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BEFORE THE

PENNSYLVANIA PUBLIC UTILITY COMMISSION

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DUQUESNE LIGHT COMPANY
DOCKET NO. R-00974104

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

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Appendix A:

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DUQUESNE LIGHT COMPANY

I Cost of Service

1. Provide a cost study which allocates the total cost-of-service to reflect the proposed restructuring of the company. The total cost of service should be allocated among generation, transmission, distribution and joint and common costs for each customer class. Generation costs should be further allocated among the customer classes by fuel type. Include an explanation of how the cost allocation methodology selected maintains consistency with the allocation methodology for utility production plant accepted by the Commission in the company's most recent base rate proceeding. This study should include a statement of the source and age of the load data used in the determination of demand responsibilities, a description of any special studies used to prepare the cost study, and the most recent overall system line loss study. The cost data used in the allocation study may be based on the base year. This study should include a statement of the source and age of the load data used in the determination of demand responsibilities, a description of any special studies used to prepare the cost study, and the most recent overall system line loss study. The cost data used in the allocation study may be based on the base year.

Response:

The cost of service study is included as an attachment to the testimony of Mr. Lahtinen. The functionalization is described in the testimony of Mr. O'Brien. Certain functionalization, sub-functionalization and the allocation of costs is described in the testimony of Mr. Lahtinen. In addition, the cost of service for each of Duquesne's generation stations is shown and described in the exhibits and testimony of Mr. Clayton.

Costs which are shared among production, transmission, and distribution were allocated to estimate costs for each of the three functional areas.

Duquesne has included the customer accounting costs in the distribution. Duquesne has adhered to the distinction contained in its prior FERC reporting that facilities of 69 kV and above are transmission facilities, and facilities below 69 kV are distribution facilities.

The testimony of James Lahtinen describes how Duquesne's current allocated cost of service study maintains consistency with the methodology accepted in the Company's most recent base rate proceeding. This study reflects the functionalization of cost, by component, provided in the pre-filed testimony of Mr. Morgan O'Brien. These costs were, in some cases, classified by demand, energy, or customer and then allocated to the respective rate classes according to various "allocation factors". These allocation factors are shown and fully explained in the Duquesne Statements No. 4 of Mr. Morgan O'Brien and Duquesne Statement No. 5 of Mr. James A. Lahtinen.

A description of the load data used in the determination of demand responsibility in the 1996 base year Cost of Service Study is as follows:

Source of data - The source of all load data used in the cost of service study for all classifications as defined in the cost of service study is from Duquesne's load research meters, Duquesne's recording billing meters, and internal company records.

Age of data - All data used as the foundation for the load estimates for each of the service classifications in the cost of service study was obtained from 1996 metering.

The loss factors incorporated in the Cost of Service Study are shown on page 6. The loss factors were developed from the 1996 System Line Loss Study, which is included as pages 3 through 5 of 6. Losses were determined at various load levels for transmission, distribution, and secondary lines, and for transformers at various voltage levels. The loss factor for each voltage level or rate class was determined by summing the losses of all lines and transformers utilized in providing service to the class.

DUQUESNE LIGHT COMPANY
Customer Operations
System Reliability Unit
Planning and Protection Department

System Loss Study

Losses were determined from the most recent peak load condition which occurred on August 7, 1996. Losses for the various facility components were obtained in the following manner:

<u>Lines</u>	<u>Method</u>
345 kV Transmission	Load Flow Studies
138 kV Transmission	Load Flow Studies
69 kV Transmission	Load Flow Studies
23 kV Subtransmission	Load Flow Studies
23 & 11.5 kV Network	Calculations
13.2/23 kV Distribution	Sample
4 kV Distribution	Sample
Distribution Secondary & Service	Estimated
Network Secondary & Service	Estimated

<u>Transformers</u>	<u>Method</u>
Main Generator Step-Up	Calculations
345-138 kV & 138-69 kV Autos	Calculations
138 kV, 69 kV DLCo. Substations	Calculations
138 kV, 69 kV Customers	Calculations
23 kV Substations Customers	Calculations
11.5 kV Downtown Network	Calculations
13.2/23 kV Distribution	Calculations
4.16 kV Distribution	Calculations

The 345 kV, 138 kV and 69 kV transmission line losses and the 23 kV subtransmission line losses were calculated using a feature available in the GE developed Power System Load Flow program being utilized that provides a loss value for each type facility listed.

The 23 kV and 11.5 kV network line losses were calculated for the actual loads at the time of the study for the test year.

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Witness: J. A. Lahtinen

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The distribution line losses were determined from a sample of varying type circuits in each category and based on a detailed analysis of these circuits. Those selected were 12 - 13.3/23 kV D circuits and 22 - 4.16 kV distribution circuits. The results calculated were averaged for each category and the averages applied to 114 - 13.2/23 kV circuits and 338 - 4.16 kV circuits, respectively, for the 1996 historic test year.

The distribution and network secondaries and services were estimated from calculations of losses for typical circuit configurations.

Transformer losses for the first four categories listed on the table include both no load losses and load losses. The load losses were calculated by the load flow program similar to the procedure used in determining transmission line losses. No load losses were obtained using the respective design data for each as provided by the manufacturers.

For 23 kV customers, 23 kV Downtown Network and 11.5 kV Downtown Network transformers, an inventory of all transformers was compiled and typical design data used to calculate the no load losses and load losses. Load losses were calculated by using actual transformer loadings at the time of the system peak.

The 13.2/23 kV and 4.16 kV Distribution transformers were inventoried for the circuits sampled in the two categories and typical design data for these type transformers were used to calculate the no load losses and load losses.

System Loss Study
 1996 Losses
 (MW)

LINES	2463 MW			Total
	Load	No		% of
	Loss	Load	Total	Load
		Loss		Level
345 kV Transmission	5.36	0	5.36	0.22
138 kV Transmission	33.63	0	33.63	1.37
69 kV Transmission	6.37	0	6.37	0.26
23 kV Subtransmission	12.20	0	12.20	0.50
23 & 11.5 kV Network	1.92	0	1.92	0.08
13.2/23 kV Distribution Circuits	23.16	0	23.16	0.94
4 kV Distribution Circuits	23.12	0	23.12	0.94
Distribution - Secondary & Services	12.50	0	12.50	0.51
Network - Secondary & Services	<u>2.04</u>	<u>0</u>	<u>2.04</u>	<u>0.08</u>
SUBTOTAL	120.30	0	120.30	4.90
TRANSFORMERS				
Main Generator Step-Ups	5.06	1.72	6.78	0.28
345-138 kV	1.39	1.96	3.35	0.14
138-69 kV	1.09	1.02	2.11	0.09
138 kV, 60 kV Customers	0.02	0.63	0.65	0.03
138/69 kV-23 kV	8.37	3.36	11.73	0.48
23 kV Customers	1.14	2.50	3.64	0.15
23 kV Downtown Network	0.61	0.97	1.58	0.06
11.5 kV Downtown Network	0.40	0.33	0.73	0.03
13.2/23 kV Distribution	16.08	12.24	28.32	1.15
4.16 kV Distribution	<u>11.21</u>	<u>6.33</u>	<u>17.54</u>	<u>0.71</u>
SUBTOTAL	<u>45.37</u>	<u>31.06</u>	<u>76.43</u>	<u>3.12</u>
TOTAL	165.67	31.06	196.73	8.02

Note: Does not include customer owned transformers or station service transformers.

The loss factors developed from the 1996 loss study and adjusted for average transmission losses as incorporated in the Cost-of-Service are:

	Loss Factor <u>Annual kWhrs Sales</u> Annual kWhrs at Generation	1/Loss Factor	Transmission Losses	Distribution Losses
Transmission				
Transformed	0.945410	1.057742	1.009000	1.048307
Untransformed	0.991080	1.009000	1.009000	1.000000
Subtransmission				
Transformed	0.959524	1.042183	1.009000	1.032887
Untransformed	0.967223	1.033888	1.009000	1.024666
Network	0.933697	1.071011	1.009000	1.061458
Secondary	0.904948	1.105036	1.009000	1.095180

The loss factors derived when applied to rate levels by voltage level in the Cost-of-Service are :

	Loss Factor <u>Annual kWhrs Sales</u> Annual kWhrs at Generation	1/Loss Factor	Transmission Losses	Distribution Losses
Residential				
RS - Residential	0.904948	1.105036	1.009000	1.095180
RA - Add on Heat Pump	0.904948	1.105036	1.009000	1.095180
RH - Heating	0.904948	1.105036	1.009000	1.095180
General Service				
Rates GS & GM	0.912348	1.096072	1.009000	1.086296
Rates GL	0.950159	1.052455	1.009000	1.043067
Rates L	0.965536	1.035694	1.009000	1.026456
Rates GMH	0.917472	1.089951	1.009000	1.080229
Rates GLH	0.951712	1.050738	1.009000	1.041366
Rates HVPS	0.999108	1.009000	1.009000	1.000000
Street Lighting				
Rate SE	0.904948	1.105036	1.009000	1.095180
Rate SR	0.904948	1.105036	1.009000	1.095180
Rate SM&SH	0.904948	1.105036	1.009000	1.095180
Traffic Signals	0.904948	1.105036	1.009000	1.095180
Arch. Lighting-AL	0.904948	1.105036	1.009000	1.095180
Sales for Resale	0.967223	1.033888	1.009000	1.024666

DUQUESNE LIGHT COMPANY

- I. Cost of Service
2. Provide comparisons in either graphical or tabular form showing costs, as defined in the cost-of-service study for base rate revenues and usage for the residential and demand/energy rate schedules. Demand shall be for representative loads for each demand/energy rate schedule.

Response:

The requested information will be provided as an amendment to the filing.

DUQUESNE LIGHT COMPANY

I. Cost of Service

3. Provide, in hard copy and on a computer disk, for each month of the most recent 10 year period, if available, for each rate class in the class cost-of-service study, the following:
- (a) Generation level demand coincident with the system peak.
 - (b) Generation level maximum class demand (i.e., non-coincident peak demand) for annual peak.
 - (c) Number of customers
 - (d) Annual kilowatt hours at generation.
 - (e) Date, time, and level of monthly peak demand for both Pennsylvania jurisdiction and total company system loads covered by an integrated dispatch and total of the classes covered by the cost-of-service study.

Response:

- (a) A tabulation of the 1996 monthly coincident peaks, and a tabulation of ten year *annual* coincident peaks are attached as pages 2 and 3 of 20.
- (b) A tabulation of the 1996 monthly non-coincident (class maximum) peaks, and a tabulation of ten year *annual* class maximum non-coincident peaks are attached as pages 4 and 5 of 20.
- (c) A tabulation of the number of customers are attached as pages 6 through 15 of 20.
- (d) A tabulation of the annual energy in megawatt hours at generation level is attached as page 16 of 20.
- (e) A tabulation of the monthly system peak loads, the estimated FERC Jurisdiction (Pitcairn) loads, and Pennsylvania Jurisdiction loads are attached as pages 17 through 20 of 20. Please note the monthly loads of Pitcairn for years 1987, 1988, 1989, and 1992 were only available for the month coincident with the system peak.

DUQUESNE LIGHT COMPANY
TWELVE MONTH COINCIDENT PEAKS - 1996

DATE	HOUR	LOAD KW	HVPS	RATE L	PITCAIRN	MTS	AL	SE	SM	SH	GL	GLH	GSGM	GMH	RS	RII	RA
1/11/96	11	1,966,000	171,353	200,109	1,686	1,462	0	0	0	0	428,078	90,595	508,996	84,655	408,012	68,076	2,978
2/5/96	11	2,040,000	185,548	198,019	1,800	1,462	0	0	0	0	435,688	97,314	529,862	87,792	454,883	42,022	5,611
3/8/96	11	1,888,000	159,029	194,133	1,597	1,462	0	0	0	0	412,161	82,983	490,019	77,346	410,161	56,114	2,994
4/10/96	11	1,725,000	150,487	199,286	1,393	1,462	0	0	0	0	419,889	74,912	484,347	53,732	321,791	15,155	2,547
5/20/96	16	2,335,000	164,803	224,710	2,284	1,462	0	0	0	0	484,600	80,985	683,370	25,276	628,916	32,604	5,988
6/18/96	15	2,329,000	151,548	231,937	2,296	1,462	0	0	0	0	475,396	75,981	695,438	33,245	615,386	38,290	8,022
7/1/96	15	2,353,000	109,766	218,180	2,595	1,462	0	0	0	0	470,003	75,664	720,913	32,473	674,266	39,665	8,014
8/7/96	15	2,463,000	186,789	224,273	2,562	1,462	0	0	0	0	528,403	84,041	709,284	43,379	633,047	40,972	8,788
9/5/96	16	2,232,000	183,408	223,417	2,122	1,462	0	0	0	0	507,626	76,455	689,043	40,053	466,521	34,096	7,797
10/2/96	15	1,735,000	163,578	210,533	1,798	1,462	0	0	0	0	444,881	65,637	510,312	31,742	272,934	25,635	6,487
11/13/96	19	1,869,000	223,639	184,295	1,928	1,462	4	7,150	7,858	209	355,172	64,657	358,972	70,706	540,715	45,866	6,366
12/19/96	19	1,962,000	198,035	181,249	2,233	1,462	4	7,150	7,858	209	353,347	66,331	368,554	72,336	611,908	86,868	4,457
AVG.		2,074,750	170,665	207,512	2,025	1,462	1	1,192	1,310	35	442,937	77,963	562,426	54,395	503,212	43,780	5,838
1 - CP		2,463,000	186,789	224,273	2,562	1,462	0	0	0	0	528,403	84,041	709,284	43,379	633,047	40,972	8,788

Cost of Service Study
Contribution to System Peak
At Generation Level (KW)

	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
RESIDENTIAL										
Add-On Heat Pump			5,010	4,550	6,210	5,590	6,680	7,280	9,035	8,788
Regular	660,890	677,470	638,780	602,690	687,090	590,220	723,270	720,530	793,404	633,047
All Electric	45,100	39,560	47,790	39,870	50,020	42,910	49,700	50,070	43,398	40,972
TOTAL RESIDENTIAL	705,990	717,030	691,580	647,110	743,320	638,720	779,650	777,880	845,837	682,807
GENERAL SERVICE										
GS/GM	679,240	647,480	707,140	725,970	719,870	728,620	759,440	756,720	767,883	709,284
GMII	34,140	34,740	37,580	36,710	45,940	44,300	43,230	44,600	51,311	43,379
TOTAL GEN. SERV. SMALL	713,380	682,220	744,720	762,680	765,810	772,920	802,670	801,320	819,194	752,663
GL	460,980	523,860	490,610	498,170	504,720	482,430	497,830	485,300	534,612	528,403
GLII	55,790	65,620	68,740	72,950	75,860	64,670	70,990	73,340	87,044	84,041
TOTAL GEN. SERV. MEDIUM	516,770	589,480	559,350	571,120	580,580	547,100	568,820	558,640	621,656	612,444
HVPS- HIGH VOLTAGE POWER	154,530	166,020	175,300	158,410	93,910	144,390	115,130	171,250	160,973	186,789
L- GENERAL SERVICE LARGE	185,800	213,240	206,290	236,080	214,470	201,220	228,680	221,790	213,709	224,273
TOTAL GENERAL SERVICE	1,570,480	1,650,960	1,685,660	1,728,290	1,654,770	1,665,630	1,715,300	1,753,000	1,815,532	1,776,169
STREET & AREA LIGHTING										
Municipal										
SE	0	0	0	0	0	0	0	0	0	0
SR	0	0	0	0	0	0	0	0	0	0
SM	0	0	0	0	0	0	0	0	0	0
SH	0	0	0	0	0	0	0	0	0	0
TRAFFIC	1,080	1,150	1,240	1,220	1,310	1,270	1,320	1,310	1,451	1,462
Non-Municipal										
AL	0	0	0	0	0	0	0	0	0	0
TOTAL ST & AREA LIGHTING	1,080	1,150	1,240	1,220	1,310	1,270	1,320	1,310	1,451	1,462
TOTAL RETAIL	2,277,550	2,369,140	2,378,480	2,376,620	2,399,400	2,305,620	2,496,270	2,532,190	2,662,820	2,460,438
RETAIL	2,450	2,860	2,520	2,380	2,600	2,380	2,730	2,810	3,180	2,562
TOTAL SYSTEM	2,280,000	2,372,000	2,381,000	2,379,000	2,402,000	2,308,000	2,499,000	2,535,000	2,666,000	2,463,000

**DUQUESNE LIGHT COMPANY
CLASS MAXIMUM PEAKS - 1996**

MONTH	CLASS MAX	HVPS	RATE L	PITCAIRN	MTS	AL	SE	SM	SH	GL	GLH	GSGM	GMH	RS	RH	RA
JAN	2,340,248	207,909	207,696	2,212	1,462	3	7,150	7,858	209	428,078	90,595	508,996	89,956	675,932	103,252	8,940
FEB	2,436,957	231,169	205,715	2,253	1,462	3	7,150	7,858	209	441,254	97,314	540,944	102,770	680,839	109,177	8,841
MAR	2,223,746	202,544	197,389	2,141	1,462	3	7,150	7,858	209	414,896	84,445	497,220	88,793	620,489	91,442	7,708
APR	2,167,044	198,419	213,631	1,906	1,462	3	7,150	7,858	209	451,266	74,912	552,069	55,619	524,779	70,525	7,235
MAY	2,624,359	182,714	227,320	2,564	1,462	3	7,150	7,858	209	510,442	83,668	700,629	34,299	810,517	47,620	7,904
JUN	2,844,672	198,664	233,523	2,674	1,462	4	7,150	7,858	209	573,790	89,336	804,703	40,587	824,581	49,870	10,263
JUL	2,696,660	206,456	232,113	2,716	1,462	4	7,150	7,858	209	543,407	87,661	731,071	42,080	781,901	43,166	9,408
AUG	2,756,594	213,757	230,585	2,787	1,462	4	7,150	7,858	209	531,575	84,041	736,596	51,714	830,176	48,154	10,526
SEP	2,532,096	204,700	232,172	2,447	1,462	4	7,150	7,858	209	525,015	76,787	691,579	45,277	690,606	37,806	9,025
OCT	2,160,584	207,860	217,962	2,447	1,462	4	7,150	7,858	209	461,111	70,165	554,156	50,020	510,639	62,428	7,114
NOV	2,208,147	223,639	213,320	1,992	1,462	4	7,150	7,858	209	440,005	77,672	503,632	78,234	573,491	71,624	7,857
DEC	2,280,874	208,791	204,356	2,244	1,462	4	7,150	7,858	209	423,072	82,724	497,859	77,832	668,972	89,748	8,594
12 MO AV	2,439,332	207,219	217,982	2,365	1,462	3	7,150	7,858	209	478,659	83,277	609,955	63,098	682,743	68,734	8,618
1996 MAX	3,012,618	231,169	233,523	2,787	1,462	4	7,150	7,858	209	573,790	97,314	804,703	102,770	830,176	109,177	10,526

Cost of Service Study
Sum of Class Peak Demands
At Generation Level (KW)

	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
RESIDENTIAL										
Add-On Heat Pump	----	----	5,210	5,540	6,450	6,870	7,680	8,500	10,592	10,526
Regular	713,440	835,340	810,800	772,390	857,210	807,630	920,500	936,610	985,832	830,176
All Electric	49,410	48,230	46,990	51,300	55,410	52,790	59,550	61,470	103,676	109,177
TOTAL RESIDENTIAL	762,850	883,570	863,000	829,230	919,070	867,290	987,730	1,006,580	1,100,100	949,879
GENERAL SERVICE										
GS/GM	688,220	653,080	760,750	748,990	720,570	753,860	774,880	813,710	845,767	804,703
GMI	53,810	48,350	63,230	69,080	72,520	68,100	67,960	80,560	95,710	102,770
TOTAL GEN. SERV. SMALL	742,030	701,430	823,980	818,070	793,090	821,960	842,840	894,270	941,477	907,473
GL	504,980	541,850	554,230	515,680	568,200	507,260	511,780	550,190	593,039	573,790
GLU	63,470	66,050	70,430	72,290	76,690	82,820	83,600	92,520	96,199	97,314
TOTAL GEN. SERV. MEDIUM	568,450	607,900	624,660	587,970	644,890	590,080	595,380	642,710	689,238	671,104
HVPS- HIGH VOLTAGE POWER	219,610	175,960	288,980	234,910	214,560	217,580	224,270	216,780	217,372	231,169
L- GENERAL SERVICE LARGE	203,660	222,480	214,510	245,280	221,330	211,780	239,610	245,910	261,468	233,523
TOTAL GENERAL SERVICE	1,733,750	1,707,770	1,952,130	1,886,230	1,873,870	1,841,400	1,902,100	1,999,670	2,109,555	2,043,269
STREET & AREA LIGHTING										
Municipal										
SE	11,000	9,280	7,190	7,190	7,190	7,080	7,050	7,050	8,952	7,150
SR	80	100	60	50	30	10	10	30	0	0
SM	7,790	8,250	8,310	8,240	8,190	8,000	7,910	8,080	9,933	7,858
SH	390	390	390	390	390	390	390	380	359	209
TRAFFIC	1,070	1,170	1,200	1,350	1,310	1,310	1,330	1,370	1,805	1,462
Non-Municipal										
AREA('87) / AL('96)	650	----	----	----	----	----	----	----	0	4
TOTAL ST & AREA LIGHTING	20,980	19,190	17,150	17,220	17,110	16,790	16,690	16,910	21,049	16,683
TOTAL RETAIL	2,517,580	2,610,530	2,832,280	2,732,680	2,810,050	2,725,480	2,906,520	3,023,160	3,230,704	3,009,831
RESALE	2,450	2,860	2,770	2,460	2,620	2,620	2,960	3,070	3,243	2,787
TOTAL SYSTEM	2,520,030	2,613,390	2,835,050	2,735,140	2,812,670	2,728,100	2,909,480	3,026,230	3,233,947	3,012,618

Monthly Customer Count
by Rate Class Group

		1987:1	1987:2	1987:3	1987:4	1987:5	1987:6	1987:7	1987:8	1987:9	1987:10	1987:11	1987:12
Customers	RA												
	RS	488,906	489,077	489,099	488,703	487,938	487,876	487,646	487,785	488,031	488,379	489,007	489,901
	RH	20,549	20,581	20,597	20,582	20,529	20,527	20,479	20,515	20,598	20,575	20,653	20,763
	GS/GM	48,754	48,784	48,815	48,798	48,873	48,829	48,857	48,918	48,879	48,881	49,025	49,141
	GMH	2,334	2,361	2,374	2,381	2,379	2,380	2,385	2,399	2,409	2,418	2,429	2,436
	GL	571	573	577	576	577	577	582	579	580	580	583	587
	GLH	85	86	87	87	87	88	87	88	89	90	90	89
	L	31	29	27	27	27	27	27	28	28	30	31	28
	HVPS												3
PITCAIRN RESALE		1	1	1	1	1	1	1	1	1	1	1	1
	SM	960	953	953	955	951	951	952	944	946	937	933	930
	SR	15	15	14	14	14	14	14	14	14	14	14	14
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	10	10	10	10	10	10	10	10	10	10	10	10
	MTS	1,619	1,616	1,616	1,617	1,622	1,623	1,624	1,624	1,622	1,613	1,622	1,626

Monthly Customer Count
by Rate Class Group

		1988:1	1988:2	1988:3	1988:4	1988:5	1988:6	1988:7	1988:8	1988:9	1988:10	1988:11	1988:12
Customers	RA				395	435	575	653	789	1,081	1,219	1,425	1,503
	RS	490,516	490,732	490,860	490,219	489,395	489,225	489,166	489,223	489,306	489,681	490,392	490,836
	RH	20,814	20,902	20,944	20,909	20,840	20,801	20,803	20,960	20,986	21,080	21,240	21,268
	GS/GM	49,222	49,212	49,270	49,309	49,293	49,361	49,317	49,309	49,367	49,404	49,595	49,589
	GMH	2,455	2,475	2,489	2,507	2,518	2,538	2,545	2,549	2,555	2,558	2,589	2,592
	GL	588	590	589	585	581	584	588	591	593	595	595	595
	GLH	89	89	89	90	90	91	91	90	89	88	88	87
	L	27	28	28	21	28	28	28	28	28	29	28	29
	HVPS	3	3	3	3	3	3	3	3	3	3	3	3
	PITCAIRN RESALE	1	1	1	1	1	1	1	1	1	1	1	1
	SM	930	932	923	925	919	923	914	915	914	911	910	906
	SR	14	14	14	14	14	16	14	14	14	14	14	14
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	10	10	10	10	10	10	10	10	10	10	10	10
	MTS	1,625	1,625	1,621	1,622	1,623	1,622	1,625	1,625	1,621	1,621	1,621	1,621

Monthly Customer Count
by Rate Class Group

		1989:1	1989:2	1989:3	1989:4	1989:5	1989:6	1989:7	1989:8	1989:9	1989:10	1989:11	1989:12
Customers	RA	1,591	1,630	1,646	1,662	1,676	1,687	1,720	1,755	1,818	1,821	1,834	1,858
	RS	491,278	491,655	491,735	491,751	491,376	490,985	490,668	491,038	491,271	491,512	492,308	493,068
	RH	21,350	21,322	21,376	21,411	21,425	21,425	21,407	21,400	21,488	21,581	21,612	21,731
	GS/GM	49,653	49,662	49,667	49,712	49,709	49,728	49,665	49,803	49,849	49,874	49,832	49,948
	GMH	2,599	2,618	2,653	2,666	2,671	2,686	2,683	2,688	2,692	2,697	2,712	2,738
	GL	596	596	594	598	598	598	597	594	595	595	597	598
	GLH	88	89	90	90	90	90	89	91	92	93	93	93
	L	29	27	27	27	27	27	27	27	27	27	27	28
	HVPS	3	3	3	3	3	3	3	3	3	3	3	3
	PITCAIRN RESALE	1	1	1	1	1	1	1	1	1	1	1	1
	SM	908	902	903	900	901	897	897	895	894	899	885	886
	SR	13	13	13	13	13	13	12	12	12	12	12	12
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	10	10	10	10	10	10	10	10	10	10	10	10
	MTS	1,618	1,618	1,617	1,621	1,621	1,621	1,621	1,617	1,616	1,607	1,604	1,611

Monthly Customer Count
by Rate Class Group

		1990:1	1990:2	1990:3	1990:4	1990:5	1990:6	1990:7	1990:8	1990:9	1990:10	1990:11	1990:12
Customers	RA	1,876	1,893	1,904	1,905	1,915	1,928	1,943	1,954	1,976	1,994	2,011	2,026
	RS	493,556	493,612	493,724	493,324	492,658	492,019	491,940	492,087	492,387	493,101	493,608	494,075
	RH	21,808	21,826	21,849	21,797	21,776	21,764	21,800	21,797	21,852	21,907	21,959	21,951
	GS/GM	49,942	50,016	47,353	50,071	50,044	50,008	49,994	50,001	49,999	50,103	50,106	50,212
	GMH	2,750	2,773	5,479	2,794	2,801	2,806	2,815	2,823	2,829	2,844	2,873	2,913
	GL	598	598	598	598	601	601	604	606	607	605	607	608
	GLH	94	89	90	91	92	93	92	91	90	90	90	91
	L	30	30	30	30	30	30	31	31	32	31	31	31
	HVPS	3	3	3	3	3	3	3	3	3	3	3	3
	PITCAIRN RESALE	1	1	1	1	1	1	1	1	1	1	1	1
	SM	886	882	879	874	874	875	869	728	952	904	853	894
	SR	12	11	11	11	11	10	10	10	10	10	10	10
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	10	10	10	10	10	10	10	10	10	10	10	10
	MTS	1,611	1,610	1,606	1,622	1,621	1,624	1,622	1,615	1,619	1,637	1,639	1,642

Monthly Customer Count
by Rate Class Group

		1991:1	1991:2	1991:3	1991:4	1991:5	1991:6	1991:7	1991:8	1991:9	1991:10	1991:11	1991:12
Customers	RA	2,038	2,045	2,053	2,056	2,060	2,072	2,078	2,078	2,093	2,117	2,126	2,135
	RS	494,451	494,596	494,772	494,734	494,302	494,435	494,052	494,423	494,227	494,563	494,952	495,393
	RH	22,000	22,016	22,042	22,045	21,994	22,039	22,019	22,065	22,080	22,123	22,164	22,219
	GS/GM	50,273	50,303	50,232	50,271	50,227	50,205	50,276	50,250	50,254	50,238	50,337	50,386
	GMH	2,918	2,932	2,943	2,952	2,958	2,962	2,975	2,975	2,979	2,994	2,998	3,010
	GL	608	606	606	607	608	608	608	613	615	616	615	610
	GLH	93	93	92	93	92	92	91	92	93	95	96	97
	L	31	31	33	33	34	34	34	33	32	32	32	34
	HVPS	3	3	3	3	3	3	3	3	3	3	3	3
	PITCAIRN RESALE	1	1	1	1	1	1	1	1	1	1	1	1
	SM	943	943	942	943	942	940	938	938	937	941	937	935
	SR	10	10	10	10	10	10	10	10	9	9	8	8
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	10	10	10	10	10	10	10	10	10	10	10	10
	MTS	1,635	1,643	1,654	1,656	1,657	1,657	1,658	1,658	1,658	1,658	1,658	1,681

Monthly Customer Count
by Rate Class Group

		1992:1	1992:2	1992:3	1992:4	1992:5	1992:6	1992:7	1992:8	1992:9	1992:10	1992:11	1992:12
Customers	RA	2,141	2,158	2,178	2,186	2,195	2,199	2,217	2,231	2,243	2,269	2,293	2,309
	RS	495,628	495,858	495,802	495,377	495,348	494,698	494,472	494,386	494,562	495,207	495,524	496,054
	RH	22,235	22,272	22,266	22,243	22,323	22,325	22,377	22,350	22,383	22,445	22,495	22,552
	GS/GM	50,409	50,415	50,407	50,404	50,432	50,434	50,346	50,339	50,376	50,271	50,511	50,591
	GMH	3,024	3,055	3,060	3,077	3,078	3,088	3,076	3,076	3,070	3,071	3,094	3,104
	GL	621	624	623	622	621	626	625	624	626	624	626	623
	GLH	98	98	98	97	98	98	99	99	99	99	99	100
	L	34	34	34	34	34	34	33	33	34	32	33	33
	HVPS	3	3	3	3	3	3	3	3	3	3	3	3
	PITCAIRN RESALE	1	1	1	1	1	1	1	1	1	1	1	1
	SM	930	933	932	932	932	927	919	901	895	818	796	795
	SR	8	8	8	8	8	8	8	8	7	7	7	7
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	10	10	10	10	10	10	10	10	10	10	10	10
	MTS	1,653	1,653	1,653	1,655	1,655	1,654	1,654	1,653	1,654	1,625	1,628	1,628

Monthly Customer Count
by Rate Class Group

		1993:1	1993:2	1993:3	1993:4	1993:5	1993:6	1993:7	1993:8	1993:9	1993:10	1993:11	1993:12
Customers	RA	2,312	2,324	2,336	2,345	2,349	2,357	2,369	2,386	2,423	2,448	2,459	2,470
	RS	495,849	496,395	496,686	495,742	495,438	495,040	494,818	494,889	495,549	495,859	496,298	496,969
	RH	22,558	22,595	22,610	22,578	22,591	22,546	22,530	22,522	22,557	22,594	22,641	22,689
	GS/GM	50,503	50,513	50,542	50,448	50,450	50,429	50,445	50,461	50,442	50,470	50,536	50,584
	GMH	3,110	3,125	3,125	3,154	3,166	3,161	3,165	3,165	3,183	3,176	3,191	3,216
	GL	624	622	624	624	623	621	619	620	621	619	620	620
	GLH	100	100	100	100	100	100	100	100	100	100	100	100
	L	33	33	32	32	31	31	32	32	33	34	34	35
	HVPS	3	3	3	3	3	3	3	3	3	3	3	3
	PITCAIRN RESALE	1	1	1	1	1	1	1	1	1	1	1	1
	SM	796	797	792	784	773	766	762	761	766	762	761	759
	SR	7	6	6	6	6	6	6	6	4	6	6	6
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	10	10	10	10	10	10	10	10	10	10	10	10
	MTS	1,627	1,637	1,636	1,638	1,641	1,646	1,646	1,654	1,657	1,660	1,662	1,662

Monthly Customer Count
by Rate Class Group

		1994:1	1994:2	1994:3	1994:4	1994:5	1994:6	1994:7	1994:8	1994:9	1994:10	1994:11	1994:12
Customers	RA	2,475	2,487	2,509	2,524	2,528	2,535	2,545	2,567	2,598	2,617	2,635	2,653
	RS	497,384	497,285	497,141	496,251	495,684	495,498	495,424	495,436	495,634	496,064	496,515	496,982
	RH	22,722	22,719	22,733	22,686	22,671	22,650	22,650	22,621	22,644	22,670	22,707	22,737
	GS/GM	50,620	50,603	50,660	50,713	50,824	50,911	50,925	50,932	51,031	51,153	51,249	51,242
	GMH	3,224	3,225	3,238	3,243	3,245	3,259	3,263	3,268	3,281	3,283	3,285	3,293
	GL	624	623	619	617	617	622	623	624	625	624	627	629
	GLH	100	100	101	101	101	102	102	101	101	103	104	104
	L	34	34	33	33	33	32	32	32	33	34	34	34
	HVPS	3	3	3	3	3	3	3	3	3	3	3	3
	PITCAIRN RESALE	1	1	1	1	1	1	1	1	1	1	1	1
	SM	757	758	758	755	752	751	749	746	746	743	741	741
	SR	5	5	0	0	0	0	0	0	0	0	0	0
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	10	10	10	10	11	12	12	12	12	13	13	13
	MTS	1,662	1,662	1,661	1,664	1,675	1,677	1,675	1,676	1,676	1,676	1,681	1,681

Monthly Customer Count
by Rate Class Group

		1995:1	1995:2	1995:3	1995:4	1995:5	1995:6	1995:7	1995:8	1995:9	1995:10	1995:11	1995:12
Customers	RA	2,662	2,670	2,675	2,676	2,679	2,679	2,680	2,692	2,704	2,710	2,721	2,743
	RS	497,252	497,279	497,054	496,175	495,633	495,557	495,356	495,538	495,607	496,058	496,787	497,148
	RH	22,733	22,741	22,707	22,695	22,694	22,649	22,665	22,665	22,662	22,684	22,769	22,824
	GS/GM	51,318	51,308	51,313	51,354	51,383	51,387	51,260	51,242	51,250	51,179	51,300	51,330
	GMH	3,303	3,311	3,330	3,322	3,335	3,329	3,323	3,330	3,339	3,341	3,336	3,341
	GL	631	636	639	639	640	644	646	644	645	646	646	640
	GLH	106	106	106	105	105	106	104	105	104	103	103	103
	L	34	35	34	34	34	34	34	34	34	34	34	34
	HVPS	3	3	3	3	3	3	3	3	3	3	3	3
	PITCAIRN RESALE	1	1	1	1	1	1	1	1	1	1	1	1
	SM	739	737	737	736	736	734	733	731	731	731	729	728
	SR	0	0	0	0	0	0	0	0	0	0	0	1
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	13	13	13	13	13	13	13	13	13	13	13	13
	MTS	1,682	1,684	1,681	1,680	1,680	1,680	1,678	1,679	1,681	1,682	1,681	1,681

Monthly Customer Count
by Rate Class Group

		1996:1	1996:2	1996:3	1996:4	1996:5	1996:6	1996:7	1996:8	1996:9	1996:10	1996:11	1996:12
Customers	RA	2,752	2,753	2,763	2,770	2,785	2,787	2,795	2,806	2,814	2,831	2,831	2,834
	RS	497,376	497,565	497,544	496,377	495,877	495,352	495,139	495,273	495,442	495,957	496,528	496,925
	RH	22,784	22,818	22,784	22,720	22,683	22,636	22,639	22,681	22,705	22,718	22,764	22,815
	GS/GM	51,280	51,292	51,298	51,300	51,312	41,336	51,353	51,397	51,438	51,446	51,518	51,592
	GMH	3,352	3,364	3,354	3,355	3,349	3,346	3,352	3,354	3,357	3,366	3,370	3,372
	GL	640	640	640	641	639	639	640	638	635	636	639	639
	GLH	103	103	104	105	107	107	107	106	106	107	107	107
	L	35	35	34	34	34	34	34	34	34	34	34	34
	HVPS	3	3	3	3	3	3	3	3	3	3	3	4
	PITCAIRN RESALE	1	1	1	1	1	1	1	1	1	1	1	1
	SM	727	725	726	724	720	717	717	715	714	712	710	709
	SR	1	1	1	1	1	2	2	2	2	2	2	2
	SE	1	1	1	1	1	1	1	1	1	1	1	1
	SH	13	14	14	14	14	14	14	14	14	14	14	14
	MTS	1,681	1,681	1,681	1,681	1,685	1,684	1,684	1,683	1,688	1,690	1,689	1,690

Cost of Service Study
Sum of Annual Energy
At Generation Level (MWH)

	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
RESIDENTIAL										
Add-On Heat Pump	----	----	21,188	22,992	27,293	26,870	30,862	32,103	36,183	37,338
Regular	3,105,213	3,181,722	3,167,171	3,055,358	3,300,320	3,046,279	3,258,301	3,170,762	3,362,052	3,284,257
All Electric	298,190	316,637	316,887	299,497	309,317	309,480	320,154	325,265	326,578	340,903
TOTAL RESIDENTIAL	3,403,403	3,498,359	3,505,246	3,377,847	3,636,930	3,382,629	3,609,317	3,528,130	3,724,813	3,662,498
GENERAL SERVICE										
GS/GM	2,716,080	2,665,313	2,735,192	2,747,377	2,766,252	2,730,188	2,814,537	2,806,335	2,859,882	2,867,918
GMH	260,088	304,673	264,408	269,539	265,317	327,185	335,408	343,043	349,329	357,151
TOTAL GEN. SERV. SMALL	2,976,168	2,969,986	2,999,600	3,016,916	3,031,569	3,057,373	3,149,945	3,149,378	3,209,211	3,225,069
GL	2,695,949	2,782,008	2,797,494	2,788,359	2,901,799	2,837,556	2,802,095	2,936,645	3,000,020	3,030,655
GLH	357,190	369,804	408,364	416,711	484,174	458,118	472,947	488,938	479,300	477,440
TOTAL GEN. SERV. MEDIUM	3,053,139	3,151,812	3,205,858	3,205,070	3,385,973	3,295,674	3,275,042	3,425,583	3,479,320	3,508,095
HVPS- HIGH VOLTAGE POWER	971,669	1,263,423	1,184,849	1,296,168	1,119,409	1,141,853	1,118,902	1,148,531	1,202,083	1,228,345
L- GENERAL SERVICE LARGE	1,281,380	1,450,429	1,439,325	1,423,701	1,412,452	1,361,360	1,456,209	1,534,784	1,534,854	1,566,325
TOTAL GENERAL SERVICE	8,282,356	8,835,650	8,829,632	8,941,855	8,949,403	8,856,260	9,000,098	9,258,276	9,425,468	9,527,834
STREET & AREA LIGHTING										
Municipal										
SE	49,100	38,734	32,852	32,039	32,250	31,633	32,001	31,356	31,519	31,569
SR	425	425	264	195	128	74	540	36	0	0
SM	37,934	37,283	37,887	36,704	36,059	35,543	36,155	35,287	34,972	34,691
SH	1,743	1,740	1,764	1,723	1,738	1,731	1,755	1,253	1,265	923
TRAFFIC	9,918	10,612	10,918	11,225	11,742	11,719	12,180	12,306	12,590	12,839
Non-Municipal										
AL	0	----	----	----	----	----	----	----	1	14
TOTAL ST & AREA LIGHTING	99,120	88,794	83,685	81,886	81,917	80,700	82,631	80,238	80,347	80,036
TOTAL RETAIL	11,784,879	12,422,803	12,418,563	12,401,588	12,668,250	12,319,589	12,692,046	12,866,644	13,230,628	13,270,368
RESALE	11,874	13,435	12,088	12,162	12,749	12,115	12,552	13,002	13,166	13,217
TOTAL SYSTEM	11,796,753	12,436,238	12,430,651	12,413,750	12,680,999	12,331,704	12,704,598	12,879,646	13,243,794	13,283,585

<u>Year</u>	<u>Month/Day</u>	<u>Time</u>	(A) Sy Peak Load @ Generation Level <u>MW</u>	(B) FERC - Jurisdiction Pitcairn @ Generation Level <u>MW</u>	(A - B) Pa PUC - Jurisdiction @ Generation Level <u>MW</u>
1987	January 28	11:00	1,636.000	Not Available	
	February 16	11:00	1,653.000	Not Available	
	March 10	11:00	1,603.000	Not Available	
	April 22	13:00	1,653.000	Not Available	
	May 29	15:00	2,011.000	Not Available	
	June 19	15:00	2,055.000	Not Available	
	July 21	16:00	2,280.000	2.450	2,277.550
	August 17	15:00	2,208.000	Not Available	
	September 17	13:00	1,830.000	Not Available	
	October 22	11:00	1,652.000	Not Available	
	November 10	18:00	1,675.000	Not Available	
	December 17	19:00	1,729.000	Not Available	
1988	January 7	11:00	1,868.000	Not Available	
	February 5	11:00	1,797.000	Not Available	
	March 15	11:00	1,746.000	Not Available	
	April 8	11:00	1,640.000	Not Available	
	May 31	13:00	1,971.000	Not Available	
	June 21	15:00	2,227.000	Not Available	
	July 18	17:00	2,280.000	Not Available	
	August 2	16:00	2,372.000	2.860	2,369.140
	September 13	12:00	1,842.000	Not Available	
	October 13	11:00	1,701.000	Not Available	
	November 7	12:00	1,733.000	Not Available	
	December 15	18:00	1,822.000	Not Available	
1989	January 4	19:00	1,802.000	Not Available	
	February 9	11:00	1,896.000	Not Available	
	March 6	12:00	1,810.000	Not Available	
	April 10	11:00	1,683.000	Not Available	
	May 31	15:00	2,006.000	Not Available	
	June 27	16:00	2,246.000	Not Available	
	July 25	15:00	2,381.000	2.520	2,378.480
	August 4	16:00	2,236.000	Not Available	
	September 8	16:00	2,031.000	Not Available	
	October 17	14:00	1,680.000	Not Available	
	November 30	18:00	1,737.000	Not Available	
	December 21	19:00	1,913.000	Not Available	

<u>Year</u>	<u>Month/Day</u>	<u>Time</u>	(A) Sy Peak Load @ Generation Level <u>MW</u>	(B) FERC - Jurisdiction Pitcairn @ Generation Level <u>MW</u>	(A - B) Pa PUC - Jurisdiction @ Generation Level <u>MW</u>
1990	January 12	19:00	1,824.000	2.035	1,821.965
	February 26	11:00	1,831.000	1.591	1,829.409
	March 1	10:00	1,753.000	1.480	1,751.520
	April 27	16:00	1,914.000	1.593	1,912.407
	May 16	12:00	1,776.000	1.348	1,774.652
	June 18	15:00	2,261.000	2.220	2,258.780
	July 9	14:00	2,379.000	2.380	2,376.620
	August 28	17:00	2,323.000	2.453	2,320.547
	September 6	16:00	2,132.000	1.875	2,130.125
	October 10	14:00	1,825.000	1.274	1,823.726
	November 29	19:00	1,723.000	1.915	1,721.085
	December 27	19:00	1,792.000	1.849	1,790.151
1991	January 24	19:00	1,808.000	2.024	1,805.976
	February 15	19:00	1,767.000	2.029	1,764.971
	March 13	11:00	1,702.000	1.460	1,700.540
	April 29	13:00	1,744.000	1.388	1,742.612
	May 29	15:00	2,278.000	2.162	2,275.838
	June 21	15:00	2,203.000	2.172	2,200.828
	July 23	14:00	2,402.000	2.600	2,399.400
	August 29	16:00	2,385.000	2.400	2,382.600
	September 16	16:00	2,313.000	2.318	2,310.682
	October 4	14:00	1,815.000	1.324	1,813.676
	November 25	18:00	1,800.000	2.002	1,797.998
	December 4	19:00	1,928.000	2.130	1,925.870
1992	January 16	19:00	1,853.000	Not Available	
	February 12	10:00	1,838.000	Not Available	
	March 11	13:00	1,750.000	Not Available	
	April 3	10:00	1,684.000	Not Available	
	May 22	15:00	1,767.000	Not Available	
	June 17	16:00	2,051.000	Not Available	
	July 14	16:00	2,308.000	2.380	2,305.620
	August 26	16:00	2,238.000	Not Available	
	September 10	12:00	2,003.000	Not Available	
	October 20	11:00	1,707.000	Not Available	
	November 19	10:00	1,718.000	Not Available	
	December 10	12:00	1,824.000	Not Available	

Year	Month/Day	Time	(A)	(B)	(A - B)
			Sy Peak Load @ Generation Level MW	FERC - Jurisdiction Pitcairn @ Generation Level MW	Pa PUC - Jurisdiction @ Generation Level MW
1993	January 28	11:00	1,825.000	1.485	1,823.515
	February 18	20:00	1,894.000	2.097	1,891.903
	March 18	10:00	1,797.000	1.541	1,795.459
	April 29	13:00	1,670.000	1.194	1,668.806
	May 12	14:00	1,926.000	1.111	1,924.889
	June 25	16:00	2,216.000	2.186	2,213.814
	July 28	15:00	2,444.000	2.671	2,441.329
	August 31	16:00	2,499.000	2.730	2,496.270
	September 2	17:00	2,273.000	2.411	2,270.589
	October 7	15:00	1,709.000	1.262	1,707.738
	November 3	19:00	1,715.000	1.863	1,713.137
	December 21	19:00	1,836.000	2.255	1,833.745
1994	January 18	19:00	2,028.000	2.372	2,025.628
	February 9	19:00	1,887.000	2.100	1,884.900
	March 9	12:00	1,830.000	1.547	1,828.453
	April 27	12:00	1,854.000	1.369	1,852.631
	May 31	15:00	1,910.000	1.514	1,908.486
	June 16	16:00	2,535.000	2.810	2,532.190
	July 6	17:00	2,489.000	2.860	2,486.140
	August 2	15:00	2,174.000	2.158	2,171.842
	September 16	14:00	2,150.000	1.824	2,148.176
	October 20	14:00	1,707.000	1.276	1,705.724
	November 23	18:00	1,773.000	1.954	1,771.046
	December 12	18:00	1,876.000	2.074	1,873.926
1995	January 5	19:00	1,933.000	2.174	1,930.826
	February 6	12:00	1,951.000	1.859	1,949.141
	March 9	11:00	1,788.000	1.462	1,786.538
	April 5	11:00	1,762.000	1.531	1,760.469
	May 24	15:00	1,934.000	1.456	1,932.544
	June 21	15:00	2,449.000	2.170	2,446.830
	July 14	16:00	2,605.000	2.602	2,602.398
	August 16	16:00	2,666.000	3.180	2,662.820
	September 6	17:00	2,056.000	1.841	2,054.159
	October 5	13:00	1,800.000	1.350	1,798.650
	November 14	18:00	1,843.000	1.976	1,841.024
	December 12	18:00	1,985.000	2.069	1,982.931

<u>Year</u>	<u>Month/Day</u>	<u>Time</u>	(A) Sy Peak Load @ Generation Level <u>MW</u>	(B) FERC - Jurisdiction Pitcairn @ Generation Level <u>MW</u>	(A - B) Pa PUC - Jurisdiction @ Generation Level <u>MW</u>
1996	January 11	11:00	1,966.000	1.686	1,964.314
	February 5	11:00	2,040.000	1.800	2,038.200
	March 8	11:00	1,888.000	1.597	1,886.403
	April 10	11:00	1,725.000	1.393	1,723.607
	May 20	16:00	2,335.000	2.284	2,332.716
	June 18	15:00	2,329.000	2.296	2,326.704
	July 1	15:00	2,353.000	2.595	2,350.405
	August 7	15:00	2,463.000	2.562	2,460.438
	September 5	16:00	2,232.000	2.122	2,229.878
	October 2	15:00	1,735.000	1.798	1,733.202
	November 13	19:00	1,869.000	1.928	1,867.072
	December 19	19:00	1,962.000	2.233	1,959.767

DUQUESNE LIGHT COMPANY

I. Cost of Service

- I. 4. a) Provide work papers showing the development of each allocator (for those not already provided elsewhere) and direct assignment in the class cost-of-service study. Provide descriptions of the methods, the underlying data and calculations that show development of the allocator or direct assignment from the raw data.

Response:

See testimony and exhibits of Mr. Lahtinen.

- I.4. b) For normalization (e.g., weather), provide a description of the normalization and the equations used.

Response:

No weather normalization adjustment was made to the base year for the cost of service study because actual sales differed from weather normalized sales by 0.3% during 1996.

DUQUESNE LIGHT COMPANY

I. Cost of Service

5. Describe the functionalization of plant into two or more functional components (e.g., distribution plant into demand and customer components) and provide the work papers supporting the separation. If divisions are made separating plant into sub-classifications (e.g. primary and secondary distribution), describe the basis for the separation and provide work papers supporting the division.

Response:

The functionalization of plant is shown in the testimony and exhibits of Mr. O'Brien.

In addition, sub-functionalization has been done in accordance with the ratios contained in the cost of service study for the test year of Duquesne's last rate case. That study base is appended hereto.

Plant has also been classified consistent with the ratios contained in the appended study.

3/31/88 TEST YEAR

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

SUMMARY OF RESULTS

			--BUSINESS SUBJECT TO--		TOTAL	TOTAL	TOTAL	
			FERC	PA. PUC	RESIDENTIAL	GENERAL	STREET	
			JURIS.	JURIS.	CLASS	SERVICE	AREA	
						CLASSES	LIGHTING	
OUT	IN	ALLOC	DUQUESNE LIGHT COMPANY					
DEVELOPMENT OF RATE BASE								
R00			3890,462,281	3,210,750	3887,251,531	1334,478,411	2475,467,385	77,305,735
RD			684,504,379	507,250	683,997,129	246,541,477	418,912,522	18,543,682
PLT			3205,957,302	2,703,492	3203,255,810	1087,936,934	2058,534,823	58,762,053
PHFOSH				39	38,838	12,102	26,385	351
MS	PHFU		63,601,746	51,660	63,550,086	21,249,875	40,176,801	2,123,409
MS	BON		-23,985,667	-20,226	-23,965,041	-8,139,366	-15,366,009	-439,626
PREPAY			10,817,392	4,370	10,813,022	1,754,742	3,324,529	84,968
CASH			10,817,392	0	10,817,392	3,820,513	6,833,775	159,105
DEFNUCL	WCFNUCL		0	7,401	8,371,247	2,345,200	5,907,297	70,715
DEPOSIT			-2,547,000	0	-2,547,000	-1,547,590	-454,031	-45,258
CUSTOMER	DEPOSIT		-2,547,000	0	-2,547,000	-1,547,590	-454,031	-45,258
WESTINGHOUSE			-28,238	-25	-28,213	-8,006	-19,909	-236
LESS CUSTOMER	ADV CONSR		400,000	399	399,997	240,225	129,448	28,881
ADITS	ADIT		228,743,673	172,662	228,571,011	81,798,136	140,793,994	5,978,881
DEVELOPMENT OF RETURN								
R00			1065,023,405	549,022	1064,474,383	385,320,157	659,744,379	19,409,847
FOO			444,376,116	339,870	444,036,246	157,700,395	279,743,651	6,592,200
DEPEXP			109,722,770	83,412	109,639,358	37,347,714	69,864,045	2,227,398
TAXES			91,852,337	52,847	91,799,490	32,459,517	57,853,119	1,686,854
TOOEX			88,982,000	88,982,000	88,982,000	88,982,000	88,982,000	88,982,000
FEDRL			47,654,072	-13,244	47,706,082	11,263,890	25,243,310	1,407,040
PENNA			13,983,321	13,983,321	13,983,321	6,189,355	7,564,703	322,508
TOESUM			794,582,617	503,566	794,079,051	283,524,446	497,169,523	13,385,082
RETURN			270,440,788	45,456	270,395,332	101,795,711	162,574,856	6,024,765
RTRT			8.89	1.76	8.90	9.92	8.30	11.01

PA PUC 3 SUPP 51 WITH STA ROLLIN
 FERC 3 PRESENT

 PROD & TRANS 3 A&E - OTHERS 3 SUM OF CLASS PEAK

DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

SUMMARY OF RESULTS

-----RESIDENTIAL CLASS CUSTOMERS-----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GHH	TOTAL SMALL
DEVELOPMENT OF RATE BASE									
1 ELECTRIC PLANT IN SERVICE									
2 TOTAL RESERVES FOR DEPREC									
3 NET ELECTRIC PLT IN SERVICE									
4 ADD PLT HELD FOR FUTURE USE									
5 MATERIALS & SUPPLIES									
6 BOND INTEREST									
7 PREPAID INTEREST									
8 WORKING CASH									
9 DEF. NUCLR LEASE RENT									
10 CUSTOMER DEPOSITS									
11 WESTINGHOUSE SETTLEMEN									
12 LESS CUSTOMER ADV. CONSTR.									
13 ACCUM DEFER INCOME TAX									
14 RATE BASE									
DEVELOPMENT OF RETURN									
15 TOTAL OPERATING REVENUES									
16 OPERATING EXPENSES									
17 TOTAL OPERATION & MAINT. EXP									
18 TOTAL DEPRECIATION EXPENSE									
19 TOTAL TAXES OTHER THAN INC.									
20 FEDERAL INCOME TAX									
21 PENNSYLVANIA INCOME TAX									
22 TOTAL OPERATING EXPENSE									
23 RETURN									
24 RATE OF RETURN									

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1980

ITEM NO. DIC DR-1C

BASE RATE REVENUES

SUMMARY OF RESULTS

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

OUT IN ALLOC

REGULAR
RATE
GL

ELECTRIC
RATE
GLH

TOTAL
MEDIUM

LARGE
RATE
L

TOTAL
GENERAL
SERVICE

DEVELOPMENT OF RATE BASE

1	ELECTRIC PLANT IN SERVICE	P00	720,477,156	98,623,697	819,100,854	574,126,833	2475,467,385
2	TOTAL RESERVES FOR DEPREC	RD	119,305,673	16,416,125	135,721,796	93,737,467	418,982,562
3	NET ELECTRIC PLT IN SERVICE	NTPLT	601,171,483	82,207,574	683,379,057	480,391,365	2056,554,823
4	ADD						
5	PLT HELD FOR FUTURE USE	PHFUSH	7,912	1,078	8,990	8,624	26,385
6	MATERIALS & SUPPLIES	HS	11,728,637	1,750,354	13,478,991	9,923,089	40,179,801
7	BOND INTEREST	CBBSUM	-4,497,645	-615,033	-5,112,679	-3,594,033	-15,189,049
8	PREPAYMENTS	PRPYSUM	971,845	132,895	1,104,740	776,593	3,124,539
9	WORKING CASH	WCSHSH	2,037,721	314,203	2,352,694	1,736,160	5,833,779
10	DEBT INCL. LEASE RENT	DEBSHSH	1,864,734	306,728	2,170,462	1,646,125	5,987,297
11	CUSTOMER DEPOSITS	DEBSHSH	-44,530	-1,830	-46,360	-558,701	-953,031
12	WESTINGHOUSE SETTLEMEN	WHSUM	-6,284	-1,830	-7,215	-5,548	-12,907
13	LESS CUTOVER ADU. CONST.	CACSUM	6,284	501	6,785	440	12,907
	ACCOM DEPR INCOME TAX	ADITSH	40,221,300	5,531,088	45,752,388	31,727,514	140,195,994

14	RATE BASE	RB	573,736,119	78,660,481	652,396,600	459,205,675	1957,985,888
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DEVELOPMENT OF RETURN

15	TOTAL OPERATING REVENUES	R00	194,725,281	27,952,972	222,678,253	144,020,163	689,744,379
16	OPERATING EXPENSES						
17	TOTAL OPERATION & MAINT. EXP	E00	83,278,405	12,848,895	96,127,300	70,860,281	279,743,651
18	TOTAL DEPRECIATION EXPENSE	DEPEXP	29,357,857	5,789,327	35,147,184	18,232,118	67,823,119
19	TOTAL OTHER OPER. EXP. INC.	TOOEXP	17,921,237	2,277,816	20,199,053	13,232,118	67,823,119
20	TOTAL OTHER MISC. EXPENSES	TOOEXP	17,921,237	2,277,816	20,199,053	13,232,118	67,823,119
21	FEDERAL INCOME TAX	FEDRL	7,562,437	774,261	8,336,698	1,022,601	22,533,870
22	PENNSYLVANIA INCOME TAX	PENNA	2,247,562	292,671	2,540,233	445,142	7,564,703
23	TOTAL OPERATING EXPENSE	TOESUM	147,149,169	21,540,210	168,689,379	115,620,289	497,169,523
24	RETURN	RETURN	47,576,113	6,412,761	53,988,874	28,399,874	162,574,856

24	RATE OF RETURN	RTRY	8.29	8.15	8.28	6.18	8.30
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PA, PUC & SUPP 51 WITH STA ROLLIN
FERC & PRESENT

PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

SUMMARY OF RESULTS

			STREET LIGHTING				
			INSIDE PITTSBURGH RATE SE	SERIES SR	OUTSIDE PITTSBURGH MULTIPLE RATE SH	HIGHWAY RATE SH	TRAFFIC SIGNALS
OUT	IN	ALLOC					
DEVELOPMENT OF RATE BASE							
1	ELECTRIC PLANT IN SERVICE	P00	29,753,204	569,648	43,786,684	739,514	2,456,685
2	TOTAL RESERVES FOR DEPREC	R0	8,600,842	183,982	11,189,309	139,050	469,495
3	NET ELECTRIC PLT IN SERVICE	NYPLT	23,152,362	415,666	32,600,375	600,464	1,987,190
4	ADD PLT HELD FOR FUT USE	PHFUSHM PHFU		2	119	9	23
5	MATERIALS & SUPPLIES	HSSUM HS	735,190	23,541	1,310,831	8,804	45,599
6	BOND INTEREST	CBBSUM BOW	-173,314	-3,110	-243,944	-4,492	-14,867
7	PREPAYMENTS	PRPYSH PREPAY	33,428	612	52,711	971	3,222
8	WORKING CASH	WCSHSH WCASH	64,015	819	80,921	2,502	10,654
9	DEF NUCLR LEASE RENT	DNUSH DFNURT	35,376	236	27,200	1,258	9,682
10	CUSTOMER DEPOSITS	UREXSH DPOSIT		-1	-41,888	-307	-3,184
11	WESTINGHOUSE SETTLEMEN	GUTSUM GWS	-119	-1	-92	-4	-23
12	LESS CUTOHER ADV CONSTR	CAFCSH CAFC	11,458	343	24,912	172	571
13	ACCUM DEFR INCOME TXS	ADITSH ADIT	2,146,228	49,212	3,582,314	45,966	155,161
14	RATE BASE	RB	21,710,560	388,401	30,197,423	563,646	1,881,711
DEVELOPMENT OF RETURN							
15	TOTAL OPERATING REVENUES	R00	4,996,343	76,190	12,798,366	237,459	1,301,490
16	OPERATING EXPENSES	E00					
17	TOTAL OPERATION & MAINT. EXP	DOEXP	2,644,727	33,813	3,362,459	103,525	447,676
18	TOTAL DEPRECIATION EXPENSE	DOEXP	915,751	19,978	1,402,363	20,338	69,329
19	TOTAL TAXES OTHER THAN INC	TOEXP	483,015	6,965	886,340	19,580	90,253
20	TOTAL OTHER MISC EXPENSES	TOEXP	303,935	10,174	748,027	15,283	49,722
21	FEDERAL INCOME TAX	FEDERL	-340,188	-7,585	1,315,651	13,850	167,134
22	PENNSYLVANIA INCOME TAX	PENNA	-88,437	-2,036	362,854	3,939	46,187
23	TOTAL OPERATING EXPENSE	TOESUM TOOPEX	4,198,663	61,309	8,077,694	176,515	870,901
24	RETURN	RETURN	797,680	14,881	4,720,671	60,944	430,589
24	RATE OF RETURN	RTRT	3.67	3.83	15.63	10.81	22.88

PA PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A/E - OTHERS & SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET LIGHTING
				OUT	IN	ALLOC			
ELECTRIC PLANT IN SERVICE									
PRODUCTION PLANT									
STEAM PRODUCTION									
1	310-LAND & LAND RIGHTS	P310	L310 D10	7,795,774	7,955	7,787,819	2,457,602	5,259,170	71,047
2	311-16 ENERGY COMPONENT	P3116E	L3116E D10	146,648,586	129,585	146,569,801	41,901,856	103,229,192	1,238,754
3	311-16 DEMAND COMPONENT	P3116D	L3116D D10	221,388,277	634,082	220,754,195	195,691,400	219,199,749	5,663,046
4	TOTAL A/C 311-316	P3116		369,087,663	763,666	367,523,995	237,793,256	522,628,941	6,901,801
5	TOTAL STEAM PROD	P01		775,883,437	771,621	775,111,816	240,258,857	527,888,111	6,972,848
NUCLEAR PRODUCTION PLANT									
6	320-LAND & LAND RIGHTS	P320	L320 D10	920,832	940	919,892	290,290	621,210	8,392
7	321-25 ENERGY COMPONENT	P3215E	L3215E D10	205,331,257	181,429	205,209,828	58,869,059	144,809,451	1,738,328
8	321-25 DEMAND COMPONENT	P3215D	L3215D D10	1,648,981,023	1,682,666	1,647,598,357	519,839,936	1,112,532,366	15,628,053
9	TOTAL A/C 321-325	P3215		1,854,372,280	1,864,095	1,853,808,185	578,503,995	1,157,341,777	17,366,471
10	TOTAL NUCLEAR PROD	P02		1,855,293,112	1,865,034	1,853,428,078	578,794,287	1,257,862,987	17,770,843
OTHER PRODUCTION PLANT									
11	340-LAND & LAND RIGHTS	P340	L340 D10	393,704	402	393,302	129,114	265,600	3,588
12	341-46 ENERGY COMPONENT	P3416E	L3416E D10	1,665,356	588	1,664,768	190,046	1,463,104	5,618
13	341-46 DEMAND COMPONENT	P3416D	L3416D D10	13,610,451	13,895	13,602,556	4,292,559	9,185,904	124,094
14	TOTAL A/C 341-346	P3416		14,281,807	14,482	14,267,326	4,482,705	9,625,007	129,712
15	TOTAL OTHER PROD	P03		14,673,511	14,884	14,660,627	4,606,719	9,928,607	134,590
16	TOTAL PRODUCTION PLANT	P10		2645,852,060	2,651,540	2643,208,520	823,651,864	1795,671,785	23,876,951
TRANSMISSION PLANT									
350-LAND									
17	SUBSTATIONS 350.1	P3501	L3501 D10	204,000	208	203,792	64,311	137,622	1,859
18	LAND & LAND RIGHTS 350.2	P3502T	L3502T D10	8,668,125	8,845	8,659,280	2,732,609	5,947,674	78,997
19	TRANSMISSION-69KV & OVER	P3502A	L3502A D10	114,448	0	114,448	0	114,448	0
20	DIRECT ASSIGNMENT	P3502		8,782,573	8,845	8,773,728	2,732,609	5,962,122	78,997
21	TOTAL ACCOUNT 350.2	P3502		8,986,573	9,053	8,977,520	2,796,919	6,099,744	80,856
22	352-353 SUBSTATIONS	P352	L352 P353	6,253,572	6,415	6,247,157	1,981,394	4,268,491	57,272
EQUIPMENT 353									
23	GENERATION STEP-UP	P353G	L353G D10	19,306,039	19,700	19,286,339	6,086,190	13,024,202	175,946
24	TRANSMISSION-69KV & OVER	P353T	L353T D10	64,268,024	65,581	64,202,443	20,268,365	43,356,369	545,789
25	SUBTRANS-11.5/23KV	P353S	L353S D20	3,100,340	3,636	3,096,704	1,115,530	1,949,844	32,130
26	ALL OTHER	P353O	L353O P3531	0	0	0	0	0	0
27	SUB TOTAL ACCOUNT 353	P353		86,674,403	88,917	86,585,486	27,462,085	58,329,616	793,785
28	DIRECTS	P3523D	L3523D D10	2,396,001	2,396,001	2,396,001	0	2,396,001	0
29	TOTAL ACCOUNTS 352-353	P3523	P3523D	95,323,976	95,332	95,228,644	29,443,478	64,934,188	851,057
354-356 OVERHEAD LINES									
30	TRANSMISSION-69KV & OVER	P3546T	L3546T D10	100,972,656	103,035	100,869,621	31,831,426	69,117,977	920,218
31	DIRECT ASSIGNMENT	P3546A	L3546A D10	8,675,063	8,675,063	8,675,063	0	8,675,063	0
32	TOTAL ACCOUNTS 354-356	P3546		107,567,719	103,035	100,764,684	31,831,426	77,793,040	920,218
33	357-358 UNDERGROUND LINES	P3578	L3578 D10	54,083,210	55,190	54,030,120	17,050,325	36,488,795	422,507
34	ROADS & TRAILS	P3579	L3579 D10	1,137,879	14	1,137,865	4,375	9,374	129
35	TOTAL TRANSMISSION PLANT	P15		265,977,465	262,625	265,714,840	81,126,487	182,243,186	2,345,167

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

ELECTRIC PLANT IN SERVICE

-----RESIDENTIAL CLASS CUSTOMERS-----

-----GENERAL SERVICE SMALL-----

				ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GH	TOTAL SMALL
ELECTRIC PLANT IN SERVICE									
PRODUCTION PLANT									
STEAM PRODUCTION									
1	310-LAND & LAND RIGHTS	P310	L310 D10	4,153,690	2,303,912	2,457,602	2,048,285	3,144,383	2,192,668
2	311-16 ENERGY COMPONENT	P311	L311 D10	12,357,610	3,772,649	4,190,105	3,772,649	3,772,649	3,772,649
3	312-16 DEMAND COMPONENT	P312	L312 D10	12,357,610	3,772,649	4,190,105	3,772,649	3,772,649	3,772,649
4	TOTAL A/C 311-316	P311	L311 D10	16,533,252	223,717,605	240,250,857	198,086,808	13,248,451	213,572,259
NUCLEAR PRODUCTION PLANT									
5	320-LAND & LAND RIGHTS	P320	L320 D10	5,181,154	272,137	290,290	241,942	17,054	258,997
6	321-25 ENERGY COMPONENT	P321	L321 D10	3,208,810	52,882,824	58,091,634	45,881,058	5,328,878	51,550,435
7	322-25 DEMAND COMPONENT	P322	L322 D10	3,208,810	52,882,824	58,091,634	45,881,058	5,328,878	51,550,435
8	TOTAL A/C 321-325	P321	L321 D10	38,508,207	540,466,080	578,794,287	479,383,209	38,923,157	515,308,366
OTHER PRODUCTION PLANT									
9	340-LAND & LAND RIGHTS	P340	L340 D10	7,732	116,353	124,114	103,443	7,292	110,735
10	341-46 ENERGY COMPONENT	P341	L341 D10	18,448	191,118	209,566	148,748	17,848	166,596
11	342-46 DEMAND COMPONENT	P342	L342 D10	268,448	4,024,117	4,292,565	3,577,727	252,186	3,829,913
12	TOTAL A/C 341-346	P341	L341 D10	287,190	4,141,588	4,421,743	3,726,970	269,934	3,996,934
13	TOTAL OTHER PROD	P341	L341 D10	287,190	4,141,588	4,421,743	3,726,970	269,934	3,996,934
14	TOTAL PRODUCTION PLANT	P10		55,136,391	768,513,473	823,651,664	681,301,730	51,685,468	732,987,198
TRANSMISSION PLANT									
15	350-LAND								
16	SUBSTATIONS 350.1	P3501	L3501 D10	4,022	60,289	64,311	53,600	3,778	57,378
17	LAND & LAND RIGHTS 350.2								
18	TRANSMISSION-69KV & OVER	P3502T	L3502T D10	170,888	2,561,721	2,732,609	2,277,489	160,539	2,438,029
19	DIRECT ASSIGNMENT	P3502A	L3502A D10	0	0	0	0	0	0
20	TOTAL ACCOUNT 350.2	P3502		170,888	2,561,721	2,732,609	2,277,489	160,539	2,438,029
21	TOTAL ACCOUNT 350	P350		174,909	2,622,010	2,796,919	2,346,336	164,318	2,510,653
22	352-353 SUBSTATIONS								
23	STRUCTURES 352	P352	L352 P353	123,444	1,857,950	1,981,394	1,651,784	115,983	1,767,767
24	EQUIPMENT 353								
25	GENERATION STEP-UP	P353G	L353G D10	380,609	5,705,581	6,086,190	5,072,526	357,561	5,439,987
26	TRANSMISSION-69KV & OVER	P353T	L353T D10	1,267,811	18,993,354	20,260,165	16,885,973	1,190,287	18,076,260
27	SUBTRANS-11.5/23KV	P353S	L353S D20	63,314	1,052,216	1,115,530	935,195	69,678	994,873
28	ALL OTHER	P353O	L353O P3531	0	0	0	0	0	0
29	SUB TOTAL ACCOUNT 353	P353		1,710,934	25,751,151	27,462,085	22,893,694	1,607,525	24,501,220
30	DIRECTS	P3523D	L3523D	0	0	0	0	0	0
31	TOTAL ACCOUNTS 352-353	P3523		1,834,378	27,609,100	29,443,478	24,545,478	1,723,509	26,268,987
32	354-356 OVERHEAD LINES								
33	TRANSMISSION-69KV & OVER	P3546T	L3546T D10	1,990,624	29,840,802	31,831,426	26,529,858	1,870,081	28,399,939
34	DIRECT ASSIGNMENT	P3546A	L3546A D10	0	0	0	0	0	0
35	TOTAL ACCOUNTS 354-356	P3546		1,990,624	29,840,802	31,831,426	26,529,858	1,870,081	28,399,939
36	357-358 UNDERGROUND LINES	P3578	L3578 D10	1,066,254	15,984,023	17,050,277	14,210,728	1,801,928	15,212,656
37	ROADS & TRAILS	P3589	L3589 D10	274	4,102	4,376	3,827	274	3,827
38	TOTAL TRANSMISSION PLANT	P15		5,066,450	76,060,837	81,126,482	67,733,245	4,759,860	72,493,106

PA, PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

				-----GENERAL SERVICE MEDIUM-----			--GENERAL--		
				REGULAR	ELECTRIC	TOTAL	SERVICE	TOTAL	
				RATE	RATE	MEDIUM	LARGE	GENERAL	
				GL	GLH		L	SERVICE	
ELECTRIC PLANT IN SERVICE				OUT	IN	ALLOC			
PRODUCTION PLANT									
STEAM PRODUCTION									
1	310-LAND & LAND RIGHTS	P310	L310	D10	1,563,706	205,705	1,769,411	1,297,091	5,259,170
2	311-16 ENERGY COMPONENT	P311	L311	D10	32,649,095	5,552,905	38,201,999	28,821,541	103,236,412
3	311-16 DEMAND COMPONENT	P311D	L311D	D10	123,640,452	19,336,305	141,936,657	103,388,973	419,156,446
4	TOTAL A/C 311-316	P311			157,299,566	21,749,200	179,038,866	132,110,513	522,226,946
5	TOTAL STEAM PROD	P01			158,853,253	21,954,944	180,808,247	133,507,605	527,888,111
NUCLEAR PRODUCTION PLANT									
6	320-LAND & LAND RIGHTS	P320	L320	D10	45,184,709	7,224,298	52,409,007	40,153,212	621,210
7	321-25 ENERGY COMPONENT	P321	L321	D10	45,711,429	7,494,509	53,205,938	40,552,238	144,809,411
8	321-25 DEMAND COMPONENT	P321D	L321D	D10	330,758,586	53,001,193	383,759,779	274,303,208	1,112,432,777
9	TOTAL A/C 321-325	P321			376,720,386	60,725,661	437,446,047	314,116,446	1,257,293,177
10	TOTAL NUCLEAR PROD	P02			376,655,092	51,229,471	427,884,563	314,069,558	1,257,862,967
OTHER PRODUCTION PLANT									
11	340-LAND & LAND RIGHTS	P340	L340	D10	78,971	10,389	89,359	65,506	265,600
12	341-46 ENERGY COMPONENT	P341	L341	D10	141,080	3,574	144,654	3,701	265,600
13	341-46 DEMAND COMPONENT	P341D	L341D	D10	2,141,200	3,563	2,144,763	2,140,201	9,182,403
14	TOTAL A/C 341-346	P341			2,874,220	3,563	2,877,783	2,140,201	9,182,403
15	TOTAL OTHER PROD	P03			2,958,291	3,563	2,961,854	2,140,201	9,182,403
16	TOTAL PRODUCTION PLANT	P10			538,466,635	73,378,925	611,845,561	450,838,746	1,795,671,705
TRANSMISSION PLANT									
17	350-LAND	P350	L350	D10	40,919	5,383	46,302	33,942	137,622
18	350.1 SUBSTATIONS 350.1	P3501	L3501	D10	1,738,686	228,723	1,967,409	1,442,236	5,847,674
19	350.2 LAND & LAND RIGHTS 350.2	P3502	L3502	D10	0	0	0	0	113,448
20	350.2 TRANSMISSION-69KV & OVER	P3502A	L3502A	D10	0	0	0	0	0
21	350.2 CABLE ACCOUNT	P3502			1,738,686	228,723	1,967,409	1,442,236	5,847,674
22	352-353 SUBSTATIONS	P352	L352	P353	1,779,605	234,186	2,013,791	1,575,379	6,699,744
23	352-353 STRUCTURES				1,258,556	165,276	1,423,832	1,016,892	4,208,491
24	352-353 EQUIPMENT				1,258,556	165,276	1,423,832	1,016,892	4,208,491
25	352-353 GENERATION STEP-UP	P353G	L353G	D10	3,872,480	509,423	4,381,903	3,212,213	13,029,292
26	352-353 TRANSMISSION-69KV & OVER	P353T	L353T	D10	12,875,128	1,695,821	14,570,949	10,643,431	41,320,673
27	352-353 SUBTRANS-11.5/23KV	P353S	L353S	D20	679,858	85,481	765,339	180,790	1,949,644
28	352-353 ALL OTHER	P353O	L353O	P3531	0	0	0	0	0
29	352-353 SUB TOTAL ACCOUNT 353	P353			17,443,566	2,290,726	19,734,292	14,894,104	58,329,616
30	354-DIRECTS	P3523D	L3523D		0	0	0	0	0
31	354-356 TOTAL ACCOUNTS 352-353	P3523			16,702,122	2,456,002	21,158,125	17,566,997	64,934,108
32	354-356 OVERHEAD LINES				0	0	0	0	0
33	354-356 TRANSMISSION-69KV & OVER	P3546T	L3546T	D10	20,253,484	2,664,335	22,917,819	16,000,219	60,117,977
34	354-356 DIRECT ASSIGNMENT	P3546A			0	0	0	0	0
35	354-356 TOTAL ACCOUNTS 354-356	P3546			20,253,484	2,664,335	22,917,819	21,297,893	76,713,940
36	355-358 UNDERGROUND LINES	P3578	L3578	D10	10,848,641	1,427,133	12,275,774	8,998,923	30,486,932
37	355-358 ROADS & TRAILS	P3579	L3579	D10	2,784	366	3,150	2,368	9,363
38	TOTAL TRANSMISSION PLANT	P15			51,586,636	6,781,943	58,368,579	51,381,502	182,243,183

PA. PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

PLANT IN	PLANT	CLASS	ACCOUNT	STREET LIGHTING					TRAFFIC SIGNALS
				INSIDE PITTSBURGH RATE	OUTSIDE PITTSBURGH RATE	STREET LIGHTING RATE	HIGHWAY RATE	TRAFFIC SIGNALS	
				SE	SR	SM	SH		
1	PRODUCTS								
2	LAND & LAND RIGHTS	P310	L310 D10	37,235	315	29,302	1,274	3,922	
3	NUCLEAR PRODUCTION PLANT	P311	L311 D10	619,383	4,131	476,230	22,021	116,989	
4	NUCLEAR PRODUCTION PLANT	P312	L312 D10	2,267,904	25,976	2,255,890	101,568	312,613	
5	NUCLEAR PRODUCTION PLANT	P313	L313 D10	3,507,287	29,830	3,472,420	123,568	428,802	
6	NUCLEAR PRODUCTION PLANT	P314	L314 D10	3,624,522	29,830	3,592,692	124,842	433,524	
7	NUCLEAR PRODUCTION PLANT	P320	L320 D10	4,390	37	3,363	150	463	
8	NUCLEAR PRODUCTION PLANT	P321	L321 D10	857,188	5,787	851,401	30,034	163,794	
9	NUCLEAR PRODUCTION PLANT	P322	L322 D10	857,188	5,787	851,401	30,034	163,794	
10	NUCLEAR PRODUCTION PLANT	P323	L323 D10	857,188	5,787	851,401	30,034	163,794	
11	NUCLEAR PRODUCTION PLANT	P324	L324 D10	857,188	5,787	851,401	30,034	163,794	
12	NUCLEAR PRODUCTION PLANT	P325	L325 D10	857,188	5,787	851,401	30,034	163,794	
13	NUCLEAR PRODUCTION PLANT	P326	L326 D10	857,188	5,787	851,401	30,034	163,794	
14	NUCLEAR PRODUCTION PLANT	P327	L327 D10	857,188	5,787	851,401	30,034	163,794	
15	NUCLEAR PRODUCTION PLANT	P328	L328 D10	857,188	5,787	851,401	30,034	163,794	
16	NUCLEAR PRODUCTION PLANT	P329	L329 D10	857,188	5,787	851,401	30,034	163,794	
17	TRANSMISSION PLANT	P350	L350 D10	12,441,774	102,529	9,470,016	427,690	1,434,942	
18	TRANSMISSION PLANT	P351	L351 D10	974	8	741	33	103	
19	TRANSMISSION PLANT	P352	L352 D10	41,401	350	31,469	1,417	4,361	
20	TRANSMISSION PLANT	P353	L353 D10	41,401	350	31,469	1,417	4,361	
21	TRANSMISSION PLANT	P354	L354 D10	41,401	350	31,469	1,417	4,361	
22	TRANSMISSION PLANT	P355	L355 D10	41,401	350	31,469	1,417	4,361	
23	TRANSMISSION PLANT	P356	L356 D10	41,401	350	31,469	1,417	4,361	
24	TRANSMISSION PLANT	P357	L357 D10	41,401	350	31,469	1,417	4,361	
25	TRANSMISSION PLANT	P358	L358 D10	41,401	350	31,469	1,417	4,361	
26	TRANSMISSION PLANT	P359	L359 D10	41,401	350	31,469	1,417	4,361	
27	TRANSMISSION PLANT	P360	L360 D10	41,401	350	31,469	1,417	4,361	
28	TRANSMISSION PLANT	P361	L361 D10	41,401	350	31,469	1,417	4,361	
29	TRANSMISSION PLANT	P362	L362 D10	41,401	350	31,469	1,417	4,361	
30	TRANSMISSION PLANT	P363	L363 D10	41,401	350	31,469	1,417	4,361	
31	TRANSMISSION PLANT	P364	L364 D10	41,401	350	31,469	1,417	4,361	
32	TRANSMISSION PLANT	P365	L365 D10	41,401	350	31,469	1,417	4,361	
33	TRANSMISSION PLANT	P366	L366 D10	41,401	350	31,469	1,417	4,361	
34	TRANSMISSION PLANT	P367	L367 D10	41,401	350	31,469	1,417	4,361	
35	TRANSMISSION PLANT	P368	L368 D10	41,401	350	31,469	1,417	4,361	

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

			TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
	OUT	IN	ALLOC					
DISTRIBUTION PLANT								
360-LAND & LAND RIGHTS								
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PA PVC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
DISTRIBUTION PLANT									
360-LAND & LAND RIGHTS									
1 SUBSTATIONS 360.1									
2 PRODUCTION	P3601P	L3601P	D10	5,231	78,414	83,644	69,713	4,914	79,627
3 NETWORK	P3601N	L3601N	D21	0	0	0	75,113	4,048	79,161
4 SUBTRANSMISSION	P3601S	L3601S	D20	46,095	766,047	812,141	680,852	43,448	724,299
5 DISTRIBUTION	P3601D	L3601D	D30	56,356	936,591	992,947	699,523	40,886	740,409
6 TOTAL ACCOUNT 360.1	P3601	L3601	D30	107,682	1,781,051	1,888,733	1,525,201	93,296	1,618,497
7 LAND RIGHTS 360.2	P3602	L3602	D30	50,115	832,870	882,985	622,955	36,258	859,213
8 TOTAL ACCOUNT 360	P360	L360	D30	157,797	2,613,921	2,771,718	2,147,256	129,554	2,276,810
361-362 SUBSTATIONS									
9 TRANSMISSION-69KV & OVER	P362T	L362T	D10	1,123,536	16,892,556	17,966,092	14,973,814	1,055,499	16,029,313
10 SUBTRANSH-11.5/23KV	P362S	L362S	D20	1,165,123	19,363,242	20,528,365	17,209,776	1,098,219	18,307,995
11 NETWORK	P362N	L362N	D21	0	0	0	2,191,835	118,115	2,309,950
12 PRIMARY									
13 13.2/23KV	P362P1	L362P1	D30	937,880	15,586,679	16,524,559	11,641,407	680,423	12,321,830
14 4KV	P362P2	L362P2	D30	924,089	15,357,484	16,281,573	11,470,226	670,418	12,140,644
15 TOTAL PRIMARY	P362P	L362P	D30	1,861,970	30,944,163	32,806,132	23,111,633	1,350,841	24,462,474
16 STREET LIGHTING	P362ST	L362ST	CXP1	0	0	0	0	0	0
17 DIRECT ASSIGNMENT	P362A	L362A		0	0	0	0	0	0
18 TOTAL ACCOUNTS 361-362	P3612	L3612		4,150,629	67,180,901	71,481,490	60,744,634	3,717,328	2,761,982
19 364-365 OVERHEAD LINES									
20 SUBTRANSH-11.5/23KV	P364S	L364S	D20	1,004,044	16,686,249	17,690,293	14,830,503	946,388	15,776,891
21 PRIMARY									
22 13.2/23KV	P364PD	L364PD	D30	906,080	15,058,187	15,964,267	11,246,686	657,352	11,999,038
23 CAPACITY COMPONENT	P364PC	L364PC	D30	979,956	16,811,846	17,791,802	13,246,438	898,292	12,322,167
24 CUSTOMER COMPONENT	P364P	L364P	D30	1,886,036	31,870,032	33,756,068	24,493,124	1,555,644	14,321,205
25 4KV									
26 CAPACITY COMPONENT	P364PD	L364PD	D30	1,249,702	20,768,859	22,018,561	15,511,896	906,647	16,418,530
27 CUSTOMER COMPONENT	P364PC	L364PC	D30	1,308,398	21,363,474	22,671,872	16,242,112	1,011,780	13,143,023
28 TOTAL 4KV	P364P	L364P	D30	2,558,100	42,132,333	44,690,433	31,753,998	1,918,427	19,561,553
29 TOTAL PRIMARY	P364SP	L364SP		4,444,336	89,103,345	93,547,682	68,958,126	3,474,770	33,978,428
30 SECONDARY									
31 CAPACITY COMPONENT	P364SD	L364SD	D31	912,022	15,156,941	16,068,963	11,320,444	661,663	11,982,107
32 CUSTOMER COMPONENT	P364SC	L364SC	D31	905,052	15,218,213	16,123,265	11,320,444	661,663	11,982,107
33 TOTAL SECONDARY	P364S	L364S	D31	1,817,074	30,375,154	32,192,228	22,640,888	1,323,326	13,964,214
34 STREET LIGHTING	P364ST	L364ST	CXP1	0	0	0	0	0	0
35 TOTAL ACCOUNTS 364-365	P364S	L364S	D31	7,360,357	144,224,947	151,585,304	60,380,954	3,528,847	63,909,801

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

			-----GENERAL SERVICE MEDIUM-----			---GENERAL---	
			REGULAR	ELECTRIC	TOTAL	SERVICE	TOTAL
			RATE	RATE	MEDIUM	LARGE	GENERAL
			GL	GLH		RATE	SERVICE
OUT	IN	ALLOC					
DISTRIBUTION PLANT							
360-LAND & LAND RIGHTS							
SUBSTATIONS 360.1							
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PA PWC 2 SUPP 51 WITH STA ROLLIN
 PERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0061

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

					STREET LIGHTING					
					INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS	
	OUT	IN	ALLOC							
DISTRIBUTION PLANT										
1				360-LAND & LAND RIGHTS						
2				SUBSTATIONS 360.1						
3				PRODUCTION	P3601P L3601P D10	1,267	11	963	43	133
4				NETWORK	P3601N L3601N D21	0	0	0	0	0
5				SUBTRANSMISSION	P3601S L3601S D20	12,352	108	9,372	420	1,141
6				DISTRIBUTION	P3601D L3601D D30	15,702	132	11,458	513	1,334
7				TOTAL ACCOUNT 360.1	P3601	28,720	250	21,193	979	2,564
8				LAND RIGHTS 360.2	P3602 L3602 D30	13,430	117	10,189	459	1,340
9				TOTAL ACCOUNT 360	P360	42,151	367	31,982	1,432	3,908
10				361-362 SUBSTATIONS						
11				TRANSMISSION-9KV & OVER	P362T L362T D10	272,200	2,301	206,878	9,313	28,671
12				SUBTRANSMISSION-11.5/23KV	P362S L362S D20	312,223	2,720	236,887	10,607	28,824
13				NETWORK	P362N L362N D21	0	0	0	0	0
14				PRIMARY						
15				13.2/23KV	P362P1 L362P1 D30	251,327	2,189	190,685	8,538	23,206
16				2KV	P362P2 L362P2 D30	247,832	2,157	187,881	8,413	22,865
17				TOTAL PRIMARY	P362P L362P D30	499,159	4,346	378,566	16,951	46,071
18				STREET LIGHTING	P362ST L362ST CXP1	71,818	3,210	164,261	0	0
19				DIRECT ASSIGNMENT	P362A L362A	0	0	0	0	0
20				TOTAL ACCOUNT 361-362	P3612	1,155,200	12,570	986,612	36,871	103,571
21				364-365 OVERHEAD Poles						
22				SUBTRANSMISSION-11.5/23KV	P364S L364S D20	269,057	2,344	204,137	9,140	24,843
23				NETWORK						
24				13.2/23KV						
25				CAPACITY COMPONENT	P364PD L364PD D30	2,222,804	2,115	1,842,212	8,299	22,919
26				CUSTOMER COMPONENT	P364PC L364PC D30	1,823,804	2,115	1,509,212	8,299	22,919
27				TOTAL 13.2/23KV	P364P	2,106,399	24,249	2,789,156	41,274	97,998
28				4KV						
29				CAPACITY COMPONENT	P364PD L364PD D30	331,887	2,717	254,003	11,777	30,232
30				CUSTOMER COMPONENT	P364PC L364PC D30	2,889,419	3,091	2,412,060	11,100	100,925
31				TOTAL 4KV	P364P	3,221,306	5,808	2,666,063	22,877	131,157
32				SECONDARY						
33				13.2/23KV	P364SD L364SD D31	4,929,326	37,656	2,517,181	96,764	229,845
34				CAPACITY COMPONENT	P364SD L364SD D31	0	0	185,427	8,303	22,566
35				CUSTOMER COMPONENT	P364SC L364SC D31	0	0	2,659,058	22,797	77,121
36				TOTAL SECONDARY	P364S	0	0	2,844,485	42,000	99,687
37				STREET LIGHTING	P364ST L364ST CXP1	1,847,383	82,584	1,225,308	0	0
38				TOTAL ACCOUNTS 364-365	P364B	1,843,966	142,584	13,788,037	147,912	354,375

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET LIGHTING
	OUT	IN	ALLOC						
DISTRIBUTION PLANT (CON'T)									
1	366-367 UNDERGROUND LINES								
	SUBTRANS-11.5/23KV	P3667S	L3667S D20	33,428,893	39,201	33,389,692	12,028,015	21,015,243	346,435
2	NETWORK								
3	CAPACITY COMPONENT	P367ND	L367ND D21	53,447,255	0	53,447,255	0	53,447,255	0
4	CUSTOMER COMPONENT	P367NC	L367NC C21	15,472,971	0	15,472,971	0	15,472,971	0
5	TOTAL NETWORK	P3667N	L3667N	68,920,226	0	68,920,226	0	68,920,226	0
6	PRIMARY 4/13.2KV								
7	CAPACITY COMPONENT	P367PD	L367PD D30	12,704,016	0	12,704,016	7,001,852	5,581,317	201,647
8	CUSTOMER COMPONENT	P367PC	L367PC C30	3,677,810	0	3,677,810	2,847,434	278,667	850,209
9	TOTAL PRIMARY	P3667P	L3667P	16,381,826	0	16,381,826	9,848,986	5,760,984	751,856
10	SECONDARY								
11	CAPACITY COMPONENT	P367CD	L367CD D31	8,004,012	0	8,004,012	4,873,171	3,049,977	65,065
12	CUSTOMER COMPONENT	P367CC	L367CC C31	2,548,759	0	2,548,759	2,102,650	209,440	239,629
13	TOTAL SECONDARY	P3667C	L3667C	11,352,771	0	11,352,771	6,995,821	4,051,457	305,493
14	TOTAL ACCOUNTS 366-367	P3667	L3667	130,083,716	39,201	130,044,515	28,872,822	99,767,910	1,403,784
15	368-LINE TRANSFORMERS								
16	PRIMARY	P368P	L368P D30	14,195,308	0	14,195,308	7,822,888	6,147,103	225,317
17	SECONDARY								
18	NETWORK	P368SN	L368SN D21	14,402,113	0	14,402,113	0	14,402,113	0
19	OTHER								
20	CAPACITY COMP.	P368OD	L368OD D31	48,009,740	0	48,009,740	25,683,389	29,267,389	359,172
21	CUSTOMER COMP.	P368OC	L368OC C31	15,473,490	0	15,473,490	12,718,170	1,289,222	1,451,021
22	TOTAL OTHER	P368SO	L368SO	63,483,230	0	63,483,230	38,401,559	30,556,611	1,810,193
23	TOTAL SECONDARY	P368S	L368S	77,845,543	0	77,845,543	37,418,828	36,824,742	1,810,193
24	DIRECT ASSIGNMENTS	P368A	L368A	15,892,831	0	15,892,831	11,817,778	11,817,778	0
25	TOTAL ACCOUNT 368	P368	L368	105,933,682	0	105,933,682	49,234,819	54,663,354	2,035,511
26	369-SERVICES								
27	CAPACITY COMPONENT	P369D	L369D D32	8,896,511	0	8,896,511	4,977,936	3,911,589	6,991
28	CUSTOMER COMPONENT	P369C	L369C C32	31,893,880	0	31,893,880	28,468,751	2,844,525	21,441
29	TOTAL ACCOUNT 369	P369	L369	40,790,391	0	40,790,391	33,446,687	2,756,114	28,432
30	370-METERS	P370	L370 CW1	44,037,794	4,001	44,033,793	20,313,626	23,722,167	0
31	371-INSTALL. ON CUST PREM.	P371	L371 CW1	19,180,705	0	19,180,705	0	19,180,705	0
32	372-STREET LIGHTING	P372	L372 CXP1	19,180,705	0	19,180,705	0	19,180,705	0
33	TOTAL DISTRIBUTION PLANT	P30	L30	828,287,319	228,834	828,058,485	358,198,464	423,335,607	46,524,414

PA PVC 3 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	EL ELECTRIC RATE GMH	TOTAL SMALL
DISTRIBUTION PLANT (CON'T)									
1 366-367 UNDERGROUND LINES									
2 SUBTRANS-11.5/23KV	P3667S	L3667S	D20	682,671	11,345,343	12,028,015	10,083,581	643,470	10,727,051
3 NETWORK									
4 CAPACITY COMPONENT	P367ND	L367ND	D21	0	0	0	11,113,533	590,899	11,712,427
5 CUSTOMER COMPONENT	P367NC	L367NC	C21	0	0	0	12,888,789	1,362,211	14,251,000
6 TOTAL NETWORK	P3667N			0	0	0	24,012,722	1,858,508	25,878,227
7 PRIMARY 4/13.2KV									
8 CAPACITY COMPONENT	P367PD	L367PD	D30	397,357	6,603,695	7,001,052	4,932,180	208,279	5,220,459
9 CUSTOMER COMPONENT	P367PC	L367PC	C30	177,298	2,730,639	2,907,934	2,266,499	12,227	2,279,226
10 TOTAL PRIMARY	P3667P			514,655	9,334,331	9,848,986	5,198,679	301,008	5,499,685
11 SECONDARY									
12 CAPACITY COMPONENT	P367CD	L367CD	D31	277,720	4,615,450	4,893,171	3,447,196	201,483	3,648,679
13 CUSTOMER COMPONENT	P367CC	L367CC	C31	86,602	2,016,048	2,102,650	1,998,358	8,396	2,006,154
14 TOTAL SECONDARY	P3667C			364,323	6,631,498	6,995,821	3,643,954	210,880	3,854,834
15 TOTAL ACCOUNTS 366-367	P3667			1,561,649	27,311,173	28,872,822	42,938,937	3,010,860	45,949,797
16 368-LINE TRANSFORMERS									
17 PRIMARY	P368P	L368P	D30	444,002	7,378,886	7,822,888	5,511,156	322,119	5,833,275
18 SECONDARY									
19 NETWORK	P368SN	L368SN	D21	0	0	0	2,994,697	161,380	3,156,078
20 OTHER									
21 CAPACITY COMP.	P368OD	L368OD	D31	1,514,462	25,168,221	26,683,384	18,798,210	1,078,728	19,896,938
22 CUSTOMER COMP.	P368OC	L368OC	C31	554,401	15,807,769	16,362,170	11,191,530	582,896	17,248,326
23 TOTAL OTHER	P368O			2,068,863	40,975,990	43,045,554	30,009,740	1,661,624	21,145,624
24 TOTAL SECONDARY	P368S			2,038,863	37,176,620	39,215,483	26,284,338	1,317,004	24,301,742
25 DIRECT ASSIGNMENTS	P368A			1,111,455	1,081,921	1,996,376	872,149	4,328,631	4,328,631
26 TOTAL ACCOUNT 368	P368			2,597,320	46,637,449	49,234,817	32,022,181	2,511,267	34,553,448
27 369-SERVICES									
28 CAPACITY COMPONENT	P369D	L369D	D32	282,532	4,695,405	4,977,936	3,506,912	204,974	3,711,886
29 CUSTOMER COMPONENT	P369C	L369C	C32	1,132,809	27,767,942	28,900,751	2,710,041	452,387	2,921,126
30 TOTAL ACCOUNT 369	P369			1,415,340	32,463,347	33,878,687	20,216,953	1,357,361	21,521,126
31 370-METERS	P370	L370	CW1	811,569	19,502,057	20,313,626	20,036,182	1,008,560	21,044,742
32 371-INSTALL. ON CUST PREM.	P371	L371	CW2	0	0	0	0	0	0
33 372-STREET LIGHTING	P372	L372	CW3	0	0	0	0	0	0
34 TOTAL DISTRIBUTION PLANT	P30			18,114,661	340,083,803	358,198,464	223,974,155	14,163,581	238,137,737

PA. PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

-----GENERAL SERVICE MEDIUM-----

REGULAR RATE GL
 ALL ELECTRIC RATE GLH
 TOTAL MEDIUM

---GENERAL---
 SERVICE
 LARGE RATE L

TOTAL GENERAL SERVICE

OUT IN ALLOC

DISTRIBUTION PLANT (CON'T)

1	366-367 UNDERGROUND LINES	P3667S L3667S D20	7,331,543	921,702	8,253,245	2,034,946	21,015,243
2	SUBTRANS-11.5/23KV NETWORK	P367ND L367ND D21	29,190,424	5,577,809	34,768,233	6,966,596	53,447,255
3	CAPACITY COMPONENT	P367MC L367MC C21	1,180,912	90,834	1,271,746	45,460	18,473,971
4	CUSTOMER COMPONENT	P3667N	30,371,336	5,668,648	36,039,984	7,012,015	68,928,226
5	TOTAL NETWORK						
6	PRIMARY 4/13.2KV	P367PD L367PD D30	266,853	14,006	280,859	0	5,501,317
7	CAPACITY COMPONENT	P367PC L367PC C30	267,277	14,023	281,299	0	5,780,984
8	CUSTOMER COMPONENT	P3667P					
9	TOTAL PRIMARY						
10	SECONDARY	P367CD L367CD D31	186,508	9,789	196,297	0	3,844,977
11	CAPACITY COMPONENT	P367CC L367CC C31	186,508	9,789	196,297	0	3,844,977
12	CUSTOMER COMPONENT	P3667C	38,156,978	6,614,173	44,771,151	9,046,962	99,769,910
13	TOTAL SECONDARY	P3667					
14	TOTAL ACCOUNTS 366-367						
15	368-LINE TRANSFORMERS	P368P L368P D30	298,178	15,650	313,828	0	6,147,103
16	PRIMARY	P368SN L368SN D21	7,865,769	1,503,019	9,368,788	1,877,247	14,402,113
17	SECONDARY						
18	NETWORK						
19	OTHER	P3680D L3680D D31	1,017,065	53,381	1,070,446	0	20,967,384
20	CAPACITY COMP.	P3680C L3680C C31	1,018,897	53,452	1,072,349	0	22,217,263
21	CUSTOMER COMP.	P3680S	1,018,897	53,452	1,072,349	0	22,217,263
22	TOTAL OTHER						
23	TOTAL SECONDARY	P368A P368A	15,197,824	2,672,072	17,869,896	1,877,247	11,037,726
24	DIRECT ASSIGNMENTS						
25	TOTAL ACCOUNTS 368						
26	369-SERVICES	P369D L369D D32	189,739	9,759	199,498	0	3,911,584
27	CAPACITY COMPONENT	P369C L369C C32	189,739	9,759	199,498	0	3,911,584
28	CUSTOMER COMPONENT	P369S	189,739	9,759	199,498	0	3,911,584
29	TOTAL ACCOUNT 369						
30	770-METERS	P370 L370 C31	1,877,058	317,050	2,194,108	483,277	23,722,167
31	771-INSTALL. ON CUST PREM.	P371 L371 C32	7,290	0	7,290	42,815	50,105
32	773-STREET LIGHTING	P373 L373 C31	0	0	0	0	0
33	TOTAL DISTRIBUTION PLANT	P30	111,155,755	15,800,824	126,956,579	58,241,292	423,335,607

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1968

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

				STREET LIGHTING					TRAFFIC SIGNALS
				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH		
	OUT	IN	ALLOC						
DISTRIBUTION PLANT (CON'T)									
1	366-367 UNDERGROUND LINES								
2	366-367 UNDERGROUND LINES	P3667S L3667S D20	182,936	1,594	138,797	6,215	16,891		
3	CAPACITY COMPONENT	P3667ND L3667ND D21	0	0	0	0	0		
4	CUSTOMER COMPONENT	P3667NM	0	0	0	0	0		
5	TOTAL NETWORK	P3667N	0	0	0	0	0		
6	PRIMARY 17.5 KKV	P3667PD L3667PD D30	106,901	928	89,789	3,617	2,832		
7	CAPACITY COMPONENT	P3667PC L3667PC D30	329,409	3,025	311,569	3,959	2,047		
8	CUSTOMER COMPONENT	P3667P	0	0	0	0	0		
9	TOTAL PRIMARY	P3667P	0	0	0	0	0		
10	SECONDARY	P3667SD L3667SD D31	0	0	56,465	2,528	6,872		
11	CAPACITY COMPONENT	P3667SC L3667SC D31	0	0	230,030	2,519	6,675		
12	CUSTOMER COMPONENT	P3667S	512,367	5,218	817,475	10,213	13,551		
13	TOTAL SECONDARY	P3667S	0	0	0	0	0		
14	366-LINE TRANSFORMERS	P368P L368P D30	118,981	1,036	90,272	4,042	10,986		
15	PRIMARY	P368PD L368PD D31	0	0	0	0	0		
16	SECONDARY	P368P	0	0	0	0	0		
17	OTHER	P368PD L368PD D31	0	0	107,212	13,787	37,473		
18	CAPACITY COMP.	P368PC L368PC D31	0	0	1,722,702	17,979	50,444		
19	CUSTOMER COMP.	P368SO	0	0	1,700,812	31,463	77,917		
20	TOTAL OTHER	P368S	0	0	0	0	0		
21	TOTAL SECONDARY	P368A P368A	118,981	1,036	1,791,086	35,505	88,903		
22	DIRECT ASSIGNMENTS	P369D L369D D32	0	0	0	0	0		
23	TOTAL ACCOUNT 368	P369C L369C D32	0	0	0	0	0		
24	369-SERVICES	P369	0	0	0	0	0		
25	CAPACITY COMPONENT	P369D L369D D32	0	0	0	0	0		
26	CUSTOMER COMPONENT	P369C	0	0	0	0	0		
27	TOTAL ACCOUNT 369	P370	0	0	0	0	0		
28	370-METERS	P370	0	0	0	0	0		
29	371-INSTALL. ON CUST PREM.	P371 L371 CWP	0	0	0	0	0		
30	373-STREET LIGHTING	P373 L373 CXP1	5,742,864	256,724	13,134,990	0	0		
31	TOTAL DISTRIBUTION PLANT	P30	14,615,529	418,507	38,550,361	240,953	699,064		

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

	OUT	IN	ALLOC	--BUSINESS SUBJECT TO--			TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
				TOTAL DUQUESNE LIGHT COMPANY	FERC JURIS.	PA. PUC JURIS.			
1 GENERAL PLANT									
2 389-LAND & LAND RIGHTS	P389	L389	P390	3,563,327	1,546	3,561,781	1,591,939	1,854,719	135,122
3 390-STRUCTURES	P390P	L390P	P10	1,544,104	1,547	1,542,557	1,480,678	1,847,944	13,934
4 PRODUCTION COMPONENT	P390T	L390T	TD	18,785,522	8,437	18,777,085	7,542,093	10,396,125	838,457
5 TRANS. & DIST. COMPONENT	P390H	L390H	CH1	5,593,454	54	5,593,400	2,273,734	3,319,666	9
6 METER COMPONENT	P390C	L390C	CH2	2,568,346	34	2,568,312	2,255,284	3,17,408	16,017
7 CUSTOMER COMPONENT	P390A	L390A	P392	4,750,357	2,135	4,748,222	2,003,954	2,744,268	198,804
8 TRANSPORTATION COMPONENT	P390O	L390O	P390S	9,115,966	3,934	9,112,032	4,049,884	5,062,148	343,550
9 OTHER	P390	L390		3,177,749	16,134	3,161,615	16,605,243	19,246,612	1,408,450
10 TOTAL ACCOUNT 390	P391	L391	P390	13,988,564	6,037	13,982,527	6,214,598	7,240,439	527,489
11 391-OFFICE EQUIPMENT	P392P	L392P	P10	844,792	847	843,945	262,983	573,339	7,624
12 392-TRANSPORTATION EQUIP	P392T	L392T	TD	21,147,801	9,543	21,138,258	8,330,558	11,758,772	948,921
13 PRODUCTION COMPONENT	P392H	L392H	CH1	1,170,913	18	1,170,895	1,030,248	1,53,407	7,246
14 TRANS. & DIST. COMPONENT	P392C	L392C	CH2	1,038,867	465	1,038,402	438,249	599,153	43,040
15 CUSTOMER COMPONENT	P392A	L392A	P392A	24,302,273	10,870	24,291,403	10,252,035	13,039,368	1,006,830
16 OTHER	P392	L392	TD	1,097,917	493	1,097,424	440,791	687,688	49,833
17 393-TOOLS	P394T	L394T	TD	5,028,701	2,258	5,026,443	2,018,118	2,791,834	224,921
18 394-TOOLS	P394A	L394A	P392	5,703,925	2,561	5,701,364	2,303,807	3,145,818	252,548
19 395-LABORATORY EQUIPMENT	P395M	L395M	CH1	2,912,599	265	2,912,334	1,343,454	1,568,880	0
20 METER COMPONENT	P395T	L395T	TD	3,427,811	731	3,427,080	1,837,480	1,589,600	10,792
21 PROD-TRANS-DIST COMPONENT	P395O	L395O	PTD	1,460,543	1,227	1,459,316	493,202	957,707	28,488
22 TOTAL ACCOUNT 395	P396	L396	PTD	27,391,512	23,018	27,368,494	9,249,669	17,586,850	532,774
23 396-POWER EQUIPMENT	P397P	L397P	PTD	27,391,512	23,018	27,368,494	9,249,669	17,586,850	532,774
24 397-COMMUNICATIONS EQUIP	P397C	L397C	CH2	10,467,243	4,901	10,462,342	4,822,222	5,640,120	131,483
25 PROD-TRANS-DIST COMPONENT	P397T	L397T	TD	59,106,832	28,001	59,078,831	31,865,249	27,213,582	1,131,442
26 CUSTOMER COMPONENT	P397	L397		149,589	65	149,524	66,457	77,427	5,641
27 TOTAL ACCOUNT 397	P398	L398	P390	150,238,332	67,663	150,170,669	71,464,854	74,148,777	4,557,074
28 398-MISCELLANEOUS	P399	L399	P390	107,105	88	107,017	36,738	64,158	2,128
29 399-OTHER TANGIBLE PROPERTY	P40	L40							
30 TOTAL GENERAL PLANT	P3013	L3013	PTDG	3890,462,281	3,210,750	3887,251,531	1334,478,411	2475,467,385	77,305,735
31 301-302 INTANGIBLE PLANT	P00								

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/CH	ALL ELECTRIC RATE GWH	TOTAL SMALL
1 GENERAL PLANT									
2 399-LAND & LAND RIGHTS	P389	L389	P390	87,033	1,504,906	1,591,939	911,646	58,852	970,499
3 399-STRUCTURES									
4 PRODUCTION COMPONENT	P390P	L390P	P10	32,177	448,501	480,678	597,604	30,163	527,767
5 TRANS. & DIST. COMPONENT	P390T	L390T	TD	39,856	7,142,044	7,231,900	5,007,815	324,864	5,356,769
6 METER COMPONENT	P390M	L390M	CW1	1,487,798	2,422,798	2,662,798	2,277,928	122,971	2,399,899
7 CUSTOMER COMPONENT	P390C	L390C	CW3	1,487,798	2,422,798	2,662,798	2,277,928	122,971	2,399,899
8 TRANSPORTATION COMPONENT	P390A	L390A	P392	108,180	2,888,444	2,996,624	1,881,873	48,781	3,045,405
9 OTHER	P390G	L390G	P390S	321,410	4,862,772	4,943,882	3,447,594	1,495,288	3,942,872
10 TOTAL ACCOUNT 399	P390	L3900		901,489	12,862,704	13,043,882	9,269,498	613,911	13,657,793
11 391-OFFICE EQUIPMENT	P391	L391	P590	339,757	5,874,841	6,214,598	3,558,877	229,748	3,788,625
12 392-TRANSPORTATION EQUIP									
13 PRODUCTION COMPONENT	P392P	L392P	P10	17,604	245,379	262,983	217,532	16,522	249,125
14 TRANS. & DIST. COMPONENT	P392T	L392T	TD	45,117	8,000,461	8,230,248	5,954,838	367,177	6,297,070
15 CUSTOMER COMPONENT	P392C	L392C	CW2	5,087	950,188	1,020,248	824,720	17,173	1,037,421
16 OTHER	P3920	L3920	P392A	5,656	414,861	420,516	324,720	17,173	437,689
17 TOTAL ACCOUNT 392	P392	L3920		58,464	9,610,889	10,222,516	6,980,110	418,213	6,398,279
18 393-STORES EQUIPMENT	P393	L393	TD	23,258	417,533	440,791	292,681	18,987	311,668
19 394-TOOLS									
20 TRANS. & DIST. COMPONENT	P394T	L394T	TD	106,487	1,911,631	2,018,118	1,340,018	86,928	1,426,946
21 TRANSPORTATION COMPONENT	P394A	L394A	P392	18,422	278,267	286,689	1,340,018	86,928	1,426,946
22 TOTAL ACCOUNT 394	P394	L394A		124,909	2,189,898	2,304,807	1,515,016	98,312	1,613,826
23 395-LABORATORY EQUIPMENT									
24 METER COMPONENT	P395M	L395M	CW1	53,674	1,289,781	1,343,454	1,325,105	66,782	1,391,887
25 PROD-TRANS-DIST COMPONENT	P3950	L3950	PTD	11,826	176,860	188,686	122,441	48,745	237,426
26 TOTAL ACCOUNT 395	P395	L3950		65,500	1,466,641	1,532,140	1,447,546	115,527	1,629,313
27 396-POWER EQUIPMENT	P396	L396	PTD	38,584	482,619	493,202	379,968	27,893	427,061
28 397-COMMUNICATIONS EQUIP									
29 PROD-TRANS-DIST COMPONENT	P397P	L397P	PTD	573,574	8,676,095	9,249,669	7,126,032	517,119	7,643,151
30 CUSTOMER COMPONENT	P397C	L397C	CW2	1,129,074	17,307,233	18,436,311	12,357,520	120,889	2,478,409
31 TRANS. & DIST. COMPONENT	P397T	L397T	TD	221,750	3,980,815	4,202,565	3,790,461	181,021	3,971,482
32 TOTAL ACCOUNT 397	P397	L3970		1,921,398	30,044,143	31,965,546	12,274,013	827,029	13,101,041
33 398-MISCELLANEOUS	P398	L398	P390	3,633	62,824	66,457	38,057	2,457	40,614
34 399-OTHER TANGIBLE PROPERTY	P399	L399	P390	0	0	0	0	0	0
35 TOTAL GENERAL PLANT	P00			4,054,151	67,410,707	71,464,854	36,222,328	2,362,548	38,591,860
36 301-302 INTANGIBLE PLANT	P3013	L3013	PTDG	2,268	34,471	36,738	27,785	2,889	24,794
37 ELECTRIC PLANT IN SERVICE	P00			82,373,920	1252,104,491	1334,478,411	1009,266,236	72,973,463	1082,239,699

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

				-----GENERAL SERVICE MEDIUM-----			---GENERAL--- SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
				REGULAR RATE GL	ELECTRIC RATE GLR	TOTAL MEDIUM		
OUT	IN	ALLOC						
1	GENERAL PLANT							
2	389-LAND & LAND RIGHTS	P389	L389 P390	485,213	67,263	552,475	331,745	1,854,719
3	390-STRUCTURES							
4	PRODUCTION COMPONENT	P390P	L390P P10	314,246	42,824	357,070	263,107	1,047,944
5	TRANS. & DIST. COMPONENT	P390T	L390T ID	2,792,840	387,684	3,180,524	1,881,922	10,346,125
6	CUSTOMER COMPONENT	P390C	L390C CW1	25,295	4,272	29,567	6,512	314,668
7	TRANSPORTATION COMPONENT	P390A	L390A P392	12,015	1,278	13,293	818	311,806
8	OTHER	P390O	L390O P390S	681,990	94,443	776,433	464,123	2,547,475
9	TOTAL ACCOUNT 390			1,234,379	171,116	1,405,495	843,659	4,718,397
10	391-OFFICE EQUIPMENT	P391	L391 P390	1,061,765	701,116	2,762,881	3,468,442	19,346,612
11	392-TRANSPORTATION EQUIP			1,894,170	262,579	2,156,749	1,295,065	7,248,439
12	PRODUCTION COMPONENT	P392P	L392P P10	171,927	23,429	195,356	143,248	11,573,339
13	TRANS. & DIST. COMPONENT	P392T	L392T ID	3,162,436	438,489	3,600,925	2,128,592	11,758,779
14	CUSTOMER COMPONENT	P392C	L392C CW2	148,037	20,576	168,613	8,014	643,407
15	OTHER	P392O	L392O P392A	148,037	20,576	168,613	101,200	557,113
16	TOTAL ACCOUNT 392			3,468,439	483,180	3,951,619	2,137,411	13,836,630
17	393-STORES EQUIPMENT	P393	L393 TD	163,286	22,650	185,936	109,989	687,600
18	394-TOOLS							
19	TRANS. & DIST. COMPONENT	P394T	L394T ID	747,586	103,730	851,316	503,572	2,781,834
20	TRANSPORTATION COMPONENT	P394A	L394A P392	944,741	117,202	1,061,943	569,739	3,145,018
21	395-LABORATORY EQUIPMENT							
22	METER COMPONENT	P395M	L395M CW1	124,143	20,968	145,111	31,962	1,569,890
23	PROD-TRANS-DIST COMPONENT	P395O	L395O PTD	104,833	10,245	115,078	12,171	1,828,320
24	TOTAL ACCOUNT 395			104,833	10,245	115,078	12,171	1,828,320
25	396-POWER EQUIPMENT	P396	L396 PTD	293,828	37,474	331,301	218,865	1,457,709
26	397-COMMUNICATIONS EQUIP							
27	PROD-TRANS-DIST COMPONENT	P397P	L397P PTD	5,135,448	702,795	5,838,243	4,109,656	17,586,050
28	CUSTOMER COMPONENT	P397C	L397C CW2	10,630	1,495	12,125	6,718	6,902,525
29	TRANS. & DIST. COMPONENT	P397T	L397T TD	1,556,787	216,026	1,772,813	1,048,641	8,781,242
30	TOTAL ACCOUNT 397			6,790,865	920,316	7,711,181	5,160,022	23,981,242
31	398-MISCELLANEOUS	P398	L398 P390	20,256	2,808	23,064	13,843	77,427
32	399-OTHER TANGIBLE PROPERTY	P399	L399 P390	0	0	0	0	0
33	TOTAL GENERAL PLANT			19,248,295	2,659,290	21,907,585	13,649,287	74,148,737
34	301-302 INTANGIBLE PLANT	P3013	L3013 PTDG	19,835	2,715	22,550	13,886	68,156
35	ELECTRIC PLANT IN SERVICE	P00		720,477,156	98,623,697	819,100,854	574,126,833	2475,467,385

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 1
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ELECTRIC PLANT IN SERVICE

				STREET LIGHTING					
				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS	
	OUT	IN	ALLOC						
1	GENERAL PLANT								
2	389-LAND & LAND RIGHTS	P389	L389	P390	43,478	1,167	85,939	802	3,736
3	390-STRUCTURES								
4	PRODUCTION COMPONENT	P390P	L390P	P10	7,261	60	5,527	250	837
5	TRANS. & DIST. COMPONENT	P390T	L390T	TD	272,010	7,368	540,505	4,850	14,220
6	METER COMPONENT	P390M	L390M	CM1	0	0	0	0	0
7	CUSTOMER COMPONENT	P390C	L390C	CM2	6	68	5,781	62	10,099
8	TRANSPORTATION COMPONENT	P390A	L390A	P392	63,636	1,714	125,988	1,156	4,311
9	OTHER	P390O	L390O	P390S	110,808	3,619	219,928	2,040	4,505
10	TOTAL ACCOUNT 390	P390			453,822	12,174	896,429	8,166	30,272
11	391-OFFICE EQUIPMENT	P391	L391	P390	169,750	4,556	335,467	3,131	14,565
12	392-TRANSPORTATION EQUIP								
13	PRODUCTION COMPONENT	P392P	L392P	P10	3,973	33	3,024	137	458
14	TRANS. & DIST. COMPONENT	P392T	L392T	TD	307,664	8,328	611,357	5,495	16,083
15	CUSTOMER COMPONENT	P392C	L392C	CM2	3	31	2,614	28	4,569
16	OTHER	P392O	L392O	P392A	13,217	375	27,253	253	2,243
17	TOTAL ACCOUNT 392	P392			325,556	8,767	644,542	5,813	22,053
18	393-STORES EQUIPMENT	P393	L393	TD	15,898	430	31,590	284	831
19	394-TOOLS								
20	TRANS. & DIST. COMPONENT	P394T	L394T	TD	72,786	1,970	144,630	1,300	3,885
21	TRANSPORTATION COMPONENT	P394A	L394A	P392	8,072	244	17,861	165	918
22		P394			81,858	2,215	162,592	1,465	4,419
23	395-LABORATORY EQUIPMENT								
24	METER COMPONENT	P395M	L395M	CM1	0	0	0	0	0
25	PROD-TRANS-DIST COMPONENT	P395O	L395O	PTD	4,129	79	6,980	106	336
26	TOTAL ACCOUNT 395	P395			4,129	79	6,980	106	336
27	396-POWER EQUIPMENT	P396	L396	PTD	11,046	208	15,993	278	884
28	397-COMMUNICATIONS EQUIP								
29	PROD-TRANS-DIST COMPONENT	P397P	L397P	PTD	207,162	3,892	299,940	5,205	16,575
30	CUSTOMER COMPONENT	P397C	L397C	CM2	51	560	47,459	509	82,904
31	TRANS. & DIST. COMPONENT	P397T	L397T	TD	151,570	4,103	301,181	2,707	7,923
32	TOTAL ACCOUNT 397	P397			358,783	8,555	648,580	8,420	107,482
33	398-MISCELLANEOUS	P398	L398	P390	1,815	49	3,588	33	156
34	399-OTHER TANGIBLE PROPERTY	P399	L399	P390	0	0	0	0	0
35	TOTAL GENERAL PLANT	P40			1,465,885	38,199	2,830,819	28,797	193,375
36	301-302 INTANGIBLE PLANT	P3013	L3013	PTDG	819	16	1,205	20	68
37	ELECTRIC PLANT IN SERVICE	P00			29,753,204	569,648	43,786,604	739,514	2,456,685

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 2
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ACCUMULATED PROV. FOR DEPRECIATION

			TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
OUT IN ALLOC								
1	PRODUCTION PLANT							
2	STEAM PRODUCTION 311-316	RD3116 AR3116 P3116	258,912,278	257,422	258,654,856	80,156,288	176,171,362	2,326,506
3	NUCLEAR PRODUCTION 321-325	RD3215 AR3215 P3215	105,552,880	106,106	105,446,774	32,929,074	71,563,565	954,135
4	OTHER PRODUCTION 341-346	RD3416 AR3416 P3416	5,203,480	5,277	5,198,203	1,633,207	3,517,737	47,260
4	TOTAL PRODUCTION RESERVES	RDP	369,668,638	368,805	369,299,833	114,719,269	251,252,663	3,327,901
5	TRANSMISSION PLANT							
6	SUBSTATIONS 352-353	RD3523 AR3523 P3523	27,269,810	27,972	27,241,838	8,639,259	19,052,863	249,716
7	OVERHEAD LINES 354-356	RD3546 AR3546 P3546	29,364,859	28,127	29,335,732	8,689,409	20,395,320	251,203
8	UNDERGROUND LINES 357-358	RD3578 AR3578 P3578	9,008,856	9,132	8,999,724	2,839,866	6,077,200	82,098
9	ROADS & TRAILS 359	RD3559 AR3559 P3559	3,359,386	3,359	3,359,027	1,066	2,293	31
9	TOTAL TRANSMISSION RESERVES	RDT	66,345,611	65,295	66,280,316	20,169,601	45,527,667	583,048
10	DISTRIBUTION PLANT							
11	SUBSTATIONS 361-362	RD3612 AR3612 P3612	52,291,424	20,738	52,263,674	16,421,338	35,319,168	527,188
12	OVERHEAD LINES 363-365	RD3629 AR3629 P3629	68,024,722	14,267	68,003,455	16,224,122	49,085,277	5,275,462
13	UNDERGROUND LINES 366-367	RD3667 AR3667 P3667	28,100,108	7,564	28,092,544	8,773,342	17,220,261	270,862
14	LINE TRANSFORMERS 368	RD3688 AR3688 P3688	18,323,288	0	18,323,288	1,816,120	14,869,281	54,252
15	SERVICES 369	RD3699 AR3699 P3699	13,471,482	0	13,471,482	4,316,120	7,223,715	28,930
16	NEETAS 370	RD3700 AR3700 P3700	13,471,482	1,219	13,471,482	6,188,690	4,223,715	0
17	INSTALL CUST. PREMISES 371	RD3711 AR3711 P3711	14,217	0	14,217	0	14,217	0
18	STREET LIGHTING 372	RD3722 AR3722 P3722	6,268,500	0	6,268,500	0	6,268,500	0
18	TOTAL DISTRIBUTION RESERVES	RDD	203,583,095	52,480	203,530,615	90,624,531	99,490,558	13,215,534
19	GENERAL PLANT							
20	STRUCTURES 390	RD3900 AR3900 P3900	6,591,651	2,045	6,588,606	2,928,925	3,411,819	248,542
21	OFFICE EQUIPMENT 391	RD3911 AR3911 P3911	2,465,972	1,042	2,464,930	1,459,328	1,411,819	0
22	TRANSPORTATION EQUIP. 392	RD3922 AR3922 P3922	15,953,571	7,153	15,946,418	6,146,858	8,574,724	612,834
23	TOOLS & SHOP EQUIPMENT 393	RD3933 AR3933 P3933	1,376,670	1,639	1,375,031	1,511,413	1,008,433	17,821
24	TOOL & SHOP EQUIPMENT 394	RD3944 AR3944 P3944	1,036,070	0	1,036,070	850,413	608,659	0
25	LABORATORY EQUIPMENT 395	RD3955 AR3955 P3955	1,036,070	0	1,036,070	467,112	608,659	0
26	POWER EQUIPMENT 396	RD3966 AR3966 P3966	1,036,070	0	1,036,070	388,808	608,659	0
27	COMMUNICATION EQUIPMENT 397	RD3977 AR3977 P3977	16,823,315	7,544	16,815,771	8,668,852	7,045,248	302,421
28	MISCELLANEOUS EQUIPMENT 398	RD3988 AR3988 P3988	43,857	1	43,856	19,346	22,543	1,642
29	OTHER TANGIBLE PROPERTY 399	RD3999 AR3999 P3999	45,107,635	20,679	45,086,956	21,820,076	22,691,691	1,917,199
30	TOTAL GENERAL PLT RESERVES	RDP	684,504,979	587,258	683,917,721	246,541,477	418,512,562	18,543,662
31	NET ELECTRIC PLT IN SERVICE NTPLY		3205,957,302	2,703,492	3203,253,810	1087,936,934	2056,884,623	88,762,083

TABLE 2
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

PA, PUC & SUPP 51 WITH STA ROLLIN
FERC & PRESENT

PROD & TRANS & ARE - OTHERS & SUM OF CLASS PEAK

ITEM NO. DIC DR-1C

BASE RATE REVENUES
ACCUMULATED PROV. FOR DEPRECIATION

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ELECTRIC RATE GMH	TOTAL SMALL
1 PRODUCTION PLANT									
2 STEAM PRODUCTION 311-316	RD3116	AR3116	P3116	5,521,336	74,635,652	80,156,988	66,082,015	5,171,273	71,253,288
3 NUCLEAR PRODUCTION 321-325	RD3216	AR3216	P3216	2,179,811	30,928,823	32,729,072	27,295,354	2,043,512	29,418,866
4 OTHER PRODUCTION 341-346	RD3416	AR3416	P3416	1,104,258	1,528,899	1,763,207	1,567,641	98,312	1,725,953
5 TOTAL PRODUCTION RESERVES	RDP			7,805,405	106,913,794	114,719,267	94,715,011	7,313,582	102,028,593
6 TRANSMISSION PLANT									
7 SUBSTATIONS 352-353	RD3523	AR3523	P3523	538,240	8,101,019	8,639,259	7,202,095	505,709	7,707,804
8 OVERHEAD LINES 354-356	RD3546	AR3546	P3546	223,205	8,146,804	8,680,009	7,568,761	818,499	7,777,260
9 UNDERGROUND LINES 357-358	RD3578	AR3578	P3578	177,595	2,662,271	2,839,866	2,360,682	128,041	2,533,623
0 ROADS & TRAILS 359	RD359	AR359	P359	67	1,001	1,067	890	63	1,053
1 TOTAL TRANSMISSION RESERVES	RDT			1,259,307	18,910,294	20,169,601	16,838,628	1,183,111	18,021,728
2 DISTRIBUTION PLANT									
3 SUBSTATIONS 361-362	RD3612	AR3612	P3612	953,518	15,467,821	16,421,338	13,836,939	836,212	14,673,151
4 OVERHEAD LINES 363-365	RD3635	AR3635	P3635	1,910,772	37,441,243	39,352,015	32,675,083	918,100	33,593,183
5 UNDERGROUND LINES 366-367	RD3667	AR3667	P3667	301,326	5,299,700	5,601,026	4,208,210	680,956	4,889,166
6 LINE TRANSFORMERS 368	RD368	AR368	P368	694,885	12,477,351	13,172,236	10,507,184	671,692	11,178,876
7 SERVICES 369	RD369	AR369	P369	431,193	5,167,328	5,598,521	4,817,007	67,731	5,484,738
8 METERING 370	RD370	AR370	P370	247,250	5,941,438	6,188,688	5,104,164	307,265	5,411,429
9 INSTALL COST PREMISES 371	RD371	AR371	P371	0	0	0	0	0	0
0 STREET LIGHTING 373	RD373	AR373	P373	0	0	0	0	0	0
1 TOTAL DISTRIBUTION RESERVES	RDD			4,538,942	86,085,588	90,624,531	54,285,594	3,410,126	57,695,721
2 GENERAL PLANT									
3 STRUCTURES 390	RD390	AR390	P390	160,099	2,760,326	2,920,425	1,677,009	100,261	1,785,266
4 OFFICE EQUIPMENT 391	RD391	AR391	P391	59,266	1,037,241	1,096,507	628,393	40,863	669,256
5 TRAILER EQUIPMENT 392	RD392	AR392	P392	364,246	1,302,510	1,666,756	1,132,940	264,892	1,401,708
6 STORES EQUIPMENT 393	RD393	AR393	P393	7,777	1,181,820	1,189,597	1,000,404	8,513	1,009,917
7 TOOL & SHOP EQUIPMENT 394	RD394	AR394	P394	2,701	430,701	433,402	367,070	21,877	391,763
8 LABORATORY EQUIPMENT 395	RD395	AR395	P395	19,430	430,701	450,131	367,279	22,009	389,288
9 POWER EQUIPMENT 396	RD396	AR396	P396	24,330	374,079	398,409	307,240	22,246	329,486
0 COMMUNICATION EQUIPMENT 397	RD397	AR397	P397	521,072	8,147,700	8,668,772	3,320,639	224,242	3,552,879
1 MISCELLANEOUS EQUIPMENT 398	RD398	AR398	P398	1,850	10,292	11,942	11,081	715	11,796
2 OTHER TANGIBLE PROPERTY 399	RD399	AR399	P399	0	0	0	0	0	0
3 TOTAL RESERVES FOR DEPREC.	RDP			14,188,275	19,839,801	21,028,079	10,993,024	718,433	11,711,528
4 TOTAL RESERVES FOR DEPREC.	RDP			14,792,000	231,749,477	246,541,477	176,838,324	12,824,975	189,485,299
51 NET ELECTRIC PLT IN SERVICE	NTPLT			67,581,920	1020,355,014	1087,936,934	832,435,912	60,348,488	892,784,400

PA, PVC & SUPP 51 WITH STA ROLLIN
 FERC 3 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 2
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ACCUMULATED PROV. FOR DEPRECIATION

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

REGULAR
RATE
GLELECTRIC
RATE
GLRTOTAL
MEDIUM--GENERAL--
LARGE
RATE
LTOTAL
GENERAL
SERVICE

OUT IN ALLOC

PRODUCTION PLANT								
1	STEAM PRODUCTION 311-316	RD3116 AR3116 P3116	53,020,243	7,331,400	60,351,644	44,566,430	176,171,362	
2	NUCLEAR PRODUCTION 321-325	RD3216 AR3216 P3216	21,429,103	2,903,298	24,332,401	17,313,494	71,645,875	
3	OTHER PRODUCTION 341-342	RD3416 AR3416 P3416	1,049,061	139,722	1,188,813	833,066	4,817,437	
4	TOTAL PRODUCTION RESERVES	RDP	75,498,407	10,374,420	85,872,827	63,353,494	251,252,603	
TRANSMISSION PLANT								
5	SUBSTATIONS 352-353	RD3523 AR3523 P3523	5,487,547	720,636	6,208,183	5,136,075	19,952,863	
6	OVERHEAD LINES 354-356	RD3546 AR3546 P3546	5,528,838	737,316	6,266,154	6,359,907	20,935,320	
7	UNDERGROUND LINES 357-358	RD3578 AR3578 P3578	1,806,931	237,701	2,044,631	1,498,645	6,677,280	
8	ROADS & TRAILS 359	RD3559 AR3559 P3559	6,679	89	6,769	563	6,204	
9	TOTAL TRANSMISSION RESERVES	RDT	12,823,995	1,685,742	14,509,737	12,996,191	45,527,667	
DISTRIBUTION PLANT								
10	SUBSTATIONS 361-362	RD3612 AR3612 P3612	2,618,172	1,013,600	10,631,871	10,009,195	35,314,168	
11	OVERHEAD LINES 364-365	RD3645 AR3645 P3645	3,337,213	380,111	3,717,325	3,779,769	21,085,477	
12	UNDERGROUND LINES 366-367	RD3667 AR3667 P3667	7,362,522	1,276,228	8,638,750	1,745,643	19,250,867	
13	LINE TRANSFORMERS 368	RD3668 AR3668 P3668	4,114,907	768,391	4,883,299	502,237	19,629,581	
14	SERVICES 369	RD3669 AR3669 P3669	56,716	2,960	59,676	0	1,374,415	
15	METERS 370	RD3670 AR3670 P3670	571,871	96,592	668,463	147,234	7,227,129	
16	INSTALL CUST. PREMISES 371	RD3671 AR3671 P3671	2,068	0	2,068	12,149	14,217	
17	STREET LIGHTING 373	RD3673 AR3673 P3673	0	0	0	0	0	
18	TOTAL DISTRIBUTION RESERVES	RDD	25,063,491	3,537,962	28,601,453	13,193,377	99,490,550	
GENERAL PLANT								
19	STRUCTURES 390	RD3900 AR3900 P3900	892,566	123,732	1,016,297	610,257	3,911,812	
20	OFFICE EQUIPMENT 391	RD3901 AR3901 P3901	2,229,420	46,360	2,275,780	1,820,822	8,270,377	
21	TRANSPORTATION EQUIP. 392	RD3902 AR3902 P3902	2,229,420	317,268	2,546,688	1,894,288	8,576,798	
22	STORES EQUIPMENT 393	RD3903 AR3903 P3903	38,018	7,778	45,796	1,671,236	698,934	
23	TOOL & SHOP EQUIPMENT 394	RD3904 AR3904 P3904	205,128	28,183	233,311	130,236	792,879	
24	LABORATORY EQUIPMENT 395	RD3905 AR3905 P3905	68,267	10,305	78,572	137,479	523,871	
25	POWER EQUIPMENT 396	RD3906 AR3906 P3906	2,021,420	40,305	2,061,725	1,398,316	7,028,623	
26	COMMUNICATION EQUIPMENT 397	RD3907 AR3907 P3907	1,841,649	252,028	2,093,677	1,398,316	7,028,623	
27	MISCELLANEOUS EQUIPMENT 398	RD3908 AR3908 P3908	5,898	818	6,715	4,832	22,543	
28	INTERCHANGEABLE PROPERTY 399	RD3909 AR3909 P3909	0	0	0	0	0	
29	TOTAL GENERAL PLANT RESERVES	RDP	15,919,781	16,817,969	32,737,749	9,192,409	22,601,681	
30	TOTAL RESERVES FOR DEPREC.	RDP	118,385,693	16,416,123	135,221,796	93,935,409	418,912,622	
31	NET ELECTRIC PLT IN SERVICE	NTPLT	601,171,483	82,207,574	683,379,057	480,391,365	2056,554,823	

ITEM NO. DIC DR-1C

ACCUMULATED PROV. FOR DEPRECIATION

24

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 3
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 ADDITIONS TO & DEDUCTIONS FROM NET PLANT

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
	OUT	IN	ALLOC						
ADDITIONS TO NET PLANT									
PLANT HELD FOR FUTURE USE									
1 PRODUCTION FUNCTION	PHFP	QPHFP	P10	38,877	39	38,838	12,102	26,365	351
2 TRANSMISSION FUNCTION	PHFT	QPHFT	P15	0	0	0	0	0	0
3 DISTRIBUTION FUNCTION	PHFD	QPHFD	P30PUR	0	0	0	0	0	0
4 TOTAL PLANT HELD FUTURE USE	PHFO			38,877	39	38,838	12,102	26,365	351
MATERIALS AND SUPPLIES									
5 FUEL INVENTORY	FUELD	QFUELD	P10	29,021,233	21,237	29,020,126	8,866,973	18,958,214	283,818
6 CAPACITY COMPONENT	FUELE	QFUELE	P10	0	0	0	0	0	0
7 ENERGY COMPONENT	FUEL			29,021,233	21,237	29,020,126	8,866,973	18,958,214	283,818
8 TOTAL FUEL INVENTORY									
9 PLANT MATERIALS & SUPPLIES									
PRODUCTION FUNCTION	MSPD	QMSPD	P10	29,000,565	29,063	28,971,502	9,027,855	19,691,937	261,718
TRANSD & DIST. FUNCTION	MSD	QMSD	P30PUR	838,622	375	838,247	335,485	462,443	37,318
10 DISTRIBUTION FUNCTION									
11 SERVICE CONNECTIONS	MSDS	QMSDS	P30PUR	3,328,512	0	3,328,512	2,787,888	859,088	8,072
12 STREET LIGHTING	MSDM	QMSDM	P30PUR	3,202,509	301	3,202,208	1,528,529	1,782,674	8
13 TOTAL DIST. FUNCTION	MSDST	QMSDST	P30PUR	8,203,181	301	8,202,880	4,294,086	2,333,559	1,597,185
14 GENERAL FUNCTION									
15 COAL MINE	MSGC	QMSGC	P30PUR	1,520,945	0	1,520,945	723,478	750,648	0
16 OTHER	MSGO	QMSGO	P30PUR	1,520,945	685	1,520,260	723,478	750,648	0
17 TOTAL GENERAL FUNCTION									
18 TOTAL PLANT MAT. & SUPPLIES									
CASH WORKING CAPITAL	MS			63,601,746	51,660	63,550,086	21,247,878	40,178,801	2,123,469
19 BOND INTEREST	BON	QBON	NTPLT	-23,985,267	-20,226	-23,965,041	-8,139,365	-15,786,049	-439,626
20 PREPAYMENTS	PREPAY	QPREP	NTPLT	5,782,501	4,370	5,778,131	1,720,745	7,283,272	9,775
21 WORKING CASH	WCASH			10,817,592	0	10,817,592	4,519,513	7,283,272	1,231,795
22 NUCLEAR FUEL LEASE & MAINT	DEFURT	QDEFURT	P10	8,378,648	7,401	8,371,247	2,363,280	6,007,967	157,405
23 CUSTOMER DEPOSITS	DPOSIT	QDPOSIT	PORDIS	-2,547,000	0	-2,547,000	-1,547,000	-999,831	-45,238
24 WESTINGHOUSE SETTLEMENT	WHS	QWHS	P518	-28,238	-25	-28,213	-1,006	-14,009	-234
25 BEAVER VAL TRAINING	TRAIN	QTRAIN	P02	3,594,000	3,613	3,590,387	1,121,217	2,469,170	32,288
26 TOTAL CASH WORKING CAPITAL	CHORNC			1,212,236	-4,867	1,217,103	-697,849	2,142,328	-139,907
27 TOTAL ADDITIONS TO NET PLANT	TANP			65,052,859	46,832	65,006,026	20,662,629	42,347,546	1,895,825
DEDUCTIONS FROM NET PLANT									
28 252-CUST. ADV FOR CONSTRUCT.	CAFC	QCAFC	P30PUR	400,000	3	399,997	240,225	122,486	37,286
ACCUM. DEFERRED INCOME TAXES									
29 190-FROM TIMING DIFFERENCE	DIT	QDIT	P10	-1,313,021	-1,316	-1,311,705	-488,743	-891,114	-11,849
30 281-FROM ACCEL. AMORTIZATION	AA	QAA	P10	2,495,042	2,500	2,492,542	776,705	1,693,321	33,516
31 282-FROM LIB. DEPRECIATION	LDEP	QLDEP	P10	216,680,766	160,573	216,520,193	78,042,962	133,607,209	5,878,023
32 283-OTHER	SRD	QSRD	P10	10,880,886	10,904	10,869,982	8,387,212	2,482,770	94,185
33 TOTAL ACCUM DEFERD INC TAXES	ADIT			228,743,673	172,662	228,571,011	81,798,136	140,793,894	5,978,861
34 TOT DEDUCTIONS FROM NET PLT	TDNP			229,143,673	172,665	228,971,008	82,038,361	140,916,480	6,016,167

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 3
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUM 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

ADDITIONS TO & DEDUCTIONS FROM NET PLANT

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RMR	TOTAL SMALL
ADDITIONS TO NET PLANT									
PLANT HELD FOR FUTURE USE									
PRODUCTION FUNCTION	PHFP	QPHFP	P10	810	11,292	12,102	10,011	759	10,770
TRANSMISSION FUNCTION	PHFT	QPHFT	P15	0	0	0	0	0	0
DISTRIBUTION FUNCTION	PHFD	QPHFD	P30PUR	0	0	0	0	0	0
TOTAL PLANT HELD FUTURE USE	PHFU			810	11,292	12,102	10,011	759	10,770
MATERIALS AND SUPPLIES									
FUEL INVENTORY									
CAPACITY COMPONENT	FUELD	QFUELD	P10	0	0	0	0	0	0
ENERGY COMPONENT	FUELE	QFUELE	E10	676,704	6,190,268	6,866,973	5,370,932	628,086	5,999,018
PLANT FUEL INVENTORY	FUEL			676,704	6,190,268	6,866,973	5,370,932	628,086	5,999,018
PRODUCTION & SUPPLIES									
TRANSM & DIST. FUNCTION	MSD	QMSD	P10	604,337	8,423,518	9,027,855	7,467,589	566,512	8,034,101
DISTRIBUTION FUNCTION	MSD	QMSD	P10	17,702	317,783	335,485	222,759	14,461	237,209
SERVICE CONNECTIONS	MSDS	QMSDS	P369	120,308	2,647,248	2,767,556	506,966	27,268	534,234
METERS	MSDH	QMSDH	P379	60,988	1,465,541	1,526,529	1,505,680	75,791	1,581,471
STREET LIGHTING	MSDST	QMSDST	P373	0	0	0	0	0	0
TOTAL DIST. FUNCTION	MSD			181,296	4,112,789	4,294,085	2,012,646	103,059	2,115,705
GENERAL FUNCTION									
COAL MINE	MSGC	QMSGC	P399	0	0	0	0	0	0
OTHER	MSGO	QMSGO	P406	41,043	682,436	723,478	366,769	23,917	390,687
TOTAL GENERAL FUNCTION	MSG			41,043	682,436	723,478	366,769	23,917	390,687
TOTAL PLANT MAT. & SUPPLIES	MS			1,844,377	13,882,522	14,726,900	10,069,763	707,650	10,777,412
CASH WORKING CAPITAL				1,821,081	19,726,794	21,547,875	15,440,695	1,336,026	16,776,721
BOND INTEREST	BON	QBON	NTPLT	-505,612	-7,633,753	-8,139,365	-6,227,843	-451,925	-6,679,338
PREPAYMENTS	PREPAY	QPREP	NTPLT	-205,543	-7,633,753	-8,139,365	-6,227,843	-451,925	-6,679,338
WORKING CASH	WCASH			295,543	8,218,430	8,423,973	3,242,709	1,423,250	1,423,250
NUCLEAR FUEL LEASE & MAINT	QDRUNL	E10		235,837	3,958,320	4,194,157	1,501,057	237,864	2,744,861
CUSTOMER DEPOSITS	DPOSIT	FORDIS		-97,736	-1,449,864	-1,547,600	-1,074,817	-218,864	-2,090,710
WESTINGHOUSE SETTLEMENT	QSET	E518		-7,755	-7,755	-8,070	-327,837	-22,953	-349,450
BEAVER VAL TRAINING	QTRAIN	P02		74,209	1,047,008	1,121,217	920,700	69,738	77,048
TOTAL CASH WORKING CAPITAL	CHORKC			110,744	1,047,008	1,157,752	920,700	69,738	990,438
TOTAL ADDITIONS TO NET PLANT	TANP			1,632,640	19,029,989	20,662,629	15,542,388	1,486,404	17,828,784
DEDUCTIONS FROM NET PLANT									
252-CUST. ADV FOR CONSTRUCT.	CAFC	QCAFC	P30PUR	11,700	228,525	240,225	109,332	6,148	115,480
ACCUM. DEFERRED INCOME TAXES									
190-FROM TIMING DIFFERENCE	DIT	QDIT	P10	-27,362	-381,381	-408,743	-338,100	-25,649	-363,750
281-FROM ACCEL. AMORTIZATION	AA	QAA	P10	51,994	324,911	376,905	722,224	25,649	324,911
286-FROM LIB. DEPRECIATION	LDEP	QLDEP	P10	4,682,423	73,560,639	78,243,062	55,875,824	3,999,724	59,872,298
289-OTHER	SRD	QSRD	P10	229,745	3,160,467	3,390,212	2,801,887	218,223	3,019,873
TOTAL ACCUM DEFED INC TAXES	ADIT			4,933,800	76,864,337	81,798,136	59,081,999	4,232,892	63,312,691
TOT DEDUCTIONS FROM NET PLT	TDMP			4,945,499	77,092,862	82,038,361	59,191,330	4,238,240	63,429,571

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 PERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 3
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

ADDITIONS TO & DEDUCTIONS FROM NET PLANT

-----GENERAL SERVICE MEDIUM-----

---GENERAL SERVICE---

				REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
	OUT	IN	ALLDC					
1	ADDITIONS TO NET PLANT							
2	PLANT HELD FOR FUTURE USE							
3	PRODUCTION FUNCTION	PHFP	QPHFP P10	7,912	1,078	8,990	6,624	26,305
4	TRANSMISSION FUNCTION	PHET	QPHET P10	0	0	0	0	0
5	DISTRIBUTION FUNCTION	PHFD	QPHFD P30PUR	0	0	0	0	0
6	TOTAL PLANT HELD FUTURE USE	PHFU		7,912	1,078	8,990	6,624	26,305
7	MATERIALS AND SUPPLIES							
8	FUEL INVENTORY							
9	CAPACITY COMPONENT	FUELD	QFUELD P10	5,350,609	877,246	6,227,855	4,723,341	16,950,214
10	ENERGY COMPONENT	FUELE	QFUELE P10	0	0	0	0	0
11	TOTAL FUEL INVENTORY	FUELE		5,350,609	877,246	6,227,855	4,723,341	16,950,214
12	PLANT MATERIALS & SUPPLIES							
13	PRODUCTION FUNCTION	MSP	QMSP P10	5,902,007	804,289	6,706,296	4,941,540	19,648,937
14	TRANSM. & DIST. FUNCTION	MSD	QMSD P10	124,276	17,245	141,521	83,712	462,443
15	DISTRIBUTION FUNCTION	MSDS	QMSDS P369	15,824	23,826	39,650	36,317	550,885
16	SERVICE CONNECTIONS	MSDM	QMSDM P10	141,060	23,826	164,886	36,317	1,782,674
17	METERS	MSDST	QMSDST P373	0	0	0	0	0
18	STREET LIGHTING	MSD		156,885	24,652	181,536	36,317	2,333,559
19	TOTAL DIST. FUNCTION							
20	GENERAL FUNCTION	MSGC	QMSGC P399	194,861	26,921	221,782	138,179	750,648
21	COAL MINE	MSGC	QMSGC P400	194,861	26,921	221,782	138,179	750,648
22	OTHER	MSGC		194,861	26,921	221,782	138,179	750,648
23	TOTAL GENERAL FUNCTION							
24	TOTAL PLANT MAT. & SUPPLIES	MS		6,350,609	938,093	7,288,702	5,128,479	23,750,658
25	TOTAL MATERIALS & SUPPLIES							
26	CASH WORKING CAPITAL	BON	QBON NIPLT	-4,497,645	-615,833	-5,112,679	-3,529,233	-15,286,049
27	BOND INTEREST	PREPAY	QPREP NIPLT	971,845	132,832	1,104,677	776,979	2,881,526
28	NUCLEAR FUEL LEASE & MAINT	WCASH	QDRUNL P10	2,051,751	305,728	2,357,479	1,756,130	8,334,775
29	CUSTOMER DEPOSITS	DPOSIT	QDPOST P10	1,864,734	305,728	2,170,462	1,756,130	8,334,775
30	WESTINGHOUSE SETTLEMENT	QWS	QSET P10	-44,680	-3,583	-48,263	-55,701	-94,031
31	BEAVER VAL TRAINING	QTRAIN	QTRAIN P02	729,641	98,853	828,494	602,223	2,430,708
32	TOTAL CASH WORKING CAPITAL	CHORKC		1,085,431	233,824	1,319,255	822,223	3,430,708
33	TOTAL ADDITIONS TO NET PLANT	TANP		12,792,001	1,984,496	14,776,497	10,542,264	42,349,545
34	DEDUCTIONS FROM NET PLANT							
35	252-CUST. ADV FOR CONSTRUCT.	CAFC	QCAFC P30PUR	6,065	501	6,566	440	122,486
36	ACCUM. DEFERRED INCOME TAXES							
37	190-FROM TIMING DIFFERENCE	DIT	QDIT P10	-267,218	-36,415	-303,632	-223,732	-891,114
38	281-FROM ACCEL. AMORTIZATION	QAA	QAA P10	507,775	69,196	576,971	458,123	1,994,437
39	283-FROM LIB. DEPRECIATION	QLEP	QLEP P10	37,764,335	5,196,541	42,960,876	29,672,860	132,907,724
40	285-OTHER	QSRD	QSRD P10	2,214,407	301,766	2,516,173	1,852,044	7,481,517
41	TOTAL ACCUM DEFED INC TAXES	ADIT		40,221,300	5,531,088	45,752,388	31,727,514	140,793,994
42	TOT DEDUCTIONS FROM NET PLT	TDNP		40,227,365	5,531,589	45,758,954	31,727,955	140,916,486

PA PVC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ ARE - OTHERS @ SUM OF CLASS PEAK

TABLE 3
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

ADDITIONS TO & DEDUCTIONS FROM NET PLANT

					STREET LIGHTING				
					INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
1	ADDITIONS TO NET PLANT	OUT	IN	ALLOC					
2	PLANT HELD FOR FUTURE USE								
3	PRODUCTION FUNCTION	PHEP	QPHEP	P10	183	2	139	6	21
4	TRANSMISSION FUNCTION	PHET	QPHET	P15	0	0	0	0	0
5	DISTRIBUTION FUNCTION	PHFD	QPHFD	P30PUR	0	0	0	0	0
6	TOTAL PLANT HELD FUTURE USE	PHFU			183	2	139	6	21
7	MATERIALS AND SUPPLIES								
8	FUEL INVENTORY								
9	CAPACITY COMPONENT	FUELE	QFUELE	D10	0	0	0	0	0
10	ENERGY COMPONENT	FUELE	QFUELE	E10	101,506	677	78,046	3,609	19,172
11	TOTAL FUEL INVENTORY	FUELE	QFUELE	E10	101,506	677	78,046	3,609	19,172
12	PLANT MATERIALS & SUPPLIES								
13	PRODUCTION FUNCTION	MSP	QMSP	P10	136,371	1,124	103,799	4,688	15,728
14	TRANSM & DIST. FUNCTION	MSD	QMSD	T0	12,100	328	24,643	216	633
15	DISTRIBUTION FUNCTION								
16	SERVICE CONNECTIONS	MSDS	QMSDS	P369	0	0	0	0	8,072
17	METERS	MSDM	QMSDM	P370	0	0	0	0	0
18	STREET LIGHTING	MSDST	QMSDST	P373	470,353	21,026	1,075,785	0	8,072
19	TOTAL DIST. FUNCTION	MSD	QMSD		470,353	21,026	1,075,785	0	8,072
20	GENERAL FUNCTION								
21	COAL MINE	MSGC	QMSGC	P399	0	0	0	0	0
22	OTHER	MSGO	QMSGO	P400	14,640	387	28,658	292	1,958
23	TOTAL GENERAL FUNCTION	MSG	QMSG		14,640	387	28,658	292	1,958
24	TOTAL PLANT MAT. SUPPLIES	MS	QMS		933,654	22,862	1,232,855	5,195	29,390
25	TOTAL MATERIALS & SUPPLIES	MS	QMS		933,654	22,862	1,232,855	5,195	29,390
26	CASH WORKING CAPITAL								
27	BOND INTEREST	BOH	QBOH	NTPLT	-173,214	-3,119	-243,944	-4,492	-19,867
28	PREPAYMENTS	PREPAY	QPREPAY	NTPLT	57,428	873	52,711	271	2,212
29	WORKING CASH	WASH	QWASH		55,815	873	80,921	2,502	10,855
30	NUCLEAR FUEL LEASE & MAINT	DRUM	QDRUM	E10	35,376	236	27,200	1,256	9,082
31	CUSTOMER DEPOSITS	DPOSIT	QDPOSIT	LORDIS	0	0	-41,888	-307	-3,184
32	WESTINGHOUSE SETTLEMENT	QWS	QWS	E18	-112	-1	-92	-4	-23
33	BEAVER VAL TRAINING	TRAIN	QTRAIN	P02	-16,245	-170	-12,072	802	1,926
34	TOTAL CASH WORKING CAPITAL	CWORKC			-12,570	-1,236	-112,127	509	4,500
35	TOTAL ADDITIONS TO NET PLANT	TAMP			715,783	22,293	1,198,273	9,320	58,184
36	DEDUCTIONS FROM NET PLANT								
37	252-COST ADV FOR CONSTRUCT.	CAFC	QCAFC	P30PUR	11,358	343	24,912	172	501
38	ACCUM DEFERRED INCOME TAXES								
39	196-FROM TIMING DIFFERENCE	DIT	QDIT	P10	-6,174	-51	-4,700	-212	-712
40	281-FROM ACCEL AMORTIZATION	AA	QAA	P10	1,166	37	8,330	405	1,716
41	283-FROM LIB. DEPRECIATION	ADP	QADP	P10	2,089,504	48,744	3,539,138	44,816	148,517
42	285-OTHER	SRD	QSRD	P10	21,166	422	30,445	1,729	2,701
43	TOTAL ACCUM DEFED INC TAXES	ADIT			2,146,228	49,212	3,582,314	45,966	155,161
44	TOT DEDUCTIONS FROM NET PLT	TDMP			2,167,506	49,555	3,607,226	46,138	155,663

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 3 PRESENT

 PROD & TRANS 3 A&E - OTHERS 3 SUM OF CLASS PEAK

TABLE 4
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OPERATING REVENUES

TOTAL
 DUQUESNE
 LIGHT
 COMPANY

--BUSINESS SUBJECT TO--
 FERC JURIS. PA. PUC JURIS.

TOTAL
 RESIDENTIAL
 CLASS

TOTAL
 GENERAL
 SERVICE
 CLASSES

TOTAL
 STREET
 & AREA
 LIGHTING

OUT IN ALLOC

OPERATING REVENUES

SALES OF ELECTRICITY

1	BASE REVENUE -ACTUAL	BASRVA	BASRVA	812,648,340	541,200	812,107,140	290,473,805	507,284,361	14,348,974
2	ADJ FOR FERC RATE INCR	FERCRA	FERCRA	0	0	0	0	0	0
3	ADJ FOR SUPPLEMENT INC	SUPINC	SUPINC	239,728,065	0	239,728,065	90,004,477	144,858,636	4,864,952
4	PROPOSED RATE INCREASE	PROPRI	PROPRI	0	0	0	0	0	0
5	BASE REVENUES	BASREV	BASREV	1052,376,405	541,200	1051,835,205	380,478,282	652,142,997	19,213,926
6	ENERGY COST RATE	NEC	NECO	0	0	0	0	0	0
7	ST. TAX SURCHARGE-ACTUAL	STXSRA	STXSRA	0	0	0	0	0	0
8	ADJ-PRESAPROP RATE ADJS.	RADSTA	RADSTA	0	0	0	0	0	0
9	STATE TAX SURCHARGE	STXSUR	STXSUR	0	0	0	0	0	0
10	TOTAL REVENUE FROM SALES	R01		1052,376,405	541,200	1051,835,205	380,478,282	652,142,997	19,213,926
11	OTHER OPERATING REVENUES								
12	450-RATE PAYMENT CHARGE	R450	PR450 FORDIS	4,020,000	0	4,020,000	2,442,603	1,505,774	71,623
13	451-RISC. SERVICE REV	R451	PR451 MISREV	144,000	0	144,000	0	144,000	0
14	452-RENT ELEC. PROPERTY								
15	453-TRANSMISSION FUNCTION	R453T	PR453T P15	6,196,362	6,118	6,190,244	1,889,969	4,245,641	54,634
16	454-DIST OVERHEAD LINES	R454D	PR454D P1745	777,878	176	777,702	463,808	248,409	65,685
17	455-GENERAL FUNCTION	R455G	PR455G P20	760	0	760	362	375	23
18	456-DIRECT ASSIGNMENTS	R456A	PR456A PDA	0	0	0	0	0	0
19	TOTAL ACCOUNT 454	R454		6,975,000	6,295	6,968,705	2,353,938	4,494,425	120,342
20	456-OTHER ELEC. REVENUES								
21	PRODUCTION FUNCTION	R456P	PR456P E34	149,573	144	149,429	45,334	102,773	1,322
22	OTHER	R456O	PR456O R01A	1,858,427	1,883	1,857,044	0	1,854,910	2,834
23	TOTAL OTHER ELEC. REV.	R456		1,858,000	1,827	1,856,473	45,334	1,457,183	3,956
24	TOTAL OTHER OPERATING REV	R02		12,647,000	7,822	12,639,178	4,841,875	7,601,382	195,921
25	TOTAL OPERATING REVENUES	R00		1065,023,405	549,022	1064,474,383	385,320,157	659,744,379	19,409,847

RUN# 0081

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 4
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OPERATING REVENUES

-----RESIDENTIAL CLASS CUSTOMERS-----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RM	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
OPERATING REVENUES									
SALES OF ELECTRICITY									
1									
2									
3									
4									
5									
6									
7									
8									
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11									
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20									
21									
22									

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 4
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OPERATING REVENUES

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

	OUT	IN	ALLOC	REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
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OPERATING REVENUES

SALES OF ELECTRICITY

1	BASE REVENUE -ACTUAL	BASRVA	BASRVA	150,831,406	22,045,750	172,877,164	112,220,558	507,204,361
2	ADJ FOR FERC RATE INCR	FERCRO	FERCRO	0	0	0	0	0
3	ADJ. FOR SUPPLEMENT INC	SUPINC	SUPINC	42,148,328	5,676,562	47,824,890	29,386,957	144,858,636
4	PROPOSED RATE INCREASE	PROPRI	PROPRI	0	0	0	0	0
5	BASE REVENUES	BASREV		192,979,734	27,722,320	220,702,054	141,607,515	652,142,997
6	ENERGY COST RATE	NEC	NECO	0	0	0	0	0
7	ST. TAX SURCHARGE-ACTUAL	STXSRA	STXSRA	0	0	0	0	0
8	ADJ-PRES&PROP RATE ADJS.	RADSTA	STXSRA	0	0	0	0	0
9	STATE TAX SURCHARGE	STXSUR		0	0	0	0	0
10	TOTAL REVENUE FROM SALES	R01		192,979,734	27,722,320	220,702,054	141,607,515	652,142,997
11	OTHER OPERATING REVENUES							
12	450-LATE PAYMENT CHARGE	R450	PR450 FORDIS	70,440	5,132	75,572	878,656	1,505,774
13	451-MISC. SERVICE REV	R451	PR451 MISREV	0	0	0	0	144,600
14	452-RENT ELEC. PROPERTY							
15	TRANSMISSION FUNCTION	R454T	PR454T P15	1,201,792	157,996	1,359,788	1,197,013	4,295,641
16	DIST. OVERHEAD LINES	R454D	PR454D P3645	39,316	4,478	43,794	9,154	248,409
17	GENERAL FUNCTION	R454G	PR454G P40	97	13	111	69	375
18	DIRECT ASSIGNMENTS	R454A	PR454A PDA	0	0	0	0	0
19	TOTAL ACCOUNT 454	R454		1,241,205	162,488	1,403,692	1,206,235	4,494,425
20	456-OTHER ELEC. REVENUES							
21	PRODUCTION FUNCTION	R456P	PR456P E34	31,351	9,597	35,919	26,734	102,773
22	OTHER	R456O	PR456O R01A	408,251	58,482	461,016	301,923	1,457,919
23	TOTAL OTHER ELEC. REV.	R456		439,602	68,079	496,935	327,757	1,457,919
24	TOTAL OTHER OPERATING REV	R02		1,745,547	230,652	1,976,199	2,412,648	7,601,382
25	TOTAL OPERATING REVENUES	R00		194,725,281	27,952,972	222,678,253	144,020,163	659,744,379

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 4
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OPERATING REVENUES

-----STREET LIGHTING-----
 -----OUTSIDE PITTSBURGH-----
 PITTSBURGH RATE SERIES RATE MULTIPLE RATE HIGHWAY RATE TRAFFIC SIGNALS

OUT IN ALLOC

OPERATING REVENUES

SALES OF ELECTRICITY

1	BASE REVENUE -ACTUAL	BASRYA	BASRYA	3,791,525	55,930	9,337,479	178,003	985,957
2	ADJ FOR FERC RATE INCR	FERCRA	FERCRA	0	0	0	0	0
3	ADJ FOR SUPPLEMENT INC	SUPYNC	SUPYNC	1,153,951	19,576	3,330,305	57,435	303,685
4	PROPOSED RATE INCREASE	PROPRI	PROPRI	0	0	0	0	0
5	BASE REVENUES	BASREV		4,945,476	75,506	12,667,784	235,518	1,289,642
6	ENERGY COST RATE	NEC	NEC0	0	0	0	0	0
7	ST. TAX SURCHARGE-ACTUAL	STXSBA	STXSBA	0	0	0	0	0
8	ADJ-PRES-PROP RATE ADJS.	RADSTA		0	0	0	0	0
9	STATE TAX SURCHARGE	STXSUR		0	0	0	0	0
10	TOTAL REVENUE FROM SALES	R01		4,945,476	75,506	12,667,784	235,518	1,289,642
11	OTHER OPERATING REVENUES							
12	450-LATE PAYMENT CHARGE	R450	PR450 FORDIS	0	0	66,113	485	5,025
13	451-MISC. SERVICE REV	R451	PR451 MISREV	0	0	0	0	0
14	454-RENT ELEC. PROPERTY							
15	TRANSMISSION FUNCTION	R454T	PR454T P15	28,636	242	21,766	980	3,011
16	DIST. OVERHEAD LINES	R454D	PR454D P2045	21,543	436	42,169	452	1,884
17	GENERAL FUNCTION	R454G	PR454G P40	7	0	14	0	1
18	DIRECT ASSIGNMENTS	R454A	PR454A PDA	0	0	0	0	0
19	TOTAL ACCOUNT 454	R454		50,187	678	63,949	1,432	4,096
20	456-OTHER ELEC. REVENUES							
21	PRODUCTION FUNCTION	R456P	PR456P E34	680	5	519	24	2,93
22	OTHER	R456O	PR456O R01A	0	0	0	0	0
23	TOTAL OTHER ELEC. REV.	R456		680	5	519	24	2,93
24	TOTAL OTHER OPERATING REV	R02		50,867	684	130,582	1,941	11,848
25	TOTAL OPERATING REVENUES	R00		4,996,343	76,190	12,798,366	237,459	1,301,490

PA, PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING	
				OUT	IN	ALLOC				
OPERATION & MAINTENANCE EXP										
PRODUCTION EXPENSE										
STEAM POWER GENERATION										
1	OPERATION									
	500-SUPERV & ENGINEERING	E500	X500	Z5000	3,386,815	3,351	3,383,464	1,042,592	2,310,579	30,294
	501-FUEL									
	BASE COSTS									
2	FUEL	E501A1			120,469,934	115,512	120,354,422	36,694,383	90,575,234	1,084,804
3	HANDLING & OTHER	E501A2	X501A2	E10	6,315,000	5,578	6,309,422	1,003,120	4,306,302	51,125
4	TOTAL BASE COSTS	E501A			134,784,934	121,090	134,663,844	38,498,141	95,027,873	1,136,129
5	RECOVERABLE FUEL COSTS	E501B			0	0	0	0	0	0
6	TOTAL ACCOUNT	E501			134,784,934	121,090	134,663,844	38,498,141	95,027,873	1,136,129
7	02-STEAM EXPENSES	X502		P10	9,438,516	9,459	9,429,057	2,938,203	6,405,678	85,176
8	03-STEAM OTHER SOURCES	X503		P10	0	0	0	0	0	0
9	04-STEAM TRANSF -CREDIT	X504		P10	0	0	0	0	0	0
10	05-ELECTRIC EXPENSES	X505		P10	2,190,900	2,196	2,188,704	682,026	1,406,907	19,771
11	06-MISC STEAM EXP	X506		P10	7,908,522	7,926	7,900,596	2,411,417	5,489,179	71,893
12	07-RENTS	X507		P10	673,356	675	672,681	203,615	469,066	6,077
13	TOTAL STEAM OPERATIONS	E01			150,383,043	144,696	150,238,347	45,832,444	111,055,037	1,350,816
MAINTENANCE										
14	510-SUPERV & ENGINEERING	E510	X510	Z5100	2,222,000	1,976	2,220,024	637,548	1,583,648	18,020
15	511-MAINT. OF STRUCTURES	E511	X511	P10	2,102,000	2,107	2,099,893	654,350	1,445,543	18,960
16	512-MAINT. OF BOILER PLT	E512	X512	P10	17,822,030	15,743	17,806,287	5,090,520	12,715,767	150,492
17	513-MAINT. OF ELEC PLT	E513	X513	P10	5,428,950	4,796	5,424,154	1,550,675	3,873,479	45,043
18	514-MAINT. MISC. ST. PLT.	E514	X514	P10	3,380,020	2,986	3,377,034	965,438	2,411,596	28,541
19	TOTAL STEAM MAINTENANCE	E02			30,955,000	27,607	30,927,393	8,898,631	21,766,180	262,674

PA, PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RM	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ELCTRIC RATE GMH	TOTAL SMALL
OPERATION & MAINTENANCE EXP									
PRODUCTION EXPENSE									
STEAM POWER GENERATION									
1	OPERATION								
	500-SUPERV & ENGINEERING	E500	X500	Z5000	73,652	968,940	1,042,592	857,050	68,960
	501-FUEL								
	BASE COSTS								
2	FUEL	E501A1			3,616,041	33,078,343	36,694,383	28,700,136	3,356,243
3	HANDLING & OTHER	E501A2	X501A2	E10	1,777,751	1,626,007	1,803,758	1,410,791	1,578,960
4	TOTAL BASE COSTS				3,793,792	34,704,350	38,498,141	30,110,927	3,521,224
5	RECOVERABLE FUEL COSTS	E501B			0	0	0	0	0
6	TOTAL ACCOUNT 501				3,793,792	34,704,350	38,498,141	30,110,927	3,521,224
7	502-STEAM EXPENSES	E502	X502	P10	196,667	2,741,516	2,938,203	2,438,399	3,521,224
8	503-STEAM OTHER SOURCES	E503	X503	P10	0	0	0	0	0
9	504-STEAM TRNGE - CREDIT	E504	X504	P10	0	0	0	0	0
10	505-ELECTRIC EXPENSES	E505	X505	P10	45,656	636,370	682,026	562,152	42,798
11	506-MISC STEAM EXP	E506	X506	P10	164,809	2,297,113	2,461,917	2,036,329	154,989
12	507-RENTS	E507	X507	P10	14,032	195,883	209,915	173,389	13,164
13	TOTAL STEAM OPERATIONS	E01			4,288,623	41,543,872	45,832,499	36,172,346	3,985,002
MAINTENANCE									
14	510-SUPERV & ENGINEERING	E510	X510	Z5100	61,725	575,823	637,548	500,222	57,312
15	511-MAINT. OF STRUCTURES	E511	X511	P10	43,803	610,540	654,343	521,226	58,906
16	512-MAINT. OF BOILER PLT	E512	X512	P10	501,644	4,588,876	5,090,520	3,281,498	4,566,722
17	513-MAINT. OF ELEC PLT	E513	X513	P10	152,811	1,397,864	1,550,675	1,211,499	1,354,677
18	514-MAINT. MISC. ST. PLT.	E514	X514	P10	95,139	870,299	965,438	755,187	88,304
19	TOTAL STEAM MAINTENANCE	E02			855,122	8,043,410	8,898,531	6,990,933	7,941,112

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

				-----GENERAL SERVICE MEDIUM-----			---GENERAL---		
				REGULAR RATE GL	ALL ELECTRIC RATE GLH	TOTAL MEDIUM	SERVICE LARGE RATE L	TOTAL GENERAL SERVICE	
	OUT	IN	ALLOC						
OPERATION & MAINTENANCE EXP									
PRODUCTION EXPENSE									
STEAM POWER GENERATION									
1	OPERATION								
	500-SUPERV & ENGINEERING	E500	X500	Z5000	697,880	97,763	795,643	588,926	2,310,579
	501-FUEL								
	BASE COSTS								
2	FUEL	E501A1			28,591,535	4,607,657	33,279,192	25,239,662	99,575,234
3	HANDLING & OTHER	E501A2	X501A2	E10	1,405,453	230,428	1,635,881	1,240,649	4,486,530
4	TOTAL BASE COSTS				29,996,988	4,918,085	34,915,073	26,480,311	98,027,573
5	RECOVERABLE FUEL COSTS	E501B			0	0	0	0	0
6	TOTAL ACCOUNT				29,996,988	4,918,085	34,915,073	26,480,311	98,027,573
7	602-STEAM EXPENSES	E502	X502	P10	1,920,866	261,762	2,182,628	1,688,272	8,405,678
8	603-STEAM OTHER SOURCES	E503		P10	0	0	0	0	0
9	604-STEAM TRANS - CREDIT	E504		P10	0	0	0	0	0
10	605-ELECTRIC EXPENSES	E505		P10	445,070	60,761	506,630	373,318	1,406,907
11	606-MISC STEAM EXP	E506		P10	1,609,491	219,132	1,828,623	1,347,870	8,328,310
12	607-RENTS	E507	X507	P10	137,012	10,728	147,740	110,510	5,287,380
13	TOTAL STEAM OPERATIONS	E501			34,000,139	5,576,379	40,384,518	30,513,171	111,055,037
MAINTENANCE									
14	510-SUPERV & ENGINEERING	E510	X510	Z5100	472,389	80,927	572,487	433,627	1,563,648
15	511-MAINT. OF STRUCTURES	E511	X511	P10	427,705	50,296	478,001	360,165	1,428,573
16	512-MAINT. OF BOILER PLT	E512	X512	P10	3,486,432	650,307	4,136,739	3,501,438	12,668,276
17	513-MAINT. OF ELEC PLT	E513	X513	P10	1,208,255	198,197	1,406,452	1,066,008	2,422,460
18	514-MAINT. MISC. ST. PLT.	E514	X514	P10	752,250	123,333	875,583	664,061	2,535,055
19	TOTAL STEAM MAINTENANCE	E02			6,847,112	1,110,130	7,957,242	6,023,901	21,766,188

PA, PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ ARE - OTHERS @ SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

				STREET LIGHTING					
				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS	
		OUT	IN	ALLOC					
OPERATION & MAINTENANCE EXP									
PRODUCTION EXPENSE									
STEAM POWER GENERATION									
1	OPERATION								
	500-SUPERV & ENGINEERING	E500	X500	Z5000	15,709	127	11,971	542	1,945
	501-FUEL								
	BASE COSTS								
2	FUEL	E501A1			542,408	3,618	417,045	19,204	102,450
3	HANDLING & OTHER	E501A2	X501A2	E10	26,663	178	26,822	849	5,089
4	TOTAL BASE COSTS	E501A			569,070	3,796	437,546	20,232	107,480
5	RECOVERABLE FUEL COSTS	E501B			0	0	0	0	0
6	TOTAL ACCOUNT 501	E501			569,070	3,796	437,546	20,232	107,480
7	502-STEAM EXPENSES	E502	X502	P10	44,383	366	33,782	1,522	5,118
8	503-STEAM OTHER SOURCES	E503	X503	P10	0	0	0	0	0
9	504-STEAM TRANSF - CREDIT	E504	X504	P10	0	0	0	0	0
10	505-ELECTRIC EXPENSES	E505	X505	P10	10,302	85	7,042	354	1,104
11	506-MISC. STEAM EXP	E506	X506	P10	37,189	306	28,306	1,278	4,269
12	507-RENTS	E507	X507	P10	3,166	26	2,410	109	366
13	TOTAL STEAM OPERATIONS	E01			679,821	4,705	521,857	24,041	120,392
MAINTENANCE									
14	510-SUPERV & ENGINEERING	E510	X510	Z5100	9,435	64	7,251	335	1,793
15	511-MAINT. OF STRUCTURES	E511	X511	P10	9,004	81	7,823	340	1,140
16	512-MAINT. OF BOILER PLT	E512	X512	P10	25,247	502	27,866	2,476	14,213
17	513-MAINT. OF ELEC. PLT	E513	X513	P10	22,922	153	17,426	818	4,939
18	514-MAINT. MISC. ST. PLT.	E514	X514	P10	14,271	95	10,473	507	2,896
19	TOTAL STEAM MAINTENANCE	E02			131,759	895	101,226	4,672	24,121

PA PUC 2 SUPP 51 WITH STA ROLLIN
FERC 2 PRESENT

TABLE 5
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

ITEM NO. DIC DR-1C

BASE RATE REVENUES
OPERATION & MAINTENANCE EXPENSE

			TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICES CLASSES	TOTAL STREET LIGHTING
OUT	IN	ALLOC						
NUCLEAR POWER GENERATION								
1	OPERATION							
2	517-SUPERV & ENGINEERING	E517 X517 Z5170	9,166,481	9,186	9,157,295	2,853,519	6,221,055	82,721
3	518-FUEL							
4	518-BASE COSTS	E518A	49,019,473	44,075	48,975,398	14,001,247	34,560,229	413,922
5	518-RECOVERABLE COSTS							
6	518-DEP. OF NUC FUEL	X518C E10	3,362,686	2,970	3,359,716	960,487	2,379,229	28,379
7	519-STEAM	E519S X519S P10	5,735,934	4,042	5,732,892	1,786,837	3,895,545	51,756
8	521-BASE COSTS	E521A		0	0	0	0	0
9	521-RECOVERABLE COSTS	C521B E11		0	0	0	0	0
10	522-525-ALL OTHER	E522S X522S P10	17,009,153	17,046	16,992,107	5,299,937	11,543,674	153,496
11	TOTAL NUCLEAR OPERATIONS	E03	84,297,727	76,030	84,218,697	24,847,028	58,531,337	730,333
MAINTENANCE								
12	528-SUPVSN & ENGINEERING	E528 X528 Z5280	3,959,740	3,533	3,956,207	1,139,597	2,794,854	33,607
13	530-MAINT. OF STRUCTURES	X530 E10	985,435	988	984,447	306,765	664,784	8,443
14	531-MAINT. OF REACTOR PLT	X531 E10	4,664,069	4,120	4,659,949	1,332,262	3,288,363	39,340
15	532-MAINT. OF ELEC. PLT	X532 E10	2,657,252	2,347	2,654,905	758,893	1,873,474	22,438
16	533-MAINT. OF MISC. PLT	X533 E10	4,626,210	4,086	4,622,124	1,321,390	3,261,977	39,045
17	TOTAL NUCLEAR MAINTENANCE	E04	16,092,714	15,074	16,077,640	4,857,897	11,876,357	143,387

PA PUC 2 SUPP 51 WITH STA ROLLIN
FERC 2 PRESENT

PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
OPERATION & MAINTENANCE EXPENSE

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

					ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
	OUT	IN	ALLOC							
NUCLEAR POWER GENERATION										
1				OPERATION						
				517-SUPERV & ENGINEERING	E517	X517	Z5170	191,018	2,662,501	2,853,519
				518-FUEL				2,360,351	179,063	2,539,414
2				518-BASE COSTS	E518A			1,379,750	12,621,497	14,001,247
3				518-RECOVERABLE COSTS	E518B			0	0	0
4				518-DISP. OF NUC FUEL	E518C	X518C	E10	94,651	865,836	960,487
5				518-FUEL	E518			1,474,401	13,487,333	14,961,734
6				519-520-ALL OTHER	E5195	X5195	P10	119,613	1,687,224	1,786,837
7				521 STEAM				0	0	0
8				521A BASE COSTS	E521A			0	0	0
9				521B RECOVERABLE COSTS	E521B	C521B	E11	0	0	0
10				521 TOTAL ACCOUNT	E521			0	0	0
11				522-525-ALL OTHER	E5225	X5225	P10	354,450	4,949,487	5,294,937
				TOTAL NUCLEAR OPERATIONS	E03			2,134,483	22,757,544	24,892,028
								19,920,363	1,991,627	21,912,291
MAINTENANCE										
12				528-SUPERVSN & ENGINEERING	E528	X528	Z5280	109,314	1,029,233	1,138,547
13				529-MAINT. OF STRUCTURES	E529			20,535	246,230	266,765
14				530-MAINT. OF REACTOR PLT	E530			131,282	1,200,920	1,332,202
15				531-MAINT. OF ELEC. PLT	E531			74,795	684,198	758,993
16				532-MAINT. OF MISC. PLT	E532			130,216	1,191,174	1,321,390
17				TOTAL NUCLEAR MAINTENANCE	E04			466,142	4,391,755	4,857,897
								3,817,478	432,898	4,250,376

PA, PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

				-----GENERAL SERVICE MEDIUM-----			--GENERAL-- SERVICE LARGE RATE	TOTAL GENERAL SERVICE	
				REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM			
	OUT	IN	ALLOC						
NUCLEAR POWER GENERATION									
1	OPERATION								
	517-SUPERV & ENGINEERING	E517	X517	Z5170	1,865,503	254,219	2,119,722	1,561,919	6,221,055
2	518-FUEL								
3	518-BASE COSTS	E518A			10,909,494	1,788,640	12,698,134	9,630,541	34,560,229
4	518-RECOVERABLE COSTS	E518B			0	0	0	0	0
5	518-DISP. OF NUC FUEL	E518C	X518C	E10	748,392	122,701	871,093	660,659	2,370,830
6	518-FUEL	E518D			11,657,889	1,711,471	13,369,360	10,521,129	38,251,823
7	519-520-ALL OTHER	E5195	X5195	P10	1,168,154	155,189	1,323,343	978,054	3,895,545
8	521 STEAM								
9	521-BASE COSTS	E521A			0	0	0	0	0
10	521-RECOVERABLE COSTS	E521B	C521B	E11	0	0	0	0	0
11	TOTAL ACCOUNT 521	E521			0	0	0	0	0
	522-525-ALL OTHER	E5225	X5225	P10	3,461,592	471,725	3,933,317	2,898,268	11,543,679
	TOTAL NUCLEAR OPERATIONS	E03			18,153,135	2,796,474	20,949,609	15,729,438	58,591,337
MAINTENANCE									
12	528-SUPRVSN & ENGINEERING	E528	X528	Z5280	875,609	141,920	1,017,529	778,315	2,704,954
13	529-MAINT. OF STRUCTURES	E529			200,549	27,390	227,939	167,513	760,489
14	530-MAINT. OF REACTOR PLY	E530			1,038,025	170,187	1,208,212	919,434	3,284,443
15	531-MAINT. OF ELEC. PLY	E531			591,392	96,960	688,352	522,471	1,893,294
16	532-MAINT. OF MISC. PLY	E532	X532	E10	1,029,601	168,806	1,198,407	908,898	3,261,727
17	TOTAL NUCLEAR MAINTENANCE	E04			3,735,257	605,263	4,340,520	3,285,521	11,676,357

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

					STREET LIGHTING				
					INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
	OUT	IN	ALLOC						
NUCLEAR POWER GENERATION									
1	OPERATION								
2	17-SUPERV & ENGINEERING	ES17	X517	Z5170	43,104	355	32,809	1,482	4,971
3	18-FUEL	ES18A			206,963	1,380	159,129	7,358	39,091
4	18-BASE COSTS	ES18B							
5	18-RECOVERABLE COSTS	ES18C	X518C	E10	14,198	95	10,916	505	2,682
6	18-DISP. OF NUC FUEL	ES18D			221,161	1,475	170,056	7,863	41,773
7	18-FUEL	ES18E			26,991	222	20,544	928	3,113
8	521-STEAM	ES21A	X5195	P10					
9	521-BASE COSTS	ES21B							
10	521-RECOVERABLE COSTS	ES21C	C521B	E11					
11	TOTAL ACCOUNT	ES21D							
	522-525-ALL OTHER	ES225	X5225	P10	79,203	659	60,879	2,749	9,225
	TOTAL NUCLEAR OPERATIONS	ES05			371,240	2,712	284,278	13,022	59,082
MAINTENANCE									
12	526-SUPERV & ENGINEERING	ES26	X526	Z5260	16,859	115	12,952	528	2,883
13	526-MAINT. OF STRUCTURES	ES26A			14,822	130	12,121	404	3,097
14	526-MAINT. OF EQUIPMENT	ES26B			1,743	130	1,000	100	2,114
15	526-MAINT. OF TRUCKS, ETC.	ES26C			1,012	130	1,000	100	2,114
16	526-MAINT. OF TRUCKS, ETC.	ES26D			1,012	130	1,000	100	2,114
17	TOTAL NUCLEAR MAINTENANCE	ES04			71,937	489	55,264	2,558	11,146

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

BASE RATE REVENUES

ITEM NO. DIC DR-1C

OPERATION & MAINTENANCE EXPENSE

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING	
				OUT	IN	ALLOC				
OTHER POWER GENERATION										
1	OPERATION									
	546-SUPERV & ENGINEERING	E546	X546	Z5460	30,090	30	30,060	9,367	20,421	272
	547-FUEL									
	BASE COSTS									
2	FUEL	E547A1			0	0	0	0	0	0
3	HANDLING & OTHER	E547A2	X547A2	E10	0	0	0	0	0	0
4	TOTAL BASE COSTS				0	0	0	0	0	0
5	RECOVERABLE FUEL COSTS	E547B			0	0	0	0	0	0
6	TOTAL ACCOUNT 547				0	0	0	0	0	0
7	548-550-ALL OTHER	E5485	X5485	P10	176,597	177	176,420	52,372	119,852	1,593
8	TOTAL OTHER POWER-OPER	E548			206,687	207	206,480	64,342	148,273	1,865
MAINTENANCE										
9	551-SUPERV & ENGINEERING	E551	X551	Z5510	30,090	28	30,062	8,956	20,844	262
10	552-MAINT. OF STRUCTURES	E552	X552	E10	36,180	36	36,144	11,262	24,882	319
11	553-MAINT. OF ELECT. PLT	E553	X553	E10	39,930	39	39,891	11,405	28,486	369
12	554-MAINT. OF MISC. PLT	E554	X554	E10	30,130	27	30,103	8,606	21,497	224
13	TOTAL OTHER POWER-MAINT	E554			136,330	126	136,204	40,230	94,794	1,180
OTHER POWER SUPPLY EXPENSE										
14	555-PURCHASED POWER	E555D	X555D	D10	0	0	0	0	0	0
	CAPACITY									
15	ENERGY	E555EA			-5,305,699	-4,774	-5,300,925	-1,515,446	-3,740,678	-44,801
16	BASE COSTS	E555EA			0	0	0	0	0	0
17	RECOVERABLE COSTS	E555EA			0	0	0	0	0	0
18	TOTAL ACCOUNT 555	E555EA			-5,305,699	-4,774	-5,300,925	-1,515,446	-3,740,678	-44,801
19	556-SYS CON & LOAD DISP.	E556	X556	D10	605,103	617	604,486	190,757	408,213	5,315
	557-OTHER EXPENSES									
20	DEFERRED FUEL COSTS	E557A	X557A	E11NEC	0	0	0	0	0	0
21	OTHER	E557B	X557B	E10	803,033	709	802,324	229,371	566,172	6,781
22	TOTAL ACCOUNT 557	E557B			803,033	709	802,324	229,371	566,172	6,781
23	TOTAL OTHER POWER SUPPLY	E557B			-3,097,563	-3,447	-3,094,116	-1,056,317	-2,037,799	-32,586
24	TOTAL PRODUCTION EXPENSE	E100			284,975,938	263,292	286,710,646	83,495,284	200,757,693	2,457,749

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/CH	ALL ELECTRIC RATE SMH	TOTAL SMALL
OTHER POWER GENERATION									
1 OPERATION									
546-SUPERV & ENGINEERING	E546	X546	Z5460	627	8,740	9,367	7,748	668	8,336
547-FUEL									
BASE COSTS	E547A1			0	0	0	0	0	0
FUEL	E547A2	X547A2	E10	0	0	0	0	0	0
HANDLING & OTHER	E547A			0	0	0	0	0	0
TOTAL BASE COSTS	E547B			0	0	0	0	0	0
RECOVERABLE FUEL COSTS	E547			0	0	0	0	0	0
TOTAL ACCOUNT 547	E548	X5485	P10	3,680	51,294	54,975	45,473	3,450	48,923
548-B50-ALL OTHER	E548			2,307	28,034	24,342	23,221	4,438	27,259
TOTAL OTHER POWER-OPER	E551	X551	Z5510	744	8,211	8,956	7,202	693	7,895
MAINTENANCE	E552	X552	P10	754	10,509	11,263	8,316	707	10,023
551-SUPERV & ENGINEERING	E553	X553	E10	1,124	10,281	11,405	8,220	1,043	9,664
552-MAINT. OF STRUCTURES	E554	X554	E10	848	7,758	8,606	6,731	787	7,518
553-MAINT. OF ELECT. PLT	E554			3,470	36,759	40,230	32,169	3,231	35,400
554-MAINT. OF MISC. PLT									
TOTAL OTHER POWER-MAINT									
OTHER POWER SUPPLY EXPENSE									
14 555-PURCHASED POWER	E555D	X555D	D10	0	0	0	0	0	0
CAPACITY									
ENERGY	E555EA			-149,339	-1,366,107	-1,515,446	-1,185,290	-138,610	-1,323,900
BASE COSTS	E555E1			0	0	0	0	0	0
RECOVERABLE COSTS	E555E			-149,339	-1,366,107	-1,515,446	-1,185,290	-138,610	-1,323,900
TOTAL ENERGY	E556	X556	D10	-149,339	-1,366,107	-1,515,446	-1,185,290	-138,610	-1,323,900
TOTAL ACCOUNT 555				11,929	178,828	190,757	158,987	11,207	170,193
556-SYS CON & LOAD DISP.									
557-OTHER EXPENSES	E557A	X557A	E11NEC	22,600	206,768	229,370	179,400	28,970	208,370
DEFERRED FUEL COSTS	E557B	X557B	E10	22,600	206,768	229,370	179,400	28,970	208,370
OTHER	E557			-114,807	-980,511	-1,095,319	-877,309	-109,324	-886,633
TOTAL ACCOUNT 557				7,642,340	75,852,863	83,495,204	66,139,607	7,104,784	73,244,391
TOTAL OTHER POWER SUPPLY									
24 TOTAL PRODUCTION EXPENSE	E100								

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

				-----GENERAL SERVICE MEDIUM-----			--GENERAL--		
				REGULAR	ELECTRIC	TOTAL	SERVICE	TOTAL	
				RATE	RATE	MEDIUM	LARGE	GENERAL	
				GL	GLH		RATE	SERVICE	
				OUT	IN	ALLOC	L		
OTHER POWER GENERATION -									
OPERATION									
1	546-SUPERV & ENGINEERING	E546	X546	Z5460	6,124	835	6,958	5,127	20,421
547-FUEL									
BASE COSTS									
2	FUEL	E547A1			0	0	0	0	0
3	HANDLING & OTHER	E547A2	X547A2	E10	0	0	0	0	0
4	TOTAL BASE COSTS	E547A			0	0	0	0	0
5	RECOVERABLE FUEL COSTS	E547B			0	0	0	0	0
6	TOTAL ACCOUNT 547	E547			0	0	0	0	0
7	548-550-ALL OTHER	E5485	X5485	F10	35,940	4,898	40,838	38,091	119,852
8	TOTAL OTHER POWER-OPER	E548			42,064	5,732	47,796	38,218	126,273
MAINTENANCE									
9	551-SUPERV & ENGINEERING	E551	X551	Z5510	6,429	975	7,404	5,545	20,844
10	552-MAINT. OF STRUCTURES	E552	X552	F10	7,363	1,003	8,367	9,166	24,554
11	553-MAINT. OF ELECT. PLT	E553	X553	E10	8,887	1,457	10,344	7,845	20,152
12	554-MAINT. OF MISC. PLT	E554	X554	E10	6,706	1,099	7,805	5,920	21,243
13	TOTAL OTHER POWER-MAINT	E554			29,385	4,535	33,919	28,474	94,794
OTHER POWER SUPPLY EXPENSE									
14	555-PURCHASED POWER	E555D	X555D	D10	0	0	0	0	0
CAPACITY									
15	ENERGY	E555EA			-1,180,805	-193,596	-1,374,401	-1,042,376	-3,740,678
16	BASE COSTS	E555EA			0	0	0	0	0
17	RECOVERABLE COSTS	E555E1			0	0	0	0	0
18	TOTAL ENERGY	E555E			-1,180,805	-193,596	-1,374,401	-1,042,376	-3,740,678
19	TOTAL ACCOUNT 555	E555			-1,180,805	-193,596	-1,374,401	-1,042,376	-3,740,678
20	556-SYS CON & LOAD DISP.	E556	X556	D10	121,374	15,967	137,341	100,679	408,213
557-OTHER EXPENSES									
21	DEFERRED FUEL COSTS	E557A	X557A	F11NEC	0	0	0	0	0
22	OTHER	E557B	X557B	E10	178,721	29,302	208,023	157,769	566,172
23	TOTAL ACCOUNT 557	E557			178,721	29,302	208,023	157,769	566,172
24	TOTAL OTHER POWER SUPPLY	E557			-880,710	-164,294	-1,045,004	-784,607	-2,769,293
25	TOTAL PRODUCTION EXPENSE	E100			62,734,381	9,950,125	72,684,506	54,828,796	208,757,693

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

					STREET LIGHTING					
					INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS	
					OUT	IN	ALLOC			
OTHER POWER GENERATION										
1	OPERATION									
	546-SUPERV & ENGINEERING	E546	X546	Z5460	141		1	108	5	16
	547-FUEL									
	BASE COSTS									
2	FUEL	E547A1			0		0	0	0	0
3	HANDLING & OTHER	E547A2	X547A2	E10	0		0	0	0	0
4	TOTAL BASE COSTS				0		0	0	0	0
5	RECOVERABLE FUEL COSTS	E547B			0		0	0	0	0
6	TOTAL ACCOUNT 547				0		0	0	0	0
7	548-550-ALL OTHER	E5485	X5485	P10	830		7	632	29	96
8	TOTAL OTHER POWER-OPER	E07			972		8	740	33	112
MAINTENANCE										
9	551-SUPERV & ENGINEERING	E551	X551	Z5510	134		1	102	5	20
10	552-MAINT. OF STRUCTURES	E552	X552	P10	170		1	128	6	30
11	553-MAINT. OF ELECT. PLT	E553	X553	E10	169		1	130	6	32
12	554-MAINT. OF HYSC. PLT	E554	X554	E10	127		1	98	5	24
13	TOTAL OTHER POWER-MAINT	E08			600		4	459	21	96
OTHER POWER SUPPLY EXPENSE										
14	555-PURCHASED POWER									
	CAPACITY	E555D	X555D	D10	0		0	0	0	0
	ENERGY									
15	BASE COSTS	E555EA			-22,401		-149	-17,224	-796	-4,231
16	RECOVERABLE COSTS	E555EB			0		0	0	0	0
17	TOTAL ENERGY	E555E			-22,401		-149	-17,224	-796	-4,231
18	TOTAL ACCOUNT 555				-22,401		-149	-17,224	-796	-4,231
19	556-SYS CON & LOAD DISP.	E556	X556	D10	2,890		24	2,197	99	304
20	557-OTHER EXPENSES									
	DEFERRED FUEL COSTS	E557A	X557A	E11MEC	0		0	0	0	0
21	OTHER	E557B	X557B	E10	3,391		23	2,607	121	640
22	TOTAL ACCOUNT 557	E557			3,391		23	2,607	121	640
23	TOTAL OTHER POWER SUPPLY	E09			-16,120		-126	-15,620	-877	-3,289
24	TOTAL PRODUCTION EXPENSE	E100			1,240,208		8,712	951,404	43,763	213,661

PA, PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL CLASSES	TOTAL STREET LIGHTING	
				OUT	IN	ALLOC				
TRANSMISSION EXPENSE										
OPERATION										
1	560-SUPV & ENGINEERING	E560	X560	75600	208,276	210	208,066	64,728	141,468	1,871
2	561-LOAD DISPATCHING	E561	X561	D10	501,821	594	501,227	183,158	318,069	2,703
3	562-STATION EXPENSES	E562	X562	P15	15,523	516	15,007	184,152	366,220	2,703
4	563-OVERHEAD LINES	E563	X563	P35	490,245	430	489,815	146,088	343,727	4,704
5	564-UNDERGROUND LINES	E564	X564	P35	11,574	12	11,562	3,429	7,800	1,05
6	565-TRANS BY OTHERS	E565	X565	D10	9,078,563	9,264	9,069,299	2,061,999	6,124,562	82,738
7	566-MISCELLANEOUS	E566	X566	P15	53,559	53	53,506	16,336	37,170	4,72
8	567-RENTS	E567	X567	D10	524,280	535	523,745	166,278	357,467	4,778
9	TOTAL OPERATIONS	E21			11,463,963	11,652	11,452,311	3,599,751	7,748,496	104,065
MAINTENANCE										
10	568-SUPV & ENGINEERING	E568	X568	75680	91,487	91	91,396	27,384	62,604	809
11	569-MAINT OF STRUCTURES	E569	X569	P35	62,396	62	62,334	19,273	43,061	557
12	570-MAINT OF STATION EQUIP	E570	X570	P35	564,138	564	563,574	174,250	389,324	5,037
13	571-MAINT OF OVERHEAD LINE	E571	X571	P35	1,422,645	1,563	1,421,082	420,389	980,693	12,170
14	572-MAINT OF UNDERGRD LINE	E572	X572	P35	104,008	106	103,902	32,788	70,114	948
15	573-MISCELLANEOUS	E573	X573	P15	0	0	0	0	0	0
16	TOTAL MAINTENANCE	E22			2,244,674	2,186	2,242,488	675,284	1,547,683	19,521
17	TOTAL TRANSMISSION EXPENSE	E200			13,708,637	13,838	13,694,799	4,275,035	9,296,178	123,586
DISTRIBUTION EXPENSE										
OPERATION										
18	580-SUPV & ENGINEERING	E580	X580	75800	1,063,499	550	1,062,949	770,576	1,019,674	72,698
19	581-LOAD DISPATCHING	E581	X581	D10	460,740	470	459,270	136,892	322,378	5,124
20	582-STATION EXPENSE	E582	X582	P30	3,412	1,421	1,991	1,098,855	2,368,702	36,950
21	583-OVERHEAD LINE EXPENSE	E583	X583	P30	1,419,569	277	1,419,292	420,851	998,441	10,770
22	584-UNDERGROUND LINE EXPENSE	E584	X584	P30	555,539	161	555,378	118,864	418,722	5,000
23	585-ST LIGHTING & SIGNAL	E585	X585	P30	500,112	0	500,112	0	500,112	0
24	586-METER EXPENSE	E586	X586	P30	1,621,018	137	1,620,881	747,793	873,088	0
25	587-CUS INSTALL EXPENSE	E587	X587	P30	2,481,368	232	2,479,136	1,429,525	1,049,611	0
26	588-MISCELLANEOUS	E588	X588	P30	3,020,938	835	3,019,103	1,306,425	1,712,678	169,603
27	589-RENTS	E589	X589	P30	1,085,011	300	1,084,711	407,569	677,142	60,787
28	TOTAL OPERATIONS	E31			16,485,328	4,087	16,480,241	6,693,381	8,834,559	952,493
MAINTENANCE										
29	590-SUPV & ENGINEERING	E590	X590	75900	942,074	242	941,832	478,411	463,421	67,745
30	591-STRUCTURES	E591	X591	P30	369,793	311	369,482	117,983	251,499	2,723
31	592-STATION EQUIPMENT	E592	X592	P30	1,827,430	1,094	1,826,336	573,783	1,252,553	18,264
32	593-OVERHEAD LINES	E593	X593	P30	1,499,730	2,486	1,497,244	430,840	1,066,404	8,000
33	594-UNDERGROUND LINES	E594	X594	P30	1,499,730	0	1,499,730	0	1,499,730	0
34	595-LINE TRANSFORMERS	E595	X595	P30	297,533	0	297,533	0	297,533	0
35	596-ST LIGHTING & SIGNAL	E596	X596	P30	297,533	0	297,533	0	297,533	0
36	597-METERS	E597	X597	P30	686,914	62	686,852	316,708	369,844	0
37	598-MISCELLANEOUS	E598	X598	P30	0	232	0	0	0	0
38	TOTAL MAINTENANCE	E32			19,434,522	4,928	19,429,594	7,498,921	11,930,673	1,514,540
39	TOTAL DISTRIBUTION EXPENSE	E300			35,919,850	9,015	35,910,227	16,663,657	16,710,307	2,317,363

PA PUC 2 SUPP 51 WITH STA ROLLIN
 PERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GR	ALL ELECTRIC RATE GWH	TOTAL SMALL
TRANSMISSION EXPENSE									
OPERATION									
560-SUPV & ENGINEERING	F560	X560	Z5600	4,041	60,687	64,728	53,969	3,796	57,765
561-LOAD DISPATCHING	F561	X561	D10	11,470	171,540	183,010	152,069	10,776	172,845
562-STATION EXPENSES	F562	X562	P15	9,922	149,314	159,236	132,763	9,122	141,885
563-OVERHEAD LINES	F563	X563	P15	9,922	136,015	145,937	121,363	8,524	129,887
564-UNDERGROUND LINES	F564	X564	P15	9,922	136,015	145,937	121,363	8,524	129,887
565-TRANS BY OTHERS	F565	X565	D10	170,970	2,603,019	2,861,949	2,308,329	168,141	2,553,470
566-MISCELLANEOUS	F566	X566	P15	1,920	15,310	17,230	13,751	9,710	14,500
567-RENTS	F567	X567	D10	10,336	154,942	165,278	137,751	9,710	147,461
TOTAL OPERATIONS	F221	X567		225,070	3,374,681	3,599,751	3,080,729	211,442	3,212,191
MAINTENANCE									
568-SUPV & ENGINEERING	F568	X568	Z5680	1,746	26,238	27,984	23,358	1,640	24,998
569-STRUCTURES	F569	X569	P15	1,201	18,072	19,273	16,067	1,128	17,195
570-MAIN OF STATION EQUIP	F570	X570	P15	10,856	163,394	174,250	155,263	10,200	165,463
571-MAIN OF OVERHEAD LINE	F571	X571	P15	26,327	394,662	420,989	352,194	24,733	376,927
572-MAIN OF UNDERGRD LINE	F572	X572	P15	2,050	30,738	32,788	27,327	1,926	29,254
573-MISCELLANEOUS	F573	X573	P15	0	0	0	0	0	0
TOTAL MAINTENANCE	F222			42,180	633,103	675,283	564,167	39,620	603,795
TOTAL TRANSMISSION EXPENSE	F220			267,250	4,007,785	4,275,035	3,644,896	251,070	3,818,966
DISTRIBUTION EXPENSE									
OPERATION									
580-SUPV & ENGINEERING	F580	X580	Z5800	36,749	733,827	770,576	611,051	34,495	645,546
581-LOAD DISPATCHING	F581	X581	D10	9,074	136,016	145,090	120,926	8,524	129,450
582-STATION EXPENSES	F582	X582	P15	63,770	1,034,475	1,098,245	925,203	55,926	981,129
583-OVERHEAD LINES	F583	X583	P15	42,592	849,855	892,447	749,329	48,682	798,011
584-UNDERGROUND LINES	F584	X584	P15	6,429	112,438	118,867	99,772	12,896	112,668
585-ST LIGHTING & SIGNAL	F585	X585	P15	29,872	717,832	747,704	611,051	34,495	645,546
586-METER EXPENSE	F586	X586	CH1	22,229	1,098,832	1,121,061	925,203	55,926	981,129
587-CUS INSTALL EXPENSE	F587	X587	CH1	42,727	1,098,832	1,141,559	925,203	55,926	981,129
588-MISCELLANEOUS	F588	X588	P15	66,968	1,240,327	1,307,295	1,098,832	61,051	1,159,883
589-RENTS	F589	X589	P30	23,747	462,747	486,494	401,810	24,733	426,543
TOTAL OPERATIONS	F31	X589		323,935	6,369,445	6,693,381	5,131,388	294,096	5,425,484
MAINTENANCE									
590-SUPV & ENGINEERING	F590	X590	Z5900	23,214	455,197	478,411	339,849	14,104	353,952
591-STRUCTURES	F591	X591	P15	10,312	167,979	178,291	151,773	10,200	161,973
592-STATION EQUIPMENT	F592	X592	P15	33,319	540,719	574,038	474,354	27,926	501,980
593-OVERHEAD LINES	F593	X593	P15	368,555	7,362,733	7,731,288	6,310,130	374,620	7,105,858
594-UNDERGROUND LINES	F594	X594	P15	18,124	346,911	365,035	308,354	18,682	326,736
595-LINE TRANSFORMERS	F595	X595	P15	9,116	174,454	183,570	151,773	10,200	161,973
596-ST LIGHTING & SIGNAL	F596	X596	P15	0	0	0	0	0	0
597-METERS	F597	X597	P30	12,653	304,052	316,705	262,379	15,720	278,099
598-MISCELLANEOUS	F598	X598	P30	19,917	373,829	393,746	322,373	18,720	371,093
TOTAL MAINTENANCE	F32			495,432	9,694,745	10,190,777	8,224,882	288,263	9,903,515
TOTAL DISTRIBUTION EXPENSE	F300			819,367	16,064,191	16,884,158	13,356,270	582,359	15,328,999

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

					-----GENERAL SERVICE MEDIUM-----			--GENERAL--	
					REGULAR	ELECTRIC	TOTAL	SERVICE	TOTAL
					RATE	RATE	MEDIUM	LARGE	GENERAL
					GL	GLH		RATE	SERVICE
					OUT	IN	ALLOC		
TRANSMISSION EXPENSE									
OPERATION									
1	560-SUPV & ENGINEERING	F560	X560	75600	41,153	5,409	46,562	37,140	143,468
1	561-LOAD DISPATCHING	F561	X561	D10	116,702	1,252	117,954	29,808	147,762
1	562-STATION EXPENSES	F562	X562	P3523	101,457	1,207	102,664	29,808	132,472
1	563-OVERHEAD LINES	F563	X563	P3524	92,356	1,207	93,563	29,808	123,371
1	564-UNDERGROUND LINES	F564	X564	P3524	2,323	1,207	3,530	29,808	33,638
1	565-TRANS BY OTHERS	F565	X565	D10	1,821,013	239,553	2,060,566	1,511,220	6,124,808
1	566-MISCELLANEOUS	F566	X566	P15	10,388	1,366	11,754	29,808	31,562
1	567-RENTS	F567	X567	D10	105,162	13,834	118,996	29,808	148,804
1	TOTAL OPERATIONS	F21			2,290,214	301,248	2,591,463	1,944,861	7,748,495
MAINTENANCE									
2	568-SUPV & ENGINEERING	F568	X568	75600	17,786	2,337	20,123	17,490	62,604
2	569-MAINT OF STRUCTURES	F569	X569	P3523	12,242	1,207	13,449	29,808	42,809
2	570-MAINT OF STATION EQUIP	F570	X570	P3523	110,681	1,207	111,888	29,808	141,696
2	571-MAINT OF OVERHEAD LINE	F571	X571	P3524	26,864	35,237	62,101	308,298	396,299
2	572-MAINT OF UNDERGRD LINE	F572	X572	P3524	20,862	2,744	23,606	17,305	40,911
2	573-MISCELLANEOUS	F573	X573	P15	0	0	0	0	0
2	TOTAL MAINTENANCE	F22			229,436	58,542	287,978	457,991	547,468
2	TOTAL TRANSMISSION EXPENSE	F200			2,719,650	359,790	3,079,441	2,402,852	8,295,963
DISTRIBUTION EXPENSE									
OPERATION									
3	580-SUPV & ENGINEERING	F580	X580	75600	207,550	27,566	235,116	139,012	1,019,674
3	581-LOAD DISPATCHING	F581	X581	D10	12,144	1,207	13,351	29,808	33,159
3	582-STATION EXPENSES	F582	X582	P3523	64,357	1,207	65,564	29,808	95,372
3	583-OVERHEAD LINE EXPENSE	F583	X583	P3524	62,765	1,207	63,972	29,808	93,780
3	584-UNDERGROUND LINE EXP	F584	X584	P3524	157,086	27,229	184,315	37,246	221,561
3	585-ST LIGHTING & SIGNAL	F585	X585	P3524	0	0	0	0	0
3	586-METER EXPENSE	F586	X586	P3524	69,092	11,670	80,762	17,786	98,548
3	587-CUS INSTALL EXPENSE	F587	X587	P3524	105,764	17,864	123,628	27,230	150,858
3	588-MISCELLANEOUS	F588	X588	P3524	405,208	46,337	451,545	212,418	1,563,963
3	589-RENTS	F589	X589	P3524	145,715	20,713	166,428	78,349	244,777
3	TOTAL OPERATIONS	F301			1,888,955	249,702	2,138,657	1,278,419	8,834,559
MAINTENANCE									
4	590-SUPV & ENGINEERING	F590	X590	75900	85,088	10,994	96,082	45,651	141,733
4	591-STRUCTURES	F591	X591	P3523	104,248	1,207	105,455	29,808	135,263
4	592-STATION EQUIPMENT	F592	X592	P3523	236,072	1,207	237,279	29,808	267,087
4	593-OVERHEAD LINES	F593	X593	P3524	243,712	1,207	244,919	29,808	274,727
4	594-UNDERGROUND LINES	F594	X594	P3524	44,331	1,207	45,538	29,808	75,346
4	595-LINE TRANSFORMERS	F595	X595	P3524	57,535	10,744	68,279	7,822	76,101
4	596-ST LIGHTING & SIGNAL	F596	X596	P3524	29,260	3,943	33,203	7,533	40,736
4	597-METERS	F597	X597	P3524	1,322,317	1,207	1,323,524	64,077	1,387,601
4	598-MISCELLANEOUS	F598	X598	P3524	728,664	1,207	729,871	29,808	759,679
4	TOTAL MAINTENANCE	F302			1,720,964	228,862	1,949,826	812,162	2,761,988
4	TOTAL DISTRIBUTION EXPENSE	F300			3,609,919	478,564	4,088,483	2,885,041	11,601,547

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD 1 TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1980

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	STREET LIGHTING----- OUTSIDE PITTSBURGH MULTIPLE RATE SH	HIGHWAY RATE SH	TRAFFIC SIGNALS	
	OUT	IN	ALLOC						
TRANSMISSION EXPENSE									
OPERATION									
1	560-SUPV & ENGINEERING	E560	X560	Z5600	981	8	745	34	103
2	561-LOAD DISPATCHING	E561	X561	D10	2,779	28	1,112	32	383
3	562-STATION EXPENSES	E562	X562	P35223	2,413	30	2,842	84	563
4	563-OVERHEAD LINES	E563	X563	P35222	2,198	19	1,877	72	232
5	564-UNDERGROUND LINES	E564	X564	P35278	55	0	45	2	4
6	565-TRANS BY OTHERS	E565	X565	D10	43,361	367	32,954	1,484	4,567
7	566-MISCELLANEOUS	E566	X566	D10	2,400	2	1,008	0	264
8	567-RENTS	E567	X567	D10	2,604	21	1,808	0	264
9	TOTAL OPERATIONS	E221			54,539	461	41,455	1,866	5,743
MAINTENANCE									
10	568-SUPV & ENGINEERING	E568	X568	Z5600	424	9	322	15	95
11	569-MAINT OF STRUCTURES	E569	X569	P35223	292	2	223	10	31
12	570-MAINT OF STATION EQUIP	E570	X570	P35223	2,640	22	2,007	40	277
13	571-MAINT OF OVERHEAD LINE	E571	X571	P35276	6,370	54	4,848	210	672
14	572-MAINT OF UNDERGRD LINE	E572	X572	P35278	497	4	370	17	52
15	573-MISCELLANEOUS	E573	X573	P15	0	0	0	0	0
16	TOTAL MAINTENANCE	E222			10,232	87	7,777	350	1,076
17	TOTAL TRANSMISSION EXPENSE	E200			64,771	548	49,232	2,216	6,819
DISTRIBUTION EXPENSE									
OPERATION									
18	580-SUPV & ENGINEERING	E580	X580	Z5800	31,746	423	30,714	934	882
19	581-LOAD DISPATCHING	E581	X581	D10	2,198	19	1,877	72	232
20	582-STATION EXPENSES	E582	X582	P3612	17,749	193	15,158	660	1,591
21	583-OVERHEAD LINE EXPENSE	E583	X583	P04	35,881	686	66,319	711	2,181
22	584-UNDERGROUND LINE EXP	E584	X584	P3667	2,109	21	3,369	79	203
23	585-ST LIGHTING & SIGNAL	E585	X585	P110	276,135	1,841	212,317	9,816	800
24	586-METER EXPENSE	E586	X586	P370	0	0	0	0	0
25	587-CUS INSTALL EXPENSE	E587	X587	CW1	0	0	0	0	0
26	588-MISCELLANEOUS	E588	X588	P30	53,306	1,526	111,424	879	2,550
27	589-RENTS	E589	X589	P30	19,160	549	40,049	316	916
28	TOTAL OPERATIONS	E31			436,204	5,250	489,018	13,379	8,554
MAINTENANCE									
29	590-SUPV & ENGINEERING	E590	X590	Z5900	15,321	479	49,633	1,293	1,018
30	591-STRUCTURES	E591	X591	P3612	2,876	31	2,457	42	230
31	592-STATION EQUIPMENT	E592	X592	P3612	9,273	101	7,457	276	831
32	593-OVERHEAD LINES	E593	X593	P04	293,499	5,941	574,503	6,163	18,820
33	594-UNDERGROUND LINES	E594	X594	P3667	5,946	61	9,489	153	356
34	595-LINE TRANSFORMERS	E595	X595	P110	445	4	700	123	156
35	596-ST LIGHTING & SIGNAL	E596	X596	P370	0	0	0	0	0
36	597-METERS	E597	X597	P370	0	0	0	0	0
37	598-MISCELLANEOUS	E598	X598	P30	16,070	460	33,591	266	767
38	TOTAL MAINTENANCE	E32			313,371	9,260	962,374	21,862	22,767
39	TOTAL DISTRIBUTION EXPENSE	E300			749,575	14,764	1,451,392	34,964	31,221

PA. PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

	OUT	IN	ALLOC	TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
CUSTOMER ACCOUNTING EXPENSE									
901-SUPERV & ENGINEERING	E901	X901	Z9010	22,789,922	10	22,789,912	18,609,278	96,745	4,008
902-905 ALL OTHER	E9025	X9025	CW2	22,166,387	293	22,166,094	18,314,110	2,714,813	132,170
TOTAL CUSTOMER ACCT. EXP	E41			22,956,309	304	22,956,006	18,923,389	2,811,558	142,058
CUSTOMER SERV. & INCON. EXPENSE									
907-SUPERV & ENGINEERING	E907	X907	Z907	180,934	1	180,933	187,009	70,463	3,380
908-910 ALL OTHER	E9080	X9080	CW2A	1,305,267	10	1,305,257	772,546	598,326	24,346
TOTAL CUST. SERVICE EXP.	E41A			1,486,201	11	1,486,190	879,635	678,789	27,726
SALES EXPENSE									
911-SUPERV & ENGINEERING	E911	X911	Z9110	146,235	129	146,106	41,762	183,102	1,235
912-915 ALL OTHER	E9126	X9126	E110	6,341,800	0	6,341,800	1,813,037	4,528,223	53,599
TOTAL SALES EXPENSE	E42			6,488,035	129	6,487,906	1,854,807	4,678,345	54,834
ADMINISTRATION & GENERAL EXPENSE									
920-ADMIN & GEN SAL	E920	X920	LABORA	15,683,454	7,833	15,675,621	6,743,829	8,610,217	311,574
921-OFFICE SUPPLIES	E921	X921	LABORA	1,789,041	4,957	1,784,084	2,219,687	3,741,087	122,820
922-AIDM. EXP. TRANSF.-CR	E922	X922	LABORA	-1,789,041	-4,957	-1,784,084	-2,219,687	-3,741,087	-122,820
923-OUTSIDE SERVICES	E923	X923	E00PDT	3,511,716	2,799	3,508,917	1,197,802	2,888,178	78,893
924-PROPERTY INSURANCE	E924	X924	NTPLT	2,932,856	5,003	2,927,853	2,013,706	2,888,178	108,743
925-INJURIES & DAMAGES	E925	X925	LABORA	2,598,004	6,018	2,591,986	2,272,706	2,888,178	273,689
926-PENSIONS & BENEFITS	E926	X926	LABORA	13,669,310	8,549	13,660,761	5,878,755	7,508,569	273,689
928-REG. COMMISSION EXP.									
STATE	E928A	X928A	R00A	2,018,743	0	2,018,743	730,740	1,251,185	36,810
FEDERAL	E928B	X928B	PT528	0	0	0	0	0	0
TOTAL REG. COMMISSION EXP.	E928			2,018,743	0	2,018,743	730,740	1,251,185	36,810
929-DUPPLICATE CHARGES-CR	E929	X929	E10	-1,006,000	-889	-1,005,111	-287,345	-1,251,185	-36,810
930-MISC. GENERAL EXP.									
PRODUCTION COMPONENT	E930P	X930P	E12	7,953,374	7,466	7,945,908	2,366,618	5,509,989	69,303
NET PLANT COMPONENT	E930N	X930N	NTPLT	2,813,823	4,227	2,809,596	2,242,367	1,886,716	82,295
OTHER	E9300	X9300	E00PDT	1,418,023	1,227	1,416,796	824,367	1,886,716	82,295
TOTAL MISC. GENERAL EXP.	E930			13,185,220	11,726	13,173,494	4,146,852	8,554,078	193,503
931-RENTS	E931	X931	NTPLT	5,683,617	4,756	5,678,861	1,901,576	3,554,078	102,709
932-MAINTENANCE	E932	X932	P40	3,085,588	1,590	3,084,000	1,467,742	1,552,863	93,593
TOTAL ADMIN & GEN EXPENSES	E400			76,043,074	52,681	76,090,393	50,309,769	45,018,788	1,469,846
TOTAL OPERATION & MAINT. EXP E00				444,376,116	339,870	444,036,246	157,700,395	279,743,651	6,592,200

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

-----RESIDENTIAL CLASS CUSTOMERS-----GENERAL SERVICE SMALL-----

				ALL ELECTRIC RM	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMR	TOTAL SMALL
	OUT	IN	ALLOC						
1									
2									
3									
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27									
28									

PA PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

				-----GENERAL SERVICE MEDIUM-----			---GENERAL---	
				REGULAR	ELECTRIC	TOTAL	SERVICE	TOTAL
				RATE	RATE	MEDIUM	LARGE	GENERAL
				GL	GLH		RATE	SERVICE
							L	
OUT	IN	ALLOC						
CUSTOMER ACCOUNTING EXPENSE								
1			901	X901	Z9010	3,667		
2			902	X902	CW2	390		
3			902	X9025		10,449	250	96,745
4			902			106,563	7,259	2,611,858
TOTAL CUSTOMER ACCT. EXP								
5			907	X907	Z907	792		
6			907	X9080	CW2A	118	44	70,463
7			908			5,771	312	608,252
8			908			6,503	328	678,789
TOTAL CUST. SERVICE EXP.								
9			911	X911	Z9110	32,546		
10			912	X9126	E110	5,336	20,730	103,102
11			912			1,445,229	1,275,860	4,878,545
TOTAL SALES EXPENSE								
ADMINISTRATION & GENERAL EXPENSE								
12			920	X920	LABORA	2,336,343	1,899,527	8,618,217
13			921	X921	LABORA	1,011,473	822,363	3,731,087
14			922	X922	LABORA	183,143	-158,981	-675,670
15			923	X923	E00PDT	648,131	534,436	2,235,173
16			924	X924	NTPLT	1,112,511	888,449	3,885,804
17			925	X925	LABORA	1,429,814	1,162,487	5,274,245
18			926	X926	LABORA	2,035,941	1,652,430	7,508,367
TOTAL REG. COMMISSION EXP.								
19			928A	X928A	R00A	369,291	273,130	1,251,185
20			928B	PT528		0	0	0
TOTAL REG. COMMISSION EXP.								
21			929	X929	E10	-223,893	-197,645	-789,272
930-MISC. GENERAL EXP.								
22			930P	X930P	E12	1,699,674	1,466,189	5,502,982
23			930N	X930N	NTPLT	527,642	421,634	1,885,013
24			930O	X930O	E00PDT	446,283	327,857	1,552,073
25			931	X931	NTPLT	2,673,599	2,255,614	8,854,078
26			932	X932	P40	1,050,773	830,865	3,224,804
27			932			395,321	280,728	1,222,863
TOTAL ADMIN & GEN EXPENSES								
28			E00			12,656,161	10,262,632	45,018,780
TOTAL OPERATION & MAINT. EXP E00								
						83,278,405	70,860,281	279,743,651

PA, PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 5
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RLN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 OPERATION & MAINTENANCE EXPENSE

				STREET LIGHTING					
				INSIDE	OUTSIDE	PITTSBURGH			
				PITTSBURGH	SERIES	MULTIPLE	HIGHWAY	TRAFFIC	
				RATE	RATE	RATE	RATE	SIGNALS	
				SE	SR	SH	SH		
	OUT	IN	ALLOC						
1	CUSTOMER ACCOUNTING EXPENSE								
2	901-SUPERV & ENGINEERING	E901	X901	Z9010	2	21	1,764	19	3,082
3	902-905 ALL OTHER	E9025	X9025	CM2	54	585	43,513	50	3,082
4	TOTAL CUSTOMER ACCT. EXP	E41			56	606	45,277	69	89,572
5	CUSTOMER SERV. & INFOR. EXPENSE								
6	907-SUPERV & ENGINEERING	E907	X907	Z907	1	15	1,138	14	2,212
7	908-910 ALL OTHER	E9080	X9080	CM2A	10	109	8,209	44	12,618
8	TOTAL CUST. SERVICE EXP.	E41A			11	124	9,347	113	18,171
9	SALES EXPENSE								
10	911-SUPERV & ENGINEERING	E911	X911	Z9110	617	4	975	22	117
11	912-916 ALL OTHER	E9126	X9126	E11D	29,800	179	20,606	96	6,812
12	TOTAL SALES EXPENSE	E42			29,417	183	21,681	98	8,199
13	ADMINISTRATION & GENERAL EXPENSE								
14	920-ADMIN & GEN EXP	E920	X920	LABORA	100,169	1,787	175,798	4,995	20,826
15	921-OFFICE SUPPLIES	E921	X921	LABORA	46,040	774	76,100	2,162	4,016
16	922-ADM. EXP. TRANS. -CR	E922	X922	LABORA	-8,479	-140	-13,781	-392	-1,638
17	923-OUTSIDE SERVICES	E923	X923	LABORA	29,964	431	42,509	1,220	3,413
18	924-PROPERTY INSURANCE	E924	X924	E00PDT	42,845	769	60,540	1,111	8,247
19	925-INJURIES & DAMAGES	E925	X925	NTPLT	66,198	1,094	107,566	3,067	13,746
20	926-PENSIONERS & BENEFITS	E926	X926	LABORA	94,913	1,590	154,748	4,389	18,678
21	928-REG. COMMISSION EXP.	E928A	X928A	R00A	9,475	144	24,272	460	2,468
22	929-DUP. REG. COMMISSION EXP.	E929B	X929B	P152B	0	0	0	0	0
23	930-DUP. LIC. CHARGES -CR	E929	X929	E10	-9,475	144	24,272	460	2,468
24	930-MISC. GENERAL EXP.	E929	X929	E10	-4,247	-28	-3,266	-181	-802
25	PRODUCTION COMPONENT	E930P	X930P	E12	35,356	263	27,050	1,237	5,398
26	NET PLANT COMPONENT	E930N	X930N	NTPLT	20,321	309	20,918	527	1,744
27	OTHER	E930O	X930O	E00PDT	20,832	266	24,628	840	1,606
28	TOTAL MISC. GENERAL EXP.	E430	X430		76,308	626	84,196	2,604	8,808
29	931-RENTS	E931	X931	NTPLT	40,467	727	20,713	1,050	3,973
30	932-MAINTENANCE	E932	X932	P40	30,106	787	20,135	591	3,973
31	TOTAL ADMIN & GEN EXPENSES	E400			532,548	8,857	824,385	21,886	83,049
32	TOTAL OPERATION & MAINT. EXP	E00			2,644,727	33,813	3,362,459	103,525	447,676

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

BASE RATE REVENUES

ITEM NO. DIC DR-1C

OTHER EXPENSES

TOTAL
 DUQUESNE
 LIGHT
 COMPANY

--BUSINESS SUBJECT TO--
 FERC JURIS. PA. PUC JURIS.

TOTAL
 RESIDENTIAL
 CLASS

TOTAL
 GENERAL
 CLASSES

TOTAL
 STREET
 LIGHTING

OUT IN ALLOC

DEPRECIATION EXPENSE

1	PRODUCTION PLANT									
2	STEAM PRODUCTION 311-316	03116	0D3116	P3116	24,921,359	24,778	24,896,581	7,715,436	16,957,218	223,936
3	NUCLEAR PRODUCTION 321-325	03215	0D3215	P3215	55,210,815	55,500	55,125,415	17,433,813	37,232,233	492,673
4	OTHER PRODUCTION 341-346	03416	0D3416	P3416	425,317	311	425,006	143,113	291,769	2,893
	TOTAL PRODUCTION	DP			80,557,651	80,710	80,476,941	25,172,363	54,677,106	726,693
5	TRANSMISSION PLANT									
6	SUBSTATIONS 322-323	03223	0D3223	P3223	3,649,003	3,649	3,645,354	1,127,097	2,485,678	32,578
7	OVERHEAD LINES 324-356	03248	0D3248	P3248	1,918,823	1,830	1,917,000	288,500	1,239,499	18,108
8	UNDERGROUND LINES 357-358	03359	0D3359	P3359	915,132	934	914,200	288,500	617,700	8,340
9	ROADS & TRAILS	DT			0	0	0	0	0	0
	TOTAL TRANSMISSION				6,481,180	6,419	6,474,761	1,982,886	4,434,556	57,319
10	DISTRIBUTION PLANT									
11	SUBSTATIONS 361-362	03612	0D3612	P3612	4,524,419	2,486	4,521,933	1,420,826	3,055,493	45,614
12	OVERHEAD LINES 363-365	03645	0D3645	P3645	6,524,229	1,478	6,522,750	3,889,891	2,632,859	551,081
13	UNDERGROUND LINES 366-367	03667	0D3667	P3667	2,439,507	756	2,438,750	1,420,826	1,017,924	38,328
14	LINE TRANSFORMERS 368	03668	0D3668	P3668	2,004,933	0	2,004,933	1,303,648	1,447,387	53,897
15	SERVICES 369	03669	0D3669	P3669	923,150	0	923,150	768,032	152,878	2,240
16	METERS 370	03700	0D3700	P3700	1,278,290	116	1,278,174	589,613	688,561	0
17	INSTALL CUST. PREMISES 371	03711	0D3711	P3711	1,136	0	1,136	0	1,136	0
18	STREET LIGHTING 373	03733	0D3733	P3733	908,246	0	908,246	0	908,246	0
	TOTAL DISTRIBUTION	DD			19,397,910	4,816	19,393,094	8,513,168	9,380,638	1,679,404
19	GENERAL PLANT									
20	STRUCTURES 390	03900	0D3900	P3900	563,413	243	563,170	251,503	291,621	21,246
21	OFFICE EQUIPMENT 391	03911	0D3911	P3911	538,516	231	538,285	237,910	277,181	20,124
22	TRANSPORTATION EQUIP. 392	03922	0D3922	P3922	-1,033,946	-462	-1,033,484	-436,173	-554,479	-42,836
23	STORES EQUIPMENT 393	03933	0D3933	P3933	43,408	19	43,389	17,427	29,022	1,339
24	TOOL & SHOP EQUIPMENT 394	03944	0D3944	P3944	170,381	76	170,305	88,817	83,443	7,544
25	LABORATORY EQUIPMENT 395	03955	0D3955	P3955	121,725	26	121,699	63,738	67,442	379
26	POWER EQUIPMENT	03966	0D3966	P3966	-105,415	-80	-105,335	-55,597	-67,678	-2,150
27	COMMUNICATION EQUIPMENT 397	03977	0D3977	P3977	2,994,024	1,418	2,992,606	1,613,285	1,318,872	57,328
28	MISCELLANEOUS EQUIPMENT 398	03988	0D3988	P3988	6,923	3	6,920	3,876	3,044	261
	TOTAL GENERAL	DG			3,296,029	1,466	3,294,563	1,778,786	1,451,853	64,004
29	TOTAL DEPRECIATION EXPENSE	DEPEXP			109,732,770	93,412	109,639,358	37,347,714	69,864,045	2,427,598

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OTHER EXPENSES

-----RESIDENTIAL CLASS CUSTOMERS-----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
DEPRECIATION EXPENSE									
1 PRODUCTION PLANT									
2 STEAM PRODUCTION 311-316	031116	0031116	P31116	531,451	7,183,985	7,715,436	6,368,663	497,756	6,859,419
3 NUCLEAR PRODUCTION 321-325	032115	0032115	P32115	1,140,024	16,083,990	17,224,014	14,265,718	1,069,046	15,334,766
4 OTHER PRODUCTION 341-346	034116	0034116	P34116	8,553	124,969	133,522	139,986	8,029	142,015
5 TOTAL PRODUCTION	DP			1,680,028	23,392,934	25,072,963	20,737,358	1,574,831	22,312,189
6 TRANSMISSION PLANT									
7 SUBSTATIONS 352-353	035223	0035223	P35223	70,220	1,056,877	1,127,097	939,601	65,976	1,005,577
8 OVERHEAD LINES 354-356	035216	0035216	P35216	35,472	271,425	306,897	279,421	12,323	287,543
9 UNDERGROUND LINES 357-358	035278	0035278	P35278	18,042	270,458	288,500	240,460	16,949	257,343
10 ROADS & TRAILS 359	035259	0035259	P35259	4	58	62	1	4	22
11 TOTAL TRANSMISSION	DT			123,738	1,859,148	1,982,866	1,654,593	116,253	1,770,846
12 DISTRIBUTION PLANT									
13 SUBSTATIONS 361-362	036112	0036112	P36112	82,501	1,338,325	1,420,826	1,197,216	72,352	1,269,567
14 OVERHEAD LINES 363-365	036112	0036112	P36112	100,002	1,000,000	1,100,000	1,000,000	0	1,000,000
15 UNDERGROUND LINES 366-367	036112	0036112	P36112	29,000	1,000,000	1,029,000	1,000,000	0	1,000,000
16 LINE TRANSFORMERS 368	036112	0036112	P36112	60,772	1,000,000	1,060,772	1,000,000	0	1,000,000
17 SERVICES 369	036112	0036112	P36112	33,000	1,000,000	1,033,000	1,000,000	0	1,000,000
18 METER 370	036112	0036112	P36112	23,556	1,000,000	1,023,556	1,000,000	0	1,000,000
19 INSTALL CUST. PREMISES 371	036112	0036112	P36112	0	0	0	0	0	0
20 STREET LIGHTING 373	036112	0036112	P36112	0	0	0	0	0	0
21 TOTAL DISTRIBUTION	DD			426,365	8,086,795	8,513,160	5,121,942	322,699	5,444,641
22 GENERAL PLANT									
23 STRUCTURES 390	0390	00390	P390	13,684	236,619	250,303	143,340	9,253	152,593
24 TRANSPORTATION EQUIP. 391	0390	00390	P390	13,007	224,043	237,050	139,242	8,595	145,637
25 STORES EQUIPMENT 392	0390	00390	P390	23,546	412,727	436,273	249,188	15,500	264,788
26 TOOL & SHOP EQUIPMENT 393	0390	00390	P390	2,000	1,000,000	1,002,000	1,000,000	0	1,000,000
27 LABORATORY EQUIPMENT 394	0390	00390	P390	3,000	1,000,000	1,003,000	1,000,000	0	1,000,000
28 POWER EQUIPMENT 395	0390	00390	P390	2,000	1,000,000	1,002,000	1,000,000	0	1,000,000
29 COMMUNICATION EQUIPMENT 397	0390	00390	P390	97,000	1,621,000	1,718,000	621,000	41,000	662,000
30 MISCELLANEOUS EQUIPMENT 398	0390	00390	P390	100	2,000	2,100	1,000	100	1,100
31 TOTAL GENERAL	DG			105,287	1,673,419	1,778,706	716,877	47,082	763,959
32 TOTAL DEPRECIATION EXPENSE	DEPEXP			2,335,418	35,012,296	37,347,714	28,230,771	2,860,864	30,291,635

PA. PUC 2 SUPP \$1 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

PLNH 0081

ITEM NO. DIC DR-1C

				BASE RATE REVENUES		OTHER EXPENSES			
				-----GENERAL SERVICE MEDIUM-----		--GENERAL--			
				REGULAR	ALL	TOTAL	GENERAL	TOTAL	
				RATE	ELECTRIC	MEDIUM	SERVICE	GENERAL	
				GL	RATE		LARGE	SERVICE	
					GLH		RATE		
OUT	IN	ALLOC							
DEPRECIATION EXPENSE									
1									
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PA PUC 2 SUPP 51 WITH STA ROLLIN
FERC 2 PRESENT

PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 6
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OTHER EXPENSES

			STREET LIGHTING-----					TRAFFIC	
			INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	SIGNALS		
	OUT	IN	ALLOC						
DEPRECIATION EXPENSE									
1	PRODUCTION PLANT								
2	STEAM PRODUCTION 311-316	DP3116	DP3116	P3116	116,393	948	88,646	4,009	13,939
3	NUCLEAR PRODUCTION 321-325	DP3215	DP3215	P3215	260,312	2,155	198,089	8,941	29,876
4	OTHER PRODUCTION 341-346	DP3416	DP3416	P3416	2,021	17	1,537	88	88
	TOTAL PRODUCTION	DP			378,726	3,120	288,272	13,020	43,958
5	TRANSMISSION PLANT								
6	SUBSTATIONS 352-353	DP3523	DP3523	P3523	17,079	145	12,981	584	1,790
7	OVERHEAD LINES 354-356	DP3523	DP3523	P3523	2,594	37	3,223	150	468
8	UNDERGROUND LINES 357-358	DP3578	DP3578	P3578	4,371	0	3,323	150	468
9	ROADS & TRAILS 359	DP359	DP359	P359	0	0	0	0	0
	TOTAL TRANSMISSION	DT			30,045	254	22,836	1,028	3,156
10	DISTRIBUTION PLANT								
11	SUBSTATIONS 361-362	DP3612	DP3612	P3612	22,962	250	19,611	733	2,059
12	OVERHEAD LINES 364-365	DP3645	DP3645	P3645	180,743	3,859	351,791	3,795	9,034
13	UNDERGROUND LINES 366-367	DP3667	DP3667	P3667	9,609	98	15,334	361	922
14	LYNE TRANSFORMERS 368	DP368	DP368	P368	3,150	27	47,425	940	2,324
15	SERVICES 369	DP369	DP369	P369	0	0	0	0	0
16	METERS 370	DP370	DP370	P370	0	0	0	0	0
17	INSTALL CUST PREMISES 371	DP371	DP371	P371	0	0	0	0	0
18	STREET LIGHTING 373	DP373	DP373	P373	270,191	12,078	617,977	0	0
	TOTAL DISTRIBUTION	DD			406,655	16,112	1,054,137	5,829	16,671
19	GENERAL PLANT								
20	STRUCTURES 390	DP390	DP390	P390	6,836	184	13,512	126	687
21	OFFICE EQUIPMENT 391	DP391	DP391	P391	6,498	174	12,843	126	686
22	TRANSPORTATION EQUIP. 392	DP392	DP392	P392	-13,851	-373	-27,422	-252	-936
23	TOOL & SHOP EQUIPMENT 393	DP393	DP393	P393	629	17	1,229	11	38
24	LABORATORY EQUIPMENT 394	DP394	DP394	P394	2,445	66	4,857	44	132
25	POWER EQUIPMENT 396	DP396	DP396	P396	147	3	213	4	12
26	COMMUNICATION EQUIPMENT 397	DP397	DP397	P397	-147	-15	-1,154	-20	-64
27	MISCELLANEOUS EQUIPMENT 398	DP398	DP398	P398	18,174	433	32,854	427	5,440
28	TOTAL GENERAL	DG			20,165	492	37,118	461	5,768
29	TOTAL DEPRECIATION EXPENSE	DEPEXP			915,591	19,978	1,402,363	20,338	69,329

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

				BASE RATE REVENUES			OTHER EXPENSES			ITEM NO.	DIC DR-1C
				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS FERC JURIS.	SUBJECT TO-- PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET AREA LIGHTING		
				OUT	IN	ALLOC					
TAXES OTHER THAN INCOME											
PAYROLL TAXES											
1	FEDERAL	TPF	STPF	LABOR	7,955,599	4,976	7,950,623	3,421,461	4,369,903	159,259	
2	PENNSYLVANIA	TPP	STPP	LABOR	252,000	158	251,842	108,378	134,420	6,022	
3	OTHER STATES	TPW	STPW	LABOR	1,226,000	767	1,225,233	527,265	733,422	22,223	
4	TOTAL PAYROLL TAXES	TPAY			9,433,599	5,900	9,427,699	4,057,104	5,181,745	188,504	
PENNSYLVANIA REAL ESTATE											
5	PRODUCTION	TPRP	STPRP	P10	8,002,972	0	8,002,972	2,493,819	5,436,860	72,294	
6	TRANSMISSION	TPRT	STPRT	P15	0	0	0	0	0	0	
7	DISTRIBUTION	TPRD	STPRD	P30PUR	0	0	0	0	0	0	
8	GENERAL	TPRG	STPRG	P40	0	0	0	0	0	0	
9	TOTAL PA. REAL ESTATE	TPREAL			8,002,972	0	8,002,972	2,493,819	5,436,860	72,294	
PENNSYLVANIA GROSS RECEIPTS											
10	BASE REVENUES-ACT	SAVGR1	TPGR1		36,348,259	24,354	36,323,905	12,992,304	22,689,801	641,801	
11	ADJ FOR FERC RATE INCR	GRFRC1			0	0	0	0	0	0	
12	ADJ-PRES&PROP RATES - BASE	GRPAP1			10,548,035	0	10,548,035	3,760,177	6,373,790	214,056	
13	TOTAL BASE REV	TPGR1			46,896,294	24,354	46,871,940	16,952,501	29,063,581	855,858	
14	TOTAL ECR	TPGR2	STPGR2 NEC		0	0	0	0	0	0	
15	RIDER 10-ACTUAL	SAVGR3	TPGR3		0	0	0	0	0	0	
16	ADJ-PRES&PROP RATES-RIDR 10	GRPAP3			0	0	0	0	0	0	
17	TOTAL RIDER 10	TPGR3			0	0	0	0	0	0	
18	TOTAL GROSS RECEIPTS TAX	TPGR03			46,896,294	24,354	46,871,940	16,952,501	29,063,581	855,858	
PENNSYLVANIA CAPITAL STOCK											
19	BASE RATES	TPCS1			9,275,472	7,655	9,267,817	3,181,606	5,901,902	184,309	
20	RIDER 10	TPCS2	STPCS2 P00		0	0	0	0	0	0	
21	TOTAL PA. CAPITAL STOCK TAX	TPCS			9,275,472	7,655	9,267,817	3,181,606	5,901,902	184,309	

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & ARE - OTHERS & SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OTHER EXPENSES

-----RESIDENTIAL CLASS CUSTOMERS-----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
TAXES OTHER THAN INCOME									
1 PAYROLL TAXES									
2 FEDERAL	TPF	STPF	LABOR	218,948	3,202,514	3,421,461	1,996,797	145,315	2,052,112
3 PENNSYLVANIA	TPP	STPP	LABOR	6,935	101,442	108,378	60,399	4,503	65,002
4 OTHER STATES	TPWV	STPWV	LABOR	33,741	493,524	527,265	293,046	22,399	315,445
5 TOTAL PAYROLL TAXES	TPAY			259,624	3,797,480	4,057,104	2,261,044	172,312	2,433,356
6 PENNSYLVANIA REAL ESTATE									
7 PRODUCTION	TPRP	STPRP	P10	166,940	2,326,879	2,493,819	2,062,817	156,491	2,219,308
8 TRANSMISSION	TPRT	STPRT	P15	0	0	0	0	0	0
9 DISTRIBUTION	TPRD	SIPRD	P30PUR	0	0	0	0	0	0
10 GENERAL	TPRG	STPRG	P40	0	0	0	0	0	0
11 TOTAL PA. REAL ESTATE	TPREAL			166,940	2,326,879	2,493,819	2,062,817	156,491	2,219,308
12 PENNSYLVANIA GROSS RECEIPTS									
13 BASE REVENUES-ACT	SAVGR1	TPGR1		977,343	12,014,961	12,992,304	9,153,981	783,977	9,937,958
14 ADJ FOR FERC RATE INCR	GRFRC1			0	0	0	0	0	0
15 ADJ-PRES&PROP RATES - BASE	GRPAP1			188,259	3,273,938	3,462,197	2,754,583	221,858	2,976,459
16 TOTAL BASE REV	TPGR1			1,163,603	15,288,899	16,454,501	11,908,484	1,005,933	12,914,416
17 TOTAL ECR	TPGR2	STPGR2 NEC		0	0	0	0	0	0
18 RIDER 10-ACTUAL	SAVGR3	TPGR3		0	0	0	0	0	0
19 ADJ-PRES&PROP RATES-RIDR 10	GRPAP3	GRPAP3		0	0	0	0	0	0
20 TOTAL RIDER 10	TPGR3			0	0	0	0	0	0
21 TOTAL GROSS RECEIPTS TAX	TPGROS			1,163,603	15,288,899	16,454,501	11,908,484	1,005,933	12,914,416
22 PENNSYLVANIA CAPITAL STOCK									
23 BASE RATES	TPCS1			196,392	2,985,213	3,181,606	2,406,249	173,980	2,580,229
24 RIDER 10	TPCS2	STPCS2 P00		0	0	0	0	0	0
25 TOTAL PA. CAPITAL STOCK TAX	TPCS			196,392	2,985,213	3,181,606	2,406,249	173,980	2,580,229

PA, PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OTHER EXPENSES

				-----GENERAL SERVICE MEDIUM-----			---GENERAL---	
				REGULAR	ELECTRIC	TOTAL	SERVICE	TOTAL
				RATE	RATE	MEDIUM	LARGE	GENERAL
				GL	GLH		RATE	SERVICE
							L	
	OUT	IN	ALLOC					
TAXES OTHER THAN INCOME								
1 PAYROLL TAXES								
2 FEDERAL	TPF	STPF	LABOR	1,184,927	171,142	1,356,069	961,722	4,369,983
3 PENNSYLVANIA	TPP	STPP	LABOR	17,534	5,421	22,955	30,463	134,420
4 OTHER STATES	TPW	STPW	LABOR	182,603	26,174	208,777	148,286	673,425
5 TOTAL PAYROLL TAXES	TPAY			1,485,063	202,737	1,688,001	1,140,392	5,181,748
6 PENNSYLVANIA REAL ESTATE								
7 PRODUCTION	TPRP	STPRP	P10	1,630,347	222,174	1,852,520	1,365,031	5,436,860
8 TRANSMISSION	TPRT	STPRT	P15	0	0	0	0	0
9 DISTRIBUTION	TPRO	STPRO	P30PUR	0	0	0	0	0
10 GENERAL	TPRG	STPRG	P40	0	0	0	0	0
11 TOTAL PA. REAL ESTATE	TPREAL			1,630,347	222,174	1,852,520	1,365,031	5,436,860
12 PENNSYLVANIA GROSS RECEIPTS								
13 BASE REVENUES-ACT	SAVGR1	TPGR1		6,746,383	986,062	7,732,445	5,019,398	22,689,801
14 ADJ FOR FERC RATE INCR	GRFRCT			0	0	0	0	0
15 ADJ-PRES&PROP RATES - BASE	GRPA1			1,854,526	249,769	2,104,295	1,293,926	6,373,780
16 TOTAL BASE REV	TPGR1			8,600,909	1,235,831	9,836,740	6,312,424	29,063,581
17 TOTAL ECR	TPGR2	STPGR2 NEC		0	0	0	0	0
18 RIDER 10-ACTUAL	SAVGR3	TPGR3		0	0	0	0	0
19 ADJ-PRES&PROP RATES-RIDR 10	GRPA13	GRPA13		0	0	0	0	0
20 TOTAL RIDER 10	TPGR3			0	0	0	0	0
21 TOTAL GROSS RECEIPTS TAX	TPGROS			8,600,909	1,235,831	9,836,740	6,312,424	29,063,581
22 PENNSYLVANIA CAPITAL STOCK								
23 BASE RATES	TPCS1			1,717,730	235,134	1,952,865	1,368,808	5,981,982
24 RIDER 10	TPCS2	STPCS2 P00		0	0	0	0	0
25 TOTAL PA. CAPITAL STOCK TAX	TPCS			1,717,730	235,134	1,952,865	1,368,808	5,981,982

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OTHER EXPENSES

				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	STREET LIGHTING OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
	OUT	IN	ALLOC					
TAXES OTHER THAN INCOME								
PAYROLL TAXES								
1	TPF	STPF	LABOR	55,240	925	90,064	2,508	10,522
2	TFP	STFP	LABOR	1,770	22	2,823	79	1,348
3	TPWV	STPWV	LABOR	8,513	122	12,879	366	1,222
4	TPAY			65,502	1,097	106,796	2,974	12,499
PENNSYLVANIA REAL ESTATE								
5	TPRP	STPRP	P10	37,671	310	28,673	1,295	4,345
6	TPRT	STPRT	P15	0	0	0	0	0
7	TPRD	STPRD	P30PUR	0	0	0	0	0
8	TPRG	STPRG	P40	0	0	0	0	0
9	TPREAL			37,671	310	28,673	1,295	4,345
PENNSYLVANIA GROSS RECEIPTS								
10	SAVGR1	TPGR1		169,587	2,502	417,646	7,965	44,180
11	GRFRC1			0	0	0	0	0
12	GRPAP1			50,774	861	146,531	2,527	13,362
13	TPGR1			220,361	3,363	564,180	10,492	57,462
14	TPGR2	STPGR2	NEC	0	0	0	0	0
15	SAVGR3	TPGR3		0	0	0	0	0
16	GRPAP3	GRPAP3		0	0	0	0	0
17	TPGR3			0	0	0	0	0
18	TPGROS			220,361	3,363	564,180	10,492	57,462
PENNSYLVANIA CAPITAL STOCK								
19	TPCS1			70,936	1,358	104,394	1,763	5,857
20	TPCS2	STPCS2	P00	0	0	0	0	0
21	TPCS			70,936	1,358	104,394	1,763	5,857

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OTHER EXPENSES

TOTAL
DUQUESNE
LIGHT
COMPANY--BUSINESS SUBJECT TO--
FERC JURIS. PA. PUC JURIS.TOTAL
RESIDENTIAL
CLASSTOTAL
GENERAL
SERVICE
CLASSESTOTAL
STREET
& AREA
LIGHTING

OUT IN ALLOC

TAXES OTHER THAN INCOME

1	FED. EXCISE ON INSUR. PREMS	TFIP	FTIP	P00	325,000	268	324,732	111,979	206,795	6,458
2	FED. SUPERFUND TAX	TSOP	FSOP	P10	112,000	112	111,888	34,866	76,012	1,011
3	PENNA. CORPORATE LOANS	TPCL	STPCL	P00	0	0	0	0	0	0
4	PENNA. PUC ASSESSMENT	TPPUC	STPPUC	R00A	1,194,000	0	1,194,000	432,206	740,022	21,772
5	PA. GROSS INS. PREM.	TPGIP	STPGIP	P00	280,000	231	279,769	96,844	178,162	5,564
6	FERC ASSESSMENT	FERCAS	FASSES	E010	0	0	0	0	0	0
7	WEST VIRGINIA FRANCHISE	TMV1	STMV1	P10	22,000	22	21,978	6,899	14,931	13,199
8	WEST VA. BUS. & OCCUPATION	TMV2	STMV2	P10	1,536,000	1,536	1,534,464	478,159	1,022,444	13,861
9	WEST VA. REAL ESTATE TAX	TMV3	STMV3	P10	482,000	483	481,517	150,046	327,121	4,350
10	WEST VA. SALES & USE	TMV4	STMV4	P10	0	0	0	0	0	0
11	OHIO PROPERTY TAX	TO1	STO1	P10	13,982,000	14,012	13,967,988	4,352,587	9,489,224	126,178
12	OHIO GROSS RECEIPTS	TO2	STO2	TPGRO1	0	0	0	0	0	0
13	LOCAL POLE & WIRE	TLOC1	STLOC1	P3645	5,000	0	4,998	1,718	3,181	99
14	LOCAL GROSS RECEIPTS	TLOC2	STLOC2	P00	0	0	0	0	0	0
15	LOCAL REAL ESTATE TAX	TLOC3P	STLOC3P	P10	239,188	240	238,948	74,459	162,331	2,159
16	PRODUCTION	TLOC3T	STLOC3T	P10	5,500	5	5,495	1,878	3,617	48
17	TRANSMISSION	TLOC3D	STLOC3D	P3645	27,638	8	27,630	8,740	18,890	3,009
18	DISTRIBUTION OVERHEAD	TLOC3G	STLOC3G	P40	27,674	12	27,662	8,740	18,922	877
19	GENERAL	TLOC3	STLOC3	P00	308,000	266	307,734	110,548	191,136	6,056
20	TOTAL LOCAL REAL ESTATE	TLOC4	STLOC4	P00	0	0	0	0	0	0
21	LOCAL MERCANTILE									
21	TOTAL TAXES OTHER THAN INC.	TAXES			91,854,337	54,847	91,799,490	32,459,517	57,853,119	1,486,854
22	OTHER MISCELLANEOUS EXP	PDTX	SPDTX	DEPEXP	44,975,000	38,286	44,936,714	15,307,309	28,634,431	994,974
23	PROVISION FOR DEFERRED TAXES	TID	STID	P10	-2,123,000	-2,123	-2,120,877	-2,836,883	-6,121,238	-42,129
24	INCOME TAXES DEF. CREDIT YEARS	TICA	STICA	ATCFAC	-2,818,000	-2,818	-2,815,182	-2,822,009	-6,849,828	-59,844
25	INVESTMENT TAX CREDIT ADJUST	ANS	STANS	NTFLT	2,973,000	2,973	2,970,027	1,008,843	1,961,184	54,432
26	AMORT. OF NET SALVAGE	NDE	STNDE	P02	967,000	972	966,028	301,674	665,213	8,741
27	NUCLEAR DECONTAM. EXPENSE	CAPCO	STCAPCO	P10	3,452,000	3,459	3,448,541	1,074,605	2,343,784	31,153
28	AMORT. OF CAPCO CANCEL UNITS	SHIP	STSHIP	P10	340,000	341	339,659	105,842	230,740	3,068
29	AMORT. OF SHIP P.S.	LRT	STLRT	D21	32,000	0	32,000	0	32,000	0
30	AMORT. OF LRT PROJECT	LEASE	STLEASE	NTFLT	430,000	363	429,637	145,920	275,836	7,881
31	AMORT. OF LEASE HOLD	PERRYVA	STPERRYVA	D10	15,467,000	15,785	15,451,215	4,876,571	10,458,667	140,977
32	AMORT. PERRY 2 CANCEL	PERRYB	STPERRYB	D10	17,761,000	18,124	17,742,876	5,593,113	11,981,851	161,866
33	PERRY E.W. ADJ.	BEAVER	SBEAVER	D10	12,516,000	12,772	12,503,228	3,945,644	8,443,520	114,865
34	TOTAL OTHER MISC. EXPENSES	TMEXP			86,982,000	80,690	86,901,310	28,643,576	56,850,694	1,407,040

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OTHER EXPENSES

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GHH	TOTAL SMALL
TAXES OTHER THAN INCOME									
1 FED. EXCISE ON INSUR. PREMS	IFIP	FTIP	P00	6,891	194,538	111,479	84,312	6,926	90,488
2 FED. SUPERFUND TAX	ISOP	FSOP	P10	2,334	32,532	34,866	28,848	2,168	31,028
3 PENNA. CORPORATE LOANS	IPCL	STPCL	P00	0	0	0	0	0	0
4 PENNA. PUC ASSESSMENT	IPDUC	STPDC	P00A	29,592	492,612	432,296	393,154	25,550	328,704
5 PA. GROSS INS. PREM.	IPGIP	STPGIP	P00	5,929	90,115	96,044	72,638	5,252	77,890
6 FERC ASSESSMENT	FERCAS	FASSES	E010	0	0	0	0	0	0
7 WEST VIRGINIA FRANCHISE	IMV1	STMV1	P10	458	6,399	6,857	5,665	438	6,103
8 WEST VA. BUS. & OCCUPATION	IMV2	STMV2	P10	32,008	446,147	478,155	355,517	30,005	425,522
9 WEST VA. REAL ESTATE TAX	IMV3	STMV3	P10	10,044	140,008	150,052	124,114	9,416	133,530
10 WEST VA. SALES & USE	IMV4	STMV4	P10	0	0	0	0	0	0
11 OHIO PROPERTY TAX	IO1	STO1	P10	291,368	4,061,219	4,352,587	3,600,338	273,132	3,873,469
12 OHIO GROSS RECEIPTS	IO2	STO2	TPGRO1	0	0	0	0	0	0
13 LOCAL POLE & WIRE	ILOC1	STLOC1	P3645	0	0	0	0	0	0
14 LOCAL GROSS RECEIPTS	ILOC2	STLOC2	P00	108	1,609	1,715	1,297	94	1,391
15 LOCAL REAL ESTATE TAX	ILOC3	STLOC3	P10	4,984	69,475	74,459	61,590	4,672	66,263
16 PRODUCTION	ILOC3P	STLOC3P	P10	105	1,373	1,478	1,401	98	1,500
17 TRANSMISSION	ILOC3T	STLOC3T	P15	1,031	21,294	22,325	18,401	1,454	19,855
18 DISTRIBUTION OVERHEAD	ILOC3D	STLOC3D	P3645	747	10,747	11,494	9,473	760	10,233
19 GENERAL	ILOC3G	STLOC3G	P40	6,867	103,673	110,540	78,125	5,780	83,905
20 TOTAL LOCAL REAL ESTATE	ILOC3	STLOC3	P10	0	0	0	0	0	0
21 TOTAL TAXES OTHER THAN INC.	TAXES			2,172,147	30,287,369	32,459,517	23,332,593	1,866,578	25,199,171
OTHER MISCELLANEOUS EXP									
22 PROVISION FOR DEFERRED TAXES	POTX	SPOTX	DEPEXP	957,193	14,350,116	15,307,309	11,570,645	844,664	12,415,309
23 INCOME TAXES DEF. PRIOR YEARS	ITD	STID	P10	-190,112	-2,649,871	-2,839,983	-2,319,135	-179,663	-2,498,798
24 INVESTMENT TAX CREDIT ADJUST	ITCA	STICA	ITCFAC	-58,618	-823,391	-882,009	-733,872	-54,697	-788,569
25 AMORT. OF NET SALVAGE	ANS	STANS	NTPLT	62,671	946,212	1,008,883	791,448	55,253	846,699
26 NUCLEAR DECONTAM. EXPENSE	NDE	STNDE	P02	19,967	281,708	301,674	243,861	18,753	262,614
27 AMORT. OF CAPCO C&C UNITS	CAPCO	STCAPCO	P10	71,936	1,002,670	1,074,605	868,843	67,483	936,326
28 AMORT. OF SHIP P. 24	SHIP	STSHIP	P10	7,085	98,757	105,842	87,649	6,873	94,522
29 AMORT. OF LBT PROJECT	LBT	STLBT	D21	0	0	0	0	0	0
30 AMORT. OF LEASE HOLD	LEASE	STLEASE	NTPLT	9,064	136,855	145,920	111,651	8,654	120,305
31 AMORT. PERRY 2 C&C	PERRYA	STPERRYA	D10	304,963	4,271,898	4,576,861	4,042,371	286,466	4,338,837
32 PERRY E.W. ADJ.	PERRYB	STPERRYB	D10	250,143	3,248,970	3,500,113	3,066,578	228,446	3,294,924
33 BEAVER E.W. ADJ.	BEAVER	STBEAVER	D10	246,747	3,698,897	3,945,644	3,288,491	231,805	3,520,296
34 TOTAL OTHER MISC. EXPENSES	THEXP			1,781,044	26,862,531	28,643,576	22,633,501	1,616,215	24,249,716

PA. PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OTHER EXPENSES

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

	OUT	IN	ALLOC	REGULAR RATE GL	ALL ELECTRIC RATE GLR	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
TAXES OTHER THAN INCOME								
1 FED. EXCISE ON INSUR. PREMS	TFIP	FTIP	P00	60,187	8,239	68,426	47,961	206,795
2 FED. SUPERFUND TAX	TSUP	FSUP	P10	22,794	3,106	25,900	19,084	76,612
3 PENNA. CORPORATE LOANS	TPCL	STPCL	P00	0	0	0	0	0
4 PENNA. PUC ASSESSMENT	TPPUC	STPPUC	R00A	218,420	31,354	249,774	161,545	740,022
5 PA. GROSS INS. PREM.	TPGIP	STPGIP	P00	51,053	7,098	58,951	41,320	178,162
6 FERC ASSESSMENT	FERCAS	FASSES	E010	0	0	0	0	0
7 WEST VIRGINIA FRANCHISE	TWV1	STWV1	P10	4,477	610	5,087	3,749	14,931
8 WEST VA. BUS & OCCUPATION	TWV2	STWV2	P10	312,597	42,599	355,196	261,736	1,042,442
9 WEST VA. REAL ESTATE TAX	TWV3	STWV3	P10	98,094	13,360	111,454	82,130	327,121
10 WEST VA. SALES & USE	TWV4	STWV4	P10	0	0	0	0	0
11 OHIO PROPERTY TAX	TO1	STO1	P10	2,845,526	387,771	3,233,297	2,382,458	9,489,224
12 OHIO GROSS RECEIPTS	TO2	STO2	TPGRO1	0	0	0	0	0
13 LOCAL POLE & WIRE	TLOC1	STLOC1	P3645	0	0	0	0	0
14 LOCAL GROSS RECEIPTS	TLOC2	STLOC2	P00	926	127	1,053	738	3,181
15 LOCAL REAL ESTATE TAX	TLOC3P	STLOC3P	P10	48,678	6,634	55,312	40,756	162,331
16 PRODUCTION	TLOC3I	STLOC3I	P15	1,067	120	1,187	1,086	3,787
17 TRANSMISSION	TLOC3D	STLOC3D	P15	1,801	205	2,006	1,488	4,784
18 DISTRIBUTION OVERHEAD	TLOC3G	STLOC3G	P40	4,546	290	4,836	2,214	14,784
19 GENERAL	TLOC3G	STLOC3G	P40	55,092	7,469	62,560	44,752	191,138
20 TOTAL LOCAL REAL ESTATE	TLOC4	STLOC4	P00	0	0	0	0	0
21 TOTAL TAXES OTHER THAN INC.	TAXES			17,024,014	2,397,016	19,421,030	13,232,118	57,653,119
OTHER MISCELLANEOUS EXP								
22 PROVISION FOR DEFERRED TAXES	PDTX	SPDTX	DEPEXP	8,347,870	1,142,015	9,489,885	6,729,237	28,634,431
23 INCOME TAXES DEF PRIOR YEARS	ITD	STID	P10	-1,856,654	-225,013	-2,081,667	-1,582,810	-8,041,228
24 INVESTMENT TAX CREDIT ADJUST	ITCA	STICA	LACFAC	-567,556	-77,360	-644,916	-273,799	-1,861,524
25 AMORT. OF NEW SALVAGE	INS	STINS	Q1PLT	557,400	76,280	633,680	42,464	1,082,118
26 NUCLEAR DECONTAM. EXPENSE	NDE	STNDE	P02	196,317	26,807	223,124	12,114	78,218
27 AMORT. OF CAPCO CANCELLED UNITS	CAPCO	STCAPCO	P10	702,529	98,736	801,265	544,282	2,328,884
28 AMORT. OF SHIP P.S.	SHIP	STSHIP	P10	69,195	9,420	78,615	5,834	236,749
29 AMORT. OF LRT PROJECT	LRT	STLRT	D21	17,477	3,340	20,816	4,171	25,000
30 AMORT. OF LEASE HOLD	LEASE	STLEASE	MTPLT	80,632	11,026	91,658	64,358	278,836
31 AMORT. PERRY 2 CANCEL.	PERRYA	STPERRYA	D10	3,102,032	408,176	3,510,207	2,573,792	10,438,867
32 PERRY E.W. ADJ.	PERRYB	STPERRYB	D10	3,562,570	468,659	4,031,229	2,958,144	11,981,891
33 BEAVER E.W. ADJ.	BEAVER	STBEAVER	D10	2,510,507	330,256	2,840,763	2,082,460	8,443,528
34 TOTAL OTHER MISC. EXPENSES	THEXP			16,723,206	2,241,090	18,964,296	13,636,681	56,850,694

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

OTHER EXPENSES

				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	STREET LIGHTING OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS	
	OUT	IN	ALLOC						
TAXES OTHER THAN INCOME									
1	FED. EXCISE ON INSUR. PREMS	TFIP	FTIP	P00	2,486	48	3,658	62	205
2	FED. SUPERFUND TAX	TSOP	FSOP	P10	527	4	401	18	61
3	PENNA. CORPORATE LOANS	TPCL	STPCL	P00	0	0	0	0	0
4	PENNA. PUC ASSESSMENT	TPUC	STPUC	P00A	5,604	85	14,356	266	1,466
5	PA. GROSS INS. PREM.	TPGIP	STPGIP	P00	2,141	41	3,151	53	177
6	FERC ASSESSMENT	FERCAS	FASSES	E010	0	0	0	0	0
7	WEST VIRGINIA FRANCHISE	TWV1	STWV1	P10	183	1	79	4	12
8	WEST VA. BUS. & OCCUPATION	TWV2	STWV2	P10	7,223	60	5,498	246	833
9	WEST VA. REAL ESTATE TAX	TWV3	STWV3	P10	2,267	19	1,725	78	261
10	WEST VA. SALES & USE	TWV4	STWV4	P10	0	0	0	0	0
11	OHIO PROPERTY TAX	TO1	STO1	P10	65,749	542	50,044	2,260	7,583
12	OHIO GROSS RECEIPTS	TO2	STO2	P10	0	0	0	0	0
13	LOCAL POLE & WIRE	TLOC1	STLOC1	P3645	0	0	0	0	0
14	LOCAL GROSS RECEIPTS	TLOC2	STLOC2	P00	38	1	56	1	3
15	LOCAL REAL ESTATE TAX	TLOC3P	STLOC3P	P10	1,125	9	856	39	130
16	PRODUCTION	TLOC3T	STLOC3T	P15	25	0	10	1	3
17	TRANSMISSION	TLOC3D	STLOC3D	P3645	987	20	1,932	21	50
18	DISTRIBUTION OVERHEAD	TLOC3G	STLOC3G	P40	270	7	631	5	36
19	GENERAL	TLOC3	STLOC3	P00	2,407	36	3,328	66	218
20	TOTAL LOCAL REAL ESTATE	TLOC4	STLOC4	P00	0	0	0	0	0
21	TOTAL TAXES OTHER THAN INC.	TAXES			483,015	6,965	886,340	19,580	98,953
OTHER MISCELLANEOUS EXP									
22	PROVISION FOR DEFERRED TAXES	PDTX	SPDTX	DEPEXP	375,263	8,188	574,772	8,336	28,415
23	INCOME TAXES DEF. PRIOR YEARS	ITD	STITD	P10	-42,900	-354	-32,653	-1,476	-4,420
24	INVESTMENT TAX CREDIT ADJUST	ITCA	STITCA	ITCFAC	-13,889	-134	-11,820	-461	-1,624
25	AMORT. OF NET SALVAGE	ANS	STANS	NTPLT	21,470	385	30,237	657	1,843
26	NUCLEAR DECONTAM. EXPENSE	NDE	STNDE	P02	4,559	38	3,382	157	510
27	AMORT. OF CAPCO CANC. UNITS	CAPCO	STCAPCO	P10	16,233	134	12,365	850	1,072
28	AMORT. OF SHIP. P. 24	SHIP	STSHIP	P10	1,599	13	1,217	55	184
29	AMORT. OF LRT PROJECT	LRT	STLRT	D21	0	0	0	0	0
30	AMORT. OF LEASE HOLD	LEASE	STLEASE	NTPLT	3,105	59	4,373	81	267
31	AMORT. PERRY 2 CANC.	PERRYA	STPERRYA	D10	73,884	525	56,159	2,508	7,782
32	PERRY E.W. ADJ.	PERRYB	STPERRYB	D10	84,831	517	64,980	2,903	8,935
33	BEAVER E.W. ADJ.	BEAVER	STBEAVER	D10	59,780	505	45,438	2,045	6,297
34	TOTAL OTHER MISC. EXPENSES	THEXP			583,935	10,174	748,027	15,283	49,622

PA PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 7
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 CALCULATION OF INCOME TAXES

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET LIGHTING	
				OUT	IN	ALLOC				
1	NET OPERATING INCOME	OPY								
2	ADD OTHER INCOME	FT11	TX1	P00	332,070,182	-19,797	332,097,979	129,168,955	195,432,870	7,496,154
3	LESS INCOME DEDUCTIONS	FT13	TX3	P00	88,023,000	72,644	87,950,356	30,193,017	56,008,871	1,749,868
4	INTEREST CHARGES	FT12	TX2	P00	748,000	617	747,383	413,547	475,846	14,863
5	OTHER TAXES	FT14	TX4	P00	129,758,000	107,088	129,650,912	44,508,657	82,563,889	2,578,366
ADJUSTMENTS TO NET INCOME										
ADD										
6	UNBILLED REVENUE	FT15A	TX5A	R01	7,608,000	3,913	7,604,087	2,750,612	4,714,572	138,904
7	ALLOWANCE FOR BAD DEBTS	FT12A	TX2A	CH2	1,292,120		1,292,111	1,128,129	154,020	8,015
8	BUSINESS DEALS	FT12B	TX2B	P00	26,000		25,880	8,227	17,653	162
9	FIT PAID FOR LESSOR CO	FT12C	TX2C	P00	2,000		1,482	623	1,369	120
10	CAP CONT DEFERRED INTEREST	FT12D	TX2D	P00	3,518,000		3,517,964	1,218,634	2,299,330	70,160
11	PROV FOR DEFERRED TAXES	FT12E	TX2E	P00	2,821,000		2,820,914	1,000,000	1,820,914	59,974
12	INVEST. TAX CREDIT ADJUST	FT12F	TX2F	ITCFAC	44,732,000	36,286	44,695,713	16,809,800	28,235,913	943,974
13	AMORT. OF NET SALVAGE	FT12G	TX2G		3,933,000		3,932,733	1,312,854	2,619,879	87,012
14	PERRY FUNDS FOR CONSL	FT12H	TX2H	P00	5,350,674	2,807	5,347,867	1,835,350	3,404,518	106,321
15	DEF PLAN FOR DIRECTORS	FT12I	TX2I	P00	0		0	0	0	0
16	SHIP LOSS-BOOK TAX BASIS	FT12J	TX2J	P10	41,638	42	41,596	12,962	28,259	376
17	AMORT COST CANCEL UNITS	FT12K	TX2K	P10	438,418	439	437,979	136,479	297,543	3,556
18	PERRY I.E.W. CHARGES	FT12L	TX2L	P02	11,252,826	11,312	11,241,514	3,510,335	7,629,240	107,719
19	BEAVER VAL 2 E.W. CHG.	FT12M	TX2M	P02	10,562,993	10,618	10,552,375	3,295,328	7,161,563	95,483
LESS										
20	ADDITIONAL DEPRECIATION	FT110	TX10	DEPEXP	91,618,644	77,992	91,540,652	31,182,544	58,331,245	2,026,863
21	INTEREST CHG TO CONSTRUCT	FT111	TX11	P00	123,481,000	101,907	123,379,093	42,355,865	78,569,869	2,453,639
22	PENSIONS & DIV CAPITAL	FT112	TX12	P00	0	0	0	0	0	0
23	PREFERRED DIVIDENDS	FT113	TX13	P00	452,916	374	452,542	155,356	288,187	9,000
24	GAIN ON REMOVAL OF DEBENT	FT114	TX14	P00	0	0	0	0	0	0
25	COST OF REMOVAL	FT115	TX15	E00A	3,300,000	0	3,300,000	1,172,802	2,079,008	48,992
26	AMORT OF INV. TAX CREDIT	FT116	TX16	ITCFAC	-6,545,000	-6,464	-6,538,536	-2,054,358	-4,519,315	-64,863
27	INC TAX DEFRO PRIOR YEARS	FT117	TX17		9,123,000	9,143	9,113,857	2,839,983	6,191,545	82,329
28	ALL CO STEAM DISPOSIT GAI	FT117A	TX17A	P10	0	0	0	0	0	0
29	EXCESS RECREIMBURSED RET	FT117B	TX17B	P00	0	0	0	0	0	0
30	FIRST MORT BONDS RED LOSS	FT117C	TX17C	P00	0	0	0	0	0	0
31	NET ADJUSTMENT	NETADJ			-129,602,883	-104,745	-129,498,138	-44,259,939	-82,294,604	-2,943,595

PA PVC 2 SUPP 51 WITH STA ROLLIN
 PERC 3 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 7
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 CALCULATION OF INCOME TAXES

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

		OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
1	NET OPERATING INCOME	OPY			7,961,478	121,207,977	129,168,955	93,042,604	7,606,766	100,549,370
2	ADD OTHER INCOME	FIT11	TX1	P00	1,623,117	28,229,280	30,153,617	22,834,883	1,651,044	24,486,032
3	LESS INCOME DEDUCTIONS	FIT13	TX2	P00	1,155,838	24,240,936	25,396,774	194,047	14,030	208,077
4	INTEREST CHARGES	FIT13	TX3	P00	2,747,405	41,761,252	44,508,657	33,661,904	2,433,873	36,095,777
5	OTHER TAXES	FIT14	TX4	P00						
ADJUSTMENTS TO NET INCOME										
ADD										
6	UNBILLED REVENUE	FIT5A	TX5A	R01	188,570	2,562,041	2,750,612	1,932,126	163,182	2,095,308
7	ALLOWANCE FOR BAD DEBTS	FIT5B	TX5B	CW2	68,640	1,059,839	1,128,479	143,702	7,856	151,559
8	BUSINESS MEALS	FIT5C	TX5C	F00	710	8,517	9,227	6,228	569	6,797
9	FIT PAID FOR LESSOR CO.	FIT5D	TX5D	P10	575	5,228	5,803	4,635	352	4,987
10	CAP. CONT PERIOD INTEREST	FIT5E	TX5E	P00	75,164	1,142,852	1,218,016	921,203	66,606	987,609
11	PROV FOR DEFERRED TAXES	FIT5F	TX5F	PDIX	957,193	14,350,116	15,307,309	11,570,645	844,664	12,415,309
12	INVEST. TAX CREDIT ADJUST	FIT5G	TX5G	ITCFAC	77,914	1,094,412	1,172,326	962,296	72,902	1,035,198
13	AMORT. OF NET SALVAGE	FIT5H	TX5H	ANS	62,671	946,212	1,008,883	771,628	55,663	827,291
14	PERRY FUNDS FOR CONST.	FIT5I	TX5I	P00	113,291	1,722,058	1,835,350	1,368,676	100,363	1,469,039
15	DEF PLAN FOR DIRECTORS	FIT5J	TX5J	P00	0	0	0	0	0	0
16	SHIP LOSS-BOOK/TAX BASIS	FIT5K	TX5K	P10	868	12,094	12,962	10,722	813	11,535
17	AMORT COST CANCEL UNITS	FIT5L	TX5L	P10	2,136	127,343	136,479	112,822	8,564	124,386
18	PERRY 1 E.W. CHARGES	FIT5M	TX5M	P02	232,349	3,278,166	3,510,515	2,707,549	217,883	3,125,477
19	BEAVER VAL 2 E.W. CHG.	FIT5N	TX5N	P02	218,105	3,077,223	3,295,328	2,729,349	204,526	2,933,875
LESS										
20	ADDITIONAL DEPRECIATION	FIT10	TX10	DEPEXP	1,949,899	29,232,645	31,182,544	32,879,680	1,729,987	25,221,297
21	INTEREST CHG TO CONSTRUCT	FIT11	TX11	P00	2,614,500	39,741,065	42,355,565	32,833,821	1,316,136	34,349,686
22	PENSIONS & TAX CAPITAL	FIT12	TX12	P00	0	0	0	0	0	0
23	PREFERRED DIVIDENDS	FIT13	TX13	P00	9,590	145,766	155,356	117,496	8,496	125,991
24	GAIN ON REDEMT OF DEBENT	FIT14	TX14	P00	0	0	0	0	0	0
25	COST OF REMOVAL	FIT15	TX15	F00A	90,164	1,001,830	1,172,002	765,688	76,227	837,991
26	AMORT OF INV. TAX CREDIT	FIT16	TX16	ITCFAC	-136,532	-1,717,889	-2,054,421	-1,809,273	-176,213	-1,827,366
27	INC TAX DEFERD PRIOR YEARS	FIT17	TX17	P10	190,112	2,649,871	2,839,983	2,349,153	176,213	2,525,366
28	ALL CO STEAM DISPOSIT GAI	FIT17A	TX17A	P10	0	0	0	0	0	0
29	EXCESS RET REIMBURSED RET	FIT17B	TX17B	P00	0	0	0	0	0	0
30	FIRST MORT BONDS RED LOSS	FIT17C	TX17C	P00	0	0	0	0	0	0
31	NET ADJUSTMENT	NETADJ			-2,712,724	-41,547,215	-44,259,939	-33,688,949	-2,424,366	-36,113,315

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 7
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 CALCULATION OF INCOME TAXES

				-----GENERAL SERVICE MEDIUM-----			---GENERAL--- SERVICE LARGE	TOTAL GENERAL SERVICE
				REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	RATE L	
OUT	IN	ALLOC						
1	NET OPERATING INCOME	OPY		57,332,009	7,670,819	65,010,828	29,872,677	195,432,870
2	ADD OTHER INCOME	FIT11	TX1	16,101,937	2,231,374	18,333,311	12,865,880	56,000,671
3	LESS INCOME DEDUCTIONS	FIT12	TX2	130,523	18,267	148,790	110,306	478,790
4	INTEREST CHARGES	FIT13	TX3	24,029,966	3,289,380	27,319,346	19,148,765	82,563,889
5	OTHER TAXES	FIT14	TX4					
ADJUSTMENTS TO NET INCOME								
ADD								
6	UNBILLED REVENUE	FIT5A	TX5A	1,395,119	200,416	1,595,535	1,023,731	4,714,672
7	ALLOWANCE FOR BAD DEBTS	FIT5B	TX5B	2,012	240	2,252	1,410	1,842
8	BUSINESS MEALS	FIT5C	TX5C	4,879	922	5,801	3,149	1,852
9	FIT PAID FOR LESSOR CO.	FIT5	TX5	3,663	466	4,129	3,049	1,080
10	CAP. CONT. PERIOD INTEREST	FIT6	TX6	657,612	90,016	747,628	524,031	2,258,410
11	PROV. FOR DEFERRED TAXES	FIT7	TX7	8,347,870	1,142,012	9,489,882	6,724,237	28,234,431
12	INVEST. TAX CREDIT ADJUST	FIT8	TX8	754,385	102,825	857,210	624,938	2,282,148
13	AMORT. OF NET SALVAGE	FIT9	TX9	557,488	76,236	633,724	445,464	1,909,116
14	PERRY FUNDS FOR CONST.	FIT9A	TX9A	990,895	135,640	1,126,535	763,615	3,484,847
15	DEF. PLAN FOR DIRECTORS	FIT9B	TX9B					
16	SHIP LOSS-BOOK/TAX BASIS	FIT9C	TX9C	8,474	1,155	9,629	7,075	20,259
17	AMORT COST CANCEL UNITS	FIT9D	TX9D	89,224	12,159	101,383	74,704	297,543
18	PERRY I.E.W. CHARGES	FIT9E	TX9E	2,204,507	307,510	2,512,017	1,909,764	7,629,260
19	DEAVER VAL 2 E.W. CHG.	FIT9F	TX9F	2,144,462	290,536	2,434,998	1,792,690	7,161,663
LESS								
20	ADDITIONAL DEPRECIATION	FIT10	TX10	17,005,460	2,326,400	19,331,860	13,708,139	58,331,295
21	INTEREST CHG TO CONSTRUCT	FIT11	TX11	22,867,524	3,130,259	25,997,783	18,222,450	78,569,889
22	PENSIONS & TAX CAPITAL	FIT12	TX12					
23	PREFERRED DIVIDENDS	FIT13	TX13	83,876	11,481	95,357	66,834	288,187
24	GAIN ON REDEMPT OF DEBENT	FIT14	TX14					
25	COST OF REMOVAL	FIT15	TX15	618,911	95,491	714,402	526,621	2,079,006
26	AMORT. OF INV. TAX CREDIT	FIT16	TX16	1,321,942	189,186	1,511,128	1,183,117	4,919,212
27	INC TAX DEFRO PRIOR YEARS	FIT17	TX17	1,856,654	253,013	2,109,667	1,554,510	6,191,545
28	ALL CO STEAH DISPOSIT GAI	FIT17A	TX17A					
29	EXCESS RECREIMBURSED RET	FIT17B	TX17B					
30	FIRST MORT BONDS RED LOSS	FIT17C	TX17C					
31	NET ADJUSTMENT	NETADJ		-23,865,897	-3,274,061	-27,139,958	-19,041,330	-82,294,604

PA, PVC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 7
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 CALCULATION OF INCOME TAXES

				STREET LIGHTING				
				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SH	HIGHWAY RATE SH	TRAFFIC SIGNALS
	OUT	IN	ALLOC					
1 NET OPERATING INCOME	OPY			367,076	5,260	6,399,176	78,733	643,918
2 ADD OTHER INCOME	FIT11	TX11	P00	673,176	12,888	990,688	16,732	55,582
3 LESS INCOME DEDUCTIONS	FIT13	TX13	P00	5,721	110	8,419	126	476
4 INTEREST CHARGES	FIT14	TX14	P00	992,354	18,999	1,460,411	24,666	81,937
5 OTHER TAXES	FIT14	TX14	P00	0	0	0	0	0
ADJUSTMENTS TO NET INCOME								
ADD								
6 UNBILLED REVENUE	FIT5A	TX5A	R01	35,753	546	91,580	1,703	9,323
7 ALLOWANCE FOR BAD DEBTS	FIT5B	TX5B	CW2	1	34	2,803	31	5,863
8 BUSINESS MEALS	FIT5C	TX5C	P00	155	2	177	3	27
9 FIT PAID FOR LESSOR CO.	FIT5D	TX5D	P10	85	1	67	8	68
10 CAP. CONT. PERIOD INTEREST	FIT5E	TX5E	P00	27,157	520	39,972	675	2,242
11 PROV. FOR DEFERRED TAXES	FIT5F	TX5F	P00	375,263	8,188	574,772	8,775	28,416
12 INVEST. TAX CREDIT ADJUST	FIT5G	TX5G	ITCFAC	18,461	178	15,711	275	2,023
13 AMORT. OF NET SALVAGE	FIT5H	TX5H	P00	21,470	465	40,214	889	4,879
14 PERRY FUNDS FOR CONST.	FIT5I	TX5I	P00	40,921	783	60,221	1,017	3,370
15 DEF. PLAN FOR DIRECTORS	FIT5J	TX5J	P00	0	0	0	0	0
16 SHIP LOSS-BOOK/TAX BASIS	FIT5K	TX5K	P10	196	2	149	3	23
17 AMORT. COST CANCEL UNITS	FIT5L	TX5L	P10	2,062	17	1,869	71	250
18 PERRY 1 E.W. CHARGES	FIT5M	TX5M	P02	53,056	419	40,374	1,022	6,020
19 BEAVER VAL 2 E.W. CHG.	FIT5N	TX5N	P02	49,803	412	37,859	1,711	5,650
LESS								
20 ADDITIONAL DEPRECIATION	FIT10	TX10	DEPEXP	764,450	16,680	1,170,860	16,980	57,885
21 INTEREST CHG TO CONSTRUCT	FIT11	TX11	P00	924,349	18,080	1,389,764	23,472	77,974
22 PENSIONS & TAX CAPITAL	FIT12	TX12	P00	0	0	0	0	0
23 PREFERRED DIVIDENDS	FIT13	TX13	P00	3,464	66	5,090	86	286
24 GAIN ON REDEMPT OF DEBENT	FIT14	TX14	P00	0	0	0	0	0
25 COST OF REMOVAL	FIT15	TX15	P00A	12,655	251	24,989	743	3,327
26 AMORT. OF INV. TAX CREDIT	FIT16	TX16	ITCFAC	-32,351	-311	-27,532	-1,073	-3,556
27 INC TAX DEFRO PRIOR YEARS	FIT17	TX17	P10	42,900	354	32,653	1,475	4,948
28 ALL CO STEAM DISPOSIT GAI	FIT17A	TX17A	P10	0	0	0	0	0
29 EXCESS RECREIMBURSED RET	FIT17B	TX17B	P00	0	0	0	0	0
30 FIRST MORT BONDS RED LOSS	FIT17C	TX17C	P00	0	0	0	0	0
31 NET ADJUSTMENT	NETADJ			-1,118,083	-23,613	-1,700,208	-25,159	-76,532

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & ARE - OTHERS & SUM OF CLASS PEAK

TABLE 7
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

BASE RATE REVENUES

ITEM NO. DIC DR-1C

CALCULATION OF INCOME TAXES

			TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
OUT	IN	ALLOC						
1	STATE TAXABLE INCOME	STINC	159,992,299	-159,603	160,151,902	70,336,803	86,106,701	3,708,398
2	CALCULATION OF STATE INC TAX							
3	PREFERENCE ITEMS	FIT10 TX18 P10	364,423	365	364,058	113,445	227,325	3,713,289
4	PA. TAXABLE INCOME	PAINC	160,356,722	-159,239	160,515,961	70,450,248	86,334,026	3,711,606
5	EFF. PA. INC. TAX RATE	STXRAT STXRTB	0.085000	0.085000	0.085000	0.085000	0.085000	0.085000
5	PA. STATE TAX	PATAX	13,630,321	-13,535	13,643,857	5,988,271	7,340,892	316,493
6	CALCULATION OF FEDERAL TAX							
7	FEDERAL TAX NET INCOME	FEDINC	146,361,978	-146,067	146,508,045	64,348,532	78,766,609	3,392,904
8	FEDERAL INCOME TX 34%	FEDITAX	49,763,072	-49,663	49,812,735	21,873,801	26,899,821	1,125,207
9	LESS INVEST TAX CREDIT	FIT19 TX19 ITCFAC	3,735,000	3,688	3,731,311	1,873,880	2,857,421	1,137,016
9	FEDERAL TAX LIABILITY	FEDTX	46,028,072	-53,352	46,081,424	20,006,921	24,257,240	1,116,593
10	ADD BACK ON EXCESS OF							
11	OTHER INCOME OVER DEDUCT.							
11	PENNSYLVANIA	FIT20 TX20 P00	353,000	291	352,709	121,084	1,224,611	7,914
11	FEDERAL	FIT21 TX21 P00	1,626,000	1,342	1,624,658	557,734	1,834,818	32,318
12	ADD BACK ACCRUAL							
12	FEDERAL DISALLOWANCE	FIT22 TX22 FEDINC	0	0	0	0	0	0
13	FEDERAL INCOME TAX	FEDERL	47,654,072	-52,010	47,706,082	21,263,020	25,293,310	1,148,882
14	PENNSYLVANIA INCOME TAX	PENNA	13,983,321	-13,244	13,996,565	6,109,355	7,564,783	322,508

NOTE EFF. STATE INCOME TAX
 RATE FOR FERC - 8.5%

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 7
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 CALCULATION OF INCOME TAXES

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
1 STATE TAXABLE INCOME	STINC			4,349,249	65,987,554	70,336,803	48,332,688	4,285,546	52,618,233
2 CALCULATION OF STATE INC TAX									
3 PREFERENCE ITEMS	FIT18	TX18	P10	7,594	105,850	113,445	93,838	7,119	100,957
4 PA. TAXABLE INCOME	PAINC			4,356,843	66,093,405	70,450,247	48,426,526	4,292,664	52,719,190
5 PA. STATE TAX	STXRTB	STXRTB		0,085,000	0,085,000	0,085,000	0,085,000	0,085,000	0,085,000
	PATAX			370,332	5,617,939	5,988,271	4,116,255	364,876	4,481,131
6 CALCULATION OF FEDERAL TAX									
7 FEDERAL TAX NET INCOME	FEDINC			3,976,517	60,362,615	64,338,532	44,216,433	3,228,669	48,137,192
8 FEDERAL INCOME TAX 34%	FEDTAX			1,352,632	20,525,649	21,878,501	15,033,887	1,333,928	16,366,615
9 LESS INVEST TAX CREDIT	FIT19	TX19	ITCFAC	77,914	1,094,435	1,172,350	862,396	72,702	1,094,435
FEDERAL TAX LIABILITY	FEDTX			1,274,918	19,431,234	20,706,151	14,071,291	1,260,326	15,331,617
10 ADD BACK ON EXCESS OF									
11 OTHER INCOME OVER DEDUCT.	FIT20	TX20	P00	7,474	113,609	121,083	91,575	6,621	98,197
PENNSYLVANIA	FIT21	TX21	P00	34,428	523,311	557,739	421,818	30,459	452,317
12 ADD BACK ACCRUAL									
FEDERAL DISALLOWANCE	FIT22	TX22	FEDINC	0	0	0	0	0	0
13 FEDERAL INCOME TAX	FEDERL			1,309,346	19,954,545	21,263,890	14,493,109	1,290,825	15,703,934
14 PENNSYLVANIA INCOME TAX	PENNA			377,806	5,731,549	6,109,355	4,267,830	371,458	4,579,328

NOTE EFF STATE INCOME TAX
 RATE FOR FERC - 8.5%

PA. PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 7
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1980

ITEM NO. DIC DR-1C

BASE RATE REVENUES

CALCULATION OF INCOME TAXES

			-----GENERAL SERVICE MEDIUM-----			---GENERAL---	
			REGULAR	ELECTRIC	TOTAL	SERVICE	TOTAL
			RATE	RATE	MEDIUM	LARGE	GENERAL
			GL	GLH		RATE	SERVICE
						L	
OUT	IN	ALLOC					
1	STATE TAXABLE INCOME	STINC	25,598,658	3,327,803	28,926,461	4,562,047	86,106,701
2	CALCULATION OF STATE INC TAX						
3	PREFERENCE ITEMS	FIT18 TX18 P10	74,165	10,107	84,272	62,096	297,325
4	PA. TAXABLE INCOME	PAINC	25,672,823	3,337,910	29,010,733	4,624,103	86,354,026
5	PA. STATE TAX	STXRTB	0,085,000	0,085,000	0,085,000	0,085,000	0,085,000
6	CALCULATION OF FEDERAL TAX						
7	FEDERAL TAX NET INCOME	FEDINC	23,416,468	3,044,081	26,460,549	4,168,958	78,766,609
8	FEDERAL INCOME TX 34%	FEDTAX	7,961,559	1,034,987	8,996,546	1,417,446	26,780,647
9	LESS INVEST TAX CREDIT	FIT19 TX19 ITCFAC	7,754,385	1,022,625	8,777,010	629,738	2,521,947
10	FEDERAL TAX LIABILITY	FEDTX	7,207,214	932,162	8,139,376	787,708	24,258,700
11	ADD BACK ON EXCESS OF						
12	OTHER INCOME OVER DEDUCT.						
13	PENNSYLVANIA FEDERAL	FIT20 TX20 P00	65,372	8,949	74,321	52,823	1,334,611
14	FEDERAL	FIT21 TX21 P00	301,120	41,219	342,339	239,954	1,834,618
15	ADD BACK ACCRUAL						
16	FEDERAL DISALLOWANCE	FIT22 TX22 FEDINC	0	0	0	0	0
17	FEDERAL INCOME TAX	FEDERL	7,508,336	973,381	8,481,715	1,027,661	25,293,318
18	PENNSYLVANIA INCOME TAX	PENNA	2,247,562	292,671	2,540,233	445,142	7,564,783

NOTE EFF. STATE INCOME TAX
 RATE FOR FERC - 8.52

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD 1 TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 7
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 CALCULATION OF INCOME TAXES

				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	STREET LIGHTING OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
OUT	IN	ALLOC						
1	STATE TAXABLE INCOME	STINC		-1,073,905	-24,573	4,220,827	45,498	540,551
2	CALCULATION OF STATE INC TAX							
3	PREFERENCE ITEMS	FIT18 TX18 P10		-1,714	14	1,304	59	198
4	PA. TAXABLE INCOME	PAINC		-1,072,192	-24,559	4,222,131	45,557	540,749
5	PA. STATE TAX	STXRTB STXRTB		0.085000	0.085000	0.085000	0.085000	0.085000
		PATAX		-91,136	-2,088	358,881	3,872	45,964
6	CALCULATION OF FEDERAL TAX							
7	FEDERAL TAX NET INCOME	FEDINC		-982,769	-22,486	3,861,946	41,626	499,597
8	FEDERAL INCOME TAX 34%	FEDTAX		-334,142	-7,645	1,313,062	14,153	168,180
9	LESS INVEST TAX CREDIT	FIT19 TX19 ITCFAC		18,461	178	15,711	612	2,052
	FEDERAL TAX LIABILITY	FEDTX		-352,603	-7,823	1,297,350	13,540	166,107
10	ADD BACK ON EXCESS OF							
11	OTHER INCOME OVER DEDUCT.							
	PENNSYLVANIA	FIT20 TX20 P00		2,700	52	3,273	67	223
	FEDERAL	FIT21 TX21 P00		12,435	238	18,300	309	1,027
12	ADD BACK ACCRUAL							
	FEDERAL DISALLOWANCE	FIT22 TX22 FEDINC		0	0	0	0	0
13	FEDERAL INCOME TAX	FEDERL		-340,168	-7,585	1,315,651	13,850	167,134
14	PENNSYLVANIA INCOME TAX	PENNA		-88,437	-2,036	362,854	3,939	46,187

NOTE EFF STATE INCOME TAX
 RATE FOR FERC - 8.5%

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & ARE - OTHERS & SUM OF CLASS PEAK

TABLE 8
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

CALCULATION OF RETURN

	OUT	IN	ALLOC	TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET LIGHTING
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DEVELOPMENT OF RETURN

1	TOTAL OPERATING REVENUES	R00		1065,023,405	549,022	1064,474,383	385,320,157	659,744,379	19,409,847
2	OPERATING EXPENSES								
3	TOTAL OPERATION & MAINT. EXP	E00		444,376,116	339,870	444,036,246	157,700,395	279,743,651	6,592,200
4	TOTAL DEPRECIATION EXPENSE	DEPEXP		109,743,110	93,112	109,639,858	37,547,713	64,864,046	2,229,508
5	TOTAL PAYROLL TAXES	TPAY		9,433,809	5,980	9,427,859	4,057,184	5,181,748	188,846
6	TOTAL PA, REAL ESTATE TAXES	TPRISM		8,002,972	0	8,002,972	2,493,819	5,436,660	72,324
7	TOTAL GROSS RECEIPTS TAXES	TPGRSM		46,896,254	24,354	46,871,940	16,952,501	29,063,581	855,858
8	MISCELLANEOUS OTHER TAXES	OTHTAX		37,821,472	34,253	27,496,679	8,956,093	18,170,931	369,855
9	TOTAL OTHER MISC. EXPENSES	TMEXF		86,582,000	80,690	86,501,310	28,643,876	58,850,694	1,407,040
10	FEDERAL INCOME TAX	FEDERL		47,654,072	-52,810	47,706,882	21,263,890	26,293,310	1,148,882
	PENNSYLVANIA INCOME TAX	PENNA		13,983,321	-13,244	13,996,565	6,109,355	7,564,703	322,508
11	RETURN	RETURN		270,440,788	45,456	270,395,332	101,795,711	162,574,856	6,024,765
12	RATE OF RETURN	RTRT		8.89	1.76	8.90	9.92	8.30	11.01

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PRODD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 8
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 CALCULATION OF RETURN

-----RESIDENTIAL CLASS CUSTOMERS-----GENERAL SERVICE SMALL-----

			ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
OUT	IN	ALLOC						
DEVELOPMENT OF RETURN								
1	TOTAL OPERATING REVENUES	R00	26,382,267	358,937,890	385,320,157	270,267,490	22,778,473	293,045,963
2	OPERATING EXPENSES							
3	TOTAL OPERATION & MAINT. EXP	E00	12,132,179	145,568,216	157,700,395	103,028,021	9,728,049	112,756,070
4	TOTAL DEPRECIATION EXPENSE	DEPEXP	2,338,419	38,012,296	40,350,714	28,230,771	2,060,864	30,291,635
5	TOTAL PAYROLL TAXES	TPAYSH	259,624	3,791,480	4,051,104	3,261,044	2,062,312	5,323,356
6	TOTAL PA. REAL EST. TAXES	TPRISH	169,040	2,328,879	2,497,919	3,062,817	1,665,491	4,758,308
7	TOTAL GROSS RECEIPTS TAXES	TPGRSH	1,161,603	18,788,899	19,950,501	11,908,404	1,008,933	13,917,337
8	MISCELLANEOUS OTHER TAXES	OTXSH	581,981	8,374,112	8,956,093	7,100,248	531,843	7,632,091
9	TOTAL OTHER MISC. EXPENSES	THEXP	1,781,044	26,862,531	28,643,575	22,633,501	1,616,215	24,249,716
10	FEDERAL INCOME TAX	FEDERL	1,303,346	19,954,545	21,257,890	14,493,104	1,290,825	15,783,929
10	PENNSYLVANIA INCOME TAX	PENNA	377,806	5,731,549	6,109,355	4,267,834	371,498	4,639,332
11	RETURN	RETURN	6,274,327	95,521,384	101,795,711	74,341,665	5,844,443	80,186,109
12	RATE OF RETURN	RTRT	9.76	9.93	9.92	9.42	10.15	9.47

PA, PUC & SUPP 51 WITH STA ROLLIM
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 8
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 CALCULATION OF RETURN

			-----GENERAL SERVICE MEDIUM-----			---GENERAL---
			REGULAR	ELECTRIC	TOTAL	SERVICE
			RATE	RATE	MEDIUM	LARGE
			GL	GLH		L
OUT	IN	ALLOC				TOTAL
						GENERAL
						SERVICE

DEVELOPMENT OF RETURN

1	TOTAL OPERATING REVENUES	ROO	194,725,281	27,952,972	222,678,253	144,020,163	659,744,379
2	OPERATING EXPENSES						
2	TOTAL OPERATION & MAINT. EXP	ROO	83,278,405	12,848,895	96,127,300	70,860,281	279,743,651
2	TOTAL DEPRECIATION EXPENSE	DEPEXP	29,867,847	2,783,349	32,651,196	19,418,408	69,881,923
2	TOTAL PAYROLL TAXES	TPAYSH	1,408,023	203,987	1,612,010	1,140,392	5,481,773
5	TOTAL PA. REAL EST. TAXES	TPRASH	1,630,347	525,174	2,155,521	1,365,031	5,481,773
6	TOTAL GROSS RECEIPTS TAXES	TPGRSH	8,600,909	1,595,831	10,196,740	6,312,424	26,008,581
7	MISCELLANEOUS OTHER TAXES	OTXSM	5,387,695	1,736,874	7,124,569	4,414,272	16,170,931
8	TOTAL OTHER MISC. EXPENSES	TMEXPS	12,723,206	2,241,090	14,964,296	13,636,681	56,850,644
9	FEDERAL INCOME TAX	FEDFRL	1,508,334	972,381	2,480,715	1,023,661	2,523,310
10	PENNSYLVANIA INCOME TAX	PENNA	2,247,562	292,671	2,540,233	1,445,142	7,564,703
11	RETURN	RETURN	47,576,113	6,412,761	53,988,874	28,399,874	162,574,856
12	RATE OF RETURN	RTRT	8.29	8.15	8.28	6.18	8.30

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 6
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 CALCULATION OF RETURN

	OUT	IN	ALLOC	STREET LIGHTING				
				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SH	HIGHWAY RATE SH	TRAFFIC SIGNALS

DEVELOPMENT OF RETURN

1	TOTAL OPERATING REVENUES	R00		4,996,343	76,190	12,798,366	237,459	1,301,490
2	OPERATING EXPENSES							
3	TOTAL OPERATION & MAINT. EXP	E00		2,644,727	33,813	3,362,459	107,525	447,676
4	TOTAL DEPRECIATION EXPENSE	DEPEXP		912,591	19,978	1,402,363	20,338	79,358
5	TOTAL PAYROLL TAXES	TPAYSH		62,502	1,097	106,796	2,974	12,477
6	TOTAL PA. REAL ESTATE TAXES	TPRASH	TPREAL	37,477	310	28,673	1,245	12,315
7	TOTAL GROSS RECEIPTS TAXES	TPGRSH	TPGROS	220,361	3,363	564,180	10,442	59,423
8	MISCELLANEOUS OTHER TAXES	OTYSH	OTHYAX	159,481	2,195	186,691	4,819	16,728
9	TOTAL OTHER MISC. EXPENSES	THEXP		682,935	18,174	748,029	15,283	49,622
10	FEDERAL INCOME TAX	FEDERL		-340,168	-7,585	1,315,651	13,880	167,184
10	PENNSYLVANIA INCOME TAX	PENNA		-88,437	-2,036	362,854	3,939	46,187
11	RETURN	RETURN		797,680	14,881	4,720,671	60,944	430,589
12	RATE OF RETURN	RTRT		3.67	3.83	15.63	10.81	22.88

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & ARE - OTHERS & SUM OF CLASS PEAK

TABLE 9
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 RAW ALLOCATION FACTORS

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
DEMAND RELATED ALLOCATION FACTORS									
1	DEMAND AT GEN LEVEL	D10	D10C	2,105,000	2,148	2,102,852	663,597	1,420,071	19,104
2	DEM. AT SUBTRANS. LEVEL	D20	D20C	2,097,780	2,460	2,095,320	754,800	1,314,780	21,740
3	DEM. AT NETWORK LEVEL	D30	D30C	165,100	0	165,100	0	165,100	0
4	DEM. AT SECONDARY LEVEL	D30	D30C	1,369,650	0	1,369,650	754,800	598,110	21,740
5	DEM. AT SEC LESS SER LT	D31	D31C	1,358,070	0	1,358,070	754,800	598,110	18,160
6	DEM. AT SEC LESS ST LTG	D32	D32C	1,340,970	0	1,340,970	754,800	598,110	1,000
7	ANN SUM OF MON. PEAK KW'S TOTAL			21,926,891	23,515	21,903,376	0	21,665,429	237,947
ENERGY RELATED ALLOCATION FACTORS									
8	MWH AT GEN LEVEL	E10	E10	11,611,684	10,257	11,601,427	3,316,654	8,186,722	98,051
9	MWH AT METER	E11	E11	10,346,400	10,000	10,936,400	3,044,300	7,802,100	48,000
CUSTOMER RELATED ALLOCATION FACTORS									
10	DIR ASSGNMT - ACCT 373	CXP1	CXP1	18,545,932	0	18,545,932	0	50,105	18,545,932
11	DIR ASSGNMT - ACCT 371	CXP2	CXP2	50,105	0	50,105	0	50,105	0
12	NUMBER OF CUSTOMERS	C10	C10	564,542	0	564,542	503,990	51,086	2,565
13	SEC CUSTS & ADJ ST LTG	C20	C20	658,599	0	658,599	503,990	50,081	28,520
14	SEC CUSTS & ADJ MUL LTG	C30	C30	618,192	0	618,192	503,990	50,081	58,121
15	SEC CUSTS & EXC ALL ST LTG	C31	C31	561,691	0	561,691	503,990	50,081	1,620
16	DIR ASSGNMT - METERS	CW1	CW1	1,100,870	100	1,100,770	507,760	552,460	0
17	DIR ASSGNMT - CUST ACCTG	CW2	CW2	20,698,717	274	20,698,443	18,032,299	2,532,061	128,088
18	DIR ASSGNMT - CUS SERINFO	CW2A	CW2A	1,724,741	13	1,724,728	1,020,502	678,531	13,212
19	DIR ASSGNMT - SALES	CW3	CW3	423,676	6	423,670	0	418,474	15,196
PLANT RELATED ALLOCATION FACTORS									
20	DIR ASSGNMT - ACCT 350.2	P3502C	P3502A	114,448	0	114,448	0	114,448	0
21	DIR ASMT - ACCT 354.36	P3521C	P3521A	48,278,863	0	48,278,863	0	48,278,863	0
22	DIR ASSGNMT - ACCT 362	P362AC	P362A	13,682,890	0	13,682,890	180,291	1,869,062	0
23	DIR ASSGNMT - ACCT 368	P368AC	P368A	374,072,831	0	374,072,831	126,779,043	247,187,935	72,746,533
24	PROD, TRANS, DIST PLANT	P10	P10	3890,232,179	3,142,999	3,887,147,872	1,832,779,043	2,054,368,829	77,303,801
25	TRANS & DIST PLANT	P10G	P10G	1094,284,784	3,210,882	1,097,495,666	239,422,867	857,872,798	28,882,501
26	PURE DISTRIBUTION PLANT	P30PUR	P30PUR	477,739,938	491,455	477,248,483	286,912,639	190,336,844	44,532,080
MISC. CALCULATED ALLOCATION FACTORS									
27	LABOR EXPENSE	LABOR	LABOR	95,245,072	59,571	95,185,501	40,962,011	52,316,828	1,906,662
28	INV TAX CREDIT FACTOR	ITCFAC	ITCA	-2,810,000	-2,775	-2,807,225	-882,889	-1,899,368	-27,848
REVENUE RELATED ALLOCATION FACTORS									
29	BASE REVENUE -ACTUAL	BASRVA	BASRVA	812,648,340	541,200	812,107,140	290,973,805	507,289,361	14,346,974
30	FORFEITED DISCOUNTS	FORDIS	FORDIS	4,020,000	0	4,020,000	2,442,603	1,505,774	71,623
31	ENERGY COST RATE	MEC	MECO	0	0	0	0	0	0
32	ST. TAX SURCHARGE -ACTUAL	STXSRA	STXSRA	0	0	0	0	0	0
33	MISC. SERVICE REVENUE	MISREV	MISREV	144,000	0	144,000	0	144,000	0

PA, PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 9
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 RAW ALLOCATION FACTORS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

		OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ELECTRIC RATE GMH	TOTAL SMALL
DEMAND RELATED ALLOCATION FACTORS										
1	DEMAND AT GEN. LEVEL	D10	D10C		41,499	622,098	663,597	553,074	38,986	592,060
2	DEMAND AT SUBTRANS. LEVEL	D20	D20C		42,840	711,960	754,800	632,780	47,380	679,160
3	DEMAND AT NETWORK LEVEL	D30	D30C		0	0	0	34,330	1,850	36,180
4	DEMAND AT SECONDARY LEVEL	D40	D40C		0	0	0	34,330	1,850	36,180
5	DEMAND AT SEC. LESS SER. LT	D51	D51C		42,840	711,960	754,800	531,250	31,080	562,330
6	DEMAND AT SEC. LESS ST. LTG	D52	D52C		42,840	711,960	754,800	531,250	31,080	562,330
7	ANN. SUM. OF NON. PEAK RM'S	D53	D53C		42,840	711,960	754,800	531,250	31,080	562,330
	ENERGY RELATED ALLOCATION FACTORS	D54	D54C		0	0	0	8,343,957	918,560	9,262,517
8	MWH AT GEN. LEVEL	E10	E10		326,839	2,989,815	3,316,654	2,594,087	303,357	2,897,444
9	MWH AT METER	E11	E11		300,800	2,744,300	3,044,300	2,348,700	282,000	2,630,700
CUSTOMER RELATED ALLOCATION FACTORS										
10	DIR. ASSIGNMT. - ACCT 373	CXP1	CXP1		0	0	0	0	0	0
11	DIR. ASSIGNMT. - ACCT 371	CXP2	CXP2		0	0	0	0	0	0
12	NUMBER OF CUSTOMERS	C10	C10		21,005	488,985	509,990	48,866	2,421	51,287
13	SEC. CUSTS & ADJ. ST. LTG	C30	C30		21,005	488,985	509,990	47,723	2,274	50,002
14	SEC. CUSTS & ADJ. MULT. LTG	C31	C31		21,005	488,985	509,990	47,723	2,274	50,002
15	SEC. CUSTS & EXC. ALL ST. LTG	C32	C32		21,005	488,985	509,990	47,723	2,274	50,002
16	DIR. ASSIGNMT. - METERS	CM1	CM1		20,286	487,474	507,760	500,825	2,810	528,035
17	DIR. ASSIGNMT. - CUST. ACCTG	CM2	CM2		1,097,803	16,938,291	18,035,294	2,298,648	125,561	2,424,209
18	DIR. ASSIGNMT. - CUS. SER&INFO	CM2A	CM2A		40,774	979,808	1,020,582	632,916	29,529	662,447
19	DIR. ASSIGNMT. - SALES	CM3	CM3		0	0	0	377,274	14,095	391,369
PLANT RELATED ALLOCATION FACTORS										
20	DIR. ASSIGNMT. - ACCT 350.2	P3502C	P3502A		0	0	0	15,247	0	15,247
21	DIR. ASMT. - ACCT 354-356	P3546C	P3546A		0	0	0	2,744,789	0	2,744,789
22	DIR. ASSIGNMT. - ACCT 362	P362AC	P362A		0	0	0	2,744,789	17,329	2,762,118
23	DIR. ASSIGNMT. - ACCT 368	P368AC	P368A		0	0	0	2,744,789	17,329	2,762,118
24	PROD. TRANS. DIST. PLANT	P10	P10		78,115,457	1,181,657,313	1,259,772,770	973,509,131	70,898,707	1,044,397,838
25	PROD. TRANS. DIST. PLANT	P10G	P10G		82,371,953	1,232,070,820	1,314,442,773	1,009,536,550	72,871,452	1,087,208,002
26	TRANS. & DIST. PLANT	P10	P10		13,873,507	272,939,130	286,812,637	138,580,228	7,343,123	135,923,350
27	PURE DISTRIBUTION PLANT	P10P	P10P		0	0	0	0	0	0
MISC. CALCULATED ALLOCATION FACTORS										
28	LABOR EXPENSE	L10	L10		2,621,261	38,340,750	40,962,011	22,828,331	1,739,722	24,568,053
29	LABOR CREDIT FACTOR	L10C	L10C		58,618	823,431	882,049	723,376	54,657	877,633
REVENUE RELATED ALLOCATION FACTORS										
30	BASE REVENUE - ACTUAL	BASRVA	BASRVA		21,450,833	268,622,972	290,073,805	204,658,983	17,527,656	222,186,639
31	FORFEITED DISCOUNTS	FORDIS	FORDIS		154,243	2,288,360	2,442,603	516,739	34,807	551,546
32	ENERGY COST RATE	NEC	NEC		0	0	0	0	0	0
33	ST. TAX SURCHARGE - ACTUAL	STXSRA	STXSRA		0	0	0	0	0	0
34	MISC. SERVICE REVENUE	MISREV	MISREV		0	0	0	144,000	0	144,000

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 9
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

RAW ALLOCATION FACTORS

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
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DEMAND RELATED ALLOCATION FACTORS

1 DEMAND AT GEN. LEVEL D10 D10C	422,229	56,544	477,773	350,238	1,920,071
2 DEM. AT SUBTRANS. LEVEL D20 D20C	460,080	57,840	517,920	127,700	1,318,760
3 DEM. AT NETWORK LEVEL D30 D30C	90,170	11,230	107,400	21,520	165,100
4 DEM. AT SECONDARY LEVEL D30 D30C	28,770	1,510	30,280	0	543,110
5 DEM. AT SEC LESS SER S LT D31 D31C	28,770	1,510	30,280	0	543,110
6 DEM. AT SEC LESS ST LTG D32 D32C	28,770	1,510	30,280	0	543,110
7 ANN SUM OF MON. PEAK KW'S D TOTAL D TOTAL	6,278,964	817,942	7,096,906	5,305,006	21,665,429

ENERGY RELATED ALLOCATION FACTORS

8 MWH AT GEN. LEVEL E10 E10	3,584,271	423,698	3,007,969	2,281,307	8,186,722
9 MWH AT METER E11 E11	2,488,000	407,900	2,895,900	2,225,500	7,802,100

CUSTOMER RELATED ALLOCATION FACTORS

10 DIR ASSIGNMT - ACCT 373 CXP1 CXP1	0	0	0	0	0
11 DIR ASSIGNMT - ACCT 371 CXP2 CXP2	7,290	0	7,290	42,815	50,105
12 NUMBER OF CUSTOMERS C10 C10	579	89	668	31	1,989
13 SEC CUSTS & ADJ ST LTG C30 C30	76	79	155	0	1,081
14 SEC CUSTS & ADJ MULT LTG C31 C31	76	79	155	0	1,081
15 SEC CUSTS EXC ALL ST LTG C32 C32	76	79	155	0	1,081
16 DIR ASSIGNMT - METERS CWT CWT	46,920	7,925	54,845	12,080	52,760
17 DIR ASSIGNMT - CUST ACCTG CWT CWT	96,083	10,224	106,307	6,545	2,535,081
18 DIR ASSIGNMT - CUS SER&INFO CWT CWT	7,545	1,122	8,667	417	471,531
19 DIR ASSIGNMT - SALES CWT CWT	16,645	861	17,506	1,599	418,474

PLANT RELATED ALLOCATION FACTORS

20 DIR ASSIGNMT - ACCT 350 P3502C P3502A	0	0	0	99,201	113,448
21 DIR ASMT - ACCT 354 P3546C P3546A	0	0	0	6,447,924	8,272,002
22 DIR ASSIGNMT - ACCT 362 P362AC P362A	10,916,012	169,947	11,085,959	29,240,137	47,888,082
23 DIR ASSIGNMT - ACCT 368 P368AC P368A	6,197,877	97,947	6,295,824	0	1,820,222
24 PROD, TRANS, DIST PLANT P10 P10	701,209,939	98,971,947	797,170,718	560,461,740	2,411,820,222
25 PROD, TRANS, DIST GEN PLANT P10 P10	120,127,361	48,628,783	169,756,144	249,133,027	2,411,820,222
26 TRANS & DIST PLANT P10 P10	162,745,361	22,762,766	185,508,127	109,632,785	2,411,820,222
27 PURE DISTRIBUTION PLANT P30PUP P30PUP	7,243,765	598,093	7,841,859	526,092	140,291,501

MISC. CALCULATED ALLOCATION FACTORS

28 LABOR EXPENSE LABOR	14,186,036	2,040,928	16,226,964	11,513,811	52,316,828
29 INV TAX CREDIT FACTOR TOCCAC ITCA	567,556	77,360	644,916	493,774	1,837,368

REVENUE RELATED ALLOCATION FACTORS

30 BASE REVENUE -ACTUAL BASRVA BASRVA	150,831,406	22,045,758	172,877,164	112,220,558	507,204,361
31 FORFEITED DISCOUNTS FORDIS FORDIS	70,440	5,132	75,572	878,656	1,508,774
32 ENERGY COST RATE WEC WEC	0	0	0	0	0
33 ST TAX SURCHARGE-ACTUAL SIXSRA SIXSRB	0	0	0	0	0
34 MISC. SERVICE REVENUE MISREV MISREV	0	0	0	0	144,000

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 9
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 RAW ALLOCATION FACTORS

			INSIDE PITTSBURGH RATE SE	STREET LIGHTING OUTSIDE SERIES RATE SR	PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
DEMAND RELATED ALLOCATION FACTORS							
1	DEMAND AT GEN. LEVEL	D10	10,054	85	7,642	344	1,059
2	DEMAND AT SUBTRANS. LEVEL	D20	11,480	100	8,710	390	1,060
3	DEMAND AT NETWORK LEVEL	D30	0	0	0	0	0
4	DEMAND AT SECONDARY LEVEL	D40	11,480	100	8,710	390	1,060
5	DEMAND AT SEC. LESS 2ER & LT	D50	0	0	0	0	0
6	DEMAND AT SEC. LESS 2ER & LT	D60	0	0	0	0	0
7	ANN. SUM OF MOH. PEAK'S TOTAL	D70	125,299	907	95,715	4,301	11,725
ENERGY RELATED ALLOCATION FACTORS							
8	MMH AT GEN. LEVEL	E10	49,026	327	37,695	1,743	9,260
9	MMH AT METER	E11	45,000	300	34,600	1,600	8,500
CUSTOMER RELATED ALLOCATION FACTORS							
10	DIR ASSGNMT - ACCT 373	CXP1	5,566,191	248,826	12,730,915	0	0
11	DIR ASSGNMT - ACCT 371	CXP2	0	0	0	0	0
12	NUMBER OF CUSTOMERS	C40	0	14	920	10	1,620
13	SEC CUSTS & ADJ ST LTG	C30	39,924	483	55,793	708	1,620
14	SEC CUSTS & ADJ MUL LTG	C31	0	0	55,793	708	1,620
15	SEC CUSTS EXC ALL ST LTG	C32	0	0	0	0	1,620
16	DIR ASSGNMT - METERS	CW1	0	0	0	0	0
17	DIR ASSGNMT - CUST ACCTG	CW2	50	546	46,234	495	80,763
18	DIR ASSGNMT - CUS SER&INFO	CW2A	13	144	10,844	131	21,083
19	DIR ASSGNMT - SALES	CW3	0	0	4,335	0	8,461
PLANT RELATED ALLOCATION FACTORS							
20	DIR ASSGNMT - ACCT 350.2	P3502C	0	0	0	0	0
21	DIR ASMT - ACCTS 354-356	P3546C	0	0	0	0	0
22	DIR ASSGNMT - ACCT 362	P362AC	0	0	0	0	0
23	DIR ASSGNMT - ACCT 368	P368AC	0	0	0	0	0
24	PROD, TRANS, DIST PLANT	PTD	28,286,500	531,533	40,955,660	710,626	2,263,293
25	PROD, TRANS, DIST, GEN PLANT	PTDG	29,752,385	569,632	43,785,479	739,493	2,428,610
26	TRANS & DIST PLANT	TD	15,844,727	428,904	31,484,644	283,006	828,301
27	PURE DISTRIBUTION PLANT	P30PUR	13,565,491	409,430	29,753,308	205,215	598,555
MISC. CALCULATED ALLOCATION FACTORS							
28	LABOR EXPENSE	LABOR	661,333	11,070	1,070,255	30,025	125,971
29	INV TAX CREDIT FACTOR	ITCFAC	-13,889	-134	-11,820	-461	-1,544
REVENUE RELATED ALLOCATION FACTORS							
30	BASE REVENUE - ACTUAL	BASRVA	3,791,525	55,930	9,337,479	178,083	985,957
31	FORFEITED DISCOUNTS	FORDIS	0	0	66,113	485	5,025
32	ENERGY COST RATE	NEC	0	0	0	0	0
33	ST. TAX SURCHARGE - ACTUAL	STXSRA	0	0	0	0	0
34	MISC. SERVICE REVENUE	MISREV	0	0	0	0	0

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 RAW ALLOCATION FACTORS EXPRESSED AS PERCENTAGE

		OUT IN	ALLOC	TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET AREA LIGHTING
DEMAND RELATED ALLOCATION FACTORS									
1	DEMAND AT GEN LEVEL		D10PC	100.00	0.10	99.90	31.52	67.46	0.91
2	DEMAND AT SUBTRANS LEVEL		D20PC	100.00	0.12	99.88	35.98	62.07	1.04
3	DEMAND AT NETWORK LEVEL		D30PC	100.00	0.00	100.00	0.00	100.00	0.00
4	DEMAND AT SECONDARY LEVEL		D40PC	100.00	0.00	100.00	0.00	100.00	0.00
5	DEMAND AT PEAK SER LT		D50PC	100.00	0.00	100.00	55.11	44.89	1.50
6	DEMAND AT PEAK SER LT		D60PC	100.00	0.00	100.00	55.11	44.89	0.75
7	ANN SUM OF MON PEAK KW'S		D70PC	100.00	0.00	100.00	55.11	44.89	0.08
ENERGY RELATED ALLOCATION FACTORS									
8	MWH AT GEN LEVEL		E10PC	100.00	0.09	99.91	28.56	70.50	0.84
9	MWH AT METER		E11PC	100.00	0.09	99.91	27.81	71.28	0.82
CUSTOMER RELATED ALLOCATION FACTORS									
10	DIR ASSGNMT - ACCT 373		CXP1PC	100.00	0.00	100.00	0.00	0.00	100.00
11	DIR ASSGNMT - ACCT 371		CXP2PC	100.00	0.00	100.00	0.00	100.00	0.00
12	TOT. NUMBER OF CUSTOMERS		C10PC	100.00	0.00	100.00	0.00	100.00	0.00
13	SEC CUSTS & ADJ ST LTG		C30PC	100.00	0.00	100.00	77.27	22.73	0.00
14	SEC CUSTS & ADJ MULT LTG		C31PC	100.00	0.00	100.00	82.24	17.76	1.00
15	SEC CUSTS EXC ALL ST LTG		C32PC	100.00	0.00	100.00	0.00	0.00	0.00
16	DIR ASSGNMT - METERS		CM1PC	100.00	0.01	99.99	46.13	53.87	0.00
17	DIR ASSGNMT - CUST ACCTG		CM2PC	100.00	0.00	100.00	87.13	12.87	0.00
18	DIR ASSGNMT - CUS SERV INFO		CM3PC	100.00	0.00	100.00	59.13	40.87	0.00
19	DIR ASSGNMT - SALES		CM4PC	100.00	0.00	100.00	0.00	96.68	3.32
PLANT RELATED ALLOCATION FACTORS									
20	DIR ASSGNMT - ACCT 350.2		PA302	100.00	0.00	100.00	0.00	100.00	0.00
21	DIR ASMT - ACCT 354.356		PA306	100.00	0.00	100.00	0.00	100.00	0.00
22	DIR ASSGNMT - ACCT 362		PA302	100.00	0.00	100.00	0.00	100.00	0.00
23	DIR ASSGNMT - ACCT 368		PA308	100.00	0.00	100.00	0.00	100.00	0.00
24	PROD. TRANS. DIST PLANT		PTDPC	100.00	0.08	99.92	14.37	85.63	0.00
25	PROD. TRANS. DIST GEN PLANT		PTDGPC	100.00	0.08	99.92	33.77	66.23	0.00
26	TRANS & DIST PLANT		TOPC	100.00	0.04	99.96	34.50	65.50	1.00
27	PURE DISTRIBUTION PLANT		PCSOPR	100.00	0.00	100.00	40.15	59.85	2.47
MISC. CALCULATED ALLOCATION FACTORS									
28	LABOR EXPENSE		LABRPC	100.00	0.06	99.94	43.01	56.93	2.00
29	INV TAX CREDIT FACTOR		ITCPC	100.00	0.10	99.90	31.35	67.52	0.99
REVENUE RELATED ALLOCATION FACTORS									
30	BASE REVENUES		BSRPC	100.00	0.07	99.93	35.79	62.42	1.77
31	FORFEITED DISCOUNTS		FDSRPC	100.00	0.00	100.00	60.76	37.46	1.78
32	FUEL ADJUSTMENT		FADRPC	0.00	0.00	0.00	0.00	0.00	0.00
33	STATE TAX SURCHARGE		SSURRPC	0.00	0.00	0.00	0.00	0.00	0.00
34	MISC SERVICE REVENUES		MRSRPC	100.00	0.00	100.00	0.00	100.00	0.00

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 RAW ALLOCATION FACTORS EXPRESSED AS PERCENTAGE

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

		OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR GS/CH	ALL ELECTRIC GMR	TOTAL SMALL
DEMAND RELATED ALLOCATION FACTORS										
1	DEMAND AT GEN. LEVEL	D10PC			1.97	29.55	31.52	26.27	1.85	28.13
2	DEM. AT SUBTRANS. LEVEL	D20PC			2.04	33.92	35.96	30.67	1.82	32.49
3	DEM. AT NETWORK LEVEL	D30PC			0.00	0.00	0.00	0.00	0.00	0.00
4	DEM. AT SECONDARY LEVEL	D40PC			0.00	0.00	0.00	0.00	0.00	0.00
5	DEM. AT DIST. LEVEL	D50PC			0.00	0.00	0.00	0.00	0.00	0.00
6	DEM. AT LOSS LEVEL	D60PC			0.00	0.00	0.00	0.00	0.00	0.00
7	DEM. AT LESS ALL LT	D70PC			0.00	0.00	0.00	0.00	0.00	0.00
8	DEM. AT LOSS ALL LT	D80PC			0.00	0.00	0.00	0.00	0.00	0.00
9	ANN. SUM OF MONTH PEAK KWH'S	D90PC			0.00	0.00	0.00	0.00	0.00	0.00
ENERGY RELATED ALLOCATION FACTORS										
10	MHH AT GEN. LEVEL	E10PC			2.81	25.75	28.56	22.34	2.61	24.95
11	MHH AT NETWORK LEVEL	E20PC			2.74	25.87	27.61	21.91	2.58	24.49
CUSTOMER RELATED ALLOCATION FACTORS										
12	DIR ASSGNMT - ACCT 373	CYP1PC			0.00	0.00	0.00	0.00	0.00	0.00
13	DIR ASSGNMT - ACCT 377	CYP2PC			0.00	0.00	0.00	0.00	0.00	0.00
14	TOT. NUMBER OF CUSTOMERS	CY10PC			0.00	0.00	0.00	0.00	0.00	0.00
15	SEC. CUST. # ADJ. ST. LTG	CY20PC			0.00	0.00	0.00	0.00	0.00	0.00
16	SEC. CUST. # ADJ. MUL. LTG	CY30PC			0.00	0.00	0.00	0.00	0.00	0.00
17	SEC. CUST. # EXC. ALL ST. LTG	CY40PC			0.00	0.00	0.00	0.00	0.00	0.00
18	DIR ASSGNMT - METERS	CY50PC			0.00	0.00	0.00	0.00	0.00	0.00
19	DIR ASSGNMT - CUST. ACCTG	CY60PC			0.00	0.00	0.00	0.00	0.00	0.00
20	DIR ASSGNMT - CUS. SER. INFO	CY70PC			0.00	0.00	0.00	0.00	0.00	0.00
21	DIR ASSGNMT - SALES	CY80PC			0.00	0.00	0.00	0.00	0.00	0.00
PLANT RELATED ALLOCATION FACTORS										
22	DIR ASSGNMT - ACCT 350.2	PA3502			0.00	0.00	0.00	13.32	0.00	13.32
23	DIR ASSMT - ACCT 354-356	PA3546			0.00	0.00	0.00	1.48	0.00	1.48
24	DIR ASSGNMT - ACCT 362	PA362			0.00	0.00	0.00	6.24	0.00	6.24
25	DIR ASSGNMT - ACCT 368	PA368			0.00	0.00	0.00	0.28	0.00	0.28
26	PROD. TRANS. DIST. PLANT	PTDPC			2.09	13.55	15.64	25.34	1.84	31.66
27	PROD. TRANS. DIST. GEN. PLANT	PTDGPC			2.12	13.07	15.19	26.02	1.84	32.00
28	TRANS. & DIST. PLANT	TDP			2.12	13.07	15.19	25.94	1.84	31.82
29	PURE DISTRIBUTION PLANT	PC30PR			2.92	17.13	20.05	27.33	1.54	28.87
MISC. CALCULATED ALLOCATION FACTORS										
30	LABOR EXPENSE	LBRPC			2.75	40.25	43.01	23.97	1.83	25.79
31	INV. TAX CREDIT FACTOR	ITCPC			2.09	29.30	31.39	25.76	1.95	27.71
REVENUE RELATED ALLOCATION FACTORS										
32	BASE REVENUES	BSRVPC			2.69	33.06	35.74	25.18	2.16	27.34
33	FORFEITED DISCOUNTS	FDISPC			3.84	56.92	60.76	12.85	0.00	13.72
34	FUEL ADJUSTMENT	FADJPC			0.00	0.00	0.00	0.00	0.00	0.00
35	STATE TAX SURCHARGE	SSURPC			0.00	0.00	0.00	0.00	0.00	0.00
36	MISC. SERVICE REVENUES	MREVPC			0.00	0.00	0.00	100.00	0.00	100.00

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 RAW ALLOCATION FACTORS EXPRESSED AS PERCENTAGE

			-----GENERAL SERVICE MEDIUM-----			---GENERAL---	
			REGULAR	ELECTRIC	TOTAL	SERVICE	TOTAL
			RATE	RATE	MEDIUM	LARGE	GENERAL
			GL	GLH		RATE	SERVICE
DEMAND RELATED ALLOCATION FACTORS							
1	DEMAND AT GEN. LEVEL	D10PC	20.06	2.64	22.70	16.64	67.46
2	DEMAND AT SUBTRANS. LEVEL	D20PC	21.93	2.76	24.69	16.09	62.87
3	DEMAND AT NETWORK LEVEL	D30PC	54.62	10.44	65.05	13.03	100.00
4	DEMAND AT SECONDARY LEVEL	D40PC	2.10	0.11	2.21	0.00	43.30
5	DEMAND AT SEC. LESS SEC. LT	D53PC	2.10	0.11	2.21	0.00	43.30
6	DEMAND AT SEC. LESS SEC. LT	D53PC	2.10	0.11	2.21	0.00	43.30
7	ANNUAL SUM OF MONTHLY PEAK CMTS	D10TPC	28.64	3.73	32.37	24.19	98.81
ENERGY RELATED ALLOCATION FACTORS							
8	MWH AT GEN. LEVEL	E10PC	22.26	3.66	25.90	12.65	79.58
9	MWH AT METER	E11PC	22.73	3.73	26.46	20.33	71.28
CUSTOMER RELATED ALLOCATION FACTORS							
10	DIR ASSGNMT - ACCT 373	C10PC	0.00	0.00	0.00	0.00	0.00
11	DIR ASSGNMT - ACCT 371	C10PC	14.52	0.00	14.52	8.45	100.00
12	TOT. NUMBER OF CUSTOMERS	C20PC	0.00	0.00	0.00	0.00	0.00
13	SEC. CUSTS & ADJ. ST. LIG.	C30PC	0.00	0.00	0.00	0.00	0.00
14	SEC. CUSTS & ADJ. MULT. LIG.	C31PC	0.00	0.00	0.00	0.00	0.00
15	SEC. CUSTS & EXC. ALL ST. LIG.	C31PC	0.00	0.00	0.00	0.00	0.00
16	DIR ASSGNMT - METERS	C11PC	4.29	0.72	5.01	1.10	53.87
17	DIR ASSGNMT - CUST. ACCTG	C12PC	0.44	0.07	0.51	0.03	18.25
18	DIR ASSGNMT - CUS. SERV. INFO	C12PC	0.44	0.07	0.51	0.03	18.25
19	DIR ASSGNMT - SALES	C13PC	3.93	0.20	4.13	8.38	96.88
PLANT RELATED ALLOCATION FACTORS							
20	DIR ASSGNMT - ACCT 350.2	PA3502	0.00	0.00	0.00	26.68	100.00
21	DIR ASMT - ACCTS 354-356	PA3546	0.00	0.00	0.00	26.68	100.00
22	DIR ASSGNMT - ACCT 362	PA362	25.23	0.34	25.57	67.58	49.58
23	DIR ASSGNMT - ACCT 368	PA368	44.91	0.32	45.23	67.58	49.58
24	PROD. TRANS. DIST. PLANT	P10PC	18.95	3.22	22.17	0.00	85.63
25	PROD. TRANS. DIST. GEN. PLANT	P10GPC	18.95	3.22	22.17	13.77	64.20
26	TRANS. & DIST. PLANT	T10PC	14.87	3.06	17.93	13.77	64.20
27	PURE DISTRIBUTION PLANT	P10PC	1.52	0.13	1.64	0.11	38.62
MISC. CALCULATED ALLOCATION FACTORS							
28	LABOR EXPENSE	LABRPC	14.89	2.15	17.05	12.09	59.93
29	INV. TAX CREDIT FACTOR	ITCPC	20.20	2.75	22.95	16.86	67.52
REVENUE RELATED ALLOCATION FACTORS							
30	BASE REVENUES	BSRVPC	18.56	2.71	21.27	13.81	62.92
31	FORFEITED DISCOUNTS	FDISPC	1.75	0.13	1.88	2.82	31.40
32	FUEL ADJUSTMENT	FADJPC	0.00	0.00	0.00	0.00	0.00
33	STATE TAX SURCHARGE	SSURPC	0.00	0.00	0.00	0.00	0.00
34	MISC. SERVICE REVENUES	MREVP	0.00	0.00	0.00	0.00	100.00

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1968

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 RAW ALLOCATION FACTORS EXPRESSED AS PERCENTAGE

				STREET LIGHTING					TRAFFIC SIGNALS
				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SH	HIGHWAY RATE SH		
DEMAND RELATED ALLOCATION FACTORS									
1	DEMAND AT GEN. LEVEL	D10PC		0.48	0.00	0.36	0.02	0.05	
2	DEM. AT SUBTRANS. LEVEL	D20PC		0.55	0.00	0.42	0.02	0.05	
3	DEM. AT NETWORK LEVEL	D30PC		0.00	0.00	0.00	0.00	0.00	
4	DEM. AT SECONDARY LEVEL	D50PC		0.84	0.01	0.64	0.03	0.08	
5	DEM. AT SEC. LESS SER. S. LT	D31PC		0.00	0.00	0.64	0.03	0.08	
6	DEM. AT SEC. LESS ALL S. LT	D32PC		0.00	0.00	0.00	0.00	0.08	
7	ANN. SUM OF NON PEAK KW'S	D10TPC		0.57	0.00	0.44	0.02	0.05	
ENERGY RELATED ALLOCATION FACTORS									
8	MWH AT GEN. LEVEL	E10PC		0.42	0.00	0.32	0.02	0.08	
9	MWH AT METER	E11PC		0.41	0.00	0.32	0.01	0.08	
CUSTOMER RELATED ALLOCATION FACTORS									
10	DIR. ASSIGNMT - ACCT 373	CMP1PC		30.01	1.34	68.65	0.00	0.00	
11	DIR. ASSIGNMT - ACCT 371	CMP2PC		0.00	0.00	0.00	0.00	0.00	
12	TOT. NUMBER OF CUSTOMERS	C10PC		0.00	0.00	0.16	0.00	0.29	
13	SAC. CUSTS & ADJ. ST. LTG	C20PC		6.06	0.07	8.47	0.11	0.25	
14	SAC. CUSTS & ADJ. MULT. LTG	C31PC		0.00	0.00	0.03	0.11	0.20	
15	SAC. CUSTS & EXC. ALL ST. LTG	C32PC		0.00	0.00	0.00	0.00	0.20	
16	DIR. ASSIGNMT - METER S	C41PC		0.00	0.00	0.00	0.00	0.80	
17	DIR. ASSIGNMT - CUST. ACCTG	C42PC		0.00	0.00	0.22	0.00	0.32	
18	DIR. ASSIGNMT - CUS. SER. INFO	C43PC		0.00	0.01	0.64	0.01	1.22	
19	DIR. ASSIGNMT - SALES	C44PC		0.00	0.00	1.02	0.00	2.09	
PLANT RELATED ALLOCATION FACTORS									
20	DIR. ASSIGNMT - ACCT 350	PA3502		0.00	0.00	0.00	0.00	0.00	
21	DIR. ASMT - ACCT 354	PA3546		0.00	0.00	0.00	0.00	0.00	
22	DIR. ASSIGNMT - ACCT 362	PA3622		0.00	0.00	0.00	0.00	0.00	
23	DIR. ASSIGNMT - ACCT 368	PA3688		0.00	0.00	0.00	0.00	0.00	
24	PROD. TRANS. DIST. PLANT	P10PC		0.76	0.01	1.13	0.05	0.86	
25	PROD. TRANS. DIST. GEN. PLANT	P10GPC		0.76	0.01	1.13	0.05	0.86	
26	TRANS. & DIST. PLANT	T0PC		1.45	0.04	2.08	0.02	0.86	
27	PURE DISTRIBUTION PLANT	P030PR		2.84	0.09	6.23	0.04	0.13	
MISC. CALCULATED ALLOCATION FACTORS									
28	LABOR EXPENSE	L00PC		0.69	0.01	1.13	0.43	0.13	
29	INV. TAX CREDIT FACTOR	L10PC		0.49	0.00	0.42	0.02	0.05	
REVENUE RELATED ALLOCATION FACTORS									
30	BASE REVENUES	BSRVPC		0.47	0.01	1.15	0.02	0.12	
31	FORFEITED DISCOUNTS	F01SPC		0.00	0.00	1.24	0.25	0.13	
32	FUEL ADJUSTMENT	FADJPC		0.00	0.00	0.00	0.00	0.00	
33	STATE TAX SURCHARGE	SSURPC		0.00	0.00	0.00	0.00	0.00	
34	MISC. SERVICE REVENUES	MREVPC		0.00	0.00	0.00	0.00	0.00	

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

1	RATE OF RETURN	OUT RTRT	IN	ALLOC	TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO--		TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET LIGHTING
						FERC JURIS.	PA. PUC JURIS.			
	-----				8.89	1.76	8.90	9.92	8.30	11.01
2	RATE BASE	RB			3041,866,448	2,577,659	3039,288,829	1026,561,202	1957,985,888	54,741,739
3	CUSTOMER COMPONENT	RB			244,121,420	21,769	224,121,420	124,000,000	224,121,420	22,224,000
4	COMMODITY COMPONENT	RB			518,662,986	271,269	518,662,986	184,000,000	518,662,986	22,224,000
5	CAPACITY COMPONENT	RB			248,000,000	2,308,708	248,000,000	100,000,000	248,000,000	22,224,000
6	RETURN	RB	TURN		27,000,000	45,400,000	27,000,000	10,000,000	27,000,000	2,224,000
7	CUSTOMER COMPONENT	RB	TURN		2,000,000	4,700,000	2,000,000	1,000,000	2,000,000	224,000
8	COMMODITY COMPONENT	RB	TURN		2,000,000	4,700,000	2,000,000	1,000,000	2,000,000	224,000
9	CAPACITY COMPONENT	RB	TURN		2,000,000	4,700,000	2,000,000	1,000,000	2,000,000	224,000
10	TOTAL OPERATION & MAINT. EXP	RB			444,000,000	339,870,000	444,000,000	150,000,000	444,000,000	22,224,000
11	CUSTOMER COMPONENT	RB			2,000,000	4,700,000	2,000,000	1,000,000	2,000,000	224,000
12	COMMODITY COMPONENT	RB			2,000,000	4,700,000	2,000,000	1,000,000	2,000,000	224,000
13	CAPACITY COMPONENT	RB			2,000,000	4,700,000	2,000,000	1,000,000	2,000,000	224,000
14	TOTAL DEPRECIATION EXPENSE	RB			100,000,000	93,400,000	100,000,000	34,000,000	100,000,000	22,224,000
15	CUSTOMER COMPONENT	RB			4,583,640	9,436	4,583,640	1,500,000	4,583,640	224,000
16	COMMODITY COMPONENT	RB			11,021,622	9,436	11,021,622	3,500,000	11,021,622	224,000
17	CAPACITY COMPONENT	RB			89,332,750	83,529	89,332,750	23,000,000	89,332,750	22,224,000
18	TOTAL TAXES OTHER THAN INC.	RB			91,854,337	54,847	91,854,337	32,000,000	91,854,337	22,224,000
19	CUSTOMER COMPONENT	RB			9,051,829	2,224	9,051,829	3,000,000	9,051,829	224,000
20	COMMODITY COMPONENT	RB			21,517,502	16,402	21,517,502	7,000,000	21,517,502	224,000
21	CAPACITY COMPONENT	RB			61,285,006	36,221	61,285,006	22,000,000	61,285,006	22,224,000
22	TOTAL OTHER MISC. EXPENSES	RB			86,982,000	80,690	86,982,000	28,000,000	86,982,000	22,224,000
23	CUSTOMER COMPONENT	RB			4,104,812	64	4,104,812	1,000,000	4,104,812	224,000
24	COMMODITY COMPONENT	RB			3,861,695	3,411	3,861,695	1,000,000	3,861,695	224,000
25	CAPACITY COMPONENT	RB			79,015,494	77,216	79,015,494	26,000,000	79,015,494	22,224,000
26	FEDERAL INCOME TAX	RB			47,654,072	-52,010	47,654,072	13,000,000	47,654,072	22,224,000
27	CUSTOMER COMPONENT	RB			4,640,144	129	4,640,144	1,000,000	4,640,144	224,000
28	COMMODITY COMPONENT	RB			5,910,338	-9,100	5,910,338	1,000,000	5,910,338	224,000
29	CAPACITY COMPONENT	RB			37,315,330	-43,228	37,315,330	10,000,000	37,315,330	22,224,000
30	PENNSYLVANIA INCOME TAX	RB			13,983,321	-13,244	13,983,321	6,000,000	13,983,321	22,224,000
31	CUSTOMER COMPONENT	RB			1,264,374	35	1,264,374	300,000	1,264,374	224,000
32	COMMODITY COMPONENT	RB			1,668,000	-1,146	1,668,000	400,000	1,668,000	224,000
33	CAPACITY COMPONENT	RB			12,030,947	-12,133	12,030,947	4,000,000	12,030,947	22,224,000
34	TOTAL OTHER OPERATING REV	RB			12,647,000	-7,822	12,647,000	4,000,000	12,647,000	22,224,000
35	CUSTOMER COMPONENT	RB			4,408,026	6	4,408,026	1,000,000	4,408,026	224,000
36	COMMODITY COMPONENT	RB			4,731,789	720	4,731,789	1,000,000	4,731,789	224,000
37	CAPACITY COMPONENT	RB			3,507,185	0	3,507,185	1,000,000	3,507,185	22,224,000
38	TOTAL REVENUES FROM SALES	RB			105,231,000	54,720	105,231,000	38,000,000	105,231,000	22,224,000
39	CUSTOMER COMPONENT	RB			10,231,000	0	10,231,000	3,000,000	10,231,000	224,000
40	COMMODITY COMPONENT	RB			63,231,000	25,745	63,231,000	21,000,000	63,231,000	22,224,000
41	CAPACITY COMPONENT	RB			31,769,000	0	31,769,000	14,000,000	31,769,000	22,224,000
42	WORKING CASH	RB			10,000,000	0	10,000,000	0	10,000,000	22,224,000
43	CUSTOMER COMPONENT	RB			1,000,000	0	1,000,000	0	1,000,000	224,000
44	COMMODITY COMPONENT	RB			9,000,000	0	9,000,000	0	9,000,000	22,224,000
45	CAPACITY COMPONENT	RB			0	0	0	0	0	22,224,000

PA PUC 3 SUPP 51 WITH STA ROLLIN
 FERC 3 PRESENT

 PROD & TRANS 3 A&E - OTHERS 3 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

				ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/CH	ELECTRIC RATE GMR	TOTAL SMALL	
1	RATE OF RETURN	OUT RTRT	IN	ALLOC	9.76	9.93	9.92	9.42	10.15	9.47
2	RATE BASE	RB			64,269,063	962,292,140	1026,561,202	788,786,962	57,596,653	846,383,613
3	CUSTOMER COMPONENT	RB			5,449,471	119,412,327	124,888,607	41,222,822	2,793,327	44,166,711
4	COMMODITY COMPONENT	RB			8,970,906	80,765,826	89,594,732	70,072,781	6,104,971	78,270,117
5	CAPACITY COMPONENT	RB			49,870,827	762,707,987	812,749,769	677,448,755	46,694,355	723,546,500
6	RETURN	RB			6,533,322	115,052,184	101,122,003	74,434,863	5,844,444	80,188,109
7	CUSTOMER COMPONENT	RB	TURN		5,533,322	111,052,184	101,122,003	74,434,863	5,844,444	80,188,109
8	COMMODITY COMPONENT	RB	TURN		6,533,322	115,052,184	101,122,003	74,434,863	5,844,444	80,188,109
9	CAPACITY COMPONENT	RB	TURN		6,533,322	115,052,184	101,122,003	74,434,863	5,844,444	80,188,109
10	TOTAL OPERATION & MAINT. EXP	EXP			12,000,000	145,052,184	157,700,000	103,000,000	9,760,000	112,760,000
11	CUSTOMER COMPONENT	EXP			12,000,000	145,052,184	157,700,000	103,000,000	9,760,000	112,760,000
12	COMMODITY COMPONENT	EXP			12,000,000	145,052,184	157,700,000	103,000,000	9,760,000	112,760,000
13	CAPACITY COMPONENT	EXP			12,000,000	145,052,184	157,700,000	103,000,000	9,760,000	112,760,000
14	TOTAL DEPRECIATION EXPENSE	DEP	EXP		2,510,238	35,222,222	37,732,460	20,000,000	2,000,000	22,000,000
15	CUSTOMER COMPONENT	DEP	EXP		2,510,238	35,222,222	37,732,460	20,000,000	2,000,000	22,000,000
16	COMMODITY COMPONENT	DEP	EXP		2,510,238	35,222,222	37,732,460	20,000,000	2,000,000	22,000,000
17	CAPACITY COMPONENT	DEP	EXP		2,510,238	35,222,222	37,732,460	20,000,000	2,000,000	22,000,000
18	TOTAL TAXES OTHER THAN INC.	TAX	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
19	CUSTOMER COMPONENT	TAX	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
20	COMMODITY COMPONENT	TAX	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
21	CAPACITY COMPONENT	TAX	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
22	TOTAL OTHER MISC. EXPENSES	TAX	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
23	CUSTOMER COMPONENT	TAX	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
24	COMMODITY COMPONENT	TAX	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
25	CAPACITY COMPONENT	TAX	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
26	FEDERAL INCOME TAX	FED	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
27	CUSTOMER COMPONENT	FED	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
28	COMMODITY COMPONENT	FED	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
29	CAPACITY COMPONENT	FED	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
30	PENNSYLVANIA INCOME TAX	PENNA	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
31	CUSTOMER COMPONENT	PENNA	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
32	COMMODITY COMPONENT	PENNA	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
33	CAPACITY COMPONENT	PENNA	EXP		1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
34	TOTAL OTHER OPERATING REV	RO	SUM	RO	2,510,238	35,222,222	37,732,460	20,000,000	2,000,000	22,000,000
35	CUSTOMER COMPONENT	RO	SUM	RO	2,510,238	35,222,222	37,732,460	20,000,000	2,000,000	22,000,000
36	COMMODITY COMPONENT	RO	SUM	RO	2,510,238	35,222,222	37,732,460	20,000,000	2,000,000	22,000,000
37	CAPACITY COMPONENT	RO	SUM	RO	2,510,238	35,222,222	37,732,460	20,000,000	2,000,000	22,000,000
38	TOTAL REVENUES FROM SALES	RS			26,000,000	35,222,222	38,000,000	26,000,000	22,000,000	28,000,000
39	CUSTOMER COMPONENT	RS			26,000,000	35,222,222	38,000,000	26,000,000	22,000,000	28,000,000
40	COMMODITY COMPONENT	RS			26,000,000	35,222,222	38,000,000	26,000,000	22,000,000	28,000,000
41	CAPACITY COMPONENT	RS			26,000,000	35,222,222	38,000,000	26,000,000	22,000,000	28,000,000
42	WORKING CASH	WC	SH	WCASH	1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
43	CUSTOMER COMPONENT	WC	SH	WCASH	1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
44	COMMODITY COMPONENT	WC	SH	WCASH	1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238
45	CAPACITY COMPONENT	WC	SH	WCASH	1,800,930	2,510,238	2,510,238	2,510,238	1,800,930	2,510,238

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

1	RATE OF RETURN	OUT RTRT	IN	ALLOC	REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL LARGE RATE L	TOTAL GENERAL SERVICE
					8.29	8.15	8.28	6.18	8.30
2	RATE BASE	RR			573,736,119	78,660,481	652,396,600	459,205,675	1957,985,888
3	CUSTOMER COMPONENT	RRB			15,000,000	1,367,733	16,367,733	26,855,922	87,122,222
4	COMMODITY COMPONENT	RRB			69,811,225	11,445,664	81,256,889	61,627,777	221,154,543
5	CAPACITY COMPONENT	RRB			488,921,102	65,847,080	554,768,182	370,519,976	1,629,709,323
6	RETURN	RRB			47,576,102	6,412,761	53,988,863	28,339,874	162,329,737
7	CUSTOMER COMPONENT	RRB	TURN		1,574,630	1,022,741	2,597,371	4,150,175	6,747,546
8	COMMODITY COMPONENT	RRB	TURN		5,935,970	6,622,255	12,558,225	3,333,604	16,191,829
9	CAPACITY COMPONENT	RRB	TURN		40,055,555	4,367,569	44,423,124	24,155,093	118,578,217
10	TOTAL OPERATION & MAINT. EXP	RRB	TURN		8,332,845	125,848,891	134,181,736	70,500,000	279,749,631
11	CUSTOMER COMPONENT	RRB	TURN		2,228,845	3,848,891	6,077,736	1,700,000	10,626,466
12	COMMODITY COMPONENT	RRB	TURN		2,721,935	3,848,891	6,570,826	1,700,000	12,889,742
13	CAPACITY COMPONENT	RRB	TURN		3,382,065	83,110,909	86,492,974	52,800,000	292,395,984
14	TOTAL DEPRECIATION EXPENSE	RRB	TURN		23,721,935	9,866,647	33,588,582	17,200,000	108,646,163
15	CUSTOMER COMPONENT	RRB	TURN		2,026,647	2,866,353	4,893,000	1,500,000	9,255,000
16	COMMODITY COMPONENT	RRB	TURN		2,688,962	4,322,077	7,011,039	2,500,000	14,433,078
17	CAPACITY COMPONENT	RRB	TURN		19,994,286	2,678,217	22,672,503	11,700,000	72,966,163
18	TOTAL TAXES OTHER THAN INC.	RRB	TURN		17,622,737	2,336,813	19,959,550	13,200,000	57,167,700
19	CUSTOMER COMPONENT	RRB	TURN		1,782,244	337,813	2,120,057	1,300,000	4,759,870
20	COMMODITY COMPONENT	RRB	TURN		4,788,011	740,966	5,528,977	3,300,000	11,578,943
21	CAPACITY COMPONENT	RRB	TURN		11,052,482	1,258,034	12,310,516	6,600,000	48,838,927
22	TOTAL OTHER MISC. EXPENSES	RRB	TURN		16,724,209	2,223,821	18,948,030	13,200,000	57,167,700
23	CUSTOMER COMPONENT	RRB	TURN		1,782,244	337,813	2,120,057	1,300,000	4,759,870
24	COMMODITY COMPONENT	RRB	TURN		4,788,011	740,966	5,528,977	3,300,000	11,578,943
25	CAPACITY COMPONENT	RRB	TURN		11,052,482	1,258,034	12,310,516	6,600,000	48,838,927
26	FEDERAL INCOME TAX	RRB	TURN		15,647,033	2,077,360	17,724,393	12,200,000	55,544,393
27	CUSTOMER COMPONENT	RRB	TURN		1,568,334	93,381	1,661,715	1,000,000	3,661,715
28	COMMODITY COMPONENT	RRB	TURN		2,322,287	1,000,000	3,322,287	1,000,000	5,322,287
29	CAPACITY COMPONENT	RRB	TURN		11,756,407	1,984,079	13,740,486	1,200,000	26,862,972
30	PENNSYLVANIA INCOME TAX	RRB	TURN		2,227,562	292,671	2,520,233	1,000,000	3,520,233
31	CUSTOMER COMPONENT	RRB	TURN		2,227,562	292,671	2,520,233	1,000,000	3,520,233
32	COMMODITY COMPONENT	RRB	TURN		342,852	55,521	398,373	200,000	598,373
33	CAPACITY COMPONENT	RRB	TURN		1,884,710	237,150	2,121,860	800,000	2,921,860
34	TOTAL OTHER OPERATING REV	RRB	TURN		1,841,297	237,150	2,078,447	500,000	2,578,447
35	CUSTOMER COMPONENT	RRB	TURN		1,745,547	230,652	1,976,199	400,000	2,376,199
36	COMMODITY COMPONENT	RRB	TURN		1,14,463	28,493	142,956	50,000	192,956
37	CAPACITY COMPONENT	RRB	TURN		1,562,290	200,000	1,762,290	50,000	1,812,290
38	TOTAL REVENUES FROM SALES	RRB	TURN		192,979,734	27,222,350	220,202,084	141,604,054	652,222,084
39	CUSTOMER COMPONENT	RRB	TURN		15,570,356	1,598,447	17,168,803	10,461,000	27,630,303
40	COMMODITY COMPONENT	RRB	TURN		172,101,494	11,785,641	183,887,135	100,487,115	226,184,250
41	CAPACITY COMPONENT	RRB	TURN		11,307,884	15,338,262	26,646,146	17,056,939	58,703,084
42	WORKING CASH	RRB	TURN		2,037,791	314,903	2,352,694	1,736,100	4,088,794
43	CUSTOMER COMPONENT	RRB	TURN		1,57,265	8,783	1,66,048	76,000	1,43,748
44	COMMODITY COMPONENT	RRB	TURN		1,404,554	230,215	1,634,770	1,240,000	2,874,770
45	CAPACITY COMPONENT	RRB	TURN		565,972	75,905	641,876	419,392	1,061,268

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 PRIME COMPONENTS

			STREET LIGHTING				
			INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
1	RATE OF RETURN	OUT RTRT	3.67	3.83	15.63	10.81	22.80
2	RATE BASE	RRB	21,710,560	308,401	30,197,423	563,646	1,881,711
3	CUSTOMER COMPONENT	RRB	8,611,893	279,548	19,873,695	49,473	563,646
4	COMMODITY COMPONENT	RRB	1,324,357	8,834	1,018,413	47,085	250,150
5	CAPACITY COMPONENT	RRB	11,775,310	100,019	9,305,313	420,087	1,268,321
6	RETURN	RRB	797,680	14,881	4,720,671	60,944	430,289
7	CUSTOMER COMPONENT	RETURN	316,414	10,710	3,106,794	10,431	83,120
8	COMMODITY COMPONENT	RETURN	48,659	3,388	1,59,206	5,591	57,221
9	CAPACITY COMPONENT	RETURN	438,907	3,883	1,454,671	45,922	290,228
10	TOTAL OPERATION & MAINT. EXP	RRB	2,644,727	33,813	3,362,459	10,355	447,976
11	CUSTOMER COMPONENT	RRB	597,634	15,350	1,337,145	41,080	178,180
12	COMMODITY COMPONENT	RRB	1,077,093	17,213	834,232	28,686	203,681
13	CAPACITY COMPONENT	RRB	970,000	1,250	1,191,082	11,289	605,115
14	TOTAL DEPRECIATION EXPENSE	RRB	4,915,338	16,976	1,012,332	2,000	14,785
15	CUSTOMER COMPONENT	RRB	448,938	1,006	1,011,894	3,322	14,785
16	COMMODITY COMPONENT	RRB	4,466,400	3,281	3,377,200	1,678	6,882
17	CAPACITY COMPONENT	RRB	48,999	3,695	86,238	1,000	2,118
18	TOTAL TAXES OTHER THAN INC.	RRB	48,999	3,695	86,238	1,000	2,118
19	CUSTOMER COMPONENT	RRB	123,290	3,718	464,319	1,000	2,118
20	COMMODITY COMPONENT	RRB	8,877	2,577	3,817	1,000	2,118
21	CAPACITY COMPONENT	RRB	2,899	1,600	3,455	1,000	2,118
22	TOTAL OTHER MISC. EXPENSES	RRB	17,000	10,870	7,480	1,000	4,770
23	CUSTOMER COMPONENT	RRB	1,000	6,883	1,000	1,000	4,770
24	COMMODITY COMPONENT	RRB	16,000	4,187	6,480	1,000	4,770
25	CAPACITY COMPONENT	RRB	3,999	1,000	2,000	1,000	4,770
26	FEDERAL INCOME TAX	RRB	-3,487	-3,487	1,248	1,000	1,000
27	CUSTOMER COMPONENT	RRB	-1,000	-6,500	1,000	1,000	1,000
28	COMMODITY COMPONENT	RRB	-1,000	1,000	1,000	1,000	1,000
29	CAPACITY COMPONENT	RRB	-1,487	1,000	1,000	1,000	1,000
30	PENNSYLVANIA INCOME TAX	RRB	-13,000	-98,000	4,000	1,000	1,000
31	CUSTOMER COMPONENT	RRB	-8,000	-2,000	1,000	1,000	1,000
32	COMMODITY COMPONENT	RRB	-5,000	-1,800	2,000	1,000	1,000
33	CAPACITY COMPONENT	RRB	-3,000	1,000	1,000	1,000	1,000
34	TOTAL OTHER OPERATING REV	RRB	-3,000	-236	1,302	3,000	3,000
35	CUSTOMER COMPONENT	RRB	50,867	884	13,583	1,000	1,000
36	COMMODITY COMPONENT	RRB	19,152	417	7,959	1,000	1,000
37	CAPACITY COMPONENT	RRB	1,174	1	6,301	1,000	1,000
38	TOTAL REVENUES FROM SALES	RRB	4,948,276	75,266	12,667,784	23,126	1,268,321
39	CUSTOMER COMPONENT	RRB	1,402,584	43,937	1,281,064	23,126	1,268,321
40	COMMODITY COMPONENT	RRB	2,622,497	8,552	1,197,847	1,000	1,000
41	CAPACITY COMPONENT	RRB	2,280,390	23,023	4,186,869	1,000	1,000
42	WORKING CASH	RRB	64,015	813	8,921	1,000	1,000
43	CUSTOMER COMPONENT	RRB	14,256	366	3,896	1,000	1,000
44	COMMODITY COMPONENT	RRB	20,620	178	20,614	1,000	1,000
45	CAPACITY COMPONENT	RRB	29,139	268	28,411	1,241	1,570

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

TOTAL
 DUQUESNE
 LIGHT
 COMPANY

--BUSINESS SUBJECT TO--
 FERC JURIS. PA, PUC JURIS.

TOTAL
 RESIDENTIAL
 CLASS

TOTAL
 GENERAL
 SERVICES
 CLASSES

TOTAL
 STREET
 & AREA
 LIGHTING

	OUT	IM	ALLOC						
1 580-SUPV & ENGINEERING	0000	0000	0000	1,863,499	550	1,862,949	770,576	1,019,679	72,698
2 CUSTOMER COMPONENT	0000	0000	0000	987,472	62	987,409	448,584	508,940	31,880
3 COMMODITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
4 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
5 581-LOAD DISPATCHING	0000	0000	0000	876,827	480	875,540	321,993	512,720	40,817
6 CUSTOMER COMPONENT	0000	0000	0000	460,246	470	459,776	145,042	318,490	4,194
7 COMMODITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
8 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
9 582-STATION EXPENSE	0000	0000	0000	460,246	470	459,776	145,042	318,490	4,194
10 CUSTOMER COMPONENT	0000	0000	0000	3,477,209	1,921	3,495,288	1,098,926	2,392,329	35,124
11 COMMODITY COMPONENT	0000	0000	0000	668,463	00	668,463	2,773	662,006	3,679
12 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
13 583-OVERHEAD LINE EXPENSE	0000	0000	0000	2,828,744	1,921	2,826,822	1,095,460	1,499,775	31,588
14 CUSTOMER COMPONENT	0000	0000	0000	1,418,629	277	1,418,352	802,380	422,773	12,729
15 COMMODITY COMPONENT	0000	0000	0000	669,718	00	669,718	528,338	51,382	94,991
16 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
17 584-UNDERGROUND LINE EXP	0000	0000	0000	749,851	277	749,573	369,015	371,771	8,787
18 CUSTOMER COMPONENT	0000	0000	0000	535,832	161	535,371	118,862	418,761	3,252
19 COMMODITY COMPONENT	0000	0000	0000	89,338	00	89,338	28,381	63,761	000,000
20 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
21 585-ST LIGHTING & SIGNAL	0000	0000	0000	446,199	161	446,037	98,484	345,026	2,528
22 CUSTOMER COMPONENT	0000	0000	0000	500,112	00	500,112	000,000	000,000	500,112
23 COMMODITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
24 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
25 586-METER EXPENSE	0000	0000	0000	500,112	00	500,112	000,000	000,000	000,000
26 CUSTOMER COMPONENT	0000	0000	0000	1,621,018	147	1,620,871	747,705	873,166	000,000
27 COMMODITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
28 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
29 587-CUS INSTALL EXPENSE	0000	0000	0000	2,481,388	225	2,481,163	1,144,555	1,336,607	000,000
30 CUSTOMER COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
31 COMMODITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
32 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
33 588-MISCELLANEOUS	0000	0000	0000	3,020,938	835	3,020,103	1,308,425	1,543,778	167,604
34 CUSTOMER COMPONENT	0000	0000	0000	1,083,208	15	1,083,193	543,355	308,478	158,862
35 COMMODITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
36 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
37 589-RENTS	0000	0000	0000	1,937,730	820	1,936,910	763,072	1,155,016	18,822
38 CUSTOMER COMPONENT	0000	0000	0000	1,085,811	300	1,085,511	489,589	554,955	20,986
39 COMMODITY COMPONENT	0000	0000	0000	389,339	5	389,330	195,294	139,610	24,224
40 CAPACITY COMPONENT	0000	0000	0000	000,000	00	000,000	000,000	000,000	000,000
41	0000	0000	0000	696,475	295	696,181	274,278	415,146	6,765

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

580-SUPV & ENGINEERING	OUT	IN	ALLO	36,749	733,827	778,576	611,051	34,495	645,546
CUSTOMER COMPONENT	580	580	258,000	18,081	430,503	448,584	346,006	18,036	364,043
COMMODITY COMPONENT	580	580	258,000	0	0	0	0	0	0
CAPACITY COMPONENT	580	580	258,000	0	0	0	0	0	0
581-LOAD DISPATCHING	581	581	010	18,668	303,324	321,993	265,044	16,459	281,503
CUSTOMER COMPONENT	581	581	010	9,074	136,018	145,092	120,928	8,524	129,452
COMMODITY COMPONENT	581	581	010	0	0	0	0	0	0
CAPACITY COMPONENT	581	581	010	0	0	0	0	0	0
582-STATION EXPENSE	582	582	010	2,974	136,018	145,092	120,928	8,524	129,452
CUSTOMER COMPONENT	582	582	010	63,770	1,034,472	1,098,242	922,403	55,922	978,325
COMMODITY COMPONENT	582	582	010	0	2,779	2,779	42,169	266	42,435
CAPACITY COMPONENT	582	582	010	0	0	0	0	0	0
583-OVERHEAD LINE EXPENSE	583	583	010	63,770	1,031,696	1,095,466	883,233	55,657	938,891
CUSTOMER COMPONENT	583	583	010	42,499	849,852	892,351	328,392	18,982	347,374
COMMODITY COMPONENT	583	583	010	21,555	501,781	523,336	48,992	2,339	51,331
CAPACITY COMPONENT	583	583	010	0	0	0	0	0	0
584-UNDERGROUND LINE EXP	584	584	010	20,243	340,071	360,015	271,352	18,242	289,594
CUSTOMER COMPONENT	584	584	010	859	19,541	20,387	53,011	5,262	53,275
COMMODITY COMPONENT	584	584	010	0	0	0	0	0	0
CAPACITY COMPONENT	584	584	010	0	0	0	0	0	0
585-ST LIGHTING & SIGNAL	585	585	010	5,590	92,094	98,480	121,761	7,131	128,892
CUSTOMER COMPONENT	585	585	010	0	0	0	0	0	0
COMMODITY COMPONENT	585	585	010	0	0	0	0	0	0
CAPACITY COMPONENT	585	585	010	0	0	0	0	0	0
586-METER EXPENSE	586	586	010	29,872	717,033	747,785	737,492	37,121	774,613
CUSTOMER COMPONENT	586	586	010	29,872	717,033	747,785	737,492	37,121	774,613
COMMODITY COMPONENT	586	586	010	0	0	0	0	0	0
CAPACITY COMPONENT	586	586	010	0	0	0	0	0	0
587-CUS INSTALL EXPENSE	587	587	010	45,727	1,098,828	1,144,555	1,128,923	58,827	1,187,350
CUSTOMER COMPONENT	587	587	010	45,727	1,098,828	1,144,555	1,128,923	58,827	1,187,350
COMMODITY COMPONENT	587	587	010	0	0	0	0	0	0
CAPACITY COMPONENT	587	587	010	0	0	0	0	0	0
588-MISCELLANEOUS	588	588	010	66,968	1,240,357	1,306,425	816,681	51,658	868,339
CUSTOMER COMPONENT	588	588	010	22,378	520,375	543,953	186,164	13,567	199,731
COMMODITY COMPONENT	588	588	010	0	0	0	0	0	0
CAPACITY COMPONENT	588	588	010	0	0	0	0	0	0
589-RENTS	589	589	010	43,690	719,382	763,072	630,717	38,090	668,807
CUSTOMER COMPONENT	589	589	010	23,747	445,820	469,566	293,610	18,397	312,177
COMMODITY COMPONENT	589	589	010	8,043	187,253	195,296	66,913	4,876	71,789
CAPACITY COMPONENT	589	589	010	18,703	250,566	274,270	226,698	13,691	240,388

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

				REGULAR RATE GL	ELECTRIC RATE GLN	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
1	580-SUPV & ENGINEERING	OUT	IN	ALLO	207,550	27,566	235,116	1,019,674
2	CUSTOMER COMPONENT	00	00	00	59,252	5,982	65,234	506,946
3	COMMODITY COMPONENT	00	00	00	0	0	0	0
4	CAPACITY COMPONENT	00	00	00	0	0	0	0
5	581-LOAD DISPATCHING	00	00	00	148,299	21,564	169,863	512,728
6	CUSTOMER COMPONENT	00	00	00	92,318	12,144	104,462	310,490
7	COMMODITY COMPONENT	00	00	00	0	0	0	0
8	CAPACITY COMPONENT	00	00	00	0	0	0	0
9	582-STATION EXPENSE	00	00	00	92,318	12,144	104,462	310,490
10	CUSTOMER COMPONENT	00	00	00	643,257	69,754	713,011	2,361,782
11	COMMODITY COMPONENT	00	00	00	167,914	2,611	170,525	662,607
12	CAPACITY COMPONENT	00	00	00	0	0	0	0
13	583-OVERHEAD LINE EXPENSE	00	00	00	475,542	65,183	540,725	1,699,775
14	CUSTOMER COMPONENT	00	00	00	62,745	7,693	69,856	223,183
15	COMMODITY COMPONENT	00	00	00	0	0	0	0
16	CAPACITY COMPONENT	00	00	00	0	0	0	0
17	584-UNDERGROUND LINE EXP	00	00	00	62,667	7,088	69,755	371,771
18	CUSTOMER COMPONENT	00	00	00	157,086	27,229	184,315	410,727
19	COMMODITY COMPONENT	00	00	00	4,865	374	5,239	65,701
20	CAPACITY COMPONENT	00	00	00	0	0	0	0
21	585-SI LIGHTING & SIGNAL	00	00	00	152,221	26,855	179,076	345,026
22	CUSTOMER COMPONENT	00	00	00	0	0	0	0
23	COMMODITY COMPONENT	00	00	00	0	0	0	0
24	CAPACITY COMPONENT	00	00	00	0	0	0	0
25	586-METER EXPENSE	00	00	00	69,092	11,670	80,762	873,166
26	CUSTOMER COMPONENT	00	00	00	69,092	11,670	80,762	873,166
27	COMMODITY COMPONENT	00	00	00	0	0	0	0
28	CAPACITY COMPONENT	00	00	00	0	0	0	0
29	587-CUS INSTALL EXPENSE	00	00	00	105,764	17,864	123,628	1,336,687
30	CUSTOMER COMPONENT	00	00	00	0	0	0	0
31	COMMODITY COMPONENT	00	00	00	0	0	0	0
32	CAPACITY COMPONENT	00	00	00	0	0	0	0
33	588-MISC. CELLANEUS	00	00	00	405,408	57,620	463,028	1,543,994
34	CUSTOMER COMPONENT	00	00	00	73,660	8,851	82,511	308,976
35	COMMODITY COMPONENT	00	00	00	0	0	0	0
36	CAPACITY COMPONENT	00	00	00	0	0	0	0
37	589-RENTS	00	00	00	331,743	50,778	382,520	1,155,818
38	CUSTOMER COMPONENT	00	00	00	142,715	20,723	163,438	877,818
39	COMMODITY COMPONENT	00	00	00	28,478	2,463	30,941	139,810
40	CAPACITY COMPONENT	00	00	00	0	0	0	0
					119,238	18,251	137,489	415,146

PA. PUC 3 SUPP 51 WITH STA ROLLIN
 FERC 3 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

		STREET LIGHTING		PITTSBURGH		TRAFFIC SIGNALS	
		INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH		
1	580-SUPV & ENGINEERING	258,000	423	38,714	934	682	
2	CUSTOMER COMPONENT	258,000	267	21,388	134	417	
3	COMMODITY COMPONENT	258,000	0	0	0	0	
4	CAPACITY COMPONENT	258,000	0	0	0	0	
5	581-LOAD DISPATCHING	22,076	156	17,326	796	465	
6	CUSTOMER COMPONENT	2,198	19	1,671	75	232	
7	COMMODITY COMPONENT	0	0	0	0	0	
8	CAPACITY COMPONENT	0	0	0	0	0	
9	582-STATION EXPENSE	2,198	19	1,671	75	232	
10	CUSTOMER COMPONENT	17,149	193	15,158	566	1,591	
11	COMMODITY COMPONENT	1,103	49	2,524	0	0	
12	CAPACITY COMPONENT	0	0	0	0	0	
13	583-OVERHEAD LINE EXPENSE	16,645	144	12,635	566	1,591	
14	CUSTOMER COMPONENT	33,881	686	66,319	711	1,161	
15	COMMODITY COMPONENT	29,808	650	62,337	533	1,662	
16	CAPACITY COMPONENT	0	0	0	0	0	
17	584-UNDERGROUND LINE EXP	4,073	35	3,982	178	518	
18	CUSTOMER COMPONENT	2,109	21	2,366	79	203	
19	COMMODITY COMPONENT	918	11	2,230	28	65	
20	CAPACITY COMPONENT	0	0	0	0	0	
21	585-ST LIGHTING & SIGNAL	1,191	10	1,139	51	138	
22	CUSTOMER COMPONENT	276,135	1,841	212,317	9,818	0	
23	COMMODITY COMPONENT	0	0	0	0	0	
24	CAPACITY COMPONENT	0	0	0	0	0	
25	586-METER EXPENSE	276,135	1,841	212,317	9,818	0	
26	CUSTOMER COMPONENT	0	0	0	0	0	
27	COMMODITY COMPONENT	0	0	0	0	0	
28	CAPACITY COMPONENT	0	0	0	0	0	
29	587-CUS INSTALL EXPENSE	0	0	0	0	0	
30	CUSTOMER COMPONENT	0	0	0	0	0	
31	COMMODITY COMPONENT	0	0	0	0	0	
32	CAPACITY COMPONENT	0	0	0	0	0	
33	588-MISCELLANEOUS	53,306	1,524	111,424	879	2,550	
34	CUSTOMER COMPONENT	44,623	1,454	102,829	494	1,465	
35	COMMODITY COMPONENT	0	0	0	0	0	
36	CAPACITY COMPONENT	0	0	0	0	0	
37	589-RENTS	8,683	75	8,594	385	1,084	
38	CUSTOMER COMPONENT	19,120	549	40,049	317	817	
39	COMMODITY COMPONENT	16,839	522	36,960	179	529	
40	CAPACITY COMPONENT	0	0	0	0	0	
		3,121	27	3,089	138	398	

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

TOTAL
 DUQUESNE
 LIGHT
 COMPANY

--BUSINESS SUBJECT TO--

FERC
 JURIS.

PA. PUC
 JURIS.

TOTAL
 RESIDENTIAL
 CLASS

TOTAL
 GENERAL
 SERVICE
 CLASSES

TOTAL
 STREET
 LIGHTING

	OUT	IN	ALLOC							
1 590-SUPV & ENGINEERING	00	00	00	943,074	242	941,832	478,411	395,677	67,745	
2 CUSTOMER COMPONENT	00	00	00	395,388		395,388	268,842	164,822	40,313	
3 COMMODITY COMPONENT	00	00	00	0		0	0	0	0	
4 CAPACITY COMPONENT	00	00	00	542,686	238	542,451	233,365	231,655	27,432	
5 591-STRUCTURES	00	00	00	788,133	311	788,133	177,384	107,280	5,550	
6 CUSTOMER COMPONENT	00	00	00	0		0	0	0	0	
7 COMMODITY COMPONENT	00	00	00	458,432	311	458,121	177,534	275,469	5,118	
8 CAPACITY COMPONENT	00	00	00	1,829,131	1,004	1,828,121	574,783	1,345,333	18,231	
9 592-STATION EQUIPMENT	00	00	00	349,242		349,242	1,488	345,860	1,921	
10 CUSTOMER COMPONENT	00	00	00	0		0	0	0	0	
11 COMMODITY COMPONENT	00	00	00	1,477,889	1,004	1,476,886	572,331	888,055	16,500	
12 CAPACITY COMPONENT	00	00	00	12,297,330	2,402	12,294,928	7,750,190	3,968,741	898,997	
13 593-OVERHEAD LINES	00	00	00	5,801,583		5,801,583	4,533,518	445,191	822,688	
14 CUSTOMER COMPONENT	00	00	00	0		0	0	0	0	
15 COMMODITY COMPONENT	00	00	00	0		0	0	0	0	
16 CAPACITY COMPONENT	00	00	00	6,495,747	2,402	6,493,344	3,196,677	3,228,550	76,117	
17 594-UNDERGROUND LINES	00	00	00	1,509,640	455	1,509,235	335,084	1,157,859	18,292	
18 CUSTOMER COMPONENT	00	00	00	251,835		251,835	87,484	185,214	9,166	
19 COMMODITY COMPONENT	00	00	00	0		0	0	0	0	
20 CAPACITY COMPONENT	00	00	00	1,257,855	455	1,257,400	277,630	972,645	7,126	
21 595-LINE TRANSFORMERS	00	00	00	396,271		396,271	184,175	204,482	7,614	
22 CUSTOMER COMPONENT	00	00	00	189,782		189,782	58,896	49,179	6,428	
23 COMMODITY COMPONENT	00	00	00	0		0	0	0	0	
24 CAPACITY COMPONENT	00	00	00	286,569		286,569	129,079	155,303	26,188	
25 596-ST LIGHTING & SIGNAL	00	00	00	297,933		297,933	0	0	297,933	
26 CUSTOMER COMPONENT	00	00	00	0		0	0	0	0	
27 COMMODITY COMPONENT	00	00	00	0		0	0	0	0	
28 CAPACITY COMPONENT	00	00	00	297,933		297,933	0	0	297,933	
29 597-METERS	00	00	00	688,814	6	688,528	316,708	369,847	0	
30 CUSTOMER COMPONENT	00	00	00	0		0	0	0	0	
31 COMMODITY COMPONENT	00	00	00	0		0	0	0	0	
32 CAPACITY COMPONENT	00	00	00	0		0	0	0	0	
33 598-MISCELLANEOUS	00	00	00	910,716	252	910,462	393,844	465,464	51,154	
34 CUSTOMER COMPONENT	00	00	00	326,552		326,547	163,843	117,264	43,480	
35 COMMODITY COMPONENT	00	00	00	0		0	0	0	0	
36 CAPACITY COMPONENT	00	00	00	584,162	247	583,915	230,041	348,200	5,674	

RUN# 0081

PA PUC 2 SUPP 51 WITH STA ROLLIN
FERC 2 PRESENT

PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

				ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL	
1	590-SUPV & ENGINEERING	OUT	IN	ALLOC						
2	CUSTOMER COMPONENT	000	000	000	23,214	455,197	478,411	239,849	14,184	253,952
3	COMMODITY COMPONENT	000	000	000	10,458	244,589	255,046	64,244	3,482	67,776
4	CAPACITY COMPONENT	000	000	000	0	0	0	0	0	0
5	591-STRUCTURES	000	000	000	12,757	210,608	223,365	175,553	10,622	186,176
6	CUSTOMER COMPONENT	000	000	000	16,535	167,649	177,284	149,713	9,063	159,837
7	COMMODITY COMPONENT	000	000	000	0	450	450	6,834	43	6,877
8	CAPACITY COMPONENT	000	000	000	0	0	0	0	0	0
9	592-STATION EQUIPMENT	000	000	000	10,335	167,199	177,534	143,139	9,020	162,152
10	CUSTOMER COMPONENT	000	000	000	33,317	549,446	577,783	483,481	29,418	512,152
11	COMMODITY COMPONENT	000	000	000	0	1,453	1,453	22,031	139	22,170
12	CAPACITY COMPONENT	000	000	000	0	0	0	0	0	0
13	593-OVERHEAD LINES	000	000	000	33,317	539,014	572,331	461,450	29,079	490,520
14	CUSTOMER COMPONENT	000	000	000	368,155	7,342,035	7,710,190	6,774,321	188,864	2,432,920
15	COMMODITY COMPONENT	000	000	000	186,722	4,346,791	4,533,513	4,244,238	28,284	4,444,480
16	CAPACITY COMPONENT	000	000	000	0	0	0	0	0	0
17	594-UNDERGROUND LINES	000	000	000	181,433	3,015,244	3,196,677	2,350,692	140,710	2,491,402
18	CUSTOMER COMPONENT	000	000	000	18,124	318,961	335,084	448,325	34,843	221,161
19	COMMODITY COMPONENT	000	000	000	2,366	55,088	57,454	155,076	14,840	169,916
20	CAPACITY COMPONENT	000	000	000	0	0	0	0	0	0
21	595-LINE TRANSFORMERS	000	000	000	15,757	261,873	277,630	343,251	20,102	363,353
22	CUSTOMER COMPONENT	000	000	000	9,716	174,459	184,175	119,787	3,384	128,161
23	COMMODITY COMPONENT	000	000	000	2,390	52,706	55,096	17,649	3,475	21,125
24	CAPACITY COMPONENT	000	000	000	0	0	0	0	0	0
25	596-ST LIGHTING & SIGNAL	000	000	000	7,326	121,753	129,079	102,138	5,919	108,056
26	CUSTOMER COMPONENT	000	000	000	0	0	0	0	0	0
27	COMMODITY COMPONENT	000	000	000	0	0	0	0	0	0
28	CAPACITY COMPONENT	000	000	000	0	0	0	0	0	0
29	597-METERS	000	000	000	12,653	309,052	316,705	312,379	15,724	328,104
30	CUSTOMER COMPONENT	000	000	000	12,653	309,052	316,705	312,379	15,724	328,104
31	COMMODITY COMPONENT	000	000	000	0	0	0	0	0	0
32	CAPACITY COMPONENT	000	000	000	0	0	0	0	0	0
33	598-MISCELLANEOUS	000	000	000	19,917	373,927	393,844	246,263	15,573	261,836
34	CUSTOMER COMPONENT	000	000	000	6,746	157,057	163,803	56,122	4,090	60,212
35	COMMODITY COMPONENT	000	000	000	0	0	0	0	0	0
36	CAPACITY COMPONENT	000	000	000	13,171	216,870	230,041	190,140	11,483	201,623

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

---GENERAL---
 SERVICE
 LARGE

					REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
1	590-SUPV & ENGINEERING	OUT	TH	ALLOC	85,080	10,994	96,074	45,651	395,677
2	CUSTOMER COMPONENT	290	00	00	12,365	746	13,111	23,135	104,022
3	COMMODITY COMPONENT	290	00	00	0	0	0	0	0
4	CAPACITY COMPONENT	290	00	00	72,715	10,247	82,963	22,516	291,655
5	591-STRUCTURES	290	00	00	102,548	10,987	113,535	108,485	343,950
6	CUSTOMER COMPONENT	290	00	00	27,180	423	27,603	72,806	107,286
7	COMMODITY COMPONENT	290	00	00	0	0	0	0	0
8	CAPACITY COMPONENT	290	00	00	77,067	10,564	87,631	35,679	275,469
9	592-STATION EQUIPMENT	290	00	00	339,892	35,219	375,111	329,833	1,313,923
10	CUSTOMER COMPONENT	290	00	00	87,623	1,364	88,987	234,711	345,669
11	COMMODITY COMPONENT	290	00	00	0	0	0	0	0
12	CAPACITY COMPONENT	290	00	00	248,449	34,055	282,504	115,022	838,955
13	593-OVERHEAD LINES	290	00	00	543,715	61,431	605,146	124,705	3,665,941
14	CUSTOMER COMPONENT	290	00	00	676	27	702	0	445,191
15	COMMODITY COMPONENT	290	00	00	0	0	0	0	0
16	CAPACITY COMPONENT	290	00	00	543,039	61,404	604,443	129,705	3,220,550
17	594-UNDERGROUND LINES	290	00	00	442,832	76,761	519,593	104,995	1,157,859
18	CUSTOMER COMPONENT	290	00	00	13,714	1,055	14,769	527	185,214
19	COMMODITY COMPONENT	290	00	00	0	0	0	0	0
20	CAPACITY COMPONENT	290	00	00	429,118	75,706	504,825	104,468	972,645
21	595-LINE TRANSFORMERS	290	00	00	57,835	10,744	68,579	7,022	294,482
22	CUSTOMER COMPONENT	290	00	00	23,191	4,863	28,054	0	49,176
23	COMMODITY COMPONENT	290	00	00	0	0	0	0	0
24	CAPACITY COMPONENT	290	00	00	34,344	5,881	40,224	7,022	155,303
25	596-ST LIGHTING & SIGNAL	290	00	00	0	0	0	0	0
26	CUSTOMER COMPONENT	290	00	00	0	0	0	0	0
27	COMMODITY COMPONENT	290	00	00	0	0	0	0	0
28	CAPACITY COMPONENT	290	00	00	0	0	0	0	0
29	597-METERS	290	00	00	29,265	4,943	34,208	7,535	369,847
30	CUSTOMER COMPONENT	290	00	00	29,265	4,943	34,208	7,535	369,847
31	COMMODITY COMPONENT	290	00	00	0	0	0	0	0
32	CAPACITY COMPONENT	290	00	00	0	0	0	0	0
33	598-MISCELLANEOUS	290	00	00	122,217	17,373	139,590	64,937	465,464
34	CUSTOMER COMPONENT	290	00	00	22,208	2,865	24,273	32,778	117,264
35	COMMODITY COMPONENT	290	00	00	0	0	0	0	0
36	CAPACITY COMPONENT	290	00	00	100,010	15,308	115,317	31,259	348,200

RUN# 0081

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD 2 TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

			STREET LIGHTING				
			INSIDE	SERIES	OUTSIDE	PITTSBURGH	
			PITTSBURGH	RATE	MULTIPLE	HIGHWAY	TRAFFIC
			RATE	SR	RATE	RATE	SIGNALS
			SE		SM	SH	
1	590-SUPV & ENGINEERING	OUT	15,321	479	49,633	1,293	1,018
2	CUSTOMER COMPONENT	IN	12,620	276	26,480	226	702
3	COMMODITY COMPONENT	ALLOC	0	0	0	0	0
4	CAPACITY COMPONENT		2,701	203	23,145	1,067	316
5	591-STRUCTURES		2,876	31	2,457	92	250
6	CUSTOMER COMPONENT		179	0	409	0	0
7	COMMODITY COMPONENT		0	0	0	0	0
8	CAPACITY COMPONENT		2,698	23	2,048	92	250
9	592-STATION EQUIPMENT		9,273	101	7,920	296	831
10	CUSTOMER COMPONENT		576	26	1,319	0	0
11	COMMODITY COMPONENT		0	0	0	0	0
12	CAPACITY COMPONENT		8,696	75	6,601	296	831
13	593-OVERHEAD LINES		293,499	5,941	574,503	6,163	19,090
14	CUSTOMER COMPONENT		258,218	5,634	540,009	4,618	14,401
15	COMMODITY COMPONENT		0	0	0	0	0
16	CAPACITY COMPONENT		35,281	307	34,495	1,545	4,489
17	594-UNDERGROUND LINES		2,746	61	7,489	223	572
18	CUSTOMER COMPONENT		2,587	31	6,285	80	183
19	COMMODITY COMPONENT		0	0	0	0	0
20	CAPACITY COMPONENT		3,350	29	3,200	143	320
21	595-LINE TRANSFORMERS		445	4	5,700	177	151
22	CUSTOMER COMPONENT		0	0	5,210	60	0
23	COMMODITY COMPONENT		0	0	0	0	0
24	CAPACITY COMPONENT		445	4	1,490	67	181
25	596-ST LIGHTING & SIGNAL		0	2,449	282,424	13,060	0
26	CUSTOMER COMPONENT		0	0	0	0	0
27	COMMODITY COMPONENT		0	0	0	0	0
28	CAPACITY COMPONENT		0	2,449	282,424	13,060	0
29	597-METERS		0	0	0	0	0
30	CUSTOMER COMPONENT		0	0	0	0	0
31	COMMODITY COMPONENT		0	0	0	0	0
32	CAPACITY COMPONENT		0	0	0	0	0
33	598-MISCELLANEOUS		16,970	460	33,591	265	769
34	CUSTOMER COMPONENT		13,452	437	31,000	149	442
35	COMMODITY COMPONENT		0	0	0	0	0
36	CAPACITY COMPONENT		2,618	23	2,591	116	327

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

BASE RATE REVENUES

ITEM NO. DIC DR-1C

PRIME COMPONENTS

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS FERC JURIS.	SUBJECT TO-- PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET LIGHTING
1	RATE OF RETURN	OUT RTRT	IN ALLOC	8.89	1.76	8.90	9.92	8.30	11.01
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	0	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	0	0	0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	6,709,511	4,001	6,709,511	148,977,628	106,709,511	41,363,793
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	296,996,177	1,081	296,992,175	38,963,282	15,267,579	3,692,376
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	57,924,338	0	57,923,257	8,186	3,521	1,240
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)	9,956	5,082	361,634,900	187,946,084	128,631,387	45,057,438
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	361,634,982	1,521	97,370,994	61,307,698	32,918,762	13,144,534
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)	97,372,515	294	8,257,932	4,614,639	2,135,791	1,507,591
10	TOTAL DEDUCTIONS FROM NET PLY	TDNP	(CUSTOMER)	8,258,226	283	8,010,236	1,812,639	1,135,791	1,507,591
11	RATE BASE	RB	(CUSTOMER)	241,514,469	3,369	241,511,634	124,888,689	87,397,643	29,224,849
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	115,935,662	2,212	115,933,449	69,954,643	36,873,483	9,105,324
13	TOTAL OTHER OPERATING REV	R02	(CUSTOMER)	1,182,026	6	1,182,019	702,438	378,787	300,763
14	TOTAL OPERATING REVENUES	R00	(CUSTOMER)	117,117,688	2,218	117,115,469	70,657,082	37,252,260	9,206,107
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)	0	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)	0	0	0	0	0	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)	16,121,249	528	16,121,249	9,899,888	5,121,249	1,264,669
18	TOTAL CUSTOMER ACCT. EXP.	E41	(CUSTOMER)	22,952,183	304	22,956,055	28,882,888	2,811,658	142,856
19	TOTAL CUST. SERVICE EXP.	E41A	(CUSTOMER)	1,486,201	11	1,486,190	878,638	578,659	27,155
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)	1,486,201	11	1,486,190	878,638	578,659	27,155
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)	6,468,115	123	6,467,986	1,854,847	4,578,345	64,634
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)	16,316,218	569	16,315,629	18,298,042	4,888,722	650,169
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)	63,391,275	1,561	63,389,714	42,748,188	18,505,148	2,139,393
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	9,383,640	147	9,383,493	4,975,257	2,895,546	1,512,691
25	TOTAL OTHER MISC. EXPENSES	OTHER	(CUSTOMER)	9,051,829	224	9,051,606	5,652,862	2,782,449	617,095
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)	4,104,812	54	4,104,748	2,133,033	1,280,856	281,209
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)	4,648,144	122	4,648,015	2,133,047	1,011,059	581,610
28	RETURN	RETURN	(CUSTOMER)	1,269,371	29	1,269,336	624,162	333,329	155,642
				25,268,616	29	25,268,557	12,368,835	9,353,052	3,527,476

TABLE 11
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

PA PVC 3 SUPP 51 WITH STA ROLLIM
FERC 3 PRESENT

PROD & TRANS 3 A&E - OTHERS 3 SUM OF CLASS PEAK

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

				ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
1	RATE OF RETURN	OUT RTRT	IN ALLOC	9.76	9.93	9.92	9.42	10.15	9.47
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	0	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	0	0	0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	6,135,643	142,841,985	148,977,628	51,042,636	3,719,076	54,762,732
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	2,081,846	36,881,436	38,963,282	9,312,195	579,621	9,891,816
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	0	0	0	0	0	0
7	ELECTRIC PLANT IN SERVICE	P60	(CUSTOMER)	8,217,715	179,728,569	187,946,084	60,469,353	4,299,616	64,768,969
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	2,239,969	49,067,730	51,307,698	16,013,110	1,106,030	17,119,140
9	TOTAL ADDITIONS TO NET PLNT	TAMP	(CUSTOMER)	205,829	4,408,810	4,614,639	1,870,935	93,318	1,964,253
10	TOT DEDUCTIONS FROM NET FLT	TOMP	(CUSTOMER)	5,714,109	113,650,312	119,364,421	5,095,622	351,933	5,447,555
11	RATE BASE	RB	(CUSTOMER)	5,469,471	119,419,137	124,888,607	41,231,525	2,935,471	44,166,996
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	3,628,406	66,326,236	69,954,643	18,979,337	1,264,134	20,243,471
13	TOTAL OTHER OPERATING REV	RO2	(CUSTOMER)	0	0	0	0	0	0
14	TOTAL OPERATING REVENUES	RO6	(CUSTOMER)	3,660,413	66,996,669	70,657,082	19,092,505	1,269,882	20,362,466
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)	0	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)	0	0	0	0	0	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)	367,831	8,641,677	9,009,508	3,678,179	200,352	3,878,529
18	TOTAL CUSTOMER ACCO. EXP.	E41	(CUSTOMER)	1,216,652	18,785,436	20,002,088	2,547,872	180,222	2,728,094
19	TOTAL CUST. SERVICE EXP.	E41A	(CUSTOMER)	45,143	844,432	889,575	545,605	36,251	578,756
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)	182,782	1,672,025	1,854,807	1,450,618	182,728	1,633,346
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)	581,724	10,414,118	10,995,842	3,172,803	182,974	3,355,777
22	TOTAL OPERATION & MAINT. EXP	E60	(CUSTOMER)	2,364,132	40,361,048	42,745,180	11,388,333	712,452	12,100,785
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)	224,258	4,750,999	4,975,257	1,500,180	103,729	1,603,910
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	293,010	5,359,052	5,652,062	1,576,156	98,689	1,674,846
25	TOTAL OTHER MISC. EXPENSES	OTHER	(CUSTOMER)	47,771	2,075,268	2,123,039	658,466	45,650	704,116
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)	99,979	2,059,368	2,159,347	397,240	37,454	434,695
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)	27,301	556,861	584,163	108,419	19,225	118,644
28	RETURN	RETURN	(CUSTOMER)	533,962	11,854,073	12,388,035	3,463,789	261,682	3,725,471

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----			--GENERAL--	
REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
8.29	8.15	8.28	6.18	8.30
0	0	0	0	0
20,197,845	1,878,528	22,076,373	6,596,875	6,709,510
2,021,842	202,922	2,224,764	3,150,969	108,650,755
616	57	669	1,089	3,241
22,220,299	2,081,537	24,301,836	39,560,582	128,631,387
5,591,852	562,638	6,154,490	9,645,132	32,918,762
147,045	27,203	174,249	2,710	2,135,791
1,771,700	1,771,700	1,771,700	3,053,619	10,359,772
15,003,792	1,367,733	16,371,525	26,859,122	87,397,643
5,570,356	598,447	6,168,804	10,461,208	36,873,483
14,226	1,281	15,507	243,853	243,853
5,584,821	599,431	6,184,252	10,705,061	37,252,280
0	0	0	0	0
723,129	63,305	786,434	1,119,455	5,121,249
182,563	11,339	193,902	7,259	5,748,476
6,503	967	7,470	854	2,011,456
1,445,229	236,449	1,682,178	1,275,800	4,578,546
538,451	55,632	594,083	721,492	4,666,722
2,819,874	368,192	3,188,066	3,216,289	18,585,148
488,962	52,047	541,009	750,626	2,895,546
388,921	48,659	437,580	678,032	2,782,442
216,743	22,821	239,564	336,825	1,280,505
232,257	10,578	242,836	1,235,528	1,813,859
63,414	2,886	66,300	337,503	522,529
1,374,650	102,756	1,477,405	4,150,175	9,353,852

PA, PVC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 PRIME COMPONENTS

			STREET LIGHTING				
			INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
1	RATE OF RETURN	OUT RTRT	3.67	3.83	15.63	10.81	22.88
2	TOTAL PRODUCTION PLANT	P10 (CUSTOMER)	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15 (CUSTOMER)	0	0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30 (CUSTOMER)	12,234,845	397,839	28,193,928	135,392	401,789
5	TOTAL GENERAL PLANT	P40 (CUSTOMER)	1,040,946	34,585	2,461,176	12,188	143,500
6	301-302 INTANGIBLE PLANT	P3013 (CUSTOMER)	365	12	844	4	15
7	ELECTRIC PLANT IN SERVICE	P00 (CUSTOMER)	13,276,156	432,437	30,655,948	147,584	545,304
8	TOTAL RESERVES FOR DEPREC.	RD (CUSTOMER)	3,876,326	131,279	8,951,786	38,624	146,519
9	TOTAL ADDITIONS TO NET PLANT	TANP (CUSTOMER)	442,361	20,280	1,026,835	12,128	11,173
10	TOTAL DEDUCTIONS FROM NET PLT	TDNP (CUSTOMER)	1,237,292	41,879	1,877,382	12,279	29,217
11	RATE BASE	RB (CUSTOMER)	8,611,893	279,548	19,873,695	96,473	363,240
12	TOTAL REVENUES FROM SALES	REV (CUSTOMER)	1,492,582	43,931	7,283,068	30,700	345,836
13	TOTAL OTHER OPERATING REV	RO2 (CUSTOMER)	1,191,121	417	7,711,927	408	34,821
14	TOTAL OPERATING REVENUES	RO0 (CUSTOMER)	1,421,741	44,348	7,361,027	31,105	347,889
15	TOTAL PRODUCTION EXPENSE	E100 (CUSTOMER)	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200 (CUSTOMER)	0	0	0	0	0
17	TOTAL DISTRIBUTION EXPENSE	E300 (CUSTOMER)	389,798	9,383	838,987	6,510	20,812
18	TOTAL CUSTOMER ACT. EXPENSE	E400 (CUSTOMER)	21	124	51,877	249	8,212
19	TOTAL SALES SERVICE EXP.	E41A (CUSTOMER)	27,417	183	21,061	473	18,474
20	TOTAL ADMIN & GEN EXPENSES	E400 (CUSTOMER)	180,355	5,075	416,450	2,933	9,245
21	TOTAL OPERATION & MAINT. EXP	E00 (CUSTOMER)	597,634	15,350	1,337,149	11,080	178,180
22	TOTAL DEPRECIATION EXPENSE	DEPEXP (CUSTOMER)	446,933	16,086	1,031,264	3,602	14,785
23	TOTAL TAXES OTHER THAN INC.	TAXES (CUSTOMER)	121,260	3,718	464,310	2,208	25,599
24	TOTAL OTHER MISC. EXPENSES	OTHER (CUSTOMER)	192,373	6,887	443,909	1,583	6,451
25	FEDERAL INCOME TAX	FEDERL (CUSTOMER)	-198,589	-6,599	767,847	1,729	31,222
26	PENNSYLVANIA INCOME TAX	PENNA (CUSTOMER)	-54,206	-1,804	209,733	472	8,530
27	RETURN	RETURN (CUSTOMER)	316,414	10,710	3,106,794	10,431	83,120

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK				BASE RATE REVENUES			ITEM NO.	USE DR-1C	
				COST TO SERVE					
				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS FERC JURIS.	SUBJECT TO-- PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
	DUT	IN	ALLOC						
1	RATE OF RETURN	RTRT		8.89	1.76	8.90	9.92	8.30	11.01

2	TOTAL REVENUES FROM SALES	REV		1052,376,405	541,200	1051,835,205	380,478,282	652,142,997	19,213,926
3	TOTAL COST OF SERVICE	COST		1052,376,405	541,200	1051,835,205	380,478,282	652,142,997	19,213,926
CUSTOMER RELATED COSTS									

4	TOTAL CUSTOMER COSTS	COSTC		115,935,662	2,212	115,933,449	69,954,643	36,873,483	9,105,324
5	NUMBER OF CUSTOMERS	C10	C10	564,542	1	564,541	509,998	51,986	2,565
6	\$ PER CUSTOMER PER MONTH	COSTCS		17.11	184.37	17.11	11.43	59.11	295.82
ENERGY RELATED COSTS									

7	TOTAL ENERGY COSTS	COSTE		324,399,188	255,242	324,143,945	94,585,238	226,718,335	2,840,372
8	MWH AT METER	E11	E11	10,946,400	10,000	10,936,400	3,044,300	7,802,100	90,000
9	MILLS PER KWH	COSTEN		29.635	25.524	29.639	31.070	29.059	31.560
DEMAND RELATED COSTS									

10	TOTAL DEMAND COSTS	COSTD		612,041,555	263,745	611,757,810	215,938,401	388,551,179	7,268,238
11	ANN SUM OF MON. PEAK KW'S	DTOTAL	DTOTAL	21,926,891	23,515	21,903,376	0	21,665,429	237,947
12	\$ PER MAX KW PER MONTH	COSTDM		27.91	12.07	27.93	0.00	17.93	30.55
13	MWH AT METER	E11A	E11A	0.00	0.00	0.00	3,005,800.00	0.00	0.00
14	MILLS PER KWH	COSTDE		0.000	0.000	0.000	118.871	0.000	0.000

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

COST TO SERVE

-----RESIDENTIAL CLASS CUSTOMERS-----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GHH	TOTAL SMALL
1 RATE OF RETURN	RTRT			9.76	9.93	9.92	9.42	10.15	9.47
2 TOTAL REVENUES FROM SALES	REV			26,083,995	354,394,287	380,478,282	267,261,313	22,572,115	289,833,428
3 TOTAL COST OF SERVICE	COST			26,083,995	354,394,287	380,478,282	267,261,313	22,572,115	289,833,428
CUSTOMER RELATED COSTS									
4 TOTAL CUSTOMER COSTS	COSTC			3,628,406	66,326,236	69,954,643	18,979,337	1,264,134	20,243,471
5 NUMBER OF CUSTOMERS	C10	C10		21,005	488,985	509,990	48,866	2,421	51,287
6 \$ PER CUSTOMER PER MONTH	COSTCS			14.40	11.30	11.43	32.37	43.51	32.89
ENERGY RELATED COSTS									
7 TOTAL ENERGY COSTS	COSTE			9,274,622	85,310,616	94,585,238	73,626,039	8,717,842	82,343,881
8 MWH AT METER	E11	E11		300,000	2,744,300	3,044,300	2,398,700	282,000	2,680,700
9 MILLS PER KWH	COSTEN			30.915	31.086	31.070	30.694	30.914	30.717
DEMAND RELATED COSTS									
10 TOTAL DEMAND COSTS	COSTD			13,180,967	202,757,434	215,938,401	174,655,937	12,590,139	187,246,076
11 ANNUAL SUM OF MON. PEAK KW'S	DTOTAL	DTOTAL		0	0	0	8,343,957	919,560	9,263,517
12 \$ PER MAX KW PER MONTH	COSTDM			0.00	0.00	0.00	20.93	13.69	20.21
13 MWH AT METER	E11A	E11A		300,000.00	2,705,800.00	3,005,800.00	0.00	0.00	0.00
14 MILLS PER KWH	COSTDE			43.937	74.934	118.871	0.000	0.000	0.000

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 PERC 2 PRESENT

 PROD 1 TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

COST TO SERVE

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

REGULAR
RATE
GL

ALL
ELECTRIC
RATE
GLH

TOTAL
MEDIUM

SERVICE
LARGE
RATE
L

TOTAL
GENERAL
SERVICE

OUT IN ALLOC

1	RATE OF RETURN	RTRT		8.29	8.15	8.28	6.18	8.30
2	TOTAL REVENUES FROM SALES	REV		192,979,734	27,722,320	220,702,054	141,607,515	652,142,997
3	TOTAL COST OF SERVICE	COST		192,979,734	27,722,320	220,702,054	141,607,515	652,142,997
CUSTOMER RELATED COSTS								
4	TOTAL CUSTOMER COSTS	COSTC		5,570,356	598,447	6,168,804	10,461,208	36,873,483
5	NUMBER OF CUSTOMERS	C10 C10		579	89	668	31	51,986
6	\$ PER CUSTOMER PER MONTH	COSTCS		801.72	560.34	769.56	28,121.53	59.11
ENERGY RELATED COSTS								
7	TOTAL ENERGY COSTS	COSTE		72,101,494	11,785,641	83,887,135	60,487,320	226,718,335
8	MWH AT METER	E11 E11		2,488,000	407,900	2,895,900	2,225,500	7,802,100
9	MILLS PER KWH	COSTEM		28.980	28.893	28.968	27.179	29.059
DEMAND RELATED COSTS								
10	TOTAL DEMAND COSTS	COSTD		115,307,884	15,338,232	130,646,115	70,650,987	308,551,179
11	ANN SUM OF MON. PEAK KW'S	DTOTAL DTOTAL		6,278,964	817,942	7,096,906	5,305,006	21,665,429
12	\$ PER MAX KW PER MONTH	COSTDM		18.36	18.75	18.41	13.32	17.93
13	MWH AT METER	E11A E11A		0.00	0.00	0.00	0.00	0.00
14	MILLS PER KWH	COSTDE		0.000	0.000	0.000	0.000	0.000

PA PVC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

COST TO SERVE

			INSIDE PITTSBURGH RATE SE	SERIES RATE SR	STREET LIGHTING OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS	
	OUT	IN	ALLOC					
1	RATE OF RETURN	RTRT		3.67	3.83	15.63	10.81	22.88
2	TOTAL REVENUES FROM SALES	REV		4,945,476	75,506	12,667,784	235,518	1,289,642
3	TOTAL COST OF SERVICE	COST		4,945,476	75,506	12,667,784	235,518	1,289,642
CUSTOMER RELATED COSTS								
4	TOTAL CUSTOMER COSTS	COSTC		1,402,589	43,931	7,283,068	30,700	345,036
5	NUMBER OF CUSTOMERS	C10 C10		1	14	920	10	1,620
6	\$ PER CUSTOMER PER MONTH	COSTCS		116,882.41	261.50	659.70	255.83	17.75
ENERGY RELATED COSTS								
7	TOTAL ENERGY COSTS	COSTE		1,262,497	8,552	1,197,847	50,757	320,719
8	MWH AT METER	E11 E11		45,000	300	34,600	1,600	8,500
9	MILLS PER KWH	COSTEN		20.055	20.506	34.620	31.723	37.732
DEMAND RELATED COSTS								
10	TOTAL DEMAND COSTS	COSTD		2,280,390	23,023	4,186,869	154,062	623,887
11	ANNU SUM OF MON. PEAK KW'S	DTOTAL DTOTAL		125,299	907	95,715	4,301	11,725
12	\$ PER MAX KW PER MONTH	COSTDM		18.20	25.38	43.74	35.82	53.21
13	MWH AT METER	E11A E11A		0.00	0.00	0.00	0.00	0.00
14	MILLS PER KWH	COSTDE		0.000	0.000	0.000	0.000	0.000

PA PVC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

1	RATE OF RETURN	OUT RTRT	IN	ALLOC	TOTAL DUQUESNE LIGHT COMPANY	FERC JURIS.	PA. PVC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET AREA LIGHTING
					8.89	8.89	8.89	8.89	8.89	8.89
2	RATE BASE	RD			3041,866,488	2,577,659	3039,288,829	1026,561,202	1957,285,888	54,741,739
3	CUSTOMER COMPONENT	RD			741,514,469	541,311,977	741,514,469	124,888,888	87,327,777	29,224,649
4	COMMODITY COMPONENT	RD			313,667,205	271,327,777	313,667,205	81,554,444	124,888,888	41,667,205
5	CAPACITY COMPONENT	RD			2486,682,755	2,402,702,702	2486,682,755	812,077,777	1,624,434,434	22,050,050
6	RETURN	RETURNS			270,440,788	229,170,300	270,440,788	91,667,777	174,777,777	4,000,000
7	CUSTOMER COMPONENT	RETURNS			21,472,133	24,339,339	21,472,133	14,000,000	19,000,000	2,000,000
8	COMMODITY COMPONENT	RETURNS			221,868,655	204,832,961	221,868,655	77,667,777	155,200,888	2,000,000
9	CAPACITY COMPONENT	RETURNS			227,100,000	204,337,339	227,100,000	14,000,000	155,200,888	2,000,000
10	TOTAL OPERATION & MAINT. EXP	FOO			444,444,444	339,339,339	444,444,444	157,400,000	274,044,444	2,000,000
11	CUSTOMER COMPONENT	FOO			111,000,000	99,000,000	111,000,000	33,000,000	55,000,000	2,000,000
12	COMMODITY COMPONENT	FOO			111,000,000	99,000,000	111,000,000	33,000,000	55,000,000	2,000,000
13	CAPACITY COMPONENT	FOO			111,000,000	99,000,000	111,000,000	33,000,000	55,000,000	2,000,000
14	TOTAL DEPRECIATION EXPENSE	DEPEXP			109,000,000	93,100,000	109,000,000	33,000,000	66,000,000	2,000,000
15	CUSTOMER COMPONENT	DEPEXP			11,000,000	9,412,000	11,000,000	3,000,000	6,000,000	2,000,000
16	COMMODITY COMPONENT	DEPEXP			11,000,000	9,412,000	11,000,000	3,000,000	6,000,000	2,000,000
17	CAPACITY COMPONENT	DEPEXP			11,000,000	9,412,000	11,000,000	3,000,000	6,000,000	2,000,000
18	TOTAL TAXES OTHER THAN INC.	TAX			99,000,000	83,100,000	99,000,000	22,000,000	55,000,000	2,000,000
19	CUSTOMER COMPONENT	TAX			9,000,000	7,500,000	9,000,000	2,000,000	4,000,000	2,000,000
20	COMMODITY COMPONENT	TAX			9,000,000	7,500,000	9,000,000	2,000,000	4,000,000	2,000,000
21	CAPACITY COMPONENT	TAX			9,000,000	7,500,000	9,000,000	2,000,000	4,000,000	2,000,000
22	TOTAL OTHER MISC. EXPENSES	IMEXP			86,982,000	80,600,000	86,982,000	20,000,000	50,000,000	2,000,000
23	CUSTOMER COMPONENT	IMEXP			4,100,000	3,640,000	4,100,000	1,000,000	2,000,000	2,000,000
24	COMMODITY COMPONENT	IMEXP			4,100,000	3,640,000	4,100,000	1,000,000	2,000,000	2,000,000
25	CAPACITY COMPONENT	IMEXP			4,100,000	3,640,000	4,100,000	1,000,000	2,000,000	2,000,000
26	FEDERAL INCOME TAX	FEDERL			47,654,072	42,244,444	47,654,072	12,000,000	35,000,000	2,000,000
27	CUSTOMER COMPONENT	FEDERL			5,652,334	5,000,000	5,652,334	1,000,000	2,000,000	2,000,000
28	COMMODITY COMPONENT	FEDERL			5,652,334	5,000,000	5,652,334	1,000,000	2,000,000	2,000,000
29	CAPACITY COMPONENT	FEDERL			5,652,334	5,000,000	5,652,334	1,000,000	2,000,000	2,000,000
30	PENNSYLVANIA INCOME TAX	PENNA			13,903,321	12,614,444	13,903,321	3,000,000	7,000,000	2,000,000
31	CUSTOMER COMPONENT	PENNA			1,735,000	1,577,000	1,735,000	400,000	1,000,000	2,000,000
32	COMMODITY COMPONENT	PENNA			1,735,000	1,577,000	1,735,000	400,000	1,000,000	2,000,000
33	CAPACITY COMPONENT	PENNA			1,735,000	1,577,000	1,735,000	400,000	1,000,000	2,000,000
34	TOTAL OTHER OPERATING REV	R02SUM	R02		12,617,000	10,966,000	12,617,000	3,000,000	7,000,000	2,000,000
35	CUSTOMER COMPONENT	R02SUM	R02		1,172,994	1,022,000	1,172,994	300,000	700,000	2,000,000
36	COMMODITY COMPONENT	R02SUM	R02		1,172,994	1,022,000	1,172,994	300,000	700,000	2,000,000
37	CAPACITY COMPONENT	R02SUM	R02		1,172,994	1,022,000	1,172,994	300,000	700,000	2,000,000
38	TOTAL REVENUES FROM SALES	REV			1052,539,531	859,746,000	1052,539,531	362,000,000	671,539,531	17,200,000
39	CUSTOMER COMPONENT	REV			109,539,531	89,000,000	109,539,531	30,000,000	59,000,000	2,000,000
40	COMMODITY COMPONENT	REV			109,539,531	89,000,000	109,539,531	30,000,000	59,000,000	2,000,000
41	CAPACITY COMPONENT	REV			109,539,531	89,000,000	109,539,531	30,000,000	59,000,000	2,000,000
42	WORKING CASH	WCSHSM	WCASH		10,817,322	0	10,817,322	0	0	0
43	CUSTOMER COMPONENT	WCSHSM	WCASH		1,000,000	0	1,000,000	0	0	0
44	COMMODITY COMPONENT	WCSHSM	WCASH		1,000,000	0	1,000,000	0	0	0
45	CAPACITY COMPONENT	WCSHSM	WCASH		1,000,000	0	1,000,000	0	0	0

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

1	RATE OF RETURN	OUT RTRT	IN	ALLOC	ALL ELECTRIC RM	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/CH	ALL ELECTRIC RM	TOTAL SMALL
					8.89	8.89	8.89	8.89	8.89	8.89
2	RATE BASE	RB			64,269,061	962,292,140	1026,561,202	700,786,962	57,596,651	846,383,613
3	CUSTOMER COMPONENT	RB			5,469,471	119,419,137	124,888,607	71,231,225	4,125,717	75,356,942
4	COMMODITY COMPONENT	RB			8,828,906	80,765,626	89,594,532	70,078,241	4,125,717	74,203,958
5	CAPACITY COMPONENT	RB			49,970,685	762,107,178	812,077,863	677,479,482	48,349,929	765,829,311
6	RETURN	RETURN			5,713,918	85,553,437	91,267,355	70,128,057	4,320,844	74,448,901
7	CUSTOMER COMPONENT	RETURN			486,270	10,617,102	11,103,372	7,330,138	4,320,844	7,448,901
8	COMMODITY COMPONENT	RETURN			784,944	7,180,583	7,965,527	5,330,145	4,320,844	7,448,901
9	CAPACITY COMPONENT	RETURN			4,442,704	67,556,053	72,000,756	60,232,164	4,320,844	7,448,901
10	TOTAL OPERATION & MAINT. EXP	00			12,132,179	145,568,216	157,700,395	103,028,021	4,320,844	107,348,865
11	CUSTOMER COMPONENT	00			384,132	40,361,040	42,745,180	11,360,334	4,320,844	15,681,178
12	COMMODITY COMPONENT	00			7,175,612	65,720,402	72,896,014	56,994,324	4,320,844	61,315,168
13	CAPACITY COMPONENT	00			2,572,436	39,486,765	42,059,201	34,645,144	4,320,844	38,966,327
14	TOTAL DEPRECIATION EXPENSE	DEPREXP			2,335,418	35,012,296	37,347,714	28,230,471	2,060,182	30,290,653
15	CUSTOMER COMPONENT	DEPREXP			324,258	4,750,999	5,075,257	1,500,180	2,060,182	3,560,362
16	COMMODITY COMPONENT	DEPREXP			310,230	2,637,804	2,948,034	1,462,365	2,060,182	2,522,547
17	CAPACITY COMPONENT	DEPREXP			1,800,930	27,423,414	29,224,344	24,268,326	1,800,930	24,268,326
18	TOTAL TAXES OTHER THAN INC.	TAXES			2,153,209	29,450,522	32,603,731	23,100,198	1,844,124	24,944,072
19	CUSTOMER COMPONENT	TAXES			291,443	3,318,186	3,609,629	1,563,471	48,884	3,560,745
20	COMMODITY COMPONENT	TAXES			609,612	5,500,019	6,109,631	4,844,347	48,884	5,558,515
21	CAPACITY COMPONENT	TAXES			1,252,154	19,624,316	20,914,082	16,752,379	1,174,431	18,945,810
22	TOTAL OTHER MISC. EXPENSES	THEXP			1,784,044	26,862,531	28,646,575	22,633,501	1,618,216	24,251,716
23	CUSTOMER COMPONENT	THEXP			97,774	2,075,868	2,173,642	654,406	48,884	2,222,526
24	COMMODITY COMPONENT	THEXP			1,886,697	24,786,663	26,673,355	21,979,095	1,569,332	23,821,910
25	CAPACITY COMPONENT	THEXP			1,574,577	23,780,660	25,355,217	20,580,000	1,469,580	22,299,786
26	FEDERAL INCOME TAX	FEDERL			1,020,650	1,408,140	2,428,790	1,112,320	1,469,580	2,631,900
27	CUSTOMER COMPONENT	FEDERL			75,437	1,658,703	1,734,140	501,277	37,003	1,771,143
28	COMMODITY COMPONENT	FEDERL			163,432	1,408,140	1,571,572	1,272,136	149,472	1,721,044
29	CAPACITY COMPONENT	FEDERL			781,809	11,765,010	12,546,812	10,244,047	731,421	11,812,388
30	PENNSYLVANIA INCOME TAX	PENNA			290,729	4,328,757	4,619,486	3,619,756	269,629	3,889,385
31	CUSTOMER COMPONENT	PENNA			20,289	382,757	403,046	139,844	10,126	403,170
32	COMMODITY COMPONENT	PENNA			248,265	4,045,999	4,294,264	3,479,912	259,503	4,553,767
33	CAPACITY COMPONENT	PENNA			230,174	3,945,760	4,175,930	3,139,844	249,123	4,425,053
34	TOTAL OTHER OPERATING REV	R02SUM	R02		230,174	3,945,760	4,175,930	3,139,844	249,123	4,425,053
35	CUSTOMER COMPONENT	R02SUM	R02		32,532	4,461,243	4,493,775	3,072,439	219,313	3,713,088
36	COMMODITY COMPONENT	R02SUM	R02		32,532	4,461,243	4,493,775	3,072,439	219,313	3,713,088
37	CAPACITY COMPONENT	R02SUM	R02		57,702	679,277	736,972	467,395	29,810	766,782
38	TOTAL REVENUES FROM SALES	REV			25,137,034	337,866,430	362,003,464	268,827,166	21,825,773	289,652,939
39	CUSTOMER COMPONENT	REV			1,337,034	33,782,430	35,119,464	26,827,166	2,325,007	28,144,467
40	COMMODITY COMPONENT	REV			1,153,528	84,011,179	85,164,707	69,748,866	1,869,860	81,614,566
41	CAPACITY COMPONENT	REV			433,473	189,752,821	196,618,693	168,250,234	1,186,213	177,973,906
42	WORKING CASH	WCASH	WCASH		295,583	3,528,430	3,824,013	2,807,027	1,267,629	4,074,656
43	CUSTOMER COMPONENT	WCASH	WCASH		56,871	4,622,740	4,679,611	3,271,027	1,267,629	3,947,240
44	COMMODITY COMPONENT	WCASH	WCASH		177,349	1,624,245	1,801,594	1,268,423	1,267,629	1,801,594
45	CAPACITY COMPONENT	WCASH	WCASH		61,363	941,445	1,000,778	820,423	56,212	882,635

PA. PVC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0001

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

---GENERAL---

1	RATE OF RETURN	OUT RTRT	IN	ALLOC	REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
					8.89	8.89	8.89	8.89	8.89
2	RATE BASE	RB			573,736,119	78,660,401	652,396,500	459,205,675	1,957,985,088
3	CUSTOMER COMPONENT	RB			1,003,732	267,773	1,271,505	27,822,722	87,397,722
4	COMMODITY COMPONENT	RB			69,813,222	1,445,660	1,515,473	61,952,722	223,152,722
5	CAPACITY COMPONENT	RB			488,008,098	65,847,089	553,855,187	370,771,722	1,654,427,009
6	RETURN	RETURN			51,008,098	8,993,930	60,002,028	40,002,028	179,977,000
7	CUSTOMER COMPONENT	RETURN			1,333,930	1,713,930	3,047,860	2,786,930	10,611,722
8	COMMODITY COMPONENT	RETURN			6,008,098	1,000,000	7,008,098	4,000,000	17,008,098
9	CAPACITY COMPONENT	RETURN			43,668,098	6,280,000	49,948,098	32,286,930	142,235,028
10	TOTAL OPERATION & MAINT. EXP	FOO			83,778,405	12,848,895	96,627,300	70,000,000	276,475,195
11	CUSTOMER COMPONENT	FOO			2,019,874	3,368,922	5,388,796	4,666,930	20,433,642
12	COMMODITY COMPONENT	FOO			56,741,078	9,208,000	65,949,078	50,000,000	190,949,078
13	CAPACITY COMPONENT	FOO			23,019,553	3,272,973	26,292,526	15,333,070	96,949,078
14	TOTAL DEPRECIATION EXPENSE	DEPEXP			20,367,647	2,865,557	23,233,204	16,100,000	68,333,204
15	CUSTOMER COMPONENT	DEPEXP			2,088,962	522,047	2,611,009	2,100,000	9,233,204
16	COMMODITY COMPONENT	DEPEXP			17,452,948	2,333,510	19,786,458	13,900,000	67,333,204
17	CAPACITY COMPONENT	DEPEXP			2,825,737	333,000	3,158,737	2,100,000	12,800,000
18	TOTAL TAXES OTHER THAN INC.	TAX			17,400,015	2,417,438	19,817,453	13,000,000	54,233,204
19	CUSTOMER COMPONENT	TAX			4,387,487	41,000	4,428,487	3,000,000	17,433,204
20	COMMODITY COMPONENT	TAX			11,958,744	1,784,000	13,742,744	9,000,000	49,333,204
21	CAPACITY COMPONENT	TAX			1,053,785	591,438	1,645,223	1,000,000	7,800,000
22	TOTAL OTHER MISC. EXPENSES	INEXXP			11,958,744	1,591,441	13,550,185	9,000,000	49,333,204
23	CUSTOMER COMPONENT	INEXXP			16,213,006	2,291,000	18,504,006	13,000,000	50,504,006
24	COMMODITY COMPONENT	INEXXP			2,306,743	22,000	2,328,743	1,000,000	3,328,743
25	CAPACITY COMPONENT	INEXXP			859,500	140,000	1,000,000	500,000	1,500,000
26	FEDERAL INCOME TAX	FED			15,647,013	2,077,560	17,724,573	12,500,000	52,224,573
27	CUSTOMER COMPONENT	FED			9,276,355	1,272,722	10,549,077	7,000,000	37,224,573
28	COMMODITY COMPONENT	FED			7,371,550	203,000	7,574,550	4,000,000	29,224,573
29	CAPACITY COMPONENT	FED			1,000,000	200,000	1,200,000	1,000,000	2,000,000
30	PENNSYLVANIA INCOME TAX	PENNA			2,741,000	374,000	3,115,000	2,100,000	5,215,000
31	CUSTOMER COMPONENT	PENNA			1,300,000	150,000	1,450,000	1,000,000	2,450,000
32	COMMODITY COMPONENT	PENNA			1,441,000	224,000	1,665,000	1,100,000	3,765,000
33	CAPACITY COMPONENT	PENNA			30,000	0	30,000	0	30,000
34	TOTAL OTHER OPERATING REV	RO2SUM	RO2		2,741,000	374,000	3,115,000	2,100,000	5,215,000
35	CUSTOMER COMPONENT	RO2SUM	RO2		1,745,000	230,000	1,975,000	1,000,000	2,975,000
36	COMMODITY COMPONENT	RO2SUM	RO2		1,000,000	140,000	1,140,000	500,000	1,640,000
37	CAPACITY COMPONENT	RO2SUM	RO2		14,000	0	14,000	0	14,000
38	TOTAL REVENUES FROM SALES	REV			1,000,000	28,000	1,028,000	1,000,000	3,028,000
39	CUSTOMER COMPONENT	REV			5,000,000	11,000,000	16,000,000	16,000,000	67,000,000
40	COMMODITY COMPONENT	REV			7,000,000	11,000,000	18,000,000	16,000,000	72,000,000
41	CAPACITY COMPONENT	REV			120,000,000	16,000,000	136,000,000	97,000,000	409,000,000
42	WORKING CASH	WCSH	WCASH		2,000,000	314,000	2,314,000	1,000,000	3,314,000
43	CUSTOMER COMPONENT	WCSH	WCASH		67,000,000	11,000,000	78,000,000	2,000,000	81,000,000
44	COMMODITY COMPONENT	WCSH	WCASH		1,000,000	16,000,000	17,000,000	1,000,000	34,000,000
45	CAPACITY COMPONENT	WCSH	WCASH		565,000	75,000	640,000	418,000	1,058,000

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

1	RATE OF RETURN	OUT RTRT	IN	ALLOC	STREET LIGHTING				
					INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
					8.89	8.89	8.89	8.89	8.89
2	RATE BASE	RB			21,710,540	388,401	30,197,423	563,646	1,881,713
3	CUSTOMER COMPONENT	RB			8,111,893	279,548	19,873,622	372,713	1,208,713
4	COMMODITY COMPONENT	RB			0,524,357	8,834	1,018,072	49,702	220,420
5	CAPACITY COMPONENT	RB			11,554,310	100,819	8,305,133	40,002	1,208,713
6	RETURN	RETURN			1,930,203	34,841	2,584,748	50,997	1,208,713
7	CUSTOMER COMPONENT	RETURN			1,755,651	24,854	1,666,895	47,216	1,208,713
8	COMMODITY COMPONENT	RETURN			113,744	8,855	90,853	2,781	220,420
9	CAPACITY COMPONENT	RETURN			1,046,809	8,892	827,300	37,228	1,208,713
10	TOTAL OPERATION & MAINT. EXP	E00			2,644,727	33,813	3,362,759	105,225	449,192
11	CUSTOMER COMPONENT	E00			871,634	15,350	1,334,129	43,040	178,109
12	COMMODITY COMPONENT	E00			1,077,061	17,213	1,834,276	58,144	208,115
13	CAPACITY COMPONENT	E00			970,032	11,249	1,031,055	33,122	66,868
14	TOTAL DEPRECIATION EXPENSE	DEPREXP			915,591	13,978	1,402,833	29,338	66,868
15	CUSTOMER COMPONENT	DEPREXP			446,933	16,066	1,031,284	3,602	14,286
16	COMMODITY COMPONENT	DEPREXP			46,635	310	335,109	1,654	4,889
17	CAPACITY COMPONENT	DEPREXP			422,123	3,561	335,100	15,081	4,889
18	TOTAL TAXES OTHER THAN INC.	TAXES			521,287	7,629	817,338	19,214	82,212
19	CUSTOMER COMPONENT	TAXES			136,587	4,599	418,000	12,255	28,226
20	COMMODITY COMPONENT	TAXES			87,957	4,500	34,191	1,400	4,889
21	CAPACITY COMPONENT	TAXES			296,743	2,630	324,747	13,359	3,011
22	TOTAL OTHER MISC. EXPENSES	IMEXP			583,935	10,174	448,027	15,243	4,889
23	CUSTOMER COMPONENT	IMEXP			102,373	6,867	443,999	1,283	8,811
24	COMMODITY COMPONENT	IMEXP			16,305	109	12,366	2,800	3,011
25	CAPACITY COMPONENT	IMEXP			375,257	3,198	291,562	13,163	4,889
26	FEDERAL INCOME TAX	FEDERL			233,233	2,538	269,837	8,699	3,011
27	CUSTOMER COMPONENT	FEDERL			32,837	866	77,827	1,933	8,811
28	COMMODITY COMPONENT	FEDERL			25,920	231	151,285	1,003	2,766
29	CAPACITY COMPONENT	FEDERL			184,497	1,681	157,267	6,993	2,766
30	PENNSYLVANIA INCOME TAX	PENNA			70,966	170	76,233	2,156	1,276
31	CUSTOMER COMPONENT	PENNA			8,945	167	21,139	511	1,276
32	COMMODITY COMPONENT	PENNA			7,623	67	9,555	233	1,276
33	CAPACITY COMPONENT	PENNA			54,399	477	45,558	1,912	1,276
34	TOTAL OTHER OPERATING REV	R02SUM	R02		190,867	604	130,582	1,941	1,276
35	CUSTOMER COMPONENT	R02SUM	R02		19,174	417	75,833	453	1,276
36	COMMODITY COMPONENT	R02SUM	R02		1,166	0	7,837	115	1,276
37	CAPACITY COMPONENT	R02SUM	R02		31,527	266	56,942	1,165	1,276
38	TOTAL REVENUES FROM SALES	REV			6,859,898	108,780	2,227,972	21,291	8,811
39	CUSTOMER COMPONENT	REV			1,168,959	67,278	1,002,972	27,235	2,766
40	COMMODITY COMPONENT	REV			1,388,359	9,008	1,044,051	49,702	2,766
41	CAPACITY COMPONENT	REV			3,323,751	31,524	1,181,028	140,354	2,766
42	WORKING CASH	WCASH	WCASH		64,813	813	80,921	2,902	1,276
43	CUSTOMER COMPONENT	WCASH	WCASH		14,256	366	31,676	802	1,276
44	COMMODITY COMPONENT	WCASH	WCASH		26,620	178	28,914	802	1,276
45	CAPACITY COMPONENT	WCASH	WCASH		23,139	268	20,411	1,291	1,276

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				--BUSINESS SUBJECT TO--			TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET LIGHTING
				TOTAL DUQUESNE LIGHT COMPANY	FERC JURIS.	PA, PUC JURIS.			
1	580-SUPV & ENGINEERING	OUT	IN	ALLO					
2	CUSTOMER COMPONENT	580	580	258000	1,863,499	550	1,862,949	770,576	72,698
3	COMMODITY COMPONENT	580	580	258000	987,472	62	987,409	448,864	31,880
4	CAPACITY COMPONENT	580	580	258000	0	0	0	0	0
5	581-LOAD DISPATCHING	581	581	0	876,027	488	875,540	321,993	512,728
6	CUSTOMER COMPONENT	581	581	0	460,246	470	459,776	145,692	40,819
7	COMMODITY COMPONENT	581	581	0	0	0	0	0	0
8	CAPACITY COMPONENT	581	581	0	0	0	0	0	0
9	582-STATION EXPENSE	582	582	0	460,246	470	459,776	145,692	40,819
10	CUSTOMER COMPONENT	582	582	0	3,497,207	1,921	3,495,286	1,098,245	3,361,762
11	COMMODITY COMPONENT	582	582	0	668,463	0	668,463	2,478	3,678
12	CAPACITY COMPONENT	582	582	0	0	0	0	0	0
13	583-OVERHEAD LINE EXPENSE	583	583	0	2,828,744	1,921	2,826,822	1,095,966	1,699,775
14	CUSTOMER COMPONENT	583	583	0	1,419,569	277	1,418,292	442,351	103,581
15	COMMODITY COMPONENT	583	583	0	669,718	0	669,718	523,336	94,691
16	CAPACITY COMPONENT	583	583	0	0	0	0	0	0
17	584-UNDERGROUND LINE EXP	584	584	0	749,851	277	749,573	369,015	371,771
18	CUSTOMER COMPONENT	584	584	0	535,532	161	535,371	118,864	8,787
19	COMMODITY COMPONENT	584	584	0	89,333	0	89,333	20,361	3,152
20	CAPACITY COMPONENT	584	584	0	0	0	0	0	0
21	585-ST LIGHTING & SIGNAL	585	585	0	446,199	161	446,037	98,480	345,028
22	CUSTOMER COMPONENT	585	585	0	500,112	0	500,112	0	500,112
23	COMMODITY COMPONENT	585	585	0	0	0	0	0	0
24	CAPACITY COMPONENT	585	585	0	0	0	0	0	0
25	586-METER EXPENSE	586	586	0	500,112	0	500,112	0	500,112
26	CUSTOMER COMPONENT	586	586	0	1,621,018	147	1,620,871	747,788	873,166
27	COMMODITY COMPONENT	586	586	0	0	0	0	0	0
28	CAPACITY COMPONENT	586	586	0	0	0	0	0	0
29	587-CVS INSTALL EXPENSE	587	587	0	2,481,308	222	2,481,186	1,144,556	1,336,687
30	CUSTOMER COMPONENT	587	587	0	0	0	0	0	0
31	COMMODITY COMPONENT	587	587	0	0	0	0	0	0
32	CAPACITY COMPONENT	587	587	0	0	0	0	0	0
33	588-MISCELLANEOUS	588	588	0	1,020,930	836	1,020,193	1,396,421	1,543,999
34	CUSTOMER COMPONENT	588	588	0	1,083,200	16	1,083,184	543,353	540,870
35	COMMODITY COMPONENT	588	588	0	0	0	0	0	0
36	CAPACITY COMPONENT	588	588	0	0	0	0	0	0
37	589-RENTS	589	589	0	1,937,730	820	1,936,910	763,872	1,173,038
38	CUSTOMER COMPONENT	589	589	0	1,085,811	308	1,085,503	495,296	590,207
39	COMMODITY COMPONENT	589	589	0	389,336	0	389,336	195,296	194,040
40	CAPACITY COMPONENT	589	589	0	0	0	0	0	0
					696,475	295	696,181	274,278	6,765

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RM	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GR	ALL ELECTRIC RATE GWH	TOTAL SMALL
580-SUPV & ENGINEERING	580	580	580	36,749	733,827	770,576	611,951	34,495	645,546
CUSTOMER COMPONENT	580	580	580	18,081	430,563	448,644	346,886	18,036	364,922
COMMODITY COMPONENT	580	580	580	0	0	0	0	0	0
CAPACITY COMPONENT	580	580	580	18,668	303,324	321,993	265,944	16,459	281,503
581-LOAD DISPATCHING	581	581	581	9,074	136,016	145,092	120,926	8,524	129,450
CUSTOMER COMPONENT	581	581	581	0	0	0	0	0	0
COMMODITY COMPONENT	581	581	581	0	0	0	0	0	0
CAPACITY COMPONENT	581	581	581	9,074	136,016	145,092	120,926	8,524	129,450
582-STATION EXPENSE	582	582	582	63,770	1,034,475	1,098,245	835,483	55,425	890,908
CUSTOMER COMPONENT	582	582	582	0	2,779	2,779	42,169	266	42,435
COMMODITY COMPONENT	582	582	582	0	0	0	0	0	0
CAPACITY COMPONENT	582	582	582	63,770	1,031,696	1,095,466	883,234	55,659	938,923
583-OVERHEAD LINE EXPENSE	583	583	583	42,499	849,852	892,351	320,829	18,542	339,371
CUSTOMER COMPONENT	583	583	583	21,555	501,781	523,336	48,972	2,339	51,311
COMMODITY COMPONENT	583	583	583	0	0	0	0	0	0
CAPACITY COMPONENT	583	583	583	20,944	348,071	369,015	271,357	16,243	287,600
584-UNDERGROUND LINE EXP	584	584	584	6,429	112,435	118,864	179,772	12,595	189,197
CUSTOMER COMPONENT	584	584	584	839	19,541	20,381	55,011	5,264	60,275
COMMODITY COMPONENT	584	584	584	0	0	0	0	0	0
CAPACITY COMPONENT	584	584	584	5,590	92,894	98,467	121,761	7,131	128,892
585-STA LIGHTING & SIGNAL	585	585	585	0	0	0	0	0	0
CUSTOMER COMPONENT	585	585	585	0	0	0	0	0	0
COMMODITY COMPONENT	585	585	585	0	0	0	0	0	0
CAPACITY COMPONENT	585	585	585	0	0	0	0	0	0
586-REC'D EXPENSE	586	586	586	39,872	717,833	757,705	737,223	37,123	774,346
CUSTOMER COMPONENT	586	586	586	0	0	0	0	0	0
COMMODITY COMPONENT	586	586	586	0	0	0	0	0	0
CAPACITY COMPONENT	586	586	586	39,872	717,833	757,705	737,223	37,123	774,346
587-CUS INSTALL EXPENSE	587	587	587	45,727	1,098,828	1,144,555	1,128,323	56,827	1,185,150
CUSTOMER COMPONENT	587	587	587	45,727	1,098,828	1,144,555	1,128,323	56,827	1,185,150
COMMODITY COMPONENT	587	587	587	0	0	0	0	0	0
CAPACITY COMPONENT	587	587	587	0	0	0	0	0	0
588-MISC. EXPENSE	588	588	588	55,060	1,240,355	1,295,415	816,001	81,889	897,890
CUSTOMER COMPONENT	588	588	588	22,370	520,395	543,365	186,164	13,887	199,131
COMMODITY COMPONENT	588	588	588	0	0	0	0	0	0
CAPACITY COMPONENT	588	588	588	32,690	719,960	752,050	630,717	38,002	698,759
589-RENTS	589	589	589	23,929	719,303	743,232	279,717	38,009	668,097
CUSTOMER COMPONENT	589	589	589	8,043	187,253	195,296	66,814	4,887	71,181
COMMODITY COMPONENT	589	589	589	0	0	0	0	0	0
CAPACITY COMPONENT	589	589	589	15,703	256,566	274,270	226,698	13,691	240,368

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

---GENERAL SERVICE LARGE---

REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
207,550	27,566	235,116	139,012	1,019,674
59,252	5,983	65,234	77,876	506,946
148,299	21,584	169,883	61,392	512,728
92,818	12,144	104,962	76,578	510,498
92,318	12,144	104,462	76,578	510,498
623,227	67,944	691,171	444,247	2,202,889
167,914	2,611	170,525	14,136	662,809
475,542	65,183	540,725	220,156	1,699,772
62,785	7,091	69,876	14,136	51,392
62,687	7,091	69,778	14,136	51,392
157,086	27,229	184,315	37,230	418,722
4,865	374	5,239	18	65,781
152,221	26,855	179,076	37,058	345,026
69,092	11,670	80,762	17,788	873,166
69,092	11,670	80,762	17,788	873,166
105,764	17,864	123,628	27,230	1,336,687
105,764	17,864	123,628	27,230	1,336,687
495,400	57,629	553,029	212,418	1,543,994
73,464	6,851	80,315	108,729	588,976
121,741	50,776	172,517	183,689	1,185,816
28,478	2,463	30,941	39,088	139,816
119,238	18,251	137,489	37,269	415,146

OUT	IN	ALLOC
580-SUPV & ENGINEERING	80	80
CUSTOMER COMPONENT	80	80
COMMODITY COMPONENT	80	80
CAPACITY COMPONENT	80	80
581-LOAD DISPATCHING	10	10
CUSTOMER COMPONENT	10	10
COMMODITY COMPONENT	10	10
CAPACITY COMPONENT	10	10
582-STATION EXPENSE	13	13
CUSTOMER COMPONENT	13	13
COMMODITY COMPONENT	13	13
CAPACITY COMPONENT	13	13
583-OVERHEAD LINE EXPENSE	12	12
CUSTOMER COMPONENT	12	12
COMMODITY COMPONENT	12	12
CAPACITY COMPONENT	12	12
584-UNDERGROUND LINE EXP	4	4
CUSTOMER COMPONENT	4	4
COMMODITY COMPONENT	4	4
CAPACITY COMPONENT	4	4
585-ST LIGHTING & SIGNAL	18	18
CUSTOMER COMPONENT	18	18
COMMODITY COMPONENT	18	18
CAPACITY COMPONENT	18	18
586-METER EXPENSE	6	6
CUSTOMER COMPONENT	6	6
COMMODITY COMPONENT	6	6
CAPACITY COMPONENT	6	6
587-CUS INSTALL EXPENSE	7	7
CUSTOMER COMPONENT	7	7
COMMODITY COMPONENT	7	7
CAPACITY COMPONENT	7	7
588-MISCELLANEOUS	0	0
CUSTOMER COMPONENT	0	0
COMMODITY COMPONENT	0	0
CAPACITY COMPONENT	0	0
589-RENTS	9	9
CUSTOMER COMPONENT	9	9
COMMODITY COMPONENT	9	9
CAPACITY COMPONENT	9	9

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				STREET LIGHTING				
				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
1	580-SUPV & ENGINEERING	OUT	IN	ALLOC				
2	CUSTOMER COMPONENT	5580	5580	25800				
3	COMMODITY COMPONENT	5580	5580	25800				
4	CAPACITY COMPONENT	5580	5580	25800				
5	581-LOAD DISPATCHING	5581	5581	010				
6	CUSTOMER COMPONENT	5581	5581	010				
7	COMMODITY COMPONENT	5581	5581	010				
8	CAPACITY COMPONENT	5581	5581	010				
9	582-STATION EXPENSE	5582	5582	16112				
10	CUSTOMER COMPONENT	5582	5582	16112				
11	COMMODITY COMPONENT	5582	5582	16112				
12	CAPACITY COMPONENT	5582	5582	16112				
13	583-OVERHEAD LINE EXPENSE	5583	5583	04				
14	CUSTOMER COMPONENT	5583	5583	04				
15	COMMODITY COMPONENT	5583	5583	04				
16	CAPACITY COMPONENT	5583	5583	04				
17	584-UNDERGROUND LINE EXP	5584	5584	667				
18	CUSTOMER COMPONENT	5584	5584	667				
19	COMMODITY COMPONENT	5584	5584	667				
20	CAPACITY COMPONENT	5584	5584	667				
21	585-ST LIGHTING & SIGNAL	5585	5585	118				
22	CUSTOMER COMPONENT	5585	5585	118				
23	COMMODITY COMPONENT	5585	5585	118				
24	CAPACITY COMPONENT	5585	5585	118				
25	586-METER EXPENSE	5586	5586	370				
26	CUSTOMER COMPONENT	5586	5586	370				
27	COMMODITY COMPONENT	5586	5586	370				
28	CAPACITY COMPONENT	5586	5586	370				
29	587-CUS INSTALL EXPENSE	5587	5587	0				
30	CUSTOMER COMPONENT	5587	5587	0				
31	COMMODITY COMPONENT	5587	5587	0				
32	CAPACITY COMPONENT	5587	5587	0				
33	588-MISCELLANEOUS	5588	5588	30				
34	CUSTOMER COMPONENT	5588	5588	30				
35	COMMODITY COMPONENT	5588	5588	30				
36	CAPACITY COMPONENT	5588	5588	30				
37	589-RENTS	5589	5589	30				
38	CUSTOMER COMPONENT	5589	5589	30				
39	COMMODITY COMPONENT	5589	5589	30				
40	CAPACITY COMPONENT	5589	5589	30				

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING	
1	590-SUPV & ENGINEERING	OUT	IN	ALLOC						
2	CUSTOMER COMPONENT	590	590	590	942,074	242	941,832	478,911	395,677	67,745
3	COMMODITY COMPONENT	590	590	590	399,388		399,381	255,046	184,822	40,513
4	CAPACITY COMPONENT	590	590	590	0		0	0	0	0
5	591-STRUCTURES	591	591	591	542,686	23	542,921	223,365	291,655	27,432
6	CUSTOMER COMPONENT	591	591	591	566,733	311	566,433	177,984	382,756	5,714
7	COMMODITY COMPONENT	591	591	591	108,333		108,333	450	107,286	596
8	CAPACITY COMPONENT	591	591	591	0		0	0	0	0
9	592-STATION EQUIPMENT	592	592	592	458,432	311	458,121	177,534	275,469	5,118
10	CUSTOMER COMPONENT	592	592	592	1,827,131	1,004	1,826,127	573,783	1,233,923	18,421
11	COMMODITY COMPONENT	592	592	592	349,242		349,242	1,482	345,669	1,921
12	CAPACITY COMPONENT	592	592	592	0		0	0	0	0
13	593-OVERHEAD LINES	593	593	593	1,477,880	1,004	1,476,880	572,531	898,955	16,590
14	CUSTOMER COMPONENT	593	593	593	1,297,330	2,402	1,294,928	7,630,190	3,698,741	898,997
15	COMMODITY COMPONENT	593	593	593	5,801,583		5,801,583	4,533,513	445,191	822,660
16	CAPACITY COMPONENT	593	593	593	0		0	0	0	0
17	594-UNDERGROUND LINES	594	594	594	6,495,747	2,402	6,493,345	3,196,677	3,229,550	76,117
18	CUSTOMER COMPONENT	594	594	594	1,589,690	455	1,583,212	3,126,822	1,127,899	16,992
19	COMMODITY COMPONENT	594	594	594	251,835		251,835	57,454	186,214	9,166
20	CAPACITY COMPONENT	594	594	594	0		0	0	0	0
21	595-LINE TRANSFORMERS	595	595	595	1,257,855		1,257,400	277,639	972,643	7,125
22	CUSTOMER COMPONENT	595	595	595	356,271		356,271	181,185	204,495	7,614
23	COMMODITY COMPONENT	595	595	595	109,702		109,702	55,096	49,175	5,428
24	CAPACITY COMPONENT	595	595	595	0		0	0	0	0
25	596-ST LIGHTING & SIGNAL	596	596	596	286,569		286,569	129,070	155,303	297,933
26	CUSTOMER COMPONENT	596	596	596	297,933		297,933	0	0	0
27	COMMODITY COMPONENT	596	596	596	0		0	0	0	0
28	CAPACITY COMPONENT	596	596	596	0		0	0	0	0
29	597-METERS	597	597	597	297,933		297,933	0	0	0
30	CUSTOMER COMPONENT	597	597	597	686,614	62	686,552	316,785	369,841	297,933
31	COMMODITY COMPONENT	597	597	597	0		0	0	0	0
32	CAPACITY COMPONENT	597	597	597	0		0	0	0	0
33	598-MISCELLANEOUS	598	598	598	910,714	252	910,462	393,844	465,464	51,154
34	CUSTOMER COMPONENT	598	598	598	326,552	4	326,547	163,803	117,264	45,480
35	COMMODITY COMPONENT	598	598	598	0		0	0	0	0
36	CAPACITY COMPONENT	598	598	598	0		0	0	0	0
37		598	598	598	584,162	247	583,915	230,041	348,200	5,674

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

					ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
1	590-SUPV & ENGINEERING	OUT	IN	ALLOC	23,214	455,197	478,411	239,849	19,104	253,952
2	CUSTOMER COMPONENT	900	900	900	10,450	244,580	255,030	64,294	3,482	67,776
3	COMMODITY COMPONENT	900	900	900						
4	CAPACITY COMPONENT	900	900	900						
5	591-STRUCTURES	900	900	900	12,755	210,600	223,355	175,554	10,622	186,176
6	CUSTOMER COMPONENT	900	900	900	10,335	167,649	177,984	149,973	9,063	159,036
7	COMMODITY COMPONENT	900	900	900		450	450	6,834	43	6,877
8	CAPACITY COMPONENT	900	900	900						
9	592-STATION EQUIPMENT	900	900	900	10,335	167,197	177,532	143,139	9,020	162,159
10	CUSTOMER COMPONENT	900	900	900	33,317	549,269	572,586	483,481	29,218	512,699
11	COMMODITY COMPONENT	900	900	900		1,452	1,452	22,031	139	22,170
12	CAPACITY COMPONENT	900	900	900						
13	593-OVERHEAD LINES	900	900	900	33,317	539,014	572,331	461,950	29,079	490,529
14	CUSTOMER COMPONENT	900	900	900	368,125	7,362,930	7,731,055	2,772,221	160,266	2,935,090
15	COMMODITY COMPONENT	900	900	900	186,722	4,346,791	4,533,513	424,230	28,259	444,489
16	CAPACITY COMPONENT	900	900	900						
17	594-UNDERGROUND LINES	900	900	900	181,433	3,015,244	3,196,677	2,350,826	140,710	2,491,992
18	CUSTOMER COMPONENT	900	900	900	16,124	318,921	335,045	270,326	17,043	313,222
19	COMMODITY COMPONENT	900	900	900	2,366	55,088	57,454	155,078	14,840	169,918
20	CAPACITY COMPONENT	900	900	900						
21	595-LINE TRANSFORMERS	900	900	900	15,757	261,073	277,830	343,284	20,102	263,353
22	CUSTOMER COMPONENT	900	900	900	9,716	174,459	184,175	177,784	9,224	190,181
23	COMMODITY COMPONENT	900	900	900	2,390	52,706	55,096	17,649	3,475	21,125
24	CAPACITY COMPONENT	900	900	900						
25	596-ST LIGHTING & SIGNAL	900	900	900	7,326	121,753	129,079	102,138	5,914	108,056
26	CUSTOMER COMPONENT	900	900	900						
27	COMMODITY COMPONENT	900	900	900						
28	CAPACITY COMPONENT	900	900	900						
29	597-METERS	900	900	900						
30	CUSTOMER COMPONENT	900	900	900	12,653	309,052	316,705	312,374	16,724	328,104
31	COMMODITY COMPONENT	900	900	900	12,653	304,052	316,705	312,374	16,724	328,104
32	CAPACITY COMPONENT	900	900	900						
33	598-MISCELLANEOUS	900	900	900						
34	CUSTOMER COMPONENT	900	900	900	19,917	373,927	393,844	296,263	15,874	261,813
35	COMMODITY COMPONENT	900	900	900	6,746	157,057	163,803	88,122	4,898	80,212
36	CAPACITY COMPONENT	900	900	900						
		590	590	590	13,171	216,870	230,041	190,140	11,483	201,623

PA. PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE	TOTAL GENERAL SERVICE
85,080	10,999	96,079	45,651	325,677
12,365	10,746	13,111	23,135	104,822
72,711	10,249	82,960	22,518	291,655
104,248	10,987	115,235	188,488	843,923
27,180	423	27,603	72,806	107,286
77,067	10,509	87,576	35,679	275,469
338,073	35,419	373,492	328,811	1,343,431
87,623	1,364	88,987	234,711	345,863
248,449	34,056	282,505	115,022	898,955
543,715	61,422	605,137	124,765	3,898,731
67,000	0	67,000	0	443,131
543,039	61,404	604,443	129,708	3,229,558
442,832	78,771	521,603	164,608	1,669,886
13,714	1,055	14,769	627	185,214
429,118	75,706	504,824	109,468	972,645
27,135	10,744	37,879	7,022	204,442
23,191	4,863	28,054	0	49,175
34,344	5,081	40,224	7,022	155,303
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
29,265	4,943	34,208	7,535	369,897
29,265	4,943	34,208	7,535	369,847
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
122,217	17,373	139,590	64,037	465,465
22,208	2,065	24,273	32,776	117,284
0	0	0	0	0
100,010	15,308	115,317	31,259	348,200

1 590-SUPV & ENGINEERING OUT 90 IN 90 ALLOC 90
 2 CUSTOMER COMPONENT 90 90 90 90
 3 COMMODITY COMPONENT 90 90 90 90
 4 CAPACITY COMPONENT 90 90 90 90
 5 591-STRUCTURES 90 90 90 90
 6 CUSTOMER COMPONENT 90 90 90 90
 7 COMMODITY COMPONENT 90 90 90 90
 8 CAPACITY COMPONENT 90 90 90 90
 9 592-STATION EQUIPMENT 90 90 90 90
 10 CUSTOMER COMPONENT 90 90 90 90
 11 COMMODITY COMPONENT 90 90 90 90
 12 CAPACITY COMPONENT 90 90 90 90
 13 593-OVERHEAD LINES 90 90 90 90
 14 CUSTOMER COMPONENT 90 90 90 90
 15 COMMODITY COMPONENT 90 90 90 90
 16 CAPACITY COMPONENT 90 90 90 90
 17 594-UNDERGROUND LINES 90 90 90 90
 18 CUSTOMER COMPONENT 90 90 90 90
 19 COMMODITY COMPONENT 90 90 90 90
 20 CAPACITY COMPONENT 90 90 90 90
 21 595-LINE TRANSFORMERS 90 90 90 90
 22 CUSTOMER COMPONENT 90 90 90 90
 23 COMMODITY COMPONENT 90 90 90 90
 24 CAPACITY COMPONENT 90 90 90 90
 25 596-SIGNAL & SIGNAL 90 90 90 90
 26 CUSTOMER COMPONENT 90 90 90 90
 27 COMMODITY COMPONENT 90 90 90 90
 28 CAPACITY COMPONENT 90 90 90 90
 29 597-METERS 90 90 90 90
 30 CUSTOMER COMPONENT 90 90 90 90
 31 COMMODITY COMPONENT 90 90 90 90
 32 CAPACITY COMPONENT 90 90 90 90
 33 598-MISCELLANEOUS 90 90 90 90
 34 CUSTOMER COMPONENT 90 90 90 90
 35 COMMODITY COMPONENT 90 90 90 90
 36 CAPACITY COMPONENT 90 90 90 90

PA, PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 PRIME COMPONENTS

					STREET LIGHTING				
					INSIDE	SERIES	OUTSIDE	PITTSBURGH	
					PITTSBURGH	RATE	MULTIPLE	HIGHWAY	TRAFFIC
					RATE	RATE	RATE	RATE	SIGNALS
					SE	SR	SM	SH	
1	590-SUPV & ENGINEERING	OUT	TM	ALLOC	15,321	479	49,633	1,293	1,018
2	CUSTOMER COMPONENT	90	00	00	12,620	276	26,488	226	702
3	COMMODITY COMPONENT	90	00	00	0	0	0	0	0
4	CAPACITY COMPONENT	90	00	00	0	0	0	0	0
5	591-STRUCTURES	20	00	00	2,701	203	23,143	1,067	316
6	CUSTOMER COMPONENT	20	00	00	2,876	31	2,457	92	258
7	COMMODITY COMPONENT	20	00	00	179	8	409	0	0
8	CAPACITY COMPONENT	20	00	00	0	0	0	0	0
9	592-STATION EQUIPMENT	10	00	00	2,698	23	2,058	292	258
10	CUSTOMER COMPONENT	10	00	00	9,273	101	7,260	292	831
11	COMMODITY COMPONENT	10	00	00	576	26	1,319	0	0
12	CAPACITY COMPONENT	10	00	00	0	0	0	0	0
13	593-OVERHEAD LINES	04	00	00	29,649	75	57,684	6,199	18,827
14	CUSTOMER COMPONENT	04	00	00	258,218	5,634	540,009	4,618	14,401
15	COMMODITY COMPONENT	04	00	00	0	0	0	0	0
16	CAPACITY COMPONENT	04	00	00	0	0	0	0	0
17	594-UNDERGROUND LINES	04	00	00	35,281	307	34,495	1,548	4,449
18	CUSTOMER COMPONENT	04	00	00	2,587	31	6,286	80	188
19	COMMODITY COMPONENT	04	00	00	0	0	0	0	0
20	CAPACITY COMPONENT	04	00	00	0	0	0	0	0
21	595-LINE TRANSFORMERS	05	00	00	3,359	29	3,204	143	390
22	CUSTOMER COMPONENT	05	00	00	445	4	5,210	67	151
23	COMMODITY COMPONENT	05	00	00	0	0	0	0	0
24	CAPACITY COMPONENT	05	00	00	0	0	0	0	0
25	596-ST LIGHTING & SIGNAL	06	00	00	445	2,444	282,424	13,060	181
26	CUSTOMER COMPONENT	06	00	00	0	0	0	0	0
27	COMMODITY COMPONENT	06	00	00	0	0	0	0	0
28	CAPACITY COMPONENT	06	00	00	0	2,444	282,424	13,060	0
29	597-METERS	07	00	00	0	0	0	0	0
30	CUSTOMER COMPONENT	07	00	00	0	0	0	0	0
31	COMMODITY COMPONENT	07	00	00	0	0	0	0	0
32	CAPACITY COMPONENT	07	00	00	0	0	0	0	0
33	598-MISCELLANEOUS	08	00	00	16,070	460	33,591	265	769
34	CUSTOMER COMPONENT	08	00	00	13,452	437	31,060	149	442
35	COMMODITY COMPONENT	08	00	00	0	0	0	0	0
36	CAPACITY COMPONENT	08	00	00	2,618	23	2,591	116	327

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

				BASE RATE REVENUES			PRIME COMPONENTS			ITEM NO. DIC DR-1C		
				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS FERC JURIS.	SUBJECT TO-- PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICES CLASSES	TOTAL STREET & AREA LIGHTING			
1	RATE OF RETURN	OUT RTRT	IN ALLOC	8.89	8.89	8.89	8.89	8.89	8.89			
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	6,709,510	0	6,709,510	0	6,709,510	0			
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	296,996,177	4,001	296,992,176	148,977,628	198,024,548	41,363,793			
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	57,924,338	1,081	57,923,257	38,963,282	15,267,273	3,692,276			
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	9,956	0	9,956	5,174	3,821	1,051			
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	361,639,982	5,082	361,634,900	187,946,084	128,631,387	45,057,430			
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)	97,372,515	1,521	97,370,994	51,307,698	32,918,762	13,144,534			
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	8,258,226	294	8,257,932	4,614,639	2,135,791	1,507,501			
9	TOTAL ADDITIONS TO NET PLT	TAMP	(CUSTOMER)	3,111,224	285	3,108,939	1,612,418	1,496,521	782,418			
10	TOT DEDUCTIONS FROM NET PLT	TOMP	(CUSTOMER)	241,514,469	3,369	241,511,099	124,888,689	87,389,643	29,224,849			
11	RATE BASE	RB	(CUSTOMER)	109,539,324	2,604	109,536,719	67,833,005	34,175,349	7,528,365			
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	1,139,394	6	1,139,388	718,261	421,127	298,882			
13	TOTAL OTHER OPERATING REV	RO2	(CUSTOMER)	110,847,235	2,591	110,844,644	68,588,694	34,608,048	7,658,896			
14	TOTAL OPERATING REVENUES	RO0	(CUSTOMER)	0	0	0	0	0	0			
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)	16,823,103	528	16,822,575	9,009,500	8,728,474	1,269,669			
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)	22,956,309	304	22,955,005	20,002,349	2,811,558	1,269,669			
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)	1,406,201	11	1,406,190	879,635	528,555	247,766			
18	TOTAL CUSTOMER ACCT. EXP.	E41	(CUSTOMER)	6,000,816	120	6,000,696	1,854,807	4,145,889	84,814			
19	TOTAL CUST. SERVICE EXP.	E41A	(CUSTOMER)	16,316,629	589	16,316,040	10,898,842	4,968,722	660,000			
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)	63,391,275	1,561	63,389,714	42,748,180	18,808,148	2,139,393			
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)	9,383,640	147	9,383,493	4,975,257	2,895,546	1,512,691			
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)	0,923,912	242	0,923,671	5,689,629	2,728,406	585,556			
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)	4,104,012	64	4,103,948	2,173,039	1,930,909	651,284			
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	2,673,373	253	2,673,120	1,477,656	1,097,633	118,651			
25	TOTAL OTHER MISC. EXPENSES	IOEXP	(CUSTOMER)	735,000	69	734,931	403,936	249,786	31,658			
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)	21,472,133	300	21,471,834	11,103,371	7,770,192	2,598,270			
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)									
28	RETURN	RETURN	(CUSTOMER)									

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

				ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
1	RATE OF RETURN	OUT RTRT	IN ALOC	8.89	8.89	8.89	8.89	8.89	8.89
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	0	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	0	0	0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	6,135,643	142,841,985	148,977,628	51,942,857	3,719,976	54,662,734
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	2,081,846	36,881,436	38,963,282	9,312,195	579,621	9,891,816
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	226	4,948	5,174	1	118	1,183
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)	8,217,715	179,728,369	187,946,084	60,469,353	4,299,616	64,768,969
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	2,239,969	49,067,730	51,307,698	16,013,110	1,186,830	17,119,140
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)	205,829	4,988,810	5,194,639	1,878,939	93,318	1,964,253
10	TOTAL DEDUCTIONS FROM NET PLT	TMP	(CUSTOMER)	714,186	15,650,134	16,364,320	4,077,822	2,335,937	6,413,759
11	RATE BASE	RB	(CUSTOMER)	5,469,471	119,419,137	124,888,607	41,231,525	2,935,471	44,168,996
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	3,550,873	64,282,932	67,833,805	19,345,862	1,263,886	20,608,948
13	TOTAL OTHER OPERATING REV	R02	(CUSTOMER)	32,334	677,727	710,061	113,656	3,812	121,478
14	TOTAL OPERATING REVENUES	R00	(CUSTOMER)	3,583,974	65,001,725	68,543,866	19,459,464	1,269,704	20,723,108
15	TOTAL PRODUCTION EXPENSE	F100	(CUSTOMER)	0	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSES	F300	(CUSTOMER)	0	0	0	0	0	0
17	TOTAL DISTRIBUTION EXPENSES	F400	(CUSTOMER)	367,831	8,641,677	9,009,508	3,671,790	200,358	3,871,724
18	TOTAL CUSTOMER ACCT. EXP.	F41	(CUSTOMER)	1,218,624	18,785,733	20,004,357	2,821,149	133,282	2,954,431
19	TOTAL SALES & PROM. EXP.	F42	(CUSTOMER)	13,143	1,833,225	1,846,368	82,816	2,281	2,364
20	TOTAL ADMIN & GEN. EXPENSES	F400	(CUSTOMER)	183,782	1,769,025	1,952,807	4,423,614	137,929	4,561,543
21	TOTAL OPERATION & MAINT. EXP	F00	(CUSTOMER)	581,724	10,219,118	10,800,842	4,473,614	137,929	4,611,543
22	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)	2,304,132	40,361,048	42,665,180	11,366,333	712,452	12,078,785
23	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	224,258	4,750,999	4,975,257	1,500,180	183,729	1,683,918
24	TOTAL OTHER MISC. EXPENSES	THERP	(CUSTOMER)	291,443	5,318,186	5,609,629	1,583,471	98,684	1,682,155
25	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)	75,771	1,402,146	1,477,917	558,468	45,680	504,148
26	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)	75,410	1,402,146	1,477,556	551,277	45,680	504,148
27	RETURN	RETURN	(CUSTOMER)	20,589	382,757	403,346	136,844	10,126	146,970
28				486,270	10,617,102	11,103,371	3,665,738	260,822	3,926,720

PA PUC 2 SUPP 51 WITH STA ROLLIN

FERC 2 PRESENT

PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----				REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
1	RATE OF RETURN	OUT RTRT	IN ALLOC	8.89	8.89	8.89	8.89	8.89
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	0	0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	20,197,845	1,878,528	22,076,373	29,811,248	108,886,511
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	2,021,842	202,952	2,224,794	3,150,329	18,227,673
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	612	57	669	1,084	7,211
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)	22,220,299	2,081,537	24,301,836	39,568,582	128,631,587
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	5,591,852	562,638	6,154,490	9,645,132	32,918,762
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)	1,447,045	27,203	1,474,249	-2,710	2,135,791
10	TOTAL DEDUCTIONS FROM NET PLT	TDMP	(CUSTOMER)	1,771,700	178,370	1,950,070	3,053,617	18,480,772
11	RATE BASE	RB	(CUSTOMER)	15,003,792	1,367,733	16,371,525	26,859,122	87,397,643
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	5,498,636	630,612	6,129,248	7,437,153	34,175,349
13	TOTAL OTHER OPERATING REV	RO2	(CUSTOMER)	14,363	1,501	15,864	233,403	378,737
14	TOTAL OPERATING REVENUES	RO0	(CUSTOMER)	5,514,433	631,470	6,145,903	7,731,038	34,600,048
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)	0	0	0	0	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)	723,122	63,305	786,427	1,119,455	121,248
18	TOTAL CUSTOMER ACCT. EXP.	E21	(CUSTOMER)	106,726	11,332	117,992	1,091,222	5,748,276
19	TOTAL CUST. SERVICE EXP.	E21A	(CUSTOMER)	6,720	967	7,470	7,259	2,841,556
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)	1,445,222	236,742	1,682,178	1,275,800	4,578,345
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)	530,451	55,932	586,383	721,992	4,668,722
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)	2,819,874	368,192	3,188,066	3,216,289	18,505,148
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)	488,962	52,047	541,009	750,626	2,895,546
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	387,487	41,293	428,780	617,551	2,728,486
25	TOTAL OTHER MISC. EXPENSES	THEXP	(CUSTOMER)	218,723	23,621	242,344	339,828	1,689,588
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)	218,723	23,621	242,344	339,828	1,689,588
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)	54,782	5,738	60,520	86,770	424,632
28	RETURN	RETURN	(CUSTOMER)	1,333,930	121,600	1,455,530	2,387,942	7,772,192

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				STREET LIGHTING				
				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SH	HIGHWAY RATE SH	TRAFFIC SIGNALS
1	RATE OF RETURN	OUT RTRT	IN ALLOC	8.89	8.89	8.89	8.89	8.89
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	0	0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	12,234,845	397,832	28,193,928	135,392	491,789
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	1,040,946	34,585	2,461,176	12,184	143,508
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	0	0	0	0	0
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)	13,276,156	432,417	30,655,948	147,584	545,384
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	3,876,326	131,279	8,951,786	38,624	146,519
9	TOTAL ADDITIONS TO NET PLT	TANP	(CUSTOMER)	449,361	20,280	1,025,835	-198	11,173
10	TOTAL DEDUCTIONS FROM NET PLT	T0NP	(CUSTOMER)	1,232,284	20,280	1,025,835	-198	11,173
11	RATE BASE	RB	(CUSTOMER)	8,611,843	278,548	19,873,895	98,473	363,248
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	2,168,952	67,978	5,002,594	27,530	261,311
13	TOTAL OTHER OPERATING REV	R02	(CUSTOMER)	10,174	217	78	404	318
14	TOTAL OPERATING REVENUES	R00	(CUSTOMER)	2,172,798	67,914	5,124,036	27,997	266,181
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)	0	0	0	0	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)	389,795	9,363	838,987	6,510	28,812
18	TOTAL CUSTOMER ACCT. EXP.	E41	(CUSTOMER)	65	124	81,277	629	847
19	TOTAL CUST. SERVICE EXP.	E51A	(CUSTOMER)	11	606	8,546	113	18,473
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)	27,417	103	21,081	898	48,466
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)	100,355	5,075	411,460	2,058	98,188
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)	597,634	15,350	1,337,149	11,088	178,188
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)	446,933	16,086	1,031,284	3,602	14,785
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	136,587	4,199	418,700	2,145	23,925
25	FEDERAL INCOME TAX	FEDFL	(CUSTOMER)	192,373	6,867	453,909	1,583	2,461
26	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)	32,837	686	77,595	773	8,038
27	RETURN	RETURN	(CUSTOMER)	8,946	107	21,130	211	1,376
28				765,651	24,054	1,766,895	8,577	32,244

PA. PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

COST TO SERVE

			TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS FERC JURIS.	SUBJECT TO-- PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
	OUT	IN	ALLOC					
1 RATE OF RETURN	RTRT			8.89	8.89	8.89	8.89	8.89
2 TOTAL REVENUES FROM SALES	REV			1052,384,531	859,746 1051,524,785	362,689,054	671,578,279	17,257,451
3 TOTAL COST OF SERVICE	COST			1052,384,531	859,746 1051,524,785	362,689,054	671,578,279	17,257,451
CUSTOMER RELATED COSTS								
4 TOTAL CUSTOMER COSTS	COSTC			109,523,158	2,629 109,520,529	67,777,117	34,206,501	7,536,911
5 NUMBER OF CUSTOMERS	C10	C10		564,542	1 564,541	509,990	51,986	2,565
6 \$ PER CUSTOMER PER MONTH	COSTCS			16.17	219.11 16.17	11.07	54.83	244.86
ENERGY RELATED COSTS								
7 TOTAL ENERGY COSTS	COSTE			325,354,350	288,856 325,065,494	93,024,114	229,262,167	2,779,212
8 MWH AT METER	E11	E11		10,946,400	10,000 10,936,400	3,044,300	7,802,100	90,000
9 MILLS PER KWH	COSTEN			29.722	26.886 29.723	30.557	29.385	30.880
DEMAND RELATED COSTS								
10 TOTAL DEMAND COSTS	COSTD			617,507,023	568,261 616,938,762	201,887,823	408,189,611	6,941,328
11 ANM SUM OF MON. PEAK KW'S	DTOTAL	DTOTAL		21,926,891	23,515 21,903,376	0	21,665,429	237,947
12 \$ PER MAX KW PER MONTH	COSTDM			28.16	24.17 28.17	0.00	18.84	29.17
13 MWH AT METER	E11A	E11A		0.00	0.00 0.00	3,005,800.00	0.00	0.00
14 MILLS PER KWH	COSTDE			0.000	0.000 0.000	111.500	0.000	0.000

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FEAC 2 PRESENT

 PROD 1 TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

COST TO SERVE

-----RESIDENTIAL CLASS CUSTOMERS-----GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GH	TOTAL SMALL
1 RATE OF RETURN	RTRT			8.89	8.89	8.89	8.89	8.89	8.89
2 TOTAL REVENUES FROM SALES	REV			25,137,074	337,551,980	362,689,054	260,141,680	21,349,207	281,490,787
3 TOTAL COST OF SERVICE	COST			25,137,074	337,551,980	362,689,054	260,141,580	21,349,207	281,490,787
CUSTOMER RELATED COSTS									
4 TOTAL CUSTOMER COSTS	COSTC			3,547,538	64,229,579	67,777,117	19,318,654	1,262,903	20,581,557
5 NUMBER OF CUSTOMERS	C10	C10		21,005	488,985	509,990	48,866	2,421	51,287
6 \$ PER CUSTOMER PER MONTH	COSTCS			14.07	10.95	11.07	32.94	43.47	33.44
ENERGY RELATED COSTS									
7 TOTAL ENERGY COSTS	COSTE			9,143,396	83,880,718	93,024,114	72,827,816	8,585,358	81,333,175
8 MWH AT METER	E11	E11		300,000	2,744,300	3,044,300	2,398,700	282,888	2,680,700
9 MILLS PER KWH	COSTEN			30.478	30.565	30.857	30.361	30.161	30.340
DEMAND RELATED COSTS									
10 TOTAL DEMAND COSTS	COSTD			12,446,140	189,441,683	201,887,823	167,995,110	11,588,945	179,576,055
11 ANN SUM OF MON. PEAK KW'S	DTOTAL	DTOTAL		0	0	0	8,343,957	919,560	9,263,517
12 \$ PER MAX KW PER MONTH	COSTDM			0.00	0.00	0.00	20.13	12.59	19.39
13 MWH AT METER	E11A	E11A		300,000.00	2,705,800.00	3,005,800.00	8.00	8.00	8.00
14 MILLS PER KWH	COSTDE			41.487	70.013	111.500	8.000	8.000	8.000

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

COST TO SERVE

-----GENERAL SERVICE MEDIUM-----

REGULAR
RATE
GLELECTRIC
RATE
GLHTOTAL
MEDIUM--GENERAL--
SERVICE
LARGE
RATE
LTOTAL
GENERAL
SERVICE

OUT IN ALLOC

1	RATE OF RETURN	RTRT			8.89	8.89	8.89	8.89	8.89
2	TOTAL REVENUES FROM SALES	REV			198,779,764	28,703,431	227,483,195	162,604,298	671,578,279
3	TOTAL COST OF SERVICE	COST			198,779,764	28,703,431	227,483,195	162,604,298	671,578,279
CUSTOMER RELATED COSTS									
4	TOTAL CUSTOMER COSTS	COSTC			5,501,597	630,277	6,131,873	7,493,071	34,206,501
5	NUMBER OF CUSTOMERS	C10	C10		579	89	668	31	51,906
6	\$ PER CUSTOMER PER MONTH	COSTCS			791.82	590.15	764.95	20,142.66	54.83
ENERGY RELATED COSTS									
7	TOTAL ENERGY COSTS	COSTE			72,506,709	11,879,427	84,386,136	63,542,857	229,262,167
8	MWH AT METER	E11	E11		2,488,000	407,900	2,895,900	2,225,500	7,802,100
9	MILLS PER KWH	COSTEN			29.143	29.123	29.140	28.552	29.385
DEMAND RELATED COSTS									
10	TOTAL DEMAND COSTS	COSTD			120,771,459	16,193,727	136,965,186	91,568,370	408,109,611
11	ANNUAL SUM OF MON. PEAK KW'S	DTOTAL	DTOTAL		6,278,964	817,942	7,096,906	5,305,006	21,665,429
12	\$ PER MAX KW PER MONTH	COSTDM			19.23	19.80	19.30	17.26	18.84
13	MWH AT METER	E11A	E11A		0.00	0.00	0.00	0.00	0.00
14	MILLS PER KWH	COSTDE			0.000	0.000	0.000	0.000	0.000

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

COST TO SERVE

			STREET LIGHTING					
			INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS	
	OUT	IN	ALLOC					
1	RATE OF RETURN	RTRT		8.89	8.89	8.89	8.89	8.89
2	TOTAL REVENUES FROM SALES	REV		6,859,097	108,710	9,227,673	217,215	844,756
3	TOTAL COST OF SERVICE	COST		6,859,097	108,710	9,227,673	217,215	844,756
CUSTOMER RELATED COSTS								
4	TOTAL CUSTOMER COSTS	COSTC		2,161,787	67,832	5,020,838	27,568	258,886
5	NUMBER OF CUSTOMERS	C10	C10	1	14	920	10	1,628
6	\$ PER CUSTOMER PER MONTH	COSTCS		180,148.92	403.76	454.79	229.73	13.32
ENERGY RELATED COSTS								
7	TOTAL ENERGY COSTS	COSTE		1,379,008	9,305	1,080,519	49,225	261,156
8	MWH AT METER	E11	E11	45,000	300	34,600	1,600	8,500
9	MILLS PER KWH	COSTEN		30.645	31.018	31.229	30.765	30.724
DEMAND RELATED COSTS								
10	TOTAL DEMAND COSTS	COSTD		3,318,303	31,572	3,126,316	140,422	324,715
11	ANNU SUM OF MON. PEAK KW'S	DTOTAL	DTOTAL	125,299	907	95,715	4,301	11,725
12	\$ PER MAX KW PER MONTH	COSTDM		26.48	34.81	32.66	32.65	27.69
13	MWH AT METER	E11A	E11A	0.00	0.00	0.00	0.00	0.00
14	MILLS PER KWH	COSTDE		0.000	0.000	0.000	0.000	0.000

PA PUC 2 SUPP 51 WITH STA ROLLIN
FERC 2 PRESENT

PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

BASE RATE REVENUES

ITEM NO. DIC DR-1C

PRIME COMPONENTS

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS FERC JURIS.	SUBJECT TO-- PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET AREA LIGHTING	
1	RATE OF RETURN	OUT RTY	IN	ALLOC	0.00	0.00	0.00	0.00	0.00	
2	RATE BASE	RB			3041,866,488	2,577,659	3039,288,829	1026,561,202	1957,985,888	54,741,739
3	CUSTOMER COMPONENT	RB			241,514,469	3,329	241,511,140	87,357,643	29,226,844	2,648,841
4	COMMODITY COMPONENT	RB			313,669,286	271,504	313,397,778	89,524,732	221,164,208	22,868,050
5	CAPACITY COMPONENT	RB			2486,682,735	2,302,783	2484,379,952	812,077,863	1649,434,039	
6	RETURN	RETURN			0	0	0	0	0	
7	CUSTOMER COMPONENT	RETURN			0	0	0	0	0	
8	COMMODITY COMPONENT	RETURN			0	0	0	0	0	
9	CAPACITY COMPONENT	RETURN			0	0	0	0	0	
10	TOTAL OPERATION & MAINT. EXP	EXP			444,376,116	339,870	444,036,246	157,700,395	279,743,651	6,592,280
11	CUSTOMER COMPONENT	EXP			63,391,255	1,661	63,389,594	22,745,350	40,644,244	6,592,280
12	COMMODITY COMPONENT	EXP			255,030,540	227,323	254,803,217	96,696,014	158,107,203	2,222,222
13	CAPACITY COMPONENT	EXP			125,954,371	110,927	125,843,444	38,559,031	87,488,407	1,612,611
14	TOTAL DEPRECIATION EXPENSE	DEPEXP			109,732,300	93,474	109,638,826	39,333,124	70,305,702	1,612,611
15	CUSTOMER COMPONENT	DEPEXP			9,583,640	9,149	9,574,491	3,333,333	6,241,158	1,612,611
16	COMMODITY COMPONENT	DEPEXP			11,021,622	1,111	11,020,511	1,518,788	9,501,723	1,612,611
17	CAPACITY COMPONENT	DEPEXP			89,127,038	83,324	89,043,714	34,581,003	54,462,711	1,612,611
18	TOTAL TAXES OTHER THAN INC.	TAXES			82,712,046	51,200	82,660,846	22,000,000	60,660,846	1,612,611
19	CUSTOMER COMPONENT	TAXES			82,712,046	51,200	82,660,846	22,000,000	60,660,846	1,612,611
20	COMMODITY COMPONENT	TAXES			8,933,126	16,200	8,916,926	2,825,469	6,091,457	1,612,611
21	CAPACITY COMPONENT	TAXES			73,778,920	35,000	73,743,920	19,174,531	54,569,389	1,612,611
22	TOTAL OTHER MISC. EXPENSES	THEXP			86,982,000	80,700	86,901,300	2,825,469	8,549,022	1,612,611
23	CUSTOMER COMPONENT	THEXP			4,104,812	3,411	4,101,401	2,825,469	8,549,022	1,612,611
24	COMMODITY COMPONENT	THEXP			3,861,695	3,411	3,858,284	2,825,469	8,549,022	1,612,611
25	CAPACITY COMPONENT	THEXP			79,015,493	73,878	78,941,615	2,825,469	8,549,022	1,612,611
26	FEDERAL INCOME TAX	FEDERL			-91,663,909	-75,233	-91,638,676	-2,825,469	-8,549,022	-1,612,611
27	CUSTOMER COMPONENT	FEDERL			-91,663,909	-75,233	-91,638,676	-2,825,469	-8,549,022	-1,612,611
28	COMMODITY COMPONENT	FEDERL			-8,369,014	-7,077	-8,361,937	-2,825,469	-8,549,022	-1,612,611
29	CAPACITY COMPONENT	FEDERL			-83,294,895	-68,156	-83,226,739	-2,825,469	-8,549,022	-1,612,611
30	PENNSYLVANIA INCOME TAX	PENNA			-24,001,701	-19,644	-24,021,345	-2,825,469	-8,549,022	-1,612,611
31	CUSTOMER COMPONENT	PENNA			-2,281,224	-1,820	-2,283,044	-2,825,469	-8,549,022	-1,612,611
32	COMMODITY COMPONENT	PENNA			-2,162,986	-1,820	-2,164,806	-2,825,469	-8,549,022	-1,612,611
33	CAPACITY COMPONENT	PENNA			-19,838,475	-17,824	-19,856,299	-2,825,469	-8,549,022	-1,612,611
34	TOTAL OTHER OPERATING REV	R02SUM	R02		12,644,000	7,822	12,651,822	1,601,000	11,050,822	1,601,000
35	CUSTOMER COMPONENT	R02SUM	R02		1,307,894	815	1,308,709	1,601,000	11,050,822	1,601,000
36	COMMODITY COMPONENT	R02SUM	R02		2,615,974	815	2,616,789	1,601,000	11,050,822	1,601,000
37	CAPACITY COMPONENT	R02SUM	R02		8,720,132	7,002	8,727,134	1,601,000	11,050,822	1,601,000
38	TOTAL REVENUES FROM SALES	REV			595,411,322	462,382	595,873,704	208,471,211	377,222,493	9,999,999
39	CUSTOMER COMPONENT	REV			74,138,975	2,121	74,141,096	208,471,211	377,222,493	9,999,999
40	COMMODITY COMPONENT	REV			205,290,520	248,428	205,538,948	208,471,211	377,222,493	9,999,999
41	CAPACITY COMPONENT	REV			235,981,827	211,834	236,193,661	208,471,211	377,222,493	9,999,999
42	WORKING CASH	WCASH	WCASH		10,617,392	0	10,617,392	0	0	0
43	CUSTOMER COMPONENT	WCASH	WCASH		1,512,094	0	1,512,094	0	0	0
44	COMMODITY COMPONENT	WCASH	WCASH		6,303,438	0	6,303,438	0	0	0
45	CAPACITY COMPONENT	WCASH	WCASH		3,001,860	0	3,001,860	0	0	0

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

				ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/CH	ELECTRIC RATE CMH	TOTAL SMALL	
1	RATE OF RETURN	OUT RTRT	IN	ALLOC	0.00	0.00	0.00	0.00	0.00	
2	RATE BASE	RB			64,269,061	962,292,140	1026,561,202	788,786,962	57,596,651	846,383,613
3	CUSTOMER COMPONENT	RB			5,469,471	119,419,137	124,888,607	51,231,525	2,938,971	44,169,598
4	COMMODITY COMPONENT	RB			8,828,906	80,765,826	89,594,732	78,075,481	8,194,636	78,270,117
5	CAPACITY COMPONENT	RB			49,970,685	762,107,178	812,077,863	677,479,956	46,466,544	723,946,500
6	RETURN	RETURN			0	0	0	0	0	0
7	CUSTOMER COMPONENT	RETURN			0	0	0	0	0	0
8	COMMODITY COMPONENT	RETURN			0	0	0	0	0	0
9	CAPACITY COMPONENT	RETURN			0	0	0	0	0	0
10	TOTAL OPERATION & MAINT. EXP	000			12,132,179	145,568,216	157,700,395	103,028,082	9,728,049	112,756,070
11	CUSTOMER COMPONENT	000			2,138,444	33,361,048	35,499,492	11,388,338	1,189,789	12,578,127
12	COMMODITY COMPONENT	000			7,175,612	39,720,402	46,895,014	39,999,744	6,828,088	38,667,624
13	CAPACITY COMPONENT	000			2,818,123	72,486,766	77,205,901	51,640,000	1,709,172	23,468,478
14	TOTAL DEPRECIATION EXPENSE	DEPREXP			2,335,418	35,012,296	37,347,714	28,166,271	2,068,864	30,235,135
15	CUSTOMER COMPONENT	DEPREXP			224,258	1,750,999	1,975,257	1,550,000	103,762	1,653,762
16	COMMODITY COMPONENT	DEPREXP			310,230	2,857,884	3,168,114	2,162,662	1,089,696	2,252,358
17	CAPACITY COMPONENT	DEPREXP			800,930	2,403,413	2,614,343	2,443,509	875,406	2,318,915
18	TOTAL TAXES OTHER THAN INC.	TAXES			1,260,113	27,083,318	28,343,431	21,822,833	1,609,071	23,431,904
19	CUSTOMER COMPONENT	TAXES			97,771	2,064,820	2,162,591	1,669,000	1,000,000	1,669,000
20	COMMODITY COMPONENT	TAXES			506,623	16,700,480	17,207,103	13,669,833	511,729	18,181,272
21	CAPACITY COMPONENT	TAXES			656,719	20,318,018	21,075,838	16,483,000	997,342	21,241,904
22	TOTAL OTHER MISC. EXPENSES	THEXP			1,781,044	26,662,320	28,443,364	22,669,318	1,611,111	24,280,429
23	CUSTOMER COMPONENT	THEXP			108,627	1,064,820	1,173,447	865,211	1,000,000	1,865,211
24	COMMODITY COMPONENT	THEXP			1,074,377	23,742,227	24,816,604	19,804,107	1,189,888	22,006,995
25	CAPACITY COMPONENT	THEXP			598,040	21,855,273	22,453,513	16,800,000	421,223	22,874,223
26	FEDERAL INCOME TAX	FEDERL			-1,074,377	-23,742,227	-24,816,604	-21,804,107	-1,189,888	-22,994,995
27	CUSTOMER COMPONENT	FEDERL			-175,081	-4,067,348	-4,242,429	-3,483,000	-427,342	-3,909,690
28	COMMODITY COMPONENT	FEDERL			-240,981	-20,647,348	-20,888,329	-17,316,000	-1,611,223	-19,499,523
29	CAPACITY COMPONENT	FEDERL			-506,623	-25,313,527	-25,926,833	-20,900,000	-1,865,211	-22,764,734
30	PENNSYLVANIA INCOME TAX	PENNA			-506,623	-25,313,527	-25,926,833	-20,900,000	-1,865,211	-22,764,734
31	CUSTOMER COMPONENT	PENNA			-47,859	-1,111,526	-1,159,385	-971,236	-22,309	-1,201,545
32	COMMODITY COMPONENT	PENNA			-62,232	-23,226,227	-23,288,459	-19,124,900	-1,838,922	-21,163,822
33	CAPACITY COMPONENT	PENNA			-395,532	-23,981,773	-24,377,304	-19,872,699	-1,844,223	-21,716,922
34	TOTAL OTHER OPERATING REV	RO2SUM	RO2		298,272	4,845,003	5,143,275	3,006,177	200,335	3,206,512
35	CUSTOMER COMPONENT	RO2SUM	RO2		38,054	788,196	826,250	555,818	48,651	574,469
36	COMMODITY COMPONENT	RO2SUM	RO2		80,494	678,609	759,103	555,818	48,651	574,469
37	CAPACITY COMPONENT	RO2SUM	RO2		179,723	2,378,198	2,557,922	1,499,509	150,025	1,551,592
38	TOTAL REVENUES FROM SALES	REV			15,482,282	192,992,161	208,474,333	141,821,404	12,696,776	154,118,180
39	CUSTOMER COMPONENT	REV			2,767,847	47,092,686	49,860,533	13,269,103	829,061	14,098,164
40	COMMODITY COMPONENT	REV			9,984,509	73,124,449	83,108,958	64,273,018	7,468,011	71,741,929
41	CAPACITY COMPONENT	REV			4,729,926	72,769,026	79,504,842	64,273,018	4,359,704	68,362,003
42	WORKING CASH	WCASH	WCASH		295,583	72,169,930	72,965,513	2,507,057	237,864	2,744,921
43	CUSTOMER COMPONENT	WCASH	WCASH		56,871	6,622,770	6,679,641	271,827	16,656	1,208,651
44	COMMODITY COMPONENT	WCASH	WCASH		177,349	1,624,245	1,801,529	1,408,977	154,657	1,553,634
45	CAPACITY COMPONENT	WCASH	WCASH		61,363	941,915	1,003,277	826,423	56,212	682,635

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0061

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

1	RATE OF RETURN	OUT RTRT	IN	ALLOC	REGULAR RATE GL	ELECTRIC RATE GLR	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
					0.00	0.00	0.00	0.00	0.00
2	RATE BASE	RD			573,736,119	70,660,481	652,396,600	459,205,675	1957,985,000
3	CUSTOMER COMPONENT	RD			15,003,792	1,367,733	16,371,525	20,859,122	87,397,643
4	COMMODITY COMPONENT	RD			69,811,225	11,445,668	81,256,893	61,927,145	221,164,243
5	CAPACITY COMPONENT	RD			488,921,102	65,847,080	554,768,182	370,719,367	1,649,434,030
6	RETURN	RTTURN			0	0	0	0	0
7	CUSTOMER COMPONENT	RTTURN			0	0	0	0	0
8	COMMODITY COMPONENT	RTTURN			0	0	0	0	0
9	CAPACITY COMPONENT	RTTURN			0	0	0	0	0
10	TOTAL OPERATION & MAINT. EXP	00			83,278,405	12,848,893	96,127,300	70,860,201	279,743,651
11	CUSTOMER COMPONENT	00			2,884,874	368,192	3,253,066	3,219,600	10,545,144
12	COMMODITY COMPONENT	00			3,723,978	2,062,060	5,786,038	5,000,000	17,749,101
13	CAPACITY COMPONENT	00			77,670,553	12,480,641	90,151,194	62,640,599	221,149,406
14	TOTAL DEPRECIATION EXPENSE	DEPREXP			20,368,647	2,788,357	23,157,004	16,418,405	69,844,045
15	CUSTOMER COMPONENT	DEPREXP			2,488,962	302,027	2,790,989	2,750,000	8,955,859
16	COMMODITY COMPONENT	DEPREXP			12,422,244	1,532,157	13,954,401	10,322,222	34,778,743
17	CAPACITY COMPONENT	DEPREXP			5,457,441	954,173	6,411,614	3,346,183	26,110,443
18	TOTAL TAXES OTHER THAN INC.	TAXES			15,416,233	2,181,103	17,597,336	12,222,222	55,559,872
19	CUSTOMER COMPONENT	TAXES			4,362,554	785,174	5,147,728	3,333,333	11,268,235
20	COMMODITY COMPONENT	TAXES			6,617,409	785,174	7,402,583	5,777,778	19,070,937
21	CAPACITY COMPONENT	TAXES			4,436,270	610,755	5,047,025	3,111,111	23,220,700
22	TOTAL OTHER MISC. EXPENSES	OTHEREXP			16,713,263	2,241,000	18,954,263	13,660,000	59,510,525
23	CUSTOMER COMPONENT	OTHEREXP			853,000	100,000	953,000	750,000	3,753,000
24	COMMODITY COMPONENT	OTHEREXP			15,860,263	2,141,000	18,001,263	12,910,000	55,757,525
25	CAPACITY COMPONENT	OTHEREXP			0	0	0	0	0
26	FEDERAL INCOME TAX	FEDERL			-15,647,013	-2,187,360	-17,834,373	-12,500,000	-68,169,146
27	CUSTOMER COMPONENT	FEDERL			-1,000,000	-130,000	-1,130,000	-800,000	-4,530,000
28	COMMODITY COMPONENT	FEDERL			-4,752,664	-622,333	-5,375,000	-3,750,000	-22,500,000
29	CAPACITY COMPONENT	FEDERL			-14,622,349	-1,435,030	-16,057,379	-11,750,000	-62,139,146
30	PENNSYLVANIA INCOME TAX	PENNA			-4,446,860	-600,844	-5,047,704	-3,666,667	-18,361,075
31	CUSTOMER COMPONENT	PENNA			-130,062	-17,677	-147,739	-100,000	-577,418
32	COMMODITY COMPONENT	PENNA			-4,316,798	-583,167	-4,900,000	-3,566,667	-23,833,333
33	CAPACITY COMPONENT	PENNA			-3,822,104	-515,000	-4,337,104	-3,166,667	-21,973,333
34	TOTAL OTHER OPERATING REV	R02SUM	R02		1,745,547	238,355	1,983,902	2,211,111	7,945,000
35	CUSTOMER COMPONENT	R02SUM	R02		1,745,547	238,355	1,983,902	2,211,111	7,945,000
36	COMMODITY COMPONENT	R02SUM	R02		0	0	0	0	0
37	CAPACITY COMPONENT	R02SUM	R02		0	0	0	0	0
38	TOTAL REVENUES FROM SALES	REV			113,444,872	16,886,694	130,331,566	93,445,155	378,440,649
39	CUSTOMER COMPONENT	REV			3,262,021	428,661	3,690,682	3,690,682	12,440,000
40	COMMODITY COMPONENT	REV			63,634,984	10,390,824	74,025,808	50,000,000	224,025,808
41	CAPACITY COMPONENT	REV			46,547,867	6,066,209	52,614,076	39,754,473	154,390,841
42	WORKING CASH	WCSHSH	WCASH		2,037,791	314,903	2,352,694	1,736,119	6,833,246
43	CUSTOMER COMPONENT	WCSHSH	WCASH		67,265	8,783	76,048	67,265	241,420
44	COMMODITY COMPONENT	WCSHSH	WCASH		1,404,554	230,216	1,634,770	1,240,047	4,448,611
45	CAPACITY COMPONENT	WCSHSH	WCASH		565,972	75,905	641,876	419,392	1,943,215

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 PRIME COMPONENTS

1	RATE OF RETURN	OUT RTRT	IN	ALLOC	STREET LIGHTING				
					INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
					0.00	0.00	0.00	0.00	0.00
2	RATE BASE	RB			21,710,560	308,401	30,197,423	563,646	1,001,711
3	CUSTOMER COMPONENT	RB			8,611,893	279,548	10,873,082	207,134	384,619
4	COMMODITY COMPONENT	RB			0,344,327	8,834	1,012,082	49,082	22,619
5	CAPACITY COMPONENT	RB			11,774,340	100,019	9,305,313	420,087	1,268,321
6	RETURN	RETURN			0	0	0	0	0
7	CUSTOMER COMPONENT	RETURN			0	0	0	0	0
8	COMMODITY COMPONENT	RETURN			0	0	0	0	0
9	CAPACITY COMPONENT	RETURN			0	0	0	0	0
10	TOTAL OPERATION & MAINT. EXP	EXP			2,644,727	33,813	3,362,459	103,525	447,670
11	CUSTOMER COMPONENT	EXP			547,634	15,337	1,335,149	41,840	178,180
12	COMMODITY COMPONENT	EXP			970,032	1,233	1,034,275	34,112	208,812
13	CAPACITY COMPONENT	EXP			1,077,061	17,243	1,093,035	27,573	68,678
14	TOTAL DEPRECIATION EXPENSE	DEPREXP			915,593	10,578	1,402,363	20,348	60,812
15	CUSTOMER COMPONENT	DEPREXP			446,933	16,066	1,031,284	3,622	14,785
16	COMMODITY COMPONENT	DEPREXP			46,535	310	35,774	1,654	8,780
17	CAPACITY COMPONENT	DEPREXP			422,123	3,501	335,300	15,051	45,827
18	TOTAL TAXES OTHER THAN INC.	TAXES			446,058	9,422	726,810	17,821	76,402
19	CUSTOMER COMPONENT	TAXES			110,365	3,381	357,774	1,440	22,898
20	COMMODITY COMPONENT	TAXES			84,590	569	71,945	6,609	38,277
21	CAPACITY COMPONENT	TAXES			261,103	2,542	297,091	12,772	35,227
22	TOTAL OTHER MISC EXPENSES	THEXP			583,935	10,174	440,027	16,833	49,451
23	CUSTOMER COMPONENT	THEXP			192,373	6,087	443,909	1,840	9,451
24	COMMODITY COMPONENT	THEXP			16,305	109	21,566	840	3,080
25	CAPACITY COMPONENT	THEXP			375,257	3,176	291,552	13,120	40,920
26	FEDERAL INCOME TAX	FEDERL			-751,094	-12,250	-1,116,210	-17,240	-34,624
27	CUSTOMER COMPONENT	FEDERL			-361,647	-12,118	-832,431	-7,043	-11,115
28	COMMODITY COMPONENT	FEDERL			-34,636	-353	-14,753	-1,746	-3,055
29	CAPACITY COMPONENT	FEDERL			-354,811	-2,959	-269,026	-12,453	-20,454
30	PENNSYLVANIA INCOME TAX	PENNA			-200,713	-4,110	-201,569	-4,348	-13,420
31	CUSTOMER COMPONENT	PENNA			-98,832	-3,312	-227,518	-2,906	-13,176
32	COMMODITY COMPONENT	PENNA			-8,925	-44	-3,913	-206	-1,566
33	CAPACITY COMPONENT	PENNA			-92,956	-775	-70,142	-3,236	-9,779
34	TOTAL OTHER OPERATING REV	R02SUM	R02		50,669	644	130,582	1,541	1,366
35	CUSTOMER COMPONENT	R02SUM	R02		19,128	416	67,983	741	636
36	COMMODITY COMPONENT	R02SUM	R02		31,520	224	40,898	1,840	1,067
37	CAPACITY COMPONENT	R02SUM	R02		3,591	50	20,701	1,291	563
38	TOTAL REVENUES FROM SALES	REV			3,591	50	4,621	13,521	563
39	CUSTOMER COMPONENT	REV			867,044	25	1,426,503	18,230	28,286
40	COMMODITY COMPONENT	REV			1,98,026	16	1,740,697	47,521	17,816
41	CAPACITY COMPONENT	REV			1,544,712	18	1,740,697	47,521	17,816
42	WORKING CASH	WCASH	WCASH		64,712	372	81,692	2,202	1,084
43	CUSTOMER COMPONENT	WCASH	WCASH		14,226	178	20,614	621	2,689
44	COMMODITY COMPONENT	WCASH	WCASH		28,139	268	28,411	1,291	1,578
45	CAPACITY COMPONENT	WCASH	WCASH		22,347	268	28,411	1,291	1,578

PA, PUC & SUPP 51 WITH STA ROLLIN
 FEAC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
1	580-SUPV & ENGINEERING	OUT	IN	ALLOC					
2	CUSTOMER COMPONENT	580	X580	75,800	1,863,499	550	1,862,999	770,876	1,819,674
3	COMMODITY COMPONENT	580	X580	75,800	987,472	62	987,409	448,864	866,946
4	CAPACITY COMPONENT	580	X580	75,800	0	0	0	0	0
5	581-LOAD DISPATCHING	581	X581	75,800	876,027	488	875,540	321,993	512,728
6	CUSTOMER COMPONENT	581	D10	0	460,246	470	459,776	145,092	318,490
7	COMMODITY COMPONENT	581	D10	0	0	0	0	0	0
8	CAPACITY COMPONENT	581	D10	0	0	0	0	0	0
9	582-STATION EXPENSE	582	X582	75,800	460,246	470	459,776	145,092	318,490
10	CUSTOMER COMPONENT	582	P3612	0	3,497,207	1,921	3,495,286	1,048,245	2,361,762
11	COMMODITY COMPONENT	582	P3612	0	668,463	0	668,463	2,779	662,887
12	CAPACITY COMPONENT	582	P3612	0	0	0	0	0	0
13	583-OVERHEAD LINE EXPENSE	583	X583	75,800	2,828,744	1,921	2,826,822	1,095,466	1,692,775
14	CUSTOMER COMPONENT	583	P04	0	1,419,569	277	1,419,292	892,351	425,183
15	COMMODITY COMPONENT	583	P04	0	669,718	0	669,718	523,336	81,392
16	CAPACITY COMPONENT	583	P04	0	0	0	0	0	0
17	584-UNDERGROUND LINE EXP	584	X584	75,800	749,851	277	749,573	369,015	371,771
18	CUSTOMER COMPONENT	584	P3667	0	535,532	161	535,371	118,864	418,727
19	COMMODITY COMPONENT	584	P3667	0	89,333	0	89,333	28,381	65,781
20	CAPACITY COMPONENT	584	P3667	0	0	0	0	0	0
21	585-SIGNAL LIGHTING & SIGNAL	585	X585	75,800	446,199	161	446,037	98,484	345,826
22	CUSTOMER COMPONENT	585	P3667	0	500,112	0	500,112	0	500,112
23	COMMODITY COMPONENT	585	P3667	0	0	0	0	0	0
24	CAPACITY COMPONENT	585	P3667	0	0	0	0	0	0
25	586-METER EXPENSE	586	X586	75,800	500,112	0	500,112	0	500,112
26	CUSTOMER COMPONENT	586	P3667	0	1,621,010	147	1,620,863	747,782	873,186
27	COMMODITY COMPONENT	586	P3667	0	1,621,010	147	1,620,863	747,782	873,186
28	CAPACITY COMPONENT	586	P3667	0	0	0	0	0	0
29	587-CUS INSTALL EXPENSE	587	X587	75,800	2,481,388	222	2,481,166	1,144,552	1,336,607
30	CUSTOMER COMPONENT	587	CM1	0	2,481,388	222	2,481,166	1,144,552	1,336,607
31	COMMODITY COMPONENT	587	CM1	0	0	0	0	0	0
32	CAPACITY COMPONENT	587	CM1	0	0	0	0	0	0
33	588-MISCELLANEOUS	588	X588	75,800	3,020,930	835	3,020,103	1,306,425	1,543,999
34	CUSTOMER COMPONENT	588	P3667	0	1,083,200	15	1,083,185	543,353	588,978
35	COMMODITY COMPONENT	588	P3667	0	0	0	0	0	0
36	CAPACITY COMPONENT	588	P3667	0	0	0	0	0	0
37	589-RENTS	589	X589	75,800	1,937,730	820	1,936,910	763,072	1,155,816
38	CUSTOMER COMPONENT	589	P3667	0	1,085,911	300	1,085,611	489,217	596,394
39	COMMODITY COMPONENT	589	P3667	0	589,336	0	589,336	192,296	397,040
40	CAPACITY COMPONENT	589	P3667	0	696,475	295	696,181	274,270	415,146

PA PUC 2 SUPP 51 WITH STA ROLLIN
FERC 2 PRESENT

PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

BASE RATE REVENUES

ITEM NO. DIC DR-1C

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS-----GENERAL SERVICE SMALL-----

				ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GR	ALL ELECTRIC RH	TOTAL SMALL
580-SUPV & ENGINEERING	OUT	IM	ALLOC						
CUSTOMER COMPONENT	580	580	580	16,749	733,827	770,576	611,851	74,425	645,546
COMMODITY COMPONENT	580	580	580	18,081	430,503	448,584	346,886	18,836	364,843
CAPACITY COMPONENT	580	580	580	0	0	0	0	0	0
581-LOAD DISPATCHING	581	581	581	18,688	393,324	321,993	265,844	16,459	281,563
CUSTOMER COMPONENT	581	581	581	9,074	138,018	145,842	120,926	8,824	129,450
COMMODITY COMPONENT	581	581	581	0	0	0	0	0	0
CAPACITY COMPONENT	581	581	581	0	0	0	0	0	0
582-STATION EXPENSE	582	582	582	9,074	138,018	145,842	120,926	8,824	129,450
CUSTOMER COMPONENT	582	582	582	63,770	1,834,475	1,898,245	925,463	55,525	481,358
COMMODITY COMPONENT	582	582	582	0	2,779	2,779	42,169	266	42,435
CAPACITY COMPONENT	582	582	582	0	0	0	0	0	0
583-OVERHEAD LINE EXPENSE	583	583	583	63,770	1,031,626	1,095,466	883,234	55,659	938,893
CUSTOMER COMPONENT	583	583	583	42,449	849,852	892,301	320,329	18,882	338,911
COMMODITY COMPONENT	583	583	583	21,555	501,781	523,336	48,972	2,338	51,310
CAPACITY COMPONENT	583	583	583	0	0	0	0	0	0
584-UNDERGROUND LINE EXP	584	584	584	20,944	348,071	369,015	271,357	16,293	287,698
CUSTOMER COMPONENT	584	584	584	6,429	118,433	124,862	178,772	12,245	189,167
COMMODITY COMPONENT	584	584	584	839	19,541	20,381	55,811	5,264	60,275
CAPACITY COMPONENT	584	584	584	0	0	0	0	0	0
585-ST LIGHTING & SIGNAL	585	585	585	5,590	92,894	98,484	121,761	7,131	128,892
CUSTOMER COMPONENT	585	585	585	0	0	0	0	0	0
COMMODITY COMPONENT	585	585	585	0	0	0	0	0	0
CAPACITY COMPONENT	585	585	585	0	0	0	0	0	0
586-METER EXPENSE	586	586	586	29,872	717,832	747,704	737,492	37,123	774,615
CUSTOMER COMPONENT	586	586	586	29,872	717,832	747,704	737,492	37,123	774,615
COMMODITY COMPONENT	586	586	586	0	0	0	0	0	0
CAPACITY COMPONENT	586	586	586	0	0	0	0	0	0
587-CUS INSTALL EXPENSE	587	587	587	45,727	1,898,828	1,944,555	1,128,321	58,827	1,188,758
CUSTOMER COMPONENT	587	587	587	45,727	1,898,828	1,944,555	1,128,321	58,827	1,188,758
COMMODITY COMPONENT	587	587	587	0	0	0	0	0	0
CAPACITY COMPONENT	587	587	587	0	0	0	0	0	0
588-MISCELLANEOUS	588	588	588	22,378	1,240,357	1,262,735	816,884	51,659	868,543
CUSTOMER COMPONENT	588	588	588	22,378	1,240,357	1,262,735	816,884	51,659	868,543
COMMODITY COMPONENT	588	588	588	0	0	0	0	0	0
CAPACITY COMPONENT	588	588	588	0	0	0	0	0	0
589-RENTS	589	589	589	43,690	719,302	763,072	630,719	38,899	668,897
CUSTOMER COMPONENT	589	589	589	23,747	445,820	469,567	233,813	18,897	348,897
COMMODITY COMPONENT	589	589	589	8,045	187,253	195,298	62,913	4,897	71,789
CAPACITY COMPONENT	589	589	589	0	0	0	0	0	0
				15,703	258,566	274,270	226,698	13,691	240,388

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

					REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
1	500-SUPV & ENGINEERING	OUT	IN	ALLOC	207,550	27,566	235,116	132,012	1,019,679
2	CUSTOMER COMPONENT				59,252	5,982	65,234	77,878	506,948
3	COMMODITY COMPONENT								
4	CAPACITY COMPONENT								
5	581-LOAD DISPATCHING				148,299	21,584	169,883	61,342	512,728
6	CUSTOMER COMPONENT				92,318	12,144	104,462	76,578	310,498
7	COMMODITY COMPONENT								
8	CAPACITY COMPONENT								
9	582-STATION EXPENSE				643,227	24,794	668,021	668,021	2,327,782
10	CUSTOMER COMPONENT				167,714	2,611	170,325	449,247	2,222,089
11	COMMODITY COMPONENT								
12	CAPACITY COMPONENT								
13	583-OVERHEAD LINE EXPENSE				475,542	65,183	540,725	220,156	1,699,775
14	CUSTOMER COMPONENT				62,765	7,091	69,856	14,396	422,172
15	COMMODITY COMPONENT								
16	CAPACITY COMPONENT								
17	584-UNDERGROUND LINE EXP				62,687	7,088	69,775	14,396	371,771
18	CUSTOMER COMPONENT				157,086	27,229	184,315	37,245	418,727
19	COMMODITY COMPONENT				4,865	374	5,239	187	65,761
20	CAPACITY COMPONENT								
21	585-ST LIGHTING & SIGNAL				152,221	26,855	179,076	37,056	345,826
22	CUSTOMER COMPONENT								
23	COMMODITY COMPONENT								
24	CAPACITY COMPONENT								
25	586-METER EXPENSE				69,092	11,670	80,762	17,788	873,166
26	CUSTOMER COMPONENT				69,092	11,670	80,762	17,788	873,166
27	COMMODITY COMPONENT								
28	CAPACITY COMPONENT								
29	587-CUS INSTALL EXPENSE				105,764	17,864	123,628	27,230	1,336,607
30	CUSTOMER COMPONENT				105,764	17,864	123,628	27,230	1,336,607
31	COMMODITY COMPONENT								
32	CAPACITY COMPONENT								
33	588-MISCELLANEOUS				405,408	57,627	463,035	212,418	1,543,929
34	CUSTOMER COMPONENT				73,666	6,851	80,517	108,729	388,478
35	COMMODITY COMPONENT								
36	CAPACITY COMPONENT								
37	589-AGENTS				331,743	50,778	382,521	193,684	1,155,818
38	CUSTOMER COMPONENT				145,713	20,713	166,426	58,344	1,225,818
39	COMMODITY COMPONENT				26,478	2,463	28,941	39,080	139,818
40	CAPACITY COMPONENT								

PA, PUC & SUPP 51 WITH STA ROLLIN
FERC & PRESENT

DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUNS 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

		INSIDE	STREET LIGHTING		TRAFFIC SIGNALS	
		PITTSBURGH	INSIDE	OUTSIDE	PITTSBURGH	
		RATE	RATE	RATE	RATE	
		SM	SM	SM	SM	
1	580-SUPV & ENGINEERING	OUT	IN	ALLOC		
2	CUSTOMER COMPONENT	580	X580	025,800		
3	COMMODITY COMPONENT	580	X580	31,746	423	38,719
4	CAPACITY COMPONENT	580	X580	9,670	267	21,580
5	581-LOAD DISPATCHING	581	X581	0	0	0
6	CUSTOMER COMPONENT	581	X581	22,076	158	17,329
7	COMMODITY COMPONENT	581	X581	2,198	19	1,671
8	CAPACITY COMPONENT	581	X581	0	0	0
9	582-STATION EXPENSE	582	X582	0	0	0
10	CUSTOMER COMPONENT	582	X582	2,198	18	1,671
11	COMMODITY COMPONENT	582	X582	1,749	13	1,524
12	CAPACITY COMPONENT	582	X582	1,103	43	560
13	583-OVERHEAD LINE EXPENSE	583	X583	0	0	0
14	CUSTOMER COMPONENT	583	X583	16,645	144	12,633
15	COMMODITY COMPONENT	583	X583	1,881	68	60,837
16	CAPACITY COMPONENT	583	X583	29,808	650	82,337
17	584-UNDERGROUND LINE EXP	584	X584	0	0	0
18	CUSTOMER COMPONENT	584	X584	4,073	35	3,982
19	COMMODITY COMPONENT	584	X584	2,109	31	2,230
20	CAPACITY COMPONENT	584	X584	918	11	2,230
21	585-STREET LIGHTING & SIGNAL	585	X585	0	0	0
22	CUSTOMER COMPONENT	585	X585	1,191	10	1,134
23	COMMODITY COMPONENT	585	X585	276,135	1,841	212,317
24	CAPACITY COMPONENT	585	X585	0	0	0
25	586-METER EXPENSE	586	X586	0	0	0
26	CUSTOMER COMPONENT	586	X586	276,135	1,841	212,317
27	COMMODITY COMPONENT	586	X586	0	0	0
28	CAPACITY COMPONENT	586	X586	0	0	0
29	587-CUS INSTALL EXPENSE	587	X587	0	0	0
30	CUSTOMER COMPONENT	587	X587	0	0	0
31	COMMODITY COMPONENT	587	X587	0	0	0
32	CAPACITY COMPONENT	587	X587	0	0	0
33	588-MISC LINE BUS	588	X588	0	0	0
34	CUSTOMER COMPONENT	588	X588	53,306	1,526	111,924
35	COMMODITY COMPONENT	588	X588	44,623	1,431	102,824
36	CAPACITY COMPONENT	588	X588	0	0	0
37	589-RENTS	589	X589	0	0	0
38	CUSTOMER COMPONENT	589	X589	18,683	75	8,594
39	COMMODITY COMPONENT	589	X589	16,039	52	36,960
40	CAPACITY COMPONENT	589	X589	0	0	0
				3,121	27	3,089

PROD & TRANS @ A&E - OTHERS @ SUM OF CLASS PEAK

TABLE 11
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				TOTAL DUQUESNE COMPANY		--BUSINESS SUBJECT TO-- FERC JURIS. PA. PUC JURIS.		TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICES CLASSES	TOTAL STREET AREA LIGHTING
1	590-SUPV & ENGINEERING	OUT	TH	AL	LOC					
2	CUSTOMER COMPONENT	90	90	90	90	942,074	242	941,832	478,411	395,677
3	COMMODITY COMPONENT	90	90	90	90	399,388	0	399,388	255,040	104,822
4	CAPACITY COMPONENT	90	90	90	90	0	0	0	0	0
5	591-STRUCTURES	91	91	91	91	542,686	235	542,451	223,382	291,655
6	CUSTOMER COMPONENT	91	91	91	91	568,798	311	568,487	277,365	291,655
7	COMMODITY COMPONENT	91	91	91	91	108,333	0	108,333	450	107,288
8	CAPACITY COMPONENT	91	91	91	91	0	0	0	0	0
9	592-STATION EQUIPMENT	92	92	92	92	458,432	311	458,121	177,523	275,469
10	CUSTOMER COMPONENT	92	92	92	92	1,822,131	1,004	1,821,127	873,543	1,048,223
11	COMMODITY COMPONENT	92	92	92	92	349,242	0	349,242	1,452	348,663
12	CAPACITY COMPONENT	92	92	92	92	0	0	0	0	0
13	593-OVERHEAD LINES	93	93	93	93	1,477,889	1,004	1,476,885	572,331	804,955
14	CUSTOMER COMPONENT	93	93	93	93	2,297,330	2,462	2,294,868	7,743,122	3,425,757
15	COMMODITY COMPONENT	93	93	93	93	5,801,583	0	5,801,583	7,633,813	445,191
16	CAPACITY COMPONENT	93	93	93	93	0	0	0	0	0
17	594-UNDERGROUND LINES	94	94	94	94	6,495,747	2,402	6,493,345	3,196,677	3,229,550
18	CUSTOMER COMPONENT	94	94	94	94	1,509,690	455	1,509,235	345,864	1,163,859
19	COMMODITY COMPONENT	94	94	94	94	251,835	0	251,835	57,454	185,214
20	CAPACITY COMPONENT	94	94	94	94	0	0	0	0	0
21	595-LINE TRANSFORMERS	95	95	95	95	1,257,855	455	1,257,400	277,630	972,645
22	CUSTOMER COMPONENT	95	95	95	95	396,271	0	396,271	164,175	204,442
23	COMMODITY COMPONENT	95	95	95	95	109,702	0	109,702	55,896	49,179
24	CAPACITY COMPONENT	95	95	95	95	0	0	0	0	0
25	596-ST. LIGHTING & SIGNAL	96	96	96	96	286,569	0	286,569	129,079	155,303
26	CUSTOMER COMPONENT	96	96	96	96	297,933	0	297,933	0	297,933
27	COMMODITY COMPONENT	96	96	96	96	0	0	0	0	0
28	CAPACITY COMPONENT	96	96	96	96	0	0	0	0	0
29	597-METERS	97	97	97	97	297,933	0	297,933	0	297,933
30	CUSTOMER COMPONENT	97	97	97	97	686,614	62	686,552	316,705	369,897
31	COMMODITY COMPONENT	97	97	97	97	686,614	62	686,552	0	686,552
32	CAPACITY COMPONENT	97	97	97	97	0	0	0	0	0
33	598-MISCELLANEOUS	98	98	98	98	910,714	252	910,462	393,844	465,464
34	CUSTOMER COMPONENT	98	98	98	98	326,552	4	326,547	163,803	117,264
35	COMMODITY COMPONENT	98	98	98	98	0	0	0	0	0
36	CAPACITY COMPONENT	98	98	98	98	584,162	247	583,915	230,041	348,208

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

			ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
1	590-SUPV & ENGINEERING	OUT	23,214	455,197	478,411	237,849	14,183	253,952
2	CUSTOMER COMPONENT	IN	10,458	244,589	255,047	64,234	3,482	67,776
3	COMMODITY COMPONENT	ALOC	0	0	0	0	0	0
4	CAPACITY COMPONENT		12,757	219,608	232,365	175,593	10,623	186,176
5	591-STRUCTURES		10,335	167,649	177,984	143,773	9,043	152,816
6	CUSTOMER COMPONENT		0	450	450	6,834	43	6,877
7	COMMODITY COMPONENT		0	0	0	0	0	0
8	CAPACITY COMPONENT		10,335	167,199	177,534	143,130	9,040	152,174
9	592-STATION EQUIPMENT		33,317	549,466	582,783	483,181	29,848	513,029
10	CUSTOMER COMPONENT		0	1,452	1,452	22,031	138	22,169
11	COMMODITY COMPONENT		0	0	0	0	0	0
12	CAPACITY COMPONENT		33,317	539,014	572,331	461,650	29,073	490,523
13	593-OVERHEAD LINES		368,155	7,362,035	7,730,190	2,772,021	188,864	2,411,526
14	CUSTOMER COMPONENT		106,722	4,346,791	4,453,513	424,230	28,284	444,464
15	COMMODITY COMPONENT		0	0	0	0	0	0
16	CAPACITY COMPONENT		181,433	3,015,244	3,196,677	2,350,692	148,718	2,491,402
17	594-UNDERGROUND LINES		18,124	312,861	330,985	498,425	34,843	533,268
18	CUSTOMER COMPONENT		2,366	55,088	57,454	168,076	14,640	169,314
19	COMMODITY COMPONENT		0	0	0	0	0	0
20	CAPACITY COMPONENT		15,757	261,873	277,630	343,251	28,102	363,353
21	595-LINE TRANSFORMERS		9,716	174,459	184,175	113,787	8,394	123,171
22	CUSTOMER COMPONENT		2,390	52,706	55,096	17,649	3,475	21,124
23	COMMODITY COMPONENT		0	0	0	0	0	0
24	CAPACITY COMPONENT		7,326	121,753	129,079	102,134	8,910	108,054
25	596-ST LIGHTING & SIGNAL		0	0	0	0	0	0
26	CUSTOMER COMPONENT		0	0	0	0	0	0
27	COMMODITY COMPONENT		0	0	0	0	0	0
28	CAPACITY COMPONENT		0	0	0	0	0	0
29	597-METERS		12,653	304,052	316,705	312,379	18,723	328,104
30	CUSTOMER COMPONENT		12,653	304,052	316,705	312,379	18,723	328,104
31	COMMODITY COMPONENT		0	0	0	0	0	0
32	CAPACITY COMPONENT		0	0	0	0	0	0
33	598-MISCELLANEOUS		19,217	373,927	393,844	246,263	15,573	261,836
34	CUSTOMER COMPONENT		6,746	157,057	163,803	56,122	4,890	60,212
35	COMMODITY COMPONENT		0	0	0	0	0	0
36	CAPACITY COMPONENT		13,171	216,870	230,041	190,140	11,483	201,623

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

					REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE	TOTAL GENERAL SERVICE
1	590-SUPV & ENGINEERING	OUT	IN	ALLOC					
2	CUSTOMER COMPONENT	590	X590	259000	85,080	10,994	96,074	45,651	395,677
3	COMMODITY COMPONENT	590	X590	259000	12,365	746	13,111	23,136	104,822
4	CAPACITY COMPONENT	590	X590	259000	0	0	0	0	0
5	591-STRUCTURES	591	X591	259000	72,715	10,247	82,963	22,514	291,655
6	CUSTOMER COMPONENT	591	X591	259000	104,248	10,987	115,235	122,222	443,655
7	COMMODITY COMPONENT	591	X591	259000	27,180	423	27,603	72,806	109,256
8	CAPACITY COMPONENT	591	X591	259000	0	0	0	0	0
9	592-STATION EQUIPMENT	592	X592	259000	77,067	10,564	87,631	35,679	275,460
0	CUSTOMER COMPONENT	592	X592	259000	336,072	35,419	371,491	329,573	1,318,333
1	COMMODITY COMPONENT	592	X592	259000	87,623	1,364	88,987	234,711	925,869
2	CAPACITY COMPONENT	592	X592	259000	0	0	0	0	0
3	593-OVERHEAD LINES	593	X593	259000	248,449	34,055	282,504	115,022	888,056
4	CUSTOMER COMPONENT	593	X593	259000	543,715	61,431	605,146	124,788	3,228,955
5	COMMODITY COMPONENT	593	X593	259000	676	27	702	0	445,191
6	CAPACITY COMPONENT	593	X593	259000	0	0	0	0	0
7	594-UNDERGROUND LINES	594	X594	259000	543,039	61,404	604,443	124,705	3,220,550
8	CUSTOMER COMPONENT	594	X594	259000	442,832	79,761	519,593	104,695	1,757,859
9	COMMODITY COMPONENT	594	X594	259000	13,714	1,055	14,769	527	1,186,214
0	CAPACITY COMPONENT	594	X594	259000	0	0	0	0	0
1	595-LINE TRANSFORMERS	595	X595	259000	429,118	75,706	504,825	104,468	972,645
2	CUSTOMER COMPONENT	595	X595	259000	57,535	10,744	68,279	7,022	204,482
3	COMMODITY COMPONENT	595	X595	259000	23,191	4,863	28,054	0	49,176
4	CAPACITY COMPONENT	595	X595	259000	0	0	0	0	0
5	596-ST LIGHTING & SIGNAL	596	X596	259000	34,344	5,881	40,224	7,022	156,303
6	CUSTOMER COMPONENT	596	X596	259000	0	0	0	0	0
7	COMMODITY COMPONENT	596	X596	259000	0	0	0	0	0
8	CAPACITY COMPONENT	596	X596	259000	0	0	0	0	0
9	597-METERS	597	X597	259000	29,267	4,943	34,200	7,535	369,847
0	CUSTOMER COMPONENT	597	X597	259000	29,267	4,943	34,200	7,535	369,847
1	COMMODITY COMPONENT	597	X597	259000	0	0	0	0	0
2	CAPACITY COMPONENT	597	X597	259000	0	0	0	0	0
3	598-MISCELLANEOUS	598	X598	259000	122,217	17,373	139,590	64,837	465,369
4	CUSTOMER COMPONENT	598	X598	259000	22,208	2,065	24,273	32,776	117,264
5	COMMODITY COMPONENT	598	X598	259000	0	0	0	0	0
6	CAPACITY COMPONENT	598	X598	259000	100,010	15,308	115,317	31,259	348,208

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 PRIME COMPONENTS

				-----STREET LIGHTING-----				
				INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
1	590-SUPV & ENGINEERING	OUT	IN	ALLOC				
2	CUSTOMER COMPONENT	590	590	590	15,321	479	49,633	1,293
3	COMMODITY COMPONENT	590	590	590	12,620	276	26,488	226
4	CAPACITY COMPONENT	590	590	590	0	0	0	0
5	591-STRUCTURES	591	591	591	2,701	203	23,145	1,067
6	CUSTOMER COMPONENT	591	591	591	2,876	31	2,457	92
7	COMMODITY COMPONENT	591	591	591	179	8	409	0
8	CAPACITY COMPONENT	591	591	591	0	0	0	0
9	592-STATION EQUIPMENT	592	592	592	2,698	23	2,048	92
10	CUSTOMER COMPONENT	592	592	592	9,273	101	1,920	296
11	COMMODITY COMPONENT	592	592	592	576	26	1,319	0
12	CAPACITY COMPONENT	592	592	592	0	0	0	0
13	593-OVERHEAD LINES	593	593	593	8,696	75	6,601	298
14	CUSTOMER COMPONENT	593	593	593	293,499	5,941	574,503	4,163
15	COMMODITY COMPONENT	593	593	593	258,218	5,634	540,009	4,618
16	CAPACITY COMPONENT	593	593	593	0	0	0	0
17	594-UNDERGROUND LINES	594	594	594	35,281	307	34,495	1,598
18	CUSTOMER COMPONENT	594	594	594	5,449	61	9,489	223
19	COMMODITY COMPONENT	594	594	594	2,587	31	6,285	80
20	CAPACITY COMPONENT	594	594	594	0	0	0	0
21	595-LINE TRANSFORMERS	595	595	595	3,359	27	3,204	143
22	CUSTOMER COMPONENT	595	595	595	445	4	6,700	133
23	COMMODITY COMPONENT	595	595	595	0	0	5,210	66
24	CAPACITY COMPONENT	595	595	595	0	0	0	0
25	596-ST LIGHTING & SIGNAL	596	596	596	445	4	1,498	67
26	CUSTOMER COMPONENT	596	596	596	0	2,449	282,424	13,060
27	COMMODITY COMPONENT	596	596	596	0	0	0	0
28	CAPACITY COMPONENT	596	596	596	0	0	0	0
29	597-METERS	597	597	597	0	2,449	282,424	13,060
30	CUSTOMER COMPONENT	597	597	597	0	0	0	0
31	COMMODITY COMPONENT	597	597	597	0	0	0	0
32	CAPACITY COMPONENT	597	597	597	0	0	0	0
33	598-MISCELLANEOUS	598	598	598	16,070	460	33,591	265
34	CUSTOMER COMPONENT	598	598	598	13,452	437	31,000	149
35	COMMODITY COMPONENT	598	598	598	0	0	0	0
36	CAPACITY COMPONENT	598	598	598	2,618	23	2,591	118

PA PUC 2 SUPP 51 WITH STA ROLLIN
FERC 2 PRESENT

PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

--BUSINESS SUBJECT TO--

				TOTAL DUQUESNE LIGHT COMPANY	FERC JURIS.	PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICES CLASSES	TOTAL STREET LIGHTING
1	RATE OF RETURN	OUT RYRT	IN ALLOC	0.00	0.00	0.00	0.00	0.00	0.00
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	0	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	6,709,511	0	6,709,511	0	6,709,511	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	296,996,177	4,001	296,992,176	148,977,628	148,994,548	41,363,793
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	57,924,358	1,081	57,923,277	38,963,252	15,261,025	3,696,326
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	0	0	0	0	0	0
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)	361,634,982	5,082	361,634,900	187,942,884	128,631,387	46,057,430
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	97,372,515	1,521	97,370,994	51,307,698	32,918,762	13,144,534
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)	8,258,226	294	8,257,932	4,614,639	2,135,791	1,507,501
10	TOTAL DEDUCTIONS FROM NET PLT	TDPN	(CUSTOMER)	31,811,224	485	31,810,739	16,364,416	18,488,323	2,156,823
11	RATE BASE	RB	(CUSTOMER)	241,514,469	3,369	241,511,099	124,888,067	87,359,643	29,224,849
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	74,139,975	2,121	74,137,854	49,865,533	21,209,938	3,862,343
13	TOTAL OTHER OPERATING REV	R02	(CUSTOMER)	1,307,894	7	1,307,887	838,250	469,638	31,550
14	TOTAL OPERATING REVENUES	R00	(CUSTOMER)	76,283,786	2,132	76,281,655	51,103,566	21,903,296	3,274,792
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)	0	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)	121,249	0	121,249	0	121,249	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)	16,023,183	528	16,022,655	9,007,508	5,758,478	1,244,669
18	TOTAL CUSTOMER ACCT. EXP.	E41	(CUSTOMER)	22,956,309	394	22,955,915	20,002,389	2,811,558	142,056
19	TOTAL CUST. SERVICE EXP.	E41A	(CUSTOMER)	1,486,201	11	1,486,190	879,635	578,789	29,766
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)	6,488,115	124	6,487,991	1,854,807	4,578,345	61,834
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)	16,311,218	589	16,310,629	10,998,842	4,889,722	650,066
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)	63,391,275	1,561	63,389,714	42,745,180	18,885,148	2,139,393
23	TOTAL DEPRECIATION EXPENSE	DEEXP	(CUSTOMER)	9,383,640	147	9,383,493	4,975,257	2,895,546	1,512,691
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	8,215,912	220	8,215,692	5,250,279	2,469,177	496,236
25	TOTAL OTHER MISC. EXPENSES	THEX	(CUSTOMER)	4,104,012	64	4,103,948	2,173,039	1,240,505	1,651,204
26	FEDERAL INCOME TAX	FEDRL	(CUSTOMER)	-8,369,014	90	-8,368,924	-2,292,854	-1,240,505	-1,221,516
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)	-2,207,229	27	-2,207,202	-1,159,554	-793,865	-333,836
28	RETURN	RETURN	(CUSTOMER)	0	0	0	0	0	0

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 PERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

				ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/CH	ALL ELECTRIC RATE GMH	TOTAL SMALL
1	RATE OF RETURN	OUT RTRT	IN ALLOC	0.00	0.00	0.00	0.00	0.00	0.00
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	0	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	0	0	0	112,636	0	112,636
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	6,135,643	142,041,985	148,177,628	51,042,857	3,719,876	54,762,734
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	2,081,846	36,881,436	38,963,282	9,312,195	579,621	9,891,816
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	226	4,928	5,154	1,985	118	1,783
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)	8,217,715	179,728,369	187,946,084	60,469,353	4,299,616	64,768,969
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	2,239,969	49,067,730	51,307,698	16,013,118	1,106,038	17,119,148
9	TOTAL ADDITIONS TO NET PLANT	IAMP	(CUSTOMER)	205,829	4,408,810	4,614,639	1,078,935	93,318	1,964,253
10	TOTAL DEDUCTIONS FROM NET PLANT	IDNP	(CUSTOMER)	714,106	15,550,312	16,264,418	5,095,653	361,433	5,447,086
11	RATE BASE	RB	(CUSTOMER)	5,469,471	119,419,137	124,888,607	41,231,525	2,935,471	44,166,996
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	2,767,847	47,927,686	49,695,533	13,389,193	829,961	14,219,155
13	TOTAL OTHER OPERATING REV	R02	(CUSTOMER)	38,054	798,196	836,250	125,211	8,521	133,732
14	TOTAL OPERATING REVENUES	R00	(CUSTOMER)	2,823,112	48,280,454	51,103,566	13,646,208	845,296	14,491,504
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)	0	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)	0	0	0	3,673,179	0	3,673,179
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)	367,831	8,641,677	9,009,508	2,678,142	280,356	3,070,397
18	TOTAL CUSTOMER ACCT. EXP.	E41	(CUSTOMER)	1,216,652	18,782,736	20,002,389	5,227,142	132,286	2,086,397
19	TOTAL SALES SERVICE EXP.	E41A	(CUSTOMER)	35,143	842,492	877,635	545,509	22,969	570,268
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)	182,782	1,672,022	1,854,804	1,420,718	167,527	1,588,245
21	TOTAL ADMIN. & GEN. EXPENSES	E400	(CUSTOMER)	181,724	10,417,118	10,598,842	1,420,718	167,527	1,588,245
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)	2,384,132	40,361,048	42,745,180	11,368,333	712,462	12,150,785
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)	224,258	4,750,999	4,975,257	1,500,188	103,729	1,603,910
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	275,799	4,974,680	5,250,479	1,464,353	90,006	1,554,359
25	TOTAL OTHER MISC. EXPENSES	TOEXP	(CUSTOMER)	91,771	2,073,290	2,165,061	544,290	38,888	583,178
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)	-175,106	-4,063,248	-4,238,354	-1,044,281	-68,889	-1,113,170
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)	-47,859	-1,111,695	-1,159,554	-379,155	-26,609	-405,764
28	RETURN	RETURN	(CUSTOMER)	0	0	0	0	0	0

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				-----GENERAL SERVICE MEDIUM-----			--GENERAL--	
				REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	SERVICE LARGE L	TOTAL GENERAL SERVICE
1	RATE OF RETURN	OUT RTRT	IN ALOC	0.00	0.00	0.00	0.00	0.00
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	0	0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	20,197,045	1,878,528	22,076,373	6,596,878	6,709,519
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	2,021,842	202,922	2,224,764	3,150,978	10,220,428
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	0	0	0	0	0
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)	22,220,299	2,081,537	24,301,836	39,568,682	128,631,307
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	5,591,852	562,638	6,154,490	9,645,132	32,918,762
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)	1,771,045	27,203	1,798,248	-2,719	2,135,793
10	TOTAL DEDUCTIONS FROM NET PLT	TDP	(CUSTOMER)	1,771,045	27,203	1,798,248	3,053,119	10,220,428
11	RATE BASE	RB	(CUSTOMER)	15,003,792	1,367,733	16,371,525	26,859,122	87,397,643
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	3,252,021	429,661	3,681,682	3,309,102	21,209,930
13	TOTAL OTHER OPERATING REV	R02	(CUSTOMER)	14,852	1,745	16,597	211,102	240,000
14	TOTAL OPERATING REVENUES	R00	(CUSTOMER)	3,313,239	434,782	3,748,021	3,663,971	21,903,296
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)	0	0	0	0	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)	723,129	63,305	786,434	1,119,955	5,121,249
18	TOTAL CUST. SERVICE EXP.	E41	(CUSTOMER)	106,563	11,339	117,902	7,254	2,011,558
19	TOTAL SALES EXPENSE	E41A	(CUSTOMER)	6,503	867	7,370	7,370	578,780
20	TOTAL ADMIN & GEN EXPENSES	E42	(CUSTOMER)	1,445,229	236,449	1,682,178	1,275,000	4,578,345
21	TOTAL OPERATION & MAINT. EXP	E400	(CUSTOMER)	538,451	55,732	594,183	721,992	4,069,722
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)	2,819,874	368,192	3,188,066	3,216,269	18,585,140
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)	488,962	52,047	541,009	750,626	2,895,546
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	342,554	37,274	379,829	534,989	2,469,177
25	TOTAL OTHER MISC. EXPENSES	THEXP	(CUSTOMER)	216,743	22,821	239,564	336,825	1,280,505
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)	-475,064	-42,358	-517,422	-902,083	-2,509,943
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)	-130,062	-11,577	-141,639	-246,462	-793,865
28	RETURN	RETURN	(CUSTOMER)	0	0	0	0	0

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

					STREET LIGHTING				
					INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
1	RATE OF RETURN	OUT RTRT	IN	ALLOC	0.00	0.00	0.00	0.00	0.00
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)		0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P13	(CUSTOMER)		0	0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)		12,234,845	397,839	28,193,928	135,392	491,789
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)		1,040,946	34,585	2,461,176	12,188	143,500
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)		13,276,156	432,437	30,655,948	147,584	545,384
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)						
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)		3,876,326	131,279	8,951,786	38,624	146,619
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)		449,361	20,280	1,026,835	-148	11,173
10	TOTAL DEDUCTIONS FROM NET PLT	TOMP	(CUSTOMER)		1,237,293	11,870	8,827,203	12,478	78,417
11	RATE BASE	RB	(CUSTOMER)		8,611,893	279,548	19,873,695	96,473	363,240
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)		857,846	25,584	1,956,264	12,731	209,958
13	TOTAL OTHER OPERATIONS REV	RO2	(CUSTOMER)		19,122	119	1,977,289	1,288	2,752
14	TOTAL OPERATING REVENUES	RO6	(CUSTOMER)		887,863	26,367	2,130,784	13,479	216,294
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)		0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)		0	0	0	0	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)		389,795	9,363	838,987	6,510	20,014
18	TOTAL CUSTOMER ACCT. EXP.	E41	(CUSTOMER)		55	26	51,277	220	88,242
19	TOTAL CUST. SERVICE EXP.	E41A	(CUSTOMER)		11	5	8,476	773	18,771
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)		27,417	183	21,881	895	8,178
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)		180,355	5,875	949,458	2,433	95,345
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)		577,634	15,350	1,337,149	11,688	178,180
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)		446,933	16,086	1,031,284	3,602	14,785
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)		110,365	3,351	357,774	1,849	22,898
25	TOTAL OTHER MISC. EXPENSES	TMEXP	(CUSTOMER)		192,333	6,887	443,909	1,543	6,451
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)		-361,647	-12,118	-632,491	-3,245	-11,615
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)		-98,837	-3,312	-227,518	-596	-3,175
28	RETURN	RETURN	(CUSTOMER)		0	0	0	0	0

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

			BASE RATE REVENUES						
			COST TO SERVE						
			TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS FERC JURIS.	SUBJECT TO-- PA PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING	
OUT	IN	ALLOC							
1	RATE OF RETURN	RTRT	0.00	0.00	0.00	0.00	0.00	0.00	
2	TOTAL REVENUES FROM SALES	REV	595,411,322	462,382	594,948,940	208,474,343	377,440,699	9,033,897	
3	TOTAL COST OF SERVICE	COST	595,411,322	462,382	594,948,940	208,474,343	377,440,699	9,033,897	
CUSTOMER RELATED COSTS									
4	TOTAL CUSTOMER COSTS	COSTC	73,131,501	2,109	73,129,392	48,905,297	21,071,475	3,152,619	
5	NUMBER OF CUSTOMERS	C10 C10	564,542	1	564,541	509,990	51,986	2,565	
6	\$ PER CUSTOMER PER MONTH	COSTCS	10.80	175.77	10.79	7.99	33.78	102.42	
ENERGY RELATED COSTS									
7	TOTAL ENERGY COSTS	COSTE	277,486,139	246,912	277,239,227	79,282,143	195,588,796	2,376,288	
8	MWH AT METER	E11 E11	10,946,400	10,000	10,936,400	3,044,300	7,882,100	90,000	
9	MILLS PER KWH	COSTEN	25.350	24.691	25.350	26.043	25.068	26.403	
DEMAND RELATED COSTS									
10	TOTAL DEMAND COSTS	COSTD	244,793,682	213,360	244,580,322	80,286,904	160,788,428	3,504,989	
11	ANN SUM OF MON. PEAK KW'S	DTOTAL DTOTAL	21,926,891	23,515	21,903,376	0	21,665,429	237,947	
12	\$ PER MAX KW PER MONTH	COSTDM	11.16	9.07	11.17	0.00	7.42	14.73	
13	MWH AT METER	E11A E11A	0.00	0.00	0.00	3,005,800.00	0.00	0.00	
14	MILLS PER KWH	COSTDE	0.000	0.000	0.000	44.385	0.000	0.000	

RUN# 0081

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

COST TO SERVE

-----RESIDENTIAL CLASS CUSTOMERS----- -----GENERAL SERVICE SMALL-----

				ALL ELECTRIC RM	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/CH	ALL ELECTRIC RATE GMH	TOTAL SMALL
	OUT	IN	ALLOC						
1	RATE OF RETURN	RTRT		0.00	0.00	0.00	0.00	0.00	0.00
2	TOTAL REVENUES FROM SALES	REV		15,482,282	192,992,061	208,474,343	141,646,401	12,696,775	154,343,176
3	TOTAL COST OF SERVICE	COST		15,482,282	192,992,061	208,474,343	141,646,401	12,696,775	154,343,176
CUSTOMER RELATED COSTS									
4	TOTAL CUSTOMER COSTS	COSTC		2,720,940	46,184,357	48,905,297	13,099,686	821,220	13,920,906
5	NUMBER OF CUSTOMERS	C10 C10		21,005	488,985	509,990	48,866	2,421	51,287
6	\$ PER CUSTOMER PER MONTH	COSTCS		10.79	7.87	7.99	22.34	28.27	22.62
ENERGY RELATED COSTS									
7	TOTAL ENERGY COSTS	COSTE		7,797,063	71,485,080	79,282,143	62,133,797	7,262,531	69,396,327
8	MWH AT METER	E11 E11		300,000	2,744,300	3,044,300	2,398,700	282,000	2,680,700
9	HILLS PER KWH	COSTEN		25.990	26.049	26.043	25.903	25.754	25.887
DEMAND RELATED COSTS									
10	TOTAL DEMAND COSTS	COSTD		4,964,279	75,322,624	80,286,904	66,412,919	4,613,824	71,025,943
11	ANN SUM OF MON. PEAK KW'S	DTOTAL DTOTAL		0	0	0	8,343,957	919,560	9,263,517
12	\$ PER MAX KW PER MONTH	COSTDM		0.00	0.00	0.00	7.96	5.02	7.67
13	MWH AT METER	E11A E11A		300,000.00	2,705,800.00	3,005,800.00	0.00	0.00	0.00
14	HILLS PER KWH	COSTDE		16.548	27.837	44.385	0.000	0.000	0.000

PA, PUC @ SUPP 51 WITH STA ROLLIN
 FERC @ PRESENT

 PROD & TRANS @ A&E - OTHERS. @ SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

			BASE RATE REVENUES		COST TO SERVE			
			-----GENERAL SERVICE MEDIUM-----		--GENERAL--			
			REGULAR RATE GL	ALL ELECTRIC RATE GLH	TOTAL MEDIUM	SERVICE LARGE RATE L	TOTAL GENERAL SERVICE	
	OUT	IN	ALLOC					
1	RATE OF RETURN	RTRT		0.00	0.00	0.00	0.00	0.00
2	TOTAL REVENUES FROM SALES	REV		112,590,505	16,886,694	129,477,199	93,620,324	377,440,699
3	TOTAL COST OF SERVICE	COST		112,590,505	16,886,694	129,477,199	93,620,324	377,440,699
CUSTOMER RELATED COSTS								
4	TOTAL CUSTOMER COSTS	COSTC		3,247,356	424,654	3,672,010	3,478,559	21,071,475
5	NUMBER OF CUSTOMERS	C10 C10		579	89	668	31	51,986
6	\$ PER CUSTOMER PER MONTH	COSTCS		467.38	397.62	458.09	9,350.97	33.78
ENERGY RELATED COSTS								
7	TOTAL ENERGY COSTS	COSTE		61,956,900	10,151,827	72,108,727	54,075,742	195,500,796
8	MWH AT METER	E11 E11		2,488,000	407,900	2,895,900	2,225,500	7,002,100
9	MILLS PER KWH	COSTEN		24.902	24.888	24.900	24.298	25.068
DEMAND RELATED COSTS								
10	TOTAL DEMAND COSTS	COSTD		47,386,249	6,310,213	53,696,462	36,066,024	160,788,428
11	ANN SUM OF MOM. PEAK KW'S	DTOTAL DTOTAL		6,278,964	817,942	7,096,906	5,305,006	21,665,429
12	\$ PER MAX KW PER MONTH	COSTDM		7.55	7.71	7.57	6.80	7.42
13	MWH AT METER	E11A E11A		0.00	0.00	0.00	0.00	0.00
14	MILLS PER KWH	COSTDE		0.000	0.000	0.000	0.000	0.000

RUN# 0081

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 PERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 COST TO SERVE

			INSIDE PITTSBURGH RATE SE	SERIES RATE SR	STREET LIGHTING OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
OUT	IN	ALLOC					
1	RATE OF RETURN	RTRT	0.00	0.00	0.00	0.00	0.00
2	TOTAL REVENUES FROM SALES	REV	3,597,638	50,362	4,691,278	132,541	562,077
3	TOTAL COST OF SERVICE	COST	3,597,638	50,362	4,691,278	132,541	562,077
CUSTOMER RELATED COSTS							
4	TOTAL CUSTOMER COSTS	COSTC	867,700	25,828	2,042,118	13,084	203,889
5	NUMBER OF CUSTOMERS	C10 C10	1	14	920	10	1,620
6	\$ PER CUSTOMER PER MONTH	COSTCS	72,308.32	153.74	184.97	109.04	18.49
ENERGY RELATED COSTS							
7	TOTAL ENERGY COSTS	COSTE	1,180,707	7,984	922,565	42,122	222,911
8	MWH AT METER	E11 E11	45,000	300	34,600	1,600	8,500
9	MILLS PER KWH	COSTEN	26.238	26.614	26.664	26.326	26.225
DEMAND RELATED COSTS							
10	TOTAL DEMAND COSTS	COSTD	1,549,232	16,550	1,726,596	77,336	135,277
11	ANNUAL SUM OF MON. PEAK KW'S	DTOTAL DTOTAL	125,299	907	95,715	4,301	11,725
12	\$ PER MAX KW PER MONTH	COSTDM	12.36	18.25	18.04	17.98	11.54
13	MWH AT METER	E11A E11A	0.00	0.00	0.00	0.00	0.00
14	MILLS PER KWH	COSTDE	0.000	0.000	0.000	0.000	0.000

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1980

RUN# 0001

ITEM NO. DIC DR-1C

			BASE RATE REVENUES			PRIME COMPONENTS					
			TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS FERC JURIS.	SUBJECT TO-- PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING			
1	RATE OF RETURN	OUT RTRT	IN	ALLOC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	RATE BASE	RD			3041,866,488	2,577,659	3039,288,829	1026,561,202	1957,985,808	54,741,739	
3	CUSTOMER COMPONENT	RD			241,514,469	3,369	241,511,099	124,888,687	87,447,443	23,223,624	
4	COMMODITY COMPONENT	RD			311,669,286	271,506	311,397,778	84,594,734	221,164,208	23,223,624	
5	CAPACITY COMPONENT	RD			2486,682,735	2,302,783	2484,379,952	812,077,863	1649,434,033	22,868,030	
6	RETURN	RETURN			0	0	0	0	0	0	
7	CUSTOMER COMPONENT	RETURN			0	0	0	0	0	0	
8	COMMODITY COMPONENT	RETURN			0	0	0	0	0	0	
9	CAPACITY COMPONENT	RETURN			0	0	0	0	0	0	
10	TOTAL OPERATION & MAINT. EXP	00			444,376,116	339,870	444,036,246	157,700,395	279,743,651	6,592,260	
11	CUSTOMER COMPONENT	00			63,394,275	1,563	63,392,712	22,745,180	14,508,144	3,126,244	
12	COMMODITY COMPONENT	00			255,038,540	227,382	254,811,158	73,849,014	119,747,840	3,126,244	
13	CAPACITY COMPONENT	00			125,954,301	110,927	125,843,374	42,059,201	61,491,931	3,126,244	
14	TOTAL DEPRECIATION EXPENSE	00			109,733,770	93,412	109,640,358	37,347,143	69,864,043	3,126,244	
15	CUSTOMER COMPONENT	DEPR			9,383,640	9,147	9,374,493	4,075,267	6,299,226	1,250,668	
16	COMMODITY COMPONENT	DEPR			11,023,622	9,736	11,013,886	3,148,114	6,765,772	1,250,668	
17	CAPACITY COMPONENT	DEPR			89,326,508	83,529	89,242,979	29,224,344	52,818,643	1,250,668	
18	TOTAL TAXES OTHER THAN INC.	TAX			89,326,508	83,529	89,242,979	29,224,344	52,818,643	1,250,668	
19	CUSTOMER COMPONENT	TAX			89,326,508	83,529	89,242,979	29,224,344	52,818,643	1,250,668	
20	COMMODITY COMPONENT	TAX			0	0	0	0	0	0	
21	CAPACITY COMPONENT	TAX			0	0	0	0	0	0	
22	TOTAL OTHER MISC. EXPENSES	00			55,764,024	34,988	55,729,036	17,700,000	38,029,036	1,250,668	
23	CUSTOMER COMPONENT	00			86,982,000	80,690	86,901,310	28,743,379	58,157,931	1,250,668	
24	COMMODITY COMPONENT	00			4,104,812	64	4,104,748	1,333,000	2,771,748	1,250,668	
25	CAPACITY COMPONENT	00			3,061,692	3,411	3,058,281	1,333,000	1,725,281	1,250,668	
26	FEDERAL INCOME TAX	DEPR			-91,015,494	-77,216	-90,938,278	-35,118,100	-55,820,178	-1,250,668	
27	CUSTOMER COMPONENT	DEPR			-91,015,494	-77,216	-90,938,278	-35,118,100	-55,820,178	-1,250,668	
28	COMMODITY COMPONENT	DEPR			-8,376,259	-68	-8,376,327	-2,222,222	-6,154,105	-1,250,668	
29	CAPACITY COMPONENT	DEPR			-8,444,567	-74,077	-8,518,644	-2,222,222	-6,296,422	-1,250,668	
30	PENNSYLVANIA INCOME TAX	NNA			-74,844,004	-68,442	-74,912,446	-22,222,222	-52,690,224	-1,250,668	
31	CUSTOMER COMPONENT	NNA			-24,081,701	-19,642	-24,101,343	-8,000,000	-16,101,343	-1,250,668	
32	COMMODITY COMPONENT	NNA			-2,289,209	-1,820	-2,291,029	-1,000,000	-1,291,029	-1,250,668	
33	CAPACITY COMPONENT	NNA			-1,179,004	-1,820	-1,180,824	-1,000,000	-1,180,824	-1,250,668	
34	TOTAL OTHER OPERATING REV	00			-12,614,483	-11,822	-12,626,305	-6,000,000	-16,626,305	-1,250,668	
35	CUSTOMER COMPONENT	00			12,614,483	11,822	12,626,305	6,000,000	16,626,305	1,250,668	
36	COMMODITY COMPONENT	00			0	0	0	0	0	0	
37	CAPACITY COMPONENT	00			0	0	0	0	0	0	
38	TOTAL REVENUES FROM SALES	00			592,418,222	462,382	592,980,604	208,304,744	377,675,860	11,250,668	
39	CUSTOMER COMPONENT	00			74,128,854	2,121	74,126,733	24,744,744	24,744,744	11,250,668	
40	COMMODITY COMPONENT	00			285,199,349	248,423	284,950,926	81,642,222	203,308,704	11,250,668	
41	CAPACITY COMPONENT	00			236,083,110	211,834	235,871,276	102,018,338	133,852,936	11,250,668	
42	WORKING CASH	MCASH			10,017,392	0	10,017,392	0	10,017,392	0	
43	CUSTOMER COMPONENT	MCASH			10,017,392	0	10,017,392	0	10,017,392	0	
44	COMMODITY COMPONENT	MCASH			0	0	0	0	0	0	
45	CAPACITY COMPONENT	MCASH			0	0	0	0	0	0	

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ABE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

				ALL ELECTRIC RM	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GR	ALL ELECTRIC RMH	TOTAL SMALL
1	RATE OF RETURN	OUT RTRT	IN	ALLOC	0.00	0.00	0.00	0.00	0.00
2	RATE BASE	RB			64,269,061	962,292,140	1026,561,202	708,786,962	57,596,651
3	CUSTOMER COMPONENT	RB			5,464,471	113,513,137	124,888,608	41,531,658	2,538,491
4	COMMODITY COMPONENT	RB			8,828,906	80,765,826	89,594,732	70,675,481	8,124,832
5	CAPACITY COMPONENT	RB			49,970,685	762,107,178	812,077,863	677,479,950	46,456,274
6	RETURN	RETURN			0	0	0	0	0
7	CUSTOMER COMPONENT	RETURN			0	0	0	0	0
8	COMMODITY COMPONENT	RETURN			0	0	0	0	0
9	CAPACITY COMPONENT	RETURN			0	0	0	0	0
10	TOTAL OPERATION & MAINT. EXP	E00			12,132,179	145,568,216	157,700,395	103,028,021	9,728,049
11	CUSTOMER COMPONENT	E00			2,384,132	40,361,048	42,745,180	11,388,422	1,152,422
12	COMMODITY COMPONENT	E00			7,175,612	65,720,402	72,896,014	46,996,543	4,558,080
13	CAPACITY COMPONENT	E00			2,572,436	39,486,766	42,059,201	28,645,054	2,356,517
14	TOTAL DEPRECIATION EXPENSE	DEPEXP			2,335,418	35,012,246	37,347,664	24,230,771	1,860,824
15	CUSTOMER COMPONENT	DEPEXP			2,224,230	4,750,949	6,975,179	1,500,180	1,033,229
16	COMMODITY COMPONENT	DEPEXP			310,230	2,837,864	3,148,094	2,462,325	287,000
17	CAPACITY COMPONENT	DEPEXP			1,800,930	27,023,431	28,824,344	20,266,226	1,660,793
18	TOTAL TAXES OTHER THAN INC.	TAXES			1,960,113	27,059,318	29,019,431	24,820,289	1,660,071
19	CUSTOMER COMPONENT	TAXES			275,788	4,975,283	5,251,071	4,461,345	300,004
20	COMMODITY COMPONENT	TAXES			586,191	5,363,794	5,949,985	4,671,345	547,002
21	CAPACITY COMPONENT	TAXES			1,098,134	16,720,241	17,828,357	14,687,699	1,511,166
22	TOTAL OTHER MISC. EXPENSES	THEXP			1,781,044	26,862,531	28,643,575	24,633,651	1,616,216
23	CUSTOMER COMPONENT	THEXP			97,771	2,075,268	2,173,039	1,588,988	46,633
24	COMMODITY COMPONENT	THEXP			108,627	994,322	1,102,949	862,375	100,887
25	CAPACITY COMPONENT	THEXP			1,574,577	23,792,941	25,367,518	21,112,715	1,368,788
26	FEDERAL INCOME TAX	FEDERL			-1,922,863	-29,723,441	-31,646,304	-21,806,413	-1,713,278
27	CUSTOMER COMPONENT	FEDERL			-175,438	-4,073,893	-4,249,331	-3,049,813	-227,412
28	COMMODITY COMPONENT	FEDERL			-245,307	-6,062,933	-6,308,236	-4,675,606	-322,005
29	CAPACITY COMPONENT	FEDERL			-1,502,117	-23,118,935	-24,621,169	-19,080,994	-1,385,865
30	PENNSYLVANIA INCOME TAX	PENNA			-505,317	-7,113,230	-7,618,547	-5,925,249	-451,118
31	CUSTOMER COMPONENT	PENNA			-47,948	-1,133,230	-1,181,178	-862,677	-66,829
32	COMMODITY COMPONENT	PENNA			-62,594	-530,626	-593,220	-472,600	-35,555
33	CAPACITY COMPONENT	PENNA			-394,774	-6,069,200	-6,463,926	-4,958,629	-384,711
34	TOTAL OTHER OPERATING REV	R02SUM	R02		238,272	4,543,600	4,781,872	3,008,111	206,238
35	CUSTOMER COMPONENT	R02SUM	R02		38,045	877,622	915,667	588,123	46,877
36	COMMODITY COMPONENT	R02SUM	R02		30,448	77,222	107,670	68,823	5,151
37	CAPACITY COMPONENT	R02SUM	R02		179,781	2,688,956	2,868,123	1,751,265	154,210
38	TOTAL REVENUES FROM SALES	REV			15,182,882	192,868,019	208,056,291	141,745,401	12,289,738
39	CUSTOMER COMPONENT	REV			2,167,845	24,087,838	26,255,683	14,348,792	1,223,872
40	COMMODITY COMPONENT	REV			7,982,277	77,700,324	85,682,601	54,248,863	4,511,821
41	CAPACITY COMPONENT	REV			4,732,463	5,299,930	10,032,384	7,655,746	635,045
42	WORKING CASH	WCASH	WCASH		295,583	5,962,770	6,258,353	2,581,067	216,998
43	CUSTOMER COMPONENT	WCASH	WCASH		56,871	1,624,245	1,681,116	1,408,977	124,667
44	COMMODITY COMPONENT	WCASH	WCASH		177,349	1,801,545	1,978,891	1,072,090	88,334
45	CAPACITY COMPONENT	WCASH	WCASH		61,363	941,915	1,003,277	826,425	66,212

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FAC 2 PRESENT

 PROD 1 TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

1	RATE OF RETURN	OUT	IN	ALLOC	REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE RATE L	TOTAL GENERAL SERVICE
	-----	RTRT			0.00	0.00	0.00	0.00	0.00
2	RATE BASE	RB			573,736,119	78,660,481	652,396,600	459,205,675	1957,985,068
3	CUSTOMER COMPONENT	RB			15,003,192	1,367,733	16,370,925	26,852,158	81,397,648
4	COMMODITY COMPONENT	RB			69,511,225	11,445,668	80,956,893	61,557,152	222,152,208
5	CAPACITY COMPONENT	RB			488,721,102	65,847,080	554,568,182	370,719,357	1649,434,039
6	RETURN	RETURN							
7	CUSTOMER COMPONENT	RETURN							
8	COMMODITY COMPONENT	RETURN							
9	CAPACITY COMPONENT	RETURN							
10	TOTAL OPERATION & MAINT. EXP	COO			83,278,405	12,848,095	96,127,300	70,866,286	279,743,651
11	CUSTOMER COMPONENT	COO			2,819,874	360,173	3,180,047	2,219,689	140,707,651
12	COMMODITY COMPONENT	COO			56,431,578	9,208,176	65,639,754	50,000,000	177,749,238
13	CAPACITY COMPONENT	COO			23,726,953	1,680,746	25,407,699	17,646,597	48,283,762
14	TOTAL DEPRECIATION EXPENSE	DEPEXP			20,667,647	2,782,327	23,450,000	16,458,402	68,863,048
15	CUSTOMER COMPONENT	DEPEXP			2,488,962	532,227	3,021,189	2,158,219	4,222,498
16	COMMODITY COMPONENT	DEPEXP			17,178,685	2,250,100	19,428,785	14,300,183	47,548,713
17	CAPACITY COMPONENT	DEPEXP			2,452,948	332,747	2,785,695	1,990,000	6,092,837
18	TOTAL TAXES OTHER THAN INC.	TAXES			17,416,227	2,332,143	19,748,370	14,233,328	58,716,707
19	CUSTOMER COMPONENT	TAXES			4,617,009	755,091	5,372,101	3,377,018	12,749,224
20	COMMODITY COMPONENT	TAXES			10,799,218	1,577,052	12,376,270	9,856,310	39,485,534
21	CAPACITY COMPONENT	TAXES			1,999,999	233,333	2,233,333	1,400,000	5,482,953
22	TOTAL OTHER MISC. EXPENSES	THEXP			16,723,206	2,241,090	18,964,296	13,333,333	55,988,629
23	CUSTOMER COMPONENT	THEXP			2,166,433	222,821	2,389,254	1,555,556	3,944,810
24	COMMODITY COMPONENT	THEXP			15,556,773	2,018,269	17,575,042	11,777,777	42,043,819
25	CAPACITY COMPONENT	THEXP			1,450,000	150,000	1,600,000	1,000,000	3,999,999
26	FEDERAL INCOME TAX	FEDERL			-17,000,573	-2,330,162	-19,330,735	-13,541,562	-58,202,729
27	CUSTOMER COMPONENT	FEDERL			-4,755,902	-622,351	-5,378,253	-3,400,000	-12,778,253
28	COMMODITY COMPONENT	FEDERL			-1,935,187	-322,350	-2,257,537	-1,400,000	-6,077,727
29	CAPACITY COMPONENT	FEDERL			-14,589,483	-1,985,461	-16,574,944	-10,141,562	-49,356,759
30	PENNSYLVANIA INCOME TAX	PENNA			-4,448,860	-609,937	-5,058,797	-3,652,107	-16,319,067
31	CUSTOMER COMPONENT	PENNA			-1,300,072	-181,586	-1,481,658	-1,000,000	-4,481,658
32	COMMODITY COMPONENT	PENNA			-1,500,197	-213,304	-1,713,501	-1,200,000	-6,513,501
33	CAPACITY COMPONENT	PENNA			-1,648,591	-216,047	-1,864,638	-1,452,107	-7,326,125
34	TOTAL OTHER OPERATING REV	RO2SUM	RO2		-1,745,447	-230,652	-1,976,099	-2,454,656	-17,901,184
35	CUSTOMER COMPONENT	RO2SUM	RO2		1,745,447	230,652	1,976,099	2,454,656	17,901,184
36	COMMODITY COMPONENT	RO2SUM	RO2						
37	CAPACITY COMPONENT	RO2SUM	RO2						
38	TOTAL REVENUES FROM SALES	REVEN			11,745,447	16,848,095	28,593,542	9,446,607	37,740,149
39	CUSTOMER COMPONENT	REVEN			2,819,874	360,173	3,180,047	2,219,689	140,707,651
40	COMMODITY COMPONENT	REVEN			56,431,578	9,208,176	65,639,754	50,000,000	177,749,238
41	CAPACITY COMPONENT	REVEN			23,726,953	1,680,746	25,407,699	17,646,597	48,283,762
42	WORKING CASH	WCASH	WCASH		2,037,718	314,903	2,352,621	1,736,450	6,834,775
43	CUSTOMER COMPONENT	WCASH	WCASH		67,718	8,782	76,500	50,000	244,420
44	COMMODITY COMPONENT	WCASH	WCASH		1,403,823	230,652	1,634,475	1,200,000	4,434,475
45	CAPACITY COMPONENT	WCASH	WCASH		565,877	75,903	641,780	419,392	1,943,903

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				INSIDE PITTSBURGH RATE SE	SERIES OUTSIDE RATE SR	STREET LIGHTING PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS	
1	RATE OF RETURN	OUT RTRT	IN	ALLOC	0.00	0.00	0.00	0.00	0.00
	RATE BASE	RB			21,710,560	388,401	30,197,423	563,646	1,001,711
	CUSTOMER COMPONENT	RB			8,611,892	279,548	19,873,695	98,473	363,240
	COMMODITY COMPONENT	RB			1,324,357	8,834	1,018,415	47,085	250,150
	CAPACITY COMPONENT	RB			11,774,310	100,019	9,305,313	420,087	1,268,321
	RETURN	RETURN			0	0	0	0	0
	CUSTOMER COMPONENT	RETURN			0	0	0	0	0
	COMMODITY COMPONENT	RETURN			0	0	0	0	0
	CAPACITY COMPONENT	RETURN			0	0	0	0	0
	TOTAL OPERATION & MAINT. EXP	EXP			2,644,727	33,081	3,362,459	103,522	447,676
	CUSTOMER COMPONENT	EXP			597,634	12,335	1,333,712	43,080	178,160
	COMMODITY COMPONENT	EXP			1,077,061	1,854	835,142	29,323	103,661
	CAPACITY COMPONENT	EXP			970,032	19,924	1,193,601	30,119	165,855
	TOTAL DEPRECIATION EXPENSE	DEPREXP			4,468,914	18,978	1,407,032	29,448	65,823
	CUSTOMER COMPONENT	DEPREXP			466,434	16,086	1,038,483	1,682	14,785
	COMMODITY COMPONENT	DEPREXP			46,632	3,106	332,779	1,653	8,789
	CAPACITY COMPONENT	DEPREXP			4,222,125	3,586	3,325,830	16,091	42,749
	TOTAL TAXES OTHER THAN INC.	TAXES			456,058	3,561	322,731	19,001	5,722
	CUSTOMER COMPONENT	TAXES			110,758	9,184	156,830	1,522	76,400
	COMMODITY COMPONENT	TAXES			84,583	3,551	77,731	1,833	42,827
	CAPACITY COMPONENT	TAXES			261,106	2,622	241,069	1,646	18,795
	TOTAL OTHER MISC. EXPENSES	THEXP			588,935	10,172	644,027	1,583	28,220
	CUSTOMER COMPONENT	THEXP			192,473	6,087	428,066	1,583	4,481
	COMMODITY COMPONENT	THEXP			16,803	6,087	428,066	1,583	8,481
	CAPACITY COMPONENT	THEXP			375,257	3,178	241,237	1,583	15,258
	FEDERAL INCOME TAX	FEDERL			-351,094	-1,250	-1,250	-13,200	-4,000
	CUSTOMER COMPONENT	FEDERL			-361,517	-12,175	-83,964	-1,200	-11,662
	COMMODITY COMPONENT	FEDERL			-34,859	-1,175	-18,150	-1,200	-3,126
	CAPACITY COMPONENT	FEDERL			-354,718	-2,600	-260,774	-13,200	-3,126
	PENNSYLVANIA INCOME TAX	PENNA			-200,712	-2,130	-801,777	-4,124	-13,200
	CUSTOMER COMPONENT	PENNA			-98,002	-3,111	-222,847	-2,826	-3,126
	COMMODITY COMPONENT	PENNA			-8,983	-244	-3,719	-2,826	-1,257
	CAPACITY COMPONENT	PENNA			-92,427	-715	-70,294	-3,249	-1,257
	TOTAL OTHER OPERATING REV	RO2SUM	RO2		50,867	684	130,242	1,249	17,620
	CUSTOMER COMPONENT	RO2SUM	RO2		19,122	416	64,014	1,249	4,434
	COMMODITY COMPONENT	RO2SUM	RO2		2,235	1	13,583	164	3,433
	CAPACITY COMPONENT	RO2SUM	RO2		31,520	267	48,983	1,836	10,753
	TOTAL REVENUES FROM SALES	REV			3,597,638	50,862	4,641,278	132,521	56,277
	CUSTOMER COMPONENT	REV			850,044	25,888	1,057,137	12,216	209,914
	COMMODITY COMPONENT	REV			1,197,714	8,145	985,610	48,227	332,173
	CAPACITY COMPONENT	REV			1,541,880	16,629	1,748,531	76,078	115,390
	WORKING CASH	WCASH	WCASH		64,015	813	80,921	2,502	10,854
	CUSTOMER COMPONENT	WCASH	WCASH		14,256	366	31,696	2,264	4,250
	COMMODITY COMPONENT	WCASH	WCASH		26,620	170	20,614	847	6,034
	CAPACITY COMPONENT	WCASH	WCASH		23,139	268	28,411	1,291	1,570

PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

TOTAL --BUSINESS SUBJECT TO--

DUQUESNE
LIGHT
COMPANY

FERC
JURIS.

PA. PUC
JURIS.

RESIDENTIAL
TOTAL
CLASS

**TOTAL
GENERAL
SERVICES
CLASSES**

TOTAL
STREET
LIGHTING

DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL
580-SUPV & ENGINEERING		1	863,499	863,499	580-SUPV & ENGINEERING		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499	863,499	COMMODITY COMPONENT		1	863,499	863,499
CAPACITY COMPONENT		1	863,499	863,499	CAPACITY COMPONENT		1	863,499	863,499
581-LOAD DISPATCHING		1	863,499	863,499	581-LOAD DISPATCHING		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499	863,499	COMMODITY COMPONENT		1	863,499	863,499
CAPACITY COMPONENT		1	863,499	863,499	CAPACITY COMPONENT		1	863,499	863,499
582-STATION EXPENSE		1	863,499	863,499	582-STATION EXPENSE		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499	863,499	COMMODITY COMPONENT		1	863,499	863,499
CAPACITY COMPONENT		1	863,499	863,499	CAPACITY COMPONENT		1	863,499	863,499
583-OVERHEAD EXPENSE		1	863,499	863,499	583-OVERHEAD EXPENSE		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499	863,499	COMMODITY COMPONENT		1	863,499	863,499
CAPACITY COMPONENT		1	863,499	863,499	CAPACITY COMPONENT		1	863,499	863,499
584-UNDERGROUND LINE EXP		1	863,499	863,499	584-UNDERGROUND LINE EXP		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499	863,499	COMMODITY COMPONENT		1	863,499	863,499
CAPACITY COMPONENT		1	863,499	863,499	CAPACITY COMPONENT		1	863,499	863,499
585-ST LIGHTING & SIGNAL		1	863,499	863,499	585-ST LIGHTING & SIGNAL		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499	863,499	COMMODITY COMPONENT		1	863,499	863,499
CAPACITY COMPONENT		1	863,499	863,499	CAPACITY COMPONENT		1	863,499	863,499
586-METER EXPENSE		1	863,499	863,499	586-METER EXPENSE		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499	863,499	COMMODITY COMPONENT		1	863,499	863,499
CAPACITY COMPONENT		1	863,499	863,499	CAPACITY COMPONENT		1	863,499	863,499
587-CUS INSTALL EXPENSE		1	863,499	863,499	587-CUS INSTALL EXPENSE		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499	863,499	COMMODITY COMPONENT		1	863,499	863,499
CAPACITY COMPONENT		1	863,499	863,499	CAPACITY COMPONENT		1	863,499	863,499
588-MISCELLANEOUS		1	863,499	863,499	588-MISCELLANEOUS		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499	863,499	COMMODITY COMPONENT		1	863,499	863,499
CAPACITY COMPONENT		1	863,499	863,499	CAPACITY COMPONENT		1	863,499	863,499
589-RENTS		1	863,499	863,499	589-RENTS		1	863,499	863,499
CUSTOMER COMPONENT		1	863,499	863,499	CUSTOMER COMPONENT		1	863,499	863,499
COMMODITY COMPONENT		1	863,499						

PA PUC 2 SUPP 51 WITH STA ROLLIN
FERC 2 PRESENT

PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUMR 0081

BASE RATE REVENUES

ITEM NO. DIC DR-1C

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RM	REGULAR RS	TOTAL RESIDENTIAL	REGULAR GS/CH	ALL ELECTRIC RATE CHH	TOTAL SMALL
580-SUPV & ENGINEERING	580	X580	25800	36,749	733,827	770,576	611,051	34,495	645,546
CUSTOMER COMPONENT	580	X580	25800	18,081	430,503	448,584	346,006	18,036	364,043
COMMODITY COMPONENT	580	X580	25800	0	0	0	0	0	0
CAPACITY COMPONENT	580	X580	25800	0	0	0	0	0	0
581-LOAD DISPATCHING	581	X581	0	18,668	303,324	321,993	265,044	16,457	281,503
CUSTOMER COMPONENT	581	X581	0	9,074	136,018	145,092	120,922	8,524	129,450
COMMODITY COMPONENT	581	X581	0	0	0	0	0	0	0
CAPACITY COMPONENT	581	X581	0	0	0	0	0	0	0
582-STATION EXPENSE	582	X582	0	9,074	136,018	145,092	120,922	8,524	129,450
CUSTOMER COMPONENT	582	X582	0	63,770	1,034,475	1,098,245	822,433	58,322	981,228
COMMODITY COMPONENT	582	X582	0	0	2,779	2,779	42,164	260	42,435
CAPACITY COMPONENT	582	X582	0	0	0	0	0	0	0
583-OVERHEAD LINE EXPENSE	583	X583	0	63,770	1,031,629	1,095,466	883,234	55,658	938,897
CUSTOMER COMPONENT	583	X583	0	42,499	849,852	892,351	520,329	38,842	581,310
COMMODITY COMPONENT	583	X583	0	21,555	501,781	523,336	48,972	2,336	51,310
CAPACITY COMPONENT	583	X583	0	0	0	0	0	0	0
584-UNDERGROUND LINE EXP	584	X584	0	20,944	348,071	369,015	271,357	16,243	287,600
CUSTOMER COMPONENT	584	X584	0	6,429	112,635	118,864	176,372	12,445	189,199
COMMODITY COMPONENT	584	X584	0	839	19,541	20,381	55,011	5,264	60,295
CAPACITY COMPONENT	584	X584	0	0	0	0	0	0	0
585-ST LIGHTING & SIGNAL	585	X585	0	5,590	92,890	98,480	121,761	7,131	128,892
CUSTOMER COMPONENT	585	X585	0	0	0	0	0	0	0
COMMODITY COMPONENT	585	X585	0	0	0	0	0	0	0
CAPACITY COMPONENT	585	X585	0	0	0	0	0	0	0
586-METER EXPENSE	586	X586	0	29,872	717,832	747,705	737,492	37,123	774,615
CUSTOMER COMPONENT	586	X586	0	29,872	717,832	747,705	737,492	37,123	774,615
COMMODITY COMPONENT	586	X586	0	0	0	0	0	0	0
CAPACITY COMPONENT	586	X586	0	0	0	0	0	0	0
587-CUS INSTALL EXPENSE	587	X587	0	45,727	1,098,828	1,144,555	1,128,923	58,827	1,185,750
CUSTOMER COMPONENT	587	X587	0	45,727	1,098,828	1,144,555	1,128,923	58,827	1,185,750
COMMODITY COMPONENT	587	X587	0	0	0	0	0	0	0
CAPACITY COMPONENT	587	X587	0	0	0	0	0	0	0
588-HV CELL AHEDUS	588	X588	0	66,068	1,240,357	1,306,425	816,891	51,658	868,530
CUSTOMER COMPONENT	588	X588	0	22,378	520,397	543,353	186,164	13,567	199,731
COMMODITY COMPONENT	588	X588	0	0	0	0	0	0	0
CAPACITY COMPONENT	588	X588	0	0	0	0	0	0	0
589-RENTS	589	X589	0	43,690	712,382	763,072	638,717	38,898	668,897
CUSTOMER COMPONENT	589	X589	0	23,923	445,253	469,299	272,810	18,667	312,177
COMMODITY COMPONENT	589	X589	0	8,043	187,253	195,299	46,913	4,896	71,789
CAPACITY COMPONENT	589	X589	0	0	0	0	0	0	0
590-RENTS	590	X590	0	15,703	258,566	274,270	226,698	13,691	240,388

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

--GENERAL--

REGULAR RATE GL	ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE	TOTAL GENERAL SERVICE
207,550	27,566	235,116	139,012	1,019,874
59,252	5,982	65,234	77,876	508,946
0	0	0	0	0
148,299	21,584	169,883	61,236	512,728
92,318	12,144	104,462	61,576	318,498
0	0	0	0	0
0	0	0	0	0
92,318	12,144	104,462	76,578	319,499
643,257	61,744	705,001	429,247	2,302,786
167,914	2,611	170,525	449,247	862,007
0	0	0	0	0
475,542	65,183	540,725	229,159	1,699,779
62,738	7,691	69,857	14,336	51,493
0	0	0	0	0
0	0	0	0	0
62,687	7,088	69,775	14,396	371,771
157,086	27,229	184,315	37,248	478,729
4,865	374	5,239	187	65,701
0	0	0	0	0
152,221	26,855	179,076	37,056	345,826
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
69,092	11,670	80,762	17,788	873,166
69,092	11,670	80,762	17,788	873,166
0	0	0	0	0
0	0	0	0	0
105,764	17,864	123,628	27,233	1,336,607
105,764	17,864	123,628	27,233	1,336,607
0	0	0	0	0
0	0	0	0	0
405,408	57,629	463,037	212,918	1,543,999
73,666	6,851	80,517	168,729	368,476
0	0	0	0	0
331,742	50,778	382,520	183,609	1,155,816
125,713	20,713	146,426	78,347	654,955
26,478	2,463	28,941	39,880	139,810
0	0	0	0	0
119,236	18,251	137,487	37,269	415,146

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0001

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

					STREET LIGHTING				
					-----OUTSIDE PITTSBURGH-----				
					INSIDE PITTSBURGH RATE SE	SERIES RATE SR	MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
1	580-SUPV & ENGINEERING	OUT	IN	ALLOC	31,746	423	38,714	934	882
2	CUSTOMER COMPONENT				9,670	267	21,388	134	416
3	COMMODITY COMPONENT				0	0	0	0	0
4	CAPACITY COMPONENT				0	0	0	0	0
5	581-LOAD DISPATCHING				22,076	156	17,326	758	462
6	CUSTOMER COMPONENT				2,198	19	1,671	75	232
7	COMMODITY COMPONENT				0	0	0	0	0
8	CAPACITY COMPONENT				0	0	0	0	0
9	582-STATION EXPENSE				2,198	19	1,671	75	232
10	CUSTOMER COMPONENT				17,749	133	18,158	566	1,551
11	COMMODITY COMPONENT				1,103	43	2,524	0	0
12	CAPACITY COMPONENT				0	0	0	0	0
13	583-OVERHEAD LINE EXPENSE				16,645	144	12,435	564	1,591
14	CUSTOMER COMPONENT				16,881	686	22,413	534	1,121
15	COMMODITY COMPONENT				23,808	650	62,337	134	1,682
16	CAPACITY COMPONENT				0	0	0	0	0
17	584-UNDERGROUND LINE EXP				4,073	36	3,982	178	518
18	CUSTOMER COMPONENT				2,109	21	3,166	28	283
19	COMMODITY COMPONENT				918	11	2,238	0	65
20	CAPACITY COMPONENT				0	0	0	0	0
21	585-ST. LIGHTING & SIGNAL				1,191	10	1,136	51	134
22	CUSTOMER COMPONENT				276,135	1,841	212,317	9,818	0
23	COMMODITY COMPONENT				0	0	0	0	0
24	CAPACITY COMPONENT				0	0	0	0	0
25	586-METER EXPENSE				276,135	1,841	212,317	9,818	0
26	CUSTOMER COMPONENT				0	0	0	0	0
27	COMMODITY COMPONENT				0	0	0	0	0
28	CAPACITY COMPONENT				0	0	0	0	0
29	587-CUS INSTALL EXPENSE				0	0	0	0	0
30	CUSTOMER COMPONENT				0	0	0	0	0
31	COMMODITY COMPONENT				0	0	0	0	0
32	CAPACITY COMPONENT				0	0	0	0	0
33	588-MISCELLANEOUS				53,306	1,526	111,424	879	2,550
34	CUSTOMER COMPONENT				74,623	1,451	102,829	494	1,465
35	COMMODITY COMPONENT				0	0	0	0	0
36	CAPACITY COMPONENT				0	0	0	0	0
37	589-RENTS				8,683	75	8,594	385	1,004
38	CUSTOMER COMPONENT				19,160	549	40,049	318	818
39	COMMODITY COMPONENT				16,039	522	36,960	177	527
40	CAPACITY COMPONENT				0	0	0	0	0
					3,121	27	3,089	138	398

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICES CLASSES	TOTAL STREET LIGHTING
1	590-SUPV & ENGINEERING	OUT	IN	ALLOD					
2	CUSTOMER COMPONENT	590	590	259,000	942,074	242	941,832	478,411	325,677
3	COMMODITY COMPONENT	590	590	459,000	399,388		399,381	255,040	184,822
4	CAPACITY COMPONENT	590	590	459,000					
5	591-STRUCTURES	591	591	566,765	542,686	235	542,461	223,362	291,482
6	CUSTOMER COMPONENT	591	591	108,333	566,765	311	566,424	177,783	186,729
7	COMMODITY COMPONENT	591	591		108,333		108,333	450	107,280
8	CAPACITY COMPONENT	591	591						
9	592-STATION EQUIPMENT	592	592	450,432	450,432	311	450,121	177,531	275,462
10	CUSTOMER COMPONENT	592	592	1,827,121	1,827,121	1,004	1,828,222	573,782	345,222
11	COMMODITY COMPONENT	592	592	349,242			349,242	1,482	345,862
12	CAPACITY COMPONENT	592	592						
13	593-OVERHEAD LINES	593	593	1,477,889	1,477,889	1,004	1,476,889	572,331	888,925
14	CUSTOMER COMPONENT	593	593	5,801,583	5,801,583	2,402	5,804,228	7,546,330	3,882,741
15	COMMODITY COMPONENT	593	593				5,801,583	4,533,513	445,191
16	CAPACITY COMPONENT	593	593						
17	594-UNDERGROUND LINES	594	594	1,495,749	1,495,749	2,402	1,493,349	3,196,677	3,229,550
18	CUSTOMER COMPONENT	594	594	1,209,690	1,209,690	455	1,209,332	3,338,884	1,185,214
19	COMMODITY COMPONENT	594	594	251,835			251,835	57,454	185,214
20	CAPACITY COMPONENT	594	594						
21	595-LINE TRANSFORMERS	595	595	1,257,855	1,257,855	455	1,257,400	277,630	972,646
22	CUSTOMER COMPONENT	595	595	1,896,271	1,896,271		1,896,176	184,176	204,482
23	COMMODITY COMPONENT	595	595	109,902	109,902		109,702	55,096	49,175
24	CAPACITY COMPONENT	595	595						
25	596-ST LIGHTING & SIGNAL	596	596	286,569	286,569		286,569	129,079	155,303
26	CUSTOMER COMPONENT	596	596	297,933	297,933		297,933		297,933
27	COMMODITY COMPONENT	596	596						
28	CAPACITY COMPONENT	596	596						
29	597-METERS	597	597	297,933	297,933		297,933		297,933
30	CUSTOMER COMPONENT	597	597	686,614	686,614	62	686,552	316,785	369,847
31	COMMODITY COMPONENT	597	597						
32	CAPACITY COMPONENT	597	597						
33	598-MISCELLANEOUS	598	598	910,714	910,714	252	910,462	393,843	465,462
34	CUSTOMER COMPONENT	598	598	326,552	326,552	4	326,547	163,803	117,264
35	COMMODITY COMPONENT	598	598						
36	CAPACITY COMPONENT	598	598						
				P30	584,162	247	583,915	238,041	348,200
				P30					5,674

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RS/CH	ELECTRIC RH/CH	TOTAL SMALL
1 590-SUPV & ENGINEERING	25,400	25,400	25,400	23,214	455,197	478,411	239,849	14,104	253,953
2 CUSTOMER COMPONENT	0	0	0	10,458	274,589	285,047	24,294	3,482	27,776
3 COMMODITY COMPONENT	0	0	0	0	0	0	0	0	0
4 CAPACITY COMPONENT	0	0	0	0	0	0	0	0	0
5 591-STRUCTURES	12,757	12,757	12,757	12,757	210,608	223,365	175,554	10,622	186,177
6 CUSTOMER COMPONENT	0	0	0	10,535	167,649	177,884	149,853	9,089	158,039
7 COMMODITY COMPONENT	0	0	0	0	450	450	6,854	43	6,897
8 CAPACITY COMPONENT	0	0	0	0	0	0	0	0	0
9 592-STATION EQUIPMENT	10,335	10,335	10,335	10,335	167,199	177,534	143,139	9,020	152,159
10 CUSTOMER COMPONENT	33,317	33,317	33,317	33,317	540,466	573,783	443,281	29,318	552,604
11 COMMODITY COMPONENT	0	0	0	0	1,452	1,452	22,031	139	22,170
12 CAPACITY COMPONENT	0	0	0	0	0	0	0	0	0
13 593-OVERHEAD LINES	33,317	33,317	33,317	33,317	539,014	572,331	461,450	29,079	490,529
14 CUSTOMER COMPONENT	368,155	368,155	368,155	368,155	7,362,035	7,730,190	2,774,421	160,864	2,433,490
15 COMMODITY COMPONENT	186,722	186,722	186,722	186,722	4,346,791	4,533,513	424,230	20,256	2,422,469
16 CAPACITY COMPONENT	0	0	0	0	0	0	0	0	0
17 594-UNDERGROUND LINES	181,433	181,433	181,433	181,433	3,015,244	3,196,677	2,350,692	140,710	2,491,402
18 CUSTOMER COMPONENT	18,124	18,124	18,124	18,124	316,861	335,084	498,329	34,643	233,375
19 COMMODITY COMPONENT	2,366	2,366	2,366	2,366	55,088	57,454	155,076	14,640	169,516
20 CAPACITY COMPONENT	0	0	0	0	0	0	0	0	0
21 595-LINE TRANSFORMERS	15,757	15,757	15,757	15,757	261,873	277,630	343,251	20,102	363,353
22 CUSTOMER COMPONENT	0	0	0	0	174,459	184,175	114,987	4,324	129,181
23 COMMODITY COMPONENT	2,390	2,390	2,390	2,390	52,706	55,090	17,649	3,475	21,125
24 CAPACITY COMPONENT	0	0	0	0	0	0	0	0	0
25 596-ST LIGHTING & SIGNAL	7,326	7,326	7,326	7,326	121,753	129,079	102,130	5,914	108,056
26 CUSTOMER COMPONENT	0	0	0	0	0	0	0	0	0
27 COMMODITY COMPONENT	0	0	0	0	0	0	0	0	0
28 CAPACITY COMPONENT	0	0	0	0	0	0	0	0	0
29 597-METERS	12,653	12,653	12,653	12,653	304,052	316,705	312,379	15,724	328,104
30 CUSTOMER COMPONENT	0	0	0	0	0	0	0	0	0
31 COMMODITY COMPONENT	0	0	0	0	0	0	0	0	0
32 CAPACITY COMPONENT	0	0	0	0	0	0	0	0	0
33 598-MISCELLANEOUS	19,917	19,917	19,917	19,917	373,927	393,844	246,263	15,573	261,836
34 CUSTOMER COMPONENT	6,746	6,746	6,746	6,746	157,657	163,803	56,122	4,898	60,212
35 COMMODITY COMPONENT	0	0	0	0	0	0	0	0	0
36 CAPACITY COMPONENT	13,171	13,171	13,171	13,171	216,870	230,041	190,140	11,483	201,623

PA, PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD 1 TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

--GENERAL SERVICE

REGULAR RATE GL	ALL ELECTRIC RATE GLH	TOTAL MEDIUM	GENERAL SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
85,080	10,994	96,074	45,651	395,677
12,365	13,111	25,476	23,135	104,022
72,715	10,247	82,963	22,516	291,655
104,548	10,987	115,535	108,485	362,456
27,180	423	27,603	72,806	107,286
77,867	10,564	88,431	35,679	275,469
336,072	35,419	371,492	349,633	1,333,423
87,623	1,364	88,987	234,711	345,869
248,449	34,055	282,504	115,022	888,055
543,715	61,431	605,146	124,705	3,665,941
676	27	702	0	445,191
543,039	61,404	604,443	124,705	7,228,550
442,832	76,761	519,593	104,995	1,157,859
13,714	1,055	14,769	627	186,214
429,118	75,706	504,825	184,468	972,646
57,535	10,744	68,279	7,022	204,982
23,191	4,863	28,054	0	49,179
34,344	5,881	40,225	7,022	155,303
29,265	4,243	33,508	7,532	369,847
29,265	4,243	33,508	7,532	369,847
122,217	17,372	139,589	64,933	465,462
22,208	2,063	24,271	32,776	117,267
100,010	15,308	115,317	31,259	348,208

1 590-SUPV & ENGINEERING OUT IN ALLOC
 2 CUSTOMER COMPONENT
 3 COMMODITY COMPONENT
 4 CAPACITY COMPONENT
 5 591-STRUCTURES
 6 CUSTOMER COMPONENT
 7 COMMODITY COMPONENT
 8 CAPACITY COMPONENT
 9 592-STATION EQUIPMENT
 10 CUSTOMER COMPONENT
 11 COMMODITY COMPONENT
 12 CAPACITY COMPONENT
 13 593-OVERHEAD LINES
 14 CUSTOMER COMPONENT
 15 COMMODITY COMPONENT
 16 CAPACITY COMPONENT
 17 594-UNDERGROUND LINES
 18 CUSTOMER COMPONENT
 19 COMMODITY COMPONENT
 20 CAPACITY COMPONENT
 21 595-LINE TRANSFORMERS
 22 CUSTOMER COMPONENT
 23 COMMODITY COMPONENT
 24 CAPACITY COMPONENT
 25 596-SIGNAL LIGHTING & SIGNAL
 26 CUSTOMER COMPONENT
 27 COMMODITY COMPONENT
 28 CAPACITY COMPONENT
 29 597-METERS
 30 CUSTOMER COMPONENT
 31 COMMODITY COMPONENT
 32 CAPACITY COMPONENT
 33 598-MISCELLANEOUS
 34 CUSTOMER COMPONENT
 35 COMMODITY COMPONENT
 36 CAPACITY COMPONENT

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

					STREET LIGHTING				
					INSIDE PITTSBURGH	SERIES	OUTSIDE PITTSBURGH	HIGHWAY	TRAFFIC
					RATE	RATE	RATE	RATE	SIGNALS
					SE	SR	SM	SH	
1	590-SUPV & ENGINEERING	OUT	IM	ALLOC	15,321	479	49,633	1,293	1,018
2	CUSTOMER COMPONENT	590	X590	25,900	12,620	276	26,488	226	782
3	COMMODITY COMPONENT	590	X590	25,900	0	0	0	0	0
4	CAPACITY COMPONENT	590	X590	25,900	0	0	0	0	0
5	591-STRUCTURES	401	X591	2,701	2,876	203	23,145	1,067	316
6	CUSTOMER COMPONENT	401	X591	2,701	179	31	2,457	92	258
7	COMMODITY COMPONENT	401	X591	2,701	0	0	0	0	0
8	CAPACITY COMPONENT	401	X591	2,701	0	0	0	0	0
9	592-STATION EQUIPMENT	402	X592	2,698	9,273	101	2,048	92	258
10	CUSTOMER COMPONENT	402	X592	2,698	576	26	1,319	296	831
11	COMMODITY COMPONENT	402	X592	2,698	0	0	0	0	0
12	CAPACITY COMPONENT	402	X592	2,698	0	0	0	0	0
13	593-OVERHEAD LINES	403	X593	8,696	293,499	75	6,601	298	831
14	CUSTOMER COMPONENT	403	X593	8,696	258,218	5,941	574,503	4,163	18,898
15	COMMODITY COMPONENT	403	X593	8,696	0	5,634	540,009	4,618	14,461
16	CAPACITY COMPONENT	403	X593	8,696	0	0	0	0	0
17	594-UNDERGROUND LINES	404	X594	35,281	5,946	307	34,495	1,548	4,482
18	CUSTOMER COMPONENT	404	X594	35,281	2,587	31	6,285	223	572
19	COMMODITY COMPONENT	404	X594	35,281	0	0	0	0	0
20	CAPACITY COMPONENT	404	X594	35,281	0	0	0	0	0
21	595-LINE TRANSFORMERS	405	X595	3,359	445	29	3,204	143	398
22	CUSTOMER COMPONENT	405	X595	3,359	0	4	6,700	133	343
23	COMMODITY COMPONENT	405	X595	3,359	0	0	5,210	66	151
24	CAPACITY COMPONENT	405	X595	3,359	0	0	0	0	0
25	596-STREET LIGHTING & SIGNAL	406	X596	445	0	0	1,490	67	181
26	CUSTOMER COMPONENT	406	X596	445	0	2,449	282,424	13,060	0
27	COMMODITY COMPONENT	406	X596	445	0	0	0	0	0
28	CAPACITY COMPONENT	406	X596	445	0	0	0	0	0
29	597-METERS	407	X597	0	0	2,449	282,424	13,060	0
30	CUSTOMER COMPONENT	407	X597	0	0	0	0	0	0
31	COMMODITY COMPONENT	407	X597	0	0	0	0	0	0
32	CAPACITY COMPONENT	407	X597	0	0	0	0	0	0
33	598-MISCELLANEOUS	408	X598	16,070	0	460	33,591	262	766
34	CUSTOMER COMPONENT	408	X598	13,452	0	437	31,000	149	442
35	COMMODITY COMPONENT	408	X598	13,452	0	0	0	0	0
36	CAPACITY COMPONENT	408	X598	13,452	0	0	0	0	0
					2,618	23	2,591	118	327

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

				TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS SUBJECT TO-- FERC JURIS.	PA. PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET LIGHTING
1	RATE OF RETURN	OUT RTRT	IN ALLOC	0.00	0.00	0.00	0.00	0.00	0.00
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)	0	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)	6,709,511	0	6,709,511	0	6,709,511	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)	296,996,177	4,001	296,992,176	148,977,628	108,658,755	41,363,793
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)	57,924,338	1,081	57,923,257	38,963,682	18,267,579	3,692,546
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)	9,956	0	9,956	5,714	5,241	1,240
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)	361,639,982	5,082	361,634,900	187,946,084	128,631,387	45,057,437
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)	97,372,515	1,521	97,370,994	51,307,698	32,918,762	13,144,534
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)	8,258,226	294	8,257,932	4,614,639	2,135,791	1,507,501
10	TOTAL DEDUCTIONS FROM NET PLT	TBNP	(CUSTOMER)	31,011,224	465	31,010,759	16,364,416	10,450,772	4,196,248
11	RATE BASE	RB	(CUSTOMER)	241,514,469	3,369	241,511,099	124,888,687	87,397,643	29,224,849
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)	74,128,854	2,121	74,126,734	49,855,189	21,286,135	3,063,418
13	TOTAL OTHER OPERATING REV	R02	(CUSTOMER)	1,387,646	7	1,387,640	835,978	580,087	91,275
14	TOTAL OPERATING REVENUES	R00	(CUSTOMER)	76,272,641	2,132	76,270,509	51,093,148	21,901,538	3,275,831
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)	0	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)	121,249	0	121,249	0	121,249	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)	16,023,183	528	16,022,655	9,009,508	5,758,478	1,264,669
18	TOTAL CUSTOMER ACCT. EXP.	E41	(CUSTOMER)	22,956,309	304	22,956,005	20,002,389	2,611,558	142,056
19	TOTAL CUST. SERVICE EXP.	E41A	(CUSTOMER)	1,486,201	11	1,486,190	878,636	678,789	27,769
20	TOTAL SALES EXPENSE	E43	(CUSTOMER)	6,488,115	128	6,487,986	1,854,807	4,570,346	64,634
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)	16,316,218	589	16,315,629	10,998,842	4,666,722	650,069
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)	63,391,275	1,561	63,389,714	42,745,188	18,505,148	2,139,393
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)	9,383,640	147	9,383,493	4,975,257	2,895,546	1,512,491
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)	8,215,689	220	8,215,469	5,259,876	2,369,141	426,257
25	TOTAL OTHER MISC. EXPENSES	THEXP	(CUSTOMER)	4,104,812	64	4,104,748	2,173,937	1,880,505	651,204
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)	-8,376,259	20	-8,376,239	-4,647,348	-2,206,130	-1,220,691
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)	-2,269,209	27	-2,269,236	-1,161,377	-794,191	-333,667
28	RETURN	RETURN	(CUSTOMER)	0	0	0	0	0	0

PA. PUC 2 SUPP 51 WITH STA ROLLIN
 PERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

		OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GMH	TOTAL SMALL
1	RATE OF RETURN	RTRT			0.00	0.00	0.00	0.00	0.00	0.00
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)		0	0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)		0	0	0	112,630	0	112,630
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)		6,135,643	142,841,985	148,977,628	51,092,857	3,719,870	54,812,727
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)		2,081,846	36,881,436	38,963,282	9,312,195	579,621	9,891,816
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)		226	4,948	5,174	1,065	118	1,183
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)		8,217,715	179,728,369	187,946,084	60,469,353	4,299,616	64,768,969
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)		2,239,969	49,067,730	51,307,698	16,013,110	1,106,030	17,119,140
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)		205,829	4,408,810	4,614,639	1,470,935	93,318	1,564,253
10	TOT DEDUCTIONS FROM NET PLT	TOMP	(CUSTOMER)		714,106	15,650,312	16,364,418	5,095,653	351,433	5,447,085
11	RATE BASE	RB	(CUSTOMER)		5,469,471	119,419,137	124,888,607	41,231,525	2,935,471	44,166,996
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)		2,767,342	47,087,838	49,855,180	13,386,175	829,476	14,215,651
13	TOTAL OTHER OPERATING REV	R02	(CUSTOMER)		38,043	797,935	835,978	145,142	9,649	154,791
14	TOTAL OPERATING REVENUES	R00	(CUSTOMER)		2,822,607	48,270,542	51,093,148	13,643,162	845,211	14,480,393
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)		0	0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)		0	0	0	1,794	0	1,794
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)		367,831	8,641,677	9,009,508	3,670,268	280,352	3,950,820
18	TOTAL CUSTOMER ACCT. EXP.	E41	(CUSTOMER)		1,218,624	18,785,736	20,004,360	2,527,148	139,256	2,666,397
19	TOTAL CUST. SERVICE EXP.	E41A	(CUSTOMER)		35,142	844,459	879,601	257,892	26,431	284,323
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)		182,782	1,672,025	1,854,807	1,450,718	157,627	1,608,345
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)		581,724	10,417,118	10,998,842	1,172,118	477,744	1,650,462
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)		2,384,132	40,361,048	42,745,180	11,368,333	712,452	12,100,785
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)		224,258	4,750,999	4,975,257	1,500,180	103,729	1,603,910
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)		275,780	4,974,263	5,250,042	1,464,293	98,004	1,562,297
25	TOTAL OTHER MISC. EXPENSES	THERP	(CUSTOMER)		97,771	2,073,268	2,171,039	254,875	48,250	303,125
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)		-175,435	-2,073,268	-2,248,703	-384,122	-49,212	-433,314
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)		-47,948	-1,113,424	-1,161,372	-374,670	-26,224	-398,594
28	RETURN	RETURN	(CUSTOMER)		0	0	0	0	0	0

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1968

RUN# 0081

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

-----GENERAL SERVICE MEDIUM-----

---GENERAL---

				REGULAR RATE GL	ALL ELECTRIC RATE GLH	TOTAL MEDIUM	---GENERAL--- SERVICE LARGE RATE L	TOTAL GENERAL SERVICE
1	RATE OF RETURN	OUT RTAT	IN	ALLOC	0.00	0.00	0.00	0.00
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)		0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)		0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)		20,197,845	1,878,528	22,076,373	6,596,875
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)		2,021,842	202,952	2,224,794	29,811,648
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)		612	57	669	3,150,869
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)		22,220,299	2,081,537	24,301,836	39,568,582
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)		5,591,852	562,638	6,154,490	9,645,132
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)		147,045	27,203	174,249	-2,710
10	TOTAL DEDUCTIONS FROM NET PLT	TDNP	(CUSTOMER)		1,771,700	178,370	1,950,070	3,053,617
11	RATE BASE	RB	(CUSTOMER)		15,003,792	1,367,733	16,371,525	26,889,122
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)		3,251,965	429,609	3,681,574	3,319,511
13	TOTAL OTHER OPERATING REV	RO2	(CUSTOMER)		14,851	1,745	16,596	211,687
14	TOTAL OPERATING REVENUES	RO0	(CUSTOMER)		3,313,184	434,730	3,747,914	3,665,223
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)		0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)		0	0	0	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)		723,129	63,305	786,434	119,455
18	TOTAL CUSTOMER ACCT. EXP.	E41	(CUSTOMER)		106,263	11,339	117,602	1,051,424
19	TOTAL SALES SERVICE EXP.	E42A	(CUSTOMER)		6,203	267	6,470	7,259
20	TOTAL ADMIN & GEN EXPENSES	E42	(CUSTOMER)		1,442,227	236,449	1,682,176	359
21	TOTAL OPERATION & MAINT. EXP	E400	(CUSTOMER)		538,451	55,632	594,083	1,275,800
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)		2,819,874	368,192	3,188,066	721,992
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)		488,962	52,047	541,009	3,216,289
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)		342,553	37,273	379,827	18,548,148
25	TOTAL OTHER MISC. EXPENSES	TOEXP	(CUSTOMER)		216,723	32,821	249,544	535,818
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)		-475,602	-45,551	-521,153	535,818
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)		-130,072	-11,560	-141,632	-339,827
28	RETURN	RETURN	(CUSTOMER)		0	0	0	-2,200,120

PA, PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 11
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

PRIME COMPONENTS

					STREET LIGHTING				
					INSIDE PITTSBURGH RATE SE	SERIES RATE SR	OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
1	RATE OF RETURN	OUT RTRT	IN	ALLOC	0.00	0.00	0.00	0.00	0.00
2	TOTAL PRODUCTION PLANT	P10	(CUSTOMER)		0	0	0	0	0
3	TOTAL TRANSMISSION PLANT	P15	(CUSTOMER)		0	0	0	0	0
4	TOTAL DISTRIBUTION PLANT	P30	(CUSTOMER)		12,234,845	397,839	28,193,928	135,392	401,789
5	TOTAL GENERAL PLANT	P40	(CUSTOMER)		1,040,946	34,566	2,461,176	12,168	143,500
6	301-302 INTANGIBLE PLANT	P3013	(CUSTOMER)		12	12	844	4	15
7	ELECTRIC PLANT IN SERVICE	P00	(CUSTOMER)		13,276,156	432,437	30,655,948	147,564	545,304
8	TOTAL RESERVES FOR DEPREC.	RD	(CUSTOMER)		3,876,326	131,279	8,951,786	38,624	146,519
9	TOTAL ADDITIONS TO NET PLANT	TAMP	(CUSTOMER)		449,361	20,280	1,026,835	-148	11,173
10	TOTAL DEDUCTIONS FROM NET PLT	T0NP	(CUSTOMER)		1,217,294	41,890	2,857,303	12,340	48,117
11	RATE BASE	RB	(CUSTOMER)		8,611,893	279,548	19,873,695	96,473	363,240
12	TOTAL REVENUES FROM SALES	REV	(CUSTOMER)		858,044	25,588	1,957,137	12,735	209,914
13	TOTAL OTHER OPERATING REV	R02	(CUSTOMER)		19,122	416	60,014	389	3,634
14	TOTAL OPERATING REVENUES	R00	(CUSTOMER)		888,057	26,372	2,131,670	13,483	216,258
15	TOTAL PRODUCTION EXPENSE	E100	(CUSTOMER)		0	0	0	0	0
16	TOTAL TRANSMISSION EXPENSE	E200	(CUSTOMER)		0	0	0	0	0
17	TOTAL DISTRIBUTION EXPENSE	E300	(CUSTOMER)		389,795	9,363	838,987	6,510	20,014
18	TOTAL CUSTOMER ACCT. EXP	E41	(CUSTOMER)		55	606	51,277	829	89,572
19	TOTAL CUST. SERVICE EXP.	E41A	(CUSTOMER)		11	124	9,246	173	18,171
20	TOTAL SALES EXPENSE	E42	(CUSTOMER)		27,417	183	21,081	875	5,179
21	TOTAL ADMIN & GEN EXPENSES	E400	(CUSTOMER)		180,355	5,975	419,458	2,933	45,295
22	TOTAL OPERATION & MAINT. EXP	E00	(CUSTOMER)		597,634	15,350	1,337,149	11,080	178,180
23	TOTAL DEPRECIATION EXPENSE	DEPEXP	(CUSTOMER)		446,933	16,086	1,031,284	3,602	14,785
24	TOTAL TAXES OTHER THAN INC.	TAXES	(CUSTOMER)		110,369	3,361	357,791	1,822	22,827
25	TOTAL OTHER MISC. EXPENSES	T0EXP	(CUSTOMER)		19,217	16,887	433,878	1,583	8,461
26	FEDERAL INCOME TAX	FEDERL	(CUSTOMER)		-361,517	-12,115	-433,878	-3,282	-1,463
27	PENNSYLVANIA INCOME TAX	PENNA	(CUSTOMER)		-98,802	-3,311	-227,377	-996	-3,182
28	RETURN	RETURN	(CUSTOMER)		0	0	0	0	0

PA, PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 ARE - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

RUN# 0081

			BASE RATE REVENUES			ITEM NO. DIC DR-1C		
			COST TO SERVE					
			TOTAL DUQUESNE LIGHT COMPANY	--BUSINESS FERC JURIS.	SUBJECT TO-- PA, PUC JURIS.	TOTAL RESIDENTIAL CLASS	TOTAL GENERAL SERVICE CLASSES	TOTAL STREET & AREA LIGHTING
	OUT	IN	ALLOC					
1 RATE OF RETURN	RTRT			0.00	0.00	0.00	0.00	0.00
2 TOTAL REVENUES FROM SALES	REV			595,411,322	462,382	594,948,940	208,474,343	377,440,699
3 TOTAL COST OF SERVICE	COST			595,411,322	462,382	594,948,940	208,474,343	377,440,699
CUSTOMER RELATED COSTS								
4 TOTAL CUSTOMER COSTS	COSTC			73,122,302	2,109	73,120,193	48,896,865	21,069,916
5 NUMBER OF CUSTOMERS	C10	C10		564,542	1	564,541	509,990	51,986
6 \$ PER CUSTOMER PER MONTH	COSTCS			10.79	175.77	10.79	7.99	33.77
ENERGY RELATED COSTS								
7 TOTAL ENERGY COSTS	COSTE			277,411,529	246,912	277,164,617	79,260,582	195,528,576
8 MWH AT METER	E11	E11		10,946,400	10,000	10,936,400	3,044,300	7,802,100
9 MILLS PER KWH	COSTEN			25.343	24.691	25.343	26.036	25.061
DEMAND RELATED COSTS								
10 TOTAL DEMAND COSTS	COSTD			244,877,491	213,360	244,664,131	80,316,896	160,842,207
11 ANN SUM OF MON. PEAK KW'S	DTOTAL	DTOTAL		21,926,891	23,515	21,903,376	0	21,665,429
12 \$ PER MAX KW PER MONTH	COSTDM			11.17	9.07	11.17	0.00	7.42
13 MWH AT METER	E11A	E11A		0.00	0.00	0.00	3,005,800.00	0.00
14 MILLS PER KWH	COSTDE			0.000	0.000	0.000	44.402	0.000

RUN# 0081

PA. PUC 2 SUPP 51 WITH STA ROLLIN
FERC 2 PRESENT

PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
DUQUESNE LIGHT COMPANY
COST OF SERVICE STUDY
FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES

COST TO SERVE

-----RESIDENTIAL CLASS CUSTOMERS----- GENERAL SERVICE SMALL-----

	OUT	IN	ALLOC	ALL ELECTRIC RH	REGULAR RS	TOTAL RESIDENTIAL	REGULAR RATE GS/GH	ALL ELECTRIC RATE GHH	TOTAL SMALL
1 RATE OF RETURN	RTRT			0.00	0.00	0.00	0.00	0.00	0.00
2 TOTAL REVENUES FROM SALES	REV			15,482,282	192,992,061	208,474,343	141,646,401	12,696,775	154,343,176
3 TOTAL COST OF SERVICE	COST			15,482,282	192,992,061	208,474,343	141,646,401	12,696,775	154,343,176
CUSTOMER RELATED COSTS									
4 TOTAL CUSTOMER COSTS	COSTC			2,720,522	46,176,342	48,896,865	13,097,260	821,150	13,918,410
5 NUMBER OF CUSTOMERS	C10	C10		21,005	488,985	509,990	48,866	2,421	51,287
6 \$ PER CUSTOMER PER MONTH	COSTCS			10.79	7.87	7.99	22.34	28.26	22.62
ENERGY RELATED COSTS									
7 TOTAL ENERGY COSTS	COSTE			7,795,381	71,465,202	79,260,582	62,114,251	7,260,718	69,374,969
8 MWH AT METER	E11	E11		300,000	2,744,300	3,044,300	2,398,700	282,000	2,680,700
9 MILLS PER KWH	COSTEN			25.985	26.041	26.036	25.895	25.747	25.879
DEMAND RELATED COSTS									
10 TOTAL DEMAND COSTS	COSTD			4,966,379	75,350,517	80,316,896	66,434,891	4,614,906	71,049,797
11 ANN SUM OF MON. PEAK KW'S	DTOTAL	DTOTAL		0	0	0	8,343,957	919,560	9,263,517
12 \$ PER MAX KW PER MONTH	COSTDM			0.00	0.00	0.00	7.96	5.02	7.67
13 MWH AT METER	E11A	E11A		300,000.00	2,705,800.00	3,005,800.00	0.00	0.00	0.00
14 MILLS PER KWH	COSTDE			16.555	27.848	44.402	0.000	0.000	0.000

PA PUC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

			BASE RATE REVENUES		COST TO SERVE			
			-----GENERAL SERVICE MEDIUM-----		--GENERAL--			
			REGULAR	ELECTRIC	TOTAL	GENERAL	TOTAL	
			RATE	RATE	MEDIUM	SERVICE	GENERAL	
			GL	GLH		LARGE	SERVICE	
						RATE		
						L		
	OUT	IN	ALLOC					
1	RATE OF RETURN	RTRT		0.00	0.00	0.00	0.00	0.00
2	TOTAL REVENUES FROM SALES	REV		112,590,505	16,886,694	129,477,199	93,620,324	377,440,699
3	TOTAL COST OF SERVICE	COST		112,590,505	16,886,694	129,477,199	93,620,324	377,440,699
CUSTOMER RELATED COSTS								
4	TOTAL CUSTOMER COSTS	COSTC		3,247,307	424,611	3,671,918	3,479,588	21,069,916
5	NUMBER OF CUSTOMERS	C10 C10		579	89	668	31	51,986
6	\$ PER CUSTOMER PER MONTH	COSTCS		467.37	397.58	458.07	9,353.73	33.77
ENERGY RELATED COSTS								
7	TOTAL ENERGY COSTS	COSTE		61,940,378	10,149,433	72,089,811	54,063,796	195,528,576
8	MWH AT METER	E11 E11		2,488,000	407,900	2,895,900	2,225,500	7,802,100
9	MILLS PER KWH	COSTEN		24.896	24.882	24.894	24.293	25.061
DEMAND RELATED COSTS								
10	TOTAL DEMAND COSTS	COSTD		47,402,820	6,312,650	53,715,470	36,076,941	160,842,287
11	ANNUAL SUM OF MON. PEAK KW'S	DTOTAL DTOTAL		6,278,964	817,942	7,096,906	5,305,006	21,665,429
12	\$ PER MAX KW PER MONTH	COSTDM		7.55	7.72	7.57	6.80	7.42
13	MWH AT METER	E11A E11A		0.00	0.00	0.00	0.00	0.00
14	MILLS PER KWH	COSTDE		0.000	0.000	0.000	0.000	0.000

PA. PVC 2 SUPP 51 WITH STA ROLLIN
 FERC 2 PRESENT

 PROD & TRANS 2 A&E - OTHERS 2 SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

ITEM NO. DIC DR-1C

BASE RATE REVENUES
 COST TO SERVE

			INSIDE PITTSBURGH RATE SE	SERIES RATE SR	STREET LIGHTING OUTSIDE PITTSBURGH MULTIPLE RATE SM	HIGHWAY RATE SH	TRAFFIC SIGNALS
	OUT	IN	ALLOC				
1	RATE OF RETURN	RTRT		0.00	0.00	0.00	0.00
2	TOTAL REVENUES FROM SALES	REV		3,597,638	50,362	4,691,278	132,541
3	TOTAL COST OF SERVICE	COST		3,597,638	50,362	4,691,278	132,541
CUSTOMER RELATED COSTS							
4	TOTAL CUSTOMER COSTS	COSTC		867,669	25,832	2,042,768	13,087
5	NUMBER OF CUSTOMERS	C10 C10		1	14	920	10
6	\$ PER CUSTOMER PER MONTH	COSTCS		72,322.45	153.76	185.03	109.06
ENERGY RELATED COSTS							
7	TOTAL ENERGY COSTS	COSTE		1,180,416	7,982	922,090	42,112
8	MMH AT METER	E11 E11		45,000	300	34,600	1,600
9	MILLS PER KWH	COSTEN		26.231	26.605	26.650	26.320
DEMAND RELATED COSTS							
10	TOTAL DEMAND COSTS	COSTD		1,549,352	16,548	1,726,420	77,342
11	ANN SUM OF MON. PEAK KW'S	DTOTAL DTOTAL		125,299	907	95,715	4,301
12	\$ PER MAX KW PER MONTH	COSTDM		12.37	18.25	18.04	17.98
13	MMH AT METER	E11A E11A		0.00	0.00	0.00	0.00
14	MILLS PER KWH	COSTDE		0.000	0.000	0.000	0.000

PA, PUC & SUPP 51 WITH STA ROLLIN
 FERC & PRESENT

 PROD & TRANS & A&E - OTHERS & SUM OF CLASS PEAK

TABLE 10
 DUQUESNE LIGHT COMPANY
 COST OF SERVICE STUDY
 FOR CALENDAR YEAR ENDING MARCH 31, 1988

BASE RATE REVENUES

ITEM NO. DIC DR-1C

COST TO SERVE

TOTAL
 DUQUESNE
 LIGHT
 COMPANY

--BUSINESS SUBJECT TO--

FERC
 JURIS.

PA, PUC
 JURIS.

TOTAL
 RESIDENTIAL
 CLASS

TOTAL
 GENERAL
 SERVICE
 CLASSES

TOTAL
 STREET
 & AREA
 LIGHTING

OUT IN ALLOC

DUQUESNE LIGHT COMPANY

I. Cost of Service

6. Provide the analysis used to develop the class demands relied in on the preparation of the demand allocators for the class cost-of-service study. Indicate classes that are (or nearly are) 100% recorded by time-of-use. For other classes, provide an explanation of the method used to estimate class loads and supporting work papers.

Response:

The following is an overview of current load research methodology and analysis used to develop the class demands for the cost of service study.

As detailed below, approximately 750 load/demand recorders provide electrical load data on 15 minute intervals. The information is stored on electronic memory and retrieved either manually or by telecommunication means. All load research is conducted on the total energy requirements of metered facilities. No end-use studies are being conducted.

The following paragraphs highlight the number of load recorders and give a brief description on the methodology used to determine both the contribution to the system peak and the group peak for each rate class.

The majority of the load research information is obtained from the Schlumberger/Sangamo ST-33 translator and data management system. Other data sources are internal company reports and company billing information.

Residential

The system peak and the group peak demands for the Rate RS - Residential Service are obtained by expanding a stratified sample of about 182 meters separated into five strata.

The class and system peak data obtained for the RS customers are also used to calculate the preliminary peaks for rate RH - Residential Service Heating and RA - Residential Add-On Heat Pump customers. Beginning with the 1995 load study, RA and RH demands are based on the RS customer class load profile data and on data from the EPRI Simplified Program for Residential Energy (ESPRE) model.

Special Customers

All three (100%) of the rate HVPS - High Voltage Power Service customers' billing meters provide interval load data for load research.

Commercial and Industrial

The rate GM - General Service Medium class and system peaks are calculated by expanding a stratified sample with five strata. This sample consists of approximately 132 interval demand meters.

The rate GS -General Service Small Class loads are preliminary determined by using the monthly kWh's from internal company reports and applying the same load factor as the rate GM class for the month.

Five rate GMH - General Service Medium Heat customers are interval demand metered. The load factor of the metered accounts are used to calculate the preliminary demand of the approximately 3,372 rate GMH customers.

Two hundred seventy-eight (278) of the approximately 639 rate GL -General Service Large customers use interval recording meters for billing purposes which also serve as load research meters. Class and system peak loads are preliminary determined by applying load factors of the sample to the total class energy sales.

Forty two of the total 107 rate GLH -General Service Large Heating customers, are interval demand metered for billing and provide load research data used in determining the system and class peak loads. Sample load factors and total class energy sales are used to preliminary determine the class and system peaks.

All 26 (100%) of the rate L - Large Power Service interval demand billing meters are utilized for load research purposes.

General Considerations.

All class loads are disaggregated into several voltage level categories based on the supply voltages used by a particular class of customer. The voltage levels are classified as follows: secondary, primary, subtransmission transformed, subtransmission untransformed, transmission transformed and transmission untransformed.

Peak loads determined by sample expansions are at the customer meter level. Loss factors determined for each voltage level are applied to the meter level loads to determine loads at the generation level.

Traditionally, load research was conducted to determine only annual coincident peak, class peak and energy data.

In order to determine monthly coincident peak and class peak demands, and to provide hourly load profiles for the pilot program the following methodology was implemented. After the

annual kilowatt hours are determined at the generation level, the sum of the 8,784 sample hourly demands are ratioed to the annual kilowatt hour sales at the generation level for each rate class. The 100 % metered classes HVPS and rate L, Pitcairn, and the street, highway, and architectural lighting, and municipal traffic signals are held constant and the balance of the customer classes are prorated to match the annual system load profile. The results of this process are reported as the coincident and maximum class peak demands.

The attached work sheets are as follows:

Worksheet Name	Description
96SUMMRY.XLS	Summary of customers, annual revenue, annual Mwh, annual kW series, monthly Mwh, and kW measured during peak month.
CLD0896.XLS	Worksheet used for preliminary estimates of General Service Coincident Peak, and Noncoincident (Class Max) demands using load factors.
RS96AUG.XLS	An example of a monthly worksheet used for preliminary estimates for Rate Classes RS, RA, and RH contribution to system peak and class peaks.
GM96AUG.XLS	An example of a monthly worksheet used for preliminary estimates for Rate Class GM and as the basis for Rate GS demands.
GSLOAD96.XLS	Uses the Rate GM load factors to preliminary estimate the Rate GS Coincident and class peaks
96LOSSTY.XLS	Uses the latest Line Loss Study, the preliminary estimates of Coincident Peak Demands, and the annual Mwh consumption to determine loss factors.
RS96.XLS	An example of a worksheet using the 8,784 hourly sample data to calculate the load profile at generation level for the base year.
1996SYLD.XLS	Worksheet used to determine the hourly contribution of each rate class to the system load.
199612CP.XLS	Worksheet used to determine the 12 monthly coincident peaks, each rate class contribution to the system peak, and a 12 month CP average.
1996CLMX.XLS	Worksheet used to determine the 12 monthly noncoincident (class) peaks, the average of the 12 NCPs, and the maximum of the yearly class peaks.

Cost of Service Study 1996
Summary

SUMMARY

Classification		Total No. of Cust.	Ann Rev	Ann MWH	DTOTAL Ann KW Series	Months MWH	***** KW-Meas
FERC JURIS.-Pitcairn	1	1	857,283	12,808	27,531	12,560	2,793
Residential							
All Electric-Sec	6	22,815	25,788,406	309,038			
Add-on Heat Pump		2,834	3,349,885	33,848			
Regular-Sec	7	496,925	374,878,804	2,977,268			
Total Residential		522,574	404,017,095	3,320,154			
HVPS -Trans-Untrans	16	3	49,601,005	1,201,824	1,770,166	93,168	147,038
Street Lighting							
City	18	1	3,093,842	28,618	78,191		
Outside-Series(AL)	19	2	1,323	13	36		
-Multiple	20	709	12,258,677	31,448	85,923		
-Hwy Light	21	14	165,787	837	2,287		
-Traf Ligs	22	1,690	1,615,290	11,639	31,801		
Total Street Light		2,416	17,134,919	72,555	198,238		
General Service							
GMH-Secondary	30	3,130	20,300,584	238,778	911,352	17,813	60,400
-Network	31	173	1,941,899	23,324	73,973	1,903	5,772
-Sub-Trans.	32	69	4,828,450	66,154	174,390	4,740	14,833
Total GMH		3,372	27,070,933	328,256	1,159,715	24,456	81,005
GLH-Secondary	33	10	1,295,711	21,072	45,699	1,804	1,996
-Network	34	8	5,963,719	92,074	218,269	7,493	17,058
-Sub-Trans	35	86	21,095,995	331,897	666,011	28,104	58,393
-Sub-Untrans	36	3	749,203	10,177	28,770	1,482	4,236
Total GLH		107	29,104,628	455,220	958,749	38,883	81,683
GS/GM-Secondary	37	50,263	235,885,973	2,191,484	8,215,161	188,721	657,519
-Network	38	928	11,605,703	124,044	351,693	12,343	33,475
-Sub-Trans	39	390	26,304,935	297,501	795,348	26,761	72,492
-Sub-Untrans	40	9	754,273	8,118	24,275	642	2,186
-Trans-Trans	41	1	109	0	0	0	0
-Trans-Untrans	42	1	8,072	0	0	0	0
Total GS/GM		51,592	274,559,065	2,621,147	9,386,477	228,467	765,672
GL-Secondary	43	99	19,022,265	254,985	671,297	22,944	38,444
-Network	44	78	32,160,775	457,852	1,082,343	44,479	102,450
-Sub-Trans	45	437	134,808,372	1,950,670	4,249,129	180,518	391,104
-Sub-Untrans	46	19	8,693,748	127,356	305,014	11,019	26,462
-Trans-Trans	47	6	5,868,970	94,024	179,506	7,477	14,958
-Trans-Untrans	48	0	0	0	0	0	0
Total GL		639	200,554,130	2,884,887	6,487,289	266,437	573,418
L-Network	49	3	7,160,306	111,076	246,005	10,399	23,059
-Sub-Trans	50	12	38,637,651	699,183	1,227,238	62,758	108,358
-Sub-Untrans	51	4	12,761,546	199,726	466,561	18,096	42,615
-Trans-Trans	52	2	4,568,727	107,372	163,936	10,195	13,919
-Trans-Untrans	53	5	19,225,268	392,117	594,033	33,145	50,111
Total L		26	82,353,498	1,509,474	2,697,773	134,593	238,062
Total General Service		55,739	663,243,259	9,000,808	22,460,169	786,004	1,886,878
Inc. HVPS							
Total		580,730	1,085,252,556	12,406,325	22,685,938	798,564	1,889,671

GENERAL SERVICE CLASS LOAD STUDY
1996 METERED LOAD DATA
AT SYSTEM PEAK AUGUST 7, 1996 @ 1500 HR

GENERAL SERVICE CLASS LOAD STUDY
1996 CLASS LOAD DATA

	Number of Cust.	Monthly Energy (MWHRS)	Class NCP (KW)	Class CP (KW)	Class L F.		(Actual) Number of Cust.	(Actual) Monthly Energy (MWHRS)	Class CP (KW)
Rate GS/GM						Rate GS/GM			
Secondary		Based on stratified sample data & GS worksheet				Secondary	50,263	188,721	581,890
Network			Group pk	System pk		Network	928	12,343	37,261
Sub.-Trans.		Rate GM	737,234	689,692		Sub.-Trans.	390	26,761	80,786
Sub.-Untrans.		Rate GS	13,021	12,182		Sub.-Untrans.	9	642	1,938
Trans.-Trans.						Trans.-Trans.	1	0	0
Trans.-Untrans.						Trans.-Untrans.	1	0	0
TOTAL		247,789	750,255	701,874		TOTAL	51,592	228,467	701,874
Rate GL						Rate GL			
Secondary	7	1,894	4,045	2,966	85.8	Secondary	99	22,944	35,930
Network	46	33,648	76,951	67,867	66.6	Network	78	44,479	89,713
Sub.-Trans.	202	128,982	267,997	216,597	80.0	Sub.-Trans.	437	180,518	303,140
Sub.-Untrans.	17	10,846	25,648	16,906	86.2	Sub.-Untrans.	19	11,019	17,176
Trans.-Trans.	6	7,477	14,958	12,219	82.2	Trans.-Trans.	6	7,477	12,219
Trans.-Untrans.						Trans.-Untrans.	0	0	0
TOTAL	278	182,847	389,599	316,555	77.6	TOTAL	639	266,437	458,178
Rate L						Rate L			
Network	3	10,399	23,059	21,877	63.9	Network	3	10,399	21,877
Sub.-Trans.	12	62,758	108,358	100,346	84.1	Sub.-Trans.	12	62,758	100,346
Sub.-Untrans.	4	18,096	42,615	39,570	61.5	Sub.-Untrans.	4	18,096	39,570
Trans.-Trans.	2	10,195	13,919	11,580	118.3	Trans.-Trans.	2	10,195	11,580
Trans.-Untrans.	5	33,145	50,111	44,178	100.8	Trans.-Untrans.	5	33,145	44,178
TOTAL	26	134,593	238,062	217,551	83.2	TOTAL	26	134,593	217,551
Rate GMH						Rate GMH			
Secondary					63.7	Secondary	3,130	17,813	37,592
Network					63.7	Network	173	1,903	4,016
Sub.-Trans.	5	435	1,160	918	63.7	Sub.-Trans.	69	4,740	10,003
TOTAL	5	435	1,160	918	63.7	TOTAL	3,372	24,456	51,611
Rate GLH						Rate GLH			
Secondary	1	131	370	328	53.7	Secondary	10	1,804	4,517
Network	4	4,378	10,188	9,566	61.5	Network	8	7,493	16,372
Sub.-Trans.	35	16,394	34,309	26,775	82.3	Sub.-Trans.	86	28,104	45,900
Sub.-Untrans.	2	1,246	3,516	2,702	62.0	Sub.-Untrans.	3	1,482	3,214
TOTAL	42	22,149	48,383	39,371	75.6	TOTAL	107	38,883	70,003
Rate HVPS						Rate HVPS			
Trans.-Untrans.	3	93,168	147,038	182,967	68.4	Trans.-Untrans.	3	93,168	182,967
Total General Service	354	680,981	1,574,497	1,459,236	62.7	Total General Service	55,739	786,004	1,682,184

Workpaper to calculate Group Peaks
for rates GL,GMH,GLH, & GS/GM

Rate GL						Rate GL					
Secondary	7	1,894	4,045	3,072	82.9	Secondary	99	22,944	37,214		
Network	46	33,648	76,951	70,111	64.3	Network	78	44,479	92,919		
Sub.-Trans.	202	128,982	267,997	224,337	77.3	Sub.-Trans.	437	180,518	313,973		
Sub.-Untrans.	17	10,846	25,648	17,510	83.3	Sub.-Untrans.	19	11,019	17,789		
Trans.-Trans.	6	7,477	14,958	12,656	79.4	Trans.-Trans.	6	7,477	12,656		
Trans.-Untrans.						Trans.-Untrans.			0		
TOTAL	278	182,847	389,599	327,867	75.0	TOTAL	639	266,437	474,551		

System Peak 08/07/96 @ 1500	
Total GL Metered @1500 (Sys Pk)	349,296
GL KW Used Above	316,555
Difference	32,741
Group Peak 08/08/96 @ 1600	
Total GL Metered @1300 (Grp Pk)	360,608
Subtract Difference	32,741
GL @1300 Value	327,867

GMH and GLH peaked on February 5.
Use same actual load factors sample for that month.
Applied to appropriate months MWHRS

Rate GMH					Rate GMH				
Secondary		Use load factors	61.9		Secondary	3,130	27,452	59,608	
Network		from FEB 1996	61.9		Network	173	2,933	6,368	
Sub.-Trans.	5		61.9		Sub.-Trans.	69	7,305	15,861	
TOTAL	5		61.9		TOTAL	3,372	37,689	81,837	

Rate GLH					Rate GLH				
Secondary	1	Use load factors	65.4		Secondary	10	2,002	4,116	
Network	4	from FEB 1996	65.4		Network	8	8,315	17,094	
Sub.-Trans.	35		65.4		Sub.-Trans.	86	31,187	64,115	
Sub.-Untrans.	2		65.4		Sub.-Untrans.	3	1,645	3,381	
TOTAL	42		65.4		TOTAL	107	43,149	88,706	

GM Group Peak Multiplier

1996 GM Group Peak occurred on August 8, 1996 @ 1500

	GM	+	GS	=
Group Peak Kw =	737,234		13,021	750,255
System Peak Kw =	689,692		12,182	701,874

Ratio = GROUP PK/ SYS PK = 1.068931

Use this ratio loads at the various voltage levels.

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AUGUST 1996 Group Peak for
Residential RA determined to be
7,106 KW occurring on
08/06/96 at 2200 hr.

Residential Rate RA survey.
Worksheet used to determine the AUGUST 1996 class peak day.

Stratum	ST33 08/06/96 2200
A	0.920
B	1.140
C	2.040
D	2.450
E	3.570

A	130
B	265
C	944
D	2,761
E	3,005

7,106

Stratum	No. Cust stratified	Cust. to Expand
A	95	142
B	156	233
C	310	463
D	755	1,127
E	564	842
Total	1,880	2,806

No. RA customers AUGUST 1996
2,806
Adjustmnt= 1.492553

* Use 08/06/96 for the class peak day. *

AUGUST 1996 SYSTEM PEAK HOUR OCCURRED ON 08/07 @1500 HR.

Stratum	Ave Kw @ Peak Hr	No. Cust.	Expanded Kw
A	0.420	142	60
B	0.940	233	219
C	1.440	463	666
D	2.120	1,127	2,389
E	3.230	842	2,719

RA peak at system peak--> 6,053 Kw

Disk= Load Research 1996
File=RS96AUG.WK1

AUGUST 1996 Group Peak for
Residential RS determined to be
804,134 kW occurring on
08/06/96 at 2200 hr.

Residential Rate RS survey.
Worksheet used to determine the AUGUST 1996 class peak day.

ST33
Stratum 08/06/96
2200

A	0.920
B	1.140
C	2.040
D	2.450
E	3.570

A	108,275
B	163,604
C	304,249
D	164,478
E	63,527

804,134

* Use 08/06/96 for the class peak day. *

AUGUST 1996 SYSTEM PEAK HOUR OCCURRED ON 08/07 @1500 HR.

Stratum	Ave Kw @ Peak Hr	No. Cust.	Expanded Kw
A	0.420	117,690	49,430
B	0.940	143,512	134,902
C	1.440	149,142	214,764
D	2.120	67,134	142,324
E	3.230	17,795	57,477

RS peak at system peak--> 598,897 Kw

Disk= Load Research 1996
File=RS96AUG.WK1

Stratum	No. Cust stratified	Cust. to Expand
A	79,696	117,690
B	97,182	143,512
C	100,994	149,142
D	45,461	67,134
E	12,050	17,795
Total	335,383	495,273

No. RS customers AUGUST 1996
495,273
Adjustmnt= 1.476739

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AUGUST 1996 Group Peak for
Residential RH determined to be
48,305 KW occuring on
08/06/96 at 2200 hr.

Residential Rate RH survey.
Worksheet used to determine the AUGUST 1996 class peak day.

ST33	
Stratum	08/06/96 2200
A	0.920
B	1.140
C	2.040
D	2.450
E	3.570

A	4,304
B	4,535
C	8,511
D	9,226
E	21,728

48,305

.....
* Use 08/06/96 for the class peak day. *
.....

AUGUST 1996 SYSTEM PEAK HOUR OCCURRED ON 08/07 @1500 HR.

Stratum	Ave Kw @ Peak Hr	No. Cust.	Expanded Kw
A	0.420	4,678	1,965
B	0.940	3,978	3,740
C	1.440	4,172	6,008
D	2.120	3,766	7,983
E	3.230	6,086	19,658

RH peak at system peak--> 39,354 Kw

Disk= Load Research 1996
File=RS96AUG.WK1

Stratum	No. Cust stratified	Cust. to Expand
A	4,224	4,678
B	3,592	3,978
C	3,767	4,172
D	3,400	3,766
E	5,495	6,086
Total	20,478	22,681

No. RH customers AUGUST 1996
22,681
Adjustmnt= 1.107579

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AUGUST 1996 Group Peak for
GM determined to be
737,234 KW occurring on
08/08/96 at 1500 hr.

Rate GM survey.
Worksheet used to determine the AUGUST 1996 class peak day.

Stratum	ST-33
	08/08/96
	1500
A	7.390
B	18.700
C	44.990
D	110.310
E	206.260

	152,667
	169,604
	167,225
	161,745
	85,993
GM →	737,234

* Use 08/08/96 for the class peak day. *

AUGUST 1996 SYSTEM PEAK HOUR OCCURRED ON 08/07/96 @1500 HR.

Stratum	No. Cust Expanded	Expansion Factors
A	20,659	0.5847
B	9,070	0.2567
C	3,717	0.1052
D	1,466	0.0415
E	417	0.0118
Total	35,332	

GM-S	23,099
GM-S-12	115
GM-L	10,277
GM-L-9	0
GM-L-12	82
GM-L-13	7
GM	1,729
GM-8	10
GM-9	12
GM-13	1

Total GM 35,332

Stratum	Ave Kw @ Peak Hr	No. Cust.	Expanded Kw
A	5.720	20,659	118,167
B	17.400	9,070	157,813
C	46.070	3,717	171,239
D	107.080	1,466	157,009
E	204.990	417	85,464

GM peak at system peak→ 689,692 Kw

Disk= Load Research 1996
File=GM96AUG.WK1

Input Data derived From Monthly "CUSTOMER, SALES AND REVENUE DATA:"
REPORTS and from the FILES = GM96JAN.WK1 TO GM96DEC.WK1 and
GS96JAN.WK1 TO GS96DEC.WK1

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
	---	---	---	---	---	---	---	---	---	---	---	---
GS	4,828,324	4,884,881	4,537,249	4,218,123	3,697,233	3,907,388	4,111,184	4,282,905	4,147,818	3,725,507	3,955,777	4,448,173
GS-12	12,452	14,773	13,092	12,742	12,689	14,341	19,976	17,677	16,488	8,929	10,021	12,604
GM-S	42,827,319	43,719,934	40,760,184	40,926,998	40,569,405	44,950,516	50,488,820	52,848,891	50,850,577	40,121,909	39,725,993	42,476,696
GM-S-12	221,854	206,172	210,394	186,088	169,214	190,050	214,848	259,712	214,046	174,718	183,134	198,810
GM-L	141,478,484	142,821,447	135,574,925	135,499,528	136,013,535	149,330,771	165,262,436	164,330,952	162,956,524	138,536,148	132,883,251	139,741,548
GM-L-9	0	0	0	0	0	0	0	0	0	0	0	0
GM-L-12	372,522	385,906	354,026	355,602	347,400	455,366	507,176	527,304	445,222	358,282	344,924	364,594
GM-L-13	195,808	191,596	129,436	107,928	68,472	60,560	68,540	63,088	62,336	62,232	99,532	199,576
GM	23,556,518	24,715,085	23,114,449	22,474,392	21,748,086	21,089,791	24,615,184	24,350,044	23,289,620	21,421,586	22,112,108	23,059,850
GM-8	525,036	613,392	575,260	(470,756)	472,320	443,120	392,996	426,400	416,940	394,068	332,000	361,704
GM-9	365,872	667,344	603,080	673,388	658,860	685,412	673,296	678,260	(118,424)	652,528	717,972	483,052
GM-13	33,750	31,500	24,000	14,550	63,450	3,750	3,900	3,300	3,750	3,750	8,250	19,500
GM Kw Group	507,427	526,330	503,895	563,072	698,787	731,786	733,890	737,234	686,378	566,955	502,564	506,329
GM Kw System	504,410	515,643	491,401	471,488	681,554	731,786	733,890	689,692	677,269	522,530	293,394	373,550

Worksheet to calculate the GS Group and @System Peak Kw
using the same load factor as the GM class for year 1995.

	Jan 31	Feb 29	Mar 31	Apr 30	May 31	Jun 30	Jul 31	Aug 31	Sep 30	Oct 31	Nov 30	Dec 31
GM Kwh	209,577,163	213,352,376	201,345,754	199,767,718	200,110,742	217,209,336	242,227,196	243,487,951	238,235,265	201,725,221	196,407,164	206,905,330
Ave Kw	281,690	306,541	270,626	277,435	268,966	301,680	325,574	327,269	330,882	271,136	272,788	278,099
Kw Group	507,427	526,330	503,895	563,072	698,787	731,786	733,890	737,234	686,378	566,955	502,564	516,329
Kw System	504,410	515,643	491,401	471,488	681,554	731,786	733,890	689,692	677,269	522,530	293,394	373,550
LF @group	0.555	0.582	0.537	0.493	0.385	0.412	0.444	0.444	0.482	0.478	0.543	0.549
LF @system	0.558	0.594	0.551	0.588	0.395	0.412	0.444	0.475	0.489	0.519	0.930	0.744
GS Kwh	4,840,776	4,899,654	4,550,341	4,230,865	3,709,922	3,921,729	4,131,160	4,300,582	4,164,306	3,734,436	3,965,798	4,460,777
GS Kw Group	11,720	12,087	11,388	11,925	12,955	13,212	12,516	13,021	11,998	10,496	10,148	10,916
GS Kw System	11,651	11,842	11,105	9,986	12,636	13,212	12,516	12,182	11,839	9,673	5,924	8,054
GSGM KWH	214,417,939	218,252,030	205,896,095	203,998,583	203,820,664	221,131,065	246,358,356	247,788,533	242,399,571	205,459,657	200,372,962	211,366,107

NOTE: Losses are for 1996
** LOSS STUDY **

FOR THE CALENDER YEAR 1996

GENERATION BY STATION		GENERATION BY VOLTAGE LEVEL DUQUESNE LIGHT SYSTEM		GENERATION BY VOLTAGE LEVEL NON DLC SYSTEM	
MEGAWATTHOURS		MWH		MWH	
CHESWICK	3,101,155	345KV GEN.		345KV GEN.	
ELRAMA	2,572,107	BEAVER VALLEY #1	2,713,594	PERRY #1	1,026,442
PHILLIPS	0	BEAVER VALLEY #2	674,893	SAMMIS	1,058,157
FT. MARTIN	1,215,111			EASTLAKE #5	972,750
SAMMIS	1,058,157	TOTAL 345KV GEN.	3,388,487	MANSFIELD #1	965,248
EASTLAKE #5	972,750			MANSFIELD #2	285,792
MANSFIELD #1	965,248	138KV GEN.		MANSFIELD #3	480,342
MANSFIELD #2	285,792	BRUNOT ISLAND #1	307	TOTAL 345KV GEN.	4,788,731
MANSFIELD #3	480,342	BRUNOT ISLAND #3	(177)		
		BRUNOT ISLAND #4	(8,364)	138KV GEN.	
TOTAL COAL	10,650,662	CHESWICK	3,101,155	FT. MARTIN	1,215,111
		ELRAMA #3	488,493		
BRUNOT ISLAND	(6,846)	ELRAMA #4	1,147,264	TOTAL FOREIGN	
		PHILLIPS #4	0	GENERATION	6,003,842
BEAVER VALLEY #1	2,713,594	TOTAL 138KV GEN.	4,728,678		
BEAVER VALLEY #2	674,893				
PERRY #1	1,026,442	69KV GEN.			
TOTAL GENERATIO	15,058,745	BRUNOT ISLAND #2	1,388		
		ELRAMA #1	481,062		
FOR. OFFLINE		ELRAMA #2	455,288		
STATION SERVICE	(35,413)	PHILLIPS #1	0		
		PHILLIPS #2	0		
PURCHASED - NET	(1,739,749)	PHILLIPS #3	0		
				TOTAL GENERATION	
TOTAL SYSTEM	13,283,583	TOTAL 69KV GEN.	937,738	BY VOLTAGE LEVEL	15,058,745
DLC GENERATION	9,054,903	TOTAL DUQUESNE		TOTAL GENERATION	
		GENERATION	9,054,903	DISCREPANCY	0
FOR. GENERATION	6,003,842				
		BRUNOT ISLAND ERRO	0		
TOTAL: DLC+FOR.	15,058,745	ELRAMA ERROR	0		
		PHILLIPS ERROR	0		
COMPANY USE	50,781 *				

*from ytd cs&r report

FOR 1996 PEAK RESPONSABILITY

DEMANDS AT SYSTEM PEAK
DUQUESNE LIGHT SYSTEM

DEMANDS AT SYSTEM PEAK
NON DLC SYSTEM

LOSSES DURING THE YEAR: 1996

	MW		MW		KW
345KV LEVEL		345KV LEVEL		TRANSFORMER LOAD LOSSES	
BEAVER VALLEY #1	-18	PERRY #1	161	MAIN GENERATOR STEP-UP	5,060
BEAVER VALLEY #2	112	EASTLAKE #5	140	345-138KV	1,390
* ADD IN GEN. *	0 ***	MANSFIELD #1	205	138-69KV	1,090
		MANSFIELD #2	60	138KV,69KV CUSTOMERS	20
138KV LEVEL		MANSFIELD #3	83	138/69KV-23KV	8,370
BRUNOT ISLAND #1	0	SAMMIS	187	23KV CUSTOMERS	1,140
BRUNOT ISLAND #3	0			23KV DOWNTOWN NETWORK	610
BRUNOT ISLAND #4	0	TOTAL 345KV LEVE	836	11.5KV DOWNTOWN NETWO	400
CHESWICK	552			13.2/23KV DISTRIBUTION	16,080
ELRAMA #3	111	138KV LEVEL		4.16KV DISTRIBUTION	11,210
ELRAMA #4	145	FT.MARTIN	273		
PHILLIPS #4	0			TRANSFORMER NL LOSSES	
ST. JOE LEAD	35	NET TIES (SALES)	100	MAIN GENERATOR STEP-UP	1,720
AES	120			345-138KV	1,960
TOTAL 138KV LEVE	963			138-69KV	1,020
				138KV,69KV CUSTOMERS	630
69KV LEVEL		TOTAL DEMAND		138/69KV-23KV	3,360
BRUNOT ISLAND #2	1	ON THE SYSTEM	2463	23KV CUSTOMERS	2,500
ELRAMA #1	89			23KV DOWNTOWN NETWORK	970
ELRAMA #2	105		2463	11.5KV DOWNTOWN NETWO	330
PHILLIPS #1	0			13.2/23KV DISTRIBUTION	12,240
PHILLIPS #2	0			4.16KV DISTRIBUTION	6,330
PHILLIPS #3	0				
JONES & LAUGHLIN	2			LINE LOSSES	
TOTAL 69KV LEVEL	197			345KV TRANSMISSION	5,360
				138KV TRANSMISSION	33,630
				69KV TRANSMISSION	6,370
				23KV SUBTRANSMISSION	12,200
				23KV & 11.5KV NETWORK	1,920
				13.2/23KV DIST. CIRCUITS	23,160
				4KV DIST. CIRCUITS	23,120
				DIST.-SECOND. SERVICES	12,500
				NETWORK-SECD. & SERVICE	2,040

Customer Loads on Transmission System for

1996

TIME: SYS PEAK		KW	Annual MWH
138KV - Transformed			
Ashland Chemical	865554	7,130	58,738
Park Corp.(Mesta)	6000004485	1,127	7,568
PSM Tech R.I.D.C. - E. Pgh.	5000808935	130	1,382
WABCO	8000002223	1,631	9,144
WHEMCO	4000004804	1,085	23,462
U.S.&A. Cyclops	9000822744	4,450	48,168
TOTAL		11,103	100,294
138KV - Untransformed			
J&L - Midland	8000004805	42,509	278,592
Union Carbide		0	0
USS Clairton	9000003049	8,435	74,376
USS W.Mifflin	4000005013	109,930	778,464
USS Braddock	4000002358	13,456	138,882
TOTAL		174,330	1,270,314
69KV - Transformed			
B&W - Wallace Run	0	0	0
Koppel Steel	4000002684	5,832	35,667
ARMCO	0	0	0
Bucyrus Erie	0	0	0
Oakmont Steel / Edgewater	4000866885	2,414	16,800
J&L - Southside	8000740260	1,901	18,960
TOTAL		10,147	71,427
69KV - Untransformed			
West. - Georgetown Z20-628448		0	0
Arco Chemical	5012	14,745	124,172
General Motors	6000004598	3,791	27,018
J&L - Structures	8000003546	3,751	25,968
LTV-(J&L)- Aliquippa	2000739878	30,528	144,768
TOTAL		52,815	321,926

DUQUESNE LIGHT DEMAND LOSS STUDY
AGGREGATE TRANSMISSION LOAD 1996

* SYS PK *	KILOWATTS
FLOW TO 345KV LINES	94,000
+ 345KV FOREIGN GENERATION	836,000
- TIES OUT AT 345KV	30,000
+ GENERATION AT 138KV	963,000
+ 138KV FOREIGN GENERATION	273,000
+ GENERATION AT 69KV	197,000
+ 69KV FOREIGN GENERATION	
- NET GENERATION	2,463,000
- 345KV STEP-UP LOSSES	
- LINE LOSSES AT 345KV	5,360
- LINE LOSSES AT 138KV	33,630
- LINE LOSSES AT 69KV	6,370
- 138KV STATION LOSSES	3,350
- 69KV STATION LOSSES	2,110
- FLOW TO CUSTOMERS	2,412,180
- UNTRANS. CUST. SALES	227,145
- CUST. TRANS. LOSSES	650
- TRANS. CUST. SALES	21,250
- FLOW TO 23KV & NETWORK	2,163,135
DEMAND EXPANSION FACTORS	
TRANSMISSION TRANSFORMED	0.950299
TRANSMISSION UNTRANSFORMED	0.979367

DUQUESNE LIGHT DEMAND LOSS STUDY
LOADS BY VOLTAGE LEVEL 1996

	KILOWATTS
GENERATION AT 345KV	
- 345KV STEP-UP LOSSES	
+ FLOW TO 345KV LINES	(18,000)
+ 345KV FOREIGN GENERATION	836,000
+ NET PURCHASED POWER	100,000
+ FLOW ON 345KV LINES	918,000
- LINE LOSSES AT 345KV	5,360
- SALES AT 345KV	
- FLOW TO 138KV STATIONS	912,640
- 138KV STATION LOSSES	3,350
+ GENERATION AT 138KV	963,000
- 138KV STEP-UP LOSSES	
+ 138KV FOREIGN GENERATION	273,000
+ FLOW ON 138KV LINES	2,145,290
- LINE LOSSES AT 138KV	33,630
- 138KV FLOW TO CUSTOMERS	2,111,660
- 138KV UNTRANS. CUSTOMERS	174,330
- 138KV CUST. TRANS. LOSSES	340
- 138KV TRANS. CUSTOMERS	11,103
- FLOW TO 69KV STATIONS	1,925,887
- 69KV STATION LOSSES	2,110
+ GENERATION AT 69KV	197,000
- 69KV STEP-UP LOSSES	
+ 69KV FOREIGN GENERATION	
- FLOW ON 69KV LINES	2,120,777
- LINE LOSSES AT 69KV	6,370
- 69KV FLOW TO CUSTOMERS	2,114,407
- 69KV UNTRANS. CUSTOMERS	52,815
- 69KV CUST. TRANS. LOSSES	310
- 69KV TRANS. CUSTOMERS	10,147
- FLOW TO 23KV & NETWORK	2,051,135

DUQUESNE LIGHT DEMAND LOSS STUDY
SUBTRANSMISSION, NETWORK & SECONDARY LOAD

	KILOWATTS
FLOW TO 23KV & NETWORK	2,051,135
- COMPANY USE	8,918
- NET FLOW TO 23KV & NETWORK	2,042,217
- NETWORK LINE LOSSES	1,920
- CUSTOMER TRANS. LOSSES	2,310
- SECONDARY LOSSES	2,040
- SALES NETWORK	169,239
- FLOW TO 23KV STATIONS	1,866,708
- 23KV STATION LOSSES	11,730
- FLOW ON 23KV LINES	1,854,978
- LINE LOSSES AT 23KV	12,200
- FLOW TO CUST. & DIST.	1,842,778
- UNTRANS. CUST. SALES	64,435
- CUST. TRANS. LOSSES	3,640
- TRANS. CUST. SALES	540,175
- FLOW TO DISTRIBUTION	1,234,528
- PRIMARY LINE LOSSES	46,280
- LINE TRANS. LOSSES	45,860
- SECONDARY LINE LOSSES	12,500
- UNACCOUNTED	(175,665)
- SALES SECONDARY	1,305,553
DEMAND EXPANSION FACTORS	
COMPANY USE EXP. FACTOR	0.996183
TRANSMISSION TRANSFORMED	0.946672
TRANSMISSION UNTRANSFORMED	0.975629
SUBTRANSMISSION TRANSFORMED	0.956675
SUBTRANSMISSION UNTRANSFORMED	0.963122
SECONDARY	0.936816
NETWORK	0.940775

DEMAND PORTION OF THE		1996 PEAK RESPONSIBILITY CALCULATION					
CUSTOMER LEVEL	Secondary	Network	S-T	SUT	T-T	TUT	Total
Residential							
-All Electric	39,354						39,354
-Regular	604,950						604,950
TOTAL Residential	644,304						644,304
Street & Area							
-City	0						0
-Series	0						0
-SM	0						0
-SH	0						0
-Area Ltg	0						0
-Traf Signals	1,320						1,320
TOTAL St & Area	1,320						1,320
General Service							
-GMH	37,592	4,016	10,003				51,611
-GLH	4,517	16,372	45,900	3,214			70,003
-GS/GM	581,890	37,261	80,786	1,938	0	0	701,875
-GL	35,930	89,713	303,140	17,176	12,219	0	458,178
-L	0	21,877	100,346	39,570	11,580	44,178	217,551
-HVPS						182,967	182,967
TOTAL Gen. Serv.	659,929	169,239	540,175	61,898	23,799	227,145	1,682,185
Pitcairn				2,537			2,537
TOTAL	1,305,553	169,239	540,175	64,435	23,799	227,145	2,330,346
Loss Factor	0.936816	0.940775	0.956675	0.963122	0.946672	0.975629	
GENERATION LEVEL							
Residential							
-All Electric	42,008						42,008
-Reg-Without	645,752						645,752
TOTAL Residential	687,760						687,760
Street & Area							
-City	0						0
-Series	0						0
-SM	0						0
-SH	0						0
-Area Ltg	0						0
-Traf Signals	1,409						1,409
TOTAL St. & Area	1,409						1,409
General Service							
-GMH	40,127	4,269	10,456				54,852
-GLH	4,822	17,403	47,979	3,337			73,541
-GS/GM	621,136	39,607	84,445	2,012	0	0	747,200
-GL	38,353	95,361	316,868	17,834	12,907	0	481,323
-L		23,254	104,890	41,085	12,232	45,282	226,743
-HVPS						187,538	187,538
TOTAL Gen. Serv.	704,438	179,894	564,638	64,268	25,139	232,820	1,771,197
Pitcairn				2,634			2,634
TOTAL	1,393,607	179,894	564,638	66,902	25,139	232,820	2,463,000

DUQUESNE LIGHT ENERGY LOSS STUDY
AGGREGATE TRANSMISSION LOADS 1996

* SYS PK *	MEGAWATTHOURS
GENERATION AT 345KV	2,678,181
+ 345KV FOREIGN GENERATION	4,788,731
- SALES: 345KV PORTION	869,875
+ 138KV GENERATION	4,728,678
+ 138KV FOREIGN GENERATION	1,215,111
- SALES: 138KV PORTION	869,875
+ 69KV GENERATION	937,738
+ 69KV FOREIGN GENERATION	
= GENERATION: TOTAL NET	12,608,690
- STEP-UP LOSSES	
- 345KV LINE LOSSES	52,150
- 138KV LINE LOSSES	112,068
- 69KV LINE LOSSES	19,665
- 138KV STATION LOSSES	25,363
- 69KV STATION LOSSES	12,360
= FLOW TO CUSTOMERS	12,387,084
- SALES TO UNTRANS. CUST.	1,592,240
- CUST. TRANS. LOSSES	5,670
- SALES TO TRANS. CUST.	171,721
= FLOW TO 23KV & NETWORK	10,617,453
ENERGY EXPANSION FACTORS	
TRANSMISSION TRANSFORMED	0.951022
TRANSMISSION UNTRANSFORMED	0.982424

DUQUESNE LIGHT ENERGY LOSS STUDY
LOADS BY VOLTAGE LEVEL 1996

	MEGAWATTHOURS
GENERATION AT 345KV	2,713,594
- FOR. OFFLINE STATION SERVICE	(35,413)
= FLOW TO 345KV LINES	2,678,181
+ 345KV FOREIGN GENERATION	4,788,731
- SALES: 345KV PORTION	869,875
= FLOW ON 345KV LINES	6,597,038
- LINE LOSSES AT 345KV	52,150
- SALES AT 345KV	
= FLOW TO 138KV STATIONS	6,544,888
- 138KV STATION LOSSES	25,363
+ GENERATION AT 138KV	4,728,678
- 138KV STEP-UP LOSSES	
+ 138KV FOREIGN GENERATION	1,215,111
- SALES: 138KV PORTION	869,875
= FLOW ON 138KV LINES	11,593,439
- LINE LOSSES AT 138KV	112,068
= 138KV FLOW TO CUSTOMERS	11,481,371
- 138KV UNTRANS. CUST.	1,270,314
- 138KV CUST. TRANS. LOSSES	2,981
- 138KV TRANS. CUST.	100,294
= FLOW TO 69KV STATIONS	10,107,782
- 69KV STATION LOSSES	12,360
+ GENERATION AT 69KV	937,738
- 69KV STEP-UP LOSSES	
+ 69KV FOREIGN GENERATION	
= FLOW ON 69KV LINES	11,033,160
- LINE LOSSES AT 69KV	19,665
= FLOW TO 69KV CUSTOMERS	11,013,495
- 69KV UNTRANS. CUST.	321,916
- 69KV CUST. TRANS. LOSSES	2,689
- 69KV TRANS. CUST.	71,427
= FLOW TO 23KV & NETWORK	10,617,453

DUQUESNE LIGHT ENERGY LOSS STUDY
SUBTRANSMISSION, NETWORK & SECONDARY LOADS

	MEGAWATTHOURS
FLOW TO 23KV & NETWORK	10,617,453
- COMPANY USE	50,781
= NET FLOW TO 23KV & NETWORK	10,566,672
- NETWORK LINE LOSSES	4,983
- CUSTOMER TRANS. LOSSES	13,990
- SECONDARY LOSSES	5,313
- SALES NETWORK	808,370
= FLOW TO 23KV STATIONS	9,734,016
- 23KV STATION LOSSES	55,414
= FLOW ON 23KV LINES	9,678,601
- LINE LOSSES AT 23KV	37,914
= FLOW TO CUST. & DIST.	9,640,687
- UNTRANS. CUST. SALES	358,185
- CUST. TRANS. LOSSES	26,891
- TRANS. CUST. SALES	3,345,405
= FLOW TO DISTRIBUTION	5,910,205
- PRIMARY LINE LOSSES	114,885
- LINE TRANS. LOSSES	230,061
- SECONDARY LINE LOSSES	31,141
- UNACCOUNTED	(564,909)
- SALES SECONDARY	6,099,028
ENERGY EXPANSION FACTORS	
COMPANY USE EXP. FACTOR	0.995913
Adjusted for avg transmission losses	
TRANSMISSION TRANSFORMED	0.945410
TRANSMISSION UNTRANSFORMED	0.991080
SUBTRANSMISSION TRANSFORMED	0.959524
SUBTRANSMISSION UNTRANSFORMED	0.967223
SECONDARY	0.904947
NETWORK	0.933697

ENERGY PORTION OF THE 1996 PEAK RESPONSIBILITY CALCULATION

CUSTOMER LEVEL	Secondary	Network	S-T	SUT	T-T	TUT	Total
Residential							
-All Electric	309,038						309,038
-Reg-Without	3,011,116						3,011,116
TOTAL Residential	3,320,154						3,320,154
Street & Area							
-City	28,618						28,618
-Series	0						0
-SM	31,448						31,448
-SH	837						837
-Area Ltg	13						13
-Traf Signals	11,639						11,639
TOTAL St & Area	72,555						72,555
General Service							
-GMH	238,778	23,324	66,154				328,256
-GLH	21,072	92,074	331,897	10,177			455,220
-GS/GM	2,191,484	124,044	297,501	8,118	0	0	2,621,147
-GL	254,985	457,852	1,950,670	127,356	94,024	0	2,884,887
-L	0	111,076	699,183	199,726	107,372	392,117	1,509,474
-HVPS						1,201,824	1,201,824
TOTAL Gen. Serv.	2,706,319	808,370	3,345,405	345,377	201,396	1,593,941	9,000,808
Pitcairn				12,808			12,808
TOTAL	6,099,028	808,370	3,345,405	358,185	201,396	1,593,941	12,406,325
Loss Factor	0.904948	0.933697	0.959524	0.967223	0.945410	0.991080	
GENERATION LEVEL							
Residential							
-All Electric	341,498						341,498
-Reg-Without	3,327,393						3,327,393
TOTAL Residential	3,668,891						3,668,891
Street & Area							
-City	31,624						31,624
-Series	0						0
-SM	34,751						34,751
-SH	925						925
-Area Ltg	14						14
-Traf Signals	12,862						12,862
TOTAL St. & Area	80,176						80,176
General Service							
-GMH	263,858	24,980	68,945				357,783
-GLH	23,285	98,612	345,898	10,522			478,317
-GS/GM	2,421,670	132,853	310,051	8,393	0	0	2,872,967
-GL	281,768	490,365	2,032,956	131,672	99,453	0	3,036,214
-L		118,964	728,677	206,494	113,572	395,646	1,563,353
-HVPS						1,212,641	1,212,641
TOTAL Gen. Serv.	2,990,581	865,774	3,486,527	357,081	213,025	1,608,287	9,521,275
Pitcairn				13,242			13,242
TOTAL	6,739,648	865,774	3,486,527	370,323	213,025	1,608,287	13,283,584

The loss factors developed from the 1996 loss study and adjusted for average transmission losses as incorporated in the Cost-of-Service are:

*1996 PEAK RESPONSIBILITY *

	Loss Factor <u>Annual Kwhrs. Sales</u> Annual Kwhrs. at Generation Level		Loss Factor <u>Peak Load at Customer Level</u> Peak Load at Generation Level	
	Loss factor	1/Loss Factor	Loss factor	1/Loss Factor
Transmission				
Transformed	0.945410	1.057742	0.946672	1.056332
Untransformed	0.991080	1.009000	0.975629	1.024980
Subtransmission				
Transformed	0.959524	1.042183	0.956675	1.045287
Untransformed	0.967223	1.033888	0.963122	1.038290
Network	0.933697	1.071011	0.940775	1.062954
Secondary	0.904948	1.105036	0.936816	1.067446

The adjusted to average transmission loss factors derived when applied to rate levels by voltage level in the Cost-of-Service Study are as follows:

	Loss Factor <u>Annual Kwhrs. Sales</u> Annual Kwhrs. at Generation Level		Loss Factor <u>Peak Load at Customer Level</u> Peak Load at Generation Level	
	Loss factor	1/Loss Factor	Loss factor	1/Loss Factor
Residential				
Residential-Regular	0.904948	1.105036	0.936816	1.067446
Residential-all Electric	0.904948	1.105036	0.936816	1.067446
General Service				
Rates GS & GM	0.912348	1.096072	0.939340	1.064577
Rate GL	0.950159	1.052455	0.951914	1.050515
Rate L	0.965536	1.035694	0.959461	1.042252
Rate GMH	0.917472	1.089951	0.940914	1.062797
Rate GLH	0.951712	1.050738	0.951891	1.050541
Rate HVPS	0.991080	1.009000	0.975626	1.024983
Street Lighting				
Rate SE	0.904948	1.105036	0.936816	1.067446
Rate SR	0.904948	1.105036	0.936816	1.067446
Rates SM & SH	0.904948	1.105036	0.936816	1.067446
Traffic Signals	0.904948	1.105036	0.936816	1.067446
Area Lighting	0.904948	1.105036	0.936816	1.067446
Sales for Resale	0.967223	1.033888	0.963122	1.038290

RATE RS		1.530758199
	RS-96	
	1/1/96 1-KWH	
	1:00	271921 416,245
	2:00	237796 364,008
	3:00	212284 324,955
	4:00	198478 303,822
	5:00	194982 298,470
	6:00	192488 294,653
	7:00	193088 295,571
	8:00	214161 327,829
	9:00	224659 343,899
	10:00	252127 385,945
	11:00	279868 428,410
	12:00	293483 449,252
	13:00	303340 464,340
	14:00	336441 515,010
	15:00	331130 506,880
	16:00	314426 481,310
	17:00	315179 482,463
	18:00	356784 546,150
	19:00	388433 594,597
	20:00	373120 571,156
	21:00	352925 540,243
	22:00	334834 512,550
	23:00	321011 491,390
	24:00:00	286834 439,073
	12/31/96	0
	1:00	236562 362,119
	2:00	199066 304,722
	3:00	180906 276,923
	4:00	171271 262,174
	5:00	168814 258,413
	6:00	181330 277,572
	7:00	187681 287,294
	8:00	199944 306,066
	9:00	222735 340,953
	10:00	229667 351,565
	11:00	249293 381,607
	12:00	252097 385,900
	13:00	372578 570,327
	14:00	272801 417,592
	15:00	263704 403,667
	16:00	267598 409,628
	17:00	274893 420,795
	18:00	314581 481,547
	19:00	373615 571,914
	20:00	398446 609,924
	21:00	374726 573,615
	22:00	353168 540,615
	23:00	344024 526,618
	24:00:00	325352 498,035
Sample Total	2,145,509,984	3,284,257,000
MWh at Generation Level	3,284,257,000	
Ratio	1.530758199	

1996 HOURLY LOAD PROFILE DATA EXPANDED TO GENERATION LEVEL

DATE	HOUR	LOAD MW	LOAD KW	HVPS	RATE L	PITCAIRN	MTS	AL	SE	SM	SH	TOTAL	FIXED	BALANCE	SUM OF OTHERS	DIFFERENCE	GL	GLH	GSGM	GMH	RS	RH	RA
1/1/96	1	1221	1,221,000	64,708	135,101	1,579	1,462	3	7,150	7,858	209	218,070	1,002,930		1,027,556	-24,625	235,085	43,804	203,876	52,851	416,245	72,656	3,038
1/1/96	2	1154	1,154,000	67,019	135,445	1,443	1,462	3	7,150	7,858	209	220,589	933,411		969,841	-36,429	234,895	43,938	199,203	54,075	364,008	71,084	2,637
1/1/96	3	1101	1,101,000	64,871	134,883	1,337	1,462	3	7,150	7,858	209	217,772	883,228		925,064	-41,836	232,380	44,298	200,411	50,626	324,955	70,043	2,350
1/1/96	4	1069	1,069,000	68,244	134,959	1,232	1,462	3	7,150	7,858	209	221,116	847,884		898,357	-50,473	232,190	43,589	192,999	53,547	303,822	70,016	2,195
1/1/96	5	1059	1,059,000	66,831	135,194	1,175	1,462	3	7,150	7,858	209	219,882	839,118		895,110	-55,991	233,210	43,918	193,968	53,881	298,470	69,507	2,156
1/1/96	6	1071	1,071,000	67,509	134,220	1,165	1,462	3	7,150	7,858	209	219,576	851,424		898,050	-48,626	235,560	44,759	196,992	54,493	294,653	69,467	2,128
1/1/96	7	1101	1,101,000	78,926	135,831	1,193	1,462	3	7,150	7,858	209	230,632	870,368		911,950	-41,582	242,465	46,873	202,508	57,219	295,571	65,179	2,131
1/1/96	8	1141	1,141,000	98,340	137,082	1,218	1,462	3	7,150	7,858	209	253,321	887,679		956,037	-68,358	245,622	47,700	210,854	52,601	327,829	69,041	2,389
1/1/96	9	1160	1,160,000	97,286	137,267	1,241	1,462	0	0	0	0	237,256	922,744		980,057	-57,313	245,266	49,755	213,363	54,715	343,899	70,570	2,489
1/1/96	10	1235	1,235,000	109,120	138,173	1,327	1,462	0	0	0	0	250,082	984,918		1,040,431	-55,513	247,876	51,913	227,840	54,910	385,945	69,149	2,798
1/1/96	11	1292	1,292,000	99,565	139,516	1,425	1,462	0	0	0	0	241,967	1,050,033		1,085,717	-35,684	249,704	52,155	235,973	51,266	428,410	65,082	3,128
1/1/96	12	1336	1,336,000	104,988	141,187	1,522	1,462	0	0	0	0	249,158	1,086,842		1,130,253	-43,410	250,961	51,580	248,724	55,049	449,252	71,424	3,263
1/1/96	13	1351	1,351,000	96,429	140,398	1,569	1,462	0	0	0	0	239,857	1,111,143		1,130,402	-19,259	251,697	50,928	244,415	50,849	464,340	64,781	3,392
1/1/96	14	1341	1,341,000	90,949	141,831	1,543	1,462	0	0	0	0	235,584	1,105,416		1,175,237	-69,822	252,907	50,067	244,863	50,737	515,010	57,889	3,764
1/1/96	15	1362	1,362,000	102,284	140,977	1,565	1,462	0	0	0	0	246,288	1,115,712		1,184,230	-68,518	252,314	49,896	250,821	51,238	506,880	69,377	3,704
1/1/96	16	1370	1,370,000	107,095	141,035	1,577	1,462	0	0	0	0	251,169	1,118,831		1,155,507	-36,676	251,650	49,415	253,196	52,267	481,310	64,153	3,516
1/1/96	17	1381	1,381,000	85,607	142,647	1,652	1,462	0	0	0	0	231,368	1,149,632		1,171,149	-21,516	250,724	48,911	257,672	55,856	482,463	71,999	3,525
1/1/96	18	1501	1,501,000	112,796	144,494	1,844	1,462	3	7,150	7,858	209	275,814	1,225,186		1,245,758	-20,573	252,812	49,099	263,118	54,715	546,150	75,890	3,974
1/1/96	19	1493	1,493,000	103,893	141,886	1,934	1,462	3	7,150	7,858	209	264,375	1,228,625		1,278,206	-49,581	253,002	44,093	249,415	55,661	594,597	77,090	4,348
1/1/96	20	1489	1,489,000	101,141	139,877	1,925	1,462	3	7,150	7,858	209	259,624	1,229,376		1,233,209	-3,834	249,110	42,604	236,753	52,518	571,156	76,892	4,176
1/1/96	21	1476	1,476,000	100,716	146,533	1,946	1,462	3	7,150	7,858	209	265,877	1,210,123		1,192,872	17,252	247,615	42,600	229,666	54,576	540,243	74,223	3,949
1/1/96	22	1438	1,438,000	103,044	152,862	1,912	1,462	3	7,150	7,858	209	274,500	1,163,500		1,159,905	3,595	246,476	42,869	223,788	56,579	512,550	73,898	3,746
1/1/96	23	1365	1,365,000	112,528	149,731	1,765	1,462	3	7,150	7,858	209	280,703	1,084,297		1,135,050	-50,754	250,012	43,229	217,768	54,743	491,390	74,336	3,572
1/1/96	24	1310	1,310,000	133,891	150,755	1,537	1,462	3	7,150	7,858	209	302,864	1,007,136		1,070,662	-63,527	253,240	42,758	206,585	52,573	439,073	73,226	3,206
1/2/96	1	1215	1,215,000	127,733	155,061	1,316	1,462	3	7,150	7,858	209	300,791	914,209		995,155	-80,946	254,782	42,893	202,904	51,155	364,100	76,683	2,637
1/2/96	2	1172	1,172,000	121,910	152,996	1,214	1,462	3	7,150	7,858	209	292,801	878,199		940,247	-61,048	255,447	43,054	201,360	48,123	314,666	75,305	2,293
1/2/96	3	1143	1,143,000	124,826	154,389	1,157	1,462	3	7,150	7,858	209	297,054	845,946		915,083	-69,137	254,901	43,958	199,513	47,288	292,591	74,702	2,130
1/2/96	4	1148	1,148,000	128,558	156,773	1,139	1,462	3	7,150	7,858	209	303,152	844,848		900,459	-55,611	254,450	46,285	197,456	50,988	273,286	76,024	1,971
1/2/96	5	1176	1,176,000	138,669	158,167	1,139	1,462	3	7,150	7,858	209	314,656	861,344		912,012	-50,668	258,840	51,446	203,920	46,815	273,517	75,502	1,972
1/2/96	6	1235	1,235,000	139,592	152,660	1,210	1,462	3	7,150	7,858	209	310,143	924,857		962,413	-37,556	274,846	54,643	212,472	52,684	289,200	76,880	2,087
1/2/96	7	1377	1,377,000	138,603	159,988	1,339	1,462	3	7,150	7,858	209	316,612	1,060,388		1,084,820	-24,432	308,843	61,814	253,437	50,487	334,353	73,468	2,419
1/2/96	8	1549	1,549,000	130,894	171,134	1,410	1,462	3	7,150	7,858	209	320,119	1,228,881		1,269,807	-40,926	356,970	67,452	321,176	56,829	387,237	77,334	2,807
1/2/96	9	1647	1,647,000	147,310	178,370	1,424	1,462	0	0	0	0	328,564	1,318,436		1,359,076	-40,640	381,912	72,344	405,068	57,302	363,873	75,940	2,636
1/2/96	10	1691	1,691,000	127,815	183,020	1,480	1,462	0	0	0	0	313,776	1,377,224		1,432,525	-55,301	390,503	73,699	456,547	61,558	372,075	75,447	2,696
1/2/96	11	1728	1,728,000	136,219	184,069	1,520	1,462	0	0	0	0	323,269	1,404,731		1,453,437	-48,706	395,463	74,502	483,838	58,637	363,759	74,603	2,635
1/2/96	12	1719	1,719,000	127,921	184,690	1,550	1,462	0	0	0	0	315,622	1,403,378		1,474,753	-71,375	393,659	74,418	496,189	60,000	374,355	73,419	2,713
1/2/96	13	1720	1,720,000	122,808	185,580	1,565	1,462	0	0	0	0	311,415	1,408,585		1,433,715	-25,129	392,686	73,934	481,837	59,889	351,508	71,316	2,545
1/2/96	14	1729	1,729,000	139,657	185,596	1,520	1,462	0	0	0	0	328,235	1,400,765		1,458,784	-58,018	394,870	73,655	483,693	56,245	374,261	73,348	2,712
1/2/96	15	1701	1,701,000	124,842	184,732	1,527	1,462	0	0	0	0	312,562	1,388,438		1,463,350	-74,912	388,106	72,795	480,506	58,804	385,788	74,537	2,815
1/2/96	16	1684	1,684,000	115,809	184,295	1,659	1,462	0	0	0	0	303,225	1,380,775		1,455,348	-74,573	380,227	71,211	458,957	57,970	407,505	76,523	2,956
1/2/96	17	1713	1,713,000	111,840	181,702	1,788	1,462	0	0	0	0	296,792	1,416,208		1,455,146	-38,938	368,789	69,611	438,805	60,863			

1996 HOURLY LOAD PROFILE DATA PRORATED DIFFERENCES

DATE	HOUR	LOAD KW	HVPS	RATE L	PITCAIRN	MTS	AL	SE	SM	SH	TOTAL	FIXED	BALANCE	DIFFERENCE	SUM OF OTHERS	GL	GLH	PRORATED DIFFERENCES					
																		GSGM	GMH	RS	RH	RA	
1/1/96	1	1,221,000	64,708	135,101		1,579	1,462	3	7,150	7,858	209	218,070	1,002,930	-24,623	1,027,556	-5,634	-1,050	-4,886	-1,267	-9,975	-1,741	-73	-24,623
1/1/96	2	1,154,000	67,019	135,445		1,443	1,462	3	7,150	7,858	209	220,589	933,411	-36,429	969,841	-8,823	-1,650	-7,483	-2,031	-13,673	-2,670	-99	-36,429
1/1/96	3	1,101,000	64,871	134,883		1,337	1,462	3	7,150	7,858	209	217,772	883,228	-41,836	925,064	-10,509	-2,003	-9,064	-2,290	-14,696	-3,168	-106	-41,836
1/1/96	4	1,069,000	68,244	134,959		1,232	1,462	3	7,150	7,858	209	221,116	847,884	-50,473	898,357	-13,045	-2,449	-10,843	-3,008	-17,070	-3,934	-123	-50,473
1/1/96	5	1,059,000	66,831	135,194		1,175	1,462	3	7,150	7,858	209	219,882	839,118	-55,991	895,110	-14,588	-2,747	-12,133	-3,370	-18,670	-4,348	-135	-55,991
1/1/96	6	1,071,000	67,509	134,220		1,165	1,462	3	7,150	7,858	209	219,576	851,424	-46,626	898,050	-12,230	-2,324	-10,228	-2,829	-15,298	-3,607	-110	-46,626
1/1/96	7	1,101,000	76,926	135,831		1,193	1,462	3	7,150	7,858	209	230,632	870,368	-41,582	911,950	-11,056	-2,137	-9,234	-2,609	-13,477	-2,972	-97	-41,582
1/1/96	8	1,141,000	98,340	137,082		1,218	1,462	3	7,150	7,858	209	253,321	887,679	-68,358	956,037	-17,562	-3,411	-15,076	-3,761	-23,440	-4,937	-171	-68,358
1/1/96	9	1,160,000	97,286	137,267		1,241	1,462	0	0	0	0	237,256	922,744	-57,313	980,057	-14,343	-2,910	-12,477	-3,200	-20,111	-4,127	-146	-57,313
1/1/96	10	1,235,000	109,120	138,173		1,327	1,462	0	0	0	0	250,082	984,918	-55,513	1,040,431	-13,226	-2,770	-12,157	-2,930	-20,592	-3,689	-149	-55,513
1/1/96	11	1,292,000	99,565	139,516		1,425	1,462	0	0	0	0	241,967	1,050,033	-55,684	1,085,717	-8,207	-1,714	-7,756	-1,685	-14,081	-2,139	-103	-55,684
1/1/96	12	1,336,000	104,988	141,187		1,522	1,462	0	0	0	0	249,158	1,086,842	-43,410	1,130,253	-9,639	-1,981	-9,553	-2,114	-17,255	-2,743	-125	-43,410
1/1/96	13	1,351,000	96,429	140,398		1,569	1,462	0	0	0	0	239,857	1,111,143	-19,259	1,130,402	-4,288	-868	-4,164	-866	-7,911	-1,104	-58	-19,259
1/1/96	14	1,341,000	90,949	141,631		1,543	1,462	0	0	0	0	235,584	1,105,416	-69,822	1,175,237	-15,025	-2,975	-14,547	-3,014	-30,597	-3,439	-224	-69,822
1/1/96	15	1,362,000	102,284	140,977		1,565	1,462	0	0	0	0	246,288	1,115,712	-68,518	1,184,230	-14,599	-2,887	-14,512	-2,965	-29,327	-4,014	-214	-68,518
1/1/96	16	1,370,000	107,095	141,035		1,577	1,462	0	0	0	0	251,169	1,118,831	-36,676	1,155,507	-7,987	-1,568	-8,037	-1,659	-15,277	-2,036	-112	-36,676
1/1/96	17	1,381,000	85,607	142,647		1,632	1,462	0	0	0	0	231,368	1,149,632	-21,516	1,171,149	-4,606	-899	-4,734	-1,026	-8,864	-1,323	-65	-21,516
1/1/96	18	1,501,000	112,796	144,494		1,844	1,462	3	7,150	7,858	209	275,814	1,225,186	-20,573	1,245,758	-4,175	-811	-4,345	-904	-9,019	-1,253	-66	-20,573
1/1/96	19	1,493,000	103,893	141,866		1,934	1,462	3	7,150	7,858	209	264,375	1,228,625	-49,581	1,278,206	-9,814	-1,710	-9,675	-2,159	-23,064	-2,990	-169	-49,581
1/1/96	20	1,489,000	101,141	139,877		1,925	1,462	3	7,150	7,858	209	259,624	1,229,376	-3,834	1,233,209	-774	-132	-736	-163	-1,775	-239	-13	-3,834
1/1/96	21	1,476,000	100,716	146,533		1,946	1,462	3	7,150	7,858	209	265,877	1,210,123	17,252	1,192,872	3,581	616	3,321	789	7,813	1,073	57	17,252
1/1/96	22	1,438,000	103,044	152,862		1,912	1,462	3	7,150	7,858	209	274,500	1,163,500	3,595	1,159,905	764	133	694	175	1,589	229	12	3,595
1/1/96	23	1,365,000	112,526	149,731		1,765	1,462	3	7,150	7,858	209	280,703	1,084,297	-50,754	1,135,050	-11,179	-1,933	-9,737	-2,448	-21,972	-3,324	-160	-50,754
1/1/96	24	1,310,000	133,891	150,755		1,537	1,462	3	7,150	7,858	209	302,864	1,007,136	-63,527	1,070,662	-15,026	-2,537	-12,258	-3,119	-26,052	-4,345	-190	-63,527
1/2/96	1	1,215,000	127,733	155,061		1,316	1,462	3	7,150	7,858	209	300,791	914,209	-80,946	995,155	-20,724	-3,489	-16,504	-4,161	-29,616	-6,237	-215	-80,946
1/2/96	2	1,172,000	121,910	152,996		1,214	1,462	3	7,150	7,858	209	292,801	879,199	-61,048	940,247	-16,585	-2,795	-13,074	-3,124	-20,430	-4,889	-149	-61,048
1/2/96	3	1,143,000	124,826	154,389		1,157	1,462	3	7,150	7,858	209	297,054	845,946	-69,137	915,083	-19,258	-3,321	-15,074	-3,573	-22,106	-5,644	-161	-69,137
1/2/96	4	1,148,000	128,558	156,773		1,139	1,462	3	7,150	7,858	209	303,152	844,848	-55,611	900,459	-15,714	-2,858	-12,193	-3,149	-16,878	-4,695	-122	-55,611
1/2/96	5	1,176,000	138,669	158,167		1,139	1,462	3	7,150	7,858	209	314,656	861,344	-50,668	912,012	-14,380	-2,858	-11,329	-2,601	-15,196	-4,195	-110	-50,668
1/2/96	6	1,235,000	139,592	152,660		1,210	1,462	3	7,150	7,858	209	310,143	924,857	-37,556	962,413	-10,717	-2,132	-8,291	-2,056	-11,285	-2,992	-81	-37,556
1/2/96	7	1,377,000	138,603	159,988		1,339	1,462	3	7,150	7,858	209	316,612	1,060,388	-24,432	1,084,820	-6,956	-1,392	-5,708	-1,137	-7,530	-1,655	-54	-24,432
1/2/96	8	1,549,000	130,894	171,134		1,410	1,462	3	7,150	7,858	209	320,119	1,228,881	-40,926	1,269,807	-11,505	-2,174	-10,352	-1,832	-12,481	-2,493	-90	-40,926
1/2/96	9	1,647,000	147,310	178,370		1,424	1,462	0	0	0	0	328,564	1,318,436	-40,640	1,359,076	-11,420	-2,163	-12,113	-1,713	-10,881	-2,271	-79	-40,640
1/2/96	10	1,691,000	127,815	183,020		1,480	1,462	0	0	0	0	313,776	1,377,224	-55,301	1,432,525	-15,075	-2,845	-17,624	-2,376	-14,364	-2,913	-104	-55,301
1/2/96	11	1,728,000	136,219	184,069		1,520	1,462	0	0	0	0	323,269	1,404,731	-48,706	1,453,437	-13,252	-2,497	-16,214	-1,965	-12,190	-2,500	-88	-48,706
1/2/96	12	1,719,000	127,921	184,690		1,550	1,462	0	0	0	0	315,622	1,403,378	-71,735	1,474,753	-19,052	-3,602	-24,015	-2,904	-18,118	-3,553	-131	-71,735
1/2/96	13	1,720,000	122,808	185,580		1,565	1,462	0	0	0	0	311,415	1,408,585	-25,129	1,433,715	-6,883	-1,296	-8,445	-1,050	-6,161	-1,250	-45	-25,129
1/2/96	14	1,729,000	139,637	185,596		1,520	1,462	0	0	0	0	328,235	1,400,765	-58,018	1,458,784	-15,705	-2,929	-19,237	-2,237	-14,885	-2,917	-108	-58,018
1/2/96	15	1,701,000	124,842	184,732		1,527	1,462	0	0	0	0	312,562	1,388,438	-74,912	1,463,350	-19,868	-3,727	-24,598	-3,010	-19,749	-3,816	-144	-74,912
1/2/96	16	1,684,000	115,809	184,295		1,659	1,462	0	0	0	0	303,225	1,380,775	-74,573	1,455,348	-19,483	-3,649	-23,517	-2,970	-20,881	-3,921	-151	-74,573
1/2/96	17	1,713,000	111,840	181,702		1,788	1,462	0	0	0	0	296,792	1,416,208	-38,938	1,455,146	-9,868	-1,863	-11,742	-1,629	-11,713	-2,038	-85	-38,938
1/2/96	18	1,781,000	116,904	178,999		2,007	1,462	3	7,150	7,858	209	314,591	1,466,409	-7,156	1,473,564	-1,716	-329	-1,879	-283	-2,535	-395	-19	-7,156
1/2/96	19	1,768,000	118,120	171,949		2,082	1,462	3	7,150	7,858	209	308,832	1,459,168	-56,551	1,515,719	-12,516	-2,263	-13,658	-2,329	-22,525	-3,096	-164	-56,551
1/2/96	20	1,720,000	109,439	166,543		2,074	1,462	3	7,150	7,858	209	294,737	1,425,263	-76,773	1,502,036	-16,818	-2,915	-17,646	-2,994	-31,913	-4,255	-232	-76,773
1/2/96																							

1996 HOURLY LOAD PROFILE DATA CORRECTED TO SYSTEM LOAD AT GENERATION LEVEL

DATE	HOUR	LOAD KW	HVPS	RATE L	PITCAIRN	MTS	AL	SE	SM	SH	TOTAL	FIXED	BALANCE	SUM OF OTHERS	DIFF.	GL	GLH	GSGM	GMH	RS	RH	RA
1/1/96	1	1,221,000	64,708	135,101	1,579	1,462	3	7,150	7,858	209	218,070	1,002,930		1,002,930	0	229,451	42,754	198,990	51,585	406,270	70,915	2,966
1/1/96	2	1,154,000	67,019	135,445	1,443	1,462	3	7,150	7,858	209	220,589	933,411		933,411	0	226,072	42,288	191,721	52,044	350,335	68,414	2,538
1/1/96	3	1,101,000	64,871	134,883	1,337	1,462	3	7,150	7,858	209	217,772	883,228		883,228	0	221,870	42,295	191,348	48,336	310,259	66,876	2,244
1/1/96	4	1,069,000	68,244	134,959	1,232	1,462	3	7,150	7,858	209	221,116	847,884		847,884	0	219,144	41,140	182,156	50,538	286,752	66,083	2,072
1/1/96	5	1,059,000	66,831	135,194	1,175	1,462	3	7,150	7,858	209	219,882	839,118		839,118	0	218,622	41,171	181,835	50,510	279,800	65,159	2,021
1/1/96	6	1,071,000	67,509	134,220	1,165	1,462	3	7,150	7,858	209	219,576	851,424		851,424	0	223,330	42,435	186,765	51,663	279,355	65,860	2,017
1/1/96	7	1,101,000	76,926	135,831	1,193	1,462	3	7,150	7,858	209	230,632	870,368		870,368	0	231,410	44,736	193,275	54,610	282,094	62,207	2,037
1/1/96	8	1,141,000	98,340	137,082	1,218	1,462	3	7,150	7,858	209	253,321	887,679		887,679	0	228,060	44,290	195,778	48,840	304,389	64,105	2,218
1/1/96	9	1,160,000	97,286	137,267	1,241	1,462	0	0	0	0	237,256	922,744		922,744	0	230,923	46,845	200,886	51,515	323,788	66,443	2,344
1/1/96	10	1,235,000	109,120	138,173	1,327	1,462	0	0	0	0	250,082	984,918		984,918	0	234,651	49,143	215,683	51,980	365,353	65,459	2,649
1/1/96	11	1,292,000	99,565	139,516	1,425	1,462	0	0	0	0	241,967	1,050,033		1,050,033	0	241,497	50,441	228,217	49,581	414,330	62,943	3,025
1/1/96	12	1,336,000	104,988	141,187	1,522	1,462	0	0	0	0	249,158	1,086,842		1,086,842	0	241,323	49,599	239,171	52,935	431,997	68,680	3,137
1/1/96	13	1,351,000	96,429	140,398	1,569	1,462	0	0	0	0	239,857	1,111,143		1,111,143	0	247,409	50,060	240,251	49,982	456,429	63,678	3,134
1/1/96	14	1,341,000	90,949	141,631	1,543	1,462	0	0	0	0	235,584	1,105,416		1,105,416	0	237,882	47,093	230,315	47,723	484,413	54,450	3,540
1/1/96	15	1,362,000	102,284	140,977	1,565	1,462	0	0	0	0	246,288	1,115,712		1,115,712	0	237,716	47,009	236,309	48,273	477,553	65,363	3,490
1/1/96	16	1,370,000	107,095	141,035	1,577	1,462	0	0	0	0	251,169	1,118,831		1,118,831	0	243,662	47,847	245,160	50,608	466,033	62,117	3,405
1/1/96	17	1,381,000	85,607	142,647	1,652	1,462	0	0	0	0	231,368	1,149,632		1,149,632	0	246,118	48,012	252,938	54,829	473,599	70,676	3,460
1/1/96	18	1,501,000	112,796	144,494	1,844	1,462	3	7,150	7,858	209	275,814	1,225,186		1,225,186	0	248,638	48,288	258,772	53,812	537,131	74,637	3,909
1/1/96	19	1,493,000	103,893	141,866	1,934	1,462	3	7,150	7,858	209	264,375	1,228,625		1,228,625	0	243,188	42,383	239,740	53,502	571,533	74,100	4,179
1/1/96	20	1,489,000	101,141	139,877	1,925	1,462	3	7,150	7,858	209	259,624	1,229,376		1,229,376	0	248,336	42,471	236,017	52,354	569,381	76,653	4,163
1/1/96	21	1,476,000	100,716	146,533	1,946	1,462	3	7,150	7,858	209	265,877	1,210,123		1,210,123	0	251,196	43,216	232,987	55,365	548,056	75,296	4,006
1/1/96	22	1,438,000	103,044	152,862	1,912	1,462	3	7,150	7,858	209	274,500	1,163,500		1,163,500	0	247,240	43,002	224,481	56,754	514,139	74,127	3,757
1/1/96	23	1,365,000	112,526	149,731	1,765	1,462	3	7,150	7,858	209	280,703	1,084,297		1,084,297	0	238,833	41,296	208,030	52,295	469,418	71,012	3,412
1/1/96	24	1,310,000	133,891	150,755	1,537	1,462	3	7,150	7,858	209	302,864	1,007,136		1,007,136	0	238,214	40,221	194,328	49,454	413,021	68,882	3,016
1/2/96	1	1,215,000	127,733	155,061	1,316	1,462	3	7,150	7,858	209	300,791	914,209		914,209	0	234,058	39,404	186,400	46,994	334,484	70,446	2,423
1/2/96	2	1,172,000	121,910	152,996	1,214	1,462	3	7,150	7,858	209	292,801	879,199		879,199	0	238,861	40,259	188,286	44,998	294,235	70,416	2,144
1/2/96	3	1,143,000	124,826	154,389	1,157	1,462	3	7,150	7,858	209	297,054	845,946		845,946	0	235,642	40,637	184,439	43,715	270,485	69,058	1,969
1/2/96	4	1,148,000	128,558	156,773	1,139	1,462	3	7,150	7,858	209	303,152	844,848		844,848	0	238,736	43,426	185,261	47,839	256,409	71,329	1,849
1/2/96	5	1,176,000	138,669	158,167	1,139	1,462	3	7,150	7,858	209	314,656	861,344		861,344	0	244,460	48,588	192,591	44,214	258,322	71,307	1,863
1/2/96	6	1,235,000	139,592	152,660	1,210	1,462	3	7,150	7,858	209	310,143	924,857		924,857	0	263,928	52,511	204,181	50,629	277,915	73,688	2,006
1/2/96	7	1,377,000	138,603	159,988	1,339	1,462	3	7,150	7,858	209	316,612	1,060,388		1,060,388	0	301,887	60,422	247,729	49,350	326,823	71,813	2,365
1/2/96	8	1,549,000	130,894	171,134	1,410	1,462	3	7,150	7,858	209	320,119	1,228,881		1,228,881	0	345,465	65,278	310,825	54,998	374,757	74,842	2,717
1/2/96	9	1,647,000	147,310	178,370	1,424	1,462	0	0	0	0	328,564	1,318,436		1,318,436	0	370,492	70,181	392,955	55,589	352,993	73,670	2,557
1/2/96	10	1,691,000	127,815	183,020	1,480	1,462	0	0	0	0	313,776	1,377,224		1,377,224	0	375,428	70,854	438,922	59,182	357,712	72,534	2,592
1/2/96	11	1,728,000	136,219	184,069	1,520	1,462	0	0	0	0	323,269	1,404,731		1,404,731	0	382,211	72,006	467,624	56,672	351,569	72,103	2,547
1/2/96	12	1,719,000	127,921	184,690	1,550	1,462	0	0	0	0	315,622	1,403,378		1,403,378	0	374,607	70,817	472,174	57,096	356,237	69,865	2,581
1/2/96	13	1,720,000	122,808	185,580	1,565	1,462	0	0	0	0	311,415	1,408,585		1,408,585	0	385,804	72,638	473,391	58,839	345,347	70,066	2,500
1/2/96	14	1,729,000	139,657	185,596	1,520	1,462	0	0	0	0	328,235	1,400,765		1,400,765	0	379,165	70,726	464,456	54,008	359,376	70,431	2,604
1/2/96	15	1,701,000	124,842	184,732	1,527	1,462	0	0	0	0	312,562	1,388,438		1,388,438	0	368,238	69,068	455,907	55,794	366,038	70,722	2,671
1/2/96	16	1,684,000	115,809	184,295	1,659	1,462	0	0	0	0	303,225	1,380,775		1,380,775	0	360,744	67,562	435,439	54,999	386,624	72,601	2,805
1/2/96	17	1,713,000	111,840	181,702	1,788	1,462	0	0	0	0	296,792	1,416,208		1,416,208	0	358,920	67,748	427,064	59,234	426,024	74,125	3,093
1/2/96	18	1,781,000	116,904	178,999	2,007	1,462	3	7,150	7,858	209	314,591	1,466,409		1,466,409	0	351,765	67,486	384,999	58,048	519,454	80,860	3,796
1/2/96	19	1,768,000	118,120	171,949	2,082	1,462	3	7,150	7,858	209	308,832	1,459,168		1,459,168	0	322,953	58,398	352,408	60,091	581,212	79,872	4,233
1/2/96	20	1,720,000	109,439	166,543	2,074	1,462	3	7,150	7,858	209	294,737	1,425,263		1,425,263	0	312,220	54,121	327,592	55,587	592,442	78,983	4,316
1/2/96	21	1,713,000	126,263	177,404	2,007	1,462	3	7,150	7,858	209	322,356	1,390,644		1,390,644	0	315,448	54,596	309,999	59,730	568,248	78,468	4,155
1/2/96	22	1,633,000	116,846	176,691	1,971	1,462	3	7,150	7,858	209	320,190	1,320,810		1,320,810	0	313,709	51,762	262,951	56,589	554,473	77,272	4,054
1/2/96	23	1,525,000	114,625	169,875	1,829	1,462	3	7,150	7,858	209	303,010	1,221,990		1,221,990	0	311,740	48,539	230,399	59,453	495,214	73,044	3,602
1/2/96	24	1,406,000	106,139	169,649	1,581	1,462	3	7,150	7,858	209	294,051	1,111,949		1,111,949	0	289,723	46,189	208,956	58,700	436,503	68,705	3,172

1996 HOURLY LOAD PROFILE DATA CORRECTED TO SYSTEM LOAD AT GENERATION LEVEL

DATE	HOUR	LOAD KW	HVPS	RATE L	PITCAIRN	MTS	AL	SE	SM	SH	TOTAL	FIXED	BALANCE	SUM OF OTHERS	DIFF.	GL	QLH	GSGM	GMH	RS	RJ1	RA
1/1/96	1	1,221,000	64,708	135,101	1,579	1,462	3	7,150	7,858	209	218,070	1,002,930		1,002,930	0	229,451	42,754	198,990	51,585	406,270	70,915	2,966
1/1/96	2	1,154,000	67,019	135,445	1,443	1,462	3	7,150	7,858	209	220,589	933,411		933,411	0	226,072	42,288	191,721	52,044	350,335	68,414	2,538
1/1/96	3	1,101,000	64,871	134,883	1,337	1,462	3	7,150	7,858	209	217,772	883,228		883,228	0	221,870	42,295	191,348	48,336	310,259	66,876	2,244
1/1/96	4	1,069,000	68,244	134,959	1,232	1,462	3	7,150	7,858	209	221,116	847,884		847,884	0	219,144	41,140	182,156	50,538	286,752	66,083	2,072
1/1/96	5	1,059,000	66,831	135,194	1,175	1,462	3	7,150	7,858	209	219,882	839,118		839,118	0	218,622	41,171	181,835	50,510	279,800	65,159	2,021
1/1/96	6	1,071,000	67,509	134,220	1,165	1,462	3	7,150	7,858	209	219,576	851,424		851,424	0	223,330	42,435	186,765	51,663	279,355	65,860	2,017
1/1/96	7	1,101,000	76,926	135,831	1,193	1,462	3	7,150	7,858	209	230,632	870,368		870,368	0	231,410	44,736	193,275	54,610	282,094	62,207	2,037
1/1/96	8	1,141,000	98,340	137,082	1,218	1,462	3	7,150	7,858	209	253,321	887,679		887,679	0	228,060	44,290	195,778	48,840	304,389	64,105	2,218
1/1/96	9	1,160,000	97,286	137,267	1,241	1,462	0	0	0	0	237,256	922,744		922,744	0	230,923	46,845	200,886	51,515	323,788	66,443	2,344
1/1/96	10	1,235,000	109,120	138,173	1,327	1,462	0	0	0	0	250,082	984,918		984,918	0	234,651	49,143	215,683	51,980	365,353	65,459	2,649
1/1/96	11	1,292,000	99,565	139,516	1,425	1,462	0	0	0	0	241,967	1,050,033		1,050,033	0	241,497	50,441	228,217	49,581	414,330	62,943	3,025
1/1/96	12	1,336,000	104,988	141,187	1,522	1,462	0	0	0	0	249,158	1,086,842		1,086,842	0	241,323	49,599	239,171	52,935	431,997	68,680	3,137
1/1/96	13	1,351,000	96,429	140,398	1,569	1,462	0	0	0	0	239,857	1,111,143		1,111,143	0	247,409	50,060	240,251	49,982	456,429	63,678	3,334
1/1/96	14	1,341,000	90,949	141,631	1,543	1,462	0	0	0	0	235,584	1,105,416		1,105,416	0	237,882	47,093	230,315	47,723	484,413	54,450	3,540
1/1/96	15	1,362,000	102,284	140,977	1,565	1,462	0	0	0	0	246,288	1,115,712		1,115,712	0	237,716	47,009	236,309	48,273	477,553	65,363	3,490
1/1/96	16	1,370,000	107,095	141,035	1,577	1,462	0	0	0	0	251,169	1,118,831		1,118,831	0	243,662	47,847	245,160	50,608	466,033	62,117	3,405
1/1/96	17	1,381,000	85,607	142,647	1,652	1,462	0	0	0	0	231,368	1,149,632		1,149,632	0	246,118	48,012	252,938	54,829	473,599	70,676	3,460
1/1/96	18	1,501,000	112,796	144,494	1,844	1,462	3	7,150	7,858	209	275,814	1,225,186		1,225,186	0	248,638	48,288	258,772	53,812	537,131	74,637	3,909
1/1/96	19	1,493,000	103,893	141,866	1,934	1,462	3	7,150	7,858	209	264,375	1,228,625		1,228,625	0	243,188	42,383	239,740	53,502	571,533	74,100	4,179
1/1/96	20	1,489,000	101,141	139,877	1,925	1,462	3	7,150	7,858	209	259,624	1,229,376		1,229,376	0	248,336	42,471	236,017	52,354	569,381	76,653	4,163
1/1/96	21	1,476,000	100,716	146,533	1,946	1,462	3	7,150	7,858	209	265,877	1,210,123		1,210,123	0	251,196	43,216	232,987	55,365	548,056	75,296	4,006
1/1/96	22	1,438,000	103,044	152,862	1,912	1,462	3	7,150	7,858	209	274,500	1,163,500		1,163,500	0	247,240	43,002	224,481	56,754	514,139	74,127	3,757
1/1/96	23	1,365,000	112,526	149,731	1,765	1,462	3	7,150	7,858	209	280,703	1,084,297		1,084,297	0	238,833	41,296	208,030	52,295	469,418	71,012	3,412
1/1/96	24	1,310,000	133,891	150,755	1,537	1,462	3	7,150	7,858	209	302,864	1,007,136		1,007,136	0	238,214	40,221	194,328	49,454	413,021	68,882	3,016
1/2/96	1	1,215,000	127,733	155,061	1,316	1,462	3	7,150	7,858	209	300,791	914,209		914,209	0	234,058	39,404	186,400	46,994	334,484	70,446	2,423
1/2/96	2	1,172,000	121,910	152,996	1,214	1,462	3	7,150	7,858	209	292,801	879,199		879,199	0	238,861	40,259	188,286	44,998	294,235	70,416	2,144
1/2/96	3	1,143,000	124,826	154,389	1,157	1,462	3	7,150	7,858	209	297,054	845,946		845,946	0	235,642	40,637	184,439	43,715	270,485	69,058	1,969
1/2/96	4	1,148,000	128,558	156,773	1,139	1,462	3	7,150	7,858	209	303,152	844,848		844,848	0	238,736	43,426	185,261	47,839	256,409	71,329	1,849
1/2/96	5	1,176,000	138,669	158,167	1,139	1,462	3	7,150	7,858	209	314,656	861,344		861,344	0	244,460	48,588	192,591	44,214	258,322	71,307	1,863
1/2/96	6	1,235,000	139,592	152,660	1,210	1,462	3	7,150	7,858	209	310,143	924,857		924,857	0	263,928	52,511	204,181	50,629	277,915	73,688	2,006
1/2/96	7	1,377,000	138,603	159,988	1,339	1,462	3	7,150	7,858	209	316,612	1,060,388		1,060,388	0	301,887	60,422	247,729	49,350	326,823	71,813	2,365
1/2/96	8	1,549,000	130,894	171,134	1,410	1,462	3	7,150	7,858	209	320,119	1,228,881		1,228,881	0	345,465	65,278	310,825	54,998	374,757	74,842	2,717
1/2/96	9	1,647,000	147,310	178,370	1,424	1,462	0	0	0	0	328,564	1,318,436		1,318,436	0	370,492	70,181	392,955	55,589	352,993	73,670	2,557
1/2/96	10	1,691,000	127,815	183,020	1,480	1,462	0	0	0	0	313,776	1,377,224		1,377,224	0	375,428	70,854	438,922	59,182	357,712	72,534	2,592
1/2/96	11	1,728,000	136,219	184,069	1,520	1,462	0	0	0	0	323,269	1,404,731		1,404,731	0	382,211	72,006	467,624	56,672	351,569	72,103	2,547
1/2/96	12	1,719,000	127,921	184,690	1,550	1,462	0	0	0	0	315,622	1,403,378		1,403,378	0	374,607	70,817	472,174	57,096	356,237	69,865	2,581
1/2/96	13	1,720,000	122,808	185,580	1,565	1,462	0	0	0	0	311,415	1,408,585		1,408,585	0	385,804	72,638	473,391	58,839	345,347	70,066	2,500
1/2/96	14	1,729,000	139,657	185,596	1,520	1,462	0	0	0	0	328,235	1,400,765		1,400,765	0	379,165	70,726	464,456	54,008	359,376	70,431	2,604
1/2/96	15	1,701,000	124,842	184,732	1,527	1,462	0	0	0	0	312,562	1,388,438		1,388,438	0	368,238	69,068	455,907	55,794	366,038	70,722	2,671
1/2/96	16	1,684,000	115,809	184,295	1,659	1,462	0	0	0	0	303,225	1,380,775		1,380,775	0	360,744	67,562	435,439	54,999	386,624	72,601	2,805
1/2/96	17	1,713,000	111,840	181,702	1,788	1,462	0	0	0	0	296,792	1,416,208		1,416,208	0	358,920	67,748	427,064	59,234	426,024	74,125	3,093
1/2/96	18	1,781,000	116,904	178,999	2,007	1,462	3	7,150	7,858	209	314,591	1,466,409		1,466,409	0	351,765	67,486	384,999	58,048	519,454	80,860	3,796
1/2/96	19	1,768,000	118,120	171,949	2,082	1,462	3	7,150	7,858	209	308,832	1,459,168		1,459,168	0	322,953	58,398	352,408	60,091	581,212	79,872	4,233
1/2/96	20	1,720,000	109,439	166,543	2,074	1,462	3	7,150	7,858	209	294,737	1,425,263		1,425,263	0	312,220	54,121	327,592	55,587	592,442	78,983	4,316
1/2/96	21	1,713,000	126,263	177,404	2,007	1,462	3	7,150	7,858	209	322,356	1,390,644		1,390,644	0	315,448	54,596	309,999	59,730	568,248	78,468	4,155
1/2/96	22	1,633,000	116,846	176,691	1,971	1,462	3	7,150	7,858	209	312,190	1,320,810		1,320,810	0	313,709	51,762	262,951	56,589	554,473	77,272	4,054
1/2/96	23	1,525,000	114,625	169,875	1,829	1,462	3	7,150	7,858	209	303,010	1,221,990		1,221,990	0	311,740	48,539	230,399	59,453	495,214	73,044	3,602
1/2/96	24	1,406,000	106,139	169,649	1,581	1,462	3	7,150	7,858	209	294,051	1,111,949		1,111,949	0	289,723	46,189	208,956	58,700	436,503	68,705	3,172

DUQUESNE LIGHT COMPANY
TWELVE MONTH COINCIDENT PEAKS - 1996

DATE	HOUR	LOAD KW	HVPS	RATE L	PITCAIRN	MTS	AL	SE	SM	SH	GL	GLH	GSGM	GMH	RS	RH	RA
1/11/96	11	1,966,000	171,353	200,109	1,686	1,462	0	0	0	0	428,078	90,595	508,996	84,655	408,012	68,076	2,978
2/5/96	11	2,040,000	185,548	198,019	1,800	1,462	0	0	0	0	435,688	97,314	529,862	87,792	454,883	42,022	5,611
3/8/96	11	1,888,000	159,029	194,133	1,597	1,462	0	0	0	0	412,161	82,983	490,019	77,346	410,161	56,114	2,994
4/10/96	11	1,725,000	150,487	199,286	1,393	1,462	0	0	0	0	419,889	74,912	484,347	53,732	321,791	15,155	2,547
5/20/96	16	2,335,000	164,803	224,710	2,284	1,462	0	0	0	0	484,600	80,985	683,370	25,276	628,916	32,604	5,988
6/18/96	15	2,329,000	151,548	231,937	2,296	1,462	0	0	0	0	475,396	75,981	695,438	33,245	615,386	38,290	8,022
7/1/96	15	2,353,000	109,766	218,180	2,595	1,462	0	0	0	0	470,003	75,664	720,913	32,473	674,266	39,665	8,014
8/7/96	15	2,463,000	186,789	224,273	2,562	1,462	0	0	0	0	528,403	84,041	709,284	43,379	633,047	40,972	8,788
9/5/96	16	2,232,000	183,408	223,417	2,122	1,462	0	0	0	0	507,626	76,455	689,043	40,053	466,521	34,096	7,797
10/2/96	15	1,735,000	163,578	210,533	1,798	1,462	0	0	0	0	444,881	65,637	510,312	31,742	272,934	25,635	6,487
11/13/96	19	1,869,000	223,639	184,295	1,928	1,462	4	7,150	7,858	209	355,172	64,657	358,972	70,706	540,715	45,866	6,366
12/19/96	19	1,962,000	198,035	181,249	2,233	1,462	4	7,150	7,858	209	353,347	66,331	368,554	72,336	611,908	86,868	4,457
AVG.		2,074,750	170,665	207,512	2,025	1,462	1	1,192	1,310	35	442,937	77,963	562,426	54,395	503,212	43,780	5,838
I - CP		2,463,000	186,789	224,273	2,562	1,462	0	0	0	0	528,403	84,041	709,284	43,379	633,047	40,972	8,788

DUQUESNE LIGHT COMPANY
CLASS MAXIMUM PEAKS - 1996

MONTH	CLASS MAX	HVPS	RATE L	PITCAIRN	MTS	AL	SE	SM	SH	GL	GLH	GSGM	GMH	RS	RH	RA
JAN	2,340,248	207,909	207,696	2,212	1,462	3	7,150	7,858	209	428,078	90,595	508,996	89,956	675,932	103,252	8,940
FEB	2,436,957	231,169	205,715	2,253	1,462	3	7,150	7,858	209	441,254	97,314	540,944	102,770	680,839	109,177	8,841
MAR	2,223,746	202,544	197,389	2,141	1,462	3	7,150	7,858	209	414,896	84,445	497,220	88,793	620,489	91,442	7,708
APR	2,167,044	198,419	213,631	1,906	1,462	3	7,150	7,858	209	451,266	74,912	552,069	55,619	524,779	70,525	7,235
MAY	2,624,359	182,714	227,320	2,564	1,462	3	7,150	7,858	209	510,442	83,668	700,629	34,299	810,517	47,620	7,904
JUN	2,844,672	198,664	233,523	2,674	1,462	4	7,150	7,858	209	573,790	89,336	804,703	40,587	824,581	49,870	10,263
JUL	2,696,660	206,456	232,113	2,716	1,462	4	7,150	7,858	209	543,407	87,661	731,071	42,080	781,901	43,166	9,408
AUG	2,756,594	213,757	230,585	2,787	1,462	4	7,150	7,858	209	531,575	84,041	736,596	51,714	830,176	48,154	10,526
SEP	2,532,096	204,700	232,172	2,447	1,462	4	7,150	7,858	209	525,015	76,787	691,579	45,277	690,606	37,806	9,025
OCT	2,160,584	207,860	217,962	2,447	1,462	4	7,150	7,858	209	461,111	70,165	554,156	50,020	510,639	62,428	7,114
NOV	2,208,147	223,639	213,320	1,992	1,462	4	7,150	7,858	209	440,005	77,672	503,632	78,234	573,491	71,624	7,857
DEC	2,280,874	208,791	204,356	2,244	1,462	4	7,150	7,858	209	423,072	82,724	497,859	77,832	668,972	89,748	8,594
12 MO AVG	2,439,332	207,219	217,982	2,365	1,462	3	7,150	7,858	209	478,659	83,277	609,955	63,098	682,743	68,734	8,618
1996 MAX	3,012,616	231,169	233,523	2,787	1,462	4	7,150	7,858	209	573,790	97,314	804,703	102,770	830,176	109,177	10,526

Item: I-7

Witness: J. A. Lahtinen

Page 1 of 2

DUQUESNE LIGHT COMPANY

I. Cost of Service

For each customer taking interruptible service (do not identify customers by name), provide:

- (a) The amount of interruptible capacity under contract
- (b) The amount of firm capacity under contract
- (c) The time, duration, justification, and amount of capacity reduction for each requested interruption for the most recent 3-year period
- (d) The maximum load imposed by the customer on the company during each requested interruption for the most recent 3-year period
- (a) If credit is awarded on a basis of actual interruption (as contrasted to simple credit or reduced monthly demand charge for each kilowatt of interruptible service), provide the amount received for each requested interruption

Response:

7.(a) and (b): See Table below.

CUSTOMER	CONTRACT LOAD	
	INTERRUPTIBLE (KW)	FIRM (KW) (ON PEAK)
1	35,000	1,000
2	4,500	0
3	715	685
4	41,400	20,600
5	5,000	2,500
6	4,900	5,871
7	30,000	10,000
8	1,100	900
9	6,500	500
10	30,000	40,000
11	1,700	0

7.(c) and (d): For the most recent 36-month period, there were no requests by the company for interruptible customers to interrupt load.

Item No: I-7

Witness: J. A. Lahtinen

Page 2 of 2

- 7.(e): Duquesne currently pays customers a credit of \$2.32 for each kW of interruptible load. For interruption, customer's full contracted interruptible load can be interrupted.

DUQUESNE LIGHT COMPANY

- I. Cost of Service
8. Provide documentation, workpapers and analyses to support the functionalization and classification of distribution plant into demand and customer-related components.

Response:

Certain distribution plant was classified as demand or customer-related using the same ratios for such plant embodied in a cost of service study for the test year of Duquesne's last rate case where rates were approved by the Commission (that study is attached to the response to I-5):

The current cost of service is described in the direct statement of Mr. Morgan O'Brien, Duquesne Statement No. 4 and Mr. James A. Lahtinen, Duquesne Statement No. 5.

A copy of the study used to classify customer costs in the last rate case and embodied in the Cost of Service study attached to the response to I-5 is attached .

Attachment:

Distribution Plant Customer and Demand Identification Study

RICHARD H. PIERCE & ASSOC.

Dean
6230

Distribution Plant Study
Customer Component of Cost

General

The time requirements of data are based on the estimated life of the property. If the property has a 35 year life, 35 years of additions are all that are required. Normally, in order to tie the study to check points, different lower curves and different life expectancies are required. Thus, 40 or 45 years of data are required. This provides a basis to manipulate the data into prescribed conditions.

I am enclosing work papers wherein the computer operations are shown in a handwritten format on sheets 1, 2 and 3. I suggest that you have this, or a similar format developed. This is an excellent basis to explain to Commission Staff exactly what has happened.

The figure highlighted on page 3 is a check point and should be used as an approximation.

Sheet 4 is a summary sheet and is what Larry was approximating. Col. 2 is an adjustment column for early retirements due to sale of facilities, freeway construction etc. The total of Col #3 should be ± 2 or 3 % of actual account. Column #6 is also a check figure and should be ± 2 or 3 percent of recorded units on the system.

Account 364 - Poles

1. Number of poles in system.

Exclude stubs and brace - (Normally less than 30')

Joint poles should be $\frac{1}{2}$, $\frac{3}{4}$ basis etc.

2. Installed cost of average pole - 1983

Get same data for previous 3 or 4 years and check cost increases versus HW index. They should be reasonably close or - your cost accounting may require investigation - Utilities change their capitalization and expense ratios.

Maybe check some large work orders for verification in lieu of averages

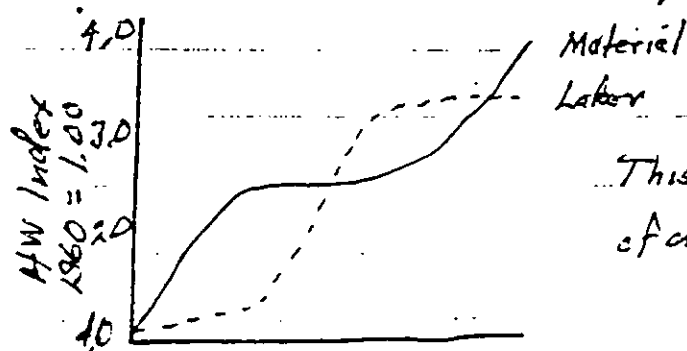
3. Labor cost - 1983

This should be for a "naked" pole. It is normally an educated figure and maybe 75 or 80% of total labor cost. This is because labor should bore all transportation ~~costs~~

Check to see that allocation of labor to 364 and 365 is reasonable. Also check with HW as in #2 above

4. Need to separate primary & secondary installations. (Pole Survey or?)

5. Make a graph of HW Index of 364 and labor to demonstrate requirement for this procedure



This shows matching of diverse trends

Account 365 - Conductors

1. Require circuit feet and conductor feet on System.
See Exh 2A attached for some problems
2. Computer check is same as Sheet 4 Col 3 of example;
same as 364.
3. Units are in Circuit Feet.
4. Require cost of open wire construction in 1983
per foot of conductor. (Some kind of labor cost
estimate - normally tied into 364 somehow)
5. Reduce item 4 from 3.5 or 4 conductors per circuit
foot system to 2 conductor system.
6. Primary is probably 10% or so less costly to
install than secondary due to economies of scale.
7. Make graph of HW Indexes as in item 5 of 364

Account 366 Conduit

1. This is probably demand related except for UG Dips -
You wouldn't install Conduit except for load density
and therefore it is demand related
2. If data on Dips is available, the % should be the
same as 365.

Account 367 UG Conductors

1. Require Circuit feet for Network
2. Apply cost of 2 wire OH construction from 365
to circuit feet. Balance is demand related for
Network.
3. 2 wire OH cost applied to URD. Balance is

Account 368 Transformers

1. Should separate OH & UG
UG further by Pad-Mount, Submersible & Vault.
2. OH should be further separated between 1Ø & 3Ø and transformers ~~and~~ over and under 50KVA.
3. Labor applicable to 50KVA & Less is the customer component of cost.
4. This is applied to computer printout but limited to 1Ø transformer positions.

Account 369 Services

1. Determine cost of new services
2. See attachment ~~for~~ identified as lecture

Lecture 3
Mass Distribution Plant

1. Consists of poles, conductors, line transformers, services and meters.
(Exhibit 6) *Expense \$ 7 Apr 2 & 3*
 - A. Utility generally has poor records - describe
 - B. Levels of Service - Primary and Secondary
 - C. All plant has customers and demand classification of plant*
 1. Demand classification is required for size of load.
 2. Customer classification is required for density of customers.
 - a. Usually tied to a minimum size or zero intercept concept.
2. Steps for functionalization of mass distribution plant.
 - A. Primary and secondary separation
 1. Poles and overhead conductors are functionalized as overhead lines.
(Accounts 364 and 365)
 2. Underground conduit and underground conductors are functionalized as URD, Network and Dips. (Account 366 and 367)
 - a. URD (Underground Residential Distribution)
 1. Usually carried in Account 367 in total
 2. Majority of plant in primary function
 - b. Network (Definition)
 1. Has plant in Accounts 366 and 367
 2. Usually all plant is primary
 - c. Dips (Definition)
 1. Has plant in Accounts 366 and 367
 2. All plant is primary

* Usually excluding meters which are totally customer related

3. Overhead Lines

- a. Primary-Secondary Split may be determined on industry basis of 60 percent primary and 40 percent secondary or by Pole Survey (Exhibit 7).

4. URD

- a. Primary-Secondary Split is usually determined on basis of wire sizes. URD is a reasonably recent development and conduit feet of installed plant is available by wire size.
- b. Usually very small quantity of secondary.

5. Network

- a. Few network systems have been installed since 1950. Common practice has been to install a primary system that terminates in an underground vault with a line transformer. All installations are cable in duct. A major part of the system is duct Account 365. Normally, there is little or no secondary network.

6. Dips

- a. Usually an increase in Account 366 is attributable to Dips
- b. All plant is primary

3. Classification of Functions

- A. All mass property accounts have plant classified to the customer and demand components of cost exclusive of Meters, Account 370.

B. Four major methods of classifying mass distribution plant

- 1. Zero Intercept (Exhibit 8, Method of Classification, Section 1)
- 2. Minimum Size
- 3. Minimum Intercept
- 4. Modified Zero Intercept (See Exhibit 7A) *Explain*

4. Classification by Accounts (Recommended)

- A. Account 364 - Poles - Total \$35,406,000

- 1. Separate between Primary and Secondary plant

- a. Primary @ 60% - \$21,243,600
- b. Secondary @ 40% - \$14,162,400
- c. Percentage may come from pole survey

2. Classification Study yields 27.27%* of plant is customer related.

	<u>Poles</u>		
	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
Primary	5,793,130	15,450,470	21,243,600
Secondary	3,862,086	10,300,314	<u>14,162,400</u>
Total			<u>35,406,000</u>

* This percent may be subject to adjustment for economies of scale such as 25.27% for primary plant and 29.27% for secondary plant.

B. Account 365 - Overhead Conductors - Total \$38,456,000

1. Separate between Primary and Secondary plant.
 - a. Primary @ 60% = \$23,073,600
 - b. Secondary @ 40% = \$15,382,400
 - c. Percentages may come from Pole Survey
2. Classification Study yields 32 percent of plant is customer-related (Same process as Table I, Exhibit 8)
3. Conductor and circuit feet are compared
 - a. There may be 45,000,000 conductor feet and 13,235,000 circuit feet in the system. This means that there are 3.4 conductors per circuit foot. Total Overhead Conductor plant has a value of \$38,456,000 or equal to \$.85458 per conductor foot. A minimum size system would only require two conductors in lieu of the 3.4 conductors that exist. Therefore, the primary calculation is as follows:

$$(.85458/\text{conductor ft}) \times 2 \text{ conductors} \times 13,235,000 \text{ circuit feet} \times .60 \text{ Primary} \times .32 \text{ customer component} = \$4,343,181 \text{ customer component of overhead primary conductors.}$$

The secondary calculation follows:

$$(.85458/\text{conductor ft.}) \times 2 \text{ conductors} \times 13,235,000 \text{ circuit ft.} \times .40 \text{ secondary} \times .32 \text{ customer component} = \$2,895,454 \text{ customer component of overhead secondary lines. May use economies of scale between primary and secondary of } \pm 2\%.$$
4. The demand component is equal to the total account less the customer component. This equals:

	<u>Overhead Conductors</u>		
	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
Primary	4,343,181	18,730,419	23,073,600
Secondary	2,895,454	12,486,946	<u>15,382,400</u>
Total			<u>38,456,000</u>

5. Functionalization on Report 1 groups poles and overhead conductors as the overhead lines function. This requires the following:

Overhead Functions

	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
Primary Poles	5,793,130	15,450,470	21,243,600
Conductors	<u>4,343,181</u>	<u>18,730,419</u>	<u>23,073,600</u>
Total Primary	<u>10,136,311</u>	<u>34,180,889</u>	<u>44,317,200</u>
Secondary Poles	3,862,086	10,300,314	14,162,400
Conductors	<u>2,895,454</u>	<u>12,486,946</u>	<u>15,382,400</u>
Total Secondary	<u>6,757,540</u>	<u>22,787,260</u>	<u>29,544,800</u>

C. Account 366 - Underground Conduit - Total \$14,580,000

1. Analysis of Company Accounts will generally provide the following:

a. Underground Dips are all recent additions and may total \$3,604,000. All plant is primary.

1. The reason underground dips are installed is basically because of aesthetic reasons. Many primary lines radiate from the substation. The underground dip is constructed to move load. Under a minimal system, ducts would not be required and therefore, this plant is normally assigned totally to the demand component of cost.

b. URD Total - \$250,000

1. There is normally very little URD installed in ducts. Sometimes the crossing of a major intersection or a railroad crossing may be through duct work.

2. Normally all primary plant

3. The customer component is assumed to be the same as the overhead lines function on a percentage basis

$$\left(\frac{10,136,311}{44,317,200} \right) = 22.87\%$$

- a. There is no good reason for this assumption except distance. If the lines were overhead, it would require a customer component. Because it is an underground duct, it should have some customer component.

4. Classification of Account as follows:

Account 366 Underground Duct - URD

	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
Primary	57,175	192,825	250,000

c. Network Total - \$10,726,000

1. A network system is costly to install and maintain and usually only exists in metropolitan areas.
2. Plant does not lend itself to a zero intercept of minimum size analysis because there may be 16 duct feet to 1 foot of conduit, or 4:1 or whatever and utility records normally are not precise.
3. Duct feet and conduit feet are usually available. If this is the case, the overhead computation may be used as follows to classify the duct:

$$\frac{\text{Account 366}}{\text{Duct Feet}} = \frac{\$10,726,000}{1,397,200} = \$7.68/\text{Duct foot}$$

$$\frac{310,500}{1,397,200} \times 7.68 = \$1.71 \text{ conduit feet for one duct system}$$

Note: Conduit feet usually not the same as circuit feet, but similar. From the Overhead Classification Study (similar to Exhibit 8, Table 1), it was determined that 32% of the minimum system was customer related. Therefore: .32 x \$1.71 x 310,500 conduit feet = \$169,906 = customer component of ducts.

4. System is considered to be all primary unless specified otherwise.
5. Account 366 is then functionalized as follows:

Account 366 - Underground Conduit

	<u>Customer Component</u>	<u>Demand Component</u>	<u>Total</u>
Dips - Primary	--	3,604,000	3,604,000
Secondary	--	--	--
URD - Primary	57,175	192,825	250,000
Secondary	--	--	--
Network - Primary	169,906	10,556,094	10,726,000
Secondary	--	--	--
Total	<u>227,081</u>	<u>14,352,919</u>	<u>14,580,000</u>

d. Account 367 - Underground Conductors \$45,890,000

1. Underground Dips - \$313,000
 - a. All primary plant
 - b. Use same percent as Account 365

Underground Dips

	<u>Customer Component</u>	<u>Demand Component</u>	<u>Total</u>
Primary	58,916*	254,084	313,000

* 18.82% (Overhead Conductors Primary)

$$\frac{4,343,181}{23,073,600} = 18.82\%$$

2. URD - \$38,750,000

- a. Most utilities require a contribution in aid of construction for the difference in cost of a URD installation and an overhead installation. If this is the case, the customer component is the same percentage of the total account as was account 365 by primary and secondary voltage levels.
- b. If this is not the case, a calculation as shown in Table 1 must be made.
- c. Primary and Secondary plant may be separated on the basis of wire sizes.
- e. Example:

URD Conductors

	<u>Customer</u>	<u>Demand</u>	<u>Total</u>
Primary	7,017,463 ²	30,263,537 ³	37,281,000 ¹
Secondary	276,512 ²	1,192,488 ³	1,469,000 ¹
Total	7,293,975	31,456,025	38,750,000

- 1 From analysis of wire sizes
- 2 From Account 365 (18.82%)
- 3 By subtraction

3. Network - \$6,827,000

- a. Conductor feet and circuit feet are usually known.
 1. Conductor feet may be 3,650,800 and circuit feet may be 702,000 (This does not tie to duct feet because there are vacant ducts) (Usually 3Ø service) (May be numerous circuits in one duct).
 2. Cost is $\frac{\$6,827,000}{3,650,800} = \$1.87$ per conductor foot
 3. Circuit feet x \$1.87 x 2 conductors = \$2,625,480 for minimum system.
 4. From Account 365 Study, 32% was determined to be customer related which equals \$2,625,480 x .32 = \$840,154 which is the customer component.

5. Majority of plant is primary. Secondary may be determined from Company records.

6. Summary of Account 367

<u>Account 367</u>			
	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
Dips - Primary	58,916	254,084	313,000
Secondary	--	--	--
URD - Primary	7,017,463	30,263,537	37,281,000
Secondary	276,512	1,192,488	1,469,000
Network - Primary	756,139	5,388,161	6,144,300
Secondary*	<u>84,015</u>	<u>598,685</u>	<u>682,700</u>
Total	<u>8,193,045</u>	<u>37,696,955</u>	<u>45,890,000</u>

* From Company records: 10% is Secondary plant

D. Functionalization requires the combination of Accounts 366 and 367.
This is completed as follows:

<u>Underground Conduit and Conductors</u>			
	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
Dips Primary 366	--	3,604,000	3,604,000
367	58,916	254,084	313,000
Total	<u>58,916</u>	<u>3,858,084</u>	<u>3,917,000</u>
URD Primary 366	57,175	192,825	250,000
367	7,017,463	30,263,537	37,281,000
Total	<u>7,074,638</u>	<u>30,456,362</u>	<u>37,531,000</u>
Secondary 366	--	--	--
367	276,512	1,192,488	1,469,000
Total	<u>276,512</u>	<u>1,192,488</u>	<u>1,469,000</u>
Network Primary 366	169,906	10,556,094	10,726,000
367	756,139	5,388,161	6,144,300
Total	<u>926,045</u>	<u>15,944,255</u>	<u>16,870,300</u>
Secondary 366	--	--	--
367	84,015	598,685	682,700
Total	<u>84,015</u>	<u>598,685</u>	<u>682,700</u>
Total Underground	<u>8,420,126</u>	<u>52,049,874</u>	<u>60,470,000</u>

D. Account 368 Transformers - \$76,480,000

1. Transformers must be divided into three types
2. Numbers of transformers should be determined by type
 - a. Overhead - \$47,760,000
 1. A calculation similar to Table 1 of Exhibit 8 must be made.
 2. The customer component should be limited to 10 installations of 50KVA or less.
 3. All lighting arrestors, fuses and voltage controls are demand-related.
 4. A sample calculation may take the following format:

	<u>Overhead Transformers</u>		
	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
1050 KVA or less	8,090,670 ¹	30,436,330	38,527,000
30 & 10 Transformers in excess of 50 KVA	--	4,001,020	4,001,020
Switchgear	--	<u>3,231,980</u>	<u>3,231,980</u>
Total	<u>8,090,670</u>	<u>37,669,330</u>	<u>45,760,000</u>

- 1 Assume 21% is the customer component developed in Table 1 of Exhibit 8.

b. Padmount Transformers - \$22,831,100

1. The majority of this type of plant is related to residential developments
2. Some plant is related to shopping centers
3. Normally a contribution in aid of construction is taken in the amount of the difference between OH and UG construct
4. The percentage developed for OH is therefore applicable to the padmount installations.

- a. Check accounting treatment for the CIAC. An adjustment may be required.

5. A sample calculation would take the following format:

<u>Pad Mount Transformers</u>			
	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
1075 KVA or less	3,073,770	11,563,230	14,637,000
30 Transformers & 10 in excess of 75 KVA		6,101,000	6,101,000
Switchgear and Housing		2,093,000	2,093,000
Total	3,073,770	19,757,230	22,831,000

C. Network Transformers - \$7,889,000

1. The majority of this plant is 30
2. The number of network customers should be determined
3. From the OH calculation, the customer related cost per transformer should be determined:
 - a. From data, there are 242,000 10 transformers on the system: Dividing \$8,090,670 by 242,000 equals a \$33.43 customer component per transformer
 - b. Network customers x \$33.43 equals the customer component. If there were 58,000 network customers, the calculation would be as follows:

<u>Network Transformers</u>			
	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
Network Transformers	1,938,940	5,950,060	7,889,000

E. Account 369 Services - \$14,860,000

1. Services are divided into two types
 - a. Overhead services - \$12,330,000
 1. The modified zero intercept may be used as shown on Table 1, Exhibit 8 or:
 2. The company has records for the past year that may indicate:
 - a. 21,868 services were installed

- b. Material costs were \$1,800,000
- c. Labor costs were \$840,000
- d. Labor costs were $\frac{840,000}{2,640,000} = 31.82\%$ = Customer Component
- e. Applying the 31.82% results in the following:

Overhead Services

	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
OH Services	3,923,406	8,406,594	12,330,000

- f. Another method could be as follows:

- 1. All new services are 4 wire. Minimum service would require 2 wire. This would halve the material component and the custom cost would be:

$$\frac{840,000}{1,740,000} = 48.28\%$$

- b. Problem with services is that in the past most utilities expensed the labor in lieu of capitalization.

- 1. Types of services have changed - 2 wire, 3 wire and 4 wire and open wire, twined and aerial cable.
- 2. In suburban and rural areas, utilities have classified secondary lines as services on many extensions

2. Underground Services (URD) - \$2,530,000

- a. Theoretically, the same percentage developed for OH services should be used for underground services as the difference in cost is handled as a contribution in aid of construction.

Underground Services

	<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
Underground Services	805,046	1,724,954	2,530,000
	*31.82%		

- b. Problem Areas:

- 1. Capitalization and expense problems
- 2. Treatment of trench
- 3. Ownership

F. Account 370 Meters - \$28,442,000

1. All plant is assigned to the customer component

G. Summary of Mass Plant

1. A check of accounts should be made as follows:

<u>Function</u>	<u>Customer Related</u>	<u>Total</u>	<u>Customer Cost as % of Total Cost</u>
<u>Overhead Lines</u>			
Primary	10,136,311	44,317,200	22.87
Secondary	6,757,540	29,544,800	22.87
<u>Underground Lines</u>			
Primary			
Dips	58,916	3,917,000	1.50
URD	7,074,638	37,531,000	18.85
Network	926,045	16,870,300	5.49
Secondary			
URD	276,512	1,469,000	18.82
Network	84,015	682,700	12.31
<u>Transformers</u>			
Overhead	8,090,670	45,760,000	17.68
Padmount	3,073,770	22,831,000	13.46
Network	1,938,940	7,889,000	24.58
<u>Services</u>			
Overhead	3,923,406	12,330,000	31.82
Underground	805,046	2,530,000	31.82
<u>Meters</u>	<u>28,442,000</u>	<u>28,442,000</u>	<u>100.00</u>
<u>Total</u>	<u>71,587,809</u>	<u>254,114,000</u>	<u>28.17</u>

2. The figures above are not representative of industry results. As may be seen, the characteristics of a system have a considerable result on the amount of the customer component. The figure shown as 28.17% usually fluctuates between a low of 40% and a high of 50%.
3. Considerable knowledge of the accounting practices of the utility is required in order to make necessary adjustments to the minimum size theory.

H. Accounts 371, 372 and 373 are all classified as customer related.

DUQUESNE LIGHT COMPANY

- I. Cost of Service
9. Provide the documentation, work papers and analyses to support functionalization and classification of plant into generation, distribution and transmission related components.

Response:

The functionalization, that is the identification of plant as being either generation, transmission or distribution, is described in the testimony of Messrs. O'Brien and Lahtinen.

See attached Responses to I-1, I-5 and I-8.

DUQUESNE LIGHT COMPANY

I. Cost of Service

10. If a weather normalization adjustment is made, supply the following information regarding normal degree days and the company's weather normalization adjustment:
- (a) The National Oceanic and Aeronautical Administration weather reporting station or stations that were utilized.
 - (b) If more than one weather reporting station was used, provide the weighting applied to each station in arriving at the composite total
 - (c) The supporting National Oceanic and Aeronautical Administration data for normal degree days, if the company used anything other than the 30-year National Oceanic and Aeronautical Administration normals.

Response:

No weather normalization adjustment was made to the base year for the cost of service study because actual sales differed from weather normalized sales by only 0.3% during 1996.

DUQUESNE LIGHT COMPANY

I. Cost of Service

11. Provide average customer demand and usage for each of the company's service offerings.

Response: The requested information for 1996 is provided below:

Rate Class	** kWh Total Sales	Avg. No. of Customers	kWh Sales per Customer	Avg. kW Demand For Class	Avg. kW Demand For Customer
RA	33,847,899	2,793	12,119	3,853	1.38
RS	2,977,267,997	496,280	5,999	338,942	0.68
RH	309,038,420	22,729	13,597	35,182	1.55
SM-R *	715,424	202	3,542	163	0.81
GS/GM	2,621,146,888	51,379	51,016	298,400	5.81
GMH	328,256,007	3,357	97,783	37,370	11.13
GLH	455,219,066	106	4,294,519	51,824	488.91
GL	2,884,886,605	639	4,514,690	328,425	513.97
L	1,509,474,334	26	58,056,705	171,844	6,609.38
SM-C *	1,417,548	331	4,283	323	0.98
C-RIDER 16	20,116,267	8	2,514,533	2,290	286.25
HVPS	1,201,824,000	3	400,608,000	136,820	45,606.67
SM *	29,314,710	184	159,319	6,675	36.28
AL *	13,224	2	6,612	3	1.50
SE *	28,617,845	1	28,617,845	6,516	6,516.00
SH *	837,380	14	59,813	191	13.64
MTS	11,639,130	1,685	6,907	1,325	0.79
Total	12,413,632,744	579,739	21,412	1,420,146	2.44

* Lighting Customer's Average kW Demand for Class and Average kW Demand for Customer based on 4,392 hours, or a 50% load factor.

** The kWh Total Sales figures are based on company records and vary from the FERC Form 1 data which are based on Total Sales in MWh.

DUQUESNE LIGHT COMPANY

I. Cost of Service

12 . Provide a bill frequency analysis for each customer class.

Response:

Please see the attached schedules.

DUQUESNE LIGHT COMPANY BILL FREQUENCY FOR 1996 FOR REVENUE CLASS 401

USAGE BLOCK	NUMBER OF BILLS	CUMULATIVE NUMBER BILLS	TOTAL KWH USAGE	CUMULATIVE TOTAL USAGE	OFF PEAK KWH USAGE	BILLING DEMAND
10	249,948	249,948	-8,733,662	-8,733,662	0	-5
20	34,280	284,228	433,164	-8,300,498	0	0
30	30,135	314,363	732,490	-7,568,008	0	0
40	30,044	344,407	1,078,818	-6,489,190	0	0
50	31,900	376,307	1,515,360	-4,973,830	0	0
60	34,985	411,292	2,068,531	-2,905,299	0	0
70	7,571	418,863	496,960	-2,408,339	0	0
80	39,750	458,613	2,893,903	485,564	0	0
90	44,410	503,023	3,745,946	4,231,510	0	0
100	49,699	552,722	4,767,109	8,998,619	0	0
120	117,473	670,195	13,337,161	22,335,780	0	0
140	83,352	753,547	10,964,501	33,300,281	0	0
160	151,942	905,489	22,839,044	56,139,325	0	0
180	169,779	1,075,268	29,429,949	85,569,274	0	2
200	112,298	1,187,566	21,503,662	107,072,936	0	0
220	191,221	1,378,787	40,193,691	147,266,627	0	0
240	201,594	1,580,381	47,030,361	194,296,988	0	0
260	127,944	1,708,325	32,167,079	226,464,067	0	0
280	210,133	1,918,458	56,768,874	283,232,941	0	0
300	213,544	2,132,002	62,610,618	345,843,559	0	0
320	132,713	2,264,715	41,330,830	387,174,389	0	0
340	215,648	2,480,363	71,193,461	458,367,850	0	0
360	213,030	2,693,393	75,240,480	533,608,330	0	0
380	129,614	2,823,007	48,139,800	581,748,130	0	2
400	204,835	3,027,842	79,904,312	661,652,442	0	0
420	201,531	3,229,373	83,251,981	744,904,423	0	0
440	121,284	3,350,657	52,323,621	797,228,044	0	0
460	189,263	3,539,920	85,179,829	882,407,873	0	0
480	182,456	3,722,376	86,332,066	968,739,939	0	0
500	107,820	3,830,196	52,981,068	1,021,721,007	0	0
600	698,480	4,528,676	383,614,506	1,405,335,513	0	-15
700	473,777	5,002,453	308,280,027	1,713,615,540	0	-4
800	347,892	5,350,345	260,043,368	1,973,658,908	0	0
900	271,499	5,621,844	230,409,392	2,204,068,300	0	-17
1,000	177,099	5,798,943	168,384,640	2,372,452,940	0	0
2,000	523,504	6,322,447	683,455,289	3,055,908,229	0	-101
3,000	62,270	6,384,717	148,013,034	3,203,921,263	0	0
4,000	16,458	6,401,175	56,193,516	3,260,114,779	0	-48
EXCESS	11,028	6,412,203	61,069,570	3,321,184,349	0	-7

DUQUESNE LIGHT COMPANY BILL FREQUENCY FOR 1996 FOR REVENUE CLASS 421

USAGE BLOCK	NUMBER OF BILLS	CUMULATIVE NUMBER BILLS	TOTAL KWH USAGE	CUMULATIVE TOTAL USAGE	OFF PEAK KWH USAGE	BILLING DEMAND
100	110,344	110,344	547,160	547,160	79	34,333
200	42,928	153,272	6,335,899	6,883,059	284	30,586
300	40,392	193,664	10,115,587	16,998,646	553	40,790
400	32,591	226,255	11,462,216	28,460,862	920	45,675
500	26,873	253,128	12,046,160	40,507,022	1,006	51,068
600	23,625	276,753	12,975,508	53,482,530	1,486	63,070
700	17,866	294,619	11,637,561	65,120,091	1,492	60,552
800	15,599	310,218	11,706,735	76,826,826	1,962	66,263
900	14,433	324,651	12,297,504	89,124,330	2,152	69,521
1,000	11,780	336,431	11,229,660	100,353,990	1,934	64,422
2,000	76,420	412,851	109,384,049	209,738,039	16,680	567,520
3,000	35,913	448,764	87,954,523	297,692,562	9,026	375,855
4,000	19,948	468,712	69,126,217	366,818,779	6,124	260,484
5,000	11,658	480,370	52,008,937	418,827,716	3,747	178,075
6,000	7,113	487,483	38,866,748	457,694,464	3,322	128,383
7,000	4,438	491,921	28,730,125	486,424,589	2,609	88,648
8,000	3,057	494,978	22,857,345	509,281,934	1,596	66,230
9,000	1,995	496,973	16,901,759	526,183,693	1,867	48,384
10,000	1,436	498,409	13,600,579	539,784,272	1,649	37,018
15,000	2,989	501,398	35,625,668	575,409,940	4,316	93,868
20,000	915	502,313	15,746,610	591,156,550	1,878	40,738
25,000	439	502,752	9,722,792	600,879,342	1,750	21,477
30,000	213	502,965	5,820,069	606,699,411	2,267	13,336
35,000	98	503,063	3,187,892	609,887,303	999	7,505
40,000	64	503,127	2,373,616	612,260,919	937	6,135
45,000	52	503,179	2,206,976	614,467,895	1,822	6,170
50,000	41	503,220	1,944,772	616,412,667	1,357	5,089
75,000	44	503,264	2,505,256	618,917,923	870	5,688
100,000	11	503,275	927,364	619,845,287	95	2,410
200,000	21	503,296	2,508,632	622,353,919	0	7,340
300,000	8	503,304	1,996,200	624,350,119	0	5,037
400,000	1	503,305	327,600	624,677,719	0	0
500,000	1	503,306	400,564	625,078,283	0	-4

DUQUESNE LIGHT COMPANY BILL FREQUENCY FOR 1996 FOR REVENUE CLASS 425

USAGE BLOCK	NUMBER OF BILLS	CUMULATIVE NUMBER BILLS	TOTAL KWH USAGE	CUMULATIVE TOTAL USAGE	OFF PEAK KWH USAGE	BILLING DEMAND
100	10,096	10,096	-6,531,343	-6,531,343	-2,266	15,252
200	1,478	11,574	225,665	-6,305,678	732	6,563
300	1,204	12,778	304,601	-6,001,077	357	5,424
400	1,369	14,147	482,498	-5,518,579	903	8,434
500	1,105	15,252	508,518	-5,010,061	215	,738
600	1,204	16,456	670,599	-4,339,462	472	8,319
700	1,106	17,562	720,415	-3,619,047	628	8,875
800	1,467	19,029	1,110,569	-2,508,478	1,162	11,961
900	1,198	20,227	1,028,362	-1,480,116	1,208	9,414
1,000	1,256	21,483	1,201,056	-279,060	1,334	12,119
2,000	12,158	33,641	18,317,958	18,038,898	15,997	138,172
3,000	11,003	44,644	27,547,594	45,586,492	17,106	160,830
4,000	10,463	55,107	36,616,425	82,202,917	19,226	183,641
5,000	9,036	64,143	40,713,118	122,916,035	13,946	187,819
6,000	8,024	72,167	44,132,564	167,048,599	16,174	188,422
7,000	6,498	78,665	42,256,829	209,305,428	11,740	166,288
8,000	5,736	84,401	43,026,110	252,331,538	12,608	165,667
9,000	4,759	89,160	40,535,927	292,867,465	14,132	151,987
10,000	4,095	93,255	38,948,870	331,816,335	14,021	140,399
15,000	14,830	108,085	182,026,557	513,842,892	54,070	629,034
20,000	9,188	117,273	159,184,587	673,027,479	39,170	506,873
25,000	5,822	123,095	130,088,163	803,115,642	39,667	395,969
30,000	3,886	126,981	106,486,535	909,602,177	31,794	310,690
35,000	2,817	129,798	91,217,401	1,000,819,578	25,966	266,366
40,000	2,133	131,931	79,758,364	1,080,577,942	22,388	227,041
45,000	1,677	133,608	71,187,835	1,151,765,777	22,408	198,423
50,000	1,396	135,004	66,226,268	1,217,992,045	22,174	184,935
75,000	4,535	139,539	277,185,520	1,495,177,565	104,789	728,801
100,000	2,642	142,181	228,425,829	1,723,603,394	86,907	586,136
200,000	4,629	146,810	655,199,989	2,378,803,383	286,203	1,568,438
300,000	1,784	148,594	433,875,258	2,812,678,641	333,094	956,645
400,000	764	149,358	260,763,446	3,073,442,087	281,476	577,870
500,000	350	149,708	156,197,542	3,229,639,629	208,963	357,531
600,000	260	149,968	141,598,740	3,371,238,369	199,147	305,811
700,000	123	150,091	79,553,650	3,450,792,019	148,676	190,655
800,000	106	150,197	79,099,810	3,529,891,829	131,267	173,125
900,000	60	150,257	50,963,590	3,580,855,419	75,501	119,531
1,000,000	62	150,319	58,840,090	3,639,695,509	84,126	128,858
2,000,000	388	150,707	548,790,050	4,188,485,559	836,004	1,077,036
EXCESS	239	150,946	934,311,440	5,122,796,999	1,619,693	1,867,355

DUQUESNE LIGHT COMPANY BILL FREQUENCY FOR 1996 FOR REVENUE CLASS 426

USAGE BLOCK	NUMBER OF BILLS	CUMULATIVE NUMBER BILLS	TOTAL KWH USAGE	CUMULATIVE TOTAL USAGE	OFF PEAK KWH USAGE	BILLING DEMAND
100	2,205	2,205	-4,362,312	-4,362,312	-7,296	91,730
200	349	2,554	54,068	-4,308,244	33	1,271
300	331	2,885	82,860	-4,225,384	12	1,452
400	384	3,269	133,486	-4,091,898	7	2,010
500	282	3,551	129,056	-3,962,842	37	1,732
600	282	3,833	156,333	-3,806,509	100	1,968
700	255	4,088	165,569	-3,640,940	131	1,795
800	249	4,337	189,200	-3,451,740	30	2,007
900	226	4,563	193,816	-3,257,924	12	2,114
1,000	234	4,797	223,029	-3,034,895	47	2,717
2,000	2,044	6,841	3,001,752	-33,143	1,462	2,981
3,000	1,564	8,405	3,931,398	3,898,255	1,218	27,511
4,000	1,397	9,802	4,905,246	8,803,501	1,369	31,502
5,000	1,165	10,967	5,248,158	14,051,659	1,506	33,412
6,000	975	11,942	5,345,795	19,397,454	2,029	29,429
7,000	779	12,721	5,058,622	24,456,076	1,297	28,545
8,000	697	13,418	5,212,576	29,668,652	963	29,885
9,000	604	14,022	5,154,264	34,822,916	2,839	27,451
10,000	520	14,542	4,940,204	39,763,120	1,766	26,387
15,000	1,803	16,345	22,172,948	61,936,068	9,113	117,968
20,000	1,123	17,468	19,470,305	81,406,373	8,781	89,242
25,000	769	18,237	17,198,245	98,604,618	8,597	74,605
30,000	550	18,787	15,026,956	113,631,574	8,905	58,960
35,000	453	19,240	14,699,699	128,331,273	11,838	58,602
40,000	373	19,613	13,954,629	142,285,902	7,466	55,814
45,000	356	19,969	15,116,768	157,402,670	12,902	59,256
50,000	335	20,304	15,879,361	173,282,031	14,385	72,278
75,000	1,007	21,311	61,858,108	235,140,139	67,021	217,411
100,000	545	21,856	46,615,145	281,755,284	49,282	167,129
200,000	918	22,774	131,292,775	413,048,059	184,277	378,151
300,000	519	23,293	125,558,999	538,607,058	180,959	320,429
400,000	255	23,548	88,628,280	627,235,338	201,628	213,405
500,000	143	23,691	64,056,100	691,291,438	144,603	165,979
600,000	108	23,799	58,640,900	749,932,338	112,684	144,600
700,000	41	23,840	26,194,520	776,126,858	49,079	54,508
800,000	52	23,892	38,932,850	815,059,708	73,178	100,638
900,000	32	23,924	27,259,200	842,318,908	45,390	58,256
1,000,000	39	23,963	37,227,650	879,546,558	67,017	78,983
2,000,000	210	24,173	293,773,130	1,173,319,688	695,630	611,277
EXCESS	239	24,412	2,254,808,047	3,428,127,735	4,541,825	3,306,112

DUQUESNE LIGHT COMPANY BILL FREQUENCY FOR 1996 FOR REVENUE CLASS 441

USAGE BLOCK	NUMBER OF BILLS	CUMULATIVE NUMBER BILLS	TOTAL KWH USAGE	CUMULATIVE TOTAL USAGE	OFF PEAK KWH USAGE	BILLING DEMAND
100	4,296	4,296	-82,033	-82,033	0	0
200	1,053	5,349	169,473	87,440	0	0
300	1,898	7,247	460,957	548,397	0	0
400	2,417	9,664	839,782	1,388,179	0	0
500	2,284	11,948	1,006,452	2,394,631	0	0
600	1,424	13,372	780,348	3,174,979	0	0
700	1,069	14,441	691,296	3,866,275	0	0
800	1,145	15,586	857,922	4,724,197	0	0
900	980	16,566	836,098	5,560,295	0	0
1,000	737	17,303	693,473	6,253,768	0	0
2,000	3,473	20,776	4,778,243	11,032,011	0	0
3,000	560	21,336	1,302,637	12,334,648	0	0
4,000	98	21,434	324,592	12,659,240	0	0
5,000	69	21,503	310,617	12,969,857	0	0
6,000	50	21,553	282,073	13,251,930	0	0
7,000	80	21,633	525,094	13,777,024	0	0
8,000	60	21,693	455,712	14,232,736	0	0
9,000	85	21,778	728,528	14,961,264	0	0
10,000	48	21,826	454,800	15,416,064	0	0
15,000	300	22,126	3,610,140	19,026,204	0	0
20,000	182	22,308	3,075,425	22,101,629	0	0
25,000	141	22,449	3,112,095	25,213,724	0	0
30,000	45	22,494	1,197,606	26,411,330	0	0
35,000	22	22,516	717,990	27,129,320	0	0
40,000	74	22,590	2,841,898	29,971,218	0	0
45,000	39	22,629	1,687,051	31,658,269	0	0
75,000	93	22,722	5,599,570	37,257,839	0	0
100,000	28	22,750	2,237,918	39,495,757	0	0
200,000	26	22,776	2,975,679	42,471,436	0	0
EXCESS	12	22,788	28,617,845	71,089,281	0	0

DUQUESNE LIGHT COMPANY BILL FREQUENCY FOR 1996 FOR REVENUE CLASS 471

USAGE BLOCK	NUMBER OF BILLS	CUMULATIVE NUMBER BILLS	TOTAL KWH USAGE	CUMULATIVE TOTAL USAGE	OFF PEAK KWH USAGE	BILLING DEMAND
900,000	2	2	1,736,000	1,736,000	0	3,951
1,000,000	2	4	1,968,000	3,704,000	0	3,900
2,000,000	8	12	9,104,000	12,808,000	0	19,685

DUQUESNE LIGHT COMPANY

I. Cost of Service

13. Does the company have a design peak day? If yes, explain in detail how the design peak day was calculated and supply the supporting calculations.

Response:

Duquesne does not utilize a design peak day for generation planning purposes. In planning for capacity additions, Duquesne projects future weather normalized demand through consideration of the weather normalized historic peak trend adjusted for economic growth. The difference between actual capacity and forecast requirements is the reserve margin, and capacity additions are scheduled to maintain reserves within acceptable limits.

DUQUESNE LIGHT COMPANY

I. Cost of Service

14. Provide the following information:

- (a). The total and Peak day capacity (in megawatts) for the company's system and the designated capacity.
- (b). The number of customers in each class and each class usage, by month, for the base year.

Response:

(a) For the pro forma base year ending Dec 31, 1996 Duquesne's total system capacity was 3,327 MW, of which 2,798 was operational. Including Non-Utility Generators, Duquesne's net available resources were 2,819 MW. On the actual (summer: 8/7/96) peak day, Duquesne's Reliable Capacity Available for Load, net of cold reserve and forced outages, was 2598 MW.

In October of the base year, Duquesne sold its share of the Fort Martin Power Station, committed to reactivate a portion of its cold reserved capacity, and agreed to purchase additional contract resources. For years subsequent to the base, Duquesne's projected net available resources start at 2712 mw in 1997 and escalate through firm purchases as required to maintain a 12% reserve margin.

(b) See the attached tables on pages 2 and 3 of 3, for the 1996 base year customer and kWh sales data.

Number of Customers

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
RA	2,752	2,753	2,763	2,770	2,785	2,787	2,795	2,806	2,814	2,831	2,831	2,834
RS	497,376	497,565	497,544	496,377	495,877	495,352	495,139	495,273	495,442	495,957	496,528	496,925
RH	22,784	22,818	22,784	22,720	22,683	22,636	22,639	22,681	22,705	22,718	22,764	22,815
SM-R	206	206	205	204	202	202	201	201	201	199	199	199
GS/GM	51,280	51,292	51,298	51,300	51,312	51,336	51,353	51,397	51,438	51,446	51,518	51,592
GMH	3,352	3,364	3,354	3,355	3,349	3,346	3,352	3,354	3,357	3,366	3,370	3,372
GLH	103	103	104	105	107	107	107	106	106	107	107	107
GL	640	640	640	641	639	639	640	638	635	636	639	639
L	26	26	26	26	26	26	26	26	26	26	26	26
SM-C	335	335	336	335	332	331	331	330	329	327	327	326
C-RIDER 16	9	9	8	8	8	8	8	8	8	8	8	8
HVPS	3	3	3	3	3	3	3	3	3	3	3	3
SM	185	184	184	184	184	184	184	184	184	184	184	184
AL	1	1	1	1	1	2	2	2	2	2	2	2
SE	1	1	1	1	1	1	1	1	1	1	1	1
SH	13	14	14	14	14	14	14	14	14	14	14	14
MTS	1,681	1,681	1,681	1,681	1,685	1,684	1,684	1,683	1,688	1,690	1,689	1,690
Total	580,747	580,995	580,946	579,725	579,208	578,658	578,479	578,707	578,953	579,515	580,210	580,737

Kwh

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
RA	3,215,780	3,074,697	2,766,069	2,597,672	2,350,863	2,570,880	3,167,050	3,357,995	3,017,437	2,163,096	2,367,057	3,199,303
RS	277,972,514	263,676,185	231,984,362	222,880,933	208,871,967	241,278,999	304,441,536	286,738,900	272,074,777	203,502,855	211,426,335	252,418,634
RH	46,388,631	47,292,880	37,341,420	29,057,657	18,124,649	15,502,953	15,894,146	15,366,216	14,968,900	14,137,916	21,190,523	33,772,529
SM-R	60,372	60,474	60,270	60,017	58,993	59,917	59,359	59,754	59,754	57,691	59,447	59,376
GS/GM	214,417,939	218,252,030	205,896,095	203,998,583	203,820,664	221,131,065	246,358,356	247,788,533	242,284,897	205,459,657	200,372,962	211,366,107
GMH	37,316,229	37,689,421	32,286,661	28,527,661	23,018,175	22,834,773	24,207,400	24,149,664	23,676,956	21,428,542	23,290,302	29,830,223
GLH	45,377,033	43,149,079	39,230,584	36,278,736	34,916,872	35,418,603	38,691,520	38,562,973	36,546,092	32,944,399	36,185,645	37,917,530
GL	234,304,019	233,848,392	222,110,658	227,765,391	237,438,178	246,037,483	266,365,592	269,996,444	258,964,028	234,101,216	235,926,213	218,028,991
L	124,577,409	118,808,748	118,613,379	121,428,356	127,331,901	126,976,484	134,733,908	135,313,794	128,927,114	126,814,753	121,952,952	123,995,536
SM-C	119,923	121,419	120,448	117,633	114,158	118,380	118,146	117,220	118,442	116,636	117,650	117,493
C-KINDER 16	4,307,532	6,219,448	2,506,560	625,760	400,210	154,020	83,788	745,750	1,314,860	537,630	728,629	2,492,080
HVPS	96,432,000	109,440,000	106,080,000	97,296,000	90,672,000	98,544,000	102,192,000	93,168,000	94,280,000	110,440,000	101,994,000	101,286,000
SM	2,427,248	2,427,137	2,447,906	2,446,457	2,446,300	2,444,613	2,444,613	2,444,613	2,444,613	2,446,884	2,447,163	2,447,163
AL	1,536	1,164	960	912	696	588	672	960	1,428	804	1,260	2,344
SE	2,380,465	2,380,465	2,380,465	2,381,932	2,381,932	2,382,490	2,382,490	2,387,348	2,387,348	2,390,970	2,390,970	2,390,970
SH	(3,816)	16,826	82,616	88,426	81,666	81,666	81,666	81,666	81,666	81,666	81,666	81,666
MIS	957,502	965,737	965,737	965,737	970,484	973,107	973,107	971,659	972,629	973,308	974,239	975,884
Total	1,090,252,316	1,087,424,102	1,004,874,190	976,517,863	952,999,708	1,016,510,021	1,142,195,349	1,121,251,489	1,082,120,941	957,598,023	961,507,013	1,020,381,729

DUQUESNE LIGHT COMPANY

I. Cost of Service

15. Provide a detailed description of the various meters used by the company to meter its customers' usage. Include the manufacturer's name, the average age, and the advantages of utilizing that type of meter. If the company has utilized any type of remote metering, provide an explanation.

Response:

The requested information follows.

The majority of the single phase meters, tabulated on pages 2 and 3, are being replaced with remote metering, as part of the Customer Advanced Reliability System (CARS) project.

Seventy-five of the large industrial and commercial accounts have remote communication recorders, as shown on page 5.

**GENERAL SERVICES UNIT
 CENTRAL SHOPS DEPARTMENT**

DUQUESNE LIGHT COMPANY

**IN-SERVICE METER POPULATION
SINGLE PHASE**

03-02-95

D.L.CO SAMPLE GROUP	MANUFACTURER	TYPE	PRODUCTION YEARS	NUMBER IN SERVICE	
D	Westinghouse	CS,CA	1941-1961	52,219	*
E	Westinghouse	CS	1950-1957	35,002	*
F	Westinghouse	DS	1955-1957	23,646	*
G	Westinghouse	DS	1957-1960	36,361	*
I	Westinghouse	D2S	1961-1963	38,045	*
J	Westinghouse	D3S	1963-1968	17,966	*
K	Westinghouse	D4S	1968-1971	27,605	
L	G.E.	I60	1948-1967	22,390	*
M	G.E.	I70	1968-Present	46,824	
N	Westinghouse	D4S	1971-1977	45,550	
O	Westinghouse	D4S	1977-1984	57,579	
P	Westinghouse	D5S	1984-1988	42,725	
R	Westinghouse	D5S	1988-Present	35,080	
S	Schlumberger	J5S	1986-Present	44,998	
Hexagram	Schlumberger	J5S	1986-Present	9,540	
			TOTAL	535,530	

* Group is being replaced as part of the CARS project.

Duquesne Light Company
 General Services Unit
 Central Shops Department
 SINGLE PHASE DEMAND METERS
 In-Service Population

TRANSFORMER TYPE

Mfg.	Type	Register	Quantity	
ABB	OC,CA,D2S	Mech	128	*
ABB	OC,CA,DS,D2S	Mech	167	*
ABB	D4S	Mech	2,548	
ABB	D5SE	Elec	23	
Schlumberger	J5SD	Elec	0	
ABB	D5SE	Elec	341	
ABB	D5SE	T.O.U.	238	
ABB	Alpha	Alpha	113	

SELF-CONTAINED

ABB	OC,CA,DS	Mech	32	*
ABB	CS	Mech	1	*
ABB	CA,CS	Mech	3	*
ABB	OC,CA,DS	Mech	2,328	*
General Electric	170S	Mech	0	
Schlumberger	J5S	Mech	1,307	
ABB	D4S	Mech	15,058	
ABB	OC,CA,CS	Mech	20	*
ABB	D5SE	Elec	3,138	
ABB	D5SE	T.O.U.	255	
ABB	Alpha	Alpha	116	

NETWORK DEMAND METERS IN SERVICE

ABB	DS5,C5,CA5,CS5	Mech	118	*
ABB	D4S2	Mech	1	
ABB	D2S5,C5	Mech	114	*
ABB	D4S5	Mech	1,006	
ABB	CA5,C5,CS5	Mech	57	*
ABB	D5S5E	Elec	176	
Schlumberger	SLA2SD	Elec	39	
ABB	Alpha	Alpha	51	

* Group is being replaced as part of the **CARS** project.

**ENERGY TECHNOLOGY SERVICES DEPARTMENT
 THREE-PHASE METER ANALYSIS**

I. CUSTOMER BASE

<u>Customer Classification</u>	<u>Number of Customers</u>
Commercial	53,778
Industrial	2,018
Total	55,796

Note: 1) DLCo. Customer, Sales and Revenue Data - June 1996
 2) Commercial and Industrial Accounts may be Supplied with Single Phase or Three-Phase Service Voltage

II. THREE PHASE IN-SERVICE METER POPULATION AS OF JULY 1995

Meter Category	Mechanical Demand	Electronic Demand	Time-of-Use	Plain (KWH & Reactive)	Other	Total
3Ø3 Wire Self-Contained	6,892	1,273	345	5,806	211	14,527
3Ø3 Wire Transformer	3,481	382	34	222	0	4,119
3Ø4 Wire Self-Contained	3,531	789	343	4,799	638	10,100
3Ø4 Wire Transformer	2,130	422	6	161	0	2,719
TOTAL	16,034	2,866	728	10,988	849	31,465

III. LOAD SURVEY INSTALLATIONS

Rate Class	No. of Accounts
RS	186
GM	147

Note: Each installation is supported with an electronic revenue billing meter equipped with mass memory. Data is retrieved semi-annually using a handheld computer.

IV. LARGE INDUSTRIAL AND COMMERCIAL ACCOUNTS
(Load>1000KW)

Each account is metered with equipment capable of recording consumption data on a fifteen-minute interval basis. This data is retrieved monthly for customer billing via remote data communication (Bell lines and cellular) or on-site using a handheld computer. Installations with remote data communication are read weekly for diagnostic purposes.

Load Recorder Type	Number Installations
Remote Data Communication Recorders	75
Recorders Read On-Site	
Electronic Meter-Recorder under Glass	204
Stand Alone Electronic Recorder	295
Total Load Recorder Installations	574

**IN-SERVICE SINGLE PHASE WATT-HOUR METERS
METER GROUP DESCRIPTION**

GROUP

- B Copper or shielded magnets. 400 percent overload capacity. 2 or 3 wire services. 15 ampere, terminal or socket type, ball and jewel bearings. 1937-1950 production years.
- C Similar to Group B. 1950 - 1960 production years. 15 and 30 ampere socket type and 15 ampere terminal type.
- D Universal 120 volt/240 volt meters. 15 ampere and network meters. 15 and 50 ampere, similar to Group C. production years 1941 - 1961.
- E 30 ampere, socket type, similar to Group C. production years 1950 - 1957, some with cyclometer registers.
- F 15 and 30 ampere, 15 rpm, OB register, polyester insulation, jewel bearings, production years 1955 - 1957. Also network meters of same description, production years 1958 - 1959. Also urban network and network to 100 ampere maximum, polyester butyl insulation. D-line registers. 16-2/3 rpm, production years 1958 - 1959.
- G 15 rpm, 30 ampere, D-line registers, polyester insulation, jewel bearings, production years 1957 - 1959. Also, 16 2/3 rpm, 30 ampere, D-line register, polyester insulation, jewel bearings, production years 1959 - 1960, Westinghouse.
- I 16 2/3 rpm, 30 ampere, D-line register, polyester insulation, two permanent magnets, magnetic bearing, production years 1961 - 1963, Westinghouse. Also network, 16 2/3 rpm, 15 ampere, D-line register, magnetic bearings, bed fluidizing insulation on current coil, production years 1962 - 1973, Westinghouse.
- J 16 2/3 rpm, 30 ampere, filter seal, 1 permanent magnet, butyl insulation, power factor adjustment, production years 1963 - 1968, Westinghouse.
- K Similar to J above except smaller overall size, with 5000 ampere fault current withstand, production years 1968 - 1971, Westinghouse.
- L 16 2/3 rpm, 30 ampere, magnetic bearings, two magnets in frame, production years 1948 - 1967, General Electric.

**IN-SERVICE SINGLE PHASE WATT-HOUR METERS
METER GROUP DESCRIPTION**

GROUP

- M Similar to L above, smaller size, improved fault current withstand capability, aluminum current coil, production years 1968 - present, General Electric.
- N Similar to K above except 7000 ampere fault current withstand. 3WN, 6WN similar to I above, 8 1/3 rpm, 15 ampere, 30 ampere, production years 1971-1977, Westinghouse.
- O Same as N above. Production years 1977 - 1984.
- P Same as O above except for an improved light load adjustment and a more efficient voltage coil in terms of weight and watt loss while maintaining the same level of surge protection. Production years 1984 - 1988.
- R Same as P except for the following changes that occurred from 1988 to 1991. The voltage coil wire size was increased from .0052 "TO. 0056" on 240 volt coils, molded torlon bearing cure changed to 8DPB, first pointer shaft pinions on clock registers changed from aluminum to zinc die cast, the aluminum strengthening plate behind the damping magnet was eliminated, the hole depth in the bottom end of disk shaft was reduced by .023 inches, converted from white painted aluminum to pre-anodized aluminum stock for nameplates and register dial plates, introduced C4 coated steel in electromagnets, started using zinc and clear chromate plating on full load screw, power factor screw and bearing magnet cups, and changed light load slider to nickel and tin plating. Production years 1988 to present.
- S Sangamo J5S 15 and 30 ampere 16 2/3 RPM production years 1986 to present.

DUQUESNE LIGHT COMPANY

I. Cost of Service

16. For each rate applicable to residential service, provide a chart or tabulation which shows the dollar and percentage effect of the proposed unbundled base rate on monthly bills ranging from the use of zero kilowatt hours to 5,000 kilowatt hours, at appropriate intervals.

Response:

See Exhibit JAL-4 in Mr. Lahtinen's testimony. Also see the response to Item I-17.

DUQUESNE LIGHT COMPANY

I. Cost of Service

17. For each rate schedule that requires both a billing demand (kilowatt) and energy (kilowatt hour) as billing determinants, provide a tabulation or graphical comparison showing the percentage effect of the proposed unbundled base rate on monthly bills using several representative demand (kilowatt) levels, the monthly kilowatt hours for each demand selected to be in load factor increments of 10%, starting at 0% and ending at 100% (730H) or by hours' use increments that covers approximately 95% of the bills.

Response:

The attached tables provide a comparison of the Company's rates that require both a billing demand and energy component as billing determinants.

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE GS/GMD - GENERAL SERVICE SMALL AND MEDIUM DELIVERY

MONTHLY DEMAND = 100 KW

Load Factor	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
Demand - kW	100	100	100	100	100	100	100	100	100	100	100
Usage - kWh	-	7,300	14,600	21,900	29,200	36,500	43,800	51,100	58,400	65,700	73,000

Rate GS/GM (bundled rate)

Customer Charge	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07
Capacity Charge											
First 5 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess kW	\$ 18.34	\$ 1,742.30	\$ 1,742.30	\$ 1,742.30	\$ 1,742.30	\$ 1,742.30	\$ 1,742.30	\$ 1,742.30	\$ 1,742.30	\$ 1,742.30	\$ 1,742.30
Energy Charge											
First 550 kWh	\$ 0.1397	\$ -	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84
Next 750 kWh	\$ 0.1309	\$ -	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18
Excess kWh	\$ 0.0380	\$ -	\$ 228.00	\$ 505.40	\$ 782.80	\$ 1,060.20	\$ 1,337.60	\$ 1,615.00	\$ 1,892.40	\$ 2,169.80	\$ 2,447.20
Monthly Total	\$ 1,751.37	\$ 2,154.38	\$ 2,431.78	\$ 2,709.18	\$ 2,986.58	\$ 3,263.98	\$ 3,541.38	\$ 3,818.78	\$ 4,096.18	\$ 4,373.58	\$ 4,650.98

Supplier Market Price \$0.00 per kW 1.8840 cents per kWh
DLC Customer Gen. Charge/Credit 1.8840 cents per kWh

GSD/GMD CTC Calculation

Base Bill	\$ 1,751.37	\$ 2,154.38	\$ 2,431.78	\$ 2,709.18	\$ 2,986.58	\$ 3,263.98	\$ 3,541.38	\$ 3,818.78	\$ 4,096.18	\$ 4,373.58	\$ 4,650.98
Less:											
Customer Charge	\$ 9.07	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)
Delivery Charges-Demand											
Transmission											
First 5 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess kW	\$ 0.95	\$ (90.25)	\$ (90.25)	\$ (90.25)	\$ (90.25)	\$ (90.25)	\$ (90.25)	\$ (90.25)	\$ (90.25)	\$ (90.25)	\$ (90.25)
Distribution											
First 5 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess kW	\$ 4.30	\$ (408.50)	\$ (408.50)	\$ (408.50)	\$ (408.50)	\$ (408.50)	\$ (408.50)	\$ (408.50)	\$ (408.50)	\$ (408.50)	\$ (408.50)
CTC											
First 5 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess kW	\$ 3.92	\$ (372.40)	\$ (372.40)	\$ (372.40)	\$ (372.40)	\$ (372.40)	\$ (372.40)	\$ (372.40)	\$ (372.40)	\$ (372.40)	\$ (372.40)
Delivery Charges-Energy											
Transmission											
First 550 kWh	\$ 0.0053	\$ -	\$ (2.92)	\$ (2.92)	\$ (2.92)	\$ (2.92)	\$ (2.92)	\$ (2.92)	\$ (2.92)	\$ (2.92)	\$ (2.92)
Next 750 kWh	\$ 0.0048	\$ -	\$ (3.60)	\$ (3.60)	\$ (3.60)	\$ (3.60)	\$ (3.60)	\$ (3.60)	\$ (3.60)	\$ (3.60)	\$ (3.60)
Excess kWh	\$ 0.0020	\$ -	\$ (12.00)	\$ (26.60)	\$ (41.20)	\$ (55.80)	\$ (70.40)	\$ (85.00)	\$ (99.60)	\$ (114.20)	\$ (128.80)
Distribution											
First 550 kWh	\$ 0.0240	\$ -	\$ (13.20)	\$ (13.20)	\$ (13.20)	\$ (13.20)	\$ (13.20)	\$ (13.20)	\$ (13.20)	\$ (13.20)	\$ (13.20)
Next 750 kWh	\$ 0.0219	\$ -	\$ (16.43)	\$ (16.43)	\$ (16.43)	\$ (16.43)	\$ (16.43)	\$ (16.43)	\$ (16.43)	\$ (16.43)	\$ (16.43)
Excess kWh	\$ 0.0091	\$ -	\$ (54.60)	\$ (121.03)	\$ (187.46)	\$ (253.89)	\$ (320.32)	\$ (386.75)	\$ (453.18)	\$ (519.61)	\$ (586.04)
Variable CTC											
First 550 kWh	\$ 0.0220	\$ -	\$ (12.10)	\$ (12.10)	\$ (12.10)	\$ (12.10)	\$ (12.10)	\$ (12.10)	\$ (12.10)	\$ (12.10)	\$ (12.10)
Next 750 kWh	\$ 0.0201	\$ -	\$ (15.08)	\$ (15.08)	\$ (15.08)	\$ (15.08)	\$ (15.08)	\$ (15.08)	\$ (15.08)	\$ (15.08)	\$ (15.08)
Excess kWh	\$ 0.0083	\$ -	\$ (49.80)	\$ (110.39)	\$ (170.98)	\$ (231.57)	\$ (292.16)	\$ (352.75)	\$ (413.34)	\$ (473.93)	\$ (534.52)
DLC Customer Gen. Charge/Credit	\$ 0.0188	\$ -	\$ (136.07)	\$ (272.14)	\$ (408.22)	\$ (544.29)	\$ (680.36)	\$ (816.43)	\$ (952.50)	\$ (1,088.58)	\$ (1,224.65)
Fixed CTC	\$ 871.15	\$ 958.37	\$ 958.08	\$ 957.79	\$ 957.50	\$ 957.20	\$ 956.91	\$ 956.62	\$ 956.33	\$ 956.04	\$ 955.75

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE GS/GMD - GENERAL SERVICE SMALL AND MEDIUM DELIVERY (continued)

MONTHLY DEMAND = 100 KW

Rate GS/GMD (proposed unbundled rate)

Duquesne Light Charges																		
Customer Charge	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07
Fixed CTC			\$	871.15	\$	958.37	\$	958.08	\$	957.79	\$	957.50	\$	957.20	\$	956.91	\$	956.62
Delivery Charges-Demand																		
Transmission																		
First 5 kW	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Excess kW	\$	0.95	\$	90.25	\$	90.25	\$	90.25	\$	90.25	\$	90.25	\$	90.25	\$	90.25	\$	90.25
Distribution																		
First 5 kW	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Excess kW	\$	4.30	\$	408.50	\$	408.50	\$	408.50	\$	408.50	\$	408.50	\$	408.50	\$	408.50	\$	408.50
CTC																		
First 5 kW	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Excess kW	\$	3.92	\$	372.40	\$	372.40	\$	372.40	\$	372.40	\$	372.40	\$	372.40	\$	372.40	\$	372.40
Delivery Charges-Energy																		
Transmission																		
First 550 kWh	\$	0.0053	\$	-	\$	2.92	\$	2.92	\$	2.92	\$	2.92	\$	2.92	\$	2.92	\$	2.92
Next 750 kWh	\$	0.0048	\$	-	\$	3.60	\$	3.60	\$	3.60	\$	3.60	\$	3.60	\$	3.60	\$	3.60
Excess kWh	\$	0.0020	\$	-	\$	12.00	\$	26.60	\$	41.20	\$	55.80	\$	70.40	\$	85.00	\$	99.60
Distribution																		
First 550 kWh	\$	0.0240	\$	-	\$	13.20	\$	13.20	\$	13.20	\$	13.20	\$	13.20	\$	13.20	\$	13.20
Next 750 kWh	\$	0.0219	\$	-	\$	16.43	\$	16.43	\$	16.43	\$	16.43	\$	16.43	\$	16.43	\$	16.43
Excess kWh	\$	0.0091	\$	-	\$	54.60	\$	121.03	\$	187.46	\$	253.89	\$	320.32	\$	386.75	\$	453.18
Variable CTC																		
First 550 kWh	\$	0.0220	\$	-	\$	12.10	\$	12.10	\$	12.10	\$	12.10	\$	12.10	\$	12.10	\$	12.10
Next 750 kWh	\$	0.0201	\$	-	\$	15.08	\$	15.08	\$	15.08	\$	15.08	\$	15.08	\$	15.08	\$	15.08
Excess kWh	\$	0.0083	\$	-	\$	49.80	\$	110.39	\$	170.98	\$	231.57	\$	292.16	\$	352.75	\$	413.34
Supplier Market Price																		
Demand	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Energy	\$	0.0186	\$	-	\$	136.07	\$	272.14	\$	408.22	\$	544.29	\$	680.36	\$	816.43	\$	952.50
Total Monthly Charges			\$	1,751.37	\$	2,154.38	\$	2,431.78	\$	2,709.18	\$	2,986.58	\$	3,263.98	\$	3,541.38	\$	3,818.78
Percent Change																		
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE GMHD - GENERAL SERVICE MEDIUM HEATING DELIVERY - WINTER

MONTHLY DEMAND =

250 KW

Load Factor	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
Demand - kW	250	250	250	250	250	250	250	250	250	250	250
Usage - kWh	-	18,250	36,500	54,750	73,000	91,250	109,500	127,750	146,000	164,250	182,500

Rate GMH (bundled rate)

	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07	\$	9.07
Customer Charge																		
Energy charge																		
First 1,250 kWh plus 150 kWh	\$	0.11460	\$	4,337.61	\$	4,337.61	\$	4,337.61	\$	4,337.61	\$	4,337.61	\$	4,337.61	\$	4,337.61	\$	4,337.61
for each kW over 6 kW																		
Excess kWh	\$	0.0380	\$	-	\$	-	\$	-	\$	642.20	\$	1,335.70	\$	2,029.20	\$	2,722.70	\$	3,416.20
Total			\$	4,337.61	\$	4,337.61	\$	4,337.61	\$	4,979.81	\$	5,673.31	\$	6,366.81	\$	7,060.31	\$	7,753.81
			\$	8,447.31	\$	9,140.81	\$	9,834.31										

Supplier Market Price \$0.00 per kW 1.855 cents per kWh
DLC Customer Gen. Charge/Credit 1.855 cents per kWh

CTC Calculation

Base Bill	\$	4,337.61	\$	4,337.61	\$	4,337.61	\$	4,979.81	\$	5,673.31	\$	6,366.81	\$	7,060.31	\$	7,753.81	\$	8,447.31	\$	9,140.81	\$	9,834.31
Less:																						
Customer Charge	\$	9.07	\$	(9.07)	\$	(9.07)	\$	(9.07)	\$	(9.07)	\$	(9.07)	\$	(9.07)	\$	(9.07)	\$	(9.07)	\$	(9.07)	\$	(9.07)
Delivery Charges-Energy																						
Transmission																						
First Block	\$	0.0046	\$	(174.11)	\$	(174.11)	\$	(174.11)	\$	(174.11)	\$	(174.11)	\$	(174.11)	\$	(174.11)	\$	(174.11)	\$	(174.11)	\$	(174.11)
Excess kWh	\$	0.0023	\$	-	\$	-	\$	-	\$	(38.87)	\$	(80.85)	\$	(122.82)	\$	(164.80)	\$	(206.77)	\$	(248.75)	\$	(290.72)
Distribution																						
First Block	\$	0.0236	\$	(893.26)	\$	(893.26)	\$	(893.26)	\$	(893.26)	\$	(893.26)	\$	(893.26)	\$	(893.26)	\$	(893.26)	\$	(893.26)	\$	(893.26)
Excess kWh	\$	0.0119	\$	-	\$	-	\$	-	\$	(201.11)	\$	(418.29)	\$	(635.46)	\$	(852.64)	\$	(1,069.81)	\$	(1,286.99)	\$	(1,504.16)
Variable CTC																						
First Block	\$	0.0105	\$	(397.43)	\$	(397.43)	\$	(397.43)	\$	(397.43)	\$	(397.43)	\$	(397.43)	\$	(397.43)	\$	(397.43)	\$	(397.43)	\$	(397.43)
Excess kWh	\$	0.0052	\$	-	\$	-	\$	-	\$	(87.88)	\$	(182.78)	\$	(277.68)	\$	(372.58)	\$	(467.48)	\$	(562.38)	\$	(657.28)
DLC Customer Gen. Charge/Credit	\$	0.0186	\$	-	\$	(338.54)	\$	(677.08)	\$	(1,015.61)	\$	(1,354.15)	\$	(1,692.69)	\$	(2,031.23)	\$	(2,369.76)	\$	(2,708.30)	\$	(3,046.84)
Fixed CTC			\$	2,863.75	\$	2,525.21	\$	2,186.67	\$	2,162.47	\$	2,163.39	\$	2,164.30	\$	2,165.21	\$	2,166.12	\$	2,167.04	\$	2,167.95
			\$	2,168.86																		

Rate GMHD (proposed unbundled rate)

Fixed CTC		\$ 2,863.75	\$ 2,525.21	\$ 2,186.67	\$ 2,162.47	\$ 2,163.39	\$ 2,164.30	\$ 2,165.21	\$ 2,166.12	\$ 2,167.04	\$ 2,167.95	\$ 2,168.86
Customer Charge	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07
<u>Delivery Charges-Energy</u>												
Transmission												
First Block	\$ 0.0046	\$ 174.11	\$ 174.11	\$ 174.11	\$ 174.11	\$ 174.11	\$ 174.11	\$ 174.11	\$ 174.11	\$ 174.11	\$ 174.11	\$ 174.11
Excess kWh	\$ 0.0023	-	-	-	38.87	80.85	122.82	164.80	206.77	248.75	290.72	332.70
Distribution												
First Block	\$ 0.0236	\$ 893.26	\$ 893.26	\$ 893.26	\$ 893.26	\$ 893.26	\$ 893.26	\$ 893.26	\$ 893.26	\$ 893.26	\$ 893.26	\$ 893.26
Excess kWh	\$ 0.0119	-	-	-	201.11	418.29	635.46	852.64	1,069.81	1,286.99	1,504.16	1,721.34
<u>Variable CTC</u>												
First Block	\$ 0.0105	\$ 397.43	\$ 397.43	\$ 397.43	\$ 397.43	\$ 397.43	\$ 397.43	\$ 397.43	\$ 397.43	\$ 397.43	\$ 397.43	\$ 397.43
Excess kWh	\$ 0.0052	-	-	-	87.88	182.78	277.68	372.58	467.48	562.38	657.28	752.18
<u>Supplier Market Price</u>												
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	\$ 0.0186	\$ -	\$ 338.54	\$ 677.08	\$ 1,015.61	\$ 1,354.15	\$ 1,692.69	\$ 2,031.23	\$ 2,369.76	\$ 2,708.30	\$ 3,046.84	\$ 3,385.38
		\$ 4,337.61	\$ 4,337.61	\$ 4,337.61	\$ 4,979.81	\$ 5,673.31	\$ 6,366.81	\$ 7,060.31	\$ 7,753.81	\$ 8,447.31	\$ 9,140.81	\$ 9,834.31
<u>Percent Change</u>		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE GMHD - GENERAL SERVICE SMALL AND MEDIUM DELIVERY - SUMMER

MONTHLY DEMAND = 250 KW

Load Factor	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
Demand - kW	250	250	250	250	250	250	250	250	250	250	250
Usage - kWh	-	18,250	36,500	54,750	73,000	91,250	109,500	127,750	146,000	164,250	182,500

Rate GMHD (bundled rate, summer)

Customer Charge	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07
Capacity Charge											
First 5 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess kW	\$ 18.34	\$ 4,493.30	\$ 4,493.30	\$ 4,493.30	\$ 4,493.30	\$ 4,493.30	\$ 4,493.30	\$ 4,493.30	\$ 4,493.30	\$ 4,493.30	\$ 4,493.30
Energy Charge											
First 550 kWh	\$ 0.1397	\$ -	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84	\$ 76.84
Next 750 kWh	\$ 0.1309	\$ -	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18	\$ 98.18
Excess kWh	\$ 0.0380	\$ -	\$ 644.10	\$ 1,337.60	\$ 2,031.10	\$ 2,724.60	\$ 3,418.10	\$ 4,111.60	\$ 4,805.10	\$ 5,498.60	\$ 6,192.10
Monthly Total	\$ 4,502.37	\$ 5,321.48	\$ 6,014.98	\$ 6,708.48	\$ 7,401.98	\$ 8,095.48	\$ 8,788.98	\$ 9,482.48	\$ 10,175.98	\$ 10,869.48	\$ 11,562.98

Supplier Market Price	\$0.00 per kW	1.8550 cents per kWh
DLC Customer Gen. Charge/Credit		1.8550 cents per kWh

GMHD CTC Calculation (summer)

Base Bill	\$ 4,502.37	\$ 5,321.48	\$ 6,014.98	\$ 6,708.48	\$ 7,401.98	\$ 8,095.48	\$ 8,788.98	\$ 9,482.48	\$ 10,175.98	\$ 10,869.48	\$ 11,562.98
Less:											
Customer Charge	\$ 9.07	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)
Delivery Charges-Demand											
Transmission											
First 5 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess kW	\$ 1.10	\$ (269.50)	\$ (269.50)	\$ (269.50)	\$ (269.50)	\$ (269.50)	\$ (269.50)	\$ (269.50)	\$ (269.50)	\$ (269.50)	\$ (269.50)
Distribution											
First 5 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess kW	\$ 5.59	\$ (1,369.55)	\$ (1,369.55)	\$ (1,369.55)	\$ (1,369.55)	\$ (1,369.55)	\$ (1,369.55)	\$ (1,369.55)	\$ (1,369.55)	\$ (1,369.55)	\$ (1,369.55)
CTC											
First 5 kW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess kW	\$ 2.48	\$ (607.60)	\$ (607.60)	\$ (607.60)	\$ (607.60)	\$ (607.60)	\$ (607.60)	\$ (607.60)	\$ (607.60)	\$ (607.60)	\$ (607.60)
Delivery Charges-Energy											
Transmission											
First 550 kWh	\$ 0.0062	\$ -	\$ (3.41)	\$ (3.41)	\$ (3.41)	\$ (3.41)	\$ (3.41)	\$ (3.41)	\$ (3.41)	\$ (3.41)	\$ (3.41)
Next 750 kWh	\$ 0.0056	\$ -	\$ (4.20)	\$ (4.20)	\$ (4.20)	\$ (4.20)	\$ (4.20)	\$ (4.20)	\$ (4.20)	\$ (4.20)	\$ (4.20)
Excess kWh	\$ 0.0023	\$ -	\$ (38.99)	\$ (80.96)	\$ (122.94)	\$ (164.91)	\$ (206.89)	\$ (248.86)	\$ (290.84)	\$ (332.81)	\$ (374.79)
Distribution											
First 550 kWh	\$ 0.0313	\$ -	\$ (17.22)	\$ (17.22)	\$ (17.22)	\$ (17.22)	\$ (17.22)	\$ (17.22)	\$ (17.22)	\$ (17.22)	\$ (17.22)
Next 750 kWh	\$ 0.0286	\$ -	\$ (21.45)	\$ (21.45)	\$ (21.45)	\$ (21.45)	\$ (21.45)	\$ (21.45)	\$ (21.45)	\$ (21.45)	\$ (21.45)
Excess kWh	\$ 0.0119	\$ -	\$ (201.71)	\$ (418.88)	\$ (636.06)	\$ (853.23)	\$ (1,070.41)	\$ (1,287.58)	\$ (1,504.76)	\$ (1,721.93)	\$ (1,939.11)
Variable CTC											
First 550 kWh	\$ 0.0138	\$ -	\$ (7.59)	\$ (7.59)	\$ (7.59)	\$ (7.59)	\$ (7.59)	\$ (7.59)	\$ (7.59)	\$ (7.59)	\$ (7.59)
Next 750 kWh	\$ 0.0127	\$ -	\$ (9.53)	\$ (9.53)	\$ (9.53)	\$ (9.53)	\$ (9.53)	\$ (9.53)	\$ (9.53)	\$ (9.53)	\$ (9.53)
Excess kWh	\$ 0.0052	\$ -	\$ (88.14)	\$ (183.04)	\$ (277.94)	\$ (372.84)	\$ (467.74)	\$ (562.64)	\$ (657.54)	\$ (752.44)	\$ (847.34)
DLC Customer Gen. Charge/Credit	\$ 0.0186	\$ -	\$ (338.54)	\$ (677.08)	\$ (1,015.61)	\$ (1,354.15)	\$ (1,692.69)	\$ (2,031.23)	\$ (2,369.76)	\$ (2,708.30)	\$ (3,046.84)
Fixed CTC	\$ 2,246.65	\$ 2,335.00	\$ 2,335.92	\$ 2,336.83	\$ 2,337.74	\$ 2,338.65	\$ 2,339.57	\$ 2,340.48	\$ 2,341.39	\$ 2,342.30	\$ 2,343.22

MONTHLY DEMAND = 250 KW

Rate GMHD (proposed unbundled rate, summer)

[illegible]

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE GLHD - GENERAL SERVICE LARGE HEATING DELIVERY - WINTER

MONTHLY DEMAND = 500 KW

Load Factor	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
Demand - kW	500	500	500	500	500	500	500	500	500	500	500
Usage - kWh	-	36,500	73,000	109,500	146,000	182,500	219,000	255,500	292,000	328,500	365,000

Rate GLH (bundled rate)

Customer Charge	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07
Energy charge											
First 1,250 kWh plus 150 kWh for each kW over 6 kW	\$ 0.11460	\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 8,635.11
Excess kWh	\$ 0.0380	\$ -	\$ -	\$ -	\$ 1,297.70	\$ 2,684.70	\$ 4,071.70	\$ 5,458.70	\$ 6,845.70	\$ 8,232.70	\$ 9,619.70
Total		\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 9,932.81	\$ 11,319.81	\$ 12,706.81	\$ 14,093.81	\$ 15,480.81	\$ 16,867.81	\$ 18,254.81

Supplier Market Price \$0.00 per kW 1.858 cents per kWh
DLC Customer Gen. Charge/Credit 1.858 cents per kWh

CTC Calculation

Base Bill		\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 9,932.81	\$ 11,319.81	\$ 12,706.81	\$ 14,093.81	\$ 15,480.81	\$ 16,867.81	\$ 18,254.81	\$ 19,641.81
Less:												
Customer Charge	\$ 9.07	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)
Delivery Charges-Energy												
Transmission												
First Block	\$ 0.0050	\$ (376.75)	\$ (376.75)	\$ (376.75)	\$ (376.75)	\$ (376.75)	\$ (376.75)	\$ (376.75)	\$ (376.75)	\$ (376.75)	\$ (376.75)	\$ (376.75)
Excess kWh	\$ 0.0025	\$ -	\$ -	\$ -	\$ (85.38)	\$ (176.63)	\$ (267.88)	\$ (359.13)	\$ (450.38)	\$ (541.63)	\$ (632.88)	\$ (724.13)
Distribution												
First Block	\$ 0.0149	\$ (1,122.72)	\$ (1,122.72)	\$ (1,122.72)	\$ (1,122.72)	\$ (1,122.72)	\$ (1,122.72)	\$ (1,122.72)	\$ (1,122.72)	\$ (1,122.72)	\$ (1,122.72)	\$ (1,122.72)
Excess kWh	\$ 0.0075	\$ -	\$ -	\$ -	\$ (256.13)	\$ (529.88)	\$ (803.63)	\$ (1,077.38)	\$ (1,351.13)	\$ (1,624.88)	\$ (1,898.63)	\$ (2,172.38)
Variable CTC												
First Block	\$ 0.0189	\$ (1,424.12)	\$ (1,424.12)	\$ (1,424.12)	\$ (1,424.12)	\$ (1,424.12)	\$ (1,424.12)	\$ (1,424.12)	\$ (1,424.12)	\$ (1,424.12)	\$ (1,424.12)	\$ (1,424.12)
Excess kWh	\$ 0.0094	\$ -	\$ -	\$ -	\$ (321.01)	\$ (664.11)	\$ (1,007.21)	\$ (1,350.31)	\$ (1,693.41)	\$ (2,036.51)	\$ (2,379.61)	\$ (2,722.71)
DLC Customer Gen. Charge/Credit	\$ 0.0186	\$ -	\$ (678.17)	\$ (1,356.34)	\$ (2,034.51)	\$ (2,712.68)	\$ (3,390.85)	\$ (4,069.02)	\$ (4,747.19)	\$ (5,425.36)	\$ (6,103.53)	\$ (6,781.70)
Fixed CTC		\$ 5,702.46	\$ 5,024.29	\$ 4,346.12	\$ 4,303.14	\$ 4,303.87	\$ 4,304.60	\$ 4,305.33	\$ 4,306.06	\$ 4,306.79	\$ 4,307.52	\$ 4,308.25

Rate GLHD (proposed unbundled rate)

Fixed CTC		\$ 5,702.46	\$ 5,024.29	\$ 4,346.12	\$ 4,303.14	\$ 4,303.87	\$ 4,304.60	\$ 4,305.33	\$ 4,306.06	\$ 4,306.79	\$ 4,307.52	\$ 4,308.25
Customer Charge	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07
Delivery Charges-Energy												
Transmission												
First Block	\$ 0.0050	\$ 376.75	\$ 376.75	\$ 376.75	\$ 376.75	\$ 376.75	\$ 376.75	\$ 376.75	\$ 376.75	\$ 376.75	\$ 376.75	\$ 376.75
Excess kWh	\$ 0.0025	\$ -	\$ -	\$ -	\$ 85.38	\$ 176.63	\$ 267.88	\$ 359.13	\$ 450.38	\$ 541.63	\$ 632.88	\$ 724.13
Distribution												
First Block	\$ 0.0149	\$ 1,122.72	\$ 1,122.72	\$ 1,122.72	\$ 1,122.72	\$ 1,122.72	\$ 1,122.72	\$ 1,122.72	\$ 1,122.72	\$ 1,122.72	\$ 1,122.72	\$ 1,122.72
Excess kWh	\$ 0.0075	\$ -	\$ -	\$ -	\$ 256.13	\$ 529.88	\$ 803.63	\$ 1,077.38	\$ 1,351.13	\$ 1,624.88	\$ 1,898.63	\$ 2,172.38
Variable CTC												
First Block	\$ 0.0189	\$ 1,424.12	\$ 1,424.12	\$ 1,424.12	\$ 1,424.12	\$ 1,424.12	\$ 1,424.12	\$ 1,424.12	\$ 1,424.12	\$ 1,424.12	\$ 1,424.12	\$ 1,424.12
Excess kWh	\$ 0.0094	\$ -	\$ -	\$ -	\$ 321.01	\$ 664.11	\$ 1,007.21	\$ 1,350.31	\$ 1,693.41	\$ 2,036.51	\$ 2,379.61	\$ 2,722.71
Supplier Market Price												
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	\$ 0.0186	\$ -	\$ 678.17	\$ 1,356.34	\$ 2,034.51	\$ 2,712.68	\$ 3,390.85	\$ 4,069.02	\$ 4,747.19	\$ 5,425.36	\$ 6,103.53	\$ 6,781.70
		\$ 8,635.11	\$ 8,635.11	\$ 8,635.11	\$ 9,932.81	\$ 11,319.81	\$ 12,706.81	\$ 14,093.81	\$ 15,480.81	\$ 16,867.81	\$ 18,254.81	\$ 19,641.81
Percent Change		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE GLHD - GENERAL SERVICE LARGE HEATING DELIVERY - SUMMER

MONTHLY DEMAND =

500 KW

Load Factor	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
Demand - kW	500	500	500	500	500	500	500	500	500	500	500
Usage - kWh	-	36,500	73,000	109,500	146,000	182,500	219,000	255,500	292,000	328,500	365,000

Rate GLH (bundled rate, summer)

Capacity Charge											
First 300 kW	\$ 5,527	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00
Excess kW	\$ 13.98	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00
Energy charge											
All kWh	\$ 0.0380	\$ -	\$ 1,387.00	\$ 2,774.00	\$ 4,161.00	\$ 5,548.00	\$ 6,935.00	\$ 8,322.00	\$ 9,709.00	\$ 11,096.00	\$ 12,483.00
Total		\$ 8,323.00	\$ 9,710.00	\$ 11,097.00	\$ 12,484.00	\$ 13,871.00	\$ 15,258.00	\$ 16,645.00	\$ 18,032.00	\$ 19,419.00	\$ 20,806.00

Supplier Market Price \$0.00 per kW 1.858 cents per kWh
DLC Customer Gen. Charge/Credit 1.858 cents per kWh

CTC Calculation

Base Bill		\$ 8,323.00	\$ 9,710.00	\$ 11,097.00	\$ 12,484.00	\$ 13,871.00	\$ 15,258.00	\$ 16,645.00	\$ 18,032.00	\$ 19,419.00	\$ 20,806.00	\$ 22,193.00
Less:												
Fixed Charges-First 300 kW												
Transmission	\$ 711.69	\$ (711.69)	\$ (711.69)	\$ (711.69)	\$ (711.69)	\$ (711.69)	\$ (711.69)	\$ (711.69)	\$ (711.69)	\$ (711.69)	\$ (711.69)	\$ (711.69)
Distribution	\$ 2,123.63	\$ (2,123.63)	\$ (2,123.63)	\$ (2,123.63)	\$ (2,123.63)	\$ (2,123.63)	\$ (2,123.63)	\$ (2,123.63)	\$ (2,123.63)	\$ (2,123.63)	\$ (2,123.63)	\$ (2,123.63)
CTC	\$ 2,691.68	\$ (2,691.68)	\$ (2,691.68)	\$ (2,691.68)	\$ (2,691.68)	\$ (2,691.68)	\$ (2,691.68)	\$ (2,691.68)	\$ (2,691.68)	\$ (2,691.68)	\$ (2,691.68)	\$ (2,691.68)
Delivery Charges-Demand												
Transmission-per kW	\$ 0.90	\$ (180.00)	\$ (180.00)	\$ (180.00)	\$ (180.00)	\$ (180.00)	\$ (180.00)	\$ (180.00)	\$ (180.00)	\$ (180.00)	\$ (180.00)	\$ (180.00)
Distribution-per kW	\$ 2.69	\$ (538.00)	\$ (538.00)	\$ (538.00)	\$ (538.00)	\$ (538.00)	\$ (538.00)	\$ (538.00)	\$ (538.00)	\$ (538.00)	\$ (538.00)	\$ (538.00)
Variable CTC-per kW	\$ 3.40	\$ (680.00)	\$ (680.00)	\$ (680.00)	\$ (680.00)	\$ (680.00)	\$ (680.00)	\$ (680.00)	\$ (680.00)	\$ (680.00)	\$ (680.00)	\$ (680.00)
Delivery Charges-Energy												
Transmission-per kWh	\$ 0.0025	\$ -	\$ (91.25)	\$ (182.50)	\$ (273.75)	\$ (365.00)	\$ (456.25)	\$ (547.50)	\$ (638.75)	\$ (730.00)	\$ (821.25)	\$ (912.50)
Distribution-per kWh	\$ 0.0075	\$ -	\$ (273.75)	\$ (547.50)	\$ (821.25)	\$ (1,095.00)	\$ (1,368.75)	\$ (1,642.50)	\$ (1,916.25)	\$ (2,190.00)	\$ (2,463.75)	\$ (2,737.50)
Variable CTC-per kWh	\$ 0.0094	\$ -	\$ (343.10)	\$ (686.20)	\$ (1,029.30)	\$ (1,372.40)	\$ (1,715.50)	\$ (2,058.60)	\$ (2,401.70)	\$ (2,744.80)	\$ (3,087.90)	\$ (3,431.00)
DLC Customer Gen. Charge/Credit	\$ 0.0186	\$ -	\$ (678.17)	\$ (1,356.34)	\$ (2,034.51)	\$ (2,712.68)	\$ (3,390.85)	\$ (4,069.02)	\$ (4,747.19)	\$ (5,425.36)	\$ (6,103.53)	\$ (6,781.70)
Fixed CTC		\$ 1,398.00	\$ 1,398.73	\$ 1,399.46	\$ 1,400.19	\$ 1,400.92	\$ 1,401.65	\$ 1,402.38	\$ 1,403.11	\$ 1,403.84	\$ 1,404.57	\$ 1,405.30

Rate GLHD (proposed unbundled rate, summer)

Fixed CTC		\$ 1,398.00	\$ 1,398.73	\$ 1,399.46	\$ 1,400.19	\$ 1,400.92	\$ 1,401.65	\$ 1,402.38	\$ 1,403.11	\$ 1,403.84	\$ 1,404.57	\$ 1,405.30
Fixed Charges-First 300 kW												
Transmission	\$ 711.69	\$ 711.69	\$ 711.69	\$ 711.69	\$ 711.69	\$ 711.69	\$ 711.69	\$ 711.69	\$ 711.69	\$ 711.69	\$ 711.69	\$ 711.69
Distribution	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63	\$ 2,123.63
CTC	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68	\$ 2,691.68
Delivery Charges-Demand												
Transmission-per kW	\$ 0.90	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00
Distribution-per kW	\$ 2.69	\$ 538.00	\$ 538.00	\$ 538.00	\$ 538.00	\$ 538.00	\$ 538.00	\$ 538.00	\$ 538.00	\$ 538.00	\$ 538.00	\$ 538.00
Variable CTC-per kW	\$ 3.40	\$ 680.00	\$ 680.00	\$ 680.00	\$ 680.00	\$ 680.00	\$ 680.00	\$ 680.00	\$ 680.00	\$ 680.00	\$ 680.00	\$ 680.00
Delivery Charges-Energy												
Transmission-per kWh	\$ 0.0025	\$ -	\$ 91.25	\$ 182.50	\$ 273.75	\$ 365.00	\$ 456.25	\$ 547.50	\$ 638.75	\$ 730.00	\$ 821.25	\$ 912.50
Distribution-per kWh	\$ 0.0075	\$ -	\$ 273.75	\$ 547.50	\$ 821.25	\$ 1,095.00	\$ 1,368.75	\$ 1,642.50	\$ 1,916.25	\$ 2,190.00	\$ 2,463.75	\$ 2,737.50
Variable CTC-per kWh	\$ 0.0094	\$ -	\$ 343.10	\$ 686.20	\$ 1,029.30	\$ 1,372.40	\$ 1,715.50	\$ 2,058.60	\$ 2,401.70	\$ 2,744.80	\$ 3,087.90	\$ 3,431.00
Supplier Market Price												
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	\$ 0.0186	\$ -	\$ 678.17	\$ 1,356.34	\$ 2,034.51	\$ 2,712.68	\$ 3,390.85	\$ 4,069.02	\$ 4,747.19	\$ 5,425.36	\$ 6,103.53	\$ 6,781.70
		\$ 8,323.00	\$ 9,710.00	\$ 11,097.00	\$ 12,484.00	\$ 13,871.00	\$ 15,258.00	\$ 16,645.00	\$ 18,032.00	\$ 19,419.00	\$ 20,806.00	\$ 22,193.00
Percent Change		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE GLD - GENERAL SERVICE LARGE DELIVERY

MONTHLY DEMAND = 500 KW

Load Factor		0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
Demand - kW	500	500	500	500	500	500	500	500	500	500	500	500
Usage - kWh	-	36,500	73,000	109,500	146,000	182,500	219,000	255,500	292,000	328,500	365,000	

Rate GL (bundled rate)

Capacity Charge												
First 300 kW	\$ 5,527	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00	\$ 5,527.00
Excess kW	\$ 13.98	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00	\$ 2,796.00
Energy charge												
All kWh	\$ 0.0380	\$ -	\$ 1,387.00	\$ 2,774.00	\$ 4,161.00	\$ 5,548.00	\$ 6,935.00	\$ 8,322.00	\$ 9,709.00	\$ 11,096.00	\$ 12,483.00	\$ 13,870.00
Total		\$ 8,323.00	\$ 9,710.00	\$ 11,097.00	\$ 12,484.00	\$ 13,871.00	\$ 15,258.00	\$ 16,645.00	\$ 18,032.00	\$ 19,419.00	\$ 20,806.00	\$ 22,193.00

Supplier Market Price \$0.00 per kW 1.852 cents per kWh
DLC Customer Gen. Charge/Credit 1.852 cents per kWh

CTC Calculation

Base Bill	\$ 8,323.00	\$ 9,710.00	\$ 11,097.00	\$ 12,484.00	\$ 13,871.00	\$ 15,258.00	\$ 16,645.00	\$ 18,032.00	\$ 19,419.00	\$ 20,806.00	\$ 22,193.00	
Less:												
Fixed Charges-First 300 kW												
Transmission	\$ 434.15	\$ (434.15)	\$ (434.15)	\$ (434.15)	\$ (434.15)	\$ (434.15)	\$ (434.15)	\$ (434.15)	\$ (434.15)	\$ (434.15)	\$ (434.15)	\$ (434.15)
Distribution	\$ 1,463.44	\$ (1,463.44)	\$ (1,463.44)	\$ (1,463.44)	\$ (1,463.44)	\$ (1,463.44)	\$ (1,463.44)	\$ (1,463.44)	\$ (1,463.44)	\$ (1,463.44)	\$ (1,463.44)	\$ (1,463.44)
CTC	\$ 3,629.41	\$ (3,629.41)	\$ (3,629.41)	\$ (3,629.41)	\$ (3,629.41)	\$ (3,629.41)	\$ (3,629.41)	\$ (3,629.41)	\$ (3,629.41)	\$ (3,629.41)	\$ (3,629.41)	\$ (3,629.41)
Delivery Charges-Demand												
Transmission-per kW	\$ 0.55	\$ (110.00)	\$ (110.00)	\$ (110.00)	\$ (110.00)	\$ (110.00)	\$ (110.00)	\$ (110.00)	\$ (110.00)	\$ (110.00)	\$ (110.00)	\$ (110.00)
Distribution-per kW	\$ 1.85	\$ (370.00)	\$ (370.00)	\$ (370.00)	\$ (370.00)	\$ (370.00)	\$ (370.00)	\$ (370.00)	\$ (370.00)	\$ (370.00)	\$ (370.00)	\$ (370.00)
Variable CTC-per kW	\$ 4.59	\$ (918.00)	\$ (918.00)	\$ (918.00)	\$ (918.00)	\$ (918.00)	\$ (918.00)	\$ (918.00)	\$ (918.00)	\$ (918.00)	\$ (918.00)	\$ (918.00)
Delivery Charges-Energy												
Transmission-per kWh	\$ 0.0015	\$ -	\$ (54.75)	\$ (109.50)	\$ (164.25)	\$ (219.00)	\$ (273.75)	\$ (328.50)	\$ (383.25)	\$ (438.00)	\$ (492.75)	\$ (547.50)
Distribution-per kWh	\$ 0.0052	\$ -	\$ (189.80)	\$ (379.60)	\$ (569.40)	\$ (759.20)	\$ (949.00)	\$ (1,138.80)	\$ (1,328.60)	\$ (1,518.40)	\$ (1,708.20)	\$ (1,898.00)
Variable CTC-per kWh	\$ 0.0128	\$ -	\$ (467.20)	\$ (934.40)	\$ (1,401.60)	\$ (1,868.80)	\$ (2,336.00)	\$ (2,803.20)	\$ (3,270.40)	\$ (3,737.60)	\$ (4,204.80)	\$ (4,672.00)
DLC Customer Gen. Charge/Credit	\$ 0.0185	\$ -	\$ (675.98)	\$ (1,351.96)	\$ (2,027.94)	\$ (2,703.92)	\$ (3,379.90)	\$ (4,055.88)	\$ (4,731.86)	\$ (5,407.84)	\$ (6,083.82)	\$ (6,759.80)
Fixed CTC		\$ 1,398.00	\$ 1,397.27	\$ 1,396.54	\$ 1,395.81	\$ 1,395.08	\$ 1,394.35	\$ 1,393.62	\$ 1,392.89	\$ 1,392.16	\$ 1,391.43	\$ 1,390.70

Rate GLD (proposed unbundled rate)

Fixed CTC	\$ 1,398.00	\$ 1,397.27	\$ 1,396.54	\$ 1,395.81	\$ 1,395.08	\$ 1,394.35	\$ 1,393.62	\$ 1,392.89	\$ 1,392.16	\$ 1,391.43	\$ 1,390.70	
Fixed Charges-First 300 kW												
Transmission	\$ 434.15	\$ 434.15	\$ 434.15	\$ 434.15	\$ 434.15	\$ 434.15	\$ 434.15	\$ 434.15	\$ 434.15	\$ 434.15	\$ 434.15	\$ 434.15
Distribution	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44	\$ 1,463.44
CTC	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41	\$ 3,629.41
Delivery Charges-Demand												
Transmission-per kW	\$ 0.55	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00
Distribution-per kW	\$ 1.85	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00
Variable CTC-per kW	\$ 4.59	\$ 918.00	\$ 918.00	\$ 918.00	\$ 918.00	\$ 918.00	\$ 918.00	\$ 918.00	\$ 918.00	\$ 918.00	\$ 918.00	\$ 918.00
Delivery Charges-Energy												
Transmission-per kWh	\$ 0.0015	\$ -	\$ 54.75	\$ 109.50	\$ 164.25	\$ 219.00	\$ 273.75	\$ 328.50	\$ 383.25	\$ 438.00	\$ 492.75	\$ 547.50
Distribution-per kWh	\$ 0.0052	\$ -	\$ 189.80	\$ 379.60	\$ 569.40	\$ 759.20	\$ 949.00	\$ 1,138.80	\$ 1,328.60	\$ 1,518.40	\$ 1,708.20	\$ 1,898.00
Variable CTC-per kWh	\$ 0.0128	\$ -	\$ 467.20	\$ 934.40	\$ 1,401.60	\$ 1,868.80	\$ 2,336.00	\$ 2,803.20	\$ 3,270.40	\$ 3,737.60	\$ 4,204.80	\$ 4,672.00
Supplier Market Price												
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	\$ 0.0185	\$ -	\$ 675.98	\$ 1,351.96	\$ 2,027.94	\$ 2,703.92	\$ 3,379.90	\$ 4,055.88	\$ 4,731.86	\$ 5,407.84	\$ 6,083.82	\$ 6,759.80
		\$ 8,323.00	\$ 9,710.00	\$ 11,097.00	\$ 12,484.00	\$ 13,871.00	\$ 15,258.00	\$ 16,645.00	\$ 18,032.00	\$ 19,419.00	\$ 20,806.00	\$ 22,193.00
Percent Change		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE LD - LARGE POWER SERVICE DELIVERY

MONTHLY DEMAND = 45,000 KW

Load Factor	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
Demand - kW	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
First 5000 kW	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Next 10,000 kW	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Next 25,000 kW	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Excess kW	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Usage - kWh	-	3,285,000	6,570,000	9,855,000	13,140,000	16,425,000	19,710,000	22,995,000	26,280,000	29,565,000	32,850,000
First 750,000 kWh + 400 kWh per kW	-	3,285,000	6,570,000	9,855,000	13,140,000	16,425,000	18,750,000	18,750,000	18,750,000	18,750,000	18,750,000
Next 150 kWh per kW	-	-	-	-	-	-	960,000	4,245,000	6,750,000	6,750,000	6,750,000
Excess kWh	-	-	-	-	-	-	-	-	780,000	4,065,000	7,350,000

Rate L (current bundled rate)

Capacity Charge

First 5000 kW	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00	\$ 71,289.00
Next 10,000 kW	\$ 11.45 per kW	\$ 114,500.00	\$ 114,500.00	\$ 114,500.00	\$ 114,500.00	\$ 114,500.00	\$ 114,500.00	\$ 114,500.00	\$ 114,500.00	\$ 114,500.00	\$ 114,500.00	\$ 114,500.00
Next 25,000 kW	\$ 11.13 per kW	\$ 278,250.00	\$ 278,250.00	\$ 278,250.00	\$ 278,250.00	\$ 278,250.00	\$ 278,250.00	\$ 278,250.00	\$ 278,250.00	\$ 278,250.00	\$ 278,250.00	\$ 278,250.00
Excess kW	\$ 10.84 per kW	\$ 54,200.00	\$ 54,200.00	\$ 54,200.00	\$ 54,200.00	\$ 54,200.00	\$ 54,200.00	\$ 54,200.00	\$ 54,200.00	\$ 54,200.00	\$ 54,200.00	\$ 54,200.00
Energy Charge												
First 750,000 kWh + 400 kWh per kW	\$ 0.0380 per kWh	\$ -	\$ 124,830.00	\$ 249,660.00	\$ 374,490.00	\$ 499,320.00	\$ 624,150.00	\$ 712,500.00	\$ 712,500.00	\$ 712,500.00	\$ 712,500.00	\$ 712,500.00
Next 150 kWh per kW	\$ 0.0256 per kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,576.00	\$ 108,672.00	\$ 172,800.00	\$ 172,800.00	\$ 172,800.00	\$ 172,800.00
Excess kWh	\$ 0.0234 per kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,252.00	\$ 95,121.00	\$ 171,990.00	\$ 171,990.00
Total Monthly Bill		\$ 518,239.00	\$ 643,069.00	\$ 767,899.00	\$ 892,729.00	\$ 1,017,559.00	\$ 1,142,389.00	\$ 1,255,315.00	\$ 1,339,411.00	\$ 1,421,791.00	\$ 1,498,660.00	\$ 1,575,529.00

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE LD - LARGE POWER SERVICE DELIVERY (continued)

MONTHLY DEMAND = 45,000 KW

Supplier Market Price \$0.00 per kW 1.847 cents per kWh
DLC Customer Gen. Charge/Credit 1.847 cents per kWh

Rate LD - Fixed CTC Calculation

Monthly Rate L Bill		\$ 518,239.00	\$ 643,069.00	\$ 767,899.00	\$ 892,729.00	\$ 1,017,559.00	\$ 1,142,389.00	\$ 1,255,315.00	\$ 1,339,411.00	\$ 1,421,791.00	\$ 1,498,660.00	\$ 1,575,529.00
Loss												
Fixed Charges												
First 5000 kW												
Transmission	\$ 6,886.18	\$ (6,886.18)	\$ (6,886.18)	\$ (6,886.18)	\$ (6,886.18)	\$ (6,886.18)	\$ (6,886.18)	\$ (6,886.18)	\$ (6,886.18)	\$ (6,886.18)	\$ (6,886.18)	\$ (6,886.18)
Distribution	\$ 21,104.63	\$ (21,104.63)	\$ (21,104.63)	\$ (21,104.63)	\$ (21,104.63)	\$ (21,104.63)	\$ (21,104.63)	\$ (21,104.63)	\$ (21,104.63)	\$ (21,104.63)	\$ (21,104.63)	\$ (21,104.63)
CTC	\$ 43,298.18	\$ (43,298.18)	\$ (43,298.18)	\$ (43,298.18)	\$ (43,298.18)	\$ (43,298.18)	\$ (43,298.18)	\$ (43,298.18)	\$ (43,298.18)	\$ (43,298.18)	\$ (43,298.18)	\$ (43,298.18)
Delivery Charges-Demand												
Next 10,000 kW												
Transmission	\$ 0.55 per kW	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)	\$ (5,500.00)
Distribution	\$ 1.69 per kW	\$ (16,900.00)	\$ (16,900.00)	\$ (16,900.00)	\$ (16,900.00)	\$ (16,900.00)	\$ (16,900.00)	\$ (16,900.00)	\$ (16,900.00)	\$ (16,900.00)	\$ (16,900.00)	\$ (16,900.00)
Variable CTC	\$ 3.48 per kW	\$ (34,800.00)	\$ (34,800.00)	\$ (34,800.00)	\$ (34,800.00)	\$ (34,800.00)	\$ (34,800.00)	\$ (34,800.00)	\$ (34,800.00)	\$ (34,800.00)	\$ (34,800.00)	\$ (34,800.00)
Next 25,000 kW												
Transmission	\$ 0.54 per kW	\$ (13,500.00)	\$ (13,500.00)	\$ (13,500.00)	\$ (13,500.00)	\$ (13,500.00)	\$ (13,500.00)	\$ (13,500.00)	\$ (13,500.00)	\$ (13,500.00)	\$ (13,500.00)	\$ (13,500.00)
Distribution	\$ 1.65 per kW	\$ (41,250.00)	\$ (41,250.00)	\$ (41,250.00)	\$ (41,250.00)	\$ (41,250.00)	\$ (41,250.00)	\$ (41,250.00)	\$ (41,250.00)	\$ (41,250.00)	\$ (41,250.00)	\$ (41,250.00)
Variable CTC	\$ 3.38 per kW	\$ (84,500.00)	\$ (84,500.00)	\$ (84,500.00)	\$ (84,500.00)	\$ (84,500.00)	\$ (84,500.00)	\$ (84,500.00)	\$ (84,500.00)	\$ (84,500.00)	\$ (84,500.00)	\$ (84,500.00)
Additional kW												
Transmission	\$ 0.52 per kW	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)	\$ (2,600.00)
Distribution	\$ 1.61 per kW	\$ (8,050.00)	\$ (8,050.00)	\$ (8,050.00)	\$ (8,050.00)	\$ (8,050.00)	\$ (8,050.00)	\$ (8,050.00)	\$ (8,050.00)	\$ (8,050.00)	\$ (8,050.00)	\$ (8,050.00)
Variable CTC	\$ 3.29 per kW	\$ (16,450.00)	\$ (16,450.00)	\$ (16,450.00)	\$ (16,450.00)	\$ (16,450.00)	\$ (16,450.00)	\$ (16,450.00)	\$ (16,450.00)	\$ (16,450.00)	\$ (16,450.00)	\$ (16,450.00)
Delivery Charges-Energy												
First 750,000 kWh +												
400 kWh per kW												
Transmission	\$ 0.00189 per kWh	\$ -	\$ (6,208.65)	\$ (12,417.30)	\$ (18,625.95)	\$ (24,834.60)	\$ (31,043.25)	\$ (35,437.50)	\$ (35,437.50)	\$ (35,437.50)	\$ (35,437.50)	\$ (35,437.50)
Distribution	\$ 0.00578 per kWh	\$ -	\$ (18,987.30)	\$ (37,974.60)	\$ (56,961.90)	\$ (75,949.20)	\$ (94,936.50)	\$ (108,375.00)	\$ (108,375.00)	\$ (108,375.00)	\$ (108,375.00)	\$ (108,375.00)
Variable CTC	\$ 0.01180 per kWh	\$ -	\$ (38,763.00)	\$ (77,526.00)	\$ (116,289.00)	\$ (155,052.00)	\$ (193,815.00)	\$ (221,250.00)	\$ (221,250.00)	\$ (221,250.00)	\$ (221,250.00)	\$ (221,250.00)
Next 150 kWh per kW												
Transmission	\$ 0.00069 per kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (662.40)	\$ (2,929.05)	\$ (4,657.50)	\$ (4,657.50)	\$ (4,657.50)
Distribution	\$ 0.00211 per kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,025.60)	\$ (8,958.85)	\$ (14,242.50)	\$ (14,242.50)	\$ (14,242.50)
Variable CTC	\$ 0.04330 per kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (41,568.00)	\$ (183,808.50)	\$ (292,275.00)	\$ (292,275.00)	\$ (292,275.00)
Excess kWh												
Transmission	\$ 0.00048 per kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (374.40)	\$ (1,951.20)	\$ (3,528.00)
Distribution	\$ 0.00146 per kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,138.80)	\$ (5,934.90)	\$ (10,731.00)
Variable CTC	\$ 0.00299 per kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,332.20)	\$ (12,154.35)	\$ (21,976.50)
Market Energy												
DLC Customer Gen. Charge/Credit	\$ 0.01847 per kWh	\$ -	\$ (60,673.95)	\$ (121,347.90)	\$ (182,021.85)	\$ (242,695.80)	\$ (303,369.75)	\$ (364,043.70)	\$ (424,717.65)	\$ (485,391.60)	\$ (546,065.55)	\$ (606,739.50)
Fixed CTC		\$ 223,400.00	\$ 223,597.10	\$ 223,794.20	\$ 223,991.30	\$ 224,188.40	\$ 224,385.50	\$ 187,113.80	\$ 59,097.35	\$ (38,522.50)	\$ (38,522.50)	\$ (38,522.50)

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE LD - LARGE POWER SERVICE DELIVERY (continued)

MONTHLY DEMAND = 45,000 KW

Rate LD (proposed unbundled rate)

Fixed Charges																										
Fixed CTC			\$	223,400.00	\$	223,597.10	\$	223,794.20	\$	223,991.30	\$	224,188.40	\$	224,385.50	\$	187,113.80	\$	59,097.35	\$	(38,522.50)	\$	(38,522.50)	\$	(38,522.50)		
First 5000 kW																										
Transmission	\$	6,886.19	\$	6,886.19	\$	6,886.19	\$	6,886.19	\$	6,886.19	\$	6,886.19	\$	6,886.19	\$	6,886.19	\$	6,886.19	\$	6,886.19	\$	6,886.19	\$	6,886.19		
Distribution	\$	21,104.63	\$	21,104.63	\$	21,104.63	\$	21,104.63	\$	21,104.63	\$	21,104.63	\$	21,104.63	\$	21,104.63	\$	21,104.63	\$	21,104.63	\$	21,104.63	\$	21,104.63		
CTC	\$	43,298.18	\$	43,298.18	\$	43,298.18	\$	43,298.18	\$	43,298.18	\$	43,298.18	\$	43,298.18	\$	43,298.18	\$	43,298.18	\$	43,298.18	\$	43,298.18	\$	43,298.18		
Delivery Charges-Demand																										
Next 10,000 kW																										
Transmission	\$	0.55 per kW	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00		
Distribution	\$	1.69 per kW	\$	16,900.00	\$	16,900.00	\$	16,900.00	\$	16,900.00	\$	16,900.00	\$	16,900.00	\$	16,900.00	\$	16,900.00	\$	16,900.00	\$	16,900.00	\$	16,900.00		
Variable CTC	\$	3.48 per kW	\$	34,800.00	\$	34,800.00	\$	34,800.00	\$	34,800.00	\$	34,800.00	\$	34,800.00	\$	34,800.00	\$	34,800.00	\$	34,800.00	\$	34,800.00	\$	34,800.00		
Next 25,000 kW																										
Transmission	\$	0.54 per kW	\$	13,500.00	\$	13,500.00	\$	13,500.00	\$	13,500.00	\$	13,500.00	\$	13,500.00	\$	13,500.00	\$	13,500.00	\$	13,500.00	\$	13,500.00	\$	13,500.00		
Distribution	\$	1.65 per kW	\$	41,250.00	\$	41,250.00	\$	41,250.00	\$	41,250.00	\$	41,250.00	\$	41,250.00	\$	41,250.00	\$	41,250.00	\$	41,250.00	\$	41,250.00	\$	41,250.00		
Variable CTC	\$	3.38 per kW	\$	84,500.00	\$	84,500.00	\$	84,500.00	\$	84,500.00	\$	84,500.00	\$	84,500.00	\$	84,500.00	\$	84,500.00	\$	84,500.00	\$	84,500.00	\$	84,500.00		
Additional kW																										
Transmission	\$	0.52 per kW	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00	\$	2,600.00		
Distribution	\$	1.61 per kW	\$	8,050.00	\$	8,050.00	\$	8,050.00	\$	8,050.00	\$	8,050.00	\$	8,050.00	\$	8,050.00	\$	8,050.00	\$	8,050.00	\$	8,050.00	\$	8,050.00		
Variable CTC	\$	3.29 per kW	\$	16,450.00	\$	16,450.00	\$	16,450.00	\$	16,450.00	\$	16,450.00	\$	16,450.00	\$	16,450.00	\$	16,450.00	\$	16,450.00	\$	16,450.00	\$	16,450.00		
Delivery Charges-Energy																										
First 750,000 kWh +																										
400 kWh per kW																										
Transmission	\$	0.00189 per kWh	\$	-	\$	6,208.65	\$	12,417.30	\$	18,625.95	\$	24,834.60	\$	31,043.25	\$	35,437.50	\$	35,437.50	\$	35,437.50	\$	35,437.50	\$	35,437.50		
Distribution	\$	0.00578 per kWh	\$	-	\$	18,987.30	\$	37,974.60	\$	56,961.90	\$	75,949.20	\$	94,936.50	\$	108,375.00	\$	108,375.00	\$	108,375.00	\$	108,375.00	\$	108,375.00		
Variable CTC	\$	0.01180 per kWh	\$	-	\$	38,763.00	\$	77,526.00	\$	116,289.00	\$	155,052.00	\$	193,815.00	\$	221,250.00	\$	221,250.00	\$	221,250.00	\$	221,250.00	\$	221,250.00		
Next 150 kWh per kW																										
Transmission	\$	0.00069	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	662.40	\$	2,929.05	\$	4,657.50	\$	4,657.50	\$	4,657.50		
Distribution	\$	0.00211 per kWh	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,025.60	\$	8,956.95	\$	14,242.50	\$	14,242.50	\$	14,242.50		
Variable CTC	\$	0.04330 per kWh	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	41,568.00	\$	183,808.50	\$	292,275.00	\$	292,275.00	\$	292,275.00		
Excess kWh																										
Transmission	\$	0.00048	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	374.40	\$	1,951.20	\$	3,528.00		
Distribution	\$	0.00146 per kWh	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,138.80	\$	5,934.90	\$	10,731.00		
Variable CTC	\$	0.00299 per kWh	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,332.20	\$	12,154.35	\$	21,976.50		
Supplier Market Price																										
Demand	\$	\$0.00 per kW	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
Energy	\$	0.01847 per kWh	\$	-	\$	60,673.95	\$	121,347.90	\$	182,021.85	\$	242,695.80	\$	303,369.75	\$	364,043.70	\$	424,717.65	\$	485,391.60	\$	546,065.55	\$	606,739.50		
Total Monthly Bill			\$	518,239.00	\$	643,069.00	\$	767,899.00	\$	892,729.00	\$	1,017,559.00	\$	1,142,389.00	\$	1,255,315.00	\$	1,339,411.00	\$	1,421,791.00	\$	1,498,660.00	\$	1,575,529.00		
Percent Change														0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE HVPSD - HIGH VOLTAGE POWER SERVICE DELIVERY

MONTHLY DEMAND = 70,000 KW

Load Factor	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
Demand - kW	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
First 30,000 kW	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Excess kW	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Usage - kWh	-	5,110,000.00	10,220,000.00	15,330,000.00	20,440,000.00	25,550,000.00	30,660,000.00	35,770,000.00	40,880,000.00	45,990,000.00	51,100,000.00
% kWh off peak	70%	-	3,577,000.00	7,154,000.00	10,731,000.00	14,308,000.00	17,885,000.00	21,462,000.00	25,039,000.00	28,616,000.00	32,193,000.00
On-peak kWh	-	3,577,000.00	7,154,000.00	10,731,000.00	14,308,000.00	17,885,000.00	21,462,000.00	25,039,000.00	28,616,000.00	32,193,000.00	35,770,000.00
Off-peak kWh	-	1,533,000.00	3,066,000.00	4,599,000.00	6,132,000.00	7,665,000.00	9,198,000.00	10,731,000.00	12,264,000.00	13,797,000.00	15,330,000.00

On peak max hours 51
Off peak max hours 117 8,190,000

Rate HVPS (current bundled rate)

Capacity Charge														
First 30,000 kW	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00	\$ 330,536.00
Additional kW - on-peak	\$ 11.82 per kW	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00	\$ 478,800.00
Energy Charge														
On-peak kWh	\$ 0.0433 per kWh	\$ -	\$ 154,884.10	\$ 309,768.20	\$ 464,652.30	\$ 619,536.40	\$ 774,420.50	\$ 929,304.60	\$ 1,084,188.70	\$ 1,239,072.80	\$ 1,393,956.90	\$ 1,548,841.00	\$ 1,703,725.10	\$ 1,858,609.20
Off-peak kWh	\$ 0.0221 per kWh	\$ -	\$ 33,879.30	\$ 67,758.60	\$ 101,637.90	\$ 135,517.20	\$ 169,396.50	\$ 203,275.80	\$ 237,155.10	\$ 271,034.40	\$ 304,913.70	\$ 338,793.00	\$ 372,672.30	\$ 406,551.60
Monthly Bill		\$ 807,336.00	\$ 998,099.40	\$ 1,188,862.80	\$ 1,379,626.20	\$ 1,562,389.60	\$ 1,751,153.00	\$ 1,939,916.40	\$ 2,128,679.80	\$ 2,317,443.20	\$ 2,506,206.60	\$ 2,694,970.00	\$ 2,883,733.40	\$ 3,072,496.80

Supplier Market Price \$0.00 per kW 1.848 cents per kWh
DLC Customer Gen. Charge/Credit 1.848 cents per kWh

Fixed CTC Calculation

Monthly Bill \$ 807,336.00 \$ 998,099.40 \$ 1,188,862.80 \$ 1,379,626.20 \$ 1,562,389.60 \$ 1,751,153.00 \$ 1,939,916.40 \$ 2,128,679.80 \$ 2,317,443.20 \$ 2,506,206.60 \$ 2,694,970.00

Less:

Fixed Charges

First 30,000 kW														
Transmission	\$ 38,260.13	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)	\$ (38,260.13)
Distribution	\$ 67,121.11	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)	\$ (67,121.11)
Fixed CTC	\$ 225,154.76	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)	\$ (225,154.76)

Delivery Charges - Demand

Additional on-peak kW														
Transmission	\$ 1.38 per kW	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)	\$ (55,200.00)
Distribution	\$ 2.42 per kW	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)	\$ (96,800.00)
Variable CTC	\$ 8.12 per kW	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)	\$ (324,800.00)

Delivery Charges - Energy

On-Peak														
Transmission	\$ 0.0031 per kWh	\$ -	\$ (10,909.85)	\$ (21,819.70)	\$ (32,729.55)	\$ (43,639.40)	\$ (54,549.25)	\$ (65,459.10)	\$ (76,368.95)	\$ (87,278.80)	\$ (98,188.65)	\$ (109,098.50)	\$ (119,998.35)	\$ (130,908.20)
Distribution	\$ 0.0053 per kWh	\$ -	\$ (19,101.18)	\$ (38,202.36)	\$ (57,303.54)	\$ (76,404.72)	\$ (95,505.90)	\$ (114,607.08)	\$ (133,708.26)	\$ (152,809.44)	\$ (171,910.62)	\$ (191,011.80)	\$ (210,112.98)	\$ (229,214.16)
Variable CTC	\$ 0.0179 per kWh	\$ -	\$ (64,135.61)	\$ (128,271.22)	\$ (192,406.83)	\$ (256,542.44)	\$ (320,678.05)	\$ (384,813.66)	\$ (448,949.27)	\$ (513,084.88)	\$ (577,220.49)	\$ (641,356.10)	\$ (705,491.71)	\$ (769,627.32)
Off-Peak														
Transmission	\$ 0.0008 per kWh	\$ -	\$ (904.47)	\$ (1,808.94)	\$ (2,713.41)	\$ (3,617.88)	\$ (4,522.35)	\$ (5,426.82)	\$ (6,331.29)	\$ (7,235.76)	\$ (8,140.23)	\$ (9,044.70)	\$ (9,949.17)	\$ (10,853.64)
Distribution	\$ 0.0010 per kWh	\$ -	\$ (1,594.32)	\$ (3,188.64)	\$ (4,782.96)	\$ (6,377.28)	\$ (7,971.60)	\$ (9,565.92)	\$ (11,160.24)	\$ (12,754.56)	\$ (14,348.88)	\$ (15,943.20)	\$ (17,537.52)	\$ (19,131.84)
Variable CTC	\$ 0.0035 per kWh	\$ -	\$ (5,350.17)	\$ (10,700.34)	\$ (16,050.51)	\$ (21,400.68)	\$ (26,750.85)	\$ (32,101.02)	\$ (37,451.19)	\$ (42,801.36)	\$ (48,151.53)	\$ (53,501.70)	\$ (58,851.87)	\$ (64,202.04)

Market energy														
DLC Customer Gen. Charge/Credit	\$ 0.01848 per kWh	\$ -	\$ (94,432.80)	\$ (188,865.60)	\$ (283,298.40)	\$ (377,731.20)	\$ (472,164.00)	\$ (566,596.80)	\$ (661,029.60)	\$ (755,462.40)	\$ (849,895.20)	\$ (944,328.00)	\$ (1,038,760.80)	\$ (1,133,193.60)
Fixed CTC		\$ 0.00	\$ (7,665.00)	\$ (15,330.00)	\$ (22,995.00)	\$ (30,660.00)	\$ (38,325.00)	\$ (45,990.00)	\$ (53,655.00)	\$ (61,320.00)	\$ (68,985.00)	\$ (76,650.00)	\$ (84,315.00)	\$ (91,980.00)

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE HVPSD - HIGH VOLTAGE POWER SERVICE DELIVERY (continued)

MONTHLY DEMAND = 70,000 KW

Rate HVPSD (proposed unbundled rate)

Fixed Charges																										
CTC			\$	0.00	\$	(7,865.00)	\$	(15,330.00)	\$	(22,895.00)	\$	(30,660.00)	\$	(38,325.00)	\$	(45,990.00)	\$	(53,655.00)	\$	(61,320.00)	\$	(68,985.00)	\$	(76,650.00)		
First 30,000 kW																										
Transmission			\$	38,260.13	\$	38,260.13	\$	38,260.13	\$	38,260.13	\$	38,260.13	\$	38,260.13	\$	38,260.13	\$	38,260.13	\$	38,260.13	\$	38,260.13	\$	38,260.13		
Distribution			\$	67,121.11	\$	67,121.11	\$	67,121.11	\$	67,121.11	\$	67,121.11	\$	67,121.11	\$	67,121.11	\$	67,121.11	\$	67,121.11	\$	67,121.11	\$	67,121.11		
CTC			\$	225,154.76	\$	225,154.76	\$	225,154.76	\$	225,154.76	\$	225,154.76	\$	225,154.76	\$	225,154.76	\$	225,154.76	\$	225,154.76	\$	225,154.76	\$	225,154.76		
Delivery Charges - Demand																										
Additional on-peak kW																										
Transmission			\$	1.38 per kW	\$	55,200.00	\$	55,200.00	\$	55,200.00	\$	55,200.00	\$	55,200.00	\$	55,200.00	\$	55,200.00	\$	55,200.00	\$	55,200.00	\$	55,200.00		
Distribution			\$	2.42 per kW	\$	96,800.00	\$	96,800.00	\$	96,800.00	\$	96,800.00	\$	96,800.00	\$	96,800.00	\$	96,800.00	\$	96,800.00	\$	96,800.00	\$	96,800.00		
Variable CTC			\$	8.12 per kW	\$	324,800.00	\$	324,800.00	\$	324,800.00	\$	324,800.00	\$	324,800.00	\$	324,800.00	\$	324,800.00	\$	324,800.00	\$	324,800.00	\$	324,800.00		
Delivery Charges - Energy																										
On-Peak																										
Transmission			\$	0.00305 per kWh	\$	-	\$	10,909.85	\$	21,819.70	\$	32,729.55	\$	43,639.40	\$	54,549.25	\$	65,459.10	\$	76,368.95	\$	87,278.80	\$	98,188.65	\$	109,098.50
Distribution			\$	0.00534 per kWh	\$	-	\$	18,101.18	\$	36,202.36	\$	54,303.54	\$	72,404.72	\$	90,505.90	\$	114,607.08	\$	133,708.26	\$	152,809.44	\$	171,910.62	\$	191,011.80
Variable CTC			\$	0.01793 per kWh	\$	-	\$	64,135.81	\$	128,271.22	\$	192,406.83	\$	256,542.44	\$	320,678.05	\$	384,813.66	\$	448,949.27	\$	513,084.88	\$	577,220.49	\$	641,356.10
Off-Peak																										
Transmission			\$	0.00059 per kWh	\$	-	\$	904.47	\$	1,808.94	\$	2,713.41	\$	3,617.88	\$	4,522.35	\$	5,426.82	\$	6,331.29	\$	7,235.76	\$	8,140.23	\$	9,044.70
Distribution			\$	0.00104 per kWh	\$	-	\$	1,594.32	\$	3,188.64	\$	4,782.96	\$	6,377.28	\$	7,971.60	\$	9,565.92	\$	11,160.24	\$	12,754.56	\$	14,348.88	\$	15,943.20
Variable CTC			\$	0.00349 per kWh	\$	-	\$	5,350.17	\$	10,700.34	\$	16,050.51	\$	21,400.68	\$	26,750.85	\$	32,101.02	\$	37,451.19	\$	42,801.36	\$	48,151.53	\$	53,501.70
Supplier Market Price																										
Demand			\$	50.00 per kW	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Energy			\$	0.01848 per kWh	\$	-	\$	94,432.80	\$	188,865.60	\$	283,298.40	\$	377,731.20	\$	472,164.00	\$	566,596.80	\$	661,029.60	\$	755,462.40	\$	849,895.20	\$	944,328.00
Monthly Bill					\$	807,336.00	\$	996,099.40	\$	1,184,862.80	\$	1,373,626.20	\$	1,562,389.60	\$	1,751,153.00	\$	1,939,916.40	\$	2,128,679.80	\$	2,317,443.20	\$	2,506,206.60	\$	2,694,970.00
Percent Change					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

DUQUESNE LIGHT COMPANY
COMPARISON BETWEEN BUNDLED AND UNBUNDLED RATES
RATE ALD - ARCHITECTURAL LIGHTING SERVICE DELIVERY

MONTHLY DEMAND =

10 KW

Load Factor	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
Demand - kW	10	10	10	10	10	10	10	10	10	10	10
Usage - kWh	-	730	1,460	2,190	2,920	3,650	4,380	5,110	5,840	6,570	7,300

Rate AL (bundled rate)

Customer Charge	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07
Capacity Charge											
All kW	\$ 7.02	\$ 70.20	\$ 70.20	\$ 70.20	\$ 70.20	\$ 70.20	\$ 70.20	\$ 70.20	\$ 70.20	\$ 70.20	\$ 70.20
Energy Charge											
First 300 kWh	\$ 0.1006	\$ -	\$ 30.18	\$ 30.18	\$ 30.18	\$ 30.18	\$ 30.18	\$ 30.18	\$ 30.18	\$ 30.18	\$ 30.18
Excess kWh	\$ 0.0277	\$ -	\$ 11.91	\$ 32.13	\$ 52.35	\$ 72.57	\$ 92.80	\$ 113.02	\$ 133.24	\$ 153.46	\$ 173.68
Monthly Total	\$ 76.27	\$ 121.38	\$ 141.58	\$ 161.80	\$ 182.02	\$ 202.25	\$ 222.47	\$ 242.69	\$ 262.91	\$ 283.13	\$ 303.35

Supplier Market Price \$0.00 per kW 1.8140 cents per kWh
DLC Customer Gen. Charge/Credit 1.8140 cents per kWh

CTC Calculation

Base Bill	\$ 79.27	\$ 121.38	\$ 141.58	\$ 161.80	\$ 182.02	\$ 202.25	\$ 222.47	\$ 242.69	\$ 262.91	\$ 283.13	\$ 303.35
Less:											
Customer Charge	\$ 9.07	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)	\$ (9.07)
Delivery Charges-Demand											
Transmission	\$ 0.31	\$ (3.10)	\$ (3.10)	\$ (3.10)	\$ (3.10)	\$ (3.10)	\$ (3.10)	\$ (3.10)	\$ (3.10)	\$ (3.10)	\$ (3.10)
Distribution	\$ 1.37	\$ (13.70)	\$ (13.70)	\$ (13.70)	\$ (13.70)	\$ (13.70)	\$ (13.70)	\$ (13.70)	\$ (13.70)	\$ (13.70)	\$ (13.70)
CTC	\$ 1.83	\$ (18.30)	\$ (18.30)	\$ (18.30)	\$ (18.30)	\$ (18.30)	\$ (18.30)	\$ (18.30)	\$ (18.30)	\$ (18.30)	\$ (18.30)
Delivery Charges-Energy											
Transmission											
First 300 kWh	\$ 0.0028	\$ -	\$ (0.84)	\$ (0.84)	\$ (0.84)	\$ (0.84)	\$ (0.84)	\$ (0.84)	\$ (0.84)	\$ (0.84)	\$ (0.84)
Excess kWh	\$ 0.0008	\$ -	\$ (0.34)	\$ (0.93)	\$ (1.51)	\$ (2.10)	\$ (2.68)	\$ (3.26)	\$ (3.85)	\$ (4.43)	\$ (5.02)
Distribution											
First 300 kWh	\$ 0.0125	\$ -	\$ (3.75)	\$ (3.75)	\$ (3.75)	\$ (3.75)	\$ (3.75)	\$ (3.75)	\$ (3.75)	\$ (3.75)	\$ (3.75)
Excess kWh	\$ 0.0037	\$ -	\$ (1.59)	\$ (4.29)	\$ (6.99)	\$ (9.69)	\$ (12.40)	\$ (15.10)	\$ (17.80)	\$ (20.50)	\$ (23.20)
Variable CTC											
First 300 kWh	\$ 0.0168	\$ -	\$ (5.04)	\$ (5.04)	\$ (5.04)	\$ (5.04)	\$ (5.04)	\$ (5.04)	\$ (5.04)	\$ (5.04)	\$ (5.04)
Excess kWh	\$ 0.0050	\$ -	\$ (2.15)	\$ (5.80)	\$ (9.45)	\$ (13.10)	\$ (16.75)	\$ (20.40)	\$ (24.05)	\$ (27.70)	\$ (31.35)
DLC Customer Gen. Charge/Credit	\$ 0.0181	\$ -	\$ (13.24)	\$ (26.48)	\$ (39.73)	\$ (52.97)	\$ (66.21)	\$ (79.45)	\$ (92.70)	\$ (105.94)	\$ (119.18)
Fixed CTC	\$ 35.10	\$ 50.23	\$ 50.28	\$ 50.32	\$ 50.37	\$ 50.41	\$ 50.45	\$ 50.50	\$ 50.54	\$ 50.58	\$ 50.63

Rate ALD (proposed unbundled rate)

Fixed Charges											
Customer Charge	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07	\$ 9.07
Fixed CTC	\$ 35.10	\$ 50.23	\$ 50.28	\$ 50.32	\$ 50.37	\$ 50.41	\$ 50.45	\$ 50.50	\$ 50.54	\$ 50.58	\$ 50.63
Delivery Charges-Demand											
Transmission	\$ 0.31	\$ 3.10	\$ 3.10	\$ 3.10	\$ 3.10	\$ 3.10	\$ 3.10	\$ 3.10	\$ 3.10	\$ 3.10	\$ 3.10
Distribution	\$ 1.37	\$ 13.70	\$ 13.70	\$ 13.70	\$ 13.70	\$ 13.70	\$ 13.70	\$ 13.70	\$ 13.70	\$ 13.70	\$ 13.70
CTC	\$ 1.83	\$ 18.30	\$ 18.30	\$ 18.30	\$ 18.30	\$ 18.30	\$ 18.30	\$ 18.30	\$ 18.30	\$ 18.30	\$ 18.30
Delivery Charges-Energy											
Transmission											
First 300 kWh	\$ 0.0028	\$ -	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84
Excess kWh	\$ 0.0008	\$ -	\$ 0.34	\$ 0.93	\$ 1.51	\$ 2.10	\$ 2.68	\$ 3.26	\$ 3.85	\$ 4.43	\$ 5.02
Distribution											
First 300 kWh	\$ 0.0125	\$ -	\$ 3.75	\$ 3.75	\$ 3.75	\$ 3.75	\$ 3.75	\$ 3.75	\$ 3.75	\$ 3.75	\$ 3.75
Excess kWh	\$ 0.0037	\$ -	\$ 1.59	\$ 4.29	\$ 6.99	\$ 9.69	\$ 12.40	\$ 15.10	\$ 17.80	\$ 20.50	\$ 23.20
Variable CTC											
First 300 kWh	\$ 0.0168	\$ -	\$ 5.04	\$ 5.04	\$ 5.04	\$ 5.04	\$ 5.04	\$ 5.04	\$ 5.04	\$ 5.04	\$ 5.04
Excess kWh	\$ 0.0050	\$ -	\$ 2.15	\$ 5.80	\$ 9.45	\$ 13.10	\$ 16.75	\$ 20.40	\$ 24.05	\$ 27.70	\$ 31.35
Supplier Market Price											
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	\$ 0.0181	\$ -	\$ 13.24	\$ 26.48	\$ 39.73	\$ 52.97	\$ 66.21	\$ 79.45	\$ 92.70	\$ 105.94	\$ 119.18
Total Monthly Charges	\$ 79.27	\$ 121.38	\$ 141.58	\$ 161.80	\$ 182.02	\$ 202.25	\$ 222.47	\$ 242.69	\$ 262.91	\$ 283.13	\$ 303.35
Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DUQUESNE LIGHT COMPANY

I. Cost of Service

18. Provide the cost study which was the basis for existing rates, a listing of resultant class rates of return under existing rates and class revenue allocation targets allowed in the last rate case or settlement. If targets did not produce equal class rates of return, provide your explanation of what elements of cost were not fully recovered or were over recovered by class not providing revenue which correspond with the allowed rate of return. Provide this in electronic format as well.

Response:

A cost of service study for the test year of Duquesne's last rate case where rates were approved by the Commission is appended to the response to I-5.

Duquesne has no way to ascertain the basis for the differences in individual class rates of return.

DUQUESNE LIGHT COMPANY

J. Quality of Service

1. Provide details about any informal quality of service complaints which the company has received during the two calendar years preceding the base year. Identify the nature of the complaints, the number of complaints and whether the complaints were resolved.

RESPONSE

During the 1994 calendar year Duquesne Light received 52 informal complaints concerning quality of service. In addition 11 complaints were received alleging damages. The details regarding the complaints follow.

Voltage Fluctuations

- One complaint, Bad connector at pole replaced, customer satisfied.

Repeated Outages

- 12 complaints, URD plan, ultra sound, infra red used, replaced jumpers, located problems, repaired and customers satisfied.
- 1 complaint, circuit trimmed, customer satisfied.

Outages

- 1 complaint, Feb. 8, 1994 ice storm, service restored as soon as possible, customer satisfied.
- 1 complaint, July 15, 1994 storm, service restored as soon as possible, customer satisfied.
- 1 complaint, September 20, 1994 storm, service restored as soon as possible, customer satisfied.
- 1 complaint, motor oil was dumped into vault, service restored as soon as possible, customer satisfied.
- 1 complaint, defective relay switch, switch replaced, service restored as soon as possible, customer satisfied.
- 2 complaints, June 14-16, 1994 storm, service restored as soon as possible, customers satisfied.
- 15 complaints, June 20-21, 1994 storm, service restored as soon as possible, customers satisfied.
- 16 complaints, July 6-7, 1994 storm, service restored as soon as possible, customers satisfied.

Damages

- 8 complaints were filed alleging damages to appliances during storm, claim denied, act of God.
- 1 complaint alleging damages to appliances, claim denied, customer had bad neutral.
- 1 complaint alleging damages to appliances, claim denied, tree fell on line, act of God.
- 1 complaint alleging damages to appliances, claim denied, no problem found with Duquesne facilities.

During the 1995 calendar year Duquesne Light received 107 informal complaints concerning quality of service. In addition 11 complaints were received in which the customer requested damages. The details regarding the complaints follow.

Voltage Fluctuations

- Three complaints concerning low voltage, transformer replaced, customers satisfied.

Repeated Outages

- 1 complaint, five outages in two years, four outages due to storms. Not a problem area. Most recent outage caused by burning cross arm, service restored in 57 minutes.
- 1 complaint, ten outages in two years, cable failure, inspected, tested, identified and corrected problem.
- 1 complaint, seventeen outages in two years, 14 of the outages were less than 10 minutes long primarily due to storms. Trees trimmed, customer satisfied.
- 1 complaint, sixteen outages in two years, all outages related to storm activity, trees trimmed.
- 1 complaint, seventeen outages in two years, fifteen related to storms, trees trimmed, customer satisfied.
- 1 complaint, three outages in two years, one outage due to car accident, two due to storms, not a problem area. Service restored as soon as possible, customer satisfied.
- 1 complaint, 14 outages in two years, primarily due to storms. Trees trimmed, customer satisfied.
- 1 complaint, 8 outages in two years, four due to storm, remaining four due to various reasons. Longest outage 75 minutes. Not a problem area. Service restored as soon as possible, customer satisfied.

Outages

- 1 complaint, May 24, 1995 storm, service restored as soon as possible, customer satisfied.
- 3 complaints, June 22-24, 1995 storm, service restored as soon as possible.
- 65 complaints, July 14-17, 1995 storm, service restored as soon as possible, customers satisfied.
- 8 complaints, August 2, 1995 storm, service restored as soon as possible, customers satisfied.
- 9 complaints, August 11-14, 1995 storm, service restored as soon as possible, customers satisfied.

- 4 complaints, November 11-14, 1995 storm, service restored as soon as possible, customer satisfied.
- 1 complaint, December 19, 1995 storm, service restored as soon as possible, customer satisfied.
- 1 complaint, transformer replacement, service restored as soon as possible. Had problems getting equipment into right of way.
- 1 complaint, tree contacted line, service out three hours, service restored as soon as possible.
- 1 complaint, September 19, 1995 storm, eight hour outage, tree fell during storm. Line cleared and service restored as soon as possible. Customer satisfied.
- 2 complaints, transformer overloads, transformer replaced. Customer satisfied.

Damages

- 6 complaints alleging damages to appliances during a storm, claim denied, act of God.
- 1 complaint alleging damages to appliances, found that home was not properly grounded.
- 2 complaints alleging damages to appliances, tree on line, claim denied, act of God.
- 2 complaints alleging damages to appliances, claim denied, could find no trouble on line.

DUQUESNE LIGHT COMPANY

J. Quality of Service

2. Provide a list of the formal complaints filed with the Commission, regarding [Pennsylvania] jurisdictional service and the Federal Energy Regulatory Commission, regarding wholesale service, related to quality of service during the two calendar years preceding the base year. Provide details on any action taken by the company in response to these complaints.

RESPONSE

Duquesne Light has not had any complaints regarding the Federal Energy Regulatory Commission and wholesale service. The following are a list of the formal complaints received regarding jurisdictional service and quality of service.

Jurisdictional Service

- David and Margie Duerr, Docket No. C-00945492: Duquesne Light wanted right of way to service three homes, complainant and the three home owners want the homes to be served by West Penn Power. The complaint was dismissed.
- Findlay Township, Docket No. C 00935374: Findlay Township petitioned PUC to obtain service from West Penn Power. Appeal pending in Commonwealth Court.
- Ellen Morgan, Docket No. C-00945513: Complainant requested service by West Penn Power. The complaint was withdrawn, complainant receiving power from West Penn Power.

Quality Of Service

- Jane Brown, et al. Docket No. C-00957463: Customer failed to appear at hearing, complaint dismissed.
- Joseph Emy, Docket No. C-00946212: Alleged damages and poor quality of service as a result of an outage during a storm. The complaint was dismissed for failure to meet burden of proof.
- Sharman Forbes, Docket No. C-946069: Alleged damages and poor quality of service as a result of an outage during a storm. The complaint was dismissed for failure to meet burden of proof.

- Patricia Gallenz, Docket No. C-00957385: Alleged damages and poor quality of service as a result of an outage during a storm. The complaint was dismissed.
- Joseph Haas, Docket No. C-00957064: Alleged damages and poor quality of service as a result of an outage during a storm. The complaint was dismissed for failure to meet burden of proof.
- Alice Haber, Docket No. C-00957252: Alleged damage to a television during a storm, customer withdrew complaint.
- Ellen Harlow, Docket No. C-00957483: Alleged damages and poor quality service during a storm, complaint dismissed for failure to meet burden of proof.
- Halst Inc., Docket No. C-00956704: Alleged damages as the result of two outages, the complaint was denied. However it was decided that Duquesne Light should have notified the customer the service had been restored.
- Peter and Elaine Simons, Docket No. C-00946204: Alleged damages as the result of an outage during a storm. Complaint dismissed for failure to meet burden of proof.
- Alfred Teamor, Docket No. C-00946292: Alleged damages and poor quality of service as a result of an outage during a storm. The complaint was dismissed for failure to meet burden of proof.
- Jack L. Uram, Docket No. C-00946343: Alleged damages and poor quality of service as a result of an outage during a storm, customer withdrew complaint.

DUQUESNE LIGHT COMPANY

J. Quality of Service

3. Provide a discussion of the company's policy on tracking and responding to customer complaints.

RESPONSE

Informal complaints are maintained in a dBase system that enables complaints to be tracked by type of problem, location, circuit and other variables. Customer complaints are given high priority. Complaints are reviewed for improvement opportunities and are provided directly to the various departments for implementation whenever possible.

When received, a copy of the complaint is distributed to the appropriate parties and outage report is obtained. The various parties review and investigate the cause, duration and number of outages the customer has experienced. This includes Supervision from Subtransmission and Distribution, Engineering Support Services, and Construction and Engineering. The result is bench marked against Duquesne Light's Service Quality Standards. Complaints are generally handled within thirty days.

In addition, Duquesne Light's Customer Information System provides a separate system for the initiation, tracking and closing of outage/trouble and emergency related customer complaints/orders.

When an order is generated, a unique number is assigned to the order. The number is attached to a customer account number for historical purposes. The system maintains date and time stamps for each of the various stages of repair, starting with receiving the call, dispatching, repair or restoration and the closing of the order with the appropriate details.

In large outages, like storms, it allows for the grouping of trouble calls from the same area which may be affected by a common feeder or device outage. This proves helpful in assessing the severity of damages from a storm.

FILE

CONTINUED