

DUQUESNE LIGHT COMPANY

E. Depreciation

8. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.

Response:

(a) A description of methods and discussions of study results considerations are included in the "Depreciation Study Related to Electric Plant at December 31, 1993." This study was provided in response to Item No. E-3 (b).

(b) Further modifications since the submission of that Study to the Commission in December, 1994, are:

(1) Change in estimated truncation date for the Perry Unit from 2017 to 2006, effective 5/1/96, as discussed on pages 1 & 2 of the Company's Annual Depreciation Report submitted in June, 1996. Copies of these pages are attached (labeled E-8 (b) (1)).

(2) With this filing, certain further changes have been made. These are reflected in the calculations provided on 12/31/96 data (see response to E-6 (a)). These further changes are:

(a) Changing the Perry Unit's truncation date from 2006 to 2004,

(b) Returning Brunot Island Units 2A and 2B to in-service status (transfer from Future Use) and

(c) The reclassifications of both Step-Up Transformers from the Transmission Function and various equipment from the General Function to their related Production Function generating stations (also see Response to Item No. E-6 (b)).

DUQUESNE LIGHT COMPANY

ANNUAL DEPRECIATION REPORT
TO THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

JUNE 1997

Reference Code: M-110-150F1997ADR

EXECUTIVE SUMMARY

INTRODUCTION

This report is prepared in response to the requirements related to the monitoring of depreciation practices set forth in 52 Pa. Code Chapter 73 and to the interpretive directions provided by the Commission's letter of March 26, 1997. In accordance with these requirements, this report presents an explanation of the methods used, the calculation of remaining life depreciation accrual rates as of December 31, 1996; a summary of plant investment calendar year activity, including a calculation of the percent retirements were of the year's opening balance; a summary of depreciation reserve calendar year activity, including the calculation of the year-end ratios of accumulated depreciation reserves to plant investments; and a summary of experienced net salvage subject to five year amortization treatment. Further, any unusual retirements are to be identified. Also any exclusions from experienced net salvage are to be identified.

CHANGES IN CALCULATION PARAMETERS

There are four notable changes since the last Annual Depreciation Report filed with the Commission in June, 1996.

The first is a change in the truncation date for the Perry Nuclear Unit from 2006 to 2004. This has been done to further continue the realignment of embedded production asset costs toward those anticipated for competitors when full competition becomes a reality in the generation market. The second change is the return to service of Brunot Island Units 2A and 2B, effective December 31, 1996. The third is the sale of the Company's interest in the Fort Martin generating station during 1996. The fourth change is the reflection of 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.

The effect of these changes is provided in an additional table, Table 7, which has been added to show and annotate a comparison of calculated accruals based on year-end 1995 and year-end 1996 depreciable investment balances. Footnotes provide explanations of these changes.

Item No.: F-1

Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

1. Provide the following information:

- a) A detailed explanation of the procedures utilized to determine the level of Total Rate Base.
- b) A detailed explanation of the test that the company utilized to ensure that non-used and useful plant was eliminated.
- c) A detailed explanation of each generation asset owned by the company, but not included in rate base, for which the company has ever received contribution from rate payers.

Response:

- a) Please see M. K. O'Brien's testimony.
- b) Please see M. K. O'Brien's testimony.
- c) None.

DUQUESNE LIGHT COMPANY

F. Rate Base

2. Provide a detailed comparison of actual and budgeted construction expenditures for the base year.

Response:

See attached schedule.

CONSTRUCTION EXPENDITURESItem No: F-2
Page 2 of 3**1996 Actual:**

	Generation	Transmission	Distribution	Total
Elrama	\$6,318			\$6,318
Cheswick	3,804			3,804
Mansfield	139			139
Eastlake	239			239
Sammis	84			84
Beaver Valley	5,404			5,404
Perry	4,137			4,137
Clean Air Act Compliance	4,143			4,143
Residual Waste Management	4,519			4,519
Customer Service Installation			12,843	12,843
Municipal Improvements			473	473
Distribution Lines and Substations			27,977	27,977
Transmission		658		658
General Appropriations	10,776	430	6,695	17,901
	\$39,563	\$1,088	\$47,988	\$88,639

1996 Budget:

	Generation	Transmission	Distribution	Total
Elrama	\$6,376			\$6,376
Cheswick	2,650			2,650
Mansfield	693			693
Eastlake	55			55
Sammis	100			100
Beaver Valley	5,701			5,701
Perry	4,500			4,500
Clean Air Act Compliance	4,867			4,867
Residual Waste Management	2,098			2,098
Customer Service Installation			13,471	13,471
Municipal Improvements			1,036	1,036
Distribution Lines and Substations			27,200	27,200
Transmission		1,010		1,010
General Appropriations	16,074	579	9,030	25,683
	\$43,114	\$1,589	\$50,737	\$95,440

1996 Budget Variance

	Generation	Transmission	Distribution	Total
Elrama	(\$58)			(\$58)
Cheswick	1,154			1,154
Mansfield	(554)			(554)
Eastlake	184			184
Sammis	(16)			(16)
Beaver Valley	(297)			(297)
Perry	(363)			(363)
Clean Air Act Compliance	(724)			(724)
Residual Waste Management	2,421			2,421
Customer Service Installation			(628)	(628)
Municipal Improvements			(563)	(563)
Distribution Lines and Substations			777	777
Transmission		(352)		(352)
General Appropriations	(5,297)	(150)	(2,335)	(7,782)
	<u>(\$3,550)</u>	<u>(\$502)</u>	<u>(\$2,749)</u>	<u>(\$6,801)</u>

Item No.: F-3
Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

3. Provide a detailed comparison by function of actual and budgeted plant additions and retirements for the base year.

Response:

See F.2. response.

Item No.: F-4

Witness: M.K. O'Brien

Page 1 of 2

DUQUESNE LIGHT COMPANY

F. Rate Base

4. For each base year plant addition of greater than \$1,000,000 provide a schedule showing:
- a) A complete description of the project.
 - b) Anticipated retirements related to the plant addition.
 - c) Budgeted cost of total project.
 - d) Starting date of project.
 - e) Original anticipated in-service date.

Response:

See attached schedule.

1996 IN SERVICE WORK ORDERS AT DECEMBER 31,1996

WORK ORDER	DESCRIPTION	GROSS DOLLARS	ESTIMATED RETIREM'T	ESTIMATED COST	DATE STARTED	EST. IN-SVC	ACTUAL IN-SVC
D 0622	BV#1 REPAIR/REPLACEMENT OF MAIN TRANSFORMER	2,534,600	1,623,175	3,193,092	2/95	12/95	06/96
D 0768	ELRAMA REPAIR PREHEATER DAMAGED BY FIRE	1,091,704	2,000	1,537,000	6/95	-	02/96
D 0927	WOODVILLE SUB REHABILITATION PHASE I	2,636,111	150,000	2,300,000	10/95	12/96	12/96
D 0978	DRAVOSBURG SUB INSTALL 50MVA TRANSFORMER	2,279,574	10,000	3,250,000	12/95	4/97	06/96
D 9350	HAZELWOOD SS- SUBSTATION MODIFICATIONS	1,403,796		1,756,600	1/93	12/95	12/96
	TOTAL	9,945,786					

Item No.: F-5

Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

5. If the company has included any costs associated with canceled construction project or obsolete inventory in the base year, separately identify the items, provide the related amounts, and explain the reason for the cancellation or obsolescence.

Response:

None.

Item No.: F-6

Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

6. Provide work papers showing the development of the allocation of common utility plant, etc. (if applicable). Include the calculations performed to develop the allocation and the supporting documents, studies, or other information used. Common utility plant refers to any plant in service which is used as a common facility between the company and an affiliate or non-affiliate and from which a billing results.

Response:

In addition to its wholly owned generating units, Duquesne, together with other electric utilities, has an ownership or leasehold interest in certain jointly owned units. Duquesne is required to pay its share of the construction and operating costs of the units. Duquesne's share of the construction and operating costs of the units is included in Duquesne's rate base and cost of service.

Item No.: E-7
Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

7. Explain in detail what accounts the contributions in aid of construction were contributed for and whether the company depreciated any of the contribution in aid of construction?

Response:

There is no contribution in aid of construction included in rate base.

Item No.: F-8
Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

8. Provide the work papers and supporting documentation relied upon to derive the projected balance of customer advances and customer deposits.

Response:

The actual balance of customer deposits at year-end 1996 was \$1,727,372. No customer advances were included in rate base.

Item No.: F-9
Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

9. If a claim for prepayments is included in the Working Capital amount, provide a breakdown of the monthly balance of prepayments by type of prepayment for the base year.

Response:

No claim for prepayments is included in the Working Capital amount.

Item No.: F-10
Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

10. Provide schedules supporting claimed amounts for Electric plant in Service by function and by account, if available.

Response:

Please see M. K. O'Brien's testimony.

Item No.: E-11

Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

11. Provide a comparison of the calculated depreciation reserve amount versus the book reserve amount at the end of the base year. Provide this comparison by functional group and by account, if available.

Response:

Please see response to E-5.

Item No.: F-12

Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

12. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the base year end as submitted in the current proceeding.

Response:

Please see M. K. O'Brien's testimony.

Item No.: F-13
Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

13. Provide a schedule showing details of adjustments.

Response:

Please see M. K. O'Brien's testimony.

Item No.: F-14

Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

14. Provide a schedule showing the base year rate base and rates of return at original costs less accrued depreciation under present rates and under proposed unbundled rates. Claims made on this schedule should be cross-referenced to appropriate supporting schedules.

Response:

Please see the testimony and exhibits of M.K. O'Brien and D.J. Clayton.

Item No.: E-15

Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

15. For construction work in progress, provide a supporting schedule which sets forth separately, revenue-producing and nonrevenue-producing amounts, and include, for each category a summary of the work orders, amounts expended by the end of the base year and anticipated in-service dates. Indicate if the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page of the work order. Include final completion dates and estimated total amounts to be spent on each project.

Response:

No construction work in progress is included in rate base.

Item No.: E-16

Witness: M.K. O'Brien

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DUQUESNE LIGHT COMPANY

F. Rate Base

16. For material and supplies or fuel inventory provide a supporting schedule for each amount showing the latest actual thirteen monthly balances and showing in the case of fuel inventory claims, the type of fuel, and location, as in station, and the quantity and price claimed.

Response:

See attached schedules.

Schedule A

Materials and Supplies:

December 31, 1995	\$53,297,616
January 31, 1996	\$52,414,181
February 28, 1996	\$51,554,262
March 31, 1996	\$51,523,049
April 30, 1996	\$52,479,705
May 31, 1996	\$56,261,914
June 30, 1996	\$54,102,366
July 31, 1996	\$54,638,737
August 30, 1996	\$53,826,750
September 30, 1996	\$53,783,157
October 31, 1996	\$51,920,048
November 30, 1996	\$52,481,078
December 31, 1996	\$52,669,087

Fuel Inventory:

December 31, 1995

Station	Type of Fuel	Quantity	Price
Ft. Martin	Oil	33,482	\$20,741
	Coal	120,227	4,495,683
Sammis	Oil	3,446	1,851
	Coal	24,330	768,339
Eastlake	Oil	-	-
	Coal	19,608	826,522
Mansfield	Oil	191,160	100,222
	Coal	175,491	6,453,918
Brunot Island	Oil	864,490	550,413
Cheswick	Oil		36,000
Elrama	Oil		17,141
Phillips	Oil		23,109
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>53,141</u>
Cheswick	Coal		5,641,153
Elrama	Coal		6,315,580
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>343,316</u>	<u>11,956,733</u>
		<u>1,848,404</u>	<u>\$25,227,563</u>

January 31, 1996

Ft. Martin	Oil	32,165	\$20,151
	Coal	102,667	3,782,199
Sammis	Oil	3,576	2,096
	Coal	22,296	692,904
Eastlake	Oil	-	-
	Coal	18,448	763,502
Mansfield	Oil	219,792	120,525
	Coal	163,338	6,261,457
Brunot Island	Oil	860,722	545,096
Cheswick	Oil		23,270
Elrama	Oil		45,963
Phillips	Oil		22,002
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>91,235</u>
Cheswick	Coal		6,263,665
Elrama	Coal		6,541,355
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>368,382</u>	<u>12,805,020</u>
		<u>1,864,240</u>	<u>\$25,084,185</u>

February 28, 1996

Ft. Martin	Oil	35,190	\$22,325
	Coal	112,459	4,129,146
Sammis	Oil	2,985	1,779
	Coal	36,427	1,109,737
Eastlake	Oil	-	-
	Coal	21,175	826,028
Mansfield	Oil	362,123	201,516
	Coal	162,143	6,524,577
Brunot Island	Oil	880,875	550,758
Cheswick	Oil		26,162
Elrama	Oil		34,004
Phillips	Oil		24,428
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>84,594</u>
Cheswick	Coal		6,051,041
Elrama	Coal		6,111,867
Phillips	Coal		
Subtotal Cheswick, Elrama, Phillips		<u>352,559</u>	<u>12,162,908</u>
		<u>2,038,790</u>	<u>\$25,613,368</u>

March 31, 1996

Ft. Martin	Oil	31,336	\$20,419
	Coal	116,842	4,525,942
Sammis	Oil	3,257	2,037
	Coal	40,639	1,225,641
Eastlake	Oil	-	-
	Coal	21,819	808,619
Mansfield	Oil	332,482	185,035
	Coal	140,983	5,846,034
Brunot Island	Oil	979,710	621,846
Cheswick	Oil		36,000
Elrama	Oil		36,000
Phillips	Oil		24,000
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>96,000</u>
Cheswick	Coal		6,884,918
Elrama	Coal		6,476,830
Phillips	Coal		
Subtotal Cheswick, Elrama, Phillips		<u>393,677</u>	<u>13,361,748</u>
		<u>2,133,599</u>	<u>\$26,693,321</u>

April 30, 1996

Ft. Martin	Oil	23,713	\$16,453
	Coal	104,851	4,003,167
Sammis	Oil	2,713	1,747
	Coal	51,517	1,531,078
Eastlake	Oil	-	-
	Coal	25,957	894,550
Mansfield	Oil	324,174	180,408
	Coal	128,163	5,402,148
Brunot Island	Oil	1,038,654	672,259
Cheswick	Oil		24,678
Elrama	Oil		38,334
Phillips	Oil		12,861
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>75,873</u>
Cheswick	Coal		6,417,767
Elrama	Coal		7,321,168
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>398,079</u>	<u>13,738,935</u>
		<u>2,170,675</u>	<u>\$26,516,618</u>

May 31, 1996

Ft. Martin	Oil	29,086	\$20,437
	Coal	99,782	3,737,576
Sammis	Oil	2,250	1,561
	Coal	53,401	1,567,551
Eastlake	Oil	-	-
	Coal	28,453	979,624
Mansfield	Oil	303,820	169,071
	Coal	105,199	4,334,583
Brunot Island	Oil	923,202	597,832
Cheswick	Oil		21,923
Elrama	Oil		32,587
Phillips	Oil		13,160
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>67,670</u>
Cheswick	Coal		7,196,006
Elrama	Coal		7,814,382
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>436,739</u>	<u>15,010,388</u>
		<u>2,054,786</u>	<u>\$26,486,293</u>

June 30, 1996

Ft. Martin	Oil	47,673	\$31,936
	Coal	93,509	3,438,701
Sammis	Oil	3,173	2,073
	Coal	59,929	1,700,698
Eastlake	Oil	-	-
	Coal	28,158	952,133
Mansfield	Oil	286,352	159,358
	Coal	89,240	3,755,433
Brunot Island	Oil	911,048	589,930
Cheswick	Oil		15,625
Elrama	Oil		62,931
Phillips	Oil		12,532
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>91,088</u>
Cheswick	Coal		8,150,797
Elrama	Coal		7,240,456
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>447,777</u>	<u>15,391,253</u>
		<u>2,039,713</u>	<u>\$26,112,603</u>

July 31, 1996

Ft. Martin	Oil	39,587	\$27,123
	Coal	93,520	3,346,000
Sammis	Oil	4,345	2,522
	Coal	59,996	1,714,423
Eastlake	Oil	-	-
	Coal	28,343	1,030,554
Mansfield	Oil	273,893	152,418
	Coal	93,559	3,981,788
Brunot Island	Oil	970,771	625,364
Cheswick	Oil		79,339
Elrama	Oil		54,024
Phillips	Oil		12,533
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>145,896</u>
Cheswick	Coal		8,349,791
Elrama	Coal		6,906,737
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>444,836</u>	<u>15,256,528</u>
		<u>2,081,704</u>	<u>\$26,282,616</u>

August 30, 1996

Ft. Martin	Oil	35,669	\$24,099
	Coal	90,419	3,161,346
Sammis	Oil	3,083	1,842
	Coal	46,135	1,326,814
Eastlake	Oil	-	-
	Coal	21,689	745,290
Mansfield	Oil	255,782	142,349
	Coal	82,508	3,165,220
Brunot Island	Oil	1,001,301	642,270
Cheswick	Oil		65,867
Elrama	Oil		57,753
Phillips	Oil		11,397
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>135,017</u>
Cheswick	Coal		7,264,143
Elrama	Coal		5,917,612
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>382,753</u>	<u>13,181,755</u>
		<u>1,992,193</u>	<u>\$22,526,002</u>

September 30, 1996

Ft. Martin	Oil	30,642	\$21,806
	Coal	91,501	3,107,242
Sammis	Oil	4,665	2,963
	Coal	38,933	1,124,237
Eastlake	Oil	-	-
	Coal	19,356	635,293
Mansfield	Oil	244,770	136,215
	Coal	77,268	2,954,109
Brunot Island	Oil	1,000,809	646,719
Cheswick	Oil		63,246
Elrama	Oil		48,559
Phillips	Oil		11,397
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>123,202</u>
Cheswick	Coal		7,292,820
Elrama	Coal		6,298,590
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>398,592</u>	<u>13,591,410</u>
		<u>1,979,390</u>	<u>\$22,343,196</u>

October 31, 1996

Ft. Martin	Oil	-	\$0
	Coal	-	-
Sammis	Oil	3,594	2,561
	Coal	43,333	1,160,733
Eastlake	Oil	-	-
	Coal	21,551	707,234
Mansfield	Oil	227,912	126,825
	Coal	87,365	3,278,236
Brunot Island	Oil	1,000,809	646,719
Cheswick	Oil		53,712
Elrama	Oil		32,579
Phillips	Oil		11,459
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>97,750</u>
Cheswick	Coal		5,770,760
Elrama	Coal		6,236,283
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>336,055</u>	<u>12,007,043</u>
		<u>1,793,473</u>	<u>\$18,027,101</u>

November 30, 1996

Ft. Martin	Oil	-	\$0
	Coal	-	-
Sammis	Oil	3,869	2,858
	Coal	44,965	1,248,882
Eastlake	Oil	-	-
	Coal	22,223	735,469
Mansfield	Oil	223,537	124,393
	Coal	76,892	2,901,382
Brunot Island	Oil	992,989	641,666
Cheswick	Oil		41,831
Elrama	Oil		47,659
Phillips	Oil		29,401
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>118,891</u>
Cheswick	Coal		7,406,464
Elrama	Coal		4,085,408
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>340,550</u>	<u>11,491,872</u>
		<u>1,777,879</u>	<u>\$17,265,413</u>

December 31, 1996

Ft. Martin	Oil	-	\$0
	Coal	-	-
Sammis	Oil	2,544	1,898
	Coal	42,794	1,178,808
Eastlake	Oil	-	-
	Coal	21,639	730,393
Mansfield	Oil	170,982	95,172
	Coal	93,173	3,385,617
Brunot Island	Oil	1,003,205	648,268
Cheswick	Oil		56,212
Elrama	Oil		100,084
Phillips	Oil		49,496
Subtotal Cheswick, Elrama, Phillips		<u>72,854</u>	<u>205,792</u>
Cheswick	Coal		8,187,211
Elrama	Coal		4,548,639
Phillips	Coal		-
Subtotal Cheswick, Elrama, Phillips		<u>385,887</u>	<u>12,735,850</u>
		<u>1,793,078</u>	<u>\$18,981,798</u>

Item No.: F-17
Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

17. State the basis of the cash working capital claim, if made.

Response:

No cash working capital claim was made.

Item No.: F-18
Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

18. Provide the surviving original cost plant at the appropriate base year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories or plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.

Response:

Please see M. K. O'Brien's testimony.

Item No.: F-19
Witness: M.K. O'Brien

DUQUESNE LIGHT COMPANY

F. Rate Base

19. Provide a schedule for the base year 1996 disclosing regulatory assets and regulatory liabilities (other than deferred income taxes) with each balance separately identified and described as to source and cause. Provide actual 1996 accruals and reversals. Provide copies of orders or excerpts authorizing the establishment of each regulatory asset or liability and the amortization treatment thereof.

Response:

Please refer to the testimony of Mr. O'Brien.

DUQUESNE LIGHT COMPANY

G. General

1. Provide a corporate history including the dates of original incorporation, subsequent mergers and acquisitions. Indicate the counties, cities and other governmental subdivisions to which service is provided, including service areas outside Pennsylvania, and the total number of customers or billed units in the area served.

Response:

History of Duquesne Light Company

Duquesne Light Company was formed under the laws of Pennsylvania by the consolidation and merger in 1912 of three constituent companies, Duquesne Light Company, Monongahela Light Company, and Oakmont and Verona Light, Heat and Power Company, which were originally chartered in 1903, 1902 and 1890 respectively, under the Corporation Act of April 29, 1874 and the several supplements thereto. Effective January 20, 1969, Duquesne Light Company elected to adopt the provisions of the Pennsylvania Business Corporation Law of 1933, as amended. On April 21, 1971, pursuant to action of its stockholders, the Company's Articles of Incorporation were restated. The restated articles in part provide:

"The purposes for which the Company is incorporated under the Business Corporation Law of the Commonwealth of Pennsylvania are to engage in, and do any lawful act concerning, any of all lawful business for which corporations may be incorporated under said Business Corporation Law, including but not limited to:

- A. The supply of light, heat and power to the public by any means;
- B. The production, generation, manufacture, transmission, transportation, storage, distribution or furnishing of electricity, natural or artificial gas, steam or air conditioning, or any combination thereof to or for the public; and
- C. Manufacturing, processing, owning, using and dealing in personal property of every class and description, engaging in research and development, the furnishing of services, and acquiring, owning, using and disposing of real property of every nature whatsoever."

In 1989 Duquesne Light Company's shareholders approved the formation of DQE, a holding company dedicated to energy-related services with Duquesne Light Company as

the principal subsidiary. Since 1989 DQE has held all of the outstanding common stock of Duquesne Light Company.

The Company owns and operates an integrated electric generating, transmission and distribution system located principally in Allegheny and Beaver Counties, Pennsylvania, with its corporate headquarters presently at 411 Seventh Avenue, Pittsburgh, Pennsylvania. It serves approximately 580,700 customers in an area of approximately 800 square miles, having a combined population based on the 1990 census of approximately 1,430,000. A detailed list of the governmental subdivisions and customers served is provided on pages 3 to 7 of this item.

GOVERNMENT SUBDIVISIONS AND NUMBER OF CUSTOMERS SERVED
For the Year Ended December 31, 1996

Community (a)	Number of Customers Served (b)
<u>ALLEGHENY COUNTY:</u>	
Cities:	
Clairton	4,204
Duquesne	3,781
McKeesport	10,628
Pittsburgh	157,767
Boroughs	
Aspinwall	1,768
Avalon	2,802
Baldwin Boro	8,384
Bell Acres	568
Bellvue	5,174
Ben Avon	889
Ben Avon Heights	170
Bethel Park	2,123
Blawnox	1,127
Braddock	1,675
Braddock Hills	1,189
Brentwood	5,102
Carnegie	4,969
Castle Shannon	4,474
Chalfant	444
Churchill	1,501
Coraopolis	3,218
Crafton	3,680
Dormont	4,739
Dravosburg	1,135
East McKeesport	1,341
East Pittsburgh	1,226
Edgewood	1,724
Edgeworth	690
Emsworth	1,331
Etna	2,183

Community (a)	Number of Customers Served (b)
Forest Hills	3,672
Fox Chapel	1,865
Franklin Park	499
Glassport	2,582
Glenfield	138
Greentree	3,115
Haysville	54
Heidelberg	760
Homestead	2,030
Ingram	1,773
Jefferson	1,573
Leetsdale	765
Liberty	1,193
Lincoln	184
McKees Rocks	3,670
Millvale	2,645
Monroeville	14,143
Mt. Oliver	2,091
Munhall	5,665
North Braddock	2,987
North Fayette	9
North Huntingdon	2
Oakmont	3,667
Osborne	235
Pennsbury Village	543
Pleasant Hills	3,733
Plum	10,825
Port Vue	1,967
Rankin	913
Rossllyn Farms	219
Sewickley Heights	384
Sewickley Hills	180
Sewickley	2,423
Sharpsburg	2,152
Swissvale	5,773
Thornburg	177
Trafford	1,902
Turtle Creek	3,266
Verona	1,674
Versailles	1,003

Community (a)	Number of Customers Served (b)
Wall	413
West Homestead	1,206
West Mifflin	10,272
West View	3,627
Whitaker	684
White Oak	4,032
Whitehall	5,788
Wilkinsburg	10,633
Wilmerding	1,200
Townships:	
Aleppo	620
Baldwin Twp.	941
Collier	2,605
Crescent	1,030
Findlay	2,469
Hampton	6,907
Indiana	2,631
Kennedy	3,216
Kilbuck	308
Leet	630
McCandless	4,832
Moon	9,530
Mt. Lebanon	14,150
Neville	872
North Versailles	5,589
O'Hara	3,903
Ohio	1,164
Penn Hills	21,155
Pine	900
Reserve	1,128
Richland	3,927
Robinson	5,699
Ross	14,755
Scott	8,272
Shaler	12,482
Stowe	3,635
West Deer	2,893
Wilkins	3,438

Community (a)	Number of Customers Served (b)
<u>BEAVER COUNTY:</u>	
Cities:	
Beaver Falls	4,668
Boroughs:	
Aliquippa	6,140
Ambridge	4,650
Baden	1,897
Beaver	2,580
Bridgewater	466
Conway	1,123
East Rochester	355
Eastvale	143
Economy	3,789
Fallston	158
Frankfort Springs	35
Freedom	811
Georgetown	83
Glasgow	37
Hookstown	76
Industry	899
Midland	1,706
Monaca	3,014
New Brighton	3,079
Ohioville	1,571
Patterson Heights	265
Rochester	2,261
Shippingport	153
South Heights	267
West Mayfield	621

Community
(a)

Number of Customers Served
(b)

Townships:	3,035
Brighton	4,942
Center	2
Chippewa	1,510
Daugherty	1,051
Greene	1,475
Hanover	1,650
Harmony	5,766
Hopewell	1,164
Independence	2,986
New Sewickley	1,455
Patterson	316
Potter	759
Pulaski	1,277
Raccoon	1,114
Rochester	1
South Beaver	946
Vanport	589
White	
	580,878

TOTAL

DUQUESNE LIGHT COMPANY

G. General

2. Provide an overall system map, including and labeling the major elements of the distribution system, jurisdictional and non-jurisdictional transmission system, generating plants, and associated distribution, transmission and generation facilities in paper format. Provide the map in electronic format in a Windows computer file format directly readable by ArcView™, version 2.0, (a geographic information system reader published by ESRI, Inc. which can read most common database and map data formats, and can read map data directly from shapefiles, ARC/INFO, PC ARC/INFO, ArcCAD, AutoCAD (DXF and DWG), and Intergraph (DGN) and directly import map data from MapInfo, Atlas GIS, and ASCII.)

Response:

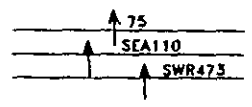
Attached is the Company's overall system map entitled Duquesne Light Company SP-702 dated 12/31/96. A Windows file of the map, readable by "ArcView" has been filed separately with the other data provided in electronic format and submitted as part of the Company filing.

- 22002 NORTH - MCCONWAY TORLEY
- 22017 EAST END - BLOSSFIELD
- 22019 BARKIN - EAST PORTAL
- 22023 B I - CRAFTON
- 22025 B I - ARLINGTON
- 22029 DRAVESBURG - HAZELWOOD #2
- 22031 B I - SARAH #2
- 22032 B I - SARAH #3
- 22037 B I - HANCHESTER
- 22039 B I - POST OFFICE
- 22045 B I - IRVIN #1
- 22046 B I - IRVIN #2
- 22071 B I - SUFFOLK #1
- 22072 B I - SUFFOLK #2
- 22256 ELYNN - DORRANT #3
- 22270 B I - CHESS
- 22301 NETWORK FEEDER #41
- 22302 NETWORK FEEDER #42
- 22303 NETWORK FEEDER #43
- 22304 NETWORK FEEDER #44
- 22305 NETWORK FEEDER #45
- 22306 NETWORK FEEDER #46
- 22307 NETWORK FEEDER #47
- 22308 NETWORK FEEDER #48
- 22309 NETWORK FEEDER #49
- 22310 NETWORK FEEDER #50
- 22311 NETWORK FEEDER #51
- 22312 NETWORK FEEDER #52
- 22347 B I - CHESS
- 22348 B I - WEST END #1
- 22350 MOORVILLE - CHESS
- 22359 MOORVILLE - COLUMBIA STEEL
- 20360 CARRICK - CHESS
- 22368 B I - WEST END #2
- 22369 B I - FORT PITT TURNED SOUTH
- 22401 ARSENAL - 48TH STREET #1
- 22402 ARSENAL - 48TH STREET #2
- 22406 ARSENAL - LAWRENCE #2
- 22407 ARSENAL - LAWRENCE #3
- 22411 ARSENAL - EXPOSITION CENTER
- 22413 ARSENAL - VETERAN'S HOSPITAL #1
- 22414 ARSENAL - VETERAN'S HOSPITAL #2
- 22450 B I - BELLEVUE #2
- 22451 NORTH - 48TH STREET #2
- 22452 NORTH - LAWRENCE #1
- 22453 B I - BELLEVUE #3
- 22454 B I - BELLEVUE #1
- 22462 NORTH - 48TH STREET #3
- 22463 NORTH - LAWRENCE #2
- 22508 HIGHLAND - EAST END #2
- 22509 HIGHLAND - EAST END #4
- 22561 PINE CREEK - LAWRENCE #1
- 22567 PINE CREEK - PARKVIEW
- 22579 PINE CREEK - ETHA
- 22580 EAST END - POINT FREEZE
- 22601 HIGHLAND - EAST END #1
- 22603 HIGHLAND - EAST END #3
- 22604 SCHENLEY - WIGHTMAN
- 22605 HIGHLAND - WILKINSBURG #1
- 22606 HIGHLAND - EAST END #4
- 22607 HIGHLAND - HEMWOOD #2
- 22608 HIGHLAND - WIGHTMAN
- 22609 HEMWOOD - ROCKWELL
- 22610 HIGHLAND - HEMWOOD #1
- 22611 DARLAND - CRAFT #1
- 22612 DARLAND - SCHENLEY #2
- 22613 DARLAND - SCHENLEY #1
- 22615 DARLAND - PITT HEALTH SCHOOL #1
- 22616 DARLAND - SALTINE
- 22617 DARLAND - FORWARD #1
- 22618 DARLAND - CRAFT #2
- 22620 DARLAND - PITT HEALTH SCHOOL #2
- 22621 DARLAND - FORWARD #2
- 22622 DARLAND - PITT PARKMAN
- 22623 DARLAND - PITT EDGEMONT #1
- 22624 DARLAND - PITT EDGEMONT #2
- 22630 HIGHLAND - HEADMAN
- 22631 HIGHLAND - WILKINSBURG #2
- 304 COLLIER - CARSON
- 2-67 ARSENAL - COLLIER
- 2-71 DRAVESBURG - OAKLAND
- 2-84 CARSON - OAKLAND
- 2-87 CARSON - DRAVESBURG
- 2-88 CARSON - DRAVESBURG
- 2-101 ARSENAL - OAKLAND
- 46195 COLFAX - HIGHLAND #2
- 46196 COLFAX - HIGHLAND #1
- 46127 CARSON - SOUTHSIDE #1
- 46129 CARSON - SOUTHSIDE #2
- 46201 B I - FORBES #1
- 46202 B I - FORBES #2
- 46203 SOUTHSIDE - FORBES
- 10072 STAMMIX - EAST END #1
- 10077 STAMMIX - EAST END #2
- 10091 FORBES - U S STEEL #1
- 10092 FORBES - U S STEEL #2
- 10093 FORBES - U S STEEL #3
- 10094 FORBES - U S STEEL #4
- 10101 FORBES - GRANT #1
- 10102 FORBES - GRANT #2
- 10103 FORBES - GRANT #3
- 10121 NETWORK FEEDER #21
- 10132 NETWORK FEEDER #22
- 10124 NETWORK FEEDER #23
- 10127 NETWORK FEEDER #29
- 10129 NETWORK FEEDER #31
- 10140 NETWORK FEEDER #32
- 10142 NETWORK FEEDER #25
- 10145 NETWORK FEEDER #27
- 10146 NETWORK FEEDER #28

LEGEND

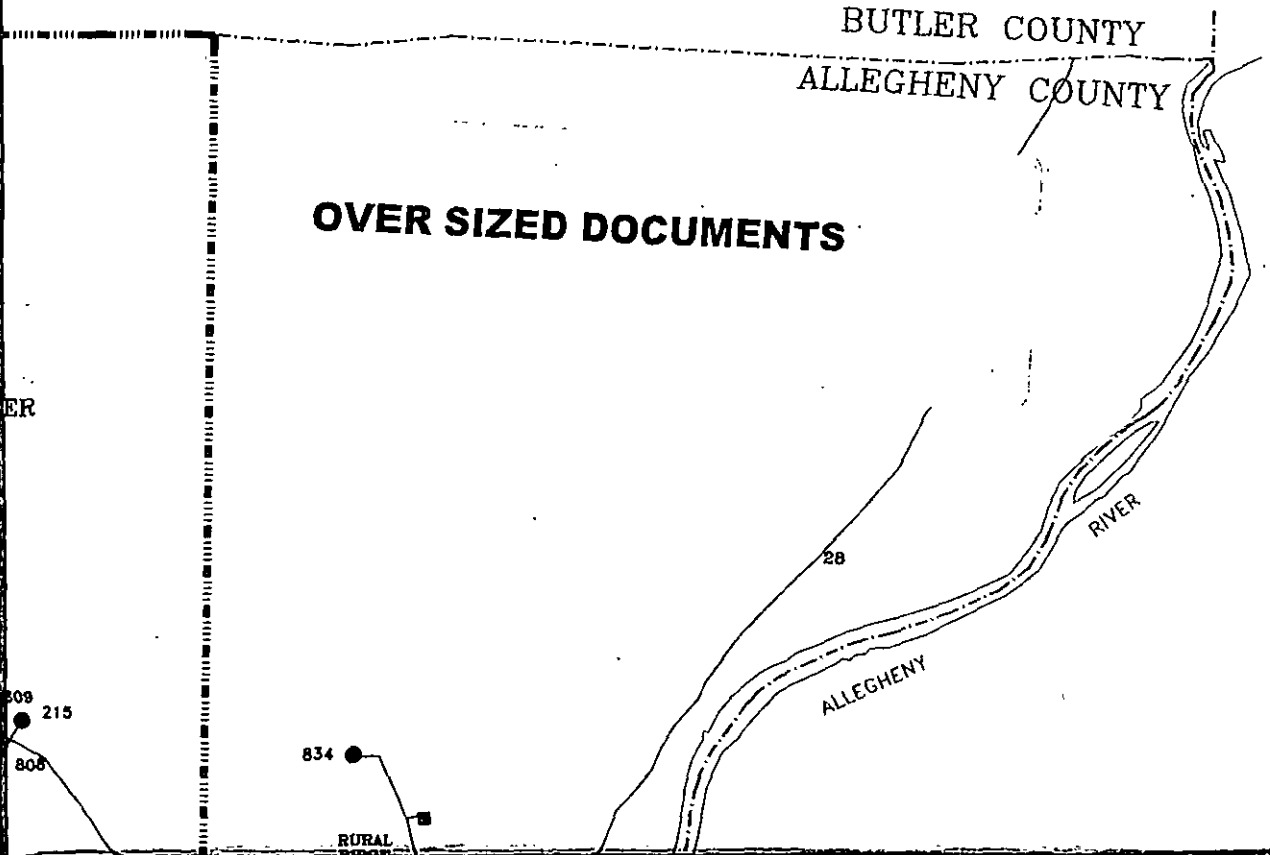
- VOLTAGE CLASS
- 345 KV LINES
- 138 KV LINES
- 69 KV LINES
- 23 KV LINES
- 11.5 KV LINES
- OPEN WIRE
- UNDERGROUND OR AERIAL CABLE

POLE TOP SWITCH
SECTIONALIZER
RECLOSER



- DUQUESNE LIGHT CO. TERRITORIAL LINE
- STATE LINE
- COUNTY LINE
- MEDIUM AND HEAVY DUTY ROADS
- POWER STATION AND ITS TRANSMISSION SUBSTATION
- TRANSMISSION SUBSTATION
- DISTRIBUTION SUBSTATION
- FOREIGN POWER COMPANY SUBSTATION
- CUSTOMER SUBSTATION - 69KV AND ABOVE
- CUSTOMER SUBSTATION - 23KV AND BELOW
- MAJOR INTERCONNECTION POINT WITH POWER CO.
- MAJOR INTERCONNECTION POINT WITH INDUSTRIAL CO.

ALLEGHENY POWER



DUQUESNE LIGHT CO.
OPERATIONS PLANNING
PITTSBURGH PENNSYLVANIA

SP-702

DRAWN BY W.H.SPECK 5-3-91 APPROVED AL BARTOSH JR.					
REVISION	APPROVED	DATE	REVISION	APPROVED	DATE
JAM/SM/FPS	JJL	03/16/95			
RJB/SM/FPS	JJL	04/22/97			

REVISED AS OF
12/31/96

DUQUESNE LIGHT COMPANY

G . General

3. Supply a copy of the budget utilized as a basis for any base year claim, and explain the utility's budgeting process.

Response:

No budgeted information was used as the basis for a base year claim in this proceeding. The Company's budgeting process is explained on pages 2 to 4 of this item.

Duquesne Light Company - Budgeting Process

INTRODUCTION

The Company's budgeting process is part of an integrated budgeting, planning and benchmarking process. The process incorporates three-year benchmarking and strategic business unit plans, the detailed annual operating budget by cost center and the detailed capital budget by project.

CORPORATE BENCHMARKING AND STRATEGIC BUSINESS UNIT PLANS

Each summer, the Company begins updating its "Strategic Business Unit" (SBU) Plans. The Company has identified SBU's, as follows:

- Nuclear Generation
- Fossil Generation
- Transmission and Distribution
- Support Services

Each SBU develops objectives, goals, strategies, service levels, performance measures and incremental revenue opportunities for a three-year forward looking period and identifies the lowest achievable total resource requirement to achieve the plan. The plans are received and approved by top management through the Planning Council (CEO and Vice Presidents) and then reviewed with the Company's Board of Directors in October. After the plans have been reviewed with the Board, they become the basis for developing the detailed annual operating and capital budgets for the Company.

A copy of the instructions for preparing the 1997-99 SBU Plans are included as pages 5 to 17 of this item.

OPERATING BUDGET

Operating Revenue

Concurrent with the development of the SBU Plans, the operating revenue budget is prepared by the Regulatory and Economic Analysis Unit within the Support Services SBU. The operating revenue budget is based on projected system peaks and outputs described below, billing determinants maintained by the Regulatory and Economic Analysis Unit, other revenue data from the SBU's and demographic data for the Pittsburgh region.

Energy Related Operating Costs

In the fall of each year, the System Operations Department within the Fossil Generation SBU assembles cost and other data from various cost center managers in the Fossil Generation, Nuclear Generation and Support Services SBU's and utilizes an in-house developed computer program to develop the energy related operating cost budget including fossil fuel, nuclear fuel, purchased power, off-system sales, ash disposal and scrubber lime. The energy related operating cost budget is based on projections of the system peaks and outputs (developed as part of the Company's integrated resource planning process), refueling and maintenance outage schedules, forced outage rates, historic and projected cost data, inflation factors and other pertinent information.

Operating and Maintenance Costs

Shortly after the SBU Plans are reviewed by the Board, the detailed non-energy operating cost budget is prepared for the coming year. The budget is developed by month and is prepared for each cost center within the SBU by the responsible cost center manager.

The budget is then "rolled up" by the Budgeting Department and checked for consistency with the operating plan submissions. The budget is then reviewed and approved by senior management and any required revisions are incorporated. A copy of the 1997 Operating Budget Instructions are included as pages 18 to 44 of this report.

Capital Budget

Also, after the SBU plans are reviewed with the Board, the capital budgeting process begins. The Company utilizes a "total commitment" approach to capital budgeting which means that a total project is approved regardless of the year expenditures are actually made. The Capital Budget is approved by the Company's Board of Directors in December prior to the budget year. The Capital Budget is also reviewed with the Board in July and any revisions are approved at that time. A detailed description of the Company's capital budgeting process is included in the 1997 Capital Budget Instructions which have been included as pages 45 to 68 of this response.

Other Operating Budget Items

At the same time the operating and capital budgets are being prepared by the various cost center managers, the Controller's Unit develops budgets for the other operating income line items, including book depreciation, deferred income taxes, investment tax credits, deferred fuel costs, property taxes, etc.

Budget Income Statement

Once all the above data is received, the Budget Income Statement by month is prepared by the Financial Planning Department within the Treasurer's Unit. These results are then reviewed and approved by the senior management of the Company. The 1997 and 1998 *Budgeted Income Statements* are included in the response to Item No. G-4.

Throughout the year, on a monthly basis, the Company's financial performance is monitored, compared with the budget and reviewed with senior management.

It should be noted that the budget is not prepared by FERC account. For the 1997 and 1998 budget projections included in this filing, line items were directly assigned to FERC accounts where practical and allocated based on historical data or other means when direct assignment was not used.



Duquesne Light Company

1997-99 Corporate Benchmarking & SBU Plan Instructions

August 7, 1996

**DELIVERING
QUALITY
ENERGY**



1997-99 Corporate Benchmarking & SBU Plan Instructions

- Each Strategic Business Unit (SBU) and Support Services Unit (SSU) will develop objectives, goals, strategies, service levels, performance measures and incremental revenue opportunities for 1997-99.
- Each SBU and SSU will recommend lowest achievable total resource requirements based on the benchmarking analysis and earnings projection guidelines.
- Required Schedules:
 - Each SBU (Fossil Generation, T&D and Nuclear) and SSU (Customer Operations - Administration, Marketing & Corporate Performance, Finance and Legal & External Affairs) should complete the Resource Summary for 1997, 1998 and 1999 (Form 1) and Incremental Revenues (Form 2).
 - Each Unit should complete a Strategies And Service Level Impacts (Form 3).
 - All forms must be delivered in a sealed envelope marked "confidential" to Corporate Budgeting by Tuesday, **September 3**.
- General Information:
 - The SBU Plan should include sufficient margin to achieve cost targets including all assumptions for inflation, labor rate increases and changes to overhead rates (e.g., labor fringe benefits).
 - All dollar amounts should be rounded to thousands of dollars and all fuel related costs excluded.
 - Please call Mark Daday (x6409) if you have any questions.

1997-99 Corporate Benchmarking & SBU Plan Instructions

Schedule:

<u>Action</u>	<u>Due Date</u>
Complete Benchmarking Analyses/Release SBU Plan Instructions	August 7
Finalize/Submit SBU Plans	September 3
Consolidate/Analyze Resource Requirements	September 13
Management Planning Conference Presentations	September 25
Board Of Directors Presentations	October 22

**1997-99 SBU Plan
Resource Summary
(Thousands Of Dollars)
SBU:**

	Labor			All Other	Total
	Straight- Time	Overtime	Fringe Benefits		
O&M					
Capital Resources					
Construction Overheads (CO1)					
Clearing*					
Purchasing & Stores					
Transportation					
Shop Orders					
All Other					
Total Clearing					
Total Resources Consumed					

* Clearing costs are eventually allocated to O&M and Capital. The above costs represent your resources expended to provide the service.



1997-99 Corporate Benchmarking & SBU Plan Instructions

Resource Summary (Form 1):

- A separate Resource Summary (Form 1) is required for each year 1997, 1998 and 1999.
- Enter the SBU or SSU name in the upper left corner.
- Enter the resources consumed by the applicable cost category. For Clearing and Capital, your SBU or SSU must be providing the service.
- The following lists the typical Departments that expend resources to provide services:
 - Construction Overheads (CO1) - Account 872. Primarily used by T&D and Power Supply.
 - Purchasing & Stores - Account 163. Primarily used by Corporate Materials Management, Purchasing and Nuclear Procurement.
 - Transportation - Accounts 803 and 860. Primarily used by the Transportation Department.
 - Shop Orders - Account 805. Primarily used by the Shops Department.
- Cost factors and rates for services provided to your SBU should be consistent with those used in the 1996 Capital Budget and Operating Budget processes.

1997-99 SBU Plan

Incremental Revenues/New Initiatives With Immediate Payback

(Thousands Of Dollars)

SBU:

<u>Source Of Revenues</u>	<u>Describe Opportunity & Strategy</u>	<u>Implementation Timeframe</u>		<u>Total Cost</u>	<u>Projected Revenue</u>
		<u>Start</u>	<u>Completion</u>		

1997-99 Corporate Benchmarking & SBU Plan Instructions

Incremental Revenues/New Initiatives With Immediate Payback (Form 2):

- The SBUs should not focus only on costs, but also on opportunities to increase revenue:
 - Managers need to think as if they were entrepreneurs and act as if their SBU was a separate company.
 - SBUs will be given budget credit for certain incremental revenue that their SBU brings in.
 - The revenue must fit all of the following criteria:

Incremental: Outside the normal scope of the Unit's business function (i.e., not related to the generation, distribution and sale of electricity to regulated or wholesale customers).

Definable: The benefit must be clearly quantifiable in terms of dollars and time period.

Collectible: The revenue must be paid to the company in a timely fashion.

- This process provides the opportunity to bring forward, and receive budget credit for, ideas to increase Company profitability outside of the more typical cost reduction efforts.

Enter The Following Information:

- Identify a customer or expected "class" of customers.
- Describe the opportunity or strategy and explain why the customer would consider the service or product.



Duquesne Light Company

1997-99 Corporate Benchmarking & SBU Plan Instructions

Incremental Revenues/New Initiatives With Immediate Payback (Form 2) (Continued):

- The "Projected Cost" should be the best estimate of a fully loaded cost (i.e., include labor fringe benefits, overheads, etc.).
- State the projected revenues (or benefits). All benefits must be measurable.

STRATEGIES AND SERVICE LEVEL IMPACTS

Group -

Unit -

Key Service Level Performance Measures

Ref. No.	1996 Std.
1	
2	
3	
4	
5	
6	

Reporting Entity Mission Statement

Opportunities And Strategies For Target Achievement	Potential Savings (\$ 000s)				Implementation Time Frame		Service Level Impact (Check One)			
	Non-Capital		Capital		Start	Compl.	Ref. No.	N e g a t i v e	N e u t r a l	P o s i t i v e
	L a b o r	O t h e r	L a b o r	O t h e r						

1997-99 Corporate Benchmarking & SBU Plan Instructions

Strategies And Service Level Impacts (Form 3):

The following information is to be included on the schedule entitled "Strategies And Service Level Impacts". A separate schedule should be completed for each Unit. This information was part of each Group's 1996-97 Operating Plan Update. The current submittal is intended to be forward looking and only list those strategies applicable to 1997-99.

Reporting Entity Mission Statement - Enter the current mission statement in the space provided.

Key Service Level Performance Measures - List not more than six key service level performance measures and the 1996 standard. Where appropriate, relevant Corporate and Group level performance measures should be included.

Opportunities And Strategies For Target Achievement - Briefly describe the strategies planned by the reporting entity for achieving improvements in cost reduction and/or service levels. Each opportunity/strategy should be identified using the "suggested menu" on pages 10 through 12.

Potential Savings - For each strategy, provide an estimate of the potential annual savings associated with that strategy. This estimate, broken down into components of non-capital (i.e., O&M and Clearing), Capital and labor/other, may be different from that previously reported due to refinements in the strategy. Unless noted otherwise, it will be assumed that the potential savings will be recurring (i.e., annual reduction from current levels) from the point that the strategy is fully implemented.

Implementation Time Frame - For each strategy, specify the month and year that the implementation steps are scheduled to be initiated and when they are scheduled to be completed. (Note: The completion of each strategy, and therefore the realization of potential savings, will generally coincide with the completion of the last implementation plan step.)

1997-99 Corporate Benchmarking & SBU Plan Instructions

Strategies And Service Level Impacts (Form 3) (Continued):

Service Level Impact - For each strategy, identify all relevant performance measures using the appropriate reference number (i.e., 1-6) from the list of key service level performance measures previously provided for the reporting entity. Note: Each strategy may impact more than one aspect of service quality. Indicate by checking the appropriate column whether the implementation of the strategy will potentially have a positive, neutral or negative (albeit manageable) impact on the quality of service as defined by the relevant measure.

Use additional copies of the form as required until all strategies of the reporting entity have been profiled.

[Note: The following list of generic strategies support potential reductions in the ongoing level of resources (i.e., Capital and non-capital) required to support the overall SBU Plan.]

Automate the manual tasks related to (identify the relevant function or process, e.g., material requisitioning).

Centralize functional responsibilities involving (identify the function, e.g., engineering standards).

Combine job responsibilities (e.g., multi-crafting) currently assigned to (state positions affected by the combination, e.g., traveling operators and troubleshooters).

Eliminate low value-added activities associated with (identify the function or process, e.g., timekeeping).

Outsource the activities associated with (identify the function or process, e.g., tree trimming).

Realign the organizational structure (e.g., delayering, span of control) associated with (identify existing organizational entities, i.e., Departments/Sections).

1997-99 Corporate Benchmarking & SBU Plan Instructions

Strategies And Service Level Impacts (Form 3) (Continued):

Reduce the scope of activities/features associated with (identify the function or process, e.g., mail delivery).

Reengineer the business process for (identify the process, e.g., new business connections).

Reschedule work activities (e.g., shift schedules) related to (identify the position(s) affected, e.g., construction crews).

Restructure/negotiate/competitively bid more favorable terms associated with (identify the cost driver, e.g., Oxford lease).

Revise policy/procedures/standards to adopt benchmarking "best practices" associated with (identify the practice, e.g., predictive maintenance).

[Note: Because the SBU Plans are tactical in nature (e.g., have a three year planning horizon), many of the strategies may be ongoing. As such, the description of the strategy may be prefaced by "Continue to ...".]

[Note: The following list of generic strategies represent opportunities to add value to the existing operations either by addressing emerging issues or by refocusing initiatives based on a resetting of priorities. As such, these strategies may require incremental additions to resource requirements.]

Enhance the level/scope of service associated with (identify the existing function or process, e.g., environmental training).

1997-99 Corporate Benchmarking & SBU Plan Instructions

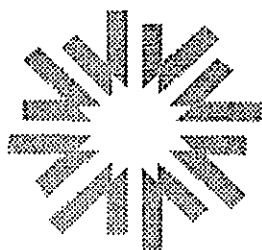
Strategies And Service Level Impacts (Form 3) (Continued):

Establish new programs/services associated with (identify subject area of the new program).

Each strategy inherently represents some change to the status quo in the pursuit of continuous performance improvement. As such, the implementation of this change will typically involve a series of action steps which constitute an action program. (Action program is referred to here in the general sense and is not limited to the select few whose progress is reported at the Corporate level.) The action program, developed subsequent to the approval of the SBU Plan, becomes the device for managing the implementation.

While the details of the strategy implementation may not have been developed as part of the SBU Plan process, the strategy should have been formulated to the extent that the following items can be specified:

- The period of time during which steps will be taken to implement the strategy, stated in terms of the initiation and conclusion of the implementation stage (i.e., specifying which quarter and year within the planning horizon).
- An estimate of the potential savings associated with the fully implemented strategy in terms of reductions in resource requirements (i.e., Capital and non-capital). For certain strategies the estimate may reflect an incremental increase in resource requirements.
- An identification of those service level measures/goals (previously specified by the reporting entity) which are expected to be impacted by the strategy.



Duquesne Light Company

1997 Operating Budget Instructions

November 18, 1996



Duquesne Light Company

1997 Operating Budget Instructions

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1997 Operating Budget Instructions

- The 1997 Operating Budget is to reflect resource requirements consistent with the goals, strategies and service levels included in the Operating Plans presented by the Strategic Business Units (SBUs) at the Fall Management Planning Conference.

- Milestones:

<u>Milestone</u>	<u>Complete By:</u>
Prepare Budget Data Consistent With SBU Plan	December 6
Submit Organization, Account And Work Order Completion/Renewal Forms	December 6
Complete Data Entry Into The Operating Budget System (CBUD) And Prepare Resource Summaries	December 16
Complete Review And Approval Process For Budget Submittal	December 18
Deliver Budget Submittal	December 20

- Resource Summaries are to be submitted to the Corporate Budgeting Department by each Group/Division Controller.
- Prepare budget data consistent with SBU Plan:
 - O&M expense:
 - * Prepare budget data for each cost element and activity at the budget (5-digit) level.



1997 Operating Budget Instructions

- Clearing & Other costs:
 - * With the exception of customer work orders and construction overheads (CO1), the Cost Center must be the "provider" of the service to include costs in Clearing & Other. Other cost categories are: purchasing and stores, transportation, shop orders, study work orders, Warwick Mine, research and development and prepaid insurance. Costs are to be budgeted by cost element at the budget (5-digit) level. Questions regarding the proposed accounting treatment of any program or cost should be directed to the Corporate Budgeting Department (x6299 or x6176).

- Capital expenditures:
 - * Enter the capital expenditures by cost element only (no activity number is required).
 - * The total entered into CBUD for each Cost Center must agree with the total entered for that Cost Center in the capital budgeting system (PBUD).

- The sum of the O&M expense, Clearing & Other costs and capital expenditures at the Cost Center level is the total resource budget for 1997.

- DQE and affiliated companies:
 - * No costs should be budgeted on behalf of DQE or any affiliated company unless pre-approved by a DQE officer. If your Cost Center anticipates incurring any costs resulting from activities performed for or on behalf of DQE or any affiliated company, contact the Corporate Budgeting Department (x6299 or x6176) no later than **Wednesday, November 27** for specific budgeting instructions.



1997 Operating Budget Instructions

- Guidelines:

* Amounts:

- > For costs other than labor, use the best estimate of expected actual costs. Some costs are known (e.g., firm contracts, fixed leases or rentals) and should not be inflated. For those costs that may need to be inflated, the projected GNP general inflation rate for 1997 is 2.3%.
- > Labor costs:
 - ◆ The budget should achieve the SBU Plan including an allowance for general wage increases. A general wage increase of 3.0% for bargaining unit employees is effective October 1, 1997.
- > Timing of costs:
 - ◆ Monthly budget amounts should reflect the expected date of the transaction:
 - ⇒ Labor - Work force changes and progression increases are to be projected.
 - ⇒ Materials and outside services - Monthly projections should reflect the expected receipt of an invoice.



Duquesne Light Company

1997 Operating Budget Instructions

- Submit organization, account and work order completion/renewal forms:
 - Any planned or proposed changes in organization, account or work order to be effective in 1997 should be submitted no later than **Friday, December 6** as follows:
 - * Organization changes - Forward approved organization changes to the Corporate Budgeting Department (mail drop 9-441) in a confidential envelope.
 - * New accounts - Submit new account requests to the Manager, Financial Systems Department (mail drop 9-418) and the Supervisor, Corporate Accounting Department (mail drop 9-421) using the New Account Form in the Cost Center Manager's Handbook, Chapter 8.
 - * Work order closure/renewal - Submit the following work orders for closure in 1996 or renewal for 1997 as defined in the Accounting Manual:
 - > Construction orders.
 - > Job orders.
 - > Expense work orders.
 - > Non-capital suborders.
 - > Shop orders.
 - > Customer work orders.



1997 Operating Budget Instructions

- > Temporary work orders.
 - > Third party claim orders.
 - > Study work orders (including research and development).
- Complete data entry into the operating budget system (CBUD):
 - Detailed budget data are to be entered into CBUD. A complete description of this budget process is attached as Appendix A. A Budget Entry Form is provided (page 10) as a worksheet to assist in the entry of data.
 - Mass budget data entry option (O&M expense and Clearing & Other only) - For Cost Centers with a large number of accounts, contact the Corporate Budgeting Department (x6299 or x6176) to utilize this entry option.
 - Entry into CBUD may begin immediately. Access to CBUD will be closed on **Tuesday, December 17.**
 - Each Cost Center Manager should ensure that the amounts entered into CBUD agree with the totals per the Budget Entry Form by requesting a printout of the "Initial Proofreading/Balancing Report" (GMRBCST5) described in the attached Appendix B.



Duquesne Light Company

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- Charges and allocations:

- Building rents:

- * Building rent allocations for all locations will be provided to the Group/Division Controllers.

- Projected construction overhead (CO1) rates are as follows:

<u>Group</u>	<u>1997 Percentage Rates</u>
Power Supply	4.0
Customer Operations - Customer Services	29.4
Nuclear	1.5
Customer Operations - Administrative Services	1.5
Marketing & Corporate Performance	1.5
Finance	1.5
Legal & External Affairs	1.5

- The projected AFUDC rate for 1997 is 7.3%.

- Insurance:

- * Insurance charges for each Group/SBU will be provided to the Group/Division Controllers.



Duquesne Light Company

1997 Operating Budget Instructions

- Inventory overhead costs (purchasing and warehousing):
 - * Projected rates for 1997 for SBUs other than Nuclear are 11% for materials and 2% for outside services.
- Sales tax:
 - * .7% for 1997 for materials and outside services purchased in Allegheny County, 6% for any other counties.
- Transportation rates based on 2,024 chargeable hours per vehicle per year are as follows:

<u>Vehicle Class</u>	<u>Projected Hourly Rates</u>	
	<u>Direct Cost</u>	<u>Capital Cost</u>
Cars	2.59	0.17
Light Trucks	3.24	0.32
Medium Trucks	5.58	0.66
Aerial Trucks	12.05	1.98
Heavy Trucks	18.14	3.16
Small Trailers	1.56	0.27
Large Trailers	2.11	0.45
Cranes	13.33	3.71
Tractors	3.42	0.74
Compressors	1.23	0.72



1997 Operating Budget Instructions

- Labor fringe benefits:

- * Labor fringe benefit costs are allocated to each Cost Center incurring labor charges. To project the 1997 fringe benefits, follow the procedure below:

	<u>Straight-Time Labor (Cost Elements 10, 12)</u>		<u>Projected Fringe Benefit Rate</u>		<u>Fringe Benefit Budget</u>	<u>Budget Activity #</u>	
						<u>Cost Element</u>	<u>Activity</u>
O&M Expense	_____	x	0.238*	=	_____	13	9260500
Clearing & Other	_____	x	0.318	=	_____	13	8350400
Capital	_____	x	0.318	=	_____	13	CAPITOL

	<u>Overtime Labor (Cost Element 11)</u>		<u>Projected Fringe Benefit Rate</u>		<u>Fringe Benefit Budget</u>	<u>Budget Activity #</u>	
						<u>Cost Element</u>	<u>Activity</u>
O&M Expense	_____	x	.065*	=	_____	13	9260500
Clearing & Other	_____	x	.145	=	_____	13	8350400
Capital	_____	x	.145	=	_____	13	CAPITOL

* The projected fringe benefit rate for O&M expense is 31.8% (14.5% for overtime labor). Approximately 8% related to payroll taxes is recognized in capital and not included in O&M expense targets. The expense portion of the payroll taxes is budgeted by the Corporate Budgeting Department and is not the responsibility of the Cost Center Manager.

Note: Non-capital suborders - Labor charges to be transferred from the performing Cost Center to the receiving Cost Center by a non-capital suborder are to include the labor fringe benefits at the above rates. Both the performing Cost Center and the receiving Cost Center should budget the fully loaded (including fringe benefits) labor cost.



Duquesne Light Company

1997 Operating Budget Instructions

- Prepare Resource Summaries and complete review and approval process for budget submittal:
 - Group/Division Controllers are to ensure that the data entered into CBUD agree with the amounts reported on the Resource Summary.
 - Review and approval of the Resource Summary by the Group/Division Controller and Vice President are required.

- Deliver budget submittal:
 - The Resource Summary is to be delivered to the Corporate Budgeting Department in a confidential envelope by **Friday, December 20**.

- Budget Entry Form:
 - This form is provided as a worksheet for scheduling the monthly budget amounts for O&M expense, capital and Clearing & Other to reflect a monthly budget over the full 12 months of the year and to assist in data entry into the CBUD system.
 - The Budget Entry Form is available on diskette and can be obtained from your Group/Division Controller or the Corporate Budgeting Department (x6299 or x6176).
 - For Cost Centers with a large number of accounts, contact the Corporate Budgeting Department (x6299 or x6176) to use the mass budget data entry option.

Entry Of Cost Center Budget Data

Section I - Introduction

Cost center budgets will contain projected monthly costs for each cost center in the Company. For capital costs, a budget by cost element will be prepared. For expense, clearing and other accounts, the budget will be by cost element within activity.

Once a final budget has been determined, all data must be entered into the on-line budget system by each cost center. Procedures for utilizing this system are reviewed in the remainder of this chapter.

Section II - Sign-On Instructions

- To enter cost center budgets, select Production CICS from the Duquesne Light Main Menu.

```

KLSVSEL1                Duquesne Light Main Menu                More:
                        Help Desk is Available 24 Hours
                        Trouble Calls 8255                      Press PF10
Select sessions with an S or an action code.                    for Outage Information
  Session ID  Description                                     Status
-----
CICSP3      Production CICS Region3                          Available
CICST3      Test CICS Region3                                Available
CICSU3      User - Timekeeping TRAINING                      Available
TSOX        TSO                                              Available
TSO1        TSO on System 1                                  Available
IBMLINK     IBM Informational Network                        Available

Command ==>
SYS1/L1X9DC
Enter F1=Help F3=Exit F5=Refresh F9=Retrieve F10=Information
  
```

- Enter your userid and password. At the blank screen, type CBUD and press ENTER. The Cost Center Budget Entry Format screen will appear as shown below.

```

COST CENTER BUDGET ENTRY FORMAT

          - CAPITAL ONLY
          - O&M / CLEARING / OTHER

PLACE AN "X" NEXT TO TYPE OF BUDGET
DEPRESS ENTER KEY
  
```

3. Place an "X" next to either the "Capital Only" or "O&M Clearing Other" options and press ENTER. The screen shown below will appear. In either case you must indicate whether you are adding, revising or deleting a budget. If you selected "Capital Only", data may be entered on only the left side of the screen. If "O&M/Clearing/Other" was selected, data may be entered on the right side of the screen only.

```

COST CENTER BUDGET ENTRY FORMAT

          X   CAPITAL ONLY
            O&M / CLEARING / OTHER

          PLACE AN "X" NEXT TO TYPE OF BUDGET

          x   ADD A NEW COST CENTER BUDGET
          -   REVISE AN EXISTING COST CENTER BUDGET
          -   DELETE AN ENTIRE COST CENTER BUDGET

(IF CAPITAL SELECTED)          (IF O&M , CLEARING, OTHER SELECTED)
BUDGET YEAR 95                BUDGET YEAR
COST CENTER 123                INTER
COST ELEMENT 23                COST CENTER
BUDGET CATEGORY Z              COST ELEMENT
BUDGET CLASS 000                ACTIVITY
          PLACE AN "X" NEXT TO DESIRED FUNCTION
          ENTER ADDITIONAL INFORMATION
          ENTER "\BD" TO ACTIVATE SUPERSESSION DIALOG HERE ____
          DEPRESS ENTER KEY
    
```

4. If capital was selected the Budget Year (last two digits), cost center, and cost element must be entered. The screen will contain a "Z" in the Budget Category field and "000" in the Budget Class field. Do not enter any data in those fields. After the data have been entered, press the "ENTER" key. The following data entry screen will appear.

```

COST CENTER BUDGET ENTRY FORMAT (CAPITAL ONLY)
BUDGET YEAR 95
COST CENTER 123   COST ELEMENT 23   BUDGET CATEGORY Z   BUDGET CLASS 000

EMPLOYEE ENTERING

          (ENTER ALL AMOUNTS IN WHOLE DOLLARS)
          (ENTER AN "X" FOR ANY NEGATIVE COSTS)

MONTH   COST   NEG
JANUARY
FEBRUARY
MARCH
APRIL   10000
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER

TOTAL   10000
EQUAL
DEPRESS / ENTER FOR UPDATE & CONTINUE / PFS TO UPDATE & END
    
```

A2

The employee entering data will enter their employee number and then proceed to enter the cost data by month or, if the costs are to be spread evenly over twelve months, elect to equalize the costs. If costs are entered by month a total amount must also be entered. The computer will check to see that the detail monthly entries equal the total. An error message will be received if they do not. Negative amounts must be indicated by placing an "X" in the "NEG" column. Press the ENTER key after this screen is corrected. The same screen shown above will then reappear. The cost element should be changed and the data entry process repeated.

- If O&M Clearing/Other is selected the Budget Year, Intercompany Number (applicable to Beaver Valley costs only), cost center, cost element and activity must be entered. Only the first five digits of the activity will be entered. You do not have the option of budgeting at the seven digit activity level. After those data are entered, press the ENTER key. The following screen will appear.

FORMAT (FOR O&M / CLEARING / OTHER)		COST CENTER BUDGET ENTRY	
BUDGET YEAR 95			
COST CENTER 123	INTER 0	COST ELEMENT 10	ACTIVITY 92000 00
EMPLOYEE ENTERING			
			(ENTER ALL AMOUNTS IN WHOLE DOLLARS)
			(ENTER AN "X" FOR ANY NEGATIVE COSTS)
MONTH	COST	NEG	
JANUARY	2700		
FEBRUARY	2700		
MARCH	2700		
APRIL	2835		
MAY	2835		
JUNE	2835		
JULY	2835		
AUGUST	2835		
SEPTEMBER	2835		
OCTOBER	2845		
NOVEMBER	2845		
DECEMBER	2845		
TOTAL	33645		
EQUAL			
DEPRESS / ENTER FOR UPDATE & CONTINUE / PFS TO UPDATE & END			

Cost data must then be entered on the screen as described for capital costs in item 4 above. As with capital costs the next screen to appear will be the budget entry screen for which you just entered cost data with the amount fields reset to zeroes. The appropriate field can be replaced to enter cost data for the next account.

A3

Section III - Reviewing Budget Data

After cost center data have been entered, you have the ability to review on-line what has been entered.

Reviewing Capital Budget Data

Select System E Production CICS from the DLCo. Main Menu. Enter BDCP, the budget year (two digits), cost center and cost element. Press PF1 to view capital budget data for that account.

BDCP 95 421 10

Subsequent cost elements for capital cost elements for capital costs can be viewed by either pressing the PA1 key or re-entering the data above for a different cost element.

Quick Tip to Remember
On most keyboards the PA1 key is accessed by pressing [CTL] + [J].

Reviewing Costs Other Than Capital

To review cost center costs other than capital, enter BDOM, the budget year, cost center, intercompany number (generally "0"), cost element and activity and press PF1.

BDOM 95 421 0 10 57099

Additional screens can also be reviewed by depressing the PA1 key, but they will be in cost element order (i.e., all the cost element 10 entries would come first).

Quick Tip to Remember
On most keyboards the PA1 key is accessed by pressing [CTL] + [J].

Section IV - Revising A Budget

To revise budget data (either capital, expense, clearing or other), you would follow the instructions already given for accessing the system, but place an "X" next to "REVISE AN EXISTING COST CENTER BUDGET". After entering the other relevant data on the screen, the data you originally entered will then appear. That data can then be corrected by keying-over the incorrect data.

Section V - Deleting A Budget

To delete budget data (either capital, expense, clearing or other) place an "X" next to "DELETE AN ENTIRE COST CENTER BUDGET". You must specify an activity and cost element to delete (in other words, the cost centers budget can only be deleted on an account by account basis). After entering this information on the screen, the data originally entered will be removed from the budget file.

A4

Cost Center Budget Reports

Report #	Description
GMRBCST5	This report is intended to facilitate initial proofreading of budget entry. The report is divided into three sections: O&M, clearing and capital. Within each section, the primary sort is on the cost element. For example, all budget entries (O&M) with a cost element of 10 will print first. A total is provided for each section.
GMRBCST1	All cost element data are summarized and printed. No account information is provided. For example, all activities budgeted with a cost element of 10 will be summarized and printed as one line.
GMRBCST2	The greatest level of detail for each cost center is provided in this report. All O&M detail is shown on a separate page from clearing and other. Information is shown as cost element within budget activity. Totals are given for each activity and for O&M and clearing and other.
GMRBCST3	This report provides budgeted capital amounts by cost element for the cost center.
GMRBCST4	Reflected on this report, are the totals for O&M, clearing and other and capital. The detail for these totals is provided in reports #GMRBCST2 and #GMRBCST3.
GMRBCST6	To obtain unit level information, a section code must be utilized (see page 16). This report summarizes all budget activity within each applicable cost element for all cost centers that are a part of the requested unit. A total is printed for each cost center.
GMRBCST7	To obtain group level information a division code must be utilized (see page 16). This report provides the same information as report #GMRBCST6, but every cost center within the group and a total for the group are printed.
GMRBCST8	All budget data are shown as cost element within activity. Totals are provided by activity and for the entire cost center. All activities are printed in ascending order.
GMRBCST9	Cost element data for all cost centers within the unit are summarized. This report consists of four parts: O&M, clearing and other, capital and a summary.
GMRBCSTA	This report provides the same information as report #GMRBCST9, but on a group basis.

Generating Cost Center Budget Reports

To generate your own budget reports you must be authorized by a manager to execute the TSO budget Clist known as #BUDGLOG. If you have not been authorized to use the #BUDGLOG Clist you must complete two different forms. (See pages 31 and 32 for examples of the forms).

The first form is a Management Information Security Request Form. If you are creating a new userid, Check the block "BUDGUSER". For personnel with an existing userid check the block "Connect a userid to an access group" and insert "BUDGLOG" in "Access Group Name" block on the form. Obtain Manager signature and forward the Security Request Form to Data Security N3-DP.

Because the budget information is confidential a second authorization on the "Request for Access to General Ledger or Budget/Project Clist is required. Complete the form obtain appropriate signature and forward the form to: Manager, Financial Systems, Mail Drop 29-7.

The following procedure is used to sign-on the Time Sharing Option (TSO) or System F in order to generate budget reports:

1. To sign-on to TSO, select System F TSO 2 from the Duquesne Light Main Menu.
2. If the information is not already present, enter your Userid and Password in the appropriate fields. The Procedure field should be #BUDGLOG, as shown in the following screen:

```
----- TSO/E LOGON -----  
  
ENTER LOGON PARAMETERS BELOW:                RACF LOGON PARAMETERS:  
  
USERID    ----> GMRPRMG  
PASSWORD  ---->  
PROCEDURE ----> #BUDGLOG  
COST CTR  ----> 418  
SIZE      ----> 4096  
PERFORM   ---->  
COMMAND   ----> exit  
  
ENTER AN 'S' BEFORE EACH OPTION DESIRED BELOW:  
          -NOMAIL          -NONOTICE          -RECONNECT          -OIDCARD  
  
PF1/PF13 ==> HELP  PF3/PF15 ==> LOGOFF  PA1 ==> ATTENTION  PA2 ==> RESHOW  
YOU MAY REQUEST SPECIFIC HELP INFORMATION BY ENTERING A '?' IN ANY ENTRY FIELD
```

3. The following screen will appear. Press ENTER to proceed.

```

ICH70001I GMRPRMG LAST ACCESS AT 11:18:02 ON FRIDAY, NOVEMBER 10, 1995
IKJ56455I GMRPRMG LOGON IN PROGRESS AT 11:18:24 ON NOVEMBER 10, 1995
****
****          D U Q U E S N E   L I G H T   T S O   S Y S T E M          ****
****
                                     11/10/95 - 11:18:26
***

```

A Quick Tip To Remember

Whenever the screen displays three asterisks in a row like this, "****" press ENTER to continue.

4. The following screen will appear. Enter your cost center and press ENTER.

```

Enter your COST CENTER ---->  _

and press "ENTER" in order to continue...

* OR *

to EXIT, make NO ENTRY and press "ENTER" ...

F1=HELP      F2=SPLIT      F3=END      F4=RETURN      F5=RFIND      F6=RCHANGE
F7=UP        F8=DOWN       F9=SWAP     F10=LEFT      F11=RIGHT     F12=RETRIEVE

```

5. The following screen will appear. To request a budget report enter the number 1 in the ENTER YOUR SELECTION HERE ----> _ field. Your cursor should already be positioned on this field.

```

WELCOME TO THE                      PANEL: BUDGMAIN
                                     DUQUESNE LIGHT COMPANY
                                     BUDGET REPORT GENERATING SYSTEM
-----
WHAT WOULD YOU LIKE TO DO?

1. REQUEST A PROGRAM TO BE RUN FOR YOU
2. EXIT THIS APPLICATION

ENTER YOUR SELECTION HERE ---->  _

F1=HELP      F2=SPLIT      F3=END      F4=RETURN      F5=RFIND      F6=RCHANGE
F7=UP        F8=DOWN       F9=SWAP     F10=LEFT      F11=RIGHT     F12=RETRIEVE

```

6. The following screen will appear. Select option 3. Cost Center Budget Expenses by tabbing to option three, enter an "X" next to the option and press ENTER.

```

BUDGET REPORT GENERATING SYSTEM          PANEL: BUDGMEN1

ENTER AN "X" NEXT TO THE APPROPRIATE GROUP OF REPORTS:

1.  _ CAPITAL PROJECT BUDGET REPORTS
2.  _ CAPITAL PROJECT BUDGET REPORTS - ACTUAL VS BUDGET
3.  X _ COST CENTER BUDGET EXPENSES
4.  _ THE METHOD FOR GENERATING G/L REPORTS HAS CHANGED. CONTACT:
      R. GILLESPIE 6175, D. RUNNION 6145 OR B. FRIEND 6244
5.  _ ORIG. CAPITAL PROJECT BUDGET REPORTS (GENL. ACCTG. USE ONLY)
6.  _ PROPOSED PROJECTS FILE REPORTS
7.  _ ACCEPTED PROJECTS FILE REPORTS
8.  _ THE METHOD FOR GENERATING G/L REPORTS HAS CHANGED. CONTACT:
      R. GILLESPIE 6175, D. RUNNION 6145 OR B. FRIEND 6244

F1=HELP    F2=SPLIT    F3=END      F4=RETURN   F5=RFIND    F6=RCHANGE
F7=UP      F8=DOWN     F9=SWAP    F10=LEFT   F11=RIGHT   F12=RETRIEVE
  
```

7. The following screen will appear.

```

BUDGET REPORT GENERATING SYSTEM          PANEL: BUDG3
COST CENTER BUDGET EXPENSES

PLACE AN "X" NEXT TO THE DESIRED PROGRAM:

1.  _ (GMRBCST5)...INITIAL PROOFREADING / BALANCING REPORT
2.  _ (GMRBCST1)...COST CENTER - COST ELEMENT BUDGET REPORT
3.  _ (GMRBCST2)...COST CENTER BUDGET ACTIVITY / CLASS REPORT
4.  _ (GMRBCST8)...COST CENTER BUDGET ACTIVITY - ALL ACTIVITY
5.  _ (GMRBCST6)...COST CENTER - COST ELEMENT BY SECTION (UNIT)
6.  _ (GMRBCST9)...COST ELEMENT BY SECTION (UNIT)
7.  _ (GMRBCST7)...COST CENTER - COST ELEMENT BY DIVISION (GROUP)
8.  _ (GMRBCSTA)...COST ELEMENT BY DIVISION (GROUP)

F1=HELP    F2=SPLIT    F3=END      F4=RETURN   F5=RFIND    F6=RCHANGE
F7=UP      F8=DOWN     F9=SWAP    F10=LEFT   F11=RIGHT   F12=RETRIEVE
  
```

Options 1, 2, 3, 4

If you selected one of these options the following screen will appear.

```
BUDGET REPORT GENERATING SYSTEM          PANEL: BUDG4A
                                COST CENTER BUDGET EXPENSES          PROG:
GMRBCST5

1...ENTER ONE TO TEN COST CENTERS FOR YOUR REPORT SELECTION:

  1     2     3     4     5     6     7     8     9     10
  _ _ _ _ _ _ _ _ _ _

2...ENTER BUDGET YEAR HERE =====> _

F1=HELP   F2=SPLIT   F3=END   F4=RETURN   F5=RFIND   F6=RCHANGE
F7=UP     F8=DOWN    F9=SWAP  F10=LEFT  F11=RIGHT  F12=RETRIEVE
```

Enter from one to ten cost center codes. You may only enter cost centers which have been authorized for your Userid. If you enter an unauthorized cost center, the system will return with the message XXX - INVALID COST CENTER FOR XXXXXXXX - CALL x-6719 (where XXX is the authorized cost center you entered and XXXXXXXX is your user ID). Delete the invalid cost center number to continue.

Enter the budget year and press ENTER. You are now ready to print the report.

Options 5, 6

If you select option 5 or 6, the following screen will appear:

```
BUDGET REPORT GENERATING SYSTEM          PANEL: BUDG7A
                                COST CENTER BUDGET EXPENSES          PROG: GMRBCST6

ENTER THE FOLLOWING:  SECTION:  BUDGET YEAR:

                        _ _ _ _ _

F1=HELP   F2=SPLIT   F3=END   F4=RETURN   F5=RFIND   F6=RCHANGE
F7=UP     F8=DOWN    F9=SWAP  F10=LEFT  F11=RIGHT  F12=RETRIEVE
```

Enter the section code (a Listing of Section Codes is on page 25) and budget year and press ENTER. You are now ready to print the report.

B4

Options 7, 8

If you select option 7 or 8 the following screen will appear:

```
BUDGET REPORT GENERATING SYSTEM PANEL: BUDG7A
COST CENTER BUDGET EXPENSES          PROG: GMRBCST7

ENTER THE FOLLOWING:  DIVISION          BUDGET YEAR:

                        —              —

F1=HELP   F2=SPLIT  F3=END   F4=RETURN  F5=RFIND  F6=RCHANGE
F7=UP     F8=DOWN   F9=SWAP  F10=LEFT  F11=RIGHT F12=RETRIEVE
```

Enter the division code (a Listing of Division Codes is on page 26) and budget year and press ENTER.

Generating Reports - Printing A Report

There are three options associated with printing a report. The first option sends a printout to Woods Run where it will be forwarded to you in the mail. The second option allows you to send the hard copy to a local printer of your choice. The third option allows you to cancel the print request. The screen is as follows:

```

BUDGET REPORT  GENERATING SYSTEM          PANEL: BUDPRT
                   COST CENTER BUDGET EXPENSES          PROG: GMRBCST7

WHERE WOULD YOU LIKE THE REPORT TO BE PRINTED?

1. ON THE MAIN COMPUTER
2. ON YOUR TERMINAL PRINTER
3. CANCEL THIS REQUEST

ENTER YOUR SELECTION HERE =====> _

F1=HELP      F2=SPLIT      F3=END      F4=RETURN      F5=RFIND      F6=RCHANGE
F7=UP        F8=DOWN        F9=SWAP     F10=LEFT      F11=RIGHT     F12=RETRIEVE
    
```

If you select the first option "1. ON THE MAIN COMPUTER" the following screen will appear:

```

BUDGET REPORT  GENERATING SYSTEM          PANEL: BUDSEND2
                   COST CENTER BUDGET EXPENSES          PROG: GMRBCST7

WHERE WOULD YOU LIKE YOUR PRINTOUT MAILED TO?

SEND TO =====> _____
DEPARTMENT =====> _____
LOCATION =====> _____

F1=HELP      F2=SPLIT      F3=END      F4=RETURN      F5=RFIND      F6=RCHANGE
F7=UP        F8=DOWN        F9=SWAP     F10=LEFT      F11=RIGHT     F12=RETRIEVE
    
```

You must enter the information shown below:

SEND TO =====> The Name Of The Person Who Is To Receive The Report
DEPARTMENT =====> The Receiver's Department Name
LOCATION =====> The Receiver's Mail Drop

After inputting the appropriate information press ENTER. A job submittal message will appear as follows:

```
IKJ56274A JOB GMRPABC (JOB012345) SUBMITTED
***
```

Remember whenever you see the three asterisks *** press ENTER to continue.

If you select option *2. ON YOUR TERMINAL PRINTER* the following screen will appear. Enter the appropriate printer identification number and press ENTER.

```
BUDGET REPORT   GENERATING SYSTEM   PANEL: BUDPRID
                  COST CENTER BUDGET EXPENSES   PROG: GMRBCST5

PLEASE ENTER YOUR
  PRINTER IDENTIFICATION HERE ----> _____

NOTE: BE SURE TO SET YOUR PRINTER TO 88 LINES/PAGE.

F1=HELP      F2=SPLIT      F3=END      F4=RETURN      F5=RFIND      F6=RCHANGE
F7=UP        F8=DOWN       F9=SWAP     F10=LEFT      F11=RIGHT     F12=RETRIEVE
```

C2

A job submittal message will appear as follows:

```
IKJ56274A JOB GMRPABC (JOB012345) SUBMITTED
***
```

To cancel the print request altogether, simply select option *3. CANCEL THIS REQUEST*.

Note: Any time your are using TSO, if there is no communication between you and the terminal for twenty minutes, you will automatically be logged off System F.

SECURITY REQUEST FORM

(Rev. 11-85)

DUQUESNE LIGHT COMPANY
MANAGEMENT INFORMATION SERVICES UNIT

Date Requested	Date Required
----------------	---------------

USER/REQUESTER INFORMATION:

First Name		Middle Name		Last Name	
Phone Ext.	Mail Drop	Cost Center	Employee No.	Consultant's Company Name (if applicable)	

IF APPLICABLE:

USERID or GROUPID

TYPE OF REQUEST:

<input type="checkbox"/> Create a USERID	TO USE:
<input type="checkbox"/> Delete a USERID	
<input type="checkbox"/> Reinstate a USERID	

<input type="checkbox"/> Connect a USERID to an ACCESS GROUP	GROUP:
<input type="checkbox"/> Remove a USERID from an ACCESS GROUP	GROUP:

<input type="checkbox"/> APPLICATION ACCESS	Application Name	Access Function

<input type="checkbox"/> ACCESS TO: FILE, TRANSACTION, OR OTHER SPECIAL ITEM	Name of Item or Profile	Access Requested

<input type="checkbox"/> ADD A GROUP OR PROFILE	Group/Profile Name	Initial Access Levels and/or Users

<input type="checkbox"/> OTHER REQUEST TYPE		

Reason/Explanation: _____

MANAGER or DATA OWNER APPROVALS

Signature	Title	Date
Supr/Mgr		
Data/Application Owner		
Implemented By:		

(Instructions on reverse side of this form)
For assistance, call x8125, 8155, 8378

Forward completed original form to **DATA SECURITY**, Mail Drop - N3-DP
Form may be faxed to ext. 8538 and original mailed to Data Security

C3

INSTRUCTIONS

A separate form is to be completed for each request.

A date must be entered in the "DATE REQUESTED" and "DATE REQUIRED" box.

Form must be signed by user/requester's immediate supervisor and then approved by the appropriate data/group owner.

Form may be faxed to ext. 8538, but the original must also be mailed to Data Security, N3-DP.

USER/REQUESTER INFORMATION:

- This section must be completed for all requests.
- Enter USERID or GROUPID for all requests except "CREATE A USERID" (in this case Data Security will assign the USERID).

TYPE OF REQUESTS:

CREATE A USERID—To use for: The following items may be listed in this box:

- | | |
|------------|---------------------------------------------|
| • CICS | Online systems and transactions |
| • TSO | Time Sharing/Batch Applications |
| • NOMAD | Nomad Report Writing |
| • BUDGUSER | Print Budget Reports |
| • PREQUER | Print Purchase Requisitions/Purchase Orders |
| • BOOKUSER | BookMaster Document System |

CA

APPLICATION ACCESS:

- List application name (i.e., Timekeeping, MRF, etc.)
- List function you are to perform (Timekeeper, Cost Center Manager, etc.) along with any restrictions (i.e. Cost Center, Money Amount, etc.)

ACCESS TO FILE, TRANSACTION, OR SPECIAL ITEM:

- List item or profile, if known, and the type of access required (i.e. read, update, alter)

ADD A GROUP OR PROFILE:

- List group name and users to be connected, if any; or
- List new profile (for dataset, transaction, resource) along with universal access (i.e., none, read, update, alter)

OTHER REQUEST TYPE:

- Any request that does not fit into the above categories, list here.

REASON: State reason for request here.

For assistance, call x8125, x8155, x8378
FAX: x8538

Revised 6/14/96

Request For Access To General Ledger Information or Budget/Project CLIST

Indicate below the type of access requested:

Indicate the Type of Access Requested:

Cost Center Reports

On-Line Access to the General Ledger System

Access to TSO Budget CLIST #Budglog

Name:

First / Middle Initial / Last

User ID:

Job Title:

Organization:

Group / Unit / Department / Section

Company Address:

Telephone Extension / Mail Drop / Cost Center / Employee Number

Outside Company Name:

Reason For Request:

Data To Be Accessed:

From Account Distribution:

Intercompany / Cost Center / Cost Element / Activity / Work Order

To Account Distribution:

Intercompany / Cost Center / Cost Element / Activity / Work Order

NOTE: If data access is only necessary for costs charged through the work order field (CO, JO, etc.), specify the specific work order number(s) or "all work orders".

When Should Access To The System Expire:

I have read the Computer-Based Data Security and the Computer-Based Data User Company policies and agree to comply with their provisions. I will notify the Financial Systems Department when access to the specified data is no longer required. I will only access information to which I am authorized and will maintain its confidentiality.

Signatures:

Initiator / Date

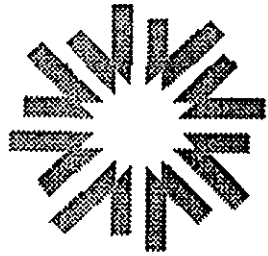
Department Head / Date

Unit Head / Date

Manager, Financial Systems Department / Date

C5

Mail The ORIGINAL Of This Request To: Manager, Financial Systems Department - Mail Drop 9-418



Duquesne Light Company

1997 Capital Budget Instructions

November 11, 1996



1997 Capital Budget Instructions

- **Milestones:**

<u>Milestone</u>	<u>Begin</u>	<u>End</u>
Complete Project Detail Consistent With SBU Plan	-	NOV 11
Coordinate Capital Resource Requirements With Other Departments	NOV 11	NOV 15
Complete Project Detail On Electronic Spreadsheet	NOV 15	NOV 22
Prepare Executive, Resource And Strategy Summaries	NOV 15	NOV 22
Complete Review And Approval Process For Budget Submittal	NOV 25	NOV 29
Complete Data Entry Into PBUD	NOV 25	NOV 29
Deliver Budget Submittal	NOV 29	DEC 3
Validate Submittals	DEC 3	DEC 5

- The 1997 Capital Budget for each Group/SBU, approved by the appropriate senior management, is to be received by Corporate Budgeting no later than **Tuesday, December 3.**
- The Capital Authorization Manual (CAM) Release 2.0 defines the policies and procedures for capital budgeting. Budget submittals must comply with the CAM.
- The following items are to be submitted to Corporate Budgeting:
 - Resource Summary (attached).



Duquesne Light Company

1997 Capital Budget Instructions

- An Executive Summary is required for each project over \$100,000 and for each program (attached).
- Capital project detail on an electronic spreadsheet (a diskette of the submittal format has been provided to each Group/Division Controller).
- Capital expenditure strategy schedules (attached).
- In addition, data entry into the capital project budgeting system (PBUD) is to be completed by **Friday, November 29**. Entry of data into PBUD may begin on **Monday, November 18**.
- The Capital Budget is to be prepared on a commitment (i.e., total project cost) basis:
 - The Capital Budget, approved by the Board of Directors, establishes funding commitments, expenditure levels and an appropriation of funds.
 - Capital expenditure projections for 1997, 1998, 1999 and thereafter should be consistent with the SBU Plan submittals.
 - An approved capital project authorization request (CAR) is required prior to funds being expended on any project. No funds can be expended until the prerequisite economic review and approval process has been completed for each project. Full project authorization occurs on an individual project basis through the CAR process.



1997 Capital Budget Instructions

- The Capital Budget is subject to the following guidelines:
 - A commitment based Capital Budget requires the identification of individual projects, including the full amount of funds committed and the timing of projected expenditures. Specifically, the following information is required:
 - * New project funding requests:
 - > Total project commitment.
 - > Estimated expenditures for 1997, 1998, 1999 and after 1999.
 - * Projects that were previously approved or that are expected to be approved prior to January 1, 1997 that will not be completed until after December 31, 1996 ("carry-ins"):
 - > Total amount authorized by an approved CAR (approved CARs for multi-work order projects).
 - > Budget 1996 carry-ins using 1996 project numbers (1996 work orders will not be moved from 1996 project numbers to 1997 project numbers).
 - > Total expenditures prior to 1996.
 - > Estimated expenditures for 1996, 1997, 1998, 1999 and after 1999.
 - > The total commitment, less projected expenditures through December 31, 1996, represents the remaining balance to be expended or the carry-in into 1997.



1997 Capital Budget Instructions

- Projects budgeted in the 1996 Capital Budget which are not approved and authorized through the CAR process prior to January 1, 1997 are deemed to be void. To be initiated during 1997, these projects must be submitted as new projects in the 1997 Capital Budget.
- All capital projects are to be included in the Capital Budget:
 - * Capital projects include carry-in and anticipated CARs, engineering orders and job orders. Blanket authorities are no longer acceptable. Separate Executive Summaries are to be prepared for these costs and project budgets are to be based on the data in the Executive Summaries.
 - * Individual projects for stations operated by others should be included.
 - * Assume all projects are to be financed with Duquesne Light funds, compute the commitment and determine the timing of the expenditures.
- Projects submitted in the 1997 Capital Budget are to be supported by appropriate documentation. Specifically, an Executive Summary (as described in the CAM) is required for each of the following:
 - * New projects greater than \$100,000.
 - * Revisions to previously approved projects resulting in a new total cost greater than \$100,000 for which an Executive Summary was not previously prepared or for which an Executive Summary was previously prepared, but requires updating to reflect changes in project scope, timing or cost.



1997 Capital Budget Instructions

- * Failure to provide an Executive Summary in compliance with the CAM may result in the project being excluded from the Capital Budget presentation.

- The project Executive Summary should contain the following six sections (a detailed description is in the CAM):
 - Recommendation - A brief description of the project and the reason why the project is needed.
 - Background - Sufficient background information to define the project in terms of need, purpose, function and benefits including the project type.
 - Alternatives - A summary of the possible alternatives, the feasibility of each alternative including its opportunities and risks and the reasons for selecting the chosen alternative.
 - Cost/Benefit Summary - Benefits of the project in relation to the costs and the alternatives. Benefits should be quantified wherever possible in terms of financial results, Corporate or Department performance measures or action programs.
 - Funds Required - The total project commitment required, expected timing of expenditures and projected in-service date.
 - Project Control Responsibility - The individual who will be responsible for project control.



1997 Capital Budget Instructions

- Project costs are to be fully loaded costs. The following costs are to be included (cost rates are projections based on the 1997-99 SBU Plan):
 - Construction overhead (CO1) rates are as follows:

Group	Percentage Rates		
	1997	1998	1999
Power Supply	4.0	3.5	6.2
Customer Operations - Customer Services	29.4	29.9	30.6
Nuclear	1.5	1.5	1.9
Customer Operations - Administrative Services	1.5	1.5	1.9
Marketing & Corporate Performance	1.5	1.5	1.9
Finance	1.5	1.5	1.9
Legal & External Affairs	1.5	1.5	1.9

- General wage increase - 3% effective October 1, 1997.
- Labor fringe benefit rates to be applied to all labor dollars:

	Percentage Rates		
	1997	1998	1999
Misc. Employee Labor Fringe Benefits (CE 50)	17.3	17.3	17.3
Pension Costs (CE 60)	6.5	6.5	6.5
Social Security & Unemployment Taxes (CE 70)	8.0	8.0	8.0



Duquesne Light Company

1997 Capital Budget Instructions

- AFUDC - 7.3% per year.
- Inventory overhead costs (purchasing & warehousing):
 - * SBUs other than Nuclear - 11% for materials, 2% for outside services. All materials and outside services costs are subject to these rates (Nuclear is 35% per line item).
- Sales tax - 7% for materials and outside services purchased in Allegheny County, 6% for other counties.
- Transportation rates based on 2,024 chargeable hours per vehicle per year are as follows:

Vehicle Class	Projected Hourly Rates	
	Direct Cost	Capital Cost
Cars	2.59	0.17
Light Trucks	3.24	0.32
Medium Trucks	5.58	0.66
Aerial Trucks	12.05	1.98
Heavy Trucks	18.14	3.16
Small Trailers	1.58	0.27
Large Trailers	2.11	0.45
Cranes	13.33	3.71
Tractors	3.42	0.74
Compressors	1.23	0.72



1997 Capital Budget Instructions

- Recoveries which reduce projected expenditures are to be included as follows:
 - Contributions in aid of construction (CIAC):
 - * Projected commitments and expenditures for each project should be net of billable CIAC. Billable CIAC will not be budgeted at the Corporate level.
 - Insurance recoveries that are expected to be received should be reflected in the projected expenditures.
- Completion of forms:
 - Resource Summary (attached):
 - * Source data are on the capital project detail on the electronic spreadsheet on diskette.
 - Strategy summary:
 - * Strategies are to be consistent with the September Management Planning Conference presentation.
 - * Totals for commitment and expenditures are to agree with the Resource Summary.
 - Program Executive Summary (attached):
 - * Recommendation - Why is the program necessary?



1997 Capital Budget Instructions

- * Background - What is the nature and scope of the program?
- * Alternatives - What alternatives were considered? What opportunities exist? What risks are being assumed, including the "do nothing" alternative?
- * Cost/Benefit Summary - Is the program mandatory or economically justified? What are its volumes, unit costs and total costs? What are the tangible and/or intangible benefits?
- * Funds Required - Are all funds required in the annual budgets? If not, how will funding be obtained?
- * Project Control Responsibility - Who are the accountable manager(s) for the program?
- * Approval - Group/Division Controller and Vice President approval is required.

• **Completion of Capital Project Detail:**

<u>Field Name</u>	<u>Field Description</u>
Unit (Nuclear Only)	1 = Unit #1, 2 = Unit #2 , 3 = Common.
Project Number	Budget Project Number. Six digit number having the first two digits equal to the year the project was opened. The third digit designates the group. In some cases the fourth digit is also designated contact Corporate Budgeting for additional direction.
SBU	Strategic Business Unit. S = Support, T = T&D, N = Nuclear Generation, F = Fossil Generation.
Project Type (Proj. Type)	MAN = Mandatory non emergency, ECO = Economic (only two options allowed)
Positive NPV	Positive net present value in dollars (Economic Projects Only).
New/Carry-in Project (N C)	N = New, C = Carry-in, X = Annual Activity Based Funding.
Project Title	Budget Project Title.
Company Activity (Co. Act.)	Company Activity Letter.
Secondary Category (Sec. Cat.)	Secondary Category Letter.
Total Commit.	Total Project Commitment in the 1997 Proposed Capital Budget. (Equals the Sum of the Prior to 1996, Estimated 1996 and the Projected Expenditures for 1997, 1998, 1999, and After 1999.)
Actual Expenditure Prior to 1996	Expenditures Prior to 1996.
Estimated 1996 Expenditures	Estimated Expenditures for 1996.
Estimated 1997 Expenditures	1997 Proposed Budget.
Estimated 1998 Expenditures	1998 Proposed Budget.
Estimated 1999 Expenditures	1999 Proposed Budget.
Estimated Expenditures After 1999	Budget Proposed for after 1999.
Project AFUDC	AFUDC included in the Total Project Commitment.
Project AFUDC for 1997	AFUDC included in the 1997 Expenditure Budget.
Project CO 1	CO 1 included in the Total Project Commitment.
Project CO 1 for 1997	CO 1 included in the 1997 Expenditure Budget.
Straight Time Labor	Straight Time Labor in the Total Project Commitment.
Straight Time Labor for 1997	Straight Time Labor in the 1997 Expenditure Budget.
Overtime Labor	Overtime Labor in the Total Commitment.
Over time Labor for 1997	Overtime Labor in the 1997 Expenditure Budget.
Credits	Indicate Credits included in Project Budget.
Credits for 1997	Indicate Credits included in the 1997 Expenditure Budget.
Credit Type	C = Credit in Aid Of Construction, I = Insurance, O = Other.
Date In Service	Date project is expected to be placed in service. (Enter "spread" for activity based projects. JO's, quarterlies)

Note: All amounts are to be presented in thousands of dollars.

1997 Capital Budget

Form 2 Project Category Designations Codes

Notify Corporate Budgeting if a project does not follow the table below.

Organization	Strategic Business Unit (SBU)	SBU Primary Activity
Cust. Ops. - Adm.	Support	Support
Marketing & Corp. Perf.	Support	Support
Finance	Support	Support
Legal	Support	Support
Cust. Ops. - Cust. Serv.	T & D	Transmission & Distribution
Nuclear	Nuclear Gen.	Generation
Power Supply	Fossil Gen.	Generation
Other	Support	Support

One of the activities below should be identified for each project by placing the appropriate letter in a field titled "Company Activity"

Letter	Company Activities
A	Customer Service Installation
B	Municipal Improvements
C	Distribution Lines and Substations
D	Transmission
E	Elrama
F	Cheswick
G	Fossil Stations Operated By Others
H	Beaver Valley Unit # 1
I	Beaver Valley Unit # 2
J	Beaver Valley Common
K	Perry
L	General Appropriations
M	Clean Air Act Compliance
N	Residual Waste Act
O	Wk. Mgt./Ass. Act.
P	Reactivation Project

Strategic Business Unit Sort

The categories below apply to General Capital Projects and need not be identified for projects with Company Activities of 'M', 'N', 'O', or 'P'

One of the Categories below should be identified for each Generation project by placing the appropriate letter in a field titled "Secondary Category"

One of the Categories below should be identified for each Trans. & Dist. project by placing the appropriate letter in a field titled "Secondary Category"

One of the Categories below should be identified for each Support project by placing the appropriate letter in a field titled "Secondary Category"

Secondary Categories for Generation

Letter	Category
a	System Reliability SOBO
b	System Reliability DLC
c	NRC, IMP FEMA, Other Mandated
d	Safety, Health, OSHA
e	Environmental Protection
f	Equipment Replacement
g	Job Orders (Projects Under \$50,000)
h	Cost Reduction

Secondary Categories for T & D

Letter	Category
e	Environmental Protection
m	Customer Service/Line Maintenance
n	Customer Service Installations
o	Substation Installation
p	Transformers & Meters
q	Substation Rehabilitation Program
r	Municipal Improvements
s	Transportation, Work Equipment
t	Job Orders (Projects under \$50,000)
y	Facilities Renovation

Secondary Categories For Support

Letter	Category
e	Environmental Protection
x	MIS Equipment Replacement
y	Facilities Renovation
z	Job Orders (Projects under \$50,000)

1997 Capital Budget

Form 2

Project Category Designations Codes

Code	Activity Name	Budget Class	Budget Category	Code	Activity Name	Budget Class	Budget Category
L	General Appropriations	03.2	G	C	Distribution Lines and Substations	50.2	D
L	General Appropriations	05.2	G	C	Distribution Lines and Substations	51.1	D
G	Fossil Stations Operated By Others	06.2	G	C	Distribution Lines and Substations	51.2	D
L	General Appropriations	07.2	G	C	Distribution Lines and Substations	52.2	D
E	Elrama	08.1	G	C	Distribution Lines and Substations	53.2	D
E	Elrama	08.2	G	A	Customer Service Installation	53.3	D
G	Fossil Stations Operated By Others	10.2	G	A	Customer Service Installation	53.4	D
F	Cheswick	11.1	G	C	Distribution Lines and Substations	54.2	D
F	Cheswick	11.2	G	C	Distribution Lines and Substations	54.4	D
H	Beaver Valley Unit # 1	12.2	G	A	Customer Service Installation	55.4	D
G	Fossil Stations Operated By Others	13.2	G	A	Customer Service Installation	56.4	D
G	Fossil Stations Operated By Others	14.2	G	L	General Appropriations	57.8	D
G	Fossil Stations Operated By Others	15.2	G	L	General Appropriations	58.8	D
J	Beaver Valley Unit # 2	18.2	G	A	Customer Service Installation	59.4	D
K	Perry	17.2	G	A	Customer Service Installation	60.4	D
I	Beaver Valley Common	18.2	G	A	Customer Service Installation	61.3	D
D	Transmission	20.1	T	A	Customer Service Installation	62.3	D
D	Transmission	20.2	T	A	Customer Service Installation	63.3	D
D	Transmission	21.1	T	A	Customer Service Installation	63.4	D
D	Transmission	21.2	T	A	Customer Service Installation	64.3	D
D	Transmission	23.2	T	C	Distribution Lines and Substations	65.2	D
D	Transmission	24.2	T	C	Distribution Lines and Substations	66.2	D
D	Transmission	26.1	T	C	Distribution Lines and Substations	67.2	D
D	Transmission	29.2	T	C	Distribution Lines and Substations	68.2	D
D	Transmission	30.1	T	A	Customer Service Installation	68.3	D
D	Transmission	30.2	T	A	Customer Service Installation	68.4	D
D	Transmission	31.2	T	L	General Appropriations	68.8	D
D	Transmission	32.1	T	L	General Appropriations	70.2	M
D	Transmission	32.2	T	L	General Appropriations	71.2	M
D	Transmission	33.1	T	L	General Appropriations	72.2	M
D	Transmission	33.2	T	L	General Appropriations	73.2	M
D	Transmission	34.1	T	L	General Appropriations	75.2	M
D	Transmission	34.2	T	L	General Appropriations	76.1	M
D	Transmission	35.1	T	L	General Appropriations	76.2	M
D	Transmission	35.2	T	L	General Appropriations	76.3	M
D	Transmission	38.1	D	L	General Appropriations	77.2	M
C	Distribution Lines and Substations	38.1	D	L	General Appropriations	78.2	M
C	Distribution Lines and Substations	38.2	D	L	General Appropriations	79.2	M
C	Distribution Lines and Substations	40.1	D	L	General Appropriations	80.2	M
C	Distribution Lines and Substations	41.1	D	L	General Appropriations	81.8	M
C	Distribution Lines and Substations	41.2	D	L	General Appropriations	82.6	A
C	Distribution Lines and Substations	42.1	D	L	General Appropriations	83.8	A
C	Distribution Lines and Substations	44.2	D	L	General Appropriations	84.8	A
B	Municipal Improvements	45.5	D	L	General Appropriations	85.8	A
C	Distribution Lines and Substations	46.2	D	L	General Appropriations	93.9	P
C	Distribution Lines and Substations	47.2	D	L	General Appropriations	94.9	P
C	Distribution Lines and Substations	48.1	D	L	General Appropriations	96.9	P
C	Distribution Lines and Substations	48.2	D	L	General Appropriations	99.9	P
C	Distribution Lines and Substations	49.1	D	M	Clean Air Compliance	N/D	P
C	Distribution Lines and Substations	49.2	D	N	Residual Waste Act	N/D	P
C	Distribution Lines and Substations	50.1	D	O	Wk. Mgt/Ass. Act.	N/D	P
				P	Reactivation Projects	N/D	P

Item No. _____
 Page 57 of 68
 C-3

DUQUESNE LIGHT COMPANY
1997 Capital Budget

Nuc. Project Proj. NPV N Project
Unit Number SBU Type Dollars C Title
If this line is deleted the formulas used in this spread sheet will be distorted

Co. Act.	Sec. Cat.	Total Commit.	Actual Prior To Dec 95	Estimated Expenditures				Total AFUDC	1997 AFC	Total CO1	1997 CO1a	Total Str.	1997 Str.	Total Over-time	1997 Over-time	Total Credit1	1997 Credit2	Type Credit	Inservice Date
				1996	1997	1998	1999					AR 98	Labor1	Labor2	Labor2	Labor4			

1997 Capital Budget

Major Capital Projects By Capital Expenditure Strategy

SBU/Group -- _____

(\$ Millions)

Strategy & Major Projects	Total Commitment	Projected Expenditures				
		Before 1997	1997	1998	1999	After 1999
Strategy 1:						
(LIST MAJOR PROJECTS)						
Other						
Total						
Strategy 2:						
(LIST MAJOR PROJECTS)						
Other						
Total						
Strategy 3:						
(LIST MAJOR PROJECTS)						
Other						
Total						

**1997 Capital Budget
Resource Summary
SBU/Group -- Finance & Other
(\$ Thousands)**

		<u>Total Commitment</u>	<u>Projected Expenditures</u>				
			<u>1997</u>		<u>1998</u>	<u>1999</u>	<u>After 1999</u>
			<u>Carry-Ins</u>	<u>New Projects</u>			
• Expenditures:							
- 1997 Capital Budget	(A)	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
- SBU Plan	(B)	<u> </u>	<u> </u>	<u>1,175</u>	<u>995</u>	<u>930</u>	<u> </u>
Variance	(A)-(B)	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
- Work Management/Project Accounting 1997 Capital Budget	(A)	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
- SBU Plan	(B)	<u> </u>	<u> </u>	<u>4,000</u>	<u> </u>	<u> </u>	<u> </u>
Variance	(A)-(B)	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
- GIS 1997 Capital Budget	(A)	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
- SBU Plan	(B)	<u> </u>	<u> </u>	<u>3,000</u>	<u>4,000</u>	<u>3,000</u>	<u> </u>
Variance	(A)-(B)	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

• Submitted By:

M. S. Daday Date
Assistant Treasurer

• Approved By:

G. L. Schwass Date
Senior Vice President & Chief Financial Officer

1997 Capital Budget
Resource Summary
SBU/Group -- Legal & External Affairs
(\$ Thousands)

• **Expenditures:**

- 1997 Capital Budget
- SBU Plan
- Variance

(A)
 (B)
 (A)-(B)

• **Submitted By:**

V. L. O'Hare
 Legal Administrator

Date

• **Approved By:**

V. A. Roque
 Vice President & General Counsel

Date

Total Commitment	Projected Expenditures					After 1999
	1997		Total	1998	1999	
	Carry-Ins	New Projects				
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			70	65	75	
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**1997 Capital Budget
Resource Summary
SBU/Group -- Marketing & Corporate Performance
(\$ Thousands)**

• Expenditures:

- 1997 Capital Budget (A)
- SBU Plan (B)
- Variance (A)-(B)

• Submitted By:

R. A. Kinder
Controller, Operations Date

• Approved By:

W. J. DeLeo
Vice President, Marketing & Corporate Performance Date

Total Commitment	Projected Expenditures					
	1997			1998	1999	After 1999
	Carry-Ins	New Projects	Total			
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	6,550	5,850	5,250	_____
_____	_____	_____	_____	_____	_____	_____

1997 Capital Budget
 Resource Summary
 SBU/Group -- Nuclear
 (\$ Thousands CAPCO)

		Projected Expenditures					After 1999
		Total Commitment	1997		1998	1999	
			Carry-Ins	New Projects			
• Expenditures:							
- Beaver Valley Unit 1	(A)						
- SBU Plan	(B)			5,382	2,530	6,560	
- Variance	(A)-(B)						
- Beaver Valley Unit 2	(A)						
- SBU Plan	(B)			3,427	5,200	3,607	
- Variance	(A)-(B)						
- Beaver Valley Common	(A)						
- SBU Plan	(B)			8,809	12,358	6,820	
- Variance	(A)-(B)						
- Beaver Valley - Total	(A)						
- SBU Plan	(B)			17,618	20,088	16,987	
- Variance	(A)-(B)						
- Perry	(A)						
- SBU Plan	(B)			50,524	7,198	21,099	
- Variance	(A)-(B)						

Submitted By:

R. E. Duckworth _____ Date
 Controller, Nuclear

Approved By:

J. E. Cross _____ Date
 Senior Vice President & Chief Nuclear Officer

**1997 Capital Budget
Resource Summary
SBU/Group -- Nuclear
(\$ Thousands *DLC*)**

		<u>Total Commitment</u>	<u>Projected Expenditures</u>				<u>After 1999</u>	
			<u>Carry-Ins</u>	<u>1997</u>		<u>1998</u>		<u>1999</u>
				<u>New Projects</u>	<u>Total</u>			
• Expenditures:								
- Beaver Valley Unit 1	(A)							
- SBU Plan	(B)				2,558	1,202	3,118	
Variance	(A)-(B)							
- Beaver Valley Unit 2	(A)							
- SBU Plan	(B)				471	714	498	
Variance	(A)-(B)							
- Beaver Valley Common	(A)							
- SBU Plan	(B)				2,697	3,784	2,088	
Variance	(A)-(B)							
- Beaver Valley - Total	(A)							
- SBU Plan	(B)				5,728	5,728	5,700	
Variance	(A)-(B)							
- Perry	(A)							
- SBU Plan	(B)				6,942	989	2,899	
Variance	(A)-(B)							

Submitted By:

R. E. Duckworth
Controller, Nuclear

Date

Approved By:

J. E. Cross
Senior Vice President & Chief Nuclear Officer

Date

**1997 Capital Budget
Resource Summary
SBU/Group -- Power Supply
(\$ Thousands)**

	Total Commitment	Projected Expenditures					
		Carry-Ins	1997		1998	1999	After 1999
			New Projects	Total			
• Expenditures:							
• 1997 Capital Budget	(A)						
• SBU Plan	(B)			27,876	37,837	24,619	
• Variance	(A)-(B)						
• Insurance Recovery Included In Above							
• Significant Projects:							
• General Capital							
• Clean Air Act Amendment							
• Residual Waste Act							
• Phillips/Brunot Island Reactivation							
• Total Other							
• Total 1997 Capital Budget							

Submitted By:

A. F. Pekny
Controller, Power Supply

Date

Approved By:

G. R. Brandenberger
Vice President, Power Supply

Date

DUQUESNE LIGHT COMPANY

G. General

4. Supply summaries of the utility's projected operating and capital budgets for the two calendar years following the end of the base year.

Response:

Operating Budgets - Page 2 of this Item is a summary of the 1997 and 1998 Operating Budgets. Monthly FERC account budgets for these years are provided on pages 4 through 13.

It should be noted that Duquesne Light's budgets are not prepared by FERC account. For the 1997 and 1998 budget projections included in this filing, line items were directly assigned to FERC accounts when known and other line items were allocated based on historical data or other means.

Capital Budgets - Page 3 of this Item is a summary of the 1997 and 1998 Capital Budgets.

PROJECTED OPERATING BUDGETS
(Thousands of Dollars)

	<u>1997</u>	<u>1998</u>
OPERATING REVENUES	\$1,132,646	\$1,164,704
OPERATING EXPENSES		
O&M Expenses	546,752	568,727
Depreciation & Amortization	245,717	280,044
Taxes Other Than Income	81,421	85,857
Income Taxes	100,241	103,215
Deferred Income Taxes	(59,092)	(85,532)
Amort. Of Def. Inv. Tax Credit	(8,404)	(8,703)
	<u>906,635</u>	<u>943,608</u>
OPERATING INCOME	<u>\$226,011</u>	<u>\$221,096</u>

NOTE: MONTHLY DETAIL BY FERC ACCOUNT IS ATTACHED ON PAGES 4 THROUGH 13 .

PROJECTED CAPITAL BUDGETS
(Thousands of Dollars)

	1997	1998
PRODUCTION PLANT		
Steam Production		
Cheswick	\$7,650	\$16,567
Eirama	11,551	7,383
Eastlake	666	2,699
Sammis	1,887	1,152
Mansfield	2,130	5,401
Brunot Island	1,155	4,000
Phillips	886	940
Total Steam Production	<u>\$25,925</u>	<u>\$38,142</u>
Nuclear Production		
Beaver Valley Unit #1	\$2,770	\$4,118
Beaver Valley Unit #2	290	1,273
Beaver Valley Common	5,233	2,959
Perry Plant	4,846	989
Total Nuclear Production	<u>\$13,139</u>	<u>\$9,339</u>
Total Production Plant	<u>\$39,064</u>	<u>\$47,481</u>
TRANSMISSION PLANT	<u>\$1,289</u>	<u>\$1,261</u>
DISTRIBUTION PLANT		
Customer Services Installations	13,686	13,386
Municipal Improvements	2,135	2,088
Lines and Substations	30,461	29,792
General Distribution	9,221	9,019
Total Distribution Plant	<u>\$55,503</u>	<u>\$54,285</u>
GENERAL PLANT	<u>\$16,144</u>	<u>\$10,973</u>
TOTAL CAPITAL EXPENDITURES	<u><u>\$112,000</u></u>	<u><u>\$114,000</u></u>

**OPERATING BUDGET
REVENUE BY FERC ACCOUNT
Year Ended 12/31/97 \$(000)**

FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	
OPERATING REVENUES														
ELECTRIC SERVICE REVENUES														
RESIDENTIAL SALES	440	36,091	35,126	32,802	29,106	28,932	30,116	35,684	38,902	33,032	27,466	31,015	34,759	390,033
COMMERCIAL SALES	442	36,059	36,655	36,126	36,554	39,214	40,243	44,002	43,169	44,355	40,395	41,302	39,378	477,672
INDUSTRIAL SALES	442	15,954	16,119	16,804	15,262	15,176	15,978	16,686	17,791	16,221	15,784	15,758	15,956	193,469
PUB. ST. & HWY LIGHTING	444	1,360	1,361	1,361	1,365	1,366	1,367	1,366	1,366	1,367	1,366	1,366	1,363	16,374
SALES FOR RESALE	447	76	72	67	63	61	73	80	97	99	61	61	67	677
TOTAL ELECTRIC SERVICE REVENUES		89,540	89,533	86,960	82,352	84,749	87,777	96,016	101,345	95,074	85,052	89,502	91,523	1,061,425
OTHER ELECTRIC REVENUES														
LATE PAYMENT CHARGES	450	360	360	350	331	342	354	395	406	383	343	361	369	4,356
MISC. SERVICE REVENUES	451	74	74	74	74	74	74	74	74	74	74	74	74	868
RENT FROM ELECTRIC PROPERTY	454	572	572	572	572	572	572	572	611	611	572	572	571	6,941
OTHER ELECTRIC REVENUES	456	1,790	1,595	1,561	1,736	1,572	1,654	1,746	1,906	2,940	2,361	1,614	1,665	22,162
OFF-SYSTEM SALES REVENUES	447	2,977	1,526	1,611	1,346	1,406	1,672	1,621	1,649	0	0	1,433	1,629	16,674
TOTAL OTHER ELECTRIC REVENUES		5,773	4,129	4,166	4,061	3,966	4,326	4,406	4,650	4,006	3,350	4,054	4,308	51,221
TOTAL OPERATING REVENUES		85,313	93,662	91,148	86,413	88,715	92,103	102,426	106,995	99,062	88,402	93,556	95,831	1,132,646

OPERATING BUDGET
OPERATING EXPENSES BY FERC ACCOUNT
Year Ended 12/31/97 \$(000)

FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
OPERATING EXPENSES OPERATION.													
POWER PRODUCTION													
500	467	463	656	470	468	515	480	472	500	470	469	612	6,242
501	13,665	12,360	11,624	10,746	11,474	12,866	14,232	14,227	14,411	14,654	12,376	12,708	155,543
502	679	650	677	673	679	679	676	655	681	680	707	678	8,114
505	209	204	206	234	210	210	207	203	202	201	238	206	2,532
506	634	644	654	650	641	657	638	643	655	645	654	752	7,867
507	2	2	2	2	2	2	4	2	2	2	2	3	27
509	107	108	76	80	86	81	113	114	124	123	96	108	1,206
517	1,166	1,302	1,285	1,305	1,285	1,289	1,316	1,266	1,520	1,746	1,487	1,257	16,246
518	2,972	2,678	2,801	2,735	2,621	2,763	2,642	2,795	688	1,231	2,694	2,919	29,937
519	49	47	48	47	49	48	49	47	50	50	48	49	581
520	527	530	522	529	532	520	534	499	557	496	448	438	6,132
523	11	10	12	10	11	12	11	11	12	10	11	12	133
524	1,969	1,217	1,273	1,599	1,135	1,570	1,658	1,067	785	1,207	1,122	1,466	16,068
525	3,963	3,963	3,963	3,963	3,962	3,984	3,963	3,963	3,963	3,963	3,963	3,963	47,796
546	2	2	2	2	2	3	2	3	2	3	2	3	28
547	1	1	1	1	1	1	1	1	1	1	1	1	12
548	4	2	3	2	3	3	3	2	3	2	3	8	38
549	11	11	11	10	11	10	11	11	11	10	11	13	131
TOTAL	26,660	24,212	23,836	23,078	23,372	25,223	26,560	26,021	24,367	25,518	24,352	25,416	296,653
OTHER POWER SUPPLY													
555	426	463	1,501	1,453	1,666	1,099	2,094	1,240	1,296	1,166	1,263	1,109	14,760
556	72	72	72	72	72	71	72	71	72	72	72	70	660
557	(567)	(227)	(1,106)	(461)	(926)	(858)	(1,626)	(311)	(1,402)	(3,239)	(385)	(165)	(11,273)
TOTAL	(67)	306	467	1,064	612	312	540	1,000	(34)	(1,999)	850	1,014	4,367
TRANSMISSION													
560	23	24	24	24	20	24	24	24	24	24	24	24	283
561	15	16	15	16	15	16	16	15	16	15	16	14	185
562	53	53	53	53	52	53	53	53	53	53	53	55	637
563	2	1	1	2	1	2	1	2	1	2	2	1	18
564	2	2	2	2	2	1	2	2	2	2	2	1	22
565	425	424	424	425	424	424	425	424	425	425	424	425	5,094
566	40	40	40	40	40	40	40	40	40	40	40	39	479
567	24	24	25	25	24	25	25	24	25	25	24	24	294
TOTAL	564	564	564	567	578	565	566	564	566	566	565	563	7,012
DISTRIBUTION													
580	152	150	151	151	151	150	152	150	151	151	151	151	1,811
581	174	173	175	173	174	175	173	174	175	173	174	175	2,068
582	236	237	238	237	236	236	237	237	237	237	237	236	2,845
583	146	146	146	156	156	156	156	156	156	156	156	147	1,849
584	21	20	21	21	20	21	21	20	21	20	21	20	247
585	6	6	7	6	6	7	7	6	7	7	6	7	90
586	144	145	144	145	144	145	144	145	144	145	144	145	1,734
587	244	244	244	244	244	244	244	244	244	245	244	245	2,930
588	402	402	410	378	372	373	371	372	372	372	372	404	4,600
589	47	47	47	47	47	47	46	47	47	47	46	47	562
TOTAL	1,574	1,572	1,583	1,562	1,554	1,558	1,553	1,555	1,556	1,555	1,555	1,579	18,756

OPERATING BUDGET
OPERATING EXPENSES BY FERC ACCOUNT
Year Ended 12/31/97 \$(000)

	FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
OPERATING EXPENSES														
CUSTOMER ACCOUNTS														
	901	35	35	35	35	35	34	35	35	35	35	35	35	419
	902	375	357	321	287	264	248	222	217	819	829	939	981	5,459
	903	1,248	1,248	1,249	1,245	1,245	1,246	1,249	1,249	1,245	1,250	1,249	1,248	14,971
	904	917	917	916	917	917	916	917	917	916	917	917	916	11,000
	905	4	4	5	4	4	5	4	4	5	4	4	4	51
	TOTAL	2,579	2,561	2,526	2,488	2,465	2,449	2,427	2,422	2,820	2,835	3,144	3,184	31,900
CUSTOMER SERV. / INFO.														
	907	1	1	1	1	1	1	1	1	1	1	1	1	12
	908	131	131	130	131	131	131	131	131	130	131	131	131	1,570
	909	2	7	2	5	3	4	3	4	2	4	3	6	45
	910	0	0	1	0	0	0	0	0	1	0	0	0	2
	TOTAL	134	139	134	137	135	136	135	139	134	136	135	138	1,629
SALES														
	911													0
	912	281	294	298	316	302	303	301	302	303	301	302	301	3,804
	913	131	152	151	156	151	151	157	151	151	151	165	180	1,827
	916													0
	TOTAL	412	446	449	472	453	454	458	453	454	452	467	461	5,431
ADMINISTRATIVE & GENERAL														
	920	2,122	2,102	2,274	2,224	2,173	2,347	2,329	2,195	2,267	2,301	2,239	2,403	28,978
	921	572	477	483	565	475	481	616	461	472	673	532	543	6,330
	922	(170)	(170)	(170)	(170)	(170)	(171)	(170)	(170)	(170)	(170)	(170)	(171)	(2,042)
	923	640	591	598	577	578	585	676	576	584	577	575	583	7,036
	924	506	506	506	506	506	506	507	506	506	506	506	507	6,074
	925	364	364	364	364	364	363	367	367	375	373	364	364	4,393
	926	1,535	1,532	1,538	1,546	1,548	1,527	1,643	1,578	1,718	1,691	1,527	1,516	18,799
	928	208	208	208	208	208	209	208	208	209	208	208	208	2,500
	929	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(150)	(140)	(130)	(90)	(1,230)
	930	1,577	1,456	1,451	1,732	1,543	1,352	1,584	1,388	1,643	1,642	1,539	1,623	18,710
	931	1,179	1,013	1,014	925	925	926	925	926	925	924	924	927	11,633
	TOTAL	8,443	7,989	8,175	8,367	8,058	8,015	8,375	7,545	8,379	8,785	8,114	8,414	99,079
TOTAL OPERATION EXPENSES		40,338	37,811	37,784	37,778	37,427	38,732	40,834	40,118	38,282	37,866	39,302	40,789	468,827

OPERATING BUDGET
OPERATING EXPENSES BY FERC ACCOUNT
Year Ended 12/31/97 \$(000)

FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
OPERATING EXPENSES													
MAINTENANCE:													
POWER PRODUCTION													
510	88	85	85	85	85	86	85	86	86	91	94	90	1,044
511	123	117	122	178	113	181	424	131	137	124	106	203	1,937
512	789	1,478	2,211	2,290	1,294	1,001	988	833	618	851	1,887	1,758	16,208
513	193	231	228	197	248	273	198	203	199	203	274	302	2,777
514	721	382	(170)	(180)	1,138	728	732	740	781	744	728	748	7,088
528	270	263	263	264	264	265	267	263	287	288	259	263	3,214
529	85	85	85	86	86	86	87	84	97	95	83	84	1,043
530	732	760	781	784	787	771	774	755	583	509	642	609	6,427
531	225	223	225	227	230	232	226	235	229	205	190	176	2,623
532	961	956	965	915	908	929	940	935	1,078	1,211	665	604	11,662
551	2	2	2	2	2	3	2	2	3	2	3	3	28
552	4	4	3	4	4	4	4	4	4	4	4	4	47
553	4	4	5	4	4	5	5	5	5	4	4	5	54
554	5	5	4	5	5	4	5	5	4	5	5	5	58
TOTAL	4,200	4,595	4,787	4,839	5,148	4,543	4,747	4,281	4,889	4,334	4,942	4,855	56,180
TRANSMISSION													
568	3	3	3	3	3	3	3	3	3	3	3	3	36
569	2	2	2	2	2	77	82	83	83	82	83	3	503
570	32	29	25	26	34	25	79	79	77	83	26	25	540
571	143	143	144	141	141	142	141	141	142	141	141	145	1,705
572	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	180	177	174	172	180	247	305	308	305	308	253	176	2,764
DISTRIBUTION													
590	19	19	18	19	18	18	18	19	18	18	19	17	220
591	62	57	58	56	52	51	53	56	44	46	51	47	631
592	88	88	88	88	88	88	88	88	88	88	88	89	1,057
593	693	912	1,132	1,158	1,155	1,155	1,154	1,158	1,154	1,155	1,155	1,149	13,128
594	42	42	43	42	42	42	42	42	42	41	42	41	503
595	3	3	2	3	3	2	3	3	2	3	3	2	32
596	2	2	2	2	2	2	2	2	2	2	2	2	25
597	41	41	41	41	41	41	41	42	41	41	41	41	493
598	47	47	46	47	47	45	47	46	46	48	55	57	578
TOTAL	697	1,211	1,428	1,454	1,448	1,444	1,448	1,454	1,437	1,442	1,458	1,446	18,665
ADMINISTRATIVE & GENERAL													
935	338	382	401	378	368	355	330	333	344	328	344	389	4,286
TOTAL	336	382	401	378	368	355	330	333	344	328	344	389	4,286
TOTAL MAINTENANCE EXPENSES	5,713	6,388	6,790	6,841	7,144	6,689	6,830	6,374	6,978	6,413	6,995	6,886	79,928
TOTAL O & M EXPENSES	46,052	44,176	44,544	44,616	44,871	45,321	47,484	46,490	45,267	44,279	46,297	47,658	646,752

OPERATING BUDGET
OPERATING EXPENSES BY FERC ACCOUNT
Year Ended 12/31/97 \$(000)

	FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
OPERATING EXPENSES														
OTHER:														
DEPRECIATION & AMORTIZATION	403-407	18,910	18,910	18,910	18,910	21,110	21,109	21,310	21,309	21,310	21,310	21,309	21,310	245,717
TAXES OTHER THAN INCOME	408	6,822	6,785	6,680	6,609	6,781	6,826	6,995	7,093	6,680	6,644	6,730	6,796	81,421
FEDERAL INCOME TAXES	409	7,058	7,206	5,819	4,555	5,374	6,256	8,440	9,561	5,372	3,087	6,324	7,075	76,107
STATE INCOME TAXES	409	2,238	2,284	1,845	1,444	1,704	1,983	2,676	3,031	1,703	872	2,005	2,249	24,134
INCOME TAXES DEFERRED	410-411	(5,722)	(5,736)	(5,156)	(5,409)	(5,601)	(5,610)	(5,274)	(4,878)	(1,631)	(2,517)	(5,487)	(6,090)	(59,092)
AMORT. OF DEF. INV. TAX CREDIT	411	(700)	(700)	(701)	(700)	(700)	(701)	(700)	(700)	(701)	(700)	(700)	(701)	(6,404)
TOTAL OPERATING EXPENSES		74,658	72,928	71,941	70,028	73,219	74,984	80,911	81,905	78,190	73,055	76,498	78,294	906,635
NET OPERATING INCOME		20,855	20,737	19,207	16,388	16,498	17,119	21,515	24,090	20,892	15,347	17,058	17,537	226,011

**OPERATING BUDGET
REVENUE BY FERC ACCOUNT
Year Ended 12/31/98 \$(000)**

	FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
OPERATING REVENUES														
ELECTRIC SERVICE REVENUES														
RESIDENTIAL SALES	440	36,614	35,656	33,112	29,491	29,242	30,409	36,210	39,250	33,347	27,758	31,342	35,102	397,533
COMMERCIAL SALES	442	37,458	38,210	37,467	37,792	40,354	41,391	45,168	44,303	45,517	41,523	42,480	40,536	492,189
INDUSTRIAL SALES	442	17,001	17,214	17,783	16,328	16,187	17,029	17,712	18,875	17,268	16,798	16,812	16,982	205,965
PUB. ST. & H/W LIGHTING	444	1,369	1,371	1,371	1,373	1,372	1,373	1,372	1,372	1,373	1,372	1,372	1,389	16,459
SALES FOR RESALE	447	74	68	71	59	56	67	79	96	99	61	61	65	656
TOTAL ELECTRIC SERVICE REVENUES		92,516	92,519	89,804	85,041	87,211	90,269	100,531	103,896	97,604	97,510	92,067	94,054	1,113,022
OTHER ELECTRIC REVENUES														
LATE PAYMENT CHARGES	450	369	369	358	339	348	360	401	415	389	349	367	376	4,440
MISC. SERVICE REVENUES	451	74	74	74	74	74	74	74	74	74	74	74	74	888
RENT FROM ELECTRIC PROPERTY	454	565	565	565	565	565	565	565	600	600	565	565	564	6,849
OTHER ELECTRIC REVENUES	456	1,721	1,722	1,721	1,722	1,721	1,722	1,721	1,722	1,721	1,722	1,721	1,719	20,655
OFF-SYSTEM SALES REVENUES	447	1,577	1,477	1,640	1,464	1,561	1,663	1,817	1,667	1,466	1,505	1,602	1,591	18,850
TOTAL OTHER ELECTRIC REVENUES		4,308	4,207	4,358	4,164	4,269	4,384	4,378	4,496	4,250	4,215	4,329	4,324	51,682
TOTAL OPERATING REVENUES		96,822	96,726	94,162	89,205	91,480	94,653	104,909	108,394	101,854	91,725	96,396	98,378	1,164,704

OPERATING BUDGET
OPERATING EXPENSES BY FERC ACCOUNT
Year Ended 12/31/98 \$(000)

	FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
OPERATING EXPENSES OPERATION.														
POWER PRODUCTION														
	500	485	488	814	423	454	502	438	471	529	507	429	732	8,028
	501	14,410	14,155	13,881	12,235	13,343	14,075	15,877	15,729	12,837	12,082	13,832	14,848	166,702
	502	881	857	825	809	883	882	817	858	722	739	853	596	7,880
	505	210	208	190	213	205	205	189	203	214	218	221	181	2,455
	508	834	852	803	588	824	840	581	844	894	899	802	870	7,631
	507	2	2	2	2	2	2	4	2	1	2	2	2	25
	509	111	124	89	91	77	100	124	126	110	101	106	128	1,285
	517	1,180	1,318	1,180	1,177	1,248	1,252	1,198	1,284	1,821	1,819	1,377	1,104	15,838
	518	2,818	2,701	2,540	2,828	2,828	2,898	2,949	2,774	2,849	2,888	2,838	2,844	32,945
	519	48	48	44	42	48	47	45	47	53	54	44	43	564
	520	529	538	482	480	520	507	489	500	593	540	408	380	5,988
	523	11	11	11	10	10	11	11	11	12	11	10	10	129
	524	2,013	1,228	1,171	1,483	1,095	1,545	1,533	1,075	798	1,302	1,020	1,289	15,530
	525	3,982	3,982	3,982	3,982	3,982	3,983	3,982	3,982	3,982	3,982	3,982	3,993	47,798
	548	2	2	2	2	2	3	2	2	2	2	2	3	28
	547	1	1	1	1	1	1	1	1	1	1	1	1	12
	548	4	2	2	2	3	2	3	2	3	2	3	8	38
	549	11	11	11	10	10	10	10	11	11	11	10	11	127
	TOTAL	27,111	28,100	25,230	23,958	25,115	28,243	27,851	27,500	24,832	25,058	25,138	26,838	310,973
OTHER POWER SUPPLY														
	555	42	148	2,857	2,279	718	799	2,015	970	882	1,075	1,508	535	13,808
	558	77	77	71	70	75	74	70	78	81	83	71	-86	891
	557	(40)	329	(540)	122	(407)	(334)	(1,051)	240	(1,033)	(3,235)	191	421	(5,337)
	TOTAL	79	554	2,188	2,471	386	539	1,034	1,288	(80)	(2,077)	1,768	1,022	8,180
TRANSMISSION														
	560	24	28	24	23	21	25	23	28	27	28	24	23	284
	561	18	17	15	15	16	17	18	18	18	17	16	13	192
	562	58	57	52	51	54	55	52	58	59	61	52	52	657
	563	2	1	1	2	1	2	1	2	1	2	2	1	18
	564	2	2	2	2	2	1	2	2	2	2	2	1	22
	565	452	458	418	411	440	440	414	452	477	488	417	401	5,288
	566	43	43	39	39	42	41	39	43	45	48	39	37	498
	567	28	28	25	24	25	28	24	28	28	28	24	23	308
	TOTAL	621	628	578	587	601	607	571	623	657	673	576	551	7,251
DISTRIBUTION														
	580	180	179	187	184	175	174	188	178	187	191	188	159	2,088
	581	208	207	193	188	202	203	190	208	217	220	192	181	2,405
	582	279	283	282	257	273	275	259	281	284	300	281	254	3,278
	583	173	175	182	171	182	182	172	188	195	199	173	160	2,130
	584	24	24	24	22	23	25	22	23	27	25	23	23	285
	585	10	10	8	9	9	8	8	10	9	9	9	7	108
	586	170	173	159	157	166	167	157	171	178	183	159	155	1,998
	587	289	292	289	285	282	282	287	289	303	310	289	259	3,378
	588	473	478	449	411	431	432	407	441	482	472	411	431	5,298
	589	55	58	52	50	54	55	50	55	58	59	50	53	648
	TOTAL	1,859	1,877	1,745	1,694	1,797	1,803	1,898	1,840	1,932	1,968	1,713	1,682	21,808

OPERATING BUDGET
OPERATING EXPENSES BY FERC ACCOUNT
Year Ended 12/31/98 \$(000)

	FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
OPERATING EXPENSES														
CUSTOMER ACCOUNTS														
	901	41	42	38	38	40	39	38	41	43	44	38	38	480
	902	453	438	370	332	328	311	270	285	748	776	977	976	6,265
	903	1,477	1,491	1,378	1,352	1,440	1,440	1,385	1,479	1,545	1,583	1,378	1,323	17,249
	904	917	917	918	917	917	918	917	917	916	917	917	918	11,000
	905	5	4	6	4	5	5	5	4	7	5	5	4	59
	TOTAL	2,893	2,892	2,708	2,643	2,730	2,711	2,595	2,726	3,260	3,325	3,313	3,257	35,053
CUSTOMER SERV. / INFO.														
	907	1	1	1	1	1	1	1	1	2	1	1	1	13
	908	154	158	143	142	151	151	143	155	181	185	144	145	1,810
	909	2	8	3	5	4	4	4	4	3	5	4	8	52
	910	0	0	1	0	0	0	0	0	1	0	0	0	2
	TOTAL	157	185	148	148	156	156	148	160	187	171	149	152	1,877
SALES														
	911	0	0	0	0	0	0	0	0	0	0	0	0	0
	912	335	352	329	342	349	350	329	358	378	382	333	315	4,150
	913	157	182	187	189	175	175	171	179	187	191	180	169	2,102
	918	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	492	534	496	511	524	525	500	537	563	573	513	484	6,252
ADMINISTRATIVE & GENERAL														
	920	2,098	2,099	2,078	1,988	2,092	2,271	2,107	2,177	2,382	2,479	2,039	2,110	25,918
	921	571	475	438	508	455	440	582	453	492	735	485	476	6,090
	922	(189)	(171)	(155)	(152)	(184)	(185)	(154)	(189)	(179)	(183)	(155)	(148)	(1,884)
	923	639	594	545	516	558	585	519	572	613	620	523	509	6,771
	924	502	507	481	452	488	488	457	502	531	544	460	443	5,835
	925	381	385	331	325	351	350	331	384	394	401	331	318	4,222
	926	1,521	1,535	1,402	1,382	1,493	1,471	1,381	1,568	1,815	1,828	1,388	1,319	18,113
	928	208	209	191	188	201	202	188	207	220	224	189	183	2,408
	929	(89)	(90)	(82)	(80)	(86)	(88)	(81)	(89)	(181)	(154)	(121)	(77)	(1,188)
	930	1,592	1,480	1,342	1,588	1,514	1,315	1,438	1,392	1,757	2,027	1,428	1,451	18,322
	931	1,185	1,020	929	825	890	890	832	917	988	991	838	807	11,082
	TOTAL	8,415	8,023	7,478	7,538	7,790	7,741	7,590	7,894	8,632	9,512	7,403	7,391	85,807
TOTAL OPERATION EXPENSES		41,827	40,773	40,889	39,828	39,099	40,328	41,887	42,888	40,183	39,203	40,873	41,378	487,781

**OPERATING BUDGET
OPERATING EXPENSES BY FERC ACCOUNT
Year Ended 12/31/98 \$(000)**

	FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
OPERATING EXPENSES														
MAINTENANCE:														
POWER PRODUCTION														
	510	87	85	79	76	83	83	78	86	92	98	87	80	1,014
	511	121	118	110	160	107	157	403	130	144	132	94	183	1,857
	512	757	1,507	2,094	2,132	1,260	955	890	805	835	894	1,772	1,578	15,479
	513	181	235	209	177	243	269	179	202	209	219	255	268	2,656
	514	731	374	(204)	(211)	1,144	716	877	751	817	817	677	868	6,955
	528	270	268	242	238	257	258	243	263	305	311	238	234	3,125
	528	85	88	79	78	84	84	80	85	102	102	77	73	1,015
	530	735	774	705	895	752	758	710	780	810	840	587	535	8,159
	531	226	226	208	208	225	227	208	298	243	221	173	156	2,553
	532	982	988	889	824	881	899	855	835	1,820	1,329	593	504	11,459
	551	2	2	2	2	2	3	2	2	3	2	2	2	28
	552	4	3	3	3	4	3	4	4	4	5	4	4	45
	553	4	4	5	4	4	4	4	5	5	5	4	5	63
	554	5	5	4	5	4	4	4	5	4	5	5	5	55
TOTAL		4,180	4,851	4,425	4,389	5,050	4,418	4,335	4,289	5,193	4,880	4,568	4,293	54,451
TRANSMISSION														
	568	3	3	3	3	3	3	3	3	3	3	3	3	38
	569	2	2	2	2	2	80	80	88	93	94	82	3	630
	570	34	31	25	25	35	28	77	84	88	96	26	24	688
	571	152	154	142	138	146	147	137	150	159	182	139	137	1,781
	572	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		181	190	172	168	186	256	287	325	341	354	250	167	2,895
DISTRIBUTION														
	590	22	22	20	20	21	21	20	22	22	23	21	20	254
	591	72	87	81	80	80	59	58	88	55	59	56	53	728
	592	104	105	97	95	101	101	98	104	109	111	97	99	1,219
	593	887	1,110	1,244	1,247	1,327	1,327	1,254	1,381	1,424	1,455	1,284	1,218	15,098
	594	50	50	47	48	49	49	46	50	52	52	48	44	581
	595	3	3	2	3	3	2	4	3	3	3	4	3	38
	596	2	2	3	2	3	2	3	2	2	2	2	3	28
	597	49	49	45	45	48	48	45	50	51	52	45	43	570
	598	58	57	51	51	55	53	52	55	58	61	60	56	685
TOTAL		1,225	1,485	1,570	1,569	1,687	1,662	1,578	1,713	1,778	1,818	1,595	1,539	18,177
ADMINISTRATIVE & GENERAL														
TOTAL	935	358	411	395	384	382	388	322	355	386	377	338	387	4,423
		358	411	395	384	382	388	322	355	386	377	338	387	4,423
TOTAL MAINTENANCE EXPENSES		6,984	8,717	8,582	8,488	7,285	6,704	6,632	6,662	7,698	7,228	6,761	6,366	80,848
TOTAL O & M EXPENSES		47,581	47,490	47,131	46,016	48,384	47,029	48,519	49,228	47,849	46,432	47,324	47,744	588,727

OPERATING BUDGET
OPERATING EXPENSES BY FERC ACCOUNT
Year Ended 12/31/98 \$(000)

	FERC ACCOUNT	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
OPERATING EXPENSES														
OTHER:														
DEPRECIATION & AMORTIZATION	403-407	21,551	21,552	21,551	21,552	24,059	24,058	24,287	24,286	24,287	24,287	24,286	24,288	280,044
TAXES OTHER THAN INCOME	408	7,194	7,155	7,044	6,969	7,129	6,987	7,378	7,479	7,255	7,008	7,097	7,166	85,857
FEDERAL INCOME TAXES	409	7,267	7,420	5,992	4,890	5,533	6,442	8,890	8,845	5,531	3,158	6,512	7,285	78,385
STATE INCOME TAXES	408	2,304	2,352	1,900	1,487	1,755	2,042	2,755	3,121	1,754	1,001	2,084	2,315	24,850
INCOME TAXES DEFERRED	410-411	(8,282)	(8,303)	(7,483)	(7,829)	(8,107)	(8,120)	(7,834)	(7,082)	(2,381)	(3,843)	(7,913)	(8,815)	(85,532)
AMORT. OF DEF. INV. TAX CREDIT	411	(725)	(725)	(726)	(725)	(725)	(726)	(725)	(726)	(726)	(725)	(725)	(725)	(8,703)
TOTAL OPERATING EXPENSES		76,890	76,941	76,429	72,160	76,028	77,712	83,288	88,172	83,889	77,818	78,645	79,258	843,608
NET OPERATING INCOME		19,932	19,786	19,733	17,045	16,462	16,841	21,641	22,222	18,266	14,209	17,781	19,120	221,098

DUQUESNE LIGHT COMPANY

G. General

5. Provide the following unadjusted detailed schedules by function and by Federal Energy Regulatory Commission account for the claimed base year and for each of the three preceding comparable years:

- (a) Balance sheet, in the form available
- (b) Statement of income
- (c) Plant in service
- (d) Accumulated depreciation

Response:

The response to the question can be found in the following attachments:

Attachment 1 - (a) Balance Sheet (1993-1996) - pgs. 2 - 33

Attachment 2 - (b) Statement of Income (1993-1996) - pgs. 34 - 50

Attachment 3 - (c) Plant in Service (1993-1996) - pgs. 51 - 75

Attachment 4 - (d) Accumulated Depreciation (1993-1996) - pgs. 76 - 85

ATTACHMENT 1

Name of Respondent Duquesne Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (8) 09 (9) 11 (10) 97 04/30/97	Year of Report Dec. 31, 1996
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	\$4,497,539,215	\$4,480,306,971	
3	Construction Work in Progress (107)	200-201	38,133,486	45,147,945	
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$4,535,672,701	\$4,525,454,916	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,625,494,972	1,877,476,112	*
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$2,910,177,729	\$2,647,978,804	
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	40,802,006	34,986,462	
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203			
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-	\$40,802,006	\$34,986,462	
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$2,950,979,735	\$2,682,965,266	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored Underground-Noncurrent (117)	-			
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221	* 3,184,442	* 3,180,534	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	731,204	790,057	
16	Investments in Associated Companies (123)	-			
17	Investment in Subsidiary Companies (123.1)	224-225	* 0	* 0	
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-			
19	Noncurrent Portion of Allowances	228-229			
20	Other Investments (124)	-	* 139,116,930	* 125,827,717	
21	Special Funds (125-128)	-	27,296,554	34,710,264	
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		\$168,866,722	\$162,928,458	
23	CURRENT AND ACCRUED ASSETS				
24	Cash (131)	-	* 0	* 16,532,904	
25	Special Deposits (132-134)	-	85,662	85,237	
26	Working Fund (135)	-	112,429	112,229	
27	Temporary Cash Investments (136)	-	4,000,000	137,683,551	
28	Notes Receivable (141)	-	451,318	408,722	
29	Customer Accounts Receivable (142)	-	98,263,216	92,474,803	
30	Other Accounts Receivable (143)	-	* 32,134,314	* 30,895,382	
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	17,919,467	18,293,605	
32	Notes Receivable from Associated Companies (145)	-			
33	Accounts Receivable from Assoc. Companies (146)	-	* 705,631	* 563,709	
34	Fuel Stock (151)	227	25,278,107	18,981,796	
35	Fuel Stock Expenses Undistributed (152)	227	176,342	110,198	
36	Residuals (Elec) and Extracted Products (153)	227			
37	Plant Materials and Operating Supplies (154)	227	48,423,814	48,457,041	
38	Merchandise (155)	227			
39	Other Materials and Supplies (156)	227			
40	Nuclear Materials Held for Sale (157)	202-203/227			
41	Allowances (158.1 and 158.2)	228-229	0	636,975	
42	(Less) Noncurrent Portion of Allowances	228-229			
43	Stores Expense Undistributed (163)	-	4,873,801	4,212,047	
44	Gas Stored Underground-Current (164.1)	-			
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-			
46	Prepayments (165)	-	* 4,943,049	* 4,351,768	
47	Advances for Gas (166-167)	-			
48	Interest and Dividends Receivable (171)	-	711,954	1,295,807	
49	Rents Receivable (172)	-	675	4,950	
50	Accrued Utility Revenues (173)	-			
51	Miscellaneous Current and Accrued Assets (174)	-	* 18,876,084	* 42,085,866	
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$221,116,929	\$380,599,380	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 04/30/97	Year of Report Dec. 31, 1996
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	\$10,703,229	* \$10,057,957
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	8,300,187	0
57	Other Regulatory Assets (182.3)	232	* 618,550,151	* 575,673,545
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	17,499,206	16,971,153
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-		
60	Clearing Accounts (184)	-	614,992	1,667,989
61	Temporary Facilities (185)	-	* 0	* 0
62	Miscellaneous Deferred Debits (186)	233	30,680,898	17,035,097
63	Def. Losses from Disposition of Utility Plt. (187)	-		
64	Research, Devel. and Demonstration Expend. (188)	352-353	681,596	3,590,190
65	Unamortized Loss on Reacquired Debt (189)	-	90,150,306	85,113,751
66	Accumulated Deferred Income Taxes (190)	234	* 296,680,295	* 273,916,350
67	Unrecovered Purchased Gas Costs (191)	-		
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$1,073,860,860	\$984,026,032
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)		\$4,414,824,246	\$4,210,519,136

Name of Respondent Duquesne Light Company		This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	\$10	\$10
3	Preferred Stock Issued (204)	250-251 *	63,678,220	213,737,537
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	7,288,166	9,334,518
7	Other Paid-in Capital (208-211)	253	837,538,662 *	826,281,351
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	274,419	274,419
11	Retained Earnings (215, 215.1, 216)	118-119	291,718,898	156,149,956
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(1,368,164)	8,272,393
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$1,198,581,373	\$1,213,501,346
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	958,703,000	907,891,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		0 *
19	Other Long-Term Debt (224)	256-257	417,985,000	417,985,000
20	Unamortized Premium on Long-Term Debt (225)	-	2,280	1,814
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	4,159,769	3,916,295
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$1,372,530,511	\$1,321,961,519
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	34,545,846	28,407,207
25	Accumulated Provision for Property Insurance (228.1)	-		
26	Accumulated Provision for Injuries and Damages (228.2)	-	15,957,476	15,354,435
27	Accumulated Provision for Pensions and Benefits (228.3)	-	12,328,390	17,439,415
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	28,030,177	28,411,586
29	Accumulated Provision for Rate Refunds (229)	-		
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		\$90,861,889	\$89,612,643
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	0	0
33	Accounts Payable (232)	- *	90,159,043	96,209,720
34	Notes Payable to Associated Companies (233)	-		
35	Account Payable to Associated Companies (234)	- *	725,507	2,466,822
36	Customer Deposits (235)	-	1,484,354	1,727,372
37	Taxes Accrued (236)	262-263	65,393,979	96,091,603
38	Interest Accrued (237)	-	14,866,374	15,309,543
39	Dividends Declared (238)	- *	36,479,303	2,371,333
40	Matured Long-Term Debt (239)	-		
41	Matured Interests (240)	-		
42	Tax Collections Payable (241)	-	4,048,974	3,020,798
43	Miscellaneous Current and Accrued Liabilities (242)	- *	7,894,481	9,015,779
44	Obligations Under Capital Leases-Current (243)	-	21,050,963	20,912,486
45	TOTAL Current and Accrued Liabilities(Enter Total of Lines 32 thru 44)		\$242,102,978	\$247,125,456

Name of Respondent Duke Energy Light Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 02/30/97	Year of Report Dec. 31, 1996
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		\$359,554	\$329,254
48	Accumulated Deferred Investment Tax Credits (255)	266-267	115,760,317	106,201,305
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	* 252,332,592 *	231,783,960
51	Other Regulatory Liabilities (254)	278	23,360,648	22,566,231
52	Unamortized Gain on Recquired Debt (257)	269	1,439,653	1,456,066
53	Accumulated Deferred Income Taxes (281-283)	272-277	* 1,117,494,731 *	975,981,356
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$1,510,747,495	\$1,338,318,172
55				
56				
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60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$4,414,824,246	\$4,210,519,136

< Page 110 Line 5 Column d >

Includes reclassification of \$31,794,000 transferred
Regulatory Assets to Accumulated Depreciation.

< Page 110 Line 14 Column c >

Includes subsidiary consolidation of \$661,371.

< Page 110 Line 14 Column d >

Includes subsidiary consolidation of \$661,371.

< Page 110 Line 17 Column c >

Includes subsidiary consolidation of (\$305,425,157).
Includes adjustment of \$5,001.

< Page 110 Line 17 Column d >

Includes subsidiary consolidation of (\$348,279,584).

Includes reclass of \$668,591.

Includes subsidiary consolidation of (\$668,591).

< Page 110 Line 20 Column c >

Includes subsidiary consolidation of \$58,348,864.
Includes adjustment of (\$5,001).

< Page 110 Line 20 Column d >

Includes subsidiary consolidation of \$50,968,500.

Includes subsidiary consolidation of \$668,591.

< Page 110 Line 24 Column c >

Beginning Balance per General Ledger (\$3,556,624)

Subsidiary Consolidation 1,848,445

Consolidated Beginning Balance	(1,708,179)
Transfer credit Cash balance to Accounts Payable Account 232	\$1,708,179
Corrected Beginning Balance	0

< Page 110 Line 24 Column d >

Ending Balance per General Ledger	(\$6,136,921)
Subsidiary Consolidation	\$22,669,825
Corrected Ending Balance	\$16,532,904

< Page 110 Line 30 Column c >

Includes subsidiary consolidation of \$108.

< Page 110 Line 30 Column d >

Includes subsidiary consolidation of \$108.

< Page 110 Line 33 Column c >

Includes subsidiary consolidation of (\$34,565).

< Page 110 Line 33 Column d >

Includes subsidiary consolidation of (\$43,111).

< Page 110 Line 46 Column c >

Beginning Balance per General Ledger	\$4,529,774
Transfer Coal Equalization costs from Account 182.3	\$412,712
Other Adjustments	\$563
Corrected Beginning Balance	\$4,943,049

< Page 110 Line 46 Column d >

Ending Balance per General Ledger	\$4,035,754
Transfer of Coal Equalization costs from Account 182.3	\$315,603
Corrected Ending Balance	\$4,351,357
Other Adjustments	\$411
Final Ending Balance	\$4,351,768

< Page 110 Line 51 Column c >

Includes subsidiary consolidation of \$13,350,234.

< Page 110 Line 51 Column d >

Includes subsidiary consolidation of \$37,097,536.

< Page 111 Line 54 Column d >

Includes reclass of (\$668,591).

< Page 111 Line 57 Column c >

Beginning Balance per General Ledger	\$618,962,863
Transfer of Coal Equalization costs to Account 165	(\$412,712)
Corrected Beginning Balance	\$618,550,151

< Page 111 Line 57 Column d >

Ending Balance per General Ledger	\$544,195,148
Transfer of Coal Equalization Costs to Account 165	(\$315,603)
Corrected Ending Balance	\$543,879,545
Transfer of \$31,794,000 to Accumulated Depreciation	31,794,000
Final Balance	\$575,673,545

< Page 111 Line 61 Column c >

Beginning Balance per General Ledger	(\$66,607)
Transfer credit Temporary Facilities balance to Miscellaneous and Accrued Liabilities Account 242	\$66,607
Corrected Beginning Balance	0

< Page 111 Line 61 Column d >

Ending Balance per General Ledger	(\$237,879)
Transfer credit Temporary Facilities Balance to Miscellaneous and Accrued Liabilities Account 242	\$237,879
Corrected Ending Balance	0

< Page 111 Line 66 Column c >

Includes subsidiary consolidation of \$164,582,046.

< Page 111 Line 66 Column d >

Includes subsidiary consolidation of \$143,723,769.

< Page 112 Line 3 Column c >

Includes subsidiary consolidation of \$3,000,000.

< Page 112 Line 3 Column d >

Includes subsidiary consolidation of \$153,000,000.

< Page 112 Line 7 Column d >

Includes subsidiary consolidation of \$5,415,912.

< Page 112 Line 18 Column d >

Includes subsidiary consolidation of \$151,515,175.

< Page 112 Line 33 Column c >

Beginning Balance per General Ledger	\$88,437,461
Transfer consolidated credit Cash balance to Accounts Payable Account 232	\$1,708,179
Subsidiary Consolidation	13,403
Corrected Beginning Balance	\$90,159,043

< Page 112 Line 33 Column d >

Ending Balance per General Ledger	\$96,135,154
Subsidiary Consolidation	(\$74,566)
Corrected Ending Balance	\$96,209,720

< Page 112 Line 35 Column c >

Includes subsidiary consolidation of (\$235,000,000)

< Page 112 Line 35 Column d >

Includes subsidiary consolidation of (\$235,000,000)

< Page 112 Line 39 Column c >

Includes subsidiary consolidation of \$90,000.

< Page 112 Line 43 Column c >

Beginning Balance per General Ledger	\$9,943,262
Transfer credit Temporary Facilities balance to Miscellaneous and Accrued Liabilities Account 242	\$66,607
Subsidiary Consolidation	(2,115,388)
Corrected Beginning Balance	\$7,894,481

< Page 112 Line 43 Column d >

Ending Balance per General Ledger	(\$4,625,032)
Transfer credit Temporary Facilities Balance to Miscellaneous and Accrued Liabilities Account 242	(\$237,879)
Corrected Ending Balance	(\$4,862,911)
Subsidiary Consolidation	(\$4,152,868)
Final Ending Balance	(\$9,015,779)

< Page 113 Line 50 Column c >

Includes subsidiary consolidation fo \$162,915,831.

< Page 113 Line 50 Column d >

Includes subsidiary consolidation of (\$139,074,567).

< Page 113 Line 53 Column c >

Includes subsidiary consolidation of \$4,427,500

< Page 113 Line 53 Column d >

Includes subsidiary consolidation of (\$2,427,500).

Name of Respondent Duquesne Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Ds. Yr) 04/30/96	Year of Report Dec. 31, 1995
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	\$4,432,027,298	\$4,497,539,215
3	Construction Work in Progress (107)	200-201	43,763,113	38,133,486
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$4,475,790,411	\$4,535,672,701
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,480,869,279	1,625,494,972
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$2,994,921,132	\$2,910,177,729
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	51,799,869	40,802,006
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-	\$51,799,869	\$40,802,006
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$3,046,721,001	\$2,950,979,735
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)	-		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	3,026,487	* 3,184,442
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	703,076	731,204
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	224-225	119,428	* 0
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-		
19	Noncurrent Portion of Allowances	228-229		
20	Other Investments (124)	-	51,809,049	* 139,116,930
21	Special Funds (125-128)	-	20,015,983	27,296,554
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		\$74,267,871	\$168,866,722
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	-	* 0	* 0
25	Special Deposits (132-134)	-	106,662	85,662
26	Working Fund (135)	-	92,729	112,429
27	Temporary Cash Investments (136)	-	22,484,047	4,000,000
28	Notes Receivable (141)	-	289,409	451,318
29	Customer Accounts Receivable (142)	-	96,157,032	98,263,216
30	Other Accounts Receivable (143)	-	50,198,696	* 32,134,314
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	15,021,300	17,919,467
32	Notes Receivable from Associated Companies (145)	-		
33	Accounts Receivable from Assoc. Companies (146)	-	980,115	* 705,631
34	Fuel Stock (151)	227	30,354,034	25,278,107
35	Fuel Stock Expenses Undistributed (152)	227	129,743	176,342
36	Residuals (Elec) and Extracted Products (153)	227		
37	Plant Materials and Operating Supplies (154)	227	51,077,160	48,423,814
38	Merchandise (155)	227		
39	Other Materials and Supplies (156)	227		
40	Nuclear Materials Held for Sale (157)	202-203/227		
41	Allowances (158.1 and 158.2)	228-229		
42	(Less) Noncurrent Portion of Allowances	228-229		
43	Stores Expense Undistributed (163)	-	7,185,545	4,873,801
44	Gas Stored Underground-Current (164.1)	-		
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-		
46	Prepayments (165)	-	* 4,618,446	* 4,943,049
47	Advances for Gas (166-167)	-		
48	Interest and Dividends Receivable (171)	-	697,575	711,954
49	Rents Receivable (172)	-	500	675
50	Accrued Utility Revenues (173)	-		
51	Miscellaneous Current and Accrued Assets (174)	-	11,817,264	* 18,876,084
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$261,167,657	\$221,116,929

Name of Respondent Duquesne Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo., Da., Yr.) 04/30/96	Year of Report Dec. 31, 1995
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
53	DEFERRED DEBITS				
54	Unamortized Debt Expenses (181)	-	\$11,165,050	\$10,703,229	
55	Extraordinary Property Losses (182.1)	230			
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	22,393,851	8,300,187	
57	Other Regulatory Assets (182.3)	232	* 660,229,387	* 618,550,151	
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	15,255,748	17,499,206	
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-			
60	Clearing Accounts (184)	-	276,408	614,992	
61	Temporary Facilities (185)	-	* 0	* 0	
62	Miscellaneous Deferred Debits (186)	233	* 15,783,790	30,680,898	
63	Def. Losses from Disposition of Utility Plt. (187)	-			
64	Research, Devel. and Demonstration Expend. (188)	352-353	518,854	681,596	
65	Unamortized Loss on Reacquired Debt (189)	-	95,039,705	90,150,306	
66	Accumulated Deferred Income Taxes (190)	234	127,181,951	* 296,680,295	
67	Unrecovered Purchased Gas Costs (191)	-			
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$947,844,744	\$1,073,860,860	
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$4,330,001,273	\$4,414,824,246	

Name of Respondent Duquesne Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/30/96	Year of Report Dec. 31, 1995
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	\$10	\$10
3	Preferred Stock Issued (204)	250-251	75,477,946 *	63,678,220
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	19,867,555	7,288,166
7	Other Paid-in Capital (208-211)	253	823,885,896	837,538,662
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	693,159	274,419
11	Retained Earnings (215, 215.1, 216)	118-119	290,663,618	291,718,898
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(1,368,164)	(1,368,164)
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$1,207,833,702	\$1,198,581,373
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	1,014,817,000	958,703,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257	418,201,084	417,985,000
20	Unamortized Premium on Long-Term Debt (225)	-	2,489	2,280
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	4,492,738	4,159,769
22	TOTAL Long-Term Debt (Enter Total of Lines 16-thru 21)	-	\$1,428,527,835	\$1,372,530,511
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	41,106,154	34,545,846
25	Accumulated Provision for Property Insurance (228.1)	-		
26	Accumulated Provision for Injuries and Damages (228.2)	-	15,136,257	15,957,476
27	Accumulated Provision for Pensions and Benefits (228.3)	-	8,854,087	12,328,390
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	27,168,292	28,030,177
29	Accumulated Provision for Rate Refunds (229)	-		
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)	-	\$92,264,790	\$90,861,889
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	0	0
33	Accounts Payable (232)	-	95,051,387 *	90,159,043
34	Notes Payable to Associated Companies (233)	-		
35	Account Payable to Associated Companies (234)	-	3,261,196 *	725,507
36	Customer Deposits (235)	-	1,363,602	1,484,354
37	Taxes Accrued (236)	262-263	65,471,903	65,393,979
38	Interest Accrued (237)	-	11,381,695	14,866,374
39	Dividends Declared (238)	-	35,469,156 *	36,479,303
40	Matured Long-Term Debt (239)	-		
41	Matured Interests (240)	-		
42	Tax Collections Payable (241)	-	3,693,499	4,048,974
43	Miscellaneous Current and Accrued Liabilities (242)	-	6,498,831 *	7,894,481
44	Obligations Under Capital Leases-Current (243)	-	26,092,255	21,050,963
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)	-	\$248,283,524	\$242,102,978

Name of Respondent Duquesne Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) 04/30/96	Year of Report Dec. 31, 1995
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
46	DEFERRED CREDITS				
47	Customer Advances for Construction (252)		\$373,472	\$359,55	
48	Accumulated Deferred Investment Tax Credits (255)	266-267	123,591,198	115,760,31	
49	Deferred Gains from Disposition of Utility Plant (256)				
50	Other Deferred Credits (253)	269	70,803,363 *	252,332,59	
51	Other Regulatory Liabilities (254)	278	22,483,747	23,360,64	
52	Unamortized Gain on Recquired Debt (257)	269	1,529,656	1,439,65	
53	Accumulated Deferred Income Taxes (281-283)	272-277	1,134,309,986 *	1,117,494,73	
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$1,353,091,422	\$1,510,747,49	
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$4,330,001,273	\$4,414,824,24	

< Page 110 Line 14 Column d >

Includes subsidiary consolidation of \$661,371.

< Page 110 Line 17 Column d >

Includes subsidiary consolidation of (\$305,425,157)
Includes adjustment of \$5,001

< Page 110 Line 20 Column d >

Includes subsidiary consolidation of \$58,348,864
Includes adjustment of (\$5,001)

< Page 110 Line 24 Column c >

Beginning Balance per General Ledger	(\$6,791,953)
Transfer credit Cash balance to Accounts Payable Account 232	\$6,791,953
Corrected Beginning Balance	0

< Page 110 Line 24 Column d >

Ending Balance per General Ledger	(\$3,556,624)
Subsidiary Consolidation	1,848,445
Consolidated Ending Balance	(1,708,179)
Transfer credit Cash balance to Accounts Payable Account 232	\$1,708,179
Corrected Ending Balance	0

< Page 110 Line 30 Column d >

Includes subsidiary consolidation of \$108.

< Page 110 Line 33 Column d >

Includes subsidiary consolidation of (\$34,565)

< Page 110 Line 46 Column c >

Beginning Balance per General Ledger	\$4,108,243
Transfer Coal Equalization costs from Account 182.3	\$509,821
Other Adjustments	\$382
Corrected Beginning Balance	\$4,618,446

< Page 110 Line 46 Column d >

Ending Balance per General Ledger	\$4,529,774
Transfer of Coal Equalization costs from Account 182.3	\$412,712
Other Adjustments	\$563
Corrected Ending Balance	\$4,943,049

< Page 110 Line 51 Column d >

Includes subsidiary consolidation of \$13,350,234

< Page 111 Line 57 Column c >

Beginning Balance per General Ledger	\$702,639,208
Adjustment to correct December transfer from Account 186	(\$41,900,000)
Transfer of Coal Equalization costs to Account 165	(\$509,821)
Corrected Beginning Balance	\$660,229,387

< Page 111 Line 57 Column d >

Ending Balance per General Ledger	\$618,962,863
Transfer of Coal Equalization Costs to Account 165	(\$412,712)
Corrected Ending Balance	\$618,550,151

< Page 111 Line 61 Column c >

Beginning Balance per General Ledger	(\$192,112)
Transfer credit Temporary Facilities balance to Miscellaneous and Accrued Liabilities Account 242	\$192,112
Corrected Beginning Balance	0

< Page 111 Line 61 Column d >

Ending Balance per General Ledger	(\$66,607)
Transfer credit Temporary Facilities Balance to Miscellaneous and Accrued Liabilities Account 242	\$66,607
Corrected Ending Balance	0

< Page 111 Line 62 Column c >

Beginning Balance per General Ledger	(\$26,116,210)
Adjustment to correct December transfer from Account 182.3	\$41,900,000
Corrected Beginning Balance	\$15,783,790

< Page 111 Line 66 Column d >

Includes subsidiary consolidation of \$164,582,046.

Page 112 Line 3 Column d >

Includes subsidiary consolidation of \$3,000,000

< Page 112 Line 33 Column c >

Beginning Balance per General Ledger	\$88,259,434
Transfer credit Cash balance to Accounts Payable Account 232	\$6,791,953
Corrected Beginning Balance	\$95,051,387

< Page 112 Line 33 Column d >

Ending Balance per General Ledger	\$88,437,461
Transfer consolidated credit Cash Balance to Accounts Payable Account 232	\$1,708,179
Include subsidiary consolidation	13,403
Corrected Ending Balance	\$90,159,043

< Page 112 Line 35 Column d >

Includes subsidiary consolidation of (\$235,000,000)

< Page 112 Line 39 Column d >

Includes subsidiary consolidation of \$90,000.

< Page 112 Line 43 Column c >

Beginning Balance per General Ledger	\$6,306,719
Transfer credit Temporary Facilities balance to Miscellaneous and Accrued Liabilities Account 242	\$192,112

Name of Respondent Duquesne Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. 08, Yr. 95) 05/31/95	Year of Report Dec. 31, 1994
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	\$4,348,416,173	\$4,432,027,298
3	Construction Work in Progress (107)	200-201	59,776,686	43,763,113
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		\$4,408,192,859	\$4,475,790,411
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,367,904,246	1,480,869,279
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	\$3,040,288,613	\$2,994,921,132
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	64,508,438	51,799,869
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-	\$64,508,438	\$51,799,869
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	\$3,104,797,051	\$3,046,721,001
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)	-		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	2,887,504	3,026,487
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	626,732	703,076
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	224-225	116,812	119,428
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-		
19	Noncurrent Portion of Allowances	228-229		
20	Other Investments (124)		41,417,865	51,809,049
21	Special Funds (125-128)	-	17,259,871	20,015,983
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		\$61,055,320	\$74,267,871
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	-	0	0
25	Special Deposits (132-134)	-	115,343	106,662
26	Working Fund (135)	-	106,709	92,729
27	Temporary Cash Investments (136)	-	6,000,000	22,484,047
28	Notes Receivable (141)	-	321,896	289,409
29	Customer Accounts Receivable (142)	-	100,196,409	96,157,032
30	Other Accounts Receivable (143)	-	51,775,953	50,198,696
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	13,282,442	15,021,300
32	Notes Receivable from Associated Companies (145)	-		
33	Accounts Receivable from Assoc. Companies (146)	-	331,534	980,115
34	Fuel Stock (151)	227	26,660,195	30,354,034
35	Fuel Stock Expenses Undistributed (152)	227	132,750	129,743
36	Residuals (Elec) and Extracted Products (153)	227		
37	Plant Materials and Operating Supplies (154)	227	52,963,186	51,077,160
38	Merchandise (155)	227		
39	Other Materials and Supplies (156)	227		
40	Nuclear Materials Held for Sale (157)	202-203/227		
41	Allowances (158.1 and 158.2)	228-229		
42	(Less) Noncurrent Portion of Allowances	228-229		
43	Stores Expense Undistributed (163)	-	11,922,092	7,185,545
44	Gas Stored Underground-Current (164.1)	-		
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-		
46	Prepayments (165)	-	5,280,601	4,618,446
47	Advances for Gas (166-167)	-		
48	Interest and Dividends Receivable (171)	-	414,056	697,575
49	Rents Receivable (172)	-	1,160	500
50	Accrued Utility Revenues (173)	-		
51	Miscellaneous Current and Accrued Assets (174)		3,720,435	11,817,264
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$246,659,877	\$261,167,657

< P110-2(c) >

BALANCE SHEET FOOTNOTES REFLECT RECLASSIFICATIONS RESULTING FROM FERC AUDIT FOR THE FOUR YEAR PERIOD ENDING DECEMBER 31, 1993

Beginning Balance per General Ledger	\$4,345,495,642
Transfer Costs of Oxford Sublease from Account 186	\$2,920,531
Corrected Beginning Balance	\$4,348,416,173

< P110-24(c) >

Beginning Balance per General Ledger	(\$7,970,576)
Transfer credit Cash Balance to Accounts Payable Account 232	\$7,970,576
Corrected Beginning Balance	0

< P110-24(d) >

Ending Balance per General Ledger	(\$6,791,953)
Transfer credit Cash Balance to Accounts Payable Account 232	\$6,791,953
Corrected Ending Balance	0

< P110-46(c) >

Beginning Balance per General Ledger	\$4,287,285
Transfer of Coal Equalization Costs from Account 186	\$606,929
Transfer of United Way Costs from Account 186	\$386,000
Other Adjustments	\$387
Corrected Beginning Balance	\$5,280,601

< P110-46(d) >

Ending Balance per General Ledger	\$4,108,243
Transfer of Coal Equalization costs from Account 182.3	\$509,821
Other Adjustments	\$382
Corrected Ending Balance	\$4,618,446

Name of Respondent Duquesne Light Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 05/31/95	Year of Report Dec. 31, 1994
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	\$13,499,474	\$11,165,050
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	35,780,951	22,393,851
57	Other Regulatory Assets (182.3)	232	* 804,375,772	* 660,229,387
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	15,024,112	15,255,748
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-		
60	Clearing Accounts (184)	-	2,216,514	276,408
61	Temporary Facilities (185)	-	* 0	* 0
62	Miscellaneous Deferred Debits (186)	233	* 20,224,378	* 15,783,790
63	Def. Losses from Disposition of Utility Plt. (187)	-		
64	Research, Devel. and Demonstration Expend. (188)	352-353	296,236	518,854
65	Unamortized Loss on Reacquired Debt (189)	-	95,265,919	95,039,705
66	Accumulated Deferred Income Taxes (190)	234	* 124,808,485	127,181,951
67	Unrecovered Purchased Gas Costs (191)	-		
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		\$1,111,491,841	\$947,844,744
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52, and 68)		\$4,524,004,089	\$4,330,001,273

< P111-57(c) >

BALANCE SHEET FOOTNOTES REFLECT RECLASSIFICATIONS RESULTING FROM FERC AUDIT FOR THE FOUR YEAR PERIOD ENDING DECEMBER 31, 1993

Beginning Balance per General Ledger	\$12,250,894
Reclassifications from Account 186	
1) Regulatory Tax Receivable	\$569,555,000
2) Early Window Treatment	\$63,473,583
3) BW2 Debt Cancellation	\$34,903,255
4) Phase-in Plan Deferrals	\$28,621,392
5) Injuries and Damages	\$19,307,723
6) Warwick and Quarto Cap Costs	\$16,155,672
7) Nuclear Outages	\$15,255,657
8) Ohio Property Tax	\$14,299,999
9) Compensated Absences	\$13,100,000
10) Unamortized Debt Expense	\$8,810,129
11) BW2 Training Costs	\$2,887,298
12) Regulatory Asset - FERC Audit	\$2,475,060
13) Low Level Waste	\$1,976,634
14) Demand Side Management	\$576,532
15) Goldman Sachs net	\$300,849
16) Oxford Costs	\$296,798
17) ML&P Lease Cancellation	\$129,297
Corrected Beginning Balance	\$804,375,772

< P111-57(d) >

Ending Balance per General Ledger	\$702,639,208
Adjustment to correct December transfer from Account 186	(\$41,900,000)
Transfer of Coal Equalization Costs to Account 165	(\$509,821)
Corrected Ending Balance	\$660,229,387

< P111-61(c) >

Beginning Balance per General Ledger	(\$198,271)
Transfer credit Temporary Facilities Balance to Miscellaneous and Accrued Liabilities Account 242	\$198,271
Corrected Beginning Balance	0

< P111-61(d) >

Ending Balance per General Ledger	(\$192,112)
Transfer credit Temporary Facilities Balance to Miscellaneous and Accrued Liabilities Account 242	\$192,112
Corrected Ending Balance	0

< P111-62(c) >

BALANCE SHEET FOOTNOTES REFLECT RECLASSIFICATIONS RESULTING FROM FERC AUDIT FOR THE FOUR YEAR PERIOD ENDING DECEMBER 31, 1993

Beginning Balance per General Ledger	\$883,381,313
Reclassifications to Account 182.3	
1) Regulatory Tax Receivable	(\$569,555,000)
2) Early Window Treatment	(\$63,473,583)
3) BVW2 Debt Cancellation	(\$34,903,255)
4) Phase-in Plan Deferrals	(\$28,621,392)
5) Injuries and Damages	(\$19,307,723)
6) Warwick and Quarto Cap Costs	(\$16,155,672)
7) Nuclear Outages	(\$15,255,657)
8) Ohio Property Tax	(\$14,299,999)
9) Compensated Absences	(\$13,100,000)
10) Unamortized Debt Expense	(\$8,810,129)
11) BVW2 Training Costs	(\$2,887,298)
12) Regulatory Asset - FERC Audit	(\$2,475,060)
13) Low Level Waste	(\$1,976,634)
14) Demand Side Management	(\$576,532)
15) Goldman Sach net	(\$300,849)
16) Oxford Costs	(\$296,798)
17) ML&P Lease Cancellation	(\$129,297)
Transfer Oxford Sublease Costs to Account 101	(\$2,920,531)
Transfer Coal Equalization Costs to Account 165	(\$606,929)
Transfer Deferred Sale/Lease Taxes to Account 190	(\$67,118,597)
Transfer United Way Costs to Account 165	(\$386,000)
Corrected Beginning Balance	\$20,224,378

< P111-62(d) >

Ending Balance per General Ledger	(\$26,116,210)
Adjustment to correct December Transfer from Account 182.3	\$41,900,000
Corrected Ending Balance	\$15,783,790

< P111-66(c) >

Beginning Balance per General Ledger	\$57,689,888
Transfer Deferred Sale/Lease Taxes from Account 186	\$67,118,597
Corrected Beginning Balance	\$124,808,485

Name of Respondent Duquesne Light Company		This Report Is: (1) [] An Original (2) [x] A Resubmission		Date of Report (Mo, Da, Yr) 05/31/95	Year of Report Dec. 31, 1994
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	\$10	\$10	
3	Preferred Stock Issued (204)	250-251	77,767,411	75,477,946	
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252	55,361,191	19,867,555	
7	Other Paid-in Capital (208-211)	253	807,593,256	823,885,896	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254	1,838,056	693,159	
11	Retained Earnings (215, 215.1, 216)	118-119	294,276,886	290,663,618	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(1,370,780)	(1,368,164)	
13	(Less) Reacquired Capital Stock (217)	250-251			
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	\$1,231,789,918	\$1,207,833,702	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257	1,015,542,000	1,014,817,000	
17	(Less) Reacquired Bonds (222)	256-257			
18	Advances from Associated Companies (223)	256-257			
19	Other Long-Term Debt (224)	256-257	418,263,448	418,201,084	
20	Unamortized Premium on Long-Term Debt (225)	-	2,756	2,489	
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	5,222,058	4,492,738	
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	\$1,428,586,146	\$1,428,527,835	
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases-Noncurrent (227)	-	55,732,883	41,106,154	
25	Accumulated Provision for Property Insurance (228.1)	-			
26	Accumulated Provision for Injuries and Damages (228.2)	-	17,651,020	15,136,257	
27	Accumulated Provision for Pensions and Benefits (228.3)	-	0	8,854,087	
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	27,471,732	27,168,292	
29	Accumulated Provision for Rate Refunds (229)	-			
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		\$100,855,635	\$92,264,790	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	-	10,990,833	0	
33	Accounts Payable (232)	-	107,453,229	95,051,387	
34	Notes Payable to Associated Companies (233)	-			
35	Account Payable to Associated Companies (234)	-	2,240,837	3,261,196	
36	Customer Deposits (235)	-	1,510,021	1,363,602	
37	Taxes Accrued (236)	262-263	68,311,897	65,471,903	
38	Interest Accrued (237)	-	14,184,739	11,381,695	
39	Dividends Declared (238)	-	36,436,118	35,469,156	
40	Matured Long-Term Debt (239)	-			
41	Matured Interests (240)	-			
42	Tax Collections Payable (241)	-	3,387,755	3,693,499	
43	Miscellaneous Current and Accrued Liabilities (242)	-	14,226,597	6,498,831	
44	Obligations Under Capital Leases-Current (243)	-	33,858,815	26,092,255	
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		\$292,600,841	\$248,283,524	

< P112-33(c) >

BALANCE SHEET FOOTNOTES REFLECT RECLASSIFICATIONS RESULTING FROM FERC AUDIT FOR THE FOUR YEAR PERIOD ENDING DECEMBER 31, 1993

Beginning Balance per General Ledger	\$99,482,653
Transfer credit Cash Balance to Accounts Payable Account 232	\$7,970,576
Corrected Beginning Balance	\$107,453,229

< P112-33(d) >

Ending Balance per General Ledger	\$88,259,434
Transfer credit Cash Balance to Accounts Payable Account 232	\$6,791,953
Corrected Ending Balance	\$95,051,387

< P112-43(c) >

Beginning Balance per General Ledger	\$14,028,326
Transfer credit Temporary Facilities Balance to Miscellaneous and Accrued Liabilities	\$198,271
Corrected Beginning Balance	\$14,226,597

< P112-43(d) >

Ending Balance per General Ledger	\$6,306,719
Transfer credit Temporary Facilities Balance to Miscellaneous and Accrued Liabilities	\$192,112
Corrected Ending Balance	\$6,498,831

Name of Respondent Duquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) 05/31/95	Year of Report Dec. 31, 1994
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
46	DEFERRED CREDITS				
47	Customer Advances for Construction (252)		\$412,638	\$373,472	
48	Accumulated Deferred Investment Tax Credits (255)	266-267	129,573,935	123,591,198	
49	Deferred Gains from Disposition of Utility Plant (256)				
50	Other Deferred Credits (253)	269	84,955,345	70,803,363	
51	Other Regulatory Liabilities (254)	278	0	22,483,747	
52	Unamortized Gain on Reacquired Debt (257)	269	1,611,217	1,529,656	
53	Accumulated Deferred Income Taxes (281-283)	272-277	1,253,618,414	1,134,309,986	
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		\$1,470,171,549	\$1,353,091,422	
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		\$4,524,004,089	\$4,330,001,273	

DUQUESNE LIGHT COMPANY

An Original

Dec. 31, 1993

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	\$4,110,028,320	\$4,345,495,642
3	Construction Work in Progress (107)	200-201	67,435,072	59,776,686
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,177,463,392	4,405,272,328
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	1,252,294,364	1,367,904,246
6	Net Utility Plant (Enter Total of line 4 less 5)		2,925,169,028	3,037,368,082
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	77,216,740	64,508,438
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		77,216,740	64,508,438
10	Net Utility Plant (Enter Total of lines 6 and 9)		3,002,385,768	3,101,876,520
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)			
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	2,887,504	2,887,504
15	(Less) Accum. Prov. for Depr. and Amort. (122)		587,125	626,732
16	Investments in Associated Companies (123)			
17	Investment in Subsidiary Companies (123.1)	224-225	706,624	116,812
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Noncurrent Portion of Allowances	228-229		
20	Other Investments (124)		33,553,433	41,417,865
21	Special Funds (125-128)		14,743,603	17,259,871
22	TOTAL Other Property and Investments (Total of lines 14 thru 17, 19, 20)		51,304,039	61,055,320
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)		929,155	(7,970,576)
25	Special Deposits (132-134)		100,843	115,343
26	Working Funds (135)		120,600	106,709
27	Temporary Cash Investments (136)		5,000,000	6,000,000
28	Notes Receivable (141)		152,144	321,896
29	Customer Accounts Receivable (142)		49,347,711	100,196,409
30	Other Accounts Receivable (143)		9,285,333	51,775,953
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		7,706,948	13,282,442
32	Notes Receivable from Associated Companies (145)			
33	Accounts Receivable from Assoc. Companies (146)		982,562	331,534
34	Fuel Stock (151)	227	39,051,955	26,660,195
35	Fuel Stock Expense Undistributed (152)	227	245,419	132,750
36	Residuals (Elec) and Extracted Products	227		
37	Plant Material and Operating Supplies (154)	227	57,159,725	52,963,186
38	Merchandise (155)	227		
39	Other Materials and Supplies (156)	227		
40	Nuclear Materials Held for Sale (157)	202-203/227		
41	Allowances (158.1 and 158.2)	228-229		
42	(Less) Noncurrent Portion of Allowances	-		
43	Stores Expenses Undistributed (163)	227	8,855,912	11,922,092
44	Gas Stored Underground - Current (164.1)			
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-		
46	Prepayments (165)		5,276,484	4,287,285
47	Advances for Gas (166-167)	-		
48	Interest and Dividends Receivable (171)		1,070	414,056
49	Rents Receivable (172)		25,900	1,160
50	Accrued Utility Revenues (173)			
51	Miscellaneous Current and Accrued Assets (174)		6,482,172	3,720,435
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$175,910,037	\$237,695,985

DUQUESNE LIGHT COMPANY

An Original

Dec. 31, 1993

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)		\$10,418,803	\$13,499,474
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	46,446,587	35,780,951
57	Other Regulatory Assets (182.3)	232		12,250,894
58	Prelim. Survey and Investigation Charges (Electric) (183)	231	19,568,574	15,024,112
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231		
60	Clearing Accounts (184)		1,252,960	2,216,514
61	Temporary Facilities (185)		(304,516)	(198,271)
62	Miscellaneous Deferred Debits (186)	233	418,881,527	883,381,698
63	Def. Losses from Disposition of Utility PPL (187)			
64	Research, Devel. and Demonstration Expnd. (188)	352-353	980,725	296,236
65	Unamortized Loss on Reacquired Debt (189)		70,324,510	95,265,919
66	Accumulated Deferred Income Taxes (190)	234-235	41,641,712	57,689,888
67	Unrecovered Purchased Gas Costs (191)			
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		609,210,882	1,115,207,415
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)		\$3,838,210,726	\$4,515,835,240

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	\$10	\$10
3	Preferred Stock Issued (204)	250-251	77,732,464	77,767,411
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	54,276,209	55,361,191
7	Other Paid-In Capital (208-211)	253	808,706,455	807,593,256
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	1,838,925	1,838,056
11	Retained Earnings (215, 215.1, 216)	118-119	300,529,284	294,276,886
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(780,968)	(1,370,780)
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		1,238,624,529	1,231,789,918
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	1,034,790,000	1,015,542,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257	393,623,971	418,263,448
20	Unamortized Premium on Long-Term Debt (225)		25,254	2,756
21	(Less) Unamortized Discount on Long-Term Debt-Débit (226)		4,037,334	5,222,058
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		1,424,401,891	1,428,586,146
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)		71,876,440	55,732,883
25	Accumulated Provision for Property Insurance (228.1)			
26	Accumulated Provision for Injuries and Damages (228.2)		11,752,893	17,651,020
27	Accumulated Provision for Pensions and Benefits (228.3)			
28	Accumulated Miscellaneous Operating Provisions (228.4)		1,275,388	27,471,732
29	Accumulated Provision for Rate Refunds (229)			
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		84,904,721	100,855,635
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)			10,990,833
33	Accounts Payable (232)		109,237,103	99,482,653
34	Notes Payable to Associated Companies (233)			
35	Accounts Payable to Associated Companies (234)		930,434	2,240,837
36	Customer Deposits (235)		1,678,690	1,510,021
37	Taxes Accrued (236)	262-263	99,516,880	68,311,897
38	Interest Accrued (237)		28,258,160	14,184,739
39	Dividends Declared (238)		35,108,708	36,436,118
40	Matured Long-Term Debt (239)			
41	Matured Interest (240)			
42	Tax Collections Payable (241)		2,789,208	3,387,755
43	Miscellaneous Current and Accrued Liabilities (242)		22,679,690	14,028,326
44	Obligations Under Capital Leases-Current (243)		34,653,042	33,858,815
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		\$334,851,915	\$284,431,994

DUQUESNE LIGHT COMPANY

An Original

Dec. 31, 1993

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (CONTINUED)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		401,632	412,638
48	Accumulated Deferred Investment Tax Credits (255)	266-267	135,580,350	129,573,935
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	71,198,736	84,955,345
51	Other Regulatory Liabilities (254)	278		
52	Unamortized Gain on Reacquired Debt (257)		1,724,006	1,611,217
53	Accumulated Deferred Income Taxes (281-283)	272-277	546,522,946	1,253,618,414
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		755,427,670	1,470,171,549
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14,22,30 45 and 54)		\$3,838,210,726	\$4,515,835,242

ATTACHMENT 2

Name of Respondent Duquesne Light Company	This Report Is: <input type="checkbox"/> (1) An Original. <input checked="" type="checkbox"/> (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
----------------------------------------------	------------------------------------------------------------------------------------------------------------------------	--------------------------------------------	---------------------------------

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (l,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$1,182,879,406	\$1,199,448,382
3	Operating Expenses			
4	Operation Expenses (401)	320-323	496,732,039	509,343,993
5	Maintenance Expenses (402)	320-323	78,386,090	81,516,149
6	Depreciation Expense (403)	336-337	177,616,072	150,385,953
7	Amort. & Depl. of Utility Plant (404-405)	336-337	17,896,373	8,730,189
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	353,580	1,060,740
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		8,471,653	15,469,368
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	84,624,688	86,349,129
14	Income Taxes - Federal (409.1)	262-263	94,901,767	100,490,700
15	- Other (409.1)	262-263	29,130,353	29,584,976
16	Provision for Deferred Income Taxes (410.1)	234,272-277	17,035,212	25,971,171
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	36,611,485	46,049,708
18	Investment Tax Credit Adj. - Net (411.4)	266	(7,838,483)	(7,252,534)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)		226,313	171,075
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$960,471,546	\$955,429,051
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$222,407,860	\$244,019,331

Name of Respondent Duquesne Light Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/30/97	Year of Report Dec. 31, 1996
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STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

8. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year

which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
\$1,182,879,406	\$1,199,448,382					2
						3
496,732,039	509,343,993					4
78,386,090	81,516,149					5
177,616,072	150,385,953					6
17,896,373	8,730,189					7
353,580	1,060,740					8
8,471,653	15,469,368					9
						10
						11
						12
84,624,688	86,349,129					13
94,901,767	100,490,700					14
29,130,353	29,584,976					15
17,035,212	25,971,171					16
36,611,485	46,049,708					17
(7,838,483)	(7,252,534)					18
						19
						20
226,313	171,075					21
						22
\$960,471,546	\$955,429,051	0	0	0	0	23
\$222,407,860	\$244,019,331	0	0	0	0	24

Name of Respondent Ducquesne Light Company		This Report is: (2) [X] An Original [] A Resubmission		Date of Report (Mo. Da. Yr) 02/30/97		Year of Report Dec. 31, 1996	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL				
			Current Year (c)	Previous Year (d)			
25	Net Utility Operating Income (Carried forward from page 114)	--	\$222,407,860	\$244,019,331			
26	Other Income and Deductions						
27	Other Income						
28	Nonutility Operating Income						
29	Revenues from Merchandising, Jobbing and Contract Work (415)						
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
31	Revenues from Nonutility Operations (417)						
32	(Less) Expenses of Nonutility Operations (417.1)						
33	Nonoperating Rental Income (418)		(57,428)	(59,761)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119	* 0 *	0			
35	Interest and Dividend Income (419)		* 12,215,867 *	7,922,854			
36	Allowance for Other Funds Used During Construction (419.1)		1	720,866			
37	Miscellaneous Nonoperating Income (421)		* 27,732,371 *	16,886,947			
38	Gain on Disposition of Property (421.1)		0	134,428			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$39,890,811	\$25,605,334			
40	Other Income Deductions						
41	Loss on Disposition of Property (421.2)		4,582,030	7,594,133			
42	Miscellaneous Amortization (425)	340	0	0			
43	Miscellaneous Income Deductions (426.1-426.5)	340	* 13,952,727 *	15,179,903			
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$18,534,757	\$22,774,036			
45	Taxes Applic. to Other Income and Deductions						
46	Taxes Other Than Income Taxes (408.2)	262-263					
47	Income Taxes - Federal (409.2)	262-263	41,636,710	131,200			
48	Income Taxes - Other (409.2)	262-263	14,905,388	(751,200)			
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277					
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	57,740,386				
51	Investment Tax Credit Adj. - Net (411.5)						
52	(Less) Investment Tax Credits (420)		1,720,529	578,347			
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		(\$2,918,817)	(\$1,198,347)			
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$24,274,871	\$4,029,645			
55	Interest Charges						
56	Interest on Long-Term Debt (427)		82,504,832	89,139,440			
57	Amort. of Debt Disc. and Expense (428)		6,091,881	6,367,812			
58	Amortization of Loss on Recquired Debt (428.1)						
59	(Less) Amort. of Premium on Debt - Credit (429)		157	162			
60	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)		118,663	116,191			
61	Interest on Debt to Assoc. Companies (430)	340					
62	Other Interest Expense (431)	340	* 9,594,174 *	2,599,448			
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,249,515	763,837			
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$96,822,552	\$97,226,510			
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$149,860,179	\$150,822,466			
66	Extraordinary Items						
67	Extraordinary Income (434)						
68	(Less) Extraordinary Deductions (435)						
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0			
70	Income Taxes-Federal and Other (409.3)	262-263					
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0			
72	Net Income (Enter Total of lines 65 and 71)		\$149,860,179	\$150,822,466			

< Page 115 Line 2 Column e >

Includes subsidiary consolidation of (\$4,740)

< Page 115 Line 2 Column f >

Includes \$148,993 adjustment to correct
February 1995 entry (see page 300)
Includes subsidiary consolidation of (\$38)

< Page 115 Line 4 Column e >

Includes subsidiary consolidation of \$189,282.

< Page 115 Line 4 Column f >

Includes \$148,993 adjustment to correct
February 1995 entry (see page 321). Also
includes subsidiary consolidation of \$63,311.

< Page 115 Line 13 Column e >

Includes subsidiary consolidation of \$55,000.

< Page 115 Line 13 Column f >

Includes subsidiary consolidation of (\$5,627)

< Page 117 Line 34 Column c >

Includes subsidiary consolidation of \$31,619,253.

< Page 117 Line 34 Column d >

Includes subsidiary consolidation of (\$9,640,557).

< Page 117 Line 35 Column c >

Includes subsidiary consolidation of \$652,801.

< Page 117 Line 35 Column d >

Includes subsidiary consolidation of \$400,316.

< Page 117 Line 37 Column c >

Includes subsidiary consolidation of \$24,280,194.

< Page 117 Line 43 Column c >

Includes subsidiary consolidation of (\$1,309,401) and (\$8,561,782).

< Page 117 Line 43 Column d >

Includes subsidiary consolidation of (\$4,847,582) and (\$4,760,613).

< Page 117 Line 62 Column c >

Includes subsidiary consolidation of (\$17,076,462).

< Page 117 Line 62 Column d >

Includes subsidiary consolidation of (\$5,679,071).

Name of Respondent Duquesne Light Company	This Report Is: <input type="checkbox"/> (1) An Original <input checked="" type="checkbox"/> (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$1,199,448,382	\$1,169,220,404
3	Operating Expenses			
4	Operation Expenses (401)	320-323	509,343,993	514,528,716
5	Maintenance Expenses (402)	320-323	81,516,149	79,488,103
6	Depreciation Expense (403)	336-337	150,385,953	125,166,353
7	Amort. & Depl. of Utility Plant (404-405)	336-337	8,730,189	8,022,309
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	1,060,740	1,060,740
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		15,469,368	15,469,368
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			-
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	86,349,129	86,981,308
14	Income Taxes - Federal (409.1)	262-263	100,490,700	90,334,600
15	- Other (409.1)	262-263	29,584,976	33,071,480
16	Provision for Deferred Income Taxes (410.1)	234,272-277	25,971,171	35,926,065
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	46,049,708	52,848,992
18	Investment Tax Credit Adj. - Net (411.4)	266	(7,252,534)	(5,375,736)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)		171,075	229,967
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$955,429,051	\$931,594,347
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$244,019,331	\$237,626,057

Name of Respondent Duquesne Light Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.) 04/30/96	Year of Report Dec. 31, 1995
----------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-----------------------------------------------	---------------------------------

STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
* \$1,199,448,382	* \$1,169,220,404					2
						3
* 509,343,993	514,528,716					4
81,516,149	79,488,103					5
150,385,953	125,166,353					6
8,730,189	8,022,309					7
1,060,740	1,060,740					8
						9
15,469,368	15,469,368					10
						11
						12
* 86,349,129	86,981,308					13
100,490,700	90,334,600					14
29,584,976	33,071,480					15
25,971,171	35,926,065					16
46,049,708	52,848,992					17
(7,252,534)	(5,375,736)					18
						19
						20
171,075	229,967					21
						22
\$955,429,051	\$931,594,347	0	0	0	0	23
\$244,019,331	\$237,626,057	0	0	0	0	24

Name of Respondent Duquesne Light Company		This Report Is: (2) [X] An Original [] A Resubmission		Date of Report (Mo. Da. Yr) 02/30/96	Year of Report Dec. 31, 1995
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
25	Net Utility Operating Income (Carried forward from page 114)	--	\$244,019,331	\$237,626,057	
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues From Merchandising, Jobbing and Contract Work (415)				
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)				
31	Revenues From Nonutility Operations (417)				
32	(Less) Expenses of Nonutility Operations (417.1)				
33	Monoperating Rental Income (418)		(59,761)	(39,292)	
34	Equity in Earnings of Subsidiary Companies (418.1)	119	0	2,616	
35	Interest and Dividend Income (419)		7,922,854	6,502,560	
36	Allowance for Other Funds Used During Construction (419.1)		720,866	1,294,747	
37	Miscellaneous Monoperating Income (421)		16,886,947	10,163,769	
38	Gain on Disposition of Property (421.1)		134,428	(500)	
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$25,605,334	\$17,923,900	
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		7,594,133	6,610,303	
42	Miscellaneous Amortization (425)	340	0	3,123,491	
43	Miscellaneous Income Deductions (426.1-426.5)	340	15,179,903	3,723,567	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$22,774,036	\$13,457,361	
45	Taxes Applic. to Other Income and Deductions				
46	Taxes Other Than Income Taxes (408.2)	262-263			
47	Income Taxes - Federal (409.2)	262-263	131,200	(6,138,500)	
48	Income Taxes - Other (409.2)	262-263	(751,200)	335,400	
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277			
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277			
51	Investment Tax Credit Adj. - Net (411.5)				
52	(Less) Investment Tax Credits (420)		578,347	607,001	
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		(\$1,198,347)	(\$6,410,101)	
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$4,029,645	\$10,876,640	
55	Interest Charges				
56	Interest on Long-Term Debt (427)		89,139,440	94,645,638	
57	Amort. of Debt Disc. and Expense (428)		6,367,812	6,496,743	
58	Amortization of Loss on Recquired Debt (428.1)				
59	(Less) Amort. of Premium on Debt - Credit (429)		162	165	
60	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)		116,191	115,031	
61	Interest on Debt to Assoc. Companies (430)	340			
62	Other Interest Expense (431)	340	2,599,448	1,094,369	
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		763,837	1,068,405	
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$97,226,510	\$101,053,149	
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$150,822,466	\$147,449,548	
66	Extraordinary Items				
67	Extraordinary Income (434)				
68	(Less) Extraordinary Deductions (435)				
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0	
70	Income Taxes-Federal and Other (409.3)	262-263			
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0	
72	Net Income (Enter Total of lines 65 and 71)		\$150,822,466	\$147,449,548	

< Page 115 Line 2 Column e >

Includes \$148,993 adjustment to correct February 1995 entry (see page 300).
Includes subsidiary consolidation of (\$38).

< Page 115 Line 2 Column f >

Includes phase-in plan deferred revenues in the amount of (\$28,810,077)

< Page 115 Line 4 Column e >

Includes \$148,993 adjustment to correct February entry (see page 321). Also includes subsidiary consolidation of \$63,311.

< Page 115 Line 13 Column c >

Includes subsidiary consolidation of (\$5,627)

< Page 117 Line 34 Column c >

Includes subsidiary consolidation of (\$9,640,557)

< Page 117 Line 35 Column c >

Includes subsidiary consolidation of \$400,316

< Page 117 Line 43 Column c >

Includes subsidiary consolidation of (\$4,847,582) and (\$4,760,613).

< Page 117 Line 62 Column c >

Includes subsidiary consolidation of (\$5,679,071)

Name of Respondent Duquesne Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Day, YF) 05/31/95	Year of Report Dec. 31, 1994
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$1,169,220,404	\$1,160,975,939
3	Operating Expenses			
4	Operation Expenses (401)	320-323	514,528,716	518,437,021
5	Maintenance Expenses (402)	320-323	79,488,103	89,658,943
6	Depreciation Expense (403)	336-338	125,166,353	115,652,298
7	Amort. & Depl. of Utility Plant (404-405)	336-338	8,022,309	8,286,502
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	1,060,740	1,060,740
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		15,469,368	15,500,586
10	Amort. of Conversion Expenses (407)			0
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	86,981,308	72,158,553
14	Income Taxes - Federal (409.1)	262-263	90,334,600	100,521,822
15	- Other (409.1)	262-263	33,071,480	37,717,936
16	Provision for Deferred Income Taxes (410.1)	234,272-277	35,926,065	56,665,451
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	52,848,992	89,396,606
18	Investment Tax Credit Adj. - Net (411.4)	266	(5,375,736)	(5,399,414)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)		229,967	0
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22)		\$931,594,347	\$920,863,832
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$237,626,057	\$240,112,107

Name of Respondent Duquesne Light Company	This Report Is: (1) [] An Original (2) [X] A Resubmission	Date of Report (Mo. Da. Yr) 05/31/95	Year of Report Dec. 31, 1994
----------------------------------------------	------------------------------------------------------------------	--------------------------------------------	---------------------------------

STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
\$1,169,220,404	\$1,160,975,939					2
						3
514,528,716	518,437,021					4
79,488,103	89,658,943					5
125,166,353	115,652,298					6
8,022,309	8,286,502					7
1,060,740	1,060,740					8
						9
15,469,368	15,500,586					10
						11
						12
86,981,308	72,158,553					13
90,334,600	100,521,822					14
33,071,480	37,717,936					15
35,926,065	56,665,451					16
52,848,992	89,396,606					17
(5,375,736)	(5,399,414)					18
						19
						20
229,967	0					21
						22
\$931,594,347	\$920,863,832					23
						24
\$237,626,057	\$240,112,107					

< P115-8(e) >

Includes phase-in plan deferred revenues in the amount of (\$28,810,077).

< P115-8(f) >

Includes phase-in plan deferred revenues in the amount of (\$100,315,574).

Name of Respondent Duke Energy Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 05/31/95	Year of Report Dec. 31, 1994
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	--	\$237,626,057	\$240,112,107
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)		(39,292)	(63,292)
34	Equity in Earnings of Subsidiary Companies (418.1)	119	2,616	(589,812)
35	Interest and Dividend Income (419)		6,502,560	7,499,686
36	Allowance for Other Funds Used During Construction (419.1)		1,294,747	869,204
37	Miscellaneous Nonoperating Income (421)		10,163,769	10,713,669
38	Gain on Disposition of Property (421.1)		(500)	3,340
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$17,923,900	\$18,432,795
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		6,610,303	6,569,978
42	Miscellaneous Amortization (425)	340	3,123,491	3,119,194
43	Miscellaneous Income Deductions (426.1-426.5)	340	3,723,567	17,602,447
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		\$13,457,361	\$27,291,619
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263		
47	Income Taxes - Federal (409.2)	262-263	(6,138,500)	(17,557,400)
48	Income Taxes - Other (409.2)	262-263	335,400	(9,219,600)
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277		
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277		
51	Investment Tax Credit Adj. - Net (411.5)			
52	(Less) Investment Tax Credits (420)		607,001	607,001
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		(\$6,410,101)	(\$27,384,001)
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$10,876,640	\$18,525,177
55	Interest Charges			
56	Interest on Long-Term Debt (427)		94,645,638	102,937,601
57	Amort. of Debt Disc. and Expense (428)		6,496,743	5,657,930
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt - Credit (429)		165	4,068
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		115,031	112,789
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	1,094,369	3,522,666
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,068,405	726,600
64	Net Interest Charges (Enter Total of lines 56 thru 63)		\$101,053,149	\$111,274,740
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		\$147,449,548	\$147,362,544
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes-Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		\$147,449,548	\$147,362,544

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i.k.m.o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate pro-

- ceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$1,160,975,939	\$1,187,389,275
3	Operating Expenses			
4	Operation Expenses (401)	320-323	518,437,021	544,360,175
5	Maintenance Expenses (402)	320-323	89,658,943	79,145,846
6	Depreciation Expense (403)	336-338	115,652,298	108,155,800
7	Amort. & Depl. of Utility Plant (404-405)	336-338	8,286,502	2,263,608
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	1,060,740	1,060,740
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		15,500,586	16,443,984
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	72,158,553	85,367,563
14	Income Taxes - Federal (409.1)	262-263	100,521,822	64,197,978
15	- Other (409.1)	262-263	37,717,936	23,997,292
16	Provision for Deferred Inc. Taxes (410.1)	234,272-277	56,665,451	79,574,669
17	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	89,396,606	64,049,169
18	Investment Tax Credit Adj. - Net (411.4)	266	(5,399,414)	(5,436,051)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.8)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		920,863,832	935,082,435
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$240,112,107	\$252,306,840

- (1) Phase-in plan deferred revenues in account 406 in the amounts of (\$100,315,574) and (\$98,201,157) are included above in operating revenues (400) for the current and previous year, respectively.

DUQUESNE LIGHT COMPANY

An Original

Dec. 31, 1993

STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of

allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
\$1,160,975,939	\$1,187,389,275					2
						3
518,437,021	544,360,175					4
89,658,943	79,145,846					5
115,652,298	108,155,800					6
8,286,502	2,263,608					7
1,060,740	1,060,740					8
						9
15,500,586	16,443,984					10
						11
						12
72,158,553	85,367,563					13
100,521,822	64,197,978					14
37,717,936	23,997,292					15
56,665,451	79,574,669					16
89,396,606	64,049,169					17
(5,399,414)	(5,436,051)					18
						19
						20
						21
						22
920,863,832	935,082,435	0	0	0	0	23
\$240,112,107	\$252,306,840	\$0	\$0	\$0	\$0	24

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)		\$240,112,107	\$252,306,840
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)		(63,292)	(3,976)
34	Equity in Earnings of Subsidiary Companies (418.1)	119	(589,812)	(176,364)
35	Interest and Dividend Income (419)		7,499,686	6,584,511
36	Allowance for Other Funds Used During Construction (419.1)		869,204	2,598,438
37	Miscellaneous Nonoperating Income (421)		10,713,669	29,301,411
38	Gain on Disposition of Property (421.1)		3,340	82,432
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		18,432,795	38,386,452
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		6,569,978	2,163,986
42	Miscellaneous Amortization (425)	340	3,119,194	3,119,194
43	Miscellaneous Income Deductions (426.1-426.5)	340	17,602,447	2,357,698
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		27,291,619	7,640,878
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263		
47	Income Taxes - Federal (409.2)	262-263	(17,557,400)	7,264,900
48	Income Taxes - Other (409.2)	262-263	(9,219,600)	2,982,800
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277		
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277		
51	Investment Tax Credit Adj.- Net (411.5)			
52	(Less) Investment Tax Credits (420)		607,001	532,764
53	TOTAL Taxes on Other Inc. and Ded. (Enter Total of 46 thru 52)		(27,384,001)	9,714,936
54	Net Other Income and Deductions (Enter Total of lines 39,44,53)		18,525,177	21,030,638
55	Interest Charges			
56	Interest on Long-Term Debt (427)		102,937,601	119,179,309
57	Amortization of Debt Disc. and Expense (428)		5,657,930	4,342,348
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt - Credit (429)		4,068	6,853
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)		112,789	112,924
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	3,522,666	2,463,784
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		726,600	2,296,439
64	Net Interest Charges (Total of lines 56 thru 63)		111,274,740	123,569,225
65	Income Before Extraordinary Items (Enter Total of lines 25, 54 and 64)		147,362,544	149,768,253
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes - Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		\$147,362,544	\$149,768,253

ATTACHMENT 3

Name of Respondent Ducquesne Light Company		This Report Is: () [x] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr) 04/30/97	Year of Report Dec. 31, 1996
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$3,787,848,062 *	\$3,787,848,062	
4	Property Under Capital Leases	16,951,950	16,951,950	
5	Plant Purchased or Sold			
6	Completed Construction not Classified	485,803,108	485,803,108	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$4,290,603,120	\$4,290,603,120	
9	Leased to Others			
10	Held for Future Use	189,703,851 *	189,703,851	
11	Construction Work in Progress	45,147,945	45,147,945	
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$4,525,454,916	\$4,525,454,916	
14	Accum. Prov. for Depr., Amort., & Depl.	1,877,476,112	1,877,476,112	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$2,647,978,804	\$2,647,978,804	
DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
17	In Service:			
18	Depreciation	1,752,462,787 *	1,752,462,787	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0		
20	Amort. of Underground Storage Land and Land Rights	0		
21	Amort. of Other Utility Plant	42,303,621	42,303,621	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$1,794,766,408	\$1,794,766,408	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation	82,709,704	82,709,704	
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	\$82,709,704	\$82,709,704	
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	0		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	\$1,877,476,112	\$1,877,476,112	

< Page 200 Line 3 Column c >

Includes \$27,875,941 for Brunot Island Units
2A & 2B transferred to Acct 101 from Acct 105.

< Page 200 Line 10 Column c >

see note line 3

< Page 200 Line 18 Column c >

Includes \$11,509,308 in depreciation for Brunot
Island Units 2A & 2B transferred from Acct 105 to 101.

Name of Respondent Ducquesne Light Company		This Report Is: (1) [] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
1. Report below the original cost of electric plant in service according to the prescribed accounts.		counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the		
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.				
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.				
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.				
5. Classify Account 106 according to prescribed ac-				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization	\$100,275		
3	(302) Franchises and Consents	6,830		
4	(303) Miscellaneous Intangible Plant	285,138,184	1,269,906	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$285,245,289	\$1,269,906	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	8,257,459	(20,787)	
9	(311) Structures and Improvements	* 134,324,046	436,359	
10	(312) Boiler Plant Equipment	529,230,196	3,312,611	
11	(313) Engines and Engine-Driven Generators	0		
12	(314) Turbogenerator Units	134,308,734	290,097	
13	(315) Accessory Electric Equipment	* 78,708,269	3,761,263	
14	(316) Misc. Power Plant Equipment	* 22,556,165	* 3,160,003	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$907,384,869	\$10,939,546	
16	B. Nuclear Production Plant			
17	(320) Land and Land Rights	617,908	(5)	
18	(321) Structures and Improvements	234,285,618	(67,583)	
19	(322) Reactor Plant Equipment	* 650,672,551	998,844	
20	(323) Turbo generator Units	118,054,155	756,609	
21	(324) Accessory Electric Equipment	164,282,216	1,451,707	
22	(325) Misc. Power Plant Equipment	67,356,845	7,064,199	
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	\$1,235,269,293	\$10,203,771	
24	C. Hydraulic Production Plant			
25	(330) Land and Land Rights			
26	(331) Structures and Improvements			
27	(332) Reservoirs, Dams, and Waterways			
28	(333) Water Wheels, Turbines, and Generators			
29	(334) Accessory Electric Equipment			
30	(335) Misc. Power Plant Equipment			
31	(336) Roads, Railroads, and Bridges			
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)			
33	D. Other Production Plant			
34	(340) Land and Land Rights	393,704		
35	(341) Structures and Improvements	4,755,692		
36	(342) Fuel Holders, Products, and Accessories	2,139,536		
37	(343) Prime Movers	* 396,919		
38	(344) Generators	* 6,509,491	629	
39	(345) Accessory Electric Equipment	510,428		

Name of Respondent Duquesne Light Company	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo. Da. Yr) 02/30/97	Year of Report Dec. 31, 1996
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column(f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account. and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			\$100,275	(301)	2
			6,830	(302)	3
	585,330		286,993,420	(303)	4
	\$585,330		\$287,100,525		5
					6
					7
		(209,912)	8,026,760	(310)	8
* 131,675		(5,774,855)	128,853,875	(311)	9
8,954,060	1,532	(39,129,444)	484,460,835	(312)	10
			0	(313)	11
1,523,966		(17,306,065)	115,768,800	(314)	12
400,060		(3,340,106)	78,729,366	(315)	13
213,518		(1,221,938)	24,280,712	(316)	14
\$11,223,279	\$1,532	(\$66,982,320)	\$840,120,348		15
					16
			617,903	(320)	17
152,578		(4,649,158)	229,416,299	(321)	18
2,761,243	40,445	7,205,824	656,156,421	(322)	19
123,528		1,039,642	119,726,878	(323)	20
1,705,624		(2,558,073)	161,470,226	(324)	21
401,288		(1,028,539)	72,991,217	(325)	22
\$5,144,261	\$40,445	\$9,696	\$1,240,378,944		23
					24
				(330)	25
				(331)	26
				(332)	27
				(333)	28
				(334)	29
				(335)	30
				(336)	31
			0		32
					33
			393,704	(340)	34
		* 3,394,579	8,150,271	(341)	35
		1,232,090	3,371,626	(342)	36
* 396,919		436,877	436,877	(343)	37
		16,269,864	22,779,984	(344)	38
		6,163,706	6,674,134	(345)	39

Name of Respondent Duke's Light Company		This Report Is: { } [X] An Original { } [] A Resubmission	Date of Report (MM/YY) 02/30/97	Year of Report Dec. 31, 1996
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$714,008		
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$15,419,778	\$629	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$2,158,073,940	\$21,143,946	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	9,897,757	(64,672)	
45	(352) Structures and Improvements	7,929,755	147,547	
46	(353) Station Equipment	* 120,038,202	7,392,896	
47	(354) Towers and Fixtures	66,638,438	(5,686)	
48	(355) Poles and Fixtures	5,631,503	21,820	
49	(356) Overhead Conductors and Devices	43,910,430	65,120	
50	(357) Underground Conduit	34,227,804	23,099	
51	(358) Underground Conductors and Devices	19,190,580	(294,722)	
52	(359) Roads and Trails	13,879		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$307,478,348	\$7,285,402	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	9,441,349	(529,513)	
56	(361) Structures and Improvements	40,160,546	870,832	
57	(362) Station Equipment	* 316,177,379	3,962,413	
58	(363) Storage Battery Equipment	0		
59	(364) Poles, Towers, and Fixtures	209,246,471	9,210,229	
60	(365) Overhead Conductors and Devices	160,092,123	9,490,548	
61	(366) Underground Conduit	73,829,169	760,841	
62	(367) Underground Conductors and Devices	108,911,494	4,381,580	
63	(368) Line Transformers	147,961,246	3,960,015	
64	(369) Services	56,573,573	1,277,408	
65	(370) Meters	58,458,038	1,722,034	
66	(371) Installations on Customer Premises	37,793		
67	(372) Leased Property on Customer Premises	0		
68	(373) Street Lighting and Signal Systems	21,225,787	1,401,029	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$1,202,114,968	\$36,507,416	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	6,199,971		
72	(390) Structures and Improvements	61,251,133	3,364,604	
73	(391) Office Furniture and Equipment	45,116,104	4,154,962	
74	(392) Transportation Equipment	16,908,130	429,050	
75	(393) Stores Equipment	2,340,894		
76	(394) Tools, Shop and Garage Equipment	9,765,948	92,945	
77	(395) Laboratory Equipment	6,109,662	179,727	
78	(396) Power Operated Equipment	1,339,674		
79	(397) Communication Equipment	88,387,651	1,634,334	
80	(398) Miscellaneous Equipment	427,862	4,449	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$237,847,029	\$9,860,071	
82	(399) Other Tangible Property	72,495,480		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$310,342,509	\$9,860,071	
84	TOTAL (Accounts 101 and 106) (lines 5, 15, 23, 32, 41, 53, 69, 83)	\$4,263,255,054	\$76,066,741	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$4,263,255,054	*	\$76,066,741

Name of Respondent Ducquesne Light Company		This Report Is: { } [X] An Original { } [] A Resubmission		Date of Report (Mo. Da. Yr) 04/30/97		Year of Report Dec. 31, 1996	
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of year (g)				Line No.
		\$378,825	\$1,092,833	(346)			40
\$396,919	0	\$27,875,941	\$42,899,429				41
\$16,764,459	\$41,977	(\$39,096,683)	\$2,123,398,721				42
							43
			9,833,085	(350)			44
		(3,621)	8,073,681	(352)			45
1,659,347	404,383	(1,318,409)	124,857,725	(353)			46
			66,632,752	(354)			47
			5,653,323	(355)			48
			43,975,550	(356)			49
			34,250,903	(357)			50
			18,895,858	(358)			51
			13,879	(359)			52
\$1,659,347	\$404,383	(\$1,322,030)	\$312,186,756				53
							54
9,575			8,902,261	(360)			55
2,000			41,029,378	(361)			56
1,665,446	(200,483)	(257,565)	318,016,298	(362)			57
			0	(363)			58
430,253			218,026,447	(364)			59
649,435			168,933,236	(365)			60
28,759			74,561,251	(366)			61
476,447			112,816,627	(367)			62
896,339	507	(79,027)	150,946,402	(368)			63
58,551			57,792,430	(369)			64
527,153			59,652,919	(370)			65
			37,793	(371)			66
			0	(372)			67
116,128			22,510,688	(373)			68
\$4,860,086	(\$199,976)	(\$336,592)	\$1,233,225,730				69
							70
			6,199,971	(389)			71
155,124	(22,540)		64,438,073	(390)			72
613,280			48,657,786	(391)			73
459,768			16,877,412	(392)			74
55			2,340,839	(393)			75
28,408			9,830,485	(394)			76
			6,289,389	(395)			77
30,555		(4,761)	1,304,358	(396)			78
1,031,959	(116,692)		88,873,334	(397)			79
			432,311	(398)			80
\$2,319,149	(\$139,232)	(\$4,761)	\$245,243,958				81
			72,495,480	(399)			82
\$2,319,149	(\$139,232)	(\$4,761)	\$317,739,438				83
\$25,603,041	\$692,482	(\$40,760,066)	\$4,273,651,170				84
			0	(102)			85
			0				86
			0	(103)			87
\$25,603,041	\$692,482	(\$40,760,066)	\$4,273,651,170				88

Name of Respondent Duke Energy Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 02/30/96	Year of Report Dec. 31, 1995
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$3,710,596,096	\$3,710,596,096	
4	Property Under Capital Leases	17,704,497	17,704,497	
5	Plant Purchased or Sold			
6	Completed Construction not Classified	552,658,959	552,658,959	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$4,280,959,552	\$4,280,959,552	
9	Leased to Others			
10	Held for Future Use	216,579,663	216,579,663	
11	Construction Work in Progress	38,133,486	38,133,486	
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$4,535,672,701	\$4,535,672,701	
14	Accum. Prov. for Depr., Amort., & Depl.	1,625,494,972	1,625,494,972	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$2,910,177,729	\$2,910,177,729	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,497,214,724	1,497,214,724	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0		
20	Amort. of Underground Storage Land and Land Rights	0		
21	Amort. of Other Utility Plant	34,007,988	34,007,988	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$1,531,222,712	\$1,531,222,712	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation	94,272,260	94,272,260	
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	\$94,272,260	\$94,272,260	
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	0		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$1,625,494,972	\$1,625,494,972	

Name of Respondent Ducquesne Light Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/96	Year of Report Dec. 31, 1995
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ELECTRIC PLANT IN SERVICE (Accounts 101,102,103, and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column(d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	\$100,275	
3	(302) Franchises and Consents	6,830	
4	(303) Miscellaneous Intangible Plant	286,156,329	(28,196)
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$286,263,434	(\$28,196)
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	8,030,003	227,456
9	(311) Structures and Improvements	134,204,300	156,485
10	(312) Boiler Plant Equipment	512,208,430	19,895,568
11	(313) Engines and Engine-Driven Generators	0	
12	(314) Turbogenerator Units	132,350,641	2,029,728
13	(315) Accessory Electric Equipment	78,637,882	141,489
14	(316) Misc. Power Plant Equipment	21,149,798	1,403,861
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$886,581,054	\$23,854,587
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	799,032	0
18	(321) Structures and Improvements	233,971,484	512,933
19	(322) Reactor Plant Equipment	571,683,632	7,286,090
20	(323) Turbo generator Units	117,824,436	241,034
21	(324) Accessory Electric Equipment	165,145,730	(769,227)
22	(325) Misc. Power Plant Equipment	68,353,155	(562,498)
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	\$1,157,777,469	\$6,708,332
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	393,704	
35	(341) Structures and Improvements	4,755,693	
36	(342) Fuel Holders, Products, and Accessories	2,139,536	
37	(343) Prime Movers	19,100	
38	(344) Generators	6,480,027	10,364
39	(345) Accessory Electric Equipment	510,428	

Name of Respondent Ducquesne Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) 04/30/96		Year of Report Dec. 31, 1995	
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)							
<p>reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column(f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-</p>				<p>umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>			
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.		
			\$100,275	(301)	1		
			6,830	(302)	2		
	(989,673)	(276)	285,138,184	(303)	3		
	(\$989,673)	(\$276)	\$285,245,289		4		
					5		
					6		
			8,257,459	(310)	7		
36,739		(52,476)	134,271,570	(311)	8		
2,407,396	(462,417)	(3,989)	529,230,196	(312)	9		
			0	(313)	10		
81,234	9,599		134,308,734	(314)	11		
71,248		(80,013)	78,628,110	(315)	12		
28,756	93	(4,823)	22,520,173	(316)	13		
\$2,625,373	(\$452,725)	(\$141,301)	\$907,216,242		14		
					15		
		(181,124)	617,908	(320)	16		
198,907		108	234,285,618	(321)	17		
1,712,230		59	577,257,551	(322)	18		
11,324		9	118,054,155	(323)	19		
94,362		75	164,282,216	(324)	20		
433,836		24	67,356,845	(325)	21		
\$2,450,659		(\$180,849)	\$1,161,854,293		22		
					23		
				(330)	24		
				(331)	25		
				(332)	26		
				(333)	27		
				(334)	28		
				(335)	29		
				(336)	30		
			0		31		
					32		
			393,704	(340)	33		
		(1)	4,755,692	(341)	34		
			2,139,536	(342)	35		
		(19,100)	0	(343)	36		
			6,490,391	(344)	37		
			510,428	(345)	38		
					39		

Name of Respondent Ducquesne Light Company		This Report Is: (2) [X] An Original [] A Resubmission	Date of Report (Mo, Day, Yr) 04/30/96	Year of Report Dec. 31, 1995
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$714,047		
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$15,012,535	\$10,364	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$2,059,371,058	\$30,573,283	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	9,901,805	(4,048)	
45	(352) Structures and Improvements	7,898,169	62,474	
46	(353) Station Equipment	107,728,909	718,323	
47	(354) Towers and Fixtures	66,094,132	544,306	
48	(355) Poles and Fixtures	5,569,384	62,435	
49	(356) Overhead Conductors and Devices	43,813,026	97,404	
50	(357) Underground Conduit	34,511,885	(284,081)	
51	(358) Underground Conductors and Devices	19,350,324	(159,743)	
52	(359) Roads and Trails	13,879		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$294,881,513	\$1,037,070	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	9,261,737	173,535	
56	(361) Structures and Improvements	39,562,234	622,433	
57	(362) Station Equipment	247,685,882	5,296,831	
58	(363) Storage Battery Equipment	0		
59	(364) Poles, Towers, and Fixtures	199,486,400	10,670,009	
60	(365) Overhead Conductors and Devices	156,990,588	3,876,939	
61	(366) Underground Conduit	71,768,697	2,070,559	
62	(367) Underground Conductors and Devices	105,882,526	3,504,243	
63	(368) Line Transformers	145,558,625	3,648,589	
64	(369) Services	55,076,765	1,601,740	
65	(370) Meters	58,755,449	1,756,797	
66	(371) Installations on Customer Premises	37,793		
67	(372) Leased Property on Customer Premises	0		
68	(373) Street Lighting and Signal Systems	20,887,677	511,501	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$1,110,954,373	\$33,733,176	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	6,212,457	(12,486)	
72	(390) Structures and Improvements	49,770,998	11,631,870	
73	(391) Office Furniture and Equipment	43,150,140	2,781,969	
74	(392) Transportation Equipment	18,353,414	979,003	
75	(393) Stores Equipment	2,238,006	102,888	
76	(394) Tools, Shop and Garage Equipment	9,713,689	83,695	
77	(395) Laboratory Equipment	5,902,116	207,545	
78	(396) Power Operated Equipment	1,049,970	344,596	
79	(397) Communication Equipment	86,092,006	2,785,552	
80	(398) Miscellaneous Equipment	402,449	41,215	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$222,885,245	\$18,945,847	
82	(399) Other Tangible Property	72,495,539	(59)	
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$295,380,784	\$18,945,788	
84	TOTAL (Accounts 101 and 106) (lines 5, 15, 23, 32, 41, 53, 69, 83)	\$4,046,851,162	\$84,261,121	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$4,046,851,162	* \$84,261,121	

Name of Respondent Duke Energy Light Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) 04/30/96	Year of Report Dec. 31, 1995	
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)						
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of year (g)			Line No.
\$39			\$714,008	(346)		40
\$39	0	(\$19,101)	\$15,003,759			41
\$5,076,071	(\$452,725)	(\$341,251)	\$2,084,074,294			42
						43
			9,897,757	(350)		44
30,888			7,929,755	(352)		45
1,350,031		1	107,097,202	(353)		46
			66,638,438	(354)		47
314		(2)	5,631,503	(355)		48
			43,910,430	(356)		49
			34,227,804	(357)		50
		(1)	19,190,580	(358)		51
			13,879	(359)		52
\$1,381,233		(\$2)	\$294,537,348			53
						54
		6,077	9,441,349	(360)		55
18,044		(6,077)	40,160,546	(361)		56
677,637	214,429	13,874	252,533,379	(362)		57
			0	(363)		58
907,195	25	(2,768)	209,246,471	(364)		59
769,411		(5,993)	160,092,123	(365)		60
10,087			73,829,169	(366)		61
483,208	7,933		108,911,494	(367)		62
1,066,989	(165,105)	(13,874)	147,961,246	(368)		63
104,932			56,573,573	(369)		64
2,054,208			58,458,038	(370)		65
			37,793	(371)		66
			0	(372)		67
182,234	82	8,761	21,225,787	(373)		68
\$6,273,945	\$57,364	0	\$1,138,470,968			69
						70
			6,199,971	(389)		71
151,735			61,251,133	(390)		72
816,005			45,116,104	(391)		73
2,423,933		(354)	16,908,130	(392)		74
0			2,340,894	(393)		75
31,436			9,765,948	(394)		76
0		1	6,109,662	(395)		77
54,892			1,339,674	(396)		78
492,483	2,576		88,387,651	(397)		79
15,801		(1)	427,862	(398)		80
\$3,986,285	\$2,576	(\$354)	\$237,847,029			81
			72,495,480	(399)		82
\$3,986,285	\$2,576	(\$354)	\$310,342,509			83
\$16,717,534	(\$1,382,458)	(\$341,883)	\$4,112,670,408			84
			0	(102)		85
			0			86
			0	(103)		87
\$16,717,534	(\$1,382,458)	(\$341,883)	\$4,112,670,408			88

FERC FORM NO. 1 -- 1995
PLANT IN SERVICE RECONCILIATION
(Thousands of Dollars)

FERC FORM 1 PAGE	LINE NO.	DESCRIPTION	AMOUNT
200	3	Plant in Service (Classified)	3,710,596
200	6	Completed Construction not Classified	552,659
(SUMMARY) TOTAL PLANT IN SERVICE			4,263,255

207	88	TOTAL Electric Plant in Service	4,112,670
Adjustments to Form 1 Required:			
FASB NO. 109 Adjustment Not Included on Pages 204 - 207:			
204	19	Nuclear Production Plant	73,415
206	46	Transmission Plant	12,941
206	57	Distribution Plant	63,644
Other Adjustments Not Included on Pages 204 - 207:			
205	15	Steam Production Plant	585
(DETAIL) TOTAL PLANT IN SERVICE			4,263,255

Name of Respondent Duke Energy Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo. Dg. Yr) 05/31/95	Year of Report Dec. 31, 1994
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$3,623,307,527	\$3,623,307,527	
4	Property Under Capital Leases	18,599,211	18,599,211	
5	Plant Purchased or Sold			
6	Completed Construction not Classified	573,543,635	573,543,635	
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	\$4,215,450,373	\$4,215,450,373	
9	Leased to Others			
10	Held for Future Use	216,576,925	216,576,925	
11	Construction Work in Progress	43,763,113	43,763,113	
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	\$4,475,790,411	\$4,475,790,411	
14	Accum. Prov. for Depr., Amort., & Depl.	1,480,869,279	1,480,869,279	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$2,994,921,132	\$2,994,921,132	
DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
17	In Service:			
18	Depreciation	1,361,086,157	1,361,086,157	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	25,551,126	25,551,126	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	\$1,386,637,283	\$1,386,637,283	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation	94,231,996	94,231,996	
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	\$94,231,996	\$94,231,996	
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$1,480,869,279	\$1,480,869,279	

Name of Respondent Ducquesne Light Company		This Report Is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 06/31/95	Year of Report Dec. 31, 1994
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed ac-</p>		<p>counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column(d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the</p>		
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization	\$100,275		
3	(302) Franchises and Consents	6,830		
4	(303) Miscellaneous Intangible Plant	42,043,677	498,798	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$42,150,782	\$498,798	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	7,939,281	98,958	
9	(311) Structures and Improvements	131,914,047	2,558,762	
10	(312) Boiler Plant Equipment	488,896,039	28,141,286	
11	(313) Engines and Engine-Driven Generators	0		
12	(314) Turbogenerator Units	130,411,631	2,818,259	
13	(315) Accessory Electric Equipment	78,724,805	479,764	
14	(316) Misc. Power Plant Equipment	20,307,847	790,615	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	\$858,193,650	\$34,887,644	
16	B. Nuclear Production Plant			
17	(320) Land and Land Rights	750,178	115,317	
18	(321) Structures and Improvements	293,312,473	1,139,179	
19	(322) Reactor Plant Equipment	679,903,287	6,423,590	
20	(323) Turbo generator Units	142,991,623	126,975	
21	(324) Accessory Electric Equipment	196,091,352	981,853	
22	(325) Misc. Power Plant Equipment	79,656,926	2,877,496	
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	\$1,392,705,839	\$11,664,410	
24	C. Hydraulic Production Plant			
25	(330) Land and Land Rights			
26	(331) Structures and Improvements			
27	(332) Reservoirs, Dams, and Waterways			
28	(333) Water Wheels, Turbines, and Generators			
29	(334) Accessory Electric Equipment			
30	(335) Misc. Power Plant Equipment			
31	(336) Roads, Railroads, and Bridges			
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)			
33	D. Other Production Plant			
34	(340) Land and Land Rights	393,704		
35	(341) Structures and Improvements	4,755,693		
36	(342) Fuel Holders, Products, and Accessories	2,139,536		
37	(343) Prime Movers	19,100		
38	(344) Generators	6,648,855	(168,828)	
39	(345) Accessory Electric Equipment	510,428		

Name of Respondent Duquesne Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 05/31/95	Year of Report Dec. 31, 1994
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)					
<p>reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column(f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-</p>			<p>umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			\$100,275	(301)	2
			6,830	(302)	3
		243,613,854	286,156,329	(303)	4
		\$243,613,854	\$286,263,434		5
					6
					7
8,236			8,030,003	(310)	8
94,819	(173,690)		134,204,300	(311)	9
4,707,321	(6,747)	(114,827)	512,208,430	(312)	10
			0	(313)	11
875,281	(3,968)		132,350,641	(314)	12
542,520	2	(24,169)	78,637,882	(315)	13
74,307	125,643		21,149,798	(316)	14
\$6,302,484	(\$58,760)	(\$138,996)	\$886,581,054		15
					16
		(66,463)	799,032	(320)	17
60,636	(1,149,794)	(59,269,738)	233,971,484	(321)	18
507,033		(114,136,212)	571,683,632	(322)	19
1,770,603	2	(23,523,561)	117,824,436	(323)	20
84,906	1,128,654	(32,971,223)	165,145,730	(324)	21
534,609	(1)	(13,646,657)	68,353,155	(325)	22
\$2,957,787	(\$21,139)	(\$243,613,854)	\$1,157,777,469		23
					24
				(330)	25
				(331)	26
				(332)	27
				(333)	28
				(334)	29
				(335)	30
				(336)	31
					32
					33
			393,704	(340)	34
			4,755,693	(341)	35
			2,139,536	(342)	36
			19,100	(343)	37
			6,480,027	(344)	38
			510,428	(345)	39

Name of Respondent Duquesne Light Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/31/95	Year of Report Dec. 31, 1994
ELECTRIC PLANT IN SERVICE (Accounts 101,102,103,and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	\$714,047		
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	\$15,181,363	(\$168,828)	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	\$2,266,080,852	\$46,383,226	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	9,906,859	(5,054)	
45	(352) Structures and Improvements	27,645,661	(144,217)	
46	(353) Station Equipment	87,502,934	728,020	
47	(354) Towers and Fixtures	66,078,546	15,586	
48	(355) Poles and Fixtures	5,569,384		
49	(356) Overhead Conductors and Devices	43,810,636	2,492	
50	(357) Underground Conduit	34,511,896	(11)	
51	(358) Underground Conductors and Devices	19,350,324		
52	(359) Roads and Trails	13,879		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$294,390,119	\$596,816	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	8,260,917	1,057,878	
56	(361) Structures and Improvements	38,936,596	638,759	
57	(362) Station Equipment	237,081,025	12,057,931	
58	(363) Storage Battery Equipment	0		
59	(364) Poles, Towers, and Fixtures	187,599,823	12,444,829	
60	(365) Overhead Conductors and Devices	153,450,843	4,246,732	
61	(366) Underground Conduit	70,598,746	1,120,000	
62	(367) Underground Conductors and Devices	101,856,756	4,679,978	
63	(368) Line Transformers	143,252,217	4,326,659	
64	(369) Services	52,213,757	3,022,720	
65	(370) Meters	57,211,369	2,623,281	
66	(371) Installations on Customer Premises	37,793		
67	(372) Leased Property on Customer Premises	0		
68	(373) Street Lighting and Signal Systems	20,231,904	848,881	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$1,070,731,746	\$47,067,648	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	6,201,465	9,491	
72	(390) Structures and Improvements	48,564,291	1,318,036	
73	(391) Office Furniture and Equipment	33,961,201	9,458,372	
74	(392) Transportation Equipment	15,170,268	5,796,256	
75	(393) Stores Equipment	2,029,669	20,585	
76	(394) Tools, Shop and Garage Equipment	9,396,498	355,033	
77	(395) Laboratory Equipment	5,139,706	762,494	
78	(396) Power Operated Equipment	1,204,862	6,868	
79	(397) Communication Equipment	82,467,480	4,235,284	
80	(398) Miscellaneous Equipment	365,891		
81	SUBTOTAL (Enter Total of lines 71 thru 80)	\$204,501,331	\$21,962,419	
82	(399) Other Tangible Property	72,499,127		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$277,000,458	\$21,962,419	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	\$3,950,353,957	\$116,508,907	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$3,950,353,957	\$116,508,907	

Name of Respondent Ducquesne Light Company		This Report Is: (1) [x] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) 05/31/95	Year of Report Dec. 31, 1994	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)						
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of year (g)			Line No.
				\$714,047	(346)	40
				\$15,012,535		41
\$9,260,271	(\$79,899)	(\$243,752,850)		\$2,059,371,058		42
						43
				9,901,805	(350)	44
3,253	(19,600,022)			7,898,169	(352)	45
122,906	19,621,162	(301)		107,728,909	(353)	46
				66,094,132	(354)	47
				5,569,384	(355)	48
102				43,813,026	(356)	49
				34,511,885	(357)	50
				19,350,324	(358)	51
				13,879	(359)	52
\$126,261	\$21,140	(\$301)		\$294,881,513		53
						54
	(57,058)			9,261,737	(360)	55
17,489	4,949	(581)		39,562,234	(361)	56
1,321,901	(39,408)	(91,765)		247,685,882	(362)	57
			521	521	(363)	58
580,231	21,458	(4,838)		199,481,041	(364)	59
656,320	(45,829)			156,995,426	(365)	60
5,435	55,386			71,768,697	(366)	61
626,039	(28,169)			105,882,526	(367)	62
2,045,303	41,217	(16,165)		145,558,625	(368)	63
253,345	3	93,630		55,076,765	(369)	64
1,079,201				58,755,449	(370)	65
				37,793	(371)	66
				0	(372)	67
203,410	10,302			20,887,677	(373)	68
\$6,788,674	(\$37,149)	(\$19,198)		\$1,110,954,373		69
						70
	1,501			6,212,457	(389)	71
108,983	(2,346)			49,770,998	(390)	72
18,008	(251,425)			43,150,140	(391)	73
2,613,110				18,353,414	(392)	74
371	188,123			2,238,006	(393)	75
39,630	1,788			9,713,689	(394)	76
84				5,902,116	(395)	77
161,760				1,049,970	(396)	78
677,270	66,512			86,092,006	(397)	79
23	36,581			402,449	(398)	80
\$3,619,239	\$40,734			\$222,885,245		81
	(3,588)			72,495,539	(399)	82
\$3,619,239	\$37,146			\$295,380,784		83
\$19,794,445	(\$58,762)	(\$158,495)		\$4,046,851,162		84
					(102)	85
						86
					(103)	87
\$19,794,445	(\$58,762)	(\$158,495)		\$4,046,851,162		88

FERC FORM NO. 1 – 1994
PLANT IN SERVICE RECONCILIATION
 (Thousands of Dollars)

FERC FORM 1 PAGE	LINE NO.	DESCRIPTION	AMOUNT
200	3	Plant in Service (Classified)	3,623,307
200	6	Completed Construction not Classified	573,544
(SUMMARY) TOTAL PLANT IN SERVICE			4,196,851

207	88	TOTAL Electric Plant in Service	4,046,851
Adjustments to Form 1 Required:			
FASB NO. 109 Adjustment Not Included on Pages 204 – 207:			
204	19	Nuclear Production Plant	73,415
206	46	Transmission Plant	12,941
206	57	Distribution Plant	63,644
(DETAIL) TOTAL PLANT IN SERVICE			4,196,851

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	\$2,798,277,222	\$2,798,277,222
4	Property Under Capital Leases	28,574,906	28,574,906
5	Plant Purchased or Sold		
6	Completed Construction not Classified	1,302,076,735	1,302,076,735
7	Experimental Plant Unclassified		
8	TOTAL (Enter Total of lines 3 thru 7)	4,128,928,863	4,128,928,863
9	Leased to Others		
10	Held for Future Use	216,566,779	216,566,779
11	Construction Work in Progress	59,776,686	59,776,686
12	Acquisition Adjustments		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	4,405,272,328	4,405,272,328
14	Accum. Prov. for Depr., Amort., & Depl.	1,367,904,246	1,367,904,246
15	Net Utility Plant (Enter total of line 13 less 14)	\$3,037,368,082	\$3,037,368,082
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	\$1,259,107,743	\$1,259,107,743
19	Amort. and Depl. of Producing Nat. Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant	14,506,811	14,506,811
22	TOTAL In Service (Enter Total of lines 18 thru 21)	1,273,614,554	1,273,614,554
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	None	None
27	Held for Future Use		
28	Depreciation	94,289,692	94,289,692
29	Amortization		
30	TOTAL Held for Future Use (Ent. Tot. of lines 28 and 29)	94,289,692	94,289,692
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.		
33	TOTAL Accumulated Provisions (Should agree with line 14 above)(Enter Total of lines 22, 26, 30, 31, and 32)	\$1,367,904,246	\$1,367,904,246

DUQUESNE LIGHT COMPANY

An Original

Dec. 31, 1993

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for

reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	100,275	0
3	(302) Franchises and Consents	6,830	0
4	(303) Miscellaneous Intangible Plant	38,992,855	3,132,425
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	39,099,960	3,132,425
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,836,118	161,922
9	(311) Structures and Improvements	129,945,571	2,271,264
10	(312) Boiler Plant Equipment	470,633,485	20,313,458
11	(313) Engines and Engine-Driven Generators	0	0
12	(314) Turbogenerator Units	128,357,242	2,218,120
13	(315) Accessory Electric Equipment	77,546,839	1,835,021
14	(316) Misc. Power Plant Equipment	18,392,569	1,985,648
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	832,711,925	28,785,433
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	750,175	3
18	(321) Structures and Improvements	290,741,844	2,570,629
19	(322) Reactor Plant Equipment	671,016,825	9,467,988
20	(323) Turbogenerator Units	141,154,193	1,993,096
21	(324) Accessory Electric Equipment	188,811,971	7,484,859
22	(325) Misc. Power Plant Equipment	87,411,283	(7,740,727)
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	1,379,886,301	13,775,848
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	0	
26	(331) Structures and Improvements	0	
27	(332) Reservoirs, Dams, and Waterways	0	
28	(333) Water Wheels, Turbines, and Generators	0	
29	(334) Accessory Electric Equipment	0	
30	(335) Misc. Power Plant Equipment	0	
31	(336) Roads, Railroads, and Bridges	0	
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	0	0
33	D. Other Production Plant		
34	(340) Land and Land Rights	393,704	0
35	(341) Structures and Improvements	5,238,822	0
36	(342) Fuel Holders, Products, and Accessories	2,139,536	0
37	(343) Prime Movers	19,100	0
38	(344) Generators	7,107,383	(458,528)
39	(345) Accessory Electric Equipment	510,428	0

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6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the effect to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement

showing subaccount classification of such plant conforming to the requirements of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1.
\$0	\$0	\$0	100,275	(301)	2
0	0	0	6,830	(302)	3
76,673	(4,930)	0	42,043,677	(303)	4
76,673	(4,930)	0	42,150,782		5
					6
					7
0	(64,228)	5,468	7,939,261	(310)	8
302,788	0	0	131,914,047	(311)	9
2,050,904	0	0	486,886,039	(312)	10
0	0	0	0	(313)	11
163,731	0	0	130,411,631	(314)	12
657,155	0	0	78,724,605	(315)	13
81,390	11,020	0	20,307,847	(316)	14
3,255,868	(53,208)	5,468	658,193,650		15
					16
0	0	0	750,178	(320)	17
0	0	0	293,312,473	(321)	18
581,528	0	0	679,803,287	(322)	19
155,868	0	0	142,891,623	(323)	20
5,478	0	0	196,091,352	(324)	21
13,640	0	0	79,656,826	(325)	22
758,310	0	0	1,382,705,639		23
					24
	0	0	0	(330)	25
	0	0	0	(331)	26
	0	0	0	(332)	27
	0	0	0	(333)	28
	0	0	0	(334)	29
	0	0	0	(335)	30
	0	0	0	(336)	31
0	0	0	0		32
					33
0	0	0	393,704	(340)	34
483,129	0	0	4,755,893	(341)	35
0	0	0	2,139,536	(342)	36
0	0	0	18,100	(343)	37
0	0	0	6,648,655	(344)	38
0	0	0	510,426	(345)	39

DUQUESNE LIGHT COMPANY

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	\$714,047	\$0
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	16,123,020	(458,528)
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	2,228,521,246	42,102,753
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	9,887,713	19,146
45	(352) Structures and Improvements	8,029,828	19,615,833
46	(353) Station Equipment	106,182,331	(18,572,832)
47	(354) Towers and Fixtures	66,062,767	15,779
48	(355) Poles and Fixtures	4,145,767	1,424,723
49	(356) Overhead Conductors and Devices	42,444,000	1,367,650
50	(357) Underground Conduit	34,739,603	(83,758)
51	(358) Underground Conductors and Devices	19,315,879	87,521
52	(359) Roads and Trails	13,879	0
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	290,821,767	3,874,062
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	7,630,732	630,185
56	(361) Structures and Improvements	38,896,840	160,956
57	(362) Station Equipment	232,341,932	6,971,246
58	(363) Storage Battery Equipment	0	0
59	(364) Poles, Towers, and Fixtures	177,880,152	10,114,625
60	(365) Overhead Conductors and Devices	148,971,551	5,032,898
61	(366) Underground Conduit	66,921,014	3,825,711
62	(367) Underground Conductors and Devices	97,000,595	5,474,846
63	(368) Line Transformers	139,457,351	4,004,772
64	(369) Services	50,000,484	2,534,186
65	(370) Meters	54,957,445	2,721,416
66	(371) Installations on Customer Premises	122,709	0
67	(372) Leased Property on Customer Premises	0	0
68	(373) Street Lighting and Signal Systems	19,748,816	810,395
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	1,033,929,721	42,281,236
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	6,228,841	(27,176)
72	(390) Structures and Improvements	47,967,452	650,401
73	(391) Office Furniture and Equipment	28,668,002	5,603,527
74	(392) Transportation Equipment	15,389,804	1,775,012
75	(393) Stores Equipment	1,856,956	145,346
76	(394) Tools, Shop and Garage Equipment	9,031,516	291,658
77	(395) Laboratory Equipment	4,707,320	417,722
78	(396) Power Operated Equipment	1,265,584	0
79	(397) Communication Equipment	80,568,830	2,215,539
80	(398) Miscellaneous Equipment	258,676	0
81	SUBTOTAL (Enter Total of lines 71 thru 80)	195,942,881	11,072,029
82	(399) Other Tangible Property	72,499,068	59
83	TOTAL General Plant (Enter Total of lines 81 and 82)	268,441,949	11,072,088
84	TOTAL (Accounts 101 and 106)	3,860,814,643	102,462,564
85	(102) Electric Plant Purchased (See Instr. 8)	0	
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified	0	
88	TOTAL Electric Plant in Service	\$3,860,814,643	\$102,462,564

DUQUESNE LIGHT COMPANY

An Original

Dec. 31, 1993

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continue)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
\$0	\$0	\$0	714,047	(346)	40
483,129	0	0	15,181,363		41
4,495,407	(53,208)	5,468	2,266,080,852		42
					43
0	0	0	9,906,859	(350)	44
0	0	0	27,645,661	(352)	45
106,565	0	0	87,502,934	(353)	46
0	0	0	66,078,546	(354)	47
1,106	0	0	5,569,364	(355)	48
1,014	0	0	43,810,636	(356)	49
143,949	0	0	34,511,896	(357)	50
53,076	0	0	19,350,324	(358)	51
0	0	0	13,879	(359)	52
305,710	0	0	294,390,119		53
					54
0	0	0	8,260,917	(360)	55
177,976	64,228	(7,452)	38,936,596	(361)	56
2,219,325	140,231	(153,059)	237,081,025	(362)	57
0	0	0	0	(363)	58
394,507	0	(447)	187,599,823	(364)	59
550,115	0	(3,491)	153,450,843	(365)	60
147,979	0	0	70,598,746	(366)	61
618,757	(394)	466	101,856,756	(367)	62
45,635	(140,231)	(24,040)	143,252,217	(368)	63
283,251	(13,060)	(24,602)	52,213,757	(369)	64
468,237	13,060	(12,315)	57,211,369	(370)	65
84,816	0	0	37,793	(371)	66
0	0	0	0	(372)	67
328,036	394	235	20,231,904	(373)	68
5,318,734	64,228	(224,705)	1,070,731,746		69
					70
0	0	0	6,201,465	(389)	71
58,492	4,930	0	48,564,291	(390)	72
49,795	(260,533)	0	33,961,201	(391)	73
1,994,548	0	0	15,170,268	(392)	74
0	27,367	0	2,029,669	(393)	75
20,798	94,122	0	9,396,498	(394)	76
1,869	16,533	0	5,139,706	(395)	77
60,722	0	0	1,204,862	(396)	78
318,968	2,216	(237)	82,467,480	(397)	79
0	107,215	0	365,891	(398)	80
2,505,192	(8,150)	(237)	204,501,331		81
0	0	0	72,489,127	(399)	82
2,505,192	(8,150)	(237)	277,000,458		83
12,701,716	(2,060)	(219,474)	3,950,353,957		84
			0	(102)	85
			0	(103)	86
					87
\$12,701,716	(\$2,060)	(\$219,474)	\$3,950,353,957		88

FERC FORM NO. 1 – 1993
PLANT IN SERVICE RECONCILIATION
 (Thousands of Dollars)

FERC FORM 1 PAGE	LINE NO.	DESCRIPTION	AMOUNT
200	3	Plant in Service (Classified)	2,798,277
200	6	Completed Construction not Classified	1,302,077
(SUMMARY) TOTAL PLANT IN SERVICE			4,100,354

207	88	TOTAL Electric Plant in Service	3,950,354
Adjustments to Form 1 Required:			
FASB NO. 109 Adjustment Not Included on Pages 204 – 207:			
204	19	Nuclear Production Plant	73,415
206	46	Transmission Plant	12,941
206	57	Distribution Plant	63,644
(DETAIL) TOTAL PLANT IN SERVICE			4,100,354

ATTACHMENT 4

Name of Respondent Duquesne Light Company	This Report Is: <input type="checkbox"/> An Original <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/97	Year of Report Dec. 31, 1996
----------------------------------------------	---------------------------------------------------------------------------------------------------------------	--------------------------------------------	---------------------------------

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.

If the respondent has a significant amount of plant retired at year end which has not been recorded and / or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c)(d)(e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$1,591,486,984	\$1,497,214,724	\$94,272,260	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	177,616,072	177,615,340	732	
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	1,330,468	1,330,468		
6	Other Clearing Accounts	4,628,225	4,628,225		
7	Other Accounts (Specify):	51,942,585 *	51,942,585		
8	Beaver Valley Decommissioning Adj.	1,556,629	1,556,629		
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$237,073,979	\$237,073,247	\$732	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(22,537,097) *	(22,483,117)	(53,980)	
12	Cost of Removal	(5,214,606)	(5,214,606)		
13	Salvage (Credit)	523,148	523,148		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$27,228,555)	(\$27,174,575)	(\$53,980)	
15	Other Debit or Cr. Items (Describe):	31,794,000 *	43,303,308	(11,509,308)	
16	Recovery of Damage Claims	2,046,083	2,046,083		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$1,835,172,491	\$1,752,462,787	\$82,709,704	0

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production	478,206,935	411,352,041	66,854,894	
19	Nuclear Production	656,935,436 *	656,935,436		
20	Hydraulic Production-Conventional				
21	Hydraulic Production-Pumped Storage				
22	Other Production	34,777,317	19,001,810	15,775,507	
23	Transmission	114,978,018	114,934,046	43,972	
24	Distribution	372,886,806	372,851,189	35,617	
25	General	177,387,979 *	177,388,265	(286)	
26	TOTAL (Enter Total of lines 18 thru 25)	\$1,835,172,491	\$1,752,462,787	\$82,709,704	

< Page 219 Line 7 Column c >

Adjustments:	
Add'l Perry Depreciation	91,566,003
Add'l Perry Depreciation, Adj to prior amt.	(472,162)
Transfer Ft. Martin Resrv to 102 for sale	(36,573,953)
Transfer Ft. Martin to 102 Acct (108.02)	(2,567,303)
Net of Tax JE's re: Ft. Martin (108.40)	(10,000)
 Total Adjustments	 51,942,585

< Page 219 Line 11 Column c >

RECONCILIATION OF BOOK COST OF PLANT RETIRED
WITH RETIREMENTS OF ELECTRIC PLANT IN SERVICE.

Book Cost of Plant Retired (Page 219 line 11 col (c))	22,537,097
 Adjustments to Retirements included in Pages 205 and 207 col (e)	 692,482
Net Change in Est. Retirements in RWIP	2,450,112
Retirement of Property Held for Future Use in RWIP unclassified as such in 12/94	(81,695)
Retirement of Land	9,575
Retirement of Intangible plant distributed to reserve for accumulated amortization	(453,925)
 subtotal Reconciliations	 2,616,549
 Retirements to Electric Plant in Service Page 207 line 88	 25,153,646

< Page 219 Line 15 Column c >

Reflects transfer of Brunot Island Units
2A & 2B from Acct 105 to Acct 101 - \$11,509,308.

< Page 219 Line 19 Column c >

Includes transfer of \$31,794,000 from

Regulatory Assets to Accumulated Depreciation.

< Page 219 Line 25 Column c >

General Figure includes:

General	\$155,978,265
FAS 109 Implementation	\$21,410,000
TOTAL	\$177,388,265

Name of Respondent Duquesne Light Company	This Report Is: (2) <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 02/30/96	Year of Report Dec. 31, 1995
----------------------------------------------	-------------------------------------------------------------------------------------------------------------------	--------------------------------------------	---------------------------------

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.

If the respondent has a significant amount of plant retired at year end which has not been recorded and / or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$1,455,318,153	\$1,361,086,157	\$94,231,996	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	150,385,953	150,383,026	2,927	
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	1,221,317	1,221,317		
6	Other Clearing Accounts	5,124,121	5,124,121		
7	Other Accounts (Specify):				
8	Beaver Valley Decommissioning Adj.	1,382,576	1,382,576		
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$158,113,967	\$158,111,040	\$2,927	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(17,985,565) *	(17,985,565)		
12	Cost of Removal	(6,000,888)	(6,000,888)		
13	Salvage (Credit)	2,785,144	2,747,807	37,337	
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$21,201,309)	(\$21,238,646)	\$37,337	
15	Other Debit or Cr. Items (Describe):	(869,657)	(869,657)		
16	Recovery of Damage Claims	125,830	125,830		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$1,591,486,984	\$1,497,214,724	\$94,272,260	0

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production	494,915,914	428,014,206	66,901,708	
19	Nuclear Production	457,982,381	457,982,381		
20	Hydraulic Production-Conventional				
21	Hydraulic Production-Pumped Storage				
22	Other Production	34,156,754	6,873,422	27,283,332	
23	Transmission	110,242,068	110,242,068		
24	Distribution	347,486,264	347,398,758	87,506	
25	General	146,703,603 *	146,703,889	(286)	
26	TOTAL (Enter Total of lines 18 thru 25)	\$1,591,486,984	\$1,497,214,724	\$94,272,260	

< Page 219 Line 11 Column c >

RECONCILIATION OF BOOK COST OF PLANT RETIRED
WITH RETIREMENTS OF ELECTRIC PLANT IN SERVICE.

Book Cost of Plant Retired (Page 219 line 11 col (c))	17,985,565
Adjustments to Retirements included in Pages 205 and 207 col (e)	1,382,458
Net Change in Est. Retirements in RWIP	1,027,773
Retirement of Property Held for Future Use in RWIP unclassified as such in 12/94	0
Retirement of Land	0
Retirement of Intangible plant distributed to reserve for accumulated amortization	(1,142,200)
subtotal Reconciliations	1,268,031
Retirements to Electric Plant in Service Page 207 line 88	16,717,534

< Page 219 Line 25 Column c >

General Figure includes:

General	\$130,726,309
Unamortized balance of regulatory asset	\$353,580
FAS 109 Implementation	\$15,624,000
TOTAL	\$146,703,889

Name of Respondent Duquesne Light Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/31/95	Year of Report Dec. 31, 1994
----------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	--------------------------------------------	---------------------------------

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service.

- If the respondent has a significant amount of plant retired at year end which has not been recorded and / or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$1,353,397,436	\$1,259,107,744	\$94,289,692	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	125,166,353	125,162,910	3,443	
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	1,456,199	1,456,199		
6	Other Clearing Accounts	6,611,808	6,611,808		
7	Other Accounts (Specify):				
8	Beaver Valley Decommissioning Adj.	888,650	888,650		
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	\$134,123,010	\$134,119,567	\$3,443	
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(23,580,055) *	(23,497,769)	(82,286)	
12	Cost of Removal	(6,399,144)	(6,399,144)		
13	Salvage (Credit)	611,208	611,208		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(\$29,367,991)	(\$29,285,705)	(\$82,286)	
15	Other Debit or Cr. Items (Describe):	(2,894,323)	(2,858,696)	(35,627)	
16	Recovery of Damage Claims	60,021	3,247	56,774	
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$1,455,318,153	\$1,361,086,157	\$94,231,996	

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production	469,092,456	402,237,759	66,854,697	
19	Nuclear Production	397,243,711	397,243,711		
20	Hydraulic Production-Conventional				
21	Hydraulic Production-Pumped Storage				
22	Other Production	33,510,136	6,230,657	27,279,479	
23	Transmission	105,257,863	105,216,818	41,045	
24	Distribution	323,979,917	323,922,125	57,792	
25	General	126,234,070 *	126,235,087	(1,017)	
26	TOTAL (Enter Total of lines 18 thru 25)	\$1,455,318,153	\$1,361,086,157	\$94,231,996	

< P219-11(c) >

RECONCILIATION OF BOOK COST OF PLANT RETIRED
WITH RETIREMENTS OF ELECTRIC PLANT IN SERVICE.

Book Cost of Plant Retired (Page 219 line 11 col (c))		23,497,769
Adjustments to Retirements included in Pages 205 and 207 col (e)	158,495	
Net Change in Est. Retirements in RWIP	3,642,218	
Retirement of Property Held for Future Use in RWIP unclassified as such in 12/93	(637)	
Retirement of Land	(8,236)	
Retirement of Intangible plant distributed to reserve for accumulated amortization	(88,516)	
subtotal Reconciliations		3,703,324
Retirements to Electric Plant in Service Page 207 line 88		19,794,445

< P219-25(c) >

General Figure includes:

General	\$114,992,767
Unamortized balance of regulatory asset	\$1,414,320
FAS 109 Implementation	\$9,828,000
TOTAL	\$126,235,087

DUQUESNE LIGHT COMPANY

An Original

Dec. 31, 1985

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

- 1 Explain in a footnote any important adjustments during year.
- 2 Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
- 3 The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

- the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,245,745,238	1,151,420,324	94,324,914	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	115,652,298	115,646,979	5,319	
4	(413) Exp. of Elec. Ptl. Leas. to Others				
5	Transportation Expenses-Clearing	1,542,529	1,542,529		
6	Other Clearing Accounts	6,616,539	6,616,539		
7	Beaver Valley Decommissioning Adj	1,129,563	1,129,563		
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	124,940,929	124,935,810	5,319	
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(12,869,440)	(12,833,815)	(35,625)	
12	Cost of Removal	(5,125,098)	(5,120,182)	(4,916)	
13	Salvage (Credit)	608,110	608,110		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(17,386,428)	(17,345,887)	(40,541)	
15	Other Debit or Credit Items (Describe)				
16	Recovery of Damage Claims	97,697	97,697		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	1,353,397,436	1,259,107,744	94,289,692	
Section B. Balances at End of Year According to Functional Classifications					
18	Steam Production	450,782,870	383,845,887	66,936,983	
19	Nuclear Production	359,532,170	359,532,170		
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	33,250,530	5,971,050	27,279,480	
23	Transmission	98,675,014	98,601,785	73,229	
24	Distribution	301,040,833	301,040,833		
25	General	104,608,959	104,608,959		
	Footnote 1 & 2	5,507,060	5,507,060		
26	TOTAL (Enter Total of lines 18 thru 25)	1,353,397,436	1,259,107,744	94,289,692	

FN1 Amortization of regulatory asset 2,475,060
FN2 FAS 109 implementation 3,032,000

**RECONCILIATION OF BOOK COST OF PLANT RETIRED
WITH RETIREMENTS OF ELECTRIC PLANT IN SERVICE.**

BOOK COST OF PLANT RETIRED PAGE 219 LINE 11 COLUMN C.		12,833,815
ADJUSTMENTS TO RETIREMENTS INCLUDED IN COL.(E) PAGES 204-207	(219,474)	
NET CHANGE IN ESTIMATED RETIREMENTS REMAINING IN WORK IN PROGRESS	10,100	
RETIREMENT OR PROPERTY HELD FOR FUTURE USE IN RETIREMENT WORK IN PROGRESS	601	
RETIREMENT OF LEASEHOLD IMPROVEMENT DISTRIBUTED TO RESERVE FOR ACCUMULATED AMORTIZATION	<u>76,674</u>	
SUBTOTAL		<u>(132,099)</u>
RETIREMENTS TO ELECTRIC PLANT IN SERVICE PAGE 207 LINE 88		<u>12,701,716</u>

DUQUESNE LIGHT COMPANY

G. General

6. Provide a description of the property of the utility and an explanation of the system's operation. Supply the following, using available projections, if actual data is unavailable:
- (a) A schedule of generating capability during the base year, net dependable capacity in kilowatts by unit, plant capacity factor by unit, and total fuel consumption by type and cost for each unit, if available, or for each station, and operation and maintenance expenses by station.
 - (b) A schedule showing for the base year and for the 12-month period immediately preceding the base year the scheduled and unscheduled outages - in excess of 48 hours - for each station, the equipment or unit involved, the date the outage occurred, duration of the outage, maintenance expenses incurred for each outage, if available, and amounts reimbursable from suppliers or insurance companies.
 - (c) A schedule for each unit retired during the base year or subsequent to the end of the base year which shows the unit's kilowatt capacity, hours of operation during the base year, net output generated, cents/kilowatt hour of maintenance and fuel expenses, and date of retirement.
 - (d) A schedule showing the latest projections of capacity additions and retirements - costs and kilowatts - and reserve capacity at the time of peak for at least ten years beyond the base year, including the in-service dates - actual or expected.

Response:

The Company's properties consist of electric generating stations, transmission and distribution facilities, and supplemental properties and appurtenances, comprising as a whole an integrated electric utility system, located in Allegheny, Beaver and Westmoreland counties in southwestern Pennsylvania.

The Company owns all or a portion of the generating units listed on page 3 of this Item except Beaver Valley Unit 2, which is leased. The Company also owns the 300 Mw Phillips generation station and a portion of the Brunot Island Station (128 MW) which are currently in cold-reserve status.

The Company owns 25 transmission substations (including interests in common in the step-up transformers at Sammis Unit 7, Eastlake Unit 5, Bruce Mansfield Unit 1, Beaver Valley

Unit 1, Beaver Valley Unit 2, Perry Unit 1, Bruce Mansfield Unit 2; and Bruce Mansfield Unit 3) and 562 distribution substations. Duquesne has 714 circuit-miles of transmission lines, comprising 345,000, 138,000 and 69,000 volt lines. Street lighting and distribution circuits of 23,000 volts and less include approximately 50,000 miles of lines and cable.

The Company also owns the Warwick Mine, including 4,849 acres owned in fee of unmined coal lands and mining rights, located on the Monongahela River in Greene County, Pennsylvania, approximately 83 river miles from Pittsburgh.

- (a) The requested generation statistics are set forth on page 3 of this item by station. Individual unit data for Elrama, Mansfield and Brunot Island are not available.
- (b) The requested outage information for 1995 and 1996 is included on pages 4 through 11 of this item. Maintenance expense and insurance recovery information is not available.
- (c) The Company's 50% share of Unit No. 1 at the Ft. Martin power station, (276 MW) was sold on October 31, 1996. While owned by this Company in 1996, the unit operated 5,749 hours and produced 1,215,111,000 kwh of electricity at an average fuel and maintenance cost of 1.9 /kwh.
- (d) A ten year projection of the capacity additions including cost and reserve information is shown on page 12 of this item.
- (e) No units were retired during the base year.

Generating Plant Statistics
Year Ended 12/31/96

Station / Unit (1)	Ownership Share (%) (2)	Net Dependable Capacity (kw) (3)	Plant Capacity Factor (%) (4)	Fuel Consumption Type				Fuel Cost (\$) (9)	Operation and Maintenance Expense (\$) (10)	Total Production Cost (\$) (11)=(9)+(10)
				Coal (Tons) (5)	Oil (Bbls) (6)	Gas (MCF) (7)	Nuclear (MMBtu) (8)			
Elrama Unit Nos. 1, 2, 3 and 4	100.00%	487,000	60.13%	1,171,894	32,447	-	-	\$56,785,543	\$16,523,114	\$73,288,657
Cheswick	100.00%	570,000	61.81%	1,223,205	-	250,220	-	41,551,504	13,360,467	54,911,971
Sammis Unit No. 7	31.20%	187,000	64.42%	433,014	1,937	-	-	13,504,548	2,092,527	15,597,075
Eastlake Unit No. 5	31.20%	188,000	59.54%	361,486	3,286	-	-	13,013,223	2,790,493	15,803,716
Mansfield Unit Nos. 1, 2 and 3*	16.85%	400,000	49.25%	748,659	7,535	-	-	33,985,480	9,248,226	43,233,706
Ft. Martin Unit No. 1**	-	-	60.14%	464,841	6,202	-	-	18,217,808	4,804,276	23,022,084
Brunt Island Unit Nos. 1A, 1B, 1C, 2A and 2B***	100.00%	178,000	-	-	7,796	-	-	201,637	292,959	494,596
Beaver Valley Unit No. 1	47.50%	385,000	80.24%	-	-	-	29,731,821	15,807,406	36,813,527	52,820,933
Beaver Valley Unit No. 2	13.74%	113,000	67.99%	-	-	-	7,251,212	3,794,440	11,180,097	14,974,537
Perry Unit No. 1	13.74%	164,000	71.25%	-	-	-	9,645,663	7,078,372	13,269,810	20,368,182
Total		2,670,000		4,403,199	59,203	250,220	48,628,696	\$203,919,961	\$110,395,498	\$314,315,459

* Includes the Company's 29.3% Share of Unit No. 1, 8% Share of Unit No. 2, and 13.74% Share of Unit No. 3.

** The Company sold its share of this unit on October 31, 1996.

*** Units 2A and 2B were returned to service on December 31, 1996.

1995 Outages

<u>Unit</u>	<u>Date Off</u>	<u>Duration Hours</u>	<u>Scheduled/ Unscheduled</u>	<u>Reason</u>
Beaver Valley 1	03-Jan-95	1,548.9	S	Refueling
	19-Aug-95	208.9	U	Reactor Coolant Leak
	18-Dec-95	168.3	U	Emerg. Cooling System
Beaver Valley 2	24-Mar-95	1,098.0	S	Refueling
Cheswick	01-Dec-95	53.0	S	Burners
	13-Jul-95	173.9	U	Tube Leak
	09-Sep-95	51.0	U	Tube Leak
	26-Dec-95	58.5	U	Tube Leak
	26-Aug-95	60.0	U	Economizer Leak
Eastlake	20-Jul-95	90.7	U	Tube Leak
	23-Aug-95	101.6	U	Tube Leak
	20-Jan-95	74.1	U	Tube Leak
	11-Feb-95	61.8	U	Tube Leak
	14-Mar-95	56.4	U	Tube Leak
	22-Dec-95	76.3	U	Tube Leak
	26-Apr-95	99.6	U	Tube Leak
	21-Mar-95	51.9	U	Air Heater
	25-May-95	98.6	S	Stack Work
15-Sep-95	1,075.6	S	Maintenance	
Elrama 1	05-Jun-95	60.3	U	Tube Leak
	31-Jul-95	69.8	U	Tube Leak
	15-Aug-95	64.6	U	Tube Leak
	23-Nov-95	63.6	U	Tube Leak

	30-Jan-95	150.8	U	Tube Leak
	10-Feb-95	150.2	U	Tube Leak
	12-May-95	54.2	S	Scrubbers
	29-Sep-95	386.9	S	Scrubbers
Elrama 2	31-May-95	1,277.3	U	Preheater
	22-Aug-95	83.3	U	Tube Leak
	25-Sep-95	72.6	U	Tube Leak
	27-Jan-95	83.4	U	Tube Leak
	14-Dec-95	51.1	U	Tube Leak
	21-Dec-95	221.2	U	Tube Leak
	12-May-95	54.2	S	Scrubbers
	29-Sep-95	386.9	S	Scrubbers
Elrama 3	14-Dec-95	98.3	U	Slag
	22-Jun-95	49.5	U	Mills
	30-Jun-95	51.6	U	Tube Leak
	09-Jul-95	78.9	U	Tube Leak
	18-Aug-95	49.3	U	Tube Leak
	07-Sep-95	120.8	U	Tube Leak
	25-Nov-95	82.7	U	Tube Leak
	13-Apr-95	51.1	U	Tube Leak
	26-Jan-95	51.9	U	Tube Leak
	21-Apr-95	1,386.5	S	Maintenance
	29-Sep-95	386.9	S	Scrubbers
Elrama 4	18-Sep-95	60.4	U	Tube Leak
	22-Nov-95	50.3	U	Mill Fire
	10-Nov-95	50.0	S	Maintenance

	04-Mar-95	541.9	S	Maintenance
	29-Nov-95	68.4	U	Hydrogen Leak
	29-Sep-95	386.9	S	Scrubbers
Fort Martin	18-Mar-95	2,523.0	U	Sodium
	27-Nov-95	100.9	U	Heaters
	05-Jul-95	50.9	U	Tube Leak
	30-Jan-95	105.0	U	Tube Leak
	05-Feb-95	62.1	U	Tube Leak
	06-Aug-95	556.9	U	Steam Leak
	10-Jul-95	52.8	U	Boiler Leak
	25-Jan-95	107.1	U	Condenser Leak
Mansfield 1	28-Jun-95	98.5	U	Tube Leak
	10-Aug-95	77.6	U	Tube Leak
	28-Dec-95	297.2	S	Tube Leak & Slag
Mansfield 2	23-Dec-95	204.1	U	Air Heaters
	18-May-95	65.1	S	Maintenance
	31-Aug-95	93.5	S	Maintenance
	06-Jan-95	2,520.8	S	Maintenance
Mansfield 3	11-May-95	78.5	U	Tube Leak
	15-Jan-95	100.6	U	Tube Leak
	31-Mar-95	74.0	U	Tube Leak
	26-May-95	100.1	S	Maintenance
	01-Sep-95	2,964.4	S	Maintenance
	05-Mar-95	218.3	S	Maintenance

Perry	11-Sep-95	49.9	U	Relays
	11-Nov-95	174.6	U	Hot Well
	17-Apr-95	238.6	U	Pump Seal
	31-Aug-95	53.1	U	Instrumentation
Sammis	07-Jul-95	54.5	U	Tube Leak
	18-Jul-95	49.3	U	Tube Leak
	01-Mar-95	54.6	U	Tube Leak
	18-Dec-95	49.1	U	Tube Leak
	14-Apr-95	61.4	U	Tube Leak
	13-Oct-95	1,516.4	S	Maintenance
	22-Mar-95	54.8	U	Condenser Leak
	26-May-95	79.1	S	Generator Ground

1996 Outages

<u>Unit</u>	<u>Date Off</u>	<u>Duration Hours</u>	<u>Scheduled/ Unscheduled</u>	<u>Reason</u>
Beaver Valley 1	22-Mar-96	1,194.6	S	Refueling
	05-Aug-96	409.5	U	Reactor Coolant Pump
Beaver Valley 2	30-Aug-95	2,574.1	S	Refueling
Cheswick	10-Jul-96	82.4	U	Tube Leak
	19-Oct-96	53.4	U	Tube Leak
	16-Mar-96	65.8	U	Tube Leak
	06-Jan-96	62.9	U	Tube Leak
	01-Nov-96	946.5	S	Maintenance
	22-Jun-96	136.0	U	Forced Draft Fans
Eastlake	26-Feb-96	78.1	U	Relays

	15-Mar-96	61.9	U	Tube Leak
	12-Apr-96	56.7	U	Tube Leak
	22-May-96	124.0	U	Tube Leak
	28-May-96	50.4	U	Tube Leak
	03-Jul-96	92.5	U	Tube Leak
	16-Aug-96	51.5	U	Tube Leak
	18-Apr-96	57.3	U	Economizer Leak
Elrama 1	21-Jun-96	67.3	U	Tube Leak
	26-Jul-96	57.4		
	30-Oct-96	53.9	U	Tube Leak
	24-Apr-96	51.3	U	Tube Leak
	11-Jan-96	66.6	U	Tube Leak
	09-Dec-96	49.0	U	Tube Leak
	30-Dec-96	52.7	U	Tube Leak
	08-Jun-96	51.6	S	Maintenance
	04-Oct-96	84.3	S	Maintenance
	22-Feb-96	577.8	S	Maintenance
	11-May-96	50.3	U	Expansion Joint
	21-Dec-96	65.6	U	Isolation Damper
	26-Apr-96	57.4	S	Scrubbers
Elrama 2	15-Jun-96	51.3	U	Fire
	26-Aug-96	79.0	U	Leak
	11-Sep-96	88.8	U	Tube Leak
	24-Oct-96	101.3	U	Tube Leak
	29-Apr-96	56.7	U	Tube Leak
	12-Apr-96	64.3	U	Tube Leak
	06-Dec-96	62.9	U	Tube Leak

	10-Dec-96	61.1	U	Mill Fire
	03-Oct-96	76.1	S	Maintenance
	24-May-96	80.9	S	Maintenance
	05-Jan-96	587.5	S	Maintenance
	29-Dec-96	207.4	U	Economizer Leak
	26-Apr-96	57.4	S	Scrubbers
Elrama 3	09-Jul-96	124.9	U	Slag
	23-Mar-96	64.6	U	Tube Leak
	07-Feb-96	60.4	U	Tube Leak
	27-Jun-96	102.6	U	Tube Leak
	03-Aug-96	51.2	U	Tube Leak
	26-Sep-96	56.6	U	Tube Leak
	02-Oct-96	129.2	U	Tube Leak
	21-Oct-96	52.8	U	Tube Leak
	14-May-96	52.8	U	Tube Leak
	14-Jun-96	57.1	U	Tube Leak
	31-Aug-96	61.6	U	Tube Leak
	04-Sep-96	67.0	U	Tube Leak
	14-Sep-96	52.5	U	Tube Leak
	13-Nov-96	80.7	U	Tube Leak
	06-Mar-96	92.3	U	Tube Leak
	20-Nov-96	81.6	U	Tube Leak
	24-Nov-96	55.2	U	Tube Leak
	11-Apr-96	53.4	U	Tube Leak
	13-Dec-96	588.8	S	Maintenance
	26-Apr-96	57.4	S	Scrubbers
Elrama 4	27-Jun-96	288.9	U	Tube Leak

	16-May-96	53.2	U	Tube Leak
	18-Feb-96	81.5	U	Tube Leak
	03-Oct-96	74.2	S	Maintenance
	25-May-96	75.3	S	Maintenance
	10-Feb-96	55.0	S	Maintenance
	26-Apr-96	57.4	S	Scrubbers
Fort Martin	06-Feb-96	157.8	U	Tube Leak
	11-Mar-96	53.0	U	Tube Leak
	06-Jun-96	84.4	U	Tube Leak
	20-Aug-96	56.5	U	Tube Leak
	13-Sep-96	1,153.7	S	Maintenance
	05-Apr-96	59.9	S	Precipitators
Manfield 1	08-Oct-96	48.5	U	Tube Leak
	15-Mar-96	61.4	U	Tube Leak
	20-Oct-96	1,595.3	S	Maintenance
	28-Dec-96	297.2	S	Tube Leak & Slag
Mansfield 2	27-Sep-96	49.9	S	Preheaters
	23-Apr-96	121.7	U	Air Heaters
	13-Dec-96	52.9	S	Air Heaters
	20-Dec-96	60.6	U	Main Steam Sec. Drain Valv
Mansfield 3	05-Jan-96	84.8	U	Tube Leak
	04-Aug-96	51.2	U	Crank Bank
	09-Feb-96	134.2	S	Maintenance
	01-Sep-96	2,964.4	S	Maintenance
	24-May-96	104.4	S	Turbine Bearings/Air Heater

Perry	27-Jan-96	1,785.1	S	Refueling
	30-May-96	300.4	U	Aux. Tfmr.
Sammis	05-Mar-96	223.3	U	Bearing
	11-Feb-96	123.3	U	Tube Leak
	06-Nov-96	76.9	U	Tube Leak
	25-Jun-96	104.4	U	Tube Leak
	09-Jul-96	121.3	U	Boiler Valves
	28-Aug-96	88.1	U	Governor Valve
	27-Sep-96	54.5	S	Governor Valve
	07-Jul-96	48.3	U	B.F.P Steam Valve
	16-Dec-96	86.9	U	"A" Boiler Feed Pump

Duquesne Light Company

Load and Capacity (in MWs)

<u>1997</u>	<u>Summer Capacity</u>			
Cheswick	562			
Elrama 1	97			
Elrama 2	97			
Elrama 3	109			
Elrama 4	171			
Beaver Valley 1	385			
Beaver Valley 2	113			
Perry	161			
Mansfield 1	228			
Mansfield 2	62			
Mansfield 3	110			
Sammis 7	187			
Eastlake 5	186			
Brunot Island 1ABC	54			
Brunot Island 2A2C	90			
Total	2,612			
		Capacity Purchase	Projected Peak minus Interruptible & DSM	% Reserve
NUG Purchases	56			
1997 Net Resources	2,668	44	2,422	12.0%
1998 Net Resources	2,668	79	2,453	12.0%
1999 Net Resources	2,668	99	2,471	12.0%
2000 Net Resources	2,668	123	2,492	12.0%
2001 Net Resources	2,668	150	2,516	12.0%
2002 Net Resources	2,668	178	2,541	12.0%
2003 Net Resources	2,668	206	2,566	12.0%
2004 Net Resources	2,668	236	2,593	12.0%
7-1-2004 Elrama 1-4 Retires	-474			
2005 Net Resources	2,194	741	2,621	12.0%

DUQUESNE LIGHT COMPANY

G. General

7. Provide the most recent Annual Resource Planning Report prepared for the company and the cost analysis covering selection of alternative forms of generating capacity, if not already provided.

Response:

The Company's most recent Annual Resource Planning Report has already been provided to the Commission, as a May 1997 update to the May 1996 filing.

DUQUESNE LIGHT COMPANYG. General

8. Describe the generation planning criteria used by the company. Provide any reports or documents that characterize the generation planning criteria. Describe any changes made or contemplated as a result of restructuring.

Response:

Duquesne's planning process and procedures are described in its Annual Resource Plan, which has been provided to the Commission previously. Duquesne's planning process is essentially unchanged as a result of restructuring. In anticipation of competition and retail choice Duquesne has, for the past several years, based its generation planning on the assumption that, over the long term, generation resources would be competitively procured from the open market. This is the rationale behind the statement in the past several resource plans that the future peaking resources shown in those plans did not represent physical resources, but rather, they represent market purchases.

With the passage of the Customer Choice and Competition Act, the above generation planning assumptions have been further refined. Specifically, it is assumed that all future resources will be procured from and/or constructed by deregulated generation companies or by a deregulated generation function within Duquesne Light. No additional generation resources are planned by the regulated utility Duquesne Light. All of Duquesne's existing resources will be dispatched to meet market prices rather than native load, and these units will be dispatched until marginal cost equals marginal revenue.

Market purchases will thus be treated as another resource to draw upon, equivalent to native generation. All of Duquesne's existing generation is planned for retirement at the end of unit book life, with replacement capacity and energy procured from the market. Finally, after the end of the transition period in 2005, Duquesne will no longer have an obligation to provide generation service within its franchised territory - only an obligation to deliver. Therefore, post transition, Duquesne's generation reserve margin is irrelevant since reserves will be the responsibility of generation suppliers.

FILE

CONTINUED