

**ORIGINAL**

**VOLUME VI**

**RECEIVED**

AUG 01 1997

PA PUBLIC UTILITY COMMISSION  
PROTHONOTARY'S OFFICE

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**DUQUESNE LIGHT COMPANY  
DOCKET NO. R-00974104**

**DOCUMENT  
FOLDER**

**APPLICATION FOR APPROVAL OF  
RESTRUCTURING PLAN UNDER SECTION 2806  
OF THE PUBLIC UTILITY CODE**

**Contents:**

**Filing Requirements D.1. through D.22.  
Filing Requirements E.1. through E.8.  
Filing Requirements F.1. through F.19.  
Filing Requirements G.1. through G.8.**

## Table of Contents

### Direct Testimony of:

Volume I .....	David D. Marshall Donald J. Clayton Michael M. Schnitzer
Volume II .....	Morgan K. O'Brien James A. Lahtinen
Volume III .....	Frank A. Hoffmann Robert A. Irvin Fred R. Allison
Volume IV .....	Mark G. Karl Ralph L. Nelson Ralph E. Duckworth, Jr. Jeff D. Makhholm Thomas S. LaGuardia

### Appendix A:

Volume V .....	Sections A, B and C
Volume VI .....	Sections D, E, F and G
Volume VII .....	Section H
Volume VIII .....	Sections I and J
Volume IX .....	Sections K, L, M, N, O, P, and Questions from Commissioner Hanger

Item No: D-1

Witness: M.K. O'Brien

Page 1 of 4

DUQUESNE LIGHT COMPANY

D. Taxes

1. Provide the most recent actual property tax assessments and rates for each taxing jurisdiction whose annual assessment is \$20,000 or more.

Response:

*Attached is a schedule which shows recent property tax assessments and rates for each taxing jurisdiction whose annual assessment is \$20,000 or more.*

(Lot & Block No.) Parcel Numbers	Description	Assessment			City/School	Millage Rate
		Land	Buildings	Body		
00-00-000	Warwick No. 3 Mine		\$ 93,670.00	Southeastern Greene S.D.		87.0000
00-00-000	1959 Perry Field		\$ 86,430.00	Central Greene S.D.		71.5000
00-00-000	Warwick No. 3 Mine	\$ 93,670.00		Greene County		4.2000
00-00-000	1959 Perry Field	\$ 86,430.00		Greene County		7.9000
00-00-000	Warwick No. 3 Mine	\$ 924,545.00		Greene County		15.9600
00-00-000	1959 Perry Field	\$ 86,430.00		Greene County		15.9600
00-00-000	Land Use - Acres	\$ 93,670.00		Greene County		15.9600
06-01-173-A	Land Use - Acres	\$ 79,650.00		Greene County		15.9600
06-02-131-A	Land Use - Acres	\$ 132,600.00		Greene County		15.9600
06-02-150	Land Use - Acres	\$ 36,720.00		Greene County		15.9600
1020008R00007	Cecil Way	\$ 80,600.00		City of Pittsburgh	City Land	184.5000
1020008R00007	Cecil Way		\$ 168,000.00	City of Pittsburgh	City Building	32.0000
1020008R00007	Cecil Way	\$ 80,600.00		City of Pittsburgh S.D.	School Land	59.7000
1020008R00007	Cecil Way		\$ 168,000.00	City of Pittsburgh S.D.	School Building	59.7000
1040028R00342	Bldv. of Allies	\$ 27,800.00		City of Pittsburgh	City Land	184.5000
1040028R00342	Bldv. of Allies		\$ 73,000.00	City of Pittsburgh	City Building	32.0000
1040028R00342	Bldv. of Allies	\$ 27,800.00		City of Pittsburgh S.D.	School Land	59.7000
1040028R00342	Bldv. of Allies		\$ 73,000.00	City of Pittsburgh S.D.	School Building	59.7000
11600030F0060	E. Carson St.	\$ 112,000.00		City of Pittsburgh	City Land	184.5000
11600030F0060	E. Carson St.	\$ 112,000.00		City of Pittsburgh S.D.	School Land	59.7000
1210021D00104	Preble Ave.	\$ 93,500.00		City of Pittsburgh	City Land	184.5000
1210021D00104	Preble Ave.		\$ 50,000.00	City of Pittsburgh	City Building	32.0000
1210021D00104	Preble Ave.	\$ 93,500.00		City of Pittsburgh S.D.	School Land	59.7000
1210021D00104	Preble Ave.		\$ 50,000.00	City of Pittsburgh S.D.	School Building	59.7000
1270021L00001	Brunots Island	\$ 389,800.00		City of Pittsburgh	City Land	184.5000
1270021L00001	Brunots Island	\$ 389,800.00		City of Pittsburgh S.D.	School Land	59.7000
1270044G00250	Beaver Ave.	\$ 268,000.00		City of Pittsburgh	City Land	184.5000
1270044G00250	Beaver Ave.		\$ 201,800.00	City of Pittsburgh	City Building	32.0000
1270044G00250	Beaver Ave.	\$ 268,000.00		City of Pittsburgh S.D.	School Land	59.7000
1270044G00250	Beaver Ave.		\$ 201,800.00	City of Pittsburgh S.D.	School Building	59.7000
1270044G00251	Doerr St.	\$ 30,800.00		City of Pittsburgh	City Land	184.5000
1270044G00251	Doerr St.	\$ 30,800.00		City of Pittsburgh S.D.	School Land	59.7000
1270044G00255	Beaver Ave.	\$ 167,500.00		City of Pittsburgh	City Land	184.5000
1270044G00255	Beaver Ave.	\$ 167,500.00		City of Pittsburgh S.D.	School Land	59.7000
1270044L00050	Preble Ave.	\$ 112,500.00		City of Pittsburgh	City Land	184.5000
1270044L00050	Preble Ave.		\$ 63,500.00	City of Pittsburgh	City Building	184.5000
1270044L00050	Preble Ave.	\$ 112,500.00		City of Pittsburgh S.D.	School Land	59.7000
1270044L00050	Preble Ave.		\$ 63,500.00	City of Pittsburgh S.D.	School Building	59.7000
1270044L00125	Preble Ave.	\$ 34,620.00		City of Pittsburgh	City Land	184.5000
1270044L00125	Preble Ave.	\$ 34,620.00		City of Pittsburgh S.D.	School Land	59.7000
21-D-104	Preble Ave.		\$ 143,500.00	Allegheny County		25.2000
21-L-1	Brunots Island		\$ 389,800.00	Allegheny County		25.2000
236-J-150	Mon. River		\$ 45,000.00	Woodland Hills S.D.		103.5000
236-J-150	Mon. River		\$ 45,000.00	Borough of Rankin		48.0000
236-J-150	Mon. River		\$ 45,000.00	Allegheny County		25.2000
28-R-342	Bldv. of Allies		\$ 100,800.00	Allegheny County		25.2000

(Lot & Block No.)		Assessment			City/School	Millage Rate
Parcel Numbers	Description	Land	Buildings	Body		
30-F-60	E. Carson St.		\$ 112,000.00	Allegheny County		25.2000
44-G-250	Beaver Ave.		\$ 469,800.00	Allegheny County		25.2000
44-G-251	Doerr St.		\$ 30,800.00	Allegheny County		25.2000
44-G-255	Beaver Ave.		\$ 167,500.00	Allegheny County		25.2000
44-L-125	Preble Ave.		\$ 35,120.00	Allegheny County		25.2000
44-L-50	Preble Ave.		\$ 176,100.00	Allegheny County		25.2000
50-181-0151-000-1	Route 168	\$ 24,900.00	\$ 740,000.00	Shippingport Borough		0.3931
50-181-0151-000-1	Route 168	\$ 24,900.00	\$ 740,000.00	Southside Area S.D.		36.0000
50-181-0151-000-1	Route 168	\$ 24,900.00	\$ 740,000.00	Beaver County		12.40000
50-181-0156-000-1	Ferry St.	\$ 20,250.00		Shippingport Borough		0.3931
50-181-0156-000-1	Ferry St.	\$ 20,250.00		Southside Area S.D.		36.0000
50-181-0156-000-1	Ferry St.	\$ 20,250.00		Beaver County		12.40000
51-001-0136-000-1	Jordan St.	\$ 48,800.00		Ambridge Area S.D.		41.0000
51-001-0136-000-1	Jordan St.	\$ 48,800.00		South Heights Borough		11.5000
51-001-0136-000-1	Jordan St.	\$ 48,800.00		Beaver County		12.40000
56-173-0162-000-1	Off Center Twp.	\$ 28,350.00		Center Twp.		6.0000
56-173-0162-000-1	Off Center Twp.	\$ 28,350.00		Center Area S.D.		40.6000
56-173-0162-000-1	LR-04068 Off Center T	\$ 28,350.00		Beaver County		12.40000
56-173-0163-000-1	Off Center Twp.	\$ 28,850.00		Center Area S.D.		40.6000
56-173-0163-000-1	LR-04068 Off Center T	\$ 28,850.00		Beaver County		12.40000
56-176-0163-000-1	Off Center Twp.	\$ 28,850.00		Center Twp.		6.0000
625-R-260	Pillow Ave.		\$ 39,000.00	Allegheny Valley S.D.		84.5000
625-R-260	Pillow Ave.		\$ 39,000.00	Allegheny County		25.2000
627-9-100-1	Freeport Rd.		\$ 35,415.00	Allegheny County		25.2000
627-P-100	Pittsburgh St.		\$ 116,180.00	Springdale Borough		14.0000
627-P-100	Pittsburgh St.		\$ 116,180.00	Allegheny Valley S.D.		84.5000
627-P-100	Pittsburgh St.		\$ 116,800.00	Allegheny County		25.2000
627-P-100-1	Freeport Rd.		\$ 35,415.00	Springdale Twp.		19.0000
627-P-100-1	Freeport Rd.		\$ 35,415.00	Allegheny Valley S.D.		84.5000
728-R-148	Main St.		\$ 41,300.00	Springdale Twp.		19.0000
728-R-148	Main St.		\$ 41,300.00	Allegheny Valley S.D.		84.5000
728-R-148	Main St.		\$ 41,300.00	Allegheny County		25.2000
76-153-0207-000-1	Routes 18 & 65	\$ 21,750.00		Rochester Area S.D.		41.5000
76-153-0207-000-1	Routes 18 & 165	\$ 21,750.00		Beaver County		12.40000
76-153-0207-000-1	Routes 18 & 65	\$ 21,750.00		Rochester Twp.		8.8820
8-R-7	Cecil Way		\$ 248,600.00	Allegheny County		25.2000
956-S-184	Rich Hill Rd.		\$ 125,000.00	Indiana Twp.		15.4000
956-S-184	Rich Hill Rd.		\$ 125,000.00	Fox Chapel Area S.D.		81.0000
956-S-184	Rich Hill Rd.		\$ 125,000.00	Allegheny County		25.2000
9910-X-82635	McClaren Rd.		\$ 70,000.00	West Allegheny S.D.		86.0000
9910-X-82635	McClaren Rd.		\$ 70,000.00	Findlay Twp.		10.0000
9910-X-82635	McClaren Rd.		\$ 70,000.00	Allegheny County		25.2000
9910-X-976	Camp Meeting Rd.		\$ 62,000.00	West Allegheny S.D.		86.0000
9910-X-976	Camp Meeting Rd.		\$ 62,000.00	Findlay Twp.		10.0000
9910-X-976	Camp Meeting Rd.		\$ 62,000.00	Allegheny County		25.2000

<b>OHIO</b> <b>(Lot &amp; Block No.)</b>		<b>Assessment</b>			<b>Taxing</b>	<b>Millage Rate</b>
<b>Parcel Numbers</b>	<b>Description</b>	<b>Land</b>	<b>Buildings</b>	<b>Equipment</b>	<b>Body</b>	
50-181-0137-05A-1	9.19 Acres BV #2 DLCo's Share		32,175,000 <u>25.61%</u> 8,240,018		Beaver Shippingport SS Area Sch.	12.4000 3.9310 36.0000
50-181-0190-002-1	56.84 Acres BV #2	91,000			Beaver Shippingport SS Area Sch.	12.4000 3.9310 36.0000
29-03018-000	Sammis Unit #7 Building 31.2%		1,936,550		Saline Twp. St. C-Edison	42.8270
29-01417-000	Machinery & Equipment			35,047,960	Saline Twp. St. C-Edison	49.2000
34-B-888-0-00-750	Eastlake Building		410,899		Eastlake City	52.523562
34-B-999-0-00750-0	Machinery & Equipment			38,930,470	Eastlake City	72.3400
05-A-999-00-750-0	Machinery & Equipment			109,329,830	N. Perry Village	71.8000
03-A-999-00-750-0	Machinery & Equipment			13,762,620	Perry Twp.	71.8000
37-90011.000	Machinery & Equipment			21,700	E. Liverpool City	62.3000

DUQUESNE LIGHT COMPANY

D. Taxes

2. Indicate whether base year taxes include any assessments or refunds related to prior period taxes. Indicate the amount, the dates covered by the assessment or refund and the period in which the related income or expense was included, and the date assessment or refund was reflected on the company's books. Explain whether reserves had been established prior to being billed for any assessment or any account receivable had been recorded prior to the company's receiving a refund.

Response:

Base year taxes do not include any assessments or refunds related to prior period taxes, nor have accruals or accounts receivable been recorded prior to receiving refunds.

DUQUESNE LIGHT COMPANY

D. Taxes

3. Has the company applied for or is it attempting to negotiate refunds from federal, local, or state taxing authorities? If yes, provide a full explanation and quantify the possible refund or abatement in question. Provide similar information if additional assessments are anticipated.

Response:

Duquesne Light Company is currently at the U.S. Department of Justice in the Court of Federal Claims Section concerning employment taxes imposed by the Federal Insurance Contribution Act ("FICA") and income tax withholding related to payments of \$2.50 meal allowances to employees for years 1986, 1987, 1988 and 1989. Duquesne is seeking a refund of assessments, plus an applicable assessment involving the same federal taxes that were made for years 1990, 1991 and 1992. Duquesne is also in the process of filing claims for these years. Settlement is not expected to have any on-going effect to the company's level of tax expense.

Duquesne Light Company is currently before the Ohio Board of Tax Appeals requesting refunds of Ohio Property Tax for years 1992 and 1993. The issue concerns such intangibles as training costs; pre-operational testing costs; plant drawings; licensing costs; retired units during construction and other miscellaneous intangibles at the Perry Unit No. 1 plant. Additional appeals have been filed at the Department of Taxation for years 1994, 1995 and 1996. Tax reform is currently on-going in Ohio. Given the considerable uncertainty, the company can neither predict the outcome of the appeal nor quantify its potential effect.

Duquesne Light Company has filed a petition for refund with the Pennsylvania Board of Appeals regarding the payroll factor which is included in the three factor apportionment for its 1994 Corporate Net Income Tax return. When the return was filed, it did not include the payroll costs from the shared ownership facilities for entities such as Fort Martin, Sammis, Eastlack and Perry Unit No. 1. This petition takes these costs into effect and a refund is being requested. The petition was filed recently and it is too soon in the process to quantify any potential effects.

DUQUESNE LIGHT COMPANY

D. Taxes

4. Provide work papers and supporting documentation showing derivation of the base year level of each tax other than income taxes, reflected in the company's filing.

Response:

The requested data is contained in pages 2 through 5 of this Item.

DUQUESNE LIGHT COMPANYTaxes Accrued Per Books  
January 1, 1996 to December 31, 1996Federal

Social Security Tax	\$ 8,155,940
Unemployment Tax	55,009
Payroll Taxes (Mansfield)	279,047
Payroll Taxes (Sammis & Eastlake)	335,414
Payroll Taxes (Perry)	<u>848,213</u>
Total Federal Taxes	<u>\$ 9,673,623</u>

State

PA Gross Receipts Tax	\$36,153,777
PA Unemployment Tax	58,786
PA Corporate Loans Tax	7,730
PA Capital Stock Tax	12,400,010
PA Public Utility Realty Tax	7,400,000
Other PA Taxes	(685,000)
PA Gross Insurance Premiums Tax	<u>100,398</u>
Total State Taxes	<u>\$ 55,435,701</u>

Local

Property Tax (PA)	\$ 1,002,486
Property Tax (Ohio)	14,100,000
Pittsburgh Gross Receipts Tax	<u>5,000</u>
Total Local Taxes	<u>\$ 15,107,486</u>
Total Taxes Accrued	<u>\$ 80,216,810</u>

DUQUESNE LIGHT COMPANY

Derivation of Base Year Level of Each Tax for 1996 Test Year Taxes

FEDERAL

Social Security Taxes

OASDI

Effective January 1, 1996, employer's share of tax is 6.2% of first \$62,700 earned by each employee.

Medicare

For year 1996 the Medicare tax rate is 1.45%.

Unemployment Taxes

During 1996 the rate of tax is .8% applied to first \$7,000 earned by each employee.

Payroll Taxes (Mansfield, Sammis and Eastlake)

Duquesne is billed by operating company for its share of payroll taxes incurred at respective jointly-owned units.

Excise Tax on Insurance Premiums

Rate of tax is 4% of the insurance premiums paid to insurance companies not authorized to do business in the United States.

STATE

Pennsylvania Gross Receipts

Basis is the gross receipts from sales of electricity with exemption for sales to persons, companies or political subdivisions for resale.

DUQUESNE LIGHT COMPANY

STATE (cont'd)

Pennsylvania Unemployment Tax

During 1996 the rate of tax was 3.141% applied to first \$8,000 earned by each employee.

Pennsylvania Corporate Loans Tax

Tax is applicable to each dollar of the nominal value of all scrip, bonds, certificates and evidence of indebtedness. Assessment is on the holders of the evidence of indebtedness.

Pennsylvania Capital Stock Tax

The basis of the tax is a combination of the Company's capitalized net income, averaged over the past five years, and .75 of its net worth as reported in the annual financial report.

Pennsylvania Public Utility Realty Tax

Property tax on land, buildings, towers, smokestacks and other structures located within Pennsylvania and which are used in the furnishing, producing, storing, distributing or transporting of a public utility service.

Pennsylvania Gross Insurance Premiums

Rate of tax is three percent of insurance premiums paid to insurance companies not licensed to do business in Pennsylvania.

DUQUESNE LIGHT COMPANY

LOCAL

Property Taxes (PA)

Basis of tax is the assessed value placed on non-utility property by local municipalities within the State. Rate of tax varies by municipality.

Property Taxes (Ohio)

Basis of tax is assessed value of property owned by Duquesne in Jefferson Lake and Columbiana Counties of Ohio.

DUQUESNE LIGHT COMPANY

D. Taxes

5. Provide a schedule with the beginning and ending year 1996 deferred tax balances by source and/or timing differences. The schedule should separately provide for asset and liability deferred tax balances. The schedule should additionally display actual 1996 accruals and reversals. Provide a schedule showing projected accruals and reversals to the various deferred tax balances starting from year end 1996.

Response:

The details of the deferred income tax changes, credits, reserves and associated reversals are shown on pages 2 through 7 of this Item.

Reversal of federal income taxes for accounts 190 and 283 are shown on pages 8 through 13 while reversal of state income taxes are shown on O-5. Projected cumulative deferred taxes for accounts 281 and 282 are shown on page 14-17.

DUQUESNE LIGHT COMPANY  
SUMMARY OF DEFERRED INCOME TAXES - ACCOUNT 190  
FOR PERIOD 1/1/96 TO 12/31/96

Item No: D-3  
Page 2 of 17

			BALANCE PER G/L AT 1/1/96	1996 AMOUNT JANUARY - DECEMBER	AMORTIZATION G/L ACCOUNT	1996 AMOUNT JANUARY - DECEMBER	PROVISION G/L ACCOUNT	OTHER ACCOUNTS 283,236	BALANCE PER G/L AT 12/31/96
<b>Recoverable Energy Costs</b>									
	Federal	190.1105	1,682,146.00	(11,458,294.00)	411.1105	10,208,339.00	410.1105		432,391.00
	State	190.1106	496,578.00	(3,596,671.00)	411.1106	3,237,207.00	410.1106		137,114.00
<b>Deferred Incentive Plan</b>									
	Federal	190.1109	31,725.70	3,997.60	411.1109	(10,896.21)	410.1109		44,827.09
	State	190.1110	16,402.62	1,267.66	411.1110	(3,598.94)	410.1110		14,071.34
<b>Sinking Fund Debentures</b>									
	Federal	190.1115	467,677.01	2,955.71	411.1115	11,512.59	410.1115		482,145.31
	State	190.1116	0.00			0.00	410.1116		0.00
<b>Additional 1981 Option Order Fund</b>									
	Federal	190.1123	85,373.01					236.03 (85,373.01)	0.00
	State	190.1124	27,072.43					236.01 (27,072.43)	0.00
<b>Long Term Incentive Plan</b>									
	Federal	190.1125	5,880,524.99	(2,285,925.45)	411.1125				3,594,599.54
	State	190.1126	1,864,759.30	(724,884.39)	411.1126				1,139,874.91
<b>Early Window - B.V. No. 2</b>									
	Federal	190.1127	205,990.53			(3,433.18)	410.1127		202,557.35
	State	190.1128	65,321.17			(1,088.68)	410.1128		64,232.49
<b>Operating Reserve</b>									
	Federal	190.1133	0.00	661,574.00	411.1133				661,574.00
	State	190.1134	0.00	209,790.00	411.1134				209,790.00
<b>Warwick Mine Closing Costs</b>									
	Federal	190.1135	5,839,630.92	1,575,855.49	411.1135				7,415,486.41
	State	190.1136	1,856,570.21	499,715.78	411.1136				2,356,286.99
<b>B.V. Unit No. 2 Sale/Lowback</b>									
	Federal	190.1137	126,014.00						126,014.00
	State	190.1138	39,960.00						39,960.00
<b>Pending Litigation</b>									
	Federal	190.1139	1,102,622.50						1,102,622.50
	State	190.1140	349,650.00						349,650.00
<b>State Taxes</b>									
	Federal	190.1143	1,071,119.00						1,071,119.00
	State	190.1144	339,660.00						339,660.00
<b>Fossil Gen Outage Costs</b>									
	Federal	190.1145	5,137,324.12	2,181,303.00	411.1145	(1,864,870.00)	411.1145		5,453,757.12
	State	190.1146	1,617,929.80	691,709.00	411.1146	(591,364.00)	411.1146		1,718,274.80
<b>Director's Compensation</b>									
	Federal	190.1147	574,869.66	84,501.06	411.1147	(171,658.39)	411.1147		487,712.33
	State	190.1148	182,252.63	26,795.96	411.1148	(54,434.20)	411.1148		154,614.39
<b>FAS 106</b>									
	Federal	190.1149	2,574,078.32	1,494,476.00	411.1149	(389,692.00)	411.1149		3,678,862.32
	State	190.1150	815,300.95	473,909.00	411.1150	(123,573.00)	411.1150		1,165,636.95
<b>Obsolescence</b>									
	Federal	190.1151	2,434,100.23		411.1151				2,434,100.23
	State	190.1152	962,511.32		411.1152				962,511.32

DUQUESNE LIGHT COMPANY  
SUMMARY OF DEFERRED INCOME TAXES - ACCOUNT 190  
FOR PERIOD 1/1/96 TO 12/31/96

			BALANCE PER G/L AT 1/1/96	1996 AMOUNT JANUARY - DECEMBER	AMORTIZATION G/L ACCOUNT	1996 AMOUNT JANUARY - DECEMBER	PROVISION G/L ACCOUNT	OTHER ACCOUNTS 283,236	BALANCE PER G/L AT 12/31/96
<b>Required IRD - Series B</b>									
	Federal	190.1153	104,180.72			(13,442.76)	410.1153		90,737.96
	State	190.1154	0.00						0.00
<b>1981 Option Order Refund</b>									
	Federal	190.1161	17,481.12			(17,481.12)	410.1161		0.00
	State	190.1162	5,543.40			(5,543.40)	410.1162		0.00
<b>Grant Town Investment</b>									
	Federal	190.1167	976,608.50						976,608.50
	State	190.1168	309,690.00						309,690.00
<b>Ferry Reserve</b>									
	Federal	190.1169	142,076.23						142,076.23
	State	190.1700	32,872.77						32,872.77
<b>Bad Debt Reserve</b>									
	Federal	190.1171	5,656,040.22	3,390,835.00	411.1171	(3,195,996.00)	410.1171		5,850,879.22
	State	190.1172	1,771,781.42	1,075,261.00	411.1172	(1,013,475.00)	410.1172		1,833,567.42
<b>Ferry Reserve</b>									
	Federal	190.1173	127,208.00						127,208.00
	State	190.1174	40,339.00						40,339.00
<b>Oxford Sublease Loss</b>									
	Federal	190.1175	3,552,567.45	530,123.00	411.1175	(476,448.00)	410.1175	236.03 (122,785.00)	3,483,457.45
	State	190.1176	1,126,546.66	168,106.00	411.1176	(151,080.00)	410.1176	236.08 (38,936.00)	1,104,636.66
<b>Unbilled Revenue</b>									
	Federal	190.1179	13,303,704.68	1,290,295.46	411.1179				14,594,000.14
	State	190.1180	4,218,706.18	409,162.53	411.1180				4,627,868.71
<b>CAPCO Unit Loss Refund</b>									
	Federal	190.1185	218,876.71					236.03 (218,876.71)	0.00
	State	190.1186	69,407.47					236.03 (69,407.47)	0.00
<b>Unrealized Loss Refund</b>									
	Federal	190.1191	0.00						0.00
	State	190.1192	0.00						0.00
<b>Replacement Power Refund</b>									
	Federal	190.1197	709.17					236.03 (709.17)	0.00
	State	190.1198	(70.24)					236.03 70.24	0.00
<b>BV 2 Sales/Leaseback</b>									
	Federal	190.1201	52,027,612.51			(2,429,304.84)	410.1201		49,598,307.67
	State	190.1202	12,098,037.78			(564,888.96)	410.1202		11,533,148.82
<b>Demand Side Management</b>									
	Federal	190.1203	327,357.28		411.1203			236.03 (327,357.28)	0.00
	State	190.1204	103,807.49		411.1204			236.08 (103,807.49)	0.00
<b>Affordable Housing Invsts</b>									
	Federal	190.1205	0.00	273,041.00	411.1205	(267,166.00)	410.1205		5,875.00
	State	190.1206	0.00	86,583.00	411.1206	(84,720.00)	410.1206		1,863.00

DUQUESNE LIGHT COMPANY  
SUMMARY OF DEFERRED INCOME TAXES - ACCOUNT 381  
FOR PERIOD 1/1/96 TO 12/31/96

		BALANCE PER G/L AT 1/1/96	1996 AMOUNT JANUARY - DECEMBER	AMORTIZATION G/L ACCOUNT	1996 AMOUNT JANUARY - DECEMBER	PROVISION G/L ACCOUNT	OTHER ACCOUNTS 283,234	BALANCE PER G/L AT 12/31/96
Pollution Control Facilities	Federal	281.0100	(269,755.96)	195,158.00	411.1104			(74,597.96)

DUQUESNE LIGHT COMPANY  
SUMMARY OF DEFERRED INCOME TAXES - ACCOUNT 103  
FOR PERIOD 1/1/96 TO 12/31/96

			BALANCE PER G/L AT 1/1/96	1996 AMOUNT JANUARY - DECEMBER	AMORTIZATION G/L ACCOUNT	1996 AMOUNT JANUARY - DECEMBER	PROVISION G/L ACCOUNT	OTHER		BALANCE PER G/L AT 12/31/96
ADR Depreciation	Federal State	282.01	(75,700,566.08)	5,351,751.00	411.1103	(226,648.00)	410.1101	200,276.00	282.01	(70,375,187.08)
Post 1969 Property	Federal State	282.03	(51,214,248.48)	3,377,547.00	411.1101			113,286.00	282.03	(47,723,411.48)
ARCS Property	Federal State	282.05	(310,056,595.93)	14,225,142.00 25,955,946.50	411.1102 411.2101	(11,034,435.00)	410.1102	(313,562.00)	282.05	(281,223,904.43)
			(436,971,410.49)	48,910,386.50		(11,261,083.00)		0.00		(399,322,104.99)

DUQUESNE LIGHT COMPANY  
SUMMARY OF DEFERRED INCOME TAXES - ACCOUNT 283  
FOR PERIOD 1/1/96 TO 12/31/96

			BALANCE PER G/L AT 1/1/96	1996 AMOUNT JANUARY - DECEMBER	AMORTIZATION G/L ACCOUNT	1996 AMOUNT JANUARY - DECEMBER	PROVISION G/L ACCOUNT	OTHER ACCOUNTS 283,236	BALANCE PER G/L AT 12/31/96
Sinking Fund Requirement	Federal	283.1101	(266,465.08)	18,793.80	411.1115				(247,671.28)
	State	283.1102							
BV No. 2 Training Costs	Federal	283.1103	(725,425.62)			28,447.68	410.1103		(696,977.94)
	State	283.1104	(229,954.39)			9,021.00	410.1104		(220,933.39)
BV No. 2 Maint Outage Costs	Federal	283.1111	(535,843.93)	832,918.59	411.1159	(1,482,696.70)	410.1111		(1,185,622.04)
	State	283.1112	(169,920.19)	264,124.81	411.1160	(470,174.39)	410.1112		(375,969.77)
Perry No. 1 Maint Outage Costs	Federal	283.1113	(479,017.96)	(425,031.55)	411.1113				(904,049.51)
	State	283.1114	(156,517.21)	(134,780.72)	411.1114				(291,297.93)
FAS 109	Federal	283.1117	(568,172,996.44)	37,824,708.89	411.1117 & 411.2101			39,540,000.00 182.3218	(490,808,287.55)
	State								
System Cap	Federal	283.1119	(1,387,926.33)	329,508.18	411.1119	234,433.72	410.1119		(823,984.43)
	State	283.1120	(440,122.02)	104,489.56	411.1120	72,425.41	410.1120		(263,207.05)
Manassfield Cap Cost	Federal	283.1121	(2,629,790.78)			(381,921.75)	410.1121		(3,011,712.53)
	State	283.1122	(833,452.43)			(121,116.55)	410.1122		(954,568.95)
Research Credit	Federal	283.1129	(15,546,594.80)					15,546,594.80 283.1129	0.00
	State	283.1130	(4,929,943.72)					4,929,943.72 283.1130	0.00
Perry No. 2 Abandonment	Federal	283.1131	(1,294,150.95)	1,294,150.95	411.1131				0.00
	State	283.1132	(546,303.19)	546,303.19	411.1132				0.00
First Mortgage Bonds	Federal	283.1155	(26,831,763.73)	1,524,789.03	411.1155				(25,306,974.70)
	State	283.1156	(8,508,556.82)	484,294.72	411.1156				(8,024,262.10)

DUQUESNE LIGHT COMPANY  
SUMMARY OF DEFERRED INCOME TAXES - ACCOUNT 283  
FOR PERIOD 1/1/96 TO 12/31/96

Item No: 123  
Page 7 of 17

			BALANCE PER G/L AT 1/1/96	1996 AMOUNT JANUARY - DECEMBER	AMORTIZATION G/L ACCOUNT	1996 AMOUNT JANUARY - DECEMBER	PROVISION G/L ACCOUNT	OTHER ACCOUNTS 283,236	BALANCE PER G/L AT 12/31/96
<b>DOE Dec &amp; Decontamination</b>									
	Federal	283.1157	(3,367,065.72)	276,842.00	411.1157				(3,090,223.72)
	State	283.1158	(1,066,885.70)	90,370.00	411.1158				(976,515.70)
<b>BV No. 1 Main Outage</b>									
	Federal	283.1159	(1,118,327.51)	3,285,343.17	411.1159	(4,316,770.24)	410.1159		(2,149,754.58)
	State	283.1160	(354,630.48)	1,041,807.79	411.1160	(1,368,880.85)	410.1160		(681,703.54)
<b>BV No. 2 Debt Cancellation</b>									
	Federal	283.1163	(9,944,092.05)	474,132.00	411.1163				(9,469,960.05)
	State	283.1164	(3,151,954.42)	150,348.00	411.1164				(3,001,606.42)
<b>GE Settlement</b>									
	Federal	283.1165	(1,129,384.00)						(1,129,384.00)
	State	283.1166	(358,136.00)						(358,136.00)
<b>Early Window</b>									
	Federal	283.1187	(2,356,765.12)	39,279.42	411.1187				(2,317,485.70)
	State	283.1188	(747,348.19)	12,455.80	411.1188				(734,892.39)
<b>Ferry No. 1 O&amp;M</b>									
	Federal	283.1189	(3,325,497.77)	110,846.52	411.1189				(3,214,651.25)
	State	283.1190	(1,054,214.94)	35,150.28	411.1190				(1,019,064.66)
<b>Unrealized Loss on Securities</b>									
	Federal	283.1191	(7,173,006.00)					963,295.00	(6,209,711.00)
	State	283.1192	(2,305,863.00)					303,468.00	(2,002,395.00)
<b>Carotaker Expenses</b>									
	Federal	283.1195	(2,111,046.67)						(2,111,046.67)
	State	283.1196	(744,712.56)						(744,712.56)
<b>ESOP</b>									
	Federal	283.1199	(1,391,221.82)						(1,391,221.82)
	State	283.2000	(441,167.05)						(441,167.05)

DUQUESNE LIGHT COMPANY  
REVERSAL OF FEDERAL DEFERRED INCOME TAXES

Item No: D-5  
Page 8 of 17

NAME OF DEFERRAL	1997	1998	1999	2000	2001
<b>ACCOUNT 120</b>					
Recoverable Energy Costs	(288,261)	(144,130)			
Deferred Incentive Plan	(8,966)	(8,966)	(8,965)	(8,965)	(8,965)
Sinking Fund Debentures	(36,618)	(36,618)	(36,618)	(36,618)	(36,618)
Long Term Incentive	(399,400)	(399,400)	(399,400)	(399,400)	(399,400)
Operating Reserve	(132,315)	(132,315)	(132,315)	(132,315)	(132,314)
Pending Litigation	(220,525)	(220,525)	(220,525)	(220,525)	(220,525)
State Taxes	(214,224)	(214,224)	(214,224)	(214,224)	(214,223)
Director's Compensation	(97,543)	(97,543)	(97,542)	(97,542)	(97,542)
FAS 106	(122,629)	(122,629)	(122,629)	(122,629)	(122,629)
Obsolescence	(81,137)	(81,137)	(81,137)	(81,137)	(81,137)
Required IRB Series B	(13,443)	(13,443)	(13,443)	(13,443)	(13,443)
Grant Town Investment	(32,554)	(32,554)	(32,554)	(32,554)	(32,554)
Bad Debt Reserve	(195,030)	(195,030)	(195,030)	(195,030)	(195,030)
Oxford Sublease Loss	(476,448)	(476,448)	(476,448)	(476,448)	(476,448)
Unbilled Revenue	(486,467)	(486,467)	(486,467)	(486,467)	(486,467)
Affordable Housing Invest.	(1,175)	(1,175)	(1,175)	(1,175)	(1,175)
Fossil Gen Outage Costs	(1,817,919)	(1,817,919)	(1,817,919)		
Perry Reserve	(53,857)	(53,857)	(53,857)	(53,857)	(53,856)
Early Window - B.V. #2	(20,599)	(20,599)	(20,599)	(20,599)	(20,599)
Warwick Mine Closing Costs					(7,415,486)
B.V. #2 Sale/Leaseback	(2,429,305)	(2,429,305)	(2,429,305)	(2,429,305)	(2,429,305)

**ACCOUNT 281** SEE D-20 FOR DETAILS

**ACCOUNT 282** SEE D-20 FOR DETAILS

<b>ACCOUNT 283</b>					
Sinking Fund Requirement	17,483	17,483	17,483	17,483	17,483
First Mortgage Bonds	1,936,245	1,936,245	1,936,245	1,936,245	1,936,245
Unrealized Loss on Securities	206,991	206,991	206,991	206,991	206,991
ESOP	46,375	46,375	46,374	46,374	46,374
System Cap	549,323	274,661			
Mansfield Cap Cost	2,007,809	1,003,904			
B.V. #2 Maint Outage Costs	131,736	131,736	131,736	131,736	131,736
Perry #1 Maint Outage Costs	100,450	100,450	100,450	100,450	100,450
DOE Deo & Decontamination	103,008	103,008	103,008	103,008	103,008
B.V. #1 Maint Outage Costs	238,862	238,862	238,862	238,862	238,862
B.V. #2 Debt Cancellation	874,551	874,551	874,551	874,551	874,551
GE Settlement	37,647	37,647	37,647	37,647	37,646
B.V. #2 Training Costs	77,442	77,442	77,442	77,442	77,442
FAS 109	54,534,255	54,534,255	54,534,254	54,534,254	54,534,254
Early Window - Perry	235,676	235,676	235,676	235,676	235,676
Perry #1 O & M	110,847	110,847	110,847	110,847	110,847
Caretaker Expenses	234,561	234,561	234,561	234,561	234,561

**DUQUESNE LIGHT COMPANY  
REVERSAL OF FEDERAL DEFERRED INCOME TAXES**

Item No: D-5  
Page 9 of 17

<u>NAME OF DEFERRAL</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b><u>ACCOUNT 190</u></b>					
Recoverable Energy Costs					
Deferred Incentive Plan					
Sinking Fund Debentures	(36,618)	(36,618)	(36,618)	(36,618)	(36,618)
Long Term Incentive	(399,400)	(399,400)	(399,400)	(399,400)	
Operating Reserve					
Pending Litigation					
State Taxes					
Director's Compensation					
FAS 106	(122,629)	(122,629)	(122,629)	(122,629)	(122,629)
Obsolescence	(81,137)	(81,137)	(81,137)	(81,137)	(81,137)
Required IRB Series B	(13,443)	(10,080)			
Grant Town Investment	(32,554)	(32,554)	(32,554)	(32,554)	(32,554)
Bad Debt Reserve	(195,030)	(195,030)	(195,030)	(195,030)	(195,029)
Oxford Sublease Loss	(476,448)	(476,448)	(148,321)		
Unbilled Revenue	(486,467)	(486,467)	(486,467)	(486,467)	(486,467)
Affordable Housing Invest.					
Fossil Gen Outage Costs					
Perry Reserve					
Early Window - B.V. #2	(20,599)	(20,599)	(20,599)	(20,599)	(17,166)
Warwick Mine Closing Costs					
B.V. #2 Sale/Leaseback	(2,429,305)	(2,429,305)	(2,429,305)	(2,429,305)	(2,429,305)

**ACCOUNT 281**

**ACCOUNT 282**

**ACCOUNT 283**

Sinking Fund Requirement	17,483	17,483	17,483	17,483	17,483
First Mortgage Bonds	1,936,245	1,936,245	1,936,245	1,936,245	1,036,245
Unrealized Loss on Securities	206,991	206,991	206,991	206,991	206,991
ESOP	46,374	46,374	46,374	46,374	46,374
System Cap					
Manafield Cap Cost					
B.V. #2 Maint Outage Costs	131,736	131,736	131,735	131,735	
Perry #1 Maint Outage Costs	100,450	100,450	100,450	100,450	
DOE Deo & Decontamination	103,008	103,008	103,008	103,008	103,008
B.V. #1 Maint Outage Costs	238,862	238,861	238,861	238,861	
B.V. #2 Debt Cancellation	874,551	874,551	874,551	874,551	139,201
GE Settlement	37,646	37,646	37,646	37,646	37,646
B.V. #2 Training Costs	77,442	77,442	77,442	77,442	
FAS 109	54,534,254	54,534,254	54,534,254	54,534,254	
Early Window - Perry	235,676	235,676	235,676	235,676	196,402
Perry #1 O & M	110,847	110,847	110,847	110,847	110,847
Caretaker Expenses	234,561	234,561	234,560	234,560	

DUQUESNE LIGHT COMPANY  
REVERSAL OF FEDERAL DEFERRED INCOME TAXES

NAME OF DEFERRAL	2007	2008	2009	2010	2011
<b>ACCOUNT 120</b>					
Recoverable Energy Costs			(6,111)		
Deferred Incentive Plan	(36,618)	(36,618)			
Sinking Fund Debentures					
Long Term Incentive					
Operating Reserve					
Pending Litigation				(122,629)	(122,629)
State Taxes			(122,629)	(122,629)	(122,629)
Director's Compensation	(122,629)	(122,629)	(81,137)	(81,137)	(81,137)
FAS 106	(81,137)	(81,137)			
Obsolescence			(32,554)	(32,554)	(32,554)
Required IRB Series B	(32,554)	(32,554)	(195,029)	(195,029)	(195,029)
Grant Town Investment	(195,029)	(195,029)			
Bad Debt Reserve			(486,467)	(486,467)	(486,467)
Oxford Sublease Loss	(486,467)	(486,467)			
Unbilled Revenue					
Affordable Housing Invest.					
Fossil Gen Outage Costs					
Perry Reserve					
Early Window - B.V. #2			(2,429,305)	(2,429,305)	(2,429,305)
Warwick Mine Closing Costs	(2,429,305)	(2,429,305)			
B.V. #2 Sale/Leaseback					
<b>ACCOUNT 281</b>					
<b>ACCOUNT 282</b>					
<b>ACCOUNT 283</b>					
Sinking Fund Requirement	17,483	17,483	17,483	17,483	2,909
First Mortgage Bonds	1,036,245	1,036,245	1,036,245	1,036,245	1,036,245
Unrealized Loss on Securities	206,990	206,990	206,990	206,990	206,990
ESOP	46,374	46,374	46,374	46,374	46,374
System Cap					
Manasfield Cap Cost					
B.V. #2 Maint Outage Costs					
Perry #1 Maint Outage Costs	103,008	103,008	103,008	103,008	103,007
DOE Dec & Decontamination					
B.V. #1 Maint Outage Costs	139,201	139,201	139,201	139,201	139,201
B.V. #2 Debt Cancellation	37,646	37,646	37,646	37,646	37,646
GE Settlement					
B.V. #2 Training Costs					
FAS 109					
Early Window - Perry	110,847	110,847	110,847	110,847	110,847
Perry #1 O & M					
Caretaker Expenses					

**DUQUESNE LIGHT COMPANY  
REVERSAL OF FEDERAL DEFERRED INCOME TAXES**

Item No: D-5  
Page 11 of 17

<u>NAME OF DEFERRAL</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b><u>ACCOUNT 190</u></b>					
Recoverable Energy Costs					
Deferred Incentive Plan					
Sinking Fund Debentures					
Long Term Incentive					
Operating Reserve					
Pending Litigation					
State Taxes					
Director's Compensation					
FAS 106	(122,629)	(122,629)	(122,629)	(122,629)	(122,629)
Obsolescence	(81,137)	(81,137)	(81,137)	(81,137)	(81,137)
Required IRB Series B					
Grant Town Investment	(32,554)	(32,554)	(32,554)	(32,554)	(32,553)
Bad Debt Reserve	(195,029)	(195,029)	(195,029)	(195,029)	(195,029)
Oxford Sublease Loss					
Unbilled Revenue	(486,467)	(486,467)	(486,467)	(486,467)	(486,467)
Affordable Housing Invest.					
Fossil Gen Outage Costs					
Perry Reserve					
Early Window - B.V. #2					
Warwick Mine Closing Costs					
B.V. #2 Sale/Leaseback	(2,429,305)	(2,429,305)	(2,429,305)	(2,429,305)	(2,429,305)

**ACCOUNT 281**

**ACCOUNT 282**

**ACCOUNT 283**

Sinking Fund Requirement					
First Mortgage Bonds	1,036,245	627,055			
Unrealized Loss on Securities	206,990	206,990	206,990	206,990	206,990
ESOP	46,374	46,374	46,374	46,374	46,374
System Cap					
Mansfield Cap Cost					
B.V. #2 Maint Outage Costs					
Perry #1 Maint Outage Costs					
DOE Dec & Decontamination	103,007	103,007	103,007	103,007	103,007
B.V. #1 Maint Outage Costs					
B.V. #2 Debt Cancellation	139,201	139,201	139,201	139,201	139,201
GE Settlement	37,646	37,646	37,646	37,646	37,646
B.V. #2 Training Costs					
FAS 109					
Early Window - Perry					
Perry #1 O & M	110,847	110,847	110,847	110,847	110,847
Caretaker Expenses					

**DUQUESNE LIGHT COMPANY  
REVERSAL OF FEDERAL DEFERRED INCOME TAXES**

Item No: D-5  
Page 12 of 17

<u>NAME OF DEFERRAL</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b><u>ACCOUNT 120</u></b>					
Recoverable Energy Costs					
Deferred Incentive Plan					
Sinking Fund Debentures					
Long Term Incentive					
Operating Reserve					
Pending Litigation					
State Taxes					
Director's Compensation					
FAS 106	(122,629)	(122,629)	(122,628)	(122,628)	(122,628)
Obsolescence	(81,136)	(81,136)	(81,136)	(81,136)	(81,136)
Required IRB Series B					
Grant Town Investment	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)
Bad Debt Reserve	(195,029)	(195,029)	(195,029)	(195,029)	(195,029)
Oxford Sublease Loss					
Unbilled Revenue	(486,466)	(486,466)	(486,466)	(486,466)	(486,466)
Affordable Housing Invest.					
Fossil Gen Outage Costs					
Perry Reserve					
Early Window - B.V. #2					
Warwick Mine Closing Costs					
B.V. #2 Sale/Leaseback	(1,138,222)				
<b><u>ACCOUNT 281</u></b>					
<b><u>ACCOUNT 282</u></b>					
<b><u>ACCOUNT 283</u></b>					
Sinking Fund Requirement					
First Mortgage Bonds					
Unrealized Loss on Securitics	206,990	206,990	206,990	206,990	206,990
ESOP	46,374	46,374	46,374	46,374	46,374
System Cap					
Mansfield Cap Cost					
B.V. #2 Maint Outage Costs					
Perry #1 Maint Outage Costs					
DOE Deo & Decontamination	103,007	103,007	103,007	103,007	103,007
B.V. #1 Maint Outage Costs					
B.V. #2 Debt Cancellation	67,790				
GE Settlement	37,646	37,646	37,646	37,646	37,646
B.V. #2 Training Costs					
FAS 109					
Early Window - Perry					
Perry #1 O & M	110,847	110,847	110,847	110,847	110,847
Caretaker Expenses					

DUQUESNE LIGHT COMPANY  
REVERSAL OF FEDERAL DEFERRED INCOME TAXES

Item No: D-5  
Page 13 of 17

NAME OF DEFERRAL ACCOUNT 190	2022	2023	2024	2025	2026	TOTAL
Recoverable Energy Costs						(432,391)
Deferred Incentive Plan						(44,827)
Sinking Fund Debentures						(445,527)
Long Term Incentive						(3,594,600)
Operating Reserve						(661,574)
Pending Litigation						(1,102,625)
State Taxes						(1,071,119)
Director's Compensation						(487,712)
FAS 106	(122,628)	(122,628)	(122,628)	(122,628)	(122,628)	(3,678,862)
Obsolescence	(81,136)	(81,136)	(81,136)	(81,136)	(81,136)	(2,434,100)
Required IRB Series B						(90,738)
Grant Town Investment	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(976,609)
Bad Debt Reserve	(195,029)	(195,029)	(195,029)	(195,029)	(195,029)	(5,850,879)
Oxford Sublease Loss						(3,483,457)
Unbilled Revenue	(486,466)	(486,466)	(486,466)	(486,466)	(486,466)	(14,594,000)
Affordable Housing Invest.						(5,875)
Fossil Gen Outage Costs						(3,453,757)
Perry Reserve						(269,284)
Early Window - B.V. #2						(202,557)
Warwick Mine Closing Costs						(7,415,486)
B.V. #2 Sale/Leaseback						(49,724,322)
<b>ACCOUNT 281</b>						
<b>ACCOUNT 282</b>						
<b>ACCOUNT 283</b>						
Sinking Fund Requirement						247,671
First Mortgage Bonds						25,306,975
Unrealized Loss on Securities	206,990	206,990	206,990	206,990	206,990	6,209,711
ESOP	46,374	46,374	46,374	46,374	46,374	1,391,222
System Cap						823,984
Mansfield Cap Cost						3,011,713
B.V. #2 Maint Outage Costs						1,185,622
Perry #1 Maint Outage Costs						904,050
DOE Deo & Decontamination	103,007	103,007	103,007	103,007	103,007	3,090,224
B.V. #1 Maint Outage Costs						2,149,755
B.V. #2 Debt Cancellation						9,469,960
GE Settlement	37,646	37,646	37,646	37,646	37,646	1,129,384
B.V. #2 Training Costs						696,978
FAS 109						490,808,288
Early Window - Perry						2,317,486
Perry #1 O & M	110,847	110,847	110,847	110,847	88	3,214,651
Caretaker Expenses						2,111,047

PROJECTED CUMULATIVE DEFERRED AND NET DEFERRED FEDERAL TAX

Item: D-5  
Page 14 of 17

CUMULATIVE DEFERRED TAX	1996 CUM DEF	1997 CUM DEF	1998 CUM DEF	1999 CUM DEF	2000 CUM DEF	2001 CUM DEF	2002 CUM DEF	2003 CUM DEF
MANSF 1	8,562,442	7,611,060	6,659,677	5,708,295	4,756,912	3,805,530	2,854,147	1,902,765
MANSF 2	2,908,021	2,584,908	2,261,794	1,938,681	1,615,567	1,292,454	969,340	646,227
MANSF 3	9,612,518	8,544,460	7,476,402	6,408,345	5,340,287	4,272,230	3,204,172	2,136,115
MANSF COMMON	1,766,621	1,570,330	1,374,039	1,177,748	981,457	785,166	588,874	392,583
MANSF SHARED	6,515,954	5,791,959	5,067,964	4,343,969	3,619,974	2,895,979	2,171,984	1,447,989
EASTLAKE	7,228,937	6,425,722	5,622,507	4,819,292	4,016,077	3,212,862	2,409,646	1,606,431
SAMMIS	10,279,662	9,137,477	7,995,292	6,853,107	5,710,922	4,568,738	3,426,553	2,284,369
CHESWICK	11,280,929	10,027,492	8,774,055	7,520,619	6,267,182	5,013,746	3,760,309	2,506,873
ELRAMA	5,188,882	4,612,340	4,035,797	3,459,255	2,882,712	2,306,170	1,729,627	1,153,085
ELRAMA SCRB	670,769	596,239	521,709	447,179	372,649	298,119	223,589	149,059
B I 1	935,801	831,823	727,845	623,867	519,889	415,911	311,933	207,955
B I 2	2,290,437	2,035,944	1,781,451	1,526,958	1,272,465	1,017,972	763,479	508,966
BV 1	53,117,848	47,215,865	41,313,882	35,411,899	29,509,916	23,607,933	17,705,950	11,803,967
BV COMMON	33,956,680	30,183,716	26,410,751	22,637,787	18,864,822	15,091,858	11,318,893	7,545,929
BV 2	2,624,118	2,332,549	2,040,980	1,749,411	1,457,842	1,166,274	874,705	583,137
PERRY	81,726,952	72,646,180	63,565,407	54,484,635	45,403,862	36,323,090	27,242,317	18,161,545
PRODUCTION	238,666,571	212,148,064	185,629,552	159,111,047	132,592,535	106,074,032	79,555,518	53,037,015
TRANSMISSION	24,330,212	23,275,886	22,047,460	20,785,356	19,541,719	18,260,994	16,916,832	15,725,061
DISTRIBUTION	99,290,960	101,360,310	101,921,606	101,803,297	101,081,099	99,753,101	98,482,880	97,383,719
GENERAL	26,018,880	26,418,255	26,056,107	25,284,935	24,155,027	22,944,593	21,937,745	21,063,733
TOTAL RATE MAKING	388,306,623	363,202,515	335,654,725	306,984,635	277,370,380	247,032,720	216,892,975	187,209,528
PHILLIPS cold storage	3,549,268	3,154,905	2,760,542	2,366,179	1,971,816	1,577,453	1,183,090	788,727
PHIL SCRB cold storage	374,881	333,228	291,574	249,921	208,267	166,614	124,960	83,307
B I 3 cold reserve	1,145,218	1,017,972	890,725	763,479	636,232	508,986	381,739	254,493
B I 4 cold reserve	2,166,047	1,925,375	1,684,703	1,444,031	1,203,359	962,687	722,015	481,343
WARWICK cold storage	3,854,668	2,633,806	1,463,251	292,650	0	0	0	0
TOTAL COLD STORAGE	11,090,082	9,065,286	7,090,795	5,116,260	4,019,674	3,215,740	2,411,804	1,607,870
GRAND TOTAL	399,396,705	372,267,801	342,745,520	312,100,895	281,390,054	250,248,460	219,304,779	188,817,398

NET DEFERRED FEDERAL TAX	1997 NET DEF	1998 NET DEF	1999 NET DEF	2000 NET DEF	2001 NET DEF	2002 NET DEF	2003 NET DEF
MANSF 1	(951,382)	(951,383)	(951,382)	(951,383)	(951,382)	(951,383)	(951,382)
MANSF 2	(323,113)	(323,114)	(323,113)	(323,114)	(323,113)	(323,114)	(323,113)
MANSF 3	(1,068,058)	(1,068,058)	(1,068,057)	(1,068,058)	(1,068,057)	(1,068,058)	(1,068,057)
MANSF COMMON	(196,291)	(196,291)	(196,291)	(196,291)	(196,291)	(196,292)	(196,291)
MANSF SHARED	(723,995)	(723,995)	(723,995)	(723,995)	(723,995)	(723,995)	(723,995)
EASTLAKE	(803,215)	(803,215)	(803,215)	(803,215)	(803,215)	(803,216)	(803,215)
SAMMIS	(1,142,185)	(1,142,185)	(1,142,185)	(1,142,185)	(1,142,185)	(1,142,185)	(1,142,184)
CHESWICK	(1,253,437)	(1,253,437)	(1,253,436)	(1,253,437)	(1,253,436)	(1,253,437)	(1,253,436)
ELRAMA	(576,542)	(576,543)	(576,542)	(576,543)	(576,542)	(576,543)	(576,542)
ELRAMA SCRB	(74,530)	(74,530)	(74,530)	(74,530)	(74,530)	(74,530)	(74,530)
B I 1	(103,978)	(103,978)	(103,978)	(103,978)	(103,978)	(103,978)	(103,978)
B I 2	(254,493)	(254,493)	(254,493)	(254,493)	(254,493)	(254,493)	(254,493)
BV 1	(5,901,983)	(5,901,983)	(5,901,983)	(5,901,983)	(5,901,983)	(5,901,983)	(5,901,983)
BV COMMON	(3,772,964)	(3,772,965)	(3,772,964)	(3,772,965)	(3,772,964)	(3,772,965)	(3,772,964)
BV 2	(291,569)	(291,569)	(291,569)	(291,569)	(291,568)	(291,569)	(291,568)
PERRY	(9,080,772)	(9,080,773)	(9,080,772)	(9,080,773)	(9,080,772)	(9,080,773)	(9,080,772)
PRODUCTION	(26,518,507)	(26,518,512)	(26,518,505)	(26,518,512)	(26,518,503)	(26,518,514)	(26,518,503)
TRANSMISSION	(1,054,326)	(1,228,426)	(1,262,104)	(1,243,637)	(1,280,725)	(1,344,162)	(1,191,771)
DISTRIBUTION	2,069,350	561,296	(118,309)	(722,198)	(1,327,998)	(1,270,221)	(1,099,161)
GENERAL	399,375	(362,148)	(771,172)	(1,129,908)	(1,210,434)	(1,006,848)	(874,012)
TOTAL RATE MAKING	(25,104,108)	(27,547,790)	(28,670,090)	(29,614,255)	(30,337,660)	(30,139,745)	(29,683,447)
PHILLIPS cold storage	(394,363)	(394,363)	(394,363)	(394,363)	(394,363)	(394,363)	(394,363)
PHIL SCRB cold storage	(41,653)	(41,654)	(41,653)	(41,654)	(41,653)	(41,654)	(41,653)
B I 3 cold reserve	(127,246)	(127,247)	(127,246)	(127,247)	(127,246)	(127,247)	(127,246)
B I 4 cold reserve	(240,672)	(240,672)	(240,672)	(240,672)	(240,672)	(240,672)	(240,672)
WARWICK cold storage	(1,220,862)	(1,170,555)	(1,170,601)	(292,650)	0	0	0
TOTAL COLD STORAGE	(2,024,796)	(1,974,491)	(1,974,535)	(1,096,586)	(803,934)	(803,936)	(803,934)
GRAND TOTAL	(27,128,904)	(29,522,281)	(30,644,625)	(30,710,841)	(31,141,594)	(30,943,681)	(30,487,381)

PROJECTED CUMULATIVE DEFERRED AND NET DEFERRED FEDERAL TAX

Item: D-5  
Page 15 of 17

CUMULATIVE DEFERRED TAX	2004 CUM DEF	2005 CUM DEF	2006 CUM DEF	2007 CUM DEF	2008 CUM DEF	2009 CUM DEF	2010 CUM DEF	2011 CUM DEF
MANSF 1	951,382	0	0	0	0	0	0	0
MANSF 2	323,113	0	0	0	0	0	0	0
MANSF 3	1,068,057	0	0	0	0	0	0	0
MANSF COMMON	196,291	0	0	0	0	0	0	0
MANSF SHARED	723,994	0	0	0	0	0	0	0
EASTLAKE	803,215	0	0	0	0	0	0	0
SAMMIS	1,142,184	0	0	0	0	0	0	0
CHESWICK	1,253,436	0	0	0	0	0	0	0
ELRAMA	576,542	0	0	0	0	0	0	0
ELRAMA SCRB	74,529	0	0	0	0	0	0	0
B I 1	103,977	0	0	0	0	0	0	0
B I 2	254,493	0	0	0	0	0	0	0
BV 1	5,901,983	0	0	0	0	0	0	0
BV COMMON	3,772,964	0	0	0	0	0	0	0
BV 2	291,568	0	0	0	0	0	0	0
PERRY	9,080,772	0	0	0	0	0	0	0
PRODUCTION	26,518,500	0	0	0	0	0	0	0
TRANSMISSION	14,507,570	13,355,718	12,399,577	11,816,367	11,326,340	10,831,216	10,495,286	10,231,591
DISTRIBUTION	96,393,791	95,722,811	95,399,441	95,270,436	94,970,918	94,189,608	92,877,414	90,935,968
GENERAL	20,537,253	20,028,647	19,604,139	19,258,153	18,897,474	18,462,035	17,963,947	17,409,557
TOTAL RATE MAKING	157,957,114	129,107,176	127,403,157	126,344,956	125,194,732	123,482,859	121,336,647	118,577,116
PHILLIPS cold storage	394,363	0	0	0	0	0	0	0
PHIL SCRB cold storage	41,653	0	0	0	0	0	0	0
B I 3 cold reserve	127,246	0	0	0	0	0	0	0
B I 4 cold reserve	240,671	0	0	0	0	0	0	0
WARWICK cold storage	0	0	0	0	0	0	0	0
TOTAL COLD STORAGE	803,933	0	0	0	0	0	0	0
GRAND TOTAL	158,761,047	129,107,176	127,403,157	126,344,956	125,194,732	123,482,859	121,336,647	118,577,116

NET DEFERRED FEDERAL TAX	2004 NET DEF	2005 NET DEF	2006 NET DEF	2007 NET DEF	2008 NET DEF	2009 NET DEF	2010 NET DEF	2011 NET DEF
MANSF 1	(951,383)	(951,382)	0	0	0	0	0	0
MANSF 2	(323,114)	(323,113)	0	0	0	0	0	0
MANSF 3	(1,068,058)	(1,068,057)	0	0	0	0	0	0
MANSF COMMON	(196,292)	(196,291)	0	0	0	0	0	0
MANSF SHARED	(723,995)	(723,994)	0	0	0	0	0	0
EASTLAKE	(803,216)	(803,215)	0	0	0	0	0	0
SAMMIS	(1,142,185)	(1,142,184)	0	0	0	0	0	0
CHESWICK	(1,253,437)	(1,253,436)	0	0	0	0	0	0
ELRAMA	(576,543)	(576,542)	0	0	0	0	0	0
ELRAMA SCRB	(74,530)	(74,529)	0	0	0	0	0	0
B I 1	(103,978)	(103,977)	0	0	0	0	0	0
B I 2	(254,493)	(254,493)	0	0	0	0	0	0
BV 1	(5,901,984)	(5,901,983)	0	0	0	0	0	0
BV COMMON	(3,772,965)	(3,772,964)	0	0	0	0	0	0
BV 2	(291,569)	(291,568)	0	0	0	0	0	0
PERRY	(9,080,773)	(9,080,772)	0	0	0	0	0	0
PRODUCTION	(26,518,515)	(26,518,500)	0	0	0	0	0	0
TRANSMISSION	(1,217,491)	(1,151,852)	(956,141)	(583,210)	(490,027)	(495,124)	(335,930)	(263,695)
DISTRIBUTION	(989,928)	(670,980)	(323,370)	(129,005)	(299,518)	(781,310)	(1,312,194)	(1,941,446)
GENERAL	(526,480)	(508,606)	(424,508)	(345,986)	(360,679)	(435,439)	(498,088)	(554,390)
TOTAL RATE MAKING	(29,252,414)	(28,849,938)	(1,704,019)	(1,058,201)	(1,150,224)	(1,711,873)	(2,146,212)	(2,759,531)
PHILLIPS cold storage	(394,364)	(394,363)	0	0	0	0	0	0
PHIL SCRB cold storage	(41,654)	(41,653)	0	0	0	0	0	0
B I 3 cold reserve	(127,247)	(127,246)	0	0	0	0	0	0
B I 4 cold reserve	(240,672)	(240,671)	0	0	0	0	0	0
WARWICK cold storage	0	0	0	0	0	0	0	0
TOTAL COLD STORAGE	(803,937)	(803,933)	0	0	0	0	0	0
GRAND TOTAL	(30,056,351)	(29,653,871)	(1,704,019)	(1,058,201)	(1,150,224)	(1,711,873)	(2,146,212)	(2,759,531)

PROJECTED CUMULATIVE DEFERRED AND NET DEFERRED FEDERAL TAX

Item: D-5  
Page 16 of 17

CUMULATIVE DEFERRED TAX	2012 CUM DEP	2013 CUM DEP	2014 CUM DEP	2015 CUM DEP	2016 CUM DEP	2017 CUM DEP	2018 CUM DEP	2019 CUM DEP
MANSF 1	0	0	0	0	0	0	0	0
MANSF 2	0	0	0	0	0	0	0	0
MANSF 3	0	0	0	0	0	0	0	0
MANSF COMMON	0	0	0	0	0	0	0	0
MANSF SHARED	0	0	0	0	0	0	0	0
EASTLAKE	0	0	0	0	0	0	0	0
SAMMIS	0	0	0	0	0	0	0	0
CHESWICK	0	0	0	0	0	0	0	0
ELRAMA	0	0	0	0	0	0	0	0
ELRAMA SCRIB	0	0	0	0	0	0	0	0
B I 1	0	0	0	0	0	0	0	0
B I 2	0	0	0	0	0	0	0	0
BV 1	0	0	0	0	0	0	0	0
BV COMMON	0	0	0	0	0	0	0	0
BV 2	0	0	0	0	0	0	0	0
PERRY	0	0	0	0	0	0	0	0
PRODUCTION	0	0	0	0	0	0	0	0
TRANSMISSION	9,847,055	9,314,657	8,748,753	8,169,947	7,557,188	6,917,423	6,277,654	5,637,889
DISTRIBUTION	88,188,328	84,762,580	80,609,292	75,823,349	70,469,788	64,815,140	59,160,488	53,504,599
GENERAL	16,758,881	16,021,672	15,219,471	14,353,412	13,449,438	12,530,646	11,625,258	10,718,117
TOTAL RATE MAKING	114,794,264	110,098,909	104,577,516	98,346,708	91,476,414	84,263,209	77,063,400	69,860,605
PHILLIPS cold storage	0	0	0	0	0	0	0	0
PHIL SCRIB cold storage	0	0	0	0	0	0	0	0
B I 3 cold reserve	0	0	0	0	0	0	0	0
B I 4 cold reserve	0	0	0	0	0	0	0	0
WARWICK cold storage	0	0	0	0	0	0	0	0
TOTAL COLD STORAGE	0	0	0	0	0	0	0	0
GRAND TOTAL	114,794,264	110,098,909	104,577,516	98,346,708	91,476,414	84,263,209	77,063,400	69,860,605

NET DEFERRED FEDERAL TAX	2012 NET DEF	2013 NET DEF	2014 NET DEF	2015 NET DEF	2016 NET DEF	2017 NET DEF	2018 NET DEF	2019 NET DEF
MANSF 1	0	0	0	0	0	0	0	0
MANSF 2	0	0	0	0	0	0	0	0
MANSF 3	0	0	0	0	0	0	0	0
MANSF COMMON	0	0	0	0	0	0	0	0
MANSF SHARED	0	0	0	0	0	0	0	0
EASTLAKE	0	0	0	0	0	0	0	0
SAMMIS	0	0	0	0	0	0	0	0
CHESWICK	0	0	0	0	0	0	0	0
ELRAMA	0	0	0	0	0	0	0	0
ELRAMA SCRIB	0	0	0	0	0	0	0	0
B I 1	0	0	0	0	0	0	0	0
B I 2	0	0	0	0	0	0	0	0
BV 1	0	0	0	0	0	0	0	0
BV COMMON	0	0	0	0	0	0	0	0
BV 2	0	0	0	0	0	0	0	0
PERRY	0	0	0	0	0	0	0	0
PRODUCTION	0	0	0	0	0	0	0	0
TRANSMISSION	(384,536)	(532,398)	(565,904)	(578,806)	(612,759)	(639,765)	(639,769)	(639,765)
DISTRIBUTION	(2,747,640)	(3,425,748)	(4,153,288)	(4,785,943)	(5,353,561)	(5,654,648)	(5,654,652)	(5,655,889)
GENERAL	(650,676)	(737,209)	(802,201)	(866,059)	(903,974)	(918,792)	(905,388)	(907,141)
TOTAL RATE MAKING	(3,782,852)	(4,695,355)	(5,521,393)	(6,230,808)	(6,870,294)	(7,213,205)	(7,199,809)	(7,202,795)
PHILLIPS cold storage	0	0	0	0	0	0	0	0
PHIL SCRIB cold storage	0	0	0	0	0	0	0	0
B I 3 cold reserve	0	0	0	0	0	0	0	0
B I 4 cold reserve	0	0	0	0	0	0	0	0
WARWICK cold storage	0	0	0	0	0	0	0	0
TOTAL COLD STORAGE	0	0	0	0	0	0	0	0
GRAND TOTAL	(3,782,852)	(4,695,355)	(5,521,393)	(6,230,808)	(6,870,294)	(7,213,205)	(7,199,809)	(7,202,795)

PROJECTED CUMULATIVE DEFERRED AND NET DEFERRED FEDERAL TAX

Item: D-5  
Page 17 of 17

CUMULATIVE DEFERRED TAX	2020 CUM DEF	2021 CUM DEF	2022 CUM DEF	2023 CUM DEF	2024 CUM DEF	2025 CUM DEF	2026 CUM DEF	2027 CUM DEF	2028 CUM DEF
MANSF 1	0	0	0	0	0	0	0	0	0
MANSF 2	0	0	0	0	0	0	0	0	0
MANSF 3	0	0	0	0	0	0	0	0	0
MANSF COMMON	0	0	0	0	0	0	0	0	0
MANSF SHARED	0	0	0	0	0	0	0	0	0
EASTLAKE	0	0	0	0	0	0	0	0	0
SAMMIS	0	0	0	0	0	0	0	0	0
CHESWICK	0	0	0	0	0	0	0	0	0
ELRAMA	0	0	0	0	0	0	0	0	0
ELRAMA SCRB	0	0	0	0	0	0	0	0	0
B I 1	0	0	0	0	0	0	0	0	0
B I 2	0	0	0	0	0	0	0	0	0
BV 1	0	0	0	0	0	0	0	0	0
BV COMMON	0	0	0	0	0	0	0	0	0
BV 2	0	0	0	0	0	0	0	0	0
PERRY	0	0	0	0	0	0	0	0	0
PRODUCTION	0	0	0	0	0	0	0	0	0
TRANSMISSION	4,998,073	4,419,242	3,901,306	3,368,531	2,853,475	2,379,109	1,955,289	1,598,104	1,281,949
DISTRIBUTION	47,846,363	42,300,615	37,116,641	32,309,977	27,755,263	23,468,697	19,485,831	15,810,626	12,443,662
GENERAL	9,795,342	8,863,810	7,944,361	7,100,742	6,296,640	5,530,089	4,801,793	4,098,388	3,433,610
TOTAL RATE MAKING	62,639,778	55,583,667	48,962,308	42,779,250	36,905,378	31,377,895	26,242,913	21,507,118	17,159,221
PHILLIPS cold storage	0	0	0	0	0	0	0	0	0
PHIL SCRB cold storage	0	0	0	0	0	0	0	0	0
B I 3 cold reserve	0	0	0	0	0	0	0	0	0
B I 4 cold reserve	0	0	0	0	0	0	0	0	0
WARWICK cold storage	0	0	0	0	0	0	0	0	0
TOTAL COLD STORAGE	0	0	0	0	0	0	0	0	0
GRAND TOTAL	62,639,778	55,583,667	48,962,308	42,779,250	36,905,378	31,377,895	26,242,913	21,507,118	17,159,221

NET DEFERRED FEDERAL TAX	2020 NET DEF	2021 NET DEF	2022 NET DEF	2023 NET DEF	2024 NET DEF	2025 NET DEF	2026 NET DEF	2027 NET DEF	2028 NET DEF
MANSF 1	0	0	0	0	0	0	0	0	0
MANSF 2	0	0	0	0	0	0	0	0	0
MANSF 3	0	0	0	0	0	0	0	0	0
MANSF COMMON	0	0	0	0	0	0	0	0	0
MANSF SHARED	0	0	0	0	0	0	0	0	0
EASTLAKE	0	0	0	0	0	0	0	0	0
SAMMIS	0	0	0	0	0	0	0	0	0
CHESWICK	0	0	0	0	0	0	0	0	0
ELRAMA	0	0	0	0	0	0	0	0	0
ELRAMA SCRB	0	0	0	0	0	0	0	0	0
B I 1	0	0	0	0	0	0	0	0	0
B I 2	0	0	0	0	0	0	0	0	0
BV 1	0	0	0	0	0	0	0	0	0
BV COMMON	0	0	0	0	0	0	0	0	0
BV 2	0	0	0	0	0	0	0	0	0
PERRY	0	0	0	0	0	0	0	0	0
PRODUCTION	0	0	0	0	0	0	0	0	0
TRANSMISSION	(639,816)	(578,831)	(517,936)	(532,775)	(515,056)	(474,366)	(423,820)	(357,185)	(316,155)
DISTRIBUTION	(5,658,236)	(5,545,748)	(5,183,974)	(4,806,664)	(4,554,714)	(4,286,566)	(3,982,866)	(3,675,205)	(3,366,964)
GENERAL	(922,775)	(931,532)	(919,449)	(843,619)	(804,102)	(766,551)	(728,296)	(703,405)	(664,778)
TOTAL RATE MAKING	(7,220,827)	(7,056,111)	(6,621,359)	(6,183,058)	(5,873,872)	(5,527,483)	(5,134,982)	(4,735,795)	(4,347,897)
PHILLIPS cold storage	0	0	0	0	0	0	0	0	0
PHIL SCRB cold storage	0	0	0	0	0	0	0	0	0
B I 3 cold reserve	0	0	0	0	0	0	0	0	0
B I 4 cold reserve	0	0	0	0	0	0	0	0	0
WARWICK cold storage	0	0	0	0	0	0	0	0	0
TOTAL COLD STORAGE	0	0	0	0	0	0	0	0	0
GRAND TOTAL	(7,220,827)	(7,056,111)	(6,621,359)	(6,183,058)	(5,873,872)	(5,527,483)	(5,134,982)	(4,735,795)	(4,347,897)

DUQUESNE LIGHT COMPANY

D. Taxes

6. Provide the work papers and supporting documentation for all consolidated tax savings.

Response:

Respondent is a member of an affiliated group of corporations filing a consolidated return. The following information concerning the consolidation is furnished:

- (A) Names of Companies in consolidated group and tax allocated to each group member:

DQE, Inc.	\$ (57,601)
Duquesne Light Company	84,291,816
Montauk	(31,765,955)
Duquesne Enterprises	623,317
	<hr/>
	\$ 53,091,577
	<hr/>

- (B) Basis of allocation of the consolidated tax among the group members:

The allocation of consolidated federal income tax is on the basis of the percentage of the total tax which the tax of each member if computed on a separate return would bear to the total amount of the taxes for all members of the group so computed, in accordance with the section 1552 (a)(2) of the Internal Revenue Code of 1986.

See answer to question D-19 for more details.

DUQUESNE LIGHT COMPANY

D. Taxes

7. Provide a copy of the base year or most recent available corporate federal tax return and supporting schedules and, if available, a copy of the calculation work papers for the company's consolidated tax savings adjustment.

Response:

1. Attached are copies of DQE's 1995 Form 1120, of which Duquesne Light Company is included as a subsidiary. The complete return is available upon request.

999 09/14/96

**Form 1120**  
Department of Treasury  
Internal Rev. Service

**U.S. Corporation Income Tax Return**

For calendar year 1995 or tax year beginning \_\_\_\_\_, 1995, end \_\_\_\_\_, 19\_\_

OMB No. 1545-0123

**1995**

▶ Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

- A Check if a:**
- 1 Consolidated return (attach Form 951)
  - 2 Personal holding co. (attach Sch. PH)
  - 3 Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T -- see instructions)

**Use IRS label. Otherwise, print or type.**

Name **DQE, Inc. & Subsidiary Companies**  
No., street, and room or suite no. **Cherrington Corp.Center, Suite 100, 500 Cherrington Parkway**  
City/town, state, and ZIP code **Coraopolis, PA 15108-3184**

**B Employer identification no.**  
25-1598483

**C Date incorporated**  
01/05/89

**D Total assets (see page 6 of inst.)**  
\$ 4,458,842,745.

**E Check applicable boxes:** (1) Initial return (2) Final return (3) Change of address

income

educations  
see instructions for limitations on educations.)

tax and payments

1a	Gross receipts/sales	929,840,077.	b	Less returns and allowances		C Bal ▶	1c	929,840,077.
2	Cost of goods sold (Schedule A, line 8)						2	299,150,736.
3	Gross profit. Subtract line 2 from line 1c						3	630,689,341.
4	Dividends (Schedule C, line 19)						4	979,216.
5	Interest						5	15,260,944.
6	Gross rents						6	37,612,314.
7	Gross royalties						7	
8	Capital gain net income (attach Schedule D (Form 1120))						8	1,357,723.
9	Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)						9	-522,612.
10	Other income (see page 7 of instructions -- attach schedule)	SEE STATEMENT. 2					10	319,290,182.
11	<b>Total Income.</b> Add lines 3 through 10						11	1,004,667,108.
12	Compensation of officers (Schedule E, line 4)						12	7,606,475.
13	Salaries and wages (less employment credits)						13	55,385,037.
14	Repairs and maintenance						14	53,244,177.
15	Bad debts						15	13,919,030.
16	Rents						16	104,598,309.
17	Taxes and licenses	SEE STATEMENT. 3					17	115,686,951.
18	Interest						18	114,028,132.
19	Charitable contributions (see page 9 of instructions for 10% limitation)						19	1,886,272.
20	Depreciation (attach Form 4562)		20	225,912,508.				
21	Less depreciation claimed on Schedule A and elsewhere on return		21a	206,659.			21b	225,705,849.
22	Depletion						22	1,602,247.
23	Advertising						23	388,801.
24	Pension, profit-sharing, etc., plans						24	3,248,843.
25	Employee benefit programs						25	8,549,309.
26	Other deductions (attach schedule)	SEE STATEMENT. 4					26	110,893,633.
27	<b>Total deductions.</b> Add lines 12 through 26						27	816,743,065.
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11						28	187,924,043.
29	Less: a Net operating loss deduction (see page 11 of instructions)		29a					
	b Special deductions (Schedule C, line 20)		29b	1,125,218.			29c	1,125,218.
30	<b>Taxable Income.</b> Subtract line 29c from line 28						30	186,798,825.
31	<b>Total tax</b> (Schedule J, line 10)						31	53,091,577.
32	Payments: a 1994 overpayment credited to 1995		32a	13,579,658.				
	b 1995 estimated tax payments		32b	48,561,500.				
	c Less 1995 refund applied for on Form 4466		32c	( )				
	d Tax deposited with Form 7004					32d	62,141,158.	
	e Credit from regulated investment companies (attach Form 2439)					32e	0.	
	f Credit for Federal tax on fuels (attach Form 4136). See instructions					32f		
	g					32g	699.	
32h							62,141,857.	
33	Estimated tax penalty (see page 12 of instructions). Check if Form 2220 is attached					33		
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34	0.	
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35	9,050,280.	
36	Enter amount of line 35 you want. Credited to 1996 estimated tax	9,050,280.				36	0.	

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Morgan K. O'Brien Date 9-16-96 Controller Title

**Paid Preparer's Use Only**

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's SSN \_\_\_\_\_

Firm's name (or yours if self-employed) and address \_\_\_\_\_ EIN \_\_\_\_\_ ZIP code \_\_\_\_\_

Form 1120 (1995)

**Schedule A** Cost of Goods Sold (See page 12 of instructions.)

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	45,379,332.
4	Additional section 263A costs (attach schedule) .....	4	
5	Other costs (attach schedule) ..... SEE: STATEMENT .6...	5	253,771,404.
6	Total. Add lines 1 through 5 .....	6	299,150,736.
7	Inventory at end of year .....	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2 .....	8	299,150,736.

9a Check all methods used for valuing closing inventory:

- (I)  Cost as described in Regulations section 1.471-3
- (R)  Lower of cost or market as described in Regulations section 1.471-4
- (O)  Other (Specify method used and attach explanation.) ▶

- b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c).....▶
- c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970).....▶
- d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO. .... 9d
- e Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? .....  Yes  No
- f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation .....  Yes  No

**Schedule C** Dividends and Special Deductions (See page 13 of instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock) .....	70	685,451.
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock) .....	80	
3	Dividends on debt-financed stock of domestic and foreign corps. (sec. 246A) .....	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities .....	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities .....	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction .....	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction .....	80	
8	Dividends from wholly owned foreign subsidiaries subject to 100% deduction (section 245(b)) .....	100	
9	Total. Add lines 1 through 8. See page 13 of instructions for limitation .....		685,451.
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958. ....	100	
11	Dividends from certain FSCs that are subject to 100% deduction (sec. 245(c)(1)) .....	100	
12	Dividends from affiliated group members subject to 100% ded. (sec. 243(a)(3)) .....	100	0.
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11 .....		
14	Income from controlled foreign corps. under subpart F (attach Form(s) 5471) .....		
15	Foreign dividend gross-up (section 78) .....		
16	IC-DISC & former DISC dividends not included on lines 1, 2, or 3 (sec. 246(d)) .....		
17	Other dividends .....		
18	Deduction for dividends paid on certain preferred stock of public utilities .....		439,767.
19	Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1. ▶		979,216.
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1 .....		1,125,218.

**Schedule E** Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

1	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
			%	%	%	7,606,475.
			%	%	%	
			%	%	%	
			%	%	%	
2	Total compensation of officers .....					7,606,475.
3	Compensation of officers claimed on Schedule A and elsewhere on return .....					
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 1. ....					7,606,475.

Form 1120 (1995)

**Schedule M Tax Computation** (See page 14 of instructions.)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>		
Important: Members of a controlled group, see instructions on page 14.			
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____		
b	Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____		
3	Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 15) <input type="checkbox"/>	3	65,379,589.
4a	Foreign tax credit (attach Form 1118) <input type="checkbox"/>	4a	0.
b	Possessions tax credit (attach Form 5735) <input type="checkbox"/>	4b	
c	Check: <input checked="" type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	4c	1,396,443.
d	General business credit. Enter here and check which forms are attached: <input checked="" type="checkbox"/> 3800 <input checked="" type="checkbox"/> 3468 <input type="checkbox"/> 5884 <input type="checkbox"/> 6478 <input checked="" type="checkbox"/> 6765 <input checked="" type="checkbox"/> 8586 <input type="checkbox"/> 8830 <input type="checkbox"/> 8826 <input type="checkbox"/> 8835 <input type="checkbox"/> 8844 <input type="checkbox"/> 8845 <input type="checkbox"/> 8846 <input type="checkbox"/> 8847	4d	11,198,261.
e	Credit for prior year minimum tax (attach Form 8827) <input type="checkbox"/>	4e	
5	Total credits. Add lines 4a through 4e	5	12,594,704.
6	Subtract line 5 from line 3	6	52,784,885.
7	Personal holding company tax (attach Schedule PH (Form 1120))	7	
8	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	8	0.
9a	Alternative minimum tax (attach Form 4626)	9a	0.
b	Environmental tax (attach Form 4626)	9b	306,692.
10	Total tax. Add lines 6 through 9b. Enter here and on line 31, page 1	10	53,091,577.

**Schedule K Other Information** (See page 17 of instructions.)

	Yes	No		Yes	No	
1	Check method of accounting: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____			7	Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) <input type="checkbox"/>	
2	See page 19 of the instructions & state the principal: a Business activity code no. ▶ 6749 b Business activity ▶ Holding Company c Product or service ▶ MANAGEMENT SERV.				If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶ _____	
3	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) See Statements <input checked="" type="checkbox"/>			8	At any time during the 1995 calendar year, did the corp. have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <input checked="" type="checkbox"/>	
	If "Yes," attach a schedule showing: (a) name and identifying number, (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.				If "Yes," the corp. may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country ▶ _____	
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input checked="" type="checkbox"/>			9	Was the corporation grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corp. has any beneficial interest in it? If "Yes," the corp. may have to file Forms 926, 3520, or 3520-A <input type="checkbox"/>	
	If "Yes," enter employer identification number and name of the parent corporation ▶ _____			10	Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corp. entitled to vote, or (b) the total value of all classes of stock of corp.? If "Yes," <input checked="" type="checkbox"/>	
5	Did any individual, partnership, corporation, estate or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) <input checked="" type="checkbox"/>			a	Enter percentage owned ▶ _____	
	If "Yes," attach a schedule showing name and identifying no. (Do not include any info. already entered in 4 above.) Enter percentage owned ▶ _____			b	Enter owner's country ▶ _____	
6	During this tax year, did the corporation pay dividends (other than stock dividends & distributions in exchange for stock) in excess of the corporation's current and accumulated earnings & profits? (See secs. 301 & 316.) <input checked="" type="checkbox"/>			c	The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶ _____	
	If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidi. . .			11	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>	
					If so, the corporation may have to file Form 8281.	
				12	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 290,991.	
				13	If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶ _____	
				14	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>	
				15	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$ _____	

Form 1120 (1995)

Page 4

Schedule L	Balance Sheets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash .....		1,844,832.		2,247,780.
2a	Trade notes and accounts receivable .....	175,931,369.		144,425,982.	
b	Less allowance for bad debts .....	( 15,822,369.)	160,109,000.	( 18,657,982.)	125,768,000.
3	Inventories .....		88,746,483.		78,752,065.
4	U.S. government obligations .....				
5	Tax-exempt securities (see instructions) ..				
6	Other current assets (attach schedule) .....	STMT. 13	36,156,000.		8,099,001.
7	Loans to stockholders .....				
8	Mortgage and real estate loans .....				
9	Other investments (attach schedule) .....	STMT. 13	244,430,933.		463,435,312.
10a	Buildings and other depreciable assets .....	4,709,523,965.		4,746,113,000.	
b	Less accumulated depreciation .....	( 1,569,983,000.)	3,139,540,965.	( 1,685,877,000.)	3,060,236,000.
11a	Depletable assets .....				
b	Less accumulated depletion .....	( )	0.	( )	0.
12	Land (net of any amortization) .....		0.		0.
13a	Intangible assets (amortizable only) .....				
b	Less accumulated amortization .....	( )	0.	( )	0.
14	Other assets (attach schedule) .....	STMT. 13	756,177,000.		720,304,587.
15	<b>Total assets</b> .....		4,427,005,213.		4,458,842,745.
<b>Liabilities and Stockholders' Equity</b>					
16	Accounts payable .....		83,854,000.		90,941,000.
17	Mortgages, notes, bonds payable in less than 1 year .....				
18	Other current liabilities (attach schedule) ..	STMT. 14	223,884,948.		195,556,000.
19	Loans from stockholders .....				
20	Mortgages, notes, bonds payable in 1 year or more .....		1,377,610,697.		1,400,993,000.
21	Other liabilities (attach schedule) .....	STMT. 14	1,369,600,254.		1,371,649,751.
22	Capital stock: a Preferred stock .....	95,345,503.		70,966,000.	
	b Common stock .....	73,119,440.	168,464,943.	73,119,435.	144,085,435.
23	Paid-in or capital surplus .....		928,853,560.		924,341,958.
24	Retained earnings -- Appropriated (attach sch.) ..				
25	Retained earnings -- Unappropriated .....		622,071,620.		698,985,682.
26	Less cost of treasury stock .....		( 347,334,809.)		( 367,710,081.)
27	<b>Total liabilities and stockholders' equity</b> .....		4,427,005,213.		4,458,842,745.

Note: You are not required to complete Schedules M-1 & M-2 below if the total assets on line 15, column (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See page 18 of instructions.)			
1	Net income (loss) per books .....	170,562,633.	
2	Federal income tax .....	90,972,546.	
3	Excess of capital losses over capital gains ..		
4	Income subject to tax not recorded on books this year:		
	SEE STATEMENT 16	23,685,506.	
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation ... \$ 164,050,698.		
b	Contributions carryover .....		
c	Travel and entertainment ... \$ 210,833.		
SEE STMT. 17		90,714,569.	
6	Add lines 1 through 5 .....	254,976,100.	
		540,196,785.	
7	Income recorded on books this year not included on this return (itemize):		
	Tax-exempt interest ... \$ 290,991.		
STMT. 18		47,254,936.	
			47,545,927.
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation ... \$ 205,381,162.		
b	Contributions carryover .....		
STMT. 19		99,345,653.	
			304,726,815.
9	Add lines 7 and 8 .....		352,272,742.
10	Income (line 28, pg. 1) - line 6 less line 9 .....		187,924,043.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)			
1	Balance at beginning of year .....	622,071,620.	
2	Net income (loss) per books .....	170,562,633.	
3	Other increases:		
	SEE STATEMENT 21	0.	
4	Add lines 1, 2, and 3 .....	792,634,253.	
5	Distributions: a Cash .....		93,648,571.
	b Stock .....		
	c Property .....		
6	Other decreases:		
7	Add lines 5 and 6 .....		93,648,571.
8	Balance at end of year (line 4 less line 7) .....		698,985,682.

DUQUESNE LIGHT COMPANY

D. Taxes

8. Supply a schedule detailing the actual tax liability for the most recent calendar year for each of the following taxes. Include the dates and amount of the payments made to satisfy the respective tax liabilities.

- (a) Pa. Capital Stock Tax.
- (b) Pa. Corporate Net Income Tax.
- (c) Pa. Gross Receipts Tax.
- (d) Pa. Public Utility Realty Tax.

Response:

Liability and estimated tax payments for PA. Capital Stock Tax; PA. Corporate Net Income Tax; PA. Gross Receipts Tax and PA. Public Utility Realty Tax are included on the attached sheet for 1995, since the 1996 returns have not been finalized yet.

DUQUESNE LIGHT COMPANY

a.) PA Capital Stock Tax

1995 Liability \$11,438,968

1995 Payments

<u>Date</u>	<u>Amount</u>
3/15/95	\$ 2,904,832
6/15/95	2,904,832
9/15/95	2,904,832
12/15/95	<u>2,904,832</u>
	<u>\$11,619,328</u>

b.) PA Corporate Net Income Tax

1995 Liability \$28,740,258

1995 Payments

<u>Date</u>	<u>Amount</u>
3/15/95	\$ 7,157,036
6/15/95	7,157,036
9/15/95	3,057,987
Transfer from 1994	2,530,000
12/15/95	6,634,020
4/15/96	<u>3,215,000</u>
	<u>\$29,751,079</u>

c.) PA Gross Receipts Tax

1995 Liability \$35,997,150

1995 Payments

<u>Date</u>	<u>Amount</u>
3/15/95	\$32,212,890
3/15/96	<u>3,784,260</u>
	<u>\$35,997,150</u>

Item No: D-8

Witness: M. K. O'Brien

Page 3 of 3

DUQUESNE LIGHT COMPANY

d.) PA Public Utility Reality Tax

1996 Liability \$6,902,550

1996 Payments

<u>Date</u>	<u>Amount</u>
4/15/95	\$6,643,752
4/15/96	<u>258,798</u>
	\$6,902,550

DUQUESNE LIGHT COMPANY

D. Taxes

9. Provide complete copies of the most recently filed Pennsylvania Corporate Net Income Tax reports. Include a copy of the official settlement and a copy of the Federal Form 1120 as submitted to the Department of Revenue.

Response:

Attached are copies of the relative pages of Form RCT-101 for 1995. Details are on file for review. The 1995 return has not been settled yet. Refer to D-7 to review relative copies of the 1995 Federal 1120 that was filed.

**PA CORPORATE TAX REPORT 1995  
 RCT-101**

**STEP A**  
 Tax Period

1. Tax Period Beginning MM DD YY Ending MM DD YY  
 01/01 85 12/31/95

DLN

**STEP B**  
 Label

2. Use post-off PA Corp Tax label from the cover of the Tax Instruction Book (REV-1200 or PA-205-I).  
 3. Otherwise, print or type.  
 4.  Check if filing period change  
 5.  Check here if tax report is prepared by tax practitioner and you only require a name and address label.

Corporation Name Duguesne Light Company	Account ID 0658-048
Number and Street 411 Seventh Avenue	Entity ID (EIN) 25-0451600
P.O. Box 1930	
City or Town, State, and Zip Code Pittsburgh, PA 15230-1930	

DR6  DR7   
 S  A

TAX DLN

AFFIX LABEL HERE →

**STEP C**  
 Check Applicable Block(s)

6.  PA S 7.  FIRST REPORT 8.  LAST REPORT 9.  PARENT CORP. 10.  EXTRA STATUTORY TREATMENT

**STEP D**  
 Tax Summary

11. Compute tax liability for Capital Stock/Foreign Franchise, Loans & Corporate Net Income Taxes on pages 2 & 3, then complete this tax summary.

	A. TAX LIABILITY FROM TAX REPORT	B. ESTIMATED PAYMENTS AND CREDITS ON DEPOSIT FOR CURRENT PERIOD	C. CALCULATION Col. A minus Col. B Positive or (Negative)
CAPITAL STOCK FOREIGN FRANCHISE TAX	11,438,968.	11,619,328.	-180,360.
LOANS TAX	7,653.	7,653.	0.
CORPORATE NET INCOME TAX	28,740,258.	29,770,381.	-1,030,123.
<b>TOTAL</b>	<b>40,186,879.</b>	<b>41,397,362.</b>	<b>-1,210,483.</b>

ENTER WHOLE DOLLARS ONLY

12. If Column C TOTAL is greater than zero, complete STEP E.  
 13. If Column C TOTAL is less than zero, an overpayment exists. Skip to STEP F.  
 14. If Column C TOTAL is zero, no payment is due. Skip to STEP G.

**STEP E**  
 Tax Payment Application

15. Apply Column C TOTAL from Step D by tax. The payment amount for each tax must be zero or greater.

DEPARTMENT USE ONLY	
I	P

CAPITAL STOCK FOREIGN FRANCHISE TAX  
 LOANS TAX  
 CORPORATE NET INCOME TAX

PAYMENT

ENTER WHOLE DOLLARS ONLY

TOTAL PAYMENT must equal the Column C TOTAL from STEP D.  
 Make check for this amount payable to: "PA DEPT. of REVENUE" TOTAL PAYMENT  
 Please check this box Only if the total payment amount shown to the right has been (or will be) paid by Electronic Funds Transfer (EFT)

**STEP F**  
 Overpayment

16. Check ONLY ONE box to select a refund or transfer method.  
 A.  Automatically transfer overpayment(s) to current tax period underpaid taxes & remaining portion to the next tax period.  
 B.  Automatically transfer of the current tax period overpayment(s) to the next tax period after paying any current tax period underpaid taxes & refund the remaining portion of the current tax period overpayment(s).  
 C.  Refund the overpayment from the current tax period after paying any current tax period underpaid taxes.

**STEP G**  
 Signature

I hereby affirm under penalties prescribed by law that this report (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

SIGNATURE OF OFFICER OF COMPANY TITLE DATE TELEPHONE NUMBER  
 Sign Here X 17. *[Signature]* Controller 10/11/96 (412) 393-6125

**STEP H**  
 Settlement Mailing Address

18.  Check here to mail settlement notice AND requests for additional info. to preparer's address. Preparer's addr. must be printed or typed below.

PRINT INDIVIDUAL PREPARER OR FIRM'S NAME	INDIVIDUAL OR FIRM'S SIGNATURE OF PREPARER
INDIVIDUAL OR FIRM'S STREET ADDRESS	TITLE TELEPHONE NUMBER
CITY STATE ZIP CODE	DATE PREPARER'S EIN OR SSN

TABLE FOR CHECK HERE

10/04/96  
01 (1995)

DUQUESNE LIGHT COMPANY

25-0451600

Item: D-9  
Page 3 of 7  
Page 2  
M M D D Y

Duquesne Light Company

ACCOUNT ID 0658-048

TAX PERIOD END,

12/31/95

INCOME TAX FOREIGN FRANCHISE TAX	TAXABLE PERIOD BEGINNING	TAXABLE PERIOD ENDING	TAXPAYER USE (WHOLE DOLLARS ONLY)	DEPARTMENT USE ONLY
OF EARNINGS	M M D D Y Y	M M D D Y Y	BOOK INCOME	
1st Period — Start Here .....	01/01/91	12/31/91	143,137,553.	
	01/01/92	12/31/92	149,944,617.	
2d Periods use these spaces (Skip lines if not required) ...	01/01/93	12/31/93	147,952,356.	
	01/01/94	12/31/94	147,446,932.	
3rd Period Tax Period Book Income (Loss) .....	01/01/95	12/31/95	141,091,757.	
4th Total Book Income (sum of income for all tax periods within, up to, but not over, 5 years total) ....			729,573,215.	2
5th Divisor (in years and part years rounded to three decimal places) See Instructions .....			5.000	3
6th Divide Line (2) by Line (3) .....			145,914,643.	4
7th AVERAGE BOOK INCOME — Enter Line (4) or if Line (4) is less than zero enter "0" .....			145,914,643.	5
8th Divide Line (5) by .095 .....			1,535,943,611.	6
9th Value of capital stock, paid-in capital and retained earnings less treasury stock at the end of the current period .....			1,202,301,092.	7
10th Value of capital stock, paid-in capital and retained earnings less treasury stock at the beginning of the current period .....			1,210,857,676.	8
11th If Line (7) is twice as great or half as much as Line (8), add Lines (7) and (8) and divide by 2. Otherwise enter Line (7) .....			1,202,301,092.	9
12th MARKET VALUE — Enter Line (9) or if Line (9) is less than zero enter "0" .....			1,202,301,092.	10
13th Multiply Line (10) by 0.75 .....			901,725,819.	11
14th Add Lines (6) and (11) .....			2,437,669,430.	12
15th Divide Line (12) by 2 .....			1,218,834,715.	13
16th 20,000 valuation deduction .....			(\$100,000)	14
17th CAPITAL STOCK VALUE — Line (13) less Line (14) but not less than "0" .....				
18th If 100% taxable, enter Line (15) on Line (17) .....			1,218,734,715.	15
19th Apportionment of taxable assets or apportionment proportion. (From Schedule A-1, Line (5) below.) ..			.736152	16
20th TAXABLE VALUE — Multiply Line (15) by Line (16). If less than zero, enter "0" .....			897,173,998.	17
21th CAPITAL STOCK/FOREIGN FRANCHISE TAX — <small>Multiply Line (17) by .01275, and enter this amount (minimum tax is \$300)</small> .....			11,438,968.	18

SCHEDULE A-1: APPORTIONMENT SCHEDULE FOR CAPITAL STOCK/FOREIGN FRANCHISE TAX

numerator(s) and denominator(s) of fractions used for apportioning capital stock value. Enter the figures only for the apportionment method Factor or Single Factor) used in tax computation. Also enter the apportionment proportion calculated to six decimal places in Line (5) below.

Factor — From insert sheet (RCT-106) page 2 or Manufacturing Exemption Schedule (RCT-105)				
Property Factor — PA .....	1a	0.		
Property Factor — Total .....	b	0.	1c	
Payroll Factor — PA .....	2a	0.		
Payroll Factor — Total .....	b	0.	2c	
Sales Factor — PA .....	3a	0.		
Sales Factor — Total .....	b	0.	3c	
Factor — From insert sheet (RCT-106) page 1 or Manufacturing Exemption Schedule (RCT-102)				
Single Factor — Numerator .....	4a	3,112,713,201.		
Single Factor — Denominator .....	b	4,228,355,644.		
Apportionment Proportion — Also enter on Line (16) in Section A above .....	5		.736152	

SECTION B: LOANS TAX

TAXABLE INDEBTEDNESS (Complete Schedule B-1 on page 4 of the RCT-101) .....	1	1,935,462.
Multiply Line (1) by .004 .....	2	7,742.
Treasurer's Commission (See Instruction Book.) .....	3	89.
LOANS TAX — Line (2) - Line (3) .....	4	7,653.

CORPORATION Duquesne Light Company ACCOUNT ID 0658-048

TAX PERIOD ENDING 12/31/95

SECTION C-1: CORPORATE NET INCOME TAX		TAXPAYER USE (WHOLE DOLLARS ONLY)	DEPARTMENT USE
1	Income or Loss from Federal return on a separate company basis (Attach copy of Federal Form 1120 or 1120S, etc. to back of the RCT-101)	281,109,504.	
2	Deductions:		
a	Corporate Dividends Received (From Schedule C-2, Line 6)	3,121,952.	
b	Interest on U.S. Securities (Attach Schedule) <b>GROSS INTEREST</b> 1,355,056. less <b>EXPENSES</b> 3,307.	1,351,749.	
c	Other (Attach Schedule) See Instructions		
2	TOTAL DEDUCTIONS — Sum of (a) through (c)	4,473,701.	
3	Line (1) less Line (2)	276,635,803.	
4	Additions:		
a	Taxes imposed on or measured by net income (Attach Schedule)	29,068,193.	
b	Tax Preference Items (Attach copy of Federal Form 4626)	-742,217.	
c	Employment Incentive Payment Credit Adjustment (Attach Schedule W)		
d	Other (Attach Schedule) See Instructions		
4	TOTAL ADDITIONS — Sum of (a) through (d)	28,325,976.	
5	INCOME (OR LOSS) WITH PENNSYLVANIA ADJUSTMENTS — Line (3) plus Line (4)	304,961,779.	

CORPORATION WHICH TRANSACTS ITS ENTIRE BUSINESS IN PA (does NOT apportion) SHOULD SKIP TO LINE (11) AND ENTER LINE (5) THERE.

6	Total Nonbusiness Income (or loss)	0.
7	INCOME (OR LOSS) TO BE APPORTIONED — Line (5) minus Line (6)	304,961,779.
8	Apportionment Proportion (from Schedule C-1 Line (5))	.943365
9	INCOME (OR LOSS) APPORTIONED TO PA — Line (7) multiplied by Line (8)	287,690,269.
10	Nonbusiness Income (or loss) allocated to PA	0.
11	TAXABLE INCOME (OR LOSS) AFTER APPORTIONMENT — Line (9) plus Line (10). Enter amount from Line (5) for corporations which do not apportion. If a Loss, add to form RCT-103, line 13.	287,690,269.
12	Net Operating Loss Deduction (from RCT-103) can't exceed \$1,000,000.	
13	PA TAXABLE INCOME — Line 11 minus Line 12. If less than zero, enter "0"	287,690,269.
14	CORPORATE NET INCOME TAX — Multiply Line (13) by .0999	28,740,258.

SCHEDULE C-1: APPORTIONMENT SCHEDULE FOR CORPORATE NET INCOME TAX

Enter the numerator(s) and denominator(s) of fractions used for apportioning income. Also enter the apportionment proportion calculated to six decimal places in Line (5) below. Three Factor — From insert sheet (RCT-106) page 2.

1a	Property Factor -- PA	1a	3,899,598,175.		
b	Property Factor -- Total	b	5,025,812,921.	1c	.775914
2a	Payroll Factor -- PA	2a	189,585,030.		
b	Payroll Factor -- Total	b	189,585,030.	2c	1.000000
3a	Sales Factor -- PA	3a	1,204,512,989.		
b	Sales Factor -- Total	b	1,205,992,465.		
c	Double Weighted Sales Factor (See instructions) (Line 3a divided by Line 3b) x 2	3c		1.997546	
Single Factor — Apportionment Proportion					
4a	Single Factor -- PA	4a			
b	Single Factor -- Total	b			
5	Apportionment Proportion — Also enter on Line (8) in Section C. (See instructions)	5		.943365	

SCHEDULE C-2: PA DIVIDEND DEDUCTION SCHEDULE

1	Federal Schedule C, Line 20, Total deductions	1	3,121,952.
2	Federal Schedule C, Line 15, Foreign Dividend Gross-Up (Section 78)	2	
3	Dividends from less-than-20%-owned foreign corporations listed on Line 13 and 14 of Fed. Sch. C — x 70%	3	
4	Dividends from 20%-or-more-owned foreign corporations listed on Lines 13 and 14 of Fed. Sch. C — x 80%	4	
5	Dividends listed on Line 13 & 14 of Fed. Sch. C from foreign corporations that meet the "80% voting & value test" of IRC §1504 (a) (2) & otherwise would qualify for 100% deduction under IRC §243 (a) (3) if they were a domestic corp. Do not list amts. included in Item 4	5	
6	Total PA Dividend Deduction — Add Lines 1, 2, 3, 4 & 5 [Enter above at Sec. C, Line (2a)].	6	3,121,952.

25-0451600

CORPORATION Duquesne Light Company ACCOUNT ID 0658-048

TAX PERIOD ENDING 12/31/95

**SECTION D: GENERAL INFORMATION QUESTIONNAIRE**

1. Location of corporation's records. 11 Seventh Ave., Pittsburgh, PA  
 2. Corporation's records in care of: Morgan K. O'Brien, Controller

3. Method of accounting, if different than for federal.

4. Location of principal office. 11 Seventh Ave., Pittsburgh, PA

5. Has federal govt. changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA? Give year(s)  
No

6. Name and Account ID of any corporation holding all or a majority of the stock of this corporation.  
DOE, Inc. Box No. 1526-370

7. Other corporations of which this corporation owns all or a majority of the stock.

NAME	FILE IN PA	ACCOUNT ID	ENTITY ID (EIN)
Monongahela Light & Power Company	yes	232-180	25-1111912
Trading as Duquesne Ventures			

8. Date of incorporation 11/12 19 12 9. Incorporated under laws of state of PA

10. PA Sales Tax License No. 02-13507-9

11. Brief description of corp. activity in PA:

Public Utility - Electric, Light and Power

Outside PA: Manufacturing - Generation of Electricity

List other states in which taxpayer has activity:  
Ohio and West Virginia

Incorporated outside PA, does corporation solicit sales in PA? Please Check  YES  NO

If yes, does the corporation use:  
 Check  Employee  An exclusive sales representative  An independent sales representative?

12. Schedule of real property used in Pennsylvania (buildings AND land)

OWNED/ RENTED	STREET ADDRESS	CITY	COUNTY

**SCHEDULE B-1: CORPORATE LOANS TAX INFORMATION**

Foreign Corporations - Start with Question 1  
 Domestic Corporations - Start with Question 2

- (Foreign Corporations Only) Did your corporation have a treasurer or other fiscal officer resident in PA and paying interest on indebtedness of the corporation? If answer is NO, remaining questions on this Schedule do not have to be answered ..... 1.  YES  NO
  - Did your corporation have indebtedness outstanding to individual residents of PA and/or to partnerships resident in PA? ..... 2.  YES  NO
  - Did your corporation have indebtedness outstanding held by a trustee, agent or guardian for a resident individual taxable in its own right or by an executor or administrator of an estate wherein the decedent was a resident of PA? ..... 3.  YES  NO
- If the answers to question 2 and/or 3 were "YES", continue below.

4. Amount of interest actually paid on the indebtedness in Question 2 or 3 during the tax year reported.	5. Rate of interest applicable to the indebtedness in Question 2 or 3.	6. Nominal value of taxable indebtedness (divide 5 into 4) Enter total of this column in Section B on Page 2.
<u>See Attached</u>	<u>see Attached</u>	<u>1,935,462.</u>

100-109 (7/8/96)  
INSERT SHEET

FILE WITH FORM RCT-101  
12/31/95

COMMONWEALTH OF PENNSYLVANIA

Duquesne Light Company

0658-048

TAXABLE PERIOD ENDED (MO./DAY/YR.)

NAME OF CORPORATION

ACCOUNT ID

Schedules 1 and 2 of this Insert Sheet must be completed by PA corporations claiming the exemption for tangible and intangible assets for Capital Stock Tax purposes and foreign corporations electing to use the single factor apportionment formula for Foreign Franchise Tax purposes.

Tables 1, 2, 3 and 4 of this Insert Sheet must be completed by all corporations apportioning taxable income and by foreign and PA corporations using the three (3) factor formula to compute the taxable value of capital stock.

A. AVERAGE TOTAL ASSETS [Carry to RCT-101, Schedule A-1, Line (4b)] .....		\$	4,228,355,644.
B. Less: AVERAGE EXEMPT ASSETS — Tangibles (From Schedule 1 Below) .....	\$	786,909,993.	
	Intangibles (From Schedule 2 Below).....	\$	213,216,856.
	Pollution Control Devices .....	\$	115,515,594.
	(Attach description schedule and copy of DER certification)	\$	1,115,642,443.
C. AVERAGE ASSETS TAXABLE IN PA [Carry to RCT-101, Schedule A-1, Line (4a)] .....		\$	3,112,713,201.

D. PROPORTION OF TAXABLE ASSETS (compute to six decimal places)	AVERAGE TAXABLE ASSETS	=	.736152
	AVERAGE TOTAL ASSETS		[Carry to RCT-101, Schedule A-1, Line (5)]

EXEMPTION CLAIMED FOR TANGIBLE AND INTANGIBLE ASSETS (OMIT CENTS)

SCHEDULE 1 EXEMPT TANGIBLE ASSETS (Attach rider, if necessary)	Net Book Value — Beginning		Net Book Value — Ending		E Amount of Exemption Claimed for Average Value of Tangible Assets Located Outside of PA
	A Inside PA	B Outside PA	C Inside PA	D Outside PA	
1. Buildings.....					
2. Equipment and Fixtures	2,206,570,623.	768,661,455.	2,156,064,357.	735,097,100.	751,879,277.
3. Land.....					
4. Leasehold Improvements					
5. Motor Vehicles .....					
6. Rolling Stock & all other Movable Property...					
7. Other Tangible Property	54,193,039.	19,619,295.	41,105,304.	20,504,843.	20,062,069.
8. Inventories .....	72,365,685.	16,380,797.	65,195,569.	13,556,496.	14,968,647.
<b>TOTALS</b>	<b>2,333,129,347.</b>	<b>804,661,547.</b>	<b>2,262,365,230.</b>	<b>769,158,439.</b>	<b>786,909,993.</b>

NOTE: If there was a substantial change during the year, attach a separate schedule explaining same in detail.

SCHEDULE 2 EXEMPT INTANGIBLE ASSETS (Attach rider, if necessary)	A Number of Shares or %	B Date Acquired	C Date Sold	D Held (Full Year or No. of Days)	E Book Value	F Exemption Claimed
1. Stocks of PA Corporations .....						
West.PA Development Credit Corp.	25000	07/23/62		Full Year	250,000.	250,000.
Honongahela Light & Power Co. T/A	25813.5	Various		Full Year	305,420,156.	125,334,836.
Duquesne Ventures, Inc.						
DQE, Inc. Common Stock (see att.)		Various		See attach.	43,888,591.	44,814,142.
2. Stocks of Foreign Corporations .... (More than 50% owned)						
3. United States Securities .....		see att.			7,340,841.	27,066,193.
4. Exempt State and Local Securities ..		see att.			17,248,272.	15,751,685.
5. National Bank Shares .....						
6. TOTALS (F exemption purposes)					374,147,860.	213,216,856.

E PERIOD ENDED (MO./DAY/YR.)

NAME OF CORPORATION

ACCOUNT ID

TABLES SUPPORTING DETERMINATION OF APPORTIONMENT PERCENTAGE (OMIT CENTS)

PROPERTY FACTOR Description	Inside PA		Inside and Outside PA	
	Beginning of Period	End of Period	Beginning of Period	End of Period
Property Owned (original cost value)				
Land Buildings				
Machinery and Equipment	3,168,865,268.	3,230,914,883.	4,199,877,649.	4,265,778,126.
Leases and Fixtures				
Automobiles and Trucks				
Intangible Property	72,365,685.	65,195,569.	88,746,482.	78,752,065.
Total	3,241,230,953.	3,296,110,452.	4,288,624,131.	4,344,530,191.
Beginning and End of Period		6,537,341,405.		8,633,154,322.
Weighted Value (1/2 of Above)		3,268,670,703.		4,316,577,161.
Corporate Tangible and/or Real Property Rented*				
Partnership Tangible &/or Real Property Rented*		630,927,472.		709,235,760.
Weighted Value	(A)	3,899,598,175.	(B)	5,025,812,921.

Weighted times net annual rental rate (Attach Schedule) [carry (A), (B) and (C) over to RCT-101, Sch. C-1 and Sch. A-1, if applicable, Lines (1a), (1b) & (1c)]

Weighted factor (divide "A" by "B" -- compute to six decimal places) .775914

PAYROLL FACTOR Description	Inside PA	Inside and Outside PA
Salaries, commissions and other compensation to employees in:		
Cost of goods sold	42,962,172.	42,962,172.
Compensation of officers	7,246,158.	7,246,158.
Partners' salaries and commissions		
Total	139,376,700.	139,376,700.
Weighted Value	(A)	(B)
Total	189,585,030.	189,585,030.

Weighted factor (divide "A" by "B" -- compute to six decimal places) 1.000000 [carry (A), (B) and (C) over to RCT-101, Sch. C-1 and Sch. A-1, if applicable, Lines (2a), (2b) & (2c)]

SALES FACTOR Description	Inside PA	Inside and Outside PA
Rents, Royalties	906,795,700.	908,275,176.
Income (receipts only)	10,703,562.	10,703,562.
Market Price of Assets (except securities * *)	287,013,727.	287,013,727.
Total	1,204,512,989.	1,205,992,465.
Weighted Value	(A)	(B)

Weighted factor (divide "A" by "B" -- compute to six decimal places) .998773 [carry (A), (B) and (C) over to RCT-101, Schedule A-1, Lines (3a), (3b) and (3c)]

Weighted sales factor (divide "A" by "B" -- compute to six decimal places and multiply by (2)) 1.997546 [carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines (3a), (3b) and (3c)]

NONBUSINESS INCOME ALLOCATED INSIDE AND OUTSIDE PENNSYLVANIA (Attach rider reflecting basis for nonbusiness income)

Description	A. Inside PA	B. Outside PA	C. Total
Rents and Royalties from Real Property		0.	
Rents & Royalties from Tangible Personal Property		0.	
Gains or Losses from Sale of Real Property		0.	
Gains/Losses from Sale of Tangible Personal Property		0.	
Gains/Losses from Sale of Intangible Personal Property		0.	
Net Income (Other than U.S. Securities)		0.	
Income from Patents and Copyrights		0.	
Total	0.	0.	0.

Apportionment Factor -- to be completed only by railroad, truck, bus, & airline companies, pipeline or natural gas companies & water transportation companies. (Refer to instructions)

APPORTIONMENT FACTOR (A) \_\_\_\_\_ (C) [carry (A), (B) and (C) over to RCT-101, Schedules A-1 and C-1, Lines 4a, 4b and 5.]

APPORTIONMENT FACTOR (B) \_\_\_\_\_

Item No:     D-10    

Witness:   M. K. O'Brien  

Page 1 of 7

DUQUESNE LIGHT COMPANY

D. Taxes

10. Provide copies of the most recently filed Pennsylvania Gross Receipts Tax and Pennsylvania Public Utility Realty Tax reports with copies of the official settlements.

Response:

Attached are copies of the 1995 Pennsylvania Gross Receipts and 1996 Pennsylvania Public Utility Realty Tax reports along with official settlements as received.

**SETTLEMENT PAGE  
PENNSYLVANIA GROSS RECEIPTS TAX  
ELECTRIC, HYDRO-ELECTRIC AND WATER POWER COMPANIES**

RECEIVED <b>3/15/96</b>	DLN <b>96085079</b>	CORPORATION TAX FILE (BOX) NUMBER <b>0658-048</b>	TAX YEAR ENDING <b>12/95</b>
MAILED <b>MAR - 5 1997</b>	<b>96500307</b>		

**MAILING INSTRUCTIONS**

Mail settlement of this report to: **Mr. M. K. O'Brien, 30-3**  
 Name **Duquesne Light Company**  
**One Oxford Centre**  
 Street **301 Grant Street**  
**Pittsburgh, PA 15279**  
 (CITY) (STATE) (ZIP CODE)

DC 12 4911 Box No. 0658-048  
 Duquesne Light Company  
 One Oxford Centre  
 301 Grant Street  
 Pittsburgh, PA 15279

DO NOT WRITE BELOW THIS LINE

**SETTLEMENT - GROSS RECEIPTS TAX  
(Official)**

To Tax on GROSS RECEIPTS for the 12 months ended 12-31 19 95

GROSS RECEIPTS TAXABLE ..... \$ 818,117,039.<sup>12</sup>

Tax at the rate of 44 mills .....

Penalty (for failure to file report within time limit prescribed by law) .....

Total Tax and Penalty .....

TYPE OF TAX	10
SELF ASSESSED TAX	
	<b>35,997.149.72</b>
TAX DEBIT OR CREDIT	
	<b>0</b>
TOTAL TAX	
	<b>35,997.149.72</b>
PENALTY DEBIT	210
TOTAL TAX AND PENALTY	
	<b>35,997.149.72</b>

DEPARTMENT OF REVENUE

**S.S. FEB 06 1997**

Harrisburg, PA \_\_\_\_\_ 19 \_\_\_\_\_

TILED AND DELIVERED TO AUDITOR GENERAL:

*[Signature]*  
 \_\_\_\_\_  
 (FOR THE SECRETARY OF REVENUE)

DEPARTMENT OF AUDITOR GENERAL

**FEB 26 1997**

Harrisburg, PA \_\_\_\_\_ 19 \_\_\_\_\_

AUDITED AND APPROVED:

*[Signature]* **R. M. KNIZER**  
 \_\_\_\_\_

ACT 12 (11-93)



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

**IMPORTANT**

THIS REPORT IS DUE ON OR BEFORE MARCH 15, FOR THE 12 MONTHS ENDED DECEMBER 31 IMMEDIATELY PRECEDING. A PENALTY FOR LATE FILING WILL BE IMPOSED IN THE AMOUNT OF 10% ON THE FIRST \$1000 OF TAX, 5% ON THE NEXT \$4000 AND 1% ON EVERYTHING IN EXCESS OF \$5000.

**GROSS RECEIPTS TAX REPORT  
ELECTRIC, HYDRO-ELECTRIC  
AND WATER POWER COMPANIES**

FIRST REPORT (Newly Incorporated/ Franchised)  AMENDED REPORT  
 LAST REPORT (Going out-of-existence)  COVERS LESS THAN A FULL 12-MO PERIOD  COMPOSITE REPORT

DC 12 4911 BOX NO  
DUQUESNE LIGHT CO  
1 OXFORD CTR 23-3  
301 GRANT ST  
PITTSBURGH PA 15279

0658-048

MAIL THIS FORM WITH REMITTANCE PAYABLE TO THE PA DEPARTMENT OF REVENUE ALONG WITH PAYMENT TRANSMITTAL FORM (REV-856S) TO THE PA DEPARTMENT OF REVENUE, BUREAU OF RECEIPTS AND CONTROL (CORP.), DEPT. 280407, HARRISBURG, PA 17128-0407.

CORPORATION TAX FILE (BOX) NUMBER  
0658-048

FEDERAL EIN  
25-0451600

YEAR ENDING  
December 31 19 95

To the Commonwealth of Pennsylvania, Department of Revenue, Harrisburg, Pennsylvania.

In compliance with the Act of March 4, 1971 P.L. 6 (Act No. 2), as amended, the following report is made of the gross receipts by the above named Corporation, Association, Joint-Stock Association, Limited Partnership, Co-partnership, Individual or Individuals for the period mentioned above.

(Answer all questions with appropriate figures, the use of the word "None" or such statement of facts as is responsive to the question.)

Gross Receipts from all sources ..... \$ 1,208,470,683.19  
Gross Receipts within the state from all sources ..... \$ 1,208,470,683.19

**SCHEDULE OF GROSS RECEIPTS WITHIN THE STATE  
COMPLETE ONLY THOSE LINES APPLICABLE TO YOUR BUSINESS ACTIVITY.**

	GROSS RECEIPTS TAXABLE	GROSS RECEIPTS EXEMPT
1. From the sale of artificial and natural gas	\$813,711,976.97	\$
2. From the sales of electric energy (not including sales for resale)		
3. From sale of current for lighting, heating or power to other utilities or municipalities for the purpose of resale. (The amount stated should include the gross sales under interchange agreements.)		
4. From sale of lamps, wire, sockets, plugs, fuses, switches, lighting fixtures, heating or cooking fixtures or utensils, motors, electric sweepers or vacuum cleaners and all other electrical supplies, repairs, machines, utensils or devices		
5. From charges for services rendered (The amount stated should include receipts from labor charges in connection with custom or jobbing work, or in connection with installations for the reporting company's service.)		22,766,432.71
6. From rental of motors, transformers, sweepers or cleaners or other machines or devices		7,603,481.73
7. From interest and finance charges in connection with sales of electrical equipment machines, utensils or devices		
8. From consumer's forfeited discounts and penalties		
9. From sales to Federal government		
10. From sale of steam for heating		
11. From sale of steam for power		
12. From sale of steam for other purposes (Specify purposes and the amount of receipts for each purpose.)		
13. From rental of wire or conduits		
14. From charges for pole rights		
15. From sale of old equipment or materials		
16. From rental of real estate		(59,761.28)
17. From interest on loans or deposits	4,405,062.15	7,587,327.32
18. From earnings on investments		
19. From all other sources: (List separately below. All receipts must be shown by their several sources. Miscellaneous receipts must be explained. If space is insufficient, attach rider as part of the report.)		352,456,163.59
a. From		
b. From		
c. From		
TOTAL GROSS RECEIPTS WITHIN THE STATE * Not including liquefied petroleum gas.	\$818,117,039.12	\$390,353,644.07

**COMPUTATION BY TAXPAYER**

GROSS RECEIPTS TAXABLE for the period covered by this report ..... \$ 818,117,039.12  
Tax at the rate of 44 mills ..... \$ 35,997,149.72  
Penalty (for failure to file report within time limit prescribed by law) ..... \$ None

Amount due Commonwealth. If remitting payment by Electronic Funds Transfer (EFT), place an "X" in this block  \$ 35,997,149.72

Mail completed tax report to the PA Department of Revenue at the address listed above. Beginning 01/01/94 payments of \$20,000 or more must be remitted by EFT. To participate in the EFT program, the Department first must receive your completed Authorization Agreement. For EFT questions only, call 1-800-892-9816.

**AFFIRMATION**

I hereby affirm under penalties prescribed by law that this Report (including any accompanying schedules and statements) has been examined by me, and to the best of my knowledge and belief is a true, correct and complete report.

Date: March 15, 1996  
Signature of Official: *Morgan K. O'Brien*  
Print or Type Name of Official: Morgan K. O'Brien  
Title: Controller  
Street Address: One Oxford Centre, 301 Grant Street  
City: Pittsburgh State: PA Zip Code: 15279 Telephone Number: (412) 203-6125

Duquesne Light Company

Gross Receipts Tax Report - Detail on Item 19(a)  
For The Twelve Months Ended December 31, 1995

Item 19(a) From All Other Sources

a.	Commissions on Sales Tax Collection	\$ 236,934.98
b.	Treasurer's Commissions on Pennsylvania Loans Tax	76.00
c.	Uncollectible Accounts Charged Off	10,531,425.72
d.	Telephone Pay Station Commissions	4,150.13
e.	Security Investigation Charges	7,081.17
f.	Receipt From Employees For Vacation Pay	44,842.10
g.	Non-Refundable CIAC in Excess of Job Estimate	15,831.95
h.	Amounts Received for Damage Claims	10,547.96
i.	Origination Fee for Loan	1,982.50
j.	Insurance Premiums Recoveries	228,563.54
k.	Lease Accrual Adjustment	640,352.22
l.	Transfer Balances	494.48
m.	Adjustments and Corrections	168,801.45
n.	Letter of Credit Fee	386,163.82
o.	Gain on Sale of Stock	11,005.05
p.	Gain on Sale of Conversion Services	40,000.00
q.	Balancing Miscellaneous Accounts	159,233.00
r.	CAPCO Companies Transmission Line Refunds	25,191.00
s.	Sales for Resale to Other Utilities	55,962,755.79
t.	Stand By Charges	<u>283,980,730.73</u>
		<u>\$352,456,163.59</u>

BUREAU OF CORPORATION TAXES  
SPECIALTY TAXES DIVISION  
DEPT. 280704  
HARRISBURG, PA 17128-0704

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



RCT-900A (11-96)

December 27, 1996

DUQUESNE LIGHT CO  
1 OXFORD CTR  
301 GRANT ST  
PITTSBURGH PA 15279

Re: Pennsylvania Public Utility Realty Tax  
1995 Additional Tax Assessment Title 72 P.S. § 8104-A(b)

Dear Taxpayer:

Title 72 P.S. § 8107-A(b) of the Pennsylvania Code provides that, on or before October 1 of each year, the Department of Revenue shall distribute to each local taxing authority its share of the total realty tax equivalent. Funding for this distribution is indirectly linked to the Public Utility Realty Tax (PURTA) collected from utility companies under Title 72 P.S. § 8102-A(a). If in any calendar year the amount determined by the Department pursuant to § 8107-A shall exceed the total amount of tax collected pursuant to § 8102-A(a), the Department shall determine the ratio which the amount of such excess bears to the total state taxable value of all utility realty reported to it pursuant to § 8102-A(b). In the event that the amount of the distribution exceeds the amount of tax collected, the Department of Revenue is required to assess an additional tax. (Title 72 P.S. § 8104-A(b)).

The computed ratio and the amount of additional tax due is calculated below. Please detach the coupon and return it along with full payment in the enclosed pre-addressed envelope. You have 45 days from the date of this notice to remit or satisfy your pro-rata share of additional tax. Failure to timely remit may result in the assessment of interest and underpayment penalties. If you have over payments/credits that may be applied toward this assessment, please provide transfer instructions along with your remittance. If you have any questions, please contact the Pennsylvania Department of Revenue, Bureau of Corporation Taxes, Specialty Tax Unit at (717) 783-6035.

Sincerely,

Greg Skotnicki  
Acting Director

PURTA Coupon  
Public Utility Realty Tax  
Tax Period: 12/95

Department Use Only

[Empty box for Department Use Only]

Box Number:	3500023	Report Code:	KA
EIN:	250451600		
DUQUESNE LIGHT CO			
1 OXFORD CTR			
301 GRANT ST			
PITTSBURGH PA 15279			

CALCULATION OF REASSESSMENT	
Taxpayer's taxable value of realty property x PURTA assessment ratio = Amount Due	
\$164,346,440.00 x 0.0006773 =	\$111,315.00
Amount Paid:	[Empty box]

PC-127 (11-84)



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

**PUBLIC UTILITY  
REALTY TAX REPORT**

**IMPORTANT!** PUBLIC UTILITY TAX REPORTS MUST BE FILED ON OR BEFORE APRIL 15 REFLECTING THE STATE TAXABLE VALUE OF PUBLIC UTILITY REALTY AT THE END OF THE PRECEDING CALENDAR YEAR. PENALTY AND INTEREST WILL BE ADDED TO THE TAX AS PROVIDED IN THE ACT. MAIL THIS FORM WITH REMITTANCE PAYABLE TO THE PA DEPARTMENT OF REVENUE, ALONG WITH PAYMENT TRANSMITTAL FORM (REV-856S), TO THE PA DEPARTMENT OF REVENUE, BUREAU OF RECEIPTS AND CONTROL (CORP.), DEPT. 280407, HARRISBURG, PA 17128-0407.

FIRST REPORT                       LAST REPORT                       AMENDED REPORT

UTILITY NAME <b>KA 12 0100 BOX NO 3500-023 DUQUESNE LIGHT CO</b>	STATE	ZIP CODE	PURTA BOX NUMBER <b>3500-023</b>
COMPLETE ADDRESS <b>1 OXFORD CTR 301 GRANT ST PITTSBURGH PA 15279</b>			FEDERAL EMPLOYER IDENTIFICATION NUMBER <b>25-0451600</b>
CITY			TAX YEAR ENDING <b>December 31, 19 95</b>

1. COUNTIES IN WHICH UTILITY OWNS AND/OR FURNISHES PUBLIC UTILITY SERVICE: (Attach schedule if additional space is necessary.)

**Allegheny and Beaver Counties**

2. REPORT THE FOLLOWING AS TO LAND OWNED IN PENNSYLVANIA AT THE END OF THE PRECEDING CALENDAR YEAR AND USED, OR IN THE COURSE OF DEVELOPMENT FOR USE, IN FURNISHING PUBLIC UTILITY SERVICE:

A. BOOK COST	17,176,847.00
B. BOOK COST OF LAND INCLUDED ON LINE A THAT IS SUBJECT TO LOCAL TAXATION UNDER ANY LAW IN EFFECT ON APRIL 23, 1968	8,253,641.00
C. VALUE OF LAND SUBJECT TO UTILITY REALTY TAX (A MINUS B)	8,923,206.00
D. BOOK DEPLETION RESERVE ACCRUED AGAINST C	-0-
E. NET VALUE OF LAND SUBJECT TO UTILITY REALTY TAX (C MINUS D)	8,923,206.00

3. REPORT THE FOLLOWING AS TO ALL OTHER "UTILITY REALTY" AS DEFINED BY ARTICLE 11 (a) § 1101-A. OWNED IN PENNSYLVANIA AT THE END OF THE PRECEDING CALENDAR YEAR AND USED, OR IN THE COURSE OF DEVELOPMENT OR CONSTRUCTION FOR USE, IN FURNISHING PUBLIC UTILITY SERVICE.

A. BOOK COST	271,663,305.00
B. BOOK COST OF UTILITY REALTY INCLUDED ON LINE A THAT IS SUBJECT TO LOCAL TAXATION UNDER ANY LAW IN EFFECT ON APRIL 23, 1968	6,697,087.00
C. VALUE OF UTILITY REALTY SUBJECT TO UTILITY REALTY TAX (A MINUS B)	264,966,218.00
D. BOOK DEPRECIATION RESERVE ACCRUED AGAINST C (See instructions below.)	109,542,984.00
E. NET VALUE OF UTILITY REALTY SUBJECT TO UTILITY REALTY TAX (C MINUS D)	155,423,234.00

**PUBLIC UTILITY REALTY TAX  
DUE WITH THIS REPORT**

4. STATE TAXABLE VALUE (2E PLUS 3E)	164,346,440	x .042	=	6,902,550.48
-------------------------------------	-------------	--------	---	--------------

AMOUNT DUE COMMONWEALTH. If remitting payment by Electronic Funds Transfer (EFT), place an "X" in this block.  \$ 258,797.98

Mail completed tax report to the PA Department of Revenue at the address listed above. Beginning 01/01/94 payments of \$20,000 or more must be remitted by EFT. To participate in the EFT program, the Department first must receive your completed Authorization Agreement. For EFT questions only, call 1-800-892-9816.

**INSTRUCTIONS: (SEE REVERSE SIDE FOR GENERAL INSTRUCTIONS.)**

Item 2 - Show depreciable land improvements under Item 3.

Item 3 - (a) For any public utility which was required to record annual depreciation on its utility realty prior to enactment of section 503 of the Public Utility Law (P.L. 1053) May 28, 1937, show in Item 3D the book reserve for depreciation accrued against Item 3C. If the amount shown in Item 3D was determined by prorating, attach to this report the computations used in such prorating.

(b) For any public utility which was not required to record annual depreciation on its utility realty prior to enactment of section 503 of the Public Utility Law (P.L. 1053) May 28, 1937, show in Item 3D the book reserve for depreciation against Item 3C, or 50% of Item 3C, whichever is greater.

Check here ( ) if the 50% of Item 3C is used in Item 3D.

I hereby affirm under penalties prescribed by law that this report (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If prepared by a person other than taxpayer, the declaration is based on all information of which preparer has any knowledge.

SIGNATURE OF OFFICER OF COMPANY <i>[Signature]</i>		
TITLE <b>Controller</b>	DATE <b>April 15, 1996</b>	TELEPHONE NUMBER <b>(412) 393-6125</b>
INDIVIDUAL OR FIRM SIGNATURE OF PREPARER		TITLE
STREET ADDRESS		TELEPHONE NUMBER ( )
CITY	STATE	ZIP CODE
		DATE

DUQUESNE LIGHT COMPANY  
Property Subject to "Public Utility Realty Tax Act"  
As of December 31, 1995

Description	Account Number	Qualified Plant \$ 1 /	Plant Taxed By Municipalities	Gross Plant Subject To "Public Utility Realty Tax Act"	Allocated Book Reserve 2 /	Net Depr. Plant Subject To "Public Utility Realty Tax Act"
Land in Fee						
Production Plant - Steam	310.1	3,842,807	1,848,905	1,993,902	0	1,993,902
Production Plant - Nuclear	320.1	429,578	86,444	343,134	0	343,134
Production Plant - Other	340.1	393,005	219,557	173,448	0	173,448
Transmission Plant	350.1	2,052,795	959,224	1,093,571	0	1,093,571
Distribution Plant	360.1	4,352,441	1,738,422	2,614,019	0	2,614,019
General Plant	389.1	5,431,581	3,132,371	2,299,210	0	2,299,210
Future Use	-	674,640	268,718	405,922	0	405,922
Total Land in Fee		<u>17,176,847</u>	<u>8,253,641</u>	<u>8,923,206</u>	<u>0</u>	<u>8,923,206</u>
Buildings and Equipment						
Structures and Improvements	311	73,049,128	547,261	72,501,867	38,261,692	34,240,175
Stacks	312	3,598,271	0	3,598,271	1,920,964	1,677,307
Water Cooling Towers	314	1,751,660	0	1,751,660	779,455	972,205
Structures and Improvements	321	102,905,612	3,008,748	99,896,864	37,765,961	62,130,903
Water Cooling Towers	323	4,748,502	119,663	4,628,839	2,205,760	2,423,079
Structures and Improvements	341	1,827,841	16,437	1,811,404	888,731	922,673
Structures and Improvements	352	4,768,070	0	4,768,070	897,721	3,870,349
Structures and Improvements	361	25,431,619	1,684,664	23,746,955	7,494,554	16,252,401
Structures and Improvements	390.1	26,154,991	1,320,314	24,834,677	6,214,288	18,620,389
Future Use	-	27,427,611	0	27,427,611	13,113,858	14,313,753
Total Buildings and Equipment		<u>271,663,305</u>	<u>6,697,087</u>	<u>264,966,218</u>	<u>109,542,984</u>	<u>155,423,234</u>
Total Taxable Plant		<u>288,840,152</u>	<u>14,950,728</u>	<u>273,889,424</u>	<u>109,542,984</u>	<u>184,346,440</u>

1/ Qualified Plant Includes Accounts 101.01, 105.01, 106.01 and 107.01

2/ Allocated Reserves For Property In Accounts 101.01, 105.01, and 106.01

DUQUESNE LIGHT COMPANY

D. Taxes

11. State the amount of debt interest utilized for base year income tax calculations, including the amount which has been allocated from the debt interest of an affiliate, and provide details of debt interest and allocation computations.

Response:

The debt interest for income tax calculations is the same as that reflected in the Interest Charges of the Statement of Income for the base year. An adjustment is made for an affiliate.

The interest deduction for the base year is under the column headed "Adjusted Total."

DUQUESNE LIGHT COMPANY

	<u>Interest on Debt</u>		
	Actual 1996		Adjusted Total
	<u>Expense</u>	<u>Adjustments</u>	
First Mortgage Bonds	\$ 64,980,666		\$ 64,980,666
Sinking Fund Debentures	275,520		275,520
Allegheny County Industrial Development Bonds Bonds	4,140,534		4,140,534
Beaver County Industrial Development Bonds	7,102,176		7,102,176
State of Ohio Industrial Development Bonds	<u>6,005,936</u>		<u>6,005,936</u>
Total Interest on Long Term Debt	\$ 82,504,832		\$ 82,504,832
Other Interest	26,670,636		26,670,636
Amortization of Debt Discount and Expenses	6,091,881	(3,765,532)	2,326,349
Amortization of Premium on Debt	(118,881)		(118,881)
Total Debt Interest for Income Tax Calculations	<u>\$ 115,148,468</u>	<u>(3,765,532)</u>	<u>\$ 111,382,936</u>

DUQUESNE LIGHT COMPANY

D. Taxes

12. Provide a schedule for the base year of federal and Pennsylvania taxes other than income taxes, per books, pro forma at present rates, and pro forma at proposed rates, including the following tax categories:

- (a) Social Security
- (b) Unemployment
- (c) Capital Stock
- (d) Public Utility
- (e) Other Property taxes
- (f) Any other appropriate categories

Response:

The items requested above can be found on page 2 of D-4.

DUQUESNE LIGHT COMPANY

D. Taxes

13. Submit a schedule showing the adjustments from taxable net income per books to taxable net income pro forma under existing rates, together with an explanation of the normalizing adjustments. Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state or due to operation of other taxable utility or non-utility businesses, or by operating divisions or areas.

Response:

The schedule showing the adjustments from taxable income per books to taxable income pro forma under existing rates is included on page 3 of this item and is headed "Year Ended December 31, 1996." This schedule is followed by an explanation of all of the schedule "M" adjustments.

There is an allocation of taxable income due to the operation of an affiliate of Duquesne Light Company. There is also an allocation of Duquesne's taxable income resulting from sales for resale (Pitcairn) for purposes of rate filing only.

Taxable Income Subject to State Income Tax is apportioned to Pennsylvania based on a formula known as the "Three Factor Formula". Business income is apportioned to Pennsylvania by using a three-factor apportionment fraction which is itself the arithmetic average of three other fractions: the property factor, the payroll factor, and the sales factor. The sales factor is given double weight (effective tax years beginning January 1, 1995 and thereafter). Thereafter the denominator in determining the apportionment fraction is four (4) (after January 1, 1995). The average factor for the past three years, and the factor used in this filing for the apportionment factors do not necessarily total 100%.

Following is a schedule showing the derivation of the three year average used for the apportionment for Pennsylvania.

Tax Apportionment to Pennsylvania

	<u>Income to be</u> <u>Apportioned</u>	<u>Apportionment</u> <u>to Pennsylvania</u>	<u>Ratio</u>
1995	\$304,961,779	\$287,690,269	.943365
1994	278,869,625	258,565,128	.927190
1993	<u>281,116,473</u>	<u>260,492,644</u>	<u>.926636</u>
	\$864,947,877	\$806,748,041	.932713

Year Ended December 31, 1996

	<u>PER BOOKS</u>	<u>PRO-FORMA UNDER EXISTING RATES</u>	<u>DIFFERENCE</u>
Net Operating Income Before Income Taxes	319,047,933	285,022,647	(34,025,286)
Add: Other Income	46,577,069	26,911,728	(19,665,341)
Less: Income Deductions	(8,663,575)	(8,663,575)	
Interest Charges	(113,899,014)	(110,133,482)	3,765,532
	<hr/> 243,062,413	<hr/> 193,137,318	<hr/> (49,925,095)
Adjustments to Taxable Income			
Add: System Caps	1,774,554	1,774,554	
Code Section 48 (d) (5) Adj. on Leased Property	899,736	899,736	
Gain on Redempt of 2010 Debentures	135,077	135,077	
Loss on Redeemed First Mortgage Bonds - Amort	4,847,796	4,847,796	
Decommissioning - New Qualified Trusts	546,612	546,612	
Lobbying	515,004	515,004	
BV #1 Maint Outage Costs - Amort	10,428,504	10,428,504	
BV #2 Maint Outage Costs - Amort	2,643,894	2,643,894	
Perry #1 Maint Outage Costs - Amort	4,388,524	4,388,524	
Fossil Generation Outage Costs - Book	6,924,000	6,924,000	
Book Amort of B.V. 2 Debt Cancellation Costs	1,505,004	1,505,004	
Injuries and Damages	13,275	13,275	
Contributions in Aid of Construction	1,000,460	1,000,460	
FAS 109 Adjustment	5,796,000	5,796,000	
FAS 106	3,506,865	3,506,865	
Bad Debts Provision	10,763,363	10,763,363	
Capitalized Int of Real & Personal Prop.	4,800,000	4,800,000	
Business Meals & Entertainment	174,824	174,824	
Perry #2 Cancellation Cost Amortization	8,471,653	8,471,653	
B.V.P.S. #2 Training Costs	90,300	90,300	
Warwick Mine Closing Costs	5,002,160	5,002,160	
Amort of Regulatory Asset	353,580	353,580	
DOE Decontamination & Decommissioning Fe	904,602	904,602	
Operating Reserve	2,600,000	2,600,000	
Early Window Cost Amortization	702,476	702,476	
Affordable Housing Credits	18,651	18,651	
Vacation Pay	54,037	54,037	
Unbilled Revenue	4,095,721	4,095,721	
Proceeds Realized on Disposition of Post 1980 Assets	300,000	300,000	

Year Ended December 31, 1996 (Cont'd)

	PER BOOKS	PRO-FORMA UNDER EXISTING RATES	DIFFERENCE
ERC Interest	65,668	65,668	
Depletion - Book	97,108	97,108	
Adjustment for Book Depreciation	178,875,198	264,351,959	85,476,761
Deduct: Adjustment for Tax Depreciation	(96,292,579)	(96,292,579)	
Allowance for Funds Used During Constr	(1,249,516)	(1,249,516)	
Equity in Subsidiary Co.'s Earnings	(31,619,253)	(11,953,912)	19,665,341
Cost of Removal	(3,300,000)	(3,300,000)	
Deferral of Increased Energy Costs	(4,056,104)	470,969	4,527,073
Mansfield Cap Costs	(1,212,322)	(1,212,322)	
Amort of Gain on Redempt of 2010 Debentures	(85,622)	(85,622)	
Amort of Gain on Redempt of Allegheny County Ind Rev Bonds	(33,036)	(33,036)	
Deferred Compensation Plan for Directors	(276,660)	(276,660)	
Deferred Incentive Compensation Plan	(22,045)	(22,045)	
Supplemental Def. Retirement Compensation	(94,989)	(94,989)	
B.V.P.S. #1 Maint Outage Costs Deferred	(13,702,510)	(13,702,510)	
B.V.P.S. #2 Maint Outage Costs Deferred	(4,706,451)	(4,706,451)	
Perry # Maint Outage Costs Deferred	(5,737,680)	(5,737,680)	
Fossil Generation Outage Costs - Amort	(5,919,561)	(5,919,561)	
Dividends from DQE	(2,712,558)	(2,712,558)	
Bad Debts Charge - Off (Net of Recovering)	(10,144,891)	(10,144,891)	
FAS #90 Accretion	(171,466)	(171,466)	
Long Term Incentive Plan	(7,256,099)	(7,256,099)	
Oxford Sublease Loss	(329,608)	(329,608)	
Preferred Dividends Paid - Percentage of Qualifying Dividends	(439,767)	(439,767)	
Debt Discount and Expense	0	(3,765,532)	(3,765,532)
Net Adjustment - Increase or (Decrease)	72,931,929	178,835,572	105,903,643
Estimated Income - Subject to State Income Ta	315,994,342	371,972,890	55,978,548

DUQUESNE LIGHT COMPANYD. Taxes

Difference between "Per Books" figures and "Pro Forma Under Existing Rates" figures shown on page 4.

---

Book Depreciation

The book adjustment of \$ 85,476,761 is composed of:

To annualize affect of Fort Martin Sale	\$ 25,000,000
To annualize generation related regulatory asset recovery for nuclear decommissioning	(5,027,197)
To amortize early window costs	(9,702,476)
Amortization of transition costs	84,031,667
Amortization of utility plant adjustments	(353,580)
Amortization of Perry Unit No. 2 <u>Abandonment Loss</u>	<u>(8,471,653)</u>
<b>TOTAL</b>	<b>\$ 85,476,761</b>

DUQUESNE LIGHT COMPANY

**Equity in Subsidiary Company's Earnings**

To reclassify the benefits of leasing investments to customers

**Deferral of Increased Energy Costs**

To eliminate deferred fuel expense

**Debt Discount and Expense**

To annualize generation-related regulatory asset recovery

DUQUESNE LIGHT COMPANY

D. Taxes

14. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits, reserves and associated reversals on liberalized depreciation.

Response:

As December 31, 1996 there were no prepaid Federal or Pennsylvania Corporate Net Income taxes.

The details of the deferred income tax charges, credits, reserves and associated reversals are shown on pages 1 through 11 of this Item.

Account 190 Recoverable Energy Costs		Account 190 Deferred Incentive Plan		Account 190 Sinking Fund Debentures		Account 190 Long Term Incentive Plan		Account 190 Operating Reserve		Account 190 Pending Litigation	
Federal	State	Federal	State	Federal	State	Federal	State	Federal	State	Federal	State

RATE BASE ADJUSTMENTS

Balance Per Books 12/31/96 (432,391) (137,114) (44,827) (14,071) (482,145) 0 (3,594,600) (1,139,875) (661,574) (209,790) (1,102,623) (349,650)

Adjustments:

Related to Test Year Income Statement  
 & Elimination of Timing Differences  
 Other than Depreciation

432,391 137,114 44,827 14,071 482,145 0 3,594,600 1,139,875 661,574 209,790 1,102,623 349,650

Deferred Taxes Related to Warwick Mine  
 and Common and Shared Facilities

Deferred Taxes Related to Brunot Island

Deferred Taxes Related to Philips

TOTAL FOR MEASURES OF VALUE

0 0 0 0 0 0 0 0 0 0 0 0

COST OF SERVICE ADJUSTMENTS

Expense Per Books - Acct 410  
 Reclassification Adjustments

Adjustments

Credits and Amortization Per Books - Acct. 411  
 Reclassification Adjustments

Adjustments

Net Expense for Rate Case

0 0 0 0 0 0 0 0 0 0 0 0

Adjustment Number

(1,426,186) (452,255)

Account 190 State Taxes		Account 190 Director's Compensation		Account 190 FAS 106		Account 190 Obsolescence		Account 190 Reacquired IRB-Series B		Account 190 1981 Option Order Refund	
Federal	State	Federal	State	Federal	State	Federal	State	Federal	State	Federal	State

**RATE BASE ADJUSTMENTS**

Balance Per Books 12/31/96 (1,071,119) (339,660) (487,712) (154,614) (3,678,862) (1,165,637) (2,434,100) (962,511) (90,738)

Adjustments:

Related to Test Year Income Statement & Elimination of Timing Differences Other than Depreciation 1,071,119 339,660 487,712 154,614 3,678,862 1,165,637 2,434,100 962,511 90,738

Deferred Taxes Related to Warwick Mine and Common and Shared Facilities

Deferred Taxes Related to Brunot Island

Deferred Taxes Related to Philips

TOTAL FOR MEASURES OF VALUE

0 0 0 0 0 0 0 0 0 0 0 0

**COST OF SERVICE ADJUSTMENTS**

Expense Per Books - Acct 410  
 Reclassification Adjustments

Adjustments

Credits and Amortization Per Books - Acct. 411  
 Reclassification Adjustments

Adjustments

Net Expense for Rate Case

0 0 0 0 0 0 0 0 0 0 0 0

Adjustment Number

Account 190 Grant Town Investment		Account 190 Bad Debt Reserve		Account 190 Oxford Sublease Loss		Account 190 Unbilled Revenue		Account 190 Affordable Housing Invest.	
Federal	State	Federal	State	Federal	State	Federal	State	Federal	State

RATE BASE ADJUSTMENTS

Balance Per Books 12/31/96 (976,609) (309,690) (5,850,879) (1,833,567) (3,483,457) (1,104,637) (14,594,000) (4,627,869) (5,875) (1,863)

Adjustments:

Related to Test Year Income Statement  
 & Elimination of Timing Differences  
 Other than Depreciation

976,609 309,690 5,850,879 1,833,567 3,483,457 1,104,637 14,594,000 4,627,869 5,875 1,863

Deferred Taxes Related to Warwick Mine  
 and Common and Shared Facilities

Deferred Taxes Related to Brunot Island

Deferred Taxes Related to Philips

TOTAL FOR MEASURES OF VALUE

0 0 0 0 0 0 0 0 0 0

COST OF SERVICE ADJUSTMENTS

Expense Per Books - Acct 410  
 Reclassification Adjustments

Adjustments

Credits and Amortization Per Books - Acct. 411  
 Reclassification Adjustments

Adjustments

Net Expense for Rate Case

0 0 0 0 0 0 0 0 0 0

Adjustment Number

	Account 190 Fossil Gen Outage Costs		Account 190 Interest		Account 190 Perry Reserve		Account 190 Perry Reserve	
	Federal	State	Federal	State	Federal	State	Federal	State
<b><u>RATE BASE ADJUSTMENTS</u></b>								
Balance Per Books 12/31/96	(5,453,757)	(1,718,275)			(142,076)	(32,873)	(127,208)	(40,339)
Adjustments:								
Related to Test Year Income Statement & Elimination of Timing Differences Other than Depreciation	5,453,757	1,718,275			142,076	32,873	127,208	40,339
Deferred Taxes Related to Warwick Mine and Common and Shared Facilities								
Deferred Taxes Related to Brunot Island								
Deferred Taxes Related to Philips								
Deferred Taxes - Non-Compliance Disallowance								
<b>TOTAL FOR MEASURES OF VALUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>COST OF SERVICE ADJUSTMENTS</u></b>								
Expense Per Books - Acct 410 Reclassification Adjustments								
Adjustments								
Credits and Amoritzation Per Books - Acct. 411 Reclassification Adjustments								
Adjustments								
<b>Net Expense for Rate Case</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Adjustment Number			1,186,274	376,177				

Account 190 Early Window - BV #2		Account 190 Warwick Mine Closing Cost		Account 190 BV 2 Sale/Leaseback	
Federal	State	Federal	State	Federal	State

**RATE BASE ADJUSTMENTS**

Balance Per Books 12/31/96 (202,557) (64,232) (7,415,486) (2,356,286) (49,724,322) (11,573,109)

Adjustments:

Related to Test Year Income Statement  
 & Elimination of Timing Differences  
 Other than Depreciation

202,557 64,232 7,415,486 2,356,286 49,724,322 11,573,109

Deferred Taxes Related to Warwick Mine  
 and Common and Shared Facilities

Deferred Taxes Related to Brunot Island

Deferred Taxes Related to Philips

Deferred Taxes - Non-Compliance Disallowance

TOTAL FOR MEASURES OF VALUE

0 0 0 0 0 0

**COST OF SERVICE ADJUSTMENTS**

Expense Per Books - Acct 410  
 Reclassification Adjustments

Adjustments

Credits and Amortization Per Books - Acct. 411  
 Reclassification Adjustments

Adjustments

Net Expense for Rate Case

0 0 0 0 0 0

Adjustment Number

DUQUESNE LIGHT COMPANY  
 Deferred Tax Adjustments  
 Tax Year Ended December 1996

Account 281 Pollution Control Facilities		Account 282 ADR Depreciation		Account 282 Post 1969 Property		Account 282 ACRS Property	
Federal	State	Federal	State	Federal	State	Federal	State

RATE BASE ADJUSTMENTS

Balance Per Books 12/31/96                      74,598                      70,375,187                      47,723,415                      281,223,504

Adjustments:

Related to Test Year Income Statement  
 & Elimination of Timing Differences  
 Other than Depreciation

Deferred Taxes Related to Warwick Mine  
 and Common and Shared Facilities

Deferred Taxes Related to Brunot Island

Deferred Taxes Related to Philips

Deferred Taxes - Non-Compliance Disallowance

TOTAL FOR MEASURES OF VALUE	74,598	0	70,375,187	0	47,723,415	0	281,223,504	0
-----------------------------	--------	---	------------	---	------------	---	-------------	---

COST OF SERVICE ADJUSTMENTS

Expense Per Books - Acct 410  
 Reclassification Adjustments

Adjustments

Credits and Amortization Per Books - Acct. 411  
 Reclassification Adjustments

Adjustments

Net Expense for Rate Case	0	0	0	0	0	0	0	0
---------------------------	---	---	---	---	---	---	---	---

Adjustment Number









DUQUESNE LIGHT COMPANY

D. Taxes

15. Explain how the federal corporate tax rates have been reflected for rate case purposes. If the Pennsylvania jurisdictional utility is part of a multi-corporate system, explain how the tax savings are allocated to each member of the system.

Response:

The Revenue Reconciliation Act of 1993 increases the top corporate tax rate from 34 percent to 35 percent. An eight bracket graduated rate structure is as follows:

<u>Taxable Income</u>	<u>Tax Rate (%)</u>
\$ 50,000 or less	15
\$ 50,000 - \$ 75,000	25
\$ 75,000 - \$ 100,000	34
\$ 100,000 - \$ 335,000	39
\$ 335,000 - \$ 10,000,000	34
\$ 10,000,000 - \$ 15,000,000	35
\$ 15,000,000 - \$ 18,333,000	38
over \$18,333,000	35

The 35 percent rate is the applicable rate for rate case purposes. See Exhibit D-6 for a discussion of the allocation of taxes between Duquesne Light Company and the other subsidiaries.

DUQUESNE LIGHT COMPANY

D. Taxes

16. Explain the treatment given to costs of removal in the income tax calculation and the basis of for such treatment.

Response:

The cost of removal for all of Duquesne's property retired is taken as a current deduction and the tax benefits are flowed though currently to the rate payer. No deferred taxes are charged to the rate payer.

In 1971, Duquesne elected the Class Life Asset Depreciation Range (ADR) System for the determination of tax depreciation as to property placed in service on or after January 1, 1971. Under United States Treasury Regulation Section 1.167(a) - 11(d)(3)(x), the cost of removing assets in the process of retirement from a vintage account is required to be treated as an expense deductible in the year paid or incurred and such cost may not be subtracted from the depreciation reserve.

Currently effective regulations, in our opinion, require continued treatment of cost of removal as a current deduction.

For consistency of treatment and simplification of its accounting procedures, Duquesne requested and received permission, from the Internal Revenue Service, to change its method of accounting for pre-1971 property, effective as of January 1, 1972.

DUQUESNE LIGHT COMPANY

D. Taxes

17. Show income tax loss/gain carryovers from previous years. Show loss/gain carryover by years of origin and amounts by years at the beginning of the base year.

Response:

As of the beginning of the test year, (January 1, 1996), Duquesne did not have any loss/gain carryovers remaining from previous years.

DUQUESNE LIGHT COMPANY

D. Taxes

18. State whether the company eliminates tax savings by the payment of actual interest on construction work in progress not in rate base claim. If the response is affirmative:

- (a) Set forth amount of construction claimed in this tax savings reduction, and explain the basis for this amount.
- (b) Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.
- (c) State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
- (d) Provide details of the calculation used to determine any tax savings reduction, and state whether state taxes are increased to reflect the construction interest elimination.

Response:

Yes, in its claim for allowed Operating Income, Duquesne does eliminate the Federal and state income tax effect associated with interest on construction work in progress (CWIP) which is not included in the rate base claim. In addition, the income tax resulting from the taxability of construction period interest is allocated to the investor by decreasing the interest deduction related to non-utility property. The procedure used is consistent with that which was employed by the Commission in its Order @ R821945, entered January 28, 1983.

- a. The elimination is not done on the basis of construction work in progress but rather is equal to the tax effect of total tax deductible interest expense other than that supporting plant in service which is recognized in rate base.

The Commission has taken the position that the interest used to determine the income taxes for Operating Income should be determined by applying the weighted embedded cost of debt to the rate base. This, in effect, says that all the remaining interest expense was incurred to support property other than that included in rate base, including CWIP other than pollution control equipment.

DUQUESNE LIGHT COMPANY

- b. To determine the amount of interest to use in the Operating Income tax deduction, the embedded cost of debt at year-end was multiplied by the year-end debt ratio. This weighted interest rate was applied to the year-end Measures of Value. The resultant calculated interest, along with the capitalized construction period interest as required by the Tax Reform Act of 1986, was then deducted from the total interest expense to arrive at the interest expense to be used in the tax allocation adjustment.

The weighted rate for the year 1996 was .0518, determined as follows:

	<u>1996</u>
Embedded Cost of Debt at Year-End	.0996
Debt Ratio at Year-End	<u>.520</u>
Weighted cost of Debt	.0518

- c. The weighted cost of debt was applied to the Measures of Value for the year. The resultant figure is the amount of interest deemed to be supporting the property in service. The difference between this amount and the total interest expense is deemed to be the amount of interest supporting all other non-utility property, including CWIP.
- d. The details of the calculation to determine the tax effect of eliminating the interest deduction are shown in Adjustment No. 11. Both the Federal and Pennsylvania income taxes included in Operating Income reflect the effect of the interest elimination.

DUQUESNE LIGHT COMPANY

D. Taxes

19. Under section 1552 of the Internal Revenue Code (26 U.S.C.A. § 1552) and 26 C.F.R. § 1.1522-1 (1983), if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each members' tax liability to the Federal government (if this interrogatory is not applicable, so state):
  - a. State what option has been chosen by the group.
  - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return for the test year and the most recent 3 years for which data is available.
  - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
  - d. Provide the most recent annual income tax return for the group.
  - e. Provide details of the amount of the net operating losses of any member allocated to the income tax returns of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.
  - f. Provide details of the amount of net negative income taxes, after all tax credits are accounted for, of any member allocated to the income tax return of each of the members of the consolidated group for the test year and the 3 most recent years for which data is available, together with a summary of the actual tax payments for those years.

(a) The option chosen for the allocation of consolidated income tax under Section 1552 of the Internal Revenue Code is option (a)(2) which provides as follows:

“The tax liability of the group shall be allocated to the several members of the group on the basis of the percentage of the total tax which the tax of such member, if computed on a separate return, would bear to the total amount of the taxes for all members of the group so computed.”

(b) The requested summary for each of the last three years appears on pages 3-5 of this Item.

(c) Provided as page 6 of this Item.

(d) Provided as page 7-10 of this Item.

(e) The details of the net operating losses of each subsidiary, allocated to the consolidated group, are reflected in the schedules provided in response to part (b) of this Item.

(f) See parts (b), (c) and (e) of this Item.

DUQUESNE LIGHT COMPANY AND AFFILIATED CORPORATIONS  
411 SEVENTH AVENUE  
PITTSBURGH, PA 15230

Computation of Federal Income Tax on the basis of separate returns, and allocation of Consolidated Federal Income Tax on the basis of the percentage of the total tax which the tax of each company, computed on a separate return bears to the total amount of tax for all companies computed in separate returns, in accordance with Section 1552 (a) (2) or the Internal Revenue Code of 1986, for the year ended December 31, 1995.

	CONSOLIDATED FEDERAL INCOME TAX	DUQUESNE LIGHT COMPANY	DUQUESNE VENTURES	DIEMEN - FLEVO	WARWICK ENERGY	OAKRIDGE RESOURCES	ELIMINATIONS
Taxable Income Before Special Deductions on the Basis of Separate Federal Income Tax Returns as shown in the Consolidating Statement of Income and Deductions		\$ 281,109,504	\$ 1,659,575	\$ (31,996,997)	\$ (188)	\$ (300)	
Less: Net Operating Loss							
Special Deductions							
Deductions for Dividends paid on 4% Preferred Stock		439,767					
Corporate Dividends Received		2,682,185	1,710,000				\$ 246,841
Taxable Income - Separate Return Basis		277,987,552	(50,425)	(31,996,997)	(188)	(300)	(246,841)
Income Tax on Basis of Separate Returns - Before Credits		97,295,643	(17,649)	(11,198,949)	(66)	(105)	86,394
Environmental Tax		306,692					
Consolidated Federal Tax - Before Credits	\$ 86,471,960	97,602,335	(17,649)	(11,198,949)	(66)	(105)	86,394
Less: Credits							
Research Credit	309,287	309,287					
Rehabilitation Credit	1,442,056	1,442,056					
Low Income Housing	428,802	428,802					
Federal Income Tax Liability	84,291,815	95,422,190	0	0	0	0	0
Percentage of each Company's Tax to the Total of all Company's Tax	100%	100%	0%	0%	0%	0%	0%
Allocation of Consolidated Federal Income Tax Liability	\$ 84,291,815	\$ 84,291,815	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

DUQUESNE LIGHT COMPANY AND AFFILIATED CORPORATIONS  
411 SEVENTH AVENUE  
PITTSBURGH, PA 15230

Computation of Federal Income Tax on the basis of separate returns, and allocation of Consolidated Federal Income Tax on the basis of the percentage of the total tax which the tax of each company, computed on a separate return bears to the total amount of tax for all companies computed in separate returns, in accordance with Section 1552 (a) (2) or the Internal Revenue Code of 1986, for the year ended December 31, 1994.

	CONSOLIDATED FEDERAL INCOME TAX	DUQUESNE LIGHT COMPANY	DUQUESNE VENTURES	WARWICK ENERGY	DUQUESNE PROPERTIES
Taxable Income Before Special Deductions on the Basis of Separate Federal Income Tax Returns as shown in the Consolidating Statement of Income and Deductions		\$ 251,104,177	\$ 2,303	\$ (300)	\$ (300)
Less: Net Operating Loss					
Special Deductions			2,303		
Deductions for Dividends paid on 4% Preferred Stock		439,767			
Corporate Dividends Received		2,340,596			
Taxable Income - Separate Return Basis		248,323,814	0	(300)	(300)
Income Tax on Basis of Separate Returns - Before Credits		86,913,335	0	(105)	(105)
Environmental Tax		307,806			
Consolidated Federal Tax - Before Credits	\$ 87,220,931	87,221,141	0	(105)	(105)
Less: Credits					
Research Credit	751,290	751,290			
Low Income Housing	428,801	428,801			
Federal Income Tax Liability	86,040,840	86,041,050		(105)	(105)
Percentage of each Company's Tax to the Total of all Company's Tax	100%	100%	0%	0%	0%
Allocation of Consolidated Federal Income Tax Liability	\$ 86,040,840	\$ 86,040,840	\$ 0	\$ 0	\$ 0

DUQUESNE LIGHT COMPANY AND AFFILIATED CORPORATIONS  
SEVENTH AVENUE  
PITTSBURGH, PA 15230

Computation of Federal Income Tax on the basis of separate returns, and allocation of Consolidated Federal Income Tax on the basis of the percentage of the total tax which the tax of each company, computed on a separate return bears to the total amount of tax for all companies computed in separate returns, in accordance with Section 1552 (a) (2) or the Internal Revenue Code of 1986, for the year ended December 31, 1993.

	CONSOLIDATED FEDERAL INCOME TAX	DUQUESNE LIGHT COMPANY	DUQUESNE VENTURES	WARWICK ENERGY	DUQUESNE PROPERTIES
Taxable Income Before Special Deductions on the Basis of Separate Federal Income Tax Returns as shown in the Consolidating Statement of Income and Deductions		\$ 254,198,948	\$ (1,606)	\$ (300)	\$ (300)
Less: Net Operating Loss					
Special Deductions					
Deductions for Dividends paid on 4% Preferred Stock		439,767			
Corporate Dividends Received		1,756,984			
Taxable Income - Separate Return Basis		252,002,197	(1,606)	(300)	(300)
Income Tax on Basis of Separate Returns - Before Credits		88,200,769	(562)	(105)	(105)
Environmental Tax		348,064			
Consolidated Federal Tax - Before Credits	\$ 88,548,061	88,548,833	(562)	(105)	(105)
Less: Credits					
Research Credit	1,333,936	1,333,936			
Low Income Housing Credit	179,147	179,147			
Federal Income Tax Liability	87,034,978	87,035,750	(562)	(105)	(105)
Percentage of each Company's Tax to the Total of all Company's Tax	100%	100%	0%	0%	0%
Allocation of Consolidated Federal Income Tax Liability	\$ 87,034,978	\$ 87,034,978	\$ 0	\$ 0	\$ 0

999 09/14/96

Form **1120**  
Department of Treasury  
Internal Rev. Service

**U.S. Corporation Income Tax Return**

For calendar year 1995 or tax year beginning \_\_\_\_\_, 1995, end \_\_\_\_\_, 19\_\_\_\_

OMB No. 1545-0123

**1995**

▶ Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

<b>A Check if a:</b> 1 Consolidated return (attach Form 951) <input checked="" type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T - see instructions) <input type="checkbox"/>		Use IRS label. Otherwise, print or type.	Name No., street, and room or suite no. City/town, state, and ZIP code DQE, Inc. & Subsidiary Companies Cherrington Corp.Center, Suite 100, 500 Cherrington Parkway Coraopolis, PA 15108-3184	B Employer identification no. 25-1598483
			C Date incorporated 01/05/89	
			D Total assets (see page 6 of inst.) \$ 4,458,842,745.	

E Check applicable boxes: (1)  Initial return (2)  Final return (3)  Change of address

income  
  
deductions  
  
See instructions for limitations on deductions.)

Tax and payments

1a	Gross receipts/sales	929,840,077.	b	Less returns and allowances		C Bal ▶	1c	929,840,077.
2	Cost of goods sold (Schedule A, line 8)		2				2	299,150,736.
3	Gross profit. Subtract line 2 from line 1c		3				3	630,689,341.
4	Dividends (Schedule C, line 19)		4				4	979,216.
5	Interest		5				5	15,260,944.
6	Gross rents		6				6	37,612,314.
7	Gross royalties		7				7	
8	Capital gain net income (attach Schedule D (Form 1120))		8				8	1,357,723.
9	Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)		9				9	-522,612.
10	Other income (see page 7 of instructions -- attach schedule)	SEE STATEMENT. 2	10				10	319,290,182.
11	<b>Total Income.</b> Add lines 3 through 10		11				11	1,004,667,108.
12	Compensation of officers (Schedule E, line 4)		12				12	7,606,475.
13	Salaries and wages (less employment credits)		13				13	55,385,037.
14	Repairs and maintenance		14				14	53,244,177.
15	Bad debts		15				15	13,919,030.
16	Rents		16				16	104,598,309.
17	Taxes and licenses	SEE STATEMENT. 3	17				17	115,686,951.
18	Interest		18				18	114,028,132.
19	Charitable contributions (see page 9 of instructions for 10% limitation)		19				19	1,886,272.
20	Depreciation (attach Form 4562)		20		225,912,508.			
21	Less depreciation claimed on Schedule A and elsewhere on return		21a		206,659.		21b	225,705,849.
22	Depletion		22				22	1,602,247.
23	Advertising		23				23	388,801.
24	Pension, profit-sharing, etc., plans		24				24	3,248,843.
25	Employee benefit programs		25				25	8,549,309.
26	Other deductions (attach schedule)		26				26	110,893,633.
27	<b>Total deductions.</b> Add lines 12 through 26		27				27	816,743,065.
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28				28	187,924,043.
29	Less: a Net operating loss deduction (see page 11 of instructions)		29a					
	b Special deductions (Schedule C, line 20)		29b		1,125,218.		29c	1,125,218.
30	<b>Taxable Income.</b> Subtract line 29c from line 28		30				30	186,798,825.
31	<b>Total tax</b> (Schedule J, line 10)		31				31	53,091,577.
32	Payments: a 1994 overpayment credited to 1995	32a	13,579,658.					
	b 1995 estimated tax payments	32b	48,561,500.					
	c Less 1995 refund applied for on Form 4466	32c	( )					
	d eal ▶	32d	62,141,158.					
	e Tax deposited with Form 7004	32e	0.					
	f Credit from regulated investment companies (attach Form 2439)	32f						
	g Credit for Federal tax on fuels (attach Form 4136). See instructions	32g	699.				32h	62,141,857.
33	Estimated tax penalty (see page 12 of instructions). Check if Form 2220 is attached		33				33	
34	<b>Tax due.</b> If line 32h is smaller than the total of lines 31 and 33, enter amount owed		34				34	0.
35	<b>Overpayment.</b> If line 32h is larger than the total of lines 31 and 33, enter amount overpaid		35				35	9,050,280.
36	Enter amount of line 35 you want Credited to 1996 estimated tax ▶ 9,050,280. Refunded ▶		36				36	0.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Morgan K. O'Brien Date 9-16-96 Controller

Paid Preparer's Use Only

Preparer's signature Morgan K. O'Brien Date \_\_\_\_\_ Check if self-employed  Preparer's SSN \_\_\_\_\_

Firm's name (or yours if self-employed) and address \_\_\_\_\_ EIN ▶ \_\_\_\_\_ ZIP code ▶ \_\_\_\_\_

**Schedule A Cost of Goods Sold** (See page 12 of Instructions.)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	45,379,332.
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	SEE STATEMENT 6 253,771,404.
6	Total. Add lines 1 through 5	6	299,150,736.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	299,150,736.

9a Check all methods used for valuing closing inventory:

(i)  Cost as described in Regulations section 1.471-3

(ii)  Lower of cost or market as described in Regulations section 1.471-4

(iii)  Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO. **9d**

e Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation?  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

**Schedule C Dividends and Special Deductions** (See page 13 of instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	979,216.	70	685,451.
2		80	
3		see instructions	
4		42	
5		48	
6		70	
7		80	
8		100	
9	Total. Add lines 1 through 8. See page 13 of instructions for limitation		685,451.
10		100	
11		100	
12	0.	100	0.
13			
14			
15			
16			
17			
18			439,767.
19	979,216.		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1		1,125,218.

**Schedule E Compensation of Officers** (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

1	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
			%	%	%	7,606,475.
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
2	Total compensation of officers					7,606,475.
3	Compensation of officers claimed on Schedule A and elsewhere on return					
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 1					7,606,475.

Form 1120 (1995)

**Schedule J Tax Computation** (See page 14 of instructions.)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>		
Important: Members of a controlled group, see instructions on page 14.			
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):	(1) \$	(2) \$
		(3) \$	
b	Enter the corporation's share of:		
	(1) Additional 5% tax (not more than \$11,750)	\$	
	(2) Additional 3% tax (not more than \$100,000)	\$	
3	Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 15) <input type="checkbox"/>	3	65,379,589.
4a	Foreign tax credit (attach Form 1118).....	4a	0.
b	Possessions tax credit (attach Form 5735).....	4b	
c	Check: <input checked="" type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	4c	1,396,443.
d	General business credit. Enter here and check which forms are attached: <input checked="" type="checkbox"/> 3800 <input checked="" type="checkbox"/> 3468 <input type="checkbox"/> 5884 <input type="checkbox"/> 6478 <input checked="" type="checkbox"/> 6765 <input checked="" type="checkbox"/> 8586 <input type="checkbox"/> 8830 <input type="checkbox"/> 8826 <input type="checkbox"/> 8835 <input type="checkbox"/> 8844 <input type="checkbox"/> 8845 <input type="checkbox"/> 8846 <input type="checkbox"/> 8847.....	4d	11,198,261.
e	Credit for prior year minimum tax (attach Form 8827).....	4e	
5	Total credits. Add lines 4a through 4e.....	5	12,594,704.
6	Subtract line 5 from line 3.....	6	52,784,885.
7	Personal holding company tax (attach Schedule PH (Form 1120)).....	7	
8	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611.....	8	0.
9a	Alternative minimum tax (attach Form 4626).....	9a	0.
b	Environmental tax (attach Form 4626).....	9b	306,692.
10	Total tax. Add lines 6 through 9b. Enter here and on line 31, page 1.....	10	53,091,577.

**Schedule K Other Information** (See page 17 of instructions.)

	Yes	No		Yes	No
1	Check method of accounting: a <input type="checkbox"/> Cash				
	b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____				
2	See page 19 of the instructions & state the principal:				
a	Business activity code no. ▶ 6749				
b	Business activity ▶ Holding Company				
c	Product or service ▶ MANAGEMENT SERV.				
3	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) See Statements.....		X		
	If "Yes," attach a schedule showing: (a) name and identifying number, (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.				
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?.....			X	
	If "Yes," enter employer identification number and name of the parent corporation ▶ _____				
5	Did any individual, partnership, corporation, estate or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).).....			X	
	If "Yes," attach a schedule showing name and identifying no. (Do not include any info. already entered in 4 above.) Enter percentage owned ▶ _____				
6	During this tax year, did the corporation pay dividends (other than stock dividends & distributions in exchange for stock) in excess of the corporation's current and accumulated earnings & profits? (See secs. 301 & 316.) If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.			X	
7	Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.)..... If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶ _____				X
8	At any time during the 1995 calendar year, did the corp. have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?... If "Yes," the corp. may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country ▶ _____				X
9	Was the corporation grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corp. has any beneficial interest in it? If "Yes," the corp. may have to file Forms 926, 3520, or 3520-A....				X
10	Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corp. entitled to vote, or (b) the total value of all classes of stock of corp.? If "Yes,"				X
	a Enter percentage owned ▶ _____				
	b Enter owner's country ▶ _____				
	c The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶ _____				
11	Check this box if the corporation issued publicly offered debt instruments with original issue discount..... <input type="checkbox"/>				
	If so, the corporation may have to file Form 8281.				
12	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 290,991.				
13	If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶ _____				
14	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here... <input type="checkbox"/>				
15	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$ _____				

Form 1120 (1995)

Schedule L	Balance Sheets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash .....		1,844,832.		2,247,780.
2a	Trade notes and accounts receivable .....	175,931,369.		144,425,982.	
b	Less allowance for bad debts .....	( 15,822,369.)	160,109,000.	( 18,657,982.)	125,768,000.
3	Inventories .....		88,746,483.		78,752,065.
4	U.S. government obligations .....				
5	Tax-exempt securities (see instructions) .....				
6	Other current assets (attach schedule) .....	STMT- 13	36,156,000.		8,099,001.
7	Loans to stockholders .....				
8	Mortgage and real estate loans .....				
9	Other investments (attach schedule) .....	STMT- 13	244,430,933.		463,435,312.
10a	Buildings and other depreciable assets .....	4,709,523,965.		4,746,113,000.	
b	Less accumulated depreciation .....	( 1,569,983,000.)	3,139,540,965.	( 1,685,877,000.)	3,060,236,000.
11a	Depletable assets .....				
b	Less accumulated depletion .....	( )	0.	( )	0.
12	Land (net of any amortization) .....		0.		0.
13a	Intangible assets (amortizable only) .....				
b	Less accumulated amortization .....	( )	0.	( )	0.
14	Other assets (attach schedule) .....	STMT- 13	756,177,000.		720,304,587.
15	<b>Total assets</b> .....		<b>4,427,005,213.</b>		<b>4,458,842,745.</b>
<b>Liabilities and Stockholders' Equity</b>					
16	Accounts payable .....		83,854,000.		90,941,000.
17	Mortgages, notes, bonds payable in less than 1 year .....				
18	Other current liabilities (attach schedule) .....	STMT- 14	223,884,948.		195,556,000.
19	Loans from stockholders .....				
20	Mortgages, notes, bonds payable in 1 year or more .....		1,377,610,697.		1,400,993,000.
21	Other liabilities (attach schedule) .....	STMT- 14	1,369,600,254.		1,371,649,751.
22	Capital stock: a Preferred stock .....	95,345,503.		70,966,000.	
	b Common stock .....	73,119,440.	168,464,943.	73,119,435.	144,085,435.
23	Paid-in or capital surplus .....		928,853,560.		924,341,958.
24	Retained earnings -- Appropriated (attach sch.) .....				
25	Retained earnings -- Unappropriated .....		622,071,620.		698,985,682.
26	Less cost of treasury stock .....		( 347,334,809.)		( 367,710,081.)
27	<b>Total liabilities and stockholders' equity</b> .....		<b>4,427,005,213.</b>		<b>4,458,842,745.</b>

Note: You are not required to complete Schedules M-1 & M-2 below if the total assets on line 15, column (d) of Schedule L are less than \$25,000.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See page 18 of instructions.)**

1	Net income (loss) per books .....	170,562,633.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax .....	90,972,546.		Tax-exempt interest .....	\$ 290,991.
3	Excess of capital losses over capital gains .....			STMT. 18	47,254,936.
4	Income subject to tax not recorded on books this year:				47,545,927.
	SEE STATEMENT 16	23,685,506.	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation ..	\$ 205,381,162.
a	Depreciation .....	\$ 164,050,698.		b Contributions carryover .....	\$
b	Contributions carryover .....	\$		STMT. 19	99,345,653.
c	Travel and entertainment .....	\$ 210,833.			
SEE STMT. 17	90,714,569.		9	Add lines 7 and 8 .....	304,726,815.
		254,976,100.	10	Income (line 28, pg. 1) - line 6 less line 9 .....	352,272,742.
6	Add lines 1 through 5 .....	540,196,785.			187,924,043.

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year .....	622,071,620.	5	Distributions: a Cash .....	93,648,571.
2	Net income (loss) per books .....	170,562,633.		b Stock .....	
3	Other increases:			c Property .....	
	SEE STATEMENT 21	0.	6	Other decreases:	
4	Add lines 1, 2, and 3 .....	792,634,253.	7	Add lines 5 and 6 .....	93,648,571.
			8	Balance at end of year (line 4 less line 7) .....	698,985,682.

DUQUESNE LIGHT COMPANY

D. Taxes

20. Provide detailed computations by vintage year showing state and federal deferred income taxes resulting from the use accelerated tax depreciation associated with post-1969 public utility property, Asset Depreciation Range rates, and accelerated tax depreciation associated with post-1980 public utility property under the Accelerated Cost Recovery System (ACRS).
- (a) Reconcile and explain any differences in the base used to calculate State and Federal deferred income taxes.
  - (b) State whether tax depreciation is based on the rate base items claimed as of the end of the base year, and whether it is the annual tax depreciation at the end of the base year.
  - (c) Reconcile differences between the deferred tax balance, as shown as a reduction to rate base, and the deferred tax balance as shown on the balance sheet.

Response:

The detailed computations of the deferred taxes and amortization by vintage year, for the year ended December 31, 1996, are contained on pages 2 through 27 of this Item.

- a. The Company is not claiming State deferred income taxes. Therefore, there is no reconciliation of any differences in the base used to calculate the State and Federal deferred income taxes.
- b. Tax depreciation is based on all rate base items claimed as of the end of the test year. Tax depreciation used for the calculation of both deferred income taxes and currently payable income taxes is the annual depreciation based on the rate base at the end of the test year.
- c. The reconciliation requested is provide in the response to Item No. D-14.

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

POLLUTION FEEDBACK - 1996

Item: D-20  
Page 2 of 27

VINTAGE YEAR	CATEGORY	AMORT	ADR DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1974	PHIL SCRIB cold storage	0	99,914	(99,914)	(45,960.44)
1974	TOTAL COLD STORAGE	0	99,914	(99,914)	(45,960.44)
1974	TOTAL VINTAGE	0	99,914	(99,914)	(45,960.44)
1975	ELRAMA SCRIB	0	324,343	(324,343)	(149,197.56)
1975	PRODUCTION	0	324,343	(324,343)	(149,197.56)
1975	TOTAL RATEMAKING	0	324,343	(324,343)	(149,197.56)
1975	TOTAL VINTAGE	0	424,257	(424,257)	(195,158.00)
ALL VINTAGES	PRODUCTION	0	324,343	(324,343)	(149,197.56)
ALL VINTAGES	TOTAL RATEMAKING	0	324,343	(324,343)	(149,197.56)
ALL VINTAGES	TOTAL COLD STORAGE	0	99,914	(99,914)	(45,960.44)
ALL VINTAGES	GRAND TOTAL	0	424,257	(424,257)	(195,158.00)

ADR FEEDBACK - 1996

VINTAGE YEAR	CATEGORY	ADR DEPREC	OLD RATES DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1971	SAMMIS	0	195,070	(195,070)	(82,331.67)
1971	CHESWICK	0	602	(602)	(255.08)
1971	FT MARTIN sold	0	11,014	(11,014)	(4,876.36)
1971	ELRAMA STATION	0	1,141	(1,141)	(481.59)
1971	B I 1	0	500	(500)	(211.04)
1971	PRODUCTION	0	208,327	(208,327)	(88,155.74)
1971	TRANSMISSION	0	49,193	(49,193)	(20,592.08)
1971	DISTRIBUTION	0	373,139	(373,139)	(156,195.47)
1971	GENERAL	0	13,209	(13,209)	(5,529.30)
1971	TOTAL RATEMAKING	0	643,868	(643,868)	(270,472.59)
1971	PHILLIPS cold storage	0	9,138	(9,138)	(3,791.03)
1971	TOTAL COLD STORAGE	0	9,138	(9,138)	(3,791.03)
1971	TOTAL VINTAGE	0	653,006	(653,006)	(274,263.62)
1972	EASTLAKE	0	309,069	(309,069)	(127,716.71)
1972	SAMMIS	0	110	(110)	(45.44)
1972	CHESWICK	0	1,463	(1,463)	(605.76)
1972	FT MARTIN sold	0	6,143	(6,143)	(2,663.00)
1972	ELRAMA STATION	0	10,586	(10,586)	(4,374.45)
1972	B I 1	0	56,727	(56,727)	(23,441.32)
1972	PRODUCTION	0	384,098	(384,098)	(158,846.68)
1972	TRANSMISSION	0	445,829	(445,829)	(184,593.26)
1972	DISTRIBUTION	0	742,425	(742,425)	(307,397.48)
1972	GENERAL	0	41,109	(41,109)	(17,020.99)
1972	TOTAL RATEMAKING	0	1,613,461	(1,613,461)	(667,858.41)
1972	PHILLIPS cold storage	0	931	(931)	(382.05)
1972	TOTAL COLD STORAGE	0	931	(931)	(382.05)
1972	TOTAL VINTAGE	0	1,614,392	(1,614,392)	(668,240.46)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ADR FEEDBACK - 1996 (con't)

Item: D-20  
Page 3 of 27

VINTAGE YEAR	CATEGORY	ADR DEPREC	OLD RATES DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1973	EASTLAKE	0	72	(72)	(29.38)
1973	SAMMIS	0	176	(176)	(71.80)
1973	CHESWICK	0	71,807	(71,807)	(29,299.01)
1973	FT MARTIN sold	0	345,827	(345,827)	(148,015.38)
1973	ELRAMA STATION	0	8,585	(8,585)	(3,502.69)
1973	B I 1	0	30	(30)	(12.24)
1973	B I 2	0	144,078	(144,078)	(58,677.43)
1973	PRODUCTION	0	570,575	(570,575)	(239,607.93)
1973	TRANSMISSION	0	80,173	(80,173)	(32,495.13)
1973	DISTRIBUTION	0	567,945	(567,945)	(230,195.39)
1973	GENERAL	0	28,051	(28,051)	(11,369.46)
1973	TOTAL RATEMAKING	0	1,246,744	(1,246,744)	(513,667.91)
1973	PHILLIPS cold storage	0	10,105	(10,105)	(4,069.47)
1973	B I 3 cold storage	0	72,039	(72,039)	(29,338.72)
1973	TOTAL COLD STORAGE	0	82,144	(82,144)	(33,408.19)
1973	TOTAL VINTAGE	0	1,328,888	(1,328,888)	(547,076.10)
1974	EASTLAKE	0	1,040	(1,040)	(498.73)
1974	SAMMIS	0	855	(855)	(410.02)
1974	CHESWICK	0	210	(210)	(98.09)
1974	FT MARTIN sold	0	13,729	(13,729)	(6,906.44)
1974	ELRAMA STATION	0	4,468	(4,468)	(2,142.60)
1974	B I 1	0	13,133	(13,133)	(6,297.80)
1974	B I 2	0	52,873	(52,873)	(20,321.41)
1974	PRODUCTION	0	86,308	(86,308)	(36,675.09)
1974	TRANSMISSION	0	96,904	(96,904)	(38,888.53)
1974	DISTRIBUTION	0	313,360	(313,360)	(125,754.40)
1974	GENERAL	0	12,110	(12,110)	(4,859.78)
1974	TOTAL RATEMAKING	0	508,682	(508,682)	(206,177.80)
1974	PHILLIPS cold storage	0	9,195	(9,195)	(3,725.87)
1974	B I 3 cold storage	0	26,437	(26,437)	(10,160.70)
1974	B I 4 cold storage	0	128,784	(128,784)	(51,918.19)
1974	TOTAL COLD STORAGE	0	164,416	(164,416)	(65,804.76)
1974	TOTAL VINTAGE	0	673,098	(673,098)	(271,982.56)
1975	MANSF 1	0	516,707	(516,707)	(208,385.33)
1975	MANSF COMMON	0	63,888	(63,888)	(25,765.70)
1975	MANSF SHARED	0	246,947	(246,947)	(99,592.48)
1975	EASTLAKE	0	2,947	(2,947)	(1,188.50)
1975	SAMMIS	0	4,708	(4,708)	(1,898.73)
1975	CHESWICK	0	20,019	(20,019)	(8,075.65)
1975	FT MARTIN sold	0	81,708	(81,708)	(34,567.90)
1975	ELRAMA STATION	0	16,754	(16,754)	(6,756.79)
1975	B I 1	0	127	(127)	(51.21)
1975	B I 2	0	4,003	(4,003)	(1,538.94)
1975	PRODUCTION	0	957,808	(957,808)	(387,821.23)
1975	TRANSMISSION	0	226,547	(226,547)	(90,512.03)
1975	DISTRIBUTION	0	687,030	(687,030)	(274,488.21)
1975	GENERAL	0	19,422	(19,422)	(7,759.66)
1975	TOTAL RATEMAKING	0	1,890,807	(1,890,807)	(760,581.13)
1975	PHILLIPS cold storage	0	17,566	(17,566)	(7,112.90)
1975	B I 3 cold storage	0	2,001	(2,001)	(769.47)
1975	TOTAL COLD STORAGE	0	19,567	(19,567)	(7,882.37)
1975	TOTAL VINTAGE	0	1,910,374	(1,910,374)	(768,463.50)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ADR FEEDBACK - 1996 (con't)

Item: D-20  
Page 4 of 27

VINTAGE YEAR	CATEGORY	ADR DEPREC	OLD RATES DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1976	MANSF 1	97,284	107,094	(9,810)	(3,988.02)
1976	MANSF COMMON	12,615	13,242	(627)	(254.89)
1976	MANSF SHARED	55,567	51,183	4,384	1,462.68
1976	EASTLAKE	447	611	(164)	(66.67)
1976	SAMMIS	670	975	(305)	(123.99)
1976	CHESWICK	3,567	4,552	(985)	(405.47)
1976	FT MARTIN sold	0	18,722	(18,722)	(7,983.98)
1976	ELRAMA STATION	1,462	3,472	(2,010)	(817.13)
1976	B I 1	19	26	(7)	(2.85)
1976	B I 2	0	927	(927)	(369.00)
1976	B V 1	0	4,201,963	(4,201,963)	(1,758,350.68)
1976	B V COMMON	0	228,702	(228,702)	(95,702.49)
1976	PRODUCTION	171,631	4,631,469	(4,459,838)	(1,866,602.49)
1976	TRANSMISSION	0	198,504	(198,504)	(78,579.68)
1976	DISTRIBUTION	0	501,849	(501,849)	(198,661.56)
1976	GENERAL	0	27,615	(27,615)	(10,931.64)
1976	TOTAL RATEMAKING	171,631	5,359,437	(5,187,806)	(2,154,775.37)
1976	PHILLIPS cold storage	0	4,066	(4,066)	(1,618.09)
1976	B I 3 cold storage	0	463	(463)	(184.16)
1976	TOTAL COLD STORAGE	0	4,529	(4,529)	(1,802.25)
1976	TOTAL VINTAGE	171,631	5,363,966	(5,192,335)	(2,156,577.62)
1977	MANSF 2	0	211,579	(211,579)	(83,689.55)
1977	EASTLAKE	0	950	(950)	(375.78)
1977	SAMMIS	0	1,261	(1,261)	(498.77)
1977	CHESWICK	0	8,848	(8,848)	(3,500.12)
1977	FT MARTIN sold	0	21,785	(21,785)	(9,039.69)
1977	ELRAMA STATION	0	8,602	(8,602)	(3,402.50)
1977	B I 1	0	622	(622)	(246.02)
1977	B I 2	0	7,611	(7,611)	(3,006.00)
1977	B V 1	0	99,802	(99,802)	(41,350.31)
1977	B V COMMON	0	5,377	(5,377)	(2,227.81)
1977	PRODUCTION	0	366,437	(366,437)	(147,336.55)
1977	TRANSMISSION	0	112,899	(112,899)	(44,051.19)
1977	DISTRIBUTION	0	477,353	(477,353)	(186,254.82)
1977	GENERAL	0	15,516	(15,516)	(6,054.08)
1977	TOTAL RATEMAKING	0	972,205	(972,205)	(383,696.64)
1977	PHILLIPS cold storage	0	35,676	(35,676)	(14,088.39)
1977	B I 3 cold storage	0	3,806	(3,806)	(1,502.55)
1977	TOTAL COLD STORAGE	0	39,482	(39,482)	(15,590.94)
1977	TOTAL VINTAGE	0	1,011,687	(1,011,687)	(399,287.58)
1978	MANSF 1	6,029	7,802	(1,773)	(697.80)
1978	MANSF 2	549	677	(128)	(50.38)
1978	MANSF COMMON	34	42	(8)	(3.15)
1978	MANSF SHARED	67	73	(6)	(2.36)
1978	EASTLAKE	6,117	9,836	(3,719)	(1,463.69)
1978	SAMMIS	24,107	41,259	(17,152)	(6,750.55)
1978	CHESWICK	2,775	3,938	(1,163)	(461.35)
1978	FT MARTIN sold	0	44,027	(44,027)	(18,177.44)
1978	ELRAMA STATION	5,228	14,597	(9,369)	(3,687.39)
1978	B I 1	1,114	1,792	(678)	(266.85)
1978	B I 2	1,220	1,804	(584)	(228.86)
1978	B V 1	0	(7,933)	7,933	3,296.31
1978	B V COMMON	0	(1,686)	1,686	700.55
1978	PRODUCTION	47,240	116,228	(68,988)	(27,792.96)
1978	TRANSMISSION	0	1,552	(1,552)	(601.55)
1978	DISTRIBUTION	0	449,382	(449,382)	(174,172.74)
1978	GENERAL	0	26,297	(26,297)	(10,192.24)
1978	TOTAL RATEMAKING	47,240	593,459	(546,219)	(212,759.49)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ADR FEEDBACK - 1996 (con't)

Item: D-20  
Page 5 of 27

VINTAGE YEAR	CATEGORY	ADR DEPREC	OLD RATES DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1978	PHILLIPS cold storage	27,147	73,944	(46,797)	(18,339.08)
1978	B I 3 cold storage	610	902	(292)	(114.43)
1978	TOTAL COLD STORAGE	27,757	74,846	(47,089)	(18,453.51)
1978	TOTAL VINTAGE	74,997	668,305	(593,308)	(231,213.00)
1979	SAMMIS	2,967	2,992	(25)	(9.93)
1979	CHESWICK	0	136	(136)	(56.00)
1979	FT MARTIN sold	0	40,820	(40,820)	(17,010.01)
1979	ELRAMA STATION	46,184	76,005	(29,821)	(11,845.80)
1979	B V 1	0	(61,322)	61,322	25,243.83
1979	B V COMMON	0	(10,112)	10,112	4,162.72
1979	PRODUCTION	49,151	48,519	632	484.81
1979	TOTAL RATEMAKING	49,151	48,519	632	484.81
1979	PHILLIPS cold storage	197,521	293,981	(96,460)	(37,458.74)
1979	TOTAL COLD STORAGE	197,521	293,981	(96,460)	(37,458.74)
1979	TOTAL VINTAGE	246,672	342,500	(95,828)	(36,973.93)
1980	CHESWICK	0	54	(54)	(21.96)
1980	FT MARTIN sold	0	27,331	(27,331)	(11,032.32)
1980	ELRAMA STATION	13,449	18,860	(5,411)	(2,082.45)
1980	B V 1	0	882,843	(882,843)	(359,248.93)
1980	B V COMMON	0	34,381	(34,381)	(13,990.42)
1980	PRODUCTION	13,449	963,469	(950,020)	(386,376.08)
1980	TOTAL RATEMAKING	13,449	963,469	(950,020)	(386,376.08)
1980	PHILLIPS cold storage	13,696	19,116	(5,420)	(2,084.30)
1980	TOTAL COLD STORAGE	13,696	19,116	(5,420)	(2,084.30)
1980	TOTAL VINTAGE	27,145	982,585	(955,440)	(388,460.38)
ALL VINTAGES	PRODUCTION	281,471	8,333,238	(8,051,767)	(3,338,729.94)
ALL VINTAGES	TRANSMISSION	0	1,211,601	(1,211,601)	(490,313.45)
ALL VINTAGES	DISTRIBUTION	0	4,112,483	(4,112,483)	(1,653,120.07)
ALL VINTAGES	GENERAL	0	183,329	(183,329)	(73,717.15)
ALL VINTAGES	TOTAL RATEMAKING	281,471	13,840,651	(13,559,180)	(5,555,880.61)
ALL VINTAGES	TOTAL COLD STORAGE	238,974	708,150	(469,176)	(186,658.14)
ALL VINTAGES	GRAND TOTAL	520,445	14,548,801	(14,028,356)	(5,742,538.75)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ADR DEFERRAL - 1996

Item: D-20  
Page 6 of 27

VINTAGE YEAR	CATEGORY	ADR DEPREC	OLD RATES DEPREC	BASIS FOR DEFERRAL	FEDERAL TAX @ 35%
1979	MANSF 1	3,978	3,034	944	330.40
1979	MANSF 2	10,898	7,925	2,973	1,040.55
1979	MANSF COMMON	1,806	1,313	493	172.55
1979	MANSF SHARED	3,969	2,533	1,436	502.60
1979	EASTLAKE	9,625	9,120	505	176.75
1979	CHESWICK	87,359	70,040	17,319	6,061.65
1979	B I 1	901	853	48	16.80
1979	B I 2	349	281	67	23.57
1979	PRODUCTION	118,885	95,099	23,785	8,324.87
1979	TRANSMISSION	1,291,371	1,167,585	123,786	43,325.10
1979	DISTRIBUTION	961,392	869,237	92,155	32,254.25
1979	GENERAL	55,189	49,899	5,290	1,851.85
1979	TOTAL RATEMAKING	2,426,837	2,181,820	245,016	85,756.07
1979	B I 3 cold storage	174	141	34	11.78
1979	TOTAL COLD STORAGE	174	141	34	11.78
1979	TOTAL VINTAGE	2,427,011	2,181,961	245,050	85,767.85
1980	MANSF 1	29,768	19,347	10,421	3,647.35
1980	MANSF 2	2,769	1,716	1,053	368.55
1980	MANSF 3	1,419,142	771,749	647,393	226,587.55
1980	MANSF COMMON	27,145	16,822	10,323	3,613.05
1980	MANSF SHARED	17,898	9,733	8,165	2,857.75
1980	EASTLAKE	143,460	115,842	27,618	9,666.65
1980	SAMMIS	34,570	29,716	4,854	1,698.90
1980	CHESWICK	33,945	23,193	10,752	3,763.20
1980	B I 1	453	365	88	30.80
1980	B I 2	8,295	6,285	2,010	703.50
1980	PRODUCTION	1,717,445	994,768	722,677	252,937.30
1980	TRANSMISSION	324,925	266,950	57,975	20,291.25
1980	DISTRIBUTION	772,812	634,923	137,889	48,261.50
1980	GENERAL	152,221	125,060	27,161	9,506.00
1980	TOTAL RATEMAKING	2,967,403	2,021,701	945,702	330,996.05
1980	B I 3 cold storage	4,147	3,142	1,005	351.75
1980	B I 4 cold storage	520	394	126	44.10
1980	TOTAL COLD STORAGE	4,667	3,536	1,131	395.85
1980	TOTAL VINTAGE	2,972,070	2,025,237	946,833	331,391.90
ALL VINTAGES	PRODUCTION	1,836,330	1,089,867	746,462	261,262.17
ALL VINTAGES	TRANSMISSION	1,616,296	1,434,535	181,761	63,616.35
ALL VINTAGES	DISTRIBUTION	1,734,204	1,504,160	230,044	80,515.75
ALL VINTAGES	GENERAL	207,410	174,959	32,451	11,357.85
ALL VINTAGES	TOTAL RATEMAKING	5,394,240	4,203,521	1,190,718	416,752.12
ALL VINTAGES	TOTAL COLD STORAGE	4,841	3,677	1,165	407.63
ALL VINTAGES	GRAND TOTAL	5,399,081	4,207,198	1,191,883	417,159.75

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

POST '69 FEEDBACK - 1996

Item: D-20  
Page 7 of 27

VINTAGE YEAR	CATEGORY	OLD RATES DEPREC	ST LINE DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1970	CHESWICK	269,346	398,925	(129,579)	(50,658.43)
1970	FT MARTIN sold	1,406	2,083	(677)	(311.50)
1970	ELRAMA	7,095	10,508	(3,413)	(1,334.30)
1970	B I UNIT 1	66	98	(32)	(12.51)
1970	PRODUCTION	277,913	411,614	(133,701)	(52,316.74)
1970	TRANSMISSION	182,135	269,758	(87,623)	(34,255.89)
1970	DISTRIBUTION	246,211	364,660	(118,449)	(46,307.20)
1970	GENERAL	0	0	0	0.00
1970	TOTAL RATEMAKING	706,259	1,046,032	(339,773)	(132,879.83)
1970	PHILLIPS cold storage	5,161	7,644	(2,483)	(970.74)
1970	TOTAL COLD STORAGE	5,161	7,644	(2,483)	(970.74)
1970	TOTAL VINTAGE	711,420	1,053,676	(342,256)	(133,850.57)
1971	SAMMIS	130,799	193,725	(62,926)	(24,600.69)
1971	CHESWICK	426	630	(189)	(73.88)
1971	FT MARTIN sold	7,318	10,839	(3,521)	(1,619.78)
1971	ELRAMA	765	1,133	(368)	(143.85)
1971	B I UNIT 1	335	496	(161)	(62.93)
1971	PRODUCTION	139,643	206,823	(67,165)	(26,501.13)
1971	TRANSMISSION	27,762	41,118	(13,356)	(5,221.50)
1971	DISTRIBUTION	210,582	311,890	(101,308)	(39,605.97)
1971	GENERAL	7,454	11,040	(3,586)	(1,401.99)
1971	TOTAL RATEMAKING	385,441	570,871	(185,415)	(72,730.59)
1971	PHILLIPS cold storage	4,690	6,946	(2,256)	(881.99)
1971	TOTAL COLD STORAGE	4,690	6,946	(2,256)	(881.99)
1971	TOTAL VINTAGE	390,131	577,817	(187,671)	(73,612.58)
1972	EASTLAKE	207,972	308,025	(100,053)	(39,115.36)
1972	SAMMIS	75	111	(36)	(14.07)
1972	CHESWICK	984	1,457	(473)	(184.92)
1972	FT MARTIN sold	5,296	7,844	(2,548)	(1,172.29)
1972	ELRAMA	7,123	10,550	(3,427)	(1,339.78)
1972	B I UNIT 1	38,172	56,536	(18,364)	(7,179.33)
1972	PRODUCTION	259,622	384,523	(124,901)	(49,006)
1972	TRANSMISSION	312,780	463,255	(150,475)	(58,827.68)
1972	DISTRIBUTION	520,864	771,446	(250,582)	(97,964.13)
1972	GENERAL	28,842	42,718	(13,876)	(5,424.74)
1972	TOTAL RATEMAKING	1,122,108	1,661,942	(539,834)	(211,222.30)
1972	PHILLIPS cold storage	607	899	(292)	(114.16)
1972	TOTAL COLD STORAGE	607	899	(292)	(114.16)
1972	TOTAL VINTAGE	1,122,715	1,662,841	(540,126)	(211,336.46)
1973	EASTLAKE	75	108	(33)	(12.90)
1973	SAMMIS	184	266	(82)	(32.07)
1973	CHESWICK	75,200	108,569	(33,369)	(13,045.50)
1973	FT MARTIN sold	312,472	451,126	(138,654)	(63,780.97)
1973	ELRAMA	8,992	12,982	(3,990)	(1,559.88)
1973	B I UNIT 1	32	46	(14)	(5.48)
1973	B I UNIT 2	100,129	156,241	(56,112)	(21,937.05)
1973	PRODUCTION	497,084	729,338	(232,254)	(100,373.85)
1973	TRANSMISSION	74,399	107,412	(33,013)	(12,906.32)
1973	DISTRIBUTION	527,052	760,922	(233,870)	(91,430.65)
1973	GENERAL	26,033	37,584	(11,551)	(4,515.72)
1973	TOTAL RATEMAKING	1,124,568	1,635,256	(510,688)	(209,226.54)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

POST '69 FEEDBACK - 1996 (con't)

Item: D-20  
Page 8 of 27

VINTAGE YEAR	CATEGORY	OLD RATES DEPREC	ST LINE DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1973	PHILLIPS cold storage	7,299	10,811	(3,512)	(1,373.01)
1973	B I UNIT 3 cold storag	50,064	78,121	(28,057)	(10,968.52)
1973	TOTAL COLD STORAGE	57,363	88,932	(31,569)	(12,341.53)
1973	TOTAL VINTAGE	1,181,931	1,724,188	(542,257)	(221,568.07)
1974	EASTLAKE	1,285	1,904	(619)	(242.00)
1974	SAMMIS	1,058	1,567	(509)	(198.98)
1974	CHESWICK	247	365	(118)	(46.12)
1974	FT MARTIN sold	11,831	17,523	(5,692)	(2,618.10)
1974	ELRAMA	5,526	8,184	(2,658)	(1,039.12)
1974	B I UNIT 1	16,247	24,063	(7,816)	(3,055.65)
1974	B I UNIT 2	50,067	74,153	(24,086)	(9,417.00)
1974	PRODUCTION	86,261	127,759	(41,498)	(16,616.97)
1974	TRANSMISSION	94,945	140,622	(45,677)	(17,857.26)
1974	DISTRIBUTION	307,026	454,733	(147,707)	(57,745.52)
1974	GENERAL	11,864	17,572	(5,708)	(2,231.58)
1974	TOTAL RATEMAKING	500,096	740,686	(240,590)	(94,451.33)
1974	PHILLIPS cold storage	8,708	12,898	(4,190)	(1,638.06)
1974	B I UNIT 3 cold storag	25,033	37,077	(12,044)	(4,707.89)
1974	B I UNIT 4 cold storag	121,949	180,617	(58,668)	(22,936.03)
1974	TOTAL COLD STORAGE	155,690	230,592	(74,902)	(29,281.98)
1974	TOTAL VINTAGE	655,786	971,278	(315,492)	(123,733.31)
1975	MANSF UNIT 1	525,912	778,922	(253,010)	(98,913.35)
1975	MANSF COMMON	65,027	96,310	(31,283)	(12,229.98)
1975	MANSF SHARED	251,347	372,266	(120,919)	(47,272.85)
1975	EASTLAKE	3,000	4,443	(1,443)	(564.14)
1975	SAMMIS	4,792	7,097	(2,305)	(901.12)
1975	CHESWICK	20,374	30,175	(9,801)	(3,831.66)
1975	FT MARTIN sold	100,877	149,409	(48,531)	(22,324.33)
1975	ELRAMA	17,053	25,257	(8,204)	(3,207.32)
1975	B I UNIT 1	130	192	(62)	(24.23)
1975	B I UNIT 2	4,003	5,929	(1,926)	(753.00)
1975	PRODUCTION	992,515	1,470,000	(477,484)	(190,021.98)
1975	TRANSMISSION	234,299	347,017	(112,718)	(44,066.68)
1975	DISTRIBUTION	710,539	1,052,371	(341,832)	(133,637.99)
1975	GENERAL	20,087	29,751	(9,664)	(3,778.15)
1975	TOTAL RATEMAKING	1,957,440	2,899,139	(941,698)	(371,504.80)
1975	PHILLIPS cold storage	17,565	26,016	(8,451)	(3,303.90)
1975	B I UNIT 3 cold storag	2,001	2,964	(963)	(376.45)
1975	TOTAL COLD STORAGE	19,566	28,980	(9,414)	(3,680.35)
1975	TOTAL VINTAGE	1,977,006	2,928,119	(951,112)	(375,185.15)
1976	MANSF UNIT 1	121,743	180,312	(58,569)	(22,866.76)
1976	MANSF COMMON	15,053	22,295	(7,242)	(2,827.44)
1976	MANSF SHARED	58,184	86,175	(27,991)	(10,928.36)
1976	EASTLAKE	694	1,028	(334)	(130.40)
1976	SAMMIS	1,109	1,643	(534)	(208.48)
1976	CHESWICK	5,114	7,575	(2,461)	(960.84)
1976	FT MARTIN sold	23,352	34,586	(11,234)	(5,160.91)
1976	ELRAMA	3,948	5,847	(1,899)	(741.41)
1976	B I UNIT 1	30	45	(15)	(5.85)
1976	B I UNIT 2	927	1,373	(446)	(174.00)
1976	B V UNIT 1	4,270,919	6,325,607	(2,054,688)	(802,199.97)
1976	B V COMMON	232,455	344,286	(111,831)	(43,661.53)
1976	PRODUCTION	4,733,528	7,010,772	(2,277,244)	(889,865.95)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

POST '69 FEEDBACK - 1996 (con't)

Item: D-20  
Page 9 of 27

VINTAGE YEAR	CATEGORY	OLD RATES DEPREC	ST LINE DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1976	TRANSMISSION	207,705	307,629	(99,924)	(39,012.74)
1976	DISTRIBUTION	525,110	777,734	(252,624)	(98,630.53)
1976	GENERAL	28,895	42,796	(13,901)	(5,427.32)
1976	TOTAL RATEMAKING	5,495,238	8,138,931	(2,643,693)	(1,032,936.54)
1976	PHILLIPS cold storage	4,066	6,023	(1,957)	(764.05)
1976	B I UNIT 3 cold storag	463	686	(223)	(87.19)
1976	TOTAL COLD STORAGE	4,529	6,709	(2,180)	(851.24)
1976	TOTAL VINTAGE	5,499,767	8,145,640	(2,645,873)	(1,033,787.78)
1977	MANSF UNIT 2	214,858	318,223	(103,365)	(40,186.60)
1977	EASTLAKE	965	1,429	(464)	(180.40)
1977	SAMMIS	1,281	1,897	(616)	(239.51)
1977	CHESWICK	8,985	13,307	(4,322)	(1,680.32)
1977	FT MARTIN sold	25,918	38,386	(12,469)	(5,703.78)
1977	ELRAMA	8,735	12,937	(4,202)	(1,633.67)
1977	B I UNIT 1	632	936	(304)	(118.19)
1977	B I UNIT 2	7,612	11,274	(3,662)	(1,424.00)
1977	B V UNIT 1	100,377	148,668	(48,291)	(18,774.73)
1977	B V COMMON	5,409	8,011	(2,602)	(1,011.61)
1977	PRODUCTION	374,772	555,068	(180,297)	(70,952.81)
1977	TRANSMISSION	115,894	171,649	(55,755)	(21,676.63)
1977	DISTRIBUTION	490,017	725,758	(235,741)	(91,652.18)
1977	GENERAL	15,928	23,591	(7,663)	(2,979.25)
1977	TOTAL RATEMAKING	996,611	1,476,066	(479,456)	(187,260.87)
1977	PHILLIPS cold storage	35,676	52,839	(17,163)	(6,672.69)
1977	B I UNIT 3 cold storag	3,806	5,637	(1,831)	(711.58)
1977	TOTAL COLD STORAGE	39,482	58,476	(18,994)	(7,384.27)
1977	TOTAL VINTAGE	1,036,093	1,534,542	(498,450)	(194,645.14)
1978	MANSF UNIT 1	8,106	12,005	(3,899)	(1,504.63)
1978	MANSF UNIT 2	703	1,042	(339)	(130.82)
1978	MANSF COMMON	44	65	(21)	(8.10)
1978	MANSF SHARED	75	112	(37)	(14.29)
1978	EASTLAKE	10,219	15,135	(4,916)	(1,897.10)
1978	SAMMIS	42,865	63,486	(20,621)	(7,957.70)
1978	CHESWICK	4,085	6,050	(1,965)	(758.30)
1978	FT MARTIN sold	56,331	83,432	(27,100)	(12,305.31)
1978	ELRAMA	15,165	22,461	(7,296)	(2,815.54)
1978	B I UNIT 1	1,862	2,757	(895)	(345.38)
1978	B I UNIT 2	1,804	2,672	(868)	(335.00)
1978	B V UNIT 1	(7,692)	(11,392)	3,700	1,427.85
1978	B V COMMON	(1,634)	(2,420)	786	303.32
1978	PRODUCTION	131,933	195,405	(63,471)	(26,341.00)
1978	TRANSMISSION	1,584	2,346	(762)	(294.04)
1978	DISTRIBUTION	458,803	679,528	(220,725)	(85,178.20)
1978	GENERAL	26,848	39,763	(12,915)	(4,983.91)
1978	TOTAL RATEMAKING	619,168	917,042	(297,873)	(116,797.15)
1978	PHILLIPS cold storage	73,943	109,516	(35,573)	(13,727.67)
1978	B I UNIT 3 cold storag	902	1,336	(434)	(167.43)
1978	TOTAL COLD STORAGE	74,845	110,852	(36,007)	(13,895.10)
1978	TOTAL VINTAGE	694,013	1,027,894	(333,880)	(130,692.25)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

POST '69 FEEDBACK - 1996 (con't)

Item: D-20  
Page 10 of 27

VINTAGE YEAR	CATEGORY	OLD RATES DEPREC	ST LINE DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1979	MANSF UNIT 1	3,723	5,473	(1,750)	(667.97)
1979	MANSF UNIT 2	9,726	14,298	(4,572)	(1,745.11)
1979	MANSF COMMON	1,613	2,370	(757)	(288.94)
1979	MANSF SHARED	3,108	4,569	(1,461)	(557.66)
1979	EASTLAKE	11,192	16,452	(5,260)	(2,007.72)
1979	SAMMIS	3,672	5,398	(1,726)	(658.81)
1979	CHESWICK	86,099	126,563	(40,464)	(15,444.95)
1979	FT MARTIN sold	64,760	95,195	(30,435)	(13,668.95)
1979	ELRAMA	93,285	137,126	(43,841)	(16,733.94)
1979	B I UNIT 1	1,047	1,540	(493)	(188.19)
1979	B I UNIT 2	281	413	(132)	(50.00)
1979	B V UNIT 1	(61,246)	(90,030)	28,784	10,986.75
1979	B V COMMON	(10,099)	(14,846)	4,747	1,811.91
1979	PRODUCTION	207,161	304,521	(97,360)	(39,213.58)
1979	TRANSMISSION	1,177,490	1,730,876	(553,386)	(211,225.23)
1979	DISTRIBUTION	876,610	1,288,592	(411,982)	(157,251.85)
1979	GENERAL	50,322	73,971	(23,649)	(9,026.70)
1979	TOTAL RATEMAKING	2,311,583	3,397,960	(1,086,377)	(416,717.36)
1979	PHILLIPS cold storage	293,259	431,083	(137,824)	(52,606.86)
1979	B I UNIT 3 cold storag	140	206	(66)	(25.58)
1979	TOTAL COLD STORAGE	293,399	431,289	(137,890)	(52,632.44)
1979	TOTAL VINTAGE	2,604,982	3,829,249	(1,224,267)	(469,349.80)
1980	MANSF UNIT 1	19,515	28,382	(8,867)	(3,334.67)
1980	MANSF UNIT 2	1,731	2,517	(786)	(295.60)
1980	MANSF UNIT 3	778,457	1,132,148	(353,691)	(133,014.81)
1980	MANSF COMMON	16,967	24,677	(7,710)	(2,899.56)
1980	MANSF SHARED	9,818	14,279	(4,461)	(1,677.69)
1980	EASTLAKE	116,848	169,938	(53,090)	(19,965.89)
1980	SAMMIS	29,974	43,593	(13,619)	(5,121.78)
1980	CHESWICK	23,449	34,103	(10,654)	(4,006.70)
1980	FT MARTIN sold	39,398	57,299	(17,900)	(7,920.97)
1980	ELRAMA	19,024	27,668	(8,644)	(3,250.82)
1980	B I UNIT 1	369	536	(167)	(62.80)
1980	B I UNIT 2	6,295	9,156	(2,861)	(1,076.00)
1980	B V UNIT 1	890,807	1,295,545	(404,738)	(152,212.41)
1980	B V COMMON	34,691	50,453	(15,762)	(5,927.72)
1980	PRODUCTION	1,987,343	2,890,294	(902,950)	(340,767.42)
1980	TRANSMISSION	271,444	394,775	(123,331)	(46,381.88)
1980	DISTRIBUTION	645,612	938,946	(293,334)	(110,315.99)
1980	GENERAL	127,167	184,945	(57,778)	(21,728.93)
1980	TOTAL RATEMAKING	3,031,566	4,408,960	(1,377,393)	(519,194.22)
1980	PHILLIPS cold storage	19,150	27,851	(8,701)	(3,272.23)
1980	B I UNIT 3 cold storag	3,148	4,578	(1,430)	(537.75)
1980	B I UNIT 4 cold storag	394	574	(180)	(67.69)
1980	TOTAL COLD STORAGE	22,692	33,003	(10,311)	(3,877.67)
1980	TOTAL VINTAGE	3,054,258	4,441,963	(1,387,704)	(523,071.89)
ALL VINTAGES	PRODUCTION	9,687,775	14,286,117	(4,598,325)	(1,801,977.18)
ALL VINTAGES	TRANSMISSION	2,700,437	3,976,457	(1,276,020)	(491,725.85)
ALL VINTAGES	DISTRIBUTION	5,518,426	8,126,580	(2,608,154)	(1,009,720.21)
ALL VINTAGES	GENERAL	343,440	503,731	(160,291)	(61,498.29)
ALL VINTAGES	TOTAL RATEMAKING	18,250,078	26,892,885	(8,642,790)	(3,364,921.53)
ALL VINTAGES	TOTAL COLD STORAGE	678,024	1,004,322	(326,298)	(125,911.47)
ALL VINTAGES	GRAND TOTAL	18,928,102	27,897,207	(8,969,088)	(3,490,833.00)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS FEEDBACK - 1996

Item: D-20  
Page 11 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1981	MANSF 1	0	15,835	(15,835)	(6,681.60)
1981	MANSF 2	0	3,850	(3,850)	(1,624.51)
1981	MANSF 3	0	1,565	(1,565)	(660.35)
1981	MANSF COM	0	16,204	(16,204)	(6,837.28)
1981	MANSF SHR	0	77,137	(77,137)	(32,548.08)
1981	EASTLAKE	0	47,026	(47,026)	(19,842.71)
1981	SAMMIS	0	111,079	(111,079)	(46,869.97)
1981	CHESWICK	0	108,160	(108,160)	(45,641.04)
1981	FT MARTIN sold	0	244,326	(244,326)	(99,479.51)
1981	ELRAMA	0	230,103	(230,103)	(97,092.37)
1981	ELRAMA SCRIB	0	729	(729)	(312.58)
1981	B I 1	0	2,315	(2,315)	(1,021.42)
1981	B I 2	0	777	(777)	(342.73)
1981	BV 1	0	542,929	(542,929)	(239,014.18)
1981	BV COM	0	183,270	(183,270)	(80,681.12)
<hr/>					
1981	PRODUCTION	0	1,585,305	(1,585,305)	(678,649.45)
<hr/>					
1981	TRANSM	0	309,217	(309,217)	(130,066.81)
1981	BLDGS - TRANSM	780	4,453	(3,673)	(1,558.42)
<hr/>					
1981	TRANSMISSION	780	313,670	(312,890)	(131,625.23)
<hr/>					
1981	BLDGS - DISTRIB	616	3,521	(2,905)	(1,232.60)
1981	DISTRIB	0	558,626	(558,626)	(234,976.41)
<hr/>					
1981	DISTRIBUTION	616	562,147	(561,531)	(236,209.01)
<hr/>					
1981	BLDGS - GENERAL	1,400	8,040	(6,640)	(2,817.34)
1981	GENERAL	0	63,473	(63,473)	(26,698.83)
<hr/>					
1981	GENERAL	1,400	71,513	(70,113)	(29,516.17)
<hr/>					
1981	TOTAL RATEMAKING	2,796	2,532,635	(2,529,839)	(1,075,999.86)
<hr/>					
1981	PHIL SCRIB cold storage	0	34,821	(34,821)	(14,930.95)
1981	PHILLIPS cold storage	0	30,353	(30,353)	(12,807.50)
1981	B I 3 cold storage	0	388	(388)	(171.36)
1981	B I 4 cold storage	0	42,528	(42,528)	(18,763.95)
1981	WARWICK cold storage	0	206,751	(206,751)	(95,105.23)
<hr/>					
1981	TOTAL COLD STORAGE	0	314,841	(314,841)	(141,778.99)
<hr/>					
1981	TOTAL VINTAGE	2,796	2,847,476	(2,844,680)	(1,217,778.85)
<hr/>					
1982	FT MARTIN sold	0	4,985,184	(4,985,184)	(2,008,981.11)
1982	ELRAMA	167,355	182,269	(14,914)	(6,228.56)
1982	B I 1	0	17,888	(17,888)	(7,693.85)
1982	B I 2	0	37,191	(37,191)	(15,996.05)
1982	BV 1	0	1,333,959	(1,333,959)	(572,181.71)
1982	BV COM	0	196,497	(196,497)	(84,284.44)
<hr/>					
1982	PRODUCTION	167,355	6,752,988	(6,585,633)	(2,695,365.72)
<hr/>					
1982	TOTAL RATEMAKING	167,355	6,752,988	(6,585,633)	(2,695,365.72)
<hr/>					
1982	PHILLIPS cold storage	194,988	212,364	(17,376)	(7,256.89)
1982	B I 3 cold storage	0	18,595	(18,595)	(7,998.02)
1982	B I 4 cold storage	0	77,666	(77,666)	(33,405.19)
1982	WARWICK cold storage	0	578,167	(578,167)	(265,956.88)
<hr/>					
1982	TOTAL COLD STORAGE	194,988	886,792	(691,804)	(314,616.98)
<hr/>					
1982	TOTAL VINTAGE	362,343	7,639,780	(7,277,437)	(3,009,982.70)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS FEEDBACK - 1996 (con't)

Item: D-20  
Page 12 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1983	FT MARTIN sold	0	221,273	(221,273)	(87,888.33)
1983	ELRAMA	30,356	34,548	(4,192)	(1,725.53)
1983	B I 1	0	790	(790)	(330.25)
1983	B I 2	0	7,951	(7,951)	(3,323.64)
1983	BV 1	0	618,262	(618,262)	(257,671.05)
1983	BV COM	0	90,192	(90,192)	(37,589.03)
1983	PRODUCTION	30,356	973,016	(942,660)	(388,527.83)
1983	TOTAL RATEMAKING	30,356	973,016	(942,660)	(388,527.83)
1983	PHILLIPS cold storage	12,607	14,348	(1,741)	(716.64)
1983	B I 3 cold storage	0	3,975	(3,975)	(1,661.82)
1983	B I 4 cold storage	0	20,245	(20,245)	(8,463.20)
1983	WARWICK cold storage	0	394,117	(394,117)	(176,332.13)
1983	TOTAL COLD STORAGE	12,607	432,685	(420,078)	(187,173.79)
1983	TOTAL VINTAGE	42,963	1,405,701	(1,362,738)	(575,701.62)
1984	FT MARTIN sold	0	1,321,614	(1,321,614)	(514,680.96)
1984	ELRAMA	266,208	316,003	(49,795)	(20,096.38)
1984	B I 1	0	6,260	(6,260)	(2,546.67)
1984	B I 2	0	2,737	(2,737)	(1,113.35)
1984	BV 1	0	830,370	(830,370)	(336,689.79)
1984	BV COM	0	511,907	(511,907)	(207,562.72)
1984	PRODUCTION	266,208	2,988,891	(2,722,683)	(1,082,689.87)
1984	TOTAL RATEMAKING	266,208	2,988,891	(2,722,683)	(1,082,689.87)
1984	PHILLIPS cold storage	19,750	23,445	(3,695)	(1,491.10)
1984	B I 3 cold storage	0	1,368	(1,368)	(556.68)
1984	B I 4 cold storage	0	437	(437)	(177.72)
1984	WARWICK cold storage	0	544,760	(544,760)	(230,128.36)
1984	TOTAL COLD STORAGE	19,750	570,010	(550,260)	(232,353.86)
1984	TOTAL VINTAGE	285,958	3,558,901	(3,272,943)	(1,315,043.73)
1985	FT MARTIN sold	0	11,807	(11,807)	(4,463.20)
1985	ELRAMA	126,238	156,021	(29,783)	(11,667.50)
1985	B I 1	0	(35)	35	13.77
1985	B I 2	0	(1,494)	1,494	588.05
1985	BV 1	0	1,043,370	(1,043,370)	(409,418.83)
1985	BV COM	0	138,060	(138,060)	(54,174.81)
1985	PRODUCTION	126,238	1,347,729	(1,221,491)	(479,122.52)
1985	TOTAL RATEMAKING	126,238	1,347,729	(1,221,491)	(479,122.52)
1985	PHILLIPS cold storage	63,819	78,877	(15,058)	(5,898.90)
1985	B I 3 cold storage	0	(747)	747	294.03
1985	WARWICK cold storage	0	688,735	(688,735)	(273,750.31)
1985	TOTAL COLD STORAGE	63,819	766,865	(703,046)	(279,355.18)
1985	TOTAL VINTAGE	190,057	2,114,594	(1,924,537)	(758,477.70)
1986	FT MARTIN sold	0	606,525	(606,525)	(219,643.04)
1986	ELRAMA	55,882	71,797	(15,915)	(5,972.74)
1986	ELRAMA SCRB	27,996	29,226	(1,230)	(465.06)
1986	B I 1	0	(177)	177	66.60
1986	B I 2	0	(7,460)	7,460	2,807.40
1986	BV 1	0	451,528	(451,528)	(169,788.88)
1986	BV COM	0	155,782	(155,782)	(58,578.99)
1986	PERRY	0	78,480,411	(78,480,411)	(29,514,289.07)
1986	PRODUCTION	83,878	79,787,632	(79,703,754)	(29,965,863.78)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS FEEDBACK - 1996 (con't)

Item: D-20  
Page 13 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1986	TRANSP CDE	0	37,608	(37,608)	(14,569.83)
1986	GENERAL	0	37,608	(37,608)	(14,569.83)
1986	TOTAL RATEMAKING	83,878	79,825,240	(79,741,362)	(29,980,433.61)
1986	PHIL SCRIB cold storage	149	155	(6)	(2.47)
1986	PHILLIPS cold storage	63,917	82,121	(18,204)	(6,831.85)
1986	B I 3 cold storage	0	(3,730)	3,730	1,403.70
1986	WARWICK cold storage	0	117,972	(117,972)	(43,861.10)
1986	TOTAL COLD STORAGE	64,066	196,518	(132,452)	(49,291.72)
1986	TOTAL VINTAGE	147,944	80,021,758	(79,873,814)	(30,029,725.33)
1987	EASTLAKE	15,850	16,056	(206)	(75.11)
1987	SAMMIS	6,677	7,200	(523)	(190.71)
1987	FT MARTIN sold	0	112,209	(112,209)	(39,012.86)
1987	FT MARTIN sold	0	91,990	(91,990)	(31,997.58)
1987	ELRAMA	201,748	269,052	(67,304)	(24,250.45)
1987	ELRAMA	91,795	161,508	(69,713)	(25,419.94)
1987	ELRAMA SCRIB	136	153	(17)	(6.14)
1987	ELRAMA SCRIB	248	399	(151)	(55.11)
1987	BV 1	80,007	94,536	(14,529)	(5,300.57)
1987	PERRY	795,273	1,659,969	(864,696)	(313,639.02)
1987	PRODUCTION	1,191,734	2,413,072	(1,221,338)	(439,947.49)
1987	TRANSP B	0	64,351	(45,155)	(16,914.35)
1987	TRANSP CDE	0	98,105	(68,840)	(25,767.78)
1987	TRANSP CDE	0	524	(524)	(190.67)
1987	GENERAL	0	162,980	(114,519)	(42,872.80)
1987	TOTAL RATEMAKING	1,191,734	2,576,052	(1,335,857)	(482,820.29)
1987	PHIL SCRIB cold storage	256	287	(31)	(11.04)
1987	PHILLIPS cold storage	5,375	7,169	(1,794)	(646.24)
1987	PHILLIPS cold storage	147	259	(112)	(40.69)
1987	WARWICK cold storage	0	(6,437)	6,437	2,248.60
1987	WARWICK cold storage	0	149,575	(149,575)	(52,466.87)
1987	TOTAL COLD STORAGE	5,778	150,853	(145,075)	(50,916.24)
1987	TOTAL VINTAGE	1,197,512	2,726,905	(1,480,932)	(533,736.53)
1988	EASTLAKE	42,241	44,487	(2,246)	(806.54)
1988	SAMMIS	27,313	30,621	(3,308)	(1,187.90)
1988	FT MARTIN sold	0	805,576	(805,576)	(275,953.65)
1988	FT MARTIN sold	0	585,631	(585,631)	(200,740.68)
1988	ELRAMA	862	1,192	(330)	(117.23)
1988	ELRAMA	80,474	147,200	(66,726)	(23,961.23)
1988	ELRAMA SCRIB	1,758	2,101	(343)	(121.77)
1988	ELRAMA SCRIB	4,441	7,556	(3,115)	(1,117.19)
1988	BV 1	197,909	242,036	(44,127)	(15,842.58)
1988	PERRY	450,723	954,871	(504,148)	(182,862.51)
1988	PRODUCTION	805,721	2,821,271	(2,015,550)	(702,711.28)
1988	TRANSP B	0	16,907	(11,864)	(4,228.58)
1988	TRANSP CDE	0	94,982	(66,649)	(23,755.11)
1988	TRANSP CDE	0	44	(44)	(15.51)
1988	GENERAL	0	111,933	(78,557)	(27,999.20)
1988	TOTAL RATEMAKING	805,721	2,933,204	(2,094,107)	(730,710.48)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS FEEDBACK - 1996 (con't)

Item: D-20  
Page 14 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1988	PHIL SCRIB cold storage	20,343	24,311	(3,968)	(1,408.79)
1988	PHILLIPS cold storage	16,786	23,205	(6,419)	(2,280.20)
1988	PHILLIPS cold storage	47,865	87,552	(39,687)	(14,251.67)
1988	WARWICK cold storage	0	(34,457)	34,457	11,715.56
1988	WARWICK cold storage	0	55,985	(55,985)	(19,131.05)
1988	TOTAL COLD STORAGE	84,994	156,596	(71,602)	(25,356.15)
1988	TOTAL VINTAGE	890,715	3,089,800	(2,165,709)	(756,066.63)
1989	BLDGS - EASTLAKE	1,151	1,935	(784)	(281.50)
1989	BLDGS - EASTLAKE	1,851	2,000	(149)	(52.84)
1989	EASTLAKE	122,672	132,364	(9,692)	(3,488.41)
1989	SAMMIS	(49,572)	(56,940)	7,368	2,651.94
1989	BLDGS - FT MARTIN	29,320	74,692	(74,692)	(25,719.48)
1989	FT MARTIN sold	0	1,157,414	(1,157,414)	(397,391.35)
1989	FT MARTIN sold	0	705	(705)	(242.06)
1989	BLDGS - ELRAMA	28,942	83,612	(54,670)	(19,608.31)
1989	ELRAMA	217,288	407,211	(189,923)	(68,358.37)
1989	ELRAMA	(12,823)	(18,350)	5,527	1,966.63
1989	ELRAMA SCRIB	3,867	6,826	(2,959)	(1,063.97)
1989	ELRAMA SCRIB	13,108	16,657	(3,549)	(1,262.02)
1989	BV 1	125,889	159,673	(33,784)	(12,150.80)
1989	BLDGS - BV COMMON	1,062	1,374	(312)	(111.93)
1989	BLDGS - PERRY	1,287	3,246	(1,959)	(703.40)
1989	PERRY	152,895	328,686	(175,791)	(63,762.20)
1989	PERRY	39,102	129,417	(90,315)	(32,493.38)
1989	PRODUCTION	676,039	2,430,522	(1,783,803)	(622,071.45)
1989	TRANSP B	0	773	(542)	(193.45)
1989	TRANSP CDE	0	3,706	(2,601)	(928.50)
1989	GENERAL	0	4,479	(3,143)	(1,121.95)
1989	TOTAL RATEMAKING	676,039	2,435,001	(1,786,946)	(623,193.40)
1989	PHIL SCRIB cold storage	1,299	1,651	(352)	(125.12)
1989	PHIL SCRIB cold storage	587	1,036	(449)	(161.52)
1989	PHILLIPS cold storage	9,185	13,145	(3,960)	(1,409.22)
1989	PHILLIPS cold storage	14,763	27,666	(12,903)	(4,644.32)
1989	TOTAL COLD STORAGE	25,834	43,498	(17,664)	(6,340.18)
1989	TOTAL VINTAGE	701,873	2,478,499	(1,804,610)	(629,533.58)
1990	BLDGS - MANSF SHR	2,751	3,121	(370)	(132.88)
1990	EASTLAKE	46,140	47,757	(1,617)	(583.79)
1990	SAMMIS	654,360	720,990	(66,630)	(24,055.93)
1990	FT MARTIN sold	0	693,094	(693,094)	(238,704.16)
1990	FT MARTIN sold	0	(1,919)	1,919	660.84
1990	ELRAMA	170,874	307,184	(136,310)	(49,213.02)
1990	ELRAMA	668	989	(321)	(114.57)
1990	ELRAMA SCRIB	4,385	7,511	(3,126)	(1,127.79)
1990	BLDGS - BV 1	5,913	15,370	(9,457)	(3,401.77)
1990	BV 1	268,464	352,113	(83,649)	(30,175.06)
1990	BLDGS - BV COMMON	(394)	(516)	122	43.82
1990	BLDGS - PERRY	1,399	3,566	(2,167)	(779.10)
1990	PERRY	63,912	214,221	(150,309)	(54,237.33)
1990	PERRY	(977)	(2,131)	1,154	418.57
1990	PRODUCTION	1,217,495	2,361,350	(1,143,855)	(401,402.17)
1990	OFF FURN AND EQUIP	337,949	1,132,682	(794,733)	(285,220.26)
1990	TRANSP B	0	(103)	72	25.73
1990	TRANSP CDE	0	(671)	471	168.39
1990	GENERAL	337,949	1,131,908	(794,190)	(285,026.14)
1990	TOTAL RATEMAKING	1,555,444	3,493,258	(1,938,045)	(686,428.31)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS FEEDBACK - 1996 (con't)

Item: D-20  
Page 15 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1990	PHIL SCRIB cold storage	605	815	(210)	(74.79)
1990	PHIL SCRIB cold storage	178	305	(127)	(45.75)
1990	PHILLIPS cold storage	(1,676)	(2,480)	804	287.08
1990	PHILLIPS cold storage	4,450	8,000	(3,550)	(1,281.56)
1990	TOTAL COLD STORAGE	3,557	6,640	(3,083)	(1,115.02)
1990	TOTAL VINTAGE	1,559,001	3,499,898	(1,941,128)	(687,543.33)
1991	BLDGS - MANSF SHR	(724)	(838)	114	41.04
1991	BLDGS - SAMMIS	8,376	15,406	(7,030)	(2,533.77)
1991	SAMMIS	86,079	90,841	(4,762)	(1,726.82)
1991	BLDGS-FT MART sold	3,939	7,235	(7,235)	(2,503.55)
1991	FT MARTIN sold	0	44,385	(44,385)	(15,353.54)
1991	BLDGS - ELRAMA	12,657	38,188	(25,531)	(9,211.25)
1991	ELRAMA	234,617	403,972	(169,355)	(61,412.23)
1991	ELRAMA SCRIB	25,458	42,207	(16,749)	(6,070.85)
1991	BV 1	404,784	519,319	(114,535)	(41,505.41)
1991	BLDGS - BV COMMON	2,051	2,753	(702)	(253.06)
1991	BLDGS - PERRY	8,660	22,551	(13,891)	(5,011.24)
1991	PERRY	490,211	1,575,596	(1,085,385)	(393,413.81)
1991	PRODUCTION	1,276,108	2,761,615	(1,489,446)	(538,954.49)
1991	OFF FURN AND EQUIP	528,823	1,363,781	(834,958)	(301,170.76)
1991	GENERAL	528,823	1,363,781	(834,958)	(301,170.76)
1991	TOTAL RATEMAKING	1,804,931	4,125,396	(2,324,404)	(840,125.25)
1991	PHIL SCRIB cold storage	1,779	2,949	(1,170)	(424.16)
1991	PHILLIPS cold storage	11,921	20,526	(8,605)	(3,120.32)
1991	TOTAL COLD STORAGE	13,700	23,475	(9,775)	(3,544.48)
1991	TOTAL VINTAGE	1,818,631	4,148,871	(2,334,179)	(843,669.73)
1992	BLDGS - MANSF SHR	377	455	(78)	(28.42)
1992	BLDGS - EASTLAKE	517	915	(398)	(144.26)
1992	BLDGS - SAMMIS	4,454	8,338	(3,884)	(1,405.33)
1992	SAMMIS	33,503	33,831	(328)	(119.75)
1992	FT MARTIN sold	0	134,287	(134,287)	(46,770.34)
1992	BLDGS - ELRAMA	14,796	45,444	(30,648)	(11,106.71)
1992	ELRAMA	102,584	169,012	(66,428)	(24,253.37)
1992	ELRAMA SCRIB	39,417	63,146	(23,729)	(8,662.41)
1992	BV 1	25,172	29,955	(4,783)	(1,745.77)
1992	BLDGS - BV COMMON	18,785	25,836	(7,051)	(2,556.90)
1992	BLDGS - PERRY	1,421	3,777	(2,356)	(854.34)
1992	PERRY	796,562	2,330,134	(1,533,572)	(559,808.28)
1992	PRODUCTION	1,037,588	2,845,130	(1,807,542)	(657,455.88)
1992	TOTAL RATEMAKING	1,037,588	2,845,130	(1,807,542)	(657,455.88)
1992	PHIL SCRIB cold storage	2,697	4,321	(1,624)	(592.71)
1992	PHILLIPS cold storage	3,369	5,550	(2,181)	(796.44)
1992	TOTAL COLD STORAGE	6,066	9,871	(3,805)	(1,389.15)
1992	TOTAL VINTAGE	1,043,654	2,855,001	(1,811,347)	(658,845.03)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS FEEDBACK - 1996 (con't)

Item: D-20  
Page 16 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1993	BLDGS - MANSF SHR	67	81	(14)	(5.10)
1993	BLDGS - EASTLAKE	2,846	6,408	(3,562)	(1,298.14)
1993	BLDGS - CHESWICK	3,645	6,569	(2,924)	(1,065.63)
1993	BLDGS - FT MARTIN	4,072	2,319	(2,319)	(811.65)
1993	FT MARTIN sold	0	213,641	(213,641)	(74,774.35)
1993	BLDGS - ELRAMA	2,072	6,464	(4,392)	(1,600.63)
1993	ELRAMA	176,126	277,291	(101,165)	(37,117.85)
1993	ELRAMA SCRБ	31,555	48,746	(17,191)	(6,307.45)
1993	BLDGS - BV 1	835	2,285	(1,450)	(528.44)
1993	BV 1	641,887	708,603	(66,716)	(24,478.37)
1993	BLDGS - BV COMMON	983	1,370	(387)	(141.03)
1993	BLDGS - PERRY	19,039	62,436	(43,397)	(15,815.65)
1993	PERRY	(160,471)	(427,638)	267,167	98,024.65
1993	PRODUCTION	722,656	908,575	(189,991)	(65,919.64)
1993	TRANSP A	49,773	58,912	(6,413)	(2,352.96)
1993	GENERAL	49,773	58,912	(6,413)	(2,352.96)
1993	TOTAL RATEMAKING	772,429	967,487	(196,404)	(68,272.60)
1993	BLDGS-PHIL cold storag	1,309	5,133	(3,824)	(1,393.62)
1993	PHIL SCRБ cold storage	113	174	(61)	(22.49)
1993	PHILLIPS cold storage	2,524	3,973	(1,449)	(531.83)
1993	TOTAL COLD STORAGE	3,946	9,280	(5,334)	(1,947.94)
1993	TOTAL VINTAGE	776,375	976,767	(201,738)	(70,220.54)
1994	BLDGS - MANSF SHR	2,555	3,914	(1,359)	(495.28)
1994	BLDGS - EASTLAKE	806	1,833	(1,027)	(374.28)
1994	BLDGS - SAMMIS	(8)	(16)	8	2.92
1994	BLDGS - CHESWICK	31	59	(28)	(10.20)
1994	BLDGS - FT MARTIN	(48)	(20)	20	7.00
1994	FT MARTIN sold	0	174,028	(174,028)	(60,909.80)
1994	BLDGS - ELRAMA	6,105	24,067	(17,962)	(6,546.10)
1994	ELRAMA	726,278	1,091,810	(365,532)	(134,115.17)
1994	ELRAMA SCRБ	56,125	83,489	(27,364)	(10,039.96)
1994	BLDGS - BV 1	172	593	(421)	(153.43)
1994	BV 1	332,494	340,408	(7,914)	(2,903.68)
1994	BLDGS - BV COMMON	390	693	(303)	(110.42)
1994	BLDGS - PERRY	17,686	60,423	(42,737)	(15,575.13)
1994	PERRY	368,224	894,383	(526,159)	(193,049.85)
1994	PRODUCTION	1,510,810	2,675,664	(1,164,806)	(424,273.38)
1994	TOTAL RATEMAKING	1,510,810	2,675,664	(1,164,806)	(424,273.38)
1994	PHIL SCRБ cold storage	118	176	(58)	(21.12)
1994	PHILLIPS cold storage	2,482	3,731	(1,249)	(458.25)
1994	TOTAL COLD STORAGE	2,600	3,907	(1,307)	(479.37)
1994	TOTAL VINTAGE	1,513,410	2,679,571	(1,166,113)	(424,752.75)
1995	BLDGS - MANSF SHR	(1,315)	(2,050)	735	267.85
1995	BLDGS - EASTLAKE	(9)	(21)	12	4.37
1995	BLDGS - CHESWICK	1,199	2,360	(1,161)	(423.12)
1995	BLDGS - FT MARTIN	(354)	(60)	60	21.00
1995	FT MARTIN sold	0	16,278	(16,278)	(5,697.30)
1995	BLDGS - ELRAMA	2,178	8,799	(6,621)	(2,412.96)
1995	ELRAMA	286,966	411,826	(124,860)	(45,811.64)
1995	ELRAMA SCRБ	27,144	38,829	(11,685)	(4,287.27)
1995	BLDGS - BV 1	167	588	(421)	(153.43)
1995	BLDGS - BV COMMON	494	888	(394)	(143.59)
1995	BLDGS - PERRY	(26)	(89)	63	22.96
1995	PRODUCTION	316,444	477,348	(160,550)	(58,613.13)
1995	TOTAL RATEMAKING	316,444	477,348	(160,550)	(58,613.13)

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS FEEDBACK - 1996 (con't)

Item: D-20  
Page 17 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ EFFECTIVE RATE
1995	PHIL SCRB cold storage	401	574	(173)	(63.39)
1995	PHILLIPS cold storage	3,754	5,388	(1,634)	(599.36)
1995	TOTAL COLD STORAGE	4,155	5,962	(1,807)	(662.75)
1995	TOTAL VINTAGE	320,599	483,310	(162,357)	(59,275.88)
1996	ELRAMA	197,052	276,564	(79,512)	(29,173.27)
1996	ELRAMA SCRB	43,780	61,446	(17,666)	(6,481.73)
1996	PRODUCTION	240,832	338,010	(97,178)	(35,655.00)
1996	TOTAL RATEMAKING	240,832	338,010	(97,178)	(35,655.00)
1996	PHILLIPS cold storage	34,557	48,501	(13,944)	(5,116.13)
1996	TOTAL COLD STORAGE	34,557	48,501	(13,944)	(5,116.13)
1996	TOTAL VINTAGE	275,389	386,511	(111,122)	(40,771.13)
ALL VINTAGES	PRODUCTION	9,669,462	113,468,118	(103,835,585)	(39,237,223.08)
ALL VINTAGES	TRANSMISSION	780	313,670	(312,890)	(131,625.23)
ALL VINTAGES	DISTRIBUTION	616	562,147	(561,531)	(236,209.01)
ALL VINTAGES	GENERAL	917,945	2,943,114	(1,939,501)	(704,629.81)
ALL VINTAGES	TOTAL RATEMAKING	10,588,803	117,287,049	(106,649,507)	(40,309,687.13)
ALL VINTAGES	TOTAL COLD STORAGE	540,417	3,626,294	(3,085,877)	(1,301,437.93)
ALL VINTAGES	GRAND TOTAL	11,129,220	120,913,343	(109,735,384)	(41,611,125.06)

ACRS/MACRS DEFERRAL - 1996

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1981	BLDGS - TRANSM	47,920	35,346	12,574	4,400.90
1981	TRANSMISSION	47,920	35,346	12,574	4,400.90
1981	BLDGS - DISTRIB	37,854	27,928	9,926	3,474.10
1981	DISTRIBUTION	37,854	27,928	9,926	3,474.10
1981	BLDGS - GENERAL	86,519	63,813	22,706	7,947.10
1981	GENERAL	86,519	63,813	22,706	7,947.10
1981	TOTAL RATEMAKING	172,293	127,087	45,206	15,822.10
1981	TOTAL VINTAGE	172,293	127,087	45,206	15,822.10
1982	MANSF 1	9,946	5,020	4,926	1,724.10
1982	MANSF 2	871	418	453	158.55
1982	MANSF 3	10,542	4,451	6,091	2,131.85
1982	MANSF COM	1,162	559	603	211.05
1982	MANSF SHR	79,834	33,715	46,119	16,141.65
1982	EASTLAKE	258,236	161,930	96,306	33,707.10
1982	SAMMIS	48,400	32,307	16,093	5,632.55
1982	CHESWICK	553,768	293,825	259,943	90,980.05
1982	ELRAMA SCRB	41,384	30,743	10,641	3,724.35
1982	PRODUCTION	1,004,143	562,968	441,175	154,411.25

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 18 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1982	TRANSM	48,609	19,738	28,871	10,104.85
1982	TRANSMISSION	48,609	19,738	28,871	10,104.85
1982	BLDGS - DISTRIB	186,567	85,157	101,410	35,493.50
1982	DISTRIB	3,129,048	1,270,584	1,858,464	650,462.40
1982	DISTRIBUTION	3,315,615	1,355,741	1,959,874	685,955.90
1982	BLDGS - GENERAL	369,908	168,840	201,068	70,373.80
1982	GENERAL	783,719	318,238	465,481	162,918.35
1982	GENERAL	1,153,627	487,078	666,549	233,292.15
1982	TOTAL RATEMAKING	5,521,994	2,425,525	3,096,469	1,083,764.15
1982	PHIL SCRIB cold storage	37,649	27,966	9,683	3,389.03
1982	TOTAL COLD STORAGE	37,649	27,966	9,683	3,389.03
1982	TOTAL VINTAGE	5,559,643	2,453,491	3,106,152	1,087,153.18
1983	MANSF 1	13,966	7,366	6,600	2,310.00
1983	MANSF 2	4,676	2,351	2,325	813.75
1983	MANSF 3	4,839	2,135	2,704	946.40
1983	MANSF COM	101,925	51,257	50,668	17,733.80
1983	MANSF SHR	156,735	69,168	87,567	30,648.45
1983	EASTLAKE	22,260	14,586	7,674	2,685.90
1983	SAMMIS	1,313,145	915,986	397,159	139,005.65
1983	CHESWICK	76,625	42,486	34,139	11,948.65
1983	ELRAMA SCRIB	8,483	6,938	1,545	540.75
1983	PRODUCTION	1,702,654	1,112,273	590,381	206,633.35
1983	BLDGS - TRANSM	570	260	310	108.50
1983	TRANSM	86,623	35,276	51,347	17,971.45
1983	TRANSMISSION	87,193	35,536	51,657	18,079.95
1983	BLDGS - DISTRIB	62,287	28,351	33,936	11,877.60
1983	DISTRIB	1,647,677	670,993	976,684	341,839.40
1983	DISTRIBUTION	1,709,964	699,344	1,010,620	353,717.00
1983	BLDGS - GENERAL	398,412	181,341	217,071	75,974.85
1983	GENERAL	332,185	135,278	196,907	68,917.45
1983	GENERAL	730,597	316,619	413,978	144,892.30
1983	TOTAL RATEMAKING	4,230,408	2,163,772	2,066,636	723,322.60
1983	PHIL SCRIB cold storage	13,726	11,226	2,500	874.98
1983	TOTAL COLD STORAGE	13,726	11,226	2,500	874.98
1983	TOTAL VINTAGE	4,244,134	2,174,998	2,069,136	724,197.58
1984	MANSF 1	5,936	3,266	2,670	934.50
1984	MANSF 2	2,248	1,180	1,068	373.80
1984	MANSF 3	3,446	1,586	1,860	651.00
1984	MANSF COM	1,097	575	522	182.70
1984	MANSF SHR	44,894	20,664	24,230	8,480.50
1984	EASTLAKE	11,988	8,193	3,795	1,328.25
1984	SAMMIS	19,469	14,165	5,304	1,856.40
1984	CHESWICK	176,621	102,141	74,480	26,068.00
1984	ELRAMA SCRIB	95,861	85,613	10,248	3,586.80
1984	PRODUCTION	361,560	237,383	124,177	43,461.95

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 19 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1984	BLDGS - TRANSM	7,549	3,532	4,017	1,405.95
1984	TRANSM	267,951	109,418	158,533	55,486.55
1984	TRANSMISSION	275,500	112,950	162,550	56,892.50
1984	BLDGS - DISTRIB	8,159	3,818	4,341	1,519.35
1984	DISTRIB	1,651,078	674,221	976,857	341,899.95
1984	DISTRIBUTION	1,659,237	678,039	981,198	343,419.30
1984	BLDGS - GENERAL	93,031	43,523	49,508	17,327.80
1984	GENERAL	311,540	127,218	184,322	64,512.70
1984	GENERAL	404,571	170,741	233,830	81,840.50
1984	TOTAL RATEMAKING	2,700,868	1,199,113	1,501,755	525,614.25
1984	PHIL SCRIB cold storage	18,855	16,839	2,016	705.52
1984	TOTAL COLD STORAGE	18,855	16,839	2,016	705.52
1984	TOTAL VINTAGE	2,719,723	1,215,952	1,503,771	526,319.77
1985	MANSF 1	54,698	31,328	23,370	8,179.50
1985	MANSF 2	15,378	8,398	6,980	2,443.00
1985	MANSF 3	4,544	2,178	2,366	828.10
1985	MANSF COM	21,909	11,964	9,945	3,480.75
1985	MANSF SHR	27,783	13,314	14,469	5,064.15
1985	EASTLAKE	7,239	5,151	2,088	730.80
1985	SAMMIS	361,169	273,587	87,582	30,653.70
1985	CHESWICK	158,781	95,605	63,176	22,111.60
1985	ELRAMA SCRIB	64,468	62,433	2,035	712.25
1985	PRODUCTION	715,969	503,958	212,011	74,203.85
1985	TRANSM	320,952	131,393	189,559	66,345.65
1985	TRANSMISSION	320,952	131,393	189,559	66,345.65
1985	BLDGS - DISTRIB	1,534	690	844	295.40
1985	DISTRIB	1,891,375	774,308	1,117,067	390,973.45
1985	DISTRIBUTION	1,892,909	774,998	1,117,911	391,268.85
1985	BLDGS - GENERAL	255,472	114,739	140,733	49,256.55
1985	GENERAL	292,142	119,600	172,542	60,389.70
1985	GENERAL	547,614	234,339	313,275	109,646.25
1985	TOTAL RATEMAKING	3,477,444	1,644,688	1,832,756	641,464.60
1985	PHIL SCRIB cold storage	21,966	21,273	693	242.64
1985	TOTAL COLD STORAGE	21,966	21,273	693	242.64
1985	TOTAL VINTAGE	3,499,410	1,665,961	1,833,449	641,707.24
1986	MANSF 1	31,969	19,034	12,935	4,527.25
1986	MANSF 2	7,599	4,314	3,285	1,149.75
1986	MANSF 3	1,051	524	527	184.45
1986	MANSF COM	644	366	278	97.30
1986	MANSF SHR	18,384	9,159	9,225	3,228.75
1986	EASTLAKE	42,471	31,417	11,054	3,868.90
1986	SAMMIS	31,567	24,858	6,709	2,348.15
1986	CHESWICK	684,681	428,562	256,119	89,641.65
1986	PRODUCTION	818,366	518,234	300,132	105,046.20

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 20 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1986	BLDGS - TRANSM	2,003	978	1,025	358.75
1986	TRANSM	355,841	146,025	209,816	73,435.60
1986	TRANSMISSION	357,844	147,003	210,841	73,794.35
1986	BLDGS - DISTRIB	104,188	50,840	53,348	18,671.80
1986	DISTRIB	2,175,818	892,882	1,282,936	449,027.60
1986	DISTRIBUTION	2,280,006	943,722	1,336,284	467,699.40
1986	BLDGS - GENERAL	111,144	54,236	56,908	19,917.80
1986	GENERAL	218,428	89,636	128,792	45,077.20
1986	GENERAL	329,572	143,872	185,700	64,995.00
1986	TOTAL RATEMAKING	3,785,788	1,752,831	2,032,957	711,534.95
1986	TOTAL VINTAGE	3,785,788	1,752,831	2,032,957	711,534.95
1987	MANSF 1	(367)	(226)	(141)	(49.35)
1987	MANSF 1	33,231	27,095	6,136	2,147.60
1987	MANSF 2	1,660	1,291	369	129.15
1987	MANSF 2	1,656	975	681	238.35
1987	MANSF 3	2,864	1,481	1,383	484.05
1987	MANSF 3	7,891	5,384	2,507	877.45
1987	MANSF COM	(724)	(563)	(161)	(56.35)
1987	MANSF COM	7,104	4,186	2,918	1,021.30
1987	BLDGS - MANSF SHR	1,916	1,590	326	114.10
1987	MANSF SHR	27,711	14,330	13,381	4,683.35
1987	MANSF SHR	24,103	16,443	7,660	2,681.00
1987	EASTLAKE	107,329	82,411	24,918	8,721.30
1987	SAMMIS	16,178	13,223	2,955	1,034.25
1987	CHESWICK	105,294	68,410	36,884	12,909.40
1987	CHESWICK	45,489	38,991	6,498	2,274.30
1987	B I 1	466	218	248	86.80
1987	B I 1	122	83	39	13.65
1987	B I 2	259	166	93	32.63
1987	B I 2	1,803	790	1,013	354.61
1987	BV 1	13,476	10,071	3,405	1,191.75
1987	BLDGS - BV COMMON	142,866	137,530	5,336	1,867.60
1987	BV COM	6,484,776	2,469,768	4,015,008	1,405,252.80
1987	BV COM	39,897	24,026	15,871	5,554.85
1987	BV 2	320,897	123,389	197,508	69,127.80
1987	PRODUCTION	7,385,897	3,041,062	4,344,835	1,520,692.39
1987	BLDGS - TRANSM	407	213	194	67.90
1987	TRANSM	455,955	187,525	268,430	93,950.50
1987	TRANSM	79,583	44,678	34,905	12,216.75
1987	TRANSMISSION	535,945	232,416	303,529	106,235.15
1987	BLDGS - DISTRIB	(26,327)	(13,837)	(12,490)	(4,371.50)
1987	BLDGS - DISTRIB	3,021	2,038	983	344.05
1987	CIAC	43,337	24,329	19,008	6,652.80
1987	DISTRIB	1,180,132	662,521	517,611	181,163.85
1987	DISTRIB	388,876	159,936	228,940	80,129.00
1987	DISTRIBUTION	1,589,039	834,987	754,052	263,918.20
1987	BLDGS - GENERAL	55,384	29,108	26,276	9,196.60
1987	BLDGS - GENERAL	30,149	20,339	9,810	3,433.50
1987	GENERAL	60,187	33,789	26,398	9,239.30
1987	GENERAL	40,918	16,829	24,089	8,431.15
1987	GENERAL	186,638	100,065	86,573	30,300.55
1987	TOTAL RATEMAKING	9,697,519	4,208,530	5,488,989	1,921,146.29

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 21 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1987	B I 3 cold storage	902	395	507	177.31
1987	B I 3 cold storage	130	249	249	16.32
1987	B I 4 cold storage	2,753	1,764	989	346.14
1987	B I 4 cold storage	5,045	2,210	2,835	992.19
1987	TOTAL COLD STORAGE	8,830	4,618	4,580	1,531.96
1987	TOTAL VINTAGE	9,706,349	4,213,148	5,493,569	1,922,678.25
1988	MANSF 1	(22,605)	(14,481)	(8,124)	(2,843.40)
1988	MANSF 1	32,466	27,520	4,946	1,731.10
1988	MANSF 2	5,520	4,462	1,058	370.30
1988	MANSF 2	(911)	(557)	(354)	(123.90)
1988	MANSF 3	1,489	1,056	433	151.55
1988	MANSF COM	1,699	1,373	326	114.10
1988	MANSF SHR	112	60	52	18.20
1988	MANSF SHR	20,697	14,680	6,017	2,105.95
1988	EASTLAKE	612,654	487,624	125,030	43,760.50
1988	SAMMIS	2,305	1,953	352	123.20
1988	CHESWICK	52,071	46,403	5,668	1,983.80
1988	CHESWICK	44,764	30,148	14,616	5,115.60
1988	B I 1	1,095	790	305	106.75
1988	B I 2	42	29	13	4.72
1988	BV 1	219,860	171,347	48,513	16,979.55
1988	BLDGS - BV COMMON	29,701	27,232	2,469	864.15
1988	BV COM	187,255	74,376	112,879	39,507.65
1988	BV COM	31,944	19,910	12,034	4,211.90
1988	BV 2	744,633	297,743	446,890	156,411.50
1988	BV 2	540	339	201	70.35
1988	PRODUCTION	1,965,331	1,192,007	773,324	270,663.57
1988	BLDGS - TRANSM	2,287	1,112	1,175	411.25
1988	TRANSM	40,523	22,738	17,785	6,224.75
1988	TRANSM	(65,607)	(27,039)	(38,568)	(13,498.80)
1988	TRANSMISSION	(22,797)	(3,189)	(19,608)	(6,862.80)
1988	BLDGS - DISTRIB	64,396	31,306	33,090	11,581.50
1988	BLDGS - DISTRIB	7,869	5,296	2,573	900.55
1988	CIAC	29,910	16,783	13,127	4,594.45
1988	DISTRIB	220,876	91,031	129,845	45,445.75
1988	DISTRIB	1,450,852	814,092	636,760	222,866.00
1988	DISTRIBUTION	1,773,903	958,508	815,395	285,388.25
1988	BLDGS - GENERAL	(46,084)	(22,390)	(23,694)	(8,292.90)
1988	BLDGS - GENERAL	48,554	32,685	15,869	5,554.15
1988	GENERAL	229,843	128,968	100,875	35,306.25
1988	GENERAL	71,944	29,651	42,293	14,802.55
1988	GENERAL	304,257	168,914	135,343	47,370.05
1988	TOTAL RATEMAKING	4,020,694	2,316,240	1,704,454	596,559.07
1988	B I 3 cold storage	21	249	249	2.36
1988	B I 4 cold storage	2	1	1	0.17
1988	TOTAL COLD STORAGE	23	250	250	2.53
1988	TOTAL VINTAGE	4,020,717	2,316,490	1,704,704	596,561.60

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 22 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1989	MANSF 1	11,550	10,031	1,519	531.65
1989	MANSF 2	11,252	9,318	1,934	676.90
1989	MANSF 2	1,739	1,099	640	224.00
1989	MANSF 3	8,596	6,246	2,350	822.50
1989	MANSF COM	7,499	6,210	1,289	451.15
1989	BLDGS - MANSF SHR	6,083	4,578	1,505	526.75
1989	MANSF SHR	18,254	13,265	4,989	1,746.15
1989	EASTLAKE	39,898	32,872	7,026	2,459.10
1989	SAMMIS	12,363	10,843	1,520	532.00
1989	CHESWICK	37,966	26,469	11,497	4,023.95
1989	CHESWICK	104,040	94,989	9,051	3,167.85
1989	B I 1	310	160	150	52.50
1989	B I 1	884	676	208	72.80
1989	B I 2	38	27	11	3.71
1989	BV 1	182,527	148,093	34,434	12,051.90
1989	BLDGS - BV COMMON	3,220	2,794	426	149.10
1989	BV COM	220,719	142,676	78,043	27,315.05
1989	BV COM	71,792	29,686	42,106	14,737.10
1989	BV 2	(102,509)	(42,560)	(59,949)	(20,982.15)
1989	BV 2	40,119	26,039	14,080	4,928.00
1989	PRODUCTION	676,340	523,511	152,829	53,490.01
1989	BLDGS - TRANSM	293	197	96	33.60
1989	BLDGS - TRANSM	14,063	6,238	7,825	2,738.75
1989	TRANSM	16,462	9,112	7,350	2,572.50
1989	TRANSM	157,187	64,910	92,277	32,296.95
1989	TRANSMISSION	188,005	80,457	107,548	37,641.80
1989	BLDGS - DISTRIB	1,272	854	418	146.30
1989	BLDGS - DISTRIB	(5,054)	(2,295)	(2,759)	(965.65)
1989	CIAC	64,039	35,447	28,592	10,007.20
1989	DISTRIB	(25,528)	(10,542)	(14,986)	(5,245.10)
1989	DISTRIB	1,837,467	1,017,079	820,388	287,135.80
1989	DISTRIBUTION	1,872,196	1,040,543	831,653	291,078.55
1989	BLDGS - GENERAL	73,755	33,493	40,262	14,091.70
1989	BLDGS - GENERAL	61,242	41,125	20,117	7,040.95
1989	GENERAL	205,113	113,535	91,578	32,052.30
1989	GENERAL	31,289	12,921	18,368	6,428.80
1989	OFF FURN AND EQUIP	(50,961)	(426,005)	375,044	128,129.28
1989	GENERAL	320,438	(224,931)	545,369	187,743.03
1989	TOTAL RATEMAKING	3,056,979	1,419,580	1,637,399	569,953.39
1989	B I 3 cold storage	19	249	249	1.85
1989	B I 4 cold storage	(15)	(11)	(4)	(1.49)
1989	WARWICK cold storage	25,163	16,925	8,238	2,883.30
1989	TOTAL COLD STORAGE	25,167	17,163	8,483	2,883.66
1989	TOTAL VINTAGE	3,082,146	1,436,743	1,645,882	572,837.05

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 23 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1990	MANSF 1	52,032	43,347	8,685	3,039.75
1990	MANSF 2	8,894	7,065	1,829	640.15
1990	MANSF 3	5,524	3,851	1,673	585.55
1990	MANSF COM	1,906	1,514	392	137.20
1990	MANSF SHR	11,931	8,317	3,614	1,264.90
1990	EASTLAKE	(9,126)	(7,775)	(1,351)	(472.85)
1990	SAMMIS	30	28	2	0.70
1990	CHESWICK	27,979	20,170	7,809	2,733.15
1990	CHESWICK	118,126	103,456	14,670	5,134.50
1990	B I 1	2,904	2,343	561	196.35
1990	B I 2	25,261	19,201	6,060	2,120.85
1990	BV 1	47,421	39,990	7,431	2,600.85
1990	BV COM	64,248	42,947	21,301	7,455.35
1990	BV COM	289,601	124,467	165,134	57,796.90
1990	BV 2	(143,906)	(61,955)	(81,951)	(28,682.85)
1990	BV 2	78,384	52,485	25,899	9,064.65
1990	PRODUCTION	581,209	399,451	181,758	63,615.15
1990	BLDGS - TRANSM	(1,652)	(1,108)	(544)	(190.40)
1990	TRANSM	122,555	62,742	59,813	20,934.55
1990	TRANSM	(5,786)	(2,394)	(3,392)	(1,187.20)
1990	TRANSMISSION	115,117	59,240	55,877	19,556.95
1990	BLDGS - DISTRIB	18,743	12,561	6,182	2,163.70
1990	CIAC	88,150	45,129	43,021	15,057.35
1990	DISTRIB	61,051	25,258	35,793	12,527.55
1990	DISTRIB	2,215,766	1,134,360	1,081,406	378,492.10
1990	DISTRIBUTION	2,383,710	1,217,308	1,166,402	408,240.70
1990	BLDGS - GENERAL	159,981	107,224	52,757	18,464.95
1990	GENERAL	(845)	(349)	(496)	(173.60)
1990	GENERAL	231,323	118,426	112,897	39,513.95
1990	GENERAL	390,459	225,301	165,158	57,805.30
1990	TOTAL RATEMAKING	3,470,495	1,901,300	1,569,195	549,218.10
1990	B I 3 cold storage	12,630	249	249	1,060.42
1990	B I 4 cold storage	2,528	1,921	607	212.22
1990	WARWICK cold storage	75	25	50	17.50
1990	TOTAL COLD STORAGE	15,233	2,195	906	1,290.14
1990	TOTAL VINTAGE	3,485,728	1,903,495	1,570,101	550,508.24
1991	MANSF 1	3,073	2,452	621	217.35
1991	MANSF 2	9,264	7,048	2,216	775.60
1991	MANSF 3	52,302	34,920	17,382	6,083.70
1991	MANSF COM	4,874	3,708	1,166	408.10
1991	MANSF SHR	28,768	19,207	9,561	3,346.35
1991	EASTLAKE	(13,298)	(13,183)	(115)	(40.25)
1991	CHESWICK	128,506	107,796	20,710	7,248.50
1991	B I 1	(1,205)	(969)	(236)	(82.60)
1991	B I 2	452	343	109	38.29
1991	BV COM	79,959	52,281	27,678	9,687.30
1991	BV 2	48,640	31,790	16,850	5,897.50
1991	PRODUCTION	341,335	245,393	95,942	33,579.84
1991	BLDGS - TRANSM	79,010	52,860	26,150	9,152.50
1991	TRANSM	103,058	48,786	54,272	18,995.20
1991	TRANSMISSION	182,068	101,646	80,422	28,147.70

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 24 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1991	BLDGS - DISTRIB	17,433	11,651	5,782	2,023.70
1991	CIAC	56,366	26,683	29,683	10,389.05
1991	DISTRIB	2,708,851	1,282,320	1,426,531	499,285.85
1991	DISTRIBUTION	2,782,650	1,320,654	1,461,996	511,698.60
1991	BLDGS - GENERAL	38,749	25,907	12,842	4,494.70
1991	GENERAL	278,309	131,747	146,562	51,296.70
1991	GENERAL	317,058	157,654	159,404	55,791.40
1991	TOTAL RATEMAKING	3,623,111	1,825,347	1,797,764	629,217.54
1991	B I 3 cold storage	226	249	249	19.15
1991	WARWICK cold storage	270	91	179	62.65
1991	TOTAL COLD STORAGE	496	340	428	81.80
1991	TOTAL VINTAGE	3,623,607	1,825,687	1,798,192	629,299.34
1992	MANSF 1	63,451	48,445	15,006	5,252.10
1992	MANSF 2	18,797	13,684	5,113	1,789.55
1992	MANSF 3	15,058	9,620	5,438	1,903.30
1992	MANSF COM	7,046	5,129	1,917	670.95
1992	MANSF SHR	50,408	32,203	18,205	6,371.75
1992	EASTLAKE	84,807	80,447	4,360	1,526.00
1992	CHESWICK	243,762	195,657	48,105	16,836.75
1992	B I 1	50,735	38,509	12,226	4,279.10
1992	B I 2	22,059	15,795	6,264	2,192.06
1992	BV COM	192,475	116,733	75,742	26,509.70
1992	BV 2	133,836	80,976	52,860	18,501.00
1992	PRODUCTION	882,434	637,198	245,236	85,832
1992	BLDGS - TRANSM	21,508	14,366	7,142	2,499.70
1992	TRANSM	881,498	385,938	495,560	173,446.00
1992	TRANSMISSION	903,006	400,304	502,702	175,945.70
1992	BLDGS - DISTRIB	26,762	17,857	8,905	3,116.75
1992	CIAC	48,083	21,052	27,031	9,460.85
1992	DISTRIB	2,916,886	1,277,071	1,639,815	573,935.25
1992	DISTRIBUTION	2,991,731	1,315,980	1,675,751	586,512.85
1992	BLDGS - GENERAL	24,148	16,101	8,047	2,816.45
1992	COMPUTERS & OFF MACH	594,400	480,421	113,979	39,374.56
1992	GENERAL	455,817	199,566	256,251	89,687.85
1992	OFF FURN AND EQUIP	144,378	63,499	80,879	28,307.65
1992	TRANSP B	13,500	10,666	1,989	696.15
1992	TRANSP CDE	(51)	(38)	(9)	(3.15)
1992	GENERAL	1,232,192	770,215	461,136	160,879.51
1992	TOTAL RATEMAKING	6,009,363	3,123,697	2,884,825	1,009,170.32
1992	B I 3 cold storage	11,029	249	249	1,096.03
1992	B I 4 cold storage	(422)	(302)	(120)	(41.87)
1992	TOTAL COLD STORAGE	10,607	(53)	129	1,054.16
1992	TOTAL VINTAGE	6,019,970	3,123,644	2,884,954	1,010,224.48

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 25 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1993	MANSF 1	33,529	24,462	9,067	3,173.45
1993	MANSF 2	5,551	3,861	1,690	591.50
1993	MANSF 3	25,851	15,781	10,070	3,524.50
1993	MANSF COM	5,323	3,703	1,620	567.00
1993	MANSF SHR	10,278	6,274	4,004	1,401.40
1993	EASTLAKE	228,254	206,905	21,349	7,472.15
1993	SAMMIS	146,967	141,815	5,152	1,803.20
1993	CHESWICK	351,825	269,853	81,972	28,690.20
1993	B I 1	3,108	2,224	884	309.40
1993	B I 2	(2,192)	(1,480)	(712)	(249.20)
1993	BV COM	235,563	132,532	103,031	36,060.85
1993	BV 2	2,869	1,608	1,261	441.35
1993	PRODUCTION	1,046,926	807,538	239,388	83,785.80
1993	BLDGS - TRANSM	(502)	(289)	(213)	(74.55)
1993	TRANSM	218,036	88,271	129,765	45,417.75
1993	TRANSMISSION	217,534	87,982	129,552	45,343.20
1993	BLDGS - DISTRIB	10,300	7,393	2,907	1,017.45
1993	CIAC	51,314	20,774	30,540	10,689.00
1993	DISTRIB	2,577,349	1,043,432	1,533,917	536,870.95
1993	DISTRIBUTION	2,638,963	1,071,599	1,567,364	548,577.40
1993	BLDGS - GENERAL	28,608	19,926	8,682	3,038.70
1993	COMPUTERS & OFF MACH	634,954	605,687	29,267	10,243.45
1993	GENERAL	192,266	77,838	114,428	40,049.80
1993	OFF FURN AND EQUIP	11,855	3,705	8,150	2,852.50
1993	TRANSP B	95,595	75,519	14,087	4,930.45
1993	TRANSP CDE	59,113	44,235	10,440	3,654.00
1993	GENERAL	1,022,391	826,910	185,054	64,768.90
1993	TOTAL RATEMAKING	4,925,814	2,794,029	2,121,358	742,475.30
1993	B I 3 cold storage	(1,096)	249	249	(124.60)
1993	B I 4 cold storage	2,261	1,526	735	257.04
1993	TOTAL COLD STORAGE	1,165	1,775	984	132.44
1993	TOTAL VINTAGE	4,926,979	2,795,804	2,122,342	742,607.74
1994	MANSF 1	840,279	585,379	254,900	89,215.00
1994	MANSF 2	22,001	14,614	7,387	2,585.45
1994	MANSF 3	14,174	8,262	5,912	2,069.20
1994	MANSF COM	14,648	9,730	4,918	1,721.30
1994	MANSF SHR	20,031	11,676	8,355	2,924.25
1994	EASTLAKE	59,997	51,930	8,067	2,823.45
1994	SAMMIS	119,970	110,538	9,432	3,301.20
1994	CHESWICK	91,089	66,711	24,378	8,532.30
1994	B I 1	2,240	1,509	731	255.85
1994	B I 2	1,921	1,221	700	245.34
1994	BV COM	165,401	86,302	79,099	27,684.65
1994	BV 2	13,859	7,189	6,670	2,334.50
1994	PRODUCTION	1,365,610	955,061	410,549	143,692.49
1994	BLDGS - TRANSM	(442)	(365)	(77)	(26.95)
1994	TRANSM	50,876	19,051	31,825	11,138.75
1994	TRANSMISSION	50,434	18,686	31,748	11,111.80
1994	BLDGS - DISTRIB	18,935	15,605	3,330	1,165.50
1994	CIAC	111,639	41,804	69,835	24,442.25
1994	DISTRIB	3,017,868	1,130,058	1,887,810	660,733.50
1994	DISTRIBUTION	3,148,442	1,187,467	1,960,975	686,341.25

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 26 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1994	BLDGS - GENERAL	44,344	36,524	7,820	2,737.00
1994	COMPUTERS & OFF MACH	1,825,815	1,161,263	664,552	232,593.20
1994	GENERAL	348,157	130,369	217,788	76,225.80
1994	OFF FURN AND EQUIP	(10,040)	(2,228)	(7,812)	(2,734.20)
1994	TRANSP A	33,532	24,629	6,247	2,186.45
1994	TRANSP B	26,895	12,746	9,928	3,474.80
1994	TRANSP CDE	1,053,773	473,991	406,833	142,391.55
1994	GENERAL	3,322,476	1,837,294	1,305,356	456,875
1994	TOTAL RATEMAKING	7,886,962	3,998,508	3,708,628	1,298,020.14
1994	B I 3 cold storage	961	249	249	122.67
1994	TOTAL COLD STORAGE	961	249	249	122.67
1994	TOTAL VINTAGE	7,887,923	3,998,757	3,708,877	1,298,142.81
1995	MANSF 1	51,317	34,128	17,189	6,016.15
1995	MANSF 2	269,018	170,589	98,429	34,450.15
1995	MANSF 3	372,323	207,186	165,137	57,797.95
1995	MANSF COM	16,995	10,777	6,218	2,176.30
1995	MANSF SHR	83,197	46,296	36,901	12,915.35
1995	EASTLAKE	14,909	12,319	2,590	906.50
1995	SAMMIS	107,770	94,792	12,978	4,542.30
1995	CHESWICK	186,036	130,067	55,969	19,589.15
1995	B I 1	3,381	2,126	1,255	439.25
1995	B I 2	23,495	13,928	9,567	3,348.34
1995	BV 1	243,018	231,680	11,338	3,968.30
1995	BV COM	110,284	53,584	56,700	19,845.00
1995	BV 2	11,980	5,799	6,181	2,163.35
1995	PERRY	338,185	318,041	20,144	7,050.40
1995	PRODUCTION	1,831,908	1,331,312	500,596	175,208.49
1995	BLDGS - TRANSM	4,508	3,710	798	279.30
1995	TRANSM	64,232	22,244	41,988	14,695.80
1995	TRANSMISSION	68,740	25,954	42,786	14,975.10
1995	BLDGS - DISTRIB	32,592	26,823	5,769	2,019.15
1995	CIAC	128,910	44,643	84,267	29,493.45
1995	DISTRIB	2,336,365	809,103	1,527,262	534,541.70
1995	DISTRIBUTION	2,497,867	880,569	1,617,298	566,054.30
1995	BLDGS - GENERAL	305,738	251,611	54,127	18,944.45
1995	COMPUTERS & OFF MACH	883,145	350,677	532,468	186,363.80
1995	GENERAL	213,859	74,061	139,798	48,929.30
1995	OFF FURN AND EQUIP	2,501	395	2,106	737.10
1995	TRANSP A	27,051	12,076	10,508	3,677.80
1995	TRANSP B	223,984	63,690	112,478	39,367.30
1995	TRANSP CDE	172,483	46,587	88,341	30,919.35
1995	GENERAL	1,828,761	799,097	939,826	328,939.10
1995	TOTAL RATEMAKING	6,227,276	3,036,932	3,100,506	1,085,176.99
1995	B I 3 cold storage	11,747	249	249	1,674.17
1995	TOTAL COLD STORAGE	11,747	249	249	1,674.17
1995	TOTAL VINTAGE	6,239,023	3,037,181	3,100,755	1,086,851.16

1996 SUMMARY OF DEFERRALS AND FEEDBACK OF FEDERAL DEFERRED INCOME TAX

ACRS/MACRS DEFERRAL - 1996 (con't)

Item: D-20  
Page 27 of 27

VINTAGE YEAR	CATEGORY	ACRS/MACRS DEPREC	BOOK DEPREC	BASIS FOR FEEDBACK	FEDERAL TAX @ 35%
1996	MANSF 1	2,607	1,695	912	319.20
1996	MANSF 2	4,755	2,949	1,806	632.10
1996	MANSF 3	(43,901)	(23,891)	(20,010)	(7,003.50)
1996	MANSF COM	(4,955)	(3,073)	(1,882)	(658.70)
1996	MANSF SHR	53,902	29,334	24,568	8,598.80
1996	EASTLAKE	28,407	22,955	5,452	1,908.20
1996	SAMMIS	30,834	26,524	4,310	1,508.50
1996	CHESWICK	103,055	70,465	32,590	11,406.50
1996	B I 1	31	19	12	4.20
1996	BV 1	144,480	133,407	11,073	3,875.55
1996	BV COM	137,852	64,871	72,981	25,543.35
1996	BV 2	8,249	3,882	4,367	1,528.45
1996	PERRY	228,245	207,495	20,750	7,262.50
1996	PRODUCTION	693,561	536,632	156,929	54,925.15
1996	TRANSM	129,723	43,241	86,482	30,268.70
1996	TRANSMISSION	129,723	43,241	86,482	30,268.70
1996	CIAC	35,794	11,931	23,863	8,352.05
1996	DISTRIB	1,410,183	470,061	940,122	329,042.70
1996	DISTRIBUTION	1,445,977	481,992	963,985	337,394.75
1996	COMPUTERS & OFF MACH	1,031,341	327,618	703,723	246,303.05
1996	GENERAL	71,091	23,697	47,394	16,587.90
1996	OFF FURN AND EQUIP	(135,546)	(18,354)	(117,192)	(41,017.20)
1996	TRANSP B	33,855	7,701	18,352	6,423.20
1996	TRANSP CDE	51,002	11,020	28,055	9,819.25
1996	GENERAL	1,051,743	351,682	680,332	238,116.20
1996	TOTAL RATEMAKING	3,321,004	1,413,547	1,887,728	660,704.80
1996	PHIL SCRIB cold storage	(6,254)	(8,778)	2,524	883.27
1996	TOTAL COLD STORAGE	(6,254)	(8,778)	2,524	883.27
1996	TOTAL VINTAGE	3,314,750	1,404,769	1,890,252	661,588.07
ALL VINTAGES	PRODUCTION	21,373,243	12,603,981	8,769,262	3,069,241.75
ALL VINTAGES	TRANSMISSION	3,505,793	1,528,703	1,977,090	691,981.50
ALL VINTAGES	DISTRIBUTION	34,020,063	14,789,379	19,230,684	6,730,739.40
ALL VINTAGES	GENERAL	13,228,913	6,428,663	6,499,589	2,271,201.94
ALL VINTAGES	TOTAL RATEMAKING	72,128,012	35,350,726	36,476,625	12,763,164.59
ALL VINTAGES	TOTAL COLD STORAGE	160,171	95,312	33,674	14,868.97
ALL VINTAGES	GRAND TOTAL	72,288,183	35,446,038	36,510,299	12,778,033.56

DUQUESNE LIGHT COMPANY

D. Taxes

21. Submit a schedule showing a breakdown of accumulated and unamortized investment tax credits, by vintage year and percentage rate, together with calculations supporting the amortized amount claimed as a reduction to pro forma income taxes. Provide details of methods used to write-off the unamortized balances.

Response:

The requested information for the test year is contained in the schedules on pages 2 to 15 of this Item.

The unamortized balance of accumulated investment tax credit for Transmission and Distribution property is written-off over the estimated weighted average book life of the property that generated the credit while Production property is amortized over the remaining life of the individual plant. Details are shown on the attached sheets.

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	4%	10%	4%	10%	10%	10%	4%	10%
	B V UNIT 1 RET YR 2006 REM LIFE	B V UNIT 1 RET YR 2006 REM LIFE	B V COMMON RET YR 2017 REM LIFE	B V COMMON RET YR 2017 REM LIFE	B V UNIT 2 RET YR 2017 REM LIFE	B V UNIT 2 SALE RET YR 2017 REM LIFE	B V UNIT 2 AFTER SALE RET YR 2017 REM LIFE	PERRY RET YR 2006 REM LIFE	PERRY RET YR 2006 REM LIFE	
	11.00	11.00	22.00	22.00	20.50	20.50	20.50	11.00	11.00	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
GENERATION PER BOOKS										
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1972	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1976	5,446,634.88	6,746,349.34	581,669.28	768,523.62	0.00	318,823.01	0.00	0.00	470,228.27	
1977	55,598.91	553,210.47	5,878.24	419,926.73	0.00	524,016.90	0.00	0.00	1,088,048.65	
1978	(961.06)	823,985.25	(400.66)	593,254.31	0.00	1,166,078.12	0.00	0.00	2,100,460.03	
1979	(946.20)	590,377.28	(306.14)	536,648.70	0.00	1,456,357.24	0.00	0.00	4,915,240.14	
1980	11,061.30	2,420,425.23	845.22	810,084.95	0.00	724,396.03	0.00	0.00	1,771,003.71	
1981	1,297.30	1,303,891.13	859.25	1,009,049.94	0.00	973,942.72	0.00	0.00	2,764,706.89	
1982	616.05	2,293,657.99	178.06	1,176,872.77	0.00	1,600,538.62	0.00	0.00	3,117,261.41	
1983	16.74	1,082,172.09	4.79	1,353,188.78	0.00	2,236,451.54	0.00	0.00	4,328,387.90	
1984	0.00	1,501,044.36	0.00	1,858,052.90	0.00	2,674,314.24	0.00	0.00	6,622,209.52	
1985	63.66	1,805,618.81	16.53	1,984,656.35	0.00	1,978,657.43	0.00	0.00	6,490,396.47	
1986	887.89	109,039.60	601.07	490,929.17	0.00	2,195,769.68	0.00	53,706.43	5,053,673.93	
1987	0.00	52,398.24	0.00	2,310,516.10	119,315.13	1,421,265.06	194,972.53	0.00	361,092.58	
1988	0.00	77,997.81	0.00	59,630.75	0.00	0.00	752,455.36	0.00	141,916.10	
1989	0.00	199,575.12	0.00	78,497.04	0.00	0.00	(79,374.16)	0.00	167,175.38	
1990	0.00	26,442.11	0.00	161,481.36	0.00	0.00	(111,157.69)	0.00	(544.95)	
<b>TOTAL</b>	<b>5,514,269.47</b>	<b>19,586,184.83</b>	<b>589,345.64</b>	<b>13,611,313.47</b>	<b>119,315.13</b>	<b>17,270,610.59</b>	<b>756,896.04</b>	<b>53,706.43</b>	<b>39,391,256.03</b>	
UNAMORTIZED BALANCE PER BOOKS • 12/31/95										
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1972	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1976	2,424,589.85	3,003,354.86	258,932.25	342,241.31	0.00	165,230.02	0.00	0.00	220,952.97	
1977	26,315.02	262,296.31	2,782.18	211,393.98	0.00	281,270.74	0.00	0.00	542,835.58	
1978	(481.77)	414,015.77	(200.85)	306,662.74	0.00	647,485.63	0.00	0.00	1,106,261.33	
1979	(500.67)	314,470.55	(161.99)	295,610.55	0.00	835,623.80	0.00	0.00	2,725,367.28	
1980	6,159.93	1,348,671.94	470.69	469,584.45	0.00	429,049.32	0.00	0.00	1,032,186.52	
1981	758.34	763,440.70	502.28	600,243.40	0.00	594,878.84	0.00	0.00	1,687,103.45	
1982	377.11	1,405,391.19	109.00	742,358.40	0.00	1,007,224.35	0.00	0.00	1,989,021.01	
1983	10.71	694,211.79	3.06	917,232.94	0.00	1,448,800.79	0.00	0.00	2,882,743.59	
1984	0.00	1,004,445.83	0.00	1,247,597.06	0.00	1,781,952.26	0.00	0.00	4,588,591.32	
1985	44.22	1,257,481.64	11.48	1,456,269.61	0.00	1,374,999.26	0.00	0.00	4,680,296.31	
1986	641.05	80,124.26	433.97	366,256.58	0.00	1,525,873.85	0.00	38,775.79	3,652,794.75	
1987	0.00	40,832.41	0.00	1,732,440.26	82,913.91	987,658.73	139,797.46	0.00	272,988.56	
1988	0.00	60,964.98	0.00	46,466.27	0.00	0.00	555,867.92	0.00	110,547.96	
1989	0.00	160,461.02	0.00	63,112.65	0.00	0.00	(60,361.36)	0.00	134,411.20	
1990	0.00	21,981.43	0.00	134,240.07	0.00	0.00	(86,946.88)	0.00	(453.02)	
<b>TOTAL</b>	<b>2,457,913.79</b>	<b>10,832,144.68</b>	<b>262,882.07</b>	<b>8,931,710.27</b>	<b>82,913.91</b>	<b>11,080,047.59</b>	<b>548,357.14</b>	<b>38,775.79</b>	<b>25,625,648.81</b>	

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	4%	10%	4%	10%	10%	10%	4%	10%
	B V UNIT 1 RET YR 2006 REM LIFE	B V UNIT 1 RET YR 2006 REM LIFE	B V COMMON RET YR 2017 REM LIFE	B V COMMON RET YR 2017 REM LIFE	B V UNIT 2 RET YR 2017 REM LIFE	B V UNIT 2 SALE RET YR 2017 REM LIFE	B V UNIT 2 AFTER SALE RET YR 2017 REM LIFE	PERRY RET YR 2006 REM LIFE	PERRY RET YR 2006 REM LIFE	
	11.00	11.00	22.00	22.00	20.50	20.50	20.50	11.00	11.00	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>AMORTIZATION 1996</b>										
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1976	220,417.26	273,032.26	11,769.65	15,556.42	0.00	8,060.00	0.00	0.00	20,086.63	
1977	2,392.27	23,845.12	126.46	9,608.82	0.00	13,720.52	0.00	0.00	49,348.69	
1978	(43.80)	37,637.80	(9.13)	13,939.22	0.00	31,584.66	0.00	0.00	100,569.21	
1979	(45.52)	28,588.23	(7.36)	13,436.84	0.00	40,762.14	0.00	0.00	247,760.66	
1980	559.99	122,606.54	21.40	21,344.75	0.00	20,929.24	0.00	0.00	93,835.14	
1981	68.94	69,403.70	22.83	27,283.79	0.00	29,018.48	0.00	0.00	153,373.04	
1982	34.28	127,762.84	4.95	33,743.56	0.00	49,132.90	0.00	0.00	180,820.09	
1983	0.97	63,110.16	0.14	41,692.41	0.00	70,673.21	0.00	0.00	262,067.60	
1984	0.00	91,313.26	0.00	56,708.96	0.00	86,924.50	0.00	0.00	417,144.67	
1985	4.02	114,316.51	0.52	66,194.07	0.00	67,073.13	0.00	0.00	425,481.48	
1986	58.28	7,284.02	19.73	16,648.03	0.00	74,432.87	0.00	3,525.07	332,072.25	
1987	0.00	3,712.04	0.00	78,747.28	4,044.58	48,178.47	6,819.39	0.00	24,817.14	
1988	0.00	5,542.27	0.00	2,112.10	0.00	0.00	27,115.51	0.00	10,049.81	
1989	0.00	14,587.37	0.00	2,868.76	0.00	0.00	(2,944.46)	0.00	12,219.20	
1990	0.00	1,998.31	0.00	6,101.82	0.00	0.00	(4,241.31)	0.00	(41.16)	
<b>TOTAL</b>	<b>223,446.69</b>	<b>984,740.43</b>	<b>11,949.19</b>	<b>405,986.83</b>	<b>4,044.58</b>	<b>540,490.12</b>	<b>26,749.13</b>	<b>3,525.07</b>	<b>2,329,604.45</b>	
<b>UNAMORTIZED BALANCE PER BOOKS @ 12/31/96</b>										
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1976	2,204,172.59	2,730,322.60	247,162.60	326,684.89	0.00	157,170.02	0.00	0.00	200,866.34	
1977	23,922.75	238,451.19	2,655.72	201,785.16	0.00	267,550.22	0.00	0.00	493,486.89	
1978	(437.97)	376,377.97	(191.72)	292,723.52	0.00	615,900.97	0.00	0.00	1,005,692.12	
1979	(455.15)	285,882.32	(154.63)	282,173.71	0.00	794,861.66	0.00	0.00	2,477,606.62	
1980	5,599.94	1,226,065.40	449.29	448,239.70	0.00	408,120.08	0.00	0.00	938,351.38	
1981	689.40	694,037.00	479.45	572,959.61	0.00	565,860.36	0.00	0.00	1,533,730.41	
1982	342.83	1,277,628.35	104.05	708,614.84	0.00	958,091.45	0.00	0.00	1,808,200.92	
1983	9.74	631,101.63	2.92	875,540.53	0.00	1,378,127.58	0.00	0.00	2,620,675.99	
1984	0.00	913,132.57	0.00	1,190,888.10	0.00	1,695,027.76	0.00	0.00	4,171,446.65	
1985	40.20	1,143,165.13	10.96	1,390,075.54	0.00	1,307,926.13	0.00	0.00	4,254,814.83	
1986	582.77	72,840.24	414.24	349,608.55	0.00	1,451,440.98	0.00	35,250.72	3,320,722.50	
1987	0.00	37,120.37	0.00	1,653,692.98	78,869.33	939,480.26	132,978.07	0.00	248,171.42	
1988	0.00	55,422.71	0.00	44,354.17	0.00	0.00	528,752.41	0.00	100,498.15	
1989	0.00	145,873.65	0.00	60,243.89	0.00	0.00	(57,416.90)	0.00	122,192.00	
1990	0.00	19,983.12	0.00	128,138.25	0.00	0.00	(82,705.57)	0.00	(411.86)	
<b>TOTAL</b>	<b>2,234,467.10</b>	<b>9,847,404.25</b>	<b>250,932.88</b>	<b>8,525,723.44</b>	<b>78,869.33</b>	<b>10,539,557.47</b>	<b>521,608.01</b>	<b>35,250.72</b>	<b>23,296,044.36</b>	

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	4%	10%	4%	10%	4%	10%	4%
	B I UNIT 1 RET YR 2012 REM LIFE	B I UNIT 1 RET YR 2012 REM LIFE	B I UNIT 2 RET YR 2013 REM LIFE	B I UNIT 2 RET YR 2013 REM LIFE	MANSF UNIT 1 RET YR 2016 REM LIFE	MANSF UNIT 1 RET YR 2016 REM LIFE	MANSF UNIT 2 RET YR 2017 REM LIFE	MANSF UNIT 2 RET YR 2017 REM LIFE	MANSF UNIT 3 RET YR 2020 REM LIFE
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
GENERATION PER BOOKS									
1971	1,833.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1972	188,461.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1973	134.33	0.00	483,791.33	0.00	0.00	0.00	0.00	0.00	0.00
1974	111,599.78	0.00	406,822.97	0.00	0.00	0.00	0.00	0.00	0.00
1975	263.71	369.60	0.00	0.00	1,326,974.86	1,859,749.68	0.00	0.00	0.00
1976	58.40	1,933.12	0.00	41,030.00	293,883.52	360,967.62	0.00	882.69	0.00
1977	533.58	7,048.18	0.00	50,143.33	0.00	7,855.00	236,260.62	1,160,568.80	0.00
1978	354.37	26,801.82	0.00	17,237.33	1,917.12	93,019.22	174.49	12,569.97	0.00
1979	24.65	14,272.80	0.00	1,432.00	108.88	37,504.39	298.31	47,959.20	0.00
1980	6.97	11,197.94	0.00	35,673.41	458.69	91,425.17	42.67	11,572.47	21,867.27
1981	9.74	11,912.82	0.00	2,948.99	65.13	59,787.07	16.61	15,364.74	7.69
1982	14.27	49,496.31	0.00	141,941.69	4.04	25,596.45	0.35	4,721.16	4.28
1983	0.72	39,405.71	0.00	2,525.97	0.35	26,871.30	0.12	8,665.34	0.12
1984	0.00	17,537.86	0.00	6,953.97	0.00	18,164.01	0.00	5,772.57	0.00
1985	0.00	34.25	0.00	1,992.00	3.42	98,047.06	0.96	27,971.47	0.28
1986	(0.57)	(21.16)	0.00	(15,444.00)	67.44	2,219.43	16.03	1,485.51	2.22
1987	0.00	186.51	0.00	0.00	0.00	(5,542.28)	0.00	841.21	0.00
1988	0.00	25.24	0.00	0.00	0.00	(9,740.71)	0.00	(180.88)	0.00
1989	0.00	339.40	0.00	0.00	0.00	0.00	0.00	2,849.94	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>303,294.97</b>	<b>180,540.40</b>	<b>890,614.30</b>	<b>286,434.69</b>	<b>1,623,483.45</b>	<b>2,665,923.41</b>	<b>236,810.16</b>	<b>1,301,044.19</b>	<b>21,881.86</b>
UNAMORTIZED BALANCE PER BOOKS • 12/31/95									
1971	549.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1972	62,132.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1973	48.25	0.00	180,263.37	0.00	0.00	0.00	0.00	0.00	0.00
1974	43,319.82	0.00	162,755.53	0.00	0.00	0.00	0.00	0.00	0.00
1975	109.92	154.04	0.00	0.00	553,081.02	775,140.72	0.00	0.00	0.00
1976	26.00	860.41	0.00	18,661.03	130,823.35	160,700.69	0.00	396.41	0.00
1977	252.54	3,336.54	0.00	24,175.36	0.00	3,749.82	111,822.39	549,311.00	0.00
1978	177.64	13,435.44	0.00	8,780.76	961.02	46,680.85	87.47	6,319.47	0.00
1979	13.05	7,551.76	0.00	768.49	57.61	19,995.91	157.85	25,417.73	0.00
1980	3.88	6,236.87	0.00	20,115.60	255.44	50,967.20	23.76	6,464.53	12,177.67
1981	5.69	6,963.66	0.00	1,743.12	38.07	35,023.99	9.71	9,005.50	4.50
1982	8.74	30,299.67	0.00	87,759.88	2.47	15,765.16	0.22	2,921.43	2.62
1983	0.46	25,209.48	0.00	1,630.41	0.22	17,308.39	0.08	5,594.13	0.08
1984	0.00	11,699.30	0.00	4,677.39	0.00	12,312.17	0.00	3,904.44	0.00
1985	0.00	27.89	0.00	1,393.95	2.37	68,260.23	0.67	19,507.60	0.20
1986	(0.41)	(14.42)	0.00	(11,226.49)	48.69	1,397.24	11.57	1,069.11	1.60
1987	0.00	140.91	0.00	0.00	0.00	(4,291.39)	0.00	634.40	0.00
1988	0.00	20.25	0.00	0.00	0.00	(7,565.62)	0.00	(135.00)	0.00
1989	0.00	272.89	0.00	0.00	0.00	0.00	0.00	2,291.39	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>106,646.81</b>	<b>106,194.69</b>	<b>343,018.90</b>	<b>158,479.50</b>	<b>685,270.26</b>	<b>1,195,445.36</b>	<b>112,113.72</b>	<b>632,702.14</b>	<b>12,186.67</b>

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	4%	10%	4%	10%	4%	10%	4%
	B I UNIT 1 RET YR 2012 REM LIFE	B I UNIT 1 RET YR 2012 REM LIFE	B I UNIT 2 RET YR 2013 REM LIFE	B I UNIT 2 RET YR 2013 REM LIFE	MANSF UNIT 1 RET YR 2016 REM LIFE	MANSF UNIT 1 RET YR 2016 REM LIFE	MANSF UNIT 2 RET YR 2017 REM LIFE	MANSF UNIT 2 RET YR 2017 REM LIFE	MANSF UNIT 3 RET YR 2020 REM LIFE
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>AMORTIZATION 1996</b>									
1971	32.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1972	3,654.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1973	2.84	0.00	10,014.63	0.00	0.00	0.00	0.00	0.00	0.00
1974	2,548.22	0.00	9,041.97	0.00	0.00	0.00	0.00	0.00	0.00
1975	6.47	9.06	0.00	0.00	26,337.19	36,911.46	0.00	0.00	0.00
1976	1.53	50.61	0.00	1,036.72	6,229.68	7,652.41	0.00	18.02	0.00
1977	14.86	196.27	0.00	1,343.07	0.00	178.56	5,082.84	24,968.68	0.00
1978	10.45	790.32	0.00	487.82	45.76	2,222.90	3.98	287.25	0.00
1979	0.77	444.22	0.00	42.69	2.74	952.19	7.18	1,155.35	0.00
1980	0.23	366.87	0.00	1,117.53	12.16	2,427.01	1.08	293.84	487.11
1981	0.33	409.63	0.00	96.84	1.81	1,667.81	0.44	409.34	0.18
1982	0.51	1,782.33	0.00	4,875.55	0.12	750.72	0.01	132.79	0.10
1983	0.03	1,482.91	0.00	90.58	0.01	824.21	0.00	254.28	0.00
1984	0.00	688.19	0.00	259.86	0.00	586.29	0.00	177.47	0.00
1985	0.00	1.64	0.00	77.44	0.11	3,250.49	0.03	886.71	0.01
1986	(0.02)	(0.85)	0.00	(623.69)	2.32	66.54	0.53	48.60	0.06
1987	0.00	8.29	0.00	0.00	0.00	(204.35)	0.00	28.84	0.00
1988	0.00	1.19	0.00	0.00	0.00	(360.27)	0.00	(6.14)	0.00
1989	0.00	16.05	0.00	0.00	0.00	0.00	0.00	104.15	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>6,273.35</b>	<b>6,246.73</b>	<b>19,056.60</b>	<b>8,804.41</b>	<b>32,631.90</b>	<b>56,925.97</b>	<b>5,096.09</b>	<b>28,759.18</b>	<b>487.46</b>
<b>UNAMORTIZED BALANCE PER BOOKS @ 12/31/96</b>									
1971	516.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1972	58,477.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1973	45.41	0.00	170,248.74	0.00	0.00	0.00	0.00	0.00	0.00
1974	40,771.60	0.00	153,713.56	0.00	0.00	0.00	0.00	0.00	0.00
1975	103.45	144.98	0.00	0.00	526,743.83	738,229.26	0.00	0.00	0.00
1976	24.47	809.80	0.00	17,624.31	124,593.67	153,048.28	0.00	378.39	0.00
1977	237.68	3,140.27	0.00	22,832.29	0.00	3,571.26	106,739.55	524,342.32	0.00
1978	167.19	12,645.12	0.00	8,292.94	915.26	44,457.95	83.49	6,032.22	0.00
1979	12.28	7,107.54	0.00	725.80	54.87	19,043.72	150.67	24,262.38	0.00
1980	3.65	5,870.00	0.00	18,998.07	243.28	48,540.19	22.68	6,170.69	11,690.56
1981	5.36	6,554.03	0.00	1,646.28	36.26	33,356.18	9.27	8,596.16	4.32
1982	8.23	28,517.34	0.00	82,884.33	2.35	15,014.44	0.21	2,788.64	2.52
1983	0.43	23,726.57	0.00	1,539.83	0.21	16,484.18	0.08	5,339.85	0.08
1984	0.00	11,011.11	0.00	4,417.53	0.00	11,725.88	0.00	3,726.97	0.00
1985	0.00	26.25	0.00	1,316.51	2.26	65,009.74	0.64	18,620.89	0.19
1986	(0.39)	(13.57)	0.00	(10,602.80)	46.37	1,330.70	11.04	1,020.51	1.54
1987	0.00	132.62	0.00	0.00	0.00	(4,087.04)	0.00	605.56	0.00
1988	0.00	19.06	0.00	0.00	0.00	(7,205.35)	0.00	(128.86)	0.00
1989	0.00	256.84	0.00	0.00	0.00	0.00	0.00	2,187.24	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>100,373.46</b>	<b>99,947.96</b>	<b>323,962.30</b>	<b>149,675.09</b>	<b>652,638.36</b>	<b>1,138,519.39</b>	<b>107,017.63</b>	<b>603,942.96</b>	<b>11,699.21</b>

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	10%	4%	10%	4%	10%	4%	10%	4%	10%	4%	10%
	MANSF UNIT 3 RET YR 2020 REM LIFE	MANSF COMMON RET YR 2017 REM LIFE	MANSF COMMON RET YR 2017 REM LIFE	MANSF SHARED RET YR 2020 REM LIFE	MANSF SHARED RET YR 2020 REM LIFE	EASTLAKE RET YR 2012 REM LIFE	EASTLAKE RET YR 2012 REM LIFE	SAMMIS RET YR 2011 REM LIFE	SAMMIS RET YR 2011 REM LIFE	SAMMIS RET YR 2011 REM LIFE	SAMMIS RET YR 2011 REM LIFE
	25.00	22.00	22.00	25.00	25.00	17.00	17.00	16.00	16.00		
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)		
GENERATION PER BOOKS											
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	672,223.73	0.00		
1972	0.00	0.00	0.00	0.00	0.00	1,026,800.63	0.00	344.90	0.00		
1973	0.00	0.00	0.00	0.00	0.00	320.62	0.00	734.24	0.00		
1974	0.00	0.00	0.00	0.00	0.00	8,837.16	0.00	6,820.68	0.00		
1975	0.00	172,078.34	241,167.08	757,939.52	1,062,249.05	6,091.87	8,537.74	9,142.15	12,812.68		
1976	660.64	38,109.98	50,183.13	167,859.95	216,379.03	1,349.16	11,326.85	2,024.70	48,142.55		
1977	1,727.73	0.00	9,433.30	0.00	30,268.28	814.04	33,004.90	1,015.42	114,105.48		
1978	4,968.69	10.91	28,970.29	21.28	90,971.99	1,945.24	146,297.07	7,665.31	618,215.80		
1979	4,055.92	49.46	29,462.43	108.64	88,485.54	263.44	102,388.46	81.20	279,850.62		
1980	3,550,721.95	418.26	88,927.71	275.79	111,713.54	2,210.55	418,208.60	532.69	332,846.75		
1981	7,659.29	69.90	62,930.47	379.18	321,340.08	155.68	151,370.26	345.45	376,469.03		
1982	15,521.19	0.47	15,397.71	32.40	143,491.24	104.79	362,126.92	19.64	221,554.56		
1983	7,932.82	2.56	138,141.26	3.93	227,254.18	0.56	74,748.47	32.97	1,761,214.14		
1984	6,015.11	0.00	2,812.90	0.00	79,932.04	0.00	39,876.28	0.00	48,232.00		
1985	8,794.03	1.37	39,057.42	1.74	60,556.12	0.45	74,124.19	22.58	614,205.56		
1986	478.18	1.36	804.62	38.78	6,243.56	89.59	126,090.67	66.59	8,155.63		
1987	1,507.53	0.00	3,739.62	0.00	14,613.78	0.00	205,737.04	0.00	10,379.50		
1988	0.00	0.00	0.00	0.00	48.41	0.00	268,862.25	0.00	2,499.78		
1989	0.00	0.00	0.00	0.00	0.00	0.00	65,400.36	0.00	20,265.87		
1990	0.00	0.00	0.00	0.00	0.00	0.00	(7,629.28)	0.00	25.39		
<b>TOTAL</b>	<b>3,610,043.08</b>	<b>210,742.61</b>	<b>711,027.94</b>	<b>926,661.21</b>	<b>2,453,546.84</b>	<b>1,048,983.78</b>	<b>2,080,470.78</b>	<b>701,072.25</b>	<b>4,468,975.34</b>		
UNAMORTIZED BALANCE PER BOOKS @ 12/31/95											
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,299.46	0.00		
1972	0.00	0.00	0.00	0.00	0.00	338,516.69	0.00	113.71	0.00		
1973	0.00	0.00	0.00	0.00	0.00	115.16	0.00	263.72	0.00		
1974	0.00	0.00	0.00	0.00	0.00	3,430.33	0.00	2,647.59	0.00		
1975	0.00	71,721.98	100,518.06	315,907.99	442,743.72	2,539.08	3,558.52	3,810.43	5,340.31		
1976	294.57	16,964.80	22,339.51	74,723.48	96,330.34	600.58	5,061.59	901.30	21,445.26		
1977	827.00	0.00	4,485.74	0.00	14,424.18	385.29	15,971.73	480.60	54,085.11		
1978	2,498.59	5.47	14,537.87	10.67	45,695.86	975.12	73,990.91	3,842.51	310,000.85		
1979	2,158.03	26.17	15,609.72	57.49	46,975.99	139.40	54,720.02	42.96	148,271.75		
1980	1,977,376.79	232.93	49,553.61	153.58	62,358.94	1,231.03	233,415.46	296.65	185,480.63		
1981	4,486.47	40.86	36,803.74	221.65	187,952.28	91.00	89,147.90	201.93	220,189.82		
1982	9,518.41	0.29	9,462.24	19.83	88,029.13	64.15	222,329.28	12.02	135,799.57		
1983	5,112.25	1.64	88,451.41	2.52	145,770.01	0.36	49,559.62	21.09	1,126,934.21		
1984	4,023.98	0.00	1,890.72	0.00	53,487.98	0.00	27,558.95	0.00	32,420.53		
1985	6,165.08	0.95	27,257.47	1.21	42,663.96	0.31	54,787.47	15.68	427,133.98		
1986	352.32	0.98	598.45	28.00	4,577.16	64.69	96,854.67	48.08	5,954.28		
1987	1,129.70	0.00	2,802.33	0.00	10,951.70	0.00	158,137.77	0.00	7,860.23		
1988	0.00	0.00	0.00	0.00	37.59	0.00	208,951.20	0.00	1,980.58		
1989	0.00	0.00	0.00	0.00	0.00	0.00	52,582.75	0.00	16,294.02		
1990	0.00	0.00	0.00	0.00	0.00	0.00	(6,342.25)	0.00	21.11		
<b>TOTAL</b>	<b>2,013,943.19</b>	<b>88,996.07</b>	<b>374,310.87</b>	<b>391,126.42</b>	<b>1,241,998.84</b>	<b>348,153.19</b>	<b>1,340,285.59</b>	<b>213,997.73</b>	<b>2,699,212.24</b>		

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	10%	4%	10%	4%	10%	4%	10%	4%	10%
	MANSF UNIT 3 RET YR 2020 REM LIFE	MANSF COMMON RET YR 2017 REM LIFE	MANSF COMMON RET YR 2017 REM LIFE	MANSF SHARED RET YR 2020 REM LIFE	MANSF SHARED RET YR 2020 REM LIFE	EASTLAKE RET YR 2012 REM LIFE	EASTLAKE RET YR 2012 REM LIFE	SAMMIS RET YR 2011 REM LIFE	SAMMIS RET YR 2011 REM LIFE
	25.00	22.00	22.00	25.00	25.00	17.00	17.00	16.00	16.00
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
<b>AMORTIZATION 1996</b>									
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,581.22	0.00
1972	0.00	0.00	0.00	0.00	0.00	19,912.75	0.00	7.11	0.00
1973	0.00	0.00	0.00	0.00	0.00	6.77	0.00	16.48	0.00
1974	0.00	0.00	0.00	0.00	0.00	201.78	0.00	165.47	0.00
1975	0.00	3,260.09	4,569.00	12,636.32	17,709.75	149.36	209.32	238.15	333.77
1976	11.78	771.13	1,015.43	2,988.94	3,853.21	35.33	297.74	56.33	1,340.33
1977	33.08	0.00	203.90	0.00	576.97	22.66	939.51	30.04	3,380.32
1978	99.94	0.25	660.81	0.43	1,027.83	57.36	4,352.41	240.16	19,375.05
1979	86.32	1.19	709.53	2.30	1,879.04	8.20	3,218.82	2.69	9,266.98
1980	79,095.07	10.59	2,252.44	6.14	2,494.36	72.41	13,730.32	18.54	11,592.54
1981	179.46	1.86	1,672.90	8.87	7,518.09	5.35	5,243.99	12.62	13,761.86
1982	380.74	0.01	430.10	0.79	3,521.17	3.77	13,078.19	0.75	8,487.47
1983	204.49	0.07	4,020.52	0.10	5,830.80	0.02	2,915.27	1.32	70,433.39
1984	160.96	0.00	85.94	0.00	2,139.52	0.00	1,621.11	0.00	2,026.28
1985	246.60	0.04	1,238.98	0.05	1,706.56	0.02	3,222.79	0.98	26,695.87
1986	14.09	0.04	27.20	1.12	183.09	3.81	5,697.33	3.01	372.14
1987	45.19	0.00	127.38	0.00	438.07	0.00	9,302.22	0.00	491.26
1988	0.00	0.00	0.00	0.00	1.50	0.00	12,291.25	0.00	123.79
1989	0.00	0.00	0.00	0.00	0.00	0.00	3,093.10	0.00	1,018.38
1990	0.00	0.00	0.00	0.00	0.00	0.00	(373.07)	0.00	1.32
<b>TOTAL</b>	<b>80,557.72</b>	<b>4,045.27</b>	<b>17,014.13</b>	<b>15,645.06</b>	<b>49,679.96</b>	<b>20,479.59</b>	<b>78,840.30</b>	<b>13,374.87</b>	<b>168,700.75</b>
<b>UNAMORTIZED BALANCE PER BOOKS * 12/31/96</b>									
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,718.24	0.00
1972	0.00	0.00	0.00	0.00	0.00	318,603.94	0.00	106.60	0.00
1973	0.00	0.00	0.00	0.00	0.00	108.39	0.00	247.24	0.00
1974	0.00	0.00	0.00	0.00	0.00	3,228.55	0.00	2,482.12	0.00
1975	0.00	68,461.89	95,949.06	303,271.67	425,033.97	2,389.72	3,349.20	3,572.28	5,006.54
1976	282.79	16,193.67	21,324.08	71,734.54	92,477.13	565.25	4,763.85	844.97	20,104.93
1977	793.92	0.00	4,281.84	0.00	13,847.21	362.63	15,032.22	450.56	50,704.79
1978	2,398.65	5.22	13,677.06	10.24	43,868.03	917.76	69,638.50	3,602.35	290,625.80
1979	2,071.71	24.98	14,900.19	55.19	45,096.95	131.20	51,501.20	40.27	139,004.77
1980	1,898,281.72	222.34	47,301.17	147.44	59,864.58	1,158.62	219,685.14	278.11	173,888.09
1981	4,307.01	39.00	35,130.84	212.78	180,434.19	85.65	83,903.91	189.31	206,427.96
1982	9,137.67	0.28	9,032.14	19.04	84,507.96	60.38	209,251.09	11.27	127,312.10
1983	4,907.76	1.57	84,430.89	2.42	139,939.21	0.34	46,644.35	19.77	1,056,500.82
1984	3,863.02	0.00	1,804.78	0.00	51,348.46	0.00	25,937.84	0.00	30,394.25
1985	5,918.48	0.91	26,018.49	1.16	40,957.40	0.29	51,564.68	14.70	400,438.11
1986	338.23	0.94	571.25	26.88	4,394.07	60.88	91,157.34	45.07	5,582.14
1987	1,084.51	0.00	2,674.95	0.00	10,513.63	0.00	148,835.55	0.00	7,368.97
1988	0.00	0.00	0.00	0.00	36.09	0.00	196,659.95	0.00	1,856.79
1989	0.00	0.00	0.00	0.00	0.00	0.00	49,489.65	0.00	15,275.64
1990	0.00	0.00	0.00	0.00	0.00	0.00	(5,969.18)	0.00	19.79
<b>TOTAL</b>	<b>1,933,385.47</b>	<b>84,950.80</b>	<b>357,296.74</b>	<b>375,481.36</b>	<b>1,192,318.88</b>	<b>327,673.60</b>	<b>1,261,445.29</b>	<b>200,622.86</b>	<b>2,530,511.49</b>

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	4%	10%	4%	10%	4%	10%	TOTAL PRODUCTION
	CHESWICK RET YR 2015 REM LIFE 20.00	CHESWICK RET YR 2015 REM LIFE 20.00	FT MARTIN RET YR 2007 REM LIFE 12.00	FT MARTIN RET YR 2007 REM LIFE 12.00	ELRAMA STA RET YR 2005 REM LIFE 10.00	ELRAMA STA RET YR 2005 REM LIFE 10.00	ELRAMA SCRB RET YR 2005 REM LIFE 10.00	ELRAMA SCRB RET YR 2005 REM LIFE 10.00	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
GENERATION PER BOOKS									
1971	2,544.42	0.00	2,426.91	0.00	2,409.20	0.00	0.00	0.00	681,437.96
1972	5,735.98	0.00	1,585.08	0.00	20,248.51	0.00	0.00	0.00	1,243,176.42
1973	377,869.54	0.00	80,518.35	0.00	22,011.43	0.00	0.00	0.00	965,379.84
1974	1,990.89	0.00	4,925.31	0.00	21,858.10	0.00	(826.27)	0.00	562,028.62
1975	48,897.91	68,530.20	12,416.27	17,401.36	19,940.01	27,945.84	453,885.08	250,744.07	6,357,137.02
1976	11,744.16	54,679.03	2,749.82	22,417.55	4,416.09	25,498.93	0.00	141,942.04	15,830,467.36
1977	8,961.07	144,171.77	1,325.53	52,479.48	4,244.16	79,950.92	0.00	40,969.78	4,631,561.27
1978	919.04	300,038.89	649.90	161,742.54	1,662.15	215,214.57	14,658.53	1,907,705.47	8,336,147.98
1979	2,395.02	635,536.03	92.38	131,657.89	1,264.19	309,451.34	0.00	489,696.87	9,673,810.68
1980	524.27	289,610.87	45.17	108,798.35	207.22	156,835.33	0.00	427,657.02	11,399,595.10
1981	423.23	468,575.36	49.02	89,597.41	438.60	395,932.16	0.00	(70,612.55)	7,948,982.59
1982	224.71	866,252.07	216.44	724,924.62	67.91	297,119.00	0.00	62,864.52	11,120,821.64
1983	1.92	273,930.15	0.63	74,432.79	0.76	120,373.15	0.00	196.15	11,755,957.91
1984	0.00	470,399.76	0.00	283,308.06	0.00	451,924.13	0.00	41,526.85	14,128,076.56
1985	9.92	471,342.09	0.10	32,077.03	7.89	292,307.19	0.00	(275,783.47)	13,704,182.90
1986	1,444.33	151,233.28	177.56	34,707.34	117.88	30,236.11	0.00	10,323.55	8,263,141.70
1987	0.00	70,067.94	0.00	31,468.93	0.00	105,037.18	0.00	13,306.34	4,910,902.94
1988	0.00	23,915.51	0.00	41,164.74	0.00	(1,190.78)	0.00	0.00	1,357,403.58
1989	0.00	62,234.53	0.00	206.94	0.00	(21,019.07)	0.00	313.38	496,464.73
1990	0.00	23,390.92	0.00	(317.41)	0.00	558.50	0.00	0.00	92,248.95
<b>TOTAL</b>	<b>463,686.41</b>	<b>4,373,908.40</b>	<b>107,178.47</b>	<b>1,806,067.62</b>	<b>98,894.10</b>	<b>2,486,174.50</b>	<b>467,717.34</b>	<b>3,040,850.02</b>	<b>133,458,925.75</b>
UNAMORTIZED BALANCE PER BOOKS @ 12/31/95									
1971	761.93	0.00	726.75	0.00	721.44	0.00	0.00	0.00	204,058.69
1972	1,891.05	0.00	522.57	0.00	6,675.55	0.00	0.00	0.00	409,851.69
1973	135,722.82	0.00	28,920.50	0.00	7,906.05	0.00	0.00	0.00	353,239.87
1974	772.80	0.00	1,911.86	0.00	8,484.68	0.00	(43.54)	0.00	223,279.07
1975	20,380.57	28,563.28	5,175.08	7,252.86	8,310.96	11,647.79	41,691.35	23,031.95	2,420,679.63
1976	5,227.96	24,653.30	1,224.09	10,017.71	1,965.84	11,376.47	0.00	18,818.44	7,038,714.39
1977	4,241.28	69,245.92	627.38	24,973.74	2,008.77	38,474.85	0.00	7,139.40	2,256,912.45
1978	460.71	162,042.02	325.79	81,340.08	833.21	108,400.94	3,174.63	413,154.91	3,761,475.64
1979	1,267.30	339,857.24	48.88	70,125.61	668.93	164,492.23	0.00	126,988.15	5,195,821.79
1980	291.96	162,895.08	25.16	60,803.26	115.40	88,274.45	0.00	129,316.28	6,334,189.01
1981	247.41	276,036.39	28.66	52,690.40	256.38	232,043.05	0.00	(24,409.42)	4,775,749.77
1982	137.56	532,889.51	132.49	444,100.63	41.57	183,034.90	0.00	24,464.27	6,931,277.10
1983	1.23	179,374.32	0.40	48,213.37	0.49	79,585.30	0.00	84.88	7,715,859.23
1984	0.00	318,594.81	0.00	189,672.92	0.00	302,147.50	0.00	19,787.81	9,604,764.97
1985	6.89	333,738.17	0.07	23,280.12	5.48	206,899.27	0.00	(143,497.57)	9,836,753.97
1986	1,042.80	109,869.89	128.20	25,963.00	85.11	22,330.12	0.00	5,824.77	5,929,909.66
1987	0.00	52,989.17	0.00	24,166.26	0.00	78,645.49	0.00	8,092.63	3,597,890.53
1988	0.00	18,694.96	0.00	31,973.05	0.00	(965.33)	0.00	0.00	1,026,838.81
1989	0.00	50,037.38	0.00	166.39	0.00	(16,899.61)	0.00	218.17	402,586.89
1990	0.00	19,444.97	0.00	(263.87)	0.00	464.28	0.00	0.00	82,145.84
<b>TOTAL</b>	<b>172,454.27</b>	<b>2,668,926.41</b>	<b>39,797.88</b>	<b>1,094,475.53</b>	<b>38,079.86</b>	<b>1,509,951.70</b>	<b>44,822.44</b>	<b>609,014.67</b>	<b>78,101,999.00</b>

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	4%	10%	4%	10%	4%	10%	TOTAL PRODUCTION
	CHESWICK RET YR 2015 REM LIFE	CHESWICK RET YR 2015 REM LIFE	FT MARTIN RET YR 2007 REM LIFE	FT MARTIN RET YR 2007 REM LIFE	ELRAMA STA RET YR 2005 REM LIFE	ELRAMA STA RET YR 2005 REM LIFE	ELRAMA SCRB RET YR 2005 REM LIFE	ELRAMA SCRB RET YR 2005 REM LIFE	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
AMORTIZATION 1996									
1971	38.10	0.00	726.75	0.00	72.14	0.00	0.00	0.00	13,450.51
1972	94.55	0.00	522.57	0.00	667.56	0.00	0.00	0.00	24,859.37
1973	6,786.14	0.00	28,920.50	0.00	790.61	0.00	0.00	0.00	46,537.97
1974	38.64	0.00	1,911.86	0.00	848.47	0.00	(4.35)	0.00	14,752.06
1975	1,019.03	1,428.16	5,175.08	7,252.86	831.10	1,164.78	4,169.14	2,303.20	125,713.29
1976	261.40	1,232.67	1,224.09	10,017.71	196.58	1,137.65	0.00	1,881.84	590,233.35
1977	212.06	3,462.30	627.38	24,973.74	200.88	3,847.49	0.00	713.94	170,050.43
1978	23.04	7,602.10	325.79	81,340.08	83.32	10,840.09	317.46	41,315.49	355,988.05
1979	63.37	16,992.86	48.88	70,125.61	66.89	16,449.22	0.00	12,698.82	464,720.85
1980	14.60	8,144.75	25.16	60,803.26	11.54	8,827.45	0.00	12,931.63	464,033.69
1981	12.37	13,801.82	28.66	52,690.40	25.64	23,204.31	0.00	(2,440.94)	397,484.42
1982	6.88	26,644.48	132.49	444,100.63	4.16	18,303.49	0.00	2,446.43	916,582.30
1983	0.06	8,968.72	0.40	48,213.37	0.05	7,958.53	0.00	8.49	588,752.11
1984	0.00	15,929.74	0.00	189,672.92	0.00	30,214.75	0.00	1,978.78	897,633.20
1985	0.34	16,686.91	0.07	23,280.12	0.55	20,689.93	0.00	(14,349.76)	756,706.21
1986	52.14	5,493.49	128.20	25,963.00	8.51	2,233.01	0.00	582.48	474,296.40
1987	0.00	2,649.46	0.00	24,166.26	0.00	7,864.55	0.00	809.26	212,045.33
1988	0.00	934.75	0.00	31,973.05	0.00	(96.53)	0.00	0.00	89,682.28
1989	0.00	2,501.87	0.00	166.39	0.00	(1,689.96)	0.00	21.82	31,962.67
1990	0.00	972.25	0.00	(263.87)	0.00	46.43	0.00	0.00	4,200.72
<b>TOTAL</b>	<b>8,622.72</b>	<b>133,446.33</b>	<b>39,797.88</b>	<b>1,094,475.53</b>	<b>3,808.00</b>	<b>150,995.19</b>	<b>4,482.25</b>	<b>60,901.48</b>	<b>6,639,685.21</b>
UNAMORTIZED BALANCE PER BOOKS @ 12/31/96									
1971	723.83	0.00	0.00	0.00	649.30	0.00	0.00	0.00	190,608.18
1972	1,796.50	0.00	0.00	0.00	6,007.99	0.00	0.00	0.00	384,992.32
1973	128,936.68	0.00	0.00	0.00	7,115.44	0.00	0.00	0.00	306,701.90
1974	734.16	0.00	0.00	0.00	7,636.21	0.00	(39.19)	0.00	208,527.01
1975	19,361.54	27,135.12	0.00	0.00	7,479.86	10,483.01	37,522.21	20,728.75	2,294,966.34
1976	4,966.56	23,420.63	0.00	0.00	1,769.26	10,238.82	0.00	16,936.60	6,448,481.04
1977	4,029.22	65,783.62	0.00	0.00	1,807.89	34,627.36	0.00	6,425.46	2,086,862.02
1978	437.67	144,439.92	0.00	0.00	749.89	97,560.85	2,857.17	371,839.42	3,405,487.59
1979	1,203.93	322,864.38	0.00	0.00	602.04	148,043.01	0.00	114,289.33	4,731,100.94
1980	277.36	154,750.33	0.00	0.00	103.86	79,447.00	0.00	116,384.65	5,870,155.32
1981	235.04	262,234.57	0.00	0.00	230.74	208,838.74	0.00	(21,968.48)	4,378,265.35
1982	130.68	506,245.03	0.00	0.00	37.41	164,731.41	0.00	22,017.84	6,014,694.80
1983	1.17	170,405.60	0.00	0.00	0.44	71,626.77	0.00	76.39	7,127,107.12
1984	0.00	302,665.07	0.00	0.00	0.00	271,932.75	0.00	17,809.03	8,707,131.77
1985	6.55	317,051.26	0.00	0.00	4.93	186,209.34	0.00	(129,147.81)	9,080,047.76
1986	990.66	104,376.40	0.00	0.00	76.60	20,097.11	0.00	5,242.29	5,455,613.26
1987	0.00	50,339.71	0.00	0.00	0.00	70,780.94	0.00	7,283.37	3,385,845.20
1988	0.00	17,760.21	0.00	0.00	0.00	(868.80)	0.00	0.00	937,156.53
1989	0.00	47,535.51	0.00	0.00	0.00	(15,209.65)	0.00	196.35	370,624.22
1990	0.00	18,472.72	0.00	0.00	0.00	417.85	0.00	0.00	77,945.12
<b>TOTAL</b>	<b>163,831.55</b>	<b>2,535,480.08</b>	<b>0.00</b>	<b>0.00</b>	<b>34,271.86</b>	<b>1,358,956.51</b>	<b>40,340.19</b>	<b>548,113.19</b>	<b>71,462,313.79</b>

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	TOTAL TRANSMISSION	4%	10%	TOTAL DISTRIBUTION	4%	10%
	TRANSMISSION AGL LIFE 30.77	TRANSMISSION AGL LIFE 30.77		DISTRIBUTION AGL LIFE 30.77	DISTRIBUTION AGL LIFE 30.77		GENERAL AGL LIFE 30.77	GENERAL AGL LIFE 30.77
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
GENERATION PER BOOKS								
1971	57,716.46	0.00	57,716.46	437,792.22	0.00	437,792.22	18,060.19	0.00
1972	680,412.61	0.00	680,412.61	1,133,068.32	0.00	1,133,068.32	67,274.84	0.00
1973	158,549.24	0.00	158,549.24	1,123,160.02	0.00	1,123,160.02	59,667.39	0.00
1974	366,421.54	0.00	366,421.54	1,184,903.53	0.00	1,184,903.53	51,070.39	0.00
1975	296,166.91	415,076.68	711,243.59	898,160.45	1,258,768.09	2,156,928.54	28,988.36	40,627.05
1976	275,644.55	377,005.76	652,650.31	696,871.12	1,116,410.11	1,813,281.23	44,677.65	119,507.38
1977	72,729.06	480,504.15	553,233.21	307,508.96	2,161,376.16	2,468,885.12	12,240.02	215,848.39
1978	242.54	316,278.11	316,520.65	70,241.86	4,453,197.66	4,523,439.52	4,571.14	637,683.04
1979	23,969.47	3,676,930.51	3,700,899.98	17,844.64	4,279,473.44	4,297,318.08	1,132.83	562,625.63
1980	4,752.41	1,021,079.26	1,025,831.67	11,303.28	3,242,679.51	3,253,982.79	2,303.26	718,879.72
1981	1,514.41	1,299,758.90	1,301,273.31	2,735.91	2,891,291.40	2,894,027.31	361.73	452,004.63
1982	19.73	267,765.21	267,784.94	1,269.75	4,920,024.44	4,921,294.19	478.71	1,688,028.13
1983	2.17	321,867.74	321,869.91	41.36	2,882,541.50	2,882,582.86	12.01	751,371.09
1984	0.00	542,557.11	542,557.11	0.00	3,276,191.19	3,276,191.19	0.00	608,912.19
1985	20.06	777,579.79	777,599.85	118.22	3,820,406.82	3,820,525.04	24.24	727,970.30
1986	750.64	102,141.07	102,891.71	4,589.81	498,767.64	503,357.45	574.29	73,922.72
1987	0.00	241,259.31	241,259.31	0.00	254,353.98	254,353.98	0.00	45,618.60
1988	0.00	(9,110.42)	(9,110.42)	0.00	92,181.51	92,181.51	0.00	46,641.24
1989	0.00	257,804.33	257,804.33	0.00	(40,414.64)	(40,414.64)	0.00	51,317.56
1990	0.00	(4,840.15)	(4,840.15)	0.00	51,901.47	51,901.47	0.00	(706.53)
<b>TOTAL</b>	<b>1,938,911.80</b>	<b>10,083,657.36</b>	<b>12,022,569.16</b>	<b>5,889,609.45</b>	<b>35,159,150.28</b>	<b>41,048,759.73</b>	<b>291,437.05</b>	<b>6,740,251.14</b>
UNAMORTIZED BALANCE PER BOOKS @ 12/31/95								
1971	17,283.37	0.00	17,283.37	131,098.23	0.00	131,098.23	5,408.18	0.00
1972	224,319.13	0.00	224,319.13	373,551.13	0.00	373,551.13	22,179.24	0.00
1973	56,947.56	0.00	56,947.56	403,415.51	0.00	403,415.51	21,431.27	0.00
1974	142,234.28	0.00	142,234.28	459,945.40	0.00	459,945.40	19,824.07	0.00
1975	123,441.90	173,003.30	296,445.20	374,351.85	524,652.55	899,004.40	12,082.31	16,933.27
1976	122,704.20	167,988.06	290,692.26	310,214.78	497,967.97	808,182.75	19,888.43	53,323.47
1977	34,422.74	229,093.53	263,516.27	145,544.30	1,026,343.79	1,171,888.09	5,793.21	102,544.75
1978	121.58	160,144.85	160,266.43	35,211.23	2,237,679.01	2,272,890.24	2,291.45	320,346.84
1979	12,683.22	1,948,407.51	1,961,090.73	9,442.33	2,275,924.81	2,285,367.14	599.42	299,123.43
1980	2,646.57	571,135.24	573,781.81	6,294.69	1,811,170.33	1,817,465.02	1,282.68	400,952.89
1981	885.25	761,727.64	762,612.89	1,599.28	1,697,040.94	1,698,640.22	211.46	265,095.14
1982	12.07	167,226.07	167,238.14	777.28	3,020,353.93	3,021,131.21	293.04	1,034,330.27
1983	1.39	212,688.25	212,689.64	26.46	1,857,735.94	1,857,762.40	7.67	482,255.16
1984	0.00	365,014.29	365,014.29	0.00	2,200,924.15	2,200,924.15	0.00	408,203.36
1985	13.93	550,498.74	550,512.67	82.11	2,674,643.55	2,674,725.66	16.84	508,231.88
1986	541.96	74,343.11	74,885.07	3,313.82	363,052.41	366,366.23	414.64	54,371.05
1987	0.00	181,255.86	181,255.86	0.00	191,818.15	191,818.15	0.00	34,965.07
1988	0.00	(6,579.94)	(6,579.94)	0.00	71,519.61	71,519.61	0.00	36,325.03
1989	0.00	207,278.06	207,278.06	0.00	(32,493.90)	(32,493.90)	0.00	41,259.99
1990	0.00	(4,023.63)	(4,023.63)	0.00	43,145.90	43,145.90	0.00	(587.35)
<b>TOTAL</b>	<b>738,259.15</b>	<b>5,759,200.94</b>	<b>6,497,460.09</b>	<b>2,254,868.40</b>	<b>20,461,479.14</b>	<b>22,716,347.54</b>	<b>111,723.91</b>	<b>4,057,674.25</b>

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	TOTAL TRANSMISSION	4%	10%	TOTAL DISTRIBUTION	4%	10%
	TRANSMISSION AGL LIFE 30.77	TRANSMISSION AGL LIFE 30.77		DISTRIBUTION AGL LIFE 30.77	DISTRIBUTION AGL LIFE 30.77		GENERAL AGL LIFE 30.77	GENERAL AGL LIFE 30.77
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
AMORTIZATION 1996								
1971	2,995.38	0.00	2,995.38	22,720.66	0.00	22,720.66	937.29	0.00
1972	33,134.29	0.00	33,134.29	55,177.42	0.00	55,177.42	3,276.11	0.00
1973	7,329.16	0.00	7,329.16	51,919.63	0.00	51,919.63	2,758.21	0.00
1974	16,218.28	0.00	16,218.28	52,445.31	0.00	52,445.31	2,260.44	0.00
1975	12,634.79	17,707.60	30,342.39	38,316.46	53,700.36	92,016.82	1,236.67	1,733.19
1976	11,393.15	15,597.78	26,990.93	28,803.60	46,236.58	75,040.18	1,846.65	4,951.11
1977	2,924.62	19,464.19	22,388.81	12,365.70	87,199.98	99,565.68	492.20	8,712.38
1978	9.52	12,540.71	12,550.23	2,757.34	175,229.37	177,986.71	179.44	25,085.89
1979	921.08	141,496.55	142,417.63	685.72	165,281.40	165,967.12	43.53	21,722.83
1980	179.19	38,668.60	38,847.79	426.18	122,624.94	123,051.12	86.84	27,146.44
1981	56.14	48,302.32	48,358.46	101.41	107,611.98	107,713.39	13.41	16,810.09
1982	0.72	9,971.74	9,972.46	46.35	180,104.59	180,150.94	17.47	61,677.42
1983	0.08	11,968.95	11,969.03	1.49	104,543.38	104,544.87	0.43	27,138.73
1984	0.00	19,446.69	19,446.69	0.00	117,257.55	117,257.55	0.00	21,747.65
1985	0.70	27,845.16	27,845.86	4.15	135,287.99	135,292.14	0.85	25,707.23
1986	26.09	3,579.35	3,605.44	159.55	17,479.65	17,639.20	19.96	2,617.77
1987	0.00	8,325.95	8,325.95	0.00	8,811.12	8,811.12	0.00	1,606.11
1988	0.00	(288.97)	(288.97)	0.00	3,140.96	3,140.96	0.00	1,595.30
1989	0.00	8,720.15	8,720.15	0.00	(1,367.01)	(1,367.01)	0.00	1,735.80
1990	0.00	(162.44)	(162.44)	0.00	1,741.86	1,741.86	0.00	(23.71)
<b>TOTAL</b>	<b>87,823.19</b>	<b>383,184.33</b>	<b>471,007.52</b>	<b>265,930.97</b>	<b>1,324,884.70</b>	<b>1,590,815.67</b>	<b>13,169.50</b>	<b>249,964.23</b>
UNAMORTIZED BALANCE PER BOOKS ● 12/31/96								
1971	14,287.99	0.00	14,287.99	108,377.57	0.00	108,377.57	4,470.89	0.00
1972	191,184.84	0.00	191,184.84	318,373.71	0.00	318,373.71	18,903.13	0.00
1973	49,618.40	0.00	49,618.40	351,495.88	0.00	351,495.88	18,673.06	0.00
1974	126,016.00	0.00	126,016.00	407,500.09	0.00	407,500.09	17,563.63	0.00
1975	110,807.11	155,295.70	266,102.81	336,035.39	470,952.19	806,987.58	10,845.64	15,200.08
1976	111,311.05	152,390.28	263,701.33	281,411.18	451,731.39	733,142.57	18,041.78	48,372.36
1977	31,498.12	209,629.34	241,127.46	133,178.60	939,143.81	1,072,322.41	5,301.01	93,832.37
1978	112.06	147,604.14	147,716.20	32,453.89	2,062,449.64	2,094,903.53	2,112.01	295,260.95
1979	11,762.14	1,806,910.96	1,818,673.10	8,756.61	2,110,643.41	2,119,400.02	555.89	277,400.60
1980	2,467.38	532,466.64	534,934.02	5,868.51	1,688,545.39	1,694,413.90	1,195.84	373,806.45
1981	829.11	713,425.32	714,254.43	1,497.87	1,589,428.96	1,590,926.83	198.05	248,285.05
1982	11.35	157,254.33	157,265.68	730.93	2,840,249.34	2,840,980.27	275.57	972,652.85
1983	1.31	200,719.30	200,720.61	24.97	1,753,192.56	1,753,217.53	7.24	455,116.43
1984	0.00	345,567.60	345,567.60	0.00	2,083,666.60	2,083,666.60	0.00	386,455.71
1985	13.23	522,653.58	522,666.81	77.96	2,539,355.56	2,539,433.52	15.99	482,524.65
1986	515.87	70,763.76	71,279.63	3,154.27	345,572.76	348,727.03	394.68	51,753.28
1987	0.00	172,929.91	172,929.91	0.00	183,007.03	183,007.03	0.00	33,358.96
1988	0.00	(6,290.97)	(6,290.97)	0.00	68,378.65	68,378.65	0.00	34,729.73
1989	0.00	198,557.91	198,557.91	0.00	(31,126.89)	(31,126.89)	0.00	39,524.19
1990	0.00	(3,861.19)	(3,861.19)	0.00	41,404.04	41,404.04	0.00	(563.64)
<b>TOTAL</b>	<b>650,435.96</b>	<b>5,376,016.61</b>	<b>6,026,452.57</b>	<b>1,988,937.43</b>	<b>19,136,594.44</b>	<b>21,125,531.87</b>	<b>98,554.41</b>	<b>3,807,710.02</b>

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	TOTAL GENERAL	TOTAL RATEMAKING	4%	10%	4%	10%	4%
	TRANSP/GEN AGL LIFE 11.16	TRANSP/GEN AGL LIFE 11.16			WARWICK RET YR 2003 REM LIFE 4.25	WARWICK RET YR 2003 REM LIFE 4.25	B I UNIT 3 RET YR 2013 REM LIFE 18.00	B I UNIT 3 RET YR 2013 REM LIFE 18.00	B I UNIT 4 RET YR 2013 REM LIFE 18.00
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
GENERATION PER BOOKS									
1971	5,066.00	0.00	23,126.19	1,200,072.83	3,090.00	0.00	0.00	0.00	0.00
1972	60,517.74	0.00	127,792.58	3,184,449.93	68,677.13	0.00	0.00	0.00	0.00
1973	36,091.09	0.00	95,758.48	2,342,847.58	225,071.08	0.00	241,895.67	0.00	0.00
1974	21,280.00	0.00	72,350.39	2,185,704.08	59,388.72	0.00	203,411.48	0.00	990,902.55
1975	22,092.89	0.00	91,708.30	9,317,017.45	13,984.49	188,923.94	0.00	0.00	0.00
1976	(2,897.22)	67,735.54	229,023.35	18,525,422.25	0.00	335,938.84	0.00	20,515.00	0.00
1977	0.00	115,738.92	343,827.33	7,997,506.93	0.00	215,860.60	0.00	25,071.67	0.00
1978	0.00	122,137.36	764,391.54	13,940,499.69	0.00	254,428.89	0.00	8,618.67	0.00
1979	0.00	56,511.28	620,269.74	18,292,298.48	0.00	183,786.68	0.00	716.00	0.00
1980	0.00	66,311.23	787,494.21	16,466,903.77	0.00	326,827.02	0.00	17,836.71	0.00
1981	0.00	506,194.74	958,561.10	13,102,844.31	0.00	293,986.77	0.00	1,474.50	0.00
1982	0.00	153,304.07	1,841,810.91	18,151,711.68	0.00	779,179.27	0.00	70,970.85	0.00
1983	0.00	366,369.73	1,117,752.83	16,078,163.51	0.00	892,015.21	0.00	1,262.99	0.00
1984	0.00	236,777.43	845,689.62	18,792,514.48	0.00	392,643.72	0.00	3,476.99	0.00
1985	0.00	211,851.94	939,846.48	19,242,154.27	0.00	690,592.87	0.00	996.00	0.00
1986	0.00	130,005.94	204,502.95	9,073,893.81	0.00	170,018.97	0.00	(7,722.00)	0.00
1987	0.00	192.34	45,810.94	5,452,327.17	0.00	19,662.85	0.00	0.00	0.00
1988	0.00	0.00	46,641.24	1,487,115.91	0.00	359.21	0.00	0.00	0.00
1989	0.00	0.00	51,317.56	765,171.98	0.00	(2,299.36)	0.00	0.00	0.00
1990	0.00	0.00	(706.53)	138,603.74	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>142,150.50</b>	<b>2,033,130.52</b>	<b>9,206,969.21</b>	<b>195,737,223.85</b>	<b>370,211.42</b>	<b>4,741,925.48</b>	<b>445,307.15</b>	<b>143,217.38</b>	<b>990,902.55</b>
UNAMORTIZED BALANCE PER BOOKS ● 12/31/95									
1971	0.00	0.00	5,408.18	357,848.47	237.23	0.00	0.00	0.00	0.00
1972	0.00	0.00	22,179.24	1,029,901.19	6,779.11	0.00	0.00	0.00	0.00
1973	0.00	0.00	21,431.27	835,034.21	27,153.74	0.00	90,131.68	0.00	0.00
1974	0.00	0.00	19,824.07	845,282.82	8,467.68	0.00	81,377.76	0.00	396,425.17
1975	0.00	0.00	29,015.58	3,645,144.81	2,300.66	31,081.04	0.00	0.00	0.00
1976	0.00	0.00	73,211.90	8,210,801.30	0.00	62,636.33	0.00	9,330.51	0.00
1977	0.00	0.00	108,337.96	3,800,654.77	0.00	44,982.56	0.00	12,087.68	0.00
1978	0.00	0.00	322,638.29	6,517,270.60	0.00	56,600.71	0.00	4,390.38	0.00
1979	0.00	0.00	299,722.85	9,742,002.51	0.00	46,361.68	0.00	384.25	0.00
1980	0.00	0.00	402,235.57	9,127,671.41	0.00	89,613.86	0.00	10,057.80	0.00
1981	0.00	0.00	265,306.60	7,502,309.48	0.00	87,058.01	0.00	871.56	0.00
1982	0.00	0.00	1,034,623.31	11,154,269.76	0.00	247,829.27	0.00	43,879.94	0.00
1983	0.00	0.00	482,262.83	10,268,574.10	0.00	303,285.17	0.00	815.20	0.00
1984	0.00	0.00	408,203.36	12,578,906.77	0.00	142,111.72	0.00	2,338.70	0.00
1985	0.00	0.00	508,248.72	13,570,241.02	0.00	265,098.55	0.00	696.97	0.00
1986	0.00	6,981.80	61,767.49	6,432,928.45	0.00	68,994.80	0.00	(5,613.24)	0.00
1987	0.00	26.31	34,991.38	4,005,955.92	0.00	8,410.62	0.00	0.00	0.00
1988	0.00	0.00	36,325.03	1,128,103.51	0.00	161.53	0.00	0.00	0.00
1989	0.00	0.00	41,259.99	618,631.04	0.00	(1,084.40)	0.00	0.00	0.00
1990	0.00	0.00	(587.35)	120,680.76	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>7,008.11</b>	<b>4,176,406.27</b>	<b>111,492,212.90</b>	<b>44,938.42</b>	<b>1,455,141.45</b>	<b>171,509.44</b>	<b>79,239.75</b>	<b>396,425.17</b>

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	4%	10%	TOTAL GENERAL	TOTAL RATEMAKING	4%	10%	4%	10%	4%
	TRANSP/GEN AGL LIFE 11.16	TRANSP/GEN AGL LIFE 11.16			WARWICK RET YR 2003 REM LIFE 4.25	WARWICK RET YR 2003 REM LIFE 4.25	B I UNIT 3 RET YR 2013 REM LIFE 18.00	B I UNIT 3 RET YR 2013 REM LIFE 18.00	B I UNIT 4 RET YR 2013 REM LIFE 18.00
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
AMORTIZATION 1996									
1971	0.00	0.00	937.29	40,103.84	55.82	0.00	0.00	0.00	0.00
1972	0.00	0.00	3,276.11	116,447.19	1,595.08	0.00	0.00	0.00	0.00
1973	0.00	0.00	2,758.21	108,544.97	6,389.12	0.00	5,007.32	0.00	0.00
1974	0.00	0.00	2,260.44	85,676.09	1,992.40	0.00	4,520.99	0.00	22,023.62
1975	0.00	0.00	2,969.86	251,042.36	541.33	7,313.19	0.00	0.00	0.00
1976	0.00	0.00	6,797.76	699,062.22	0.00	14,737.96	0.00	518.36	0.00
1977	0.00	0.00	9,204.58	301,209.50	0.00	10,584.13	0.00	671.54	0.00
1978	0.00	0.00	25,265.33	571,790.32	0.00	13,788.40	0.00	243.91	0.00
1979	0.00	0.00	21,766.36	794,871.96	0.00	10,908.63	0.00	21.35	0.00
1980	0.00	0.00	27,233.28	653,165.88	0.00	21,085.61	0.00	558.77	0.00
1981	0.00	0.00	16,823.50	570,379.77	0.00	20,484.24	0.00	48.42	0.00
1982	0.00	0.00	61,694.89	1,168,400.59	0.00	58,312.77	0.00	-2,437.77	0.00
1983	0.00	0.00	27,139.16	732,405.17	0.00	71,361.22	0.00	45.29	0.00
1984	0.00	0.00	21,747.65	1,056,085.09	0.00	33,438.05	0.00	129.93	0.00
1985	0.00	0.00	25,708.08	945,552.29	0.00	62,376.13	0.00	38.72	0.00
1986	0.00	6,018.79	8,656.52	504,197.56	0.00	16,234.07	0.00	(311.85)	0.00
1987	0.00	12.18	1,618.29	230,800.69	0.00	1,978.97	0.00	0.00	0.00
1988	0.00	0.00	1,595.30	94,129.57	0.00	38.01	0.00	0.00	0.00
1989	0.00	0.00	1,735.80	41,051.61	0.00	(255.15)	0.00	0.00	0.00
1990	0.00	0.00	(23.71)	5,756.43	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	0.00	6,030.97	269,164.70	8,970,673.10	10,573.75	342,386.23	9,528.31	4,402.21	22,023.62
UNAMORTIZED BALANCE PER BOOKS @ 12/31/96									
1971	0.00	0.00	4,470.89	317,744.63	181.41	0.00	0.00	0.00	0.00
1972	0.00	0.00	18,903.13	913,454.00	5,184.03	0.00	0.00	0.00	0.00
1973	0.00	0.00	18,673.06	726,489.24	20,764.62	0.00	85,124.36	0.00	0.00
1974	0.00	0.00	17,563.63	759,606.73	6,475.28	0.00	76,856.77	0.00	374,401.55
1975	0.00	0.00	26,045.72	3,394,102.45	1,759.33	23,767.85	0.00	0.00	0.00
1976	0.00	0.00	66,414.14	7,511,739.08	0.00	47,898.37	0.00	8,812.15	0.00
1977	0.00	0.00	99,133.38	3,499,445.27	0.00	34,398.43	0.00	11,416.14	0.00
1978	0.00	0.00	297,372.96	5,945,480.28	0.00	44,812.31	0.00	4,146.47	0.00
1979	0.00	0.00	277,956.49	8,947,130.55	0.00	35,453.05	0.00	362.90	0.00
1980	0.00	0.00	375,002.29	8,474,505.53	0.00	68,528.25	0.00	9,499.03	0.00
1981	0.00	0.00	248,483.10	6,931,929.71	0.00	66,573.77	0.00	823.14	0.00
1982	0.00	0.00	972,928.42	9,985,869.17	0.00	189,516.50	0.00	41,442.17	0.00
1983	0.00	0.00	455,123.67	9,536,168.93	0.00	231,923.95	0.00	769.91	0.00
1984	0.00	0.00	386,455.71	11,522,821.68	0.00	108,673.67	0.00	2,208.77	0.00
1985	0.00	0.00	482,540.64	12,624,688.73	0.00	202,722.42	0.00	658.25	0.00
1986	0.00	963.01	53,110.97	5,928,730.89	0.00	52,760.73	0.00	(5,301.39)	0.00
1987	0.00	14.13	33,373.09	3,775,155.23	0.00	6,431.65	0.00	0.00	0.00
1988	0.00	0.00	34,729.73	1,033,973.94	0.00	123.52	0.00	0.00	0.00
1989	0.00	0.00	39,524.19	577,579.43	0.00	(829.25)	0.00	0.00	0.00
1990	0.00	0.00	(563.64)	114,924.33	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	0.00	977.14	3,907,241.57	102,521,539.80	34,364.67	1,112,755.22	161,981.13	74,837.54	374,401.55

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	10%	4%	10%	4%	10%	TOTAL COLD STORAGE	GRAND TOTAL PER BOOKS
	B I UNIT 4 RET YR 2013 REM LIFE	PHILLIPS STA RET YR 2005 REM LIFE	PHILLIPS STA RET YR 2005 REM LIFE	PHILLIPS SCRB RET YR 2005 REM LIFE	PHILLIPS SCRB RET YR 2005 REM LIFE		
	(54)	(55)	(56)	(57)	(58)	(59)	(60)
GENERATION PER BOOKS							
1971	0.00	22,670.00	0.00	0.00	0.00	25,760.00	1,225,832.83
1972	0.00	2,043.00	0.00	0.00	0.00	70,720.13	3,255,170.06
1973	0.00	18,431.00	0.00	0.00	0.00	485,397.75	2,828,245.33
1974	0.00	40,423.00	0.00	393,231.00	0.00	1,687,356.75	3,873,060.83
1975	0.00	3,997.00	43,967.00	0.00	0.00	250,872.43	9,567,889.88
1976	0.00	0.00	48,717.00	0.00	0.00	405,170.84	18,930,593.09
1977	0.00	0.00	127,582.00	0.00	0.00	368,514.27	8,366,021.20
1978	0.00	0.00	383,514.00	0.00	1,284,769.00	1,931,330.56	15,871,830.25
1979	0.00	0.00	813,519.00	0.00	6,161.00	1,004,182.68	19,296,481.16
1980	2,234.88	0.00	58,940.00	0.00	23,753.00	429,591.61	16,896,495.38
1981	161,452.51	0.00	43,272.00	0.00	157,596.00	657,781.78	13,760,626.09
1982	296,422.46	0.00	312,738.00	0.00	48,698.00	1,508,008.58	19,659,720.26
1983	6,432.04	0.00	24,095.00	0.00	34,492.00	958,297.24	17,036,460.75
1984	1,110.04	0.00	27,206.00	0.00	5,915.00	430,351.75	19,222,866.23
1985	0.00	0.00	61,693.00	0.00	469,387.00	1,222,668.87	20,464,823.14
1986	0.00	0.00	53,482.00	0.00	27,104.00	242,882.97	9,316,776.78
1987	0.00	0.00	0.00	0.00	0.00	19,662.85	5,471,990.02
1988	0.00	0.00	20,491.53	0.00	22,787.19	43,637.93	1,530,753.84
1989	0.00	0.00	(324.96)	0.00	465.36	(2,158.96)	763,013.02
1990	0.00	0.00	0.00	0.00	0.00	0.00	138,603.74
<b>TOTAL</b>	<b>467,651.93</b>	<b>87,564.00</b>	<b>2,018,891.57</b>	<b>393,231.00</b>	<b>2,081,127.55</b>	<b>11,740,030.03</b>	<b>207,477,253.88</b>
UNAMORTIZED BALANCE PER BOOKS • 12/31/95							
1971	0.00	7,254.60	0.00	0.00	0.00	7,491.83	365,340.30
1972	0.00	709.71	0.00	0.00	0.00	7,488.82	1,037,390.01
1973	0.00	6,906.39	0.00	0.00	0.00	124,191.81	959,226.02
1974	0.00	16,250.08	0.00	21,966.56	0.00	524,487.25	1,369,770.07
1975	0.00	1,715.71	18,872.91	0.00	0.00	53,970.32	3,699,115.13
1976	0.00	0.00	22,238.09	0.00	0.00	94,204.93	8,305,006.23
1977	0.00	0.00	61,708.28	0.00	0.00	118,778.52	3,919,433.29
1978	0.00	0.00	195,920.75	0.00	283,174.15	542,085.99	7,059,356.59
1979	0.00	0.00	437,691.24	0.00	1,620.51	486,057.68	10,228,060.19
1980	1,260.21	0.00	33,311.35	0.00	7,267.08	141,510.30	9,269,181.71
1981	95,432.98	0.00	25,630.60	0.00	55,015.66	264,008.81	7,766,318.29
1982	183,272.44	0.00	193,723.49	0.00	19,110.32	687,815.46	11,842,085.22
1983	4,151.61	0.00	15,578.96	0.00	15,035.20	338,866.14	10,607,440.24
1984	746.63	0.00	18,328.07	0.00	2,836.26	166,361.38	12,745,268.15
1985	0.00	0.00	43,233.44	0.00	245,582.99	554,611.95	14,124,852.97
1986	0.00	0.00	38,928.68	0.00	15,367.39	117,677.63	6,550,606.08
1987	0.00	0.00	0.00	0.00	0.00	8,410.62	4,014,366.54
1988	0.00	0.00	16,025.78	0.00	14,919.57	31,106.88	1,159,210.39
1989	0.00	0.00	(262.93)	0.00	325.14	(1,022.19)	617,608.85
1990	0.00	0.00	0.00	0.00	0.00	0.00	120,680.76
<b>TOTAL</b>	<b>284,863.87</b>	<b>32,836.49</b>	<b>1,120,928.71</b>	<b>21,966.56</b>	<b>660,254.27</b>	<b>4,268,104.13</b>	<b>115,760,317.03</b>

ACCUMULATED AND UNAMORTIZED INVESTMENT TAX CREDITS  
BY VINTAGE YEAR, AMORTIZATION AND PERCENTAGE RATE  
AT DECEMBER 31, 1996

VINTAGE YEAR	10%	4%	10%	4%	10%	TOTAL COLD STORAGE	GRAND TOTAL PER BOOKS
	B I UNIT 4 RET YR 2013 REM LIFE	PHILLIPS STA RET YR 2005 REM LIFE	PHILLIPS STA RET YR 2005 REM LIFE	PHILLIPS SCRIB RET YR 2005 REM LIFE	PHILLIPS SCRIB RET YR 2005 REM LIFE		
	(54)	(55)	(56)	(57)	(58)	(59)	(60)
AMORTIZATION 1996							
1971	0.00	725.46	0.00	0.00	0.00	781.28	40,885.12
1972	0.00	70.97	0.00	0.00	0.00	1,666.05	118,113.24
1973	0.00	690.64	0.00	0.00	0.00	12,087.08	120,632.05
1974	0.00	1,625.01	0.00	2,196.66	0.00	32,358.68	118,034.77
1975	0.00	171.57	1,887.29	0.00	0.00	9,913.38	260,955.74
1976	0.00	0.00	2,223.81	0.00	0.00	17,480.13	716,542.35
1977	0.00	0.00	6,170.83	0.00	0.00	17,426.50	318,636.00
1978	0.00	0.00	19,592.08	0.00	28,317.42	61,941.81	633,732.13
1979	0.00	0.00	43,769.12	0.00	162.05	54,861.15	849,733.11
1980	70.01	0.00	3,331.14	0.00	726.71	25,772.24	678,938.12
1981	5,301.83	0.00	2,563.06	0.00	5,501.57	33,899.12	604,278.89
1982	10,181.80	0.00	19,372.35	0.00	1,911.03	92,215.72	1,260,616.31
1983	230.65	0.00	1,557.90	0.00	1,503.52	74,698.58	807,103.75
1984	41.48	0.00	1,832.81	0.00	283.63	35,725.90	1,091,810.99
1985	0.00	0.00	4,323.34	0.00	24,558.30	91,296.49	1,036,848.78
1986	0.00	0.00	3,892.87	0.00	1,536.74	21,351.83	525,549.39
1987	0.00	0.00	0.00	0.00	0.00	1,978.97	232,779.66
1988	0.00	0.00	1,602.58	0.00	1,491.96	3,132.55	97,262.12
1989	0.00	0.00	(26.29)	0.00	32.51	(248.93)	40,802.68
1990	0.00	0.00	0.00	0.00	0.00	0.00	5,756.43
<b>TOTAL</b>	<b>15,825.77</b>	<b>3,283.65</b>	<b>112,092.89</b>	<b>2,196.66</b>	<b>66,025.44</b>	<b>588,338.53</b>	<b>9,559,011.63</b>
UNAMORTIZED BALANCE PER BOOKS • 12/31/96							
1971	0.00	6,529.14	0.00	0.00	0.00	6,710.55	324,455.18
1972	0.00	638.74	0.00	0.00	0.00	5,822.77	919,276.77
1973	0.00	6,215.75	0.00	0.00	0.00	112,104.73	838,593.97
1974	0.00	14,625.07	0.00	19,769.90	0.00	492,128.57	1,251,735.30
1975	0.00	1,544.14	16,985.62	0.00	0.00	44,056.94	3,438,159.39
1976	0.00	0.00	20,014.28	0.00	0.00	76,724.80	7,588,463.88
1977	0.00	0.00	55,537.45	0.00	0.00	101,352.02	3,600,797.29
1978	0.00	0.00	176,328.67	0.00	254,856.73	480,144.18	6,425,624.46
1979	0.00	0.00	393,922.12	0.00	1,458.46	431,196.53	9,378,327.08
1980	1,190.20	0.00	29,980.21	0.00	6,540.37	115,738.06	8,590,243.59
1981	90,131.15	0.00	23,067.54	0.00	49,514.09	230,109.69	7,162,039.40
1982	173,090.64	0.00	174,351.14	0.00	17,199.29	595,599.74	10,581,468.91
1983	3,920.96	0.00	14,021.06	0.00	13,531.68	264,167.56	9,800,336.49
1984	705.15	0.00	16,495.26	0.00	2,552.63	130,635.48	11,653,457.16
1985	0.00	0.00	38,910.10	0.00	221,024.69	463,315.46	13,088,004.19
1986	0.00	0.00	35,035.81	0.00	13,830.65	96,325.80	6,025,056.69
1987	0.00	0.00	0.00	0.00	0.00	6,431.65	3,781,586.88
1988	0.00	0.00	14,423.20	0.00	13,427.61	27,974.33	1,061,948.27
1989	0.00	0.00	(236.64)	0.00	292.63	(773.26)	576,806.17
1990	0.00	0.00	0.00	0.00	0.00	0.00	114,924.33
<b>TOTAL</b>	<b>269,038.10</b>	<b>29,552.84</b>	<b>1,008,835.82</b>	<b>19,769.90</b>	<b>594,228.83</b>	<b>3,679,765.60</b>	<b>106,201,305.40</b>

DUQUESNE LIGHT COMPANY

D. Taxes

22. Submit a schedule which shows federal income tax refunds, plus interest -- net of taxes, received for the last five years due to prior year's claims.

Response:

During the past 5 years, the Company has not received any income tax refund from the Federal government due to prior years' claims. The only refunds received from the Federal government have been immediately following the close of the tax year and are strictly due to overpayments of estimated taxes during the year and are not due to prior years' claims.

The Company has maintained a rather aggressive tax posture over the years. This approach benefits the rate payer by minimizing the income taxes paid and charged to the customer, but results in few, if any, refunds due to prior years' claims. On the contrary, additional assessments of income tax are not uncommon. The Company has never included claims for additional income taxes in its rate case filings and has not done so in this case.

DUQUESNE LIGHT COMPANY

E. Depreciation

1. Provide the following in an electronic format:

(a) The aged plant data necessary to complete a service life study based on Plant Mortality Data through the end of the 12-month period immediately preceding the base year.

(b) The data necessary to calculate annual and accrued depreciation as of the end of the base year and the 12-month period immediately preceding the base year.

Response:

Enclosed are two 3 1/2" disks containing the following:

(a) Service Life Study data for life analysis purposes. These data are histories of retirements through 12/31/95, with survivors at 12/31/95, and are in the format used by the Gannett Fleming life analysis/depreciation software programs.

A disk is enclosed with files as follows:

Distribution data: DIST-95.DAT  
General Data: GEN-95.DAT  
Production data: PROD-95.DAT  
Transmission data: TRAN-95.DAT

(b) Aged data for annual and accrued depreciation calculations are provided on a second disk. Separate files provide data at 12/31/95 and at 12/31/96.

Indexes to the 12/31/96 data are attached as follows:

Non-Production Accounts pp. 2,3  
Production Accounts - Set A pp. 4,5,6  
Production Accounts - Set B pp. 7,8

The disk files are:

NON-PROD.95 NON-PROD. 96  
PROD. 95 PROD-A.96  
PROD-B.96

Note that the data for 1996 reflects the reclassification of specific general equipment to a "317/326/347" account at each plant. Also, the 1996 data reflects the Step-Up Transformer at each plant in a "318/327/348" account

**DUQUESNE LIGHT COMPANY - ELECTRIC PLANT IN SERVICE**  
**Accounts 101 & 106 - Original Cost At 12/31/1996**  
**Aged Survivors for Non-Production Accounts**

Col 1-5	Col 6-7	Col 8-9	Description	DLC Account
ID Acct	ID Group	ID Company		
30100	0	62	Organization	301.00
30200	0	62	Franchises & Consents	302.00
30310	0	62	Misc Intangible Costs	303.10
30320	0	62	Perry Intangible Costs	303.20
35010	0	62	Land In Fee	350.10
35020	0	62	Land Rights	350.20
35200	0	62	Structures & Improvements	352.00
35300	0	62	Station Equipment	353.00
35400	0	62	Towers & Fixtures	354.00
35500	0	62	Poles & Fixtures	355.00
35600	0	62	Overhead Conductors	356.00
35700	0	62	Underground Conduit	357.00
35800	0	62	Underground Conductors & Devices	358.00
35900	0	62	Roads & Trails	359.00
36010	0	62	Land In Fee	360.10
36020	0	62	Land Rights	360.20
36110	0	62	Structures & Improvements	361.10,.20
36210	0	62	Station Equip - Company Sta.	362.10,.19,.29,.30
36220	0	62	Station Equip - customer High Tension	362.20
36411	0	62	Poles, Towers, & Fixtures - Dated Ppty	364.11,.13,.31,.41
36412	0	62	Poles, Towers, & Fixtures - Undated Ppty	364.12,.32,.42
36501	0	62	Overhead Conductors & Devices - Dated Ppty	365.01
36502	0	62	Overhead Conductors & Devices - Undated Ppt	365.02
36600	0	62	Underground Conduit	366.00
36700	0	62	Underground Conductors & Devices	367.00
36810	0	62	Line Transformers -Pole Top - Material Only	368.10
36821	0	62	Line Transformers - Installations - Dated	368.21
36822	0	62	Line Transformers - Installations - Undated	368.22
36830	0	62	Line Transformers - Cust Low Tens Eq-UG Net	368.30,.40,.50,.60,.90
36870	0	62	Line Transformers - Underground Res. Distr.	368.70
36910	0	62	Services - Overhead	369.11
36920	0	62	Services - Underground	369.21,.22
37010	0	62	Meters - Instruments Only	370.10
37022	0	62	Meters - Installations	370.22
37030	0	62	Meters - Appurtenances & Associated Costs	370.31,.32
37100	0	62	installations On Customer Premises	371.00
37311	0	62	Street Lighting Equip -Outside - Dated	373.11,.13
37312	0	62	Street Lighting Equip -Outside - Dated	373.12
37320	0	62	Street Lighting Equip -Outside - Stations	373.20
38910	0	62	Land In Fee	389.10
38920	0	62	Land Rights	389.20
39010	0	62	Structures & Improvements	390.10
39020	0	62	Improvements To Leased Property	390.20
39110	0	62	Office Furniture	391.10
39120	0	62	E.D.P. Equipment	391.20

**DUQUESNE LIGHT COMPANY - ELECTRIC PLANT IN SERVICE**  
**Accounts 101 & 106 - Original Cost At 12/31/1996**  
**Aged Survivors for Non-Production Accounts**

Col 1-5	Col 6-7	Col 8-9	Description	DLC Account
ID Acct	ID Group	ID Company		
39130	0	62	Used Equipment	391.30
39210	0	62	Transportation Equip - Passenger Cars	392.10
39220	0	62	Transportation Equip - Other Than Cars	392.20, .30, .40
39300	0	62	Stores Equipment	393.00
39410	0	62	Tools, Shop, & Garage Equip - Shop	394.10
39420	0	62	Tools, Shop, & Garage Equip - Garage	394.20
39430	0	62	Tools, Shop, & Garage Equip - Other	394.30
39500	0	62	Laboratory Equipment	395.00
39600	0	62	Power operated Equipment	396.00
39710	0	62	Communication Equip - Supervisory	397.10
39721	0	62	Communication Equip - Telephone - Dated	397.21
39722	0	62	Communication Equip - Telephone - Undated	397.22
39740	0	62	Communication Equip - Radio	397.40
39750	0	62	Communication Equip - Rts in Other Co. Poles	397.50
39800	0	62	Miscellaneous Equipment	398.00
39020	1	62	Substation & Shops Building	390.20
39020	2	62	System Control Center	390.20
39020	3	62	Communications Building	390.20
39020	4	62	Manor Building Parking Lot	390.20
39020	5	62	One Oxford Centre	390.20
39020	6	62	Woods Run Office Building	390.20
39020	7	62	Woods Run Transportation Building	390.20
39020	8	62	Harrisburg Office Building	390.20
39020	9	62	Beaver Valley Mall Office	390.20
39020	10	62	Century III Mall Office	390.20
39020	11	62	411 Seventh Avenue	390.20
39020	12	62	McKinsey Sublease	390.20
39020	13	62	Ernst & Young Sublease	390.20
39020	14	62	Buchanon Ingersol Sublease	390.20

DUQUESNE LIGHT COMPANY - ELECTRIC PLANT IN SERVICE  
 Accounts 101 & 106 - Original Cost At 12/31/1996  
 Aged Survivors for Production Accounts - Set A

Col 1-5 ID Acct	Col 6-7 ID Group	Col 8-9 ID Company	Description	DLC Account	DLC Account	DLC Location Code
30109	8	62	MANSFIELD - UNIT #1	Land	310.10	100021
30109	9	62		Land Rights	310.20	100021
30109	11	62		Structures	311.00	100021
30109	12	62		Reactor	312.00	100021
30109	14	62		Turbogenerator	314.00	100021
30109	15	62		Accessory Electric Equip	315.00	100021
30109	16	62		Misc Power Plant Equip	316.00	100021
30109	1P	62		Step-Up Transformer - Acct 353	318.00	100021
30209	8	62	MANSFIELD - UNIT #2	Land	310.10	100024
30209	9	62		Land Rights	310.20	100024
30209	11	62		Structures	311.00	100024
30209	12	62		Reactor	312.00	100024
30209	14	62		Turbogenerator	314.00	100024
30209	15	62		Accessory Electric Equip	315.00	100024
30209	16	62		Misc Power Plant Equip	316.00	100024
30209	1P	62		Step-Up Transformer - Acct 353	318.00	100024
30309	8	62	MANSFIELD - UNIT #3	Land	310.10	100025
30309	9	62		Land Rights	310.20	100025
30309	11	62		Structures	311.00	100025
30309	12	62		Reactor	312.00	100025
30309	14	62		Turbogenerator	314.00	100025
30309	15	62		Accessory Electric Equip	315.00	100025
30309	16	62		Misc Power Plant Equip	316.00	100025
30309	1P	62		Step-Up Transformer - Acct 353	318.00	100025
30409	11	62	MANSFIELD - COMMON	Structures	311.00	100022
30409	12	62		Reactor	312.00	100022
30409	14	62		Turbogenerator	314.00	100022
30409	15	62		Accessory Electric Equip	315.00	100022
30409	16	62		Misc Power Plant Equip	316.00	100022
30509	8	62	MANSFIELD - SHARED	Land	310.10	100023
30509	9	62		Land Rights	310.20	100023
30509	11	62		Structures	311.00	100023
30509	12	62		Reactor	312.00	100023
30509	14	62		Turbogenerator	314.00	100023
30509	15	62		Accessory Electric Equip	315.00	100023
30509	16	62		Misc Power Plant Equip	316.00	100023
30609	11	62	MANSFIELD - SCRUBBER #1	Structures	311.00	110021
30609	12	62		Reactor	312.00	110021
30709	11	62	MANSFIELD - SCRUBBER #2	Structures	311.00	110024
30709	12	62		Reactor	312.00	110024
30809	11	62	MANSFIELD - SCRUBBER #3	Structures	311.00	110025
30809	12	62		Reactor	312.00	110025
30909	11	62	MANSFIELD SCRUBBERS-COMMON	Structures	311.00	110022
30909	12	62		Reactor	312.00	110022
30309	8	62	MANSFIELD SCRUBBERS-SHARED	Land	310.10	100023
30309	9	62		Land Rights	310.20	100023
30309	11	62		Structures	311.00	100023
30309	12	62		Reactor	312.00	100023
31109	8	62	EASTLAKE UNIT NO. 5	Land	310.10	100012
31109	9	62		Land Rights	310.20	100012
31109	11	62		Structures	311.00	100012
31109	12	62		Reactor	312.00	100012
31109	14	62		Turbogenerator	314.00	100012
31109	15	62		Accessory Electric Equip	315.00	100012
31109	16	62		Misc Power Plant Equip	316.00	100012
31109	1P	62		Step-Up Transformer - Acct 353	318.00	100012
32109	8	62	SAMMIS UNIT NO. 7	Land	310.10	100011
32109	9	62		Land Rights	310.20	100011
32109	11	62		Structures	311.00	100011
32109	12	62		Reactor	312.00	100011
32109	14	62		Turbogenerator	314.00	100011
32109	15	62		Accessory Electric Equip	315.00	100011
32109	16	62		Misc Power Plant Equip	316.00	100011
32109	1P	62		Step-Up Transformer - Acct 353	318.00	100011
33109	8	62	CHESWICK	Land	310.10	100010
33109	9	62		Land Rights	310.20	100010
33109	11	62		Structures	311.00	100010
33109	12	62		Reactor	312.00	100010
33109	14	62		Turbogenerator	314.00	100010
33109	15	62		Accessory Electric Equip	315.00	100010
33109	16	62		Misc Power Plant Equip	316.00	100010
33109	1A	62		391.1 Office Furn - Prod	316.00	100010
33109	1B	62		391.2 Office Equip - Prod	316.00	100010
33109	1C	62		393 Stores Equip - Prod	316.00	100010

DUQUESNE LIGHT COMPANY - ELECTRIC PLANT IN SERVICE  
 Accounts 101 & 106 - Original Cost At 12/31/1996  
 Aged Survivors for Production Accounts - Set A

Col 1-5 ID Acct	Col 6-7 ID Group	Col 8-9 ID Company	Description	DLC Account	DLC Account	DLC Location Code
33109	1D	62		394 Shop Equip - Prod	316.00	100010
33109	1E	62		395 Laboratory Equip - Prod	316.00	100010
33109	1F	62		397 Communication Equip - Prod	316.00	100010
33109	1G	62		398 Misc Equip - Gen'l	317.00	100010
33109	1H	62		391.1 Office Furn - Gen'l	317.00	100010
33109	1I	62		391.2 Office Equip - Gen'l	317.00	100010
33109	1J	62		393 Stores Equip - Gen'l	317.00	100010
33109	1K	62		394 Shop Equip - Gen'l	317.00	100010
33109	1L	62		395 Laboratory Equip - Gen'l	317.00	100010
33109	1M	62		397 Communication Equip - Gen'l	317.00	100010
33109	1N	62		398 Misc Equip - Gen'l	317.00	100010
33109	1P	62		Step-Up Transformer - Acct 353	318.00	100010
35109	8	62	ELRAMA	Land	310.10	600000
35109	9	62		Land Rights	310.20	600000
35109	11	62		Structures	311.00	600000
35109	12	62		Reactor	312.00	600000
35109	14	62		Turbogenerator	314.00	600000
35109	15	62		Accessory Electric Equip	315.00	600000
35109	16	62		Misc Power Plant Equip	316.00	600000
35109	1A	62		391.1 Office Furn - Prod	316.00	600000
35109	1B	62		391.2 Office Equip - Prod	316.00	600000
35109	1C	62		393 Stores Equip - Prod	316.00	600000
35109	1D	62		394 Shop Equip - Prod	316.00	600000
35109	1E	62		395 Laboratory Equip - Prod	316.00	600000
35109	1F	62		397 Communication Equip - Prod	316.00	600000
35109	1G	62		398 Misc Equip - Gen'l	317.00	600000
35109	1H	62		391.1 Office Furn - Gen'l	317.00	600000
35109	1I	62		391.2 Office Equip - Gen'l	317.00	600000
35109	1J	62		393 Stores Equip - Gen'l	317.00	600000
35109	1K	62		394 Shop Equip - Gen'l	317.00	600000
35109	1L	62		395 Laboratory Equip - Gen'l	317.00	600000
35109	1M	62		397 Communication Equip - Gen'l	317.00	600000
35109	1N	62		398 Misc Equip - Gen'l	317.00	600000
35109	1P	62		Step-Up Transformer - Acct 353	318.00	600000
35409	8	62	ELRAMA SCRUBBERS	Land	310.10	610000
35409	9	62		Land Rights	310.20	610000
35409	11	62		Structures	311.00	610000
35409	12	62		Reactor	312.00	610000
35409	14	62		Turbogenerator	314.00	610000
35409	15	62		Accessory Electric Equip	315.00	610000
35409	16	62		Misc Power Plant Equip	316.00	610000
35409	1A	62		391.1 Office Furn - Prod	316.00	610000
35409	1B	62		391.2 Office Equip - Prod	316.00	610000
35409	1C	62		393 Stores Equip - Prod	316.00	610000
35409	1D	62		394 Shop Equip - Prod	316.00	610000
35409	1E	62		395 Laboratory Equip - Prod	316.00	610000
35409	1F	62		397 Communication Equip - Prod	316.00	610000
35409	1G	62		398 Misc Equip - Gen'l	317.00	610000
35409	1H	62		391.1 Office Furn - Gen'l	317.00	610000
35409	1I	62		391.2 Office Equip - Gen'l	317.00	610000
35409	1J	62		393 Stores Equip - Gen'l	317.00	610000
35409	1K	62		394 Shop Equip - Gen'l	317.00	610000
35409	1L	62		395 Laboratory Equip - Gen'l	317.00	610000
35409	1M	62		397 Communication Equip - Gen'l	317.00	610000
35409	1N	62		398 Misc Equip - Gen'l	317.00	610000
36109	8	62	PHILLIPS	Land	310.10	300000
36109	9	62		Land Rights	310.20	300000
36109	11	62		Structures	311.00	300000
36109	12	62		Reactor	312.00	300000
36109	14	62		Turbogenerator	314.00	300000
36109	15	62		Accessory Electric Equip	315.00	300000
36109	16	62		Misc Power Plant Equip	316.00	300000
36109	1A	62		391.1 Office Furn - Prod	316.00	300000
36109	1B	62		391.2 Office Equip - Prod	316.00	300000
36109	1C	62		393 Stores Equip - Prod	316.00	300000
36109	1D	62		394 Shop Equip - Prod	316.00	300000
36109	1E	62		395 Laboratory Equip - Prod	316.00	300000
36109	1F	62		397 Communication Equip - Prod	316.00	300000
36109	1G	62		398 Misc Equip - Gen'l	317.00	300000
36109	1H	62		391.1 Office Furn - Gen'l	317.00	300000
36109	1I	62		391.2 Office Equip - Gen'l	317.00	300000
36109	1J	62		393 Stores Equip - Gen'l	317.00	300000
36109	1K	62		394 Shop Equip - Gen'l	317.00	300000
36109	1L	62		395 Laboratory Equip - Gen'l	317.00	300000

DUQUESNE LIGHT COMPANY - ELECTRIC PLANT IN SERVICE  
 Accounts 101 & 106 - Original Cost At 12/31/1996  
Aged Survivors for Production Accounts - Set A

Col 1-5 ID Acct	Col 6-7 ID Group	Col 8-9 ID Company	Description	DLC Account	DLC Account	DLC Location Code
36109	1M	62		397 Communication Equip - Gen'l	317.00	300000
36109	1N	62		398 Misc Equip - Gen'l	317.00	300000
36109	1P	62		Step-Up Transformer - Acct 353	318.00	300000
36409	8	62	PHILLIPS SCRUBBERS	Land	310.10	310000
36409	9	62		Land Rights	310.20	310000
36409	11	62		Structures	311.00	310000
36409	12	62		Reactor	312.00	310000
36409	14	62		Turbogenerator	314.00	310000
36409	15	62		Accessory Electric Equip	315.00	310000
36409	16	62		Misc Power Plant Equip	316.00	310000
36409	1A	62		391.1 Office Furn - Prod	316.00	310000
36409	1B	62		391.2 Office Equip - Prod	316.00	310000
36409	1C	62		393 Stores Equip - Prod	316.00	310000
36409	1D	62		394 Shop Equip - Prod	316.00	310000
36409	1E	62		395 Laboratory Equip - Prod	316.00	310000
36409	1F	62		397 Communication Equip - Prod	316.00	310000
36409	1G	62		398 Misc Equip - Gen'l	317.00	310000
36409	1H	62		391.1 Office Furn - Gen'l	317.00	310000
36409	1I	62		391.2 Office Equip - Gen'l	317.00	310000
36409	1J	62		393 Stores Equip - Gen'l	317.00	310000
36409	1K	62		394 Shop Equip - Gen'l	317.00	310000
36409	1L	62		395 Laboratory Equip - Gen'l	317.00	310000
36409	1M	62		397 Communication Equip - Gen'l	317.00	310000
36409	1N	62		398 Misc Equip - Gen'l	317.00	310000

DUQUESNE LIGHT COMPANY - ELECTRIC PLANT IN SERVICE  
 Accounts 101 & 106 - Original Cost At 12/31/1996  
 Aged Survivors for Production Accounts - Set B

Col 1-5	Col 6-7	Col 8-9			DLC	DLC	DLC
ID	ID	ID	Description		Account	Account	Location
Acct	Group	Company					Code
37109	18	62	BEAVER VALLEY - UNIT #1	Land		320.10	100013
37109	19	62		Land Rights		320.20	100013
37109	21	62		Structures		321.00	100013
37109	22	62		Reactor		322.00	100013
37109	23	62		Turbogenerator		323.00	100013
37109	24	62		Accessory Electric Equip		324.00	100013
37109	25	62		Misc Power Plant Equip		325.00	100013
37109	2P	62		Step-Up Transformer - Acct 353		327.00	100013
37209	18	62	BEAVER VALLEY - UNIT #2	Land		320.10	100014
37209	19	62		Land Rights		320.20	100014
37209	21	62		Structures		321.00	100014
37209	22	62		Reactor		322.00	100014
37209	23	62		Turbogenerator		323.00	100014
37209	24	62		Accessory Electric Equip		324.00	100014
37209	25	62		Misc Power Plant Equip		325.00	100014
37209	2P	62		Step-Up Transformer - Acct 353		327.00	100014
37309	18	62	BEAVER VALLEY - COMMON FACILITIES	Land		320.10	100015
37309	19	62		Land Rights		320.20	100015
37309	21	62		Structures		321.00	100015
37309	22	62		Reactor		322.00	100015
37309	23	62		Turbogenerator		323.00	100015
37309	24	62		Accessory Electric Equip		324.00	100015
37309	25	62		Misc Power Plant Equip		325.00	100015
37309	2A	62		391.1 Office Furn - Prod		325.00	100015
37309	2B	62		391.2 Office Equip - Prod		325.00	100015
37309	2C	62		393 Stores Equip - Prod		325.00	100015
37309	2D	62		394 Shop Equip - Prod		325.00	100015
37309	2E	62		395 Laboratory Equip - Prod		325.00	100015
37309	2F	62		397 Communication Equip - Prod		325.00	100015
37309	2G	62		398 Misc Equip - Gen'l		326.00	100015
37309	2H	62		391.1 Office Furn - Gen'l		326.00	100015
37309	2I	62		391.2 Office Equip - Gen'l		326.00	100015
37309	2J	62		393 Stores Equip - Gen'l		326.00	100015
37309	2K	62		394 Shop Equip - Gen'l		326.00	100015
37309	2L	62		395 Laboratory Equip - Gen'l		326.00	100015
37309	2M	62		397 Communication Equip - Gen'l		326.00	100015
37309	2N	62		398 Misc Equip - Gen'l		326.00	100015
39109	43	62	BRUNOT ISLAND - COMB. CYCLE #4	Prime Movers		343.00	480000
39109	44	62		Generators		344.00	480000
39109	45	62		Accessory Electric Equip		345.00	480000
39209	38	62	BRUNOT ISLAND - CTS #1A,1B AND 1C	Land		340.10	450000
39209	39	62		Land Rights		340.20	450000
39209	41	62		Structures		341.00	450000
39209	42	62		Fuel Holders		342.00	450000
39209	44	62		Generators		344.00	450000
39209	45	62		Accessory Electric Equip		345.00	450000
39209	4P	62		Step-Up Transformer - Acct 353		348.00	450000
39309	41	62	BRUNOT ISLAND - CT #3	Structures		341.00	460000
39309	42	62		Fuel Holders		342.00	460000
39309	43	62		Prime Movers		343.00	460000
39309	44	62		Generators		344.00	460000
39309	45	62		Accessory Electric Equip		345.00	460000
39309	46	62		Misc Power Plant Equip		346.00	460000
39409	38	62	BRUNOT ISLAND - ASSOCIATED FACILI	Land		340.10	470000
39409	39	62		Land Rights		340.20	470000
39409	41	62		Structures		341.00	470000
39409	46	62		Misc Power Plant Equip		346.00	470000
39409	4A	62		391.1 Office Furn - Prod		346.00	470000
39409	4B	62		391.2 Office Equip - Prod		346.00	470000
39409	4C	62		393 Stores Equip - Prod		346.00	470000
39409	4D	62		394 Shop Equip - Prod		346.00	470000
39409	4E	62		395 Laboratory Equip - Prod		346.00	470000
39409	4F	62		397 Communication Equip - Prod		346.00	470000
39409	4G	62		398 Misc Equip - Gen'l		346.00	470000
39409	4H	62		391.1 Office Furn - Gen'l		347.00	470000
39409	4I	62		391.2 Office Equip - Gen'l		347.00	470000
39409	4J	62		393 Stores Equip - Gen'l		347.00	470000
39409	4K	62		394 Shop Equip - Gen'l		347.00	470000
39409	4L	62		395 Laboratory Equip - Gen'l		347.00	470000
39409	4M	62		397 Communication Equip - Gen'l		347.00	470000
39409	4N	62		398 Misc Equip - Gen'l		347.00	470000

DUQUESNE LIGHT COMPANY - ELECTRIC PLANT IN SERVICE  
 Accounts 101 & 106 - Original Cost At 12/31/1996  
 Aged Survivors for Production Accounts - Set B

Col 1-5 ID Acct	Col 6-7 ID Group	Col 8-9 ID Company	Description	DLC Account	DLC Account	DLC Location Code
39509	18	62	PERRY - UNIT #1	Land	320.10	100026
39509	19	62		Land Rights	320.20	100026
39509	21	62		Structures	321.00	100026
39509	22	62		Reactor	322.00	100026
39509	23	62		Turbogenerator	323.00	100026
39509	24	62		Accessory Electric Equip	324.00	100026
39509	25	62		Misc Power Plant Equip	325.00	100026
39509	2P	62		Step-Up Transformer - Acct 353	327.00	100026
39609	18	62	PERRY - COMMON FACILITIES	Land	320.10	100028
39609	19	62		Land Rights	320.20	100028
39609	21	62		Structures	321.00	100028
39609	22	62		Reactor	322.00	100028
39609	23	62		Turbogenerator	323.00	100028
39609	24	62		Accessory Electric Equip	324.00	100028
39609	25	62		Misc Power Plant Equip	325.00	100028
39809	41	62	BRUNOT ISLAND - CT #2A	Structures	341.00	460001
39809	42	62		Fuel Holders	342.00	460001
39809	43	62		Prime Movers	343.00	460001
39809	44	62		Generators	344.00	460001
39809	45	62		Accessory Electric Equip	345.00	460001
39809	46	62		Misc Power Plant Equip	346.00	460001
39809	4P	62		Step-Up Transformer - Acct 353	348.00	460001
39909	41	62	BRUNOT ISLAND - CT #2B	Structures	341.00	460002
39909	42	62		Fuel Holders	342.00	460002
39909	43	62		Prime Movers	343.00	460002
39909	44	62		Generators	344.00	460002
39909	45	62		Accessory Electric Equip	345.00	460002
39909	46	62		Misc Power Plant Equip	346.00	460002
39909	4P	62		Step-Up Transformer - Acct 353	348.00	460002

DISKETTES FILED WITH  
THE COMMISSION  
UNDER SEPARATE COVER

DUQUESNE LIGHT COMPANY

E. Depreciation

2. Explain and provide the work papers and supporting calculations showing how the book reserve as of the end of the 12-month period immediately preceding the base year was brought forward to determine the book reserve as of the end of the base year.

Response:

The following pages provide a summary of the Depreciation Reserves at 12/31/95 and show the 1996 accruals, retirements, and adjustments activity, resulting in the balances at 12/31/96.

These are figures per books plus certain adjustments footnoted in the table.

TABLE 5 ADR 1997 RESERVE ACTIVITY BY PLANT ACCOUNT, FOR ACCOUNT 108 AND 111								
DEPRECIABLE GROUP		Balance January 1, 1996	Accruals	Retirements	Ref	Adjustments	Balance December 31, 1996	Reserve Ratio
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
ACCOUNTS 101 AND 106 - IN SERVICE INTANGIBLE PLANT								
301	ORGANIZATION							
302	FRANCHISES AND CONSENTS							
303	MISCELLANEOUS INTANGIBLE COSTS	18,547,939.51	5,452,957.44	(585,330.06)			24,586,227.01	56.7%
TOTAL INTANGIBLE PLANT		18,547,939.51	5,452,957.44	(585,330.06)		0.00	24,586,227.01	56.7%
STEAM PRODUCTION PLANT								
MANSFIELD - UNIT NO. 1								
310	LAND AND LAND RIGHTS							
311	STRUCTURES AND IMPROVEMENTS	4,692,929.36	252,227.36		1	791,130.44	5,736,287.16	58.7%
312	BOILER PLANT EQUIPMENT	13,405,667.72	1,495,031.94	3,066,121.04	1	4,181,777.47	16,016,356.09	42.8%
314	TURBOGENERATOR UNITS	6,124,302.26	447,954.60	691,079.98	1	1,599,433.14	7,480,610.02	54.9%
315	ACCESSORY ELECTRIC EQUIPMENT	2,603,392.72	181,583.60	983.64	1	838,649.67	3,622,642.35	55.9%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	261,785.99	33,697.82	81,784.24	1	326,219.62	539,919.19	50.0%
318	STEP-UP TRANSFORMER				2	714,227.00	714,227.00	49.2%
TOTAL MANSFIELD - UNIT NO. 1		27,088,078.05	2,410,495.32	3,839,968.90		8,451,437.34	34,110,041.81	48.8%
MANSFIELD - UNIT NO. 2								
310	LAND AND LAND RIGHTS						0.00	
311	STRUCTURES AND IMPROVEMENTS	1,154,569.57	65,090.24		1	178,739.53	1,398,399.34	55.4%
312	BOILER PLANT EQUIPMENT	3,503,400.63	440,169.35	1,071,223.59	1	1,387,360.83	4,259,707.22	38.1%
314	TURBOGENERATOR UNITS	1,675,932.61	116,853.58	141,142.52	1	322,735.28	1,974,378.95	54.5%
315	ACCESSORY ELECTRIC EQUIPMENT	719,427.32	48,517.44	2,904.11	1	161,385.48	926,426.13	52.9%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	118,571.53	7,971.54	2,294.68	1	(4,622.86)	119,625.53	44.8%
318	STEP-UP TRANSFORMER				2	160,337.00	160,337.00	51.2%
TOTAL MANSFIELD - UNIT NO. 2		7,171,901.66	678,602.15	1,217,564.90		2,205,935.26	8,838,874.17	45.0%
MANSFIELD - UNIT NO. 3								
310	LAND AND LAND RIGHTS							
311	STRUCTURES AND IMPROVEMENTS	3,701,344.52	252,021.48		1	696,130.08	4,649,496.08	47.2%
312	BOILER PLANT EQUIPMENT	10,354,440.10	1,098,067.15	1,852,282.04	1	4,272,153.58	13,872,378.79	40.9%
314	TURBOGENERATOR UNITS	4,039,282.25	311,880.33	23,701.12	1	627,393.37	4,954,854.83	48.5%
315	ACCESSORY ELECTRIC EQUIPMENT	2,623,482.02	199,199.58	247.37	1	766,050.02	3,588,484.25	46.1%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	242,208.21	20,688.37	27,027.72	1	71,825.31	307,684.17	46.5%
318	STEP-UP TRANSFORMER				2	352,628.00	352,628.00	44.5%
TOTAL MANSFIELD - UNIT NO. 3		20,960,757.10	1,881,856.91	1,903,258.25		6,786,180.36	27,725,536.12	43.8%
MANSFIELD - COMMON FACILITIES								
311	STRUCTURES AND IMPROVEMENTS	919,660.03	61,644.62	18,047.00	1	252,809.14	1,216,066.79	53.8%
312	BOILER PLANT EQUIPMENT	2,744,003.78	181,152.01		1	209,948.95	3,135,104.74	51.7%
314	TURBOGENERATOR UNITS	110,709.44	7,035.76	2,170.49	1	26,085.94	141,660.65	59.1%
315	ACCESSORY ELECTRIC EQUIPMENT	1,023,420.72	60,879.47		1	169,975.01	1,254,275.20	52.1%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	98,580.69	6,551.95	28,924.38	1	2,384.48	78,592.74	42.5%
TOTAL MANSFIELD - COMMON FACILITIES		4,896,374.66	317,263.81	49,141.87		661,203.52	5,825,700.12	52.2%
MANSFIELD - SHARED FACILITIES								
310	LAND AND LAND RIGHTS							
311	STRUCTURES AND IMPROVEMENTS	3,493,484.08	242,531.55	2,694.23	1	1,123,461.03	4,856,782.43	49.1%
312	BOILER PLANT EQUIPMENT	4,170,841.30	335,358.07	155,548.44	1	1,288,833.99	5,639,484.92	46.9%
314	TURBOGENERATOR UNITS	219,685.78	33,068.30	505,215.64	1	492,832.60	240,371.04	33.3%
315	ACCESSORY ELECTRIC EQUIPMENT	1,473,095.41	99,791.94	685.91	1	476,816.57	2,049,018.01	50.2%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	748,398.29	72,275.97	26,758.77	1	35,566.36	829,481.85	39.0%
TOTAL MANSFIELD - SHARED FACILITIES		10,105,504.86	783,025.83	690,902.99		3,417,510.55	13,615,138.25	47.2%
MANSFIELD SCRUBBERS - UNIT NO. 1								
311	STRUCTURES AND IMPROVEMENTS	671,350.44	12,654.49		1	(639,025.44)	44,979.49	59.3%
312	BOILER PLANT EQUIPMENT	11,835,973.27	89,110.25	563,164.69	1	(3,048,637.00)	8,313,281.83	53.6%
TOTAL MANSFIELD SCRUBBERS - UNIT NO. 1		12,507,323.71	101,764.74	563,164.69		(3,687,662.44)	8,358,261.32	53.6%
MANSFIELD SCRUBBERS - UNIT NO. 2								
311	STRUCTURES AND IMPROVEMENTS	189,446.67	3,942.72		1	(174,870.20)	18,519.19	55.2%
312	BOILER PLANT EQUIPMENT	3,131,938.90	47,518.12	247,041.85	1	(724,401.33)	2,208,013.84	51.8%
TOTAL MANSFIELD SCRUBBERS - UNIT NO. 2		3,321,385.57	51,460.84	247,041.85		(899,271.53)	2,226,533.03	51.8%

TABLE 5  
ADR 1997  
RESERVE ACTIVITY  
BY PLANT ACCOUNT, FOR ACCOUNT 108 AND 111

DEPRECIABLE GROUP		Balance January 1, 1996	Accruals	Retirements	Ref.	Adjustments	Balance December 31, 1996	Reserve Ratio
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>ACCOUNTS 101 AND 106 - IN SERVICE</b>								
MANSFIELD SCRUBBERS - UNIT NO. 3								
311	STRUCTURES AND IMPROVEMENTS	33,180.11	4,796.80		1	75,721.60	113,698.51	47.5%
312	BOILER PLANT EQUIPMENT	11,370,640.39	149,582.14		1	(5,924,609.93)	5,595,612.60	46.8%
	<b>TOTAL MANSFIELD SCRUBBERS - UNIT NO. 3</b>	<b>11,403,820.50</b>	<b>154,378.94</b>	<b>0.00</b>		<b>(5,848,888.33)</b>	<b>5,709,311.11</b>	<b>46.8%</b>
MANSFIELD SCRUBBERS - COMMON FACILITIES								
311	STRUCTURES AND IMPROVEMENTS	99,545.86	6,626.94	14,543.83	1	58,923.96	150,552.93	55.3%
312	BOILER PLANT EQUIPMENT	1,884,059.25	26,190.33	8,362.26	1	(615,102.55)	1,286,784.77	52.2%
	<b>TOTAL MANSFIELD SCRUBBERS - COMMON FACILITIES</b>	<b>1,983,605.11</b>	<b>32,817.27</b>	<b>22,906.09</b>		<b>(556,178.59)</b>	<b>1,437,337.70</b>	<b>52.5%</b>
MANSFIELD SCRUBBERS - SHARED FACILITIES								
310	LAND AND LAND RIGHTS							
311	STRUCTURES AND IMPROVEMENTS	587,432.57	44,040.06		1	304,574.58	936,047.21	49.7%
312	BOILER PLANT EQUIPMENT	21,434,937.73	114,982.48		1	(9,607,648.72)	11,942,271.49	51.7%
	<b>TOTAL MANSFIELD SCRUBBERS - SHARED FACILITIES</b>	<b>22,022,370.30</b>	<b>159,022.54</b>	<b>0.00</b>		<b>(9,303,074.14)</b>	<b>12,878,318.70</b>	<b>51.5%</b>
EASTLAKE - UNIT NO. 5								
310	LAND AND LAND RIGHTS							
311	STRUCTURES AND IMPROVEMENTS	4,890,391.07	344,905.18				5,235,296.25	47.0%
312	BOILER PLANT EQUIPMENT	21,433,067.22	1,748,555.88	749,936.28			22,431,686.82	48.5%
314	TURBOGENERATOR UNITS	4,037,244.81	341,829.78				4,379,074.59	47.0%
315	ACCESSORY ELECTRIC EQUIPMENT	1,594,099.30	101,196.76	3,406.03			1,691,890.03	36.5%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	816,844.88	77,900.41				894,745.29	43.6%
318	STEP-UP TRANSFORMER				2	419,366.00	419,366.00	45.9%
	<b>TOTAL EASTLAKE - UNIT NO. 5</b>	<b>32,771,647.28</b>	<b>2,614,388.01</b>	<b>753,342.31</b>		<b>419,366.00</b>	<b>35,052,058.98</b>	<b>47.2%</b>
SAMMIS - UNIT NO. 7								
310	LAND AND LAND RIGHTS							
311	STRUCTURES AND IMPROVEMENTS	4,873,727.83	318,097.29	2,531.29			5,189,293.83	53.4%
312	BOILER PLANT EQUIPMENT	20,911,582.74	2,431,333.51	99,346.89			23,243,569.36	40.7%
314	TURBOGENERATOR UNITS	4,903,750.37	487,197.19	1,998.05			5,388,949.51	45.3%
315	ACCESSORY ELECTRIC EQUIPMENT	3,874,029.05	292,608.97				4,166,638.02	50.4%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	239,412.63	31,937.35				271,349.98	39.1%
318	STEP-UP TRANSFORMER				2	473,371.00	473,371.00	53.7%
	<b>TOTAL SAMMIS - UNIT NO. 7</b>	<b>34,802,502.62</b>	<b>3,561,174.31</b>	<b>103,876.23</b>		<b>473,371.00</b>	<b>38,733,171.70</b>	<b>43.7%</b>
CHESWICK								
310	LAND AND LAND RIGHTS							
311	STRUCTURES AND IMPROVEMENTS	16,470,006.77	839,409.88				17,309,416.65	53.1%
312	BOILER PLANT EQUIPMENT	43,469,614.01	3,654,179.94	194,927.54			46,928,866.41	42.5%
314	TURBOGENERATOR UNITS	14,450,262.99	809,134.32	43,103.32			15,216,293.99	55.2%
315	ACCESSORY ELECTRIC EQUIPMENT	8,827,409.44	641,435.04	374,234.14			9,094,610.34	43.4%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,713,773.46	336,306.00	43,211.84			3,006,867.62	33.1%
317	MISCELLANEOUS POWER PLANT EQUIPMENT - GEN				3	350,435.00	350,435.00	60.1%
318	STEP-UP TRANSFORMER				2	879,229.00	879,229.00	66.2%
	<b>TOTAL CHESWICK</b>	<b>85,831,066.67</b>	<b>6,280,465.18</b>	<b>655,476.84</b>		<b>1,229,664.00</b>	<b>92,785,719.01</b>	<b>45.8%</b>
FORT MARTIN								
310	LAND AND LAND RIGHTS							
311	STRUCTURES AND IMPROVEMENTS	3,067,596.20		17,038.87	4	(3,050,557.33)	0.00	0.0%
312	BOILER PLANT EQUIPMENT	21,485,602.60		232,552.84	4	(21,253,049.76)	0.00	0.0%
314	TURBOGENERATOR UNITS	8,953,583.60		9,739.29	4	(8,943,844.31)	(0.00)	0.0%
315	ACCESSORY ELECTRIC EQUIPMENT	1,926,361.03		17,598.84	4	(1,908,762.19)	0.00	0.0%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	723,512.87	438.85	378.27	4	(723,573.45)	0.00	0.0%
	<b>TOTAL FORT MARTIN</b>	<b>36,156,656.30</b>	<b>438.85</b>	<b>277,308.11</b>		<b>(35,879,787.04)</b>	<b>0.00</b>	<b>0.0%</b>
ELRAMA								
310	LAND AND LAND RIGHTS							
311	STRUCTURES AND IMPROVEMENTS	18,627,686.15	816,696.30	18,494.63			19,425,887.82	73.6%
312	BOILER PLANT EQUIPMENT	31,202,596.37	3,984,430.66	627,781.72			34,559,245.31	49.9%
314	TURBOGENERATOR UNITS	23,496,940.85	1,689,908.78	108,999.54			25,077,850.09	65.1%
315	ACCESSORY ELECTRIC EQUIPMENT	7,439,318.12	342,989.68				7,782,307.80	73.0%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,028,075.00	344,921.93	3,137.77			2,369,859.16	39.5%

TABLE 5 ADR 1997 RESERVE ACTIVITY BY PLANT ACCOUNT, FOR ACCOUNT 108 AND 111							
DEPRECIABLE GROUP	Balance January 1, 1996	Accruals	Retirements	Ref	Adjustments	Balance December 31, 1996	Reserve Ratio
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>ACCOUNTS 101 AND 106 - IN SERVICE</b>							
317 MISCELLANEOUS POWER PLANT EQUIPMENT- GEN				3	365,260.00	365,260.00	77.5%
318 STEP-UP TRANSFORMER				2	1,457,569.00	1,457,569.00	82.9%
TOTAL ELRAMA	82,794,616.49	7,178,947.35	758,413.66		1,822,829.00	91,037,979.18	59.5%
ELRAMA SCRUBBERS							
311 STRUCTURES AND IMPROVEMENTS	6,215,527.86	635,597.85	10,230.39			6,840,895.32	56.0%
312 BOILER PLANT EQUIPMENT	28,386,803.57	1,522,688.58	212,046.39			29,697,445.76	68.4%
315 ACCESSORY ELECTRIC EQUIPMENT	6,216,990.09	580,849.91	12,716.36			6,785,123.64	58.3%
316 MISCELLANEOUS POWER PLANT EQUIPMENT	618,777.60	48,411.75				667,189.35	64.9%
TOTAL ELRAMA SCRUBBERS	41,438,099.12	2,787,548.09	234,993.14		0.00	43,990,654.07	64.4%
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>435,355,710.00</b>	<b>28,993,650.14</b>	<b>11,317,359.83</b>		<b>(30,707,365.04)</b>	<b>422,324,635.27</b>	<b>50.3%</b>
<b>NUCLEAR PRODUCTION PLANT</b>							
<b>BEAVER VALLEY - UNIT NO. 1</b>							
320 LAND AND LAND RIGHTS							
321 STRUCTURES AND IMPROVEMENTS	32,292,201.82	3,751,663.86	3,510.84			36,040,354.84	49.8%
322 REACTOR PLANT EQUIPMENT	83,916,500.90	10,393,170.13	1,225,068.68			93,084,602.35	48.8%
323 TURBOGENERATOR UNITS	29,319,834.03	3,803,248.97	27,433.76			33,095,649.24	48.5%
324 ACCESSORY ELECTRIC EQUIPMENT	25,089,494.15	3,732,472.08	1,698,950.17			27,123,016.06	42.5%
325 MISCELLANEOUS POWER PLANT EQUIPMENT	8,888,056.29	671,247.47	95,852.80			9,463,450.96	49.7%
327 STEP-UP TRANSFORMER				2	59,046.00	59,046.00	2.3%
TOTAL BEAVER VALLEY - UNIT NO. 1	179,506,087.19	22,351,802.51	3,050,816.25		59,046.00	198,866,119.45	47.7%
<b>BEAVER VALLEY - UNIT NO. 2</b>							
320 LAND AND LAND RIGHTS							
321 STRUCTURES AND IMPROVEMENTS	759,582.70	119,672.36				879,255.06	26.0%
322 REACTOR PLANT EQUIPMENT	1,701,248.02	261,176.72				1,962,424.74	27.1%
323 TURBOGENERATOR UNITS	599,148.35	99,972.47				699,120.82	25.5%
324 ACCESSORY ELECTRIC EQUIPMENT	614,417.51	93,356.32				707,773.83	25.8%
325 MISCELLANEOUS POWER PLANT EQUIPMENT	482,490.10	97,033.78				579,523.88	22.8%
327 STEP-UP TRANSFORMER				2	601,047.00	601,047.00	33.8%
TOTAL BEAVER VALLEY - UNIT NO. 2	4,156,886.68	671,211.65	0.00		601,047.00	5,429,145.33	26.6%
<b>BEAVER VALLEY - COMMON FACILITIES</b>							
320 LAND AND LAND RIGHTS							
321 STRUCTURES AND IMPROVEMENTS	27,698,417.61	3,448,678.39	223,845.31			30,923,250.69	31.8%
322 REACTOR PLANT EQUIPMENT	14,015,192.28	2,029,624.04	21,038.98			16,023,777.34	29.0%
323 TURBOGENERATOR UNITS	2,397,640.37	276,166.46	75,226.53			2,598,580.30	34.8%
324 ACCESSORY ELECTRIC EQUIPMENT	5,575,398.41	985,499.56				6,560,897.97	27.3%
325 MISCELLANEOUS POWER PLANT EQUIPMENT	9,580,236.24	1,270,143.76	385,834.31			10,464,545.69	30.7%
326 MISCELLANEOUS POWER PLANT EQUIPMENT- GEN				3	39,196.00	39,196.00	73.5%
TOTAL BEAVER VALLEY - COMMON FACILITIES	59,266,884.91	8,010,112.21	706,945.13		39,196.00	66,610,247.99	30.5%
<b>PERRY - UNIT NO. 1</b>							
321 STRUCTURES AND IMPROVEMENTS	11,054,872.76	2,511,960.88	276,822.00	5-6	6,908,127.85	20,198,139.49	46.5%
322 REACTOR PLANT EQUIPMENT	102,424,424.27	23,694,213.93	5,227,549.57	5-6	63,217,821.76	184,108,910.39	45.4%
323 TURBOGENERATOR UNITS	15,280,519.85	3,495,263.53	230,135.51	5-6	9,571,706.17	28,117,354.04	47.8%
324 ACCESSORY ELECTRIC EQUIPMENT	14,192,214.26	3,256,100.04	13,124.00	5-6	8,913,048.21	26,348,238.51	48.1%
325 MISCELLANEOUS POWER PLANT EQUIPMENT	2,732,141.21	907,495.63		5-6	1,845,391.30	5,485,028.14	39.1%
327 STEP-UP TRANSFORMER				2	978,472.00	978,472.00	33.8%
TOTAL PERRY - UNIT NO. 1	145,664,172.35	33,865,034.01	5,747,631.08		91,434,567.29	265,236,142.57	45.8%
<b>PERRY - COMMON FACILITIES</b>							
320 LAND AND LAND RIGHTS							
321 STRUCTURES AND IMPROVEMENTS	20,718,814.04	4,305,171.63	21,623.27	5-6	12,817,839.14	37,820,201.54	52.5%
322 REACTOR PLANT EQUIPMENT	11,011,200.57	2,266,539.07	43,255.52	5-6	6,780,097.18	20,014,581.30	52.0%
323 TURBOGENERATOR UNITS	1,734,185.86	362,068.22	5,932.25	5-6	1,071,043.98	3,161,365.81	52.9%
324 ACCESSORY ELECTRIC EQUIPMENT	14,140,719.22	2,958,868.71		5-6	8,760,152.92	25,859,540.85	52.7%
325 MISCELLANEOUS POWER PLANT EQUIPMENT	4,768,117.18	1,075,430.33		5-6	2,993,052.22	8,836,599.73	52.1%
TOTAL PERRY - COMMON FACILITIES	52,373,036.87	10,967,877.96	70,811.04		32,422,185.44	95,692,289.23	52.4%
<b>TOTAL NUCLEAR PRODUCTION</b>	<b>440,987,068.00</b>	<b>75,866,038.34</b>	<b>9,575,203.50</b>		<b>124,556,041.73</b>	<b>631,833,944.57</b>	<b>44.6%</b>
<b>OTHER PRODUCTION PLANT</b>							
BRUNOT ISLAND - COMBUSTION TURBINES - UNITS 1A, 1B AND 1C							

TABLE 5  
ADR 1987  
RESERVE ACTIVITY  
BY PLANT ACCOUNT, FOR ACCOUNT 108 AND 111

DEPRECIABLE GROUP		Balance January 1, 1996	Accruals	Retirements	Ref	Adjustments	Balance December 31, 1996	Reserve Ratio
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>ACCOUNTS 101 AND 106 - IN SERVICE</b>								
341	STRUCTURES AND IMPROVEMENTS	484,636.86	23,022.38				507,659.24	59.1%
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,212,427.65	56,269.80				1,268,697.45	59.3%
344	GENERATORS	3,777,294.05	179,794.02				3,957,088.07	61.0%
345	ACCESSORY ELECTRIC EQUIPMENT	272,867.30	14,853.45				287,720.75	56.4%
348	STEP-UP TRANSFORMER				2	118,974.00	118,974.00	61.6%
	<b>TOTAL BRUNOT ISLAND - UNITS 1A, 1B AND 1C</b>	<b>5,747,225.86</b>	<b>273,939.65</b>	<b>0.00</b>		<b>118,974.00</b>	<b>6,140,139.51</b>	<b>60.2%</b>
<b>BRUNOT ISLAND - ASSOCIATED FACILITIES</b>								
340	LAND AND LAND RIGHTS							
341	STRUCTURES AND IMPROVEMENTS	1,723,241.21	134,044.72				1,857,285.93	47.7%
346	MISCELLANEOUS POWER PLANT EQUIPMENT	425,571.40	20,135.04				445,706.44	62.4%
347	MISCELLANEOUS POWER PLANT EQUIPMENT - GEN				3	319,036.00	319,036.00	80.9%
	<b>TOTAL BRUNOT ISLAND - ASSOCIATED FACILITIES</b>	<b>2,148,812.61</b>	<b>154,179.76</b>	<b>0.00</b>		<b>319,036.00</b>	<b>2,622,028.37</b>	<b>52.4%</b>
<b>BRUNOT ISLAND - UNIT 2A</b>								
341	STRUCTURES AND IMPROVEMENTS				7	462,436.42	462,436.42	27.3%
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES				7	157,606.59	157,606.59	25.6%
343	PRIME MOVERS				7	111,784.40	111,784.40	51.2%
344	GENERATORS				7	4,159,758.24	4,159,758.24	51.1%
345	ACCESSORY ELECTRIC EQUIPMENT				7	816,029.10	816,029.10	26.5%
346	MISCELLANEOUS POWER PLANT EQUIPMENT				7	47,039.52	47,039.52	24.8%
348	STEP-UP TRANSFORMER				7	75,344.00	75,344.00	57.7%
	<b>TOTAL BRUNOT ISLAND - UNIT 2A</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>5,829,998.28</b>	<b>5,829,998.28</b>	<b>41.4%</b>
<b>BRUNOT ISLAND - UNIT 2B</b>								
341	STRUCTURES AND IMPROVEMENTS				7	462,436.41	462,436.41	27.3%
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES				7	157,606.59	157,606.59	25.6%
343	PRIME MOVERS				7	111,784.41	111,784.41	51.2%
344	GENERATORS				7	4,159,758.25	4,159,758.25	51.1%
345	ACCESSORY ELECTRIC EQUIPMENT				7	816,029.10	816,029.10	26.5%
346	MISCELLANEOUS POWER PLANT EQUIPMENT				7	47,039.52	47,039.52	24.8%
348	STEP-UP TRANSFORMER				7	75,344.00	75,344.00	57.7%
	<b>TOTAL BRUNOT ISLAND - UNIT 2B</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>5,829,998.28</b>	<b>5,829,998.28</b>	<b>41.4%</b>
<b>TOTAL OTHER PRODUCTION</b>		<b>7,896,038.47</b>	<b>428,119.41</b>	<b>0.00</b>		<b>12,098,006.56</b>	<b>20,422,164.44</b>	<b>47.1%</b>
<b>TOTAL PRODUCTION PLANT</b>		<b>884,238,816.47</b>	<b>105,287,807.89</b>	<b>20,892,563.33</b>		<b>105,946,683.25</b>	<b>1,074,580,744.28</b>	<b>46.7%</b>
<b>TRANSMISSION PLANT</b>								
350	LAND AND LAND RIGHTS							
352	STRUCTURES AND IMPROVEMENTS	1,819,698.89	140,451.19				1,960,150.08	24.3%
353	STATION EQUIPMENT	50,177,106.03	2,282,680.58	1,756,448.57	2	(8,505,816.64)	42,197,521.40	44.4%
354	TOWERS AND FIXTURES	22,276,525.19	1,072,808.69				23,349,333.88	35.0%
355	POLES AND FIXTURES	1,541,425.87	125,803.91	314.34			1,666,715.44	29.5%
356	OVERHEAD CONDUCTORS AND DEVICES	20,515,358.91	909,008.12				21,424,367.03	48.7%
357	UNDERGROUND CONDUIT	7,613,734.12	458,858.94				8,072,593.06	23.6%
358	UNDERGROUND CONDUCTORS AND DEVICES	7,457,714.07	460,991.40				7,918,705.47	41.9%
359	ROADS AND TRAILS	4,729.44	392.82				5,122.26	36.9%
	<b>TOTAL TRANSMISSION PLANT</b>	<b>111,406,292.52</b>	<b>5,450,795.65</b>	<b>1,756,762.91</b>		<b>(8,505,816.64)</b>	<b>106,594,508.62</b>	<b>39.1%</b>
<b>DISTRIBUTION PLANT</b>								
360	LAND AND LAND RIGHTS							
361	STRUCTURES AND IMPROVEMENTS	12,628,872.58	680,861.38	2,000.00			13,307,733.96	32.4%
362	STATION EQUIPMENT	68,829,039.95	6,081,296.10	2,160,863.42			72,749,472.63	28.6%
364	POLES, TOWERS AND FIXTURES	62,007,549.24	5,194,751.12	502,641.93			66,699,658.43	30.6%
365	OVERHEAD CONDUCTORS AND DEVICES	57,032,067.84	3,755,554.40	697,195.50			60,090,426.74	35.6%
366	UNDERGROUND CONDUIT	14,778,434.10	1,090,388.85	28,758.78			15,840,062.17	21.2%
367	UNDERGROUND CONDUCTORS AND DEVICES	31,391,622.26	3,130,687.21	484,904.36			34,037,405.11	30.2%
368	LINE TRANSFORMERS	48,825,304.26	3,602,006.27	897,703.15			51,529,607.38	34.2%
369	SERVICES	18,542,837.72	1,363,861.60	58,612.53			19,868,086.79	34.2%
370	METERS	21,365,804.12	4,282,205.01	527,153.17			25,120,855.96	42.1%
371	INSTALLATIONS ON CUSTOMERS PREMISES	(40,322.10)	2,777.82				(37,544.28)	-99.3%
373	STREET LIGHTING EQUIPMENT	12,851,930.81	2,015,246.16	120,092.58			14,747,084.39	65.5%
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>348,213,140.78</b>	<b>31,219,633.92</b>	<b>5,479,925.42</b>		<b>0.00</b>	<b>373,952,849.28</b>	<b>32.2%</b>
<b>GENERAL PLANT, EXCL. CLEARING</b>								
389	LAND AND LAND RIGHTS							

DEPRECIABLE GROUP		Balance January 1, 1996	Accruals	Retirements	Ref	Adjustments	Balance December 31, 1996	Reserve Ratio
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>ACCOUNTS 101 AND 106 - IN SERVICE</b>								
390.1	STRUCTURES AND IMPROVEMENTS	9,095,441.95	651,258.63	50,811.91			9,695,888.67	26.4%
390.2	IMPROVEMENTS TO LEASED PROPERTY	11,303,160.94	1,725,654.87	135,771.34			12,893,044.47	46.4%
391	OFFICE FURNITURE AND EQUIPMENT							
	OFFICE FURNITURE	3,985,400.61	655,010.83	87,781.62	3	(7,357.00)	4,545,272.82	36.4%
	OFFICE EQUIPMENT	10,170,050.64	6,052,711.51	538,585.14	3	(43,017.00)	15,641,160.01	43.6%
	USED EQUIPMENT	60,970.19	37,387.40				98,357.59	42.2%
	<b>TOTAL ACCOUNT 391</b>	<b>14,216,421.44</b>	<b>6,745,109.74</b>	<b>626,366.76</b>		<b>(50,374.00)</b>	<b>20,284,790.42</b>	<b>41.8%</b>
393	STORES EQUIPMENT	844,388.71	84,505.55	55.07	3	(47,910.00)	880,929.19	39.0%
394	TOOLS, SHOP AND GARAGE EQUIPMENT	3,150,931.99	412,750.81	28,565.17	3	(816.00)	3,534,301.63	36.0%
395	LABORATORY EQUIPMENT	1,987,456.70	232,500.28		3	(2,824.00)	2,217,132.98	35.3%
397	COMMUNICATION EQUIPMENT	41,405,297.92	10,944,076.05	1,225,061.36	3	(1,529,956.00)	49,594,356.61	57.1%
398	MISCELLANEOUS EQUIPMENT	129,444.85	40,168.24		3	(317.00)	169,296.09	39.2%
	<b>TOTAL GENERAL - EXCL CLEARING ACCTS</b>	<b>82,132,544.50</b>	<b>20,836,024.17</b>	<b>2,066,631.61</b>		<b>(1,632,197.00)</b>	<b>99,269,740.06</b>	<b>45.4%</b>
	<b>TOTAL PLANT - EXCL CLEARING ACCTS</b>	<b>1,444,538,733.78</b>	<b>168,247,219.07</b>	<b>29,610,553.21</b>		<b>95,808,669.61</b>	<b>1,678,984,069.25</b>	<b>42.0%</b>
<b>GENERAL PLANT - CLEARING ACCOUNTS</b>								
392	TRANSPORTATION EQUIPMENT	8,805,198.17	1,284,382.11	578,164.82			9,511,415.46	56.4%
396	POWER OPERATED EQUIPMENT	839,585.71	46,085.98	30,555.03			855,116.66	65.6%
	<b>TOTAL CLEARING ACCOUNTS</b>	<b>9,644,783.88</b>	<b>1,330,468.09</b>	<b>608,719.85</b>		<b>0.00</b>	<b>10,366,532.12</b>	<b>57.0%</b>
	<b>TOTAL GENERAL PLANT</b>	<b>91,777,328.38</b>	<b>22,166,492.26</b>	<b>2,675,351.46</b>		<b>(1,632,197.00)</b>	<b>109,636,272.18</b>	<b>46.3%</b>
	<b>TOTAL PLANT IN SERVICE</b>	<b>1,454,183,517.66</b>	<b>169,577,687.16</b>	<b>30,219,273.06</b>		<b>95,808,669.61</b>	<b>1,689,350,601.37</b>	<b>42.1%</b>

Ref. 1 Redistribution of reserve associated with original construction

Ref. 2 Transfer of step-up transformers from transmission plant to production plant

Ref. 3 Transfer of general plant to production plant

Ref. 4 Adjustment to Fort Martin reserve due to sale

Ref. 5 Adjustment to Perry reserve due to sale of Fort Martin

Ref. 6 Transfer from regulatory assets to accumulated depreciation

Ref. 7 Transfer of Brunot Island Units #2a and #2b from a/c 105.01 to a/c 101.01

DUQUESNE LIGHT COMPANY

E. Depreciation

3. Provide the following information:

- (a) A detailed explanation describing how the rate of depreciation was calculated.
- (b) The most recent depreciation study performed.
- (c) The service life calculations for each account.
- (d) The depreciation study filed in the company's last base rate proceeding and the service life calculations for each account.
- (e) A detailed schedule depicting the accounts with service life changes from the last service life study to the present service life study.

Response:

(a) The method used to develop depreciation rates is as follows:

- (1) Develop aged calculated reserve based on assigned curves, lives, and estimated retirement dates if appropriate. Average service life procedures are used for vintages prior to 1983. Equal life group procedures are used for 1983 and subsequent vintages.
- (2) Prorate account level book reserve to vintages.
- (3) Develop book undepreciated balances by vintages.
- (4) Divide vintage undepreciated balances by the average remaining life for each vintage per the curve and life employed.
- (5) Sum these accruals.
- (6) Divide the sum of accruals by the total original cost (undepreciated) balance in the account. This is the developed remaining life based accrual rate for the account.

Note: For amortization accounts, a similar process is employed, dividing each vintage's undepreciated balance by remaining years, summing the results, then dividing by the total original cost (undepreciated) balance to derive an equivalent amortization rate.

(b) See enclosed copy of Depreciation Study Related to Electric Plant at December 31, 1993 (Study appendices omitted).

Note: Annual Depreciation Review (ADR) reports update depreciation status and depreciation rates at each year-end. The most recent filed with the PaPUC was with data at 12/31/95. A 12/31/96 based ADR report will be filed shortly.

(c) These are described in the study noted in (b) above.

(d) Attached is a copy of the depreciation schedule filed in the most recent rate case (R-870651, Exhibit 1C) Lives and mortality curves used were based on a study on data through 12/31/85.

(e) Attached is a table providing a history of service life and curves by accounts, which were the basis for rate derivations. Rates would, of course, be influenced by vintage survivors and undepreciated status.

# DUQUESNE LIGHT COMPANY

PITTSBURGH, PENNSYLVANIA

## DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT  
AT DECEMBER 31, 1993

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, INC.



HARRISBURG, PENNSYLVANIA

DUQUESNE LIGHT COMPANY  
Pittsburgh, Pennsylvania

DEPRECIATION STUDY

i  
CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO ELECTRIC PLANT  
AT DECEMBER 31, 1993

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, INC.  
Harrisburg, Pennsylvania



**Gannett Fleming Valuation  
and Rate Consultants, Inc.**

P.O. Box 67100  
Harrisburg, PA 17106-7100

Location:  
207 Senate Avenue  
Camp Hill, PA 17011

Fax: (717) 763-8150  
Phone: (717) 763-7211

December 22, 1994

Duquesne Light Company  
411 Seventh Avenue  
Pittsburgh, PA 15230

ii

Attention William D. Garland  
Manager, Valuation & Property Records Section

Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the electric plant of Duquesne Light Company. The attached report sets forth a description of the methods and procedures upon which the study was based, the estimates of survivor curves, and the calculated annual depreciation at December 31, 1993.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, INC.

WILLIAM M. STOUT, P.E.  
President

WAS/car

# C O N T E N T S

## INTRODUCTION

Scope . . . . .	2
Basis of Depreciation Study . . . . .	2
Depreciation and Amortization . . . . .	2
Service Life Estimates . . . . .	3
Amortization of Net Salvage . . . . .	4

## METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

Depreciation . . . . .	7
Estimation of Survivor Curves . . . . .	8
Survivor Curves . . . . .	8
Retirement Rate Method of Life Analysis . . . . .	10
Simulated Plant Balance Method . . . . .	12
Computed Mortality Method . . . . .	13
Service Life Considerations . . . . .	13
Field Trips . . . . .	21
Calculation of Annual and Accrued Depreciation . . . . .	26
Group Depreciation Procedures . . . . .	26
Remaining Life Annual Accruals . . . . .	27
Average Service Life Procedure . . . . .	28
Equal Life Group Procedure . . . . .	28
Calculation of Annual and Accrued Amortization . . . . .	32
Amortization of Net Salvage . . . . .	34

## RESULTS OF STUDY

Description of Summary Tabulations . . . . .	37
Description of Detailed Tabulations . . . . .	37
Table 1. Estimated Survivor Curves, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Accounts 101 and 106 Electric Plant in Service as of December 31, 1993 . . . . .	39
Table 2. Summary of Net Salvage Activity by Function and Amortization of Experienced Net Salvage . . . . .	50

## APPENDICES

Appendix A. Service Life Statistics . . . . .	A-1
Appendix B. Depreciation Calculations . . . . .	B-1

INTRODUCTION

DUQUESNE LIGHT COMPANY

DEPRECIATION STUDY

INTRODUCTION

SCOPE

The report sets forth the results of the depreciation study conducted for Duquesne Light Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of electric plant at December 31, 1993.

BASIS OF DEPRECIATION STUDY

Depreciation and Amortization. Duquesne Light Company's current book depreciation rates are based on the straight line whole life method of depreciation and incorporate an amortization of any variances which develop between the book depreciation reserve and the calculated accrued depreciation. The average service life (ASL) procedure is used for plant installed prior to 1983 and the equal life group (ELG) procedure for 1983 and subsequent vintages.

These methods and procedures, as well as the adjusted book depreciation reserve, are in accordance with the Petition Requesting Approval of Depreciation Changes filed with the Pennsylvania Public Utility Commission by its Order adopted March 29, 1985. The Company in this filing requests approval to make two changes to the approved procedures.

First, rather than using the whole life basis with a true-up, the Company requests approval to use the remaining life basis in

which the aim is to correct variances over the composite remaining life. Such corrections are reflected in the annual accrual rate. The remaining life basis is used by most major utilities in Pennsylvania.

Second, for certain general plant accounts, the Company requests a change from depreciation to amortization. The equipment in Accounts 391, 393, 394, 395, 397 and 398 represents a small percent of electric plant. However, there are numerous items in these accounts and a significant effort is required with respect to ascertaining and recording retirements. Under amortization, a vintage will be retired when it is fully amortized. Vintages that are older than the amortization periods by account set forth herein will be retired in 1995. The calculation of the annual amortization amount is described in more detail below.

Service Life Estimates. Survivor curves were used to reflect the expected dispersion of retirements for depreciable groups, 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.

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 Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 1993 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 1993 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 course of previous service life studies. Discussions with operating and management personnel provided current 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 to Pennsylvania 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 presented herein is based on the amortization of experienced net salvage.

Duquesne recorded annual provisions for net salvage in accordance with the previously referenced Petition and Order during the period 1986 through 1994. Duquesne requests a change to annual provisions based on the amortization of the previous five year's experience. This proposal is in accord with the procedure used by most major utilities in Pennsylvania.

As a result of the procedure used through 1994, the balance in the net salvage subaccount of the depreciation reserve does not reflect the unamortized balance of the 1990 through 1994 experience as it would be if the five-year rolling amortization procedure had been used. The difference is a credit amount of \$7,400,354 which will be amortized during the period 1995 through 1999. This amortization will be in addition to the amortization of net salvage based on the 1990 through 1994 experience. After 1999, the annual provision for net salvage will include only the amortization of the experience during the previous five-year period.

METHODS USED IN THE DETERMINATION  
OF ANNUAL AND ACCRUED DEPRECIATION

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.

## ESTIMATION OF SURVIVOR CURVES

Survivor Curves. The use of an average service life for a property group implies that the various units within a group have different lives. The average life can be obtained by constructing a survivor curve, i.e., plotting the number or percent of units which survive at successive ages. Inasmuch as survivor curves were used in the estimation of service lives, a discussion of survivor curves and their derivation is presented.

A 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, as well as other functions, such as remaining life expectancy, probable life, and the frequency curve, can be calculated. Geometrically, the average life is obtained by calculating the area under the survivor curve, between age zero and maximum life, and dividing this area by the ordinate at age zero, which is 100 percent. The average remaining life expectancy is calculated by dividing the area under the survivor curve between the attained age and the maximum life by the ordinate at the attained age.

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."

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 are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves are those in which the greatest frequency of retirement occurs at average service life. The right moded curves are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves 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 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 was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the four O type survivor curves.

Retirement Rate Method of Life Analysis. The estimates of the appropriate survivor curves for most of the significant depreciable property groups of the Company were based in part upon calculated survivor curves which incorporated plant retirement experience through 1993. The retirement rate method was used for the analysis of the retirement activity related to the property groups of this company.

---

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

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

<sup>3</sup>Couch, 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.

The retirement rate method of analysis is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The calculation of the average rate of retirement from which the experienced survivor curve is developed requires two sets of data: (1) the age and amount of property retired during a period of observation; and (2) the property exposed to retirement at the beginning of each age interval during the same period. The period of years observed is referred to as the experience band, and the range of installation dates of the property exposed to retirements during the experience band is referred to as the placement band. The method is explained in several publications, including "Statistical Analyses of Industrial Property Retirements"<sup>4</sup> and "Engineering Valuation and Depreciation."<sup>5</sup>

Each retirement rate analysis resulted in a life table which, when plotted, formed an original survivor curve. Each original survivor curve as plotted from the life table represents the average survivor pattern experienced by the several vintage groups during the experience band studied. Inasmuch as this survivor pattern does not necessarily describe the life characteristics of the property group, interpretation of the original curves is required in order to use them as valid considerations in service life estimation. Iowa type curves were used in these interpretations.

---

<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead. Supra Note 2.

### Simulated Plant Balance Method

The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.

Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances are calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant record method is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life."<sup>6</sup>

---

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

### Computed Mortality Method

The computed mortality method of life analysis as used in this study is a procedure for statistically aging annual retirements of property and analyzing the statistically aged retirements by the retirement rate method. In this procedure, an aged plant balance is developed for the year prior to and for each test year during the given term of comparison. Each given balance is aged by a simulation procedure which applies a series of successive survivor curve trials using a specified Iowa type curve. The Iowa type survivor curve specified for each account is based on judgment incorporating the results of the simulated plant record analyses, a knowledge of the property, and the type curves estimated for the account in other electric companies. Each trial consists of constructing a specific survivor curve at one-year intervals beginning with age ½. From this curve, survivor ratios are computed and applied, by vintage, to the previous year's aged ending balance and the current test year's given gross addition. The resultant aged surviving balances also produce the aged retirements which are the differences between successive aged balances. The aged data are then analyzed by the retirement rate method as described above.

Service Life Considerations. The survivor curve estimates were based on judgment which incorporated a number of factors, including the results of statistical analyses of historical service life data, information obtained through field surveys and discussions with operating and management personnel, and knowledge of service lives of similar plant and equipment of other electric

utilities. The statistical analyses for 32 plant accounts and subaccounts contributed significantly toward the conclusions with respect to the probable average survivor curves to be experienced during the life cycles of those accounts. In addition, most of the interim survivor curves used for Beaver Valley were based on the statistical analyses of Steam Production Plant. The property groups for which the survivor curves were based to a large extent on the statistical analyses represent 88 percent of the depreciable plant in Account 101, Electric Plant in Service. The 32 plant accounts and subaccounts are as follows:

Production Plant - Steam

311	Structures and Improvements
312	Boiler Plant Equipment
314	Turbogenerator Units
315	Accessory Electric Equipment
316	Miscellaneous Power Plant Equipment

Production Plant - Other

343	Prime Movers
344	Generators
346	Miscellaneous Equipment

Transmission Plant

353	Station Equipment
355	Poles and Fixtures
356	Overhead Conductors and Devices

Distribution Plant

361	Structures and Improvements
362.1	Station Equipment - Company Stations
362.2	Station Equipment - Customer High Tension
364.11	Poles, Towers and Fixtures - Dated Property
364.12	Poles, Towers and Fixtures - Undated Property
365.01	Overhead Conductors and Devices - Dated Property
365.02	Overhead Conductors and Devices - Undated Property
367	Underground Conductors and Devices
368.1	Line Transformers - Pole Top - Material Only

368.3	Line Transformers - Customer Low Tension Equipment - Underground Network
369.1	Services - Overhead
370.1	Meters - Instruments Only
370.3	Meters - Appurtenances and Associated Cost
373.2	Street Lighting Equipment - Stations

General Plant

390.1	Structures and Improvements
391	Office Furniture and Equipment
392.1	Transportation Equipment - Passenger Cars
392.2	Transportation Equipment - Other Than Passenger Cars
393	Stores Equipment
395	Laboratory Equipment
396	Power Operated Equipment

Account 364, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups for which the statistical analysis was a significant factor. The plant statistics recorded for this account are divided into "dated" and "undated" property. The "dated" property, coded Account 364.11, was analyzed by the retirement rate method and the "undated" property, coded Account 364.12, was analyzed by the simulated plant record and computed mortality methods. "Undated" property includes items that cannot be identified as to installation date when they are retired. Such items include crossarms, secondary racks, guys, and anchors, which often are retired and replaced independent of the dated pole to which they are attached.

Aged plant accounting data for the service life study of Account 364.11 were compiled for the years 1964 through 1993, which comprised the total readily available experience. The resulting life table for the 1964-1993 experience band is presented on pages

A-65 through A-67 and is plotted on page A-64. A similar procedure was followed for all the major mass accounts.

The survivor curve estimate for Account 364.11 is the 52-R1 curve. It is illustrated on the chart on page A-64. The estimated smooth curve is representative of the stub survivor curves, particularly between ages 0 and 64, the ages of the most significant statistical data. The table on page A-66 indicates that the magnitude of plant exposed to retirement diminishes significantly after age 64.

The Company has been engaged in a gradual program of converting to higher voltages, and has experienced urban renewal and highway relocation in its service area. These programs were causes of retirement, as well as the physical causes of wear and tear, decay, and action of the elements. Discussions held with management and the field reviews revealed no reason to anticipate a substantial change from the 52-R1 interpretation of the historical statistical indications.

The simulated plant record method of life analysis was applied to Account 364.12, inasmuch as the retirements are undated and the retirement rate method could not be used. Simulated balances for the period 1959 through 1993 were calculated by applying survivor ratios of a series of standard type curve and average life combinations to the gross additions for the period 1938 through 1993 and the aged plant balance as of December 31, 1937. The indicated type survivor curve of the undated plant, consisting of pole accessories, is the Iowa 01 survivor curve, which was the previous type curve estimate. The Iowa 01 was used to age the

retirements during each year 1969 through 1993. The aged retirements were analyzed by the retirement rate method. The results are presented in graphical and tabular form on pages A-68 through A-70. The Iowa 42-R0.5 is an excellent fit of the original survivor curve through age 30 and is consistent with the life indication of the simulated analyses.

The survivor curve estimate for Account 370, Meters Instruments and Installations, is the Iowa 37-R2 truncated in the year 2004. The 37-R2 reflects the historical rates of retirement due primarily to physical causes. The truncation of the survivor curve in the year 2004 reflects a program recently initiated by the Company in which all meters will be replaced by remote-read meters. It is expected that the replacements will occur over a ten-year period.

The life span estimates for fossil power generating stations were the result of considering experienced life spans of retired generating units of the Company, the age of surviving units, general operating characteristics of the units now in service and discussions with management personnel concerning the probably long-term operating decisions that will ultimately result in the retirement of the existing units. The estimated life spans of the several units are as follows:

<u>Unit</u>	<u>Steam Pressure, psi</u>	<u>Year in Service</u>	<u>Life Span</u>	<u>Estimated Retirement Year</u>
<u>Coal-Fired Units</u>				
Elrama No. 1	1350	1952	53	2005
Elrama No. 2	1350	1953	52	2005
Elrama No. 3	1500	1954	51	2005
Elrama No. 4	1900	1960	45	2005
Cheswick No. 1	2500	1970	45	2015
Ft. Martin No. 1	3500	1967	40	2007
Sammis No. 7	3500	1971	40	2011
Eastlake No. 5	3500	1972	40	2012
Mansfield No. 1	3785	1976	40	2016
Mansfield No. 2	3785	1977	40	2017
Mansfield No. 3	3785	1980	40	2020

Nuclear Units

Beaver Valley No. 1	1085	1976	30	2006
Beaver Valley No. 2	1085	1987	30	2017
Perry No. 1		1987	30	2017

Oil-Fired Units

Brunot Island Units 1a, 1b, 1c	-	1972	40	2012
-----------------------------------	---	------	----	------

The life spans of retired units have ranged from 31 to 53 years and averaged 45 years. However, most of the current units operate under more critical conditions with respect to pressures, temperature, and speeds than the units that have been retired.

The oldest station is Elrama. Elrama's four units were installed during the period, 1952 through 1960. This station was equipped with scrubbers in 1975 in an effort to meet environmental standards for stack emissions, thus extending its service life by substantially reducing a significant potential cause of retirement. It also has undergone extensive rehabilitation, including major maintenance and refurbishing of the older units.

Management outlook is that the Elrama station is capable of reliable operation for the next 10 years, and accordingly, the estimated average retirement year is 2005. This results in an approximate average life span of 50 years for the Elrama units.

The outlook for the Cheswick generating unit is for a life span approximating 45 years. Cheswick is a 555 megawatt generating unit, dated 1970, operating at a steam pressure of 2,500 psi, and is 100 percent owned by Duquesne. The unit's conservative design is expected to result in an longer service life than the several higher pressure units in which Duquesne participates in joint ownership with other parties.

The outlook for the group of supercritical generating units is for life spans averaging approximately 40 years. The units are jointly owned with other members of the Central Area Power Coordination Group (CAPCO) or with Monongahela Power Company. The outlook for shorter life spans, on the average, than those expected for the other fully-owned stations reflects more severe operating conditions for these units. Duquesne's service life outlook is comparable to that of other members of CAPCO.

The life spans for Beaver Valley Unit No. 1, Beaver Valley Unit No. 2 and Perry Unit No. 1 are 30 years. These life spans are shorter than the operating licenses of these units. The use of life spans which are less than the operating licenses is appropriate as a response to the Energy Policy Act of 1992 and the increasing competition in the electric power generation market.

The Energy Policy Act of 1992 established the concepts of Exempt Wholesale Generators and transmission access in the electric

Nuclear

industry. These concepts will permit customers to shop for energy. Exempt Wholesale Generators will be able to meet these customers' energy needs through the use of gas-fired and other generation at a price that is less than the cost of generation at nuclear power stations. In response to these conditions, the Federal Energy Regulatory Commission has initiated a rulemaking related to stranded investment as a result of the transition to a competitive electric industry.

Duquesne's nuclear power stations were planned and built at a time when the use of fossil fuels was discouraged as a matter of public policy. Coal-fired generation was subject to ever more stringent environmental regulations and gas- or oil-fired generation was limited by the Fuel Use Act of 1978. Technological advances, the repeal of the Fuel Use Act and the Energy Policy Act have created a situation in which Duquesne will have to compete for market share against lower cost competitors.

There are several actions which owners of nuclear generating stations can take in response to the new playing field on which they find themselves. The most prudent course at the moment is to increase depreciation expense in order to better align embedded cost of production with the likely costs of competitors when they enter the electric generation market. Southern California Edison Company has filed and received approval from the California Public Utilities Commission to increase the annual depreciation expense for its nuclear units.

In order to increase the depreciation expense for Duquesne's nuclear units, the life spans of Beaver Valley Unit No. 1 and Perry

Unit No. 1 have been reduced from the operating license to 30 years. Beaver Valley Unit No. 2 currently has a life span related to its approximate 30-year lease. This will place Duquesne in a better position to retain generation market share and, thereby, benefit customers without market power by recovering fixed costs from those who do.

The 40-year life span estimated for the Brunot Island Combustion Turbine Units No. 1A, 1B and 1C is based on the present and forecast function of these units. They serve the purpose of meeting Duquesne's commitment to maintain the capability of a "cold start" in the event of a major shutdown of its generating stations. These units will be maintained in operating condition, but will be operated only for test and emergency purposes in the foreseeable future. Under this mode of operation, it is reasonable to expect realization of a life span approximating 40 years. This estimated life span reflects both the expected longer physical life and the long-term need for standby cold start capability.

Generally, the survivor curve estimates for the accounts other than those listed above, which comprise a minor portion of the total depreciable original cost, were based on judgment 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.

Field Trips. The service life estimates reflect a general familiarity of Duquesne's operating area and plant facilities, attained through periodic field trips and visits to plant sites by

the consultants responsible for those estimates. The process of attaining and maintaining the general knowledge acquired through visits to operating plant facilities spans the years 1977 through 1987.

The dates and locations of more recent plant facility observations follows:

<u>May 4, 1987</u>	Elrama Power Station McKeesport Substation Dravosburg Substation Duquesne Substation
<u>May 5, 1987</u>	Cheswick Substation Universal Substation Manchester Substation System Control Center
<u>May 6, 1987</u>	Wilmerding Substation Hershey Road Building Main Office Building
<u>May 19, 1987</u>	South Heights Building Crescent Substation Hopewell Substation Phillips Transmission Yard Phillips Power Station and Scrubbers Collier Substation Fort Martin Power Station
<u>May 20, 1987</u>	Northern Building Highland Substation Oakland Substation Mansfield Power Station and Scrubbers Raccoon Substation Western Division S&S Building Western Division Headquarters Building Preble Building Brunot Island Substation Brunot Island Transmission Yard Brunot Island Power Station
<u>May 21, 1987</u>	Beaver Valley Power Station Beaver Valley Transmission Yard Midland Substation Banksville Building Arsenal Substation Kirkwood Street Building Sammis Power Station Eastlake Power Station

March 13, 1985

Eastlake Power Station  
Sammis Power Station  
Mansfield Power Station  
Western District Headquarters and Transmission  
and Distribution Center

March 14, 1985

Elrama Power Station  
Clairton Substation  
McKeesport Transmission and Distribution Center  
Central District Headquarters and Transmission  
and Distribution Center  
Ambridge Substation  
Crescent Substation  
Phillips Power Station  
South Heights Transmission and Distribution  
Center

March 15, 1985

Manchester Shops and Warehouse  
Woods Run Headquarters Complex and New  
Transportation Center  
Brunot Island Power Station  
Banksville Road Transmission and Distribution  
Center

April 3, 1984

Ft. Martin Power Station

April 17, 1984

Arsenal Substation  
Carson Substation  
Rankin Substation  
Ash Disposal Project for Cheswick Power  
Station  
Cheswick Power Station  
Eastern District Headquarters and Transmission  
and Distribution Center (Hershey Road)

April 18, 1984

Systems Control Center, New Beaver Avenue  
Preble Avenue Transmission and Distribution  
Center  
South Heights Transmission and Distribution  
Center  
Beaver Valley Power Station  
Beaver Valley Emergency Response Center

April 5, 1983

Western District Headquarters and Transmission  
and Distribution Center  
Beaver Valley Emergency Response Center  
Mansfield Power Station  
Brunot Island Power Station  
Brunot Island Substation  
Montour Substation  
Phillips Power Station

April 6, 1983

Eastlake Power Station  
Sammis Power Station  
Fort Martin Power Station

April 7, 1983

Manchester Shops and Warehouse  
Site of East Busway Project, Tenth Street,  
Pittsburgh to Wilkinsburg  
Cheswick Power Station  
Logans Ferry Substation  
Dravosburg Substation  
Elrama Power Station

March 30, 1982

Beaver Valley Power Station  
Beaver Valley Training Center Building  
(Under Construction)  
Beaver Valley Technical Support Center  
Western District Substation Headquarters and  
Shop  
Site of New Western District Headquarters and  
Transmission and Distribution Center  
Racoon Substation  
Phillips Power Station

March 31, 1982

Subway Construction, Sixth Avenue, Pittsburgh  
Arsenal Substation  
Brunot Island Substation  
Brunot Island Power Station  
Systems Control Center, New Beaver Avenue  
Montour Substation

March 24, 1981

Racoon Substation  
Western District Substation Headquarters and  
Shop (Under Construction)  
Western District Garage and Shop  
Beaver Valley Power Station  
Bruce Mansfield Power Station  
Bruce Mansfield Sludge Disposal Site  
Midland Substation  
Rochester Substation Headquarters and Shop  
Rochester Substation  
Valley Substation  
Legionville Substation  
Phillips Power Station  
South Heights Transmission and Distribution  
Center

March 25, 1981

Manchester Shops and Warehouse  
Manchester Garage and Shop  
Preble Avenue Shop and Warehouse  
New Beaver Avenue Offices  
Brunot Island Substation  
Brunot Island Power Station  
Neville Island Industrial Substation  
Bellevue Substation

March 25, 1981,  
cont.

North Substation  
Pine Creek Substation  
Cheswick Power Station

March 26, 1981

Stanwix Substation  
Forbes Substation  
Lawrence Substation  
Arsenal Substation, (Under Construction)  
Kirkwood Street Substation Headquarters and  
Shop  
Kirkwood Street Substation  
Oakland Substation  
Carson Substation  
Elrama Power Station

April 21, 1981

Eastlake Power Station  
Sammis Power Station  
Fort Martin Power Station

October 31, 1978

Eastlake Power Station  
Shippingport Power Station  
Bruce Mansfield Power Station  
Phillips Power Station

November 1, 1978

Beaver Valley Power Station  
Sammis Power Station  
Ft. Martin Power Station  
Elrama Power Station

November 2, 1978

Banksville Road Transmission and  
Distribution Headquarters  
Brunot Island Power Station  
Cheswick Power Station  
Central District Transmission and  
Distribution Headquarters

June 6, 1977

Sammis Power Station  
Shippingport Power Station  
Beaver Valley Power Station  
Mansfield Power Station  
West Bridgewater Transmission and  
Distribution Headquarters

June 7, 1977

Phillips Power Station  
South Heights Transmission and  
Distribution Headquarters  
Crescent Transmission Substation  
Brunot Island Distribution Substation  
Brunot Island Power Station  
New Beaver Substation and Shops  
Headquarters

June 8, 1977

Preble Avenue Transmission and  
Distribution Headquarters  
Manchester Shops, Garage and Warehouse  
Manchester Distribution Substation  
Elrama Power Station  
McKeesport Transmission and Distribution  
Headquarters

June 9, 1977

Hershey Road Transmission and Distribution  
Headquarters  
Cheswick Power Station

August 25, 1977

Eastlake Power Station

#### 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 December 31, 1993, the 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 or the average service life procedure:

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

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:

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

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:

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

or

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

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 following table illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 7-R4 survivor curve and a December 31, 1993 calculation date.

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

INPUT PARAMETERS:

CALCULATION DATE.. 12-31-1993  
SURVIVOR CURVE.... 7-R4

AGE INTERVAL BEG	END	LIFE	RETIREMENTS DURING INTERVAL	GROUP ANNUAL ACCRUAL	YEAR INST	SUMMATION OF ANNUAL ACCRUALS	AVERAGE PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.03513	0.03513000000	1993	15.20867736007	99.987523	0.1521	0.0761
1.000	2.000	1.500	0.19491	0.12994000000	1992	15.10857736007	99.867414	0.1513	0.2270
2.000	3.000	2.500	0.79538	0.31815200000	1991	14.88453136007	99.372270	0.1498	0.3745
3.000	4.000	3.500	2.50810	0.71660000000	1990	14.36715536007	97.720533	0.1470	0.5145
4.000	5.000	4.500	6.26236	1.39163555556	1989	13.31303758229	93.335304	0.1426	0.6417
5.000	6.000	5.500	12.45454	2.26446181818	1988	11.48498889542	83.976852	0.1368	0.7524
6.000	7.000	6.500	22.36954	3.44146769231	1987	8.63202414017	66.564810	0.1297	0.8431
7.000	8.000	7.500	30.03068	4.00409066667	1986	4.90924496068	40.364698	0.1216	0.9120
8.000	9.000	8.500	19.44520	2.28767058824	1985	1.76336433323	15.626758	0.1128	0.9588
9.000	10.000	9.500	5.67848	0.59773473684	1984	0.32066167069	3.064921	0.1046	0.9937
10.000	10.710	10.355	0.22568	0.02179430227	1983	0.00773697731	0.080116	0.0000	1.0000
TOTAL			100.00000						

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 each one-year age interval coincides with the calculation date, e.g., December 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 7-R4 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 and last year (1993 and 1983), 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 15.10857736007 for 1992 equals one-half of 0.12994000000 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 1993 are calculated on the basis of an in-service date at the midpoint of the year. The figure in column 7 for vintage 1993 equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 7-R4 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 December 31, 1993.

#### 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 proposed 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	25
Equipment	7
393, Stores Equipment	30
394, Tools, Shop and Garage Equipment	30
395, Laboratory Equipment	30
397, Communication Equipment	15
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 1993, the estimated 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.

#### AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period 1990 through 1994. Results of the calculations are shown in Table 2.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized to expense. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage. In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account.

Table 2 also includes the amortization of the variance in the net salvage subaccount of the depreciation reserve at the end of 1994. The variance represents the difference between the actual balances by function in the net salvage reserve and the balances by function that would exist if the 1986 through 1994 provisions for

net salvage in each of those years had been based on five-year amortizations of the previous five year's experience. This variance will be extinguished during the years 1995 through 1999. After the variance is extinguished, the total annual amortization of net salvage will be one-fifth of the experience during the previous five years and the balance will be the unamortized portion of such experience.

RESULTS OF STUDY

## RESULTS OF STUDY

### DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 and 2 summarize the results of the depreciation study at December 31, 1993. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at December 31, 1993, future book accruals, calculated annual accruals, composite remaining life and calculated annual accrual rate for plant in service. Table 2 presents the annual amortization of experienced net salvage.

### DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves and the annual depreciation calculations are presented in two appendices.

In Appendix A, Service Life Statistics, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub

survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in Appendix B, Depreciation Calculations, and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
INTANGIBLE PLANT								
301 ORGANIZATION		NONDEPR.	100,275.19					
302 FRANCHISES AND CONSENTS		NONDEPR.	6,830.09					
303.1 MISCELLANEOUS INTANGIBLE COSTS		5-SQ	23,520,524.04	4,403,867	19,116,658	4,300,401	4.4	18.28
303.2 PERRY INTANGIBLE COST		33-SQ	18,523,153.68	3,333,368	15,189,786	573,199	26.5	3.09
TOTAL INTANGIBLE PLANT			42,150,783.00	7,737,235		4,873,600		
STEAM PRODUCTION PLANT								
MANSFIELD - UNIT NO. 1								
310 LAND AND LAND RIGHTS		NONDEPR.	33,559.08					
311 STRUCTURES AND IMPROVEMENTS	6-2016	120-R2	9,782,488.63	4,221,136	5,561,353	251,620	22.1	2.57
312 BOILER PLANT EQUIPMENT	6-2016	75-R1.5	31,834,900.21	12,374,341	19,460,560	919,997	21.2	2.89
314 TURBOGENERATOR UNITS	6-2016	45-S1	13,118,593.21	5,334,278	7,784,316	409,121	19.0	3.12
315 ACCESSORY ELECTRIC EQUIPMENT	6-2016	90-R1.5	6,369,060.77	2,540,736	3,828,324	177,066	21.6	2.78
316 MISCELLANEOUS POWER PLANT EQUIPMENT	6-2016	60-R1	517,743.67	228,122	289,622	14,077	20.6	2.72
TOTAL MANSFIELD - UNIT NO. 1			61,656,345.57	24,698,613	36,924,175	1,771,881		
MANSFIELD - UNIT NO. 2								
310 LAND AND LAND RIGHTS		NONDEPR.	8,985.63					
311 STRUCTURES AND IMPROVEMENTS	6-2017	120-R2	2,531,809.37	1,026,476	1,505,333	65,255	23.1	2.58
312 BOILER PLANT EQUIPMENT	6-2017	75-R1.5	8,452,020.82	3,116,536	5,335,485	241,692	22.1	2.86
314 TURBOGENERATOR UNITS	6-2017	45-S1	3,678,412.64	1,463,584	2,214,828	111,694	19.8	3.04
315 ACCESSORY ELECTRIC EQUIPMENT	6-2017	90-R1.5	1,809,926.63	683,758	1,126,169	49,916	22.6	2.76
316 MISCELLANEOUS POWER PLANT EQUIPMENT	6-2017	60-R1	276,933.05	102,703	174,230	8,219	21.2	2.97
TOTAL MANSFIELD - UNIT NO. 2			16,758,088.14	6,393,057	10,356,045	476,776		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MANSFIELD - UNIT NO. 3								
310		NONDEPR.	15,148.06					
311	6-2020	120-R2	9,683,742.72	3,207,714	6,476,027	249,355	26.0	2.57
312	6-2020	75-R1.5	29,969,294.30	9,290,470	20,678,825	832,013	24.9	2.78
314	6-2020	45-S1	10,056,259.61	3,477,007	6,579,254	294,605	22.3	2.93
315	6-2020	90-R1.5	7,259,653.61	2,442,291	4,817,362	189,859	25.4	2.62
316	6-2020	60-R1	684,665.25	235,567	449,099	18,746	24.0	2.74
TOTAL MANSFIELD - UNIT NO. 3			57,668,763.55	18,653,049	39,000,567	1,584,578		
MANSFIELD - COMMON FACILITIES								
311	6-2017	120-R2	2,176,894.68	819,971	1,356,925	59,086	23.0	2.71
312	6-2017	75-R1.5	6,171,222.04	2,401,865	3,769,357	171,665	22.0	2.78
314	6-2017	45-S1	231,994.76	98,669	133,326	6,802	19.6	2.93
315	6-2017	90-R1.5	2,228,957.07	907,839	1,321,119	58,698	22.5	2.63
316	6-2017	60-R1	219,899.07	84,970	134,928	6,509	20.7	2.96
TOTAL MANSFIELD - COMMON FACILITIES			11,028,967.62	4,313,314	6,715,655	302,760		
MANSFIELD - SHARED FACILITIES								
310		NONDEPR.	1,387,606.00					
311	6-2020	120-R2	8,730,129.06	3,065,862	5,664,266	219,614	25.8	2.52
312	6-2020	75-R1.5	10,959,274.27	3,647,570	7,311,704	296,656	24.6	2.71
314	6-2020	45-S1	978,727.06	160,007	818,720	35,948	22.8	3.67
315	6-2020	90-R1.5	3,620,485.37	1,287,582	2,332,905	92,916	25.1	2.57
316	6-2020	60-R1	1,823,164.01	608,270	1,214,895	53,361	22.8	2.93
TOTAL MANSFIELD - SHARED FACILITIES			27,499,385.77	8,769,291	17,342,490	698,495		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
MANSFIELD SCRUBBERS - UNIT NO. 1									
311	STRUCTURES AND IMPROVEMENTS	6-2016	120-R2	1,360,683.96	596,114	764,570	34,580	22.1	2.54
312	BOILER PLANT EQUIPMENT	6-2016	75-R1.5	13,281,795.95	10,932,833	2,348,963	110,920	21.2	0.84
				-----	-----	-----			
TOTAL MANSFIELD SCRUBBERS - UNIT NO. 1			14,642,479.91	11,528,947	3,113,533	145,500	21.4	0.99	
MANSFIELD SCRUBBERS - UNIT NO. 2									
311	STRUCTURES AND IMPROVEMENTS	6-2017	120-R2	404,181.77	166,621	237,561	10,294	23.1	2.55
312	BOILER PLANT EQUIPMENT	6-2017	75-R1.5	3,921,901.99	2,835,341	1,086,561	49,353	22.0	1.26
				-----	-----	-----			
TOTAL MANSFIELD SCRUBBERS - UNIT NO. 2			4,326,083.76	3,001,962	1,324,122	59,647			
MANSFIELD SCRUBBERS - UNIT NO. 3									
311	STRUCTURES AND IMPROVEMENTS	6-2020	120-R2	85,844.75	28,762	57,083	2,199	26.0	2.56
312	BOILER PLANT EQUIPMENT	6-2020	75-R1.5	15,447,640.17	10,355,054	5,092,586	203,670	25.0	1.32
				-----	-----	-----			
TOTAL MANSFIELD SCRUBBERS - UNIT NO. 3			15,533,484.92	10,383,816	5,149,669	205,869			
MANSFIELD SCRUBBERS - COMMON FACILITIES									
311	STRUCTURES AND IMPROVEMENTS	6-2017	120-R2	202,880.44	86,730	116,150	5,035	23.1	2.48
312	BOILER PLANT EQUIPMENT	6-2017	75-R1.5	2,411,642.92	1,696,423	715,220	32,222	22.2	1.34
				-----	-----	-----			
TOTAL MANSFIELD SCRUBBERS - COMMON FACILITIES			2,614,523.36	1,783,153	831,370	37,257			
MANSFIELD SCRUBBERS - SHARED FACILITIES									
310	LAND AND LAND RIGHTS		NONDEPR.	685,244.93					
311	STRUCTURES AND IMPROVEMENTS	6-2020	120-R2	1,446,972.65	510,936	936,038	36,052	26.0	2.49
312	BOILER PLANT EQUIPMENT	6-2020	75-R1.5	24,280,483.78	19,999,713	4,280,771	173,236	24.7	0.71
				-----	-----	-----			
TOTAL MANSFIELD SCRUBBERS - SHARED FACILITIES			26,412,701.36	20,510,649	5,216,809	209,288			

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
EASTLAKE UNIT NO. 5								
310		NONDEPR.	265,760.98					
311	6-2012	120-R2	10,323,899.98	4,245,943	6,077,957	336,156	18.1	3.26
312	6-2012	75-R1.5	48,590,424.18	17,786,443	30,803,984	1,762,763	17.5	3.63
314	6-2012	45-S1	8,956,778.88	3,805,074	5,151,705	314,919	16.4	3.52
315	6-2012	90-R1.5	2,988,181.63	1,382,797	1,605,384	90,003	17.8	3.01
316	6-2012	60-R1	1,953,974.54	659,270	1,294,704	76,748	16.9	3.93
TOTAL EASTLAKE UNIT NO. 5			73,079,020.19	27,879,527	44,933,734	2,580,589		
SAMMIS UNIT NO. 7								
310		NONDEPR.	17,007.51					
311	6-2011	120-R2	9,754,722.46	4,291,249	5,463,475	317,821	17.2	3.26
312	6-2011	75-R1.5	54,692,378.11	19,293,088	35,399,291	2,147,181	16.5	3.93
314	6-2011	45-S1	11,688,201.63	4,028,058	7,660,144	483,357	15.8	4.14
315	6-2011	90-R1.5	8,072,868.26	3,236,166	4,836,702	288,281	16.8	3.57
316	6-2011	60-R1	711,890.98	233,810	478,081	30,207	15.8	4.24
TOTAL SAMMIS UNIT NO. 7			84,937,068.95	31,082,371	53,837,693	3,266,847		
CHESWICK								
310		NONDEPR.	1,795,091.95					
311	6-2015	120-R2	30,915,622.20	14,857,060	16,058,560	762,953	21.0	2.47
312	6-2015	75-R1.5	107,585,360.70	38,090,819	69,494,541	3,512,556	19.8	3.26
314	6-2015	45-S1	26,534,453.31	12,956,820	13,577,632	767,799	17.7	2.89
315	6-2015	90-R1.5	21,836,885.76	7,606,438	14,230,446	700,229	20.3	3.21
316	6-2015	60-R1	7,266,576.62	2,225,099	5,041,479	274,801	18.3	3.78
TOTAL CHESWICK			195,933,990.54	75,736,236	118,402,658	6,018,338		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
FT. MARTIN								
310		NONDEPR.	218,148.15					
311	6-2007	120-R2	6,235,417.22	2,589,039	3,646,377	274,255	13.3	4.40
312	6-2007	75-R1.5	38,639,290.75	18,526,230	20,113,061	1,548,244	13.0	4.01
314	6-2007	45-S1	17,413,899.78	7,409,494	10,004,407	799,693	12.5	4.59
315	6-2007	90-R1.5	3,333,314.57	1,723,207	1,610,108	122,532	13.1	3.68
316	6-2007	60-R1	2,114,623.75	472,007	1,642,614	137,461	11.9	6.50
TOTAL FT. MARTIN			67,954,694.22	30,719,977	37,016,567	2,882,185		
ELRAMA								
310		NONDEPR.	3,571,487.81					
311	6-2005	120-R2	26,052,808.56	17,157,795	8,895,013	783,370	11.4	3.01
312	6-2005	75-R1.5	50,581,232.64	28,054,331	22,526,902	2,038,795	11.0	4.03
314	6-2005	45-S1	36,775,467.06	21,081,757	15,693,709	1,489,071	10.5	4.05
315	6-2005	90-R1.5	10,538,940.04	6,810,964	3,727,976	332,859	11.2	3.16
316	6-2005	60-R1	3,649,410.75	1,706,415	1,942,997	181,009	10.7	4.96
TOTAL ELRAMA			131,169,346.86	74,811,262	52,786,597	4,825,104		
ELRAMA SCRUBBERS								
311	6-2005	120-R2	12,141,628.38	5,214,972	6,926,656	607,129	11.4	5.00
312	6-2005	75-R1.5	42,070,429.07	26,472,490	15,597,938	1,392,647	11.2	3.31
315	6-2005	90-R1.5	11,536,866.81	5,312,511	6,224,355	551,623	11.3	4.78
316	6-2005	60-R1	1,069,531.73	531,011	538,521	49,126	11.0	4.59
TOTAL ELRAMA SCRUBBERS			66,818,455.99	37,530,984	29,287,470	2,600,525		
TOTAL STEAM PRODUCTION PLANT			858,033,400.71	387,796,208		27,665,639		

43

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
NUCLEAR PRODUCTION PLANT								
BEAVER VALLEY - UNIT NO. 1								
320		NONDEPR.	3,170.08					
321	10-2006	120-R2	73,960,192.94	26,947,485	47,012,705	3,697,751	12.7	5.00
322	10-2006	75-R1.5	165,799,071.19	62,355,735	103,443,337	8,337,991	12.4	5.03
323	10-2006	45-S1	69,951,707.92	25,673,897	44,277,811	3,692,591	12.0	5.28
324	10-2006	55-R1.5	66,152,511.87	19,538,053	46,614,459	3,811,393	12.2	5.76
325	10-2006	60-R1	13,647,398.11	7,944,906	5,702,492	474,950	12.0	3.48
TOTAL BEAVER VALLEY - UNIT NO. 1			389,514,052.11	142,460,076	247,050,804	20,014,676		
BEAVER VALLEY - UNIT NO. 1 STEAM GENERATORS								
322	10-2006	75-R1.5	18,482,996.42	8,644,389	9,838,607	787,719	12.5	4.26
BEAVER VALLEY - UNIT NO. 2								
320		NONDEPR.	17,952.91					
321	3-2017	120-R2	3,248,805.61	521,369	2,727,437	121,070	22.5	3.73
322	3-2017	75-R1.5	7,195,943.10	1,172,055	6,023,887	286,856	21.0	3.99
323	3-2017	45-S1	2,715,113.58	401,944	2,313,170	111,331	20.8	4.10
324	3-2017	55-R1.5	2,372,485.52	442,992	1,929,494	95,142	20.3	4.01
325	3-2017	60-R1	2,580,308.57	300,294	2,280,014	118,599	19.2	4.60
TOTAL BEAVER VALLEY - UNIT NO. 2			18,130,609.29	2,838,654	15,274,002	732,998		
BEAVER VALLEY - COMMON FACILITIES								
320		NONDEPR.	523,036.11					
321	1-2017	120-R2	84,683,098.67	21,883,031	62,800,070	2,792,641	22.5	3.30
322	1-2017	75-R1.5	67,466,174.07	10,363,729	57,102,444	2,693,101	21.2	3.99
323	1-2017	45-S1	6,958,610.56	1,981,014	4,977,597	251,495	19.8	3.61
324	1-2017	55-R1.5	21,481,638.87	4,008,250	17,473,389	865,294	20.2	4.03
325	1-2017	60-R1	33,106,077.47	7,720,754	25,385,324	1,278,282	19.9	3.86
TOTAL BEAVER VALLEY - COMMON FACILITIES			214,218,635.75	45,956,778	167,738,824	7,880,813		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
PERRY - UNIT NO. 1								
320	LAND AND LAND RIGHTS	NONDEPR.	206,018.90					
321	STRUCTURES AND IMPROVEMENTS	12-2017 120-R2	118,772,644.70	22,245,586	96,527,058	4,151,810	23.2	3.50
322	REACTOR PLANT EQUIPMENT	12-2017 75-R1.5	433,589,917.79	85,781,283	347,808,636	15,951,268	21.8	3.68
323	TURBOGENERATOR UNITS	12-2017 45-S1	63,366,192.27	10,949,562	52,416,630	2,544,360	20.6	4.02
324	ACCESSORY ELECTRIC EQUIPMENT	12-2017 55-R1.5	106,084,715.53	19,880,323	86,204,393	4,140,718	20.8	3.90
325	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2017 60-R1	30,085,349.65	6,483,482	23,601,868	1,164,944	20.3	3.87
TOTAL PERRY - UNIT NO. 1			752,104,838.84	145,340,236	606,558,585	27,953,100		
PERRY - COMMON								
321	STRUCTURES AND IMPROVEMENTS	12-2017 120-R2	16,914.10	0	16,914	726	23.3	4.29
325	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2017 60-R1	237,791.35	0	237,791	12,412	19.2	5.22
TOTAL PERRY - COMMON			254,705.45	0	254,705	13,138		
TOTAL NUCLEAR PRODUCTION PLANT			1,392,705,837.86	345,240,133		57,382,444		
OTHER PRODUCTION PLANT								
BRUNOT ISLAND - COMBUSTION TURBINES - UNITS 1A, 1B AND 1C								
341	STRUCTURES AND IMPROVEMENTS	6-2012 120-R2	859,044.39	436,094	422,950	23,212	18.2	2.70
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6-2012 SQUARE	2,139,535.52	1,096,145	1,043,390	56,400	18.5	2.64
344	GENERATORS	6-2012 50-R2	6,480,026.64	3,411,416	3,068,610	182,445	16.8	2.82
345	ACCESSORY ELECTRIC EQUIPMENT	6-2012 90-R1.5	510,428.80	244,123	266,306	14,919	17.9	2.92
TOTAL BRUNOT ISLAND - UNITS 1A, 1B AND 1C			9,989,035.35	5,187,778	4,801,256	276,976		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
BRUNOT ISLAND - ASSOCIATED FACILITIES								
340	LAND AND LAND RIGHTS	NONDEPR.	393,704.02					
341	STRUCTURES AND IMPROVEMENTS	6-2012 120-R2	3,896,647.98	1,481,930	2,414,718	133,424	18.1	3.42
346	MISCELLANEOUS POWER PLANT EQUIPMENT	6-2012 50-L2	714,047.10	384,710	329,332	20,610	16.0	2.89
TOTAL BRUNOT ISLAND - ASSOCIATED FACILITIES			5,004,399.10	1,866,640	2,744,050	154,034		
TOTAL OTHER PRODUCTION PLANT			14,993,434.45	7,054,418		431,010		
TOTAL PRODUCTION PLANT			2,265,732,673.02	740,090,759		85,479,093		
TRANSMISSION PLANT								
350	LAND AND LAND RIGHTS	NONDEPR.	9,906,859.87					
352	STRUCTURES AND IMPROVEMENTS	60-R3	8,045,639.02	1,581,428	6,464,212	142,615	45.3	1.77
353	STATION EQUIPMENT	40-R2	107,102,957.66	44,917,848	62,185,110	2,409,007	25.8	2.25
354	TOWERS AND FIXTURES	65-R4	66,078,545.49	20,282,729	45,795,820	1,061,128	43.2	1.61
355	POLES AND FIXTURES	45-R3	5,569,382.12	1,268,646	4,300,739	127,136	33.8	2.28
356	OVERHEAD CONDUCTORS AND DEVICES	45-L4	43,810,634.94	18,589,230	25,221,407	921,119	27.4	2.10
357	UNDERGROUND CONDUIT	75-R2	34,511,896.38	6,728,378	27,783,518	467,116	59.5	1.35
358	UNDERGROUND CONDUCTORS AND DEVICES	40-R2	19,350,322.97	6,538,098	12,812,226	482,033	26.6	2.49
359	ROADS AND TRAILS	55-R4	13,878.78	4,478	9,401	360	26.1	2.59
TOTAL TRANSMISSION PLANT			294,390,117.23	99,910,835		5,610,514		

- 4c -

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
DISTRIBUTION PLANT								
360	LAND AND LAND RIGHTS	NONDEPR.	8,204,006.18					
361	STRUCTURES AND IMPROVEMENTS	60-R3	38,936,594.76	11,420,017	27,516,576	657,591	41.8	1.69
362	STATION EQUIPMENT							
	COMPANY STATIONS	50-R1	206,916,281.54	50,056,822	156,859,456	4,931,437	31.8	2.38
	CUSTOMER HIGH TENSION	40-L0	30,060,614.89	8,828,251	21,232,367	839,889	25.3	2.79
	TOTAL ACCOUNT 362		236,976,896.43	58,885,073	178,091,823	5,771,326		
364	POLES, TOWERS AND FIXTURES							
	DATED PROPERTY	52-R1	111,234,305.90	30,123,155	81,111,154	2,451,734	33.1	2.20
	UNDATED PROPERTY	42-R0.5	76,405,733.64	22,842,341	53,563,392	2,142,758	25.0	2.80
	TOTAL ACCOUNT 364		187,640,039.54	52,965,496	134,674,546	4,594,492		
365	OVERHEAD CONDUCTORS AND DEVICES							
	DATED PROPERTY	41-R0.5	49,997,589.01	12,243,759	37,753,829	1,485,567	25.4	2.97
	UNDATED PROPERTY	46-R3	103,434,271.61	38,434,236	65,000,031	2,104,020	30.9	2.03
	TOTAL ACCOUNT 365		153,431,860.62	50,677,995	102,753,860	3,589,587		
366	UNDERGROUND CONDUIT	80-R3	70,594,209.99	13,023,654	57,570,555	1,038,388	55.4	1.47
367	UNDERGROUND CONDUCTORS AND DEVICES	42-L0.5	101,855,385.74	26,485,361	75,370,029	2,941,044	25.6	2.89
368	LINE TRANSFORMERS							
	POLE TOP MATERIAL	50-S0	51,972,687.75	18,152,912	33,819,777	1,061,067	31.9	2.04
	DATED INSTALLATIONS	50-S0	5,294,072.95	2,012,870	3,281,204	104,390	31.4	1.97
	UNDATED INSTALLATIONS	50-S0	25,850,753.10	7,548,144	18,302,610	572,964	31.9	2.22
	CUSTOMER LOW TENSION EQUIPMENT -							
	UNDERGROUND	42-S0	47,192,123.96	13,988,576	33,203,551	1,276,203	26.0	2.70
	UNDERGROUND RESIDENTIAL DISTRIBUTION	30-R2	10,541,418.91	2,827,148	7,714,270	427,671	18.0	4.06
	TOTAL ACCOUNT 368		140,851,056.67	44,529,650	96,321,412	3,442,295		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
369 SERVICES								
OVERHEAD		45-R1	41,510,308.89	13,711,122	27,799,191	1,023,298	27.2	2.47
UNDERGROUND		50-R2	10,703,450.37	2,493,302	8,210,152	247,744	33.1	2.31
TOTAL ACCOUNT 369			52,213,759.26	16,204,424	36,009,343	1,271,042		
370 METERS								
INSTRUMENTS ONLY	6-2004	37-R2	39,867,075.83	14,513,644	25,353,432	2,683,552	9.4	6.73
INSTALLATIONS	6-2004	37-R2	11,643,056.85	3,220,282	8,422,780	860,286	9.8	7.39
APPURTENANCES AND ASSOCIATED COSTS		50-L0	5,701,236.98	1,286,537	4,414,703	139,594	31.6	2.45
TOTAL ACCOUNT 370			57,211,369.66	19,020,463	38,190,915	3,683,432		
371 INSTALLATIONS ON CUSTOMERS' PREMISES		42-L0.5	37,793.18	(45,673)	83,466	2,887	28.9	7.64
373 STREET LIGHTING EQUIPMENT								
OUTSIDE - DATED		15-R3	18,312,758.88	7,846,232	10,466,526	2,786,773	3.8	15.22
OUTSIDE - UNDATED		15-R3	1,771,663.36	1,258,613	513,050	138,743	3.7	7.83
STATIONS		13-01	149,193.68	140,160	9,034	6,479	1.4	4.34
TOTAL ACCOUNT 373			20,233,615.92	9,245,005	10,988,610	2,931,995		
TOTAL DISTRIBUTION PLANT			1,068,186,587.95	302,411,465		29,924,079		

48

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ACCOUNTS 101 AND 106 ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1993, cont.

DEPRECIABLE GROUP	PROB. RET. DATE	SURVIVOR CURVE	ORIGINAL COST AT DECEMBER 31, 1993	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE, PERCENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GENERAL PLANT								
389	LAND AND LAND RIGHTS	NONDEPR.	6,202,965.25					
390.1	STRUCTURES AND IMPROVEMENTS	60-R2	34,532,010.27	7,796,631	26,735,380	630,609	42.4	1.83
390.2	IMPROVEMENTS TO LEASED PROPERTY	VARIOUS	14,029,934.90	7,688,260	6,360,037	421,660	15.1	3.01
391	OFFICE FURNITURE AND EQUIPMENT							
	OFFICE FURNITURE	25-SQ	12,594,529.49	3,250,848	9,343,684	615,133	15.2	4.88
	E.D.P. EQUIPMENT	7-SQ	20,937,479.97	2,654,944	18,282,536	3,843,581	4.8	18.36
	USED EQUIPMENT	7-SQ	177,767.46	7,737	170,031	27,136	6.3	15.26
	TOTAL ACCOUNT 391		33,709,776.92	5,913,529	27,796,251	4,485,850		
392	TRANSPORTATION EQUIPMENT							
	PASSENGER CARS	7-R4	728,346.59	413,997	314,351	51,788	6.1	7.11
	OTHER THAN PASSENGER CARS	11-S3	14,441,922.28	10,722,626	3,719,294	820,407	4.5	5.68
	TOTAL ACCOUNT 392		15,170,268.87	11,136,623	4,033,645	872,195		
393	STORES EQUIPMENT	30-SQ	2,217,791.91	741,810	1,475,980	77,947	18.9	3.51
394	TOOLS, SHOP AND GARAGE EQUIPMENT	30-SQ	9,408,325.70	2,578,099	6,830,227	376,562	18.1	4.00
395	LABORATORY EQUIPMENT	30-SQ	5,139,706.94	1,571,502	3,568,205	212,723	16.8	4.14
396	POWER OPERATED EQUIPMENT	20-S1.5	1,204,862.28	965,944	238,917	29,637	8.1	2.46
397	COMMUNICATION EQUIPMENT	15-SQ	82,533,992.79	32,741,062	49,792,932	9,866,370	5.0	11.95
398	MISCELLANEOUS EQUIPMENT	20-SQ	2,900,441.98	119,201	2,781,240	165,734	16.8	5.71
	TOTAL GENERAL PLANT		207,050,077.81	71,252,661		17,139,287		
	TOTAL ELECTRIC PLANT IN SERVICE		3,877,510,239.01	1,221,402,955		143,026,573		

DUQUESNE LIGHT COMPANY

TABLE 2. SUMMARY OF NET SALVAGE ACTIVITY BY FUNCTION  
AND AMORTIZATION OF EXPERIENCED NET SALVAGE

EXPERIENCED NET SALVAGE

FUNCTION (1)	1990 (2)	1991 (3)	1992 (4)	1993 (5)	1994 (6)	FIVE YEAR TOTAL (7)	FIVE YEAR AMORTIZATION AMOUNT (8)=(7)/5	NET SALVAGE SUBACCOUNT VARIANCE (9)	FIVE YEAR AMORTIZATION OF VARIANCE (10)=(9)/5	TOTAL AMORTIZATION (11)=(8)+(10)
STEAM	283,870	(715,426)	(1,305,933)	(335,815)	(3,928,434)	(6,001,738)	(1,200,348)	(1,848,406)	(369,681)	(1,570,029)
NUCLEAR	(5,941)	(166,651)	(127,368)	(6,896)	(1,769,612)	(2,076,468)	(415,294)	(1,212,107)	(242,421)	(657,715)
OTHER	0	(105)	(8,723)	(3,988)	0	(12,816)	(2,563)	(1,212,990)	(242,598)	(245,161)
TRANSMISSION	(35,982)	(9,787)	(19,239)	(9,801)	(23,841)	(98,650)	(19,730)	(1,353,837)	(270,767)	(290,497)
DISTRIBUTION	(2,596,434)	(3,685,722)	(4,761,788)	(1,533,042)	(4,943,698)	(17,520,684)	(3,504,137)	12,394,801	2,478,960	(1,025,177)
GENERAL	(103,024)	36,710	(309,204)	(95,917)	(61,631)	(533,066)	(106,613)	797,060	159,412	52,799
TRANSPORTATION	497,633	234,622	99,623	102,218	0	934,096	186,819	(124,838)	(24,968)	161,851
FUTURE USE	(37,945)	(101,979)	(601)	(4,916)	0	(145,441)	(29,088)	(39,330)	(7,866)	(36,954)
TOTAL	(1,997,823)	(4,408,338)	(6,433,233)	(1,888,157)	(10,727,216)	(25,454,767)	(5,090,954)	7,400,353	1,480,071	(3,610,883)

105

R-870651 Exhibit 1C

witness: D. J. Clayton

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST OF ACCOUNT 101, ELECTRIC PLANT IN SERVICE, AT MARCH 31, 1988  
(UPDATE AS OF AUGUST 31, 1987)

DEPRECIABLE GROUP	TERMINAL YEAR	SURVIVOR CURVE	FOOT-NOTE REF	ORIGINAL COST	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ACCRUAL RATE	CALCULATED ACCRUED DEPRECIATION
<b>INTANGIBLE PLANT</b>							
001 ORGANIZATION		NONDEPRECIABLE		100,275.19	-	-	-
302 FRANCHISES AND CONSENTS		NONDEPRECIABLE		6,830.05	-	-	-
TOTAL INTANGIBLE PLANT				107,105.28	-	-	-
<b>PRODUCTION PLANT - STEAM PRODUCTION</b>							
<b>ELRAMA</b>							
110 LAND AND LAND RIGHTS		NONDEPRECIABLE		3,570,242.28	-	-	-
311 STRUCTURES AND IMPROVEMENTS	2005	120-R2	1	23,735,223.61	591,123	2.49	13,726,551
312 BOILER PLANT EQUIPMENT	2005	75-R1.5	1	40,154,641.20	1,117,661	2.78	21,909,256
314 TURBOGENERATOR UNITS	2005	75-S0	1	34,013,094.87	1,194,290	3.51	14,676,708
315 ACCESSORY ELECTRIC EQUIPMENT	2005	110-R1.5	1	9,853,159.04	272,014	2.76	5,304,930
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2005	55-R1	1	2,518,937.80	86,575	3.44	1,172,894
TOTAL ELRAMA				113,845,298.80	3,251,863		56,790,339
<b>ELRAMA SCRUBBERS</b>							
311 STRUCTURES AND IMPROVEMENTS	2005	120-R2	1	7,468,209.66	266,178	3.56	2,929,213
312 BOILER PLANT EQUIPMENT	2005	75-R1.5	1	48,869,883.93	1,858,823	3.80	17,868,217
315 ACCESSORY ELECTRIC EQUIPMENT	2005	110-R1.5	1	8,331,394.81	303,658	3.64	3,188,767
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2005	55-R1	1	839,727.40	32,945	3.92	305,182
TOTAL ELRAMA SCRUBBERS				65,509,215.80	2,461,604		24,295,379
<b>CHESWICK</b>							
310 LAND AND LAND RIGHTS		NONDEPRECIABLE		2,166,390.51	-	-	-
311 STRUCTURES AND IMPROVEMENTS	2015	120-R2	1	34,957,725.90	925,319	2.65	10,481,462
312 BOILER PLANT EQUIPMENT	2015	75-R1.5	1	83,787,139.43	2,271,416	2.71	26,626,706
314 TURBOGENERATOR UNITS	2015	75-S0	1	25,177,611.65	679,576	2.60	9,343,637
315 ACCESSORY ELECTRIC EQUIPMENT	2015	110-R1.5	1	18,419,279.93	484,631	2.63	5,753,069
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2015	55-R1	1	4,752,104.40	147,843	3.11	1,323,666
TOTAL CHESWICK				170,260,251.82	4,508,785		53,528,744

Witness: D. J. Clayton

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST OF ACCOUNT 101, ELECTRIC PLANT IN SERVICE, AT MARCH 31, 1968  
(UPDATE AS OF AUGUST 31, 1987)

DEPRECIABLE GROUP	TERMINAL YEAR	SURVIVOR CURVE	FOOT- NOTE REF	ORIGINAL COST	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ACCRAIAL RATE	CALCULATED ACCRUED DEPRECIATION	
PRODUCTION PLANT - STEAM PRODUCTION								
FT. MARTIN								
10		LAND AND LAND RIGHTS		NONDEPRECIABLE	35,422.25	-	-	
11	2007	STRUCTURES AND IMPROVEMENTS	120-R2	1	4,563,786.26	148,609	3.26	1,775,960
12	2007	BOILER PLANT EQUIPMENT	75-R1.5	1	32,457,820.67	1,082,958	3.34	12,575,680
14	2007	TURBOGENERATOR UNITS	75-S0	1	14,562,701.74	533,395	3.66	4,987,888
15	2007	ACCESSORY ELECTRIC EQUIPMENT	110-R1.5	1	3,080,551.22	93,189	3.03	1,333,024
16	2007	MISCELLANEOUS POWER PLANT EQUIPMENT	55-R1	1	854,097.01	37,328	4.37	232,404
TOTAL FT. MARTIN					55,555,379.15	1,895,479		20,904,956
SARKIS UNIT NO. 7								
10		LAND AND LAND RIGHTS		NONDEPRECIABLE	16,428.71	-	-	-
11	2011	STRUCTURES AND IMPROVEMENTS	120-R2	1	8,625,065.04	246,792	2.86	3,015,208
12	2011	BOILER PLANT EQUIPMENT	75-R1.5	1	47,485,608.92	1,639,861	3.45	12,341,544
14	2011	TURBOGENERATOR UNITS	75-S0	1	10,622,205.60	317,678	2.99	3,725,367
15	2011	ACCESSORY ELECTRIC EQUIPMENT	110-R1.5	1	6,919,272.57	238,197	3.44	1,668,590
16	2011	MISCELLANEOUS POWER PLANT EQUIPMENT	55-R1	1	520,723.28	18,419	3.54	149,723
TOTAL SARKIS UNIT NO. 7					74,189,304.12	2,460,947		20,900,432
EASTLAKE UNIT NO. 5								
10		LAND AND LAND RIGHTS		NONDEPRECIABLE	103,958.33	-	-	-
11	2012	STRUCTURES AND IMPROVEMENTS	120-R2	1	7,985,325.89	205,985	2.58	3,089,327
12	2012	BOILER PLANT EQUIPMENT	75-R1.5	1	50,046,933.72	1,850,287	3.70	10,223,037
14	2012	TURBOGENERATOR UNITS	75-S0	1	8,510,210.05	267,361	3.14	2,569,446
15	2012	ACCESSORY ELECTRIC EQUIPMENT	110-R1.5	1	2,019,100.38	52,837	2.62	773,463
16	2012	MISCELLANEOUS POWER PLANT EQUIPMENT	55-R1	1	1,207,502.55	40,990	3.39	330,534
TOTAL EASTLAKE UNIT NO. 5					69,873,030.92	2,417,460		16,985,807
MANSFIELD UNIT NO. 1								
10		LAND AND LAND RIGHTS		NONDEPRECIABLE	33,559.08	-	-	-
11	2016	STRUCTURES AND IMPROVEMENTS	120-R2	1	9,690,323.36	248,971	2.57	2,802,265
12	2016	BOILER PLANT EQUIPMENT	75-R1.5	1	29,486,727.49	812,367	2.76	8,028,407
14	2016	TURBOGENERATOR UNITS	75-S0	1	12,444,154.73	339,273	2.73	3,614,734
15	2016	ACCESSORY ELECTRIC EQUIPMENT	110-R1.5	1	6,347,895.36	167,533	2.64	1,766,440
16	2016	MISCELLANEOUS POWER PLANT EQUIPMENT	55-R1	1	545,517.26	16,164	2.96	146,102
TOTAL MANSFIELD UNIT NO. 1					58,548,177.28	1,584,308		16,357,946

Witness: D. J. Clavton

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST OF ACCOUNT 101, ELECTRIC PLANT IN SERVICE, AT MARCH 31, 1988  
(UPDATE AS OF AUGUST 31, 1987)

DEPRECIABLE GROUP	TERMINAL YEAR	SURVIVOR CURVE	FOOT-NOTE REF	ORIGINAL COST	CALCULATED ANNUAL AMOUNT	ACCRALED RATE	CALCULATED ACCRUED DEPRECIATION
<b>PRODUCTION PLANT - STEAM PRODUCTION</b>							
<b>MANSFIELD UNIT NO. 2</b>							
310		NONDEPRECIABLE		6,955.63	-	-	-
311	2017	120-R2	1	2,492,208.33	64,095	2.57	657,178
312	2017	75-R1.5	1	7,999,965.76	217,877	2.72	2,031,871
314	2017	75-S0	1	3,631,670.77	98,288	2.71	983,123
315	2017	110-R1.5	1	1,823,774.77	47,972	2.63	467,023
316	2017	55-R1	1	291,104.27	9,173	3.15	64,243
<b>TOTAL MANSFIELD UNIT NO. 2</b>				<b>16,245,809.53</b>	<b>437,405</b>		<b>4,203,436</b>
<b>MANSFIELD UNIT NO. 3</b>							
310		NONDEPRECIABLE		15,148.06	-	-	-
311	2020	120-R2	1	9,542,983.30	244,494	2.56	1,829,446
312	2020	75-R1.5	1	28,943,415.84	779,517	2.69	5,420,895
314	2020	75-S0	1	10,002,093.13	271,262	2.71	1,959,519
315	2020	110-R1.5	1	7,224,865.02	188,126	2.60	1,366,950
316	2020	55-R1	1	787,437.64	22,866	2.90	139,665
<b>TOTAL MANSFIELD UNIT NO. 3</b>				<b>56,515,943.19</b>	<b>1,506,265</b>		<b>10,716,500</b>
<b>MANSFIELD - COMMON</b>							
311	2017	120-R2	1	2,026,819.41	50,912	2.51	569,443
312	2017	75-R1.5	1	6,287,552.50	181,288	2.88	1,441,506
314	2017	75-S0	1	235,280.29	6,232	2.65	67,629
315	2017	110-R1.5	1	2,124,457.65	54,601	2.57	579,995
316	2017	55-R1	1	196,215.10	5,729	2.92	48,271
<b>TOTAL MANSFIELD - COMMON</b>				<b>10,870,324.95</b>	<b>298,762</b>		<b>2,706,246</b>
<b>MANSFIELD - SHARED</b>							
310		NONDEPRECIABLE		1,121,517.48	-	-	-
311	2020	120-R2	1	9,478,293.40	240,266	2.53	1,792,105
312	2020	75-R1.5	1	11,369,855.32	297,499	2.62	3,537,529
314	2020	75-S0	1	352,022.37	8,887	2.52	91,615
315	2020	110-R1.5	1	3,730,862.97	91,922	2.46	893,392
316	2020	55-R1	1	1,984,363.14	61,357	3.09	376,821
<b>TOTAL MANSFIELD - SHARED</b>				<b>26,036,714.68</b>	<b>699,931</b>		<b>5,892,027</b>

Witness: D. J. Clayton

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST OF ACCOUNT 101, 'ELECTRIC PLANT IN SERVICE, AT MARCH 31, 1988  
(UPDATE AS OF AUGUST 31, 1987)

DEPRECIABLE GROUP	TERMINAL YEAR	SURVIVOR CURVE	FOOT-NOTE REF	ORIGINAL COST	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	CALCULATED ACCRUED DEPRECIATION		
PRODUCTION PLANT - STEAM PRODUCTION									
MANSFIELD SCRUBBERS - UNIT NO. 1									
311		STRUCTURES AND IMPROVEMENTS	2016	120-R2	1	1,360,663.96	34,834	2.56	396,639
312		BOILER PLANT EQUIPMENT		20-S4	2	13,261,762.58	664,411	5.01	7,274,052
TOTAL MANSFIELD SCRUBBERS - UNIT NO. 1						14,622,446.54	699,245		7,670,691
MANSFIELD SCRUBBERS - UNIT NO. 2									
311		STRUCTURES AND IMPROVEMENTS	2017	120-R2	1	493,121.82	10,332	2.56	197,179
312		BOILER PLANT EQUIPMENT		20-S4	2	3,898,624.22	195,164	5.01	1,981,002
TOTAL MANSFIELD SCRUBBERS - UNIT NO. 2						4,391,746.04	205,516		2,088,181
MANSFIELD SCRUBBERS - UNIT NO. 3									
311		STRUCTURES AND IMPROVEMENTS	2020	120-R2	1	87,619.66	2,266	2.59	16,317
312		BOILER PLANT EQUIPMENT		20-S4	2	15,361,246.17	768,145	5.00	5,939,527
TOTAL MANSFIELD SCRUBBERS - UNIT NO. 3						15,448,865.83	770,411		5,955,844
MANSFIELD SCRUBBERS - COMMON									
311		STRUCTURES AND IMPROVEMENTS	2017	120-R2	1	207,627.80	5,194	2.50	58,945
312		BOILER PLANT EQUIPMENT		20-S4	2	2,211,831.83	110,615	5.00	1,029,370
TOTAL MANSFIELD SCRUBBERS - COMMON						2,419,459.63	115,809		1,088,315
MANSFIELD SCRUBBERS - SHARED									
310		LAND AND LAND RIGHTS		NONDEPRECIABLE		764,487.76	-	-	-
311		STRUCTURES AND IMPROVEMENTS	2020	120-R2	1	1,533,269.26	38,485	2.51	320,129
312		BOILER PLANT EQUIPMENT		20-S4	2	28,229,075.86	1,312,300	5.00	14,252,602
TOTAL MANSFIELD SCRUBBERS - SHARED						28,526,832.88	1,350,785		14,572,731
TOTAL PRODUCTION PLANT - STEAM PRODUCTION						784,769,001.16	24,674,575		264,658,213

Witness: D. J. Clayton

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST OF ACCOUNT 101, ELECTRIC PLANT IN SERVICE, AT MARCH 31, 1988  
(UPDATE AS OF AUGUST 31, 1987)

DEPRECIABLE GROUP	TERMINAL YEAR	SURVIVOR CURVE	FOOT- NOTE REF	ORIGINAL COST	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ACCRALED RATE	CALCULATED ACCRALED DEPRECIATION
PRODUCTION PLANT - NUCLEAR PRODUCTION							
BEAVER VALLEY UNIT NO. 1							
320		LAND AND LAND RIGHTS		NONDEPRECIABLE	3,170.08	-	-
321	2016	STRUCTURES AND IMPROVEMENTS	1	120-R2	65,555,629.57	1,791,513	2.73 17,251,115
322	2016	REACTOR PLANT EQUIPMENT	1	75-R2	183,576,007.30	5,393,057	2.94 42,279,878
323	2016	TURBOGENERATOR UNITS	1	75-S0	66,475,216.15	1,934,345	2.91 17,529,367
324	2016	ACCESSORY ELECTRIC EQUIPMENT	1	110-R1.5	48,770,704.31	1,397,368	2.87 11,888,437
325	2016	MISCELLANEOUS POWER PLANT EQUIPMENT	1	55-R1	23,112,889.23	860,748	3.72 3,351,022
TOTAL BEAVER VALLEY UNIT NO. 1					387,493,616.64	11,377,031	92,299,819
BEAVER VALLEY UNIT NO. 2							
320		LAND AND LAND RIGHTS		NONDEPRECIABLE	577.33	-	-
321	2027	STRUCTURES AND IMPROVEMENTS	1	120-R2	83,251,226.00	2,347,685	2.82 -
322	2027	REACTOR PLANT EQUIPMENT	1	75-R2	254,748,311.00	7,769,823	3.05 -
323	2027	TURBOGENERATOR UNITS	1	75-S0	70,510,409.00	2,228,129	3.16 -
324	2027	ACCESSORY ELECTRIC EQUIPMENT	1	110-R1.5	121,278,305.00	3,735,372	3.08 -
325	2027	MISCELLANEOUS POWER PLANT EQUIPMENT	1	55-R1	8,132,749.00	342,389	4.21 -
TOTAL BEAVER VALLEY UNIT NO. 2					537,921,577.33	16,423,398	
BEAVER VALLEY - COMMON FACILITIES							
320		LAND AND LAND RIGHTS		NONDEPRECIABLE	548,880.02	-	-
321	2027	STRUCTURES AND IMPROVEMENTS	1	120-R2	107,361,256.95	2,840,849	2.65 -
322	2027	REACTOR PLANT EQUIPMENT	1	75-R2	45,195,365.30	1,291,112	2.86 -
323	2027	TURBOGENERATOR UNITS	1	75-S0	8,103,066.21	231,928	2.86 -
324	2027	ACCESSORY ELECTRIC EQUIPMENT	1	110-R1.5	18,026,676.30	521,175	2.89 -
325	2027	MISCELLANEOUS POWER PLANT EQUIPMENT	1	55-R1	27,549,439.55	953,777	3.46 -
TOTAL BEAVER VALLEY - COMMON					206,784,684.33	5,838,841	
PERRY UNIT NO. 1							
320		LAND AND LAND RIGHTS		NONDEPRECIABLE	403,664.00	-	-
321	2026	STRUCTURES AND IMPROVEMENTS	1	120-R2	159,820,352.00	4,810,593	3.01 -
322	2026	REACTOR PLANT EQUIPMENT	1	75-R2	420,673,267.00	13,840,150	3.29 -
323	2026	TURBOGENERATOR UNITS	1	75-S0	43,072,068.00	1,417,071	3.29 -
324	2026	ACCESSORY ELECTRIC EQUIPMENT	1	110-R1.5	99,597,721.00	3,336,524	3.35 -
325	2026	MISCELLANEOUS POWER PLANT EQUIPMENT	1	55-R1	17,850,198.00	855,024	4.79 -
TOTAL PERRY UNIT NO. 1					741,417,270.00	24,259,362	
TOTAL PRODUCTION PLANT - NUCLEAR PRODUCTION					1,873,617,148.30	57,898,632	

Witness: D. J. Clayton

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST OF ACCOUNT 101, ELECTRIC PLANT IN SERVICE, AT MARCH 31, 1988  
(UPDATE AS OF AUGUST 31, 1987)

DEPRECIABLE GROUP	TERMINAL YEAR	SURVIVOR CURVE	FOOT- NOTE REF	ORIGINAL COST	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ACCRUED DEPRECIATION
PRODUCTION PLANT - OTHER PRODUCTION							
BRUNOT ISLAND CT UNITS 1A, 1B & 1C							
341		STRUCTURES AND IMPROVEMENTS					
	2012	120-R2	1	859,044.39	23,432	2.73	301,669
342	2012	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1	2,131,405.91	55,932	2.62	774,349
		SQUARE					
344	2012	GENERATORS	1	6,411,673.57	182,004	2.84	2,388,529
345	2012	ACCESSORY ELECTRIC EQUIPMENT	1	480,806.73	13,136	2.73	172,177
		TOTAL BRUNOT ISLAND CT UNITS 1A, 1B & 1C		9,882,932.60	274,504		3,636,744
BRUNOT ISLAND ASSOCIATED FACILITIES							
340		LAND AND LAND RIGHTS		393,704.02	-	-	-
		NONDEPRECIABLE					
341	2012	STRUCTURES AND IMPROVEMENTS	1	3,682,985.51	96,881	2.63	1,382,671
346	2012	MISCELLANEOUS POWER PLANT EQUIPMENT	1	715,235.36	21,043	2.94	263,691
		TOTAL BRUNOT ISLAND ASSOCIATED FACILITIES		4,791,924.89	117,924		1,646,362
		TOTAL PRODUCTION PLANT - OTHER PRODUCTION		14,674,657.49	392,428		5,283,106
		TOTAL PRODUCTION PLANT		2,673,061,006.95	82,965,635		
TRANSMISSION PLANT							
350		LAND AND LAND RIGHTS		8,987,893.77	-	-	-
		NONDEPRECIABLE					
352		STRUCTURES AND IMPROVEMENTS					
		STRUCTURES AND IMPROVEMENTS					
		60-R3	2	4,706,359.71	78,946	1.66	966,515
		STRUCTURES AND IMPROVEMENTS - B.V. UNIT NO. 2					
		60-R3	2	19,636.00	385	1.96	285
		TOTAL ACCOUNT 352		4,725,995.71	79,331		966,807
353		STATION EQUIPMENT					
		STATION EQUIPMENT					
		30-R1.5	2	79,731,804.71	2,800,110	3.51	27,261,157
		STATION EQUIPMENT - PERRY					
		30-R1.5	2	2,229,730.00	132,446	5.94	16,500
		STATION EQUIPMENT - BEAVER VALLEY UNIT NO. 2					
		30-R1.5	2	12,344,506.00	655,493	5.31	491,311
		TOTAL ACCOUNT 353		94,306,040.71	3,588,049		27,768,996
354		TOWERS AND FITTURES					
		65-L2	2	64,222,250.67	992,279	1.55	14,697,561
355		POLES AND FITTURES					
		40-R2.5	2	3,195,057.71	87,807	2.75	763,071
356		OVERHEAD CONDUCTORS AND DEVICES					
		41-R3	2	40,112,066.18	993,127	2.48	12,990,833
357		UNDERGROUND CONDUIT					
		75-R2	2	34,391,394.83	467,264	1.36	4,471,288
358		UNDERGROUND CONDUCTORS AND DEVICES					
		40-R2	2	18,927,668.07	482,501	2.55	4,113,241
359		ROADS AND TRAILS					
		65-L2	2	13,878.78	214	1.54	3.27
		TOTAL TRANSMISSION PLANT		266,882,246.43	6,690,572		65,775,031

Witness: D. J. Clayton

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST OF ACCOUNT 101, ELECTRIC PLANT IN SERVICE, AT MARCH 31, 1988  
(UPDATE AS OF AUGUST 31, 1987)

DEPRECIABLE GROUP	TERMINAL YEAR	SURVIVOR CURVE	FOOT-NOTE REF	ORIGINAL COST	CALCULATED ANNUAL AMOUNT	ACCRALED RATE	CALCULATED ACCRUED DEPRECIATION
DISTRIBUTION PLANT							
360		NONDEPRECIABLE		5,858,442.55	-	-	-
361		60-R3	2	38,144,700.30	649,046	1.70	8,510,683
362							
		48-R0.5	2	169,766,148.64	4,084,993	2.41	32,819,015
		35-L0	2	28,833,045.94	980,636	3.40	6,184,298
				198,599,194.58	5,065,629		39,003,313
TOTAL ACCOUNT 362							
364							
		44-R1	2	80,572,302.42	2,162,775	2.68	16,850,258
		34-01	2	55,922,642.76	2,045,078	3.66	12,549,627
				136,494,945.18	4,207,853		29,399,885
TOTAL ACCOUNT 364							
365							
		35-01	2	35,675,857.14	1,205,790	3.38	6,315,459
		40-S2	2	83,287,228.20	2,144,676	2.58	25,431,487
				118,963,085.34	3,350,466		31,746,946
TOTAL ACCOUNT 365							
366		100-R2	2	58,266,542.76	645,776	1.11	9,281,127
367		40-L0	2	73,906,221.06	2,209,110	2.99	13,728,763
368							
		45-S1	2	41,939,839.77	987,725	2.36	12,031,160
		23-L0	2	3,036,894.39	153,086	5.04	887,272
		40-S0	2	18,962,782.89	543,496	2.87	4,510,690
		40-R0.5	2	37,550,966.73	1,079,698	2.88	8,332,341
		40-R2	2	8,409,653.30	243,865	2.90	1,482,844
				109,900,137.08	3,007,870		27,244,507
TOTAL ACCOUNT 368							
369							
		42-R1	2	34,451,580.97	921,851	2.68	9,791,295
		50-R1.5	2	6,917,042.69	154,000	2.23	1,466,791
				41,368,623.66	1,075,851		11,258,086
TOTAL ACCOUNT 369							

Witness: D. J. Clayton

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
RELATED TO ORIGINAL COST OF ACCOUNT 101, ELECTRIC PLANT IN SERVICE, AT MARCH 31, 1988  
(UPDATE AS OF AUGUST 31, 1987)

DEPRECIABLE GROUP	TERMINAL YEAR	SURVIVOR CURVE	FOOT-NOTE REF	ORIGINAL COST	CALCULATED ANNUAL AMOUNT	ACCRALED RATE	CALCULATED ACCRUED DEPRECIATION
<b>DISTRIBUTION PLANT</b>							
.70 METERS							
INSTRUMENTS ONLY		35-R2	2	32,545,782.15	1,035,478	3.18	10,170,151
INSTALLATIONS		30-R3	2	6,159,763.80	216,295	3.51	1,872,720
APPURTENANCES AND ASSOCIATED COSTS		40-C2	2	4,407,108.96	129,278	2.93	752,934
TOTAL ACCOUNT 370				43,112,654.91	1,381,051		12,795,805
.71 INSTALLATIONS ON CUSTOMERS' PREMISES		35-L0		47,130.67	1,348	2.86	11,213
.73 STREET LIGHTING EQUIPMENT							
OUTSIDE - DATED		25-L0	2	17,000,397.66	809,788	4.76	4,648,895
OUTSIDE - UNDATED		19-01	2	1,795,203.65	105,315	5.87	827,366
STATIONS		15-L0	2	224,000.26	10,809	4.83	158,763
TOTAL ACCOUNT 373				19,019,601.57	925,912		5,635,024
TOTAL DISTRIBUTION PLANT				843,681,279.66	22,519,912		188,615,352
<b>GENERAL PLANT</b>							
189 LAND AND LAND RIGHTS		NONDEPRECIABLE		3,583,326.60	-	-	-
190.1 STRUCTURES AND IMPROVEMENTS		60-R2	2	28,715,058.76	516,572	1.80	4,880,632
190.2 IMPROVEMENTS TO LEASED PROPERTY		VARIOUS	4	10,308,462.22	-	-	1,785,006
191 OFFICE FURNITURE AND EQUIPMENT		30-L0.5	2	13,952,067.59	531,673	3.81	2,292,841
192 TRANSPORTATION EQUIPMENT							
PASSENGER CARS		6-L5	3	2,226,285.88	-	-	1,639,846
OTHER THAN PASSENGER CARS		11-L3	3	20,984,739.02	-	-	8,844,252
TOTAL ACCOUNT 192				23,211,024.90			10,484,098
193 STORES EQUIPMENT		35-R2.5	2	1,100,710.55	33,421.00	3.04	405,707.00
194 TOOLS, SHOP AND GARAGE EQUIPMENT							
SHOP		50-R3	2	1,223,423.78	24,799	2.03	483,864
GARAGE		45-R2.5	2	1,949,033.93	51,112	2.62	241,101
OTHER		35-R2	2	2,534,664.75	78,346	3.09	704,517
TOTAL ACCOUNT 194				5,707,122.46	154,257		1,429,482



**DUQUESNE LIGHT COMPANY**  
DEPRECIATION SERVICE LIFE CALCULATION PARAMETERS

PARAMETERS AS OF:			EFF 2/1/83	R-821845	EFF 10/1/83	R-832337	EFF 2/1/85	R-842583	EFF 11/1/85	R-850021	EFF 4/1/87	R-860378	EFF 4/1/88	R-870851	EFF 1/1/95	1995 ADR
A/C	DESC	IN-SVC YEAR	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8) (9)	(10)	(11) (12)	(13)	(14) (15)	(16)	(17) (18)	(19)	(20) (21)	(22)	(23) (24)
<b>INTANGIBLE PLANT</b>																
2	301.00	Organization		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
3	302.00	Franchises & Consents		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
4	303.10	Software														NON-DEPR
5	303.20	Perry Training Costs														NON-DEPR
															2017 SQ	8
															2017 SQ	24
<b>STEAM PRODUCTION</b>																
<b>PHILLIPS</b> 1945																
9	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		Cold Reserve, 105 Acct
10	311.00	Struct & Improv	2000	R2.5 90	2000	R2.5 90	2005	R2.5 90	2005	R2.5 90	2005	R2.0 120	2005	R2.0 120		Cold Reserve, 105 Acct
11	312.00	Boiler Pk Equip	2000	R1.5 75	2000	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75		
12	314.00	Turbogenerator Units	2000	R2.0 65	2000	R2.0 65	2005	R2.0 65	2005	R2.0 65	2005	S0.0 75	2005	S0.0 75		
13	315.00	Accessory Elect Equip	2000	R1.5 95	2000	R1.5 95	2005	R1.5 95	2005	R1.5 95	2005	R1.5 95	2005	R1.5 110		
14	316.00	Misc Pwr Pk Equip	2000	S0.0 60	2000	S0.0 60	2005	S0.0 60	2005	S0.0 60	2005	R1.0 55	2005	R1.0 55		
<b>PHILLIPS SCR</b> 1974																
17	311.00	Struct & Improv	2000	R2.5 90	2000	R2.5 90	2005	R2.5 90	2005	R2.5 90	2005	R2.0 120	2005	R2.0 120		Cold Reserve, 105 Acct
18	312.00	Boiler Pk Equip	2000	R1.5 75	2000	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75		
19	315.00	Accessory Elect Equip	2000	R1.5 95	2000	R1.5 95	2005	R1.5 95	2005	R1.5 95	2005	R1.5 95	2005	R1.5 110		
20	316.00	Misc Pwr Pk Equip	2000	S0.0 60	2000	S0.0 60	2005	S0.0 60	2005	S0.0 60	2005	R1.0 55	2005	R1.0 55		
<b>ELRAMA</b> 1963																
23	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
24	311.00	Struct & Improv	2000	R2.5 90	2000	R2.5 90	2005	R2.5 90	2005	R2.5 90	2005	R2.0 120	2005	R2.0 120	2005	R2.0 120
25	312.00	Boiler Pk Equip	2000	R1.5 75	2000	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75
26	314.00	Turbogenerator Units	2000	R2.0 65	2000	R2.0 65	2005	R2.0 65	2005	R2.0 65	2005	S0.0 75	2005	S0.0 75	2005	S1.0 45
27	315.00	Accessory Elect Equip	2000	R1.5 95	2000	R1.5 95	2005	R1.5 95	2005	R1.5 95	2005	R1.5 110	2005	R1.5 110	2005	R1.5 90
28	316.00	Misc Pwr Pk Equip	2000	S0.0 60	2000	S0.0 60	2005	S0.0 60	2005	S0.0 60	2005	R1.0 55	2005	R1.0 55	2005	R1.0 60
<b>ELRAMA SCR</b> 1978																
31	311.00	Struct & Improv	2000	R2.5 90	2000	R2.5 90	2005	R2.5 90	2005	R2.5 90	2005	R2.0 120	2005	R2.0 120	2005	R2.0 120
32	312.00	Boiler Pk Equip	2000	R1.5 75	2000	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75	2005	R1.5 75
33	315.00	Accessory Elect Equip	2000	R1.5 95	2000	R1.5 95	2005	R1.5 95	2005	R1.5 95	2005	R1.5 110	2005	R1.5 110	2005	R1.5 90
34	316.00	Misc Pwr Pk Equip	2000	S0.0 60	2000	S0.0 60	2005	S0.0 60	2005	S0.0 60	2005	R1.0 55	2005	R1.0 55	2005	R1.0 60
<b>CHESWICK</b> 1970																
37	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
38	311.00	Struct & Improv	2015	R2.5 90	2015	R2.5 90	2015	R2.5 90	2015	R2.5 90	2015	R2.0 120	2015	R2.0 120	2015	R2.0 120
39	312.00	Boiler Pk Equip	2015	R1.5 75	2015	R1.5 75	2015	R1.5 75	2015	R1.5 75	2015	R1.5 75	2015	R1.5 75	2015	R1.5 75
40	314.00	Turbogenerator Units	2015	R2.0 65	2015	R2.0 65	2015	R2.0 65	2015	R2.0 65	2015	S0.0 75	2015	S0.0 75	2015	S1.0 45
41	315.00	Accessory Elect Equip	2015	R1.5 95	2015	R1.5 95	2015	R1.5 95	2015	R1.5 95	2015	R1.5 110	2015	R1.5 110	2015	R1.5 90
42	316.00	Misc Pwr Pk Equip	2015	S0.0 60	2015	S0.0 60	2015	S0.0 60	2015	S0.0 60	2015	R1.0 55	2015	R1.0 55	2015	R1.0 60
<b>FT. MARTIN</b> 1967																
45	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
46	311.00	Struct & Improv	2007	R2.5 90	2007	R2.5 90	2007	R2.5 90	2007	R2.5 90	2007	R2.0 120	2007	R2.0 120	2007	R2.0 120
47	312.00	Boiler Pk Equip	2007	R1.5 75	2007	R1.5 75	2007	R1.5 75	2007	R1.5 75	2007	R1.5 75	2007	R1.5 75	2007	R1.0 75
48	314.00	Turbogenerator Units	2007	R2.0 65	2007	R2.0 65	2007	R2.0 65	2007	R2.0 65	2007	S0.0 75	2007	S0.0 75	2007	S1.0 45
49	315.00	Accessory Elect Equip	2007	R1.5 95	2007	R1.5 95	2007	R1.5 95	2007	R1.5 95	2007	R1.5 110	2007	R1.5 110	2007	R1.5 90
50	316.00	Misc Pwr Pk Equip	2007	S0.0 60	2007	S0.0 60	2007	S0.0 60	2007	S0.0 60	2007	R1.0 55	2007	R1.0 55	2007	R1.0 60
<b>SANMIS #7</b> 1971																
53	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
54	311.00	Struct & Improv	2011	R2.5 90	2011	R2.5 90	2011	R2.5 90	2011	R2.5 90	2011	R2.0 120	2011	R2.0 120	2011	R2.0 120
55	312.00	Boiler Pk Equip	2011	R1.5 75	2011	R1.5 75	2011	R1.5 75	2011	R1.5 75	2011	R1.5 75	2011	R1.5 75	2011	R1.5 75
56	314.00	Turbogenerator Units	2011	R2.0 65	2011	R2.0 65	2011	R2.0 65	2011	R2.0 65	2011	S0.0 75	2011	S0.0 75	2011	S1.0 45
57	315.00	Accessory Elect Equip	2011	R1.5 95	2011	R1.5 95	2011	R1.5 95	2011	R1.5 95	2011	R1.5 110	2011	R1.5 110	2011	R1.5 90
58	316.00	Misc Pwr Pk Equip	2011	S0.0 60	2011	S0.0 60	2011	S0.0 60	2011	S0.0 60	2011	R1.0 55	2011	R1.0 55	2011	R1.0 60
<b>EASTLAKE #5</b> 1972																
61	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
62	311.00	Struct & Improv	2012	R2.5 90	2012	R2.5 90	2012	R2.5 90	2012	R2.5 90	2012	R2.0 120	2012	R2.0 120	2012	R2.0 120
63	312.00	Boiler Pk Equip	2012	R1.5 75	2012	R1.5 75	2012	R1.5 75	2012	R1.5 75	2012	R1.5 75	2012	R1.5 75	2012	R1.5 75

**DUQUESNE LIGHT COMPANY**  
DEPRECIATION SERVICE LIFE CALCULATION PARAMETERS

PARAMETERS AS OF:			EFF 2/1/83	R-821945	EFF 10/1/83	R-832337	EFF 2/1/85	R-842583	EFF 11/1/85	R-850021	EFF 4/1/87	R-860378	EFF 4/1/88	R-870651	EFF 1/1/89	1988 ADR
A/C	DESC	IN-SVC YEAR	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE
(1)	(2)	(3)	(4)	(5) (6)	(7) (8) (9)	(10) (11) (12)	(13) (14) (15)	(16) (17) (18)	(19) (20) (21)	(22) (23) (24)						
1	314.00	Turbogenerator Units	2012	R2.0 65	2012	R2.0 65	2012	R2.0 65	2012	R2.0 66	2012	90.0 75	2012	90.0 75	2012	81.0 45
2	315.00	Accessory Elect Equip	2012	R1.5 95	2012	R1.5 95	2012	R1.5 95	2012	R1.5 96	2012	R1.5 110	2012	R1.5 110	2012	R1.5 90
3	316.00	Misc Pwr Pnt Equip	2012	S0.0 60	2012	S0.0 60	2012	S0.0 60	2012	S0.0 60	2012	R1.0 55	2012	R1.0 55	2012	R1.0 60
4																
5		MANSFIELD #1	1978													
6	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
7	311.00	Struct & Improv	2016	R2.5 90	2016	R2.5 90	2016	R2.5 90	2016	R2.5 90	2016	R2.0 120	2016	R2.0 120	2016	R2.0 120
8	312.00	Boiler Pnt Equip	2016	R1.5 75	2016	R1.5 75	2016	R1.5 75	2016	R1.5 75	2016	R1.5 75	2016	R1.5 75	2016	R1.5 75
9	314.00	Turbogenerator Units	2016	R2.0 65	2016	R2.0 55	2016	R2.0 55	2016	R2.0 55	2016	S0.0 75	2016	S0.0 75	2016	S1.0 45
10	315.00	Accessory Elect Equip	2016	R1.5 95	2016	R1.5 95	2016	R1.5 95	2016	R1.5 95	2016	R1.5 110	2016	R1.5 110	2016	R1.5 90
11	316.00	Misc Pwr Pnt Equip	2016	S0.0 60	2016	S0.0 60	2016	S0.0 60	2016	S0.0 60	2016	R1.0 55	2016	R1.0 55	2016	R1.0 60
12																
13		MANSFIELD #2	1977													
14	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
15	311.00	Struct & Improv	2017	R2.5 90	2017	R2.5 90	2017	R2.5 90	2017	R2.5 90	2017	R2.0 120	2017	R2.0 120	2017	R2.0 120
16	312.00	Boiler Pnt Equip	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75
17	314.00	Turbogenerator Units	2017	R2.0 65	2017	R2.0 55	2017	R2.0 55	2017	R2.0 55	2017	S0.0 75	2017	S0.0 75	2017	S1.0 45
18	315.00	Accessory Elect Equip	2017	R1.5 95	2017	R1.5 95	2017	R1.5 95	2017	R1.5 95	2017	R1.5 110	2017	R1.5 110	2017	R1.5 90
19	316.00	Misc Pwr Pnt Equip	2017	S0.0 60	2017	S0.0 60	2017	S0.0 60	2017	S0.0 60	2017	R1.0 55	2017	R1.0 55	2017	R1.0 60
20																
21		MANSFIELD #3	1980													
22	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
23	311.00	Struct & Improv	2020	R2.5 90	2020	R2.5 90	2020	R2.5 90	2020	R2.5 90	2020	R2.0 120	2020	R2.0 120	2020	R2.0 120
24	312.00	Boiler Pnt Equip	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75
25	314.00	Turbogenerator Units	2020	R2.0 65	2020	R2.0 55	2020	R2.0 55	2020	R2.0 55	2020	S0.0 75	2020	S0.0 75	2020	S1.0 45
26	315.00	Accessory Elect Equip	2020	R1.5 95	2020	R1.5 95	2020	R1.5 95	2020	R1.5 95	2020	R1.5 110	2020	R1.5 110	2020	R1.5 90
27	316.00	Misc Pwr Pnt Equip	2020	S0.0 60	2020	S0.0 60	2020	S0.0 60	2020	S0.0 60	2020	R1.0 55	2020	R1.0 55	2020	R1.0 60
28																
29		MANSFIELD COM.	1976													
30	311.00	Struct & Improv	2017	R2.5 90	2017	R2.5 90	2017	R2.5 90	2017	R2.5 90	2017	R2.0 120	2017	R2.0 120	2017	R2.0 120
31	312.00	Boiler Pnt Equip	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75	2017	R1.5 75
32	314.00	Turbogenerator Units	2017	R2.0 65	2017	R2.0 55	2017	R2.0 55	2017	R2.0 55	2017	S0.0 75	2017	S0.0 75	2017	S1.0 45
33	315.00	Accessory Elect Equip	2017	R1.5 95	2017	R1.5 95	2017	R1.5 95	2017	R1.5 95	2017	R1.5 110	2017	R1.5 110	2017	R1.5 90
34	316.00	Misc Pwr Pnt Equip	2017	S0.0 60	2017	S0.0 60	2017	S0.0 60	2017	S0.0 60	2017	R1.0 55	2017	R1.0 55	2017	R1.0 60
35																
36		MANSFIELD SHR.	1978													
37	310.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
38	311.00	Struct & Improv	2020	R2.5 90	2020	R2.5 90	2020	R2.5 90	2020	R2.5 90	2020	R2.0 120	2020	R2.0 120	2020	R2.0 120
39	312.00	Boiler Pnt Equip	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75	2020	R1.5 75
40	314.00	Turbogenerator Units	2020	R2.0 65	2020	R2.0 55	2020	R2.0 55	2020	R2.0 55	2020	S0.0 75	2020	S0.0 75	2020	S1.0 45
41	315.00	Accessory Elect Equip	2020	R1.5 95	2020	R1.5 95	2020	R1.5 95	2020	R1.5 95	2020	R1.5 110	2020	R1.5 110	2020	R1.5 90
42	316.00	Misc Pwr Pnt Equip	2020	S0.0 60	2020	S0.0 60	2020	S0.0 60	2020	S0.0 60	2020	R1.0 55	2020	R1.0 55	2020	R1.0 60
43																
44		MANSFIELD #1 SCR	1976													
45	311.00	Struct & Improv	2016	R2.5 90	2016	R2.5 90	2016	R2.5 90	2016	R2.5 90	2016	R2.0 120	2016	R2.0 120	2016	R2.0 120
46	312.00	Boiler Pnt Equip	2016	S4.0 20	2016	S4.0 20	2016	S4.0 20	2016	S4.0 20	2016	S4.0 20	2016	S4.0 20	2016	R1.5 75
47																
48		MANSFIELD #2 SCR	1977													
49	311.00	Struct & Improv	2017	R2.5 90	2017	R2.5 90	2017	R2.5 90	2017	R2.5 90	2017	R2.0 120	2017	R2.0 120	2017	R2.0 120
50	312.00	Boiler Pnt Equip	2017	S4.0 20	2017	S4.0 20	2017	S4.0 20	2017	S4.0 20	2017	S4.0 20	2017	S4.0 20	2017	R1.5 75
51																
52		MANSFIELD #3 SCR	1980													
53	311.00	Struct & Improv	2020	R2.5 90	2020	R2.5 90	2020	R2.5 90	2020	R2.5 90	2020	R2.0 120	2020	R2.0 120	2020	R2.0 120
54	312.00	Boiler Pnt Equip	2020	S4.0 20	2020	S4.0 20	2020	S4.0 20	2020	S4.0 20	2020	S4.0 20	2020	S4.0 20	2020	R1.5 75
55																
56		MANSFIELD COM SCR	1976													
57	311.00	Struct & Improv	2017	R2.5 90	2017	R2.5 90	2017	R2.5 90	2017	R2.5 90	2017	R2.0 120	2017	R2.0 120	2017	R2.0 120
58	312.00	Boiler Pnt Equip	2017	S4.0 20	2017	S4.0 20	2017	S4.0 20	2017	S4.0 20	2017	S4.0 20	2017	S4.0 20	2017	R1.5 75
59																
60		MANSFIELD SHR SCR	1978													
61	311.00	Struct & Improv	2020	R2.5 90	2020	R2.5 90	2020	R2.5 90	2020	R2.5 90	2020	R2.0 120	2020	R2.0 120	2020	R2.0 120
62	312.00	Boiler Pnt Equip	2020	S4.0 20	2020	S4.0 20	2020	S4.0 20	2020	S4.0 20	2020	S4.0 20	2020	S4.0 20	2020	R1.5 75
63																

**DUQUESNE LIGHT COMPANY  
DEPRECIATION SERVICE LIFE CALCULATION PARAMETERS**

PARAMETERS AS OF:			EFF 2/1/83	R-821646	EFF 10/1/83	R-832337	EFF 2/1/85	R-842583	EFF 11/1/85	R-850021	EFF 4/1/87	R-860378	EFF 4/1/88	R-870651	EFF 1/1/89	1988 ADR	
A/C	DESC	IN-SVC YEAR	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	
(1)	(2)	(3)	(4)	(5) (6)	(7) (8) (9)	(10) (11) (12)	(13) (14) (15)	(16) (17) (18)	(19) (20) (21)	(22) (23) (24)							
<b>NUCLEAR PRODUCTION</b>																	
1	BEAVER VALLEY #1	1976															
3	320.00 Land & Land Rights			NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR	
4	321.00 Struct & Improv		2010	R2.6 90	2010	R2.6 90	2010	R2.5 90	2010	R2.6 90	2016	R2.0 120	2016	R2.0 120	2006	R2.0 120	
5	322.00 Reactor Plant Equip		2010	R1.5 75	2010	R1.5 75	2010	R1.5 75	2010	R1.5 75	2016	R2.0 75	2016	R2.0 75	2006	R1.5 75	
6	323.00 Turbogenerator Units		2010	R2.0 65	2010	R2.0 55	2010	R2.0 55	2010	R2.0 55	2016	S0.0 75	2016	S0.0 75	2006	S1.0 45	
7	324.00 Accessory Elect Equip		2010	R1.5 95	2010	R1.5 95	2010	R1.5 95	2010	R1.5 95	2016	R1.5 110	2016	R1.5 110	2006	R1.6 56	
8	325.00 Misc Pwr Pft Equip		2010	S0.0 60	2010	S0.0 60	2010	S0.0 60	2010	S0.0 60	2016	R1.0 55	2016	R1.0 55	2006	R1.0 60	
9																	
10	BEAVER VALLEY #2	1987											Does Not Reflect Sale/Ltbec		Leasehold Improvements		
11	320.00 Land & Land Rights												NON-DEPR		NON-DEPR		
12	321.00 Struct & Improv												2027	R2.0 120	2017	R2.0 120	
13	322.00 Reactor Plant Equip												2027	R2.0 75	2017	R1.6 75	
14	323.00 Turbogenerator Units												2027	S0.0 75	2017	S1.0 45	
15	324.00 Accessory Elect Equip												2027	R1.5 110	2017	R1.6 56	
16	325.00 Misc Pwr Pft Equip												2027	R1.0 55	2017	R1.0 60	
17																	
18	BEAVER VALLEY COMMON	1976															
19	320.00 Land & Land Rights			NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR	
20	321.00 Struct & Improv		2014	R2.6 90	2014	R2.5 90	2014	R2.5 90	2014	R2.6 90	2027	R2.0 120	2027	R2.0 120	2017	R2.0 120	
21	322.00 Reactor Plant Equip		2014	R1.6 75	2014	R1.5 75	2014	R1.6 75	2014	R1.6 75	2027	R2.0 75	2027	R2.0 75	2017	R1.6 75	
22	323.00 Turbogenerator Units		2014	R2.0 65	2014	R2.0 55	2014	R2.0 55	2014	R2.0 55	2027	S0.0 75	2027	S0.0 75	2017	S1.0 45	
23	324.00 Accessory Elect Equip		2014	R1.5 95	2014	R1.5 95	2014	R1.5 95	2014	R1.5 95	2027	R1.5 110	2027	R1.5 110	2017	R1.6 56	
24	325.00 Misc Pwr Pft Equip		2014	S0.0 60	2014	S0.0 60	2014	S0.0 60	2014	S0.0 60	2027	R1.0 55	2027	R1.0 55	2017	R1.0 60	
25																	
26	PERRY UNIT #1	1987															
27	320.00 Land & Land Rights												2026	NON-DEPR	2017	NON-DEPR	
28	321.00 Struct & Improv												2026	R2.0 120	2017	R2.0 120	
29	322.00 Reactor Plant Equip												2026	R2.0 75	2017	R1.6 75	
30	323.00 Turbogenerator Units												2026	S0.0 75	2017	S1.0 45	
31	324.00 Accessory Elect Equip												2026	R1.5 110	2017	R1.6 56	
32	325.00 Misc Pwr Pft Equip												2026	R1.0 55	2017	R1.0 60	
33																	
34	PERRY COMMON	1987															
35	320.00 Land & Land Rights														2017	NON-DEPR	
36	321.00 Struct & Improv														2017	R2.0 120	
37	322.00 Reactor Plant Equip														2017	R1.6 75	
38	323.00 Turbogenerator Units														2017	S1.0 45	
39	324.00 Accessory Elect Equip														2017	R1.6 56	
40	325.00 Misc Pwr Pft Equip														2017	R1.0 60	
41																	
42	PRODUCTION PLANT OTHER																
43	B. I. CT UNITS 1A, 1B, 1C	1972															
44	341.00 Struct & Improv		1992	SQ 20	1992	SQ 20	1992	SQ 20	1992	SQ 20	2012	R2.0 120	2012	R2.0 120	2012	R2.0 120	
45	342.00 Fuel Holders		1992	SQ 20	1992	SQ 20	1992	SQ 20	1992	SQ 20	2012	SQ 40	2012	SQ 40	2012	SQ 40	
46	344.00 Generators		1992	SQ 20	1992	SQ 20	1992	SQ 20	1992	SQ 20	2012	R1.0 60	2012	R1.0 60	2012	R2.0 60	
47	345.00 Accessory Elect Equip		1992	SQ 20	1992	SQ 20	1992	SQ 20	1992	SQ 20	2012	R1.5 110	2012	R1.5 110	2012	R1.5 90	
48																	
49	B. I. ASSOCIATED FACILITIES																
50	340.00 Land & Land Rights			no acct		no acct		no acct		no acct		NON-DEPR		NON-DEPR		NON-DEPR	
51	341.00 Struct & Improv			no acct		no acct		no acct		no acct		2012	R2.0 120	2012	R2.0 120	2012	R2.0 120
52	346.00 Misc Equip			no acct		no acct		no acct		no acct		2012	R1.0 55	2012	R1.0 55	2012	L2.0 50
53																	
54	B. I. COMBINED CYCLE																
55	B. I. CT UNITS 2A, 2B, 3	1973															
56	341.00 Struct & Improv			no acct		no acct		no acct		no acct		2014	R2.0 120				
57	342.00 Fuel Holders			no acct		no acct		no acct		no acct		2014	SQ 41				
58	343.00 Prime Movers		1993	SQ 20	1993	SQ 20	1993	SQ 20	1993	SQ 20	1993	R1.0 50					
59	344.00 Generators		1993	SQ 20	1993	SQ 20	1993	SQ 20	1993	SQ 20	1993	R1.0 50					
60	344.00 Generators			no acct		no acct		no acct		no acct		2014	R1.0 60				
61	345.00 Accessory Elect Equip			no acct		no acct		no acct		no acct		2014	R1.5 110				
62	346.00 Misc Equip			no acct		no acct		no acct		no acct		2014	R1.0 55				
63																	

**DUQUESNE LIGHT COMPANY**  
DEPRECIATION SERVICE LIFE CALCULATION PARAMETERS

PARAMETERS AS OF:			EFF 2/1/83	R-821945	EFF 10/1/83	R-832337	EFF 2/1/85	R-842583	EFF 11/1/85	R-850021	EFF 4/1/87	R-860378	EFF 4/1/88	R-870651	EFF 1/1/95	1995 ADR	
A/C	DESC	IN-SVC YEAR	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	
(1)	(2)	(3)	(4)	(5) (6)	(7) (8) (9)	(10) (11) (12)	(13) (14) (15)	(16) (17) (18)	(16) (17) (18)	(16) (17) (18)	(16) (17) (18)	(16) (17) (18)	(16) (17) (18)	(16) (17) (18)	(16) (17) (18)	(19) (20) (21)	(22) (23) (24)
1	B.1. CC UNIT #4	1974															
2	340.00 Land & Land Rights			NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		no acct					Cold Reserve, 105 Acct
3	341.00 Struct & Improv		2014	R2.5 90	2014	R2.5 90	2014	R2.5 90	2014	R2.5 90		no acct					Cold Reserve, 105 Acct
4	342.00 Fuel Holders		2014	SQ 40	2014	SQ 40	2014	SQ 40	2014	SQ 40		no acct					
5	343.00 Prime Movers		2014	R2.0 55	2014	R2.0 55	2014	R2.0 55	2014	R2.0 55		2014	R1.0 50				
6	343.00 Prime Movers			no acct		no acct		no acct		no acct		1993	R1.0 50				
7	344.00 Generators		2014	R2.0 55	2014	R2.0 55	2014	R2.0 55	2014	R2.0 55		2014	R1.0 60				
8	345.00 Accessory Elect Equip		2014	R1.5 95	2014	R1.5 95	2014	R1.5 95	2014	R1.5 95		2014	R1.5 110				
9	346.00 Misc Equip		2014	S0.0 60	2014	S0.0 60	2014	S0.0 60	2014	S0.0 60			no acct				
10																	
11	<b>TRANSMISSION PLANT</b>																
12	350.00 Land & Land Rights			NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR			NON-DEPR
13	352.00 Struct & Improv			R3.0 60		R3.0 60		R3.0 60		R3.0 60		R3.0 60		R3.0 60			R3.0 60
14	353.00 Station Equip			L1.0 30		L1.0 30		L1.0 30		L1.0 30		R1.5 30		R1.5 30			R2.0 40
15	354.00 Towers & Fixtures			L2.0 65		L2.0 65		L2.0 65		L2.0 65		L2.0 65		L2.0 65			R4.0 65
16	355.00 Poles & Fixtures			R2.0 40		R2.0 40		R2.0 40		R2.0 40		R2.5 40		R2.5 40			R3.0 45
17	356.00 O/H Conductor			R2.5 40		R2.5 40		R2.5 40		R2.5 40		R3.0 41		R3.0 41			L4.0 45
18	357.00 U/G Conduit			R2.0 75		R2.0 75		R2.0 75		R2.0 75		R2.0 75		R2.0 75			R2.0 75
19	358.00 U/G Conductor			R2.0 40		R2.0 40		R2.0 40		R2.0 40		R2.0 40		R2.0 40			R2.0 40
20	359.00 Roads & Trails			L2.0 65		L2.0 65		L2.0 65		L2.0 65		L2.0 65		L2.0 65			R4.0 55
21																	
22	<b>DISTRIBUTION PLANT</b>																
23	360.00 Land & Land Rights			NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-	0				NON-DEPR
24	361.00 Struct & Improv			R3.0 60		R3.0 60		R3.0 60		R3.0 60		R3.0 60		R3.0 60			R3.0 60
25	362.10 Station Equip	Company		O1.0 45		O1.0 45		O1.0 45		O1.0 45		R0.5 45		R0.5 45			R1.0 50
26	362.20	Cust HV		L0.0 32		L0.0 32		L0.0 32		L0.0 32		L0.0 35		L0.0 35			L0.0 40
27																	
28	364.11 O/H Conductor	Dated		R0.5 40		R0.5 40		R0.5 40		R0.5 40		R1.0 44		R1.0 44			R1.0 52
29	364.12	Undated		O1.0 33		O1.0 33		O1.0 33		O1.0 33		O1.0 34		O1.0 34			R0.5 42
30																	
31	365.01 Poles	Dated		O2.0 31		O2.0 31		O2.0 31		O2.0 31		O1.0 35		O1.0 35			R0.5 41
32	365.02	Undated		S2.0 40		S2.0 40		S2.0 40		S2.0 40		S2.0 40		S2.0 40			R3.0 48
33																	
34	366.00 U/G Conduit			R2.0 90		R2.0 90		R2.0 90		R2.0 90		R2.0 100		R2.0 100			R3.0 80
35	367.00 U/G Conductor			L0.0 32		L0.0 32		L0.0 32		L0.0 32		L0.0 40		L0.0 40			L0.5 42
36	368.10 Line Transf-	P. Top		L2.0 35		L2.0 35		L2.0 35		L2.0 35		S1.0 45		S1.0 45			R0.0 50
37	368.21	Dated		L0.0 24		L0.0 24		L0.0 24		L0.0 24		L0.0 23		L0.0 23			R0.0 50
38	368.22	Undated		S0.0 40		S0.0 40		S0.0 40		S0.0 40		S0.0 40		S0.0 40			R0.0 50
39	368.3-8 Cust'r LV, U/G			S0.0 40		S0.0 40		S0.0 40		S0.0 40		R0.5 40		R0.5 40			R0.0 42
40	368.70	URD		L2.0 35		L2.0 35		L2.0 35		L2.0 35		R2.0 40		R2.0 40			R2.0 30
41																	
42	369.10 Services-	O/H		R1.0 42		R1.0 42		R1.0 42		R1.0 42		R1.0 42		R1.0 42			R1.0 45
43	369.20	U/G		R1.0 60		R1.0 60		R1.0 60		R1.0 60		R1.5 50		R1.5 50			R2.0 50
44																	
45	370.10 Meters-	Meters		R2.0 35		R2.0 35		R2.0 35		R2.0 35		R2.0 35		R2.0 35			R2.0 37
46	370.20	Instal		R2.0 30		R2.0 30		R2.0 30		R2.0 30		R3.0 30		R3.0 30			R2.0 37
47	370.30	Other		O2.0 33		O2.0 33		O2.0 33		O2.0 33		O2.0 40		O2.0 40			L0.0 50
48																	
49	371.00 Instal, Cust'r Prem			L0.0 32		L0.0 32		L0.0 32		L0.0 32		L0.0 35		L0.0 35			L0.5 42
50	373.10 St. Lighting-	Undated		L1.0 20		L1.0 20		L1.0 20		L1.0 20		L0.0 25		L0.0 25			R3.0 15
51	373.30	Dated		no acct		no acct		no acct		no acct		O1.0 19		O1.0 19			R3.0 15
52	373.20	Stations		L0.0 14		L0.0 14		L0.0 14		L0.0 14		L0.0 15		L0.0 15			O1.0 13
53																	

**DUQUESNE LIGHT COMPANY  
DEPRECIATION SERVICE LIFE CALCULATION PARAMETERS**

PARAMETERS AS OF:			EFF 2/1/83	R-621945	EFF 10/1/83	R-632337	EFF 2/1/85	R-642583	EFF 11/1/85	R-650021	EFF 4/1/87	R-660378	EFF 4/1/88	R-670651	EFF 1/1/93	1998 AOR
AC	DESC	IN-SVC YEAR	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE	TERMINAL YEAR	INTERIM SURVIVOR CURVE/LIFE
(1)	(2)	(3)	(4)	(5) (6)	(7)	(8) (9)	(10)	(11) (12)	(13)	(14) (15)	(16)	(17) (18)	(19)	(20) (21)	(22)	(23) (24)
1	<b>GENERAL PLANT</b>															
2	389.00	Land & Land Rights		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR		NON-DEPR
3																
4	390.10	Struct & Improv		R2.0 60		R2.0 60		R2.0 60		R2.0 60		R2.0 60		R2.0 60		R2.0 60
5	390.20	Leasld Improv		SQ VARIOUS		SQ VARIOUS		SQ VARIOUS		SQ VARIOUS		SQ VARIOUS		SQ VARIOUS		SQ VARIOUS
6																
7	391.10	Office Furniture		L0.0 30		L0.0 30		L0.0 30		L0.0 30		L0.5 30		L0.5 30		SQ 25
8	391.20	Office Equipment - New														SQ 7
9	391.30	Office Equipment - Used														SQ 7
10																
11	392.10	Tanep Equip- Autos		L4.0 6.6		L4.0 5.6		L4.0 5.6		L4.0 6.6		L5.0 6.0		L5.0 6.0		R4.0 7
12	392.20	L.Trucks		L4.0 11		L4.0 11		L4.0 11		L4.0 11		L3.0 11		L3.0 11		S3.0 11
13	392.30	H.Trucks		L4.0 11		L4.0 11		L4.0 11		L4.0 11		L3.0 11		L3.0 11		S3.0 11
14	392.40	Trailers		L4.0 11		L4.0 11		L4.0 11		L4.0 11		L3.0 11		L3.0 11		S3.0 11
15																
16	393.00	Store Equip		R2.0 35		R2.0 35		R2.0 35		R2.0 35		R2.5 35		R2.5 35		SQ 30
17																
18	394.10	Tools- Shop		R3.0 48		R3.0 48		R3.0 48		R3.0 48		R3.0 60		R3.0 50		SQ 30
19	394.20	Garage		R2.0 45		R2.0 45		R2.0 45		R2.0 45		R2.5 45		R2.5 45		SQ 30
20	394.30	Other		R2.0 35		R2.0 35		R2.0 35		R2.0 35		R2.0 35		R2.0 35		SQ 30
21																
22	395.00	Laboratory Equip		S0.0 45		S0.0 45		S0.0 45		S0.0 45		R2.0 35		R2.0 35		SQ 30
23	396.00	Power Operated Equip		R1.0 18		R1.0 18		R1.0 18		R1.0 18		R1.0 18		R1.0 18		S1.5 20
24	397.10	Commun Equip- Super'y		L2.0 18		L2.0 18		L2.0 18		L2.0 18		L1.0 18		L1.0 18		SQ 15
25	397.21	Telephone- Dated		R1.0 35		R1.0 35		R1.0 35		R1.0 35		R1.5 35		R1.5 35		SQ 15
26	397.22	Telephone- Undated		S2.0 40		S2.0 40		S2.0 40		S2.0 40		R1.5 35		R1.5 35		SQ 15
27	397.40	Radio		L2.0 18		L2.0 18		L2.0 18		L2.0 18		L2.0 20		L2.0 20		SQ 15
28	397.50	Rts, Others Poles		SQ 40		SQ 40		SQ 40		SQ 40		SQ 40		SQ 40		SQ 15
29																
30	398.00	Misc Equip		L1.0 28		L1.0 28		L1.0 28		L1.0 28		L1.0 28		L1.0 28		SQ 20

DUQUESNE LIGHT COMPANY

E. Depreciation

4. Provide the following information:

- (a) The basis of, and the supporting documentation for, the net salvage estimate for the base year.
- (b) A detailed schedule, by month, listing the net salvage calculations (i.e., cost of removal less gross salvage = net salvage) for the last five years.
- (c) The company's definition of cost of removal and salvage.

Response:

- (a) Attached is a summary of net salvage activity and net insurance related exclusions which derives the annual and monthly accruals for 1997 being submitted in the Company's 1997 Annual Depreciation Review report.
- (b) See (a) above. This data is not readily available by month. Support for annual figures is summarized from related Work Order detail records.
- (c) The definitions used for net salvage is scrap or terminal utility salvage net of associated cost of removal. This excludes third party damage or relocation reimbursements, which are applied (1) to costs of removal, (2) to undepreciated retirements, (3) to reduce the cost of replacement plant costs, in that order.

**TABLE 6  
NET SALVAGE & COST OF REMOVAL  
DEVELOPMENT OF ANNUAL NET SALVAGE ACCRUAL  
Data As Of December 31, 1986**

Dr(Cr)

(1) FUNCTION	A. Net Salvage Exclusions						CURRENT NET SALV BALANCE		
	(2) 1992 VP	(3) 1993 VP	(4) 1994 VP	(5) 1995 VP	(6) 1996 VP	(7) Exclusions 5 Yr Total	(8) Exclusions 5 Yr Total	(9) Before Exclusions VP	(10) After Exclusions =(9)-(8)
Intangible							0	0	0
Steam	62,750	37,516	(90,896)	(831,665)	(404,979)	(1,227,295)	5,806,299	7,033,593	
Nuclear							2,504,890	2,504,890	
Nuclear Leaseholds							0	0	
Other Prod							831,656	831,656	
Transmission				(564,724)	(961,049)	(1,525,773)	(572,297)	953,476	
Distribution							1,383,986	1,383,986	
General							(552,808)	(552,808)	
General Leaseholds							19,981	19,981	
Transportation							(350,188)	(350,188)	
<b>SUBTOTALS</b>	<b>62,750</b>	<b>37,516</b>	<b>(90,896)</b>	<b>(1,396,409)</b>	<b>(1,366,028)</b>	<b>(2,753,068)</b>	<b>9,071,519</b>	<b>11,824,586</b>	
Future Use							26,951	26,951	
<b>TOTALS</b>	<b>62,750</b>	<b>37,516</b>	<b>(90,896)</b>	<b>(1,396,409)</b>	<b>(1,366,028)</b>	<b>(2,753,068)</b>	<b>9,098,470</b>	<b>11,851,537</b>	

(1) FUNCTION	B. ORIGINAL NET SALVAGE ACTIVITY, LESS EXCLUSIONS						(8) 5 Yr TOTAL After Exclusions	(9) Transition Balance =C+D*Yrs	(10) Net Salvage After Exclusions =(8)+(9)
	(2) 1992 VP	(3) 1993 VP	(4) 1994 VP	(5) 1995 VP	(6) 1996 VP	(7) 1996 VP			
Intangible	0	0	0	0	0	0	0	0	0
Steam	1,155,810	767,907	5,141,150	1,629,922	1,605,132	10,299,920	835,849	11,135,769	
Nuclear	974,799	162,539	193,105	332,831	222,787	1,866,061	2,733,333	4,619,394	
Nuclear Leaseholds	0	0	0	0	0	0	0	0	
Other Prod	52,323	3,986	0	33,766	14,945	105,024	1,296,061	1,401,085	
Transmission	(96,222)	51,707	8,090	33,033	27,802	24,410	1,488,258	1,512,868	
Distribution	5,642,142	3,328,461	668,370	2,648,433	2,560,787	14,846,192	(10,258,635)	4,587,557	
General	205,512	164,475	28,324	(118,463)	(238,228)	41,620	(572,826)	(531,206)	
General Leaseholds	11,865	0	0	0	8,116	19,981	15,820	35,801	
Transportation	(89,823)	(102,218)	(161,453)	(223,408)	(181,821)	(768,524)	280,072	(488,452)	
<b>SUBTOTALS</b>	<b>7,846,606</b>	<b>4,376,659</b>	<b>5,875,545</b>	<b>4,336,116</b>	<b>4,019,519</b>	<b>26,454,685</b>	<b>(4,182,069)</b>	<b>22,272,616</b>	
Future Use	601	4,916	(56,774)	(384)	0	(51,640)	96,726	47,085	
<b>TOTALS</b>	<b>7,847,207</b>	<b>4,381,775</b>	<b>5,818,811</b>	<b>4,335,733</b>	<b>4,019,519</b>	<b>26,403,044</b>	<b>(4,085,343)</b>	<b>22,319,701</b>	

(1) AT END OF YEAR:	(2) Yrs	C. UNAMORTIZED NET SALVAGE BALANCES					(8) TOTAL	(9) Transition Bal.	(10) 2 Total Net Salvage After Exclusions
		(3) 1992 B-D*Yrs	(4) 1993 B-D*Yrs	(5) 1994 B-D*Yrs	(6) 1995 B-D*Yrs	(7) 1996 B-D*Yrs			
Intangible		0	0	0	0	0	0	0	0
Steam		231,162	307,163	3,084,600	1,303,937	1,605,132	6,532,084	501,509	7,033,593
Nuclear		194,960	65,016	115,863	266,265	222,787	864,890	1,640,000	2,504,890
Nuclear Leaseholds		0	0	0	0	0	0	0	0
Other Prod		10,465	1,595	0	27,015	14,945	54,020	777,637	831,656
Transmission		(19,244)	20,683	4,854	26,427	27,802	60,521	892,955	953,476
Distribution		1,128,428	1,331,364	399,822	2,118,746	2,560,787	7,539,167	(6,155,161)	1,383,986
General		41,102	65,790	16,904	(94,770)	(238,228)	(209,111)	(343,697)	(552,808)
General Leaseholds		2,373	0	0	0	8,116	10,489	9,492	19,981
Transportation		(19,925)	(40,687)	(96,672)	(178,726)	(181,821)	(518,231)	166,043	(350,188)
<b>SUBTOTALS</b>		<b>1,569,321</b>	<b>1,750,744</b>	<b>3,525,351</b>	<b>3,468,893</b>	<b>4,019,519</b>	<b>14,333,828</b>	<b>(2,509,242)</b>	<b>11,824,586</b>
Future Use		120	1,986	(34,085)	(307)	0	(32,285)	59,236	26,951
<b>TOTALS</b>		<b>1,569,441</b>	<b>1,752,710</b>	<b>3,491,287</b>	<b>3,468,586</b>	<b>4,019,519</b>	<b>14,301,543</b>	<b>(2,450,006)</b>	<b>11,851,537</b>

(1) AMORT. PERIOD, YRS	(2) Yrs	D. ANNUAL AMORTIZATION AMOUNTS					(8) TOTAL	(9) Transition =C/Yrs	(10) Rem'n Yrs TOTAL =(8)+(9)	(11) MONTHLY =(10)/12
		(3) 1992 =B/Yrs	(4) 1993 =B/Yrs	(5) 1994 =B/Yrs	(6) 1995 =B/Yrs	(7) 1996 =B/Yrs				
Intangible		0	0	0	0	0	0	0	0	
Steam		231,162	153,581	1,028,230	325,984	321,026	2,059,984	167,170	2,227,154	
Nuclear		194,960	32,508	38,621	86,566	44,567	377,212	546,667	923,879	
Nuclear Leaseholds		0	0	0	0	0	0	0	0	
Other Prod		10,465	796	0	6,754	2,989	21,005	259,212	280,217	
Transmission		(19,244)	10,341	1,618	6,607	5,560	4,882	297,652	302,534	
Distribution		1,128,428	665,892	133,274	529,687	512,157	2,969,238	(2,051,727)	917,511	
General		41,102	32,895	5,895	(23,646)	(47,646)	8,324	(114,566)	(106,242)	
General Leaseholds		2,373	0	0	0	1,623	3,996	3,164	7,180	
Transportation		(19,925)	(20,444)	(32,291)	(44,682)	(36,364)	(153,705)	56,014	(97,690)	
<b>SUBTOTALS</b>		<b>1,569,321</b>	<b>875,372</b>	<b>1,175,117</b>	<b>867,223</b>	<b>803,904</b>	<b>5,290,937</b>	<b>(836,414)</b>	<b>4,454,523</b>	
Future Use		120	983	(11,356)	(77)	0	(10,328)	19,745	9,417	
<b>TOTALS</b>		<b>1,569,441</b>	<b>876,355</b>	<b>1,163,762</b>	<b>867,147</b>	<b>803,904</b>	<b>5,280,609</b>	<b>(816,669)</b>	<b>4,463,940</b>	

REMG AMORT YRS	1.0	2.0	3.0	4.0	5.0			3.0	
ANNUAL AMORT AMT	1,569,441	876,355	1,163,762	867,147	803,904	5,280,609	(816,669)	4,463,940	371,995

**TABLE 8**  
**NET SALVAGE & COST OF REMOVAL**  
**DEVELOPMENT OF ANNUAL NET SALVAGE ACCRUAL**  
 Data At December 31, 1996

## SUMMARY OF EXCLUSIONS BY YEAR &amp; WORK ORDER

YEAR	WORK ORDER	DESCRIPTION	COST OF REMOVAL	SALVAGE	NET
1992	CO-9124	ELRAMA CONTROL STAGE BLADE DAMAGE	62,749.86	0.00	62,749.86
TOTAL			62,749.86	0.00	62,749.86
1993	CO-9124	ELRAMA CONTROL STAGE BLADE DAMAGE	(38,949.74)	0.00	(38,949.74)
1993	CO-9270	CHESWICK FIRE DAMAGE	76,465.44	0.00	76,465.44
TOTAL			37,515.70	0.00	37,515.70
1994	CO-9327	ELRAMA #3 TURBINE BLADING DAMAGE	(73,256.42)	(17,640.00)	(90,896.42)
TOTAL			(73,256.42)	(17,640.00)	(90,896.42)
1995	CO-0744	BV UNIT #1 TRANSFORMER FAILURE	200,976.29	0.00	200,976.29
1995	CO-0747	BV UNIT #1 TRANSFORMER FAILURE		(765,700.00)	(765,700.00)
1995	CO-0768	ELRAMA FIRE DAMAGE	243,496.94	0.00	243,496.94
1995	CO-9270	CHESWICK FIRE DAMAGE	0.00	(1,075,181.58)	(1,075,181.58)
TOTAL			444,473.23	(1,840,881.58)	(1,396,408.35)
1996	CO-0744	BV UNIT #1 TRANSFORMER FAILURE	63,420.28	(74,469.07)	(11,048.79)
1996	CO-0747	BV UNIT #1 TRANSFORMER FAILURE	0.00	(950,000.00)	(950,000.00)
1996	CO-0768	ELRAMA FIRE DAMAGE	69,565.41	(474,644.50)	(404,979.09)
TOTAL			133,085.69	(1,499,113.57)	(1,366,027.88)
GRAND TOTAL			604,568.06	(3,357,635.15)	(2,753,067.09)

DUQUESNE LIGHT COMPANY

E. Depreciation

5. Provide a comparison of the calculated annual depreciation expense amount accrual for the base year and the 12-month period immediately preceding the base year versus the book expense amount by functional group and by account, if available.

Response:

Attached is the requested comparison of depreciation accruals for 1995 and 1996 as booked, showing separately the sum of accruals calculated monthly and any reserve adjustments booked during those years.

- (1) Functional Summary
- (2) Account Summary

## YEAR END - CALCULATED ACCRUALS VS. 1996 BOOKED ACCRUALS - BY FUNCTION

	CALCULATED ACCRUAL 12/31/96	CALCULATED ACCRUAL 12/31/96	BOOKED ACCRUAL 1996	RESERVE ADJUSTMENTS 1996
<b>INTANGIBLE PLANT</b>				
MISCELLANEOUS INTANGIBLE COSTS	3,089,552	2,892,951	4,978,285	
PERRY INTANGIBLE COSTS	1,294,560	1,794,719	474,672	
	<b>4,384,112</b>	<b>4,687,670</b>	<b>5,452,957</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>				
MANSFIELD UNIT NO. 1	2,454,478	1,978,657	2,410,495	8,451,437
MANSFIELD UNIT NO. 2	681,568	575,424	678,602	2,205,935
MANSFIELD UNIT NO. 3	1,838,110	1,634,422	1,881,857	6,786,180
MANSFIELD COMMON FACILITIES	322,593	274,144	317,264	661,204
MANSFIELD SHARED FACILITIES	761,735	689,417	783,026	3,417,511
MANSFIELD SCRUBBERS UNIT NO. 1	117,279	392,209	101,765	(3,687,662)
MANSFIELD SCRUBBERS UNIT NO. 2	56,311	106,967	51,461	(899,272)
MANSFIELD SCRUBBERS UNIT NO. 3	177,708	291,227	154,379	(5,848,888)
MANSFIELD SCRUBBERS COMMON FACILITIES	31,569	66,467	32,817	(556,179)
MANSFIELD SCRUBBERS SHARED FACILITIES	156,231	545,720	159,023	(9,303,074)
EASTLAKE UNIT NO. 5	2,606,015	2,662,415	2,614,388	419,366
SAMMIS UNIT NO. 5	3,541,168	3,605,678	3,561,174	473,371
CHESWICK	6,222,250	6,490,225	6,280,465	1,229,664
FORT MARTIN	3,163,395	0	439	(35,879,787)
ELRAMA	6,985,532	7,712,395	7,178,947	1,822,829
ELRAMA SCRUBBERS	2,761,963	2,905,074	2,787,548	0
	<b>31,877,905</b>	<b>29,930,441</b>	<b>28,993,650</b>	<b>(30,707,365)</b>
<b>NUCLEAR PRODUCTION PLANT</b>				
BEAVER VALLEY UNIT NO. 1	22,376,520	22,820,480	22,351,803	59,046
BEAVER VALLEY UNIT NO. 2	739,033	801,723	671,212	601,047
BEAVER VALLEY COMMON FACILITIES	7,948,398	8,633,233	8,010,112	39,196
PERRY UNIT NO. 1	39,282,868	41,786,909	33,865,034	91,434,567
PERRY COMMON FACILITIES	13,421,666	11,535,507	10,967,878	32,422,185
	<b>83,768,485</b>	<b>85,577,852</b>	<b>75,866,038</b>	<b>124,556,042</b>
<b>OTHER PRODUCTION PLANT</b>				
BRUNOT ISLAND UNITS 1A, 1B AND 1C	274,090	279,449	273,940	118,974
BRUNOT ISLAND ASSOCIATED FACILITIES	154,259	212,993	154,180	319,036
BRUNOT ISLAND UNIT 2A	0	529,049	0	5,829,998
BRUNOT ISLAND UNIT 2B	0	529,049	0	5,829,998
	<b>428,349</b>	<b>1,550,540</b>	<b>428,119</b>	<b>12,098,007</b>
<b>TOTAL PRODUCTION PLANT</b>	<b>116,074,739</b>	<b>117,058,833</b>	<b>105,287,808</b>	<b>105,946,683</b>
<b>TRANSMISSION PLANT</b>	<b>5,475,859</b>	<b>5,304,817</b>	<b>5,450,796</b>	<b>(8,505,817)</b>
<b>DISTRIBUTION PLANT</b>	<b>30,834,823</b>	<b>31,094,673</b>	<b>31,219,634</b>	<b>0</b>
<b>GENERAL PLANT</b>	<b>21,250,757</b>	<b>20,191,256</b>	<b>22,166,492</b>	<b>(1,632,197)</b>
<b>TOTAL DEPRECIATION EXPENSE</b>	<b>178,020,290</b>	<b>178,337,249</b>	<b>169,577,687</b>	<b>95,808,670</b>

NOTE: FOR EXPLANATIONS OF RESERVE ADJUSTMENTS, SEE ACCOMPANYING SCHEDULE OF ACCRUALS BY ACCOUNT.

**DUQUESNE LIGHT COMPANY**  
**YEAR END - CALCULATED ACCRUALS VS. 1996 BOOKED ACCRUALS - BY ACCOUNT**

	CALCULATED ACCRUAL 12/31/96	CALCULATED ACCRUAL 12/31/96	BOOKED ACCRUAL 1996	RESERVE ADJUSTMENTS 1996	NOTE REF.
<b>315 - ACCESSORY ELECTRIC EQUIPMENT</b>					
Cheswick	645,395	666,881	641,435		
Eastlake Unit No. 5	92,780	196,391	101,197		
Elrama	341,741	344,949	342,990		
Elrama Scrubbers	581,247	579,208	580,850		
Fort Martin	124,521	0		(1,908,762)	4
Mansfield Common Facilities	60,583	58,679	60,879	169,975	1
Mansfield Shared Facilities	92,205	90,576	99,792	476,817	1
Mansfield Unit No. 1	177,868	152,264	181,584	838,650	1
Mansfield Unit No. 2	49,959	41,972	48,517	161,385	1
Mansfield Unit No. 3	189,551	186,230	199,200	766,050	1
Sammis Unit No. 5	292,185	292,570	292,609		
	<b>2,648,035</b>	<b>2,609,720</b>	<b>2,549,052</b>	<b>504,115</b>	
<b>316 - MISC. POWER PLANT EQUIPMENT</b>					
Cheswick	291,777	442,510	336,306		
Cheswick - General	0	42,348		350,435	3
Eastlake Unit No. 5	76,804	80,766	77,900		
Elrama	253,786	476,720	344,922		
Elrama - General	0	46,460		365,260	3
Elrama Scrubbers	50,480	43,417	48,412		
Fort Martin	163,400	0	439	(723,573)	4
Mansfield Common Facilities	7,894	5,836	6,552	2,384	1
Mansfield Shared Facilities	76,595	64,255	72,276	35,566	1
Mansfield Unit No. 1	24,470	30,690	33,698	326,220	1
Mansfield Unit No. 2	8,196	7,869	7,972	(4,623)	1
Mansfield Unit No. 3	21,760	16,702	20,688	71,825	1
Sammis Unit No. 5	31,933	31,413	31,937		
	<b>1,007,095</b>	<b>1,288,986</b>	<b>981,102</b>	<b>423,494</b>	
<b>318 - STEP UP TRANSFORMER</b>					
Cheswick	0	52,643		879,229	2
Eastlake Unit No. 5	0	35,668		419,366	2
Elrama	0	127,644		1,457,569	2
Mansfield Unit No. 1	0	45,644		714,227	2
Mansfield Unit No. 2	0	10,019		160,337	2
Mansfield Unit No. 3	0	24,270		352,628	2
Sammis Unit No. 5	0	33,751		473,371	2
	<b>0</b>	<b>329,639</b>	<b>0</b>	<b>4,456,727</b>	
<b>TOTAL STEAM PRODUCTION</b>	<b>31,877,905</b>	<b>29,930,441</b>	<b>28,993,650</b>	<b>(30,707,365)</b>	
<b>NUCLEAR PRODUCTION PLANT</b>					
<b>321 - STRUCTURES AND IMPROVEMENTS</b>					
Beaver Valley Common Facilities	3,373,040	3,357,060	3,448,678		
Beaver Valley Unit No. 1	3,751,371	3,728,087	3,751,664		
Beaver Valley Unit No. 2	123,297	127,038	119,672		
Perry Common Facilities	5,192,275	4,490,478	4,305,172	12,817,839	5-6
Perry Unit No. 1	2,957,937	3,055,275	2,511,961	6,908,128	5-6
	<b>15,397,920</b>	<b>14,757,938</b>	<b>14,137,147</b>	<b>19,725,967</b>	
<b>322 - REACTOR PLANT EQUIPMENT</b>					
Beaver Valley Common Facilities	2,070,776	2,072,832	2,029,624		
Beaver Valley Unit No. 1	10,486,334	10,163,501	10,393,170		
Beaver Valley Unit No. 2	295,107	280,614	261,177		
Perry Common Facilities	2,862,735	2,458,393	2,266,539	6,780,097	5-6
Perry Unit No. 1	27,562,498	29,373,856	23,694,214	63,217,822	5-6
	<b>43,277,450</b>	<b>44,349,196</b>	<b>38,644,724</b>	<b>69,997,919</b>	

**DUQUESNE LIGHT COMPANY**  
**YEAR END - CALCULATED ACCRUALS VS. 1996 BOOKED ACCRUALS - BY ACCOUNT**

	CALCULATED ACCRUAL 12/31/96	CALCULATED ACCRUAL 12/31/96	BOOKED ACCRUAL 1996	RESERVE ADJUSTMENTS 1996	NOTE REF.
<b>323 - TURBOGENERATOR UNITS</b>					
Beaver Valley Common Facilities	272,540	277,579	276,166		
Beaver Valley Unit No. 1	3,793,836	3,784,700	3,803,249		
Beaver Valley Unit No. 2	112,694	112,895	99,972		
Perry Common Facilities	449,924	377,480	362,068	1,071,044	5-6
Perry Unit No. 1	3,979,144	4,128,097	3,495,264	9,571,706	5-6
	<u>8,608,138</u>	<u>8,880,751</u>	<u>8,036,720</u>	<u>10,842,750</u>	
<b>324 - ACCESSORY ELECTRIC EQUIPMENT</b>					
Beaver Valley Common Facilities	980,928	960,699	985,500		
Beaver Valley Unit No. 1	3,770,488	3,868,394	3,732,472		
Beaver Valley Unit No. 2	93,151	112,123	93,356		
Perry Common Facilities	3,699,457	3,112,817	2,958,669	8,760,153	5-6
Perry Unit No. 1	3,736,760	3,822,452	3,256,100	8,913,048	5-6
	<u>12,280,784</u>	<u>11,876,485</u>	<u>11,026,097</u>	<u>17,673,201</u>	
<b>325 - MISC. POWER PLANT EQUIPMENT</b>					
Beaver Valley Common Facilities	1,251,114	1,956,312	1,270,144		
Beaver Valley Common Facilities - General	0	8,751		39,196	3
Beaver Valley Unit No. 1	574,491	1,023,961	671,247		
Beaver Valley Unit No. 2	114,784	110,926	97,034		
Perry Common Facilities	1,217,275	1,096,339	1,075,430	2,993,052	5-6
Perry Unit No. 1	1,046,529	1,156,587	907,496	1,845,391	5-6
	<u>4,204,193</u>	<u>5,352,876</u>	<u>4,021,351</u>	<u>4,877,640</u>	
<b>327 - STEP UP TRANSFORMER</b>					
Beaver Valley Unit No. 1	0	251,837		59,046	2
Beaver Valley Unit No. 2	0	58,127		601,047	2
Perry Unit No. 1	0	250,642		978,472	2
	<u>0</u>	<u>560,606</u>	<u>0</u>	<u>1,638,565</u>	
<b>TOTAL NUCLEAR PRODUCTION</b>	<b>83,768,485</b>	<b>85,577,852</b>	<b>75,866,038</b>	<b>124,556,042</b>	
<b>OTHER PRODUCTION PLANT</b>					
<b>341 - STRUCTURES AND IMPROVEMENTS</b>					
Brunot Island Units 1A, 1B And 1C	23,007	22,970	23,022		
Brunot Island Unit 2B	0	75,914	0	462,436	7
Brunot Island Unit 2A	0	75,914	0	462,436	7
Brunot Island Associated Facilities	134,117	133,761	134,045		
	<u>157,124</u>	<u>308,559</u>	<u>157,067</u>	<u>924,873</u>	
<b>342 - FUEL HOLDERS, PRODUCERS AND ACC.</b>					
Brunot Island Units 1A, 1B And 1C	56,188	56,182	56,270		
Brunot Island Unit 2B	0	27,785		157,607	7
Brunot Island Unit 2A	0	27,785		157,607	7
	<u>56,188</u>	<u>111,752</u>	<u>56,270</u>	<u>315,213</u>	
<b>343 - PRIME MOVERS</b>					
Brunot Island Unit 2B	0	7,140		111,784	7
Brunot Island Unit 2A	0	7,140		111,784	7
	<u>0</u>	<u>14,280</u>	<u>0</u>	<u>223,569</u>	
<b>344 - GENERATORS</b>					
Brunot Island Units 1A, 1B And 1C	180,030	178,549	179,794		
Brunot Island Unit 2B	0	262,338		4,159,758	7
Brunot Island Unit 2A	0	262,338		4,159,758	7
	<u>180,030</u>	<u>703,225</u>	<u>179,794</u>	<u>8,319,516</u>	
<b>345 - ACCESSORY ELECTRIC EQUIPMENT</b>					
Brunot Island Units 1A, 1B And 1C	14,865	14,807	14,853		
Brunot Island Unit 2B	0	141,538		816,029	7
Brunot Island Unit 2A	0	141,538		816,029	7
	<u>14,865</u>	<u>297,883</u>	<u>14,853</u>	<u>1,632,058</u>	

**DUQUESNE LIGHT COMPANY**  
**YEAR END - CALCULATED ACCRUALS VS. 1996 BOOKED ACCRUALS - BY ACCOUNT**

	CALCULATED ACCRUAL 12/31/95	CALCULATED ACCRUAL 12/31/96	BOOKED ACCRUAL 1996	RESERVE ADJUSTMENTS 1996	NOTE REF.
<b>346 - MISC. POWER PLANT EQUIPMENT</b>					
Brunot Island Unit 2B	0	9,897		47,040	7
Brunot Island Unit 2A	0	9,897		47,040	7
Brunot Island Associated Facilities	20,142	40,274	20,135		
Brunot Island Associated Facilities - General	0	38,958		319,036	3
	<u>20,142</u>	<u>99,026</u>	<u>20,135</u>	<u>413,115</u>	
<b>348 - STEP UP TRANSFORMER</b>					
Brunot Island Units 1A, 1B And 1C	0	6,941		118,974	2
Brunot Island Unit 2B	0	4,437		75,344	7
Brunot Island Unit 2A	0	4,437		75,344	7
	<u>0</u>	<u>15,815</u>	<u>0</u>	<u>269,662</u>	
<b>TOTAL PRODUCTION OTHER</b>	<b>428,349</b>	<b>1,550,540</b>	<b>428,119</b>	<b>12,098,007</b>	
<b>TOTAL PRODUCTION PLANT</b>	<b>116,074,739</b>	<b>117,058,833</b>	<b>105,287,808</b>	<b>105,946,683</b>	
<b>TRANSMISSION PLANT</b>					
352 - Structures And Improvements	139,577	142,095	140,451		
353 - Station Equipment	2,299,350	2,150,352	2,282,681	(8,505,817)	2
354 - Towers And Fixtures	1,075,069	1,071,724	1,072,809		
355 - Poles And Fixtures	125,800	125,670	125,604		
356 - Overhead Conductors And Devices	911,101	908,489	909,008		
357 - Underground Conduit	458,755	457,234	458,859		
358 - Underground Conductors And Devices	465,814	448,879	460,991		
359 - Roads And Trails	393	374	393		
	<u>5,475,859</u>	<u>5,304,817</u>	<u>5,450,796</u>	<u>(8,505,817)</u>	
<b>DISTRIBUTION PLANT</b>					
361 - Structures And Improvements	679,240	691,948	680,861		
362 - Station Equipment Company Stations	6,046,778	6,025,996	6,081,296		
364 - Poles, Towers And Fixtures	5,107,952	5,244,203	5,194,751		
365 - Overhead Conductors And Devices	3,696,332	3,937,292	3,755,554		
366 - Underground Conduit	1,082,803	1,086,102	1,090,387		
367 - Underground Conductors And Devices	3,083,314	3,165,427	3,130,687		
368 - Line Transformers	3,565,070	3,619,529	3,602,006		
369 - Services	1,369,344	1,376,046	1,383,862		
370 - Meters	4,251,784	4,366,379	4,282,205		
371 - Installations On Customers Premises	2,777	2,715	2,778		
373 - Street Lighting Equipment	1,949,429	1,579,036	2,015,246		
	<u>30,834,823</u>	<u>31,094,673</u>	<u>31,219,634</u>	<u>0</u>	
<b>GENERAL PLANT</b>					
390.1 - Structures And Improvements	648,002	658,184	651,259		
390.2 - Improvements To Leased Property	1,232,612	2,007,007	1,725,655		
391 - Office Furniture And Equipment	6,388,478	6,568,872	6,745,110	(50,374)	
392 - Transportation Equipment	1,272,690	1,228,892	1,284,382		
393 - Stores Equipment	84,471	79,711	84,506	(47,910)	3
394 - Tools, Shop And Garage Equipment	412,338	397,551	412,751	(816)	3
395 - Laboratory Equipment	230,480	229,000	232,500	(2,824)	3
396 - Power Operated Equipment	47,131	43,988	46,086		
397 - Communication Equipment	10,894,426	8,943,360	10,944,076	(1,529,956)	3
398 - Miscellaneous Equipment	40,129	34,691	40,168	(317)	3
	<u>21,250,757</u>	<u>20,191,256</u>	<u>22,166,492</u>	<u>(1,632,197)</u>	
<b>TOTAL DEPRECIATION EXPENSE</b>	<b>178,020,290</b>	<b>178,337,249</b>	<b>169,577,687</b>	<b>95,808,670</b>	

NOTES are on following page.

**DUQUESNE LIGHT COMPANY**  
**YEAR END - CALCULATED ACCRUALS VS. 1996 BOOKED ACCRUALS - BY ACCOUNT**

CALCULATED ACCRUAL 12/31/95	CALCULATED ACCRUAL 12/31/96	BOOKED ACCRUAL 1996	RESERVE ADJUSTMENTS 1996	NOTE REF.
-----------------------------------	-----------------------------------	---------------------------	--------------------------------	--------------

- NOTES:
- Ref. 1 - Redistribution of reserve associated with original construction
  - Ref. 2 - Transfer of step-up transformers from distribution plant to production plant
  - Ref. 3 - Transfer of general plant to production plant
  - Ref. 4 - Adjustment to Fort Martin reserve due to sale
  - Ref. 5 - Adjustment to Perry reserve due to sale of Fort Martin
  - Ref. 6 - Transfer from regulatory assets to accumulated depreciation
  - Ref. 7 - Transfer of Brunot Island Units #2a and #2b from a/c 105.01 to a/c 101.01

DUQUESNE LIGHT COMPANY

E. Depreciation

6. 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) 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.

Response:

(a) Attached is a schedule titled "Original Cost, Book Reserve and Annual Depreciation Accruals" (labeled E-6 (a) Attachment - Detail). This shows the survivor curve or interim survivor curve (col. 3) and the annual depreciation accrual rate (col. 11). These are the basic normal accrual rates derived on 12/31/96 investment data, considered appropriate for this filing. The rates were derived utilizing the survivor curve shown in column 3 together with a probable retirement year, if any (primarily used for generating stations).

(b) There are three changes made since the company's last Annual Depreciation Report (based on 12/31/95 data) filed with the Commission. The first is a change in the Perry Unit's truncation date from 2006 to 2004. The second is the return to service of Brunot Island Units 2A and 2B. The third is reclassifying certain asset investments to their associated generating stations. These reclassifications are as follow:

<u>Description</u>	<u>Accounts</u>	
	<u>From</u>	<u>To</u>
<u>Transmission:</u>		
Step-Up Transformers	353.0	318, 327, 348
<u>General:</u>		
Office Furniture	391.1	317, 326, 347
Office Equipment	391.2	317, 326, 347
Stores Equipment	393.0	317, 326, 347
Tools, Shop, & Garage Equipment	394.0	317, 326, 347
Laboratory Equipment	395.0	317, 326, 347
Communications Equipment	397.0	317, 326, 347
Miscellaneous Equipment	398.0	317, 326, 347

For convenience, two "new" account designations in the Fossil, Nuclear, and Other Production Functions have been used, one for the equipment transfers from the General Function - 317/326/347 accounts, and another for the step-up transformer transfers from the Transmission Function - 318/327/348 accounts.

Attachment E-6 (b) shows the effect of these changes in a comparison of calculated accruals based on year-end 1995 and year-end 1996 depreciable investment balances. Footnotes provide explanations of these changes.

**TABLE 3 - SUMMARY**  
**ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS**  
**BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP	TOTAL ORIGINAL COST	TOTAL DEPRECIABLE COST	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE
(1)	(2)	(3)	(4)	(5) *(3)-(4)	(6)	(7)	(8)
<b>ACCOUNTS 101 AND 106 - IN SERVICE PLANT</b>							
INTANGIBLE PLANT	43,486,670	43,379,565	24,586,227	18,793,338	4,687,670	4.0	10.81%
MANSFIELD - UNIT NO. 1	69,888,206	69,858,120	34,110,041	35,748,079	1,978,657	18.1	2.83%
MANSFIELD - UNIT NO. 2	19,671,333	19,663,378	8,838,874	10,824,504	575,424	18.8	2.93%
MANSFIELD - UNIT NO. 3	63,262,782	63,248,800	27,725,536	35,523,264	1,634,422	21.7	2.58%
MANSFIELD - COMMON FACILITIES	11,157,566	11,157,566	5,825,701	5,331,865	274,144	19.5	2.46%
MANSFIELD - SHARED FACILITIES	30,525,503	28,857,839	13,615,138	15,242,701	689,417	22.1	2.39%
MANSFIELD SCRUBBERS - UNIT NO. 1	15,599,721	15,599,721	8,358,261	7,241,460	392,209	18.5	2.51%
MANSFIELD SCRUBBERS - UNIT NO. 2	4,299,578	4,299,578	2,226,533	2,073,045	106,967	19.4	2.49%
MANSFIELD SCRUBBERS - UNIT NO. 3	12,201,459	12,201,459	5,709,312	6,492,147	291,227	22.3	2.39%
MANSFIELD SCRUBBERS - COMMON FACILITIES	2,738,108	2,738,108	1,437,338	1,300,770	66,467	19.6	2.43%
MANSFIELD SCRUBBERS - SHARED FACILITIES	25,608,104	24,990,224	12,878,318	12,111,906	545,720	22.2	2.18%
EASTLAKE UNIT NO. 5	74,649,749	74,343,293	35,052,059	39,291,234	2,662,415	14.8	3.58%
SANMIS UNIT NO. 7	88,562,765	88,545,758	38,733,172	49,812,586	3,605,678	13.8	4.07%
CHESWICK	204,358,704	202,563,812	92,785,719	109,777,893	6,490,225	16.9	3.20%
ELRAMA	156,674,804	153,104,168	91,037,979	62,066,189	7,712,395	8.1	5.04%
ELRAMA SCRUBBERS	68,282,828	68,282,828	43,990,654	24,292,174	2,905,074	8.4	4.25%
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>847,481,211</b>	<b>839,454,461</b>	<b>422,324,635</b>	<b>417,129,816</b>	<b>29,930,441</b>	<b>13.9</b>	<b>3.67%</b>
BEAVER VALLEY - UNIT NO. 1	416,577,867	416,574,697	198,866,119	217,708,578	22,820,480	9.5	5.48%
BEAVER VALLEY - UNIT NO. 2	20,437,930	20,437,353	5,424,594	15,012,759	801,723	18.7	3.92%
BEAVER VALLEY - COMMON FACILITIES	218,782,676	218,308,077	66,610,248	151,697,829	8,633,233	17.6	3.95%
PERRY - UNIT NO. 1	579,292,380	579,292,380	265,236,142	314,056,238	41,786,909	7.5	7.21%
PERRY - COMMON FACILITIES	182,749,465	182,543,446	95,692,290	86,851,156	11,535,507	7.5	6.32%
<b>TOTAL NUCLEAR PRODUCTION PLANT</b>	<b>1,417,840,317</b>	<b>1,417,165,962</b>	<b>631,829,393</b>	<b>785,326,669</b>	<b>85,677,852</b>	<b>9.2</b>	<b>6.04%</b>
BRUNOT ISLAND - UNITS 1A, 1B AND 1C	10,193,029	10,193,029	6,140,139	4,052,890	279,449	14.5	2.74%
BRUNOT ISLAND - ASSOCIATED FACILITIES	5,398,513	5,004,809	2,622,028	2,382,781	212,993	11.2	4.26%
BRUNOT ISLAND - UNIT 2A	14,068,463	14,068,463	5,829,998	8,238,465	529,049	15.6	3.76%
BRUNOT ISLAND - UNIT 2B	14,068,463	14,068,463	5,829,998	8,238,465	529,049	15.6	3.76%
<b>TOTAL OTHER PRODUCTION</b>	<b>43,728,467</b>	<b>43,334,763</b>	<b>20,422,163</b>	<b>22,912,600</b>	<b>1,650,640</b>	<b>14.8</b>	<b>3.68%</b>
<b>TOTAL PRODUCTION PLANT</b>	<b>2,309,049,996</b>	<b>2,299,945,166</b>	<b>1,074,576,191</b>	<b>1,225,368,976</b>	<b>117,058,833</b>	<b>10.6</b>	<b>5.09%</b>
TRANSMISSION PLANT	282,439,886	272,606,803	106,594,507	166,012,296	5,304,817	31.3	1.95%
DISTRIBUTION PLANT	1,169,581,730	1,160,679,468	373,952,849	786,726,619	31,094,673	25.3	2.68%
GENERAL - EXCL. CLEARING ACCOUNTS	224,839,513	218,639,543	99,269,741	119,369,802	18,918,376	6.3	8.65%
<b>TOTAL PLANT EXCL. CLEARING ACCOUNTS</b>	<b>4,029,397,795</b>	<b>3,995,250,544</b>	<b>1,678,979,515</b>	<b>2,316,271,029</b>	<b>177,064,369</b>	<b>13.1</b>	<b>4.43%</b>
GENERAL - CLEARING ACCOUNTS	18,181,768	18,181,768	10,386,533	7,815,235	1,272,880	6.1	7.00%
<b>TOTAL GENERAL PLANT</b>	<b>243,021,282</b>	<b>236,821,311</b>	<b>109,636,274</b>	<b>127,185,037</b>	<b>20,191,256</b>	<b>6.3</b>	<b>8.53%</b>
<b>TOTAL PLANT 101 AND 106</b>	<b>4,047,579,663</b>	<b>4,013,432,313</b>	<b>1,889,346,048</b>	<b>2,324,086,265</b>	<b>178,337,249</b>	<b>13.0</b>	<b>4.44%</b>

**TABLE 3**  
**ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS**  
**BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	TOTAL ORIGINAL COST	TOTAL DEPRECIABLE COST	BOOK RESERVE	RATIOS	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>ACCOUNTS 101 AND 106 - IN SERVICE PLANT</b>										
<b>INTANGIBLE PLANT</b>										
301 ORGANIZATION		NONDEPR.	100,275							
302 FRANCHISES AND CONSENTS		NONDEPR.	8,830							
303.1 MISCELLANEOUS INTANGIBLE COSTS		5-SQ	24,858,888	24,858,888	19,828,842	0.7977	5,027,846	2,892,951	1.7	11.64%
303.2 PERRY INTANGIBLE COSTS	8-2004	REM. LIFE	18,522,877	18,522,877	4,757,385	0.2568	13,765,492	1,794,719	7.7	9.89%
<b>TOTAL INTANGIBLE PLANT</b>			<b>43,488,670</b>	<b>43,379,865</b>	<b>24,586,227</b>		<b>18,793,338</b>	<b>4,687,670</b>	<b>4.0</b>	<b>10.81%</b>
<b>STEAM PRODUCTION PLANT</b>										
<b>MANSFIELD - UNIT NO. 1 (04-1978)</b>										
310 LAND AND LAND RIGHTS		NONDEPR.	30,088							
311 STRUCTURES AND IMPROVEMENTS	8-2018	120-R2	9,771,177	9,771,177	5,736,287	0.5871	4,034,890	210,313	18.2	2.15%
312 BOILER PLANT EQUIPMENT	8-2018	75-R1.5	37,447,783	37,447,783	18,018,358	0.4277	21,431,427	1,176,080	18.2	3.14%
314 TURBOGENERATOR UNITS	8-2018	45-S1	13,824,083	13,824,083	7,480,610	0.5491	6,143,473	363,668	18.9	2.87%
315 ACCESSORY ELECTRIC EQUIPMENT	8-2018	90-R1.5	8,481,881	8,481,881	3,822,842	0.5589	2,859,219	152,284	18.8	2.35%
316 MISCELLANEOUS POWER PLANT EQUIPMENT	8-2018	60-R1	1,079,976	1,079,976	539,919	0.4999	540,057	30,690	17.6	2.64%
318 STEP UP TRANSFORMER - A/C 353	8-2018	35-S8	1,453,239	1,453,239	714,227	0.4915	739,012	45,644	18.2	3.14%
<b>TOTAL MANSFIELD - UNIT NO. 1</b>			<b>69,888,208</b>	<b>69,858,120</b>	<b>34,110,041</b>		<b>35,748,079</b>	<b>1,978,657</b>	<b>18.1</b>	<b>2.83%</b>
<b>MANSFIELD - UNIT NO. 2 (10-1877)</b>										
310 LAND AND LAND RIGHTS		NONDEPR.	7,955							
311 STRUCTURES AND IMPROVEMENTS	8-2017	120-R2	2,522,433	2,522,433	1,398,399	0.5544	1,124,034	55,792	20.1	2.21%
312 BOILER PLANT EQUIPMENT	8-2017	75-R1.5	11,181,817	11,181,817	4,258,707	0.3809	6,922,110	365,862	18.8	3.27%
314 TURBOGENERATOR UNITS	8-2017	45-S1	3,826,005	3,826,005	1,974,378	0.5445	1,851,828	93,910	17.8	2.59%
315 ACCESSORY ELECTRIC EQUIPMENT	8-2017	90-R1.5	1,752,885	1,752,885	926,428	0.5285	826,459	41,972	19.7	2.39%
316 MISCELLANEOUS POWER PLANT EQUIPMENT	8-2017	60-R1	266,816	266,816	119,628	0.4483	147,190	7,869	18.7	2.85%
318 STEP UP TRANSFORMER - A/C 353	8-2017	35-S8	313,421	313,421	160,337	0.5116	153,084	10,019	15.3	3.20%
<b>TOTAL MANSFIELD - UNIT NO. 2</b>			<b>19,871,333</b>	<b>19,663,378</b>	<b>8,838,874</b>		<b>10,824,504</b>	<b>575,424</b>	<b>18.8</b>	<b>2.83%</b>
<b>MANSFIELD - UNIT NO. 3 (09-1880)</b>										
310 LAND AND LAND RIGHTS		NONDEPR.	13,882							
311 STRUCTURES AND IMPROVEMENTS	8-2020	120-R2	9,856,708	9,856,708	4,848,498	0.4717	5,207,210	225,718	23.1	2.29%
312 BOILER PLANT EQUIPMENT	8-2020	75-R1.5	33,935,292	33,935,292	13,872,378	0.4088	20,062,913	916,991	21.8	2.70%
314 TURBOGENERATOR UNITS	8-2020	45-S1	10,218,373	10,218,373	4,954,855	0.4849	5,263,518	264,511	19.9	2.59%
315 ACCESSORY ELECTRIC EQUIPMENT	8-2020	90-R1.5	7,783,544	7,783,544	3,588,484	0.4610	4,195,060	188,230	22.5	2.39%

**TABLE 3  
ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS  
BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	TOTAL ORIGINAL COST	TOTAL DEPRECIABLE COST	BOOK RESERVE	RATIOS	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	6-2020	60-R1	661,808	661,808	307,694	0.4649	354,114	16,702	21.2	2.52%
318 STEP UP TRANSFORMER - A/C 353	6-2020	35-S6	793,077	793,077	352,628	0.4446	440,449	24,270	18.1	3.06%
<b>TOTAL MANSFIELD - UNIT NO. 3</b>			<b>63,262,782</b>	<b>63,248,800</b>	<b>27,725,536</b>		<b>35,523,264</b>	<b>1,634,422</b>	<b>21.7</b>	<b>2.58%</b>
<b>MANSFIELD - COMMON FACILITIES (04-1976)</b>										
311 STRUCTURES AND IMPROVEMENTS	6-2017	120-R2	2,262,311	2,262,311	1,216,067	0.5375	1,046,244	52,008	20.1	2.30%
312 BOILER PLANT EQUIPMENT	6-2017	75-R1.5	6,064,621	6,064,621	3,135,105	0.5169	2,929,516	151,923	19.3	2.51%
314 TURBOGENERATOR UNITS	6-2017	45-S1	239,782	239,782	141,661	0.5908	88,121	5,698	17.2	2.36%
315 ACCESSORY ELECTRIC EQUIPMENT	6-2017	90-R1.5	2,405,974	2,405,974	1,254,275	0.5213	1,151,699	58,679	19.8	2.44%
316 MISCELLANEOUS POWER PLANT EQUIPMENT	6-2017	60-R1	184,877	184,877	78,593	0.4251	106,284	5,836	18.2	3.16%
<b>TOTAL MANSFIELD - COMMON FACILITIES</b>			<b>11,157,566</b>	<b>11,157,566</b>	<b>5,825,701</b>		<b>5,331,665</b>	<b>274,144</b>	<b>19.5</b>	<b>2.46%</b>
<b>MANSFIELD - SHARED FACILITIES (04-1976)</b>										
310 LAND AND LAND RIGHTS		NONDEPR.	1,667,664							
311 STRUCTURES AND IMPROVEMENTS	6-2020	120-R2	9,895,641	9,895,641	4,856,782	0.4908	5,038,859	219,433	23.0	2.22%
312 BOILER PLANT EQUIPMENT	6-2020	75-R1.5	12,033,006	12,033,006	5,639,485	0.4687	6,393,521	291,664	21.9	2.42%
314 TURBOGENERATOR UNITS	6-2020	45-S1	720,953	720,953	240,371	0.3334	480,582	23,489	20.5	3.26%
315 ACCESSORY ELECTRIC EQUIPMENT	6-2020	90-R1.5	4,078,710	4,078,710	2,049,018	0.5024	2,029,692	90,576	22.4	2.22%
316 MISCELLANEOUS POWER PLANT EQUIPMENT	6-2020	60-R1	2,129,529	2,129,529	829,482	0.3895	1,300,047	64,255	20.2	3.02%
<b>TOTAL MANSFIELD - SHARED FACILITIES</b>			<b>30,525,503</b>	<b>28,857,839</b>	<b>13,815,138</b>		<b>15,242,701</b>	<b>689,417</b>	<b>22.1</b>	<b>2.39%</b>
<b>MANSFIELD SCRUBBERS - UNIT NO. 1 (04-1976)</b>										
311 STRUCTURES AND IMPROVEMENTS	6-2016	120-R2	75,904	75,904	44,979	0.5926	30,925	1,612	19.2	2.12%
312 BOILER PLANT EQUIPMENT	6-2016	75-R1.5	15,523,617	15,523,617	8,313,282	0.5355	7,210,535	390,597	18.5	2.52%
<b>TOTAL MANSFIELD SCRUBBERS - UNIT NO. 1</b>			<b>15,599,721</b>	<b>15,599,721</b>	<b>8,358,261</b>		<b>7,241,460</b>	<b>392,209</b>	<b>18.5</b>	<b>2.51%</b>
<b>MANSFIELD SCRUBBERS - UNIT NO. 2 (10-1977)</b>										
311 STRUCTURES AND IMPROVEMENTS	6-2017	120-R2	33,527	33,527	18,519	0.5524	15,008	745	20.1	2.22%
312 BOILER PLANT EQUIPMENT	6-2017	75-R1.5	4,266,051	4,266,051	2,208,014	0.5176	2,058,037	106,222	19.4	2.49%
<b>TOTAL MANSFIELD SCRUBBERS - UNIT NO. 2</b>			<b>4,299,578</b>	<b>4,299,578</b>	<b>2,226,533</b>		<b>2,073,045</b>	<b>106,967</b>	<b>19.4</b>	<b>2.48%</b>
<b>MANSFIELD SCRUBBERS - UNIT NO. 3 (09-1980)</b>										
311 STRUCTURES AND IMPROVEMENTS	6-2020	120-R2	239,241	239,241	113,699	0.4752	125,542	5,441	23.1	2.27%
312 BOILER PLANT EQUIPMENT	6-2020	75-R1.5	11,962,219	11,962,219	5,595,613	0.4678	6,366,606	285,786	22.3	2.39%
<b>TOTAL MANSFIELD SCRUBBERS - UNIT NO. 3</b>			<b>12,201,459</b>	<b>12,201,459</b>	<b>5,709,312</b>		<b>6,492,147</b>	<b>291,227</b>	<b>22.3</b>	<b>2.39%</b>

**TABLE 3  
ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS  
BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	TOTAL ORIGINAL COST (4)	TOTAL DEPRECIABLE COST (5)	BOOK RESERVE (6)	RATIOS (7)	FUTURE ACCRUALS (8)	ANNUAL ACCRUAL AMOUNT (9)	COMPOSITE REMAINING LIFE (10)	ANNUAL ACCRUAL RATE (11)
<b>MANSFIELD SCRUBBERS - COMMON FACILITIES (04-1978)</b>										
311	6-2017	120-R2	272,387	272,387	150,553	0.5527	121,834	6,052	20.1	2.22%
312	6-2017	75-R1.5	2,485,721	2,485,721	1,286,785	0.5219	1,178,938	60,415	19.5	2.45%
<b>TOTAL MANSFIELD SCRUBBERS - COMMON FACILITIES</b>			<b>2,738,108</b>	<b>2,738,108</b>	<b>1,437,338</b>		<b>1,300,770</b>	<b>66,467</b>	<b>19.6</b>	<b>2.43%</b>
<b>MANSFIELD SCRUBBERS - SHARED FACILITIES (04-1978)</b>										
310		NONDEPR.	817,880							
311	6-2020	120-R2	1,884,548	1,884,548	836,047	0.4987	848,501	41,154	23.0	2.18%
312	6-2020	75-R1.5	23,105,676	23,105,676	11,942,271	0.5189	11,163,405	504,588	22.1	2.18%
<b>TOTAL MANSFIELD SCRUBBERS - SHARED FACILITIES</b>			<b>25,608,104</b>	<b>24,990,224</b>	<b>12,878,318</b>		<b>12,111,906</b>	<b>545,720</b>	<b>22.2</b>	<b>2.18%</b>
<b>EASTLAKE UNIT NO. 5 (09-1972)</b>										
310		NONDEPR.	308,458							
311	6-2012	120-R2	11,150,227	11,150,227	5,235,298	0.4695	5,914,931	387,301	15.3	3.47%
312	6-2012	75-R1.5	46,275,162	46,275,162	22,431,887	0.4847	23,843,475	1,608,468	14.8	3.48%
314	6-2012	45-S1	9,320,022	9,320,022	4,379,075	0.4699	4,940,947	353,821	14.0	3.80%
315	6-2012	90-R1.5	4,632,899	4,632,899	1,891,890	0.3652	2,941,109	196,391	15.0	4.24%
316	6-2012	60-R1	2,050,795	2,050,795	894,745	0.4363	1,156,050	80,766	14.3	3.94%
318	6-2012	35-S8	914,089	914,089	419,366	0.4588	494,723	35,668	13.9	3.90%
<b>TOTAL EASTLAKE UNIT NO. 5</b>			<b>74,649,749</b>	<b>74,343,293</b>	<b>35,052,059</b>		<b>39,291,234</b>	<b>2,862,415</b>	<b>14.8</b>	<b>3.58%</b>
<b>SAMMIS UNIT NO. 7 (09-1971)</b>										
310		NONDEPR.	17,008							
311	6-2011	120-R2	9,728,520	9,728,520	5,189,294	0.5335	4,537,228	317,347	14.3	3.28%
312	6-2011	75-R1.5	57,072,878	57,072,878	23,243,569	0.4073	33,829,309	2,439,264	13.9	4.27%
314	6-2011	45-S1	11,895,665	11,895,665	5,388,950	0.4530	8,508,715	491,333	13.2	4.13%
315	6-2011	90-R1.5	8,275,819	8,275,819	4,166,638	0.5035	4,108,981	292,570	14.0	3.54%
316	6-2011	60-R1	694,097	694,097	271,350	0.3909	422,747	31,413	13.5	4.53%
318	6-2011	35-S8	880,979	880,979	473,371	0.5373	407,608	33,751	12.1	3.83%
<b>TOTAL SAMMIS UNIT NO. 7</b>			<b>88,562,765</b>	<b>88,545,758</b>	<b>38,733,172</b>		<b>49,812,586</b>	<b>3,605,878</b>	<b>13.6</b>	<b>4.07%</b>
<b>CHESWICK (10-1970)</b>										
310		NONDEPR.	1,795,092							
311	6-2015	120-R2	32,584,908	32,584,908	17,309,417	0.5312	15,275,491	841,281	18.2	2.58%
312	6-2015	75-R1.5	110,459,796	110,459,796	48,928,868	0.4249	63,530,930	3,646,510	17.4	3.30%

**TABLE 3  
ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS  
BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	TOTAL ORIGINAL COST	TOTAL DEPRECIABLE COST	BOOK RESERVE	RATIOS	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
314	TURBOGENERATOR UNITS	6-2015	45-S1	27,580,480	27,580,480	15,216,284	0.5517	12,364,186	798,052	15.5	2.89%
315	ACCESSORY ELECTRIC EQUIPMENT	6-2015	90-R1.5	20,937,922	20,937,922	9,094,610	0.4344	11,843,312	666,881	17.8	3.18%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	6-2015	60-R1	6,253,625	6,253,625	1,835,904	0.2936	4,417,721	278,350	15.9	4.45%
316	391.10 OFFICE FURNITURE - PROD	6-2015	25-SQ	449,284	449,284	184,798	0.4113	264,488	20,855	12.7	4.84%
316	391.20 OFFICE EQUIPMENT - PROD	6-2015	7-SQ	105,095	105,095	30,220	0.2875	74,875	31,577	2.4	30.05%
316	393.00 STORES EQUIPMENT - PROD	6-2015	30-SQ	549,720	549,720	218,482	0.3974	331,238	20,329	18.3	3.70%
316	394.00 SHOP EQUIPMENT - PROD	6-2015	30-SQ	1,079,139	1,079,139	483,821	0.4483	595,318	58,951	10.1	5.46%
316	395.00 LABORATORY EQUIPMENT - PROD	6-2015	30-SQ	573,495	573,495	224,997	0.3923	348,498	26,347	13.2	4.58%
316	397.00 COMMUNICATION EQUIPMENT - PROD	6-2015	15-SQ	0	0	0	0.0000	0	0	0.0	0.00%
316	398.00 MISCELLANEOUS EQUIPMENT - PROD	6-2015	20-SQ	78,091	78,091	28,648	0.3669	49,443	6,101	8.1	7.81%
317	391.10 OFFICE FURNITURE - GEN	6-2015	25-SQ	0	0	0	0.0000	0	0	0.0	0.00%
317	391.20 OFFICE EQUIPMENT - GEN	6-2015	7-SQ	9,384	9,384	5,811	0.5980	3,773	1,509	2.5	18.08%
317	393.00 STORES EQUIPMENT - GEN	6-2015	30-SQ	28,819	28,819	15,712	0.5305	13,907	1,411	9.9	4.78%
317	394.00 SHOP EQUIPMENT - GEN	6-2015	30-SQ	614	614	418	0.6777	198	15	13.2	2.44%
317	395.00 LABORATORY EQUIPMENT - GEN	6-2015	30-SQ	777	777	878	0.8731	99	0	0.0	0.00%
317	397.00 COMMUNICATION EQUIPMENT - GEN	6-2015	15-SQ	542,074	542,074	327,701	0.6045	214,373	39,272	5.3	7.24%
317	398.00 MISCELLANEOUS EQUIPMENT - GEN	6-2015	20-SQ	528	528	317	0.5992	212	141	1.5	26.85%
318	STEP UP TRANSFORMER - A/C 353	6-2015	35-S6	1,328,060	1,328,060	879,229	0.6615	449,831	52,843	8.5	3.96%
	<b>TOTAL CHESWICK</b>			<b>204,358,704</b>	<b>202,583,812</b>	<b>92,785,719</b>		<b>109,777,893</b>	<b>6,490,225</b>	<b>18.9</b>	<b>3.20%</b>
	<b>ELRAMA (06-1952)</b>										
310	LAND AND LAND RIGHTS		NONDEPR.	3,570,837							
311	STRUCTURES AND IMPROVEMENTS	6-2005	120-R2	26,389,269	26,389,269	19,425,888	0.7381	6,963,381	828,527	8.4	3.13%
312	BOILER PLANT EQUIPMENT	6-2005	75-R1.5	69,278,393	69,278,393	34,559,245	0.4989	34,717,148	4,204,020	8.3	6.07%
314	TURBOGENERATOR UNITS	6-2005	45-S1	38,542,195	38,542,195	25,077,850	0.6507	13,464,345	1,888,075	8.0	4.37%
315	ACCESSORY ELECTRIC EQUIPMENT	6-2005	90-R1.5	10,659,416	10,659,416	7,782,308	0.7301	2,877,108	344,949	8.3	3.24%
316	MISCELLANEOUS POWER PLANT EQUIPMENT	6-2005	60-R1	4,338,788	4,338,788	1,491,118	0.3438	2,845,668	360,825	7.9	8.32%
316	391.10 OFFICE FURNITURE - PROD	6-2005	25-SQ	295,201	295,201	153,924	0.5214	141,277	18,508	7.8	6.27%
316	391.20 OFFICE EQUIPMENT - PROD	6-2005	7-SQ	125,055	125,055	44,090	0.3526	80,965	27,241	3.0	21.78%
316	393.00 STORES EQUIPMENT - PROD	6-2005	30-SQ	217,611	217,611	92,054	0.4230	125,557	14,770	8.5	6.79%
316	394.00 SHOP EQUIPMENT - PROD	6-2005	30-SQ	649,630	649,630	381,628	0.5875	268,002	32,735	8.2	5.04%
316	395.00 LABORATORY EQUIPMENT - PROD	6-2005	30-SQ	304,596	304,596	187,635	0.5504	138,961	16,787	8.2	5.50%
316	397.00 COMMUNICATION EQUIPMENT - PROD	6-2005	15-SQ	9,242	9,242	6,340	0.6860	2,902	1,115	2.8	12.06%
316	398.00 MISCELLANEOUS EQUIPMENT - PROD	6-2005	20-SQ	69,866	69,866	33,070	0.4733	36,796	4,781	7.7	6.81%
317	391.10 OFFICE FURNITURE - GEN	6-2005	25-SQ	418	418	312	0.7465	106	0	0.0	0.00%
317	391.20 OFFICE EQUIPMENT - GEN	6-2005	7-SQ	1,807	1,807	1,217	0.6735	590	393	1.5	21.75%
317	393.00 STORES EQUIPMENT - GEN	6-2005	30-SQ	12,169	12,169	5,920	0.4865	6,249	827	7.8	6.80%
317	394.00 SHOP EQUIPMENT - GEN	6-2005	30-SQ	804	804	400	0.4974	404	51	7.9	6.34%
317	395.00 LABORATORY EQUIPMENT - GEN	6-2005	30-SQ	0	0	0	0.0000	0	0	0.0	0.00%
317	397.00 COMMUNICATION EQUIPMENT - GEN	6-2005	15-SQ	458,115	458,115	357,411	0.7836	98,704	45,189	2.2	9.91%
317	398.00 MISCELLANEOUS EQUIPMENT - GEN	6-2005	20-SQ	0	0	0	0.0000	0	0	0.0	0.00%
318	STEP UP TRANSFORMER - A/C 353	6-2005	35-S6	1,757,595	1,757,595	1,457,569	0.8293	300,026	127,644	2.4	7.28%
	<b>TOTAL ELRAMA</b>			<b>158,674,804</b>	<b>153,104,168</b>	<b>91,037,979</b>		<b>62,066,189</b>	<b>7,712,395</b>	<b>8.1</b>	<b>5.04%</b>

**TABLE 3**  
**ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS**  
**BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1998**

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	TOTAL ORIGINAL COST	TOTAL DEPRECIABLE COST	BOOK RESERVE	RATIOS	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>ELRAMA SCRUBBERS</b>										
<b>( 11-1975 )</b>										
311	6-2005	120-R2	12,212,551	12,212,551	8,840,895	0.5602	5,371,856	635,766	8.4	5.21%
312	6-2005	75-R1.5	43,402,080	43,402,080	29,897,448	0.6842	13,704,634	1,846,883	8.3	3.79%
315	6-2005	90-R1.5	11,840,278	11,840,278	8,785,124	0.5828	4,855,154	579,208	8.4	4.88%
316	6-2005	60-R1	761,088	761,088	495,515	0.6511	285,573	32,247	8.2	4.24%
316	6-2005	25-SQ	23,823	23,823	14,798	0.6212	9,025	1,150	7.8	4.83%
316	6-2005	7-SQ	5,725	5,725	3,744	0.6540	1,881	0	0.0	0.00%
316	6-2005	30-SQ	47,439	47,439	31,048	0.6545	16,391	1,928	8.5	4.08%
316	6-2005	30-SQ	139,988	139,988	91,728	0.6552	48,270	5,879	8.5	4.08%
316	6-2005	30-SQ	43,709	43,709	28,628	0.6092	17,083	2,010	8.5	4.80%
316	6-2005	15-SQ	0	0	0	0.0000	0	0	0.0	0.00%
316	6-2005	20-SQ	6,138	6,138	3,730	0.6077	2,408	403	6.0	6.57%
317	6-2005	25-SQ	0	0	0	0.0000	0	0	0.0	0.00%
317	6-2005	7-SQ	0	0	0	0.0000	0	0	0.0	0.00%
317	6-2005	30-SQ	0	0	0	0.0000	0	0	0.0	0.00%
317	6-2005	30-SQ	0	0	0	0.0000	0	0	0.0	0.00%
317	6-2005	30-SQ	0	0	0	0.0000	0	0	0.0	0.00%
317	6-2005	15-SQ	0	0	0	0.0000	0	0	0.0	0.00%
317	6-2005	20-SQ	0	0	0	0.0000	0	0	0.0	0.00%
<b>TOTAL ELRAMA SCRUBBERS</b>			<b>68,282,828</b>	<b>68,282,828</b>	<b>43,990,654</b>		<b>24,292,174</b>	<b>2,905,074</b>	<b>8.4</b>	<b>4.25%</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>847,481,211</b>	<b>839,454,451</b>	<b>422,324,635</b>		<b>417,129,816</b>	<b>29,930,441</b>	<b>13.9</b>	<b>3.67%</b>
<b>NUCLEAR PRODUCTION PLANT</b>										
<b>BEAVER VALLEY - UNIT NO. 1</b>										
<b>( 09-1976 )</b>										
320		NONDEPR.	3,170							
321	10-2006	120-R2	72,432,292	72,432,292	36,040,355	0.4976	36,391,937	3,728,087	9.8	5.15%
322	10-2006	75-R1.5	190,589,934	190,589,934	93,084,602	0.4884	97,505,332	10,163,501	9.8	5.33%
323	10-2006	45-S1	68,182,853	68,182,853	33,095,849	0.4854	35,087,204	3,784,700	9.3	5.55%
324	10-2006	55-R1.5	63,783,512	63,783,512	27,123,016	0.4252	36,660,496	3,968,394	9.5	6.06%
325	10-2006	60-R1	19,051,505	19,051,505	9,463,451	0.4967	9,588,054	1,023,961	9.4	5.37%
327	10-2006	35-S6	2,534,600	2,534,600	59,046	0.0233	2,475,554	251,837	9.8	9.94%
<b>TOTAL BEAVER VALLEY - UNIT NO. 1</b>			<b>416,577,867</b>	<b>416,574,897</b>	<b>198,866,119</b>		<b>217,708,578</b>	<b>22,820,480</b>	<b>9.5</b>	<b>5.48%</b>
<b>BEAVER VALLEY - UNIT NO. 2</b>										
<b>( 11-1987 )</b>										
320		NONDEPR.	577							
321	3-2017	120-R2	3,385,357	3,385,357	879,255	0.2597	2,506,102	127,036	19.7	3.75%
322	3-2017	75-R1.5	7,241,403	7,241,403	1,962,425	0.2710	5,278,978	280,614	18.8	3.88%
323	3-2017	45-S1	2,745,985	2,745,985	699,121	0.2546	2,046,864	112,895	18.1	4.11%

**TABLE 3  
ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS  
BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	TOTAL ORIGINAL COST	TOTAL DEPRECIABLE COST	BOOK RESERVE	RATIOS	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
324	ACCESSORY ELECTRIC EQUIPMENT	3-2017	55-R1.5	2,741,954	2,741,954	707,774	0.2581	2,034,180	112,123	18.1	4.09%
325	MISCELLANEOUS POWER PLANT EQUIPMENT	3-2017	60-R1	2,543,946	2,543,946	574,872	0.2260	1,968,974	110,926	17.8	4.38%
327	STEP UP TRANSFORMER - A/C 353	3-2017	35-S6	1,778,707	1,778,707	801,047	0.3379	1,177,660	58,127	20.3	3.27%
	<b>TOTAL BEAVER VALLEY - UNIT NO. 2</b>			<b>20,437,930</b>	<b>20,437,353</b>	<b>5,424,594</b>		<b>15,012,759</b>	<b>801,723</b>	<b>18.7</b>	<b>3.82%</b>
	<b>BEAVER VALLEY - COMMON FACILITIES (09-1978)</b>										
320	LAND AND LAND RIGHTS		NONDEPR.	474,599							
321	STRUCTURES AND IMPROVEMENTS	3-2017	120-R2	87,354,395	87,354,395	30,823,251	0.3178	68,431,144	3,357,060	19.8	3.45%
322	REACTOR PLANT EQUIPMENT	3-2017	75-R1.5	55,321,778	55,321,778	18,023,777	0.2896	39,298,001	2,072,832	19.0	3.75%
323	TURBOGENERATOR UNITS	3-2017	45-S1	7,465,135	7,465,135	2,598,580	0.3481	4,866,555	277,579	17.5	3.72%
324	ACCESSORY ELECTRIC EQUIPMENT	3-2017	55-R1.5	24,040,804	24,040,804	8,560,898	0.2729	17,479,906	980,699	18.2	4.00%
325	MISCELLANEOUS POWER PLANT EQUIPMENT	3-2017	60-R1	27,994,465	27,994,465	8,310,985	0.2969	18,683,480	1,115,219	17.8	3.88%
325	391.10 OFFICE FURNITURE - PROD	3-2017	25-SQ	2,013,871	2,013,871	717,186	0.3581	1,296,685	107,828	12.0	5.34%
325	391.20 OFFICE EQUIPMENT - PROD	3-2017	7-SQ	1,134,425	1,134,425	395,983	0.3491	738,442	578,937	1.3	50.86%
325	393.00 STORES EQUIPMENT - PROD	3-2017	30-SQ	218,824	218,824	78,958	0.3686	138,866	8,128	16.9	3.75%
325	394.00 SHOP EQUIPMENT - PROD	3-2017	30-SQ	714,315	714,315	254,010	0.3556	460,305	27,186	16.9	3.80%
325	395.00 LABORATORY EQUIPMENT - PROD	3-2017	30-SQ	1,395,380	1,395,380	484,116	0.3541	901,264	50,387	17.9	3.61%
325	397.00 COMMUNICATION EQUIPMENT - PROD	3-2017	15-SQ	248,768	248,768	87,447	0.3544	159,321	36,019	4.4	14.80%
325	398.00 MISCELLANEOUS EQUIPMENT - PROD	3-2017	20-SQ	358,492	358,492	124,881	0.3502	231,831	34,828	6.7	9.77%
326	391.10 OFFICE FURNITURE - GEN	3-2017	25-SQ	439	439	327	0.7455	112	0	0.0	0.00%
326	391.20 OFFICE EQUIPMENT - GEN	3-2017	7-SQ	47,591	47,591	34,464	0.7242	13,127	8,751	1.5	18.39%
326	393.00 STORES EQUIPMENT - GEN	3-2017	30-SQ	0	0	0	0.0000	0	0	0.0	0.00%
326	394.00 SHOP EQUIPMENT - GEN	3-2017	30-SQ	0	0	0	0.0000	0	0	0.0	0.00%
326	395.00 LABORATORY EQUIPMENT - GEN	3-2017	30-SQ	0	0	0	0.0000	0	0	0.0	0.00%
326	397.00 COMMUNICATION EQUIPMENT - GEN	3-2017	15-SQ	5,288	5,288	4,405	0.8318	891	0	0.0	0.00%
326	398.00 MISCELLANEOUS EQUIPMENT - GEN	3-2017	20-SQ	0	0	0	0.0000	0	0	0.0	0.00%
	<b>TOTAL BEAVER VALLEY - COMMON FACILITIES</b>			<b>218,782,678</b>	<b>218,308,077</b>	<b>68,810,248</b>		<b>151,697,829</b>	<b>8,633,233</b>	<b>17.8</b>	<b>3.95%</b>
	<b>PERRY - UNIT NO. 1 (11-1987)</b>										
321	STRUCTURES AND IMPROVEMENTS	8-2004	120-R2	43,477,531	43,477,531	20,198,139	0.4646	23,279,392	3,055,275	7.8	7.03%
322	REACTOR PLANT EQUIPMENT	8-2004	75-R1.5	405,198,459	405,198,459	184,108,910	0.4544	221,089,549	29,373,856	7.5	7.25%
323	TURBOGENERATOR UNITS	8-2004	45-S1	58,882,849	58,882,849	28,117,354	0.4775	30,765,495	4,128,097	7.5	7.01%
324	ACCESSORY ELECTRIC EQUIPMENT	8-2004	55-R1.5	54,825,257	54,825,257	26,348,239	0.4806	28,477,018	3,822,452	7.4	6.97%
325	MISCELLANEOUS POWER PLANT EQUIPMENT	8-2004	60-R1	14,012,398	14,012,398	5,485,028	0.3914	8,527,370	1,156,587	7.4	8.25%
327	STEP UP TRANSFORMER - A/C 353	8-2004	35-S6	2,895,885	2,895,885	978,472	0.3379	1,917,413	250,642	7.7	8.68%
	<b>TOTAL PERRY - UNIT NO. 1</b>			<b>579,292,380</b>	<b>579,292,380</b>	<b>285,238,142</b>		<b>314,056,238</b>	<b>41,786,909</b>	<b>7.5</b>	<b>7.21%</b>

**TABLE 3  
ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS  
BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 108, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	TOTAL ORIGINAL COST	TOTAL DEPRECIABLE COST	BOOK RESERVE	RATIOS	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>PERRY - COMMON FACILITIES (11-1687)</b>										
320		NONDEPR.	206,019							
321	8-2004	120-R2	72,036,482	72,036,482	37,820,202	0.5250	34,216,280	4,490,478	7.6	6.23%
322	8-2004	75-R1.5	38,526,059	38,526,059	20,014,581	0.5195	18,511,478	2,458,393	7.5	6.36%
323	8-2004	45-S1	5,973,618	5,873,618	3,181,368	0.5292	2,812,252	377,480	7.5	6.32%
324	8-2004	55-R1.5	49,049,922	49,049,922	25,659,541	0.5272	23,180,381	3,112,817	7.4	6.35%
325	8-2004	60-R1	18,957,385	18,957,385	8,836,800	0.5211	8,120,785	1,096,338	7.4	6.47%
<b>TOTAL PERRY - COMMON FACILITIES</b>			<b>182,749,465</b>	<b>182,543,446</b>	<b>95,692,280</b>		<b>86,851,156</b>	<b>11,535,507</b>	<b>7.5</b>	<b>6.32%</b>
<b>TOTAL NUCLEAR PRODUCTION PLANT</b>			<b>1,417,840,317</b>	<b>1,417,166,962</b>	<b>631,829,393</b>		<b>786,326,669</b>	<b>86,677,862</b>	<b>9.2</b>	<b>6.04%</b>
<b>OTHER PRODUCTION PLANT</b>										
<b>BRUNOT ISLAND - COMBUSTION TURBINES - UNITS 1A, 1B AND 1C (03-1972)</b>										
341	8-2012	120-R2	859,044	859,044	507,859	0.5910	351,385	22,970	15.3	2.67%
342	8-2012	SQUARE	2,139,538	2,139,538	1,268,897	0.5930	870,839	56,182	15.5	2.83%
344	8-2012	50-R2	8,491,020	8,491,020	3,957,088	0.6098	2,533,932	178,549	14.2	2.75%
345	8-2012	90-R1.5	510,429	510,429	287,721	0.5637	222,708	14,807	15.0	2.90%
348	8-2012	35-S6	193,001	193,001	118,974	0.6164	74,027	6,941	10.7	3.60%
<b>TOTAL BRUNOT ISLAND - UNITS 1A, 1B AND 1C</b>			<b>10,193,028</b>	<b>10,193,028</b>	<b>6,140,139</b>		<b>4,052,890</b>	<b>279,449</b>	<b>14.5</b>	<b>2.74%</b>
<b>BRUNOT ISLAND - ASSOCIATED FACILITIES (07-1974)</b>										
340		NONDEPR.	393,704							
341	8-2012	120-R2	3,896,848	3,896,848	1,857,288	0.4768	2,039,362	133,781	15.2	3.43%
346	8-2012	50-L2	62,904	62,904	41,065	0.6528	21,639	1,680	13.2	2.64%
348	8-2012	25-SQ	97,688	97,688	81,221	0.8287	36,485	12,795	2.8	13.10%
346	8-2012	7-SQ	53,307	53,307	30,169	0.5659	23,138	0	0.0	0.00%
346	8-2012	30-SQ	62,843	62,843	39,651	0.6310	23,192	3,301	7.0	5.25%
346	8-2012	30-SQ	293,271	293,271	185,426	0.6323	107,845	15,853	6.8	5.41%
346	8-2012	30-SQ	126,254	126,254	77,557	0.6143	48,697	5,318	9.2	4.21%
346	8-2012	15-SQ	712	712	438	0.6152	274	0	0.0	0.00%
346	8-2012	20-SQ	17,032	17,032	10,179	0.5976	6,853	1,347	5.1	7.91%
347	8-2012	25-SQ	15	15	11	0.7319	4	0	0.0	0.00%
347	8-2012	7-SQ	1,720	1,720	1,474	0.8571	246	0	0.0	0.00%
347	8-2012	30-SQ	21,332	21,332	14,165	0.6640	7,167	800	9.0	3.75%
347	8-2012	30-SQ	0	0	0	0.0000	0	0	0.0	0.00%
347	8-2012	30-SQ	4,401	4,401	2,146	0.4878	2,255	169	13.3	3.84%
347	8-2012	15-SQ	368,685	368,685	301,240	0.8215	65,445	37,989	1.7	10.36%
347	8-2012	20-SQ	0	0	0	0.0000	0	0	0.0	0.00%

**TABLE 3  
ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS  
BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1998**

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	TOTAL ORIGINAL COST	TOTAL DEPRECIABLE COST	BOOK RESERVE	RATIOS	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>BRUNOT ISLAND - ASSOCIATED FACILITIES</b>			<b>5,398,513</b>	<b>5,004,808</b>	<b>2,622,028</b>		<b>2,382,781</b>	<b>212,993</b>	<b>11.2</b>	<b>4.28%</b>
<b>BRUNOT ISLAND - UNIT 2A, (06-1973)</b>										
341 STRUCTURES AND IMPROVEMENTS	6-2013	120-R2	1,897,280	1,897,280	482,436	0.2725	1,234,854	75,914	16.3	4.47%
342 FUEL HOLDERS, PRODUCES AND ACCESSORIE	6-2013	SQUARE	818,045	818,045	157,807	0.2558	458,438	27,785	18.5	4.51%
343 PRIME MOVERS	6-2013	50-R1	218,439	218,439	111,784	0.5117	106,655	7,140	14.9	3.27%
344 GENERATORS	6-2013	50-R2	8,134,932	8,134,932	4,159,758	0.5113	3,975,174	262,338	15.2	3.22%
345 ACCESSORY ELECTRIC EQUIPMENT	6-2013	90-R1.5	3,081,853	3,081,853	818,029	0.2648	2,265,824	141,538	16.0	4.59%
348 MISCELLANEOUS POWER PLANT EQUIPMENT	6-2013	50-L2	189,412	189,412	47,040	0.2483	142,372	9,897	14.4	5.23%
348 STEP UP TRANSFORMER - A/C 353	6-2013	35-S6	130,492	130,492	75,344	0.5774	55,148	4,437	12.4	3.40%
<b>TOTAL BRUNOT ISLAND - UNIT 2A</b>			<b>14,068,463</b>	<b>14,068,463</b>	<b>5,829,998</b>		<b>8,238,485</b>	<b>529,049</b>	<b>15.6</b>	<b>3.78%</b>
<b>BRUNOT ISLAND - UNIT 2B (06-1973)</b>										
341 STRUCTURES AND IMPROVEMENTS	6-2013	120-R2	1,897,280	1,897,280	482,436	0.2725	1,234,854	75,914	16.3	4.47%
342 FUEL HOLDERS, PRODUCES AND ACCESSORIE	6-2013	SQUARE	818,045	818,045	157,807	0.2558	458,438	27,785	18.5	4.51%
343 PRIME MOVERS	6-2013	50-R1	218,439	218,439	111,784	0.5117	106,655	7,140	14.9	3.27%
344 GENERATORS	6-2013	50-R2	8,134,932	8,134,932	4,159,758	0.5113	3,975,174	262,338	15.2	3.22%
345 ACCESSORY ELECTRIC EQUIPMENT	6-2013	90-R1.5	3,081,853	3,081,853	818,029	0.2648	2,265,824	141,538	16.0	4.59%
348 MISCELLANEOUS POWER PLANT EQUIPMENT	6-2013	50-L2	189,412	189,412	47,040	0.2483	142,372	9,897	14.4	5.23%
348 STEP UP TRANSFORMER - A/C 353	6-2013	35-S6	130,492	130,492	75,344	0.5774	55,148	4,437	12.4	3.40%
<b>TOTAL BRUNOT ISLAND - UNIT 2B</b>			<b>14,068,463</b>	<b>14,068,463</b>	<b>5,829,998</b>		<b>8,238,485</b>	<b>529,049</b>	<b>15.6</b>	<b>3.78%</b>
<b>TOTAL OTHER PRODUCTION</b>			<b>43,728,467</b>	<b>43,334,783</b>	<b>20,422,163</b>		<b>22,912,600</b>	<b>1,550,540</b>	<b>14.8</b>	<b>3.58%</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>2,309,049,995</b>	<b>2,299,945,166</b>	<b>1,074,576,191</b>		<b>1,225,368,975</b>	<b>117,058,833</b>	<b>10.5</b>	<b>5.08%</b>
<b>TRANSMISSION PLANT</b>										
350 LAND AND LAND RIGHTS		NONDEPR.	9,833,084							
352 STRUCTURES AND IMPROVEMENTS		60-R3	8,073,681	8,073,681	1,960,150	0.2428	6,113,531	142,095	43.0	1.78%
353 STATION EQUIPMENT		40-R2	95,110,856	95,110,856	42,187,521	0.4437	52,913,335	2,150,352	24.6	2.28%
354 TOWERS AND FIXTURES		65-R4	66,632,752	66,632,752	23,349,334	0.3504	43,283,418	1,071,724	40.4	1.81%
355 POLES AND FIXTURES		45-R3	5,853,324	5,853,324	1,666,715	0.2948	3,986,609	125,670	31.7	2.22%
356 OVERHEAD CONDUCTORS AND DEVICES		45-L4	43,975,550	43,975,550	21,424,367	0.4872	22,551,183	908,489	24.8	2.07%
357 UNDERGROUND CONDUIT		75-R2	34,250,904	34,250,904	8,072,593	0.2357	26,178,311	457,234	57.3	1.33%
358 UNDERGROUND CONDUCTORS AND DEVICES		40-R2	18,895,858	18,895,858	7,918,705	0.4191	10,977,153	448,879	24.5	2.38%
359 ROADS AND TRAILS		55-R4	13,879	13,879	5,122	0.3691	8,757	374	23.4	2.69%
<b>TOTAL TRANSMISSION PLANT</b>			<b>282,439,886</b>	<b>272,606,803</b>	<b>106,694,607</b>		<b>166,012,296</b>	<b>6,304,817</b>	<b>31.3</b>	<b>1.95%</b>

**TABLE 3  
ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS  
BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	TOTAL ORIGINAL COST	TOTAL DEPRECIABLE COST	BOOK RESERVE	RATIOS	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<b>DISTRIBUTION PLANT</b>											
360	LAND AND LAND RIGHTS		NONDEPR.	8,902,262							
361	STRUCTURES AND IMPROVEMENTS		60-R3	41,029,377	41,029,377	13,307,734	0.3243	27,721,643	691,948	40.1	1.69%
362	STATION EQUIPMENT										
	COMPANY STATIONS		50-R1	222,672,288	222,672,288	63,437,251	0.2849	159,235,037	5,104,368	31.2	2.29%
	CUSTOMER HIGH TENSION		40-L0	31,700,009	31,700,009	9,312,221	0.2938	22,387,788	921,628	24.3	2.91%
	<b>TOTAL ACCOUNT 362</b>			<b>254,372,297</b>	<b>254,372,297</b>	<b>72,749,472</b>		<b>181,822,825</b>	<b>6,025,996</b>	<b>30.1</b>	<b>2.37%</b>
364	POLES, TOWERS AND FIXTURES										
	DATED PROPERTY		52-R1	132,899,151	132,899,151	37,507,687	0.2822	95,391,464	2,967,944	32.1	2.23%
	UNDATED PROPERTY		42-R0.5	85,127,296	85,127,296	29,191,972	0.3429	55,935,324	2,276,259	24.8	2.67%
	<b>TOTAL ACCOUNT 364</b>			<b>218,026,447</b>	<b>218,026,447</b>	<b>66,699,659</b>		<b>151,326,788</b>	<b>5,244,203</b>	<b>28.9</b>	<b>2.41%</b>
365	OVERHEAD CONDUCTORS AND DEVICES										
	DATED PROPERTY		41-R0.5	55,970,589	55,970,589	16,344,781	0.2920	39,625,808	1,603,183	24.7	2.86%
	UNDATED PROPERTY		48-R3	112,962,646	112,962,646	43,745,646	0.3873	69,217,000	2,334,109	29.7	2.07%
	<b>TOTAL ACCOUNT 365</b>			<b>168,933,236</b>	<b>168,933,236</b>	<b>60,090,427</b>		<b>108,842,809</b>	<b>3,937,292</b>	<b>27.6</b>	<b>2.33%</b>
366	UNDERGROUND CONDUIT		80-R3	74,561,251	74,561,251	15,840,062	0.2124	58,721,189	1,086,102	54.1	1.46%
367	UNDERGROUND CONDUCTORS AND DEVICES		42-L0.5	112,816,627	112,816,627	34,037,405	0.3017	78,779,222	3,165,427	24.9	2.81%
368	LINE TRANSFORMERS										
	POLE TOP MATERIAL		50-S0	56,078,347	56,078,347	18,316,519	0.3266	37,761,828	1,230,773	30.7	2.19%
	DATED INSTALLATIONS		50-S0	5,811,897	5,811,897	1,895,775	0.2918	4,118,222	135,094	30.5	2.32%
	UNDATED INSTALLATIONS		50-S0	27,614,772	27,614,772	8,228,921	0.2980	19,385,851	625,855	31.0	2.27%
	CUSTOMER LOW TENSION EQUIPMENT -										
	UNDERGROUND		42-S0	50,241,963	50,241,963	18,541,843	0.3691	31,700,120	1,256,286	25.2	2.50%
	UNDERGROUND RESIDENTIAL DISTRIBUTION		30-R2	11,199,322	11,199,322	4,746,549	0.4238	8,452,773	371,521	17.4	3.32%
	<b>TOTAL ACCOUNT 368</b>			<b>150,946,401</b>	<b>150,946,401</b>	<b>51,529,607</b>		<b>99,416,794</b>	<b>3,619,529</b>	<b>27.5</b>	<b>2.40%</b>
369	SERVICES										
	OVERHEAD		45-R1	45,819,397	45,819,397	16,422,125	0.3584	29,397,272	1,118,836	28.3	2.44%
	UNDERGROUND		50-R2	11,973,033	11,973,033	3,445,962	0.2878	8,527,071	259,210	32.9	2.16%
	<b>TOTAL ACCOUNT 369</b>			<b>57,792,430</b>	<b>57,792,430</b>	<b>19,868,087</b>		<b>37,924,343</b>	<b>1,376,046</b>	<b>27.6</b>	<b>2.38%</b>
370	METERS										
	INSTRUMENTS ONLY	6-2004	37-R2	40,232,474	40,232,474	18,304,867	0.4550	21,927,607	3,131,788	7.0	7.78%
	INSTALLATIONS	6-2004	37-R2	13,210,284	13,210,284	5,705,709	0.4319	7,504,575	1,067,767	7.0	8.08%
	APPURTENANCES AND ASSOCIATED COSTS		50-L0	6,210,161	6,210,161	1,110,480	0.1788	5,099,681	166,824	30.6	2.69%
	<b>TOTAL ACCOUNT 370</b>			<b>59,652,919</b>	<b>59,652,919</b>	<b>25,120,856</b>		<b>34,532,063</b>	<b>4,368,379</b>	<b>7.9</b>	<b>7.32%</b>

**TABLE 3  
ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS  
BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	TOTAL ORIGINAL COST (4)	TOTAL DEPRECIABLE COST (5)	BOOK RESERVE (6)	RATIOS (7)	FUTURE ACCRUALS (8)	ANNUAL ACCRUAL AMOUNT (9)	COMPOSITE REMAINING LIFE (10)	ANNUAL ACCRUAL RATE (11)
371 373		42-L0.5	37,793	37,793	(37,544)	(0.9934)	75,337	2,715	27.7	7.18%
		15-R3	20,399,693	20,399,693	13,197,879	0.6470	7,201,814	1,442,418	5.0	7.07%
		15-R3	1,962,493	1,962,493	1,412,881	0.7199	549,612	127,969	4.3	6.52%
		13-O1	148,504	148,504	136,324	0.9180	12,180	6,651	1.4	5.83%
			<b>TOTAL ACCOUNT 373</b>	<b>22,510,689</b>	<b>14,747,084</b>		<b>7,763,605</b>	<b>1,579,036</b>	<b>4.9</b>	<b>7.01%</b>
			<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,169,681,730</b>	<b>1,160,679,468</b>	<b>373,952,649</b>	<b>786,726,618</b>	<b>31,094,673</b>	<b>25.3</b>	<b>2.68%</b>
<b>GENERAL PLANT, EXCL. CLEARING</b>										
369		NONDEPR.	8,199,970							
390.1		60-R2	36,678,034	36,678,034	9,695,669	0.2644	28,980,145	658,164	41.0	1.79%
390.2	VARIOUS	SQUARE	27,782,038	27,782,038	12,893,045	0.4644	14,868,993	2,007,007	7.4	7.23%
391										
		25-SQ	12,474,602	12,474,602	4,545,273	0.3644	7,929,329	639,728	12.4	5.13%
		7-SQ	35,877,784	35,877,784	15,641,160	0.4380	20,236,624	5,889,916	3.4	16.42%
		7-SQ	233,378	233,378	98,358	0.4215	135,020	39,227	3.4	16.81%
			<b>TOTAL ACCOUNT 391</b>	<b>48,585,784</b>	<b>48,585,784</b>	<b>20,264,791</b>	<b>28,300,973</b>	<b>6,568,872</b>	<b>4.3</b>	<b>13.52%</b>
393		30-SQ	2,259,023	2,259,023	880,929	0.3900	1,378,094	78,711	17.3	3.53%
394										
		30-SQ	1,696,941	1,696,941	840,688	0.4954	856,273	67,519	12.7	3.96%
		30-SQ	4,121,179	4,121,179	1,203,352	0.2920	2,917,827	154,265	18.9	3.74%
		30-SQ	4,010,947	4,010,947	1,490,281	0.3716	2,520,666	175,767	14.3	4.38%
			<b>TOTAL ACCOUNT 394</b>	<b>9,829,067</b>	<b>9,829,067</b>	<b>3,534,301</b>	<b>6,294,766</b>	<b>397,551</b>	<b>15.8</b>	<b>4.04%</b>
395		30-SQ	6,284,212	6,284,212	2,217,133	0.3528	4,067,079	229,000	17.8	3.64%
397										
		15-SQ	30,554,007	30,554,007	19,595,220	0.6413	10,958,787	4,081,617	2.7	13.36%
		15-SQ	46,482,734	46,482,734	22,763,540	0.4897	23,719,194	3,837,919	6.2	6.26%
		15-SQ	42,398	42,398	34,313	0.8093	8,085	2,384	3.4	5.62%
		15-SQ	9,732,233	9,732,233	7,201,074	0.7399	2,531,159	1,021,440	2.5	10.50%
		15-SQ	252	252	210	0.8340	42	0	0.0	0.00%
			<b>TOTAL ACCOUNT 397</b>	<b>86,811,623</b>	<b>86,811,623</b>	<b>49,594,357</b>	<b>37,217,266</b>	<b>8,943,360</b>	<b>4.2</b>	<b>10.30%</b>
398		20-SQ	431,782	431,782	169,296	0.3921	262,486	34,691	7.6	8.03%
			<b>TOTAL GENERAL - EXCL CLEARING ACCTS</b>	<b>224,839,613</b>	<b>218,639,643</b>	<b>99,269,741</b>	<b>119,369,802</b>	<b>18,918,376</b>	<b>6.3</b>	<b>8.65%</b>
			<b>TOTAL PLANT - EXCL CLEARING ACCTS</b>	<b>4,029,397,795</b>	<b>3,995,260,644</b>	<b>1,878,979,616</b>	<b>2,316,271,029</b>	<b>177,064,369</b>	<b>13.1</b>	<b>4.43%</b>

**TABLE 3  
ORIGINAL COST, BOOK RESERVE AND ANNUAL DEPRECIATION ACCRUALS  
BY PLANT ACCOUNT, FOR ACCOUNT 101 AND 106, ELECTRIC PLANT IN SERVICE AS OF DECEMBER 31, 1996**

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	TOTAL ORIGINAL COST (4)	TOTAL DEPRECIABLE COST (5)	BOOK RESERVE (6)	RATIOS (7)	FUTURE ACCRUALS (8)	ANNUAL ACCRUAL AMOUNT (9)	COMPOSITE REMAINING LIFE (10)	ANNUAL ACCRUAL RATE (11)
<b>GENERAL PLANT- CLEARING ACCOUNTS</b>										
392										
TRANSPORTATION EQUIPMENT			830,621	830,621	315,550	0.5004	315,071	83,932	3.8	13.31%
PASSENGER CARS		7-R4								
OTHER THAN PASSENGER CARS		11-S3	16,246,790	16,246,790	9,195,868	0.5660	7,050,924	1,144,960	6.2	7.05%
TOTAL ACCOUNT 392			16,877,411	16,877,411	9,511,416		7,365,995	1,228,892	6.0	7.26%
396										
POWER OPERATED EQUIPMENT		20-S1.5	1,304,357	1,304,357	855,117	0.8556	449,240	43,988	10.2	3.37%
TOTAL CLEARING ACCOUNTS			18,181,768	18,181,768	10,366,633		7,815,236	1,272,880	6.1	7.00%
TOTAL GENERAL PLANT			243,021,282	238,821,311	109,836,274		127,186,037	20,191,266	6.3	8.63%
TOTAL PLANT 101 AND 106			4,047,679,663	4,013,432,313	1,699,346,048		2,324,086,266	178,337,249	13.0	4.44%

**DUQUESNE LIGHT COMPANY**  
**CALCULATED ANNUAL ACCRUAL COMPARISON BY FUNCTION**  
**1995/1996**

	12/31/95	12/31/96	Change	Note Ref.
<b><u>INTANGIBLE PLANT</u></b>				
MISCELLANEOUS INTANGIBLE COSTS	3,089,552	2,892,951	(196,601)	
PERRY INTANGIBLE COSTS	1,294,560	1,794,719	500,159	
	<u>4,384,112</u>	<u>4,687,670</u>	<u>303,558</u>	
<b><u>STEAM PRODUCTION PLANT</u></b>				
MANSFIELD UNIT NO. 1	2,454,478	1,978,657	(475,821)	1, 2
MANSFIELD UNIT NO. 2	681,568	575,424	(106,144)	
MANSFIELD UNIT NO. 3	1,838,110	1,634,422	(203,688)	
MANSFIELD COMMON FACILITIES	322,593	274,144	(48,449)	
MANSFIELD SHARED FACILITIES	761,735	689,417	(72,318)	
MANSFIELD SCRUBBERS UNIT NO. 1	117,279	392,209	274,930	
MANSFIELD SCRUBBERS UNIT NO. 2	56,311	106,967	50,656	
MANSFIELD SCRUBBERS UNIT NO. 3	177,708	291,227	113,519	
MANSFIELD SCRUBBERS COMMON FACILITIES	31,569	66,467	34,898	
MANSFIELD SCRUBBERS SHARED FACILITIES	156,231	545,720	389,489	
EASTLAKE UNIT NO. 5	2,606,015	2,662,415	56,400	
SAMMIS UNIT NO. 5	3,541,168	3,605,678	64,510	
CHESWICK	6,222,250	6,490,225	267,975	
FORT MARTIN	3,163,395	0	(3,163,395)	3
ELRAMA	6,985,532	7,712,395	726,863	
ELRAMA SCRUBBERS	2,761,963	2,905,074	143,111	
	<u>31,877,905</u>	<u>29,930,441</u>	<u>(1,947,464)</u>	
<b><u>NUCLEAR PRODUCTION PLANT</u></b>				
BEAVER VALLEY UNIT NO. 1	22,376,520	22,820,480	443,960	1, 2
BEAVER VALLEY UNIT NO. 2	739,033	801,723	62,690	
BEAVER VALLEY COMMON FACILITIES	7,948,398	8,633,233	684,835	
PERRY UNIT NO. 1	39,282,868	41,786,909	2,504,041	1, 4
PERRY COMMON FACILITIES	13,421,666	11,535,507	(1,886,159)	4
	<u>83,768,485</u>	<u>85,577,852</u>	<u>1,809,367</u>	
<b><u>OTHER PRODUCTION PLANT</u></b>				
BRUNOT ISLAND UNITS 1A, 1B AND 1C	274,090	279,449	5,359	1, 2
BRUNOT ISLAND ASSOCIATED FACILITIES	154,259	212,993	58,734	
BRUNOT ISLAND UNIT 2A	0	529,049	529,049	
BRUNOT ISLAND UNIT 2B	0	529,049	529,049	
	<u>428,349</u>	<u>1,550,540</u>	<u>1,122,191</u>	
<b>TOTAL PRODUCTION PLANT</b>	<b>116,074,739</b>	<b>117,058,833</b>	<b>984,094</b>	
<b>TRANSMISSION PLANT</b>	<b>5,475,859</b>	<b>5,304,817</b>	<b>(171,042)</b>	1
<b>DISTRIBUTION PLANT</b>	<b>30,834,823</b>	<b>31,094,673</b>	<b>259,850</b>	
<b>GENERAL PLANT</b>	<b>21,250,757</b>	<b>20,191,256</b>	<b>(1,059,501)</b>	2
<b>TOTAL DEPRECIATION EXPENSE</b>	<b>178,020,290</b>	<b>178,337,249</b>	<b>316,959</b>	

- NOTES: (1) Reflects reclassification of Step-Up Transformers from Transmission to each Generating Plant for purposes of generation asset basis determination.
- (2) Reflects reclassification from General Accounts to each Generating Station of assets located and in use at each Generating Station.
- (3) Fort Martin investment was sold during 1996.
- (4) Reflects reclassification of assets from Perry Common Facilities to Perry Unit 1.

**DUQUESNE LIGHT COMPANY**  
**CALCULATED ANNUAL ACCRUAL COMPARISON BY ACCOUNT**  
**1995/1996**

	12/31/95	12/31/96	Change	Note Ref.
<b><u>INTANGIBLE PLANT</u></b>				
303.1 - Miscellaneous Intangible Costs	3,089,552	2,892,951	(196,601)	
303.2 - Perry Intangible Costs	1,294,560	1,794,719	500,159	
	<u>4,384,112</u>	<u>4,687,670</u>	<u>303,558</u>	
<b><u>STEAM PRODUCTION PLANT</u></b>				
<b>311 - STRUCTURES AND IMPROVEMENTS</b>				
Cheswick	838,197	841,281	3,084	
Eastlake Unit No. 5	341,336	387,301	45,965	
Elrama	814,783	826,527	11,744	
Elrama Scrubbers	634,350	635,766	1,416	
Fort Martin	303,606	0	(303,606)	3
Mansfield Common Facilities	60,404	52,008	(8,396)	
Mansfield Scrubbers Common Facilities	5,711	6,052	341	
Mansfield Scrubbers Shared Facilities	37,039	41,154	4,115	
Mansfield Scrubbers Unit No. 1	34,193	1,612	(32,581)	
Mansfield Scrubbers Unit No. 2	10,158	745	(9,413)	
Mansfield Scrubbers Unit No. 3	2,192	5,441	3,249	
Mansfield Shared Facilities	224,430	219,433	(4,997)	
Mansfield Unit No. 1	252,726	210,313	(42,413)	
Mansfield Unit No. 2	65,537	55,792	(9,745)	
Mansfield Unit No. 3	249,762	225,718	(24,044)	
Sammis Unit No. 5	317,697	317,347	(350)	
	<u>4,192,121</u>	<u>3,826,490</u>	<u>(365,631)</u>	
<b>312 - BOILER PLANT EQUIPMENT</b>				
Cheswick	3,636,348	3,646,510	10,162	
Eastlake Unit No. 5	1,778,495	1,608,468	(170,027)	
Elrama	3,888,051	4,204,020	315,969	
Elrama Scrubbers	1,495,886	1,646,683	150,797	
Fort Martin	1,762,018	0	(1,762,018)	3
Mansfield Common Facilities	186,778	151,923	(34,855)	
Mansfield Scrubbers Common Facilities	25,858	60,415	34,557	
Mansfield Scrubbers Shared Facilities	119,192	504,566	385,374	
Mansfield Scrubbers Unit No. 1	83,086	390,597	307,511	
Mansfield Scrubbers Unit No. 2	46,153	106,222	60,069	
Mansfield Scrubbers Unit No. 3	175,516	285,786	110,270	
Mansfield Shared Facilities	323,957	291,664	(32,293)	
Mansfield Unit No. 1	1,538,369	1,176,080	(362,289)	
Mansfield Unit No. 2	436,119	365,862	(70,257)	
Mansfield Unit No. 3	1,059,582	916,991	(142,591)	
Sammis Unit No. 5	2,416,884	2,439,264	22,380	
	<u>18,972,292</u>	<u>17,795,051</u>	<u>(1,177,241)</u>	
<b>314 - TURBOGENERATOR UNITS</b>				
Cheswick	810,533	798,052	(12,481)	
Eastlake Unit No. 5	316,600	353,821	37,221	
Elrama	1,687,171	1,686,075	(1,096)	
Fort Martin	809,850	0	(809,850)	3
Mansfield Common Facilities	6,934	5,698	(1,236)	
Mansfield Shared Facilities	44,548	23,489	(21,059)	
Mansfield Unit No. 1	461,045	363,668	(97,379)	
Mansfield Unit No. 2	121,757	93,910	(27,847)	
Mansfield Unit No. 3	317,455	264,511	(52,944)	
Sammis Unit No. 5	482,469	491,333	8,864	
	<u>5,058,362</u>	<u>4,080,555</u>	<u>(977,807)</u>	

**DUQUESNE LIGHT COMPANY**  
**CALCULATED ANNUAL ACCRUAL COMPARISON BY ACCOUNT**  
1995/1996

	12/31/95	12/31/96	Change	Note Ref.
<b>315 - ACCESSORY ELECTRIC EQUIPMENT</b>				
Cheswick	645,395	666,881	21,486	
Eastlake Unit No. 5	92,780	196,391	103,611	
Elrama	341,741	344,949	3,208	
Elrama Scrubbers	581,247	579,208	(2,039)	
Fort Martin	124,521	0	(124,521)	3
Mansfield Common Facilities	60,583	58,679	(1,904)	
Mansfield Shared Facilities	92,205	90,576	(1,629)	
Mansfield Unit No. 1	177,868	152,264	(25,604)	
Mansfield Unit No. 2	49,959	41,972	(7,987)	
Mansfield Unit No. 3	189,551	186,230	(3,321)	
Sammis Unit No. 5	292,185	292,570	385	
	<u>2,648,035</u>	<u>2,609,720</u>	<u>(38,315)</u>	
<b>316 - MISC. POWER PLANT EQUIPMENT</b>				
Cheswick	291,777	442,510	150,733	
Cheswick - General	0	42,348	42,348	
Eastlake Unit No. 5	76,804	80,766	3,962	
Elrama	253,786	476,720	222,934	
Elrama - General	0	46,460	46,460	
Elrama Scrubbers	50,480	43,417	(7,063)	
Fort Martin	163,400	0	(163,400)	3
Mansfield Common Facilities	7,894	5,836	(2,058)	
Mansfield Shared Facilities	76,595	64,255	(12,340)	
Mansfield Unit No. 1	24,470	30,690	6,220	
Mansfield Unit No. 2	8,196	7,869	(327)	
Mansfield Unit No. 3	21,760	16,702	(5,058)	
Sammis Unit No. 5	31,933	31,413	(520)	
	<u>1,007,095</u>	<u>1,288,986</u>	<u>281,891</u>	
<b>318 - STEP UP TRANSFORMER</b>				
Cheswick	0	52,643	52,643	
Eastlake Unit No. 5	0	35,668	35,668	
Elrama	0	127,644	127,644	
Mansfield Unit No. 1	0	45,644	45,644	
Mansfield Unit No. 2	0	10,019	10,019	
Mansfield Unit No. 3	0	24,270	24,270	
Sammis Unit No. 5	0	33,751	33,751	
	<u>0</u>	<u>329,639</u>	<u>329,639</u>	
<b>TOTAL STEAM PRODUCTION</b>	<b>31,877,905</b>	<b>29,930,441</b>	<b>(1,947,464)</b>	
<b><u>NUCLEAR PRODUCTION PLANT</u></b>				
<b>321 - STRUCTURES AND IMPROVEMENTS</b>				
Beaver Valley Common Facilities	3,373,040	3,357,060	(15,980)	
Beaver Valley Unit No. 1	3,751,371	3,728,087	(23,284)	
Beaver Valley Unit No. 2	123,297	127,038	3,741	
Perry Common Facilities	5,192,275	4,490,478	(701,797)	4
Perry Unit No. 1	2,957,937	3,055,275	97,338	4
	<u>15,397,920</u>	<u>14,757,938</u>	<u>(639,982)</u>	
<b>322 - REACTOR PLANT EQUIPMENT</b>				
Beaver Valley Common Facilities	2,070,776	2,072,832	2,056	
Beaver Valley Unit No. 1	10,486,334	10,163,501	(322,833)	
Beaver Valley Unit No. 2	295,107	280,614	(14,493)	
Perry Common Facilities	2,862,735	2,458,393	(404,342)	4
Perry Unit No. 1	27,562,498	29,373,856	1,811,358	4
	<u>43,277,450</u>	<u>44,349,196</u>	<u>1,071,746</u>	

**DUQUESNE LIGHT COMPANY**  
**CALCULATED ANNUAL ACCRUAL COMPARISON BY ACCOUNT**  
1995/1996

	12/31/95	12/31/96	Change	Note Ref.
<b>323 - TURBOGENERATOR UNITS</b>				
Beaver Valley Common Facilities	272,540	277,579	5,039	
Beaver Valley Unit No. 1	3,793,836	3,784,700	(9,136)	
Beaver Valley Unit No. 2	112,694	112,895	201	
Perry Common Facilities	449,924	377,480	(72,444)	4
Perry Unit No. 1	3,979,144	4,128,097	148,953	4
	<u>8,608,138</u>	<u>8,680,751</u>	<u>72,613</u>	
<b>324 - ACCESSORY ELECTRIC EQUIPMENT</b>				
Beaver Valley Common Facilities	980,928	960,699	(20,229)	
Beaver Valley Unit No. 1	3,770,488	3,868,394	97,906	
Beaver Valley Unit No. 2	93,151	112,123	18,972	
Perry Common Facilities	3,699,457	3,112,817	(586,640)	4
Perry Unit No. 1	3,736,760	3,822,452	85,692	4
	<u>12,280,784</u>	<u>11,876,485</u>	<u>(404,299)</u>	
<b>325 - MISC. POWER PLANT EQUIPMENT</b>				
Beaver Valley Common Facilities	1,251,114	1,956,312	705,198	
Beaver Valley Common Facilities - General	0	8,751	8,751	
Beaver Valley Unit No. 1	574,491	1,023,961	449,470	
Beaver Valley Unit No. 2	114,784	110,926	(3,858)	
Perry Common Facilities	1,217,275	1,096,339	(120,936)	4
Perry Unit No. 1	1,046,529	1,156,587	110,058	4
	<u>4,204,193</u>	<u>5,352,876</u>	<u>1,148,683</u>	
<b>327 - STEP UP TRANSFORMER</b>				
Beaver Valley Unit No. 1	0	251,837	251,837	
Beaver Valley Unit No. 2	0	58,127	58,127	
Perry Unit No. 1	0	250,642	250,642	
	<u>0</u>	<u>560,606</u>	<u>560,606</u>	
<b>TOTAL NUCLEAR PRODUCTION</b>	<b>83,768,485</b>	<b>85,577,852</b>	<b>1,809,367</b>	
<b>OTHER PRODUCTION PLANT</b>				
<b>341 - STRUCTURES AND IMPROVEMENTS</b>				
Brunot Island Units 1A, 1B And 1C	23,007	22,970	(37)	
Brunot Island Unit 2B	0	75,914	75,914	
Brunot Island Unit 2A	0	75,914	75,914	
Brunot Island Associated Facilities	134,117	133,761	(356)	
	<u>157,124</u>	<u>308,559</u>	<u>151,435</u>	
<b>342 - FUEL HOLDERS, PRODUCERS AND ACC.</b>				
Brunot Island Units 1A, 1B And 1C	56,188	56,182	(6)	
Brunot Island Unit 2B	0	27,785	27,785	
Brunot Island Unit 2A	0	27,785	27,785	
	<u>56,188</u>	<u>111,752</u>	<u>55,564</u>	
<b>343 - PRIME MOVERS</b>				
Brunot Island Unit 2B	0	7,140	7,140	
Brunot Island Unit 2A	0	7,140	7,140	
	<u>0</u>	<u>14,280</u>	<u>14,280</u>	
<b>344 - GENERATORS</b>				
Brunot Island Units 1A, 1B And 1C	180,030	178,549	(1,481)	
Brunot Island Unit 2B	0	262,338	262,338	
Brunot Island Unit 2A	0	262,338	262,338	
	<u>180,030</u>	<u>703,225</u>	<u>523,195</u>	
<b>345 - ACCESSORY ELECTRIC EQUIPMENT</b>				
Brunot Island Units 1A, 1B And 1C	14,865	14,807	(58)	
Brunot Island Unit 2B	0	141,538	141,538	
Brunot Island Unit 2A	0	141,538	141,538	
	<u>14,865</u>	<u>297,883</u>	<u>283,018</u>	

1. 2

**DUQUESNE LIGHT COMPANY**  
**CALCULATED ANNUAL ACCRUAL COMPARISON BY ACCOUNT**  
1995/1996

	12/31/95	12/31/96	Change	Note Ref.
<b>346 - MISC. POWER PLANT EQUIPMENT</b>				
Brunot Island Unit 2B	0	9,897	9,897	
Brunot Island Unit 2A	0	9,897	9,897	
Brunot Island Associated Facilities	20,142	40,274	20,132	
Brunot Island Associated Facilities - General	0	38,958	38,958	
	<u>20,142</u>	<u>99,026</u>	<u>78,884</u>	
<b>348 - STEP UP TRANSFORMER</b>				
Brunot Island Units 1A, 1B And 1C	0	6,941	6,941	
Brunot Island Unit 2B	0	4,437	4,437	
Brunot Island Unit 2A	0	4,437	4,437	
	<u>0</u>	<u>15,815</u>	<u>15,815</u>	
<b>TOTAL PRODUCTION OTHER</b>	<b>428,349</b>	<b>1,550,540</b>	<b>1,122,191</b>	
<b>TOTAL PRODUCTION PLANT</b>	<b>116,074,739</b>	<b>117,058,833</b>	<b>984,094</b>	
<b>TRANSMISSION PLANT</b>				
352 - Structures And Improvements	139,577	142,095	2,518	
353 - Station Equipment	2,299,350	2,150,352	(148,998)	
354 - Towers And Fixtures	1,075,069	1,071,724	(3,345)	
355 - Poles And Fixtures	125,800	125,670	(130)	
356 - Overhead Conductors And Devices	911,101	908,489	(2,612)	
357 - Underground Conduit	458,755	457,234	(1,521)	
358 - Underground Conductors And Devices	465,814	448,879	(16,935)	
359 - Roads And Trails	393	374	(19)	
	<u>5,475,859</u>	<u>5,304,817</u>	<u>(171,042)</u>	
<b>DISTRIBUTION PLANT</b>				
361 - Structures And Improvements	679,240	691,948	12,708	
362 - Station Equipment Company Stations	6,046,778	6,025,996	(20,782)	
364 - Poles, Towers And Fixtures	5,107,952	5,244,203	136,251	
365 - Overhead Conductors And Devices	3,696,332	3,937,292	240,960	
366 - Underground Conduit	1,082,803	1,086,102	3,299	
367 - Underground Conductors And Devices	3,083,314	3,165,427	82,113	
368 - Line Transformers	3,565,070	3,619,529	54,459	
369 - Services	1,369,344	1,376,046	6,702	
370 - Meters	4,251,784	4,366,379	114,595	
371 - Installations On Customers Premises	2,777	2,715	(62)	
373 - Street Lighting Equipment	1,949,429	1,579,036	(370,393)	
	<u>30,834,823</u>	<u>31,094,673</u>	<u>259,850</u>	
<b>GENERAL PLANT</b>				
390.1 - Structures And Improvements	648,002	658,184	10,182	
390.2 - Improvements To Leased Property	1,232,612	2,007,007	774,395	
391 - Office Furniture And Equipment	6,388,478	6,568,872	180,394	
392 - Transportation Equipment	1,272,690	1,228,892	(43,798)	
393 - Stores Equipment	84,471	79,711	(4,760)	
394 - Tools, Shop And Garage Equipment	412,338	397,551	(14,787)	
395 - Laboratory Equipment	230,480	229,000	(1,480)	
396 - Power Operated Equipment	47,131	43,988	(3,143)	
397 - Communication Equipment	10,894,426	8,943,360	(1,951,066)	
398 - Miscellaneous Equipment	40,129	34,691	(5,438)	
	<u>21,250,757</u>	<u>20,191,256</u>	<u>(1,059,501)</u>	
<b>TOTAL DEPRECIATION EXPENSE</b>	<b>178,020,290</b>	<b>178,337,249</b>	<b>316,959</b>	

NOTES are on following page.

**DUQUESNE LIGHT COMPANY**  
**CALCULATED ANNUAL ACCRUAL COMPARISON BY ACCOUNT**  
1995/1996

	12/31/95	12/31/96	Change	Note Ref.
NOTES:				
(1)	Reflects reclassification of Step-Up Transformers from Transmission to each Generating Plant for purposes of generation asset basis determination.			
(2)	Reflects reclassification from General Accounts to each Generating Station of assets located and in use at each Generating Station.			
(3)	Fort Martin investment was sold during 1996.			
(4)	Reflects reclassification of assets from Perry Common Facilities to Perry Unit 1.			

DUQUESNE LIGHT COMPANY

E. Depreciation

7. 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.

Response:

Attached are representative examples of charts showing observed and estimated survivor curves, as well as related tabular observed and estimated life tables for:

Account 312.00 - Boiler Plant Equipment

Account 364.11 - Poles, Towers, & Fixtures

These examples have been excerpted from the appendices of Depreciation Study Related to Electric Plant at December 31, 1993 (also see response to E-3, Item (b)).

APPENDIX A.  
SERVICE LIFE STATISTICS  
(SAMPLES)

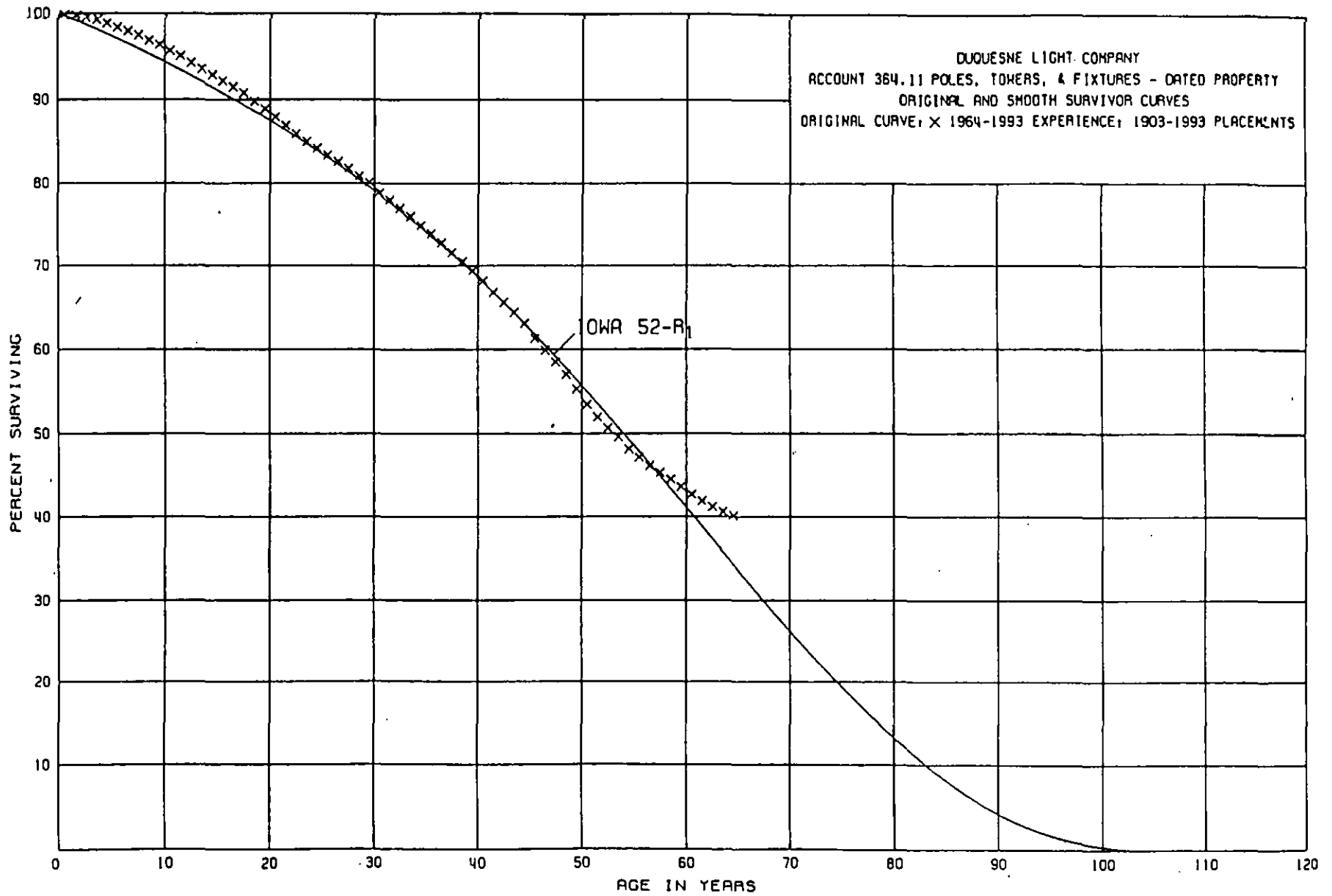


DUQUESNE LIGHT COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-1993			EXPERIENCE BAND 1939-1993		
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	542,460,865	95,915	0.0002	0.9998	100.00
0.5	547,886,792	199,814	0.0004	0.9996	99.98
1.5	546,584,573	617,872	0.0011	0.9989	99.94
2.5	542,273,706	956,900	0.0018	0.9982	99.83
3.5	534,380,265	1,446,382	0.0027	0.9973	99.65
4.5	524,147,071	1,085,821	0.0021	0.9979	99.38
5.5	518,296,689	656,646	0.0013	0.9987	99.17
6.5	511,577,416	896,251	0.0018	0.9982	99.04
7.5	495,891,153	2,552,901	0.0051	0.9949	98.86
8.5	488,355,348	1,676,835	0.0034	0.9966	98.36
9.5	484,091,334	2,669,919	0.0055	0.9945	98.03
10.5	453,517,532	2,678,519	0.0059	0.9941	97.49
11.5	434,503,694	2,525,518	0.0058	0.9942	96.91
12.5	418,060,365	981,433	0.0023	0.9977	96.35
13.5	356,323,361	2,688,934	0.0075	0.9925	96.13
14.5	347,317,741	810,665	0.0023	0.9977	95.41
15.5	325,292,197	2,032,879	0.0062	0.9938	95.19
16.5	312,659,277	1,221,979	0.0039	0.9961	94.60
17.5	229,467,910	1,255,970	0.0055	0.9945	94.23
18.5	213,860,887	1,083,506	0.0051	0.9949	93.71
19.5	189,218,471	1,310,534	0.0069	0.9931	93.23
20.5	179,756,068	733,051	0.0041	0.9959	92.59
21.5	162,074,510	811,344	0.0050	0.9950	92.21
22.5	147,193,006	741,878	0.0050	0.9950	91.75
23.5	90,157,557	297,927	0.0033	0.9967	91.29
24.5	89,308,634	778,085	0.0087	0.9913	90.99
25.5	86,286,596	375,088	0.0043	0.9957	90.20
26.5	69,531,514	220,987	0.0032	0.9968	89.81
27.5	68,928,516	130,395	0.0019	0.9981	89.52
28.5	68,213,926	270,725	0.0040	0.9960	89.35
29.5	67,427,743	139,446	0.0021	0.9979	88.99
30.5	67,100,023	228,087	0.0034	0.9966	88.80
31.5	65,582,654	217,394	0.0033	0.9967	88.50
32.5	63,925,543	191,818	0.0030	0.9970	88.21
33.5	52,118,935	209,060	0.0040	0.9960	87.95
34.5	51,391,260	66,399	0.0013	0.9987	87.60
35.5	49,869,625	52,501	0.0011	0.9989	87.49
36.5	49,265,416	27,627	0.0006	0.9994	87.39
37.5	41,547,309	107,956	0.0026	0.9974	87.34
38.5	35,769,078	23,883	0.0007	0.9993	87.11

DUQUESNE LIGHT COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-1993			EXPERIENCE BAND 1939-1993		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,477,694	28,274	0.0008	0.9992	87.05
40.5	23,614,747	39,455	0.0017	0.9983	86.98
41.5	23,491,704	5,759	0.0002	0.9998	86.83
42.5	17,659,473	20,957	0.0012	0.9988	86.81
43.5	14,261,949	1,643	0.0001	0.9999	86.71
44.5	14,134,659	17,622	0.0012	0.9988	86.70
45.5	11,579,694	5,989	0.0005	0.9995	86.60
46.5	11,491,936	2,798	0.0002	0.9998	86.56
47.5	9,580,308	199,406	0.0208	0.9792	86.54
48.5	6,596,245	55	0.0000	1.0000	84.74
49.5	4,330,418	350	0.0001	0.9999	84.74
50.5	4,249,074		0.0000	1.0000	84.73
51.5	3,823,771		0.0000	1.0000	84.73
52.5	2,448,387		0.0000	1.0000	84.73
53.5	2,270,869		0.0000	1.0000	84.73
54.5	118,041		0.0000	1.0000	84.73
55.5	114,258		0.0000	1.0000	84.73
56.5	114,258		0.0000	1.0000	84.73
57.5	114,258		0.0000	1.0000	84.73
58.5	114,258		0.0000	1.0000	84.73
59.5	113,492		0.0000	1.0000	84.73
60.5	113,492		0.0000	1.0000	84.73
61.5	113,492		0.0000	1.0000	84.73
62.5	113,492		0.0000	1.0000	84.73
63.5	113,492		0.0000	1.0000	84.73
64.5	113,492		0.0000	1.0000	84.73
65.5	113,492		0.0000	1.0000	84.73
66.5	113,492		0.0000	1.0000	84.73
67.5	113,492		0.0000	1.0000	84.73
68.5	113,492		0.0000	1.0000	84.73
69.5	113,492		0.0000	1.0000	84.73
70.5	113,492		0.0000	1.0000	84.73
71.5	113,492		0.0000	1.0000	84.73
72.5					84.73



DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS, & FIXTURES - DATED PROPERTY

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	97,243,967	26,237	0.0003	0.9997	100.00
0.5	98,025,743	130,042	0.0013	0.9987	99.97
1.5	95,191,722	244,764	0.0026	0.9974	99.84
2.5	90,462,010	258,981	0.0029	0.9971	99.58
3.5	85,873,798	323,809	0.0038	0.9962	99.29
4.5	81,476,976	403,342	0.0050	0.9950	98.91
5.5	76,545,833	359,359	0.0047	0.9953	98.42
6.5	72,312,942	359,292	0.0050	0.9950	97.96
7.5	67,688,288	384,027	0.0057	0.9943	97.47
8.5	62,748,373	359,739	0.0057	0.9943	96.91
9.5	59,218,764	382,172	0.0065	0.9935	96.36
10.5	55,091,744	381,082	0.0069	0.9931	95.73
11.5	51,061,415	409,122	0.0080	0.9920	95.07
12.5	48,085,114	373,612	0.0078	0.9922	94.31
13.5	43,944,255	314,837	0.0072	0.9928	93.57
14.5	40,796,681	303,469	0.0074	0.9926	92.90
15.5	38,274,590	284,302	0.0074	0.9926	92.21
16.5	35,001,446	291,000	0.0083	0.9917	91.53
17.5	31,419,836	332,439	0.0106	0.9894	90.77
18.5	27,568,652	279,784	0.0101	0.9899	89.81
19.5	23,852,092	262,027	0.0110	0.9890	88.90
20.5	21,530,135	257,550	0.0120	0.9880	87.92
21.5	19,622,103	220,235	0.0112	0.9888	86.86
22.5	18,441,302	199,883	0.0108	0.9892	85.89
23.5	15,655,881	147,115	0.0094	0.9906	84.96
24.5	14,703,412	128,746	0.0088	0.9912	84.16
25.5	13,586,102	133,226	0.0098	0.9902	83.42
26.5	11,829,941	113,914	0.0096	0.9904	82.60
27.5	10,973,545	117,861	0.0107	0.9893	81.81
28.5	10,225,436	111,109	0.0109	0.9891	80.93
29.5	9,592,006	133,400	0.0139	0.9861	80.05
30.5	9,015,143	106,630	0.0118	0.9882	78.94
31.5	8,450,139	106,432	0.0126	0.9874	78.01
32.5	8,212,645	105,226	0.0128	0.9872	77.03
33.5	7,768,412	115,610	0.0149	0.9851	76.04
34.5	7,111,016	100,247	0.0141	0.9859	74.91
35.5	6,919,874	96,312	0.0139	0.9861	73.85
36.5	6,955,509	113,919	0.0164	0.9836	72.82
37.5	6,706,708	108,913	0.0162	0.9838	71.63
38.5	6,385,734	99,078	0.0155	0.9845	70.47

## DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS, &amp; FIXTURES - DATED PROPERTY

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
39.5	5,854,313	102,792	0.0176	0.9824	69.38
40.5	5,410,453	105,963	0.0196	0.9804	68.16
41.5	5,020,070	92,303	0.0184	0.9816	66.82
42.5	4,614,397	86,248	0.0187	0.9813	65.59
43.5	4,301,500	83,100	0.0193	0.9807	64.36
44.5	3,989,492	116,482	0.0292	0.9708	63.12
45.5	3,622,447	81,819	0.0226	0.9774	61.28
46.5	3,406,609	80,688	0.0237	0.9763	59.90
47.5	3,251,950	82,821	0.0255	0.9745	58.48
48.5	3,088,416	92,399	0.0299	0.9701	56.99
49.5	2,948,812	95,538	0.0324	0.9676	55.29
50.5	2,802,983	77,913	0.0278	0.9722	53.50
51.5	2,647,995	64,896	0.0245	0.9755	52.01
52.5	2,473,832	55,924	0.0226	0.9774	50.74
53.5	2,387,650	73,975	0.0310	0.9690	49.59
54.5	2,248,000	42,612	0.0190	0.9810	48.05
55.5	2,172,040	46,676	0.0215	0.9785	47.14
56.5	2,038,080	37,486	0.0184	0.9816	46.13
57.5	1,934,081	34,927	0.0181	0.9819	45.28
58.5	1,805,348	33,968	0.0188	0.9812	44.46
59.5	1,702,019	36,126	0.0212	0.9788	43.62
60.5	1,622,219	32,126	0.0198	0.9802	42.70
61.5	1,525,190	23,273	0.0153	0.9847	41.85
62.5	1,333,253	18,753	0.0141	0.9859	41.21
63.5	1,139,084	14,001	0.0123	0.9877	40.63
64.5	993,068	15,186	0.0153	0.9847	40.13
65.5	759,130	10,465	0.0138	0.9862	39.52
66.5	427,324	1,395	0.0033	0.9967	38.97
67.5	299,735	982	0.0033	0.9967	38.84
68.5	164,571	297	0.0018	0.9982	38.71
69.5	110,520	52	0.0005	0.9995	38.64
70.5	109,730	58	0.0005	0.9995	38.62
71.5	98,594		0.0000	1.0000	38.60
72.5	98,049		0.0000	1.0000	38.60
73.5	41,835		0.0000	1.0000	38.60
74.5	41,724		0.0000	1.0000	38.60
75.5	38,112	64	0.0017	0.9983	38.60
76.5	17,723		0.0000	1.0000	38.53
77.5	10,831		0.0000	1.0000	38.53
78.5	10,813		0.0000	1.0000	38.53

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS, & FIXTURES - DATED PROPERTY

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
79.5	1,924		0.0000	1.0000	38.53
80.5	1,924		0.0000	1.0000	38.53
81.5					38.53

APPENDIX B.  
DEPRECIATION CALCULATIONS  
(SAMPLES)

DUQUESNE LIGHT COMPANY  
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

MANSFIELD - UNIT NO. 1

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 1993

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
310 LAND AND LAND RIGHTS NONDEPRECIABLE						
1976	33,559.08					
311 STRUCTURES AND IMPROVEMENTS INTERIM SURVIVOR CURVE.. IOWA 120-R2 PROBABLE RETIREMENT YEAR.. 6-2016						
1976	9,515,063.01	4,131,440	4,149,719	5,365,344	22.11	242,666
1978	244.20	99	99	145	22.13	7
1979	29,023.23	11,293	11,343	17,680	22.14	799
1980	26,867.67	10,003	10,047	16,821	22.15	759
1981	30,787.66	10,914	10,963	19,825	22.16	895
1983	3,926.89	1,274	1,280	2,647	21.86	121
1984	34,630.35	10,496	10,542	24,088	21.85	1,102
1985	42,960.87	12,016	12,069	30,892	21.89	1,411
1986	2,483.19	635	638	1,845	21.82	85
1987	15,848.58	3,637	3,653	12,196	21.83	559
1988	3,614.20	728	731	2,883	21.82	132
1989	14,428.70	2,467	2,478	11,951	21.82	548
1990	37,679.26	5,222	5,246	32,433	21.75	1,491
1991	18,103.75	1,874	1,882	16,222	21.65	749
1992	6,827.07	444	446	6,381	21.54	296
	9,782,488.63	4,202,542	4,221,136	5,561,353		251,620

312 BOILER PLANT EQUIPMENT  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2016

1976	26,604,725.89	11,386,823	11,307,659	15,297,067	21.37	715,820
1978	989.63	395	392	598	21.42	28
1979	126,950.14	48,698	48,359	78,591	21.45	3,664
1980	1,105,585.28	405,860	403,039	702,546	21.48	32,707
1981	109,930.57	38,432	38,165	71,766	21.51	3,336
1982	28,093.56	9,305	9,240	18,854	21.53	876
1983	39,532.87	13,283	13,191	26,342	20.75	1,269
1985	453,322.94	131,781	130,865	322,458	20.74	15,548
1986	262,910.18	69,803	69,318	193,592	20.75	9,330

DUQUESNE LIGHT COMPANY  
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

MANSFIELD - UNIT NO. 1

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 1993

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
312 BOILER PLANT EQUIPMENT						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
1987	349,346.48	83,564	82,983	266,363	20.67	12,886
1988	179,040.11	37,724	37,462	141,578	20.61	6,869
1989	9,112.57	1,637	1,626	7,487	20.56	364
1990	942,293.91	137,858	136,899	805,395	20.42	39,441
1991	48,778.84	5,366	5,329	43,450	20.23	2,148
1992	1,124,780.04	78,847	78,298	1,046,482	19.91	52,561
1993	449,507.20	11,597	11,516	437,991	18.92	23,150
	31,834,900.21	12,460,973	12,374,341	19,460,560		919,997

314 TURBOGENERATOR UNITS  
INTERIM SURVIVOR CURVE.. IOWA 45-S1  
PROBABLE RETIREMENT YEAR.. 6-2016

1976	12,066,091.02	5,541,956	5,091,063	6,975,028	18.94	368,270
1979	14,575.35	5,999	5,511	9,064	19.50	465
1980	7,899.37	3,112	2,859	5,040	19.68	256
1981	23,666.57	8,877	8,155	15,512	19.86	781
1982	113,140.33	40,187	36,917	76,223	20.04	3,804
1983	7,434.23	2,654	2,438	4,996	18.91	264
1984	9,927.93	3,301	3,032	6,896	19.07	362
1985	1,902.71	582	535	1,368	19.28	71
1986	1,261.51	351	322	940	19.45	48
1987	427,457.11	106,138	97,503	329,954	19.68	16,766
1988	403,999.98	87,547	80,424	323,576	19.88	16,276
1990	39,838.56	5,856	5,379	34,460	20.31	1,697
1991	1,398.54	152	140	1,259	20.49	61
	13,118,593.21	5,806,712	5,334,278	7,784,316		409,121

315 ACCESSORY ELECTRIC EQUIPMENT  
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2016

1976	5,544,052.51	2,379,507	2,289,375	3,254,678	21.65	150,332
1978	602.26	241	232	370	21.69	17

DUQUESNE LIGHT COMPANY  
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS, & FIXTURES - DATED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 1993

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 52-R1						
1912	1,923.84	1,655	1,924			
1914	8,889.57	7,532	8,890			
1915	17.12	14	17			
1916	6,891.99	5,749	6,892			
1917	20,326.12	16,824	20,326			
1918	3,611.98	2,965	3,612			
1919	110.34	90	110			
1920	56,214.95	45,371	56,215			
1921	544.48	436	544			
1922	11,077.35	8,783	11,077			
1923	738.85	581	735	4	11.14	
1924	53,754.16	41,848	52,971	783	11.52	68
1925	134,181.18	103,454	130,950	3,231	11.91	271
1926	126,194.07	96,349	121,957	4,237	12.30	344
1927	321,341.10	242,870	307,421	13,920	12.70	1,096
1928	218,751.81	163,648	207,143	11,609	13.10	886
1929	132,014.76	97,717	123,689	8,326	13.51	616
1930	175,391.53	128,439	162,576	12,816	13.92	921
1931	168,665.20	122,147	154,612	14,053	14.34	980
1932	64,792.19	46,404	58,737	6,055	14.76	410
1933	43,836.42	31,032	39,280	4,556	15.19	300
1934	68,920.86	48,203	61,015	7,906	15.63	506
1935	92,970.69	64,243	81,318	11,653	16.07	725
1936	65,370.93	44,603	56,458	8,913	16.52	540
1937	86,011.27	57,946	73,347	12,664	16.97	746
1938	31,772.66	21,116	26,728	5,045	17.44	289
1939	64,612.30	42,373	53,635	10,977	17.90	613
1940	28,802.53	18,621	23,570	5,233	18.38	285
1941	107,402.56	68,469	86,667	20,736	18.85	1,100
1942	76,940.45	48,326	61,170	15,770	19.34	815
1943	48,902.02	30,256	38,298	10,604	19.83	535
1944	54,827.38	33,390	42,265	12,562	20.33	618
1945	79,893.68	47,872	60,596	19,298	20.84	926
1946	79,782.84	47,024	59,522	20,261	21.35	949
1947	162,150.06	93,950	118,920	43,230	21.87	1,977
1948	253,021.85	144,020	182,298	70,724	22.40	3,157
1949	228,032.20	127,470	161,350	66,682	22.93	2,908
1950	282,174.70	154,829	195,980	86,195	23.47	3,673

DUQUESNE LIGHT COMPANY  
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS, & FIXTURES - DATED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 1993

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 52-R1						
1951	315,425.89	169,794	214,923	100,503	24.01	4,186
1952	299,648.70	158,065	200,076	99,573	24.57	4,053
1953	343,533.63	177,504	224,682	118,852	25.13	4,729
1954	507,305.22	256,696	324,922	182,383	25.69	7,099
1955	392,128.57	194,104	245,694	146,435	26.26	5,576
1956	401,543.79	194,267	245,900	155,644	26.84	5,799
1957	536,138.00	253,325	320,655	215,483	27.43	7,856
1958	548,183.38	252,822	320,018	228,165	28.02	8,143
1959	814,308.14	366,113	463,420	350,888	28.62	12,260
1960	692,384.89	303,334	383,956	308,429	29.22	10,555
1961	472,351.68	201,316	254,823	217,529	29.84	7,290
1962	617,457.57	255,874	323,881	293,577	30.45	9,641
1963	533,569.78	214,762	271,842	261,728	31.07	8,424
1964	660,641.73	257,915	326,465	334,177	31.70	10,542
1965	822,618.00	311,196	393,907	428,711	32.33	13,260
1966	875,683.60	320,500	405,684	470,000	32.97	14,255
1967	1,799,736.11	636,207	805,301	994,435	33.62	29,579
1968	1,050,385.91	358,392	453,647	596,739	34.26	17,418
1969	920,996.28	302,547	382,959	538,037	34.92	15,408
1970	2,635,052.26	832,677	1,053,990	1,581,062	35.57	44,449
1971	1,151,208.08	349,161	441,963	709,245	36.23	19,576
1972	1,793,254.73	520,761	659,171	1,134,084	36.90	30,734
1973	2,139,404.63	593,685	751,478	1,387,927	37.57	36,942
1974	3,513,149.27	929,579	1,176,647	2,336,502	38.24	61,101
1975	3,667,221.93	922,306	1,167,441	2,499,781	38.92	64,229
1976	3,431,225.70	819,034	1,036,721	2,394,505	39.59	60,483
1977	3,242,854.52	731,588	926,033	2,316,822	40.27	57,532
1978	2,587,410.93	549,307	695,304	1,892,107	40.96	46,194
1979	3,192,968.95	635,401	804,281	2,388,688	41.65	57,351
1980	4,167,082.38	774,244	980,026	3,187,056	42.34	75,273
1981	3,005,397.19	518,431	656,222	2,349,175	43.03	54,594
1982	4,079,559.57	648,650	821,051	3,258,509	43.73	74,514
1983	4,262,197.62	1,042,960	1,320,163	2,942,035	32.42	90,748
1984	3,872,369.72	875,543	1,108,249	2,764,121	32.52	84,998
1985	5,160,672.30	1,066,195	1,349,574	3,811,098	32.65	116,726
1986	4,888,916.12	916,672	1,160,310	3,728,606	32.50	114,726
1987	4,607,530.44	769,918	974,551	3,632,979	32.41	112,094
1988	5,297,574.85	772,386	977,674	4,319,901	32.23	134,034

DUQUESNE LIGHT COMPANY  
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS, & FIXTURES - DATED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT DECEMBER 31, 1993

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 52-R1						
1989	5,176,959.73	640,908	811,252	4,365,708	31.86	137,028
1990	5,421,201.57	546,457	691,697	4,729,505	31.22	151,490
1991	6,131,682.06	467,847	592,194	5,539,488	30.29	182,882
1992	6,713,635.20	333,668	422,351	6,291,284	28.71	219,132
1993	5,130,877.29	102,104	129,242	5,001,635	24.69	202,577
	111,234,305.90	23,800,834	30,123,155	81,111,154		2,451,734
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.1	2.20

**FILE**

**CONTINUED**