

- Q.1. Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.
- A.1. Attachment V-A-1 provides Duquesne Light Company's plant in service by account for the year ending March 31, 2011.

DUQUESNE LIGHT COMPANY
Electric Plant in Service
At March 31, 2011
(Thousands of Dollars)

	<u>Amount</u>
<u>INTANGIBLE</u>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	25,263
Subtotal - Intangible	<u>25,370</u>
<u>TRANSMISSION</u>	
350.0 Land and Land Rights	17,557
352.0 Structures and Improvements	8,932
353.0 Station Equipment	272,040
354.0 Towers and Fixtures	75,627
355.0 Poles and Fixtures	15,690
356.0 Overhead Conductors and Devices	87,462
357.0 Underground Conduit	66,245
358.0 Underground Conductors and Devices	45,986
359.0 Roads and Trails	-
Subtotal - Transmission	<u>589,539</u>
<u>DISTRIBUTION</u>	
360.0 Land and Land Rights	11,058
361.0 Structures and Improvements	52,389
362.0 Station Equipment	387,734
364.0 Poles, Towers and Fixtures	329,639
365.0 Overhead Conductors and Devices	373,364
366.0 Underground Conduit	113,824
367.0 Underground Conductors and Devices	245,428
368.0 Line Transformers	269,660
369.0 Services	92,957
370.0 Meters	104,170
370.1 Meter Communication Devices	2,653
373.0 Street Lighting and Signal Systems	35,432
Subtotal - Distribution	<u>2,018,309</u>
<u>GENERAL PLANT</u>	
389.1 Land and Land Rights	5,892
390.1 Structures and Improvements	90,818
391.0 Office Furniture and Equipment	8,236
392.0 Transportation Equipment	56,860
393.0 Stores Equipment	2,729
394.0 Tools, Shop and Garage Equipment	11,460
395.0 Laboratory Equipment	4,566
396.0 Power Operated Equipment	1,285
397.0 Communication Equipment	62,921
398.0 Miscellaneous Equipment	458
Subtotal - General Plant	<u>245,225</u>

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property

8,100

Total - Electric Plant in Service

\$ 2,886,543

RECAP - Electric Plant in Service

Intangible

\$ 25,370

Transmission

589,539

Distribution

2,018,309

General Plant

253,325

Total - Electric Plant in Service

\$ 2,886,543

- Q.2. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.
- A.2. Attachment V-A-2 compares Duquesne's calculated depreciation reserve versus book reserve by account for the historic and future test years ending March 31, 2010 and March 31, 2011, respectively.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2010

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
Depreciable Plant			
	Transmission Plant		
352	Structures and Improvements		
	Major Structures	3,150,926	3,200,935
	Other Small Structures	1,160,964	1,179,390
	<i>Total Account 352</i>	<u>4,311,890</u>	<u>4,380,325</u>
353	Station Equipment	73,343,586	65,381,335
354	Towers and Fixtures	28,707,256	25,263,588
355	Poles and Fixtures	3,036,230	2,237,643
356	Overhead Conductors and Devices	21,559,765	21,315,472
357	Underground Conduit	20,227,228	17,929,014
358	Underground Conductors and Devices	<u>12,059,999</u>	<u>12,325,291</u>
	Total Transmission Plant	163,245,954	148,832,668
	Distribution Plant		
361	Structures and Improvements		
	Major Structures	19,132,267	18,569,253
	Other Small Structures	8,540,152	8,288,838
	<i>Total Account 361</i>	<u>27,672,419</u>	<u>26,858,091</u>
362	Station Equipment		
	Company Stations	88,591,489	82,953,692
	Customer High Tension	12,906,153	12,084,830
	<i>Total Account 362</i>	<u>101,497,642</u>	<u>95,038,522</u>
364.11	Poles, Towers and Fixtures	120,871,629	124,415,349
365.01	Overhead Conductors and Devices	99,634,427	106,164,732
366	Underground Conduit	38,786,401	33,388,476
367	Underground Conductors and Devices	66,179,805	75,230,742
368	Line Transformers		
	Overhead	53,280,166	42,792,176
	Conventional Distribution	13,844,516	11,119,278
	Network	8,897,244	7,145,856
	Underground Res. Distribution	6,928,614	5,564,744
	<i>Total Account 368</i>	<u>82,950,540</u>	<u>66,622,054</u>
369.2	Services	29,705,203	31,266,182
370	Meters	50,645,309	44,319,829

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2010

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
370.1	Meters - Communication Equipment	2,002,947	1,349,739
373	Street Lighting Equipment	18,252,940	22,860,754
	Total Distribution Plant	638,199,262	627,514,470
	General Plant		
390	Structures and Improvements		
	Major Structures	36,404,657	26,424,156
	Other Small Structures	673,267	488,688
	<i>Total Account 390</i>	37,077,924	26,912,844
391	Office Furniture and Equipment		
	Office Furniture	3,029,946	2,949,951
	EDP Equipment	4,141,960	3,594,603
	<i>Total Account 391</i>	7,171,906	6,544,554
392	Transportation Equipment		
	Passenger Cars	5,533,888	
	Other Than Cars	23,391,144	
	<i>Total Account 392</i>	28,925,032	28,331,037
393	Stores Equipment	1,314,916	1,315,027
394	Tools, Shop and Garage Equipment	6,375,115	6,245,076
395	Laboratory Equipment	3,009,362	2,973,774
396	Power Operated Equipment	721,197	779,673
397	Communication Equipment	24,209,394	23,807,198
398	Miscellaneous Equipment	230,939	229,444
	Total General Plant	109,035,785	97,138,627
	Total Depreciable Plant	910,481,001	873,485,765
	Unrecovered Adjustment for Amortization		
391	Office Furniture and Equipment		
	Office Furniture		2,025,648
	EDP Equipment		5,176,458
	<i>Total Account 391</i>		7,202,106
393	Stores Equipment		366,406
394	Tools, Shop and Garage Equipment		1,969,578

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2010

<u>Depreciable Group</u>	<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)	(2)	(3)
395 Laboratory Equipment		1,391,685
397 Communication Equipment		11,449,377
398 Miscellaneous Equipment		<u>108,505</u>
Total Unrecovered Adjustment for Amortization		22,487,657
Intangible and Nondepreciable Plant		
301 Organization		
302 Franchises and Consents		
303 Misc Intangible Plant		5,688,314
350 Land and Land Rights		
359 Roads and Trails		(2,475)
360 Land and Land Rights		
389 Land and Land Rights		
390.2 Structures and Improvements - Leaseholds		<u>5,047,094</u>
Total Intangible and Nondepreciable Plant		10,732,933
Total Utility Plant	<u>910,481,001</u>	<u>861,731,041</u>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2011

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
Depreciable Plant			
	Transmission Plant		
352	Structures and Improvements		
	Major Structures	3,325,588	3,390,445
	Other Small Structures	1,212,444	1,236,090
	<i>Total Account 352</i>	<u>4,538,032</u>	<u>4,626,535</u>
353	Station Equipment	75,137,643	66,338,201
354	Towers and Fixtures	28,849,023	24,710,788
355	Poles and Fixtures	2,936,515	1,044,303
356	Overhead Conductors and Devices	22,824,441	22,686,629
357	Underground Conduit	21,261,721	19,119,017
358	Underground Conductors and Devices	<u>12,843,690</u>	<u>13,141,447</u>
	Total Transmission Plant	168,391,065	151,666,920
	Distribution Plant		
361	Structures and Improvements		
	Major Structures	19,877,102	19,477,879
	Other Small Structures	8,864,051	8,686,020
	<i>Total Account 361</i>	<u>28,741,153</u>	<u>28,163,899</u>
362	Station Equipment		
	Company Stations	89,491,860	83,119,928
	Customer High Tension	13,521,161	12,558,437
	<i>Total Account 362</i>	<u>103,013,021</u>	<u>95,678,365</u>
364.11	Poles, Towers and Fixtures	125,253,287	128,088,298
365.01	Overhead Conductors and Devices	102,638,060	106,673,213
366	Underground Conduit	40,099,105	34,944,599
367	Underground Conductors and Devices	70,582,938	80,377,235
368	Line Transformers		
	Overhead	55,839,844	45,897,751
	Conventional Distribution Network	14,126,449	11,611,283
	Underground Res. Distribution	9,118,743	7,495,182
	<i>Total Account 368</i>	<u>7,169,222</u>	<u>5,892,766</u>
		86,254,258	70,896,982
369.2	Services	30,814,117	30,681,101
370	Meters	56,493,834	47,157,041

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2011

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
370.1	Meters - Communication Equipment	2,138,265	1,862,067
373	Street Lighting Equipment	<u>18,980,069</u>	<u>23,729,362</u>
	Total Distribution Plant	665,008,107	648,252,162
	General Plant		
390	Structures and Improvements		
	Major Structures	26,769,359	17,407,917
	Other Small Structures	884,693	575,310
	<i>Total Account 390</i>	<u>27,654,052</u>	<u>17,983,227</u>
391	Office Furniture and Equipment		
	Office Furniture	1,391,216	1,390,900
	EDP Equipment	2,390,057	2,141,000
	<i>Total Account 391</i>	<u>3,781,273</u>	<u>3,531,900</u>
392	Transportation Equipment		
	Passenger Cars	7,114,399	
	Other Than Cars	25,735,300	
	<i>Total Account 392</i>	<u>32,849,699</u>	<u>32,244,563</u>
393	Stores Equipment	1,399,718	1,399,835
394	Tools, Shop and Garage Equipment	4,846,226	4,790,000
395	Laboratory Equipment	2,936,612	2,900,500
396	Power Operated Equipment	763,098	823,591
397	Communication Equipment	26,485,530	26,202,000
398	Miscellaneous Equipment	<u>242,205</u>	<u>239,500</u>
	Total General Plant	<u>100,958,413</u>	<u>90,115,116</u>
	Total Depreciable Plant	934,357,585	890,034,198
	Unrecovered Adjustment for Amortization		
391	Office Furniture and Equipment		
	Office Furniture		1,701,454
	EDP Equipment		5,312,458
	<i>Total Account 391</i>		<u>7,013,912</u>
393	Stores Equipment		347,591
394	Tools, Shop and Garage Equipment		1,928,768

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF MARCH 31, 2011

<u>Depreciable Group</u>	<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)	(2)	(3)
395 Laboratory Equipment		1,294,465
397 Communication Equipment		11,091,247
398 Miscellaneous Equipment		<u>107,761</u>
Total Unrecovered Adjustment for Amortization		21,783,744
Intangible and Nondepreciable Plant		
301 Organization		
302 Franchises and Consents		
303 Misc Intangible Plant		6,779,557
350 Land and Land Rights		
359 Roads and Trails		(2,475)
360 Land and Land Rights		
389 Land and Land Rights		
390.2 Structures and Improvements - Leaseholds		<u>4,052,099</u>
Total Intangible and Nondepreciable Plant		10,829,181
Total Utility Plant	<u><u>934,357,585</u></u>	<u><u>879,079,635</u></u>

- Q.3. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.
- A.3. Attachment V-A-3 provides Duquesne Light Company's plant in service and applicable reserves by account as of March 31, 2010 and as of March 31, 2011.

DUQUESNE UGHT COMPANY
Original Plant Costs
Balances As of March 31, 2011
(Thousands of Dollars)

	Original Cost 3/31/2010	Additions	Retirements	Transfers & Adjustments	Original Cost 3/31/2011
INTANGIBLE					
301.0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302.0 Franchises and Consents	7	-	-	-	7
303.0 Miscellaneous Intangible Plant	19,993	6,860	1,590	-	25,263
Subtotal- Intangible	<u>20,100</u>	<u>6,860</u>	<u>1,590</u>	<u>-</u>	<u>25,370</u>
TRANSMISSION					
350.0 Land and Land Rights	12,311	5,246	-	-	17,557
352.0 Structures and Improvements	8,932	-	-	-	8,932
353.0 Station Equipment	233,455	45,489	6,904	-	272,040
354.0 Towers and Fixtures	69,421	7,215	1,009	-	75,627
355.0 Poles and Fixtures	12,482	3,907	698	-	15,690
356.0 Overhead Conductors and Devices	76,470	11,278	285	-	87,462
357.0 Underground Conduit	62,404	3,841	-	-	66,245
358.0 Underground Conductors and Devices	42,247	3,738	-	-	45,986
359.0 Roads and Trails	-	-	-	-	-
Subtotal - Transmission	<u>517,723</u>	<u>80,713</u>	<u>8,897</u>	<u>-</u>	<u>589,539</u>
DISTRIBUTION					
360.0 Land and Land Rights	11,058	-	-	-	11,058
361.0 Structures and Improvements	52,389	-	-	-	52,389
362.0 Station Equipment	357,791	38,294	8,350	-	387,734
364.0 Poles, Towers and Fixtures	315,048	16,587	1,996	-	329,639
365.0 Overhead Conductors and Devices	327,743	53,420	7,799	-	373,364
366.0 Underground Conduit	107,428	6,575	179	-	113,824
367.0 Underground Conductors and Devices	240,117	6,080	769	-	245,428
368.0 Line Transformers	257,594	16,445	4,379	-	269,660
369.0 Services	86,383	6,866	292	-	92,957
370.0 Meters	102,948	4,036	161	-	106,823
373.0 Street Lighting and Signal Systems	35,274	301	143	-	35,432
Subtotal - Distribution	<u>1,893,775</u>	<u>148,603</u>	<u>24,069</u>	<u>-</u>	<u>2,018,309</u>
GENERAL PLANT					
389.0 Land and Land Rights	5,892	-	-	-	5,892
390.1 Structures and Improvements	94,293	9,095	12,569	-	90,818
391.0 Office Furniture and Equipment	11,363	1,523	4,650	-	8,236
392.0 Transportation Equipment	50,447	6,413	-	-	56,860
393.0 Stores Equipment	2,735	-	6	-	2,729
394.0 Tools, Shop and Garage Equipment	13,427	40	2,007	-	11,460
395.0 Laboratory Equipment	4,869	-	303	-	4,566
396.0 Power Operated Equipment	1,285	-	-	-	1,285
397.0 Communication Equipment	58,675	6,019	1,773	-	62,921
398.0 Miscellaneous Equipment	469	-	12	-	458
Subtotal - General Plant	<u>243,455</u>	<u>23,090</u>	<u>21,319</u>	<u>-</u>	<u>245,225</u>
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390.2 Improvements Leased Property	9,478	-	1,378	-	8,100
Total - Electric Plant In Service	<u><u>2,684,531</u></u>	<u><u>259,266</u></u>	<u><u>57,254</u></u>	<u><u>-</u></u>	<u><u>2,886,543</u></u>
RECAP					
	Original Cost 3/31/2010	Additions	Retirements	Transfers & Adjustments	Original Cost 3/31/2011
Intangible	20,100	6,860	1,590	-	25,370
Transmission	517,723	80,713	8,897	-	589,539
Distribution	1,893,775	148,603	24,069	-	2,018,309
General Plant	252,933	23,090	22,698	-	253,325
Total YTD ° Electric Plant in Service	<u><u>2,684,531</u></u>	<u><u>259,266</u></u>	<u><u>57,254</u></u>	<u><u>-</u></u>	<u><u>2,886,543</u></u>

DUQUESNE LIGHT COMPANY

Reserve Balances As of March 31, 2011
(Thousands of Dollars)

	Book Reserve	Provisions	Retirements	Transfers & Adjustments	Book Reserve
TRANSMISSION					
350.0 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
352.0 Structures and Improvements	4,380	292	2	-	4,674
353.0 Station Equipment	65,381	7,734	(7,150)	-	65,965
354.0 Towers and Fixtures	25,264	1,610	(1,714)	-	25,160
355.0 Poles and Fixtures	2,238	300	(1,362)	-	1,176
358.0 Overhead Conductors and Devices	21,315	1,533	(264)	-	22,584
357.0 Underground Conduit	17,929	1,203	-	-	19,132
358.0 Underground Conductors and Devices	12,325	746	-	-	13,071
359.0 Roads and Trails	(2)	-	-	-	(2)
Subtotal - Transmission	148,830	13,417	(10,488)	-	151,759
DISTRIBUTION					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	26,858	1,294	19	-	28,171
362.0 Station Equipment	95,039	9,095	(9,168)	-	94,966
364.0 Poles, Towers and Fixtures	124,415	6,930	(3,735)	-	127,610
365.0 Overhead Conductors and Devices	106,165	8,063	(8,318)	-	105,909
366.00 Underground Conduit	33,388	2,069	(215)	-	35,242
367.00 Underground Conductors and Devices	75,231	5,390	(269)	-	80,352
368.00 Line Transformers	66,622	8,103	(3,967)	-	70,758
369.0 Services	31,266	1,515	(2,773)	-	30,009
370.0 Meters	45,670	3,165	(84)	-	48,750
373.0 Street Lighting and Signal Systems	22,861	1,050	(9)	-	23,901
Subtotal - Distribution	627,514	46,674	(28,519)	-	645,669
GENERAL PLANT					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	26,913	3,276	(12,396)	-	17,793
391.0 Office Furniture and Equipment	(658)	2,535	(4,650)	-	(2,773)
392.0 Transportation Equipment	28,331	3,914	-	-	32,245
393.0 Stores Equipment	949	110	(6)	-	1,052
394.0 Tools, Shop and Garage Equipment	4,275	599	(2,007)	-	2,867
395.0 Laboratory Equipment	1,582	229	(303)	-	1,508
396.0 Power Operated Equipment	780	44	-	-	824
397.0 Communication Equipment	12,358	4,498	(1,600)	-	15,256
398.0 Miscellaneous Equipment	121	22	(12)	-	132
Subtotal - General Plant	74,651	15,227	(20,974)	-	68,904
Total Accum Depreciation - Electric Plant in Service					
INTANGIBLE					
301.0 Organization	Non-Depreciable	-	-	-	Non-Depreciable
302.0 Franchises and Consents	Non-Depreciable	-	-	-	Non-Depreciable
303.0 Miscellaneous Intangible Plant	5,688	2,681	(1,590)	-	6,780
Subtotal - Intangible	5,688	2,681	(1,590)	-	6,780
GENERAL PLANT - LEASEHOLD IMPROVEMENTS					
390.2 Improvements Leased Property	5,047	383	(1,378)	-	4,052
Subtotal - General Plant	5,047	383	(1,378)	-	4,052
Total- Accumulated Amortization					
	858,303	87,593	(58,772)	-	887,124
RECAP					
	Book Reserve	Provisions	Retirements	Transfers & Adjustments	Book Reserve
Intangible	5,688	2,681	(1,590)	-	6,780
Transmission	148,830	13,417	(10,488)	-	151,759
Distribution	627,514	46,674	(28,519)	-	645,669
General Plant	79,698	15,610	(22,352)	-	72,956
Total- Accumulated Depreciation and Amortization	861,731	78,383	(62,950)	-	877,164

- Q.4. Provide a schedule showing details of rate case adjustments.
- A.4. Schedules of rate adjustments are set forth in Schedules C and D of DLC Exhibit 2 (Futures). Schedules C-2 and D-3 provide a summary of the adjustments.

- Q.1. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.
- A.1. Attachment V-B-1 compares Duquesne's calculated versus book depreciation accruals by function and by account for the test year ending March 31, 2011.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED VS. BOOK
DEPRECIATION ACCRUALS AS OF MARCH 31, 2011

	<u>Depreciable Group</u> (1)	<u>Calculated Depreciation Accruals</u> (2)	<u>Book Depreciation Accruals</u> (3)
Depreciable Plant			
	Transmission Plant		
352	Structures and Improvements		
	Major Structures	181,228	218,462
	Other Small Structures	61,066	73,612
	<i>Total Account 352</i>	<u>242,294</u>	<u>292,074</u>
353	Station Equipment	8,917,803	7,734,080
354	Towers and Fixtures	1,268,811	1,610,032
355	Poles and Fixtures	441,368	300,033
356	Overhead Conductors and Devices	1,755,745	1,532,761
357	Underground Conduit	1,221,442	1,202,868
358	Underground Conductors and Devices	<u>853,644</u>	<u>745,570</u>
	Total Transmission Plant	14,701,107	13,417,418
	Distribution Plant		
361	Structures and Improvements		
	Major Structures	825,293	862,757
	Other Small Structures	412,534	431,261
	<i>Total Account 361</i>	<u>1,237,827</u>	<u>1,294,018</u>
362	Station Equipment		
	Company Stations	9,130,489	8,212,844
	Customer High Tension	981,176	882,565
	<i>Total Account 362</i>	<u>10,111,665</u>	<u>9,095,409</u>
364.11	Poles, Towers and Fixtures	7,151,483	6,930,391
365.01	Overhead Conductors and Devices	10,046,020	8,062,735
366	Underground Conduit	1,994,513	2,068,703
367	Underground Conductors and Devices	5,520,634	5,389,549
368	Line Transformers		
	Overhead	5,746,388	5,357,508
	Conventional Distribution Network	1,345,788	1,254,713
	Underground Res. Distribution	910,255	848,655
	<i>Total Account 368</i>	<u>688,837</u>	<u>642,221</u>
		8,691,268	8,103,097
369.2	Services	1,540,757	1,515,430
370	Meters	7,921,805	3,158,981

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED VS. BOOK
DEPRECIATION ACCRUALS AS OF MARCH 31, 2011

	<u>Depreciable Group</u> (1)	<u>Calculated Depreciation Accruals</u> (2)	<u>Book Depreciation Accruals</u> (3)
370.1	Meters - Communication Equipment	369,658	5,837
373	Street Lighting Equipment	827,626	1,049,993
	Total Distribution Plant	55,413,256	46,674,143
	General Plant		
390	Structures and Improvements		
	Major Structures	3,400,039	2,991,443
	Other Small Structures	323,949	285,019
	<i>Total Account 390</i>	3,723,988	3,276,462
391	Office Furniture and Equipment		
	Office Furniture	137,346	519,064
	EDP Equipment	1,098,081	2,015,501
	<i>Total Account 391</i>	1,235,427	2,534,565
392	Transportation Equipment		
	Passenger Cars	**	**
	Other Than Cars	**	**
	<i>Total Account 392</i>		
393	Stores Equipment	90,843	109,829
394	Tools, Shop and Garage Equipment	458,866	598,749
395	Laboratory Equipment	228,500	228,816
396	Power Operated Equipment	**	**
397	Communication Equipment	4,197,177	4,498,418
398	Miscellaneous Equipment	22,894	22,490
	Total General Plant	9,957,695	11,269,329
	Total Depreciable Plant	80,072,058	71,360,890
	Unrecovered Adjustment for Amortization		
391	Office Furniture and Equipment		
	Office Furniture	170,145	
	EDP Equipment	531,246	
	<i>Total Account 391</i>	701,391	
393	Stores Equipment	34,759	
394	Tools, Shop and Garage Equipment	192,877	

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED VS. BOOK
DEPRECIATION ACCRUALS AS OF MARCH 31, 2011

<u>Depreciable Group</u>	<u>Calculated Depreciation Accruals</u>	<u>Book Depreciation Accruals</u>
(1)	(2)	(3)
395 Laboratory Equipment	129,447	
397 Communication Equipment	1,109,125	
398 Miscellaneous Equipment	10,776	
Total Unrecovered Adjustment for Amortization	2,178,374	
Intangible and Nondepreciable Plant		
301 Organization		
302 Franchises and Consents		
303 Misc Intangible Plant		
350 Land and Land Rights		
359 Roads and Trails		
360 Land and Land Rights		
389 Land and Land Rights		
390.2 Structures and Improvements - Leaseholds		
Total Intangible and Nondepreciable Plant		
Total Utility Plant	82,250,432	71,360,890

- Q.2. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:
- a) For the purpose of this filing.
 - b) For the purpose of the most recent rate filing prior to the current proceeding.
 - c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
 - d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.
- A.2.
- a) Attachment V-B-2, columns 4 & 5, provides Duquesne's survivor curve and annual estimated accrual rate for the future test year.
 - b) Attachment V-B-2, columns 2 & 3, provides Duquesne's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
 - c) Attachment V-B-2, column 6, provides an explanation for any major change in annual rate by account. Changes reflect new life study characteristics and amortization of certain accounts.
 - d) The depreciation methods and procedures used in this filing are the same as those used in the previous filing. The survivor curve estimates are based on a service life study as described in Exhibit JJS2 in the section titled, Estimation of Survivor Curves.

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AT MARCH 31, 2011

Depreciable Group (1)	Most Recent Filing		Current Filing		Reason For Accrual Change (6)	
	Curve (2)	Rate (3)	Curve (4)	Rate (5)		
Depreciable Plant						
Transmission Plant						
352	Structures and Improvements					
	Major Structures	60-R2.5 *	3.70	55-R3 *	2.90	a
	Other Small Structures	45-R3	2.62	45-R3	2.27	c
	Total Account 352		3.32		2.71	
353	Station Equipment	42-S0.5	3.17	41-S0	3.28	a
354	Towers and Fixtures	65-R4	1.99	70-R3	1.68	a
355	Poles and Fixtures	50-R4	2.17	50-R2.5	2.81	a
356	Overhead Conductors and Devices	55-R3	1.91	55-R3	2.01	c
357	Underground Conduit	60-S3	1.92	60-R4	1.84	a
358	Underground Conductors and Devices	60-R3	1.71	55-R4	1.86	a
359	Roads and Trails	55-R4	3.19	N/A	N/A	
Distribution Plant						
361	Structures and Improvements					
	Major Structures	60-R2.5 *	2.90	65-R2.5 *	2.45	a
	Other Small Structures	45-R3	2.20	45-R3	2.21	c
	Total Account 361		2.68		2.36	
362	Station Equipment					
	Company Stations	53-R1.5	2.69	53-R1	2.57	a
	Customer High Tension	39-R0.5	3.44	40-R0.5	3.00	a
	Total Account 362		2.76		2.61	
364.11	Poles, Towers and Fixtures	50-R2	2.16	50-R2	2.17	c
365.01	Overhead Conductors and Devices	50-R1	2.45	48-R1	2.69	a
366	Underground Conduit	70-R4	2.02	70-R4	1.75	c
367	Underground Conductors and Devices	50-R1.5	2.20	50-R1.5	2.25	c
368	Line Transformers					
	Overhead	44-S0	3.15	40-S0	3.33	a
	Conventional Distribution	46-R1	2.84	44-R1	3.13	a
	Network	50-R2	2.55	50-R1	2.77	a
	Underground Res. Distribution	36-R2	3.56	40-R1.5	3.27	a
	Total Account 368					
369.2	Services	60-R3	1.60	65-R3	1.66	a
370	Meters	30-R2.5	2.84	31-R2.5 *	7.60	a
370.1	Meters - Communication Equipment	10-S3	7.25	10-S3	13.93	c
373	Street Lighting Equipment	25-S0	2.41	27-R0.5	2.34	a
					2.76	
General Plant						
390	Structures and Improvements					
	Major Structures	55-R1.5 *	4.68	55-R1.5 *	4.32	c
	Other Small Structures	45-R3	2.70	45-R3	2.68	c
	Total Account 390		4.60		4.10	
391	Office Furniture and Equipment					
	Office Furniture	20-SQ	5.00	20-SQ		b
	EDP Equipment	5-SQ	20.00	5-SQ	5.00	b
	Used Equipment	7-SQ	0.00	N/A	20.00	
	Total Account 391		8.05		15.00	
392	Transportation Equipment					
	Passenger Cars		**		**	
	Other Than Cars		**		**	

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AT MARCH 31, 2011

	Depreciable Group (1)	Most Recent Filing		Current Filing		Reason For Accrual Change (6)
		Curve (2)	Rate (3)	Curve (4)	Rate (5)	
	<i>Total Account 392</i>					
393	Stores Equipment	30-SQ	3.33	30-SQ	3.33	b
394	Tools, Shop and Garage Equipment	25-SQ	4.00	25-SQ	4.00	b
395	Laboratory Equipment	20-SQ	5.00	20-SQ	5.00	b
396	Power Operated Equipment	19-S0.5	**	20-S0.5	**	b
397	Communication Equipment	15-SQ	6.67	15-SQ	6.67	b
398	Miscellaneous Equipment	20-SQ	5.00	20-SQ	5.00	b

* Life Span procedure used. Curve shown is interim survivor curve.

** Annual Accrual is charged to a clearing account.

a - New Life Study Characteristics

b - Amortization Account

c - Plant Activity

- Q.1. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.
- A.1. Exhibit JJS2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

- Q.1. Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.
- A.1. a) Attachment V-D-1a provides Duquesne's surviving original cost electric plant in service, book depreciation reserve, annual depreciation accruals, survivor curve, future depreciation accruals, and composite remaining life for the historic and future test years.

DUQUESNE LIGHT COMPANY

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

Depreciable Group (1)	Survivor Curve (2)	Original Cost at March 31, 2010 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (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	2.93
	Other Small Structures	45-R3	2,686,912.59	1,179,390	1,507,522	61,764	2.30
	<i>Total Account 352</i>		<u>8,931,940.75</u>	<u>4,380,325</u>	<u>4,551,614</u>	<u>244,889</u>	2.74
353	Station Equipment	41-S0	233,455,401.04	65,381,335	168,074,066	7,445,068	3.19
354	Towers and Fixtures	70-R3	69,421,147.49	25,263,588	44,157,562	1,145,549	1.65
355	Poles and Fixtures	50-R2.5	12,481,637.97	2,237,643	10,243,992	319,415	2.56
356	Overhead Conductors and Devices	55-R3	76,469,758.88	21,315,472	55,154,290	1,534,433	2.01
357	Underground Conduit	60-R4	62,404,194.41	17,929,014	44,475,183	1,157,596	1.85
358	Underground Conductors and Devices	55-R4	<u>42,247,497.65</u>	<u>12,325,291</u>	<u>29,922,207</u>	<u>782,841</u>	1.85
	Total Transmission Plant		505,411,578.19	148,832,668	356,578,914	12,629,791	2.50
Distribution Plant							
361	Structures and Improvements						
	Major Structures	65-R2.5 *	33,732,292.22	18,569,253	15,163,044	868,045	2.57
	Other Small Structures	45-R3	18,657,082.83	8,288,838	10,368,246	420,457	2.25
	<i>Total Account 361</i>		<u>52,389,375.05</u>	<u>26,858,091</u>	<u>25,531,290</u>	<u>1,288,502</u>	2.46
362	Station Equipment						
	Company Stations	53-R1	325,049,958.37	82,953,692	242,096,270	8,132,976	2.50
	Customer High Tension	40-R0.5	32,741,120.37	12,084,830	20,656,289	1,016,508	3.10
	<i>Total Account 362</i>		<u>357,791,078.74</u>	<u>95,038,522</u>	<u>262,752,559</u>	<u>9,149,484</u>	2.56
364.11	Poles, Towers and Fixtures	50-R2	315,048,144.49	124,415,349	190,632,801	6,749,815	2.14
365.01	Overhead Conductors and Devices	48-R1	327,743,286.54	106,164,732	221,578,557	8,248,324	2.52
366	Underground Conduit	70-R4	107,428,069.82	33,388,476	74,039,597	1,905,540	1.77
367	Underground Conductors and Devices	50-R1.5	240,116,953.98	75,230,742	164,886,214	5,542,792	2.31
368	Line Transformers						
	Overhead	40-S0	166,056,140.87	42,792,176	123,263,968	5,596,424	3.37
	Conventional Distribution	44-R1	40,601,794.65	11,119,278	29,482,520	1,298,431	3.20
	Network	50-R1	31,017,083.08	7,145,856	23,871,226	865,718	2.79
	Underground Res. Distribution	40-R1.5	19,918,962.08	5,564,744	14,354,223	654,710	3.29
	<i>Total Account 368</i>		<u>257,593,980.68</u>	<u>66,622,054</u>	<u>190,971,937</u>	<u>8,415,283</u>	

DUQUESNE LIGHT COMPANY

ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY 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	<u>35,274,310.38</u>	<u>22,860,754</u>	<u>12,413,554</u>	<u>885,611</u>	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	<u>5,060,860.38</u>	<u>488,688</u>	<u>2,888,884</u>	<u>91,790</u>	31.5	1.81
	<i>Total Account 390</i>		94,292,513.29	26,912,844	67,379,669	7,143,384	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	<u>6,784,736.50</u>	<u>3,594,603</u>	<u>3,190,134</u>	<u>1,357,165</u>	2.4	20.00
	<i>Total Account 391</i>		11,362,524.81	6,544,554	4,817,970	1,586,194	3.0	13.96
392	Transportation Equipment							
	Passenger Cars		9,133,526.96			**		
	Other Than Cars		<u>41,313,378.01</u>			**		
	<i>Total Account 392</i>		50,446,904.97	28,331,037	22,115,869			
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	<u>469,398.11</u>	<u>229,444</u>	<u>239,956</u>	<u>23,454</u>	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			<u><u>2,625,691,154.59</u></u>	<u><u>873,485,765</u></u>	<u><u>1,752,205,431</u></u>	<u><u>77,166,166</u></u>		

DUQUESNE LIGHT COMPANY

ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY 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 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY 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 Network	44-R1	43,001,953.52	11,611,283	31,390,673	1,345,788	23.3	3.13
		50-R1	32,865,189.82	7,495,182	25,370,011	910,255	27.9	2.77
	Underground Res. Distribution	40-R1.5	<u>21,085,389.43</u>	<u>5,892,766</u>	<u>15,192,620</u>	<u>688,837</u>	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 UTILITY 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>		<u>90,818,307.87</u>	<u>17,983,227</u>	<u>72,835,081</u>	<u>3,723,988</u>	<u>19.6</u>	<u>4.10</u>
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>		<u>8,236,053.45</u>	<u>3,531,900</u>	<u>4,704,153</u>	<u>1,235,427</u>	<u>3.8</u>	<u>15.00</u>
392	Transportation Equipment							
	Passenger Cars		15,546,347.96			**		
	Other Than Cars		41,313,378.01			**		
	<i>Total Account 392</i>		<u>56,859,725.97</u>	<u>32,244,563</u>	<u>24,615,164</u>			
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			<u>2,818,565,597.50</u>	<u>890,034,198</u>	<u>1,928,531,423</u>	<u>80,072,058</u>		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY 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)
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.

- Q.2. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.
- A.2. Examples of detailed depreciation calculations by vintage within account at March 31, 2011 are set forth in Exhibit JJS2 and attached.

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 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 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 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

- Q.1. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.
- A.1. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, Methods Used in the Study of Exhibit JJS2.

- Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:
- a. Balance sheet, in the form available.
 - b. Statement of income.
 - c. Plant in service.
 - d. Accumulated depreciation.
- A.1. See below:
- a. Attachment VI-A provides Duquesne Light Company's projected balance sheet by FERC account as of March 31, 2011, and actual balance sheets by FERC account as of March 31, 2010, 2009, and 2008.
 - b. Attachment VI-B provides Duquesne Light Company's projected income statement by FERC account for the year ending March 31, 2011, and actual income statements by FERC account for the years ended March 31, 2010, 2009, and 2008.
 - c. Attachment VI-C provides Duquesne Light Company's projected plant in service balances by FERC account for the year ending March 31, 2011 and actual plant in service balances by FERC account for the years ended March 31, 2010, 2009 and 2008.
 - d. Attachment VI-D provides Duquesne Light Company's projected accumulated depreciation and accumulated amortization by FERC account as of March 31, 2011, and actual accumulated depreciation and accumulated amortization by FERC account as of March 31, 2010, 2009 and 2008.

DUQUESNE LIGHT COMPANY
BALANCE SHEET
As of March 31,

	2008	2009	2010	Projected 2011
ASSETS AND OTHER DEBITS				
UTILITY PLANT				
Utility Plant (101-106)	\$ 2,426,225,900	\$ 2,510,378,074	\$ 2,684,530,817	\$ 2,886,542,856
Construction Work In Progress (107)	114,942,320	148,449,859	125,346,586	147,341,185
Total Utility Plant	2,541,168,220	2,658,827,933	2,809,877,403	3,033,884,041
Accum. Prov. For Depr. Amort. Depl (108, 110, 11, 115)	(798,525,071)	(831,418,420)	(850,348,452)	(865,427,098)
Net Utility Plant	1,742,643,149	1,827,409,513	1,959,528,951	2,168,456,943
OTHER PROPERTY AND INVESTMENTS				
Nonutility Property (121)	1,430,206	1,430,206	1,437,652	1,437,652
Accum. Prov. For Depr. And Amort. (122)	(1,090,663)	(1,090,663)	(1,090,663)	(1,090,663)
Investments in Subsidiary Company (123.1)	7,035,051	7,190,714	7,324,881	7,459,881
Other Investments (124)	530,515	317,256	268,909	250,000
Other Special Funds (128)	1,215,212	1,103,205	1,169,612	1,100,000
Special Funds (129)	58,180,455	10,000	10,000	10,000
Long-Term Portion of Derivative Assets (175.1)	-	-	1,071,000	-
Total Other Property and Investments	67,300,776	8,960,718	10,191,391	9,166,870
CURRENT AND ACCRUED ASSETS				
Cash (131)	3,716,676	8,245,308	2,752,982	2,000,000
Special Deposits (132-134)	46,190	46,652	-	-
Working Funds (135)	26,679	26,679	-	-
Temporary Cash Investments (136)	16,890,000	25,062,000	3,586,000	3,000,000
Customer Accounts Receivable (142)	127,506,946	126,724,665	129,845,689	136,728,071
Other Accounts Receivable (143)	11,981,731	7,457,903	4,985,857	4,800,000
Accum. Prov. For Uncollectible Acct. - Credit (144)	(23,852,524)	(20,176,561)	(20,584,772)	(21,000,000)
Accounts Receivable Assoc. Comp. (146)	908,308	1,185,190	710,235	-
Plant Materials & Operating Supplies (154)	16,951,018	15,839,020	17,787,469	16,100,000
Prepayments (165)	35,907,372	34,745,097	30,763,860	29,559,473
Interest & Dividends Receivable (171)	127,677	29,273	459	616,486
Miscellaneous Current and Accrued Assets (174)	240,524	4,012,732	1,827,899	1,500,000
Derivative Instrument Assets (175)	-	-	1,133,891	-
(Less) Long-Term Portion of Derivative Assets (175.1)	-	-	(1,071,000)	-
Total Current and Accrued Assets	190,450,597	203,197,958	171,738,569	173,304,030
DEFERRED DEBITS				
Unamortized Debt Expense (181)	5,319,206	5,612,338	2,457,925	5,626,811
Other Regulatory Assets (182.3)	264,085,842	464,377,511	520,798,460	509,940,689
Clearing Accounts (184)	-	17,404	-	-
Miscellaneous Deferred Debits (186)	3,013,972	473,635	(71,537)	(192,312)
Unamortized Loss on Reacquired Debt (189)	44,221,928	41,464,319	41,194,978	38,531,065
Accumulated Deferred Income Taxes (190)	95,258,142	144,066,135	164,214,560	100,572,002
Total Deferred Debits	411,899,090	656,011,342	728,594,386	654,478,255
TOTAL ASSETS	2,412,293,612	2,695,579,531	2,870,053,297	3,005,406,098

DUQUESNE LIGHT COMPANY
BALANCE SHEET
As of March 31,

	2008	2009	2010	Projected 2011
LIABILITIES AND OTHER CREDIT				
PROPRIETY CAPITAL				
Common Stock Issued (201)	\$ 10	\$ 10	\$ 10	\$ 10
Preferred Stock Issued (204)	107,935,500	107,935,500	107,935,500	107,935,500
Premium on Capital Stock (207)	137,344	137,344	137,344	137,344
Other Paid-in-Capital (208-211)	988,426,521	988,426,521	988,426,521	988,426,521
Capital Stock Expense (214)	(2,162,283)	(2,162,283)	(2,162,283)	(2,162,283)
Retained Earnings (215, 215.2, 216)	108,625,118	83,977,633	92,796,176	310,472,075
Accumulated Other Comprehensive Income (219)	(7,283,232)	(7,677,376)	(10,586,695)	(10,886,288)
Total Propriety Capital	<u>1,195,678,978</u>	<u>1,170,637,349</u>	<u>1,176,546,573</u>	<u>1,393,922,879</u>
LONG TERM DEBT				
Bonds (221)	200,000,000	300,000,000	300,000,000	300,000,000
Other Long-Term Debt (224)	142,175,000	142,175,000	142,175,000	303,652,519
Unamortized Discount on Long-Term Debt-Debit (226)	(83,459)	(63,429)	(42,974)	(22,519)
Total Long-term Debt	<u>342,091,541</u>	<u>442,111,571</u>	<u>442,132,026</u>	<u>603,630,000</u>
OTHER NON-CURRENT LIABILITIES				
Accumulated Provision for Injuries and Damages (228.2)	6,587,171	3,560,979	5,376,048	5,300,000
Accumulated Provision for Pensions and Benefits (228.3)	58,092,061	51,391,110	55,412,119	55,073,816
Accumulated Miscellaneous Operating Provisions (228.4)	2,485,000	1,800,000	1,800,000	1,800,000
Long-Term Portion of Derivative Liab (244.1)	-	-	31,328,134	-
Total Other Non-Current Liabilities	<u>67,164,232</u>	<u>56,752,089</u>	<u>93,916,301</u>	<u>62,173,816</u>
CURRENT & ACCRUED LIABILITIES				
Notes Payable (231)	15,000,000	-	10,000,000	-
Accounts Payable (232)	35,589,737	47,163,027	42,378,461	47,393,939
Notes Payable to Associated Companies (233)	-	30,000,000	100,000,000	106,554,699
Accounts Payable to Associated Companies (234)	86,684,995	78,577,301	58,687,591	4,235,000
Customer Deposits (235)	2,463,623	5,315,018	7,124,052	7,000,000
Taxes Accrued (236)	48,028,249	38,459,618	10,035,079	7,598,042
Interest Accrued (237)	8,912,446	9,556,513	10,152,000	10,465,663
Dividends Declared (238)	1,554,444	1,554,444	1,553,635	1,553,635
Tax Collections Payable (241)	1,736,922	1,396,608	1,657,805	1,500,000
Miscellaneous Current & Accrued Liabilities (242)	23,929,685	23,494,404	23,356,533	13,372,687
Derivative Instrument Liabilities (244)	-	-	33,338,071	-
(Less) Long-Term Portion Of Derivative (244.1)	-	-	(31,328,134)	-
Total Current & Accrued Liabilities	<u>223,900,101</u>	<u>235,516,933</u>	<u>266,955,093</u>	<u>199,673,665</u>
OTHER DEFERRED CREDITS				
Customer Advances for Construction (252)	62,627	54,153	12,851	-
Other Deferred Credits (253)	73,683,642	249,221,475	302,101,929	178,987,500
Other Regulatory Liabilities (254)	33,804,701	3,955,462	15,798,897	50,299,055
Accumulated Deferred Investment Tax Credit (255)	4,722,836	3,268,145	1,632,845	-
Unamortized Gain on Reacquired Debt (257)	229,175	109,511	-	-
Accum. Deferred Income Taxes-Other Property (282)	182,299,575	186,003,127	203,307,211	202,581,093
Accum. Deferred Income Taxes-Other (283)	288,656,204	347,949,716	367,649,571	314,138,089
Total Other Deferred Credits	<u>583,458,760</u>	<u>790,561,589</u>	<u>890,503,304</u>	<u>746,005,737</u>
TOTAL LIABILITIES AND STOCKHOLDER EQUITY	<u><u>2,412,293,612</u></u>	<u><u>2,695,579,531</u></u>	<u><u>2,870,053,297</u></u>	<u><u>3,005,406,098</u></u>

DUQUESNE LIGHT COMPANY
STATEMENT OF INCOME
Twelve Months Ended March 31,

	2008	2009	2010	Projected 2011
UTILITY OPERATING INCOME				
Operating Revenues (400)	\$ 918,115,344	\$ 920,315,718	\$ 875,555,083	907,874,612
Operating Expenses				
Operation Expenses (401)	537,878,815	528,108,758	486,879,289	522,225,622
Maintenance Expenses (402)	25,088,946	28,234,828	31,390,388	35,585,409
Depreciation Expense (403)	70,697,898	74,558,213	78,019,649	78,382,774
Amort. & Depl. Of Utility Plant (404-405)	3,639,790	3,629,818	2,771,134	8,391,397
Regulatory Debits (Credits), net (407.3,407.4)	7,366,583	4,383,608	536,490	-
Taxes Other Than Income Taxes (408.1)	58,303,707	57,049,986	53,378,053	58,940,877
Income Taxes - Federal (409.1)	73,360,013	59,417,812	31,147,540	12,245,481
Income Taxes - Other (409.1)	20,490,230	17,515,442	12,671,959	13,718,319
Provision for Deferred Income Taxes, net (410.1,411.1)	(2,368,810)	13,110,937	20,798,819	32,971,640
Investment Tax Credit, net (411.7)	(1,454,691)	(1,454,692)	(1,635,299)	(1,632,845)
Total Utility Operating Expenses	793,002,481	784,554,710	715,958,022	760,828,672
Net Utility Operating Income	125,112,863	135,761,008	159,597,061	147,045,940
OTHER INCOME AND DEDUCTIONS				
Other Income				
Equity in Earnings of Subsidiary Companies (418.1)	(46,005)	155,662	134,167	-
Interest and Dividend Income (419)	2,954,922	746,381	520,910	500,000
Allowance for Other Funds Used During Construction (419.1)	2,701,334	1,645,542	2,719,474	2,816,482
Miscellaneous Nonoperating Income (421)	2,390,764	1,477,515	714,343	703,970
Gain on Disposition of Property (421.1)	-	-	42,103	-
Total Other Income	8,001,015	4,025,100	4,130,997	4,020,453
Other Income Deductions				
Loss on Disposition of Property (421.2)	-	-	113,281	-
Donations (426.1)	1,439,217	1,468,283	908,024	2,110,900
Penalties (426.3)	-	-	-	-
Exp. for Certain Civic, Political, & Related Activities (426.4)	341,230	188,635	115,160	120,000
Other Deductions (426.5)	15,549,746	54,316,210	87,376,046	70,759,250
Total Other Income Deductions	17,330,193	55,973,128	88,512,511	72,990,150
Taxes Applicable to Other Income and Deductions				
Income Taxes - Federal (409.2)	(1,672,770)	(16,652,402)	(13,609,630)	(10,764,999)
Income Taxes - Other (409.2)	(952,744)	(5,205,159)	(4,301,781)	(3,403,689)
Total Taxes on Other Inc. and Ded.	(2,625,514)	(21,857,561)	(17,911,411)	(14,168,688)
Net Other Income and Deductions	(6,703,664)	(30,090,467)	(66,470,103)	(54,801,009)
Interest Charges				
Interest on Long-Term Debt (427)	23,359,916	20,018,229	26,077,212	26,982,370
Amortization of Debt Disc. and Expense (428)	665,078	611,992	755,288	762,926
Amortization of Loss on Reacquired Debt (428.1)	2,735,507	2,757,608	2,817,153	2,700,168
Amortization of Premium on Debt - Credit (429)	-	-	-	-
Amortization of Gain on Reacquired Debt - Credit (429.1)	(119,668)	(119,663)	(109,511)	-
Interest on Debt to Assoc. Companies (430)	-	-	694,637	-
Other Interest Expense (431)	(191,269)	1,882,703	733,948	-
Allowance for Borrowed Funds Used During Construction-Cr. (432)	(1,223,763)	(1,047,382)	(812,139)	(959,080)
Net Interest Charges	25,225,801	24,103,487	30,156,588	29,486,385
Net Income	\$ 93,183,398	\$ 81,567,054	\$ 62,970,370	\$ 62,758,546

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

Description	2008	2009	2010	Projected 2011
Intangible Plant				
301.0 Organizations	100,275	100,275	100,275	100,275
302.0 Franchises	6,830	6,830	6,830	6,830
303.0 Miscellaneous Intangible Plant	22,636,417	13,640,000	19,992,988	25,262,972
Subtotal Intangible	<u>22,743,522</u>	<u>13,747,105</u>	<u>20,100,093</u>	<u>25,370,077</u>
Transmission Plant:				
350.0 Land and Land Rights	11,070,452	11,847,631	12,311,299	17,557,085
352.0 Structures and Improvements	7,643,301	7,725,663	8,931,941	8,931,941
353.0 Station Equipment	195,739,893	199,909,561	233,455,401	272,040,024
354.0 Towers and Fixtures	63,671,778	67,306,909	69,421,147	75,626,790
355.0 Poles and Fixtures	10,142,675	11,085,218	12,481,638	15,690,453
356.0 Overhead Conductors & Devices	45,937,086	48,178,378	76,469,758	87,461,905
357.0 Underground Conduit	68,993,400	62,214,236	62,404,194	66,244,827
358.0 Underground Conduit & Devices	35,251,617	42,150,299	42,247,498	45,985,631
359.0 Roads and Trails	4,354	4,354	-	-
Subtotal Transmission	<u>438,454,555</u>	<u>450,422,249</u>	<u>517,722,876</u>	<u>589,538,656</u>
Distribution Plant:				
360.0 Land and Land Rights	10,106,355	10,988,786	11,057,879	11,057,879
361.0 Structures and Improvements	51,065,309	51,543,811	52,389,375	52,389,375
362.0 Station Equipment	312,499,385	324,840,289	357,791,079	387,734,272
364.0 Poles, Towers and Fixtures	297,795,253	305,309,282	315,048,146	329,639,385
365.0 Overhead Conductors and Devices	289,468,991	306,527,194	327,743,287	373,364,094
366.0 Underground Conduit	97,216,099	103,891,025	107,428,069	113,823,548
367.0 Underground Conductors and Devices	210,241,238	219,485,548	240,116,954	245,427,971
368.0 Line Transformers	233,693,979	246,320,991	257,593,980	269,659,631
369.0 OH & UND Services	80,049,864	82,860,728	86,383,478	92,957,352
370.0 Meters & Appurtenances	90,061,135	97,583,216	100,294,905	104,169,874
370.1 Meter Communication Equipment	19,818,658	19,832,630	2,653,279	2,653,279
373.0 Street Lighting	34,718,991	34,567,274	35,274,311	35,432,292
Subtotal Distribution Plant	<u>1,726,735,258</u>	<u>1,803,750,773</u>	<u>1,893,774,742</u>	<u>2,018,308,952</u>
General Plant:				
389.0 Land and Land Rights	5,921,602	5,921,602	5,891,898	5,891,898
390.1 Structures and Improvements	89,148,676	89,902,370	94,306,591	90,818,308
391.0 Office Furniture & Equipment	13,672,715	13,277,078	11,362,525	8,236,053
392.0 Transportation Equipment	45,515,161	46,773,141	50,446,905	56,859,726
393.0 Stores Equipment	2,818,099	2,763,065	2,735,293	2,729,119
394.0 Tools, Shop and Garage Equipment	12,266,505	13,391,745	13,426,704	11,459,753
395.0 Laboratory Equipment	4,658,937	4,526,540	4,868,777	4,565,917
396.0 Power Operated Equipment	1,083,230	1,083,230	1,285,304	1,285,304
397.0 Communication Equipment	55,299,637	56,915,492	58,675,296	62,921,139
398.0 Miscellaneous Equipment	513,849	499,084	469,398	457,634
Subtotal General Plant	<u>230,898,411</u>	<u>235,053,348</u>	<u>243,468,691</u>	<u>245,224,852</u>
310.0 Steam Production Plant		288	-	-
Total Electric Plant in Service	<u>2,418,831,746</u>	<u>2,502,973,764</u>	<u>2,675,066,402</u>	<u>2,878,442,537</u>
General Plant - Leasehold Improvements				
390.2 Improvements Leased Property	7,285,018	7,295,174	9,464,414	8,100,318
Subtotal - General Plant - Leasehold Improvements	<u>7,285,018</u>	<u>7,295,174</u>	<u>9,464,414</u>	<u>8,100,318</u>
Total - Electric Plant in Service - Leasehold Improvements	<u>7,285,018</u>	<u>7,295,174</u>	<u>9,464,414</u>	<u>8,100,318</u>
RECAP - Electric Plant in Service				
Intangible	22,743,522	13,747,105	20,100,093	25,370,077
Transmission	438,454,555	450,422,249	517,722,876	589,538,656
Distribution	1,726,735,258	1,803,750,773	1,893,774,742	2,018,308,952
Steam Production Plant	-	288	-	-
General Plant	238,183,429	242,348,522	252,933,105	253,325,170
Total - Electric Plant in Service	<u>2,426,116,764</u>	<u>2,510,268,938</u>	<u>2,684,530,816</u>	<u>2,886,542,856</u>

DUQUESNE LIGHT COMPANY
Accumulated Depreciation
As of March 31,

	2008	2009	2010	Projected 2011
Transmission Plant:				
350.0 Land and Land Rights	(4,146.19)	(4,146.19)	-	-
352.0 Structures and Improvements	4,010,492.78	4,246,151.80	4,380,325.64	4,674,120.02
353.0 Station Equipment	58,656,880.13	59,146,678.32	65,381,335.44	65,965,171.62
354.0 Towers and Fixtures	23,711,641.00	24,869,328.17	25,263,588.02	25,159,919.51
355.0 Poles and Fixtures	2,665,899.54	2,987,802.33	2,237,643.27	1,175,926.48
356.0 Overhead Conductors & Devices	20,401,461.44	21,200,411.10	21,315,471.96	22,583,818.65
357.0 Underground Conduit	15,493,027.79	16,758,721.82	17,929,013.92	19,131,882.45
358.0 Underground Conduit & Devices	11,059,394.17	11,627,771.29	12,325,290.80	13,070,860.44
359.0 Roads and Trails	1,700.68	1,839.10	(2,474.63)	(2,474.73)
Subtotal Transmission	135,996,351	140,834,558	148,830,194	151,759,224
Distribution Plant:				
360.0 Land and Land Rights	-	-	-	-
361.0 Structures and Improvements	24,525,538	25,619,895	26,875,186	28,171,382
362.0 Station Equipment	87,733,342	92,855,882	95,122,989	94,966,364
364.0 Poles, Towers and Fixtures	113,700,576	118,898,517	124,313,787	127,610,468
365.0 Overhead Conductors and Devices	95,836,784	102,361,243	106,164,732	105,909,403
366.0 Underground Conduit	29,639,649	31,656,875	33,388,476	35,242,006
367.0 Underground Conductors and Devices	68,752,730	73,374,606	75,230,742	80,351,520
368.0 Line Transformers	56,095,407	62,059,896	66,622,054	70,757,958
369.0 OH & UND Services	31,320,253	31,505,709	31,266,182	30,009,029
370.0 Meters & Appurtenances	38,527,458	41,434,520	44,319,829	47,393,527
370.1 Meter Communication Equipment	17,949,773	18,388,147	1,349,739	1,356,453
373.0 Street Lighting	21,430,139	21,772,582	22,860,754	23,901,389
Subtotal Distribution Plant	585,511,648	619,927,872	627,514,469	645,669,499
General Plant:				
389.0 Land and Land Rights	0.06	0.06	-	-
390.1 Structures and Improvements	23,228,629.24	23,648,965.83	26,912,844.26	17,792,860.00
391.0 Office Furniture & Equipment	299,765	245,476	(657,553)	(2,772,673)
392.0 Transportation Equipment	21,744,788	25,052,147	28,331,037	32,244,563
393.0 Stores Equipment	829,421	891,918	948,621	1,052,276
394.0 Tools, Shop and Garage Equipment	3,302,242	3,763,690	4,275,498	2,867,297
395.0 Laboratory Equipment	1,391,828	1,608,617	1,582,089	1,508,045
396.0 Power Operated Equipment	722,962	751,965	779,673	823,591
397.0 Communication Equipment	9,946,473	11,705,551	12,357,821	15,256,152
398.0 Miscellaneous Equipment	121,644	128,360	120,939	131,664
Subtotal General Plant	61,587,752	67,796,690	74,650,969	68,903,775
Total Electric Plant in Service	783,095,751	828,559,120	850,995,632	866,332,498
Intangible Plant				
301.0 Organizations	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable
302.0 Franchises	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable
303.0 Miscellaneous Intangible Plant	17,780,264	8,901,423	5,688,314	6,779,557
Subtotal Intangible	17,780,264	8,901,423	5,688,314	6,779,557
General Plant - Leasehold Improvements				
390.2 Improvements Leased Property	3,661,500	4,417,456	5,047,094	4,052,099
Subtotal - General Plant - Leasehold Improvements	3,661,500	4,417,456	5,047,094	4,052,099
Total - Electric Plant in Service - Leasehold Improvements	3,661,500	4,417,456	5,047,094	4,052,099
RECAP - Electric Plant in Service				
Intangible	17,780,264	8,901,423	5,688,314	6,779,557
Transmission	135,996,351	140,834,558	148,830,194	151,759,224
Distribution	585,511,648	619,927,872	627,514,469	645,669,499
General Plant	65,249,252	72,214,146	79,698,063	72,955,874
Total Accumulated Depreciation and Amortization	804,537,515	841,877,999	861,731,040	877,164,155