

**Duquesne Light Company
Distribution Rate Case
Docket No. R-2013-2372129**

Filing Index

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STATEMENT OF REASONS
52 Pa. Code § 53.52(a)(1)

INTRODUCTION

Duquesne Light Company (“Duquesne Light” or the “Company”) is responsible for providing adequate, efficient, safe and reliable electric service to its customers and must have the ability to raise capital to meet such requirements. The Company is allowed to charge just and reasonable rates as established by the Pennsylvania Public Utility Commission (“Commission”) that provide the Company with a fair opportunity to recover its operating costs and earn a fair return on its investment. This is accomplished through a rate case process.

In this filing, Duquesne Light is requesting that the Commission approve an overall annual increase in distribution revenue of approximately \$76.3 million. If granted by the Commission as filed, this request would produce a system average increase in distribution rates of approximately 17.6% and an increase in total rates (distribution, transmission and generation charges) of approximately 10.6% for a typical residential default service customer. The percentage increase in rates differs for each individual rate class.

DUQUESNE LIGHT COMPANY’S COSTS

Duquesne Light has controlled its operation and maintenance expenses by implementing process improvements and deploying cost saving measures. Nevertheless, the cost of providing electric distribution service has increased since the last distribution rate increase in April 2011. Significant cost increases have occurred in many areas, including increased investment in facilities to maintain high levels of service and reliability, increased investment in information technology, increased operation and maintenance expenses to maintain safe and reliable service, including increased vegetation management expenses, and increased costs for Company’s cyber security initiatives to maintain the integrity of the Company’s and customers’ information. In addition, the Company’s net plant will have increased by approximately \$266 million as of the end of the future test year in the 2010 base rate case through April 30, 2015.

DUQUESNE LIGHT’S FINANCIAL CONDITION

Absent increases in rates, Duquesne Light’s financial condition would continue to decline in the fully projected future test year due to continued capital expenditures and increased operating expenses. On a pro forma basis for the fully projected future test year, Duquesne Light anticipates an overall return on rate base of only 5.67% absent rate relief. These financial results do not provide a return that will permit the Company to attract

new capital on reasonable terms. Revenues at present rates do not provide the Company the opportunity to earn a fair return and simply do not provide sufficient funds for Duquesne Light to adequately operate its business, abide by federal and state requirements, and provide reliable electric service to its customers.

RELIABLE ELECTRIC SERVICE

Duquesne Light has consistently provided its customers with service at reliability levels as measured by SAIDI and SAIFI that are at or near the top of the levels provided by all of the major Pennsylvania electric distribution companies. Duquesne Light has increased efficiency and reliability through the use of technology, such as automated meter reading systems and automated control systems that continuously monitor remote switches that can be operated to re-route power during storms and other outages to quickly restore service to large blocks of customers. The Company also has adopted or is adopting additional measures to maintain and improve its reliability, including enhancements to its vegetation management program, establishing a service restoration team to identify ways to improve service restoration times, and developing programs for improving low performing electric circuits.

CUSTOMER SERVICE

Duquesne Light has consistently provided high levels of customer service. The Company is currently subject to customer service metrics as a result of the transfer of certain interests in DQE Holdings LLC to Epsom Investment Pte Ltd. The Company has exceeded these customer service metrics.

**Duquesne Light Company
Before The Pennsylvania Public Utility Commission**

Fully Projected Future Test Year - 12 Months Ended April 30, 2015

Witness: **Bordo**
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B-8 Composite Cost of Long-Term Debt at 4-30-15	Milligan/Moul	1 page	B-8 (A81..Q120)
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SECTION C			
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C-2 Pro Forma Electric Plant in Service	Ankrum/O'Brien	1 page	C_1_to_C_2 (A61..L120)
Pro Forma Plant Adjustment Summary	Ankrum/O'Brien	1 page	C_2_p2 (A1..N50)
Pro Forma FPFTY End 4-30-15 Plant Balances	Ankrum/O'Brien	1 page	C-2!Page 3 (A1..AG100)
Additions to Plant FPFTY Ended 4-30-15	Ankrum/O'Brien	1 page	C-2!Page 4 (A101..AG200)
Retirements for FPFTY Ended 4-30-15	Ankrum/O'Brien	1 page	C-2!Page 5 (A201..AG300)
Pro Forma Adjustments to Plant	O'Brien	1 page	C-2!Page 6 (A301..AG400)
C-3 Accumulated Provision for Depreciation	Ankrum/O'Brien	1 page	C_3_P_1 (A1..L60)
Summary of Accumulated Depreciation	Ankrum/O'Brien	1 page	C_3_p2 (A61..L120)
Accumulated Depreciation by FERC Account	Ankrum/O'Brien	1 page	C-3!Page 3 (A1..AE100)
Cost of Removal FPFTY Ended 4-30-15	Ankrum/O'Brien	1 page	C-3!Page 4 (A101..AE200)
Pro Forma Accumulated Depreciation on Plant Adjustments	O'Brien	1 page	C-3!Page 5 (A201..AE300)
Roll- Forward -- Spur Month April 2014			
C-4 Working Capital	O'Brien	1 page	C_4_P_1 (A1..L50)
Summary of Working Capital	O'Brien	1 page	C_4_p2 (A51..N110)
Revenue Lag	O'Brien	2 pages	C_4_p3 (A111..N170)
Summary of Expense Lag Calculations	O'Brien	2 pages	C_4_p5 (A231..N290)
Tax Expense Lag Days	O'Brien	1 page	C_4_p7 (A351..N410)
Interest Payments	O'Brien	1 page	C_4_p8 (A411..N470)
Preferred Stock Payments	O'Brien	1 page	C_4_p9 (A471..N530)
Tax Expense Lag Details	O'Brien	1 page	C_4_p10 (A1..T75)
Prepaid Expenses	O'Brien	1 page	C_4_p11 (A1..AL60)
C-5 Plant Materials and Operating Supplies	Ankrum/O'Brien	1 page	C_5 (A1.L50)
C-6 Accumulated Deferred Income Taxes	Simpson	1 page	C_6 (A51..L100)
C-7 Customer Deposits and Interest	O'Brien	1 page	C_7 (A101..L150)
C-8 Excess Pension Capitalized	O'Brien	1 page	C_8 (A151..L210)

**Duquesne Light Company
Before The Pennsylvania Public Utility Commission**

Fully Projected Future Test Year - 12 Months Ended April 30, 2015

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D-5 Summary of Revenue Adjustments	O'Brien	1 page	D_5_p1 (A1..V60)
D-5A Remove Surcharge Revenue	O'Brien	1 page	D_5A (A61..V120)
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D-5C Revenue Annualization	O'Brien	1 page	D_5C (A181..V240)
D-6 Operating Revenue Detail	Pfrommer	10 pages	Separate File to be Added
D-6 Remove Surcharge Revenue Related Expenses	O'Brien	1 page	D_6_p1 (A241..V300)
D-6 Update Purchased Energy Expenses	O'Brien	1 page	D_6_p2 (A301..V360)
D-7 Adjustment for Salaries & Wages	O'Brien	2 pages	D_7_p1 (A1..R55)
D-8 Rate Case Expense Normalization	O'Brien	1 page	D_8 (A1..N60)
D-9 Adjustment for Pension	O'Brien	1 page	D_9_p1 (A61..N120)
D-10 Uncollectible Accounts	O'Brien	1 page	D_10 (A121..N180)
D-11 Amortize Other Investment Technology Costs	O'Brien	1 page	D_11 (A181..N240)
D-12 Not used	O'Brien	1 page	
D-13 Not used			
D-14 Not used			
D-15 Not used			
D-16 Taxes Other Than Income Taxes	Simpson/O'Brien	1 page	D_16_p1 (A1..N60)
Taxes Other Than Income Taxes -Adjustments	O'Brien	1 page	D_16_p2 (A61..N120)
D-17 Depreciation and Annualization Expense Adjustment	O'Brien	3 pages	D_17_p1 (A1..AJ100)
D-18 Income Tax Expense - Total Company	Simpson/O'Brien	3 pages	D_18_p1 (A1..N61)

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule **B-1**
Witness: **Ankrum/Moul**
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Balance Sheet

[1]

Line No	Description/(Account No)	Forecast FPFTY
UTILITY PLANT		
1	Utility Plant (101-106, 108)	\$ 3,561,964
2	Other Utility Plant	-
3	Total Plant In Service	3,561,964
4	Construction Work In Progress (107)	148,831
5	Total Utility Plant	3,710,795
6	Accumulated Provision for Depreciation	(1,143,075)
7	Net Utility Plant	2,567,720
OTHER PROPERTY INVESTMENTS		
8	Non-utility Property (121)	2,507
9	Accumulated Depreciation on NUP (122)	(295)
10	Invest in Subsidiary Company (123.1)	-
11	Other Investments (124)	268
12	Other Special Funds (128)	1,534
13	Special Funds - Non Major Only (129)	-
14	Long Term Portion of Derivative Assets (175.1)	-
15	Total Other Property and Investments	4,014
CURRENT AND ACCRUED ASSETS		
16	Cash & Other Temporary Investments(131-136)	5,840
17	Customer Accounts Receivable (142)	112,567
18	Other Accounts Receivable (143)	5,441
19	Accum Provision for Uncollectible (144)	(14,696)
20	Accounts Receivable Assoc. Comp. (146)	899
21	Plant Materials & Supplies (154)	19,811
22	Stores Expense - Undistributed (163)	-
23	Prepayments (165)	27,275
24	Interest & Dividends Receivable (171)	2
25	Miscellaneous Current & Accrued Assets (174)	(140)
26	Derivative Instrument Assets (175)	-
27	(Less) Long Term Portion of Derivative Assets (175.1)	-
28	Total Current and Accrued Assets	156,999
DEFERRED DEBITS		
28	Unamortized Debt Expense (181)	4,368
29	Other Regulatory Assets (182.3)	621,615
30	Clearing Accounts (184)	-
31	Temporary Facilities(185)	-
32	Miscellaneous Deferred Debits (186)	2,451
33	Unamortized Loss on Reacquired Debt (189)	28,604
34	Accumulated Deferred Income Taxes (190)	140,355
35	Total Deferred Debits	797,393
36	TOTAL ASSETS AND OTHER DEBITS	\$ 3,526,126

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule **B-1**
Witness: **Ankrum/Moul**
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Balance Sheet

[1]

Line No	Description/(Account No)	Forecast FPFTY
PROPRIETARY CAPITAL		
1	Common Stock Issued (201)	\$ -
2	Preferred Stock Issued (204)	107,935
3	Premium on Capital Stock (207)	137
4	Other Paid-in-Capital (208-211)	988,427
5	Capital Stock Expense (214)	(2,162)
6	Retained Earnings (215, 215.2, 216, 261.1)	109,747
7	Accum Other Comprehensive Income (219)	(8,243)
8	Total Propriety Capital & Margins	1,195,841
LONG TERM DEBT		
9	Bonds (221)	475,000
10	Advances from Associated Companies (223)	350,000
11	Other Long-Term Debt (224)	109,905
12	Unamortized Premium on LTD (225)	-
13	Unamortized Discount on LTD (226)	-
14	Total Long-term Debt	934,905
OTHER NON-CURRENT LIABILITIES		
15	Obligations under Capital Leases (227)	-
16	Accum. Prov for Injuries & Damages (228.2)	3,862
17	Accum. Prov for Pensions & Benefits (228.3)	46,040
18	Accum. Miscellaneous Operating Prov (228.4)	4,410
19	Long-Term Portion of Derivative Instrument Liabilities	-
20	Total Long-term Debt	54,312
CURRENT & ACCRUED LIABILITIES		
21	Notes Payable (231)	45,000
22	Accounts Payable (232)	79,432
23	Notes Payable to Assoc. Companies (233)	-
24	Accounts Payable to Assoc. Cos (234)	13,998
25	Customer Deposits (235)	8,109
26	Taxes Accrued (236)	23,162
27	Interest Accrued (237)	18,159
28	Dividends Declared (238)	518
29	Tax Collections Payable (241)	562
30	Misc Current & Accrued Liabilities (242)	15,443
31	Derivative Instrument Liabilities (244)	-
32	Less: Long Term Portion of Derivative Inst. Liab. Hedge	-
33	Total Current & Accrued Liabilities	204,383
OTHER DEFERRED CREDITS		
34	Customer Advances for Construction (252)	-
35	Other Deferred Credits (253)	284,972
36	Other Regulatory Liabilities (254)	9,586
37	Deferred Investment Tax Credit (255)	-
38	Unamortized Gain on Reacquired Debt (257)	-
39	Accumulated Deferred Income Taxes (282)	463,170
40	Accumulated Deferred Income Taxes (283)	378,957
41	Total Other Deferred Credits	1,136,685
42	TOTAL LIABILITIES & OTHER CREDITS	\$ 3,526,126

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule
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Ankrum/Moul
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Statement of Net Utility Operating Income

Line No	Description	[1] Acct No	[2] Forecast FPFTY	Reference
Total Operating Revenues				
1	Total Sales Revenues		\$ 661,932	B-3
2	Sales for Resale		660	B-3
3	Other Operating Revenues		101,868	B-3
4	Total Revenues	400	<u>764,460</u>	
Total Operating Expenses				
5	Operation & Maintenance Expenses	401,402	373,593	B-4
6	Depreciation Expense	404	123,964	
7	Other Amortization	405	4,900	
8	Amortization of Regulatory Assets	405	-	
9	Taxes Other Than Income Taxes	408.1	48,261	B-5
10	Total Operating Expenses		<u>550,718</u>	
11	Operating Income Before Income Taxes (OIBIT)		213,742	
Income Taxes:				
12	State	409.1	10,032	B-5
13	Federal	409.1	48,664	B-5
14	Total Income Taxes		<u>58,696</u>	
15	Net Utility Operating Income		<u><u>\$ 155,046</u></u>	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule **B-3**
Witness: **Ankrum/Moul**
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Statement of Operating Revenues

[1]

Line No	Description	Forecast FPFTY
Electric Operating Revenues		
Sales of Electricity:		
1	Distribution Revenue	\$ 501,597
2		
3	Generation Revenue	141,244
4		
5	Transmission Revenue	35,645
6		
7	CAP Revenue Credit	(16,554)
8	Total Sales to Ultimate Customers	661,932
9	Sales for Resale/Account 447	660
10	Total Sales Revenue	662,592
Other Operating Revenues		
Forfeited Discounts/Account 450:		
11	Late Payment Charges	3,576
12	Reconnect Fees	46
13	Total Account 450	3,622
14	Miscellaneous Service	1,495
15	DL Transmission Dispatch	379
Rent from Electric Property/Account 454:		
16	Rent - Electric Property	8,118
17	Customer Work - Reimburse & O&M Fixed	549
18	Pole Attachment	282
	Total Account 454	8,949
19	Other Electric Revenues/Account 456:	
20	Other Electric Revenues (456.01)	84,304
21	I.T.Service Charge (456.06)	-
22	AES BV Partners - Demand (456.10)	1,043
23	AES BV Partners - Transmission (456.11)	-
23	Dominion Marketing Revenue (456.12)	209
23	PJM DLCO Firm (456.32)	1,620
23	PJM DLC Pwr NFPP (456.53)	247
24	Total Account 456	87,423
25	Total Other Operating Revenues	101,868
26	Total Operating Revenues	\$ 764,460

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Operation and Maintenance Expenses

[1]

Line No	Description	Account No	Forecast FPFTY
Purchased Power Expenses:			
1	Purchased power	555	\$ 133,571
2	Other Power Supply Expense	556	-
3	Total Purchased Power Expenses		133,571
Transmission Expense:			
4	Operation Supervision & Engineering	560	1,399
5	Load Dispatching	561	202
6	Station Expenses	562	215
7	Overhead Line Expenses	563	1,376
8	Underground Line Expenses	564	195
9	Transmission of Electricity by Others	565	-
10	Miscellaneous Transmission Expenses	566	2,144
11	Rents	567	-
12	Maintenance Supervision & Engineering	568	375
13	Maintenance of Structures	569	174
14	Maintenance of Station Equipment	570	1,851
15	Overhead Lines	571	2,329
16	Underground Lines	572	-
17	Miscellaneous Maintenance & Repair	573	111
18	Total Transmission Expenses		10,371
Distribution Expense:			
19	Operation Supervision & Engineering	580	3,672
20	Load Dispatching	581	901
21	Station Expenses	582	348
22	Overhead Line Expense	583	1,198
23	Underground Line Expense	584	639
24	Street Lighting & Signal Systems	585	1
25	Meter Expenses	586	422
26	Customer Installations Expense	587	3
27	Miscellaneous Expenses	588	8,787
28	Rents	589	-
29	Total Distribution Operation Expenses		15,971
30	Maintenance Supervision & Engineering	590	266
31	Maintenance of Structures	591	224
32	Maintenance of Station Equipment	592	3,316
33	Maintenance of OH lines	593	21,261
34	Maintenance of Underground lines	594	1,691
35	Maintenance of Line Transformers	595	19
36	Maintenance of Street Lighting & Signals	596	495
37	Maintenance of Meters	597	1,101
38	Maintenance of Miscellaneous Plant	598	207
39	Total Distribution Maintenance Expenses		28,580
40	Total Distribution Expenses		44,551

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule
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Ankrum/Moul

Operation and Maintenance Expenses

[1]

Line No	Description	Account No	Forecast FPFTY
Customer Accounting Expense:			
41	Supervision	901	2,579
42	Customer Assistance	902	4,403
43	Records & Collections	903	9,330
44	Uncollectible Accounts	904	10,700
45	Miscellaneous Expenses	905	-
46	Total Customer Accounts Expense		27,012
Customer Services Expense:			
47	Customer Service-Supervision	907	-
48	Customer Service-Customer Assistance	908	33,010
49	Customer Service-Information and Instruction	909	-
50	Customer Service-Miscellaneous Service & Info	910	-
51	Total Customer Service & Informational Expenses		33,010
Sales Expense:			
52	Supervision	911	-
53	Demonstration and Selling Expenses	912	-
54	Advertising Expenses	913	-
55	Miscellaneous Sales Expenses	916	-
56	Total Sales Expense		-
Administrative & General Expenses:			
57	Administrative and General Salaries	920	20,559
58	Office Supplies and Expenses	921	5,179
59	Administrative Expenses Transferred - Credit	922	-
60	Outside Services Employed	923	16,046
61	Property Insurance	924	6,414
62	Injuries and Damages	925	1,461
63	Employee Pensions and Benefits	926	48,318
64	Regulatory Commission Expenses	928	1,191
65	General Advertising Expenses	930.1	692
66	Miscellaneous General Expenses	930.2	8,587
67	Rents	931	3,111
68	Total Operation		111,558
69	Maintenance of General Plant	935	13,520
70	Total Administrative and General Expenses		125,078
71	Total Operation & Maintenance Expenses-		\$ 373,593

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule
Witness:
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B-5
Simpson

Detail of Taxes

[1]

Line No	Description	Reference	Forecast FPFTY
Taxes Other Than Income Taxes			
Non-revenue related:			
1	PA Real Estate Tax		\$ 915
2	Pennsylvania - PURTA		1,132
3	Capital Stock		556
4	Insurance Premiums		-
5	Miscellaneous Taxes		315
6	Subtotal	Sum L 1 to L 5	<u>2,918</u>
Payroll Taxes			
7	FICA		4,411
8	SUTA		364
9	FUTA		38
10	City of Pittsburgh		315
11	Subtotal	Sum L 7 to L 10	<u>5,128</u>
Revenue Related:			
12	State Gross Receipts: Pennsylvania		40,215
13	Total Taxes Other Than Income Taxes	L 6 + L 11 + L 12	<u>\$ 48,261</u>
Income Taxes			
14	State		\$ 10,032
15	Federal		48,664
16	Total Income Taxes	L 14 + L 15	<u>\$ 58,696</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule B-6
Witness: Moul
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Rate of Return

		[1]	[2]	[3]	[4]	[5]
<u>Line No</u>	<u>Description</u>	<u>Capitalization</u>	<u>Capitalization Ratio</u>	<u>Embedded Cost</u>	<u>Statement Reference</u>	<u>Return - Percent</u>
1	Long-Term Debt	\$ 906,301	42.95%	5.18%	B-8	2.23%
2	Preferred Stock	107,936	5.11%	5.89%	B-9	0.30%
3	Common Equity	<u>1,096,012</u>	<u>51.94%</u>	11.25%		<u>5.83%</u>
4	Total	<u><u>\$ 2,110,249</u></u>	<u><u>100.00%</u></u>			<u><u>8.36%</u></u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule B-7
Witness: Milligan/Moul
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Capital Structure - Year End 3-31-14 and 4-30-15

Line No	Description	[1] March 31, 2014	[2] April 30, 2015
Capitalization			
1	Long-Term Debt	\$ 853,973	\$ 906,301
2	Preferred Stock	107,936	107,936
3	Common Equity	1,117,660	1,096,012
4	Total	<u>\$ 2,079,569</u>	<u>\$ 2,110,249</u>
Capitalization Ratios			
5	Long-Term Debt	41.06%	42.95%
6	Preferred Stock	5.19%	5.11%
7	Common Equity	53.75%	51.94%
8	Total	<u>100.00%</u>	<u>100.00%</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule B-8
Witness: Milligan/Moul
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Composite Cost of Long-Term Debt at 4-30-15

Line No	Description	[1] Amount Outstanding [a]	[2] Percent to Total	[3] Effective Interest Rate	[4] Average Weighted Cost Rate
<u>First Collateral Trust Bonds</u>					
1	4.76% Series S - Due 2-3-42	\$ 200,000	21.39%	4.81%	1.03%
2	4.156% Series T - Due 11-1-43	275,000	29.41%	5.20%	1.53%
<u>Pollution Control Revenue Bonds</u>					
3	Ohio Water Devel Auth 1999 Ser C Due 3-1-31	33,955	3.63%	4.79%	17.00%
4	Beaver County 1999 Series B Due 3-1-31	13,700	1.47%	4.81%	0.07%
5	Beaver County 1999 Series C Due 8-1-33	18,000	1.93%	4.80%	0.09%
6	Beaver County 1999 Series D Due 4-1-31	44,250	4.73%	4.55%	22.00%
<u>Intercompany Loans</u>					
7	Loan A	100,000	10.70%	4.71%	0.50%
8	Loan B	50,000	5.35%	4.25%	0.23%
9	Loan C	150,000	16.04%	4.53%	0.73%
10	Loan D	50,000	5.35%	4.15%	0.22%
11	Total Long Term Debt	934,905	100.00%		43.40%
12	Unamortized Call Premium	(28,604)			
13	Long-Term Debt	<u>\$ 906,301</u>			
14	Annualized Cost	\$ 44,788			
15	Amortization of Loss on Reacquired Debt	2,149			
16	Total Cost	<u>\$ 46,937</u>			<u>5.18%</u>

[a] Current Portion of Long-Term Debt

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule **B-9**
Witness: **Milligan/Moul**
Page 1 of 1

Composite Cost of Preferred Stock at 4-30-15

Line No	Description	[1] Amount Outstanding	[2] Percent to Total	[3] Effective Cost Rate	[4] Weighted Cost Rate
1	3.75% Series	\$ 7,400	6.86%	3.77%	0.26%
2	4.10% Series	5,993	5.55%	4.12%	0.23%
3	4.15% Series	6,623	6.14%	4.17%	0.26%
4	4.20% Series	5,000	4.63%	4.23%	0.20%
5	6.50% Series	74,950	69.44%	6.67%	4.63%
6	\$2.10 Series	7,970	7.38%	4.19%	0.31%
7	Total Preferred Stock	<u>\$ 107,936</u>	<u>100.00%</u>		<u>5.89%</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule
Witness: **C-1**
 Page **O'Brien/Gorman**
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Measures of Value and Rate of Return

Line No	Description	[1]	[2]	[3]
		FPFTY Ended 4-30-15		
		<u>Total Electric Utility</u>	<u>Total PA Jurisdiction (1)</u>	<u>Reference</u>
1	Total Measure of Value/Rate Base - Net	<u>\$ 2,073,243</u>	<u>\$ 1,543,254</u>	D-1, page 3
	Pro Forma Return at Present rates			
2	Amount	<u>\$ 129,676</u>	<u>\$ 87,457</u>	D-1, Page 2
3	Percent	<u>6.255%</u>	<u>5.667%</u>	
	Pro Forma Return at Proposed Rates			
4	Amount		<u>\$ 129,016</u>	D-1, Page 1
5	Percent		<u>8.36%</u>	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule
Witness:
Page

C-2
Ankrum/O'Brien
1 of 6

Pro Forma Electric Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FPFTY Ended 4/30/15
Electric Plant in Service			
Intangible Plant			
1	Organizations	301	100
2	Franchises & Consents	302	7
3	Software	303	116,719
4	Total Intangible Plant		<u>116,826</u>
Transmission Plant:			
5	Land and Land Rights	350	14,151
6	Structures and Improvements	352	21,294
7	Station Equipment	353	367,063
8	Towers and Fixtures	354	82,091
9	Poles and Fixtures	355	36,911
10	Overhead Conductors & Devices	356	82,498
11	Underground Conduit	357	69,748
12	Underground Conduit & Devices	358	96,033
13	Roads and Trails	359	2,092
14	Subtotal Transmission Plant		<u>771,881</u>
Distribution Plant:			
15	Land and Land Rights	360	13,038
16	Structures and Improvements	361	61,258
17	Station Equipment	362	424,149
18	Poles, Towers and Fixtures	364	412,783
19	Overhead Conductors and Devices	365	417,626
20	Underground Conduit	366	149,205
21	Underground Conductors and Devices	367	305,258
22	Line Transformers	368	355,130
23	OH & UND Services	369	92,170
24	Meters & Appurtenancies	370	98,132
25	Meter Communication Equipment	370.1	280
26	Street Lighting	373	40,174
27	Total Distribution Plant		<u>2,369,203</u>
General Plant:			
28	Land and Land Rights	389	5,859
29	Structures and Improvements (1)	390	131,446
30	Office Equipment & Equipment	391	6,232
31	Transportation Equipment	392	70,463
32	Stores Equipment	393	2,383
33	Tools, Shop and Garage Equipment	394	14,756
34	Laboratory Equipment	395	3,015
35	Power Operated Equipment	396	2,854
36	Communication Equipment	397	66,682
37	Miscellaneous Equipment	398	364
38	Total General Plant		<u>304,054</u>
39	Total Electric Plant in Service - Accounts 101 & 106		<u>\$ 3,561,964</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule
Witness: **C-2**
Page 2 of 6 **Ankrum/O'Brien**

Pro Forma Plant Adjustment Summary

Line #	Description	[1] Schedule	[2] FTY Ended 4/30/15 Forecast	[3] Adjustments	[4] Pro Forma FTY Ended 4/30/15
1	INTANGIBLE PLANT	Sch. C-2, Page 3	\$ 116,826	\$ -	\$ 116,826
2	PRODUCTION PLANT	Sch. C-2, Page 3	-	-	-
3	STORAGE PLANT	Sch. C-2, Page 3	-	-	-
4	TRANSMISSION PLANT	Sch. C-2, Page 3	771,881	-	771,881
5	DISTRIBUTION PLANT	Sch. C-2, Page 3	2,369,203	-	2,369,203
6	GENERAL PLANT	Sch. C-2, Page 3	304,054	-	304,054
7	SUB-TOTAL PLANT-IN-SERVIC	Sum (L 1 to L 6)	3,561,964	-	3,561,964
8			-	-	-
9	COMPLETED CONSTRUCTION	G/L a/c # 106	-	-	-
10	PLANT-IN-SERVICE	Sum (L 7 to L 9)	<u>\$ 3,561,964</u>	<u>\$ -</u>	<u>\$ 3,561,964</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

SCHEDULE C-2
 Witness: Ankrum/O'Brien
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SUMMARY PLANT IN SERVICE
5/1/14 to 4/30/15

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
			Fully Projected Future Test Year Ended April 30, 2015											Fully Projected Future Test Year Ended April 30, 2015		
			Balance 4/30/14	Balance 5/31/14	Balance 6/30/14	Balance 7/31/14	Balance 8/31/14	Balance 9/30/14	Balance 10/31/14	Balance 11/30/14	Balance 12/31/14	Balance 1/31/15	Balance 2/28/15	Balance 3/31/15	Balance 4/30/15	
INTANGIBLE PLANT																
1	Organization	301	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
2	Franchise & Consent	302	7	7	7	7	7	7	7	7	7	7	7	7	7	7
3	Miscellaneous Intangible Plant	303	113,849	114,089	114,340	114,580	114,820	115,060	115,300	115,540	115,781	116,015	116,249	116,483	116,719	116,921
4	TOTAL INTANGIBLE	Sum L 1 to L 3	113,956	114,196	114,447	114,687	114,927	115,167	115,407	115,647	115,888	116,122	116,356	116,590	116,826	117,021
PRODUCTION PLANT																
5	Land and land rights	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Structures, Improvements	311	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Misc. Power Plant equipment	316	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STORAGE PLANT																
9	Land and land rights	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Structures, Improvements	341	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Misc Power Plant Equipment	346	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL PRODUCTION PLANT	(L 9 + L 12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSMISSION PLANT																
14	Land and land rights	350	14,151	14,151	14,151	14,151	14,151	14,151	14,151	14,151	14,151	14,151	14,151	14,151	14,151	14,151
15	Structures, Improvements	352	21,294	21,294	21,294	21,294	21,294	21,294	21,294	21,294	21,294	21,294	21,294	21,294	21,294	21,294
16	Station Equipment	353	354,271	355,358	356,445	357,532	358,619	359,706	360,792	361,879	362,966	363,966	365,014	366,038	367,063	367,063
17	Towers and Fixtures	354	78,405	78,696	78,987	79,278	79,569	79,860	80,151	80,442	80,733	81,024	81,412	81,752	82,091	82,091
18	Poles and Fixtures	355	36,736	36,751	36,766	36,782	36,798	36,813	36,829	36,844	36,859	36,874	36,889	36,898	36,911	36,911
19	Overhead Conductors & Devices	356	78,510	78,809	79,108	79,406	79,705	80,003	80,302	80,601	80,899	81,300	81,699	82,099	82,498	82,498
20	Underground Conduit	357	69,748	69,748	69,748	69,748	69,748	69,748	69,748	69,748	69,748	69,748	69,748	69,748	69,748	69,748
21	Underground Conductors & Devices	358	96,033	96,033	96,033	96,033	96,033	96,033	96,033	96,033	96,033	96,033	96,033	96,033	96,033	96,033
22	Road and Trails	359	-	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092
23	Asset Retirement Costs	359.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Transmission Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	751,240	752,932	754,624	756,316	758,008	759,699	761,391	763,083	764,775	766,551	768,328	770,104	771,881	771,881
DISTRIBUTION PLANT																
26	Land and land rights	360	13,038	13,038	13,038	13,038	13,038	13,038	13,038	13,038	13,038	13,038	13,038	13,038	13,038	13,038
27	Structures, Improvements	361	61,258	61,258	61,258	61,258	61,258	61,258	61,258	61,258	61,258	61,258	61,258	61,258	61,258	61,258
28	Station Equipment	362	420,187	420,464	420,741	421,018	421,295	421,572	421,849	422,126	422,403	422,680	422,957	423,234	423,511	423,788
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364	395,219	396,971	398,723	399,999	400,034	400,969	401,904	402,839	403,774	405,961	407,657	409,323	410,989	412,783
31	Overhead Conductors and Devices	365	403,022	404,199	405,376	406,553	407,730	408,907	409,231	410,084	410,937	411,790	412,643	413,496	414,349	415,202
32	Underground Conduit	366	134,457	134,868	135,279	135,689	136,099	136,509	136,919	137,329	137,739	138,149	138,559	138,969	139,379	139,789
33	Underground Conductors and Devices	367	298,371	298,782	299,193	299,603	299,999	300,448	300,897	301,346	301,795	302,244	302,693	303,142	303,591	304,040
34	Line Transformers	368	335,948	337,774	340,028	341,422	342,817	344,211	345,605	347,000	348,394	349,788	351,182	352,576	353,970	355,364
35	Services	369	89,883	90,079	90,338	90,506	90,675	90,844	91,011	91,179	91,347	91,515	91,683	91,851	92,019	92,187
36	Meters	370	97,496	97,549	97,602	97,655	97,708	97,761	97,814	97,867	97,920	97,973	98,026	98,079	98,132	98,185
37	Meter Communications Equipment	370.1	280	280	280	280	280	280	280	280	280	280	280	280	280	280
37.2	Leased Property On Customers Premises		-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	39,898	39,898	39,898	39,898	39,898	39,898	39,898	39,898	40,174	40,174	40,174	40,174	40,174	40,174
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	2,289,057	2,295,140	2,302,445	2,306,937	2,311,254	2,315,693	2,320,345	2,326,333	2,332,757	2,339,097	2,345,159	2,351,321	2,357,483	2,363,645
GENERAL PLANT																
41	Land and land rights	389	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859	5,859
42	Structures, Improvements	390	116,558	117,016	117,474	117,932	118,391	118,850	119,309	119,767	120,225	120,684	121,142	121,600	122,059	122,517
43	Leasehold Improvements		9,387	9,387	9,387	9,387	9,387	9,387	9,387	9,387	9,387	9,387	9,387	9,387	9,387	9,387
44	Office furniture	391.1	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741
45	Office furniture - Combined for FTY	391.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Office equipment	391.2	580	602	624	646	668	691	713	735	757	779	801	823	845	
47	Office equipment - Combined for FTY	391.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	Transportation equipment	392	66,271	66,846	67,421	67,996	68,571	69,146	69,721	70,296	70,871	71,446	72,021	72,596	73,171	73,746
49	Store equipment	393	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436
50	Store equipment - Combined for FTY	393	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	Tools, shop and garage equipment	394	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960
52	Tools, shop and garage equipment - Combined for FTY	394	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	Laboratory equipment	395	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,015	3,015	3,015	3,015	
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	Power operated equipment	396	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	2,854	
56	Electric communications equipment	397	63,005	63,338	63,671	64,004	64,337	64,670	65,003	65,336	65,669	66,002	66,335	66,668	67,001	67,334
57	Electric communications equipment - Combined for FTY	397	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	Miscellaneous equipment	398	364	364	364	364	364	364	364	364	364	364	364	364	364	
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	TOTAL GENERAL	Sum L 41 to L 59	293,501	294,889	296,277	298,364	299,752	298,140	299,528	300,916	298,902	300,190	301,478	302,766	304,054	305,342
61	SUB-TOTAL	(L 4 + L 13 + L 25 L 40 + L 60)	3,447,754	3,457,157	3,467,793	3,473,304	3,480,941	3,488,699	3,496,671	3,504,643	3,512,615	3,520,587	3,528,559	3,536,531	3,544,503	3,552,475
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 3,447,754	\$ 3,457,157	\$ 3,467,793	\$ 3,473,304	\$ 3,480,941	\$ 3,488,699	\$ 3,496,671	\$ 3,504,643	\$ 3,512,615	\$ 3,520,587	\$ 3,528,559	\$ 3,536,531	\$ 3,544,503	\$ 3,552,475

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)
ADDITIONS TO PLANT
5/1/14 to 4/30/15

SCHEDULE C-2
 Witness: Ankrum/O'Brien
 Page 4 of 6

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
			FPPTY Ended April 30, 2015 - Plant Additions Closed to Plant in							FPPTY Ended April 30, 2015 - Plant Additions Closed to Plant in						
			May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15		
INTANGIBLE PLANT																
1	Organization	301	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	240	251	240	240	240	240	240	241	234	234	234	236	236	2,870
4	TOTAL INTANGIBLE	Sum L 1 to L 3	240	251	240	240	240	240	240	241	234	234	234	236	236	2,870
PRODUCTION PLANT																
5	Land and land rights	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Structures, Improvements	311	-	-	-	-	-	-	-	-	-	-	-	-	-	211
7	Misc. Power Plant equipment	316	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STORAGE PLANT																
9	Land and land rights	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Structures, Improvements	341	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Misc Power Plant Equipment	346	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSMISSION PLANT																
14	Land and land rights	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Structures, Improvements	352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Station Equipment	353	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,232	1,232	1,232	1,233	1,233	15,392
17	Towers and Fixtures	354	357	357	357	357	357	357	357	357	417	417	417	417	417	4,522
18	Poles and Fixtures	355	16	16	16	16	16	16	16	16	13	13	13	13	13	181
19	Overhead Conductors & Devices	356	318	318	317	318	318	318	318	318	425	425	425	425	425	4,242
20	Underground Conduit	357	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Underground Conductors & Devices	358	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Road and Trails	359	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Asset Retirement Costs	359.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Transmission Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	1,999	1,999	1,998	1,998	1,998	1,998	1,999	1,998	2,087	2,087	2,087	2,088	2,088	24,337
DISTRIBUTION PLANT																
26	Land and land rights	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Structures, Improvements	361	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Station Equipment	362	356	(32)	190	191	318	367	191	2,333	204	204	331	435	435	5,088
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364	1,851	2,248	988	988	988	988	988	2,310	1,792	1,760	1,760	1,895	1,895	18,556
31	Overhead Conductors and Devices	365	1,489	2,050	1,079	1,079	1,079	1,079	1,079	4,872	1,194	1,082	1,082	1,314	1,314	18,478
32	Underground Conduit	366	420	541	502	404	412	510	10,260	404	404	403	403	403	419	15,082
33	Underground Conductors and Devices	367	465	579	535	439	452	548	2,859	536	439	438	438	464	464	8,192
34	Line Transformers	368	2,257	2,786	1,724	1,724	1,724	1,729	1,724	2,636	1,911	1,729	1,729	2,037	2,037	23,715
35	Services	369	374	491	320	320	320	319	319	501	340	320	321	401	401	4,346
36	Meters	370	174	174	174	174	174	174	174	174	173	174	174	174	174	2,087
37	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	-	-	-	-	-	-	-	355	-	-	-	-	-	355
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	7,386	8,837	5,512	5,319	5,472	5,714	17,594	14,121	6,457	6,110	6,238	7,139	7,139	95,899
GENERAL PLANT																
41	Land and land rights	389	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Structures, Improvements	390	498	498	498	499	499	499	498	498	499	498	498	499	499	5,981
43	Leasehold Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Office furniture	391.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Office furniture - Combined for FTY	391.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Office equipment	391.2	22	22	22	22	23	22	22	22	22	22	22	22	22	265
47	Office equipment - Combined for FTY	391.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Transportation equipment	392	575	575	574	575	574	574	575	575	474	474	473	474	474	6,492
49	Store equipment	393	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Store equipment - Combined for FTY	393	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Tools, shop and garage equipment	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Tools, shop and garage equipment - Combined for FTY	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Laboratory equipment	395	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Power operated equipment	396	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Electric communications equipment	397	333	333	333	332	332	333	333	1,814	333	334	334	334	334	5,478
57	Electric communications equipment - Combined for FTY	397	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Miscellaneous equipment	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	TOTAL GENERAL	Sum L 41 to L 59	1,428	1,428	1,427	1,428	1,428	1,428	1,428	2,909	1,328	1,328	1,327	1,329	1,329	18,216
61	SUB-TOTAL		11,053	12,515	9,177	8,985	9,138	9,380	21,261	19,269	10,106	9,759	9,886	10,792	10,792	141,322
62	(L 4 + L 13 + L 25 L 40 + L 60)															
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 11,053	\$ 12,515	\$ 9,177	\$ 8,985	\$ 9,138	\$ 9,380	\$ 21,261	\$ 19,269	\$ 10,106	\$ 9,759	\$ 9,886	\$ 10,792	\$ 10,792	\$ 141,322

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)
RETIREMENTS FROM PLANT
5/1/14 to 4/30/15

SCHEDULE C-2
 Witness: Ankrum/O'Brien
 Page 5 of 6

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
			FPFTY Ended April 30, 2015 - Plant retirements Closed to Plant in							FPFTY Ended April 30, 2015 - Plant retirements Closed to Plant in						
			May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15		
INTANGIBLE PLANT																
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRODUCTION PLANT																
5	Land and land rights	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Structures, Improvements	311	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Misc. Power Plan equipment	316	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STORAGE PLANT																
9	Land and land rights	340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Structures, Improvements	341	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Misc Power Plant Equipment	346	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSMISSION PLANT																
14	Land and land rights	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Structures, Improvements	352	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Station Equipment	353	221	221	221	221	221	221	221	221	208	208	208	208	208	2,600
17	Towers and Fixtures	354	66	66	66	66	66	66	66	66	77	77	77	77	77	836
18	Poles and Fixtures	355	1	1	-	-	1	-	1	-	1	-	1	-	1	6
19	Overhead Conductors & Devices	356	19	19	19	19	19	19	19	19	25	26	25	26	26	254
20	Underground Conduit	357	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Underground Conductors & Devices	358	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Road and Trails	359	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Asset Retirement Costs	359.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	307	307	306	306	307	306	307	306	311	311	311	311	311	3,696
DISTRIBUTION PLANT																
26	Land and land rights	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Structures, Improvements	361	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Station Equipment	362	79	(7)	42	43	70	81	42	517	45	45	73	96	96	1,126
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364	99	120	53	53	53	53	53	123	96	94	94	101	101	992
31	Overhead Conductors and Devices	365	312	430	226	226	226	226	226	1,022	250	227	227	276	276	3,874
32	Underground Conduit	366	9	12	11	9	9	11	228	85	9	9	9	9	9	334
33	Underground Conductors and Devices	367	74	92	85	70	72	87	456	85	70	70	74	74	74	1,305
34	Line Transformers	368	431	532	330	329	331	331	329	504	365	331	330	390	390	4,533
35	Services	369	178	232	152	151	151	152	151	237	161	152	152	190	190	2,059
36	Meters	370	121	121	121	121	121	121	121	121	121	120	121	121	121	1,451
37	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	-	-	-	-	-	-	-	79	-	-	-	-	-	79
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	1,303	1,532	1,020	1,002	1,033	1,062	1,606	2,697	1,117	1,048	1,076	1,257	1,257	15,753
GENERAL PLANT																
41	Land and land rights	389	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Structures, Improvements	390	40	40	40	40	40	40	40	40	40	40	40	40	40	480
43	Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Office furniture	391.1	-	-	-	-	-	-	-	2,354	-	-	-	-	-	2,354
45	Office furniture - Combined for FTY	391.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Office equipment	391.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Office equipment - Combined for FTY	391.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Transportation equipment	392	-	-	2,300	-	-	-	-	-	-	-	-	-	-	2,300
49	Store equipment	393	-	-	-	-	-	-	-	53	-	-	-	-	-	53
50	Store equipment - Combined for FTY	393	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Tools, shop and garage equipment	394	-	-	-	-	-	-	-	204	-	-	-	-	-	204
52	Tools, shop and garage equipment - Combined for FTY	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Laboratory equipment	395	-	-	-	-	-	-	-	471	-	-	-	-	-	471
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Power operated equipment	396	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Electric communications equipment	397	-	-	-	-	-	-	-	1,801	-	-	-	-	-	1,801
57	Electric communications equipment - Combined for FTY	397	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Miscellaneous equipment	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	TOTAL GENERAL	Sum L 41 to L 59	40	40	2,340	40	40	40	40	4,923	40	40	40	40	40	7,663
61	SUB-TOTAL (L 4 + L 13 + L 25 L 40 + L 60)		1,650	1,879	3,666	1,348	1,380	1,408	1,953	7,926	1,468	1,399	1,427	1,608	1,608	27,112
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 1,650	\$ 1,879	\$ 3,666	\$ 1,348	\$ 1,380	\$ 1,408	\$ 1,953	\$ 7,926	\$ 1,468	\$ 1,399	\$ 1,427	\$ 1,608	\$ 1,608	\$ 27,112

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

SCHEDULE C-2
 Witness: O'Brien
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Pro Forma Adjustments to Plant

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]
Pro Forma Adjustments to Plant							
A	Total Amount of Adjustment		\$ -	\$ -	\$ -	\$ -	\$ -
INTANGIBLE PLANT							
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	-	-	-	-	-
PRODUCTION PLANT							
5	Land and land rights	310	-	-	-	-	-
6	Structures, Improvements	311	-	-	-	-	-
7	Misc. Power Plant equipment	316	-	-	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	-	-
STORAGE PLANT							
9	Land and land rights	340	-	-	-	-	-
10	Structures, Improvements	341	-	-	-	-	-
11	Misc Power Plant Equipment	346	-	-	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	-	-
TRANSMISSION PLANT							
14	Land and land rights	350	-	-	-	-	-
15	Structures, Improvements	352	-	-	-	-	-
16	Station Equipment	353	-	-	-	-	-
17	Towers and Fixtures	354	-	-	-	-	-
18	Poles and Fixtures	355	-	-	-	-	-
19	Overhead Conductors & Devices	356	-	-	-	-	-
20	Underground Conduit	357	-	-	-	-	-
21	Underground Conductors & Devices	358	-	-	-	-	-
22	Road and Trails	359	-	-	-	-	-
23	Asset Retirement Costs	359.1	-	-	-	-	-
24	Other Transmission Plant		-	-	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	-	-	-	-	-
DISTRIBUTION PLANT							
26	Land and land rights	360	-	-	-	-	-
27	Structures, Improvements	361	-	-	-	-	-
28	Station Equipment	362	-	-	-	-	-
29	Storage Battery Equipment	363	-	-	-	-	-
30	Poles, Towers and Fixtures	364	-	-	-	-	-
31	Overhead Conductors and Devices	365	-	-	-	-	-
32	Underground Conduit	366	-	-	-	-	-
33	Underground Conductors and Devices	367	-	-	-	-	-
34	Line Transformers	368	-	-	-	-	-
35	Services	369	-	-	-	-	-
36	Meters	370	-	-	-	-	-
37	Meter Communications Equipment	370.1	-	-	-	-	-
38	Leased Property On Customers Premises	372	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	-	-	-	-	-
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	-	-	-	-	-
GENERAL PLANT							
41	Land and land rights	389	-	-	-	-	-
42	Structures, Improvements	390	-	-	-	-	-
43	Leasehold Improvements		-	-	-	-	-
44	Office furniture	391.1	-	-	-	-	-
45	Office furniture - Combined for FTY	391.1	-	-	-	-	-
46	Office equipment	391.2	-	-	-	-	-
47	Office equipment - Combined for FTY	391.2	-	-	-	-	-
48	Transportation equipment	392	-	-	-	-	-
49	Store equipment	393	-	-	-	-	-
50	Store equipment - Combined for FTY	393	-	-	-	-	-
51	Tools, shop and garage equipment	394	-	-	-	-	-
52	Tools, shop and garage equipment - Combined f	394	-	-	-	-	-
53	Laboratory equipment	395	-	-	-	-	-
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	-
55	Power operated equipment	396	-	-	-	-	-
56	Electric communications equipment	397	-	-	-	-	-
57	Electric communications equipment - Combined f	397	-	-	-	-	-
58	Miscellaneous equipment	398	-	-	-	-	-
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	-
60	TOTAL GENERAL	Sum L 41 to L 59	-	-	-	-	-
61	SUB-TOTAL		-	-	-	-	-
	(L 4 + L 13 + L 25 L 40 + L 60)						
62	Closed Plant Not Classified	106	-	-	-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ -	\$ -	\$ -	\$ -	\$ -

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule C-3
Witness: Ankrum/O'Brien
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Accumulated Provision for Depreciation

Line No	Description	[1] Account No	[2] Pro Forma FPFTY Ended 4/30/15
Electric Plant in Service			
Intangible Plant			
1	Organizations	301	\$ -
2	Franchises & Consents	302	-
3	Software	303	25,625
4	Total Intangible Plant		<u>25,625</u>
Transmission Plant:			
5	Land and Land Rights	350	-
6	Structures and Improvements	352	6,754
7	Station Equipment	353	90,214
8	Towers and Fixtures	354	24,897
9	Poles and Fixtures	355	7,318
10	Overhead Conductors & Devices	356	26,177
11	Underground Conduit	357	24,643
12	Underground Conduit & Devices	358	18,048
13	Roads and Trails	359	217
14	Subtotal Transmission Plant		<u>198,269</u>
Distribution Plant:			
15	Land and Land Rights	360	-
16	Structures and Improvements	361	33,126
17	Station Equipment	362	125,897
18	Poles, Towers and Fixtures	364	158,930
19	Overhead Conductors and Devices	365	130,823
20	Underground Conduit	366	42,505
21	Underground Conductors and Devices	367	96,902
22	Line Transformers	368	95,666
23	OH & UND Services	369	24,200
24	Meters & Appurtencies	370	62,681
25	Meter Communication Equipment	370.1	176
26	Street Lighting	373	27,362
27	Total Distribution Plant		<u>798,267</u>
General Plant:			
28	Land and Land Rights	389	-
29	Structures and Improvements (1)	390	33,925
30	Office Equipment & Equipment	391	2,721
31	Transportation Equipment	392	42,175
32	Stores Equipment	393	1,381
33	Tools, Shop and Garage Equipment	394	5,558
34	Laboratory Equipment	395	1,683
35	Power Operated Equipment	396	1,214
36	Communication Equipment	397	32,917
37	Miscellaneous Equipment	398	216
38	Total General Plant		<u>121,790</u>
39	Total Accumulated Depreciation - Accounts 101 & 106		<u><u>\$ 1,143,950</u></u>

Duquesne Light Company
before The Pennsylvania Public Utility Commission
Proposed Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Summary of Accumulated Depreciation

Line #	Description	[1] Account Number	FPFTY 4-30-15		
			[2] Forecast 04/30/15	[3] Pro Forma Adjustments	[4] Pro Forma 04/30/15
1	INTANGIBLE PLANT		\$ 25,625	\$ -	\$ 25,625
2	PRODUCTION PLANT		-	-	-
3	STORAGE PLANT		-	-	-
4	TRANSMISSION PLANT		198,269	-	198,269
5	DISTRIBUTION PLANT		798,267	-	798,267
6	GENERAL PLANT		121,790	-	121,790
7					-
8	ACCUMULATED DEPRECIATION	Sum L 1 to L 7	1,143,950	-	1,143,950
9					
10	OTHER UTILITY PLANT				-
11	TRANSPORTATION		-	-	-
12	TOTAL ACCUMULATED DEPRECIATIONS	Sum L 9 to L 11	1,143,950	-	1,143,950
13	ACCUMULATED AMORTIZATION		-	-	-
14	TOTAL ACC DEPR & AMORTIZATION	L 12 + L 13	<u>\$ 1,143,950</u>	<u>\$ -</u>	<u>\$ 1,143,950</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

SCHEDULE C-3
 Witness: Ankrum/O'Brien
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DETAIL ACCUMULATED DEPRECIATION
5/1/14 to 4/30/15

Line #	Description	Account Number	Fully Projected Future Test Year Ended April 30, 2015					Fully Projected Future Test Year Ended April 30, 2015						
			[1] Balance 4/30/14	[2] Balance 5/31/14	[3] Balance 6/30/14	[4] Balance 7/31/14	[5] Balance 8/31/14	[6] Balance 9/30/14	[7] Balance 10/31/14	[8] Balance 11/30/14	[9] Balance 12/31/14	[10] Balance 1/31/15	[11] Balance 2/28/15	[12] Balance 3/31/15
INTANGIBLE PLANT														
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	13,088	14,161	15,234	16,307	17,380	18,453	19,526	20,600	21,673	22,661	23,649	24,637
4	TOTAL INTANGIBLE	Sum L 1 to L 3	13,088	14,161	15,234	16,307	17,380	18,453	19,526	20,600	21,673	22,661	23,649	24,637
PRODUCTION PLANT														
5	Land and land rights	310	-	-	-	-	-	-	-	-	-	-	-	-
6	Structures, Improvements	311	-	-	-	-	-	-	-	-	-	-	-	-
7	Misc. Power Plant equipment	316	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	-	-	-	-	-	-	-	-	-
STORAGE PLANT														
9	Land and land rights	340	-	-	-	-	-	-	-	-	-	-	-	-
10	Structures, Improvements	341	-	-	-	-	-	-	-	-	-	-	-	-
11	Misc Power Plant Equipment	346	-	-	-	-	-	-	-	-	-	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	-	-	-	-	-	-	-	-	-
TRANSMISSION PLANT														
14	Land and land rights	350	-	-	-	-	-	-	-	-	-	-	-	-
15	Structures, Improvements	352	6,166	6,216	6,264	6,314	6,363	6,413	6,462	6,511	6,559	6,608	6,656	6,705
16	Station Equipment	353	80,006	81,449	82,895	84,344	85,796	87,251	88,709	90,170	91,633	93,100	94,570	96,044
17	Towers and Fixtures	354	25,143	25,123	25,104	25,085	25,066	25,047	25,029	25,011	24,992	24,973	24,954	24,937
18	Poles and Fixtures	355	6,260	6,349	6,438	6,528	6,618	6,707	6,797	6,887	6,978	7,058	7,140	7,218
19	Overhead Conductors & Devices	356	24,597	24,727	24,857	24,987	25,118	25,249	25,381	25,514	25,648	25,783	25,917	26,052
20	Underground Conduit	357	23,442	23,542	23,642	23,742	23,842	23,942	24,042	24,142	24,242	24,342	24,442	24,542
21	Underground Conductors & Devices	358	16,499	16,629	16,760	16,890	17,021	17,151	17,281	17,412	17,542	17,673	17,803	17,934
22	Road and Trails	359	177	180	183	186	189	192	195	198	201	204	207	210
23	Asset Retirement Costs	359.1	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	182,051	183,373	184,698	186,028	187,362	188,698	190,039	191,385	192,733	194,059	195,388	196,724
DISTRIBUTION PLANT														
26	Land and land rights	360	-	-	-	-	-	-	-	-	-	-	-	-
27	Structures, Improvements	361	31,546	31,676	31,806	31,937	32,067	32,197	32,328	32,458	32,589	32,720	32,851	32,983
28	Station Equipment	362	115,493	116,365	117,242	118,125	119,011	120,009	120,929	121,848	122,768	123,689	124,611	125,534
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364	151,401	151,927	152,471	153,038	153,627	154,228	154,831	155,437	156,046	156,657	157,270	157,885
31	Overhead Conductors and Devices	365	123,342	123,961	124,481	125,101	125,722	126,344	126,967	127,591	128,216	128,842	129,469	130,097
32	Underground Conduit	366	40,634	40,809	40,989	41,154	41,331	41,509	41,684	41,861	42,039	42,218	42,397	42,576
33	Underground Conductors and Devices	367	90,701	91,239	91,760	92,289	92,833	93,377	93,907	94,471	94,961	95,461	95,961	96,461
34	Line Transformers	368	88,724	89,211	89,589	90,202	90,820	91,439	92,062	92,691	93,125	93,715	94,348	94,986
35	Services	369	26,637	26,390	25,976	25,809	25,644	25,479	25,313	25,149	24,971	24,822	24,677	24,527
36	Meters	370	57,774	58,181	58,598	58,996	59,405	59,813	60,222	60,631	61,041	61,451	61,861	62,271
37	Meter Communications Equipment	370.1	(22)	(6)	10	26	42	58	74	90	106	122	138	154
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	26,430	26,518	26,606	26,694	26,782	26,869	26,957	27,044	27,097	27,181	27,268	27,362
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	752,659	756,270	759,509	763,634	767,787	771,912	776,015	779,465	783,233	786,484	789,551	793,594
GENERAL PLANT														
41	Land and land rights	389	-	-	-	-	-	-	-	-	-	-	-	-
42	Structures, Improvements	390	23,436	23,752	24,070	24,388	24,708	25,029	25,352	25,676	26,000	26,325	26,651	26,980
43	Leasehold Improvements	443	6,152	6,188	6,225	6,261	6,298	6,335	6,371	6,407	6,444	6,480	6,517	6,554
44	Office furniture	391.1	1,194	1,204	1,214	1,224	1,235	1,246	1,256	1,266	1,277	1,287	1,297	1,307
45	Office furniture - Combined for FTY	391.1	(642)	(607)	(572)	(537)	(503)	(468)	(433)	(398)	(364)	(329)	(294)	(259)
46	Office equipment	391.2	3,676	3,748	3,820	3,892	3,965	4,038	4,111	4,185	4,245	4,291	4,337	4,383
47	Office equipment - Combined for FTY	391.2	(1,157)	(1,094)	(1,032)	(969)	(907)	(845)	(782)	(720)	(657)	(595)	(532)	(470)
48	Transportation equipment	392	40,041	40,409	40,779	41,149	41,519	41,889	42,259	42,629	42,999	43,369	43,739	44,109
49	Store equipment	393	1,388	1,395	1,402	1,409	1,416	1,422	1,429	1,436	1,439	1,396	1,403	1,409
50	Store equipment - Combined for FTY	393	(85)	(80)	(75)	(70)	(66)	(61)	(56)	(51)	(46)	(42)	(37)	(32)
51	Tools, shop and garage equipment	394	5,367	5,417	5,467	5,518	5,568	5,619	5,669	5,720	5,766	5,816	5,866	5,916
52	Tools, shop and garage equipment - Combined for	394	(518)	(490)	(462)	(435)	(407)	(379)	(351)	(323)	(295)	(267)	(240)	(212)
53	Laboratory equipment	395	2,130	2,144	2,158	2,172	2,186	2,200	2,214	2,228	2,242	2,256	2,270	2,284
54	Laboratory equipment - Combined for FTY	395	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)
55	Power operated equipment	396	1,102	1,111	1,120	1,130	1,139	1,148	1,158	1,167	1,176	1,186	1,196	1,204
56	Electric communications equipment	397	31,359	31,708	32,057	32,406	32,755	33,104	33,453	33,802	34,151	34,500	34,849	35,198
57	Electric communications equipment - Combined for	397	(2,657)	(2,513)	(2,369)	(2,225)	(2,081)	(1,937)	(1,794)	(1,650)	(1,507)	(1,363)	(1,219)	(1,076)
58	Miscellaneous equipment	398	207	208	210	212	214	216	218	219	221	223	224	226
59	Miscellaneous equipment - Combined for FTY	398	(22)	(21)	(19)	(18)	(16)	(15)	(13)	(12)	(11)	(9)	(8)	(7)
60	TOTAL GENERAL	Sum L 41 to L 59	110,633	112,159	113,692	115,219	116,745	118,271	119,797	121,323	122,849	124,375	125,901	127,427
61	SUB-TOTAL	(L 4 + L 13 + L 25 L 40 + L 60)	1,058,430	1,065,962	1,073,132	1,079,887	1,086,980	1,094,055	1,101,119	1,108,153	1,115,174	1,122,181	1,129,179	1,136,167
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 1,058,430	\$ 1,065,962	\$ 1,073,132	\$ 1,079,887	\$ 1,086,980	\$ 1,094,055	\$ 1,101,119	\$ 1,108,153	\$ 1,115,174	\$ 1,122,181	\$ 1,129,179	\$ 1,136,167

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NET COST OF REMOVAL
5/1/14 to 4/30/15

Line #	Description	Account Number	Fully Projected Future Test Year Ended April 30, 2015												Total		
			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]		[13]	[14]
			May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15			
INTANGIBLE PLANT																	
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-	-			
3	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-	-	-	-	-			
4	TOTAL INTANGIBLE	Sum L 1 to L 3	-	-	-	-	-	-	-	-	-	-	-	-			
PRODUCTION PLANT																	
5	Land and land rights	310	-	-	-	-	-	-	-	-	-	-	-	-			
6	Structures, Improvements	311	-	-	-	-	-	-	-	-	-	-	-	-			
7	Misc. Power Plant Equipment	316	-	-	-	-	-	-	-	-	-	-	-	-			
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	-	-	-	-	-	-	-	-	-			
STORAGE PLANT																	
9	Land and land rights	340	-	-	-	-	-	-	-	-	-	-	-	-			
10	Structures, Improvements	341	-	-	-	-	-	-	-	-	-	-	-	-			
11	Misc Power Plant Equipment	346	-	-	-	-	-	-	-	-	-	-	-	-			
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	-	-	-	-	-	-	-	-	-			
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	-	-	-	-	-	-	-	-	-			
TRANSMISSION PLANT																	
14	Land and land rights	350	-	-	-	-	-	-	-	-	-	-	-	-			
15	Structures, Improvements	352	-	-	-	-	-	-	-	-	-	-	-	-			
16	Station Equipment	353	21	21	21	21	21	21	21	21	19	19	18	18			
17	Towers and Fixtures	354	107	107	107	107	108	107	107	108	126	126	125	126			
18	Poles and Fixtures	355	1	1	1	1	1	1	1	1	1	1	1	1			
19	Overhead Conductors & Devices	356	51	51	51	51	51	51	51	51	68	68	68	68			
20	Underground Conduit	357	-	-	-	-	-	-	-	-	-	-	-	-			
21	Underground Conductors & Devices	358	-	-	-	-	-	-	-	-	-	-	-	-			
22	Road and Trails	359	-	-	-	-	-	-	-	-	-	-	-	-			
23	Asset Retirement Costs	359.1	-	-	-	-	-	-	-	-	-	-	-	-			
24	Other Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-			
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	180	180	180	180	181	180	180	181	214	214	212	213			
DISTRIBUTION PLANT																	
26	Land and land rights	360	-	-	-	-	-	-	-	-	-	-	-	-			
27	Structures, Improvements	361	-	-	-	-	-	-	-	-	-	-	-	-			
28	Station Equipment	362	18	(1)	10	10	16	19	10	121	11	11	17	23			
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-			
30	Poles, Towers and Fixtures	364	297	261	159	158	158	158	370	287	282	282	304	2,974			
31	Overhead Conductors and Devices	365	(41)	(56)	(30)	(30)	(30)	(30)	(135)	(33)	(30)	(30)	(37)	(512)			
32	Underground Conduit	366	6	8	7	6	6	8	150	6	6	6	6	221			
33	Underground Conductors and Devices	367	(1)	(2)	(2)	(1)	(2)	(2)	(9)	(2)	(2)	(1)	-	(26)			
34	Line Transformers	368	60	74	46	46	46	46	70	51	46	46	54	631			
35	Services	369	369	483	315	315	315	315	493	335	316	316	396	4,283			
36	Meters	370	-	-	-	-	-	-	-	-	-	-	-	-			
37	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-	-			
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-	-			
39	Street Lighting and Signaling Systems	373	-	-	-	-	-	-	46	-	-	-	-	46			
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	708	867	505	504	509	514	640	969	655	630	637	744			
GENERAL PLANT																	
41	Land and land rights	389	-	-	-	-	-	-	-	-	-	-	-	-			
42	Structures, Improvements	390	-	-	-	-	-	-	-	-	-	-	-	-			
43	Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-			
44	Office furniture	391.1	-	-	-	-	-	-	-	-	-	-	-	-			
45	Office furniture - Combined for FTY	391.1	-	-	-	-	-	-	-	-	-	-	-	-			
46	Office equipment	391.2	-	-	-	-	-	-	-	-	-	-	-	-			
47	Office equipment - Combined for FTY	391.2	-	-	-	-	-	-	-	-	-	-	-	-			
48	Transportation equipment	392	-	-	-	-	-	-	-	-	-	-	-	-			
49	Store equipment	393	-	-	-	-	-	-	-	-	-	-	-	-			
50	Store equipment - Combined for FTY	393	-	-	-	-	-	-	-	-	-	-	-	-			
51	Tools, shop and garage equipment	394	-	-	-	-	-	-	-	-	-	-	-	-			
52	Tools, shop and garage equipment - Combined fo	394	-	-	-	-	-	-	-	-	-	-	-	-			
53	Laboratory equipment	395	-	-	-	-	-	-	-	-	-	-	-	-			
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	-	-	-	-	-	-	-	-			
55	Power operated equipment	396	-	-	-	-	-	-	-	-	-	-	-	-			
56	Electric communications equipment	397	-	-	-	-	-	-	-	-	-	-	-	-			
57	Electric communications equipment - Combined fo	397	-	-	-	-	-	-	-	-	-	-	-	-			
58	Miscellaneous equipment	398	-	-	-	-	-	-	-	-	-	-	-	-			
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	-	-	-	-	-	-	-	-			
60	TOTAL GENERAL	Sum L 41 to L 59	-	-	-	-	-	-	-	-	-	-	-	-			
61	SUB-TOTAL (L 4 + L 13 + L 25 L 40 + L 60)		888	1,047	685	684	690	694	820	1,150	869	844	849	957			
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	-			
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 888	\$ 1,047	\$ 685	\$ 684	\$ 690	\$ 694	\$ 820	\$ 1,150	\$ 869	\$ 844	\$ 849	\$ 957			

Duquesne Light Company
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(\$ in Thousands)

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Pro Forma Accumulated Depreciation on Plant Adjustments

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]
			Pro Forma Accumulated Depreciation on Plant Adjustments				
A	Total Amount of Adjustment		\$ -	\$ -	\$ -	\$ -	
INTANGIBLE PLANT							
1	Organization	301	\$ -	\$ -	\$ -	\$ -	
2	Franchise & Consent	302	-	-	-	-	
3	Miscellaneous Intangible Plant	303	-	-	-	-	
4	TOTAL INTANGIBLE	Sum L 1 to L 3	-	-	-	-	
PRODUCTION PLANT							
5	Land and land rights	310	-	-	-	-	
6	Structures, Improvements	311	-	-	-	-	
7	Misc. Power Plant equipment	316	-	-	-	-	
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	-	
STORAGE PLANT							
9	Land and land rights	340	-	-	-	-	
10	Structures, Improvements	341	-	-	-	-	
11	Misc Power Plant Equipment	346	-	-	-	-	
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	-	
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	-	
TRANSMISSION PLANT							
14	Land and land rights	350	-	-	-	-	
15	Structures, Improvements	352	-	-	-	-	
16	Station Equipment	353	-	-	-	-	
17	Towers and Fixtures	354	-	-	-	-	
18	Poles and Fixtures	355	-	-	-	-	
19	Overhead Conductors & Devices	356	-	-	-	-	
20	Underground Conduit	357	-	-	-	-	
21	Underground Conductors & Devices	358	-	-	-	-	
22	Road and Trails	359	-	-	-	-	
23	Asset Retirement Costs	359.1	-	-	-	-	
24	Other Transmission Plant		-	-	-	-	
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	-	-	-	-	
DISTRIBUTION PLANT							
26	Land and land rights	360	-	-	-	-	
27	Structures, Improvements	361	-	-	-	-	
28	Station Equipment	362	-	-	-	-	
29	Storage Battery Equipment	363	-	-	-	-	
30	Poles, Towers and Fixtures	364	-	-	-	-	
31	Overhead Conductors and Devices	365	-	-	-	-	
32	Underground Conduit	366	-	-	-	-	
33	Underground Conductors and Devices	367	-	-	-	-	
34	Line Transformers	368	-	-	-	-	
35	Services	369	-	-	-	-	
36	Meters	370	-	-	-	-	
37	Meter Communications Equipment	370.1	-	-	-	-	
38	Leased Property On Customers Premises	372	-	-	-	-	
39	Street Lighting and Signaling Systems	373	-	-	-	-	
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	-	-	-	-	
GENERAL PLANT							
41	Land and land rights	389	-	-	-	-	
42	Structures, Improvements	390	-	-	-	-	
43	Leasehold Improvements		-	-	-	-	
44	Office furniture	391.1	-	-	-	-	
45	Office furniture - Combined for FTY	391.1	-	-	-	-	
46	Office equipment	391.2	-	-	-	-	
47	Office equipment - Combined for FTY	391.2	-	-	-	-	
48	Transportation equipment	392	-	-	-	-	
49	Store equipment	393	-	-	-	-	
50	Store equipment - Combined for FTY	393	-	-	-	-	
51	Tools, shop and garage equipment	394	-	-	-	-	
52	Tools, shop and garage equipment - Combined fo	394	-	-	-	-	
53	Laboratory equipment	395	-	-	-	-	
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	
55	Power operated equipment	396	-	-	-	-	
56	Electric communications equipment	397	-	-	-	-	
57	Electric communications equipment - Combined f	397	-	-	-	-	
58	Miscellaneous equipment	398	-	-	-	-	
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	
60	TOTAL GENERAL	Sum L 41 to L 59	-	-	-	-	
61	SUB-TOTAL (L 4 + L 13 + L 25 L 40 + L 60)		-	-	-	-	
62	Closed Plant Not Classified	106	-	-	-	-	
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ -	\$ -	\$ -	\$ -	

Duquesne Light Company
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ROLL FORWARD - SPUR MONTH

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
			Balance 3/31/14	Additions Apr-14	Retirements Apr-14	Balance 4/30/14	Balance 3/31/14	Depreciation Apr-14	Retirements Apr-14	COR net Salvage Apr-14	Balance 4/30/14	
PLANT IN SERVICE												
INTANGIBLE PLANT												
1	Organization	301	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	7	-	-	7	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	21,540	95,786	(3,477)	113,849	(15,495)	(1,073)	3,477	-	-	(13,091)
4	TOTAL INTANGIBLE	Sum L 1 to L 3	21,647	95,786	(3,477)	113,956	(15,495)	(1,073)	3,477	-	-	(13,091)
PRODUCTION PLANT												
5	Land and land rights	310	-	-	-	-	-	-	-	-	-	-
6	Structures, Improvements	311	-	-	-	-	-	-	-	-	-	-
7	Misc. Power Plan equipment	316	-	-	-	-	-	-	-	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	-	-	-	-	-	-	-
STORAGE PLANT												
9	Land and land rights	340	-	-	-	-	-	-	-	-	-	-
10	Structures, Improvements	341	-	-	-	-	-	-	-	-	-	-
11	Misc Power Plant Equipment	346	-	-	-	-	-	-	-	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	-	-	-	-	-	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	-	-	-	-	-	-	-
TRANSMISSION PLANT												
14	Land and land rights	350	14,151	-	-	14,151	-	-	-	-	-	-
15	Structures, Improvements	352	21,294	-	-	21,294	(6,117)	(50)	-	-	-	(6,166)
16	Station Equipment	353	353,184	1,308	(221)	354,271	(78,914)	(1,093)	221	21	-	(79,766)
17	Towers and Fixtures	354	78,114	357	(66)	78,405	(25,167)	(149)	66	107	-	(25,143)
18	Poles and Fixtures	355	36,721	16	(1)	36,736	(6,170)	(92)	1	1	-	(6,260)
19	Overhead Conductors & Devices	356	78,212	318	(19)	78,510	(24,465)	(202)	19	51	-	(24,597)
20	Underground Conduit	357	69,748	-	-	69,748	(23,342)	(101)	-	-	-	(23,442)
21	Underground Conductors & Devices	358	96,033	-	-	96,033	(16,369)	(130)	-	-	-	(16,499)
22	Road and Trails	359	2,092	-	-	2,092	(174)	(3)	-	-	-	(177)
23	Asset Retirement Costs	359.1	-	-	-	-	-	-	-	-	-	-
24	Other Transmission Plant		-	-	-	-	-	-	-	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	749,549	1,998	(307)	751,240	(180,717)	(1,820)	307	180	-	(182,051)
DISTRIBUTION PLANT												
26	Land and land rights	360	13,039	(1)	-	13,038	-	-	-	-	-	-
27	Structures, Improvements	361	61,256	2	-	61,258	(31,413)	(133)	-	-	-	(31,546)
28	Station Equipment	362	419,773	532	(118)	420,187	(114,642)	(999)	118	31	-	(115,493)
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364	393,555	1,758	(94)	395,219	(150,907)	(912)	94	324	-	(151,401)
31	Overhead Conductors and Devices	365	402,169	1,079	(226)	403,022	(122,700)	(891)	226	22	-	(123,342)
32	Underground Conduit	366	120,074	14,710	(327)	134,457	(40,992)	(183)	327	215	-	(40,634)
33	Underground Conductors and Devices	367	294,971	4,045	(645)	298,371	(90,863)	(617)	645	134	-	(90,701)
34	Line Transformers	368	334,542	1,737	(331)	335,948	(88,150)	(994)	331	89	-	(88,724)
35	Services	369	89,716	318	(151)	89,883	(26,812)	(292)	151	316	-	(26,637)
36	Meters	370	97,443	174	(121)	97,496	(57,381)	(515)	121	-	-	(57,774)
37	Meter Communications Equipment	370.1	280	-	(0)	280	51	(28)	0	-	-	22
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	39,898	-	-	39,898	(26,334)	(95)	-	-	-	(26,430)
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	2,266,716	24,354	(2,013)	2,289,057	(750,143)	(5,660)	2,013	1,131	-	(752,659)
GENERAL PLANT												
41	Land and land rights	389	5,859	-	-	5,859	-	-	-	-	-	-
42	Structures, Improvements	390	116,100	498	(40)	116,558	(23,114)	(361)	40	-	-	(23,435)
43	Leasehold Improvements		9,387	-	-	9,387	(6,116)	(36)	-	-	-	(6,152)
44	Office furniture	391.1	7,741	-	-	7,741	(1,162)	(32)	-	-	-	(1,194)
45	Office furniture - Combined for FTY	391.1	-	-	-	-	675	(33)	-	-	-	642
46	Office equipment	391.2	558	22	-	580	(3,666)	(9)	-	-	-	(3,676)
47	Office equipment - Combined for FTY	391.2	-	-	-	-	1,212	(55)	-	-	-	1,157
48	Transportation equipment	392	66,003	268	-	66,271	(39,676)	(365)	-	-	-	(40,041)
49	Store equipment	393	2,436	-	-	2,436	(1,381)	(7)	-	-	-	(1,388)
50	Store equipment - Combined for FTY	393	-	-	-	-	94	(9)	-	-	-	85
51	Tools, shop and garage equipment	394	14,960	-	-	14,960	(5,318)	(50)	-	-	-	(5,367)
52	Tools, shop and garage equipment - Combined fo	394	-	-	-	-	541	(23)	-	-	-	518
53	Laboratory equipment	395	3,486	-	-	3,486	(2,115)	(15)	-	-	-	(2,130)
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	353	(15)	-	-	-	338
55	Power operated equipment	396	2,854	-	-	2,854	(1,093)	(9)	-	-	-	(1,102)
56	Electric communications equipment	397	62,672	333	-	63,005	(31,009)	(350)	-	-	-	(31,359)
57	Electric communications equipment - Combined f	397	-	-	-	-	2,787	(130)	-	-	-	2,657
58	Miscellaneous equipment	398	364	-	-	364	(205)	(2)	-	-	-	(207)
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	27	(5)	-	-	-	22
60	TOTAL GENERAL	Sum L 41 to L 59	292,420	1,121	(40)	293,501	(109,166)	(1,506)	40	-	-	(110,632)
61	SUB-TOTAL (L 4 + L 13 + L 25 L 40 + L 60)		3,330,332	123,259	(5,837)	3,447,754	(1,055,522)	(10,059)	5,837	1,311	-	(1,058,432)
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 3,330,332	\$ 123,259	\$ (5,837)	\$ 3,447,754	\$ (1,055,522)	\$ (10,059)	\$ 5,837	\$ 1,311	\$ -	\$ (1,058,432)

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Working Capital

<u>Line No</u>	<u>Description</u>	[1] <u>Reference</u>	[2] <u>FPFTY Ended 4/30/15</u>
1	Operation & Maintenance Expenses	C-4, P 2, L 11	\$ 22,501
2	Tax Expense	C-4, P 7, L 12	20,090
3	Interest Payments	C-4, P 8, L 9	(4,616)
4	Preferred Dividend Payments	C-4, P 9, L 9	155
5	Average Prepayments	C-4, P 11, L 14	4,401
6	Total Cash Working Capital Requirements		<u>\$ 42,531</u>

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Summary of Working Capital

Line #	Description	[1] Reference	[2] Test Year Expenses	[3] Factor	[4] Number of (Lead) / Lag Days [2] * [3]	[5] Totals
<u>WORKING CAPITAL REQUIREMENT</u>						
1	REVENUE LAG DAYS	Sch C-4, P 3				54.72
2	EXPENSE LAG DAYS					
3	Payroll	Sec D, Sch 7	\$ 66,794	12.73	\$ 850,114	
4	Pension Expense	Sec D, Sch 9	18,600	(26.54)	(493,644)	
5	Power Purchased for Resale	Sec D, Sch 2	116,326	33.88	3,941,125	
6	Other Expenses	L 23 - L 3 to L 5	107,827	41.06	4,427,367	
7	Total	Sum (L 3 to L 6)	<u>\$ 309,547</u>		<u>\$ 8,724,962</u>	
8	O & M Expense Lag Days	L7, [4] / [2]				28.19
9	Net (Lead) Lag Days	L 1 - L 8				26.53
10	Operating Expenses Per Day	L 7, [2] / 365				<u>\$ 848</u>
11	Working Capital for O & M Expense	L 9 * L 10				\$ 22,501
12	Average Prepayments	Sch C-4, Pg 11				4,401
13	Tax Expense	Sch C-4, Pg 7				20,090
14	Interest Payments	Sch C-4, Pg 8				(4,616)
15	Preferred Dividend Payments	Sch C-4, Pg 9				155
16	Total Working Capital Requirement	Sum (L 11 to L 15)				<u>\$ 42,531</u>
17	Pro Forma O & M Expense		\$ 316,048			
18	Less:					
	Power Purchased for Resale		-			
19	Uncollectible Expense - Present Rates		5,796			
20	Uncollectible Expense-on Rev Increase		705			
21	Other					
22	Sub-Total	Sum (L 18 to L 21)	<u>6,501</u>			
23	Pro Forma Cash O&M Expense	L 17 - L22	<u>\$ 309,547</u>			

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Revenue Lag

Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Sch C-4, Pg 4	[4] A/R Turnover [3]/[2]	[5] Days Lag 365/[4]
1	Annual Number of Days					<u>365</u>
2	March, 2012		\$ 78,114			
3	April		73,290	53,578		
4	May		68,391	64,368		
5	June		74,802	71,254		
6	July		87,120	86,536		
7	August		87,940	74,056		
8	September		89,204	60,523		
9	October		73,983	55,184		
10	November		73,900	57,438		
11	December, 2012		75,935	62,668		
12	January, 2013		81,369	63,685		
13	February		82,302	59,539		
14	March, 2013		81,731	60,775		
15	Total	Sum L 2 to L 14	<u>\$1,028,081</u>			
16	Average A/R Balance	<u>13</u>				
17	Factor		<u>\$79,083</u>	<u>\$ 769,604</u>	<u>9.73</u>	<u>37.51</u>
18	Collection Days Lag (L 17 [5])					37.51
19	Billing Calculation and mailing days lag					2.00
20	Billing Lag (Mid-Point of Service Period)		365	/	12	* 0.5 = 15.21
21	Total Revenue Lag Days	Sum L 18 to L 20				<u>54.72</u>

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Revenue By Class of Service

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Residential	Commercial	Industrial	Lighting	TOTAL
		Revenue By Class of Service				
		Sum [1] to [4]				
1	April, 2010	31,043	22,060	4,229	1,238	58,570
2	May	37,829	26,139	4,911	1,245	70,124
3	June	45,930	26,276	4,595	1,166	77,967
4	July	60,093	29,811	4,780	1,162	95,846
5	August	54,589	28,640	4,696	1,110	89,035
6	September	36,630	24,408	4,043	1,192	66,273
7	October	33,476	22,788	4,135	1,189	61,588
8	November	37,729	22,489	4,320	1,443	65,981
9	December, 2010	48,105	23,622	4,163	1,299	77,189
10	January, 2011	47,880	20,964	4,493	1,047	74,384
11	February	39,857	19,352	4,517	974	64,700
12	March, 2011	39,094	21,108	4,731	1,123	66,056
13	TOTAL	<u>\$ 512,255</u>	<u>\$ 287,657</u>	<u>\$ 53,613</u>	<u>\$ 14,188</u>	<u>\$ 867,713</u>
14	April, 2011	33,124	19,728	4,301	1,086	58,239
15	May	38,274	23,165	4,437	1,136	67,012
16	June	49,468	22,697	4,640	1,068	77,873
17	July	65,934	27,405	4,113	1,125	98,577
18	August	53,041	23,809	3,929	1,097	81,876
19	September	40,119	22,059	3,721	1,126	67,025
20	October	35,131	20,113	3,956	1,053	60,253
21	November	37,032	19,253	3,786	1,062	61,133
22	December, 2011	44,072	19,873	3,765	1,221	68,931
23	January, 2012	42,103	19,642	3,727	914	66,386
24	February	37,640	18,914	3,559	979	61,092
25	March, 2012	33,122	19,907	4,000	1,140	58,169
26	TOTAL	<u>\$ 509,060</u>	<u>\$ 256,565</u>	<u>\$ 47,934</u>	<u>\$ 13,007</u>	<u>\$ 826,566</u>
27	April, 2012	30,698	18,196	3,691	993	53,578
28	May	37,810	21,575	3,891	1,092	64,368
29	June	46,166	20,304	3,733	1,051	71,254
30	July	60,181	21,678	3,611	1,066	86,536
31	August	48,424	20,386	4,131	1,115	74,056
32	September	37,280	18,459	3,860	924	60,523
33	October	31,391	18,821	3,903	1,069	55,184
34	November	34,952	17,854	3,581	1,051	57,438
35	December, 2012	39,512	18,141	3,958	1,057	62,668
36	January, 2013	40,805	18,129	3,764	987	63,685
37	February	37,565	17,432	3,573	969	59,539
38	March, 2013	37,513	18,256	3,953	1,053	60,775
39	TOTAL	<u>\$ 482,297</u>	<u>\$ 229,231</u>	<u>\$ 45,649</u>	<u>\$ 12,427</u>	<u>\$ 769,604</u>

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Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Dollar Value [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
<u>PAYROLL</u>						
1	Union		\$ 36,434	17.00	\$ 619,374	
2	Paid Bi-Weekly with ten-day lag (14 days / 2 + 10 days)					
3	Non-Union		30,360	7.60	230,738	
4	Paid Twice Monthly (365 days / 24 / 2)					
5	Payroll Lag	Sum L 1 to L 4	<u>\$ 66,794</u>		<u>\$ 850,112</u>	<u>12.73</u>
<u>PENSION EXPENSE</u>						
6	Payment # 1	15-Apr	6,500	(169.00)	\$ (1,098,500)	
7	Payment # 2	15-Jul	6,500	(78.00)	(507,000)	
8	Payment # 3	15-Sep	12,850	(16.00)	(205,600)	
9	Payment # 4	15-Oct	6,500	14.00	91,000	
10	Payment # 5	15-Jan	6,500	106.00	689,000	
11	Mid-point of Service Period	1-Oct				
12	Totals & (Lead) Lag Days	Sum L 6 to L 11	<u>38,850</u>		<u>(1,031,100)</u>	<u>(26.5)</u>
<u>PURCHASED ELECTRICITY</u>						
13	Contract Payment Lag		<u>\$ 116,326</u>	<u>33.88</u>	<u>\$ 3,941,125</u>	<u>33.88</u>
<u>OTHER O & M EXPENSES</u>						
14	FEBRUARY 2012	Sch C-4, Pg 6	\$ 5,433		\$ 218,594	
15	MAY 2012	Sch C-4, Pg 6	5,317		207,037	
16	AUGUST 2012	Sch C-4, Pg 6	5,584		225,546	
17	NOVEMBER 2012	Sch C-4, Pg 6	6,400		282,157	
18	TOTAL	Sum L 14 to L 17	<u>22,733</u>		<u>933,336</u>	<u>41.06</u>

Duquesne Light Company
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General Disbursements Lag

Line #	Description	[1] Number of CDs	[2] Cash Disbursements	[3] Dollar-Days	[4] Expense Lag-Days [3]/[2]
<u>FEBRUARY 2012</u>					
1	Total Monthly Disbursements	3525	\$ 517,199	\$ 4,377,894	8.46
2	Total Excl Non-Expense & Under \$1,000	411	\$ 5,895	\$ 235,819	40.01
3	Total O & M Only	391	\$ 5,433	\$ 218,594	40.24
<u>MAY 2012</u>					
4	Total Monthly Disbursements	3711	\$ 99,917	\$ 1,493,132	14.94
5	Total Excl Non-Expense & Under \$1,000	429	\$ 5,705	\$ 227,871	39.94
6	Total O & M Only	404	\$ 5,317	\$ 207,037	38.94
<u>AUGUST 2012</u>					
7	Total Monthly Disbursements	3887	\$ 119,892	\$ 1,712,342	14.28
8	Total Excl Non-Expense & Under \$1,000	418	\$ 6,481	\$ 254,324	39.24
9	Total O & M Only	386	\$ 5,584	\$ 225,546	40.39
<u>NOVEMBER 2012</u>					
10	Total Monthly Disbursements	4328	\$ 83,833	\$ 1,579,265	18.84
11	Total Excl Non-Expense & Under \$1,000	552	\$ 6,727	\$ 295,369	43.91
12	Total O & M Only	524	\$ 6,400	\$ 282,157	44.09
<u>TOTAL FOUR TEST MONTHS</u>					
13	Total Monthly Disbursements	15451	\$ 820,841	\$ 9,162,633	11.16
14	Total Excl Non-Expense & Under \$1,000	1810	\$ 24,807	\$ 1,013,383	40.85
15	Total O & M Only	2243	\$ 22,733	\$ 933,336	41.06

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Tax Expense Lag Days

Line No.	Description	Reference Or Factor	[1] Pro Forma Proposed Rate Amount	[2] (Lead) Lag Days C-4, P 10	[3] Weighted Dollar Days [2] * [3]
1	FEDERAL INCOME TAX		\$ 75,327	17.22	\$ 1,297,130
2	STATE INCOME TAX		18,331	24.97	457,719
3	PURTA		1,132	115.72	130,995
4	PA CAPITAL STOCK TAX		556	24.97	13,883
5	PA LOCAL & USE TAX		289	18.72	5,410
6	PA PROPERTY TAX		915	55.22	50,526
7	CITY OF PITTSBURGH		324	131.72	42,677
8	GROSS RECEIPTS TAX		37,577	126.22	4,742,991
9	GRT - REVENUE INCREASE		4,685	126.22	591,341
10	Total	Sum L 1 to L 9			<u>\$ 7,332,672</u>
11	Days in Year				<u>365</u>
12	Average Daily Amount for Working Capital	L 10 / L 11			<u>\$ 20,090</u>

Duquesne Light Company
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Interest Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at April 30, 2015				\$ 2,073,243
2	Long-term Debt Ratio				42.95%
3	Embedded Cost of Long-term Debt				5.18%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 46,126</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 126
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days			54.72	
8	Interest Payment lag days	L 7 - L 6			(36.5)
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (4,616)</u>

Duquesne Light Company
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Preferred Stock Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at April 30, 2015				\$ 2,073,243
2	Preferred Stock Ratio				5.11%
3	Embedded Cost of Preferred				5.89%
4	Pro forma Dividend Expense	L 1 * L 2 * L 3			<u>\$ 6,240</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 17
6	Days to mid-point of Dividend payments			45.63	
7	Less: Revenue Lag Days			54.72	
8	Dividend Payment lag days	L 7 - L 6			9.09
9	Total Dividend for Working Capital	L 5 * L 8			<u>\$ 155</u>

Duquesne Light Company
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Full Projected Future Test Year - 12 Months Ended April 30, 2015
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TAX EXPENSE LAG DAYS

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Line #	Description	[1] Payment Dates	[2] Mid-Point of Service Period	[3] Lead (Lag) Payment Days [1] - [2]	[4] Payment Amount	[5] Weighted Lead (Lag) Dollars [3] * [4]	[6] Payment Lead (Lag) Days [5] / [4]	[7] Revenue (Lag) Days C-4, Pg3	[8] Net Payment Lead (Lag) Days [6] - [7]
1	FEDERAL INCOME TAX	<u>25%</u>			\$ 75,327				
2	First Payment	04/15/12	07/01/12	77.00	\$ 18,832	1,450,043			
3	Second Payment	06/15/12	07/01/12	16.00	18,832	301,308			
4	Third Payment	09/15/12	07/01/12	(76.00)	18,832	(1,431,212)			
5	Fourth Payment	12/15/12	07/01/12	(167.00)	18,832	(3,144,899)			
6	Total				\$ 75,327	\$ (2,824,760)	(37.50)	54.72	17.22
7	STATE INCOME TAX	<u>25%</u>			\$ 18,331				
8	First Payment	03/15/12	07/01/12	108.00	\$ 4,583	494,931			
9	Second Payment	06/15/12	07/01/12	16.00	4,583	73,323			
10	Third Payment	09/15/12	07/01/12	(76.00)	4,583	(348,285)			
11	Fourth Payment	12/15/12	07/01/12	(167.00)	4,583	(765,310)			
12	Total				\$ 18,331	(545,341)	(29.75)	54.72	24.97
13	PURTA				\$ 1,132				
14	Payment	05/01/12	07/01/12	61.00	\$ 1,132	69,052	61.00	54.72	115.72
15	PA CAPITAL STOCK TAX	<u>25%</u>			\$ 556				
16	First Payment	03/15/12	07/01/12	108.00	\$ 139	15,012			
17	Second Payment	06/15/12	07/01/12	16.00	139	2,224			
18	Third Payment	09/15/12	07/01/12	(76.00)	139	(10,564)			
19	Fourth Payment	12/15/12	07/01/12	(167.00)	139	(23,213)			
20	Total				\$ 556	(16,541)	0.00	54.72	54.72
21	PA LOCAL & USE TAX				\$ 289				
22	Payment	02/20/12	01/15/12	(36.00)	\$ 289	(10,404)	(36.00)	54.72	18.72
23	PA PROPERTY TAX	<u>50%</u>			\$ 915				
24	First Payment	03/31/12	07/01/12	92.00	\$ 458	42,090			
25	Second Payment	09/30/12	07/01/12	(91.00)	458	(41,633)			
26	Total				\$ 915	458	0.50	54.72	55.22
27	CITY OF PITTSBURGH				\$ 324				
28	Payment	04/15/12	07/01/12	77.00	\$ 324	24,948	77.00	54.72	131.72
29	GROSS RECEIPTS TAX	<u>90%</u>			\$ 37,577				
30	90% of Estimated GRT	03/15/12	07/01/12	108.00	\$ 33,819	3,652,501			
31									
32	Balance Based on Estimate	03/15/13	07/01/12	(257.00)	3,758	(965,733)			
33									
34	Total				\$ 37,577	2,686,768	71.50	54.72	126.22

Duquesne Light Company
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PREPAID EXPENSES

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]
		Total For Separation	TOTAL	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13		
1	Property - All Risk Ins	\$ 10,724	10,724	\$ 456	\$ 456	\$ 529	\$ 529	\$ 989	\$ 989	\$ 989	\$ 1,448	\$ 1,448	\$ 1,448	\$ 481	\$ 481	\$ 481		
2	Liability - Misc Ins	2,919	2,919	106	209	209	209	312	312	312	312	319	370	83	83	83		
3	Director & Officer Ins	1,027	1,027	24	70	70	70	116	116	116	116	124	124	27	27	27		
4	Auto Ins	31	31	1	2	2	2	3	3	3	3	3	3	2	2	2		
5	Pollution Ins	569	569	47	47	47	47	47	47	47	47	47	47	33	33	33		
6	Insurance Exp	2,216	2,216	126	126	126	190	190	190	253	253	253	253	64	64	128		
7	Fiduciary	500	500	11	34	34	34	57	57	57	57	60	60	13	13	13		
8	Workers' Compensation	164	164	6	11	11	11	17	17	17	17	18	18	7	7	7		
9	Excess General Liab Ins	25,865	25,865	845	1,690	1,690	1,690	2,535	2,535	2,535	2,535	3,170	3,170	978	978	1,514		
10	Workers' Comp T&D	1,347	1,347	50	87	87	87	87	124	124	124	167	167	69	69	105		
11	Amortization Offset - Ins	(37,145)	(37,145)	(1,456)	(1,944)	(2,332)	(2,649)	(3,258)	(3,695)	(4,057)	(4,569)	(4,965)	(5,310)	(554)	(988)	(1,368)		
12	Federal Highway Use Tax	4	4	2	1	1	-	-	-	-	-	-	-	-	-	-		
13	Penna PUC Assessment	13,654	13,654	465	310	155	2,000	1,833	1,667	1,500	1,388	1,214	1,041	867	694	520		
14	Prepaid Expense	3,147	3,147	417	371	324	278	232	186	140	94	48	303	277	251	226		
15	Penna Gross Receipts Tax	-	0%	169,811	31,734	28,644	24,948	20,788	15,809	11,560	8,136	4,962	1,704	-	-	21,526		
16	System Upgrade Ins	116	116	4	-	19	17	15	14	12	10	8	7	5	3	2		
17	IT Hardware Maintenance	8,017	8,017	660	760	699	652	662	642	638	639	553	460	571	530	551		
18	IT Software Maintenance	13,457	13,457	946	854	1,498	1,359	1,212	1,063	909	896	918	1,018	1,048	949	787		
19	Communication Maint Agree	4,016	4,016	302	257	219	205	334	284	308	261	375	269	314	469	419		
20	Smart Meter Exp	6,590	6,590	85	28	1,095	992	928	811	695	579	463	390	282	175	67		
21	TOTAL	\$ 57,218	\$ 227,029	\$ 34,831	\$ 32,013	\$ 29,431	\$ 26,511	\$ 22,120	\$ 16,922	\$ 12,734	\$ 9,172	\$ 5,927	\$ 3,838	\$ 4,567	\$ 3,840	\$ 25,123		
22	Number of Months	<u>13</u>																
23	Monthly Average	L 22 / L 21	\$ 4,401															
24	Rate Case Amount		\$ 4,401															

Duquesne Light Company
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(\$ in Thousands)

Schedule
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Plant Materials and Operating Supplies

Line No	Description	[1]	[2]	
		Materials & Supplies	FPFTY Ended 4-30-15	
			Fuel	
Plant Materials & Supplies				
1	March, 2012	\$ 19,124	\$ 104	\$ -
2	April	20,103	135	-
3	May	19,789	88	-
4	June	20,327	155	-
5	July	20,325	182	-
6	August	20,025	124	-
7	September	19,339	202	4
8	October	19,399	245	9
9	November	19,397	161	9
10	December, 2012	20,233	115	16
11	January, 2013	21,981	158	16
12	February	22,329	258	16
13	March, 2013	23,453	315	20
14	Totals	<u>\$ 265,824</u>	<u>\$ 2,242</u>	<u>\$ 90</u>
15	13-Month Average	<u>\$ 20,448</u>	<u>\$ 172</u>	<u>\$ 7</u>
16	13-Month Net Average			<u>\$ 20,627</u>
Amounts Assigned by Function:				
17	Transmission Plant	37.0%		\$ 7,632
18	Distribution Plant	53.8%		11,097
19	General Plant	9.2%		1,898
20	Intangible Plant	0.0%		-
21	Construction Category	0.0%		-
22	Total	<u>100.00%</u>		<u>20,627</u>

Duquesne Light Company
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Accumulated Deferred Income Taxes

Line No	Description	[1] Reference	[2] Pro Forma FPFTY Ended 4-30-15
<u>ACCUMULATED DEFERRED INCOME TAXES</u>			
1	Transmission Plant	A	\$ 104,024
2	Distribution Plant	A	365,005
3	General and Other Plant	B	-
4	CIAC Plant	C	-
5	Total		<u>\$ 469,029</u>

- 6 **A** ADIT amounts calculated in accordance with IRS Regulation # 1.167
- 7 **B** ADIT on General and Other Plant allocated to Distribution and Transmission and included in amounts on lines 1 and 2
- 8 **C** ADIT on CIAC Plant to be finalized and will be provided when complete

Duquesne Light Company
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Customer Deposits and Interest

Line #	Description	Factor Or Reference	[1] Customer Deposits	[2] Interest On Customer Deposits
1	March, 2012		\$ (7,904)	
2	April		(7,992)	\$ 40
3	May		(7,996)	40
4	June		(8,037)	40
5	July		(8,099)	40
6	August		(8,158)	41
7	September		(8,109)	41
8	October		(8,270)	41
9	November		(8,305)	41
10	December, 2012		(8,182)	41
11	January, 2013		(8,144)	41
12	February		(8,167)	41
13	March, 2013		(8,128)	41
14	Total		<u>\$ (105,491)</u>	<u>\$ 488</u>
15	Average Monthly Balance		<u>\$ (8,115)</u>	

Duquesne Light Company
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Excess Pension Capitalized

Line #	Description	Reference Or Factor	Capitalized Pension Contribution	SFAS - 87 Pension Capitalized	Pension Contribution Capitalized Over (Under) SFAS - 87 Capitalized [1] - [2]
	<u>Year Ended 12-31-08</u>				
1	Total Contribution		\$ 10,000		
2	Percent Capitalized		50.00%		
3	Amount Capitalized		<u>5,000</u>	\$ (737)	\$ 5,737
	<u>Year Ended 12-31-09</u>				
4	Total Contribution		\$ 20,000		
5	Percent Capitalized		50.00%		
6	Amount Capitalized		<u>10,000</u>	\$ 663	\$ 9,337
	<u>Year Ended 12-31-10</u>				
7	Total Contribution		\$ 50,000		
8	Percent Capitalized		50.00%		
9	Amount Capitalized		<u>25,000</u>	\$ 9,646	\$ 15,354
	<u>Year Ended 12-31-11</u>				
10	Total Contribution		\$ 66,500		
11	Percent Capitalized		50.00%		
12	Amount Capitalized		<u>33,250</u>	\$ 16,649	\$ 16,601
	<u>Three Months Ended 3-31-12</u>				
13	Total Contribution		\$ 7,745		
14	Percent Capitalized		50.00%		
15	Amount Capitalized		<u>3,873</u>	\$ 4,162	\$ (290)
	<u>HTY Ended 3-31-13</u>				
16	Total Contribution		\$ 35,755		
17	Percent Capitalized		50.00%		
18	Amount Capitalized		<u>17,878</u>	\$ 14,002	\$ 3,876
	<u>FTY Ended 3-31-14</u>				
19	Total Contribution		\$ 55,000		
20	Percent Capitalized		50.00%		
21	Amount Capitalized		<u>27,500</u>	\$ 18,200	\$ 9,300
	<u>FPFTY Ended 4-30-15</u>				
22	Total Contribution		\$ 37,200		
23	Percent Capitalized		50.00%		
24	Amount Capitalized		<u>18,600</u>	\$ 9,300	\$ 9,300
25	Total		<u>\$ 141,100</u>	<u>\$ 71,885</u>	<u>\$ 69,215</u>

Duquesne Light Company
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Schedule **D-1**
Witness: **O'Brien/Gorman**
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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 1
Earned Rate of Return with Additional Proposed Revenues - PA Jurisdiction

Line No	Description	Reference	(1) ROR Before Additional Revenues	(2) Proposed Additional Revenues	(3) ROR With Additional Revenues
1	Total Electric Rate Base	D-1, P 3	\$ 1,543,254	\$ -	\$ 1,543,254
Total Operating Revenues:					
2	Total Sales Revenues		\$ 419,634	\$ 76,277	\$ 495,911
3	Other Revenues - Off System Sales		-	-	-
4	Other Operating Revenues		13,865	-	13,865
5	Total Revenues	L 2 to L 4	433,499	76,277	509,776
Total Operating Expenses:					
6	Operation & Maintenance Expenses		176,568	783	177,350
7	Depreciation & Amortization Expense		96,461	-	96,461
8	Taxes Other Than Income Taxes		34,059	4,461	38,520
9	Total Operating Expenses	L 6 to L 9	307,088	5,243	312,332
10	Utility Operating Income Before Taxes	L 5 - L 9	\$ 126,411	\$ 71,034	\$ 197,445
Income Taxes:					
11	Federal		32,778	22,378	55,157
12	State		6,176	7,096	13,272
13	Total Income Taxes	L 11 + L 12	38,954	29,474	68,429
14	Total Operating Expenses	L 9 + L 13	346,042	34,718	380,760
15	Total Operating Income	L 5 - L 14	\$ 87,457	\$ 41,559	\$ 129,016
16	Earned Rate of Return - %	L 15 / L 1	5.67%		8.36%

Duquesne Light Company
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Schedule **D-1**
Witness: **O'Brien/Gorman**
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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 2
Determination of Jurisdictional Revenue Deficiency

Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Total Electric Rate Base	Table No 1	<u>\$ 2,073,243</u>	<u>\$ 1,543,254</u>	Table No 1
	Total Operating Revenues:				
2	Total Sales Revenues	D-3	662,129	419,634	Table No 5
3	Other Revenues - Off System Sales	D-3	660	-	Table No 5
4	Other Operating Revenues	D-3	<u>13,865</u>	<u>13,865</u>	Table No 5
5	Total Revenues		676,654	433,499	
	Total Operating Expenses:				
6	Operation & Maintenance Expenses	D-4	316,048	176,568	Table No 6
7	Depreciation & Amortization Expense	D-17	122,485	96,461	Table No 7
8	Taxes Other Than Income Taxes	D-16	<u>45,742</u>	<u>34,059</u>	Table No 8
9	Total Operating Expenses		<u>484,275</u>	<u>307,088</u>	
10	Utility Operating Income Before Taxes		<u>192,379</u>	<u>126,411</u>	
	Income Taxes:				
11	Federal	D-18	51,825	32,778	Table No 9
12	State	D-18	<u>10,878</u>	<u>6,176</u>	Table No 9
13	Total Operating Expenses		<u>546,978</u>	<u>346,042</u>	
14	Total Operating Income		<u>\$ 129,676</u>	<u>\$ 87,457</u>	
	Return Before Adjustments				
15	Earned Rate of Return - %			5.6670%	
16	Required Rate of Return - %	B-9		8.3600%	
17	Return at Required Rate of Return			\$ 129,016	
18	Income Deficiency - \$			41,559	
19	Revenue Deficiency - Tax Multiplier	D-18, Page 2		1.83538	
20	Revenue Deficiency-\$			\$ 76,277	

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Schedule **D-1**
Witness: **O'Brien/Gorman**
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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 3
Electric Rate Base - Pennsylvania

Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Electric Plant in Service	C-2	\$ 3,561,964	\$ 2,736,977	Table No 1
2	Accumulated Provision for Depreciation	C-3	1,143,950	926,167	Table No 1
3	Net Electric Plant in Service		<u>2,418,014</u>	<u>1,810,810</u>	
	Other Rate Base Items - Additions:				
4	Cash Working Capital	C-4	42,531	40,068	Table No 12
5	Materials & Supplies	C-5	20,627	12,222	Table No 1
6	Excess Pension Capitalized	C-8	69,215	53,184	
7	Total Additions		<u>132,373</u>	<u>105,474</u>	
8	Total Rate Base Before Deductions		2,550,386	1,916,284	
	Other Rate Base Items - Deductions:				
9	Customer Deposits - Account 235	C-7	(8,115)	(8,115)	Table No 1
10	Accumulated Deferred Income Taxes	C-6	(469,029)	(364,915)	Table No 1
11	Total Deductions		<u>(477,144)</u>	<u>(373,030)</u>	
12	Total Electric Rate Base		<u>\$ 2,073,243</u>	<u>\$ 1,543,254</u>	

Duquesne Light Company
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Schedule
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Adjusted Net Operating Income At Present Rates

Line #	Description	Reference	[1]	[2]	[3]
			FPPTY Ended 4/30/15 Forecast	Adjustments D-3, Pgs 1 & 2 Increase (Decrease)	Pro Forma Adjusted Year Ended 4/30/15 [1] + [2]
<u>OPERATING REVENUES</u>					
1	Distribution Tariff Charges		\$ 484,549	\$ (64,915)	419,634
2	Generation Charges		141,244	(18,663)	122,581
3	Transmission Charges		119,936	(3,522)	116,414
4	SP Distribution Revenue		458	(458)	-
5	Sales for Resale (Off System)		660	-	660
6			-	-	-
7	Late Payment Fees		3,576	(7)	3,569
8	Reconnect Fees		928	214	1,142
9	Miscellaneous Service		613	(613)	-
10	DL Transmission Dispatch		379	407	786
11	Rent From Electric Property		7,276	-	7,276
12	Customer Work - Reimburse & O&M Fixed		831	-	831
13	Pole Attachment		842	(250)	592
14	Other Electric Revenue		3,170	(1)	3,169
15	Rate Increase		-	-	-
16	Total operating revenues	Sum L 1 to L 15	<u>764,462</u>	<u>(87,808)</u>	<u>676,654</u>
<u>OPERATING EXPENSES</u>					
17	Power Production Expense		-	-	-
18	Cost of Purchased Power		133,571	(17,245)	116,326
19	Other Production Expenses		-	-	-
20	Transmission		8,923	122	9,044
21	Distribution		39,029	491	39,520
22	Customer accounts	0.8800%	54,491	(4,704)	49,786
23	Customer service and info		3,409	3	3,412
24	Sales		-	-	-
25	Administrative and general	0.1461%	101,260	(3,301)	97,959
26	Depreciation		123,964	(12,027)	111,937
27	Amortization Other		4,900	5,648	10,548
28	Amort of Regulatory Exp		-	-	-
29	Taxes other than income	5.8481%	48,261	(2,519)	45,742
30	Other		-	-	-
31	Total operating expenses	Sum L 17 to L 30	<u>517,807</u>	<u>(33,532)</u>	<u>484,275</u>
32	Net Operating Income - BIT	L 16 - L 31	<u>\$ 246,655</u>	<u>\$ (54,276)</u>	<u>192,379</u>
<u>INCOME TAX EXPENSE</u>					
33	State Income Taxes				10,878
34	Federal Income Taxes				<u>51,825</u>
35	Total Income Taxes	L 33 + L 34			<u>62,703</u>
36	Net Operating Income	L32 - L 35			<u>\$ 129,676</u>

Duquesne Light Company
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(\$ in Thousands)

Schedule D-3
Witness: O'Brien
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Adjustments to Net Operating Income

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		Forecast And Allocated	Revenues	Update of Power Cost	Surcharge Expense	Salaries & Wages	Rate Case Normalization	Benefits & Pensions	Uncollectible Expense	Amort IT Cost Program	Other	Other	Sub-Total Proforma
OPERATING REVENUE													
1	Distribution Tariff Charges	\$ 484,549	\$ (64,915)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419,634
2	Generation Charges	141,244	(18,663)	-	-	-	-	-	-	-	-	-	122,581
3	Transmission Charges	119,936	(3,522)	-	-	-	-	-	-	-	-	-	116,414
4	SP Distribution Revenue	458	(458)	-	-	-	-	-	-	-	-	-	-
5	Sales for Resale (Off System)	660	-	-	-	-	-	-	-	-	-	-	660
6	Late Payment Fees	3,576	(7)	-	-	-	-	-	-	-	-	-	3,569
7	Reconnect Fees	928	214	-	-	-	-	-	-	-	-	-	1,142
8	Miscellaneous Service	613	(613)	-	-	-	-	-	-	-	-	-	-
9	DL Transmission Dispatch	379	407	-	-	-	-	-	-	-	-	-	786
10	Rent From Electric Property	7,276	-	-	-	-	-	-	-	-	-	-	7,276
11	Customer Work - Reimburse & O&M Fixed	831	-	-	-	-	-	-	-	-	-	-	831
12	Pole Attachment	842	(250)	-	-	-	-	-	-	-	-	-	592
13	Other Electric Revenue	3,170	(1)	-	-	-	-	-	-	-	-	-	3,169
14	Total operating revenues	Sum L 1 to L 14	764,462	(87,808)	-	-	-	-	-	-	-	-	676,654
OPERATING EXPENSE													
15	Power Production Expense	-	-	-	-	-	-	-	-	-	-	-	-
16	Cost of Purchased Power	133,571	-	(17,245)	-	-	-	-	-	-	-	-	116,326
17	Other Production Expenses	-	-	-	-	-	-	-	-	-	-	-	-
18	Transmission	8,923	-	-	-	122	-	-	-	-	-	-	9,044
19	Distribution	39,029	-	-	-	491	-	-	-	-	-	-	39,520
20	Customer accounts	54,491	-	-	-	245	-	-	(944)	(4,493)	-	-	49,298
21	Customer service and info	3,409	-	-	-	3	-	-	-	-	-	-	3,412
22	Sales	-	-	-	-	-	-	-	-	-	-	-	-
23	Administrative and general	101,260	-	-	-	562	1,738	(5,600)	-	-	-	-	97,959
24	Depreciation	123,964	-	-	-	-	-	-	-	-	-	-	123,964
25	Amortization Other	4,900	-	-	-	-	-	-	-	-	-	-	4,900
26	Amort of Regulatory Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Taxes other than income	48,261	-	-	-	-	-	-	-	-	-	-	48,261
28	Total operating expenses	Sum L 16 to L 28	517,807	(17,245)	-	1,422	1,738	(5,600)	(944)	(4,493)	-	-	492,685
29	Net operating margins Before Income Tax	L 15 - L 29	\$ 246,655	\$ (87,808)	\$ 17,245	\$ -	\$ (1,422)	\$ (1,738)	\$ 5,600	\$ 944	\$ 4,493	\$ -	\$ 183,969

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Schedule D-3
Witness: O'Brien
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Adjustments to Net Operating Income

Line #	Description	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]	[23]	[24]
		From Page 1 Sub-total		Gross Receipts Tax Exp	FICA, FUI SUI Exp	Pro Forma Depre Adj		Interest on Cust. Dep					Total Proforma
OPERATING REVENUE													\$ -
30	Distribution Tariff Charges	419,634	-	-	-	-	-	-	-	-	-	-	419,634
31	Generation Charges	122,581	-	-	-	-	-	-	-	-	-	-	122,581
32	Transmission Charges	116,414	-	-	-	-	-	-	-	-	-	-	116,414
33	SP Distribution Revenue	-	-	-	-	-	-	-	-	-	-	-	-
34	Sales for Resale (Off System)	660	-	-	-	-	-	-	-	-	-	-	660
35	Late Payment Fees	3,569	-	-	-	-	-	-	-	-	-	-	3,569
36	Reconnect Fees	1,142	-	-	-	-	-	-	-	-	-	-	1,142
37	Miscellaneous Service	-	-	-	-	-	-	-	-	-	-	-	-
38	DL Transmission Dispatch	786	-	-	-	-	-	-	-	-	-	-	786
39	Rent From Electric Property	7,276	-	-	-	-	-	-	-	-	-	-	7,276
40	Customer Work - Reimburse & O&M Fixed	831	-	-	-	-	-	-	-	-	-	-	831
41	Pole Attachment	592	-	-	-	-	-	-	-	-	-	-	592
42	Other Electric Revenue	3,169	-	-	-	-	-	-	-	-	-	-	3,169
43	Total operating revenues	Sum L 31 to L 44	676,654	-	-	-	-	-	-	-	-	-	676,654
OPERATING EXPENSE													
44	Power Production Expense	-	-	-	-	-	-	-	-	-	-	-	-
45	Cost of Purchased Power	116,326	-	-	-	-	-	-	-	-	-	-	116,326
46	Other Production Expenses	-	-	-	-	-	-	-	-	-	-	-	-
47	Transmission	9,044	-	-	-	-	-	-	-	-	-	-	9,044
48	Distribution	39,520	-	-	-	-	-	-	-	-	-	-	39,520
49	Customer accounts	49,298	-	-	-	-	-	488	-	-	-	-	49,786
50	Customer service and info	3,412	-	-	-	-	-	-	-	-	-	-	3,412
51	Sales	-	-	-	-	-	-	-	-	-	-	-	-
52	Administrative and general	97,959	-	-	-	-	-	-	-	-	-	-	97,959
53	Depreciation	123,964	-	-	-	(12,027)	-	-	-	-	-	-	111,937
54	Amortization Other	4,900	-	-	-	5,648	-	-	-	-	-	-	10,548
55	Amort of Regulatory Exp	-	-	-	-	-	-	-	-	-	-	-	-
56	Taxes other than income	48,261	-	(2,664)	145	-	-	-	-	-	-	-	45,742
57	Total operating expenses	Sum L 46 to L 58	492,685	-	(2,664)	145	(6,379)	-	488	-	-	-	484,275
58	Net operating margins Before Income Tax	L 45 - L 59	\$ 183,969	\$ -	\$ 2,664	\$ (145)	\$ 6,379	\$ -	\$ (488)	\$ -	\$ -	\$ -	\$ 192,379

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule D-5
Witness: O'Brien
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Summary of Revenue Adjustments

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Reference Or Account Number	FPFTY End 4-30-15 Forecast	D-5A Remove Surcharges	D-5B Revenue Update	D-5C Revenue Annualization	D-5D	D-5E	Total Proforma Adjustments [3 to 7]	Proforma Adjusted At Present Rates [2] + [8]
				PRO FORMA ADJUSTMENTS						
1	Distribution Tariff Charges		\$ 484,549	\$ (45,711)	\$ (19,244)	\$ 40	\$ -	\$ -	\$ (64,915)	\$ 419,634
2	Generation Charges		141,244	-	(18,663)	-	-	-	(18,663)	122,581
3	Transmission Charges		119,936	-	(3,522)	-	-	-	(3,522)	116,414
4	Sum Sales to Customers	Sum L 1 to L 3	745,729	(45,711)	(41,429)	40	-	-	(87,100)	658,629
5	SP Distribution Revenue		458	-	(458)	-	-	-	(458)	-
6	Sub-Total	L 4 + L 5	746,187	(45,711)	(41,887)	40	-	-	(87,558)	658,629
7	Sales for Resale (Off System)		660						-	660
8	Total Sales of Electricity	L 6 + L 7	746,847	(45,711)	(41,887)	40	-	-	(87,558)	659,289
9	Late Payment Fees		3,576	-	(7)	-	-	-	(7)	3,569
10	Returned Check Charges		53	-	-	-	-	-	-	53
11	Reconnect Fees		875	-	214	-	-	-	214	1,089
12	Miscellaneous Service		613	-	(613)	-	-	-	(613)	-
13	DL Transmission Dispatch		379	-	407	-	-	-	407	786
14	Rent From Electric Property		7,276	-	-	-	-	-	-	7,276
15	Customer Work - Reimburse & O&M Fixed		831	-	-	-	-	-	-	831
16	Pole Attachment		842	-	(250)	-	-	-	(250)	592
	Other Electric Revenue		-	-	-	-	-	-	-	-
17	Other Electric Revenues (456.01)		144	-	-	-	-	-	-	144
18	I.T. Service Charge (456.06)		103	-	-	-	-	-	-	103
19	AES BV Partners - Demand (456.10)		-	-	-	-	-	-	-	-
20	AES BV Partners - Transmission (456.11)		1,044	-	-	-	-	-	-	1,044
21	Dominion Marketing Revenue (456.12)		209	-	(1)	-	-	-	(1)	208
22	PJM DLCO Firm (456.32)		1,620	-	-	-	-	-	-	1,620
23	PJM DLC Pwr NFPP (456.53)		50	-	-	-	-	-	-	50
24	Total Present Rate Revenues	Sum L 8 to L 23	764,462	(45,711)	(42,137)	40	-	-	(87,808)	676,654
25	Other Revenue									
26	TOTAL REVENUES	L 26 + L 27	\$ 764,462	\$ (45,711)	\$ (42,137)	\$ 40	\$ -	\$ -	\$ (87,808)	\$ 676,654

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule D-5A
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Remove Surcharge Revenue

Line #	Description	[1] Reference	[2] Revenue	[3] Sub-Total	[4] GRT	[4] Net
					0.059	
1	RESIDENTIAL CONSUMER ED SURCHARGE		\$ 1,559		\$ (92)	
2	COMMERCIAL CONSUMER ED SURCHARGE		84		(5)	
3	INDUSTRIAL CONSUMER ED SURCHARGE		8		(0)	
4	Sub-Total			\$ 1,651	(97)	1,554
5	RESIDENTIAL UNIVERSAL SERVICE CHARGE		23,574		(1,391)	
6	CUSTOMER ASSISTANCE-RETAIL REVENUE REDUCTION		(16,554)		-	
7	(RIDER 5 SURCHARGE - UNIVERSAL SERVICES		(38)		-	
8	Sub-Total			6,982	(1,391)	5,591
9	RESIDENTIAL SMART METER SURCHARGE		12,819		(756)	
10	COMMERCIAL SMART METER SURCHARGE		1,331		(79)	
11	INDUSTRIAL SMART METER SURCHARGE		27		(2)	
12	Sub-Total			14,177	(836)	13,341
13	RESIDENTIAL EECDR SURCHARGE		7,483		(441)	
14	COMMERCIAL EECDR SURCHARGE		10,849		(640)	
15	INDUSTRIAL EECDR SURCHARGE		4,569		(270)	
16	Sub-Total			22,901	(1,351)	21,550
17	Total Revenue - Adjustment to Revenue			<u>\$ 45,711</u>		
18	Gross Receipts Tax				<u>\$ (3,676)</u>	
19	Net Revenue after GRT offset (Reflected on Taxes - Other Than Income Sch. D-3, S-1)					\$ 42,035
20	Equivilant from Expense Summary	D, S-6				42,118
21	Difference					<u>\$ (83)</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule D-5B
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Update of Forecast Revenue

Line #	Description	[1] Factor Or Reference	[2] Forecast	[3] Remove Surcharge Adj. 5A	[4] Updated Revenue Forecast	[5] Adjustment [2] - [3] - [4]
DISTRIBUTION						
1	Residential		\$ 236,682		\$ 223,461	\$ 13,221
2	Commercial		156,255		151,684	4,571
3	Industrial		33,211		31,781	1,430
4	Street Lighting		12,690		12,668	22
5	Sub-Total		<u>438,838</u>	<u>-</u>	<u>419,594</u>	<u>19,244</u>
6	Surcharges		<u>45,711</u>	<u>45,711</u>		<u>-</u>
7	Distribution Revenue		484,549	45,711	419,594	19,244
8	Generation Revenue		141,244		122,581	18,663
9	Transmission Revenue		<u>119,936</u>		<u>116,414</u>	<u>3,522</u>
10	Sub Total		745,729	45,711	658,589	41,429
11	SP Distribution		458	-	-	458
12	Sales for Resale		<u>660</u>	<u>-</u>	<u>660</u>	<u>-</u>
13	TOTAL Energy Sales		746,847	45,711	659,249	41,887
14	Late Payment, Returned Check		3,629		3,622	7
15	Reconnect Fee		875		1,089	(214)
16	Miscellaneous		613		-	613
17	PJM Office / DL Transmission Dispatch		379		786	(407)
18	Rent / Customer Work / Pole Attachment		8,949		8,699	250
19	Transmission Wholesale		2,714		2,714	-
20	Other Revenue		456		455	1
21	Total Other Revenue		<u>17,615</u>	<u>-</u>	<u>17,365</u>	<u>250</u>
22	TOTAL REVENUE		<u>\$ 764,462</u>	<u>\$ 45,711</u>	<u>\$ 676,614</u>	<u>\$ 42,137</u>

Spread of Adjustment to Commercial & Industrial

Spread of Adjustment to Commercial & Industrial

	Commercial		Industrial		TOTAL
	Forecast	Update	Forecast	Update	
23 Forecast By Category	<u>\$ 156,255</u>		<u>\$ 33,211</u>		<u>\$ 189,466</u>
24 Update by Tariff - Direct to Category		\$ 6,741		\$ 974	\$ 7,715
25 Update by Tariff - Allocated		144,943		30,807	175,750
26 Total		<u>\$ 151,684</u>		<u>\$ 31,781</u>	<u>\$ 183,465</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
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(\$ in Thousands)

Schedule D-5C
Witness: O'Brien
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Revenue Annualization

	[1]	[2]	[3]	[4]	[5]
Line #	Residential	Commercial	Industrial	Street Lighting	Total
Description					
1	\$ 332,541	\$ 197,336	\$ 36,855	\$ 13,350	\$ 580,082
2	95,859	41,081	3,644	660	141,244
3	<u>\$ 236,682</u>	<u>\$ 156,255</u>	<u>\$ 33,211</u>	<u>\$ 12,690</u>	<u>\$ 438,838</u>
(L 1 - L 2)					
4	<u>526,708</u>	<u>54,697</u>	<u>1,099</u>	<u>7,816</u>	<u>590,320</u>
5	<u>\$ 0.449</u>	<u>\$ 2.857</u>	<u>\$ 30.227</u>	<u>\$ 1.624</u>	<u>\$ 0.743</u>
(L 3 / L 4)					
6	<u>527,012</u>	<u>54,764</u>	<u>1,088</u>	<u>7,833</u>	<u>590,697</u>
7	<u>304</u>	<u>67</u>	<u>(10)</u>	<u>17</u>	<u>377</u>
(L 6 - L 4)					
8	<u>\$ 136</u>	<u>\$ 191</u>	<u>\$ (315)</u>	<u>\$ 27</u>	<u>\$ 40</u>
(L 5 * L 7)					

Duquesne Light Company
Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ended April 30, 2015 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Line	Rate Class	Average No. Customers	Distribution Sales (kWh)	POLR Sales (kWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Energy Efficiency (EECDR) Surcharge	Act 129 Smart Meter Surcharge	Consumer Education Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. F - L)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Present Rate Revenue
1	RS	491,704	3,758,709,109	1,347,552,015	\$205,396,666	(\$13,366,785)	\$8,269,160	\$885,067	\$0	\$13,484,153	(\$270,222)	\$214,398,040	\$19,656,238	\$69,265,788	\$303,320,066
2	RH	31,720	393,778,611	171,101,009	\$16,945,089	(\$1,305,126)	\$866,313	\$57,097	\$0	\$1,340,609	(\$22,763)	\$17,881,219	\$1,125,331	\$8,794,421	\$27,800,971
3	RA	3,823	50,500,328	12,101,361	\$1,658,602	(\$188,026)	\$111,101	\$6,881	\$0	\$189,946	(\$2,330)	\$1,776,173	\$176,075	\$621,998	\$2,574,245
4	GS	22,836	90,997,477	54,607,533	\$6,740,912	\$0	\$81,898	\$41,106	\$0	\$0	(\$7,988)	\$6,855,927	\$456,459	\$2,850,095	\$10,162,481
5	GM<25	19,161	593,062,708	219,746,436	\$23,474,520	\$0	\$531,922	\$34,489	\$0	\$0	(\$28,489)	\$24,012,442	\$2,355,043	\$11,466,763	\$37,834,248
6	GM>25	9,550	2,186,414,249	384,366,934	\$56,662,743	\$0	\$1,883,041	\$17,190	\$0	\$0	(\$67,145)	\$58,495,828	\$4,566,645	\$18,739,041	\$81,801,514
7	GMH<25	2,328	46,617,253	20,529,424	\$2,107,119	\$0	\$41,885	\$4,191	\$0	\$0	(\$2,497)	\$2,150,697	\$188,565	\$1,071,467	\$3,410,729
8	GMH>25	1,014	243,199,942	45,692,938	\$6,261,175	\$0	\$215,327	\$1,826	\$0	\$0	(\$7,419)	\$6,470,908	\$458,540	\$2,227,668	\$9,157,116
9	GL	767	3,129,947,794	161,794,856	\$58,309,690	\$0	\$5,474,843	\$1,381	\$0	\$0	(\$75,586)	\$63,710,328	\$749,003	\$6,595,144	\$71,054,475
10	GLH	113	500,817,670	15,740,525	\$8,720,737	\$0	\$710,733	\$203	\$0	\$0	(\$11,177)	\$9,420,497	\$137,678	\$632,709	\$10,190,884
11	L	28	1,350,172,653	0	\$20,429,658	\$0	\$1,482,964	\$50	\$0	\$0	(\$25,967)	\$21,886,706	\$0	\$0	\$21,886,706
12	HVPS	4	1,245,987,518	0	\$758,928	\$0	\$883,067	\$7	\$0	\$0	(\$1,946)	\$1,640,056	\$0	\$0	\$1,640,056
13	AL	3	90,007	90,007	\$919	\$0	\$0	\$5	\$0	\$0	(\$1)	\$923	\$311	\$3,534	\$4,768
14	SE	1	27,297,318	0	\$1,524,202	\$0	\$0	\$0	\$0	\$0	(\$1,806)	\$1,522,396	\$0	\$0	\$1,522,396
15	SM	1,463	28,599,931	2,266,970	\$9,408,612	\$0	\$0	\$0	\$0	\$0	(\$11,149)	\$9,397,463	\$6,190	\$88,782	\$9,492,435
16	SH	27	844,903	844,903	\$111,323	\$0	\$0	\$0	\$0	\$0	(\$132)	\$111,191	\$1,230	\$33,169	\$145,591
17	UMS	5,507	21,253,851	2,118,776	\$1,202,522	\$0	\$0	\$0	\$0	\$0	(\$1,425)	\$1,201,097	\$23,055	\$110,589	\$1,334,741
18	PAL	1,114	2,583,476	2,040,463	\$419,959	\$0	\$0	\$0	\$0	\$0	(\$498)	\$419,461	\$2,860	\$80,101	\$502,423
19	Total	591,163	13,670,874,799	2,440,594,148	\$420,133,376	(\$14,859,937)	\$20,552,252	\$1,049,493	\$0	\$15,014,708	(\$538,539)	\$441,351,353	\$29,903,223	\$122,581,270	\$593,835,846
20	Other Electric Revenue:														
21	Sales for Resale (Acct. 447)				\$0							\$0		\$660,000	\$660,000
22	Late Payment/Returned Check Charges (Acct. 450)				\$3,621,897							\$3,621,897			\$3,621,897
23	Reconnect Fees/PJM Office (Acct. 451)				\$1,088,709							\$1,088,709	\$786,000		\$1,874,709
24	Rent Electric Property (Acct. 454)				\$8,699,062							\$8,699,062			\$8,699,062
25	Other Revenue (Acct. 456)				\$455,685							\$455,685			\$455,685
26	Transmission - EGS (Acct. 456)				\$0							\$0	\$86,510,446		\$86,510,446
27	Transmission - Wholesale (Acct. 456)				\$0							\$0	\$2,713,880		\$2,713,880
28	Subtotal Other Revenue				\$13,865,353	\$0	\$0	\$0	\$0	\$0	\$0	\$13,865,353	\$90,010,326	\$660,000	\$104,535,678
29	Total Operating Revenue				\$433,998,729	(\$14,859,937)	\$20,552,252	\$1,049,493	\$0	\$15,014,708	(\$538,539)	\$455,216,706	\$119,913,549	\$123,241,270	\$698,371,524

Duquesne Light Company
Adjusted Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ended April 30, 2015 at Customer Shopping Levels

A	B	C	D	E	F	G	H
Line	Rate Class	Base Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Adjusted Present Rate Revenue
1	RS	\$205,396,666	(\$270,222)	\$205,126,445	\$19,656,238	\$69,265,788	\$294,048,471
2	RH	\$16,945,089	(\$22,763)	\$16,922,326	\$1,125,331	\$8,794,421	\$26,842,078
3	RA	\$1,658,602	(\$2,330)	\$1,656,271	\$176,075	\$621,998	\$2,454,344
4	GS	\$6,740,912	(\$7,988)	\$6,732,924	\$456,459	\$2,850,095	\$10,039,478
5	GM<25	\$23,474,520	(\$28,489)	\$23,446,031	\$2,355,043	\$11,466,763	\$37,267,837
6	GM>25	\$56,662,743	(\$67,145)	\$56,595,597	\$4,566,645	\$18,739,041	\$79,901,284
7	GMH<25	\$2,107,119	(\$2,497)	\$2,104,622	\$188,565	\$1,071,467	\$3,364,654
8	GMH>25	\$6,261,175	(\$7,419)	\$6,253,756	\$458,540	\$2,227,668	\$8,939,964
9	GL	\$58,309,690	(\$75,586)	\$58,234,104	\$749,003	\$6,595,144	\$65,578,251
10	GLH	\$8,720,737	(\$11,177)	\$8,709,561	\$137,678	\$632,709	\$9,479,948
11	L	\$20,429,658	(\$25,967)	\$20,403,692	\$0	\$0	\$20,403,692
12	HVPS	\$758,928	(\$1,946)	\$756,982	\$0	\$0	\$756,982
13	AL	\$919	(\$1)	\$918	\$311	\$3,534	\$4,762
14	SE	\$1,524,202	(\$1,806)	\$1,522,396	\$0	\$0	\$1,522,396
15	SM	\$9,408,612	(\$11,149)	\$9,397,463	\$6,190	\$88,782	\$9,492,435
16	SH	\$111,323	(\$132)	\$111,191	\$1,230	\$33,169	\$145,591
17	UMS	\$1,202,522	(\$1,425)	\$1,201,097	\$23,055	\$110,589	\$1,334,741
18	PAL	\$419,959	(\$498)	\$419,461	\$2,860	\$80,101	\$502,423
19	Total	\$420,133,376	(\$538,539)	\$419,594,837	\$29,903,223	\$122,581,270	\$572,079,330
20	<u>Other Electric Revenue:</u>						
21	Sales for Resale (Acct. 447)	\$0		\$0		\$660,000	\$660,000
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,621,897		\$3,621,897			\$3,621,897
23	Reconnect Fees/PJM Office (Acct. 451)	\$1,088,709		\$1,088,709	\$786,000		\$1,874,709
24	Rent Electric Property (Acct. 454)	\$8,699,062		\$8,699,062			\$8,699,062
25	Other Revenue (Acct. 456)	\$455,685		\$455,685			\$455,685
26	Revenue Annualization	\$40,150		\$40,150			\$40,150
27	Transmission - EGS (Acct. 456)	\$0		\$0	\$86,510,446		\$86,510,446
28	Transmission - Wholesale (Acct. 456)	\$0		\$0	\$2,713,880		\$2,713,880
29	Subtotal Other Revenue	\$13,905,502	\$0	\$13,905,502	\$90,010,326	\$660,000	\$104,575,828
30	Total Operating Revenue	\$434,038,878	(\$538,539)	\$433,500,339	\$119,913,549	\$123,241,270	\$676,655,158

Duquesne Light Company
Fully Projected Future Test Year at Proposed Distribution Rates
12 Month Period Ended April 30, 2015 at Customer Shopping Levels

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Base Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change	
1	RS	\$253,742,799	\$19,656,238	\$69,265,788	\$342,664,825	\$48,616,354	16.5%	\$48,616,354	23.7%	
2	RH	\$20,955,175	\$1,125,331	\$8,794,421	\$30,874,927	\$4,032,849	15.0%	\$4,032,849	23.8%	
3	RA	\$2,112,470	\$176,075	\$621,998	\$2,910,543	\$456,199	18.6%	\$456,199	27.5%	
4	GS	\$8,568,993	\$456,459	\$2,850,095	\$11,875,547	\$1,836,069	18.3%	\$1,836,069	27.3%	
5	GM<25	\$26,487,318	\$2,355,043	\$11,466,763	\$40,309,124	\$3,041,287	8.2%	\$3,041,287	13.0%	
6	GM>25	\$64,491,499	\$4,566,645	\$18,739,041	\$87,797,186	\$7,895,902	9.9%	\$7,895,902	14.0%	
7	GMH<25	\$2,917,393	\$188,565	\$1,071,467	\$4,177,425	\$812,770	24.2%	\$812,770	38.6%	
8	GMH>25	\$6,648,433	\$458,540	\$2,227,668	\$9,334,641	\$394,678	4.4%	\$394,678	6.3%	
9	GL	\$65,510,843	\$749,003	\$6,595,144	\$72,854,990	\$7,276,739	11.1%	\$7,276,739	12.5%	
10	GLH	\$10,597,098	\$137,678	\$632,709	\$11,367,485	\$1,887,537	19.9%	\$1,887,537	21.7%	
11	L	\$22,491,334	\$0	\$0	\$22,491,334	\$2,087,642	10.2%	\$2,087,642	10.2%	
12	HVPS	\$556,048	\$0	\$0	\$556,048	(\$200,934)	-26.5%	(\$200,934)	-26.5%	
13	AL	\$802	\$311	\$3,534	\$4,646	(\$116)	-2.4%	(\$116)	-12.6%	
14	SE	\$1,239,118	\$0	\$0	\$1,239,118	(\$283,278)	-18.6%	(\$283,278)	-18.6%	
15	SM	\$8,199,125	\$6,190	\$88,782	\$8,294,098	(\$1,198,337)	-12.6%	(\$1,198,337)	-12.8%	
16	SH	\$97,277	\$1,230	\$33,169	\$131,676	(\$13,914)	-9.6%	(\$13,914)	-12.5%	
17	UMS	\$877,401	\$23,055	\$110,589	\$1,011,045	(\$323,696)	-24.3%	(\$323,696)	-27.0%	
18	PAL	\$379,022	\$2,860	\$80,101	\$461,984	(\$40,439)	-8.0%	(\$40,439)	-9.6%	
19	Total	\$495,872,148	\$29,903,223	\$122,581,270	\$648,356,641	\$76,277,311	13.3%	\$76,277,311	18.2%	
20	<u>Other Electric Revenue:</u>									
21	Sales for Resale (Acct. 447)	\$0		\$660,000	\$660,000	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,621,897			\$3,621,897	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$1,088,709	\$786,000		\$1,874,709	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$8,699,062			\$8,699,062	\$0		\$0		
25	Other Revenue (Acct. 456)	\$455,685			\$455,685	\$0		\$0		
26	Revenue Annualization	\$0			\$0	(\$40,150)		(\$40,150)		
27	Transmission - EGS (Acct. 456)	\$0	\$86,510,446		\$86,510,446	\$0		\$0		
28	Transmission - Wholesale (Acct. 456)	\$0	\$2,713,880		\$2,713,880	\$0		\$0		
29	Subtotal Other Revenue	\$13,865,353	\$90,010,326	\$660,000	\$104,535,678	(\$40,150)		(\$40,150)		
30	Total Operating Revenue	\$509,737,501	\$119,913,549	\$123,241,270	\$752,892,320	\$76,237,162	11.3%	\$76,237,162	17.6%	

Duquesne Light Company
Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ended April 30, 2015 Assuming No Customer Shopping (i.e. 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Line	Rate Class	Average No. Customers	Distribution Sales (kWh)	100% POLR Sales (kWh)	Base Distribution Present Rate Revenue	CAP Revenue Credit	Act 129 Energy Efficiency (EECDR) Surcharge	Act 129 Smart Meter Surcharge	Consumer Education Surcharge	Universal Service Charge	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. F - K)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Present Rate Revenue
1	RS	491,704	3,758,709,109	3,758,709,109	\$205,396,666	(\$13,366,785)	\$8,269,160	\$885,067	\$0	\$13,484,153	(\$270,222)	\$214,398,040	\$54,827,396	\$193,193,890	\$462,419,326
2	RH	31,720	393,778,611	393,778,611	\$16,945,089	(\$1,305,126)	\$866,313	\$57,097	\$0	\$1,340,609	(\$22,763)	\$17,881,219	\$2,589,788	\$20,239,827	\$40,710,834
3	RA	3,823	50,500,328	50,500,328	\$1,658,602	(\$188,026)	\$111,101	\$6,881	\$0	\$189,946	(\$2,330)	\$1,776,173	\$734,768	\$2,595,666	\$5,106,607
4	GS	22,836	90,997,477	90,997,477	\$6,740,912	\$0	\$81,898	\$41,106	\$0	\$0	(\$7,988)	\$6,855,927	\$758,709	\$4,749,613	\$12,364,250
5	GM<25	19,161	593,062,708	593,062,708	\$23,474,520	\$0	\$531,922	\$34,489	\$0	\$0	(\$28,489)	\$24,012,442	\$6,454,319	\$30,954,908	\$61,421,670
6	GM>25	9,550	2,186,414,249	2,186,414,249	\$56,662,743	\$0	\$1,883,041	\$17,190	\$0	\$0	(\$67,145)	\$58,495,828	\$25,564,850	\$106,594,254	\$190,654,932
7	GMH<25	2,328	46,617,253	46,617,253	\$2,107,119	\$0	\$41,885	\$4,191	\$0	\$0	(\$2,497)	\$2,150,697	\$372,555	\$2,433,188	\$4,956,440
8	GMH>25	1,014	243,199,942	243,199,942	\$6,261,175	\$0	\$215,327	\$1,826	\$0	\$0	(\$7,419)	\$6,470,908	\$1,696,744	\$11,856,727	\$20,024,379
9	GL	767	3,129,947,794	3,129,947,794	\$58,309,690	\$0	\$5,474,843	\$1,381	\$0	\$0	(\$75,586)	\$63,710,328	\$20,786,134	\$127,584,134	\$212,080,596
10	GLH	113	500,817,670	500,817,670	\$8,720,737	\$0	\$710,733	\$203	\$0	\$0	(\$11,177)	\$9,420,497	\$3,526,248	\$20,130,968	\$33,077,713
11	L	28	1,350,172,653	1,350,172,653	\$20,429,658	\$0	\$1,482,964	\$50	\$0	\$0	(\$25,967)	\$21,886,706	\$8,039,637	\$54,114,857	\$84,041,199
12	HVPS	4	1,245,987,518	1,245,987,518	\$758,928	\$0	\$883,067	\$7	\$0	\$0	(\$1,946)	\$1,640,056	\$3,897,921	\$50,270,836	\$55,808,813
13	AL	3	90,007	90,007	\$919	\$0	\$0	\$5	\$0	\$0	(\$1)	\$923	\$311	\$3,534	\$4,768
14	SE	1	27,297,318	27,297,318	\$1,524,202	\$0	\$0	\$0	\$0	\$0	(\$1,806)	\$1,522,396	\$31,097	\$1,071,638	\$2,625,131
15	SM	1,463	28,599,931	28,599,931	\$9,408,612	\$0	\$0	\$0	\$0	\$0	(\$11,149)	\$9,397,463	\$77,683	\$1,122,776	\$10,597,922
16	SH	27	844,903	844,903	\$111,323	\$0	\$0	\$0	\$0	\$0	(\$132)	\$111,191	\$1,216	\$33,169	\$145,577
17	UMS	5,507	21,253,851	21,253,851	\$1,202,522	\$0	\$0	\$0	\$0	\$0	(\$1,425)	\$1,201,097	\$173,035	\$1,109,345	\$2,483,476
18	PAL	1,114	2,583,476	2,583,476	\$419,959	\$0	\$0	\$0	\$0	\$0	(\$498)	\$419,461	\$3,589	\$101,349	\$524,399
19	Total	591,163	13,670,874,799	13,670,874,799	\$420,133,376	(\$14,859,937)	\$20,552,252	\$1,049,493	\$0	\$15,014,708	(\$538,539)	\$441,351,353	\$129,535,999	\$628,160,678	\$1,199,048,030
20	Other Electric Revenue:														
21	Sales for Resale (Acct. 447)				\$0							\$0		\$660,000	\$660,000
22	Late Payment/Returned Check Charges (Acct. 450)				\$3,621,897							\$3,621,897			\$3,621,897
23	Reconnect Fees/PJM Office (Acct. 451)				\$1,088,709							\$1,088,709	\$786,000		\$1,874,709
24	Rent Electric Property (Acct. 454)				\$8,699,062							\$8,699,062			\$8,699,062
25	Other Revenue (Acct. 456)				\$455,685							\$455,685			\$455,685
26	Transmission - EGS (Acct. 456)				\$0							\$0	\$0		\$0
27	Transmission - Wholesale (Acct. 456)				\$0							\$0	\$2,713,880		\$2,713,880
28	Subtotal Other Revenue				\$13,865,353	\$0	\$0	\$0	\$0	\$0	\$0	\$13,865,353	\$3,499,880	\$660,000	\$18,025,233
29	Total Operating Revenue				\$433,998,729	(\$14,859,937)	\$20,552,252	\$1,049,493	\$0		(\$538,539)	\$455,216,706	\$133,035,879	\$628,820,678	\$1,217,073,262

Duquesne Light Company
Adjusted Fully Projected Future Test Year Revenue at Present Rates
12 Month Period Ended April 30, 2015 Assuming No Customer Shopping (i.e. 100% Default Service Load)

A	B	C	D	E	F	G	H
Line	Rate Class	Base Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Distribution (Sum Col. C - D)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Adjusted Present Rate Revenue
1	RS	\$205,396,666	(\$270,222)	\$205,126,445	\$54,827,396	\$193,193,890	\$453,147,730
2	RH	\$16,945,089	(\$22,763)	\$16,922,326	\$2,589,788	\$20,239,827	\$39,751,941
3	RA	\$1,658,602	(\$2,330)	\$1,656,271	\$734,768	\$2,595,666	\$4,986,706
4	GS	\$6,740,912	(\$7,988)	\$6,732,924	\$758,709	\$4,749,613	\$12,241,246
5	GM<25	\$23,474,520	(\$28,489)	\$23,446,031	\$6,454,319	\$30,954,908	\$60,855,259
6	GM>25	\$56,662,743	(\$67,145)	\$56,595,597	\$25,564,850	\$106,594,254	\$188,754,701
7	GMH<25	\$2,107,119	(\$2,497)	\$2,104,622	\$372,555	\$2,433,188	\$4,910,365
8	GMH>25	\$6,261,175	(\$7,419)	\$6,253,756	\$1,696,744	\$11,856,727	\$19,807,226
9	GL	\$58,309,690	(\$75,586)	\$58,234,104	\$20,786,134	\$127,584,134	\$206,604,372
10	GLH	\$8,720,737	(\$11,177)	\$8,709,561	\$3,526,248	\$20,130,968	\$32,366,776
11	L	\$20,429,658	(\$25,967)	\$20,403,692	\$8,039,637	\$54,114,857	\$82,558,185
12	HVPS	\$758,928	(\$1,946)	\$756,982	\$3,897,921	\$50,270,836	\$54,925,739
13	AL	\$919	(\$1)	\$918	\$311	\$3,534	\$4,762
14	SE	\$1,524,202	(\$1,806)	\$1,522,396	\$31,097	\$1,071,638	\$2,625,131
15	SM	\$9,408,612	(\$11,149)	\$9,397,463	\$77,683	\$1,122,776	\$10,597,922
16	SH	\$111,323	(\$132)	\$111,191	\$1,216	\$33,169	\$145,577
17	UMS	\$1,202,522	(\$1,425)	\$1,201,097	\$173,035	\$1,109,345	\$2,483,476
18	PAL	\$419,959	(\$498)	\$419,461	\$3,589	\$101,349	\$524,399
19	Total	\$420,133,376	(\$538,539)	\$419,594,837	\$129,535,999	\$628,160,678	\$1,177,291,514
20	Other Electric Revenue:						
21	Sales for Resale (Acct. 447)	\$0		\$0		\$660,000	\$660,000
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,621,897		\$3,621,897			\$3,621,897
23	Reconnect Fees/PJM Office (Acct. 451)	\$1,088,709		\$1,088,709	\$786,000		\$1,874,709
24	Rent Electric Property (Acct. 454)	\$8,699,062		\$8,699,062			\$8,699,062
25	Other Revenue (Acct. 456)	\$455,685		\$455,685			\$455,685
26	Revenue Annualization	\$40,150		\$40,150			\$40,150
27	Transmission - EGS (Acct. 456)	\$0		\$0	\$0		\$0
28	Transmission - Wholesale (Acct. 456)	\$0		\$0	\$2,713,880		\$2,713,880
29	Subtotal Other Revenue	\$13,905,502	\$0	\$13,905,502	\$3,499,880	\$660,000	\$18,065,382
30	Total Operating Revenue	\$434,038,878	(\$538,539)	\$433,500,339	\$133,035,879	\$628,820,678	\$1,195,356,896

Duquesne Light Company
Fully Projected Future Test Year at Proposed Distribution Rates
12 Month Period Ended April 30, 2015 Assuming No Customer Shopping (i.e. 100% Default Service Load)

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	Base Distribution Revenue at Proposed Rates	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Proposed Rate Revenue (Sum Col. C - E)	Total Revenue Change	Total Percent Change	Distribution Revenue Change	Distribution Percent Change	
1	RS	\$253,742,799	\$54,827,396	\$193,193,890	\$501,764,084	\$48,616,354	10.7%	\$48,616,354	23.7%	
2	RH	\$20,955,175	\$2,589,788	\$20,239,827	\$43,784,790	\$4,032,849	10.1%	\$4,032,849	23.8%	
3	RA	\$2,112,470	\$734,768	\$2,595,666	\$5,442,905	\$456,199	9.1%	\$456,199	27.5%	
4	GS	\$8,568,993	\$758,709	\$4,749,613	\$14,077,315	\$1,836,069	15.0%	\$1,836,069	27.3%	
5	GM<25	\$26,487,318	\$6,454,319	\$30,954,908	\$63,896,546	\$3,041,287	5.0%	\$3,041,287	13.0%	
6	GM>25	\$64,491,499	\$25,564,850	\$106,594,254	\$196,650,603	\$7,895,902	4.2%	\$7,895,902	14.0%	
7	GMH<25	\$2,917,393	\$372,555	\$2,433,188	\$5,723,135	\$812,770	16.6%	\$812,770	38.6%	
8	GMH>25	\$6,648,433	\$1,696,744	\$11,856,727	\$20,201,904	\$394,678	2.0%	\$394,678	6.3%	
9	GL	\$65,510,843	\$20,786,134	\$127,584,134	\$213,881,111	\$7,276,739	3.5%	\$7,276,739	12.5%	
10	GLH	\$10,597,098	\$3,526,248	\$20,130,968	\$34,254,313	\$1,887,537	5.8%	\$1,887,537	21.7%	
11	L	\$22,491,334	\$8,039,637	\$54,114,857	\$84,645,827	\$2,087,642	2.5%	\$2,087,642	10.2%	
12	HVPS	\$556,048	\$3,897,921	\$50,270,836	\$54,724,805	(\$200,934)	-0.4%	(\$200,934)	-26.5%	
13	AL	\$802	\$311	\$3,534	\$4,646	(\$116)	-2.4%	(\$116)	-12.6%	
14	SE	\$1,239,118	\$31,097	\$1,071,638	\$2,341,853	(\$283,278)	-10.8%	(\$283,278)	-18.6%	
15	SM	\$8,199,125	\$77,683	\$1,122,776	\$9,399,585	(\$1,198,337)	-11.3%	(\$1,198,337)	-12.8%	
16	SH	\$97,277	\$1,216	\$33,169	\$131,662	(\$13,914)	-9.6%	(\$13,914)	-12.5%	
17	UMS	\$877,401	\$173,035	\$1,109,345	\$2,159,780	(\$323,696)	-13.0%	(\$323,696)	-27.0%	
18	PAL	\$379,022	\$3,589	\$101,349	\$483,960	(\$40,439)	-7.7%	(\$40,439)	-9.6%	
19	Total	\$495,872,148	\$129,535,999	\$628,160,678	\$1,253,568,825	\$76,277,311	6.5%	\$76,277,311	18.2%	
20	<u>Other Electric Revenue:</u>									
21	Sales for Resale (Acct. 447)	\$0		\$660,000	\$660,000	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,621,897	\$0		\$3,621,897	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$1,088,709	\$786,000		\$1,874,709	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$8,699,062	\$0		\$8,699,062	\$0		\$0		
25	Other Revenue (Acct. 456)	\$455,685	\$0		\$455,685	\$0		\$0		
26	Revenue Annualization	\$0			\$0	(\$40,150)		(\$40,150)		
27	Transmission - EGS (Acct. 456)	\$0	\$0		\$0	\$0		\$0		
28	Transmission - Wholesale (Acct. 456)	\$0	\$2,713,880		\$2,713,880	\$0		\$0		
29	Subtotal Other Revenue	\$13,865,353	\$3,499,880	\$660,000	\$18,025,233	(\$40,150)		(\$40,150)		
30	Total Operating Revenue	\$509,737,501	\$133,035,879	\$628,820,678	\$1,271,594,058	\$76,237,162	6.4%	\$76,237,162	17.6%	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule D-6
Witness: O'Brien
Page 1 of 2

Remove Surcharge Revenue Related Expenses

Line #	Description	[1] Reference Or Account Number	[2] Consumer Education	[3] Universal Service	[4] Smart Meter	[5] EECDR Surcharge	[6]	[7]	[8] Total Cost Element Update Adjustment Sum [2] to [7]
<u>COST ELEMENT</u>									
1	Straight-Time Labor	10	\$ -	\$ -	\$ 83	\$ 461			\$ 544
2	Incentive Compensation	15	-	-	-	14			14
3	Materials Purchased	23	-	1	-	32			33
4	Employee Expenses	51	-	1	-	11			12
5	Surcharge Revenue Offset	53	1,554	5,669	4,023	21,555			32,801
6	Hardware/Software Maintenance	58	-	-	3,090	-			3,090
7	Professional Services	59	1,555	2,762	960	21,184			26,461
8	Uncollectible Accounts	65	-	2,924	-	-			2,924
9	Business Meals	76	-	2	-	2			4
10	TOTAL	Sum L 1 to L 8	3,109	11,359	8,156	43,259	-	-	65,883
11	Deferred Costs	66	(1,555)	(5,690)	(4,133)	(21,704)	-	-	(33,082)
12	Surcharge Expense Total	L 9 + L 10	<u>\$ 1,554</u>	<u>\$ 5,669</u>	<u>\$ 4,023</u>	<u>\$ 21,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,801</u>
13	Surcharge Revenue Offset (Excludes Gross Receipts Taxes)	53	1,554	5,669	4,023	21,555			\$ 32,801
14	Revenue Charged to Capital Accounts		-	-	9,317	-			9,317
15	Total Revenue Related net of GRT	To D-1, S-5, pg 3	<u>\$ 1,554</u>	<u>\$ 5,669</u>	<u>\$ 13,340</u>	<u>\$ 21,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,118</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule D-6
Witness: O'Brien
Page 2 of 2

Update Purchased Energy Expenses

Line #	Description	[1] Rate	[2] Forecast	[3] Revenue Update	[4] Adjustment
1	Generation Revenue		\$ 141,244	\$ 122,918	
2	Gross Receipts Tax	5.90%	8,333	7,252	
3	Revenue To Generation Expense		132,911	115,666	
4	Sales For Resale		660	660	
5	Generation Expense		<u>\$ 133,571</u>	<u>\$ 116,326</u>	
6	Adjustment for Generation Revenue				<u>\$ 17,245</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

SCHEDULE **D-7**
Witness: **O'Brien**
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ADJUSTMENT---SALARY & WAGES

Adjustment # 7

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
Account Number	Forecast FPPTY 4/30/15	Redistribute General Categories	Payroll As Distributed	Total Pro Forma Payroll	Adjustment		
OPERATIONS							
1	Production	500-509	\$ -		\$ -	\$ -	\$ -
2	Generation	546-550	-		-	-	-
3	Transmission	560-567	3,488		3,488	76	3,564
4	Distribution	580-589	10,378		10,378	226	10,604
5	Customer Accounts	901-905	11,246		11,246	245	11,491
6	Customer service and information	907-910	148		148	3	151
7	Sales	911-916	-		-	-	-
8	Administration and general	920-931	19,050		19,050	414	19,464
9	Total Operations	Sum L 1 to L 8	<u>44,310</u>	<u>-</u>	<u>44,310</u>	<u>964</u>	<u>45,274</u>
MAINTENANCE							
10	Production	510-514	-		-	-	-
11	Generation	551-557	-		-	-	-
12	Transmission	568-573	2,104		2,104	46	2,150
13	Distribution	590-598	12,188		12,188	265	12,453
14	Administration and general	935	6,770		6,770	147	6,917
15	Total Maintenance	Sum L 10 to L 14	<u>21,062</u>	<u>-</u>	<u>21,062</u>	<u>458</u>	<u>21,520</u>
16	Total Direct Payroll	L 9 + L 15	65,372	-	65,372	<u>\$ 1,422</u>	<u>\$ 66,794</u>
17	Percent Increase	L 16, C 5 / C 4					<u>2.175%</u>
OTHER							
18	Construction	107			-		
19	Plant removal	108	-		-		
20	Stores Accounts	163	-		-		
21	Accrued Utility Revenue	173	-		-		
22	Misc. Current & Accrued Assets	174	-		-		
23	Deferred Debits	186	-		-		
24	Misc Current & Accrued Liabilities	242	-		-		
25	Donations	426	-		-		
26	Total To "Clearing"				<u>-</u>		
27	TOTAL PAYROLL	Sum L 16 to L 26	<u>\$ 65,372</u>	<u>\$ -</u>	<u>\$ 65,372</u>	<u>2.175%</u>	<u>\$ 66,794</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

SCHEDULE **D-7**
Witness: **O'Brien**
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ADJUSTMENT---SALARY & WAGES
Adjustment # 7

Line #	Description	[1] Reference Or Function	[2] Union	[3] Non-Union	[4] Annualized Amounts	[5] Amount	[6] Amount	[7] Pro Forma Total Payroll
1	Budget O&M Base PR Expense for FPFTY	52 / 48	\$ 30,461	\$ 28,117	\$ 58,578			
2	Budget O&M Overtime PR Expense for FPFTY	80 / 20	5,435	1,359	6,794			
3	Total O&M Budget PR Expense	L 1 + L 2	<u>35,896</u>	<u>29,476</u>	<u>65,372</u>			
4	Pro Forma Rate Increase 10/1/14		3.00%					
5	Pro Forma Rate Increase 1/1/15			4.00%				
6	Number of Months for Annualization		<u>6</u>	<u>9</u>				
7	Pro Forma During FPFTY	L3/12*(L4 or 5)*L6	\$ 538	\$ 884	1,422			
8	Pro Forma Rate Increase 10/1/15		0.00%					
9	Number of Months		<u>0</u>					
10	Annualization Adjustment	(L3+L7)/12*L8*L12	<u>\$ -</u>		-			
11	Total Pro Forma - Existing Employees	[4] L 3 + L 7 + L 10					\$ 66,794	
<u>Pro Forma For New Employees</u>								
12	Changes to Employee Numbers		-					
13	Changes to Employee Numbers			-				
14	Total New Employees - On Company List	L 12 + L 13				\$ -		
15	Increase for Overtime	L 2 / L 1 * L 12	<u>-</u>			<u>-</u>		
16	Sub-Total -- Total Pay at Present Rates	Sum L 12 to L 15	-	-		-		
17	Increase for Pay Rates	L 4 or L 5 * L 16	<u>-</u>	<u>-</u>		-		
18	Pro Forma Increase for Change in Employees	L 16 + L 17	-	-			<u>-</u>	
19	Total Pro Forma Payroll	L 11 + L 18	<u>\$ 538</u>	<u>\$ 884</u>			\$ 66,794	
20	Total O&M Budget PR Expense	[3] L 3					<u>65,372</u>	
21	Payroll Increase	[6] L 19 - L 20						<u>\$ 1,422</u>
22	Percent Increase	L 21 / L 20						<u>2.175%</u>

Duquesne Light Company
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(\$ in Thousands)

SCHEDULE D-8
Witness: O'Brien
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ADJUSTMENT---RATE CASE EXPENSE
Adjustment # 8

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4] Sub-Total	[5] Total
<u>RATE CASE FOR NORMALIZATION</u>						
<u>EXPENDITURES TO 3-31-13</u>						
1	Expended in 2012		\$ 50			
2	Expended in 2013 to Mar 31		100			
3	Total Recorded at 3-31-13	L 1 + L 2		150		
<u>EXPENDITURES DURING FTY Ended 3-31-14</u>						
4	Estimated Expenditures for FPFTY		2,050			
5	Sub-Total	Line 4		2,050		
<u>TOTAL EXPENDITURES FOR RATE FILING</u>						
6	Total Rate Case	L 3 + L 5			<u>\$ 2,200</u>	
7	Normalization Period [A]	Years	<u>3</u>			
8	Normalization Expense per Year	L 6 / L 7				\$ 733
<u>NORMALIZATION OF POLR VI COSTS</u>						
9	Costs incurred through May 2013			1,937		
10	Costs to Complete			200		
11	Total POLR CCOSTS	L 9 + L 10			<u>\$ 2,137</u>	
12	Normalization Period [B]	Years	<u>2</u>			
13	Normalization Expense per Year	L 11 / L 12				1,069
14	Normalization Expense per Year	L 8 + L 13				1,802
15	Expense included in FPFTY Forecast amounts					64
16	Normalization Adjustment	L 14 + L 15				<u>\$ 1,738</u>
[A]	Time between rate cases - Next Case planned for July 2016 with rates effective 5-1-17					
[B]	Time between between POLR Rate Setting Proceedings is two years					

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SCHEDULE D-9
Witness: O'Brien
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ADJUSTMENT---EMPLOYEE BENEFITS AND PENSION
Adjustment # 9

Line #	Description	[1] Reference	[2] Pension Contribution Payments To Capital	[3] Pension Contribution Payments To Expense	[4] Amount	[5] Total
<u>PENSION COSTS</u>						
1	Contribution - Year Ended 12/31/14		\$ 32,600			
2						
3	Contribution - Year Ended 12/31/15		38,000			
4						
5	Contribution - Year Ended 12/31/16		41,000			
6	Total	L 1 to L 5	<u>\$ 111,600</u>			
7	Number of Years for FTY Average	<u>3</u>				
8	Average for FTY		<u>\$ 37,200</u>			
9	Pension Capitalization / Expense Factor			50.0%	<u>50.0%</u>	
10	Pension Payment To Be Capitalized	L 6 * L 9		\$ 18,600		
11	Pension Payment To Be Expensed	L 8 * L 9			\$ 18,600	
12	FAS 87 Pension in Capital Additions			9,300		
13	FAS 87 Pension Expense in FTY				<u>24,200</u>	
14	Pension Adjustment to Plant	L 10 - L 12		<u>\$ 9,300</u>		
15	Pro Forma Pension Adjustment	L 11 - L 13				<u>\$ (5,600)</u>

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SCHEDULE D-10
Witness: O'Brien
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ADJUSTMENT---UNCOLLECTIBLE ACCOUNTS
Adjustment # 10

Line #	Description	[1] Reference	[2] Non-CAP Net Write-Offs	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
1	2008		\$ 8,521	\$ 884,697	0.96%	
2	2009		\$ 9,425	\$ 825,227	1.14%	
3	2010		\$ 6,534	\$ 877,355	0.74%	
4	2011		\$ 6,621	\$ 846,057	0.78%	
5	2012		\$ 5,869	\$ 771,250	0.76%	
6	Five Year Average Sum (L 1 to L 5) / 5	5	\$ 7,394	\$ 840,917		0.880%

Increase in Uncollectibles resulting from Increase in Delinquent Accounts

7	Annual Normalization Amount		\$ 1,500
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Line #	Description	Reference	Pro Forma Revenue	Percent Net Write-Offs	Total
8	Pro Forma Revenue		\$ 658,629		
9	Pro Forma Rate			0.880%	
10	Pro Forma Net Write-Off Expense	L 8 * L 9			5,796
11	Total Pro Forma Write Off	L 7 + L 10			7,296
12	Uncollectible Expense in Forecast				8,240
13	Pro Forma Adjustment	L 11 + L 12			(944)

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SCHEDULE D-11
Witness: O'Brien
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ADJUSTMENT---AMORTIZE OTHER INVESTMENT TECHNOLOGY COSTS
Adjustment # 11

Line #	Description	[1] Reference	[2] Amount	[3] Sub-Total	[4] Total
1	Costs Incurred in HTY		\$ 1,186		
2	Costs Incurred and Projected for FTY		3,333		
3	Costs incurred in April 2014		311		
4	Costs Projected for the FPFTY - Excluding Internal Resources		9,155		
5	TOTAL	Sum L 1 to L 4		\$ 13,985	
6	Amortization Period	in years		3	
7	Pro Forma FPFTY Expense	L 4 / L 5			\$ 4,662
8	Expense in FPFTY Forecast Expense				9,155
9	Adjustment To Reduce FPFTY Expense	L 7 - L 8			<u>\$ (4,493)</u>

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Schedule D-16
Witness: Simpson/O'Brien
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Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2] Recorded 2012	[3] Forecast Amounts FPFTY	[4] Pro Forma Adjustments	[5] Pro Forma Tax Expense FPFTY
1	PURTA Taxes	408.1	\$ 1,165	\$ 1,132	\$ -	\$ 1,132
2	Capital Stock		1,513	556		556
3	Miscellaneous		(1,600)	315	(26)	289
4	Social Security	408.3	7,899	4,411	125	4,536
5	FUTA	408.2	56	38	1	39
6	SUTA	408.4	463	364	10	374
7	Gross Receipts		49,634	40,215	(2,638)	37,577
8	Real Estate Taxes		423	915		915
9	City of Pittsburgh Payroll Tax		636	315	9	324
10	Total	L 1 to L 9	<u>\$ 60,189</u>	<u>\$ 48,261</u>	<u>\$ (2,519)</u>	<u>\$ 45,742</u>

GROSS RECEIPT TAX PRO FORMA AT PRESENT RATES

11	Revenue From Sales to Customers			\$ 659,289		
12	Uncollectibles			(5,796)		
13	Customer Assistance Revenue Reduction			(16,554)		
14	Rider 5 Surcharge			(38)		
15	Net Taxable	L 11 to L 14		636,901		
16	Tax Rate			5.90%		
17	Gross Receipts Taxes at Present Rates	L 15 * L 16		37,577		
18	Budget Amount			40,241		
19	Adjustment	L 17 - L 18		<u>\$ (2,664)</u>		

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(\$ in Thousands)

Schedule
Witness: **D-16**
Page 2 of 2 **O'Brien**

Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2]	[3] FPFTY	[4] S&W Adjustment	[5] Increase in Payroll Taxes
1	Total Payroll Charged to Expense			<u>\$ 50,200</u>	<u>\$ 1,422</u>	
2	FICA Expense			<u>\$ 4,411</u>		
3	FICA Expense - Percent	L 2 / L 1		<u>8.79%</u>	<u>8.79%</u>	
4	Pro Forma FICA Expense on Pro Forma S&W	[4] L 1 * L 3				\$ 125
5	FUTA Expense			<u>\$ 38</u>		
6	FUTA Expense - Percent	L 5 / L 1		<u>0.08%</u>	<u>0.08%</u>	
7	Pro Forma FUTA Expense on Pro Forma S&W	[4] L 1 * L 6				1
8	SUTA Expense			<u>\$ 364</u>		
9	SUTA Expense - Percent	L 8 / L 1		<u>0.73%</u>	<u>0.73%</u>	
10	Pro Forma SUTA Expense on Pro Forma S&W	[4] L 1 * L 9				10
11	City of Pittsburgh Payroll Tax Expense			<u>\$ 315</u>		
12	SUI Expense - Percent	L 11 / L 1		<u>0.63%</u>	<u>0.63%</u>	
13	Pro Forma SUI Expense on Pro Forma S&W	[4] L 1 * L 12				9
14	Pro Forma Adjustment	L 4 to L 13				<u>\$ 145</u>

Duquesne Light Company
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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	Current Depreciation Rate	Depreciation Expense for Month of						Depreciation Expense for Month of						Total Sum [3] to [14]	Annualized [B]		
				[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]			[13]	[14]
				May-14 [A]	Jun-14 [A]	Jul-14 [A]	Aug-14 [A]	Sep-14 [A]	Oct-14 [A]	Nov-14 [A]	Dec-14 [A]	Jan-15 [A]	Feb-15 [A]	Mar-15 [A]	Apr-15 [A]				
INTANGIBLE PLANT																			
1	Organization	301		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2	Franchise & Consent	302		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Miscellaneous Intangible Plant	303		1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	988	988	988	988	988	12,537	11,857	
4	TOTAL INTANGIBLE	Sum L 1 to L 3		1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	988	988	988	988	988	12,537	11,857	
PRODUCTION PLANT																			
5	Land and land rights	310		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Structures, Improvements	311		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Misc. Power Plan equipment	316		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
STORAGE PLANT																			
9	Land and land rights	340		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Structures, Improvements	341		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Misc Power Plant Equipment	346		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	STORAGE EQUIPMENT	Sum L 9 to L 11		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSMISSION PLANT																			
14	Land and land rights	350		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Structures, Improvements	352		49	48	49	49	49	49	48	48	48	48	48	48	48	581	576	
16	Station Equipment	353		988	991	994	997	1,000	1,003	1,006	1,009	1,012	1,015	1,017	1,020	1,023	12,052	12,240	
17	Towers and Fixtures	354		108	109	109	109	110	110	110	111	111	112	112	113	113	1,324	1,356	
18	Poles and Fixtures	355		74	74	74	74	74	74	75	75	75	75	75	75	75	894	900	
19	Overhead Conductors & Devices	356		133	133	133	134	134	135	136	136	137	137	138	139	139	1,625	1,668	
20	Underground Conduit	357		104	104	104	104	104	104	104	104	104	104	104	104	104	1,248	1,248	
21	Underground Conductors & Devices	358		150	150	150	150	150	150	150	150	150	150	151	150	150	1,801	1,800	
22	Road and Trails	359		3	3	3	3	3	3	3	3	3	3	3	3	3	36	36	
23	Asset Retirement Costs	359.1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Other Transmission Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24		1,609	1,612	1,616	1,620	1,624	1,628	1,632	1,636	1,640	1,644	1,648	1,652	1,656	19,561	19,824	
DISTRIBUTION PLANT																			
26	Land and land rights	360		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Structures, Improvements	361		120	120	121	120	120	121	120	120	121	121	121	121	121	1,446	1,452	
28	Station Equipment	362		876	876	876	876	877	877	878	880	882	882	883	883	883	10,546	10,596	
29	Storage Battery Equipment	363		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Poles, Towers and Fixtures	364		713	717	719	721	723	724	726	729	732	735	738	741	741	8,718	8,892	
31	Overhead Conductors and Devices	365		868	871	874	875	877	879	881	886	891	893	895	897	897	10,587	10,764	
32	Underground Conduit	366		186	187	188	188	189	190	197	204	205	205	206	206	206	2,351	2,472	
33	Underground Conductors and Devices	367		575	575	576	577	578	579	581	584	585	586	586	587	586	6,969	7,044	
34	Line Transformers	368		898	904	909	913	916	920	924	928	933	937	941	945	945	11,340	11,340	
35	Services	369		136	136	136	137	137	137	137	138	138	139	139	139	139	1,649	1,668	
36	Meters	370		526	526	526	527	527	527	528	528	528	528	528	528	529	6,328	6,348	
37	Meter Communications Equipment	370.1		16	16	16	16	16	16	16	16	16	16	16	17	17	193	204	
38	Leased Property On Customers Premises	372		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Street Lighting and Signaling Systems	373		80	80	80	80	80	80	80	80	80	80	80	80	80	960	960	
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39		4,994	5,008	5,021	5,030	5,040	5,050	5,068	5,093	5,111	5,122	5,133	5,145	5,145	60,815	61,740	
GENERAL PLANT																			
41	Land and land rights	389		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	Structures, Improvements	390		314	316	317	318	319	321	322	323	324	326	327	328	328	3,855	3,936	
43	Leasehold Improvements	391		36	37	36	37	37	36	36	37	36	37	37	36	36	438	432	
44	Office furniture	391.1		10	10	10	11	11	10	10	11	10	10	10	10	10	123	120	
45	Office furniture - Combined for FTY	391.1		35	35	35	34	35	35	35	34	35	35	35	35	35	418	420	
46	Office equipment	391.2		72	72	72	73	73	73	74	60	46	46	46	47	47	754	564	
47	Office equipment - Combined for FTY	391.2		63	62	63	62	62	63	62	63	62	63	62	63	62	750	756	
48	Transportation equipment	392		364	367	358	361	364	367	370	372	374	377	378	382	382	4,434	4,584	
49	Store equipment	393		7	7	7	7	7	7	7	6	7	7	6	7	7	81	84	
50	Store equipment - Combined for FTY	393		5	5	5	4	5	5	5	5	4	5	5	5	5	58	60	
51	Tools, shop and garage equipment	394		50	50	51	50	51	50	51	50	50	50	50	50	50	603	600	
52	Tools, shop and garage equipment - Combined	394		28	28	27	28	28	28	28	28	28	28	27	28	28	334	336	
53	Laboratory equipment	395		14	14	14	14	14	14	14	13	12	12	12	12	12	159	144	
54	Laboratory equipment - Combined for FTY	395		18	19	18	19	18	18	18	18	18	18	18	18	18	218	216	
55	Power operated equipment	396		9	9	10	9	9	10	9	9	10	9	9	10	10	112	120	
56	Electric communications equipment	397		348	349	351	353	354	356	358	359	360	362	364	365	365	4,279	4,380	
57	Electric communications equipment - Combined	397		144	144	144	144	144	143	144	143	144	144	143	144	144	1,725	1,728	
58	Miscellaneous equipment	398		1	2	2	2	2	2	1	2	2	1	2	1	2	12	12	
59	Miscellaneous equipment - Combined for FTY	398		1	2	2	2	2	2	1	2	2	1	2	1	2	17	24	
60	TOTAL GENERAL	Sum L 41 to L 59		1,519	1,528	1,521	1,528	1,533	1,540	1,545	1,534	1,524	1,530	1,533	1,543	1,543	18,378	18,516	
61	SUB-TOTAL	(L 4 + L 13 + L 25 L 40 + L 60)		9,195	9,221	9,231	9,251	9,270	9,291	9,318	9,336	9,263	9,284	9,302	9,328	9,328	111,291	111,937	
62	Closed Plant Not Classified	106		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	TOTAL PLANT IN SERVICE	L 61 + L 62		\$ 9,195	\$ 9,221	\$ 9,231	\$ 9,251	\$ 9,270	\$ 9,291	\$ 9,318	\$ 9,336	\$ 9,263	\$ 9,284	\$ 9,302	\$ 9,328	\$ 9,328	\$ 111,291	\$ 111,937	

[A] Average Monthly Plant Balance From Section 2, Schedule 2 Times Depreciation Rate in Column [2]

[B] Plant Balance at 4-30-15 Times Depreciation Rate in Column [2]

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(\$ in Thousands)

Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	Current Depreciation Rate	Amortization Expense for Month of								Amortization Expense for Month of						Total	Annualized		
				[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]			[15]	[16]
				May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15						
INTANGIBLE PLANT																					
1	Organization	301		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2	Franchise & Consent	302		-	-	-	-	-	-	-	-	-	-	-	-	-					
3	Miscellaneous Intangible Plant	303	0.1206	-	-	-	-	-	-	-	-	-	-	-	-	-					
4	TOTAL INTANGIBLE	Sum L 1 to L 3		-	-	-	-	-	-	-	-	-	-	-	-	-					
PRODUCTION PLANT																					
5	Land and land rights	310		-	-	-	-	-	-	-	-	-	-	-	-	-					
6	Structures, Improvements	311		-	-	-	-	-	-	-	-	-	-	-	-	-					
7	Misc. Power Plan equipment	316		-	-	-	-	-	-	-	-	-	-	-	-	-					
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7		-	-	-	-	-	-	-	-	-	-	-	-	-					
STORAGE PLANT																					
9	Land and land rights	340		-	-	-	-	-	-	-	-	-	-	-	-	-					
10	Structures, Improvements	341		-	-	-	-	-	-	-	-	-	-	-	-	-					
11	Misc Power Plant Equipment	346		-	-	-	-	-	-	-	-	-	-	-	-	-					
12	STORAGE EQUIPMENT	Sum L 9 to L 11		-	-	-	-	-	-	-	-	-	-	-	-	-					
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)		-	-	-	-	-	-	-	-	-	-	-	-	-					
TRANSMISSION PLANT																					
14	Land and land rights	350		-	-	-	-	-	-	-	-	-	-	-	-	-					
15	Structures, Improvements	352	0.0327	1	-	1	-	1	-	1	-	1	-	1	-	6					
16	Station Equipment	353	0.0306	94	94	94	94	94	94	94	94	98	98	98	98	1,144					
17	Towers and Fixtures	354	0.0222	45	45	45	45	45	45	45	44	57	57	57	56	586					
18	Poles and Fixtures	355	0.0213	17	17	17	17	17	17	17	17	7	8	7	8	166					
19	Overhead Conductors & Devices	356	0.0187	67	67	67	67	67	67	67	68	71	71	71	71	821					
20	Underground Conduit	357	0.0187	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(48)					
21	Underground Conductors & Devices	358	0.0169	(20)	(19)	(20)	(19)	(20)	(20)	(19)	(20)	(19)	(20)	(19)	(20)	(235)					
22	Road and Trails	359	0.0312	-	-	-	-	-	-	-	-	-	-	-	-	-					
23	Asset Retirement Costs	359.1		-	-	-	-	-	-	-	-	-	-	-	-	-					
24	Other Transmission Plant			-	-	-	-	-	-	-	-	-	-	-	-	-					
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24		200	200	200	200	200	199	201	199	211	210	211	209	2,440					
DISTRIBUTION PLANT																					
26	Land and land rights	360	0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-					
27	Structures, Improvements	361	0.02470	10	10	10	10	10	10	10	11	10	10	11	11	123					
28	Station Equipment	362	0.02440	93	93	93	93	93	93	93	93	103	103	103	102	1,155					
29	Storage Battery Equipment	363		-	-	-	-	-	-	-	-	-	-	-	-	-					
30	Poles, Towers and Fixtures	364	0.02150	209	209	209	209	209	209	209	209	213	214	214	214	2,527					
31	Overhead Conductors and Devices	365	0.02300	22	23	22	22	22	22	22	23	-	-	-	-	178					
32	Underground Conduit	366	0.01870	4	4	4	4	4	4	4	4	10	10	10	10	72					
33	Underground Conductors and Devices	367	0.02220	36	36	36	36	36	36	36	36	9	9	9	9	325					
34	Line Transformers	368	0.03074	80	80	80	80	80	80	80	80	73	73	73	73	932					
35	Services	369	0.01690	164	165	164	164	164	164	165	164	194	194	194	194	2,090					
36	Meters	370	0.03090	2	2	3	3	2	3	2	3	3	3	2	3	31					
37	Meter Communications Equipment	370.1	0.00220	-	-	-	-	-	-	-	-	-	-	-	-	-					
38	Leased Property On Customers Premises	372		-	-	-	-	-	-	-	-	-	-	-	-	-					
39	Street Lighting and Signaling Systems	373	0.02970	8	8	8	8	7	8	7	8	7	7	7	7	90					
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39		628	630	629	629	627	629	628	631	622	623	623	624	7,523					
GENERAL PLANT																					
41	Land and land rights	389		-	-	-	-	-	-	-	-	-	-	-	-	-					
42	Structures, Improvements	390	0.03540	42	42	41	42	42	42	42	41	41	41	41	41	498					
43	Leasehold Improvements		0.19680	-	-	-	-	-	-	-	-	-	-	-	-	-					
44	Office furniture	391.1	0.05000	-	-	-	-	-	-	-	-	-	-	-	-	-					
45	Office furniture - Combined for FTY	391.1	0.17140	-	-	-	-	-	-	-	-	-	-	-	-	-					
46	Office equipment	391.2	0.20000	-	-	-	-	-	-	-	-	-	-	-	-	-					
47	Office equipment - Combined for FTY	391.2	0.07293	-	-	-	-	-	-	-	-	-	-	-	-	-					
48	Transportation equipment	392	0.04400	4	3	4	3	4	4	3	3	4	4	4	5	45					
49	Store equipment	393	0.03330	-	-	-	-	-	-	-	-	-	-	-	-	-					
50	Store equipment - Combined for FTY	393	0.05360	-	-	-	-	-	-	-	-	-	-	-	-	-					
51	Tools, shop and garage equipment	394	0.04000	-	-	-	-	-	-	-	-	-	-	-	-	-					
52	Tools, shop and garage equipment - Combined	394	0.07380	-	-	-	-	-	-	-	-	-	-	-	-	-					
53	Laboratory equipment	395	0.05000	-	-	-	-	-	-	-	-	-	-	-	-	-					
54	Laboratory equipment - Combined for FTY	395	0.03417	-	-	-	-	-	-	-	-	-	-	-	-	-					
55	Power operated equipment	396	0.08200	-	-	-	-	-	-	-	-	-	-	-	-	-					
56	Electric communications equipment	397	0.06670	1	-	1	-	1	1	1	1	1	1	-	-	8					
57	Electric communications equipment - Combined	397	0.04840	-	-	-	-	-	-	-	-	-	-	-	-	-					
58	Miscellaneous equipment	398	0.05000	-	-	-	-	-	-	-	-	-	-	-	-	-					
59	Miscellaneous equipment - Combined for FTY	398		-	-	-	-	-	-	-	-	-	-	-	-	-					
60	TOTAL GENERAL	Sum L 41 to L 59		47	45	46	45	47	47	46	45	46	46	45	46	551					
61	SUB-TOTAL	(L 4 + L 13 + L 25 L 40 + L 60)		875	875	875	874	874	875	875	875	879	879	879	879	10,514					
62	Closed Plant Not Classified	106		-	-	-	-	-	-	-	-	-	-	-	-	-					
63	TOTAL PLANT IN SERVICE	L 61 + L 62		\$ 875	\$ 875	\$ 875	\$ 874	\$ 874	\$ 875	\$ 875	\$ 875	\$ 879	\$ 879	\$ 879	\$ 879	\$ 10,514					

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	Current Depreciation Rate	Depreciation & Amortization Expense for Month of								Depreciation & Amortization Expense for Month of				Total	Annualized	
				[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]			[13]
				May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15			
INTANGIBLE PLANT																		
1	Organization	301		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303		1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	988	988	988	988	12,537	11,857	
4	TOTAL INTANGIBLE	Sum L 1 to L 3		1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	988	988	988	988	12,537	11,857	
PRODUCTION PLANT																		
5	Land and land rights	310		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Structures, Improvements	311		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Misc. Power Plan equipment	316		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STORAGE PLANT																		
9	Land and land rights	340		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Structures, Improvements	341		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Misc Power Plant Equipment	346		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSMISSION PLANT																		
14	Land and land rights	350		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Structures, Improvements	352		50	48	50	49	50	49	49	48	49	48	49	48	587	576	
16	Station Equipment	353		1,082	1,085	1,088	1,091	1,094	1,097	1,100	1,103	1,110	1,113	1,115	1,118	13,196	13,416	
17	Towers and Fixtures	354		153	154	154	154	155	155	155	155	168	169	169	169	1,910	2,028	
18	Poles and Fixtures	355		91	91	91	91	91	91	92	92	82	83	82	83	1,060	996	
19	Overhead Conductors & Devices	356		200	200	200	201	201	202	203	204	208	208	209	210	2,446	2,520	
20	Underground Conduit	357		100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200	
21	Underground Conductors & Devices	358		130	131	130	131	130	130	131	130	131	130	132	130	1,566	1,560	
22	Road and Trails	359		3	3	3	3	3	3	3	3	3	3	3	3	36	36	
23	Asset Retirement Costs	359.1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Transmission Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24		1,809	1,812	1,816	1,820	1,824	1,827	1,833	1,835	1,851	1,854	1,859	1,861	22,001	22,332	
DISTRIBUTION PLANT																		
26	Land and land rights	360		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Structures, Improvements	361		130	130	131	130	130	131	130	131	131	131	132	132	1,569	1,584	
28	Station Equipment	362		969	969	969	969	970	970	971	973	985	985	986	985	11,701	11,820	
29	Storage Battery Equipment	363		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364		922	926	928	930	932	933	935	938	945	949	952	955	11,245	11,460	
31	Overhead Conductors and Devices	365		890	894	896	897	899	901	903	909	891	893	895	897	10,765	10,764	
32	Underground Conduit	366		190	191	192	192	193	194	201	208	215	215	216	216	2,423	2,592	
33	Underground Conductors and Devices	367		611	611	612	613	614	615	617	620	594	595	595	597	7,294	7,164	
34	Line Transformers	368		978	984	989	993	996	1,000	1,004	1,008	1,006	1,010	1,014	1,018	12,000	12,216	
35	Services	369		300	301	300	301	301	301	302	302	332	333	333	333	3,739	3,996	
36	Meters	370		528	528	529	530	530	531	530	531	531	531	530	532	6,359	6,384	
37	Meter Communications Equipment	370.1		16	16	16	16	16	16	16	16	16	16	16	17	193	204	
38	Leased Property On Customers Premises	372		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373		88	88	88	88	87	88	87	88	87	87	87	87	1,050	1,044	
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39		5,622	5,638	5,650	5,659	5,667	5,679	5,696	5,724	5,733	5,745	5,756	5,769	68,338	69,228	
GENERAL PLANT																		
41	Land and land rights	389		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Structures, Improvements	390		356	358	358	360	361	363	364	364	365	367	368	369	4,353	4,428	
43	Leasehold Improvements	391		36	37	36	37	37	36	36	37	36	37	37	36	438	432	
44	Office furniture	391.1		10	10	10	11	11	10	10	11	10	10	10	10	123	120	
45	Office furniture - Combined for FTY	391.1		35	35	35	34	35	35	35	34	35	35	35	35	418	420	
46	Office equipment	391.2		72	72	72	73	73	73	74	60	46	46	46	47	754	564	
47	Office equipment - Combined for FTY	391.2		63	62	63	62	62	63	62	63	62	63	62	63	750	756	
48	Transportation equipment	392		368	370	362	364	368	371	373	375	378	381	382	387	4,479	4,644	
49	Store equipment	393		7	7	7	7	7	7	7	6	7	7	6	7	81	84	
50	Store equipment - Combined for FTY	393		5	5	5	4	5	5	5	5	4	5	5	5	58	60	
51	Tools, shop and garage equipment	394		50	50	51	50	51	50	51	50	50	50	50	50	603	600	
52	Tools, shop and garage equipment - Combined	394		28	28	27	28	28	28	28	28	28	27	28	28	334	336	
53	Laboratory equipment	395		14	14	14	14	14	14	14	13	12	12	12	12	159	144	
54	Laboratory equipment - Combined for FTY	395		18	19	18	19	18	18	18	18	18	18	18	18	218	216	
55	Power operated equipment	396		9	9	10	9	9	10	9	9	10	9	9	10	112	120	
56	Electric communications equipment	397		349	349	352	353	355	357	359	360	361	363	364	365	4,287	4,380	
57	Electric communications equipment - Combined	397		144	144	144	144	144	143	144	143	144	144	143	144	1,725	1,728	
58	Miscellaneous equipment	398		1	2	2	2	2	2	1	2	2	1	2	1	12	12	
59	Miscellaneous equipment - Combined for FTY	398		1	2	2	2	2	2	1	2	2	1	2	1	17	24	
60	TOTAL GENERAL	Sum L 41 to L 59		1,566	1,573	1,567	1,573	1,580	1,587	1,591	1,579	1,570	1,576	1,578	1,589	18,929	19,068	
61	SUB-TOTAL	(L 4 + L 13 + L 25 L 40 + L 60)		10,070	10,096	10,106	10,125	10,144	10,166	10,193	10,211	10,142	10,163	10,181	10,207	121,805	122,485	
62	Closed Plant Not Classified			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62		\$ 10,070	\$ 10,096	\$ 10,106	\$ 10,125	\$ 10,144	\$ 10,166	\$ 10,193	\$ 10,211	\$ 10,142	\$ 10,163	\$ 10,181	\$ 10,207	\$ 121,805	\$ 122,485	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)

Schedule
Witness:
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Simpson/O'Brien

Income Tax Expense - Total Company

Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma FPFTY At Present Rates	[4] Total Company Increase	[5] Pro Forma FPFTY At Rev Req [3] + [4]
1	Revenue			\$ 676,654	\$ 80,108	\$ 756,762
2	Operating Expenses			(484,275)	(5,507)	(489,782)
3	OIBIT	L 1 + L 2		192,379	74,601	266,980
	<u>Interest Expense</u>					
4	Rate Base		2,073,243			
5	Weighted Cost of Debt		0.02230			
6	Synchronized Interest Expense	L 4 * L 5		(46,233)	-	(46,233)
7	Base Taxable Income	L 3 + L 6		146,146	74,601	220,747
7a	Tax Basis Repairs Net of Losses			(29,842)		(29,842)
7b	Sec. 263A Deductions			(3,067)		(3,067)
7c	COR Reduction			(10,382)		(10,382)
8	Total State Tax Depreciation		\$ 116,450			
9	Pro Forma Book Depreciation		122,485			
10	State Tax Deducts (Over) Under Book	L 9 - L 8		6,035	-	6,035
11	State Taxable Income	L 7 + L 10		\$ 108,890	\$ 74,601	\$ 183,491
12	State Income Tax	- L 11 * Rate [2]	9.99%	\$ (10,878)	\$ (7,453)	\$ (18,331)
12a	Tax Basis Repairs Net of Losses			(29,842)		(29,842)
12b	COR Reduction			(3,067)		(3,067)
12c	COR Reduction			(10,382)		(10,382)
13	Total Federal Tax Depreciation		\$ 101,291			
14	Pro Forma Book Depreciation		122,485			
15	Federal Tax Deducts (Over) Under Book	L 14 - L 13		21,194	-	21,194
16	Federal Taxable Income	L 7 + L 12 + L 15		113,171	67,148	180,320
17	Federal Income Tax Expense	- L 16 * Rate [2]	35.00%	(39,610)	(23,502)	(63,112)
18	Total Tax Expense before Deferred Income Tax	L 12 + L 17		(50,488)	(30,955)	(81,443)
	Deferred Federal Income Taxes					
19	Normalized Book/Tax Basis Adjustments			32,909		32,909
20	Normalized S/L Book on Tax Depreciation		\$ 98,509			
21	Total Tax Depreciation		101,996			
22	Net Deferred Tax Expense	L 21 - L 20		3,488	-	3,488
23	Deferred Federal Taxable Income	L 19 to L 22		\$ 36,396	\$ -	\$ 36,396
24	Federal Income Tax Expense	[2]=[3] - L23 / L22	33.56%	(12,215)	-	(12,215)
25	Net Income Tax Expense	L 18 + L 23		(62,703)	(30,955)	(93,658)
	Other Tax Adjustments					
26	Amortization of Investment Tax Credit	Fully Amortized		-		-
27	Consolidated Income Tax Offset	Negative		-		-
28	Combined Income Tax Expense	Sum L 13 to L 16		\$ (62,703)	\$ (30,955)	\$ (93,658)
29	State Income Tax Expense	L 12		\$ 10,878	\$ 7,453	\$ 18,331
30	Federal Income Tax Expense	L 17 + L 23		51,825	23,502	75,327
31	Total Income Tax Expense	L 28 + L 29		\$ 62,703	\$ 30,955	\$ 93,658

Exhibit 2 FPFTY 7-30-13

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Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended April 30, 2015
(\$ in Thousands)
TAX DEPRECIATION

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Line #	Description	[1] Factor or Reference	[2] 8 Months in 2014	[3] 4 Months in 2015	[4] Total FPFTY 4/30/15	[5] Amount To Tax Calc
	# of months in FPFTY		<u>8</u>	<u>4</u>		
	<u>FEDERAL & STATE - Tax Basis Repairs Net of Losses</u>					
1	---Transmission Plant		\$ 351	\$ 184	\$ 535	
2	---Distribution Plant		22,357	6,950	29,307	
3	Total					<u>\$ 29,842</u>
	<u>FEDERAL & STATE - Sec 263A Deduction</u>					
4	---Transmission Plant		\$ -	\$ 900	\$ 900	
5	---Distribution Plant		-	2,167	2,167	
6	Total					<u>\$ 3,067</u>
	<u>FEDERAL & STATE - Cost of Removal</u>					
7	---Transmission Plant		\$ 1,445	\$ 856	\$ 2,300	
8	---Distribution Plant		5,401	2,681	8,082	
9	Total					<u>\$ 10,382</u>
	<u>STATE - Total Tax Depreciation</u>					
10	---Transmission Plant		\$ 19,337	\$ 9,959	\$ 29,296	
11	---Distribution Plant		56,464	30,690	87,154	
12	Total					<u>\$ 116,450</u>
	<u>FEDERAL - Total Tax Depreciation</u>					
13	---Transmission Plant		\$ 16,060	\$ 8,485	\$ 24,545	
14	---Distribution Plant		49,255	27,491	76,746	
15	Total					<u>\$ 101,291</u>
	<u>FEDERAL for Deferral - S/L Book on Tax Normalized</u>					
16	---Transmission Plant		\$ 14,649	\$ 7,191	\$ 21,840	
17	---Distribution Plant		50,714	25,955	76,669	
18	Total					<u>\$ 98,509</u>
	<u>FEDERAL for Deferral - Normalized Basis Adjustment</u>					
19	---Transmission Plant		\$ 351	\$ 1,084	\$ 1,435	
20	---Distribution Plant		22,357	9,117	31,474	
21	Total					<u>\$ 32,909</u>
	<u>FEDERAL for Deferral - Accelerated Tax Depreciation</u>					
22	---Transmission Plant		\$ 17,261	\$ 9,205	\$ 26,466	
23	---Distribution Plant		48,437	27,094	75,530	
24	Total					<u>\$ 101,996</u>
	<u>FEDERAL - Deferred Tax Expense</u>					
25	---Transmission Plant		\$ 1,488	\$ 1,067	\$ 2,555	
26	---Distribution Plant		7,065	2,595	9,660	
27	---General					<u>\$ 12,215</u>
	<u>Deferred Income Taxes -- Account # 282</u>					
28	---Transmission Plant				ADIT \$ 104,024	
29	---Distribution Plant				365,005	
30	---General					<u>\$ 469,029</u>

Duquesne Light Company
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(\$ in Thousands)

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GROSS REVENUE CONVERSION FACTOR

Line #	Description	[1] Reference Or Factor	[2] Tax Rate	[3] Factor	
<u>GROSS REVENUE CONVERSION FACTOR</u>					
1	GROSS REVENUE FACTOR			1.000000	
2	UNCOLLECTIBLE EXPENSES			(0.008800)	
3	NET AFTER UNCOLLECTIBLE COMPONENT	L 1 + L 2		<u>0.991200</u>	
4	GROSS RECEIPTS TAXES	[3] L 3 * Rate [2]	-5.9000%	(0.058481)	
5	PUC / OCA & SBA Assessment as a % of Revenue			<u>(0.001461)</u>	
6	NET REVENUES	Sum L 3 to L 5		0.931258	1.073816
7	STATE INCOME TAXES	[3] L 6 * Rate [2]	9.990%	<u>(0.093033)</u>	
8	FACTOR AFTER STATE TAXES	L 6 + L 7		0.838225	
9	FEDERAL INCOME TAXES	[3] L 8 * Rate [2]	35.00%	<u>(0.293379)</u>	
10	NET OPERATING INCOME FACTOR	L 8 + L 9		<u><u>0.544846</u></u>	
11	GROSS REVENUE CONVERSION FACTOR	1 / L 10		<u><u>1.835381</u></u>	
12	INCOME TAX FACTOR O FOR GROSS REVEI	-L 7 - L 9		<u><u>38.641%</u></u>	
<u>GROSS REVENUE CONVERSION FACTOR</u>					
13	GROSS REVENUE FACTOR			1.000000	
14	STATE INCOME TAXES	[3] L 13 * Rate [2]	9.990%	(0.099900)	
15	FACTOR AFTER STATE TAXES	L 13 + L 14		0.900100	
16	FEDERAL INCOME TAXES	[3] L 15 * Rate [2]	35.00%	(0.315035)	
17	NET OPERATING INCOME FACTOR	L 15 + L 16		0.585065	
18	GROSS REVENUE CONVERSION FACTOR	1 / L 17		<u><u>1.709212</u></u>	
19	Combined Income Tax Factor On Taxable Incor	-L 14 - L 16		<u><u>41.494%</u></u>	