

DUQUESNE LIGHT COMPANY

PITTSBURGH, PENNSYLVANIA

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT MARCH 31, 2010

EXHIBIT JJS1

DUQUESNE LIGHT COMPANY

Pittsburgh, Pennsylvania

i

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT MARCH 31, 2010

EXHIBIT JJS1

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



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July 1, 2010

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Building No. 3
2841 New Beaver Avenue
Pittsburgh, PA 15223

Attention Mr. David B. Bordo
Director of Finance

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Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at March 31, 2010. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page 3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "Depreciation Study Related to Electric Plant at March 31, 2010".

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS/krm

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A Tradition of Excellence



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DUQUESNE LIGHT COMPANY
DEPRECIATION STUDY
RESULTS OF STUDY

SUMMARY OF RESULTS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service, and the annual amortization of net negative salvage. Table 2 presents the experienced salvage and cost of removal associated with regular retirements during the five-year period, 2005-2009.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page 12. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2005 through 2009 beginning on pages 99 through 102.

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2010

Depreciable Group	Survivor Curve	Original Cost at March 31, 2010	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Depreciable Plant							
Transmission Plant							
352	Structures and Improvements						
	Major Structures	55-R3 *	6,245,028.16	3,200,935	3,044,092	183,125	16.6
	Other Small Structures	45-R3	2,686,912.59	1,179,390	1,507,522	61,764	24.4
	<i>Total Account 352</i>		8,931,940.75	4,380,325	4,551,614	244,889	18.6
353	Station Equipment	41-S0	233,455,401.04	65,381,335	168,074,066	7,445,068	22.6
354	Towers and Fixtures	70-R3	69,421,147.49	25,263,588	44,157,562	1,145,549	38.5
355	Poles and Fixtures	50-R2.5	12,481,637.97	2,237,643	10,243,992	319,415	32.1
356	Overhead Conductors and Devices	55-R3	76,469,758.88	21,315,472	55,154,290	1,534,433	35.9
357	Underground Conduit	60-R4	62,404,194.41	17,929,014	44,475,183	1,157,596	38.4
358	Underground Conductors and Devices	55-R4	42,247,497.65	12,325,291	29,922,207	782,841	38.2
	Total Transmission Plant		505,411,578.19	148,832,668	356,578,914	12,629,791	28.2
Distribution Plant							
361	Structures and Improvements						
	Major Structures	65-R2.5 *	33,732,292.22	18,569,253	15,163,044	868,045	17.5
	Other Small Structures	45-R3	18,657,082.83	8,288,838	10,368,246	420,457	24.7
	<i>Total Account 361</i>		52,389,375.05	26,858,091	25,531,290	1,288,502	19.8
362	Station Equipment						
	Company Stations	53-R1	325,049,958.37	82,953,692	242,096,270	8,132,976	29.8
	Customer High Tension	40-R0.5	32,741,120.37	12,084,830	20,656,289	1,016,508	20.3
	<i>Total Account 362</i>		357,791,078.74	95,038,522	262,752,559	9,149,484	28.7
364.11	Poles, Towers and Fixtures	50-R2	315,048,144.49	124,415,349	190,632,801	6,749,815	28.2
365.01	Overhead Conductors and Devices	48-R1	327,743,286.54	106,164,732	221,578,557	8,248,324	26.9
366	Underground Conduit	70-R4	107,428,069.82	33,388,476	74,039,597	1,905,540	38.9
367	Underground Conductors and Devices	50-R1.5	240,116,953.98	75,230,742	164,886,214	5,542,792	29.7
368	Line Transformers						
	Overhead	40-S0	166,056,140.87	42,792,176	123,263,968	5,596,424	22.0
	Conventional Distribution	44-R1	40,601,794.65	11,119,278	29,482,520	1,298,431	22.7
	Network	50-R1	31,017,083.08	7,145,856	23,871,226	865,718	27.6
	Underground Res. Distribution	40-R1.5	19,918,962.08	5,564,744	14,354,223	654,710	21.9
	<i>Total Account 368</i>		257,593,980.68	66,622,054	190,971,937	8,415,283	21.9

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2010

Depreciable Group		Survivor Curve	Original Cost at March 31, 2010	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
369.2	Services	65-R3	86,383,478.28	31,266,182	55,117,299	1,362,572	40.5	1.58
370	Meters	31-R2.5 *	100,294,904.06	44,319,829	55,975,075	6,936,880	8.1	6.92
370.1	Meters - Communication Equipment	10-S3	2,653,279.28	1,349,739	1,303,541	511,591	2.5	19.28
373	Street Lighting Equipment	27-R0.5	35,274,310.38	22,860,754	12,413,554	885,611	14.0	2.51
Total Distribution Plant			1,882,716,861.30	627,514,470	1,255,202,424	50,996,394	24.6	2.71
General Plant								
390	Structures and Improvements							
	Major Structures	55-R1.5 *	89,231,652.91	26,424,156	64,490,785	7,051,594	9.1	7.90
	Other Small Structures	45-R3	5,060,860.38	488,688	2,888,884	91,790	31.5	1.81
	<i>Total Account 390</i>		<u>94,292,513.29</u>	<u>26,912,844</u>	<u>67,379,669</u>	<u>7,143,384</u>	9.4	7.58
391	Office Furniture and Equipment							
	Office Furniture	20-SQ	4,577,788.31	2,949,951	1,627,836	229,029	7.1	5.00
	EDP Equipment	5-SQ	6,784,736.50	3,594,603	3,190,134	1,357,165	2.4	20.00
	<i>Total Account 391</i>		<u>11,362,524.81</u>	<u>6,544,554</u>	<u>4,817,970</u>	<u>1,586,194</u>	3.0	13.96
392	Transportation Equipment							
	Passenger Cars		9,133,526.96			**		
	Other Than Cars		41,313,378.01			**		
	<i>Total Account 392</i>		<u>50,446,904.97</u>	<u>28,331,037</u>	<u>22,115,869</u>			
393	Stores Equipment	30-SQ	2,735,292.79	1,315,027	1,420,266	91,001	15.6	3.33
394	Tools, Shop and Garage Equipment	25-SQ	13,426,704.37	6,245,076	7,181,631	537,232	13.4	4.00
395	Laboratory Equipment	20-SQ	4,868,777.11	2,973,774	1,895,004	243,354	7.8	5.00
396	Power Operated Equipment	20-S0.5	1,285,304.07	779,673	505,631	**		
397	Communication Equipment	15-SQ	58,675,295.58	23,807,198	34,868,097	3,915,362	8.9	6.67
398	Miscellaneous Equipment	20-SQ	469,398.11	229,444	239,956	23,454	10.2	5.00
Total General Plant			237,562,715.10	97,138,627	140,424,093	13,539,981	10.4	5.70
Total Depreciable Plant			2,625,691,154.59	873,485,765	1,752,205,431	77,166,166		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2010

Depreciable Group		Survivor Curve	Original Cost at March 31, 2010	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Unrecovered Adjustment for Amortization								
391	Office Furniture and Equipment							
	Office Furniture			2,025,648		202,565	***	
	EDP Equipment			5,176,458		517,646	***	
	<i>Total Account 391</i>			<u>7,202,106</u>		<u>720,211</u>		
393	Stores Equipment			366,406		36,641	***	
394	Tools, Shop and Garage Equipment			1,969,578		196,958	***	
395	Laboratory Equipment			1,391,685		139,169	***	
397	Communication Equipment			11,449,377		1,144,938	***	
398	Miscellaneous Equipment			<u>108,505</u>		<u>10,851</u>	***	
Total Unrecovered Adjustment for Amortization				22,487,657		2,248,766		
Intangible and Nondepreciable Plant								
301	Organization		100,275.19					
302	Franchises and Consents		6,830.09					
303	Misc Intangible Plant		19,992,987.66	5,688,314				
350	Land and Land Rights		12,311,299.31					
359	Roads and Trails			(2,475)				
360	Land and Land Rights		11,057,878.52					
389	Land and Land Rights		5,891,898.16					
390.2	Structures and Improvements - Leaseholds		<u>9,478,493.30</u>	<u>5,047,094</u>				
Total Intangible and Nondepreciable Plant			58,839,662.23	10,732,933				
Total Utility Plant			<u>2,684,530,816.82</u>	<u>861,731,041</u>		<u>79,414,932</u>		

NOTE: Transportation was switched from group to individual with gain loss.

* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

** Annual Accrual is charged on a vehicle by vehicle basis.

*** 10-year Amortization of Unrecovered Reserve related to implementation to Amortization accounting.

DUQUESNE LIGHT COMPANY

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

Account (1)	2005		2006		2007		2008		2009		Net Salvage (12)	Salvage Accrual (13)=(12)/5
	Cost of Removal (2)	Gross Salvage (3)	Cost of Removal (4)	Gross Salvage (5)	Cost of Removal (6)	Gross Salvage (7)	Cost of Removal (8)	Gross Salvage (9)	Cost of Removal (10)	Gross Salvage (11)		
352	5,752.37				2,846.34						(8,598.71)	(1,720)
353	29,947.55		690,662.86	3,284.85	449,283.35	(4,349.44)	245,228.42	126,907.30	171,685.87	142,211.57	(1,318,753.77)	(263,751)
354			521,414.23		132,580.91	19.78	365,123.12		575,015.52		(1,594,114.00)	(318,823)
355	274,416.62				153,116.50	802.95	6,391.76		586,020.60		(1,019,142.53)	(203,829)
356	123,591.25		164,294.70		445,233.87	1,819.50	228,505.37		812,008.88	440,205.81	(1,331,608.76)	(266,322)
	<u>433,707.79</u>	<u>0.00</u>	<u>1,376,371.79</u>	<u>3,284.85</u>	<u>1,183,080.97</u>	<u>(1,707.21)</u>	<u>845,248.67</u>	<u>126,907.30</u>	<u>2,144,730.87</u>	<u>582,417.38</u>	<u>(5,272,217.77)</u>	<u>(1,054,445)</u>
361	6,369.38		3,994.57		76,592.45	(2,327.08)	9,388.71		10,026.43	12,325.82	(96,372.80)	(19,275)
362	335,370.73		636,028.65	676,167.37	1,001,407.91	(10,780.56)	1,393,893.24	129,257.78	154,591.79	294,787.68	(2,431,860.05)	(486,372)
364 11	1,678,228.11		2,974,504.38	2,063,342.13	2,038,159.83	159,017.73	1,784,440.80	476,392.46	3,016,130.74	269,806.22	(8,522,905.32)	(1,704,581)
365 01	1,343,085.96		2,257,989.78	3,644,101.06	1,622,136.62	341,924.60	1,129,840.66	1,745,609.35	1,817,556.51	1,048,842.52	(1,390,132.00)	(278,026)
366	12,556.97		154,440.76		104,720.51				76,985.13		(348,703.37)	(69,741)
367	1,493,400.99		1,411,295.43	1,372,926.67	1,323,265.80	165,412.88	987,499.41	1,157,287.99	1,733,323.79	213,603.04	(4,039,554.84)	(807,911)
368	1,624,356.76	200.48	1,825,834.07	2,253,985.22	1,479,636.50	142,738.90	1,318,444.53	1,346,682.34	1,632,221.17	677,934.14	(3,458,951.95)	(691,790)
369 2	330,684.78		922,869.32	490,623.03	1,095,147.96	41,481.89	1,184,341.01	148,660.03	2,389,107.51		(5,241,385.63)	(1,048,277)
370	8,764.65		382,385.16		1,537.51		2,800.86		6,362.16		(401,850.34)	(80,370)
370 1	2,263.56		615.01		254.56		508.30		743.42		(4,384.85)	(877)
373	113,212.32		100,537.22		523,233.52		130,124.36		79,093.35		(946,200.77)	(189,240)
	<u>6,948,294.21</u>	<u>200.48</u>	<u>10,670,494.35</u>	<u>10,501,145.48</u>	<u>9,266,093.17</u>	<u>837,468.36</u>	<u>7,941,281.88</u>	<u>5,003,889.95</u>	<u>10,916,142.00</u>	<u>2,517,299.42</u>	<u>(26,882,301.92)</u>	<u>(5,376,460)</u>
390			17,982.54		28,620.89		592,385.99		34,696.62		(673,686.04)	(134,737)
392		120,420.70	528.70	383,774.68							503,666.68	100,733
396				171.32							171.32	34
397	175,854.75		657,457.43		22,443.96			1,000.00	10,259.34		(865,015.48)	(173,003)
	<u>175,854.75</u>	<u>120,420.70</u>	<u>675,968.67</u>	<u>383,946.00</u>	<u>51,064.85</u>	<u>0.00</u>	<u>592,385.99</u>	<u>1,000.00</u>	<u>44,955.96</u>	<u>0.00</u>	<u>(1,034,863.52)</u>	<u>(206,973)</u>
	<u>7,557,856.75</u>	<u>120,621.18</u>	<u>12,722,834.81</u>	<u>10,888,376.33</u>	<u>10,500,218.99</u>	<u>835,761.15</u>	<u>9,378,916.54</u>	<u>5,131,797.25</u>	<u>13,105,828.83</u>	<u>3,099,716.80</u>	<u>(33,189,383.21)</u>	<u>(6,637,878)</u>

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CUMULATIVE DEPRECIATED ORIGINAL COST

DUQUESNE LIGHT COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1891	2,282	2,282			0.0
1893	21	21			0.0
1896	34,743	34,743			0.0
1897	18,572	18,572			0.0
1898	2,362	2,362			0.0
1899	115,298	115,298			0.0
1900	4,449	4,449			0.0
1901	102,965	102,965			0.0
1902	240,350	240,350			0.0
1903	134,373	134,373			0.0
1904	49,110	45,748	3,362	3,362	0.0
1905	78,500	71,490	7,010	10,372	0.0
1906	9,602	8,486	1,116	11,488	0.0
1907	55,493	47,941	7,552	19,040	0.0
1908	10,304	8,976	1,328	20,368	0.0
1909	1,139	1,070	69	20,437	0.0
1910	34,025	31,024	3,001	23,438	0.0
1911	27,846	25,162	2,684	26,122	0.0
1912	19,844	17,619	2,225	28,347	0.0
1913	337,269	288,303	48,966	77,313	0.0
1914	110,970	99,992	10,978	88,291	0.0
1915	171,349	142,511	28,838	117,129	0.0
1916	626,212	513,258	112,954	230,083	0.0
1917	151,991	130,670	21,321	251,404	0.0
1918	149,671	133,097	16,574	267,978	0.0
1919	170,059	153,622	16,437	284,415	0.0
1920	993,341	838,709	154,632	439,047	0.0
1921	287,031	262,710	24,321	463,368	0.0
1922	931,442	819,550	111,892	575,260	0.0
1923	882,665	747,511	135,154	710,414	0.0
1924	2,525,178	2,188,669	336,509	1,046,923	0.1
1925	1,841,638	1,585,470	256,168	1,303,091	0.1
1926	1,951,289	1,625,589	325,700	1,628,791	0.1
1927	3,029,926	2,518,653	511,273	2,140,064	0.1
1928	1,629,312	1,410,194	219,118	2,359,182	0.1
1929	1,452,248	1,165,014	287,234	2,646,416	0.2
1930	1,410,355	1,158,255	252,100	2,898,516	0.2
1931	909,079	769,148	139,931	3,038,447	0.2
1932	297,640	252,753	44,887	3,083,334	0.2
1933	253,778	217,079	36,699	3,120,033	0.2
1934	279,860	249,416	30,444	3,150,477	0.2

DUQUESNE LIGHT COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1935	346,271	297,247	49,024	3,199,501	0.2
1936	266,945	221,624	45,321	3,244,822	0.2
1937	441,348	368,145	73,203	3,318,025	0.2
1938	299,482	243,530	55,952	3,373,977	0.2
1939	290,172	237,790	52,382	3,426,359	0.2
1940	180,881	144,807	36,074	3,462,433	0.2
1941	1,025,750	797,360	228,390	3,690,823	0.2
1942	914,324	686,667	227,657	3,918,480	0.2
1943	464,851	350,769	114,082	4,032,562	0.2
1944	186,602	136,013	50,589	4,083,151	0.2
1945	1,035,620	769,210	266,410	4,349,561	0.2
1946	164,350	123,236	41,114	4,390,675	0.3
1947	283,789	214,933	68,856	4,459,531	0.3
1948	1,491,952	1,121,860	370,092	4,829,623	0.3
1949	1,856,930	1,362,175	494,755	5,324,378	0.3
1950	3,021,669	2,175,274	846,395	6,170,773	0.4
1951	2,859,491	2,071,162	788,329	6,959,102	0.4
1952	3,321,192	2,383,339	937,853	7,896,955	0.5
1953	4,742,968	3,397,953	1,345,015	9,241,970	0.5
1954	6,801,833	4,750,185	2,051,648	11,293,618	0.6
1955	6,464,540	4,466,028	1,998,512	13,292,130	0.8
1956	11,195,252	7,443,905	3,751,347	17,043,477	1.0
1957	7,231,852	4,899,241	2,332,611	19,376,088	1.1
1958	11,101,665	7,747,630	3,354,035	22,730,123	1.3
1959	9,506,124	6,387,841	3,118,283	25,848,406	1.5
1960	7,746,668	5,126,901	2,619,767	28,468,173	1.6
1961	7,078,095	4,457,106	2,620,989	31,089,162	1.8
1962	6,364,469	4,124,836	2,239,633	33,328,795	1.9
1963	6,632,140	4,186,180	2,445,960	35,774,755	2.0
1964	7,266,109	4,514,672	2,751,437	38,526,192	2.2
1965	10,655,174	6,610,370	4,044,804	42,570,996	2.4
1966	8,467,999	5,112,433	3,355,566	45,926,562	2.6
1967	14,263,424	8,432,954	5,830,470	51,757,032	3.0
1968	11,093,802	6,570,729	4,523,073	56,280,105	3.2
1969	17,678,174	9,960,858	7,717,316	63,997,421	3.7
1970	34,662,856	19,506,738	15,156,118	79,153,539	4.5
1971	16,039,618	9,042,709	6,996,909	86,150,448	4.9
1972	46,313,001	24,014,524	22,298,477	108,448,925	6.2
1973	25,617,839	13,504,913	12,112,926	120,561,851	6.9
1974	31,951,667	16,407,005	15,544,662	136,106,513	7.8
1975	37,712,999	19,287,293	18,425,706	154,532,219	8.8

DUQUESNE LIGHT COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1976	34,606,670	17,477,194	17,129,476	171,661,695	9.8
1977	25,741,806	12,714,147	13,027,659	184,689,354	10.5
1978	30,390,242	14,355,548	16,034,694	200,724,048	11.5
1979	104,510,157	48,853,550	55,656,607	256,380,655	14.6
1980	41,250,828	19,214,183	22,036,645	278,417,300	15.9
1981	34,461,442	15,292,061	19,169,381	297,586,681	17.0
1982	69,392,397	28,778,704	40,613,693	338,200,374	19.3
1983	32,424,910	17,849,199	14,575,711	352,776,085	20.1
1984	39,790,268	20,905,793	18,884,475	371,660,560	21.2
1985	40,947,226	21,824,262	19,122,964	390,783,524	22.3
1986	50,239,193	24,001,231	26,237,962	417,021,486	23.8
1987	37,132,733	17,671,425	19,461,308	436,482,794	24.9
1988	39,399,062	18,464,879	20,934,183	457,416,977	26.1
1989	43,036,823	19,127,463	23,909,360	481,326,337	27.5
1990	51,393,364	23,144,407	28,248,957	509,575,294	29.1
1991	48,222,959	20,634,849	27,588,110	537,163,404	30.7
1992	56,578,291	22,747,603	33,830,688	570,994,092	32.6
1993	46,506,882	18,191,094	28,315,788	599,309,880	34.2
1994	43,314,938	19,508,468	23,806,470	623,116,350	35.6
1995	47,511,974	17,926,708	29,585,266	652,701,616	37.3
1996	56,692,371	19,377,168	37,315,203	690,016,819	39.4
1997	60,718,537	21,224,235	39,494,302	729,511,121	41.6
1998	16,353,036	5,516,936	10,836,100	740,347,221	42.3
1999	47,152,134	15,831,633	31,320,501	771,667,722	44.0
2000	57,961,319	19,086,582	38,874,737	810,542,459	46.3
2001	61,036,243	15,869,075	45,167,168	855,709,627	48.8
2002	55,167,439	12,831,545	42,335,894	898,045,521	51.3
2003	61,293,157	13,285,143	48,008,014	946,053,535	54.0
2004	77,060,327	16,230,017	60,830,310	1006,883,845	57.5
2005	175,575,810	36,626,468	138,949,342	1145,833,187	65.4
2006	187,802,390	25,037,537	162,764,853	1308,598,040	74.7
2007	125,406,764	9,892,541	115,514,223	1424,112,263	81.3
2008	102,746,735	6,368,836	96,377,899	1520,490,162	86.8
2009	198,737,698	5,584,691	193,153,007	1713,643,169	97.8
2010	38,761,562	199,341	38,562,221	1752,205,390	100.0
TOTAL	2625,691,155	873,485,765	1752,205,390		
RESERVE AMORTIZATION		-22,487,657			
NONDEPRECIABLE PLANT	58,839,662	10,732,933	48,106,729		
TOTAL	2684,530,817	861,731,041	1800,312,119		

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
1958	8,664.84	7,240	7,355	1,310	8.62	152
1976	618,449.23	465,074	472,455	145,994	10.49	13,917
1977	3,391.44	2,530	2,570	821	10.54	78
1980	846,268.52	615,153	624,917	221,352	10.68	20,726
1981	23,966.12	17,256	17,530	6,436	10.72	600
1984	919.13	649	659	260	10.74	24
1992	183,176.20	113,148	114,944	68,232	10.99	6,209
1993	18,245.19	11,033	11,208	7,037	10.95	643
1994	53,193.66	31,336	31,833	21,361	10.99	1,944
1997	2,962.57	1,586	1,611	1,352	11.06	122
1999	126,209.56	62,146	63,133	63,077	11.08	5,693
2007	61,363.76	12,132	12,324	49,040	11.16	4,394
2009	25,475.49	1,610	1,636	23,839	11.13	2,142
	1,972,285.71	1,340,893	1,362,175	610,111		56,644

COLLIER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1970	648,185.34	477,000	484,570	163,615	12.92	12,664
1975	13,393.38	9,424	9,574	3,819	13.60	281
1981	136,277.62	89,766	91,191	45,087	14.17	3,182
1987	9,782.46	6,009	6,104	3,678	14.29	257
1994	70,918.91	36,637	37,218	33,701	14.74	2,286
1996	13,664.54	6,595	6,700	6,965	14.74	473
2005	152,200.48	36,589	37,170	115,030	15.01	7,664
2009	95,333.01	4,547	4,619	90,714	14.97	6,060
	1,139,755.74	666,567	677,146	462,609		32,867

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRESCENT SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
1975	741,117.08	483,357	491,029	250,088	17.02	14,694
1979	15,951.88	9,858	10,014	5,938	17.78	334
1981	73,835.77	44,272	44,975	28,861	18.10	1,595
1986	32,983.89	18,646	18,942	14,042	18.26	769
1991	20,828.44	10,389	10,554	10,274	18.84	545
1994	64,957.66	29,361	29,827	35,131	19.09	1,840
1998	124,838.24	47,239	47,989	76,849	19.30	3,982
2000	19,852.32	6,621	6,726	13,126	19.49	673
2006	10,833.62	1,731	1,758	9,076	19.72	460
2009	160,842.96	5,919	6,013	154,830	19.66	7,875
	1,266,041.86	657,393	667,827	598,215		32,767
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1979	723,018.03	422,026	428,724	294,294	20.37	14,447
1996	81,414.46	30,897	31,387	50,027	22.48	2,225
2009	1,062,512.36	33,150	33,676	1,028,836	23.29	44,175
	1,866,944.85	486,073	493,787	1,373,157		60,847
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1927	2,240.19	2,240	2,240			
1930	6,436.70	6,437	6,437			
1942	1,468.73	1,404	1,426			
1945	11,624.70	10,909	11,083	43	2.00	22
1950	5,615.08	5,109	5,191	542	2.77	196
1953	8,212.61	7,326	7,443	424	4.06	104
1955	22,885.50	20,130	20,452	770	4.86	158
1957	255.22	221	225	2,434	5.42	449
1967	7,205.83	5,574	5,663	30	6.04	5
1968	4,920.31	3,748	3,808	1,543	10.19	151
				1,112	10.72	104

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1969	190,256.04	142,616	144,897	45,359	11.27	4,025
1970	320,332.42	236,117	239,893	80,439	11.83	6,800
1972	27,318.37	19,407	19,717	7,601	13.03	583
1973	16,639.27	11,588	11,773	4,866	13.66	356
1975	40,204.26	26,840	27,269	12,935	14.96	865
1976	88,115.52	57,487	58,406	29,710	15.64	1,900
1979	121,303.58	73,425	74,599	46,705	17.76	2,630
1980	89,558.20	52,741	53,584	35,974	18.50	1,945
1981	49,289.52	28,203	28,654	20,636	19.25	1,072
1983	1,036.35	610	620	416	18.70	22
1984	92,693.96	52,993	53,840	38,854	19.29	2,014
1985	682.98	379	385	298	19.89	15
1986	8,965.88	4,791	4,868	4,098	20.69	198
1987	1,502.11	776	788	714	21.30	34
1989	3,778.93	1,804	1,833	1,946	22.73	86
1990	32,331.68	14,750	14,986	17,346	23.54	737
1991	31,077.56	13,578	13,795	17,283	24.17	715
1992	549,405.49	228,223	231,873	317,532	24.98	12,711
1993	5,367.29	2,122	2,156	3,211	25.62	125
1995	78,005.23	27,388	27,826	50,179	27.26	1,841
1996	32,372.43	10,683	10,854	21,518	27.92	771
1997	92,841.41	28,530	28,986	63,855	28.74	2,222
1998	35,365.28	10,058	10,219	25,146	29.57	850
2001	19,846.86	4,273	4,341	15,506	31.90	486
2002	17,119.33	3,277	3,329	13,790	32.74	421
2003	104,666.27	17,594	17,876	86,790	33.41	2,598
2005	95,617.56	11,398	11,580	84,038	35.09	2,395
2006	93,413.53	8,865	9,007	84,407	35.77	2,360
2009	376,940.41	7,350	7,468	369,472	37.71	9,798
	2,686,912.59	1,160,964	1,179,390	1,507,522		61,764
	8,931,940.75	4,311,890	4,380,325	4,551,614		244,889
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.6	2.74

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1918	422.34	422	422			
1920	91,366.33	91,366	91,366			
1921	13,335.00	13,335	13,335			
1922	39,003.26	39,003	39,003			
1924	470.79	471	471			
1925	263.12	263	263			
1926	23,805.57	23,806	23,806			
1927	255,192.14	255,192	255,192			
1928	34,300.96	34,191	30,458	3,843	0.13	3,843
1929	31,710.89	31,346	27,923	3,788	0.47	3,788
1930	32,695.32	32,035	28,537	4,158	0.83	4,158
1932	486.94	468	417	70	1.56	45
1933	2,535.79	2,416	2,152	384	1.93	199
1934	1,472.96	1,390	1,238	235	2.30	102
1935	2,291.25	2,142	1,908	383	2.67	143
1936	1,252.27	1,159	1,032	220	3.04	72
1937	2,612.51	2,395	2,133	480	3.42	140
1938	185,115.64	167,955	149,616	35,500	3.80	9,342
1939	2,595.81	2,332	2,077	519	4.17	124
1940	491.61	437	389	103	4.55	23
1941	2,649.09	2,331	2,076	573	4.93	116
1942	11,618.41	10,114	9,010	2,608	5.31	491
1943	83,422.03	71,826	63,983	19,439	5.70	3,410
1944	14,746.75	12,560	11,189	3,558	6.08	585
1945	385,028.40	324,271	288,863	96,165	6.47	14,863
1946	1,563.33	1,302	1,160	403	6.86	59
1947	994.80	819	730	265	7.25	37
1948	73,529.61	59,831	53,298	20,232	7.64	2,648
1949	9,928.48	7,982	7,110	2,818	8.04	350
1950	279,283.53	221,863	197,637	81,647	8.43	9,685
1951	273,062.80	214,245	190,851	82,212	8.83	9,311
1952	61,165.35	47,397	42,222	18,943	9.23	2,052
1953	388,725.66	297,414	264,939	123,787	9.63	12,854
1954	171,041.03	129,153	115,051	55,990	10.04	5,577
1955	810,452.27	604,111	538,147	272,305	10.44	26,083
1956	1,187,669.81	873,412	778,042	409,628	10.85	37,754
1957	345,228.93	250,429	223,084	122,145	11.26	10,848
1958	90,254.23	64,541	57,494	32,760	11.68	2,805

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1959	191,040.25	134,702	119,994	71,046	12.09	5,876
1960	390,201.67	271,151	241,543	148,659	12.51	11,883
1961	416,515.01	285,146	254,010	162,505	12.93	12,568
1962	56,388.96	38,012	33,861	22,528	13.36	1,686
1963	137,858.27	91,497	81,506	56,352	13.79	4,086
1964	36,586.64	23,898	21,289	15,298	14.22	1,076
1965	25,983.21	16,699	14,876	11,107	14.65	758
1966	359,104.02	227,026	202,237	156,867	15.08	10,402
1967	3,256,531.15	2,023,934	1,802,937	1,453,594	15.52	93,659
1968	283,651.76	173,169	154,260	129,392	15.97	8,102
1969	3,030,224.60	1,817,529	1,619,069	1,411,156	16.41	85,994
1970	8,258,073.64	4,862,354	4,331,424	3,926,650	16.86	232,897
1971	563,482.92	325,468	289,930	273,553	17.32	15,794
1972	5,576,809.02	3,159,820	2,814,793	2,762,016	17.77	155,431
1973	1,284,852.40	713,222	635,344	649,508	18.24	35,609
1974	1,518,526.31	825,926	735,741	782,785	18.70	41,860
1975	6,310,278.86	3,359,592	2,992,751	3,317,528	19.17	173,058
1976	7,483,719.13	3,896,773	3,471,277	4,012,442	19.65	204,196
1977	1,633,630.46	831,518	740,723	892,907	20.13	44,357
1978	928,624.63	461,805	411,380	517,245	20.61	25,097
1979	7,797,030.56	3,784,679	3,371,422	4,425,609	21.10	209,745
1980	3,157,611.81	1,494,813	1,331,591	1,826,021	21.59	84,577
1981	3,207,553.03	1,479,323	1,317,793	1,889,760	22.09	85,548
1982	5,225,199.95	2,345,070	2,089,007	3,136,193	22.60	138,770
1983	1,737,418.28	1,013,262	902,622	834,796	19.12	43,661
1984	5,485,293.18	3,121,680	2,780,818	2,704,475	19.50	138,691
1985	1,951,614.26	1,086,854	968,178	983,436	19.69	49,946
1986	3,172,326.91	1,717,815	1,530,243	1,642,084	20.11	81,655
1987	5,124,791.63	2,704,865	2,409,515	2,715,277	20.35	133,429
1988	1,184,069.06	607,783	541,418	642,651	20.62	31,166
1989	3,675,709.34	1,830,503	1,630,627	2,045,082	20.92	97,757
1990	1,141,813.24	550,240	490,158	651,655	21.23	30,695
1991	2,412,760.77	1,121,934	999,428	1,413,333	21.57	65,523
1992	7,383,964.67	3,316,139	2,954,043	4,429,922	21.77	203,487
1993	2,465,160.03	1,061,251	945,371	1,519,789	22.16	68,583
1994	1,303,823.66	538,088	479,333	824,491	22.42	36,775
1995	934,468.02	367,994	327,812	606,656	22.70	26,725
1996	6,730,232.57	2,526,529	2,250,652	4,479,581	22.88	195,786

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1997	9,603,217.62	3,404,341	3,032,614	6,570,604	23.22	282,972
1998	1,159,143.33	386,806	344,570	814,573	23.46	34,722
1999	2,722,294.86	851,534	758,553	1,963,742	23.62	83,139
2000	2,002,050.40	579,794	516,485	1,485,565	23.92	62,106
2001	1,186,921.69	315,721	281,247	905,675	24.14	37,518
2002	2,257,268.34	545,807	486,209	1,771,059	24.30	72,883
2003	1,885,281.18	407,221	362,756	1,522,525	24.50	62,144
2004	1,602,826.80	302,293	269,285	1,333,542	24.74	53,902
2005	6,230,087.11	1,000,552	891,300	5,338,787	24.83	215,014
2006	29,814,478.38	3,890,789	3,465,947	26,348,531	24.99	1,054,363
2007	22,901,580.25	2,260,386	2,013,570	20,888,010	25.11	831,860
2008	4,081,725.19	265,720	236,705	3,845,020	25.13	153,005
2009	34,959,103.25	1,017,310	906,228	34,052,875	25.02	1,361,026
2010	2,304,713.75	11,524	10,266	2,294,448	24.94	91,999
	233,455,401.04	73,343,586	65,381,335	168,074,066		7,445,068
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.6	3.19

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1915	99,535.98	91,235	80,291	19,245	5.84	3,295
1916	516,985.36	471,956	415,341	101,644	6.10	16,663
1917	31,576.45	28,706	25,262	6,314	6.36	993
1918	44,288.30	40,099	35,289	8,999	6.62	1,359
1919	31,113.97	28,055	24,690	6,424	6.88	934
1920	542,386.70	487,009	428,588	113,799	7.15	15,916
1924	40,228.25	35,477	31,221	9,007	8.27	1,089
1925	61,074.69	53,605	47,175	13,900	8.56	1,624
1926	119,033.06	103,963	91,492	27,541	8.86	3,108
1927	120,107.05	104,361	91,842	28,265	9.18	3,079
1930	94,343.47	80,635	70,962	23,381	10.17	2,299
1931	2,443.61	2,076	1,827	617	10.52	59
1933	1,580.96	1,327	1,168	413	11.26	37
1934	1,788.15	1,491	1,312	476	11.64	41
1936	21,413.31	17,602	15,490	5,923	12.46	475
1941	10,191.10	8,048	7,083	3,108	14.72	211
1942	176,846.59	138,418	121,814	55,033	15.21	3,618
1943	194.50	151	133	62	15.72	4
1944	9,854.43	7,568	6,660	3,194	16.24	197
1945	20,085.36	15,271	13,439	6,646	16.78	396
1948	3,260.30	2,401	2,113	1,147	18.46	62
1949	18,769.93	13,665	12,026	6,744	19.04	354
1950	56,383.99	40,563	35,697	20,687	19.64	1,053
1951	252,595.83	179,520	157,985	94,611	20.25	4,672
1952	56,205.68	39,440	34,709	21,497	20.88	1,030
1953	242,093.61	167,698	147,581	94,513	21.51	4,394
1954	1,557,215.51	1,064,513	936,816	620,400	22.15	28,009
1956	3,394,544.44	2,256,014	1,985,387	1,409,157	23.48	60,015
1957	672,764.82	440,594	387,741	285,024	24.16	11,797
1959	342,578.29	217,571	191,472	151,106	25.54	5,916
1960	111,489.89	69,681	61,322	50,168	26.25	1,911
1961	42,463.76	26,111	22,979	19,485	26.96	723
1962	129,643.90	78,357	68,957	60,687	27.69	2,192
1963	135,003.17	80,192	70,572	64,431	28.42	2,267
1964	684,611.81	399,334	351,431	333,181	29.17	11,422
1965	2,141,345.88	1,226,135	1,079,050	1,062,296	29.92	35,505
1966	872,961.56	490,343	431,522	441,440	30.68	14,389
1967	386,557.36	212,954	187,408	199,149	31.44	6,334

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1968	312,979.47	168,915	148,652	164,327	32.22	5,100
1969	2,573,523.99	1,360,365	1,197,178	1,376,346	33.00	41,707
1970	1,607,035.13	831,319	731,596	875,439	33.79	25,908
1971	824,373.12	417,050	367,021	457,352	34.59	13,222
1972	9,491,061.59	4,691,432	4,128,657	5,362,405	35.40	151,480
1973	1,627,015.86	785,361	691,151	935,865	36.21	25,845
1974	3,363,963.95	1,584,427	1,394,362	1,969,602	37.03	53,189
1975	94,422.09	43,349	38,149	56,273	37.86	1,486
1976	10,497.75	4,694	4,131	6,367	38.70	165
1979	12,349,646.62	5,074,470	4,465,746	7,883,901	41.24	191,171
1980	2,973,217.87	1,184,530	1,042,436	1,930,782	42.11	45,851
1981	5,893,023.80	2,275,296	2,002,356	3,890,668	42.97	90,544
1984	3,219.84	1,260	1,109	2,111	40.04	53
1986	737,547.29	268,025	235,873	501,674	41.61	12,057
1987	10,140.94	3,530	3,107	7,034	42.61	165
1990	11,947.09	3,657	3,218	8,729	44.77	195
1991	436,994.93	126,991	111,757	325,238	45.77	7,106
1992	891,161.61	246,763	217,162	674,000	46.35	14,542
1994	15,461.62	3,824	3,365	12,097	47.94	252
1995	476,909.07	111,168	97,833	379,076	48.54	7,810
1997	95,657.04	19,390	17,064	78,593	50.14	1,567
1998	326,610.17	61,011	53,692	272,918	51.14	5,337
1999	401,035.92	68,978	60,704	340,332	51.75	6,576
2000	1,077,632.05	168,111	147,945	929,687	52.75	17,624
2002	6,027.00	752	662	5,365	54.36	99
2003	502,346.17	54,957	48,364	453,982	54.98	8,257
2005	3,565,247.51	275,950	242,848	3,322,400	56.60	58,700
2006	42,888.83	2,638	2,322	40,567	57.23	709
2008	4,069,210.65	118,414	104,209	3,965,002	58.49	67,789
2009	2,196,363.54	27,674	24,354	2,172,010	58.77	36,958
2010	388,423.96	816	718	387,706	58.36	6,643
	69,421,147.49	28,707,256	25,263,588	44,157,562		1,145,549
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.5	1.65

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1931	7,560.14	7,007	5,164	2,396	3.66	655
1941	1,845.84	1,628	1,200	646	5.89	110
1943	24,419.49	21,308	15,704	8,715	6.37	1,368
1945	1,682.61	1,451	1,069	614	6.88	89
1950	50.15	42	31	19	8.27	2
1953	1,044.18	851	627	417	9.24	45
1954	2,240.19	1,811	1,335	905	9.59	94
1958	3,403.68	2,643	1,948	1,456	11.17	130
1965	12,431.15	8,801	6,486	5,945	14.60	407
1966	24,288.02	16,929	12,476	11,812	15.15	780
1968	57,084.08	38,463	28,346	28,738	16.31	1,762
1969	210,035.48	139,001	102,441	107,594	16.91	6,363
1970	27,048.85	17,566	12,946	14,103	17.53	805
1972	22,510.91	14,042	10,349	12,162	18.81	647
1973	33,688.05	20,577	15,165	18,523	19.46	952
1974	550,286.83	328,741	242,276	308,011	20.13	15,301
1975	28,364.83	16,559	12,204	16,161	20.81	777
1976	11,823.49	6,737	4,965	6,858	21.51	319
1977	13,940.21	7,748	5,710	8,230	22.21	371
1978	4,583.18	2,481	1,828	2,755	22.93	120
1979	42,589.44	22,436	16,535	26,054	23.66	1,101
1980	439,821.39	225,277	166,025	273,796	24.39	11,226
1982	10,564.59	5,092	3,753	6,812	25.90	263
1985	33,597.53	16,879	12,439	21,159	24.51	863
1986	853,329.40	413,438	304,696	548,633	25.27	21,711
1987	146,682.14	68,750	50,667	96,015	25.79	3,723
1988	1,657.21	746	550	1,107	26.56	42
1989	16,091.99	6,979	5,143	10,949	27.10	404
1992	1,330,919.14	503,221	370,864	960,055	29.20	32,879
1993	1,291,042.91	464,905	342,626	948,417	29.76	31,869
1995	19,948.26	6,415	4,728	15,220	31.12	489
1996	3,645.82	1,103	813	2,833	31.70	89
1997	13,560.21	3,839	2,829	10,731	32.29	332
1999	281,663.86	68,134	50,213	231,451	33.69	6,870
2000	258,852.47	57,284	42,217	216,635	34.30	6,316
2002	219.00	39	29	190	35.54	5
2003	911,867.15	143,437	105,711	806,156	36.17	22,288
2004	167,132.04	22,680	16,715	150,417	36.62	4,108

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2005	1,629,918.03	184,996	136,338	1,493,580	37.09	40,269
2006	1,149,023.09	104,331	76,890	1,072,133	37.57	28,537
2007	280.64	19	14	267	37.90	7
2008	289,466.15	12,765	9,408	280,058	37.93	7,384
2009	2,478,782.72	48,832	35,988	2,442,795	37.27	65,543
2010	72,651.43	247	182	72,469	36.24	2,000
	12,481,637.97	3,036,230	2,237,643	10,243,992		319,415
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.1	2.56

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1916	31,596.72	31,597	31,597			
1920	11,430.81	11,268	11,140			
1922	716.42	700	692	291	0.78	291
1924	7,648.17	7,409	7,325	24	1.23	20
1925	25,642.05	24,729	24,448	323	1.72	188
1926	344.63	331	327	1,194	1.96	609
1927	235.55	225	222	18	2.21	8
1929	2,237.11	2,116	2,092	14	2.46	6
1929	2,237.11	2,116	2,092	145	2.97	49
1931	6,395.40	5,991	5,923	472	3.48	136
1941	8,039.57	7,146	7,065	975	6.11	160
1942	7,757.71	6,856	6,778	980	6.39	153
1943	24,340.70	21,383	21,140	3,201	6.68	479
1944	440.41	385	381	59	6.98	8
1945	13,374.66	11,603	11,471	1,904	7.29	261
1948	7,597.43	6,449	6,376	1,221	8.31	147
1950	61,994.34	51,784	51,196	10,798	9.06	1,192
1951	37,918.56	31,397	31,041	6,878	9.46	727
1952	27,678.65	22,710	22,452	5,227	9.87	530
1953	187,484.98	152,369	150,640	36,845	10.30	3,577
1954	780,669.56	628,049	620,922	159,748	10.75	14,860
1956	1,093,170.44	860,653	850,887	242,283	11.70	20,708
1957	267,510.20	208,176	205,814	61,696	12.20	5,057
1958	6,265.76	4,818	4,763	1,503	12.71	118
1959	186,236.60	141,372	139,768	46,469	13.25	3,507
1960	335,715.06	251,484	248,630	87,085	13.80	6,311
1961	14,273.46	10,544	10,424	3,849	14.37	268
1962	161,441.93	117,562	116,228	45,214	14.95	3,024
1963	50,200.27	36,009	35,600	14,600	15.55	939
1964	247,863.62	174,992	173,006	74,858	16.17	4,629
1965	1,878,463.76	1,304,593	1,289,789	588,675	16.80	35,040
1966	493,841.77	337,245	333,418	160,424	17.44	9,199
1967	333,107.70	223,482	220,946	112,162	18.10	6,197
1968	848,279.39	558,762	552,421	295,858	18.77	15,762
1969	2,266,993.63	1,464,931	1,448,308	818,686	19.46	42,070
1970	1,249,377.23	791,605	782,622	466,755	20.15	23,164
1971	158,375.31	98,304	97,189	61,186	20.86	2,933
1972	4,275,042.70	2,597,088	2,567,618	1,707,425	21.59	79,084
1973	1,239,219.41	736,344	727,988	511,231	22.32	22,905

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1974	2,461,654.82	1,429,483	1,413,262	1,048,393	23.06	45,464
1975	66,562.40	37,734	37,306	29,256	23.82	1,228
1976	1,300,035.17	719,049	710,890	589,145	24.58	23,968
1977	81,653.15	44,003	43,504	38,149	25.36	1,504
1978	991.11	520	514	477	26.14	18
1979	2,711,203.60	1,383,256	1,367,559	1,343,645	26.94	49,875
1980	1,912,191.99	947,682	936,928	975,264	27.74	35,157
1981	3,205,526.50	1,540,897	1,523,412	1,682,115	28.56	58,898
1982	55,842.68	26,012	25,717	30,126	29.38	1,025
1983	31,732.09	15,872	15,692	16,040	26.73	600
1984	20,220.93	9,789	9,678	10,543	27.44	384
1985	2,653,782.16	1,241,439	1,227,352	1,426,430	28.16	50,654
1986	1,020,806.64	460,690	455,462	565,345	28.88	19,576
1987	182,133.14	79,137	78,239	103,894	29.61	3,509
1988	22,488.48	9,391	9,284	13,204	30.33	435
1989	3,318.86	1,322	1,307	2,012	31.33	64
1990	88,547.94	33,754	33,371	55,177	32.06	1,721
1991	3,654.70	1,330	1,315	2,340	32.79	71
1992	2,787,755.10	964,842	953,894	1,833,861	33.53	54,693
1993	1,179,381.69	387,191	382,797	796,585	34.27	23,244
1994	2,492.35	773	764	1,728	35.01	49
1995	17,443.54	5,095	5,037	12,407	35.75	347
1996	7,646.15	2,092	2,068	5,578	36.50	153
1997	21,666.00	5,525	5,462	16,204	37.25	435
1999	6,066.84	1,311	1,296	4,771	39.00	122
2000	5,990.16	1,180	1,167	4,823	39.75	121
2001	1,925.95	342	338	1,588	40.51	39
2002	11,516.00	1,821	1,800	9,716	41.27	235
2003	852,722.55	118,017	116,678	736,045	42.03	17,512
2004	934,898.31	110,785	109,528	825,370	42.79	19,289
2005	2,963,296.65	291,292	287,987	2,675,310	43.56	61,417
2006	1,607,558.85	125,390	123,967	1,483,592	44.33	33,467
2007	2,318,260.43	133,300	131,788	2,186,472	45.10	48,481
2009	29,979,330.62	482,667	477,190	29,502,141	45.98	641,630
2010	1,600,539.66	4,321	4,272	1,596,268	45.96	34,732
	76,469,758.88	21,559,765	21,315,472	55,154,290		1,534,433

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.9 2.01

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1956	91,709.41	73,047	64,747	26,962	12.21	2,208
1958	3,605,378.72	2,794,169	2,476,696	1,128,683	13.50	83,606
1960	263,024.66	197,926	175,438	87,587	14.85	5,898
1961	10,434.81	7,732	6,853	3,582	15.54	231
1967	392,985.01	262,396	232,583	160,402	19.94	8,044
1972	163,306.41	98,114	86,966	76,340	23.95	3,187
1975	5,774.91	3,224	2,858	2,917	26.50	110
1979	28,572,649.70	14,266,324	12,645,387	15,927,263	30.04	530,202
1980	659,680.65	319,417	283,125	376,556	30.95	12,167
1983	33,272.53	15,399	13,649	19,624	31.05	632
1985	432,054.70	186,086	164,943	267,112	32.72	8,164
1986	328,766.16	135,879	120,440	208,326	33.72	6,178
1990	1,493,297.60	516,084	457,447	1,035,851	37.39	27,704
1996	13,656.62	3,305	2,929	10,728	43.07	249
2003	528,003.76	63,096	55,927	472,077	49.75	9,489
2005	663,726.32	55,819	49,477	614,249	51.75	11,870
2006	258,941.50	17,194	15,240	243,702	52.75	4,620
2007	24,887,378.90	1,212,015	1,074,307	23,813,072	53.75	443,034
2009	152.04	2	2	150	55.75	3
	62,404,194.41	20,227,228	17,929,014	44,475,183		1,157,596
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.4	1.85

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
1951	1,472.20	1,298	1,327	145	6.49	22
1958	1,261,379.79	1,038,494	1,061,338	200,042	9.72	20,580
1959	1,790.10	1,455	1,487	303	10.29	29
1967	314,943.67	225,500	230,460	84,484	15.62	5,409
1968	16,696.81	11,733	11,991	4,706	16.35	288
1972	168,645.39	109,164	111,565	57,080	19.40	2,942
1975	135,372.41	81,643	83,439	51,933	21.83	2,379
1979	15,416,221.69	8,338,634	8,522,065	6,894,157	25.25	273,036
1980	850,552.70	446,455	456,276	394,277	26.13	15,089
1982	59,636.07	29,353	29,999	29,637	27.93	1,061
1983	536,825.19	269,969	275,908	260,917	26.44	9,868
1985	175,421.07	82,062	83,867	91,554	28.16	3,251
1986	153,523.31	68,917	70,433	83,090	29.16	2,849
1990	550,974.78	206,781	211,330	339,645	32.88	10,330
1992	249,248.86	84,495	86,354	162,895	34.61	4,707
1996	3,769.61	995	1,017	2,753	38.33	72
2000	167.63	32	33	135	42.06	3
2005	168,221.02	15,426	15,765	152,456	47.06	3,240
2006	200,476.26	14,514	14,833	185,643	48.06	3,863
2007	15,126,165.54	803,199	820,867	14,305,299	49.06	291,588
2008	6,759,504.11	228,471	233,497	6,526,007	50.06	130,364
2009	96,489.44	1,409	1,440	95,049	50.79	1,871
	42,247,497.65	12,059,999	12,325,291	29,922,207		782,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.2	1.85

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBRIDGE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2011						
1920	26,663.76	26,178	25,408	1,256	1.17	1,074
1923	21,616.28	21,219	20,595	1,021	1.18	865
1929	129.13	127	123	6	1.19	5
1930	6,075.82	5,960	5,785	291	1.20	243
1932	871.63	855	830	42	1.20	35
1942	194.40	190	184	10	1.22	8
1945	2,771.48	2,712	2,632	139	1.22	114
1948	2,731.32	2,671	2,592	139	1.23	113
1952	3,176.75	3,103	3,012	165	1.23	134
1956	995.01	970	941	54	1.24	44
1963	6,210.58	6,039	5,861	350	1.24	282
1964	18,033.52	17,527	17,011	1,023	1.24	825
1965	1,120.27	1,088	1,056	64	1.24	52
1969	7,383.32	7,154	6,943	440	1.24	355
1981	7,729.19	7,399	7,181	548	1.25	438
1986	202,623.93	192,493	186,829	15,795	1.25	12,636
1991	339,439.66	318,225	308,861	30,579	1.25	24,463
1995	65,460.86	60,348	58,572	6,889	1.25	5,511
1996	99,918.70	91,635	88,939	10,980	1.24	8,855
1999	6,455.95	5,781	5,611	845	1.25	676
2004	21,259.58	17,469	16,955	4,305	1.25	3,444
	840,861.14	789,143	765,921	74,941		60,172

DRAVOSBURG SUBSTATION

INTERIM SURVIVOR CURVE.. IOWA 65-R2.5

PROBABLE RETIREMENT YEAR.. 6-2023

1922	57,206.67	51,005	49,504	7,703	7.03	1,096
1927	394.38	347	337	57	7.69	7
1928	33,930.56	29,825	28,947	4,984	7.82	637
1929	3,137.09	2,751	2,670	467	7.95	59
1931	260.46	227	220	40	8.21	5
1941	78.27	66	64	14	9.55	1
1945	1,254.84	1,050	1,019	236	10.09	23
1948	127.30	105	102	25	10.47	2

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1949	385.84	318	309	77	10.59	7
1953	853.71	694	674	180	11.05	16
1955	2,123.34	1,712	1,662	461	11.25	41
1956	59,146.45	47,495	46,097	13,049	11.35	1,150
1957	72,215.05	57,743	56,044	16,171	11.44	1,414
1962	989.74	773	750	240	11.85	20
1964	21,353.04	16,519	16,033	5,320	11.99	444
1966	13,324.36	10,198	9,898	3,426	12.11	283
1967	91,851.33	69,908	67,851	24,000	12.17	1,972
1970	20,297.02	15,172	14,726	5,571	12.32	452
1973	651.38	477	463	188	12.46	15
1974	147.54	107	104	44	12.50	4
1975	3,381.04	2,438	2,366	1,015	12.53	81
1976	3,414.43	2,442	2,370	1,044	12.57	83
1977	4,868.30	3,452	3,350	1,518	12.61	120
1978	47,683.89	33,507	32,521	15,163	12.64	1,200
1979	90,582.00	63,045	61,190	29,392	12.67	2,320
1980	13,828.46	9,528	9,248	4,580	12.70	361
1981	127,041.02	86,604	84,055	42,986	12.73	3,377
1983	258,851.69	175,890	170,714	88,138	12.62	6,984
1988	7,768.16	4,900	4,756	3,012	12.73	237
1996	98,510.88	50,792	49,297	49,214	12.92	3,809
1998	53,947.30	25,674	24,918	29,029	12.94	2,243
1999	99,784.67	45,272	43,940	55,845	12.95	4,312
2004	80,982.49	24,870	24,138	56,844	12.98	4,379
	1,270,372.70	834,906	810,337	460,033		37,154

NORTH SUBSTATION

INTERIM SURVIVOR CURVE.. IOWA 65-R2.5

PROBABLE RETIREMENT YEAR.. 6-2017

1918	6,479.65	5,992	5,816	664	4.88	136
1920	1,139.38	1,051	1,020	119	5.00	24
1924	21,829.47	20,055	19,465	2,364	5.24	451
1925	130.20	120	116	14	5.29	3

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NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
1926	6,879.41	6,308	6,122	757	5.34	142
1927	7,591.79	6,953	6,748	844	5.40	156
1928	1,550.59	1,419	1,377	174	5.45	32
1929	41.37	38	37	4	5.50	1
1936	124.43	113	110	14	5.87	2
1941	385.02	347	337	48	6.12	8
1945	91.20	82	80	11	6.31	2
1947	185.32	165	160	25	6.40	4
1948	3,776.50	3,361	3,262	515	6.44	80
1950	3,345.31	2,967	2,880	465	6.52	71
1951	363.99	322	313	51	6.56	8
1954	239.48	211	205	34	6.66	5
1956	3,964.21	3,473	3,371	593	6.72	88
1958	5,227.70	4,560	4,426	802	6.77	118
1960	1,588.13	1,378	1,337	251	6.82	37
1964	4,364.80	3,748	3,638	727	6.90	105
1965	26,341.57	22,548	21,884	4,458	6.92	644
1969	991.16	837	812	179	6.98	26
1970	26,477.66	22,278	21,622	4,856	7.00	694
1972	649,046.00	541,889	525,943	123,103	7.02	17,536
1975	10,827.98	8,917	8,655	2,173	7.06	308
1978	10,129.72	8,211	7,969	2,161	7.08	305
1982	38,978.80	30,774	29,868	9,111	7.12	1,280
1987	992.73	757	735	258	7.10	36
1989	8,142.94	6,066	5,887	2,256	7.11	317
1992	11,155.20	7,960	7,726	3,429	7.12	482
1995	1,769.50	1,190	1,155	615	7.18	86
1998	3,928.52	2,437	2,365	1,564	7.19	218
1999	113,103.99	67,851	65,855	47,249	7.17	6,590
2000	2,114.00	1,218	1,182	932	7.17	130
2002	92,388.44	47,903	46,493	45,895	7.20	6,374
2007	3,382.83	936	908	2,475	7.19	344
2009	113,808.87	10,800	10,483	103,326	7.15	14,451
	1,182,877.86	845,235	820,362	362,516		51,294

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VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2015						
1925	5,580.60	5,217	5,063	518	4.18	124
1926	5,585.75	5,219	5,065	521	4.21	124
1927	8,368.56	7,813	7,583	786	4.25	185
1928	194,910.32	181,851	176,500	18,410	4.28	4,301
1939	4,857.87	4,494	4,362	496	4.60	108
1941	390.66	361	350	41	4.66	9
1945	7,822.11	7,192	6,980	842	4.76	177
1948	1,280.08	1,173	1,138	142	4.83	29
1951	1,451.21	1,325	1,286	165	4.89	34
1955	13,175.67	11,957	11,605	1,571	4.96	317
1959	1,046.38	943	915	131	5.02	26
1962	4,795.76	4,299	4,172	624	5.05	124
1964	7,377.68	6,587	6,393	985	5.07	194
1968	2,731.98	2,416	2,345	387	5.11	76
1970	3,738.69	3,289	3,192	547	5.12	107
1973	6,413.14	5,589	5,425	988	5.14	192
1975	847,423.37	733,360	711,781	135,642	5.15	26,338
1976	40,937.27	35,288	34,250	6,687	5.16	1,296
1977	1,455.67	1,250	1,213	243	5.16	47
1979	11,730.51	9,984	9,690	2,041	5.17	395
1981	2,663.43	2,244	2,178	485	5.18	94
1988	15,907.68	12,836	12,458	3,450	5.20	663
1990	20,549.10	16,275	15,796	4,753	5.19	916
1995	97,828.82	72,295	70,168	27,661	5.21	5,309
1996	75,615.66	54,791	53,179	22,437	5.23	4,290
1999	12,089.25	8,136	7,897	4,192	5.22	803
2000	141,263.00	92,005	89,297	51,966	5.22	9,955
	1,536,990.22	1,288,189	1,250,281	286,711		56,233

WOODVILLE SUBSTATION

INTERIM SURVIVOR CURVE.. IOWA 65-R2.5

PROBABLE RETIREMENT YEAR.. 6-2035

1920	24,376.05	21,541	20,907	3,469	7.56	459
1924	1,614.45	1,404	1,363	251	8.48	30

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WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1925	1,528.60	1,324	1,285	244	8.71	28
1926	83.36	72	70	13	8.95	1
1927	50.34	43	42	8	9.19	1
1928	548.07	469	455	93	9.42	10
1930	2,188.64	1,855	1,800	389	9.91	39
1932	561.67	472	458	104	10.42	10
1933	308.08	257	249	59	10.68	6
1942	539.72	429	416	124	13.25	9
1943	1,567.28	1,237	1,201	366	13.56	27
1951	245.06	183	178	67	16.14	4
1954	1,188.09	864	839	349	17.09	20
1956	52,571.01	37,609	36,502	16,069	17.71	907
1957	5,882.97	4,173	4,050	1,833	18.01	102
1961	31,163.44	21,328	20,700	10,463	19.14	547
1966	4,238.80	2,763	2,682	1,557	20.39	76
1967	4,490.52	2,898	2,813	1,678	20.61	81
1968	7,240.74	4,623	4,487	2,754	20.82	132
1970	33,996.04	21,234	20,609	13,387	21.23	631
1971	30,306.93	18,715	18,164	12,143	21.42	567
1974	1,800.27	1,072	1,040	760	21.94	35
1978	3,004.77	1,693	1,643	1,362	22.53	60
1982	22,927.95	12,111	11,755	11,173	23.02	485
1983	1,364.18	744	722	642	22.27	29
1987	5,763.19	2,884	2,799	2,964	22.70	131
1988	25,956.73	12,646	12,274	13,683	22.89	598
1991	107,821.95	48,315	46,893	60,929	23.09	2,639
1995	477,943.24	184,725	179,289	298,654	23.42	12,752
1996	191,762.77	70,665	68,586	123,177	23.56	5,228
1999	31,380.47	9,816	9,527	21,853	23.62	925
2003	19,787.14	4,367	4,239	15,548	23.83	652
2005	101,833.56	16,935	16,436	85,398	23.82	3,585
2009	76,619.73	2,391	2,321	74,299	23.29	3,190
	1,272,655.81	511,857	496,794	775,862		33,996

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FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
1959	815,963.20	686,715	666,507	149,456	8.49	17,604
1961	8,602.26	7,193	6,981	1,621	8.57	189
1965	730.45	602	584	146	8.70	17
1971	704.81	566	549	156	8.85	18
1980	17,028.40	12,930	12,550	4,478	9.00	498
1983	12,108.90	9,070	8,803	3,306	8.96	369
1987	125.58	90	87	39	9.00	4
1991	6,804.79	4,580	4,445	2,360	9.11	259
1996	85,821.08	51,570	50,053	35,768	9.13	3,918
1997	15,369.00	8,956	8,693	6,676	9.13	731
2002	28,414.09	13,036	12,652	15,762	9.14	1,725
2007	7,305.61	1,692	1,642	5,664	9.13	620
2009	80,399.00	6,134	5,954	74,445	9.08	8,199
	1,079,377.17	803,134	779,500	299,877		34,151
RANKIN SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1986	1,476,524.33	694,409	673,974	802,550	26.75	30,002
1989	17,214.00	7,430	7,211	10,003	27.33	366
1991	12,284.82	4,975	4,829	7,456	27.55	271
2007	25,140.89	2,205	2,140	23,001	28.60	804
	1,531,164.04	709,019	688,154	843,010		31,443
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
1965	89,653.99	76,744	74,486	15,168	6.92	2,192
1972	790,707.59	660,162	640,735	149,973	7.02	21,364
1978	1,221.01	990	961	260	7.08	37
1981	48,253.57	38,376	37,246	11,008	7.11	1,548
1982	864.40	682	662	202	7.12	28

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BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
1985	2,495.52	1,940	1,883	613	7.10	86
2001	87,673.91	48,177	46,759	40,915	7.17	5,706
2002	19,477.95	10,099	9,802	9,676	7.20	1,344
	1,040,347.94	837,170	812,534	227,815		32,305

OAKLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1967	122,589.59	93,303	90,557	32,033	12.17	2,632
1968	1,102,592.83	834,442	809,887	292,706	12.22	23,953
1969	409.51	308	299	111	12.28	9
1972	3,893.50	2,871	2,787	1,107	12.42	89
1975	26,487.78	19,103	18,541	7,947	12.53	634
1977	3,773.13	2,675	2,596	1,177	12.61	93
1979	1,852.83	1,290	1,252	601	12.67	47
1980	11,795.74	8,127	7,888	3,908	12.70	308
1990	24,409.06	14,799	14,363	10,046	12.82	784
1991	57,636.20	34,259	33,251	24,385	12.79	1,907
2005	80,473.80	21,559	20,924	59,550	12.98	4,588
2009	89,260.28	4,927	4,782	84,478	12.84	6,579
	1,525,174.25	1,037,663	1,007,127	518,049		41,623

RACCOON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1972	1,016,123.08	697,772	677,238	338,885	15.74	21,530
1977	3,136.98	2,053	1,993	1,144	16.08	71
1983	23,306.08	14,527	14,099	9,207	16.17	569
1988	54,050.97	30,804	29,898	24,153	16.42	1,471
1995	31,030.02	14,600	14,170	16,860	16.60	1,016
1999	38,882.18	15,257	14,808	24,074	16.65	1,446
	1,166,529.31	775,013	752,206	414,323		26,103

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LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1973	1,087,006.09	727,424	706,018	380,988	16.62	22,923
1975	52,907.59	34,713	33,691	19,217	16.78	1,145
1977	28,334.05	18,196	17,661	10,673	16.92	631
1983	724.81	444	431	294	16.92	17
1985	4,117.06	2,435	2,363	1,754	17.09	103
1994	17,063.20	8,090	7,852	9,211	17.47	527
1996	34,699.66	15,268	14,819	19,881	17.50	1,136
1998	44,776.55	17,942	17,414	27,363	17.57	1,557
1999	39,500.85	14,991	14,550	24,951	17.58	1,419
2004	92,299.66	22,715	22,046	70,254	17.61	3,989
	1,401,429.52	862,218	836,845	564,586		33,447
PLUM SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1978	1,192,112.13	693,332	672,929	519,183	21.02	24,699
1986	4,963.21	2,629	2,552	2,411	21.09	114
1989	9,580.86	4,712	4,573	5,008	21.44	234
1994	41,701.84	17,536	17,020	24,682	21.70	1,137
	1,248,358.04	718,209	697,074	551,284		26,184
ARSENAL SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	7,802,540.97	3,987,879	3,870,526	3,932,015	24.56	160,098
1990	43,631.69	19,477	18,904	24,728	24.50	1,009
1996	259,365.34	91,660	88,963	170,402	25.16	6,773
1999	102,517.43	30,530	29,632	72,885	25.35	2,875
2007	177,321.71	17,307	16,797	160,525	25.42	6,315
2009	135,868.40	3,981	3,864	132,004	24.89	5,303
	8,521,245.54	4,150,834	4,028,686	4,492,559		182,373

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CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1971	100,584.52	62,896	61,045	39,540	20.77	1,904
1979	7,349,647.97	4,145,936	4,023,932	3,325,716	21.90	151,859
1981	31,096.05	16,991	16,491	14,605	22.13	660
1986	14,313.87	7,445	7,226	7,088	21.91	324
1988	7,027.99	3,485	3,382	3,646	22.11	165
1991	22,823.12	10,398	10,092	12,731	22.40	568
1994	29,370.58	12,074	11,719	17,652	22.56	782
1999	28,644.53	9,178	8,908	19,737	22.81	865
2005	11,591.54	1,988	1,930	9,662	22.95	421
2006	25,851.02	3,635	3,528	22,323	22.92	974
2007	137,627.80	14,767	14,332	123,296	22.89	5,386
	7,758,578.99	4,288,793	4,162,585	3,595,996		163,908

FINDLAY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1988	1,116,779.71	483,342	469,118	647,662	28.50	22,725
1994	4,125.73	1,443	1,401	2,725	29.29	93
1996	28,836.01	9,158	8,888	19,948	29.54	675
1998	121,511.95	34,412	33,399	88,113	29.74	2,963
1999	34,002.00	8,994	8,729	25,273	29.90	845
2000	146,862.00	36,084	35,022	111,840	29.93	3,737
2002	52,323.92	10,705	10,390	41,934	30.13	1,392
2004	230,726.27	36,893	35,808	194,918	30.22	6,450
2005	148,293.39	20,153	19,560	128,733	30.21	4,261
2006	326,024.44	36,058	34,997	291,027	30.15	9,653
2009	146,844.27	3,642	3,535	143,309	29.46	4,865
	2,356,329.69	680,884	660,847	1,695,482		57,659

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1899	28,257.88	28,258	28,258			
1902	8,255.99	8,256	8,256			
1903	2,923.42	2,923	2,923			
1904	21,373.75	21,374	21,374			
1906	1,356.83	1,357	1,357			
1909	694.82	695	695			
1913	8,372.35	8,372	8,372			
1914	21,064.91	21,065	21,065			
1915	41.18	41	41			
1917	13,167.14	13,167	13,167			
1918	39,833.40	39,833	39,833			
1919	78,367.01	78,367	78,367			
1920	2,780.38	2,780	2,780			
1921	55,962.38	55,962	55,962			
1922	195,706.74	195,707	195,707			
1923	123,763.68	123,764	123,764			
1924	602,218.84	602,219	602,219			
1925	312,773.64	312,774	312,774			
1926	102,583.07	102,583	102,583			
1927	92,173.51	92,174	92,174			
1928	138,138.60	138,139	138,139			
1929	36,332.19	36,332	36,332			
1930	33,923.48	33,923	33,923			
1931	14,011.96	14,012	14,012			
1932	5,083.22	5,083	5,083			
1933	396.66	397	397			
1934	910.91	908	873	38	0.16	38
1935	42.39	42	42			
1936	151.67	150	144	8	0.57	8
1937	5,010.15	4,922	4,735	275	0.79	275
1938	188.95	185	178	11	1.02	11
1939	7,456.01	7,247	6,971	485	1.26	385
1940	1,696.52	1,640	1,578	119	1.51	79
1941	40,739.21	39,154	37,663	3,076	1.75	1,758
1942	30,076.73	28,741	27,647	2,430	2.00	1,215
1943	6,241.76	5,930	5,704	538	2.25	239
1944	5,298.74	5,003	4,813	486	2.51	194

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1945	64,080.01	60,133	57,843	6,237	2.77	2,252
1946	171.70	160	154	18	3.02	6
1947	1,204.02	1,116	1,074	130	3.28	40
1948	62,265.12	57,365	55,181	7,084	3.54	2,001
1949	27,329.23	25,023	24,070	3,259	3.80	858
1950	43,663.03	39,725	38,212	5,451	4.06	1,343
1951	10,656.75	9,634	9,267	1,390	4.32	322
1952	21,614.03	19,414	18,675	2,939	4.58	642
1953	129,618.81	115,620	111,218	18,401	4.86	3,786
1954	117,523.47	104,102	100,138	17,385	5.14	3,382
1955	270,197.12	237,665	228,616	41,581	5.42	7,672
1956	89,935.67	78,487	75,499	14,437	5.73	2,520
1957	113,323.44	98,115	94,379	18,944	6.04	3,136
1958	280,695.72	240,949	231,775	48,921	6.37	7,680
1959	162,772.15	138,470	133,198	29,574	6.72	4,401
1960	191,635.38	161,491	155,342	36,293	7.08	5,126
1961	188,497.77	157,245	151,258	37,240	7.46	4,992
1962	46,326.65	38,224	36,769	9,558	7.87	1,214
1963	75,150.52	61,308	58,974	16,177	8.29	1,951
1964	61,348.82	49,447	47,564	13,785	8.73	1,579
1965	40,508.91	32,229	31,002	9,507	9.20	1,033
1966	36,110.82	28,343	27,264	8,847	9.68	914
1967	56,257.10	43,520	41,863	14,394	10.19	1,413
1968	118,979.41	90,639	87,188	31,791	10.72	2,966
1969	61,269.54	45,928	44,179	17,091	11.27	1,517
1970	405,958.00	299,232	287,839	118,119	11.83	9,985
1971	98,300.48	71,170	68,460	29,840	12.42	2,403
1972	605,774.51	430,342	413,957	191,818	13.03	14,721
1973	165,284.69	115,104	110,721	54,564	13.66	3,994
1974	244,165.93	166,570	160,228	83,938	14.30	5,870
1975	62,390.25	41,652	40,066	22,324	14.96	1,492
1976	84,931.81	55,410	53,300	31,632	15.64	2,023
1977	186,972.09	119,120	114,585	72,387	16.33	4,433
1978	141,673.37	88,022	84,671	57,002	17.04	3,345
1979	419,060.32	253,657	243,999	175,061	17.76	9,857
1980	98,676.00	58,110	55,897	42,779	18.50	2,312
1981	123,106.73	70,442	67,760	55,347	19.25	2,875

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1982	511,083.10	283,804	272,998	238,085	20.01	11,898
1983	78,565.55	46,236	44,476	34,090	18.70	1,823
1984	67,738.26	38,726	37,252	30,486	19.29	1,580
1985	53,663.31	29,751	28,618	25,045	19.89	1,259
1986	191,187.01	102,170	98,280	92,907	20.69	4,490
1987	41,965.46	21,671	20,846	21,119	21.30	992
1988	232,268.07	115,182	110,796	121,472	22.11	5,494
1989	23,299.32	11,121	10,698	12,601	22.73	554
1990	678,968.42	309,745	297,951	381,017	23.54	16,186
1991	114,222.08	49,904	48,004	66,218	24.17	2,740
1992	147,254.80	61,170	58,841	88,414	24.98	3,539
1993	57,863.16	22,873	22,002	35,861	25.62	1,400
1994	294,180.35	109,818	105,637	188,543	26.44	7,131
1995	984,561.89	345,680	332,518	652,044	27.26	23,919
1996	445,082.38	146,877	141,285	303,797	27.92	10,881
1997	402,510.32	123,691	118,981	283,529	28.74	9,865
1998	462,421.74	131,513	126,506	335,916	29.57	11,360
1999	517,935.58	135,855	130,682	387,254	30.23	12,810
2000	54,323.89	12,978	12,484	41,840	31.07	1,347
2001	510,896.82	109,996	105,808	405,089	31.90	12,699
2002	497,365.62	95,196	91,571	405,795	32.74	12,394
2003	125,636.47	21,119	20,315	105,321	33.41	3,152
2004	299,257.57	43,033	41,395	257,863	34.25	7,529
2005	513,367.43	61,193	58,863	454,504	35.09	12,953
2006	3,288,556.77	312,084	300,202	2,988,355	35.77	83,544
2007	772,620.55	54,006	51,949	720,672	36.62	19,680
2008	66,697.85	3,001	2,887	63,811	37.16	1,717
2009	257,864.63	5,028	4,837	253,028	37.71	6,710
2010	20,924.99	69	66	20,859	37.75	553
	18,657,082.83	8,540,152	8,288,838	10,368,246		420,457
	52,389,375.05	27,672,419	26,858,091	25,531,290		1,288,502
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.8	2.46

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1906	68.73	68	64	5	0.92	5
1911	361.95	344	322	40	2.59	15
1912	172.05	163	153	19	2.92	7
1913	7,207.33	6,768	6,337	870	3.23	269
1914	852.19	795	744	108	3.54	31
1915	250.98	233	218	33	3.84	9
1916	1,271.97	1,173	1,098	174	4.14	42
1917	6,536.62	5,989	5,608	929	4.44	209
1918	45,893.29	41,800	39,140	6,753	4.73	1,428
1919	14,315.18	12,957	12,132	2,183	5.03	434
1920	177,097.78	159,282	149,146	27,952	5.33	5,244
1921	48,191.17	43,073	40,332	7,859	5.63	1,396
1922	168,841.50	149,914	140,374	28,468	5.94	4,793
1923	104,341.28	92,060	86,201	18,140	6.24	2,907
1924	1,134,815.76	994,326	931,049	203,767	6.56	31,062
1925	594,294.84	517,155	484,244	110,051	6.88	15,996
1926	786,648.06	679,821	636,558	150,090	7.20	20,846
1927	442,281.33	379,522	355,370	86,911	7.52	11,557
1928	323,278.50	275,401	257,875	65,404	7.85	8,332
1929	190,245.83	160,853	150,617	39,629	8.19	4,839
1930	446,605.79	374,792	350,941	95,665	8.52	11,228
1931	125,229.91	104,266	97,631	27,599	8.87	3,111
1932	50,816.76	41,985	39,313	11,504	9.21	1,249
1933	19,606.98	16,066	15,044	4,563	9.57	477
1934	3,376.52	2,744	2,569	808	9.92	81
1935	26,891.38	21,674	20,295	6,596	10.28	642
1936	44,166.48	35,293	33,047	11,119	10.65	1,044
1937	65,017.58	51,500	48,223	16,795	11.02	1,524
1938	15,532.26	12,191	11,415	4,117	11.40	361
1939	51,976.80	40,422	37,850	14,127	11.78	1,199
1940	43,080.42	33,189	31,077	12,003	12.17	986
1941	314,299.25	239,810	224,549	89,750	12.56	7,146
1942	378,227.35	285,826	267,637	110,590	12.95	8,540
1943	129,661.10	96,974	90,803	38,858	13.36	2,909
1944	83,675.75	61,954	58,011	25,665	13.76	1,865
1945	307,241.08	225,054	210,732	96,509	14.18	6,806
1946	36,473.59	26,432	24,750	11,724	14.59	804
1947	40,690.92	29,159	27,303	13,388	15.02	891

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1948	281,155.84	199,199	186,522	94,634	15.45	6,125
1949	438,640.47	307,224	287,673	150,967	15.88	9,507
1950	1,002,108.08	693,359	649,235	352,873	16.33	21,609
1951	430,933.73	294,586	275,839	155,095	16.77	9,248
1952	421,003.91	284,136	266,054	154,950	17.23	8,993
1953	736,113.69	490,399	459,191	276,923	17.69	15,654
1954	735,029.83	483,282	452,527	282,503	18.15	15,565
1955	1,370,620.11	889,121	832,539	538,081	18.62	28,898
1956	1,200,336.39	767,735	718,878	481,458	19.10	25,207
1957	1,199,720.21	756,304	708,174	491,546	19.59	25,092
1958	916,371.59	569,158	532,938	383,434	20.08	19,095
1959	2,473,243.56	1,513,378	1,417,069	1,056,175	20.57	51,345
1960	865,033.77	521,010	487,854	377,180	21.08	17,893
1961	1,804,270.09	1,069,210	1,001,167	803,103	21.59	37,198
1962	466,438.52	271,840	254,541	211,898	22.11	9,584
1963	662,255.83	379,473	355,324	306,932	22.63	13,563
1964	923,982.25	520,202	487,097	436,885	23.16	18,864
1965	345,420.67	190,949	178,797	166,624	23.70	7,031
1966	1,135,534.60	616,141	576,931	558,604	24.24	23,045
1967	1,548,164.10	824,088	771,645	776,519	24.79	31,324
1968	1,927,215.10	1,005,814	941,806	985,409	25.34	38,887
1969	1,100,786.27	562,612	526,808	573,978	25.91	22,153
1970	3,113,762.43	1,558,127	1,458,971	1,654,791	26.48	62,492
1971	448,268.09	219,472	205,505	242,763	27.05	8,975
1972	8,876,337.64	4,247,328	3,977,036	4,899,302	27.64	177,254
1973	3,913,779.73	1,829,692	1,713,254	2,200,526	28.22	77,978
1974	1,702,360.39	776,617	727,195	975,165	28.82	33,836
1975	6,071,265.84	2,701,106	2,529,213	3,542,053	29.42	120,396
1976	2,125,137.30	921,035	862,422	1,262,715	30.03	42,048
1977	1,394,377.74	588,288	550,850	843,528	30.64	27,530
1978	5,271,383.70	2,162,322	2,024,716	3,246,668	31.26	103,860
1979	4,661,315.77	1,857,534	1,739,324	2,921,992	31.88	91,656
1980	1,620,982.95	626,672	586,792	1,034,191	32.51	31,811
1981	567,127.10	212,389	198,873	368,254	33.15	11,109
1982	17,811,614.36	6,456,710	6,045,817	11,765,797	33.79	348,204
1983	1,109,906.84	540,414	506,023	603,884	28.19	21,422
1984	2,506,703.16	1,187,676	1,112,095	1,394,608	28.60	48,763
1985	1,392,154.75	640,948	600,159	791,996	29.01	27,301

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1986	7,158,856.64	3,196,429	2,993,014	4,165,843	29.44	141,503
1987	3,451,412.66	1,492,046	1,397,095	2,054,318	29.88	68,752
1988	5,571,477.61	2,338,906	2,190,062	3,381,416	30.06	112,489
1989	2,635,946.42	1,066,504	998,634	1,637,312	30.53	53,630
1990	5,117,191.43	1,991,099	1,864,389	3,252,802	31.01	104,895
1991	4,949,197.52	1,855,949	1,737,840	3,211,358	31.25	102,763
1992	5,217,420.90	1,879,837	1,760,208	3,457,213	31.51	109,718
1993	3,562,557.68	1,229,439	1,151,200	2,411,358	31.79	75,853
1994	2,372,069.97	780,885	731,191	1,640,879	32.10	51,118
1995	12,219,477.45	3,821,031	3,577,868	8,641,609	32.42	266,552
1996	13,784,502.87	4,093,997	3,833,462	9,951,041	32.55	305,716
1997	10,031,000.53	2,813,696	2,634,638	7,396,363	32.70	226,188
1998	2,277,883.31	599,539	561,385	1,716,498	32.89	52,189
1999	3,293,390.38	807,210	755,841	2,537,549	33.11	76,640
2000	7,728,812.31	1,755,986	1,644,238	6,084,574	33.17	183,436
2001	5,450,085.63	1,135,253	1,063,008	4,387,078	33.26	131,903
2002	6,274,766.75	1,186,558	1,111,048	5,163,719	33.23	155,393
2003	7,488,460.75	1,268,545	1,187,817	6,300,644	33.09	190,409
2004	10,752,826.20	1,601,096	1,499,205	9,253,621	32.86	281,607
2005	13,526,250.73	1,721,892	1,612,314	11,913,937	32.56	365,907
2006	41,898,783.96	4,399,372	4,119,404	37,779,380	31.96	1,182,083
2007	11,864,187.27	962,186	900,954	10,963,233	31.15	351,950
2008	16,077,456.53	895,514	838,525	15,238,932	29.69	513,268
2009	26,149,543.15	713,883	668,453	25,481,090	26.72	953,634
2010	5,396,007.06	28,059	26,273	5,369,734	23.91	224,581
	325,049,958.37	88,591,489	82,953,692	242,096,270		8,132,976

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.8 2.50

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1915	82.43	82	82			
1917	629.13	629	629			
1918	332.76	333	333			
1921	18.67	19	19			
1923	10,183.19	10,183	10,183			
1924	20,150.44	20,150	20,150			
1925	11,680.37	11,680	11,680			
1926	19,290.54	19,291	19,291			
1927	54,013.83	54,014	54,014			
1928	929.59	930	930			
1929	3,308.18	3,308	3,308			
1930	33,600.42	33,490	31,339	2,261	0.13	2,261
1931	7,334.41	7,221	6,757	577	0.62	577
1932	1,149.46	1,118	1,046	103	1.11	93
1933	804.67	773	723	82	1.59	52
1934	359.92	341	319	41	2.06	20
1935	7,749.37	7,259	6,793	956	2.53	378
1936	15,719.53	14,544	13,610	2,110	2.99	706
1937	28,859.26	26,377	24,683	4,176	3.44	1,214
1938	7,898.81	7,133	6,675	1,224	3.88	315
1939	8,621.66	7,692	7,198	1,424	4.31	330
1940	862.39	760	711	151	4.73	32
1941	16,958.23	14,774	13,825	3,133	5.15	608
1942	2,852.10	2,456	2,298	554	5.56	100
1943	34,289.22	29,170	27,296	6,993	5.97	1,171
1944	2,948.53	2,479	2,320	629	6.37	99
1945	14,262.47	11,848	11,087	3,175	6.77	469
1946	1,143.98	939	879	265	7.17	37
1947	10,576.54	8,574	8,023	2,554	7.57	337
1948	54,272.55	43,472	40,679	13,594	7.96	1,708
1949	74,366.06	58,824	55,045	19,321	8.36	2,311
1950	31,012.05	24,220	22,664	8,348	8.76	953
1951	22,323.39	17,216	16,110	6,213	9.15	679
1952	38,605.40	29,386	27,498	11,107	9.55	1,163
1953	87,753.82	65,921	61,686	26,068	9.95	2,620
1954	188,038.10	139,336	130,385	57,653	10.36	5,565
1955	88,397.23	64,592	60,443	27,954	10.77	2,596
1956	266,067.96	191,702	179,387	86,681	11.18	7,753

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1957	132,174.38	93,870	87,840	44,334	11.59	3,825
1958	128,023.68	89,578	83,824	44,200	12.01	3,680
1959	197,715.89	136,266	127,512	70,204	12.43	5,648
1960	235,363.11	159,741	149,479	85,884	12.85	6,684
1961	178,503.77	119,241	111,581	66,923	13.28	5,039
1962	175,273.45	115,155	107,758	67,515	13.72	4,921
1963	448,047.89	289,439	270,846	177,202	14.16	12,514
1964	256,534.26	162,822	152,363	104,171	14.61	7,130
1965	177,215.47	110,494	103,396	73,819	15.06	4,902
1966	259,761.15	159,026	148,810	110,951	15.51	7,154
1967	136,389.52	81,929	76,666	59,724	15.97	3,740
1968	241,946.01	142,506	133,352	108,594	16.44	6,605
1969	616,050.78	355,585	332,743	283,308	16.91	16,754
1970	1,539,791.34	870,290	814,384	725,407	17.39	41,714
1971	165,505.95	91,558	85,676	79,830	17.87	4,467
1972	553,886.92	299,653	280,404	273,483	18.36	14,896
1973	401,428.95	212,155	198,527	202,902	18.86	10,758
1974	330,936.52	170,763	159,793	171,144	19.36	8,840
1975	849,695.53	427,567	400,101	449,595	19.87	22,627
1976	715,948.04	351,173	328,614	387,334	20.38	19,006
1977	966,660.21	461,580	431,929	534,731	20.90	25,585
1978	574,006.55	266,626	249,498	324,509	21.42	15,150
1979	145,663.18	65,723	61,501	84,162	21.95	3,834
1980	347,507.41	152,104	142,333	205,174	22.49	9,123
1981	487,883.96	206,960	193,665	294,219	23.03	12,775
1982	147,398.64	60,507	56,620	90,779	23.58	3,850
1983	483,959.38	277,067	259,269	224,690	19.98	11,246
1984	775,957.92	433,605	405,751	370,207	20.33	18,210
1985	936,438.06	509,891	477,136	459,302	20.70	22,189
1986	868,613.81	460,018	430,467	438,147	21.09	20,775
1987	114,098.13	58,669	54,900	59,198	21.50	2,753
1988	746,953.92	373,701	349,695	397,259	21.73	18,282
1989	619,173.13	300,670	281,356	337,817	21.98	15,369
1990	255,162.93	119,952	112,246	142,917	22.26	6,420
1991	539,848.53	244,983	229,246	310,603	22.57	13,762
1992	222,241.28	97,053	90,818	131,423	22.90	5,739
1993	55,620.19	23,383	21,881	33,739	23.09	1,461
1994	608,273.03	245,256	229,501	378,772	23.31	16,249

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1995	882,684.09	339,833	318,003	564,681	23.56	23,968
1996	2,725,295.54	996,913	932,873	1,792,423	23.84	75,186
1997	79,832.93	27,790	26,005	53,828	23.88	2,254
1998	114,930.45	37,674	35,254	79,676	24.09	3,307
1999	631,041.24	194,676	182,170	448,871	24.09	18,633
2000	235,255.91	67,660	63,314	171,942	24.15	7,120
2001	1,525,870.38	405,882	379,809	1,146,061	24.14	47,476
2002	1,439,194.06	350,300	327,797	1,111,397	24.10	46,116
2003	566,581.63	124,705	116,694	449,888	23.92	18,808
2004	103,247.15	20,185	18,888	84,359	23.66	3,565
2005	936,092.92	158,293	148,125	787,968	23.34	33,760
2006	1,703,591.71	240,888	225,414	1,478,178	22.77	64,918
2007	151,656.30	16,895	15,810	135,846	21.94	6,192
2008	1,340,462.74	104,824	98,090	1,242,373	20.62	60,251
2009	2,207,195.97	88,509	82,824	2,124,372	17.94	118,415
2010	295,087.82	2,331	2,181	292,907	15.65	18,716
	32,741,120.37	12,906,153	12,084,830	20,656,289		1,016,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.3	3.10

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1912	1,819.38	1,819	1,819			
1914	9,359.44	9,359	9,359			
1915	10.52	11	11			
1916	7,269.69	7,270	7,270			
1917	18,191.10	18,158	18,191			
1918	3,802.22	3,780	3,802			
1919	78.73	78	79			
1920	58,606.96	57,669	58,607			
1921	1,243.55	1,217	1,244			
1922	11,449.73	11,147	11,450			
1923	1,899.73	1,840	1,894	6	1.58	4
1924	31,903.96	30,724	31,625	279	1.85	151
1925	142,541.88	136,470	140,473	2,069	2.13	971
1926	119,649.32	113,882	117,223	2,426	2.41	1,007
1927	330,326.92	312,555	321,723	8,604	2.69	3,199
1928	234,483.43	220,555	227,025	7,458	2.97	2,511
1929	177,073.39	165,528	170,384	6,689	3.26	2,052
1930	193,751.41	180,034	185,315	8,436	3.54	2,383
1931	215,497.33	198,990	204,827	10,670	3.83	2,786
1932	83,800.55	76,895	79,151	4,650	4.12	1,129
1933	66,738.12	60,852	62,637	4,101	4.41	930
1934	95,589.55	86,604	89,144	6,446	4.70	1,371
1935	110,342.65	99,330	102,244	8,099	4.99	1,623
1936	89,210.40	79,790	82,131	7,079	5.28	1,341
1937	122,965.69	109,243	112,448	10,518	5.58	1,885
1938	43,020.72	37,970	39,084	3,937	5.87	671
1939	82,172.30	72,049	74,162	8,010	6.16	1,300
1940	43,831.69	38,169	39,289	4,543	6.46	703
1941	157,460.85	136,172	140,166	17,295	6.76	2,558
1942	118,197.53	101,484	104,461	13,737	7.07	1,943
1943	20,931.62	17,842	18,365	2,567	7.38	348
1944	6,544.94	5,537	5,699	846	7.70	110
1945	4,379.07	3,677	3,785	594	8.02	74
1946	21.53	18	19	3	8.35	
1947	13,067.55	10,799	11,116	1,952	8.68	225
1948	312,359.59	255,947	263,455	48,905	9.03	5,416
1949	391,876.55	318,361	327,700	64,177	9.38	6,842
1950	497,993.68	400,985	412,747	85,247	9.74	8,752

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1951	624,498.46	498,225	512,840	111,658	10.11	11,044
1952	719,817.32	568,800	585,485	134,332	10.49	12,806
1953	973,598.12	761,548	783,887	189,711	10.89	17,421
1954	1,209,332.90	936,266	963,730	245,603	11.29	21,754
1955	1,040,616.35	796,904	820,280	220,336	11.71	18,816
1956	1,052,043.11	796,817	820,191	231,852	12.13	19,114
1957	1,341,367.53	1,004,148	1,033,604	307,764	12.57	24,484
1958	1,305,066.20	965,227	993,541	311,525	13.02	23,927
1959	1,819,846.41	1,329,216	1,368,207	451,639	13.48	33,504
1960	1,548,905.04	1,116,761	1,149,520	399,385	13.95	28,630
1961	1,064,933.68	757,381	779,598	285,336	14.44	19,760
1962	1,298,206.39	910,562	937,272	360,934	14.93	24,175
1963	1,086,978.17	751,319	773,358	313,620	15.44	20,312
1964	1,209,831.68	823,653	847,814	362,018	15.96	22,683
1965	1,427,380.95	956,631	984,693	442,688	16.49	26,846
1966	1,488,206.71	981,026	1,009,803	478,404	17.04	28,075
1967	2,340,252.35	1,516,952	1,561,450	778,802	17.59	44,275
1968	1,553,527.00	989,286	1,018,306	535,221	18.16	29,473
1969	1,416,866.99	885,825	911,810	505,057	18.74	26,951
1970	4,206,429.53	2,580,224	2,655,912	1,550,518	19.33	80,213
1971	1,907,095.50	1,146,927	1,180,571	726,525	19.93	36,454
1972	2,817,323.44	1,659,967	1,708,660	1,108,663	20.54	53,976
1973	3,460,821.86	1,996,202	2,054,758	1,406,064	21.16	66,449
1974	5,627,734.33	3,174,042	3,267,149	2,360,585	21.80	108,284
1975	5,835,201.19	3,216,363	3,310,712	2,524,489	22.44	112,500
1976	6,131,173.21	3,299,797	3,396,593	2,734,580	23.09	118,431
1977	5,618,984.59	2,948,843	3,035,344	2,583,641	23.76	108,739
1978	4,430,649.04	2,265,834	2,332,300	2,098,349	24.43	85,892
1979	5,409,120.63	2,691,578	2,770,532	2,638,589	25.12	105,039
1980	6,685,601.34	3,234,494	3,329,374	3,356,227	25.81	130,036
1981	5,144,378.97	2,416,829	2,487,724	2,656,655	26.51	100,213
1982	6,729,805.70	3,066,099	3,156,040	3,573,766	27.22	131,292
1983	7,212,271.19	3,800,867	3,912,361	3,299,910	24.01	137,439
1984	6,624,167.16	3,394,223	3,493,789	3,130,378	24.50	127,771
1985	8,711,614.54	4,334,028	4,461,162	4,250,453	25.00	170,018
1986	8,386,063.25	4,023,633	4,141,662	4,244,401	25.75	164,831
1987	7,897,615.67	3,665,283	3,772,800	4,124,816	26.27	157,016
1988	9,220,369.62	4,131,648	4,252,845	4,967,525	26.79	185,425

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1989	8,951,722.04	3,863,563	3,976,896	4,974,826	27.33	182,028
1990	9,416,409.36	3,905,927	4,020,503	5,395,906	27.87	193,610
1991	10,727,114.43	4,264,028	4,389,109	6,338,005	28.42	223,012
1992	11,938,113.52	4,535,289	4,668,327	7,269,787	28.98	250,855
1993	9,373,060.15	3,391,173	3,490,649	5,882,411	29.55	199,066
1994	10,910,228.76	3,746,573	3,856,475	7,053,754	30.12	234,188
1995	10,364,277.05	3,363,208	3,461,864	6,902,413	30.70	224,834
1996	10,035,411.50	3,076,857	3,167,113	6,868,299	31.09	220,917
1997	14,385,565.12	4,127,219	4,248,287	10,137,278	31.69	319,889
1998	2,249,269.49	599,880	617,477	1,631,792	32.30	50,520
1999	1,466,293.63	362,614	373,251	1,093,043	32.73	33,396
2000	2,436,725.87	553,624	569,864	1,866,862	33.17	56,282
2001	3,525,143.02	727,942	749,295	2,775,848	33.62	82,565
2002	4,469,588.54	827,768	852,050	3,617,539	34.09	106,117
2003	6,533,312.75	1,067,543	1,098,858	5,434,455	34.57	157,201
2004	8,415,827.98	1,190,840	1,225,772	7,190,056	34.90	206,019
2005	10,343,882.53	1,232,991	1,269,160	9,074,723	35.09	258,613
2006	12,490,828.23	1,199,120	1,234,295	11,256,533	35.31	318,792
2007	6,204,060.55	448,554	461,712	5,742,349	35.27	162,811
2008	7,877,661.58	374,977	385,976	7,491,686	35.01	213,987
2009	10,436,246.62	227,510	234,184	10,202,063	33.62	303,452
2010	2,100,242.38	8,191	8,431	2,091,811	32.03	65,308
	315,048,144.49	120,871,629	124,415,349	190,632,801		6,749,815

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.2 2.14

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1934	11,178.74	9,653	10,286	893	6.55	136
1935	23,681.40	20,288	21,618	2,063	6.88	300
1936	24,305.15	20,655	22,009	2,296	7.21	318
1937	25,857.68	21,795	23,224	2,634	7.54	349
1938	11,106.52	9,283	9,891	1,216	7.88	154
1940	20,948.19	17,203	18,331	2,617	8.58	305
1941	72,502.57	59,017	62,885	9,618	8.93	1,077
1942	61,548.93	49,621	52,873	8,676	9.30	933
1943	26,540.14	21,198	22,587	3,953	9.66	409
1944	12,505.05	9,891	10,539	1,966	10.03	196
1945	45,463.55	35,603	37,937	7,527	10.41	723
1946	64,286.31	49,835	53,101	11,185	10.79	1,037
1947	113,712.18	87,229	92,946	20,766	11.18	1,857
1948	196,581.73	149,147	158,922	37,660	11.58	3,252
1949	389,751.40	292,469	311,638	78,113	11.98	6,520
1950	464,744.68	344,887	367,492	97,253	12.38	7,856
1951	469,649.69	344,488	367,067	102,583	12.79	8,021
1952	667,157.22	483,556	515,250	151,907	13.21	11,499
1953	823,273.69	589,299	627,923	195,351	13.64	14,322
1954	712,076.10	503,367	536,359	175,717	14.07	12,489
1955	790,288.19	551,542	587,692	202,596	14.50	13,972
1956	935,193.51	643,881	686,083	249,111	14.95	16,663
1957	987,021.50	670,385	714,324	272,698	15.40	17,708
1958	941,075.86	630,333	671,647	269,429	15.85	16,999
1959	1,267,674.93	836,665	891,502	376,173	16.32	23,050
1960	1,284,826.98	835,395	890,149	394,678	16.79	23,507
1961	800,958.92	512,774	546,383	254,576	17.27	14,741
1962	1,094,800.79	689,943	735,164	359,637	17.75	20,261
1963	989,498.16	613,489	653,699	335,799	18.24	18,410
1964	1,113,412.94	678,737	723,223	390,190	18.74	20,821
1965	1,281,297.67	767,497	817,801	463,497	19.25	24,078
1966	1,197,066.77	704,234	750,391	446,676	19.76	22,605
1967	1,100,515.88	635,548	677,203	423,313	20.28	20,873
1968	1,286,143.19	728,600	776,354	509,789	20.81	24,497
1969	1,438,631.35	799,016	851,386	587,245	21.34	27,519
1970	4,156,576.24	2,262,009	2,410,267	1,746,309	21.88	79,813
1971	1,845,456.99	983,075	1,047,508	797,949	22.43	35,575
1972	2,833,877.28	1,476,450	1,573,220	1,260,657	22.99	54,835

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1973	3,644,390.69	1,856,453	1,978,130	1,666,261	23.55	70,754
1974	6,150,017.48	3,059,634	3,260,171	2,889,846	24.12	119,811
1975	6,688,573.95	3,246,634	3,459,427	3,229,147	24.70	130,735
1976	6,456,558.23	3,054,598	3,254,804	3,201,754	25.29	126,602
1977	6,404,235.27	2,951,072	3,144,493	3,259,742	25.88	125,956
1978	5,198,223.93	2,330,364	2,483,102	2,715,122	26.48	102,535
1979	5,012,935.78	2,184,637	2,327,824	2,685,112	27.08	99,155
1980	6,832,147.89	2,890,682	3,080,145	3,752,003	27.69	135,500
1981	4,516,533.54	1,852,682	1,974,112	2,542,422	28.31	89,806
1982	4,724,517.19	1,876,106	1,999,071	2,725,446	28.94	94,176
1983	4,825,133.68	2,516,790	2,681,747	2,143,387	24.53	87,378
1984	4,224,694.48	2,143,188	2,283,658	1,941,036	25.01	77,610
1985	5,079,735.83	2,501,770	2,665,743	2,413,993	25.50	94,666
1986	4,953,027.25	2,376,462	2,532,222	2,420,805	25.75	94,012
1987	4,205,237.51	1,951,651	2,079,567	2,125,671	26.27	80,916
1988	4,026,576.03	1,812,765	1,931,578	2,094,998	26.56	78,878
1989	5,083,365.60	2,215,331	2,360,530	2,722,836	26.87	101,334
1990	5,769,670.52	2,415,761	2,574,096	3,195,575	27.42	116,542
1991	7,099,860.33	2,861,954	3,049,534	4,050,326	27.76	145,905
1992	7,603,515.87	2,942,561	3,135,424	4,468,092	28.12	158,894
1993	6,398,222.67	2,379,499	2,535,458	3,862,765	28.29	136,542
1994	4,821,329.10	1,708,679	1,820,670	3,000,659	28.69	104,589
1995	3,662,298.19	1,237,124	1,318,208	2,344,090	28.92	81,054
1996	7,801,016.15	2,499,446	2,663,266	5,137,750	29.17	176,131
1997	8,359,249.72	2,526,165	2,691,737	5,667,513	29.44	192,511
1998	2,623,481.27	742,970	791,666	1,831,815	29.74	61,594
1999	9,022,669.75	2,386,496	2,542,913	6,479,757	29.90	216,714
2000	8,267,626.84	2,031,356	2,164,497	6,103,130	29.93	203,913
2001	19,698,906.49	4,448,013	4,739,548	14,959,358	30.01	498,479
2002	10,339,597.56	2,115,482	2,254,136	8,085,462	30.13	268,353
2003	8,841,108.29	1,623,227	1,729,618	7,111,490	30.01	236,971
2004	12,170,965.05	1,966,828	2,095,739	10,075,226	29.84	337,642
2005	26,073,710.27	3,603,387	3,839,563	22,234,147	29.62	750,646
2006	12,198,082.91	1,390,581	1,481,723	10,716,360	29.14	367,754
2007	4,951,449.96	437,213	465,869	4,485,581	28.40	157,943
2008	12,054,787.63	730,520	778,400	11,276,388	27.15	415,337
2009	18,412,076.39	548,680	584,642	17,827,434	24.44	729,437
2010	13,966,569.18	79,609	84,827	13,881,742	21.90	633,869
	327,743,286.54	99,634,427	106,164,732	221,578,557		8,248,324

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.9 2.52

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1891	2,281.69	2,282	2,282			
1896	34,742.87	34,743	34,743			
1897	18,572.40	18,572	18,572			
1898	2,260.74	2,261	2,261			
1899	50,127.09	50,127	50,127			
1900	4,109.93	4,110	4,110			
1901	95,985.87	95,986	95,986			
1902	221,814.80	221,815	221,815			
1903	126,187.52	126,188	126,188			
1904	15,639.26	15,561	13,364	2,275	0.35	2,275
1905	47,818.78	47,518	40,809	7,010	0.44	7,010
1906	7,447.88	7,379	6,337	1,111	0.65	1,111
1907	49,845.58	49,247	42,294	7,552	0.84	7,552
1908	8,622.83	8,494	7,295	1,328	1.04	1,277
1909	444.54	437	375	70	1.25	56
1910	18,872.27	18,482	15,872	3,000	1.45	2,069
1911	16,339.35	15,947	13,695	2,644	1.68	1,574
1912	13,418.96	13,057	11,213	2,206	1.89	1,167
1913	287,618.07	278,903	239,523	48,095	2.12	22,686
1914	63,680.63	61,541	52,852	10,829	2.35	4,608
1915	54,667.34	52,650	45,216	9,451	2.58	3,663
1916	63,080.77	60,532	51,985	11,096	2.83	3,921
1917	78,581.82	75,132	64,524	14,058	3.07	4,579
1918	678.26	646	555	123	3.32	37
1919	41,830.83	39,697	34,092	7,739	3.57	2,168
1920	39,946.35	37,761	32,429	7,517	3.83	1,963
1921	71,154.21	66,999	57,539	13,615	4.09	3,329
1922	373,646.09	350,443	300,962	72,684	4.35	16,709
1923	576,167.43	538,140	462,157	114,010	4.62	24,677
1924	576,303.56	536,020	460,337	115,967	4.89	23,715
1925	568,853.19	526,929	452,529	116,324	5.16	22,543
1926	580,179.90	535,100	459,547	120,633	5.44	22,175
1927	979,912.02	899,853	772,798	207,114	5.72	36,209
1928	433,902.38	396,717	340,703	93,199	6.00	15,533
1929	632,636.24	575,699	494,413	138,223	6.30	21,940
1930	362,624.63	328,429	282,057	80,568	6.60	12,207
1931	341,641.77	307,922	264,445	77,197	6.91	11,172
1932	98,873.27	88,660	76,142	22,731	7.23	3,144

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1933	93,810.30	83,679	71,864	21,946	7.56	2,903
1934	71,188.86	63,145	54,229	16,960	7.91	2,144
1935	105,050.84	92,644	79,563	25,488	8.27	3,082
1936	30,482.32	26,715	22,943	7,539	8.65	872
1937	80,644.06	70,217	60,303	20,341	9.05	2,248
1938	22,363.65	19,342	16,611	5,753	9.46	608
1939	72,749.20	62,462	53,643	19,106	9.90	1,930
1940	26,335.28	22,438	19,270	7,065	10.36	682
1941	238,291.93	201,381	172,947	65,345	10.84	6,028
1942	70,701.90	59,241	50,876	19,826	11.35	1,747
1943	73,207.80	60,784	52,202	21,006	11.88	1,768
1944	20,209.40	16,620	14,273	5,936	12.43	478
1945	93,331.91	75,982	65,254	28,078	13.01	2,158
1946	17,594.35	14,176	12,174	5,420	13.60	399
1947	43,378.65	34,568	29,687	13,692	14.22	963
1948	104,306.71	82,162	70,561	33,746	14.86	2,271
1949	170,956.85	133,107	114,313	56,644	15.50	3,654
1950	247,492.52	190,322	163,450	84,043	16.17	5,197
1951	108,133.90	82,117	70,523	37,611	16.84	2,233
1952	182,397.61	136,725	117,420	64,978	17.53	3,707
1953	379,997.99	281,085	241,397	138,601	18.22	7,607
1954	513,102.29	374,411	321,546	191,556	18.92	10,125
1955	412,910.40	297,048	255,106	157,804	19.64	8,035
1956	329,639.26	233,747	200,743	128,896	20.36	6,331
1957	201,762.63	140,972	121,067	80,696	21.09	3,826
1958	503,955.76	346,722	297,767	206,189	21.84	9,441
1959	252,488.32	171,010	146,864	105,624	22.59	4,676
1960	321,658.81	214,321	184,060	137,599	23.36	5,890
1961	711,639.58	466,195	400,371	311,269	24.14	12,894
1962	621,629.78	400,267	343,751	277,879	24.93	11,146
1963	134,127.84	84,849	72,869	61,259	25.72	2,382
1964	218,535.64	135,711	116,549	101,987	26.53	3,844
1965	937,375.90	571,143	490,501	446,875	27.35	16,339
1966	307,546.63	183,728	157,787	149,760	28.18	5,314
1967	1,001,811.56	586,460	503,655	498,157	29.02	17,166
1968	277,278.91	158,964	136,519	140,760	29.87	4,712
1969	1,234,981.48	692,825	595,002	639,979	30.73	20,826
1970	1,465,320.32	803,875	690,372	774,948	31.60	24,524

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1971	3,240,825.32	1,737,082	1,491,815	1,749,010	32.48	53,849
1972	1,537,805.59	804,887	691,241	846,565	33.36	25,377
1973	2,319,585.47	1,184,380	1,017,152	1,302,433	34.26	38,016
1974	3,065,990.67	1,525,944	1,310,488	1,755,503	35.16	49,929
1975	1,812,584.81	878,560	754,512	1,058,073	36.07	29,334
1976	1,461,057.56	689,035	591,747	869,311	36.99	23,501
1977	1,015,139.22	465,340	399,636	615,503	37.91	16,236
1978	2,350,337.98	1,046,135	898,426	1,451,912	38.84	37,382
1979	1,911,919.32	825,376	708,837	1,203,082	39.78	30,243
1980	2,894,836.88	1,210,910	1,039,936	1,854,901	40.72	45,553
1981	970,151.89	392,815	337,352	632,800	41.66	15,190
1982	3,334,265.52	1,304,031	1,119,908	2,214,358	42.62	51,956
1983	3,013,403.96	1,201,143	1,031,548	1,981,856	40.36	49,104
1984	3,282,293.46	1,267,950	1,088,922	2,193,371	40.91	53,615
1985	2,026,806.99	752,553	646,296	1,380,511	41.91	32,940
1986	4,999,419.89	1,781,293	1,529,784	3,469,636	42.91	80,858
1987	1,266,228.52	432,164	371,145	895,084	43.91	20,385
1988	1,639,006.40	534,808	459,296	1,179,710	44.91	26,268
1989	3,362,907.16	1,046,873	899,060	2,463,847	45.91	53,667
1990	2,669,923.34	796,171	683,756	1,986,167	46.48	42,732
1991	1,290,428.84	365,320	313,739	976,690	47.48	20,571
1992	1,798,078.44	481,885	413,845	1,384,233	48.48	28,553
1993	4,195,687.72	1,061,089	911,268	3,284,420	49.48	66,379
1994	1,064,209.25	253,069	217,337	846,872	50.48	16,776
1995	2,043,155.28	455,011	390,766	1,652,389	51.48	32,098
1996	997,404.10	207,061	177,825	819,579	52.48	15,617
1997	837,798.91	161,276	138,505	699,294	53.48	13,076
1998	517,637.02	91,829	78,863	438,774	54.48	8,054
1999	1,679,639.59	272,606	234,115	1,445,525	55.48	26,055
2000	727,861.92	107,141	92,013	635,849	56.48	11,258
2001	271,719.54	36,139	31,036	240,684	57.04	4,220
2002	2,412,167.38	284,153	244,032	2,168,135	58.04	37,356
2003	2,980,954.10	305,846	262,662	2,718,292	59.04	46,042
2004	547,769.74	47,875	41,115	506,655	60.04	8,439
2005	2,117,590.59	152,890	131,303	1,986,288	61.04	32,541
2006	3,644,961.78	207,763	178,428	3,466,534	62.04	55,876
2007	2,749,905.70	114,946	98,716	2,651,190	63.04	42,056
2008	2,207,910.07	58,730	50,438	2,157,472	64.04	33,689

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
2009	7,054,142.41	80,417	69,063	6,985,079	65.04	107,397
2010	1,455,655.23	2,766	2,375	1,453,280	65.66	22,133
	107,428,069.82	38,786,401	33,388,476	74,039,597		1,905,540
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.9	1.77

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1902	298.03	298	298			
1907	345.77	346	346			
1910	126.40	126	126			
1915	459.23	442	459			
1923	36.83	34	37			
1924	165.75	151	166			
1926	6.75	6	7			
1927	645.91	580	646			
1928	461.51	412	462			
1933	397.47	345	392	5	6.61	1
1941	510.48	419	476	34	8.94	4
1942	173.57	141	160	14	9.25	2
1943	1,467.66	1,187	1,349	119	9.57	12
1944	2,098.29	1,683	1,913	185	9.89	19
1945	123.85	99	113	11	10.22	1
1948	542.66	421	479	64	11.25	6
1949	459.92	353	401	59	11.61	5
1951	534.73	403	458	77	12.36	6
1952	184.93	138	157	28	12.74	2
1953	19,845.33	14,630	16,631	3,214	13.14	245
1954	5,547.89	4,044	4,597	951	13.55	70
1955	5,136.29	3,702	4,208	928	13.96	66
1956	5.34	4	5			
1957	17,476.98	12,297	13,979	3,498	14.82	236
1958	28,296.63	19,655	22,343	5,954	15.27	390
1959	12,762.12	8,750	9,947	2,815	15.72	179
1960	14,019.82	9,480	10,777	3,243	16.19	200
1961	130,182.16	86,779	98,647	31,535	16.67	1,892
1962	226,649.35	148,863	169,222	57,427	17.16	3,347
1963	287,757.95	186,179	211,642	76,116	17.65	4,313
1964	406,457.85	258,832	294,231	112,227	18.16	6,180
1965	660,417.93	413,686	470,264	190,154	18.68	10,180
1966	424,171.85	261,205	296,929	127,243	19.21	6,624
1967	774,914.48	468,823	532,942	241,972	19.75	12,252
1968	573,995.52	340,953	387,584	186,412	20.30	9,183
1969	1,185,887.85	691,135	785,658	400,230	20.86	19,186
1970	2,166,585.04	1,237,987	1,407,301	759,284	21.43	35,431
1971	3,514,760.99	1,967,563	2,236,658	1,278,103	22.01	58,069

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1972	2,487,368.39	1,363,078	1,549,500	937,868	22.60	41,499
1973	2,153,261.75	1,154,148	1,311,996	841,266	23.20	36,261
1974	2,658,109.18	1,392,318	1,582,739	1,075,370	23.81	45,165
1975	3,896,566.78	1,993,484	2,266,124	1,630,443	24.42	66,767
1976	3,941,329.02	1,966,723	2,235,703	1,705,626	25.05	68,089
1977	3,715,349.11	1,807,146	2,054,301	1,661,048	25.68	64,683
1978	3,584,382.66	1,697,564	1,929,732	1,654,651	26.32	62,867
1979	4,511,877.63	2,077,268	2,361,367	2,150,511	26.98	79,708
1980	4,209,128.00	1,883,164	2,140,716	2,068,412	27.63	74,861
1981	2,084,114.28	904,506	1,028,211	1,055,903	28.30	37,311
1982	3,923,341.37	1,650,157	1,875,841	2,047,500	28.97	70,677
1983	2,644,621.89	1,365,418	1,552,160	1,092,462	25.06	43,594
1984	5,764,056.65	2,894,133	3,289,950	2,474,107	25.53	96,910
1985	4,520,486.93	2,204,189	2,505,646	2,014,841	26.01	77,464
1986	4,146,525.79	1,959,648	2,227,660	1,918,866	26.50	72,410
1987	3,043,218.06	1,391,664	1,581,996	1,461,222	27.00	54,119
1988	3,488,871.13	1,548,012	1,759,727	1,729,144	27.27	63,408
1989	4,098,358.58	1,752,048	1,991,668	2,106,691	27.79	75,808
1990	5,403,598.36	2,219,798	2,523,390	2,880,208	28.33	101,666
1991	5,868,613.60	2,311,060	2,627,133	3,241,481	28.87	112,279
1992	5,331,021.05	2,015,659	2,291,331	3,039,690	29.20	104,099
1993	5,360,863.97	1,939,561	2,204,826	3,156,038	29.55	106,803
1994	4,588,073.31	1,575,544	1,791,024	2,797,049	30.12	92,864
1995	3,468,808.27	1,130,831	1,285,490	2,183,318	30.50	71,584
1996	4,299,589.56	1,324,274	1,505,389	2,794,201	30.89	90,456
1997	3,692,610.84	1,068,642	1,214,795	2,477,816	31.30	79,163
1998	1,474,119.28	400,076	454,793	1,019,326	31.54	32,319
1999	8,542,135.63	2,149,201	2,443,137	6,098,999	31.98	190,713
2000	10,524,469.54	2,442,729	2,776,810	7,747,660	32.26	240,163
2001	4,058,335.30	862,802	980,803	3,077,532	32.40	94,986
2002	5,889,613.78	1,127,272	1,281,444	4,608,170	32.74	140,750
2003	7,230,178.19	1,234,914	1,403,808	5,826,370	32.77	177,796
2004	12,373,042.05	1,842,346	2,094,315	10,278,727	32.86	312,804
2005	16,186,766.71	2,046,007	2,325,830	13,860,937	32.84	422,075
2006	15,134,982.77	1,560,417	1,773,828	13,361,155	32.61	409,726
2007	9,129,508.73	718,492	816,757	8,312,752	32.21	258,080
2008	9,565,035.43	506,947	576,280	8,988,755	31.25	287,640
2009	20,927,571.00	529,468	601,881	20,325,690	28.92	702,825

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
2010	5,733,138.30	26,946	30,631	5,702,507	26.61	214,299
	240,116,953.98	66,179,805	75,230,742	164,886,214		5,542,792
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.7	2.31

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1941	2,437.77	2,184	1,754	684	4.17	164
1942	6,774.08	6,003	4,821	1,953	4.55	429
1944	20.49	18	14	6	5.32	1
1945	5,079.84	4,356	3,499	1,581	5.70	277
1946	8,690.74	7,367	5,917	2,774	6.09	456
1947	18,837.65	15,786	12,679	6,159	6.48	950
1948	91,870.14	76,114	61,131	30,739	6.86	4,481
1949	166,874.86	136,587	109,700	57,175	7.26	7,875
1950	132,353.86	107,035	85,966	46,388	7.65	6,064
1951	239,554.23	191,404	153,727	85,827	8.04	10,675
1952	587,331.29	463,404	372,185	215,146	8.44	25,491
1953	186,701.25	145,440	116,811	69,890	8.84	7,906
1954	32,611.14	25,078	20,141	12,470	9.24	1,350
1955	540,412.11	410,011	329,302	211,110	9.65	21,877
1956	131,246.24	98,264	78,921	52,325	10.05	5,206
1957	657,263.71	485,389	389,842	267,422	10.46	25,566
1958	516,557.31	376,157	302,112	214,445	10.87	19,728
1959	479,138.69	344,022	276,303	202,836	11.28	17,982
1960	536,116.66	379,303	304,639	231,478	11.70	19,784
1961	596,877.92	416,024	334,131	262,747	12.12	21,679
1962	750,999.73	515,561	414,075	336,925	12.54	26,868
1963	602,231.67	407,109	326,971	275,261	12.96	21,239
1964	337,887.78	224,763	180,519	157,369	13.39	11,753
1965	243,867.18	159,611	128,192	115,675	13.82	8,370
1966	289,214.63	186,167	149,521	139,694	14.25	9,803
1967	304,784.61	192,837	154,878	149,907	14.69	10,205
1968	93,189.27	57,936	46,532	46,657	15.13	3,084
1969	478,630.61	292,300	234,762	243,869	15.57	15,663
1970	1,527,268.52	915,597	735,365	791,904	16.02	49,432
1971	187,253.40	110,142	88,461	98,792	16.47	5,998
1972	1,310,401.14	756,101	607,266	703,135	16.92	41,556
1973	1,045,873.88	591,442	475,019	570,855	17.38	32,846
1974	919,956.84	509,656	409,332	510,625	17.84	28,622
1975	1,133,288.90	614,469	493,513	639,776	18.31	34,941
1976	1,823,464.98	967,348	776,929	1,046,536	18.78	55,726
1977	2,309,785.73	1,198,086	962,248	1,347,538	19.25	70,002
1978	2,146,589.88	1,087,677	873,572	1,273,018	19.73	64,522
1979	1,979,794.66	979,008	786,294	1,193,501	20.22	59,026

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1980	1,347,547.58	649,787	521,879	825,669	20.71	39,868
1981	1,849,336.82	869,188	698,092	1,151,245	21.20	54,304
1982	1,369,601.52	626,182	502,921	866,681	21.71	39,921
1983	2,423,303.82	1,432,657	1,150,644	1,272,660	18.50	68,792
1984	3,048,101.72	1,766,070	1,418,426	1,629,676	18.69	87,195
1985	3,143,496.10	1,773,875	1,424,695	1,718,801	19.11	89,942
1986	2,791,336.62	1,538,026	1,235,272	1,556,065	19.35	80,417
1987	3,286,716.29	1,764,638	1,417,276	1,869,440	19.62	95,282
1988	3,231,410.37	1,686,796	1,354,757	1,876,653	19.92	94,209
1989	4,999,778.62	2,531,388	2,033,094	2,966,685	20.23	146,648
1990	4,255,940.40	2,084,560	1,674,223	2,581,717	20.57	125,509
1991	3,860,783.68	1,824,220	1,465,129	2,395,655	20.93	114,460
1992	2,485,306.38	1,133,797	910,613	1,574,693	21.16	74,418
1993	2,592,888.63	1,138,019	914,004	1,678,885	21.42	78,379
1994	2,290,170.89	963,017	773,451	1,516,720	21.70	69,895
1995	2,639,952.66	1,059,149	850,660	1,789,293	22.01	81,295
1996	1,424,463.24	544,572	437,375	987,088	22.22	44,423
1997	1,513,378.24	547,994	440,124	1,073,254	22.46	47,785
1998	890,581.95	303,510	243,765	646,817	22.73	28,457
1999	6,108,082.96	1,943,592	1,561,004	4,547,079	23.03	197,442
2000	4,423,014.74	1,306,559	1,049,368	3,373,647	23.25	145,103
2001	3,555,071.36	964,491	774,635	2,780,436	23.51	118,266
2002	7,123,119.44	1,755,849	1,410,217	5,712,902	23.69	241,152
2003	3,632,528.65	799,520	642,138	2,990,391	23.92	125,016
2004	11,677,954.28	2,249,174	1,806,433	9,871,521	24.10	409,607
2005	23,213,499.83	3,804,693	3,055,753	20,157,747	24.23	831,933
2006	9,130,273.46	1,215,239	976,024	8,154,249	24.42	333,917
2007	7,446,378.43	751,340	603,442	6,842,936	24.50	279,304
2008	8,252,629.21	550,450	442,096	7,810,533	24.50	318,797
2009	7,941,682.74	237,456	190,713	7,750,970	24.37	318,054
2010	1,686,576.85	8,602	6,909	1,679,668	24.33	69,037
	166,056,140.87	53,280,166	42,792,176	123,263,968		5,596,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 22.0 3.37

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1906	297.26	297	297			
1908	15.82	16	16			
1912	60.01	60	60			
1913	205.02	205	205			
1916	644.84	645	645			
1917	366.66	367	367			
1918	5,804.74	5,805	5,805			
1919	276.11	276	276			
1920	1,768.22	1,768	1,768			
1921	1,134.86	1,135	1,135			
1922	1,262.40	1,255	1,008	254	0.25	254
1923	3,650.29	3,603	2,893	757	0.57	757
1924	10,198.77	9,993	8,024	2,175	0.89	2,175
1925	11,765.49	11,440	9,186	2,579	1.22	2,114
1926	12,235.60	11,801	9,476	2,760	1.56	1,769
1927	24,293.90	23,244	18,665	5,629	1.90	2,963
1928	31,723.95	30,116	24,183	7,541	2.23	3,382
1929	55,224.93	52,022	41,774	13,451	2.55	5,275
1930	56,475.87	52,805	42,403	14,073	2.86	4,921
1931	24,284.06	22,540	18,100	6,184	3.16	1,957
1932	9,231.22	8,506	6,830	2,401	3.46	694
1933	9,819.16	8,983	7,213	2,606	3.75	695
1934	105.14	95	76	29	4.05	7
1935	4,607.02	4,151	3,333	1,274	4.35	293
1936	14,871.04	13,299	10,679	4,192	4.65	902
1937	44,574.64	39,551	31,760	12,815	4.96	2,584
1938	7,882.13	6,938	5,571	2,311	5.27	439
1939	3,302.93	2,884	2,316	987	5.58	177
1940	10,608.92	9,186	7,376	3,233	5.90	548
1941	54,494.42	46,778	37,563	16,931	6.23	2,718
1942	16,886.13	14,368	11,538	5,348	6.56	815
1943	10,757.51	9,073	7,286	3,472	6.89	504
1944	7,747.21	6,474	5,199	2,548	7.23	352
1945	15,834.49	13,106	10,524	5,310	7.58	701
1946	8,828.86	7,238	5,812	3,017	7.93	380
1947	10,845.66	8,802	7,068	3,778	8.29	456
1948	72,846.24	58,525	46,996	25,850	8.65	2,988
1949	44,428.72	35,321	28,363	16,066	9.02	1,781

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1950	50,824.53	39,979	32,103	18,722	9.39	1,994
1951	106,943.72	83,202	66,812	40,132	9.77	4,108
1952	61,794.01	47,526	38,164	23,630	10.16	2,326
1953	85,046.68	64,652	51,916	33,131	10.55	3,140
1954	203,019.87	152,488	122,448	80,572	10.95	7,358
1955	222,091.26	164,747	132,292	89,799	11.36	7,905
1956	248,827.86	182,266	146,360	102,468	11.77	8,706
1957	108,505.84	78,450	62,996	45,510	12.19	3,733
1958	261,501.53	186,503	149,763	111,739	12.62	8,854
1959	253,465.99	178,288	143,166	110,300	13.05	8,452
1960	358,044.78	248,268	199,360	158,685	13.49	11,763
1961	220,683.30	150,771	121,070	99,613	13.94	7,146
1962	207,796.50	139,847	112,298	95,499	14.39	6,636
1963	185,552.59	122,929	98,712	86,841	14.85	5,848
1964	109,055.49	71,082	57,079	51,976	15.32	3,393
1965	151,840.96	97,315	78,144	73,697	15.80	4,664
1966	218,202.72	137,468	110,387	107,816	16.28	6,623
1967	413,443.87	255,880	205,473	207,971	16.77	12,401
1968	668,911.41	406,364	326,312	342,599	17.27	19,838
1969	255,401.93	152,194	122,212	133,190	17.78	7,491
1970	517,447.93	302,241	242,701	274,747	18.30	15,013
1971	314,875.54	180,203	144,704	170,172	18.82	9,042
1972	460,794.96	258,137	207,285	253,510	19.35	13,101
1973	733,154.48	401,769	322,622	410,532	19.89	20,640
1974	991,255.38	530,817	426,248	565,007	20.44	27,642
1975	802,897.45	419,915	337,193	465,704	20.99	22,187
1976	259,846.54	132,574	106,457	153,390	21.55	7,118
1977	448,184.72	222,882	178,975	269,210	22.12	12,170
1978	801,481.75	387,997	311,563	489,919	22.70	21,582
1979	528,294.24	248,668	199,681	328,613	23.29	14,110
1980	636,619.20	291,126	233,775	402,844	23.88	16,870
1981	505,391.68	224,192	180,027	325,365	24.48	13,291
1982	405,184.45	174,148	139,841	265,343	25.09	10,576
1983	479,330.00	265,405	213,121	266,209	21.56	12,347
1984	529,539.84	284,998	228,854	300,686	22.10	13,606
1985	806,759.11	423,307	339,917	466,842	22.42	20,823
1986	733,029.71	374,285	300,552	432,478	22.76	19,002
1987	1,026,863.77	506,963	407,093	619,771	23.33	26,565

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1988	640,420.73	306,441	246,073	394,348	23.70	16,639
1989	789,189.51	365,158	293,223	495,967	24.09	20,588
1990	1,056,723.00	471,721	378,794	677,929	24.50	27,671
1991	984,810.83	424,749	341,075	643,736	24.73	26,031
1992	477,152.41	197,350	158,473	318,679	25.17	12,661
1993	2,615.31	1,038	834	1,781	25.44	70
1994	70,569.66	26,675	21,420	49,150	25.92	1,896
1995	86,925.86	31,285	25,122	61,804	26.23	2,356
1996	130,524.29	44,692	35,888	94,636	26.41	3,583
1997	232,509.76	75,008	60,232	172,278	26.77	6,435
1998	187,094.72	56,727	45,552	141,543	27.01	5,240
1999	1,140,127.60	323,568	259,826	880,302	27.13	32,448
2000	1,390,311.57	364,679	292,839	1,097,473	27.42	40,025
2001	1,448,207.99	349,742	280,844	1,167,364	27.48	42,480
2002	1,732,742.53	379,990	305,133	1,427,610	27.59	51,744
2003	1,774,732.24	349,800	280,891	1,493,841	27.50	54,321
2004	1,554.75	269	216	1,339	27.47	49
2005	865,415.45	128,255	102,989	762,426	27.30	27,928
2006	2,457,333.25	300,532	241,328	2,216,005	26.92	82,318
2007	2,511,563.21	238,347	191,394	2,320,169	26.23	88,455
2008	3,053,485.45	198,782	159,622	2,893,863	25.13	115,156
2009	2,891,970.07	92,832	74,545	2,817,425	22.61	124,610
2010	714,548.63	4,359	3,500	711,049	20.28	35,062
	40,601,794.65	13,844,516	11,119,278	29,482,520		1,298,431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.7	3.20

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1926	448.75	401	322	127	5.30	24
1927	18,219.11	16,175	12,991	5,228	5.61	932
1928	30,252.13	26,670	21,420	8,832	5.92	1,492
1929	84,506.07	73,977	59,415	25,091	6.23	4,027
1930	20,901.06	18,163	14,588	6,313	6.55	964
1931	31,845.32	27,470	22,063	9,782	6.87	1,424
1932	2,006.90	1,718	1,380	627	7.20	87
1933	1,410.61	1,198	962	449	7.53	60
1935	2,770.36	2,315	1,859	911	8.21	111
1936	11,753.52	9,744	7,826	3,928	8.55	459
1937	10,526.25	8,653	6,950	3,576	8.90	402
1938	5,076.71	4,137	3,323	1,754	9.26	189
1939	3,207.28	2,590	2,080	1,127	9.62	117
1940	12,305.48	9,849	7,910	4,395	9.98	440
1941	24,199.65	19,190	15,413	8,787	10.35	849
1942	6,076.22	4,772	3,833	2,243	10.73	209
1943	1,402.05	1,091	876	526	11.11	47
1944	6,284.62	4,839	3,886	2,399	11.50	209
1945	170.62	130	104	67	11.89	6
1946	4,044.21	3,050	2,450	1,594	12.29	130
1947	5,528.60	4,125	3,313	2,216	12.69	175
1948	28,102.19	20,739	16,657	11,445	13.10	874
1949	68,202.14	49,774	39,976	28,226	13.51	2,089
1950	37,345.89	26,941	21,638	15,708	13.93	1,128
1951	44,056.13	31,403	25,221	18,835	14.36	1,312
1952	154,918.32	109,093	87,618	67,300	14.79	4,550
1953	139,003.04	96,663	77,635	61,368	15.23	4,029
1954	90,173.93	61,895	49,711	40,463	15.68	2,581
1955	147,554.73	99,954	80,278	67,277	16.13	4,171
1956	125,888.02	84,118	67,560	58,328	16.59	3,516
1957	120,408.89	79,349	63,729	56,680	17.05	3,324
1958	130,956.18	85,069	68,324	62,632	17.52	3,575
1959	127,980.70	81,908	65,785	62,196	18.00	3,455
1960	355,829.18	224,315	180,159	175,670	18.48	9,506
1961	117,457.36	72,871	58,527	58,930	18.98	3,105
1962	99,681.14	60,865	48,884	50,797	19.47	2,609
1963	168,361.39	101,084	81,186	87,175	19.98	4,363
1964	113,678.76	67,093	53,886	59,793	20.49	2,918

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1965	52,664.97	30,535	24,524	28,141	21.01	1,339
1966	109,972.81	62,619	50,293	59,680	21.53	2,772
1967	355,784.17	198,741	159,620	196,164	22.07	8,888
1968	250,237.66	137,080	110,096	140,142	22.61	6,198
1969	129,799.09	69,702	55,981	73,818	23.15	3,189
1970	65,687.52	34,538	27,739	37,949	23.71	1,601
1971	179,882.28	92,567	74,346	105,536	24.27	4,348
1972	864,524.65	435,029	349,395	515,130	24.84	20,738
1973	172,976.59	85,070	68,324	104,653	25.41	4,119
1974	227,111.58	109,059	87,591	139,521	25.99	5,368
1975	359,924.82	168,589	135,403	224,522	26.58	8,447
1976	230,228.86	105,122	84,429	145,800	27.17	5,366
1977	59,841.49	26,606	21,369	38,472	27.77	1,385
1978	405,191.89	175,205	140,717	264,475	28.38	9,319
1979	847,387.32	355,903	285,845	561,542	29.00	19,364
1980	242,084.87	98,722	79,289	162,796	29.61	5,498
1981	1,282,526.01	506,854	407,082	875,444	30.24	28,950
1982	1,648,345.30	630,657	506,515	1,141,830	30.87	36,988
1983	375,499.54	189,853	152,481	223,019	26.16	8,525
1984	653,048.46	322,867	259,312	393,736	26.33	14,954
1986	444,368.41	206,853	166,135	278,233	27.27	10,203
1987	977,471.03	440,351	353,670	623,801	27.75	22,479
1988	483,486.22	211,380	169,771	313,715	28.00	11,204
1989	406,311.98	171,139	137,451	268,861	28.51	9,430
1990	237,038.02	96,451	77,465	159,573	28.79	5,543
1991	410,753.80	160,974	129,287	281,467	29.10	9,672
1992	7,463.65	2,809	2,256	5,208	29.42	177
1993	8,559.26	3,082	2,475	6,084	29.76	204
1994	32,092.22	11,020	8,851	23,241	30.12	772
1995	12,035.47	3,942	3,166	8,869	30.29	293
1996	22,012.13	6,841	5,494	16,518	30.50	542
1997	11,258.22	3,302	2,652	8,606	30.73	280
1998	1,506.93	414	333	1,174	30.98	38
1999	298,164.90	76,599	61,521	236,644	31.09	7,612
2000	790,316.58	188,016	151,006	639,311	31.23	20,471
2001	3,031,118.15	663,209	532,658	2,498,460	31.25	79,951
2002	895,372.34	177,642	142,674	752,698	31.31	24,040
2003	2,161,797.32	383,719	308,185	1,853,612	31.27	59,278

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
2004	16,701.90	2,612	2,098	14,604	31.01	471
2005	1,052,178.79	140,992	113,238	938,941	30.71	30,574
2006	1,044,262.14	115,182	92,509	951,753	30.26	31,453
2007	580,676.39	49,532	39,782	540,894	29.51	18,329
2008	5,091,091.73	297,829	239,202	4,851,890	28.19	172,114
2009	1,849,076.42	53,068	42,621	1,806,455	25.36	71,232
2010	286,715.69	1,577	1,267	285,449	22.76	12,542
	31,017,083.08	8,897,244	7,145,856	23,871,226		865,718
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.6	2.79

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
1961	19,765.16	15,199	12,207	7,558	9.24	818
1962	1,418.99	1,078	866	553	9.60	58
1964	1,720.41	1,274	1,023	697	10.37	67
1965	12,927.82	9,446	7,587	5,341	10.77	496
1966	56,736.25	40,861	32,818	23,918	11.19	2,137
1967	63,835.13	45,291	36,376	27,459	11.62	2,363
1968	39,723.51	27,747	22,285	17,439	12.06	1,446
1969	136,756.00	93,979	75,480	61,276	12.51	4,898
1970	147,612.16	99,712	80,084	67,528	12.98	5,202
1971	190,892.40	126,657	101,725	89,167	13.46	6,625
1972	139,937.89	91,128	73,190	66,748	13.95	4,785
1973	436,381.52	278,717	223,853	212,529	14.45	14,708
1974	645,031.05	403,596	324,150	320,881	14.97	21,435
1975	8,686.20	5,320	4,273	4,413	15.50	285
1976	258,696.73	154,882	124,394	134,303	16.05	8,368
1977	258,097.74	150,910	121,204	136,894	16.61	8,242
1978	346,295.65	197,631	158,728	187,568	17.17	10,924
1979	452,059.58	251,345	201,869	250,191	17.76	14,087
1980	401,926.99	217,523	174,704	227,223	18.35	12,383
1981	2,290.90	1,205	968	1,323	18.95	70
1982	6,100.12	3,115	2,502	3,598	19.57	184
1983	390,608.54	237,178	190,490	200,119	17.30	11,568
1984	315,656.61	186,143	149,501	166,156	17.92	9,272
1985	538,431.97	309,168	248,309	290,123	18.35	15,811
1986	472,122.86	263,492	211,625	260,498	18.80	13,856
1987	479,212.06	259,493	208,413	270,799	19.26	14,060
1988	500,077.51	262,141	210,540	289,538	19.74	14,668
1989	1,252,890.39	634,338	509,471	743,419	20.23	36,748
1990	552,626.25	269,571	216,507	336,119	20.74	16,206
1991	737,363.11	345,676	277,631	459,732	21.25	21,634
1992	253,479.30	113,838	91,429	162,050	21.77	7,444
1993	404,048.74	173,943	139,703	264,346	22.16	11,929
1994	330,814.94	135,469	108,802	222,013	22.71	9,776
1995	360,785.60	140,490	112,835	247,951	23.13	10,720
1996	272,929.70	100,575	80,777	192,153	23.56	8,156
1997	212,773.89	73,790	59,265	153,509	24.01	6,394
1998	45,689.76	14,872	11,945	33,745	24.35	1,386
1999	235,310.11	71,087	57,094	178,216	24.84	7,175

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
2000	264,343.84	73,725	59,212	205,132	25.21	8,137
2001	367,329.56	93,853	75,378	291,952	25.50	11,449
2002	1,258,391.55	290,688	233,467	1,024,925	25.81	39,710
2003	907,750.34	186,906	150,114	757,636	26.04	29,095
2004	6,246.81	1,124	903	5,344	26.20	204
2005	10,855.64	1,661	1,334	9,522	26.30	362
2006	1,596,710.58	199,429	160,172	1,436,539	26.28	54,663
2007	1,457,307.60	139,464	112,011	1,345,297	25.99	51,762
2008	1,477,102.35	95,421	76,638	1,400,464	25.35	55,245
2009	1,171,035.63	36,068	28,968	1,142,068	23.58	48,434
2010	420,174.64	2,395	1,924	418,251	21.71	19,265
	19,918,962.08	6,928,614	5,564,744	14,354,223		654,710
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.9	3.29

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1899	34,036.01	34,036	34,036			
1900	97.98	98	98			
1904	4,200.68	4,137	4,201			
1905	20,545.50	20,159	20,546			
1906	379.10	371	379			
1907	2,285.09	2,226	2,285			
1908	1,637.84	1,590	1,638			
1910	10,722.28	10,324	10,722			
1911	9,174.62	8,798	9,175			
1912	4,373.67	4,177	4,374			
1913	22,869.12	21,753	22,869			
1914	15,186.68	14,388	15,146	41	3.42	12
1915	15,723.28	14,833	15,614	109	3.68	30
1916	3,694.80	3,471	3,654	41	3.94	10
1917	1,303.99	1,220	1,284	20	4.20	5
1918	1,754.17	1,634	1,720	34	4.45	8
1919	3,875.48	3,595	3,784	91	4.71	19
1920	8,203.29	7,576	7,975	228	4.97	46
1921	88,733.55	81,590	85,886	2,848	5.23	545
1922	76,033.37	69,609	73,274	2,759	5.49	503
1923	30,230.45	27,561	29,012	1,218	5.74	212
1924	53,380.42	48,453	51,004	2,376	6.00	396
1925	68,304.17	61,713	64,962	3,342	6.27	533
1926	69,569.27	62,578	65,873	3,696	6.53	566
1927	84,830.75	75,957	79,956	4,875	6.80	717
1928	63,822.18	56,878	59,873	3,949	7.07	559
1929	56,966.05	50,523	53,183	3,783	7.35	515
1930	57,143.88	50,429	53,084	4,060	7.64	531
1931	57,999.90	50,924	53,605	4,395	7.93	554
1932	31,967.64	27,914	29,384	2,584	8.24	314
1933	24,381.88	21,176	22,291	2,091	8.55	245
1934	49,646.54	42,870	45,127	4,520	8.87	510
1935	32,512.56	27,912	29,382	3,131	9.20	340
1936	8,746.21	7,461	7,854	892	9.55	93
1937	14,797.72	12,544	13,204	1,594	9.90	161
1938	614.90	518	545	70	10.27	7
1939	15,630.65	13,070	13,758	1,873	10.65	176
1940	4,650.04	3,860	4,063	587	11.05	53

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1941	22,164.49	18,259	19,220	2,944	11.45	257
1942	4,280.25	3,498	3,682	598	11.88	50
1943	1,647.27	1,335	1,405	242	12.31	20
1944	2,896.54	2,327	2,450	447	12.77	35
1945	9,769.53	7,781	8,191	1,579	13.23	119
1946	3,389.18	2,674	2,815	574	13.71	42
1947	20,421.60	15,957	16,797	3,625	14.21	255
1948	119,735.14	92,615	97,491	22,244	14.72	1,511
1949	33,517.84	25,658	27,009	6,509	15.24	427
1950	74,287.88	56,251	59,213	15,075	15.78	955
1951	190,864.62	142,881	150,404	40,461	16.34	2,476
1952	279,152.88	206,573	217,449	61,704	16.90	3,651
1953	310,918.54	227,313	239,281	71,638	17.48	4,098
1954	441,355.09	318,570	335,343	106,012	18.08	5,863
1955	632,492.18	450,651	474,378	158,114	18.69	8,460
1956	842,235.39	592,007	623,176	219,059	19.31	11,344
1957	907,237.19	628,897	662,009	245,228	19.94	12,298
1958	803,018.76	548,783	577,677	225,342	20.58	10,950
1959	720,185.14	484,829	510,355	209,830	21.24	9,879
1960	781,317.98	517,936	545,206	236,112	21.91	10,776
1961	607,367.66	396,307	417,173	190,195	22.59	8,419
1962	837,385.57	537,434	565,730	271,656	23.28	11,669
1963	750,873.54	473,876	498,826	252,048	23.98	10,511
1964	711,657.39	441,370	464,608	247,049	24.69	10,006
1965	889,033.61	541,510	570,021	319,013	25.41	12,555
1966	868,722.26	519,322	546,665	322,057	26.14	12,320
1967	864,898.22	507,263	533,971	330,927	26.88	12,311
1968	646,085.02	371,434	390,990	255,095	27.63	9,233
1969	972,805.86	547,884	576,730	396,076	28.39	13,951
1970	2,140,757.01	1,180,413	1,242,562	898,195	29.16	30,802
1971	1,212,029.97	653,890	688,318	523,712	29.93	17,498
1972	1,318,792.38	695,531	732,151	586,641	30.72	19,096
1973	1,300,411.89	669,972	705,246	595,166	31.51	18,888
1974	1,094,059.62	550,203	579,171	514,889	32.31	15,936
1975	1,324,626.37	649,729	683,938	640,688	33.12	19,344
1976	1,182,637.95	565,301	595,064	587,574	33.93	17,317
1977	1,091,277.46	507,662	534,391	556,886	34.76	16,021
1978	1,162,358.31	525,967	553,659	608,699	35.59	17,103

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1979	1,326,888.16	583,167	613,871	713,017	36.43	19,572
1980	1,685,588.57	718,904	756,755	928,834	37.28	24,915
1981	1,406,929.28	581,625	612,248	794,681	38.13	20,841
1982	1,418,984.16	567,877	597,776	821,208	38.99	21,062
1983	1,661,640.77	715,669	753,349	908,292	35.36	25,687
1984	1,807,894.74	754,254	793,966	1,013,929	35.98	28,180
1985	1,580,199.33	637,452	671,014	909,185	36.60	24,841
1986	1,527,673.10	591,362	622,498	905,175	37.60	24,074
1987	1,538,370.19	573,966	604,186	934,184	38.23	24,436
1988	1,816,621.19	651,985	686,312	1,130,309	38.85	29,094
1989	2,193,743.80	751,138	790,686	1,403,058	39.85	35,208
1990	2,142,280.27	702,454	739,438	1,402,842	40.49	34,647
1991	2,425,011.99	759,271	799,247	1,625,765	41.13	39,527
1992	2,385,024.00	706,921	744,141	1,640,883	42.13	38,948
1993	2,791,327.58	785,480	826,836	1,964,492	42.77	45,932
1994	2,871,013.92	759,670	799,667	2,071,347	43.77	47,323
1995	1,452,103.63	362,009	381,069	1,071,035	44.42	24,112
1996	1,655,434.94	387,041	407,419	1,248,016	45.07	27,691
1997	3,231,269.58	700,539	737,423	2,493,847	46.07	54,132
1998	106,706.13	21,437	22,566	84,140	46.73	1,801
1999	1,178,665.02	216,639	228,045	950,620	47.73	19,917
2000	1,821,860.69	305,526	321,612	1,500,249	48.39	31,003
2001	666,031.40	100,837	106,146	559,885	49.05	11,415
2002	1,222,703.56	163,965	172,598	1,050,106	50.05	20,981
2003	1,446,848.97	170,005	178,956	1,267,893	50.72	24,998
2004	1,681,053.05	169,114	178,018	1,503,035	51.39	29,248
2005	2,185,103.29	181,582	191,142	1,993,961	52.39	38,060
2006	2,796,347.31	184,559	194,276	2,602,071	53.07	49,031
2007	2,452,126.95	119,419	125,706	2,326,421	53.75	43,282
2008	3,457,501.71	108,220	113,918	3,343,584	54.12	61,781
2009	3,151,524.18	42,861	45,117	3,106,407	54.50	56,998
2010	1,072,313.53	2,466	2,596	1,069,718	54.22	19,729
	86,383,478.28	29,705,203	31,266,182	55,117,299		1,362,572

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.5 1.58

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 31-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
1978	952,320.61	773,380	676,787	275,534	5.69	48,424
1979	1,222,551.87	982,565	859,845	362,707	5.91	61,372
1980	1,461,983.65	1,162,569	1,017,367	444,617	6.12	72,650
1981	1,563,530.91	1,229,561	1,075,992	487,539	6.33	77,020
1982	1,600,139.44	1,243,948	1,088,582	511,557	6.53	78,340
1983	1,660,785.19	1,337,264	1,170,243	490,542	6.47	75,818
1984	1,527,206.04	1,211,227	1,059,948	467,258	6.72	69,532
1985	2,453,603.10	1,918,963	1,679,289	774,314	6.90	112,219
1986	2,382,563.41	1,839,101	1,609,402	773,161	7.02	110,137
1987	2,831,937.78	2,151,990	1,883,211	948,727	7.19	131,951
1988	3,150,364.33	2,357,103	2,062,706	1,087,658	7.32	148,587
1989	3,105,258.74	2,287,334	2,001,651	1,103,608	7.42	148,734
1990	3,143,356.26	2,272,332	1,988,523	1,154,833	7.57	152,554
1991	2,727,037.36	1,937,833	1,695,802	1,031,235	7.64	134,978
1992	2,908,629.55	2,023,824	1,771,053	1,137,577	7.76	146,595
1993	3,445,845.25	2,349,033	2,055,644	1,390,201	7.82	177,775
1994	3,266,817.58	2,171,454	1,900,245	1,366,573	7.95	171,896
1995	1,819,019.27	1,180,544	1,033,097	785,922	7.98	98,486
1996	1,160,456.21	730,855	639,573	520,883	8.08	64,466
1997	1,201,130.67	733,531	641,915	559,216	8.13	68,784
1998	1,259.70	743	650	610	8.17	75
2000	1,384,663.43	749,241	655,663	729,000	8.27	88,150
2001	1,095,548.28	561,797	491,630	603,918	8.31	72,674
2002	1,191,964.25	573,692	502,039	689,925	8.35	82,626
2003	5,432,222.66	2,423,858	2,121,124	3,311,099	8.38	395,119
2004	995,414.00	404,138	353,662	641,752	8.41	76,308
2005	30,356,129.04	10,943,385	9,576,581	20,779,548	8.43	2,464,952
2006	2,971,890.77	913,856	799,717	2,172,174	8.45	257,062
2007	2,138,855.93	525,303	459,694	1,679,162	8.45	198,717
2008	8,267,369.06	1,419,507	1,242,214	7,025,155	8.44	832,364
2009	2,865,192.07	235,232	205,852	2,659,340	8.38	317,344
2010	9,857.65	146	128	9,730	8.31	1,171
	100,294,904.06	50,645,309	44,319,829	55,975,075		6,936,880
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.1	6.92

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
2001	1,505,426.30	1,194,706	805,084	700,342	2.28	307,168
2002	989,545.28	730,878	492,522	497,023	2.74	181,395
2003	85,468.74	57,401	38,681	46,788	3.30	14,178
2004	30.92	18	12	19	3.97	5
2006	29,339.17	11,730	7,905	21,434	5.63	3,807
2007	11,888.80	3,505	2,362	9,527	6.58	1,448
2008	20,196.62	3,797	2,558	17,639	7.56	2,333
2009	11,306.95	911	614	10,693	8.56	1,249
2010	76.50	1	1	76	9.19	8
	2,653,279.28	2,002,947	1,349,739	1,303,541		511,591
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.5	19.28

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1893	20.68	21	21			
1898	101.11	101	101			
1899	2,877.04	2,877	2,877			
1900	241.25	241	241			
1901	6,978.74	6,979	6,979			
1902	9,981.18	9,981	9,981			
1903	5,262.44	5,262	5,262			
1904	4,047.57	4,048	4,048			
1905	1,254.46	1,254	1,254			
1906	51.98	52	52			
1907	3,016.31	3,016	3,016			
1908	27.16	27	27			
1910	4,303.93	4,304	4,304			
1911	1,970.16	1,970	1,970			
1913	10,996.65	10,997	10,997			
1914	825.67	826	826			
1915	578.51	579	579			
1916	1,668.07	1,668	1,668			
1917	1,637.77	1,638	1,638			
1918	382.35	382	382			
1919	201.67	202	202			
1920	7,574.97	7,575	7,575			
1921	7,257.85	7,258	7,258			
1922	7,576.23	7,576	7,576			
1923	10,775.44	10,775	10,775			
1924	24,249.77	24,250	24,250			
1925	15,560.37	15,560	15,560			
1926	44,614.27	44,614	44,614			
1927	47,224.19	47,224	47,224			
1928	88,652.86	88,653	88,653			
1929	16,365.26	16,365	16,365			
1930	19,576.49	19,576	19,576			
1931	57,611.40	57,611	57,611			
1932	12,538.97	12,539	12,539			
1933	31,987.01	31,987	31,987			
1934	44,243.06	44,243	44,243			
1935	29,910.63	29,911	29,911			
1936	4,749.06	4,749	4,749			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1937	40,482.18	40,482	40,482			
1938	467.12	467	467			
1939	24,064.33	24,064	24,064			
1940	11,651.78	11,652	11,652			
1941	39,224.31	39,224	39,224			
1942	10,284.88	10,285	10,285			
1943	11,306.26	11,306	11,306			
1944	2,022.92	2,023	2,023			
1945	3,640.17	3,640	3,640			
1946	4,665.19	4,665	4,665			
1947	3,264.90	3,265	3,265			
1948	9,489.87	9,490	9,490			
1949	5,395.60	5,396	5,396			
1950	19,272.88	19,273	19,273			
1951	29,098.74	29,099	29,099			
1952	27,115.98	27,116	27,116			
1953	31,042.89	31,043	31,043			
1954	32,002.17	32,002	32,002			
1955	73,645.57	73,646	73,646			
1956	56,010.30	55,741	56,010			
1957	41,916.36	40,952	41,916			
1958	71,132.26	68,237	71,132			
1959	122,034.14	114,944	122,034			
1960	117,825.64	108,965	117,826			
1961	87,019.59	79,022	87,020			
1962	149,973.62	133,806	149,974			
1963	80,780.64	70,820	80,781			
1964	72,864.84	62,744	72,865			
1965	183,460.37	155,263	183,460			
1966	187,277.13	155,721	187,277			
1967	220,812.46	180,338	220,812			
1968	104,336.66	83,668	104,337			
1969	242,790.63	191,173	242,791			
1970	484,438.77	374,277	477,514	6,925	6.14	1,128
1971	184,755.91	140,008	178,627	6,129	6.54	937
1972	209,068.77	155,338	198,185	10,884	6.94	1,568
1973	410,215.40	298,555	380,906	29,309	7.35	3,988
1974	232,459.73	165,651	211,343	21,117	7.76	2,721

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1975	235,528.24	164,163	209,444	26,084	8.18	3,189
1976	298,609.84	203,503	259,636	38,974	8.60	4,532
1977	199,743.43	132,869	169,518	30,225	9.04	3,343
1978	322,834.05	209,616	267,435	55,399	9.47	5,850
1979	771,265.97	487,903	622,482	148,784	9.92	14,998
1980	861,777.80	530,769	677,172	184,606	10.37	17,802
1981	900,853.16	539,521	688,338	212,515	10.83	19,623
1982	1,746,604.35	1,015,650	1,295,799	450,805	11.30	39,894
1983	2,066,282.95	1,486,897	1,897,030	169,253	10.42	16,243
1984	2,125,765.13	1,499,940	1,913,671	212,094	10.74	19,748
1985	1,344,304.87	928,243	1,184,282	160,023	11.09	14,429
1986	911,540.55	614,834	784,425	127,116	11.46	11,092
1987	598,078.06	393,236	501,703	96,375	11.85	8,133
1988	535,668.42	342,560	437,049	98,619	12.26	8,044
1989	362,094.03	225,404	287,578	74,516	12.58	5,923
1990	560,934.02	339,029	432,544	128,390	12.93	9,930
1991	589,780.28	345,021	440,189	149,591	13.30	11,247
1992	490,078.21	276,649	352,958	137,120	13.69	10,016
1993	857,230.09	466,676	595,400	261,830	14.02	18,675
1994	1,118,357.17	584,789	746,092	372,265	14.37	25,906
1995	912,711.47	457,725	583,980	328,731	14.66	22,424
1996	1,184,974.08	567,010	723,409	461,565	14.99	30,792
1997	15,132.01	6,888	8,788	6,344	15.26	416
1998	18,272.03	7,879	10,052	8,220	15.50	530
1999	2,513,689.36	1,018,798	1,299,815	1,213,874	15.77	76,974
2000	797,991.76	302,678	386,166	411,826	15.96	25,804
2001	931.03	328	418	513	16.12	32
2002	488,423.31	157,858	201,400	287,023	16.23	17,685
2003	175,221.60	51,340	65,501	109,721	16.29	6,735
2004	348,003.10	90,864	115,927	232,076	16.28	14,255
2005	2,766,420.48	628,254	801,547	1,964,873	16.17	121,513
2006	891,200.63	169,774	216,603	674,598	15.94	42,321
2007	2,239,824.80	338,214	431,505	1,808,320	15.46	116,968
2008	835,878.63	89,272	113,896	721,983	14.64	49,316
2009	613,254.60	33,974	43,345	569,910	12.78	44,594
2010	410,847.38	4,560	5,818	405,029	11.16	36,293
	35,274,310.38	18,252,940	22,860,754	12,413,554		885,611

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 14.0 2.51

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2010						
1904	3,848.35	3,804	2,761	1,087	0.64	1,087
1925	20,907.09	20,631	14,975	5,932	0.72	5,932
1926	60,316.51	59,514	43,198	17,119	0.72	17,119
1927	426,785.26	421,109	305,660	121,125	0.72	121,125
1928	18,426.62	18,178	13,194	5,233	0.73	5,233
1929	48,165.28	47,515	34,489	13,676	0.73	13,676
1930	43,971.92	43,374	31,483	12,489	0.73	12,489
1932	251.29	248	180	71	0.73	71
1938	214.54	212	154	61	0.73	61
1939	10,676.99	10,528	7,642	3,035	0.73	3,035
1940	4,337.49	4,276	3,104	1,233	0.73	1,233
1941	18,775.52	18,505	13,432	5,344	0.74	5,344
1942	9,006.37	8,877	6,443	2,563	0.74	2,563
1943	12,227.70	12,050	8,746	3,482	0.74	3,482
1944	9,187.52	9,053	6,571	2,617	0.74	2,617
1945	25,377.78	25,005	18,150	7,228	0.74	7,228
1946	10,981.59	10,819	7,853	3,129	0.74	3,129
1947	1,080.23	1,064	772	308	0.74	308
1948	31,820.02	31,340	22,748	9,072	0.74	9,072
1949	11,124.82	10,956	7,952	3,173	0.74	3,173
1950	9,608.76	9,462	6,868	2,741	0.74	2,741
1951	15,133.20	14,899	10,814	4,319	0.74	4,319
1952	7,113.16	7,002	5,082	2,031	0.74	2,031
1953	5,010.90	4,932	3,580	1,431	0.74	1,431
1954	6,464.55	6,361	4,617	1,848	0.74	1,848
1955	21,541.18	21,192	15,382	6,159	0.74	6,159
1956	26,007.00	25,583	18,569	7,438	0.74	7,438
1957	39,816.58	39,160	28,424	11,393	0.74	11,393
1958	80,815.25	79,458	57,674	23,141	0.74	23,141
1959	78,075.92	76,749	55,708	22,368	0.74	22,368
1960	33,768.93	33,188	24,089	9,680	0.74	9,680
1961	10,388.48	10,207	7,409	2,979	0.74	2,979
1962	33,814.85	33,216	24,110	9,705	0.74	9,705
1963	55,640.52	54,639	39,659	15,982	0.74	15,982
1964	15,328.03	15,048	10,923	4,405	0.74	4,405
1965	41,404.10	40,634	29,494	11,910	0.74	11,910

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2010						
1966	37,760.18	37,035	26,882	10,878	0.75	10,878
1967	131,805.88	129,236	93,805	38,001	0.75	38,001
1968	67,588.35	66,243	48,082	19,506	0.75	19,506
1969	105,214.20	103,078	74,819	30,395	0.75	30,395
1970	13,221.19	12,948	9,398	3,823	0.75	3,823
1971	615,569.37	602,581	437,381	178,188	0.75	178,188
1972	45,682.25	44,696	32,442	13,240	0.75	13,240
1973	32,200.75	31,489	22,856	9,345	0.75	9,345
1974	34,553.44	33,773	24,514	10,039	0.75	10,039
1975	189,967.45	185,579	134,702	55,265	0.75	55,265
1976	48,145.30	47,004	34,118	14,027	0.75	14,027
1977	177,275.47	172,968	125,548	51,727	0.75	51,727
1978	89,548.26	87,310	63,374	26,174	0.75	26,174
1979	34,315.76	33,434	24,268	10,048	0.75	10,048
1980	171,898.30	167,360	121,478	50,420	0.75	50,420
1981	196,136.61	190,802	138,493	57,644	0.75	57,644
1982	139,645.48	135,721	98,512	41,133	0.75	41,133
1983	780,958.50	760,419	551,947	229,012	0.72	229,012
1984	47,420.36	46,036	33,415	14,005	0.77	14,005
1985	58,616.64	56,870	41,279	17,338	0.76	17,338
1986	415,246.18	402,374	292,061	123,185	0.76	123,185
1987	54,807.57	53,119	38,556	16,252	0.72	16,252
1988	395,913.13	383,204	278,147	117,766	0.72	117,766
1989	596,198.58	575,272	417,559	178,640	0.75	178,640
1990	1,413,952.78	1,362,768	989,159	424,794	0.74	424,794
1991	11,545.07	11,105	8,061	3,484	0.74	3,484
1992	142,991.23	137,314	99,669	43,322	0.73	43,322
1993	677,680.06	649,285	471,281	206,399	0.73	206,399
1994	469,516.50	448,153	325,290	144,227	0.75	144,227
1995	398,125.64	378,777	274,933	123,193	0.75	123,193
1996	297,449.87	282,220	204,848	92,602	0.74	92,602
1997	154,831.38	146,285	106,180	48,651	0.74	48,651
1998	453,026.23	425,845	309,098	143,928	0.75	143,928
1999	197,566.80	184,784	134,125	63,442	0.74	63,442
2000	500,239.41	464,822	337,389	162,850	0.74	162,850
2001	171,274.46	157,812	114,547	56,727	0.75	56,727

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2010						
2002	109,818.78	100,177	72,713	37,106	0.75	37,106
2003	81,581.06	73,464	53,323	28,258	0.75	28,258
2004	426,284.54	377,219	273,803	152,482	0.75	152,482
2005	946,334.83	817,633	593,475	352,860	0.75	352,860
2006	389,580.28	324,754	235,721	153,859	0.75	153,859
	12,568,902.42	11,929,756	8,659,160	3,909,742		3,909,742

MANCHESTER FACILITY - SEYMORE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2059

1927	30,908.81	26,566	19,283	11,626	7.73	1,504
1939	2,222.86	1,762	1,279	944	11.40	83
1942	492.16	381	277	215	12.44	17
1943	1,226.59	941	683	544	12.80	43
1945	3,069.53	2,313	1,679	1,391	13.55	103
1948	397.60	291	211	187	14.73	13
1952	150.74	106	77	74	16.42	5
1954	2,961.61	2,029	1,473	1,489	17.32	86
1956	2,905.60	1,941	1,409	1,497	18.25	82
1958	149,590.67	97,294	70,620	78,971	19.22	4,109
1961	3,822.38	2,381	1,728	2,094	20.71	101
1963	2,440.80	1,474	1,070	1,371	21.74	63
1964	1,742.51	1,036	752	991	22.26	45
1965	5,119.04	2,993	2,172	2,947	22.79	129
1967	5,642.37	3,186	2,313	3,329	23.85	140
1968	33,852.64	18,771	13,625	20,228	24.39	829
1969	10,809.03	5,886	4,272	6,537	24.92	262
1970	210.25	112	81	129	25.46	5
1972	10,885.54	5,586	4,055	6,831	26.54	257
1973	3,162.05	1,590	1,154	2,008	27.08	74
1974	25,076.70	12,340	8,957	16,120	27.61	584
1975	211.26	102	74	137	28.15	5
1976	10,386.63	4,887	3,547	6,840	28.68	238
1977	64,745.54	29,757	21,599	43,147	29.21	1,477

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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MANCHESTER FACILITY - SEYMORE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2059

1979	5,202.57	2,276	1,652	3,551	30.26	117
1980	28,361.02	12,087	8,773	19,588	30.78	636
1982	52,577.16	21,210	15,395	37,182	31.80	1,169
1988	25,983.06	11,019	7,998	17,985	29.53	609
1990	9,083.25	3,588	2,604	6,479	30.25	214
1991	305,559.43	116,296	84,413	221,146	30.51	7,248
1992	67,425.21	24,536	17,809	49,616	31.03	1,599
1995	63,712.38	20,203	14,664	49,048	31.76	1,544
1996	38,333.19	11,542	8,378	29,955	31.91	939
1997	28,257.34	8,034	5,832	22,425	32.09	699
1998	22,561.08	6,017	4,367	18,194	32.30	563
2001	18,484.32	3,898	2,829	15,655	32.74	478
2003	11,738.03	2,013	1,461	10,277	32.62	315
2007	102,098.28	8,168	5,929	96,169	31.62	3,041
2009	1,659,522.67	42,484	30,838	1,628,685	28.57	57,007
2010	23,766.36	112	81	23,685	26.40	897
	2,834,698.26	517,208	375,413	2,459,287		87,329

KIRKWOOD STREET HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2011

1927	104,130.64	101,871	73,943	30,188	1.18	25,583
1970	197,470.91	190,777	138,474	58,997	1.24	47,578
1971	252,062.08	243,341	176,628	75,434	1.24	60,834
1973	7,155.02	6,897	5,006	2,149	1.24	1,733
1974	696.49	671	487	209	1.24	169
1978	18,131.19	17,393	12,625	5,506	1.24	4,440
1980	3,731.18	3,570	2,591	1,140	1.24	919
1983	8,315.91	7,942	5,765	2,551	1.26	2,025
1984	11,619.57	11,071	8,036	3,584	1.28	2,800
1985	21,023.68	20,033	14,541	6,483	1.22	5,314
1988	45,089.98	42,660	30,964	14,126	1.24	11,392
	669,426.65	646,226	469,060	200,367		162,787

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1929	114,168.94	99,042	71,889	42,280	7.27	5,816
1930	40.06	35	25	15	7.43	2
1939	636.92	535	388	249	8.71	29
1940	62.29	52	38	24	8.83	3
1941	111.72	93	68	44	8.96	5
1942	139.72	116	84	56	9.08	6
1944	120.22	99	72	48	9.32	5
1945	60.57	50	36	25	9.44	3
1946	2,495.46	2,048	1,487	1,008	9.56	105
1948	8,863.30	7,224	5,244	3,619	9.79	370
1952	4,156.73	3,339	2,424	1,733	10.23	169
1953	6,628.95	5,304	3,850	2,779	10.33	269
1959	85.08	66	48	37	10.92	3
1960	302.11	235	171	131	11.00	12
1961	12,274.90	9,491	6,889	5,386	11.09	486
1962	813.36	626	454	359	11.17	32
1964	7,316.35	5,574	4,046	3,270	11.33	289
1965	15,163.59	11,488	8,338	6,826	11.41	598
1966	36,651.81	27,617	20,046	16,606	11.48	1,447
1967	15,026.78	11,260	8,173	6,854	11.55	593
1968	8,138.14	6,062	4,400	3,738	11.62	322
1971	1,321.47	966	701	620	11.81	52
1972	42,353.57	30,736	22,310	20,044	11.87	1,689
1974	1,517.34	1,085	788	729	11.98	61
1978	1,730.57	1,197	869	862	12.17	71
1979	1,549.44	1,061	770	779	12.22	64
1980	48,561.74	32,920	23,895	24,667	12.26	2,012
1981	2,848.25	1,910	1,386	1,462	12.30	119
1983	169,613.25	116,609	84,640	84,973	12.16	6,988
1984	155,314.65	105,583	76,637	78,678	12.13	6,486
1985	109,395.24	73,109	53,066	56,329	12.29	4,583
1987	18,457.51	11,968	8,687	9,771	12.34	792
1988	70,464.78	45,062	32,708	37,757	12.26	3,080
1989	78,715.48	49,331	35,806	42,909	12.36	3,472
1990	136,193.88	83,650	60,717	75,477	12.41	6,082
1991	26,486.47	15,942	11,571	14,915	12.40	1,203

DUQUESNE LIGHT COMPANY
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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1993	63,584.65	36,529	26,514	37,071	12.41	2,987
1994	29,335.12	16,401	11,905	17,430	12.42	1,403
2000	12,246.40	5,361	3,891	8,355	12.52	667
2001	4,012.92	1,654	1,201	2,812	12.48	225
2003	178,683.52	62,718	45,523	133,161	12.48	10,670
2004	25,922.91	8,184	5,940	19,983	12.46	1,604
2005	89,600.97	24,730	17,950	71,651	12.46	5,750
2007	62,998.00	11,472	8,327	54,671	12.35	4,427
2009	491,113.51	29,074	21,103	470,011	11.92	39,430
	2,055,278.64	957,608	695,075	1,360,204		114,481

EASTERN DIVISION HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2018

1963	768,963.40	642,315	466,221	302,742	7.50	40,366
1966	47,304.52	39,121	28,396	18,909	7.59	2,491
1967	6,712.00	5,530	4,014	2,698	7.62	354
1968	8,688.28	7,133	5,177	3,511	7.64	460
1969	398.78	326	237	162	7.67	21
1970	16,146.49	13,150	9,545	6,601	7.69	858
1971	2,935.02	2,379	1,727	1,208	7.72	156
1973	497.08	399	290	207	7.76	27
1974	58,067.82	46,414	33,689	24,379	7.78	3,134
1975	6,520.93	5,185	3,764	2,757	7.80	353
1979	4,975.42	3,861	2,802	2,173	7.87	276
1980	3,063.80	2,361	1,714	1,350	7.89	171
1981	36,605.16	28,003	20,326	16,279	7.90	2,061
1982	1,203.92	914	663	541	7.91	68
1983	45,119.79	34,882	25,319	19,801	7.85	2,522
1984	239,616.34	183,259	133,018	106,598	7.92	13,459
1986	546,229.95	409,946	297,557	248,673	7.90	31,478
1987	7,969.56	5,911	4,290	3,680	7.92	465
1988	162,305.73	118,970	86,354	75,952	7.92	9,590
1989	42,559.22	30,821	22,371	20,188	7.90	2,555

DUQUESNE LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
1990	251,232.65	179,129	130,020	121,213	7.95	15,247
1991	459,655.52	322,356	233,981	225,675	7.99	28,245
1992	109,592.22	75,673	54,927	54,665	7.96	6,867
1994	65,001.93	43,103	31,286	33,716	8.00	4,215
1995	172,803.05	112,149	81,403	91,400	7.98	11,454
1996	114,662.00	72,524	52,641	62,021	7.99	7,762
1997	34,103.73	20,960	15,214	18,890	8.00	2,361
1998	5,020.01	2,985	2,167	2,853	8.01	356
1999	61,540.30	35,263	25,595	35,945	8.01	4,488
2000	86,444.69	47,449	34,441	52,004	8.01	6,492
2003	11,430.20	5,232	3,798	7,632	8.00	954
2004	791,163.92	330,707	240,042	551,122	8.01	68,804
2005	369,432.29	137,761	99,993	269,439	7.99	33,722
2007	884,365.38	227,193	164,906	719,459	7.96	90,384
2009	141,559.68	12,429	9,022	132,538	7.80	16,992
	5,563,890.78	3,205,793	2,326,910	3,236,981		409,208

NORTHERN DIVISION HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2019

1963	4,207.27	3,449	2,503	1,704	8.30	205
1964	671,240.66	548,336	398,007	273,234	8.34	32,762
1967	5,445.99	4,397	3,192	2,254	8.45	267
1970	291,850.38	232,605	168,835	123,015	8.54	14,405
1972	13,721.57	10,828	7,859	5,863	8.60	682
1975	6,768.37	5,253	3,813	2,955	8.68	340
1977	22,763.82	17,444	12,662	10,102	8.73	1,157
1978	10,948.61	8,333	6,048	4,901	8.75	560
1979	35,017.57	26,459	19,205	15,813	8.77	1,803
1982	46,647.04	34,407	24,974	21,673	8.82	2,457
1983	73,273.43	55,277	40,123	33,150	8.71	3,806
1984	133,055.69	99,366	72,124	60,932	8.73	6,980
1986	486,823.75	354,943	257,634	229,190	8.82	25,985
1988	16,004.75	11,383	8,262	7,743	8.83	877

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NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
1989	3,321.57	2,330	1,691	1,631	8.83	185
1990	99,468.24	68,762	49,911	49,557	8.82	5,619
1991	44,799.19	30,410	22,073	22,726	8.87	2,562
1993	149,669.80	97,779	70,973	78,697	8.89	8,852
1994	47,686.25	30,495	22,135	25,551	8.88	2,877
1995	8,477.09	5,289	3,839	4,638	8.89	522
1996	47,581.70	28,854	20,944	26,638	8.93	2,983
1998	48,649.81	27,667	20,082	28,568	8.91	3,206
1999	18,342.22	10,017	7,271	11,071	8.94	1,238
2000	110,538.40	57,657	41,850	68,688	8.94	7,683
2001	4,012.92	1,988	1,443	2,570	8.92	288
2002	53,485.02	24,871	18,052	35,433	8.92	3,972
2003	71,739.29	30,898	22,427	49,312	8.92	5,528
2004	277,883.08	108,819	78,986	198,897	8.93	22,273
2005	111,532.14	38,780	28,148	83,384	8.91	9,358
2006	571,766.37	169,586	123,093	448,673	8.89	50,469
2008	136,831.05	22,659	16,447	120,384	8.82	13,649
2009	897,437.73	71,526	51,917	845,521	8.67	97,523
	4,520,990.77	2,240,867	1,626,523	2,894,468		331,073

WESTERN DISTRICT HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2023

1968	557,788.70	415,497	301,587	256,202	11.62	22,048
1969	188.85	140	102	87	11.69	7
1976	14,704.21	10,349	7,512	7,192	12.08	595
1977	11,934.29	8,327	6,044	5,890	12.13	486
1978	255.94	177	128	128	12.17	11
1983	1,450.41	997	724	726	12.16	60
1984	215,204.85	146,296	106,188	109,017	12.13	8,987
1985	27,238.65	18,204	13,213	14,026	12.29	1,141
1992	123,857.87	72,989	52,979	70,879	12.37	5,730
1993	145,724.42	83,719	60,767	84,957	12.41	6,846
1994	5,242.13	2,931	2,127	3,115	12.42	251

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WESTERN DISTRICT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1995	93,754.40	50,890	36,938	56,816	12.42	4,575
1996	3,656.21	1,915	1,390	2,266	12.50	181
1997	22,292.39	11,255	8,169	14,123	12.50	1,130
1998	22,292.39	10,818	7,852	14,440	12.46	1,159
1999	72,480.54	33,508	24,322	48,159	12.50	3,853
2000	426,623.07	186,776	135,571	291,052	12.52	23,247
2006	172,736.47	40,040	29,063	143,673	12.43	11,559
	1,917,425.79	1,094,828	794,676	1,122,748		91,866
CENTRAL DOWNTOWN - UNDERGROUND						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1999	18,342.22	7,414	5,382	12,960	15.85	818
2001	6,608.19	2,353	1,708	4,900	15.82	310
2004	15,679.72	4,183	3,036	12,644	15.80	800
	40,630.13	13,950	10,126	30,504		1,928
WOODS RUN #1 SS&S CENTRAL DISTRICT						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1980	19,288.25	11,963	8,683	10,605	15.49	685
1983	2,331.70	1,485	1,078	1,254	15.26	82
1988	9,342.33	5,446	3,953	5,389	15.56	346
1989	5,588.57	3,189	2,315	3,274	15.61	210
1992	10,467.21	5,555	4,032	6,435	15.70	410
1995	121,248.64	58,660	42,578	78,671	15.74	4,998
1996	19,712.60	9,188	6,669	13,044	15.75	828
2000	21,920.47	8,356	6,065	15,855	15.83	1,002
2001	616,020.41	219,365	159,225	456,795	15.82	28,875
2002	129,488.49	42,550	30,885	98,603	15.83	6,229
2003	393.51	118	86	308	15.82	19
2004	53,270.31	14,213	10,316	42,954	15.80	2,719

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WOODS RUN #1 SS&S CENTRAL DISTRICT INTERIM SURVIVOR CURVE.. IOWA 55-R1.5 PROBABLE RETIREMENT YEAR.. 6-2027						
2005	29,421.83	6,820	4,950	24,472	15.74	1,555
	1,038,494.32	386,908	280,835	757,659		47,958
WOODS RUN #2 SOC INTERIM SURVIVOR CURVE.. IOWA 55-R1.5 PROBABLE RETIREMENT YEAR.. 6-2035						
1978	392,091.21	216,670	157,269	234,822	20.84	11,268
1980	76,422.92	40,924	29,704	46,719	21.16	2,208
1981	11,189.13	5,889	4,275	6,914	21.32	324
1983	32,928.78	18,674	13,554	19,375	20.42	949
1985	24,290.54	13,226	9,600	14,691	20.70	710
1987	10,641.73	5,544	4,024	6,618	20.92	316
1989	1,571.49	779	565	1,006	21.09	48
1990	108,454.19	52,264	37,936	70,518	21.23	3,322
1991	24,869.57	11,659	8,463	16,407	21.25	772
1992	28,594.86	12,994	9,432	19,163	21.31	899
1994	18,576.93	7,841	5,691	12,886	21.56	598
1995	237,105.71	96,170	69,805	167,301	21.61	7,742
1996	62,222.38	24,211	17,573	44,649	21.59	2,068
1997	361,108.01	133,971	97,242	263,866	21.62	12,205
1998	664,728.08	233,519	169,499	495,229	21.70	22,822
2000	163,387.66	50,667	36,776	126,612	21.69	5,837
2001	1,812,941.45	520,314	377,668	1,435,273	21.74	66,020
2002	1,186,638.54	311,730	226,268	960,371	21.75	44,155
2003	482,889.43	114,397	83,034	399,855	21.74	18,393
2004	57,959.12	12,166	8,831	49,128	21.65	2,269
2005	45,367.19	8,189	5,944	39,423	21.57	1,828
2006	138,063.48	20,558	14,922	123,141	21.44	5,744
2007	65,303.96	7,510	5,451	59,853	21.17	2,827
2008	25,678.51	1,995	1,448	24,231	20.77	1,167
	6,033,024.87	1,921,861	1,394,974	4,638,051		214,491

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WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1980	15,557.38	8,609	6,249	9,308	19.85	469
1982	5,180.96	2,774	2,013	3,168	20.11	158
1983	36,626.27	21,262	15,433	21,193	19.33	1,096
1984	46,864.99	26,793	19,448	27,417	19.29	1,421
1985	13,289.66	7,434	5,396	7,894	19.50	405
1986	84,544.03	46,381	33,665	50,879	19.54	2,604
1987	584,429.17	313,780	227,756	356,673	19.62	18,179
1988	61,232.38	32,098	23,298	37,934	19.74	1,922
1989	106,558.83	54,398	39,485	67,074	19.90	3,371
1990	2,041,172.15	1,015,891	737,380	1,303,792	19.93	65,419
1991	181,253.67	87,691	63,650	117,604	20.01	5,877
1992	84,302.22	39,656	28,784	55,518	19.98	2,779
1993	137,702.35	62,503	45,368	92,334	20.15	4,582
1994	130,908.20	57,325	41,609	89,299	20.22	4,416
1995	70,875.93	29,903	21,705	49,171	20.21	2,433
1996	454,209.21	183,637	133,292	320,917	20.26	15,840
1997	71,092.98	27,378	19,872	51,221	20.36	2,516
1998	54,785.65	20,084	14,578	40,208	20.30	1,981
1999	28,465.65	9,823	7,130	21,336	20.40	1,046
2000	648,980.10	210,075	152,482	496,498	20.37	24,374
2001	5,178,656.63	1,554,115	1,128,047	4,050,610	20.41	198,462
2002	506,218.24	139,666	101,376	404,842	20.34	19,904
2003	14,587.38	3,634	2,638	11,949	20.35	587
2004	293,940.73	64,902	47,109	246,832	20.29	12,165
2005	1,281,401.68	244,107	177,183	1,104,219	20.19	54,691
2006	21,584.04	3,399	2,467	19,117	20.06	953
2009	144,817.12	5,590	4,058	140,759	18.70	7,527
2010	43,690.29	306	222	43,468	17.80	2,442
	12,342,927.89	4,273,214	3,101,693	9,241,234		457,619

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WOODS RUN #4 COMMUNICATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1980	10,712.51	5,737	4,164	6,549	21.16	309
1983	3,657.61	2,074	1,505	2,153	20.42	105
1986	35,933.38	19,203	13,938	21,995	20.69	1,063
1988	9,286.46	4,727	3,431	5,855	20.98	279
1994	20,620.18	8,704	6,318	14,302	21.56	663
1996	744.81	290	210	535	21.59	25
1997	54,555.88	20,240	14,691	39,865	21.62	1,844
2000	23,528.39	7,296	5,296	18,232	21.69	841
2001	795,962.89	228,441	165,814	630,149	21.74	28,986
2002	76,989.54	20,225	14,681	62,309	21.75	2,865
2003	442.71	105	76	367	21.74	17
2004	2,379.61	499	362	2,018	21.65	93
	1,034,813.97	317,541	230,486	804,329		37,090

WOODS RUN GUARD HOUSE
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2035

1978	1,456.15	805	584	872	20.84	42
1980	527,586.95	282,523	205,068	322,519	21.16	15,242
1985	814,275.66	443,373	321,821	492,455	20.70	23,790
1986	14,436.99	7,715	5,600	8,837	20.69	427
1987	3,846.01	2,004	1,455	2,391	20.92	114
1988	8,030.81	4,088	2,967	5,064	20.98	241
1990	60,792.87	29,296	21,264	39,529	21.23	1,862
1991	852.26	400	290	562	21.25	26
1996	24,149.01	9,396	6,820	17,329	21.59	803
1998	15,769.11	5,540	4,021	11,748	21.70	541
2000	6,001.12	1,861	1,351	4,650	21.69	214
2001	15,255.18	4,378	3,178	12,077	21.74	556
2009	605,416.08	22,098	16,040	589,376	19.83	29,721
	2,097,868.20	813,477	590,459	1,507,409		73,579

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RACCOON T & D HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1980	4,466.63	2,320	1,684	2,783	22.39	124
1982	6,477,306.43	3,241,892	2,353,113	4,124,193	22.75	181,283
1987	9,723.43	4,933	3,581	6,142	22.09	278
1988	44,445.57	22,041	15,998	28,448	22.11	1,287
1989	146,031.48	70,300	51,027	95,004	22.35	4,251
1990	46,056.95	21,559	15,648	30,409	22.44	1,355
1991	11,020.00	5,021	3,644	7,376	22.40	329
1995	17,797.40	6,984	5,069	12,728	22.84	557
2000	62,880.79	18,701	13,574	49,307	23.04	2,140
2001	4,012.94	1,103	801	3,212	23.10	139
2002	5,351.86	1,348	978	4,374	23.02	190
2003	44,811.29	10,163	7,377	37,434	23.01	1,627
2004	91,719.17	18,408	13,362	78,357	22.90	3,422
2005	21,456.35	3,699	2,685	18,771	22.80	823
2009	73,876.90	2,564	1,861	72,016	20.85	3,454
	7,060,957.19	3,431,036	2,490,402	4,570,554		201,259

RACCOON S & S HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2037

1982	2,412,571.26	1,207,492	876,452	1,536,119	22.75	67,522
1988	11,180.00	5,544	4,024	7,156	22.11	324
1991	12,027.76	5,480	3,978	8,050	22.40	359
1996	35,462.54	13,313	9,663	25,800	22.88	1,128
2000	44.99	13	9	36	23.04	2
2002	5,351.86	1,348	979	4,373	23.02	190
2003	2,719.34	617	448	2,271	23.01	99
	2,479,357.75	1,233,807	895,553	1,583,805		69,624

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RACCOON GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	1,518,371.46	759,945	551,602	966,769	22.75	42,495
1987	2,732.66	1,386	1,006	1,727	22.09	78
1988	5,314.81	2,636	1,913	3,402	22.11	154
1991	60,628.56	27,622	20,050	40,579	22.40	1,812
1996	10,477.93	3,933	2,855	7,623	22.88	333
1998	32,432.02	10,975	7,966	24,466	22.97	1,065
2004	1,773.48	356	258	1,515	22.90	66
2007	83,517.03	9,120	6,620	76,897	22.44	3,427
	1,715,247.95	815,973	592,270	1,122,978		49,430
PREBLE AVE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
2006	13,150,617.89	1,355,829	984,123	12,166,495	32.61	373,091
2009	43,868.25	1,110	806	43,062	28.92	1,489
	13,194,486.14	1,356,939	984,929	12,209,557		374,580
WOODS RUN TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
2006	9,428,100.47	1,011,635	734,291	8,693,809	31.21	278,558
2008	4,263,403.25	235,766	171,129	4,092,274	29.90	136,865
2010	55,016.50	264	192	54,825	25.78	2,127
	13,746,520.22	1,247,665	905,612	12,840,908		417,550
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1905	8,881.12	8,881	8,881			
1925	737.36	737	737			
1926	15.05	15	15			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1931	16,963.00	16,963	16,963			
1935	421.35	418	299	122	0.36	122
1940	19.26	19	19			
1942	180.69	173	124	57	2.00	29
1948	22,914.33	21,111	15,085	7,829	3.54	2,212
1949	4,128.17	3,780	2,701	1,427	3.80	376
1950	1,448.04	1,317	941	507	4.06	125
1952	451.75	406	290	162	4.58	35
1958	4,032.50	3,461	2,473	1,560	6.37	245
1965	539.23	429	307	232	9.20	25
1967	6,665.75	5,157	3,685	2,981	10.19	293
1969	11,087.35	8,311	5,939	5,148	11.27	457
1970	11,759.50	8,668	6,194	5,566	11.83	470
1976	6,822.07	4,451	3,181	3,641	15.64	233
1977	22,254.33	14,178	10,131	12,123	16.33	742
1984	794.00	454	324	470	19.29	24
1986	8,506.94	4,546	3,248	5,259	20.69	254
1990	30,264.92	13,807	9,866	20,399	23.54	867
1993	1,317.79	521	372	946	25.62	37
1995	63,828.64	22,410	16,013	47,816	27.26	1,754
1996	253,546.74	83,670	59,787	193,760	27.92	6,940
1998	445,768.99	126,777	90,590	355,179	29.57	12,011
1999	88,722.68	23,272	16,629	72,094	30.23	2,385
2000	57,390.16	13,711	9,797	47,593	31.07	1,532
2001	533,821.31	114,932	82,126	451,695	31.90	14,160
2002	63,282.52	12,112	8,655	54,628	32.74	1,669
2003	527,054.87	88,598	63,309	463,746	33.41	13,880
2004	48,725.92	7,007	5,007	43,719	34.25	1,276
2005	29,620.89	3,531	2,523	27,098	35.09	772
2006	426,148.50	40,441	28,898	397,251	35.77	11,106
2007	131,694.03	9,205	6,578	125,116	36.62	3,417
2008	8,595.14	387	277	8,318	37.16	224
2009	471,071.27	9,186	6,563	464,508	37.71	12,318
2010	68,095.19	225	161	67,934	37.75	1,800
	3,377,571.35	673,267	488,688	2,888,884		91,790
	94,292,513.29	37,077,924	26,912,844	67,379,669		7,143,384
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.4	7.58

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1990	1,307,713.02	1,291,367	1,257,273	50,440	0.25	50,440
1991	376,029.02	352,527	343,220	32,809	1.25	26,247
1992	420,343.35	373,055	363,206	57,137	2.25	25,394
1993	97,769.71	81,882	79,720	18,050	3.25	5,554
1994	92,380.18	72,749	70,828	21,552	4.25	5,071
1995	63,128.57	46,557	45,328	17,801	5.25	3,391
1998	54,120.57	31,796	30,957	23,164	8.25	2,808
2000	1,080,425.40	526,707	512,801	567,624	10.25	55,378
2001	20,471.30	8,956	8,720	11,751	11.25	1,045
2002	5,904.89	2,288	2,228	3,677	12.25	300
2003	206,707.26	69,764	67,922	138,785	13.25	10,474
2004	15,493.02	4,454	4,336	11,157	14.25	783
2005	244,565.11	58,084	56,550	188,015	15.25	12,329
2006	584,112.45	109,521	106,629	477,483	16.25	29,384
2007	0.08					
2009	5,884.00	221	215	5,669	19.25	294
2010	2,740.38	18	18	2,722	19.87	137
	4,577,788.31	3,029,946	2,949,951	1,627,836		229,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.1	5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 E.D.P. EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2005	3,129,968.04	2,973,470	2,580,528	549,440	0.25	549,440
2006	555,069.07	416,302	361,288	193,781	1.25	155,025
2007	526,652.67	289,659	251,381	275,272	2.25	122,343
2008	409,085.20	143,180	124,259	284,826	3.25	87,639
2009	2,121,660.75	318,249	276,192	1,845,469	4.25	434,228
2010	42,300.77	1,100	955	41,346	4.87	8,490
	6,784,736.50	4,141,960	3,594,603	3,190,134		1,357,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.4	20.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1980	6,174.38	6,123	6,124	50	0.25	50
1981	4,252.42	4,075	4,075	177	1.25	142
1982	145,352.38	134,451	134,462	10,890	2.25	4,840
1983	114,917.73	102,472	102,481	12,437	3.25	3,827
1984	52,494.51	45,056	45,060	7,435	4.25	1,749
1985	30,684.98	25,315	25,317	5,368	5.25	1,022
1986	177,767.94	140,739	140,751	37,017	6.25	5,923
1987	14,796.06	11,220	11,221	3,575	7.25	493
1988	271,628.35	196,931	196,948	74,680	8.25	9,052
1989	233,968.90	161,836	161,849	72,120	9.25	7,797
1990	263,249.75	173,297	173,312	89,938	10.25	8,774
1991	34,116.35	21,323	21,325	12,791	11.25	1,137
1993	107,936.90	60,261	60,266	47,671	13.25	3,598
1994	102,887.68	54,016	54,020	48,868	14.25	3,429
2000	130,828.73	42,519	42,523	88,306	20.25	4,361
2001	8,530.94	2,488	2,488	6,043	21.25	284
2003	61,839.75	13,914	13,915	47,925	23.25	2,061
2006	945,335.57	118,167	118,177	827,159	26.25	31,511
2009	28,529.47	713	713	27,816	29.25	951
	2,735,292.79	1,314,916	1,315,027	1,420,266		91,001

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.6 3.33

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1985	2,006,950.75	1,986,881	1,946,353	60,598	0.25	60,598
1986	496,700.61	471,866	462,241	34,460	1.25	27,568
1987	184,990.21	168,341	164,907	20,083	2.25	8,926
1988	510,290.21	443,952	434,896	75,394	3.25	23,198
1989	204,432.87	169,679	166,218	38,215	4.25	8,992
1990	591,157.13	467,014	457,488	133,669	5.25	25,461
1991	570,224.57	427,668	418,944	151,281	6.25	24,205
1992	516,074.80	366,413	358,939	157,136	7.25	21,674
1993	380,114.64	254,677	249,482	130,633	8.25	15,834
1994	393,988.58	248,213	243,150	150,839	9.25	16,307
1995	105,127.29	62,025	60,760	44,367	10.25	4,328
1996	63,672.70	35,020	34,306	29,367	11.25	2,610
1997	183,835.64	93,756	91,844	91,992	12.25	7,510
2000	195,075.03	76,079	74,527	120,548	15.25	7,905
2001	378,459.71	132,461	129,759	248,701	16.25	15,305
2002	583,922.00	181,016	177,324	406,598	17.25	23,571
2003	298,630.88	80,630	78,985	219,646	18.25	12,035
2004	321,887.03	74,034	72,524	249,363	19.25	12,954
2005	414,543.82	78,763	77,156	337,388	20.25	16,661
2006	2,711,903.67	406,786	398,488	2,313,416	21.25	108,867
2007	861,012.69	94,711	92,779	768,234	22.25	34,527
2008	287,972.35	20,158	19,747	268,225	23.25	11,537
2009	1,165,737.19	34,972	34,259	1,131,478	24.25	46,659
	13,426,704.37	6,375,115	6,245,076	7,181,631		537,232
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.4	4.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1990	355,482.86	351,039	346,888	8,595	0.25	8,595
1991	302,860.93	283,932	280,574	22,287	1.25	17,830
1992	378,936.96	336,307	332,330	46,607	2.25	20,714
1993	612,016.76	512,564	506,503	105,514	3.25	32,466
1994	471,241.54	371,103	366,714	104,528	4.25	24,595
1995	179,481.33	132,367	130,802	48,679	5.25	9,272
1996	233,708.27	160,674	158,774	74,934	6.25	11,989
1997	500,403.76	319,007	315,234	185,170	7.25	25,541
1998	20,718.80	12,172	12,028	8,691	8.25	1,053
1999	455,605.57	244,888	241,992	213,614	9.25	23,093
2000	336,713.96	164,148	162,207	174,507	10.25	17,025
2001	45,223.40	19,785	19,551	25,672	11.25	2,282
2002	79,984.00	30,994	30,627	49,357	12.25	4,029
2005	139,720.33	33,184	32,792	106,928	15.25	7,012
2006	58,532.76	10,975	10,845	47,688	16.25	2,935
2008	845.29	74	73	772	18.25	42
2009	697,300.59	26,149	25,840	671,461	19.25	34,881
	4,868,777.11	3,009,362	2,973,774	1,895,004		243,354
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.8	5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
1948	2,126.77	2,127	2,127			
1949	793.12	793	793			
1950	2,840.43	2,840	2,840			
1956	5,139.69	5,140	5,140			
1964	13,322.24	13,322	13,322			
1965	13,465.82	13,466	13,466			
1973	121,771.57	114,831	121,772			
1974	46,187.08	42,792	46,187			
1975	51,782.93	47,097	51,408	375	1.81	207
1979	25,533.08	21,499	23,467	2,066	3.16	654
1980	37,038.37	30,557	33,354	3,684	3.50	1,053
1983	93,763.43	81,012	88,428	5,335	4.21	1,267
1984	32,712.05	27,799	30,344	2,368	4.55	520
1988	33,272.02	26,268	28,673	4,599	5.80	793
1994	285,989.02	191,441	208,966	77,023	7.78	9,900
2004	52,835.00	17,620	19,233	33,602	11.49	2,924
2005	197,280.91	56,225	61,371	135,910	11.92	11,402
2006	67,376.62	15,719	17,158	50,219	12.33	4,073
2009	202,073.92	10,649	11,624	190,450	13.48	14,128
	1,285,304.07	721,197	779,673	505,631		46,921
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.8	3.65

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
1995	2,279,733.32	2,241,662	2,204,421	75,312	0.25	75,312
1996	947,402.97	868,484	854,056	93,347	1.25	74,678
1997	4,626,035.15	3,932,130	3,866,805	759,230	2.25	337,436
1998	618,474.57	484,451	476,403	142,072	3.25	43,714
1999	1,801,011.28	1,290,785	1,269,341	531,670	4.25	125,099
2000	5,698,782.20	3,704,208	3,642,669	2,056,113	5.25	391,641
2001	750,078.68	437,521	430,252	319,827	6.25	51,172
2002	2,623,097.41	1,355,354	1,332,837	1,290,260	7.25	177,967
2003	3,273,882.16	1,473,247	1,448,772	1,825,110	8.25	221,225
2004	4,067,287.87	1,558,991	1,533,091	2,534,197	9.25	273,967
2005	14,303,655.50	4,529,968	4,454,710	9,848,946	10.25	960,873
2006	5,433,972.46	1,358,493	1,335,924	4,098,048	11.25	364,271
2007	1,618,774.68	296,721	291,791	1,326,984	12.25	108,325
2008	2,490,594.21	290,652	285,824	2,204,770	13.25	166,398
2009	7,648,609.14	382,430	376,076	7,272,533	14.25	510,353
2010	493,903.98	4,297	4,226	489,678	14.87	32,931
	58,675,295.58	24,209,394	23,807,198	34,868,097		3,915,362
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.9	6.67

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2010

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1990	11,764.84	11,618	11,543	222	0.25	222
1991	24,077.77	22,573	22,427	1,651	1.25	1,321
1992	44,139.14	39,173	38,919	5,220	2.25	2,320
1993	25,413.74	21,284	21,146	4,268	3.25	1,313
1996	4,448.76	3,059	3,039	1,410	6.25	226
2000	140,159.51	68,328	67,886	72,274	10.25	7,051
2002	77,503.00	30,032	29,838	47,665	12.25	3,891
2004	60,334.98	17,346	17,234	43,101	14.25	3,025
2005	45,054.60	10,700	10,630	34,425	15.25	2,257
2006	36,150.54	6,778	6,734	29,417	16.25	1,810
2007	351.23	48	48	303	17.25	18
	469,398.11	230,939	229,444	239,956		23,454
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	5.00

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2005 TRANSACTION YEAR				
352.00	46,638.73	5,752.37		5,752.37-
353.00	6,701,968.97	29,947.55		29,947.55-
355.00		274,416.62		274,416.62-
356.00		123,591.25		123,591.25-
361.00	28,810.36	6,369.38		6,369.38-
362.00	2,772,808.72	335,370.73		335,370.73-
364.11	794,148.94	1,678,228.11		1,678,228.11-
365.01	2,221,208.25	1,343,085.96		1,343,085.96-
366.00	9,304.01	12,556.97		12,556.97-
367.00	816,269.89	1,493,400.99		1,493,400.99-
368.00	4,112,859.14	1,624,356.76	200.48	1,624,156.28-
369.20	34,199.86	330,684.78		330,684.78-
370.00	115,465.00	8,764.65		8,764.65-
370.10		2,263.56		2,263.56-
373.00	150,665.47	113,212.32		113,212.32-
391.00	8,359,736.19			
392.00	2,183,367.34		120,420.70	120,420.70
393.00	57,925.18			
394.00	274,226.02			
395.00	262,099.06			
397.00	2,802,743.69	175,854.75		175,854.75-
398.00	8,036.17			
	31,752,480.99	7,557,856.75	120,621.18	7,437,235.57-
2006 TRANSACTION YEAR				
353.00	1,755,929.01	690,662.86	3,284.85	687,378.01-
354.00	300,691.02	521,414.23		521,414.23-
355.00	148,339.26			
356.00	366,477.05	164,294.70		164,294.70-
361.00	59,628.10	3,994.57		3,994.57-
362.00	3,653,401.43	636,028.65	676,167.37	40,138.72
364.11	1,204,086.79	2,974,504.38	2,063,342.13	911,162.25-
365.01	4,129,298.58	2,257,989.78	3,644,101.06	1,386,111.28
366.00	37,860.40	154,440.76		154,440.76-
367.00	688,013.59	1,411,295.43	1,372,926.67	38,368.76-
368.00	4,083,145.01	1,825,834.07	2,253,985.22	428,151.15
369.20	108,120.00	922,869.32	490,623.03	432,246.29-
370.00	1,765,577.24	382,385.16		382,385.16-
370.10		615.01		615.01-
373.00	143,868.96	100,537.22		100,537.22-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2006 TRANSACTION YEAR				
390.00	11,700.00	17,982.54		17,982.54-
391.00	2,325,698.65			
392.00	4,114,192.52	528.70	383,774.68	383,245.98
393.00	52,414.87			
394.00	231,861.66			
395.00	218,842.95			
396.00			171.32	171.32
397.00	4,687,721.41	657,457.43		657,457.43-
398.00	22,181.88			
	30,109,050.38	12,722,834.81	10,888,376.33	1,834,458.48-
2007 TRANSACTION YEAR				
352.00	6,337.87	2,846.34		2,846.34-
353.00	2,085,188.40	449,283.35	4,349.44-	453,632.79-
354.00	250,647.14	132,580.91	19.78	132,561.13-
355.00	70,960.08	153,116.50	802.95	152,313.55-
356.00	299,758.94	445,233.87	1,819.50	443,414.37-
361.00	162,832.54	76,592.45	2,327.08-	78,919.53-
362.00	2,446,799.86	1,001,407.91	10,780.56-	1,012,188.47-
364.11	1,789,141.81	2,038,159.83	159,017.73	1,879,142.10-
365.01	2,550,918.23	1,622,136.62	341,924.60	1,280,212.02-
366.00	123,160.47	104,720.51		104,720.51-
367.00	1,704,517.89	1,323,265.80	165,412.88	1,157,852.92-
368.00	8,487,377.11	1,479,636.50	142,738.90	1,336,897.60-
369.20	107,223.28	1,095,147.96	41,481.89	1,053,666.07-
370.00	172,930.63	1,537.51		1,537.51-
370.10		254.56		254.56-
373.00	1,221,928.25	523,233.52		523,233.52-
390.00	85,768.46	28,620.89		28,620.89-
391.00	1,131,485.90			
393.00	10,302.35			
394.00	537,989.39			
395.00	240,513.54			
397.00	4,669,287.56	22,443.96		22,443.96-
398.00	8,133.11			
	28,163,202.81	10,500,218.99	835,761.15	9,664,457.84-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2008 TRANSACTION YEAR				
353.00	5,012,703.15	245,228.42	126,907.30	118,321.12-
354.00	124,177.36	365,123.12		365,123.12-
355.00	1,053.44	6,391.76		6,391.76-
356.00	24,255.60	228,505.37		228,505.37-
361.00	47,183.09	9,388.71		9,388.71-
362.00	3,848,983.96	1,393,893.24	129,257.78	1,264,635.46-
364.11	1,075,834.38	1,784,440.80	476,392.46	1,308,048.34-
365.01	1,494,778.66	1,129,840.66	1,745,609.35	615,768.69
366.00	6.66			
367.00	1,430,003.83	987,499.41	1,157,287.99	169,788.58
368.00	2,666,856.51	1,318,444.53	1,346,682.34	28,237.81
369.20	145,146.75	1,184,341.01	148,660.03	1,035,680.98-
370.00	146,533.42	2,800.86		2,800.86-
370.10		508.30		508.30-
373.00	605,686.12	130,124.36		130,124.36-
390.00	2,688,835.50	592,385.99		592,385.99-
391.10	166,052.69			
391.20	2,262,077.06			
393.00	55,033.56			
394.00	181,158.97			
395.00	133,243.15			
397.00	2,242,907.77		1,000.00	1,000.00
398.00	14,764.26			
	24,367,275.89	9,378,916.54	5,131,797.25	4,247,119.29-
2009 TRANSACTION YEAR				
352.00	139,059.50			
353.00	1,844,736.37	171,685.87	142,211.57	29,474.30-
354.00	780,452.05	575,015.52		575,015.52-
355.00	434,406.25	586,020.60		586,020.60-
356.00	739,495.13	812,008.88	440,205.81	371,803.07-
359.00	4,353.73			
361.00	211,973.57	10,026.43	12,325.82	2,299.39
362.00	6,768,858.89	154,591.79	294,787.68	140,195.89
364.11	790,311.13	3,016,130.74	269,806.22	2,746,324.52-
365.01	3,296,536.36	1,817,556.51	1,048,842.52	768,713.99-
366.00	34,703.36	76,985.13		76,985.13-
367.00	2,387,130.31	1,733,323.79	213,603.04	1,519,720.75-
368.00	6,220,800.44	1,632,221.17	677,934.14	954,287.03-
369.20	134,985.52	2,389,107.51		2,389,107.51-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2009 TRANSACTION YEAR				
370.00	222,227.26	6,362.16		6,362.16-
370.10	17,195,615.87	743.42		743.42-
373.00	41,056.63	79,093.35		79,093.35-
390.00	82,183.88	34,696.62		34,696.62-
391.10	580,711.29			
391.20	2,898,224.97			
393.00	56,301.97			
394.00	155,602.51			
395.00	355,062.82			
397.00	3,665,611.75	10,259.34		10,259.34-
398.00	29,686.45			
	49,070,088.01	13,105,828.83	3,099,716.80	10,006,112.03-
TOTAL	163,462,098.08	53,265,655.92	20,076,272.71	33,189,383.21-

DUQUESNE LIGHT COMPANY

PITTSBURGH, PENNSYLVANIA

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT MARCH 31, 2011

EXHIBIT JJS2

DUQUESNE LIGHT COMPANY
Pittsburgh, Pennsylvania

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT MARCH 31, 2011

EXHIBIT JJS2

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



GANNETT FLEMING, INC.
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Harrisburg, PA 17106-7100

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July 1, 2010

Duquesne Light Company
Building No. 3
2841 New Beaver Avenue
Pittsburgh, PA 15223

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Attention Mr. David B. Bordo
Director of Finance

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Duquesne Light Company as of March 31, 2011. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

052340



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PART I. EXECUTIVE SUMMARY

DUQUESNE LIGHT COMPANY
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT MARCH 31, 2011

PART I. EXECUTIVE SUMMARY

SCOPE

This report presents the results of the depreciation study as applied to electric plant in service as of March 31, 2011. The Valuation and Rate Division of Gannett Fleming, Inc., prepared this report on behalf of Duquesne Light Company. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The annual depreciation accrual rates and amounts presented herein are based on an updated service life study incorporating data through 2009 prepared pursuant to the rules of 52 Pa. Code, Chapter 73.6. The prior service life study was based on data through 2004.

BASIS OF STUDY

Depreciation and Amortization. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the average service life (ASL) procedure for plant installed prior to 1983 and the equal life group (ELG) procedure for 1983 and subsequent vintages.

The depreciation calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric plant. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent, because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates. The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The service life estimates incorporated historical data compiled through 2009 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1964 through 2009 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

Amortization of Net Salvage. Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced net salvage over a five-year period.

The 2011 authorization amount for net negative salvage is \$7,335,556 based on the experienced and estimated net salvage during the five-year period 2006 through 2010.

**PART II. METHODS USED IN THE DETERMINATION
OF ANNUAL AND ACCRUED DEPRECIATION**

PART II. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

LIFE ANALYSIS

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and

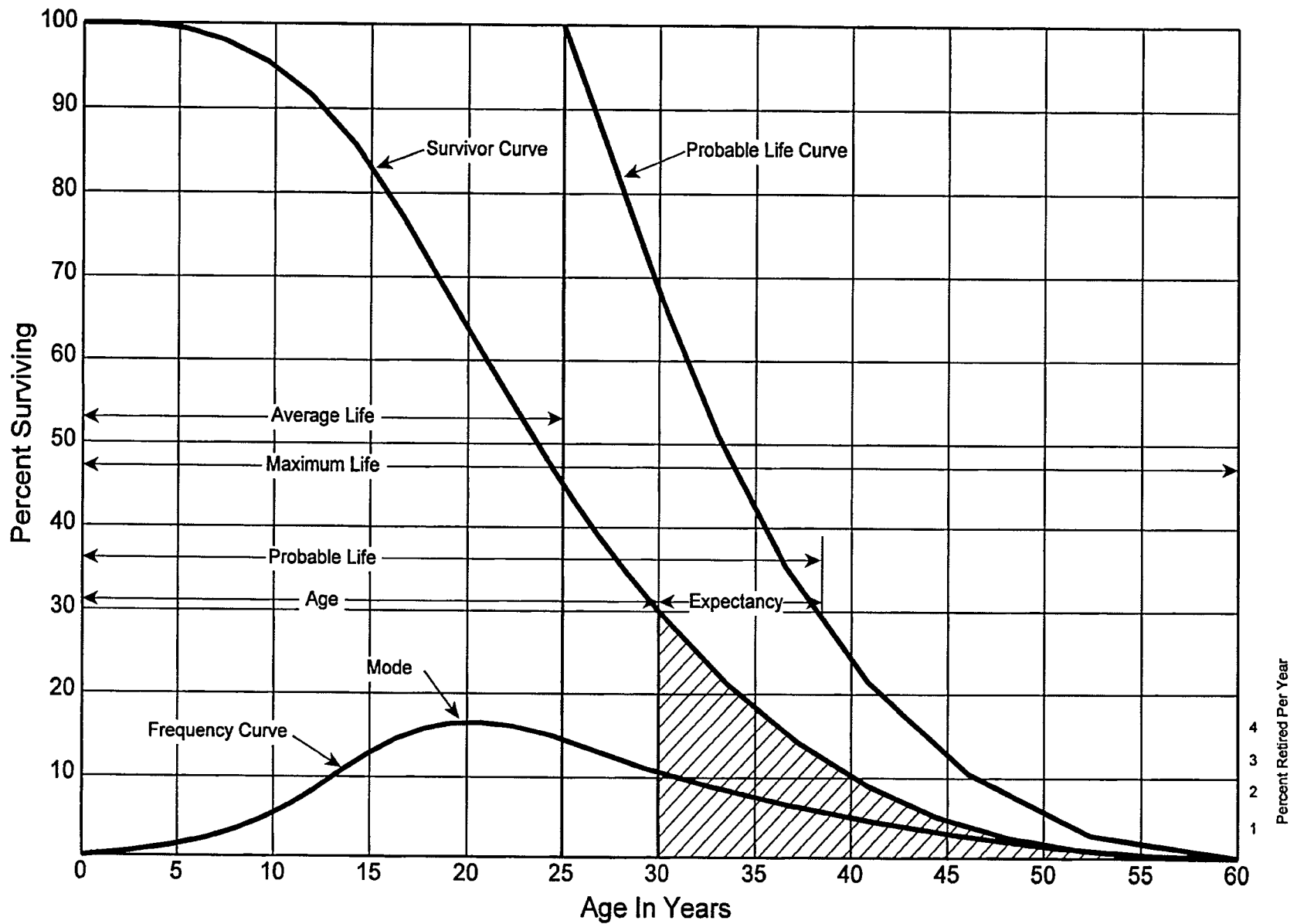


Figure 1. A Typical Survivor Curve and Derived Curves

remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the

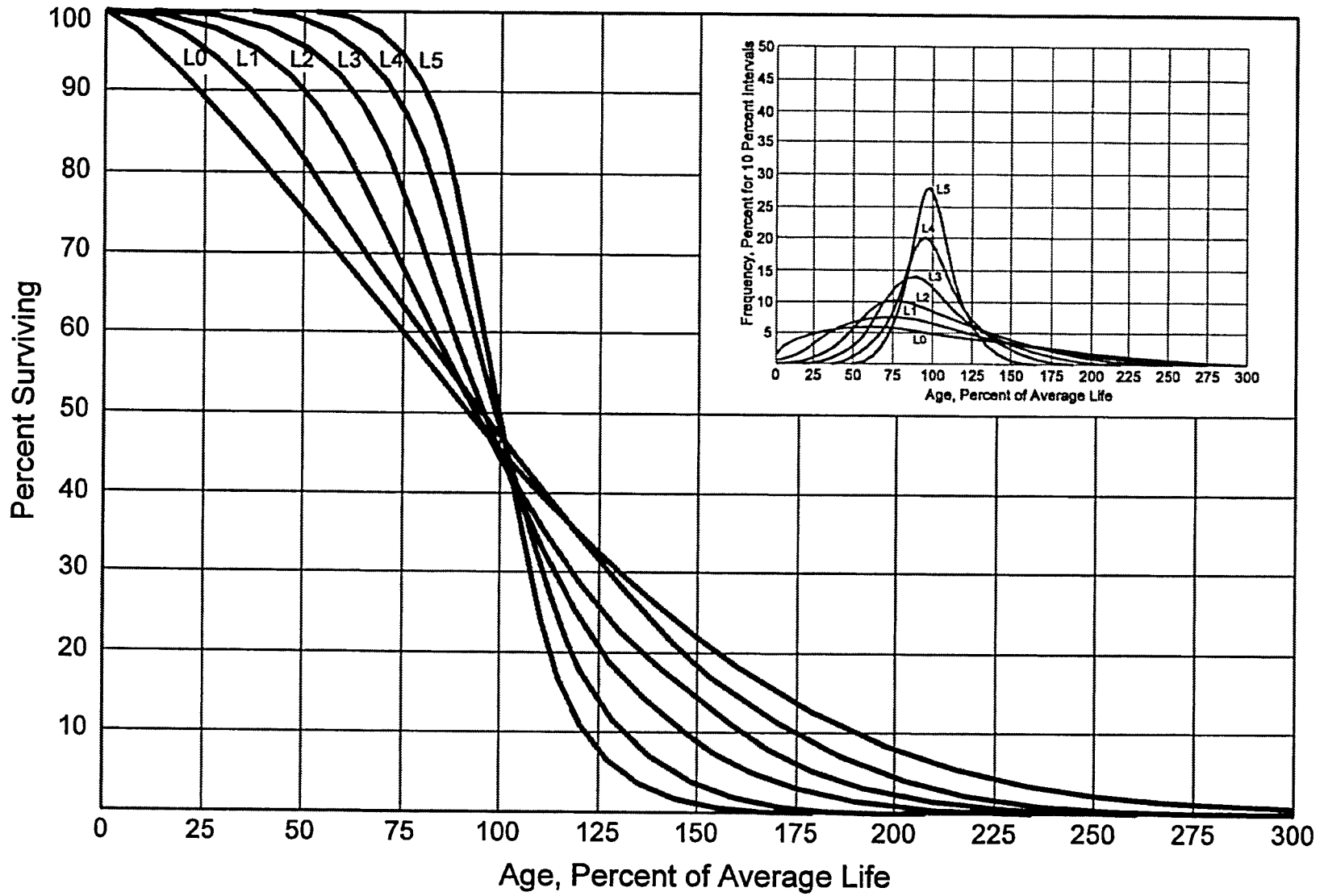


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

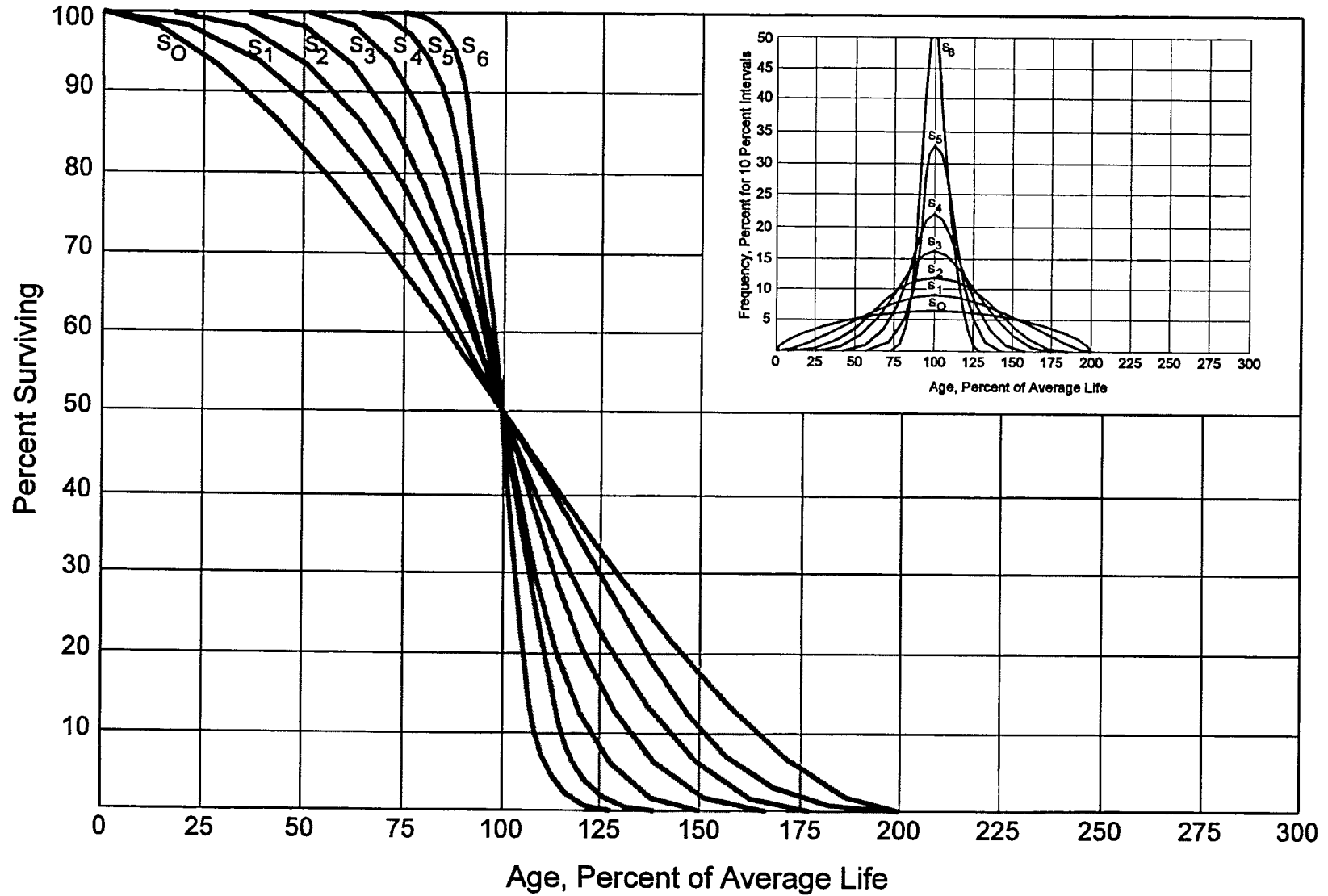


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

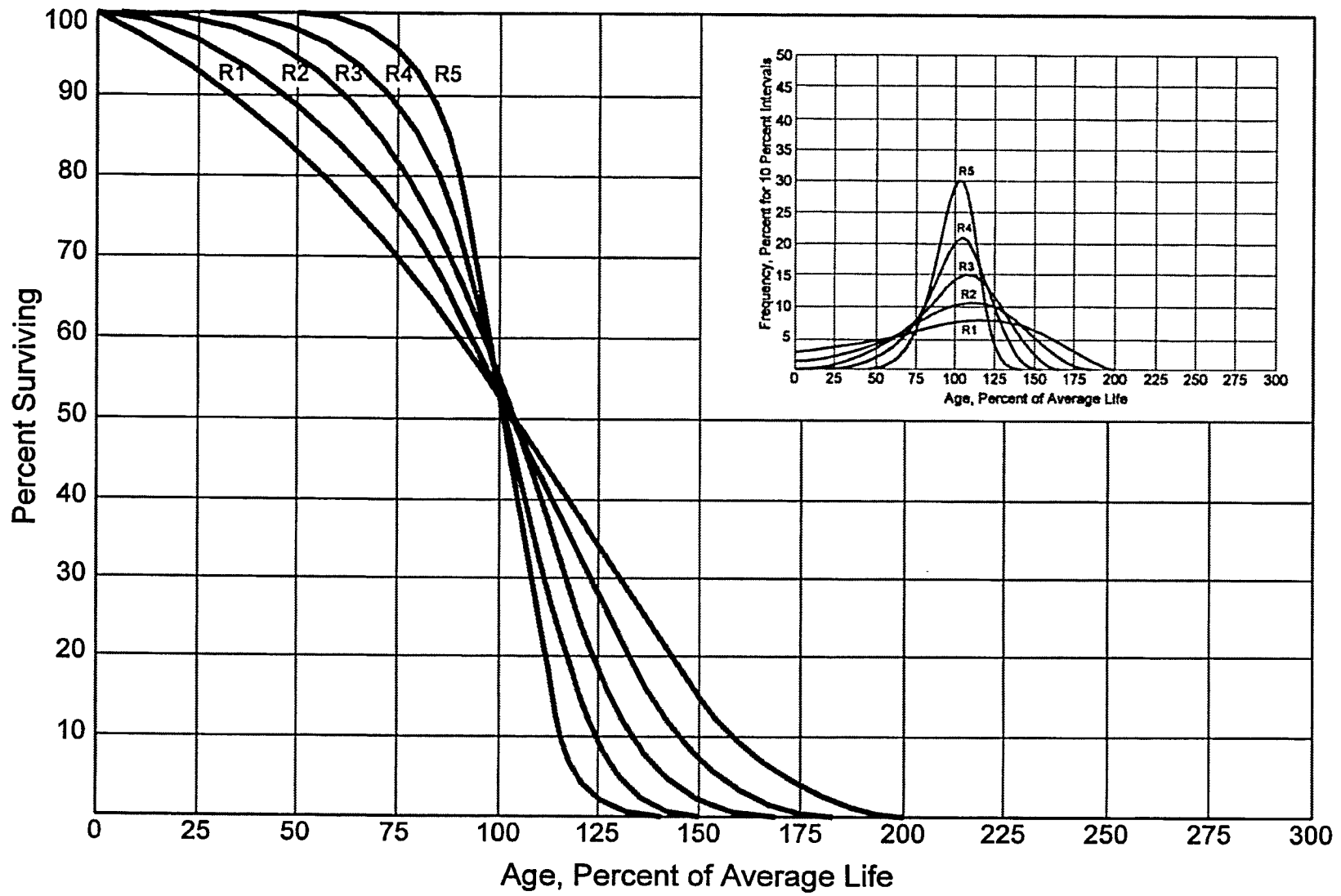


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

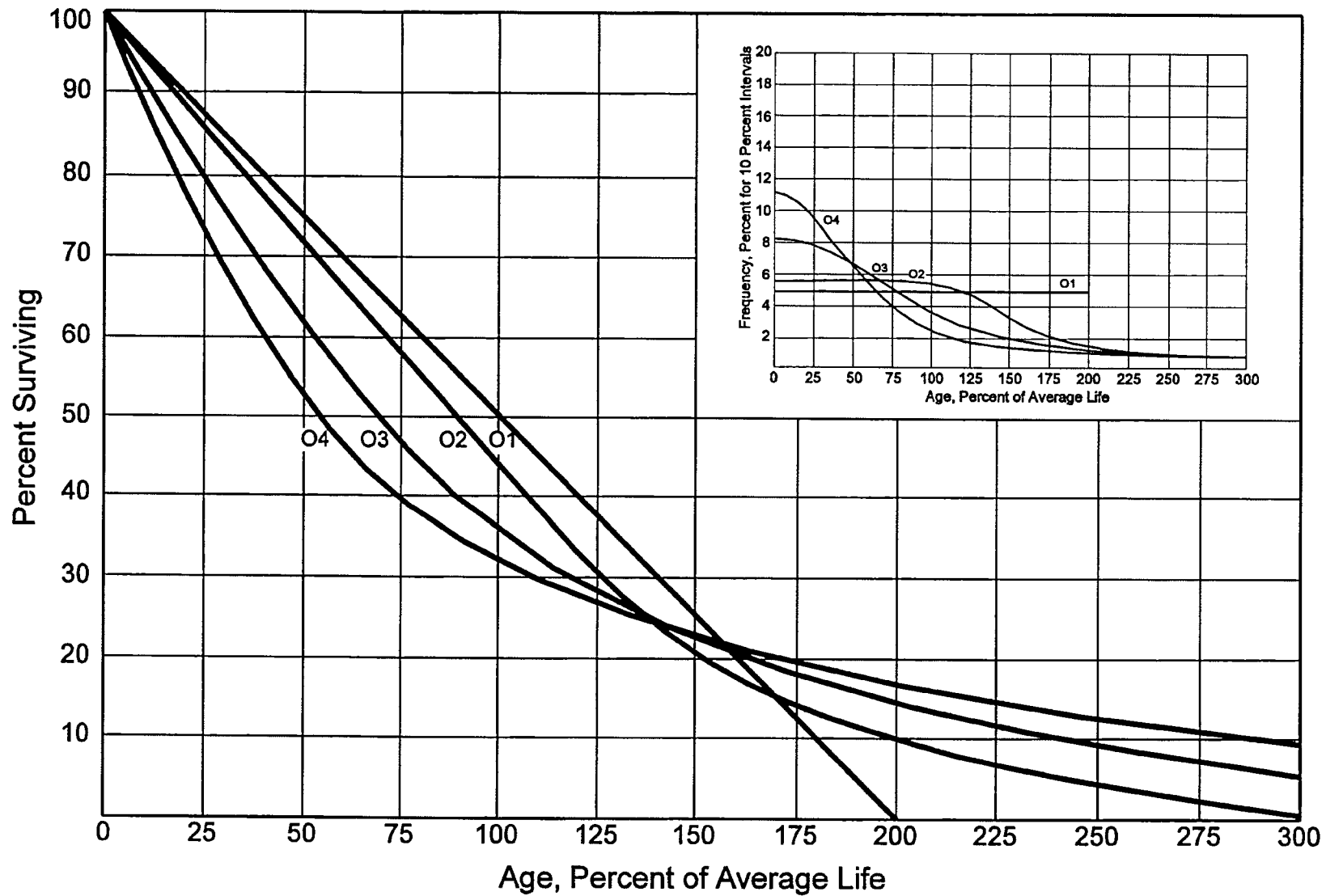


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

four families, was published in 1935 in the form of the Experiment Station's Bulletin 125¹. These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation²." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation"⁵ and "Methods of Estimating Utility Plant Life".⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table based on the age at retirement in years follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2001-2010 during which there were placements during the years 1996-2010. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-13 and II-14. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which allows, \$10,000 of the dollars invested in 1996 were retired in 2001. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the staircase line drawn on the table beginning with the 2001 retirements of 1996 installations and ending with the 2010 retirements of the 2005 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

TABLE 1. RETIREMENTS FOR EACH YEAR 2001-2010
SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010

Placement Band 1996-2010

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2001 (2)	2002 (3)	2003 (4)	2004 (5)	2005 (6)	2006 (7)	2007 (8)	2008 (9)	2009 (10)	2010 (11)		
1996	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1997	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1998	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1999	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2000	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2001	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2002		5	11	12	13	14	15	16	18	20	113	7½-8½
2003			6	12	13	15	16	17	19	19	124	6½-7½
2004				6	13	15	16	17	19	19	131	5½-6½
2005					7	14	16	17	19	20	143	4½-5½
2006						8	18	20	22	23	146	3½-4½
2007							9	20	22	25	150	2½-3½
2008								11	23	25	151	1½-2½
2009									11	24	153	½-1½
2010										13	80	0-½
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2001-2010
SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010

Placement Band 1996-2010

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2001 (2)	2002 (3)	2003 (4)	2004 (5)	2005 (6)	2006 (7)	2007 (8)	2008 (9)	2009 (10)	2010 (11)		
1996	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1997	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1998	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1999	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2000	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2001	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2002	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2003	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2004	-	-	-	-	-	-	-	-	-	-	-	5½-6½
2005	-	-	-	-	-	-	-	(12) ^b	-	-	-	4½-5½
2006	-	-	-	-	-	-	-	-	22 ^a	-	-	3½-4½
2007	-	-	-	-	-	-	-	(19) ^b	-	-	10	2½-3½
2008	-	-	-	-	-	-	-	-	-	-	-	1½-2½
2009	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	½-1½
2010	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-16.

The surviving plant at the beginning of each year from 2001 through 2010 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2006 are calculated in the following manner:

TABLE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2001-2010
 SUMMARIZED BY AGE INTERVAL

Experience Band 2001-2010

Placement Band 1996-2010

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	<u>2001</u> (2)	<u>2002</u> (3)	<u>2003</u> (4)	<u>2004</u> (5)	<u>2005</u> (6)	<u>2006</u> (7)	<u>2007</u> (8)	<u>2008</u> (9)	<u>2009</u> (10)	<u>2010</u> (11)		
1996	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1997	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1998	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1999	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2000	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2001	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2002		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2003			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2004				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2005					660 ^a	653	639	623	628	609	3,789	4½-5½
2006						750 ^a	742	724	685	663	4,332	3½-4½
2007							850 ^a	841	821	799	4,955	2½-3½
2008								960 ^a	949	926	5,719	1½-2½
2009									1,080 ^a	1,069	6,579	½-1½
2010										1,220 ^a	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^a Additions during the year.

Exposures at age 0 = amount of addition	=	\$750,000
Exposures at age ½ = \$750,000 - \$ 8,000	=	\$742,000
Exposures at age 1½ = \$742,000 - \$18,000	=	\$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	=	\$685,000
Exposures at age 3½ = \$685,000 - \$22,000	=	\$663,000

For the entire experience band 2001-2010 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Schedule 4 on page II-18, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirement during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

**SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD**

Experience Band 2001-2010

Placement Band 1996-2010

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u>	<u>Exposures at Beginning of Age Interval</u>	<u>Retirements During Age Interval</u>	<u>Retirement Ratio</u>	<u>Survivor Ratio</u>	<u>Percent Surviving at Beginning of Age Interval</u>
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
Total	<u>44,780</u>	<u>1,606</u>			35.66

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between

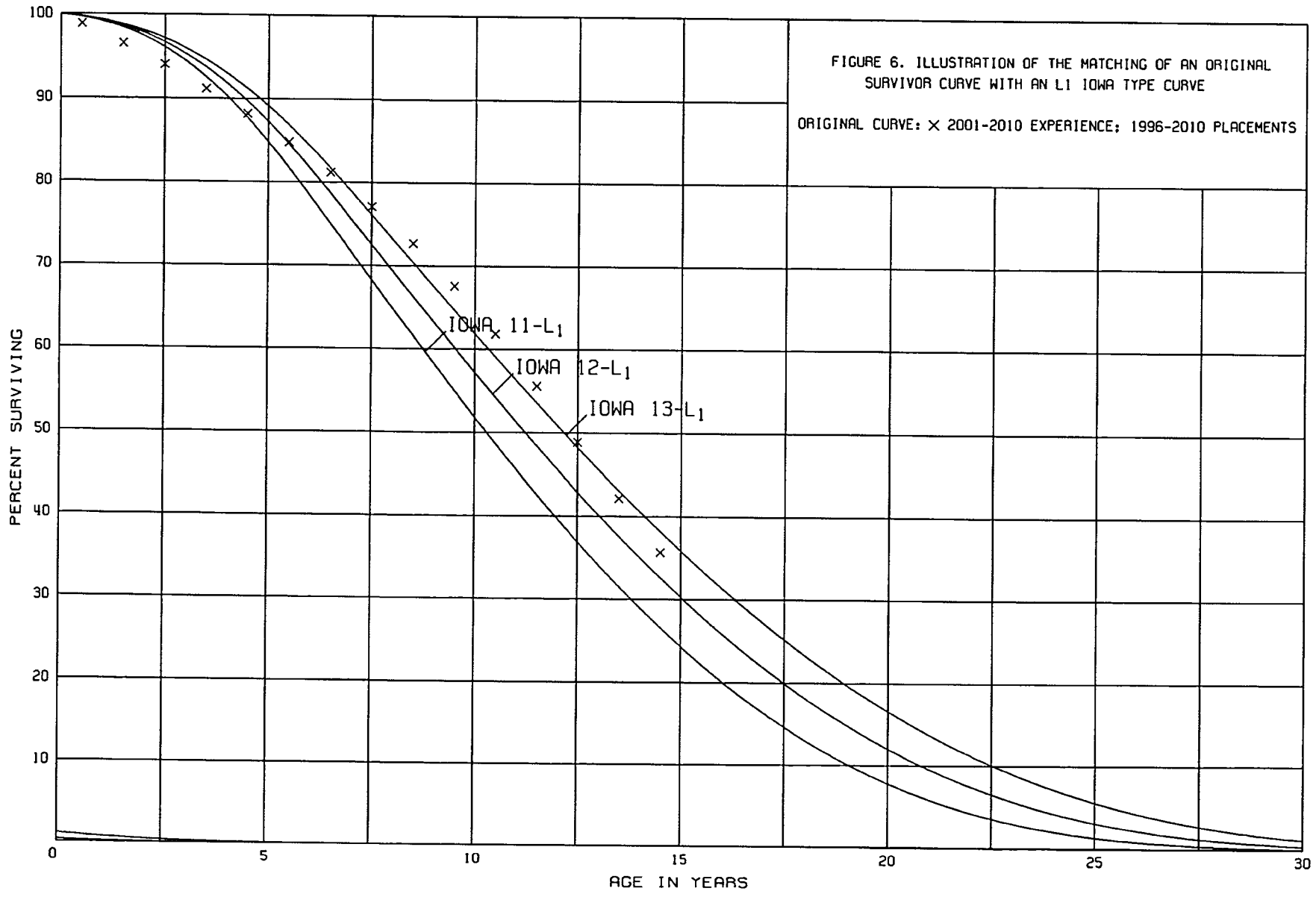


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL CURVE: x 2001-2010 EXPERIENCE; 1996-2010 PLACEMENTS

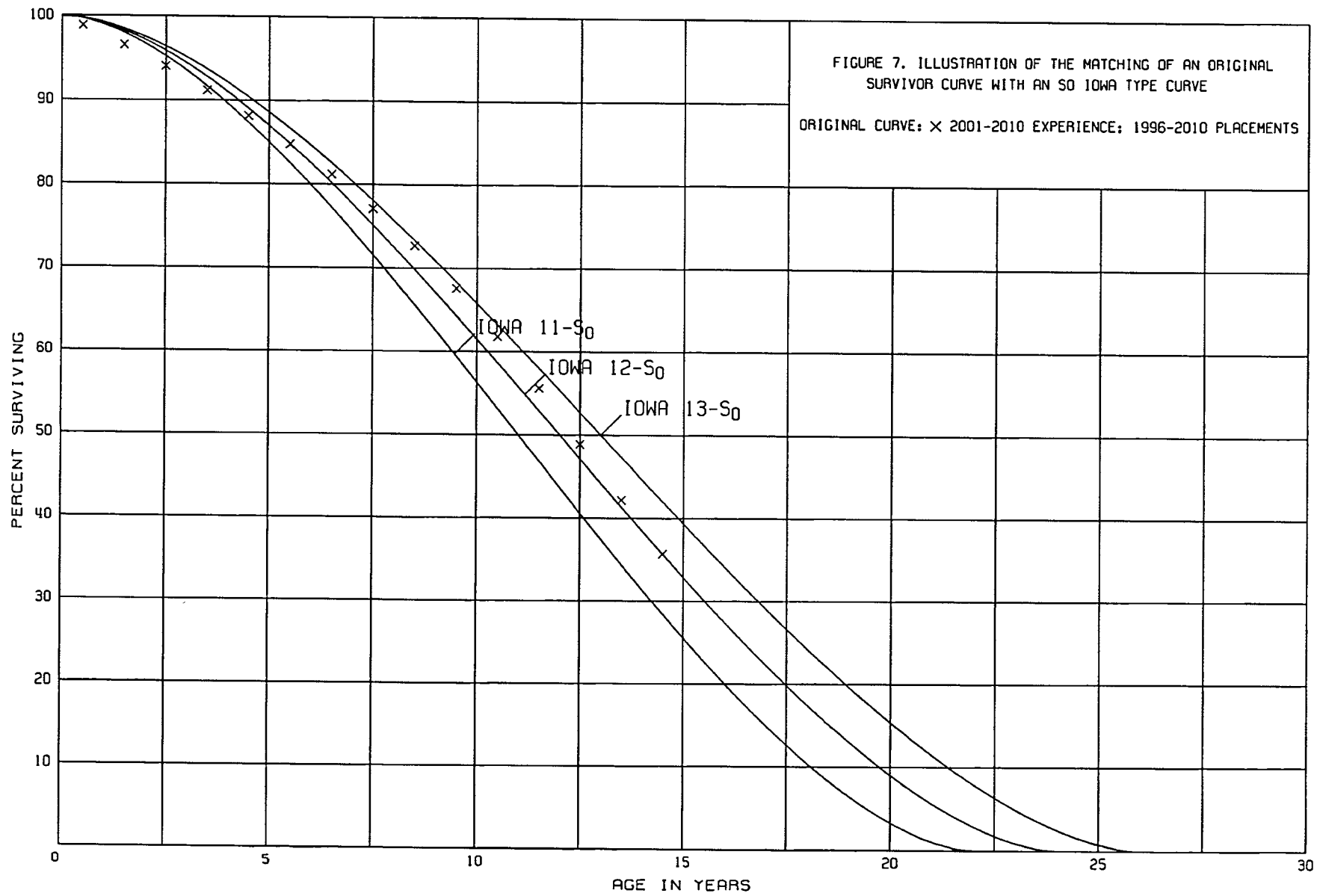
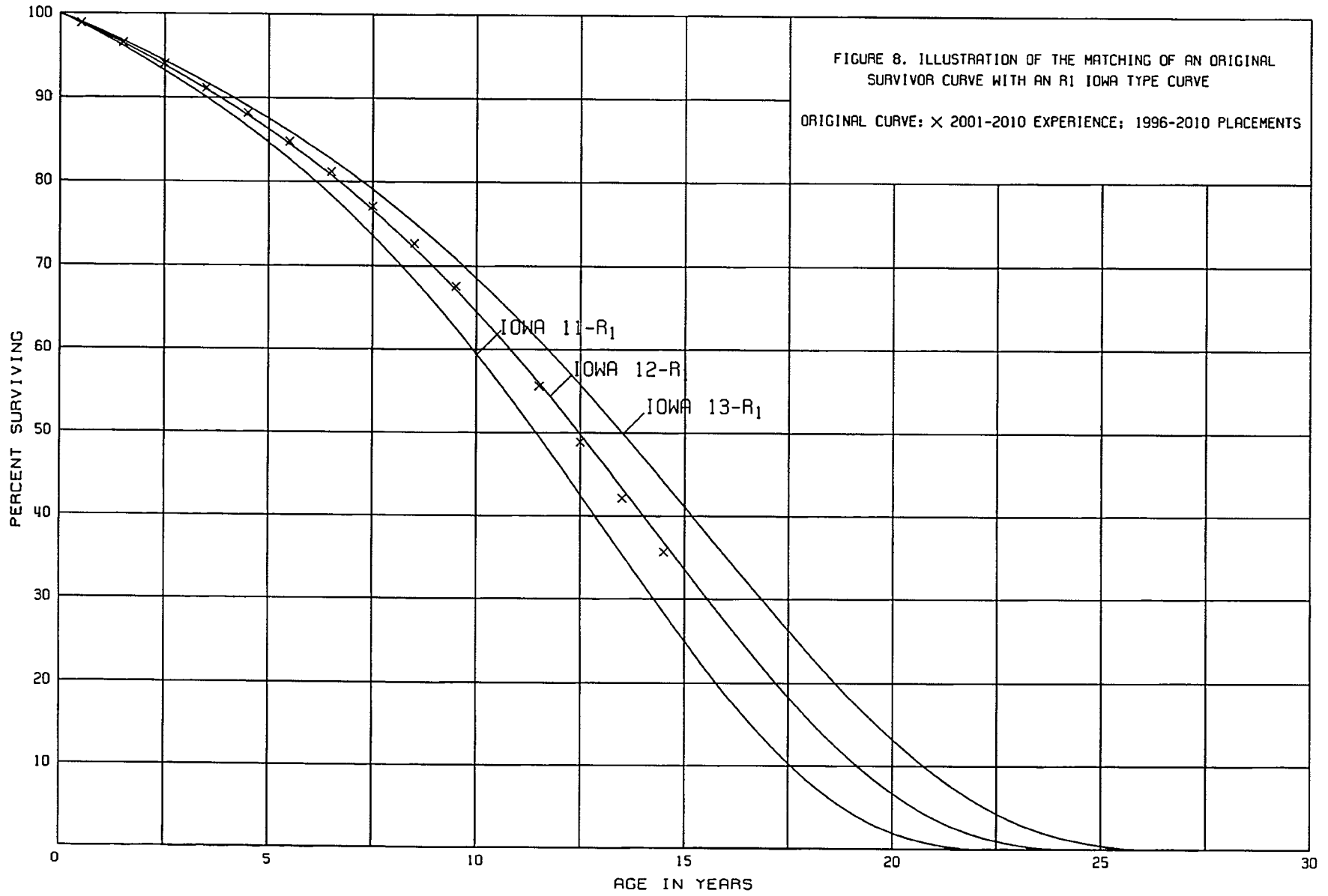


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE
ORIGINAL CURVE: x 2001-2010 EXPERIENCE; 1996-2010 PLACEMENTS



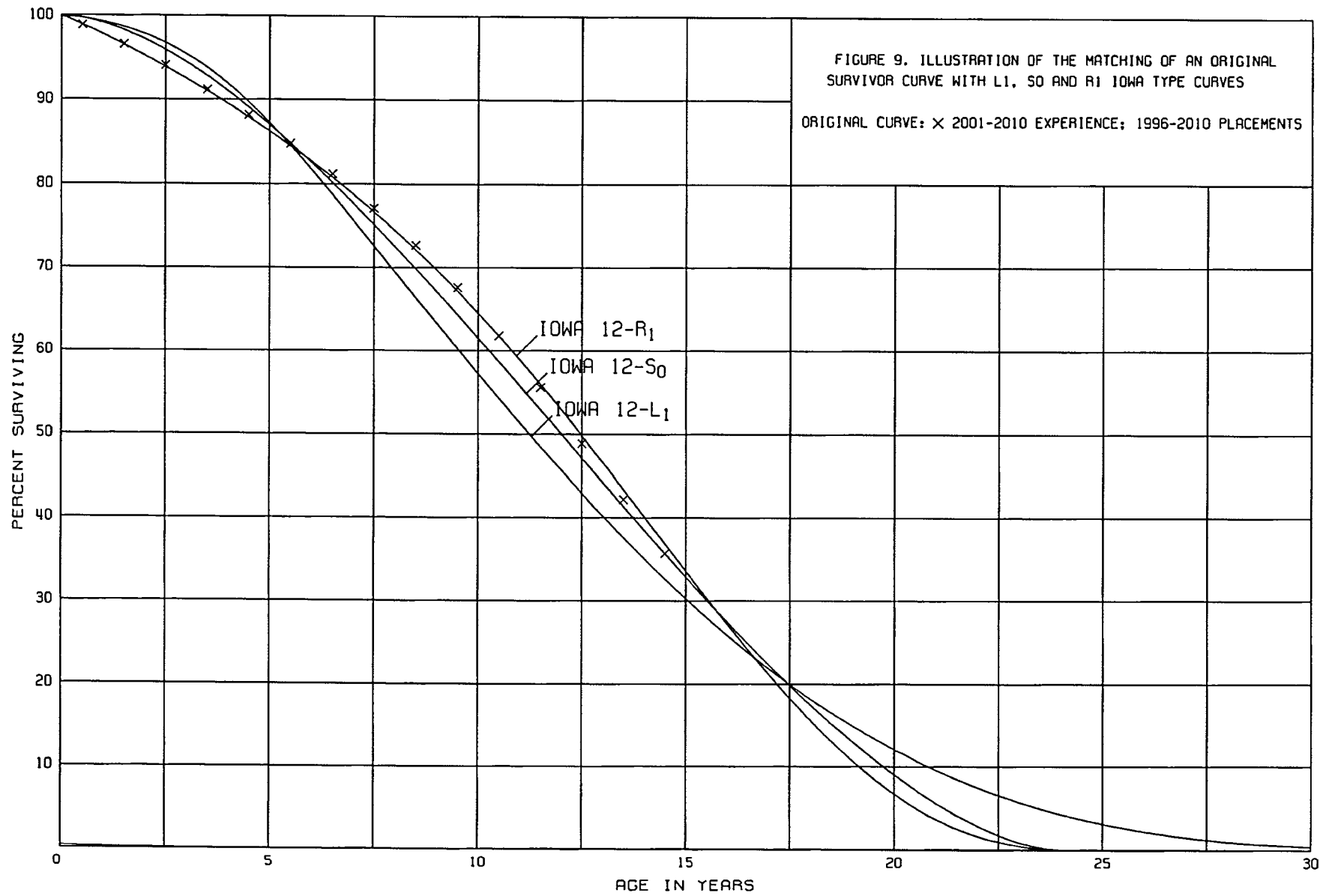


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L₁, S₀ AND R₁ IOWA TYPE CURVES

ORIGINAL CURVE: X 2001-2010 EXPERIENCE; 1996-2010 PLACEMENTS

12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Judgment. The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for Duquesne Light Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Account Number and Title

352	Structures and Improvements
353	Station Equipment
354	Towers and Fixtures
355	Poles and Fixtures
356	Overhead Conductors and Devices
362.1	Station Equipment - Company Stations
362.2	Station Equipment - Customer High Tension
367	Underground Conductors and Devices
368.1	Line Transformers - Overhead
368.3	Line Transformers - Conventional Distribution
368.5	Line Transformers - Network
368.7	Line Transformers - Underground Residential Distribution
370	Meters

- 373 Street Lighting and Signal Systems
- 390.1 Structures and Improvements
- 396 Power Operated Equipment

Account 362.1, Station Equipment - Company Stations, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1964 through 2009. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-52 and the life tables for the experience bands plotted on the chart follow it.

The rates of retirements of station equipment have been consistent over the course of the experience band. Discussions with operating and management personnel indicated that the life characteristics of station equipment will be similar in the future as they have been in the past. Typical service lives for station equipment of other electric companies range from 45 to 60 years. The Iowa 53-R1 survivor curve, within the range of others, is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 65 and reflects the outlook of management.

For Account 365.01, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1964-2009 and 1990-2009 experience bands. Most recent retirements have been due to deterioration. Retirements related to expansion projects, that tend to result in retirements of younger property, have maintained a steady state. Typical service lives for overhead conductors and devices range from 40 to 55 years. The Iowa 48-

R1 survivor curve is within the range of other estimates, is a reasonable interpretation of a significant portion of the survivor curve through age 70 and reflects the outlook of management.

The survivor curve estimate for Account 364.11, Poles and Fixtures, is the Iowa 50-R2. The estimate is based on the results of experience band analyses for the period 1964-1993 and 1964-2009. The addition of the 1994 through 2009 experience results in a significantly longer indication of service that is well beyond the typical range of lives of 30 to 55 years for distribution poles. The retirement of poles during this period has been affected by a property record system conversion. During the conversion process, many pole retirements were priced using the first-in first-out convention rather than actual installation years. With completion of the conversion process, retirements will be priced based on actual installation years and the life will move toward the indication based on data through 1993.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page III-12

The major structures included in Accounts 352, 361 and 390.1, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 36 structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 55 to 60 years from the date of initial installation or 40 years from a major rehabilitation and varied within this range based on individual circumstances, such as size, condition, type of construction, location, and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 55-R3, 65-R2.5 and 55-R1.5 interim survivor curves were judged appropriate for the major structures based on the 1964-2009 interim retirement experience, our observations of the buildings, consideration of the typical presence of facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other electric companies.

Generally, the survivor curve estimates for the remainder of the accounts, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is

determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of March 31, 2011, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account,

based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

Equal Life Group Procedure. In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\text{Whole Life Future Accruals}}{\text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\text{Book Cost} - \text{Calc. Reserve}}{\text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = 1 - \frac{\text{Remaining Life}}{\text{Service Life}}$$

Inasmuch as service life minus remaining life equals age when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation using an Iowa 10-S3 survivor curve and a March 31, 2011 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
 CALCULATION DATE.. 3-31-2011
 SURVIVOR CURVE.... 10-S3

AGE INTERVAL		RETIREMENTS		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL					
(1)	(2)	(3)	INTERVAL	ACCUAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
			(4)	(5)=(4)/(3)	(6)	ACCUALS	SURVIVING	(9)	(10)
						(7)	(8)		
0.000	0.250	0.125	0.00000	0.00000000000	2011	6.71161978857	62.500000	0.1074	0.0134
0.250	1.250	0.750	0.00012	0.00016000000	2010	10.73851166171	99.999938	0.1074	0.0806
1.250	2.250	1.750	0.00869	0.00496571429	2009	10.73594880456	99.995530	0.1074	0.1880
2.250	3.250	2.750	0.10463	0.03804727273	2008	10.71444231105	99.938873	0.1072	0.2948
3.250	4.250	3.750	0.54402	0.14507200000	2007	10.62288267469	99.614550	0.1066	0.3998
4.250	5.250	4.750	1.73422	0.36509894737	2006	10.36779720100	98.475428	0.1053	0.5002
5.250	6.250	5.750	3.99276	0.69439304348	2005	9.83805120558	95.611935	0.1029	0.5917
6.250	7.250	6.750	7.24340	1.07309629630	2004	8.95430653569	89.993858	0.0995	0.6716
7.250	8.250	7.750	10.88169	1.40408903226	2003	7.71571387141	80.931315	0.0953	0.7386
8.250	9.250	8.750	13.93456	1.59252114286	2002	6.21740878385	68.523190	0.0907	0.7936
9.250	10.250	9.750	15.45226	1.58484717949	2001	4.62872462267	53.829780	0.0860	0.8385
10.250	11.250	10.750	14.93133	1.38896093023	2000	3.14182056781	38.637983	0.0813	0.8740
11.250	12.250	11.750	12.54661	1.06779659574	1999	1.91344180483	24.899010	0.0768	0.9024
12.250	13.250	12.750	9.07012	0.71138196078	1998	1.02385252657	14.090648	0.0727	0.9269
13.250	14.250	13.750	5.51985	0.40144363636	1997	0.46743972800	6.795665	0.0688	0.9460
14.250	15.250	14.750	2.72259	0.18458237288	1996	0.17442672338	2.674445	0.0652	0.9617
15.250	16.250	15.750	1.01946	0.06472761905	1995	0.04977172741	0.803418	0.0619	0.9749
16.250	17.250	16.750	0.25754	0.01537552239	1994	0.00972015669	0.164918	0.0589	0.9866
17.250	18.250	17.750	0.03471	0.00195549296	1993	0.00105464902	0.018795	0.0561	0.9958
18.250	19.200	18.725	0.00144	0.00007690254	1992	0.00003652871	0.000684	0.0534	1.0000
TOTAL		100.00000							

each one-year age interval coincides with the calculation date, e.g., March 31 in this case.

This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 10-S3 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2011), the

summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 10.73851166171 for 2010 equals one-half of 0.00016000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2011 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to March 31. Inasmuch as the overall calculation is centered on March 31, 2011, the accrual for 2011 installations (during the twelve months) represents only one-half of one year, one-half of the year prior to March 31 plus one-half year following March 31. For this reason, the first figure in column 7, for vintage 2011, equals the group annual accrual for 2011 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 10-S3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at March 31, 2011.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period,

over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture	20
EDP Equipment	5
393, Stores Equipment	30
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of March 31, 2011, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the

original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure for vintage prior to 1983 and the equal life group procedure for vintage 1983 and subsequent, based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of March 31, 2011. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to March 31, 2011, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled, "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when

applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

Table 1 sets forth a summary of the results of the study, as applied to the original cost of electric plant as of March 31, 2011, is presented on pages III-4 through III-6 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant. Table 2 sets forth a bringforward of the book reserve from March 31, 2010 to March 31, 2011. Table 3 represents the calculation of depreciation accruals for the twelve months ended March 31, 2011. Table 4 sets forth the amortization of experienced and estimated net salvage for the five-year period, 2006-2010.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2011

Depreciable Group	Survivor Curve	Original Cost at March 31, 2011	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Depreciable Plant								
Transmission Plant								
352	Structures and Improvements							
	Major Structures	55-R3 *	6,245,028.16	3,390,445	2,854,582	181,228	15.8	2.90
	Other Small Structures	45-R3	2,686,912.59	1,236,090	1,450,822	61,066	23.8	2.27
	<i>Total Account 352</i>		<u>8,931,940.75</u>	<u>4,626,535</u>	<u>4,305,404</u>	<u>242,294</u>	17.8	2.71
353	Station Equipment	41-S0	272,040,024.33	66,338,201	205,701,827	8,917,803	23.1	3.28
354	Towers and Fixtures	70-R3	75,626,790.65	24,710,788	50,916,003	1,268,811	40.1	1.68
355	Poles and Fixtures	50-R2.5	15,690,452.93	1,044,303	14,646,146	441,368	33.2	2.81
356	Overhead Conductors and Devices	55-R3	87,461,905.21	22,686,629	64,775,277	1,755,745	36.9	2.01
357	Underground Conduit	60-R4	66,244,827.41	19,119,017	47,125,813	1,221,442	38.6	1.84
358	Underground Conductors and Devices	55-R4	<u>45,985,630.65</u>	<u>13,141,447</u>	<u>32,844,184</u>	<u>853,644</u>	38.5	1.86
	Total Transmission Plant		571,981,571.93	151,666,920	420,314,654	14,701,107	28.6	2.57
Distribution Plant								
361	Structures and Improvements							
	Major Structures	65-R2.5 *	33,732,292.22	19,477,879	14,254,418	825,293	17.3	2.45
	Other Small Structures	45-R3	18,657,082.83	8,686,020	9,971,064	412,534	24.2	2.21
	<i>Total Account 361</i>		<u>52,389,375.05</u>	<u>28,163,899</u>	<u>24,225,482</u>	<u>1,237,827</u>	19.6	2.36
362	Station Equipment							
	Company Stations	53-R1	354,993,151.72	83,119,928	271,873,224	9,130,489	29.8	2.57
	Customer High Tension	40-R0.5	32,741,120.37	12,558,437	20,182,682	981,176	20.6	3.00
	<i>Total Account 362</i>		<u>387,734,272.09</u>	<u>95,678,365</u>	<u>292,055,906</u>	<u>10,111,665</u>	28.9	2.61
364.11	Poles, Towers and Fixtures	50-R2	329,639,384.02	128,088,298	201,551,088	7,151,483	28.2	2.17
365.01	Overhead Conductors and Devices	48-R1	373,364,094.09	106,673,213	266,690,887	10,046,020	26.5	2.69
366	Underground Conduit	70-R4	113,823,548.51	34,944,599	78,878,950	1,994,513	39.5	1.75
367	Underground Conductors and Devices	50-R1.5	245,427,970.96	80,377,235	165,050,733	5,520,634	29.9	2.25
368	Line Transformers							
	Overhead	40-S0	172,707,098.07	45,897,751	126,809,349	5,746,388	22.1	3.33
	Conventional Distribution	44-R1	43,001,953.52	11,611,283	31,390,673	1,345,788	23.3	3.13
	Network	50-R1	32,865,189.82	7,495,182	25,370,011	910,255	27.9	2.77
	Underground Res. Distribution	40-R1.5	21,085,389.43	5,892,766	15,192,620	688,837	22.1	3.27
	<i>Total Account 368</i>		<u>269,659,630.84</u>	<u>70,896,982</u>	<u>198,762,653</u>	<u>8,691,268</u>		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2011

Depreciable Group		Survivor Curve	Original Cost at March 31, 2011	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
369.2	Services	65-R3	92,957,352.83	30,681,101	62,276,252	1,540,757	40.4	1.66
370	Meters	31-R2.5 *	104,169,873.47	47,157,041	57,012,833	7,921,805	7.2	7.60
370.1	Meters - Communication Equipment	10-S3	2,653,279.28	1,862,067	791,213	369,658	2.1	13.93
373	Street Lighting Equipment	27-R0.5	35,432,291.68	23,729,362	11,702,929	827,626	14.1	2.34
Total Distribution Plant			2,007,251,072.82	648,252,162	1,358,998,926	55,413,256	24.5	2.76
General Plant								
390	Structures and Improvements							
	Major Structures	55-R1.5 *	78,713,245.52	17,407,917	61,305,328	3,400,039	18.0	4.32
	Other Small Structures	45-R3	12,105,062.35	575,310	11,529,753	323,949	35.6	2.68
	<i>Total Account 390</i>		90,818,307.87	17,983,227	72,835,081	3,723,988	19.6	4.10
391	Office Furniture and Equipment							
	Office Furniture	20-SQ	2,745,259.31	1,390,900	1,354,358	137,346	9.9	5.00
	EDP Equipment	5-SQ	5,490,794.14	2,141,000	3,349,795	1,098,081	3.1	20.00
	<i>Total Account 391</i>		8,236,053.45	3,531,900	4,704,153	1,235,427	3.8	15.00
392	Transportation Equipment							
	Passenger Cars		15,546,347.96			**		
	Other Than Cars		41,313,378.01			**		
	<i>Total Account 392</i>		56,859,725.97	32,244,563	24,615,164			
393	Stores Equipment	30-SQ	2,729,118.41	1,399,835	1,329,284	90,843	14.6	3.33
394	Tools, Shop and Garage Equipment	25-SQ	11,459,753.62	4,790,000	6,669,756	458,866	14.5	4.00
395	Laboratory Equipment	20-SQ	4,565,917.11	2,900,500	1,665,418	228,500	7.3	5.00
396	Power Operated Equipment	20-S0.5	1,285,304.07	823,591	461,713	**		
397	Communication Equipment	15-SQ	62,921,138.98	26,202,000	36,719,139	4,197,177	8.7	6.67
398	Miscellaneous Equipment	20-SQ	457,633.27	239,500	218,135	22,894	9.5	5.00
Total General Plant			239,332,952.75	90,115,116	149,217,843	9,957,695	15.0	4.16
Total Depreciable Plant			2,818,565,597.50	890,034,198	1,928,531,423	80,072,058		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2011

Depreciable Group (1)	Survivor Curve (2)	Original Cost at March 31, 2011 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Unrecovered Adjustment for Amortization							
391	Office Furniture and Equipment						
	Office Furniture		1,701,454		170,145 ***		
	EDP Equipment		5,312,458		531,246 ***		
	<i>Total Account 391</i>		<u>7,013,912</u>		<u>701,391</u>		
393	Stores Equipment		347,591		34,759 ***		
394	Tools, Shop and Garage Equipment		1,928,768		192,877 ***		
395	Laboratory Equipment		1,294,465		129,447 ***		
397	Communication Equipment		11,091,247		1,109,125 ***		
398	Miscellaneous Equipment		<u>107,761</u>		<u>10,776 ***</u>		
	Total Unrecovered Adjustment for Amortization		21,783,744		2,178,374		
Intangible and Nondepreciable Plant							
301	Organization	100,275.19					
302	Franchises and Consents	6,830.09					
303	Misc Intangible Plant	25,262,971.66	6,779,557				
350	Land and Land Rights	17,557,085.31					
359	Roads and Trails		(2,475)				
360	Land and Land Rights	11,057,878.52					
389	Land and Land Rights	5,891,898.16					
390.2	Structures and Improvements - Leaseholds	<u>8,100,318.30</u>	<u>4,052,099</u>				
	Total Intangible and Nondepreciable Plant	67,977,257.23	10,829,181				
	Total Utility Plant	<u>2,886,542,854.73</u>	<u>879,079,635</u>		<u>82,250,432</u>		

NOTE: Transportation was switched from group to individual with gain loss.

* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

** Annual Accrual is charged on a vehicle by vehicle basis.

*** 10-year Amortization of Unrecovered Reserve related to implementation to Amortization accounting.

DUQUESNE LIGHT COMPANY

TABLE 2. BRINGFORWARD TO MARCH 31, 2011 OF THE BOOK RESERVE AS OF MARCH 31, 2010

Depreciable Group (1)	Book Reserve as of March 31, 2010 (2)	Annual Accruals (3)	Amortization of Net Salvage (4)	Retirements (5)	Gross Salvage (6)	Cost of Removal (7)	Misc. Debits & Credits (8)	Book Reserve at End of Period (9)	Book Reserve as a Percent of Original Cost (10)
Transmission Plant									
352 Structures and Improvements	4,380,325	244,778	1,432					4,626,535	51.80
353 Station Equipment	65,381,335	8,062,652	281,615	6,904,113	138,082	621,370		66,338,201	24.39
354 Towers and Fixtures	25,263,588	1,196,645	360,080	1,009,342		1,100,183		24,710,788	32.67
355 Poles and Fixtures	2,237,643	360,603	233,019	698,032		1,088,930		1,044,303	6.66
356 Overhead Conductors and Devices	21,315,472	1,647,513	274,468	285,401	88,474	353,897		22,686,629	25.94
357 Underground Conduit	17,929,014	1,190,003						19,119,017	28.86
358 Underground Conductors and Devices	12,325,291	816,156						13,141,447	28.58
359 Roads and Trails	(2,475)							(2,475)	(0.01)
Total Transmission Plant	148,830,193	13,518,350	1,150,614	8,896,888	226,556	3,164,380	0	151,664,445	
Distribution Plant									
361 Structures and Improvements	26,858,091	1,286,704	19,104					28,163,899	53.76
362 Station Equipment	95,038,522	9,515,514	476,877	8,350,489	501,029	1,503,088		95,678,365	24.68
364 11 Poles, Towers and Fixtures	124,415,349	6,898,157	1,764,249	1,995,783	1,057,765	4,051,439		128,088,298	38.86
365.01 Overhead Conductors and Devices	106,164,732	8,833,953	253,611	7,799,167	3,899,584	4,679,500		106,673,213	28.57
366 Underground Conduit	33,388,476	1,958,077	82,086	179,274		304,766		34,944,599	30.70
367 Underground Conductors and Devices	75,230,742	5,608,044	753,745	769,175	315,362	761,483		80,377,235	32.75
368 Line Transformers	66,622,054	8,611,501	655,910	4,379,371	744,493	1,357,605		70,896,982	26.29
369.2 Services	31,266,182	1,416,793	1,182,049	292,103	376,813	3,268,633		30,681,101	33.01
370 Meters	44,319,829	2,944,293	81,235	160,954		27,362		47,157,041	45.27
370.1 Meters - Communication Equipment	1,349,739	511,552	776					1,862,067	70.18
373 Street Lighting Equipment	22,860,754	887,368	186,928	142,839		62,849		23,729,362	66.97
Total Distribution Plant	627,514,470	48,471,956	5,456,570	24,069,155	6,895,046	16,016,725	0	648,252,162	
General Plant									
390 Structures and Improvements	26,912,844	3,504,130	135,155	12,568,902				17,983,227	17.39
391 1 Office Furniture	924,303	597,672		1,832,529				(310,554)	(11.31)
391 2 E D P Equipment	(1,581,855)	1,227,553		2,817,156				(3,171,458)	(25.39)
392 Transportation Equipment	28,331,037	4,008,238	(94,712)					32,244,563	56.71
393 Stores Equipment	948,621	109,797		6,174				1,052,244	38.56
394 Tools, Shop and Garage Equipment	4,275,498	592,685		2,006,951				2,861,232	24.97
395 Laboratory Equipment	1,582,089	326,806		302,860				1,608,035	35.17
396 Power Operated Equipment	779,673	43,952	(34)					823,591	64.08
397 Communication Equipment	12,357,821	4,449,970	164,708	1,773,091		88,655		15,110,753	24.02
398 Miscellaneous Equipment	120,939	22,565		11,765				131,739	28.79
Total General Plant	74,650,970	14,883,368	205,117	21,319,428	0	88,655	0	68,331,372	
Total Depreciable Plant	850,995,633	76,873,674	6,812,301	54,285,471	7,121,602	19,269,760	0	868,247,979	
Intangible and Nondepreciable Plant									
303 Misc Intangible Plant	5,688,314	2,681,259		1,590,016				6,779,557	
390.2 Structures and Improvements - Leaseholds	5,047,094	383,180		1,378,175				4,052,099	
Total Intangible and Nondepreciable Plant	10,735,408	3,064,439	0	2,968,191	0	0	0	10,831,656	
Total Utility Plant	861,731,041	79,938,113	6,812,301	57,253,662	7,121,602	19,269,760	0	879,079,635	

DUQUESNE LIGHT COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2011

<u>Depreciable Group</u>	<u>Original Cost at March 31, 2010</u>	<u>Original Cost at March 31, 2011</u>	<u>Annual Accrual Rate, Percent</u>	<u>Annual Accrual Amount</u>	
(1)	(2)	(3)	(4)	(5)	
Depreciable Plant					
Transmission Plant					
352	Structures and Improvements				
	Major Structures	6,245,028.16	6,245,028.16	2.93	182,979
	Other Small Structures	2,686,912.59	2,686,912.59	2.30	61,799
	<i>Total Account 352</i>	<u>8,931,940.75</u>	<u>8,931,940.75</u>		<u>244,778</u>
353	Station Equipment	233,455,401.04	272,040,024.33	3.19	8,062,652
354	Towers and Fixtures	69,421,147.49	75,626,790.65	1.65	1,196,645
355	Poles and Fixtures	12,481,637.97	15,690,452.93	2.56	360,603
356	Overhead Conductors and Devices	76,469,758.88	87,461,905.21	2.01	1,647,513
357	Underground Conduit	62,404,194.41	66,244,827.41	1.85	1,190,003
358	Underground Conductors and Devices	42,247,497.65	45,985,630.65	1.85	816,156
	Total Transmission Plant	505,411,578.19	571,981,571.93		13,518,350
Distribution Plant					
361	Structures and Improvements				
	Major Structures	33,732,292.22	33,732,292.22	2.57	866,920
	Other Small Structures	18,657,082.83	18,657,082.83	2.25	419,784
	<i>Total Account 361</i>	<u>52,389,375.05</u>	<u>52,389,375.05</u>		<u>1,286,704</u>
362	Station Equipment				
	Company Stations	325,049,958.37	354,993,151.72	2.50	8,500,539
	Customer High Tension	32,741,120.37	32,741,120.37	3.10	1,014,975
	<i>Total Account 362</i>	<u>357,791,078.74</u>	<u>387,734,272.09</u>		<u>9,515,514</u>
364.11	Poles, Towers and Fixtures	315,048,144.49	329,639,384.02	2.14	6,898,157
365.01	Overhead Conductors and Devices	327,743,286.54	373,364,094.09	2.52	8,833,953
366	Underground Conduit	107,428,069.82	113,823,548.51	1.77	1,958,077
367	Underground Conductors and Devices	240,116,953.98	245,427,970.96	2.31	5,608,044
368	Line Transformers				
	Overhead	166,056,140.87	172,707,098.07	3.37	5,708,161
	Conventional Distribution	40,601,794.65	43,001,953.52	3.20	1,337,660
	Network	31,017,083.08	32,865,189.82	2.79	891,158
	Underground Res. Distribution	19,918,962.08	21,085,389.43	3.29	674,522
	<i>Total Account 368</i>	<u>257,593,980.68</u>	<u>269,659,630.84</u>		<u>8,611,501</u>
369.2	Services	86,383,478.28	92,957,352.83	1.58	1,416,793
370	Meters	100,294,904.06	104,169,873.47	2.88	2,944,293
370.1	Meters - Communication Equipment	2,653,279.28	2,653,279.28	19.28	511,552
373	Street Lighting Equipment	35,274,310.38	35,432,291.68	2.51	887,368
	Total Distribution Plant	1,882,716,861.30	2,007,251,072.82		48,471,956
General Plant					
390	Structures and Improvements				
	Major Structures	89,231,652.91	77,029,956.49	4.01 *	3,333,545
	Other Small Structures	5,060,860.38	13,788,351.38	1.81	170,585
	<i>Total Account 390</i>	<u>94,292,513.29</u>	<u>90,818,307.87</u>		<u>3,504,130</u>
391	Office Furniture and Equipment				
	Office Furniture - 2004 and Prior	3,740,486.29	1,907,957.29	19.68	555,807
	Office Furniture - 2005 and Subsequent	837,302.02	837,302.02	5.00	41,865
	EDP Equipment - 2005 and Subsequent	6,784,736.50	5,490,794.14	20.00	1,227,553
	<i>Total Account 391</i>	<u>11,362,524.81</u>	<u>8,236,053.45</u>		<u>1,825,225</u>

DUQUESNE LIGHT COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2011

	Original Cost at March 31, 2010	Original Cost at March 31, 2011	Annual Accrual Rate, Percent	Annual Accrual Amount
Depreciable Group (1)	(2)	(3)	(4)	(5)
392 Transportation Equipment				
Passenger Cars	9,133,526.96	15,546,347.96	**	
Other Than Cars	41,313,378.01	41,313,378.01	**	
<i>Total Account 392</i>	<u>50,446,904.97</u>	<u>56,859,725.97</u>		<u>4,008,238</u>
393 Stores Equipment				
2004 and Prior	1,761,427.75	1,755,253.37	4.40	77,367
2005 and Subsequent	973,865.04	973,865.04	3.33	32,430
<i>Total Account 393</i>	<u>2,735,292.79</u>	<u>2,729,118.41</u>		<u>109,797</u>
394 Tools, Shop and Garage Equipment				
2004 and Prior	7,985,534.65	5,978,583.90	5.36	374,238
2005 and Subsequent	5,441,169.72	5,481,169.72	4.00	218,447
<i>Total Account 394</i>	<u>13,426,704.37</u>	<u>11,459,753.62</u>		<u>592,685</u>
395 Laboratory Equipment				
2004 and Prior	3,972,378.14	3,669,518.14	7.38	281,986
2005 and Subsequent	896,398.97	896,398.97	5.00	44,820
<i>Total Account 395</i>	<u>4,868,777.11</u>	<u>4,565,917.11</u>		<u>326,806</u>
396 Power Operated Equipment	1,285,304.07	1,285,304.07	**	43,952
397 Communication Equipment				
2004 and Prior	26,685,785.61	24,912,694.61	8.20	2,115,538
2005 and Subsequent	31,989,509.97	38,008,444.37	6.67	2,334,432
<i>Total Account 397</i>	<u>58,675,295.58</u>	<u>62,921,138.98</u>		<u>4,449,970</u>
398 Miscellaneous Equipment				
2004 and Prior	387,841.74	376,076.90	4.84	18,487
2005 and Subsequent	81,556.37	81,556.37	5.00	4,078
<i>Total Account 398</i>	<u>469,398.11</u>	<u>457,633.27</u>		<u>22,565</u>
Total General Plant	<u>237,562,715.10</u>	<u>239,332,952.75</u>		<u>14,883,368</u>
Total Depreciable Plant	<u>2,625,691,154.59</u>	<u>2,818,565,597.50</u>		<u>76,873,674</u>

* Rate developed by excluding Manchester Facility

** Annual Accrual is charged on a vehicle by vehicle basis

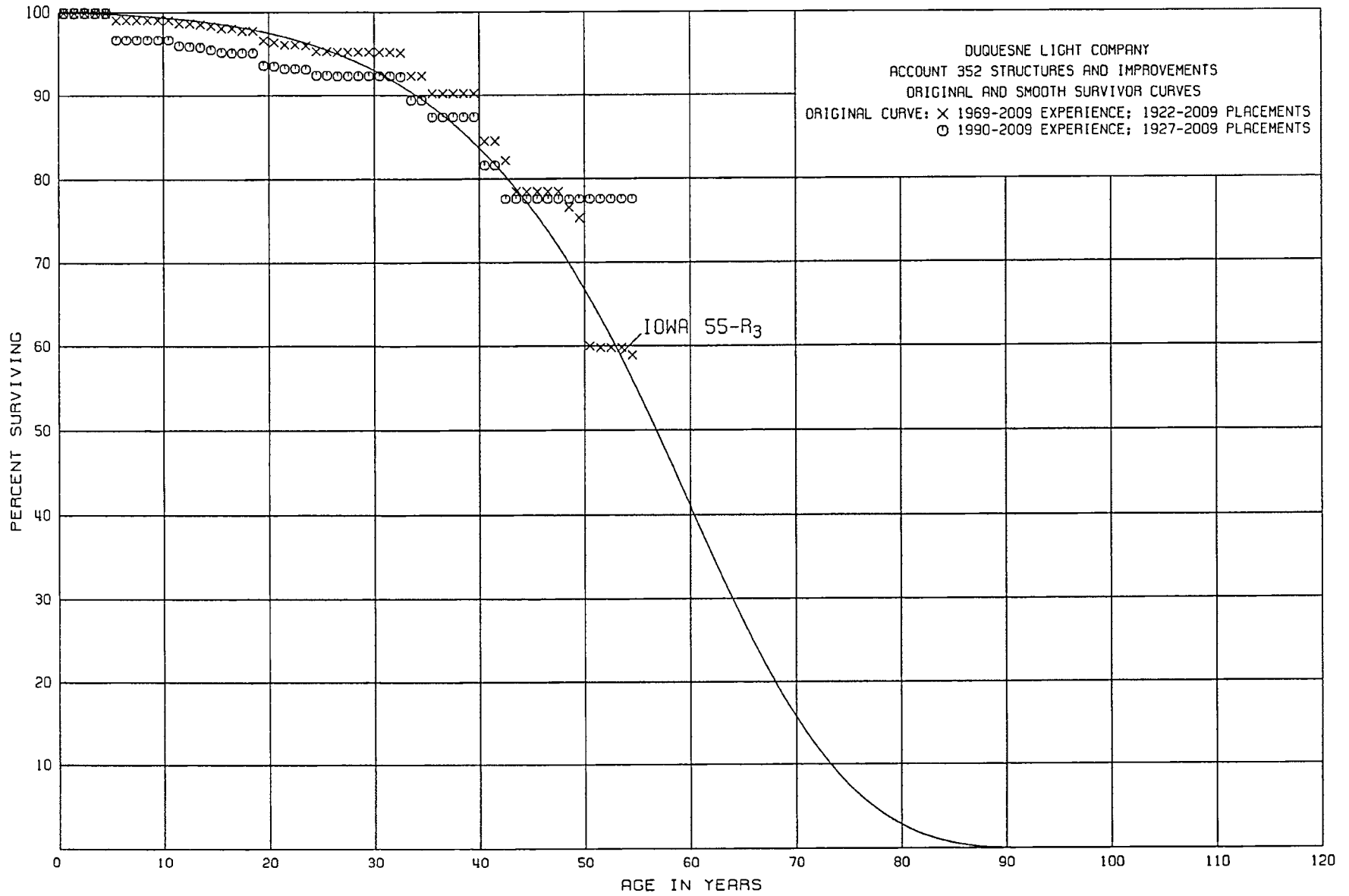
DUQUESNE LIGHT COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

Account (1)	2006		2007		2008		2009		2010		Net Salvage (12)	Salvage Accrual (13)=(12)/5
	Cost of Removal (2)	Gross Salvage (3)	Cost of Removal (4)	Gross Salvage (5)	Cost of Removal (6)	Gross Salvage (7)	Cost of Removal (8)	Gross Salvage (9)	Cost of Removal (10)	Gross Salvage (11)		
352			2,846.34								(2,846.34)	(569)
353	690,662.86	3,284.85	449,283.35	(4,349.44)	245,228.42	126,907.30	171,685.87	142,211.57	490,794.03	103,561.69	(1,676,038.56)	(335,208)
354	521,414.23		132,580.91	19.78	365,123.12		575,015.52		825,136.95		(2,419,250.95)	(483,850)
355			153,116.50	802.95	6,391.76		586,020.60		858,212.34		(1,602,938.25)	(320,588)
356	164,294.70		445,233.87	1,819.50	228,505.37		812,008.88	440,205.81	352,868.16	66,355.66	(1,494,530.01)	(298,906)
	<u>1,376,371.79</u>	<u>3,284.85</u>	<u>1,183,060.97</u>	<u>(1,707.21)</u>	<u>845,248.67</u>	<u>126,907.30</u>	<u>2,144,730.87</u>	<u>582,417.38</u>	<u>2,527,011.48</u>	<u>169,917.35</u>	<u>(7,195,604.11)</u>	<u>(1,439,121)</u>
361	3,994.57		76,592.45	(2,327.08)	9,388.71		10,026.43	12,325.82	2,940.06		(92,943.48)	(18,589)
362	636,028.65	676,167.37	1,001,407.91	(10,780.56)	1,393,893.24	129,257.78	154,591.79	294,787.68	146,214.50	750.00	(2,241,953.82)	(448,391)
364 11	2,974,504.38	2,063,342.13	2,038,159.83	159,017.73	1,784,440.80	476,392.46	3,016,130.74	269,806.22	3,824,595.29	953,015.93	(9,716,256.57)	(1,943,251)
365 01	2,257,989.78	3,644,101.06	1,622,136.62	341,924.60	1,129,840.66	1,745,609.35	1,817,556.51	1,048,842.52	4,311,697.64	3,456,912.89	(901,830.79)	(180,366)
366	154,440.76		104,720.51				76,985.13		259,451.06		(595,597.46)	(119,119)
367	1,411,295.43	1,372,926.67	1,323,265.80	165,412.88	987,499.41	1,157,287.99	1,733,323.79	213,603.04	963,552.87	553,482.27	(2,956,224.45)	(591,245)
368	1,825,834.07	2,253,985.22	1,479,636.50	142,738.90	1,318,444.53	1,346,682.34	1,632,221.17	677,934.14	1,563,953.01	657,409.88	(2,741,338.80)	(548,268)
369 2	922,869.32	490,623.03	1,095,147.96	41,481.89	1,184,341.01	148,660.03	2,389,107.51		3,288,741.19	282,609.60	(7,916,832.44)	(1,583,366)
370 .	382,385.16		1,537.51		2,800.86		6,362.16		26,058.09		(419,143.78)	(83,829)
370 1	615.01		254.56		508.30		743.42		245.90		(2,367.19)	(473)
373	100,537.22		523,233.52		130,124.36		79,093.35		66,968.50		(899,956.95)	(179,991)
	<u>10,670,494.35</u>	<u>10,501,145.48</u>	<u>9,266,093.17</u>	<u>837,468.36</u>	<u>7,941,281.88</u>	<u>5,003,889.95</u>	<u>10,916,142.00</u>	<u>2,517,299.42</u>	<u>14,454,418.11</u>	<u>5,904,180.57</u>	<u>(28,484,445.73)</u>	<u>(5,696,888)</u>
390	17,982.54		28,620.89		592,385.99		34,698.62		8,349.32		(682,035.36)	(136,407)
392	528.70	383,774.68									383,245.98	76,649
396		171.32									171.32	34
397	657,457.43		22,443.96			1,000.00	10,259.34		9,954.73		(699,115.46)	(139,823)
	<u>675,968.67</u>	<u>383,946.00</u>	<u>51,064.85</u>	<u>0.00</u>	<u>592,385.99</u>	<u>1,000.00</u>	<u>44,955.96</u>	<u>0.00</u>	<u>18,304.05</u>	<u>0.00</u>	<u>(997,733.52)</u>	<u>(199,547)</u>
	<u>12,722,834.81</u>	<u>10,888,376.33</u>	<u>10,500,218.99</u>	<u>835,761.15</u>	<u>9,378,916.54</u>	<u>5,131,797.25</u>	<u>13,105,828.83</u>	<u>3,099,716.80</u>	<u>16,999,733.64</u>	<u>6,074,097.92</u>	<u>(36,677,783.36)</u>	<u>(7,335,556)</u>

III-11

SERVICE LIFE STATISTICS



DUQUESNE LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2009			EXPERIENCE BAND 1969-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,563,340		0.0000	1.0000	100.00
0.5	7,021,391		0.0000	1.0000	100.00
1.5	7,028,232		0.0000	1.0000	100.00
2.5	6,966,868		0.0000	1.0000	100.00
3.5	6,868,257		0.0000	1.0000	100.00
4.5	6,640,286	57,620	0.0087	0.9913	100.00
5.5	6,582,666		0.0000	1.0000	99.13
6.5	6,477,999	1,047	0.0002	0.9998	99.13
7.5	6,518,554		0.0000	1.0000	99.11
8.5	6,559,541		0.0000	1.0000	99.11
9.5	6,542,401		0.0000	1.0000	99.11
10.5	6,443,184	26,578	0.0041	0.9959	99.11
11.5	6,260,424	2,524	0.0004	0.9996	98.70
12.5	6,162,096	6,338	0.0010	0.9990	98.66
13.5	6,051,906	10,782	0.0018	0.9982	98.56
14.5	5,965,241	15,312	0.0026	0.9974	98.38
15.5	5,801,719	3,053	0.0005	0.9995	98.12
16.5	5,779,789	14,104	0.0024	0.9976	98.07
17.5	5,033,257		0.0000	1.0000	97.83
18.5	4,981,351	61,800	0.0124	0.9876	97.83
19.5	4,909,080	10,909	0.0022	0.9978	96.62
20.5	4,948,836	13,842	0.0028	0.9972	96.41
21.5	4,978,514		0.0000	1.0000	96.14
22.5	4,967,230	8,665	0.0017	0.9983	96.14
23.5	4,927,777	33,422	0.0068	0.9932	95.98
24.5	4,920,903	3,253	0.0007	0.9993	95.33
25.5	4,899,356	1,991	0.0004	0.9996	95.26
26.5	4,897,723		0.0000	1.0000	95.22
27.5	4,898,565		0.0000	1.0000	95.22
28.5	4,615,360		0.0000	1.0000	95.22
29.5	3,679,533		0.0000	1.0000	95.22
30.5	2,869,800		0.0000	1.0000	95.22
31.5	2,880,308	3,783	0.0013	0.9987	95.22
32.5	2,873,383	84,909	0.0296	0.9704	95.10
33.5	2,109,592		0.0000	1.0000	92.29
34.5	1,314,877	29,223	0.0222	0.9778	92.29
35.5	1,285,654	70	0.0001	0.9999	90.24
36.5	1,268,945		0.0000	1.0000	90.23
37.5	1,241,627		0.0000	1.0000	90.23
38.5	1,241,627		0.0000	1.0000	90.23

DUQUESNE LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2009			EXPERIENCE BAND 1969-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	273,109	17,446	0.0639	0.9361	90.23
40.5	75,935		0.0000	1.0000	84.46
41.5	86,817	2,324	0.0268	0.9732	84.46
42.5	95,528	4,341	0.0454	0.9546	82.20
43.5	91,200		0.0000	1.0000	78.47
44.5	91,200		0.0000	1.0000	78.47
45.5	92,358		0.0000	1.0000	78.47
46.5	93,306		0.0000	1.0000	78.47
47.5	93,722	2,195	0.0234	0.9766	78.47
48.5	91,527	1,601	0.0175	0.9825	76.63
49.5	89,926	18,241	0.2028	0.7972	75.29
50.5	71,685	313	0.0044	0.9956	60.02
51.5	62,707		0.0000	1.0000	59.76
52.5	62,452		0.0000	1.0000	59.76
53.5	62,452	948	0.0152	0.9848	59.76
54.5	38,618		0.0000	1.0000	58.85
55.5	44,821	141	0.0031	0.9969	58.85
56.5	36,467		0.0000	1.0000	58.67
57.5	36,467		0.0000	1.0000	58.67
58.5	36,541		0.0000	1.0000	58.67
59.5	30,926		0.0000	1.0000	58.67
60.5	30,931		0.0000	1.0000	58.67
61.5	30,931		0.0000	1.0000	58.67
62.5	30,931		0.0000	1.0000	58.67
63.5	30,931		0.0000	1.0000	58.67
64.5	19,307		0.0000	1.0000	58.67
65.5	19,307		0.0000	1.0000	58.67
66.5	19,307		0.0000	1.0000	58.67
67.5	17,838		0.0000	1.0000	58.67
68.5	17,838	99	0.0055	0.9945	58.67
69.5	17,739		0.0000	1.0000	58.35
70.5	17,739		0.0000	1.0000	58.35
71.5	17,739		0.0000	1.0000	58.35
72.5	17,952		0.0000	1.0000	58.35
73.5	18,684		0.0000	1.0000	58.35
74.5	18,684		0.0000	1.0000	58.35
75.5	25,121		0.0000	1.0000	58.35
76.5	25,121		0.0000	1.0000	58.35
77.5	25,121		0.0000	1.0000	58.35
78.5	25,121		0.0000	1.0000	58.35

DUQUESNE LIGHT COMPANY
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2009			EXPERIENCE BAND 1969-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,684		0.0000	1.0000	58.35
80.5	18,684	4,205	0.2251	0.7749	58.35
81.5	14,479	12,239	0.8453	0.1547	45.22
82.5					7.00

DUQUESNE LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,624,571		0.0000	1.0000	100.00
0.5	2,077,951		0.0000	1.0000	100.00
1.5	2,077,951		0.0000	1.0000	100.00
2.5	2,026,370		0.0000	1.0000	100.00
3.5	1,967,586		0.0000	1.0000	100.00
4.5	1,740,263	57,620	0.0331	0.9669	100.00
5.5	1,778,968		0.0000	1.0000	96.69
6.5	1,677,176		0.0000	1.0000	96.69
7.5	1,718,777		0.0000	1.0000	96.69
8.5	2,050,776		0.0000	1.0000	96.69
9.5	2,961,547		0.0000	1.0000	96.69
10.5	3,668,093	25,937	0.0071	0.9929	96.69
11.5	3,485,731	2,300	0.0007	0.9993	96.00
12.5	3,393,389	6,338	0.0019	0.9981	95.93
13.5	4,057,507	10,412	0.0026	0.9974	95.75
14.5	4,728,078	15,312	0.0032	0.9968	95.50
15.5	4,556,062	2,356	0.0005	0.9995	95.19
16.5	4,550,627		0.0000	1.0000	95.14
17.5	3,818,198		0.0000	1.0000	95.14
18.5	3,766,292	61,800	0.0164	0.9836	95.14
19.5	4,649,455	4,000	0.0009	0.9991	93.58
20.5	4,896,567	13,842	0.0028	0.9972	93.50
21.5	4,930,917		0.0000	1.0000	93.24
22.5	4,926,474	8,665	0.0018	0.9982	93.24
23.5	4,875,985	33,422	0.0069	0.9931	93.07
24.5	4,869,110	3,253	0.0007	0.9993	92.43
25.5	4,847,563	1,991	0.0004	0.9996	92.37
26.5	4,844,536		0.0000	1.0000	92.33
27.5	4,845,378		0.0000	1.0000	92.33
28.5	4,562,009		0.0000	1.0000	92.33
29.5	3,626,182		0.0000	1.0000	92.33
30.5	2,816,450		0.0000	1.0000	92.33
31.5	2,837,946	3,783	0.0013	0.9987	92.33
32.5	2,831,263	84,909	0.0300	0.9700	92.21
33.5	2,067,472		0.0000	1.0000	89.44
34.5	1,294,485	29,223	0.0226	0.9774	89.44
35.5	1,265,262		0.0000	1.0000	87.42
36.5	1,256,420		0.0000	1.0000	87.42
37.5	1,229,102		0.0000	1.0000	87.42
38.5	1,229,102		0.0000	1.0000	87.42

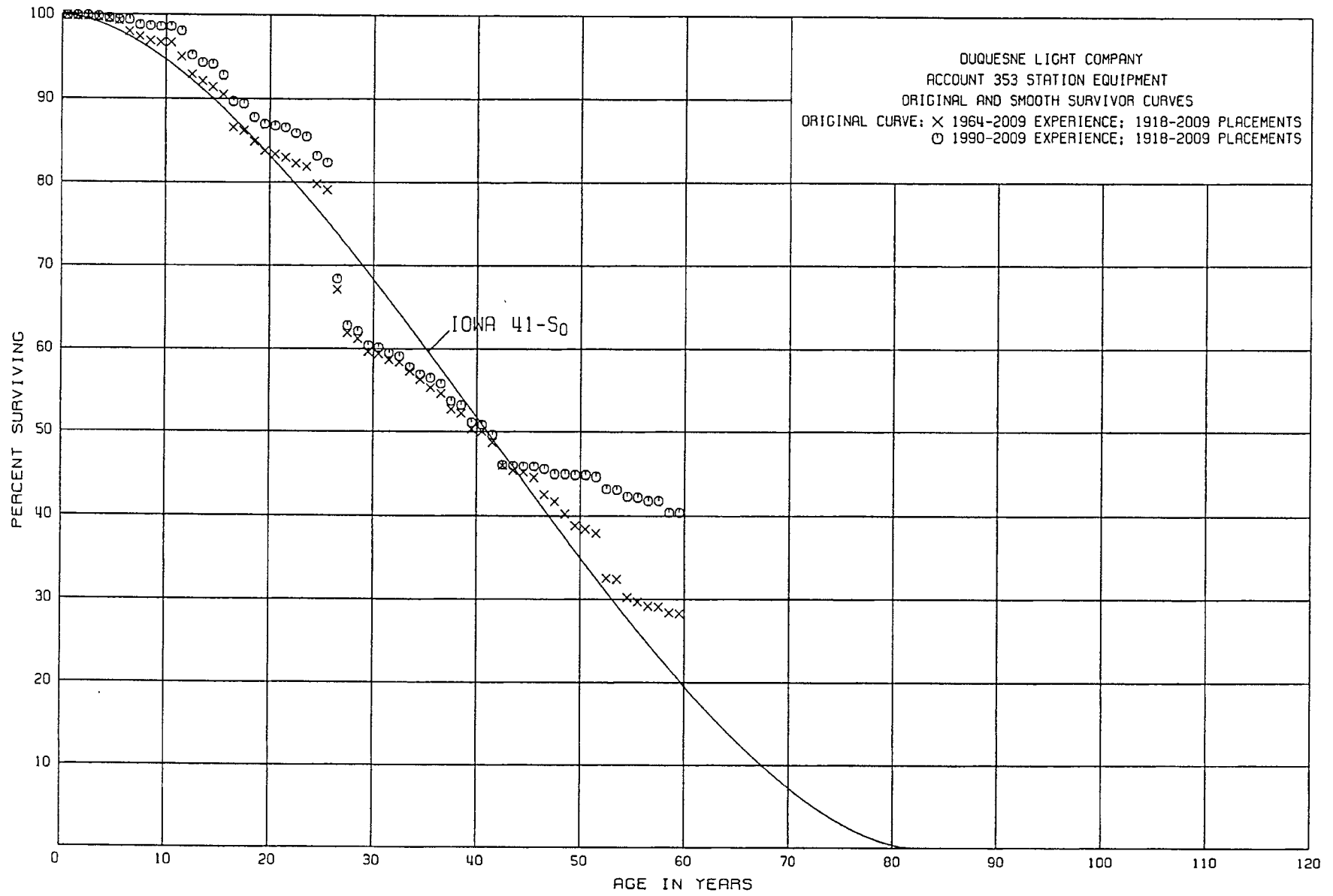
DUQUESNE LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2009			EXPERIENCE BAND 1990-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	260,584	17,446	0.0669	0.9331	87.42	
40.5	52,882		0.0000	1.0000	81.57	
41.5	47,962	2,324	0.0485	0.9515	81.57	
42.5	38,432		0.0000	1.0000	77.61	
43.5	38,445		0.0000	1.0000	77.61	
44.5	49,482		0.0000	1.0000	77.61	
45.5	50,639		0.0000	1.0000	77.61	
46.5	50,639		0.0000	1.0000	77.61	
47.5	52,449		0.0000	1.0000	77.61	
48.5	52,449		0.0000	1.0000	77.61	
49.5	52,543		0.0000	1.0000	77.61	
50.5	52,543		0.0000	1.0000	77.61	
51.5	43,878		0.0000	1.0000	77.61	
52.5	43,623		0.0000	1.0000	77.61	
53.5	43,623		0.0000	1.0000	77.61	
54.5	20,737		0.0000	1.0000	77.61	
55.5	26,941		0.0000	1.0000	77.61	
56.5	18,728		0.0000	1.0000	77.61	
57.5	18,728		0.0000	1.0000	77.61	
58.5	18,802		0.0000	1.0000	77.61	
59.5	13,187		0.0000	1.0000	77.61	
60.5	13,192		0.0000	1.0000	77.61	
61.5	17,185		0.0000	1.0000	77.61	
62.5	30,931		0.0000	1.0000	77.61	
63.5	30,931		0.0000	1.0000	77.61	
64.5	19,307		0.0000	1.0000	77.61	
65.5	19,307		0.0000	1.0000	77.61	
66.5	19,307		0.0000	1.0000	77.61	
67.5	17,838		0.0000	1.0000	77.61	
68.5	17,838	99	0.0055	0.9945	77.61	
69.5	17,739		0.0000	1.0000	77.18	
70.5	17,739		0.0000	1.0000	77.18	
71.5	17,739		0.0000	1.0000	77.18	
72.5	17,952		0.0000	1.0000	77.18	
73.5	18,684		0.0000	1.0000	77.18	
74.5	18,684		0.0000	1.0000	77.18	
75.5	25,121		0.0000	1.0000	77.18	
76.5	25,121		0.0000	1.0000	77.18	
77.5	25,121		0.0000	1.0000	77.18	
78.5	25,121		0.0000	1.0000	77.18	

DUQUESNE LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,684		0.0000	1.0000	77.18
80.5	18,684	4,205	0.2251	0.7749	77.18
81.5	14,479	12,239	0.8453	0.1547	59.81
82.5					9.25



DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	204,579,288	211,293	0.0010	0.9990	100.00
0.5	170,548,684	131,028	0.0008	0.9992	99.90
1.5	166,382,712	64,454	0.0004	0.9996	99.82
2.5	143,647,919	160,003	0.0011	0.9989	99.78
3.5	116,322,286	142,877	0.0012	0.9988	99.67
4.5	110,076,023	275,792	0.0025	0.9975	99.55
5.5	111,131,899	1,492,078	0.0134	0.9866	99.30
6.5	108,157,916	672,973	0.0062	0.9938	97.97
7.5	108,560,144	507,033	0.0047	0.9953	97.36
8.5	106,410,263	203,296	0.0019	0.9981	96.90
9.5	105,370,530	44,674	0.0004	0.9996	96.72
10.5	104,267,864	1,862,855	0.0179	0.9821	96.68
11.5	102,046,860	2,185,864	0.0214	0.9786	94.95
12.5	92,526,917	834,698	0.0090	0.9910	92.92
13.5	87,544,707	628,176	0.0072	0.9928	92.08
14.5	86,466,507	894,913	0.0103	0.9897	91.42
15.5	85,350,056	3,662,303	0.0429	0.9571	90.48
16.5	79,380,951	380,419	0.0048	0.9952	86.60
17.5	71,816,527	1,093,894	0.0152	0.9848	86.18
18.5	69,620,458	900,188	0.0129	0.9871	84.87
19.5	68,886,806	287,314	0.0042	0.9958	83.78
20.5	65,388,261	349,597	0.0053	0.9947	83.43
21.5	65,216,820	572,170	0.0088	0.9912	82.99
22.5	60,430,993	274,426	0.0045	0.9955	82.26
23.5	64,980,924	1,636,173	0.0252	0.9748	81.89
24.5	62,810,191	560,864	0.0089	0.9911	79.83
25.5	59,722,047	9,103,841	0.1524	0.8476	79.12
26.5	60,731,462	4,687,333	0.0772	0.9228	67.06
27.5	51,797,431	606,953	0.0117	0.9883	61.88
28.5	48,760,477	1,251,107	0.0257	0.9743	61.16
29.5	44,628,474	138,376	0.0031	0.9969	59.59
30.5	39,031,557	448,523	0.0115	0.9885	59.41
31.5	37,840,153	196,108	0.0052	0.9948	58.73
32.5	36,404,060	724,861	0.0199	0.9801	58.42
33.5	34,247,576	576,407	0.0168	0.9832	57.26
34.5	27,594,393	469,283	0.0170	0.9830	56.30
35.5	26,474,943	339,900	0.0128	0.9872	55.34
36.5	26,708,017	968,365	0.0363	0.9637	54.63
37.5	20,585,383	186,428	0.0091	0.9909	52.65
38.5	21,965,187	793,710	0.0361	0.9639	52.17

DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,239,999	90,009	0.0068	0.9932	50.29
40.5	10,155,396	260,846	0.0257	0.9743	49.95
41.5	9,921,429	574,828	0.0579	0.9421	48.67
42.5	6,243,509	69,134	0.0111	0.9889	45.85
43.5	6,016,813	37,746	0.0063	0.9937	45.34
44.5	6,481,711	84,574	0.0130	0.9870	45.05
45.5	6,412,725	290,608	0.0453	0.9547	44.46
46.5	6,106,667	104,499	0.0171	0.9829	42.45
47.5	6,004,154	226,134	0.0377	0.9623	41.72
48.5	5,700,072	196,423	0.0345	0.9655	40.15
49.5	5,358,652	46,784	0.0087	0.9913	38.76
50.5	5,412,421	73,146	0.0135	0.9865	38.42
51.5	5,269,578	751,907	0.1427	0.8573	37.90
52.5	4,203,087	16,831	0.0040	0.9960	32.49
53.5	3,007,146	201,495	0.0670	0.9330	32.36
54.5	1,995,809	31,173	0.0156	0.9844	30.19
55.5	1,935,801	34,959	0.0181	0.9819	29.72
56.5	1,522,922	1,817	0.0012	0.9988	29.18
57.5	1,504,789	40,319	0.0268	0.9732	29.14
58.5	1,192,474	688	0.0006	0.9994	28.36
59.5	914,105	86,411	0.0945	0.9055	28.34
60.5	833,952	672	0.0008	0.9992	25.66
61.5	760,819	124	0.0002	0.9998	25.64
62.5	762,759	23,859	0.0313	0.9687	25.63
63.5	738,583	861	0.0012	0.9988	24.83
64.5	355,064	223	0.0006	0.9994	24.80
65.5	340,585		0.0000	1.0000	24.79
66.5	259,798		0.0000	1.0000	24.79
67.5	433,296	510	0.0012	0.9988	24.79
68.5	432,749	995	0.0023	0.9977	24.76
69.5	431,836	1,330	0.0031	0.9969	24.70
70.5	430,201	430	0.0010	0.9990	24.62
71.5	245,531		0.0000	1.0000	24.60
72.5	245,704		0.0000	1.0000	24.60
73.5	257,641		0.0000	1.0000	24.60
74.5	255,647	134	0.0005	0.9995	24.60
75.5	287,609		0.0000	1.0000	24.59
76.5	316,784	27	0.0001	0.9999	24.59
77.5	348,553		0.0000	1.0000	24.59
78.5	373,705	4,040	0.0108	0.9892	24.59

DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2009			EXPERIENCE BAND 1964-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	366,152	5,265	0.0144	0.9856	24.32	
80.5	339,753	18,342	0.0540	0.9460	23.97	
81.5	287,510	7,778	0.0271	0.9729	22.68	
82.5	24,539		0.0000	1.0000	22.07	
83.5	39,737		0.0000	1.0000	22.07	
84.5	52,809		0.0000	1.0000	22.07	
85.5	143,705		0.0000	1.0000	22.07	
86.5	143,705		0.0000	1.0000	22.07	
87.5	105,124		0.0000	1.0000	22.07	
88.5	91,789		0.0000	1.0000	22.07	
89.5	422		0.0000	1.0000	22.07	
90.5	422		0.0000	1.0000	22.07	
91.5					22.07	

DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	132,436,001	896	0.0000	1.0000	100.00
0.5	102,055,155	18,835	0.0002	0.9998	100.00
1.5	98,945,439	39,486	0.0004	0.9996	99.98
2.5	81,139,255	145,009	0.0018	0.9982	99.94
3.5	54,778,538	83,160	0.0015	0.9985	99.76
4.5	51,165,893	97,350	0.0019	0.9981	99.61
5.5	56,607,810	3,759	0.0001	0.9999	99.42
6.5	56,039,389	346,105	0.0062	0.9938	99.41
7.5	55,536,963	44,377	0.0008	0.9992	98.79
8.5	56,304,585	79,512	0.0014	0.9986	98.71
9.5	57,711,919	6,205	0.0001	0.9999	98.57
10.5	57,186,671	274,130	0.0048	0.9952	98.56
11.5	56,662,147	1,701,869	0.0300	0.9700	98.09
12.5	48,291,920	430,562	0.0089	0.9911	95.15
13.5	51,007,298	114,834	0.0023	0.9977	94.30
14.5	56,874,326	748,403	0.0132	0.9868	94.08
15.5	57,905,139	1,974,442	0.0341	0.9659	92.84
16.5	54,327,105	156,463	0.0029	0.9971	89.67
17.5	51,054,413	908,431	0.0178	0.9822	89.41
18.5	49,258,251	473,727	0.0096	0.9904	87.82
19.5	58,592,296	134,689	0.0023	0.9977	86.98
20.5	57,570,858	116,662	0.0020	0.9980	86.78
21.5	57,410,537	478,175	0.0083	0.9917	86.61
22.5	54,154,937	243,963	0.0045	0.9955	85.89
23.5	58,784,639	1,576,077	0.0268	0.9732	85.50
24.5	56,657,735	545,678	0.0096	0.9904	83.21
25.5	53,606,663	9,101,496	0.1698	0.8302	82.41
26.5	54,674,979	4,460,015	0.0816	0.9184	68.42
27.5	45,949,394	530,279	0.0115	0.9885	62.84
28.5	42,968,376	1,220,244	0.0284	0.9716	62.12
29.5	39,260,634	92,487	0.0024	0.9976	60.36
30.5	33,783,035	428,223	0.0127	0.9873	60.22
31.5	33,307,349	184,735	0.0055	0.9945	59.46
32.5	32,169,807	713,763	0.0222	0.9778	59.13
33.5	31,346,591	525,777	0.0168	0.9832	57.82
34.5	25,290,722	150,675	0.0060	0.9940	56.85
35.5	24,383,274	311,375	0.0128	0.9872	56.51
36.5	23,980,258	888,332	0.0370	0.9630	55.79
37.5	17,844,472	164,572	0.0092	0.9908	53.73
38.5	19,498,385	778,852	0.0399	0.9601	53.24

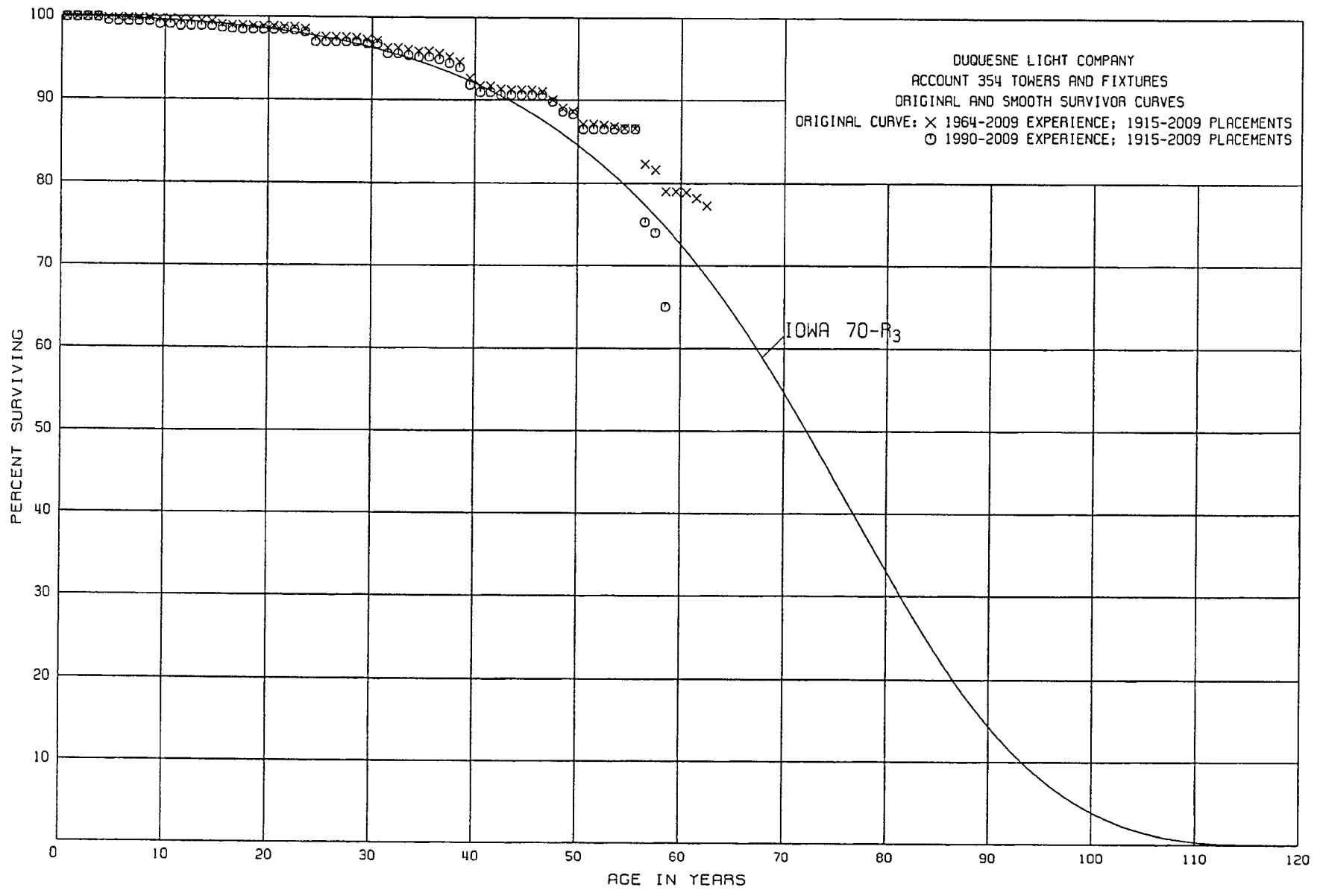
DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,931,946	65,605	0.0060	0.9940	51.12
40.5	7,898,009	183,634	0.0233	0.9767	50.81
41.5	7,487,566	541,666	0.0723	0.9277	49.63
42.5	3,781,748	11,613	0.0031	0.9969	46.04
43.5	3,461,182	6,239	0.0018	0.9982	45.90
44.5	4,341,195	449	0.0001	0.9999	45.82
45.5	4,369,602	29,079	0.0067	0.9933	45.82
46.5	4,401,375	59,492	0.0135	0.9865	45.51
47.5	4,353,913	3,113	0.0007	0.9993	44.90
48.5	4,273,800	10,653	0.0025	0.9975	44.87
49.5	4,119,089	765	0.0002	0.9998	44.76
50.5	4,225,232	13,499	0.0032	0.9968	44.75
51.5	4,142,035	127,714	0.0308	0.9692	44.61
52.5	3,699,737	16,485	0.0045	0.9955	43.24
53.5	2,505,335	44,673	0.0178	0.9822	43.05
54.5	1,650,820	4,615	0.0028	0.9972	42.28
55.5	1,617,937	13,505	0.0083	0.9917	42.16
56.5	1,226,555	421	0.0003	0.9997	41.81
57.5	1,209,818	40,319	0.0333	0.9667	41.80
58.5	897,503	688	0.0008	0.9992	40.41
59.5	619,134	30,491	0.0492	0.9508	40.38
60.5	594,901	672	0.0011	0.9989	38.39
61.5	527,585	124	0.0002	0.9998	38.35
62.5	756,695	23,859	0.0315	0.9685	38.34
63.5	738,511	861	0.0012	0.9988	37.13
64.5	354,992	223	0.0006	0.9994	37.09
65.5	340,585		0.0000	1.0000	37.07
66.5	259,798		0.0000	1.0000	37.07
67.5	433,296	510	0.0012	0.9988	37.07
68.5	432,749	995	0.0023	0.9977	37.03
69.5	431,836	1,330	0.0031	0.9969	36.94
70.5	430,201	430	0.0010	0.9990	36.83
71.5	245,531		0.0000	1.0000	36.79
72.5	245,704		0.0000	1.0000	36.79
73.5	257,641		0.0000	1.0000	36.79
74.5	255,647	134	0.0005	0.9995	36.79
75.5	287,609		0.0000	1.0000	36.77
76.5	316,784	27	0.0001	0.9999	36.77
77.5	348,553		0.0000	1.0000	36.77
78.5	373,705	4,040	0.0108	0.9892	36.77

DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	366,152	5,265	0.0144	0.9856	36.37
80.5	339,753	18,342	0.0540	0.9460	35.85
81.5	287,510	7,778	0.0271	0.9729	33.91
82.5	24,539		0.0000	1.0000	32.99
83.5	39,737		0.0000	1.0000	32.99
84.5	52,809		0.0000	1.0000	32.99
85.5	143,705		0.0000	1.0000	32.99
86.5	143,705		0.0000	1.0000	32.99
87.5	105,124		0.0000	1.0000	32.99
88.5	91,789		0.0000	1.0000	32.99
89.5	422		0.0000	1.0000	32.99
90.5	422		0.0000	1.0000	32.99
91.5					32.99



DUQUESNE LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	59,286,749	4,033	0.0001	0.9999	100.00
0.5	57,290,511		0.0000	1.0000	99.99
1.5	53,997,415		0.0000	1.0000	99.99
2.5	54,037,731	41,163	0.0008	0.9992	99.99
3.5	54,087,856	56,441	0.0010	0.9990	99.91
4.5	50,791,416	19,186	0.0004	0.9996	99.81
5.5	50,772,230		0.0000	1.0000	99.77
6.5	51,003,431		0.0000	1.0000	99.77
7.5	54,442,188		0.0000	1.0000	99.77
8.5	54,499,633	27,896	0.0005	0.9995	99.77
9.5	55,062,154	21,818	0.0004	0.9996	99.72
10.5	55,035,836	43,648	0.0008	0.9992	99.68
11.5	54,752,332	14,356	0.0003	0.9997	99.60
12.5	54,981,268	57,108	0.0010	0.9990	99.57
13.5	54,979,948	54,146	0.0010	0.9990	99.47
14.5	54,504,026	126,296	0.0023	0.9977	99.37
15.5	54,409,432	57,490	0.0011	0.9989	99.14
16.5	54,352,105	28,293	0.0005	0.9995	99.03
17.5	53,432,650	30,303	0.0006	0.9994	98.98
18.5	53,021,995	15,408	0.0003	0.9997	98.92
19.5	53,302,381	16,293	0.0003	0.9997	98.89
20.5	53,463,245	10,145	0.0002	0.9998	98.86
21.5	54,266,593	45,099	0.0008	0.9992	98.84
22.5	54,225,851	74,596	0.0014	0.9986	98.76
23.5	53,413,708	536,769	0.0100	0.9900	98.62
24.5	52,877,469	902	0.0000	1.0000	97.63
25.5	52,878,124	41,515	0.0008	0.9992	97.63
26.5	53,006,790	656	0.0000	1.0000	97.55
27.5	53,110,613	4,850	0.0001	0.9999	97.55
28.5	47,692,888	117,307	0.0025	0.9975	97.54
29.5	44,658,450	37,197	0.0008	0.9992	97.30
30.5	32,378,906	317,669	0.0098	0.9902	97.22
31.5	32,194,171	1,821	0.0001	0.9999	96.27
32.5	32,234,142	57,589	0.0018	0.9982	96.26
33.5	32,282,500	52,285	0.0016	0.9984	96.09
34.5	32,180,287	10,860	0.0003	0.9997	95.94
35.5	28,920,598	82,802	0.0029	0.9971	95.91
36.5	27,513,566	137,774	0.0050	0.9950	95.63
37.5	18,016,535	99,328	0.0055	0.9945	95.15
38.5	17,157,368	369,633	0.0215	0.9785	94.63

DUQUESNE LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,220,830	149,173	0.0098	0.9902	92.60
40.5	12,503,774		0.0000	1.0000	91.69
41.5	12,209,521	55,618	0.0046	0.9954	91.69
42.5	11,767,345	3,908	0.0003	0.9997	91.27
43.5	11,472,059	2,820	0.0002	0.9998	91.24
44.5	9,550,429	7,879	0.0008	0.9992	91.22
45.5	8,938,039	16,897	0.0019	0.9981	91.15
46.5	8,912,968	92,149	0.0103	0.9897	90.98
47.5	9,231,586	106,025	0.0115	0.9885	90.04
48.5	9,195,722	43,859	0.0048	0.9952	89.00
49.5	9,057,046	147,216	0.0163	0.9837	88.57
50.5	8,568,360	5,343	0.0006	0.9994	87.13
51.5	8,563,967	9,054	0.0011	0.9989	87.08
52.5	7,882,390	16,525	0.0021	0.9979	86.98
53.5	4,471,321	9,334	0.0021	0.9979	86.80
54.5	4,461,986	2,847	0.0006	0.9994	86.62
55.5	2,902,563	142,671	0.0492	0.9508	86.57
56.5	2,518,333	21,448	0.0085	0.9915	82.31
57.5	2,440,679	78,222	0.0320	0.9680	81.61
58.5	2,114,677		0.0000	1.0000	79.00
59.5	2,058,836	2,086	0.0010	0.9990	79.00
60.5	2,037,980	19,570	0.0096	0.9904	78.92
61.5	2,015,150	21,910	0.0109	0.9891	78.16
62.5	1,993,239		0.0000	1.0000	77.31
63.5	1,993,239	3,075	0.0015	0.9985	77.31
64.5	1,971,309		0.0000	1.0000	77.19
65.5	1,961,455	8,391	0.0043	0.9957	77.19
66.5	1,952,869		0.0000	1.0000	76.86
67.5	1,776,103		0.0000	1.0000	76.86
68.5	1,765,912		0.0000	1.0000	76.86
69.5	1,766,060		0.0000	1.0000	76.86
70.5	1,771,165		0.0000	1.0000	76.86
71.5	1,771,165	5,931	0.0033	0.9967	76.86
72.5	1,765,504		0.0000	1.0000	76.61
73.5	1,757,118		0.0000	1.0000	76.61
74.5	1,763,236		0.0000	1.0000	76.61
75.5	1,764,548		0.0000	1.0000	76.61
76.5	1,765,214		0.0000	1.0000	76.61
77.5	1,765,214		0.0000	1.0000	76.61
78.5	1,762,770		0.0000	1.0000	76.61

DUQUESNE LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,668,426		0.0000	1.0000	76.61
80.5	1,707,585	5,345	0.0031	0.9969	76.61
81.5	1,703,973	136,999	0.0804	0.9196	76.37
82.5	1,449,897		0.0000	1.0000	70.23
83.5	1,332,580		0.0000	1.0000	70.23
84.5	1,299,456		0.0000	1.0000	70.23
85.5	1,265,887		0.0000	1.0000	70.23
86.5	1,265,887		0.0000	1.0000	70.23
87.5	1,265,887		0.0000	1.0000	70.23
88.5	1,265,887		0.0000	1.0000	70.23
89.5	723,500		0.0000	1.0000	70.23
90.5	692,386		0.0000	1.0000	70.23
91.5	648,098		0.0000	1.0000	70.23
92.5	616,521		0.0000	1.0000	70.23
93.5	99,536		0.0000	1.0000	70.23
94.5					70.23

DUQUESNE LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,540,537	4,033	0.0003	0.9997	100.00
0.5	11,416,126		0.0000	1.0000	99.97
1.5	7,999,944		0.0000	1.0000	99.97
2.5	8,009,572		0.0000	1.0000	99.97
3.5	8,666,918	38,590	0.0045	0.9955	99.97
4.5	5,063,081	7,275	0.0014	0.9986	99.52
5.5	5,058,863		0.0000	1.0000	99.38
6.5	4,556,517		0.0000	1.0000	99.38
7.5	4,550,490		0.0000	1.0000	99.38
8.5	10,202,834	27,896	0.0027	0.9973	99.38
9.5	12,444,137		0.0000	1.0000	99.11
10.5	23,770,148	43,648	0.0018	0.9982	99.11
11.5	23,399,890	14,356	0.0006	0.9994	98.93
12.5	23,289,876		0.0000	1.0000	98.87
13.5	23,300,356		0.0000	1.0000	98.87
14.5	22,950,405	40,787	0.0018	0.9982	98.87
15.5	26,087,939	18,642	0.0007	0.9993	98.69
16.5	27,614,165	26,752	0.0010	0.9990	98.62
17.5	35,707,165	17,480	0.0005	0.9995	98.52
18.5	36,024,476		0.0000	1.0000	98.47
19.5	38,406,561	1,711	0.0000	1.0000	98.47
20.5	41,618,003		0.0000	1.0000	98.47
21.5	42,798,007	45,099	0.0011	0.9989	98.47
22.5	43,109,769	73,284	0.0017	0.9983	98.36
23.5	43,133,960	533,126	0.0124	0.9876	98.19
24.5	44,666,839		0.0000	1.0000	96.97
25.5	45,318,388		0.0000	1.0000	96.97
26.5	45,616,743		0.0000	1.0000	96.97
27.5	45,822,138		0.0000	1.0000	96.97
28.5	40,449,579	73,160	0.0018	0.9982	96.97
29.5	37,563,348		0.0000	1.0000	96.80
30.5	25,644,684	317,669	0.0124	0.9876	96.80
31.5	25,459,949		0.0000	1.0000	95.60
32.5	26,186,941	55,293	0.0021	0.9979	95.60
33.5	29,466,855	52,285	0.0018	0.9982	95.40
34.5	29,364,642	10,204	0.0003	0.9997	95.23
35.5	27,717,088	82,802	0.0030	0.9970	95.20
36.5	26,407,040	137,774	0.0052	0.9948	94.91
37.5	16,871,049	93,555	0.0055	0.9945	94.42
38.5	16,273,824	369,250	0.0227	0.9773	93.90

DUQUESNE LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

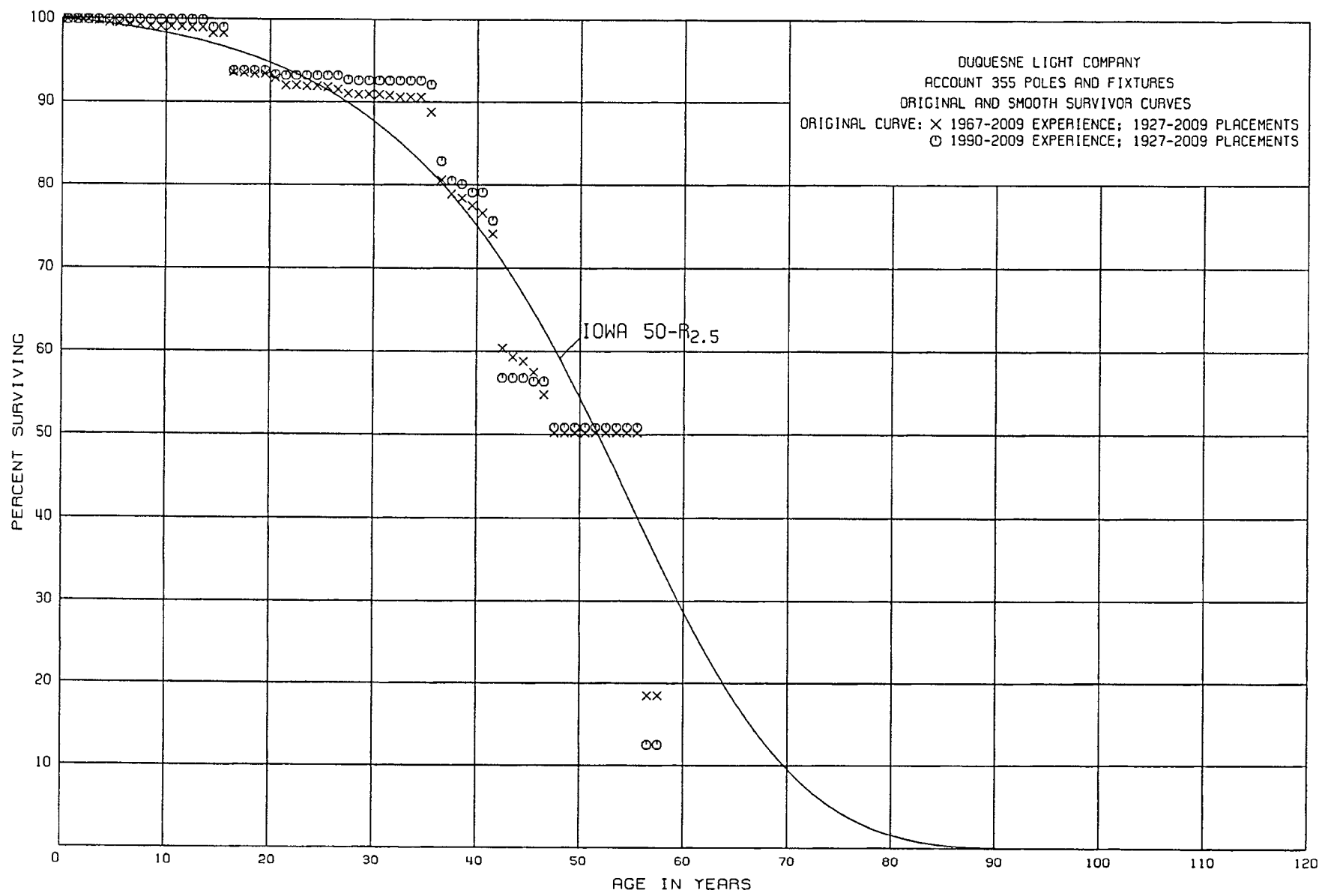
PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,354,962	143,846	0.0100	0.9900	91.77
40.5	11,661,052		0.0000	1.0000	90.85
41.5	11,368,421	34,187	0.0030	0.9970	90.85
42.5	10,947,677		0.0000	1.0000	90.58
43.5	10,109,848		0.0000	1.0000	90.58
44.5	8,156,139		0.0000	1.0000	90.58
45.5	7,480,847		0.0000	1.0000	90.58
46.5	7,432,241	65,820	0.0089	0.9911	90.58
47.5	7,428,262	99,794	0.0134	0.9866	89.77
48.5	7,300,236	22,772	0.0031	0.9969	88.57
49.5	7,182,647	145,542	0.0203	0.9797	88.30
50.5	6,695,636		0.0000	1.0000	86.51
51.5	6,696,586		0.0000	1.0000	86.51
52.5	6,024,063		0.0000	1.0000	86.51
53.5	2,649,701		0.0000	1.0000	86.51
54.5	2,649,701		0.0000	1.0000	86.51
55.5	1,094,913	142,512	0.1302	0.8698	86.51
56.5	712,343	11,620	0.0163	0.9837	75.25
57.5	644,517	78,222	0.1214	0.8786	74.02
58.5	320,811		0.0000	1.0000	65.03
59.5	354,208		0.0000	1.0000	65.03
60.5	335,438		0.0000	1.0000	65.03
61.5	337,253		0.0000	1.0000	65.03
62.5	581,331		0.0000	1.0000	65.03
63.5	694,246		0.0000	1.0000	65.03
64.5	733,366		0.0000	1.0000	65.03
65.5	761,493		0.0000	1.0000	65.03
66.5	761,299		0.0000	1.0000	65.03
67.5	584,532		0.0000	1.0000	65.03
68.5	574,341		0.0000	1.0000	65.03
69.5	1,077,718		0.0000	1.0000	65.03
70.5	1,112,204		0.0000	1.0000	65.03
71.5	1,153,461		0.0000	1.0000	65.03
72.5	1,183,592		0.0000	1.0000	65.03
73.5	1,664,241		0.0000	1.0000	65.03
74.5	1,763,236		0.0000	1.0000	65.03
75.5	1,764,548		0.0000	1.0000	65.03
76.5	1,765,214		0.0000	1.0000	65.03
77.5	1,765,214		0.0000	1.0000	65.03
78.5	1,762,770		0.0000	1.0000	65.03

DUQUESNE LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,668,426		0.0000	1.0000	65.03
80.5	1,707,585	5,345	0.0031	0.9969	65.03
81.5	1,703,973	136,999	0.0804	0.9196	64.83
82.5	1,449,897		0.0000	1.0000	59.62
83.5	1,332,580		0.0000	1.0000	59.62
84.5	1,299,456		0.0000	1.0000	59.62
85.5	1,265,887		0.0000	1.0000	59.62
86.5	1,265,887		0.0000	1.0000	59.62
87.5	1,265,887		0.0000	1.0000	59.62
88.5	1,265,887		0.0000	1.0000	59.62
89.5	723,500		0.0000	1.0000	59.62
90.5	692,386		0.0000	1.0000	59.62
91.5	648,098		0.0000	1.0000	59.62
92.5	616,521		0.0000	1.0000	59.62
93.5	99,536		0.0000	1.0000	59.62
94.5					59.62

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DUQUESNE LIGHT COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2009			EXPERIENCE BAND 1967-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,492,469		0.0000	1.0000	100.00
0.5	10,687,861	6,081	0.0006	0.9994	100.00
1.5	9,975,522	7,036	0.0007	0.9993	99.94
2.5	9,968,206	10,771	0.0011	0.9989	99.87
3.5	8,808,412	12,772	0.0014	0.9986	99.76
4.5	7,106,109	7,318	0.0010	0.9990	99.62
5.5	6,932,457	11,871	0.0017	0.9983	99.52
6.5	6,010,059	4,806	0.0008	0.9992	99.35
7.5	6,129,171	11,061	0.0018	0.9982	99.27
8.5	6,157,064		0.0000	1.0000	99.09
9.5	5,898,211		0.0000	1.0000	99.09
10.5	5,616,645	1,605	0.0003	0.9997	99.09
11.5	5,616,462	2,966	0.0005	0.9995	99.06
12.5	5,602,175		0.0000	1.0000	99.01
13.5	5,698,581	40,079	0.0070	0.9930	99.01
14.5	5,681,694	80	0.0000	1.0000	98.32
15.5	5,686,933	272,371	0.0479	0.9521	98.32
16.5	4,193,704	4,427	0.0011	0.9989	93.61
17.5	2,859,445	3,958	0.0014	0.9986	93.51
18.5	2,857,016	910	0.0003	0.9997	93.38
19.5	2,856,106	15,416	0.0054	0.9946	93.35
20.5	2,846,535	26,443	0.0093	0.9907	92.85
21.5	2,842,382		0.0000	1.0000	91.99
22.5	2,695,700	3,075	0.0011	0.9989	91.99
23.5	1,864,940		0.0000	1.0000	91.89
24.5	1,852,566	2,163	0.0012	0.9988	91.89
25.5	1,884,761	6,572	0.0035	0.9965	91.78
26.5	1,906,653	9,659	0.0051	0.9949	91.46
27.5	1,891,020	2,240	0.0012	0.9988	90.99
28.5	1,889,865	494	0.0003	0.9997	90.88
29.5	1,453,256		0.0000	1.0000	90.85
30.5	1,413,194	1,273	0.0009	0.9991	90.85
31.5	1,415,313	2,122	0.0015	0.9985	90.77
32.5	1,402,026	719	0.0005	0.9995	90.63
33.5	1,389,484		0.0000	1.0000	90.58
34.5	1,362,430	26,695	0.0196	0.9804	90.58
35.5	812,413	74,683	0.0919	0.9081	88.80
36.5	729,412	16,158	0.0222	0.9778	80.64
37.5	690,743	4,273	0.0062	0.9938	78.85
38.5	686,469	7,217	0.0105	0.9895	78.36

DUQUESNE LIGHT COMPANY
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2009			EXPERIENCE BAND 1967-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	652,833	8,209	0.0126	0.9874	77.54
40.5	434,588	14,030	0.0323	0.9677	76.56
41.5	363,474	67,173	0.1848	0.8152	74.09
42.5	296,472	5,662	0.0191	0.9809	60.40
43.5	266,522	1,847	0.0069	0.9931	59.25
44.5	252,244	5,927	0.0235	0.9765	58.84
45.5	246,318	11,292	0.0458	0.9542	57.46
46.5	235,125	19,674	0.0837	0.9163	54.83
47.5	219,821		0.0000	1.0000	50.24
48.5	219,821		0.0000	1.0000	50.24
49.5	219,821		0.0000	1.0000	50.24
50.5	223,347		0.0000	1.0000	50.24
51.5	219,943		0.0000	1.0000	50.24
52.5	219,943		0.0000	1.0000	50.24
53.5	219,943		0.0000	1.0000	50.24
54.5	219,943		0.0000	1.0000	50.24
55.5	219,090	138,298	0.6312	0.3688	50.24
56.5	79,748		0.0000	1.0000	18.53
57.5	81,075		0.0000	1.0000	18.53
58.5	81,075	13,312	0.1642	0.8358	18.53
59.5	67,817	319	0.0047	0.9953	15.49
60.5	67,498	4,167	0.0617	0.9383	15.42
61.5	63,331		0.0000	1.0000	14.47
62.5	63,331		0.0000	1.0000	14.47
63.5	63,331		0.0000	1.0000	14.47
64.5	61,648		0.0000	1.0000	14.47
65.5	61,648		0.0000	1.0000	14.47
66.5	37,228		0.0000	1.0000	14.47
67.5	37,228		0.0000	1.0000	14.47
68.5	35,383		0.0000	1.0000	14.47
69.5	35,845		0.0000	1.0000	14.47
70.5	37,290		0.0000	1.0000	14.47
71.5	37,290		0.0000	1.0000	14.47
72.5	37,290		0.0000	1.0000	14.47
73.5	37,352		0.0000	1.0000	14.47
74.5	37,352	1,068	0.0286	0.9714	14.47
75.5	36,284	28,394	0.7825	0.2175	14.06
76.5	7,890		0.0000	1.0000	3.06
77.5	7,890		0.0000	1.0000	3.06
78.5	330	330	1.0000	0.0000	3.06
79.5					0.00

DUQUESNE LIGHT COMPANY
ACCOUNT 355 POLES AND FIXTURES

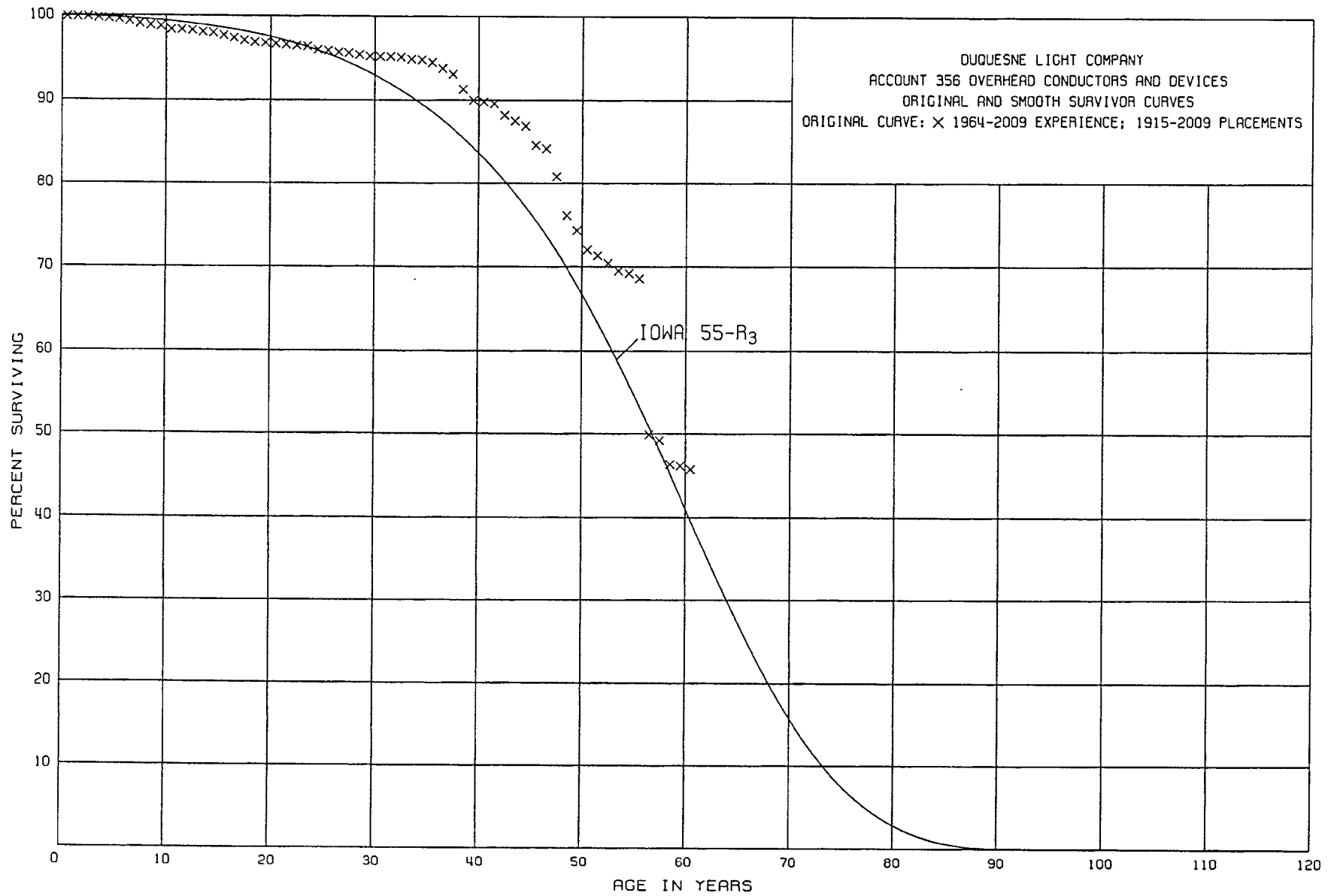
ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,896,396		0.0000	1.0000	100.00
0.5	8,095,207		0.0000	1.0000	100.00
1.5	7,300,151	2,299	0.0003	0.9997	100.00
2.5	7,438,047		0.0000	1.0000	99.97
3.5	7,099,213	4,713	0.0007	0.9993	99.97
4.5	5,434,431		0.0000	1.0000	99.90
5.5	5,267,299		0.0000	1.0000	99.90
6.5	4,355,432		0.0000	1.0000	99.90
7.5	4,489,424		0.0000	1.0000	99.90
8.5	4,523,545		0.0000	1.0000	99.90
9.5	4,682,577		0.0000	1.0000	99.90
10.5	4,441,364		0.0000	1.0000	99.90
11.5	4,447,369		0.0000	1.0000	99.90
12.5	4,447,142		0.0000	1.0000	99.90
13.5	4,462,034	38,221	0.0086	0.9914	99.90
14.5	4,475,021		0.0000	1.0000	99.04
15.5	5,010,408	264,718	0.0528	0.9472	99.04
16.5	3,535,444	1,485	0.0004	0.9996	93.81
17.5	2,225,728		0.0000	1.0000	93.77
18.5	2,226,219		0.0000	1.0000	93.77
19.5	2,274,163	11,795	0.0052	0.9948	93.77
20.5	2,487,042	1,053	0.0004	0.9996	93.28
21.5	2,541,435		0.0000	1.0000	93.24
22.5	2,394,753		0.0000	1.0000	93.24
23.5	1,565,105		0.0000	1.0000	93.24
24.5	1,619,925		0.0000	1.0000	93.24
25.5	1,621,449		0.0000	1.0000	93.24
26.5	1,649,913	9,561	0.0058	0.9942	93.24
27.5	1,634,378	1,106	0.0007	0.9993	92.70
28.5	1,635,155		0.0000	1.0000	92.64
29.5	1,199,039		0.0000	1.0000	92.64
30.5	1,158,978		0.0000	1.0000	92.64
31.5	1,165,601	1,174	0.0010	0.9990	92.64
32.5	1,153,262		0.0000	1.0000	92.55
33.5	1,141,439		0.0000	1.0000	92.55
34.5	1,114,385	6,017	0.0054	0.9946	92.55
35.5	555,191	55,318	0.0996	0.9004	92.05
36.5	552,778	15,641	0.0283	0.9717	82.88
37.5	514,626	2,997	0.0058	0.9942	80.53
38.5	511,628	6,211	0.0121	0.9879	80.06

DUQUESNE LIGHT COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	540,454		0.0000	1.0000	79.09
40.5	330,418	14,030	0.0425	0.9575	79.09
41.5	259,304	64,919	0.2504	0.7496	75.73
42.5	194,557		0.0000	1.0000	56.77
43.5	170,269		0.0000	1.0000	56.77
44.5	175,612	1,154	0.0066	0.9934	56.77
45.5	174,458		0.0000	1.0000	56.40
46.5	197,650	19,643	0.0994	0.9006	56.40
47.5	182,377		0.0000	1.0000	50.79
48.5	184,119		0.0000	1.0000	50.79
49.5	184,119		0.0000	1.0000	50.79
50.5	187,645		0.0000	1.0000	50.79
51.5	184,242		0.0000	1.0000	50.79
52.5	184,242		0.0000	1.0000	50.79
53.5	184,242		0.0000	1.0000	50.79
54.5	184,242		0.0000	1.0000	50.79
55.5	183,388	138,298	0.7541	0.2459	50.79
56.5	44,046		0.0000	1.0000	12.49
57.5	45,373		0.0000	1.0000	12.49
58.5	53,539	13,312	0.2486	0.7514	12.49
59.5	67,230		0.0000	1.0000	9.38
60.5	67,230	4,167	0.0620	0.9380	9.38
61.5	63,063		0.0000	1.0000	8.80
62.5	63,331		0.0000	1.0000	8.80
63.5	63,331		0.0000	1.0000	8.80
64.5	61,648		0.0000	1.0000	8.80
65.5	61,648		0.0000	1.0000	8.80
66.5	37,228		0.0000	1.0000	8.80
67.5	37,228		0.0000	1.0000	8.80
68.5	35,383		0.0000	1.0000	8.80
69.5	35,845		0.0000	1.0000	8.80
70.5	37,290		0.0000	1.0000	8.80
71.5	37,290		0.0000	1.0000	8.80
72.5	37,290		0.0000	1.0000	8.80
73.5	37,352		0.0000	1.0000	8.80
74.5	37,352	1,068	0.0286	0.9714	8.80
75.5	36,284	28,394	0.7825	0.2175	8.55
76.5	7,890		0.0000	1.0000	1.86
77.5	7,890		0.0000	1.0000	1.86
78.5	330	330	1.0000	0.0000	1.86
79.5					0.00

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DUQUESNE LIGHT COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,863,349	7,435	0.0001	0.9999	100.00
0.5	41,728,593	11,880	0.0003	0.9997	99.99
1.5	41,912,198	34,826	0.0008	0.9992	99.96
2.5	39,641,277	18,400	0.0005	0.9995	99.88
3.5	38,347,448	46,281	0.0012	0.9988	99.83
4.5	35,540,776	58,431	0.0016	0.9984	99.71
5.5	34,559,501	68,926	0.0020	0.9980	99.55
6.5	33,953,736	84,543	0.0025	0.9975	99.35
7.5	35,137,607	77,997	0.0022	0.9978	99.10
8.5	35,244,315	45,204	0.0013	0.9987	98.88
9.5	35,991,377	110,192	0.0031	0.9969	98.75
10.5	36,253,890	14,617	0.0004	0.9996	98.44
11.5	36,303,595	45,705	0.0013	0.9987	98.40
12.5	36,367,455	61,020	0.0017	0.9983	98.27
13.5	36,469,076	30,271	0.0008	0.9992	98.10
14.5	36,473,903	125,909	0.0035	0.9965	98.02
15.5	36,502,035	123,655	0.0034	0.9966	97.68
16.5	35,200,579	90,223	0.0026	0.9974	97.35
17.5	32,324,595	75,775	0.0023	0.9977	97.10
18.5	32,286,262	24,510	0.0008	0.9992	96.88
19.5	32,340,316	23,901	0.0007	0.9993	96.80
20.5	32,444,301	52,823	0.0016	0.9984	96.73
21.5	32,583,884	28,288	0.0009	0.9991	96.58
22.5	32,439,635	16,886	0.0005	0.9995	96.49
23.5	31,406,383	136,220	0.0043	0.9957	96.44
24.5	28,682,169	36,909	0.0013	0.9987	96.03
25.5	28,628,929	67,780	0.0024	0.9976	95.91
26.5	28,655,164	17,670	0.0006	0.9994	95.68
27.5	28,652,840	76,773	0.0027	0.9973	95.62
28.5	25,587,766	35,259	0.0014	0.9986	95.36
29.5	23,672,284	9,471	0.0004	0.9996	95.23
30.5	21,023,770	8,103	0.0004	0.9996	95.19
31.5	21,135,530	15,439	0.0007	0.9993	95.15
32.5	21,121,565	40,444	0.0019	0.9981	95.08
33.5	19,837,960	17,667	0.0009	0.9991	94.90
34.5	19,797,836	63,597	0.0032	0.9968	94.81
35.5	17,347,653	137,215	0.0079	0.9921	94.51
36.5	16,115,438	113,466	0.0070	0.9930	93.76
37.5	11,863,922	231,355	0.0195	0.9805	93.10
38.5	11,506,710	158,237	0.0138	0.9862	91.28

DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

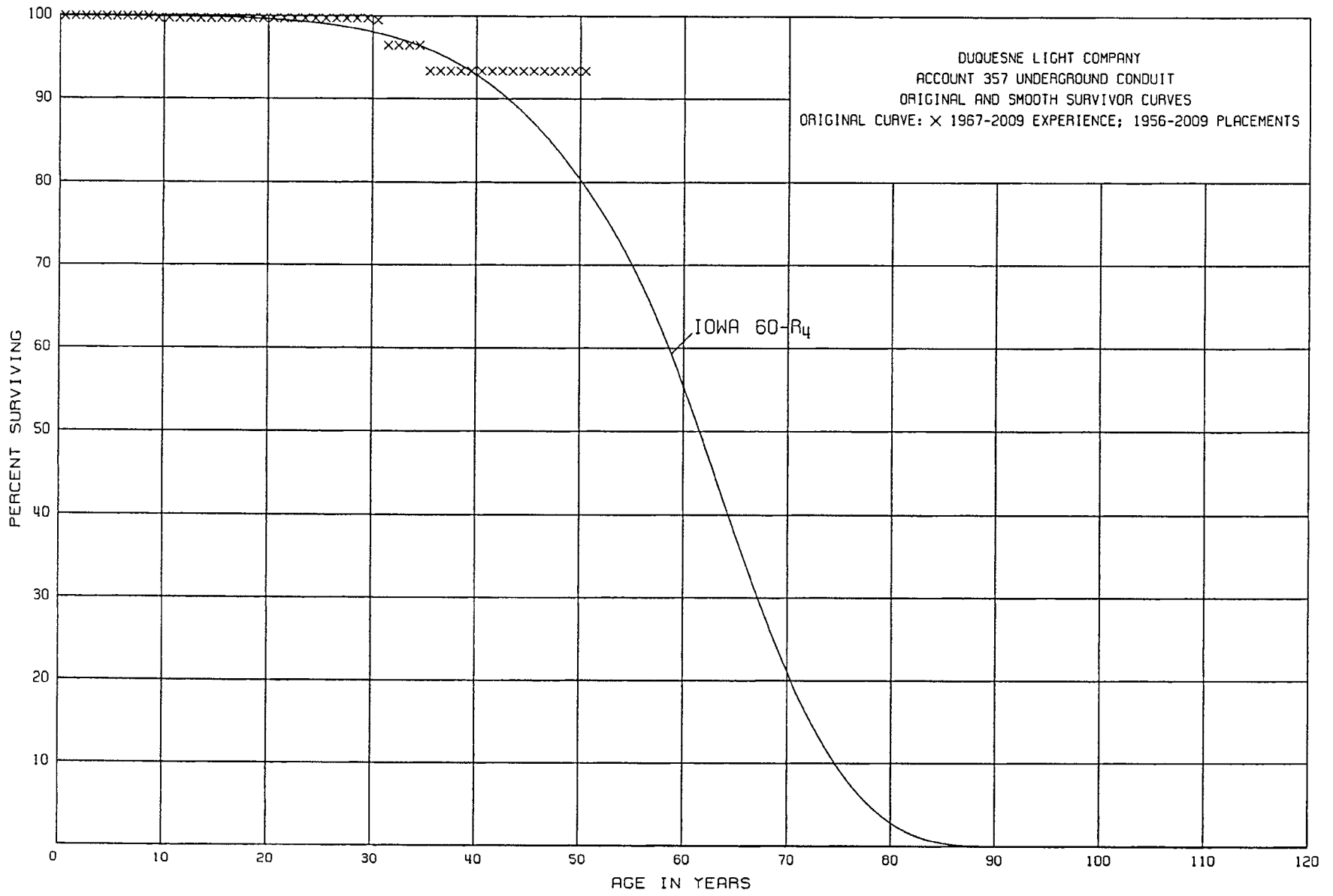
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,108,844	25,263	0.0025	0.9975	90.02
40.5	7,850,091	18,531	0.0024	0.9976	89.79
41.5	7,271,381	113,672	0.0156	0.9844	89.57
42.5	6,824,918	51,370	0.0075	0.9925	88.17
43.5	6,481,056	45,394	0.0070	0.9930	87.51
44.5	4,664,918	126,310	0.0271	0.9729	86.90
45.5	4,291,956	19,083	0.0044	0.9956	84.55
46.5	4,264,497	172,370	0.0404	0.9596	84.18
47.5	4,057,816	233,110	0.0574	0.9426	80.78
48.5	3,879,225	93,760	0.0242	0.9758	76.14
49.5	3,452,915	107,617	0.0312	0.9688	74.30
50.5	3,165,737	31,351	0.0099	0.9901	71.98
51.5	3,128,120	38,193	0.0122	0.9878	71.27
52.5	2,822,871	35,554	0.0126	0.9874	70.40
53.5	1,694,137	8,616	0.0051	0.9949	69.51
54.5	1,685,521	12,841	0.0076	0.9924	69.16
55.5	892,806	243,655	0.2729	0.7271	68.63
56.5	461,688	6,815	0.0148	0.9852	49.90
57.5	428,687	24,722	0.0577	0.9423	49.16
58.5	366,905	1,529	0.0042	0.9958	46.32
59.5	303,788	2,971	0.0098	0.9902	46.13
60.5	300,818	8,924	0.0297	0.9703	45.68
61.5	284,296	45	0.0002	0.9998	44.32
62.5	284,251		0.0000	1.0000	44.31
63.5	284,251	288	0.0010	0.9990	44.31
64.5	270,620	5,159	0.0191	0.9809	44.27
65.5	265,021		0.0000	1.0000	43.42
66.5	240,680	296	0.0012	0.9988	43.42
67.5	232,626		0.0000	1.0000	43.37
68.5	224,586		0.0000	1.0000	43.37
69.5	224,910	233	0.0010	0.9990	43.37
70.5	225,807		0.0000	1.0000	43.33
71.5	226,409	620	0.0027	0.9973	43.33
72.5	225,906		0.0000	1.0000	43.21
73.5	228,452	645	0.0028	0.9972	43.21
74.5	227,824		0.0000	1.0000	43.09
75.5	229,121	22,343	0.0975	0.9025	43.09
76.5	207,165		0.0000	1.0000	38.89
77.5	207,165		0.0000	1.0000	38.89
78.5	200,806		0.0000	1.0000	38.89

DUQUESNE LIGHT COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	200,806	9,002	0.0448	0.9552	38.89
80.5	190,145	4,895	0.0257	0.9743	37.15
81.5	185,250	44,818	0.2419	0.7581	36.20
82.5	140,196		0.0000	1.0000	27.44
83.5	139,851		0.0000	1.0000	27.44
84.5	119,240		0.0000	1.0000	27.44
85.5	111,592		0.0000	1.0000	27.44
86.5	111,592		0.0000	1.0000	27.44
87.5	110,876		0.0000	1.0000	27.44
88.5	110,876		0.0000	1.0000	27.44
89.5	99,445		0.0000	1.0000	27.44
90.5	99,445		0.0000	1.0000	27.44
91.5	99,445		0.0000	1.0000	27.44
92.5	99,445	67,848	0.6823	0.3177	27.44
93.5					8.72

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DUQUESNE LIGHT COMPANY
ACCOUNT 357 UNDERGROUND CONDUIT

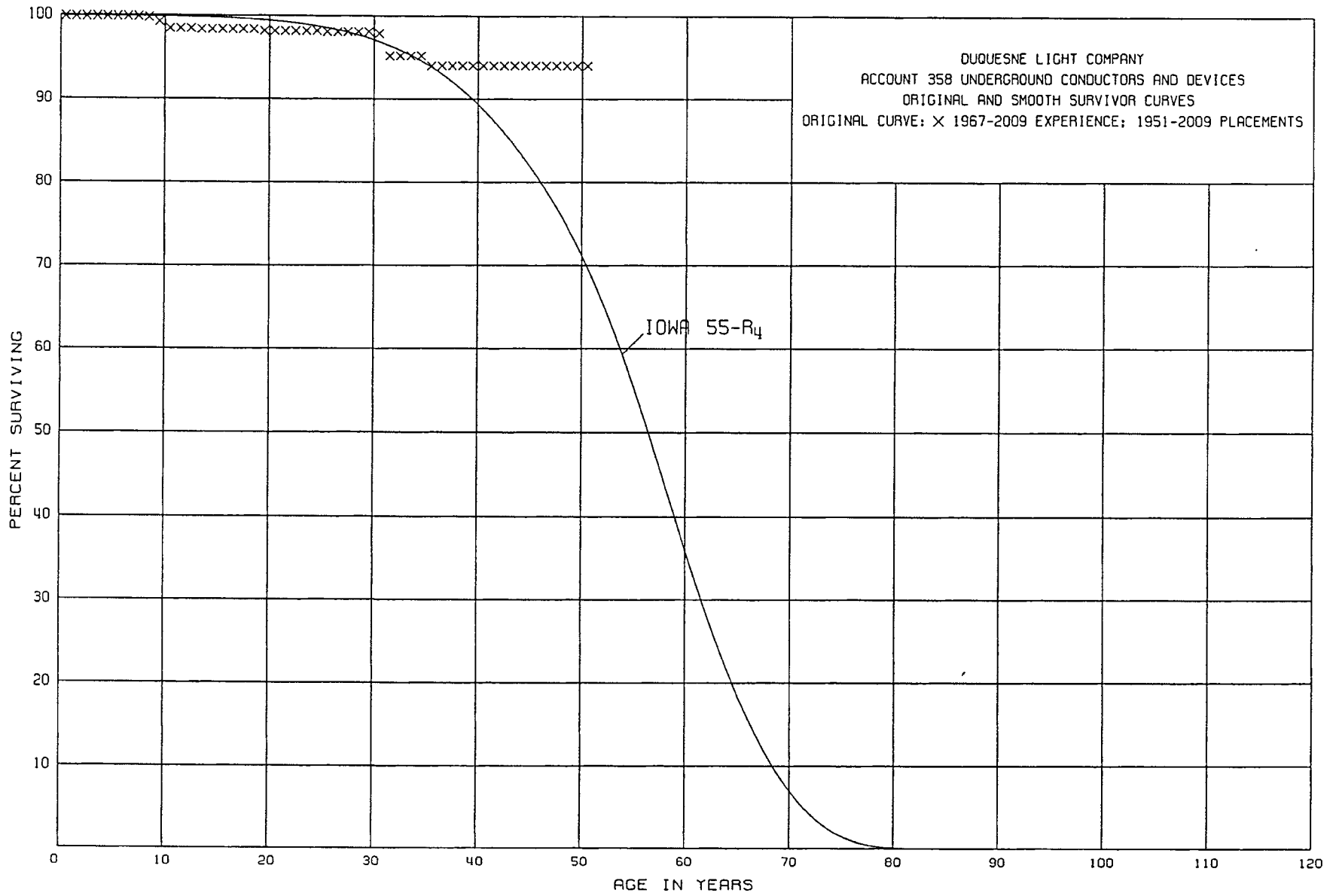
ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2009			EXPERIENCE BAND 1967-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,649,016		0.0000	1.0000	100.00
0.5	56,649,018		0.0000	1.0000	100.00
1.5	56,649,018		0.0000	1.0000	100.00
2.5	31,952,069		0.0000	1.0000	100.00
3.5	31,693,127		0.0000	1.0000	100.00
4.5	31,029,401		0.0000	1.0000	100.00
5.5	31,039,308	29,632	0.0010	0.9990	100.00
6.5	30,731,391		0.0000	1.0000	99.90
7.5	30,731,391		0.0000	1.0000	99.90
8.5	34,584,191	77,188	0.0022	0.9978	99.90
9.5	34,507,004		0.0000	1.0000	99.68
10.5	34,670,469		0.0000	1.0000	99.68
11.5	34,670,469		0.0000	1.0000	99.68
12.5	34,670,469		0.0000	1.0000	99.68
13.5	34,656,812		0.0000	1.0000	99.68
14.5	34,673,444		0.0000	1.0000	99.68
15.5	34,695,977		0.0000	1.0000	99.68
16.5	34,695,977		0.0000	1.0000	99.68
17.5	34,697,660		0.0000	1.0000	99.68
18.5	34,697,660		0.0000	1.0000	99.68
19.5	33,204,363		0.0000	1.0000	99.68
20.5	33,237,736	1,153	0.0000	1.0000	99.68
21.5	34,682,060		0.0000	1.0000	99.68
22.5	34,682,060	2,691	0.0001	0.9999	99.68
23.5	34,350,603		0.0000	1.0000	99.67
24.5	33,918,548		0.0000	1.0000	99.67
25.5	33,918,840		0.0000	1.0000	99.67
26.5	33,885,568		0.0000	1.0000	99.67
27.5	33,885,568		0.0000	1.0000	99.67
28.5	33,893,829		0.0000	1.0000	99.67
29.5	33,234,149	64,780	0.0019	0.9981	99.67
30.5	4,596,719	141,209	0.0307	0.9693	99.48
31.5	4,455,510		0.0000	1.0000	96.43
32.5	4,455,510		0.0000	1.0000	96.43
33.5	4,475,391		0.0000	1.0000	96.43
34.5	4,469,616	143,949	0.0322	0.9678	96.43
35.5	4,325,667		0.0000	1.0000	93.32
36.5	4,325,667		0.0000	1.0000	93.32
37.5	4,162,361		0.0000	1.0000	93.32
38.5	4,162,361		0.0000	1.0000	93.32

DUQUESNE LIGHT COMPANY
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2009			EXPERIENCE BAND 1967-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,162,888		0.0000	1.0000	93.32
40.5	4,176,195		0.0000	1.0000	93.32
41.5	4,176,195		0.0000	1.0000	93.32
42.5	3,965,604		0.0000	1.0000	93.32
43.5	3,965,604		0.0000	1.0000	93.32
44.5	3,970,548		0.0000	1.0000	93.32
45.5	3,970,548		0.0000	1.0000	93.32
46.5	3,970,548		0.0000	1.0000	93.32
47.5	3,970,548		0.0000	1.0000	93.32
48.5	3,960,113		0.0000	1.0000	93.32
49.5	3,697,088		0.0000	1.0000	93.32
50.5	3,697,088		0.0000	1.0000	93.32
51.5	91,709		0.0000	1.0000	93.32
52.5	91,709		0.0000	1.0000	93.32
53.5					93.32

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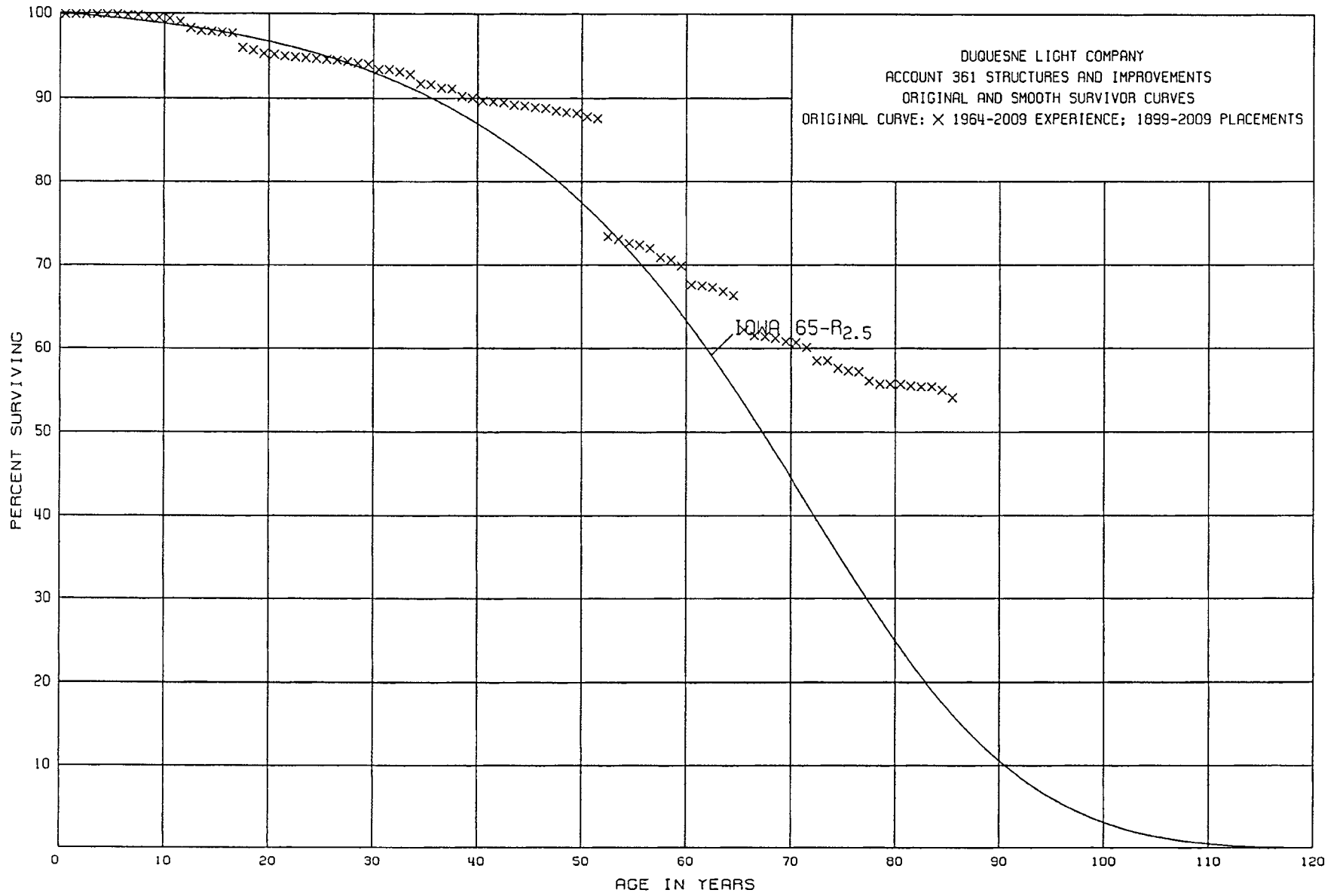
DUQUESNE LIGHT COMPANY
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2009			EXPERIENCE BAND 1967-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,090,533		0.0000	1.0000	100.00
0.5	39,997,435		0.0000	1.0000	100.00
1.5	33,237,931		0.0000	1.0000	100.00
2.5	18,205,911		0.0000	1.0000	100.00
3.5	18,005,434		0.0000	1.0000	100.00
4.5	17,837,213	7,148	0.0004	0.9996	100.00
5.5	17,830,065		0.0000	1.0000	99.96
6.5	17,830,065		0.0000	1.0000	99.96
7.5	17,831,855	30,667	0.0017	0.9983	99.96
8.5	19,290,562	98,477	0.0051	0.9949	99.79
9.5	19,191,918	148,104	0.0077	0.9923	99.28
10.5	19,095,476		0.0000	1.0000	98.52
11.5	19,095,476		0.0000	1.0000	98.52
12.5	19,095,476	31,542	0.0017	0.9983	98.52
13.5	19,060,164		0.0000	1.0000	98.35
14.5	19,067,931		0.0000	1.0000	98.35
15.5	19,095,540		0.0000	1.0000	98.35
16.5	19,095,540		0.0000	1.0000	98.35
17.5	18,873,449		0.0000	1.0000	98.35
18.5	18,876,466	20,110	0.0011	0.9989	98.35
19.5	18,305,381	3,677	0.0002	0.9998	98.24
20.5	18,344,733		0.0000	1.0000	98.22
21.5	19,124,633		0.0000	1.0000	98.22
22.5	19,124,633		0.0000	1.0000	98.22
23.5	18,971,109	13,955	0.0007	0.9993	98.22
24.5	18,781,733	3,383	0.0002	0.9998	98.15
25.5	18,785,199		0.0000	1.0000	98.13
26.5	18,248,374		0.0000	1.0000	98.13
27.5	18,188,738		0.0000	1.0000	98.13
28.5	18,197,269		0.0000	1.0000	98.13
29.5	17,346,717	35,900	0.0021	0.9979	98.13
30.5	1,894,595	53,516	0.0282	0.9718	97.92
31.5	1,841,079		0.0000	1.0000	95.16
32.5	1,841,924		0.0000	1.0000	95.16
33.5	1,857,856		0.0000	1.0000	95.16
34.5	1,722,484	21,534	0.0125	0.9875	95.16
35.5	1,700,950		0.0000	1.0000	93.97
36.5	1,700,950		0.0000	1.0000	93.97
37.5	1,532,305		0.0000	1.0000	93.97
38.5	1,532,305		0.0000	1.0000	93.97

DUQUESNE LIGHT COMPANY
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2009			EXPERIENCE BAND 1967-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,532,305		0.0000	1.0000	93.97
40.5	1,532,305		0.0000	1.0000	93.97
41.5	1,515,608		0.0000	1.0000	93.97
42.5	1,264,568		0.0000	1.0000	93.97
43.5	1,264,568		0.0000	1.0000	93.97
44.5	1,264,568		0.0000	1.0000	93.97
45.5	1,264,568		0.0000	1.0000	93.97
46.5	1,264,568		0.0000	1.0000	93.97
47.5	1,264,568		0.0000	1.0000	93.97
48.5	1,264,568		0.0000	1.0000	93.97
49.5	1,264,642		0.0000	1.0000	93.97
50.5	1,262,852		0.0000	1.0000	93.97
51.5	1,472		0.0000	1.0000	93.97
52.5	1,472		0.0000	1.0000	93.97
53.5	1,472		0.0000	1.0000	93.97
54.5	1,472		0.0000	1.0000	93.97
55.5	1,472		0.0000	1.0000	93.97
56.5	1,472		0.0000	1.0000	93.97
57.5	1,472		0.0000	1.0000	93.97
58.5					93.97



DUQUESNE LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1964-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	47,471,475	221	0.0000	1.0000	100.00	
0.5	46,848,426		0.0000	1.0000	100.00	
1.5	46,876,772	5,319	0.0001	0.9999	100.00	
2.5	45,986,794	25,130	0.0005	0.9995	99.99	
3.5	42,512,678	2,596	0.0001	0.9999	99.94	
4.5	42,585,046	34,518	0.0008	0.9992	99.93	
5.5	42,119,338	7,743	0.0002	0.9998	99.85	
6.5	42,213,129	24,643	0.0006	0.9994	99.83	
7.5	41,665,902	77,902	0.0019	0.9981	99.77	
8.5	41,341,279	37,641	0.0009	0.9991	99.58	
9.5	41,150,534	26,082	0.0006	0.9994	99.49	
10.5	40,268,214	151,898	0.0038	0.9962	99.43	
11.5	39,464,091	310,698	0.0079	0.9921	99.05	
12.5	38,838,999	128,969	0.0033	0.9967	98.27	
13.5	37,470,249	14,226	0.0004	0.9996	97.95	
14.5	35,932,757	57,919	0.0016	0.9984	97.91	
15.5	35,539,051	26,788	0.0008	0.9992	97.75	
16.5	35,460,417	625,220	0.0176	0.9824	97.67	
17.5	34,701,663	101,276	0.0029	0.9971	95.95	
18.5	34,438,463	120,169	0.0035	0.9965	95.67	
19.5	33,589,757	47,988	0.0014	0.9986	95.34	
20.5	33,523,127	65,376	0.0020	0.9980	95.21	
21.5	32,431,878	27,349	0.0008	0.9992	95.02	
22.5	32,532,662	42,526	0.0013	0.9987	94.94	
23.5	30,614,003	43,931	0.0014	0.9986	94.82	
24.5	30,528,891	21,896	0.0007	0.9993	94.69	
25.5	30,459,834	31,888	0.0010	0.9990	94.62	
26.5	30,073,005	62,233	0.0021	0.9979	94.53	
27.5	21,700,551	54,751	0.0025	0.9975	94.33	
28.5	21,469,515	22,929	0.0011	0.9989	94.09	
29.5	21,320,571	130,474	0.0061	0.9939	93.99	
30.5	13,343,241	11,144	0.0008	0.9992	93.42	
31.5	11,945,482	29,815	0.0025	0.9975	93.35	
32.5	11,781,489	41,681	0.0035	0.9965	93.12	
33.5	11,665,248	131,761	0.0113	0.9887	92.79	
34.5	10,600,279	13,358	0.0013	0.9987	91.74	
35.5	10,789,875	44,508	0.0041	0.9959	91.62	
36.5	10,463,761	11,934	0.0011	0.9989	91.24	
37.5	7,563,922	75,845	0.0100	0.9900	91.14	
38.5	7,629,352	16,721	0.0022	0.9978	90.23	

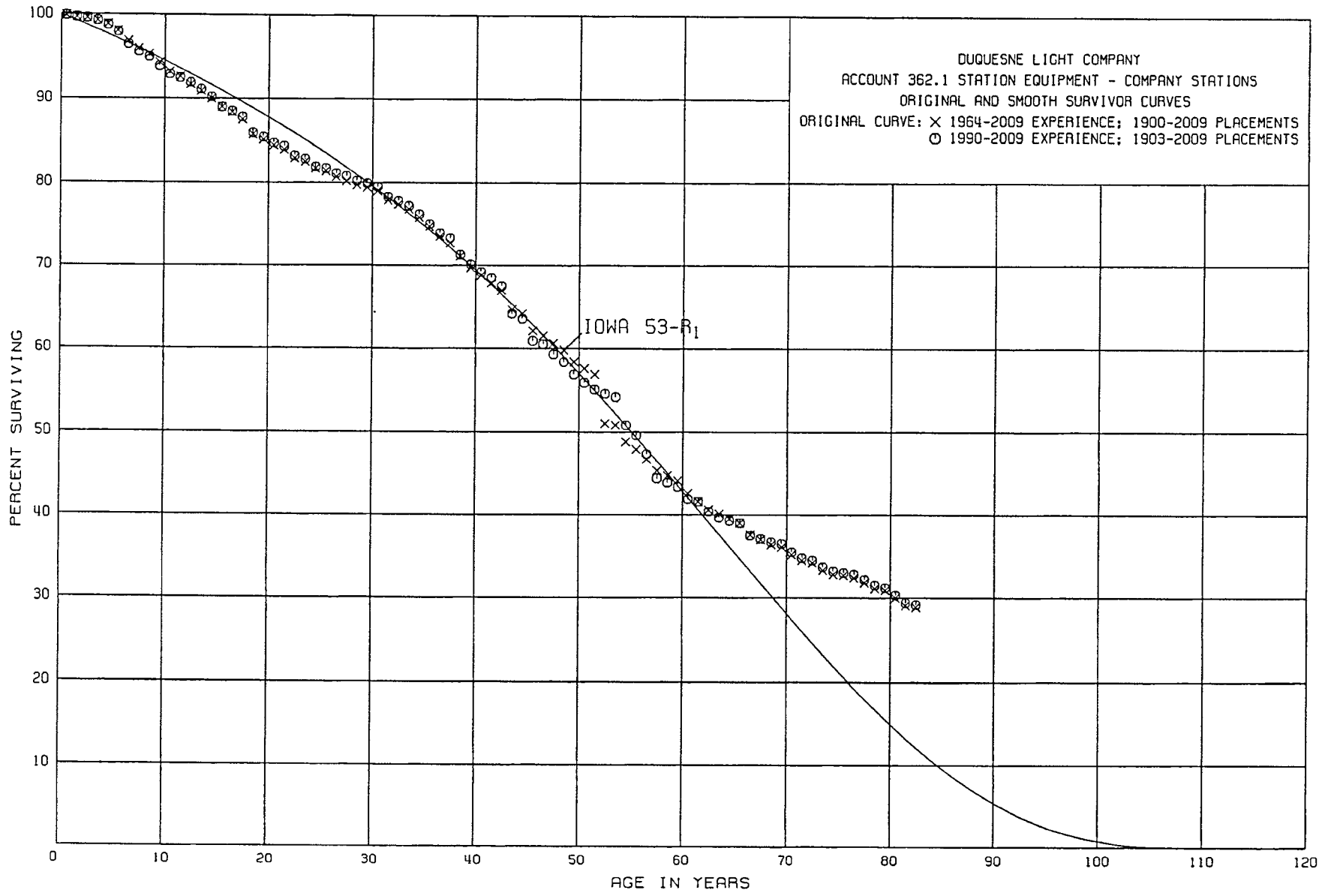
DUQUESNE LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,770,497	26,666	0.0034	0.9966	90.03
40.5	7,850,423	13,285	0.0017	0.9983	89.72
41.5	7,241,172	7,092	0.0010	0.9990	89.57
42.5	7,039,504	19,976	0.0028	0.9972	89.48
43.5	7,036,231	9,420	0.0013	0.9987	89.23
44.5	6,969,087	13,760	0.0020	0.9980	89.11
45.5	6,905,370	12,146	0.0018	0.9982	88.93
46.5	6,835,282	17,885	0.0026	0.9974	88.77
47.5	6,772,123	17,557	0.0026	0.9974	88.54
48.5	6,528,285	6,785	0.0010	0.9990	88.31
49.5	6,361,360	32,510	0.0051	0.9949	88.22
50.5	5,361,196	8,158	0.0015	0.9985	87.77
51.5	5,113,007	831,957	0.1627	0.8373	87.64
52.5	4,093,390	16,861	0.0041	0.9959	73.38
53.5	3,913,575	27,442	0.0070	0.9930	73.08
54.5	3,601,554	9,496	0.0026	0.9974	72.57
55.5	3,471,338	20,241	0.0058	0.9942	72.38
56.5	3,320,892	49,292	0.0148	0.9852	71.96
57.5	3,248,493	12,506	0.0038	0.9962	70.89
58.5	3,224,890	31,277	0.0097	0.9903	70.62
59.5	3,170,320	106,575	0.0336	0.9664	69.93
60.5	3,039,308	3,334	0.0011	0.9989	67.58
61.5	2,975,169	8,079	0.0027	0.9973	67.51
62.5	2,965,711	21,522	0.0073	0.9927	67.33
63.5	2,944,270	23,054	0.0078	0.9922	66.84
64.5	2,873,286	176,693	0.0615	0.9385	66.32
65.5	2,691,296	30,283	0.0113	0.9887	62.24
66.5	2,653,250	7,809	0.0029	0.9971	61.54
67.5	2,614,665	5,592	0.0021	0.9979	61.36
68.5	2,567,810	19,457	0.0076	0.9924	61.23
69.5	2,547,162	935	0.0004	0.9996	60.76
70.5	2,536,832	28,700	0.0113	0.9887	60.74
71.5	2,509,952	62,975	0.0251	0.9749	60.05
72.5	2,461,271	3,598	0.0015	0.9985	58.54
73.5	2,463,240	33,975	0.0138	0.9862	58.45
74.5	2,435,263	12,796	0.0053	0.9947	57.64
75.5	2,432,230	5,819	0.0024	0.9976	57.33
76.5	2,457,547	49,220	0.0200	0.9800	57.19
77.5	2,409,194	14,920	0.0062	0.9938	56.05
78.5	2,393,915	1,033	0.0004	0.9996	55.70

DUQUESNE LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,353,870	1,518	0.0006	0.9994	55.68
80.5	2,315,492	6,184	0.0027	0.9973	55.65
81.5	1,944,194	4,759	0.0024	0.9976	55.50
82.5	1,833,200	277	0.0002	0.9998	55.37
83.5	1,718,458	11,670	0.0068	0.9932	55.36
84.5	1,386,774	23,475	0.0169	0.9831	54.98
85.5	737,639		0.0000	1.0000	54.05
86.5	593,325		0.0000	1.0000	54.05
87.5	340,835		0.0000	1.0000	54.05
88.5	284,872	416	0.0015	0.9985	54.05
89.5	229,497		0.0000	1.0000	53.97
90.5	151,130		0.0000	1.0000	53.97
91.5	104,852		0.0000	1.0000	53.97
92.5	91,685	406	0.0044	0.9956	53.97
93.5	91,279		0.0000	1.0000	53.73
94.5	91,307	59	0.0006	0.9994	53.73
95.5	70,182	1,169	0.0167	0.9833	53.70
96.5	61,722		0.0000	1.0000	52.80
97.5	61,870		0.0000	1.0000	52.80
98.5	62,333		0.0000	1.0000	52.80
99.5	62,333	900	0.0144	0.9856	52.80
100.5	60,738		0.0000	1.0000	52.04
101.5	62,168		0.0000	1.0000	52.04
102.5	62,168		0.0000	1.0000	52.04
103.5	60,811		0.0000	1.0000	52.04
104.5	60,811		0.0000	1.0000	52.04
105.5	39,437		0.0000	1.0000	52.04
106.5	36,514		0.0000	1.0000	52.04
107.5	28,258		0.0000	1.0000	52.04
108.5	28,258		0.0000	1.0000	52.04
109.5	28,258		0.0000	1.0000	52.04
110.5					52.04



DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	376,997,181	215,152	0.0006	0.9994	100.00
0.5	358,582,978	869,810	0.0024	0.9976	99.94
1.5	342,577,436	450,931	0.0013	0.9987	99.70
2.5	333,699,242	762,145	0.0023	0.9977	99.57
3.5	290,695,432	1,207,579	0.0042	0.9958	99.34
4.5	280,022,957	2,456,438	0.0088	0.9912	98.92
5.5	268,250,296	3,229,403	0.0120	0.9880	98.05
6.5	260,846,719	2,447,332	0.0094	0.9906	96.87
7.5	253,770,552	1,673,043	0.0066	0.9934	95.96
8.5	249,480,443	2,826,409	0.0113	0.9887	95.33
9.5	239,733,511	2,777,741	0.0116	0.9884	94.25
10.5	234,835,512	1,336,220	0.0057	0.9943	93.16
11.5	231,804,133	2,246,017	0.0097	0.9903	92.63
12.5	218,785,111	1,977,075	0.0090	0.9910	91.73
13.5	203,126,923	2,096,816	0.0103	0.9897	90.90
14.5	189,720,933	2,014,582	0.0106	0.9894	89.96
15.5	185,003,193	1,247,216	0.0067	0.9933	89.01
16.5	180,414,157	1,924,227	0.0107	0.9893	88.41
17.5	173,330,262	3,491,708	0.0201	0.9799	87.46
18.5	166,087,588	1,167,489	0.0070	0.9930	85.70
19.5	159,097,058	1,307,371	0.0082	0.9918	85.10
20.5	155,299,998	896,188	0.0058	0.9942	84.40
21.5	149,462,863	1,820,939	0.0122	0.9878	83.91
22.5	144,197,322	765,079	0.0053	0.9947	82.89
23.5	128,826,554	1,234,501	0.0096	0.9904	82.45
24.5	126,462,928	459,715	0.0036	0.9964	81.66
25.5	123,053,291	992,467	0.0081	0.9919	81.37
26.5	109,414,252	638,511	0.0058	0.9942	80.71
27.5	90,411,398	575,099	0.0064	0.9936	80.24
28.5	89,335,053	329,192	0.0037	0.9963	79.73
29.5	87,145,161	475,741	0.0055	0.9945	79.43
30.5	80,354,387	1,124,616	0.0140	0.9860	78.99
31.5	74,025,129	431,775	0.0058	0.9942	77.88
32.5	72,428,219	606,466	0.0084	0.9916	77.43
33.5	65,345,040	860,503	0.0132	0.9868	76.78
34.5	58,676,064	842,693	0.0144	0.9856	75.77
35.5	56,559,054	863,681	0.0153	0.9847	74.68
36.5	54,647,776	598,189	0.0109	0.9891	73.54
37.5	46,278,687	1,046,489	0.0226	0.9774	72.74
38.5	43,834,361	859,053	0.0196	0.9804	71.10

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,240,832	551,214	0.0134	0.9866	69.71
40.5	39,802,009	495,522	0.0124	0.9876	68.78
41.5	38,242,649	518,596	0.0136	0.9864	67.93
42.5	36,512,783	1,241,966	0.0340	0.9660	67.01
43.5	34,507,072	257,215	0.0075	0.9925	64.73
44.5	33,593,273	1,130,206	0.0336	0.9664	64.24
45.5	31,700,159	290,145	0.0092	0.9908	62.08
46.5	30,738,991	471,051	0.0153	0.9847	61.51
47.5	29,826,526	380,751	0.0128	0.9872	60.57
48.5	27,304,978	631,064	0.0231	0.9769	59.79
49.5	25,622,752	356,542	0.0139	0.9861	58.41
50.5	22,596,065	287,293	0.0127	0.9873	57.60
51.5	21,399,304	2,204,012	0.1030	0.8970	56.87
52.5	18,011,353	92,541	0.0051	0.9949	51.01
53.5	16,715,463	645,328	0.0386	0.9614	50.75
54.5	14,701,384	273,871	0.0186	0.9814	48.79
55.5	13,666,537	346,795	0.0254	0.9746	47.88
56.5	12,578,171	365,802	0.0291	0.9709	46.66
57.5	11,752,455	158,946	0.0135	0.9865	45.30
58.5	11,194,120	151,203	0.0135	0.9865	44.69
59.5	10,059,732	336,872	0.0335	0.9665	44.09
60.5	9,272,759	221,534	0.0239	0.9761	42.61
61.5	8,731,743	202,241	0.0232	0.9768	41.59
62.5	8,499,221	121,716	0.0143	0.9857	40.63
63.5	8,435,602	117,268	0.0139	0.9861	40.05
64.5	8,010,364	109,776	0.0137	0.9863	39.49
65.5	7,817,769	272,985	0.0349	0.9651	38.95
66.5	7,413,501	118,066	0.0159	0.9841	37.59
67.5	6,733,222	112,818	0.0168	0.9832	36.99
68.5	6,306,592	39,023	0.0062	0.9938	36.37
69.5	6,231,702	163,032	0.0262	0.9738	36.14
70.5	6,046,849	122,450	0.0203	0.9797	35.19
71.5	5,922,637	53,500	0.0090	0.9910	34.48
72.5	5,829,889	141,075	0.0242	0.9758	34.17
73.5	5,671,228	87,072	0.0154	0.9846	33.34
74.5	5,601,576	29,320	0.0052	0.9948	32.83
75.5	5,591,272	46,397	0.0083	0.9917	32.66
76.5	5,557,466	95,042	0.0171	0.9829	32.39
77.5	5,384,619	121,460	0.0226	0.9774	31.84
78.5	5,119,196	41,083	0.0080	0.9920	31.12

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,608,588	137,006	0.0297	0.9703	30.87
80.5	4,284,505	126,077	0.0294	0.9706	29.95
81.5	3,835,462	23,851	0.0062	0.9938	29.07
82.5	3,371,596	7,094	0.0021	0.9979	28.89
83.5	2,532,911	18,296	0.0072	0.9928	28.83
84.5	1,906,662	353	0.0002	0.9998	28.62
85.5	656,830	557	0.0008	0.9992	28.61
86.5	551,975	72,553	0.1314	0.8686	28.59
87.5	302,248		0.0000	1.0000	24.83
88.5	254,066	43	0.0002	0.9998	24.83
89.5	76,927		0.0000	1.0000	24.83
90.5	62,612		0.0000	1.0000	24.83
91.5	16,718		0.0000	1.0000	24.83
92.5	10,182		0.0000	1.0000	24.83
93.5	8,910		0.0000	1.0000	24.83
94.5	8,662		0.0000	1.0000	24.83
95.5	7,810		0.0000	1.0000	24.83
96.5	603		0.0000	1.0000	24.83
97.5	431		0.0000	1.0000	24.83
98.5	69		0.0000	1.0000	24.83
99.5	69		0.0000	1.0000	24.83
100.5	69		0.0000	1.0000	24.83
101.5	69		0.0000	1.0000	24.83
102.5	69		0.0000	1.0000	24.83
103.5					24.83

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	226,828,963	33,279	0.0001	0.9999	100.00
0.5	211,063,356	669,715	0.0032	0.9968	99.99
1.5	200,333,934	238,321	0.0012	0.9988	99.67
2.5	194,156,047	572,947	0.0030	0.9970	99.55
3.5	158,711,270	663,739	0.0042	0.9958	99.25
4.5	145,207,641	1,264,953	0.0087	0.9913	98.83
5.5	137,229,071	2,041,487	0.0149	0.9851	97.97
6.5	129,401,452	1,274,639	0.0099	0.9901	96.51
7.5	148,708,981	884,790	0.0059	0.9941	95.55
8.5	143,072,863	1,723,345	0.0120	0.9880	94.99
9.5	136,295,289	1,317,365	0.0097	0.9903	93.85
10.5	148,006,313	777,400	0.0053	0.9947	92.94
11.5	150,860,787	977,516	0.0065	0.9935	92.45
12.5	140,557,539	1,131,376	0.0080	0.9920	91.85
13.5	127,166,653	1,346,957	0.0106	0.9894	91.12
14.5	122,328,618	1,506,592	0.0123	0.9877	90.15
15.5	119,564,310	727,872	0.0061	0.9939	89.04
16.5	120,358,711	999,882	0.0083	0.9917	88.50
17.5	129,048,705	2,779,394	0.0215	0.9785	87.77
18.5	122,995,188	738,921	0.0060	0.9940	85.88
19.5	120,479,756	973,230	0.0081	0.9919	85.36
20.5	118,285,666	494,056	0.0042	0.9958	84.67
21.5	115,156,468	1,519,571	0.0132	0.9868	84.31
22.5	113,476,541	547,717	0.0048	0.9952	83.20
23.5	99,626,598	1,033,919	0.0104	0.9896	82.80
24.5	97,832,601	343,067	0.0035	0.9965	81.94
25.5	95,377,839	672,069	0.0070	0.9930	81.65
26.5	82,673,575	323,548	0.0039	0.9961	81.08
27.5	64,518,876	452,139	0.0070	0.9930	80.76
28.5	66,044,813	228,898	0.0035	0.9965	80.19
29.5	64,983,790	319,120	0.0049	0.9951	79.91
30.5	62,704,407	995,965	0.0159	0.9841	79.52
31.5	57,696,979	316,827	0.0055	0.9945	78.26
32.5	57,635,834	497,463	0.0086	0.9914	77.83
33.5	51,473,095	668,171	0.0130	0.9870	77.16
34.5	47,264,140	702,499	0.0149	0.9851	76.16
35.5	45,467,784	662,044	0.0146	0.9854	75.03
36.5	41,895,472	378,450	0.0090	0.9910	73.93
37.5	33,191,957	895,757	0.0270	0.9730	73.26
38.5	30,465,362	509,672	0.0167	0.9833	71.28

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

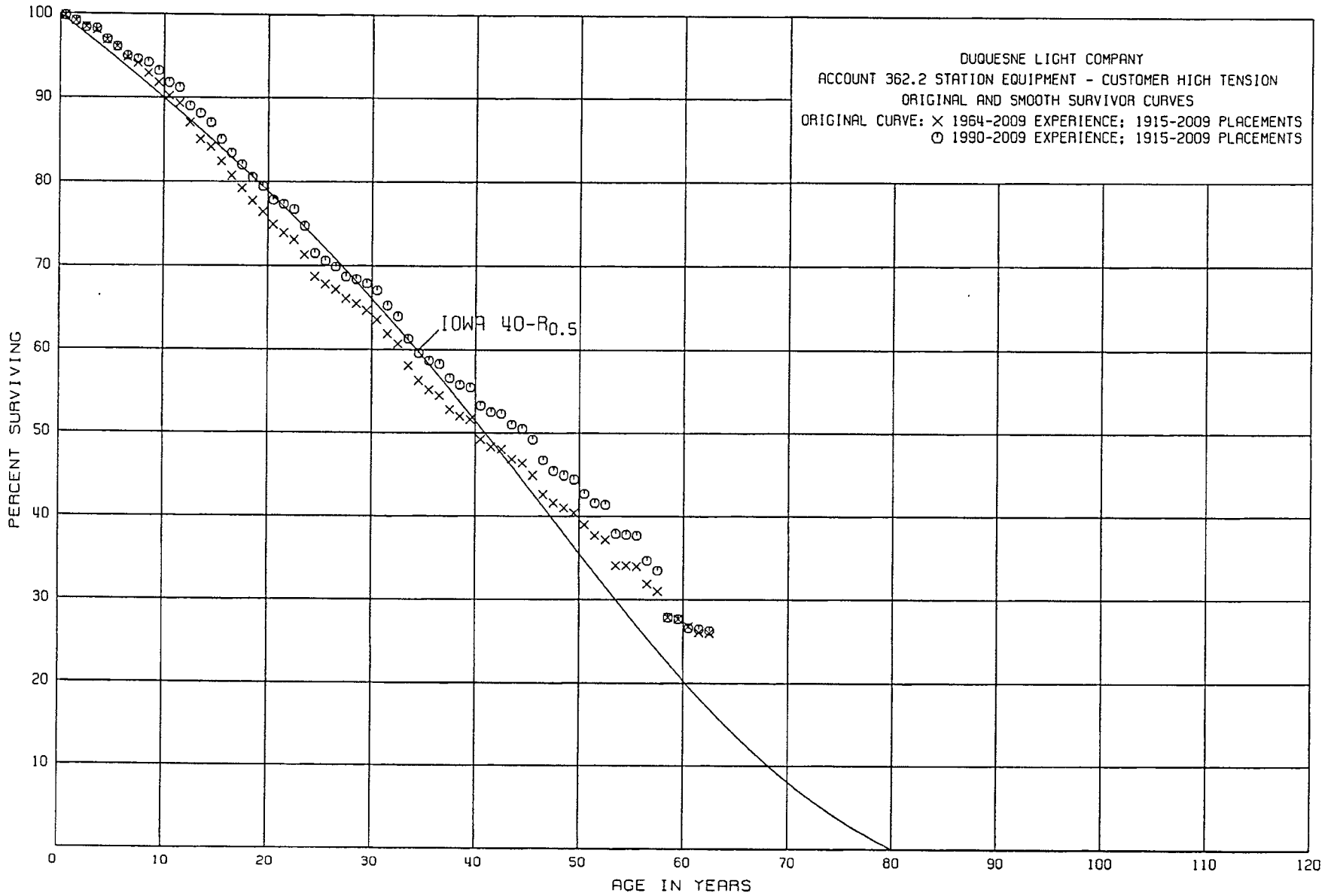
PLACEMENT BAND 1903-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,997,396	368,030	0.0131	0.9869	70.09
40.5	27,117,801	262,564	0.0097	0.9903	69.17
41.5	25,510,158	388,788	0.0152	0.9848	68.50
42.5	23,685,831	1,144,755	0.0483	0.9517	67.46
43.5	21,519,625	213,604	0.0099	0.9901	64.20
44.5	20,962,058	872,683	0.0416	0.9584	63.56
45.5	19,357,289	141,423	0.0073	0.9927	60.92
46.5	18,633,893	374,258	0.0201	0.9799	60.48
47.5	18,453,955	270,641	0.0147	0.9853	59.26
48.5	16,482,903	415,811	0.0252	0.9748	58.39
49.5	15,088,166	267,964	0.0178	0.9822	56.92
50.5	12,232,317	175,916	0.0144	0.9856	55.91
51.5	11,290,717	111,946	0.0099	0.9901	55.10
52.5	10,097,663	71,719	0.0071	0.9929	54.55
53.5	8,865,424	558,710	0.0630	0.9370	54.16
54.5	6,964,168	154,577	0.0222	0.9778	50.75
55.5	6,055,378	285,763	0.0472	0.9528	49.62
56.5	5,053,374	312,764	0.0619	0.9381	47.28
57.5	4,350,453	48,443	0.0111	0.9889	44.35
58.5	4,074,467	45,866	0.0113	0.9887	43.86
59.5	3,669,169	122,426	0.0334	0.9666	43.36
60.5	3,387,965	28,977	0.0086	0.9914	41.91
61.5	3,815,441	103,106	0.0270	0.9730	41.55
62.5	4,288,428	76,434	0.0178	0.9822	40.43
63.5	5,234,327	58,439	0.0112	0.9888	39.71
64.5	5,692,535	35,270	0.0062	0.9938	39.27
65.5	6,800,470	262,529	0.0386	0.9614	39.03
66.5	6,543,234	78,813	0.0120	0.9880	37.52
67.5	6,168,997	56,456	0.0092	0.9908	37.07
68.5	5,925,035	38,410	0.0065	0.9935	36.73
69.5	6,121,261	163,032	0.0266	0.9734	36.49
70.5	5,956,585	121,010	0.0203	0.9797	35.52
71.5	5,884,055	53,395	0.0091	0.9909	34.80
72.5	5,800,512	140,500	0.0242	0.9758	34.48
73.5	5,643,758	78,786	0.0140	0.9860	33.65
74.5	5,582,629	29,320	0.0053	0.9947	33.18
75.5	5,573,512	40,033	0.0072	0.9928	33.00
76.5	5,553,286	94,840	0.0171	0.9829	32.76
77.5	5,380,804	121,460	0.0226	0.9774	32.20
78.5	5,116,012	41,083	0.0080	0.9920	31.47

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,605,417	137,006	0.0297	0.9703	31.22
80.5	4,281,335	126,077	0.0294	0.9706	30.29
81.5	3,832,291	22,944	0.0060	0.9940	29.40
82.5	3,369,333	7,094	0.0021	0.9979	29.22
83.5	2,531,376	18,296	0.0072	0.9928	29.16
84.5	1,905,128	353	0.0002	0.9998	28.95
85.5	655,296	557	0.0008	0.9992	28.94
86.5	551,249	71,826	0.1303	0.8697	28.92
87.5	302,248		0.0000	1.0000	25.15
88.5	254,066	43	0.0002	0.9998	25.15
89.5	76,927		0.0000	1.0000	25.14
90.5	62,612		0.0000	1.0000	25.14
91.5	16,718		0.0000	1.0000	25.14
92.5	10,182		0.0000	1.0000	25.14
93.5	8,910		0.0000	1.0000	25.14
94.5	8,662		0.0000	1.0000	25.14
95.5	7,810		0.0000	1.0000	25.14
96.5	603		0.0000	1.0000	25.14
97.5	431		0.0000	1.0000	25.14
98.5	69		0.0000	1.0000	25.14
99.5	69		0.0000	1.0000	25.14
100.5	69		0.0000	1.0000	25.14
101.5	69		0.0000	1.0000	25.14
102.5	69		0.0000	1.0000	25.14
103.5					25.14



DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,029,069	83,290	0.0018	0.9982	100.00
0.5	44,532,850	265,233	0.0060	0.9940	99.82
1.5	43,444,966	334,580	0.0077	0.9923	99.22
2.5	43,471,301	181,853	0.0042	0.9958	98.46
3.5	42,213,493	507,641	0.0120	0.9880	98.05
4.5	41,478,158	333,566	0.0080	0.9920	96.87
5.5	40,137,397	527,296	0.0131	0.9869	96.10
6.5	39,571,512	322,857	0.0082	0.9918	94.84
7.5	38,459,567	483,550	0.0126	0.9874	94.06
8.5	36,789,594	409,054	0.0111	0.9889	92.87
9.5	36,492,761	647,245	0.0177	0.9823	91.84
10.5	35,790,356	378,251	0.0106	0.9894	90.21
11.5	35,530,397	890,747	0.0251	0.9749	89.25
12.5	34,642,744	786,778	0.0227	0.9773	87.01
13.5	31,452,661	353,194	0.0112	0.9888	85.03
14.5	30,414,815	597,006	0.0196	0.9804	84.08
15.5	29,512,404	621,874	0.0211	0.9789	82.43
16.5	28,987,090	532,103	0.0184	0.9816	80.69
17.5	28,276,350	551,763	0.0195	0.9805	79.21
18.5	27,253,309	445,536	0.0163	0.9837	77.67
19.5	26,721,597	542,659	0.0203	0.9797	76.40
20.5	25,669,556	319,760	0.0125	0.9875	74.85
21.5	24,542,204	259,190	0.0106	0.9894	73.91
22.5	24,264,250	604,091	0.0249	0.9751	73.13
23.5	22,814,408	823,293	0.0361	0.9639	71.31
24.5	20,087,793	268,760	0.0134	0.9866	68.74
25.5	17,476,700	161,865	0.0093	0.9907	67.82
26.5	16,923,347	271,618	0.0160	0.9840	67.19
27.5	16,584,861	163,936	0.0099	0.9901	66.11
28.5	15,987,236	191,170	0.0120	0.9880	65.46
29.5	15,489,139	247,775	0.0160	0.9840	64.67
30.5	15,190,287	421,487	0.0277	0.9723	63.64
31.5	14,269,626	270,800	0.0190	0.9810	61.88
32.5	12,799,636	546,009	0.0427	0.9573	60.70
33.5	11,201,683	342,590	0.0306	0.9694	58.11
34.5	10,057,851	200,539	0.0199	0.9801	56.33
35.5	9,489,711	126,249	0.0133	0.9867	55.21
36.5	8,610,157	265,020	0.0308	0.9692	54.48
37.5	7,877,002	123,428	0.0157	0.9843	52.80
38.5	7,694,301	57,609	0.0075	0.9925	51.97

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,192,401	284,887	0.0460	0.9540	51.58
40.5	5,316,474	97,247	0.0183	0.9817	49.21
41.5	4,996,278	36,161	0.0072	0.9928	48.31
42.5	4,765,349	114,827	0.0241	0.9759	47.96
43.5	4,374,268	50,579	0.0116	0.9884	46.80
44.5	4,162,363	123,123	0.0296	0.9704	46.26
45.5	3,787,602	195,541	0.0516	0.9484	44.89
46.5	3,159,159	75,044	0.0238	0.9762	42.57
47.5	2,919,115	41,109	0.0141	0.9859	41.56
48.5	2,692,091	35,269	0.0131	0.9869	40.97
49.5	2,413,091	87,791	0.0364	0.9636	40.43
50.5	2,135,832	68,552	0.0321	0.9679	38.96
51.5	1,942,145	26,632	0.0137	0.9863	37.71
52.5	1,765,399	144,812	0.0820	0.9180	37.19
53.5	1,355,237	3,016	0.0022	0.9978	34.14
54.5	1,263,879	1,749	0.0014	0.9986	34.06
55.5	998,378	62,031	0.0621	0.9379	34.01
56.5	848,203	23,040	0.0272	0.9728	31.90
57.5	788,880	79,811	0.1012	0.8988	31.03
58.5	687,332	5,261	0.0077	0.9923	27.89
59.5	651,955	21,412	0.0328	0.9672	27.68
60.5	554,053	14,087	0.0254	0.9746	26.77
61.5	485,321	2,370	0.0049	0.9951	26.09
62.5	472,802	33,738	0.0714	0.9286	25.96
63.5	439,451	4,911	0.0112	0.9888	24.11
64.5	421,516	20	0.0000	1.0000	23.84
65.5	419,054	5,693	0.0136	0.9864	23.84
66.5	378,348	1,432	0.0038	0.9962	23.52
67.5	374,116	827	0.0022	0.9978	23.43
68.5	356,653	30,594	0.0858	0.9142	23.38
69.5	325,956	14,266	0.0438	0.9562	21.37
70.5	304,082	16,048	0.0528	0.9472	20.43
71.5	280,392	2,062	0.0074	0.9926	19.35
72.5	249,521	5,401	0.0216	0.9784	19.21
73.5	231,388	7,352	0.0318	0.9682	18.80
74.5	217,613	4,576	0.0210	0.9790	18.20
75.5	190,780	5,990	0.0314	0.9686	17.82
76.5	185,315	65	0.0004	0.9996	17.26
77.5	184,616	3,171	0.0172	0.9828	17.25
78.5	174,111	12,749	0.0732	0.9268	16.95

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1964-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	127,762	968	0.0076	0.9924	15.71	
80.5	123,486	6,223	0.0504	0.9496	15.59	
81.5	116,333		0.0000	1.0000	14.80	
82.5	62,336		0.0000	1.0000	14.80	
83.5	43,077		0.0000	1.0000	14.80	
84.5	31,397		0.0000	1.0000	14.80	
85.5	11,246		0.0000	1.0000	14.80	
86.5	1,063		0.0000	1.0000	14.80	
87.5	1,063		0.0000	1.0000	14.80	
88.5	1,044		0.0000	1.0000	14.80	
89.5	1,044		0.0000	1.0000	14.80	
90.5	1,044		0.0000	1.0000	14.80	
91.5	712		0.0000	1.0000	14.80	
92.5	82		0.0000	1.0000	14.80	
93.5	82		0.0000	1.0000	14.80	
94.5					14.80	

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,960,687	31,894	0.0017	0.9983	100.00
0.5	18,033,156	123,364	0.0068	0.9932	99.83
1.5	17,488,609	137,540	0.0079	0.9921	99.15
2.5	17,389,086	20,157	0.0012	0.9988	98.37
3.5	16,679,679	204,775	0.0123	0.9877	98.25
4.5	16,816,546	157,113	0.0093	0.9907	97.04
5.5	16,365,575	188,817	0.0115	0.9885	96.14
6.5	16,488,876	78,719	0.0048	0.9952	95.03
7.5	15,373,286	60,947	0.0040	0.9960	94.57
8.5	15,769,279	165,448	0.0105	0.9895	94.19
9.5	17,783,396	271,449	0.0153	0.9847	93.20
10.5	17,077,371	106,252	0.0062	0.9938	91.77
11.5	17,637,106	423,605	0.0240	0.9760	91.20
12.5	18,301,191	188,300	0.0103	0.9897	89.01
13.5	16,121,598	198,362	0.0123	0.9877	88.09
14.5	16,052,718	378,421	0.0236	0.9764	87.01
15.5	15,703,940	298,439	0.0190	0.9810	84.96
16.5	16,545,216	272,656	0.0165	0.9835	83.35
17.5	17,392,616	303,803	0.0175	0.9825	81.97
18.5	17,160,092	248,436	0.0145	0.9855	80.54
19.5	18,537,176	372,779	0.0201	0.9799	79.37
20.5	18,850,199	104,392	0.0055	0.9945	77.77
21.5	18,209,998	152,363	0.0084	0.9916	77.34
22.5	18,125,759	471,262	0.0260	0.9740	76.69
23.5	17,139,470	727,707	0.0425	0.9575	74.70
24.5	14,730,591	197,504	0.0134	0.9866	71.53
25.5	12,527,547	113,758	0.0091	0.9909	70.57
26.5	12,530,240	229,207	0.0183	0.9817	69.93
27.5	12,459,532	55,286	0.0044	0.9956	68.65
28.5	12,264,090	79,121	0.0065	0.9935	68.35
29.5	12,193,266	147,728	0.0121	0.9879	67.91
30.5	12,337,779	322,025	0.0261	0.9739	67.09
31.5	11,742,407	233,640	0.0199	0.9801	65.34
32.5	10,467,509	445,725	0.0426	0.9574	64.04
33.5	9,132,107	260,212	0.0285	0.9715	61.31
34.5	8,235,985	120,074	0.0146	0.9854	59.56
35.5	8,020,986	54,654	0.0068	0.9932	58.69
36.5	7,349,408	212,608	0.0289	0.9711	58.29
37.5	6,671,670	93,990	0.0141	0.9859	56.61
38.5	6,476,247	37,617	0.0058	0.9942	55.81

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,055,456	197,357	0.0390	0.9610	55.49
40.5	4,361,879	64,452	0.0148	0.9852	53.33
41.5	4,199,901	21,508	0.0051	0.9949	52.54
42.5	4,000,886	100,940	0.0252	0.9748	52.27
43.5	3,622,843	35,189	0.0097	0.9903	50.95
44.5	3,465,281	87,752	0.0253	0.9747	50.46
45.5	3,131,116	160,738	0.0513	0.9487	49.18
46.5	2,581,204	67,920	0.0263	0.9737	46.66
47.5	2,359,579	28,037	0.0119	0.9881	45.43
48.5	2,166,047	22,335	0.0103	0.9897	44.89
49.5	1,900,904	73,079	0.0384	0.9616	44.43
50.5	1,647,512	44,396	0.0269	0.9731	42.72
51.5	1,487,160	5,279	0.0035	0.9965	41.57
52.5	1,361,577	116,610	0.0856	0.9144	41.42
53.5	1,007,959	2,609	0.0026	0.9974	37.87
54.5	929,733	1,169	0.0013	0.9987	37.77
55.5	665,237	53,102	0.0798	0.9202	37.72
56.5	525,143	18,377	0.0350	0.9650	34.71
57.5	476,651	79,144	0.1660	0.8340	33.50
58.5	391,104	2,878	0.0074	0.9926	27.94
59.5	450,459	17,836	0.0396	0.9604	27.73
60.5	361,472	2,466	0.0068	0.9932	26.63
61.5	305,305	1,363	0.0045	0.9955	26.45
62.5	358,906	14,963	0.0417	0.9583	26.33
63.5	370,964	4,911	0.0132	0.9868	25.23
64.5	371,843	20	0.0001	0.9999	24.90
65.5	396,695	5,693	0.0144	0.9856	24.90
66.5	367,228	1,432	0.0039	0.9961	24.54
67.5	371,695	827	0.0022	0.9978	24.44
68.5	354,250	30,594	0.0864	0.9136	24.39
69.5	323,941	14,266	0.0440	0.9560	22.28
70.5	302,067	16,048	0.0531	0.9469	21.30
71.5	279,206	2,062	0.0074	0.9926	20.17
72.5	249,438	5,401	0.0217	0.9783	20.02
73.5	231,306	7,352	0.0318	0.9682	19.59
74.5	217,613	4,576	0.0210	0.9790	18.97
75.5	190,780	5,990	0.0314	0.9686	18.57
76.5	185,315	65	0.0004	0.9996	17.99
77.5	184,616	3,171	0.0172	0.9828	17.98
78.5	174,111	12,749	0.0732	0.9268	17.67

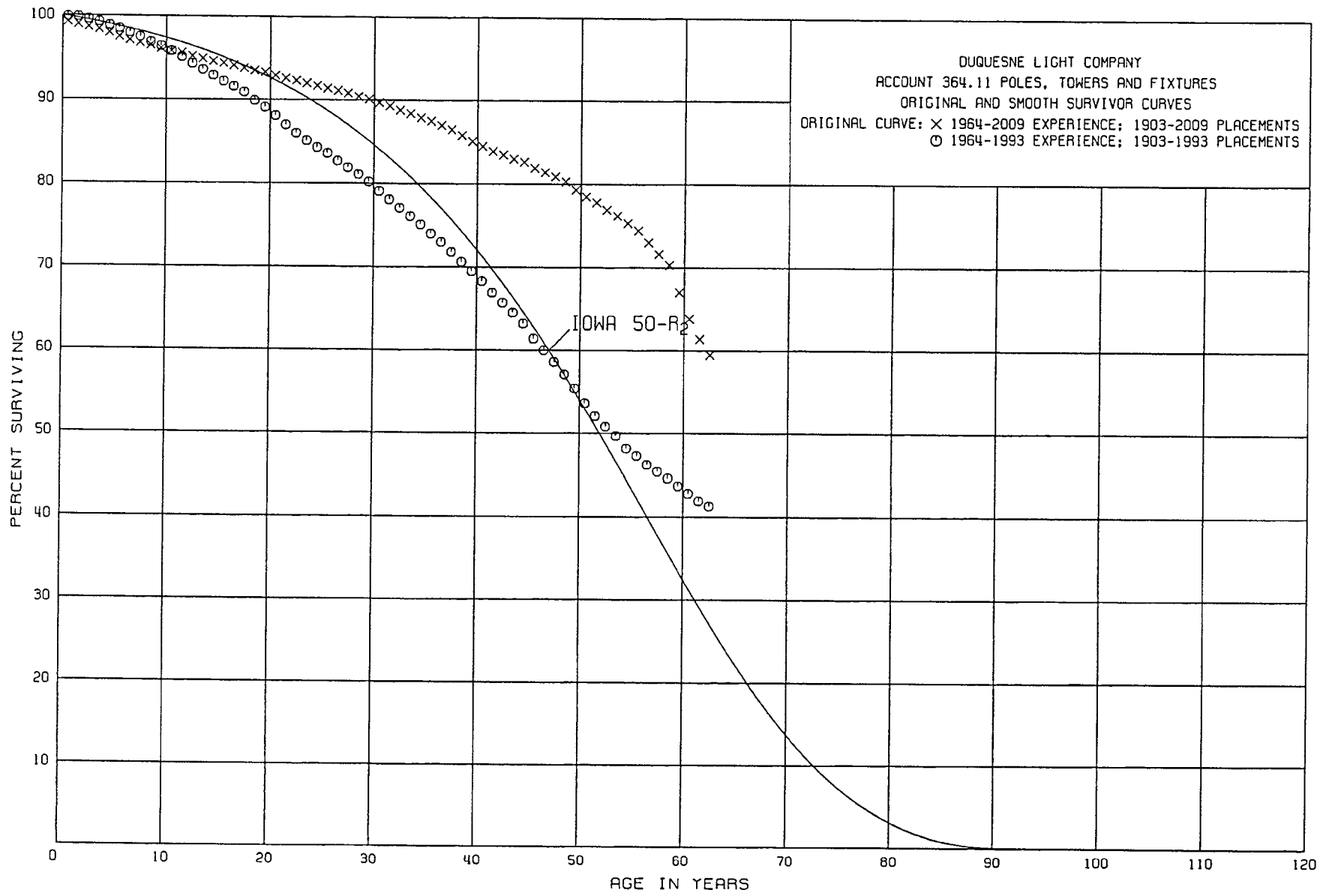
DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	127,762	968	0.0076	0.9924	16.38
80.5	123,486	6,223	0.0504	0.9496	16.26
81.5	116,333		0.0000	1.0000	15.44
82.5	62,336		0.0000	1.0000	15.44
83.5	43,077		0.0000	1.0000	15.44
84.5	31,397		0.0000	1.0000	15.44
85.5	11,246		0.0000	1.0000	15.44
86.5	1,063		0.0000	1.0000	15.44
87.5	1,063		0.0000	1.0000	15.44
88.5	1,044		0.0000	1.0000	15.44
89.5	1,044		0.0000	1.0000	15.44
90.5	1,044		0.0000	1.0000	15.44
91.5	712		0.0000	1.0000	15.44
92.5	82		0.0000	1.0000	15.44
93.5	82		0.0000	1.0000	15.44
94.5					15.44

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DUQUESNE LIGHT COMPANY
ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,560,222	1,618,832	0.0067	0.9933	100.00
0.5	230,160,871	667,525	0.0029	0.9971	99.33
1.5	222,534,687	673,030	0.0030	0.9970	99.04
2.5	218,768,130	732,367	0.0033	0.9967	98.74
3.5	210,105,559	844,376	0.0040	0.9960	98.41
4.5	203,628,643	1,189,657	0.0058	0.9942	98.02
5.5	198,193,882	787,793	0.0040	0.9960	97.45
6.5	195,211,236	610,542	0.0031	0.9969	97.06
7.5	194,203,841	579,485	0.0030	0.9970	96.76
8.5	194,567,506	665,376	0.0034	0.9966	96.47
9.5	196,085,911	618,533	0.0032	0.9968	96.14
10.5	197,559,597	535,208	0.0027	0.9973	95.83
11.5	198,419,044	810,540	0.0041	0.9959	95.57
12.5	186,580,638	614,445	0.0033	0.9967	95.18
13.5	178,756,891	458,088	0.0026	0.9974	94.87
14.5	171,122,710	486,471	0.0028	0.9972	94.62
15.5	162,585,456	429,149	0.0026	0.9974	94.36
16.5	155,223,612	460,000	0.0030	0.9970	94.11
17.5	145,581,120	473,523	0.0033	0.9967	93.83
18.5	137,391,426	384,896	0.0028	0.9972	93.52
19.5	130,082,288	439,395	0.0034	0.9966	93.26
20.5	123,141,622	421,043	0.0034	0.9966	92.94
21.5	115,154,758	358,523	0.0031	0.9969	92.62
22.5	108,269,984	390,602	0.0036	0.9964	92.33
23.5	100,595,802	379,951	0.0038	0.9962	92.00
24.5	93,443,028	220,737	0.0024	0.9976	91.65
25.5	87,561,455	321,968	0.0037	0.9963	91.43
26.5	81,116,547	296,532	0.0037	0.9963	91.09
27.5	75,062,208	257,185	0.0034	0.9966	90.75
28.5	70,633,776	266,186	0.0038	0.9962	90.44
29.5	64,512,700	300,893	0.0047	0.9953	90.10
30.5	59,689,447	278,004	0.0047	0.9953	89.68
31.5	55,772,492	294,498	0.0053	0.9947	89.26
32.5	50,999,929	200,037	0.0039	0.9961	88.79
33.5	45,695,075	256,947	0.0056	0.9944	88.44
34.5	40,818,843	197,650	0.0048	0.9952	87.94
35.5	36,521,986	221,682	0.0061	0.9939	87.52
36.5	34,333,215	212,092	0.0062	0.9938	86.99
37.5	32,434,159	258,744	0.0080	0.9920	86.45
38.5	31,174,571	238,381	0.0076	0.9924	85.76

DUQUESNE LIGHT COMPANY
ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,519,133	186,613	0.0068	0.9932	85.11
40.5	26,682,056	188,007	0.0070	0.9930	84.53
41.5	25,653,346	134,414	0.0052	0.9948	83.94
42.5	23,696,673	130,891	0.0055	0.9945	83.50
43.5	22,496,244	131,120	0.0058	0.9942	83.04
44.5	21,269,171	166,890	0.0078	0.9922	82.56
45.5	20,136,605	134,816	0.0067	0.9933	81.92
46.5	19,136,985	119,255	0.0062	0.9938	81.37
47.5	17,852,548	116,754	0.0065	0.9935	80.87
48.5	16,740,190	208,435	0.0125	0.9875	80.34
49.5	15,045,405	163,543	0.0109	0.9891	79.34
50.5	13,090,662	121,133	0.0093	0.9907	78.48
51.5	11,697,198	126,043	0.0108	0.9892	77.75
52.5	10,295,395	101,534	0.0099	0.9901	76.91
53.5	9,210,490	103,094	0.0112	0.9888	76.15
54.5	8,089,446	94,470	0.0117	0.9883	75.30
55.5	6,811,914	128,158	0.0188	0.9812	74.42
56.5	5,729,406	115,032	0.0201	0.9799	73.02
57.5	4,940,342	83,784	0.0170	0.9830	71.55
58.5	4,265,910	199,633	0.0468	0.9532	70.33
59.5	3,624,324	174,726	0.0482	0.9518	67.04
60.5	3,097,572	116,159	0.0375	0.9625	63.81
61.5	2,707,023	85,149	0.0315	0.9685	61.42
62.5	2,650,825	43,580	0.0164	0.9836	59.49
63.5	2,678,937	32,193	0.0120	0.9880	58.51
64.5	2,719,187	40,170	0.0148	0.9852	57.81
65.5	2,739,367	30,543	0.0111	0.9889	56.95
66.5	2,776,514	15,691	0.0057	0.9943	56.32
67.5	2,697,904	26,068	0.0097	0.9903	56.00
68.5	2,523,896	29,722	0.0118	0.9882	55.46
69.5	2,464,838	24,514	0.0099	0.9901	54.81
70.5	2,396,937	30,885	0.0129	0.9871	54.27
71.5	2,347,796	24,251	0.0103	0.9897	53.57
72.5	2,227,834	34,145	0.0153	0.9847	53.02
73.5	2,137,250	40,470	0.0189	0.9811	52.21
74.5	1,983,292	23,748	0.0120	0.9880	51.22
75.5	1,873,707	47,962	0.0256	0.9744	50.61
76.5	1,761,230	24,980	0.0142	0.9858	49.31
77.5	1,658,227	34,542	0.0208	0.9792	48.61
78.5	1,408,371	22,163	0.0157	0.9843	47.60

DUQUESNE LIGHT COMPANY
ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,191,818	15,539	0.0130	0.9870	46.85
80.5	1,000,816	12,498	0.0125	0.9875	46.24
81.5	752,060	7,769	0.0103	0.9897	45.66
82.5	412,968	2,977	0.0072	0.9928	45.19
83.5	290,905	564	0.0019	0.9981	44.86
84.5	148,166		0.0000	1.0000	44.77
85.5	116,262		0.0000	1.0000	44.77
86.5	114,832	66	0.0006	0.9994	44.77
87.5	103,317	3,034	0.0294	0.9706	44.74
88.5	99,138		0.0000	1.0000	43.42
89.5	40,531		0.0000	1.0000	43.42
90.5	40,452		0.0000	1.0000	43.42
91.5	36,650		0.0000	1.0000	43.42
92.5	18,459		0.0000	1.0000	43.42
93.5	11,189		0.0000	1.0000	43.42
94.5	11,179		0.0000	1.0000	43.42
95.5	1,819		0.0000	1.0000	43.42
96.5	1,819		0.0000	1.0000	43.42
97.5					43.42

DUQUESNE LIGHT COMPANY
ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

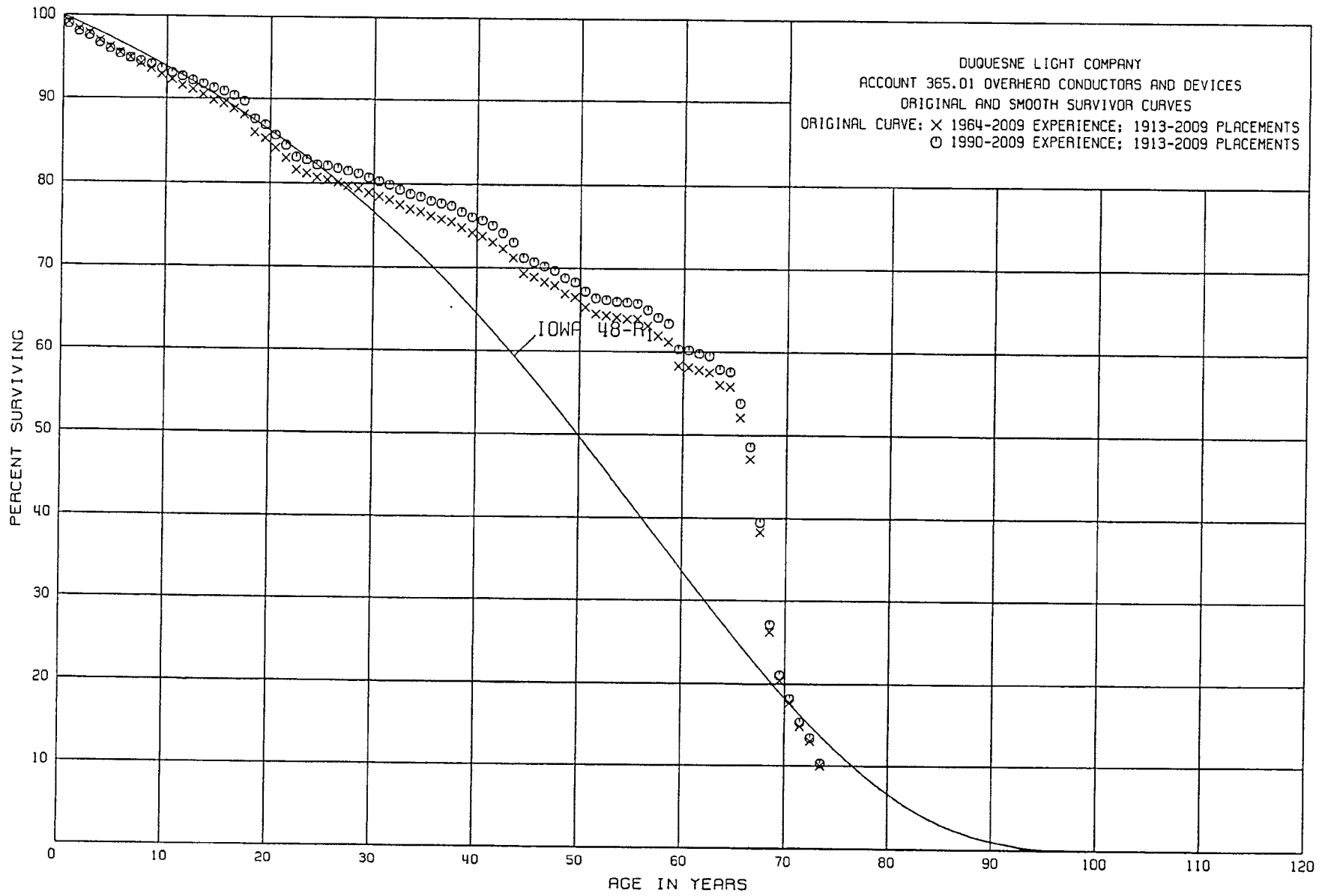
PLACEMENT BAND 1903-1993			EXPERIENCE BAND 1964-1993		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	113,653,005	26,237	0.0002	0.9998	100.00
0.5	105,446,226	132,980	0.0013	0.9987	99.98
1.5	97,193,334	244,764	0.0025	0.9975	99.85
2.5	90,739,879	258,981	0.0029	0.9971	99.60
3.5	86,064,706	323,809	0.0038	0.9962	99.31
4.5	81,640,759	403,342	0.0049	0.9951	98.93
5.5	76,709,232	359,359	0.0047	0.9953	98.45
6.5	72,474,890	360,852	0.0050	0.9950	97.99
7.5	67,742,734	384,027	0.0057	0.9943	97.50
8.5	62,795,255	359,739	0.0057	0.9943	96.94
9.5	59,258,509	383,926	0.0065	0.9935	96.39
10.5	55,099,117	383,816	0.0070	0.9930	95.76
11.5	51,063,445	409,122	0.0080	0.9920	95.09
12.5	48,087,144	373,612	0.0078	0.9922	94.33
13.5	43,946,285	317,007	0.0072	0.9928	93.59
14.5	40,798,711	303,469	0.0074	0.9926	92.92
15.5	38,225,952	257,361	0.0067	0.9933	92.23
16.5	35,030,416	292,263	0.0083	0.9917	91.61
17.5	31,421,866	323,822	0.0103	0.9897	90.85
18.5	27,579,346	260,928	0.0095	0.9905	89.91
19.5	23,881,987	264,408	0.0111	0.9889	89.06
20.5	21,532,165	257,550	0.0120	0.9880	88.07
21.5	19,624,133	220,754	0.0112	0.9888	87.01
22.5	18,443,332	201,001	0.0109	0.9891	86.04
23.5	15,657,911	149,118	0.0095	0.9905	85.10
24.5	14,705,442	129,892	0.0088	0.9912	84.29
25.5	13,588,132	133,937	0.0099	0.9901	83.55
26.5	11,831,971	111,204	0.0094	0.9906	82.72
27.5	10,978,483	117,861	0.0107	0.9893	81.94
28.5	10,230,374	112,434	0.0110	0.9890	81.06
29.5	9,596,944	134,584	0.0140	0.9860	80.17
30.5	9,020,081	106,967	0.0119	0.9881	79.05
31.5	8,455,077	106,999	0.0127	0.9873	78.11
32.5	8,217,583	105,206	0.0128	0.9872	77.12
33.5	7,771,320	109,439	0.0141	0.9859	76.13
34.5	7,120,817	100,412	0.0141	0.9859	75.06
35.5	6,929,675	96,918	0.0140	0.9860	74.00
36.5	6,965,310	114,076	0.0164	0.9836	72.96
37.5	6,716,509	108,926	0.0162	0.9838	71.76
38.5	6,395,535	100,290	0.0157	0.9843	70.60
39.5	5,864,114	102,792	0.0175	0.9825	69.49

DUQUESNE LIGHT COMPANY
ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1993			EXPERIENCE BAND 1964-1993		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
40.5	5,413,264	106,552	0.0197	0.9803	68.27
41.5	5,022,882	92,449	0.0184	0.9816	66.93
42.5	4,617,305	86,518	0.0187	0.9813	65.70
43.5	4,304,408	83,493	0.0194	0.9806	64.47
44.5	3,992,400	117,276	0.0294	0.9706	63.22
45.5	3,676,024	82,163	0.0224	0.9776	61.36
46.5	3,409,517	76,678	0.0225	0.9775	59.99
47.5	3,259,161	82,956	0.0255	0.9745	58.64
48.5	3,091,324	92,399	0.0299	0.9701	57.14
49.5	2,951,720	95,577	0.0324	0.9676	55.43
50.5	2,802,983	78,153	0.0279	0.9721	53.63
51.5	2,647,995	65,410	0.0247	0.9753	52.13
52.5	2,473,832	55,943	0.0226	0.9774	50.84
53.5	2,387,650	72,294	0.0303	0.9697	49.69
54.5	2,249,893	42,703	0.0190	0.9810	48.18
55.5	2,172,040	47,039	0.0217	0.9783	47.26
56.5	2,038,080	37,674	0.0185	0.9815	46.23
57.5	1,934,081	35,090	0.0181	0.9819	45.37
58.5	1,805,348	34,130	0.0189	0.9811	44.55
59.5	1,702,019	36,185	0.0213	0.9787	43.71
60.5	1,622,219	32,244	0.0199	0.9801	42.78
61.5	1,525,190	23,353	0.0153	0.9847	41.93
62.5	1,333,253	19,155	0.0144	0.9856	41.29
63.5	1,139,084	14,201	0.0125	0.9875	40.70
64.5	993,068	15,501	0.0156	0.9844	40.19
65.5	759,130	11,040	0.0145	0.9855	39.56
66.5	427,324	1,506	0.0035	0.9965	38.99
67.5	299,735	982	0.0033	0.9967	38.85
68.5	164,571	365	0.0022	0.9978	38.72
69.5	110,520	52	0.0005	0.9995	38.63
70.5	109,730	58	0.0005	0.9995	38.61
71.5	98,594		0.0000	1.0000	38.59
72.5	98,049		0.0000	1.0000	38.59
73.5	41,835		0.0000	1.0000	38.59
74.5	41,724		0.0000	1.0000	38.59
75.5	38,112	64	0.0017	0.9983	38.59
76.5	17,723		0.0000	1.0000	38.52
77.5	10,831		0.0000	1.0000	38.52
78.5	10,813		0.0000	1.0000	38.52
79.5	1,924		0.0000	1.0000	38.52
80.5	1,924		0.0000	1.0000	38.52
81.5					38.52

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DUQUESNE LIGHT COMPANY
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	241,990,797	1,949,209	0.0081	0.9919	100.00
0.5	223,399,473	1,695,661	0.0076	0.9924	99.19
1.5	209,783,149	1,188,766	0.0057	0.9943	98.44
2.5	206,138,113	1,769,342	0.0086	0.9914	97.88
3.5	195,090,571	1,601,814	0.0082	0.9918	97.04
4.5	170,902,656	1,275,700	0.0075	0.9925	96.24
5.5	161,234,365	1,123,623	0.0070	0.9930	95.52
6.5	154,103,561	1,044,526	0.0068	0.9932	94.85
7.5	146,274,531	1,001,099	0.0068	0.9932	94.21
8.5	129,280,125	951,607	0.0074	0.9926	93.57
9.5	123,948,031	808,096	0.0065	0.9935	92.88
10.5	117,634,534	810,094	0.0069	0.9931	92.28
11.5	118,110,324	737,273	0.0062	0.9938	91.64
12.5	112,766,645	758,125	0.0067	0.9933	91.07
13.5	107,805,686	746,505	0.0069	0.9931	90.46
14.5	108,348,470	504,288	0.0047	0.9953	89.84
15.5	106,620,549	722,422	0.0068	0.9932	89.42
16.5	102,937,337	875,074	0.0085	0.9915	88.81
17.5	98,968,711	2,280,961	0.0230	0.9770	88.06
18.5	94,222,635	776,980	0.0082	0.9918	86.03
19.5	92,576,272	1,224,320	0.0132	0.9868	85.32
20.5	90,842,600	1,284,850	0.0141	0.9859	84.19
21.5	88,293,130	1,481,606	0.0168	0.9832	83.00
22.5	85,267,621	439,712	0.0052	0.9948	81.61
23.5	81,496,677	546,176	0.0067	0.9933	81.19
24.5	78,966,796	212,416	0.0027	0.9973	80.65
25.5	76,011,665	270,549	0.0036	0.9964	80.43
26.5	72,241,324	359,469	0.0050	0.9950	80.14
27.5	68,313,530	266,971	0.0039	0.9961	79.74
28.5	64,697,836	405,016	0.0063	0.9937	79.43
29.5	58,726,089	325,565	0.0055	0.9945	78.93
30.5	54,559,151	311,552	0.0057	0.9943	78.50
31.5	50,127,417	341,712	0.0068	0.9932	78.05
32.5	44,495,021	307,808	0.0069	0.9931	77.52
33.5	38,644,145	169,257	0.0044	0.9956	76.99
34.5	33,099,371	202,186	0.0061	0.9939	76.65
35.5	28,097,779	132,962	0.0047	0.9953	76.18
36.5	25,253,489	109,599	0.0043	0.9957	75.82
37.5	23,292,453	206,703	0.0089	0.9911	75.49
38.5	22,132,070	182,814	0.0083	0.9917	74.82

DUQUESNE LIGHT COMPANY
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,553,939	106,268	0.0057	0.9943	74.20
40.5	17,646,997	155,409	0.0088	0.9912	73.78
41.5	17,007,799	200,047	0.0118	0.9882	73.13
42.5	16,377,106	253,780	0.0155	0.9845	72.27
43.5	15,389,278	391,824	0.0255	0.9745	71.15
44.5	14,218,025	99,127	0.0070	0.9930	69.34
45.5	13,413,455	108,016	0.0081	0.9919	68.85
46.5	12,594,035	80,687	0.0064	0.9936	68.29
47.5	11,593,294	157,556	0.0136	0.9864	67.85
48.5	10,724,052	76,299	0.0071	0.9929	66.93
49.5	9,421,892	163,564	0.0174	0.9826	66.45
50.5	8,026,107	98,375	0.0123	0.9877	65.29
51.5	7,031,658	17,624	0.0025	0.9975	64.49
52.5	6,117,455	24,793	0.0041	0.9959	64.33
53.5	5,239,305	10,303	0.0020	0.9980	64.07
54.5	4,461,589	4,941	0.0011	0.9989	63.94
55.5	3,778,895	47,829	0.0127	0.9873	63.87
56.5	2,920,678	55,837	0.0191	0.9809	63.06
57.5	2,223,170	24,031	0.0108	0.9892	61.86
58.5	1,756,295	83,916	0.0478	0.9522	61.19
59.5	1,234,126	3,625	0.0029	0.9971	58.27
60.5	864,107	4,434	0.0051	0.9949	58.10
61.5	676,254	3,898	0.0058	0.9942	57.80
62.5	575,348	14,746	0.0256	0.9744	57.46
63.5	537,348	2,218	0.0041	0.9959	55.99
64.5	540,185	35,186	0.0651	0.9349	55.76
65.5	527,447	51,132	0.0969	0.9031	52.13
66.5	511,497	95,557	0.1868	0.8132	47.08
67.5	470,727	148,076	0.3146	0.6854	38.29
68.5	287,554	64,322	0.2237	0.7763	26.24
69.5	221,101	29,172	0.1319	0.8681	20.37
70.5	222,482	36,423	0.1637	0.8363	17.68
71.5	196,312	24,066	0.1226	0.8774	14.79
72.5	169,702	39,338	0.2318	0.7682	12.98
73.5	116,409	24,382	0.2095	0.7905	9.97
74.5	70,274	15,137	0.2154	0.7846	7.88
75.5	43,123	25,756	0.5973	0.4027	6.18
76.5	16,220	13,426	0.8277	0.1723	2.49
77.5	2,661	1,226	0.4607	0.5393	0.43
78.5	2,177	888	0.4079	0.5921	0.23

DUQUESNE LIGHT COMPANY
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009			EXPERIENCE BAND 1964-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,283	272	0.2120	0.7880	0.14	
80.5	982	461	0.4695	0.5305	0.11	
81.5	541	122	0.2255	0.7745	0.06	
82.5	411	121	0.2944	0.7056	0.05	
83.5	290		0.0000	1.0000	0.04	
84.5	290	109	0.3759	0.6241	0.04	
85.5	182	49	0.2692	0.7308	0.02	
86.5	133	131	0.9850	0.0150	0.01	
87.5	2		0.0000	1.0000	0.00	
88.5	2		0.0000	1.0000	0.00	
89.5	2	2	1.0000	0.0000	0.00	
90.5					0.00	

DUQUESNE LIGHT COMPANY
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	199,294,228	1,945,822	0.0098	0.9902	100.00
0.5	182,879,015	1,647,969	0.0090	0.9910	99.02
1.5	170,794,067	965,509	0.0057	0.9943	98.13
2.5	168,891,114	1,432,747	0.0085	0.9915	97.57
3.5	160,374,735	1,302,831	0.0081	0.9919	96.74
4.5	138,138,124	817,673	0.0059	0.9941	95.96
5.5	130,174,118	678,389	0.0052	0.9948	95.39
6.5	124,961,777	485,461	0.0039	0.9961	94.89
7.5	119,102,223	494,250	0.0041	0.9959	94.52
8.5	104,353,497	629,810	0.0060	0.9940	94.13
9.5	101,632,959	506,466	0.0050	0.9950	93.57
10.5	97,369,214	436,931	0.0045	0.9955	93.10
11.5	99,642,487	473,411	0.0048	0.9952	92.68
12.5	96,943,915	437,660	0.0045	0.9955	92.24
13.5	94,529,322	576,028	0.0061	0.9939	91.82
14.5	97,572,259	373,715	0.0038	0.9962	91.26
15.5	97,987,428	557,591	0.0057	0.9943	90.91
16.5	95,954,717	777,357	0.0081	0.9919	90.39
17.5	92,947,738	2,178,093	0.0234	0.9766	89.66
18.5	88,695,425	722,362	0.0081	0.9919	87.56
19.5	88,389,368	1,127,831	0.0128	0.9872	86.85
20.5	87,071,030	1,217,166	0.0140	0.9860	85.74
21.5	84,822,218	1,421,172	0.0168	0.9832	84.54
22.5	82,004,654	366,539	0.0045	0.9955	83.12
23.5	78,474,008	487,704	0.0062	0.9938	82.75
24.5	76,154,077	154,026	0.0020	0.9980	82.24
25.5	73,441,632	234,945	0.0032	0.9968	82.08
26.5	69,888,400	300,424	0.0043	0.9957	81.82
27.5	66,126,842	253,398	0.0038	0.9962	81.47
28.5	62,680,983	355,459	0.0057	0.9943	81.16
29.5	56,928,285	298,379	0.0052	0.9948	80.70
30.5	53,063,296	285,997	0.0054	0.9946	80.28
31.5	48,823,611	322,761	0.0066	0.9934	79.85
32.5	43,300,985	270,926	0.0063	0.9937	79.32
33.5	37,555,912	144,867	0.0039	0.9961	78.82
34.5	32,060,440	195,357	0.0061	0.9939	78.51
35.5	27,214,253	111,927	0.0041	0.9959	78.03
36.5	24,451,940	101,594	0.0042	0.9958	77.71
37.5	22,614,676	193,001	0.0085	0.9915	77.38
38.5	21,511,166	175,305	0.0081	0.9919	76.72

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

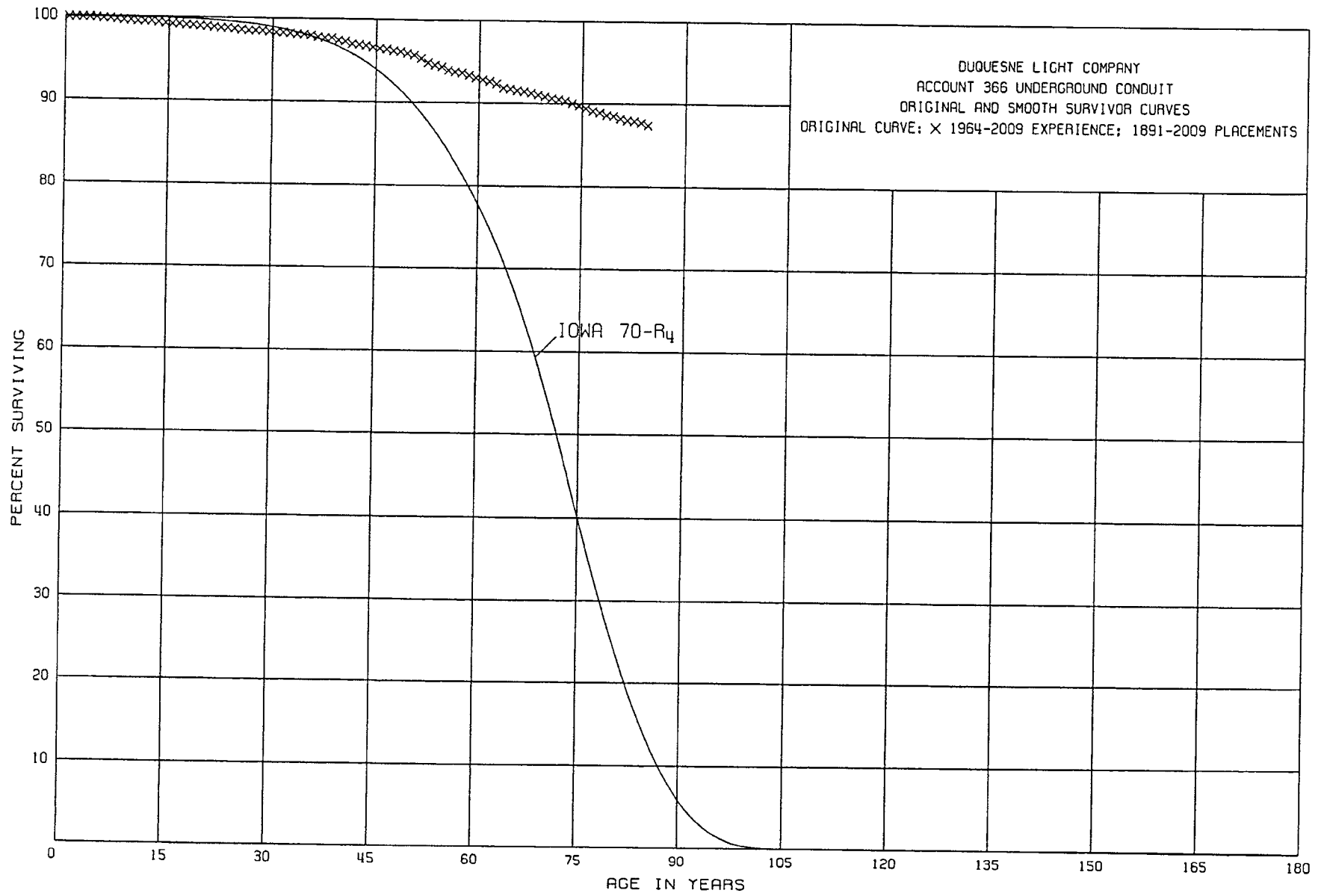
PLACEMENT BAND 1913-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,008,580	92,008	0.0051	0.9949	76.10
40.5	17,208,452	133,861	0.0078	0.9922	75.71
41.5	16,685,297	198,426	0.0119	0.9881	75.12
42.5	16,073,094	252,912	0.0157	0.9843	74.23
43.5	15,139,914	382,584	0.0253	0.9747	73.06
44.5	13,995,787	96,912	0.0069	0.9931	71.21
45.5	13,195,465	102,947	0.0078	0.9922	70.72
46.5	12,392,208	77,350	0.0062	0.9938	70.17
47.5	11,402,527	152,247	0.0134	0.9866	69.73
48.5	10,566,095	72,154	0.0068	0.9932	68.80
49.5	9,268,966	152,206	0.0164	0.9836	68.33
50.5	7,885,015	98,136	0.0124	0.9876	67.21
51.5	6,891,164	17,185	0.0025	0.9975	66.38
52.5	5,980,828	15,091	0.0025	0.9975	66.21
53.5	5,114,769	9,514	0.0019	0.9981	66.04
54.5	4,340,697	4,738	0.0011	0.9989	65.91
55.5	3,659,445	46,400	0.0127	0.9873	65.84
56.5	2,803,836	40,613	0.0145	0.9855	65.00
57.5	2,124,384	23,149	0.0109	0.9891	64.06
58.5	1,667,858	80,205	0.0481	0.9519	63.36
59.5	1,165,546	2,763	0.0024	0.9976	60.31
60.5	805,361	4,434	0.0055	0.9945	60.17
61.5	631,045	3,898	0.0062	0.9938	59.84
62.5	543,166	14,713	0.0271	0.9729	59.47
63.5	512,846	2,218	0.0043	0.9957	57.86
64.5	534,113	35,186	0.0659	0.9341	57.61
65.5	526,969	51,132	0.0970	0.9030	53.81
66.5	511,038	95,557	0.1870	0.8130	48.59
67.5	470,429	148,076	0.3148	0.6852	39.50
68.5	287,554	64,322	0.2237	0.7763	27.07
69.5	221,101	29,172	0.1319	0.8681	21.01
70.5	222,482	36,423	0.1637	0.8363	18.24
71.5	196,312	24,066	0.1226	0.8774	15.25
72.5	169,702	39,338	0.2318	0.7682	13.38
73.5	116,409	24,382	0.2095	0.7905	10.28
74.5	70,274	15,137	0.2154	0.7846	8.13
75.5	43,123	25,756	0.5973	0.4027	6.38
76.5	16,220	13,426	0.8277	0.1723	2.57
77.5	2,661	1,226	0.4607	0.5393	0.44
78.5	2,177	888	0.4079	0.5921	0.24

DUQUESNE LIGHT COMPANY
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009			EXPERIENCE BAND 1990-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,283	272	0.2120	0.7880	0.14	
80.5	982	461	0.4695	0.5305	0.11	
81.5	541	122	0.2255	0.7745	0.06	
82.5	411	121	0.2944	0.7056	0.05	
83.5	290		0.0000	1.0000	0.04	
84.5	290	109	0.3759	0.6241	0.04	
85.5	182	49	0.2692	0.7308	0.02	
86.5	133	131	0.9850	0.0150	0.01	
87.5	2		0.0000	1.0000	0.00	
88.5	2		0.0000	1.0000	0.00	
89.5	2	2	1.0000	0.0000	0.00	
90.5					0.00	

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DUQUESNE LIGHT COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	89,659,141	1,927	0.0000	1.0000	100.00
0.5	83,950,136	5,046	0.0001	0.9999	100.00
1.5	82,353,438	21,384	0.0003	0.9997	99.99
2.5	80,265,463	33,791	0.0004	0.9996	99.96
3.5	76,898,199	40,615	0.0005	0.9995	99.92
4.5	75,012,043	27,972	0.0004	0.9996	99.87
5.5	74,935,477	62,333	0.0008	0.9992	99.83
6.5	72,094,536	59,501	0.0008	0.9992	99.75
7.5	69,981,707	44,835	0.0006	0.9994	99.67
8.5	70,165,179	22,777	0.0003	0.9997	99.61
9.5	70,026,773	25,067	0.0004	0.9996	99.58
10.5	68,829,712	17,937	0.0003	0.9997	99.54
11.5	68,480,406	29,352	0.0004	0.9996	99.51
12.5	67,791,432	40,200	0.0006	0.9994	99.47
13.5	67,052,064	65,389	0.0010	0.9990	99.41
14.5	65,392,372	63,034	0.0010	0.9990	99.31
15.5	64,483,625	26,095	0.0004	0.9996	99.21
16.5	60,466,695	46,796	0.0008	0.9992	99.17
17.5	58,800,284	17,907	0.0003	0.9997	99.09
18.5	57,757,460	17,070	0.0003	0.9997	99.06
19.5	55,153,721	29,172	0.0005	0.9995	99.03
20.5	51,981,062	46,839	0.0009	0.9991	98.98
21.5	50,458,843	48,857	0.0010	0.9990	98.89
22.5	49,497,498	17,890	0.0004	0.9996	98.79
23.5	44,560,749	45,011	0.0010	0.9990	98.75
24.5	42,635,330	15,709	0.0004	0.9996	98.65
25.5	39,456,143	28,568	0.0007	0.9993	98.61
26.5	36,659,286	20,365	0.0006	0.9994	98.54
27.5	33,475,171	11,247	0.0003	0.9997	98.48
28.5	32,643,316	20,465	0.0006	0.9994	98.45
29.5	30,010,293	32,916	0.0011	0.9989	98.39
30.5	28,240,462	6,899	0.0002	0.9998	98.28
31.5	26,037,837	9,327	0.0004	0.9996	98.26
32.5	25,391,355	27,448	0.0011	0.9989	98.22
33.5	24,390,404	8,507	0.0003	0.9997	98.11
34.5	23,242,639	29,139	0.0013	0.9987	98.08
35.5	20,676,711	22,917	0.0011	0.9989	97.95
36.5	19,415,331	28,132	0.0014	0.9986	97.84
37.5	18,458,529	7,067	0.0004	0.9996	97.70
38.5	15,825,193	37,984	0.0024	0.9976	97.66

DUQUESNE LIGHT COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

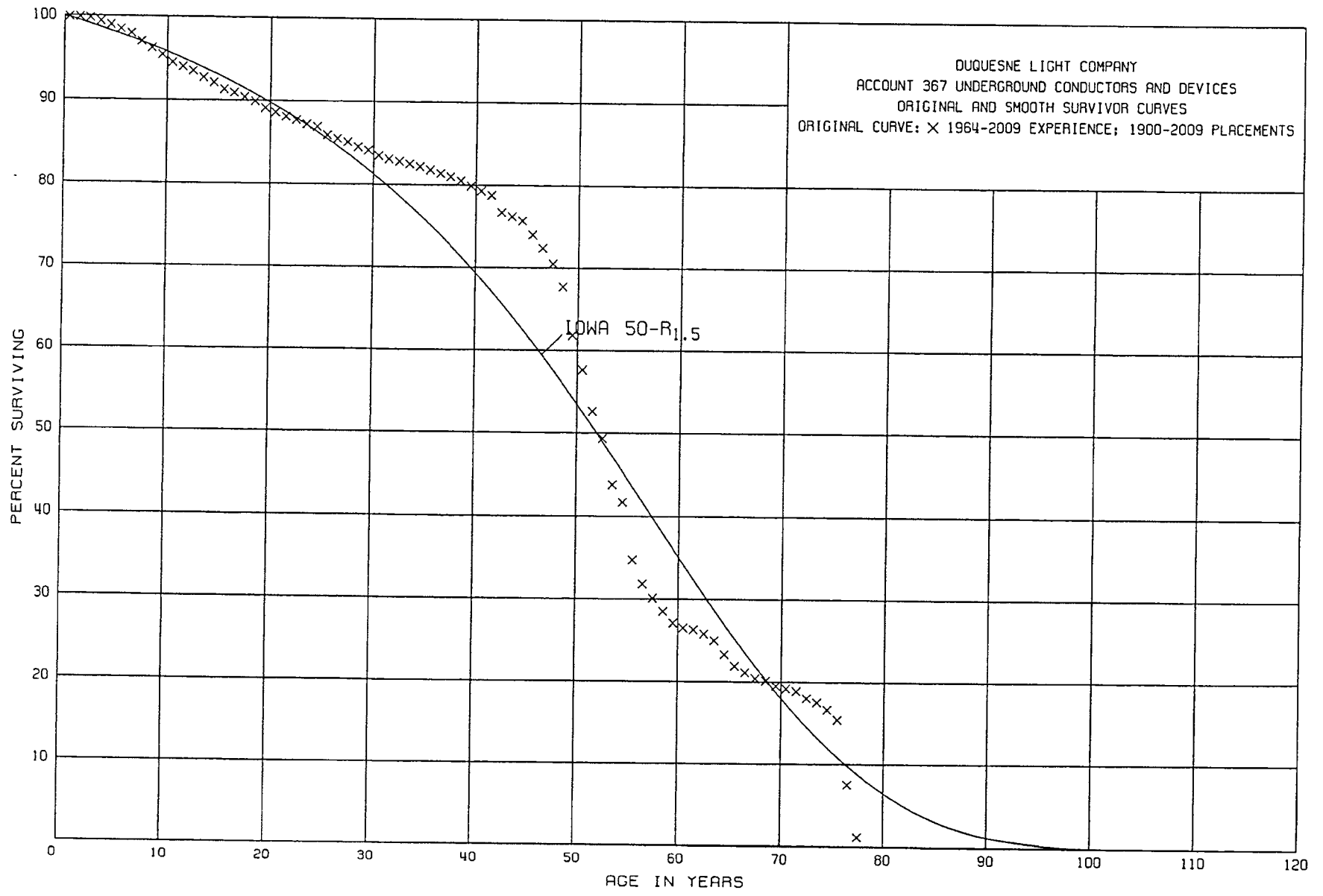
PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,991,091	22,281	0.0015	0.9985	97.43
40.5	14,370,467	43,598	0.0030	0.9970	97.28
41.5	14,442,863	14,671	0.0010	0.9990	96.99
42.5	13,531,089	15,623	0.0012	0.9988	96.89
43.5	13,260,451	19,064	0.0014	0.9986	96.77
44.5	12,363,832	17,113	0.0014	0.9986	96.63
45.5	12,151,911	18,769	0.0015	0.9985	96.49
46.5	12,134,709	17,434	0.0014	0.9986	96.35
47.5	11,584,976	19,726	0.0017	0.9983	96.22
48.5	10,928,723	15,208	0.0014	0.9986	96.06
49.5	10,665,963	26,082	0.0024	0.9976	95.93
50.5	10,726,374	44,507	0.0041	0.9959	95.70
51.5	10,200,824	54,539	0.0053	0.9947	95.31
52.5	9,973,187	34,355	0.0034	0.9966	94.80
53.5	9,636,692	16,257	0.0017	0.9983	94.48
54.5	9,209,082	40,589	0.0044	0.9956	94.32
55.5	8,671,126	14,459	0.0017	0.9983	93.90
56.5	8,330,584	13,738	0.0016	0.9984	93.74
57.5	8,151,145	22,030	0.0027	0.9973	93.59
58.5	8,083,453	34,038	0.0042	0.9958	93.34
59.5	7,830,704	16,895	0.0022	0.9978	92.95
60.5	7,783,887	13,395	0.0017	0.9983	92.75
61.5	7,924,238	27,526	0.0035	0.9965	92.59
62.5	7,959,184	38,098	0.0048	0.9952	92.27
63.5	7,912,218	9,855	0.0012	0.9988	91.83
64.5	7,871,514	18,117	0.0023	0.9977	91.72
65.5	7,840,992	14,318	0.0018	0.9982	91.51
66.5	7,778,113	10,868	0.0014	0.9986	91.35
67.5	7,742,835	20,626	0.0027	0.9973	91.22
68.5	7,489,156	15,026	0.0020	0.9980	90.97
69.5	7,465,696	12,623	0.0017	0.9983	90.79
70.5	7,398,975	14,776	0.0020	0.9980	90.64
71.5	7,394,547	10,784	0.0015	0.9985	90.46
72.5	7,328,389	29,797	0.0041	0.9959	90.32
73.5	7,319,375	19,194	0.0026	0.9974	89.95
74.5	7,225,443	22,079	0.0031	0.9969	89.72
75.5	7,161,814	24,907	0.0035	0.9965	89.44
76.5	7,073,466	20,263	0.0029	0.9971	89.13
77.5	6,982,616	19,156	0.0027	0.9973	88.87
78.5	6,641,340	13,539	0.0020	0.9980	88.63

DUQUESNE LIGHT COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,268,941	16,742	0.0027	0.9973	88.45
80.5	5,621,598	11,226	0.0020	0.9980	88.21
81.5	5,178,695	9,926	0.0019	0.9981	88.03
82.5	4,188,980	10,026	0.0024	0.9976	87.86
83.5	3,603,227	9,157	0.0025	0.9975	87.65
84.5	3,028,638	8,939	0.0030	0.9970	87.43
85.5	2,446,238	6,881	0.0028	0.9972	87.17
86.5	1,866,529	7,154	0.0038	0.9962	86.93
87.5	1,501,049	7,717	0.0051	0.9949	86.60
88.5	1,422,570	3,842	0.0027	0.9973	86.16
89.5	1,379,656	2,888	0.0021	0.9979	85.93
90.5	1,335,949	1,333	0.0010	0.9990	85.75
91.5	1,333,962	1,499	0.0011	0.9989	85.66
92.5	1,254,357	2,017	0.0016	0.9984	85.57
93.5	1,191,955	7,504	0.0063	0.9937	85.43
94.5	1,130,194	3,323	0.0029	0.9971	84.89
95.5	1,065,771	3,722	0.0035	0.9965	84.64
96.5	775,292	5,936	0.0077	0.9923	84.34
97.5	762,944	12,277	0.0161	0.9839	83.69
98.5	746,677	13,189	0.0177	0.9823	82.34
99.5	720,009	9,247	0.0128	0.9872	80.88
100.5	710,575	1,830	0.0026	0.9974	79.84
101.5	702,759	3,787	0.0054	0.9946	79.63
102.5	649,253	1,556	0.0024	0.9976	79.20
103.5	641,269	5,248	0.0082	0.9918	79.01
104.5	590,042	7,354	0.0125	0.9875	78.36
105.5	567,049	4,501	0.0079	0.9921	77.38
106.5	436,360	2,122	0.0049	0.9951	76.77
107.5	212,423	1,911	0.0090	0.9910	76.39
108.5	114,526	219	0.0019	0.9981	75.70
109.5	110,312	859	0.0078	0.9922	75.56
110.5	59,326	1,050	0.0177	0.9823	74.97
111.5	56,015	147	0.0026	0.9974	73.64
112.5	37,296	272	0.0073	0.9927	73.45
113.5	2,282		0.0000	1.0000	72.91
114.5	2,282		0.0000	1.0000	72.91
115.5	2,282		0.0000	1.0000	72.91
116.5	2,282		0.0000	1.0000	72.91
117.5	2,282		0.0000	1.0000	72.91
118.5					72.91

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DUQUESNE LIGHT COMPANY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,448,247	62,993	0.0003	0.9997	100.00
0.5	222,898,733	91,876	0.0004	0.9996	99.97
1.5	213,793,490	300,104	0.0014	0.9986	99.93
2.5	206,480,535	742,805	0.0036	0.9964	99.79
3.5	191,388,542	750,028	0.0039	0.9961	99.43
4.5	175,279,963	917,900	0.0052	0.9948	99.04
5.5	162,439,478	874,189	0.0054	0.9946	98.52
6.5	154,737,350	1,554,651	0.0100	0.9900	97.99
7.5	148,062,812	1,170,797	0.0079	0.9921	97.01
8.5	144,108,302	1,190,715	0.0083	0.9917	96.24
9.5	132,969,517	1,304,302	0.0098	0.9902	95.44
10.5	124,247,922	650,489	0.0052	0.9948	94.50
11.5	122,949,206	675,594	0.0055	0.9945	94.01
12.5	118,981,539	1,043,329	0.0088	0.9912	93.49
13.5	114,260,082	679,759	0.0059	0.9941	92.67
14.5	110,574,267	969,463	0.0088	0.9912	92.12
15.5	105,396,824	494,323	0.0047	0.9953	91.31
16.5	99,865,415	570,729	0.0057	0.9943	90.88
17.5	94,120,879	517,920	0.0055	0.9945	90.36
18.5	87,987,222	788,657	0.0090	0.9910	89.86
19.5	81,946,500	403,982	0.0049	0.9951	89.05
20.5	77,813,265	437,282	0.0056	0.9944	88.61
21.5	74,236,841	346,407	0.0047	0.9953	88.11
22.5	71,219,772	420,355	0.0059	0.9941	87.70
23.5	66,859,180	256,579	0.0038	0.9962	87.18
24.5	62,319,205	677,894	0.0109	0.9891	86.85
25.5	56,086,235	236,808	0.0042	0.9958	85.90
26.5	53,438,579	298,335	0.0056	0.9944	85.54
27.5	49,373,708	356,948	0.0072	0.9928	85.06
28.5	47,103,972	193,059	0.0041	0.9959	84.45
29.5	42,943,229	307,177	0.0072	0.9928	84.10
30.5	38,262,486	174,749	0.0046	0.9954	83.49
31.5	34,642,021	114,911	0.0033	0.9967	83.11
32.5	31,051,877	113,624	0.0037	0.9963	82.84
33.5	27,307,601	104,466	0.0038	0.9962	82.53
34.5	23,630,612	112,909	0.0048	0.9952	82.22
35.5	21,642,065	120,904	0.0056	0.9944	81.83
36.5	19,962,895	103,276	0.0052	0.9948	81.37
37.5	17,775,398	98,847	0.0056	0.9944	80.95
38.5	14,629,164	102,104	0.0070	0.9930	80.50

DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

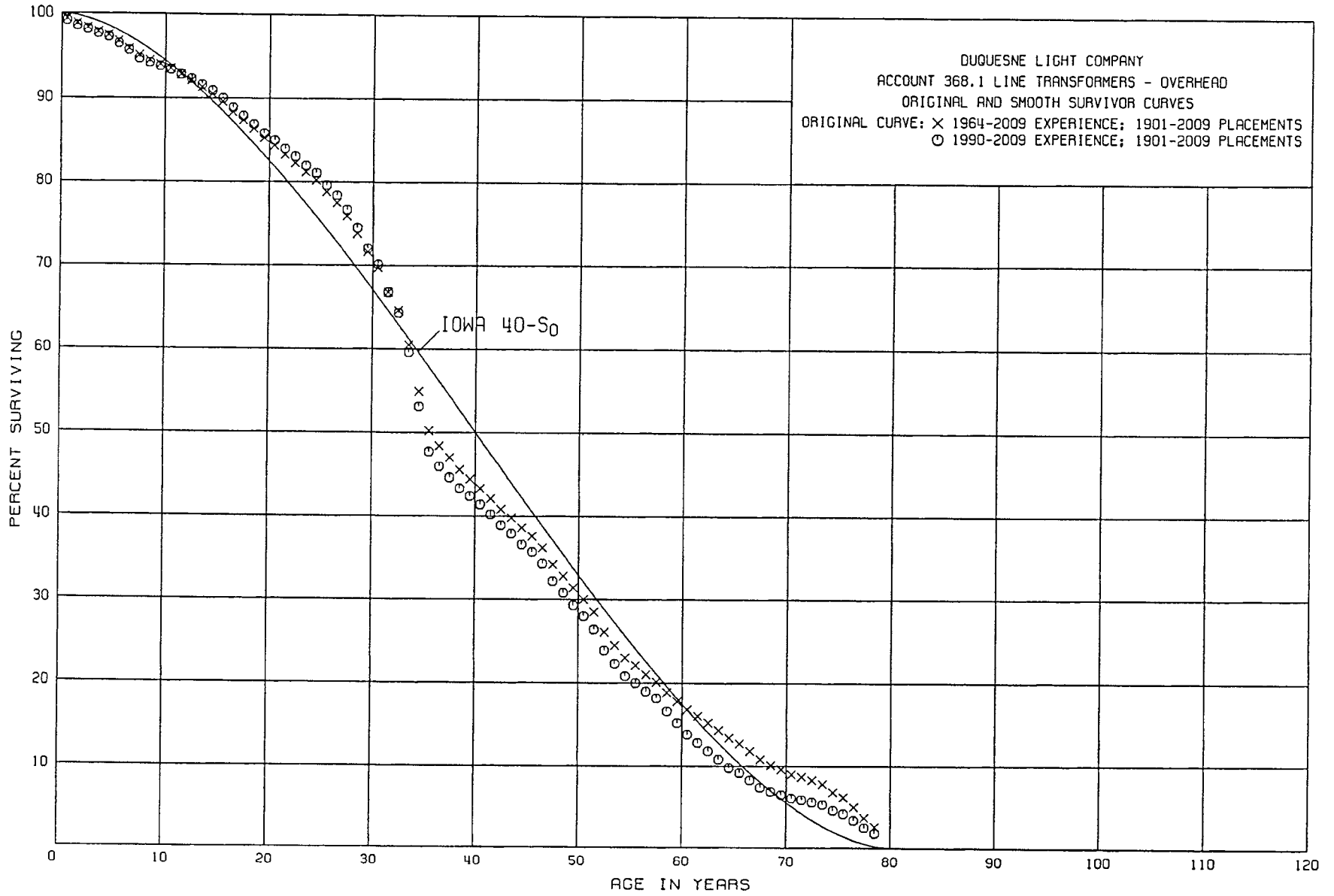
PLACEMENT BAND 1900-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,121,658	101,363	0.0077	0.9923	79.94
40.5	12,052,997	85,545	0.0071	0.9929	79.32
41.5	11,428,250	292,460	0.0256	0.9744	78.76
42.5	10,466,113	76,547	0.0073	0.9927	76.74
43.5	9,984,290	68,774	0.0069	0.9931	76.18
44.5	9,267,438	207,217	0.0224	0.9776	75.65
45.5	8,671,290	189,192	0.0218	0.9782	73.96
46.5	8,240,103	212,751	0.0258	0.9742	72.35
47.5	7,916,883	307,617	0.0389	0.9611	70.48
48.5	7,139,623	626,541	0.0878	0.9122	67.74
49.5	6,580,692	448,481	0.0682	0.9318	61.79
50.5	6,191,143	538,489	0.0870	0.9130	57.58
51.5	5,629,943	352,579	0.0626	0.9374	52.57
52.5	5,269,511	591,427	0.1122	0.8878	49.28
53.5	4,703,970	217,934	0.0463	0.9537	43.75
54.5	4,480,609	757,868	0.1691	0.8309	41.72
55.5	3,716,922	311,541	0.0838	0.9162	34.67
56.5	3,396,224	174,542	0.0514	0.9486	31.76
57.5	3,224,798	170,593	0.0529	0.9471	30.13
58.5	3,056,298	155,049	0.0507	0.9493	28.54
59.5	2,906,047	58,841	0.0202	0.9798	27.09
60.5	2,847,266	31,196	0.0110	0.9890	26.54
61.5	2,819,014	45,241	0.0160	0.9840	26.25
62.5	2,774,311	84,573	0.0305	0.9695	25.83
63.5	2,693,103	187,042	0.0695	0.9305	25.04
64.5	2,507,091	156,251	0.0623	0.9377	23.30
65.5	2,349,689	82,997	0.0353	0.9647	21.85
66.5	2,267,080	78,088	0.0344	0.9656	21.08
67.5	2,189,335	24,354	0.0111	0.9889	20.35
68.5	2,166,666	71,453	0.0330	0.9670	20.12
69.5	2,101,181	32,384	0.0154	0.9846	19.46
70.5	2,074,649	27,064	0.0130	0.9870	19.16
71.5	2,055,004	96,026	0.0467	0.9533	18.91
72.5	1,977,611	62,666	0.0317	0.9683	18.03
73.5	1,928,405	92,933	0.0482	0.9518	17.46
74.5	1,843,625	137,251	0.0744	0.9256	16.62
75.5	1,718,203	885,660	0.5155	0.4845	15.38
76.5	844,636	726,113	0.8597	0.1403	7.45
77.5	118,524	23,752	0.2004	0.7996	1.05
78.5	94,772	3,582	0.0378	0.9622	0.84

DUQUESNE LIGHT COMPANY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009			EXPERIENCE BAND 1964-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	91,190	390	0.0043	0.9957	0.81	
80.5	90,800	1,207	0.0133	0.9867	0.81	
81.5	89,131	1,598	0.0179	0.9821	0.80	
82.5	86,887	25,657	0.2953	0.7047	0.79	
83.5	61,223	2,245	0.0367	0.9633	0.56	
84.5	58,978	3,744	0.0635	0.9365	0.54	
85.5	55,068	22,808	0.4142	0.5858	0.51	
86.5	32,224	513	0.0159	0.9841	0.30	
87.5	31,710	3,265	0.1030	0.8970	0.30	
88.5	28,477	4,844	0.1701	0.8299	0.27	
89.5	23,633	19,902	0.8421	0.1579	0.22	
90.5	3,731		0.0000	1.0000	0.03	
91.5	3,731	747	0.2002	0.7998	0.03	
92.5	2,985	1,094	0.3665	0.6335	0.02	
93.5	1,890		0.0000	1.0000	0.01	
94.5	1,431		0.0000	1.0000	0.01	
95.5	1,431		0.0000	1.0000	0.01	
96.5	1,431		0.0000	1.0000	0.01	
97.5	1,431		0.0000	1.0000	0.01	
98.5	1,431		0.0000	1.0000	0.01	
99.5	1,305		0.0000	1.0000	0.01	
100.5	1,305		0.0000	1.0000	0.01	
101.5	1,305		0.0000	1.0000	0.01	
102.5	959		0.0000	1.0000	0.01	
103.5	959		0.0000	1.0000	0.01	
104.5	959	661	0.6893	0.3107	0.01	
105.5	298		0.0000	1.0000	0.00	
106.5	298		0.0000	1.0000	0.00	
107.5					0.00	

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DUQUESNE LIGHT COMPANY
ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,195,747	1,012,030	0.0063	0.9937	100.00
0.5	150,460,431	761,829	0.0051	0.9949	99.37
1.5	144,010,405	630,268	0.0044	0.9956	98.86
2.5	138,701,510	734,514	0.0053	0.9947	98.43
3.5	131,993,202	566,771	0.0043	0.9957	97.91
4.5	110,639,461	834,638	0.0075	0.9925	97.49
5.5	100,815,982	927,051	0.0092	0.9908	96.76
6.5	98,412,622	825,872	0.0084	0.9916	95.87
7.5	92,730,844	570,198	0.0061	0.9939	95.06
8.5	90,546,407	510,860	0.0056	0.9944	94.48
9.5	87,920,874	456,231	0.0052	0.9948	93.95
10.5	83,507,959	564,637	0.0068	0.9932	93.46
11.5	84,088,256	611,626	0.0073	0.9927	92.82
12.5	83,098,142	749,374	0.0090	0.9910	92.14
13.5	82,237,243	715,798	0.0087	0.9913	91.31
14.5	80,143,838	781,121	0.0097	0.9903	90.52
15.5	78,515,957	1,049,091	0.0134	0.9866	89.64
16.5	76,154,129	869,391	0.0114	0.9886	88.44
17.5	73,874,663	845,437	0.0114	0.9886	87.43
18.5	69,910,293	945,431	0.0135	0.9865	86.43
19.5	65,476,145	694,819	0.0106	0.9894	85.26
20.5	60,905,348	758,600	0.0125	0.9875	84.36
21.5	57,789,854	690,549	0.0119	0.9881	83.31
22.5	54,676,238	733,708	0.0134	0.9866	82.32
23.5	51,789,881	661,923	0.0128	0.9872	81.22
24.5	48,722,066	852,858	0.0175	0.9825	80.18
25.5	45,435,693	727,242	0.0160	0.9840	78.78
26.5	42,612,782	882,903	0.0207	0.9793	77.52
27.5	40,718,485	1,129,703	0.0277	0.9723	75.92
28.5	38,049,243	1,158,721	0.0305	0.9695	73.82
29.5	35,789,264	926,611	0.0259	0.9741	71.57
30.5	33,129,947	1,378,876	0.0416	0.9584	69.72
31.5	29,843,641	1,016,118	0.0340	0.9660	66.82
32.5	26,730,902	1,671,252	0.0625	0.9375	64.55
33.5	23,502,029	2,166,111	0.0922	0.9078	60.52
34.5	20,362,909	1,742,373	0.0856	0.9144	54.94
35.5	17,891,924	643,562	0.0360	0.9640	50.24
36.5	16,522,818	501,146	0.0303	0.9697	48.43
37.5	15,040,125	469,503	0.0312	0.9688	46.96
38.5	14,687,437	340,414	0.0232	0.9768	45.49

DUQUESNE LIGHT COMPANY
ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,164,880	335,913	0.0255	0.9745	44.43
40.5	12,698,242	363,503	0.0286	0.9714	43.30
41.5	12,588,206	386,115	0.0307	0.9693	42.06
42.5	12,186,618	291,382	0.0239	0.9761	40.77
43.5	11,845,302	372,090	0.0314	0.9686	39.80
44.5	11,306,422	276,449	0.0245	0.9755	38.55
45.5	10,829,949	411,878	0.0380	0.9620	37.61
46.5	9,919,223	551,202	0.0556	0.9444	36.18
47.5	8,694,500	342,679	0.0394	0.9606	34.17
48.5	7,824,349	350,101	0.0447	0.9553	32.82
49.5	6,974,019	306,140	0.0439	0.9561	31.35
50.5	6,203,988	314,261	0.0507	0.9493	29.97
51.5	5,402,685	446,019	0.0826	0.9174	28.45
52.5	4,327,417	268,473	0.0620	0.9380	26.10
53.5	3,960,066	233,990	0.0591	0.9409	24.48
54.5	3,199,909	132,434	0.0414	0.9586	23.03
55.5	3,036,636	148,357	0.0489	0.9511	22.08
56.5	2,711,471	111,724	0.0412	0.9588	21.00
57.5	2,006,528	124,566	0.0621	0.9379	20.13
58.5	1,647,162	94,620	0.0574	0.9426	18.88
59.5	1,428,245	82,720	0.0579	0.9421	17.80
60.5	1,185,048	54,417	0.0459	0.9541	16.77
61.5	1,039,764	54,360	0.0523	0.9477	16.00
62.5	971,145	53,309	0.0549	0.9451	15.16
63.5	916,017	58,742	0.0641	0.9359	14.33
64.5	860,804	43,273	0.0503	0.9497	13.41
65.5	825,594	61,129	0.0740	0.9260	12.74
66.5	770,486	64,730	0.0840	0.9160	11.80
67.5	715,082	46,545	0.0651	0.9349	10.81
68.5	679,586	36,820	0.0542	0.9458	10.11
69.5	661,441	36,718	0.0555	0.9445	9.56
70.5	636,877	25,667	0.0403	0.9597	9.03
71.5	627,214	27,805	0.0443	0.9557	8.67
72.5	620,800	34,975	0.0563	0.9437	8.29
73.5	649,044	81,069	0.1249	0.8751	7.82
74.5	638,263	63,750	0.0999	0.9001	6.84
75.5	601,108	115,628	0.1924	0.8076	6.16
76.5	497,639	127,571	0.2564	0.7436	4.97
77.5	390,508	112,630	0.2884	0.7116	3.70
78.5	283,356	81,109	0.2862	0.7138	2.63

DUQUESNE LIGHT COMPANY
ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2009			EXPERIENCE BAND 1964-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	207,813	47,309	0.2277	0.7723	1.88	
80.5	166,467	35,456	0.2130	0.7870	1.45	
81.5	136,151	27,609	0.2028	0.7972	1.14	
82.5	112,076	20,814	0.1857	0.8143	0.91	
83.5	92,968	6,866	0.0739	0.9261	0.74	
84.5	88,685	19,680	0.2219	0.7781	0.69	
85.5	70,546	38,575	0.5468	0.4532	0.54	
86.5	32,244	9,791	0.3037	0.6963	0.24	
87.5	22,562	8,609	0.3816	0.6184	0.17	
88.5	15,056	6,757	0.4488	0.5512	0.11	
89.5	8,299	1,043	0.1257	0.8743	0.06	
90.5	7,269	603	0.0830	0.9170	0.05	
91.5	7,180	1,905	0.2653	0.7347	0.05	
92.5	5,274	866	0.1642	0.8358	0.04	
93.5	4,966	1,108	0.2231	0.7769	0.03	
94.5	3,858	2,169	0.5622	0.4378	0.02	
95.5	1,688	783	0.4639	0.5361	0.01	
96.5	905	547	0.6044	0.3956	0.01	
97.5	358		0.0000	1.0000	0.00	
98.5	374		0.0000	1.0000	0.00	
99.5	374		0.0000	1.0000	0.00	
100.5	374		0.0000	1.0000	0.00	
101.5	374		0.0000	1.0000	0.00	
102.5	374		0.0000	1.0000	0.00	
103.5	374	57	0.1524	0.8476	0.00	
104.5	317		0.0000	1.0000	0.00	
105.5	317	16	0.0505	0.9495	0.00	
106.5	301	301	1.0000	0.0000	0.00	
107.5					0.00	

DUQUESNE LIGHT COMPANY
ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,336,689	938,950	0.0082	0.9918	100.00
0.5	107,684,636	586,457	0.0054	0.9946	99.18
1.5	103,038,251	486,262	0.0047	0.9953	98.64
2.5	99,293,804	506,396	0.0051	0.9949	98.18
3.5	94,156,685	393,980	0.0042	0.9958	97.68
4.5	74,494,592	581,459	0.0078	0.9922	97.27
5.5	66,118,748	577,304	0.0087	0.9913	96.51
6.5	65,259,125	642,051	0.0098	0.9902	95.67
7.5	60,404,094	346,505	0.0057	0.9943	94.73
8.5	59,206,996	259,268	0.0044	0.9956	94.19
9.5	57,121,499	241,780	0.0042	0.9958	93.78
10.5	53,579,530	334,053	0.0062	0.9938	93.39
11.5	54,981,787	295,513	0.0054	0.9946	92.81
12.5	55,659,373	440,248	0.0079	0.9921	92.31
13.5	56,320,647	430,935	0.0077	0.9923	91.58
14.5	55,758,900	512,117	0.0092	0.9908	90.87
15.5	56,390,401	702,525	0.0125	0.9875	90.03
16.5	55,527,127	600,891	0.0108	0.9892	88.90
17.5	54,802,022	636,621	0.0116	0.9884	87.94
18.5	52,000,613	684,558	0.0132	0.9868	86.92
19.5	49,553,251	475,397	0.0096	0.9904	85.77
20.5	46,378,332	516,625	0.0111	0.9889	84.95
21.5	43,666,109	489,502	0.0112	0.9888	84.01
22.5	41,257,871	513,266	0.0124	0.9876	83.07
23.5	39,170,759	463,802	0.0118	0.9882	82.04
24.5	36,894,948	670,821	0.0182	0.9818	81.07
25.5	34,195,230	523,068	0.0153	0.9847	79.59
26.5	32,162,086	693,409	0.0216	0.9784	78.37
27.5	31,251,045	900,788	0.0288	0.9712	76.68
28.5	29,485,265	961,907	0.0326	0.9674	74.47
29.5	28,061,056	774,984	0.0276	0.9724	72.04
30.5	26,129,203	1,218,613	0.0466	0.9534	70.05
31.5	23,660,131	890,684	0.0376	0.9624	66.79
32.5	21,350,351	1,543,071	0.0723	0.9277	64.28
33.5	18,559,874	2,034,421	0.1096	0.8904	59.63
34.5	16,180,453	1,634,184	0.1010	0.8990	53.09
35.5	14,339,246	539,466	0.0376	0.9624	47.73
36.5	13,490,832	390,567	0.0290	0.9710	45.94
37.5	12,635,154	376,232	0.0298	0.9702	44.61
38.5	12,535,183	262,148	0.0209	0.9791	43.28

DUQUESNE LIGHT COMPANY
ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,164,708	268,917	0.0241	0.9759	42.38
40.5	10,908,035	317,423	0.0291	0.9709	41.36
41.5	10,910,004	348,181	0.0319	0.9681	40.16
42.5	10,606,220	265,360	0.0250	0.9750	38.88
43.5	10,236,259	342,059	0.0334	0.9666	37.91
44.5	9,741,145	243,285	0.0250	0.9750	36.64
45.5	9,294,100	375,927	0.0404	0.9596	35.72
46.5	8,434,653	524,849	0.0622	0.9378	34.28
47.5	7,262,379	304,120	0.0419	0.9581	32.15
48.5	6,487,140	314,125	0.0484	0.9516	30.80
49.5	5,717,832	264,935	0.0463	0.9537	29.31
50.5	4,993,852	272,463	0.0546	0.9454	27.95
51.5	4,272,910	405,976	0.0950	0.9050	26.42
52.5	3,259,368	222,073	0.0681	0.9319	23.91
53.5	2,944,631	197,190	0.0670	0.9330	22.28
54.5	2,225,312	88,431	0.0397	0.9603	20.79
55.5	2,111,290	104,366	0.0494	0.9506	19.96
56.5	1,831,193	79,166	0.0432	0.9568	18.97
57.5	1,160,106	97,552	0.0841	0.9159	18.15
58.5	838,804	70,186	0.0837	0.9163	16.62
59.5	674,517	63,082	0.0935	0.9065	15.23
60.5	483,766	33,927	0.0701	0.9299	13.81
61.5	383,742	30,835	0.0804	0.9196	12.84
62.5	410,457	35,056	0.0854	0.9146	11.81
63.5	446,278	40,039	0.0897	0.9103	10.80
64.5	489,881	34,030	0.0695	0.9305	9.83
65.5	514,642	47,295	0.0919	0.9081	9.15
66.5	551,527	59,895	0.1086	0.8914	8.31
67.5	578,937	41,333	0.0714	0.9286	7.41
68.5	588,895	33,611	0.0571	0.9429	6.88
69.5	625,634	35,186	0.0562	0.9438	6.49
70.5	605,953	25,056	0.0413	0.9587	6.13
71.5	604,839	26,632	0.0440	0.9560	5.88
72.5	605,310	34,501	0.0570	0.9430	5.62
73.5	635,527	79,982	0.1259	0.8741	5.30
74.5	627,621	63,439	0.1011	0.8989	4.63
75.5	591,796	114,914	0.1942	0.8058	4.16
76.5	491,468	127,091	0.2586	0.7414	3.35
77.5	386,003	112,630	0.2918	0.7082	2.48
78.5	279,172	81,109	0.2905	0.7095	1.76

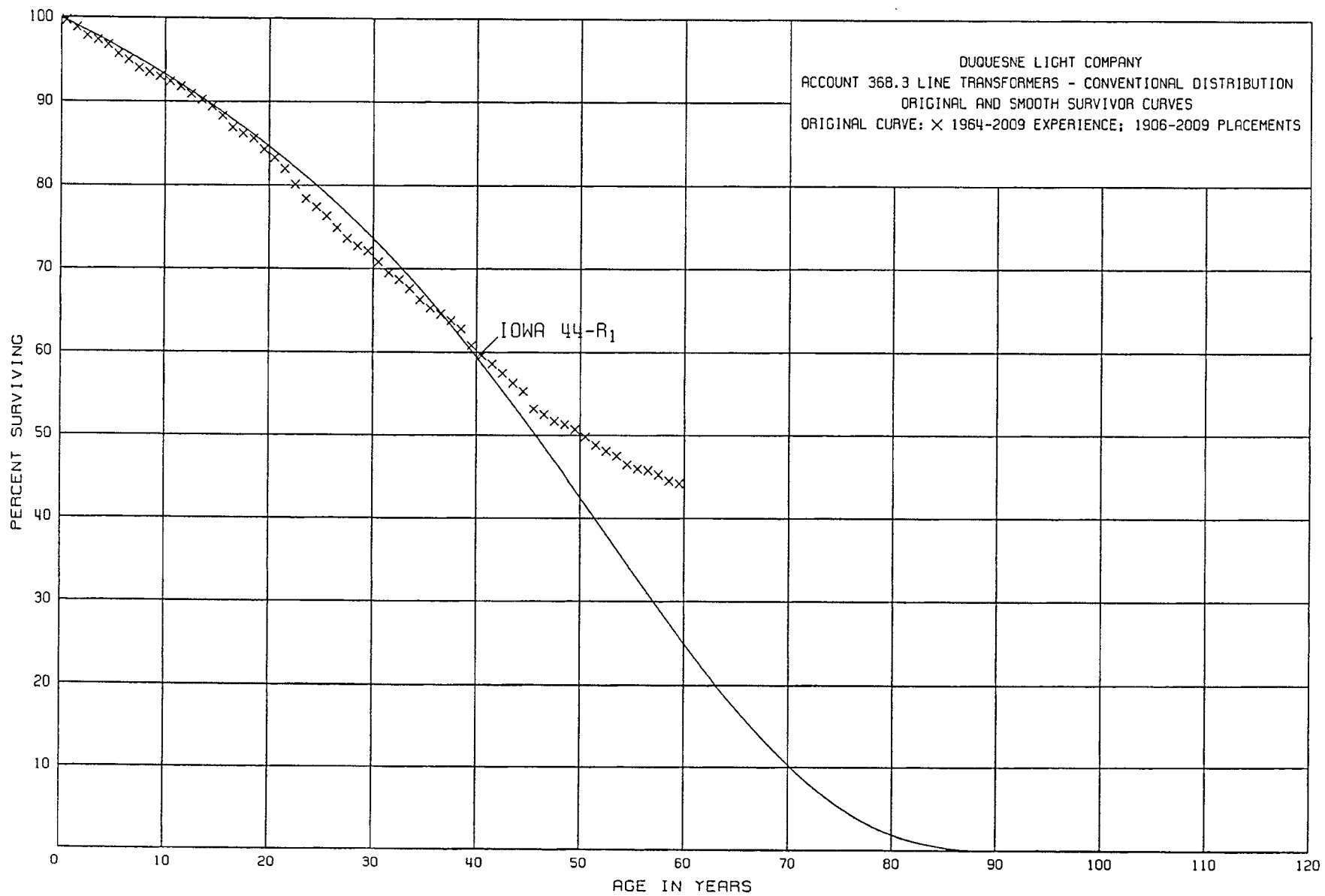
DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	205,497	47,309	0.2302	0.7698	1.25
80.5	165,051	35,456	0.2148	0.7852	0.96
81.5	134,812	27,609	0.2048	0.7952	0.75
82.5	110,738	20,814	0.1880	0.8120	0.60
83.5	92,203	6,866	0.0745	0.9255	0.49
84.5	87,920	19,680	0.2238	0.7762	0.45
85.5	69,825	38,575	0.5525	0.4475	0.35
86.5	31,953	9,791	0.3064	0.6936	0.16
87.5	22,271	8,609	0.3866	0.6134	0.11
88.5	15,056	6,757	0.4488	0.5512	0.07
89.5	8,299	1,043	0.1257	0.8743	0.04
90.5	7,269	603	0.0830	0.9170	0.03
91.5	7,180	1,905	0.2653	0.7347	0.03
92.5	5,274	866	0.1642	0.8358	0.02
93.5	4,966	1,108	0.2231	0.7769	0.02
94.5	3,858	2,169	0.5622	0.4378	0.02
95.5	1,688	783	0.4639	0.5361	0.01
96.5	905	547	0.6044	0.3956	0.01
97.5	358		0.0000	1.0000	0.00
98.5	374		0.0000	1.0000	0.00
99.5	374		0.0000	1.0000	0.00
100.5	374		0.0000	1.0000	0.00
101.5	374		0.0000	1.0000	0.00
102.5	374		0.0000	1.0000	0.00
103.5	374	57	0.1524	0.8476	0.00
104.5	317		0.0000	1.0000	0.00
105.5	317	16	0.0505	0.9495	0.00
106.5	301	301	1.0000	0.0000	0.00
107.5					0.00

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DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2009

EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,780,899	211,853	0.0032	0.9968	100.00
0.5	63,175,379	519,807	0.0082	0.9918	99.68
1.5	59,978,476	583,817	0.0097	0.9903	98.86
2.5	57,574,254	282,490	0.0049	0.9951	97.90
3.5	55,885,854	362,002	0.0065	0.9935	97.42
4.5	55,028,850	647,685	0.0118	0.9882	96.79
5.5	54,804,636	368,576	0.0067	0.9933	95.65
6.5	52,644,774	554,168	0.0105	0.9895	95.01
7.5	49,948,084	292,003	0.0058	0.9942	94.01
8.5	47,894,100	252,312	0.0053	0.9947	93.46
9.5	45,786,664	259,724	0.0057	0.9943	92.96
10.5	42,365,294	298,488	0.0070	0.9930	92.43
11.5	41,994,606	400,881	0.0095	0.9905	91.78
12.5	38,982,936	328,587	0.0084	0.9916	90.91
13.5	36,410,652	322,089	0.0088	0.9912	90.15
14.5	36,021,856	420,341	0.0117	0.9883	89.36
15.5	34,503,180	552,545	0.0160	0.9840	88.31
16.5	33,598,500	260,399	0.0078	0.9922	86.90
17.5	32,768,904	251,092	0.0077	0.9923	86.22
18.5	29,707,636	429,525	0.0145	0.9855	85.56
19.5	27,867,899	325,255	0.0117	0.9883	84.32
20.5	26,575,111	440,001	0.0166	0.9834	83.33
21.5	25,117,072	580,258	0.0231	0.9769	81.95
22.5	22,515,694	457,424	0.0203	0.9797	80.06
23.5	21,160,430	290,205	0.0137	0.9863	78.43
24.5	19,957,527	287,884	0.0144	0.9856	77.36
25.5	19,071,348	349,929	0.0183	0.9817	76.25
26.5	18,102,088	293,041	0.0162	0.9838	74.85
27.5	17,112,431	208,891	0.0122	0.9878	73.64
28.5	16,276,782	150,901	0.0093	0.9907	72.74
29.5	15,439,570	273,724	0.0177	0.9823	72.06
30.5	14,534,732	265,396	0.0183	0.9817	70.78
31.5	13,339,254	142,169	0.0107	0.9893	69.48
32.5	12,754,629	206,771	0.0162	0.9838	68.74
33.5	12,323,452	244,789	0.0199	0.9801	67.63
34.5	11,078,102	163,644	0.0148	0.9852	66.28
35.5	9,828,657	104,701	0.0107	0.9893	65.30
36.5	8,818,165	114,879	0.0130	0.9870	64.60
37.5	8,117,858	119,131	0.0147	0.9853	63.76
38.5	7,520,564	243,051	0.0323	0.9677	62.82

DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,575,961	128,208	0.0195	0.9805	60.79
40.5	6,224,022	107,764	0.0173	0.9827	59.60
41.5	5,279,317	92,673	0.0176	0.9824	58.57
42.5	4,587,969	100,791	0.0220	0.9780	57.54
43.5	4,104,590	74,846	0.0182	0.9818	56.27
44.5	3,842,930	143,326	0.0373	0.9627	55.25
45.5	3,617,198	45,814	0.0127	0.9873	53.19
46.5	3,389,400	54,779	0.0162	0.9838	52.51
47.5	3,206,415	25,517	0.0080	0.9920	51.66
48.5	2,972,183	31,226	0.0105	0.9895	51.25
49.5	2,655,922	48,625	0.0183	0.9817	50.71
50.5	2,402,807	49,847	0.0207	0.9793	49.78
51.5	2,132,226	28,667	0.0134	0.9866	48.75
52.5	1,996,950	26,990	0.0135	0.9865	48.10
53.5	1,725,527	38,872	0.0225	0.9775	47.45
54.5	1,456,562	14,098	0.0097	0.9903	46.38
55.5	1,247,860	7,052	0.0057	0.9943	45.93
56.5	1,152,288	11,771	0.0102	0.9898	45.67
57.5	1,068,247	17,578	0.0165	0.9835	45.20
58.5	930,864	5,328	0.0057	0.9943	44.45
59.5	873,222	12,471	0.0143	0.9857	44.20
60.5	816,553	4,981	0.0061	0.9939	43.57
61.5	737,296	6,354	0.0086	0.9914	43.30
62.5	718,395	118	0.0002	0.9998	42.93
63.5	650,627	5,072	0.0078	0.9922	42.92
64.5	592,032	1,781	0.0030	0.9970	42.59
65.5	490,649	526	0.0011	0.9989	42.46
66.5	447,628	502	0.0011	0.9989	42.41
67.5	405,459	201	0.0005	0.9995	42.36
68.5	351,548	2,023	0.0058	0.9942	42.34
69.5	339,119	3,328	0.0098	0.9902	42.09
70.5	333,202	206	0.0006	0.9994	41.68
71.5	326,090		0.0000	1.0000	41.65
72.5	282,304	3,023	0.0107	0.9893	41.65
73.5	265,074	366	0.0014	0.9986	41.20
74.5	260,564	1,111	0.0043	0.9957	41.14
75.5	260,475		0.0000	1.0000	40.96
76.5	251,039		0.0000	1.0000	40.96
77.5	241,960	3	0.0000	1.0000	40.96
78.5	217,719		0.0000	1.0000	40.96

DUQUESNE LIGHT COMPANY

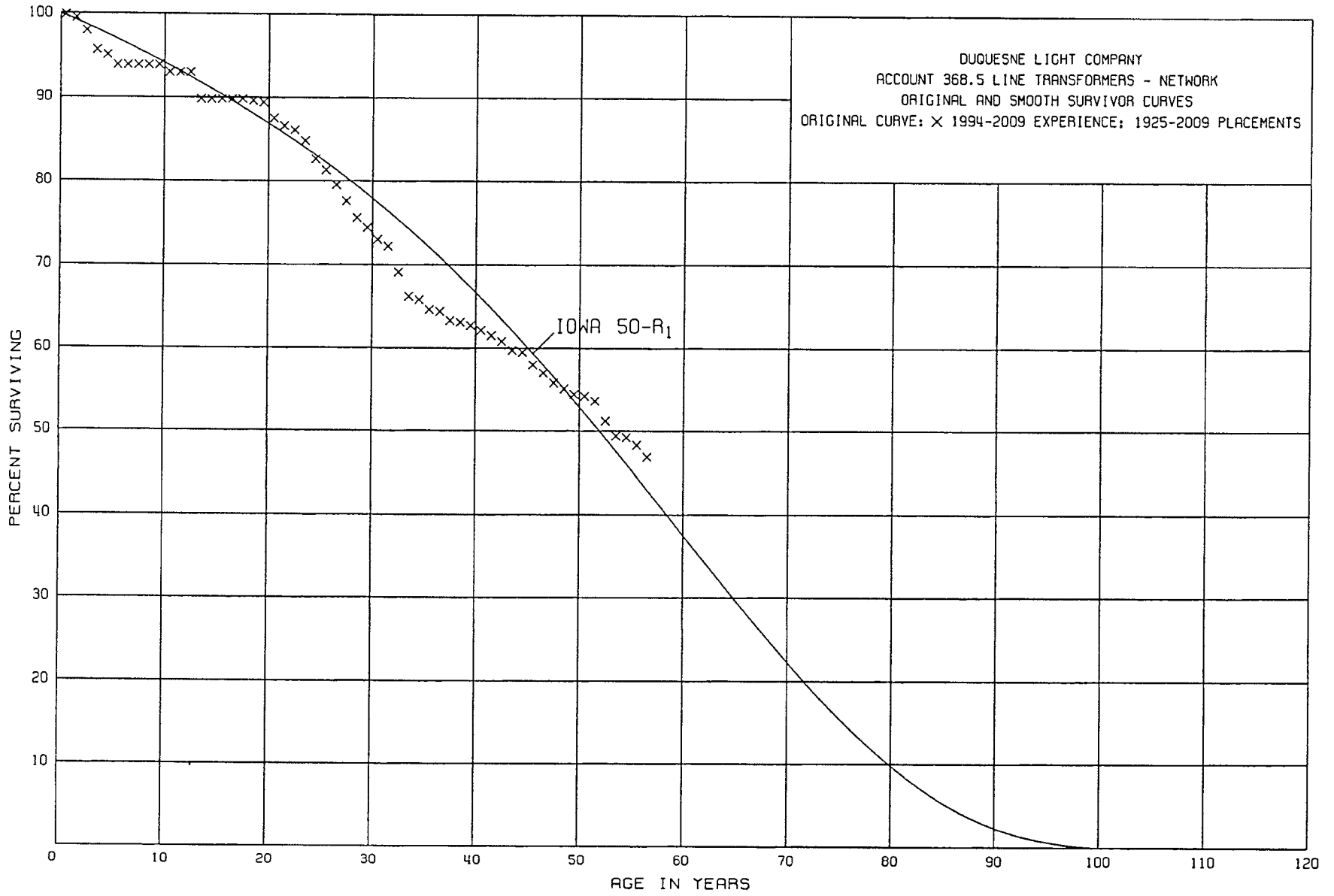
ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2009

EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	161,949	53	0.0003	0.9997	40.96
80.5	107,042	1,417	0.0132	0.9868	40.95
81.5	73,916		0.0000	1.0000	40.41
82.5	49,642		0.0000	1.0000	40.41
83.5	37,407		0.0000	1.0000	40.41
84.5	25,673		0.0000	1.0000	40.41
85.5	15,475		0.0000	1.0000	40.41
86.5	11,824		0.0000	1.0000	40.41
87.5	10,572		0.0000	1.0000	40.41
88.5	9,438		0.0000	1.0000	40.41
89.5	7,670		0.0000	1.0000	40.41
90.5	7,394		0.0000	1.0000	40.41
91.5	1,589		0.0000	1.0000	40.41
92.5	1,223		0.0000	1.0000	40.41
93.5	578		0.0000	1.0000	40.41
94.5	578		0.0000	1.0000	40.41
95.5	578		0.0000	1.0000	40.41
96.5	373		0.0000	1.0000	40.41
97.5	313		0.0000	1.0000	40.41
98.5	313		0.0000	1.0000	40.41
99.5	313		0.0000	1.0000	40.41
100.5	313		0.0000	1.0000	40.41
101.5	297		0.0000	1.0000	40.41
102.5	297		0.0000	1.0000	40.41
103.5					40.41



DUQUESNE LIGHT COMPANY
ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1994-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,034,688		0.0000	1.0000	100.00
0.5	15,595,094	76,600	0.0049	0.9951	100.00
1.5	10,541,566	160,864	0.0153	0.9847	99.51
2.5	9,826,932	228,405	0.0232	0.9768	97.99
3.5	8,981,419	57,427	0.0064	0.9936	95.72
4.5	8,118,357	104,533	0.0129	0.9871	95.11
5.5	8,444,402		0.0000	1.0000	93.88
6.5	6,682,604		0.0000	1.0000	93.88
7.5	6,716,800		0.0000	1.0000	93.88
8.5	4,115,915		0.0000	1.0000	93.88
9.5	3,350,746	32,356	0.0097	0.9903	93.88
10.5	3,798,718		0.0000	1.0000	92.97
11.5	4,177,790		0.0000	1.0000	92.97
12.5	5,823,474	200,327	0.0344	0.9656	92.97
13.5	7,613,415	19	0.0000	1.0000	89.77
14.5	7,859,360		0.0000	1.0000	89.77
15.5	9,185,325		0.0000	1.0000	89.77
16.5	9,613,729		0.0000	1.0000	89.77
17.5	9,735,565	19,621	0.0020	0.9980	89.77
18.5	9,626,284	18,020	0.0019	0.9981	89.59
19.5	9,790,460	212,423	0.0217	0.9783	89.42
20.5	9,415,514	96,397	0.0102	0.9898	87.48
21.5	9,353,468	50,523	0.0054	0.9946	86.59
22.5	9,603,964	148,971	0.0155	0.9845	86.12
23.5	9,213,095	236,430	0.0257	0.9743	84.79
24.5	9,115,533	142,956	0.0157	0.9843	82.61
25.5	8,464,874	189,071	0.0223	0.9777	81.31
26.5	8,164,707	198,113	0.0243	0.9757	79.50
27.5	6,719,920	171,608	0.0255	0.9745	77.57
28.5	5,428,854	86,167	0.0159	0.9841	75.59
29.5	5,174,781	99,354	0.0192	0.9808	74.39
30.5	4,308,136	46,239	0.0107	0.9893	72.96
31.5	4,039,480	175,052	0.0433	0.9567	72.18
32.5	3,965,835	163,224	0.0412	0.9588	69.05
33.5	3,737,119	23,850	0.0064	0.9936	66.21
34.5	3,837,687	70,892	0.0185	0.9815	65.79
35.5	3,767,601	9,437	0.0025	0.9975	64.57
36.5	3,856,330	64,420	0.0167	0.9833	64.41
37.5	3,088,553	9,937	0.0032	0.9968	63.33
38.5	3,100,436	20,811	0.0067	0.9933	63.13

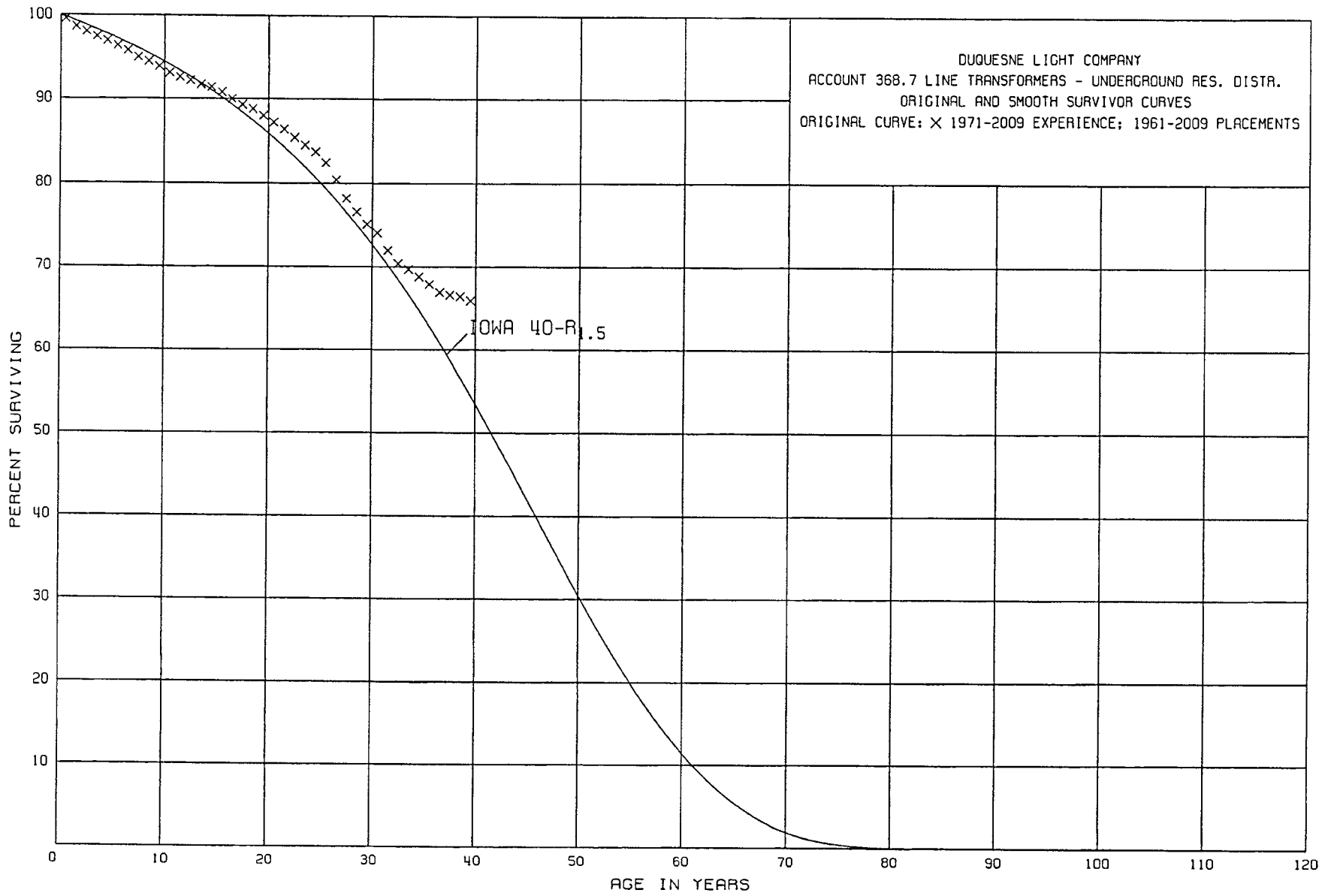
DUQUESNE LIGHT COMPANY
ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1994-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,190,969	33,868	0.0106	0.9894	62.71
40.5	3,037,261	28,227	0.0093	0.9907	62.05
41.5	2,938,582	32,832	0.0112	0.9888	61.47
42.5	2,768,752	49,164	0.0178	0.9822	60.78
43.5	2,788,947	11,002	0.0039	0.9961	59.70
44.5	2,746,982	68,553	0.0250	0.9750	59.47
45.5	2,565,603	42,356	0.0165	0.9835	57.98
46.5	2,368,847	50,221	0.0212	0.9788	57.02
47.5	2,141,276	27,694	0.0129	0.9871	55.81
48.5	1,986,986	24,556	0.0124	0.9876	55.09
49.5	1,538,282	5,500	0.0036	0.9964	54.41
50.5	1,362,576	14,749	0.0108	0.9892	54.21
51.5	1,167,621	52,876	0.0453	0.9547	53.62
52.5	993,619	35,607	0.0358	0.9642	51.19
53.5	828,445	3,322	0.0040	0.9960	49.36
54.5	685,850	11,612	0.0169	0.9831	49.16
55.5	576,197	17,301	0.0300	0.9700	48.33
56.5	423,756	5,241	0.0124	0.9876	46.88
57.5	274,931	104	0.0004	0.9996	46.30
58.5	244,333	8,166	0.0334	0.9666	46.28
59.5	202,801	4,062	0.0200	0.9800	44.73
60.5	128,266	100	0.0008	0.9992	43.84
61.5	101,655	51	0.0005	0.9995	43.80
62.5	98,330	243	0.0025	0.9975	43.78
63.5	155,051	3,439	0.0222	0.9778	43.67
64.5	192,201	76	0.0004	0.9996	42.70
65.5	282,864		0.0000	1.0000	42.68
66.5	313,205	90	0.0003	0.9997	42.68
67.5	332,017	293	0.0009	0.9991	42.67
68.5	306,872	834	0.0027	0.9973	42.63
69.5	297,240		0.0000	1.0000	42.51
70.5	294,032	8,537	0.0290	0.9710	42.51
71.5	280,419	3,066	0.0109	0.9891	41.28
72.5	268,492	345	0.0013	0.9987	40.83
73.5	257,704	25,141	0.0976	0.9024	40.78
74.5	229,849	2,645	0.0115	0.9885	36.80
75.5	226,481	6,031	0.0266	0.9734	36.38
76.5	219,039	9,001	0.0411	0.9589	35.41
77.5	208,032	2,645	0.0127	0.9873	33.95
78.5	173,541	2,572	0.0148	0.9852	33.52

DUQUESNE LIGHT COMPANY
ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009			EXPERIENCE BAND 1994-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	144,114		0.0000	1.0000	33.02
80.5	59,289		0.0000	1.0000	33.02
81.5	26,375	7,707	0.2922	0.7078	33.02
82.5	449		0.0000	1.0000	23.37
83.5					23.37

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DUQUESNE LIGHT COMPANY

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2009			EXPERIENCE BAND 1971-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,554,794	84,307	0.0041	0.9959	100.00
0.5	19,756,802	173,920	0.0088	0.9912	99.59
1.5	18,333,307	106,322	0.0058	0.9942	98.71
2.5	17,110,107	107,420	0.0063	0.9937	98.14
3.5	15,584,364	87,826	0.0056	0.9944	97.52
4.5	15,504,557	91,670	0.0059	0.9941	96.97
5.5	15,415,103	91,069	0.0059	0.9941	96.40
6.5	14,412,828	118,917	0.0083	0.9917	95.83
7.5	13,054,248	79,928	0.0061	0.9939	95.03
8.5	12,620,031	71,163	0.0056	0.9944	94.45
9.5	12,317,968	101,873	0.0083	0.9917	93.92
10.5	12,009,195	66,865	0.0056	0.9944	93.14
11.5	11,962,414	60,834	0.0051	0.9949	92.62
12.5	11,714,438	51,215	0.0044	0.9956	92.15
13.5	11,415,134	45,020	0.0039	0.9961	91.74
14.5	11,033,606	75,986	0.0069	0.9931	91.38
15.5	10,656,047	84,561	0.0079	0.9921	90.75
16.5	10,180,462	80,046	0.0079	0.9921	90.03
17.5	9,867,501	62,135	0.0063	0.9937	89.32
18.5	9,066,156	75,955	0.0084	0.9916	88.76
19.5	8,437,670	74,626	0.0088	0.9912	88.01
20.5	7,131,161	67,679	0.0095	0.9905	87.24
21.5	6,593,944	76,729	0.0116	0.9884	86.41
22.5	6,059,702	66,483	0.0110	0.9890	85.41
23.5	5,532,553	50,941	0.0092	0.9908	84.47
24.5	4,957,514	74,850	0.0151	0.9849	83.69
25.5	4,571,832	114,192	0.0250	0.9750	82.43
26.5	4,106,627	109,913	0.0268	0.9732	80.37
27.5	4,015,804	81,766	0.0204	0.9796	78.22
28.5	3,939,100	80,192	0.0204	0.9796	76.62
29.5	3,465,757	44,030	0.0127	0.9873	75.06
30.5	2,966,690	85,144	0.0287	0.9713	74.11
31.5	2,541,161	56,354	0.0222	0.9778	71.98
32.5	2,219,837	21,269	0.0096	0.9904	70.38
33.5	1,938,984	26,137	0.0135	0.9865	69.70
34.5	1,906,521	24,115	0.0126	0.9874	68.76
35.5	1,224,800	17,913	0.0146	0.9854	67.89
36.5	760,478	3,369	0.0044	0.9956	66.90
37.5	617,249	2,037	0.0033	0.9967	66.61
38.5	430,554	3,362	0.0078	0.9922	66.39

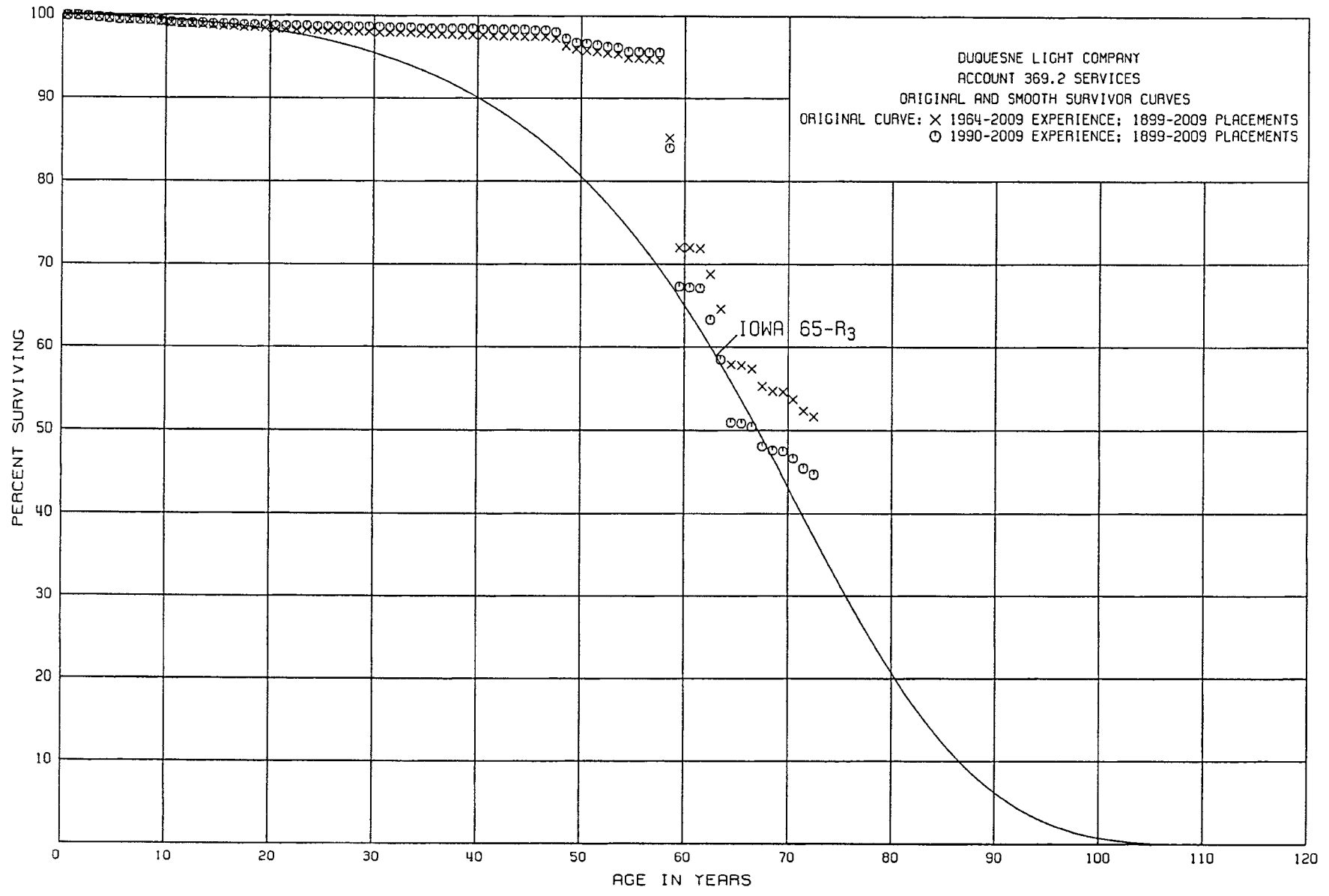
DUQUESNE LIGHT COMPANY

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2009			EXPERIENCE BAND 1971-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	308,945		0.0000	1.0000	65.87
40.5	176,216		0.0000	1.0000	65.87
41.5	137,464		0.0000	1.0000	65.87
42.5	72,325		0.0000	1.0000	65.87
43.5	16,067		0.0000	1.0000	65.87
44.5	22,905		0.0000	1.0000	65.87
45.5	21,184		0.0000	1.0000	65.87
46.5	21,184		0.0000	1.0000	65.87
47.5	19,765		0.0000	1.0000	65.87
48.5					65.87

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DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,854,867	48,031	0.0013	0.9987	100.00
0.5	33,887,095	753	0.0000	1.0000	99.87
1.5	30,482,987	27,538	0.0009	0.9991	99.87
2.5	29,527,456	27,569	0.0009	0.9991	99.78
3.5	29,051,459	22,467	0.0008	0.9992	99.69
4.5	28,821,044	31,144	0.0011	0.9989	99.61
5.5	29,255,016	21,879	0.0007	0.9993	99.50
6.5	29,531,586	21,813	0.0007	0.9993	99.43
7.5	29,983,951	21,050	0.0007	0.9993	99.36
8.5	30,887,862	28,888	0.0009	0.9991	99.29
9.5	30,651,018	31,852	0.0010	0.9990	99.20
10.5	31,147,705	25,570	0.0008	0.9992	99.10
11.5	32,605,560	23,041	0.0007	0.9993	99.02
12.5	30,650,924	17,638	0.0006	0.9994	98.95
13.5	30,373,145	20,011	0.0007	0.9993	98.89
14.5	30,542,170	22,965	0.0008	0.9992	98.82
15.5	29,049,066	16,409	0.0006	0.9994	98.74
16.5	27,362,610	20,185	0.0007	0.9993	98.68
17.5	26,042,421	11,356	0.0004	0.9996	98.61
18.5	24,793,973	14,299	0.0006	0.9994	98.57
19.5	23,903,700	24,155	0.0010	0.9990	98.51
20.5	22,774,962	8,314	0.0004	0.9996	98.41
21.5	22,090,189	10,346	0.0005	0.9995	98.37
22.5	21,792,218	6,428	0.0003	0.9997	98.32
23.5	21,358,991	12,545	0.0006	0.9994	98.29
24.5	21,609,205	9,869	0.0005	0.9995	98.23
25.5	20,703,284	4,123	0.0002	0.9998	98.18
26.5	19,631,001	6,271	0.0003	0.9997	98.16
27.5	19,073,174	3,054	0.0002	0.9998	98.13
28.5	18,519,868	5,596	0.0003	0.9997	98.11
29.5	17,594,651	7,348	0.0004	0.9996	98.08
30.5	17,021,784	3,933	0.0002	0.9998	98.04
31.5	16,617,147	3,806	0.0002	0.9998	98.02
32.5	16,364,697	8,387	0.0005	0.9995	98.00
33.5	15,790,523	13,707	0.0009	0.9991	97.95
34.5	15,255,227	6,555	0.0004	0.9996	97.86
35.5	15,055,954	3,433	0.0002	0.9998	97.82
36.5	14,540,467	6,347	0.0004	0.9996	97.80
37.5	14,114,415	4,336	0.0003	0.9997	97.76
38.5	13,725,559	3,908	0.0003	0.9997	97.73

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,192,931	5,048	0.0004	0.9996	97.70
40.5	11,619,516	3,597	0.0003	0.9997	97.66
41.5	11,274,866	2,822	0.0003	0.9997	97.63
42.5	10,700,297	4,636	0.0004	0.9996	97.60
43.5	10,096,223	3,462	0.0003	0.9997	97.56
44.5	9,385,965	2,551	0.0003	0.9997	97.53
45.5	8,845,324	2,555	0.0003	0.9997	97.50
46.5	8,211,952	16,704	0.0020	0.9980	97.47
47.5	7,457,166	63,859	0.0086	0.9914	97.28
48.5	6,819,734	34,543	0.0051	0.9949	96.44
49.5	6,048,217	6,562	0.0011	0.9989	95.95
50.5	5,357,441	7,535	0.0014	0.9986	95.84
51.5	4,565,019	9,866	0.0022	0.9978	95.71
52.5	3,702,284	6,084	0.0016	0.9984	95.50
53.5	2,928,709	13,011	0.0044	0.9956	95.35
54.5	2,287,052	1,632	0.0007	0.9993	94.93
55.5	1,872,885	1,541	0.0008	0.9992	94.86
56.5	1,567,799	1,608	0.0010	0.9990	94.78
57.5	1,320,127	132,270	0.1002	0.8998	94.69
58.5	994,900	153,727	0.1545	0.8455	85.20
59.5	791,044	839	0.0011	0.9989	72.04
60.5	794,929	1,040	0.0013	0.9987	71.96
61.5	695,981	30,147	0.0433	0.9567	71.87
62.5	668,269	40,470	0.0606	0.9394	68.76
63.5	664,709	69,264	0.1042	0.8958	64.59
64.5	638,628	1,024	0.0016	0.9984	57.86
65.5	667,737	3,950	0.0059	0.9941	57.77
66.5	711,530	26,961	0.0379	0.9621	57.43
67.5	741,420	7,574	0.0102	0.9898	55.25
68.5	771,104	1,220	0.0016	0.9984	54.69
69.5	821,587	14,097	0.0172	0.9828	54.60
70.5	838,852	20,671	0.0246	0.9754	53.66
71.5	842,458	11,696	0.0139	0.9861	52.34
72.5	877,333	18,398	0.0210	0.9790	51.61
73.5	920,914	1,277	0.0014	0.9986	50.53
74.5	901,087	4,111	0.0046	0.9954	50.46
75.5	857,258	6,143	0.0072	0.9928	50.23
76.5	830,311	5,209	0.0063	0.9937	49.87
77.5	794,695	1,055	0.0013	0.9987	49.56
78.5	740,128	1,192	0.0016	0.9984	49.50

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	694,160	34,973	0.0504	0.9496	49.42
80.5	635,239	29,689	0.0467	0.9533	46.93
81.5	576,054	731	0.0013	0.9987	44.74
82.5	493,370	535	0.0011	0.9989	44.68
83.5	429,421	618	0.0014	0.9986	44.63
84.5	367,755	840	0.0023	0.9977	44.57
85.5	313,783	153	0.0005	0.9995	44.47
86.5	285,340	47	0.0002	0.9998	44.45
87.5	211,735	144	0.0007	0.9993	44.44
88.5	123,279	211	0.0017	0.9983	44.41
89.5	128,487	70	0.0005	0.9995	44.33
90.5	127,485	243	0.0019	0.9981	44.31
91.5	125,488	881	0.0070	0.9930	44.23
92.5	123,331	1,000	0.0081	0.9919	43.92
93.5	118,669	94	0.0008	0.9992	43.56
94.5	102,935	292	0.0028	0.9972	43.53
95.5	110,046	295	0.0027	0.9973	43.41
96.5	86,902		0.0000	1.0000	43.29
97.5	82,524		0.0000	1.0000	43.29
98.5	73,330	1	0.0000	1.0000	43.29
99.5	62,588		0.0000	1.0000	43.29
100.5	62,588		0.0000	1.0000	43.29
101.5	61,544		0.0000	1.0000	43.29
102.5	59,259		0.0000	1.0000	43.29
103.5	58,880		0.0000	1.0000	43.29
104.5	38,335		0.0000	1.0000	43.29
105.5	34,134		0.0000	1.0000	43.29
106.5	34,134		0.0000	1.0000	43.29
107.5	34,134		0.0000	1.0000	43.29
108.5	34,134		0.0000	1.0000	43.29
109.5	34,036		0.0000	1.0000	43.29
110.5					43.29

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,718,533	47,269	0.0014	0.9986	100.00
0.5	31,753,643		0.0000	1.0000	99.86
1.5	28,358,438	24,091	0.0008	0.9992	99.86
2.5	27,408,189	21,536	0.0008	0.9992	99.78
3.5	26,976,907	14,926	0.0006	0.9994	99.70
4.5	26,781,266	26,764	0.0010	0.9990	99.64
5.5	27,367,389	19,397	0.0007	0.9993	99.54
6.5	27,759,150	18,227	0.0007	0.9993	99.47
7.5	28,329,488	13,162	0.0005	0.9995	99.40
8.5	29,285,298	22,582	0.0008	0.9992	99.35
9.5	29,038,163	17,900	0.0006	0.9994	99.27
10.5	29,525,602	19,598	0.0007	0.9993	99.21
11.5	30,991,005	11,450	0.0004	0.9996	99.14
12.5	29,071,988	9,958	0.0003	0.9997	99.10
13.5	28,790,041	13,743	0.0005	0.9995	99.07
14.5	28,987,670	11,278	0.0004	0.9996	99.02
15.5	27,534,001	8,605	0.0003	0.9997	98.98
16.5	26,015,969	10,222	0.0004	0.9996	98.95
17.5	24,796,785	6,426	0.0003	0.9997	98.91
18.5	23,663,195	4,229	0.0002	0.9998	98.88
19.5	23,064,410	14,923	0.0006	0.9994	98.86
20.5	22,037,961	1,736	0.0001	0.9999	98.80
21.5	21,441,844	4,945	0.0002	0.9998	98.79
22.5	21,158,269	2,497	0.0001	0.9999	98.77
23.5	20,767,453	8,058	0.0004	0.9996	98.76
24.5	21,015,689	4,393	0.0002	0.9998	98.72
25.5	20,134,505	1,680	0.0001	0.9999	98.70
26.5	19,072,162	1,403	0.0001	0.9999	98.69
27.5	18,530,165	2,083	0.0001	0.9999	98.68
28.5	18,001,236	2,658	0.0001	0.9999	98.67
29.5	17,087,032	2,152	0.0001	0.9999	98.66
30.5	16,533,873	1,853	0.0001	0.9999	98.65
31.5	16,165,208	1,581	0.0001	0.9999	98.64
32.5	15,915,934	3,180	0.0002	0.9998	98.63
33.5	15,369,266	11,741	0.0008	0.9992	98.61
34.5	14,841,001	1,885	0.0001	0.9999	98.53
35.5	14,682,402	1,775	0.0001	0.9999	98.52
36.5	14,174,065	1,884	0.0001	0.9999	98.51
37.5	13,772,074	2,325	0.0002	0.9998	98.50
38.5	13,389,635	2,039	0.0002	0.9998	98.48

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,884,676	2,298	0.0002	0.9998	98.46
40.5	11,332,403	2,422	0.0002	0.9998	98.44
41.5	10,993,300	2,457	0.0002	0.9998	98.42
42.5	10,402,054	3,556	0.0003	0.9997	98.40
43.5	9,802,658	2,402	0.0002	0.9998	98.37
44.5	9,099,096	1,592	0.0002	0.9998	98.35
45.5	8,561,445	1,576	0.0002	0.9998	98.33
46.5	7,930,342	13,748	0.0017	0.9983	98.31
47.5	7,179,517	62,853	0.0088	0.9912	98.14
48.5	6,555,894	34,135	0.0052	0.9948	97.28
49.5	5,772,454	6,291	0.0011	0.9989	96.77
50.5	5,076,404	6,782	0.0013	0.9987	96.66
51.5	4,284,924	9,345	0.0022	0.9978	96.53
52.5	3,431,710	5,702	0.0017	0.9983	96.32
53.5	2,661,173	11,889	0.0045	0.9955	96.16
54.5	2,027,752	1,301	0.0006	0.9994	95.73
55.5	1,624,643	553	0.0003	0.9997	95.67
56.5	1,323,674	895	0.0007	0.9993	95.64
57.5	1,085,150	131,962	0.1216	0.8784	95.57
58.5	771,666	153,490	0.1989	0.8011	83.95
59.5	583,050	511	0.0009	0.9991	67.25
60.5	611,192	643	0.0011	0.9989	67.19
61.5	528,820	29,882	0.0565	0.9435	67.12
62.5	524,544	40,163	0.0766	0.9234	63.33
63.5	531,371	69,242	0.1303	0.8697	58.48
64.5	507,554	993	0.0020	0.9980	50.86
65.5	545,001	3,924	0.0072	0.9928	50.76
66.5	596,896	26,902	0.0451	0.9549	50.39
67.5	643,554	7,517	0.0117	0.9883	48.12
68.5	697,792	806	0.0012	0.9988	47.56
69.5	751,195	14,097	0.0188	0.9812	47.50
70.5	768,638	20,578	0.0268	0.9732	46.61
71.5	772,350	11,665	0.0151	0.9849	45.36
72.5	807,689	18,345	0.0227	0.9773	44.68
73.5	852,552	1,164	0.0014	0.9986	43.67
74.5	838,072	4,081	0.0049	0.9951	43.61
75.5	810,792	6,143	0.0076	0.9924	43.40
76.5	801,060	5,209	0.0065	0.9935	43.07
77.5	766,908	1,048	0.0014	0.9986	42.79
78.5	715,439	1,192	0.0017	0.9983	42.73

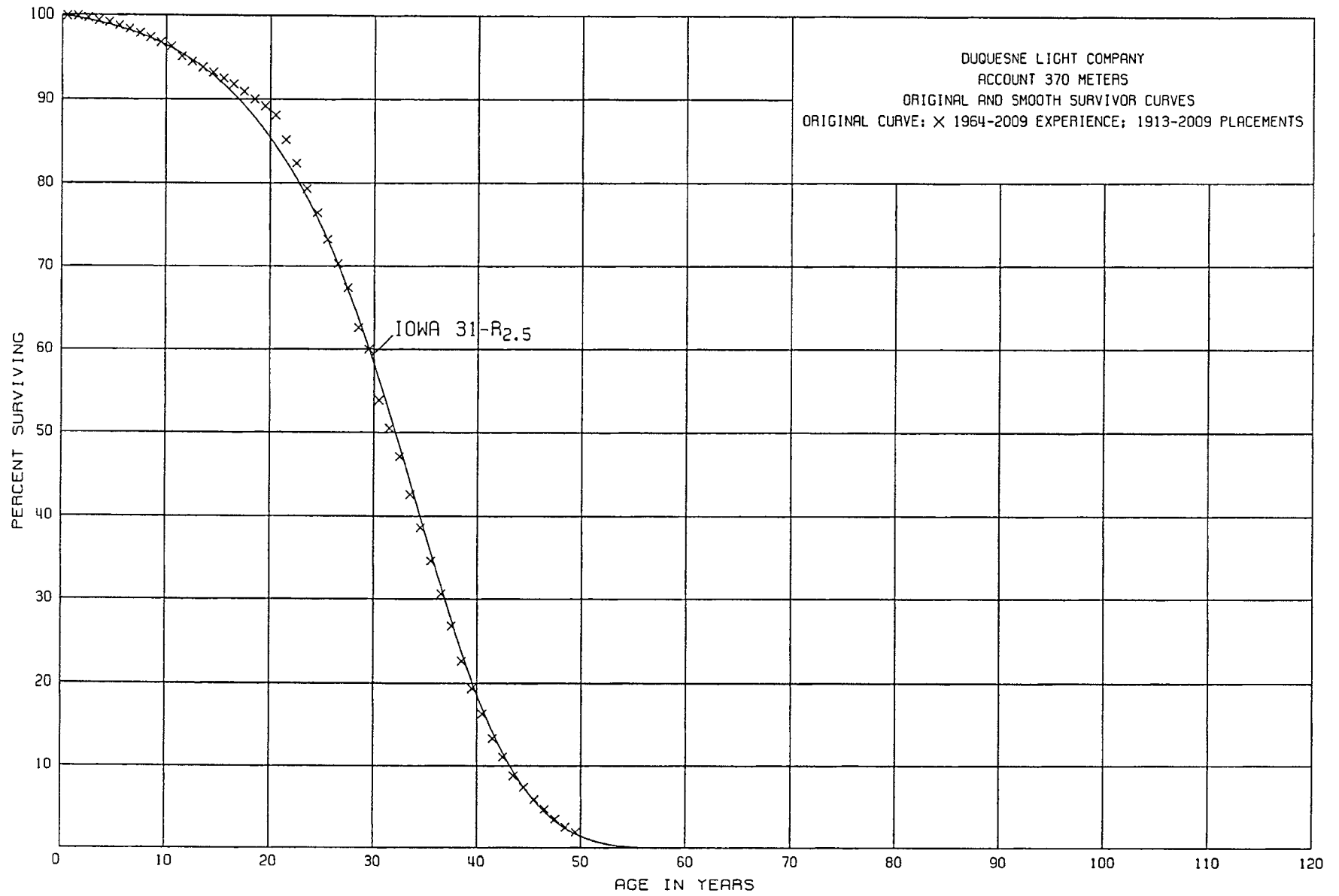
DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009			EXPERIENCE BAND 1990-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	673,099	34,973	0.0520	0.9480	42.66
80.5	614,178	29,619	0.0482	0.9518	40.44
81.5	555,599	717	0.0013	0.9987	38.49
82.5	473,724	393	0.0008	0.9992	38.44
83.5	410,106	618	0.0015	0.9985	38.41
84.5	355,170	840	0.0024	0.9976	38.35
85.5	302,573	153	0.0005	0.9995	38.26
86.5	274,130	47	0.0002	0.9998	38.24
87.5	200,525	144	0.0007	0.9993	38.23
88.5	112,069	211	0.0019	0.9981	38.20
89.5	117,326	56	0.0005	0.9995	38.13
90.5	127,485	243	0.0019	0.9981	38.11
91.5	125,488	881	0.0070	0.9930	38.04
92.5	123,331	1,000	0.0081	0.9919	37.77
93.5	118,669	94	0.0008	0.9992	37.46
94.5	102,935	292	0.0028	0.9972	37.43
95.5	110,046	295	0.0027	0.9973	37.33
96.5	86,902		0.0000	1.0000	37.23
97.5	82,524		0.0000	1.0000	37.23
98.5	73,330	1	0.0000	1.0000	37.23
99.5	62,588		0.0000	1.0000	37.23
100.5	62,588		0.0000	1.0000	37.23
101.5	61,544		0.0000	1.0000	37.23
102.5	59,259		0.0000	1.0000	37.23
103.5	58,880		0.0000	1.0000	37.23
104.5	38,335		0.0000	1.0000	37.23
105.5	34,134		0.0000	1.0000	37.23
106.5	34,134		0.0000	1.0000	37.23
107.5	34,134		0.0000	1.0000	37.23
108.5	34,134		0.0000	1.0000	37.23
109.5	34,036		0.0000	1.0000	37.23
110.5					37.23

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DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,317,778	9,739	0.0001	0.9999	100.00
0.5	104,207,981	59,551	0.0006	0.9994	99.99
1.5	96,662,792	191,691	0.0020	0.9980	99.93
2.5	95,978,294	307,177	0.0032	0.9968	99.73
3.5	94,603,206	210,146	0.0022	0.9978	99.41
4.5	65,663,141	252,083	0.0038	0.9962	99.19
5.5	66,032,174	251,160	0.0038	0.9962	98.81
6.5	61,989,494	318,679	0.0051	0.9949	98.43
7.5	62,141,925	338,265	0.0054	0.9946	97.93
8.5	62,191,232	365,943	0.0059	0.9941	97.40
9.5	61,988,572	319,585	0.0052	0.9948	96.83
10.5	62,966,827	828,622	0.0132	0.9868	96.33
11.5	63,257,596	390,952	0.0062	0.9938	95.06
12.5	62,751,841	478,148	0.0076	0.9924	94.47
13.5	62,145,885	396,760	0.0064	0.9936	93.75
14.5	60,752,843	400,409	0.0066	0.9934	93.15
15.5	58,225,211	455,879	0.0078	0.9922	92.54
16.5	54,806,459	550,442	0.0100	0.9900	91.82
17.5	51,698,727	497,993	0.0096	0.9904	90.90
18.5	48,907,010	465,362	0.0095	0.9905	90.03
19.5	45,562,253	535,244	0.0117	0.9883	89.17
20.5	42,189,719	1,387,820	0.0329	0.9671	88.13
21.5	38,027,069	1,280,157	0.0337	0.9663	85.23
22.5	34,346,224	1,260,841	0.0367	0.9633	82.36
23.5	31,005,703	1,147,759	0.0370	0.9630	79.34
24.5	27,632,685	1,147,161	0.0415	0.9585	76.40
25.5	25,210,476	1,009,402	0.0400	0.9600	73.23
26.5	22,756,934	949,760	0.0417	0.9583	70.30
27.5	20,412,319	1,449,820	0.0710	0.9290	67.37
28.5	17,510,126	739,623	0.0422	0.9578	62.59
29.5	15,395,350	1,565,143	0.1017	0.8983	59.95
30.5	12,676,848	783,731	0.0618	0.9382	53.85
31.5	11,070,203	758,998	0.0686	0.9314	50.52
32.5	10,393,796	985,486	0.0948	0.9052	47.05
33.5	9,495,173	897,268	0.0945	0.9055	42.59
34.5	8,685,899	887,960	0.1022	0.8978	38.57
35.5	7,860,305	918,645	0.1169	0.8831	34.63
36.5	7,025,647	859,698	0.1224	0.8776	30.58
37.5	6,211,136	994,049	0.1600	0.8400	26.84
38.5	5,275,775	744,152	0.1411	0.8589	22.55

DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,583,183	722,133	0.1576	0.8424	19.37
40.5	3,903,760	715,080	0.1832	0.8168	16.32
41.5	3,222,209	540,989	0.1679	0.8321	13.33
42.5	2,710,310	561,168	0.2070	0.7930	11.09
43.5	2,176,678	357,721	0.1643	0.8357	8.79
44.5	1,843,525	367,688	0.1994	0.8006	7.35
45.5	1,487,718	292,181	0.1964	0.8036	5.88
46.5	1,210,724	311,746	0.2575	0.7425	4.73
47.5	905,364	268,965	0.2971	0.7029	3.51
48.5	639,007	158,149	0.2475	0.7525	2.47
49.5	481,722	128,292	0.2663	0.7337	1.86
50.5	354,949	47,663	0.1343	0.8657	1.36
51.5	308,297	31,757	0.1030	0.8970	1.18
52.5	278,370	41,026	0.1474	0.8526	1.06
53.5	239,849	31,526	0.1314	0.8686	0.90
54.5	208,637	22,404	0.1074	0.8926	0.78
55.5	193,308	28,789	0.1489	0.8511	0.70
56.5	167,451	27,682	0.1653	0.8347	0.60
57.5	140,043	42,143	0.3009	0.6991	0.50
58.5	101,198	9,339	0.0923	0.9077	0.35
59.5	92,873	13,068	0.1407	0.8593	0.32
60.5	80,462	15,291	0.1900	0.8100	0.27
61.5	65,590	21,176	0.3229	0.6771	0.22
62.5	45,018	1,955	0.0434	0.9566	0.15
63.5	43,261	6,438	0.1488	0.8512	0.14
64.5	37,027	2,798	0.0756	0.9244	0.12
65.5	34,334	4,897	0.1426	0.8574	0.11
66.5	29,492	3,623	0.1228	0.8772	0.09
67.5	25,951	1,408	0.0543	0.9457	0.08
68.5	24,597	976	0.0397	0.9603	0.08
69.5	23,795	691	0.0290	0.9710	0.08
70.5	23,266	635	0.0273	0.9727	0.08
71.5	22,744	2,237	0.0984	0.9016	0.08
72.5	20,597	2,989	0.1451	0.8549	0.07
73.5	18,061	1,561	0.0864	0.9136	0.06
74.5	16,583	1,541	0.0929	0.9071	0.05
75.5	15,141	8,953	0.5913	0.4087	0.05
76.5	6,244	1,633	0.2615	0.7385	0.02
77.5	4,662	1,963	0.4211	0.5789	0.01
78.5	2,720	1,111	0.4085	0.5915	0.01

DUQUESNE LIGHT COMPANY

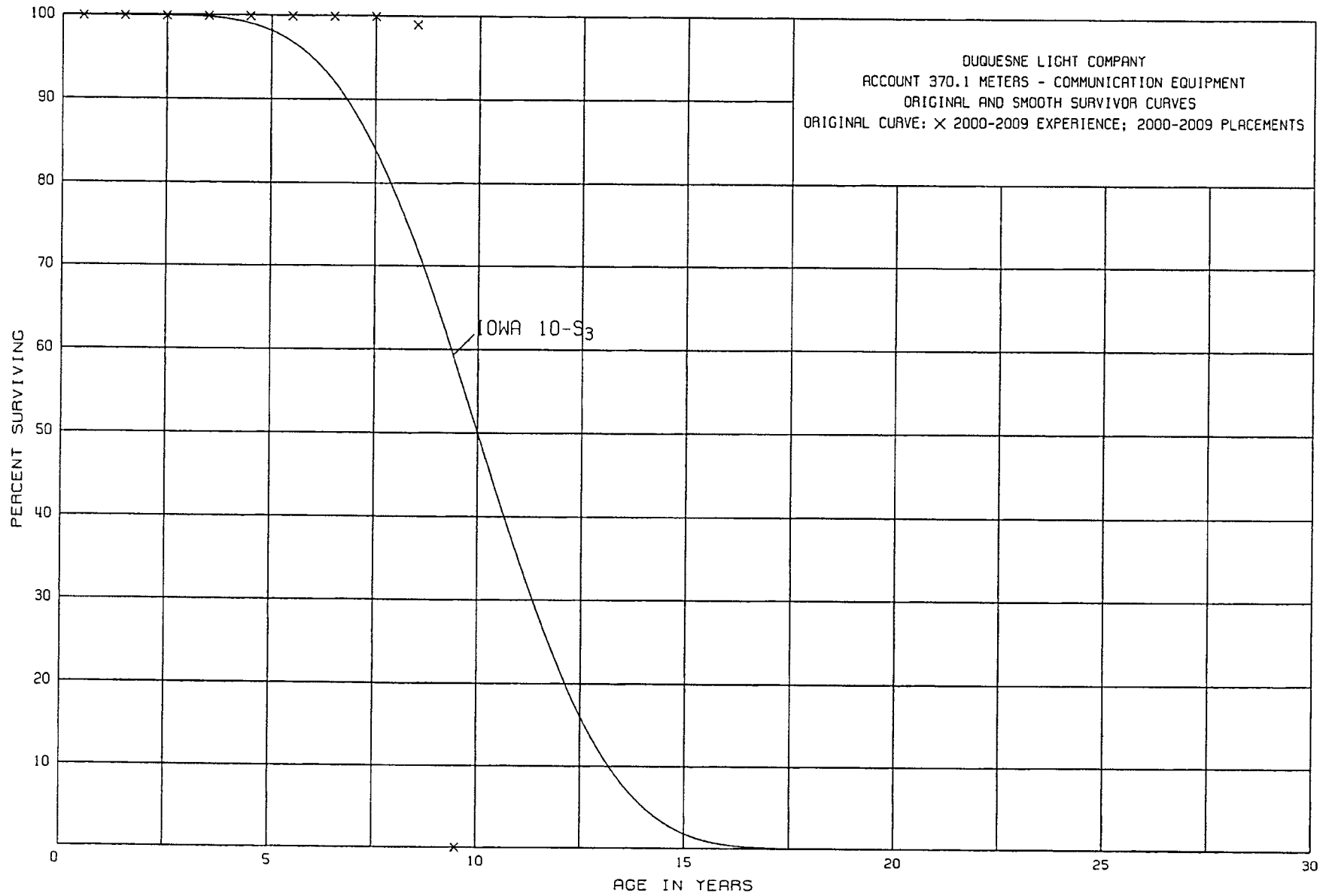
ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,619	960	0.5930	0.4070	0.01
80.5	659	405	0.6146	0.3854	0.00
81.5	255	197	0.7725	0.2275	0.00
82.5	58		0.0000	1.0000	0.00
83.5	61		0.0000	1.0000	0.00
84.5	61	12	0.1967	0.8033	0.00
85.5	49	49	1.0000	0.0000	0.00
86.5					0.00

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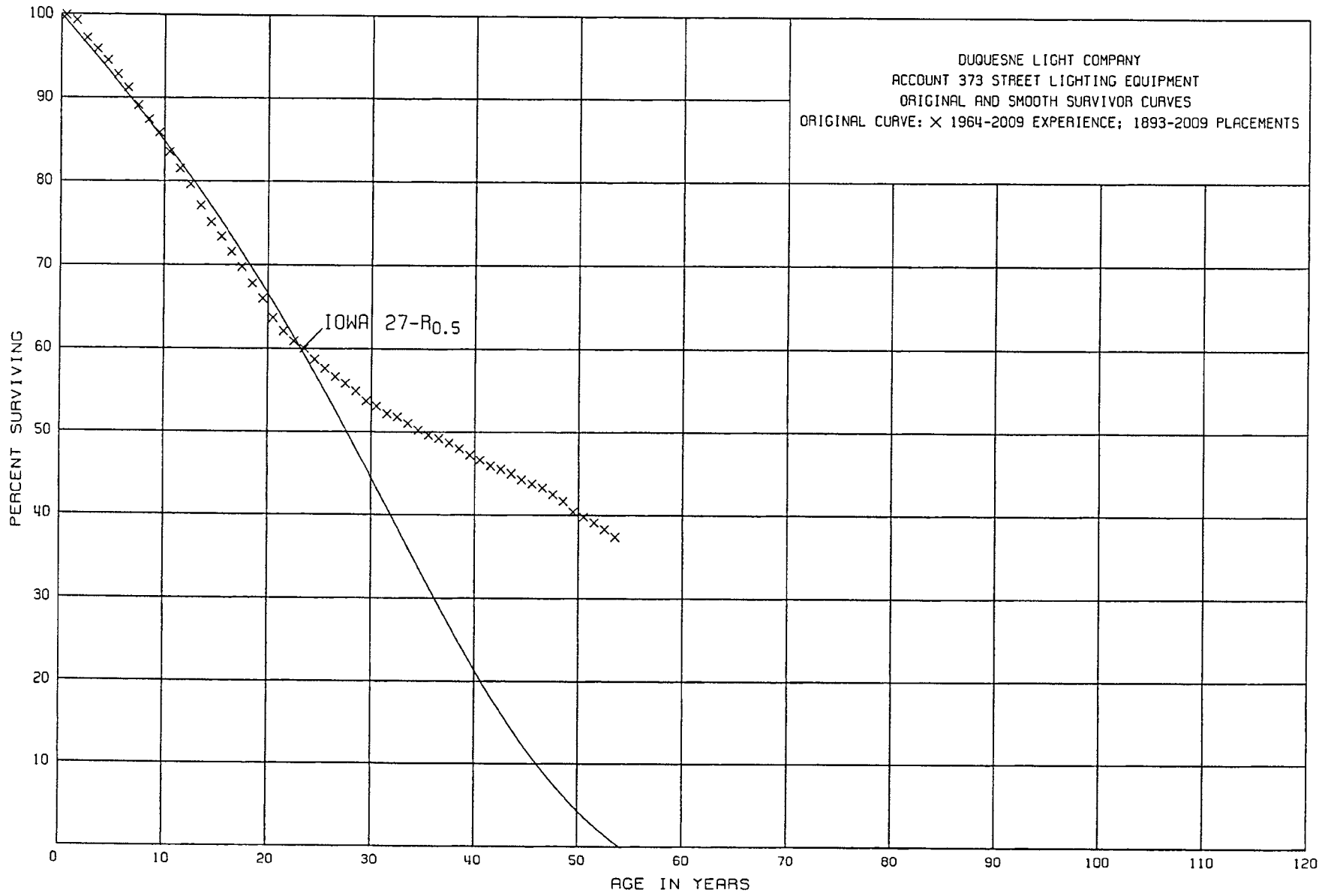


DUQUESNE LIGHT COMPANY
ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2009			EXPERIENCE BAND 2000-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,850,424		0.0000	1.0000	100.00
0.5	19,841,255		0.0000	1.0000	100.00
1.5	19,821,058	2,491	0.0001	0.9999	100.00
2.5	19,806,678	1,252	0.0001	0.9999	99.99
3.5	19,776,087		0.0000	1.0000	99.98
4.5	19,776,087		0.0000	1.0000	99.98
5.5	19,776,056		0.0000	1.0000	99.98
6.5	19,690,587		0.0000	1.0000	99.98
7.5	18,701,042	184,451	0.0099	0.9901	99.98
8.5	17,011,165	17,011,165	1.0000	0.0000	98.99
9.5					0.00

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DUQUESNE LIGHT COMPANY
ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,254,773	52,851	0.0013	0.9987	100.00
0.5	41,040,580	230,746	0.0056	0.9944	99.87
1.5	40,812,872	867,461	0.0213	0.9787	99.31
2.5	38,154,574	493,600	0.0129	0.9871	97.19
3.5	37,220,030	577,053	0.0155	0.9845	95.94
4.5	34,357,035	583,235	0.0170	0.9830	94.45
5.5	33,814,685	600,874	0.0178	0.9822	92.84
6.5	33,395,525	763,753	0.0229	0.9771	91.19
7.5	32,477,029	605,554	0.0186	0.9814	89.10
8.5	32,208,895	622,969	0.0193	0.9807	87.44
9.5	31,151,348	812,818	0.0261	0.9739	85.75
10.5	28,082,564	666,698	0.0237	0.9763	83.51
11.5	27,646,985	655,490	0.0237	0.9763	81.53
12.5	27,234,089	861,520	0.0316	0.9684	79.60
13.5	25,519,373	652,865	0.0256	0.9744	77.08
14.5	24,237,553	555,176	0.0229	0.9771	75.11
15.5	22,785,341	553,299	0.0243	0.9757	73.39
16.5	21,561,789	533,265	0.0247	0.9753	71.61
17.5	20,700,153	614,690	0.0297	0.9703	69.84
18.5	19,678,883	524,017	0.0266	0.9734	67.77
19.5	18,686,398	656,101	0.0351	0.9649	65.97
20.5	17,774,720	431,501	0.0243	0.9757	63.65
21.5	16,933,896	314,350	0.0186	0.9814	62.10
22.5	16,191,037	257,351	0.0159	0.9841	60.94
23.5	15,086,446	328,625	0.0218	0.9782	59.97
24.5	13,523,737	256,058	0.0189	0.9811	58.66
25.5	11,180,861	186,287	0.0167	0.9833	57.55
26.5	9,021,034	132,893	0.0147	0.9853	56.59
27.5	7,214,994	113,664	0.0158	0.9842	55.76
28.5	6,346,855	133,423	0.0210	0.9790	54.88
29.5	5,500,657	65,009	0.0118	0.9882	53.73
30.5	4,799,954	81,047	0.0169	0.9831	53.10
31.5	4,499,212	36,319	0.0081	0.9919	52.20
32.5	4,435,613	63,515	0.0143	0.9857	51.78
33.5	4,183,925	66,805	0.0160	0.9840	51.04
34.5	3,971,678	51,310	0.0129	0.9871	50.22
35.5	3,914,805	30,793	0.0079	0.9921	49.57
36.5	3,606,169	37,097	0.0103	0.9897	49.18
37.5	3,490,393	50,094	0.0144	0.9856	48.67
38.5	3,353,524	55,617	0.0166	0.9834	47.97

DUQUESNE LIGHT COMPANY
ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

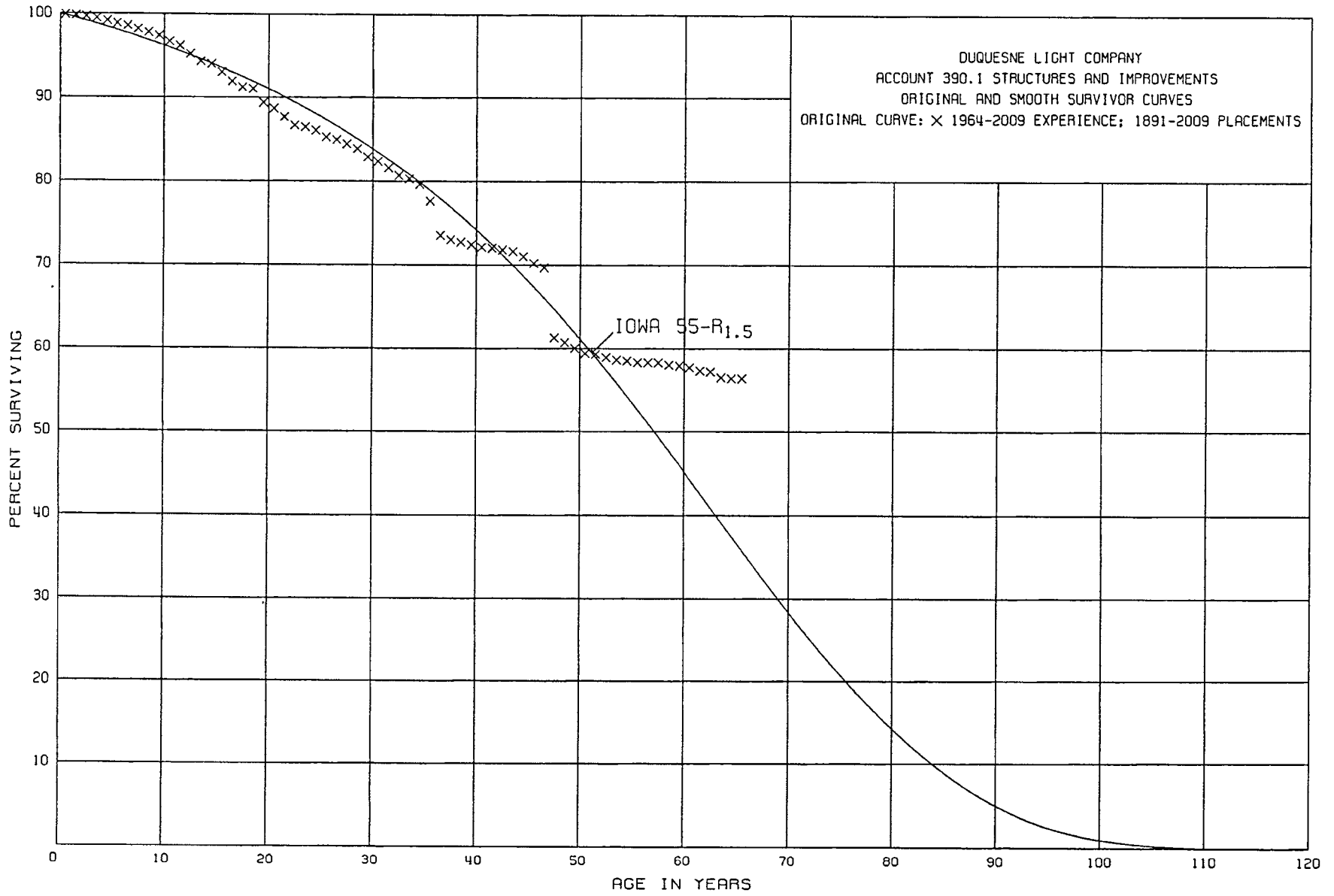
PLACEMENT BAND 1893-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,939,810	35,822	0.0122	0.9878	47.17
40.5	2,709,024	37,658	0.0139	0.9861	46.59
41.5	2,651,732	27,469	0.0104	0.9896	45.94
42.5	2,422,567	27,028	0.0112	0.9888	45.46
43.5	2,232,791	34,206	0.0153	0.9847	44.95
44.5	2,020,428	21,008	0.0104	0.9896	44.26
45.5	1,931,299	20,034	0.0104	0.9896	43.80
46.5	1,838,952	35,931	0.0195	0.9805	43.34
47.5	1,659,039	31,793	0.0192	0.9808	42.49
48.5	1,543,727	45,675	0.0296	0.9704	41.67
49.5	1,384,889	20,527	0.0148	0.9852	40.44
50.5	1,273,238	25,315	0.0199	0.9801	39.84
51.5	1,177,399	23,264	0.0198	0.9802	39.05
52.5	1,116,341	27,283	0.0244	0.9756	38.28
53.5	1,038,578	14,987	0.0144	0.9856	37.35
54.5	950,102	15,017	0.0158	0.9842	36.81
55.5	903,719	7,441	0.0082	0.9918	36.23
56.5	871,044	4,829	0.0055	0.9945	35.93
57.5	840,056	20,641	0.0246	0.9754	35.73
58.5	794,204	8,907	0.0112	0.9888	34.85
59.5	773,126	12,460	0.0161	0.9839	34.46
60.5	767,236	8,292	0.0108	0.9892	33.91
61.5	768,978	7,350	0.0096	0.9904	33.54
62.5	770,987	4,050	0.0053	0.9947	33.22
63.5	766,312	7,177	0.0094	0.9906	33.04
64.5	767,052	10,600	0.0138	0.9862	32.73
65.5	756,719	6,446	0.0085	0.9915	32.28
66.5	741,224	4,750	0.0064	0.9936	32.01
67.5	727,848	14,160	0.0195	0.9805	31.81
68.5	675,109	4,413	0.0065	0.9935	31.19
69.5	661,975	7,347	0.0111	0.9889	30.99
70.5	631,631	5,650	0.0089	0.9911	30.65
71.5	626,341	12,551	0.0200	0.9800	30.38
72.5	577,815	12,648	0.0219	0.9781	29.77
73.5	562,810	1,838	0.0033	0.9967	29.12
74.5	532,809	11,716	0.0220	0.9780	29.02
75.5	477,645	9,192	0.0192	0.9808	28.38
76.5	437,717	3,003	0.0069	0.9931	27.84
77.5	422,725	2,167	0.0051	0.9949	27.65
78.5	363,329	5,805	0.0160	0.9840	27.51

DUQUESNE LIGHT COMPANY
ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2009			EXPERIENCE BAND 1964-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	338,086	4,516	0.0134	0.9866	27.07	
80.5	317,989	1,913	0.0060	0.9940	26.71	
81.5	227,344	596	0.0026	0.9974	26.55	
82.5	179,543	453	0.0025	0.9975	26.48	
83.5	134,562	385	0.0029	0.9971	26.41	
84.5	118,701	739	0.0062	0.9938	26.33	
85.5	93,742	3,121	0.0333	0.9667	26.17	
86.5	79,887	2,420	0.0303	0.9697	25.30	
87.5	70,447	225	0.0032	0.9968	24.53	
88.5	62,964	98	0.0016	0.9984	24.45	
89.5	55,308	62	0.0011	0.9989	24.41	
90.5	55,262	21	0.0004	0.9996	24.38	
91.5	54,858		0.0000	1.0000	24.37	
92.5	53,222		0.0000	1.0000	24.37	
93.5	51,706		0.0000	1.0000	24.37	
94.5	51,131	70	0.0014	0.9986	24.37	
95.5	50,298		0.0000	1.0000	24.34	
96.5	39,506	128	0.0032	0.9968	24.34	
97.5	39,644		0.0000	1.0000	24.26	
98.5	38,179		0.0000	1.0000	24.26	
99.5	34,228		0.0000	1.0000	24.26	
100.5	34,240		0.0000	1.0000	24.26	
101.5	34,334	232	0.0068	0.9932	24.26	
102.5	31,086		0.0000	1.0000	24.10	
103.5	31,034		0.0000	1.0000	24.10	
104.5	29,779		0.0000	1.0000	24.10	
105.5	25,732		0.0000	1.0000	24.10	
106.5	20,469	162	0.0079	0.9921	24.10	
107.5	10,326		0.0000	1.0000	23.91	
108.5	3,347		0.0000	1.0000	23.91	
109.5	3,106	107	0.0344	0.9656	23.91	
110.5	122		0.0000	1.0000	23.09	
111.5	21		0.0000	1.0000	23.09	
112.5	21		0.0000	1.0000	23.09	
113.5	21		0.0000	1.0000	23.09	
114.5	21		0.0000	1.0000	23.09	
115.5	21		0.0000	1.0000	23.09	
116.5					23.09	

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DUQUESNE LIGHT COMPANY
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1964-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	87,292,118	31	0.0000	1.0000	100.00	
0.5	84,662,597	178,964	0.0021	0.9979	100.00	
1.5	81,129,017	49,658	0.0006	0.9994	99.79	
2.5	80,116,465	149,441	0.0019	0.9981	99.73	
3.5	56,209,453	174,112	0.0031	0.9969	99.54	
4.5	53,790,223	162,645	0.0030	0.9970	99.23	
5.5	52,710,016	171,486	0.0033	0.9967	98.93	
6.5	51,342,988	210,751	0.0041	0.9959	98.60	
7.5	49,263,215	209,782	0.0043	0.9957	98.20	
8.5	40,197,272	162,239	0.0040	0.9960	97.78	
9.5	38,560,165	262,510	0.0068	0.9932	97.39	
10.5	38,050,287	192,289	0.0051	0.9949	96.73	
11.5	39,843,569	440,695	0.0111	0.9889	96.24	
12.5	39,145,200	343,259	0.0088	0.9912	95.17	
13.5	37,465,969	143,238	0.0038	0.9962	94.33	
14.5	36,727,997	398,289	0.0108	0.9892	93.97	
15.5	35,705,540	422,094	0.0118	0.9882	92.96	
16.5	34,248,217	246,977	0.0072	0.9928	91.86	
17.5	33,453,062	74,978	0.0022	0.9978	91.20	
18.5	32,363,132	564,896	0.0175	0.9825	91.00	
19.5	27,601,117	219,235	0.0079	0.9921	89.41	
20.5	26,436,626	289,466	0.0109	0.9891	88.70	
21.5	25,480,858	291,964	0.0115	0.9885	87.73	
22.5	24,526,159	57,485	0.0023	0.9977	86.72	
23.5	23,286,488	113,248	0.0049	0.9951	86.52	
24.5	22,138,655	220,214	0.0099	0.9901	86.10	
25.5	21,072,714	73,847	0.0035	0.9965	85.25	
26.5	19,834,978	101,260	0.0051	0.9949	84.95	
27.5	9,039,505	62,829	0.0070	0.9930	84.52	
28.5	8,726,194	106,740	0.0122	0.9878	83.93	
29.5	7,679,097	52,082	0.0068	0.9932	82.91	
30.5	7,541,833	65,315	0.0087	0.9913	82.35	
31.5	6,962,271	76,049	0.0109	0.9891	81.63	
32.5	6,606,238	33,783	0.0051	0.9949	80.74	
33.5	6,531,280	62,155	0.0095	0.9905	80.33	
34.5	6,559,850	162,366	0.0248	0.9752	79.57	
35.5	6,296,123	332,594	0.0528	0.9472	77.60	
36.5	6,601,227	46,121	0.0070	0.9930	73.50	
37.5	7,113,393	33,471	0.0047	0.9953	72.99	
38.5	6,256,602	25,666	0.0041	0.9959	72.65	

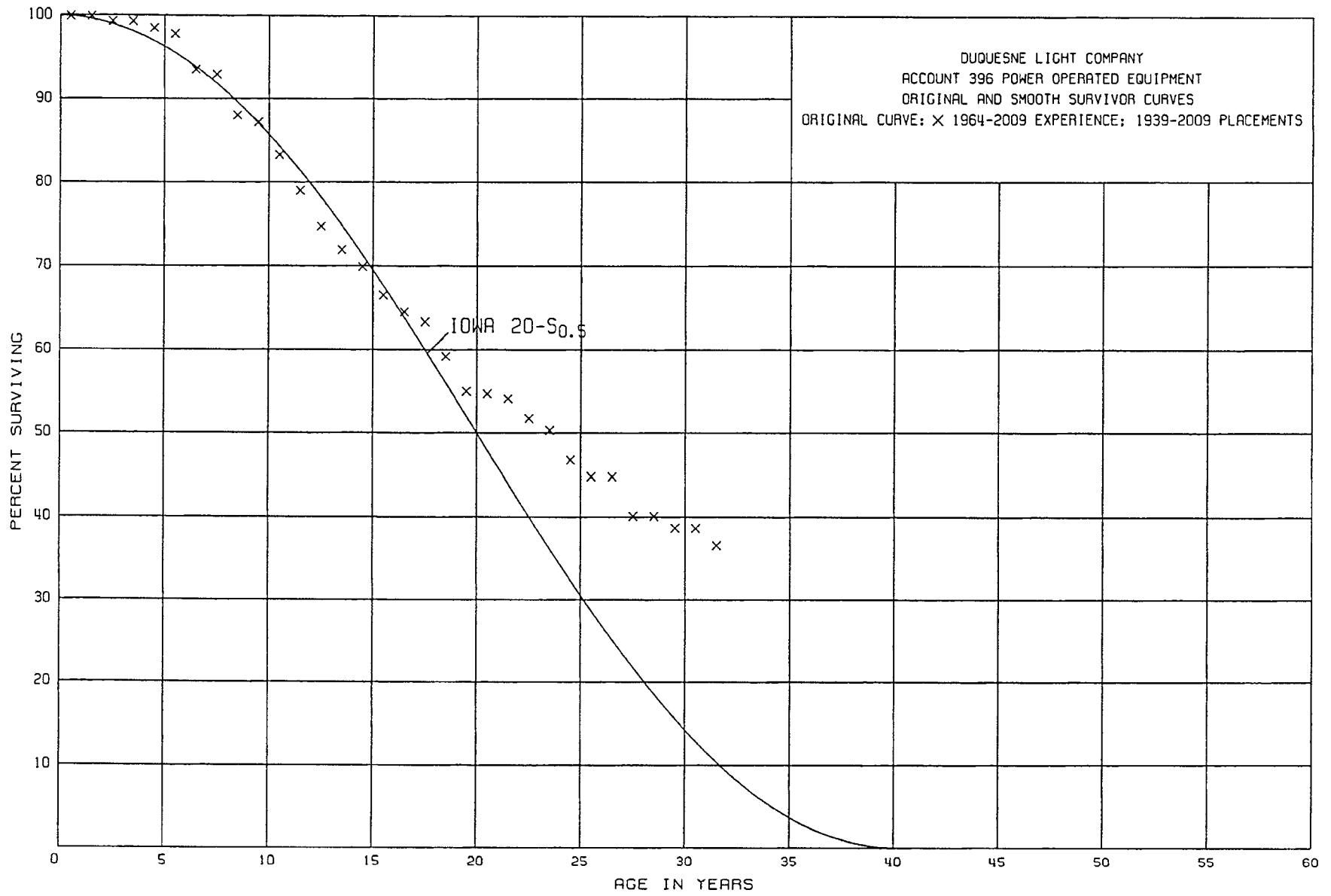
DUQUESNE LIGHT COMPANY
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,700,836	22,018	0.0039	0.9961	72.35
40.5	5,550,543	9,056	0.0016	0.9984	72.07
41.5	4,859,845	7,162	0.0015	0.9985	71.95
42.5	4,676,448	17,705	0.0038	0.9962	71.84
43.5	4,537,026	39,238	0.0086	0.9914	71.57
44.5	4,435,562	47,553	0.0107	0.9893	70.95
45.5	3,700,444	25,808	0.0070	0.9930	70.19
46.5	2,759,205	332,929	0.1207	0.8793	69.70
47.5	2,391,647	22,138	0.0093	0.9907	61.29
48.5	2,343,847	27,299	0.0116	0.9884	60.72
49.5	2,282,477	25,600	0.0112	0.9888	60.02
50.5	2,178,716	985	0.0005	0.9995	59.35
51.5	1,943,292	13,921	0.0072	0.9928	59.32
52.5	1,889,555	8,687	0.0046	0.9954	58.89
53.5	1,851,955	4,058	0.0022	0.9978	58.62
54.5	1,826,356	4,812	0.0026	0.9974	58.49
55.5	1,812,118	46	0.0000	1.0000	58.34
56.5	1,800,432	603	0.0003	0.9997	58.34
57.5	1,787,957	10,243	0.0057	0.9943	58.32
58.5	1,772,403	2,380	0.0013	0.9987	57.99
59.5	1,723,364	5,709	0.0033	0.9967	57.91
60.5	1,725,052	11,487	0.0067	0.9933	57.72
61.5	1,649,570	3,408	0.0021	0.9979	57.33
62.5	1,645,081	19,753	0.0120	0.9880	57.21
63.5	1,611,851	2,355	0.0015	0.9985	56.52
64.5	1,580,988	493	0.0003	0.9997	56.44
65.5	1,571,187	22,717	0.0145	0.9855	56.42
66.5	1,535,016		0.0000	1.0000	55.60
67.5	1,525,197		0.0000	1.0000	55.60
68.5	1,506,310		0.0000	1.0000	55.60
69.5	1,501,891		0.0000	1.0000	55.60
70.5	1,488,354		0.0000	1.0000	55.60
71.5	1,488,140	3,148	0.0021	0.9979	55.60
72.5	1,500,498	5,135	0.0034	0.9966	55.48
73.5	1,495,363		0.0000	1.0000	55.29
74.5	1,494,942	1,000	0.0007	0.9993	55.29
75.5	1,493,942	575,610	0.3853	0.6147	55.25
76.5	918,332	1,078	0.0012	0.9988	33.96
77.5	917,002		0.0000	1.0000	33.92
78.5	900,039	15,507	0.0172	0.9828	33.92

DUQUESNE LIGHT COMPANY
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009			EXPERIENCE BAND 1964-2009			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	840,520	153	0.0002	0.9998	33.34	
80.5	678,034	904	0.0013	0.9987	33.33	
81.5	658,703	2,173	0.0033	0.9967	33.29	
82.5	94,705		0.0000	1.0000	33.18	
83.5	34,374		0.0000	1.0000	33.18	
84.5	12,729		0.0000	1.0000	33.18	
85.5	12,729		0.0000	1.0000	33.18	
86.5	12,729		0.0000	1.0000	33.18	
87.5	12,729		0.0000	1.0000	33.18	
88.5	12,729		0.0000	1.0000	33.18	
89.5	12,729		0.0000	1.0000	33.18	
90.5	12,729		0.0000	1.0000	33.18	
91.5	12,729		0.0000	1.0000	33.18	
92.5	12,729		0.0000	1.0000	33.18	
93.5	12,729		0.0000	1.0000	33.18	
94.5	12,729		0.0000	1.0000	33.18	
95.5	12,729		0.0000	1.0000	33.18	
96.5	12,729		0.0000	1.0000	33.18	
97.5	12,729		0.0000	1.0000	33.18	
98.5	12,729		0.0000	1.0000	33.18	
99.5	12,729		0.0000	1.0000	33.18	
100.5	12,729		0.0000	1.0000	33.18	
101.5	12,729		0.0000	1.0000	33.18	
102.5	12,729		0.0000	1.0000	33.18	
103.5	12,729		0.0000	1.0000	33.18	
104.5	3,848		0.0000	1.0000	33.18	
105.5					33.18	

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DUQUESNE LIGHT COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,698,548		0.0000	1.0000	100.00
0.5	2,578,744	673	0.0003	0.9997	100.00
1.5	2,578,071	18,299	0.0071	0.9929	99.97
2.5	2,559,772		0.0000	1.0000	99.26
3.5	2,497,538	18,478	0.0074	0.9926	99.26
4.5	2,287,022	16,366	0.0072	0.9928	98.53
5.5	2,294,153	101,629	0.0443	0.9557	97.82
6.5	2,203,999	14,682	0.0067	0.9933	93.49
7.5	2,237,151	117,643	0.0526	0.9474	92.86
8.5	2,155,970	18,135	0.0084	0.9916	87.98
9.5	2,173,122	99,024	0.0456	0.9544	87.24
10.5	2,074,098	106,054	0.0511	0.9489	83.26
11.5	1,982,711	109,270	0.0551	0.9449	79.01
12.5	1,891,130	71,150	0.0376	0.9624	74.66
13.5	1,819,979	49,021	0.0269	0.9731	71.85
14.5	1,774,208	85,626	0.0483	0.9517	69.92
15.5	1,402,593	43,918	0.0313	0.9687	66.54
16.5	1,358,675	25,339	0.0186	0.9814	64.46
17.5	1,333,336	84,688	0.0635	0.9365	63.26
18.5	1,234,728	89,080	0.0721	0.9279	59.24
19.5	1,145,648	5,088	0.0044	0.9956	54.97
20.5	1,173,271	12,515	0.0107	0.9893	54.73
21.5	1,143,066	50,639	0.0443	0.9557	54.14
22.5	1,096,059	30,338	0.0277	0.9723	51.74
23.5	958,971	67,496	0.0704	0.9296	50.31
24.5	857,785	35,392	0.0413	0.9587	46.77
25.5	815,214		0.0000	1.0000	44.84
26.5	709,485	74,579	0.1051	0.8949	44.84
27.5	620,233	870	0.0014	0.9986	40.13
28.5	619,363	21,429	0.0346	0.9654	40.07
29.5	560,896		0.0000	1.0000	38.68
30.5	535,363	29,000	0.0542	0.9458	38.68
31.5	484,305		0.0000	1.0000	36.58
32.5	463,877		0.0000	1.0000	36.58
33.5	463,877		0.0000	1.0000	36.58
34.5	375,018		0.0000	1.0000	36.58
35.5	266,942		0.0000	1.0000	36.58
36.5	145,170	3,411	0.0235	0.9765	36.58
37.5	141,759		0.0000	1.0000	35.72
38.5	141,759		0.0000	1.0000	35.72

DUQUESNE LIGHT COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2009			EXPERIENCE BAND 1964-2009		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	134,931		0.0000	1.0000	35.72
40.5	148,253		0.0000	1.0000	35.72
41.5	148,253	12,192	0.0822	0.9178	35.72
42.5	136,061		0.0000	1.0000	32.78
43.5	136,061	4,314	0.0317	0.9683	32.78
44.5	118,281		0.0000	1.0000	31.74
45.5	104,959		0.0000	1.0000	31.74
46.5	43,910		0.0000	1.0000	31.74
47.5	36,750		0.0000	1.0000	31.74
48.5	25,813		0.0000	1.0000	31.74
49.5	5,140		0.0000	1.0000	31.74
50.5	5,140		0.0000	1.0000	31.74
51.5	5,140		0.0000	1.0000	31.74
52.5	5,140		0.0000	1.0000	31.74
53.5					31.74
54.5	2,840		0.0000		
55.5	3,634		0.0000		
56.5	5,760		0.0000		
57.5	5,760		0.0000		
58.5	5,760		0.0000		
59.5	2,920		0.0000		
60.5	2,127		0.0000		
61.5					

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DETAILED DEPRECIATION CALCULATIONS

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CUMULATIVE DEPRECIATED ORIGINAL COST

DUQUESNE LIGHT COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1899	28,258	28,258			0.0
1901	73,705	73,705			0.0
1902	235,855	235,855			0.0
1903	132,550	132,550			0.0
1904	40,588	40,588			0.0
1905	57,443	51,079	6,364	6,364	0.0
1906	8,789	7,790	999	7,363	0.0
1907	53,519	46,663	6,856	14,219	0.0
1908	9,604	8,373	1,231	15,450	0.0
1909	1,136	1,073	63	15,513	0.0
1910	31,477	28,427	3,050	18,563	0.0
1911	25,828	23,111	2,717	21,280	0.0
1912	17,116	14,935	2,181	23,461	0.0
1913	324,817	279,995	44,822	68,283	0.0
1914	98,781	88,169	10,612	78,895	0.0
1915	69,258	59,800	9,458	88,353	0.0
1916	260,170	208,448	51,722	140,075	0.0
1917	113,101	96,119	16,982	157,057	0.0
1918	81,278	73,421	7,857	164,914	0.0
1919	148,049	135,218	12,831	177,745	0.0
1920	545,966	435,245	110,721	288,466	0.0
1921	217,439	198,145	19,294	307,760	0.0
1922	704,287	624,045	80,242	388,002	0.0
1923	768,533	659,933	108,600	496,602	0.0
1924	1,334,536	1,211,410	123,126	619,728	0.0
1925	1,107,330	977,541	129,789	749,517	0.0
1926	1,007,153	859,117	148,036	897,553	0.0
1927	1,767,410	1,480,194	287,216	1,184,769	0.1
1928	1,145,628	1,026,410	119,218	1,303,987	0.1
1929	1,013,417	822,677	190,740	1,494,727	0.1
1930	776,151	663,447	112,704	1,607,431	0.1
1931	693,604	603,405	90,199	1,697,630	0.1
1932	225,778	196,147	29,631	1,727,261	0.1
1933	213,509	185,536	27,973	1,755,234	0.1
1934	254,569	225,653	28,916	1,784,150	0.1
1935	292,615	251,867	40,748	1,824,898	0.1
1936	197,691	166,236	31,455	1,856,353	0.1
1937	338,681	289,380	49,301	1,905,654	0.1
1938	85,679	71,694	13,985	1,919,639	0.1
1939	259,588	215,599	43,989	1,963,628	0.1
1940	125,458	102,741	22,717	1,986,345	0.1

DUQUESNE LIGHT COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST PCT OF	
				CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1941	842,295	660,752	181,543	2,167,888	0.1
1942	769,412	573,842	195,570	2,363,458	0.1
1943	302,454	230,398	72,056	2,435,514	0.1
1944	139,153	100,810	38,343	2,473,857	0.1
1945	547,990	405,716	142,274	2,616,131	0.1
1946	74,792	52,848	21,944	2,638,075	0.1
1947	144,196	104,864	39,332	2,677,407	0.1
1948	1,061,640	799,889	261,751	2,939,158	0.2
1949	1,233,402	899,835	333,567	3,272,725	0.2
1950	2,059,325	1,473,137	586,188	3,858,913	0.2
1951	1,946,706	1,402,584	544,122	4,403,035	0.2
1952	2,657,168	1,907,805	749,363	5,152,398	0.3
1953	3,991,728	2,873,987	1,117,741	6,270,139	0.3
1954	6,353,773	4,438,576	1,915,197	8,185,336	0.4
1955	5,748,700	3,999,029	1,749,671	9,935,007	0.5
1956	10,574,823	7,019,770	3,555,053	13,490,060	0.7
1957	6,882,027	4,665,887	2,216,140	15,706,200	0.8
1958	10,808,241	7,640,342	3,167,899	18,874,099	1.0
1959	9,134,013	6,177,405	2,956,608	21,830,707	1.1
1960	7,461,848	4,968,714	2,493,134	24,323,841	1.3
1961	6,841,707	4,341,776	2,499,931	26,823,772	1.4
1962	6,169,686	4,018,581	2,151,105	28,974,877	1.5
1963	6,431,554	4,032,616	2,398,938	31,373,815	1.6
1964	7,110,534	4,398,165	2,712,369	34,086,184	1.8
1965	10,441,419	6,516,700	3,924,719	38,010,903	2.0
1966	8,239,252	4,994,819	3,244,433	41,255,336	2.1
1967	13,807,746	8,242,793	5,564,953	46,820,289	2.4
1968	10,797,616	6,454,148	4,343,468	51,163,757	2.7
1969	17,075,739	9,718,428	7,357,311	58,521,068	3.0
1970	33,930,263	19,282,307	14,647,956	73,169,024	3.8
1971	15,245,163	8,619,024	6,626,139	79,795,163	4.1
1972	45,588,145	23,983,855	21,604,290	101,399,453	5.3
1973	25,215,186	13,500,111	11,715,075	113,114,528	5.9
1974	31,369,466	16,256,318	15,113,148	128,227,676	6.6
1975	36,912,952	19,158,135	17,754,817	145,982,493	7.6
1976	33,990,482	17,458,205	16,532,277	162,514,770	8.4
1977	25,210,444	12,631,774	12,578,670	175,093,440	9.1
1978	29,943,323	14,390,911	15,552,412	190,645,852	9.9
1979	103,875,129	49,946,102	53,929,027	244,574,879	12.7
1980	40,634,421	19,156,150	21,478,271	266,053,150	13.8
1981	33,949,697	15,297,041	18,652,656	284,705,806	14.8

DUQUESNE LIGHT COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1982	68,681,229	28,835,661	39,845,568	324,551,374	16.8
1983	31,379,587	17,460,130	13,919,457	338,470,831	17.6
1984	39,376,109	21,050,699	18,325,410	356,796,241	18.5
1985	38,592,123	20,061,494	18,530,629	375,326,870	19.5
1986	49,416,148	23,914,772	25,501,376	400,828,246	20.8
1987	36,735,116	17,819,129	18,915,987	419,744,233	21.8
1988	38,739,963	18,487,585	20,252,378	439,996,611	22.8
1989	42,120,672	19,072,942	23,047,730	463,044,341	24.0
1990	48,075,921	21,028,313	27,047,608	490,091,949	25.4
1991	47,524,777	20,763,397	26,761,380	516,853,329	26.8
1992	55,886,708	22,909,645	32,977,063	549,830,392	28.5
1993	45,564,806	18,053,142	27,511,664	577,342,056	29.9
1994	42,669,035	19,781,104	22,887,931	600,229,987	31.1
1995	45,105,510	16,546,834	28,558,676	628,788,663	32.6
1996	56,046,940	19,918,893	36,128,047	664,916,710	34.5
1997	60,211,166	22,189,664	38,021,502	702,938,212	36.4
1998	15,824,693	5,474,842	10,349,851	713,288,063	37.0
1999	46,721,496	16,663,553	30,057,943	743,346,006	38.5
2000	57,220,566	20,122,254	37,098,312	780,444,318	40.5
2001	60,570,883	16,985,212	43,585,671	824,029,989	42.7
2002	54,810,827	14,131,737	40,679,090	864,709,079	44.8
2003	60,978,889	14,649,797	46,329,092	911,038,171	47.2
2004	76,350,259	18,133,984	58,216,275	969,254,446	50.3
2005	171,273,710	39,299,259	131,974,451	1101,228,897	57.1
2006	186,747,192	29,857,687	156,889,505	1258,118,402	65.2
2007	125,094,943	13,053,901	112,041,042	1370,159,444	71.0
2008	102,432,620	9,424,346	93,008,274	1463,167,718	75.9
2009	198,237,976	12,079,840	186,158,136	1649,325,854	85.5
2010	219,348,529	6,233,524	213,115,005	1862,440,859	96.6
2011	66,427,251	336,710	66,090,541	1928,531,400	100.0
TOTAL	2818,565,598	890,034,198	1928,531,400		
RESERVE AMORTIZATION		-21,783,744			
NONDEPRECIABLE PLANT	67,977,257	10,829,181	57,148,076		
TOTAL	2886,542,855	879,079,635	1985,679,476		

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UTILITY PLANT IN SERVICE

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
1958	8,664.84	7,353	7,496	1,169	7.94	147
1976	618,449.23	478,370	487,699	130,750	9.58	13,648
1977	3,391.44	2,605	2,656	735	9.63	76
1980	846,268.52	635,294	647,684	198,585	9.75	20,368
1981	23,966.12	17,838	18,186	5,780	9.79	590
1984	919.13	674	687	232	9.74	24
1992	183,176.20	119,522	121,853	61,323	9.99	6,138
1993	18,245.19	11,659	11,886	6,359	10.03	634
1994	53,193.66	33,235	33,883	19,311	10.06	1,920
1997	2,962.57	1,711	1,744	1,219	10.06	121
1999	126,209.56	67,926	69,252	56,958	10.08	5,651
2007	61,363.76	16,525	16,847	44,517	10.18	4,373
2009	25,475.49	3,740	3,813	21,662	10.17	2,130
	1,972,285.71	1,396,452	1,423,686	548,600		55,820

COLLIER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1970	648,185.34	487,630	497,140	151,045	12.12	12,462
1975	13,393.38	9,674	9,863	3,530	12.74	277
1981	136,277.62	92,723	94,531	41,747	13.27	3,146
1987	9,782.46	6,250	6,372	3,410	13.42	254
1994	70,918.91	38,963	39,723	31,196	13.74	2,270
1996	13,664.54	7,055	7,193	6,472	13.82	468
2005	152,200.48	44,290	45,153	107,047	14.01	7,641
2009	95,333.01	10,563	10,769	84,564	14.05	6,019
	1,139,755.74	697,148	710,744	429,011		32,537

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRESCENT SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
1975	741,117.08	495,881	505,552	235,565	16.19	14,550
1979	15,951.88	10,152	10,350	5,602	16.92	331
1981	73,835.77	45,704	46,595	27,241	17.22	1,582
1986	32,983.89	19,348	19,725	13,259	17.44	760
1991	20,828.44	10,943	11,156	9,672	17.84	542
1994	64,957.66	31,225	31,834	33,124	18.09	1,831
1998	124,838.24	51,096	52,093	72,745	18.40	3,954
2000	19,852.32	7,300	7,443	12,409	18.49	671
2006	10,833.62	2,187	2,230	8,604	18.78	458
2009	160,842.96	13,704	13,971	146,872	18.78	7,821
	1,266,041.86	687,540	700,949	565,093		32,500
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
1979	723,018.03	434,606	443,082	279,936	19.52	14,341
1996	81,414.46	33,022	33,666	47,748	21.61	2,210
2009	1,062,512.36	76,820	78,318	984,194	22.46	43,820
	1,866,944.85	544,448	555,066	1,311,878		60,371
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1927	2,240.19	2,240	2,240			
1930	6,436.70	6,437	6,437			
1942	1,468.73	1,412	1,440	29	1.75	17
1945	11,624.70	10,976	11,192	433	2.51	173
1950	5,615.08	5,141	5,242	373	3.80	98
1953	8,212.61	7,377	7,522	691	4.58	151
1955	22,885.50	20,272	20,670	2,216	5.14	431
1957	255.22	223	227	28	5.73	5
1967	7,205.83	5,656	5,767	1,439	9.68	149
1968	4,920.31	3,806	3,881	1,039	10.19	102

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1969	190,256.04	144,937	147,784	42,472	10.72	3,962
1970	320,332.42	240,121	244,838	75,494	11.27	6,699
1972	27,318.37	19,778	20,166	7,152	12.42	576
1973	16,639.27	11,821	12,053	4,586	13.03	352
1975	40,204.26	27,427	27,966	12,238	14.30	856
1976	88,115.52	58,826	59,982	28,134	14.96	1,881
1979	121,303.58	75,366	76,846	44,458	17.04	2,609
1980	89,558.20	54,210	55,275	34,283	17.76	1,930
1981	49,289.52	29,027	29,597	19,693	18.50	1,064
1983	1,036.35	630	642	394	17.91	22
1984	92,693.96	54,550	55,622	37,072	18.70	1,982
1985	682.98	390	398	285	19.29	15
1986	8,965.88	4,971	5,069	3,897	19.89	196
1987	1,502.11	803	819	683	20.69	33
1989	3,778.93	1,874	1,911	1,868	22.11	84
1990	32,331.68	15,432	15,735	16,597	22.73	730
1991	31,077.56	14,178	14,456	16,622	23.54	706
1992	549,405.49	240,035	244,750	304,655	24.17	12,605
1993	5,367.29	2,230	2,274	3,093	24.98	124
1995	78,005.23	29,119	29,691	48,314	26.44	1,827
1996	32,372.43	11,366	11,589	20,783	27.26	762
1997	92,841.41	30,638	31,240	61,601	27.92	2,206
1998	35,365.28	10,868	11,081	24,284	28.74	845
2001	19,846.86	4,741	4,834	15,013	31.07	483
2002	17,119.33	3,686	3,758	13,361	31.90	419
2003	104,666.27	20,033	20,427	84,239	32.74	2,573
2005	95,617.56	13,750	14,020	81,598	34.25	2,382
2006	93,413.53	11,135	11,354	82,060	35.09	2,339
2009	376,940.41	16,962	17,295	359,645	37.16	9,678
	2,686,912.59	1,212,444	1,236,090	1,450,822		61,066
	8,931,940.75	4,538,032	4,626,535	4,305,404		242,294
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.8	2.71

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1955	383,586.30	289,646	255,725	127,861	10.04	12,735
1956	888,518.92	662,302	584,739	303,780	10.44	29,098
1957	286,066.63	210,373	185,736	100,331	10.85	9,247
1958	78,416.80	56,884	50,222	28,195	11.26	2,504
1959	170,420.64	121,868	107,596	62,825	11.68	5,379
1960	354,279.43	249,802	220,547	133,732	12.09	11,061
1961	382,851.39	266,043	234,886	147,965	12.51	11,828
1962	52,307.85	35,810	31,616	20,692	12.93	1,600
1963	128,807.17	86,829	76,660	52,147	13.36	3,903
1964	34,380.24	22,818	20,146	14,234	13.79	1,032
1965	24,533.74	16,025	14,148	10,386	14.22	730
1966	340,425.27	218,791	193,168	147,257	14.65	10,052
1967	3,097,896.34	1,958,490	1,729,129	1,368,767	15.08	90,767
1968	270,638.87	168,202	148,504	122,135	15.52	7,870
1969	2,898,922.20	1,769,792	1,562,530	1,336,392	15.97	83,681
1970	7,918,980.03	4,749,804	4,193,550	3,725,430	16.41	227,022
1971	541,491.60	318,830	281,492	260,000	16.86	15,421
1972	5,369,527.58	3,101,439	2,738,227	2,631,301	17.32	151,923
1973	1,239,263.64	702,167	619,936	619,328	17.77	34,852
1974	1,467,040.50	814,354	718,984	748,057	18.24	41,012
1975	6,105,466.08	3,320,763	2,931,865	3,173,601	18.70	169,711
1976	7,250,959.98	3,860,411	3,408,315	3,842,645	19.17	200,451
1977	1,584,881.54	825,248	728,602	856,280	19.65	43,577
1978	902,031.76	459,134	405,364	496,668	20.13	24,673
1979	7,582,561.66	3,770,808	3,329,205	4,253,357	20.61	206,373
1980	3,074,125.91	1,492,181	1,317,430	1,756,696	21.10	83,256
1981	3,126,010.18	1,479,853	1,306,546	1,819,464	21.59	84,273
1982	5,097,506.32	2,350,970	2,075,646	3,021,860	22.09	136,798
1983	1,696,584.50	1,012,182	893,644	802,941	18.76	42,801
1984	5,361,295.05	3,126,707	2,760,535	2,600,760	19.12	136,023
1985	1,909,182.89	1,086,516	959,273	949,910	19.50	48,713
1986	3,106,062.54	1,729,766	1,527,192	1,578,871	19.69	80,186
1987	5,021,916.82	2,719,368	2,400,900	2,621,017	20.11	130,334
1988	1,161,234.28	612,899	541,122	620,112	20.35	30,472
1989	3,607,663.59	1,851,814	1,634,946	1,972,718	20.62	95,670
1990	1,121,556.25	558,535	493,124	628,432	20.92	30,040
1991	2,371,754.61	1,142,949	1,009,097	1,362,658	21.23	64,185
1992	7,263,830.75	3,377,681	2,982,118	4,281,713	21.57	198,503

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1993	2,426,832.24	1,089,890	962,252	1,464,580	21.77	67,275
1994	1,284,504.69	552,979	488,219	796,286	22.16	35,933
1995	921,285.61	380,215	335,688	585,598	22.42	26,119
1996	6,639,995.92	2,614,830	2,308,605	4,331,391	22.70	190,810
1997	9,481,168.73	3,559,231	3,142,406	6,338,763	22.88	277,044
1998	1,145,258.58	405,994	358,448	786,811	23.22	33,885
1999	2,691,598.08	898,186	792,999	1,898,599	23.46	80,929
2000	1,980,909.35	619,628	547,063	1,433,846	23.62	60,705
2001	1,175,241.49	340,350	300,491	874,750	23.92	36,570
2002	2,236,784.48	594,985	525,306	1,711,478	24.14	70,898
2003	1,869,579.33	452,064	399,122	1,470,457	24.30	60,513
2004	1,590,723.88	343,596	303,357	1,287,367	24.50	52,546
2005	6,188,022.15	1,167,061	1,030,385	5,157,637	24.74	208,474
2006	29,638,827.69	4,759,996	4,202,549	25,436,279	24.83	1,024,417
2007	22,787,087.52	2,973,715	2,625,461	20,161,627	24.99	806,788
2008	4,065,166.51	401,232	354,243	3,710,924	25.11	147,787
2009	34,854,584.32	2,269,033	2,003,305	32,851,279	25.13	1,307,253
2010	36,417,289.91	1,059,743	935,635	35,481,655	25.02	1,418,132
2011	11,372,184.00	56,861	50,202	11,321,982	24.94	453,969
	272,040,024.33	75,137,643	66,338,201	205,701,827		8,917,803
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.1	3.28

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1916	192,451.07	176,401	151,097	41,354	5.84	7,081
1917	18,356.60	16,758	14,354	4,003	6.10	656
1918	31,956.53	29,052	24,885	7,072	6.36	1,112
1919	24,247.08	21,953	18,804	5,443	6.62	822
1920	436,122.98	393,252	336,842	99,281	6.88	14,430
1924	35,362.09	31,331	26,837	8,525	7.98	1,068
1925	54,193.58	47,793	40,937	13,257	8.27	1,603
1926	106,748.31	93,693	80,253	26,495	8.56	3,095
1927	108,818.85	95,042	81,409	27,410	8.86	3,094
1930	86,934.92	74,729	64,010	22,925	9.83	2,332
1931	2,265.11	1,936	1,658	607	10.17	60
1933	1,477.34	1,248	1,069	408	10.88	38
1934	1,676.17	1,406	1,204	472	11.26	42
1936	20,224.37	16,746	14,344	5,880	12.04	488
1941	9,752.32	7,769	6,655	3,097	14.24	217
1942	169,595.99	133,930	114,718	54,878	14.72	3,728
1943	186.92	146	125	62	15.21	4
1944	9,493.08	7,361	6,305	3,188	15.72	203
1945	19,390.00	14,892	12,756	6,634	16.24	408
1948	3,165.05	2,357	2,019	1,146	17.88	64
1949	18,254.03	13,440	11,512	6,742	18.46	365
1950	54,923.54	39,984	34,249	20,675	19.04	1,086
1951	246,440.17	177,289	151,858	94,582	19.64	4,816
1952	54,917.72	39,030	33,431	21,487	20.25	1,061
1953	236,872.59	166,213	142,371	94,502	20.88	4,526
1954	1,525,670.40	1,056,832	905,235	620,435	21.51	28,844
1956	3,334,131.09	2,247,538	1,925,141	1,408,990	22.81	61,771
1957	661,490.50	439,627	376,565	284,926	23.48	12,135
1959	337,528.56	217,740	186,506	151,023	24.84	6,080
1960	109,952.09	69,831	59,814	50,138	25.54	1,963
1961	41,913.45	26,196	22,438	19,475	26.25	742
1962	128,059.92	78,744	67,449	60,611	26.96	2,248
1963	133,459.57	80,663	69,092	64,368	27.69	2,325
1964	677,290.42	402,311	344,602	332,688	28.42	11,706
1965	2,119,883.07	1,236,528	1,059,155	1,060,728	29.17	36,364
1966	864,705.88	495,131	424,107	440,599	29.92	14,726
1967	383,116.64	215,197	184,328	198,789	30.68	6,479
1968	310,379.78	170,988	146,461	163,919	31.44	5,214

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1969	2,553,514.78	1,378,132	1,180,446	1,373,069	32.22	42,615
1970	1,595,258.42	843,254	722,294	872,964	33.00	26,453
1971	818,671.28	423,499	362,750	455,921	33.79	13,493
1972	9,429,655.66	4,770,463	4,086,166	5,343,490	34.59	154,481
1973	1,617,189.58	799,377	684,711	932,479	35.40	26,341
1974	3,344,885.66	1,614,576	1,382,974	1,961,912	36.21	54,181
1975	93,917.04	44,235	37,890	56,027	37.03	1,513
1976	10,445.04	4,795	4,107	6,338	37.86	167
1979	12,298,920.91	5,202,444	4,456,182	7,842,739	40.39	194,175
1980	2,961,743.95	1,216,981	1,042,412	1,919,332	41.24	46,541
1981	5,871,836.80	2,339,340	2,003,774	3,868,063	42.11	91,856
1984	3,210.43	1,297	1,111	2,099	39.48	53
1986	735,692.13	276,767	237,066	498,626	41.04	12,150
1987	10,117.37	3,677	3,150	6,967	41.61	167
1990	11,924.89	3,811	3,264	8,661	44.18	196
1991	436,249.41	133,536	114,381	321,868	44.77	7,189
1992	889,755.65	258,563	221,474	668,282	45.77	14,601
1994	15,440.88	4,061	3,478	11,963	46.94	255
1995	476,323.92	117,795	100,898	375,426	47.94	7,831
1997	95,558.25	20,765	17,786	77,772	49.54	1,570
1998	326,301.82	66,141	56,653	269,649	50.14	5,378
1999	400,691.80	74,849	64,112	336,580	51.14	6,582
2000	1,076,791.03	185,208	158,641	918,150	51.75	17,742
2002	6,023.10	849	727	5,296	53.36	99
2003	502,052.90	62,656	53,668	448,385	54.36	8,248
2005	3,563,547.12	332,123	284,483	3,279,064	55.98	58,576
2006	42,870.40	3,318	2,842	40,028	56.60	707
2008	4,067,807.20	184,678	158,187	3,909,620	57.85	67,582
2009	2,195,684.21	63,894	54,729	2,140,955	58.49	36,604
2010	5,799,554.99	73,074	62,592	5,736,963	58.77	97,617
2011	1,803,746.25	3,788	3,245	1,800,501	58.36	30,852
	75,626,790.65	28,849,023	24,710,788	50,916,003		1,268,811

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.1 1.68

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1969	24,092.84	16,234	5,773	18,320	16.31	1,123
1970	13,772.18	9,114	3,241	10,531	16.91	623
1972	16,220.93	10,329	3,673	12,548	18.16	691
1973	25,745.94	16,060	5,711	20,035	18.81	1,065
1974	435,350.90	265,912	94,565	340,786	19.46	17,512
1975	23,017.05	13,750	4,890	18,127	20.13	900
1976	9,798.24	5,720	2,034	7,764	20.81	373
1977	11,779.31	6,712	2,387	9,392	21.51	437
1978	3,938.37	2,189	778	3,160	22.21	142
1979	37,162.08	20,120	7,155	30,007	22.93	1,309
1980	388,966.14	204,907	72,871	316,095	23.66	13,360
1982	9,564.23	4,755	1,691	7,873	25.14	313
1985	31,313.26	16,208	5,764	25,549	24.00	1,065
1986	801,925.48	402,887	143,278	658,647	24.51	26,873
1987	138,883.42	67,289	23,930	114,953	25.27	4,549
1988	1,579.71	740	263	1,317	25.79	51
1989	15,431.05	6,947	2,471	12,960	26.56	488
1992	1,294,009.04	514,369	182,923	1,111,086	28.42	39,095
1993	1,259,559.43	476,239	169,364	1,090,195	29.20	37,335
1995	19,571.40	6,690	2,379	17,192	30.33	567
1996	3,585.11	1,153	410	3,175	31.12	102
1997	13,361.37	4,042	1,437	11,924	31.70	376
1999	278,463.80	72,958	25,946	252,518	33.09	7,631
2000	256,266.37	61,991	22,046	234,220	33.69	6,952
2002	217.31	44	16	201	34.92	6
2003	905,733.11	162,126	57,656	848,077	35.54	23,863
2004	166,150.23	26,135	9,294	156,856	36.17	4,337
2005	1,621,556.86	220,045	78,254	1,543,303	36.62	42,144
2006	1,143,887.14	129,831	46,171	1,097,716	37.09	29,596
2007	279.55	25	9	271	37.57	7
2008	288,484.47	19,530	6,945	281,539	37.90	7,428
2009	2,471,474.55	108,992	38,761	2,432,714	37.93	64,137
2010	3,002,600.31	59,151	21,036	2,981,564	37.27	79,999
2011	976,711.75	3,321	1,181	975,531	36.24	26,919
	15,690,452.93	2,936,515	1,044,303	14,646,146		441,368

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 33.2 2.81

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1924	4,693.52	4,568	4,540	154	1.47	105
1925	18,450.24	17,873	17,765	685	1.72	398
1926	270.47	261	259	11	1.96	6
1927	195.29	187	186	9	2.21	4
1929	1,967.36	1,870	1,859	108	2.71	40
1931	5,799.93	5,459	5,426	374	3.23	116
1941	7,672.27	6,859	6,818	854	5.83	146
1942	7,423.03	6,598	6,558	865	6.11	142
1943	23,343.33	20,631	20,506	2,837	6.39	444
1944	423.25	372	370	53	6.68	8
1945	12,879.53	11,245	11,177	1,703	6.98	244
1948	7,358.64	6,294	6,256	1,103	7.96	139
1950	60,270.45	50,760	50,454	9,816	8.68	1,131
1951	36,928.19	30,846	30,660	6,268	9.06	692
1952	27,000.10	22,356	22,221	4,779	9.46	505
1953	183,174.31	150,295	149,388	33,786	9.87	3,423
1954	763,849.19	620,780	617,032	146,817	10.30	14,254
1956	1,072,585.92	853,993	848,837	223,749	11.21	19,960
1957	262,811.50	206,911	205,662	57,150	11.70	4,885
1958	6,163.24	4,796	4,767	1,396	12.20	114
1959	183,400.83	141,017	140,166	43,235	12.71	3,402
1960	330,957.12	251,230	249,713	81,244	13.25	6,132
1961	14,084.94	10,551	10,487	3,598	13.80	261
1962	159,454.69	117,789	117,078	42,377	14.37	2,949
1963	49,624.38	36,136	35,918	13,706	14.95	917
1964	245,213.39	175,892	174,830	70,383	15.55	4,526
1965	1,859,740.74	1,312,977	1,305,049	554,692	16.17	34,304
1966	489,269.57	339,798	337,746	151,524	16.80	9,019
1967	330,242.83	225,523	224,161	106,082	17.44	6,083
1968	841,501.26	564,563	561,154	280,347	18.10	15,489
1969	2,250,160.14	1,482,180	1,473,231	776,929	18.77	41,392
1970	1,240,753.32	801,775	796,934	443,819	19.46	22,807
1971	157,358.60	99,702	99,100	58,259	20.15	2,891
1972	4,249,406.64	2,637,607	2,621,681	1,627,726	20.86	78,031
1973	1,232,275.88	748,608	744,088	488,188	21.59	22,612
1974	2,448,764.46	1,455,056	1,446,270	1,002,494	22.32	44,915
1975	66,236.61	38,464	38,232	28,005	23.06	1,214
1976	1,294,087.67	733,618	729,188	564,900	23.82	23,715

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1977	81,304.89	44,970	44,698	36,607	24.58	1,489
1978	987.18	532	529	458	25.36	18
1979	2,701,192.55	1,417,316	1,408,758	1,292,435	26.14	49,443
1980	1,905,626.33	972,251	966,381	939,245	26.94	34,864
1981	3,195,297.62	1,583,590	1,574,028	1,621,270	27.74	58,445
1982	55,677.17	26,764	26,602	29,075	28.56	1,018
1983	31,644.53	16,335	16,236	15,409	26.01	592
1984	20,168.96	10,089	10,028	10,141	26.73	379
1985	2,647,433.70	1,281,623	1,273,885	1,373,549	27.44	50,056
1986	1,018,535.89	476,471	473,594	544,942	28.16	19,352
1987	181,756.83	82,027	81,532	100,225	28.88	3,470
1988	22,445.42	9,753	9,694	12,751	29.61	431
1989	3,313.00	1,384	1,376	1,937	30.33	64
1990	88,403.92	35,220	35,007	53,397	31.33	1,704
1991	3,649.23	1,391	1,383	2,266	32.06	71
1992	2,783,924.07	1,012,792	1,006,677	1,777,247	32.79	54,201
1993	1,177,895.33	407,670	405,209	772,686	33.53	23,045
1994	2,489.47	817	812	1,677	34.27	49
1995	17,425.00	5,407	5,374	12,051	35.01	344
1996	7,638.69	2,231	2,218	5,421	35.75	152
1997	21,646.62	5,923	5,887	15,760	36.50	432
1999	6,062.30	1,425	1,416	4,646	38.25	121
2000	5,986.09	1,294	1,286	4,700	39.00	121
2001	1,924.77	379	377	1,548	39.75	39
2002	11,509.58	2,044	2,032	9,478	40.51	234
2003	852,293.16	134,748	133,934	718,359	41.27	17,406
2004	934,473.59	129,331	128,550	805,924	42.03	19,175
2005	2,962,083.38	351,007	348,888	2,613,195	42.79	61,070
2006	1,606,963.68	157,965	157,011	1,449,953	43.56	33,286
2007	2,317,484.56	180,764	179,673	2,137,812	44.33	48,225
2009	29,971,179.89	1,105,937	1,099,260	28,871,920	45.64	632,601
2010	10,058,308.23	161,939	160,961	9,897,347	45.98	215,253
2011	2,819,386.75	7,612	7,566	2,811,821	45.96	61,180
	87,461,905.21	22,824,441	22,686,629	64,775,277		1,755,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.9 2.01

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1956	91,709.41	73,982	66,526	25,183	11.60	2,171
1958	3,605,378.72	2,833,107	2,547,593	1,057,786	12.85	82,318
1960	263,024.66	200,898	180,652	82,373	14.17	5,813
1961	10,434.81	7,852	7,061	3,374	14.85	227
1967	392,985.01	267,348	240,405	152,580	19.18	7,955
1972	163,306.41	100,384	90,268	73,038	23.12	3,159
1975	5,774.91	3,307	2,974	2,801	25.64	109
1979	28,572,649.70	14,694,914	13,213,997	15,358,653	29.14	527,064
1980	659,680.65	329,379	296,185	363,496	30.04	12,100
1983	33,272.53	15,974	14,364	18,909	30.05	629
1985	432,054.70	192,480	173,082	258,973	32.05	8,080
1986	328,766.16	141,600	127,330	201,436	32.72	6,156
1990	1,493,297.60	542,216	487,573	1,005,725	36.39	27,637
1996	13,656.62	3,545	3,188	10,469	42.07	249
2003	528,003.76	72,442	65,141	462,863	48.75	9,495
2005	663,726.32	67,567	60,758	602,968	50.75	11,881
2006	258,941.50	21,777	19,582	239,360	51.75	4,625
2007	24,887,378.90	1,652,522	1,485,985	23,401,394	52.75	443,628
2009	152.04	5	4	148	54.75	3
2010	2,880,474.75	38,310	34,450	2,846,025	55.75	51,050
2011	960,158.25	2,112	1,899	958,259	56.06	17,093
	66,244,827.41	21,261,721	19,119,017	47,125,813		1,221,442
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.6	1.84

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
1951	1,472.20	1,308	1,338	134	6.13	22
1958	1,261,379.79	1,051,108	1,075,476	185,904	9.17	20,273
1959	1,790.10	1,474	1,508	282	9.72	29
1967	314,943.67	229,562	234,884	80,060	14.91	5,370
1968	16,696.81	11,955	12,232	4,465	15.62	286
1972	168,645.39	111,559	114,145	54,500	18.62	2,927
1975	135,372.41	83,660	85,600	49,772	21.01	2,369
1979	15,416,221.69	8,582,211	8,781,174	6,635,048	24.38	272,151
1980	850,552.70	460,064	470,730	379,823	25.25	15,042
1982	59,636.07	30,325	31,028	28,608	27.03	1,058
1983	536,825.19	278,559	285,017	251,808	25.73	9,787
1985	175,421.07	84,921	86,890	88,531	27.44	3,226
1986	153,523.31	71,818	73,483	80,040	28.16	2,842
1990	550,974.78	217,249	222,285	328,690	31.88	10,310
1992	249,248.86	89,256	91,325	157,924	33.61	4,699
1996	3,769.61	1,068	1,093	2,677	37.33	72
2000	167.63	35	36	132	41.33	3
2005	168,221.02	18,673	19,106	149,115	46.06	3,237
2006	200,476.26	18,384	18,810	181,666	47.06	3,860
2007	15,126,165.54	1,095,134	1,120,522	14,005,644	48.06	291,420
2008	6,759,504.11	358,930	367,251	6,392,253	49.06	130,295
2009	96,489.44	3,261	3,337	93,152	50.06	1,861
2010	2,803,599.75	40,933	41,882	2,761,718	50.79	54,375
2011	934,533.25	2,243	2,295	932,238	51.42	18,130
	45,985,630.65	12,843,690	13,141,447	32,844,184		853,644

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 38.5 1.86

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBRIDGE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2011						
1920	26,663.76	26,560	26,027	637	0.25	637
1923	21,616.28	21,532	21,100	516	0.25	516
1929	129.13	129	129			
1930	6,075.82	6,052	5,930	146	0.25	146
1932	871.63	868	851	21	0.25	21
1942	194.40	194	194			
1945	2,771.48	2,759	2,704	67	0.25	67
1948	2,731.32	2,719	2,664	67	0.25	67
1952	3,176.75	3,162	3,098	79	0.25	79
1956	995.01	990	970	25	0.25	25
1963	6,210.58	6,176	6,052	159	0.25	159
1964	18,033.52	17,931	17,571	463	0.25	463
1965	1,120.27	1,114	1,092	28	0.25	28
1969	7,383.32	7,337	7,190	193	0.25	193
1981	7,729.19	7,663	7,509	220	0.25	220
1986	202,623.93	200,598	196,567	6,057	0.25	6,057
1991	339,439.66	335,197	328,461	10,979	0.25	10,979
1995	65,460.86	64,440	63,145	2,316	0.25	2,316
1996	99,918.70	98,250	96,276	3,643	0.25	3,643
1999	6,455.95	6,322	6,195	261	0.25	261
2004	21,259.58	20,501	20,089	1,171	0.25	1,171
	840,861.14	830,494	813,814	27,048		27,048

DRAVOSBURG SUBSTATION
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5
PROBABLE RETIREMENT YEAR.. 6-2023

1922	57,206.67	51,309	50,278	6,929	6.69	1,036
1927	394.38	350	343	51	7.29	7
1928	33,930.56	30,039	29,436	4,495	7.41	607
1929	3,137.09	2,771	2,715	422	7.53	56
1931	260.46	229	224	36	7.76	5
1941	78.27	67	66	12	8.95	1
1945	1,254.84	1,064	1,043	212	9.43	22
1948	127.30	107	105	22	9.77	2

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1949	385.84	323	317	69	9.88	7
1953	853.71	705	691	163	10.29	16
1955	2,123.34	1,741	1,706	417	10.47	40
1956	59,146.45	48,305	47,335	11,811	10.56	1,118
1957	72,215.05	58,754	57,574	14,641	10.64	1,376
1962	989.74	789	773	217	11.01	20
1964	21,353.04	16,865	16,526	4,827	11.13	434
1966	13,324.36	10,424	10,215	3,109	11.24	277
1967	91,851.33	71,497	70,061	21,790	11.29	1,930
1970	20,297.02	15,541	15,229	5,068	11.43	443
1973	651.38	490	480	171	11.55	15
1974	147.54	110	108	40	11.58	3
1975	3,381.04	2,507	2,457	924	11.62	80
1976	3,414.43	2,513	2,463	951	11.65	82
1977	4,868.30	3,556	3,485	1,383	11.68	118
1978	47,683.89	34,552	33,858	13,826	11.71	1,181
1979	90,582.00	65,065	63,758	26,824	11.74	2,285
1980	13,828.46	9,846	9,648	4,180	11.76	355
1981	127,041.02	89,589	87,789	39,252	11.79	3,329
1983	258,851.69	181,740	178,089	80,763	11.77	6,862
1988	7,768.16	5,108	5,005	2,763	11.85	233
1996	98,510.88	54,348	53,257	45,254	11.99	3,774
1998	53,947.30	27,788	27,230	26,717	12.00	2,226
1999	99,784.67	49,363	48,371	51,414	12.00	4,285
2004	80,982.49	29,137	28,552	52,430	12.01	4,366
	1,270,372.70	866,592	849,187	421,183		36,591

NORTH SUBSTATION

INTERIM SURVIVOR CURVE.. IOWA 65-R2.5

PROBABLE RETIREMENT YEAR.. 6-2017

1918	6,479.65	6,041	5,920	560	4.39	128
1920	1,139.38	1,060	1,039	100	4.49	22
1924	21,829.47	20,245	19,838	1,991	4.68	425
1925	130.20	121	119	11	4.72	2

DUQUESNE LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
1926	6,879.41	6,369	6,241	638	4.77	134
1927	7,591.79	7,023	6,882	710	4.81	148
1928	1,550.59	1,433	1,404	147	4.85	30
1929	41.37	38	37	4	4.89	1
1936	124.43	114	112	12	5.18	2
1941	385.02	351	344	41	5.37	8
1945	91.20	83	81	10	5.52	2
1947	185.32	168	165	20	5.59	4
1948	3,776.50	3,414	3,345	432	5.62	77
1950	3,345.31	3,015	2,954	391	5.68	69
1951	363.99	328	321	43	5.71	8
1954	239.48	214	210	29	5.79	5
1956	3,964.21	3,537	3,466	498	5.84	85
1958	5,227.70	4,647	4,554	674	5.88	115
1960	1,588.13	1,406	1,378	210	5.92	35
1964	4,364.80	3,830	3,753	612	5.98	102
1965	26,341.57	23,052	22,589	3,753	6.00	626
1969	991.16	858	841	150	6.04	25
1970	26,477.66	22,842	22,383	4,095	6.06	676
1972	649,046.00	556,362	545,187	103,859	6.07	17,110
1975	10,827.98	9,177	8,993	1,835	6.10	301
1978	10,129.72	8,471	8,301	1,829	6.12	299
1982	38,978.80	31,892	31,251	7,728	6.15	1,257
1987	992.73	788	772	221	6.19	36
1989	8,142.94	6,341	6,214	1,929	6.18	312
1992	11,155.20	8,388	8,220	2,935	6.19	474
1995	1,769.50	1,271	1,245	525	6.18	85
1998	3,928.52	2,645	2,592	1,337	6.19	216
1999	113,103.99	74,027	72,540	40,564	6.20	6,543
2000	2,114.00	1,341	1,314	800	6.20	129
2002	92,388.44	54,084	52,998	39,390	6.20	6,353
2007	3,382.83	1,274	1,248	2,135	6.21	344
2009	113,808.87	25,061	24,558	89,251	6.20	14,395
	1,182,877.86	891,311	873,409	309,469		50,583

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2015						
1925	5,580.60	5,275	5,169	412	3.52	117
1926	5,585.75	5,277	5,171	415	3.54	117
1927	8,368.56	7,902	7,743	626	3.56	176
1928	194,910.32	183,976	180,281	14,629	3.58	4,086
1939	4,857.87	4,556	4,464	394	3.81	103
1941	390.66	366	359	32	3.84	8
1945	7,822.11	7,303	7,156	666	3.92	170
1948	1,280.08	1,192	1,168	112	3.96	28
1951	1,451.21	1,347	1,320	131	4.01	33
1955	13,175.67	12,181	11,936	1,240	4.05	306
1959	1,046.38	962	943	103	4.09	25
1962	4,795.76	4,391	4,303	493	4.12	120
1964	7,377.68	6,734	6,599	779	4.13	189
1968	2,731.98	2,475	2,425	307	4.15	74
1970	3,738.69	3,373	3,305	434	4.16	104
1973	6,413.14	5,743	5,628	785	4.18	188
1975	847,423.37	754,885	739,724	107,699	4.18	25,765
1976	40,937.27	36,348	35,618	5,319	4.19	1,269
1977	1,455.67	1,289	1,263	193	4.19	46
1979	11,730.51	10,312	10,105	1,626	4.20	387
1981	2,663.43	2,324	2,277	386	4.20	92
1988	15,907.68	13,426	13,156	2,752	4.20	655
1990	20,549.10	17,099	16,756	3,793	4.19	905
1995	97,828.82	77,197	75,647	22,182	4.21	5,269
1996	75,615.66	58,776	57,595	18,021	4.23	4,260
1999	12,089.25	8,893	8,714	3,375	4.22	800
2000	141,263.00	101,441	99,404	41,859	4.22	9,919
	1,536,990.22	1,335,043	1,308,229	228,763		55,211

WOODVILLE SUBSTATION

INTERIM SURVIVOR CURVE.. IOWA 65-R2.5

PROBABLE RETIREMENT YEAR.. 6-2035

1920	24,376.05	21,626	21,192	3,184	7.33	434
1924	1,614.45	1,410	1,382	232	8.23	28

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1925	1,528.60	1,330	1,303	226	8.46	27
1926	83.36	72	71	12	8.68	1
1927	50.34	43	42	8	8.91	1
1928	548.07	471	462	86	9.14	9
1930	2,188.64	1,865	1,828	361	9.61	38
1932	561.67	474	464	98	10.10	10
1933	308.08	259	254	54	10.35	5
1942	539.72	433	424	116	12.79	9
1943	1,567.28	1,249	1,224	343	13.09	26
1951	245.06	185	181	64	15.54	4
1954	1,188.09	877	859	329	16.45	20
1956	52,571.01	38,177	37,410	15,161	17.04	890
1957	5,882.97	4,238	4,153	1,730	17.33	100
1961	31,163.44	21,699	21,263	9,900	18.42	537
1966	4,238.80	2,820	2,763	1,476	19.61	75
1967	4,490.52	2,959	2,900	1,591	19.82	80
1968	7,240.74	4,724	4,629	2,612	20.02	130
1970	33,996.04	21,727	21,291	12,705	20.41	622
1971	30,306.93	19,163	18,778	11,529	20.59	560
1974	1,800.27	1,100	1,078	722	21.09	34
1978	3,004.77	1,744	1,709	1,296	21.66	60
1982	22,927.95	12,528	12,276	10,652	22.13	481
1983	1,364.18	768	753	611	21.51	28
1987	5,763.19	2,997	2,937	2,826	21.91	129
1988	25,956.73	13,168	12,904	13,053	22.09	591
1991	107,821.95	50,687	49,669	58,153	22.26	2,612
1995	477,943.24	196,482	192,535	285,408	22.56	12,651
1996	191,762.77	75,804	74,281	117,482	22.56	5,208
1999	31,380.47	10,694	10,479	20,901	22.73	920
2003	19,787.14	5,000	4,900	14,887	22.92	650
2005	101,833.56	20,377	19,968	81,866	22.99	3,561
2009	76,619.73	5,471	5,361	71,259	22.76	3,131
	1,272,655.81	542,621	531,723	740,933		33,662

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
1959	815,963.20	700,015	685,956	130,007	7.62	17,061
1961	8,602.26	7,338	7,191	1,411	7.69	183
1965	730.45	616	604	126	7.79	16
1971	704.81	581	569	136	7.92	17
1980	17,028.40	13,367	13,098	3,930	8.04	489
1983	12,108.90	9,375	9,187	2,922	8.09	361
1987	125.58	94	92	34	8.10	4
1991	6,804.79	4,825	4,728	2,077	8.11	256
1996	85,821.08	55,320	54,209	31,612	8.13	3,888
1997	15,369.00	9,658	9,464	5,905	8.13	726
2002	28,414.09	14,693	14,398	14,016	8.17	1,716
2007	7,305.61	2,298	2,252	5,054	8.17	619
2009	80,399.00	14,215	13,929	66,470	8.15	8,156
	1,079,377.17	832,395	815,677	263,700		33,492
RANKIN SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1986	1,476,524.33	719,953	705,493	771,031	26.01	29,644
1989	17,214.00	7,750	7,594	9,620	26.56	362
1991	12,284.82	5,216	5,112	7,173	26.76	268
2007	25,140.89	2,979	2,919	22,222	27.90	796
	1,531,164.04	735,898	721,118	810,046		31,070
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
1965	89,653.99	78,456	76,880	12,774	6.00	2,129
1972	790,707.59	677,795	664,182	126,526	6.07	20,844
1978	1,221.01	1,021	1,000	221	6.12	36
1981	48,253.57	39,722	38,925	9,329	6.14	1,519
1982	864.40	707	693	171	6.15	28

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
1985	2,495.52	2,011	1,971	525	6.20	85
2001	87,673.91	53,595	52,518	35,156	6.20	5,670
2002	19,477.95	11,402	11,173	8,305	6.20	1,340
	1,040,347.94	864,709	847,342	193,007		31,651
OAKLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1967	122,589.59	95,424	93,507	29,083	11.29	2,576
1968	1,102,592.83	853,738	836,591	266,002	11.34	23,457
1969	409.51	315	309	101	11.39	9
1972	3,893.50	2,946	2,887	1,007	11.51	87
1975	26,487.78	19,641	19,246	7,242	11.62	623
1977	3,773.13	2,756	2,701	1,072	11.68	92
1979	1,852.83	1,331	1,304	549	11.74	47
1980	11,795.74	8,399	8,230	3,566	11.76	303
1990	24,409.06	15,500	15,189	9,220	11.93	773
1991	57,636.20	35,971	35,249	22,387	11.90	1,881
2005	80,473.80	26,009	25,486	54,988	12.04	4,567
2009	89,260.28	11,372	11,144	78,116	11.99	6,515
	1,525,174.25	1,073,402	1,051,843	473,333		40,930
RACCOON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1972	1,016,123.08	715,351	700,983	315,140	14.87	21,193
1977	3,136.98	2,113	2,071	1,066	15.18	70
1983	23,306.08	15,070	14,767	8,539	15.17	563
1988	54,050.97	32,220	31,573	22,478	15.42	1,458
1995	31,030.02	15,543	15,231	15,799	15.69	1,007
1999	38,882.18	16,630	16,296	22,586	15.72	1,437
	1,166,529.31	796,927	780,921	385,608		25,728

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1973	1,087,006.09	746,447	731,455	355,551	15.74	22,589
1975	52,907.59	35,676	34,959	17,949	15.89	1,130
1977	28,334.05	18,734	18,358	9,976	16.02	623
1983	724.81	459	450	275	16.11	17
1985	4,117.06	2,523	2,472	1,645	16.26	101
1994	17,063.20	8,603	8,430	8,633	16.47	524
1996	34,699.66	16,326	15,998	18,702	16.60	1,127
1998	44,776.55	19,411	19,021	25,756	16.66	1,546
1999	39,500.85	16,338	16,010	23,491	16.66	1,410
2004	92,299.66	26,545	26,012	66,288	16.72	3,965
	1,401,429.52	891,062	873,165	528,266		33,032
PLUM SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1978	1,192,112.13	714,194	699,850	492,262	20.14	24,442
1986	4,963.21	2,727	2,672	2,291	20.29	113
1989	9,580.86	4,918	4,819	4,762	20.62	231
1994	41,701.84	18,582	18,209	23,493	20.84	1,127
	1,248,358.04	740,421	725,550	522,808		25,913
ARSENAL SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	7,802,540.97	4,126,764	4,043,880	3,758,661	23.67	158,794
1990	43,631.69	20,372	19,963	23,669	23.69	999
1996	259,365.34	98,325	96,350	163,015	24.16	6,747
1999	102,517.43	33,246	32,578	69,939	24.48	2,857
2007	177,321.71	23,477	23,006	154,316	24.58	6,278
2009	135,868.40	9,090	8,907	126,961	24.43	5,197
	8,521,245.54	4,311,274	4,224,684	4,296,561		180,872

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1971	100,584.52	64,404	63,110	37,475	19.94	1,879
1979	7,349,647.97	4,274,555	4,188,703	3,160,945	21.02	150,378
1981	31,096.05	17,566	17,213	13,883	21.23	654
1986	14,313.87	7,724	7,569	6,745	21.12	319
1988	7,027.99	3,629	3,556	3,472	21.30	163
1991	22,823.12	10,953	10,733	12,090	21.40	565
1994	29,370.58	12,791	12,534	16,837	21.71	776
1999	28,644.53	9,997	9,796	18,849	21.92	860
2005	11,591.54	2,392	2,344	9,248	22.11	418
2006	25,851.02	4,581	4,489	21,362	22.06	968
2007	137,627.80	19,970	19,569	118,059	22.09	5,344
	7,758,578.99	4,428,562	4,339,616	3,418,965		162,324

FINDLAY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1988	1,116,779.71	505,566	495,412	621,368	27.50	22,595
1994	4,125.73	1,527	1,496	2,630	28.50	92
1996	28,836.01	9,784	9,588	19,248	28.73	670
1998	121,511.95	37,183	36,436	85,076	28.92	2,942
1999	34,002.00	9,789	9,592	24,410	29.07	840
2000	146,862.00	39,623	38,827	108,035	29.09	3,714
2002	52,323.92	12,040	11,798	40,526	29.27	1,385
2004	230,726.27	43,146	42,280	188,446	29.35	6,421
2005	148,293.39	24,216	23,730	124,563	29.46	4,228
2006	326,024.44	45,220	44,312	281,712	29.50	9,550
2009	146,844.27	8,297	8,130	138,714	29.21	4,749
	2,356,329.69	736,391	721,601	1,634,728		57,186

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1899	28,257.88	28,258	28,258			
1902	8,255.99	8,256	8,256			
1903	2,923.42	2,923	2,923			
1904	21,373.75	21,374	21,374			
1906	1,356.83	1,357	1,357			
1909	694.82	695	695			
1913	8,372.35	8,372	8,372			
1914	21,064.91	21,065	21,065			
1915	41.18	41	41			
1917	13,167.14	13,167	13,167			
1918	39,833.40	39,833	39,833			
1919	78,367.01	78,367	78,367			
1920	2,780.38	2,780	2,780			
1921	55,962.38	55,962	55,962			
1922	195,706.74	195,707	195,707			
1923	123,763.68	123,764	123,764			
1924	602,218.84	602,219	602,219			
1925	312,773.64	312,774	312,774			
1926	102,583.07	102,583	102,583			
1927	92,173.51	92,174	92,174			
1928	138,138.60	138,139	138,139			
1929	36,332.19	36,332	36,332			
1930	33,923.48	33,923	33,923			
1931	14,011.96	14,012	14,012			
1932	5,083.22	5,083	5,083			
1933	396.66	397	397			
1934	910.91	911	911			
1935	42.39	42	42			
1936	151.67	150	146	6	0.36	6
1937	5,010.15	4,947	4,820	190	0.57	190
1938	188.95	186	181	8	0.79	8
1939	7,456.01	7,287	7,100	356	1.02	349
1940	1,696.52	1,649	1,607	90	1.26	71
1941	40,739.21	39,370	38,358	2,381	1.51	1,577
1942	30,076.73	28,907	28,164	1,913	1.75	1,093
1943	6,241.76	5,965	5,812	430	2.00	215
1944	5,298.74	5,034	4,905	394	2.25	175

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1945	64,080.01	60,504	58,948	5,132	2.51	2,045
1946	171.70	161	157	15	2.77	5
1947	1,204.02	1,123	1,094	110	3.02	36
1948	62,265.12	57,726	56,242	6,023	3.28	1,836
1949	27,329.23	25,178	24,531	2,798	3.54	790
1950	43,663.03	39,978	38,950	4,713	3.80	1,240
1951	10,656.75	9,696	9,447	1,210	4.06	298
1952	21,614.03	19,539	19,037	2,577	4.32	597
1953	129,618.81	116,424	113,430	16,189	4.58	3,535
1954	117,523.47	104,831	102,135	15,388	4.86	3,166
1955	270,197.12	239,341	233,187	37,010	5.14	7,200
1956	89,935.67	79,107	77,073	12,863	5.42	2,373
1957	113,323.44	98,897	96,354	16,969	5.73	2,961
1958	280,695.72	243,026	236,777	43,919	6.04	7,271
1959	162,772.15	139,724	136,131	26,641	6.37	4,182
1960	191,635.38	163,024	158,832	32,803	6.72	4,881
1961	188,497.77	158,847	154,762	33,736	7.08	4,765
1962	46,326.65	38,646	37,652	8,675	7.46	1,163
1963	75,150.52	62,007	60,413	14,738	7.87	1,873
1964	61,348.82	50,048	48,761	12,588	8.29	1,518
1965	40,508.91	32,650	31,810	8,699	8.73	996
1966	36,110.82	28,730	27,991	8,120	9.20	883
1967	56,257.10	44,156	43,021	13,236	9.68	1,367
1968	118,979.41	92,042	89,675	29,304	10.19	2,876
1969	61,269.54	46,675	45,475	15,795	10.72	1,473
1970	405,958.00	304,306	296,481	109,477	11.27	9,714
1971	98,300.48	72,457	70,594	27,706	11.83	2,342
1972	605,774.51	438,581	427,303	178,472	12.42	14,370
1973	165,284.69	117,418	114,399	50,886	13.03	3,905
1974	244,165.93	170,037	165,665	78,501	13.66	5,747
1975	62,390.25	42,563	41,469	20,921	14.30	1,463
1976	84,931.81	56,700	55,242	29,690	14.96	1,985
1977	186,972.09	121,981	118,844	68,128	15.64	4,356
1978	141,673.37	90,260	87,939	53,734	16.33	3,291
1979	419,060.32	260,362	253,667	165,393	17.04	9,706
1980	98,676.00	59,729	58,193	40,483	17.76	2,279
1981	123,106.73	72,498	70,634	52,473	18.50	2,836

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1982	511,083.10	292,442	284,922	226,161	19.25	11,749
1983	78,565.55	47,744	46,516	32,050	17.91	1,790
1984	67,738.26	39,864	38,839	28,899	18.70	1,545
1985	53,663.31	30,679	29,890	23,773	19.29	1,232
1986	191,187.01	105,994	103,268	87,919	19.89	4,420
1987	41,965.46	22,426	21,849	20,116	20.69	972
1988	232,268.07	119,943	116,859	115,409	21.30	5,418
1989	23,299.32	11,554	11,257	12,042	22.11	545
1990	678,968.42	324,072	315,739	363,229	22.73	15,980
1991	114,222.08	52,108	50,768	63,454	23.54	2,696
1992	147,254.80	64,336	62,682	84,573	24.17	3,499
1993	57,863.16	24,036	23,418	34,445	24.98	1,379
1994	294,180.35	116,289	113,299	180,881	25.62	7,060
1995	984,561.89	367,537	358,086	626,476	26.44	23,694
1996	445,082.38	156,268	152,250	292,832	27.26	10,742
1997	402,510.32	132,828	129,412	273,098	27.92	9,781
1998	462,421.74	142,102	138,448	323,974	28.74	11,273
1999	517,935.58	147,301	143,513	374,423	29.57	12,662
2000	54,323.89	14,249	13,883	40,441	30.23	1,338
2001	510,896.82	122,053	118,914	391,983	31.07	12,616
2002	497,365.62	107,083	104,329	393,037	31.90	12,321
2003	125,636.47	24,047	23,429	102,207	32.74	3,122
2004	299,257.57	50,305	49,011	250,247	33.41	7,490
2005	513,367.43	73,822	71,924	441,443	34.25	12,889
2006	3,288,556.77	391,996	381,915	2,906,642	35.09	82,834
2007	772,620.55	73,322	71,437	701,184	35.77	19,603
2008	66,697.85	4,662	4,542	62,156	36.62	1,697
2009	257,864.63	11,604	11,305	246,560	37.16	6,635
2010	20,924.99	408	398	20,527	37.71	544
	18,657,082.83	8,864,051	8,686,020	9,971,064		412,534
	52,389,375.05	28,741,153	28,163,899	24,225,482		1,237,827
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.6	2.36

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1935	15,216.37	12,368	11,487	3,729	9.92	376
1936	33,887.13	27,313	25,368	8,519	10.28	829
1937	53,636.37	42,861	39,809	13,827	10.65	1,298
1938	13,389.62	10,606	9,851	3,539	11.02	321
1939	45,878.26	36,010	33,446	12,432	11.40	1,091
1940	38,588.96	30,011	27,874	10,715	11.78	910
1941	284,774.88	219,391	203,770	81,005	12.17	6,656
1942	345,062.32	263,283	244,537	100,525	12.56	8,004
1943	119,226.10	90,099	83,684	35,542	12.95	2,745
1944	77,411.84	57,896	53,774	23,638	13.36	1,769
1945	285,694.90	211,529	196,468	89,227	13.76	6,485
1946	34,090.35	24,971	23,193	10,897	14.18	768
1947	38,181.14	27,670	25,700	12,481	14.59	855
1948	264,861.70	189,800	176,286	88,576	15.02	5,897
1949	414,698.73	293,814	272,894	141,805	15.45	9,178
1950	950,180.67	665,507	618,122	332,059	15.88	20,911
1951	409,829.38	283,561	263,371	146,458	16.33	8,969
1952	401,425.59	274,415	254,876	146,550	16.77	8,739
1953	703,558.00	474,831	441,022	262,536	17.23	15,237
1954	704,155.73	469,109	435,708	268,448	17.69	15,175
1955	1,315,640.28	865,033	803,442	512,198	18.15	28,220
1956	1,154,475.02	748,908	695,585	458,890	18.62	24,645
1957	1,155,987.38	739,370	686,726	469,261	19.10	24,569
1958	884,419.79	557,538	517,841	366,579	19.59	18,713
1959	2,390,911.23	1,484,995	1,379,262	1,011,649	20.08	50,381
1960	837,454.07	512,438	475,952	361,502	20.57	17,574
1961	1,749,246.74	1,053,571	978,555	770,692	21.08	36,560
1962	452,813.47	268,337	249,231	203,582	21.59	9,429
1963	643,715.44	375,157	348,445	295,270	22.11	13,355
1964	899,187.28	515,234	478,549	420,638	22.63	18,588
1965	336,529.93	189,466	175,976	160,554	23.16	6,932
1966	1,107,502.47	612,227	568,636	538,866	23.70	22,737
1967	1,511,462.59	820,120	761,726	749,737	24.24	30,930
1968	1,883,392.85	1,002,530	931,149	952,244	24.79	38,412
1969	1,076,728.50	561,945	521,934	554,795	25.34	21,894
1970	3,048,422.01	1,558,048	1,447,113	1,601,309	25.91	61,803
1971	439,228.95	219,790	204,141	235,088	26.48	8,878
1972	8,704,272.05	4,261,612	3,958,180	4,746,092	27.05	175,456

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1973	3,840,840.38	1,837,842	1,706,985	2,133,855	27.64	77,202
1974	1,671,847.92	781,589	725,939	945,909	28.22	33,519
1975	5,966,532.91	2,721,932	2,528,127	3,438,406	28.82	119,306
1976	2,089,875.62	929,786	863,584	1,226,292	29.42	41,682
1977	1,372,105.18	594,670	552,329	819,776	30.03	27,299
1978	5,190,206.54	2,189,748	2,033,835	3,156,372	30.64	103,015
1979	4,592,258.92	1,883,745	1,749,620	2,842,639	31.26	90,935
1980	1,597,800.61	636,724	591,388	1,006,413	31.88	31,569
1981	559,314.12	216,231	200,835	358,479	32.51	11,027
1982	17,574,768.15	6,581,751	6,113,122	11,461,646	33.15	345,751
1983	1,095,645.12	547,275	508,308	587,337	27.81	21,120
1984	2,475,644.52	1,205,391	1,119,566	1,356,079	28.19	48,105
1985	1,375,458.07	651,692	605,291	770,167	28.60	26,929
1986	7,075,889.76	3,257,740	3,025,785	4,050,105	29.01	139,611
1987	3,412,685.22	1,523,764	1,415,270	1,997,415	29.44	67,847
1988	5,510,920.08	2,382,371	2,212,743	3,298,177	29.88	110,381
1989	2,608,192.75	1,094,919	1,016,959	1,591,234	30.06	52,935
1990	5,064,920.07	2,049,267	1,903,357	3,161,563	30.53	103,556
1991	4,900,098.62	1,906,628	1,770,874	3,129,225	31.01	100,910
1992	5,167,189.03	1,937,696	1,799,730	3,367,459	31.25	107,759
1993	3,529,205.64	1,271,573	1,181,035	2,348,171	31.51	74,521
1994	2,350,473.77	811,148	753,393	1,597,081	31.79	50,238
1995	12,111,338.05	3,987,052	3,703,169	8,408,169	32.10	261,937
1996	13,665,602.76	4,273,234	3,968,974	9,696,629	32.42	299,094
1997	9,946,931.78	2,954,239	2,743,894	7,203,038	32.55	221,291
1998	2,259,269.04	633,725	588,603	1,670,666	32.70	51,091
1999	3,267,187.33	859,924	798,696	2,468,491	32.89	75,053
2000	7,668,946.02	1,879,659	1,745,825	5,923,121	33.11	178,892
2001	5,408,951.82	1,228,914	1,141,414	4,267,538	33.17	128,657
2002	6,228,722.85	1,297,443	1,205,063	5,023,660	33.26	151,042
2003	7,434,949.53	1,405,949	1,305,844	6,129,106	33.23	184,445
2004	10,678,130.43	1,808,875	1,680,081	8,998,049	33.09	271,927
2005	13,434,906.01	2,000,458	1,858,023	11,576,883	32.86	352,309
2006	41,623,939.26	5,298,727	4,921,451	36,702,488	32.56	1,127,226
2007	11,788,545.93	1,237,797	1,149,664	10,638,882	31.96	332,881
2008	15,978,014.00	1,295,817	1,203,553	14,774,461	31.15	474,301
2009	25,992,433.22	1,447,779	1,344,695	24,647,738	29.69	830,170
2010	26,714,868.42	729,316	677,388	26,037,480	26.72	974,457

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
2011	16,943,404.18	88,106	81,833	16,861,571	23.91	705,210
	354,993,151.72	89,491,860	83,119,928	271,873,224		9,130,489
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.8	2.57

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1915	82.43	82	82			
1917	629.13	629	629			
1918	332.76	333	333			
1921	18.67	19	19			
1923	10,183.19	10,183	10,183			
1924	20,150.44	20,150	20,150			
1925	11,680.37	11,680	11,680			
1926	19,290.54	19,291	19,291			
1927	54,013.83	54,014	54,014			
1928	929.59	930	930			
1929	3,308.18	3,308	3,308			
1930	33,600.42	33,600	33,600			
1931	7,334.41	7,310	6,784	550	0.13	550
1932	1,149.46	1,132	1,050	99	0.62	99
1933	804.67	782	726	79	1.11	71
1934	359.92	346	321	39	1.59	25
1935	7,749.37	7,350	6,821	928	2.06	450
1936	15,719.53	14,724	13,664	2,056	2.53	813
1937	28,859.26	26,701	24,778	4,081	2.99	1,365
1938	7,898.81	7,220	6,700	1,199	3.44	349
1939	8,621.66	7,785	7,224	1,398	3.88	360
1940	862.39	769	714	148	4.31	34
1941	16,958.23	14,952	13,875	3,083	4.73	652
1942	2,852.10	2,485	2,306	546	5.15	106
1943	34,289.22	29,523	27,397	6,892	5.56	1,240
1944	2,948.53	2,508	2,327	622	5.97	104
1945	14,262.47	11,990	11,126	3,136	6.37	492
1946	1,143.98	950	882	262	6.77	39
1947	10,576.54	8,680	8,055	2,522	7.17	352
1948	54,272.55	43,999	40,830	13,443	7.57	1,776
1949	74,366.06	59,567	55,277	19,089	7.96	2,398
1950	31,012.05	24,531	22,764	8,248	8.36	987
1951	22,323.39	17,435	16,179	6,144	8.76	701
1952	38,605.40	29,772	27,628	10,977	9.15	1,200
1953	87,753.82	66,798	61,987	25,767	9.55	2,698
1954	188,038.10	141,254	131,080	56,958	9.95	5,724
1955	88,397.23	65,502	60,784	27,613	10.36	2,665
1956	266,067.96	194,416	180,414	85,654	10.77	7,953

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1957	132,174.38	95,232	88,373	43,801	11.18	3,918
1958	128,023.68	90,922	84,374	43,650	11.59	3,766
1959	197,715.89	138,342	128,378	69,338	12.01	5,773
1960	235,363.11	162,212	150,529	84,834	12.43	6,825
1961	178,503.77	121,151	112,425	66,079	12.85	5,142
1962	175,273.45	117,083	108,650	66,623	13.28	5,017
1963	448,047.89	294,367	273,166	174,882	13.72	12,747
1964	256,534.26	165,721	153,785	102,749	14.16	7,256
1965	177,215.47	112,479	104,378	72,837	14.61	4,985
1966	259,761.15	161,961	150,296	109,465	15.06	7,269
1967	136,389.52	83,498	77,484	58,906	15.51	3,798
1968	241,946.01	145,337	134,869	107,077	15.97	6,705
1969	616,050.78	362,854	336,720	279,331	16.44	16,991
1970	1,539,791.34	888,768	824,757	715,034	16.91	42,285
1971	165,505.95	93,544	86,807	78,699	17.39	4,526
1972	553,886.92	306,410	284,342	269,545	17.87	15,084
1973	401,428.95	217,173	201,532	199,897	18.36	10,888
1974	330,936.52	174,900	162,303	168,634	18.86	8,941
1975	849,695.53	438,443	406,865	442,831	19.36	22,874
1976	715,948.04	360,265	334,318	381,630	19.87	19,206
1977	966,660.21	474,147	439,998	526,662	20.38	25,842
1978	574,006.55	274,088	254,347	319,660	20.90	15,295
1979	145,663.18	67,661	62,788	82,875	21.42	3,869
1980	347,507.41	156,795	145,502	202,005	21.95	9,203
1981	487,883.96	213,547	198,167	289,717	22.49	12,882
1982	147,398.64	62,527	58,024	89,375	23.03	3,881
1983	483,959.38	283,358	262,950	221,009	19.64	11,253
1984	775,957.92	444,236	412,241	363,717	19.98	18,204
1985	936,438.06	523,282	485,594	450,844	20.33	22,176
1986	868,613.81	472,960	438,896	429,718	20.70	20,759
1987	114,098.13	60,426	56,074	58,024	21.09	2,751
1988	746,953.92	384,084	356,421	390,533	21.50	18,164
1989	619,173.13	309,772	287,461	331,712	21.73	15,265
1990	255,162.93	123,907	114,983	140,180	21.98	6,378
1991	539,848.53	253,783	235,505	304,344	22.26	13,672
1992	222,241.28	100,853	93,589	128,652	22.57	5,700
1993	55,620.19	24,289	22,540	33,080	22.90	1,445
1994	608,273.03	255,718	237,300	370,973	23.09	16,066

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1995	882,684.09	355,898	330,265	552,419	23.31	23,699
1996	2,725,295.54	1,049,239	973,670	1,751,626	23.56	74,347
1997	79,832.93	29,203	27,100	52,733	23.84	2,212
1998	114,930.45	40,007	37,126	77,804	23.88	3,258
1999	631,041.24	206,855	191,957	439,084	24.09	18,227
2000	235,255.91	72,576	67,349	167,907	24.09	6,970
2001	1,525,870.38	438,840	407,233	1,118,637	24.15	46,320
2002	1,439,194.06	382,826	355,254	1,083,940	24.14	44,902
2003	566,581.63	137,906	127,973	438,609	24.10	18,200
2004	103,247.15	22,725	21,088	82,159	23.92	3,435
2005	936,092.92	183,006	169,825	766,268	23.66	32,387
2006	1,703,591.71	288,077	267,329	1,436,263	23.34	61,537
2007	151,656.30	21,444	19,900	131,756	22.77	5,786
2008	1,340,462.74	149,328	138,573	1,201,890	21.94	54,781
2009	2,207,195.97	172,603	160,171	2,047,025	20.62	99,274
2010	295,087.82	11,833	10,981	284,107	17.94	15,837
	32,741,120.37	13,521,161	12,558,437	20,182,682		981,176
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.6	3.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1925	55,147.30	53,107	54,309	838	1.85	453
1926	77,267.95	73,976	75,650	1,618	2.13	760
1927	253,630.59	241,406	246,870	6,761	2.41	2,805
1928	194,068.25	183,627	187,783	6,285	2.69	2,336
1929	152,830.96	143,753	147,007	5,824	2.97	1,961
1930	171,058.60	159,906	163,525	7,534	3.26	2,311
1931	193,483.75	179,785	183,854	9,630	3.54	2,720
1932	76,223.96	70,385	71,978	4,246	3.83	1,109
1933	61,369.53	56,313	57,588	3,782	4.12	918
1934	88,753.09	80,925	82,757	5,996	4.41	1,360
1935	103,236.61	93,532	95,649	7,588	4.70	1,614
1936	83,968.87	75,589	77,300	6,669	4.99	1,336
1937	116,245.43	103,970	106,323	9,922	5.28	1,879
1938	40,822.20	36,266	37,087	3,735	5.58	669
1939	78,227.84	69,044	70,607	7,621	5.87	1,298
1940	41,858.84	36,702	37,533	4,326	6.16	702
1941	150,821.11	131,335	134,308	16,513	6.46	2,556
1942	113,511.24	98,165	100,387	13,124	6.76	1,941
1943	20,146.06	17,297	17,689	2,457	7.07	348
1944	6,310.85	5,379	5,501	810	7.38	110
1945	4,229.69	3,578	3,659	571	7.70	74
1946	20.83	17	17	4	8.02	
1947	12,663.59	10,549	10,788	1,876	8.35	225
1948	303,197.42	250,562	256,233	46,964	8.68	5,411
1949	380,960.81	312,159	319,224	61,737	9.03	6,837
1950	484,772.60	393,829	402,743	82,030	9.38	8,745
1951	608,693.69	490,120	501,213	107,481	9.74	11,035
1952	702,456.90	560,420	573,105	129,352	10.11	12,794
1953	951,239.11	751,669	768,682	182,557	10.49	17,403
1954	1,182,960.42	925,312	946,256	236,704	10.89	21,736
1955	1,019,077.31	788,970	806,828	212,249	11.29	18,800
1956	1,031,359.32	789,815	807,692	223,667	11.71	19,101
1957	1,316,307.80	996,972	1,019,538	296,770	12.13	24,466
1958	1,281,910.58	959,638	981,359	300,552	12.57	23,910
1959	1,789,199.46	1,323,292	1,353,244	435,955	13.02	33,483
1960	1,524,159.06	1,113,246	1,138,443	385,716	13.48	28,614
1961	1,048,794.29	756,181	773,297	275,497	13.95	19,749
1962	1,279,534.87	910,005	930,602	348,933	14.44	24,164

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1963	1,072,134.57	751,995	769,016	303,119	14.93	20,303
1964	1,194,173.83	825,413	844,096	350,078	15.44	22,673
1965	1,409,877.63	959,845	981,570	428,308	15.96	26,836
1966	1,470,919.50	985,810	1,008,123	462,797	16.49	28,065
1967	2,314,481.61	1,525,706	1,560,239	754,243	17.04	44,263
1968	1,537,292.84	996,473	1,019,027	518,266	17.59	29,464
1969	1,402,798.28	893,302	913,521	489,277	18.16	26,943
1970	4,166,761.06	2,605,059	2,664,022	1,502,739	18.74	80,189
1971	1,890,053.49	1,159,359	1,185,600	704,453	19.33	36,444
1972	2,793,466.41	1,679,991	1,718,016	1,075,450	19.93	53,961
1973	3,433,046.75	2,022,751	2,068,534	1,364,513	20.54	66,432
1974	5,584,867.01	3,221,351	3,294,264	2,290,603	21.16	108,252
1975	5,792,919.30	3,267,206	3,341,157	2,451,762	21.80	112,466
1976	6,088,875.35	3,356,188	3,432,153	2,656,722	22.44	118,392
1977	5,582,127.76	3,004,301	3,072,301	2,509,827	23.09	108,698
1978	4,403,069.58	2,310,731	2,363,033	2,040,037	23.76	85,860
1979	5,377,159.61	2,749,879	2,812,120	2,565,040	24.43	104,995
1980	6,648,104.23	3,308,097	3,382,973	3,265,131	25.12	129,981
1981	5,116,927.36	2,475,569	2,531,602	2,585,325	25.81	100,168
1982	6,695,550.07	3,145,569	3,216,767	3,478,783	26.51	131,225
1983	7,177,241.17	3,883,605	3,971,507	3,205,734	23.53	136,240
1984	6,593,540.96	3,474,796	3,553,445	3,040,096	24.01	126,618
1985	8,673,318.17	4,444,208	4,544,799	4,128,519	24.50	168,511
1986	8,351,003.47	4,154,624	4,248,661	4,102,342	25.00	164,094
1987	7,866,247.39	3,774,225	3,859,652	4,006,595	25.75	155,596
1988	9,185,410.45	4,262,949	4,359,438	4,825,972	26.27	183,707
1989	8,919,290.04	3,996,734	4,087,197	4,832,093	26.79	180,369
1990	9,383,805.47	4,050,050	4,141,720	5,242,085	27.33	191,807
1991	10,691,738.09	4,434,933	4,535,314	6,156,424	27.87	220,898
1992	11,900,628.99	4,730,500	4,837,571	7,063,058	28.42	248,524
1993	9,345,044.91	3,550,183	3,630,539	5,714,506	28.98	197,188
1994	10,879,214.91	3,936,100	4,025,190	6,854,025	29.55	231,947
1995	10,336,103.29	3,549,418	3,629,756	6,706,347	30.12	222,654
1996	10,009,324.44	3,248,026	3,321,543	6,687,781	30.70	217,843
1997	14,349,813.35	4,399,653	4,499,236	9,850,577	31.09	316,841
1998	2,243,943.99	643,788	658,360	1,585,584	31.69	50,034
1999	1,462,986.60	390,179	399,010	1,063,977	32.30	32,940
2000	2,431,499.57	601,310	614,920	1,816,580	32.73	55,502

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
2001	3,517,936.01	799,275	817,366	2,700,570	33.17	81,416
2002	4,460,848.85	921,165	942,015	3,518,834	33.62	104,665
2003	6,521,093.62	1,207,707	1,235,042	5,286,052	34.09	155,062
2004	8,400,790.86	1,372,689	1,403,759	6,997,032	34.57	202,402
2005	10,326,273.76	1,461,168	1,494,240	8,832,034	34.90	253,067
2006	12,470,575.57	1,486,493	1,520,139	10,950,437	35.09	312,067
2007	6,194,505.77	594,673	608,133	5,586,373	35.31	158,209
2008	7,866,073.09	568,717	581,589	7,284,484	35.27	206,535
2009	10,421,564.76	496,066	507,294	9,914,271	35.01	283,184
2010	14,290,093.61	311,524	318,575	13,971,519	33.62	415,572
2011	4,394,345.84	17,138	17,526	4,376,820	32.03	136,648
	329,639,384.02	125,253,287	128,088,298	201,551,088		7,151,483
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.2	2.17

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1952	256,182.02	187,910	195,298	60,884	12.79	4,760
1953	577,241.51	418,385	434,834	142,408	13.21	10,780
1954	573,811.50	410,734	426,882	146,930	13.64	10,772
1955	675,639.69	477,610	496,387	179,253	14.07	12,740
1956	823,559.51	574,762	597,358	226,202	14.50	15,600
1957	885,092.05	609,386	633,344	251,748	14.95	16,839
1958	854,396.88	580,306	603,120	251,277	15.40	16,317
1959	1,162,970.42	778,958	809,582	353,388	15.85	22,296
1960	1,188,743.91	784,571	815,416	373,328	16.32	22,875
1961	746,268.18	485,224	504,300	241,968	16.79	14,411
1962	1,026,523.28	657,180	683,017	343,506	17.27	19,890
1963	932,606.50	587,729	610,835	321,772	17.75	18,128
1964	1,054,282.66	653,655	679,353	374,930	18.24	20,555
1965	1,218,169.08	742,596	771,791	446,378	18.74	23,820
1966	1,142,118.48	684,129	711,025	431,093	19.25	22,394
1967	1,053,425.22	619,730	644,094	409,331	19.76	20,715
1968	1,234,609.47	712,987	741,018	493,591	20.28	24,339
1969	1,384,589.13	784,370	815,207	569,382	20.81	27,361
1970	4,009,861.57	2,227,077	2,314,633	1,695,229	21.34	79,439
1971	1,784,131.83	970,925	1,009,096	775,036	21.88	35,422
1972	2,745,136.13	1,462,334	1,519,825	1,225,311	22.43	54,628
1973	3,536,661.81	1,842,601	1,915,042	1,621,620	22.99	70,536
1974	5,978,188.94	3,045,289	3,165,013	2,813,176	23.55	119,455
1975	6,511,811.81	3,239,626	3,366,990	3,144,822	24.12	130,382
1976	6,294,934.61	3,055,561	3,175,688	3,119,247	24.70	126,285
1977	6,252,310.57	2,957,968	3,074,259	3,178,052	25.29	125,664
1978	5,081,223.70	2,341,428	2,433,480	2,647,744	25.88	102,309
1979	4,905,845.84	2,199,291	2,285,755	2,620,091	26.48	98,946
1980	6,693,440.90	2,917,002	3,031,682	3,661,759	27.08	135,220
1981	4,429,409.14	1,874,083	1,947,761	2,481,648	27.69	89,623
1982	4,637,750.12	1,902,405	1,977,197	2,660,553	28.31	93,979
1983	4,740,833.79	2,539,191	2,639,018	2,101,816	24.06	87,357
1984	4,154,346.99	2,166,907	2,252,098	1,902,249	24.53	77,548
1985	4,999,133.31	2,536,060	2,635,764	2,363,369	25.01	94,497
1986	4,878,045.88	2,402,438	2,496,888	2,381,158	25.50	93,379
1987	4,144,456.51	1,988,510	2,066,687	2,077,770	25.75	80,690
1988	3,970,963.69	1,842,924	1,915,377	2,055,587	26.27	78,248
1989	5,016,262.01	2,258,321	2,347,105	2,669,157	26.56	100,495

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1990	5,696,721.70	2,482,631	2,580,234	3,116,488	26.87	115,984
1991	7,013,951.91	2,936,742	3,052,198	3,961,754	27.42	144,484
1992	7,515,174.49	3,029,367	3,148,465	4,366,709	27.76	157,302
1993	6,326,947.48	2,448,529	2,544,791	3,782,156	28.12	134,501
1994	4,769,680.62	1,773,844	1,843,582	2,926,099	28.29	103,432
1995	3,624,585.76	1,284,553	1,335,054	2,289,532	28.69	79,802
1996	7,723,621.79	2,609,039	2,711,612	5,012,010	28.92	173,306
1997	8,279,327.53	2,652,697	2,756,986	5,522,342	29.17	189,316
1998	2,599,256.39	785,495	816,376	1,782,880	29.44	60,560
1999	8,942,239.86	2,532,442	2,632,003	6,310,237	29.74	212,180
2000	8,196,261.56	2,167,911	2,253,141	5,943,121	29.90	198,767
2001	19,534,490.25	4,799,624	4,988,319	14,546,171	29.93	486,006
2002	10,255,894.00	2,315,781	2,406,825	7,849,069	30.01	261,548
2003	8,771,864.93	1,794,724	1,865,282	6,906,583	30.13	229,226
2004	12,078,594.57	2,217,630	2,304,815	9,773,780	30.01	325,684
2005	25,882,359.74	4,182,589	4,347,025	21,535,335	29.84	721,694
2006	12,111,448.09	1,673,802	1,739,607	10,371,841	29.62	350,163
2007	4,917,467.89	560,591	582,630	4,334,838	29.14	148,759
2008	11,974,810.83	1,057,376	1,098,946	10,875,865	28.40	382,953
2009	18,294,229.64	1,108,630	1,152,215	17,142,015	27.15	631,382
2010	54,783,747.88	1,632,556	1,696,739	53,087,009	24.44	2,172,136
2011	12,516,438.54	71,344	74,149	12,442,290	21.90	568,141
	373,364,094.09	102,638,060	106,673,213	266,690,887		10,046,020

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.5 2.69

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1901	72,840.01	72,840	72,840			
1902	219,581.58	219,582	219,582			
1903	124,960.80	124,961	124,961			
1904	15,492.43	15,492	15,492			
1905	47,386.90	47,150	41,023	6,364	0.35	6,364
1906	7,383.40	7,337	6,384	999	0.44	999
1907	49,429.03	48,969	42,606	6,823	0.65	6,823
1908	8,553.29	8,451	7,353	1,200	0.84	1,200
1909	441.08	435	378	63	1.04	61
1910	18,732.46	18,397	16,006	2,726	1.25	2,181
1911	16,222.66	15,887	13,823	2,400	1.45	1,655
1912	13,326.61	13,007	11,317	2,010	1.68	1,196
1913	285,711.31	277,997	241,872	43,839	1.89	23,195
1914	63,278.43	61,361	53,387	9,891	2.12	4,666
1915	54,335.94	52,510	45,686	8,650	2.35	3,681
1916	62,712.77	60,399	52,550	10,163	2.58	3,939
1917	78,140.87	74,984	65,240	12,901	2.83	4,559
1918	674.63	645	561	114	3.07	37
1919	41,617.09	39,644	34,492	7,125	3.32	2,146
1920	39,750.22	37,723	32,821	6,929	3.57	1,941
1921	70,818.68	66,945	58,246	12,573	3.83	3,283
1922	371,960.39	350,238	304,726	67,234	4.09	16,439
1923	573,704.11	538,077	468,156	105,548	4.35	24,264
1924	573,939.74	536,060	466,401	107,539	4.62	23,277
1925	566,615.92	527,009	458,526	108,090	4.89	22,104
1926	577,993.09	535,395	465,822	112,171	5.16	21,739
1927	976,429.13	900,561	783,536	192,893	5.44	35,458
1928	432,427.15	397,098	345,496	86,931	5.72	15,198
1929	630,577.25	576,537	501,618	128,959	6.00	21,493
1930	361,495.55	328,961	286,214	75,282	6.30	11,950
1931	340,636.24	308,514	268,424	72,212	6.60	10,941
1932	98,596.89	88,865	77,317	21,280	6.91	3,080
1933	93,559.72	83,895	72,993	20,567	7.23	2,845
1934	71,007.27	63,338	55,107	15,900	7.56	2,103
1935	104,796.79	92,955	80,876	23,921	7.91	3,024
1936	30,412.87	26,821	23,336	7,077	8.27	856
1937	80,468.78	70,523	61,359	19,110	8.65	2,209
1938	22,317.32	19,432	16,907	5,410	9.05	598

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1939	72,605.83	62,797	54,637	17,969	9.46	1,899
1940	26,286.80	22,570	19,637	6,650	9.90	672
1941	237,874.30	202,669	176,333	61,541	10.36	5,940
1942	70,584.01	59,651	51,900	18,684	10.84	1,724
1943	73,091.78	61,244	53,286	19,806	11.35	1,745
1944	20,179.47	16,755	14,578	5,601	11.88	471
1945	93,201.24	76,649	66,689	26,512	12.43	2,133
1946	17,570.96	14,305	12,446	5,125	13.01	394
1947	43,323.96	34,906	30,370	12,954	13.60	953
1948	104,183.41	83,024	72,235	31,948	14.22	2,247
1949	170,767.53	134,514	117,034	53,734	14.86	3,616
1950	247,232.83	192,495	167,481	79,752	15.50	5,145
1951	108,026.51	83,072	72,277	35,750	16.17	2,211
1952	182,227.13	138,383	120,401	61,826	16.84	3,671
1953	379,668.51	284,600	247,617	132,052	17.53	7,533
1954	512,681.73	379,231	329,951	182,731	18.22	10,029
1955	412,590.74	301,067	261,944	150,647	18.92	7,962
1956	329,398.53	236,969	206,176	123,223	19.64	6,274
1957	201,626.80	142,974	124,395	77,232	20.36	3,793
1958	503,636.48	351,891	306,164	197,472	21.09	9,363
1959	252,337.61	173,608	151,048	101,290	21.84	4,638
1960	321,478.06	217,737	189,443	132,035	22.59	5,845
1961	711,269.70	473,919	412,335	298,935	23.36	12,797
1962	621,328.85	407,033	354,140	267,189	24.14	11,068
1963	134,066.78	86,326	75,108	58,959	24.93	2,365
1964	218,442.26	138,187	120,230	98,212	25.72	3,819
1965	937,003.70	581,879	506,266	430,738	26.53	16,236
1966	307,434.16	187,320	162,978	144,456	27.35	5,282
1967	1,001,467.97	598,277	520,533	480,935	28.18	17,067
1968	277,189.85	162,267	141,181	136,009	29.02	4,687
1969	1,234,611.21	707,803	615,826	618,785	29.87	20,716
1970	1,464,920.51	821,820	715,027	749,894	30.73	24,403
1971	3,239,997.84	1,777,463	1,546,487	1,693,511	31.60	53,592
1972	1,537,438.94	824,067	716,982	820,457	32.48	25,260
1973	2,319,069.98	1,213,801	1,056,071	1,262,999	33.36	37,860
1974	3,065,369.67	1,565,178	1,361,788	1,703,582	34.26	49,725
1975	1,812,244.81	901,954	784,748	1,027,497	35.16	29,223
1976	1,460,802.28	708,051	616,042	844,760	36.07	23,420

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1977	1,014,974.39	478,662	416,461	598,513	36.99	16,180
1978	2,349,988.42	1,077,235	937,251	1,412,737	37.91	37,266
1979	1,911,659.51	850,880	740,311	1,171,349	38.84	30,158
1980	2,894,471.38	1,249,543	1,087,168	1,807,303	39.78	45,432
1981	970,038.35	405,767	353,039	616,999	40.72	15,152
1982	3,333,906.05	1,349,899	1,174,483	2,159,423	41.66	51,834
1983	3,013,111.38	1,245,922	1,084,018	1,929,093	39.36	49,012
1984	3,281,997.80	1,308,204	1,138,207	2,143,791	40.36	53,117
1985	2,026,638.43	782,890	681,156	1,345,482	40.91	32,889
1986	4,999,036.67	1,856,142	1,614,942	3,384,095	41.91	80,747
1987	1,266,141.48	451,126	392,503	873,638	42.91	20,360
1988	1,638,902.92	559,358	486,671	1,152,232	43.91	26,241
1989	3,362,711.34	1,097,253	954,668	2,408,043	44.91	53,619
1990	2,669,780.44	831,103	723,104	1,946,676	45.91	42,402
1991	1,290,366.75	384,787	334,785	955,582	46.48	20,559
1992	1,797,999.84	509,014	442,869	1,355,131	47.48	28,541
1993	4,195,519.42	1,124,399	978,286	3,217,233	48.48	66,362
1994	1,064,170.18	269,129	234,156	830,014	49.48	16,775
1995	2,043,087.43	485,846	422,712	1,620,375	50.48	32,099
1996	997,374.47	222,115	193,252	804,122	51.48	15,620
1997	837,776.20	173,922	151,321	686,455	52.48	13,080
1998	517,624.18	99,643	86,695	430,929	53.48	8,058
1999	1,679,601.79	297,961	259,242	1,420,360	54.48	26,071
2000	727,847.51	118,130	102,779	625,069	55.48	11,267
2001	271,714.62	39,996	34,799	236,916	56.48	4,195
2002	2,412,127.82	320,813	279,124	2,133,004	57.04	37,395
2003	2,980,909.38	351,151	305,520	2,675,389	58.04	46,096
2004	547,762.56	56,200	48,897	498,866	59.04	8,450
2005	2,117,565.60	185,075	161,025	1,956,541	60.04	32,587
2006	3,644,922.78	263,163	228,966	3,415,957	61.04	55,963
2007	2,749,879.03	156,743	136,375	2,613,504	62.04	42,126
2008	2,207,891.30	92,290	80,297	2,127,594	63.04	33,750
2009	7,054,089.50	187,639	163,256	6,890,834	64.04	107,602
2010	6,989,098.29	79,676	69,322	6,919,776	65.04	106,393
2011	1,041,300.17	1,978	1,721	1,039,579	65.66	15,833
	113,823,548.51	40,099,105	34,944,599	78,878,950		1,994,513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.5 1.75

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1924	82.39	76	82			
1926	6.26	6	6			
1927	602.97	545	603			
1928	433.06	389	433			
1933	378.60	331	377	2	6.34	
1941	494.88	409	466	29	8.63	3
1942	168.49	138	157	11	8.94	1
1943	1,426.95	1,163	1,324	103	9.25	11
1944	2,042.99	1,652	1,881	162	9.57	17
1945	120.73	97	110	11	9.89	1
1948	530.63	415	473	58	10.90	5
1949	450.19	349	397	53	11.25	5
1951	524.33	399	454	70	11.98	6
1952	181.48	137	156	25	12.36	2
1953	19,492.20	14,526	16,542	2,950	12.74	232
1954	5,453.69	4,020	4,578	876	13.14	67
1955	5,052.94	3,684	4,195	858	13.55	63
1956	5.25	4	5			
1957	17,218.19	12,263	13,965	3,253	14.39	226
1958	27,896.76	19,628	22,352	5,545	14.82	374
1959	12,590.20	8,745	9,958	2,632	15.27	172
1960	13,839.69	9,488	10,805	3,035	15.72	193
1961	128,588.28	86,951	99,017	29,571	16.19	1,826
1962	224,008.35	149,324	170,045	53,963	16.67	3,237
1963	284,561.29	186,900	212,835	71,726	17.16	4,180
1964	402,155.46	260,195	296,301	105,854	17.65	5,997
1965	653,754.81	416,311	474,080	179,675	18.16	9,894
1966	420,100.79	263,151	299,667	120,434	18.68	6,447
1967	767,846.64	472,840	538,453	229,394	19.21	11,941
1968	569,005.37	344,248	392,017	176,988	19.75	8,961
1969	1,176,059.22	698,579	795,516	380,543	20.30	18,746
1970	2,149,455.51	1,252,703	1,426,532	722,924	20.86	34,656
1971	3,488,328.17	1,993,231	2,269,819	1,218,509	21.43	56,860
1972	2,469,591.07	1,382,477	1,574,314	895,277	22.01	40,676
1973	2,138,581.71	1,171,943	1,334,566	804,016	22.60	35,576
1974	2,640,807.78	1,415,473	1,611,889	1,028,919	23.20	44,350
1975	3,872,322.17	2,028,322	2,309,779	1,562,543	23.81	65,625
1976	3,917,972.53	2,004,435	2,282,577	1,635,396	24.42	66,970

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1977	3,694,397.41	1,843,504	2,099,315	1,595,082	25.05	63,676
1978	3,565,067.91	1,734,049	1,974,672	1,590,396	25.68	61,931
1979	4,488,615.17	2,125,808	2,420,792	2,067,823	26.32	78,565
1980	4,188,320.59	1,928,303	2,195,881	1,992,440	26.98	73,849
1981	2,074,278.83	928,032	1,056,809	1,017,470	27.63	36,825
1982	3,905,681.10	1,695,066	1,930,279	1,975,402	28.30	69,802
1983	2,633,216.97	1,402,978	1,597,660	1,035,557	24.33	42,563
1984	5,740,206.45	2,963,669	3,374,918	2,365,288	25.06	94,385
1985	4,502,491.38	2,260,701	2,574,404	1,928,087	25.53	75,522
1986	4,130,709.99	2,014,134	2,293,622	1,837,088	26.01	70,630
1987	3,032,111.47	1,432,976	1,631,821	1,400,290	26.50	52,841
1988	3,476,630.40	1,589,863	1,810,478	1,666,152	27.00	61,709
1989	4,084,516.38	1,812,300	2,063,781	2,020,735	27.27	74,101
1990	5,385,973.06	2,302,503	2,622,006	2,763,967	27.79	99,459
1991	5,850,189.80	2,403,258	2,736,742	3,113,448	28.33	109,899
1992	5,314,945.76	2,093,026	2,383,461	2,931,485	28.87	101,541
1993	5,345,260.21	2,021,043	2,301,490	3,043,770	29.20	104,239
1994	4,575,171.35	1,655,297	1,884,992	2,690,179	29.55	91,038
1995	3,459,351.84	1,187,941	1,352,784	2,106,568	30.12	69,939
1996	4,288,256.40	1,397,972	1,591,959	2,696,297	30.50	88,403
1997	3,683,229.31	1,134,435	1,291,853	2,391,376	30.89	77,416
1998	1,470,491.69	425,560	484,612	985,880	31.30	31,498
1999	8,521,780.34	2,312,811	2,633,744	5,888,036	31.54	186,685
2000	10,500,101.58	2,641,826	3,008,415	7,491,687	31.98	234,262
2001	4,049,229.08	939,826	1,070,239	2,978,990	32.26	92,343
2002	5,876,862.51	1,249,421	1,422,795	4,454,068	32.40	137,471
2003	7,214,997.51	1,380,951	1,572,576	5,642,422	32.74	172,340
2004	12,347,881.37	2,109,018	2,401,672	9,946,209	32.77	303,516
2005	16,154,754.13	2,405,443	2,739,230	13,415,524	32.86	408,263
2006	15,105,940.44	1,909,391	2,174,345	12,931,595	32.84	393,776
2007	9,112,599.10	939,509	1,069,878	8,042,721	32.61	246,634
2008	9,547,835.16	751,415	855,684	8,692,151	32.21	269,859
2009	20,891,130.13	1,107,230	1,260,873	19,630,257	31.25	628,168
2010	10,808,500.60	273,455	311,401	10,497,100	28.92	362,970
2011	995,113.52	4,677	5,326	989,788	26.61	37,196
	245,427,970.96	70,582,938	80,377,235	165,050,733		5,520,634

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.9 2.25

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1951	141,332.71	114,296	93,946	47,387	7.65	6,194
1952	459,650.64	367,261	301,871	157,780	8.04	19,624
1953	158,641.61	125,168	102,882	55,760	8.44	6,607
1954	28,869.94	22,490	18,486	10,384	8.84	1,175
1955	489,642.52	376,535	309,494	180,149	9.24	19,497
1956	120,763.12	91,623	75,310	45,453	9.65	4,710
1957	611,706.97	457,985	376,442	235,265	10.05	23,409
1958	484,716.68	357,963	294,229	190,488	10.46	18,211
1959	452,497.96	329,509	270,841	181,657	10.87	16,712
1960	509,016.04	365,474	300,403	208,613	11.28	18,494
1961	569,117.37	402,651	330,960	238,157	11.70	20,355
1962	718,624.08	500,881	411,701	306,923	12.12	25,324
1963	578,053.11	396,833	326,178	251,875	12.54	20,086
1964	325,186.91	219,826	180,687	144,500	12.96	11,150
1965	235,241.78	156,483	128,622	106,620	13.39	7,963
1966	279,558.53	182,971	150,394	129,165	13.82	9,346
1967	295,157.27	189,993	156,165	138,992	14.25	9,754
1968	90,393.60	57,192	47,009	43,385	14.69	2,953
1969	464,962.17	289,067	237,600	227,362	15.13	15,027
1970	1,485,712.27	907,324	745,778	739,934	15.57	47,523
1971	182,387.28	109,341	89,873	92,514	16.02	5,775
1972	1,277,818.72	751,613	617,791	660,028	16.47	40,075
1973	1,020,973.63	589,102	484,214	536,760	16.92	31,723
1974	898,950.67	508,357	417,846	481,105	17.38	27,682
1975	1,108,451.26	614,082	504,747	603,704	17.84	33,840
1976	1,785,095.20	967,879	795,551	989,544	18.31	54,044
1977	2,263,067.23	1,200,557	986,802	1,276,265	18.78	67,959
1978	2,104,827.86	1,091,774	897,387	1,207,441	19.25	62,724
1979	1,942,730.27	984,381	809,115	1,133,615	19.73	57,456
1980	1,323,272.59	654,358	537,852	785,421	20.22	38,844
1981	1,817,284.85	876,295	720,274	1,097,011	20.71	52,970
1982	1,346,747.30	632,971	520,273	826,474	21.20	38,985
1983	2,384,366.19	1,442,542	1,185,702	1,198,664	18.12	66,151
1984	3,000,953.80	1,774,164	1,458,280	1,542,674	18.50	83,388
1985	3,096,718.45	1,794,239	1,474,781	1,621,937	18.69	86,781
1986	2,751,395.82	1,552,613	1,276,176	1,475,220	19.11	77,196
1987	3,241,493.23	1,786,063	1,468,061	1,773,432	19.35	91,650
1988	3,188,681.94	1,712,003	1,407,187	1,781,495	19.62	90,800

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1989	4,936,277.56	2,576,737	2,117,958	2,818,320	19.92	141,482
1990	4,204,092.83	2,128,532	1,749,554	2,454,539	20.23	121,332
1991	3,815,757.23	1,868,958	1,536,196	2,279,561	20.57	110,820
1992	2,457,564.19	1,161,199	954,452	1,503,112	20.93	71,816
1993	2,565,203.09	1,170,246	961,888	1,603,315	21.16	75,771
1994	2,266,839.74	994,916	817,775	1,449,065	21.42	67,650
1995	2,614,368.52	1,099,342	903,608	1,710,761	21.70	78,837
1996	1,411,353.71	566,235	465,419	945,935	22.01	42,978
1997	1,500,186.01	573,521	471,408	1,028,778	22.22	46,300
1998	883,252.90	319,826	262,882	620,371	22.46	27,621
1999	6,060,741.36	2,065,501	1,697,745	4,362,996	22.73	191,949
2000	4,390,963.27	1,397,205	1,148,437	3,242,526	23.03	140,796
2001	3,531,150.64	1,043,102	857,381	2,673,770	23.25	115,001
2002	7,078,796.46	1,920,477	1,578,543	5,500,253	23.51	233,954
2003	3,611,791.69	890,307	731,791	2,880,001	23.69	121,570
2004	11,617,587.59	2,557,031	2,101,760	9,515,828	23.92	397,819
2005	23,106,823.84	4,450,374	3,658,000	19,448,824	24.10	807,005
2006	9,093,638.97	1,490,447	1,225,078	7,868,561	24.23	324,745
2007	7,421,121.35	987,751	811,885	6,609,236	24.42	270,648
2008	8,230,148.44	830,422	682,568	7,547,580	24.50	308,064
2009	7,925,684.69	528,643	434,520	7,491,165	24.50	305,762
2010	8,483,442.18	253,655	208,493	8,274,949	24.37	339,555
2011	2,266,250.24	11,558	9,500	2,256,750	24.33	92,756
	172,707,098.07	55,839,844	45,897,751	126,809,349		5,746,388

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 22.1 3.33

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1941	31,699.83	27,449	22,562	9,138	5.90	1,549
1942	12,739.79	10,936	8,989	3,751	6.23	602
1943	8,888.52	7,563	6,216	2,673	6.56	407
1944	6,713.57	5,662	4,654	2,060	6.89	299
1945	14,096.75	11,781	9,683	4,414	7.23	611
1946	7,981.45	6,606	5,430	2,551	7.58	337
1947	9,912.50	8,126	6,679	3,234	7.93	408
1948	67,137.47	54,489	44,787	22,350	8.29	2,696
1949	41,221.87	33,118	27,221	14,001	8.65	1,619
1950	47,444.78	37,719	31,003	16,442	9.02	1,823
1951	100,383.58	78,962	64,903	35,481	9.39	3,779
1952	58,282.67	45,344	37,271	21,012	9.77	2,151
1953	80,550.43	61,951	50,921	29,629	10.16	2,916
1954	192,996.69	146,716	120,594	72,403	10.55	6,863
1955	211,796.30	159,080	130,756	81,040	10.95	7,401
1956	237,964.01	176,522	145,093	92,871	11.36	8,175
1957	104,047.01	76,214	62,644	41,403	11.77	3,518
1958	251,374.87	181,744	149,385	101,990	12.19	8,367
1959	244,191.01	174,157	143,149	101,042	12.62	8,006
1960	345,641.11	243,124	199,837	145,804	13.05	11,173
1961	213,438.12	147,998	121,647	91,791	13.49	6,804
1962	201,310.42	137,535	113,047	88,263	13.94	6,332
1963	180,043.15	121,169	99,595	80,448	14.39	5,591
1964	105,977.03	70,210	57,709	48,268	14.85	3,250
1965	147,757.86	96,309	79,162	68,596	15.32	4,478
1966	212,608.18	136,261	112,000	100,608	15.80	6,368
1967	403,335.96	254,102	208,860	194,476	16.28	11,946
1968	653,289.13	404,321	332,333	320,956	16.77	19,139
1969	249,701.70	151,694	124,685	125,017	17.27	7,239
1970	506,413.65	301,772	248,043	258,371	17.78	14,532
1971	308,450.08	180,166	148,088	160,362	18.30	8,763
1972	451,793.45	258,561	212,525	239,268	18.82	12,713
1973	719,444.64	403,033	331,274	388,171	19.35	20,061
1974	973,486.05	533,470	438,488	534,998	19.89	26,898
1975	789,106.32	422,566	347,330	441,776	20.44	21,613
1976	255,570.60	133,663	109,865	145,706	20.99	6,942
1977	441,105.03	225,052	184,982	256,123	21.55	11,885
1978	789,326.87	392,532	322,643	466,684	22.12	21,098

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1979	520,601.34	252,023	207,151	313,450	22.70	13,808
1980	627,706.43	295,461	242,855	384,851	23.29	16,524
1981	498,590.78	228,006	187,410	311,181	23.88	13,031
1982	399,946.15	177,416	145,828	254,118	24.48	10,381
1983	473,366.64	267,973	220,261	253,106	21.27	11,900
1984	523,195.31	289,693	238,114	285,081	21.56	13,223
1985	797,445.64	429,185	352,770	444,676	22.10	20,121
1986	724,865.26	380,337	312,619	412,246	22.42	18,387
1987	1,015,828.52	518,682	426,333	589,496	22.76	25,901
1988	633,780.78	312,898	257,188	376,593	23.33	16,142
1989	781,287.55	373,846	307,284	474,004	23.70	20,000
1990	1,046,495.68	484,214	398,002	648,494	24.09	26,920
1991	975,587.03	435,502	357,962	617,625	24.50	25,209
1992	472,822.09	203,928	167,619	305,203	24.73	12,341
1993	2,592.32	1,072	881	1,711	25.17	68
1994	69,967.97	27,777	22,831	47,137	25.44	1,853
1995	86,206.81	32,586	26,784	59,423	25.92	2,293
1996	129,476.93	46,599	38,302	91,175	26.23	3,476
1997	230,696.09	78,990	64,926	165,770	26.41	6,277
1998	185,674.43	59,899	49,234	136,440	26.77	5,097
1999	1,131,710.95	343,135	282,041	849,670	27.01	31,458
2000	1,380,318.70	391,734	321,988	1,058,331	27.13	39,010
2001	1,438,071.43	377,206	310,046	1,128,025	27.42	41,139
2002	1,720,957.79	415,611	341,613	1,379,345	27.48	50,195
2003	1,762,989.59	386,624	317,787	1,445,203	27.59	52,381
2004	1,544.74	304	250	1,295	27.50	47
2005	860,002.70	148,866	122,361	737,642	27.47	26,853
2006	2,442,389.59	361,962	297,516	2,144,874	27.30	78,567
2007	2,496,714.43	305,348	250,982	2,245,732	26.92	83,422
2008	3,035,989.06	288,115	236,818	2,799,171	26.23	106,716
2009	2,875,891.82	187,221	153,887	2,722,005	25.13	108,317
2010	3,164,185.27	101,570	83,486	3,080,699	22.61	136,254
2011	817,831.25	4,989	4,101	813,730	20.28	40,125
	43,001,953.52	14,126,449	11,611,283	31,390,673		1,345,788

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 23.3 3.13

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1944	3,361.05	2,614	2,149	1,212	11.11	109
1945	129.27	100	82	47	11.50	4
1946	3,356.75	2,559	2,103	1,254	11.89	105
1947	4,800.11	3,620	2,975	1,825	12.29	148
1948	25,027.88	18,676	15,351	9,677	12.69	763
1949	61,628.67	45,482	37,384	24,245	13.10	1,851
1950	34,108.35	24,892	20,460	13,648	13.51	1,010
1951	40,586.26	29,279	24,066	16,520	13.93	1,186
1952	143,763.35	102,475	84,230	59,533	14.36	4,146
1953	129,801.75	91,406	75,131	54,671	14.79	3,696
1954	84,661.76	58,874	48,392	36,270	15.23	2,381
1955	139,194.96	95,543	78,532	60,663	15.68	3,869
1956	119,250.98	80,781	66,398	52,853	16.13	3,277
1957	114,484.62	76,499	62,879	51,606	16.59	3,111
1958	124,926.21	82,326	67,668	57,258	17.05	3,358
1959	122,451.55	79,545	65,382	57,070	17.52	3,257
1960	341,381.95	218,484	179,584	161,798	18.00	8,989
1961	112,963.82	71,212	58,533	54,431	18.48	2,945
1962	96,080.95	59,609	48,996	47,085	18.98	2,481
1963	162,614.84	99,293	81,614	81,001	19.47	4,160
1964	110,003.56	66,046	54,287	55,717	19.98	2,789
1965	51,050.74	30,130	24,765	26,286	20.49	1,283
1966	106,773.49	61,907	50,885	55,888	21.01	2,660
1967	345,944.31	196,981	161,909	184,035	21.53	8,548
1968	243,657.14	136,107	111,874	131,783	22.07	5,971
1969	126,548.69	69,323	56,980	69,569	22.61	3,077
1970	64,119.69	34,432	28,302	35,818	23.15	1,547
1971	175,790.61	92,431	75,974	99,817	23.71	4,210
1972	845,752.35	435,224	357,734	488,018	24.27	20,108
1973	169,390.48	85,237	70,061	99,329	24.84	3,999
1974	222,614.30	109,482	89,989	132,625	25.41	5,219
1975	353,108.74	169,563	139,373	213,736	25.99	8,224
1976	226,060.76	105,887	87,034	139,027	26.58	5,231
1977	58,804.62	26,850	22,069	36,736	27.17	1,352
1978	398,467.57	177,159	145,616	252,852	27.77	9,105
1979	833,925.62	360,589	296,387	537,539	28.38	18,941
1980	238,397.31	100,127	82,300	156,097	29.00	5,383
1981	1,263,792.73	515,375	423,614	840,179	29.61	28,375

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1982	1,625,251.80	642,300	527,941	1,097,311	30.24	36,287
1983	370,446.86	192,225	158,000	212,447	25.73	8,257
1984	644,611.00	325,915	267,887	376,724	26.16	14,401
1986	439,058.01	210,836	173,297	265,761	26.79	9,920
1987	966,236.34	449,783	369,701	596,535	27.27	21,875
1988	478,131.28	215,398	177,047	301,084	27.75	10,850
1989	401,974.00	175,743	144,453	257,521	28.00	9,197
1990	234,597.78	98,813	81,220	153,378	28.51	5,380
1991	406,670.10	165,474	136,012	270,658	28.79	9,401
1992	7,392.00	2,897	2,381	5,011	29.10	172
1993	8,479.81	3,191	2,623	5,857	29.42	199
1994	31,803.85	11,453	9,414	22,390	29.76	752
1995	11,930.84	4,097	3,368	8,563	30.12	284
1996	21,826.56	7,148	5,875	15,952	30.29	527
1997	11,166.14	3,470	2,852	8,314	30.50	273
1998	1,494.97	438	360	1,135	30.73	37
1999	295,864.89	81,363	66,877	228,988	30.98	7,391
2000	784,394.09	201,511	165,633	618,761	31.09	19,902
2001	3,009,032.25	715,849	588,394	2,420,638	31.23	77,510
2002	889,025.21	194,519	159,885	729,140	31.25	23,332
2003	2,146,922.51	425,949	350,110	1,796,813	31.31	57,388
2004	16,590.18	2,945	2,421	14,169	31.27	453
2005	1,045,343.37	163,492	134,383	910,960	31.01	29,376
2006	1,037,682.27	139,049	114,292	923,390	30.71	30,068
2007	577,123.64	63,657	52,323	524,801	30.26	17,343
2008	5,060,898.66	431,695	354,833	4,706,066	29.51	159,474
2009	1,838,447.23	107,549	88,400	1,750,047	28.19	62,080
2010	2,174,291.64	62,402	51,292	2,123,000	25.36	83,715
2011	629,724.75	3,463	2,846	626,879	22.76	27,543
	32,865,189.82	9,118,743	7,495,182	25,370,011		910,255

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.9 2.77

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
1962	93.44	72	59	34	9.24	4
1964	1,391.93	1,045	859	533	9.98	53
1965	11,064.73	8,196	6,737	4,328	10.37	417
1966	49,665.11	36,290	29,829	19,836	10.77	1,842
1967	56,547.11	40,725	33,474	23,073	11.19	2,062
1968	35,574.60	25,240	20,746	14,829	11.62	1,276
1969	123,783.88	86,463	71,069	52,715	12.06	4,371
1970	134,933.00	92,726	76,216	58,717	12.51	4,694
1971	176,029.47	118,908	97,737	78,292	12.98	6,032
1972	130,016.47	86,266	70,907	59,109	13.46	4,391
1973	408,070.19	265,735	218,422	189,648	13.95	13,595
1974	606,545.15	387,400	318,425	288,120	14.45	19,939
1975	8,207.48	5,135	4,221	3,986	14.97	266
1976	245,498.32	150,368	123,595	121,903	15.50	7,865
1977	245,880.42	147,209	120,999	124,881	16.05	7,781
1978	331,087.92	193,587	159,119	171,969	16.61	10,353
1979	433,657.69	247,488	203,424	230,234	17.17	13,409
1980	386,765.31	215,042	176,754	210,011	17.76	11,825
1981	2,210.94	1,197	984	1,227	18.35	67
1982	5,903.32	3,106	2,553	3,350	18.95	177
1983	378,968.08	235,567	193,625	185,343	16.89	10,974
1984	306,981.31	186,399	153,211	153,770	17.30	8,888
1985	524,779.40	309,462	254,363	270,416	17.92	15,090
1986	461,082.43	264,754	217,615	243,467	18.35	13,268
1987	468,880.26	261,682	215,090	253,790	18.80	13,499
1988	490,125.60	265,403	218,149	271,977	19.26	14,121
1989	1,229,876.56	644,701	529,914	699,963	19.74	35,459
1990	543,243.05	275,044	226,073	317,170	20.23	15,678
1991	725,771.72	354,031	290,997	434,775	20.74	20,963
1992	249,789.79	117,101	96,252	153,538	21.25	7,225
1993	398,587.45	179,006	147,135	251,452	21.77	11,550
1994	326,658.43	140,626	115,588	211,070	22.16	9,525
1995	356,566.10	146,014	120,017	236,549	22.71	10,416
1996	269,950.31	105,119	86,403	183,547	23.13	7,935
1997	210,604.66	77,608	63,790	146,815	23.56	6,232
1998	45,253.51	15,694	12,900	32,354	24.01	1,348
1999	233,201.20	75,907	62,392	170,809	24.35	7,015
2000	262,119.48	79,186	65,087	197,032	24.84	7,932

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
2001	364,415.91	101,636	83,540	280,876	25.21	11,141
2002	1,248,974.38	319,113	262,296	986,678	25.50	38,693
2003	901,331.60	208,208	171,137	730,195	25.81	28,291
2004	6,204.98	1,278	1,050	5,155	26.04	198
2005	10,786.88	1,942	1,596	9,191	26.20	351
2006	1,587,129.45	242,831	199,596	1,387,533	26.30	52,758
2007	1,449,021.74	180,983	148,760	1,300,262	26.28	49,477
2008	1,469,155.61	140,598	115,565	1,353,591	25.99	52,081
2009	1,165,061.77	75,263	61,863	1,103,199	25.35	43,519
2010	1,610,492.29	49,603	40,771	1,569,721	23.58	66,570
2011	397,449.00	2,265	1,862	395,587	21.71	18,221
	21,085,389.43	7,169,222	5,892,766	15,192,620		688,837
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.1	3.27

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1907	1,208.33	1,181	1,176	32	1.45	22
1908	1,024.85	998	994	31	1.69	18
1910	8,577.86	8,291	8,255	323	2.18	148
1911	7,693.10	7,408	7,376	317	2.41	132
1912	3,789.33	3,634	3,618	171	2.67	64
1913	20,021.74	19,123	19,040	982	2.92	336
1914	13,632.58	12,967	12,911	722	3.17	228
1915	14,232.75	13,484	13,426	807	3.42	236
1916	3,374.43	3,183	3,169	205	3.68	56
1917	1,204.13	1,131	1,126	78	3.94	20
1918	1,626.19	1,521	1,514	112	4.20	27
1919	3,619.92	3,372	3,357	263	4.45	59
1920	7,697.54	7,139	7,108	590	4.71	125
1921	83,509.29	77,121	76,788	6,721	4.97	1,352
1922	71,966.08	66,173	65,887	6,079	5.23	1,162
1923	28,667.72	26,245	26,132	2,536	5.49	462
1924	50,780.52	46,297	46,097	4,684	5.74	816
1925	65,170.46	59,155	58,900	6,270	6.00	1,045
1926	66,474.85	60,060	59,801	6,674	6.27	1,064
1927	81,313.31	73,141	72,825	8,488	6.53	1,300
1928	61,269.80	54,861	54,624	6,646	6.80	977
1929	54,780.09	48,820	48,609	6,171	7.07	873
1930	55,076.19	48,847	48,636	6,440	7.35	876
1931	55,966.20	49,390	49,177	6,789	7.64	889
1932	30,906.09	27,136	27,019	3,887	7.93	490
1933	23,608.06	20,615	20,526	3,082	8.24	374
1934	48,130.85	41,802	41,622	6,509	8.55	761
1935	31,577.84	27,267	27,149	4,429	8.87	499
1936	8,504.56	7,301	7,269	1,236	9.20	134
1937	14,409.00	12,292	12,239	2,170	9.55	227
1938	599.57	508	506	94	9.90	9
1939	15,258.60	12,848	12,793	2,466	10.27	240
1940	4,545.44	3,801	3,785	760	10.65	71
1941	21,691.13	18,004	17,926	3,765	11.05	341
1942	4,193.62	3,455	3,440	754	11.45	66
1943	1,615.71	1,320	1,314	302	11.88	25
1944	2,844.07	2,305	2,295	549	12.31	45
1945	9,602.18	7,715	7,682	1,920	12.77	150

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1946	3,334.34	2,656	2,645	689	13.23	52
1947	20,110.63	15,869	15,800	4,311	13.71	314
1948	118,008.68	92,212	91,814	26,195	14.21	1,843
1949	33,064.08	25,575	25,465	7,599	14.72	516
1950	73,339.91	56,142	55,900	17,440	15.24	1,144
1951	188,564.38	142,781	142,165	46,399	15.78	2,940
1952	276,003.98	206,617	205,725	70,279	16.34	4,301
1953	307,594.15	227,620	226,637	80,957	16.90	4,790
1954	436,927.61	319,438	318,059	118,869	17.48	6,800
1955	626,546.00	452,241	450,289	176,257	18.08	9,749
1956	834,731.31	594,746	592,179	242,552	18.69	12,978
1957	899,686.73	632,390	629,660	270,027	19.31	13,984
1958	796,699.12	552,272	549,888	246,811	19.94	12,378
1959	714,848.19	488,527	486,418	228,430	20.58	11,100
1960	775,906.69	522,340	520,085	255,822	21.24	12,044
1961	603,356.98	399,965	398,238	205,119	21.91	9,362
1962	832,223.23	543,026	540,682	291,541	22.59	12,906
1963	746,514.00	479,113	477,045	269,469	23.28	11,575
1964	707,745.43	446,658	444,730	263,015	23.98	10,968
1965	884,465.53	548,546	546,178	338,288	24.69	13,701
1966	864,475.22	526,552	524,279	340,196	25.41	13,388
1967	860,925.97	514,662	512,440	348,486	26.14	13,332
1968	643,296.99	377,294	375,665	267,632	26.88	9,957
1969	968,812.30	556,970	554,566	414,246	27.63	14,993
1970	2,132,558.34	1,201,057	1,195,872	936,686	28.39	32,994
1971	1,207,631.41	665,888	663,014	544,617	29.16	18,677
1972	1,314,276.18	709,052	705,991	608,285	29.93	20,324
1973	1,296,248.73	683,642	680,691	615,558	30.72	20,038
1974	1,090,714.75	561,936	559,510	531,205	31.51	16,858
1975	1,320,840.98	664,251	661,384	659,457	32.31	20,410
1976	1,179,454.23	578,522	576,025	603,429	33.12	18,219
1977	1,088,505.26	520,306	518,060	570,445	33.93	16,812
1978	1,159,606.21	539,449	537,120	622,486	34.76	17,908
1979	1,323,906.18	599,068	596,482	727,424	35.59	20,439
1980	1,682,041.73	739,257	736,066	945,976	36.43	25,967
1981	1,404,162.12	598,875	596,290	807,872	37.28	21,670
1982	1,416,337.33	585,514	582,987	833,350	38.13	21,855
1983	1,658,762.63	741,135	737,936	920,827	34.36	26,799

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1984	1,804,953.74	777,394	774,038	1,030,916	35.36	29,155
1985	1,577,794.06	658,256	655,415	922,379	35.98	25,636
1986	1,525,520.48	615,395	612,739	912,781	36.60	24,939
1987	1,536,314.13	594,707	592,140	944,174	37.60	25,111
1988	1,814,374.53	676,943	674,021	1,140,354	38.23	29,829
1989	2,191,214.41	786,427	783,032	1,408,182	38.85	36,247
1990	2,139,964.00	732,724	729,561	1,410,403	39.85	35,393
1991	2,422,601.25	794,371	790,942	1,631,659	40.49	40,298
1992	2,382,804.88	746,056	742,835	1,639,970	41.13	39,873
1993	2,788,924.29	826,637	823,069	1,965,855	42.13	46,662
1994	2,868,734.04	807,262	803,777	2,064,957	42.77	48,281
1995	1,451,021.50	383,940	382,283	1,068,739	43.77	24,417
1996	1,654,305.19	412,418	410,638	1,243,667	44.42	27,998
1997	3,229,220.14	754,992	751,733	2,477,487	45.07	54,970
1998	106,643.51	23,120	23,020	83,624	46.07	1,815
1999	1,178,037.52	236,668	235,646	942,392	46.73	20,167
2000	1,820,952.55	334,691	333,246	1,487,707	47.73	31,169
2001	665,728.43	111,643	111,161	554,567	48.39	11,460
2002	1,222,192.25	185,040	184,241	1,037,951	49.05	21,161
2003	1,446,288.68	193,947	193,110	1,253,179	50.05	25,039
2004	1,680,462.08	197,454	196,602	1,483,860	50.72	29,256
2005	2,184,391.82	219,750	218,801	1,965,591	51.39	38,249
2006	2,795,520.22	232,308	231,305	2,564,215	52.39	48,945
2007	2,451,469.09	161,797	161,099	2,290,370	53.07	43,158
2008	3,456,642.13	168,338	167,611	3,289,031	53.75	61,191
2009	3,150,816.18	98,621	98,195	3,052,621	54.12	56,405
2010	6,449,974.61	87,720	87,342	6,362,633	54.50	116,746
2011	1,488,095.61	3,423	3,408	1,484,688	54.22	27,383
	92,957,352.83	30,814,117	30,681,101	62,276,252		1,540,757
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.4	1.66

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 31-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
1978	947,535.20	786,738	656,713	290,822	5.14	56,580
1979	1,216,807.21	1,001,311	835,823	380,984	5.33	71,479
1980	1,455,575.61	1,187,313	991,085	464,491	5.51	84,300
1981	1,557,151.97	1,258,179	1,050,238	506,914	5.69	89,089
1982	1,594,079.42	1,275,582	1,064,765	529,314	5.86	90,327
1983	1,654,889.06	1,368,593	1,142,404	512,485	5.81	88,207
1984	1,522,129.36	1,241,905	1,036,654	485,475	6.04	80,377
1985	2,445,942.84	1,971,430	1,645,610	800,333	6.20	129,086
1986	2,375,651.80	1,893,394	1,580,471	795,181	6.30	126,219
1987	2,824,275.30	2,220,163	1,853,234	971,041	6.46	150,316
1988	3,142,403.51	2,437,877	2,034,967	1,107,437	6.57	168,560
1989	3,097,879.65	2,371,737	1,979,758	1,118,122	6.66	167,886
1990	3,136,343.63	2,362,294	1,971,875	1,164,469	6.80	171,245
1991	2,721,374.39	2,020,893	1,686,898	1,034,476	6.85	151,018
1992	2,902,996.81	2,117,446	1,767,494	1,135,503	6.96	163,147
1993	3,439,626.51	2,466,556	2,058,906	1,380,721	7.00	197,246
1994	3,261,259.08	2,294,296	1,915,115	1,346,144	7.06	190,672
1995	1,816,120.23	1,250,036	1,043,441	772,679	7.13	108,370
1996	1,158,725.24	779,359	650,554	508,171	7.18	70,776
1997	1,199,468.60	785,052	655,306	544,163	7.26	74,954
1998	1,258.06	800	668	590	7.29	81
2000	1,383,074.72	820,717	685,076	697,999	7.37	94,708
2001	1,094,374.77	622,043	519,237	575,138	7.40	77,721
2002	1,190,771.28	643,969	537,540	653,231	7.43	87,918
2003	5,427,139.44	2,767,841	2,310,397	3,116,742	7.45	418,355
2004	994,537.27	471,908	393,915	600,622	7.48	80,297
2005	30,330,817.54	13,166,608	10,990,550	19,340,268	7.50	2,578,702
2006	2,969,573.56	1,149,522	959,539	2,010,035	7.52	267,292
2007	2,137,283.13	710,860	593,375	1,543,908	7.52	205,307
2008	8,261,709.34	2,210,833	1,845,447	6,416,262	7.53	852,093
2009	2,863,323.66	540,309	451,011	2,412,313	7.53	320,360
2010	3,097,992.08	282,537	235,842	2,862,150	7.47	383,153
2011	947,783.20	15,733	13,133	934,650	7.42	125,964
	104,169,873.47	56,493,834	47,157,041	57,012,833		7,921,805
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.2	7.60

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
2001	1,505,426.30	1,262,300	1,099,250	406,176	1.88	216,051
2002	989,545.28	785,303	683,866	305,679	2.28	134,070
2003	85,468.74	63,127	54,973	30,496	2.74	11,130
2004	30.92	21	18	13	3.30	4
2006	29,339.17	14,675	12,779	16,560	4.75	3,486
2007	11,888.80	4,753	4,139	7,750	5.63	1,377
2008	20,196.62	5,954	5,185	15,012	6.58	2,281
2009	11,306.95	2,126	1,852	9,455	7.56	1,251
2010	76.50	6	5	72	8.56	8
	2,653,279.28	2,138,265	1,862,067	791,213		369,658
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.1	13.93

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1901	864.76	865	865			
1902	8,017.33	8,017	8,017			
1903	4,665.55	4,666	4,666			
1904	3,721.97	3,722	3,722			
1905	1,175.31	1,175	1,175			
1906	49.26	49	49			
1907	2,881.15	2,881	2,881			
1908	26.10	26	26			
1910	4,166.34	4,166	4,166			
1911	1,911.86	1,912	1,912			
1913	10,711.30	10,711	10,711			
1914	805.55	806	806			
1915	565.20	565	565			
1916	1,631.55	1,632	1,632			
1917	1,603.47	1,603	1,603			
1918	374.67	375	375			
1919	197.80	198	198			
1920	7,435.69	7,436	7,436			
1921	7,129.78	7,130	7,130			
1922	7,447.21	7,447	7,447			
1923	10,598.14	10,598	10,598			
1924	23,864.08	23,864	23,864			
1925	15,321.83	15,322	15,322			
1926	43,954.44	43,954	43,954			
1927	46,548.27	46,548	46,548			
1928	87,422.11	87,422	87,422			
1929	16,144.84	16,145	16,145			
1930	19,320.97	19,321	19,321			
1931	56,883.02	56,883	56,883			
1932	12,385.30	12,385	12,385			
1933	31,606.09	31,606	31,606			
1934	43,730.93	43,731	43,731			
1935	29,573.96	29,574	29,574			
1936	4,697.14	4,697	4,697			
1937	40,052.25	40,052	40,052			
1938	462.29	462	462			
1939	23,822.37	23,822	23,822			
1940	11,537.74	11,538	11,538			

DUQUESNE LIGHT COMPANY
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ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1941	38,850.68	38,851	38,851			
1942	10,189.54	10,190	10,190			
1943	11,204.20	11,204	11,204			
1944	2,005.12	2,005	2,005			
1945	3,608.98	3,609	3,609			
1946	4,626.24	4,626	4,626			
1947	3,238.32	3,238	3,238			
1948	9,414.55	9,415	9,415			
1949	5,353.85	5,354	5,354			
1950	19,127.46	19,127	19,127			
1951	28,884.60	28,885	28,885			
1952	26,921.33	26,921	26,921			
1953	30,825.45	30,825	30,825			
1954	31,783.25	31,783	31,783			
1955	73,153.66	73,154	73,154			
1956	55,645.12	55,645	55,645			
1957	41,649.77	41,450	41,650			
1958	70,690.33	69,064	70,690			
1959	121,292.74	116,356	121,293			
1960	117,125.50	110,321	117,126			
1961	86,514.75	80,009	86,515			
1962	149,123.50	135,419	149,124			
1963	80,333.15	71,673	80,333			
1964	72,469.77	63,534	72,470			
1965	182,486.95	157,140	182,487			
1966	186,304.21	157,669	186,304			
1967	219,690.28	182,672	219,690			
1968	103,817.98	84,788	103,818			
1969	241,609.63	193,747	241,610			
1970	482,127.68	379,627	482,128			
1971	183,891.17	142,074	180,995	2,896	6.14	472
1972	208,110.01	157,706	200,909	7,201	6.54	1,101
1973	408,373.24	303,421	386,542	21,831	6.94	3,146
1974	231,436.41	168,439	214,582	16,854	7.35	2,293
1975	234,510.27	167,112	212,892	21,618	7.76	2,786
1976	297,342.09	207,247	264,022	33,320	8.18	4,073
1977	198,910.47	135,557	172,692	26,218	8.60	3,049
1978	321,512.41	213,870	272,459	49,053	9.04	5,426

DUQUESNE LIGHT COMPANY
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ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1979	768,164.90	498,769	635,405	132,760	9.47	14,019
1980	858,374.92	543,008	691,764	166,611	9.92	16,795
1981	897,352.77	552,680	704,085	193,268	10.37	18,637
1982	1,739,919.65	1,042,038	1,327,502	412,418	10.83	38,081
1983	2,058,496.99	1,513,819	1,928,526	129,971	9.98	13,023
1984	2,117,887.62	1,524,032	1,941,536	176,352	10.42	16,924
1985	1,339,401.83	945,082	1,203,985	135,417	10.74	12,609
1986	908,263.22	627,156	798,964	109,299	11.09	9,856
1987	595,955.84	401,972	512,091	83,865	11.46	7,318
1988	533,793.70	350,969	447,116	86,678	11.85	7,315
1989	360,844.44	230,760	293,976	66,868	12.26	5,454
1990	559,023.86	347,992	443,323	115,701	12.58	9,197
1991	587,797.74	355,265	452,589	135,209	12.93	10,457
1992	488,451.69	285,744	364,023	124,429	13.30	9,356
1993	854,417.64	482,319	614,449	239,969	13.69	17,529
1994	1,114,729.28	606,859	773,106	341,623	14.02	24,367
1995	909,785.61	475,727	606,051	303,735	14.37	21,137
1996	1,181,224.76	592,384	754,666	426,559	14.66	29,097
1997	15,084.68	7,218	9,195	5,890	14.99	393
1998	18,215.49	8,292	10,564	7,651	15.26	501
1999	2,505,991.80	1,080,584	1,376,607	1,129,385	15.50	72,864
2000	795,579.00	322,448	410,782	384,797	15.77	24,401
2001	928.25	352	448	480	15.96	30
2002	486,980.15	171,320	218,253	268,727	16.12	16,670
2003	174,709.41	56,466	71,935	102,774	16.23	6,332
2004	346,997.67	101,670	129,522	217,476	16.29	13,350
2005	2,758,509.26	720,247	917,557	1,840,952	16.28	113,081
2006	888,680.41	201,819	257,107	631,573	16.17	39,058
2007	2,233,563.07	425,494	542,056	1,691,507	15.94	106,117
2008	833,570.67	125,869	160,351	673,220	15.46	43,546
2009	611,577.97	65,317	83,210	528,368	14.64	36,091
2010	710,555.11	39,365	50,149	660,406	12.78	51,675
	35,432,291.68	18,980,069	23,729,362	11,702,929		827,626

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DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY - SEYMORE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
1927	30,908.81	26,718	17,375	13,534	7.46	1,814
1939	2,222.86	1,775	1,154	1,069	11.07	97
1942	492.16	384	250	242	12.09	20
1943	1,226.59	949	617	610	12.44	49
1945	3,069.53	2,334	1,518	1,552	13.17	118
1948	397.60	294	191	207	14.32	14
1952	150.74	107	70	81	15.98	5
1954	2,961.61	2,054	1,336	1,626	16.86	96
1956	2,905.60	1,966	1,278	1,628	17.78	92
1958	149,590.67	98,655	64,155	85,436	18.72	4,564
1961	3,822.38	2,418	1,572	2,250	20.19	111
1963	2,440.80	1,499	975	1,466	21.19	69
1964	1,742.51	1,053	685	1,058	21.71	49
1965	5,119.04	3,046	1,981	3,138	22.22	141
1967	5,642.37	3,246	2,111	3,531	23.27	152
1968	33,852.64	19,144	12,449	21,404	23.79	900
1969	10,809.03	6,004	3,904	6,905	24.32	284
1970	210.25	115	75	135	24.85	5
1972	10,885.54	5,713	3,715	7,171	25.91	277
1973	3,162.05	1,627	1,058	2,104	26.44	80
1974	25,076.70	12,636	8,217	16,860	26.97	625
1975	211.26	104	68	143	27.49	5
1976	10,386.63	5,013	3,260	7,127	28.02	254
1977	64,745.54	30,560	19,873	44,873	28.54	1,572
1979	5,202.57	2,343	1,524	3,679	29.57	124
1980	28,361.02	12,456	8,100	20,261	30.08	674
1982	52,577.16	21,909	14,247	38,330	31.09	1,233
1988	25,983.06	11,409	7,419	18,564	29.06	639
1990	9,083.25	3,732	2,427	6,656	29.75	224
1991	305,559.43	120,696	78,487	227,072	30.25	7,507
1992	67,425.21	25,662	16,688	50,737	30.51	1,663
1995	63,712.38	21,376	13,901	49,811	31.20	1,597
1996	38,333.19	12,213	7,942	30,391	31.55	963
1997	28,257.34	8,548	5,559	22,698	31.70	716
1998	22,561.08	6,443	4,190	18,371	31.89	576
2001	18,484.32	4,290	2,790	15,694	32.26	486

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ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY - SEYMORE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
2003	11,738.03	2,265	1,473	10,265	32.41	317
2007	102,098.28	10,761	6,998	95,100	31.84	2,987
2009	1,659,522.67	90,278	58,705	1,600,818	30.41	52,641
2010	23,766.36	613	399	23,367	28.32	825
	2,834,698.26	582,408	378,736	2,455,964		84,565
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2011						
1927	104,130.64	103,652	67,404	36,727	0.25	36,727
1970	197,470.91	196,128	127,541	69,930	0.25	69,930
1971	252,062.08	250,298	162,767	89,295	0.25	89,295
1973	7,155.02	7,103	4,619	2,536	0.25	2,536
1974	696.49	691	449	247	0.25	247
1978	18,131.19	17,983	11,694	6,437	0.25	6,437
1980	3,731.18	3,699	2,405	1,326	0.25	1,326
1983	8,315.91	8,242	5,360	2,956	0.25	2,956
1984	11,619.57	11,512	7,486	4,134	0.25	4,134
1985	21,023.68	20,822	13,541	7,483	0.25	7,483
1988	45,089.98	44,598	29,002	16,088	0.25	16,088
	669,426.65	664,728	432,268	237,159		237,159
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1929	114,168.94	99,829	64,918	49,251	6.89	7,148
1930	40.06	35	23	17	7.04	2
1939	636.92	541	352	285	8.21	35
1940	62.29	53	34	28	8.32	3
1941	111.72	94	61	51	8.44	6
1942	139.72	118	77	63	8.55	7
1944	120.22	101	66	54	8.76	6

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
1945	60.57	51	33	28	8.87	3
1946	2,495.46	2,075	1,349	1,146	8.98	128
1948	8,863.30	7,326	4,764	4,099	9.18	447
1952	4,156.73	3,391	2,205	1,952	9.57	204
1953	6,628.95	5,390	3,505	3,124	9.66	323
1959	85.08	68	44	41	10.18	4
1960	302.11	239	155	147	10.26	14
1961	12,274.90	9,679	6,294	5,981	10.34	578
1962	813.36	639	416	397	10.41	38
1964	7,316.35	5,694	3,703	3,613	10.55	342
1965	15,163.59	11,743	7,636	7,528	10.62	709
1966	36,651.81	28,240	18,364	18,288	10.69	1,711
1967	15,026.78	11,521	7,492	7,535	10.75	701
1968	8,138.14	6,207	4,036	4,102	10.81	379
1971	1,321.47	991	644	677	10.98	62
1972	42,353.57	31,558	20,522	21,832	11.03	1,979
1974	1,517.34	1,116	726	791	11.13	71
1978	1,730.57	1,235	803	928	11.30	82
1979	1,549.44	1,096	713	836	11.34	74
1980	48,561.74	34,042	22,137	26,425	11.38	2,322
1981	2,848.25	1,978	1,286	1,562	11.41	137
1983	169,613.25	120,493	78,356	91,257	11.31	8,069
1984	155,314.65	109,264	71,054	84,261	11.27	7,477
1985	109,395.24	75,778	49,278	60,117	11.42	5,264
1987	18,457.51	12,450	8,096	10,362	11.46	904
1988	70,464.78	46,810	30,440	40,025	11.50	3,480
1989	78,715.48	51,535	33,513	45,202	11.47	3,941
1990	136,193.88	87,614	56,975	79,219	11.51	6,883
1991	26,486.47	16,739	10,885	15,601	11.50	1,357
1993	63,584.65	38,488	25,029	38,556	11.57	3,332
1994	29,335.12	17,346	11,280	18,055	11.58	1,559
2000	12,246.40	5,884	3,826	8,420	11.62	725
2001	4,012.92	1,831	1,191	2,822	11.62	243
2003	178,683.52	71,456	46,468	132,216	11.63	11,369
2004	25,922.91	9,519	6,190	19,733	11.63	1,697
2005	89,600.97	29,676	19,298	70,303	11.61	6,055

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
2007	62,998.00	15,428	10,033	52,965	11.56	4,582
2009	491,113.51	65,318	42,476	448,638	11.41	39,320
	2,055,278.64	1,040,679	676,746	1,378,533		123,772
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
1963	768,963.40	656,695	427,044	341,919	6.65	51,416
1966	47,304.52	40,057	26,049	21,256	6.72	3,163
1967	6,712.00	5,667	3,685	3,027	6.74	449
1968	8,688.28	7,310	4,754	3,934	6.77	581
1969	398.78	334	217	182	6.79	27
1970	16,146.49	13,492	8,774	7,372	6.81	1,083
1971	2,935.02	2,444	1,589	1,346	6.82	197
1973	497.08	411	267	230	6.86	34
1974	58,067.82	47,761	31,059	27,009	6.88	3,926
1975	6,520.93	5,341	3,473	3,048	6.89	442
1979	4,975.42	3,991	2,595	2,380	6.95	342
1980	3,063.80	2,444	1,589	1,475	6.96	212
1981	36,605.16	29,013	18,867	17,738	6.97	2,545
1982	1,203.92	948	616	588	6.98	84
1983	45,119.79	36,060	23,450	21,670	6.97	3,109
1984	239,616.34	190,375	123,799	115,817	6.92	16,737
1986	546,229.95	425,841	276,921	269,309	7.00	38,473
1987	7,969.56	6,152	4,001	3,969	7.02	565
1988	162,305.73	124,067	80,680	81,626	7.01	11,644
1989	42,559.22	32,213	20,948	21,611	6.99	3,092
1990	251,232.65	187,671	122,041	129,192	7.03	18,377
1991	459,655.52	339,548	220,806	238,850	6.99	34,170
1992	109,592.22	79,728	51,847	57,745	7.02	8,226
1994	65,001.93	45,729	29,737	35,265	7.06	4,995
1995	172,803.05	119,476	77,694	95,109	7.03	13,529
1996	114,662.00	77,626	50,480	64,182	7.04	9,117
1997	34,103.73	22,556	14,668	19,436	7.04	2,761

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
1998	5,020.01	3,232	2,102	2,918	7.05	414
1999	61,540.30	38,469	25,016	36,524	7.05	5,181
2000	86,444.69	52,135	33,903	52,542	7.07	7,432
2003	11,430.20	5,979	3,888	7,542	7.07	1,067
2004	791,163.92	386,642	251,430	539,734	7.06	76,450
2005	369,432.29	165,690	107,747	261,685	7.07	37,013
2007	884,365.38	307,140	199,731	684,634	7.05	97,111
2009	141,559.68	28,298	18,402	123,158	7.01	17,569
	5,563,890.78	3,490,535	2,269,869	3,294,022		471,533
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
1963	4,207.27	3,525	2,292	1,915	7.47	256
1964	671,240.66	560,687	364,611	306,630	7.50	40,884
1967	5,445.99	4,504	2,929	2,517	7.59	332
1970	291,850.38	238,617	155,171	136,679	7.67	17,820
1972	13,721.57	11,124	7,234	6,488	7.72	840
1975	6,768.37	5,410	3,518	3,250	7.78	418
1977	22,763.82	17,997	11,703	11,061	7.82	1,414
1978	10,948.61	8,605	5,596	5,353	7.84	683
1979	35,017.57	27,359	17,791	17,227	7.85	2,195
1982	46,647.04	35,685	23,206	23,441	7.90	2,967
1983	73,273.43	57,139	37,157	36,116	7.84	4,607
1984	133,055.69	102,865	66,892	66,164	7.85	8,429
1986	486,823.75	368,720	239,776	247,048	7.93	31,154
1988	16,004.75	11,871	7,720	8,285	7.92	1,046
1989	3,321.57	2,435	1,583	1,739	7.92	220
1990	99,468.24	72,035	46,844	52,624	7.90	6,661
1991	44,799.19	31,942	20,772	24,027	7.95	3,022
1993	149,669.80	103,347	67,206	82,464	7.96	10,360
1994	47,686.25	32,350	21,037	26,649	7.94	3,356
1995	8,477.09	5,621	3,655	4,822	8.00	603
1996	47,581.70	30,881	20,082	27,500	7.98	3,446

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
1998	48,649.81	29,900	19,444	29,206	8.00	3,651
1999	18,342.22	10,906	7,092	11,250	8.01	1,404
2000	110,538.40	63,339	41,189	69,349	8.01	8,658
2001	4,012.92	2,203	1,433	2,580	8.01	322
2002	53,485.02	27,941	18,170	35,315	8.00	4,414
2003	71,739.29	35,303	22,957	48,782	8.00	6,098
2004	277,883.08	127,187	82,708	195,175	8.00	24,397
2005	111,532.14	46,620	30,317	81,215	8.01	10,139
2006	571,766.37	213,212	138,650	433,116	7.99	54,207
2008	136,831.05	35,152	22,859	113,972	7.96	14,318
2009	897,437.73	162,436	105,630	791,808	7.92	99,976
	4,520,990.77	2,486,918	1,617,224	2,903,767		368,297

WESTERN DISTRICT HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2023

1968	557,788.70	425,425	276,651	281,138	10.81	26,007
1969	188.85	143	93	96	10.87	9
1976	14,704.21	10,659	6,931	7,773	11.22	693
1977	11,934.29	8,584	5,582	6,352	11.26	564
1978	255.94	183	119	137	11.30	12
1983	1,450.41	1,030	670	780	11.31	69
1984	215,204.85	151,397	98,452	116,753	11.27	10,360
1985	27,238.65	18,868	12,270	14,969	11.42	1,311
1992	123,857.87	76,643	49,840	74,018	11.55	6,408
1993	145,724.42	88,207	57,360	88,364	11.57	7,637
1994	5,242.13	3,100	2,016	3,226	11.58	279
1995	93,754.40	54,049	35,148	58,606	11.57	5,065
1996	3,656.21	2,049	1,332	2,324	11.57	201
1997	22,292.39	12,078	7,854	14,438	11.63	1,241
1998	22,292.39	11,681	7,596	14,696	11.58	1,269
1999	72,480.54	36,450	23,703	48,778	11.61	4,201
2000	426,623.07	204,992	133,306	293,317	11.62	25,242
2006	172,736.47	50,214	32,654	140,082	11.59	12,086
	1,917,425.79	1,155,752	751,577	1,165,847		102,654

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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CENTRAL DOWNTOWN - UNDERGROUND
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027

1999	18,342.22	8,061	5,242	13,100	14.99	874
2001	6,608.19	2,603	1,693	4,915	15.00	328
2004	15,679.72	4,858	3,159	12,521	15.04	833
	40,630.13	15,522	10,094	30,536		2,035

WOODS RUN #1 SS&S CENTRAL DISTRICT
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027

1980	19,288.25	12,364	8,040	11,248	14.64	768
1983	2,331.70	1,534	998	1,334	14.44	92
1988	9,342.33	5,675	3,690	5,652	14.70	384
1989	5,588.57	3,331	2,166	3,423	14.74	232
1992	10,467.21	5,849	3,804	6,663	14.81	450
1995	121,248.64	62,261	40,488	80,761	14.92	5,413
1996	19,712.60	9,799	6,372	13,341	14.92	894
2000	21,920.47	9,143	5,946	15,974	15.02	1,064
2001	616,020.41	242,650	157,793	458,227	15.00	30,548
2002	129,488.49	47,587	30,945	98,543	15.06	6,543
2003	393.51	134	87	307	15.03	20
2004	53,270.31	16,503	10,732	42,538	15.04	2,828
2005	29,421.83	8,156	5,304	24,118	15.00	1,608
	1,038,494.32	424,986	276,365	762,129		50,844

WOODS RUN #2 SOC
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2035

1978	392,091.21	223,218	145,157	246,934	20.06	12,310
1980	76,422.92	42,247	27,473	48,950	20.37	2,403
1981	11,189.13	6,088	3,959	7,230	20.52	352
1983	32,928.78	19,280	12,538	20,391	19.64	1,038
1985	24,290.54	13,697	8,907	15,384	19.91	773
1987	10,641.73	5,762	3,747	6,895	20.11	343

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WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1989	1,571.49	810	527	1,044	20.44	51
1990	108,454.19	54,683	35,560	72,894	20.40	3,573
1991	24,869.57	12,181	7,921	16,949	20.57	824
1992	28,594.86	13,620	8,857	19,738	20.62	957
1994	18,576.93	8,278	5,383	13,194	20.84	633
1995	237,105.71	101,955	66,301	170,805	20.88	8,180
1996	62,222.38	25,698	16,711	45,511	20.96	2,171
1997	361,108.01	142,999	92,991	268,117	20.97	12,786
1998	664,728.08	250,868	163,138	501,590	21.03	23,851
2000	163,387.66	55,160	35,870	127,518	21.10	6,044
2001	1,812,941.45	572,708	372,427	1,440,514	21.11	68,238
2002	1,186,638.54	347,804	226,174	960,465	21.10	45,520
2003	482,889.43	129,849	84,440	398,449	21.07	18,911
2004	57,959.12	14,084	9,159	48,800	21.03	2,320
2005	45,367.19	9,758	6,346	39,021	20.99	1,859
2006	138,063.48	25,583	16,636	121,427	20.89	5,813
2007	65,303.96	9,992	6,498	58,806	20.76	2,833
2008	25,678.51	3,030	1,970	23,709	20.56	1,153
	6,033,024.87	2,089,352	1,358,690	4,674,335		222,936

WOODS RUN #3 OFFICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2033

1980	15,557.38	8,889	5,780	9,777	19.05	513
1982	5,180.96	2,872	1,868	3,313	19.29	172
1983	36,626.27	21,954	14,277	22,349	18.55	1,205
1984	46,864.99	27,580	17,935	28,930	18.70	1,547
1985	13,289.66	7,700	5,007	8,283	18.69	443
1986	84,544.03	48,131	31,299	53,245	18.73	2,843
1987	584,429.17	324,826	211,232	373,197	18.98	19,663
1988	61,232.38	33,292	21,650	39,582	19.09	2,073
1989	106,558.83	56,785	36,927	69,632	19.07	3,651
1990	2,041,172.15	1,063,042	691,288	1,349,884	19.09	70,712
1991	181,253.67	91,642	59,594	121,660	19.31	6,300

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WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1992	84,302.22	41,569	27,032	57,270	19.27	2,972
1993	137,702.35	65,753	42,759	94,943	19.42	4,889
1994	130,908.20	60,519	39,355	91,553	19.48	4,700
1995	70,875.93	31,703	20,616	50,260	19.46	2,583
1996	454,209.21	195,628	127,216	326,993	19.50	16,769
1997	71,092.98	29,326	19,070	52,023	19.58	2,657
1998	54,785.65	21,586	14,037	40,749	19.61	2,078
1999	28,465.65	10,669	6,938	21,528	19.60	1,098
2000	648,980.10	229,544	149,271	499,709	19.64	25,443
2001	5,178,656.63	1,716,725	1,116,374	4,062,283	19.66	206,627
2002	506,218.24	155,915	101,390	404,828	19.66	20,591
2003	14,587.38	4,127	2,684	11,903	19.65	606
2004	293,940.73	75,190	48,896	245,045	19.64	12,477
2005	1,281,401.68	291,006	189,239	1,092,163	19.57	55,808
2006	21,584.04	4,224	2,747	18,837	19.52	965
2009	144,817.12	12,295	7,995	136,822	18.87	7,251
2010	43,690.29	1,739	1,131	42,559	18.08	2,354
	12,342,927.89	4,634,231	3,013,607	9,329,320		478,990
WOODS RUN #4 COMMUNICATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1980	10,712.51	5,922	3,851	6,862	20.37	337
1983	3,657.61	2,142	1,393	2,265	19.64	115
1986	35,933.38	19,832	12,897	23,036	20.09	1,147
1988	9,286.46	4,901	3,187	6,099	20.35	300
1994	20,620.18	9,188	5,975	14,645	20.84	703
1996	744.81	308	200	545	20.96	26
1997	54,555.88	21,604	14,049	40,507	20.97	1,932
2000	23,528.39	7,943	5,165	18,363	21.10	870
2001	795,962.89	251,445	163,513	632,450	21.11	29,960
2002	76,989.54	22,566	14,675	62,315	21.10	2,953
2003	442.71	119	77	366	21.07	17
2004	2,379.61	578	376	2,004	21.03	95
	1,034,813.97	346,548	225,358	809,457		38,455

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WOODS RUN GUARD HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
1978	1,456.15	829	539	917	20.06	46
1980	527,586.95	291,650	189,658	337,929	20.37	16,590
1985	814,275.66	459,170	298,595	515,681	19.91	25,901
1986	14,436.99	7,968	5,182	9,255	20.09	461
1987	3,846.01	2,083	1,355	2,491	20.11	124
1988	8,030.81	4,239	2,757	5,274	20.35	259
1990	60,792.87	30,652	19,932	40,861	20.40	2,003
1991	852.26	417	271	581	20.57	28
1996	24,149.01	9,974	6,486	17,663	20.96	843
1998	15,769.11	5,951	3,870	11,899	21.03	566
2000	6,001.12	2,026	1,317	4,684	21.10	222
2001	15,255.18	4,819	3,134	12,121	21.11	574
2009	605,416.08	48,312	31,417	573,999	20.18	28,444
	2,097,868.20	868,090	564,513	1,533,355		76,061

RACCOON T & D HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5
PROBABLE RETIREMENT YEAR.. 6-2037

1980	4,466.63	2,395	1,557	2,910	21.61	135
1982	6,477,306.43	3,355,892	2,182,312	4,294,994	21.95	195,672
1987	9,723.43	5,127	3,334	6,389	21.29	300
1988	44,445.57	22,854	14,862	29,584	21.50	1,376
1989	146,031.48	73,366	47,709	98,322	21.54	4,565
1990	46,056.95	22,554	14,667	31,390	21.62	1,452
1991	11,020.00	5,246	3,411	7,609	21.74	350
1995	17,797.40	7,400	4,812	12,985	22.13	587
2000	62,880.79	20,417	13,277	49,604	22.36	2,218
2001	4,012.94	1,217	791	3,222	22.41	144
2002	5,351.86	1,503	977	4,375	22.40	195
2003	44,811.29	11,530	7,498	37,313	22.37	1,668
2004	91,719.17	21,233	13,809	77,910	22.41	3,477
2005	21,456.35	4,392	2,856	18,600	22.34	833
2009	73,876.90	5,585	3,632	70,245	21.40	3,282
	7,060,957.19	3,560,711	2,315,504	4,745,452		216,254

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RACCOON S & S HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	2,412,571.26	1,249,953	812,835	1,599,736	21.95	72,881
1988	11,180.00	5,749	3,739	7,441	21.50	346
1991	12,027.76	5,725	3,723	8,305	21.74	382
1996	35,462.54	14,174	9,217	26,246	22.15	1,185
2000	44.99	15	10	35	22.36	2
2002	5,351.86	1,503	977	4,375	22.40	195
2003	2,719.34	700	455	2,264	22.37	101
	2,479,357.75	1,277,819	830,956	1,648,402		75,092
RACCOON GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	1,518,371.46	786,668	511,564	1,006,807	21.95	45,868
1987	2,732.66	1,441	937	1,796	21.29	84
1988	5,314.81	2,733	1,777	3,538	21.50	165
1991	60,628.56	28,859	18,767	41,862	21.74	1,926
1996	10,477.93	4,188	2,723	7,755	22.15	350
1998	32,432.02	11,786	7,665	24,767	22.34	1,109
2004	1,773.48	411	267	1,506	22.41	67
2007	83,517.03	12,152	7,903	75,614	22.02	3,434
2010	367,206.00	13,073	8,501	358,705	20.35	17,627
	2,082,453.95	861,311	560,104	1,522,350		70,630
PREBLE AVE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
2006	13,150,617.89	1,667,498	1,084,361	12,066,257	32.70	368,999
2009	43,868.25	2,351	1,529	42,339	30.93	1,369
	13,194,486.14	1,669,849	1,085,890	12,108,596		370,368

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WOODS RUN TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
2006	9,428,100.47	1,245,452	809,908	8,618,192	31.22	276,047
2008	4,263,403.25	353,010	229,560	4,033,843	30.47	132,387
2010	55,016.50	1,458	948	54,069	27.58	1,960
	13,746,520.22	1,599,920	1,040,416	12,706,104		410,394
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1905	8,881.12	8,881	8,881			
1925	737.36	737	737			
1926	15.05	15	15			
1931	16,963.00	16,963	16,963			
1935	421.35	420	269	152	0.16	152
1940	19.26	19	19			
1942	180.69	174	111	70	1.75	40
1948	22,914.33	21,244	13,584	9,330	3.28	2,845
1949	4,128.17	3,803	2,432	1,696	3.54	479
1950	1,448.04	1,326	848	600	3.80	158
1952	451.75	408	261	191	4.32	44
1958	4,032.50	3,491	2,232	1,801	6.04	298
1965	539.23	435	278	261	8.73	30
1967	6,665.75	5,232	3,346	3,320	9.68	343
1969	11,087.35	8,446	5,401	5,686	10.72	530
1970	11,759.50	8,815	5,637	6,123	11.27	543
1976	6,822.07	4,554	2,912	3,910	14.96	261
1977	22,254.33	14,519	9,284	12,970	15.64	829
1984	794.00	467	299	495	18.70	26
1986	8,506.94	4,716	3,016	5,491	19.89	276
1990	30,264.92	14,445	9,237	21,028	22.73	925
1993	1,317.79	547	350	968	24.98	39
1995	63,828.64	23,827	15,236	48,593	26.44	1,838
1996	253,546.74	89,020	56,923	196,624	27.26	7,213
1998	445,768.99	136,985	87,594	358,175	28.74	12,463
1999	88,722.68	25,233	16,135	72,588	29.57	2,455
2000	57,390.16	15,053	9,626	47,764	30.23	1,580

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OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2001	533,821.31	127,530	81,548	452,273	31.07	14,557
2002	63,282.52	13,625	8,712	54,571	31.90	1,711
2003	527,054.87	100,878	64,506	462,549	32.74	14,128
2004	48,725.92	8,191	5,238	43,488	33.41	1,302
2005	29,620.89	4,259	2,723	26,898	34.25	785
2006	426,148.50	50,797	32,482	393,667	35.09	11,219
2007	131,694.03	12,498	7,992	123,702	35.77	3,458
2008	8,595.14	601	384	8,211	36.62	224
2009	471,071.27	21,198	13,555	457,516	37.16	12,312
2010	6,562,661.19	127,972	81,832	6,480,829	37.71	171,860
2011	2,232,925.00	7,369	4,712	2,228,213	37.75	59,026
	12,105,062.35	884,693	575,310	11,529,753		323,949
	90,818,307.87	27,654,052	17,983,227	72,835,081		3,723,988
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.6	4.10

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1992	271,556.39	254,584	254,526	17,030	1.25	13,624
1993	97,769.71	86,771	86,751	11,019	2.25	4,897
1994	92,380.18	77,368	77,350	15,030	3.25	4,625
1995	63,128.57	49,714	49,703	13,426	4.25	3,159
1998	54,120.57	34,502	34,494	19,627	7.25	2,707
2000	1,080,425.40	580,729	580,598	499,827	9.25	54,035
2001	20,471.30	9,980	9,978	10,493	10.25	1,024
2002	5,904.89	2,583	2,582	3,323	11.25	295
2003	206,707.26	80,099	80,081	126,626	12.25	10,337
2004	15,493.02	5,229	5,228	10,265	13.25	775
2005	244,565.11	70,312	70,296	174,269	14.25	12,229
2006	584,112.45	138,727	138,695	445,417	15.25	29,208
2007	0.08					
2009	5,884.00	515	515	5,369	18.25	294
2010	2,740.38	103	103	2,637	19.25	137
	2,745,259.31	1,391,216	1,390,900	1,354,358		137,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.9	5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 E.D.P. EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2005	312,811.68	312,812	312,812			
2006	555,069.07	527,316	464,092	90,977	0.25	90,977
2007	526,652.67	394,990	347,632	179,021	1.25	143,217
2008	409,085.20	224,997	198,020	211,065	2.25	93,807
2009	2,121,660.75	742,581	653,547	1,468,114	3.25	451,727
2010	1,182,723.21	177,408	156,137	1,026,586	4.25	241,550
2011	382,791.56	9,953	8,760	374,032	4.87	76,803
	5,490,794.14	2,390,057	2,141,000	3,349,795		1,098,081
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.1	20.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1981	4,252.42	4,217	4,217	35	0.25	35
1982	145,352.38	139,291	139,303	6,049	1.25	4,839
1983	114,917.73	106,299	106,308	8,610	2.25	3,827
1984	52,494.51	46,809	46,813	5,682	3.25	1,748
1985	30,684.98	26,337	26,339	4,346	4.25	1,023
1986	177,767.94	146,659	146,671	31,097	5.25	5,923
1987	14,796.06	11,714	11,715	3,081	6.25	493
1988	271,628.35	205,976	205,993	65,635	7.25	9,053
1989	233,968.90	169,627	169,641	64,328	8.25	7,797
1990	263,249.75	182,090	182,105	81,145	9.25	8,772
1991	34,116.35	22,459	22,461	11,655	10.25	1,137
1993	107,936.90	63,866	63,871	44,066	12.25	3,597
1994	102,887.68	57,442	57,447	45,441	13.25	3,430
2000	130,828.73	46,876	46,880	83,949	19.25	4,361
2001	8,530.94	2,773	2,773	5,758	20.25	284
2003	61,839.75	15,973	15,974	45,866	22.25	2,061
2006	945,335.57	149,647	149,661	795,675	25.25	31,512
2009	28,529.47	1,663	1,663	26,866	28.25	951
	2,729,118.41	1,399,718	1,399,835	1,329,284		90,843
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.6	3.33

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1986	496,700.61	491,734	486,029	10,672	0.25	10,672
1987	184,990.21	175,741	173,702	11,288	1.25	9,030
1988	510,290.21	464,364	458,976	51,314	2.25	22,806
1989	204,432.87	177,857	175,794	28,639	3.25	8,812
1990	591,157.13	490,660	484,967	106,190	4.25	24,986
1991	570,224.57	450,477	445,251	124,974	5.25	23,805
1992	516,074.80	387,056	382,565	133,510	6.25	21,362
1993	380,114.64	269,881	266,750	113,365	7.25	15,637
1994	393,988.58	263,972	260,909	133,080	8.25	16,131
1995	105,127.29	66,230	65,462	39,665	9.25	4,288
1996	63,672.70	37,567	37,131	26,542	10.25	2,589
1997	183,835.64	101,110	99,937	83,899	11.25	7,458
2000	195,075.03	83,882	82,909	112,166	14.25	7,871
2001	378,459.71	147,599	145,887	232,573	15.25	15,251
2002	583,922.00	204,373	202,002	381,920	16.25	23,503
2003	298,630.88	92,576	91,502	207,129	17.25	12,007
2004	321,887.03	86,909	85,901	235,986	18.25	12,931
2005	414,543.82	95,345	94,239	320,305	19.25	16,639
2006	2,711,903.67	515,262	509,283	2,202,621	20.25	108,771
2007	861,012.69	129,152	127,653	733,360	21.25	34,511
2008	287,972.35	31,677	31,310	256,662	22.25	11,535
2009	1,165,737.19	81,602	80,655	1,085,082	23.25	46,670
2010	40,000.00	1,200	1,186	38,814	24.25	1,601
	11,459,753.62	4,846,226	4,790,000	6,669,756		458,866

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 14.5 4.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1990	52,622.86	52,623	52,623			
1991	302,860.93	299,075	295,330	7,531	0.25	7,531
1992	378,936.96	355,253	350,805	28,132	1.25	22,506
1993	612,016.76	543,165	536,364	75,653	2.25	33,624
1994	471,241.54	394,665	389,723	81,519	3.25	25,083
1995	179,481.33	141,342	139,572	39,909	4.25	9,390
1996	233,708.27	172,360	170,202	63,506	5.25	12,096
1997	500,403.76	344,028	339,720	160,684	6.25	25,709
1998	20,718.80	13,208	13,043	7,676	7.25	1,059
1999	455,605.57	267,668	264,316	191,290	8.25	23,187
2000	336,713.96	180,984	178,718	157,996	9.25	17,081
2001	45,223.40	22,046	21,770	23,453	10.25	2,288
2002	79,984.00	34,993	34,555	45,429	11.25	4,038
2005	139,720.33	40,170	39,667	100,053	14.25	7,021
2006	58,532.76	13,902	13,728	44,805	15.25	2,938
2008	845.29	116	115	730	17.25	42
2009	697,300.59	61,014	60,249	637,052	18.25	34,907
	4,565,917.11	2,936,612	2,900,500	1,665,418		228,500
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.3	5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
1948	2,126.77	2,127	2,127			
1949	793.12	793	793			
1950	2,840.43	2,840	2,840			
1956	5,139.69	5,140	5,140			
1964	13,322.24	13,322	13,322			
1965	13,465.82	13,466	13,466			
1973	121,771.57	116,901	121,772			
1974	46,187.08	43,554	46,187			
1975	51,782.93	47,977	51,783			
1979	25,533.08	21,933	24,020	1,513	2.82	537
1980	37,038.37	31,186	34,153	2,885	3.16	913
1983	93,763.43	82,221	90,043	3,720	3.90	954
1984	32,712.05	28,263	30,952	1,760	4.21	418
1988	33,272.02	26,797	29,346	3,926	5.50	714
1994	285,989.02	197,847	216,669	69,320	7.46	9,292
2004	52,835.00	19,972	21,872	30,963	11.11	2,787
2005	197,280.91	65,793	72,052	125,229	11.49	10,899
2006	67,376.62	19,202	21,029	46,348	11.92	3,888
2009	202,073.92	23,764	26,025	176,049	13.13	13,408
	1,285,304.07	763,098	823,591	461,713		43,810
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.5	3.41

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
1995	506,642.32	506,642	506,642			
1996	947,402.97	931,581	921,414	25,989	0.25	25,989
1997	4,626,035.15	4,240,686	4,194,404	431,631	1.25	345,305
1998	618,474.57	525,703	519,966	98,509	2.25	43,782
1999	1,801,011.28	1,410,732	1,395,335	405,676	3.25	124,823
2000	5,698,782.20	4,084,317	4,039,741	1,659,041	4.25	390,363
2001	750,078.68	487,551	482,230	267,849	5.25	51,019
2002	2,623,097.41	1,530,053	1,513,354	1,109,743	6.25	177,559
2003	3,273,882.16	1,691,615	1,673,153	1,600,729	7.25	220,790
2004	4,067,287.87	1,830,280	1,810,305	2,256,983	8.25	273,574
2005	14,303,655.50	5,482,591	5,422,755	8,880,901	9.25	960,097
2006	5,433,972.46	1,720,939	1,702,157	3,731,815	10.25	364,080
2007	1,618,774.68	404,694	400,277	1,218,498	11.25	108,311
2008	2,490,594.21	456,526	451,543	2,039,051	12.25	166,453
2009	7,648,609.14	892,593	882,851	6,765,758	13.25	510,623
2010	5,626,280.58	281,314	278,244	5,348,037	14.25	375,301
2011	886,557.80	7,713	7,629	878,929	14.87	59,108
	62,921,138.98	26,485,530	26,202,000	36,719,139		4,197,177
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.7	6.67

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2011

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1991	24,077.77	23,777	23,511	567	0.25	567
1992	44,139.14	41,380	40,918	3,221	1.25	2,577
1993	25,413.74	22,555	22,303	3,111	2.25	1,383
1996	4,448.76	3,281	3,244	1,205	5.25	230
2000	140,159.51	75,336	74,495	65,665	9.25	7,099
2002	77,503.00	33,908	33,529	43,974	11.25	3,909
2004	60,334.98	20,363	20,136	40,199	13.25	3,034
2005	45,054.60	12,953	12,809	32,246	14.25	2,263
2006	36,150.54	8,586	8,490	27,661	15.25	1,814
2007	351.23	66	65	286	16.25	18
	457,633.27	242,205	239,500	218,135		22,894
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.5	5.00

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EXPERIENCED AND ESTIMATED NET SALVAGE

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2006 TRANSACTION YEAR				
353.00	1,755,929.01	690,662.86	3,284.85	687,378.01-
354.00	300,691.02	521,414.23		521,414.23-
355.00	148,339.26			
356.00	366,477.05	164,294.70		164,294.70-
361.00	59,628.10	3,994.57		3,994.57-
362.00	3,653,401.43	636,028.65	676,167.37	40,138.72
364.11	1,204,086.79	2,974,504.38	2,063,342.13	911,162.25-
365.01	4,129,298.58	2,257,989.78	3,644,101.06	1,386,111.28
366.00	37,860.81	154,440.76		154,440.76-
367.00	688,013.59	1,411,295.43	1,372,926.67	38,368.76-
368.00	4,083,145.01	1,825,834.07	2,253,985.22	428,151.15
369.20	108,120.00	922,869.32	490,623.03	432,246.29-
370.00	1,765,577.24	382,385.16		382,385.16-
370.10		615.01		615.01-
373.00	143,868.96	100,537.22		100,537.22-
390.00	11,700.00	17,982.54		17,982.54-
391.00	2,325,698.65			
392.00	4,114,192.52	528.70	383,774.68	383,245.98
393.00	52,414.87			
394.00	231,861.66			
395.00	218,842.95			
396.00			171.32	171.32
397.00	4,687,721.41	657,457.43		657,457.43-
398.00	22,181.88			
	30,109,050.79	12,722,834.81	10,888,376.33	1,834,458.48-
2007 TRANSACTION YEAR				
352.00	6,337.87	2,846.34		2,846.34-
353.00	2,085,188.40	449,283.35	4,349.44-	453,632.79-
354.00	250,647.14	132,580.91	19.78	132,561.13-
355.00	70,960.08	153,116.50	802.95	152,313.55-
356.00	299,758.94	445,233.87	1,819.50	443,414.37-
361.00	162,832.54	76,592.45	2,327.08-	78,919.53-
362.00	2,446,799.86	1,001,407.91	10,780.56-	1,012,188.47-
364.11	1,789,141.81	2,038,159.83	159,017.73	1,879,142.10-
365.01	2,550,918.23	1,622,136.62	341,924.60	1,280,212.02-
366.00	123,160.47	104,720.51		104,720.51-
367.00	1,704,517.89	1,323,265.80	165,412.88	1,157,852.92-
368.00	8,487,377.11	1,479,636.50	142,738.90	1,336,897.60-
369.20	107,223.28	1,095,147.96	41,481.89	1,053,666.07-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2007 TRANSACTION YEAR				
370.00	172,930.63	1,537.51		1,537.51-
370.10		254.56		254.56-
373.00	1,221,928.25	523,233.52		523,233.52-
390.00	85,768.46	28,620.89		28,620.89-
391.00	1,131,485.90			
393.00	10,302.35			
394.00	537,989.39			
395.00	240,513.54			
397.00	4,669,287.56	22,443.96		22,443.96-
398.00	8,133.11			
	28,163,202.81	10,500,218.99	835,761.15	9,664,457.84-
2008 TRANSACTION YEAR				
353.00	5,012,703.15	245,228.42	126,907.30	118,321.12-
354.00	124,177.36	365,123.12		365,123.12-
355.00	1,053.44	6,391.76		6,391.76-
356.00	24,255.60	228,505.37		228,505.37-
361.00	47,183.09	9,388.71		9,388.71-
362.00	3,848,983.96	1,393,893.24	129,257.78	1,264,635.46-
364.11	1,075,834.38	1,784,440.80	476,392.46	1,308,048.34-
365.01	1,494,778.66	1,129,840.66	1,745,609.35	615,768.69
366.00	6.66			
367.00	1,430,003.83	987,499.41	1,157,287.99	169,788.58
368.00	2,666,856.51	1,318,444.53	1,346,682.34	28,237.81
369.20	145,146.75	1,184,341.01	148,660.03	1,035,680.98-
370.00	146,533.42	2,800.86		2,800.86-
370.10		508.30		508.30-
373.00	605,686.12	130,124.36		130,124.36-
390.00	2,688,835.50	592,385.99		592,385.99-
391.10	166,052.69			
391.20	2,262,077.06			
393.00	55,033.56			
394.00	181,158.97			
395.00	133,243.15			
397.00	2,242,907.77		1,000.00	1,000.00
398.00	14,764.26			
	24,367,275.89	9,378,916.54	5,131,797.25	4,247,119.29-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2009 TRANSACTION YEAR				
352.00	139,059.50			
353.00	1,844,736.37	171,685.87	142,211.57	29,474.30-
354.00	780,452.05	575,015.52		575,015.52-
355.00	434,406.25	586,020.60		586,020.60-
356.00	739,495.13	812,008.88	440,205.81	371,803.07-
359.00	4,353.73			
361.00	211,973.57	10,026.43	12,325.82	2,299.39
362.00	6,768,858.89	154,591.79	294,787.68	140,195.89
364.11	790,311.13	3,016,130.74	269,806.22	2,746,324.52-
365.01	3,296,536.36	1,817,556.51	1,048,842.52	768,713.99-
366.00	34,703.36	76,985.13		76,985.13-
367.00	2,387,130.31	1,733,323.79	213,603.04	1,519,720.75-
368.00	6,220,800.44	1,632,221.17	677,934.14	954,287.03-
369.20	134,985.52	2,389,107.51		2,389,107.51-
370.00	222,227.26	6,362.16		6,362.16-
370.10	17,195,615.87	743.42		743.42-
373.00	41,056.63	79,093.35		79,093.35-
390.00	82,183.88	34,696.62		34,696.62-
391.10	580,711.29			
391.20	2,898,224.97			
393.00	56,301.97			
394.00	155,602.51			
395.00	355,062.82			
397.00	3,665,611.75	10,259.34		10,259.34-
398.00	29,686.45			
	49,070,088.01	13,105,828.83	3,099,716.80	10,006,112.03-
2010 TRANSACTION YEAR				
353.00	6,904,113.00	490,794.03	103,561.69	387,232.34-
354.00	1,009,342.00	825,136.95		825,136.95-
355.00	698,032.00	858,212.34		858,212.34-
356.00	285,401.00	352,868.16	66,355.66	286,512.50-
361.00		2,940.06		2,940.06-
362.00	8,350,489.00	146,214.50	750.00	145,464.50-
364.11	1,995,783.00	3,824,595.29	953,015.93	2,871,579.36-
365.01	7,799,167.00	4,311,697.64	3,456,912.89	854,784.75-
366.00	179,274.00	259,451.06		259,451.06-
367.00	769,175.00	963,552.87	553,482.27	410,070.60-
368.00	4,379,371.00	1,563,953.01	657,409.88	906,543.13-
369.20	292,103.00	3,288,741.19	282,609.60	3,006,131.59-

DUQUESNE LIGHT COMPANY.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2010 TRANSACTION YEAR				
370.00	160,954.00	26,058.09		26,058.09-
370.10		245.90		245.90-
373.00	142,839.00	66,968.50		66,968.50-
390.00		8,349.32		8,349.32-
391.10	1,832,529.00			
391.20	2,817,156.00			
393.00	6,174.00			
394.00	2,006,951.00			
395.00	302,860.00			
397.00	1,773,091.00	9,954.73		9,954.73-
398.00	11,765.00			
	41,716,569.00	16,999,733.64	6,074,097.92	10,925,635.72-
TOTAL	173,426,186.50	62,707,532.81	26,029,749.45	36,677,783.36-