 to L 4	1,687,490	5,608	1,693,098
6	ACCUMULATED AMORTIZATION				
7	TOTAL ACC DEPR & AMORTIZATION	L 5 + L 6	<u>\$ 1,687,490</u>	<u>\$ 5,608</u>	<u>\$ 1,693,098</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule C-3**  
**Witness: Bachota/O'Brien**  
**Page 2 of 4**

**Accumulated Provision for Depreciation**

Line No	Description	Reference Or Factor	[ 1 ] Account No	[ 2 ] Forecast 12/31/21
	Intangible Plant			
1	Organizations		301	\$ -
2	Franchises & Consents		302	-
3	Software		303	221,087
4	Total Intangible Plant	Sum L 1 to L 3		<u>221,087</u>
	Transmission Plant:			
5	Land and Land Rights		350	(6)
6	Structures and Improvements		352	11,141
7	Station Equipment		353	147,896
8	Towers and Fixtures		354	34,345
9	Poles and Fixtures		355	16,066
10	Overhead Conductors & Devices		356	39,897
11	Underground Conduit		357	33,558
12	Underground Conduit & Devices		358	34,449
13	Roads and Trails		359	1,536
14	Other Transmission Plant			-
15	Total Transmission Plant	Sum L 5 to L 14		<u>318,882</u>
	Distribution Plant:			
16	Land and Land Rights		360	-
17	Structures and Improvements		361	42,712
18	Station Equipment		362	179,163
19	Poles, Towers and Fixtures		364	183,777
20	Overhead Conductors and Devices		365	175,283
21	Underground Conduit		366	51,775
22	Underground Conductors and Devices		367	127,615
23	Line Transformers		368	131,617
24	OH & UND Services		369	33,146
25	Meters & Appurtencies		370	31,971
26	Meter Communication Equipment		370.1	-
27	Street Lighting		373	25,364
28	Other Distribution Plant			-
29	Total Distribution Plant	Sum L 16 to L 28		<u>982,423</u>
	General Plant:			
30	Land and Land Rights		389	-
31	Structures and Improvements		390	63,328
32	Office Equipment & Equipment		391	966
33	Transportation Equipment		392	54,168
34	Stores Equipment		393	839
35	Tools, Shop and Garage Equipment		394	9,626
36	Laboratory Equipment		395	910
37	Power Operated Equipment		396	1,775
38	Communication Equipment		397	33,292
39	Miscellaneous Equipment		398	194
40	Total General Plant	Sum L 30 to L 39		<u>165,098</u>
41	<b>Total Accumulated Depreciation - Accounts 101 &amp; 106</b>	<b>L 4 + L 15 + L 29 + L 40</b>		<u><u>\$ 1,687,490</u></u>



Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021  
 (\$ in Thousands)

DETAIL ACCUMULATED DEPRECIATION  
 1/1/21 to 12/31/21

Line #	Description	Account Number	Balance 12/31/20	Depreciation Actual	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[14]
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Organization	301	-	-	-	-	-	-	-	-	-	-	-
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	197,012	60,811	(36,736)	-	-	-	-	-	-	-	221,067
4	TOTAL INTANGIBLE	Sum L 1 to L 3	197,012	60,811	(36,736)	-	-	-	-	-	-	-	221,067
<b>TRANSMISSION PLANT</b>													
5	Land & Land Rights	350	-	-	-	-	-	-	(6)	-	-	-	(6)
6	Structures & Improvements	352	10,164	975	(17)	(18)	-	-	37	-	-	-	11,141
7	Station Equipment	353	141,953	14,795	(7,615)	(2,161)	126	-	798	-	-	-	147,896
8	Towers and Fixtures	354	34,496	906	(1,033)	(33)	-	-	9	-	-	-	34,348
9	Poles and Fixtures	355	14,550	1,115	-	-	-	-	1	-	-	-	16,066
10	Overhead Conductors & Devices	356	38,404	2,067	(236)	(482)	21	-	103	-	-	-	39,897
11	Underground Conductors & Devices	357	32,075	1,433	-	-	-	-	50	-	-	-	33,558
12	Underground Conductors & Devices	358	31,721	2,728	-	-	-	-	-	-	-	-	34,449
13	Road and Trails	359	1,356	180	-	-	-	-	-	-	-	-	1,536
14	Regional Trans - Computer Hardware	362	-	-	-	-	-	-	-	-	-	-	-
15	Regional Trans - Computer Software	363	-	-	-	-	-	-	-	-	-	-	-
15	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	305,119	24,219	(8,901)	(2,694)	147	992	992	-	-	-	318,892
<b>DISTRIBUTION PLANT</b>													
17	Land & Land Rights	360	-	-	-	-	-	-	-	-	-	-	-
18	Structures & Improvements	361	41,357	1,499	(89)	(72)	-	-	26	-	-	-	42,712
19	Station Equipment	362	175,564	11,073	(5,408)	(3,169)	24	-	1,079	-	-	-	179,163
20	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-
21	Poles, Towers and Fixtures	364	175,714	13,253	(5,250)	(3,570)	905	-	2,725	-	-	-	185,777
22	Overhead Conductors and Devices	365	167,483	16,046	(8,063)	(2,717)	1,705	-	829	-	-	-	175,283
23	Underground Conduit	366	52,161	2,371	(2,751)	(291)	285	-	-	-	-	-	51,775
24	Underground Conductors and Devices	367	118,212	12,338	(2,964)	(568)	536	-	61	-	-	-	127,615
25	Line Transformers	368	125,297	15,584	(9,134)	(1,660)	999	-	531	-	-	-	131,617
26	Services	369	39,809	1,767	(2,551)	(7,204)	-	-	1,205	-	-	-	33,146
27	Meters	370	20,532	11,654	(278)	(1)	-	-	64	-	-	-	31,971
28	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-
29	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-
30	Street Lighting and Signaling Systems	373	24,870	1,255	(776)	(32)	-	-	47	-	-	-	25,364
31		0	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31	941,099	86,860	(37,273)	(19,284)	4,454	6,567	6,567	-	-	-	982,423
<b>GENERAL PLANT</b>													
33	Land & Land Rights	389	-	-	-	-	-	-	-	-	-	-	-
34	Structures & Improvements	390	48,762	4,302	-	-	-	-	79	-	-	-	53,143
35	Leasehold Improvements	LH	9,172	1,011	-	-	-	-	2	-	-	-	10,185
36	Office furniture	391.1	1,339	262	(591)	-	-	-	-	-	-	-	966
37	Transportation equipment	391.2	14,114	7,569	(6,431)	-	-	-	-	-	-	-	15,199
38	Store equipment	392	39,147	3,898	(4,158)	24	266	(208)	-	-	-	-	38,969
39	Tools, shop and garage equipment	393	832	49	(34)	-	-	-	-	-	-	-	839
40	Laboratory equipment	394	8,830	1,126	(445)	-	-	-	-	-	-	-	9,628
41	Power operated equipment	395	863	94	(42)	-	-	-	-	-	-	-	910
42	Electric communications equipment	396	1,618	159	-	-	-	-	(2)	-	-	-	1,775
43	Miscellaneous equipment	397	35,030	4,679	(6,528)	-	-	-	-	-	-	-	33,282
44		398	182	13	-	-	-	-	-	-	-	-	194
45		0	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L 45	159,869	23,162	(18,229)	24	266	(129)	115	-	-	-	165,098
47	SUB-TOTAL		1,603,119	195,052	(101,139)	(21,954)	4,867	7,430	115	-	-	-	1,687,490
48		0	-	-	-	-	-	-	-	-	-	-	-
49		0	-	-	-	-	-	-	-	-	-	-	-
50		0	-	-	-	-	-	-	-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50	1,603,119	195,052	(101,139)	(21,954)	4,867	7,430	115	-	-	-	1,687,490

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Line #	Description	Account Number	[2] ACCUMULATED DEPRECIATION ADJUSTMENTS		[3] MUTATED DEPRECIATION ADJUSTMENTS		[4]	[5]
			Cloud	Accum Depre For EV At Correct Rate	Cloud	Accum Depre For EV At Correct Rate		
A		0	\$ 5,495	\$ -	\$ -	\$ -		
<b>INTANGIBLE PLANT</b>								
1	Organization	301	-	-	-	-		
2	Franchise & Consent	302	-	-	-	-		
3	Miscellaneous Intangible Plant	303	5,495	-	-	-		5,495
4	TOTAL INTANGIBLE	Sum L 1 to L 3	5,495	-	-	-		5,495
<b>TRANSMISSION PLANT</b>								
5	Land & Land Rights	350	-	-	-	-		
6	Structures & Improvements	352	-	-	-	-		
7	Station Equipment	353	-	-	-	-		
8	Towers and Fixtures	354	-	-	-	-		
9	Poles and Fixtures	355	-	-	-	-		
10	Overhead Conductors & Devices	356	-	-	-	-		
11	Underground Conduit	357	-	-	-	-		
12	Underground Conductors & Devices	358	-	-	-	-		
13	Road and Trails	359	-	-	-	-		
14	Regional Trans - Computer Hardware	362	-	-	-	-		
15	Regional Trans - Computer Software	363	-	-	-	-		
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15	-	-	-	-		-
<b>DISTRIBUTION PLANT</b>								
17	Land & Land Rights	360	-	-	-	-		
18	Structures & Improvements	361	-	-	-	-		
19	Station Equipment	362	-	-	-	-		
20	Storage Battery Equipment	363	-	-	-	-		
21	Poles, Towers and Fixtures	364	-	-	-	-		
22	Overhead Conductors and Devices	365	-	-	-	-		
23	Underground Conduit	366	-	-	-	-		
24	Underground Conductors and Devices	367	-	-	-	-		
25	Line Transformers	368	-	-	-	-		
26	Services	369	-	-	-	-		
27	Meters	370	-	-	-	-		
28	Meter Communications Equipment	370.1	-	-	-	-		
29	Leased Property On Customers Premises	372	-	-	-	-		
30	Street Lighting and Signaling Systems	373	-	-	-	-		
31		0	-	-	-	-		
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31	-	-	-	-		-
<b>GENERAL PLANT</b>								
33	Land & Land Rights	389	-	-	-	-		
34	Structures & Improvements	390	-	-	-	-		
35	Leasehold Improvements	LH	-	-	-	-		
36	Office furniture	391.1	-	-	-	-		
37	Office equipment	391.2	-	-	-	-		
38	Transportation equipment	392	-	-	-	-		
39	Store equipment	393	-	-	-	-		
40	Tools, shop and garage equipment	394	-	-	-	-		
41	Laboratory equipment	395	-	-	-	-		
42	Power operated equipment	396	-	-	-	-		
43	Electric communications equipment	397	-	-	-	-		
44	Miscellaneous equipment	398	-	-	-	-		
45		0	-	-	-	-		
46	TOTAL GENERAL	Sum L 33 to L 45	-	-	-	-		-
47	SUB-TOTAL		5,495	-	-	-		5,608
48	(L 4 + L 16 + L 32 L 48)	0	-	-	-	-		
49		0	-	-	-	-		
50		0	-	-	-	-		
51	TOTAL PLANT IN SERVICE	L 47 to L 50	\$ 5,495	\$ -	\$ -	\$ -		\$ 5,608

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**Working Capital**

[ 1 ]

[ 2 ]

FTY

Ended

12/31/21

<u>Line No</u>	<u>Description</u>	<u>Reference</u>	<u>FTY Ended 12/31/21</u>
1	Operation & Maintenance Expenses	C-4, P 2, L 11	\$ 17,648
2	Tax Expense	C-4, P 7, L 12	22,243
3	Interest Payments	C-4, P 8, L 9	(5,361)
4	Supply	C-4, P 2 Ls 16-18	13,189
5	Average Prepayments	C-4, P 11, L 24	18,260
6	Total Cash Working Capital Requirements	Sum Ls 1 to 5	<u>\$ 65,978</u>

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**Summary of Working Capital**

Line #	Description	[ 1 ] Reference	[ 2 ] FTY Expenses	[ 3 ] Factor	[ 4 ] Number of (Lead) / Lag Days [ 2 ] * [ 3 ]	[ 5 ] Totals
<b>WORKING CAPITAL REQUIREMENT</b>						
1	REVENUE LAG DAYS	Sch C-4, P 3				57.36
2	EXPENSE LAG DAYS					
3	Payroll	Sec D, Sch 7	\$ 92,205	12.46	\$ 1,148,681	
4	Pension Expense	Sec D, Sch 9	5,000	(108.00)	(540,000)	
5	Power Purchased for Resale	Sec D, Sch 2	-	33.88	-	
6	Other Expenses	L 23 - L 3 to L 5	118,636	44.90	5,326,756	
7	Total	Sum (L 3 to L 6)	<u>\$ 215,841</u>		<u>\$ 5,935,437</u>	
8	O & M Expense Lag Days	L7, [4] / [2]				<u>27.50</u>
9	Net (Lead) Lag Days	L 1 - L 8				29.86
10	Operating Expenses Per Day	L 7, [2] / 365				\$ 591
11	Working Capital for O & M Expense	L 9 * L 10				\$ 17,648
12	Average Prepayments	Sch C-4, Pg 11				18,260
13	Tax Expense	Sch C-4, Pg 7				22,243
14	Interest Payments	Sch C-4, Pg 8				(5,361)
15	Total Working Capital Requirement	Sum (L 11 to L 14)				<u>\$ 52,789</u>
<b>WORKING CAPITAL FOR POWER PURCHASED</b>						
			Expense	Lead (Lag) Days	Exp Per Day	
16	Power Purchased for Resale		<u>\$ 205,022</u>			
17	Lead (Lag) Days	57.36 - 33.88		<u>23.48</u>	<u>\$ 561.70</u>	
18	WC for Power Purchased	[ 3 ] * [ 4 ]				<u>13,189</u>
19	Total Working Capital Requirement	Sum (L 11 to L 15)				<u>\$ 65,978</u>
20	Pro Forma O & M Expense		\$ 433,483			
21	Less:					
	Power Purchased for Resale		205,022			
22	Uncollectible Expense - Present Rates		11,947			
23	Uncollectible Expense-on Rev Increase		673			
24	Other					
25	Sub-Total	Sum (L 18 to L 21)	<u>217,642</u>			
26	Pro Forma Cash O&M Expense	L 17 - L22	<u>\$ 215,841</u>			

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**Revenue Lag**

Line No.	Description	[ 1 ] Reference Or Factor	[ 2 ] Accounts Receivable Balance End of Month	[ 3 ] Total Monthly Sales <small>Sch C-4, Pg 4</small>	[ 4 ] A/R Turnover <small>[ 3 ] / [ 2 ]</small>	[ 5 ] Days Lag <small>365 / [ 4 ]</small>
1	Annual Number of Days					<u>365</u>
2	December, 2019		\$ 86,811			
3	January		88,962	73,218		
4	February		94,931	68,658		
5	March		88,852	66,128		
6	April		89,143	60,985		
7	May		87,051	66,288		
8	June		93,802	79,517		
9	July		118,912	105,684		
10	August		124,983	91,846		
11	September		123,854	70,951		
12	October		112,627	63,831		
13	November		110,486	64,904		
14	December, 2020		114,828	77,559		
15	Total	Sum L 2 to L 14	<u>\$1,335,240</u>			
16	Average A/R Balance	<u>13</u>				
17	Factor		<u>\$102,711</u>	<u>\$ 889,568</u>	<u>8.66</u>	<u>42.15</u>
18	Collection Days Lag (L 17 [ 5 ])					42.15
19	Billing Calculation and mailing days lag					-
20	Billing Lag (Mid-Point of Service Period)		365	/	12	*
					0.5	=
						<u>15.21</u>
21	Total Revenue Lag Days	Sum L 18 to L 20				<u>57.36</u>

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**Revenue By Class of Service**

Line #	Description	[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]
		Residential	Commercial	Industrial	Lighting	TOTAL Sum [ 1 ] to [ 4 ]
1	January, 2018	51,267	21,829	4,274	1,038	78,407
2	February	41,493	20,339	2,974	1,050	65,856
3	March	43,899	22,225	3,675	1,060	70,859
4	April	37,271	19,105	3,453	1,072	60,901
5	May	44,876	23,269	4,051	1,004	73,199
6	June	49,075	21,928	4,084	978	76,065
7	July	62,977	23,714	3,191	1,114	90,997
8	August	55,709	23,764	3,872	993	84,338
9	September	38,148	13,851	2,028	501	54,529
10	October	42,632	22,290	3,793	1,209	69,925
11	November	41,073	21,825	3,614	913	67,426
12	December, 2018	43,782	20,275	3,459	1,031	68,548
13	TOTAL	<u>\$ 552,204</u>	<u>\$ 254,414</u>	<u>\$ 42,468</u>	<u>\$ 11,964</u>	<u>\$ 861,050</u>
14	January, 2019	50,477	22,474	3,959	1,046	77,955
15	February	43,351	20,960	3,419	1,136	68,866
16	March	43,950	22,648	3,941	1,112	71,652
17	April	36,272	19,836	3,411	1,059	60,578
18	May	39,417	22,928	3,749	936	67,030
19	June	45,815	21,567	3,693	1,200	72,276
20	July	68,521	25,326	3,675	1,048	98,569
21	August	56,395	23,000	4,017	968	84,380
22	September	49,506	22,281	3,401	1,196	76,384
23	October	38,423	21,222	4,046	947	64,639
24	November	43,034	20,668	3,619	1,074	68,394
25	December, 2019	48,043	20,909	3,816	1,099	73,867
26	TOTAL	<u>\$ 563,205</u>	<u>\$ 263,819</u>	<u>\$ 44,747</u>	<u>\$ 12,821</u>	<u>\$ 884,592</u>
27	January, 2020	46,336	21,109	4,651	1,121	73,218
28	February	43,284	20,057	4,328	989	68,658
29	March	41,684	19,274	3,950	1,220	66,128
30	April	38,817	17,374	3,829	965	60,985
31	May	43,797	17,415	3,865	1,211	66,288
32	June	54,651	19,805	3,983	1,078	79,517
33	July	78,187	22,583	3,987	926	105,684
34	August	64,931	21,608	4,135	1,172	91,846
35	September	45,859	20,411	3,623	1,058	70,951
36	October	39,495	19,488	3,807	1,041	63,831
37	November	41,739	18,459	3,455	1,252	64,904
38	December, 2020	53,236	19,580	3,847	895	77,559
39	TOTAL	<u>\$ 592,017</u>	<u>\$ 237,163</u>	<u>\$ 47,459</u>	<u>\$ 12,929</u>	<u>\$ 889,568</u>

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**Summary of Expense Lag Calculations**

Line No.	Description	[ 1 ] Reference Or Factor	[ 2 ] Amount	[ 3 ] (Lead) / Lag Days	[ 4 ] Weighted Dollar Value [ 2 ] * [ 3 ]	[ 5 ] (Lead) / Lag Days [ 4 ] / [ 2 ]
<b><u>PAYROLL</u></b>						
1	Union		\$ 47,651	17.00	\$ 810,074	
2	Paid Bi-Weekly with one week lag (14 days / 2 + 7 days)					
3	Non-Union		44,554	7.60	338,607	
4	Paid Twice Monthly (365 days / 24 / 2)					
5	Payroll Lag	Sum L 1 to L 4	<u>\$ 92,205</u>		<u>\$ 1,148,681</u>	<u>12.46</u>
<b><u>PENSION EXPENSE</u></b>						
6	Payment # 1	3/15/21	10,000	(108.00)	\$ (1,080,000)	
7	Mid-point of Service Period	7/1/21				
8	Totals & (Lead) Lag Days	L 6 + L 7	<u>10,000</u>		<u>(1,080,000)</u>	<u>(108.0)</u>
<b><u>PURCHASED ELECTRICITY</u></b>						
9	Contract Payment Lag		<u>\$ 205,022</u>	<u>33.88</u>	<u>\$ 6,946,145</u>	<u>33.88</u>
<b><u>OTHER O &amp; M EXPENSES</u></b>						
10	FEBRUARY, 2020	Sch C-4, Pg 6	\$ 5,894,261		\$ 255,174,655	
11	MAY, 2020	Sch C-4, Pg 6	11,657,694		548,155,768	
12	AUGUST, 2020	Sch C-4, Pg 6	2,755,418		114,871,741	
13	NOVEMBER, 2020	Sch C-4, Pg 6	6,699,443		294,376,437	
14	TOTAL	Sum L 10 to L 13	<u>27,006,816</u>		<u>1,212,578,601</u>	<u>44.90</u>

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**General Disbursements Lag**

Line #	Description	[ 1 ] Number of CDs	[ 2 ] Cash Disbursements	[ 3 ] Dollar-Days	[ 4 ] Expense Lag-Days [ 3 ] / [ 2 ]
<b>FEBRUARY, 2020</b>					
1	Total Monthly Disbursements	3887	\$ 46,788,654	\$ 2,083,161,749	44.52
2	Total Excl Non-Expense & Under \$1,000	398	\$ 6,607,592	\$ 288,057,124	43.59
3	Total O & M Only <span style="float: right;">L 1 + L 2</span>	362	\$ 5,894,261	\$ 255,174,655	43.29
<b>MAY, 2020</b>					
4	Total Monthly Disbursements	5079	\$ 293,381,003	\$ 3,007,477,030	10.25
5	Total Excl Non-Expense & Under \$1,000	488	\$ 38,038,452	\$ 786,542,849	20.68
6	Total O & M Only <span style="float: right;">L 4 + L 5</span>	449	\$ 11,657,694	\$ 548,155,768	47.02
<b>AUGUST, 2020</b>					
7	Total Monthly Disbursements	4819	\$ 156,815,034	\$ 2,312,235,813	14.74
8	Total Excl Non-Expense & Under \$1,000	153	\$ 11,163,082	\$ 346,943,342	31.08
9	Total O & M Only <span style="float: right;">L 7 + L 8</span>	138	\$ 2,755,418	\$ 114,871,741	41.69
<b>NOVEMBER, 2020</b>					
10	Total Monthly Disbursements	4303	\$ 86,656,631	\$ 1,565,740,748	18.07
11	Total Excl Non-Expense & Under \$1,000	395	\$ 24,178,872	\$ 453,555,747	18.76
12	Total O & M Only <span style="float: right;">L 10 + L 11</span>	358	\$ 6,699,443	\$ 294,376,437	43.94
<b>TOTAL FOUR TEST MONTHS</b>					
13	Total Monthly Disbursements <span style="float: right;">L 1 + L 4 + L 7 + L 10</span>	18088	\$ 583,641,321	\$ 8,968,615,341	15.37
14	Total Excl Non-Expense & Under \$1,000 <span style="float: right;">L 2 + L 5 + L 8 + L 11</span>	1434	\$ 79,987,999	\$ 1,875,099,061	23.44
15	Total O & M Only <span style="float: right;">L 3 + L 6 + L 9 + L 12</span>	2243	\$ 27,006,816	\$ 1,212,578,601	44.90



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**Tax Expense Lag Days**

Line No.	Description	Reference Or Factor	[ 1 ]	[ 2 ]	[ 3 ]
			Pro Forma Proposed Rate Amount	(Lead) Lag Days C-4, P 10	Weighted Dollar Days [ 2 ] * [ 3 ]
1	FEDERAL INCOME TAX		\$ 32,261	19.86	\$ 640,707
2	STATE INCOME TAX		16,771	27.61	463,042
3	PURTA		972	118.36	115,046
4	PA PROPERTY TAX		635	57.86	36,741
5	CITY OF PITTSBURGH		680	134.36	91,365
6	GROSS RECEIPTS TAX		49,501	128.86	6,378,661
7	GRT - REVENUE INCREASE		3,052	128.86	393,281
8	Total	Sum L 1 to L 7			<u>\$ 8,118,843</u>
9	Days in Year				<u>365</u>
10	Average Daily Amount for Working Capital	L 8 / L 9			<u>\$ 22,243</u>

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**Interest Payments**

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at December 31, 2018				\$ 2,885,333
2	Long-term Debt Ratio				46.65%
3	Embedded Cost of Long-term Debt				4.29%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 57,744</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 158
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days			57.36	
8	Interest Payment lag days	L 7 - L 6			<u>(33.89)</u>
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (5,361)</u>

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**TAX EXPENSE LAG DAYS**

Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Lead (Lag) Payment Days [1]-[2]	[4] Payment Amount	[5] Weighted Lead (Lag) Dollars [3]*[4]	[6] Payment Lead (Lag) Days [5]/[4]	[7] Revenue (Lag) Days C-4, Pg3	[8] Net Payment Lead (Lag) Days [6]-[7]
1	<b>FEDERAL INCOME TAX</b>	<u>25%</u>			\$ 32,261				
2	First Payment	04/15/21	07/01/21	77.00	\$ 8,065	621,028			
3	Second Payment	06/15/21	07/01/21	16.00	8,065	129,045			
4	Third Payment	09/15/21	07/01/21	(76.00)	8,065	(612,963)			
5	Fourth Payment	12/15/21	07/01/21	(167.00)	8,065	(1,346,905)			
6	Total				\$ 32,261	\$ (1,209,795)	(37.50)	57.36	19.86
7	<b>STATE INCOME TAX</b>	<u>25%</u>			\$ 16,771				
8	First Payment	03/15/21	07/01/21	108.00	\$ 4,193	452,812			
9	Second Payment	06/15/21	07/01/21	16.00	4,193	67,083			
10	Third Payment	09/15/21	07/01/21	(76.00)	4,193	(318,646)			
11	Fourth Payment	12/15/21	07/01/21	(167.00)	4,193	(700,182)			
12	Total				\$ 16,771	(498,932)	(29.75)	57.36	27.61
13	<b>PURTA</b>				\$ 972				
14	Payment	05/01/21	07/01/21	61.00	\$ 972	59,292	61.00	57.36	118.36
15	<b>PA CAPITAL STOCK TAX</b>				\$ 0				
16	First Payment			-	\$ -	-			
17	Second Payment			-	-	-			
18	Third Payment			-	-	-			
19	Fourth Payment			-	-	-			
20	Total				\$ -	-			
21	<b>PA LOCAL &amp; USE TAX</b>				\$ 0				
22	Payment			-	\$ 0	-	0.00	0.00	0.00
23	<b>PA PROPERTY TAX</b>	<u>50%</u>			\$ 635				
24	First Payment	03/31/21	07/01/21	92.00	\$ 318	29,210			
25	Second Payment	09/30/21	07/01/21	(91.00)	318	(28,893)			
26	Total				\$ 635	318	0.50	57.36	57.86
27	<b>CITY OF PITTSBURGH</b>				\$ 680				
28	Payment	04/15/21	07/01/21	77.00	\$ 680	52,360	77.00	57.36	134.36
29	<b>GROSS RECEIPTS TAX</b>	<u>90%</u>			\$ 49,501				
30	90% of Estimated GRT	03/15/21	07/01/21	108.00	\$ 44,551	4,811,469			
31									
32	Balance Based on Estimate	03/15/22	07/01/21	(257.00)	4,950	(1,272,168)			
33									
34	Total				\$ 49,501	3,539,300	71.50	57.36	128.86

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

Line #	Description	[1] Total For Separation	[2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17]	PREPAID EXPENSES											
				Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
1	Property - All Risk Ins	\$ 20,045	\$ 438	\$ 19,484	\$ 144	\$ (3)	\$ (165)	\$ (317)	\$ 162	\$ (163)	\$ 321	\$ 158	\$ (14)		
2	Liability - Misc Ins	2,221	308	244	244	211	179	149	108	40	6	464	433		
3	Director & Officer Ins	779	117	-	91	78	65	52	39	13	-	156	142		
4	Auto Ins	242	17	-	20	21	22	24	25	16	11	23	30		
5	Pollution Ins	767	36	-	1	-	96	95	93	90	88	87	85		
6	Insurance Exp	701	138	-	113	100	88	75	62	38	25	12	-		
7	Fiduciary	500	69	-	53	46	38	31	23	8	-	114	103		
8	Workers' Compensation	179	14	-	15	15	15	16	16	12	6	21	23		
9	Excess General Liab Ins	14,488	2,212	-	1,720	1,475	1,118	895	671	216	-	3,012	2,738		
10	Workers' Comp T&D	1,320	201	-	156	134	112	89	67	22	-	259	235		
11	Amortization Offset - Ins	-	-	-	-	-	-	-	-	-	-	-	-		
12	Penna PUC Assessment	15,502	1,472	-	690	460	230	-	2,017	2,295	2,040	1,785	1,530		
13	Prepaid Exp - 12 month Amort	21,500	489	-	1,589	2,039	2,048	1,960	1,941	1,903	2,144	2,106	1,566		
14	PA GRC	-	-	-	31,564	28,296	24,712	20,152	14,067	4,775	1,108	-	-		
15	DLC Sys Upgrade Proj Ins	220	3	-	29	24	22	19	16	11	9	6	6		
16	IT Hardware Maintenance	25,266	1,164	-	2,834	2,577	2,525	2,200	2,102	2,111	1,808	1,457	1,530		
17	IT Software Maintenance	4,179	245	-	328	278	228	178	396	293	234	1,037	243		
18	Communication Maint Agree	37,808	599	-	3,453	3,269	3,097	2,961	2,814	4,211	4,052	3,859	3,727		
19	Smart Meter Exp	585	567	-	6	6	-	-	-	-	-	-	-		
20	Enterprise App Software	16,786	1,918	-	1,382	1,296	1,607	1,446	1,396	1,217	1,129	1,323	1,244		
21	IT Transmission Software	4,704	265	-	321	291	496	506	471	401	366	341	419		
22	Cyber Security Hard/Software	3,781	207	-	326	372	345	317	289	261	340	313	287		
23	Info Security CIP	3,822	432	-	268	403	377	362	336	309	266	239	346		
24	IT Hard/Software Leases	13,902	742	-	1,598	1,234	1,031	1,246	1,188	1,073	929	1,021	1,244		
25	Computing Platforms	17,085	338	-	1,573	1,467	1,412	1,312	1,759	1,473	1,670	1,618	1,503		
26	Info Security Hard/Software	4,667	129	-	490	485	451	417	418	342	306	343	349		
27	Oracle COE Hard/Software	13,824	522	-	577	690	1,839	1,716	1,677	1,260	1,166	964	973		
28	IT Quality Assurance	1,071	71	-	66	52	38	24	10	160	141	126	110		
29	Office of CIO	500	2	-	93	85	77	58	50	33	25	17	8		
30	Network Services	341	-	-	11	59	51	43	36	37	27	17	7		
31	IT Services /Support	2,345	6	-	220	195	171	147	250	259	201	185	212		
32	RPA Software & License	1,614	4	-	147	144	140	136	132	128	121	117	114		
33	CIP Cloud	663	71	-	47	31	14	75	68	61	46	39	32		
34	OPS APPS Cloud	5,341	80	-	503	472	672	546	548	497	385	381	306		
35	Customer Apps Cloud	633	49	-	20	10	-	101	92	74	64	55	46		
36	IT Prepaid Other	-	-	-	-	-	-	-	-	-	-	-	-		
37	TOTAL	\$ 237,381	\$ 9,445	\$ 19,701	\$ 50,692	\$ 46,312	\$ 43,151	\$ 37,031	\$ 33,339	\$ 23,734	\$ 18,996	\$ 21,684	\$ 19,577		
38	Number of Months	13													
39	Monthly Average	L 26 / L 27	\$ 18,260												
40	Rate Case Amount		\$ 18,260												

Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021  
 (\$ in Thousands)

Schedule Witness: C-5  
 Page Bachota/O'Brien  
 1 of 1

**Plant Materials and Operating Supplies**

Line No	Description	FTY Ended December 31, 2021		
		Materials & Supplies	Fuel	Stores Expenses
1	December, 2019	\$ 32,115	\$ -	\$ -
2	January, 2020	32,210	-	-
3	February	31,652	-	-
4	March	32,381	-	-
5	April	32,248	-	-
6	May	33,638	-	-
7	June	33,826	-	-
8	July	34,222	-	-
9	August	34,488	-	-
10	September	34,419	-	-
11	October	34,586	-	-
12	November	35,238	-	-
13	December, 2020	34,246	-	-
14	Totals	\$ 435,269	\$ -	\$ -
15	13-Month Average	\$ 33,482	\$ -	\$ -
16	13-Month Net Average	Plant Additions	Percent	\$ 33,482
17	<b>Amounts Assigned by Function:</b>			
18	Transmission Plant	\$ 53,881	22.18%	\$ 7,425
19	Distribution Plant	178,864	73.61%	24,647
20	General Plant	10,232	4.21%	1,410
21	Intangible Plant	-	0.00%	-
22	Construction Category	-	0.00%	-
	Total	\$ 242,977	100.00%	\$ 33,482

Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021  
 (\$ in Thousands)

Schedule  
 Witness:  
 Page 1 of 1  
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 Simpson

Accumulated Deferred Income Taxes

Line No	Description	Reference	FTY 12/31/21
<b>ACCUMULATED DEFERRED INCOME TAXES</b>			
1	Transmission	A	\$ 164,256
2	Distribution	A	469,772
3	General - Transmission	A	4,402
4	General - Distribution	A	22,021
5	Smart Meter	B	33,341
6	Balance at December 31, 2021 - Utility	L 1 to L 5	\$ 693,792
7	CIAC - Transmission		(15,743)
8	CIAC - Distribution		(2,431)
9	Non-Utility		(185)
10	TOTAL	L 6 to L 9	\$ 675,433

**A** ADIT amounts calculated in accordance with IRS Regulation # 1.167

**B** ADIT on Smart Meter Plant included with Distribution

**Customer Deposits and Interest**

Line #	Description	Factor Or Reference	[ 1 ] Customer Deposits	[ 2 ] Interest On Customer Deposits
1	December, 2019		\$ (11,779)	
2	January, 2020		(11,887)	\$ 51
3	February		(12,026)	44
4	March		(12,017)	48
5	April		(12,091)	47
6	May		(12,091)	52
7	June		(11,886)	44
8	July		(11,665)	48
9	August		(11,305)	49
10	September		(10,845)	38
11	October		(10,248)	39
12	November		(9,500)	35
13	December, 2020		(7,781)	37
14	Total	Sum L 1 to L 13	<u>\$ (145,121)</u>	<u>\$ 532</u>
15	Average Monthly Balance	L 14 / 13	<u>\$ (11,163)</u>	

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule C-8**  
**Witness: Bachota/O'Brien**  
 Page 1 of 1

**Capitalized Pension Adjustment**

Line #	Description	Reference Or Factor	[ 1 ] Capitalized Pension Contribution	[ 2 ] SFAS - 87 Pension Capitalized	[ 3 ] Pension Contribution Capitalized Over (Under) SFAS - 87 Capitalized [ 1 ] - [ 2 ]
1	Through December 31, 2015				
2	Total Capitalized Contribution To 12-31-15		\$ 131,391		
3	Amount Capitalized		<u>131,391</u>	\$ 82,824	\$ 48,567
4	Year Ended 12-31-16				
5	Total Contribution		\$ 40,000		
6	Percent Capitalized		<u>50.00%</u>	\$ 7,715	\$ 12,285
	Amount Capitalized		<u>20,000</u>		
7	Year Ended 12-31-17				
8	Total Contribution		\$ 105,000		
9	Percent Capitalized		<u>50.00%</u>	\$ 10,909	\$ 41,591
	Amount Capitalized		<u>52,500</u>		
10	Year Ended 12-31-18				
11	Total Contribution		\$ 23,000		
12	Percent Capitalized		<u>50.00%</u>	\$ 11,210	\$ 290
	Amount Capitalized		<u>11,500</u>		
13	Year Ended 12-31-19				
14	Total Contribution		\$ 10,000		
15	Percent Capitalized		<u>50.00%</u>	\$ 7,636	(2,636)
	Amount Capitalized		<u>5,000</u>		
16	HTY Ended 12-31-20				
17	Total Contribution		\$ 10,000		
18	Percent Capitalized		<u>50.00%</u>	\$ 9,275	(4,275)
	Amount Capitalized		<u>5,000</u>		
19	FTY Ended 12-31-21				
20	Total Contribution		\$ 10,000		
21	Percent Capitalized		<u>50.00%</u>	\$ 6,814	(1,814)
	Amount Capitalized		<u>5,000</u>		
22					
23					
24					
25	Total		<u>\$ 230,391</u>	<u>\$ 136,383</u>	<u>\$ 94,008</u>



**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule D-1**  
**Witness: O'Brien/Gorman**  
**Page 1 of 3**

**Jurisdictional Rate Base, Net Operating Income and Revenue Increase**

Table No 1  
**Earned Rate of Return with Additional Proposed Revenues - PA Jurisdiction**

Line No	Description	Reference	(1) ROR Before Additional Revenues	(2) Proposed Additional Revenues	(3) ROR With Additional Revenues
1	Total Electric Rate Base	D-1, P 3	\$ 2,222,251	-	\$ 2,222,251
<b>Total Operating Revenues:</b>					
2	Total Sales Revenues	D-2, P 2	\$ 552,301	\$ 56,199	\$ 608,500
3	Other Revenues - Off System Sales	D-2, P 2	-	-	-
4	Other Operating Revenues	D-2, P 2	13,658	-	13,658
5	Total Revenues	L 2 to L 4	565,959	56,199	622,158
<b>Total Operating Expenses:</b>					
6	Operation & Maintenance Expenses	D-2, P 2	192,755	813	193,568
7	Depreciation & Amortization Expense	D-2, P 2	181,080	-	181,080
8	Taxes Other Than Income Taxes	D-2, P 2	35,551	3,273	38,824
9	Total Operating Expenses	L 6 to L 8	409,387	4,085	413,472
10	Utility Operating Income Before Taxes	L 5 - L 9	\$ 156,572	\$ 52,114	\$ 208,686
<b>Income Taxes:</b>					
11	Federal	D-22 Dist	14,093	9,851	23,944
12	State	D-22 Dist	5,311	5,206	10,517
13	Total Income Taxes	L 11 + L 12	19,405	15,057	34,462
14	Total Operating Expenses	L 9 + L 13	428,792	19,143	447,934
15	Total Operating Income	L 5 - L 14	\$ 137,167	\$ 37,057	\$ 174,224
16	Earned Rate of Return - %	L 15 / L 1	6.17%		7.84%

**Jurisdictional Rate Base, Net Operating Income and Revenue Increase**

		Table No 2 Determination of Jurisdictional Revenue Deficiency			
Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Total Electric Rate Base	Table No 1	\$ 2,885,333	\$ 2,222,251	Table No 1
Total Operating Revenues:					
2	Total Sales Revenues	D-3	919,022	552,301	Table No 5
3	Other Revenues - Off System Sales	D-3	1,560	-	Table No 5
4	Other Operating Revenues	D-3	17,407	13,658	Table No 5
5	Total Revenues	L 2 to L 4	937,989	565,959	
Total Operating Expenses:					
6	Operation & Maintenance Expenses	D-4	433,483	192,755	Table No 6
7	Depreciation & Amortization Expense	D-20	217,670	181,080	Table No 7
8	Taxes Other Than Income Taxes	D-20	59,554	35,551	Table No 8
9	Total Operating Expenses	L 6 to L 8	710,707	409,387	
10	Utility Operating Income Before Taxes	L 5 - L 9	227,282	156,572	
Income Taxes:					
11	Federal	D-22	23,201	14,093	Table No 9
12	State	D-22	11,982	5,311	Table No 9
13	Total Operating Expenses	L 11 + L 12	745,890	428,792	
14	Total Operating Income	L 5 - L 13	\$ 192,098	\$ 137,167	
Return Before Adjustments					
15	Earned Rate of Return - %	L 14 / L 1		6.1725%	
16	Required Rate of Return - %	B-9		7.8400%	
17	Return at Required Rate of Return	L 15 * L 16		\$ 174,224	
18	Income Deficiency - \$	L 17 - L 14		37,057	
19	Revenue Deficiency - Tax Multiplier	D-22, Page 4		1.51656	
20	Revenue Deficiency-\$	L 18 * L 19		\$ 56,199	

**Jurisdictional Rate Base, Net Operating Income and Revenue Increase**

Table No 3 Electric Rate Base - Pennsylvania					
Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Electric Plant in Service	C-2	\$ 5,089,918	\$ 3,945,189	Table No 1
2	Accumulated Provision for Depreciation	C-3	(1,693,098)	(1,330,422)	Table No 1
3	Net Electric Plant in Service	L 1 + L 2	3,396,820	2,614,767	
<b>Other Rate Base Items - Additions:</b>					
4	Cash Working Capital	C-4	65,978	44,539	Table No 12
5	Materials & Supplies	C-5	33,482	26,057	Table No 1
6	Excess Pension Capitalized	C-8	94,008	72,865	Table No 1
7	Total Additions	L 4 to L 6	193,468	143,462	
8	Total Rate Base Before Deductions	L 3 + L 7	3,590,288	2,758,229	
<b>Other Rate Base Items - Deductions:</b>					
9	Customer Deposits	C-7	(11,163)	(11,163)	Table No 1
10					
11	Accumulated Deferred Income Taxes	C-6	(693,792)	(524,815)	Table No 1
12	Total Deductions	L 9 + L 10 + L 11	(704,955)	(535,978)	
13	Total Electric Rate Base	L 8 + L 12	\$ 2,885,333	\$ 2,222,251	

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**Adjusted Net Operating Income At Present Rates**

Schedule D-2  
Witness: Bachota/O'Brien  
Page 1 of 1

Line #	Description	Reference	[ 1 ]		[ 2 ]		[ 3 ]	
			FTY Ended 12/31/21	Budget	Adjustments D-3, Pgs 1 & 2 Increase (Decrease)	Pro Forma Adjusted FTY Ended 12/31/21		
<b>OPERATING REVENUES</b>								
1	Distribution Tariff Charges		\$ 532,972		(7,290)	525,682		
2	Surcharge Revenue		53,261		(30,392)	22,869		
3	Generation Charges		217,302		-	217,302		
4	Transmission Charges		66,314		86,855	153,169		
5	Sales for Resale (Off System)		1,560		-	1,560		
6	Late Payment fees		3,750		-	3,750		
7	Reconnect Fees		717		-	717		
8	Miscellaneous Service		620		-	620		
9	DL Transmission Dispatch		700		(700)	-		
10	Rent From Electric Property		11,650		-	11,650		
11	Tower Attachment Revenue		319		(319)	-		
12	Pole Attachments		-		-	-		
13	Other Electric Revenue		86,506		(85,836)	670		
14	Rate Increase		-		-	-		
15	Total operating revenues	Sum L 1 to L 14	\$ 975,671		(37,682)	937,989		
<b>OPERATING EXPENSES</b>								
16	Power Production Expense		-		-	-		
17	Cost of Purchased Power		206,041		(1,019)	205,022		
18	Transmission		12,546		216	12,762		
19	Distribution		56,294		746	57,040		
20	Customer accounts	1.3000%	46,391		(19,782)	26,609		
21	Customer service and info		(3,213)		(1,495)	(4,708)		
22	Sales		-		-	-		
23	Administrative and general	0.1461%	134,259		2,499	136,758		
24	Depreciation		193,360		9,764	203,124		
25	Amortization Other		7,965		4,530	12,495		
26	Amort of Cloud Expenditures		-		2,051	2,051		
27	Taxes other than income	5.9000%	61,851		(2,297)	59,554		
28	Total operating expenses	Sum L 16 to L 27	\$ 715,494		(4,787)	710,707		
29	Net Operating Income - BIT	L 15 - L 28	\$ 260,177		(32,895)	227,282		
<b>INCOME TAX EXPENSE</b>								
30	State Income Taxes					11,982		
31	Federal Income Taxes					23,201		
32	Total Income Taxes	L 30 + L 31				35,183		
33	Net Operating Income	L 29 - L 32				\$ 192,098		

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule D-3**  
**Witness: O'Brien**  
 Page 1 of 2

**Adjustments to Net Operating Income**

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		As Forecast And Allocated	Surcharges D-5A & D-6A	Revenue Loss D-5B	Revenue Annualization D-5C	Revenue Other	Revenue Transfer	Supply Expense D-6B	Salaries & Wages D-7	Rate Case Normalization D-8	Benefits & Pensions D-9	Uncollectible D-10	Sub-Total Proforma
<b>OPERATING REVENUE</b>													
1	Distribution Tariff Charges	\$ 532,972	\$ -	\$ (8,451)	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,662
2	Surcharge Revenue	53,261	(30,392)	-	-	-	-	-	-	-	-	-	22,869
3	Generation Charges	217,302	-	-	-	-	-	-	-	-	-	-	217,302
4	Transmission Charges	66,314	-	-	-	-	86,855	-	-	-	-	-	153,169
5	Sales for Resale (Off System)	1,560	-	-	-	-	-	-	-	-	-	-	1,560
6		-	-	-	-	-	-	-	-	-	-	-	-
7	Late Payment fees	3,750	-	-	-	-	-	-	-	-	-	-	3,750
8	Reconnect Fees	717	-	-	-	-	-	-	-	-	-	-	717
9	Miscellaneous Service	620	-	-	-	-	-	-	-	-	-	-	620
10	DL Transmission Dispatch	700	-	-	-	-	(700)	-	-	-	-	-	-
11	Rent From Electric Property	11,650	-	-	-	-	-	-	-	-	-	-	11,650
12	Tower Attachment Revenue	319	-	-	-	-	(319)	-	-	-	-	-	-
13	Pole Attachments	-	-	-	-	-	-	-	-	-	-	-	-
14	Other Electric Revenue	86,506	-	-	-	-	(86,836)	-	-	-	-	-	670
15	Total operating revenues	975,671	(30,392)	(8,451)	1,161	-	-	-	-	-	-	-	937,989
<b>OPERATING EXPENSE</b>													
16	Power Production Expense	-	-	-	-	-	-	-	-	-	-	-	-
17	Cost of Purchased Power	206,041	-	-	-	-	-	(1,019)	-	-	-	-	205,022
18	Other Production Expenses	-	-	-	-	-	-	-	-	-	-	-	-
19	Transmission	12,546	-	-	-	-	-	-	216	-	-	-	12,762
20	Distribution	56,294	(17)	-	-	-	-	-	763	-	-	-	57,040
21	Customer accounts	46,391	(25,415)	-	-	-	-	-	263	-	-	-	26,077
22	Customer service and info	(3,213)	(1,496)	-	-	-	-	-	2	-	-	-	(4,708)
23	Sales	-	-	-	-	-	-	-	-	-	-	-	-
24	Administrative and general	134,259	(261)	-	-	-	-	-	1,103	31	1,626	-	136,758
25	Depreciation	193,360	-	-	-	-	-	-	-	-	-	-	193,360
26	Amortization Other	7,965	-	-	-	-	-	-	-	-	-	-	7,965
27	Amort of Cloud Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
28	Taxes other than income	61,851	-	-	-	-	-	-	-	-	-	-	61,851
29	Total operating expenses	715,494	(27,190)	-	-	-	-	(1,019)	2,347	31	1,626	4,838	696,127
30	Net operating margins Before Income Tax	\$ 260,177	\$ (3,202)	\$ (8,451)	\$ 1,161	\$ -	\$ -	\$ 1,019	\$ (2,347)	\$ (31)	\$ (1,626)	\$ (4,838)	\$ 241,862

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Adjustments to Net Operating Income**

Line #	Description	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]	[23]	[24]
		From Page 1 Sub-total	Cloud Adjustment D-11	Gross Receipts Tax Exp D-20	FICA, FUI SUI Exp D-20	Pro Forma Depre Adj D-21	Adjustments	Interest on Cust. Dep C-7	EV Depre Adjustment D-15	Total Profoma			
<b>OPERATING REVENUE</b>													
31	Distribution Tariff Charges	525,682	-	-	-	-	-	-	-	-	-	-	-
32	Surcharge Revenue	22,869	-	-	-	-	-	-	-	-	-	-	525,682
33	Generation Charges	217,302	-	-	-	-	-	-	-	-	-	-	22,869
34	Transmission Charges	153,169	-	-	-	-	-	-	-	-	-	-	217,302
35	Sales for Resale (Off System)	1,560	-	-	-	-	-	-	-	-	-	-	153,169
36		-	-	-	-	-	-	-	-	-	-	-	1,560
37	Late Payment fees	3,750	-	-	-	-	-	-	-	-	-	-	3,750
38	Reconnect Fees	717	-	-	-	-	-	-	-	-	-	-	717
39	Miscellaneous Service	620	-	-	-	-	-	-	-	-	-	-	620
40	DL Transmission Dispatch	-	-	-	-	-	-	-	-	-	-	-	-
41	Rent From Electric Property	11,650	-	-	-	-	-	-	-	-	-	-	11,650
42	Tower Attachment Revenue	-	-	-	-	-	-	-	-	-	-	-	-
43	Pole Attachments	-	-	-	-	-	-	-	-	-	-	-	-
44	Other Electric Revenue	670	-	-	-	-	-	-	-	-	-	-	670
45	Total operating revenues	937,989	-	-	-	-	-	-	-	-	-	-	937,989
<b>OPERATING EXPENSE</b>													
46	Power Production Expense	-	-	-	-	-	-	-	-	-	-	-	-
47	Cost of Purchased Power	205,022	-	-	-	-	-	-	-	-	-	-	205,022
48	Other Production Expenses	-	-	-	-	-	-	-	-	-	-	-	-
49	Transmission	12,762	-	-	-	-	-	-	-	-	-	-	12,762
50	Distribution	57,040	-	-	-	-	-	-	-	-	-	-	57,040
51	Customer accounts	26,077	-	-	-	-	-	532	-	-	-	-	26,609
52	Customer service and info	(4,708)	-	-	-	-	-	-	-	-	-	-	(4,708)
53	Sales	-	-	-	-	-	-	-	-	-	-	-	-
54	Administrative and general	136,758	-	-	-	-	-	-	-	-	-	-	136,758
55	Depreciation	193,360	-	-	-	9,586	-	-	178	-	-	-	203,124
56	Amortization Other	7,965	-	-	-	4,530	-	-	-	-	-	-	12,495
57	Amort of Cloud Expenditures	-	2,051	-	-	-	-	-	-	-	-	-	2,051
58	Taxes other than income	61,851	-	(2,674)	377	-	-	-	-	-	-	-	59,554
59	Total operating expenses	696,127	2,051	(2,674)	377	14,116	-	532	178	-	-	-	710,707
60	Net operating margins Before Income Tax	\$ 241,862	\$ (2,051)	\$ 2,674	\$ (377)	\$ (14,116)	\$ -	\$ (532)	\$ (178)	\$ -	\$ -	\$ -	\$ 227,282

Duquesne Light Company  
 Before The Pennsylvania Public Utility Commission  
 Future Test Year - 12 Months Ended December 31, 2021  
 (\$ in Thousands)  
 Summary of Revenue Adjustments

Line #	Description	Reference Or Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
			FTY Ended 12/31/21 Budget	D-5A Remove Surcharges	D-5B Revenue Loss	D-5C Revenue Annualization	Other	Reclass	Total Proforma Adjustments [3 to 7]	Proforma Adjusted At Present Rates [2] + [8]	
PRO FORMA ADJUSTMENTS											
1	Distribution Tariff Charges		\$ 532,972	\$ -	\$ (8,451)	\$ 1,161	\$ -	\$ -	\$ -	\$ (7,290)	\$ 525,682
2	Surcharge Revenue		53,261	(30,392)	-	-	-	-	-	(30,392)	22,869
3	Generation Charges		217,302	-	-	-	-	-	-	-	217,302
4	Transmission Charges		66,314	-	-	-	-	-	86,855	86,855	153,169
5	Sum Sales to Customers	Sum L 1 to L 4	869,849	(30,392)	(8,451)	1,161	-	-	86,855	49,173	919,022
6	SP Distribution Revenue		-	-	-	-	-	-	-	-	-
7	Sub-Total	L 5 + L 6	869,849	(30,392)	(8,451)	1,161	-	-	86,855	49,173	919,022
8	Sales for Resale (Off System)	L 7 + L 8	1,560	(30,392)	(8,451)	1,161	-	-	86,855	49,173	1,560
9	Total Sales of Electricity		871,409	(30,392)	(8,451)	1,161	-	-	86,855	49,173	920,582
10	Late Payment fees		3,750	-	-	-	-	-	-	-	3,750
11	Returned Check Charges		-	-	-	-	-	-	-	-	-
12	Reconnect Fees		717	-	-	-	-	-	-	-	717
13	Miscellaneous Service		620	-	-	-	-	-	-	-	620
14	DL Transmission Dispatch		700	-	-	-	-	-	(700)	(700)	-
15	Rent From Electric Property		11,650	-	-	-	-	-	-	-	11,650
16	Tower Attachment Revenue		319	-	-	-	-	-	(319)	(319)	-
17	Pole Attachments		-	-	-	-	-	-	-	-	-
<b>Other Electric Revenue</b>											
18	Other Electric Revenues (456.01)		670	-	-	-	-	-	-	-	670
19	I.T.Service Charge (456.06)		-	-	-	-	-	-	-	-	-
20	AES BV Partners - Demand (456.10)		-	-	-	-	-	-	-	-	-
21	AES BV Partners - Transmission (456.11)		-	-	-	-	-	-	-	-	-
22	Dominion Marketing Revenue (456.12)		84,705	-	-	-	-	-	(84,705)	(84,705)	-
23	PJM DLCO Firm (456.32)		(257)	-	-	-	-	-	257	257	-
24	PJM DLC Pwr NFPP (456.53)		1,388	-	-	-	-	-	(1,388)	(1,388)	-
25	Total Present Rate Revenues	L 9 to L 24	975,671	(30,392)	(8,451)	1,161	-	-	-	(37,682)	937,989
26	Other Revenue		-	-	-	-	-	-	-	-	-
27	TOTAL REVENUES	L 25 + L 26	\$ 975,671	\$ (30,392)	\$ (8,451)	\$ 1,161	\$ -	\$ -	\$ -	\$ (37,682)	\$ 937,989

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Remove Surcharge Revenue**

Line #	Description	[ 1 ] Surcharges "Rolled-in"	[ 2 ] Revenue From Surcharges Retained	[ 3 ] Sub-Total	[ 4 ] GRT	[ 5 ] Net
<b>EEC SURCHARGE</b>						
1	RESIDENTIAL		\$ 4,251		(251)	
2	COMMERCIAL - Small C&I	14	1,054		(62)	
3	COMMERCIAL - Medium C&I	3	3,095		(183)	
4	COMMERCIAL - Large C&I	1	7,920		(467)	
5	Sub-Total		\$ 16,320	\$ 16,320	(963)	15,357
<b>UNIVERSAL SERVICE</b>						
6	RESIDENTIAL		\$ 36,856		(2,175)	
7	Sub-Total		\$ 36,856	36,856	(2,175)	34,681
<b>CAP REVENUE CREDIT</b>						
8	RESIDENTIAL		\$ (22,784)	(22,784)	1,344	(21,440)
9	Sub-Total		\$ (22,784)	(22,784)	1,344	(21,440)
<b>SMART METER</b>						
10	RESIDENTIAL		\$ -			
11	COMMERCIAL - Small C&I	14				
12	COMMERCIAL - Medium C&I	3				
13	COMMERCIAL - Large C&I	1				
14	Sub-Total		\$ 18			
<b>DISC</b>						
15	RESIDENTIAL	14,054				
16	COMMERCIAL - Small C&I	1,816				
17	COMMERCIAL - Medium C&I	2,832				
18	COMMERCIAL - Large C&I	3,756				
19	STREET LIGHTING	469				
20	Sub-Total	22,927				
<b>RETAIL MARKET ENHANCEMENT</b>						
21	RESIDENTIAL	(27)				
22	COMMERCIAL - Small C&I	(2)				
23	COMMERCIAL - Medium C&I	1				
24	STREET LIGHTING					
25	Sub-Total	(28)				
<b>STAS</b>						
26	RESIDENTIAL	(30)				
27	COMMERCIAL - Small C&I	(4)				
28	COMMERCIAL - Medium C&I	(6)				
29	COMMERCIAL - Large C&I	(8)				
30	STREET LIGHTING	(1)				
31	Sub-Total	(49)				
32	Total Revenue - Roll Into Base Rates		\$ 22,868	\$ 30,392	(1,793)	\$ 28,599
33	Total Revenue - Adjustment to Revenue					(27,190)
34	Gross Receipts Tax					\$ 1,409
35	Net Revenue after GRT offset					
36	(Reflected on Taxes - Other Than Income Sch. D-3, S-1)					
37	Equivalent from Expense Summary					
38	Difference					



**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule D-5B**  
**Witness: O'Brien**  
 Page 1 of 1

**Revenue Loss Adjustment**

Line #	Description	Reference	[1] [2] [3] [4] [5] [6]				Pro Forma Adjustment
			2019	2020	2021	2022	
		VARIABLE REVENUE					
<b>Total Pro Forma Variable Revenue</b>							
1	--Residential		\$ 229,398	\$ 225,709	\$ 222,542	\$ 218,934	
2	--Commercial		150,716	149,150	147,631	146,107	
3	--Industrial		31,361	30,712	30,187	29,643	
4	--Street Lighting & UMS		385	386	387	389	
5	Total	L 1 to L 6	<u>\$ 411,860</u>	<u>\$ 405,957</u>	<u>\$ 400,747</u>	<u>\$ 395,073</u>	
<b>Target Revenue Loss in 2023</b>							
6	--Residential			\$ (3,689)			
7	--Commercial			\$ (1,566)			
8	--Industrial			\$ (649)			
9	--Street Lighting & UMS			\$ 1			
10	Total	L 8 to L 13					\$ (5,903)
<b>Target Revenue Loss in 2024</b>							
11	--Residential				\$ (6,856)		
12	--Commercial				\$ (3,085)		
13	--Industrial				\$ (1,174)		
14	--Street Lighting & UMS				\$ 2		
15	Total	L 15 to L 20					(11,113)
<b>Target Revenue Loss in 2025</b>							
16	--Residential					\$ (10,464)	
17	--Commercial					\$ (4,609)	
18	--Industrial					\$ (1,718)	
19	--Street Lighting & UMS					\$ 4	
20	Total	L 16 to L 19					(16,787)
21	Total Revenue Loss 2020 to 2022						\$ (33,803)
22	Average for Pro Forma Adjustment				4		\$ (8,451)

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule D-5C**  
**Witness: O'Brien**  
 Page 1 of 1

**Revenue Annualization**

Line #	Description	[ 1 ] Residential	[ 2 ] Small C&I	[ 3 ] Medium C&I	[ 4 ] Large C&I	[ 5 ] Street Lighting	[ 6 ] Total
1	Test Year Distribution Revenue	\$ 473,396	\$ 67,901	\$ 98,992	\$ 97,510	\$ 12,475	\$ 750,274
2	Commodity Billings in Revenues	155,183	22,544	29,685	9,397	493	217,302
3	Revenues net of Commodity - Margin (L 1 - L 2)	<u>\$ 318,213</u>	<u>\$ 45,357</u>	<u>\$ 69,307</u>	<u>\$ 88,113</u>	<u>\$ 11,982</u>	<u>\$ 532,972</u>
4	Average Monthly Customers in TY	<u>541,894</u>	<u>47,320</u>	<u>7,370</u>	<u>856</u>	<u>5,626</u>	<u>603,066</u>
5	Average Annual Margin Per Customer (L 3 / L 4)	<u>\$ 0.587</u>	<u>\$ 0.959</u>	<u>\$ 9.404</u>	<u>\$ 102.936</u>	<u>\$ 2.130</u>	<u>\$ 0.884</u>
6	Number of Customers at End of Year	<u>542,451</u>	<u>47,647</u>	<u>7,421</u>	<u>856</u>	<u>5,645</u>	<u>604,020</u>
7	Increase in Customers during TY (L 6 - L 4)	<u>557</u>	<u>327</u>	<u>51</u>	<u>-</u>	<u>19</u>	<u>954</u>
8	Annualization of Revenue (L 5 * L 7)	<u>\$ 327</u>	<u>\$ 314</u>	<u>\$ 480</u>	<u>\$ -</u>	<u>\$ 40</u>	<u>\$ 1,161</u>

Duquesne Light Company  
Future Test Year Revenue at Present Rates  
12 Month Period Ending December 31, 2021 at Customer Shopping Levels

Line	Rate Class	Average No. Customers	Distribution Sales (KWh)	POLR Sales (KWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Energy Efficiency (EEC) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSIC)	N O P Q			
													Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Present Rate Revenue (Sum Col. N - Q)
1	RS	487,247	3,559,437,249	2,551,343,232	\$288,981,987	(\$19,044,886)	\$3,728,663	\$47	(\$24,910)	\$32,784,119	(\$27,056)	\$12,731,059	\$319,129,023	\$47,754,661	\$134,793,363	\$501,677,066
2	RH	38,764	400,375,481	340,216,842	\$25,126,564	(\$3,613,772)	\$456,195	\$51	(\$1,928)	\$3,481,510	(\$2,489)	\$1,751,910	\$27,621,821	\$2,962,411	\$17,916,532	\$48,520,764
3	RA	5,780	61,045,038	46,859,708	\$3,104,767	(\$125,342)	\$66,028	\$1	(\$287)	\$690,450	(\$313)	\$147,113	\$3,782,418	\$676,963	\$2,472,748	\$6,934,129
4	GS	24,873	97,807,724	72,187,534	\$10,898,816	\$0	\$136,717	\$2,554	(\$1,243)	\$0	(\$917)	\$431,716	\$11,467,643	\$3,753,463	\$3,753,463	\$16,001,372
5	GM<25	20,214	599,632,606	525,916,064	\$31,136,286	\$0	\$540,589	\$10,047	(\$1,040)	\$0	(\$2,659)	\$1,251,120	\$33,233,372	\$4,877,572	\$17,018,018	\$55,128,962
6	GM<25	6,774	2,024,188,123	546,486,713	\$63,325,020	\$0	\$2,838,580	\$3,367	\$1,016	\$0	(\$5,500)	\$2,888,222	\$68,750,705	\$6,665,203	\$27,387,570	\$102,703,378
7	GMHP<25	2,834	182,246,074	54,117,407	\$5,322,977	\$0	\$77,086	\$1,062	(\$127)	\$0	(\$263)	\$133,029	\$3,533,646	\$312,241	\$1,723,375	\$5,618,962
8	GLH	738	187,350,598	147,619,000	\$6,496,400	\$0	\$49,600	\$29	(\$95)	\$0	(\$519)	\$244,056	\$5,482,829	\$406,463	\$2,286,049	\$9,189,341
9	GLH	738	187,350,598	147,619,000	\$6,496,400	\$0	\$49,600	\$29	(\$95)	\$0	(\$519)	\$244,056	\$5,482,829	\$406,463	\$2,286,049	\$9,189,341
10	GLH	89	2,323,063,680	125,019,109	\$67,636,842	\$0	\$5,632,610	\$86	(\$41)	\$0	(\$870)	\$213,311	\$9,984,804	\$1,536,129	\$5,196,206	\$17,742,889
11	L	21	955,036,779	34,895,044	\$7,557,161	\$0	\$505,620	\$44	(\$4)	\$0	(\$1,612)	\$758,615	\$20,151,008	\$325,580	\$1,730,180	\$20,151,008
12	HVPS	9	1,221,351,444	29,616,000	\$275,414	\$0	\$930,563	\$9	(\$1)	\$0	(\$100)	\$47,173	\$1,263,059	\$271,065	\$1,468,304	\$2,992,918
13	AL	3	109,707	9,692	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$1,095	\$119	\$302	\$1,516
14	SE	1	24,794,771	0	\$1,420,662	\$0	\$0	\$0	\$0	\$0	(\$118)	\$65,571	\$1,476,114	\$0	\$0	\$1,476,114
15	SM	174	25,004,964	8,031,018	\$8,974,314	\$0	\$0	\$0	\$0	\$0	(\$746)	\$351,039	\$9,324,607	\$1,220	\$254,696	\$9,580,524
16	SH	13	866,940	246,410	\$109,362	\$0	\$0	\$0	\$0	\$0	\$0	\$4,278	\$113,631	\$86	\$4,278	\$113,631
17	UMS	5,654	21,049,638	3,237,890	\$1,061,023	\$0	\$0	\$0	\$0	\$0	(\$88)	\$41,503	\$1,102,438	\$26,807	\$170,878	\$1,299,123
18	PAL	774	2,685,852	1,949,372	\$415,376	\$0	\$0	\$0	\$0	\$0	(\$35)	\$16,248	\$431,591	\$310	\$59,343	\$491,244
19	Total	604,306	12,124,054,139	4,167,184,914	\$532,972,039	(\$22,784,000)	\$16,320,218	\$18,338	(\$28,436)	\$36,856,079	(\$46,725)	\$22,927,344	\$566,532,656	\$66,314,006	\$217,301,517	\$869,648,379
20	Other Electric Revenue															
21	Sales for Resale (Acct. 447)				\$3,750,277											\$1,560,000
22	Power Payment (Acct. 448)				\$716,666											\$3,750,277
23	Rent Electric Property (Acct. 450)				\$11,649,888											\$1,560,000
24	Rent Electric Property (Acct. 451)				\$11,649,888											\$1,560,000
25	Rent Electric Property (Acct. 454)				\$670,292											\$316,500
26	Other Revenue (Acct. 456)				\$619,933											\$619,933
27	Utility Operations (Acct. 417)				\$84,704,991											\$84,704,991
28	Transmission - EGS (Acct. 456)				(\$256,794)											(\$256,794)
29	Transmission - Wholesale (Acct. 456)				\$1,388,209											\$1,388,209
30	Transmission - Tax Norm				\$17,407,056											\$17,407,056
31	Subtotal Other Revenue				\$550,379,095											\$1,560,000
32	Total Operating Revenue				\$550,379,095	(\$22,784,000)	\$16,320,218	\$18,338	(\$28,436)	\$36,856,079	(\$46,725)	\$22,927,344	\$603,639,912	\$153,168,912	\$218,861,517	\$975,670,341

**Duquesne Light Company**  
**Adjusted Future Test Year Revenue at Present Rates**  
**12 Month Period Ending December 31, 2021 at Customer Shopping Levels**

A	B	C	D	E	F	G	H	I	J
Line	Rate Class	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	System Improvement Charge (DSC)	Surcharge Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)
1	RS	\$288,981,987	(\$27,056)	\$288,954,931	\$12,731,059	\$301,685,990	\$47,754,661	\$134,793,383	\$484,234,033
2	RH	\$26,126,354	(\$2,499)	\$26,123,855	\$1,175,910	\$27,299,766	\$2,982,411	\$17,916,532	\$48,198,709
3	RA	\$3,104,767	(\$313)	\$3,104,454	\$147,113	\$3,251,568	\$678,963	\$2,472,748	\$6,403,278
4	GS	\$10,898,816	(\$917)	\$10,897,898	\$431,716	\$11,329,615	\$780,236	\$3,753,493	\$15,863,344
5	GM<25	\$31,135,286	(\$2,659)	\$31,132,627	\$1,251,120	\$32,383,747	\$4,877,572	\$17,018,018	\$54,279,336
6	GMP>25	\$63,325,020	(\$5,500)	\$63,319,520	\$2,588,222	\$65,907,742	\$6,565,203	\$27,387,570	\$99,860,516
7	GMH<25	\$3,322,877	(\$263)	\$3,322,595	\$133,029	\$3,455,624	\$312,241	\$1,772,375	\$5,540,240
8	GMH>25	\$5,982,496	(\$519)	\$5,981,977	\$244,056	\$6,226,033	\$408,463	\$2,298,049	\$8,932,546
9	GL	\$61,636,642	(\$5,592)	\$61,631,050	\$2,631,341	\$64,262,391	\$1,330,129	\$6,198,206	\$71,790,725
10	GLH	\$18,643,426	(\$1,612)	\$18,641,813	\$758,615	\$19,400,428	\$325,530	\$1,730,029	\$19,400,428
11	L	\$7,557,161	(\$679)	\$7,556,483	\$319,310	\$7,875,793	\$0	\$0	\$9,931,351
12	HVPS	\$275,414	(\$100)	\$275,313	\$47,173	\$322,487	\$271,055	\$1,468,304	\$2,061,846
13	AL	\$1,054	(\$0)	\$1,054	\$41	\$1,095	\$119	\$302	\$1,516
14	SE	\$1,420,662	(\$118)	\$1,420,544	\$55,571	\$1,476,114	\$0	\$0	\$1,476,114
15	SM	\$8,974,314	(\$746)	\$8,973,568	\$351,039	\$9,324,607	\$1,220	\$254,696	\$9,580,524
16	SH	\$109,362	(\$9)	\$109,353	\$4,278	\$113,631	\$86	\$7,591	\$121,307
17	UMS	\$1,061,023	(\$88)	\$1,060,935	\$41,503	\$1,102,438	\$25,807	\$170,878	\$1,299,123
18	PAL	\$415,378	(\$35)	\$415,343	\$16,248	\$431,591	\$310	\$59,343	\$491,244
19	Total	\$532,972,039	(\$48,725)	\$532,923,314	\$22,927,344	\$555,850,657	\$66,314,006	\$217,301,517	\$839,466,180
20	Other Electric Revenue:								
21	Sales for Resale (Acct. 447)							\$1,560,000	\$1,560,000
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,750,277		\$3,750,277		\$3,750,277	\$700,000		\$3,750,277
23	Reconnect Fees/PJM Office (Acct. 451)	\$716,666		\$716,666		\$716,666			\$1,416,666
24	Rent Electric Property (Acct. 454)	\$11,649,888		\$11,649,888		\$11,649,888			\$11,649,888
25	Rent Electric Property (Acct. 454)						\$318,500		\$318,500
26	Other Revenue (Acct. 456)	\$670,292		\$670,292		\$670,292			\$670,292
27	Utility Operations (Acct. 417)	\$619,933		\$619,933		\$619,933			\$619,933
28	Revenue Annualization	\$1,160,626		\$1,160,626		\$1,160,626			\$1,160,626
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			(\$8,449,647)
30	Transmission - EGS (Acct. 456)								
31	Transmission - Wholesale (Acct. 456)								
32	Transmission - Tax Norm								
33	Subtotal Other Revenue	\$10,118,034	\$0	\$10,118,034	\$0	\$10,118,034	\$86,854,906	\$1,560,000	\$1,388,209
34	Total Operating Revenue	\$543,090,073	(\$48,725)	\$543,041,348	\$22,927,344	\$565,968,692	\$153,168,912	\$218,861,517	\$937,999,120

Duquesne Light Company  
 Future Test Year at Proposed Distribution Rates  
 12 Month Period Ending December 31, 2021 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change	
1	RS	\$339,210,747	\$47,754,861	\$134,793,383	\$521,758,791	\$37,524,757	7.7%	\$37,524,757	12.4%	
2	RH	\$34,060,890	\$2,982,411	\$17,916,532	\$54,959,832	\$6,761,124	14.0%	\$6,761,124	24.8%	
3	RA	\$4,001,551	\$678,963	\$2,472,748	\$7,153,262	\$749,984	11.7%	\$749,984	23.1%	
4	GS	\$13,326,105	\$780,236	\$3,753,493	\$17,859,835	\$1,996,491	12.6%	\$1,996,491	17.6%	
5	GM<25	\$38,806,759	\$4,877,572	\$17,018,018	\$60,702,348	\$6,423,012	11.8%	\$6,423,012	19.8%	
6	GM>25	\$81,442,360	\$6,565,203	\$27,387,570	\$115,395,134	\$15,534,618	15.6%	\$15,534,618	23.6%	
7	GMH<25	\$4,051,966	\$312,241	\$1,772,375	\$6,136,583	\$596,342	10.8%	\$596,342	17.3%	
8	GMH>25	\$7,614,757	\$408,463	\$2,298,049	\$10,321,269	\$1,388,724	15.5%	\$1,388,724	22.3%	
9	GL	\$76,068,846	\$1,330,129	\$6,198,206	\$83,597,181	\$11,806,456	16.4%	\$11,806,456	18.4%	
10	GLH	\$9,390,217	\$325,530	\$1,730,029	\$11,445,775	\$1,514,424	15.2%	\$1,514,424	19.2%	
11	L	\$22,633,390	\$0	\$0	\$22,633,390	\$3,232,962	16.7%	\$3,232,962	16.7%	
12	HVPS	\$323,743	\$271,055	\$1,466,304	\$2,060,103	\$1,257	0.1%	\$1,257	0.4%	
13	AL	\$1,166	\$119	\$302	\$1,587	\$71	4.7%	\$71	6.5%	
14	SE	\$1,571,485	\$0	\$0	\$1,571,485	\$95,371	6.5%	\$95,371	6.5%	
15	SM	\$9,907,082	\$1,220	\$254,696	\$10,162,999	\$582,475	6.1%	\$582,475	6.2%	
16	SH	\$123,255	\$86	\$7,591	\$130,931	\$9,624	7.9%	\$9,624	8.5%	
17	UMS	\$1,363,469	\$25,807	\$170,878	\$1,560,154	\$261,031	20.1%	\$261,031	23.7%	
18	PAL	\$464,238	\$310	\$59,343	\$523,891	\$32,647	6.6%	\$32,647	7.6%	
19	Total	\$644,362,027	\$66,314,006	\$217,301,517	\$927,977,549	\$88,511,370	10.5%	\$88,511,370	15.9%	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)			\$1,560,000	\$1,560,000	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,750,277			\$3,750,277	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$716,666	\$700,000		\$1,416,666	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$11,649,888			\$11,649,888	\$0		\$0		
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0		
26	Other Revenue (Acct. 456)	\$670,292			\$670,292	\$0		\$0		
27	Utility Operations (Acct. 417)	\$619,933			\$619,933	\$0		\$0		
28	Revenue Annualization	\$1,160,626			\$1,160,626	\$0		\$0		
29	Revenue Loss Adjustment	(\$8,449,647)			(\$8,449,647)	\$0		\$0		
30	Transmission - EGS (Acct. 456)		\$84,704,991		\$84,704,991	\$0		\$0		
31	Transmission - Wholesale (Acct. 456)		(\$256,794)		(\$256,794)	\$0		\$0		
32	Transmission - Tax Norm		\$1,388,209		\$1,388,209	\$0		\$0		
33	Subtotal Other Revenue	\$10,118,034	\$86,854,906	\$1,560,000	\$98,532,940	\$0		\$0		
34	Total Operating Revenue	\$654,480,061	\$153,168,912	\$218,861,517	\$1,026,510,490	\$88,511,370	9.4%	\$88,511,370	15.6%	

**Duquesne Light Company**  
**Future Test Year Revenue at Present Rates**  
**12 Month Period Ending December 31, 2021 Assuming No Customer Shopping (i.e., 100% Default Service Load)**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
Line	Rate Class	Average No. Customers	Distribution Sales (kWh)	100% POLR Sales (kWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Efficiency (EECDR) Surcharge	Act 129 Smart Meter Surcharge	Retail Market Enhancement Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution System Improvement Charge (DSIC)	Distribution (Sum Col. F - M)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Present Rate Revenue (Sum Col. N - P)	
1	RS	497,247	3,559,437,249	3,559,437,249	\$268,981,997	(\$19,044,886)	\$3,728,663	\$47	(\$24,910)	\$32,784,119	(\$27,056)	\$12,731,059	\$319,129,023	\$66,623,815	\$188,053,328	\$573,806,167	
2	RH	38,784	400,375,481	400,375,481	\$26,126,354	(\$3,613,772)	\$456,195	\$51	(\$1,928)	\$3,481,510	(\$2,499)	\$1,175,910	\$27,621,821	\$3,509,774	\$21,084,611	\$52,216,207	
3	RA	5,780	61,045,038	61,045,038	\$3,104,767	(\$125,342)	\$66,028	\$1	(\$287)	\$590,450	(\$313)	\$147,113	\$3,782,418	\$884,498	\$3,221,296	\$7,888,212	
4	GS	24,873	97,807,724	97,807,724	\$10,898,816	\$0	\$136,717	\$2,554	(\$1,243)	\$0	(\$917)	\$431,716	\$11,467,643	\$5,084,947	\$17,609,592		
5	GM<25	20,214	599,632,606	599,632,606	\$31,135,286	\$0	\$940,589	\$10,047	(\$1,010)	\$0	(\$2,659)	\$1,251,120	\$33,233,372	\$8,946,611	\$31,214,572		
6	GM>25	6,774	2,024,149,123	2,024,149,123	\$63,325,020	\$0	\$2,838,580	\$3,367	\$1,016	\$0	(\$5,500)	\$2,588,222	\$68,750,705	\$24,381,885	\$101,437,976		
7	GMH<25	2,534	55,248,074	55,248,074	\$3,322,877	\$0	\$77,086	\$1,062	(\$127)	\$0	(\$283)	\$133,029	\$3,533,645	\$505,030	\$6,909,382		
8	GMH>25	643	184,444,473	184,444,473	\$5,992,496	\$0	\$256,430	\$269	\$96	\$0	(\$519)	\$244,056	\$6,447,757	\$9,205,222	\$17,335,009		
9	GL	738	2,587,950,596	2,587,950,596	\$61,636,642	\$0	\$5,632,910	\$790	(\$37)	\$0	(\$5,592)	\$2,631,341	\$69,696,054	\$20,890,609	\$127,314,033		
10	GLH	89	323,053,690	323,053,690	\$7,557,161	\$0	\$805,920	\$96	(\$4)	\$0	(\$679)	\$319,310	\$8,481,804	\$3,517,188	\$16,016,874		
11	L	21	955,036,779	955,036,779	\$18,643,426	\$0	\$750,537	\$44	(\$1)	\$0	(\$1,612)	\$758,615	\$20,151,008	\$9,990,927	\$47,348,880		
12	HVPS	9	1,221,351,444	1,221,351,444	\$275,414	\$0	\$930,563	\$9	(\$1)	\$0	(\$100)	\$47,173	\$1,253,059	\$10,854,472	\$60,552,247		
13	AL	3	109,707	109,707	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$1,095	\$1,359	\$5,913		
14	SE	1	24,794,771	24,794,771	\$1,420,662	\$0	\$0	\$0	\$0	\$0	(\$118)	\$55,571	\$1,476,114	\$8,762	\$2,266,742		
15	SM	174	25,004,964	25,004,964	\$8,974,314	\$0	\$0	\$0	\$0	\$0	(\$746)	\$351,039	\$9,324,607	\$3,934	\$10,143,725		
16	SH	13	866,940	866,940	\$109,362	\$0	\$0	\$0	\$0	\$0	(\$9)	\$4,278	\$113,631	\$303	\$26,706		
17	UMS	5,654	21,049,638	21,049,638	\$1,081,023	\$0	\$0	\$0	\$0	\$0	(\$89)	\$41,503	\$1,102,498	\$167,775	\$1,110,863		
18	PAL	774	2,685,852	2,685,852	\$415,378	\$0	\$0	\$0	\$0	\$0	(\$35)	\$16,298	\$431,591	\$427	\$81,720		
19	Total	604,306	12,124,054,139	12,124,054,139	\$532,972,039	(\$22,784,000)	\$16,320,218	\$18,338	(\$28,436)	\$36,856,079	(\$48,725)	\$22,927,344	\$586,232,856	\$158,992,728	\$616,223,410	\$1,361,448,995	
20	Other Electric Revenue:																
21	Sales for Resale (Acct. 447)																
22	Late Payment/Returned Check Charges (Acct. 450)																
23	Reconnect Fees/PJM Office (Acct. 451)																
24	Rent Electric Property (Acct. 454)																
25	Rent Electric Property (Acct. 454)																
26	Other Revenue (Acct. 456)																
27	Utility Operations (Acct. 417)																
28	Transmission - EGS (Acct. 455)																
29	Transmission - Wholesale (Acct. 456)																
30	Transmission - Tax Norm																
31	Subtotal Other Revenue																
32	Total Operating Revenue																
					\$550,379,095	(\$22,784,000)	\$16,320,218	\$18,338	(\$28,436)	\$36,856,079	(\$48,725)	\$22,927,344	\$603,639,912	\$161,142,644	\$661,783,410	\$1,382,565,960	

Duchesne Light Company  
 Adjusted Future Test Year Revenue at Present Rates  
 12 Month Period Ending December 31, 2021 Assuming No Customer Shopping (i.e. 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	Distribution System Improvement Charge (DSIC)	Surcharge Adjusted Distribution (Sum Col. E - F)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Adjusted Present Rate Revenue (Sum Col. G - I)	
1	RS	\$288,981,987	(\$27,056)	\$288,954,931	\$12,731,059	\$301,685,990	\$66,623,815	\$188,053,328	\$556,363,134	
2	RH	\$26,126,354	(\$2,499)	\$26,123,855	\$1,175,910	\$27,299,766	\$3,509,774	\$21,084,611	\$51,894,152	
3	RA	\$3,104,767	(\$313)	\$3,104,454	\$147,113	\$3,251,568	\$884,498	\$3,221,296	\$7,357,361	
4	GS	\$10,898,816	(\$917)	\$10,897,898	\$431,716	\$11,329,615	\$1,057,002	\$5,084,947	\$17,471,563	
5	GM<25	\$31,135,286	(\$2,659)	\$31,132,627	\$1,251,120	\$32,383,747	\$8,946,611	\$31,214,572	\$72,544,930	
6	GM=25	\$63,325,020	(\$5,500)	\$63,319,520	\$2,588,222	\$65,907,742	\$24,381,885	\$101,437,976	\$191,727,603	
7	GMH<25	\$3,322,877	(\$283)	\$3,322,595	\$133,029	\$3,455,624	\$505,630	\$2,870,107	\$6,831,361	
8	GMH>25	\$5,982,496	(\$519)	\$5,981,977	\$244,056	\$6,226,033	\$1,647,757	\$9,205,222	\$17,079,013	
9	GL	\$61,636,642	(\$5,592)	\$61,631,050	\$2,631,341	\$64,262,391	\$26,890,609	\$127,314,033	\$218,467,033	
10	GLH	\$7,557,161	(\$679)	\$7,556,483	\$319,310	\$7,875,793	\$3,517,188	\$16,016,874	\$27,409,855	
11	L	\$18,643,426	(\$1,612)	\$18,641,813	\$758,615	\$19,400,428	\$9,890,927	\$47,348,880	\$76,740,235	
12	HVPS	\$275,414	(\$100)	\$275,313	\$47,173	\$322,487	\$10,854,472	\$60,552,247	\$71,729,206	
13	AL	\$1,054	(\$0)	\$1,054	\$41	\$1,095	\$1,359	\$3,459	\$5,913	
14	SE	\$1,420,662	(\$118)	\$1,420,544	\$55,571	\$1,476,114	\$8,762	\$781,866	\$2,266,742	
15	SM	\$8,974,314	(\$746)	\$8,973,568	\$351,039	\$9,324,607	\$3,934	\$814,684	\$10,143,225	
16	SH	\$109,362	(\$9)	\$109,353	\$4,278	\$113,631	\$303	\$26,706	\$140,639	
17	UMS	\$1,061,023	(\$88)	\$1,060,935	\$41,503	\$1,102,438	\$167,775	\$1,110,883	\$2,381,095	
18	PAL	\$415,378	(\$35)	\$415,343	\$16,248	\$431,591	\$427	\$81,720	\$513,738	
19	Total	\$532,972,039	(\$48,725)	\$532,923,314	\$22,927,344	\$555,850,657	\$158,992,728	\$616,223,410	\$1,331,066,796	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)								\$1,560,000	
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,750,277		\$3,750,277		\$3,750,277		\$1,560,000	\$3,750,277	
23	Reconnect Fees/PJM Office (Acct. 451)	\$716,666		\$716,666		\$716,666	\$700,000		\$1,416,666	
24	Rent Electric Property (Acct. 454)	\$11,649,888		\$11,649,888		\$11,649,888			\$11,649,888	
25	Rent Electric Property (Acct. 454)						\$318,500		\$318,500	
26	Revenue (Acct. 456)	\$670,292		\$670,292		\$670,292			\$670,292	
27	Utility Operations (Acct. 417)	\$619,933		\$619,933		\$619,933			\$619,933	
28	Revenue Annualization	\$1,160,626		\$1,160,626		\$1,160,626			\$1,160,626	
29	Revenue Loss Adjustment	(\$8,449,647)		(\$8,449,647)		(\$8,449,647)			(\$8,449,647)	
30	Transmission - EGS (Acct. 456)						\$0		\$0	
31	Transmission - Wholesale (Acct. 456)						(\$256,794)		(\$256,794)	
32	Transmission - Tax Norm						\$1,388,209		\$1,388,209	
33	Subtotal Other Revenue	\$10,118,034	\$0	\$10,118,034	\$0	\$10,118,034	\$2,149,915	\$1,560,000	\$13,827,950	
34	Total Operating Revenue	\$543,090,073	(\$48,725)	\$543,041,348	\$22,927,344	\$565,968,692	\$161,142,644	\$617,783,410	\$1,344,894,746	

Duquesne Light Company  
 Future Test Year at Proposed Distribution Rates  
 12 Month Period Ending December 31, 2021 Assuming No Customer Shopping (i.e., 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change	
1	RS	\$339,210,747	\$66,623,815	\$188,053,328	\$593,887,891	\$37,524,757	6.7%	\$37,524,757	12.4%	
2	RH	\$34,060,890	\$3,509,774	\$21,084,611	\$58,655,275	\$6,761,124	13.0%	\$6,761,124	24.8%	
3	RA	\$4,001,551	\$884,498	\$3,221,296	\$8,107,345	\$749,984	10.2%	\$749,984	23.1%	
4	GS	\$13,326,105	\$1,057,002	\$5,084,947	\$19,468,054	\$1,996,491	11.4%	\$1,996,491	17.6%	
5	GM<25	\$38,806,759	\$8,946,611	\$31,214,572	\$78,967,942	\$6,423,012	8.9%	\$6,423,012	19.8%	
6	GM=25	\$81,442,360	\$24,381,885	\$101,437,976	\$207,262,221	\$15,534,618	8.1%	\$15,534,618	23.6%	
7	GMH<25	\$4,051,966	\$505,630	\$2,870,107	\$7,427,703	\$596,342	8.7%	\$596,342	17.3%	
8	GMH>25	\$7,614,757	\$1,647,757	\$9,205,222	\$18,467,737	\$1,388,724	8.1%	\$1,388,724	22.3%	
9	GL	\$76,088,846	\$26,890,609	\$127,314,033	\$230,273,489	\$11,806,456	5.4%	\$11,806,456	18.4%	
10	GLH	\$9,390,217	\$3,517,188	\$16,016,874	\$28,924,279	\$1,514,424	5.5%	\$1,514,424	19.2%	
11	L	\$22,633,390	\$9,990,927	\$47,348,880	\$79,973,196	\$3,232,962	4.2%	\$3,232,962	16.7%	
12	HVFS	\$323,743	\$10,854,472	\$60,552,247	\$71,730,463	\$1,257	0.0%	\$1,257	0.4%	
13	AL	\$1,166	\$1,359	\$3,459	\$5,984	\$71	1.2%	\$71	6.5%	
14	SE	\$1,571,485	\$8,762	\$781,866	\$2,362,113	\$95,371	4.2%	\$95,371	6.5%	
15	SM	\$9,907,082	\$3,934	\$814,684	\$10,725,701	\$582,475	5.7%	\$582,475	6.2%	
16	SH	\$123,255	\$303	\$26,706	\$150,263	\$9,624	6.8%	\$9,624	8.5%	
17	UMS	\$1,363,469	\$167,775	\$1,110,883	\$2,642,126	\$261,031	11.0%	\$261,031	23.7%	
18	PAL	\$484,238	\$427	\$81,720	\$546,385	\$32,647	6.4%	\$32,647	7.6%	
19	Total	\$644,362,027	\$158,992,728	\$616,223,410	\$1,419,578,165	\$88,511,370	6.6%	\$88,511,370	15.9%	
20	Other Electric Revenue:									
21	Sales for Resale (Acct. 447)			\$1,560,000	\$1,560,000	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,750,277	\$700,000		\$3,750,277	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$716,666			\$1,416,666	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$11,649,888			\$11,649,888	\$0		\$0		
25	Rent Electric Property (Acct. 454)		\$318,500		\$318,500	\$0		\$0		
26	Other Revenue (Acct. 456)			\$670,292	\$670,292	\$0		\$0		
27	Utility Operations (Acct. 417)	\$670,292			\$670,292	\$0		\$0		
28	Revenue Annualization	\$619,933			\$619,933	\$0		\$0		
29	Revenue Loss Adjustment	\$1,160,626			\$1,160,626	\$0		\$0		
30	Transmission - EGS (Acct. 456)					\$0		\$0		
31	Transmission - Wholesale (Acct. 456)					\$0		\$0		
32	Transmission - Tax Norm					\$0		\$0		
33	Subtotal Other Revenue	\$10,118,034	\$761,706	\$1,560,000	\$12,439,741	\$0		\$0		
34	Total Operating Revenue	\$654,480,061	\$159,754,435	\$617,783,410	\$1,432,017,906	\$88,511,370	6.6%	\$88,511,370	15.6%	



**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule D-6A**  
**Witness: O'Brien**  
 Page 1 of 2

**Remove Surcharge Revenue Related Expenses**

Line #	Description	Reference Or Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
			\$	Consumer Education	Universal Service	Smart Meter	EECDR Surcharge	\$		Total Cost Element Update Adjustment Sum [2] to [7]
1	Straight-Time Labor	10	\$	-	-	-	-	\$	488	488
2	Building Rents	14	-	-	-	-	-	-	-	-
3	Incentive Compensation	15	-	-	-	-	-	-	17	17
4	Materials Purchased	23	-	-	-	-	-	-	23	23
5	Employee Expenses	51	-	-	-	-	-	-	12	12
6	Surcharge Revenue Offset	53	-	-	-	-	-	-	27,190	27,190
7	Hardware/Software Maintenance	58	-	-	-	-	-	-	-	-
8	Professional Services	59	-	-	-	-	-	-	19,170	19,170
9	Uncollectible Accounts	65	-	-	-	-	-	-	6,827	6,827
10	Business Meals	75 / 76	-	-	-	-	-	-	32	32
11	TOTAL	Sum L 1 to L 10	-	-	-	-	-	-	53,759	53,759
12	Deferred Costs	66	-	-	-	-	-	-	(26,569)	(26,569)
13	Difference	L 11 + L 12	\$	-	-	\$	-	\$	27,190	\$ 27,190
<b>FERC ACCOUNTS</b>										
14	Distribution Supervision	580	-	-	-	-	-	-	-	-
15	Customer Records & Collection Expense	903	-	-	-	-	-	-	-	-
16	Customer Assistance	908	-	-	-	-	-	-	-	-
17	Administrative and General Salaries	920	-	-	-	-	-	-	-	-
18	Office Supplies and Expense	921	-	-	-	-	-	-	-	-
19	Outside Services Employed	923	-	-	-	-	-	-	(49)	(49)
20	Miscellaneous General Expense	930	-	-	-	-	-	-	46	46
21	TOTAL		\$	-	-	\$	-	\$	27,190	\$ 27,190

Duquesne Light Company  
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 (\$ in Thousands)

Schedule D-6A  
 Witness: O'Brien  
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Update Purchased Energy Expenses

Line #	Description	Rate	Amount	Business Plan	Revenue Update	Adjustment
		[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]
1	Generation Revenue			\$ 217,302	\$ 217,302	
2	Gross Receipts Tax	5.90%		12,821	12,821	
3	Revenue To Generation Expense	L 1 - L 2		204,481	204,481	
4	CWC Allowance		\$ 9,616			
5	Pre Tax ROR		0.106			
6	CWC Revenue Allowance	L 4 * L 5			1,019	
7	Base Generation Expense	L 3 - L 6		204,481	203,462	
8	Sales For Resale			1,560	1,560	
9	Generation Expense	L 7 + L 8		\$ 206,041	\$ 205,022	
10	Adjustment for Generation Revenue	[ 4 ] - [ 3 ]				\$ (1,019)

**Duquesne Light Company**  
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**SCHEDULE D-7**  
**Witness: O'Brien**  
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**ADJUSTMENT--SALARY & WAGES**  
**Adjustment # 7**

Line #	Description	[1] Account Number	[2] FTY 12/31/21	[3] Redistribute General Categories	[4] Payroll As Distributed	[5] Total Pro Forma Payroll	[6] Adjustment
<b>OPERATIONS</b>							
1	Production	500-509	\$ -	-	-	-	-
2	Generation	546-550	-	-	-	-	-
3	Transmission	560-567	5,454	-	5,454	142	5,597
4	Distribution	580-589	15,303	-	15,303	400	15,703
5	Customer Accounts	901-905	10,062	-	10,062	263	10,324
6	Customer service and information	907-910	65	-	65	2	66
7	Sales	911-916	-	-	-	-	-
8	Administration and general	920-931	39,562	-	39,562	1,033	40,596
9	Total Operations	Sum L 1 to L 8	70,446	-	70,446	1,840	72,286
<b>MAINTENANCE</b>							
10	Production	510-514	-	-	-	-	-
11	Generation	551-557	-	-	-	-	-
12	Transmission	568-573	2,806	-	2,806	73	2,879
13	Distribution	590-598	13,927	-	13,927	364	14,291
14	Administration and general	935	2,678	-	2,678	70	2,748
15	Total Maintenance	Sum L 10 to L 14	19,412	-	19,412	507	19,919
16	Total Direct Payroll	L 9 + L 15	89,858	-	89,858	2,347	92,205
17	Percent Increase	L 16, C 5 / C 4					2.612%
<b>OTHER</b>							
18	Construction	107	-	-	-	-	-
19	Plant removal	108	-	-	-	-	-
20	Stores Accounts	163	-	-	-	-	-
21	Accrued Utility Revenue	173	-	-	-	-	-
22	Misc. Current & Accrued Assets	174	-	-	-	-	-
23	Deferred Debits	186	-	-	-	-	-
24	Misc Current & Accrued Liabilities	242	-	-	-	-	-
25	Donations	426	-	-	-	-	-
26	Total To "Clearing"		-	-	-	-	-
27	TOTAL PAYROLL	Sum L 16 to L 26	\$ 89,858	\$ -	\$ 89,858	2,612%	\$ 92,205

**Duquesne Light Company**  
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**SCHEDULE D-7**  
**Witness: O'Brien**  
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**ADJUSTMENT--SALARY & WAGES**  
**Adjustment #7**

Line #	Description	Reference Or Function	[2] Union	[3] Non-Union	[4] Annualized Amounts	[5] Amount	[6] Amount	[7] Pro Forma Total Payroll
1	Budget O&M Base PR Expense for FTY	52 / 48	\$ 41,516	\$ 42,462	\$ 83,978			
2	Budget O&M Overtime PR Expense for FTY	80 / 20	5,086	794	5,880			
3	Total O&M Budget PR Expense	L 1 + L 2	46,602	43,256	89,858			
4	Pro Forma Rate Increase 10/1/18		3.00%					
5	Pro Forma Rate Increase 1/1/19			3.00%				
6	Number of Months for Annualization		9	12				
7	Pro Forma During FTY	L3*(L4 or 5)+L6/12	\$ 1,049	\$ 1,298	2,347			
8	Pro Forma Rate Increase 10/1/21		0.00%					
9	Number of Months		0					
10	Annualization Adjustment	(L3+L7)*L8*L12/12	\$ -				\$ 92,205	
11	Total Pro Forma - Existing Employees	[4] L 3 + L 8						
12	<b>Pro Forma For New Employees</b>							
13	Changes to Employee Numbers		-	-				
14	Changes to Employee Numbers	L 10 + L 11				\$ -		
15	Total New Employees - On Company List Increase for Overtime	L 2 / L 1 * L 10						
16	Sub-Total -- Total Pay at Present Rates	Sum L 10 to L 13	-	-				
17	Increase for Pay Rates	L 4 or L 5 * L 14	-	-				
18	Pro Forma Increase for Change in Employees	L 14 + L 15	-	-				
19	Total Pro Forma Payroll	L 7 + L 16	\$ 1,049	\$ 1,298			\$ 92,205	
20	Total O&M Budget PR Expense	[3] L 3						
21	Payroll Increase	[6] L 17 - L 18						\$ 2,347
22	Percent Increase	L 19 / L 18						2.612%

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SCHEDULE D-8  
 Witness: O'Brien  
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**ADJUSTMENT---RATE CASE EXPENSE  
 Adjustment # 8**

Line #	Description	[ 1 ] Reference	[ 2 ] Amount	[ 3 ] Amount	[ 4 ] Sub-Total	[ 5 ] Total
<b><u>RATE CASE FOR NORMALIZATION</u></b>						
<b><u>EXPENDITURES TO 12-31-20</u></b>						
1	Expended Recorded in 2020		\$ 250			
2	Estimated Worked by not billed at 12-31-20		100			
3	Total Through 12-31-20	L 1 + L 2		350		
<b><u>EXPENDITURES DURING FTY Ended 12-31-21</u></b>						
4	Estimated Expenditures		2,090			
5	Sub-Total	Line 4		2,090		
<b><u>TOTAL EXPENDITURES FOR RATE FILING</u></b>						
6	Total Rate Case	L 3 + L 5			\$ 2,440	
7	Normalization Period [ A ]	Years	<u>3</u>			
8	Normalization Expense per Year	L 6 / L 7			\$ 813	
9	Expense included in FTY Expense				782	
10	Normalization Adjustment	L 8 - L 9			<u>\$ 31</u>	

[ A ] Time between rate cases - Next Case planned for April 2024 with rates effective 1-1-25

**ADJUSTMENT---EMPLOYEE BENEFITS AND PENSION**  
 Adjustment # 9

Line #	Description	[ 1 ] Reference	[ 2 ] Pension Contribution Payments To Capital	[ 3 ] Pension Contribution Payments To Expense	[ 4 ] Amount	[ 5 ] Total
<b><u>PENSION COSTS</u></b>						
1	Contribution - Year Ended 12/31/20		\$ 10,000			
2	Contribution - Year Ended 12/31/21		10,000			
3	Contribution - Year Ended 12/31/22		10,000			
4	Total	L 1 to L 3	<u>\$ 30,000</u>			
5	Number of Years for FTY Average	<u>3</u>				
6	Average for FTY		<u>\$ 10,000</u>			
7	Pension Capitalization / Expense Factor			<u>50.0%</u>	<u>50.0%</u>	
8	Pension Payment To Be Capitalized	L 1 * L 7		\$ 5,000		
9	Pension Payment To Be Expensed	L 6 * L 7			\$ 5,000	
10	FAS 87 Pension in FTY Capital Additions			6,814		
11	FAS 87 Pension Expense in FTY				3,374	
12	Pension Adjustment to Rate Base	L 8 - L 10		<u>\$ (1,814)</u>		
13	Pro Forma Pension Adjustment	L 9 - L 11				<u>\$ 1,626</u>

Duquesne Light Company  
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SCHEDULE D-10  
 Witness: O'Brien  
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**ADJUSTMENT---UNCOLLECTIBLE ACCOUNTS**  
 Adjustment # 10

Line #	Description	[ 1 ] Reference	[ 2 ] Non-CAP Write-Offs	[ 3 ] Tariff Revenue	[ 4 ] Percent [ 2 ]/[ 3 ]	[ 5 ] Total [ 2 ]/[ 3 ]
1	2015		\$ 11,683	\$ 829,479	1.41%	
2	2013		\$ 8,242	\$ 827,774	1.00%	
3	2014		\$ 12,903	\$ 819,958	1.57%	
4	2015		\$ 13,258	\$ 861,050	1.54%	
5	2016		\$ 8,799	\$ 884,592	0.99%	
6	2017		\$ 3,697	\$ 889,568	0.42%	
7	Five Year Average Sum (L 1 to L 5) / 5	5	\$ 9,380	\$ 856,588		1.100%
8	Pro Forma Revenue Sum (L 1 to L 5) / 5		\$ 10,977	\$ 844,570		1.300%
<b>Pro Forma Adjustment</b>						
9	Pro Forma Revenue		\$ 919,022			
10	Pro Forma Rate			1.300%		
11	Pro Forma Net Write-Off Expense	L 9 * L 10				11,947
12	Budget Uncollectible Expense For FTY					7,109
13	Pro Forma Adjustment	L 11- L 12				\$ 4,838

Duquesne Light Company  
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SCHEDULE D-11  
 Witness: O'Brien  
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Capitalized Cloud Expenditures  
 Adjustment # 11

[ 1 ]                      [ 2 ]                      [ 3 ]                      [ 4 ]                      [ 5 ]                      [ 6 ]

Plant In Service                      Depreciation

Line #	Year	Plant In Service			Depreciation		Net Plant
		Expenditures	Closed to Plant	Total Plant	Depreciation Expense	Accumulated Depreciation	
1	2016	\$ 723	\$ -				
2	2017	1,634	694	694	146	146	548
3	2018	4,122	4,983	5,677	352	498	5,179
4	2019	2,789	3,259	8,936	1,323	1,821	7,115
5	2020	1,161	1,222	10,158	1,771	3,592	6,566
6	2021	1,169	96	10,254	1,903	5,495	4,759
7	2022	-	-	10,254	-	-	10,254
8	Total	<u>\$ 11,598</u>	<u>\$ 10,254</u>			<u>\$ 5,495</u>	<u>\$ 4,759</u>
Annualized Depreciation Expense							
9	Plant Balance					<u>\$ 10,254</u>	
10	Depreciable Life						<u>5</u>
11	Annual Depreciation Expense	L 9 / L 10					<u>\$ 2,051</u>



DUQUESNE LIGHT COMPANY  
 FULLY PROJECTED FUTURE TEST YEAR ENDED DECEMBER 31, 2022

SCHEDULE D-15  
 Witness: O'Brien  
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EV DEPRECIATION ADJUSTMENT  
 Adjustment # 12

Line #	Year	[ 1 ] 2020	[ 2 ] 2021	[ 3 ] 2022	[ 4 ] 2022	[ 5 ] 2022	[ 6 ] Plant
<b>ACCUMULATED DEPRECIATION ADJUSTMENT</b>							
1	Addition to Plant in Service	\$ 874	\$ 1,387	\$ 1,884	\$ 352	\$ 728	\$ 5,225
2	A/C 390 Depreciation Rate	2.78%	3.10%	3.18%	3.18%	3.18%	
3	Number of Months in Service	1					
4	Number of Months in Service	12	6				
5	Number of Months in Service	0	0	6	6	6	
6	Depreciation in 2020 (L1*L2*L3/12)	\$ 2					\$ 2
7	Depreciation in 2021 (L1*[2]L2*L4) or (L1*L2*L4/12)	27	\$ 21				48
8	Depreciation in 2022 (L1*[3]L2*L5) or (L1*L2*L5/12)	-	-	-	-	-	-
9	Included in Accumulated Depreciation (Sum L6 to L8)	29	21	-	-	-	50
10	Correct Depreciation Rate	10.00%	10.00%	10.00%	20.00%	10.00%	
11	Depreciation in 2020 (L1*L10*L3/12)	\$ 7					\$ 7
12	Depreciation in 2021 (L1*[2]L10*L4) or (L1*L10*L4/12)	87	\$ 69				156
13	Depreciation in 2022 (L1*[3]L10*L5) or (L1*L10*L5/12)	-	-	-	-	-	-
14	Updated Accumulated Depreciation	94	69	-	-	-	163
15	Increase in Accumulated Depreciation (L14-L9)	\$ 65	\$ 48	\$ -	\$ -	\$ -	\$ 113
<b>DEPRECIATION EXPENSE ADJUSTMENT</b>							
16	Depreciation Expense in BP (Line 8)	\$ 27	\$ 21	\$ -	\$ -	\$ -	\$ 48
17	Annualized Depreciation Expense (L1*L10)	87	139	-	-	-	226
18	Depreciation Expense Adjustment (L17*L16)	\$ 60	\$ 118	\$ -	\$ -	\$ -	\$ 178

**Duquesne Light Company**  
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**Schedule D-20**  
**Witness: Simpson/O'Brien**  
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**Taxes Other Than Income Taxes**

Line #	Description	[ 1 ] Account Number	[ 2 ] Recorded 2020	[ 3 ] Forecast Amounts FTY	[ 4 ] Pro Forma Adjustments	[ 5 ] Pro Forma Tax Expense FTY
1	PURTA Taxes	408.1	\$ 889	\$ 972	\$ -	\$ 972
2	Capital Stock		-	0		0
3	Miscellaneous		118	0		0
4	Social Security	408.3	6,340	6,995	183	7,178
5	FUTA	408.2	35	60	2	62
6	SUTA	408.4	298	364	10	374
7	Gross Receipts		50,723	52,175	(2,674)	49,501
8	Real Estate Taxes		650	635		635
9	City of Pittsburgh Payroll Tax		253	650	17	667
10						
11	Total	L 1 to L 9	<u>\$ 59,306</u>	<u>\$ 61,851</u>	<u>\$ (2,462)</u>	<u>\$ 59,389</u>

**GROSS RECEIPT TAX PRO FORMA AT PRESENT RATES**

12	Revenue From Sales to Customers			\$ 876,496		
13	Uncollectibles			(7,109)		
14	Surcharge Related			(30,392)		
15	0			-		
16	Net Taxable	L 11 to L 14		838,995		
17	Tax Rate			5.90%		
18	Gross Receipts Taxes at Present Rates	L 15 * L 16		49,501		
19	Budget Amount			52,175		
20	Adjustment	L 17 - L 18		<u>\$ (2,674)</u>		

**Duquesne Light Company**  
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**Schedule D-20**  
**Witness: O'Brien**  
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**Taxes Other Than Income Taxes**

Line #	Description	[ 1 ] Account Number	[ 2 ]	[ 3 ] FTY	[ 4 ] S&W Adjustment	[ 5 ] Increase in Payroll Taxes
1	Total Payroll Charged to Expense			<u>\$ 89,858</u>	<u>\$ 2,347</u>	
2	FICA Expense			<u>\$ 6,995</u>		
3	FICA Expense - Percent	L 2 / L 1		<u>7.78%</u>	<u>7.78%</u>	
4	Pro Forma FICA Expense on Pro Forma	[ 4 ] L 1 * L 3				\$ 183
5	FUTA Expense			<u>\$ 60</u>		
6	FUTA Expense - Percent	L 5 / L 1		<u>0.07%</u>	<u>0.07%</u>	
7	Pro Forma FUTA Expense on Pro Forma	[ 4 ] L 1 * L 6				2
8	SUTA Expense			<u>\$ 364</u>		
9	SUTA Expense - Percent	L 8 / L 1		<u>0.41%</u>	<u>0.41%</u>	
10	Pro Forma SUTA Expense on Pro Forma	[ 4 ] L 1 * L 9				10
11	City of Pittsburgh Payroll Tax Expense			<u>\$ 650</u>		
12	SUI Expense - Percent	L 11 / L 1		<u>0.72%</u>	<u>0.72%</u>	
13	Pro Forma SUI Expense on Pro Forma	[ 4 ] L 1 * L 12				17
14	Pro Forma Adjustment	L 4 to L 13				<u>\$ 212</u>

**Duquesne Light Company**  
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**Schedule D-21**  
**Witness: O'Brien**  
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**Depreciation and Annualization Expense Adjustment**

Line #	Description	Account Number	[ 1 ] Current Depreciation Rate	[ 2 ] [ 3 ] [ 4 ] Plant Balance At			[ 5 ] [ 6 ] [ 7 ] Depreciation Expense	
				12/31/20	12/31/21	Other	Year	Annualized
1	Organization	301		\$ 100	\$ 100		\$ -	\$ -
2	Franchise & Consent	302		7	7		-	-
3	Miscellaneous Intangible Plant	303		326,128	388,778		60,738	66,061
4	TOTAL INTANGIBLE	Sum L 1 to L 3		326,235	388,885	-	60,738	66,061
<b>TRANSMISSION PLANT</b>								
5	Land & Land Rights	350		14,384	15,821		-	-
6	Structures & Improvements	352		33,109	35,315		1,037	1,070
7	Station Equipment	353		432,945	488,829		15,209	16,131
8	Towers and Fixtures	354		78,247	76,590		914	904
9	Poles and Fixtures	355		59,118	57,017		1,103	1,083
10	Overhead Conductors & Devices	356		139,592	129,659		2,046	1,971
11	Underground Conduit	357		80,849	83,002		1,426	1,444
12	Underground Conductors & Devices	358		147,799	150,359		2,713	2,737
13	Road and Trails	359		10,186	10,186		180	180
14	Regional Trans - Computer Hardware	382		-	-		-	-
15	Regional Trans - Computer Software	383		-	-		-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15		996,229	1,046,778	-	24,628	25,520
<b>DISTRIBUTION PLANT</b>								
17	Land & Land Rights	360		23,190	23,190		-	-
18	Structures & Improvements	361		70,294	71,091		1,492	1,500
19	Station Equipment	362		504,801	530,048		11,383	11,661
20	Storage Battery Equipment	363		-	-		-	-
21	Poles, Towers and Fixtures	364		596,620	597,387		12,597	12,605
22	Overhead Conductors and Devices	365		576,573	603,286		15,810	16,168
23	Underground Conduit	366		146,553	197,042		2,405	2,759
24	Underground Conductors and Devices	367		437,017	444,270		12,074	12,173
25	Line Transformers	368		432,109	468,538		15,761	16,399
26	Services	369		102,586	111,371		2,118	2,205
27	Meters	370		142,524	146,003		10,834	10,965
28	Meter Communications Equipment	370.1		-	(20)		-	-
29	Leased Property On Customers Premises	372		-	-		-	-
30	Street Lighting and Signaling Systems	373		43,252	43,887		1,246	1,255
31		0	0	-	-		-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31		3,075,519	3,236,093	-	85,720	87,690
<b>GENERAL PLANT</b>								
33	Land & Land Rights	389		6,145	6,145		-	-
34	Structures & Improvements	390		144,185	167,681		4,834	5,198
35	Leasehold Improvements	LH		20,986	20,500		463	463
36	Office furniture	391.1		6,414	5,329		294	266
37	Office equipment	391.2		25,355	37,991		6,335	7,598
38	Transportation equipment	392		66,957	63,481		4,063	3,955
39	Store equipment	393		1,621	1,379		50	46
40	Tools, shop and garage equipment	394		27,833	28,490		1,126	1,140
41	Laboratory equipment	395		1,896	1,854		94	93
42	Power operated equipment	396		3,582	3,694		157	159
43	Electric communications equipment	397		74,175	71,134		4,846	4,745
44	Miscellaneous equipment	398		230	230		12	12
45		0	0	-	-		-	-
46	TOTAL GENERAL	Sum L 33 to L 45		379,379	407,908	-	22,274	23,675
47	SUB-TOTAL ( L 4 + L 16 + L 32 L 46 )			4,777,362	5,079,664	-	193,360	202,946
48	EV Depreciation Adjustment			-	-		-	178
49	Cloud Amortization			-	-		-	178
50		0		-	-		-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50		\$ 4,777,362	\$ 5,079,664	\$ -	\$ 193,360	\$ 203,302

**Duquesne Light Company**  
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**Schedule D-21**  
**Witness: O'Brien**  
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**Depreciation and Annualization Expense Adjustment**

Line #	Description	[ 1 ] Account Number	[ 2 ] Current Depreciation Rate	[ 3 ] [ 4 ] [ 5 ] Plant Balance At			[ 6 ] [ 7 ] Depreciation Expense	
				12/31/20	12/31/21	Other	Year	Annualized
1	Organization	301		\$ -	\$ -		\$ -	\$ -
2	Franchise & Consent	302		-	-		-	-
3	Miscellaneous Intangible Plant	303		-	-		-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3		-	-	-	-	-
<b>TRANSMISSION PLANT</b>								
5	Land & Land Rights	350		-	-		-	-
6	Structures & Improvements	352		-	-		24	24
7	Station Equipment	353		-	-		1,307	1,307
8	Towers and Fixtures	354		-	-		689	689
9	Poles and Fixtures	355		-	-		2	2
10	Overhead Conductors & Devices	356		-	-		363	363
11	Underground Conduit	357		-	-		53	53
12	Underground Conductors & Devices	358		-	-		1	1
13	Road and Trails	359		-	-		-	-
14	Regional Trans - Computer Hardware	382		-	-		-	-
15	Regional Trans - Computer Software	383		-	-		-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15		-	-	-	2,439	2,439
<b>DISTRIBUTION PLANT</b>								
17	Land & Land Rights	360		-	-		-	-
18	Structures & Improvements	361		-	-		16	16
19	Station Equipment	362		-	-		1,146	1,146
20	Storage Battery Equipment	363		-	-		-	-
21	Poles, Towers and Fixtures	364		-	-		4,140	4,140
22	Overhead Conductors and Devices	365		-	-		200	200
23	Underground Conduit	366		-	-		71	71
24	Underground Conductors and Devices	367		-	-		(308)	(308)
25	Line Transformers	368		-	-		733	733
26	Services	369		-	-		3,699	3,699
27	Meters	370		-	-		119	119
28	Meter Communications Equipment	370.1		-	-		-	-
29	Leased Property On Customers Premises	372		-	-		-	-
30	Street Lighting and Signaling Systems	373		-	-		71	71
31		0 0		-	-		-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31		-	-	-	9,887	9,887
<b>GENERAL PLANT</b>								
33	Land & Land Rights	389		-	-		-	-
34	Structures & Improvements	390		-	-		264	264
35	Leasehold Improvements	LH		-	-		-	-
36	Office furniture	391.1		-	-		-	-
37	Office equipment	391.2		-	-		-	-
38	Transportation equipment	392		-	-		(95)	(95)
39	Store equipment	393		-	-		-	-
40	Tools, shop and garage equipment	394		-	-		-	-
41	Laboratory equipment	395		-	-		-	-
42	Power operated equipment	396		-	-		-	-
43	Electric communications equipment	397		-	-		-	-
44	Miscellaneous equipment	398		-	-		-	-
45		0 0		-	-		-	-
46	TOTAL GENERAL	Sum L 33 to L 45		-	-	-	169	169
47	SUB-TOTAL ( L 4 + L 16 + L 32 L 46 )			-	-	-	12,495	12,495
48	EV Depreciation Adjustment	0		-	-		-	-
49	Cloud Amortization			-	-		-	-
50		0 L 47 to L 50		-	-		-	-
51	TOTAL PLANT IN SERVICE			\$ -	\$ -	\$ -	\$ 12,495	\$ 12,495

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**

**Schedule D-21**  
**Witness: O'Brien**  
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**Depreciation and Annualization Expense Adjustment**

Line #	Description	Account Number	[ 1 ]	[ 2 ]	Plant Balance At			[ 6 ]	[ 7 ]
					Current Depreciation Rate	Dec-20	Dec-21		
1	Organization	301			\$ 100	\$ 100	\$ -	\$ -	\$ -
2	Franchise & Consent	302			7	7	-	-	-
3	Miscellaneous Intangible Plant	303			326,128	388,778	-	60,738	66,061
4	TOTAL INTANGIBLE	Sum L 1 to L 3			326,235	388,885	-	60,738	66,061
<b>TRANSMISSION PLANT</b>									
5	Land & Land Rights	350			14,384	15,821	-	-	-
6	Structures & Improvements	352			33,109	35,315	-	1,061	1,094
7	Station Equipment	353			432,945	488,829	-	16,516	17,438
8	Towers and Fixtures	354			78,247	76,590	-	1,603	1,593
9	Poles and Fixtures	355			59,118	57,017	-	1,105	1,085
10	Overhead Conductors & Devices	356			139,592	129,659	-	2,409	2,334
11	Underground Conduit	357			80,849	83,002	-	1,479	1,497
12	Underground Conductors & Devices	358			147,799	150,359	-	2,714	2,738
13	Road and Trails	359			10,186	10,186	-	180	180
14	Regional Trans - Computer Hardware	382			-	-	-	-	-
15	Regional Trans - Computer Software	383			-	-	-	-	-
16	TOTAL TRANSMISSION PLANT	Sum L 5 to L 15			996,229	1,046,778	-	27,067	27,959
<b>DISTRIBUTION PLANT</b>									
17	Land & Land Rights	360			23,190	23,190	-	-	-
18	Structures & Improvements	361			70,294	71,091	-	1,508	1,516
19	Station Equipment	362			504,801	530,048	-	12,529	12,807
20	Storage Battery Equipment	363			-	-	-	-	-
21	Poles, Towers and Fixtures	364			596,620	597,387	-	16,737	16,745
22	Overhead Conductors and Devices	365			576,573	603,286	-	16,010	16,368
23	Underground Conduit	366			146,553	197,042	-	2,476	2,830
24	Underground Conductors and Devices	367			437,017	444,270	-	11,766	11,865
25	Line Transformers	368			432,109	468,538	-	16,494	17,132
26	Services	369			102,586	111,371	-	5,817	5,904
27	Meters	370			142,524	146,003	-	10,953	11,084
28	Meter Communications Equipment	370.1			-	(20)	-	-	-
29	Leased Property On Customers Premises	372			-	-	-	-	-
30	Street Lighting and Signaling Systems	373			43,252	43,887	-	1,317	1,326
31		0			-	-	-	-	-
32	TOTAL DISTRIBUTION PLANT	Sum L 17 to L 31			3,075,519	3,236,093	-	95,607	97,577
<b>GENERAL PLANT</b>									
33	Land & Land Rights	389			6,145	6,145	-	-	-
34	Structures & Improvements	390			144,185	167,681	-	5,098	5,462
35	Leasehold Improvements	LH			20,986	20,500	-	463	463
36	Office furniture	391.1			6,414	5,329	-	294	266
37	Office equipment	391.2			25,355	37,991	-	6,335	7,598
38	Transportation equipment	392			66,957	63,481	-	3,968	3,860
39	Store equipment	393			1,621	1,379	-	50	46
40	Tools, shop and garage equipment	394			27,833	28,490	-	1,126	1,140
41	Laboratory equipment	395			1,896	1,854	-	94	93
42	Power operated equipment	396			3,582	3,694	-	157	159
43	Electric communications equipment	397			74,175	71,134	-	4,846	4,745
44	Miscellaneous equipment	398			230	230	-	12	12
45		0			-	-	-	-	-
46	TOTAL GENERAL	Sum L 33 to L 45			379,379	407,908	-	22,443	23,844
47	SUB-TOTAL ( L 4 + L 16 + L 32 L 46 )				4,777,362	5,079,664	-	205,855	215,441
48	EV Depreciation Adjustment	0			-	-	-	-	178
49	Cloud Amortization				-	-	-	-	178
50		0			-	-	-	-	-
51	TOTAL PLANT IN SERVICE	L 47 to L 50			\$ 4,777,362	\$ 5,079,664	\$ -	\$ 205,855	\$ 215,797

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**Income Tax Expense**  
**(\$ in Thousands)**

**Schedule**  
**Witness:**  
**Page**

**D-22**  
**Simpson/O'Brien**  
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Line #	Description	[1] Factor Or Reference	[2] Rate or Amount	[3] Total Company Forecast Amounts	[4] Pro Forma Adjustments At Present Rates	[5] Pro Forma FTY [3] + [4]	[6] Amounts	[7] Pro Forma Present Rates	[8] Proposed Rate Adjustments	[9] Pro Forma Proposed Rates [7] + [8]
1	Revenue			\$ 975,671	\$ (37,682)	\$ 937,989		\$ 565,959	\$ 56,199	\$ 622,158
2	Operating Expenses			(715,494)	4,787	(710,707)		(409,387)	(4,085)	(413,472)
3	OIBIT	L 1 + L 2		260,177	(32,895)	227,282		156,572	52,114	208,686
4	Interest Expense						2,222,251			
5	Rate Base		\$ 2,885,333				0.02000			
6	Weighted Cost of Debt		0.02000							
7	Synchronized Interest Expense			(57,707)		(57,707)		(44,445)		(44,445)
8	Base Taxable Income	L 4 * L 5		202,470	(32,895)	169,575		112,127	52,114	164,241
9	State Property Basis Adjustments	L 3 + L 6								
10	Tax Basis Repairs Net of Losses		\$ (64,071)			(64,071)		(63,004)		(63,004)
11	Sec. 263A Deductions Less CIAC		(17,577)			(17,577)		(14,423)		(14,423)
12	Cost of Removal and Salvage		(8,469)			(8,469)		(6,560)		(6,560)
13	Cost of Removal and Salvage -Amort		6,462			6,462		4,625		4,625
14	Total State Property Basis Adj		(83,655)			(83,655)		(79,363)		(79,363)
15	Pro Forma Book Depreciation	Sum L 8 to L 11	\$ 195,579				158,114			
16	State Tax Depreciation	L 13 - L 14	176,369				130,216			
17	State Tax Depre (Over) Under Book	L 7 + L 12 + L 15		\$ 19,210		19,210		27,898		27,898
18	State Taxable Income	L 7 + L 12 + L 15		\$ 138,025	\$ (32,895)	\$ 105,130		\$ 60,662	\$ 52,114	\$ 112,776
19	State Income Tax	-L 16 * Rate [2]	9.99%	\$ (13,789)	\$ 3,286	\$ (10,502)	9.99%	\$ (6,060)	\$ (5,206)	\$ (11,266)
20	Federal Property Basis Adjustments									
21	Tax Basis Repairs Net of Losses		\$ (64,071)			(64,071)		(63,004)		(63,004)
22	Sec. 263A Deductions Less CIAC		(17,577)			(17,577)		(14,423)		(14,423)
23	Cost of Removal and Salvage		(8,469)			(8,469)		(6,560)		(6,560)
24	Cost of Removal and Salvage -Amort		6,462			6,462		4,625		4,625
25	Total Federal Property Basis Adj		(83,655)			(83,655)		(79,363)		(79,363)
26	Pro Forma Book Depreciation	Sum L 18 to L 21	\$ 195,579				158,114			
27	Federal Tax Depre	L 23 - L 24	133,929				96,209			
28	Federal Tax Depre (Over) Under Book	L 23 - L 24		61,650		61,650		61,905		61,905
29	Federal Taxable Income	L 7 + L 17 + L 22 + L 25		166,676	(29,609)	137,067		88,609	46,908	135,517
30	Current Federal Income Tax Expense	-L 26 * Rate [2]	21.00%	\$ (35,002)	\$ 6,218	\$ (28,784)	21.00%	\$ (18,608)	\$ (9,851)	\$ (28,458)
31	Tax Expense before Deferred Taxes			(48,791)	9,504	(39,287)		(24,668)	(15,057)	(39,725)
32	Deferred State Income Taxes	L 17 + L 27		(1,480)		(1,480)				
33	State DIT - Transmission			11,759		11,759		11,072		11,072
34	EDIT Amortization (ARAM)		(10,128)			(10,128)		(10,133)		(10,133)
35	Normalized Basis Adjustments		3,952			3,952		4,420		4,420
36	Method Life Differences		5,583			5,583		5,359		5,359
37	Deferred Federal Income Tax	L 30 to L 32		(29,419)		(29,419)		(13,249)	(9,851)	(23,099)
38	Total Federal Income Tax Expense	L 27 + L 33		(44,688)	6,218	(38,470)		(19,309)	(15,057)	(34,366)
39	Combined Income Tax Expense	L 17 + L 29 + L 34	-22.07%	\$ (44,688)	\$ 9,504	\$ (35,184)		\$ (19,309)	\$ (15,057)	\$ (34,366)
40	State Income Tax Expense	L 17 + L 29		\$ 15,269	\$ (3,286)	\$ 11,982		\$ 6,060	\$ 5,206	\$ 11,266
41	Federal Income Tax Expense	L 34		29,419	(6,218)	23,201		13,249	9,851	23,099
42	Total Income Tax Expense	L 36 + L 37		\$ 44,688	\$ (9,504)	\$ 35,183		\$ 19,309	\$ 15,057	\$ 34,366





**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Future Test Year - 12 Months Ended December 31, 2021**  
**(\$ in Thousands)**  
**TAX DEPRECIATION**

Schedule **D-22**  
 Witness: **Simpson/O'Brien**  
 Page **3** of **4**

Line #	Description	[ 1 ] Factor or Reference	[ 2 ] Amount	[ 3 ] Total FTY 12/31/21	[ 5 ] Distribution Only
<b>FEDERAL for Deferral - Tax on Accelerated Tax Depreciation</b>					
70	---Transmission Plant		\$ (319)		
71	---Distribution Plant		872		\$ 872
72	---General Plant - Transmission		1,459		
73	---General Plant - Distribution		8,327		8,327
74	---Smart Meter		3,351		3,351
75	---CIAC and Non Utility		-	\$ 13,690	\$ 12,550
<b>FEDERAL Excess Reversal - Tax on Basis Adjustments</b>					
76	---Transmission Plant		\$ (902)		
77	---Distribution Plant		2,942		\$ 2,942
78	---General Plant - Transmission		(19)		(31)
79	---General Plant - Distribution		(31)		31
80	---Smart Meter		31		
81	---CIAC		-	\$ 2,021	\$ 2,942
<b>FEDERAL Excess Reversal - Tax on Accelerated Tax Depreciation</b>					
82	---Transmission Plant		\$ 1,132		
83	---Distribution Plant		2,226		2,226
84	---General Plant - Transmission		476		
85	---General Plant - Distribution		4,134		4,134
86	---Smart Meter		1,770		1,770
87	---Non Utility		-		
88	---CIAC		-	\$ 9,738	\$ 8,130
<b>FEDERAL DEFERRED EDIT Reversal</b>					
89	Transmission - From Above L 76 to L 88, Column 3		\$ 687		
90	Distribution - From Above L 76 to L 88 Column 3		11,072		\$ 11,072
91	Total			\$ 11,759	
<b>FEDERAL DEFERRED - Normalized Basis Adjustments</b>					
92	Transmission - From Above L 65 to L 69 - L 76 to L 81, Column 3		\$ 5		
93	Distribution - From Above L 65 to L 69 - L 76 to L 81 Column 3		(10,133)		\$ (10,133)
94	Total			\$ (10,128)	
<b>FEDERAL DEFERRED - Method Life Differences</b>					
95	Transmission - From Above L 70 to L 75 - L 82 to L 88, Column 3		\$ (468)		
96	Distribution - From Above L 70 to L 75 - L 82 to L 86 Column 3		4,420		\$ 4,420
97	Total			\$ 3,952	
<b>FEDERAL Excess Reversal - Tax on Basis Adjustments</b>					
98	---Transmission Plant	ADIT	\$ (164,256)		
99	---Distribution Plant		(469,772)		\$ (469,772)
100	---General Plant - Transmission		(4,402)		(22,021)
101	---General Plant - Distribution		(22,021)		(33,341)
102	---Smart Meter		-		
103	---Non-Utility		-		
104	---CIAC - Transmission		15,743		
105	---CIAC - Distribution		2,431		\$ (525,134)

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Fully Projected Future Test Year - 12 Months Ended December 31, 2022**

Schedule **D-22**

Witness: **Simpson/O'Brien**

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**GROSS REVENUE CONVERSION FACTOR**  
 (\$ in Thousands)

Line #	Description	Reference Or Factor	Tax Rate	Factor
<b>GROSS REVENUE CONVERSION FACTOR</b>				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			<u>(0.013000)</u>
3	NET AFTER UNCOLLECTIBLE COMPONENT	L 1 + L 2		<u>0.987000</u>
4	GROSS RECEIPTS TAXES	[3] L 3 * Rate [2]	(0.059000)	(0.058233)
5	PUC / OCA & SBA Assessment as a % of Revenue			<u>(0.001461)</u>
6	NET REVENUES	Sum L 3 to L 5		0.927306
7	STATE INCOME TAXES	[3] L 6 * Rate [2]	0.099900	<u>(0.092638)</u>
8	FACTOR AFTER STATE TAXES	L 6 + L 7		0.834668
9	FEDERAL INCOME TAXES	[3] L 8 * Rate [2]	0.210000	<u>(0.175280)</u>
10	NET OPERATING INCOME FACTOR	L 8 + L 9		<u>0.659388</u>
11	GROSS REVENUE CONVERSION FACTOR	1 / L 10		<u>1.516558</u>
12	INCOME TAX FACTOR FOR GROSS REVENUE	L 7 - L 9		<u>26.792%</u>
<b>GROSS REVENUE CONVERSION FACTOR</b>				
13	GROSS REVENUE FACTOR			1.000000
14	STATE INCOME TAXES	[3] L 13 * Rate [2]	0.099900	<u>(0.099900)</u>
15	FACTOR AFTER STATE TAXES	L 13 + L 14		0.900100
16	FEDERAL INCOME TAXES	[3] L 15 * Rate [2]	0.210000	<u>(0.189021)</u>
17	NET OPERATING INCOME FACTOR	L 15 + L 16		0.711079
18	GROSS REVENUE CONVERSION FACTOR	1 / L 17		<u>1.406314</u>
19	Combined Income Tax Factor On Taxable Income	L 14 - L 16		<u>28.892%</u>