



COMMONWEALTH OF PENNSYLVANIA  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE  
REFER TO OUR FILE

June 24, 1998


Application of Duquesne Light Company for Approval of Its  
Restructuring Plan Under Section 2806 of the Public Utility Code;  
Docket Nos. R-00974104, R-00974104C0001-C0004

To All Parties:

Attached hereto is a communication dated May 6, 1998 from Duquesne Light Company which alleges that the tables attached to the Motion of Chairman Quain To Dispense With Non-binding Polling, adopted 5-0 at the April 30, 1998 public meeting, contain certain computational errors which fail to accurately implement the Chairman's motion.

The Commission has directed that a copy of this communication and its attachments be placed in the public record and served on all parties of record. Additionally, any party desiring to file comments to Duquesne's May 6, 1998 communication may do so on or before July 2, 1998. It is noted that the same computational errors alleged in the May 6, 1998 communication have been raised formally in Duquesne's petition for reconsideration filed June 16, 1998.

Very truly yours,

  
James McNulty  
Secretary

**DOCKETED**  
JUN 25 1998

cc: Chairman Quain  
Vice Chairman Bloom  
Commissioner Rolka  
Commissioner Brownell  
Commissioner Wilson  
All Parties of Record

**DOCUMENT  
FOLDER**





Duquesne Light

F.M. Nadolny

Re: Attachment "c" to  
Chairman QUAIN'S  
Motion on DLE Restructuring

Bob Rosenthal

Attached for consideration

- Memo explaining corrected Nos. to Attachment "c"
- Appropriate part of DLE Statement 2 Clayton Testimony refers to regulating cost - not deferred tax liability.
- Original Attachment "c" 4 pgs showing return both of and on the deferred tax balance of \$ 493,344,701
- corrected Attachment "c" 2 pgs with straightline amortization of \$ 493,344,701 unamortized deferred tax balance over 84 months. which is consistent with traditional ratemaking.

Frank  
5-6-98



Correction of Attachment C to Chairman Quain's Motion  
on Duquesne Light Company's Restructuring Plan

The schedule shown on Attachment C to Chairman Quain's Motion on Duquesne Light Company's Restructuring case setting forth the Total CTC Revenue Requirement is inconsistent with the intent of the Motion and with Duquesne's testimony.

Total CTC Revenue Requirement on Attachment C is defined as the sum of "Return Of and On Stranded + Return On Unamort. Deferred Tax Balance ". Additionally, the Attachment caption states that "DLC gets return on unamortized Deferred Tax balance (See DLC Statement No. 2, Clayton Testimony)."

Duquesne did not petition for recovery of a return on its unamortized deferred tax balance. Rather, the claim was for recovery of its unamortized deferred tax balance, which is consistent with traditional ratemaking.

The testimony referenced on the schedule caption of Attachment C (See DLC Statement No. 2, Clayton Testimony) discusses the return on the regulatory asset related to FAS 109, which is distinct from and unrelated to the issue of the ultimate deferred tax balance. The misinterpretation of that portion of DLC's testimony has caused the schedule detailing Duquesne's Total CTC Revenue Requirement to be in error, by providing (in column four) for the recovery of a return on the unamortized deferred tax balance rather than the return of that deferral.

A supporting schedule entitled "Buildup of Deferred Tax Revenue Requirement" shows the return both of and on the deferred tax balance of \$493,344,701. However, only the return on that balance shown on this supporting schedule is incorporated into the Total CTC Revenue Requirement on Attachment C.

The **corrected** Attachment C shows a monthly recovery in the fourth column of \$5,873,151 (straight-line amortization of \$493,344,701 unamortized deferred tax balance over 84 months), rather than the return on that deferral. This change reflects both the intent of Chairman Quain's Motion as well as DLC's petition for recovery of deferred taxes. The caption on the corrected Attachment C is consistent with these changes.

DLC  
Sl. 2

DLC statement No. 2  
Clayton Testimony

1 deferred Employee Costs, DOE Decontamination and decommissioning costs, pre-accrual  
2 of nuclear outage costs, deferred pilot program costs. A return as well as recovery is  
3 claimed for all of the Company's other regulatory assets.

4 Q. Is it appropriate for the Company to earn a return on the regulatory asset related to FAS  
5 109?

6 A. Yes. For purposes of estimating stranded costs as of 2005, the Company has reduced the  
7 book value of its generation assets by the full amount of its accumulated deferred tax and  
8 accumulated ITC balances. The Company proposes that the final market-based valuation  
9 should similarly account for deferred taxes and ITCs. Thus, customers will be credited with  
10 the full value of these balances against the book value of generation. Accordingly, it is  
11 appropriate for the Company to claim a return on the tax related asset. Since the Company  
12 is amortizing its tax related regulatory asset more rapidly than it is reversing its deferred tax  
13 balance (i.e., the regulatory asset is being amortized over the Transition Period while the  
14 deferred tax balance is being reversed over the remaining life of the Company's plants),  
15 Duquesne's customers will actually incur a lower total revenue requirement than they  
16 would under traditional ratemaking. Of course, both methods produce the same present  
17 value of revenue requirements. If a return were to be denied on the tax related assets, then  
18 an offsetting adjustment should be made to the generation related deferred tax balance.

19 Q. How were debt discounts and premiums included in your stranded cost claim?

20 A. Duquesne's cost of capital assumes that debt discounts and premiums will be amortized  
21 (and earn a return equal to the Company's cost of capital) over the average remaining life of  
22 its outstanding debt and preferred securities. Since the Transition Period is shorter than the  
23 remaining average life of the Company's securities, a shortfall would be experienced. As

This is referring to a Regulatory Asset  
Net Deferred Tax Liability

**Total CTC Revenue Requirement: Return Of & On Stranded + Return On Unamortized Deferred Tax Balance**  
 DLC gets return on unamortized Deferred Tax balance (See DLC Statement No. 2, Clayton Testimony).

*Page 2 of 2*

Month	Monthly kwh	Stranded Revenue		Monthly Return:	Annual Return:
		\$	\$		
		1,331,368,299	22,796,269	0.9167%	11.000%
		Stranded Beg. Of Month	Stranded Revenue Requirement	Deferrred Tax Revenue Req.	Total Monthly Revenue Req.
1	1,098,149,000	\$ 1,326,300,000	\$ 22,796,269	\$ 4,486,348	\$ 27,282,617
2	1,098,149,000	\$ 1,315,661,481	\$ 22,796,269	\$ 4,450,039	\$ 27,246,309
3	1,098,149,000	\$ 1,304,925,442	\$ 22,796,269	\$ 4,413,398	\$ 27,209,667
4	1,098,149,000	\$ 1,294,090,990	\$ 22,796,269	\$ 4,376,421	\$ 27,172,690
5	1,098,149,000	\$ 1,283,157,221	\$ 22,796,269	\$ 4,339,105	\$ 27,135,374
6	1,098,149,000	\$ 1,272,123,227	\$ 22,796,269	\$ 4,301,447	\$ 27,097,716
7	1,098,149,000	\$ 1,260,988,087	\$ 22,796,269	\$ 4,263,444	\$ 27,059,713
8	1,098,149,000	\$ 1,249,750,876	\$ 22,796,269	\$ 4,225,092	\$ 27,021,361
9	1,098,149,000	\$ 1,238,410,656	\$ 22,796,269	\$ 4,186,389	\$ 26,982,658
10	1,098,149,000	\$ 1,226,966,485	\$ 22,796,269	\$ 4,147,331	\$ 26,943,600
11	1,098,149,000	\$ 1,215,417,409	\$ 22,796,269	\$ 4,107,915	\$ 26,904,184
12	1,098,149,000	\$ 1,203,762,466	\$ 22,796,269	\$ 4,068,137	\$ 26,864,406
13	1,116,406,000	\$ 1,192,000,686	\$ 22,796,269	\$ 4,027,995	\$ 26,824,264
14	1,116,406,000	\$ 1,180,131,090	\$ 22,796,269	\$ 3,987,485	\$ 26,783,754
15	1,116,406,000	\$ 1,168,152,689	\$ 22,796,269	\$ 3,946,604	\$ 26,742,873
16	1,116,406,000	\$ 1,156,064,486	\$ 22,796,269	\$ 3,905,348	\$ 26,701,617
17	1,116,406,000	\$ 1,143,865,475	\$ 22,796,269	\$ 3,863,714	\$ 26,659,983
18	1,116,406,000	\$ 1,131,554,639	\$ 22,796,269	\$ 3,821,698	\$ 26,617,967
19	1,116,406,000	\$ 1,119,130,955	\$ 22,796,269	\$ 3,779,297	\$ 26,575,566
20	1,116,406,000	\$ 1,106,593,386	\$ 22,796,269	\$ 3,736,507	\$ 26,532,776
21	1,116,406,000	\$ 1,093,940,890	\$ 22,796,269	\$ 3,693,325	\$ 26,489,594
22	1,116,406,000	\$ 1,081,172,412	\$ 22,796,269	\$ 3,649,748	\$ 26,446,017
23	1,116,406,000	\$ 1,068,286,890	\$ 22,796,269	\$ 3,605,770	\$ 26,402,039
24	1,116,406,000	\$ 1,055,283,251	\$ 22,796,269	\$ 3,561,390	\$ 26,357,659
25	1,134,810,500	\$ 1,042,160,412	\$ 22,796,269	\$ 3,516,603	\$ 26,312,872
26	1,134,810,500	\$ 1,028,917,280	\$ 22,796,269	\$ 3,471,405	\$ 26,267,674
27	1,134,810,500	\$ 1,015,552,752	\$ 22,796,269	\$ 3,425,793	\$ 26,222,062
28	1,134,810,500	\$ 1,002,065,717	\$ 22,796,269	\$ 3,379,763	\$ 26,176,032
29	1,134,810,500	\$ 988,455,050	\$ 22,796,269	\$ 3,333,311	\$ 26,129,580
30	1,134,810,500	\$ 974,719,619	\$ 22,796,269	\$ 3,286,433	\$ 26,082,702
31	1,134,810,500	\$ 960,858,280	\$ 22,796,269	\$ 3,239,125	\$ 26,035,394
32	1,134,810,500	\$ 946,869,878	\$ 22,796,269	\$ 3,191,384	\$ 25,987,653
33	1,134,810,500	\$ 932,753,250	\$ 22,796,269	\$ 3,143,205	\$ 25,939,474
34	1,134,810,500	\$ 918,507,219	\$ 22,796,269	\$ 3,094,585	\$ 25,890,854
35	1,134,810,500	\$ 904,130,599	\$ 22,796,269	\$ 3,045,518	\$ 25,841,787
36	1,134,810,500	\$ 889,622,194	\$ 22,796,269	\$ 2,996,002	\$ 25,792,271
37	1,153,829,667	\$ 874,980,795	\$ 22,796,269	\$ 2,946,032	\$ 25,742,302
38	1,153,829,667	\$ 860,205,183	\$ 22,796,269	\$ 2,895,605	\$ 25,691,874
39	1,153,829,667	\$ 845,294,128	\$ 22,796,269	\$ 2,844,714	\$ 25,640,983
40	1,153,829,667	\$ 830,246,389	\$ 22,796,269	\$ 2,793,358	\$ 25,589,627
41	1,153,829,667	\$ 815,060,712	\$ 22,796,269	\$ 2,741,530	\$ 25,537,799
42	1,153,829,667	\$ 799,735,832	\$ 22,796,269	\$ 2,689,228	\$ 25,485,497

Original Attachment 0

43	1,153,829,667	\$	784,270,475	\$	22,796,269	\$	2,636,446	\$	25,432,715
44	1,153,829,667	\$	768,663,352	\$	22,796,269	\$	2,583,180	\$	25,379,449
45	1,153,829,667	\$	752,913,164	\$	22,796,269	\$	2,529,426	\$	25,325,695
46	1,153,829,667	\$	737,018,599	\$	22,796,269	\$	2,475,179	\$	25,271,448
47	1,153,829,667	\$	720,978,333	\$	22,796,269	\$	2,420,435	\$	25,216,704
48	1,153,829,667	\$	704,791,032	\$	22,796,269	\$	2,365,189	\$	25,161,458
49	1,173,544,000	\$	688,455,348	\$	22,796,269	\$	2,309,436	\$	25,105,706
50	1,173,544,000	\$	671,969,919	\$	22,796,269	\$	2,253,173	\$	25,049,442
51	1,173,544,000	\$	655,333,374	\$	22,796,269	\$	2,196,394	\$	24,992,663
52	1,173,544,000	\$	638,544,328	\$	22,796,269	\$	2,139,094	\$	24,935,363
53	1,173,544,000	\$	621,601,382	\$	22,796,269	\$	2,081,269	\$	24,877,538
54	1,173,544,000	\$	604,503,126	\$	22,796,269	\$	2,022,914	\$	24,819,183
55	1,173,544,000	\$	587,248,135	\$	22,796,269	\$	1,964,025	\$	24,760,294
56	1,173,544,000	\$	569,834,974	\$	22,796,269	\$	1,904,595	\$	24,700,864
57	1,173,544,000	\$	552,262,192	\$	22,796,269	\$	1,844,620	\$	24,640,889
58	1,173,544,000	\$	534,528,327	\$	22,796,269	\$	1,784,096	\$	24,580,365
59	1,173,544,000	\$	516,631,900	\$	22,796,269	\$	1,723,017	\$	24,519,286
60	1,173,544,000	\$	498,571,424	\$	22,796,269	\$	1,661,378	\$	24,457,647
61	1,194,297,000	\$	480,345,393	\$	22,796,269	\$	1,599,174	\$	24,395,443
62	1,194,297,000	\$	461,952,290	\$	22,796,269	\$	1,536,400	\$	24,332,669
63	1,194,297,000	\$	443,390,583	\$	22,796,269	\$	1,473,051	\$	24,269,320
64	1,194,297,000	\$	424,658,728	\$	22,796,269	\$	1,409,120	\$	24,205,389
65	1,194,297,000	\$	405,755,164	\$	22,796,269	\$	1,344,604	\$	24,140,873
66	1,194,297,000	\$	386,678,317	\$	22,796,269	\$	1,279,496	\$	24,075,765
67	1,194,297,000	\$	367,426,599	\$	22,796,269	\$	1,213,792	\$	24,010,061
68	1,194,297,000	\$	347,998,407	\$	22,796,269	\$	1,147,485	\$	23,943,754
69	1,194,297,000	\$	328,392,124	\$	22,796,269	\$	1,080,570	\$	23,876,839
70	1,194,297,000	\$	308,606,116	\$	22,796,269	\$	1,013,042	\$	23,809,311
71	1,194,297,000	\$	288,638,736	\$	22,796,269	\$	944,895	\$	23,741,164
72	1,194,297,000	\$	268,488,322	\$	22,796,269	\$	876,123	\$	23,672,393
73	1,214,002,901	\$	248,153,196	\$	22,796,269	\$	806,721	\$	23,602,990
74	1,214,002,901	\$	227,631,665	\$	22,796,269	\$	736,683	\$	23,532,952
75	1,214,002,901	\$	206,922,019	\$	22,796,269	\$	666,003	\$	23,462,272
76	1,214,002,901	\$	186,022,535	\$	22,796,269	\$	594,675	\$	23,390,944
77	1,214,002,901	\$	164,931,473	\$	22,796,269	\$	522,692	\$	23,318,962
78	1,214,002,901	\$	143,647,076	\$	22,796,269	\$	450,051	\$	23,246,320
79	1,214,002,901	\$	122,167,571	\$	22,796,269	\$	376,743	\$	23,173,012
80	1,214,002,901	\$	100,491,172	\$	22,796,269	\$	302,763	\$	23,099,032
81	1,214,002,901	\$	78,616,072	\$	22,796,269	\$	228,105	\$	23,024,374
82	1,214,002,901	\$	56,540,450	\$	22,796,269	\$	152,763	\$	22,949,032
83	1,214,002,901	\$	34,262,468	\$	22,796,269	\$	76,730	\$	22,872,999
84	1,214,002,901	\$	11,780,272	\$	22,796,269	\$	0	\$	22,796,269
				\$	1,331,368,299				

**Buildup of Deferred Tax Revenue Requirement**

See page 1 of Attachment C for Revenue Requirement result

Month	Monthly kwh	\$ 493,344,701	Return:	Return Of + On:	Def. Tax	
		Def. Tax Principal	11.000%	\$ 8,447,263	Amort.	Running Total:
1	1,098,149,000	489,419,764	4,522,326	\$ 8,447,263	3,924,937	
2	1,098,149,000	485,458,849	4,486,348	\$ 8,447,263	3,960,915	7,885,852
3	1,098,149,000	481,461,625	4,450,039	\$ 8,447,263	3,997,224	11,883,076
4	1,098,149,000	477,427,760	4,413,398	\$ 8,447,263	4,033,865	15,916,941
5	1,098,149,000	473,356,918	4,376,421	\$ 8,447,263	4,070,842	19,987,783
6	1,098,149,000	469,248,759	4,339,105	\$ 8,447,263	4,108,158	24,095,942
7	1,098,149,000	465,102,943	4,301,447	\$ 8,447,263	4,145,816	28,241,758
8	1,098,149,000	460,919,123	4,263,444	\$ 8,447,263	4,183,820	32,425,578
9	1,098,149,000	456,696,952	4,225,092	\$ 8,447,263	4,222,171	36,647,749
10	1,098,149,000	452,436,078	4,186,389	\$ 8,447,263	4,260,875	40,908,623
11	1,098,149,000	448,136,145	4,147,331	\$ 8,447,263	4,299,933	45,208,556
12	1,098,149,000	443,796,796	4,107,915	\$ 8,447,263	4,339,349	49,547,905
13	1,116,406,000	439,417,670	4,068,137	\$ 8,447,263	4,379,126	53,927,031
14	1,116,406,000	434,998,402	4,027,995	\$ 8,447,263	4,419,268	58,346,299
15	1,116,406,000	430,538,625	3,987,485	\$ 8,447,263	4,459,778	62,806,076
16	1,116,406,000	426,037,965	3,946,604	\$ 8,447,263	4,500,659	67,306,736
17	1,116,406,000	421,496,050	3,905,348	\$ 8,447,263	4,541,915	71,848,651
18	1,116,406,000	416,912,501	3,863,714	\$ 8,447,263	4,583,549	76,432,200
19	1,116,406,000	412,286,935	3,821,698	\$ 8,447,263	4,625,565	81,057,766
20	1,116,406,000	407,618,969	3,779,297	\$ 8,447,263	4,667,966	85,725,732
21	1,116,406,000	402,908,213	3,736,507	\$ 8,447,263	4,710,756	90,436,488
22	1,116,406,000	398,154,275	3,693,325	\$ 8,447,263	4,753,938	95,190,426
23	1,116,406,000	393,356,759	3,649,748	\$ 8,447,263	4,797,516	99,987,942
24	1,116,406,000	388,515,266	3,605,770	\$ 8,447,263	4,841,493	104,829,435
25	1,134,810,500	383,629,393	3,561,390	\$ 8,447,263	4,885,873	109,715,308
26	1,134,810,500	378,698,732	3,516,603	\$ 8,447,263	4,930,661	114,645,969
27	1,134,810,500	373,722,874	3,471,405	\$ 8,447,263	4,975,858	119,621,827
28	1,134,810,500	368,701,404	3,425,793	\$ 8,447,263	5,021,470	124,643,297
29	1,134,810,500	363,633,903	3,379,763	\$ 8,447,263	5,067,500	129,710,798
30	1,134,810,500	358,519,951	3,333,311	\$ 8,447,263	5,113,953	134,824,750
31	1,134,810,500	353,359,120	3,286,433	\$ 8,447,263	5,160,830	139,985,581
32	1,134,810,500	348,150,982	3,239,125	\$ 8,447,263	5,208,138	145,193,719
33	1,134,810,500	342,895,103	3,191,384	\$ 8,447,263	5,255,879	150,449,598
34	1,134,810,500	337,591,045	3,143,205	\$ 8,447,263	5,304,058	155,753,656
35	1,134,810,500	332,238,366	3,094,585	\$ 8,447,263	5,352,679	161,106,335
36	1,134,810,500	326,836,621	3,045,518	\$ 8,447,263	5,401,745	166,508,080
37	1,153,829,667	321,385,360	2,996,002	\$ 8,447,263	5,451,261	171,959,341
38	1,153,829,667	315,884,129	2,946,032	\$ 8,447,263	5,501,231	177,460,572
39	1,153,829,667	310,332,471	2,895,605	\$ 8,447,263	5,551,659	183,012,230
40	1,153,829,667	304,729,922	2,844,714	\$ 8,447,263	5,602,549	188,614,779
41	1,153,829,667	299,076,016	2,793,358	\$ 8,447,263	5,653,906	194,268,685
42	1,153,829,667	293,370,283	2,741,530	\$ 8,447,263	5,705,733	199,974,418
43	1,153,829,667	287,612,247	2,689,228	\$ 8,447,263	5,758,036	205,732,454
44	1,153,829,667	281,801,430	2,636,446	\$ 8,447,263	5,810,818	211,543,271

45	1,153,829,667	275,937,346	2,583,180	\$	8,447,263	5,864,084	217,407,355
46	1,153,829,667	270,019,508	2,529,426	\$	8,447,263	5,917,838	223,325,193
47	1,153,829,667	264,047,424	2,475,179	\$	8,447,263	5,972,084	229,297,277
48	1,153,829,667	258,020,595	2,420,435	\$	8,447,263	6,026,829	235,324,106
49	1,173,544,000	251,938,521	2,365,189	\$	8,447,263	6,082,074	241,406,180
50	1,173,544,000	245,800,694	2,309,436	\$	8,447,263	6,137,827	247,544,007
51	1,173,544,000	239,606,604	2,253,173	\$	8,447,263	6,194,090	253,738,097
52	1,173,544,000	233,355,734	2,196,394	\$	8,447,263	6,250,869	259,988,967
53	1,173,544,000	227,047,565	2,139,094	\$	8,447,263	6,308,169	266,297,136
54	1,173,544,000	220,681,571	2,081,269	\$	8,447,263	6,365,994	272,663,130
55	1,173,544,000	214,257,223	2,022,914	\$	8,447,263	6,424,349	279,087,478
56	1,173,544,000	207,773,984	1,964,025	\$	8,447,263	6,483,239	285,570,717
57	1,173,544,000	201,231,315	1,904,595	\$	8,447,263	6,542,668	292,113,386
58	1,173,544,000	194,628,672	1,844,620	\$	8,447,263	6,602,643	298,716,029
59	1,173,544,000	187,965,505	1,784,096	\$	8,447,263	6,663,167	305,379,196
60	1,173,544,000	181,241,259	1,723,017	\$	8,447,263	6,724,246	312,103,442
61	1,194,297,000	174,455,374	1,661,378	\$	8,447,263	6,785,885	318,889,327
62	1,194,297,000	167,607,285	1,599,174	\$	8,447,263	6,848,089	325,737,416
63	1,194,297,000	160,696,422	1,536,400	\$	8,447,263	6,910,863	332,648,279
64	1,194,297,000	153,722,209	1,473,051	\$	8,447,263	6,974,213	339,622,492
65	1,194,297,000	146,684,066	1,409,120	\$	8,447,263	7,038,143	346,660,635
66	1,194,297,000	139,581,407	1,344,604	\$	8,447,263	7,102,659	353,763,294
67	1,194,297,000	132,413,640	1,279,496	\$	8,447,263	7,167,767	360,931,061
68	1,194,297,000	125,180,168	1,213,792	\$	8,447,263	7,233,472	368,164,533
69	1,194,297,000	117,880,390	1,147,485	\$	8,447,263	7,299,778	375,464,311
70	1,194,297,000	110,513,697	1,080,570	\$	8,447,263	7,366,693	382,831,004
71	1,194,297,000	103,079,476	1,013,042	\$	8,447,263	7,434,221	390,265,225
72	1,194,297,000	95,577,108	944,895	\$	8,447,263	7,502,368	397,767,593
73	1,214,002,901	88,005,968	876,123	\$	8,447,263	7,571,140	405,338,733
74	1,214,002,901	80,365,426	806,721	\$	8,447,263	7,640,542	412,979,275
75	1,214,002,901	72,654,846	736,683	\$	8,447,263	7,710,580	420,689,855
76	1,214,002,901	64,873,585	666,003	\$	8,447,263	7,781,261	428,471,116
77	1,214,002,901	57,020,996	594,675	\$	8,447,263	7,852,589	436,323,705
78	1,214,002,901	49,096,426	522,692	\$	8,447,263	7,924,571	444,248,275
79	1,214,002,901	41,099,213	450,051	\$	8,447,263	7,997,213	452,245,488
80	1,214,002,901	33,028,692	376,743	\$	8,447,263	8,070,520	460,316,009
81	1,214,002,901	24,884,192	302,763	\$	8,447,263	8,144,500	468,460,509
82	1,214,002,901	16,665,034	228,105	\$	8,447,263	8,219,158	476,679,667
83	1,214,002,901	8,370,533	152,763	\$	8,447,263	8,294,500	484,974,168
84	1,214,002,901	0	76,730	\$	8,447,263	8,370,533	493,344,701
				\$	493,344,701	493,344,701	

Corrected Attachment C

Amortization of  
Deferred Taxes, No Return  
on

Total CTC Revenue Requirement: Return Of & On Stranded + Return Of Unamort. Deferred Tax Balance

DLC gets return of unamortized Deferred Tax balance of \$493,344,701 over 84 months (straight-line amortization)

Month	Monthly kwh	Stranded Beg. Of Month	\$	22,796,269 Stranded Revenue Requirement	\$	Deferred Tax Revenue Req.	\$	Annual Return:
								11.000%
		\$ 1,331,368,299						
1	1,098,149,000	\$ 1,326,300,000	\$	22,796,269	\$	5,873,151	\$	28,669,420
2	1,098,149,000	\$ 1,315,661,481	\$	22,796,269	\$	5,873,151	\$	28,669,420
3	1,098,149,000	\$ 1,304,925,442	\$	22,796,269	\$	5,873,151	\$	28,669,420
4	1,098,149,000	\$ 1,294,090,990	\$	22,796,269	\$	5,873,151	\$	28,669,420
5	1,098,149,000	\$ 1,283,157,221	\$	22,796,269	\$	5,873,151	\$	28,669,420
6	1,098,149,000	\$ 1,272,123,227	\$	22,796,269	\$	5,873,151	\$	28,669,420
7	1,098,149,000	\$ 1,260,988,087	\$	22,796,269	\$	5,873,151	\$	28,669,420
8	1,098,149,000	\$ 1,249,750,876	\$	22,796,269	\$	5,873,151	\$	28,669,420
9	1,098,149,000	\$ 1,238,410,656	\$	22,796,269	\$	5,873,151	\$	28,669,420
10	1,098,149,000	\$ 1,226,966,485	\$	22,796,269	\$	5,873,151	\$	28,669,420
11	1,098,149,000	\$ 1,215,417,409	\$	22,796,269	\$	5,873,151	\$	28,669,420
12	1,098,149,000	\$ 1,203,762,466	\$	22,796,269	\$	5,873,151	\$	28,669,420
13	1,116,406,000	\$ 1,192,000,686	\$	22,796,269	\$	5,873,151	\$	28,669,420
14	1,116,406,000	\$ 1,180,131,090	\$	22,796,269	\$	5,873,151	\$	28,669,420
15	1,116,406,000	\$ 1,168,152,689	\$	22,796,269	\$	5,873,151	\$	28,669,420
16	1,116,406,000	\$ 1,156,064,486	\$	22,796,269	\$	5,873,151	\$	28,669,420
17	1,116,406,000	\$ 1,143,865,475	\$	22,796,269	\$	5,873,151	\$	28,669,420
18	1,116,406,000	\$ 1,131,554,639	\$	22,796,269	\$	5,873,151	\$	28,669,420
19	1,116,406,000	\$ 1,119,130,955	\$	22,796,269	\$	5,873,151	\$	28,669,420
20	1,116,406,000	\$ 1,106,593,386	\$	22,796,269	\$	5,873,151	\$	28,669,420
21	1,116,406,000	\$ 1,093,940,890	\$	22,796,269	\$	5,873,151	\$	28,669,420
22	1,116,406,000	\$ 1,081,172,412	\$	22,796,269	\$	5,873,151	\$	28,669,420
23	1,116,406,000	\$ 1,068,286,890	\$	22,796,269	\$	5,873,151	\$	28,669,420
24	1,116,406,000	\$ 1,055,283,251	\$	22,796,269	\$	5,873,151	\$	28,669,420
25	1,134,810,500	\$ 1,042,160,412	\$	22,796,269	\$	5,873,151	\$	28,669,420
26	1,134,810,500	\$ 1,028,917,280	\$	22,796,269	\$	5,873,151	\$	28,669,420
27	1,134,810,500	\$ 1,015,552,752	\$	22,796,269	\$	5,873,151	\$	28,669,420
28	1,134,810,500	\$ 1,002,065,717	\$	22,796,269	\$	5,873,151	\$	28,669,420
29	1,134,810,500	\$ 988,455,050	\$	22,796,269	\$	5,873,151	\$	28,669,420
30	1,134,810,500	\$ 974,719,619	\$	22,796,269	\$	5,873,151	\$	28,669,420
31	1,134,810,500	\$ 960,858,280	\$	22,796,269	\$	5,873,151	\$	28,669,420
32	1,134,810,500	\$ 946,869,878	\$	22,796,269	\$	5,873,151	\$	28,669,420
33	1,134,810,500	\$ 932,753,250	\$	22,796,269	\$	5,873,151	\$	28,669,420
34	1,134,810,500	\$ 918,507,219	\$	22,796,269	\$	5,873,151	\$	28,669,420
35	1,134,810,500	\$ 904,130,599	\$	22,796,269	\$	5,873,151	\$	28,669,420
36	1,134,810,500	\$ 889,622,194	\$	22,796,269	\$	5,873,151	\$	28,669,420
37	1,153,829,667	\$ 874,980,795	\$	22,796,269	\$	5,873,151	\$	28,669,420
38	1,153,829,667	\$ 860,205,183	\$	22,796,269	\$	5,873,151	\$	28,669,420
39	1,153,829,667	\$ 845,294,128	\$	22,796,269	\$	5,873,151	\$	28,669,420
40	1,153,829,667	\$ 830,246,389	\$	22,796,269	\$	5,873,151	\$	28,669,420
41	1,153,829,667	\$ 815,060,712	\$	22,796,269	\$	5,873,151	\$	28,669,420
42	1,153,829,667	\$ 799,735,832	\$	22,796,269	\$	5,873,151	\$	28,669,420

43	1,153,829,667	\$	784,270,475	\$	22,796,269	\$	5,873,151	\$	28,669,420
44	1,153,829,667	\$	768,663,352	\$	22,796,269	\$	5,873,151	\$	28,669,420
45	1,153,829,667	\$	752,913,164	\$	22,796,269	\$	5,873,151	\$	28,669,420
46	1,153,829,667	\$	737,018,599	\$	22,796,269	\$	5,873,151	\$	28,669,420
47	1,153,829,667	\$	720,978,333	\$	22,796,269	\$	5,873,151	\$	28,669,420
48	1,153,829,667	\$	704,791,032	\$	22,796,269	\$	5,873,151	\$	28,669,420
49	1,173,544,000	\$	688,455,348	\$	22,796,269	\$	5,873,151	\$	28,669,420
50	1,173,544,000	\$	671,969,919	\$	22,796,269	\$	5,873,151	\$	28,669,420
51	1,173,544,000	\$	655,333,374	\$	22,796,269	\$	5,873,151	\$	28,669,420
52	1,173,544,000	\$	638,544,328	\$	22,796,269	\$	5,873,151	\$	28,669,420
53	1,173,544,000	\$	621,601,382	\$	22,796,269	\$	5,873,151	\$	28,669,420
54	1,173,544,000	\$	604,503,126	\$	22,796,269	\$	5,873,151	\$	28,669,420
55	1,173,544,000	\$	587,248,135	\$	22,796,269	\$	5,873,151	\$	28,669,420
56	1,173,544,000	\$	569,834,974	\$	22,796,269	\$	5,873,151	\$	28,669,420
57	1,173,544,000	\$	552,262,192	\$	22,796,269	\$	5,873,151	\$	28,669,420
58	1,173,544,000	\$	534,528,327	\$	22,796,269	\$	5,873,151	\$	28,669,420
59	1,173,544,000	\$	516,631,900	\$	22,796,269	\$	5,873,151	\$	28,669,420
60	1,173,544,000	\$	498,571,424	\$	22,796,269	\$	5,873,151	\$	28,669,420
61	1,194,297,000	\$	480,345,393	\$	22,796,269	\$	5,873,151	\$	28,669,420
62	1,194,297,000	\$	461,952,290	\$	22,796,269	\$	5,873,151	\$	28,669,420
63	1,194,297,000	\$	443,390,583	\$	22,796,269	\$	5,873,151	\$	28,669,420
64	1,194,297,000	\$	424,658,728	\$	22,796,269	\$	5,873,151	\$	28,669,420
65	1,194,297,000	\$	405,755,164	\$	22,796,269	\$	5,873,151	\$	28,669,420
66	1,194,297,000	\$	386,678,317	\$	22,796,269	\$	5,873,151	\$	28,669,420
67	1,194,297,000	\$	367,426,599	\$	22,796,269	\$	5,873,151	\$	28,669,420
68	1,194,297,000	\$	347,998,407	\$	22,796,269	\$	5,873,151	\$	28,669,420
69	1,194,297,000	\$	328,392,124	\$	22,796,269	\$	5,873,151	\$	28,669,420
70	1,194,297,000	\$	308,606,116	\$	22,796,269	\$	5,873,151	\$	28,669,420
71	1,194,297,000	\$	288,638,736	\$	22,796,269	\$	5,873,151	\$	28,669,420
72	1,194,297,000	\$	268,488,322	\$	22,796,269	\$	5,873,151	\$	28,669,420
73	1,214,002,901	\$	248,153,196	\$	22,796,269	\$	5,873,151	\$	28,669,420
74	1,214,002,901	\$	227,631,665	\$	22,796,269	\$	5,873,151	\$	28,669,420
75	1,214,002,901	\$	206,922,019	\$	22,796,269	\$	5,873,151	\$	28,669,420
76	1,214,002,901	\$	186,022,535	\$	22,796,269	\$	5,873,151	\$	28,669,420
77	1,214,002,901	\$	164,931,473	\$	22,796,269	\$	5,873,151	\$	28,669,420
78	1,214,002,901	\$	143,647,076	\$	22,796,269	\$	5,873,151	\$	28,669,420
79	1,214,002,901	\$	122,167,571	\$	22,796,269	\$	5,873,151	\$	28,669,420
80	1,214,002,901	\$	100,491,172	\$	22,796,269	\$	5,873,151	\$	28,669,420
81	1,214,002,901	\$	78,616,072	\$	22,796,269	\$	5,873,151	\$	28,669,420
82	1,214,002,901	\$	56,540,450	\$	22,796,269	\$	5,873,151	\$	28,669,420
83	1,214,002,901	\$	34,262,468	\$	22,796,269	\$	5,873,151	\$	28,669,420
84	1,214,002,901	\$	11,780,272	\$	22,796,269	\$	5,873,151	\$	28,669,420
				\$	1,331,368,299				

**Attachment B**

**Duquesne Light Company**

**CTC, T&D and Shopping Credit in Cents per kwh**

**Level CTC Revenue Requirement with kWh consumption as indicated (See Notes)**

**Stranded:                 \$ 1,331,368,000**

**Pre-Tax Return:             11.00%**

Year	kWh consumed	CTC Revenue Requirement	CTC Rate w/GRT	T&D Rate	Bundled Rate Today	Shopping Credit
1999	13,177,788,000	\$ 324,920,295	2.58	2.345	8.93	4.01
2000	13,396,872,000	\$ 319,134,110	2.49	2.219	8.93	4.22
2001	13,617,726,000	\$ 312,678,356	2.40	2.219	8.93	4.31
2002	13,845,956,000	\$ 305,475,549	2.31	n/a	n/a	4.40
2003	14,082,528,000	\$ 297,439,241	2.21	n/a	n/a	4.50
2004	14,331,564,000	\$ 288,472,982	2.11	n/a	n/a	4.61
2005	14,816,469,501	\$ 278,469,157	1.97	n/a	n/a	4.75

Note: GRT Gross up is 1/(1-GRT), or 1.0460251, to reflect payment of the GRT on the GRT revenue receipt.

Note: Annual kWh is taken from Duquesne Light Co. Exceptions., and 2005 is extrapolated from this exhibit.

8.93 - incl ECR Rollup  
 8.75 - with ECR modified  
 in 1996  
 0.56 is result of using  
 1999 Sales volume

**BUNDLED RATE TODAY – IMPACT OF CHANGING COMPOSITION OF SALES**

	1996 Revenues (\$)	1996 Sales (MWh)	1996 Average Rate _1/ (c/kWh)	Percent of MWh Sales In 1996	1999 Average Rate (c/kWh)	Percent of MWh Sales In 1999
RA	3,349,885	33,848	9.90	0.3%	9.90	0.3%
RS	374,878,804	2,977,269	12.59	24.0%	12.59	22.0%
RH	25,788,406	309,038	8.34	2.5%	8.34	2.3%
GSGM	274,559,067	2,621,146	10.47	21.1%	10.47	21.2%
GMH	27,070,933	328,256	8.25	2.6%	8.25	2.6%
GL	200,554,130	2,884,888	6.95	23.2%	6.95	23.6%
GLH	29,104,629	455,219	6.39	3.7%	6.39	3.7%
L	83,607,865	1,529,590	5.47	12.3%	5.47	11.0%
HVPS	49,601,005	1,201,824	4.13	9.7%	4.13	12.8%
AL	1,323	13	10.00	0.0%	10.00	0.0%
SE	3,093,842	28,618	10.81	0.2%	10.81	0.2%
SM	12,258,677	31,448	38.98	0.3%	38.98	0.2%
SH	165,787	837	19.81	0.0%	19.81	0.0%
TRAFFIC	<u>1,615,290</u>	<u>11,639</u>	<u>13.88</u>	<u>0.1%</u>	<u>13.88</u>	<u>0.1%</u>
Total System Avg.	1,085,649,643	12,413,633	<b>8.75</b>	100.0%	<b>8.56</b>	100.0%

\_1/ Maintains ECR at current level.

**Attachment B**

<b>Duquesne Light Company</b>						
<b>CTC, T&amp;D and Shopping Credit in Cents per kWh</b>						
<b>Level CTC Revenue Requirement with kWh consumption as indicated (See Notes)</b>						
<b>Stranded:</b>		\$	1,331,368,000			
<b>Pre-Tax Return:</b>			11.00%			
<b>Year</b>	<b>kWh consumed</b>	<b>CTC Revenue Requirement</b>	<b>CTC Rate w/GRT</b>	<b>T&amp;D Rate</b>	<b>Bundled Rate Today</b>	<b>Shopping Credit</b>
1999	13,177,792,261	\$ 344,033,040	2.73	2.308	8.56	3.52
2000	13,396,867,288	\$ 344,033,040	2.69	2.177	8.55	3.68
2001	13,617,281,321	\$ 344,033,040	2.64	2.171	8.54	3.73
2002	13,845,460,353	\$ 344,033,040	2.60	2.166	8.54	3.77
2003	14,082,528,386	\$ 344,033,040	2.56	2.160	8.53	3.81
2004	14,331,562,413	\$ 344,033,040	2.51	2.154	8.53	3.87
2005	14,587,560,447	\$ 344,033,040	2.47	2.148	8.52	3.90

Note: Assumes total bundled and T&D rates are maintained at 1996 levels for each rate class, but system average rates decline as sales growth in forecast is expected to increase faster for commercial and industrial customers than for residential customers.

Note: Includes merger savings in distribution rates in 2000.

Note: GRT Gross up is  $1/(1-GRT)$ , or 1.0460251, to reflect payment of the portion of the GRT on the GRT revenue receipt.

Note: Annual kWh is taken from Duquesne Light Co. Exceptions.

Buildup of Duquesne Light's T&D Rate

Step:

1	Lahtinen Distribution (Duquesne Statement 5)	\$	253,687,253
	remove: Losses	\$	(10,432,197)
2	Lahtinen Transmission (Duquesne Statement 5) with ancillary services included:	\$	50,315,742
3	Merger related Distribution savings per OCA witness Kahal:	\$	(15,800,000)
	<u>Total T&amp;D Revenue Requirement, with Merger Savings</u>	\$	<u>277,770,798</u>
	<u>Total T&amp;D Revenue Requirement, w/out Merger Savings</u>	\$	<u>293,570,798</u>

4 OCA's Retail Kwh for 1999 *Should be 96 Sales*  
*same sales for period Rev. Req. w/ c*

Total T&D Rate, cents/kwh, w/ Merger Savings	2.21879
Total T&D Rate, cents/kwh, w/out Merger Savings	2.34500

*1ml x sales level = 12.4 ml in Rev*

### Build Up of Duquesne Light's T & D Rate

<u>Step:</u>	<u>As Filed</u>	<u>At Realized Returns<sup>2</sup></u>
1 Distribution Lahtinen Statement 5 (Exh. JAL 1C Page 3 of 6)	\$ 253,687,253 <sup>1</sup>	\$249,206,321
2 Transmission Lahtinen Statement 5 w/ Ancillary Services (Exh. JAL 1C Page 3 of 6)	\$50,315,742	\$47,276,034
3 Merger related Distribution Savings per OCA Witness Kahal	(\$15,800,000)	(\$15,800,000)
4 Total T&D Rev. Requirement w/ Merger savings	\$288,202,995	\$280,682,355
5 Total T&D Rev. Requirement w/out Merger savings	\$304,002,995	\$296,482,355
6 1996 Retail kWh <sup>3</sup>	12,413,633,000	12,413,633,000
Total T&D, cents/kWh, w/ Merger Savings	2.32167	2.26108
Total T&D, cents/kWh, w/out Merger Savings	2.44895	2.38836

1 Note: Distribution revenue requirements of \$253,687,253 are net of distribution losses and require no further adjustment

2 Note: Realized returns were those filed in response to discovery in Docket No. C-00913424

3 Note: Rates were developed using 1996 test year sales the same period used to develop revenue requirements

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