

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

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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**  
**Historic Test Year - 12 Months Ended March 31, 2013**

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<b>SECTION B</b>			
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B-7 <a href="#">Capital Structure -- 3-31-14 and 4-30-15</a>	Milligan/Moul	1 page	B-7 (A41..Q80)
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<a href="#">Accumulated Depreciation by FERC Account</a>	Ankrum/O'Brien	1 page	C-3!Page 3 (A1..AE100)
<a href="#">Cost of Removal HTY Ended 3-31-13</a>	Ankrum/O'Brien	1 page	C-3!Page 4 (A101..AE200)
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C-4 <a href="#">Working Capital</a>	O'Brien	1 page	C_4_P_1 (A1..L50)
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**Before The Pennsylvania Public Utility Commission**  
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D-5	<a href="#">Summary of Revenue Adjustments</a>	O'Brien	1 page	D_5_p1 (A1..V60)
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D-5C	<a href="#">Revenue Annualization</a>	O'Brien	1 page	D_5C (A181..V240)
D-6	Operating Revenue Detail	Pfrommer	10 pages	Separate File to be Added
D-6	<a href="#">Remove Surcharge Revenue Related Expenses</a>	O'Brien	1 page	D_6_p1 (A241..V300)
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D-10	<a href="#">Uncollectible Accounts</a>	O'Brien	1 page	D_10 (A121..N180)
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**Before The Pennsylvania Public Utility Commission**  
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**Balance Sheet**

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Line No	Description/(Account No)	HTY Ended 3-31-13
UTILITY PLANT		
1	Utility Plant (101-106, 108)	\$ 3,162,330
2	Other Utility Plant	-
3	Total Plant In Service	<u>3,162,330</u>
4	Construction Work In Progress (107)	168,375
5	Total Utility Plant	<u>3,330,704</u>
6	Accumulated Provision for Depreciation	(984,575)
7	Net Utility Plant	<u>2,346,130</u>
OTHER PROPERTY INVESTMENTS		
8	Non-utility Property (121)	2,507
9	Accumulated Depreciation on NUP (122)	(295)
10	Invest in Subsidiary Company (123.1)	6,923
11	Other Investments (124)	262
12	Other Special Funds (128)	1,584
13	Special Funds - Non Major Only (129)	-
14	Long Term Portion of Derivative Assets (175.1)	-
15	Total Other Property and Investments	<u>10,981</u>
CURRENT AND ACCRUED ASSETS		
16	Cash & Other Temporary Investments(131-136)	895
17	Customer Accounts Receivable (142)	136,751
18	Other Accounts Receivable (143)	7,773
19	Accum Provision for Uncollectible (144)	(21,747)
20	Accounts Receivable Assoc. Comp. (146)	3,012
21	Plant Materials & Supplies (154)	23,768
22	Stores Expense - Undistributed (163)	20
23	Prepayments (165)	25,123
24	Interest & Dividends Receivable (171)	2
25	Miscellaneous Current & Accrued Assets (174)	211
26	Derivative Instrument Assets (175)	412
27	(Less) Long Term Portion of Derivative Assets (175.1)	-
28	Total Current and Accrued Assets	<u>176,219</u>
DEFERRED DEBITS		
28	Unamortized Debt Expense (181)	3,674
29	Other Regulatory Assets (182.3)	683,391
30	Clearing Accounts (184)	-
31	Temporary Facilities(185)	-
32	Miscellaneous Deferred Debits (186)	1,734
33	Unamortized Loss on Reacquired Debt (189)	33,353
34	Accumulated Deferred Income Taxes (190)	207,088
35	Total Deferred Debits	<u>929,241</u>
36	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 3,462,571</u>

**Duquesne Light Company**  
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**Balance Sheet**

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Line No	Description/(Account No)	HTY Ended 3-31-13
<b>PROPRIETARY CAPITAL</b>		
1	Common Stock Issued (201)	\$ 0
2	Preferred Stock Issued (204)	107,936
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)	88,455
7	Accum Other Comprehensive Income (219)	(12,644)
8	Total Proprietary Capital & Margins	<u>1,170,147</u>
<b>LONG TERM DEBT</b>		
9	Bonds (221)	300,000
10	Advances from Associated Companies (223)	300,000
11	Other Long-Term Debt (224)	159,905
12	Unamortized Premium on LTD (225)	-
13	Unamortized Discount on LTD (226)	-
14	Total Long-term Debt	<u>759,905</u>
<b>OTHER NON-CURRENT LIABILITIES</b>		
15	Obligations under Capital Leases (227)	-
16	Accum. Prov for Injuries & Damages (228.2)	4,642
17	Accum. Prov for Pensions & Benefits (228.3)	50,939
18	Accum. Miscellaneous Operating Prov (228.4)	1,882
19	Long-Term Portion of Derivative Instrument Liabilities	-
20	Total Long-term Debt	<u>57,463</u>
<b>CURRENT &amp; ACCRUED LIABILITIES</b>		
21	Notes Payable (231)	20,000
22	Accounts Payable (232)	69,043
23	Notes Payable to Assoc. Companies (233)	5,000
24	Accounts Payable to Assoc. Cos (234)	13,778
25	Customer Deposits (235)	8,128
26	Taxes Accrued (236)	33,446
27	Interest Accrued (237)	6,436
28	Dividends Declared (238)	-
29	Tax Collections Payable (241)	645
30	Misc Current & Accrued Liabilities (242)	23,168
31	Derivative Instrument Liabilities (244)	4,152
32	Less: Long Term Portion of Derivative Inst. Liab. Hedge	-
33	Total Current & Accrued Liabilities	<u>183,796</u>
<b>OTHER DEFERRED CREDITS</b>		
34	Customer Advances for Construction (252)	-
35	Other Deferred Credits (253)	398,551
36	Other Regulatory Liabilities (254)	8,684
37	Deferred Investment Tax Credit (255)	-
38	Unamortized Gain on Reacquired Debt (257)	-
39	Accumulated Deferred Income Taxes (282)	435,589
40	Accumulated Deferred Income Taxes (283)	448,435
41	Total Other Deferred Credits	<u>1,291,259</u>
42	<b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>	<u><u>\$ 3,462,571</u></u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
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**Statement of Net Utility Operating Income**

<u>Line No</u>	<u>Description</u>	<u>[ 1 ]</u> <u>Acct No</u>	<u>[ 2 ]</u> <u>HTY</u> <u>Ended 3-31-13</u>	<u>Reference</u>
<b>Total Operating Revenues</b>				
1	Total Sales Revenues		\$ 754,493	B-3
2	Sales for Resale		1,160	B-3
3	Other Operating Revenues		94,693	B-3
4	Total Revenues	400	<u>850,346</u>	
<b>Total Operating Expenses</b>				
5	Operation & Maintenance Expenses	401,402	400,260	B-4
6	Depreciation Expense	404	104,908	
7	Other Amortization	405	4,721	
8	Amortization of Regulatory Assets	405	(37)	
9	Taxes Other Than Income Taxes	408.1	55,165	B-5
10	Total Operating Expenses		<u>565,017</u>	
11	Operating Income Before Income Taxes (OIBIT)		285,329	
Income Taxes:				
12	State	409.1	17,293	B-5
13	Federal	409.1	83,881	B-5
14	Total Income Taxes		<u>101,174</u>	
15	<b>Net Utility Operating Income</b>		<u>\$ 184,155</u>	

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**Statement of Operating Revenues**

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Line No	Description	HTY Ended 3-31-13
<b>Electric Operating Revenues</b>		
Sales of Electricity:		
1	Total Distribution	\$ 462,001
2		
3	Total Generation	246,283
4		
5	Transmission Revenue	61,317
6		
7	CAP Revenue Credit	(15,108)
8	Total Sales to Ultimate Customers	754,493
9	Sales for Resale/Account 447	1,160
10	Total Sales Revenue	755,653
<b>Other Operating Revenues</b>		
Forfeited Discounts/Account 450:		
11	Late Payment Charges	3,723
12	Returned Check Charges	132
13	Total Account 450	3,855
14	Miscellaneous Service Revenues	1,632
15	Transmission PJM Credit / DL Transmission Dispatch	393
Rent from Electric Property/Account 454:		
16	Rent - Electric Property	8,530
17	Customer Work - Reimbursement	647
18	Customer Work - Reimbursement	725
	Total Account 454	9,902
19	Other Electric Revenues/Account 456:	
20	Customer Choice - EGS Transmission	73,680
21	Other Electric Revenues - Distribution	-
22	Trans Revenue / AES BV Partners Demand	2,774
23	Other Electric Revs - Trans / AES BV Part Trans	-
23	Trans Rev - AES-APW / Dominion Market Rev	219
23	Trans Rev - APS/Piney Fork / PJM DLCO Firm	1,851
23	Non-Firm Trans Service / Other PJM	387
24	Total Other Revenue	78,911
25	<b>Total Other Operating Revenues</b>	94,693
26	<b>Total Operating Revenues</b>	\$ 850,346

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
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**Operation and Maintenance Expenses**

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Line No	Description	Account No	HTY Ended 3-31-13
<b>Purchased Power Expenses:</b>			
1	Purchased power	555	\$ 206,827
2	Other Power Supply Expense	557	113
3	Total Purchased Power Expenses		<u>206,940</u>
<b>Transmission Expense:</b>			
4	Operation Supervision & Engineering	560	1,128
5	Load Dispatching	561	163
6	Station Expenses	562	173
7	Overhead Line Expenses	563	1,108
8	Underground Line Expenses	564	158
9	Transmission of Electricity by Others	565	-
10	Miscellaneous Transmission Expenses	566	1,728
11	Rents	567	-
12	Maintenance Supervision & Engineering	568	302
13	Maintenance of Structures	569	140
14	Maintenance of Station Equipment	570	1,491
15	Overhead Lines	571	1,877
16	Underground Lines	572	-
17	Miscellaneous Maintenance & Repair	573	88
18	Total Transmission Expenses		<u>8,356</u>
<b>Distribution Expense:</b>			
19	Operation Supervision & Engineering	580	2,957
20	Load Dispatching	581	726
21	Station Expenses	582	280
22	Overhead Line Expense	583	965
23	Underground Line Expense	584	515
24	Street Lighting & Signal Systems	585	1
25	Meter Expenses	586	340
26	Customer Installations Expense	587	2
27	Miscellaneous Expenses	588	7,077
28	Rents	589	-
29	Total Distribution Operation Expenses		<u>12,863</u>
30	Maintenance Supervision & Engineering	590	214
31	Maintenance of Structures	591	181
32	Maintenance of Station Equipment	592	2,671
33	Maintenance of OH lines	593	17,124
34	Maintenance of Underground lines	594	1,362
35	Maintenance of Line Transformers	595	15
36	Maintenance of Street Lighting & Signals	596	399
37	Maintenance of Meters	597	887
38	Maintenance of Miscellaneous Plant	598	166
39	Total Distribution Maintenance Expenses		<u>23,019</u>
40	Total Distribution Expenses		<u>35,882</u>

**Duquesne Light Company**  
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**Operation and Maintenance Expenses**

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Line No	Description	Account No	HTY Ended 3-31-13
<b>Customer Accounting Expense:</b>			
41	Supervision	901	2,077
42	Customer Assistance	902	3,546
43	Records & Collections	903	7,515
44	Uncollectible Accounts	904	8,618
45	Miscellaneous Expenses	905	-
46	Total Customer Accounts Expense		21,756
<b>Customer Services Expense:</b>			
47	Customer Service-Supervision	907	-
48	Customer Service-Customer Assistance	908	26,587
49	Customer Service-Information and Instruction	909	-
50	Customer Service-Miscellaneous Service & Info	910	-
51	Total Customer Service & Informational Expenses		26,587
<b>Sales Expense:</b>			
52	Supervision	911	-
53	Demonstration and Selling Expenses	912	-
54	Advertising Expenses	913	-
55	Miscellaneous Sales Expenses	916	-
56	Total Sales Expense		-
<b>Administrative &amp; General Expenses:</b>			
57	Administrative and General Salaries	920	16,559
58	Office Supplies and Expenses	921	4,171
59	Administrative Expenses Transferred - Credit	922	-
60	Outside Services Employed	923	12,924
61	Property Insurance	924	5,166
62	Injuries and Damages	925	1,177
63	Employee Pensions and Benefits	926	38,916
64	Regulatory Commission Expenses	928	959
65	General Advertising Expenses	930.1	557
66	Miscellaneous General Expenses	930.2	6,916
67	Rents	931	2,506
68	Total Operation		89,851
69	Maintenance of General Plant	935	10,888
70	Total Administrative and General Expenses		100,739
71	<b>Total Operation &amp; Maintenance Expenses-</b>		<b>\$ 400,260</b>

**Duquesne Light Company**  
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**Detail of Taxes**

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Line No	Description	Reference	HTY Ended 3-31-13
<b>Taxes Other Than Income Taxes</b>			
<b>Non-revenue related:</b>			
1	PA Real Estate Tax		\$ 426
2	Pennsylvania - PURTA		1,184
3	Capital Stock		1,213
4	Insurance Premiums		-
5	Miscellaneous Taxes		6
6	Subtotal	Sum L 1 to L 5	<u>2,829</u>
Payroll Taxes			
7	FICA		4,003
8	SUTA		178
9	FUTA		34
10	City of Pittsburgh		291
11	Subtotal	Sum L 7 to L 10	<u>4,506</u>
<b>Revenue Related:</b>			
12	State Gross Receipts: Pennsylvania		47,830
13	Total Taxes Other Than Income Taxes	L 6 + L 11 + L 12	<u>\$ 55,165</u>
<b>Income Taxes</b>			
14	State		\$ 17,293
15	Federal		83,881
16	Total Income Taxes	L 14 + L 15	<u>\$ 101,174</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule B-6**  
**Witness: Moul**  
Page 1 of 1

**Rate of Return**

	[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]	
<b>Line No</b>	<b>Description</b>	<b>Capitalization</b>	<b>Capitalization Ratio</b>	<b>Embedded Cost</b>	<b>Statement Reference</b>	<b>Return - Percent</b>
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>\$ 2,110,249</u>	<u>100.00%</u>			<u>8.36%</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule B-7**  
**Witness: Milligan/Moul**  
Page 1 of 1

**Capital Structure -- 3-31-14 and 4-30-15**

<b>Line No</b>	<b>Description</b>	<b>[ 1 ] March 31, 2014</b>	<b>[ 2 ] April 30, 2015</b>
<b>Capitalization</b>			
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>
<b>Capitalization Ratios</b>			
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**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**  
**Composite Cost of Long-Term Debt -- 4-30-15**

Schedule **B-8**  
Witness: **Milligan/Moul**  
Page 1 of 1

Line No	Description	[ 1 ] Amount Outstanding [a]	[ 2 ] Percent to Total	[ 3 ] Effective Interest Rate	[ 4 ] Average Weighted Cost Rate
<b><u>First Collateral Trust Bonds</u></b>					
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%
<b><u>Pollution Control Revenue Bonds</u></b>					
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%
<b><u>Intercompany Loans</u></b>					
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	<u>100.00%</u>		<u>43.40%</u>
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**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

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

**Composite Cost of Preferred Stock -- 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**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule C-1**  
**Witness: O'Brien/Gorman**  
 Page 1 of 1

**Measures of Value and Rate of Return**

Line No	Description	[ 1 ]	[ 2 ]	[ 3 ]
		<b>HTY Ended 3-31-13</b>		<b>Reference</b>
		<b>Total Electric Utility</b>	<b>Total PA Jurisdiction</b>	
1	<b>Total Measure of Value/Rate Base - Net</b>	<u>\$ 1,854,318</u>	<u>\$ 1,377,908</u>	D-1, page 3
	<b>Pro Forma Return at Present rates</b>			
2	Amount	<u>\$ 163,565</u>	<u>\$ 89,979</u>	D-1, Page 2
3	Percent	<u>8.821%</u>	<u>6.530%</u>	
	<b>Pro Forma Return at Proposed Rates</b>			
4	Amount		<u>\$ 115,193</u>	D-1, Page 1
5	Percent		<u>8.36%</u>	

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ 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 HTY Ended 3/31/13
<b>Electric Plant in Service</b>			
Intangible Plant			
1	Organizations	301	100
2	Franchises & Consents	302	7
3	Software	303	22,819
4	Total Intangible Plant		<u>22,926</u>
Transmission Plant:			
5	Land and Land Rights	350	14,151
6	Structures and Improvements	352	21,295
7	Station Equipment	353	333,408
8	Towers and Fixtures	354	67,050
9	Poles and Fixtures	355	31,033
10	Overhead Conductors & Devices	356	71,285
11	Underground Conduit	357	67,259
12	Underground Conduit & Devices	358	91,825
13	Roads and Trails	359	2,092
14	Subtotal Transmission Plant		<u>699,398</u>
Distribution Plant:			
15	Land and Land Rights	360	13,039
16	Structures and Improvements	361	61,210
17	Station Equipment	362	412,232
18	Poles, Towers and Fixtures	364	372,296
19	Overhead Conductors and Devices	365	385,206
20	Underground Conduit	366	112,533
21	Underground Conductors and Devices	367	286,079
22	Line Transformers	368	312,652
23	OH & UND Services	369	87,454
24	Meters & Appurtenancies	370	96,826
25	Meter Communication Equipment	370.1	280
26	Street Lighting	373	39,866
27	Total Distribution Plant		<u>2,179,673</u>
General Plant:			
28	Land and Land Rights	389	5,859
29	Structures and Improvements (1)	390	101,497
30	Office Equipment & Equipment	391	8,054
31	Transportation Equipment	392	61,032
32	Stores Equipment	393	2,551
33	Tools, Shop and Garage Equipment	394	15,310
34	Laboratory Equipment	395	4,253
35	Power Operated Equipment	396	2,854
36	Communication Equipment	397	58,533
37	Miscellaneous Equipment	398	390
38	Total General Plant		<u>260,333</u>
39	<b>Total Electric Plant in Service - Accounts 101 &amp; 106</b>		<u>\$ 3,162,330</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

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

**Pro Forma Plant Adjustment Summary**

Line #	Description	[ 1 ] Schedule	[ 2 ] HTY Ended 3/31/13 Recorded	[ 3 ] Adjustments	[ 4 ] Pro Forma HTY Ended 3/31/13
1	INTANGIBLE PLANT	Sch. C-2, Page 3	\$ 22,926	\$ -	\$ 22,926
2	PRODUCTION PLANT	Sch. C-2, Page 3	-	-	-
3	STORAGE PLANT	Sch. C-2, Page 3	-	-	-
4	TRANSMISSION PLANT	Sch. C-2, Page 3	699,398	-	699,398
5	DISTRIBUTION PLANT	Sch. C-2, Page 3	2,179,673	-	2,179,673
6	GENERAL PLANT	Sch. C-2, Page 3	260,333	-	260,333
7	SUB-TOTAL PLANT-IN-SERVICE	Sum (L 1 to L 6)	3,162,330	-	3,162,330
8			-	-	-
9	COMPLETED CONSTRUCTION NOT CLASSIFIED	G/L a/c # 106	-	-	-
10	PLANT-IN-SERVICE	Sum (L 7 to L 9)	<u>\$ 3,162,330</u>	<u>\$ -</u>	<u>\$ 3,162,330</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

SCHEDULE C-2  
 Witness: Ankrum/O'Brien  
 Page 3 of 6

**SUMMARY PLANT IN SERVICE**  
**4/1/12 to 3/31/13**

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
			Historic Test Year Ended March 31, 2013													
			Balance 3/31/12	Balance 4/30/12	Balance 5/31/12	Balance 6/30/12	Balance 7/31/12	Balance 8/31/12	Balance 9/30/12	Balance 10/31/12	Balance 11/30/12	Balance 12/31/12	Balance 1/31/13	Balance 2/28/13	Balance 3/31/13	
<b>INTANGIBLE PLANT</b>																
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	20,249	20,638	20,631	20,631	20,631	20,631	20,631	20,631	21,366	22,106	22,111	22,116	22,124	22,819
4	TOTAL INTANGIBLE	Sum L 1 to L 3	20,356	20,745	20,738	20,738	20,738	20,738	20,738	20,738	21,473	22,213	22,218	22,223	22,231	22,926
<b>PRODUCTION PLANT</b>																
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>STORAGE PLANT</b>																
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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TRANSMISSION PLANT</b>																
14	Land and land rights	350	14,864	14,864	14,865	14,865	14,865	14,888	14,888	14,151	14,151	14,151	14,151	14,151	14,151	14,151
15	Structures, Improvements	352	20,967	21,050	21,050	21,050	21,094	21,109	21,111	21,111	21,111	21,149	21,178	21,179	21,242	21,295
16	Station Equipment	353	300,588	300,436	332,675	328,332	328,332	329,770	331,190	329,974	330,473	332,346	331,033	327,276	333,408	333,408
17	Towers and Fixtures	354	66,965	66,995	66,998	67,005	67,005	66,991	66,991	66,991	66,991	66,991	66,991	67,050	67,050	67,050
18	Poles and Fixtures	355	30,285	30,285	30,368	30,368	30,684	31,101	31,101	31,101	31,101	31,101	31,101	31,018	31,018	31,033
19	Overhead Conductors & Devices	356	67,451	67,603	67,694	67,696	67,242	69,147	67,945	68,449	69,833	70,542	70,572	70,486	71,285	71,285
20	Underground Conduit	357	66,247	66,248	66,286	66,485	66,643	66,611	66,644	66,660	66,660	66,660	66,660	67,416	67,259	67,259
21	Underground Conductors & Devices	358	63,150	63,247	74,195	77,113	77,113	78,809	79,538	80,604	80,662	80,859	80,779	82,305	91,825	91,825
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
23	Asset Retirement Costs	359.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	632,609	632,820	676,223	674,977	675,070	680,518	681,900	681,133	683,132	685,920	684,534	682,936	699,398	
<b>DISTRIBUTION PLANT</b>																
26	Land and land rights	360	13,978	14,000	14,000	14,000	14,000	13,996	13,150	13,038	13,038	13,038	13,038	13,038	13,038	13,039
27	Structures, Improvements	361	58,826	58,821	58,768	58,818	59,262	59,379	59,653	60,847	60,896	60,896	60,997	61,013	61,210	61,210
28	Station Equipment	362	396,047	395,909	401,172	402,159	402,851	409,836	406,403	403,912	403,815	411,542	411,100	411,024	412,232	412,232
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364	351,571	354,776	356,988	357,482	358,089	360,025	361,106	362,290	363,264	365,299	367,566	369,451	372,296	372,296
31	Overhead Conductors and Devices	365	368,507	368,693	368,953	368,679	369,500	369,500	376,564	377,001	377,729	382,209	382,637	384,076	385,206	385,206
32	Underground Conduit	366	111,090	111,023	112,024	112,039	111,218	111,188	111,061	112,441	112,612	112,096	112,475	112,475	112,533	112,533
33	Underground Conductors and Devices	367	273,991	274,403	274,820	275,555	276,369	276,523	277,633	279,891	280,903	282,748	282,936	284,538	286,079	286,079
34	Line Transformers	368	291,136	294,033	295,102	296,892	297,451	300,714	301,989	304,195	305,930	307,222	308,861	312,652	312,652	312,652
35	Services	369	86,296	86,523	86,724	86,754	86,777	86,299	86,333	86,446	86,552	86,799	86,905	86,981	87,454	87,454
36	Meters	370	95,976	96,000	96,003	96,044	96,042	96,041	96,025	96,059	96,061	95,099	95,113	95,123	96,826	96,826
37	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-	-	280	280
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	39,180	39,260	39,280	39,291	39,287	39,306	39,309	39,336	39,342	39,593	39,679	39,753	39,866	39,866
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	2,086,598	2,091,441	2,103,834	2,107,713	2,109,525	2,119,868	2,127,951	2,133,240	2,138,407	2,155,211	2,159,289	2,166,323	2,179,673	
<b>GENERAL PLANT</b>																
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	98,121	98,130	98,446	98,446	100,012	100,054	100,182	100,196	101,149	101,149	101,012	101,001	101,497	101,497
43	Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	100	100	442	442
44	Office furniture	391.1	6,701	8,010	8,010	8,010	8,010	8,010	8,010	8,074	8,082	7,612	7,612	7,612	7,612	7,612
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	56,304	56,289	59,014	59,052	59,054	59,052	59,052	60,052	59,002	58,838	58,844	58,843	61,032	61,032
49	Store equipment	393	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,551	2,551	2,551	2,551	2,551
50	Store equipment - Combined for FTY	393	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Tools, shop and garage equipment	394	14,104	14,372	15,020	15,028	15,050	15,050	15,053	15,255	15,255	15,237	15,294	15,288	15,310	15,310
52	Tools, shop and garage equipment - Combined for FTY	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Laboratory equipment	395	4,088	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,186	4,256	4,250	4,253	4,253
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Power operated equipment	396	2,576	2,411	2,619	2,619	2,626	2,626	2,626	2,971	2,832	2,971	2,971	2,971	2,854	2,854
56	Electric communications equipment	397	62,645	62,072	62,153	62,199	62,228	62,174	62,179	62,151	61,700	57,095	57,100	57,218	58,533	58,533
57	Electric communications equipment - Combined for FTY	397	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Miscellaneous equipment	398	433	433	433	433	433	433	433	433	433	390	390	390	390	390
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	TOTAL GENERAL	Sum L 41 to L 59	253,527	254,362	258,340	259,828	260,058	260,044	260,180	261,777	261,128	255,888	255,989	256,083	260,333	
61	SUB-TOTAL	(L 4 + L 13 + L 25 L 40 + L 60)	2,993,090	2,999,368	3,059,135	3,063,256	3,065,391	3,081,168	3,090,769	3,097,623	3,104,880	3,119,237	3,122,035	3,127,573	3,162,330	
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 2,993,090	\$ 2,999,368	\$ 3,059,135	\$ 3,063,256	\$ 3,065,391	\$ 3,081,168	\$ 3,090,769	\$ 3,097,623	\$ 3,104,880	\$ 3,119,237	\$ 3,122,035	\$ 3,127,573	\$ 3,162,330	

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**ADDITIONS TO PLANT**  
**4/1/12 to 3/31/13**

Line #	Description	Account Number	Historic Test Year Ended March 31, 2013														
			[1] Mar-12	[2] Apr-12	[3] May-12	[4] Jun-12	[5] Jul-12	[6] Aug-12	[7] Sep-12	[8] Oct-12	[9] Nov-12	[10] Dec-12	[11] Jan-13	[12] Feb-13	[13] Mar-13		
<b>INTANGIBLE PLANT</b>																	
1	Organization	301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	389	(7)	-	-	-	-	735	740	5	5	8	695	2,570	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	389	(7)	-	-	-	-	735	740	5	5	8	695	2,570	-	-
<b>PRODUCTION PLANT</b>																	
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>STORAGE PLANT</b>																	
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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TRANSMISSION PLANT</b>																	
14	Land and land rights	350	-	1	-	-	23	-	(737)	-	-	-	-	-	-	-	(713)
15	Structures, Improvements	352	83	-	-	44	15	2	-	38	29	1	(37)	153	328	-	-
16	Station Equipment	353	(152)	33,586	(4,255)	259	2,310	1,472	726	569	1,904	(1,265)	(3,582)	6,132	37,704	-	-
17	Towers and Fixtures	354	30	3	7	-	(14)	-	-	-	-	59	-	-	85	-	-
18	Poles and Fixtures	355	-	83	-	331	417	-	-	-	-	(83)	-	15	763	-	-
19	Overhead Conductors & Devices	356	152	179	2	(454)	1,905	(1,194)	544	1,384	725	40	(77)	799	4,005	-	-
20	Underground Conduit	357	1	38	199	158	(32)	33	16	-	-	-	-	758	(157)	1,014	-
21	Underground Conductors & Devices	358	97	10,948	2,918	-	1,696	1,129	666	78	177	(80)	3,718	9,520	30,867	-	-
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	211	44,838	(1,129)	338	6,320	1,442	1,215	2,069	2,835	(1,328)	780	16,462	74,053	-	-
<b>DISTRIBUTION PLANT</b>																	
26	Land and land rights	360	22	-	-	-	(4)	(846)	(112)	-	-	-	-	1	(939)	-	-
27	Structures, Improvements	361	(5)	2	50	369	135	274	1,221	97	50	67	16	197	2,473	-	-
28	Station Equipment	362	(137)	5,839	987	1,345	7,738	(1,868)	(923)	300	7,840	(285)	31	1,208	22,075	-	-
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364	3,210	2,460	509	681	1,975	1,237	1,244	1,031	2,101	2,289	2,051	2,858	21,646	-	-
31	Overhead Conductors and Devices	365	(1,802)	3,024	(261)	139	1,404	7,230	588	787	4,555	720	1,789	1,130	19,303	-	-
32	Underground Conduit	366	(67)	1,002	15	(821)	(30)	(125)	1,380	171	(603)	87	379	58	1,446	-	-
33	Underground Conductors and Devices	367	825	1,313	819	1,058	1,134	1,137	2,351	1,070	2,559	223	1,697	1,556	15,742	-	-
34	Line Transformers	368	2,944	2,477	1,818	955	767	3,258	1,868	2,491	1,958	1,582	1,954	3,791	25,863	-	-
35	Services	369	227	211	31	31	132	47	126	118	261	149	130	473	1,936	-	-
36	Meters	370	24	3	41	(2)	(1)	(16)	34	2	78	14	10	1,703	1,890	-	-
37	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-	280	280	-	-
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	80	30	13	1	34	14	29	18	298	87	84	113	801	-	-
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	5,321	16,361	4,022	3,756	13,284	10,342	7,806	6,085	19,097	4,933	8,141	13,368	112,516	-	-
<b>GENERAL PLANT</b>																	
41	Land and land rights	389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Structures, Improvements	390	9	448	1,396	234	46	128	14	983	1	(129)	(10)	496	3,616	-	-
43	Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	100	-	342	1,442	-	-
44	Office furniture	391	1,309	-	-	-	-	-	64	8	42	-	-	-	1,423	-	-
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	(15)	2,725	38	2	(2)	-	1,000	148	(27)	6	(1)	2,189	6,063	-	-
49	Store equipment	393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Store equipment - Combined for FTY	393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Tools, shop and garage equipment	394	268	648	8	22	-	3	202	-	167	57	(6)	22	1,391	-	-
52	Tools, shop and garage equipment - Combined for FTY	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Laboratory equipment	395	2	-	-	-	-	-	-	-	476	70	(6)	3	545	-	-
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Power operated equipment	396	(165)	208	-	7	-	-	345	(139)	-	-	-	(117)	139	-	-
56	Electric communications equipment	397	81	46	29	(54)	5	-	(28)	(451)	32	5	118	1,315	525	-	-
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	835	4,110	1,488	294	(10)	136	1,597	549	691	109	95	4,250	14,144	-	-
61	SUB-TOTAL (L 4 + L 13 + L 25 L 40 + L 60)		6,756	65,302	4,381	4,388	19,594	11,920	11,353	9,443	22,628	3,719	9,024	34,775	203,283	-	-
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 6,756	\$ 65,302	\$ 4,381	\$ 4,388	\$ 19,594	\$ 11,920	\$ 11,353	\$ 9,443	\$ 22,628	\$ 3,719	\$ 9,024	\$ 34,775	\$ 203,283	-	-

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**RETIREMENTS FROM PLANT**  
**4/1/12 to 3/31/13**

Line #	Description	Account Number	Historic Test Year Ended March 31, 2013						Historic Test Year Ended March 31, 2013					
			[1] Mar-12	[2] Apr-12	[3] May-12	[4] Jun-12	[5] Jul-12	[6] Aug-12	[7] Sep-12	[8] Oct-12	[9] Nov-12	[10] Dec-12	[11] Jan-13	[12] Feb-13
<b>INTANGIBLE PLANT</b>														
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-	-	-	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	-	-	-	-	-	-	-	-	-	-	-	-
<b>PRODUCTION PLANT</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>STORAGE PLANT</b>														
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>TRANSMISSION PLANT</b>														
14	Land and land rights	350	-	-	-	-	-	-	-	-	-	-	-	-
15	Structures, Improvements	352	-	-	-	-	-	-	-	-	-	-	-	-
16	Station Equipment	353	-	1,347	117	230	872	52	1,942	70	31	48	175	4,884
17	Towers and Fixtures	354	-	-	-	-	-	-	-	-	-	-	-	-
18	Poles and Fixtures	355	-	-	-	15	-	-	-	-	-	-	-	15
19	Overhead Conductors & Devices	356	-	88	-	-	-	8	40	-	16	10	9	171
20	Underground Conduit	357	-	-	-	-	-	-	-	-	-	-	-	2
21	Underground Conductors & Devices	358	-	-	-	-	-	-	-	-	-	-	2,192	2,192
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	-	1,435	117	245	872	60	1,982	70	47	58	2,378	7,264
<b>DISTRIBUTION PLANT</b>														
26	Land and land rights	360	-	-	-	-	-	-	-	-	-	-	-	-
27	Structures, Improvements	361	-	55	-	(75)	18	27	48	1	15	-	-	89
28	Station Equipment	362	1	576	-	653	753	1,565	1,568	397	113	157	107	5,890
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364	5	248	15	74	39	156	60	57	66	22	166	921
31	Overhead Conductors and Devices	365	12	764	13	639	83	166	151	59	75	292	350	2,604
32	Underground Conduit	366	-	1	-	-	2	-	-	-	-	-	-	3
33	Underground Conductors and Devices	367	413	896	84	244	980	27	103	48	714	35	105	3,654
34	Line Transformers	368	47	1,408	28	396	443	319	593	285	223	290	315	4,347
35	Services	369	-	10	1	8	610	13	13	12	14	43	54	778
36	Meters	370	-	-	-	-	-	-	-	-	1,040	-	-	1,040
37	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-	-
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	-	10	2	5	15	11	2	12	47	1	10	115
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	478	3,968	143	1,944	2,941	2,259	2,517	918	2,293	855	1,107	19,441
<b>GENERAL PLANT</b>														
41	Land and land rights	389	-	-	-	-	-	-	-	-	-	-	-	-
42	Structures, Improvements	390	-	132	-	64	4	-	-	-	57	8	1	266
43	Leasehold Improvements		-	-	-	-	-	-	-	-	512	-	-	512
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	-	-	-	-	-	-	-	1,198	-	-	-	1,198
49	Store equipment	393	-	-	-	-	-	-	-	-	145	-	-	145
50	Store equipment - Combined for FTY	393	-	-	-	-	-	-	-	-	-	-	-	-
51	Tools, shop and garage equipment	394	-	-	-	-	-	-	-	-	185	-	-	185
52	Tools, shop and garage equipment - Combined for FTY	394	-	-	-	-	-	-	-	-	-	-	-	-
53	Laboratory equipment	395	-	-	-	-	-	-	-	-	379	-	-	379
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	-	-	-	-	-	-	-	-
55	Power operated equipment	396	-	-	-	-	-	-	-	-	-	-	-	-
56	Electric communications equipment	397	-	-	-	-	-	-	-	4,636	-	-	-	4,636
57	Electric communications equipment - Combined for FTY	397	-	-	-	-	-	-	-	-	-	-	-	-
58	Miscellaneous equipment	398	-	-	-	-	-	-	-	44	-	-	-	44
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	-	-	-	-	-	-	-	-
60	TOTAL GENERAL	Sum L 41 to L 59	-	132	-	64	4	-	-	1,198	5,958	8	1	7,365
61	SUB-TOTAL		478	5,535	260	2,253	3,817	2,319	4,499	2,186	8,298	921	3,486	34,070
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 478	\$ 5,535	\$ 260	\$ 2,253	\$ 3,817	\$ 2,319	\$ 4,499	\$ 2,186	\$ 8,298	\$ 921	\$ 3,486	\$ 34,070

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**SCHEDULE C-2**  
**Witness: O'Brien**  
 Page **6** of **6**

**Pro Forma Adjustments to Plant**

Line #	Description	Account Number	[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]
			Pro Forma Adjustments to Plant				
A	Total Amount of Adjustment		\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>							
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	-	-	-	-	-
<b>PRODUCTION PLANT</b>							
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	-	-	-	-	-
<b>STORAGE PLANT</b>							
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)	-	-	-	-	-
<b>TRANSMISSION PLANT</b>							
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	-	-	-	-	-
<b>DISTRIBUTION PLANT</b>							
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	-	-	-	-	-
<b>GENERAL PLANT</b>							
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 for FTY	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 for FTY	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**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule C-3**  
**Witness: Ankrum/O'Brien**  
Page 1 of 5

**Accumulated Provision for Depreciation**

<u>Line No</u>	<u>Description</u>	<u>[ 1 ]</u> <u>Account No</u>	<u>[ 2 ]</u> <u>Pro Forma</u> <u>3/31/13</u>
<b>Electric Plant in Service</b>			
	Intangible Plant		
1	Organizations	301	\$ -
2	Franchises & Consents	302	-
3	Software	303	14,449
4	Total Intangible Plant		<u>14,449</u>
	Transmission Plant:		
5	Land and Land Rights	350	-
6	Structures and Improvements	352	5,525
7	Station Equipment	353	70,645
8	Towers and Fixtures	354	27,317
9	Poles and Fixtures	355	5,361
10	Overhead Conductors & Devices	356	22,582
11	Underground Conduit	357	22,121
12	Underground Conduit & Devices	358	14,661
13	Roads and Trails	359	135
14	Subtotal Transmission Plant		<u>168,347</u>
	Distribution Plant:		
15	Land and Land Rights	360	-
16	Structures and Improvements	361	29,818
17	Station Equipment	362	105,278
18	Poles, Towers and Fixtures	364	144,931
19	Overhead Conductors and Devices	365	116,166
20	Underground Conduit	366	39,273
21	Underground Conductors and Devices	367	85,178
22	Line Transformers	368	82,532
23	OH & UND Services	369	29,654
24	Meters & Appurtencies	370	52,633
25	Meter Communication Equipment	370.1	(391)
26	Street Lighting	373	25,186
27	Total Distribution Plant		<u>710,258</u>
	General Plant:		
28	Land and Land Rights	389	-
29	Structures and Improvements (1)	390	25,649
30	Office Equipment & Equipment	391	930
31	Transportation Equipment	392	39,051
32	Stores Equipment	393	1,266
33	Tools, Shop and Garage Equipment	394	4,373
34	Laboratory Equipment	395	1,979
35	Power Operated Equipment	396	981
36	Communication Equipment	397	23,250
37	Miscellaneous Equipment	398	169
38	Total General Plant		<u>97,648</u>
39	<b>Total Accumulated Depreciation - Accounts 101 &amp; 106</b>		<u><u>\$ 990,702</u></u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
(\$ in Thousands)

**Summary of Accumulated Depreciation**

Line #	Description	Account Number	[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]
				Recorded 03/31/13	FTY 3-31-11 Pro Forma Adjustments	Pro Forma 03/31/13
1	INTANGIBLE PLANT			\$ 14,449	\$ -	\$ 14,449
2	PRODUCTION PLANT			-	-	-
3	STORAGE PLANT			-	-	-
4	TRANSMISSION PLANT			168,347	-	168,347
5	DISTRIBUTION PLANT			710,258	-	710,258
6	GENERAL PLANT			97,648	-	97,648
7						-
8	ACCUMULATED DEPRECIATION	Sum L 1 to L 7		990,702	-	990,702
9						
10	OTHER UTILITY PLANT					-
11	TRANSPORTATION			-	-	-
12	TOTAL ACCUMULATED DEPRECIATIONS	Sum L 9 to L 11		990,702	-	990,702
13	ACCUMULATED AMORTIZATION			-	-	-
14	TOTAL ACC DEPR & AMORTIZATION	L 12 + L 13		<u>\$ 990,702</u>	<u>\$ -</u>	<u>\$ 990,702</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

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**DETAIL ACCUMULATED DEPRECIATION**  
**4/1/12 to 3/31/13**

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
			Balance 3/31/12	Balance 4/30/12	Balance 5/31/12	Balance 6/30/12	Balance 7/31/12	Balance 8/31/12	Balance 9/30/12	Balance 10/31/12	Balance 11/30/12	Balance 12/31/12	Balance 1/31/13	Balance 2/28/13	Balance 3/31/13	
<b>INTANGIBLE PLANT</b>																
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	10,161	10,504	10,847	11,190	11,533	11,876	12,219	12,562	13,007	13,353	13,719	14,085	14,449	
4	TOTAL INTANGIBLE	Sum L 1 to L 3	10,161	10,504	10,847	11,190	11,533	11,876	12,219	12,562	13,007	13,353	13,719	14,085	14,449	
<b>PRODUCTION PLANT</b>																
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>STORAGE PLANT</b>																
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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TRANSMISSION PLANT</b>																
14	Land and land rights	350	-	-	-	-	-	-	-	-	-	(266)	-	-	-	-
15	Structures, Improvements	352	4,982	5,026	5,070	5,114	5,158	5,202	5,246	5,290	5,334	5,378	5,428	5,478	5,525	
16	Station Equipment	353	65,339	66,127	65,567	66,343	67,019	67,076	67,986	66,454	67,347	68,042	68,968	69,660	70,645	
17	Towers and Fixtures	354	25,769	25,899	26,029	26,159	26,289	26,419	26,549	26,679	26,809	26,939	27,066	27,193	27,317	
18	Poles and Fixtures	355	4,376	4,499	4,540	4,623	4,691	4,775	4,859	4,943	5,027	5,111	5,195	5,279	5,361	
19	Overhead Conductors & Devices	356	20,583	20,765	20,862	21,047	21,232	21,418	21,594	21,736	21,924	22,089	22,264	22,452	22,582	
20	Underground Conduit	357	20,661	20,763	20,865	20,967	21,069	21,171	21,273	21,375	21,477	21,580	21,682	22,017	22,121	
21	Underground Conductors & Devices	358	14,230	14,328	14,433	14,550	14,670	14,791	14,914	15,039	15,164	15,289	15,415	14,524	14,661	
22	Road and Trails	359	76	81	86	92	97	103	109	114	119	125	128	131	135	
23	Asset Retirement Costs	359.1	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Other Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	156,016	157,447	157,452	158,895	160,225	160,955	162,530	161,630	162,935	164,553	166,146	166,734	168,347	
<b>DISTRIBUTION PLANT</b>																
26	Land and land rights	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Structures, Improvements	361	28,618	27,744	28,602	28,728	28,924	29,033	29,160	29,249	29,330	29,427	29,548	29,683	29,818	
28	Station Equipment	362	101,349	102,118	102,361	103,164	103,318	103,378	102,659	101,558	102,027	102,792	103,576	104,337	105,278	
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Poles, Towers and Fixtures	364	137,505	137,913	138,329	139,031	139,681	140,394	140,977	141,629	142,350	142,990	143,724	144,216	144,931	
31	Overhead Conductors and Devices	365	107,279	108,818	108,919	109,746	110,030	110,784	111,500	112,658	113,508	114,345	115,343	116,166	116,166	
32	Underground Conduit	366	37,312	37,475	37,633	37,800	37,967	38,133	38,298	38,453	38,621	38,789	38,952	39,116	39,273	
33	Underground Conductors and Devices	367	80,976	81,321	80,947	81,415	82,221	81,799	82,328	83,261	83,813	84,524	84,630	85,178	85,178	
34	Line Transformers	368	76,363	77,481	76,906	77,738	78,209	78,625	79,195	79,384	80,028	80,714	81,107	81,682	82,532	
35	Services	369	28,256	28,466	28,652	28,812	28,925	28,451	28,618	28,778	28,968	29,153	29,308	29,448	29,654	
36	Meters	370	45,663	46,268	46,874	47,480	48,086	48,692	49,298	49,904	50,510	50,068	51,328	52,633	52,633	
37	Meter Communications Equipment	370.1	277	277	277	277	277	277	277	277	277	277	277	277	(391)	
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Street Lighting and Signaling Systems	373	24,139	24,223	24,318	24,422	24,487	24,576	24,649	24,748	24,838	24,895	24,999	25,085	25,186	
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	667,737	673,104	673,818	678,613	682,125	684,142	686,947	689,899	694,270	697,074	701,219	705,145	710,258	
<b>GENERAL PLANT</b>																
41	Land and land rights	389	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Structures, Improvements	390	16,601	16,908	17,036	17,332	17,577	17,885	18,198	18,466	18,777	19,035	19,349	19,684	19,970	
43	Leasehold Improvements	391	5,251	5,285	5,319	5,354	5,390	5,426	5,462	5,498	5,534	5,058	5,094	5,130	5,679	
44	Office furniture	391.1	(73)	134	352	569	787	1,005	1,223	1,441	1,768	1,985	2,202	2,419	1,033	
45	Office furniture - Combined for FTY	391.1	-	-	-	-	-	-	-	-	-	-	-	-	(1,060)	
46	Office equipment	391.2	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	2,861	
47	Office equipment - Combined for FTY	391.2	-	-	-	-	-	-	-	-	-	-	-	-	(1,904)	
48	Transportation equipment	392	36,148	36,469	36,813	37,158	37,502	37,839	38,175	38,520	37,667	37,983	38,291	38,597	39,051	
49	Store equipment	393	1,253	1,266	1,279	1,292	1,305	1,318	1,331	1,344	1,357	1,225	1,238	1,251	1,413	
50	Store equipment - Combined for FTY	393	-	-	-	-	-	-	-	-	-	-	-	-	(147)	
51	Tools, shop and garage equipment	394	3,570	3,650	3,731	3,813	3,895	3,977	4,059	4,141	4,224	4,122	4,205	4,288	5,223	
52	Tools, shop and garage equipment - Combined for FTY	394	-	-	-	-	-	-	-	-	-	-	-	-	(850)	
53	Laboratory equipment	395	1,892	1,930	1,968	2,007	2,046	2,085	2,124	2,163	2,202	1,862	1,901	1,940	2,534	
54	Laboratory equipment - Combined for FTY	395	-	-	-	-	-	-	-	-	-	-	-	-	(555)	
55	Power operated equipment	396	888	896	904	912	920	928	936	946	955	964	973	982	981	
56	Electric communications equipment	397	21,609	22,141	22,672	23,203	23,734	24,265	24,796	25,327	25,857	21,737	22,240	22,743	27,630	
57	Electric communications equipment - Combined for FTY	397	-	-	-	-	-	-	-	-	-	-	-	-	(4,380)	
58	Miscellaneous equipment	398	125	129	133	137	141	145	149	153	157	117	120	124	212	
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	-	-	-	-	-	-	-	-	(43)	
60	TOTAL GENERAL	Sum L 41 to L 59	86,179	87,723	89,122	90,692	92,212	93,788	95,368	96,914	97,413	93,003	94,528	96,073	97,648	
61	SUB-TOTAL (L 4 + L 13 + L 25 + L 40 + L 60)	106	920,093	928,778	931,239	939,390	946,095	950,761	957,064	961,005	967,625	967,983	975,612	982,037	990,702	
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ 920,093	\$ 928,778	\$ 931,239	\$ 939,390	\$ 946,095	\$ 950,761	\$ 957,064	\$ 961,005	\$ 967,625	\$ 967,983	\$ 975,612	\$ 982,037	\$ 990,702	

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

NET COST OF REMOVAL NET OF SALVAGE															
4/1/12 to 3/31/13															
Historic Test Year Ended March 31, 2013															
Historic Test Year Ended March 31, 2013															
Line #	Description	Account Number	[1] 3/31/12	[2] 4/30/12	[3] 5/31/12	[4] 6/30/12	[5] 7/31/12	[6] 8/31/12	[7] 9/30/12	[8] 10/31/12	[9] 11/30/12	[10] 12/31/12	[11] 1/31/13	[12] 2/28/13	[13] 3/31/13
<b>INTANGIBLE PLANT</b>															
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-	-	-	-	-	-	-	-	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>PRODUCTION PLANT</b>															
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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>STORAGE PLANT</b>															
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)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TRANSMISSION PLANT</b>															
14	Land and land rights	350	-	-	-	-	-	-	-	266	(266)	-	-	-	-
15	Structures, Improvements	352	-	-	-	-	-	-	-	-	-	-	-	4	4
16	Station Equipment	353	126	173	106	87	66	37	590	36	276	52	152	38	1,739
17	Towers and Fixtures	354	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Poles and Fixtures	355	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Overhead Conductors & Devices	356	3	-	-	-	-	3	4	-	8	12	-	-	30
20	Underground Conduit	357	-	-	-	-	-	-	-	-	-	-	(235)	66	(169)
21	Underground Conductors & Devices	358	-	2	-	-	-	-	-	-	-	-	(1,174)	-	(1,172)
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	129	175	106	87	66	40	594	302	18	64	(1,257)	108	432
<b>DISTRIBUTION PLANT</b>															
26	Land and land rights	360	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Structures, Improvements	361	-	213	-	5	-	-	13	1	32	2	3	-	269
28	Station Equipment	362	167	124	146	144	146	117	489	88	84	59	131	61	1,756
29	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Poles, Towers and Fixtures	364	427	180	130	124	98	114	143	79	154	112	213	147	1,921
31	Overhead Conductors and Devices	365	(644)	42	70	(14)	73	37	(381)	20	23	59	63	60	(592)
32	Underground Conduit	366	-	8	-	-	-	11	-	-	-	-	-	-	27
33	Underground Conductors and Devices	367	(158)	79	50	(446)	47	50	(427)	13	90	23	12	44	(623)
34	Line Transformers	368	(236)	101	78	74	84	58	171	29	54	246	43	90	792
35	Services	369	38	52	87	127	112	68	75	46	49	58	63	53	828
36	Meters	370	-	-	-	-	-	-	-	-	-	-	-	1	1
37	Meter Communications Equipment	370.1	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Street Lighting and Signaling Systems	373	21	-	-	36	1	21	4	3	2	-	9	4	101
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39	(382)	799	561	50	561	476	87	279	488	559	537	465	4,480
<b>GENERAL PLANT</b>															
41	Land and land rights	389	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Structures, Improvements	390	-	48	14	3	-	-	45	3	-	14	-	7	134
43	Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Office furniture	391.1	-	-	-	-	-	-	-	(108)	-	-	-	-	(108)
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 for FTY	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 for FTY	397	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Miscellaneous equipment	398	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Miscellaneous equipment - Combined for FTY	398	-	-	-	-	-	-	-	-	-	-	-	-	-
60	TOTAL GENERAL	Sum L 41 to L 59	-	48	14	3	-	-	45	(105)	-	14	-	7	26
61	SUB-TOTAL (L 4 + L 13 + L 25 L 40 + L 60)	-	(253)	1,022	681	140	627	516	726	476	506	637	(720)	580	4,938
62	Closed Plant Not Classified	106	-	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62	\$ (253)	\$ 1,022	\$ 681	\$ 140	\$ 627	\$ 516	\$ 726	\$ 476	\$ 506	\$ 637	\$ (720)	\$ 580	\$ 4,938

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

Schedule C-3  
Witness: O'Brien  
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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		\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTANGIBLE PLANT</b>							
1	Organization	301	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	-	-	-	-	-
<b>PRODUCTION PLANT</b>							
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	-	-	-	-	-
<b>STORAGE PLANT</b>							
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 )	-	-	-	-	-
<b>TRANSMISSION PLANT</b>							
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	-	-	-	-	-
<b>DISTRIBUTION PLANT</b>							
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	-	-	-	-	-
<b>GENERAL PLANT</b>							
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 for	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 for	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	\$ -	\$ -	\$ -	\$ -	\$ -

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**Working Capital**

<u>Line No</u>	<u>Description</u>	[ 1 ] <u>Reference</u>	[ 2 ] <u>Test Year Ended 3/31/13</u>
1	Operation & Maintenance Expenses	C-4, P 2, L 11	\$ 28,112
2	Tax Expense	C-4, P 7, L 12	20,861
3	Interest Payments	C-4, P 8, L 9	(4,129)
4	Preferred Dividend Payments	C-4, P 9, L 9	139
5	Average Prepayments	C-4, P 11, L 24	4,401
6	Total Cash Working Capital Requirements		<u>\$ 49,384</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
<b>WORKING CAPITAL REQUIREMENT</b>						
1	REVENUE LAG DAYS	Sch C-4, P 3				54.72
2	EXPENSE LAG DAYS					
3	Payroll	Sec D, Sch 7	\$ 54,457	12.73	\$ 693,216	
4	Pension Expense	Sec D, Sch 9	18,600	(62.93)	(1,170,498)	
5	Power Purchased for Resale	Sec D, Sch 2	206,926	33.88	7,010,653	
6	Other Expenses	L 23 - L 3 to L 5	108,149	41.06	4,440,602	
7	Total	Sum (L 3 to L 6)	<u>\$ 388,132</u>		<u>\$ 10,973,973</u>	
8	O & M Expense Lag Days	L7, [4] / [2]				28.27
9	Net (Lead) Lag Days	L 1 - L 8				26.45
10	Operating Expenses Per Day	L 7, [2] / 365				<u>\$ 1,063</u>
11	Working Capital for O & M Expense	L 9 * L 10				\$ 28,112
12	Average Prepayments	Sch C-4, Pg 11				4,401
13	Tax Expense	Sch C-4, Pg 7				20,861
14	Interest Payments	Sch C-4, Pg 8				(4,129)
15	Preferred Dividend Payments	Sch C-4, Pg 9				139
16	Total Working Capital Requirement	Sum (L 11 to L 15)				<u>\$ 49,384</u>
17	Pro Forma O & M Expense		\$ 395,073			
18	Less:					
	Power Purchased for Resale		-			
19	Uncollectible Expense - Present Rates		7,079			
20	Uncollectible Expense-on Rev Increase		(138)			
21	Other					
22	Sub-Total	Sum (L 18 to L 21)	<u>6,941</u>			
23	Pro Forma Cash O&M Expense	L 17 - L22	<u>\$ 388,132</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 ]
<b><u>PAYROLL</u></b>						
1	Union		\$ 29,718	17.00	\$ 505,198	
2	Paid Bi-Weekly with ten-day lag (14 days / 2 + 10 days)					
3	Non-Union		24,739	7.60	188,020	
4	Paid Twice Monthly (365 days / 24 / 2)					
5	Payroll Lag	Sum L 1 to L 4	<u>\$ 54,457</u>		<u>\$ 693,218</u>	<u>12.73</u>
<b><u>PENSION EXPENSE</u></b>						
6	Payment # 1	15-Apr	9,071	(169.00)	\$ (1,532,999)	
7	Payment # 2	15-Jul	9,071	(78.00)	(707,538)	
8	Payment # 3	15-Sep	8,542	(16.00)	(136,672)	
9	Payment # 4	15-Oct	9,071	14.00	126,994	
10	Payment # 5	15-Jan	-	106.00	-	
11	Mid-point of Service Period	1-Oct				
12	Totals & (Lead) Lag Days	Sum L 6 to L 11	<u>35,755</u>		<u>(2,250,215)</u>	<u>(62.9)</u>
<b><u>PURCHASED ELECTRICITY</u></b>						
13	Contract Payment Lag		<u>206,926.00</u>	<u>33.88</u>	<u>\$ 7,010,653</u>	<u>33.88</u>
<b><u>OTHER O &amp; M EXPENSES</u></b>						
14	FEBRUARY, 2012	Sch C-4, Pg 6	\$ 5,432,644		\$ 218,594,490	
15	MAY, 2012	Sch C-4, Pg 6	5,316,723		207,037,385	
16	AUGUST, 2012	Sch C-4, Pg 6	5,583,938		225,546,373	
17	NOVEMBER, 2012	Sch C-4, Pg 6	6,399,542		282,157,463	
18	TOTAL	Sum L 14 to L 17	<u>22,732,848</u>		<u>933,335,710</u>	<u>41.06</u>

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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 ]
<b><u>FEBRUARY, 2012</u></b>					
1	Total Monthly Disbursements	3525	\$ 517,198,744	\$ 4,377,893,763	8.46
2	Total Excl Non-Expense & Under \$1,000	411	\$ 5,894,565	\$ 235,819,456	40.01
3	Total O & M Only	391	\$ 5,432,644	\$ 218,594,490	40.24
<b><u>MAY, 2012</u></b>					
4	Total Monthly Disbursements	3711	\$ 99,917,463	\$ 1,493,131,864	14.94
5	Total Excl Non-Expense & Under \$1,000	429	\$ 5,705,038	\$ 227,870,801	39.94
6	Total O & M Only	404	\$ 5,316,723	\$ 207,037,385	38.94
<b><u>AUGUST, 2012</u></b>					
7	Total Monthly Disbursements	3887	\$ 119,891,774	\$ 1,712,342,416	14.28
8	Total Excl Non-Expense & Under \$1,000	418	\$ 6,481,033	\$ 254,323,773	39.24
9	Total O & M Only	386	\$ 5,583,938	\$ 225,546,373	40.39
<b><u>NOVEMBER, 2012</u></b>					
10	Total Monthly Disbursements	4328	\$ 83,832,906	\$ 1,579,265,011	18.84
11	Total Excl Non-Expense & Under \$1,000	552	\$ 6,726,648	\$ 295,369,151	43.91
12	Total O & M Only	524	\$ 6,399,542	\$ 282,157,463	44.09
<b><u>TOTAL FOUR TEST MONTHS</u></b>					
13	Total Monthly Disbursements	15451	\$ 820,840,887	\$ 9,162,633,054	11.16
14	Total Excl Non-Expense & Under \$1,000	1810	\$ 24,807,283	\$ 1,013,383,180	40.85
15	Total O & M Only	2243	\$ 22,732,848	\$ 933,335,710	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		\$ 71,619	17.22	\$ 1,233,271
2	STATE INCOME TAX		15,939	24.97	397,990
3	PURTA		1,184	115.72	137,012
4	PA CAPITAL STOCK TAX		1,213	24.97	30,289
5	PA LOCAL & USE TAX		6	18.72	112
6	PA PROPERTY TAX		426	55.22	23,524
7	CITY OF PITTSBURGH		298	131.72	39,253
8	GROSS RECEIPTS TAX		46,504	126.22	5,869,679
9	GRT - REVENUE INCREASE		(925)	126.22	(116,754)
10	Total	Sum L 1 to L 9			<u>\$ 7,614,377</u>
11	Days in Year				<u>365</u>
12	Average Daily Amount for Working Capital	L 10 / L 11			<u>\$ 20,861</u>

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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 March 31, 2013				\$ 1,854,317
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>\$ 41,255</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 113
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			<u>(36.5)</u>
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (4,129)</u>

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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 March 31, 2013				\$ 1,854,317
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>\$ 5,581</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 15
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		<u>          </u>	<u>9.09</u>
9	Total Dividend for Working Capital	L 5 * L 8			<u>\$ 139</u>

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**TAX EXPENSE LAG DAYS**

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	<b>FEDERAL INCOME TAX</b>	25%			\$ 71,619				
2	First Payment	04/15/12	07/01/12	77.00	\$ 17,905	1,378,657			
3	Second Payment	06/15/12	07/01/12	16.00	17,905	286,474			
4	Third Payment	09/15/12	07/01/12	(76.00)	17,905	(1,360,752)			
5	Fourth Payment	12/15/12	07/01/12	(167.00)	17,905	(2,990,074)			
6	Total				\$ 71,619	\$ (2,685,696)	(37.50)	54.72	17.22
7	<b>STATE INCOME TAX</b>	25%			\$ 15,939				
8	First Payment	03/15/12	07/01/12	108.00	\$ 3,985	430,346			
9	Second Payment	06/15/12	07/01/12	16.00	3,985	63,755			
10	Third Payment	09/15/12	07/01/12	(76.00)	3,985	(302,836)			
11	Fourth Payment	12/15/12	07/01/12	(167.00)	3,985	(665,443)			
12	Total				\$ 15,939	(474,178)	(29.75)	54.72	24.97
13	<b>PURTA</b>				\$ 1,184				
14	Payment	05/01/12	07/01/12	61.00	\$ 1,184	72,224	61.00	54.72	115.72
15	<b>PA CAPITAL STOCK TAX</b>	25%			\$ 1,213				
16	First Payment	03/15/12	07/01/12	108.00	\$ 303	32,751			
17	Second Payment	06/15/12	07/01/12	16.00	303	4,852			
18	Third Payment	09/15/12	07/01/12	(76.00)	303	(23,047)			
19	Fourth Payment	12/15/12	07/01/12	(167.00)	303	(50,643)			
20	Total				\$ 1,213	(36,087)	(29.75)	54.72	24.97
21	<b>PA LOCAL &amp; USE TAX</b>				\$ 6				
22	Payment	02/20/12	01/15/12	(36.00)	\$ 6	(216)	(36.00)	54.72	18.72
23	<b>PA PROPERTY TAX</b>	50%			\$ 426				
24	First Payment	03/31/12	07/01/12	92.00	\$ 213	19,596			
25	Second Payment	09/30/12	07/01/12	(91.00)	213	(19,383)			
26	Total				\$ 426	213	0.50	54.72	55.22
27	<b>CITY OF PITTSBURGH</b>				\$ 298				
28	Payment	04/15/12	07/01/12	77.00	\$ 298	22,946	77.00	54.72	131.72
29	<b>GROSS RECEIPTS TAX</b>	90%			\$ 46,504				
30	90% of Estimated GRT	03/15/12	07/01/12	108.00	\$ 41,853	4,520,146			
31									
32	Balance Based on Estimate	03/15/13	07/01/12	(257.00)	4,650	(1,195,141)			
33									
34	Total				\$ 46,504	3,325,004	71.50	54.72	126.22

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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	\$ <u>4,401</u>															
24	Rate Case Amount				\$ <u>4,401</u>													

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule**  
**Witness:**  
Page

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**Ankrum/O'Brien**  
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**Plant Materials and Operating Supplies**

Line No	Description	HTY Ended 3-31-13		
		[ 1 ] Materials & Supplies	[ 2 ] Fuel	Stores Expenses
<b>Plant Materials &amp; Supplies</b>				
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>
<b>Amounts Assigned by Function:</b>				
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**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule**  
**Witness:**      **C-6**  
 Page              1      of 1      **Simpson**

**Accumulated Deferred Income Taxes**

Line No	Description	[ 1 ] Reference	[ 2 ] HTY Ended 3-31-13
<b><u>ACCUMULATED DEFERRED INCOME TAXES</u></b>			
1	Transmission Plant	A	\$      92,449
2	Distribution Plant	A	337,373
3	General and Other Plant	B	-
4	CIAC	C	-
5	Total		\$      429,822

- A      Calculated in compliance with IRS regulation #1.167
- B      Included in Lines 1 and 2 by allocation as appropriate
- C      CIAC component of ADIT to be provided after filing

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

**Schedule**  
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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**  
**Before The Pennsylvania Public Utility Commission**  
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**(\$ in Thousands)**

**Schedule**  
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**Excess Pension Capitalized**

Line #	Description	Reference Or Factor	[1] Capitalized Pension Contribution	[2] SFAS - 87 Pension Capitalized	[3] 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
19					
20					
21					
22					
23					
24					
25	Total	Sum L 1 to L 18	<u>\$ 95,000</u>	<u>\$ 44,385</u>	<u>\$ 50,615</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**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	\$ 1,377,908	\$ -	\$ 1,377,908
Total Operating Revenues:					
2	Total Sales Revenues		\$ 421,384	\$ 46,278	\$ 467,662
3	Other Revenues - Off System Sales		-	-	-
4	Other Operating Revenues		15,543	-	15,543
5	Total Revenues	L 2 to L 4	436,927	46,278	483,205
Total Operating Expenses:					
6	Operation & Maintenance Expenses		166,385	475	166,860
7	Depreciation & Amortization Expense		94,796	-	94,796
8	Taxes Other Than Income Taxes		33,773	2,730	36,503
9	Total Operating Expenses	L 6 to L 8	294,954	3,205	298,160
10	Utility Operating Income Before Taxes	L 5 - L 9	\$ 141,973	\$ 43,072	\$ 185,045
Income Taxes:					
11	Federal		42,162	13,569	55,732
12	State		9,831	4,303	14,134
13	Total Income Taxes	L 11 + L: 12	51,994	17,872	69,866
14	Total Operating Expenses	L 9 + L 13	346,948	21,077	368,026
15	Total Operating Income	L 5 - L 14	\$ 89,979	\$ 25,200	\$ 115,179
16	Rate of Return - %	L 15 / L 1	6.53%		8.36%

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule**  
**Witness:**  
Page

**D-1**  
**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>\$ 1,854,318</u>	<u>\$ 1,377,908</u>	Table No 1
	Total Operating Revenues:				
2	Total Sales Revenues	D-3	810,238	421,384	Table No 5
3	Other Revenues - Off System Sales	D-3	1,160	-	Table No 5
4	Other Operating Revenues	D-3	<u>15,261</u>	<u>15,543</u>	Table No 5
5	Total Revenues		826,659	436,927	
	Total Operating Expenses:				
6	Operation & Maintenance Expenses	D-4	395,234	166,385	Table No 6
7	Depreciation & Amortization Expense	D-17	120,303	94,796	Table No 7
8	Taxes Other Than Income Taxes	D-16	<u>53,943</u>	<u>33,773</u>	Table No 8
9	Total Operating Expenses		<u>569,480</u>	<u>294,954</u>	
10	Utility Operating Income Before Taxes		<u>257,179</u>	<u>141,973</u>	
	Income Taxes:				
11	Federal	D-18	76,217	42,162	Table No 9
12	State	D-18	17,397	9,831	Table No 9
13	Total Operating Expenses		<u>663,094</u>	<u>346,948</u>	
14	Total Operating Income		<u>\$ 163,565</u>	<u>\$ 89,979</u>	
	Return Before Adjustments				
15	Earned Rate of Return - %			6.5301%	
16	Required Rate of Return - %	B-9		8.3600%	
17	Return at Required Rate of Return			\$ 115,193	
18	Income Deficiency - \$			25,214	
19	Revenue Deficiency - Tax Multiplier	D-18, Page 2		1.83538	
20	Revenue Deficiency-\$			\$ 46,278	

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

**Schedule**    **D-1**  
**Witness:**    **O'Brien/Gorman**  
Page            3    of 3

**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	\$ 3,162,330	\$ 2,422,504	Table No 1
2	Accumulated Provision for Depreciation	C-3	<u>990,702</u>	<u>806,303</u>	Table No 1
3	Net Electric Plant in Service		2,171,628	1,616,202	
Other Rate Base Items - Additions:					
4	Cash Working Capital	C-4	49,384	49,165	Table No 12
5	Materials & Supplies	C-5	20,627	19,165	Table No 1
6	Excess Pension Capitalized	C-8	<u>50,615</u>	<u>38,774</u>	
7	Total Additions		<u>120,626</u>	<u>107,104</u>	
8	Total Rate Base Before Deductions		2,292,254	1,723,306	
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	<u>(429,822)</u>	<u>(337,282)</u>	Table No 1
11	Total Deductions		<u>(437,937)</u>	<u>(345,397)</u>	
12	Total Electric Rate Base		<u>\$ 1,854,318</u>	<u>\$ 1,377,908</u>	

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule**  
**Witness:**  
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**D-2**  
**Ankrum/O'Brien**  
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**Adjusted Net Operating Income At Present Rates**

Line #	Description	Reference	[ 1 ]	[ 2 ]	[ 3 ]
			FTY Ended 4/30/15 Budget	Adjustments D-3, Pgs 1 & 2 Increase (Decrease)	Pro Forma Adjusted Year Ended 4/30/15 [ 1 ] + [ 2 ]
<b><u>OPERATING REVENUES</u></b>					
1	Distribution Tariff Charges		\$ 451,670	\$ (30,286)	421,384
2	Generation Charges		246,283	105	246,388
3	Transmission Charges		130,179	6,495	136,674
4	SP Distribution Revenue		-	-	-
5	Sales for Resale (Off System)		1,160	-	1,160
6			-	-	-
7	Late Payment Fees		3,723	(8)	3,715
8	Reconnect Fees		1,093	251	1,344
9	Miscellaneous Service		671	(89)	582
10	DL Transmission Dispatch		393	427	820
11	Rent From Electric Property		7,722	(647)	7,075
12	Customer Work - Reimburse & O&M Fixed		1,372	-	1,372
13	Pole Attachment		1,455	-	1,455
14	Other Electric Revenue		4,625	65	4,690
15	Rate Increase		-	-	-
16	Total operating revenues	Sum L 1 to L 15	<u>850,346</u>	<u>(23,687)</u>	<u>826,659</u>
<b><u>OPERATING EXPENSES</u></b>					
17	Power Production Expense		-	-	-
18	Cost of Purchased Power		206,827	99	206,926
19	Other Production Expenses		114	-	114
20	Transmission		8,306	99	8,405
21	Distribution		35,900	406	36,306
22	Customer accounts	0.8800%	44,622	4,126	48,748
23	Customer service and info		581	3	584
24	Sales		-	-	-
25	Administrative and general	0.1461%	103,828	(9,677)	94,151
26	Depreciation		104,908	5,347	110,255
27	Amortization Other		4,721	5,364	10,085
28	Amort of Regulatory Exp		(37)	-	(37)
29	Taxes other than income	5.9000%	55,165	(1,222)	53,943
30	Other		-	-	-
31	Total operating expenses	Sum L 17 to L 30	<u>564,935</u>	<u>4,545</u>	<u>569,480</u>
32	Net Operating Income - BIT	L 16 - L 31	<u>\$ 285,411</u>	<u>\$ (28,232)</u>	<u>257,179</u>
<b><u>INCOME TAX EXPENSE</u></b>					
33	State Income Taxes				17,397
34	Federal Income Taxes				76,217
35	Total Income Taxes	L 33 + L 34			<u>93,614</u>
36	Net Operating Income	L32 - L 35			<u>\$ 163,565</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ 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]
		As Recorded And Allocated	Revenues	Power Expense	Update of Cost Element	Salaries & Wages	Rate Case Normalization	Benefits & Pensions	Uncollectible Expense	Additional IT Expense	Other	Other	Sub-Total Proforma		
<b>OPERATING REVENUE</b>															
1	Distribution Tariff Charges	\$ 451,670	\$ (30,286)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421,384
2	Generation Charges	246,283	105	-	-	-	-	-	-	-	-	-	-	-	246,388
3	Transmission Charges	130,179	6,495	-	-	-	-	-	-	-	-	-	-	-	136,674
4	SP Distribution Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Sales for Resale (Off System)	1,160	-	-	-	-	-	-	-	-	-	-	-	-	1,160
6	Late Payment Fees	3,723	(8)	-	-	-	-	-	-	-	-	-	-	-	3,715
7	Reconnect Fees	1,093	251	-	-	-	-	-	-	-	-	-	-	-	1,344
8	Miscellaneous Service	671	(89)	-	-	-	-	-	-	-	-	-	-	-	582
9	DL Transmission Dispatch	393	427	-	-	-	-	-	-	-	-	-	-	-	820
10	Rent From Electric Property	7,722	(647)	-	-	-	-	-	-	-	-	-	-	-	7,075
11	Customer Work - Reimburse & O&M Fixed	1,372	-	-	-	-	-	-	-	-	-	-	-	-	1,372
12	Pole Attachment	1,455	-	-	-	-	-	-	-	-	-	-	-	-	1,455
13	Other Electric Revenue	4,625	65	-	-	-	-	-	-	-	-	-	-	-	4,690
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total operating revenues	Sum L 1 to L 14	850,346	(23,687)	-	-	-	-	-	-	-	-	-	-	826,659
<b>OPERATING EXPENSE</b>															
15	Power Production Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Cost of Purchased Power	206,827	-	99	-	-	-	-	-	-	-	-	-	-	206,926
17	Other Production Expenses	114	-	-	-	-	-	-	-	-	-	-	-	-	114
18	Transmission	8,306	-	-	-	99	-	-	-	-	-	-	-	-	8,405
19	Distribution	35,900	-	-	-	406	-	-	-	-	-	-	-	-	36,306
20	Customer accounts	44,622	-	-	-	201	-	-	(39)	3,476	-	-	-	-	48,260
21	Customer service and info	581	-	-	-	3	-	-	-	-	-	-	-	-	584
22	Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Administrative and general	103,828	-	-	-	451	841	(10,969)	-	-	-	-	-	-	94,151
24	Depreciation	104,908	-	-	-	-	-	-	-	-	-	-	-	-	104,908
25	Amortization Other	4,721	-	-	-	-	-	-	-	-	-	-	-	-	4,721
26	Amort of Regulatory Exp	(37)	-	-	-	-	-	-	-	-	-	-	-	-	(37)
27	Taxes other than income	55,165	-	-	-	-	-	-	-	-	-	-	-	-	55,165
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Total operating expenses	Sum L 16 to L 28	564,935	-	99	-	1,160	841	(10,969)	(39)	3,476	-	-	-	559,503
29	Net operating margins Before Income Tax	L 15 - L 29	\$ 285,411	\$ (23,687)	\$ (99)	\$ -	\$ (1,160)	\$ (841)	\$ 10,969	\$ 39	\$ (3,476)	\$ -	\$ -	\$ -	\$ 267,156

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

**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	Adjustments				Total Proforma
<b>OPERATING REVENUE</b>													
30	Distribution Tariff Charges	421,384	-	-	-	-	-	-	-	-	-	-	\$ -
31	Generation Charges	246,388	-	-	-	-	-	-	-	-	-	-	421,384
32	Transmission Charges	136,674	-	-	-	-	-	-	-	-	-	-	246,388
33	SP Distribution Revenue	-	-	-	-	-	-	-	-	-	-	-	136,674
34	Sales for Resale (Off System)	1,160	-	-	-	-	-	-	-	-	-	-	-
35	Late Payment Fees	3,715	-	-	-	-	-	-	-	-	-	-	1,160
36	Reconnect Fees	1,344	-	-	-	-	-	-	-	-	-	-	3,715
37	Miscellaneous Service	582	-	-	-	-	-	-	-	-	-	-	1,344
38	DL Transmission Dispatch	820	-	-	-	-	-	-	-	-	-	-	582
39	Rent From Electric Property	7,075	-	-	-	-	-	-	-	-	-	-	820
40	Customer Work - Reimburse & O&M Fixed	1,372	-	-	-	-	-	-	-	-	-	-	7,075
41	Pole Attachment	1,455	-	-	-	-	-	-	-	-	-	-	1,372
42	Other Electric Revenue	4,690	-	-	-	-	-	-	-	-	-	-	1,455
43	Total operating revenues	Sum L 30 to L 42	826,659	-	-	-	-	-	-	-	-	-	4,690
<b>OPERATING EXPENSE</b>													
44	Power Production Expense	-	-	-	-	-	-	-	-	-	-	-	-
45	Cost of Purchased Power	206,926	-	-	-	-	-	-	-	-	-	-	206,926
46	Other Production Expenses	114	-	-	-	-	-	-	-	-	-	-	114
47	Transmission	8,405	-	-	-	-	-	-	-	-	-	-	8,405
48	Distribution	36,306	-	-	-	-	-	-	-	-	-	-	36,306
49	Customer accounts	48,260	-	-	-	-	-	488	-	-	-	-	48,748
50	Customer service and info	584	-	-	-	-	-	-	-	-	-	-	584
51	Sales	-	-	-	-	-	-	-	-	-	-	-	-
52	Administrative and general	94,151	-	-	-	-	-	-	-	-	-	-	94,151
53	Depreciation	104,908	-	-	-	5,347	-	-	-	-	-	-	110,255
54	Amortization Other	4,721	-	-	-	5,364	-	-	-	-	-	-	10,085
55	Amort of Regulatory Exp	(37)	-	-	-	-	-	-	(37)	-	-	-	(37)
56	Taxes other than income	55,165	-	(1,326)	104	-	-	-	-	-	-	-	53,943
57	Total operating expenses	Sum L 44 to L 56	559,503	-	(1,326)	104	10,711	-	488	-	-	-	569,480
58	Net operating margins Before Income Tax	L 43 - L 57	\$ 267,156	\$ -	\$ 1,326	\$ (104)	\$ (10,711)	\$ -	\$ (488)	\$ -	\$ -	\$ -	\$ 257,179

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ 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	HTY End 3-31-13 Pro Forma	D-5A Surcharge Revenue	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 ]
1	Distribution Tariff Charges		\$ 451,670	\$ (28,722)	\$ (2,157)	\$ 593	\$ -	\$ -	\$ (30,286)	\$ 421,384
2	Generation Charges		246,283	-	105	-	-	-	105	246,388
3	Transmission Charges		130,179	-	6,495	-	-	-	6,495	136,674
									-	-
4	Sum Sales to Customers	Sum L 1 to L 3	828,132	(28,722)	4,443	593	-	-	(23,686)	804,446
5	SP Distribution Revenue		-	-	-	-	-	-	-	-
6	Sub-Total	L 4 + L 5	828,132	(28,722)	4,443	593	-	-	(23,686)	804,446
7	Sales for Resale (Off System)		1,160						-	1,160
8	Total Sales of Electricity	L 6 + L 7	829,292	(28,722)	4,443	593	-	-	(23,686)	805,606
9	Late Payment Fees		3,723	-	(8)	-	-	-	(8)	3,715
10	Returned Check Charges		140	-	-	-	-	-	-	140
11	Reconnect Fees		953	-	251	-	-	-	251	1,204
12	Miscellaneous Service		671	-	(89)	-	-	-	(89)	582
13	DL Transmission Dispatch		393	-	427	-	-	-	427	820
			-	-	-	-	-	-	-	-
14	Rent From Electric Property		7,722	-	(647)	-	-	-	(647)	7,075
15	Customer Work - Reimburse & O&M Fixed		1,372	-	-	-	-	-	-	1,372
16	Pole Attachment		1,455	-	-	-	-	-	-	1,455
	<b>Other Electric Revenue</b>		-	-	-	-	-	-	-	-
17	Other Electric Revenues (456.01)		(346)	-	-	-	-	-	-	(346)
18	I.T. Service Charge (456.06)		63	-	(63)	-	-	-	(63)	-
19	AES BV Partners - Demand (456.10)		1,491	-	347	-	-	-	347	1,838
20	AES BV Partners - Transmission (456.11)		1,283	-	-	-	-	-	-	1,283
21	Dominion Marketing Revenue (456.12)		219	-	(219)	-	-	-	(219)	-
22	PJM DLCO Firm (456.32)		1,851	-	-	-	-	-	-	1,851
23	PJM DLC Pwr NFPP (456.53)		64	-	-	-	-	-	-	64
24	Total Present Rate Revenues	Sum L 8 to L 23	850,346	(28,722)	4,442	593	-	-	(23,687)	826,659
25	Other Revenue									
26	<b>TOTAL REVENUES</b>	L 26 + L 27	\$ 850,346	\$ (28,722)	\$ 4,442	\$ 593	\$ -	\$ -	\$ (23,687)	\$ 826,659

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule D-5A**  
**Witness: O'Brien**  
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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		\$ 1,662		\$ (98)	
2	COMMERCIAL CONSUMER ED SURCHARGE		(34)		2	
3	INDUSTRIAL CONSUMER ED SURCHARGE		(3)		0	
4	Sub-Total			\$ 1,625	(96)	1,529
5	RESIDENTIAL UNIVERSAL SERVICE CHARGE		14,782		(872)	
6	CUSTOMER ASSISTANCE-RETAIL REVENUE REDUCTION		(15,108)		-	
7	(RIDER 5 SURCHARGE - UNIVERSAL SERVICES		4,777		-	
8	Sub-Total			4,451	(872)	3,579
9	RESIDENTIAL SMART METER SURCHARGE		1,798		(106)	
10	COMMERCIAL SMART METER SURCHARGE		203		(12)	
11	INDUSTRIAL SMART METER SURCHARGE		6		(0)	
12	Sub-Total			2,007	(118)	1,889
13	RESIDENTIAL EECDR SURCHARGE		7,486		(442)	
14	COMMERCIAL EECDR SURCHARGE		8,445		(498)	
15	INDUSTRIAL EECDR SURCHARGE		4,708		(278)	
16	Sub-Total			20,639	(1,218)	19,421
17	Total Revenue - Adjustment to Revenue			<u>\$ 28,722</u>		
18	Gross Receipts Tax				<u>\$ (2,304)</u>	
19	Net Revenue after GRT offset (Reflected on Taxes - Other Than Income Sch. D-3, S-1					\$ 26,418
20	Equivilant from Expense Summary	D, S-6				26,406
21	Difference					<u>\$ 12</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule D-5B**  
**Witness: O'Brien**  
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**Update of Forecast Revenue**

Line #	Description	[ 1 ] Factor Or Reference	[ 2 ] Business Plan	[ 3 ] Remove Surcharge Adj. 5A	[ 4 ] Updated Revenue Forecast	[ 5 ] Adjustment [ 2 ] - [ 3 ] - [ 4 ]
<b>DISTRIBUTION</b>						
1	Residential		\$ 226,566		\$ 224,718	\$ 1,848
2	Commercial		150,693		149,821	872
3	Industrial		34,351		33,604	747
4	Street Lighting		11,339		12,649	(1,310)
5	Sub-Total		<u>422,949</u>	<u>-</u>	<u>420,792</u>	<u>2,157</u>
6	Surcharges		<u>28,721</u>	<u>28,722</u>		<u>(1)</u>
7	Distribution Revenue		451,670	28,722	420,792	2,156
8	Generation Revenue		246,283		246,388	(105)
9	Transmission Revenue		<u>130,179</u>		<u>136,674</u>	<u>(6,495)</u>
10	Sub Total		828,132	28,722	803,854	(4,444)
11	SP Distribution		-	-	-	-
12	Sales for Resale		<u>1,160</u>	<u>-</u>	<u>1,160</u>	<u>-</u>
13	TOTAL Energy Sales		829,292	28,722	805,014	(4,444)
14	Late Payment, Returned Check		3,863		3,855	8
15	Reconnect Fee		953		1,204	(251)
16	Miscellaneous		671		582	89
17	PJM Office / DL Transmission Dispatch		393		820	(427)
18	Rent / Customer Work / Pole Attachment		10,549		9,902	647
19	Transmission Wholesale		4,343		4,690	(347)
20	Other Revenue		282		-	282
21	-		<u>21,054</u>	<u>-</u>	<u>21,053</u>	<u>1</u>
22	-		<u>\$ 850,346</u>	<u>\$ 28,722</u>	<u>\$ 826,067</u>	<u>\$ (4,443)</u>

**Spread of Adjustment to Commercial & Industrial**

**Spread of Adjustment to Commercial & Industrial**

	Commercial		Industrial		TOTAL
	Business Plan	Update	Business Plan	Update	
23 Revenue By Category	<u>\$ 150,693</u>		<u>\$ 34,351</u>		<u>\$ 185,044</u>
24 Update by Tariff - Direct to Category		\$ 6,680		\$ 974	\$ 7,654
25 Update by Tariff - Allocated		143,141		32,630	175,771
26 Total		<u>\$ 149,821</u>		<u>\$ 33,604</u>	<u>\$ 183,425</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

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

Line #	Description	[ 1 ] Residential	[ 2 ] Commercial	[ 3 ] Industrial	[ 4 ] Street Lighting	[ 5 ] Total
1	Test Year Distribution Revenue	\$ 213,984	\$ 83,857	\$ 78,839	\$ 12,225	\$ 388,905
2	Commodity Billings in Revenues	-	-	-	-	-
3	Revenues net of Commodity - Margin ( L 1 - L 2 )	<u>\$ 213,984</u>	<u>\$ 83,857</u>	<u>\$ 78,839</u>	<u>\$ 12,225</u>	<u>\$ 388,905</u>
4	Average Monthly Customers in TY	<u>526,086</u>	<u>54,853</u>	<u>918</u>	<u>7,529</u>	<u>589,386</u>
5	Average Annual Margin Per Customer ( L 3 / L 4 )	<u>\$ 0.407</u>	<u>\$ 1.529</u>	<u>\$ 85.881</u>	<u>\$ 1.624</u>	<u>\$ 0.660</u>
6	Number of Customers at End of Year	<u>527,652</u>	<u>54,824</u>	<u>918</u>	<u>7,529</u>	<u>590,923</u>
7	Increase in Customers during TY ( L 6 - L 4 )	<u>1,566</u>	<u>(29)</u>	<u>-</u>	<u>-</u>	<u>1,537</u>
8	Annualization of Revenue ( L 5 * L 7 )	<u>\$ 637</u>	<u>\$ (44)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 593</u>

**Duquesne Light Company**  
**Historic Test Year Revenue at Present Rates**  
**12 Month Period Ended March 31, 2013 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	491,960	3,832,384,878	2,104,676,860	\$208,634,612	(\$12,283,700)	\$6,515,752	\$1,695,340	\$1,574,326	\$13,310,837	(\$1,088,878)	\$218,358,288	\$40,512,265	\$165,447,121	\$424,317,675
2	RH	30,074	361,539,325	224,837,263	\$15,597,936	(\$970,140)	\$687,062	\$100,880	\$96,279	\$1,184,144	(\$75,366)	\$16,620,795	\$3,009,194	\$17,704,520	\$37,334,509
3	RA	3,739	50,835,941	26,384,468	\$1,658,956	(\$173,100)	\$88,695	\$12,653	\$11,965	\$185,175	(\$9,813)	\$1,774,531	\$480,568	\$2,083,035	\$4,338,134
4	GS	22,397	90,552,721	64,875,457	\$6,680,447	\$0	\$62,754	\$76,506	(\$5,003)	\$0	(\$31,230)	\$6,783,475	\$779,563	\$3,086,485	\$10,649,522
5	GM<25	19,087	576,518,547	325,080,355	\$21,124,481	\$0	\$407,856	\$64,844	(\$4,186)	\$0	(\$101,900)	\$21,491,095	\$4,393,125	\$15,586,557	\$41,470,778
6	GM>25	9,530	2,223,911,014	631,946,090	\$58,604,611	\$0	\$1,770,369	\$32,357	(\$24,190)	\$0	(\$287,393)	\$60,095,754	\$9,060,665	\$29,484,929	\$98,641,348
7	GMH<25	2,323	44,907,715	28,684,096	\$2,286,242	\$0	\$33,321	\$7,895	(\$510)	\$0	(\$10,489)	\$2,316,458	\$322,793	\$1,363,718	\$4,002,969
8	GMH>25	1,025	246,389,529	90,629,637	\$6,341,364	\$0	\$192,843	\$3,475	(\$2,600)	\$0	(\$30,991)	\$6,504,092	\$1,201,451	\$4,201,959	\$11,907,501
9	GL	771	3,056,476,435	129,906,235	\$57,965,631	\$0	\$7,354,479	\$2,611	(\$1,514)	\$0	(\$307,643)	\$65,013,566	\$852,941	\$5,295,288	\$71,161,794
10	GLH	115	511,473,470	19,812,800	\$9,468,727	\$0	\$1,009,914	\$389	(\$224)	\$0	(\$47,925)	\$10,430,879	\$164,092	\$796,399	\$11,391,370
11	L	29	1,360,934,333	3,196,274	\$20,905,818	\$0	\$1,342,211	\$96	(\$57)	\$0	(\$101,287)	\$22,146,782	\$11,224	\$128,107	\$22,286,112
12	HVPS	5	1,841,208,000	0	\$973,996	\$0	\$643,251	\$17	(\$10)	\$0	(\$7,160)	\$1,610,094	\$0	\$0	\$1,610,094
13	AL	3	102,710	67,360	\$914	\$0	\$0	\$11	\$0	\$0	(\$4)	\$921	\$203	\$3,934	\$5,058
14	SE	1	25,830,648	0	\$1,524,202	\$0	\$0	\$0	\$0	\$0	(\$7,123)	\$1,517,079	\$0	\$0	\$1,517,079
15	SM	1,484	28,984,669	14,146,632	\$9,571,674	\$0	\$0	\$0	\$0	\$0	(\$42,739)	\$9,528,935	\$79,961	\$825,393	\$10,434,289
16	SH	27	865,129	865,129	\$114,170	\$0	\$0	\$0	\$0	\$0	(\$509)	\$113,661	\$4,858	\$50,541	\$169,060
17	UMS	5,495	21,411,195	3,239,617	\$1,205,099	\$0	\$0	\$0	\$0	\$0	(\$5,392)	\$1,199,707	\$37,623	\$227,648	\$1,464,978
18	PAL	827	1,997,900	1,747,408	\$289,767	\$0	\$0	\$0	\$0	\$0	(\$1,321)	\$288,446	\$10,986	\$102,028	\$401,460
19	<b>Total</b>	<b>588,889</b>	<b>14,276,324,158</b>	<b>3,670,095,681</b>	<b>\$422,948,647</b>	<b>(\$13,426,940)</b>	<b>\$20,108,506</b>	<b>\$1,997,074</b>	<b>\$1,644,277</b>	<b>\$14,680,157</b>	<b>(\$2,157,163)</b>	<b>\$445,794,557</b>	<b>\$60,921,511</b>	<b>\$246,387,662</b>	<b>\$753,103,731</b>
20	<u>Other Electric Revenue:</u>														
21	Sales for Resale (Acct. 447)				\$0							\$0		\$1,160,383	\$1,160,383
22	Late Payment/Returned Check Charges (Acct. 450)				\$3,855,102							\$3,855,102			\$3,855,102
23	Reconnect Fees/PJM Office (Acct. 451)				\$1,204,024							\$1,204,024	\$820,445		\$2,024,468
24	Rent Electric Property (Acct. 454)				\$9,901,737							\$9,901,737			\$9,901,737
25	Other Revenue (Acct. 456)				\$582,470							\$582,470			\$582,470
26	Transmission - EGS (Acct. 456)				\$0							\$0	\$75,752,873		\$75,752,873
27	Transmission - Wholesale (Acct. 456)				\$0							\$0	\$4,689,970		\$4,689,970
28	<b>Subtotal Other Revenue</b>				<b>\$15,543,332</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,543,332</b>	<b>\$81,263,288</b>	<b>\$1,160,383</b>	<b>\$97,967,002</b>
29	<b>Total Operating Revenue</b>				<b>\$438,491,978</b>	<b>(\$13,426,940)</b>	<b>\$20,108,506</b>	<b>\$1,997,074</b>	<b>\$1,644,277</b>	<b>\$14,680,157</b>	<b>(\$2,157,163)</b>	<b>\$461,337,889</b>	<b>\$142,184,799</b>	<b>\$247,548,045</b>	<b>\$851,070,733</b>

**Duquesne Light Company**  
**Adjusted Historic Test Year Revenue at Present Rates**  
**12 Month Period Ended March 31, 2013 at Customer Shopping Levels**

A	B	C	D	E	F	G	H
Line	Rate Class	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	\$208,634,612	(\$1,088,878)	\$207,545,733	\$40,512,265	\$165,447,121	\$413,505,120
2	RH	\$15,597,936	(\$75,366)	\$15,522,570	\$3,009,194	\$17,704,520	\$36,236,284
3	RA	\$1,658,956	(\$9,813)	\$1,649,143	\$480,568	\$2,083,035	\$4,212,746
4	GS	\$6,680,447	(\$31,230)	\$6,649,217	\$779,563	\$3,086,485	\$10,515,265
5	GM<25	\$21,124,481	(\$101,900)	\$21,022,581	\$4,393,125	\$15,586,557	\$41,002,263
6	GM>25	\$58,604,611	(\$287,393)	\$58,317,218	\$9,060,665	\$29,484,929	\$96,862,812
7	GMH<25	\$2,286,242	(\$10,489)	\$2,275,752	\$322,793	\$1,363,718	\$3,962,264
8	GMH>25	\$6,341,364	(\$30,991)	\$6,310,374	\$1,201,451	\$4,201,959	\$11,713,784
9	GL	\$57,965,631	(\$307,643)	\$57,657,989	\$852,941	\$5,295,288	\$63,806,217
10	GLH	\$9,468,727	(\$47,925)	\$9,420,801	\$164,092	\$796,399	\$10,381,292
11	L	\$20,905,818	(\$101,287)	\$20,804,531	\$11,224	\$128,107	\$20,943,862
12	HVPS	\$973,996	(\$7,160)	\$966,836	\$0	\$0	\$966,836
13	AL	\$914	(\$4)	\$910	\$203	\$3,934	\$5,047
14	SE	\$1,524,202	(\$7,123)	\$1,517,079	\$0	\$0	\$1,517,079
15	SM	\$9,571,674	(\$42,739)	\$9,528,935	\$79,961	\$825,393	\$10,434,289
16	SH	\$114,170	(\$509)	\$113,661	\$4,858	\$50,541	\$169,060
17	UMS	\$1,205,099	(\$5,392)	\$1,199,707	\$37,623	\$227,648	\$1,464,978
18	PAL	\$289,767	(\$1,321)	\$288,446	\$10,986	\$102,028	\$401,460
19	<b>Total</b>	<b>\$422,948,647</b>	<b>(\$2,157,163)</b>	<b>\$420,791,484</b>	<b>\$60,921,511</b>	<b>\$246,387,662</b>	<b>\$728,100,657</b>
20	<u>Other Electric Revenue:</u>						
21	Sales for Resale (Acct. 447)	\$0		\$0		\$1,160,383	\$1,160,383
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,855,102		\$3,855,102			\$3,855,102
23	Reconnect Fees/PJM Office (Acct. 451)	\$1,204,024		\$1,204,024	\$820,445		\$2,024,468
24	Rent Electric Property (Acct. 454)	\$9,901,737		\$9,901,737			\$9,901,737
25	Other Revenue (Acct. 456)	\$582,470		\$582,470			\$582,470
26	Revenue Annualization	\$593,021		\$593,021			\$593,021
27	Transmission - EGS (Acct. 456)	\$0		\$0	\$75,752,873		\$75,752,873
28	Transmission - Wholesale (Acct. 456)	\$0		\$0	\$4,689,970		\$4,689,970
29	<b>Subtotal Other Revenue</b>	<b>\$16,136,353</b>	<b>\$0</b>	<b>\$16,136,353</b>	<b>\$81,263,288</b>	<b>\$1,160,383</b>	<b>\$98,560,023</b>
30	<b>Total Operating Revenue</b>	<b>\$439,084,999</b>	<b>(\$2,157,163)</b>	<b>\$436,927,836</b>	<b>\$142,184,799</b>	<b>\$247,548,045</b>	<b>\$826,660,680</b>

**Duquesne Light Company**  
**Historic Test Year at Proposed Distribution Rates**  
**12 Month Period Ended March 31, 2013 at Customer Shopping Levels**

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	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	\$257,027,687	\$40,512,265	\$165,447,121	\$462,987,073	\$49,481,954	12.0%	\$49,481,954	23.8%	
2	RH	\$19,382,435	\$3,009,194	\$17,704,520	\$40,096,149	\$3,859,865	10.7%	\$3,859,865	24.9%	
3	RA	\$2,105,470	\$480,568	\$2,083,035	\$4,669,072	\$456,327	10.8%	\$456,327	27.7%	
4	GS	\$8,468,163	\$779,563	\$3,086,485	\$12,334,210	\$1,818,945	17.3%	\$1,818,945	27.4%	
5	GM<25	\$24,623,785	\$4,393,125	\$15,586,557	\$44,603,468	\$3,601,204	8.8%	\$3,601,204	17.1%	
6	GM>25	\$66,452,612	\$9,060,665	\$29,484,929	\$104,998,206	\$8,135,394	8.4%	\$8,135,394	14.0%	
7	GMH<25	\$3,038,166	\$322,793	\$1,363,718	\$4,724,677	\$762,414	19.2%	\$762,414	33.5%	
8	GMH>25	\$6,724,128	\$1,201,451	\$4,201,959	\$12,127,538	\$413,754	3.5%	\$413,754	6.6%	
9	GL	\$65,124,881	\$852,941	\$5,295,288	\$71,273,109	\$7,466,892	11.7%	\$7,466,892	13.0%	
10	GLH	\$11,433,535	\$164,092	\$796,399	\$12,394,026	\$2,012,734	19.4%	\$2,012,734	21.4%	
11	L	\$23,177,360	\$11,224	\$128,107	\$23,316,691	\$2,372,829	11.3%	\$2,372,829	11.4%	
12	HVPS	\$713,623	\$0	\$0	\$713,623	(\$253,212)	-26.2%	(\$253,212)	-26.2%	
13	AL	\$798	\$203	\$3,934	\$4,935	(\$112)	-2.2%	(\$112)	-12.3%	
14	SE	\$1,239,118	\$0	\$0	\$1,239,118	(\$277,961)	-18.3%	(\$277,961)	-18.3%	
15	SM	\$8,341,246	\$79,961	\$825,393	\$9,246,600	(\$1,187,689)	-11.4%	(\$1,187,689)	-12.5%	
16	SH	\$99,764	\$4,858	\$50,541	\$155,163	(\$13,897)	-8.2%	(\$13,897)	-12.2%	
17	UMS	\$877,558	\$37,623	\$227,648	\$1,142,829	(\$322,149)	-22.0%	(\$322,149)	-26.9%	
18	PAL	\$260,694	\$10,986	\$102,028	\$373,709	(\$27,751)	-6.9%	(\$27,751)	-9.6%	
19	<b>Total</b>	<b>\$499,091,023</b>	<b>\$60,921,511</b>	<b>\$246,387,662</b>	<b>\$806,400,197</b>	<b>\$78,299,540</b>	<b>10.8%</b>	<b>\$78,299,540</b>	<b>18.6%</b>	
20	<u>Other Electric Revenue:</u>									
21	Sales for Resale (Acct. 447)	\$0		\$1,160,383	\$1,160,383	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,855,102			\$3,855,102	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$1,204,024	\$820,445		\$2,024,468	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$9,901,737			\$9,901,737	\$0		\$0		
25	Other Revenue (Acct. 456)	\$582,470			\$582,470	\$0		\$0		
26	Revenue Annualization	\$0			\$0	(\$593,021)		(\$593,021)		
27	Transmission - EGS (Acct. 456)	\$0	\$75,752,873		\$75,752,873	\$0		\$0		
28	Transmission - Wholesale (Acct. 456)	\$0	\$4,689,970		\$4,689,970	\$0		\$0		
29	<b>Subtotal Other Revenue</b>	<b>\$15,543,332</b>	<b>\$81,263,288</b>	<b>\$1,160,383</b>	<b>\$97,967,002</b>	<b>(\$593,021)</b>		<b>(\$593,021)</b>		
30	<b>Total Operating Revenue</b>	<b>\$514,634,355</b>	<b>\$142,184,799</b>	<b>\$247,548,045</b>	<b>\$904,367,199</b>	<b>\$77,706,519</b>	<b>9.4%</b>	<b>\$77,706,519</b>	<b>17.8%</b>	

**Duquesne Light Company**  
**Historic Test Year Revenue at Present Rates**  
**12 Month Period Ended March 31, 2013 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 - L)	Transmission Present Rate Revenue (w/o shopping)	Generation Present Rate Revenue (w/o shopping)	Total Present Rate Revenue
1	RS	491,960	3,832,384,878	3,832,384,878	\$208,634,612	(\$12,283,700)	\$6,515,752	\$1,695,340	\$1,574,326	\$13,310,837	(\$1,088,878)	\$218,358,288	\$77,920,049	\$301,225,451	\$597,503,789
2	RH	30,074	361,539,325	361,539,325	\$15,597,936	(\$970,140)	\$687,062	\$100,880	\$96,279	\$1,184,144	(\$75,366)	\$16,620,795	\$5,015,274	\$28,416,991	\$50,053,059
3	RA	3,739	50,835,941	50,835,941	\$1,658,956	(\$173,100)	\$88,695	\$12,653	\$11,965	\$185,175	(\$9,813)	\$1,774,531	\$980,219	\$3,995,705	\$6,750,455
4	GS	22,397	90,552,721	90,552,721	\$6,680,447	\$0	\$62,754	\$76,506	(\$5,003)	\$0	(\$31,230)	\$6,783,475	\$1,064,357	\$4,149,669	\$11,997,500
5	GM<25	19,087	576,518,547	576,518,547	\$21,124,481	\$0	\$407,856	\$64,844	(\$4,186)	\$0	(\$101,900)	\$21,491,095	\$8,066,575	\$26,419,539	\$55,977,209
6	GM>25	9,530	2,223,911,014	2,223,911,014	\$58,604,611	\$0	\$1,770,369	\$32,357	(\$24,190)	\$0	(\$287,393)	\$60,095,754	\$31,131,226	\$94,485,083	\$185,712,064
7	GMH<25	2,323	44,907,715	44,907,715	\$2,286,242	\$0	\$33,321	\$7,895	(\$510)	\$0	(\$10,489)	\$2,316,458	\$466,100	\$2,057,941	\$4,840,499
8	GMH>25	1,025	246,389,529	246,389,529	\$6,341,364	\$0	\$192,843	\$3,475	(\$2,600)	\$0	(\$30,991)	\$6,504,092	\$2,699,291	\$10,468,106	\$19,671,488
9	GL	771	3,056,476,435	3,056,476,435	\$57,965,631	\$0	\$7,354,479	\$2,611	(\$1,514)	\$0	(\$307,643)	\$65,013,566	\$21,718,845	\$124,589,266	\$211,321,677
10	GLH	115	511,473,470	511,473,470	\$9,468,727	\$0	\$1,009,914	\$389	(\$224)	\$0	(\$47,925)	\$10,430,879	\$3,570,603	\$20,559,291	\$34,560,773
11	L	29	1,360,934,333	1,360,934,333	\$20,905,818	\$0	\$1,342,211	\$96	(\$57)	\$0	(\$101,287)	\$22,146,782	\$8,420,061	\$54,546,184	\$85,113,027
12	HVPS	5	1,841,208,000	1,841,208,000	\$973,996	\$0	\$643,251	\$17	(\$10)	\$0	(\$7,160)	\$1,610,094	\$4,082,365	\$74,285,709	\$79,978,167
13	AL	3	102,710	102,710	\$914	\$0	\$0	\$11	\$0	\$0	(\$4)	\$921	\$306	\$5,998	\$7,225
14	SE	1	25,830,648	25,830,648	\$1,524,202	\$0	\$0	\$0	\$0	\$0	(\$7,123)	\$1,517,079	\$127,526	\$1,508,510	\$3,153,115
15	SM	1,484	28,984,669	28,984,669	\$9,571,674	\$0	\$0	\$0	\$0	\$0	(\$42,739)	\$9,528,935	\$168,639	\$1,692,705	\$11,390,279
16	SH	27	865,129	865,129	\$114,170	\$0	\$0	\$0	\$0	\$0	(\$509)	\$113,661	\$4,976	\$50,524	\$169,160
17	UMS	5,495	21,411,195	21,411,195	\$1,205,099	\$0	\$0	\$0	\$0	\$0	(\$5,392)	\$1,199,707	\$255,683	\$1,506,206	\$2,961,596
18	PAL	827	1,997,900	1,997,900	\$289,767	\$0	\$0	\$0	\$0	\$0	(\$1,321)	\$288,446	\$11,384	\$116,677	\$416,508
19	<b>Total</b>	<b>588,889</b>	<b>14,276,324,158</b>	<b>14,276,324,158</b>	<b>\$422,948,647</b>	<b>(\$13,426,940)</b>	<b>\$20,108,506</b>	<b>\$1,997,074</b>	<b>\$1,644,277</b>	<b>\$14,680,157</b>	<b>(\$2,157,163)</b>	<b>\$445,794,557</b>	<b>\$165,703,479</b>	<b>\$750,079,554</b>	<b>\$1,361,577,590</b>
20	<u>Other Electric Revenue:</u>														
21	Sales for Resale (Acct. 447)				\$0							\$0		\$1,160,383	\$1,160,383
22	Late Payment/Returned Check Charges (Acct. 450)				\$3,855,102							\$3,855,102			\$3,855,102
23	Reconnect Fees/PJM Office (Acct. 451)				\$1,204,024							\$1,204,024	\$820,445		\$2,024,468
24	Rent Electric Property (Acct. 454)				\$9,901,737							\$9,901,737			\$9,901,737
25	Other Revenue (Acct. 456)				\$582,470							\$582,470			\$582,470
26	Transmission - EGS (Acct. 456)				\$0							\$0	\$0	\$0	\$0
27	Transmission - Wholesale (Acct. 456)				\$0							\$0	\$4,689,970		\$4,689,970
28	<b>Subtotal Other Revenue</b>				<b>\$15,543,332</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,543,332</b>	<b>\$5,510,414</b>	<b>\$1,160,383</b>	<b>\$22,214,129</b>
29	<b>Total Operating Revenue</b>				<b>\$438,491,978</b>	<b>(\$13,426,940)</b>	<b>\$20,108,506</b>	<b>\$1,997,074</b>	<b>\$1,644,277</b>	<b>\$14,680,157</b>	<b>(\$2,157,163)</b>	<b>\$461,337,889</b>	<b>\$171,213,893</b>	<b>\$751,239,937</b>	<b>\$1,383,791,719</b>

**Duquesne Light Company**  
**Adjusted Historic Test Year Revenue at Present Rates**  
**12 Month Period Ended March 31, 2013 Assuming No Customer Shopping (i.e. 100% Default Service Load)**

A	B	C	D	E	F	G	H
Line	Rate Class	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	\$208,634,612	(\$1,088,878)	\$207,545,733	\$77,920,049	\$301,225,451	\$586,691,234
2	RH	\$15,597,936	(\$75,366)	\$15,522,570	\$5,015,274	\$28,416,991	\$48,954,835
3	RA	\$1,658,956	(\$9,813)	\$1,649,143	\$980,219	\$3,995,705	\$6,625,067
4	GS	\$6,680,447	(\$31,230)	\$6,649,217	\$1,064,357	\$4,149,669	\$11,863,243
5	GM<25	\$21,124,481	(\$101,900)	\$21,022,581	\$8,066,575	\$26,419,539	\$55,508,695
6	GM>25	\$58,604,611	(\$287,393)	\$58,317,218	\$31,131,226	\$94,485,083	\$183,933,527
7	GMH<25	\$2,286,242	(\$10,489)	\$2,275,752	\$466,100	\$2,057,941	\$4,799,794
8	GMH>25	\$6,341,364	(\$30,991)	\$6,310,374	\$2,699,291	\$10,468,106	\$19,477,771
9	GL	\$57,965,631	(\$307,643)	\$57,657,989	\$21,718,845	\$124,589,266	\$203,966,100
10	GLH	\$9,468,727	(\$47,925)	\$9,420,801	\$3,570,603	\$20,559,291	\$33,550,695
11	L	\$20,905,818	(\$101,287)	\$20,804,531	\$8,420,061	\$54,546,184	\$83,770,777
12	HVPS	\$973,996	(\$7,160)	\$966,836	\$4,082,365	\$74,285,709	\$79,334,909
13	AL	\$914	(\$4)	\$910	\$306	\$5,998	\$7,214
14	SE	\$1,524,202	(\$7,123)	\$1,517,079	\$127,526	\$1,508,510	\$3,153,115
15	SM	\$9,571,674	(\$42,739)	\$9,528,935	\$168,639	\$1,692,705	\$11,390,279
16	SH	\$114,170	(\$509)	\$113,661	\$4,976	\$50,524	\$169,160
17	UMS	\$1,205,099	(\$5,392)	\$1,199,707	\$255,683	\$1,506,206	\$2,961,596
18	PAL	\$289,767	(\$1,321)	\$288,446	\$11,384	\$116,677	\$416,508
19	<b>Total</b>	<b>\$422,948,647</b>	<b>(\$2,157,163)</b>	<b>\$420,791,484</b>	<b>\$165,703,479</b>	<b>\$750,079,554</b>	<b>\$1,336,574,516</b>
20	<u>Other Electric Revenue:</u>						
21	Sales for Resale (Acct. 447)	\$0		\$0		\$1,160,383	\$1,160,383
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,855,102		\$3,855,102			\$3,855,102
23	Reconnect Fees/PJM Office (Acct. 451)	\$1,204,024		\$1,204,024	\$820,445		\$2,024,468
24	Rent Electric Property (Acct. 454)	\$9,901,737		\$9,901,737			\$9,901,737
25	Other Revenue (Acct. 456)	\$582,470		\$582,470			\$582,470
26	Revenue Annualization	\$593,021		\$593,021			\$593,021
27	Transmission - EGS (Acct. 456)	\$0		\$0	\$0		\$0
28	Transmission - Wholesale (Acct. 456)	\$0		\$0	\$4,689,970		\$4,689,970
29	<b>Subtotal Other Revenue</b>	<b>\$16,136,353</b>	<b>\$0</b>	<b>\$16,136,353</b>	<b>\$5,510,414</b>	<b>\$1,160,383</b>	<b>\$22,807,150</b>
30	<b>Total Operating Revenue</b>	<b>\$439,084,999</b>	<b>(\$2,157,163)</b>	<b>\$436,927,836</b>	<b>\$171,213,893</b>	<b>\$751,239,937</b>	<b>\$1,359,381,666</b>

**Duquesne Light Company**  
**Historic Test Year at Proposed Distribution Rates**  
**12 Month Period Ended March 31, 2013 Assuming No Customer Shopping (i.e. 100% Default Service Load)**

A	B	C	D	E	F	G	H	I	J	
Line	Rate Class	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	\$257,027,687	\$77,920,049	\$301,225,451	\$636,173,188	\$49,481,954	8.4%	\$49,481,954	23.8%	
2	RH	\$19,382,435	\$5,015,274	\$28,416,991	\$52,814,700	\$3,859,865	7.9%	\$3,859,865	24.9%	
3	RA	\$2,105,470	\$980,219	\$3,995,705	\$7,081,393	\$456,327	6.9%	\$456,327	27.7%	
4	GS	\$8,468,163	\$1,064,357	\$4,149,669	\$13,682,188	\$1,818,945	15.3%	\$1,818,945	27.4%	
5	GM<25	\$24,623,785	\$8,066,575	\$26,419,539	\$59,109,899	\$3,601,204	6.5%	\$3,601,204	17.1%	
6	GM>25	\$66,452,612	\$31,131,226	\$94,485,083	\$192,068,921	\$8,135,394	4.4%	\$8,135,394	14.0%	
7	GMH<25	\$3,038,166	\$466,100	\$2,057,941	\$5,562,207	\$762,414	15.9%	\$762,414	33.5%	
8	GMH>25	\$6,724,128	\$2,699,291	\$10,468,106	\$19,891,525	\$413,754	2.1%	\$413,754	6.6%	
9	GL	\$65,124,881	\$21,718,845	\$124,589,266	\$211,432,992	\$7,466,892	3.7%	\$7,466,892	13.0%	
10	GLH	\$11,433,535	\$3,570,603	\$20,559,291	\$35,563,428	\$2,012,734	6.0%	\$2,012,734	21.4%	
11	L	\$23,177,360	\$8,420,061	\$54,546,184	\$86,143,606	\$2,372,829	2.8%	\$2,372,829	11.4%	
12	HVPS	\$713,623	\$4,082,365	\$74,285,709	\$79,081,697	(\$253,212)	-0.3%	(\$253,212)	-26.2%	
13	AL	\$798	\$306	\$5,998	\$7,102	(\$112)	-1.6%	(\$112)	-12.3%	
14	SE	\$1,239,118	\$127,526	\$1,508,510	\$2,875,154	(\$277,961)	-8.8%	(\$277,961)	-18.3%	
15	SM	\$8,341,246	\$168,639	\$1,692,705	\$10,202,590	(\$1,187,689)	-10.4%	(\$1,187,689)	-12.5%	
16	SH	\$99,764	\$4,976	\$50,524	\$155,263	(\$13,897)	-8.2%	(\$13,897)	-12.2%	
17	UMS	\$877,558	\$255,683	\$1,506,206	\$2,639,447	(\$322,149)	-10.9%	(\$322,149)	-26.9%	
18	PAL	\$260,694	\$11,384	\$116,677	\$388,756	(\$27,751)	-6.7%	(\$27,751)	-9.6%	
19	<b>Total</b>	<b>\$499,091,023</b>	<b>\$165,703,479</b>	<b>\$750,079,554</b>	<b>\$1,414,874,056</b>	<b>\$78,299,540</b>	<b>5.9%</b>	<b>\$78,299,540</b>	<b>18.6%</b>	
20	<b>Other Electric Revenue:</b>									
21	Sales for Resale (Acct. 447)	\$0		\$1,160,383	\$1,160,383	\$0		\$0		
22	Late Payment/Returned Check Charges (Acct. 450)	\$3,855,102			\$3,855,102	\$0		\$0		
23	Reconnect Fees/PJM Office (Acct. 451)	\$1,204,024	\$820,445		\$2,024,468	\$0		\$0		
24	Rent Electric Property (Acct. 454)	\$9,901,737			\$9,901,737	\$0		\$0		
25	Other Revenue (Acct. 456)	\$582,470			\$582,470	\$0		\$0		
26	Revenue Annualization	\$0			\$0	(\$593,021)		(\$593,021)		
27	Transmission - EGS (Acct. 456)	\$0	\$0		\$0	\$0		\$0		
28	Transmission - Wholesale (Acct. 456)	\$0	\$4,689,970		\$4,689,970	\$0		\$0		
29	<b>Subtotal Other Revenue</b>	<b>\$15,543,332</b>	<b>\$5,510,414</b>	<b>\$1,160,383</b>	<b>\$22,214,129</b>	<b>(\$593,021)</b>		<b>(\$593,021)</b>		
30	<b>Total Operating Revenue</b>	<b>\$514,634,355</b>	<b>\$171,213,893</b>	<b>\$751,239,937</b>	<b>\$1,437,088,185</b>	<b>\$77,706,519</b>	<b>5.7%</b>	<b>\$77,706,519</b>	<b>17.8%</b>	

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ 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 ]
<b><u>COST ELEMENT</u></b>									
1	Straight-Time Labor	10	\$ -	\$ -	\$ 86	\$ 273			\$ 359
2	Overtime Labor	11	-	-	26	1			27
3	Paid Time Not Worked	12	-	-	33	28			61
4	Building Rents	14	-	-	103	-			103
5	Incentive Compensation	15	-	-	-	13			13
6	Materials Purchased	23	17	1	2	7			27
7	Employee Expenses	51	-	-	29	8			37
8	Surcharge Revenue Offset	53	1,529	3,567	1,889	19,421			26,406
9	Hardware/Software Maintenance	58	-	-	777	-			777
10	Professional Services	59	336	2,098	1,329	24,276			28,039
11	Uncollectible Accounts	65	-	723	-	-			723
12	Business Meals	76	-	-	8	1			9
13	Miscellaneous	99	-	-	3	-			3
14	TOTAL	Sum L 1 to L 13	1,882	6,389	4,285	44,028	-		56,584
15	Deferred Costs	66	(353)	(2,829)	(2,397)	(24,607)			(30,186)
16	Surcharge Expense Total	L 14 + L 15	<u>\$ 1,529</u>	<u>\$ 3,560</u>	<u>\$ 1,888</u>	<u>\$ 19,421</u>	<u>\$ -</u>		<u>\$ 26,398</u>
17	Surcharge Revenue Offset (Excludes Gross Receipts Taxes)	53	1,529	3,567	1,889	19,421			\$ 26,406
18	Revenue Charged to Capital Accounts		-	-	-	-			-
19	<b>Total Revenue Related net of GRT</b>	To D, S-5, pg 3	<u>\$ 1,529</u>	<u>\$ 3,567</u>	<u>\$ 1,889</u>	<u>\$ 19,421</u>	<u>\$ -</u>		<u>\$ 26,406</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

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

**Update Purchased Energy Expenses**

Line #	Description	[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]
			0 Forecast		Revenue Update	Adjustment
1	Generation Revenue		\$ 246,283		\$ 246,388	
2	Gross Receipts Tax	5.90%	14,531		14,537	
3	Revenue To Generation Expense		231,752		231,851	
4	Sales For Resale		1,160		1,160	
5	Generation Expense		<u>\$ 232,912</u>		<u>\$ 233,011</u>	
6	Adjustment for Generation Revenue					<u>\$ (99)</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**SCHEDULE**      **D-7**  
**Witness:**      **O'Brien**  
PAGE 1 of 2

**ADJUSTMENT---SALARY & WAGES**  
**Adjustment # 7**

Line #	Description	[ 1 ] Account Number	[ 2 ] Recorded Year Ended 3/31/13	[ 3 ] Redistribute General Categories	[ 4 ] Payroll As Distributed	[ 5 ] Total Pro Forma Payroll	[ 6 ] Adjustment
<u>OPERATIONS</u>							
1	Production	500-509	\$ -		\$ -	\$ -	\$ -
2	Generation	546-550	-		-	-	-
3	Transmission	560-567	2,784		2,784	61	2,845
4	Distribution	580-589	8,417		8,417	183	8,600
5	Customer Accounts	901-905	9,242		9,242	201	9,443
6	Customer service and information	907-910	124		124	3	127
7	Sales	911-916	-		-	-	-
8	Administration and general	920-931	15,191		15,191	331	15,522
9	Total Operations	Sum L 1 to L 8	<u>35,758</u>	<u>-</u>	<u>35,758</u>	<u>778</u>	<u>36,537</u>
<u>MAINTENANCE</u>							
10	Production	510-514	-		-	-	-
11	Generation	551-557	-		-	-	-
12	Transmission	568-573	1,744		1,744	38	1,782
13	Distribution	590-598	10,246		10,246	223	10,469
14	Administration and general	935	5,548		5,548	121	5,669
15	Total Maintenance	Sum L 10 to L 14	<u>17,539</u>	<u>-</u>	<u>17,539</u>	<u>382</u>	<u>17,920</u>
16	Total Direct Payroll	L 9 + L 15	53,297	-	53,297	<u>\$ 1,160</u>	<u>\$ 54,457</u>
17	Percent Increase	L 16, C 5 / C 4					<u>2.176%</u>
<u>OTHER</u>							
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>\$ 53,297</u>	<u>\$ -</u>	<u>\$ 53,297</u>	<u>2.176%</u>	<u>\$ 54,457</u>

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

**SCHEDULE D-7**  
**Witness: O'Brien**  
PAGE 2 of 2

**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	O&M Base PR Expense for HTY	52 / 48	\$ 24,810	\$ 22,901	\$ 47,711			
2	O&M Overtime PR Expense for HTY	80 / 20	4,469	1,117	5,586			
3	Total O&M PR Expense	L 1 + L 2	29,279	24,018	53,297			
4	Pro Forma Rate Increase 10/1/12		3.00%					
5	Pro Forma Rate Increase 1/1/13			4.00%				
6	Number of Months for Annualization		6	9				
7	Pro Forma During HTY	L3*(L4 or 5)*L6/12	\$ 439	\$ 721	1,160			
8	Pro Forma Rate Increase 10/1/13		0.00%					
9	Number of Months		0					
10	Annualization Adjustment	(L3+L7)*L8*L12/12	\$ -		-			
11	Total Pro Forma - Existing Employees	[ 4 ] L 3 + L 8					\$ 54,457	
<b><u>Pro Forma For New Employees</u></b>								
12	Changes to Employee Numbers		-					
13	Changes to Employee Numbers			-				
14	Total New Employees - On Company List	L 10 + L 11				\$ -		
15	Increase for Overtime	L 2 / L 1 * L 10	-			-		
16	Sub-Total -- Total Pay at Present Rates	Sum L 10 to L 13	-	-		-		
17	Increase for Pay Rates	L 4 or L 5 * L 14	-	-		-		
18	Pro Forma Increase for Change in Employees	L 14 + L 15	-	-			-	
19	Total Pro Forma Payroll	L 7 + L 16	\$ 439	\$ 721			\$ 54,457	
20	Total O&M PR Expense	[ 3 ] L 3					53,297	
21	Payroll Increase	[ 6 ] L 17 - L 18						\$ 1,160
22	Percent Increase	L 19 / L 18						2.176%

**Duquesne Light Company**  
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**SCHEDULE D-8**  
**Witness: O'Brien**  
PAGE 1 of 1

**ADJUSTMENT---RATE CASE EXPENSE**  
**Adjustment # 8**

Line #	Description	[ 1 ] Reference	[ 2 ] Amount	[ 3 ] Amount	[ 4 ] Sub-Total	[ 5 ] Total
<b><u>RATE CASE FOR NORMALIZATION</u></b>						
<b><u>EXPENDITURES TO 3-31-13</u></b>						
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	150		
<b><u>EXPENDITURES DURING FTY Ended 3-31-14</u></b>						
4	Estimated Expenditures for FPFTY		2,050			
5	Sub-Total	Line 4	2,050	2,050		
<b><u>TOTAL EXPENDITURES FOR RATE FILING</u></b>						
6	Total Rate Case	L 3 + L 5			\$ 2,200	
7	Normalization Period [ A ]	Years	3			
8	Normalization Expense per Year	L 6 / L 7				\$ 733
<b><u>NORMALIZATION OF POLR VI COSTS</u></b>						
9	Costs incurred through May 2013			1,937		
10	Costs to Complete			200		
11	Total POLR CCOSTS	L 9 + L 10		2,137	\$ 2,137	
12	Normalization Period [ B ]	Years	2			
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 HTY Results					961
16	Normalization Adjustment	L 14 + L 15				\$ 841

[ 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

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

Line #	Description	[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]
#	Description	Reference	Pension Contribution Payments To Capital	Pension Contribution Payments To Expense	Amount	Total
<b><u>PENSION COSTS</u></b>						
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 FPFTY Average	<u>3</u>				
8	Average for FPFTY		<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 HTY Capital Additions			18,200		
13	FAS 87 Pension Expense in HTY				<u>29,569</u>	
14	Pension Adjustment to Rate Base	L 10 - L 12		<u>\$ 400</u>		
15	Pro Forma Pension Adjustment	L 11 - L 13				<u>\$ (10,969)</u>

**Duquesne Light Company**  
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**SCHEDULE D-10**  
**Witness: O'Brien**  
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**ADJUSTMENT---UNCOLLECTIBLE ACCOUNTS**  
**Adjustment # 10**

Line #	Description	Reference	[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]
#	Description	Reference	Non-CAP Net Write-Offs	Tariff Revenue	Percent [ 2 ] / [ 3 ]	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
1	Pro Forma Revenue		\$ 804,446		
2	Pro Forma Rate			0.880%	
3	Pro Forma Net Write-Off Expense	L 10 * L 11			7,079
4	Total Pro Forma Write Off	L 9 + L 12			7,079
5	Uncollectible Expense For HTY				8,618
6	Pro Forma Adjustment	L 13 - L 14			(1,539)

**Duquesne Light Company**  
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**(\$ in Thousands)**

**SCHEDULE D-11**  
**Witness: O'Brien**  
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**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		<u>\$ 13,985</u>	
6	Amortization Period	in years		<u>3</u>	
7	Pro Forma HTY Expense	L 5 / L 6			\$ 4,662
8	Recorded HTY Expense				<u>1,186</u>
9	Adjustment To HTY Recorded Expense	L 7 + L 8			<u>\$ 3,476</u>

**Duquesne Light Company**  
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**(\$ in Thousands)**

Schedule D-16  
Witness: Simpson/O'Brien  
Page 1 of 2

**Taxes Other Than Income Taxes**

Line #	Description	[ 1 ] Account Number	[ 2 ] Recorded 2012	[ 3 ] Budget Amounts HTY	[ 4 ] Pro Forma Adjustments	[ 5 ] Pro Forma Tax Expense HTY
1	PURTA Taxes	408.1	\$ 1,165	\$ 1,184	\$ -	\$ 1,184
2	Capital Stock		1,513	1,213		1,213
3	Miscellaneous		(1,600)	6		6
4	Social Security	408.3	7,899	4,003	92	4,095
5	FUTA	408.2	56	34	1	35
6	SUTA	408.4	463	178	4	182
7	Gross Receipts		49,634	47,830	(1,326)	46,504
8	Real Estate Taxes		423	426		426
9	City of Pittsburgh Payroll Tax		636	291	7	298
10						
11	Total	Sum L 1 to L 10	<u>\$ 60,189</u>	<u>\$ 55,165</u>	<u>\$ (1,222)</u>	<u>\$ 53,943</u>

**GROSS RECEIPT TAX PRO FORMA AT PRESENT RATES**

12	Revenue From Sales to Customers			\$ 805,606		
13	Uncollectibles			(7,079)		
14	Customer Assistance Revenue Reduction			(15,108)		
15	Rider 5 Surcharge			<u>4,777</u>		
16	Net Taxable	Sum L 12 to L 15		788,196		
17	Tax Rate			5.90%		
18	Gross Receipts Taxes at Present Rates	L 16 * L 17		46,504		
19	Budget Amount			47,830		
20	Adjustment	L 18 - L 19		<u>\$ (1,326)</u>		

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

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

Line #	Description	[ 1 ] Account Number	[ 2 ]	[ 3 ] FTY	[ 4 ] S&W Adjustment	[ 5 ] Increase in Payroll Taxes
1	Total Payroll Charged to Expense			<u>\$ 50,200</u>	<u>\$ 1,160</u>	
2	FICA Expense			<u>\$ 4,003</u>		
3	FICA Expense - Percent	L 2 / L 1		<u>7.97%</u>	<u>7.97%</u>	
4	Pro Forma FICA Expense on Pro Forma S&W	[ 4 ] L 1 * L 3				\$ 92
5	FUTA Expense			<u>\$ 34</u>		
6	FUTA Expense - Percent	L 5 / L 1		<u>0.07%</u>	<u>0.07%</u>	
7	Pro Forma FUTA Expense on Pro Forma S&W	[ 4 ] L 1 * L 6				1
8	SUTA Expense			<u>\$ 178</u>		
9	SUTA Expense - Percent	L 8 / L 1		<u>0.35%</u>	<u>0.35%</u>	
10	Pro Forma SUTA Expense on Pro Forma S&W	[ 4 ] L 1 * L 9				4
11	City of Pittsburgh Payroll Tax Expense			<u>\$ 291</u>		
12	SUI Expense - Percent	L 11 / L 1		<u>0.58%</u>	<u>0.58%</u>	
13	Pro Forma SUI Expense on Pro Forma S&W	[ 4 ] L 1 * L 12				7
14	Pro Forma Adjustment	Sum L 4 to L 13				<u>\$ 104</u>

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

**Depreciation and Annualization Expense Adjustment**

Line #	Description	Account Number	[ 1 ] Current Depreciation Rate	[ 2 ] Depreciation Expense for Month of								[ 3 ] Depreciation Expense for Month of					[ 15 ] Total Sum [3] to [14]	[ 16 ] Annualized
				[ 4 ] Apr-12	[ 5 ] May-12	[ 6 ] Jun-12	[ 7 ] Jul-12	[ 8 ] Aug-12	[ 9 ] Sep-12	[ 10 ] Oct-12	[ 11 ] Nov-12	[ 12 ] Dec-12	[ 13 ] Jan-13	[ 14 ] Feb-13	[ 15 ] Mar-13			
<b>INTANGIBLE PLANT</b>																		
1	Organization	301		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2	Franchise & Consent	302		-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Miscellaneous Intangible Plant	303		343	343	343	343	343	343	343	445	346	366	366	364	4,288	4,368	
4	TOTAL INTANGIBLE	Sum L 1 to L 3		343	343	343	343	343	343	343	445	346	366	366	364	4,288	4,368	
<b>PRODUCTION PLANT</b>																		
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>STORAGE PLANT</b>																		
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 )		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TRANSMISSION PLANT</b>																		
14	Land and land rights	350		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Structures, Improvements	352		44	44	44	44	44	44	44	44	44	50	50	50	546	585	
16	Station Equipment	353		914	960	999	993	995	999	1,000	999	1,002	1,026	1,019	1,022	11,928	11,294	
17	Towers and Fixtures	354		130	130	130	130	130	130	130	130	130	127	127	127	1,551	1,524	
18	Poles and Fixtures	355		82	82	83	83	84	84	84	84	84	84	84	84	1,002	1,008	
19	Overhead Conductors & Devices	356		185	185	185	185	186	187	186	188	189	197	197	197	2,267	2,364	
20	Underground Conduit	357		102	102	102	102	102	102	102	102	102	102	102	103	1,236	1,236	
21	Underground Conductors & Devices	358		98	107	117	120	121	123	125	125	125	126	127	136	1,450	1,632	
22	Road and Trails	359		5	5	6	5	6	6	5	5	6	3	3	3	58	36	
23	Asset Retirement Costs	359.1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Other Transmission Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24		1,560	1,615	1,666	1,662	1,668	1,675	1,676	1,677	1,683	1,715	1,709	1,722	20,028	19,679	
<b>DISTRIBUTION PLANT</b>																		
26	Land and land rights	360		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Structures, Improvements	361		126	126	126	126	127	127	129	130	130	138	138	139	1,562	1,668	
28	Station Equipment	362		937	943	949	951	959	963	956	954	962	1,000	999	1,000	11,573	12,000	
29	Storage Battery Equipment	363		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Poles, Towers and Fixtures	364		840	844	847	848	850	853	855	857	860	868	871	875	10,268	10,500	
31	Overhead Conductors and Devices	365		907	907	910	909	910	919	928	929	935	880	882	885	10,901	10,620	
32	Underground Conduit	366		166	167	167	167	166	166	167	168	168	163	164	164	1,993	1,968	
33	Underground Conductors and Devices	367		600	601	602	604	605	606	609	613	615	590	591	595	7,231	7,140	
34	Line Transformers	368		929	934	938	941	943	947	953	958	963	929	933	940	11,308	11,280	
35	Services	369		248	248	248	248	248	248	248	248	248	256	257	257	3,002	3,084	
36	Meters	370		605	606	606	606	606	606	606	606	598	630	630	637	7,342	7,644	
37	Meter Communications Equipment	370.1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Leased Property On Customers Premises	372		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Street Lighting and Signaling Systems	373		105	105	106	106	105	105	105	105	106	105	105	105	1,263	1,260	
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39		5,463	5,481	5,499	5,506	5,519	5,540	5,556	5,568	5,585	5,559	5,570	5,597	66,443	67,164	
<b>GENERAL PLANT</b>																		
41	Land and land rights	389		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	Structures, Improvements	390		307	308	310	312	312	313	313	314	315	336	336	336	3,812	4,032	
43	Leasehold Improvements	34		34	34	35	36	36	36	36	36	36	36	37	37	428	444	
44	Office furniture	391.1		207	218	217	218	218	218	218	219	217	217	217	218	2,602	2,616	
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		321	344	345	344	337	336	345	345	316	308	306	341	3,988	4,092	
49	Store equipment	393		13	13	13	13	13	13	13	13	13	13	13	13	156	156	
50	Store equipment - Combined for FTY	393		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51	Tools, shop and garage equipment	394		80	81	82	82	82	82	82	83	83	83	83	83	986	996	
52	Tools, shop and garage equipment - Combined	394		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53	Laboratory equipment	395		38	38	39	39	39	39	39	39	39	39	39	39	466	468	
54	Laboratory equipment - Combined for FTY	395		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	Power operated equipment	396		8	8	8	8	8	8	10	9	9	9	9	9	103	108	
56	Electric communications equipment	397		532	531	531	531	531	531	531	530	516	503	507	507	6,277	6,084	
57	Electric communications equipment - Combined	397		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	Miscellaneous equipment	398		4	4	4	4	4	4	4	4	4	3	4	4	47	48	
59	Miscellaneous equipment - Combined for FTY	398		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	TOTAL GENERAL	Sum L 41 to L 59		1,544	1,579	1,584	1,587	1,580	1,580	1,591	1,592	1,548	1,547	1,546	1,587	18,865	19,044	
61	SUB-TOTAL ( L 4 + L 13 + L 25 L 40 + L 60 )			8,910	9,018	9,092	9,098	9,110	9,138	9,166	9,282	9,162	9,187	9,191	9,270	109,624	110,255	
62	Closed Plant Not Classified	106		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	TOTAL PLANT IN SERVICE	L 61 + L 62		\$ 8,910	\$ 9,018	\$ 9,092	\$ 9,098	\$ 9,110	\$ 9,138	\$ 9,166	\$ 9,282	\$ 9,162	\$ 9,187	\$ 9,191	\$ 9,270	\$ 109,624	\$ 110,255	

**Duquesne Light Company**  
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**(\$ in Thousands)**

Schedule **D-17**  
 Witness: **O'Brien**  
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**Depreciation and Annualization Expense Adjustment**

Line #	Description	Account Number	[ 2 ] Current Depreciation Rate	[ 3 ] [ 4 ] [ 5 ] [ 6 ] [ 7 ] [ 8 ] Amortization Expense for Month of						[ 9 ] [ 10 ] [ 11 ] [ 12 ] [ 13 ] [ 14 ] Amortization Expense for Month of						[ 15 ] HTY Total	[ 16 ] HTY Annualized	
				Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13			Year Ended
<b>INTANGIBLE PLANT</b>																		
1	Organization	301														\$ -	\$ -	
2	Franchise & Consent	302														-	-	
3	Miscellaneous Intangible Plant	303	0.1206													-	-	
4	TOTAL INTANGIBLE	Sum L 1 to L 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>PRODUCTION PLANT</b>																		
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>STORAGE PLANT</b>																		
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TRANSMISSION PLANT</b>																		
14	Land and land rights	350	-													14	14	14
15	Structures, Improvements	352	0.0327													7	7	7
16	Station Equipment	353	0.0306													825	825	825
17	Towers and Fixtures	354	0.0222													444	444	444
18	Poles and Fixtures	355	0.0213													225	225	225
19	Overhead Conductors & Devices	356	0.0187													875	875	875
20	Underground Conduit	357	0.0187													-	-	-
21	Underground Conductors & Devices	358	0.0169													-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-	2,390	2,390	2,390
<b>DISTRIBUTION PLANT</b>																		
26	Land and land rights	360	0.00000													-	-	-
27	Structures, Improvements	361	0.02470													93	93	93
28	Station Equipment	362	0.02440													1,145	1,145	1,145
29	Storage Battery Equipment	363														-	-	-
30	Poles, Towers and Fixtures	364	0.02150													2,193	2,193	2,193
31	Overhead Conductors and Devices	365	0.02300													488	488	488
32	Underground Conduit	366	0.01870													43	43	43
33	Underground Conductors and Devices	367	0.02220													672	672	672
34	Line Transformers	368	0.03074													900	900	900
35	Services	369	0.01690													1,555	1,555	1,555
36	Meters	370	0.03090													30	30	30
37	Meter Communications Equipment	370.1	0.00220													-	-	-
38	Leased Property On Customers Premises	372														-	-	-
39	Street Lighting and Signaling Systems	373	0.02970													176	176	176
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39		-	-	-	-	-	-	-	-	-	-	-	-	7,295	7,295	7,295
<b>GENERAL PLANT</b>																		
41	Land and land rights	389														-	-	-
42	Structures, Improvements	390	0.03540													345	345	345
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													44	44	44
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													11	11	11
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		-	-	-	-	-	-	-	-	-	-	-	-	400	400	400
61	SUB-TOTAL			-	-	-	-	-	-	-	-	-	-	-	-	10,085	10,085	10,085
	(L 4 + L 13 + L 25 L 40 + L 60)		0.04328													-	-	-
62	Closed Plant Not Classified	106														-	-	-
63	TOTAL PLANT IN SERVICE	L 61 + L 62		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,085	\$ 10,085	\$ 10,085

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Depreciation and Annualization Expense Adjustment**

Line #	Description	Account Number	Current Depreciation Rate	Depreciation and Amortization Expense for Month of								Depreciation and Amortization Expense for Month of						Total	Annualized
				[ 1 ]	[ 2 ]	[ 3 ]	[ 4 ]	[ 5 ]	[ 6 ]	[ 7 ]	[ 8 ]	[ 9 ]	[ 10 ]	[ 11 ]	[ 12 ]	[ 13 ]	[ 14 ]		
				Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13				
<b>INTANGIBLE PLANT</b>																			
1	Organization	301		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Franchise & Consent	302		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Miscellaneous Intangible Plant	303		343	343	343	343	343	343	343	445	346	366	366	364		4,288	4,368	
4	TOTAL INTANGIBLE	Sum L 1 to L 3		343	343	343	343	343	343	343	445	346	366	366	364		4,288	4,368	
<b>PRODUCTION PLANT</b>																			
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>STORAGE PLANT</b>																			
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TRANSMISSION PLANT</b>																			
14	Land and land rights	350		-	-	-	-	-	-	-	-	-	-	-	-	14	14	14	
15	Structures, Improvements	352		44	44	44	44	44	44	44	44	44	50	50	57	57	553	592	
16	Station Equipment	353		914	960	999	993	995	999	1,000	999	1,002	1,026	1,019	1,847	12,753	12,119	12,119	
17	Towers and Fixtures	354		130	130	130	130	130	130	130	130	130	127	127	571	1,995	1,968		
18	Poles and Fixtures	355		82	82	83	83	84	84	84	84	84	84	84	309	1,227	1,233		
19	Overhead Conductors & Devices	356		185	185	185	185	186	187	186	188	189	197	197	1,072	3,142	3,239		
20	Underground Conduit	357		102	102	102	102	102	102	102	102	102	102	102	103	1,226	1,236		
21	Underground Conductors & Devices	358		98	107	117	120	121	123	125	125	125	126	127	136	1,450	1,632		
22	Road and Trails	359		5	5	6	5	6	6	5	5	6	3	3	3	58	36		
23	Asset Retirement Costs	359.1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Other Transmission Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24		1,560	1,615	1,666	1,662	1,668	1,675	1,676	1,677	1,683	1,715	1,709	4,112	22,418	22,069		
<b>DISTRIBUTION PLANT</b>																			
26	Land and land rights	360		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Structures, Improvements	361		126	126	126	126	127	127	129	130	130	138	138	232	1,655	1,761		
28	Station Equipment	362		937	943	949	951	959	963	956	954	962	1,000	999	2,145	12,718	13,145		
29	Storage Battery Equipment	363		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
30	Poles, Towers and Fixtures	364		840	844	847	848	850	853	855	857	860	868	871	3,068	12,461	12,693		
31	Overhead Conductors and Devices	365		907	907	910	909	910	919	928	929	935	880	882	1,373	11,389	11,108		
32	Underground Conduit	366		166	167	167	167	166	166	167	168	168	163	164	207	2,036	2,011		
33	Underground Conductors and Devices	367		600	601	602	604	605	606	609	613	615	590	591	1,267	7,903	7,812		
34	Line Transformers	368		929	934	938	941	943	947	953	958	963	929	933	1,840	12,208	12,180		
35	Services	369		248	248	248	248	248	248	248	248	248	256	257	1,812	4,557	4,639		
36	Meters	370		605	606	606	606	606	606	606	606	598	630	630	667	7,372	7,674		
37	Meter Communications Equipment	370.1		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
38	Leased Property On Customers Premises	372		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
39	Street Lighting and Signaling Systems	373		105	105	106	106	105	105	105	105	106	105	105	281	1,439	1,436		
40	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 39		5,463	5,481	5,499	5,506	5,519	5,540	5,556	5,568	5,585	5,559	5,570	12,892	73,738	74,459		
<b>GENERAL PLANT</b>																			
41	Land and land rights	389		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	Structures, Improvements	390		307	308	310	312	312	313	313	314	315	336	336	681	4,157	4,377		
43	Leasehold Improvements	34		34	34	35	36	36	36	36	36	36	36	37	428	428	444		
44	Office furniture	391.1		207	218	217	218	218	218	218	219	217	217	217	218	2,602	2,616		
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		321	344	345	344	337	336	345	345	316	308	306	385	4,032	4,136		
49	Store equipment	393		13	13	13	13	13	13	13	13	13	13	13	13	156	156		
50	Store equipment - Combined for FTY	393		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
51	Tools, shop and garage equipment	394		80	81	82	82	82	82	82	83	83	83	83	83	986	996		
52	Tools, shop and garage equipment - Combined	394		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
53	Laboratory equipment	395		38	38	39	39	39	39	39	39	39	39	39	39	466	468		
54	Laboratory equipment - Combined for FTY	395		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
55	Power operated equipment	396		8	8	8	8	8	8	10	9	9	9	9	9	103	108		
56	Electric communications equipment	397		532	531	531	531	531	531	531	530	516	503	518	6,288	6,095			
57	Electric communications equipment - Combined	397		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
58	Miscellaneous equipment	398		4	4	4	4	4	4	4	4	4	3	4	4	47	48		
59	Miscellaneous equipment - Combined for FTY	398		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
60	TOTAL GENERAL	Sum L 41 to L 59		1,544	1,579	1,584	1,587	1,580	1,580	1,591	1,592	1,548	1,547	1,546	1,987	19,265	19,444		
61	SUB-TOTAL	(L 4 + L 13 + L 25 L 40 + L 60)		8,910	9,018	9,092	9,098	9,110	9,138	9,166	9,282	9,162	9,187	9,191	19,355	119,709	120,340		
62	Closed Plant Not Classified	106		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
63	TOTAL PLANT IN SERVICE	L 61 + L 62		\$ 8,910	\$ 9,018	\$ 9,092	\$ 9,098	\$ 9,110	\$ 9,138	\$ 9,166	\$ 9,282	\$ 9,162	\$ 9,187	\$ 9,191	\$ 19,355	\$ 119,709	\$ 120,340		

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule D-18**  
**Witness: Simpson/O'Brien**  
Page 1 of 3

**Income Tax Expense at Present Rates - Total Company**

Line #	Description	[ 1 ] Factor Or Reference	[ 2 ] Element Or Amount	[ 3 ] Pro Forma HTY At Present Rates	[ 4 ] Total Company Increase	[ 5 ] Pro Forma HTY At Rev Req [ 3 ] + [ 4 ]
1	Revenue			\$ 826,659	\$ (15,682)	\$ 810,977
2	Operating Expenses			(569,480)	1,086	(568,394)
3	OIBIT	L 1 + L 2		257,179	(14,596)	242,583
<b>Interest Expense</b>						
4	Rate Base		1,854,317			
5	Weighted Cost of Debt		0.02230			
6	Synchronized Interest Expense	L 4 * L 5		(41,351)	-	(41,351)
7	Base Taxable Income	L 3 + L 6		215,828	(14,596)	201,232
7a	Tax Basis Repairs Net of Losses			(33,766)		(33,766)
7b	Sec. 263A Deductions			-		-
7c	COR Reduction			(8,105)		(8,105)
8	Total State Tax Depreciation		120,154			
9	Pro Forma Book Depreciation		120,340			
10	State Tax Deducts (Over) Under Book	L 9 - L 8		186	-	186
11	State Taxable Income	L 7 + L 10		<u>\$ 174,143</u>	<u>\$ (14,596)</u>	<u>\$ 159,547</u>
12	State Income Tax	-L 11 * Rate [ 2 ]	9.99%	\$ (17,397)	\$ 1,458	\$ (15,939)
12a	Tax Basis Repairs Net of Losses			(33,766)		(33,766)
12b	Sec. 263A Deductions			-		-
12c	COR Reduction			(8,105)		(8,105)
13	Total Federal Tax Depreciation		178,224			
14	Pro Forma Book Depreciation		120,340			
15	Federal Tax Deducts (Over) Under Book	L 14 - L 13		(57,884)	-	(57,884)
16	Federal Taxable Income	L 7 + L 12 + L 15		<u>98,676</u>	<u>(13,138)</u>	<u>85,538</u>
17	Federal Income Tax Expense	-L 16 * Rate [ 2 ]	35.00%	(34,537)	4,598	(29,938)
18	Total Tax Expense before Deferred Income Tax	L 12 + L 17		<u>(51,934)</u>	<u>6,056</u>	<u>(45,877)</u>
<b>Deferred Federal Income Taxes</b>						
19	Normalized Book/Tax Basis Adjustments			30,515		30,515
20	Normalized S/L Book on Tax Depreciation		87,506			
21	Total Tax Depreciation		<u>176,559</u>			
22	Net Deferred Tax Expense	L 20 - L 21		<u>89,053</u>	-	<u>89,053</u>
23	Deferred Federal Taxable Income	L 19 to L 22		<u>\$ 119,568</u>	<u>\$ -</u>	<u>\$ 119,568</u>
24	Federal Income Tax Expense	[2]=[3] -L23 / L22	34.86%	(41,680)	-	(41,680)
25	Net Income Tax Expense	L 18 + L 24		(93,614)	6,056	(87,557)
<b>Other Tax Adjustments</b>						
26	Amortization of Investment Tax Credit	Fully Amortized		-		-
27	Consolidated Income Tax Offset	Negative		-		-
28	Combined Income Tax Expense	L 25 to L 27		<u>\$ (93,614)</u>	<u>\$ 6,056</u>	<u>\$ (87,557)</u>
29	State Income Tax Expense	L 12		\$ 17,397	\$ (1,458)	\$ 15,939
30	Federal Income Tax Expense	L 17 + L 24		<u>76,217</u>	<u>(4,598)</u>	<u>71,619</u>
31	Total Income Tax Expense	L 29 + L 30		<u>\$ 93,614</u>	<u>\$ (6,056)</u>	<u>\$ 87,557</u>

Exhibit 4 HTY 7-30-13.xlsx

D\_18\_p1 (A1..N61)

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**  
**TAX DEPRECIATION**

**Schedule**     **D-18**  
**Witness:**     **Simpson/O'Brien**  
Page     2     of 3

Line #	Description	[ 1 ] Factor or Reference	[ 2 ] 9 Months in 2012	[ 3 ] 3 Months in 2013	[ 4 ] Total HTY 3/31/13	[ 5 ] Amount To Tax Calc
	# of months in FPFTY		<u>9</u>	<u>3</u>		
	<b><u>FEDERAL &amp; STATE - Tax Basis Repairs Net of Losses</u></b>					
1	---Transmission Plant		\$ 4,927	\$ 369	\$ 5,296	
2	---Distribution Plant		21,161	7,310	28,471	
3	Total					<u>\$ 33,766</u>
	<b><u>FEDERAL &amp; STATE - Sec 263A Deduction</u></b>					
4	---Transmission Plant		-	-	\$ -	
5	---Distribution Plant		-	-	-	
6	Total					<u>\$ -</u>
	<b><u>FEDERAL &amp; STATE - Cost of Removal</u></b>					
7	---Transmission Plant		592	304	\$ 896	
8	---Distribution Plant		5,824	1,386	7,209	
9	Total					<u>\$ 8,105</u>
	<b><u>STATE - Total Tax Depreciation</u></b>					
10	---Transmission Plant		41,690	6,408	\$ 48,097	
11	---Distribution Plant		56,712	15,345	72,057	
12	Total					<u>\$ 120,154</u>
	<b><u>FEDERAL - Total Tax Depreciation</u></b>					
13	---Transmission Plant		52,533	12,923	\$ 65,456	
14	---Distribution Plant		86,827	25,942	112,769	
15	Total					<u>\$ 178,224</u>
	<b><u>FEDERAL for Deferral - S/L Book on Tax Normalized</u></b>					
16	---Transmission Plant		15,353	5,509	\$ 20,861	
17	---Distribution Plant		49,508	17,137	66,645	
18	Total					<u>\$ 87,506</u>
	<b><u>FEDERAL for Deferral - Normalized Basis Adjustment</u></b>					
19	---Transmission Plant		962	1,083	\$ 2,045	
20	---Distribution Plant		21,161	7,310	28,471	
21	Total					<u>\$ 30,515</u>
	<b><u>FEDERAL for Deferral - Accelerated Tax Depreciation</u></b>					
22	---Transmission Plant		52,113	12,733	\$ 64,846	
23	---Distribution Plant		85,983	25,729	111,712	
24	Total					<u>\$ 176,559</u>
	<b><u>FEDERAL - Deferred Tax Expense</u></b>					
25	---Transmission Plant		13,256	3,015	\$ 16,271	
26	---Distribution Plant		19,925	5,485	25,409	
27	Total					<u>\$ 41,680</u>
	<b><u>Deferred Income Taxes -- Account # 282</u></b>					
28	---Transmission Plant				ADIT 92,449	
29	---Distribution Plant				337,373	
30	Combined Income Tax Factor On Taxable Income					<u>\$ 429,822</u>

**Duquesne Light Company**  
**Before The Pennsylvania Public Utility Commission**  
**Historic Test Year - 12 Months Ended March 31, 2013**  
**(\$ in Thousands)**

**Schedule D-18**  
**Witness: Simpson/O'Brien**  
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**GROSS REVENUE CONVERSION FACTOR**

Line #	Description	[ 1 ] Reference Or Factor	[ 2 ] Tax Rate	[ 3 ] Factor
<b><u>GROSS REVENUE CONVERSION FACTOR</u></b>				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			<u>(0.008800)</u>
3	NET AFTER UNCOLLECTIBLE COMPONENT	L 1 + L 2		0.991200
4	GROSS RECEIPTS TAXES	[ 3 ] L 3 * Rate [ 2 ]	(0.0590)	(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
7	STATE INCOME TAXES	[ 3 ] L 6 * Rate [ 2 ]	0.0999	<u>(0.093033)</u>
8	FACTOR AFTER STATE TAXES	L 6 + L 7		0.838225
9	FEDERAL INCOME TAXES	[ 3 ] L 8 * Rate [ 2 ]	0.3500	<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 -- GROSS REVENUE	- L 7 - L 9		<u><u>38.641%</u></u>
<b><u>INCOME TAX FACTOR</u></b>				
13	GROSS REVENUE FACTOR			1.000000
14	STATE INCOME TAXES	[ 3 ] L 13 * Rate [ 2 ]	0.0999	<u>(0.099900)</u>
15	FACTOR AFTER STATE TAXES	L 13 + L 14		0.900100
16	FEDERAL INCOME TAXES	[ 3 ] L 15 * Rate [ 2 ]	0.3500	<u>(0.315035)</u>
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 Incom	- L 14 - L 16		<u><u>41.494%</u></u>