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

Filing Index

Exhibit 1 – Summary of Filing
- Part I – General Information
- Part II – Primary Statements of Rate Base & Operating Income
- Part III – Rate of Return
- Part IV – Rate Structure & Cost Allocation
- Part V – Plant & Depreciation Supporting Data
- Part VI – Unadjusted Comparative Balance Sheet & Operating Income Statements

Exhibits 2 thru 4 – Summary of Measures of Value & Rate of Return
- Exhibit 2 – Fully Projected Future Test Year (May 1, 2014 thru April 30, 2015)
- Exhibit 3 – Future Test Year (April 1, 2013 thru March 31, 2014)
- Exhibit 4 – Historic Test Year (April 1, 2012 thru March 31, 2013)

Exhibit 5 – Direct Testimony
- Statement 1 – David Bordo
- Statement 2 – Matthew Ankrum
- Statement 3 – Jamie Habberfield
- Statement 4 – Scott Ward
- Statement 5 – Robert O'Brien
- Statement 6 – John J. Spanos
- Statement 7 – Matthew L. Simpson
- Statement 8 – Michele Sandoe
- Statement 9 – Paul R. Moul
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- Statement 12 – William V. Pfrommer

Exhibit 6 – Jurisdictional Separation and Allocated Cost of Service Studies

Exhibit 7 – Depreciation Studies

DUQUESNE LIGHT COMPANY

Pittsburgh, Pennsylvania

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT AT MARCH 31, 2013

EXHIBIT JJS1

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

July 17, 2013

Duquesne Light Company
Building No. 3
2841 New Beaver Avenue
Pittsburgh, PA 15223

Attention Mr. Matthew Ankrum
ii Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at March 31, 2013. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page 3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "Depreciation Study Related to Electric Plant at March 31, 2013".

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

JOHN J. SPANOS
Sr. Vice President
Valuation and Rate Division

JJS/krm

057184.200

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Valuation and Rate Division
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RESULTS OF STUDY

DUQUESNE LIGHT COMPANY

DEPRECIATION STUDY

RESULTS OF STUDY

SUMMARY OF RESULTS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Electric Plant in Service, and the annual amortization of net negative salvage. Table 2 presents the experienced salvage and cost of removal associated with regular retirements during the five-year period, 2008-2012.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page 12. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2008 through 2012 beginning on pages 97 through 101.

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2013

	Depreciable Group (1)	Survivor Curve (2)		Original Cost at March 31, 2013 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Depreciable Plant									
	Transmission Plant								
352	Structures and Improvements								
	Major Structures	55-R3	*	11,103,375.44	3,763,219	7,340,157	331,454	22.1	2.99
	Other Small Structures	45-R3		10,191,842.62	1,761,992	8,429,851	253,382	33.3	2.49
	Total Account 352			21,295,218.06	5,525,211	15,770,008	584,836	27.0	2.75
353	Station Equipment	41-S0		333,408,131.21	70,644,620	262,763,511	11,294,155	23.3	3.39
354	Towers and Fixtures	70-R3		67,050,431.08	27,317,095	39,733,336	1,069,320	37.2	1.59
355	Poles and Fixtures	50-R2.5		31,032,569.97	5,361,298	25,671,272	760,286	33.8	2.45
356	Overhead Conductors and Devices	55-R3		71,284,656.95	22,581,760	48,702,897	1,478,875	32.9	2.07
357	Underground Conduit	60-R4		67,259,184.54	22,121,410	45,137,775	1,209,553	37.3	1.80
358	Underground Conductors and Devices	55-R4		91,825,350.47	14,660,729	77,164,621	1,726,198	44.7	1.88
359	Roads and Trails	55-R4		2,091,748.80	135,265	1,956,484	39,083	50.1	1.87
	Total Transmission Plant			**685,247,291.08**	**168,347,388**	**516,899,904**	**18,162,306**	**28.5**	**2.65**
	Distribution Plant								
361	Structures and Improvements								
	Major Structures	65-R2.5	*	36,196,489.84	20,065,865	16,130,624	910,675	17.7	2.52
	Other Small Structures	45-R3		25,013,958.82	9,752,363	15,261,596	564,616	27.0	2.26
	Total Account 361			61,210,448.66	29,818,228	31,392,220	1,475,291	21.3	2.41
362	Station Equipment								
	Company Stations	53-R1		374,300,621.40	92,139,963	282,160,658	9,473,979	29.8	2.53
	Customer High Tension	40-R0.5		33,626,723.75	12,816,994	20,809,730	1,011,179	20.6	3.01
	Portable Substations	40-R0.5		4,304,684.18	320,652	3,984,032	191,967	20.8	4.46
	Total Account 362			412,232,029.33	105,277,609	306,954,420	10,677,125	28.7	2.59
364.11	Poles, Towers and Fixtures	50-R2		372,296,264.73	144,931,330	227,364,935	7,978,585	28.5	2.14
365.01	Overhead Conductors and Devices	48-R1		385,206,126.74	116,165,657	269,040,470	9,990,311	26.9	2.59
366	Underground Conduit	70-R4		112,533,150.08	39,273,068	73,260,082	1,896,409	38.6	1.69
367	Underground Conductors and Devices	50-R1.5		286,078,583.23	85,178,156	200,900,427	6,730,393	29.8	2.35

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2013

	Depreciable Group (1)	Survivor Curve (2)		Original Cost at March 31, 2013 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
368	Line Transformers								
	Overhead	40-S0		197,349,770.33	53,436,810	143,912,960	6,511,435	22.1	3.30
	Conventional Distribution	44-R1		51,747,713.50	13,823,096	37,924,618	1,650,115	23.0	3.19
	Network	50-R1		38,454,923.14	8,512,451	29,942,472	1,088,256	27.5	2.83
	Underground Res. Distribution	40-R1.5		25,099,853.73	6,759,657	18,340,197	819,767	22.4	3.27
	Total Account 368			312,652,260.70	82,532,014	230,120,247	10,069,573		
369.2	Services	65-R3		87,453,880.15	29,654,035	57,799,845	1,498,860	38.6	1.71
370	Meters	31-R2.5	*	96,825,883.64	52,632,787	44,193,097	6,112,813	7.2	6.31
370.1	Meters - Communication Equipment	10-S3		280,027.38	(391,326)	671,353	340,403	2.0	121.56
373	Street Lighting Equipment	27-R0.5		39,865,521.89	25,186,325	14,679,197	1,050,221	14.0	2.63
	Total Distribution Plant			**2,166,634,176.53**	**710,257,883**	**1,456,376,293**	**57,819,984**	**25.2**	**2.67**
	General Plant								
390	Structures and Improvements								
	Major Structures	55-R1.5	*	88,919,716.49	19,430,461	69,489,259	2,939,763	23.6	3.31
	Other Small Structures	45-R3		3,190,991.92	540,522	2,650,470	89,089	29.8	2.79
	Total Account 390			92,110,708.41	19,970,983	72,139,729	3,028,852	23.8	3.29
391	Office Furniture and Equipment								
	Office Furniture	20-SQ		2,589,006.50	1,033,325	1,555,682	129,557	12.0	5.00
	EDP Equipment	5-SQ		5,465,029.53	2,861,125	2,603,905	1,092,994	2.4	20.00
	Total Account 391			8,054,036.03	3,894,450	4,159,587	1,222,551	3.4	15.18
392	Transportation Equipment			61,031,843.40	39,051,133	21,980,710	**		
393	Stores Equipment	30-SQ		2,550,638.13	1,412,956	1,137,682	84,981	13.4	3.33
394	Tools, Shop and Garage Equipment	25-SQ		15,310,625.04	5,222,524	10,088,101	612,444	16.5	4.00
395	Laboratory Equipment	20-SQ		4,253,209.92	2,533,644	1,719,566	212,642	8.1	5.00
396	Power Operated Equipment			2,854,326.15	981,314	1,873,012	**		
397	Communication Equipment	15-SQ		58,573,388.46	27,630,268	30,943,120	3,905,530	7.9	6.67
398	Miscellaneous Equipment	20-SQ		389,416.36	211,774	177,642	19,452	9.1	5.00
	Total General Plant			**245,128,191.90**	**100,909,046**	**144,219,149**	**9,086,452**	**15.9**	**3.71**
Total Depreciable Plant				**3,097,009,659.51**	**979,514,317**	**2,117,495,346**	**85,068,742**		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2013

	Depreciable Group (1)	Survivor Curve (2)	Original Cost at March 31, 2013 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Unrecovered Adjustment for Amortization								
391	Office Furniture and Equipment							
	Office Furniture			1,060,000		385,455 ***		
	EDP Equipment			1,904,500		692,545 ***		
	Total Account 391			2,964,500		1,078,000		
393	Stores Equipment			147,000		53,455 ***		
394	Tools, Shop and Garage Equipment			850,000		309,091 ***		
395	Laboratory Equipment			554,500		201,636 ***		
397	Communication Equipment			4,380,000		1,592,727 ***		
398	Miscellaneous Equipment			43,400		15,782 ***		
Total Unrecovered Adjustment for Amortization				**8,939,400**		**3,250,691**		
Intangible and Nondepreciable Plant								
301	Organization		100,275.19					
302	Franchises and Consents		6,830.09					
303	Miscellaneous Intangible Plant		22,819,144.53	14,448,687				
350	Land and Land Rights		14,150,790.15					
360	Land and Land Rights		13,038,453.01					
389	Land and Land Rights		5,858,894.23					
390.2	Structures and Improvements - Leaseholds		9,386,432.49	5,678,208				
Total Intangible and Nondepreciable Plant			**65,360,819.69**	**20,126,895**				
Total Utility Plant			**3,162,370,479.20**	**990,701,812**		**88,319,433**		

NOTE: Transportation was switched from group to individual with gain loss.
* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.
** Annual Accrual is charged on a vehicle by vehicle basis.
*** 5-year Amortization of Unrecovered Reserve related to Amortization accounting. There are 2.75 years remaining.

DUQUESNE LIGHT COMPANY

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

Account	2008 Cost of Removal	2008 Gross Salvage	2009 Cost of Removal	2009 Gross Salvage	2010 Cost of Removal	2010 Gross Salvage	2011 Cost of Removal	2011 Gross Salvage	2012 Cost of Removal	2012 Gross Salvage	Net Salvage	Salvage Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
352					56,931.00	25,222.30					(31,708.70)	(6,342)
353	245,228.42	126,907.30	171,685.87	142,211.57	1,129,738.15	172,376.88	2,237,422.63	22,751.14	2,033,425.41	182,157.80	(5,171,095.79)	(1,034,219)
354	365,123.12		575,015.52		706,539.71		521,787.63	47,739.53			(2,120,726.45)	(424,145)
355	6,391.76		586,020.60		36,605.71		408,423.80	25,006.41			(1,012,435.46)	(202,487)
356	228,505.37		812,008.88	440,205.81	89,309.48		3,854,947.96	580,986.19	313,423.49		(4,277,003.18)	(855,401)
	845,248.67	**126,907.30**	**2,144,730.87**	**582,417.38**	**2,019,124.05**	**197,599.18**	**7,022,582.02**	**676,483.27**	**2,346,848.90**	**182,157.80**	**(12,612,969.58)**	**(2,522,594)**
361	9,388.71		10,026.43	12,325.82	6,839.25	528.43	319,195.49		305,774.11	15,745.89	(622,623.85)	(124,525)
362	1,393,893.24	129,257.78	154,591.79	294,787.68	2,551,159.64	186,529.33	1,150,920.11	124,674.79	2,061,554.86	267,557.83	(6,309,312.23)	(1,261,862)
364.11	1,784,440.80	476,392.46	3,016,130.74	269,806.22	2,673,850.70	339,768.64	3,436,209.65	748,334.67	2,317,743.98	398,519.18	(10,995,554.70)	(2,199,111)
365.01	1,129,840.66	1,745,609.35	1,817,556.51	1,048,842.52	2,185,425.33	2,095,740.89	2,442,794.97	1,082,338.48	916,072.69	1,410,888.97	(1,108,269.95)	(221,654)
366			76,985.13		51,788.46				29,686.32		(158,459.91)	(31,692)
367	987,499.41	1,157,287.99	1,733,323.79	213,603.04	1,765,610.28	988,823.29	1,302,737.29	774,784.35	569,591.24	1,215,511.49	(2,008,751.85)	(401,750)
368	1,318,444.53	1,346,682.34	1,632,221.17	677,934.14	1,754,568.18	356,198.33	1,743,282.24	732,603.29	1,135,425.22	479,453.91	(3,991,069.33)	(798,214)
369.2	1,184,341.01	148,660.03	2,389,107.51		2,011,774.94	522.92	1,312,441.03		947,369.94	298.59	(7,695,552.89)	(1,539,111)
370	2,800.86		6,362.16		6,934.23		132,098.03				(148,195.28)	(29,639)
370.1	508.30		743.42		631.88		17.99				(1,901.59)	(380)
373	130,124.36		79,093.35		83,955.34		168,712.05		105,394.69		(567,279.79)	(113,456)
	7,941,281.88	**5,003,889.95**	**10,916,142.00**	**2,517,299.42**	**13,092,538.23**	**3,968,111.83**	**12,008,408.85**	**3,462,735.58**	**8,388,613.05**	**3,787,975.86**	**(33,606,971.37)**	**(6,721,394)**
390	592,385.99		34,696.62		225,651.84		398,190.54		1,792,147.48	(18,900.00)	(3,061,972.47)	(612,394)
392						(246,842.15)			(1,873.00)	105,895.00	(139,074.15)	(27,815)
397		1,000.00	10,259.34		26,615.89	7.71	123.20				(35,990.72)	(7,198)
	592,385.99	**1,000.00**	**44,955.96**	**0.00**	**252,267.73**	**(246,834.44)**	**398,313.74**	**0.00**	**1,790,274.48**	**86,995.00**	**(3,237,037.34)**	**(647,407)**
	9,378,916.54	**5,131,797.25**	**13,105,828.83**	**3,099,716.80**	**15,363,930.01**	**3,918,876.57**	**19,429,304.61**	**4,139,218.85**	**12,525,736.43**	**4,057,128.66**	**(49,456,978.29)**	**(9,891,395)**

7 DETAILED DEPRECIATION CALCULATIONS

8 CUMULATIVE DEPRECIATED ORIGINAL COST

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1891	2,282	2,282			0.0
1893	21	21			0.0
1896	34,743	34,743			0.0
1897	18,572	18,572			0.0
1898	2,362	2,362			0.0
1899	115,298	115,298			0.0
1900	16,877	16,876	1	1	0.0
1901	102,965	102,965		1	0.0
1902	236,065	236,065		1	0.0
1903	134,373	134,373		1	0.0
1904	44,615	44,374	241	242	0.0
1905	78,500	77,278	1,222	1,464	0.0
1906	9,602	8,902	700	2,164	0.0
1907	55,493	50,688	4,805	6,969	0.0
1908	10,304	9,376	928	7,897	0.0
1909	1,139	1,096	43	7,940	0.0
1910	34,022	31,326	2,696	10,636	0.0
1911	27,839	25,399	2,440	13,076	0.0
1912	19,672	17,898	1,774	14,850	0.0
1913	329,520	296,586	32,934	47,784	0.0
1914	110,377	101,916	8,461	56,245	0.0
1915	116,745	102,754	13,991	70,236	0.0
1916	531,316	458,228	73,088	143,324	0.0
1917	150,420	135,306	15,114	158,438	0.0
1918	148,991	134,392	14,599	173,037	0.0
1919	163,555	151,849	11,706	184,743	0.0
1920	895,720	770,368	125,352	310,095	0.0
1921	283,994	256,379	27,615	337,710	0.0
1922	927,504	832,302	95,202	432,912	0.0
1923	863,491	761,749	101,742	534,654	0.0
1924	2,425,697	2,119,839	305,858	840,512	0.0
1925	1,680,234	1,480,927	199,307	1,039,819	0.0
1926	1,474,342	1,272,288	202,054	1,241,873	0.1
1927	2,216,724	1,908,663	308,061	1,549,934	0.1
1928	1,453,378	1,287,363	166,015	1,715,949	0.1
1929	1,338,734	1,118,907	219,827	1,935,776	0.1
1930	1,222,543	1,044,914	177,629	2,113,405	0.1
1931	861,025	755,611	105,414	2,218,819	0.1
1932	276,478	241,038	35,440	2,254,259	0.1
1933	238,448	210,378	28,070	2,282,329	0.1
1934	261,029	235,725	25,304	2,307,633	0.1
1935	224,549	190,696	33,853	2,341,486	0.1
1936	220,612	191,747	28,865	2,370,351	0.1
1937	392,766	340,748	52,018	2,422,369	0.1
1938	291,334	235,951	55,383	2,477,752	0.1
1939	256,173	218,541	37,632	2,515,384	0.1

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1940	158,024	131,101	26,923	2,542,307	0.1
1941	969,006	777,607	191,399	2,733,706	0.1
1942	807,131	627,711	179,420	2,913,126	0.1
1943	328,287	252,581	75,706	2,988,832	0.1
1944	168,716	125,441	43,275	3,032,107	0.1
1945	592,070	446,809	145,261	3,177,368	0.2
1946	132,014	100,160	31,854	3,209,222	0.2
1947	252,308	193,251	59,057	3,268,279	0.2
1948	1,357,503	1,044,416	313,087	3,581,366	0.2
1949	1,767,321	1,334,081	433,240	4,014,606	0.2
1950	2,641,347	1,945,353	695,994	4,710,600	0.2
1951	2,258,942	1,699,264	559,678	5,270,278	0.3
1952	2,924,958	2,174,134	750,824	6,021,102	0.3
1953	4,535,386	3,323,908	1,211,478	7,232,580	0.3
1954	6,290,578	4,562,658	1,727,920	8,960,500	0.4
1955	5,799,323	4,123,674	1,675,649	10,636,149	0.5
1956	10,018,068	6,904,387	3,113,681	13,749,830	0.7
1957	6,979,857	4,843,143	2,136,714	15,886,544	0.8
1958	10,012,781	7,372,754	2,640,027	18,526,571	0.9
1959	8,375,866	5,807,350	2,568,516	21,095,087	1.0
1960	7,255,300	4,971,583	2,283,717	23,378,804	1.1
1961	6,026,796	3,959,444	2,067,352	25,446,156	1.2
1962	5,758,581	3,856,784	1,901,797	27,347,953	1.3
1963	5,886,706	3,720,358	2,166,348	29,514,301	1.4
1964	6,423,055	3,990,988	2,432,067	31,946,368	1.5
1965	9,811,179	6,271,121	3,540,058	35,486,426	1.7
1966	8,087,953	5,049,538	3,038,415	38,524,841	1.8
1967	13,293,869	8,129,094	5,164,775	43,689,616	2.1
1968	10,215,227	6,271,099	3,944,128	47,633,744	2.3
1969	15,654,602	9,204,535	6,450,067	54,083,811	2.6
1970	33,902,078	19,594,018	14,308,060	68,391,871	3.3
1971	14,501,853	8,492,712	6,009,141	74,401,012	3.6
1972	45,097,781	24,543,460	20,554,321	94,955,333	4.5
1973	24,396,409	13,540,210	10,856,199	105,811,532	5.1
1974	31,081,419	16,907,124	14,174,295	119,985,827	5.7
1975	35,454,462	18,926,656	16,527,806	136,513,633	6.5
1976	31,910,899	16,934,039	14,976,860	151,490,493	7.2
1977	24,007,614	12,543,422	11,464,192	162,954,685	7.8
1978	28,671,805	14,323,444	14,348,361	177,303,046	8.5
1979	101,964,030	52,740,784	49,223,246	226,526,292	10.8
1980	38,184,737	18,754,725	19,430,012	245,956,304	11.7
1981	32,429,737	15,470,420	16,959,317	262,915,621	12.6
1982	67,336,731	29,940,845	37,395,886	300,311,507	14.3
1983	30,224,321	17,561,425	12,662,896	312,974,403	14.9
1984	36,987,133	20,640,973	16,346,160	329,320,563	15.7
1985	37,158,073	20,281,347	16,876,726	346,197,289	16.5

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1986	47,529,889	24,109,008	23,420,881	369,618,170	17.7
1987	33,605,933	17,251,226	16,354,707	385,972,877	18.4
1988	37,419,147	19,075,559	18,343,588	404,316,465	19.3
1989	40,150,692	19,549,234	20,601,458	424,917,923	20.3
1990	45,608,919	21,456,958	24,151,961	449,069,884	21.4
1991	44,821,633	20,798,928	24,022,705	473,092,589	22.6
1992	53,734,695	23,583,094	30,151,601	503,244,190	24.0
1993	42,087,981	18,418,332	23,669,649	526,913,839	25.2
1994	34,392,802	15,398,555	18,994,247	545,908,086	26.1
1995	42,679,451	16,550,735	26,128,716	572,036,802	27.3
1996	54,180,004	20,085,421	34,094,583	606,131,385	29.0
1997	50,953,304	17,804,997	33,148,307	639,279,692	30.5
1998	14,545,740	5,061,167	9,484,573	648,764,265	31.0
1999	41,149,623	14,765,660	26,383,963	675,148,228	32.2
2000	48,811,274	18,251,053	30,560,221	705,708,449	33.7
2001	54,066,336	15,261,531	38,804,805	744,513,254	35.6
2002	51,976,446	14,654,783	37,321,663	781,834,917	37.3
2003	57,455,757	15,928,698	41,527,059	823,361,976	39.3
2004	67,276,807	16,554,792	50,722,015	874,083,991	41.7
2005	157,213,700	44,347,273	112,866,427	986,950,418	47.1
2006	176,687,430	31,637,220	145,050,210	1,132,000,628	54.1
2007	118,763,485	17,198,349	101,565,136	1,233,565,764	58.9
2008	100,132,439	14,851,108	85,281,331	1,318,847,095	63.0
2009	170,770,830	20,259,577	150,511,253	1,469,358,348	70.2
2010	225,765,566	19,769,285	205,996,281	1,675,354,629	80.0
2011	168,264,678	8,755,617	159,509,061	1,834,863,690	87.6
2012	216,095,944	5,688,379	210,407,565	2,045,271,255	97.7
2013	48,590,708	220,336	48,370,372	2,093,641,627	100.0
TOTAL	3,033,123,492	939,481,865	2,093,641,627		
TRANSPORTATION EQUIPMENT	61,031,843	39,051,133	21,980,710		
POWER OPERATED EQUIPMENT	2,854,326	981,314	1,873,012		
RESERVE AMORTIZATION		-8,939,400			
NONDEPRECIABLE PLANT	65,360,820	20,126,895	45,233,925		
TOTAL	3,162,370,479	990,701,812	2,162,729,274		

12 UTILITY PLANT IN SERVICE

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
1958	8,664.84	7,579	7,308	1,357	6.57	207
1976	618,449.23	504,822	486,757	131,692	7.77	16,949
1977	3,391.44	2,754	2,655	736	7.81	94
1980	846,268.52	675,542	651,368	194,900	7.89	24,702
1981	23,966.12	19,008	18,328	5,638	7.92	712
1984	919.13	721	695	224	7.88	28
1992	183,176.20	131,887	127,168	56,009	8.07	6,940
1993	18,245.19	12,936	12,473	5,772	8.11	712
1994	53,193.66	37,103	35,775	17,418	8.13	2,142
1997	2,962.57	1,955	1,885	1,078	8.12	133
1999	126,209.56	79,310	76,472	49,738	8.13	6,118
2007	61,363.76	25,300	24,395	36,969	8.20	4,508
2009	25,475.49	7,987	7,701	17,774	8.21	2,165
2011	81,766.96	14,366	13,852	67,915	8.21	8,272
2012	37,228.87	3,120	3,008	34,221	8.19	4,178
	2,091,281.54	1,524,390	1,469,841	621,441		77,860
COLLIER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1970	648,185.34	509,091	490,874	157,311	10.50	14,982
1975	13,393.38	10,176	9,812	3,582	11.02	325
1981	136,277.62	98,696	95,164	41,113	11.45	3,591
1987	9,782.46	6,751	6,509	3,273	11.56	283
1994	70,918.91	43,480	41,924	28,995	11.83	2,451
1996	13,664.54	7,988	7,702	5,962	11.90	501
2005	152,200.48	59,450	57,323	94,878	12.09	7,848
2009	95,333.01	22,518	21,712	73,621	12.12	6,074
2011	16,151.99	2,038	1,965	14,187	12.12	1,171
2012	16,183.14	945	911	15,272	12.10	1,262
	1,172,090.87	761,133	733,897	438,194		38,488

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRESCENT SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
1975	741,117.08	520,739	502,105	239,012	14.55	16,427
1979	15,951.88	10,742	10,358	5,594	15.20	368
1981	73,835.77	48,581	46,843	26,993	15.46	1,746
1986	32,983.89	20,823	20,078	12,906	15.62	826
1991	20,828.44	11,960	11,532	9,296	16.13	576
1994	64,957.66	34,713	33,471	31,487	16.34	1,927
1998	124,838.24	58,924	56,815	68,023	16.50	4,123
2000	19,852.32	8,606	8,298	11,554	16.66	694
2006	10,833.62	3,101	2,990	7,844	16.83	466
2009	160,842.96	29,193	28,148	132,695	16.91	7,847
2011	77,708.40	7,289	7,028	70,680	16.91	4,180
	1,343,750.26	754,671	727,666	616,084		39,180
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
1979	723,018.03	407,826	393,232	329,786	23.58	13,986
1996	81,414.46	29,456	28,402	53,013	29.55	1,794
2009	1,062,512.36	108,801	104,908	957,605	32.88	29,124
2010	3,142,248.84	241,953	233,295	2,908,954	32.96	88,257
2011	1,487,059.08	74,650	71,979	1,415,080	33.09	42,765
	6,496,252.77	862,686	831,815	5,664,438		175,926
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1927	2,240.19	2,240	2,240			
1930	6,436.70	6,437	6,437			
1942	1,468.63	1,428	1,377	92	1.26	73
1950	5,615.08	5,206	5,019	596	3.28	182
1953	8,212.61	7,472	7,203	1,009	4.06	249
1955	22,885.50	20,556	19,817	3,069	4.58	670
1957	255.22	226	218	37	5.14	7
1967	7,205.83	5,808	5,599	1,607	8.73	184
1968	4,920.31	3,914	3,773	1,147	9.20	125
1969	190,256.04	149,330	143,961	46,295	9.68	4,783

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1970	320,332.42	247,796	238,887	81,446	10.19	7,993
1972	27,318.37	20,477	19,741	7,578	11.27	672
1973	16,639.27	12,265	11,824	4,815	11.83	407
1975	40,204.26	28,563	27,536	12,668	13.03	972
1976	88,115.52	61,367	59,161	28,955	13.66	2,120
1979	121,303.58	79,143	76,297	45,006	15.64	2,878
1980	89,558.20	57,058	55,007	34,552	16.33	2,116
1981	49,289.52	30,625	29,524	19,766	17.04	1,160
1983	1,036.35	666	642	394	16.55	24
1984	92,693.96	57,832	55,753	36,941	17.33	2,132
1985	682.98	415	400	283	17.91	16
1986	8,965.88	5,276	5,086	3,880	18.70	207
1987	1,502.11	859	828	674	19.30	35
1989	3,778.93	2,019	1,946	1,833	20.69	89
1990	32,331.68	16,696	16,096	16,236	21.30	762
1991	31,077.56	15,411	14,857	16,221	22.11	734
1992	549,405.49	262,176	252,750	296,656	22.73	13,051
1993	5,367.29	2,449	2,361	3,006	23.54	128
1995	78,005.23	32,403	31,238	46,767	24.98	1,872
1996	32,372.43	12,797	12,337	20,036	25.62	782
1997	92,841.41	34,658	33,412	59,430	26.44	2,248
1998	20,969.12	7,360	7,095	13,874	27.27	509
2001	19,846.86	5,644	5,441	14,406	29.57	487
2002	11,682.97	3,064	2,954	8,729	30.23	289
2003	104,666.27	25,005	24,106	80,560	31.07	2,593
2005	95,617.56	18,301	17,643	77,975	32.74	2,382
2006	93,022.16	15,637	15,075	77,947	33.41	2,333
2009	2,014,948.13	191,219	184,344	1,830,604	35.77	51,177
2010	4,908,168.56	342,590	330,272	4,577,896	36.62	125,011
2011	721,996.62	32,490	31,322	690,675	37.16	18,587
2012	128,464.14	2,505	2,415	126,049	37.71	3,343
2013	140,141.68			140,142		
	10,191,842.62	1,827,383	1,761,992	8,429,851		253,382
	21,295,218.06	5,730,263	5,525,211	15,770,008		584,836

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 2.75

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1920	1,453.27	1,453	1,453			
1921	13,335.00	13,335	13,335			
1922	39,003.26	39,003	39,003			
1924	78.04	78	78			
1925	263.12	263	263			
1926	6,664.97	6,665	6,665			
1927	9,807.30	9,807	9,807			
1928	15,081.23	15,081	15,081			
1929	9,396.42	9,396	9,396			
1930	30,324.85	30,325	30,325			
1932	329.14	325	274	55	0.47	55
1933	874.71	857	722	153	0.83	153
1935	2,291.24	2,204	1,856	435	1.56	279
1936	73.16	70	59	14	1.93	7
1938	184,736.39	172,706	145,426	39,310	2.67	14,723
1939	2,398.57	2,221	1,870	529	3.04	174
1941	1,752.61	1,590	1,339	414	3.80	109
1942	8,905.96	8,000	6,736	2,170	4.17	520
1943	19,243.94	17,108	14,406	4,838	4.55	1,063
1944	10,559.30	9,290	7,823	2,736	4.93	555
1945	1,644.16	1,431	1,205	439	5.31	83
1946	521.11	449	378	143	5.70	25
1947	467.39	398	335	132	6.08	22
1948	40,676.55	34,258	28,847	11,830	6.47	1,828
1949	8,103.60	6,748	5,682	2,422	6.86	353
1950	73,713.50	60,679	51,094	22,620	7.25	3,120
1951	4,127.31	3,358	2,828	1,299	7.64	170
1952	2,209.03	1,776	1,495	714	8.04	89
1953	350,673.60	278,572	234,570	116,104	8.43	13,773
1954	17,027.28	13,360	11,250	5,777	8.83	654
1955	571,105.93	442,539	372,637	198,469	9.23	21,503
1956	126,839.00	97,047	81,718	45,121	9.63	4,685
1957	319,292.51	241,104	203,020	116,273	10.04	11,581
1958	42,053.10	31,345	26,394	15,659	10.44	1,500
1959	87,107.97	64,057	53,939	33,169	10.85	3,057
1960	327,098.72	237,268	199,790	127,309	11.26	11,306
1961	100,950.09	72,191	60,788	40,162	11.68	3,439
1962	26,872.17	18,948	15,955	10,917	12.09	903
1963	71,375.83	49,598	41,764	29,612	12.51	2,367
1964	16,550.05	11,331	9,541	7,009	12.93	542
1965	23,796.99	16,043	13,509	10,288	13.36	770
1966	289,932.00	192,416	162,023	127,909	13.79	9,275

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1967	2,856,612.46	1,865,854	1,571,130	1,285,482	14.22	90,400
1968	99,364.41	63,860	53,773	45,591	14.65	3,112
1969	1,988,302.37	1,257,005	1,058,453	929,849	15.08	61,661
1970	8,480,775.55	5,270,463	4,437,958	4,042,818	15.52	260,491
1971	98,099.75	59,889	50,429	47,671	15.97	2,985
1972	5,358,201.40	3,213,635	2,706,020	2,652,181	16.41	161,620
1973	1,199,419.07	706,194	594,646	604,773	16.86	35,870
1974	1,381,673.32	797,999	671,950	709,723	17.32	40,977
1975	5,695,532.00	3,227,031	2,717,300	2,978,232	17.77	167,599
1976	6,346,922.92	3,523,304	2,966,774	3,380,149	18.24	185,315
1977	1,208,456.70	657,280	553,458	654,999	18.70	35,027
1978	918,987.30	489,306	412,017	506,970	19.17	26,446
1979	7,222,477.72	3,760,961	3,166,892	4,055,586	19.65	206,391
1980	3,027,077.24	1,540,843	1,297,456	1,729,621	20.13	85,923
1981	2,857,485.87	1,421,085	1,196,615	1,660,871	20.61	80,586
1982	4,898,151.54	2,377,416	2,001,887	2,896,265	21.10	137,264
1983	1,488,456.45	925,522	779,330	709,126	18.10	39,178
1984	4,270,343.91	2,602,775	2,191,649	2,078,695	18.42	112,850
1985	1,858,836.11	1,108,982	933,811	925,025	18.76	49,308
1986	2,563,643.93	1,495,117	1,258,953	1,304,691	19.12	68,237
1987	3,305,653.92	1,881,248	1,584,092	1,721,562	19.50	88,285
1988	979,559.44	545,517	459,349	520,210	19.69	26,420
1989	3,582,405.80	1,939,873	1,633,457	1,948,949	20.11	96,914
1990	1,023,561.23	540,236	454,902	568,659	20.35	27,944
1991	1,436,901.60	737,562	621,059	815,843	20.62	39,566
1992	7,302,939.27	3,636,864	3,062,397	4,240,542	20.92	202,703
1993	2,461,460.63	1,186,178	998,813	1,462,648	21.23	68,895
1994	936,481.80	435,464	366,680	569,802	21.57	26,416
1995	662,817.34	297,671	250,652	412,165	21.77	18,933
1996	6,649,197.86	2,862,480	2,410,332	4,238,866	22.16	191,285
1997	7,895,624.39	3,257,735	2,743,154	5,152,470	22.42	229,816
1998	656,514.68	258,535	217,698	438,817	22.70	19,331
1999	2,280,891.95	856,247	720,997	1,559,895	22.88	68,177
2000	1,548,994.32	548,964	462,251	1,086,743	23.22	46,802
2001	1,062,572.14	354,580	298,572	764,000	23.46	32,566
2002	1,903,303.78	595,353	501,313	1,401,991	23.62	59,356
2003	1,669,809.42	483,577	407,193	1,262,616	23.92	52,785
2004	1,184,919.17	315,188	265,402	919,517	24.14	38,091
2005	6,172,349.75	1,492,474	1,256,728	4,915,622	24.30	202,289
2006	28,182,729.35	6,087,470	5,125,913	23,056,816	24.50	941,095
2007	22,754,320.88	4,291,465	3,613,599	19,140,722	24.74	773,675
2008	3,421,474.65	549,489	462,693	2,958,782	24.83	119,162

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
2009	28,260,782.04	3,688,032	3,105,482	25,155,300	24.99	1,006,615
2010	58,861,469.18	5,809,627	4,891,957	53,969,512	25.11	2,149,323
2011	19,161,550.00	1,247,417	1,050,379	18,111,171	25.13	720,699
2012	46,797,222.95	1,361,799	1,146,694	45,650,529	25.02	1,824,562
2013	6,575,093.28	32,875	27,682	6,547,411	24.94	262,527
	333,408,131.21	83,873,134	70,644,620	262,763,511		11,294,155
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.3	3.39

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1915	44,951.23	41,695	38,665	6,286	5.07	1,240
1916	455,121.83	420,469	389,917	65,205	5.33	12,234
1917	31,576.45	29,059	26,948	4,628	5.58	829
1918	44,288.30	40,593	37,643	6,645	5.84	1,138
1919	31,113.97	28,403	26,339	4,775	6.10	783
1920	542,386.70	493,105	457,276	85,111	6.36	13,382
1924	40,228.25	35,964	33,351	6,877	7.42	927
1925	3,708.45	3,301	3,061	647	7.70	84
1926	113,038.17	100,152	92,875	20,163	7.98	2,527
1927	90,194.01	79,538	73,759	16,435	8.27	1,987
1930	77,944.96	67,723	62,802	15,143	9.18	1,650
1931	2,443.61	2,112	1,959	485	9.50	51
1933	1,580.96	1,351	1,253	328	10.17	32
1934	1,788.15	1,519	1,409	379	10.52	36
1936	21,413.31	17,969	16,663	4,750	11.26	422
1941	10,191.10	8,252	7,652	2,539	13.32	191
1942	176,846.59	142,059	131,737	45,110	13.77	3,276
1943	194.50	155	144	50	14.24	4
1944	9,854.43	7,782	7,217	2,637	14.72	179
1945	7,463.15	5,841	5,417	2,046	15.21	135
1948	3,260.30	2,479	2,299	961	16.78	57
1949	18,769.93	14,126	13,100	5,670	17.32	327
1950	56,383.99	41,982	38,932	17,452	17.88	976
1951	252,595.83	185,984	172,470	80,126	18.46	4,341
1952	56,205.68	40,918	37,945	18,261	19.04	959
1953	242,093.61	174,169	161,514	80,580	19.64	4,103
1954	1,557,215.51	1,106,729	1,026,313	530,903	20.25	26,217
1956	3,394,544.44	2,351,435	2,180,578	1,213,966	21.51	56,437
1957	672,764.82	459,882	426,467	246,298	22.15	11,120
1959	342,578.29	227,667	211,125	131,453	23.48	5,599
1960	111,489.89	73,010	67,705	43,785	24.16	1,812
1961	42,463.76	27,395	25,404	17,060	24.84	687
1962	129,643.90	82,342	76,359	53,285	25.54	2,086
1963	135,003.17	84,377	78,246	56,757	26.25	2,162
1964	684,611.81	420,940	390,354	294,258	26.96	10,915
1965	2,141,345.88	1,294,294	1,200,250	941,096	27.69	33,987
1966	872,961.56	518,539	480,862	392,100	28.42	13,797
1967	386,557.36	225,475	209,092	177,465	29.17	6,084
1968	312,979.47	179,203	166,182	146,797	29.92	4,906
1969	2,384,904.40	1,339,625	1,242,287	1,142,617	30.68	37,243
1970	1,607,035.13	885,251	820,928	786,107	31.44	25,003
1971	812,281.22	438,396	406,542	405,739	32.22	12,593

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1972	9,357,563.86	4,946,128	4,586,738	4,770,826	33.00	144,570
1973	1,627,015.86	841,639	780,485	846,531	33.79	25,053
1974	3,363,963.95	1,701,695	1,578,048	1,785,916	34.59	51,631
1975	84,817.27	41,924	38,878	45,939	35.40	1,298
1976	10,497.75	5,067	4,699	5,799	36.21	160
1979	11,398,313.66	5,096,642	4,726,315	6,671,999	38.70	172,403
1980	2,973,217.87	1,293,766	1,199,760	1,773,458	39.54	44,852
1981	3,754,465.46	1,588,139	1,472,743	2,281,722	40.39	56,492
1984	3,219.84	1,388	1,287	1,933	37.92	51
1986	737,547.29	297,895	276,250	461,297	39.48	11,684
1987	10,140.94	3,969	3,681	6,460	40.04	161
1990	11,947.09	4,159	3,857	8,090	42.61	190
1991	413,688.30	138,586	128,516	285,172	43.18	6,604
1992	891,161.61	284,815	264,120	627,042	44.18	14,193
1994	15,461.62	4,493	4,167	11,295	45.77	247
1995	458,722.20	127,020	117,790	340,932	46.35	7,356
1997	95,657.04	23,656	21,937	73,720	47.94	1,538
1998	326,610.17	76,100	70,570	256,040	48.54	5,275
1999	401,035.92	87,105	80,776	320,260	49.54	6,465
2000	1,067,832.74	216,450	200,722	867,111	50.14	17,294
2002	6,027.00	1,037	962	5,065	51.75	98
2003	502,346.17	78,366	72,672	429,674	52.75	8,145
2005	3,565,247.51	444,943	412,613	3,152,635	54.36	57,995
2006	42,888.83	4,692	4,351	38,538	54.98	701
2008	3,416,677.51	264,451	245,236	3,171,442	56.60	56,033
2009	2,120,337.21	130,401	120,926	1,999,411	57.23	34,936
2010	538,553.22	24,450	22,673	515,880	57.85	8,918
2011	216,424.99	6,276	5,820	210,605	58.49	3,601
2012	1,655,780.92	20,863	19,347	1,636,434	58.77	27,845
2013	59,249.21	124	115	59,134	58.36	1,013
	67,050,431.08	29,457,499	27,317,095	39,733,336		1,069,320

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 1.59

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1931	7,560.14	7,116	6,192	1,368	2.94	465
1941	904.49	810	705	199	5.20	38
1943	118.07	105	91	27	5.66	5
1945	698.06	612	533	165	6.13	27
1950	50.15	43	37	13	7.40	2
1953	1,044.18	871	758	286	8.27	35
1954	2,240.19	1,856	1,615	625	8.58	73
1958	3,403.68	2,726	2,372	1,032	9.96	104
1965	12,431.15	9,194	8,000	4,431	13.02	340
1966	24,288.02	17,716	15,415	8,873	13.53	656
1968	57,084.08	40,416	35,167	21,917	14.60	1,501
1969	209,683.24	146,149	127,167	82,516	15.15	5,447
1970	21,118.65	14,479	12,598	8,521	15.72	542
1972	49,575.48	32,809	28,548	21,027	16.91	1,243
1973	33,688.05	21,877	19,036	14,652	17.53	836
1974	547,441.36	348,611	303,334	244,107	18.16	13,442
1975	25,110.75	15,664	13,630	11,481	18.81	610
1976	11,823.49	7,222	6,284	5,539	19.46	285
1977	13,940.21	8,328	7,246	6,694	20.13	333
1978	4,583.18	2,676	2,328	2,255	20.81	108
1979	993,922.40	566,337	492,782	501,140	21.51	23,298
1980	424,820.94	236,115	205,449	219,372	22.21	9,877
1981	2,138,558.34	1,157,815	1,007,439	1,131,119	22.93	49,329
1982	10,564.59	5,565	4,842	5,723	23.66	242
1985	1,807.38	993	864	943	22.76	41
1986	846,055.70	452,640	393,851	452,205	23.25	19,450
1987	144,740.31	74,918	65,188	79,552	24.00	3,315
1988	1,657.21	833	725	932	24.51	38
1989	16,091.99	7,797	6,784	9,308	25.27	368
1992	1,330,919.14	577,220	502,251	828,668	27.10	30,578
1993	1,291,042.91	535,525	465,971	825,072	27.87	29,604
1995	19,948.26	7,542	6,562	13,386	29.20	458
1996	3,645.82	1,313	1,142	2,504	29.76	84
1997	13,560.21	4,635	4,033	9,527	30.33	314
1999	281,663.86	85,203	74,137	207,527	31.70	6,547
2000	258,852.47	73,255	63,741	195,111	32.30	6,041
2002	219.00	53	46	173	33.69	5
2003	911,867.15	201,796	175,587	736,280	34.30	21,466
2004	167,132.04	33,493	29,143	137,989	34.92	3,952
2005	1,629,918.03	291,755	253,862	1,376,056	35.54	38,719
2006	1,149,023.09	180,741	157,267	991,756	36.17	27,419
2007	280.64	38	33	248	36.62	7

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2008	761,034.04	86,377	75,158	685,876	37.09	18,492
2009	2,828,156.73	256,797	223,445	2,604,712	37.57	69,330
2010	320,028.58	21,634	18,824	301,205	37.90	7,947
2011	13,822,725.54	609,582	530,410	13,292,316	37.93	350,443
2012	621,864.27	12,251	10,660	611,204	37.27	16,399
2013	15,682.71	53	46	15,637	36.24	431
	31,032,569.97	6,161,556	5,361,298	25,671,272		760,286

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.8 2.45

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1916	85.38	85	85			
1920	11,430.81	11,410	10,651	780	0.10	780
1922	716.42	709	662	54	0.58	54
1924	6,528.22	6,410	5,983	545	1.00	545
1927	10.26	10	10			
1929	71.73	69	64	8	2.21	4
1931	5,699.98	5,419	5,058	642	2.71	237
1941	8,039.57	7,266	6,782	1,258	5.29	238
1942	3,294.32	2,961	2,764	530	5.56	95
1943	2,164.61	1,935	1,806	359	5.83	62
1945	12,084.88	10,681	9,970	2,115	6.39	331
1948	7,142.22	6,196	5,784	1,358	7.29	186
1950	42,976.34	36,756	34,310	8,666	7.96	1,089
1951	37,565.46	31,890	29,768	7,797	8.31	938
1952	24,166.08	20,352	18,997	5,169	8.68	596
1953	182,909.68	152,779	142,611	40,299	9.06	4,448
1954	779,795.48	645,671	602,698	177,097	9.46	18,721
1956	1,092,673.10	888,048	828,943	263,730	10.30	25,605
1957	267,510.20	215,225	200,900	66,610	10.75	6,196
1958	6,265.76	4,989	4,657	1,609	11.21	144
1959	185,176.25	145,784	136,081	49,095	11.70	4,196
1960	335,715.06	261,247	243,859	91,856	12.20	7,529
1961	13,932.22	10,713	10,000	3,932	12.71	309
1962	161,248.96	122,402	114,255	46,994	13.25	3,547
1963	49,714.47	37,241	34,762	14,952	13.80	1,083
1964	178,412.89	131,799	123,027	55,386	14.37	3,854
1965	1,874,023.89	1,364,627	1,273,803	600,221	14.95	40,149
1966	488,771.72	350,581	327,248	161,524	15.55	10,387
1967	273,767.27	193,280	180,416	93,351	16.17	5,773
1968	846,136.27	587,684	548,570	297,566	16.80	17,712
1969	2,210,305.03	1,509,439	1,408,977	801,328	17.44	45,948
1970	1,164,310.23	781,147	729,157	435,153	18.10	24,042
1971	140,089.72	92,281	86,139	53,951	18.77	2,874
1972	4,261,931.61	2,753,975	2,570,681	1,691,251	19.46	86,909
1973	1,224,168.98	775,450	723,839	500,330	20.16	24,818
1974	2,455,798.47	1,524,388	1,422,931	1,032,867	20.86	49,514
1975	34,455.03	20,930	19,537	14,918	21.59	691
1976	1,299,080.43	771,888	720,514	578,566	22.32	25,921
1977	81,644.02	47,413	44,257	37,387	23.06	1,621
1978	946.06	536	500	446	23.82	19
1979	2,704,147.72	1,495,637	1,396,094	1,308,054	24.58	53,216
1980	1,904,627.08	1,026,423	958,108	946,519	25.36	37,323

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1981	3,190,041.55	1,673,911	1,562,502	1,627,540	26.14	62,262
1982	55,759.73	28,447	26,554	29,206	26.94	1,084
1983	24,684.58	13,512	12,613	12,072	24.60	491
1984	15,667.22	8,333	7,778	7,889	25.30	312
1985	2,610,538.51	1,347,560	1,257,872	1,352,667	26.01	52,006
1986	992,723.60	496,560	463,511	529,213	26.73	19,798
1987	175,164.28	84,797	79,153	96,011	27.44	3,499
1988	22,488.48	10,520	9,820	12,668	28.16	450
1989	3,318.86	1,497	1,397	1,922	28.88	67
1990	88,547.94	38,474	35,913	52,635	29.61	1,778
1991	3,540.49	1,479	1,381	2,159	30.33	71
1992	2,787,755.10	1,110,642	1,036,722	1,751,033	31.33	55,890
1993	1,172,226.67	446,853	417,112	755,115	32.06	23,553
1994	2,492.35	907	847	1,645	32.79	50
1995	17,443.54	6,037	5,635	11,809	33.53	352
1996	7,646.15	2,510	2,343	5,303	34.27	155
1997	19,557.46	6,069	5,665	13,892	35.01	397
1999	6,066.84	1,660	1,550	4,517	36.50	124
2000	4,837.35	1,234	1,152	3,685	37.25	99
2002	10,186.50	2,201	2,055	8,132	39.00	209
2003	816,090.84	160,770	150,070	666,021	39.75	16,755
2004	934,898.31	166,038	154,987	779,911	40.51	19,252
2005	2,963,296.65	468,497	437,316	2,525,981	41.27	61,206
2006	1,507,494.69	208,637	194,751	1,312,744	42.03	31,233
2007	2,316,580.94	274,283	256,028	2,060,553	42.80	48,144
2009	15,526,963.11	1,211,103	1,130,497	14,396,466	44.33	324,757
2010	2,823,706.81	162,363	151,557	2,672,150	45.10	59,249
2011	3,469,169.12	128,012	119,492	3,349,677	45.64	73,393
2012	4,573,622.65	73,178	68,307	4,505,316	45.98	97,984
2013	762,612.75	2,059	1,922	760,691	45.96	16,551
	71,284,656.95	24,191,869	22,581,760	48,702,897		1,478,875

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 2.07

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1956	91,709.41	75,752	71,452	20,257	10.44	1,940
1958	3,605,378.72	2,908,351	2,743,245	862,134	11.60	74,322
1960	263,024.66	206,693	194,959	68,066	12.85	5,297
1961	10,434.81	8,087	7,628	2,807	13.50	208
1967	391,921.15	276,371	260,682	131,239	17.69	7,419
1972	165,588.11	106,225	100,195	65,393	21.51	3,040
1974	5,897.53	3,625	3,419	2,479	23.12	107
1975	4,528.32	2,721	2,567	1,961	23.95	82
1979	28,640,461.01	15,575,542	14,691,324	13,949,137	27.37	509,651
1980	659,680.65	349,083	329,266	330,415	28.25	11,696
1983	33,272.53	17,026	16,059	17,214	28.39	606
1985	432,054.70	207,429	195,653	236,402	30.05	7,867
1986	640,900.19	296,609	279,771	361,129	31.05	11,631
1990	1,493,297.60	591,047	557,493	935,805	34.72	26,953
1996	13,656.62	4,026	3,797	9,860	40.07	246
2003	528,003.76	91,133	85,959	442,045	46.75	9,456
2005	663,726.32	91,063	85,893	577,833	48.75	11,853
2006	258,941.50	30,944	29,187	229,754	49.75	4,618
2007	24,887,378.90	2,533,535	2,389,709	22,497,670	50.75	443,304
2009	151.78	10	9	143	52.75	3
2010	47,597.76	2,318	2,186	45,412	53.75	845
2011	1,403,553.84	43,510	41,040	1,362,514	54.75	24,886
2012	2,259,231.88	30,048	28,343	2,230,889	55.75	40,016
2013	758,792.79	1,669	1,574	757,219	56.06	13,507
	67,259,184.54	23,452,817	22,121,410	45,137,775		1,209,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.3	1.80

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
1951	1,472.20	1,326	1,393	79	5.47	14
1958	705,920.83	601,056	631,514	74,407	8.17	9,107
1959	1,790.10	1,509	1,585	205	8.65	24
1967	238,697.15	180,064	189,189	49,508	13.51	3,665
1968	16,696.81	12,386	13,014	3,683	14.20	259
1972	168,645.39	116,242	122,133	46,512	17.09	2,722
1975	135,372.41	87,622	92,062	43,310	19.40	2,232
1979	15,416,221.69	9,061,963	9,521,174	5,895,048	22.67	260,037
1980	16,920.12	9,684	10,175	6,745	23.52	287
1982	59,636.07	32,258	33,893	25,743	25.25	1,020
1983	536,823.71	297,078	312,132	224,692	24.01	9,358
1986	153,523.31	77,207	81,119	72,404	26.44	2,738
1992	249,244.22	98,252	103,231	146,013	31.88	4,580
1996	3,769.61	1,206	1,267	2,503	35.61	70
2000	167.63	41	43	125	39.33	3
2005	168,221.02	25,166	26,441	141,780	44.06	3,218
2006	200,476.26	26,122	27,446	173,030	45.06	3,840
2007	15,126,165.54	1,679,004	1,764,087	13,362,079	46.06	290,102
2008	6,759,504.11	619,847	651,257	6,108,247	47.06	129,797
2009	59,830.99	4,332	4,552	55,279	48.06	1,150
2010	1,117,264.37	59,327	62,333	1,054,931	49.06	21,503
2011	19,817,161.73	669,820	703,763	19,113,399	50.06	381,810
2012	17,871,353.55	260,922	274,144	17,597,210	50.79	346,470
2013	13,000,471.65	31,201	32,782	12,967,690	51.42	252,192
	91,825,350.47	13,953,635	14,660,729	77,164,621		1,726,198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.7 1.88

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
2011	2,091,746.25	70,701	135,265	1,956,481	50.06	39,083
2012	2.55			3	50.79	
	2,091,748.80	70,701	135,265	1,956,484		39,083
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					50.1	1.87

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBRIDGE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1920	26,663.76	24,539	24,373	2,291	5.17	443
1923	21,616.28	19,810	19,676	1,941	5.41	359
1929	129.13	117	116	13	5.83	2
1930	6,075.82	5,519	5,482	594	5.89	101
1932	871.63	790	785	87	6.02	14
1942	194.40	174	173	22	6.67	3
1945	2,771.48	2,462	2,445	326	6.85	48
1948	2,731.32	2,413	2,397	335	7.03	48
1952	3,176.75	2,784	2,765	412	7.25	57
1956	995.01	864	858	137	7.43	18
1963	6,210.58	5,298	5,262	949	7.69	123
1964	18,033.52	15,337	15,233	2,801	7.72	363
1965	1,120.27	950	944	177	7.74	23
1969	7,383.32	6,179	6,137	1,246	7.84	159
1981	7,729.19	6,107	6,066	1,664	8.03	207
1986	202,623.93	155,554	154,499	48,125	8.09	5,949
1991	339,439.66	247,316	245,639	93,801	8.10	11,580
1995	65,460.86	44,965	44,660	20,801	8.09	2,571
1996	99,918.70	67,285	66,829	33,090	8.12	4,075
1999	6,455.95	4,057	4,029	2,426	8.13	298
2004	21,259.58	10,993	10,918	10,341	8.17	1,266
	840,861.14	623,513	619,284	221,577		27,707
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1922	57,206.67	51,139	50,792	6,414	6.89	931
1927	394.38	348	346	49	7.69	6
1928	33,930.56	29,823	29,621	4,310	7.85	549
1929	3,137.09	2,750	2,731	406	8.00	51
1931	260.46	227	225	35	8.31	4
1941	78.27	66	66	13	9.90	1
1945	1,254.84	1,045	1,038	217	10.56	21
1948	127.30	105	104	23	11.06	2
1949	385.84	316	314	72	11.23	6
1953	853.71	688	683	170	11.86	14
1955	2,123.34	1,695	1,684	440	12.15	36
1956	59,146.45	47,007	46,688	12,458	12.29	1,014

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1957	72,215.05	57,118	56,731	15,484	12.43	1,246
1962	989.74	764	759	231	13.04	18
1964	21,353.04	16,301	16,190	5,163	13.25	390
1966	13,324.36	10,059	9,991	3,334	13.44	248
1967	91,851.33	68,935	68,467	23,384	13.53	1,728
1970	20,297.02	14,950	14,849	5,448	13.78	395
1973	651.38	470	467	185	13.99	13
1974	147.54	106	105	42	14.05	3
1975	3,381.04	2,403	2,387	994	14.11	70
1976	3,414.43	2,408	2,392	1,023	14.17	72
1977	4,868.30	3,404	3,381	1,487	14.22	105
1978	47,683.89	33,057	32,833	14,851	14.27	1,041
1979	90,582.00	62,223	61,801	28,781	14.32	2,010
1980	13,828.46	9,408	9,344	4,484	14.37	312
1981	127,041.02	85,576	84,996	42,045	14.41	2,918
1983	258,851.69	174,803	173,617	85,234	14.30	5,960
1988	7,768.16	4,902	4,869	2,899	14.47	200
1996	98,510.88	52,467	52,111	46,400	14.70	3,156
1998	53,947.30	26,974	26,791	27,156	14.75	1,841
1999	99,784.67	48,156	47,829	51,955	14.74	3,525
2004	80,982.49	30,045	29,841	51,141	14.83	3,448
2011	61,132.96	6,462	6,418	54,715	14.81	3,694
	1,331,505.66	846,200	840,461	491,045		35,028
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1918	6,479.65	5,952	5,912	568	5.29	107
1920	1,139.38	1,043	1,036	103	5.49	19
1924	21,829.47	19,858	19,723	2,106	5.85	360
1925	130.20	118	117	13	5.94	2
1926	6,879.41	6,239	6,197	683	6.02	113
1927	7,591.79	6,875	6,828	763	6.10	125
1928	1,550.59	1,402	1,392	158	6.18	26
1929	41.37	37	37	5	6.26	1
1936	124.43	111	110	14	6.80	2
1941	385.02	341	339	46	7.19	6
1945	91.20	80	79	12	7.50	2

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1947	185.32	162	161	24	7.64	3
1948	3,776.50	3,296	3,274	503	7.72	65
1950	3,345.31	2,907	2,887	458	7.85	58
1951	363.99	316	314	50	7.92	6
1954	239.48	206	205	35	8.10	4
1956	3,964.21	3,394	3,371	593	8.21	72
1958	5,227.70	4,451	4,421	807	8.32	97
1960	1,588.13	1,345	1,336	252	8.41	30
1964	4,364.80	3,650	3,625	740	8.57	86
1965	26,341.57	21,954	21,805	4,536	8.60	527
1969	991.16	814	808	183	8.73	21
1970	26,477.66	21,656	21,509	4,969	8.75	568
1972	649,046.00	526,266	522,697	126,349	8.80	14,358
1975	10,827.98	8,653	8,594	2,234	8.87	252
1978	10,129.72	7,962	7,908	2,222	8.92	249
1982	38,978.80	29,822	29,620	9,359	8.99	1,041
1987	992.73	736	731	262	8.97	29
1989	8,142.94	5,899	5,859	2,284	9.04	253
1992	11,155.20	7,754	7,701	3,454	9.10	380
1995	1,769.50	1,172	1,164	605	9.06	67
1998	3,928.52	2,428	2,412	1,517	9.12	166
1999	113,103.99	67,964	67,503	45,601	9.13	4,995
2000	2,114.00	1,232	1,224	890	9.13	97
2002	92,388.44	49,954	49,615	42,773	9.13	4,685
2006	48,955.91	20,787	20,646	28,310	9.15	3,094
2007	3,382.83	1,307	1,298	2,085	9.13	228
2009	113,808.87	33,118	32,893	80,915	9.14	8,853
2011	77,140.51	12,420	12,336	64,805	9.12	7,106
	1,308,974.28	883,681	877,688	431,286		48,153
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
1925	5,580.60	5,138	5,103	477	5.12	93
1926	5,585.75	5,137	5,102	484	5.18	93
1927	8,368.56	7,688	7,636	733	5.24	140
1928	194,910.32	178,900	177,687	17,224	5.29	3,256
1939	4,857.87	4,403	4,373	485	5.87	83

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
1941	390.66	353	351	40	5.97	7
1945	7,822.11	7,031	6,983	839	6.17	136
1948	1,280.08	1,145	1,137	143	6.31	23
1951	1,451.21	1,292	1,283	168	6.44	26
1955	13,175.67	11,640	11,561	1,615	6.59	245
1959	1,046.38	917	911	136	6.72	20
1962	4,795.76	4,172	4,144	652	6.80	96
1964	7,377.68	6,387	6,344	1,034	6.84	151
1968	2,731.98	2,339	2,323	409	6.92	59
1970	3,738.69	3,180	3,158	580	6.95	83
1973	6,413.14	5,396	5,359	1,054	7.00	151
1975	847,423.37	707,514	702,716	144,708	7.02	20,614
1976	40,937.27	34,032	33,801	7,136	7.03	1,015
1977	1,455.67	1,204	1,196	260	7.05	37
1979	11,730.51	9,611	9,546	2,185	7.07	309
1981	2,663.43	2,159	2,144	519	7.08	73
1988	15,907.68	12,363	12,279	3,629	7.10	511
1990	20,549.10	15,660	15,554	4,995	7.10	704
1995	97,828.82	69,811	69,338	28,491	7.12	4,002
1996	75,615.66	52,946	52,587	23,029	7.17	3,212
1999	12,089.25	7,945	7,891	4,198	7.17	585
2000	141,263.00	90,408	89,795	51,468	7.17	7,178
	1,536,990.22	1,248,771	1,240,302	296,688		42,902
WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1920	24,315.05	21,741	21,594	2,722	6.88	396
1924	1,614.45	1,420	1,410	204	7.81	26
1925	1,528.60	1,340	1,331	198	8.04	25
1926	83.36	73	73	11	8.28	1
1927	50.34	44	44	7	8.52	1
1928	548.07	474	471	77	8.76	9
1930	1,912.18	1,640	1,629	283	9.24	31
1933	308.08	261	259	49	10.00	5
1942	539.72	435	432	108	12.57	9
1943	1,567.28	1,255	1,246	321	12.88	25
1951	245.06	185	184	61	15.59	4

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1954	1,188.09	877	871	317	16.65	19
1956	52,571.01	38,165	37,906	14,665	17.36	845
1957	5,882.97	4,233	4,204	1,679	17.71	95
1961	31,163.44	21,619	21,472	9,691	19.06	508
1966	4,238.80	2,798	2,779	1,460	20.62	71
1967	4,490.52	2,933	2,913	1,577	20.90	75
1968	7,240.74	4,680	4,648	2,592	21.18	122
1970	33,996.04	21,493	21,347	12,649	21.71	583
1971	30,306.93	18,944	18,816	11,491	21.96	523
1974	1,800.27	1,086	1,079	722	22.65	32
1978	3,004.77	1,719	1,707	1,297	23.46	55
1982	4,055.37	2,185	2,170	1,885	24.13	78
1983	1,364.18	767	762	602	23.16	26
1987	5,763.19	2,998	2,978	2,786	23.75	117
1988	25,956.73	13,170	13,081	12,876	24.03	536
1991	107,821.95	50,892	50,547	57,275	24.33	2,354
1995	477,943.24	199,350	197,998	279,945	24.80	11,288
1996	191,762.77	77,089	76,566	115,197	24.92	4,623
1999	31,380.47	11,090	11,015	20,366	25.16	809
2003	19,787.14	5,499	5,462	14,325	25.34	565
2005	101,833.56	23,758	23,597	78,237	25.47	3,072
2009	104,155.00	13,353	13,262	90,893	25.49	3,566
2011	79,727.09	5,166	5,131	74,596	25.28	2,951
	1,360,146.46	552,732	548,983	811,163		33,445
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
1959	815,963.20	631,980	627,694	188,269	13.31	14,145
1961	8,602.26	6,592	6,547	2,055	13.58	151
1965	730.45	547	543	187	14.06	13
1971	704.81	508	505	200	14.64	14
1980	8,226.77	5,488	5,451	2,776	15.23	182
1983	12,108.90	8,033	7,979	4,130	15.09	274
1987	125.58	79	78	47	15.40	3
1991	6,804.79	3,981	3,954	2,851	15.42	185
1996	85,821.08	44,421	44,120	41,701	15.61	2,671
2002	14,775.32	5,988	5,947	8,828	15.77	560

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
2007	7,305.61	1,949	1,936	5,370	15.80	340
2009	80,399.00	15,437	15,332	65,067	15.78	4,123
2011	303,940.12	30,485	30,278	273,662	15.70	17,431
2012	986,343.55	45,273	44,966	941,378	15.59	60,383
	2,331,851.44	800,761	795,330	1,536,521		100,475
RANKIN SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1986	1,408,528.92	738,492	733,483	675,045	24.27	27,814
1989	17,214.00	8,421	8,364	8,850	24.80	357
1991	12,284.82	5,717	5,678	6,607	24.98	264
2007	25,140.89	4,510	4,479	20,661	26.30	786
	1,463,168.63	757,140	752,005	711,164		29,221
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1965	89,653.99	69,039	68,571	21,083	12.61	1,672
1972	790,707.59	584,372	580,409	210,298	13.11	16,041
1978	1,221.01	863	857	364	13.41	27
1981	48,253.57	33,190	32,965	15,289	13.53	1,130
1982	864.40	589	585	279	13.57	21
1985	2,495.52	1,676	1,665	831	13.57	61
2001	87,673.91	40,172	39,900	47,774	13.89	3,439
2002	19,477.95	8,500	8,442	11,036	13.88	795
2011	40,757.40	4,565	4,534	36,223	13.88	2,610
2012	47,323.93	2,447	2,430	44,894	13.76	3,263
	1,128,429.27	745,413	740,358	388,071		29,059

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1967	122,589.59	92,005	91,381	31,209	13.53	2,307
1968	1,102,592.83	822,468	816,891	285,702	13.62	20,977
1969	409.51	304	302	108	13.70	8
1972	3,893.50	2,830	2,811	1,083	13.92	78
1975	26,487.78	18,828	18,700	7,787	14.11	552
1977	3,773.13	2,639	2,621	1,152	14.22	81
1979	1,852.83	1,273	1,264	588	14.32	41
1980	11,795.74	8,025	7,971	3,825	14.37	266
1990	21,532.25	13,128	13,039	8,493	14.56	583
2005	80,473.80	27,570	27,383	53,091	14.87	3,570
2009	121,348.63	24,440	24,274	97,074	14.87	6,528
2012	354,921.71	17,249	17,132	337,790	14.68	23,010
	1,851,671.30	1,030,759	1,023,769	827,902		58,001
RACCOON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1972	1,016,123.08	750,966	745,873	270,250	13.11	20,614
1977	3,136.98	2,236	2,221	916	13.36	69
1983	23,306.08	16,086	15,977	7,329	13.35	549
1988	54,050.97	34,917	34,680	19,371	13.56	1,429
1995	31,030.02	17,461	17,343	13,687	13.79	993
1999	38,882.18	19,356	19,225	19,657	13.87	1,417
	1,166,529.31	841,022	835,318	331,211		25,071
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1973	1,071,930.01	773,440	768,195	303,735	13.99	21,711
1975	52,907.59	37,607	37,352	15,556	14.11	1,102
1977	28,334.05	19,814	19,680	8,654	14.22	609
1983	724.81	489	486	239	14.30	17
1985	4,117.06	2,708	2,690	1,427	14.44	99
1994	17,063.20	9,566	9,501	7,562	14.70	514
1996	34,699.66	18,481	18,356	16,344	14.70	1,112

DUQUESNE LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1998	44,776.55	22,388	22,236	22,540	14.75	1,528
1999	39,500.85	19,063	18,934	20,567	14.74	1,395
2004	92,299.66	34,243	34,011	58,289	14.83	3,930
2012	46,684.39	2,269	2,254	44,431	14.68	3,027
	1,433,037.83	940,068	933,693	499,345		35,044
PLUM SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1978	1,145,253.71	726,274	721,348	423,905	18.38	23,063
1986	4,963.21	2,934	2,914	2,049	18.50	111
1989	9,580.86	5,347	5,311	4,270	18.80	227
1994	41,701.84	20,642	20,502	21,200	19.13	1,108
2011	106,685.39	8,866	8,806	97,880	19.30	5,072
2012	93,896.74	3,549	3,525	90,372	19.09	4,734
	1,402,081.75	767,612	762,406	639,676		34,315
ARSENAL SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	7,802,540.97	4,401,335	4,371,487	3,431,054	21.90	156,669
1990	26,188.00	13,285	13,195	12,993	22.09	588
1996	259,365.34	110,775	110,024	149,342	22.47	6,646
1999	102,517.43	38,762	38,499	64,018	22.61	2,831
2007	177,484.85	35,515	35,274	142,211	22.99	6,186
2009	135,868.40	19,103	18,973	116,895	22.92	5,100
2011	58,120.31	4,150	4,122	53,998	22.76	2,372
2012	95,003.44	3,059	3,038	91,965	22.51	4,086
	8,657,088.74	4,625,984	4,594,612	4,062,477		184,478

DUQUESNE LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1971	100,584.52	67,413	66,956	33,629	18.28	1,840
1979	7,207,105.34	4,444,189	4,414,049	2,793,056	19.26	145,018
1981	24,406.12	14,677	14,577	9,829	19.45	505
1988	6,265.15	3,505	3,481	2,784	19.50	143
1991	22,823.12	11,964	11,883	10,940	19.74	554
1994	29,370.58	14,262	14,165	15,205	19.86	766
1999	28,644.53	11,618	11,539	17,105	20.15	849
2005	11,591.54	3,198	3,176	8,415	20.34	414
2006	25,851.02	6,439	6,395	19,456	20.35	956
2007	299,734.75	66,002	65,554	234,180	20.36	11,502
2009	80,493.48	12,557	12,472	68,022	20.29	3,352
2012	17,060.05	618	614	16,446	19.95	824
	7,853,930.20	4,656,442	4,624,863	3,229,067		166,723
FINDLAY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1988	1,116,779.71	544,542	540,849	575,931	26.01	22,143
1994	4,125.73	1,694	1,683	2,443	26.91	91
1996	28,836.01	11,012	10,937	17,899	27.11	660
1998	121,511.95	42,651	42,362	79,150	27.27	2,902
1999	34,002.00	11,360	11,283	22,719	27.40	829
2000	146,862.00	46,629	46,313	100,549	27.41	3,668
2002	52,323.92	14,625	14,526	37,798	27.71	1,364
2003	165,225.35	43,008	42,716	122,509	27.70	4,423
2004	230,726.27	55,328	54,953	175,774	27.74	6,336
2005	148,293.39	32,298	32,079	116,214	27.84	4,174
2006	326,024.44	63,607	63,176	262,849	27.85	9,438
2009	121,005.30	14,339	14,242	106,764	27.90	3,827
2010	12,084.50	1,086	1,079	11,006	27.83	395
2012	22,423.04	601	597	21,826	27.18	803
	2,530,223.61	882,780	876,793	1,653,431		61,053

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1899	28,257.88	28,258	28,258			
1900	10,732.32	10,732	10,732			
1902	4,578.31	4,578	4,578			
1903	2,923.42	2,923	2,923			
1904	20,727.21	20,727	20,727			
1906	1,356.83	1,357	1,357			
1909	694.82	695	695			
1913	8,372.35	8,372	8,372			
1914	21,064.91	21,065	21,065			
1915	41.18	41	41			
1917	11,634.24	11,634	11,634			
1918	39,833.40	39,833	39,833			
1919	78,367.01	78,367	78,367			
1920	2,780.38	2,780	2,780			
1921	55,962.38	55,962	55,962			
1922	195,706.74	195,707	195,707			
1923	120,747.22	120,747	120,747			
1924	536,689.11	536,689	536,689			
1925	312,773.64	312,774	312,774			
1926	100,276.96	100,277	100,277			
1927	92,173.51	92,174	92,174			
1928	96,566.49	96,566	96,566			
1929	36,332.19	36,332	36,332			
1930	8,925.31	8,925	8,925			
1931	14,011.96	14,012	14,012			
1932	4,958.48	4,958	4,958			
1933	396.66	397	397			
1934	910.91	911	911			
1935	42.39	42	42			
1936	151.67	152	152			
1937	3,735.81	3,723	3,692	44	0.15	44
1938	188.95	187	185	4	0.37	4
1939	7,456.01	7,362	7,301	155	0.57	155
1940	1,696.52	1,667	1,653	43	0.79	43
1941	40,739.21	39,816	39,485	1,254	1.02	1,229
1942	30,076.73	29,235	28,992	1,085	1.26	861
1943	6,241.76	6,032	5,982	260	1.51	172
1944	5,298.74	5,093	5,051	248	1.75	142
1945	63,801.36	60,966	60,459	3,342	2.00	1,671
1946	171.70	163	162	10	2.25	4
1947	1,204.02	1,137	1,128	76	2.51	30

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1948	59,034.07	55,400	54,939	4,095	2.77	1,478
1949	27,329.23	25,495	25,283	2,046	3.02	677
1950	44,306.91	41,077	40,736	3,571	3.28	1,089
1951	10,656.75	9,818	9,736	920	3.54	260
1952	21,614.03	19,789	19,624	1,990	3.80	524
1953	124,706.15	113,455	112,512	12,194	4.06	3,003
1954	117,523.47	106,241	105,358	12,166	4.32	2,816
1955	273,389.46	245,564	243,523	29,867	4.58	6,521
1956	89,935.67	80,223	79,556	10,380	4.86	2,136
1957	112,672.43	99,803	98,973	13,699	5.14	2,665
1958	274,709.24	241,623	239,614	35,095	5.42	6,475
1959	162,772.15	142,046	140,865	21,907	5.73	3,823
1960	173,379.77	150,109	148,861	24,519	6.04	4,059
1961	188,497.77	161,814	160,469	28,029	6.37	4,400
1962	45,050.03	38,323	38,004	7,046	6.72	1,049
1963	75,150.52	63,327	62,801	12,350	7.08	1,744
1964	61,348.82	51,178	50,753	10,596	7.46	1,420
1965	40,508.91	33,424	33,146	7,363	7.87	936
1966	36,110.82	29,458	29,213	6,898	8.29	832
1967	56,257.10	45,343	44,966	11,291	8.73	1,293
1968	113,915.06	90,626	89,873	24,042	9.20	2,613
1969	42,664.21	33,487	33,209	9,456	9.68	977
1970	395,219.38	305,726	303,185	92,035	10.19	9,032
1971	98,300.48	74,883	74,261	24,040	10.72	2,243
1972	603,171.05	452,113	448,355	154,816	11.27	13,737
1973	165,284.69	121,833	120,820	44,464	11.83	3,759
1974	242,417.84	175,511	174,052	68,366	12.42	5,505
1975	147,354.42	104,686	103,816	43,539	13.03	3,341
1976	84,931.81	59,150	58,658	26,274	13.66	1,923
1977	186,972.09	127,556	126,496	60,476	14.30	4,229
1978	141,673.37	94,575	93,789	47,885	14.96	3,201
1979	419,060.32	273,412	271,139	147,921	15.64	9,458
1980	79,399.27	50,586	50,165	29,234	16.33	1,790
1981	123,106.73	76,490	75,854	47,253	17.04	2,773
1982	477,916.13	289,297	286,892	191,024	17.76	10,756
1983	78,565.55	50,486	50,066	28,499	16.55	1,722
1984	67,738.26	42,262	41,911	25,828	17.33	1,490
1985	53,663.31	32,611	32,340	21,323	17.91	1,191
1986	144,687.08	85,148	84,440	60,247	18.70	3,222
1987	41,965.46	23,987	23,788	18,178	19.30	942
1988	186,638.63	103,472	102,612	84,027	19.89	4,225

DUQUESNE LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1989	23,299.32	12,451	12,347	10,952	20.69	529
1990	678,968.42	350,619	347,704	331,264	21.30	15,552
1991	96,689.00	47,948	47,549	49,140	22.11	2,223
1992	147,254.80	70,270	69,686	77,569	22.73	3,413
1993	11,103.31	5,065	5,023	6,080	23.54	258
1994	293,180.35	128,090	127,025	166,155	24.17	6,874
1995	969,472.82	402,719	399,371	570,102	24.98	22,822
1996	445,082.38	175,941	174,478	270,604	25.62	10,562
1997	402,510.32	150,257	149,008	253,502	26.44	9,588
1998	478,668.30	168,013	166,616	312,052	27.27	11,443
1999	517,935.58	170,919	169,498	348,437	27.92	12,480
2000	54,323.89	16,694	16,555	37,769	28.74	1,314
2001	510,896.82	145,299	144,091	366,806	29.57	12,405
2002	497,365.62	130,459	129,375	367,991	30.23	12,173
2003	402,145.14	96,072	95,273	306,872	31.07	9,877
2004	338,020.64	72,742	72,137	265,883	31.90	8,335
2005	569,012.27	108,909	108,004	461,009	32.74	14,081
2006	3,368,574.43	566,257	561,550	2,807,025	33.41	84,018
2007	904,314.58	130,040	128,959	775,356	34.25	22,638
2008	649,940.93	77,473	76,829	573,112	35.09	16,333
2009	3,503,456.91	332,478	329,714	3,173,743	35.77	88,726
2010	80,266.53	5,603	5,556	74,710	36.62	2,040
2011	1,047,096.60	47,119	46,727	1,000,369	37.16	26,921
2012	1,166,180.73	22,741	22,552	1,143,629	37.71	30,327
	25,013,958.82	9,818,953	9,752,363	15,261,596		564,616
	61,210,448.66	30,021,831	29,818,228	31,392,220		1,475,291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.3						2.41

DUQUESNE LIGHT COMPANY
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ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1900	1,695.10	1,695	1,695			
1906	68.73	69	69			
1911	359.58	349	318	42	1.59	26
1913	145.37	139	126	19	2.26	8
1914	790.13	752	684	106	2.59	41
1915	231.67	219	199	33	2.92	11
1916	1,271.97	1,194	1,086	186	3.23	58
1917	6,498.99	6,065	5,519	980	3.54	277
1918	45,635.63	42,329	38,517	7,119	3.84	1,854
1919	7,811.41	7,201	6,552	1,259	4.14	304
1920	170,069.03	155,822	141,789	28,280	4.44	6,369
1921	48,191.17	43,890	39,937	8,254	4.73	1,745
1922	164,903.10	149,252	135,810	29,093	5.03	5,784
1923	91,839.13	82,603	75,164	16,675	5.33	3,129
1924	1,115,087.32	996,632	906,875	208,212	5.63	36,983
1925	546,567.28	485,308	441,601	104,966	5.94	17,671
1926	427,690.25	377,334	343,351	84,339	6.24	13,516
1927	418,291.29	366,519	333,510	84,781	6.56	12,924
1928	272,415.64	237,053	215,704	56,712	6.88	8,243
1929	176,345.57	152,389	138,665	37,681	7.20	5,233
1930	355,858.66	305,366	277,865	77,994	7.52	10,372
1931	100,431.90	85,557	77,852	22,580	7.85	2,876
1932	48,579.03	41,072	37,373	11,206	8.19	1,368
1933	18,974.28	15,924	14,490	4,484	8.52	526
1934	3,023.52	2,518	2,291	733	8.87	83
1935	23,543.84	19,453	17,701	5,843	9.21	634
1936	8,667.65	7,103	6,463	2,205	9.57	230
1937	31,152.46	25,322	23,042	8,110	9.92	818
1938	14,591.01	11,761	10,702	3,889	10.28	378
1939	44,280.47	35,383	32,196	12,084	10.65	1,135
1940	30,770.27	24,373	22,178	8,592	11.02	780
1941	303,861.96	238,504	217,024	86,838	11.40	7,617
1942	301,429.61	234,434	213,321	88,109	11.78	7,480
1943	128,224.88	98,782	89,886	38,339	12.17	3,150
1944	80,568.48	61,475	55,939	24,629	12.56	1,961
1945	302,798.70	228,813	208,206	94,593	12.95	7,304
1946	28,767.26	21,516	19,578	9,189	13.36	688
1947	35,536.79	26,311	23,941	11,596	13.76	843
1948	258,960.30	189,675	172,593	86,367	14.18	6,091
1949	414,196.25	300,176	273,142	141,054	14.59	9,668
1950	930,993.74	667,150	607,066	323,928	15.02	21,566
1951	351,047.20	248,713	226,314	124,733	15.45	8,073

DUQUESNE LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1952	393,636.22	275,695	250,866	142,770	15.88	8,991
1953	714,867.70	494,610	450,065	264,803	16.33	16,216
1954	531,780.86	363,515	330,777	201,004	16.77	11,986
1955	1,157,789.08	781,403	711,030	446,759	17.23	25,929
1956	1,178,134.87	784,909	714,220	463,915	17.69	26,225
1957	1,175,574.46	772,999	703,383	472,191	18.15	26,016
1958	851,362.05	552,262	502,525	348,837	18.62	18,735
1959	1,747,336.03	1,117,631	1,016,977	730,359	19.10	38,239
1960	681,759.35	429,767	391,062	290,697	19.59	14,839
1961	1,394,356.48	866,077	788,078	606,278	20.08	30,193
1962	344,796.75	210,978	191,977	152,820	20.57	7,429
1963	496,368.09	298,943	272,020	224,348	21.08	10,643
1964	860,622.12	510,039	464,105	396,517	21.59	18,366
1965	286,616.30	167,049	152,005	134,611	22.11	6,088
1966	1,015,098.75	581,672	529,287	485,812	22.63	21,468
1967	1,514,136.94	852,489	775,714	738,423	23.16	31,884
1968	1,626,955.43	899,430	818,427	808,528	23.70	34,115
1969	885,518.66	480,518	437,243	448,276	24.24	18,493
1970	2,895,069.82	1,540,930	1,402,154	1,492,916	24.79	60,223
1971	422,606.62	220,554	200,691	221,916	25.34	8,758
1972	8,650,181.22	4,421,367	4,023,179	4,627,002	25.91	178,580
1973	3,599,055.53	1,800,895	1,638,706	1,960,350	26.48	74,031
1974	1,663,215.65	814,344	741,004	922,212	27.05	34,093
1975	5,577,211.26	2,668,640	2,428,302	3,148,909	27.64	113,926
1976	1,835,952.68	858,400	781,093	1,054,860	28.22	37,380
1977	1,230,989.92	561,615	511,036	719,954	28.82	24,981
1978	5,060,834.10	2,251,616	2,048,836	3,011,998	29.42	102,379
1979	4,555,815.52	1,974,490	1,796,667	2,759,149	30.03	91,880
1980	1,513,259.56	638,429	580,932	932,328	30.64	30,428
1981	553,844.62	227,182	206,722	347,123	31.26	11,104
1982	17,755,886.16	7,075,543	6,438,320	11,317,566	31.88	355,005
1983	1,055,009.14	552,403	502,654	552,355	27.07	20,405
1984	2,356,878.52	1,206,250	1,097,615	1,259,264	27.43	45,908
1985	1,351,220.34	674,935	614,150	737,070	27.81	26,504
1986	7,061,754.33	3,437,662	3,128,066	3,933,688	28.20	139,492
1987	3,317,093.65	1,571,639	1,430,097	1,886,997	28.60	65,979
1988	5,423,754.75	2,497,097	2,272,209	3,151,546	29.01	108,637
1989	1,763,819.06	787,545	716,619	1,047,200	29.44	35,571
1990	4,701,886.93	2,032,156	1,849,140	2,852,747	29.88	95,473
1991	4,591,690.35	1,927,592	1,753,993	2,837,697	30.06	94,401
1992	4,781,775.37	1,934,706	1,760,466	3,021,309	30.53	98,962
1993	2,838,841.55	1,104,593	1,005,113	1,833,729	31.01	59,133

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1994	1,122,694.00	421,010	383,094	739,600	31.25	23,667
1995	11,931,387.28	4,298,879	3,911,722	8,019,665	31.51	254,512
1996	13,761,789.77	4,747,817	4,320,229	9,441,561	31.80	296,904
1997	9,809,437.44	3,229,267	2,938,439	6,870,998	32.10	214,050
1998	3,154,672.92	986,466	897,625	2,257,048	32.42	69,619
1999	3,237,667.02	961,587	874,987	2,362,680	32.55	72,586
2000	7,344,860.87	2,060,233	1,874,688	5,470,173	32.70	167,284
2001	4,701,906.79	1,237,542	1,126,089	3,575,818	32.89	108,721
2002	6,199,982.34	1,519,616	1,382,759	4,817,223	33.11	145,491
2003	7,198,214.30	1,635,434	1,488,147	5,710,067	33.17	172,146
2004	10,541,525.40	2,194,746	1,997,087	8,544,438	33.27	256,821
2005	12,101,241.09	2,288,345	2,082,257	10,018,984	33.23	301,504
2006	43,024,511.41	7,288,352	6,631,963	36,392,548	33.09	1,099,805
2007	7,922,742.17	1,179,696	1,073,453	6,849,289	32.86	208,438
2008	15,339,705.85	1,952,745	1,776,881	13,562,825	32.56	416,549
2009	23,630,400.28	2,481,192	2,257,736	21,372,664	31.96	668,732
2010	17,065,464.06	1,384,009	1,259,365	15,806,099	31.15	507,419
2011	22,390,403.22	1,244,906	1,132,790	21,257,613	29.70	715,745
2012	33,850,949.98	924,131	840,904	33,010,046	26.72	1,235,406
2013	1,244,541.80	6,472	5,889	1,238,653	23.97	51,675
	374,300,621.40	101,259,209	92,139,963	282,160,658		9,473,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.8	2.53

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1915	82.43	82	82			
1917	629.13	629	629			
1918	332.76	333	333			
1921	18.67	19	19			
1923	10,183.19	10,183	10,183			
1924	12,827.60	12,828	12,828			
1925	11,680.37	11,680	11,680			
1926	19,290.54	19,291	19,291			
1927	48,732.28	48,732	48,732			
1928	704.79	705	705			
1929	3,308.18	3,308	3,308			
1930	31,720.70	31,721	31,721			
1931	7,334.41	7,334	7,334			
1932	1,149.46	1,149	1,149			
1933	804.67	802	729	76	0.13	76
1934	74.43	73	66	8	0.62	8
1935	7,749.37	7,534	6,848	901	1.11	812
1936	15,719.53	15,095	13,721	1,999	1.59	1,257
1937	28,859.26	27,373	24,882	3,977	2.06	1,931
1938	5,611.33	5,256	4,778	833	2.53	329
1939	665.23	616	560	105	2.99	35
1940	846.14	773	703	143	3.44	42
1941	16,891.25	15,253	13,865	3,026	3.88	780
1942	2,604.83	2,324	2,112	493	4.31	114
1943	25,949.54	22,881	20,798	5,152	4.73	1,089
1944	2,705.93	2,358	2,143	563	5.15	109
1945	13,737.62	11,828	10,751	2,987	5.56	537
1946	962.46	819	744	218	5.97	37
1947	10,576.54	8,892	8,083	2,494	6.37	392
1948	51,141.61	42,486	38,619	12,523	6.77	1,850
1949	74,126.65	60,839	55,302	18,825	7.17	2,626
1950	24,310.82	19,710	17,916	6,395	7.57	845
1951	22,323.39	17,881	16,254	6,069	7.96	762
1952	36,451.78	28,833	26,209	10,243	8.36	1,225
1953	72,902.53	56,937	51,755	21,148	8.76	2,414
1954	129,088.44	99,559	90,498	38,590	9.15	4,217
1955	88,397.23	67,292	61,167	27,230	9.55	2,851
1956	265,833.27	199,707	181,531	84,302	9.95	8,473
1957	71,508.33	52,988	48,165	23,343	10.36	2,253
1958	90,135.83	65,867	59,872	30,264	10.77	2,810
1959	150,076.65	108,130	98,289	51,788	11.18	4,632
1960	214,946.90	152,666	138,771	76,176	11.59	6,573

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1961	172,632.18	120,799	109,805	62,827	12.01	5,231
1962	168,484.36	116,128	105,559	62,925	12.43	5,062
1963	433,406.06	294,174	267,400	166,006	12.85	12,919
1964	130,684.36	87,297	79,352	51,332	13.28	3,865
1965	130,342.04	85,635	77,841	52,501	13.72	3,827
1966	259,761.15	167,806	152,533	107,228	14.16	7,573
1967	123,375.99	78,313	71,185	52,191	14.61	3,572
1968	124,812.90	77,821	70,738	54,075	15.06	3,591
1969	574,909.37	351,988	319,952	254,957	15.51	16,438
1970	1,355,696.63	814,435	740,309	615,388	15.97	38,534
1971	165,345.54	97,389	88,525	76,821	16.44	4,673
1972	546,305.98	315,355	286,653	259,653	16.91	15,355
1973	349,734.21	197,687	179,695	170,039	17.39	9,778
1974	330,936.52	183,091	166,427	164,510	17.87	9,206
1975	822,246.68	444,835	404,348	417,899	18.36	22,761
1976	703,033.07	371,553	337,736	365,297	18.86	19,369
1977	925,821.08	477,724	434,244	491,577	19.36	25,391
1978	574,006.55	288,869	262,578	311,429	19.87	15,673
1979	141,692.26	69,500	63,174	78,518	20.38	3,853
1980	277,848.88	132,673	120,598	157,251	20.90	7,524
1981	485,720.72	225,617	205,083	280,638	21.42	13,102
1982	192,629.16	86,924	79,013	113,616	21.95	5,176
1983	464,124.47	283,070	257,306	206,818	19.03	10,868
1984	703,328.92	420,591	382,311	321,018	19.33	16,607
1985	911,805.97	533,862	485,273	426,533	19.64	21,718
1986	815,171.46	466,604	424,136	391,035	19.98	19,571
1987	105,239.89	58,808	53,456	51,784	20.33	2,547
1988	743,914.35	405,061	368,194	375,720	20.70	18,151
1989	602,188.17	318,919	289,893	312,295	21.09	14,808
1990	234,702.64	120,684	109,700	125,003	21.50	5,814
1991	539,848.53	270,032	245,455	294,394	21.73	13,548
1992	222,241.28	107,920	98,098	124,143	21.98	5,648
1993	55,620.19	26,141	23,762	31,858	22.27	1,431
1994	563,922.97	255,908	232,617	331,306	22.57	14,679
1995	882,684.09	385,380	350,305	532,379	22.90	23,248
1996	2,725,295.54	1,145,714	1,041,437	1,683,859	23.09	72,926
1997	72,695.15	29,311	26,643	46,052	23.31	1,976
1998	114,930.45	44,248	40,221	74,709	23.56	3,171
1999	631,041.24	230,835	209,826	421,215	23.84	17,668
2000	231,152.92	80,464	73,141	158,012	23.88	6,617
2001	1,525,870.38	500,180	454,656	1,071,214	24.09	44,467
2002	1,429,754.43	441,079	400,934	1,028,820	24.09	42,707

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
2003	534,281.59	153,659	139,674	394,608	24.15	16,340
2004	99,197.88	26,387	23,985	75,213	24.14	3,116
2005	875,516.57	213,101	193,705	681,812	24.10	28,291
2006	1,814,953.47	399,290	362,949	1,452,004	23.93	60,677
2007	151,392.15	29,597	26,903	124,489	23.66	5,262
2008	1,395,715.17	236,015	214,534	1,181,181	23.34	50,608
2009	3,583,265.99	506,674	460,559	3,122,707	22.77	137,141
2010	107,040.65	11,924	10,839	96,202	21.94	4,385
2011	495,769.82	38,769	35,240	460,530	20.62	22,334
2012	419,200.89	16,810	15,280	403,921	17.94	22,515
2013	12,434.77	98	89	12,346	15.67	788
	33,626,723.75	14,085,514	12,816,994	20,809,730		1,011,179

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 3.01

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.3 STATION EQUIPMENT - PORTABLE SUBSTATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
2010	474,711.39	52,883	48,121	426,590	21.94	19,443
2011	3,829,972.79	299,504	272,531	3,557,442	20.62	172,524
	4,304,684.18	352,387	320,652	3,984,032		191,967
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.8	4.46

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1912	1,819.38	1,819	1,819			
1914	9,359.44	9,359	9,359			
1915	10.52	11	11			
1916	7,269.69	7,270	7,270			
1917	18,191.10	18,191	18,191			
1918	3,802.22	3,802	3,802			
1919	78.73	79	79			
1920	58,606.96	58,455	58,607			
1921	1,243.55	1,236	1,244			
1922	11,449.73	11,326	11,450			
1923	1,899.73	1,869	1,900			
1924	31,903.96	31,234	31,904			
1925	136,332.59	132,733	136,333			
1926	98,844.94	95,721	98,845			
1927	290,685.98	279,931	290,686			
1928	200,581.34	192,037	200,581			
1929	159,736.61	152,037	159,737			
1930	193,523.12	183,112	192,396	1,127	2.69	419
1931	197,151.83	185,441	194,843	2,309	2.97	777
1932	76,084.52	71,124	74,730	1,355	3.26	416
1933	62,081.53	57,686	60,611	1,471	3.54	416
1934	83,024.94	76,665	80,552	2,473	3.83	646
1935	13,312.18	12,215	12,834	478	4.12	116
1936	83,676.74	76,296	80,164	3,513	4.41	797
1937	116,254.77	105,327	110,667	5,588	4.70	1,189
1938	40,390.90	36,360	38,203	2,188	4.99	438
1939	77,157.59	69,010	72,509	4,649	5.28	880
1940	42,043.99	37,352	39,246	2,798	5.58	501
1941	150,008.54	132,398	139,111	10,898	5.87	1,857
1942	113,751.57	99,737	104,794	8,958	6.16	1,454
1943	19,438.98	16,927	17,785	1,654	6.46	256
1944	6,544.94	5,660	5,947	598	6.76	88
1945	12,082.60	10,374	10,900	1,183	7.07	167
1946	21.53	18	19	3	7.38	
1947	12,381.30	10,475	11,006	1,375	7.70	179
1948	302,956.55	254,362	267,258	35,699	8.02	4,451
1949	382,345.86	318,494	334,642	47,704	8.35	5,713
1950	487,138.18	402,571	422,981	64,157	8.68	7,391
1951	614,210.62	503,284	528,801	85,410	9.03	9,458
1952	709,604.85	576,483	605,711	103,894	9.38	11,076
1953	960,259.37	773,201	812,402	147,857	9.74	15,180
1954	1,191,150.47	950,300	998,480	192,670	10.11	19,057

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1955	1,004,368.89	793,652	833,890	170,479	10.49	16,252
1956	1,039,856.33	813,376	854,614	185,242	10.89	17,010
1957	1,322,406.28	1,023,807	1,075,714	246,692	11.29	21,850
1958	1,288,668.26	986,862	1,036,896	251,772	11.71	21,501
1959	1,801,345.41	1,364,339	1,433,511	367,834	12.13	30,324
1960	1,531,737.38	1,146,659	1,204,795	326,942	12.57	26,010
1961	1,052,301.58	778,282	817,741	234,561	13.02	18,015
1962	1,284,901.14	938,492	986,074	298,827	13.48	22,168
1963	1,074,868.57	774,980	814,272	260,597	13.95	18,681
1964	1,187,593.28	844,616	887,438	300,155	14.44	20,786
1965	1,410,212.91	989,123	1,039,272	370,941	14.93	24,845
1966	1,473,125.10	1,018,224	1,069,848	403,277	15.44	26,119
1967	2,326,392.07	1,583,808	1,664,107	662,285	15.96	41,497
1968	1,539,295.61	1,031,636	1,083,940	455,356	16.49	27,614
1969	1,397,195.91	921,032	967,728	429,468	17.04	25,204
1970	4,165,655.13	2,700,178	2,837,077	1,328,578	17.59	75,530
1971	1,891,137.80	1,204,277	1,265,334	625,804	18.16	34,461
1972	2,791,298.79	1,745,120	1,833,598	957,701	18.74	51,105
1973	3,431,829.71	2,105,084	2,211,812	1,220,018	19.33	63,115
1974	5,579,917.95	3,355,763	3,525,901	2,054,017	19.93	103,062
1975	5,792,328.82	3,412,840	3,585,871	2,206,458	20.54	107,422
1976	6,094,385.41	3,515,242	3,693,465	2,400,920	21.16	113,465
1977	5,585,489.88	3,150,216	3,309,932	2,275,558	21.80	104,383
1978	4,397,129.96	2,423,698	2,546,580	1,850,550	22.44	82,467
1979	5,384,022.01	2,897,681	3,044,594	2,339,428	23.09	101,318
1980	6,645,674.28	3,487,650	3,664,474	2,981,200	23.76	125,471
1981	5,127,659.57	2,622,285	2,755,235	2,372,425	24.43	97,111
1982	6,699,519.62	3,333,681	3,502,699	3,196,821	25.12	127,262
1983	7,176,497.99	4,099,216	4,307,047	2,869,451	22.33	128,502
1984	6,601,191.35	3,682,145	3,868,830	2,732,361	22.79	119,893
1985	8,679,772.38	4,696,625	4,934,745	3,745,027	23.53	159,160
1986	8,359,787.03	4,405,608	4,628,973	3,730,814	24.01	155,386
1987	7,869,400.57	4,032,281	4,236,718	3,632,683	24.50	148,273
1988	9,176,954.92	4,565,535	4,797,008	4,379,947	25.00	175,198
1989	8,915,202.94	4,277,514	4,494,385	4,420,818	25.75	171,682
1990	9,395,509.08	4,360,456	4,581,532	4,813,977	26.27	183,250
1991	10,698,460.99	4,792,911	5,035,912	5,662,549	26.80	211,289
1992	11,896,154.46	5,134,380	5,394,694	6,501,460	27.33	237,887
1993	9,362,139.55	3,883,415	4,080,305	5,281,835	27.87	189,517
1994	10,876,541.70	4,323,425	4,542,623	6,333,919	28.42	222,868
1995	10,346,422.84	3,929,571	4,128,801	6,217,622	28.98	214,549
1996	10,023,755.80	3,626,595	3,810,464	6,213,292	29.55	210,264

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1997	14,385,565.12	4,940,003	5,190,462	9,195,103	30.12	305,282
1998	2,242,598.18	727,723	764,619	1,477,979	30.70	48,143
1999	1,426,865.94	437,477	459,657	967,209	31.09	31,110
2000	2,400,871.70	688,810	723,733	1,677,139	31.69	52,923
2001	3,489,114.24	930,547	977,726	2,511,388	32.30	77,752
2002	4,414,850.51	1,091,351	1,146,683	3,268,168	32.73	99,852
2003	6,513,203.93	1,479,800	1,554,826	4,958,378	33.17	149,484
2004	8,313,917.65	1,716,824	1,803,867	6,510,051	33.62	193,636
2005	10,256,076.04	1,899,425	1,995,726	8,260,350	34.09	242,310
2006	12,457,636.68	2,035,578	2,138,782	10,318,855	34.57	298,492
2007	6,185,956.81	874,694	919,041	5,266,916	34.90	150,914
2008	7,853,073.52	936,086	983,546	6,869,528	35.09	195,769
2009	9,585,010.53	920,161	966,813	8,618,198	35.31	244,072
2010	14,493,480.98	1,047,879	1,101,006	13,392,475	35.27	379,713
2011	22,614,938.92	1,076,471	1,131,048	21,483,891	35.01	613,650
2012	17,787,949.44	387,777	407,438	17,380,511	33.62	516,969
2013	7,198,631.35	28,075	29,498	7,169,133	32.03	223,826
	372,296,264.73	137,952,943	144,931,330	227,364,935		7,978,585
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.5	2.14

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1931	11.56	10	10	2	4.68	
1932	135.63	122	122	14	4.99	3
1933	7.30	6	6	1	5.29	
1934	11,134.16	9,835	9,851	1,283	5.60	229
1935	20,799.31	18,238	18,268	2,531	5.91	428
1936	21,585.10	18,784	18,815	2,770	6.23	445
1937	22,164.78	19,140	19,172	2,993	6.55	457
1938	9,410.97	8,062	8,075	1,336	6.88	194
1940	17,034.51	14,359	14,383	2,652	7.54	352
1941	70,149.10	58,633	58,731	11,418	7.88	1,449
1942	59,295.74	49,129	49,211	10,085	8.23	1,225
1943	25,690.01	21,098	21,133	4,557	8.58	531
1944	11,842.01	9,639	9,655	2,187	8.93	245
1945	42,890.05	34,580	34,638	8,252	9.30	887
1946	57,242.95	45,723	45,799	11,444	9.66	1,185
1947	108,194.85	85,586	85,728	22,467	10.03	2,240
1948	192,160.82	150,485	150,735	41,426	10.41	3,979
1949	384,505.41	298,072	298,568	85,937	10.79	7,965
1950	457,812.48	351,179	351,764	106,048	11.18	9,486
1951	464,422.81	352,381	352,968	111,455	11.58	9,625
1952	659,594.09	494,973	495,797	163,797	11.98	13,673
1953	815,043.44	604,827	605,834	209,209	12.38	16,899
1954	705,614.38	517,596	518,458	187,156	12.79	14,633
1955	776,142.40	562,540	563,476	212,666	13.21	16,099
1956	926,666.63	663,336	664,440	262,227	13.64	19,225
1957	978,499.43	691,682	692,833	285,666	14.07	20,303
1958	930,197.34	649,203	650,284	279,913	14.50	19,304
1959	1,256,000.98	864,807	866,246	389,755	14.95	26,071
1960	1,269,890.73	862,472	863,908	405,983	15.40	26,363
1961	790,201.08	529,269	530,150	260,051	15.85	16,407
1962	1,059,329.95	699,158	700,322	359,008	16.32	21,998
1963	927,866.41	603,308	604,312	323,554	16.79	19,271
1964	1,071,672.20	686,095	687,237	384,435	17.27	22,260
1965	1,270,025.54	800,383	801,715	468,311	17.75	26,384
1966	1,186,729.55	735,772	736,997	449,733	18.24	24,656
1967	1,089,575.71	664,184	665,290	424,286	18.74	22,641
1968	1,273,650.86	762,866	764,136	509,515	19.25	26,468
1969	1,386,852.93	815,927	817,285	569,568	19.76	28,824
1970	4,070,387.85	2,350,649	2,354,562	1,715,826	20.28	84,607
1971	1,822,973.29	1,032,641	1,034,360	788,613	20.81	37,896
1972	2,789,253.08	1,549,207	1,551,786	1,237,467	21.34	57,988
1973	3,553,183.73	1,933,536	1,936,754	1,616,430	21.88	73,877

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1974	6,059,903.76	3,228,171	3,233,544	2,826,360	22.43	126,008
1975	6,561,026.83	3,418,557	3,424,247	3,136,780	22.99	136,441
1976	6,271,967.64	3,194,815	3,200,133	3,071,835	23.55	130,439
1977	5,967,023.16	2,968,594	2,973,535	2,993,488	24.12	124,108
1978	4,804,259.13	2,332,083	2,335,965	2,468,294	24.70	99,931
1979	4,880,512.46	2,309,068	2,312,911	2,567,601	25.29	101,526
1980	6,438,104.68	2,966,872	2,971,810	3,466,295	25.88	133,937
1981	4,347,236.03	1,948,996	1,952,240	2,394,996	26.48	90,445
1982	4,679,142.29	2,039,311	2,042,705	2,636,437	27.08	97,357
1983	4,675,451.87	2,629,007	2,633,383	2,042,069	23.16	88,172
1984	4,158,597.15	2,283,486	2,287,287	1,871,310	23.61	79,259
1985	4,789,024.66	2,565,002	2,569,271	2,219,754	24.06	92,259
1986	4,883,147.25	2,547,050	2,551,290	2,331,857	24.53	95,061
1987	4,007,534.37	2,033,022	2,036,406	1,971,128	25.01	78,814
1988	3,767,455.28	1,855,472	1,858,560	1,908,895	25.50	74,859
1989	4,986,231.01	2,392,394	2,396,376	2,589,855	25.75	100,577
1990	5,424,098.02	2,517,324	2,521,514	2,902,584	26.27	110,490
1991	6,862,021.93	3,089,282	3,094,424	3,767,598	26.56	141,852
1992	7,380,432.36	3,216,392	3,221,746	4,158,686	26.87	154,771
1993	5,120,560.95	2,143,979	2,147,548	2,973,013	27.42	108,425
1994	4,534,777.77	1,827,969	1,831,012	2,703,766	27.76	97,398
1995	3,438,221.45	1,330,592	1,332,807	2,105,414	28.12	74,872
1996	7,489,836.51	2,784,721	2,789,356	4,700,481	28.30	166,095
1997	6,607,799.55	2,341,804	2,345,702	4,262,098	28.69	148,557
1998	2,286,769.99	772,471	773,757	1,513,013	28.92	52,317
1999	8,276,630.47	2,651,832	2,656,246	5,620,384	29.17	192,677
2000	5,938,560.14	1,794,633	1,797,620	4,140,940	29.44	140,657
2001	18,528,199.25	5,247,186	5,255,920	13,272,279	29.74	446,277
2002	10,145,966.97	2,682,594	2,687,059	7,458,908	29.90	249,462
2003	8,571,028.54	2,105,902	2,109,407	6,461,622	29.93	215,891
2004	11,968,523.30	2,702,493	2,706,991	9,261,532	30.01	308,615
2005	23,368,031.12	4,781,099	4,789,057	18,578,974	30.13	616,627
2006	11,599,455.83	2,129,660	2,133,205	9,466,251	30.01	315,437
2007	4,703,406.17	760,070	761,335	3,942,071	29.84	132,107
2008	11,677,399.13	1,613,817	1,616,503	10,060,896	29.62	339,666
2009	17,522,266.38	1,997,538	2,000,863	15,521,403	29.14	532,649
2010	58,573,270.09	5,172,020	5,180,628	53,392,642	28.40	1,880,023

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
2011	4,361,579.47	264,312	264,752	4,096,827	27.15	150,896
2012	23,326,714.77	692,803	693,956	22,632,759	24.50	923,786
2013	3,638,117.86	20,737	20,772	3,617,346	21.95	164,799
	385,206,126.74	115,972,622	116,165,657	269,040,470		9,990,311
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.9	2.59

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1891	2,281.69	2,282	2,282			
1896	34,742.87	34,743	34,743			
1897	18,572.40	18,572	18,572			
1898	2,260.74	2,261	2,261			
1899	50,127.09	50,127	50,127			
1900	4,109.93	4,110	4,110			
1901	95,985.87	95,986	95,986			
1902	221,207.68	221,208	221,208			
1903	126,187.52	126,188	126,188			
1904	15,639.26	15,639	15,639			
1905	47,818.78	47,819	47,819			
1906	7,447.88	7,430	6,771	677	0.17	677
1907	49,845.58	49,589	45,191	4,655	0.36	4,655
1908	8,622.83	8,569	7,809	814	0.44	814
1909	444.54	440	401	44	0.65	44
1910	18,872.27	18,646	16,992	1,880	0.84	1,880
1911	16,339.35	16,097	14,670	1,669	1.04	1,605
1912	13,418.96	13,179	12,010	1,409	1.25	1,127
1913	287,618.07	281,661	256,683	30,935	1.45	21,334
1914	63,170.74	61,655	56,187	6,984	1.68	4,157
1915	54,667.34	53,191	48,474	6,193	1.89	3,277
1916	63,080.77	61,170	55,745	7,336	2.12	3,460
1917	78,581.82	75,944	69,209	9,373	2.35	3,989
1918	678.26	653	595	83	2.58	32
1919	41,830.83	40,140	36,580	5,251	2.83	1,855
1920	39,946.35	38,194	34,807	5,139	3.07	1,674
1921	70,507.89	67,164	61,208	9,300	3.32	2,801
1922	373,646.09	354,590	323,145	50,501	3.57	14,146
1923	576,167.43	544,645	496,346	79,821	3.83	20,841
1924	575,413.65	541,792	493,746	81,668	4.09	19,968
1925	568,853.19	533,505	486,193	82,660	4.35	19,002
1926	580,179.90	541,888	493,833	86,347	4.62	18,690
1927	979,912.02	911,455	830,627	149,285	4.89	30,529
1928	433,902.38	401,919	366,277	67,625	5.16	13,106
1929	629,539.81	580,618	529,128	100,412	5.44	18,458
1930	360,905.19	331,416	302,026	58,879	5.72	10,294
1931	341,641.77	312,360	284,660	56,982	6.00	9,497
1932	98,873.27	89,975	81,996	16,877	6.30	2,679
1933	93,810.30	84,965	77,430	16,380	6.60	2,482
1934	71,188.86	64,162	58,472	12,717	6.91	1,840
1935	105,050.84	94,200	85,846	19,205	7.23	2,656
1936	30,482.32	27,190	24,779	5,703	7.56	754

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1937	80,644.06	71,531	65,188	15,456	7.91	1,954
1938	22,363.65	19,722	17,973	4,391	8.27	531
1939	72,749.20	63,760	58,106	14,643	8.65	1,693
1940	26,335.28	22,930	20,897	5,438	9.05	601
1941	225,505.42	195,031	177,736	47,769	9.46	5,050
1942	70,701.90	60,703	55,320	15,382	9.90	1,554
1943	73,207.80	62,373	56,842	16,366	10.36	1,580
1944	20,209.40	17,080	15,565	4,644	10.84	428
1945	93,331.91	78,199	71,264	22,068	11.35	1,944
1946	17,594.35	14,608	13,313	4,281	11.88	360
1947	43,378.65	35,676	32,512	10,867	12.43	874
1948	104,256.71	84,880	77,353	26,904	13.01	2,068
1949	170,139.98	137,083	124,926	45,214	13.60	3,325
1950	247,492.52	197,217	179,728	67,765	14.22	4,765
1951	108,133.90	85,194	77,639	30,495	14.85	2,054
1952	182,397.61	142,009	129,416	52,982	15.50	3,418
1953	379,997.99	292,218	266,304	113,694	16.17	7,031
1954	513,102.29	389,665	355,109	157,993	16.84	9,382
1955	412,910.40	309,505	282,058	130,852	17.53	7,464
1956	329,639.26	243,837	222,213	107,426	18.22	5,896
1957	201,762.63	147,228	134,172	67,591	18.92	3,572
1958	503,955.76	362,561	330,409	173,547	19.64	8,836
1959	252,488.32	179,050	163,172	89,316	20.36	4,387
1960	321,658.81	224,746	204,815	116,844	21.09	5,540
1961	711,639.58	489,608	446,189	265,451	21.84	12,154
1962	617,711.88	418,370	381,269	236,443	22.59	10,467
1963	134,127.84	89,368	81,443	52,685	23.36	2,255
1964	218,535.64	143,171	130,474	88,062	24.14	3,648
1965	937,375.90	603,670	550,136	387,240	24.92	15,539
1966	307,546.63	194,545	177,293	130,254	25.72	5,064
1967	1,001,811.56	622,125	566,954	434,858	26.53	16,391
1968	277,278.91	168,943	153,961	123,318	27.35	4,509
1969	1,234,981.48	737,815	672,385	562,596	28.18	19,964
1970	1,465,320.32	857,842	781,768	683,552	29.02	23,555
1971	3,240,825.32	1,857,933	1,693,170	1,547,655	29.87	51,813
1972	1,537,805.59	862,709	786,203	751,603	30.73	24,458
1973	2,319,585.47	1,272,455	1,159,613	1,159,972	31.60	36,708
1974	3,065,990.67	1,643,371	1,497,636	1,568,355	32.48	48,287
1975	1,812,584.81	948,761	864,624	947,961	33.36	28,416
1976	1,461,057.56	745,972	679,819	781,239	34.26	22,803
1977	1,015,139.22	505,245	460,439	554,700	35.16	15,776
1978	2,350,337.98	1,139,232	1,038,204	1,312,134	36.07	36,377

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1979	1,862,975.51	878,523	800,615	1,062,361	36.99	28,720
1980	2,894,836.88	1,327,080	1,209,393	1,685,444	37.91	44,459
1981	939,997.23	418,430	381,323	558,674	38.84	14,384
1982	3,334,265.52	1,439,436	1,311,786	2,022,480	39.78	50,842
1983	3,013,403.96	1,335,842	1,217,378	1,796,026	37.36	48,074
1984	3,282,293.46	1,406,135	1,281,438	2,000,855	38.36	52,160
1985	2,026,806.99	838,085	763,763	1,263,044	39.36	32,090
1986	4,999,419.89	1,992,769	1,816,049	3,183,371	40.36	78,874
1987	1,266,228.52	489,017	445,651	820,578	40.92	20,053
1988	1,639,006.40	608,399	554,446	1,084,560	41.92	25,872
1989	3,362,907.16	1,197,868	1,091,640	2,271,267	42.92	52,919
1990	2,669,923.34	910,978	830,192	1,839,731	43.92	41,888
1991	1,290,428.84	420,938	383,609	906,820	44.92	20,187
1992	1,798,078.44	559,562	509,939	1,288,139	45.92	28,052
1993	4,195,687.72	1,251,154	1,140,200	3,055,488	46.48	65,738
1994	1,064,209.25	301,278	274,560	789,649	47.48	16,631
1995	2,043,155.28	547,566	499,007	1,544,148	48.48	31,851
1996	997,404.10	252,243	229,874	767,530	49.48	15,512
1997	837,798.91	199,229	181,561	656,238	50.48	13,000
1998	517,637.02	115,278	105,055	412,582	51.48	8,014
1999	1,678,512.33	348,459	317,557	1,360,955	52.48	25,933
2000	727,861.92	140,113	127,688	600,174	53.48	11,222
2001	271,719.54	48,203	43,928	227,792	54.48	4,181
2002	2,412,167.38	391,495	356,777	2,055,390	55.48	37,047
2003	2,980,954.10	438,796	399,883	2,581,071	56.48	45,699
2004	547,769.74	72,853	66,392	481,378	57.04	8,439
2005	2,117,592.35	249,452	227,331	1,890,261	58.04	32,568
2006	3,644,961.78	373,973	340,809	3,304,153	59.04	55,965
2007	2,752,656.94	240,582	219,247	2,533,410	60.04	42,195
2008	2,219,500.66	160,248	146,037	2,073,464	61.04	33,969
2009	5,847,854.67	333,328	303,769	5,544,086	62.04	89,363
2010	3,136,869.20	131,121	119,493	3,017,376	63.04	47,864
2011	128,331.44	3,414	3,111	125,220	64.04	1,955
2012	4,069,608.53	46,394	42,280	4,027,329	65.04	61,921
2013	523,136.59	994	906	522,231	65.66	7,954
	112,533,150.08	43,034,513	39,273,068	73,260,082		1,896,409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.69

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1902	298.03	298	298			
1907	345.77	346	346			
1910	126.40	126	126			
1915	459.23	451	459			
1923	36.83	34	37			
1924	165.75	154	166			
1926	6.75	6	7			
1927	535.25	488	533	2	4.37	
1933	393.47	348	380	13	5.81	2
1941	19.08	16	17	2	8.03	
1942	173.57	145	158	16	8.33	2
1943	1,467.66	1,214	1,325	143	8.63	17
1944	2,098.29	1,723	1,881	217	8.94	24
1945	123.85	101	110	14	9.25	2
1948	542.66	432	471	72	10.22	7
1949	459.92	363	396	64	10.56	6
1951	534.73	414	452	83	11.25	7
1952	184.93	142	155	30	11.61	3
1953	14,831.08	11,278	12,309	2,522	11.98	211
1954	5,547.89	4,176	4,558	990	12.36	80
1955	5,136.29	3,828	4,178	958	12.74	75
1956	5.34	4	4	1	13.14	
1957	13,113.94	9,560	10,434	2,680	13.55	198
1958	7,197.72	5,188	5,662	1,536	13.96	110
1959	1,466.65	1,045	1,141	326	14.39	23
1960	6,205.41	4,366	4,765	1,440	14.82	97
1961	160.69	112	122	39	15.27	3
1962	3,749.96	2,571	2,806	944	15.72	60
1963	9,610.78	6,499	7,093	2,518	16.19	156
1964	10,089.29	6,726	7,341	2,748	16.67	165
1965	193,103.67	126,830	138,425	54,679	17.16	3,186
1966	386,166.71	249,850	272,692	113,475	17.65	6,429
1967	646,340.54	411,590	449,219	197,122	18.16	10,855
1968	509,021.35	318,851	348,002	161,019	18.68	8,620
1969	1,001,716.24	616,857	673,253	328,463	19.21	17,099
1970	2,012,492.81	1,217,558	1,328,873	683,620	19.75	34,614
1971	3,280,181.92	1,948,428	2,126,562	1,153,620	20.30	56,829
1972	2,324,962.55	1,354,988	1,478,867	846,096	20.86	40,561
1973	2,014,102.00	1,150,858	1,256,075	758,027	21.43	35,372
1974	2,502,633.36	1,400,974	1,529,057	973,576	22.01	44,233
1975	3,678,625.05	2,015,887	2,200,188	1,478,437	22.60	65,418
1976	3,732,188.45	2,000,453	2,183,343	1,548,845	23.20	66,761

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1977	3,515,334.10	1,841,332	2,009,675	1,505,659	23.81	63,236
1978	3,410,419.49	1,744,771	1,904,286	1,506,133	24.42	61,676
1979	4,302,435.61	2,146,915	2,343,196	1,959,240	25.05	78,213
1980	4,013,319.19	1,952,078	2,130,546	1,882,773	25.68	73,317
1981	1,995,385.01	945,014	1,031,411	963,974	26.32	36,625
1982	3,760,633.52	1,731,396	1,889,688	1,870,946	26.98	69,346
1983	2,528,026.25	1,413,925	1,543,192	984,834	23.44	42,015
1984	5,546,844.11	3,029,686	3,306,673	2,240,171	23.88	93,810
1985	4,359,378.15	2,322,677	2,535,026	1,824,352	24.33	74,984
1986	3,993,453.47	2,061,820	2,250,321	1,743,132	25.06	69,558
1987	2,930,458.17	1,471,383	1,605,903	1,324,555	25.53	51,882
1988	3,374,868.07	1,645,586	1,796,033	1,578,835	26.01	60,701
1989	3,973,590.55	1,877,919	2,049,607	1,923,984	26.50	72,603
1990	5,210,194.81	2,382,622	2,600,452	2,609,743	27.00	96,657
1991	5,728,745.50	2,541,844	2,774,231	2,954,514	27.27	108,343
1992	5,174,417.79	2,211,546	2,413,735	2,760,683	27.80	99,305
1993	5,196,600.12	2,134,763	2,329,933	2,866,667	28.33	101,188
1994	4,412,489.41	1,737,638	1,896,501	2,515,988	28.87	87,149
1995	3,289,267.67	1,243,672	1,357,374	1,931,894	29.20	66,161
1996	4,228,704.48	1,529,945	1,669,819	2,558,885	29.55	86,595
1997	3,632,194.08	1,247,295	1,361,328	2,270,866	30.12	75,394
1998	1,233,441.29	402,102	438,864	794,577	30.50	26,052
1999	8,358,711.05	2,574,483	2,809,854	5,548,857	30.89	179,633
2000	10,262,478.09	2,969,961	3,241,488	7,020,990	31.30	224,313
2001	3,901,953.18	1,058,990	1,155,808	2,746,145	31.54	87,069
2002	5,680,100.45	1,429,113	1,559,769	4,120,331	31.98	128,841
2003	7,076,044.24	1,641,642	1,791,728	5,284,316	32.27	163,753
2004	12,090,436.21	2,570,427	2,805,427	9,285,009	32.40	286,574
2005	15,897,060.50	3,042,697	3,320,874	12,576,186	32.74	384,123
2006	14,758,751.12	2,520,795	2,751,257	12,007,494	32.77	366,417
2007	8,961,364.27	1,334,347	1,456,339	7,505,025	32.86	228,394
2008	9,405,652.66	1,188,874	1,297,566	8,108,087	32.84	246,897
2009	19,745,966.67	2,035,809	2,221,931	17,524,036	32.61	537,382
2010	23,433,695.40	1,841,888	2,010,282	21,423,413	32.22	664,910
2011	16,058,416.57	851,096	928,907	15,129,510	31.25	484,144
2012	18,796,254.23	475,545	519,021	18,277,233	28.92	631,993
2013	3,474,875.89	16,332	17,825	3,457,051	26.61	129,915
	286,078,583.23	78,043,206	85,178,156	200,900,427		6,730,393

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 2.35

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1946	3,309.70	2,902	2,466	844	4.93	171
1947	435.31	377	320	115	5.32	22
1948	67,504.65	57,885	49,198	18,307	5.70	3,212
1949	135,819.91	115,141	97,862	37,958	6.09	6,233
1950	117,410.56	98,390	83,624	33,787	6.48	5,214
1951	191,509.32	158,665	134,854	56,655	6.86	8,259
1952	355,000.77	290,568	246,962	108,039	7.26	14,881
1953	118,242.67	95,629	81,278	36,965	7.65	4,832
1955	445,979.38	351,878	299,071	146,908	8.44	17,406
1956	110,242.59	85,879	72,991	37,252	8.84	4,214
1957	622,058.95	478,363	406,574	215,485	9.24	23,321
1958	450,045.40	341,472	290,227	159,818	9.65	16,561
1959	417,919.12	312,917	265,957	151,962	10.05	15,121
1960	484,379.21	357,714	304,031	180,348	10.46	17,242
1961	470,187.88	342,414	291,027	179,161	10.87	16,482
1962	699,559.76	502,284	426,905	272,655	11.28	24,172
1963	530,896.76	375,609	319,241	211,656	11.70	18,090
1964	312,021.78	217,479	184,842	127,180	12.12	10,493
1965	218,825.78	150,224	127,680	91,146	12.54	7,268
1966	246,424.53	166,583	141,584	104,841	12.96	8,090
1967	255,913.87	170,247	144,698	111,216	13.39	8,306
1968	88,769.79	58,100	49,381	39,389	13.82	2,850
1969	419,117.87	269,807	229,317	189,801	14.25	13,319
1970	1,482,149.64	937,830	797,088	685,062	14.69	46,635
1971	147,546.87	91,737	77,970	69,577	15.13	4,599
1972	1,195,746.45	730,302	620,704	575,042	15.57	36,933
1973	942,705.78	565,152	480,339	462,367	16.02	28,862
1974	793,524.46	466,791	396,739	396,785	16.47	24,091
1975	722,177.44	416,696	354,162	368,015	16.92	21,750
1976	1,145,389.17	647,718	550,514	594,875	17.38	34,228
1977	2,194,296.27	1,215,640	1,033,207	1,161,089	17.84	65,083
1978	2,075,786.17	1,125,595	956,675	1,119,111	18.31	61,120
1979	1,899,600.83	1,007,738	856,505	1,043,096	18.78	55,543
1980	1,276,427.54	662,147	562,778	713,650	19.25	37,073
1981	1,802,881.98	913,610	776,503	1,026,379	19.73	52,021
1982	1,299,830.78	642,766	546,305	753,526	20.22	37,266
1983	2,337,339.73	1,474,160	1,252,930	1,084,410	17.42	62,251
1984	2,987,024.76	1,846,280	1,569,206	1,417,819	17.76	79,832
1985	3,016,967.14	1,825,265	1,551,344	1,465,623	18.12	80,884
1986	2,647,215.51	1,565,034	1,330,167	1,317,049	18.50	71,192
1987	2,974,330.02	1,723,327	1,464,704	1,509,626	18.69	80,772
1988	3,153,056.72	1,779,270	1,512,252	1,640,805	19.11	85,861

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1989	4,853,576.70	2,674,321	2,272,981	2,580,596	19.35	133,364
1990	4,140,882.21	2,223,240	1,889,595	2,251,287	19.62	114,744
1991	3,727,043.47	1,945,517	1,653,550	2,073,493	19.92	104,091
1992	2,423,394.86	1,226,965	1,042,832	1,380,563	20.23	68,243
1993	2,512,858.65	1,230,798	1,046,090	1,466,769	20.57	71,306
1994	2,209,585.80	1,044,029	887,350	1,322,236	20.93	63,174
1995	2,459,906.32	1,122,209	953,797	1,506,109	21.16	71,177
1996	1,371,652.21	601,881	511,556	860,096	21.42	40,154
1997	1,451,536.47	610,371	518,772	932,764	21.70	42,985
1998	860,905.70	345,395	293,561	567,345	22.01	25,777
1999	5,985,403.06	2,287,621	1,944,314	4,041,089	22.22	181,867
2000	4,099,603.64	1,484,466	1,261,690	2,837,914	22.46	126,354
2001	3,385,084.35	1,153,637	980,509	2,404,575	22.73	105,789
2002	6,980,009.30	2,221,039	1,887,724	5,092,285	23.03	221,115
2003	3,505,988.98	1,035,669	880,244	2,625,745	23.25	112,935
2004	11,587,000.85	3,142,395	2,670,811	8,916,190	23.51	379,251
2005	23,031,348.76	5,674,924	4,823,279	18,208,070	23.70	768,273
2006	9,018,736.70	1,984,122	1,686,361	7,332,376	23.93	306,409
2007	7,366,845.76	1,418,854	1,205,924	6,160,922	24.10	255,640
2008	8,007,367.50	1,312,408	1,115,453	6,891,914	24.23	284,437
2009	8,311,209.23	1,106,222	940,209	7,371,000	24.42	301,843
2010	12,983,024.92	1,309,987	1,113,395	11,869,630	24.50	484,475
2011	9,958,250.06	664,215	564,535	9,393,715	24.50	383,417
2012	13,413,935.28	399,735	339,747	13,074,188	24.38	536,267
2013	2,849,046.73	14,530	12,349	2,836,698	24.33	116,593
	197,349,770.33	62,872,135	53,436,810	143,912,960		6,511,435

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 3.30

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1906	297.26	297	297			
1908	15.82	16	16			
1912	60.01	60	60			
1913	205.02	205	205			
1916	644.84	645	645			
1917	366.66	367	367			
1918	5,804.74	5,805	5,805			
1919	276.11	276	276			
1920	1,768.22	1,768	1,768			
1921	1,134.86	1,135	1,135			
1922	1,262.40	1,262	1,262			
1923	3,650.29	3,650	3,650			
1924	10,198.77	10,199	10,199			
1925	11,765.49	11,699	9,941	1,824	0.25	1,824
1926	12,235.60	12,077	10,262	1,974	0.57	1,974
1927	24,293.90	23,802	20,224	4,070	0.89	4,070
1928	31,723.95	30,844	26,208	5,516	1.22	4,521
1929	55,224.93	53,267	45,260	9,965	1.56	6,388
1930	56,475.87	54,037	45,915	10,561	1.90	5,558
1931	24,284.06	23,053	19,588	4,696	2.23	2,106
1932	9,231.22	8,696	7,389	1,842	2.55	722
1933	9,819.16	9,181	7,801	2,018	2.86	706
1934	105.14	98	83	22	3.16	7
1935	4,607.02	4,245	3,607	1,000	3.46	289
1936	14,871.04	13,604	11,559	3,312	3.75	883
1937	44,574.64	40,472	34,389	10,186	4.05	2,515
1938	7,882.13	7,103	6,035	1,847	4.35	425
1939	3,302.93	2,954	2,510	793	4.65	171
1940	10,608.92	9,413	7,998	2,611	4.96	526
1941	54,494.42	47,968	40,758	13,736	5.27	2,606
1942	16,886.13	14,745	12,529	4,357	5.58	781
1943	10,757.51	9,315	7,915	2,843	5.90	482
1944	7,747.21	6,650	5,650	2,097	6.23	337
1945	15,834.49	13,474	11,449	4,385	6.56	668
1946	8,828.86	7,446	6,327	2,502	6.89	363
1947	10,845.66	9,064	7,702	3,144	7.23	435
1948	72,846.24	60,297	51,234	21,612	7.58	2,851
1949	44,428.72	36,421	30,947	13,482	7.93	1,700
1950	50,824.53	41,249	35,049	15,776	8.29	1,903
1951	106,943.72	85,920	73,005	33,939	8.65	3,924
1952	60,713.40	48,267	41,012	19,701	9.02	2,184
1953	85,046.68	66,897	56,842	28,205	9.39	3,004

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1954	203,019.87	157,939	134,199	68,821	9.77	7,044
1955	214,173.89	164,719	139,960	74,214	10.16	7,305
1956	248,827.86	189,166	160,733	88,095	10.55	8,350
1957	104,565.71	78,543	66,737	37,829	10.95	3,455
1958	257,794.08	191,237	162,492	95,302	11.36	8,389
1959	250,195.85	183,268	155,721	94,475	11.77	8,027
1960	353,014.68	255,212	216,851	136,164	12.19	11,170
1961	212,803.95	151,768	128,956	83,848	12.62	6,644
1962	207,796.50	146,166	124,196	83,600	13.05	6,406
1963	185,552.59	128,664	109,325	76,228	13.49	5,651
1964	103,774.97	70,897	60,241	43,534	13.94	3,123
1965	149,569.45	100,653	85,524	64,045	14.39	4,451
1966	214,998.07	142,436	121,027	93,971	14.85	6,328
1967	388,983.76	253,547	215,437	173,547	15.32	11,328
1968	646,586.54	414,404	352,115	294,472	15.80	18,637
1969	249,591.28	157,243	133,608	115,983	16.28	7,124
1970	495,759.44	306,806	260,690	235,069	16.77	14,017
1971	294,728.04	179,047	152,135	142,593	17.27	8,257
1972	445,796.50	265,655	225,725	220,072	17.78	12,378
1973	679,958.05	397,157	337,461	342,497	18.30	18,716
1974	966,231.16	552,945	469,832	496,399	18.82	26,376
1975	756,807.21	423,986	360,257	396,550	19.35	20,494
1976	247,899.91	135,837	115,419	132,481	19.89	6,661
1977	434,085.66	232,431	197,494	236,592	20.44	11,575
1978	755,730.85	395,209	335,805	419,926	20.99	20,006
1979	491,840.86	250,952	213,232	278,609	21.55	12,928
1980	604,174.91	300,438	255,279	348,896	22.12	15,773
1981	475,967.57	230,411	195,778	280,190	22.70	12,343
1982	386,988.50	182,148	154,770	232,218	23.29	9,971
1983	436,996.25	260,013	220,931	216,065	20.25	10,670
1984	513,334.59	298,145	253,331	260,004	20.75	12,530
1985	797,031.07	451,199	383,380	413,651	21.27	19,448
1986	724,264.81	401,025	340,747	383,518	21.56	17,788
1987	995,503.62	535,780	455,247	540,257	22.10	24,446
1988	624,753.57	327,808	278,535	346,219	22.42	15,442
1989	768,898.24	392,599	333,588	435,310	22.76	19,126
1990	1,035,705.91	511,328	434,471	601,235	23.33	25,771
1991	962,092.86	460,361	391,165	570,928	23.70	24,090
1992	472,898.10	218,810	185,921	286,977	24.09	11,913
1993	2,615.31	1,167	992	1,623	24.50	66
1994	69,960.39	30,167	25,633	44,327	24.73	1,792
1995	69,252.39	28,643	24,338	44,914	25.17	1,784

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1996	125,639.49	49,879	42,382	83,257	25.44	3,273
1997	232,191.79	87,768	74,576	157,616	25.92	6,081
1998	153,835.18	55,365	47,043	106,792	26.23	4,071
1999	1,045,393.01	357,943	304,141	741,252	26.41	28,067
2000	1,281,318.73	413,353	351,222	930,097	26.77	34,744
2001	1,341,711.59	406,807	345,660	996,052	27.01	36,877
2002	1,684,856.14	478,162	406,290	1,278,566	27.13	47,127
2003	1,660,839.47	435,638	370,157	1,290,682	27.42	47,071
2005	730,471.01	160,192	136,114	594,357	27.59	21,542
2006	2,440,114.06	480,946	408,655	2,031,459	27.50	73,871
2007	2,481,298.42	429,513	364,953	2,116,345	27.47	77,042
2008	2,886,272.51	427,746	363,452	2,522,821	27.30	92,411
2009	3,317,214.38	405,364	344,434	2,972,780	26.93	110,389
2010	3,960,885.76	375,888	319,388	3,641,498	26.23	138,830
2011	3,440,815.82	223,997	190,328	3,250,488	25.13	129,347
2012	4,147,433.09	132,718	112,770	4,034,663	22.67	177,974
2013	1,424,009.66	8,686	7,380	1,416,630	20.33	69,682
	51,747,713.50	16,263,837	13,823,096	37,924,618		1,650,115

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 3.19

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1926	448.75	409	348	101	4.40	23
1927	18,219.11	16,507	14,030	4,189	4.70	891
1928	27,590.54	24,831	21,105	6,486	5.00	1,297
1929	81,934.09	73,249	62,256	19,678	5.30	3,713
1930	20,901.06	18,556	15,771	5,130	5.61	914
1931	31,845.32	28,075	23,862	7,983	5.92	1,348
1932	2,006.90	1,757	1,493	514	6.23	83
1933	1,410.61	1,226	1,042	369	6.55	56
1935	2,770.36	2,371	2,015	755	7.20	105
1936	11,753.52	9,983	8,485	3,269	7.53	434
1937	10,526.25	8,869	7,538	2,988	7.87	380
1938	5,076.71	4,243	3,606	1,471	8.21	179
1939	3,207.28	2,659	2,260	947	8.55	111
1940	12,305.48	10,115	8,597	3,708	8.90	417
1941	24,199.65	19,718	16,759	7,441	9.26	804
1942	6,076.22	4,907	4,171	1,905	9.62	198
1943	1,402.05	1,122	954	448	9.98	45
1944	6,284.62	4,984	4,236	2,049	10.35	198
1945	170.62	134	114	57	10.73	5
1946	4,044.21	3,146	2,674	1,370	11.11	123
1947	5,528.60	4,257	3,618	1,911	11.50	166
1948	28,102.19	21,419	18,205	9,897	11.89	832
1949	63,840.30	48,148	40,922	22,918	12.29	1,865
1950	37,345.89	27,868	23,686	13,660	12.69	1,076
1951	34,663.37	25,582	21,743	12,920	13.10	986
1952	136,407.17	99,550	84,610	51,797	13.51	3,834
1953	127,586.80	92,041	78,228	49,359	13.93	3,543
1954	72,599.97	51,749	43,983	28,617	14.36	1,993
1955	116,647.42	82,143	69,816	46,831	14.79	3,166
1956	121,590.49	84,554	71,865	49,725	15.23	3,265
1957	102,947.28	70,663	60,058	42,889	15.68	2,735
1958	114,303.01	77,429	65,809	48,494	16.13	3,006
1959	84,188.99	56,255	47,813	36,376	16.59	2,193
1960	304,767.44	200,842	170,701	134,066	17.05	7,863
1961	108,310.01	70,358	59,799	48,511	17.52	2,769
1962	64,936.60	41,559	35,322	29,615	18.00	1,645
1963	160,533.85	101,201	86,014	74,520	18.48	4,032
1964	113,678.76	70,526	59,942	53,737	18.98	2,831
1965	52,664.97	32,157	27,331	25,334	19.47	1,301
1966	100,183.50	60,150	51,123	49,060	19.98	2,455
1967	355,784.17	209,984	178,471	177,313	20.49	8,654
1968	239,254.20	138,720	117,902	121,352	21.01	5,776

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1969	129,799.09	73,908	62,817	66,982	21.53	3,111
1970	59,975.27	33,502	28,474	31,501	22.07	1,427
1971	179,882.28	98,540	83,752	96,130	22.61	4,252
1972	697,781.57	374,709	318,476	379,306	23.15	16,385
1973	114,781.93	60,352	51,295	63,487	23.71	2,678
1974	214,178.69	110,216	93,676	120,503	24.27	4,965
1975	322,837.96	162,452	138,073	184,765	24.84	7,438
1976	216,401.64	106,426	90,454	125,948	25.41	4,957
1977	59,841.49	28,736	24,424	35,417	25.99	1,363
1978	390,816.38	183,058	155,586	235,230	26.58	8,850
1979	366,050.49	167,139	142,056	223,994	27.17	8,244
1980	242,084.87	107,631	91,479	150,606	27.77	5,423
1981	1,065,591.81	460,762	391,615	673,977	28.38	23,748
1982	1,571,635.39	660,087	561,027	1,010,608	29.00	34,849
1983	375,499.54	204,422	173,744	201,756	24.90	8,103
1984	537,519.96	285,907	243,000	294,520	25.30	11,641
1986	442,622.44	223,790	190,205	252,417	26.16	9,649
1987	936,292.95	462,903	393,434	542,859	26.33	20,618
1988	483,486.22	232,170	197,328	286,158	26.79	10,682
1989	406,311.98	189,138	160,754	245,558	27.27	9,005
1990	237,038.02	106,762	90,740	146,298	27.76	5,270
1991	410,753.80	179,582	152,632	258,122	28.00	9,219
1992	7,463.65	3,144	2,672	4,792	28.51	168
1993	8,559.26	3,482	2,959	5,600	28.80	194
1994	32,092.22	12,577	10,690	21,402	29.10	735
1995	12,035.47	4,529	3,849	8,186	29.42	278
1996	17,309.52	6,233	5,298	12,012	29.76	404
1997	10,841.11	3,723	3,164	7,677	30.12	255
1998	1,506.93	493	419	1,088	30.30	36
1999	162,298.61	50,442	42,872	119,427	30.50	3,916
2000	516,207.28	151,352	128,638	387,569	30.73	12,612
2001	3,028,914.11	832,951	707,949	2,320,965	30.98	74,918
2002	895,372.34	230,021	195,501	699,871	31.09	22,511
2003	2,052,098.79	488,194	414,930	1,637,169	31.23	52,423
2005	1,052,178.79	208,752	177,424	874,755	31.31	27,939
2006	983,253.71	174,528	148,336	834,918	31.27	26,700
2007	506,985.99	79,293	67,393	439,593	31.01	14,176
2008	5,091,011.96	682,196	579,818	4,511,194	30.71	146,897
2009	1,964,999.24	216,543	184,046	1,780,953	30.27	58,836
2010	1,374,434.18	117,102	99,529	1,274,905	29.51	43,202

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
2011	4,102,476.52	239,585	203,630	3,898,847	28.19	138,306
2012	3,025,313.62	86,827	73,797	2,951,517	25.36	116,385
2013	1,330,347.74	7,317	6,219	1,324,129	22.76	58,178
	38,454,923.14	10,015,492	8,512,451	29,942,472		1,088,256
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.5	2.83

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
1961	19,765.16	15,718	13,359	6,406	8.19	782
1962	1,418.99	1,116	949	470	8.53	55
1964	1,720.41	1,323	1,124	596	9.24	65
1965	10,764.71	8,181	6,953	3,812	9.60	397
1966	52,922.83	39,719	33,758	19,165	9.98	1,920
1967	55,433.31	41,062	34,900	20,533	10.37	1,980
1968	34,890.51	25,496	21,670	13,221	10.77	1,228
1969	113,217.92	81,545	69,307	43,911	11.19	3,924
1970	129,428.14	91,829	78,048	51,380	11.62	4,422
1971	164,311.37	114,771	97,547	66,764	12.06	5,536
1972	123,457.20	84,846	72,113	51,344	12.51	4,104
1973	364,955.99	246,528	209,531	155,425	12.98	11,974
1974	552,678.52	366,702	311,670	241,009	13.46	17,906
1975	5,153.23	3,356	2,852	2,301	13.95	165
1976	222,891.27	142,372	121,006	101,885	14.45	7,051
1977	216,294.37	135,346	115,034	101,260	14.97	6,764
1978	297,400.09	182,158	154,821	142,579	15.50	9,199
1979	398,567.33	238,642	202,829	195,738	16.05	12,196
1980	364,677.07	213,245	181,243	183,434	16.61	11,044
1981	2,290.90	1,308	1,112	1,179	17.17	69
1982	6,100.12	3,392	2,883	3,217	17.76	181
1983	366,254.78	238,615	202,806	163,449	15.91	10,273
1984	287,510.62	182,684	155,268	132,243	16.50	8,015
1985	507,133.45	315,234	267,926	239,207	16.89	14,163
1986	452,034.84	274,476	233,285	218,750	17.30	12,645
1987	457,504.22	269,790	229,302	228,202	17.92	12,734
1988	468,961.91	269,278	228,867	240,095	18.35	13,084
1989	1,198,212.04	668,722	568,366	629,846	18.80	33,502
1990	526,343.77	284,963	242,198	284,146	19.27	14,746
1991	706,767.91	370,488	314,888	391,880	19.74	19,852
1992	237,254.42	120,122	102,095	135,159	20.23	6,681
1993	388,379.38	189,451	161,020	227,359	20.74	10,962
1994	315,010.05	147,677	125,515	189,495	21.25	8,917
1995	348,367.95	156,452	132,973	215,395	21.77	9,894
1996	265,216.06	114,176	97,042	168,174	22.16	7,589
1997	207,162.64	84,833	72,102	135,061	22.71	5,947
1998	25,631.43	9,981	8,483	17,148	23.13	741
1999	232,038.08	85,506	72,674	159,364	23.56	6,764
2000	226,985.65	78,719	66,906	160,080	24.01	6,667
2001	343,987.01	111,968	95,165	248,822	24.35	10,219
2002	1,198,620.67	362,103	307,762	890,859	24.84	35,864
2003	799,559.74	222,917	189,464	610,096	25.22	24,191

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
2004	1,735.26	443	377	1,358	25.50	53
2005	3,034.54	701	596	2,439	25.81	94
2006	1,568,760.47	323,008	274,533	1,294,227	26.04	49,701
2007	1,436,166.72	258,510	219,715	1,216,452	26.20	46,429
2008	1,455,552.58	222,700	189,279	1,266,274	26.30	48,147
2009	1,205,392.50	150,554	127,960	1,077,432	26.28	40,998
2010	2,337,060.32	223,657	190,092	2,146,968	25.99	82,607
2011	1,585,312.84	102,411	87,042	1,498,271	25.35	59,103
2012	2,326,686.85	71,662	60,908	2,265,779	23.58	96,089
2013	482,875.59	2,752	2,339	480,537	21.71	22,134
	25,099,853.73	7,953,208	6,759,657	18,340,197		819,767
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.4	3.27

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1899	34,036.01	34,036	34,036			
1900	97.98	98	98			
1904	4,200.68	4,175	3,960	241	0.40	241
1905	20,545.50	20,372	19,324	1,222	0.55	1,222
1906	379.10	375	356	23	0.77	23
1907	2,285.09	2,251	2,135	150	0.98	150
1908	1,637.84	1,607	1,524	114	1.22	93
1910	10,719.48	10,441	9,904	815	1.69	482
1911	9,169.79	8,899	8,441	729	1.92	380
1912	4,373.67	4,227	4,009	365	2.18	167
1913	22,849.14	22,002	20,870	1,979	2.41	821
1914	15,165.70	14,543	13,795	1,371	2.67	513
1915	15,723.28	15,017	14,244	1,479	2.92	507
1916	3,694.80	3,515	3,334	361	3.17	114
1917	1,303.99	1,235	1,171	133	3.42	39
1918	1,754.17	1,655	1,570	184	3.68	50
1919	3,875.48	3,641	3,454	421	3.94	107
1920	8,203.29	7,673	7,278	925	4.20	220
1921	86,440.85	80,523	76,379	10,062	4.45	2,261
1922	76,033.37	70,524	66,895	9,138	4.71	1,940
1923	26,660.23	24,622	23,355	3,305	4.97	665
1924	48,888.42	44,955	42,642	6,246	5.23	1,194
1925	64,752.86	59,284	56,233	8,520	5.49	1,552
1926	58,817.32	53,623	50,864	7,953	5.74	1,386
1927	73,869.01	67,050	63,600	10,269	6.00	1,712
1928	55,308.60	49,974	47,402	7,907	6.27	1,261
1929	53,204.84	47,860	45,397	7,808	6.53	1,196
1930	52,434.02	46,948	44,532	7,902	6.80	1,162
1931	53,879.69	48,019	45,548	8,332	7.07	1,179
1932	21,984.34	19,498	18,495	3,489	7.35	475
1933	16,741.26	14,773	14,013	2,728	7.64	357
1934	45,952.02	40,339	38,263	7,689	7.94	968
1935	15,752.79	13,756	13,048	2,705	8.24	328
1936	7,466.13	6,484	6,150	1,316	8.55	154
1937	14,794.16	12,775	12,118	2,676	8.87	302
1938	614.90	528	501	114	9.20	12
1939	15,625.39	13,330	12,644	2,981	9.55	312
1940	4,650.04	3,942	3,739	911	9.90	92
1941	22,162.19	18,661	17,701	4,461	10.27	434
1942	4,280.25	3,579	3,395	885	10.65	83
1943	1,647.27	1,367	1,297	350	11.05	32
1944	2,896.54	2,386	2,263	634	11.45	55

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1945	9,769.53	7,984	7,573	2,197	11.88	185
1946	3,389.18	2,747	2,606	783	12.31	64
1947	20,421.60	16,410	15,566	4,856	12.77	380
1948	119,735.14	95,364	90,457	29,278	13.23	2,213
1949	33,512.65	26,444	25,083	8,430	13.71	615
1950	40,913.59	31,969	30,324	10,590	14.21	745
1951	27,851.79	21,544	20,435	7,417	14.72	504
1952	252,054.35	192,958	183,029	69,025	15.24	4,529
1953	298,609.04	226,116	214,480	84,129	15.78	5,331
1954	431,722.63	323,196	306,565	125,158	16.34	7,660
1955	621,617.40	459,997	436,326	185,291	16.90	10,964
1956	829,215.51	606,223	575,027	254,189	17.48	14,542
1957	895,242.17	646,231	612,976	282,266	18.08	15,612
1958	792,358.64	564,524	535,474	256,885	18.69	13,745
1959	696,325.83	489,461	464,274	232,052	19.31	12,017
1960	756,710.31	524,574	497,580	259,130	19.94	12,995
1961	599,104.00	409,416	388,348	210,756	20.58	10,241
1962	788,526.23	530,860	503,542	284,984	21.24	13,417
1963	742,958.40	492,522	467,177	275,781	21.91	12,587
1964	704,050.37	459,365	435,726	268,324	22.59	11,878
1965	742,807.49	476,771	452,237	290,570	23.28	12,482
1966	857,214.94	540,971	513,133	344,082	23.98	14,349
1967	854,341.97	529,820	502,556	351,786	24.69	14,248
1968	618,390.48	376,649	357,267	261,123	25.41	10,276
1969	972,805.86	581,592	551,664	421,142	26.14	16,111
1970	2,124,111.60	1,245,706	1,181,603	942,509	26.88	35,064
1971	1,172,095.17	673,861	639,185	532,910	27.63	19,287
1972	1,278,626.47	720,161	683,102	595,524	28.39	20,977
1973	1,263,763.18	696,814	660,956	602,807	29.16	20,672
1974	1,069,009.13	576,773	547,093	521,916	29.93	17,438
1975	1,292,014.81	681,383	646,319	645,696	30.72	21,019
1976	1,155,520.16	595,359	564,722	590,798	31.51	18,750
1977	1,071,023.27	538,639	510,921	560,102	32.31	17,335
1978	1,136,355.04	557,337	528,657	607,698	33.12	18,348
1979	1,307,146.49	624,816	592,663	714,483	33.93	21,058
1980	1,656,732.10	770,761	731,098	925,634	34.76	26,629
1981	1,382,143.30	625,365	593,184	788,959	35.59	22,168
1982	1,394,021.70	612,728	581,197	812,825	36.43	22,312
1983	1,642,602.25	776,951	736,970	905,632	33.14	27,327
1984	1,524,707.23	701,365	665,273	859,434	33.75	25,465
1985	1,553,190.52	693,966	658,255	894,936	34.36	26,046
1986	1,249,091.73	537,984	510,300	738,792	35.36	20,893

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1987	1,520,241.64	634,245	601,607	918,635	35.98	25,532
1988	1,799,187.63	725,792	688,443	1,110,745	36.60	30,348
1989	1,834,063.36	709,966	673,432	1,160,631	37.60	30,868
1990	1,688,568.24	630,005	597,585	1,090,983	38.23	28,537
1991	2,421,108.96	868,936	824,221	1,596,888	38.85	41,104
1992	1,962,678.22	672,021	637,439	1,325,239	39.85	33,256
1993	1,988,107.32	651,702	618,166	1,369,941	40.49	33,834
1994	2,238,058.41	700,736	664,677	1,573,381	41.13	38,254
1995	1,254,809.14	371,925	352,786	902,023	42.13	21,410
1996	1,407,790.32	396,152	375,766	1,032,024	42.77	24,130
1997	2,798,374.64	740,450	702,347	2,096,028	43.77	47,887
1998	92,564.60	23,076	21,889	70,676	44.42	1,591
1999	973,815.61	227,678	215,962	757,854	45.07	16,815
2000	1,686,146.09	365,556	346,745	1,339,401	46.07	29,073
2001	605,561.50	121,657	115,397	490,164	46.73	10,489
2002	1,158,360.26	212,907	201,951	956,409	47.73	20,038
2003	1,333,398.10	223,611	212,104	1,121,294	48.39	23,172
2004	1,583,336.25	239,717	227,381	1,355,955	49.05	27,644
2005	2,053,092.36	275,320	261,152	1,791,940	50.05	35,803
2006	2,645,339.20	310,563	294,582	2,350,757	50.72	46,348
2007	2,332,246.71	234,624	222,550	2,109,697	51.39	41,053
2008	3,326,186.30	276,406	262,182	3,064,004	52.39	58,485
2009	2,831,355.95	186,869	177,253	2,654,103	53.07	50,011
2010	4,003,660.78	194,978	184,945	3,818,716	53.75	71,046
2011	2,428,269.44	76,005	72,094	2,356,175	54.12	43,536
2012	1,770,701.23	24,082	22,843	1,747,858	54.50	32,071
2013	750,183.16	1,725	1,636	748,547	54.22	13,806
	87,453,880.15	31,260,943	29,654,035	57,799,845		1,498,860

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.71

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 31-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
1978	415,889.99	350,861	336,954	78,936	4.78	16,514
1979	594,414.98	497,591	477,868	116,547	4.96	23,497
1980	631,009.87	523,934	503,167	127,843	5.14	24,872
1981	765,749.35	630,150	605,173	160,576	5.33	30,127
1982	892,808.19	728,228	699,364	193,444	5.51	35,108
1983	1,152,423.73	973,683	935,089	217,335	5.46	39,805
1984	1,108,497.49	927,369	890,611	217,886	5.62	38,770
1985	1,830,334.87	1,513,687	1,453,690	376,645	5.81	64,827
1986	1,833,469.72	1,495,928	1,436,634	396,836	6.04	65,701
1987	2,279,600.57	1,837,358	1,764,531	515,070	6.20	83,076
1988	2,589,500.10	2,063,832	1,982,029	607,471	6.30	96,424
1989	2,594,210.24	2,039,309	1,958,478	635,732	6.46	98,411
1990	2,751,267.64	2,134,433	2,049,831	701,437	6.57	106,764
1991	2,368,307.14	1,813,176	1,741,308	626,999	6.66	94,144
1992	2,563,245.48	1,930,636	1,854,112	709,133	6.80	104,284
1993	3,048,323.55	2,263,685	2,173,960	874,364	6.85	127,644
1994	2,953,886.89	2,154,565	2,069,165	884,722	6.96	127,115
1995	1,674,778.70	1,200,984	1,153,381	521,398	7.00	74,485
1996	1,149,666.35	808,790	776,732	372,934	7.06	52,824
1997	1,148,019.21	790,182	758,862	389,157	7.13	54,580
1998	1,259.70	847	813	447	7.18	62
2000	1,363,316.03	867,342	832,964	530,352	7.29	72,751
2001	1,095,010.75	674,198	647,475	447,536	7.33	61,055
2002	1,188,505.78	705,259	677,305	511,201	7.37	69,362
2003	5,217,330.24	2,965,531	2,847,987	2,369,343	7.40	320,181
2004	985,444.00	532,928	511,805	473,639	7.43	63,747
2005	29,646,303.95	15,119,615	14,520,325	15,125,979	7.45	2,030,333
2006	2,968,447.30	1,408,528	1,352,699	1,615,748	7.48	216,009
2007	1,750,484.03	759,885	729,766	1,020,718	7.50	136,096
2008	8,265,664.20	3,199,639	3,072,816	5,192,848	7.52	690,538
2009	3,893,881.86	1,295,105	1,243,771	2,650,111	7.52	352,408
2010	1,062,461.10	284,315	273,046	789,415	7.53	104,836
2011	34,323.80	6,473	6,216	28,108	7.53	3,733
2012	3,001,277.88	273,717	262,868	2,738,410	7.47	366,588
2013	2,006,768.96	33,312	31,992	1,974,777	7.42	266,142
	96,825,883.64	54,805,075	52,632,787	44,193,097		6,112,813

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 6.31

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
2002	109,006.59	95,272	175,782-	284,789	1.55	183,735
2003	85,468.74	71,666	132,227-	217,696	1.88	115,796
2004	30.92	25	46-	77	2.28	34
2006	29,339.17	19,704	36,355-	65,694	3.30	19,907
2007	11,888.80	7,035	12,980-	24,869	3.97	6,264
2008	20,196.62	10,102	18,639-	38,836	4.75	8,176
2009	11,306.95	4,521	8,341-	19,648	5.63	3,490
2010	12,789.59	3,770	6,956-	19,746	6.58	3,001
	280,027.38	212,095	391,326-	671,353		340,403

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 121.56

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1893	20.68	21	21			
1898	101.11	101	101			
1899	2,877.04	2,877	2,877			
1900	241.25	241	241			
1901	6,978.74	6,979	6,979			
1902	9,981.18	9,981	9,981			
1903	5,262.44	5,262	5,262			
1904	4,047.57	4,048	4,048			
1905	1,254.46	1,254	1,254			
1906	51.98	52	52			
1907	3,016.31	3,016	3,016			
1908	27.16	27	27			
1910	4,303.93	4,304	4,304			
1911	1,970.16	1,970	1,970			
1913	10,329.62	10,330	10,330			
1914	825.67	826	826			
1915	578.51	579	579			
1916	146.41	146	146			
1917	1,637.77	1,638	1,638			
1918	382.35	382	382			
1919	201.67	202	202			
1920	6,956.75	6,957	6,957			
1921	7,159.84	7,160	7,160			
1922	7,576.23	7,576	7,576			
1923	10,690.77	10,691	10,691			
1924	24,243.53	24,244	24,244			
1925	15,560.35	15,560	15,560			
1926	44,284.33	44,284	44,284			
1927	47,224.19	47,224	47,224			
1928	88,563.33	88,563	88,563			
1929	16,163.48	16,163	16,163			
1930	19,064.11	19,064	19,064			
1931	57,504.82	57,505	57,505			
1932	12,273.89	12,274	12,274			
1933	31,245.21	31,245	31,245			
1934	43,826.82	43,827	43,827			
1935	28,208.80	28,209	28,209			
1936	4,627.42	4,627	4,627			
1937	40,059.69	40,060	40,060			
1938	467.12	467	467			
1939	23,835.60	23,836	23,836			
1940	11,651.14	11,651	11,651			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1941	39,122.16	39,122	39,122			
1942	10,284.70	10,285	10,285			
1943	10,970.82	10,971	10,971			
1944	2,022.92	2,023	2,023			
1945	3,639.05	3,639	3,639			
1946	4,664.97	4,665	4,665			
1947	3,151.59	3,152	3,152			
1948	9,489.87	9,490	9,490			
1949	5,228.24	5,228	5,228			
1950	19,265.35	19,265	19,265			
1951	28,822.88	28,823	28,823			
1952	26,932.46	26,932	26,932			
1953	30,876.68	30,877	30,877			
1954	31,721.73	31,722	31,722			
1955	73,480.97	73,481	73,481			
1956	55,678.02	55,678	55,678			
1957	41,584.32	41,584	41,584			
1958	71,106.98	71,107	71,107			
1959	122,002.86	121,416	122,003			
1960	117,631.59	114,931	117,632			
1961	87,014.47	83,470	87,014			
1962	147,954.90	139,351	147,955			
1963	79,891.83	73,885	79,892			
1964	72,637.20	65,965	72,637			
1965	183,214.81	163,468	183,215			
1966	186,496.96	163,496	186,497			
1967	220,723.43	190,067	220,723			
1968	104,332.91	88,297	104,333			
1969	242,321.30	201,485	242,321			
1970	483,882.06	395,172	483,882			
1971	184,755.34	148,146	181,913	2,842	5.35	531
1972	208,725.45	164,353	201,814	6,911	5.74	1,204
1973	410,078.25	316,822	389,034	21,044	6.14	3,427
1974	231,390.16	175,343	215,309	16,081	6.54	2,459
1975	235,245.52	174,778	214,615	20,631	6.94	2,973
1976	298,513.09	217,252	266,770	31,743	7.35	4,319
1977	199,663.67	142,278	174,707	24,957	7.76	3,216
1978	322,833.39	225,028	276,318	46,515	8.18	5,686
1979	771,264.87	525,602	645,401	125,864	8.60	14,635
1980	861,774.77	573,563	704,294	157,481	9.03	17,440
1981	900,234.65	584,486	717,706	182,529	9.47	19,274
1982	1,746,359.83	1,104,730	1,356,528	389,832	9.92	39,298

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1983	2,065,662.60	1,573,209	1,931,787	133,876	9.31	14,380
1984	2,125,765.13	1,589,009	1,951,188	174,577	9.71	17,979
1985	1,344,303.02	988,600	1,213,929	130,374	9.98	13,064
1986	911,540.55	655,945	805,453	106,088	10.42	10,181
1987	598,078.06	422,004	518,190	79,888	10.74	7,438
1988	535,668.42	369,879	454,185	81,483	11.09	7,347
1989	362,094.03	244,232	299,899	62,195	11.46	5,427
1990	560,934.02	368,814	452,877	108,057	11.85	9,119
1991	589,706.26	377,058	463,000	126,706	12.27	10,326
1992	490,078.21	305,074	374,609	115,469	12.58	9,179
1993	854,246.16	516,306	633,986	220,260	12.93	17,035
1994	1,118,357.17	654,239	803,358	314,999	13.30	23,684
1995	911,688.85	514,557	631,839	279,850	13.70	20,427
1996	1,115,320.23	607,180	745,573	369,747	14.02	26,373
1997	1,596.60	835	1,025	572	14.37	40
1998	935.34	469	576	359	14.66	24
1999	2,457,931.51	1,176,120	1,444,190	1,013,742	14.99	67,628
2000	737,984.66	335,931	412,499	325,486	15.26	21,329
2001	179.05	77	95	84	15.50	5
2002	473,928.56	192,083	235,864	238,065	15.77	15,096
2003	47,426.12	17,989	22,089	25,337	15.96	1,588
2004	322,716.92	113,532	139,409	183,308	16.12	11,371
2005	2,625,214.85	848,469	1,041,858	1,583,357	16.23	97,557
2006	834,318.70	244,455	300,173	534,146	16.29	32,790
2007	2,116,271.74	552,347	678,242	1,438,030	16.28	88,331
2008	715,740.32	162,473	199,505	516,235	16.17	31,925
2009	599,476.68	114,200	140,229	459,248	15.94	28,811
2010	2,446,915.50	369,484	453,700	1,993,216	15.46	128,927
2011	2,597,517.34	277,415	340,646	2,256,871	14.64	154,158
2012	536,973.32	29,748	36,529	500,444	12.78	39,158
2013	284,541.52	3,130	3,843	280,699	11.20	25,062
	39,865,521.89	20,841,714	25,186,325	14,679,197		1,050,221

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 2.63

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY						
FULLY ACCRUED						
1986	72,753.01	72,753	72,753			
1989	42,805.51	42,806	42,806			
1990	56,762.89	56,763	56,763			
1991	6,822.59	6,823	6,823			
1993	14,855.36	14,855	14,855			
1994	38,204.69	38,205	38,205			
1995	34,201.35	34,201	34,201			
1996	15,914.81	15,915	15,915			
1997	7,985.20	7,985	7,985			
1998	44,526.07	44,526	44,526			
1999	18,639.11	18,639	18,639			
2002	2,790.44	2,790	2,790			
2003	25,901.66	25,902	25,902			
2004	97,964.29	97,964	97,964			
2005	41,986.42	41,986	41,986			
2006	38,137.34	38,137	38,137			
2009	29,612.90	29,613	29,613			
	589,863.64	589,863	589,864			
MANCHESTER FACILITY - SEYMORE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
2009	717,757.40	76,944	54,453	663,305	31.22	21,246
2010	197.41	16	11	186	30.81	6
2011	217,902.26	12,050	8,528	209,375	29.90	7,003
2012	322,861.63	8,459	5,986	316,875	27.90	11,358
	1,258,718.70	97,469	68,978	1,189,741		39,613
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1927	104,130.64	94,184	66,653	37,477	5.24	7,152
1970	197,470.91	162,704	115,145	82,326	7.62	10,804
1971	252,062.08	206,940	146,450	105,612	7.64	13,824
1973	7,155.02	5,827	4,124	3,031	7.69	394
1974	696.49	565	400	297	7.72	38

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1978	18,131.19	14,415	10,201	7,930	7.80	1,017
1980	3,731.18	2,932	2,075	1,656	7.84	211
1983	8,315.91	6,581	4,657	3,659	7.84	467
1984	11,619.57	9,120	6,454	5,165	7.88	655
1985	21,023.68	16,394	11,602	9,422	7.84	1,202
1988	45,089.98	34,151	24,168	20,922	7.93	2,638
	669,426.65	553,813	391,930	277,497		38,402
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
1929	114,168.94	99,360	70,316	43,852	7.13	6,150
1930	40.06	35	25	15	7.35	2
1939	636.92	531	376	261	9.12	29
1940	62.29	52	37	25	9.30	3
1941	111.72	92	65	47	9.48	5
1942	139.72	115	81	58	9.65	6
1944	82.74	68	48	35	9.99	4
1945	60.57	49	35	26	10.15	3
1946	2,495.46	2,020	1,430	1,066	10.32	103
1948	8,863.30	7,114	5,035	3,829	10.64	360
1952	4,156.73	3,278	2,320	1,837	11.27	163
1953	6,628.95	5,203	3,682	2,947	11.43	258
1959	85.08	65	46	39	12.30	3
1960	302.11	229	162	140	12.44	11
1961	12,274.90	9,252	6,548	5,727	12.58	455
1962	813.36	610	432	382	12.71	30
1964	7,316.35	5,422	3,837	3,479	12.96	268
1965	15,163.59	11,172	7,906	7,257	13.08	555
1966	36,651.81	26,838	18,993	17,659	13.20	1,338
1967	15,026.78	10,933	7,737	7,290	13.32	547
1968	8,138.14	5,883	4,163	3,975	13.43	296
1971	1,321.47	936	662	659	13.74	48
1972	42,353.57	29,769	21,067	21,286	13.84	1,538
1974	1,517.34	1,050	743	774	14.03	55
1978	1,730.57	1,156	818	912	14.36	64
1979	1,549.44	1,025	725	824	14.44	57
1980	48,561.74	31,809	22,511	26,051	14.51	1,795

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
1981	2,848.25	1,846	1,306	1,542	14.58	106
1983	169,613.25	114,540	81,059	88,554	14.30	6,193
1984	155,314.65	103,595	73,314	82,001	14.35	5,714
1985	109,395.24	71,949	50,918	58,477	14.44	4,050
1987	18,457.51	11,787	8,342	10,116	14.57	694
1988	70,464.78	44,294	31,347	39,118	14.62	2,676
1989	78,715.48	48,607	34,399	44,317	14.71	3,013
1990	136,193.88	82,724	58,543	77,651	14.70	5,282
1991	26,486.47	15,786	11,172	15,315	14.74	1,039
1993	63,584.65	36,294	25,685	37,900	14.85	2,552
1994	29,335.12	16,392	11,601	17,735	14.81	1,198
2000	4,696.16	2,156	1,526	3,170	15.03	211
2001	4,012.92	1,763	1,248	2,765	14.99	184
2003	178,683.52	70,383	49,810	128,874	15.00	8,592
2004	25,922.91	9,527	6,742	19,181	15.06	1,274
2005	89,600.97	30,482	21,572	68,029	15.03	4,526
2007	62,998.00	17,463	12,358	50,640	15.00	3,376
2009	856,805.95	172,218	121,878	734,928	14.91	49,291
2011	7,466.25	798	565	6,902	14.62	472
2012	157,616.21	7,928	5,611	152,006	14.15	10,742
	2,578,465.82	1,114,598	788,794	1,789,672		125,331
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1963	768,963.40	547,302	387,322	381,641	14.90	25,613
1966	35,005.31	24,364	17,242	17,763	15.43	1,151
1967	6,712.00	4,634	3,279	3,433	15.61	220
1968	2,398.79	1,643	1,163	1,236	15.77	78
1969	398.78	271	192	207	15.94	13
1970	16,146.49	10,874	7,695	8,451	16.10	525
1971	1,712.80	1,143	809	904	16.25	56
1973	309.59	203	144	166	16.54	10
1974	50,454.49	32,748	23,176	27,279	16.69	1,634
1975	6,520.93	4,191	2,966	3,555	16.82	211
1979	4,975.42	3,061	2,166	2,809	17.32	162
1980	3,063.80	1,862	1,318	1,746	17.44	100
1981	13,876.60	8,328	5,894	7,983	17.54	455

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1982	1,203.92	713	505	699	17.65	40
1983	45,119.79	28,723	20,327	24,793	16.98	1,460
1984	187,708.72	117,656	83,264	104,444	17.12	6,101
1986	546,229.95	331,671	234,722	311,508	17.30	18,006
1987	7,969.56	4,761	3,369	4,600	17.35	265
1988	159,195.66	93,384	66,087	93,108	17.44	5,339
1989	42,559.22	24,463	17,312	25,247	17.57	1,437
1990	251,232.65	141,745	100,312	150,921	17.57	8,590
1991	459,655.52	252,948	179,010	280,646	17.77	15,793
1992	109,592.22	59,125	41,842	67,750	17.71	3,826
1994	65,001.93	33,274	23,548	41,454	17.88	2,318
1995	172,803.05	85,883	60,779	112,024	17.96	6,237
1996	114,662.00	55,313	39,145	75,517	17.97	4,202
1997	34,103.73	15,899	11,252	22,852	18.03	1,267
1998	5,020.01	2,259	1,599	3,421	18.04	190
1999	61,540.30	26,573	18,806	42,735	18.10	2,361
2000	86,444.69	35,710	25,272	61,173	18.11	3,378
2003	11,430.20	3,989	2,823	8,607	18.18	473
2004	791,163.92	256,812	181,744	609,420	18.20	33,485
2005	369,432.29	110,534	78,224	291,208	18.16	16,036
2007	884,365.38	213,044	150,770	733,595	18.12	40,485
2009	142,524.99	24,643	17,440	125,085	17.94	6,972
2010	117,515.54	15,700	11,111	106,405	17.83	5,968
2011	680,473.14	61,787	43,726	636,747	17.52	36,344
2012	1,227,542.90	52,293	37,007	1,190,535	16.86	70,613
	7,485,029.68	2,689,526	1,903,361	5,581,669		321,414
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
1963	4,207.27	2,843	2,012	2,195	17.22	127
1964	636,606.00	426,208	301,625	334,981	17.49	19,153
1967	2,701.54	1,756	1,243	1,459	18.29	80
1970	215,286.77	135,454	95,860	119,427	19.06	6,266
1972	13,721.57	8,439	5,972	7,749	19.54	397
1975	6,768.37	4,013	2,840	3,928	20.23	194
1977	22,451.12	12,968	9,177	13,274	20.65	643
1978	10,948.61	6,236	4,413	6,535	20.86	313

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
1979	35,017.57	19,660	13,913	21,104	21.06	1,002
1982	46,647.04	25,006	17,697	28,950	21.61	1,340
1983	73,273.43	43,378	30,698	42,575	20.50	2,077
1984	133,055.69	77,651	54,953	78,103	20.51	3,808
1986	479,597.04	269,438	190,680	288,917	20.87	13,844
1988	16,004.75	8,636	6,112	9,893	21.12	468
1989	3,321.57	1,751	1,239	2,082	21.30	98
1990	59,472.81	30,581	21,642	37,831	21.50	1,760
1991	44,799.19	22,507	15,928	28,871	21.54	1,340
1993	67,328.74	32,048	22,680	44,649	21.74	2,054
1994	47,686.25	21,993	15,564	32,122	21.90	1,467
1995	8,477.09	3,792	2,684	5,794	21.93	264
1996	32,193.92	13,914	9,847	22,347	22.01	1,015
1998	48,649.81	19,445	13,761	34,889	22.15	1,575
1999	18,342.22	7,010	4,961	13,381	22.22	602
2000	110,538.40	40,170	28,428	82,110	22.34	3,675
2001	4,012.92	1,382	978	3,035	22.38	136
2002	53,485.02	17,361	12,286	41,199	22.36	1,843
2003	71,739.29	21,751	15,393	56,346	22.41	2,514
2004	277,883.08	78,057	55,240	222,643	22.40	9,939
2005	111,532.14	28,697	20,309	91,223	22.37	4,078
2006	571,766.37	132,364	93,673	478,093	22.41	21,334
2008	136,831.05	24,110	17,062	119,769	22.20	5,395
2009	1,088,002.87	158,304	112,031	975,972	22.02	44,322
2010	443,786.94	49,660	35,144	408,643	21.82	18,728
2011	973,293.11	73,581	52,073	921,220	21.40	43,048
2012	559,721.40	19,926	14,102	545,620	20.35	26,812
	6,429,150.96	1,840,090	1,302,220	5,126,931		241,711
WESTERN DISTRICT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1968	557,788.70	409,339	289,687	268,102	12.78	20,978
1969	188.85	138	98	91	12.88	7
1976	14,704.21	10,193	7,214	7,491	13.46	557
1977	11,934.29	8,203	5,805	6,129	13.53	453
1978	255.94	174	123	133	13.60	10
1983	1,450.41	997	706	745	13.54	55

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WESTERN DISTRICT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1984	215,204.85	146,016	103,335	111,870	13.62	8,214
1985	27,238.65	18,217	12,892	14,347	13.74	1,044
1992	123,857.87	74,017	52,381	71,476	13.97	5,116
1993	145,724.42	85,190	60,288	85,436	14.03	6,090
1994	5,242.13	2,998	2,122	3,120	14.04	222
1995	93,754.40	52,259	36,983	56,771	14.10	4,026
1996	3,656.21	1,984	1,404	2,252	14.11	160
1997	22,292.39	11,761	8,323	13,969	14.10	991
1998	22,292.39	11,378	8,052	14,240	14.15	1,006
1999	72,480.54	35,675	25,247	47,234	14.18	3,331
2000	426,623.07	201,793	142,808	283,815	14.20	19,987
2006	172,736.47	55,725	39,436	133,300	14.17	9,407
2011	458,794.05	51,477	36,430	422,364	13.85	30,496
	2,376,219.84	1,177,534	833,334	1,542,886		112,150
CENTRAL DOWNTOWN - UNDERGROUND						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1999	18,342.22	9,307	6,587	11,756	13.35	881
2001	6,608.19	3,090	2,187	4,421	13.38	330
2004	15,679.72	6,201	4,389	11,291	13.37	845
	40,630.13	18,598	13,162	27,468		2,056
WOODS RUN #1 SS&S CENTRAL DISTRICT						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1980	19,288.25	12,153	8,601	10,688	16.01	668
1983	2,331.70	1,526	1,080	1,252	15.70	80
1988	9,342.33	5,665	4,009	5,333	16.07	332
1989	5,588.57	3,331	2,357	3,231	16.09	201
1992	9,149.42	5,126	3,628	5,522	16.29	339
1995	108,248.42	56,105	39,705	68,543	16.50	4,154
1996	19,712.60	9,939	7,034	12,679	16.47	770
2000	21,920.47	9,531	6,745	15,175	16.57	916
2001	608,086.00	251,504	177,988	430,098	16.66	25,816

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WOODS RUN #1 SS&S CENTRAL DISTRICT						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
2002	126,694.22	49,715	35,183	91,511	16.65	5,496
2003	393.51	145	103	291	16.64	17
2004	53,270.31	18,368	12,999	40,271	16.63	2,422
2005	29,421.83	9,350	6,617	22,805	16.64	1,370
2010	128,643.52	18,538	13,119	115,524	16.33	7,074
2011	265,847.78	26,053	18,438	247,410	16.11	15,358
2012	204,961.73	9,428	6,672	198,290	15.54	12,760
	1,612,900.66	486,477	344,277	1,268,624		77,773
WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1978	374,000.00	215,895	152,788	221,212	20.30	10,897
1980	76,422.92	42,886	30,350	46,073	20.66	2,230
1981	11,189.13	6,183	4,376	6,813	20.84	327
1983	28,599.00	17,102	12,103	16,496	20.00	825
1985	24,290.54	14,020	9,922	14,369	20.33	707
1987	10,641.73	5,919	4,189	6,453	20.55	314
1989	1,571.49	840	594	977	20.69	47
1990	108,454.19	56,505	39,988	68,466	20.92	3,273
1991	24,869.57	12,659	8,959	15,911	20.98	758
1992	28,594.86	14,180	10,035	18,560	21.09	880
1994	18,576.93	8,709	6,163	12,414	21.25	584
1995	237,105.71	107,741	76,248	160,858	21.31	7,548
1996	62,222.38	27,303	19,322	42,900	21.42	2,003
1997	361,108.01	152,424	107,870	253,238	21.56	11,746
1998	664,728.08	269,614	190,804	473,924	21.61	21,931
2000	163,387.66	60,617	42,898	120,489	21.62	5,573
2001	1,812,941.45	636,886	450,720	1,362,221	21.70	62,775
2002	1,186,638.54	392,896	278,050	908,588	21.72	41,832
2003	482,889.43	149,696	105,939	376,950	21.70	17,371
2004	57,959.12	16,634	11,772	46,187	21.74	2,125
2005	9,296.15	2,442	1,728	7,568	21.75	348
2006	138,063.48	32,707	23,147	114,917	21.74	5,286
2007	65,303.96	13,707	9,700	55,604	21.65	2,568
2008	25,678.51	4,635	3,280	22,398	21.57	1,038
2009	380.29	57	40	340	21.44	16
2010	16,712.84	1,922	1,360	15,353	21.17	725

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WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
2011	367,093.25	28,523	20,186	346,908	20.77	16,702
2012	836,606.34	30,452	21,551	815,056	19.83	41,102
2013	139,339.98			139,340		
	7,334,665.54	2,323,154	1,644,082	5,690,584		261,531
WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1980	15,557.38	7,996	5,659	9,899	24.33	407
1983	28,554.29	16,139	11,421	17,133	22.88	749
1984	46,864.99	25,869	18,307	28,558	23.33	1,224
1986	84,544.03	44,775	31,687	52,857	23.76	2,225
1987	584,429.17	302,501	214,078	370,351	24.00	15,431
1988	61,232.38	31,069	21,987	39,245	24.03	1,633
1989	106,558.83	52,640	37,253	69,306	24.33	2,849
1990	2,041,172.15	984,457	696,694	1,344,478	24.42	55,056
1991	181,253.67	84,754	59,980	121,274	24.76	4,898
1992	84,302.22	38,307	27,110	57,193	24.91	2,296
1993	137,702.35	60,644	42,917	94,785	25.09	3,778
1994	73,806.25	31,552	22,329	51,477	25.11	2,050
1995	70,875.93	29,187	20,655	50,220	25.35	1,981
1996	454,209.21	180,321	127,612	326,597	25.44	12,838
1997	71,092.98	27,101	19,179	51,914	25.57	2,030
1998	54,785.65	20,041	14,183	40,603	25.57	1,588
1999	28,465.65	9,903	7,008	21,457	25.77	833
2000	648,980.10	214,293	151,654	497,326	25.86	19,231
2001	5,178,656.63	1,618,848	1,145,649	4,033,008	25.84	156,076
2002	506,218.24	148,575	105,146	401,073	25.88	15,497
2003	14,587.38	3,982	2,818	11,769	25.96	453
2004	293,940.73	74,073	52,421	241,520	25.97	9,300
2005	1,281,401.68	294,979	208,755	1,072,647	25.92	41,383
2006	21,584.04	4,459	3,156	18,428	25.93	711
2009	144,817.12	18,566	13,139	131,678	25.49	5,166
2010	68,317.04	6,722	4,757	63,560	25.18	2,524
2011	598,331.44	39,789	28,158	570,173	24.57	23,206
2012	242,031.28	7,576	5,361	236,670	23.23	10,188
	13,124,272.81	4,379,118	3,099,075	10,025,198		395,601

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WOODS RUN #4 COMMUNICATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1980	10,712.51	5,506	3,897	6,816	24.33	280
1983	3,657.61	2,067	1,463	2,195	22.88	96
1986	35,933.38	19,030	13,467	22,466	23.76	946
1988	9,286.46	4,712	3,335	5,952	24.03	248
1994	20,620.18	8,815	6,238	14,382	25.11	573
1996	744.81	296	209	535	25.44	21
1997	54,555.88	20,797	14,718	39,838	25.57	1,558
2000	23,528.39	7,769	5,498	18,030	25.86	697
2001	795,962.89	248,818	176,087	619,876	25.84	23,989
2002	76,989.54	22,596	15,991	60,998	25.88	2,357
2003	442.71	121	86	357	25.96	14
2004	2,379.61	600	425	1,955	25.97	75
2011	9,864.93	656	464	9,401	24.57	383
	1,044,678.90	341,783	241,878	802,801		31,237
WOODS RUN GUARD HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1978	1,456.15	775	548	908	23.75	38
1980	527,586.95	271,169	191,905	335,682	24.33	13,797
1985	814,275.66	440,605	311,814	502,462	23.53	21,354
1986	14,436.99	7,646	5,411	9,026	23.76	380
1987	3,846.01	1,991	1,409	2,437	24.00	102
1988	8,030.81	4,075	2,884	5,147	24.03	214
1990	60,792.87	29,320	20,750	40,043	24.42	1,640
1991	852.26	399	282	570	24.76	23
1996	24,149.01	9,587	6,785	17,364	25.44	683
1998	15,769.11	5,768	4,082	11,687	25.57	457
2000	6,001.12	1,982	1,403	4,598	25.86	178
2001	15,255.18	4,769	3,375	11,880	25.84	460
2009	605,416.08	77,614	54,927	550,489	25.49	21,596
	2,097,868.20	855,700	605,574	1,492,294		60,922

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RACCOON T & D HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1980	4,466.63	2,543	1,800	2,667	20.06	133
1982	6,317,725.62	3,492,439	2,471,577	3,846,149	20.37	188,814
1987	9,723.43	5,483	3,880	5,843	19.91	293
1988	44,445.57	24,530	17,360	27,086	20.09	1,348
1989	146,031.48	79,076	55,962	90,070	20.11	4,479
1990	46,056.95	24,309	17,203	28,854	20.35	1,418
1991	11,020.00	5,681	4,020	7,000	20.44	342
2000	44,538.57	16,809	11,896	32,643	21.03	1,552
2001	4,012.94	1,438	1,018	2,995	21.04	142
2002	5,351.86	1,807	1,279	4,073	21.10	193
2003	44,811.29	14,156	10,018	34,793	21.11	1,648
2004	91,719.17	26,883	19,025	72,694	21.10	3,445
2005	21,456.35	5,770	4,083	17,373	21.07	825
2009	73,876.90	11,303	7,999	65,878	20.76	3,173
2011	183,925.81	14,677	10,387	173,539	20.18	8,600
2012	36,959.20	1,386	981	35,978	19.25	1,869
	7,086,121.77	3,728,290	2,638,487	4,447,635		218,274
RACCOON S & S HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	2,384,494.57	1,318,149	932,846	1,451,649	20.37	71,264
1988	11,180.00	6,170	4,366	6,814	20.09	339
1991	12,027.76	6,200	4,388	7,640	20.44	374
1996	35,462.54	15,802	11,183	24,280	20.84	1,165
2000	44.99	17	12	33	21.03	2
2002	5,351.86	1,807	1,279	4,073	21.10	193
2003	2,719.34	859	608	2,111	21.11	100
2011	69,719.58	5,564	3,938	65,782	20.18	3,260
2012	23,737.40	890	630	23,108	19.25	1,200
	2,544,738.04	1,355,458	959,249	1,585,489		77,897

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RACCOON GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	1,518,371.46	839,356	594,007	924,365	20.37	45,379
1987	2,732.66	1,541	1,091	1,642	19.91	82
1988	5,314.81	2,933	2,076	3,239	20.09	161
1991	60,628.56	31,254	22,118	38,510	20.44	1,884
1996	10,477.93	4,669	3,304	7,174	20.84	344
1998	32,432.02	13,394	9,479	22,953	20.96	1,095
2004	1,773.48	520	368	1,405	21.10	67
2007	83,517.03	17,956	12,707	70,810	20.99	3,374
2011	44,221.68	3,529	2,497	41,724	20.18	2,068
	1,759,469.63	915,152	647,647	1,111,823		54,454
PREBLE AVE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
2006	13,129,883.38	2,259,653	1,599,142	11,530,741	32.47	355,120
2009	43,868.25	4,624	3,272	40,596	31.84	1,275
2010	96,421.61	7,772	5,500	90,921	31.38	2,897
2011	889,736.97	48,402	34,254	855,483	30.41	28,132
2012	1,029,341.51	26,557	18,794	1,010,547	28.32	35,683
	15,189,251.72	2,347,008	1,660,963	13,528,289		423,107
WOODS RUN TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
2006	9,427,600.47	1,693,197	1,198,265	8,229,335	30.84	266,840
2008	4,263,403.25	573,001	405,509	3,857,894	30.59	126,116
2010	878,058.81	74,108	52,446	825,613	29.82	27,687
2011	792,458.08	45,091	31,911	760,547	29.02	26,208
2012	161,276.30	4,338	3,070	158,206	27.11	5,836
	15,522,796.91	2,389,735	1,691,201	13,831,596		452,687

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN #5 TRANSPORTATION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
2011	157,195.44	8,551	6,052	151,144	30.41	4,970
2012	18,251.45	471	333	17,918	28.32	633
	175,446.89	9,022	6,385	169,062		5,603
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1905	8,881.12	8,881	8,881			
1925	737.36	737	737			
1926	15.05	15	15			
1931	16,963.00	16,963	16,963			
1935	421.35	421	421			
1940	19.26	19	19			
1942	180.69	176	123	58	1.26	46
1948	22,914.33	21,504	14,988	7,927	2.77	2,862
1949	4,128.17	3,851	2,684	1,444	3.02	478
1950	1,448.04	1,342	935	513	3.28	156
1952	451.75	414	289	163	3.80	43
1958	4,032.50	3,547	2,472	1,560	5.42	288
1965	539.23	445	310	229	7.87	29
1967	6,665.75	5,373	3,745	2,921	8.73	335
1969	11,087.35	8,702	6,065	5,022	9.68	519
1970	11,759.50	9,097	6,340	5,419	10.19	532
1976	6,822.07	4,751	3,311	3,511	13.66	257
1977	22,254.33	15,182	10,581	11,673	14.30	816
1984	794.00	495	345	449	17.33	26
1986	8,506.94	5,006	3,489	5,018	18.70	268
1990	20,395.32	10,532	7,340	13,055	21.30	613
1993	1,317.79	601	419	899	23.54	38
1995	63,828.64	26,514	18,479	45,349	24.98	1,815
1996	253,546.74	100,227	69,855	183,692	25.62	7,170
1998	445,768.99	156,465	109,051	336,718	27.27	12,348
1999	88,722.68	29,278	20,406	68,317	27.92	2,447
2000	50,481.45	15,513	10,812	39,669	28.74	1,380
2001	533,821.31	151,819	105,813	428,009	29.57	14,474
2002	63,282.52	16,599	11,569	51,714	30.23	1,711
2003	85,320.85	20,383	14,206	71,115	31.07	2,289
2004	9,962.85	2,144	1,494	8,469	31.90	265
2005	29,620.89	5,669	3,951	25,670	32.74	784

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2006	414,602.49	69,695	48,575	366,028	33.41	10,956
2007	40,724.00	5,856	4,081	36,643	34.25	1,070
2009	149,026.72	14,143	9,857	139,170	35.77	3,891
2010	6.43			6	36.62	
2011	611,318.98	27,509	19,173	592,146	37.16	15,935
2012	200,621.48	3,912	2,727	197,895	37.71	5,248
	3,190,991.92	763,780	540,522	2,650,470		89,089
	92,110,708.41	27,976,168	19,970,983	72,139,729		3,028,852
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.8	3.29

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1994	85,676.91	80,322	80,275	5,402	1.25	4,322
1995	63,128.57	56,027	55,994	7,135	2.25	3,171
1998	54,120.57	39,914	39,891	14,230	5.25	2,710
2000	660,082.05	420,802	420,556	239,526	7.25	33,038
2001	20,471.30	12,027	12,020	8,451	8.25	1,024
2002	5,904.89	3,174	3,172	2,733	9.25	295
2003	206,707.26	100,770	100,711	105,996	10.25	10,341
2004	15,493.02	6,778	6,774	8,719	11.25	775
2005	244,565.11	94,769	94,714	149,851	12.25	12,233
2006	584,112.45	197,138	197,023	387,089	13.25	29,214
2007	0.08					
2009	5,884.00	1,103	1,102	4,782	16.25	294
2011	131,314.49	11,490	11,483	119,831	18.25	6,566
2012	205,398.34	7,702	7,698	197,700	19.25	10,270
2013	306,147.46	1,913	1,912	304,235	19.88	15,304
	2,589,006.50	1,033,929	1,033,325	1,555,682		129,557

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 E.D.P. EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2008	312,802.17	297,162	290,265	22,537	0.25	22,537
2009	2,267,836.68	1,700,878	1,661,403	606,434	1.25	485,147
2010	1,257,227.50	691,475	675,427	581,800	2.25	258,578
2012	1,591,286.09	238,693	233,154	1,358,132	4.25	319,560
2013	35,877.09	897	876	35,001	4.88	7,172
	5,465,029.53	2,929,105	2,861,125	2,603,905		1,092,994
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.4	20.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1983	114,917.73	113,960	113,031	1,887	0.25	1,887
1984	52,494.51	50,307	49,897	2,598	1.25	2,078
1985	30,684.98	28,384	28,153	2,532	2.25	1,125
1986	177,767.94	158,510	157,218	20,550	3.25	6,323
1987	14,796.06	12,700	12,596	2,200	4.25	518
1988	271,628.35	224,093	222,266	49,362	5.25	9,402
1989	233,968.90	185,226	183,716	50,253	6.25	8,040
1990	263,249.75	199,630	198,002	65,248	7.25	9,000
1991	34,116.35	24,734	24,532	9,584	8.25	1,162
1993	107,936.90	71,058	70,479	37,458	10.25	3,654
1994	102,887.68	64,305	63,781	39,107	11.25	3,476
2000	130,828.73	55,602	55,148	75,681	17.25	4,387
2001	8,530.94	3,341	3,314	5,217	18.25	286
2003	61,839.75	20,098	19,934	41,906	20.25	2,069
2006	944,989.56	212,623	210,889	734,101	23.25	31,574
	2,550,638.13	1,424,571	1,412,956	1,137,682		84,981

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 3.33

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1988	510,290.21	505,187	499,728	10,562	0.25	10,562
1989	204,432.87	194,211	192,112	12,321	1.25	9,857
1990	591,157.13	537,953	532,140	59,017	2.25	26,230
1991	570,224.57	496,095	490,734	79,491	3.25	24,459
1992	516,074.80	428,342	423,714	92,361	4.25	21,732
1993	380,114.64	300,291	297,046	83,069	5.25	15,823
1994	393,988.58	295,491	292,298	101,691	6.25	16,271
1995	105,127.29	74,640	73,833	31,294	7.25	4,316
1996	63,672.70	42,661	42,200	21,473	8.25	2,603
1997	183,835.64	115,816	114,565	69,271	9.25	7,489
2000	195,075.03	99,488	98,413	96,662	12.25	7,891
2001	378,459.71	177,876	175,954	202,506	13.25	15,283
2002	583,922.00	251,086	248,373	335,549	14.25	23,547
2003	298,630.88	116,466	115,208	183,423	15.25	12,028
2004	321,887.03	112,660	111,443	210,444	16.25	12,950
2005	414,543.82	128,509	127,120	287,424	17.25	16,662
2006	2,711,903.67	732,214	724,302	1,987,602	18.25	108,910
2007	764,289.56	175,787	173,888	590,402	19.25	30,670
2008	268,216.94	50,961	50,410	217,807	20.25	10,756
2009	1,165,737.19	174,861	172,972	992,765	21.25	46,718
2010	1,011,200.81	111,232	110,030	901,171	22.25	40,502
2011	1,231,073.68	86,175	85,244	1,145,830	23.25	49,283
2012	2,373,514.76	71,205	70,435	2,303,080	24.25	94,972
2013	73,251.53	366	362	72,890	24.88	2,930
	15,310,625.04	5,279,573	5,222,524	10,088,101		612,444

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 4.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1993	612,016.76	604,367	593,569	18,448	0.25	18,448
1994	471,241.54	441,789	433,896	37,346	1.25	29,877
1995	179,481.33	159,290	156,444	23,037	2.25	10,239
1996	233,708.27	195,731	192,234	41,474	3.25	12,761
1997	500,403.76	394,068	387,028	113,376	4.25	26,677
1998	20,718.80	15,280	15,007	5,712	5.25	1,088
1999	455,605.57	313,229	307,633	147,973	6.25	23,676
2000	336,713.96	214,655	210,820	125,894	7.25	17,365
2001	45,223.40	26,569	26,094	19,129	8.25	2,319
2002	79,984.00	42,991	42,223	37,761	9.25	4,082
2005	139,720.33	54,142	53,175	86,545	12.25	7,065
2006	58,532.76	19,755	19,402	39,131	13.25	2,953
2008	845.29	201	197	648	15.25	42
2009	31,479.93	5,902	5,797	25,683	16.25	1,580
2010	516,762.85	71,055	69,786	446,977	17.25	25,912
2011	28,022.96	2,452	2,408	25,615	18.25	1,404
2012	475,668.52	17,838	17,519	458,150	19.25	23,800
2013	67,079.89	419	412	66,668	19.88	3,354
	4,253,209.92	2,579,733	2,533,644	1,719,566		212,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 5.00

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
1996	46,861.57	46,862	46,862			
1998	618,474.57	608,165	605,212	13,263	0.25	13,263
1999	1,801,011.28	1,650,933	1,642,916	158,095	1.25	126,476
2000	5,698,782.20	4,843,965	4,820,442	878,340	2.25	390,373
2001	750,078.68	587,559	584,706	165,373	3.25	50,884
2002	2,623,097.41	1,879,895	1,870,766	752,331	4.25	177,019
2003	3,273,882.16	2,128,023	2,117,689	1,156,193	5.25	220,227
2004	4,067,600.22	2,372,753	2,361,231	1,706,369	6.25	273,019
2005	14,307,123.94	7,392,062	7,356,165	6,950,959	7.25	958,753
2006	5,433,972.46	2,445,288	2,433,414	3,000,558	8.25	363,704
2007	1,618,774.68	620,525	617,512	1,001,263	9.25	108,245
2008	2,456,991.71	778,056	774,278	1,682,714	10.25	164,167
2009	4,982,332.27	1,245,583	1,239,534	3,742,798	11.25	332,693
2010	3,913,562.82	717,473	713,988	3,199,575	12.25	261,190
2011	2,378,630.68	277,515	276,167	2,102,464	13.25	158,677
2012	3,164,755.80	158,238	157,470	3,007,286	14.25	211,038
2013	1,437,456.01	11,974	11,916	1,425,540	14.88	95,802
	58,573,388.46	27,764,869	27,630,268	30,943,120		3,905,530

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 6.67

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1993	25,413.74	25,096	24,606	808	0.25	808
1996	4,448.76	3,726	3,653	796	3.25	245
2000	140,159.51	89,352	87,608	52,552	7.25	7,249
2002	77,503.00	41,658	40,845	36,658	9.25	3,963
2004	60,334.98	26,397	25,882	34,453	11.25	3,062
2005	45,054.60	17,459	17,118	27,937	12.25	2,281
2006	36,150.54	12,201	11,963	24,188	13.25	1,826
2007	351.23	101	99	252	14.25	18
	389,416.36	215,990	211,774	177,642		19,452

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 5.00

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2008 TRANSACTION YEAR				
353.00	5,012,703.15	245,228.42	126,907.30	118,321.12-
354.00	124,177.36	365,123.12		365,123.12-
355.00	1,053.44	6,391.76		6,391.76-
356.00	24,255.60	228,505.37		228,505.37-
361.00	47,183.09	9,388.71		9,388.71-
362.00	3,848,983.96	1,393,893.24	129,257.78	1,264,635.46-
364.11	1,075,834.38	1,784,440.80	476,392.46	1,308,048.34-
365.01	1,494,778.66	1,129,840.66	1,745,609.35	615,768.69
366.00	6.66			
367.00	1,430,003.83	987,499.41	1,157,287.99	169,788.58
368.00	2,666,856.51	1,318,444.53	1,346,682.34	28,237.81
369.20	145,146.75	1,184,341.01	148,660.03	1,035,680.98-
370.00	146,533.42	2,800.86		2,800.86-
370.10		508.30		508.30-
373.00	605,686.12	130,124.36		130,124.36-
390.00	2,688,835.50	592,385.99		592,385.99-
391.10	166,052.69			
391.20	2,262,077.06			
393.00	55,033.61			
394.00	181,158.97			
395.00	133,243.15			
397.00	2,242,907.77		1,000.00	1,000.00
398.00	14,764.26			
	24,367,275.94	9,378,916.54	5,131,797.25	4,247,119.29-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2009 TRANSACTION YEAR				
352.00	139,059.50			
353.00	1,844,736.37	171,685.87	142,211.57	29,474.30-
354.00	780,452.05	575,015.52		575,015.52-
355.00	434,406.25	586,020.60		586,020.60-
356.00	739,495.13	812,008.88	440,205.81	371,803.07-
359.00	4,353.73			
361.00	211,973.57	10,026.43	12,325.82	2,299.39
362.00	6,768,858.89	154,591.79	294,787.68	140,195.89
364.11	790,311.13	3,016,130.74	269,806.22	2,746,324.52-
365.01	3,296,536.36	1,817,556.51	1,048,842.52	768,713.99-
366.00	34,703.36	76,985.13		76,985.13-
367.00	2,387,130.31	1,733,323.79	213,603.04	1,519,720.75-
368.00	2,837,355.51	1,632,221.17	677,934.14	954,287.03-
369.20	134,985.52	2,389,107.51		2,389,107.51-
370.00	222,227.26	6,362.16		6,362.16-
370.10	17,195,615.87	743.42		743.42-
373.00	41,056.63	79,093.35		79,093.35-
390.00	207,577.89	34,696.62		34,696.62-
391.10	580,711.29			
391.20	2,898,224.97			
393.00	56,301.97			
394.00	155,602.51			
395.00	355,062.82			
397.00	3,665,611.75	10,259.34		10,259.34-
398.00	29,686.45			
	45,812,037.09	13,105,828.83	3,099,716.80	10,006,112.03-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2010 TRANSACTION YEAR				
352.00	31,457.32	56,931.00	25,222.30	31,708.70-
353.00	10,034,360.70	1,129,738.15	172,376.88	957,361.27-
354.00	67,335.20	706,539.71		706,539.71-
355.00	132,619.10	36,605.71		36,605.71-
356.00	130,075.93	89,309.48		89,309.48-
361.00	76,596.83	6,839.25	528.43	6,310.82-
362.00	4,392,739.60	2,551,159.64	186,529.33	2,364,630.31-
364.11	672,872.02	2,673,850.70	339,768.64	2,334,082.06-
365.01	7,950,421.90	2,185,425.33	2,095,740.89	89,684.44-
366.00	267,264.60	51,788.46		51,788.46-
367.00	2,516,688.72	1,765,610.28	988,823.29	776,786.99-
368.00	3,286,331.73	1,754,568.18	356,198.33	1,398,369.85-
369.20	200,251.93	2,011,774.94	522.92	2,011,252.02-
370.00	287,345.13	6,934.23		6,934.23-
370.10		631.88		631.88-
373.00	640,912.64	83,955.34		83,955.34-
390.00	764,327.95	225,651.84		225,651.84-
391.20	2,816,553.25			
392.00			246,842.15-	246,842.15-
393.00	6,174.38			
394.00	2,006,950.75			
395.00	355,482.86			
397.00	2,320,578.31	26,615.89	7.71	26,608.18-
398.00	11,764.84			
	38,969,105.69	15,363,930.01	3,918,876.57	11,445,053.44-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
353.00	4,636,583.99	2,237,422.63	22,751.14	2,214,671.49-
354.00	314,062.69	521,787.63	47,739.53	474,048.10-
355.00	28,221.42	408,423.80	25,006.41	383,417.39-
356.00	328,486.53	3,854,947.96	580,986.19	3,273,961.77-
361.00	595,237.82	319,195.49		319,195.49-
362.00	6,693,903.32	1,150,920.11	124,674.79	1,026,245.32-
364.11	436,669.05	3,436,209.65	748,334.67	2,687,874.98-
365.01	9,142,265.33	2,442,794.97	1,082,338.48	1,360,456.49-
366.00	36,365.95			
367.00	3,750,552.13	1,302,737.29	774,784.35	527,952.94-
368.00	4,774,226.14	1,743,282.24	732,603.29	1,010,678.95-
369.20	5,648,716.71	1,312,441.03		1,312,441.03-
370.00	8,863,253.40	132,098.03		132,098.03-
370.10	1,505,426.30	17.99		17.99-
373.00	167,077.56	168,712.05		168,712.05-
390.00	1,436,244.93	398,190.54		398,190.54-
391.10	2,208,558.37			
391.20	1,400,079.08			
393.00	4,252.42			
394.00	496,700.61			
395.00	302,860.93			
397.00	849,494.71	123.20		123.20-
398.00	24,077.77			
	53,643,317.16	19,429,304.61	4,139,218.85	15,290,085.76-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2012 TRANSACTION YEAR				
353.00	5,606,557.45	2,033,425.41	182,157.80	1,851,267.61-
354.00	230,841.04			
355.00	49,842.91			
356.00	337,055.34	313,423.49		313,423.49-
361.00	153,704.80	305,774.11	15,745.89	290,028.22-
362.00	5,895,672.88	2,061,554.86	267,557.83	1,793,997.03-
364.11	891,985.72	2,317,743.98	398,519.18	1,919,224.80-
365.01	2,773,583.06	916,072.69	1,410,888.97	494,816.28
366.00	4,528.09	29,686.32		29,686.32-
367.00	4,010,321.35	569,591.24	1,215,511.49	645,920.25
368.00	4,638,500.10	1,135,425.22	479,453.91	655,971.31-
369.20	860,792.05	947,369.94	298.59	947,071.35-
370.00	1,449,227.33			
370.10	880,538.69			
373.00	120,314.54	105,394.69		105,394.69-
390.00	15,793,417.85	1,792,147.48	18,900.00-	1,811,047.48-
391.10	420,343.35			
391.20	91,340.48			
392.00	1,197,948.84	1,873.00-	105,895.00	107,768.00
393.00	145,352.38			
394.00	184,990.21			
395.00	378,936.96			
397.00	4,636,236.85			
398.00	44,139.14			
	50,796,171.41	12,525,736.43	4,057,128.66	8,468,607.77-
TOTAL	213,587,907.29	69,803,716.42	20,346,738.13	49,456,978.29-

DUQUESNE LIGHT COMPANY

PITTSBURGH, PENNSYLVANIA

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2014

EXHIBIT JJS2

DUQUESNE LIGHT COMPANY
Pittsburgh, Pennsylvania

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2014

EXHIBIT JJS2

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Gannett Fleming

Excellence Delivered As Promised

August 1, 2013

Duquesne Light Company
Building No. 3
2841 New Beaver Avenue
Pittsburgh, PA 15223

ii

Attention Mr. Matthew Ankrum
Controller

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Duquesne Light Company as of March 31, 2014. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

JOHN J. SPANOS
Sr. Vice President
Valuation and Rate Division

JJS:krm

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PART I. EXECUTIVE SUMMARY

DUQUESNE LIGHT COMPANY

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT AT MARCH 31, 2014

PART I. EXECUTIVE SUMMARY

SCOPE

This report presents the results of the depreciation study as applied to electric plant in service as of March 31, 2014. The Valuation and Rate Division of Gannett Fleming, Inc., prepared this report on behalf of Duquesne Light Company. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The annual depreciation accrual rates and amounts presented herein are based on an updated service life study incorporating data through 2009 prepared pursuant to the rules of 52 Pa. Code, Chapter 73.6. The prior service life study was based on data through 2004.

BASIS OF STUDY

Depreciation and Amortization. For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, and the average service life (ASL) procedure for plant installed prior to 1983 and the equal life group (ELG) procedure for 1983 and subsequent vintages.

The depreciation calculations were based on the attained ages and estimated service life characteristics for each depreciable group of electric plant. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent, because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates. The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The service life estimates incorporated historical data compiled through 2009 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1964 through 2009 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

Amortization of Net Salvage. Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of experienced net salvage over a five-year period.

The 2014 authorization amount for net negative salvage is $10,550,125 based on the experienced and estimated net salvage during the five-year period 2009 through 2013.

PART II. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

PART II. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

LIFE ANALYSIS

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. The use of survivor curves, which reflect experienced and expected dispersion of service lives, is a systematic and rational means of estimating average service lives to be used to calculate depreciation for utility property. A discussion of the general concept of survivor curves and the Iowa type survivor curves is presented.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and

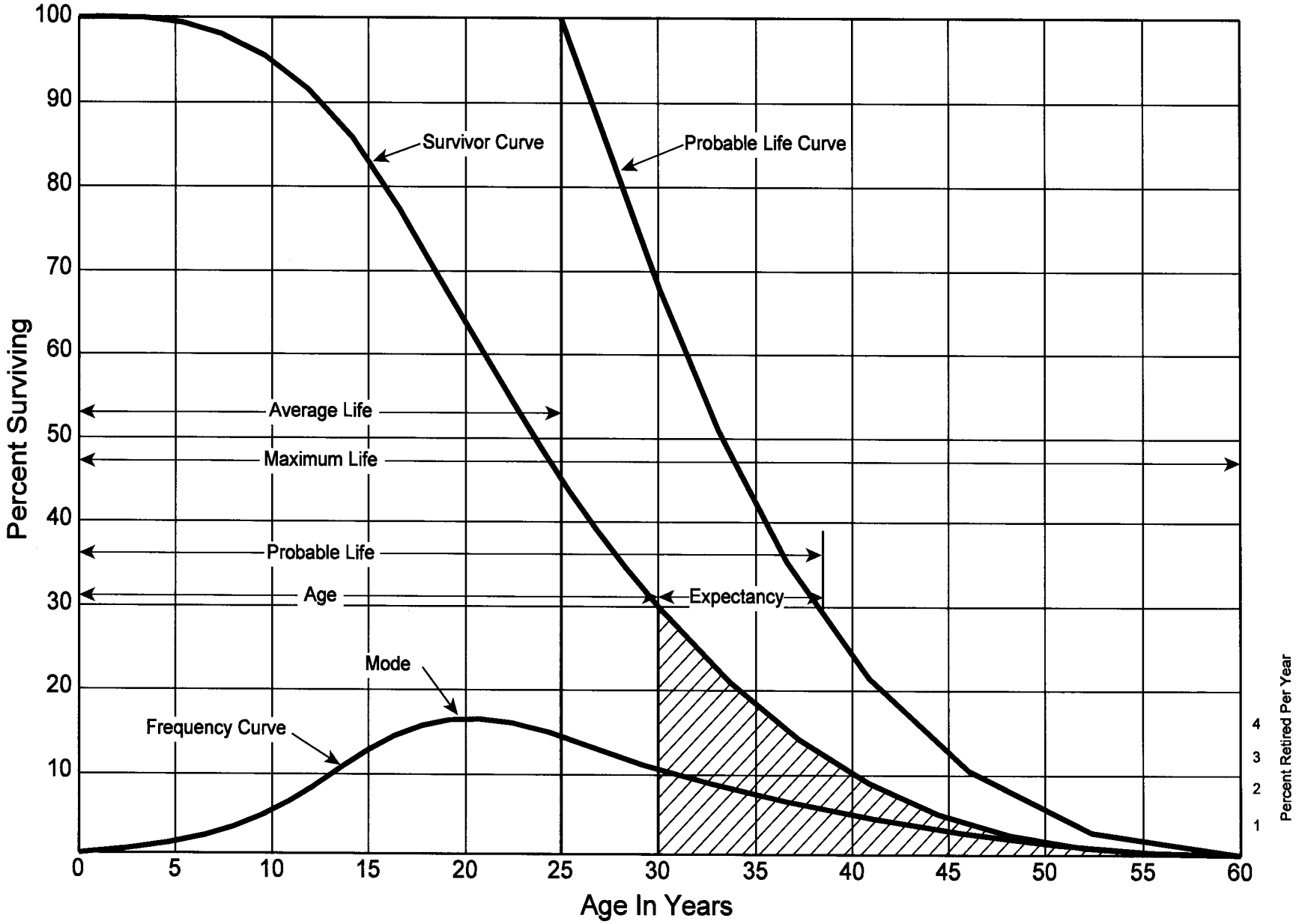

Figure 1. A Typical Survivor Curve and Derived Curves

remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the

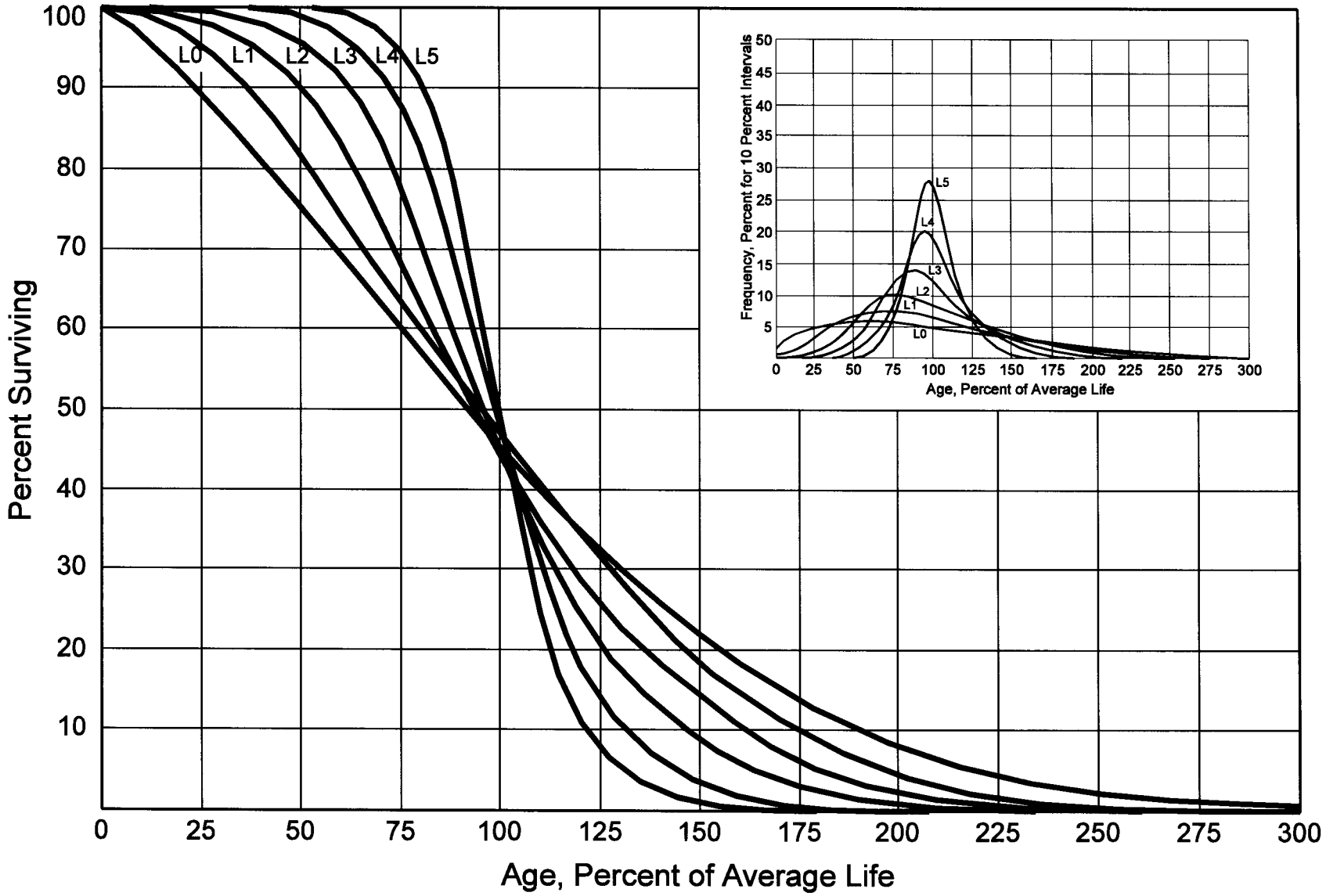

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

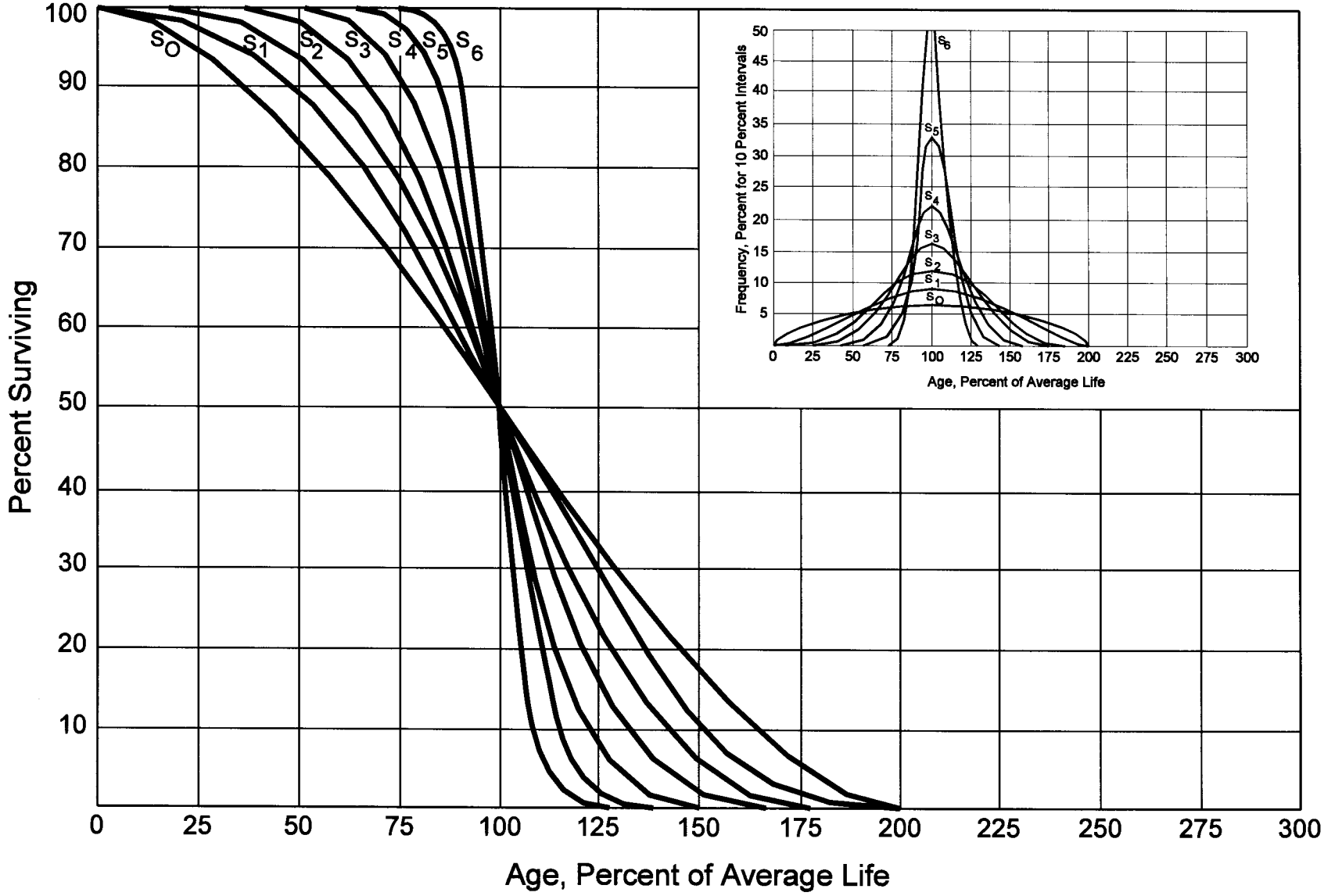

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

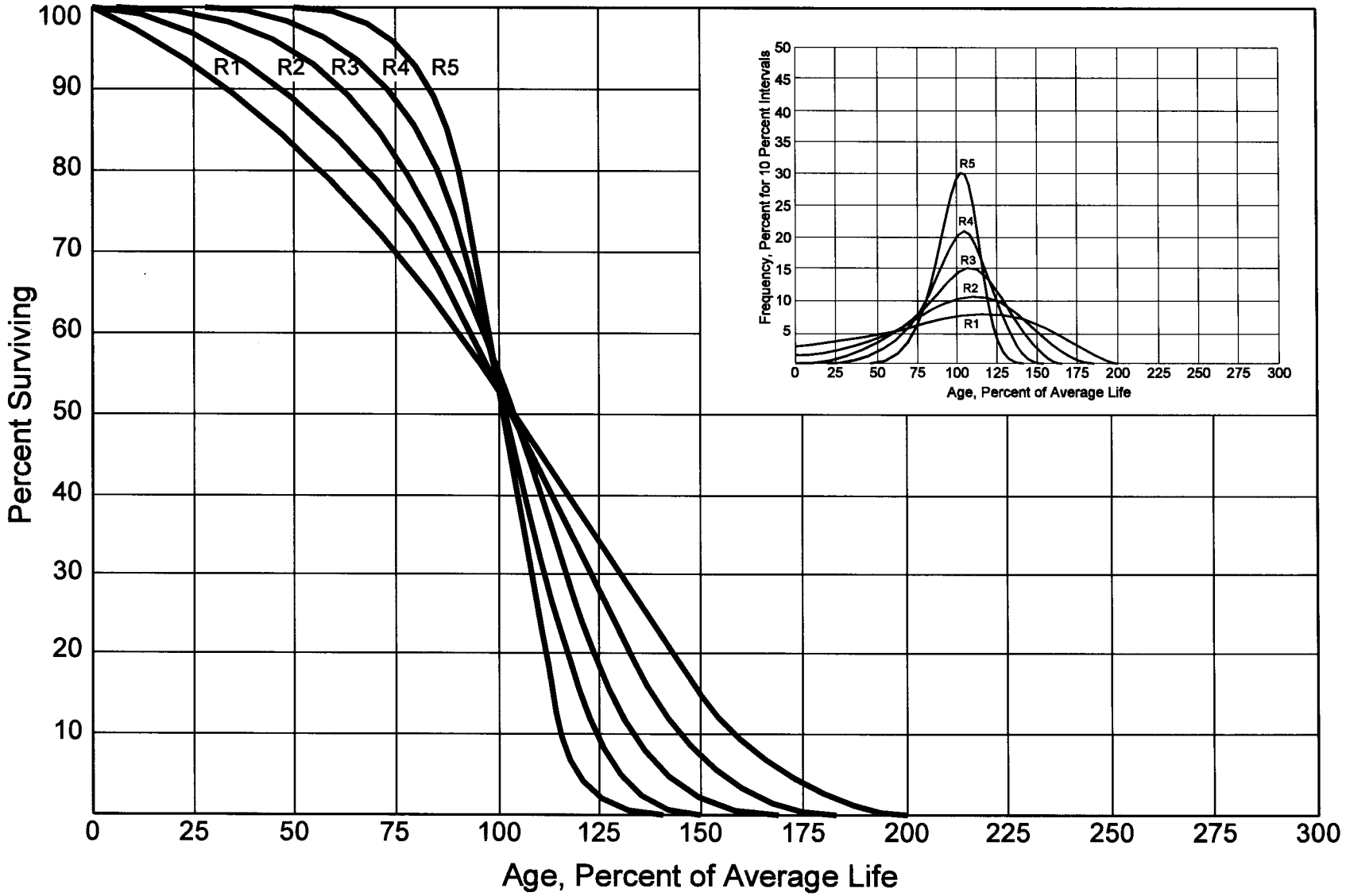

Figure 4. Right Modal or "R" Iowa Type Survivor Curves

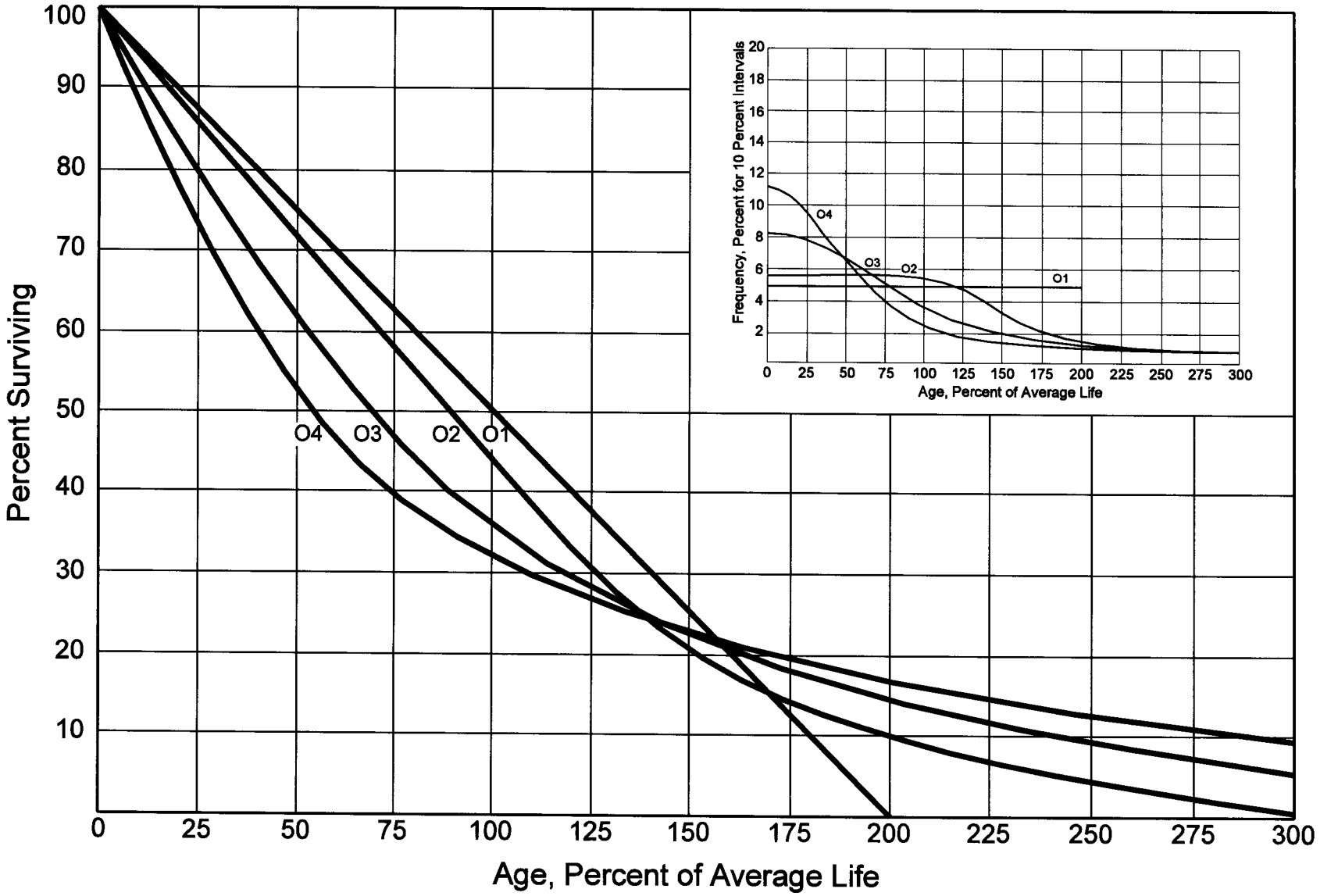

Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

four families, was published in 1935 in the form of the Experiment Station's Bulletin 125[1]. These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation[2]." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Survivor curves for groups in which all property is expected to be retired concurrently, such as power plants, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

---

[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[2]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[3]Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation"[5] and "Methods of Estimating Utility Plant Life".[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table based on the age at retirement in years follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

[6]A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2004-2013 during which there were placements during the years 1999-2013. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-13 and II-14. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which allows, $10,000 of the dollars invested in 1999 were retired in 2004. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 2004 retirements of 1999 installations and ending with the 2013 retirements of the 2008 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013

Placement Band 1999-2013

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2000	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2001	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2002	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2003	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2004	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2005		5	11	12	13	14	15	16	18	20	113	7½-8½
2006			6	12	13	15	16	17	19	19	124	6½-7½
2007				6	13	15	16	17	19	19	131	5½-6½
2008					7	14	16	17	19	20	143	4½-5½
2009						8	18	20	22	23	146	3½-4½
2010							9	20	22	25	150	2½-3½
2011								11	23	25	151	1½-2½
2012									11	24	153	½-1½
2013	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013

Placement Band 1999-2013

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2000	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2001	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2002	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2003	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2004		-	-	-	-	-	-	-	-	-	(5)	8½-9½
2005		-	-	-	-	-	-	-	-	-	6	7½-8½
2006			-	-	-	-	-	-	-	-	-	6½-7½
2007				-	-	-	-	(12)[b]	-	-	-	5½-6½
2008					-	-	-	-	22[a]	-	-	4½-5½
2009						-	-	(19)[b]	-	-	10	3½-4½
2010							-	-	-	-	-	2½-3½
2011								-	-	(102)[c]	(121)	1½-2½
2012									-	-	-	½-1½
2013	—	—	—	—	—	—	—	—	—	—	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses denote Credit amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-16.

The surviving plant at the beginning of each year from 2004 through 2013 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2009 are calculated in the following manner:

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013 — Placement Band 1999-2013

Year Placed (1)	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year: 2004 (2)	2005 (3)	2006 (4)	2007 (5)	2008 (6)	2009 (7)	2010 (8)	2011 (9)	2012 (10)	2013 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1999	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2000	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2001	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2002	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2003	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2004	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2005		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2006			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2007				580[a]	574	561	546	530	501	482	3,057	5½-6½
2008					660[a]	653	639	623	628	609	3,789	4½-5½
2009						750[a]	742	724	685	663	4,332	3½-4½
2010							850[a]	841	821	799	4,955	2½-3½
2011								960[a]	949	926	5,719	1½-2½
2012									1,080[a]	1,069	6,579	½-1½
2013										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

Exposures at age 0 = amount of addition	=	$750,000
Exposures at age ½ = $750,000 - $ 8,000	=	$742,000
Exposures at age 1½ = $742,000 - $18,000	=	$724,000
Exposures at age 2½ = $724,000 - $20,000 - $19,000	=	$685,000
Exposures at age 3½ = $685,000 - $22,000	=	$663,000

For the entire experience band 2004-2013 the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table. The original life table, illustrated in Schedule 4 on page II-18, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirement during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2004-2013 Placement Band 1999-2013

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between

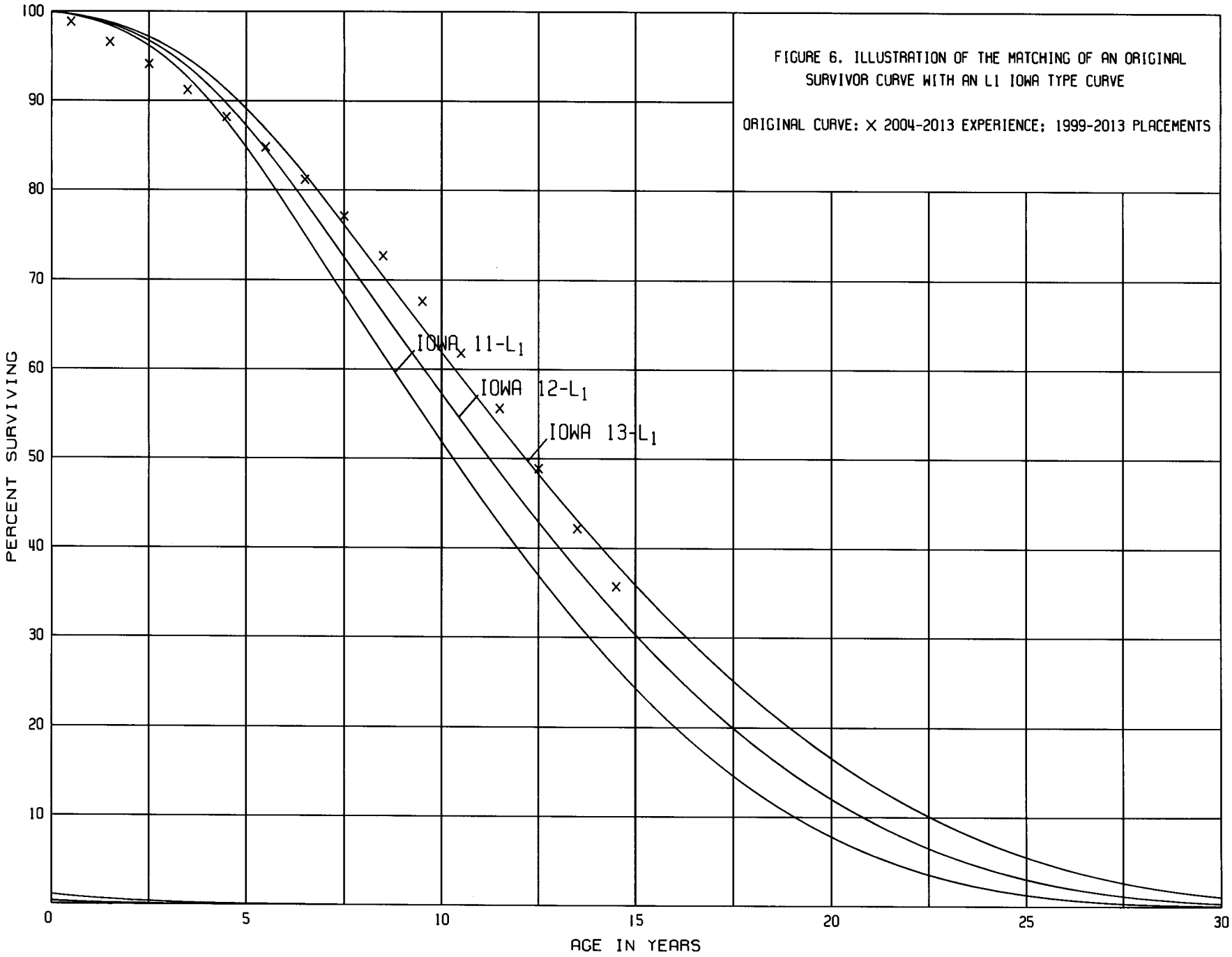


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL CURVE: X 2004-2013 EXPERIENCE: 1999-2013 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

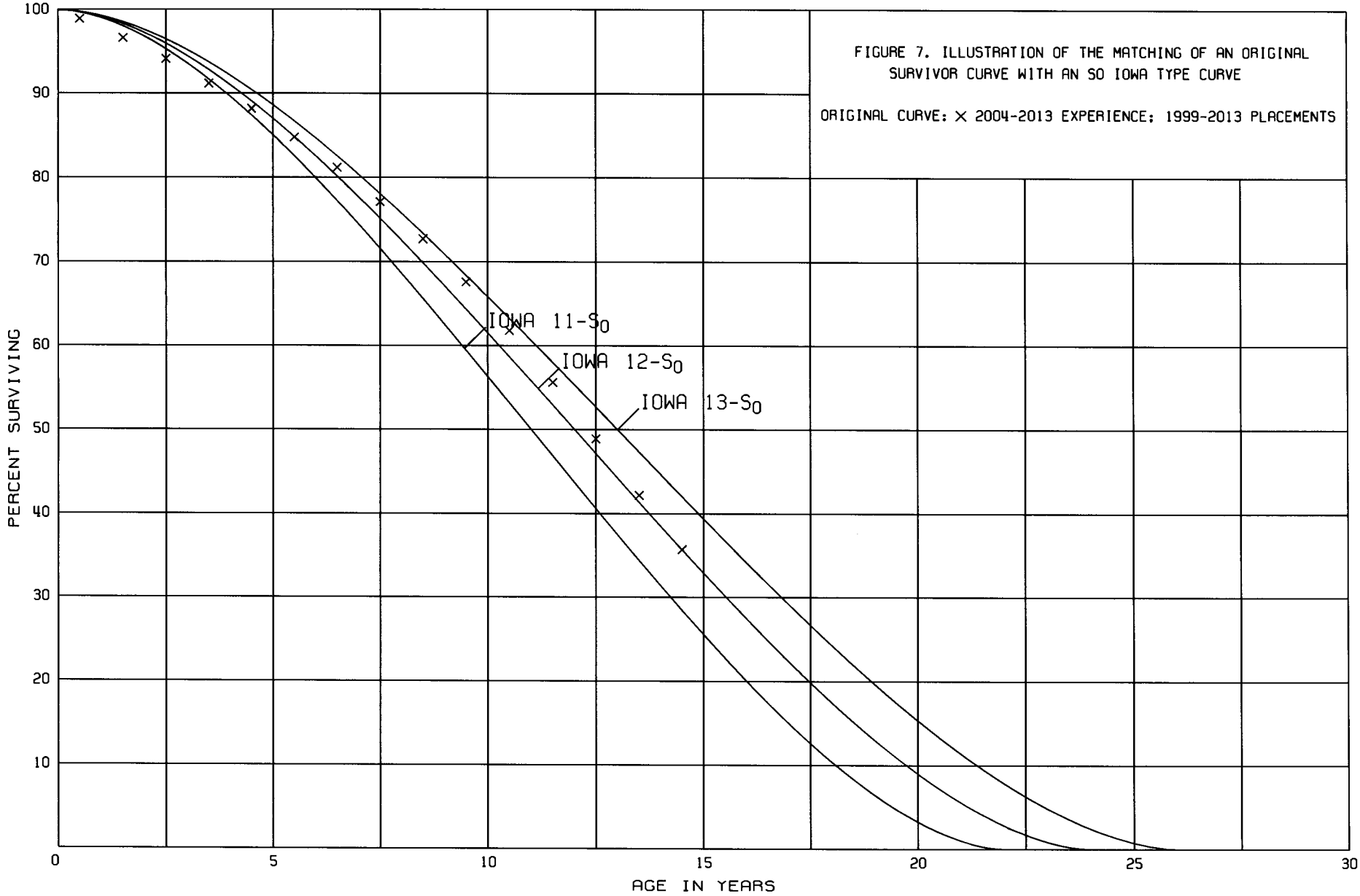


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE
ORIGINAL CURVE: X 2004-2013 EXPERIENCE: 1999-2013 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

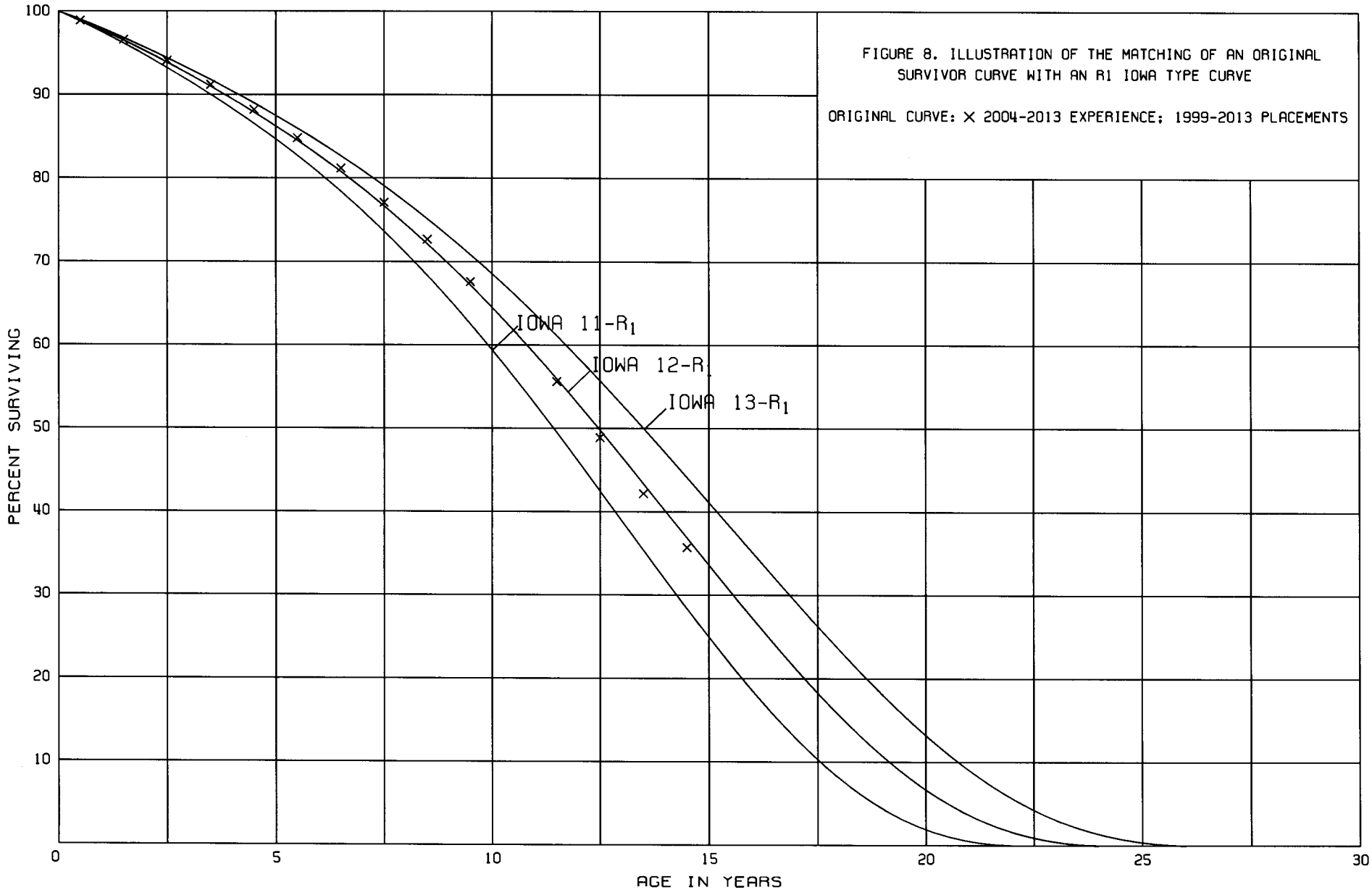


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL CURVE: X 2004-2013 EXPERIENCE; 1999-2013 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

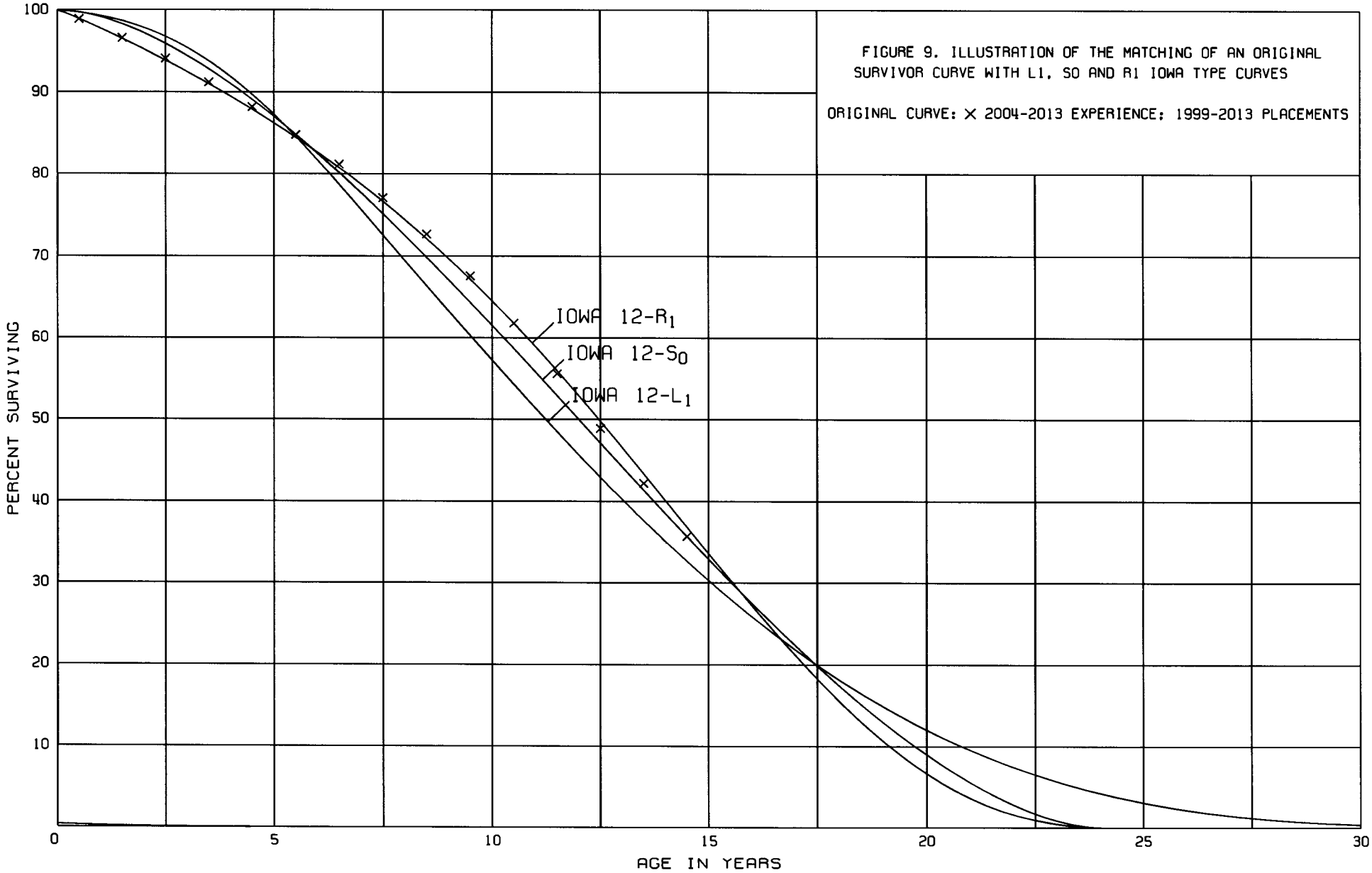


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES
ORIGINAL CURVE: × 2004-2013 EXPERIENCE: 1999-2013 PLACEMENTS
IOWA 12-R1
IOWA 12-S0
IOWA 12-L1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Judgment. The survivor curve estimates were based on informed judgment which considered a number of factors. The primary factors were retirement rate analyses of historical service life data; current Company policies and outlook as determined during the discussions with management personnel; and the survivor curve estimates from previous depreciation studies for Duquesne Light Company and other electric companies.

The statistical analyses resulted in good to excellent indications of the survivor patterns experienced for most of the major accounts. The plant accounts or subaccounts for which the statistical analyses were significant factors in the judgments of the survivor curves are as follows:

Account Number	Title
352	Structures and Improvements
353	Station Equipment
354	Towers and Fixtures
355	Poles and Fixtures
356	Overhead Conductors and Devices
362.1	Station Equipment - Company Stations
362.2	Station Equipment - Customer High Tension
367	Underground Conductors and Devices
368.1	Line Transformers - Overhead
368.3	Line Transformers - Conventional Distribution
368.5	Line Transformers - Network
368.7	Line Transformers - Underground Residential Distribution
370	Meters

373 Street Lighting and Signal Systems
390.1 Structures and Improvements
396 Power Operated Equipment

Account 362.1, Station Equipment - Company Stations, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1964 through 2009. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-52 and the life tables for the experience bands plotted on the chart follow it.

The rates of retirements of station equipment have been consistent over the course of the experience band. Discussions with operating and management personnel indicated that the life characteristics of station equipment will be similar in the future as they have been in the past. Typical service lives for station equipment of other electric companies range from 45 to 60 years. The Iowa 53-R1 survivor curve, within the range of others, is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 65 and reflects the outlook of management.

For Account 365.01, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1964-2009 and 1990-2009 experience bands. Most recent retirements have been due to deterioration. Retirements related to expansion projects, that tend to result in retirements of younger property, have maintained a steady state. Typical service lives for overhead conductors and devices range from 40 to 55 years. The Iowa 48-

R1 survivor curve is within the range of other estimates, is a reasonable interpretation of a significant portion of the survivor curve through age 70 and reflects the outlook of management.

The survivor curve estimate for Account 364.11, Poles and Fixtures, is the Iowa 50-R2. The estimate is based on the results of experience band analyses for the period 1964-1993 and 1964-2009. The addition of the 1994 through 2009 experience results in a significantly longer indication of service that is well beyond the typical range of lives of 30 to 55 years for distribution poles. The retirement of poles during this period has been affected by a property record system conversion. During the conversion process, many pole retirements were priced using the first-in first-out convention rather than actual installation years. With completion of the conversion process, retirements will be priced based on actual installation years and the life will move toward the indication based on data through 1993.

Similar studies were performed for the remaining significant mass plant accounts. The results of the statistical analyses are presented in account sequence in the report, beginning on page III-11.

The major structures included in Accounts 352, 361 and 390.1, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 36 structures or complexes of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 55 to 60 years from the date of initial installation or 40 years from a major rehabilitation and varied within this range based on individual circumstances, such as size, condition, type of construction, location, and management's plans. Long-term continued use is planned for most of the major structures.

The Iowa 55-R3, 65-R2.5 and 55-R1.5 interim survivor curves were judged appropriate for the major structures based on the 1964-2009 interim retirement experience, our observations of the buildings, consideration of the typical presence of facilities which will be retired during the estimated life spans, and a review of the interim survivor curves derived for similar structures of other electric companies.

Generally, the survivor curve estimates for the remainder of the accounts, were based on judgments which considered the nature of the plant and equipment, reviews of available historical retirement data and a general knowledge of the service lives for similar equipment in other electric companies.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is

determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of March 31, 2014, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account,

based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}.$$

Equal Life Group Procedure. In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$Composite\ Remaining\ Life = \frac{\sum \left(\frac{Book\ Cost}{Life} \times Remaining\ Life\right)}{\sum \frac{Book\ Cost}{Life}}.$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$Composite\ Remaining\ Life = \frac{\Sigma\ Whole\ Life\ Future\ Accruals}{\Sigma\ Whole\ Life\ Annual\ Accruals}$$

or

$$Composite\ Remaining\ Life = \frac{\Sigma\ Book\ Cost\ -\ Calc.\ Reserve}{\Sigma\ Whole\ Life\ Annual\ Accrual}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = 1 - \frac{Remaining\ Life}{Service\ Life}.$$

Inasmuch as service life minus remaining life equals age when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service\ Life}.$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation using an Iowa 10-S3 survivor curve and a March 31, 2014 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE.. 3-31-2014
SURVIVOR CURVE.... 10-S3

AGE INTERVAL BEG (1)	AGE INTERVAL END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	0.250	0.125	0.00000	0.00000000000	2014	6.71161978857	62.500000	0.1074	0.0134
0.250	1.250	0.750	0.00012	0.00016000000	2013	10.73851166171	99.999938	0.1074	0.0806
1.250	2.250	1.750	0.00869	0.00496571429	2012	10.73594880456	99.995530	0.1074	0.1880
2.250	3.250	2.750	0.10463	0.03804727273	2011	10.71444231105	99.938873	0.1072	0.2948
3.250	4.250	3.750	0.54402	0.14507200000	2010	10.62288267469	99.614550	0.1066	0.3998
4.250	5.250	4.750	1.73422	0.36509894737	2009	10.36779720100	98.475428	0.1053	0.5002
5.250	6.250	5.750	3.99276	0.69439304348	2008	9.83805120558	95.611935	0.1029	0.5917
6.250	7.250	6.750	7.24340	1.07309629630	2007	8.95430653569	89.993858	0.0995	0.6716
7.250	8.250	7.750	10.88169	1.40408903226	2006	7.71571387141	80.931315	0.0953	0.7386
8.250	9.250	8.750	13.93456	1.59252114286	2005	6.21740878385	68.523190	0.0907	0.7936
9.250	10.250	9.750	15.45226	1.58484717949	2004	4.62872462267	53.829780	0.0860	0.8385
10.250	11.250	10.750	14.93133	1.38896093023	2003	3.14182056781	38.637983	0.0813	0.8740
11.250	12.250	11.750	12.54661	1.06779659574	2002	1.91344180483	24.899010	0.0768	0.9024
12.250	13.250	12.750	9.07012	0.71138196078	2001	1.02385252657	14.090648	0.0727	0.9269
13.250	14.250	13.750	5.51985	0.40144363636	2000	0.46743972800	6.795665	0.0688	0.9460
14.250	15.250	14.750	2.72259	0.18458237288	1999	0.17442672338	2.674445	0.0652	0.9617
15.250	16.250	15.750	1.01946	0.06472761905	1998	0.04977172741	0.803418	0.0619	0.9749
16.250	17.250	16.750	0.25754	0.01537552239	1997	0.00972015669	0.164918	0.0589	0.9866
17.250	18.250	17.750	0.03471	0.00195549296	1996	0.00105464902	0.018795	0.0561	0.9958
18.250	19.200	18.725	0.00144	0.00007690254	1995	0.00003652871	0.000684	0.0534	1.0000
TOTAL			100.00000						

each one-year age interval coincides with the calculation date, e.g., March 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 10-S3 survivor curve and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval, the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than the first year (2014), the

summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 10.73851166171 for 2013 equals one-half of 0.00016000000 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval expires at the midpoint of the current year.

The summation of annual accruals (column 7) for installations during 2014 is calculated on the basis of an in-service date at the midpoint of twelve months, i.e., six months prior to March 31. Inasmuch as the overall calculation is centered on March 31, 2014, the accrual for 2014 installations (during the twelve months) represents only one-half of one year, one-half of the year prior to March 31 plus one-half year following March 31. For this reason, the first figure in column 7, for vintage 2014, equals the group annual accrual for 2014 plus one-half of the group annual accruals for each of the subsequent years.

The average percent surviving, derived from the Iowa 10-S3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at March 31, 2014.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period,

over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
391, Office Furniture and Equipment	
Furniture	20
EDP Equipment	5
393, Stores Equipment	30
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
397, Communication Equipment	15
398, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of March 31, 2014, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the

original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure for vintage prior to 1983 and the equal life group procedure for vintage 1983 and subsequent, based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of March 31, 2014. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to March 31, 2014, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled, "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when

applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

Table 1 sets forth a summary of the results of the study, as applied to the original cost of electric plant as of March 31, 2014, is presented on pages III-4 through III-6 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant. `Table 2 sets forth a bringforward of the book reserve from March 31, 2013 to March 31, 2014. Table 3 represents the calculation of depreciation accruals for the twelve months ended March 31, 2014. Table 4 sets forth the amortization of experienced and estimated net salvage for the five-year period, 2009-2013.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2014

	Depreciable Group	Survivor Curve		Original Cost at March 31, 2014	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
Depreciable Plant									
	Transmission Plant								
352	Structures and Improvements								
	Major Structures	55-R3	*	11,103,375.44	4,104,599	6,998,777	327,468	21.4	2.95
	Other Small Structures	45-R3		10,191,842.62	2,012,757	8,179,086	254,679	32.1	2.50
	Total Account 352			21,295,218.06	6,117,356	15,177,863	582,147	26.1	2.73
353	Station Equipment	41-S0		353,186,125.73	78,913,659	274,272,467	11,780,549	23.3	3.34
354	Towers and Fixtures	70-R3		78,112,449.84	25,166,756	52,945,694	1,288,641	41.1	1.65
355	Poles and Fixtures	50-R2.5		36,722,645.59	6,169,642	30,553,004	893,093	34.2	2.43
356	Overhead Conductors and Devices	55-R3		78,210,502.85	24,464,706	53,745,797	1,578,512	34.0	2.02
357	Underground Conduit	60-R4		69,904,409.74	23,344,140	46,560,270	1,251,957	37.2	1.79
358	Underground Conductors and Devices	55-R4		95,875,852.07	16,366,410	79,509,442	1,801,304	44.1	1.88
359	Roads and Trails	55-R4		2,091,748.80	174,381	1,917,368	39,082	49.1	1.87
	Total Transmission Plant			**735,398,952.68**	**180,717,050**	**554,681,905**	**19,215,285**	**28.9**	**2.61**
	Distribution Plant								
361	Structures and Improvements								
	Major Structures	65-R2.5	*	36,231,955.56	21,093,719	15,138,235	895,721	16.9	2.47
	Other Small Structures	45-R3		25,025,780.73	10,318,979	14,706,802	551,585	26.7	2.20
	Total Account 361			61,257,736.29	31,412,698	29,845,037	1,447,306	20.6	2.36
362	Station Equipment								
	Company Stations	53-R1		381,215,566.09	100,498,906	280,716,660	9,322,942	30.1	2.45
	Customer High Tension	40-R0.5		33,917,208.88	13,672,733	20,244,476	989,430	20.5	2.92
	Portable Substations	40-R0.5		4,638,821.44	469,978	4,168,843	193,869	21.5	4.18
	Total Account 362			419,771,596.41	114,641,617	305,129,979	10,506,241	29.0	2.50
364.11	Poles, Towers and Fixtures	50-R2		393,554,179.35	150,906,646	242,647,533	8,494,739	28.6	2.16
365.01	Overhead Conductors and Devices	48-R1		402,168,364.02	122,700,469	279,467,895	10,368,652	27.0	2.58
366	Underground Conduit	70-R4		120,073,309.53	40,991,882	79,081,428	1,995,085	39.6	1.66
367	Underground Conductors and Devices	50-R1.5		294,972,781.72	90,862,664	204,110,118	6,825,419	29.9	2.31

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2014

	Depreciable Group (1)	Survivor Curve (2)		Original Cost at March 31, 2014 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
368	Line Transformers								
	Overhead	40-S0		209,169,545.64	57,302,255	151,867,291	6,857,929	22.1	3.28
	Conventional Distribution	44-R1		56,109,243.20	14,620,040	41,489,203	1,772,987	23.4	3.16
	Network	50-R1		42,076,650.65	8,994,066	33,082,585	1,190,888	27.8	2.83
	Underground Res. Distribution	40-R1.5		27,191,158.74	7,234,133	19,957,026	884,628	22.6	3.25
	Total Account 368			334,546,598.23	88,150,494	246,396,105	10,706,432		
369.2	Services	65-R3		89,715,845.06	26,811,610	62,904,235	1,626,563	38.7	1.81
370	Meters	31-R2.5	*	97,443,043.99	57,381,269	40,061,775	6,299,936	6.4	6.47
370.1	Meters - Communication Equipment	10-S3		280,027.38	(50,570)	330,597	196,686	1.7	70.24
373	Street Lighting Equipment	27-R0.5		39,897,265.05	26,333,709	13,563,556	956,436	14.2	2.40
	Total Distribution Plant			**2,253,680,747.03**	**750,142,488**	**1,503,538,258**	**59,423,495**	**25.3**	**2.64**
	General Plant								
390	Structures and Improvements								
	Major Structures	55-R1.5	*	111,836,145.69	22,542,228	89,293,921	3,635,868	24.6	3.25
	Other Small Structures	45-R3		4,265,628.92	559,447	3,706,182	112,659	32.9	2.64
	Total Account 390			116,101,774.61	23,101,675	93,000,103	3,748,527	24.8	3.23
391	Office Furniture and Equipment								
	Office Furniture	20-SQ		2,589,006.50	1,162,775	1,426,232	125,084	11.4	4.83
	EDP Equipment	5-SQ		5,710,124.09	3,665,838	2,044,286	859,251	2.4	15.05
	Total Account 391			8,299,130.59	4,828,613	3,470,518	984,335	3.5	11.86
392	Transportation Equipment			68,722,051.46	39,675,960	29,046,091	**		
393	Stores Equipment	30-SQ		2,435,720.40	1,381,061	1,054,659	82,287	12.8	3.38
394	Tools, Shop and Garage Equipment	25-SQ		14,959,536.54	5,317,637	9,641,900	605,476	15.9	4.05
395	Laboratory Equipment	20-SQ		3,486,189.95	2,115,112	1,371,078	168,844	8.1	4.84
396	Power Operated Equipment			2,854,326.15	1,092,888	1,761,438	**		
397	Communication Equipment	15-SQ		62,672,505.88	31,008,532	31,663,974	4,127,879	7.7	6.59
398	Miscellaneous Equipment	20-SQ		364,002.62	205,195	158,808	18,732	8.5	5.15
	Total General Plant			**279,895,238.20**	**108,726,673**	**171,168,570**	**9,736,080**	**17.6**	**3.48**
Total Depreciable Plant				**3,268,974,937.91**	**1,039,586,211**	**2,229,388,733**	**88,374,860**		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT MARCH 31, 2014

	Depreciable Group	Survivor Curve	Original Cost at March 31, 2014	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Unrecovered Adjustment for Amortization								
391	Office Furniture and Equipment							
	Office Furniture			674,545		385,454 ***		
	EDP Equipment			1,211,955		692,546 ***		
	Total Account 391			1,886,500		1,078,000		
393	Stores Equipment			93,545		53,454 ***		
394	Tools, Shop and Garage Equipment			540,909		309,091 ***		
395	Laboratory Equipment			352,864		201,637 ***		
397	Communication Equipment			2,787,273		1,592,727 ***		
398	Miscellaneous Equipment			27,618		15,782 ***		
Total Unrecovered Adjustment for Amortization				**5,688,709**		**3,250,691**		
Intangible and Nondepreciable Plant								
301	Organization		100,275.19					
302	Franchises and Consents		6,830.09					
303	Miscellaneous Intangible Plant		21,540,731.82	15,491,526				
350	Land and Land Rights		14,150,790.15					
360	Land and Land Rights		13,038,453.01					
389	Land and Land Rights		5,858,894.23					
390.2	Structures and Improvements - Leaseholds		9,386,432.49	6,116,148				
Total Intangible and Nondepreciable Plant			**64,082,406.98**	**21,607,674**				
Total Utility Plant			**3,333,057,344.89**	**1,055,505,176**		**91,625,551**		

NOTE: Transportation was switched from group to individual with gain loss.
* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.
** Annual Accrual is charged on a vehicle by vehicle basis.
*** 5-year Amortization of Unrecovered Reserve related to Amortization accounting. There are 1.75 years remaining.

DUQUESNE LIGHT COMPANY

TABLE 2. BRINGFORWARD TO MARCH 31, 2014 OF THE BOOK RESERVE AS OF MARCH 31, 2013

	Depreciable Group	Book Reserve as of March 31, 2013		Annual Accruals		Amortization of Net Salvage		Retirements		Gross Salvage		Cost of Removal		Misc. Debits & Credits		Book Reserve at End of Period	Book Reserve as a Percent of Original Cost
	(1)	(2)	+	(3)	+	(4)	-	(5)	+	(6)	-	(7)	+	(8)	=	(9)	(10)
	Transmission Plant																
352	Structures and Improvements	5,525,211		585,618		6,527		0		0		0				6,117,356	28.73
353	Station Equipment	70,644,620		11,637,773		1,057,877		4,018,639		95,731		503,703				78,913,659	22.34
354	Towers and Fixtures	27,317,095		1,154,045		452,288		2,506,637		78,890		1,328,925				25,166,756	32.22
355	Poles and Fixtures	5,361,298		830,001		202,814		207,967		8,049		24,553				6,169,642	16.80
356	Overhead Conductors and Devices	22,581,760		1,547,275		843,600		440,973		288,782		355,739				24,464,706	31.28
357	Underground Conduit	22,121,410		1,234,472		(11,742)		0		0		0				23,344,140	33.39
358	Underground Conductors and Devices	14,660,729		1,764,391		(58,711)		0		0		0				16,366,410	17.07
359	Roads and Trails	135,265		39,116		0		0		0		0				174,381	8.34
	Total Transmission Plant	**168,347,388**		**18,792,692**		**2,492,653**		**7,174,216**		**471,452**		**2,212,919**		**0**		**180,717,050**	
361	Structures and Improvements	29,818,228		1,475,742		124,322		5,290		139		442				31,412,698	51.28
362	Station Equipment	105,277,609		10,774,447		1,224,482		2,144,705		77,924		568,140				114,641,617	27.31
364.11	Poles, Towers and Fixtures	144,931,330		8,194,600		2,275,732		1,199,309		692,365		3,988,072				150,906,646	38.34
365.01	Overhead Conductors and Devices	116,165,657		10,196,500		233,550		4,623,301		1,384,392		656,329				122,700,469	30.51
366	Underground Conduit	39,273,068		1,965,525		36,072		171,674		0		111,108				40,991,882	34.14
367	Underground Conductors and Devices	85,178,156		6,827,354		409,130		1,685,970		520,337		386,342				90,862,664	30.80
368	Line Transformers	82,532,014		10,419,902		837,788		5,174,479		1,021,313		1,486,044				88,150,494	26.35
369.2	Services	29,654,035		1,514,801		1,647,794		2,035,160		43,523		4,013,383				26,811,610	29.89
370	Meters	52,632,787		6,129,185		29,653		1,407,103		0		3,253				57,381,269	58.89
370.1	Meters - Communication Equipment	(391,326)		340,401		355		0		0		0				(50,570)	(18.06)
373	Street Lighting Equipment	25,186,325		1,048,881		107,607		9,092		0		11				26,333,709	66.00
	Total Distribution Plant	**710,257,883**		**58,887,335**		**6,926,485**		**18,456,082**		**3,739,994**		**11,213,125**		**0**		**750,142,490**	
	General Plant																
390	Structures and Improvements	19,970,983		3,425,095		584,383		877,085		(1,701)		0				23,101,675	19.90
391.1	Office Furniture	(26,675)	*	514,905		0		0		0		0		674,545		1,162,775	44.91
391.2	E.D.P. Equipment	956,625	*	1,810,060		0		312,802		0		0		1,211,955		3,665,838	65.66
392	Transportation Equipment	39,051,133		1,360,553		31,562		686,514		(80,773)		0				39,675,960	57.73
393	Stores Equipment	1,265,956	*	136,478		0		114,918		0		0		93,545		1,381,061	54.15
394	Tools, Shop and Garage Equipment	4,372,524	*	914,494		0		510,290		0		0		540,909		5,317,637	34.55
395	Laboratory Equipment	1,979,144	*	395,121		0		612,017		0		0		352,864		2,115,112	51.61
396	Power Operated Equipment	981,314		104,337		7,237		0		0		0				1,092,888	38.29
397	Communication Equipment	23,250,268	*	5,636,278		0		665,336		49		0		2,787,273		31,008,532	52.05
398	Miscellaneous Equipment	168,374	*	34,617		0		25,414		0		0		27,618		205,195	52.69
	Total General Plant	**91,969,646**		**14,331,939**		**623,182**		**3,804,376**		**(82,425)**		**0**		**5,688,709**		**108,726,674**	
	Unrecovered Adjustment for Amortization																
391.1	Office Furniture	0		0		0		0		0		0		(674,545)		(674,545)	
391.2	E.D.P. Equipment	0		0		0		0		0		0		(1,211,955)		(1,211,955)	
393	Stores Equipment	0		0		0		0		0		0		(93,545)		(93,545)	
394	Tools, Shop and Garage Equipment	0		0		0		0		0		0		(540,909)		(540,909)	
395	Laboratory Equipment	0		0		0		0		0		0		(352,864)		(352,864)	
397	Communication Equipment	0		0		0		0		0		0		(2,787,273)		(2,787,273)	
398	Miscellaneous Equipment	0		0		0		0		0		0		(27,618)		(27,618)	
	Total Unrecovered Adjustment for Amortizatio	**0**		**0**		**0**		**0**		**0**		**0**		**(5,688,709)**		**(5,688,709)**	
Total Depreciable Plant		**970,574,917**		**92,011,966**		**10,042,320**		**29,434,674**		**4,129,021**		**13,426,045**		**0**		**1,033,897,505**	
Intangible and Nondepreciable Plant																	
303	Misc Intangible Plant	14,448,687		1,042,839												15,491,526	
390.2	Structures and Improvements - Leaseholds	5,678,208		437,940												6,116,148	
Total Intangible and Nondepreciable Plant		**20,126,895**		**1,480,779**		**0**		**0**		**0**		**0**		**0**		**21,607,674**	
Total Utility Plant		**990,701,812**		**93,492,745**		**10,042,320**		**29,434,674**		**4,129,021**		**13,426,045**		**0**		**1,055,505,179**	

* Represents account book reserve that includes unrecovered reserve for amortization adjustment.

DUQUESNE LIGHT COMPANY

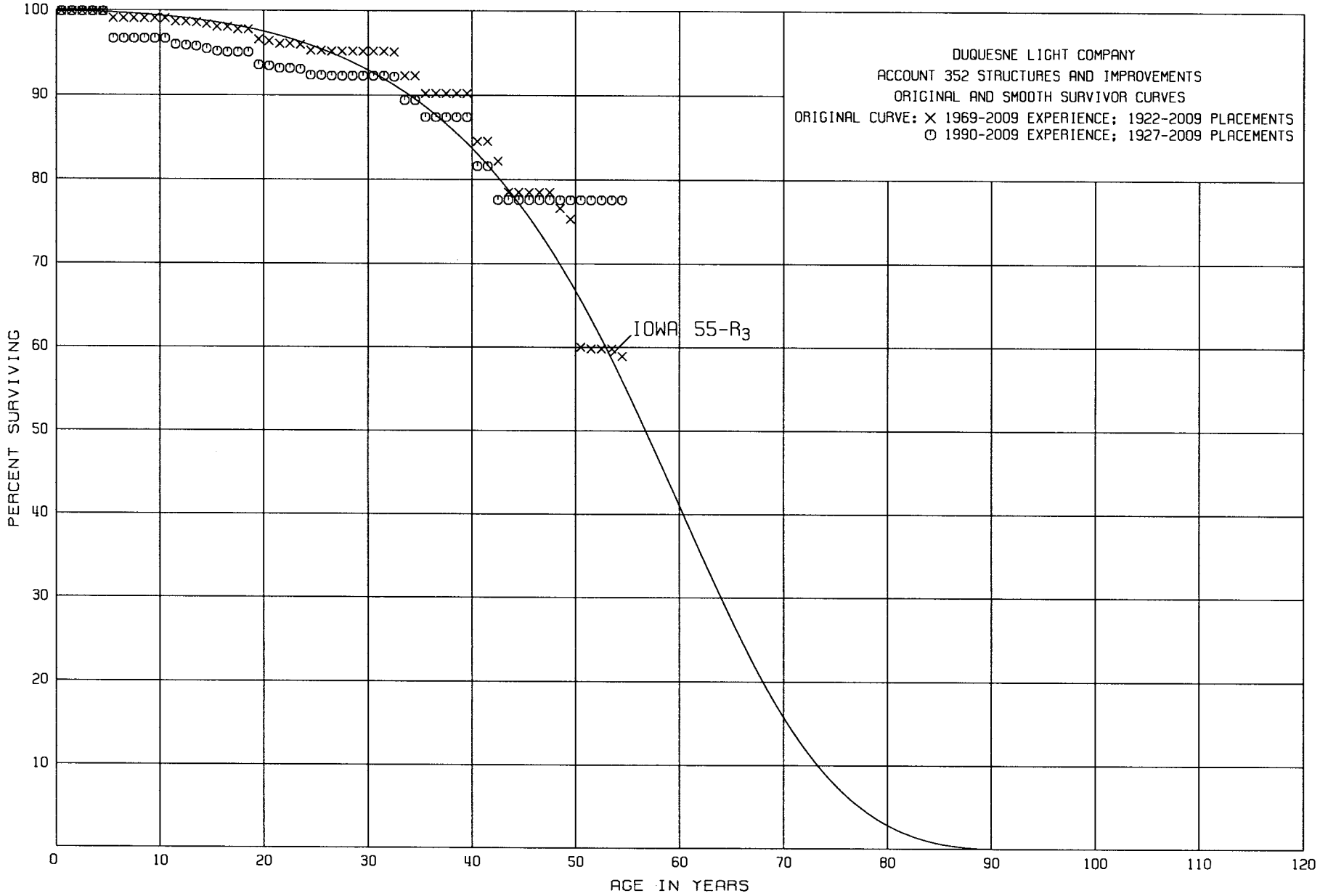
TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED MARCH 31, 2014

	Depreciable Group	Original Cost at March 31, 2013	Original Cost at March 31, 2014	Annual Accrual Rate, Percent	Calculated Annual Accrual	General Plant Amortization Accrual	Total Accrual
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)+(6)
Depreciable Plant							
	Transmission Plant						
352	Structures and Improvements	21,295,218.06	21,295,218.06	2.75	585,618		585,618
353	Station Equipment	333,408,131.21	353,186,125.73	3.39	11,637,773		11,637,773
354	Towers and Fixtures	67,050,431.08	78,112,449.84	1.59	1,154,045		1,154,045
355	Poles and Fixtures	31,032,569.97	36,722,645.59	2.45	830,001		830,001
356	Overhead Conductors and Devices	71,284,656.95	78,210,502.85	2.07	1,547,275		1,547,275
357	Underground Conduit	67,259,184.54	69,904,409.74	1.80	1,234,472		1,234,472
358	Underground Conductors and Devices	91,825,350.47	95,875,852.07	1.88	1,764,391		1,764,391
359	Roads and Trails	2,091,748.80	2,091,748.80	1.87	39,116		39,116
	Total Transmission Plant	685,247,291.08	735,398,952.68		18,792,692		18,792,692
	Distribution Plant						
361	Structures and Improvements	61,210,448.66	61,257,736.29	2.41	1,475,742		1,475,742
362	Station Equipment	412,232,029.33	419,771,596.41	2.59	10,774,447		10,774,447
364.11	Poles, Towers and Fixtures	372,296,264.73	393,554,179.35	2.14	8,194,600		8,194,600
365.01	Overhead Conductors and Devices	385,206,126.74	402,168,364.02	2.59	10,196,500		10,196,500
366	Underground Conduit	112,533,150.08	120,073,309.53	1.69	1,965,525		1,965,525
367	Underground Conductors and Devices	286,078,583.23	294,972,781.72	2.35	6,827,354		6,827,354
368	Line Transformers	312,652,260.70	334,546,598.23	3.22	10,419,902		10,419,902
369.2	Services	87,453,880.15	89,715,845.06	1.71	1,514,801		1,514,801
370	Meters	96,825,883.64	97,443,043.99	6.31	6,129,185		6,129,185
370.1	Meters - Communication Equipment	280,027.38	280,027.38	121.56	340,401		340,401
373	Street Lighting Equipment	39,865,521.89	39,897,265.05	2.63	1,048,881		1,048,881
	Total Distribution Plant	2,166,634,176.53	2,253,680,747.03		58,887,335		58,887,335
	General Plant						
390	Structures and Improvements	92,110,708.41	116,101,774.61	3.29	3,425,095		3,425,095
391	Office Furniture and Equipment						
	Office Furniture	2,589,006.50	2,589,006.50	5.00	129,450	385,455	514,905
	EDP Equipment	5,465,029.53	5,710,124.09	20.00	1,117,515	692,545	1,810,060
	Total Account 391	8,054,036.03	8,299,130.59		1,246,966	1,078,000	2,324,966
392	Transportation Equipment	61,031,843.40	68,722,051.46	**	1,360,553		1,360,553
393	Stores Equipment	2,550,638.13	2,435,720.40	3.33	83,023	53,455	136,478
394	Tools, Shop and Garage Equipment	15,310,625.04	14,959,536.54	4.00	605,403	309,091	914,494
395	Laboratory Equipment	4,253,209.92	3,486,189.95	5.00	193,485	201,636	395,121
396	Power Operated Equipment	2,854,326.15	2,854,326.15	**	104,337		104,337
397	Communication Equipment	58,573,388.46	62,672,505.88	6.67	4,043,551	1,592,727	5,636,278
398	Miscellaneous Equipment	389,416.36	364,002.62	5.00	18,835	15,782	34,617
	Total General Plant	245,128,191.90	279,895,238.20		11,081,248	3,250,691	14,331,939
Total Depreciable Plant		**3,097,009,659.51**	**3,268,974,937.91**		**88,761,275**	**3,250,691**	**92,011,966**

DUQUESNE LIGHT COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2009		2010		2011		2012		2013			
Account	Cost of Removal	Gross Salvage	Cost of Removal	Gross Salvage	Cost of Removal	Gross Salvage	Cost of Removal	Gross Salvage	Cost of Removal	Gross Salvage	Net Salvage	Salvage Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
352			56,931.00	25,222.30					3,695.68		(35,404.38)	(7,081)
353	171,685.87	142,211.57	1,129,738.15	172,376.88	2,237,422.63	22,751.14	2,033,425.41	182,157.80	675,837.63	84,366.68	(5,644,245.62)	(1,128,849)
354	575,015.52		706,539.71		521,787.63	47,739.53			1,000,647.00	72,663.30	(2,683,587.03)	(536,717)
355	586,020.60		36,605.71		408,423.80	25,006.41			20,918.70	7,983.45	(1,018,978.95)	(203,796)
356	812,008.88	440,205.81	89,309.48		3,854,947.96	580,986.19	313,423.49		243,941.47	251,448.30	(4,040,990.98)	(808,198)
357									8,152.24	242,994.34	234,842.10	46,968
358									40,761.20	1,214,971.42	1,174,210.22	234,842
	2,144,730.87	**582,417.38**	**2,019,124.05**	**197,599.18**	**7,022,582.02**	**676,483.27**	**2,346,848.90**	**182,157.80**	**1,993,953.92**	**1,874,427.49**	**(12,014,154.64)**	**(2,402,831.00)**
361	10,026.43	12,325.82	6,839.25	528.43	319,195.49		305,774.11	15,745.89	5,463.41	139.49	(618,559.06)	(123,712)
362	154,591.79	294,787.68	2,551,159.64	186,529.33	1,150,920.11	124,674.79	2,061,554.86	267,557.83	580,926.18	63,887.47	(5,561,715.48)	(1,112,343)
364.11	3,016,130.74	269,806.22	2,673,850.70	339,768.64	3,436,209.65	748,334.67	2,317,743.98	398,519.18	3,346,191.10	505,722.43	(12,527,975.03)	(2,505,595)
365.01	1,817,556.51	1,048,842.52	2,185,425.33	2,095,740.89	2,442,794.97	1,082,338.48	916,072.69	1,410,888.97	756,157.58	1,134,000.76	(1,346,195.46)	(269,239)
366	76,985.13		51,788.46				29,686.32		87,591.53		(246,051.44)	(49,210)
367	1,733,323.79	213,603.04	1,765,610.28	988,823.29	1,302,737.29	774,784.35	569,591.24	1,215,511.49	396,397.88	418,581.81	(2,156,356.50)	(431,271)
368	1,632,221.17	677,934.14	1,754,568.18	356,198.33	1,743,282.24	732,603.29	1,135,425.22	479,453.91	1,565,943.29	802,697.52	(4,782,552.91)	(956,511)
369.2	2,389,107.51		2,011,774.94	522.92	1,312,441.03		947,369.94	298.59	3,243,181.83	33,835.93	(9,869,217.81)	(1,973,844)
370	6,362.16		6,934.23		132,098.03				3,082.60		(148,477.02)	(29,695)
370.1	743.42		631.88		17.99						(1,393.29)	(279)
373	79,093.35		83,955.34		168,712.05		105,394.69		13,136.75		(450,292.18)	(90,058)
	10,916,142.00	**2,517,299.42**	**13,092,538.23**	**3,968,111.83**	**12,008,408.85**	**3,462,735.58**	**8,388,613.05**	**3,787,975.86**	**9,998,072.15**	**2,958,865.41**	**(37,708,786.18)**	**(7,541,757)**
390	34,696.62		225,651.84		398,190.54		1,792,147.48	(18,900.00)	20,383.40	(11,770.22)	(2,501,740.10)	(500,348)
392				(246,842.15)			(1,873.00)	105,895.00		(74,937.29)	(214,011.44)	(42,802)
397	10,259.34		26,615.89	7.71	123.20					218.07	(36,772.65)	(7,355)
	44,955.96	**0.00**	**252,267.73**	**(246,834.44)**	**398,313.74**	**0.00**	**1,790,274.48**	**86,995.00**	**20,383.40**	**(86,489.44)**	**(2,752,524.19)**	**(550,505)**
	13,105,828.83	**3,099,716.80**	**15,363,930.01**	**3,918,876.57**	**19,429,304.61**	**4,139,218.85**	**12,525,736.43**	**4,057,128.66**	**12,012,409.47**	**4,746,803.46**	**(52,475,465.01)**	**(10,495,093)**


DUQUESNE LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1969-2009 EXPERIENCE; 1922-2009 PLACEMENTS
O 1990-2009 EXPERIENCE; 1927-2009 PLACEMENTS
IOWA 55-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2009 EXPERIENCE BAND 1969-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,563,340		0.0000	1.0000	100.00
0.5	7,021,391		0.0000	1.0000	100.00
1.5	7,028,232		0.0000	1.0000	100.00
2.5	6,966,868		0.0000	1.0000	100.00
3.5	6,868,257		0.0000	1.0000	100.00
4.5	6,640,286	57,620	0.0087	0.9913	100.00
5.5	6,582,666		0.0000	1.0000	99.13
6.5	6,477,999	1,047	0.0002	0.9998	99.13
7.5	6,518,554		0.0000	1.0000	99.11
8.5	6,559,541		0.0000	1.0000	99.11
9.5	6,542,401		0.0000	1.0000	99.11
10.5	6,443,184	26,578	0.0041	0.9959	99.11
11.5	6,260,424	2,524	0.0004	0.9996	98.70
12.5	6,162,096	6,338	0.0010	0.9990	98.66
13.5	6,051,906	10,782	0.0018	0.9982	98.56
14.5	5,965,241	15,312	0.0026	0.9974	98.38
15.5	5,801,719	3,053	0.0005	0.9995	98.12
16.5	5,779,789	14,104	0.0024	0.9976	98.07
17.5	5,033,257		0.0000	1.0000	97.83
18.5	4,981,351	61,800	0.0124	0.9876	97.83
19.5	4,909,080	10,909	0.0022	0.9978	96.62
20.5	4,948,836	13,842	0.0028	0.9972	96.41
21.5	4,978,514		0.0000	1.0000	96.14
22.5	4,967,230	8,665	0.0017	0.9983	96.14
23.5	4,927,777	33,422	0.0068	0.9932	95.98
24.5	4,920,903	3,253	0.0007	0.9993	95.33
25.5	4,899,356	1,991	0.0004	0.9996	95.26
26.5	4,897,723		0.0000	1.0000	95.22
27.5	4,898,565		0.0000	1.0000	95.22
28.5	4,615,360		0.0000	1.0000	95.22
29.5	3,679,533		0.0000	1.0000	95.22
30.5	2,869,800		0.0000	1.0000	95.22
31.5	2,880,308	3,783	0.0013	0.9987	95.22
32.5	2,873,383	84,909	0.0296	0.9704	95.10
33.5	2,109,592		0.0000	1.0000	92.29
34.5	1,314,877	29,223	0.0222	0.9778	92.29
35.5	1,285,654	70	0.0001	0.9999	90.24
36.5	1,268,945		0.0000	1.0000	90.23
37.5	1,241,627		0.0000	1.0000	90.23
38.5	1,241,627		0.0000	1.0000	90.23

DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2009 EXPERIENCE BAND 1969-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	273,109	17,446	0.0639	0.9361	90.23
40.5	75,935		0.0000	1.0000	84.46
41.5	86,817	2,324	0.0268	0.9732	84.46
42.5	95,528	4,341	0.0454	0.9546	82.20
43.5	91,200		0.0000	1.0000	78.47
44.5	91,200		0.0000	1.0000	78.47
45.5	92,358		0.0000	1.0000	78.47
46.5	93,306		0.0000	1.0000	78.47
47.5	93,722	2,195	0.0234	0.9766	78.47
48.5	91,527	1,601	0.0175	0.9825	76.63
49.5	89,926	18,241	0.2028	0.7972	75.29
50.5	71,685	313	0.0044	0.9956	60.02
51.5	62,707		0.0000	1.0000	59.76
52.5	62,452		0.0000	1.0000	59.76
53.5	62,452	948	0.0152	0.9848	59.76
54.5	38,618		0.0000	1.0000	58.85
55.5	44,821	141	0.0031	0.9969	58.85
56.5	36,467		0.0000	1.0000	58.67
57.5	36,467		0.0000	1.0000	58.67
58.5	36,541		0.0000	1.0000	58.67
59.5	30,926		0.0000	1.0000	58.67
60.5	30,931		0.0000	1.0000	58.67
61.5	30,931		0.0000	1.0000	58.67
62.5	30,931		0.0000	1.0000	58.67
63.5	30,931		0.0000	1.0000	58.67
64.5	19,307		0.0000	1.0000	58.67
65.5	19,307		0.0000	1.0000	58.67
66.5	19,307		0.0000	1.0000	58.67
67.5	17,838		0.0000	1.0000	58.67
68.5	17,838	99	0.0055	0.9945	58.67
69.5	17,739		0.0000	1.0000	58.35
70.5	17,739		0.0000	1.0000	58.35
71.5	17,739		0.0000	1.0000	58.35
72.5	17,952		0.0000	1.0000	58.35
73.5	18,684		0.0000	1.0000	58.35
74.5	18,684		0.0000	1.0000	58.35
75.5	25,121		0.0000	1.0000	58.35
76.5	25,121		0.0000	1.0000	58.35
77.5	25,121		0.0000	1.0000	58.35
78.5	25,121		0.0000	1.0000	58.35

DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2009 EXPERIENCE BAND 1969-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,684		0.0000	1.0000	58.35
80.5	18,684	4,205	0.2251	0.7749	58.35
81.5	14,479	12,239	0.8453	0.1547	45.22
82.5					7.00

DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,624,571		0.0000	1.0000	100.00
0.5	2,077,951		0.0000	1.0000	100.00
1.5	2,077,951		0.0000	1.0000	100.00
2.5	2,026,370		0.0000	1.0000	100.00
3.5	1,967,586		0.0000	1.0000	100.00
4.5	1,740,263	57,620	0.0331	0.9669	100.00
5.5	1,778,968		0.0000	1.0000	96.69
6.5	1,677,176		0.0000	1.0000	96.69
7.5	1,718,777		0.0000	1.0000	96.69
8.5	2,050,776		0.0000	1.0000	96.69
9.5	2,961,547		0.0000	1.0000	96.69
10.5	3,668,093	25,937	0.0071	0.9929	96.69
11.5	3,485,731	2,300	0.0007	0.9993	96.00
12.5	3,393,389	6,338	0.0019	0.9981	95.93
13.5	4,057,507	10,412	0.0026	0.9974	95.75
14.5	4,728,078	15,312	0.0032	0.9968	95.50
15.5	4,556,062	2,356	0.0005	0.9995	95.19
16.5	4,550,627		0.0000	1.0000	95.14
17.5	3,818,198		0.0000	1.0000	95.14
18.5	3,766,292	61,800	0.0164	0.9836	95.14
19.5	4,649,455	4,000	0.0009	0.9991	93.58
20.5	4,896,567	13,842	0.0028	0.9972	93.50
21.5	4,930,917		0.0000	1.0000	93.24
22.5	4,926,474	8,665	0.0018	0.9982	93.24
23.5	4,875,985	33,422	0.0069	0.9931	93.07
24.5	4,869,110	3,253	0.0007	0.9993	92.43
25.5	4,847,563	1,991	0.0004	0.9996	92.37
26.5	4,844,536		0.0000	1.0000	92.33
27.5	4,845,378		0.0000	1.0000	92.33
28.5	4,562,009		0.0000	1.0000	92.33
29.5	3,626,182		0.0000	1.0000	92.33
30.5	2,816,450		0.0000	1.0000	92.33
31.5	2,837,946	3,783	0.0013	0.9987	92.33
32.5	2,831,263	84,909	0.0300	0.9700	92.21
33.5	2,067,472		0.0000	1.0000	89.44
34.5	1,294,485	29,223	0.0226	0.9774	89.44
35.5	1,265,262		0.0000	1.0000	87.42
36.5	1,256,420		0.0000	1.0000	87.42
37.5	1,229,102		0.0000	1.0000	87.42
38.5	1,229,102		0.0000	1.0000	87.42

DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	260,584	17,446	0.0669	0.9331	87.42
40.5	52,882		0.0000	1.0000	81.57
41.5	47,962	2,324	0.0485	0.9515	81.57
42.5	38,432		0.0000	1.0000	77.61
43.5	38,445		0.0000	1.0000	77.61
44.5	49,482		0.0000	1.0000	77.61
45.5	50,639		0.0000	1.0000	77.61
46.5	50,639		0.0000	1.0000	77.61
47.5	52,449		0.0000	1.0000	77.61
48.5	52,449		0.0000	1.0000	77.61
49.5	52,543		0.0000	1.0000	77.61
50.5	52,543		0.0000	1.0000	77.61
51.5	43,878		0.0000	1.0000	77.61
52.5	43,623		0.0000	1.0000	77.61
53.5	43,623		0.0000	1.0000	77.61
54.5	20,737		0.0000	1.0000	77.61
55.5	26,941		0.0000	1.0000	77.61
56.5	18,728		0.0000	1.0000	77.61
57.5	18,728		0.0000	1.0000	77.61
58.5	18,802		0.0000	1.0000	77.61
59.5	13,187		0.0000	1.0000	77.61
60.5	13,192		0.0000	1.0000	77.61
61.5	17,185		0.0000	1.0000	77.61
62.5	30,931		0.0000	1.0000	77.61
63.5	30,931		0.0000	1.0000	77.61
64.5	19,307		0.0000	1.0000	77.61
65.5	19,307		0.0000	1.0000	77.61
66.5	19,307		0.0000	1.0000	77.61
67.5	17,838		0.0000	1.0000	77.61
68.5	17,838	99	0.0055	0.9945	77.61
69.5	17,739		0.0000	1.0000	77.18
70.5	17,739		0.0000	1.0000	77.18
71.5	17,739		0.0000	1.0000	77.18
72.5	17,952		0.0000	1.0000	77.18
73.5	18,684		0.0000	1.0000	77.18
74.5	18,684		0.0000	1.0000	77.18
75.5	25,121		0.0000	1.0000	77.18
76.5	25,121		0.0000	1.0000	77.18
77.5	25,121		0.0000	1.0000	77.18
78.5	25,121		0.0000	1.0000	77.18

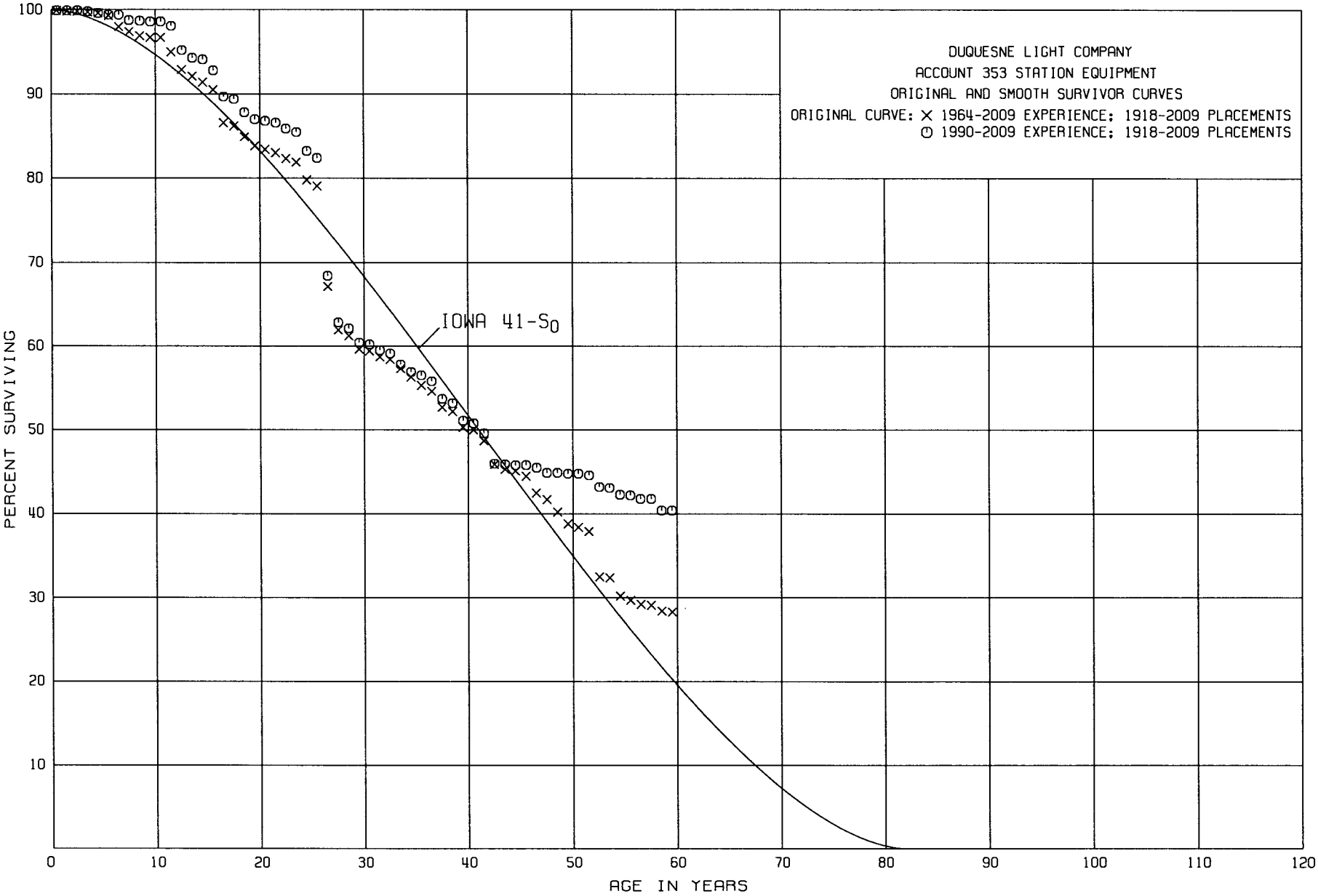
DUQUESNE LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,684		0.0000	1.0000	77.18
80.5	18,684	4,205	0.2251	0.7749	77.18
81.5	14,479	12,239	0.8453	0.1547	59.81
82.5					9.25


DUQUESNE LIGHT COMPANY
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1918-2009 PLACEMENTS
O 1990-2009 EXPERIENCE; 1918-2009 PLACEMENTS
IOWA 41-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	204,579,288	211,293	0.0010	0.9990	100.00
0.5	170,548,684	131,028	0.0008	0.9992	99.90
1.5	166,382,712	64,454	0.0004	0.9996	99.82
2.5	143,647,919	160,003	0.0011	0.9989	99.78
3.5	116,322,286	142,877	0.0012	0.9988	99.67
4.5	110,076,023	275,792	0.0025	0.9975	99.55
5.5	111,131,899	1,492,078	0.0134	0.9866	99.30
6.5	108,157,916	672,973	0.0062	0.9938	97.97
7.5	108,560,144	507,033	0.0047	0.9953	97.36
8.5	106,410,263	203,296	0.0019	0.9981	96.90
9.5	105,370,530	44,674	0.0004	0.9996	96.72
10.5	104,267,864	1,862,855	0.0179	0.9821	96.68
11.5	102,046,860	2,185,864	0.0214	0.9786	94.95
12.5	92,526,917	834,698	0.0090	0.9910	92.92
13.5	87,544,707	628,176	0.0072	0.9928	92.08
14.5	86,466,507	894,913	0.0103	0.9897	91.42
15.5	85,350,056	3,662,303	0.0429	0.9571	90.48
16.5	79,380,951	380,419	0.0048	0.9952	86.60
17.5	71,816,527	1,093,894	0.0152	0.9848	86.18
18.5	69,620,458	900,188	0.0129	0.9871	84.87
19.5	68,886,806	287,314	0.0042	0.9958	83.78
20.5	65,388,261	349,597	0.0053	0.9947	83.43
21.5	65,216,820	572,170	0.0088	0.9912	82.99
22.5	60,430,993	274,426	0.0045	0.9955	82.26
23.5	64,980,924	1,636,173	0.0252	0.9748	81.89
24.5	62,810,191	560,864	0.0089	0.9911	79.83
25.5	59,722,047	9,103,841	0.1524	0.8476	79.12
26.5	60,731,462	4,687,333	0.0772	0.9228	67.06
27.5	51,797,431	606,953	0.0117	0.9883	61.88
28.5	48,760,477	1,251,107	0.0257	0.9743	61.16
29.5	44,628,474	138,376	0.0031	0.9969	59.59
30.5	39,031,557	448,523	0.0115	0.9885	59.41
31.5	37,840,153	196,108	0.0052	0.9948	58.73
32.5	36,404,060	724,861	0.0199	0.9801	58.42
33.5	34,247,576	576,407	0.0168	0.9832	57.26
34.5	27,594,393	469,283	0.0170	0.9830	56.30
35.5	26,474,943	339,900	0.0128	0.9872	55.34
36.5	26,708,017	968,365	0.0363	0.9637	54.63
37.5	20,585,383	186,428	0.0091	0.9909	52.65
38.5	21,965,187	793,710	0.0361	0.9639	52.17

DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,239,999	90,009	0.0068	0.9932	50.29
40.5	10,155,396	260,846	0.0257	0.9743	49.95
41.5	9,921,429	574,828	0.0579	0.9421	48.67
42.5	6,243,509	69,134	0.0111	0.9889	45.85
43.5	6,016,813	37,746	0.0063	0.9937	45.34
44.5	6,481,711	84,574	0.0130	0.9870	45.05
45.5	6,412,725	290,608	0.0453	0.9547	44.46
46.5	6,106,667	104,499	0.0171	0.9829	42.45
47.5	6,004,154	226,134	0.0377	0.9623	41.72
48.5	5,700,072	196,423	0.0345	0.9655	40.15
49.5	5,358,652	46,784	0.0087	0.9913	38.76
50.5	5,412,421	73,146	0.0135	0.9865	38.42
51.5	5,269,578	751,907	0.1427	0.8573	37.90
52.5	4,203,087	16,831	0.0040	0.9960	32.49
53.5	3,007,146	201,495	0.0670	0.9330	32.36
54.5	1,995,809	31,173	0.0156	0.9844	30.19
55.5	1,935,801	34,959	0.0181	0.9819	29.72
56.5	1,522,922	1,817	0.0012	0.9988	29.18
57.5	1,504,789	40,319	0.0268	0.9732	29.14
58.5	1,192,474	688	0.0006	0.9994	28.36
59.5	914,105	86,411	0.0945	0.9055	28.34
60.5	833,952	672	0.0008	0.9992	25.66
61.5	760,819	124	0.0002	0.9998	25.64
62.5	762,759	23,859	0.0313	0.9687	25.63
63.5	738,583	861	0.0012	0.9988	24.83
64.5	355,064	223	0.0006	0.9994	24.80
65.5	340,585		0.0000	1.0000	24.79
66.5	259,798		0.0000	1.0000	24.79
67.5	433,296	510	0.0012	0.9988	24.79
68.5	432,749	995	0.0023	0.9977	24.76
69.5	431,836	1,330	0.0031	0.9969	24.70
70.5	430,201	430	0.0010	0.9990	24.62
71.5	245,531		0.0000	1.0000	24.60
72.5	245,704		0.0000	1.0000	24.60
73.5	257,641		0.0000	1.0000	24.60
74.5	255,647	134	0.0005	0.9995	24.60
75.5	287,609		0.0000	1.0000	24.59
76.5	316,784	27	0.0001	0.9999	24.59
77.5	348,553		0.0000	1.0000	24.59
78.5	373,705	4,040	0.0108	0.9892	24.59

DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	366,152	5,265	0.0144	0.9856	24.32
80.5	339,753	18,342	0.0540	0.9460	23.97
81.5	287,510	7,778	0.0271	0.9729	22.68
82.5	24,539		0.0000	1.0000	22.07
83.5	39,737		0.0000	1.0000	22.07
84.5	52,809		0.0000	1.0000	22.07
85.5	143,705		0.0000	1.0000	22.07
86.5	143,705		0.0000	1.0000	22.07
87.5	105,124		0.0000	1.0000	22.07
88.5	91,789		0.0000	1.0000	22.07
89.5	422		0.0000	1.0000	22.07
90.5	422		0.0000	1.0000	22.07
91.5					22.07

DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	132,436,001	896	0.0000	1.0000	100.00
0.5	102,055,155	18,835	0.0002	0.9998	100.00
1.5	98,945,439	39,486	0.0004	0.9996	99.98
2.5	81,139,255	145,009	0.0018	0.9982	99.94
3.5	54,778,538	83,160	0.0015	0.9985	99.76
4.5	51,165,893	97,350	0.0019	0.9981	99.61
5.5	56,607,810	3,759	0.0001	0.9999	99.42
6.5	56,039,389	346,105	0.0062	0.9938	99.41
7.5	55,536,963	44,377	0.0008	0.9992	98.79
8.5	56,304,585	79,512	0.0014	0.9986	98.71
9.5	57,711,919	6,205	0.0001	0.9999	98.57
10.5	57,186,671	274,130	0.0048	0.9952	98.56
11.5	56,662,147	1,701,869	0.0300	0.9700	98.09
12.5	48,291,920	430,562	0.0089	0.9911	95.15
13.5	51,007,298	114,834	0.0023	0.9977	94.30
14.5	56,874,326	748,403	0.0132	0.9868	94.08
15.5	57,905,139	1,974,442	0.0341	0.9659	92.84
16.5	54,327,105	156,463	0.0029	0.9971	89.67
17.5	51,054,413	908,431	0.0178	0.9822	89.41
18.5	49,258,251	473,727	0.0096	0.9904	87.82
19.5	58,592,296	134,689	0.0023	0.9977	86.98
20.5	57,570,858	116,662	0.0020	0.9980	86.78
21.5	57,410,537	478,175	0.0083	0.9917	86.61
22.5	54,154,937	243,963	0.0045	0.9955	85.89
23.5	58,784,639	1,576,077	0.0268	0.9732	85.50
24.5	56,657,735	545,678	0.0096	0.9904	83.21
25.5	53,606,663	9,101,496	0.1698	0.8302	82.41
26.5	54,674,979	4,460,015	0.0816	0.9184	68.42
27.5	45,949,394	530,279	0.0115	0.9885	62.84
28.5	42,968,376	1,220,244	0.0284	0.9716	62.12
29.5	39,260,634	92,487	0.0024	0.9976	60.36
30.5	33,783,035	428,223	0.0127	0.9873	60.22
31.5	33,307,349	184,735	0.0055	0.9945	59.46
32.5	32,169,807	713,763	0.0222	0.9778	59.13
33.5	31,346,591	525,777	0.0168	0.9832	57.82
34.5	25,290,722	150,675	0.0060	0.9940	56.85
35.5	24,383,274	311,375	0.0128	0.9872	56.51
36.5	23,980,258	888,332	0.0370	0.9630	55.79
37.5	17,844,472	164,572	0.0092	0.9908	53.73
38.5	19,498,385	778,852	0.0399	0.9601	53.24

DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,931,946	65,605	0.0060	0.9940	51.12
40.5	7,898,009	183,634	0.0233	0.9767	50.81
41.5	7,487,566	541,666	0.0723	0.9277	49.63
42.5	3,781,748	11,613	0.0031	0.9969	46.04
43.5	3,461,182	6,239	0.0018	0.9982	45.90
44.5	4,341,195	449	0.0001	0.9999	45.82
45.5	4,369,602	29,079	0.0067	0.9933	45.82
46.5	4,401,375	59,492	0.0135	0.9865	45.51
47.5	4,353,913	3,113	0.0007	0.9993	44.90
48.5	4,273,800	10,653	0.0025	0.9975	44.87
49.5	4,119,089	765	0.0002	0.9998	44.76
50.5	4,225,232	13,499	0.0032	0.9968	44.75
51.5	4,142,035	127,714	0.0308	0.9692	44.61
52.5	3,699,737	16,485	0.0045	0.9955	43.24
53.5	2,505,335	44,673	0.0178	0.9822	43.05
54.5	1,650,820	4,615	0.0028	0.9972	42.28
55.5	1,617,937	13,505	0.0083	0.9917	42.16
56.5	1,226,555	421	0.0003	0.9997	41.81
57.5	1,209,818	40,319	0.0333	0.9667	41.80
58.5	897,503	688	0.0008	0.9992	40.41
59.5	619,134	30,491	0.0492	0.9508	40.38
60.5	594,901	672	0.0011	0.9989	38.39
61.5	527,585	124	0.0002	0.9998	38.35
62.5	756,695	23,859	0.0315	0.9685	38.34
63.5	738,511	861	0.0012	0.9988	37.13
64.5	354,992	223	0.0006	0.9994	37.09
65.5	340,585		0.0000	1.0000	37.07
66.5	259,798		0.0000	1.0000	37.07
67.5	433,296	510	0.0012	0.9988	37.07
68.5	432,749	995	0.0023	0.9977	37.03
69.5	431,836	1,330	0.0031	0.9969	36.94
70.5	430,201	430	0.0010	0.9990	36.83
71.5	245,531		0.0000	1.0000	36.79
72.5	245,704		0.0000	1.0000	36.79
73.5	257,641		0.0000	1.0000	36.79
74.5	255,647	134	0.0005	0.9995	36.79
75.5	287,609		0.0000	1.0000	36.77
76.5	316,784	27	0.0001	0.9999	36.77
77.5	348,553		0.0000	1.0000	36.77
78.5	373,705	4,040	0.0108	0.9892	36.77

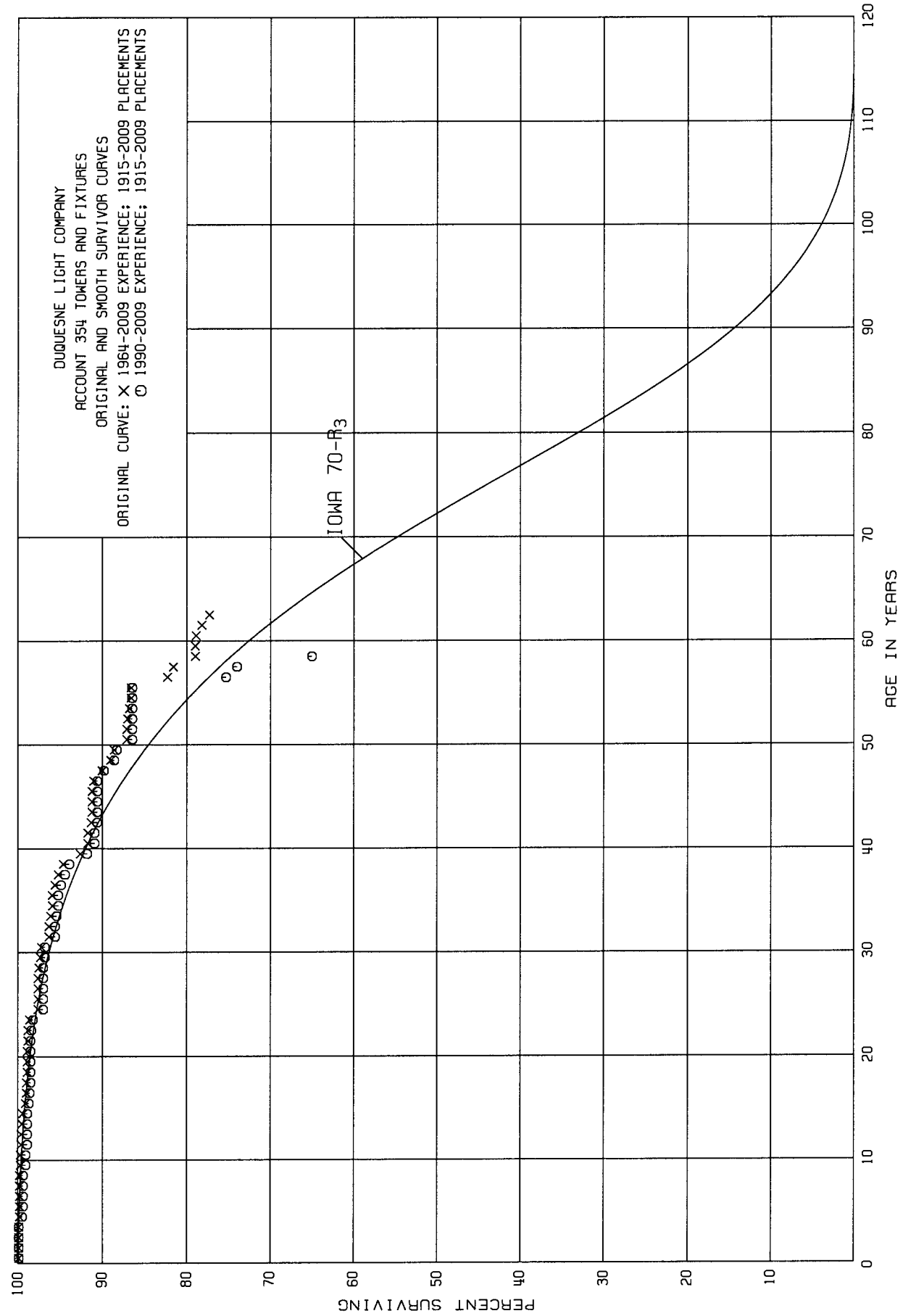
DUQUESNE LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	366,152	5,265	0.0144	0.9856	36.37
80.5	339,753	18,342	0.0540	0.9460	35.85
81.5	287,510	7,778	0.0271	0.9729	33.91
82.5	24,539		0.0000	1.0000	32.99
83.5	39,737		0.0000	1.0000	32.99
84.5	52,809		0.0000	1.0000	32.99
85.5	143,705		0.0000	1.0000	32.99
86.5	143,705		0.0000	1.0000	32.99
87.5	105,124		0.0000	1.0000	32.99
88.5	91,789		0.0000	1.0000	32.99
89.5	422		0.0000	1.0000	32.99
90.5	422		0.0000	1.0000	32.99
91.5					32.99


DUQUESNE LIGHT COMPANY
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1915-2009 PLACEMENTS
O 1990-2009 EXPERIENCE; 1915-2009 PLACEMENTS
IOWA 70-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	59,286,749	4,033	0.0001	0.9999	100.00
0.5	57,290,511		0.0000	1.0000	99.99
1.5	53,997,415		0.0000	1.0000	99.99
2.5	54,037,731	41,163	0.0008	0.9992	99.99
3.5	54,087,856	56,441	0.0010	0.9990	99.91
4.5	50,791,416	19,186	0.0004	0.9996	99.81
5.5	50,772,230		0.0000	1.0000	99.77
6.5	51,003,431		0.0000	1.0000	99.77
7.5	54,442,188		0.0000	1.0000	99.77
8.5	54,499,633	27,896	0.0005	0.9995	99.77
9.5	55,062,154	21,818	0.0004	0.9996	99.72
10.5	55,035,836	43,648	0.0008	0.9992	99.68
11.5	54,752,332	14,356	0.0003	0.9997	99.60
12.5	54,981,268	57,108	0.0010	0.9990	99.57
13.5	54,979,948	54,146	0.0010	0.9990	99.47
14.5	54,504,026	126,296	0.0023	0.9977	99.37
15.5	54,409,432	57,490	0.0011	0.9989	99.14
16.5	54,352,105	28,293	0.0005	0.9995	99.03
17.5	53,432,650	30,303	0.0006	0.9994	98.98
18.5	53,021,995	15,408	0.0003	0.9997	98.92
19.5	53,302,381	16,293	0.0003	0.9997	98.89
20.5	53,463,245	10,145	0.0002	0.9998	98.86
21.5	54,266,593	45,099	0.0008	0.9992	98.84
22.5	54,225,851	74,596	0.0014	0.9986	98.76
23.5	53,413,708	536,769	0.0100	0.9900	98.62
24.5	52,877,469	902	0.0000	1.0000	97.63
25.5	52,878,124	41,515	0.0008	0.9992	97.63
26.5	53,006,790	656	0.0000	1.0000	97.55
27.5	53,110,613	4,850	0.0001	0.9999	97.55
28.5	47,692,888	117,307	0.0025	0.9975	97.54
29.5	44,658,450	37,197	0.0008	0.9992	97.30
30.5	32,378,906	317,669	0.0098	0.9902	97.22
31.5	32,194,171	1,821	0.0001	0.9999	96.27
32.5	32,234,142	57,589	0.0018	0.9982	96.26
33.5	32,282,500	52,285	0.0016	0.9984	96.09
34.5	32,180,287	10,860	0.0003	0.9997	95.94
35.5	28,920,598	82,802	0.0029	0.9971	95.91
36.5	27,513,566	137,774	0.0050	0.9950	95.63
37.5	18,016,535	99,328	0.0055	0.9945	95.15
38.5	17,157,368	369,633	0.0215	0.9785	94.63

DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,220,830	149,173	0.0098	0.9902	92.60
40.5	12,503,774		0.0000	1.0000	91.69
41.5	12,209,521	55,618	0.0046	0.9954	91.69
42.5	11,767,345	3,908	0.0003	0.9997	91.27
43.5	11,472,059	2,820	0.0002	0.9998	91.24
44.5	9,550,429	7,879	0.0008	0.9992	91.22
45.5	8,938,039	16,897	0.0019	0.9981	91.15
46.5	8,912,968	92,149	0.0103	0.9897	90.98
47.5	9,231,586	106,025	0.0115	0.9885	90.04
48.5	9,195,722	43,859	0.0048	0.9952	89.00
49.5	9,057,046	147,216	0.0163	0.9837	88.57
50.5	8,568,360	5,343	0.0006	0.9994	87.13
51.5	8,563,967	9,054	0.0011	0.9989	87.08
52.5	7,882,390	16,525	0.0021	0.9979	86.98
53.5	4,471,321	9,334	0.0021	0.9979	86.80
54.5	4,461,986	2,847	0.0006	0.9994	86.62
55.5	2,902,563	142,671	0.0492	0.9508	86.57
56.5	2,518,333	21,448	0.0085	0.9915	82.31
57.5	2,440,679	78,222	0.0320	0.9680	81.61
58.5	2,114,677		0.0000	1.0000	79.00
59.5	2,058,836	2,086	0.0010	0.9990	79.00
60.5	2,037,980	19,570	0.0096	0.9904	78.92
61.5	2,015,150	21,910	0.0109	0.9891	78.16
62.5	1,993,239		0.0000	1.0000	77.31
63.5	1,993,239	3,075	0.0015	0.9985	77.31
64.5	1,971,309		0.0000	1.0000	77.19
65.5	1,961,455	8,391	0.0043	0.9957	77.19
66.5	1,952,869		0.0000	1.0000	76.86
67.5	1,776,103		0.0000	1.0000	76.86
68.5	1,765,912		0.0000	1.0000	76.86
69.5	1,766,060		0.0000	1.0000	76.86
70.5	1,771,165		0.0000	1.0000	76.86
71.5	1,771,165	5,931	0.0033	0.9967	76.86
72.5	1,765,504		0.0000	1.0000	76.61
73.5	1,757,118		0.0000	1.0000	76.61
74.5	1,763,236		0.0000	1.0000	76.61
75.5	1,764,548		0.0000	1.0000	76.61
76.5	1,765,214		0.0000	1.0000	76.61
77.5	1,765,214		0.0000	1.0000	76.61
78.5	1,762,770		0.0000	1.0000	76.61

DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,668,426		0.0000	1.0000	76.61
80.5	1,707,585	5,345	0.0031	0.9969	76.61
81.5	1,703,973	136,999	0.0804	0.9196	76.37
82.5	1,449,897		0.0000	1.0000	70.23
83.5	1,332,580		0.0000	1.0000	70.23
84.5	1,299,456		0.0000	1.0000	70.23
85.5	1,265,887		0.0000	1.0000	70.23
86.5	1,265,887		0.0000	1.0000	70.23
87.5	1,265,887		0.0000	1.0000	70.23
88.5	1,265,887		0.0000	1.0000	70.23
89.5	723,500		0.0000	1.0000	70.23
90.5	692,386		0.0000	1.0000	70.23
91.5	648,098		0.0000	1.0000	70.23
92.5	616,521		0.0000	1.0000	70.23
93.5	99,536		0.0000	1.0000	70.23
94.5					70.23

DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,540,537	4,033	0.0003	0.9997	100.00
0.5	11,416,126		0.0000	1.0000	99.97
1.5	7,999,944		0.0000	1.0000	99.97
2.5	8,009,572		0.0000	1.0000	99.97
3.5	8,666,918	38,590	0.0045	0.9955	99.97
4.5	5,063,081	7,275	0.0014	0.9986	99.52
5.5	5,058,863		0.0000	1.0000	99.38
6.5	4,556,517		0.0000	1.0000	99.38
7.5	4,550,490		0.0000	1.0000	99.38
8.5	10,202,834	27,896	0.0027	0.9973	99.38
9.5	12,444,137		0.0000	1.0000	99.11
10.5	23,770,148	43,648	0.0018	0.9982	99.11
11.5	23,399,890	14,356	0.0006	0.9994	98.93
12.5	23,289,876		0.0000	1.0000	98.87
13.5	23,300,356		0.0000	1.0000	98.87
14.5	22,950,405	40,787	0.0018	0.9982	98.87
15.5	26,087,939	18,642	0.0007	0.9993	98.69
16.5	27,614,165	26,752	0.0010	0.9990	98.62
17.5	35,707,165	17,480	0.0005	0.9995	98.52
18.5	36,024,476		0.0000	1.0000	98.47
19.5	38,406,561	1,711	0.0000	1.0000	98.47
20.5	41,618,003		0.0000	1.0000	98.47
21.5	42,798,007	45,099	0.0011	0.9989	98.47
22.5	43,109,769	73,284	0.0017	0.9983	98.36
23.5	43,133,960	533,126	0.0124	0.9876	98.19
24.5	44,666,839		0.0000	1.0000	96.97
25.5	45,318,388		0.0000	1.0000	96.97
26.5	45,616,743		0.0000	1.0000	96.97
27.5	45,822,138		0.0000	1.0000	96.97
28.5	40,449,579	73,160	0.0018	0.9982	96.97
29.5	37,563,348		0.0000	1.0000	96.80
30.5	25,644,684	317,669	0.0124	0.9876	96.80
31.5	25,459,949		0.0000	1.0000	95.60
32.5	26,186,941	55,293	0.0021	0.9979	95.60
33.5	29,466,855	52,285	0.0018	0.9982	95.40
34.5	29,364,642	10,204	0.0003	0.9997	95.23
35.5	27,717,088	82,802	0.0030	0.9970	95.20
36.5	26,407,040	137,774	0.0052	0.9948	94.91
37.5	16,871,049	93,555	0.0055	0.9945	94.42
38.5	16,273,824	369,250	0.0227	0.9773	93.90

DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,354,962	143,846	0.0100	0.9900	91.77
40.5	11,661,052		0.0000	1.0000	90.85
41.5	11,368,421	34,187	0.0030	0.9970	90.85
42.5	10,947,677		0.0000	1.0000	90.58
43.5	10,109,848		0.0000	1.0000	90.58
44.5	8,156,139		0.0000	1.0000	90.58
45.5	7,480,847		0.0000	1.0000	90.58
46.5	7,432,241	65,820	0.0089	0.9911	90.58
47.5	7,428,262	99,794	0.0134	0.9866	89.77
48.5	7,300,236	22,772	0.0031	0.9969	88.57
49.5	7,182,647	145,542	0.0203	0.9797	88.30
50.5	6,695,636		0.0000	1.0000	86.51
51.5	6,696,586		0.0000	1.0000	86.51
52.5	6,024,063		0.0000	1.0000	86.51
53.5	2,649,701		0.0000	1.0000	86.51
54.5	2,649,701		0.0000	1.0000	86.51
55.5	1,094,913	142,512	0.1302	0.8698	86.51
56.5	712,343	11,620	0.0163	0.9837	75.25
57.5	644,517	78,222	0.1214	0.8786	74.02
58.5	320,811		0.0000	1.0000	65.03
59.5	354,208		0.0000	1.0000	65.03
60.5	335,438		0.0000	1.0000	65.03
61.5	337,253		0.0000	1.0000	65.03
62.5	581,331		0.0000	1.0000	65.03
63.5	694,246		0.0000	1.0000	65.03
64.5	733,366		0.0000	1.0000	65.03
65.5	761,493		0.0000	1.0000	65.03
66.5	761,299		0.0000	1.0000	65.03
67.5	584,532		0.0000	1.0000	65.03
68.5	574,341		0.0000	1.0000	65.03
69.5	1,077,718		0.0000	1.0000	65.03
70.5	1,112,204		0.0000	1.0000	65.03
71.5	1,153,461		0.0000	1.0000	65.03
72.5	1,183,592		0.0000	1.0000	65.03
73.5	1,664,241		0.0000	1.0000	65.03
74.5	1,763,236		0.0000	1.0000	65.03
75.5	1,764,548		0.0000	1.0000	65.03
76.5	1,765,214		0.0000	1.0000	65.03
77.5	1,765,214		0.0000	1.0000	65.03
78.5	1,762,770		0.0000	1.0000	65.03

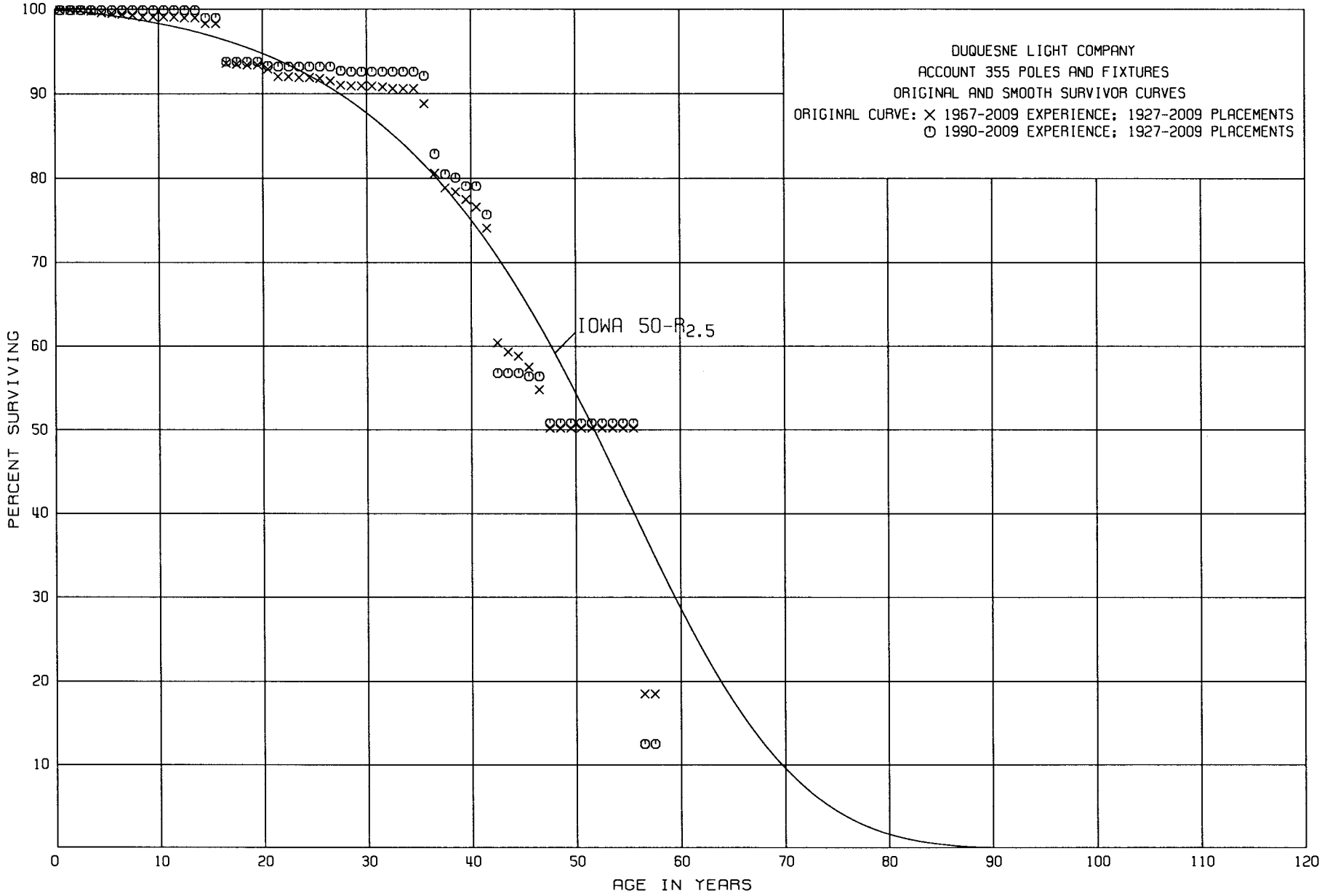
DUQUESNE LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,668,426		0.0000	1.0000	65.03
80.5	1,707,585	5,345	0.0031	0.9969	65.03
81.5	1,703,973	136,999	0.0804	0.9196	64.83
82.5	1,449,897		0.0000	1.0000	59.62
83.5	1,332,580		0.0000	1.0000	59.62
84.5	1,299,456		0.0000	1.0000	59.62
85.5	1,265,887		0.0000	1.0000	59.62
86.5	1,265,887		0.0000	1.0000	59.62
87.5	1,265,887		0.0000	1.0000	59.62
88.5	1,265,887		0.0000	1.0000	59.62
89.5	723,500		0.0000	1.0000	59.62
90.5	692,386		0.0000	1.0000	59.62
91.5	648,098		0.0000	1.0000	59.62
92.5	616,521		0.0000	1.0000	59.62
93.5	99,536		0.0000	1.0000	59.62
94.5					59.62


DUQUESNE LIGHT COMPANY
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-2009 EXPERIENCE; 1927-2009 PLACEMENTS
O 1990-2009 EXPERIENCE; 1927-2009 PLACEMENTS
IOWA 50-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2009 EXPERIENCE BAND 1967-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,492,469		0.0000	1.0000	100.00
0.5	10,687,861	6,081	0.0006	0.9994	100.00
1.5	9,975,522	7,036	0.0007	0.9993	99.94
2.5	9,968,206	10,771	0.0011	0.9989	99.87
3.5	8,808,412	12,772	0.0014	0.9986	99.76
4.5	7,106,109	7,318	0.0010	0.9990	99.62
5.5	6,932,457	11,871	0.0017	0.9983	99.52
6.5	6,010,059	4,806	0.0008	0.9992	99.35
7.5	6,129,171	11,061	0.0018	0.9982	99.27
8.5	6,157,064		0.0000	1.0000	99.09
9.5	5,898,211		0.0000	1.0000	99.09
10.5	5,616,645	1,605	0.0003	0.9997	99.09
11.5	5,616,462	2,966	0.0005	0.9995	99.06
12.5	5,602,175		0.0000	1.0000	99.01
13.5	5,698,581	40,079	0.0070	0.9930	99.01
14.5	5,681,694	80	0.0000	1.0000	98.32
15.5	5,686,933	272,371	0.0479	0.9521	98.32
16.5	4,193,704	4,427	0.0011	0.9989	93.61
17.5	2,859,445	3,958	0.0014	0.9986	93.51
18.5	2,857,016	910	0.0003	0.9997	93.38
19.5	2,856,106	15,416	0.0054	0.9946	93.35
20.5	2,846,535	26,443	0.0093	0.9907	92.85
21.5	2,842,382		0.0000	1.0000	91.99
22.5	2,695,700	3,075	0.0011	0.9989	91.99
23.5	1,864,940		0.0000	1.0000	91.89
24.5	1,852,566	2,163	0.0012	0.9988	91.89
25.5	1,884,761	6,572	0.0035	0.9965	91.78
26.5	1,906,653	9,659	0.0051	0.9949	91.46
27.5	1,891,020	2,240	0.0012	0.9988	90.99
28.5	1,889,865	494	0.0003	0.9997	90.88
29.5	1,453,256		0.0000	1.0000	90.85
30.5	1,413,194	1,273	0.0009	0.9991	90.85
31.5	1,415,313	2,122	0.0015	0.9985	90.77
32.5	1,402,026	719	0.0005	0.9995	90.63
33.5	1,389,484		0.0000	1.0000	90.58
34.5	1,362,430	26,695	0.0196	0.9804	90.58
35.5	812,413	74,683	0.0919	0.9081	88.80
36.5	729,412	16,158	0.0222	0.9778	80.64
37.5	690,743	4,273	0.0062	0.9938	78.85
38.5	686,469	7,217	0.0105	0.9895	78.36

DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2009 EXPERIENCE BAND 1967-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	652,833	8,209	0.0126	0.9874	77.54
40.5	434,588	14,030	0.0323	0.9677	76.56
41.5	363,474	67,173	0.1848	0.8152	74.09
42.5	296,472	5,662	0.0191	0.9809	60.40
43.5	266,522	1,847	0.0069	0.9931	59.25
44.5	252,244	5,927	0.0235	0.9765	58.84
45.5	246,318	11,292	0.0458	0.9542	57.46
46.5	235,125	19,674	0.0837	0.9163	54.83
47.5	219,821		0.0000	1.0000	50.24
48.5	219,821		0.0000	1.0000	50.24
49.5	219,821		0.0000	1.0000	50.24
50.5	223,347		0.0000	1.0000	50.24
51.5	219,943		0.0000	1.0000	50.24
52.5	219,943		0.0000	1.0000	50.24
53.5	219,943		0.0000	1.0000	50.24
54.5	219,943		0.0000	1.0000	50.24
55.5	219,090	138,298	0.6312	0.3688	50.24
56.5	79,748		0.0000	1.0000	18.53
57.5	81,075		0.0000	1.0000	18.53
58.5	81,075	13,312	0.1642	0.8358	18.53
59.5	67,817	319	0.0047	0.9953	15.49
60.5	67,498	4,167	0.0617	0.9383	15.42
61.5	63,331		0.0000	1.0000	14.47
62.5	63,331		0.0000	1.0000	14.47
63.5	63,331		0.0000	1.0000	14.47
64.5	61,648		0.0000	1.0000	14.47
65.5	61,648		0.0000	1.0000	14.47
66.5	37,228		0.0000	1.0000	14.47
67.5	37,228		0.0000	1.0000	14.47
68.5	35,383		0.0000	1.0000	14.47
69.5	35,845		0.0000	1.0000	14.47
70.5	37,290		0.0000	1.0000	14.47
71.5	37,290		0.0000	1.0000	14.47
72.5	37,290		0.0000	1.0000	14.47
73.5	37,352		0.0000	1.0000	14.47
74.5	37,352	1,068	0.0286	0.9714	14.47
75.5	36,284	28,394	0.7825	0.2175	14.06
76.5	7,890		0.0000	1.0000	3.06
77.5	7,890		0.0000	1.0000	3.06
78.5	330	330	1.0000	0.0000	3.06
79.5					0.00

DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,896,396		0.0000	1.0000	100.00
0.5	8,095,207		0.0000	1.0000	100.00
1.5	7,300,151	2,299	0.0003	0.9997	100.00
2.5	7,438,047		0.0000	1.0000	99.97
3.5	7,099,213	4,713	0.0007	0.9993	99.97
4.5	5,434,431		0.0000	1.0000	99.90
5.5	5,267,299		0.0000	1.0000	99.90
6.5	4,355,432		0.0000	1.0000	99.90
7.5	4,489,424		0.0000	1.0000	99.90
8.5	4,523,545		0.0000	1.0000	99.90
9.5	4,682,577		0.0000	1.0000	99.90
10.5	4,441,364		0.0000	1.0000	99.90
11.5	4,447,369		0.0000	1.0000	99.90
12.5	4,447,142		0.0000	1.0000	99.90
13.5	4,462,034	38,221	0.0086	0.9914	99.90
14.5	4,475,021		0.0000	1.0000	99.04
15.5	5,010,408	264,718	0.0528	0.9472	99.04
16.5	3,535,444	1,485	0.0004	0.9996	93.81
17.5	2,225,728		0.0000	1.0000	93.77
18.5	2,226,219		0.0000	1.0000	93.77
19.5	2,274,163	11,795	0.0052	0.9948	93.77
20.5	2,487,042	1,053	0.0004	0.9996	93.28
21.5	2,541,435		0.0000	1.0000	93.24
22.5	2,394,753		0.0000	1.0000	93.24
23.5	1,565,105		0.0000	1.0000	93.24
24.5	1,619,925		0.0000	1.0000	93.24
25.5	1,621,449		0.0000	1.0000	93.24
26.5	1,649,913	9,561	0.0058	0.9942	93.24
27.5	1,634,378	1,106	0.0007	0.9993	92.70
28.5	1,635,155		0.0000	1.0000	92.64
29.5	1,199,039		0.0000	1.0000	92.64
30.5	1,158,978		0.0000	1.0000	92.64
31.5	1,165,601	1,174	0.0010	0.9990	92.64
32.5	1,153,262		0.0000	1.0000	92.55
33.5	1,141,439		0.0000	1.0000	92.55
34.5	1,114,385	6,017	0.0054	0.9946	92.55
35.5	555,191	55,318	0.0996	0.9004	92.05
36.5	552,778	15,641	0.0283	0.9717	82.88
37.5	514,626	2,997	0.0058	0.9942	80.53
38.5	511,628	6,211	0.0121	0.9879	80.06

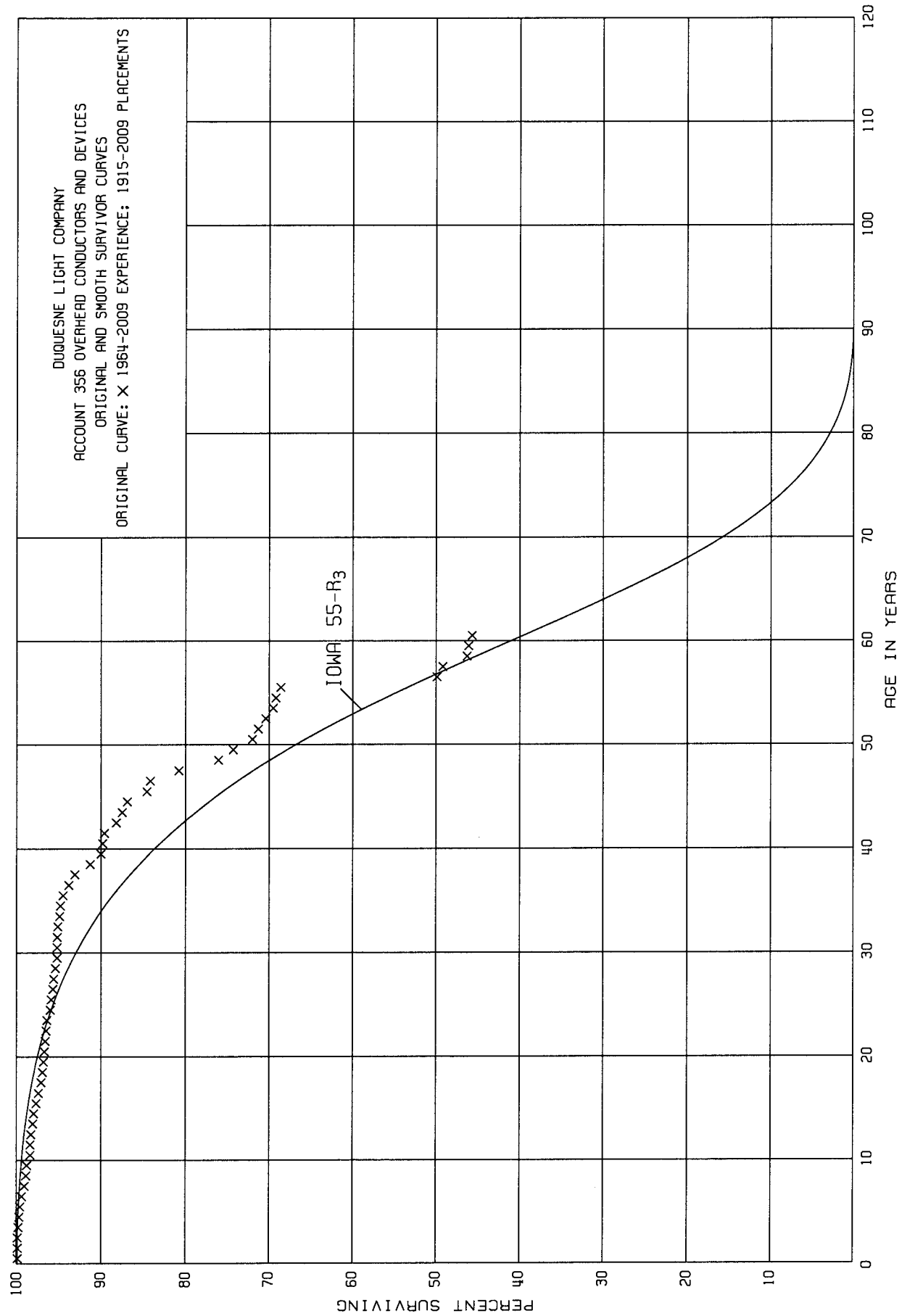
DUQUESNE LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	540,454		0.0000	1.0000	79.09
40.5	330,418	14,030	0.0425	0.9575	79.09
41.5	259,304	64,919	0.2504	0.7496	75.73
42.5	194,557		0.0000	1.0000	56.77
43.5	170,269		0.0000	1.0000	56.77
44.5	175,612	1,154	0.0066	0.9934	56.77
45.5	174,458		0.0000	1.0000	56.40
46.5	197,650	19,643	0.0994	0.9006	56.40
47.5	182,377		0.0000	1.0000	50.79
48.5	184,119		0.0000	1.0000	50.79
49.5	184,119		0.0000	1.0000	50.79
50.5	187,645		0.0000	1.0000	50.79
51.5	184,242		0.0000	1.0000	50.79
52.5	184,242		0.0000	1.0000	50.79
53.5	184,242		0.0000	1.0000	50.79
54.5	184,242		0.0000	1.0000	50.79
55.5	183,388	138,298	0.7541	0.2459	50.79
56.5	44,046		0.0000	1.0000	12.49
57.5	45,373		0.0000	1.0000	12.49
58.5	53,539	13,312	0.2486	0.7514	12.49
59.5	67,230		0.0000	1.0000	9.38
60.5	67,230	4,167	0.0620	0.9380	9.38
61.5	63,063		0.0000	1.0000	8.80
62.5	63,331		0.0000	1.0000	8.80
63.5	63,331		0.0000	1.0000	8.80
64.5	61,648		0.0000	1.0000	8.80
65.5	61,648		0.0000	1.0000	8.80
66.5	37,228		0.0000	1.0000	8.80
67.5	37,228		0.0000	1.0000	8.80
68.5	35,383		0.0000	1.0000	8.80
69.5	35,845		0.0000	1.0000	8.80
70.5	37,290		0.0000	1.0000	8.80
71.5	37,290		0.0000	1.0000	8.80
72.5	37,290		0.0000	1.0000	8.80
73.5	37,352		0.0000	1.0000	8.80
74.5	37,352	1,068	0.0286	0.9714	8.80
75.5	36,284	28,394	0.7825	0.2175	8.55
76.5	7,890		0.0000	1.0000	1.86
77.5	7,890		0.0000	1.0000	1.86
78.5	330	330	1.0000	0.0000	1.86
79.5					0.00


DUQUESNE LIGHT COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE: 1915-2009 PLACEMENTS
IOWA 55-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,863,349	7,435	0.0001	0.9999	100.00
0.5	41,728,593	11,880	0.0003	0.9997	99.99
1.5	41,912,198	34,826	0.0008	0.9992	99.96
2.5	39,641,277	18,400	0.0005	0.9995	99.88
3.5	38,347,448	46,281	0.0012	0.9988	99.83
4.5	35,540,776	58,431	0.0016	0.9984	99.71
5.5	34,559,501	68,926	0.0020	0.9980	99.55
6.5	33,953,736	84,543	0.0025	0.9975	99.35
7.5	35,137,607	77,997	0.0022	0.9978	99.10
8.5	35,244,315	45,204	0.0013	0.9987	98.88
9.5	35,991,377	110,192	0.0031	0.9969	98.75
10.5	36,253,890	14,617	0.0004	0.9996	98.44
11.5	36,303,595	45,705	0.0013	0.9987	98.40
12.5	36,367,455	61,020	0.0017	0.9983	98.27
13.5	36,469,076	30,271	0.0008	0.9992	98.10
14.5	36,473,903	125,909	0.0035	0.9965	98.02
15.5	36,502,035	123,655	0.0034	0.9966	97.68
16.5	35,200,579	90,223	0.0026	0.9974	97.35
17.5	32,324,595	75,775	0.0023	0.9977	97.10
18.5	32,286,262	24,510	0.0008	0.9992	96.88
19.5	32,340,316	23,901	0.0007	0.9993	96.80
20.5	32,444,301	52,823	0.0016	0.9984	96.73
21.5	32,583,884	28,288	0.0009	0.9991	96.58
22.5	32,439,635	16,886	0.0005	0.9995	96.49
23.5	31,406,383	136,220	0.0043	0.9957	96.44
24.5	28,682,169	36,909	0.0013	0.9987	96.03
25.5	28,628,929	67,780	0.0024	0.9976	95.91
26.5	28,655,164	17,670	0.0006	0.9994	95.68
27.5	28,652,840	76,773	0.0027	0.9973	95.62
28.5	25,587,766	35,259	0.0014	0.9986	95.36
29.5	23,672,284	9,471	0.0004	0.9996	95.23
30.5	21,023,770	8,103	0.0004	0.9996	95.19
31.5	21,135,530	15,439	0.0007	0.9993	95.15
32.5	21,121,565	40,444	0.0019	0.9981	95.08
33.5	19,837,960	17,667	0.0009	0.9991	94.90
34.5	19,797,836	63,597	0.0032	0.9968	94.81
35.5	17,347,653	137,215	0.0079	0.9921	94.51
36.5	16,115,438	113,466	0.0070	0.9930	93.76
37.5	11,863,922	231,355	0.0195	0.9805	93.10
38.5	11,506,710	158,237	0.0138	0.9862	91.28

DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,108,844	25,263	0.0025	0.9975	90.02
40.5	7,850,091	18,531	0.0024	0.9976	89.79
41.5	7,271,381	113,672	0.0156	0.9844	89.57
42.5	6,824,918	51,370	0.0075	0.9925	88.17
43.5	6,481,056	45,394	0.0070	0.9930	87.51
44.5	4,664,918	126,310	0.0271	0.9729	86.90
45.5	4,291,956	19,083	0.0044	0.9956	84.55
46.5	4,264,497	172,370	0.0404	0.9596	84.18
47.5	4,057,816	233,110	0.0574	0.9426	80.78
48.5	3,879,225	93,760	0.0242	0.9758	76.14
49.5	3,452,915	107,617	0.0312	0.9688	74.30
50.5	3,165,737	31,351	0.0099	0.9901	71.98
51.5	3,128,120	38,193	0.0122	0.9878	71.27
52.5	2,822,871	35,554	0.0126	0.9874	70.40
53.5	1,694,137	8,616	0.0051	0.9949	69.51
54.5	1,685,521	12,841	0.0076	0.9924	69.16
55.5	892,806	243,655	0.2729	0.7271	68.63
56.5	461,688	6,815	0.0148	0.9852	49.90
57.5	428,687	24,722	0.0577	0.9423	49.16
58.5	366,905	1,529	0.0042	0.9958	46.32
59.5	303,788	2,971	0.0098	0.9902	46.13
60.5	300,818	8,924	0.0297	0.9703	45.68
61.5	284,296	45	0.0002	0.9998	44.32
62.5	284,251		0.0000	1.0000	44.31
63.5	284,251	288	0.0010	0.9990	44.31
64.5	270,620	5,159	0.0191	0.9809	44.27
65.5	265,021		0.0000	1.0000	43.42
66.5	240,680	296	0.0012	0.9988	43.42
67.5	232,626		0.0000	1.0000	43.37
68.5	224,586		0.0000	1.0000	43.37
69.5	224,910	233	0.0010	0.9990	43.37
70.5	225,807		0.0000	1.0000	43.33
71.5	226,409	620	0.0027	0.9973	43.33
72.5	225,906		0.0000	1.0000	43.21
73.5	228,452	645	0.0028	0.9972	43.21
74.5	227,824		0.0000	1.0000	43.09
75.5	229,121	22,343	0.0975	0.9025	43.09
76.5	207,165		0.0000	1.0000	38.89
77.5	207,165		0.0000	1.0000	38.89
78.5	200,806		0.0000	1.0000	38.89

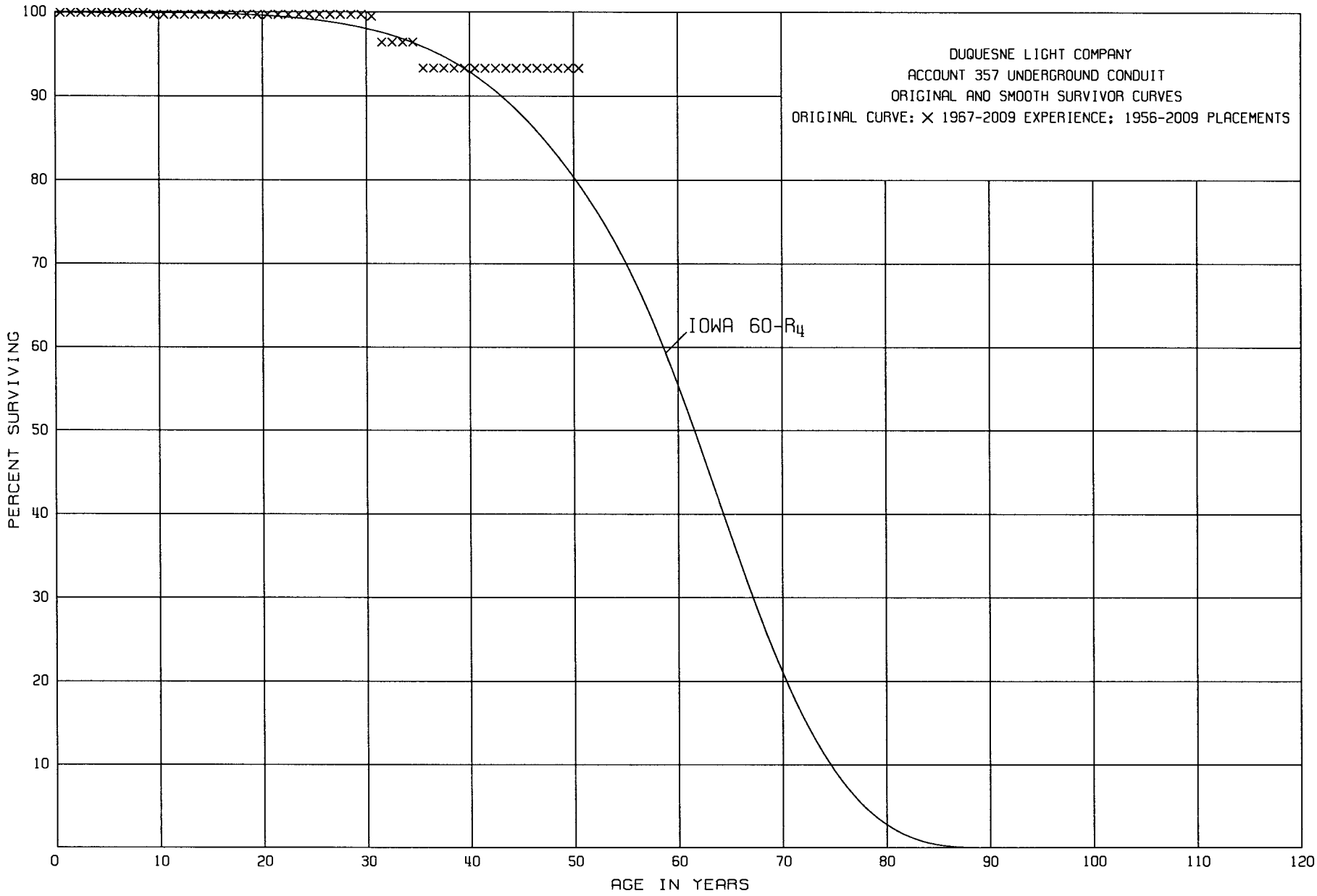
DUQUESNE LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	200,806	9,002	0.0448	0.9552	38.89
80.5	190,145	4,895	0.0257	0.9743	37.15
81.5	185,250	44,818	0.2419	0.7581	36.20
82.5	140,196		0.0000	1.0000	27.44
83.5	139,851		0.0000	1.0000	27.44
84.5	119,240		0.0000	1.0000	27.44
85.5	111,592		0.0000	1.0000	27.44
86.5	111,592		0.0000	1.0000	27.44
87.5	110,876		0.0000	1.0000	27.44
88.5	110,876		0.0000	1.0000	27.44
89.5	99,445		0.0000	1.0000	27.44
90.5	99,445		0.0000	1.0000	27.44
91.5	99,445		0.0000	1.0000	27.44
92.5	99,445	67,848	0.6823	0.3177	27.44
93.5					8.72


DUQUESNE LIGHT COMPANY
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-2009 EXPERIENCE: 1956-2009 PLACEMENTS
IOWA 60-R4
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1967-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,649,016		0.0000	1.0000	100.00
0.5	56,649,018		0.0000	1.0000	100.00
1.5	56,649,018		0.0000	1.0000	100.00
2.5	31,952,069		0.0000	1.0000	100.00
3.5	31,693,127		0.0000	1.0000	100.00
4.5	31,029,401		0.0000	1.0000	100.00
5.5	31,039,308	29,632	0.0010	0.9990	100.00
6.5	30,731,391		0.0000	1.0000	99.90
7.5	30,731,391		0.0000	1.0000	99.90
8.5	34,584,191	77,188	0.0022	0.9978	99.90
9.5	34,507,004		0.0000	1.0000	99.68
10.5	34,670,469		0.0000	1.0000	99.68
11.5	34,670,469		0.0000	1.0000	99.68
12.5	34,670,469		0.0000	1.0000	99.68
13.5	34,656,812		0.0000	1.0000	99.68
14.5	34,673,444		0.0000	1.0000	99.68
15.5	34,695,977		0.0000	1.0000	99.68
16.5	34,695,977		0.0000	1.0000	99.68
17.5	34,697,660		0.0000	1.0000	99.68
18.5	34,697,660		0.0000	1.0000	99.68
19.5	33,204,363		0.0000	1.0000	99.68
20.5	33,237,736	1,153	0.0000	1.0000	99.68
21.5	34,682,060		0.0000	1.0000	99.68
22.5	34,682,060	2,691	0.0001	0.9999	99.68
23.5	34,350,603		0.0000	1.0000	99.67
24.5	33,918,548		0.0000	1.0000	99.67
25.5	33,918,840		0.0000	1.0000	99.67
26.5	33,885,568		0.0000	1.0000	99.67
27.5	33,885,568		0.0000	1.0000	99.67
28.5	33,893,829		0.0000	1.0000	99.67
29.5	33,234,149	64,780	0.0019	0.9981	99.67
30.5	4,596,719	141,209	0.0307	0.9693	99.48
31.5	4,455,510		0.0000	1.0000	96.43
32.5	4,455,510		0.0000	1.0000	96.43
33.5	4,475,391		0.0000	1.0000	96.43
34.5	4,469,616	143,949	0.0322	0.9678	96.43
35.5	4,325,667		0.0000	1.0000	93.32
36.5	4,325,667		0.0000	1.0000	93.32
37.5	4,162,361		0.0000	1.0000	93.32
38.5	4,162,361		0.0000	1.0000	93.32

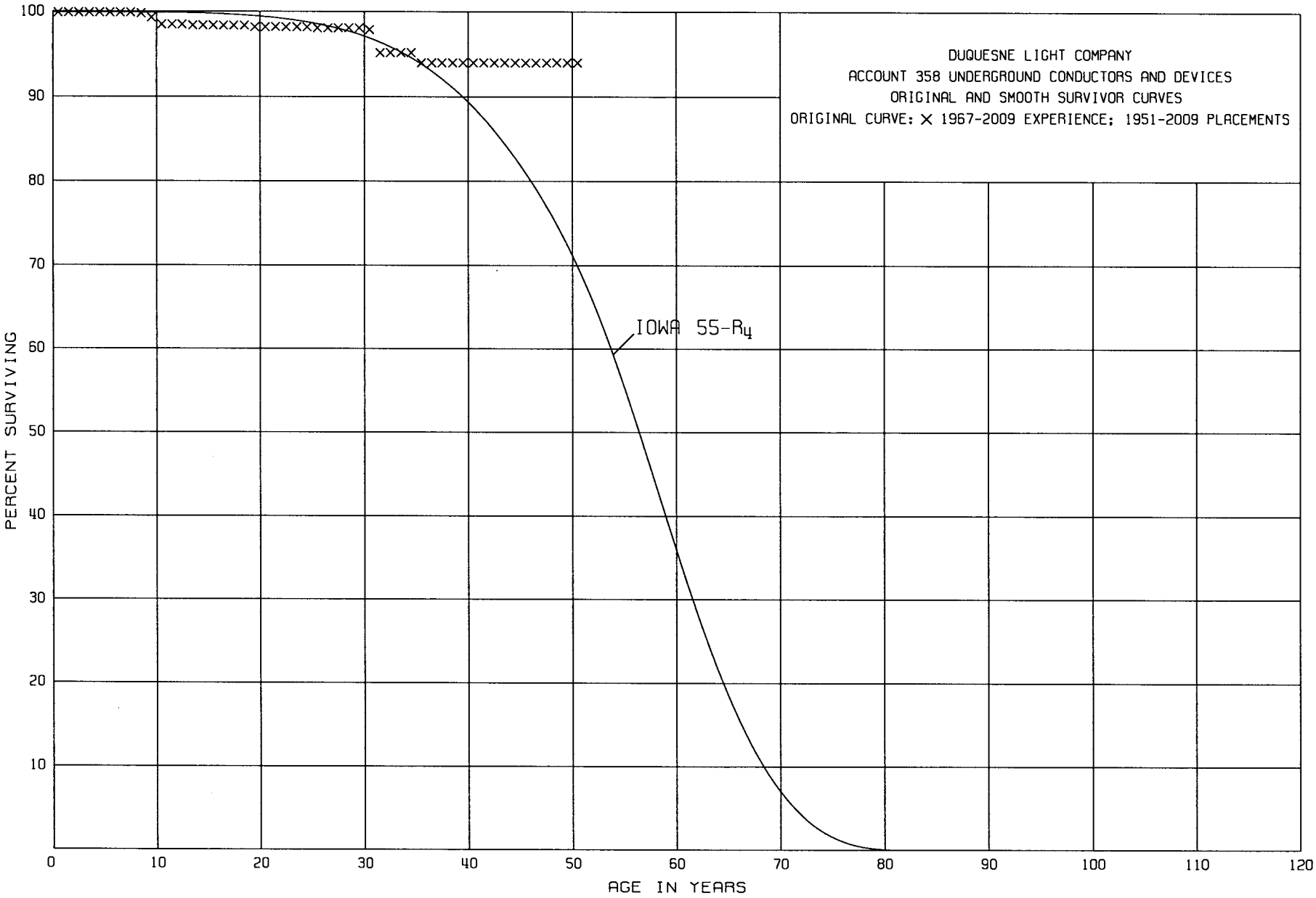
DUQUESNE LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2009 EXPERIENCE BAND 1967-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,162,888		0.0000	1.0000	93.32
40.5	4,176,195		0.0000	1.0000	93.32
41.5	4,176,195		0.0000	1.0000	93.32
42.5	3,965,604		0.0000	1.0000	93.32
43.5	3,965,604		0.0000	1.0000	93.32
44.5	3,970,548		0.0000	1.0000	93.32
45.5	3,970,548		0.0000	1.0000	93.32
46.5	3,970,548		0.0000	1.0000	93.32
47.5	3,970,548		0.0000	1.0000	93.32
48.5	3,960,113		0.0000	1.0000	93.32
49.5	3,697,088		0.0000	1.0000	93.32
50.5	3,697,088		0.0000	1.0000	93.32
51.5	91,709		0.0000	1.0000	93.32
52.5	91,709		0.0000	1.0000	93.32
53.5					93.32


DUQUESNE LIGHT COMPANY
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1967-2009 EXPERIENCE: 1951-2009 PLACEMENTS
IOWA 55-R4
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2009 EXPERIENCE BAND 1967-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,090,533		0.0000	1.0000	100.00
0.5	39,997,435		0.0000	1.0000	100.00
1.5	33,237,931		0.0000	1.0000	100.00
2.5	18,205,911		0.0000	1.0000	100.00
3.5	18,005,434		0.0000	1.0000	100.00
4.5	17,837,213	7,148	0.0004	0.9996	100.00
5.5	17,830,065		0.0000	1.0000	99.96
6.5	17,830,065		0.0000	1.0000	99.96
7.5	17,831,855	30,667	0.0017	0.9983	99.96
8.5	19,290,562	98,477	0.0051	0.9949	99.79
9.5	19,191,918	148,104	0.0077	0.9923	99.28
10.5	19,095,476		0.0000	1.0000	98.52
11.5	19,095,476		0.0000	1.0000	98.52
12.5	19,095,476	31,542	0.0017	0.9983	98.52
13.5	19,060,164		0.0000	1.0000	98.35
14.5	19,067,931		0.0000	1.0000	98.35
15.5	19,095,540		0.0000	1.0000	98.35
16.5	19,095,540		0.0000	1.0000	98.35
17.5	18,873,449		0.0000	1.0000	98.35
18.5	18,876,466	20,110	0.0011	0.9989	98.35
19.5	18,305,381	3,677	0.0002	0.9998	98.24
20.5	18,344,733		0.0000	1.0000	98.22
21.5	19,124,633		0.0000	1.0000	98.22
22.5	19,124,633		0.0000	1.0000	98.22
23.5	18,971,109	13,955	0.0007	0.9993	98.22
24.5	18,781,733	3,383	0.0002	0.9998	98.15
25.5	18,785,199		0.0000	1.0000	98.13
26.5	18,248,374		0.0000	1.0000	98.13
27.5	18,188,738		0.0000	1.0000	98.13
28.5	18,197,269		0.0000	1.0000	98.13
29.5	17,346,717	35,900	0.0021	0.9979	98.13
30.5	1,894,595	53,516	0.0282	0.9718	97.92
31.5	1,841,079		0.0000	1.0000	95.16
32.5	1,841,924		0.0000	1.0000	95.16
33.5	1,857,856		0.0000	1.0000	95.16
34.5	1,722,484	21,534	0.0125	0.9875	95.16
35.5	1,700,950		0.0000	1.0000	93.97
36.5	1,700,950		0.0000	1.0000	93.97
37.5	1,532,305		0.0000	1.0000	93.97
38.5	1,532,305		0.0000	1.0000	93.97

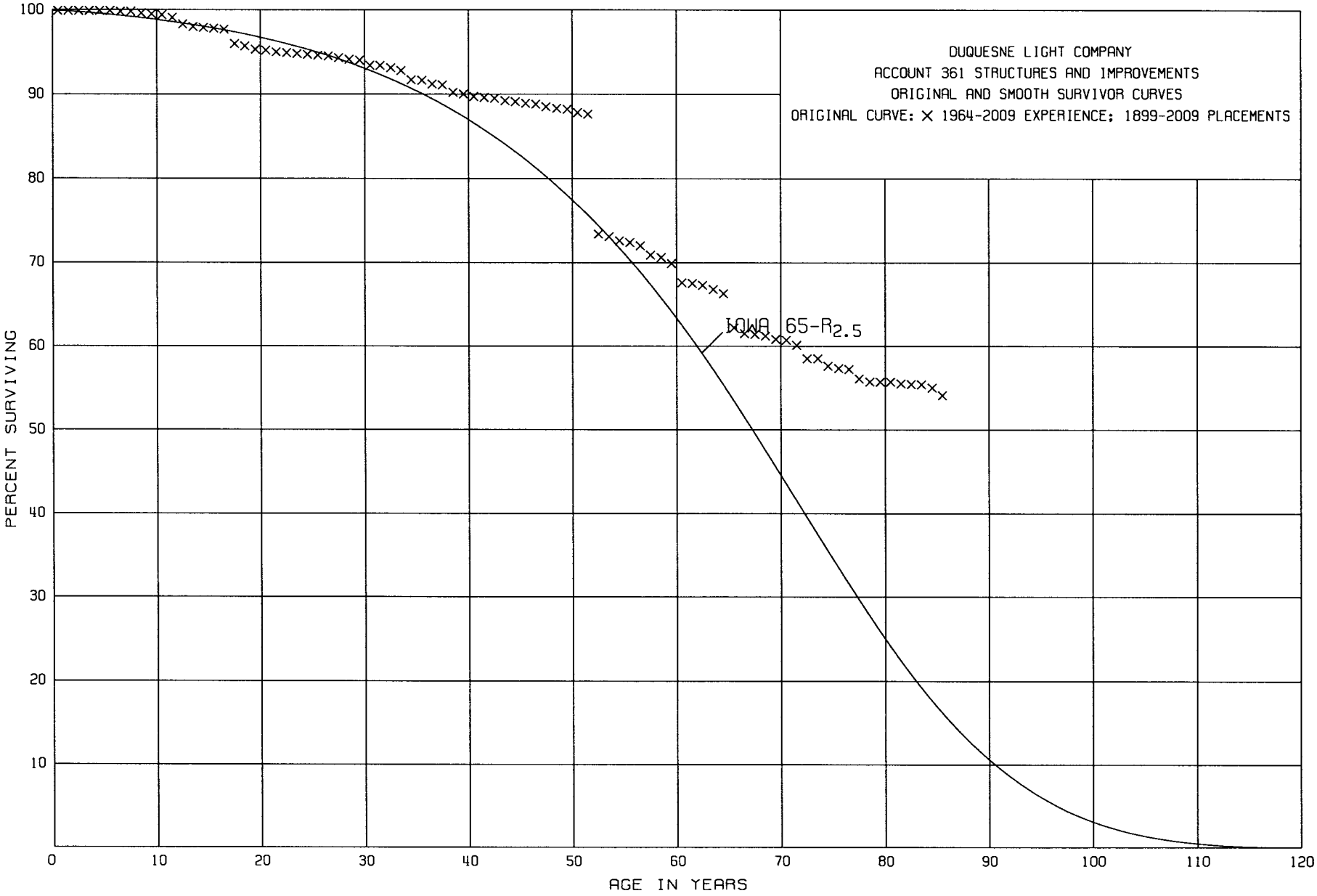
DUQUESNE LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2009 EXPERIENCE BAND 1967-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,532,305		0.0000	1.0000	93.97
40.5	1,532,305		0.0000	1.0000	93.97
41.5	1,515,608		0.0000	1.0000	93.97
42.5	1,264,568		0.0000	1.0000	93.97
43.5	1,264,568		0.0000	1.0000	93.97
44.5	1,264,568		0.0000	1.0000	93.97
45.5	1,264,568		0.0000	1.0000	93.97
46.5	1,264,568		0.0000	1.0000	93.97
47.5	1,264,568		0.0000	1.0000	93.97
48.5	1,264,568		0.0000	1.0000	93.97
49.5	1,264,642		0.0000	1.0000	93.97
50.5	1,262,852		0.0000	1.0000	93.97
51.5	1,472		0.0000	1.0000	93.97
52.5	1,472		0.0000	1.0000	93.97
53.5	1,472		0.0000	1.0000	93.97
54.5	1,472		0.0000	1.0000	93.97
55.5	1,472		0.0000	1.0000	93.97
56.5	1,472		0.0000	1.0000	93.97
57.5	1,472		0.0000	1.0000	93.97
58.5					93.97


DUQUESNE LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1899-2009 PLACEMENTS
IOWA 65-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,471,475	221	0.0000	1.0000	100.00
0.5	46,848,426		0.0000	1.0000	100.00
1.5	46,876,772	5,319	0.0001	0.9999	100.00
2.5	45,986,794	25,130	0.0005	0.9995	99.99
3.5	42,512,678	2,596	0.0001	0.9999	99.94
4.5	42,585,046	34,518	0.0008	0.9992	99.93
5.5	42,119,338	7,743	0.0002	0.9998	99.85
6.5	42,213,129	24,643	0.0006	0.9994	99.83
7.5	41,665,902	77,902	0.0019	0.9981	99.77
8.5	41,341,279	37,641	0.0009	0.9991	99.58
9.5	41,150,534	26,082	0.0006	0.9994	99.49
10.5	40,268,214	151,898	0.0038	0.9962	99.43
11.5	39,464,091	310,698	0.0079	0.9921	99.05
12.5	38,838,999	128,969	0.0033	0.9967	98.27
13.5	37,470,249	14,226	0.0004	0.9996	97.95
14.5	35,932,757	57,919	0.0016	0.9984	97.91
15.5	35,539,051	26,788	0.0008	0.9992	97.75
16.5	35,460,417	625,220	0.0176	0.9824	97.67
17.5	34,701,663	101,276	0.0029	0.9971	95.95
18.5	34,438,463	120,169	0.0035	0.9965	95.67
19.5	33,589,757	47,988	0.0014	0.9986	95.34
20.5	33,523,127	65,376	0.0020	0.9980	95.21
21.5	32,431,878	27,349	0.0008	0.9992	95.02
22.5	32,532,662	42,526	0.0013	0.9987	94.94
23.5	30,614,003	43,931	0.0014	0.9986	94.82
24.5	30,528,891	21,896	0.0007	0.9993	94.69
25.5	30,459,834	31,888	0.0010	0.9990	94.62
26.5	30,073,005	62,233	0.0021	0.9979	94.53
27.5	21,700,551	54,751	0.0025	0.9975	94.33
28.5	21,469,515	22,929	0.0011	0.9989	94.09
29.5	21,320,571	130,474	0.0061	0.9939	93.99
30.5	13,343,241	11,144	0.0008	0.9992	93.42
31.5	11,945,482	29,815	0.0025	0.9975	93.35
32.5	11,781,489	41,681	0.0035	0.9965	93.12
33.5	11,665,248	131,761	0.0113	0.9887	92.79
34.5	10,600,279	13,358	0.0013	0.9987	91.74
35.5	10,789,875	44,508	0.0041	0.9959	91.62
36.5	10,463,761	11,934	0.0011	0.9989	91.24
37.5	7,563,922	75,845	0.0100	0.9900	91.14
38.5	7,629,352	16,721	0.0022	0.9978	90.23

DUQUESNE LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,770,497	26,666	0.0034	0.9966	90.03
40.5	7,850,423	13,285	0.0017	0.9983	89.72
41.5	7,241,172	7,092	0.0010	0.9990	89.57
42.5	7,039,504	19,976	0.0028	0.9972	89.48
43.5	7,036,231	9,420	0.0013	0.9987	89.23
44.5	6,969,087	13,760	0.0020	0.9980	89.11
45.5	6,905,370	12,146	0.0018	0.9982	88.93
46.5	6,835,282	17,885	0.0026	0.9974	88.77
47.5	6,772,123	17,557	0.0026	0.9974	88.54
48.5	6,528,285	6,785	0.0010	0.9990	88.31
49.5	6,361,360	32,510	0.0051	0.9949	88.22
50.5	5,361,196	8,158	0.0015	0.9985	87.77
51.5	5,113,007	831,957	0.1627	0.8373	87.64
52.5	4,093,390	16,861	0.0041	0.9959	73.38
53.5	3,913,575	27,442	0.0070	0.9930	73.08
54.5	3,601,554	9,496	0.0026	0.9974	72.57
55.5	3,471,338	20,241	0.0058	0.9942	72.38
56.5	3,320,892	49,292	0.0148	0.9852	71.96
57.5	3,248,493	12,506	0.0038	0.9962	70.89
58.5	3,224,890	31,277	0.0097	0.9903	70.62
59.5	3,170,320	106,575	0.0336	0.9664	69.93
60.5	3,039,308	3,334	0.0011	0.9989	67.58
61.5	2,975,169	8,079	0.0027	0.9973	67.51
62.5	2,965,711	21,522	0.0073	0.9927	67.33
63.5	2,944,270	23,054	0.0078	0.9922	66.84
64.5	2,873,286	176,693	0.0615	0.9385	66.32
65.5	2,691,296	30,283	0.0113	0.9887	62.24
66.5	2,653,250	7,809	0.0029	0.9971	61.54
67.5	2,614,665	5,592	0.0021	0.9979	61.36
68.5	2,567,810	19,457	0.0076	0.9924	61.23
69.5	2,547,162	935	0.0004	0.9996	60.76
70.5	2,536,832	28,700	0.0113	0.9887	60.74
71.5	2,509,952	62,975	0.0251	0.9749	60.05
72.5	2,461,271	3,598	0.0015	0.9985	58.54
73.5	2,463,240	33,975	0.0138	0.9862	58.45
74.5	2,435,263	12,796	0.0053	0.9947	57.64
75.5	2,432,230	5,819	0.0024	0.9976	57.33
76.5	2,457,547	49,220	0.0200	0.9800	57.19
77.5	2,409,194	14,920	0.0062	0.9938	56.05
78.5	2,393,915	1,033	0.0004	0.9996	55.70

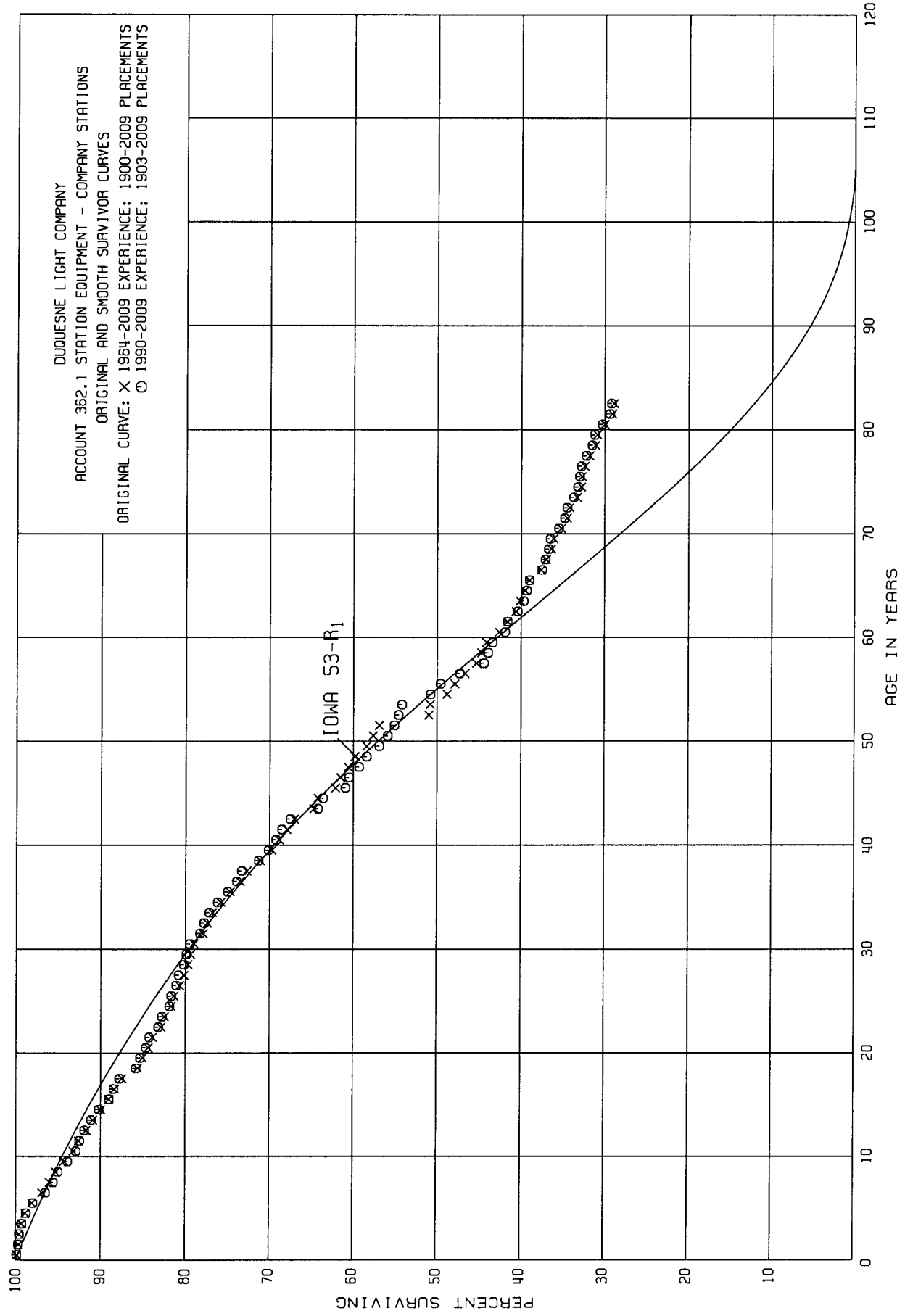
DUQUESNE LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,353,870	1,518	0.0006	0.9994	55.68
80.5	2,315,492	6,184	0.0027	0.9973	55.65
81.5	1,944,194	4,759	0.0024	0.9976	55.50
82.5	1,833,200	277	0.0002	0.9998	55.37
83.5	1,718,458	11,670	0.0068	0.9932	55.36
84.5	1,386,774	23,475	0.0169	0.9831	54.98
85.5	737,639		0.0000	1.0000	54.05
86.5	593,325		0.0000	1.0000	54.05
87.5	340,835		0.0000	1.0000	54.05
88.5	284,872	416	0.0015	0.9985	54.05
89.5	229,497		0.0000	1.0000	53.97
90.5	151,130		0.0000	1.0000	53.97
91.5	104,852		0.0000	1.0000	53.97
92.5	91,685	406	0.0044	0.9956	53.97
93.5	91,279		0.0000	1.0000	53.73
94.5	91,307	59	0.0006	0.9994	53.73
95.5	70,182	1,169	0.0167	0.9833	53.70
96.5	61,722		0.0000	1.0000	52.80
97.5	61,870		0.0000	1.0000	52.80
98.5	62,333		0.0000	1.0000	52.80
99.5	62,333	900	0.0144	0.9856	52.80
100.5	60,738		0.0000	1.0000	52.04
101.5	62,168		0.0000	1.0000	52.04
102.5	62,168		0.0000	1.0000	52.04
103.5	60,811		0.0000	1.0000	52.04
104.5	60,811		0.0000	1.0000	52.04
105.5	39,437		0.0000	1.0000	52.04
106.5	36,514		0.0000	1.0000	52.04
107.5	28,258		0.0000	1.0000	52.04
108.5	28,258		0.0000	1.0000	52.04
109.5	28,258		0.0000	1.0000	52.04
110.5					52.04


DUQUESNE LIGHT COMPANY
ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1900-2009 PLACEMENTS
© 1990-2009 EXPERIENCE; 1903-2009 PLACEMENTS
IOWA 53-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	376,997,181	215,152	0.0006	0.9994	100.00
0.5	358,582,978	869,810	0.0024	0.9976	99.94
1.5	342,577,436	450,931	0.0013	0.9987	99.70
2.5	333,699,242	762,145	0.0023	0.9977	99.57
3.5	290,695,432	1,207,579	0.0042	0.9958	99.34
4.5	280,022,957	2,456,438	0.0088	0.9912	98.92
5.5	268,250,296	3,229,403	0.0120	0.9880	98.05
6.5	260,846,719	2,447,332	0.0094	0.9906	96.87
7.5	253,770,552	1,673,043	0.0066	0.9934	95.96
8.5	249,480,443	2,826,409	0.0113	0.9887	95.33
9.5	239,733,511	2,777,741	0.0116	0.9884	94.25
10.5	234,835,512	1,336,220	0.0057	0.9943	93.16
11.5	231,804,133	2,246,017	0.0097	0.9903	92.63
12.5	218,785,111	1,977,075	0.0090	0.9910	91.73
13.5	203,126,923	2,096,816	0.0103	0.9897	90.90
14.5	189,720,933	2,014,582	0.0106	0.9894	89.96
15.5	185,003,193	1,247,216	0.0067	0.9933	89.01
16.5	180,414,157	1,924,227	0.0107	0.9893	88.41
17.5	173,330,262	3,491,708	0.0201	0.9799	87.46
18.5	166,087,588	1,167,489	0.0070	0.9930	85.70
19.5	159,097,058	1,307,371	0.0082	0.9918	85.10
20.5	155,299,998	896,188	0.0058	0.9942	84.40
21.5	149,462,863	1,820,939	0.0122	0.9878	83.91
22.5	144,197,322	765,079	0.0053	0.9947	82.89
23.5	128,826,554	1,234,501	0.0096	0.9904	82.45
24.5	126,462,928	459,715	0.0036	0.9964	81.66
25.5	123,053,291	992,467	0.0081	0.9919	81.37
26.5	109,414,252	638,511	0.0058	0.9942	80.71
27.5	90,411,398	575,099	0.0064	0.9936	80.24
28.5	89,335,053	329,192	0.0037	0.9963	79.73
29.5	87,145,161	475,741	0.0055	0.9945	79.43
30.5	80,354,387	1,124,616	0.0140	0.9860	78.99
31.5	74,025,129	431,775	0.0058	0.9942	77.88
32.5	72,428,219	606,466	0.0084	0.9916	77.43
33.5	65,345,040	860,503	0.0132	0.9868	76.78
34.5	58,676,064	842,693	0.0144	0.9856	75.77
35.5	56,559,054	863,681	0.0153	0.9847	74.68
36.5	54,647,776	598,189	0.0109	0.9891	73.54
37.5	46,278,687	1,046,489	0.0226	0.9774	72.74
38.5	43,834,361	859,053	0.0196	0.9804	71.10

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,240,832	551,214	0.0134	0.9866	69.71
40.5	39,802,009	495,522	0.0124	0.9876	68.78
41.5	38,242,649	518,596	0.0136	0.9864	67.93
42.5	36,512,783	1,241,966	0.0340	0.9660	67.01
43.5	34,507,072	257,215	0.0075	0.9925	64.73
44.5	33,593,273	1,130,206	0.0336	0.9664	64.24
45.5	31,700,159	290,145	0.0092	0.9908	62.08
46.5	30,738,991	471,051	0.0153	0.9847	61.51
47.5	29,826,526	380,751	0.0128	0.9872	60.57
48.5	27,304,978	631,064	0.0231	0.9769	59.79
49.5	25,622,752	356,542	0.0139	0.9861	58.41
50.5	22,596,065	287,293	0.0127	0.9873	57.60
51.5	21,399,304	2,204,012	0.1030	0.8970	56.87
52.5	18,011,353	92,541	0.0051	0.9949	51.01
53.5	16,715,463	645,328	0.0386	0.9614	50.75
54.5	14,701,384	273,871	0.0186	0.9814	48.79
55.5	13,666,537	346,795	0.0254	0.9746	47.88
56.5	12,578,171	365,802	0.0291	0.9709	46.66
57.5	11,752,455	158,946	0.0135	0.9865	45.30
58.5	11,194,120	151,203	0.0135	0.9865	44.69
59.5	10,059,732	336,872	0.0335	0.9665	44.09
60.5	9,272,759	221,534	0.0239	0.9761	42.61
61.5	8,731,743	202,241	0.0232	0.9768	41.59
62.5	8,499,221	121,716	0.0143	0.9857	40.63
63.5	8,435,602	117,268	0.0139	0.9861	40.05
64.5	8,010,364	109,776	0.0137	0.9863	39.49
65.5	7,817,769	272,985	0.0349	0.9651	38.95
66.5	7,413,501	118,066	0.0159	0.9841	37.59
67.5	6,733,222	112,818	0.0168	0.9832	36.99
68.5	6,306,592	39,023	0.0062	0.9938	36.37
69.5	6,231,702	163,032	0.0262	0.9738	36.14
70.5	6,046,849	122,450	0.0203	0.9797	35.19
71.5	5,922,637	53,500	0.0090	0.9910	34.48
72.5	5,829,889	141,075	0.0242	0.9758	34.17
73.5	5,671,228	87,072	0.0154	0.9846	33.34
74.5	5,601,576	29,320	0.0052	0.9948	32.83
75.5	5,591,272	46,397	0.0083	0.9917	32.66
76.5	5,557,466	95,042	0.0171	0.9829	32.39
77.5	5,384,619	121,460	0.0226	0.9774	31.84
78.5	5,119,196	41,083	0.0080	0.9920	31.12

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,608,588	137,006	0.0297	0.9703	30.87
80.5	4,284,505	126,077	0.0294	0.9706	29.95
81.5	3,835,462	23,851	0.0062	0.9938	29.07
82.5	3,371,596	7,094	0.0021	0.9979	28.89
83.5	2,532,911	18,296	0.0072	0.9928	28.83
84.5	1,906,662	353	0.0002	0.9998	28.62
85.5	656,830	557	0.0008	0.9992	28.61
86.5	551,975	72,553	0.1314	0.8686	28.59
87.5	302,248		0.0000	1.0000	24.83
88.5	254,066	43	0.0002	0.9998	24.83
89.5	76,927		0.0000	1.0000	24.83
90.5	62,612		0.0000	1.0000	24.83
91.5	16,718		0.0000	1.0000	24.83
92.5	10,182		0.0000	1.0000	24.83
93.5	8,910		0.0000	1.0000	24.83
94.5	8,662		0.0000	1.0000	24.83
95.5	7,810		0.0000	1.0000	24.83
96.5	603		0.0000	1.0000	24.83
97.5	431		0.0000	1.0000	24.83
98.5	69		0.0000	1.0000	24.83
99.5	69		0.0000	1.0000	24.83
100.5	69		0.0000	1.0000	24.83
101.5	69		0.0000	1.0000	24.83
102.5	69		0.0000	1.0000	24.83
103.5					24.83

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	226,828,963	33,279	0.0001	0.9999	100.00
0.5	211,063,356	669,715	0.0032	0.9968	99.99
1.5	200,333,934	238,321	0.0012	0.9988	99.67
2.5	194,156,047	572,947	0.0030	0.9970	99.55
3.5	158,711,270	663,739	0.0042	0.9958	99.25
4.5	145,207,641	1,264,953	0.0087	0.9913	98.83
5.5	137,229,071	2,041,487	0.0149	0.9851	97.97
6.5	129,401,452	1,274,639	0.0099	0.9901	96.51
7.5	148,708,981	884,790	0.0059	0.9941	95.55
8.5	143,072,863	1,723,345	0.0120	0.9880	94.99
9.5	136,295,289	1,317,365	0.0097	0.9903	93.85
10.5	148,006,313	777,400	0.0053	0.9947	92.94
11.5	150,860,787	977,516	0.0065	0.9935	92.45
12.5	140,557,539	1,131,376	0.0080	0.9920	91.85
13.5	127,166,653	1,346,957	0.0106	0.9894	91.12
14.5	122,328,618	1,506,592	0.0123	0.9877	90.15
15.5	119,564,310	727,872	0.0061	0.9939	89.04
16.5	120,358,711	999,882	0.0083	0.9917	88.50
17.5	129,048,705	2,779,394	0.0215	0.9785	87.77
18.5	122,995,188	738,921	0.0060	0.9940	85.88
19.5	120,479,756	973,230	0.0081	0.9919	85.36
20.5	118,285,666	494,056	0.0042	0.9958	84.67
21.5	115,156,468	1,519,571	0.0132	0.9868	84.31
22.5	113,476,541	547,717	0.0048	0.9952	83.20
23.5	99,626,598	1,033,919	0.0104	0.9896	82.80
24.5	97,832,601	343,067	0.0035	0.9965	81.94
25.5	95,377,839	672,069	0.0070	0.9930	81.65
26.5	82,673,575	323,548	0.0039	0.9961	81.08
27.5	64,518,876	452,139	0.0070	0.9930	80.76
28.5	66,044,813	228,898	0.0035	0.9965	80.19
29.5	64,983,790	319,120	0.0049	0.9951	79.91
30.5	62,704,407	995,965	0.0159	0.9841	79.52
31.5	57,696,979	316,827	0.0055	0.9945	78.26
32.5	57,635,834	497,463	0.0086	0.9914	77.83
33.5	51,473,095	668,171	0.0130	0.9870	77.16
34.5	47,264,140	702,499	0.0149	0.9851	76.16
35.5	45,467,784	662,044	0.0146	0.9854	75.03
36.5	41,895,472	378,450	0.0090	0.9910	73.93
37.5	33,191,957	895,757	0.0270	0.9730	73.26
38.5	30,465,362	509,672	0.0167	0.9833	71.28

DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,997,396	368,030	0.0131	0.9869	70.09
40.5	27,117,801	262,564	0.0097	0.9903	69.17
41.5	25,510,158	388,788	0.0152	0.9848	68.50
42.5	23,685,831	1,144,755	0.0483	0.9517	67.46
43.5	21,519,625	213,604	0.0099	0.9901	64.20
44.5	20,962,058	872,683	0.0416	0.9584	63.56
45.5	19,357,289	141,423	0.0073	0.9927	60.92
46.5	18,633,893	374,258	0.0201	0.9799	60.48
47.5	18,453,955	270,641	0.0147	0.9853	59.26
48.5	16,482,903	415,811	0.0252	0.9748	58.39
49.5	15,088,166	267,964	0.0178	0.9822	56.92
50.5	12,232,317	175,916	0.0144	0.9856	55.91
51.5	11,290,717	111,946	0.0099	0.9901	55.10
52.5	10,097,663	71,719	0.0071	0.9929	54.55
53.5	8,865,424	558,710	0.0630	0.9370	54.16
54.5	6,964,168	154,577	0.0222	0.9778	50.75
55.5	6,055,378	285,763	0.0472	0.9528	49.62
56.5	5,053,374	312,764	0.0619	0.9381	47.28
57.5	4,350,453	48,443	0.0111	0.9889	44.35
58.5	4,074,467	45,866	0.0113	0.9887	43.86
59.5	3,669,169	122,426	0.0334	0.9666	43.36
60.5	3,387,965	28,977	0.0086	0.9914	41.91
61.5	3,815,441	103,106	0.0270	0.9730	41.55
62.5	4,288,428	76,434	0.0178	0.9822	40.43
63.5	5,234,327	58,439	0.0112	0.9888	39.71
64.5	5,692,535	35,270	0.0062	0.9938	39.27
65.5	6,800,470	262,529	0.0386	0.9614	39.03
66.5	6,543,234	78,813	0.0120	0.9880	37.52
67.5	6,168,997	56,456	0.0092	0.9908	37.07
68.5	5,925,035	38,410	0.0065	0.9935	36.73
69.5	6,121,261	163,032	0.0266	0.9734	36.49
70.5	5,956,585	121,010	0.0203	0.9797	35.52
71.5	5,884,055	53,395	0.0091	0.9909	34.80
72.5	5,800,512	140,500	0.0242	0.9758	34.48
73.5	5,643,758	78,786	0.0140	0.9860	33.65
74.5	5,582,629	29,320	0.0053	0.9947	33.18
75.5	5,573,512	40,033	0.0072	0.9928	33.00
76.5	5,553,286	94,840	0.0171	0.9829	32.76
77.5	5,380,804	121,460	0.0226	0.9774	32.20
78.5	5,116,012	41,083	0.0080	0.9920	31.47

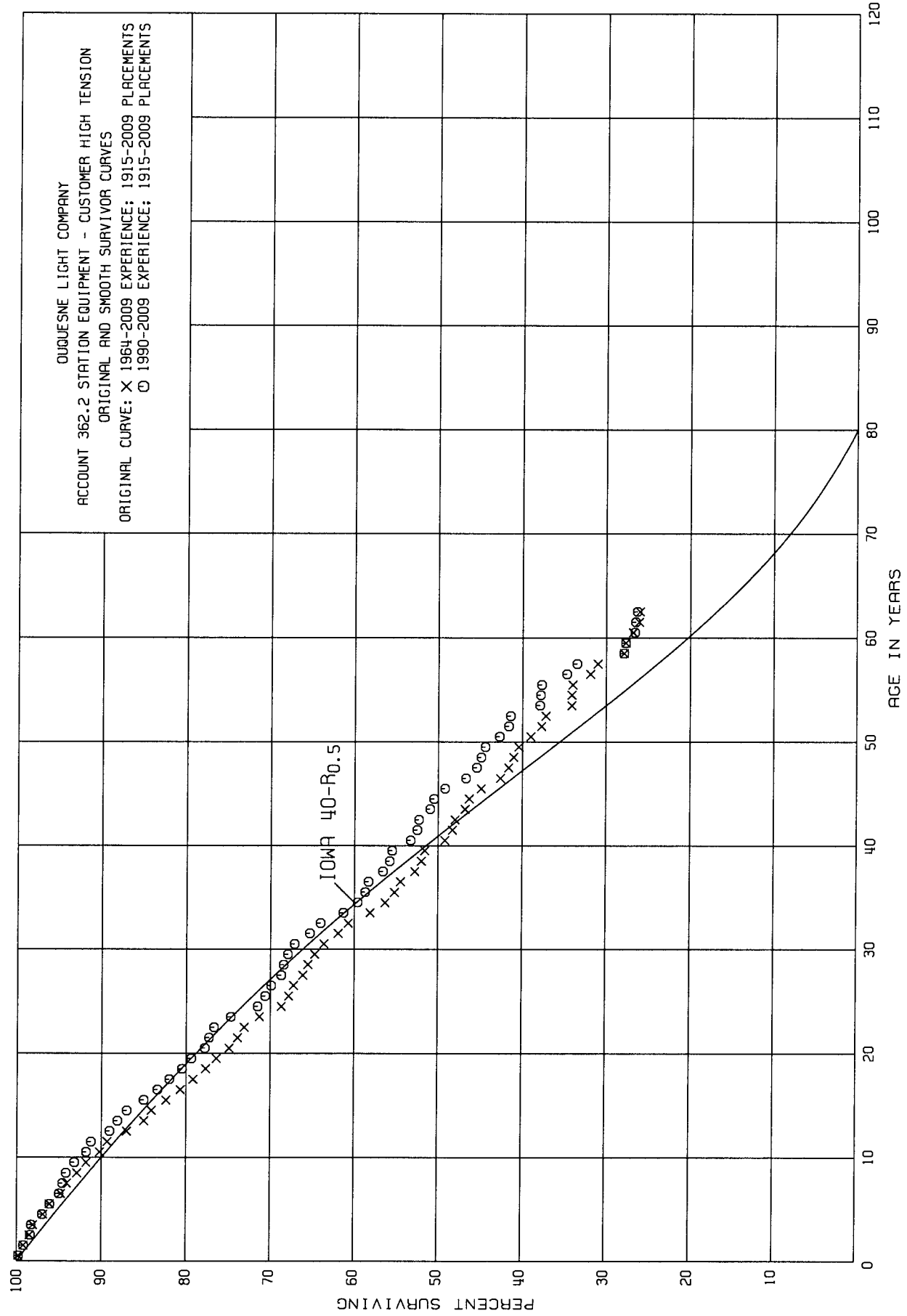
DUQUESNE LIGHT COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,605,417	137,006	0.0297	0.9703	31.22
80.5	4,281,335	126,077	0.0294	0.9706	30.29
81.5	3,832,291	22,944	0.0060	0.9940	29.40
82.5	3,369,333	7,094	0.0021	0.9979	29.22
83.5	2,531,376	18,296	0.0072	0.9928	29.16
84.5	1,905,128	353	0.0002	0.9998	28.95
85.5	655,296	557	0.0008	0.9992	28.94
86.5	551,249	71,826	0.1303	0.8697	28.92
87.5	302,248		0.0000	1.0000	25.15
88.5	254,066	43	0.0002	0.9998	25.15
89.5	76,927		0.0000	1.0000	25.14
90.5	62,612		0.0000	1.0000	25.14
91.5	16,718		0.0000	1.0000	25.14
92.5	10,182		0.0000	1.0000	25.14
93.5	8,910		0.0000	1.0000	25.14
94.5	8,662		0.0000	1.0000	25.14
95.5	7,810		0.0000	1.0000	25.14
96.5	603		0.0000	1.0000	25.14
97.5	431		0.0000	1.0000	25.14
98.5	69		0.0000	1.0000	25.14
99.5	69		0.0000	1.0000	25.14
100.5	69		0.0000	1.0000	25.14
101.5	69		0.0000	1.0000	25.14
102.5	69		0.0000	1.0000	25.14
103.5					25.14


DUQUESNE LIGHT COMPANY
ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1915-2009 PLACEMENTS
O 1990-2009 EXPERIENCE; 1915-2009 PLACEMENTS
IOWA 40-R0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,029,069	83,290	0.0018	0.9982	100.00
0.5	44,532,850	265,233	0.0060	0.9940	99.82
1.5	43,444,966	334,580	0.0077	0.9923	99.22
2.5	43,471,301	181,853	0.0042	0.9958	98.46
3.5	42,213,493	507,641	0.0120	0.9880	98.05
4.5	41,478,158	333,566	0.0080	0.9920	96.87
5.5	40,137,397	527,296	0.0131	0.9869	96.10
6.5	39,571,512	322,857	0.0082	0.9918	94.84
7.5	38,459,567	483,550	0.0126	0.9874	94.06
8.5	36,789,594	409,054	0.0111	0.9889	92.87
9.5	36,492,761	647,245	0.0177	0.9823	91.84
10.5	35,790,356	378,251	0.0106	0.9894	90.21
11.5	35,530,397	890,747	0.0251	0.9749	89.25
12.5	34,642,744	786,778	0.0227	0.9773	87.01
13.5	31,452,661	353,194	0.0112	0.9888	85.03
14.5	30,414,815	597,006	0.0196	0.9804	84.08
15.5	29,512,404	621,874	0.0211	0.9789	82.43
16.5	28,987,090	532,103	0.0184	0.9816	80.69
17.5	28,276,350	551,763	0.0195	0.9805	79.21
18.5	27,253,309	445,536	0.0163	0.9837	77.67
19.5	26,721,597	542,659	0.0203	0.9797	76.40
20.5	25,669,556	319,760	0.0125	0.9875	74.85
21.5	24,542,204	259,190	0.0106	0.9894	73.91
22.5	24,264,250	604,091	0.0249	0.9751	73.13
23.5	22,814,408	823,293	0.0361	0.9639	71.31
24.5	20,087,793	268,760	0.0134	0.9866	68.74
25.5	17,476,700	161,865	0.0093	0.9907	67.82
26.5	16,923,347	271,618	0.0160	0.9840	67.19
27.5	16,584,861	163,936	0.0099	0.9901	66.11
28.5	15,987,236	191,170	0.0120	0.9880	65.46
29.5	15,489,139	247,775	0.0160	0.9840	64.67
30.5	15,190,287	421,487	0.0277	0.9723	63.64
31.5	14,269,626	270,800	0.0190	0.9810	61.88
32.5	12,799,636	546,009	0.0427	0.9573	60.70
33.5	11,201,683	342,590	0.0306	0.9694	58.11
34.5	10,057,851	200,539	0.0199	0.9801	56.33
35.5	9,489,711	126,249	0.0133	0.9867	55.21
36.5	8,610,157	265,020	0.0308	0.9692	54.48
37.5	7,877,002	123,428	0.0157	0.9843	52.80
38.5	7,694,301	57,609	0.0075	0.9925	51.97

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,192,401	284,887	0.0460	0.9540	51.58
40.5	5,316,474	97,247	0.0183	0.9817	49.21
41.5	4,996,278	36,161	0.0072	0.9928	48.31
42.5	4,765,349	114,827	0.0241	0.9759	47.96
43.5	4,374,268	50,579	0.0116	0.9884	46.80
44.5	4,162,363	123,123	0.0296	0.9704	46.26
45.5	3,787,602	195,541	0.0516	0.9484	44.89
46.5	3,159,159	75,044	0.0238	0.9762	42.57
47.5	2,919,115	41,109	0.0141	0.9859	41.56
48.5	2,692,091	35,269	0.0131	0.9869	40.97
49.5	2,413,091	87,791	0.0364	0.9636	40.43
50.5	2,135,832	68,552	0.0321	0.9679	38.96
51.5	1,942,145	26,632	0.0137	0.9863	37.71
52.5	1,765,399	144,812	0.0820	0.9180	37.19
53.5	1,355,237	3,016	0.0022	0.9978	34.14
54.5	1,263,879	1,749	0.0014	0.9986	34.06
55.5	998,378	62,031	0.0621	0.9379	34.01
56.5	848,203	23,040	0.0272	0.9728	31.90
57.5	788,880	79,811	0.1012	0.8988	31.03
58.5	687,332	5,261	0.0077	0.9923	27.89
59.5	651,955	21,412	0.0328	0.9672	27.68
60.5	554,053	14,087	0.0254	0.9746	26.77
61.5	485,321	2,370	0.0049	0.9951	26.09
62.5	472,802	33,738	0.0714	0.9286	25.96
63.5	439,451	4,911	0.0112	0.9888	24.11
64.5	421,516	20	0.0000	1.0000	23.84
65.5	419,054	5,693	0.0136	0.9864	23.84
66.5	378,348	1,432	0.0038	0.9962	23.52
67.5	374,116	827	0.0022	0.9978	23.43
68.5	356,653	30,594	0.0858	0.9142	23.38
69.5	325,956	14,266	0.0438	0.9562	21.37
70.5	304,082	16,048	0.0528	0.9472	20.43
71.5	280,392	2,062	0.0074	0.9926	19.35
72.5	249,521	5,401	0.0216	0.9784	19.21
73.5	231,388	7,352	0.0318	0.9682	18.80
74.5	217,613	4,576	0.0210	0.9790	18.20
75.5	190,780	5,990	0.0314	0.9686	17.82
76.5	185,315	65	0.0004	0.9996	17.26
77.5	184,616	3,171	0.0172	0.9828	17.25
78.5	174,111	12,749	0.0732	0.9268	16.95

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	127,762	968	0.0076	0.9924	15.71
80.5	123,486	6,223	0.0504	0.9496	15.59
81.5	116,333		0.0000	1.0000	14.80
82.5	62,336		0.0000	1.0000	14.80
83.5	43,077		0.0000	1.0000	14.80
84.5	31,397		0.0000	1.0000	14.80
85.5	11,246		0.0000	1.0000	14.80
86.5	1,063		0.0000	1.0000	14.80
87.5	1,063		0.0000	1.0000	14.80
88.5	1,044		0.0000	1.0000	14.80
89.5	1,044		0.0000	1.0000	14.80
90.5	1,044		0.0000	1.0000	14.80
91.5	712		0.0000	1.0000	14.80
92.5	82		0.0000	1.0000	14.80
93.5	82		0.0000	1.0000	14.80
94.5					14.80

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,960,687	31,894	0.0017	0.9983	100.00
0.5	18,033,156	123,364	0.0068	0.9932	99.83
1.5	17,488,609	137,540	0.0079	0.9921	99.15
2.5	17,389,086	20,157	0.0012	0.9988	98.37
3.5	16,679,679	204,775	0.0123	0.9877	98.25
4.5	16,816,546	157,113	0.0093	0.9907	97.04
5.5	16,365,575	188,817	0.0115	0.9885	96.14
6.5	16,488,876	78,719	0.0048	0.9952	95.03
7.5	15,373,286	60,947	0.0040	0.9960	94.57
8.5	15,769,279	165,448	0.0105	0.9895	94.19
9.5	17,783,396	271,449	0.0153	0.9847	93.20
10.5	17,077,371	106,252	0.0062	0.9938	91.77
11.5	17,637,106	423,605	0.0240	0.9760	91.20
12.5	18,301,191	188,300	0.0103	0.9897	89.01
13.5	16,121,598	198,362	0.0123	0.9877	88.09
14.5	16,052,718	378,421	0.0236	0.9764	87.01
15.5	15,703,940	298,439	0.0190	0.9810	84.96
16.5	16,545,216	272,656	0.0165	0.9835	83.35
17.5	17,392,616	303,803	0.0175	0.9825	81.97
18.5	17,160,092	248,436	0.0145	0.9855	80.54
19.5	18,537,176	372,779	0.0201	0.9799	79.37
20.5	18,850,199	104,392	0.0055	0.9945	77.77
21.5	18,209,998	152,363	0.0084	0.9916	77.34
22.5	18,125,759	471,262	0.0260	0.9740	76.69
23.5	17,139,470	727,707	0.0425	0.9575	74.70
24.5	14,730,591	197,504	0.0134	0.9866	71.53
25.5	12,527,547	113,758	0.0091	0.9909	70.57
26.5	12,530,240	229,207	0.0183	0.9817	69.93
27.5	12,459,532	55,286	0.0044	0.9956	68.65
28.5	12,264,090	79,121	0.0065	0.9935	68.35
29.5	12,193,266	147,728	0.0121	0.9879	67.91
30.5	12,337,779	322,025	0.0261	0.9739	67.09
31.5	11,742,407	233,640	0.0199	0.9801	65.34
32.5	10,467,509	445,725	0.0426	0.9574	64.04
33.5	9,132,107	260,212	0.0285	0.9715	61.31
34.5	8,235,985	120,074	0.0146	0.9854	59.56
35.5	8,020,986	54,654	0.0068	0.9932	58.69
36.5	7,349,408	212,608	0.0289	0.9711	58.29
37.5	6,671,670	93,990	0.0141	0.9859	56.61
38.5	6,476,247	37,617	0.0058	0.9942	55.81

DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,055,456	197,357	0.0390	0.9610	55.49
40.5	4,361,879	64,452	0.0148	0.9852	53.33
41.5	4,199,901	21,508	0.0051	0.9949	52.54
42.5	4,000,886	100,940	0.0252	0.9748	52.27
43.5	3,622,843	35,189	0.0097	0.9903	50.95
44.5	3,465,281	87,752	0.0253	0.9747	50.46
45.5	3,131,116	160,738	0.0513	0.9487	49.18
46.5	2,581,204	67,920	0.0263	0.9737	46.66
47.5	2,359,579	28,037	0.0119	0.9881	45.43
48.5	2,166,047	22,335	0.0103	0.9897	44.89
49.5	1,900,904	73,079	0.0384	0.9616	44.43
50.5	1,647,512	44,396	0.0269	0.9731	42.72
51.5	1,487,160	5,279	0.0035	0.9965	41.57
52.5	1,361,577	116,610	0.0856	0.9144	41.42
53.5	1,007,959	2,609	0.0026	0.9974	37.87
54.5	929,733	1,169	0.0013	0.9987	37.77
55.5	665,237	53,102	0.0798	0.9202	37.72
56.5	525,143	18,377	0.0350	0.9650	34.71
57.5	476,651	79,144	0.1660	0.8340	33.50
58.5	391,104	2,878	0.0074	0.9926	27.94
59.5	450,459	17,836	0.0396	0.9604	27.73
60.5	361,472	2,466	0.0068	0.9932	26.63
61.5	305,305	1,363	0.0045	0.9955	26.45
62.5	358,906	14,963	0.0417	0.9583	26.33
63.5	370,964	4,911	0.0132	0.9868	25.23
64.5	371,843	20	0.0001	0.9999	24.90
65.5	396,695	5,693	0.0144	0.9856	24.90
66.5	367,228	1,432	0.0039	0.9961	24.54
67.5	371,695	827	0.0022	0.9978	24.44
68.5	354,250	30,594	0.0864	0.9136	24.39
69.5	323,941	14,266	0.0440	0.9560	22.28
70.5	302,067	16,048	0.0531	0.9469	21.30
71.5	279,206	2,062	0.0074	0.9926	20.17
72.5	249,438	5,401	0.0217	0.9783	20.02
73.5	231,306	7,352	0.0318	0.9682	19.59
74.5	217,613	4,576	0.0210	0.9790	18.97
75.5	190,780	5,990	0.0314	0.9686	18.57
76.5	185,315	65	0.0004	0.9996	17.99
77.5	184,616	3,171	0.0172	0.9828	17.98
78.5	174,111	12,749	0.0732	0.9268	17.67

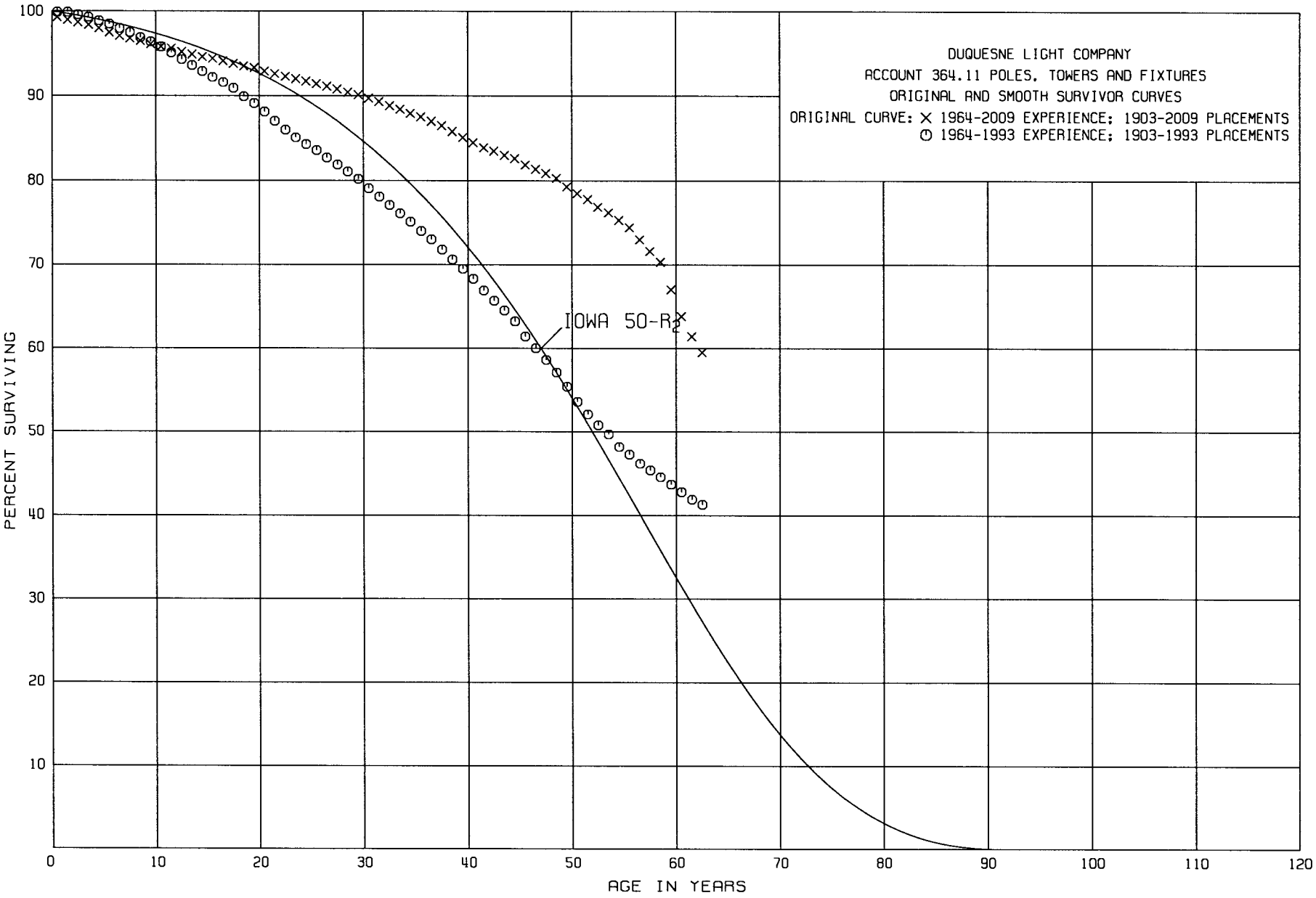
DUQUESNE LIGHT COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	127,762	968	0.0076	0.9924	16.38
80.5	123,486	6,223	0.0504	0.9496	16.26
81.5	116,333		0.0000	1.0000	15.44
82.5	62,336		0.0000	1.0000	15.44
83.5	43,077		0.0000	1.0000	15.44
84.5	31,397		0.0000	1.0000	15.44
85.5	11,246		0.0000	1.0000	15.44
86.5	1,063		0.0000	1.0000	15.44
87.5	1,063		0.0000	1.0000	15.44
88.5	1,044		0.0000	1.0000	15.44
89.5	1,044		0.0000	1.0000	15.44
90.5	1,044		0.0000	1.0000	15.44
91.5	712		0.0000	1.0000	15.44
92.5	82		0.0000	1.0000	15.44
93.5	82		0.0000	1.0000	15.44
94.5					15.44


DUQUESNE LIGHT COMPANY
ACCOUNT 364.11 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1903-2009 PLACEMENTS
O 1964-1993 EXPERIENCE; 1903-1993 PLACEMENTS
IOWA 50-R2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,560,222	1,618,832	0.0067	0.9933	100.00
0.5	230,160,871	667,525	0.0029	0.9971	99.33
1.5	222,534,687	673,030	0.0030	0.9970	99.04
2.5	218,768,130	732,367	0.0033	0.9967	98.74
3.5	210,105,559	844,376	0.0040	0.9960	98.41
4.5	203,628,643	1,189,657	0.0058	0.9942	98.02
5.5	198,193,882	787,793	0.0040	0.9960	97.45
6.5	195,211,236	610,542	0.0031	0.9969	97.06
7.5	194,203,841	579,485	0.0030	0.9970	96.76
8.5	194,567,506	665,376	0.0034	0.9966	96.47
9.5	196,085,911	618,533	0.0032	0.9968	96.14
10.5	197,559,597	535,208	0.0027	0.9973	95.83
11.5	198,419,044	810,540	0.0041	0.9959	95.57
12.5	186,580,638	614,445	0.0033	0.9967	95.18
13.5	178,756,891	458,088	0.0026	0.9974	94.87
14.5	171,122,710	486,471	0.0028	0.9972	94.62
15.5	162,585,456	429,149	0.0026	0.9974	94.36
16.5	155,223,612	460,000	0.0030	0.9970	94.11
17.5	145,581,120	473,523	0.0033	0.9967	93.83
18.5	137,391,426	384,896	0.0028	0.9972	93.52
19.5	130,082,288	439,395	0.0034	0.9966	93.26
20.5	123,141,622	421,043	0.0034	0.9966	92.94
21.5	115,154,758	358,523	0.0031	0.9969	92.62
22.5	108,269,984	390,602	0.0036	0.9964	92.33
23.5	100,595,802	379,951	0.0038	0.9962	92.00
24.5	93,443,028	220,737	0.0024	0.9976	91.65
25.5	87,561,455	321,968	0.0037	0.9963	91.43
26.5	81,116,547	296,532	0.0037	0.9963	91.09
27.5	75,062,208	257,185	0.0034	0.9966	90.75
28.5	70,633,776	266,186	0.0038	0.9962	90.44
29.5	64,512,700	300,893	0.0047	0.9953	90.10
30.5	59,689,447	278,004	0.0047	0.9953	89.68
31.5	55,772,492	294,498	0.0053	0.9947	89.26
32.5	50,999,929	200,037	0.0039	0.9961	88.79
33.5	45,695,075	256,947	0.0056	0.9944	88.44
34.5	40,818,843	197,650	0.0048	0.9952	87.94
35.5	36,521,986	221,682	0.0061	0.9939	87.52
36.5	34,333,215	212,092	0.0062	0.9938	86.99
37.5	32,434,159	258,744	0.0080	0.9920	86.45
38.5	31,174,571	238,381	0.0076	0.9924	85.76

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,519,133	186,613	0.0068	0.9932	85.11
40.5	26,682,056	188,007	0.0070	0.9930	84.53
41.5	25,653,346	134,414	0.0052	0.9948	83.94
42.5	23,696,673	130,891	0.0055	0.9945	83.50
43.5	22,496,244	131,120	0.0058	0.9942	83.04
44.5	21,269,171	166,890	0.0078	0.9922	82.56
45.5	20,136,605	134,816	0.0067	0.9933	81.92
46.5	19,136,985	119,255	0.0062	0.9938	81.37
47.5	17,852,548	116,754	0.0065	0.9935	80.87
48.5	16,740,190	208,435	0.0125	0.9875	80.34
49.5	15,045,405	163,543	0.0109	0.9891	79.34
50.5	13,090,662	121,133	0.0093	0.9907	78.48
51.5	11,697,198	126,043	0.0108	0.9892	77.75
52.5	10,295,395	101,534	0.0099	0.9901	76.91
53.5	9,210,490	103,094	0.0112	0.9888	76.15
54.5	8,089,446	94,470	0.0117	0.9883	75.30
55.5	6,811,914	128,158	0.0188	0.9812	74.42
56.5	5,729,406	115,032	0.0201	0.9799	73.02
57.5	4,940,342	83,784	0.0170	0.9830	71.55
58.5	4,265,910	199,633	0.0468	0.9532	70.33
59.5	3,624,324	174,726	0.0482	0.9518	67.04
60.5	3,097,572	116,159	0.0375	0.9625	63.81
61.5	2,707,023	85,149	0.0315	0.9685	61.42
62.5	2,650,825	43,580	0.0164	0.9836	59.49
63.5	2,678,937	32,193	0.0120	0.9880	58.51
64.5	2,719,187	40,170	0.0148	0.9852	57.81
65.5	2,739,367	30,543	0.0111	0.9889	56.95
66.5	2,776,514	15,691	0.0057	0.9943	56.32
67.5	2,697,904	26,068	0.0097	0.9903	56.00
68.5	2,523,896	29,722	0.0118	0.9882	55.46
69.5	2,464,838	24,514	0.0099	0.9901	54.81
70.5	2,396,937	30,885	0.0129	0.9871	54.27
71.5	2,347,796	24,251	0.0103	0.9897	53.57
72.5	2,227,834	34,145	0.0153	0.9847	53.02
73.5	2,137,250	40,470	0.0189	0.9811	52.21
74.5	1,983,292	23,748	0.0120	0.9880	51.22
75.5	1,873,707	47,962	0.0256	0.9744	50.61
76.5	1,761,230	24,980	0.0142	0.9858	49.31
77.5	1,658,227	34,542	0.0208	0.9792	48.61
78.5	1,408,371	22,163	0.0157	0.9843	47.60

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,191,818	15,539	0.0130	0.9870	46.85
80.5	1,000,816	12,498	0.0125	0.9875	46.24
81.5	752,060	7,769	0.0103	0.9897	45.66
82.5	412,968	2,977	0.0072	0.9928	45.19
83.5	290,905	564	0.0019	0.9981	44.86
84.5	148,166		0.0000	1.0000	44.77
85.5	116,262		0.0000	1.0000	44.77
86.5	114,832	66	0.0006	0.9994	44.77
87.5	103,317	3,034	0.0294	0.9706	44.74
88.5	99,138		0.0000	1.0000	43.42
89.5	40,531		0.0000	1.0000	43.42
90.5	40,452		0.0000	1.0000	43.42
91.5	36,650		0.0000	1.0000	43.42
92.5	18,459		0.0000	1.0000	43.42
93.5	11,189		0.0000	1.0000	43.42
94.5	11,179		0.0000	1.0000	43.42
95.5	1,819		0.0000	1.0000	43.42
96.5	1,819		0.0000	1.0000	43.42
97.5					43.42

DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-1993 EXPERIENCE BAND 1964-1993

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	113,653,005	26,237	0.0002	0.9998	100.00
0.5	105,446,226	132,980	0.0013	0.9987	99.98
1.5	97,193,334	244,764	0.0025	0.9975	99.85
2.5	90,739,879	258,981	0.0029	0.9971	99.60
3.5	86,064,706	323,809	0.0038	0.9962	99.31
4.5	81,640,759	403,342	0.0049	0.9951	98.93
5.5	76,709,232	359,359	0.0047	0.9953	98.45
6.5	72,474,890	360,852	0.0050	0.9950	97.99
7.5	67,742,734	384,027	0.0057	0.9943	97.50
8.5	62,795,255	359,739	0.0057	0.9943	96.94
9.5	59,258,509	383,926	0.0065	0.9935	96.39
10.5	55,099,117	383,816	0.0070	0.9930	95.76
11.5	51,063,445	409,122	0.0080	0.9920	95.09
12.5	48,087,144	373,612	0.0078	0.9922	94.33
13.5	43,946,285	317,007	0.0072	0.9928	93.59
14.5	40,798,711	303,469	0.0074	0.9926	92.92
15.5	38,225,952	257,361	0.0067	0.9933	92.23
16.5	35,030,416	292,263	0.0083	0.9917	91.61
17.5	31,421,866	323,822	0.0103	0.9897	90.85
18.5	27,579,346	260,928	0.0095	0.9905	89.91
19.5	23,881,987	264,408	0.0111	0.9889	89.06
20.5	21,532,165	257,550	0.0120	0.9880	88.07
21.5	19,624,133	220,754	0.0112	0.9888	87.01
22.5	18,443,332	201,001	0.0109	0.9891	86.04
23.5	15,657,911	149,118	0.0095	0.9905	85.10
24.5	14,705,442	129,892	0.0088	0.9912	84.29
25.5	13,588,132	133,937	0.0099	0.9901	83.55
26.5	11,831,971	111,204	0.0094	0.9906	82.72
27.5	10,978,483	117,861	0.0107	0.9893	81.94
28.5	10,230,374	112,434	0.0110	0.9890	81.06
29.5	9,596,944	134,584	0.0140	0.9860	80.17
30.5	9,020,081	106,967	0.0119	0.9881	79.05
31.5	8,455,077	106,999	0.0127	0.9873	78.11
32.5	8,217,583	105,206	0.0128	0.9872	77.12
33.5	7,771,320	109,439	0.0141	0.9859	76.13
34.5	7,120,817	100,412	0.0141	0.9859	75.06
35.5	6,929,675	96,918	0.0140	0.9860	74.00
36.5	6,965,310	114,076	0.0164	0.9836	72.96
37.5	6,716,509	108,926	0.0162	0.9838	71.76
38.5	6,395,535	100,290	0.0157	0.9843	70.60
39.5	5,864,114	102,792	0.0175	0.9825	69.49

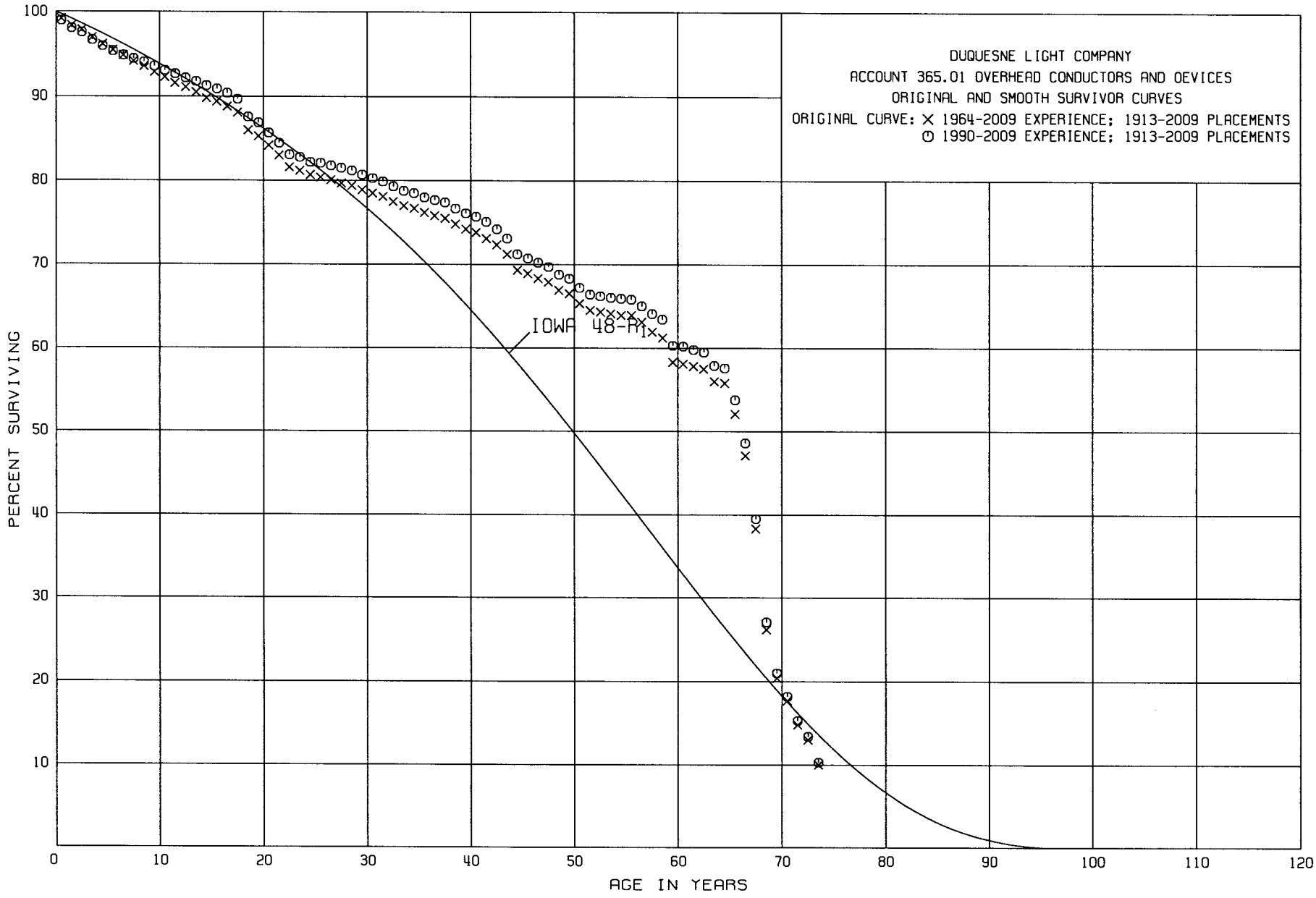
DUQUESNE LIGHT COMPANY

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1993 EXPERIENCE BAND 1964-1993

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
40.5	5,413,264	106,552	0.0197	0.9803	68.27
41.5	5,022,882	92,449	0.0184	0.9816	66.93
42.5	4,617,305	86,518	0.0187	0.9813	65.70
43.5	4,304,408	83,493	0.0194	0.9806	64.47
44.5	3,992,400	117,276	0.0294	0.9706	63.22
45.5	3,676,024	82,163	0.0224	0.9776	61.36
46.5	3,409,517	76,678	0.0225	0.9775	59.99
47.5	3,259,161	82,956	0.0255	0.9745	58.64
48.5	3,091,324	92,399	0.0299	0.9701	57.14
49.5	2,951,720	95,577	0.0324	0.9676	55.43
50.5	2,802,983	78,153	0.0279	0.9721	53.63
51.5	2,647,995	65,410	0.0247	0.9753	52.13
52.5	2,473,832	55,943	0.0226	0.9774	50.84
53.5	2,387,650	72,294	0.0303	0.9697	49.69
54.5	2,249,893	42,703	0.0190	0.9810	48.18
55.5	2,172,040	47,039	0.0217	0.9783	47.26
56.5	2,038,080	37,674	0.0185	0.9815	46.23
57.5	1,934,081	35,090	0.0181	0.9819	45.37
58.5	1,805,348	34,130	0.0189	0.9811	44.55
59.5	1,702,019	36,185	0.0213	0.9787	43.71
60.5	1,622,219	32,244	0.0199	0.9801	42.78
61.5	1,525,190	23,353	0.0153	0.9847	41.93
62.5	1,333,253	19,155	0.0144	0.9856	41.29
63.5	1,139,084	14,201	0.0125	0.9875	40.70
64.5	993,068	15,501	0.0156	0.9844	40.19
65.5	759,130	11,040	0.0145	0.9855	39.56
66.5	427,324	1,506	0.0035	0.9965	38.99
67.5	299,735	982	0.0033	0.9967	38.85
68.5	164,571	365	0.0022	0.9978	38.72
69.5	110,520	52	0.0005	0.9995	38.63
70.5	109,730	58	0.0005	0.9995	38.61
71.5	98,594		0.0000	1.0000	38.59
72.5	98,049		0.0000	1.0000	38.59
73.5	41,835		0.0000	1.0000	38.59
74.5	41,724		0.0000	1.0000	38.59
75.5	38,112	64	0.0017	0.9983	38.59
76.5	17,723		0.0000	1.0000	38.52
77.5	10,831		0.0000	1.0000	38.52
78.5	10,813		0.0000	1.0000	38.52
79.5	1,924		0.0000	1.0000	38.52
80.5	1,924		0.0000	1.0000	38.52
81.5					38.52


DUQUESNE LIGHT COMPANY
ACCOUNT 365.01 OVERHEAD CONDUCTORS AND OEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1913-2009 PLACEMENTS
O 1990-2009 EXPERIENCE; 1913-2009 PLACEMENTS
IOWA 48-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	241,990,797	1,949,209	0.0081	0.9919	100.00
0.5	223,399,473	1,695,661	0.0076	0.9924	99.19
1.5	209,783,149	1,188,766	0.0057	0.9943	98.44
2.5	206,138,113	1,769,342	0.0086	0.9914	97.88
3.5	195,090,571	1,601,814	0.0082	0.9918	97.04
4.5	170,902,656	1,275,700	0.0075	0.9925	96.24
5.5	161,234,365	1,123,623	0.0070	0.9930	95.52
6.5	154,103,561	1,044,526	0.0068	0.9932	94.85
7.5	146,274,531	1,001,099	0.0068	0.9932	94.21
8.5	129,280,125	951,607	0.0074	0.9926	93.57
9.5	123,948,031	808,096	0.0065	0.9935	92.88
10.5	117,634,534	810,094	0.0069	0.9931	92.28
11.5	118,110,324	737,273	0.0062	0.9938	91.64
12.5	112,766,645	758,125	0.0067	0.9933	91.07
13.5	107,805,686	746,505	0.0069	0.9931	90.46
14.5	108,348,470	504,288	0.0047	0.9953	89.84
15.5	106,620,549	722,422	0.0068	0.9932	89.42
16.5	102,937,337	875,074	0.0085	0.9915	88.81
17.5	98,968,711	2,280,961	0.0230	0.9770	88.06
18.5	94,222,635	776,980	0.0082	0.9918	86.03
19.5	92,576,272	1,224,320	0.0132	0.9868	85.32
20.5	90,842,600	1,284,850	0.0141	0.9859	84.19
21.5	88,293,130	1,481,606	0.0168	0.9832	83.00
22.5	85,267,621	439,712	0.0052	0.9948	81.61
23.5	81,496,677	546,176	0.0067	0.9933	81.19
24.5	78,966,796	212,416	0.0027	0.9973	80.65
25.5	76,011,665	270,549	0.0036	0.9964	80.43
26.5	72,241,324	359,469	0.0050	0.9950	80.14
27.5	68,313,530	266,971	0.0039	0.9961	79.74
28.5	64,697,836	405,016	0.0063	0.9937	79.43
29.5	58,726,089	325,565	0.0055	0.9945	78.93
30.5	54,559,151	311,552	0.0057	0.9943	78.50
31.5	50,127,417	341,712	0.0068	0.9932	78.05
32.5	44,495,021	307,808	0.0069	0.9931	77.52
33.5	38,644,145	169,257	0.0044	0.9956	76.99
34.5	33,099,371	202,186	0.0061	0.9939	76.65
35.5	28,097,779	132,962	0.0047	0.9953	76.18
36.5	25,253,489	109,599	0.0043	0.9957	75.82
37.5	23,292,453	206,703	0.0089	0.9911	75.49
38.5	22,132,070	182,814	0.0083	0.9917	74.82

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,553,939	106,268	0.0057	0.9943	74.20
40.5	17,646,997	155,409	0.0088	0.9912	73.78
41.5	17,007,799	200,047	0.0118	0.9882	73.13
42.5	16,377,106	253,780	0.0155	0.9845	72.27
43.5	15,389,278	391,824	0.0255	0.9745	71.15
44.5	14,218,025	99,127	0.0070	0.9930	69.34
45.5	13,413,455	108,016	0.0081	0.9919	68.85
46.5	12,594,035	80,687	0.0064	0.9936	68.29
47.5	11,593,294	157,556	0.0136	0.9864	67.85
48.5	10,724,052	76,299	0.0071	0.9929	66.93
49.5	9,421,892	163,564	0.0174	0.9826	66.45
50.5	8,026,107	98,375	0.0123	0.9877	65.29
51.5	7,031,658	17,624	0.0025	0.9975	64.49
52.5	6,117,455	24,793	0.0041	0.9959	64.33
53.5	5,239,305	10,303	0.0020	0.9980	64.07
54.5	4,461,589	4,941	0.0011	0.9989	63.94
55.5	3,778,895	47,829	0.0127	0.9873	63.87
56.5	2,920,678	55,837	0.0191	0.9809	63.06
57.5	2,223,170	24,031	0.0108	0.9892	61.86
58.5	1,756,295	83,916	0.0478	0.9522	61.19
59.5	1,234,126	3,625	0.0029	0.9971	58.27
60.5	864,107	4,434	0.0051	0.9949	58.10
61.5	676,254	3,898	0.0058	0.9942	57.80
62.5	575,348	14,746	0.0256	0.9744	57.46
63.5	537,348	2,218	0.0041	0.9959	55.99
64.5	540,185	35,186	0.0651	0.9349	55.76
65.5	527,447	51,132	0.0969	0.9031	52.13
66.5	511,497	95,557	0.1868	0.8132	47.08
67.5	470,727	148,076	0.3146	0.6854	38.29
68.5	287,554	64,322	0.2237	0.7763	26.24
69.5	221,101	29,172	0.1319	0.8681	20.37
70.5	222,482	36,423	0.1637	0.8363	17.68
71.5	196,312	24,066	0.1226	0.8774	14.79
72.5	169,702	39,338	0.2318	0.7682	12.98
73.5	116,409	24,382	0.2095	0.7905	9.97
74.5	70,274	15,137	0.2154	0.7846	7.88
75.5	43,123	25,756	0.5973	0.4027	6.18
76.5	16,220	13,426	0.8277	0.1723	2.49
77.5	2,661	1,226	0.4607	0.5393	0.43
78.5	2,177	888	0.4079	0.5921	0.23

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,283	272	0.2120	0.7880	0.14
80.5	982	461	0.4695	0.5305	0.11
81.5	541	122	0.2255	0.7745	0.06
82.5	411	121	0.2944	0.7056	0.05
83.5	290		0.0000	1.0000	0.04
84.5	290	109	0.3759	0.6241	0.04
85.5	182	49	0.2692	0.7308	0.02
86.5	133	131	0.9850	0.0150	0.01
87.5	2		0.0000	1.0000	0.00
88.5	2		0.0000	1.0000	0.00
89.5	2	2	1.0000	0.0000	0.00
90.5					0.00

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	199,294,228	1,945,822	0.0098	0.9902	100.00
0.5	182,879,015	1,647,969	0.0090	0.9910	99.02
1.5	170,794,067	965,509	0.0057	0.9943	98.13
2.5	168,891,114	1,432,747	0.0085	0.9915	97.57
3.5	160,374,735	1,302,831	0.0081	0.9919	96.74
4.5	138,138,124	817,673	0.0059	0.9941	95.96
5.5	130,174,118	678,389	0.0052	0.9948	95.39
6.5	124,961,777	485,461	0.0039	0.9961	94.89
7.5	119,102,223	494,250	0.0041	0.9959	94.52
8.5	104,353,497	629,810	0.0060	0.9940	94.13
9.5	101,632,959	506,466	0.0050	0.9950	93.57
10.5	97,369,214	436,931	0.0045	0.9955	93.10
11.5	99,642,487	473,411	0.0048	0.9952	92.68
12.5	96,943,915	437,660	0.0045	0.9955	92.24
13.5	94,529,322	576,028	0.0061	0.9939	91.82
14.5	97,572,259	373,715	0.0038	0.9962	91.26
15.5	97,987,428	557,591	0.0057	0.9943	90.91
16.5	95,954,717	777,357	0.0081	0.9919	90.39
17.5	92,947,738	2,178,093	0.0234	0.9766	89.66
18.5	88,695,425	722,362	0.0081	0.9919	87.56
19.5	88,389,368	1,127,831	0.0128	0.9872	86.85
20.5	87,071,030	1,217,166	0.0140	0.9860	85.74
21.5	84,822,218	1,421,172	0.0168	0.9832	84.54
22.5	82,004,654	366,539	0.0045	0.9955	83.12
23.5	78,474,008	487,704	0.0062	0.9938	82.75
24.5	76,154,077	154,026	0.0020	0.9980	82.24
25.5	73,441,632	234,945	0.0032	0.9968	82.08
26.5	69,888,400	300,424	0.0043	0.9957	81.82
27.5	66,126,842	253,398	0.0038	0.9962	81.47
28.5	62,680,983	355,459	0.0057	0.9943	81.16
29.5	56,928,285	298,379	0.0052	0.9948	80.70
30.5	53,063,296	285,997	0.0054	0.9946	80.28
31.5	48,823,611	322,761	0.0066	0.9934	79.85
32.5	43,300,985	270,926	0.0063	0.9937	79.32
33.5	37,555,912	144,867	0.0039	0.9961	78.82
34.5	32,060,440	195,357	0.0061	0.9939	78.51
35.5	27,214,253	111,927	0.0041	0.9959	78.03
36.5	24,451,940	101,594	0.0042	0.9958	77.71
37.5	22,614,676	193,001	0.0085	0.9915	77.38
38.5	21,511,166	175,305	0.0081	0.9919	76.72

DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,008,580	92,008	0.0051	0.9949	76.10
40.5	17,208,452	133,861	0.0078	0.9922	75.71
41.5	16,685,297	198,426	0.0119	0.9881	75.12
42.5	16,073,094	252,912	0.0157	0.9843	74.23
43.5	15,139,914	382,584	0.0253	0.9747	73.06
44.5	13,995,787	96,912	0.0069	0.9931	71.21
45.5	13,195,465	102,947	0.0078	0.9922	70.72
46.5	12,392,208	77,350	0.0062	0.9938	70.17
47.5	11,402,527	152,247	0.0134	0.9866	69.73
48.5	10,566,095	72,154	0.0068	0.9932	68.80
49.5	9,268,966	152,206	0.0164	0.9836	68.33
50.5	7,885,015	98,136	0.0124	0.9876	67.21
51.5	6,891,164	17,185	0.0025	0.9975	66.38
52.5	5,980,828	15,091	0.0025	0.9975	66.21
53.5	5,114,769	9,514	0.0019	0.9981	66.04
54.5	4,340,697	4,738	0.0011	0.9989	65.91
55.5	3,659,445	46,400	0.0127	0.9873	65.84
56.5	2,803,836	40,613	0.0145	0.9855	65.00
57.5	2,124,384	23,149	0.0109	0.9891	64.06
58.5	1,667,858	80,205	0.0481	0.9519	63.36
59.5	1,165,546	2,763	0.0024	0.9976	60.31
60.5	805,361	4,434	0.0055	0.9945	60.17
61.5	631,045	3,898	0.0062	0.9938	59.84
62.5	543,166	14,713	0.0271	0.9729	59.47
63.5	512,846	2,218	0.0043	0.9957	57.86
64.5	534,113	35,186	0.0659	0.9341	57.61
65.5	526,969	51,132	0.0970	0.9030	53.81
66.5	511,038	95,557	0.1870	0.8130	48.59
67.5	470,429	148,076	0.3148	0.6852	39.50
68.5	287,554	64,322	0.2237	0.7763	27.07
69.5	221,101	29,172	0.1319	0.8681	21.01
70.5	222,482	36,423	0.1637	0.8363	18.24
71.5	196,312	24,066	0.1226	0.8774	15.25
72.5	169,702	39,338	0.2318	0.7682	13.38
73.5	116,409	24,382	0.2095	0.7905	10.28
74.5	70,274	15,137	0.2154	0.7846	8.13
75.5	43,123	25,756	0.5973	0.4027	6.38
76.5	16,220	13,426	0.8277	0.1723	2.57
77.5	2,661	1,226	0.4607	0.5393	0.44
78.5	2,177	888	0.4079	0.5921	0.24

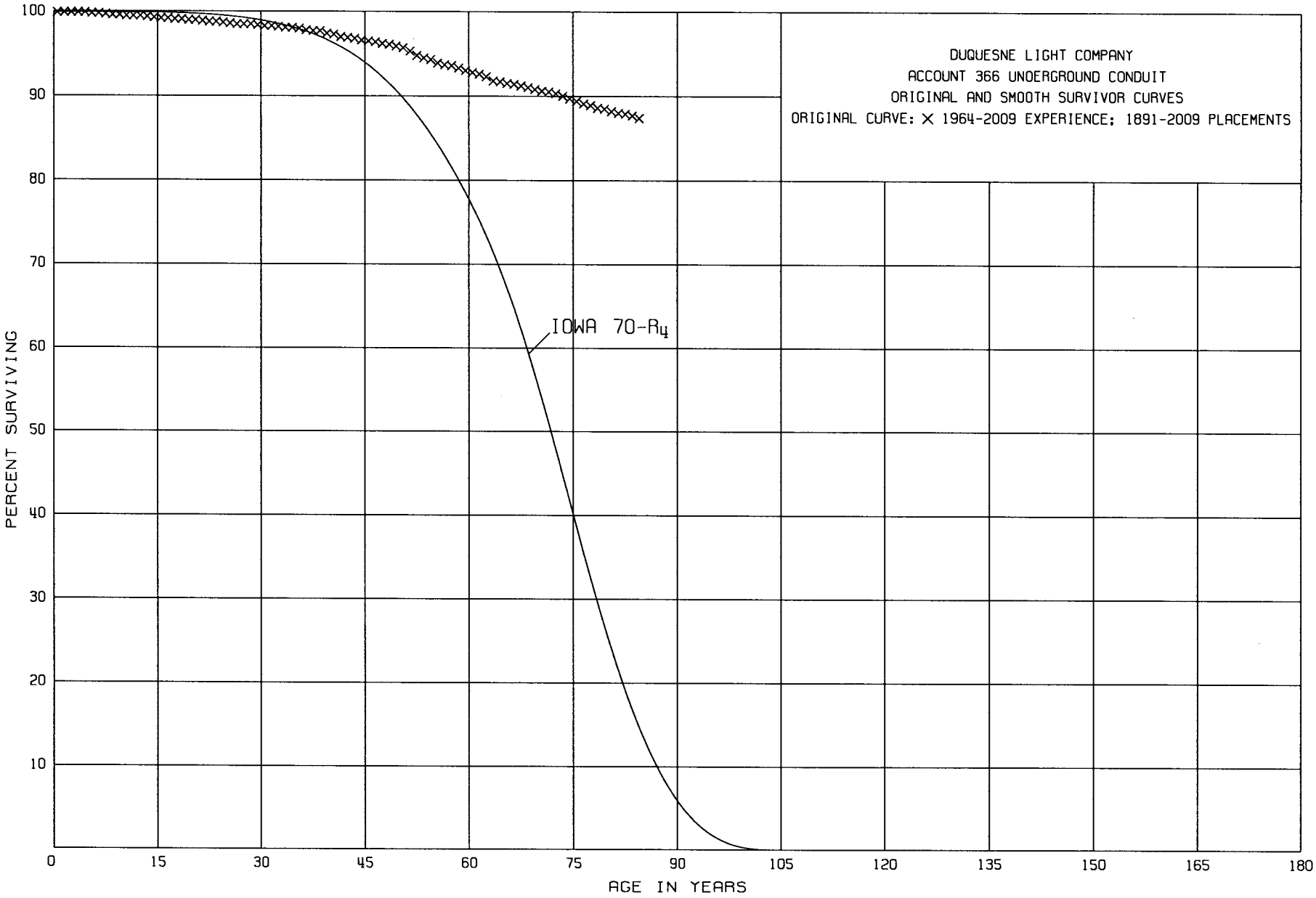
DUQUESNE LIGHT COMPANY

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,283	272	0.2120	0.7880	0.14
80.5	982	461	0.4695	0.5305	0.11
81.5	541	122	0.2255	0.7745	0.06
82.5	411	121	0.2944	0.7056	0.05
83.5	290		0.0000	1.0000	0.04
84.5	290	109	0.3759	0.6241	0.04
85.5	182	49	0.2692	0.7308	0.02
86.5	133	131	0.9850	0.0150	0.01
87.5	2		0.0000	1.0000	0.00
88.5	2		0.0000	1.0000	0.00
89.5	2	2	1.0000	0.0000	0.00
90.5					0.00


DUQUESNE LIGHT COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE: 1891-2009 PLACEMENTS
IOWA 70-R4
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
15
30
45
60
75
90
105
120
135
150
165
180

DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	89,659,141	1,927	0.0000	1.0000	100.00
0.5	83,950,136	5,046	0.0001	0.9999	100.00
1.5	82,353,438	21,384	0.0003	0.9997	99.99
2.5	80,265,463	33,791	0.0004	0.9996	99.96
3.5	76,898,199	40,615	0.0005	0.9995	99.92
4.5	75,012,043	27,972	0.0004	0.9996	99.87
5.5	74,935,477	62,333	0.0008	0.9992	99.83
6.5	72,094,536	59,501	0.0008	0.9992	99.75
7.5	69,981,707	44,835	0.0006	0.9994	99.67
8.5	70,165,179	22,777	0.0003	0.9997	99.61
9.5	70,026,773	25,067	0.0004	0.9996	99.58
10.5	68,829,712	17,937	0.0003	0.9997	99.54
11.5	68,480,406	29,352	0.0004	0.9996	99.51
12.5	67,791,432	40,200	0.0006	0.9994	99.47
13.5	67,052,064	65,389	0.0010	0.9990	99.41
14.5	65,392,372	63,034	0.0010	0.9990	99.31
15.5	64,483,625	26,095	0.0004	0.9996	99.21
16.5	60,466,695	46,796	0.0008	0.9992	99.17
17.5	58,800,284	17,907	0.0003	0.9997	99.09
18.5	57,757,460	17,070	0.0003	0.9997	99.06
19.5	55,153,721	29,172	0.0005	0.9995	99.03
20.5	51,981,062	46,839	0.0009	0.9991	98.98
21.5	50,458,843	48,857	0.0010	0.9990	98.89
22.5	49,497,498	17,890	0.0004	0.9996	98.79
23.5	44,560,749	45,011	0.0010	0.9990	98.75
24.5	42,635,330	15,709	0.0004	0.9996	98.65
25.5	39,456,143	28,568	0.0007	0.9993	98.61
26.5	36,659,286	20,365	0.0006	0.9994	98.54
27.5	33,475,171	11,247	0.0003	0.9997	98.48
28.5	32,643,316	20,465	0.0006	0.9994	98.45
29.5	30,010,293	32,916	0.0011	0.9989	98.39
30.5	28,240,462	6,899	0.0002	0.9998	98.28
31.5	26,037,837	9,327	0.0004	0.9996	98.26
32.5	25,391,355	27,448	0.0011	0.9989	98.22
33.5	24,390,404	8,507	0.0003	0.9997	98.11
34.5	23,242,639	29,139	0.0013	0.9987	98.08
35.5	20,676,711	22,917	0.0011	0.9989	97.95
36.5	19,415,331	28,132	0.0014	0.9986	97.84
37.5	18,458,529	7,067	0.0004	0.9996	97.70
38.5	15,825,193	37,984	0.0024	0.9976	97.66

DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,991,091	22,281	0.0015	0.9985	97.43
40.5	14,370,467	43,598	0.0030	0.9970	97.28
41.5	14,442,863	14,671	0.0010	0.9990	96.99
42.5	13,531,089	15,623	0.0012	0.9988	96.89
43.5	13,260,451	19,064	0.0014	0.9986	96.77
44.5	12,363,832	17,113	0.0014	0.9986	96.63
45.5	12,151,911	18,769	0.0015	0.9985	96.49
46.5	12,134,709	17,434	0.0014	0.9986	96.35
47.5	11,584,976	19,726	0.0017	0.9983	96.22
48.5	10,928,723	15,208	0.0014	0.9986	96.06
49.5	10,665,963	26,082	0.0024	0.9976	95.93
50.5	10,726,374	44,507	0.0041	0.9959	95.70
51.5	10,200,824	54,539	0.0053	0.9947	95.31
52.5	9,973,187	34,355	0.0034	0.9966	94.80
53.5	9,636,692	16,257	0.0017	0.9983	94.48
54.5	9,209,082	40,589	0.0044	0.9956	94.32
55.5	8,671,126	14,459	0.0017	0.9983	93.90
56.5	8,330,584	13,738	0.0016	0.9984	93.74
57.5	8,151,145	22,030	0.0027	0.9973	93.59
58.5	8,083,453	34,038	0.0042	0.9958	93.34
59.5	7,830,704	16,895	0.0022	0.9978	92.95
60.5	7,783,887	13,395	0.0017	0.9983	92.75
61.5	7,924,238	27,526	0.0035	0.9965	92.59
62.5	7,959,184	38,098	0.0048	0.9952	92.27
63.5	7,912,218	9,855	0.0012	0.9988	91.83
64.5	7,871,514	18,117	0.0023	0.9977	91.72
65.5	7,840,992	14,318	0.0018	0.9982	91.51
66.5	7,778,113	10,868	0.0014	0.9986	91.35
67.5	7,742,835	20,626	0.0027	0.9973	91.22
68.5	7,489,156	15,026	0.0020	0.9980	90.97
69.5	7,465,696	12,623	0.0017	0.9983	90.79
70.5	7,398,975	14,776	0.0020	0.9980	90.64
71.5	7,394,547	10,784	0.0015	0.9985	90.46
72.5	7,328,389	29,797	0.0041	0.9959	90.32
73.5	7,319,375	19,194	0.0026	0.9974	89.95
74.5	7,225,443	22,079	0.0031	0.9969	89.72
75.5	7,161,814	24,907	0.0035	0.9965	89.44
76.5	7,073,466	20,263	0.0029	0.9971	89.13
77.5	6,982,616	19,156	0.0027	0.9973	88.87
78.5	6,641,340	13,539	0.0020	0.9980	88.63

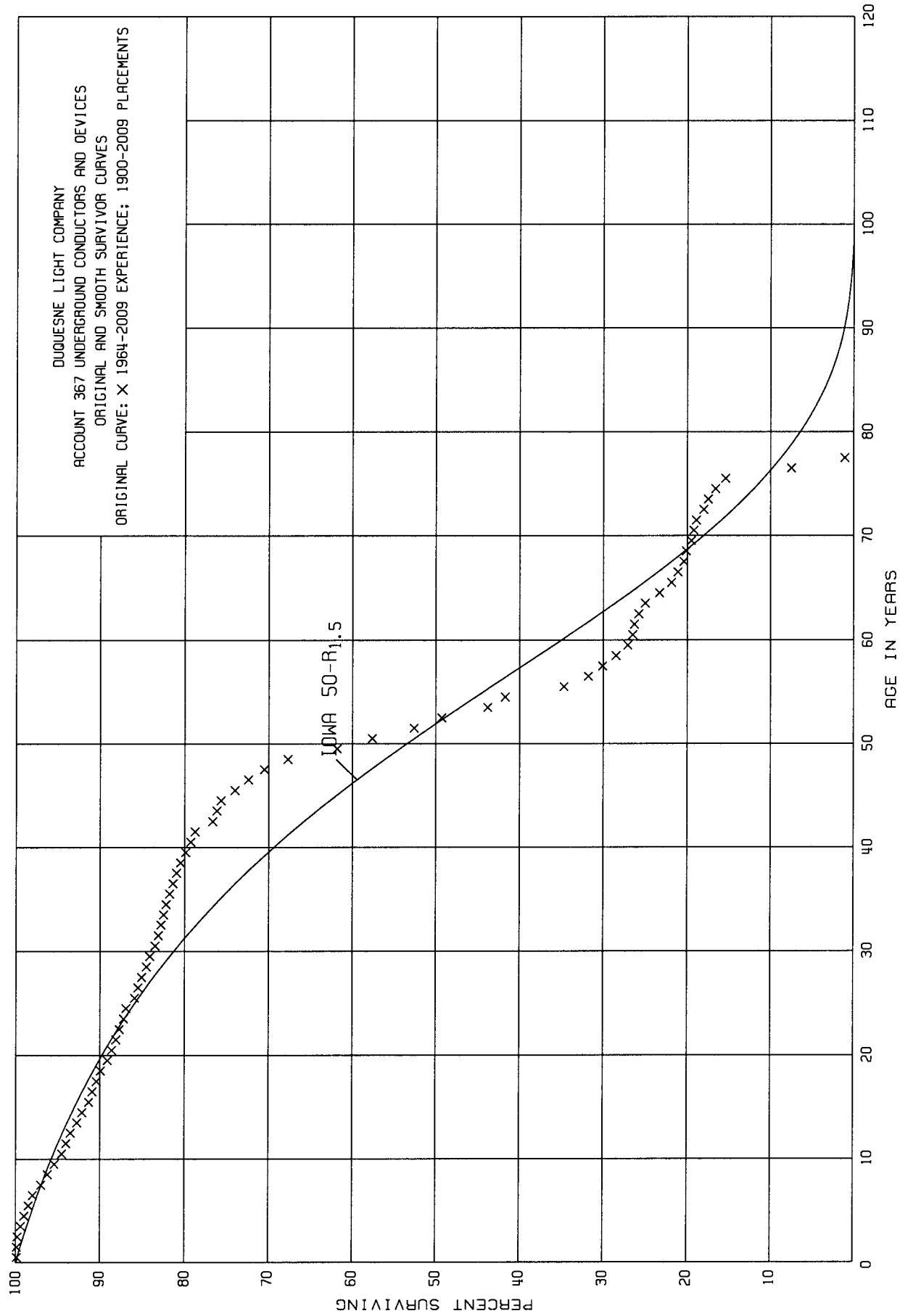
DUQUESNE LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,268,941	16,742	0.0027	0.9973	88.45
80.5	5,621,598	11,226	0.0020	0.9980	88.21
81.5	5,178,695	9,926	0.0019	0.9981	88.03
82.5	4,188,980	10,026	0.0024	0.9976	87.86
83.5	3,603,227	9,157	0.0025	0.9975	87.65
84.5	3,028,638	8,939	0.0030	0.9970	87.43
85.5	2,446,238	6,881	0.0028	0.9972	87.17
86.5	1,866,529	7,154	0.0038	0.9962	86.93
87.5	1,501,049	7,717	0.0051	0.9949	86.60
88.5	1,422,570	3,842	0.0027	0.9973	86.16
89.5	1,379,656	2,888	0.0021	0.9979	85.93
90.5	1,335,949	1,333	0.0010	0.9990	85.75
91.5	1,333,962	1,499	0.0011	0.9989	85.66
92.5	1,254,357	2,017	0.0016	0.9984	85.57
93.5	1,191,955	7,504	0.0063	0.9937	85.43
94.5	1,130,194	3,323	0.0029	0.9971	84.89
95.5	1,065,771	3,722	0.0035	0.9965	84.64
96.5	775,292	5,936	0.0077	0.9923	84.34
97.5	762,944	12,277	0.0161	0.9839	83.69
98.5	746,677	13,189	0.0177	0.9823	82.34
99.5	720,009	9,247	0.0128	0.9872	80.88
100.5	710,575	1,830	0.0026	0.9974	79.84
101.5	702,759	3,787	0.0054	0.9946	79.63
102.5	649,253	1,556	0.0024	0.9976	79.20
103.5	641,269	5,248	0.0082	0.9918	79.01
104.5	590,042	7,354	0.0125	0.9875	78.36
105.5	567,049	4,501	0.0079	0.9921	77.38
106.5	436,360	2,122	0.0049	0.9951	76.77
107.5	212,423	1,911	0.0090	0.9910	76.39
108.5	114,526	219	0.0019	0.9981	75.70
109.5	110,312	859	0.0078	0.9922	75.56
110.5	59,326	1,050	0.0177	0.9823	74.97
111.5	56,015	147	0.0026	0.9974	73.64
112.5	37,296	272	0.0073	0.9927	73.45
113.5	2,282		0.0000	1.0000	72.91
114.5	2,282		0.0000	1.0000	72.91
115.5	2,282		0.0000	1.0000	72.91
116.5	2,282		0.0000	1.0000	72.91
117.5	2,282		0.0000	1.0000	72.91
118.5					72.91


DUQUESNE LIGHT COMPANY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1900-2009 PLACEMENTS
IOWA 50-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,448,247	62,993	0.0003	0.9997	100.00
0.5	222,898,733	91,876	0.0004	0.9996	99.97
1.5	213,793,490	300,104	0.0014	0.9986	99.93
2.5	206,480,535	742,805	0.0036	0.9964	99.79
3.5	191,388,542	750,028	0.0039	0.9961	99.43
4.5	175,279,963	917,900	0.0052	0.9948	99.04
5.5	162,439,478	874,189	0.0054	0.9946	98.52
6.5	154,737,350	1,554,651	0.0100	0.9900	97.99
7.5	148,062,812	1,170,797	0.0079	0.9921	97.01
8.5	144,108,302	1,190,715	0.0083	0.9917	96.24
9.5	132,969,517	1,304,302	0.0098	0.9902	95.44
10.5	124,247,922	650,489	0.0052	0.9948	94.50
11.5	122,949,206	675,594	0.0055	0.9945	94.01
12.5	118,981,539	1,043,329	0.0088	0.9912	93.49
13.5	114,260,082	679,759	0.0059	0.9941	92.67
14.5	110,574,267	969,463	0.0088	0.9912	92.12
15.5	105,396,824	494,323	0.0047	0.9953	91.31
16.5	99,865,415	570,729	0.0057	0.9943	90.88
17.5	94,120,879	517,920	0.0055	0.9945	90.36
18.5	87,987,222	788,657	0.0090	0.9910	89.86
19.5	81,946,500	403,982	0.0049	0.9951	89.05
20.5	77,813,265	437,282	0.0056	0.9944	88.61
21.5	74,236,841	346,407	0.0047	0.9953	88.11
22.5	71,219,772	420,355	0.0059	0.9941	87.70
23.5	66,859,180	256,579	0.0038	0.9962	87.18
24.5	62,319,205	677,894	0.0109	0.9891	86.85
25.5	56,086,235	236,808	0.0042	0.9958	85.90
26.5	53,438,579	298,335	0.0056	0.9944	85.54
27.5	49,373,708	356,948	0.0072	0.9928	85.06
28.5	47,103,972	193,059	0.0041	0.9959	84.45
29.5	42,943,229	307,177	0.0072	0.9928	84.10
30.5	38,262,486	174,749	0.0046	0.9954	83.49
31.5	34,642,021	114,911	0.0033	0.9967	83.11
32.5	31,051,877	113,624	0.0037	0.9963	82.84
33.5	27,307,601	104,466	0.0038	0.9962	82.53
34.5	23,630,612	112,909	0.0048	0.9952	82.22
35.5	21,642,065	120,904	0.0056	0.9944	81.83
36.5	19,962,895	103,276	0.0052	0.9948	81.37
37.5	17,775,398	98,847	0.0056	0.9944	80.95
38.5	14,629,164	102,104	0.0070	0.9930	80.50

DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,121,658	101,363	0.0077	0.9923	79.94
40.5	12,052,997	85,545	0.0071	0.9929	79.32
41.5	11,428,250	292,460	0.0256	0.9744	78.76
42.5	10,466,113	76,547	0.0073	0.9927	76.74
43.5	9,984,290	68,774	0.0069	0.9931	76.18
44.5	9,267,438	207,217	0.0224	0.9776	75.65
45.5	8,671,290	189,192	0.0218	0.9782	73.96
46.5	8,240,103	212,751	0.0258	0.9742	72.35
47.5	7,916,883	307,617	0.0389	0.9611	70.48
48.5	7,139,623	626,541	0.0878	0.9122	67.74
49.5	6,580,692	448,481	0.0682	0.9318	61.79
50.5	6,191,143	538,489	0.0870	0.9130	57.58
51.5	5,629,943	352,579	0.0626	0.9374	52.57
52.5	5,269,511	591,427	0.1122	0.8878	49.28
53.5	4,703,970	217,934	0.0463	0.9537	43.75
54.5	4,480,609	757,868	0.1691	0.8309	41.72
55.5	3,716,922	311,541	0.0838	0.9162	34.67
56.5	3,396,224	174,542	0.0514	0.9486	31.76
57.5	3,224,798	170,593	0.0529	0.9471	30.13
58.5	3,056,298	155,049	0.0507	0.9493	28.54
59.5	2,906,047	58,841	0.0202	0.9798	27.09
60.5	2,847,266	31,196	0.0110	0.9890	26.54
61.5	2,819,014	45,241	0.0160	0.9840	26.25
62.5	2,774,311	84,573	0.0305	0.9695	25.83
63.5	2,693,103	187,042	0.0695	0.9305	25.04
64.5	2,507,091	156,251	0.0623	0.9377	23.30
65.5	2,349,689	82,997	0.0353	0.9647	21.85
66.5	2,267,080	78,088	0.0344	0.9656	21.08
67.5	2,189,335	24,354	0.0111	0.9889	20.35
68.5	2,166,666	71,453	0.0330	0.9670	20.12
69.5	2,101,181	32,384	0.0154	0.9846	19.46
70.5	2,074,649	27,064	0.0130	0.9870	19.16
71.5	2,055,004	96,026	0.0467	0.9533	18.91
72.5	1,977,611	62,666	0.0317	0.9683	18.03
73.5	1,928,405	92,933	0.0482	0.9518	17.46
74.5	1,843,625	137,251	0.0744	0.9256	16.62
75.5	1,718,203	885,660	0.5155	0.4845	15.38
76.5	844,636	726,113	0.8597	0.1403	7.45
77.5	118,524	23,752	0.2004	0.7996	1.05
78.5	94,772	3,582	0.0378	0.9622	0.84

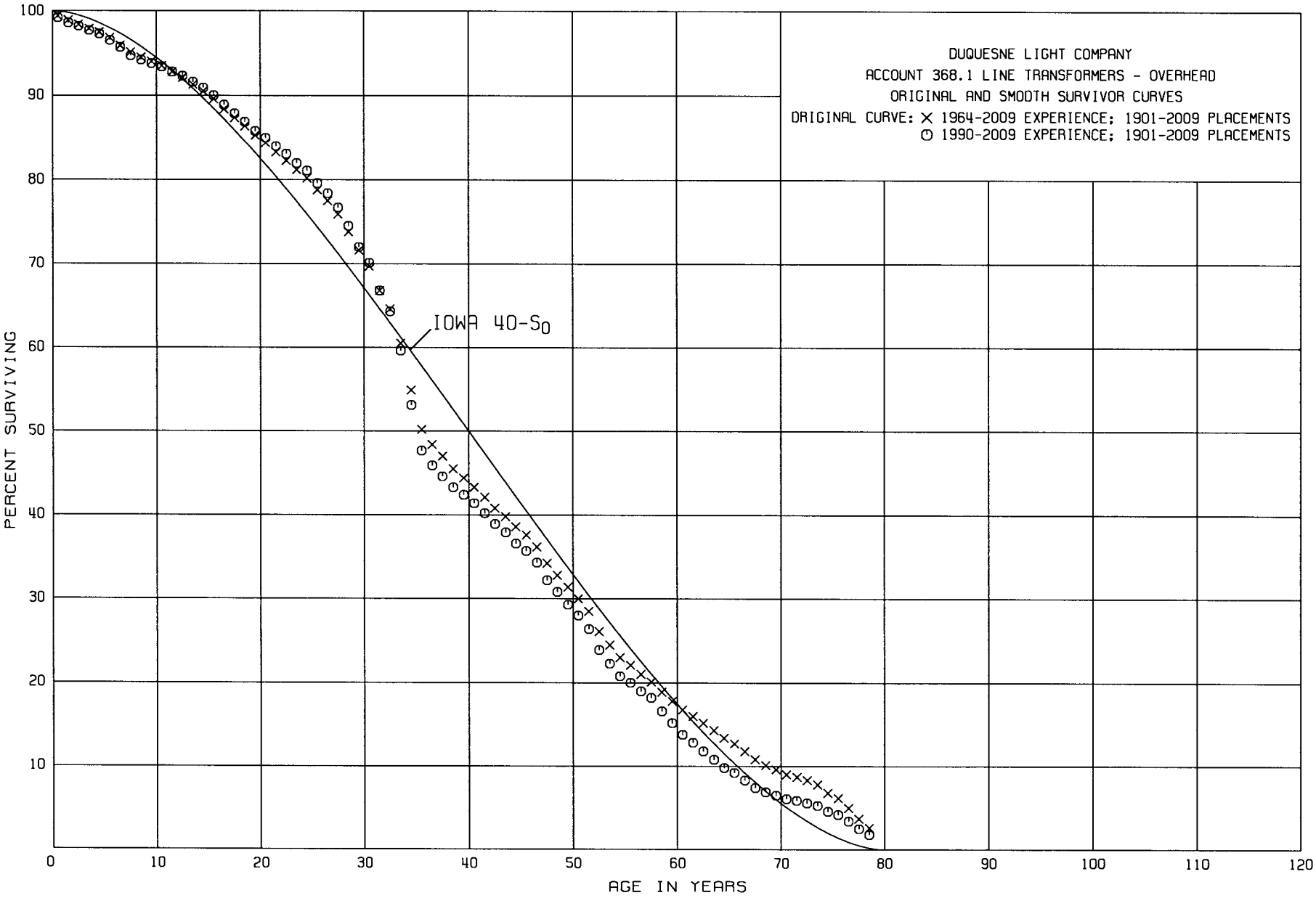
DUQUESNE LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	91,190	390	0.0043	0.9957	0.81
80.5	90,800	1,207	0.0133	0.9867	0.81
81.5	89,131	1,598	0.0179	0.9821	0.80
82.5	86,887	25,657	0.2953	0.7047	0.79
83.5	61,223	2,245	0.0367	0.9633	0.56
84.5	58,978	3,744	0.0635	0.9365	0.54
85.5	55,068	22,808	0.4142	0.5858	0.51
86.5	32,224	513	0.0159	0.9841	0.30
87.5	31,710	3,265	0.1030	0.8970	0.30
88.5	28,477	4,844	0.1701	0.8299	0.27
89.5	23,633	19,902	0.8421	0.1579	0.22
90.5	3,731		0.0000	1.0000	0.03
91.5	3,731	747	0.2002	0.7998	0.03
92.5	2,985	1,094	0.3665	0.6335	0.02
93.5	1,890		0.0000	1.0000	0.01
94.5	1,431		0.0000	1.0000	0.01
95.5	1,431		0.0000	1.0000	0.01
96.5	1,431		0.0000	1.0000	0.01
97.5	1,431		0.0000	1.0000	0.01
98.5	1,431		0.0000	1.0000	0.01
99.5	1,305		0.0000	1.0000	0.01
100.5	1,305		0.0000	1.0000	0.01
101.5	1,305		0.0000	1.0000	0.01
102.5	959		0.0000	1.0000	0.01
103.5	959		0.0000	1.0000	0.01
104.5	959	661	0.6893	0.3107	0.01
105.5	298		0.0000	1.0000	0.00
106.5	298		0.0000	1.0000	0.00
107.5					0.00


DUQUESNE LIGHT COMPANY
ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1901-2009 PLACEMENTS
O 1990-2009 EXPERIENCE; 1901-2009 PLACEMENTS
IOWA 40-S0
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,195,747	1,012,030	0.0063	0.9937	100.00
0.5	150,460,431	761,829	0.0051	0.9949	99.37
1.5	144,010,405	630,268	0.0044	0.9956	98.86
2.5	138,701,510	734,514	0.0053	0.9947	98.43
3.5	131,993,202	566,771	0.0043	0.9957	97.91
4.5	110,639,461	834,638	0.0075	0.9925	97.49
5.5	100,815,982	927,051	0.0092	0.9908	96.76
6.5	98,412,622	825,872	0.0084	0.9916	95.87
7.5	92,730,844	570,198	0.0061	0.9939	95.06
8.5	90,546,407	510,860	0.0056	0.9944	94.48
9.5	87,920,874	456,231	0.0052	0.9948	93.95
10.5	83,507,959	564,637	0.0068	0.9932	93.46
11.5	84,088,256	611,626	0.0073	0.9927	92.82
12.5	83,098,142	749,374	0.0090	0.9910	92.14
13.5	82,237,243	715,798	0.0087	0.9913	91.31
14.5	80,143,838	781,121	0.0097	0.9903	90.52
15.5	78,515,957	1,049,091	0.0134	0.9866	89.64
16.5	76,154,129	869,391	0.0114	0.9886	88.44
17.5	73,874,663	845,437	0.0114	0.9886	87.43
18.5	69,910,293	945,431	0.0135	0.9865	86.43
19.5	65,476,145	694,819	0.0106	0.9894	85.26
20.5	60,905,348	758,600	0.0125	0.9875	84.36
21.5	57,789,854	690,549	0.0119	0.9881	83.31
22.5	54,676,238	733,708	0.0134	0.9866	82.32
23.5	51,789,881	661,923	0.0128	0.9872	81.22
24.5	48,722,066	852,858	0.0175	0.9825	80.18
25.5	45,435,693	727,242	0.0160	0.9840	78.78
26.5	42,612,782	882,903	0.0207	0.9793	77.52
27.5	40,718,485	1,129,703	0.0277	0.9723	75.92
28.5	38,049,243	1,158,721	0.0305	0.9695	73.82
29.5	35,789,264	926,611	0.0259	0.9741	71.57
30.5	33,129,947	1,378,876	0.0416	0.9584	69.72
31.5	29,843,641	1,016,118	0.0340	0.9660	66.82
32.5	26,730,902	1,671,252	0.0625	0.9375	64.55
33.5	23,502,029	2,166,111	0.0922	0.9078	60.52
34.5	20,362,909	1,742,373	0.0856	0.9144	54.94
35.5	17,891,924	643,562	0.0360	0.9640	50.24
36.5	16,522,818	501,146	0.0303	0.9697	48.43
37.5	15,040,125	469,503	0.0312	0.9688	46.96
38.5	14,687,437	340,414	0.0232	0.9768	45.49

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,164,880	335,913	0.0255	0.9745	44.43
40.5	12,698,242	363,503	0.0286	0.9714	43.30
41.5	12,588,206	386,115	0.0307	0.9693	42.06
42.5	12,186,618	291,382	0.0239	0.9761	40.77
43.5	11,845,302	372,090	0.0314	0.9686	39.80
44.5	11,306,422	276,449	0.0245	0.9755	38.55
45.5	10,829,949	411,878	0.0380	0.9620	37.61
46.5	9,919,223	551,202	0.0556	0.9444	36.18
47.5	8,694,500	342,679	0.0394	0.9606	34.17
48.5	7,824,349	350,101	0.0447	0.9553	32.82
49.5	6,974,019	306,140	0.0439	0.9561	31.35
50.5	6,203,988	314,261	0.0507	0.9493	29.97
51.5	5,402,685	446,019	0.0826	0.9174	28.45
52.5	4,327,417	268,473	0.0620	0.9380	26.10
53.5	3,960,066	233,990	0.0591	0.9409	24.48
54.5	3,199,909	132,434	0.0414	0.9586	23.03
55.5	3,036,636	148,357	0.0489	0.9511	22.08
56.5	2,711,471	111,724	0.0412	0.9588	21.00
57.5	2,006,528	124,566	0.0621	0.9379	20.13
58.5	1,647,162	94,620	0.0574	0.9426	18.88
59.5	1,428,245	82,720	0.0579	0.9421	17.80
60.5	1,185,048	54,417	0.0459	0.9541	16.77
61.5	1,039,764	54,360	0.0523	0.9477	16.00
62.5	971,145	53,309	0.0549	0.9451	15.16
63.5	916,017	58,742	0.0641	0.9359	14.33
64.5	860,804	43,273	0.0503	0.9497	13.41
65.5	825,594	61,129	0.0740	0.9260	12.74
66.5	770,486	64,730	0.0840	0.9160	11.80
67.5	715,082	46,545	0.0651	0.9349	10.81
68.5	679,586	36,820	0.0542	0.9458	10.11
69.5	661,441	36,718	0.0555	0.9445	9.56
70.5	636,877	25,667	0.0403	0.9597	9.03
71.5	627,214	27,805	0.0443	0.9557	8.67
72.5	620,800	34,975	0.0563	0.9437	8.29
73.5	649,044	81,069	0.1249	0.8751	7.82
74.5	638,263	63,750	0.0999	0.9001	6.84
75.5	601,108	115,628	0.1924	0.8076	6.16
76.5	497,639	127,571	0.2564	0.7436	4.97
77.5	390,508	112,630	0.2884	0.7116	3.70
78.5	283,356	81,109	0.2862	0.7138	2.63

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	207,813	47,309	0.2277	0.7723	1.88
80.5	166,467	35,456	0.2130	0.7870	1.45
81.5	136,151	27,609	0.2028	0.7972	1.14
82.5	112,076	20,814	0.1857	0.8143	0.91
83.5	92,968	6,866	0.0739	0.9261	0.74
84.5	88,685	19,680	0.2219	0.7781	0.69
85.5	70,546	38,575	0.5468	0.4532	0.54
86.5	32,244	9,791	0.3037	0.6963	0.24
87.5	22,562	8,609	0.3816	0.6184	0.17
88.5	15,056	6,757	0.4488	0.5512	0.11
89.5	8,299	1,043	0.1257	0.8743	0.06
90.5	7,269	603	0.0830	0.9170	0.05
91.5	7,180	1,905	0.2653	0.7347	0.05
92.5	5,274	866	0.1642	0.8358	0.04
93.5	4,966	1,108	0.2231	0.7769	0.03
94.5	3,858	2,169	0.5622	0.4378	0.02
95.5	1,688	783	0.4639	0.5361	0.01
96.5	905	547	0.6044	0.3956	0.01
97.5	358		0.0000	1.0000	0.00
98.5	374		0.0000	1.0000	0.00
99.5	374		0.0000	1.0000	0.00
100.5	374		0.0000	1.0000	0.00
101.5	374		0.0000	1.0000	0.00
102.5	374		0.0000	1.0000	0.00
103.5	374	57	0.1524	0.8476	0.00
104.5	317		0.0000	1.0000	0.00
105.5	317	16	0.0505	0.9495	0.00
106.5	301	301	1.0000	0.0000	0.00
107.5					0.00

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,336,689	938,950	0.0082	0.9918	100.00
0.5	107,684,636	586,457	0.0054	0.9946	99.18
1.5	103,038,251	486,262	0.0047	0.9953	98.64
2.5	99,293,804	506,396	0.0051	0.9949	98.18
3.5	94,156,685	393,980	0.0042	0.9958	97.68
4.5	74,494,592	581,459	0.0078	0.9922	97.27
5.5	66,118,748	577,304	0.0087	0.9913	96.51
6.5	65,259,125	642,051	0.0098	0.9902	95.67
7.5	60,404,094	346,505	0.0057	0.9943	94.73
8.5	59,206,996	259,268	0.0044	0.9956	94.19
9.5	57,121,499	241,780	0.0042	0.9958	93.78
10.5	53,579,530	334,053	0.0062	0.9938	93.39
11.5	54,981,787	295,513	0.0054	0.9946	92.81
12.5	55,659,373	440,248	0.0079	0.9921	92.31
13.5	56,320,647	430,935	0.0077	0.9923	91.58
14.5	55,758,900	512,117	0.0092	0.9908	90.87
15.5	56,390,401	702,525	0.0125	0.9875	90.03
16.5	55,527,127	600,891	0.0108	0.9892	88.90
17.5	54,802,022	636,621	0.0116	0.9884	87.94
18.5	52,000,613	684,558	0.0132	0.9868	86.92
19.5	49,553,251	475,397	0.0096	0.9904	85.77
20.5	46,378,332	516,625	0.0111	0.9889	84.95
21.5	43,666,109	489,502	0.0112	0.9888	84.01
22.5	41,257,871	513,266	0.0124	0.9876	83.07
23.5	39,170,759	463,802	0.0118	0.9882	82.04
24.5	36,894,948	670,821	0.0182	0.9818	81.07
25.5	34,195,230	523,068	0.0153	0.9847	79.59
26.5	32,162,086	693,409	0.0216	0.9784	78.37
27.5	31,251,045	900,788	0.0288	0.9712	76.68
28.5	29,485,265	961,907	0.0326	0.9674	74.47
29.5	28,061,056	774,984	0.0276	0.9724	72.04
30.5	26,129,203	1,218,613	0.0466	0.9534	70.05
31.5	23,660,131	890,684	0.0376	0.9624	66.79
32.5	21,350,351	1,543,071	0.0723	0.9277	64.28
33.5	18,559,874	2,034,421	0.1096	0.8904	59.63
34.5	16,180,453	1,634,184	0.1010	0.8990	53.09
35.5	14,339,246	539,466	0.0376	0.9624	47.73
36.5	13,490,832	390,567	0.0290	0.9710	45.94
37.5	12,635,154	376,232	0.0298	0.9702	44.61
38.5	12,535,183	262,148	0.0209	0.9791	43.28

DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,164,708	268,917	0.0241	0.9759	42.38
40.5	10,908,035	317,423	0.0291	0.9709	41.36
41.5	10,910,004	348,181	0.0319	0.9681	40.16
42.5	10,606,220	265,360	0.0250	0.9750	38.88
43.5	10,236,259	342,059	0.0334	0.9666	37.91
44.5	9,741,145	243,285	0.0250	0.9750	36.64
45.5	9,294,100	375,927	0.0404	0.9596	35.72
46.5	8,434,653	524,849	0.0622	0.9378	34.28
47.5	7,262,379	304,120	0.0419	0.9581	32.15
48.5	6,487,140	314,125	0.0484	0.9516	30.80
49.5	5,717,832	264,935	0.0463	0.9537	29.31
50.5	4,993,852	272,463	0.0546	0.9454	27.95
51.5	4,272,910	405,976	0.0950	0.9050	26.42
52.5	3,259,368	222,073	0.0681	0.9319	23.91
53.5	2,944,631	197,190	0.0670	0.9330	22.28
54.5	2,225,312	88,431	0.0397	0.9603	20.79
55.5	2,111,290	104,366	0.0494	0.9506	19.96
56.5	1,831,193	79,166	0.0432	0.9568	18.97
57.5	1,160,106	97,552	0.0841	0.9159	18.15
58.5	838,804	70,186	0.0837	0.9163	16.62
59.5	674,517	63,082	0.0935	0.9065	15.23
60.5	483,766	33,927	0.0701	0.9299	13.81
61.5	383,742	30,835	0.0804	0.9196	12.84
62.5	410,457	35,056	0.0854	0.9146	11.81
63.5	446,278	40,039	0.0897	0.9103	10.80
64.5	489,881	34,030	0.0695	0.9305	9.83
65.5	514,642	47,295	0.0919	0.9081	9.15
66.5	551,527	59,895	0.1086	0.8914	8.31
67.5	578,937	41,333	0.0714	0.9286	7.41
68.5	588,895	33,611	0.0571	0.9429	6.88
69.5	625,634	35,186	0.0562	0.9438	6.49
70.5	605,953	25,056	0.0413	0.9587	6.13
71.5	604,839	26,632	0.0440	0.9560	5.88
72.5	605,310	34,501	0.0570	0.9430	5.62
73.5	635,527	79,982	0.1259	0.8741	5.30
74.5	627,621	63,439	0.1011	0.8989	4.63
75.5	591,796	114,914	0.1942	0.8058	4.16
76.5	491,468	127,091	0.2586	0.7414	3.35
77.5	386,003	112,630	0.2918	0.7082	2.48
78.5	279,172	81,109	0.2905	0.7095	1.76

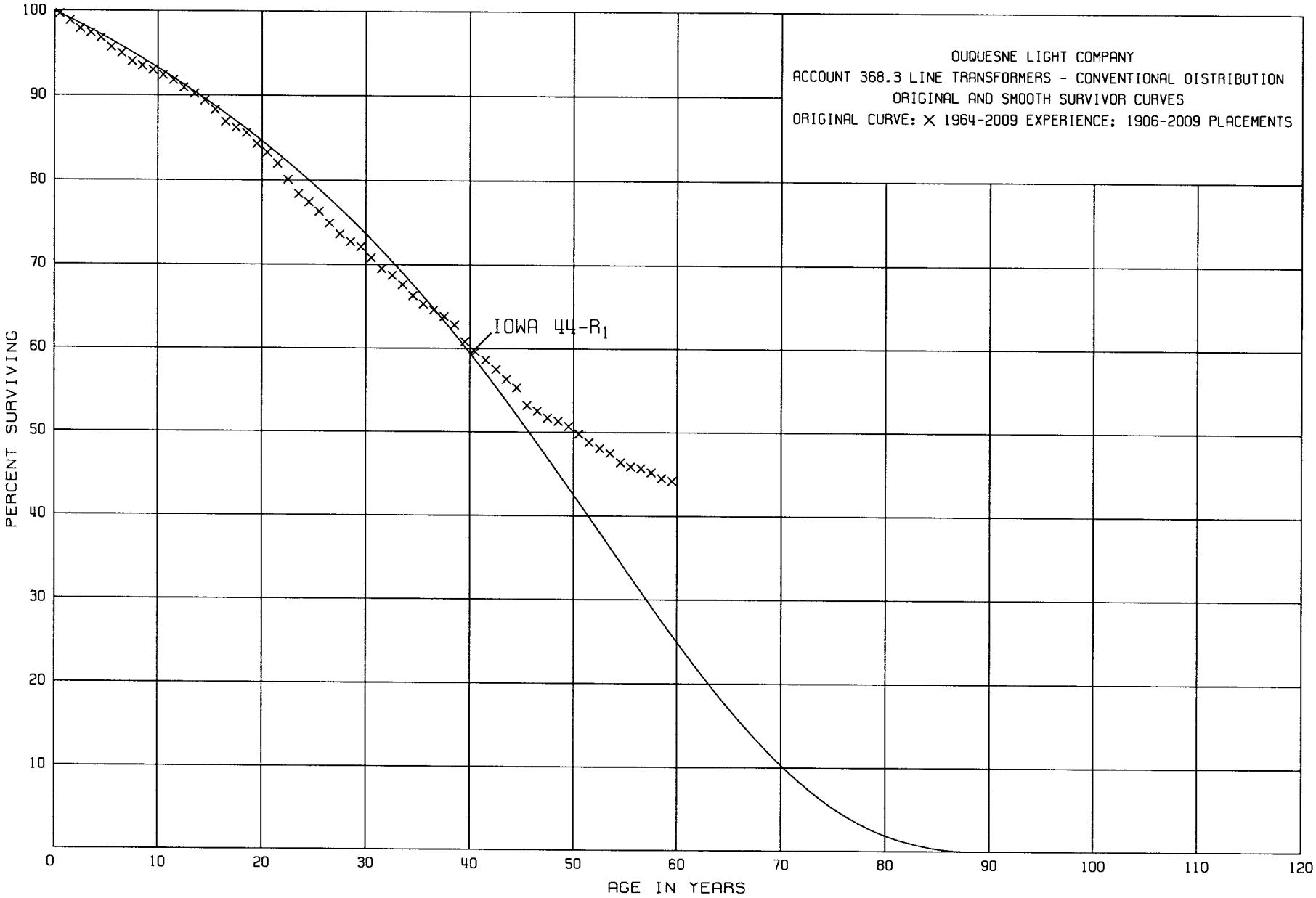
DUQUESNE LIGHT COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	205,497	47,309	0.2302	0.7698	1.25
80.5	165,051	35,456	0.2148	0.7852	0.96
81.5	134,812	27,609	0.2048	0.7952	0.75
82.5	110,738	20,814	0.1880	0.8120	0.60
83.5	92,203	6,866	0.0745	0.9255	0.49
84.5	87,920	19,680	0.2238	0.7762	0.45
85.5	69,825	38,575	0.5525	0.4475	0.35
86.5	31,953	9,791	0.3064	0.6936	0.16
87.5	22,271	8,609	0.3866	0.6134	0.11
88.5	15,056	6,757	0.4488	0.5512	0.07
89.5	8,299	1,043	0.1257	0.8743	0.04
90.5	7,269	603	0.0830	0.9170	0.03
91.5	7,180	1,905	0.2653	0.7347	0.03
92.5	5,274	866	0.1642	0.8358	0.02
93.5	4,966	1,108	0.2231	0.7769	0.02
94.5	3,858	2,169	0.5622	0.4378	0.02
95.5	1,688	783	0.4639	0.5361	0.01
96.5	905	547	0.6044	0.3956	0.01
97.5	358		0.0000	1.0000	0.00
98.5	374		0.0000	1.0000	0.00
99.5	374		0.0000	1.0000	0.00
100.5	374		0.0000	1.0000	0.00
101.5	374		0.0000	1.0000	0.00
102.5	374		0.0000	1.0000	0.00
103.5	374	57	0.1524	0.8476	0.00
104.5	317		0.0000	1.0000	0.00
105.5	317	16	0.0505	0.9495	0.00
106.5	301	301	1.0000	0.0000	0.00
107.5					0.00


DUQUESNE LIGHT COMPANY
ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE: 1906-2009 PLACEMENTS
IOWA 44-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,780,899	211,853	0.0032	0.9968	100.00
0.5	63,175,379	519,807	0.0082	0.9918	99.68
1.5	59,978,476	583,817	0.0097	0.9903	98.86
2.5	57,574,254	282,490	0.0049	0.9951	97.90
3.5	55,885,854	362,002	0.0065	0.9935	97.42
4.5	55,028,850	647,685	0.0118	0.9882	96.79
5.5	54,804,636	368,576	0.0067	0.9933	95.65
6.5	52,644,774	554,168	0.0105	0.9895	95.01
7.5	49,948,084	292,003	0.0058	0.9942	94.01
8.5	47,894,100	252,312	0.0053	0.9947	93.46
9.5	45,786,664	259,724	0.0057	0.9943	92.96
10.5	42,365,294	298,488	0.0070	0.9930	92.43
11.5	41,994,606	400,881	0.0095	0.9905	91.78
12.5	38,982,936	328,587	0.0084	0.9916	90.91
13.5	36,410,652	322,089	0.0088	0.9912	90.15
14.5	36,021,856	420,341	0.0117	0.9883	89.36
15.5	34,503,180	552,545	0.0160	0.9840	88.31
16.5	33,598,500	260,399	0.0078	0.9922	86.90
17.5	32,768,904	251,092	0.0077	0.9923	86.22
18.5	29,707,636	429,525	0.0145	0.9855	85.56
19.5	27,867,899	325,255	0.0117	0.9883	84.32
20.5	26,575,111	440,001	0.0166	0.9834	83.33
21.5	25,117,072	580,258	0.0231	0.9769	81.95
22.5	22,515,694	457,424	0.0203	0.9797	80.06
23.5	21,160,430	290,205	0.0137	0.9863	78.43
24.5	19,957,527	287,884	0.0144	0.9856	77.36
25.5	19,071,348	349,929	0.0183	0.9817	76.25
26.5	18,102,088	293,041	0.0162	0.9838	74.85
27.5	17,112,431	208,891	0.0122	0.9878	73.64
28.5	16,276,782	150,901	0.0093	0.9907	72.74
29.5	15,439,570	273,724	0.0177	0.9823	72.06
30.5	14,534,732	265,396	0.0183	0.9817	70.78
31.5	13,339,254	142,169	0.0107	0.9893	69.48
32.5	12,754,629	206,771	0.0162	0.9838	68.74
33.5	12,323,452	244,789	0.0199	0.9801	67.63
34.5	11,078,102	163,644	0.0148	0.9852	66.28
35.5	9,828,657	104,701	0.0107	0.9893	65.30
36.5	8,818,165	114,879	0.0130	0.9870	64.60
37.5	8,117,858	119,131	0.0147	0.9853	63.76
38.5	7,520,564	243,051	0.0323	0.9677	62.82

DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,575,961	128,208	0.0195	0.9805	60.79
40.5	6,224,022	107,764	0.0173	0.9827	59.60
41.5	5,279,317	92,673	0.0176	0.9824	58.57
42.5	4,587,969	100,791	0.0220	0.9780	57.54
43.5	4,104,590	74,846	0.0182	0.9818	56.27
44.5	3,842,930	143,326	0.0373	0.9627	55.25
45.5	3,617,198	45,814	0.0127	0.9873	53.19
46.5	3,389,400	54,779	0.0162	0.9838	52.51
47.5	3,206,415	25,517	0.0080	0.9920	51.66
48.5	2,972,183	31,226	0.0105	0.9895	51.25
49.5	2,655,922	48,625	0.0183	0.9817	50.71
50.5	2,402,807	49,847	0.0207	0.9793	49.78
51.5	2,132,226	28,667	0.0134	0.9866	48.75
52.5	1,996,950	26,990	0.0135	0.9865	48.10
53.5	1,725,527	38,872	0.0225	0.9775	47.45
54.5	1,456,562	14,098	0.0097	0.9903	46.38
55.5	1,247,860	7,052	0.0057	0.9943	45.93
56.5	1,152,288	11,771	0.0102	0.9898	45.67
57.5	1,068,247	17,578	0.0165	0.9835	45.20
58.5	930,864	5,328	0.0057	0.9943	44.45
59.5	873,222	12,471	0.0143	0.9857	44.20
60.5	816,553	4,981	0.0061	0.9939	43.57
61.5	737,296	6,354	0.0086	0.9914	43.30
62.5	718,395	118	0.0002	0.9998	42.93
63.5	650,627	5,072	0.0078	0.9922	42.92
64.5	592,032	1,781	0.0030	0.9970	42.59
65.5	490,649	526	0.0011	0.9989	42.46
66.5	447,628	502	0.0011	0.9989	42.41
67.5	405,459	201	0.0005	0.9995	42.36
68.5	351,548	2,023	0.0058	0.9942	42.34
69.5	339,119	3,328	0.0098	0.9902	42.09
70.5	333,202	206	0.0006	0.9994	41.68
71.5	326,090		0.0000	1.0000	41.65
72.5	282,304	3,023	0.0107	0.9893	41.65
73.5	265,074	366	0.0014	0.9986	41.20
74.5	260,564	1,111	0.0043	0.9957	41.14
75.5	260,475		0.0000	1.0000	40.96
76.5	251,039		0.0000	1.0000	40.96
77.5	241,960	3	0.0000	1.0000	40.96
78.5	217,719		0.0000	1.0000	40.96

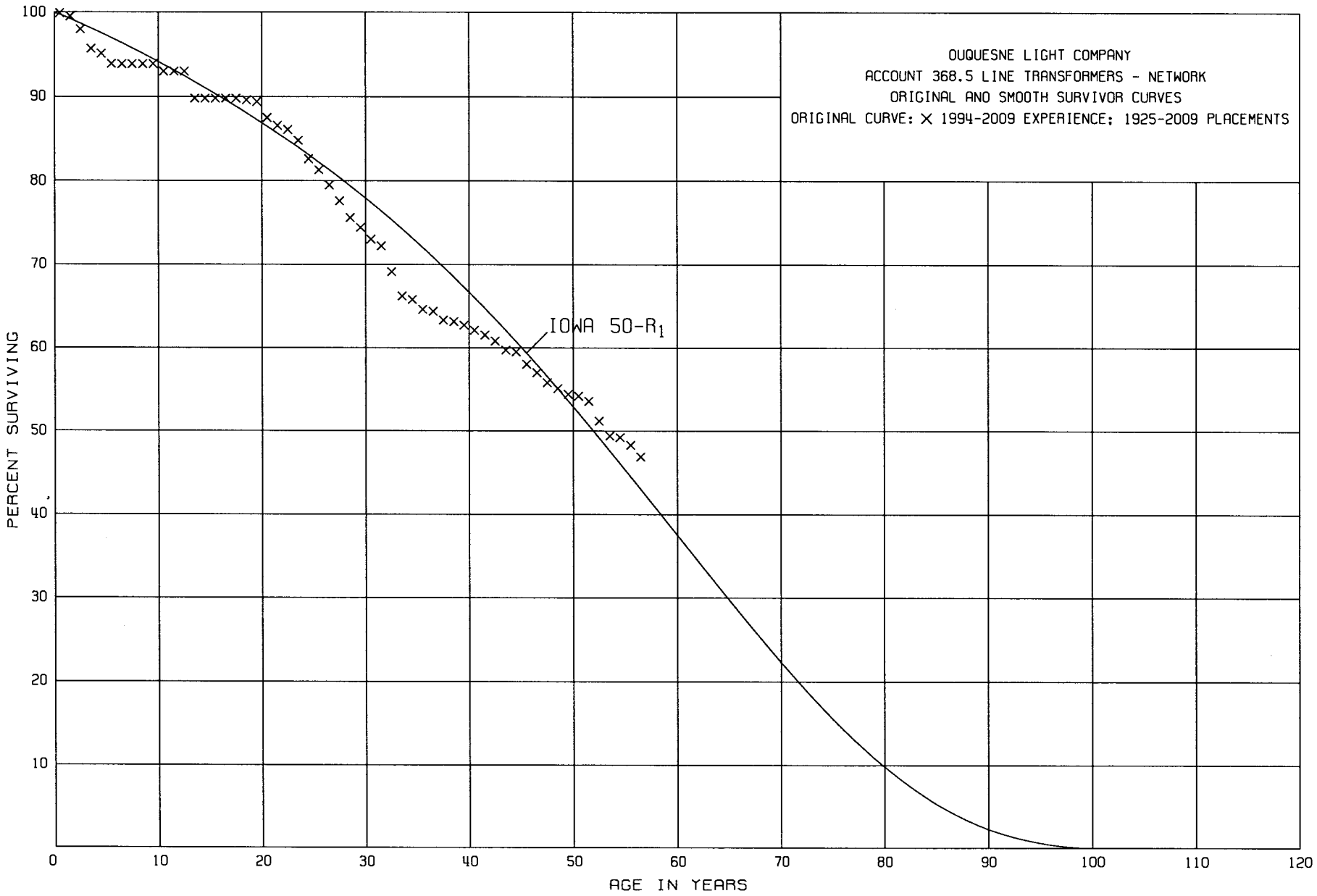
DUQUESNE LIGHT COMPANY

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	161,949	53	0.0003	0.9997	40.96
80.5	107,042	1,417	0.0132	0.9868	40.95
81.5	73,916		0.0000	1.0000	40.41
82.5	49,642		0.0000	1.0000	40.41
83.5	37,407		0.0000	1.0000	40.41
84.5	25,673		0.0000	1.0000	40.41
85.5	15,475		0.0000	1.0000	40.41
86.5	11,824		0.0000	1.0000	40.41
87.5	10,572		0.0000	1.0000	40.41
88.5	9,438		0.0000	1.0000	40.41
89.5	7,670		0.0000	1.0000	40.41
90.5	7,394		0.0000	1.0000	40.41
91.5	1,589		0.0000	1.0000	40.41
92.5	1,223		0.0000	1.0000	40.41
93.5	578		0.0000	1.0000	40.41
94.5	578		0.0000	1.0000	40.41
95.5	578		0.0000	1.0000	40.41
96.5	373		0.0000	1.0000	40.41
97.5	313		0.0000	1.0000	40.41
98.5	313		0.0000	1.0000	40.41
99.5	313		0.0000	1.0000	40.41
100.5	313		0.0000	1.0000	40.41
101.5	297		0.0000	1.0000	40.41
102.5	297		0.0000	1.0000	40.41
103.5					40.41


DUQUESNE LIGHT COMPANY
ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1994-2009 EXPERIENCE; 1925-2009 PLACEMENTS
IOWA 50-R1
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2009 EXPERIENCE BAND 1994-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,034,688		0.0000	1.0000	100.00
0.5	15,595,094	76,600	0.0049	0.9951	100.00
1.5	10,541,566	160,864	0.0153	0.9847	99.51
2.5	9,826,932	228,405	0.0232	0.9768	97.99
3.5	8,981,419	57,427	0.0064	0.9936	95.72
4.5	8,118,357	104,533	0.0129	0.9871	95.11
5.5	8,444,402		0.0000	1.0000	93.88
6.5	6,682,604		0.0000	1.0000	93.88
7.5	6,716,800		0.0000	1.0000	93.88
8.5	4,115,915		0.0000	1.0000	93.88
9.5	3,350,746	32,356	0.0097	0.9903	93.88
10.5	3,798,718		0.0000	1.0000	92.97
11.5	4,177,790		0.0000	1.0000	92.97
12.5	5,823,474	200,327	0.0344	0.9656	92.97
13.5	7,613,415	19	0.0000	1.0000	89.77
14.5	7,859,360		0.0000	1.0000	89.77
15.5	9,185,325		0.0000	1.0000	89.77
16.5	9,613,729		0.0000	1.0000	89.77
17.5	9,735,565	19,621	0.0020	0.9980	89.77
18.5	9,626,284	18,020	0.0019	0.9981	89.59
19.5	9,790,460	212,423	0.0217	0.9783	89.42
20.5	9,415,514	96,397	0.0102	0.9898	87.48
21.5	9,353,468	50,523	0.0054	0.9946	86.59
22.5	9,603,964	148,971	0.0155	0.9845	86.12
23.5	9,213,095	236,430	0.0257	0.9743	84.79
24.5	9,115,533	142,956	0.0157	0.9843	82.61
25.5	8,464,874	189,071	0.0223	0.9777	81.31
26.5	8,164,707	198,113	0.0243	0.9757	79.50
27.5	6,719,920	171,608	0.0255	0.9745	77.57
28.5	5,428,854	86,167	0.0159	0.9841	75.59
29.5	5,174,781	99,354	0.0192	0.9808	74.39
30.5	4,308,136	46,239	0.0107	0.9893	72.96
31.5	4,039,480	175,052	0.0433	0.9567	72.18
32.5	3,965,835	163,224	0.0412	0.9588	69.05
33.5	3,737,119	23,850	0.0064	0.9936	66.21
34.5	3,837,687	70,892	0.0185	0.9815	65.79
35.5	3,767,601	9,437	0.0025	0.9975	64.57
36.5	3,856,330	64,420	0.0167	0.9833	64.41
37.5	3,088,553	9,937	0.0032	0.9968	63.33
38.5	3,100,436	20,811	0.0067	0.9933	63.13

DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009 EXPERIENCE BAND 1994-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,190,969	33,868	0.0106	0.9894	62.71
40.5	3,037,261	28,227	0.0093	0.9907	62.05
41.5	2,938,582	32,832	0.0112	0.9888	61.47
42.5	2,768,752	49,164	0.0178	0.9822	60.78
43.5	2,788,947	11,002	0.0039	0.9961	59.70
44.5	2,746,982	68,553	0.0250	0.9750	59.47
45.5	2,565,603	42,356	0.0165	0.9835	57.98
46.5	2,368,847	50,221	0.0212	0.9788	57.02
47.5	2,141,276	27,694	0.0129	0.9871	55.81
48.5	1,986,986	24,556	0.0124	0.9876	55.09
49.5	1,538,282	5,500	0.0036	0.9964	54.41
50.5	1,362,576	14,749	0.0108	0.9892	54.21
51.5	1,167,621	52,876	0.0453	0.9547	53.62
52.5	993,619	35,607	0.0358	0.9642	51.19
53.5	828,445	3,322	0.0040	0.9960	49.36
54.5	685,850	11,612	0.0169	0.9831	49.16
55.5	576,197	17,301	0.0300	0.9700	48.33
56.5	423,756	5,241	0.0124	0.9876	46.88
57.5	274,931	104	0.0004	0.9996	46.30
58.5	244,333	8,166	0.0334	0.9666	46.28
59.5	202,801	4,062	0.0200	0.9800	44.73
60.5	128,266	100	0.0008	0.9992	43.84
61.5	101,655	51	0.0005	0.9995	43.80
62.5	98,330	243	0.0025	0.9975	43.78
63.5	155,051	3,439	0.0222	0.9778	43.67
64.5	192,201	76	0.0004	0.9996	42.70
65.5	282,864		0.0000	1.0000	42.68
66.5	313,205	90	0.0003	0.9997	42.68
67.5	332,017	293	0.0009	0.9991	42.67
68.5	306,872	834	0.0027	0.9973	42.63
69.5	297,240		0.0000	1.0000	42.51
70.5	294,032	8,537	0.0290	0.9710	42.51
71.5	280,419	3,066	0.0109	0.9891	41.28
72.5	268,492	345	0.0013	0.9987	40.83
73.5	257,704	25,141	0.0976	0.9024	40.78
74.5	229,849	2,645	0.0115	0.9885	36.80
75.5	226,481	6,031	0.0266	0.9734	36.38
76.5	219,039	9,001	0.0411	0.9589	35.41
77.5	208,032	2,645	0.0127	0.9873	33.95
78.5	173,541	2,572	0.0148	0.9852	33.52

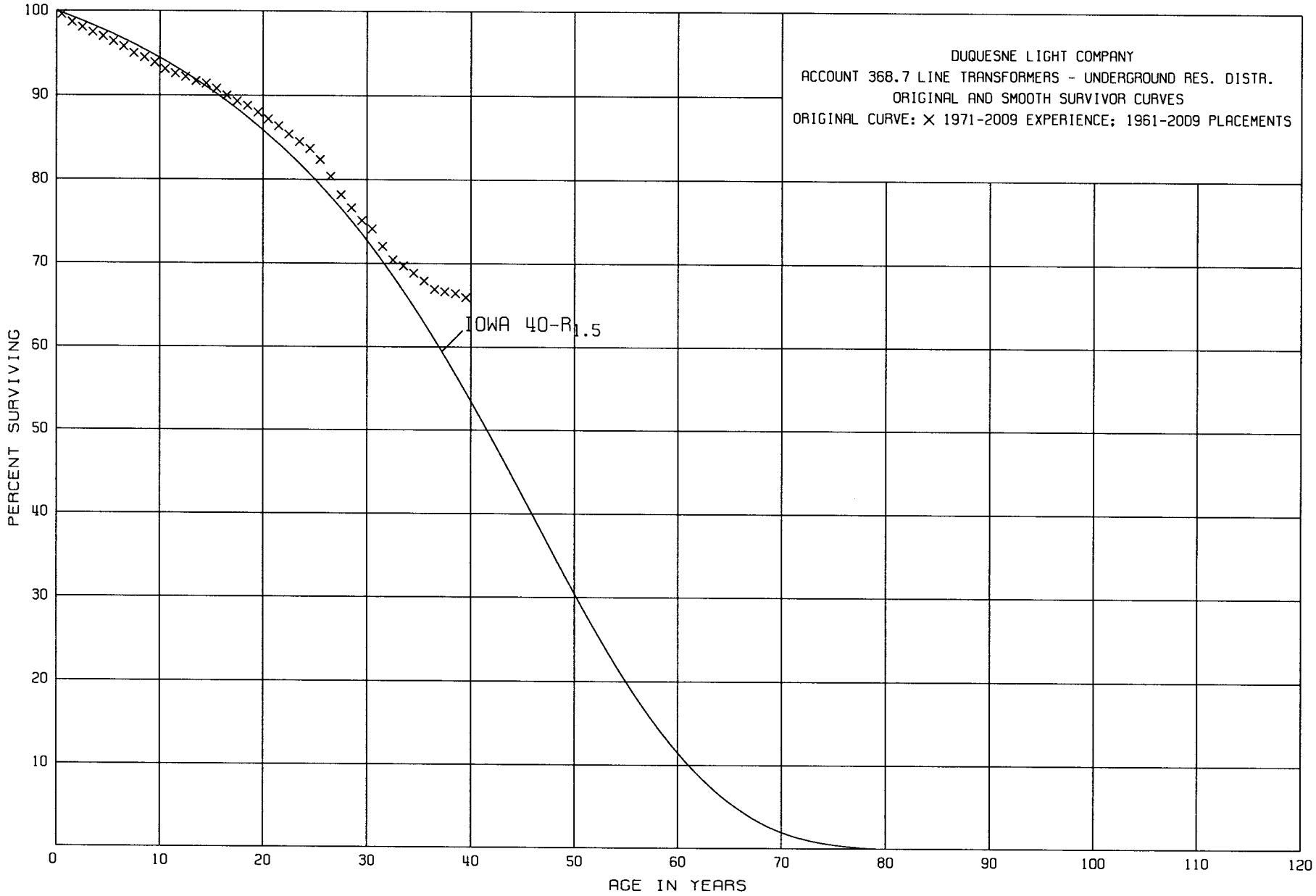
DUQUESNE LIGHT COMPANY

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2009 EXPERIENCE BAND 1994-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	144,114		0.0000	1.0000	33.02
80.5	59,289		0.0000	1.0000	33.02
81.5	26,375	7,707	0.2922	0.7078	33.02
82.5	449		0.0000	1.0000	23.37
83.5					23.37


DUQUESNE LIGHT COMPANY
ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1971-2009 EXPERIENCE; 1961-2009 PLACEMENTS
IOWA 40-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2009 EXPERIENCE BAND 1971-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,554,794	84,307	0.0041	0.9959	100.00
0.5	19,756,802	173,920	0.0088	0.9912	99.59
1.5	18,333,307	106,322	0.0058	0.9942	98.71
2.5	17,110,107	107,420	0.0063	0.9937	98.14
3.5	15,584,364	87,826	0.0056	0.9944	97.52
4.5	15,504,557	91,670	0.0059	0.9941	96.97
5.5	15,415,103	91,069	0.0059	0.9941	96.40
6.5	14,412,828	118,917	0.0083	0.9917	95.83
7.5	13,054,248	79,928	0.0061	0.9939	95.03
8.5	12,620,031	71,163	0.0056	0.9944	94.45
9.5	12,317,968	101,873	0.0083	0.9917	93.92
10.5	12,009,195	66,865	0.0056	0.9944	93.14
11.5	11,962,414	60,834	0.0051	0.9949	92.62
12.5	11,714,438	51,215	0.0044	0.9956	92.15
13.5	11,415,134	45,020	0.0039	0.9961	91.74
14.5	11,033,606	75,986	0.0069	0.9931	91.38
15.5	10,656,047	84,561	0.0079	0.9921	90.75
16.5	10,180,462	80,046	0.0079	0.9921	90.03
17.5	9,867,501	62,135	0.0063	0.9937	89.32
18.5	9,066,156	75,955	0.0084	0.9916	88.76
19.5	8,437,670	74,626	0.0088	0.9912	88.01
20.5	7,131,161	67,679	0.0095	0.9905	87.24
21.5	6,593,944	76,729	0.0116	0.9884	86.41
22.5	6,059,702	66,483	0.0110	0.9890	85.41
23.5	5,532,553	50,941	0.0092	0.9908	84.47
24.5	4,957,514	74,850	0.0151	0.9849	83.69
25.5	4,571,832	114,192	0.0250	0.9750	82.43
26.5	4,106,627	109,913	0.0268	0.9732	80.37
27.5	4,015,804	81,766	0.0204	0.9796	78.22
28.5	3,939,100	80,192	0.0204	0.9796	76.62
29.5	3,465,757	44,030	0.0127	0.9873	75.06
30.5	2,966,690	85,144	0.0287	0.9713	74.11
31.5	2,541,161	56,354	0.0222	0.9778	71.98
32.5	2,219,837	21,269	0.0096	0.9904	70.38
33.5	1,938,984	26,137	0.0135	0.9865	69.70
34.5	1,906,521	24,115	0.0126	0.9874	68.76
35.5	1,224,800	17,913	0.0146	0.9854	67.89
36.5	760,478	3,369	0.0044	0.9956	66.90
37.5	617,249	2,037	0.0033	0.9967	66.61
38.5	430,554	3,362	0.0078	0.9922	66.39

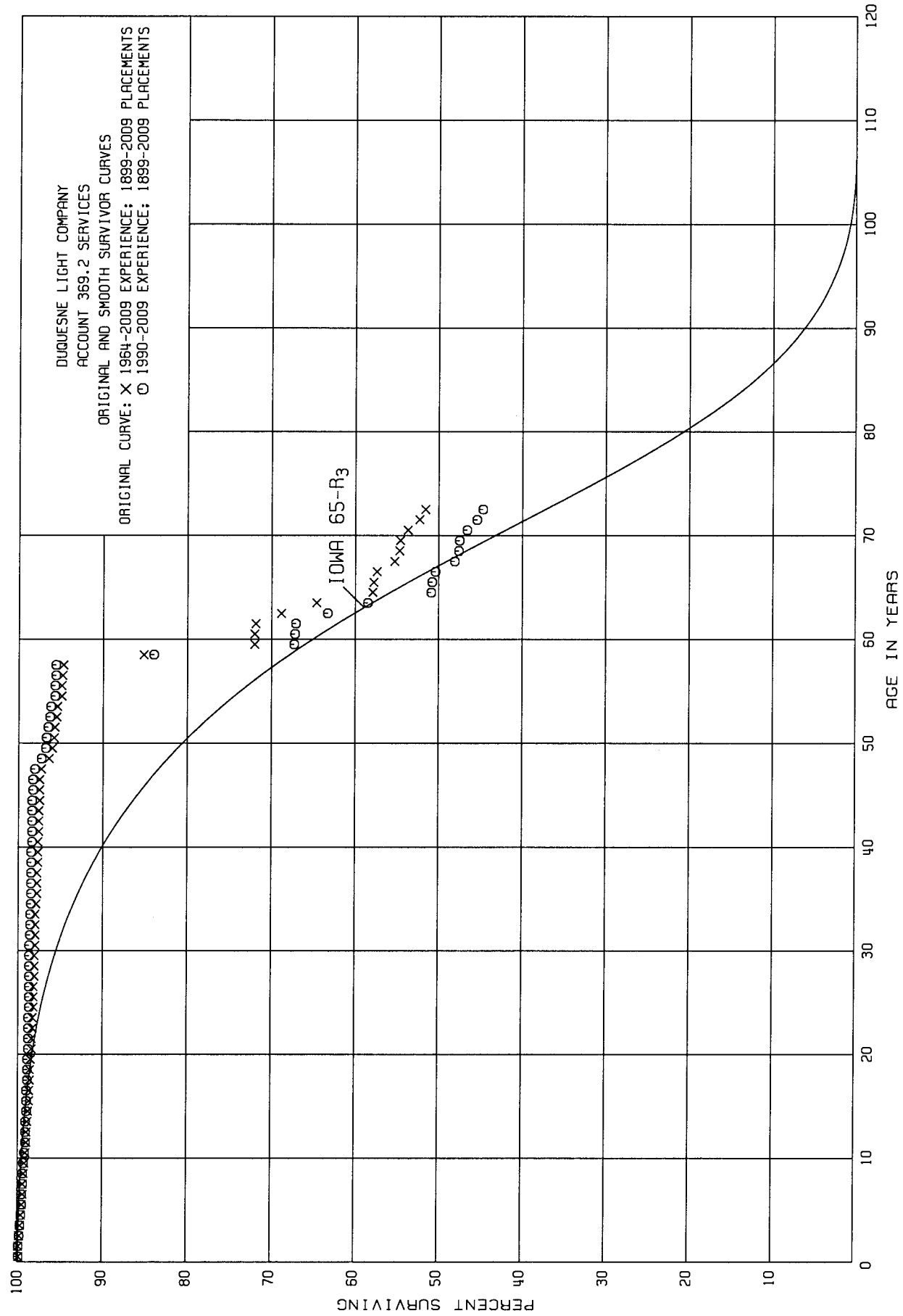
DUQUESNE LIGHT COMPANY

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2009 EXPERIENCE BAND 1971-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	308,945		0.0000	1.0000	65.87
40.5	176,216		0.0000	1.0000	65.87
41.5	137,464		0.0000	1.0000	65.87
42.5	72,325		0.0000	1.0000	65.87
43.5	16,067		0.0000	1.0000	65.87
44.5	22,905		0.0000	1.0000	65.87
45.5	21,184		0.0000	1.0000	65.87
46.5	21,184		0.0000	1.0000	65.87
47.5	19,765		0.0000	1.0000	65.87
48.5					65.87


DUQUESNE LIGHT COMPANY
ACCOUNT 369.2 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1899-2009 PLACEMENTS
O 1990-2009 EXPERIENCE; 1899-2009 PLACEMENTS
IOWA 65-R3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,854,867	48,031	0.0013	0.9987	100.00
0.5	33,887,095	753	0.0000	1.0000	99.87
1.5	30,482,987	27,538	0.0009	0.9991	99.87
2.5	29,527,456	27,569	0.0009	0.9991	99.78
3.5	29,051,459	22,467	0.0008	0.9992	99.69
4.5	28,821,044	31,144	0.0011	0.9989	99.61
5.5	29,255,016	21,879	0.0007	0.9993	99.50
6.5	29,531,586	21,813	0.0007	0.9993	99.43
7.5	29,983,951	21,050	0.0007	0.9993	99.36
8.5	30,887,862	28,888	0.0009	0.9991	99.29
9.5	30,651,018	31,852	0.0010	0.9990	99.20
10.5	31,147,705	25,570	0.0008	0.9992	99.10
11.5	32,605,560	23,041	0.0007	0.9993	99.02
12.5	30,650,924	17,638	0.0006	0.9994	98.95
13.5	30,373,145	20,011	0.0007	0.9993	98.89
14.5	30,542,170	22,965	0.0008	0.9992	98.82
15.5	29,049,066	16,409	0.0006	0.9994	98.74
16.5	27,362,610	20,185	0.0007	0.9993	98.68
17.5	26,042,421	11,356	0.0004	0.9996	98.61
18.5	24,793,973	14,299	0.0006	0.9994	98.57
19.5	23,903,700	24,155	0.0010	0.9990	98.51
20.5	22,774,962	8,314	0.0004	0.9996	98.41
21.5	22,090,189	10,346	0.0005	0.9995	98.37
22.5	21,792,218	6,428	0.0003	0.9997	98.32
23.5	21,358,991	12,545	0.0006	0.9994	98.29
24.5	21,609,205	9,869	0.0005	0.9995	98.23
25.5	20,703,284	4,123	0.0002	0.9998	98.18
26.5	19,631,001	6,271	0.0003	0.9997	98.16
27.5	19,073,174	3,054	0.0002	0.9998	98.13
28.5	18,519,868	5,596	0.0003	0.9997	98.11
29.5	17,594,651	7,348	0.0004	0.9996	98.08
30.5	17,021,784	3,933	0.0002	0.9998	98.04
31.5	16,617,147	3,806	0.0002	0.9998	98.02
32.5	16,364,697	8,387	0.0005	0.9995	98.00
33.5	15,790,523	13,707	0.0009	0.9991	97.95
34.5	15,255,227	6,555	0.0004	0.9996	97.86
35.5	15,055,954	3,433	0.0002	0.9998	97.82
36.5	14,540,467	6,347	0.0004	0.9996	97.80
37.5	14,114,415	4,336	0.0003	0.9997	97.76
38.5	13,725,559	3,908	0.0003	0.9997	97.73

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,192,931	5,048	0.0004	0.9996	97.70
40.5	11,619,516	3,597	0.0003	0.9997	97.66
41.5	11,274,866	2,822	0.0003	0.9997	97.63
42.5	10,700,297	4,636	0.0004	0.9996	97.60
43.5	10,096,223	3,462	0.0003	0.9997	97.56
44.5	9,385,965	2,551	0.0003	0.9997	97.53
45.5	8,845,324	2,555	0.0003	0.9997	97.50
46.5	8,211,952	16,704	0.0020	0.9980	97.47
47.5	7,457,166	63,859	0.0086	0.9914	97.28
48.5	6,819,734	34,543	0.0051	0.9949	96.44
49.5	6,048,217	6,562	0.0011	0.9989	95.95
50.5	5,357,441	7,535	0.0014	0.9986	95.84
51.5	4,565,019	9,866	0.0022	0.9978	95.71
52.5	3,702,284	6,084	0.0016	0.9984	95.50
53.5	2,928,709	13,011	0.0044	0.9956	95.35
54.5	2,287,052	1,632	0.0007	0.9993	94.93
55.5	1,872,885	1,541	0.0008	0.9992	94.86
56.5	1,567,799	1,608	0.0010	0.9990	94.78
57.5	1,320,127	132,270	0.1002	0.8998	94.69
58.5	994,900	153,727	0.1545	0.8455	85.20
59.5	791,044	839	0.0011	0.9989	72.04
60.5	794,929	1,040	0.0013	0.9987	71.96
61.5	695,981	30,147	0.0433	0.9567	71.87
62.5	668,269	40,470	0.0606	0.9394	68.76
63.5	664,709	69,264	0.1042	0.8958	64.59
64.5	638,628	1,024	0.0016	0.9984	57.86
65.5	667,737	3,950	0.0059	0.9941	57.77
66.5	711,530	26,961	0.0379	0.9621	57.43
67.5	741,420	7,574	0.0102	0.9898	55.25
68.5	771,104	1,220	0.0016	0.9984	54.69
69.5	821,587	14,097	0.0172	0.9828	54.60
70.5	838,852	20,671	0.0246	0.9754	53.66
71.5	842,458	11,696	0.0139	0.9861	52.34
72.5	877,333	18,398	0.0210	0.9790	51.61
73.5	920,914	1,277	0.0014	0.9986	50.53
74.5	901,087	4,111	0.0046	0.9954	50.46
75.5	857,258	6,143	0.0072	0.9928	50.23
76.5	830,311	5,209	0.0063	0.9937	49.87
77.5	794,695	1,055	0.0013	0.9987	49.56
78.5	740,128	1,192	0.0016	0.9984	49.50

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	694,160	34,973	0.0504	0.9496	49.42
80.5	635,239	29,689	0.0467	0.9533	46.93
81.5	576,054	731	0.0013	0.9987	44.74
82.5	493,370	535	0.0011	0.9989	44.68
83.5	429,421	618	0.0014	0.9986	44.63
84.5	367,755	840	0.0023	0.9977	44.57
85.5	313,783	153	0.0005	0.9995	44.47
86.5	285,340	47	0.0002	0.9998	44.45
87.5	211,735	144	0.0007	0.9993	44.44
88.5	123,279	211	0.0017	0.9983	44.41
89.5	128,487	70	0.0005	0.9995	44.33
90.5	127,485	243	0.0019	0.9981	44.31
91.5	125,488	881	0.0070	0.9930	44.23
92.5	123,331	1,000	0.0081	0.9919	43.92
93.5	118,669	94	0.0008	0.9992	43.56
94.5	102,935	292	0.0028	0.9972	43.53
95.5	110,046	295	0.0027	0.9973	43.41
96.5	86,902		0.0000	1.0000	43.29
97.5	82,524		0.0000	1.0000	43.29
98.5	73,330	1	0.0000	1.0000	43.29
99.5	62,588		0.0000	1.0000	43.29
100.5	62,588		0.0000	1.0000	43.29
101.5	61,544		0.0000	1.0000	43.29
102.5	59,259		0.0000	1.0000	43.29
103.5	58,880		0.0000	1.0000	43.29
104.5	38,335		0.0000	1.0000	43.29
105.5	34,134		0.0000	1.0000	43.29
106.5	34,134		0.0000	1.0000	43.29
107.5	34,134		0.0000	1.0000	43.29
108.5	34,134		0.0000	1.0000	43.29
109.5	34,036		0.0000	1.0000	43.29
110.5					43.29

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,718,533	47,269	0.0014	0.9986	100.00
0.5	31,753,643		0.0000	1.0000	99.86
1.5	28,358,438	24,091	0.0008	0.9992	99.86
2.5	27,408,189	21,536	0.0008	0.9992	99.78
3.5	26,976,907	14,926	0.0006	0.9994	99.70
4.5	26,781,266	26,764	0.0010	0.9990	99.64
5.5	27,367,389	19,397	0.0007	0.9993	99.54
6.5	27,759,150	18,227	0.0007	0.9993	99.47
7.5	28,329,488	13,162	0.0005	0.9995	99.40
8.5	29,285,298	22,582	0.0008	0.9992	99.35
9.5	29,038,163	17,900	0.0006	0.9994	99.27
10.5	29,525,602	19,598	0.0007	0.9993	99.21
11.5	30,991,005	11,450	0.0004	0.9996	99.14
12.5	29,071,988	9,958	0.0003	0.9997	99.10
13.5	28,790,041	13,743	0.0005	0.9995	99.07
14.5	28,987,670	11,278	0.0004	0.9996	99.02
15.5	27,534,001	8,605	0.0003	0.9997	98.98
16.5	26,015,969	10,222	0.0004	0.9996	98.95
17.5	24,796,785	6,426	0.0003	0.9997	98.91
18.5	23,663,195	4,229	0.0002	0.9998	98.88
19.5	23,064,410	14,923	0.0006	0.9994	98.86
20.5	22,037,961	1,736	0.0001	0.9999	98.80
21.5	21,441,844	4,945	0.0002	0.9998	98.79
22.5	21,158,269	2,497	0.0001	0.9999	98.77
23.5	20,767,453	8,058	0.0004	0.9996	98.76
24.5	21,015,689	4,393	0.0002	0.9998	98.72
25.5	20,134,505	1,680	0.0001	0.9999	98.70
26.5	19,072,162	1,403	0.0001	0.9999	98.69
27.5	18,530,165	2,083	0.0001	0.9999	98.68
28.5	18,001,236	2,658	0.0001	0.9999	98.67
29.5	17,087,032	2,152	0.0001	0.9999	98.66
30.5	16,533,873	1,853	0.0001	0.9999	98.65
31.5	16,165,208	1,581	0.0001	0.9999	98.64
32.5	15,915,934	3,180	0.0002	0.9998	98.63
33.5	15,369,266	11,741	0.0008	0.9992	98.61
34.5	14,841,001	1,885	0.0001	0.9999	98.53
35.5	14,682,402	1,775	0.0001	0.9999	98.52
36.5	14,174,065	1,884	0.0001	0.9999	98.51
37.5	13,772,074	2,325	0.0002	0.9998	98.50
38.5	13,389,635	2,039	0.0002	0.9998	98.48

DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,884,676	2,298	0.0002	0.9998	98.46
40.5	11,332,403	2,422	0.0002	0.9998	98.44
41.5	10,993,300	2,457	0.0002	0.9998	98.42
42.5	10,402,054	3,556	0.0003	0.9997	98.40
43.5	9,802,658	2,402	0.0002	0.9998	98.37
44.5	9,099,096	1,592	0.0002	0.9998	98.35
45.5	8,561,445	1,576	0.0002	0.9998	98.33
46.5	7,930,342	13,748	0.0017	0.9983	98.31
47.5	7,179,517	62,853	0.0088	0.9912	98.14
48.5	6,555,894	34,135	0.0052	0.9948	97.28
49.5	5,772,454	6,291	0.0011	0.9989	96.77
50.5	5,076,404	6,782	0.0013	0.9987	96.66
51.5	4,284,924	9,345	0.0022	0.9978	96.53
52.5	3,431,710	5,702	0.0017	0.9983	96.32
53.5	2,661,173	11,889	0.0045	0.9955	96.16
54.5	2,027,752	1,301	0.0006	0.9994	95.73
55.5	1,624,643	553	0.0003	0.9997	95.67
56.5	1,323,674	895	0.0007	0.9993	95.64
57.5	1,085,150	131,962	0.1216	0.8784	95.57
58.5	771,666	153,490	0.1989	0.8011	83.95
59.5	583,050	511	0.0009	0.9991	67.25
60.5	611,192	643	0.0011	0.9989	67.19
61.5	528,820	29,882	0.0565	0.9435	67.12
62.5	524,544	40,163	0.0766	0.9234	63.33
63.5	531,371	69,242	0.1303	0.8697	58.48
64.5	507,554	993	0.0020	0.9980	50.86
65.5	545,001	3,924	0.0072	0.9928	50.76
66.5	596,896	26,902	0.0451	0.9549	50.39
67.5	643,554	7,517	0.0117	0.9883	48.12
68.5	697,792	806	0.0012	0.9988	47.56
69.5	751,195	14,097	0.0188	0.9812	47.50
70.5	768,638	20,578	0.0268	0.9732	46.61
71.5	772,350	11,665	0.0151	0.9849	45.36
72.5	807,689	18,345	0.0227	0.9773	44.68
73.5	852,552	1,164	0.0014	0.9986	43.67
74.5	838,072	4,081	0.0049	0.9951	43.61
75.5	810,792	6,143	0.0076	0.9924	43.40
76.5	801,060	5,209	0.0065	0.9935	43.07
77.5	766,908	1,048	0.0014	0.9986	42.79
78.5	715,439	1,192	0.0017	0.9983	42.73

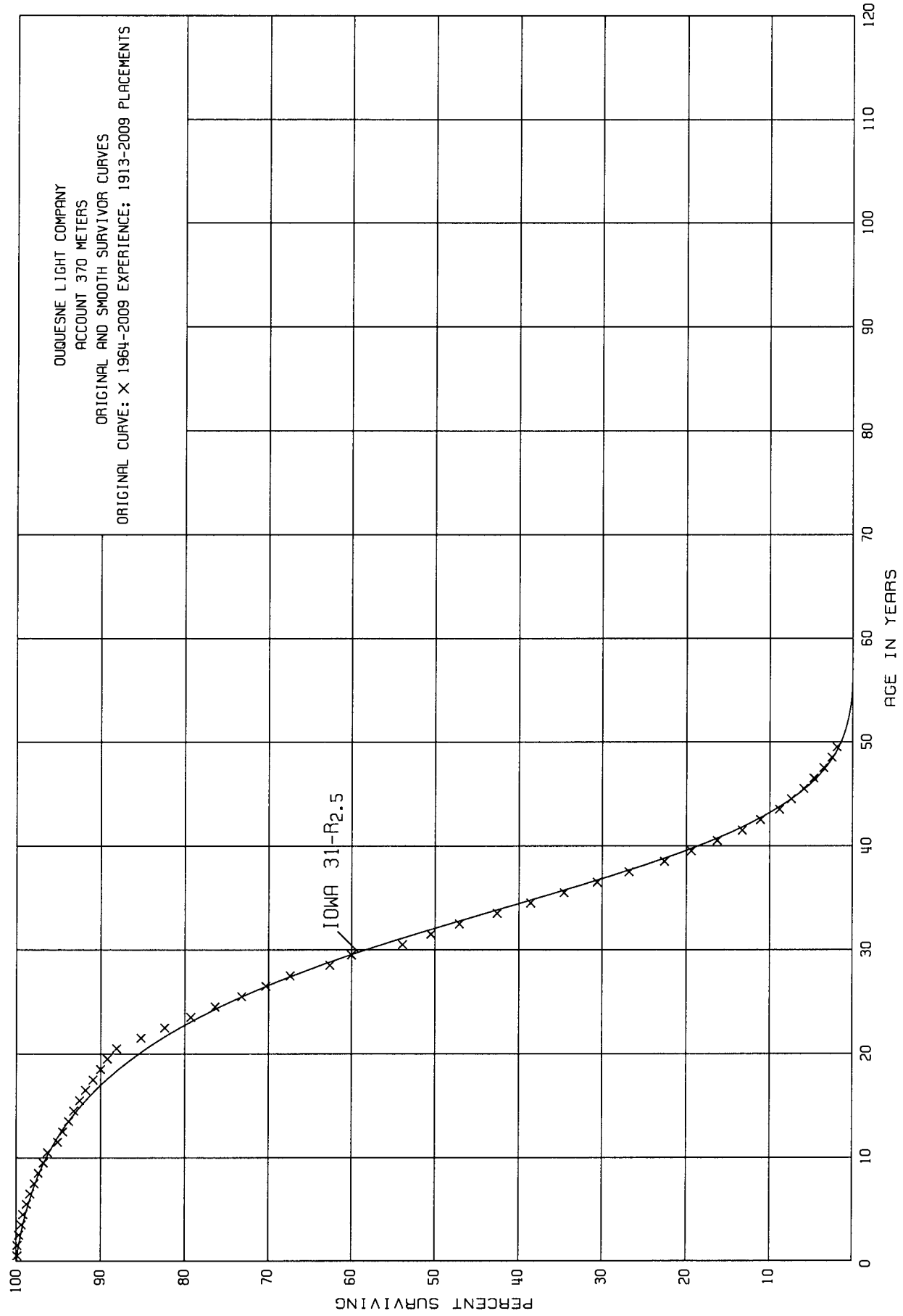
DUQUESNE LIGHT COMPANY

ACCOUNT 369.2 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2009 EXPERIENCE BAND 1990-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	673,099	34,973	0.0520	0.9480	42.66
80.5	614,178	29,619	0.0482	0.9518	40.44
81.5	555,599	717	0.0013	0.9987	38.49
82.5	473,724	393	0.0008	0.9992	38.44
83.5	410,106	618	0.0015	0.9985	38.41
84.5	355,170	840	0.0024	0.9976	38.35
85.5	302,573	153	0.0005	0.9995	38.26
86.5	274,130	47	0.0002	0.9998	38.24
87.5	200,525	144	0.0007	0.9993	38.23
88.5	112,069	211	0.0019	0.9981	38.20
89.5	117,326	56	0.0005	0.9995	38.13
90.5	127,485	243	0.0019	0.9981	38.11
91.5	125,488	881	0.0070	0.9930	38.04
92.5	123,331	1,000	0.0081	0.9919	37.77
93.5	118,669	94	0.0008	0.9992	37.46
94.5	102,935	292	0.0028	0.9972	37.43
95.5	110,046	295	0.0027	0.9973	37.33
96.5	86,902		0.0000	1.0000	37.23
97.5	82,524		0.0000	1.0000	37.23
98.5	73,330	1	0.0000	1.0000	37.23
99.5	62,588		0.0000	1.0000	37.23
100.5	62,588		0.0000	1.0000	37.23
101.5	61,544		0.0000	1.0000	37.23
102.5	59,259		0.0000	1.0000	37.23
103.5	58,880		0.0000	1.0000	37.23
104.5	38,335		0.0000	1.0000	37.23
105.5	34,134		0.0000	1.0000	37.23
106.5	34,134		0.0000	1.0000	37.23
107.5	34,134		0.0000	1.0000	37.23
108.5	34,134		0.0000	1.0000	37.23
109.5	34,036		0.0000	1.0000	37.23
110.5					37.23


DUQUESNE LIGHT COMPANY
ACCOUNT 370 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1913-2009 PLACEMENTS
IOWA 31-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,317,778	9,739	0.0001	0.9999	100.00
0.5	104,207,981	59,551	0.0006	0.9994	99.99
1.5	96,662,792	191,691	0.0020	0.9980	99.93
2.5	95,978,294	307,177	0.0032	0.9968	99.73
3.5	94,603,206	210,146	0.0022	0.9978	99.41
4.5	65,663,141	252,083	0.0038	0.9962	99.19
5.5	66,032,174	251,160	0.0038	0.9962	98.81
6.5	61,989,494	318,679	0.0051	0.9949	98.43
7.5	62,141,925	338,265	0.0054	0.9946	97.93
8.5	62,191,232	365,943	0.0059	0.9941	97.40
9.5	61,988,572	319,585	0.0052	0.9948	96.83
10.5	62,966,827	828,622	0.0132	0.9868	96.33
11.5	63,257,596	390,952	0.0062	0.9938	95.06
12.5	62,751,841	478,148	0.0076	0.9924	94.47
13.5	62,145,885	396,760	0.0064	0.9936	93.75
14.5	60,752,843	400,409	0.0066	0.9934	93.15
15.5	58,225,211	455,879	0.0078	0.9922	92.54
16.5	54,806,459	550,442	0.0100	0.9900	91.82
17.5	51,698,727	497,993	0.0096	0.9904	90.90
18.5	48,907,010	465,362	0.0095	0.9905	90.03
19.5	45,562,253	535,244	0.0117	0.9883	89.17
20.5	42,189,719	1,387,820	0.0329	0.9671	88.13
21.5	38,027,069	1,280,157	0.0337	0.9663	85.23
22.5	34,346,224	1,260,841	0.0367	0.9633	82.36
23.5	31,005,703	1,147,759	0.0370	0.9630	79.34
24.5	27,632,685	1,147,161	0.0415	0.9585	76.40
25.5	25,210,476	1,009,402	0.0400	0.9600	73.23
26.5	22,756,934	949,760	0.0417	0.9583	70.30
27.5	20,412,319	1,449,820	0.0710	0.9290	67.37
28.5	17,510,126	739,623	0.0422	0.9578	62.59
29.5	15,395,350	1,565,143	0.1017	0.8983	59.95
30.5	12,676,848	783,731	0.0618	0.9382	53.85
31.5	11,070,203	758,998	0.0686	0.9314	50.52
32.5	10,393,796	985,486	0.0948	0.9052	47.05
33.5	9,495,173	897,268	0.0945	0.9055	42.59
34.5	8,685,899	887,960	0.1022	0.8978	38.57
35.5	7,860,305	918,645	0.1169	0.8831	34.63
36.5	7,025,647	859,698	0.1224	0.8776	30.58
37.5	6,211,136	994,049	0.1600	0.8400	26.84
38.5	5,275,775	744,152	0.1411	0.8589	22.55

DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,583,183	722,133	0.1576	0.8424	19.37
40.5	3,903,760	715,080	0.1832	0.8168	16.32
41.5	3,222,209	540,989	0.1679	0.8321	13.33
42.5	2,710,310	561,168	0.2070	0.7930	11.09
43.5	2,176,678	357,721	0.1643	0.8357	8.79
44.5	1,843,525	367,688	0.1994	0.8006	7.35
45.5	1,487,718	292,181	0.1964	0.8036	5.88
46.5	1,210,724	311,746	0.2575	0.7425	4.73
47.5	905,364	268,965	0.2971	0.7029	3.51
48.5	639,007	158,149	0.2475	0.7525	2.47
49.5	481,722	128,292	0.2663	0.7337	1.86
50.5	354,949	47,663	0.1343	0.8657	1.36
51.5	308,297	31,757	0.1030	0.8970	1.18
52.5	278,370	41,026	0.1474	0.8526	1.06
53.5	239,849	31,526	0.1314	0.8686	0.90
54.5	208,637	22,404	0.1074	0.8926	0.78
55.5	193,308	28,789	0.1489	0.8511	0.70
56.5	167,451	27,682	0.1653	0.8347	0.60
57.5	140,043	42,143	0.3009	0.6991	0.50
58.5	101,198	9,339	0.0923	0.9077	0.35
59.5	92,873	13,068	0.1407	0.8593	0.32
60.5	80,462	15,291	0.1900	0.8100	0.27
61.5	65,590	21,176	0.3229	0.6771	0.22
62.5	45,018	1,955	0.0434	0.9566	0.15
63.5	43,261	6,438	0.1488	0.8512	0.14
64.5	37,027	2,798	0.0756	0.9244	0.12
65.5	34,334	4,897	0.1426	0.8574	0.11
66.5	29,492	3,623	0.1228	0.8772	0.09
67.5	25,951	1,408	0.0543	0.9457	0.08
68.5	24,597	976	0.0397	0.9603	0.08
69.5	23,795	691	0.0290	0.9710	0.08
70.5	23,266	635	0.0273	0.9727	0.08
71.5	22,744	2,237	0.0984	0.9016	0.08
72.5	20,597	2,989	0.1451	0.8549	0.07
73.5	18,061	1,561	0.0864	0.9136	0.06
74.5	16,583	1,541	0.0929	0.9071	0.05
75.5	15,141	8,953	0.5913	0.4087	0.05
76.5	6,244	1,633	0.2615	0.7385	0.02
77.5	4,662	1,963	0.4211	0.5789	0.01
78.5	2,720	1,111	0.4085	0.5915	0.01

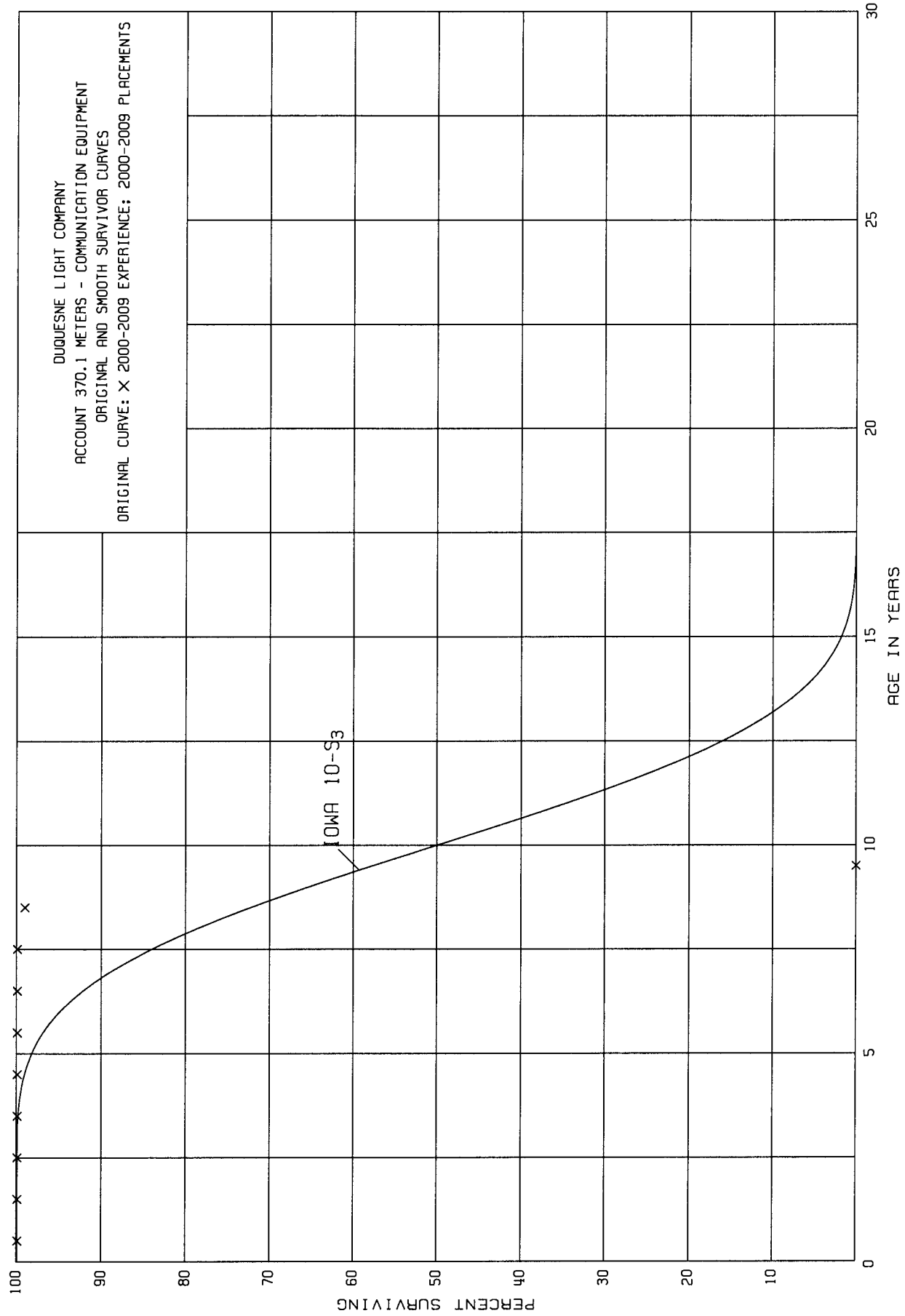
DUQUESNE LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,619	960	0.5930	0.4070	0.01
80.5	659	405	0.6146	0.3854	0.00
81.5	255	197	0.7725	0.2275	0.00
82.5	58		0.0000	1.0000	0.00
83.5	61		0.0000	1.0000	0.00
84.5	61	12	0.1967	0.8033	0.00
85.5	49	49	1.0000	0.0000	0.00
86.5					0.00


DUQUESNE LIGHT COMPANY
ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 2000-2009 EXPERIENCE: 2000-2009 PLACEMENTS
IOWA 10-S3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30

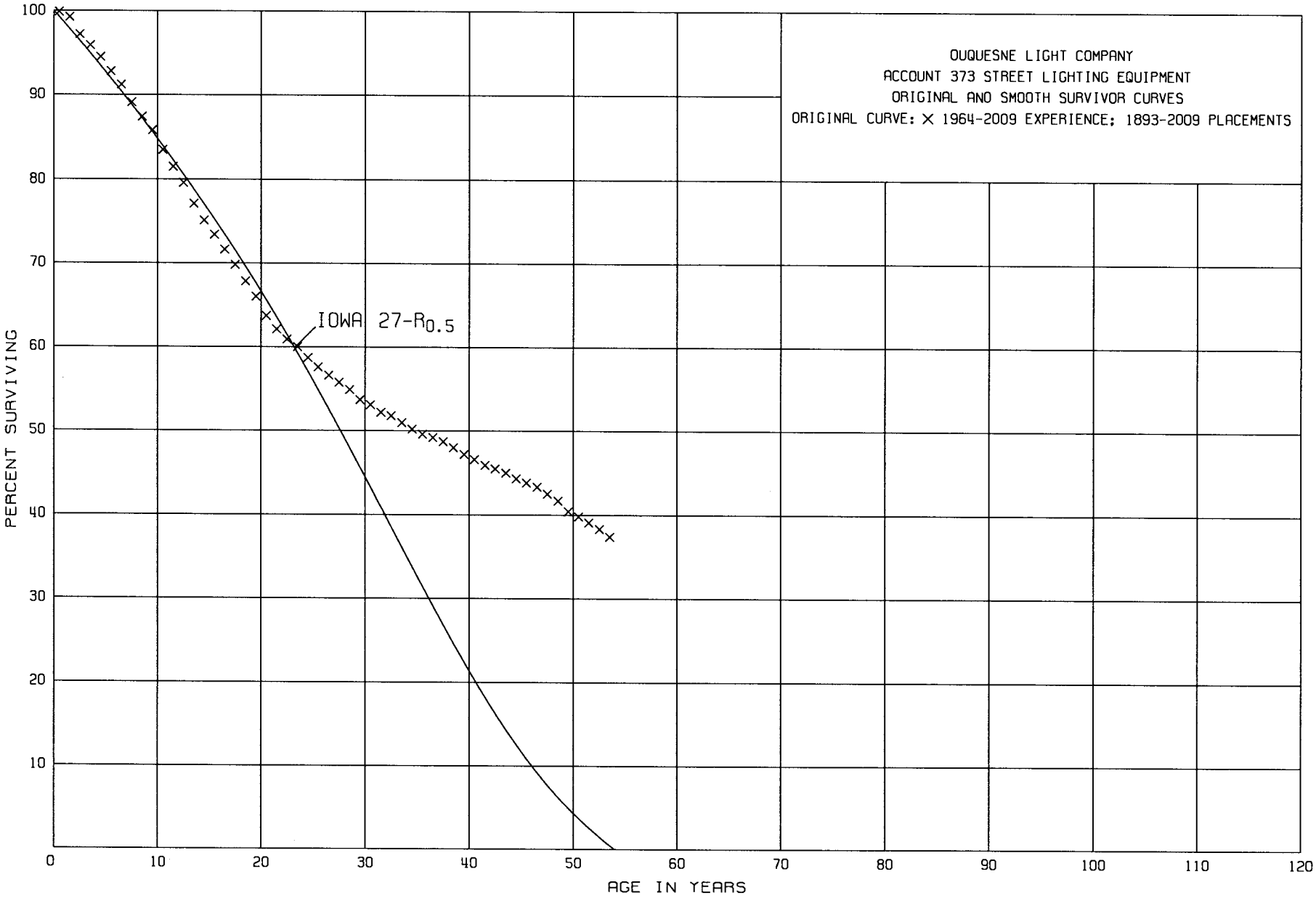
DUQUESNE LIGHT COMPANY

ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2009 EXPERIENCE BAND 2000-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,850,424		0.0000	1.0000	100.00
0.5	19,841,255		0.0000	1.0000	100.00
1.5	19,821,058	2,491	0.0001	0.9999	100.00
2.5	19,806,678	1,252	0.0001	0.9999	99.99
3.5	19,776,087		0.0000	1.0000	99.98
4.5	19,776,087		0.0000	1.0000	99.98
5.5	19,776,056		0.0000	1.0000	99.98
6.5	19,690,587		0.0000	1.0000	99.98
7.5	18,701,042	184,451	0.0099	0.9901	99.98
8.5	17,011,165	17,011,165	1.0000	0.0000	98.99
9.5					0.00


DUQUESNE LIGHT COMPANY
ACCOUNT 373 STREET LIGHTING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE: 1893-2009 PLACEMENTS
IOWA 27-R0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,254,773	52,851	0.0013	0.9987	100.00
0.5	41,040,580	230,746	0.0056	0.9944	99.87
1.5	40,812,872	867,461	0.0213	0.9787	99.31
2.5	38,154,574	493,600	0.0129	0.9871	97.19
3.5	37,220,030	577,053	0.0155	0.9845	95.94
4.5	34,357,035	583,235	0.0170	0.9830	94.45
5.5	33,814,685	600,874	0.0178	0.9822	92.84
6.5	33,395,525	763,753	0.0229	0.9771	91.19
7.5	32,477,029	605,554	0.0186	0.9814	89.10
8.5	32,208,895	622,969	0.0193	0.9807	87.44
9.5	31,151,348	812,818	0.0261	0.9739	85.75
10.5	28,082,564	666,698	0.0237	0.9763	83.51
11.5	27,646,985	655,490	0.0237	0.9763	81.53
12.5	27,234,089	861,520	0.0316	0.9684	79.60
13.5	25,519,373	652,865	0.0256	0.9744	77.08
14.5	24,237,553	555,176	0.0229	0.9771	75.11
15.5	22,785,341	553,299	0.0243	0.9757	73.39
16.5	21,561,789	533,265	0.0247	0.9753	71.61
17.5	20,700,153	614,690	0.0297	0.9703	69.84
18.5	19,678,883	524,017	0.0266	0.9734	67.77
19.5	18,686,398	656,101	0.0351	0.9649	65.97
20.5	17,774,720	431,501	0.0243	0.9757	63.65
21.5	16,933,896	314,350	0.0186	0.9814	62.10
22.5	16,191,037	257,351	0.0159	0.9841	60.94
23.5	15,086,446	328,625	0.0218	0.9782	59.97
24.5	13,523,737	256,058	0.0189	0.9811	58.66
25.5	11,180,861	186,287	0.0167	0.9833	57.55
26.5	9,021,034	132,893	0.0147	0.9853	56.59
27.5	7,214,994	113,664	0.0158	0.9842	55.76
28.5	6,346,855	133,423	0.0210	0.9790	54.88
29.5	5,500,657	65,009	0.0118	0.9882	53.73
30.5	4,799,954	81,047	0.0169	0.9831	53.10
31.5	4,499,212	36,319	0.0081	0.9919	52.20
32.5	4,435,613	63,515	0.0143	0.9857	51.78
33.5	4,183,925	66,805	0.0160	0.9840	51.04
34.5	3,971,678	51,310	0.0129	0.9871	50.22
35.5	3,914,805	30,793	0.0079	0.9921	49.57
36.5	3,606,169	37,097	0.0103	0.9897	49.18
37.5	3,490,393	50,094	0.0144	0.9856	48.67
38.5	3,353,524	55,617	0.0166	0.9834	47.97

DUQUESNE LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,939,810	35,822	0.0122	0.9878	47.17
40.5	2,709,024	37,658	0.0139	0.9861	46.59
41.5	2,651,732	27,469	0.0104	0.9896	45.94
42.5	2,422,567	27,028	0.0112	0.9888	45.46
43.5	2,232,791	34,206	0.0153	0.9847	44.95
44.5	2,020,428	21,008	0.0104	0.9896	44.26
45.5	1,931,299	20,034	0.0104	0.9896	43.80
46.5	1,838,952	35,931	0.0195	0.9805	43.34
47.5	1,659,039	31,793	0.0192	0.9808	42.49
48.5	1,543,727	45,675	0.0296	0.9704	41.67
49.5	1,384,889	20,527	0.0148	0.9852	40.44
50.5	1,273,238	25,315	0.0199	0.9801	39.84
51.5	1,177,399	23,264	0.0198	0.9802	39.05
52.5	1,116,341	27,283	0.0244	0.9756	38.28
53.5	1,038,578	14,987	0.0144	0.9856	37.35
54.5	950,102	15,017	0.0158	0.9842	36.81
55.5	903,719	7,441	0.0082	0.9918	36.23
56.5	871,044	4,829	0.0055	0.9945	35.93
57.5	840,056	20,641	0.0246	0.9754	35.73
58.5	794,204	8,907	0.0112	0.9888	34.85
59.5	773,126	12,460	0.0161	0.9839	34.46
60.5	767,236	8,292	0.0108	0.9892	33.91
61.5	768,978	7,350	0.0096	0.9904	33.54
62.5	770,987	4,050	0.0053	0.9947	33.22
63.5	766,312	7,177	0.0094	0.9906	33.04
64.5	767,052	10,600	0.0138	0.9862	32.73
65.5	756,719	6,446	0.0085	0.9915	32.28
66.5	741,224	4,750	0.0064	0.9936	32.01
67.5	727,848	14,160	0.0195	0.9805	31.81
68.5	675,109	4,413	0.0065	0.9935	31.19
69.5	661,975	7,347	0.0111	0.9889	30.99
70.5	631,631	5,650	0.0089	0.9911	30.65
71.5	626,341	12,551	0.0200	0.9800	30.38
72.5	577,815	12,648	0.0219	0.9781	29.77
73.5	562,810	1,838	0.0033	0.9967	29.12
74.5	532,809	11,716	0.0220	0.9780	29.02
75.5	477,645	9,192	0.0192	0.9808	28.38
76.5	437,717	3,003	0.0069	0.9931	27.84
77.5	422,725	2,167	0.0051	0.9949	27.65
78.5	363,329	5,805	0.0160	0.9840	27.51

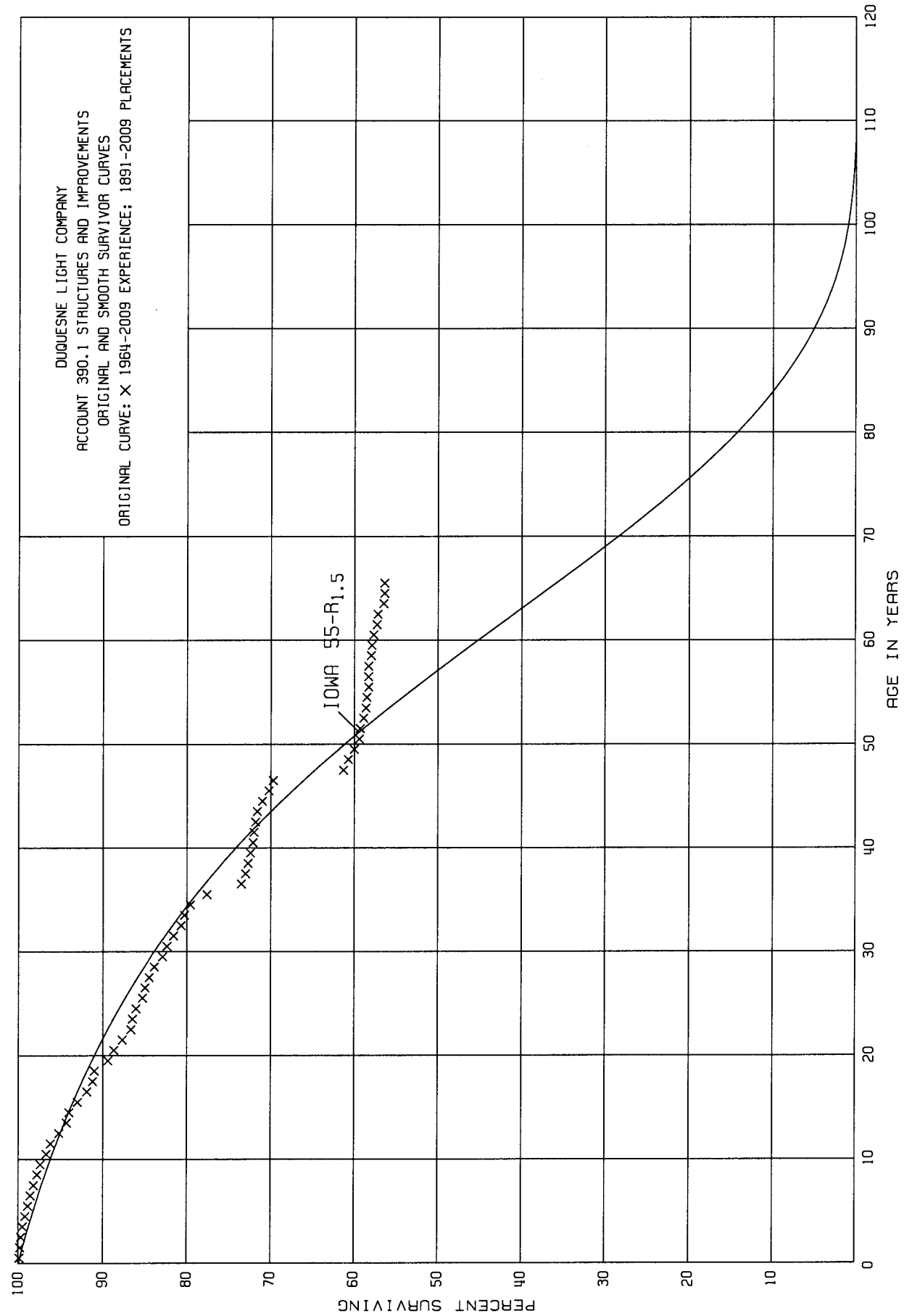
DUQUESNE LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	338,086	4,516	0.0134	0.9866	27.07
80.5	317,989	1,913	0.0060	0.9940	26.71
81.5	227,344	596	0.0026	0.9974	26.55
82.5	179,543	453	0.0025	0.9975	26.48
83.5	134,562	385	0.0029	0.9971	26.41
84.5	118,701	739	0.0062	0.9938	26.33
85.5	93,742	3,121	0.0333	0.9667	26.17
86.5	79,887	2,420	0.0303	0.9697	25.30
87.5	70,447	225	0.0032	0.9968	24.53
88.5	62,964	98	0.0016	0.9984	24.45
89.5	55,308	62	0.0011	0.9989	24.41
90.5	55,262	21	0.0004	0.9996	24.38
91.5	54,858		0.0000	1.0000	24.37
92.5	53,222		0.0000	1.0000	24.37
93.5	51,706		0.0000	1.0000	24.37
94.5	51,131	70	0.0014	0.9986	24.37
95.5	50,298		0.0000	1.0000	24.34
96.5	39,506	128	0.0032	0.9968	24.34
97.5	39,644		0.0000	1.0000	24.26
98.5	38,179		0.0000	1.0000	24.26
99.5	34,228		0.0000	1.0000	24.26
100.5	34,240		0.0000	1.0000	24.26
101.5	34,334	232	0.0068	0.9932	24.26
102.5	31,086		0.0000	1.0000	24.10
103.5	31,034		0.0000	1.0000	24.10
104.5	29,779		0.0000	1.0000	24.10
105.5	25,732		0.0000	1.0000	24.10
106.5	20,469	162	0.0079	0.9921	24.10
107.5	10,326		0.0000	1.0000	23.91
108.5	3,347		0.0000	1.0000	23.91
109.5	3,106	107	0.0344	0.9656	23.91
110.5	122		0.0000	1.0000	23.09
111.5	21		0.0000	1.0000	23.09
112.5	21		0.0000	1.0000	23.09
113.5	21		0.0000	1.0000	23.09
114.5	21		0.0000	1.0000	23.09
115.5	21		0.0000	1.0000	23.09
116.5					23.09


DUQUESNE LIGHT COMPANY
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE; 1891-2009 PLACEMENTS
IOWA 55-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,292,118	31	0.0000	1.0000	100.00
0.5	84,662,597	178,964	0.0021	0.9979	100.00
1.5	81,129,017	49,658	0.0006	0.9994	99.79
2.5	80,116,465	149,441	0.0019	0.9981	99.73
3.5	56,209,453	174,112	0.0031	0.9969	99.54
4.5	53,790,223	162,645	0.0030	0.9970	99.23
5.5	52,710,016	171,486	0.0033	0.9967	98.93
6.5	51,342,988	210,751	0.0041	0.9959	98.60
7.5	49,263,215	209,782	0.0043	0.9957	98.20
8.5	40,197,272	162,239	0.0040	0.9960	97.78
9.5	38,560,165	262,510	0.0068	0.9932	97.39
10.5	38,050,287	192,289	0.0051	0.9949	96.73
11.5	39,843,569	440,695	0.0111	0.9889	96.24
12.5	39,145,200	343,259	0.0088	0.9912	95.17
13.5	37,465,969	143,238	0.0038	0.9962	94.33
14.5	36,727,997	398,289	0.0108	0.9892	93.97
15.5	35,705,540	422,094	0.0118	0.9882	92.96
16.5	34,248,217	246,977	0.0072	0.9928	91.86
17.5	33,453,062	74,978	0.0022	0.9978	91.20
18.5	32,363,132	564,896	0.0175	0.9825	91.00
19.5	27,601,117	219,235	0.0079	0.9921	89.41
20.5	26,436,626	289,466	0.0109	0.9891	88.70
21.5	25,480,858	291,964	0.0115	0.9885	87.73
22.5	24,526,159	57,485	0.0023	0.9977	86.72
23.5	23,286,488	113,248	0.0049	0.9951	86.52
24.5	22,138,655	220,214	0.0099	0.9901	86.10
25.5	21,072,714	73,847	0.0035	0.9965	85.25
26.5	19,834,978	101,260	0.0051	0.9949	84.95
27.5	9,039,505	62,829	0.0070	0.9930	84.52
28.5	8,726,194	106,740	0.0122	0.9878	83.93
29.5	7,679,097	52,082	0.0068	0.9932	82.91
30.5	7,541,833	65,315	0.0087	0.9913	82.35
31.5	6,962,271	76,049	0.0109	0.9891	81.63
32.5	6,606,238	33,783	0.0051	0.9949	80.74
33.5	6,531,280	62,155	0.0095	0.9905	80.33
34.5	6,559,850	162,366	0.0248	0.9752	79.57
35.5	6,296,123	332,594	0.0528	0.9472	77.60
36.5	6,601,227	46,121	0.0070	0.9930	73.50
37.5	7,113,393	33,471	0.0047	0.9953	72.99
38.5	6,256,602	25,666	0.0041	0.9959	72.65

DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,700,836	22,018	0.0039	0.9961	72.35
40.5	5,550,543	9,056	0.0016	0.9984	72.07
41.5	4,859,845	7,162	0.0015	0.9985	71.95
42.5	4,676,448	17,705	0.0038	0.9962	71.84
43.5	4,537,026	39,238	0.0086	0.9914	71.57
44.5	4,435,562	47,553	0.0107	0.9893	70.95
45.5	3,700,444	25,808	0.0070	0.9930	70.19
46.5	2,759,205	332,929	0.1207	0.8793	69.70
47.5	2,391,647	22,138	0.0093	0.9907	61.29
48.5	2,343,847	27,299	0.0116	0.9884	60.72
49.5	2,282,477	25,600	0.0112	0.9888	60.02
50.5	2,178,716	985	0.0005	0.9995	59.35
51.5	1,943,292	13,921	0.0072	0.9928	59.32
52.5	1,889,555	8,687	0.0046	0.9954	58.89
53.5	1,851,955	4,058	0.0022	0.9978	58.62
54.5	1,826,356	4,812	0.0026	0.9974	58.49
55.5	1,812,118	46	0.0000	1.0000	58.34
56.5	1,800,432	603	0.0003	0.9997	58.34
57.5	1,787,957	10,243	0.0057	0.9943	58.32
58.5	1,772,403	2,380	0.0013	0.9987	57.99
59.5	1,723,364	5,709	0.0033	0.9967	57.91
60.5	1,725,052	11,487	0.0067	0.9933	57.72
61.5	1,649,570	3,408	0.0021	0.9979	57.33
62.5	1,645,081	19,753	0.0120	0.9880	57.21
63.5	1,611,851	2,355	0.0015	0.9985	56.52
64.5	1,580,988	493	0.0003	0.9997	56.44
65.5	1,571,187	22,717	0.0145	0.9855	56.42
66.5	1,535,016		0.0000	1.0000	55.60
67.5	1,525,197		0.0000	1.0000	55.60
68.5	1,506,310		0.0000	1.0000	55.60
69.5	1,501,891		0.0000	1.0000	55.60
70.5	1,488,354		0.0000	1.0000	55.60
71.5	1,488,140	3,148	0.0021	0.9979	55.60
72.5	1,500,498	5,135	0.0034	0.9966	55.48
73.5	1,495,363		0.0000	1.0000	55.29
74.5	1,494,942	1,000	0.0007	0.9993	55.29
75.5	1,493,942	575,610	0.3853	0.6147	55.25
76.5	918,332	1,078	0.0012	0.9988	33.96
77.5	917,002		0.0000	1.0000	33.92
78.5	900,039	15,507	0.0172	0.9828	33.92

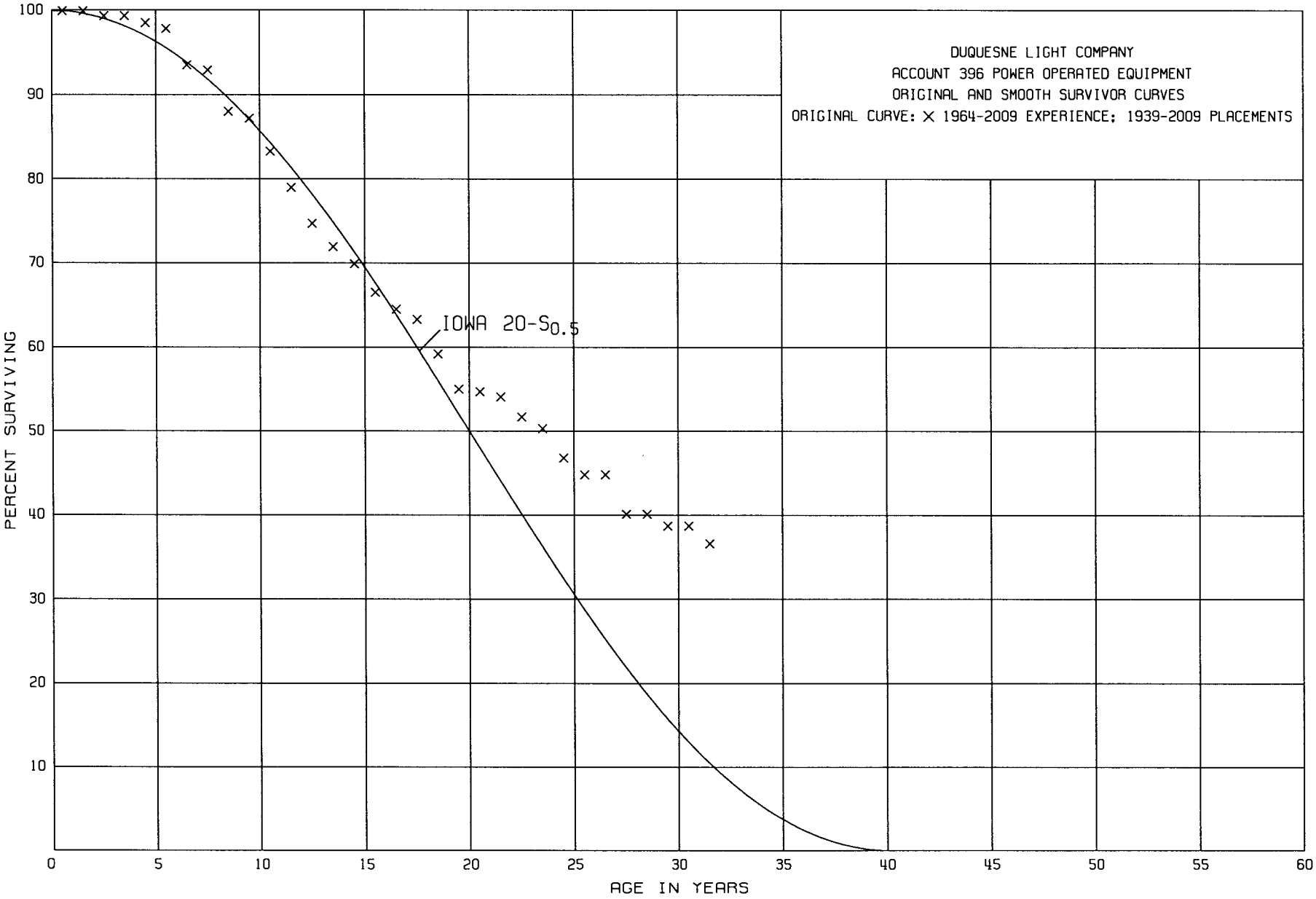
DUQUESNE LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	840,520	153	0.0002	0.9998	33.34
80.5	678,034	904	0.0013	0.9987	33.33
81.5	658,703	2,173	0.0033	0.9967	33.29
82.5	94,705		0.0000	1.0000	33.18
83.5	34,374		0.0000	1.0000	33.18
84.5	12,729		0.0000	1.0000	33.18
85.5	12,729		0.0000	1.0000	33.18
86.5	12,729		0.0000	1.0000	33.18
87.5	12,729		0.0000	1.0000	33.18
88.5	12,729		0.0000	1.0000	33.18
89.5	12,729		0.0000	1.0000	33.18
90.5	12,729		0.0000	1.0000	33.18
91.5	12,729		0.0000	1.0000	33.18
92.5	12,729		0.0000	1.0000	33.18
93.5	12,729		0.0000	1.0000	33.18
94.5	12,729		0.0000	1.0000	33.18
95.5	12,729		0.0000	1.0000	33.18
96.5	12,729		0.0000	1.0000	33.18
97.5	12,729		0.0000	1.0000	33.18
98.5	12,729		0.0000	1.0000	33.18
99.5	12,729		0.0000	1.0000	33.18
100.5	12,729		0.0000	1.0000	33.18
101.5	12,729		0.0000	1.0000	33.18
102.5	12,729		0.0000	1.0000	33.18
103.5	12,729		0.0000	1.0000	33.18
104.5	3,848		0.0000	1.0000	33.18
105.5					33.18


DUQUESNE LIGHT COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1964-2009 EXPERIENCE: 1939-2009 PLACEMENTS
IOWA 20-S0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

DUQUESNE LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,698,548		0.0000	1.0000	100.00
0.5	2,578,744	673	0.0003	0.9997	100.00
1.5	2,578,071	18,299	0.0071	0.9929	99.97
2.5	2,559,772		0.0000	1.0000	99.26
3.5	2,497,538	18,478	0.0074	0.9926	99.26
4.5	2,287,022	16,366	0.0072	0.9928	98.53
5.5	2,294,153	101,629	0.0443	0.9557	97.82
6.5	2,203,999	14,682	0.0067	0.9933	93.49
7.5	2,237,151	117,643	0.0526	0.9474	92.86
8.5	2,155,970	18,135	0.0084	0.9916	87.98
9.5	2,173,122	99,024	0.0456	0.9544	87.24
10.5	2,074,098	106,054	0.0511	0.9489	83.26
11.5	1,982,711	109,270	0.0551	0.9449	79.01
12.5	1,891,130	71,150	0.0376	0.9624	74.66
13.5	1,819,979	49,021	0.0269	0.9731	71.85
14.5	1,774,208	85,626	0.0483	0.9517	69.92
15.5	1,402,593	43,918	0.0313	0.9687	66.54
16.5	1,358,675	25,339	0.0186	0.9814	64.46
17.5	1,333,336	84,688	0.0635	0.9365	63.26
18.5	1,234,728	89,080	0.0721	0.9279	59.24
19.5	1,145,648	5,088	0.0044	0.9956	54.97
20.5	1,173,271	12,515	0.0107	0.9893	54.73
21.5	1,143,066	50,639	0.0443	0.9557	54.14
22.5	1,096,059	30,338	0.0277	0.9723	51.74
23.5	958,971	67,496	0.0704	0.9296	50.31
24.5	857,785	35,392	0.0413	0.9587	46.77
25.5	815,214		0.0000	1.0000	44.84
26.5	709,485	74,579	0.1051	0.8949	44.84
27.5	620,233	870	0.0014	0.9986	40.13
28.5	619,363	21,429	0.0346	0.9654	40.07
29.5	560,896		0.0000	1.0000	38.68
30.5	535,363	29,000	0.0542	0.9458	38.68
31.5	484,305		0.0000	1.0000	36.58
32.5	463,877		0.0000	1.0000	36.58
33.5	463,877		0.0000	1.0000	36.58
34.5	375,018		0.0000	1.0000	36.58
35.5	266,942		0.0000	1.0000	36.58
36.5	145,170	3,411	0.0235	0.9765	36.58
37.5	141,759		0.0000	1.0000	35.72
38.5	141,759		0.0000	1.0000	35.72

DUQUESNE LIGHT COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2009 EXPERIENCE BAND 1964-2009

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	134,931		0.0000	1.0000	35.72
40.5	148,253		0.0000	1.0000	35.72
41.5	148,253	12,192	0.0822	0.9178	35.72
42.5	136,061		0.0000	1.0000	32.78
43.5	136,061	4,314	0.0317	0.9683	32.78
44.5	118,281		0.0000	1.0000	31.74
45.5	104,959		0.0000	1.0000	31.74
46.5	43,910		0.0000	1.0000	31.74
47.5	36,750		0.0000	1.0000	31.74
48.5	25,813		0.0000	1.0000	31.74
49.5	5,140		0.0000	1.0000	31.74
50.5	5,140		0.0000	1.0000	31.74
51.5	5,140		0.0000	1.0000	31.74
52.5	5,140		0.0000	1.0000	31.74
53.5					31.74
54.5	2,840		0.0000		
55.5	3,634		0.0000		
56.5	5,760		0.0000		
57.5	5,760		0.0000		
58.5	5,760		0.0000		
59.5	2,920		0.0000		
60.5	2,127		0.0000		
61.5					

DETAILED DEPRECIATION CALCULATIONS

III-129 CUMULATIVE DEPRECIATED ORIGINAL COST

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1891	2,096	2,096			0.0
1896	32,441	32,441			0.0
1897	17,390	17,390			0.0
1898	2,122	2,122			0.0
1899	74,122	74,121	1	1	0.0
1900	16,052	16,052		1	0.0
1901	91,947	91,947		1	0.0
1902	224,420	224,420		1	0.0
1903	128,175	128,174	1	2	0.0
1904	39,682	39,682		2	0.0
1905	46,943	46,942	1	3	0.0
1906	8,607	8,608	1-	2	0.0
1907	51,139	47,279	3,860	3,862	0.0
1908	8,322	7,632	690	4,552	0.0
1909	1,123	1,088	35	4,587	0.0
1910	22,640	21,054	1,586	6,173	0.0
1911	18,132	16,686	1,446	7,619	0.0
1912	14,585	13,385	1,200	8,819	0.0
1913	298,314	271,776	26,538	35,357	0.0
1914	93,112	87,035	6,077	41,434	0.0
1915	54,613	49,228	5,385	46,819	0.0
1916	69,965	63,456	6,509	53,328	0.0
1917	114,538	105,600	8,938	62,266	0.0
1918	95,528	89,385	6,143	68,409	0.0
1919	127,236	121,625	5,611	74,020	0.0
1920	330,111	298,553	31,558	105,578	0.0
1921	180,418	165,507	14,911	120,489	0.0
1922	799,898	725,651	74,247	194,736	0.0
1923	821,670	735,243	86,427	281,163	0.0
1924	2,291,448	2,043,098	248,350	529,513	0.0
1925	1,573,765	1,411,644	162,121	691,634	0.0
1926	1,308,294	1,149,129	159,165	850,799	0.0
1927	2,014,982	1,766,010	248,972	1,099,771	0.1
1928	1,317,375	1,188,797	128,578	1,228,349	0.1
1929	1,045,182	915,381	129,801	1,358,150	0.1
1930	1,068,920	926,239	142,681	1,500,831	0.1
1931	753,927	671,865	82,062	1,582,893	0.1
1932	256,946	226,874	30,072	1,612,965	0.1
1933	223,519	199,365	24,154	1,637,119	0.1
1934	238,455	215,786	22,669	1,659,788	0.1
1935	210,391	180,954	29,437	1,689,225	0.1
1936	200,249	176,602	23,647	1,712,872	0.1
1937	369,946	326,074	43,872	1,756,744	0.1
1938	245,326	205,556	39,770	1,796,514	0.1
1939	247,402	213,569	33,833	1,830,347	0.1
1940	149,007	125,787	23,220	1,853,567	0.1

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1941	932,404	763,108	169,296	2,022,863	0.1
1942	763,331	600,993	162,338	2,185,201	0.1
1943	318,292	251,442	66,850	2,252,051	0.1
1944	160,995	122,618	38,377	2,290,428	0.1
1945	577,761	447,776	129,985	2,420,413	0.1
1946	121,514	94,419	27,095	2,447,508	0.1
1947	238,773	185,303	53,470	2,500,978	0.1
1948	1,264,615	991,040	273,575	2,774,553	0.1
1949	1,691,201	1,302,545	388,656	3,163,209	0.1
1950	2,551,467	1,920,531	630,936	3,794,145	0.2
1951	2,159,655	1,647,436	512,219	4,306,364	0.2
1952	2,783,287	2,095,153	688,134	4,994,498	0.2
1953	4,352,698	3,239,710	1,112,988	6,107,486	0.3
1954	6,028,040	4,398,492	1,629,548	7,737,034	0.4
1955	5,584,246	4,032,515	1,551,731	9,288,765	0.4
1956	9,589,182	6,619,360	2,969,822	12,258,587	0.6
1957	6,714,221	4,697,085	2,017,136	14,275,723	0.6
1958	9,832,129	7,347,651	2,484,478	16,760,201	0.8
1959	8,166,891	5,749,377	2,417,514	19,177,715	0.9
1960	7,035,289	4,893,430	2,141,859	21,319,574	1.0
1961	5,869,481	3,921,442	1,948,039	23,267,613	1.1
1962	5,597,301	3,786,557	1,810,744	25,078,357	1.1
1963	5,745,557	3,699,860	2,045,697	27,124,054	1.2
1964	6,274,406	3,955,244	2,319,162	29,443,216	1.3
1965	9,578,424	6,198,437	3,379,987	32,823,203	1.5
1966	7,875,027	4,981,855	2,893,172	35,716,375	1.6
1967	12,990,519	8,127,478	4,863,041	40,579,416	1.8
1968	10,048,258	6,337,842	3,710,416	44,289,832	2.0
1969	15,325,812	9,201,798	6,124,014	50,413,846	2.3
1970	33,189,044	19,687,707	13,501,337	63,915,183	2.9
1971	14,301,799	8,520,667	5,781,132	69,696,315	3.2
1972	44,338,692	24,727,983	19,610,709	89,307,024	4.1
1973	24,046,240	13,680,746	10,365,494	99,672,518	4.5
1974	30,609,273	17,050,505	13,558,768	113,231,286	5.2
1975	34,936,430	19,229,299	15,707,131	128,938,417	5.9
1976	31,400,744	17,190,447	14,210,297	143,148,714	6.5
1977	23,643,653	12,688,441	10,955,212	154,103,926	7.0
1978	28,294,099	14,576,955	13,717,144	167,821,070	7.6
1979	101,250,550	53,907,271	47,343,279	215,164,349	9.8
1980	37,696,245	19,057,780	18,638,465	233,802,814	10.6
1981	31,983,570	15,733,694	16,249,876	250,052,690	11.4
1982	66,814,244	31,172,769	35,641,475	285,694,165	13.0
1983	29,710,248	17,643,042	12,067,206	297,761,371	13.5
1984	36,511,856	21,001,954	15,509,902	313,271,273	14.2
1985	36,727,545	20,715,824	16,011,721	329,282,994	15.0
1986	47,099,660	24,784,748	22,314,912	351,597,906	16.0

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1987	33,200,988	17,627,848	15,573,140	367,171,046	16.7
1988	36,543,519	19,036,785	17,506,734	384,677,780	17.5
1989	39,703,365	20,061,933	19,641,432	404,319,212	18.4
1990	45,202,154	22,158,977	23,043,177	427,362,389	19.4
1991	44,441,953	21,401,475	23,040,478	450,402,867	20.5
1992	53,294,374	24,466,524	28,827,850	479,230,717	21.8
1993	41,143,178	18,479,045	22,664,133	501,894,850	22.8
1994	34,161,652	15,968,710	18,192,942	520,087,792	23.7
1995	42,444,661	17,339,383	25,105,278	545,193,070	24.8
1996	53,776,412	21,070,539	32,705,873	577,898,943	26.3
1997	50,632,408	18,738,237	31,894,171	609,793,114	27.7
1998	13,841,482	4,741,685	9,099,797	618,892,911	28.1
1999	40,879,703	15,639,376	25,240,327	644,133,238	29.3
2000	48,555,378	19,540,700	29,014,678	673,147,916	30.6
2001	53,716,353	16,512,155	37,204,198	710,352,114	32.3
2002	51,675,909	16,045,020	35,630,889	745,983,003	33.9
2003	57,169,320	17,535,980	39,633,340	785,616,343	35.7
2004	66,933,814	18,214,958	48,718,856	834,335,199	37.9
2005	156,447,561	49,675,916	106,771,645	941,106,844	42.8
2006	175,892,389	36,211,748	139,680,641	1,080,787,485	49.2
2007	118,388,992	20,041,536	98,347,456	1,179,134,941	53.6
2008	99,443,874	17,388,561	82,055,313	1,261,190,254	57.4
2009	170,168,650	25,352,926	144,815,724	1,406,005,978	64.0
2010	224,824,811	26,236,553	198,588,258	1,604,594,236	73.0
2011	167,861,410	13,306,086	154,555,324	1,759,149,560	80.0
2012	215,345,405	12,504,134	202,841,271	1,961,990,831	89.2
2013	203,541,388	4,919,562	198,621,826	2,160,612,657	98.3
2014	38,142,309	173,774	37,968,535	2,198,581,192	100.0
TOTAL	3,197,398,555	998,817,363	2,198,581,192		
TRANSPORTATION EQUIPMENT	68,722,051	39,675,960	29,046,091		
POWER OPERATED EQUIPMENT	2,854,326	1,092,888	1,761,438		
RESERVE AMORTIZATION		-5,688,709			
NONDEPRECIABLE PLANT	64,082,407	21,607,674	42,474,733		
TOTAL	3,333,057,345	1,055,505,176	2,271,863,454		

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
1958	8,664.84	7,693	7,510	1,155	5.88	196
1976	618,449.23	518,131	505,795	112,654	6.86	16,422
1977	3,391.44	2,829	2,762	630	6.89	91
1980	846,268.52	695,667	679,105	167,164	6.96	24,018
1981	23,966.12	19,596	19,129	4,837	6.98	693
1984	919.13	744	726	193	7.01	28
1992	183,176.20	137,858	134,576	48,600	7.15	6,797
1993	18,245.19	13,591	13,267	4,978	7.11	700
1994	53,193.66	39,081	38,151	15,043	7.13	2,110
1997	2,962.57	2,074	2,025	938	7.17	131
1999	126,209.56	84,889	82,868	43,342	7.18	6,036
2007	61,363.76	29,657	28,951	32,413	7.22	4,489
2009	25,475.49	10,116	9,875	15,600	7.21	2,164
2011	81,766.96	22,551	22,014	59,753	7.22	8,276
2012	37,228.87	7,263	7,090	30,139	7.22	4,174
	2,091,281.54	1,591,740	1,553,844	537,438		76,325
COLLIER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1970	648,185.34	519,689	507,316	140,869	9.70	14,523
1975	13,393.38	10,427	10,179	3,215	10.16	316
1981	136,277.62	101,684	99,263	37,015	10.54	3,512
1987	9,782.46	6,987	6,821	2,962	10.70	277
1994	70,918.91	45,658	44,571	26,348	10.93	2,411
1996	13,664.54	8,441	8,240	5,425	10.99	494
2005	152,200.48	67,120	65,522	86,679	11.09	7,816
2009	95,333.01	28,486	27,808	67,525	11.15	6,056
2011	16,151.99	3,193	3,117	13,035	11.16	1,168
2012	16,183.14	2,194	2,142	14,041	11.15	1,259
	1,172,090.87	793,879	774,978	397,113		37,832

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRESCENT SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
1975	741,117.08	533,004	520,314	220,803	13.74	16,070
1979	15,951.88	11,037	10,774	5,178	14.34	361
1981	73,835.77	50,002	48,812	25,024	14.59	1,715
1986	32,983.89	21,509	20,997	11,987	14.80	810
1991	20,828.44	12,510	12,212	8,616	15.13	569
1994	64,957.66	36,565	35,694	29,263	15.34	1,908
1998	124,838.24	62,719	61,226	63,612	15.60	4,078
2000	19,852.32	9,281	9,060	10,792	15.66	689
2006	10,833.62	3,551	3,466	7,367	15.89	464
2009	160,842.96	36,897	36,019	124,824	15.95	7,826
2011	77,708.40	11,408	11,136	66,572	15.98	4,166
	1,343,750.26	788,483	769,711	574,039		38,656
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
1979	723,018.03	418,251	408,293	314,725	22.80	13,804
1996	81,414.46	31,068	30,328	51,086	28.76	1,776
2009	1,062,512.36	137,277	134,009	928,504	32.01	29,007
2010	3,142,248.84	327,422	319,627	2,822,622	32.22	87,605
2011	1,487,059.08	116,585	113,809	1,373,250	32.34	42,463
	6,496,252.77	1,030,603	1,006,066	5,490,187		174,655
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1927	2,240.19	2,240	2,240			
1930	6,436.70	6,437	6,437			
1942	1,468.63	1,435	1,401	68	1.02	67
1950	5,615.08	5,238	5,113	502	3.02	166
1953	8,212.61	7,519	7,339	873	3.80	230
1955	22,885.50	20,688	20,193	2,692	4.32	623
1957	255.22	228	223	33	4.86	7
1967	7,205.83	5,878	5,737	1,468	8.29	177
1968	4,920.31	3,966	3,871	1,049	8.73	120
1969	190,256.04	151,360	147,741	42,515	9.20	4,621

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1970	320,332.42	251,426	245,415	74,918	9.68	7,739
1972	27,318.37	20,811	20,313	7,005	10.72	653
1973	16,639.27	12,472	12,174	4,465	11.27	396
1975	40,204.26	29,108	28,412	11,792	12.42	949
1976	88,115.52	62,601	61,104	27,011	13.03	2,073
1979	121,303.58	80,977	79,041	42,263	14.96	2,825
1980	89,558.20	58,431	57,034	32,524	15.64	2,080
1981	49,289.52	31,403	30,652	18,637	16.33	1,141
1983	1,036.35	682	666	371	15.98	23
1984	92,693.96	59,565	58,141	34,553	16.55	2,088
1985	682.98	426	416	267	17.33	15
1986	8,965.88	5,449	5,319	3,647	17.91	204
1987	1,502.11	884	863	639	18.70	34
1989	3,778.93	2,095	2,045	1,734	19.89	87
1990	32,331.68	17,278	16,865	15,467	20.69	748
1991	31,077.56	16,048	15,664	15,413	21.30	724
1992	549,405.49	272,450	265,936	283,469	22.11	12,821
1993	5,367.29	2,561	2,500	2,868	22.73	126
1995	78,005.23	34,080	33,265	44,740	24.17	1,851
1996	32,372.43	13,448	13,126	19,246	24.98	770
1997	92,841.41	36,700	35,823	57,019	25.62	2,226
1998	20,969.12	7,828	7,641	13,328	26.44	504
2001	19,846.86	6,099	5,953	13,894	28.74	483
2002	11,682.97	3,323	3,244	8,439	29.57	285
2003	104,666.27	27,454	26,798	77,869	30.23	2,576
2005	95,617.56	20,577	20,085	75,533	31.90	2,368
2006	93,022.16	17,804	17,378	75,644	32.74	2,310
2009	2,014,948.13	240,182	234,440	1,780,508	35.09	50,741
2010	4,908,168.56	465,785	454,649	4,453,520	35.77	124,504
2011	721,996.62	50,395	49,190	672,806	36.62	18,373
2012	128,464.14	5,781	5,643	122,821	37.16	3,305
2013	140,141.68	2,733	2,668	137,474	37.71	3,646
	10,191,842.62	2,061,845	2,012,757	8,179,086		254,679
	21,295,218.06	6,266,550	6,117,356	15,177,863		582,147

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 2.73

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1935	1,328.88	1,290	1,119	210	1.19	176
1936	51.50	50	43	8	1.56	5
1938	144,242.88	136,151	118,154	26,089	2.30	11,343
1939	1,933.46	1,808	1,569	364	2.67	136
1941	1,478.05	1,355	1,176	302	3.42	88
1942	7,632.15	6,925	6,010	1,622	3.80	427
1943	16,720.63	15,020	13,035	3,686	4.17	884
1944	9,278.78	8,249	7,159	2,120	4.55	466
1945	1,459.17	1,284	1,114	345	4.93	70
1946	466.43	406	352	114	5.31	21
1947	421.45	363	315	106	5.70	19
1948	36,924.09	31,449	27,292	9,632	6.08	1,584
1949	7,398.33	6,231	5,407	1,991	6.47	308
1950	67,656.05	56,336	48,889	18,767	6.86	2,736
1951	3,805.99	3,133	2,719	1,087	7.25	150
1952	2,045.76	1,665	1,445	601	7.64	79
1953	326,031.82	262,097	227,452	98,580	8.04	12,261
1954	15,886.36	12,620	10,952	4,934	8.43	585
1955	534,603.42	419,466	364,020	170,583	8.83	19,319
1956	119,087.48	92,279	80,081	39,006	9.23	4,226
1957	300,618.00	230,009	199,606	101,012	9.63	10,489
1958	39,696.41	29,976	26,014	13,682	10.04	1,363
1959	82,423.01	61,436	53,315	29,108	10.44	2,788
1960	310,208.91	228,118	197,965	112,244	10.85	10,345
1961	95,937.47	69,590	60,391	35,546	11.26	3,157
1962	25,588.57	18,299	15,880	9,709	11.68	831
1963	68,092.88	48,014	41,667	26,426	12.09	2,186
1964	15,816.43	10,991	9,538	6,278	12.51	502
1965	22,780.04	15,596	13,534	9,246	12.93	715
1966	277,974.44	187,396	162,625	115,349	13.36	8,634
1967	2,742,895.38	1,820,350	1,579,730	1,163,165	13.79	84,348
1968	95,543.75	62,406	54,157	41,387	14.22	2,910
1969	1,914,427.27	1,230,364	1,067,731	846,696	14.65	57,795
1970	8,176,193.04	5,168,989	4,485,736	3,690,457	15.08	244,725
1971	94,692.61	58,848	51,069	43,624	15.52	2,811
1972	5,178,196.46	3,161,237	2,743,375	2,434,821	15.97	152,462
1973	1,160,433.35	695,982	603,985	556,448	16.41	33,909
1974	1,338,212.17	787,913	683,764	654,448	16.86	38,817
1975	5,522,124.07	3,189,358	2,767,779	2,754,345	17.32	159,027
1976	6,159,870.79	3,490,121	3,028,786	3,131,085	17.77	176,201
1977	1,173,974.62	651,697	565,554	608,421	18.24	33,356
1978	893,604.18	486,031	421,786	471,818	18.70	25,231

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1979	7,029,328.66	3,742,696	3,247,975	3,781,354	19.17	197,254
1980	2,948,711.25	1,535,482	1,332,517	1,616,194	19.65	82,249
1981	2,785,886.30	1,418,072	1,230,627	1,555,259	20.13	77,261
1982	4,779,344.25	2,376,863	2,062,682	2,716,662	20.61	131,813
1983	1,453,536.00	920,670	798,973	654,563	17.80	36,773
1984	4,173,403.86	2,595,023	2,252,005	1,921,399	18.10	106,155
1985	1,818,037.31	1,108,094	961,623	856,414	18.42	46,494
1986	2,509,253.96	1,497,021	1,299,140	1,210,114	18.76	64,505
1987	3,237,878.13	1,888,331	1,638,725	1,599,153	19.12	83,638
1988	960,174.52	546,435	474,205	485,970	19.50	24,922
1989	3,513,959.48	1,956,924	1,698,252	1,815,707	19.69	92,215
1990	1,004,710.35	544,051	472,137	532,573	20.11	26,483
1991	1,411,398.60	744,936	646,468	764,931	20.35	37,589
1992	7,178,151.69	3,684,545	3,197,510	3,980,642	20.62	193,048
1993	2,421,035.24	1,205,676	1,046,306	1,374,729	20.92	65,714
1994	921,700.43	444,167	385,456	536,244	21.23	25,259
1995	652,793.22	303,549	263,425	389,368	21.57	18,051
1996	6,552,855.51	2,942,887	2,553,887	3,998,969	21.77	183,692
1997	7,786,300.98	3,352,003	2,908,925	4,877,376	22.16	220,098
1998	647,847.90	267,302	231,969	415,879	22.42	18,549
1999	2,252,217.75	886,923	769,687	1,482,531	22.70	65,310
2000	1,530,549.46	574,568	498,620	1,031,929	22.88	45,102
2001	1,050,593.63	372,330	323,114	727,480	23.22	31,330
2002	1,883,111.01	628,394	545,331	1,337,780	23.46	57,024
2003	1,653,201.50	517,121	448,766	1,204,436	23.62	50,992
2004	1,173,923.74	339,968	295,030	878,894	23.92	36,743
2005	6,119,436.98	1,627,770	1,412,606	4,706,831	24.14	194,981
2006	27,960,548.07	6,760,861	5,867,189	22,093,359	24.30	909,192
2007	22,591,932.87	4,879,857	4,234,822	18,357,111	24.50	749,270
2008	3,399,617.95	641,168	556,416	2,843,202	24.74	114,923
2009	28,102,558.57	4,513,271	3,916,693	24,185,866	24.83	974,058
2010	58,582,129.60	7,644,968	6,634,432	51,947,698	24.99	2,078,739
2011	19,087,390.65	1,883,925	1,634,902	17,452,489	25.11	695,041
2012	46,664,342.72	3,037,849	2,636,296	44,028,047	25.13	1,752,011
2013	26,437,350.06	769,327	667,635	25,769,715	25.02	1,029,965
2014	3,923,157.00	19,616	17,023	3,906,134	24.94	156,621
	353,186,125.73	90,933,541	78,913,659	274,272,467		11,780,549

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.3 3.34

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1924	6,321.52	5,676	5,012	1,310	7.15	183
1925	1,116.60	998	881	236	7.42	32
1926	46,751.20	41,609	36,742	10,009	7.70	1,300
1927	45,261.51	40,102	35,411	9,851	7.98	1,234
1930	51,728.62	45,181	39,896	11,833	8.86	1,336
1931	1,703.82	1,480	1,307	397	9.18	43
1933	1,183.95	1,018	899	285	9.83	29
1934	1,375.77	1,176	1,038	338	10.17	33
1936	17,165.91	14,498	12,802	4,364	10.88	401
1941	8,687.18	7,089	6,260	2,427	12.88	188
1942	152,094.89	123,153	108,748	43,347	13.32	3,254
1943	168.66	135	119	50	13.77	4
1944	8,608.99	6,858	6,056	2,553	14.24	179
1945	6,566.93	5,186	4,579	1,988	14.72	135
1948	2,927.68	2,248	1,985	943	16.24	58
1949	16,960.62	12,895	11,387	5,574	16.78	332
1950	51,254.97	38,573	34,061	17,194	17.32	993
1951	230,937.82	171,949	151,837	79,101	17.88	4,424
1952	51,676.66	38,049	33,599	18,078	18.46	979
1953	223,789.08	162,918	143,862	79,927	19.04	4,198
1954	1,446,910.42	1,040,951	919,195	527,715	19.64	26,869
1956	3,184,466.38	2,234,572	1,973,204	1,211,262	20.88	58,011
1957	633,955.85	439,148	387,783	246,173	21.51	11,445
1959	325,471.90	219,414	193,750	131,722	22.81	5,775
1960	106,318.70	70,656	62,392	43,927	23.48	1,871
1961	40,636.04	26,611	23,498	17,138	24.16	709
1962	124,470.14	80,301	70,909	53,561	24.84	2,156
1963	130,015.67	82,578	72,919	57,097	25.54	2,236
1964	661,219.90	413,262	364,924	296,296	26.25	11,287
1965	2,073,633.67	1,274,994	1,125,863	947,771	26.96	35,155
1966	847,421.52	512,207	452,296	395,126	27.69	14,270
1967	376,095.06	223,400	197,270	178,825	28.42	6,292
1968	305,143.28	177,987	157,169	147,974	29.17	5,073
1969	2,329,673.22	1,333,901	1,177,880	1,151,793	29.92	38,496
1970	1,572,678.50	883,389	780,063	792,616	30.68	25,835
1971	796,207.13	438,599	387,298	408,909	31.44	13,006
1972	9,186,108.04	4,957,834	4,377,937	4,808,171	32.22	149,229
1973	1,599,404.33	845,397	746,515	852,889	33.00	25,845
1974	3,311,070.50	1,712,784	1,512,447	1,798,624	33.79	53,229
1975	83,581.29	42,280	37,335	46,246	34.59	1,337
1976	10,356.22	5,119	4,520	5,836	35.40	165
1979	11,275,863.96	5,177,200	4,571,645	6,704,219	37.86	177,079

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1980	2,943,602.10	1,316,202	1,162,251	1,781,351	38.70	46,030
1981	3,719,800.32	1,618,634	1,429,309	2,290,491	39.54	57,928
1984	3,196.31	1,417	1,251	1,945	37.36	52
1986	732,943.12	305,051	269,371	463,572	38.92	11,911
1987	10,082.53	4,072	3,596	6,487	39.48	164
1990	11,893.68	4,322	3,816	8,078	41.61	194
1991	411,991.89	143,414	126,640	285,352	42.61	6,697
1992	887,815.62	297,418	262,630	625,186	43.18	14,479
1994	15,413.23	4,718	4,166	11,247	44.77	251
1995	457,418.98	132,926	117,378	340,041	45.77	7,429
1997	95,433.77	25,099	22,163	73,271	46.94	1,561
1998	325,921.05	80,600	71,173	254,748	47.94	5,314
1999	400,272.95	93,264	82,355	317,918	48.54	6,550
2000	1,066,005.67	231,536	204,454	861,552	49.54	17,391
2002	6,018.77	1,124	993	5,026	51.14	98
2003	501,734.23	86,298	76,204	425,530	51.75	8,223
2005	3,561,823.73	501,861	443,161	3,118,663	53.36	58,446
2006	42,852.44	5,348	4,722	38,130	54.36	701
2008	3,414,448.88	318,227	281,006	3,133,443	55.98	55,974
2009	2,119,128.74	164,021	144,836	1,974,293	56.60	34,882
2010	538,285.79	33,105	29,233	509,053	57.23	8,895
2011	216,331.72	9,821	8,672	207,660	57.85	3,590
2012	1,655,164.19	48,000	42,386	1,612,778	58.49	27,574
2013	12,556,934.63	158,217	139,711	12,417,224	58.77	211,285
2014	1,070,951.40	2,249	1,986	1,068,965	58.36	18,317
	78,112,449.84	28,500,319	25,166,756	52,945,694		1,288,641

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1 1.65

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1941	637.33	574	519	118	4.98	24
1943	90.67	81	73	18	5.43	3
1945	553.62	488	441	113	5.89	19
1950	42.11	36	33	9	7.14	1
1953	899.86	756	684	216	7.97	27
1954	1,944.08	1,623	1,468	476	8.27	58
1958	3,033.56	2,452	2,218	816	9.59	85
1965	11,542.16	8,650	7,825	3,717	12.53	297
1966	22,668.33	16,765	15,165	7,503	13.02	576
1968	53,793.95	38,678	34,987	18,807	14.05	1,339
1969	198,487.95	140,529	127,120	71,368	14.60	4,888
1970	20,075.28	13,992	12,657	7,418	15.15	490
1972	47,484.26	31,995	28,942	18,542	16.31	1,137
1973	32,379.41	21,429	19,384	12,995	16.91	768
1974	527,828.05	342,772	310,065	217,763	17.53	12,422
1975	24,281.23	15,462	13,987	10,294	18.16	567
1976	11,463.60	7,151	6,469	4,995	18.81	266
1977	13,549.78	8,276	7,486	6,064	19.46	312
1978	4,464.79	2,667	2,413	2,052	20.13	102
1979	970,234.59	566,423	512,375	457,860	20.81	22,002
1980	415,488.49	236,745	214,155	201,333	21.51	9,360
1981	2,095,244.51	1,164,537	1,053,416	1,041,829	22.21	46,908
1982	10,366.89	5,613	5,077	5,290	22.93	231
1985	1,780.72	1,009	913	868	22.01	39
1986	834,511.38	458,481	414,732	419,779	22.76	18,444
1987	142,912.96	76,458	69,162	73,751	23.25	3,172
1988	1,637.91	848	767	871	24.00	36
1989	15,918.68	7,998	7,235	8,684	24.51	354
1992	1,319,633.69	594,099	537,410	782,224	26.56	29,451
1993	1,280,931.49	555,540	502,530	778,401	27.10	28,723
1995	19,815.43	7,877	7,125	12,690	28.42	447
1996	3,623.50	1,370	1,239	2,384	29.20	82
1997	13,483.74	4,855	4,392	9,092	29.76	306
1999	280,323.00	90,152	81,550	198,773	31.12	6,387
2000	257,722.13	77,961	70,522	187,200	31.70	5,905
2002	218.19	57	52	166	33.09	5
2003	908,803.81	219,840	198,863	709,941	33.69	21,073
2004	166,618.14	36,873	33,355	133,263	34.30	3,885
2005	1,625,330.43	325,716	294,636	1,330,694	34.92	38,107
2006	1,146,065.43	205,146	185,571	960,494	35.54	27,026
2007	279.98	44	40	240	36.17	7
2008	759,404.92	103,051	93,218	666,187	36.62	18,192

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2009	2,822,628.65	320,368	289,798	2,532,831	37.09	68,289
2010	319,458.40	29,007	26,239	293,219	37.57	7,805
2011	13,800,338.35	932,903	843,883	12,956,455	37.90	341,859
2012	620,945.76	27,384	24,771	596,175	37.93	15,718
2013	5,865,993.00	115,560	104,533	5,761,460	37.27	154,587
2014	47,711.40	162	147	47,564	36.24	1,312
	36,722,645.59	6,820,453	6,169,642	30,553,004		893,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.2	2.43

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1920	7,523.33	7,523	7,523			
1922	525.48	522	507	18	0.36	18
1924	5,075.11	5,003	4,858	217	0.78	217
1927	8.41	8	8			
1929	60.20	58	56	4	1.96	2
1931	4,872.13	4,654	4,520	352	2.46	143
1941	7,320.09	6,651	6,459	861	5.03	171
1942	3,013.82	2,724	2,645	369	5.29	70
1943	1,989.93	1,789	1,737	253	5.56	46
1945	11,211.09	9,966	9,678	1,533	6.11	251
1948	6,709.26	5,858	5,689	1,020	6.98	146
1950	40,673.76	35,038	34,026	6,648	7.62	872
1951	35,678.65	30,515	29,634	6,045	7.96	759
1952	23,027.80	19,549	18,984	4,044	8.31	487
1953	174,838.75	147,246	142,993	31,846	8.68	3,669
1954	747,655.10	624,494	606,455	141,200	9.06	15,585
1956	1,053,303.10	864,288	839,322	213,981	9.87	21,680
1957	258,527.34	210,113	204,044	54,483	10.30	5,290
1958	6,069.15	4,883	4,742	1,327	10.75	123
1959	179,759.10	143,121	138,987	40,772	11.21	3,637
1960	326,570.63	257,099	249,673	76,898	11.70	6,572
1961	13,577.79	10,566	10,261	3,317	12.20	272
1962	157,429.35	121,049	117,552	39,877	12.71	3,137
1963	48,617.68	36,905	35,839	12,779	13.25	964
1964	174,735.85	130,893	127,112	47,624	13.80	3,451
1965	1,838,080.04	1,357,845	1,318,623	519,457	14.37	36,149
1966	480,030.46	349,549	339,452	140,578	14.95	9,403
1967	269,189.96	193,082	187,505	81,685	15.55	5,253
1968	832,971.92	588,078	571,091	261,881	16.17	16,195
1969	2,178,189.62	1,512,862	1,469,162	709,028	16.80	42,204
1970	1,148,480.18	784,309	761,654	386,826	17.44	22,180
1971	138,317.50	92,799	90,118	48,200	18.10	2,663
1972	4,211,503.01	2,774,243	2,694,107	1,517,396	18.77	80,842
1973	1,210,606.40	782,270	759,674	450,932	19.46	23,172
1974	2,430,496.35	1,539,598	1,495,125	935,371	20.16	46,397
1975	34,122.65	21,181	20,569	13,554	20.86	650
1976	1,287,352.27	782,002	759,413	527,939	21.59	24,453
1977	80,958.74	48,104	46,714	34,245	22.32	1,534
1978	938.63	545	529	410	23.06	18
1979	2,684,297.86	1,521,755	1,477,798	1,206,500	23.82	50,651
1980	1,891,636.54	1,046,245	1,016,024	875,613	24.58	35,623
1981	3,169,704.50	1,708,185	1,658,843	1,510,862	25.36	59,577

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1982	55,428.52	29,085	28,245	27,184	26.14	1,040
1983	24,548.55	13,737	13,340	11,209	24.20	463
1984	15,586.71	8,532	8,286	7,301	24.60	297
1985	2,598,086.44	1,381,922	1,342,004	1,256,082	25.30	49,648
1986	988,340.63	510,181	495,444	492,897	26.01	18,950
1987	174,445.48	87,258	84,737	89,708	26.73	3,356
1988	22,403.23	10,845	10,532	11,871	27.44	433
1989	3,307.25	1,547	1,502	1,805	28.16	64
1990	88,261.19	39,823	38,673	49,588	28.88	1,717
1991	3,529.96	1,534	1,490	2,040	29.61	69
1992	2,780,130.61	1,160,983	1,127,447	1,652,684	30.33	54,490
1993	1,169,272.62	465,838	452,382	716,891	31.33	22,882
1994	2,486.62	948	921	1,566	32.06	49
1995	17,406.81	6,333	6,150	11,257	32.79	343
1996	7,631.40	2,641	2,565	5,066	33.53	151
1997	19,523.27	6,409	6,224	13,299	34.27	388
1999	6,058.03	1,769	1,718	4,340	35.76	121
2000	4,831.04	1,322	1,284	3,547	36.50	97
2002	10,175.61	2,391	2,322	7,854	38.25	205
2003	815,312.68	176,189	171,100	644,213	39.00	16,518
2004	934,095.08	184,017	178,701	755,394	39.75	19,004
2005	2,961,014.83	525,876	510,685	2,450,330	40.51	60,487
2006	1,506,466.70	238,172	231,292	1,275,175	41.27	30,898
2007	2,315,168.34	320,419	311,163	2,004,005	42.03	47,680
2009	15,519,577.47	1,525,574	1,481,507	14,038,070	43.56	322,270
2010	2,822,516.49	220,156	213,797	2,608,719	44.33	58,848
2011	3,467,885.18	199,403	193,643	3,274,242	45.10	72,600
2012	4,572,147.19	168,712	163,838	4,408,309	45.64	96,589
2013	7,176,831.79	114,829	111,512	7,065,320	45.98	153,661
2014	952,383.60	2,571	2,497	949,887	45.96	20,668
	78,210,502.85	25,192,183	24,464,706	53,745,797		1,578,512

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 2.02

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1956	91,709.41	76,577	72,835	18,874	9.90	1,906
1958	3,605,378.72	2,944,405	2,800,519	804,860	11.00	73,169
1960	263,024.66	209,499	199,261	63,764	12.21	5,222
1961	10,434.81	8,200	7,799	2,636	12.85	205
1967	391,921.15	281,137	267,399	124,522	16.96	7,342
1972	165,588.11	108,406	103,108	62,480	20.72	3,015
1974	5,897.53	3,705	3,524	2,374	22.31	106
1975	4,528.32	2,783	2,647	1,881	23.12	81
1979	28,640,461.01	15,990,829	15,209,396	13,431,065	26.50	506,833
1980	659,680.65	358,754	341,223	318,458	27.37	11,635
1983	33,272.53	17,495	16,640	16,633	27.73	600
1985	432,054.70	213,651	203,210	228,845	29.39	7,786
1986	640,900.19	307,696	292,660	348,240	30.05	11,589
1990	1,493,297.60	617,031	586,878	906,420	33.72	26,881
1996	13,656.62	4,242	4,035	9,622	39.39	244
2003	528,003.76	99,898	95,016	432,988	46.07	9,398
2005	663,726.32	102,811	97,787	565,939	47.75	11,852
2006	258,941.50	35,527	33,791	225,150	48.75	4,618
2007	24,887,378.90	2,974,042	2,828,707	22,058,672	49.75	443,390
2009	151.78	13	12	140	51.75	3
2010	47,597.76	3,160	3,006	44,592	52.75	845
2011	1,403,553.84	68,353	65,013	1,338,541	53.75	24,903
2012	2,259,231.88	70,036	66,613	2,192,619	54.75	40,048
2013	3,404,017.99	45,273	43,061	3,360,957	55.75	60,286
	69,904,409.74	24,543,523	23,344,140	46,560,270		1,251,957

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.2 1.79

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
1951	1,472.20	1,334	1,398	74	5.16	14
1958	705,920.83	606,965	636,186	69,735	7.71	9,045
1959	1,790.10	1,524	1,597	193	8.17	24
1967	238,697.15	183,016	191,827	46,870	12.83	3,653
1968	16,696.81	12,595	13,201	3,496	13.51	259
1972	168,645.39	118,512	124,217	44,428	16.35	2,717
1975	135,372.41	89,542	93,853	41,519	18.62	2,230
1979	15,416,221.69	9,297,369	9,744,963	5,671,259	21.83	259,792
1980	16,920.12	9,946	10,425	6,495	22.67	287
1982	59,636.07	33,201	34,799	24,837	24.38	1,019
1983	536,823.71	305,399	320,102	216,722	23.30	9,301
1986	153,523.31	79,663	83,498	70,025	25.73	2,722
1992	249,244.22	102,988	107,946	141,298	30.88	4,576
1996	3,769.61	1,278	1,340	2,430	34.61	70
2000	167.63	44	46	122	38.33	3
2005	168,221.02	28,413	29,781	138,440	43.06	3,215
2006	200,476.26	29,991	31,435	169,041	44.06	3,837
2007	15,126,165.54	1,970,939	2,065,824	13,060,342	45.06	289,843
2008	6,759,504.11	750,305	786,426	5,973,078	46.06	129,680
2009	59,830.99	5,487	5,751	54,080	47.06	1,149
2010	1,117,264.37	80,890	84,784	1,032,480	48.06	21,483
2011	19,817,161.73	1,052,291	1,102,950	18,714,212	49.06	381,456
2012	17,871,353.55	604,052	633,132	17,238,222	50.06	344,351
2013	17,050,973.25	248,944	260,929	16,790,044	50.79	330,578
	95,875,852.07	15,614,688	16,366,410	79,509,442		1,801,304

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.1 1.88

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
2011	2,091,746.25	111,072	174,381	1,917,365	49.06	39,082
2012	2.55			3	50.06	
	2,091,748.80	111,072	174,381	1,917,368		39,082
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.1	1.87

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBRIDGE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1920	26,663.76	24,715	24,797	1,867	4.74	394
1923	21,616.28	19,967	20,033	1,583	4.94	320
1929	129.13	119	119	10	5.29	2
1930	6,075.82	5,571	5,590	486	5.34	91
1932	871.63	798	801	71	5.45	13
1942	194.40	176	177	18	5.97	3
1945	2,771.48	2,495	2,503	268	6.12	44
1948	2,731.32	2,447	2,455	276	6.27	44
1952	3,176.75	2,827	2,836	340	6.44	53
1956	995.01	879	882	113	6.59	17
1963	6,210.58	5,403	5,421	790	6.80	116
1964	18,033.52	15,651	15,703	2,330	6.82	342
1965	1,120.27	970	973	147	6.84	21
1969	7,383.32	6,320	6,341	1,042	6.92	151
1981	7,729.19	6,299	6,320	1,409	7.08	199
1986	202,623.93	161,370	161,907	40,717	7.09	5,743
1991	339,439.66	258,687	259,548	79,892	7.10	11,252
1995	65,460.86	47,381	47,539	17,922	7.16	2,503
1996	99,918.70	71,302	71,539	28,379	7.12	3,986
1999	6,455.95	4,342	4,356	2,100	7.18	292
2004	21,259.58	12,250	12,291	8,969	7.17	1,251
	840,861.14	649,969	652,132	188,729		26,837
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1922	57,206.67	51,386	51,557	5,650	6.61	855
1927	394.38	350	351	43	7.36	6
1928	33,930.56	30,001	30,101	3,830	7.51	510
1929	3,137.09	2,767	2,776	361	7.65	47
1931	260.46	229	230	31	7.94	4
1941	78.27	67	67	11	9.38	1
1945	1,254.84	1,056	1,060	195	9.99	20
1948	127.30	106	106	21	10.44	2
1949	385.84	320	321	65	10.59	6
1953	853.71	698	700	153	11.16	14
1955	2,123.34	1,721	1,727	397	11.43	35
1956	59,146.45	47,728	47,887	11,260	11.56	974

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1957	72,215.05	58,030	58,223	13,992	11.68	1,198
1962	989.74	778	781	209	12.24	17
1964	21,353.04	16,610	16,665	4,688	12.44	377
1966	13,324.36	10,261	10,295	3,029	12.61	240
1967	91,851.33	70,358	70,592	21,259	12.69	1,675
1970	20,297.02	15,284	15,335	4,962	12.92	384
1973	651.38	481	483	169	13.11	13
1974	147.54	108	108	39	13.16	3
1975	3,381.04	2,465	2,473	908	13.22	69
1976	3,414.43	2,471	2,479	935	13.27	70
1977	4,868.30	3,497	3,509	1,360	13.32	102
1978	47,683.89	33,990	34,103	13,581	13.36	1,017
1979	90,582.00	64,025	64,238	26,344	13.41	1,965
1980	13,828.46	9,691	9,723	4,105	13.45	305
1981	127,041.02	88,224	88,518	38,523	13.49	2,856
1983	258,851.69	179,902	180,501	78,351	13.50	5,804
1988	7,768.16	5,080	5,097	2,671	13.62	196
1996	98,510.88	55,432	55,616	42,894	13.79	3,111
1998	53,947.30	28,722	28,818	25,130	13.83	1,817
1999	99,784.67	51,509	51,680	48,104	13.82	3,481
2004	80,982.49	33,397	33,508	47,474	13.89	3,418
2011	61,132.96	10,105	10,139	50,994	13.89	3,671
	1,331,505.66	876,849	879,767	451,739		34,263
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1918	6,479.65	5,989	6,009	471	4.92	96
1920	1,139.38	1,050	1,053	86	5.09	17
1924	21,829.47	20,006	20,073	1,757	5.41	325
1925	130.20	119	119	11	5.48	2
1926	6,879.41	6,288	6,309	570	5.56	103
1927	7,591.79	6,931	6,954	638	5.62	114
1928	1,550.59	1,414	1,419	132	5.69	23
1929	41.37	38	38	3	5.76	1
1936	124.43	112	112	12	6.22	2
1941	385.02	345	346	39	6.54	6
1945	91.20	81	81	10	6.79	1

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1947	185.32	164	165	21	6.92	3
1948	3,776.50	3,343	3,354	422	6.97	61
1950	3,345.31	2,949	2,959	386	7.09	54
1951	363.99	320	321	43	7.14	6
1954	239.48	209	210	30	7.30	4
1956	3,964.21	3,451	3,462	502	7.39	68
1958	5,227.70	4,529	4,544	684	7.48	91
1960	1,588.13	1,369	1,374	215	7.55	28
1964	4,364.80	3,723	3,735	629	7.69	82
1965	26,341.57	22,403	22,478	3,864	7.72	501
1969	991.16	832	835	156	7.82	20
1970	26,477.66	22,158	22,232	4,246	7.84	542
1972	649,046.00	539,104	540,898	108,148	7.88	13,724
1975	10,827.98	8,883	8,913	1,915	7.93	241
1978	10,129.72	8,190	8,217	1,912	7.98	240
1982	38,978.80	30,800	30,903	8,076	8.03	1,006
1987	992.73	762	765	228	8.09	28
1989	8,142.94	6,147	6,167	1,975	8.04	246
1992	11,155.20	8,128	8,155	3,000	8.10	370
1995	1,769.50	1,234	1,238	531	8.13	65
1998	3,928.52	2,592	2,601	1,328	8.12	164
1999	113,103.99	72,907	73,150	39,954	8.13	4,914
2000	2,114.00	1,328	1,332	782	8.13	96
2002	92,388.44	54,491	54,672	37,716	8.17	4,616
2006	48,955.91	23,827	23,906	25,050	8.17	3,066
2007	3,382.83	1,530	1,535	1,848	8.18	226
2009	113,808.87	41,836	41,975	71,834	8.17	8,792
2011	77,140.51	19,432	19,497	57,644	8.17	7,056
	1,308,974.28	929,014	932,106	376,868		47,000
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
1925	5,580.60	5,184	5,201	379	4.59	83
1926	5,585.75	5,184	5,201	384	4.64	83
1927	8,368.56	7,761	7,787	582	4.68	124
1928	194,910.32	180,625	181,226	13,684	4.72	2,899
1939	4,857.87	4,457	4,472	386	5.18	75

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
1941	390.66	358	359	31	5.26	6
1945	7,822.11	7,128	7,152	670	5.41	124
1948	1,280.08	1,162	1,166	114	5.52	21
1951	1,451.21	1,312	1,316	135	5.62	24
1955	13,175.67	11,838	11,877	1,298	5.74	226
1959	1,046.38	934	937	109	5.84	19
1962	4,795.76	4,255	4,269	527	5.90	89
1964	7,377.68	6,518	6,540	838	5.94	141
1968	2,731.98	2,391	2,399	333	6.00	56
1970	3,738.69	3,255	3,266	473	6.02	79
1973	6,413.14	5,533	5,551	862	6.06	142
1975	847,423.37	726,445	728,863	118,561	6.07	19,532
1976	40,937.27	34,966	35,082	5,855	6.08	963
1977	1,455.67	1,239	1,243	213	6.09	35
1979	11,730.51	9,899	9,932	1,799	6.11	294
1981	2,663.43	2,227	2,234	429	6.12	70
1988	15,907.68	12,822	12,865	3,043	6.20	491
1990	20,549.10	16,300	16,354	4,195	6.19	678
1995	97,828.82	73,557	73,802	24,027	6.19	3,882
1996	75,615.66	56,107	56,294	19,322	6.17	3,132
1999	12,089.25	8,523	8,551	3,538	6.17	573
2000	141,263.00	97,316	97,640	43,623	6.21	7,025
	1,536,990.22	1,287,296	1,291,580	245,410		40,866
WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1920	24,315.05	21,827	21,900	2,415	6.65	363
1924	1,614.45	1,426	1,431	184	7.57	24
1925	1,528.60	1,345	1,349	179	7.80	23
1926	83.36	73	73	10	8.04	1
1927	50.34	44	44	6	8.27	1
1928	548.07	476	478	70	8.50	8
1930	1,912.18	1,648	1,653	259	8.98	29
1933	308.08	262	263	45	9.71	5
1942	539.72	438	439	100	12.16	8
1943	1,567.28	1,266	1,270	297	12.46	24
1951	245.06	188	189	56	15.05	4

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1954	1,188.09	888	891	297	16.07	18
1956	52,571.01	38,679	38,808	13,763	16.74	822
1957	5,882.97	4,292	4,306	1,577	17.08	92
1961	31,163.44	21,959	22,032	9,131	18.38	497
1966	4,238.80	2,849	2,858	1,380	19.88	69
1967	4,490.52	2,989	2,999	1,492	20.15	74
1968	7,240.74	4,772	4,788	2,453	20.42	120
1970	33,996.04	21,942	22,015	11,981	20.93	572
1971	30,306.93	19,352	19,416	10,891	21.17	514
1974	1,800.27	1,112	1,116	685	21.84	31
1978	3,004.77	1,766	1,772	1,233	22.61	55
1982	4,055.37	2,252	2,259	1,796	23.26	77
1983	1,364.18	789	792	573	22.44	26
1987	5,763.19	3,099	3,109	2,654	23.00	115
1988	25,956.73	13,635	13,680	12,276	23.27	528
1991	107,821.95	52,984	53,160	54,662	23.55	2,321
1995	477,943.24	209,721	210,419	267,524	23.98	11,156
1996	191,762.77	81,691	81,963	109,800	23.92	4,590
1999	31,380.47	11,896	11,936	19,445	24.16	805
2003	19,787.14	6,041	6,061	13,726	24.46	561
2005	101,833.56	26,731	26,820	75,014	24.58	3,052
2009	104,155.00	16,821	16,877	87,278	24.66	3,539
2011	79,727.09	8,021	8,048	71,679	24.57	2,917
	1,360,146.46	583,274	585,215	774,931		33,041
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
1959	815,963.20	642,351	644,489	171,474	12.56	13,652
1961	8,602.26	6,706	6,728	1,874	12.81	146
1965	730.45	558	560	171	13.25	13
1971	704.81	519	521	184	13.78	13
1980	8,226.77	5,651	5,670	2,557	14.32	179
1983	12,108.90	8,266	8,294	3,815	14.30	267
1987	125.58	82	82	43	14.40	3
1991	6,804.79	4,149	4,163	2,642	14.56	181
1996	85,821.08	46,918	47,074	38,747	14.72	2,632
2002	14,775.32	6,545	6,567	8,209	14.77	556

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
2007	7,305.61	2,283	2,291	5,015	14.85	338
2009	80,399.00	19,473	19,538	60,861	14.86	4,096
2011	303,940.12	47,567	47,725	256,215	14.82	17,288
2012	986,343.55	104,257	104,604	881,740	14.81	59,537
	2,331,851.44	895,325	898,305	1,433,546		98,901
RANKIN SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1986	1,408,528.92	762,155	764,692	643,837	23.53	27,362
1989	17,214.00	8,734	8,763	8,451	24.03	352
1991	12,284.82	5,953	5,973	6,312	24.20	261
2007	25,140.89	5,277	5,295	19,846	25.41	781
	1,463,168.63	782,119	784,722	678,447		28,756
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1965	89,653.99	70,395	70,629	19,025	11.78	1,615
1972	790,707.59	598,384	600,375	190,332	12.22	15,575
1978	1,221.01	887	890	331	12.50	26
1981	48,253.57	34,214	34,328	13,926	12.61	1,104
1982	864.40	607	609	255	12.64	20
1985	2,495.52	1,736	1,742	754	12.57	60
2001	87,673.91	43,486	43,631	44,043	12.96	3,398
2002	19,477.95	9,270	9,301	10,177	12.94	786
2011	40,757.40	7,128	7,152	33,606	12.97	2,591
2012	47,323.93	5,641	5,660	41,664	12.93	3,222
	1,128,429.27	771,748	774,316	354,113		28,397

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1967	122,589.59	93,904	94,216	28,373	12.69	2,236
1968	1,102,592.83	839,955	842,750	259,843	12.77	20,348
1969	409.51	310	311	98	12.85	8
1972	3,893.50	2,896	2,906	988	13.05	76
1975	26,487.78	19,311	19,375	7,113	13.22	538
1977	3,773.13	2,710	2,719	1,054	13.32	79
1979	1,852.83	1,310	1,314	538	13.41	40
1980	11,795.74	8,266	8,294	3,502	13.45	260
1990	21,532.25	13,654	13,699	7,833	13.70	572
2005	80,473.80	31,055	31,158	49,315	13.93	3,540
2009	121,348.63	30,835	30,938	90,411	13.94	6,486
2012	354,921.71	39,751	39,883	315,038	13.88	22,697
	1,851,671.30	1,083,957	1,087,564	764,107		56,880
RACCOON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1972	1,016,123.08	768,971	771,530	244,593	12.22	20,016
1977	3,136.98	2,297	2,305	832	12.46	67
1983	23,306.08	16,554	16,609	6,697	12.54	534
1988	54,050.97	36,187	36,307	17,744	12.71	1,396
1995	31,030.02	18,444	18,505	12,525	12.79	979
1999	38,882.18	20,763	20,832	18,050	12.87	1,402
	1,166,529.31	863,216	866,089	300,440		24,394
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1973	1,071,930.01	792,210	794,846	277,084	13.11	21,135
1975	52,907.59	38,572	38,700	14,207	13.22	1,075
1977	28,334.05	20,353	20,421	7,913	13.32	594
1983	724.81	504	506	219	13.50	16
1985	4,117.06	2,805	2,814	1,303	13.44	97
1994	17,063.20	10,076	10,110	6,954	13.70	508
1996	34,699.66	19,525	19,590	15,110	13.79	1,096

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1998	44,776.55	23,839	23,918	20,858	13.83	1,508
1999	39,500.85	20,390	20,458	19,043	13.82	1,378
2004	92,299.66	38,064	38,191	54,109	13.89	3,896
2012	46,684.39	5,229	5,246	41,438	13.88	2,985
	1,433,037.83	971,567	974,800	458,238		34,288
PLUM SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1978	1,145,253.71	746,327	748,811	396,443	17.50	22,654
1986	4,963.21	3,030	3,040	1,923	17.70	109
1989	9,580.86	5,549	5,567	4,013	17.98	223
1994	41,701.84	21,743	21,815	19,886	18.13	1,097
2011	106,685.39	13,816	13,862	92,823	18.48	5,023
2012	93,896.74	8,150	8,177	85,720	18.41	4,656
	1,402,081.75	798,615	801,273	600,809		33,762
ARSENAL SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	7,800,767.76	4,537,005	4,552,105	3,248,663	21.02	154,551
1990	26,182.72	13,866	13,912	12,271	21.09	582
1996	259,315.27	116,899	117,288	142,027	21.62	6,569
1999	102,498.40	41,430	41,568	60,931	21.74	2,803
2007	177,455.17	41,560	41,698	135,757	22.07	6,151
2009	135,846.14	24,072	24,152	111,694	22.06	5,063
2011	58,111.17	6,456	6,477	51,634	22.00	2,347
2012	94,988.51	7,010	7,033	87,955	21.95	4,007
2013	19,117.67	639	641	18,477	21.67	853
	8,674,282.81	4,788,937	4,804,875	3,869,408		182,926

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1971	99,267.72	67,999	68,225	31,042	17.46	1,778
1979	7,207,105.34	4,570,458	4,585,668	2,621,437	18.38	142,624
1981	24,406.12	15,122	15,172	9,234	18.56	498
1988	6,265.15	3,630	3,642	2,623	18.69	140
1991	22,823.12	12,461	12,502	10,321	18.92	546
1994	29,370.58	14,967	15,017	14,354	19.01	755
1999	28,644.53	12,420	12,461	16,183	19.27	840
2005	11,591.54	3,600	3,612	7,980	19.42	411
2006	25,851.02	7,373	7,398	18,453	19.42	950
2007	299,734.75	77,272	77,529	222,206	19.43	11,436
2009	80,493.48	15,793	15,846	64,648	19.46	3,322
2012	17,060.05	1,418	1,423	15,637	19.30	810
2013	13,086.98	495	497	12,590	19.09	660
	7,865,700.38	4,803,008	4,818,992	3,046,708		164,770
FINDLAY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1988	1,116,411.33	563,453	565,328	551,083	25.27	21,808
1994	4,124.51	1,776	1,782	2,343	26.12	90
1996	28,827.67	11,615	11,654	17,174	26.30	653
1998	121,477.95	45,348	45,499	75,979	26.44	2,874
1999	33,992.74	12,135	12,175	21,817	26.57	821
2000	146,822.55	50,066	50,233	96,590	26.57	3,635
2002	52,310.43	15,918	15,971	36,339	26.86	1,353
2003	165,182.77	47,242	47,399	117,784	26.84	4,388
2004	230,668.29	61,404	61,608	169,060	26.88	6,289
2005	148,256.73	36,323	36,444	111,813	26.96	4,147
2006	325,944.13	72,490	72,731	253,213	27.09	9,347
2009	120,977.25	18,050	18,110	102,867	27.10	3,796
2010	12,081.75	1,468	1,473	10,609	27.11	391
2012	22,418.15	1,370	1,375	21,044	26.90	782
2013	7,228.83	200	201	7,028	26.42	266
	2,536,725.08	938,858	941,983	1,594,742		60,640

DUQUESNE LIGHT COMPANY
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ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1899	26,935.30	26,935	26,935			
1900	10,732.32	10,732	10,732			
1902	4,578.31	4,578	4,578			
1903	2,923.42	2,923	2,923			
1904	20,727.21	20,727	20,727			
1906	1,356.83	1,357	1,357			
1909	694.82	695	695			
1913	8,372.35	8,372	8,372			
1914	21,064.91	21,065	21,065			
1915	41.18	41	41			
1917	11,634.24	11,634	11,634			
1918	39,833.40	39,833	39,833			
1919	78,367.01	78,367	78,367			
1920	2,780.38	2,780	2,780			
1921	55,962.38	55,962	55,962			
1922	195,706.74	195,707	195,707			
1923	120,747.22	120,747	120,747			
1924	536,689.11	536,689	536,689			
1925	312,773.64	312,774	312,774			
1926	100,276.96	100,277	100,277			
1927	92,173.51	92,174	92,174			
1928	96,566.49	96,566	96,566			
1929	36,332.19	36,332	36,332			
1930	8,925.31	8,925	8,925			
1931	14,011.96	14,012	14,012			
1932	4,958.48	4,958	4,958			
1933	396.66	397	397			
1934	910.91	911	911			
1935	42.39	42	42			
1936	151.67	152	152			
1937	3,735.81	3,736	3,736			
1938	188.95	188	189			
1939	7,456.01	7,395	7,425	31	0.37	31
1940	1,696.52	1,675	1,682	15	0.57	15
1941	40,739.21	40,024	40,186	554	0.79	554
1942	30,076.73	29,395	29,514	563	1.02	552
1943	6,241.76	6,067	6,092	150	1.26	119
1944	5,298.74	5,121	5,142	157	1.51	104
1945	63,801.36	61,320	61,568	2,234	1.75	1,277
1946	171.70	164	165	7	2.00	4
1947	1,204.02	1,144	1,149	55	2.25	24

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1948	59,034.07	55,741	55,966	3,068	2.51	1,222
1949	27,329.23	25,647	25,751	1,579	2.77	570
1950	44,306.91	41,333	41,500	2,807	3.02	929
1951	10,656.75	9,880	9,920	737	3.28	225
1952	21,614.03	19,914	19,994	1,620	3.54	458
1953	124,706.15	114,176	114,637	10,069	3.80	2,650
1954	117,523.47	106,921	107,353	10,171	4.06	2,505
1955	273,389.46	247,144	248,142	25,247	4.32	5,844
1956	89,935.67	80,782	81,108	8,827	4.58	1,927
1957	112,672.43	100,504	100,910	11,763	4.86	2,420
1958	274,709.24	243,332	244,315	30,395	5.14	5,913
1959	162,772.15	143,168	143,746	19,026	5.42	3,510
1960	173,379.77	151,303	151,914	21,466	5.73	3,746
1961	188,497.77	163,198	163,857	24,641	6.04	4,080
1962	45,050.03	38,673	38,829	6,221	6.37	977
1963	75,150.52	63,928	64,186	10,964	6.72	1,632
1964	61,348.82	51,697	51,906	9,443	7.08	1,334
1965	40,508.91	33,793	33,929	6,579	7.46	882
1966	36,110.82	29,795	29,915	6,195	7.87	787
1967	56,257.10	45,893	46,078	10,179	8.29	1,228
1968	113,915.06	91,816	92,187	21,728	8.73	2,489
1969	42,664.21	33,942	34,079	8,585	9.20	933
1970	395,219.38	310,204	311,457	83,763	9.68	8,653
1971	98,300.48	76,041	76,348	21,952	10.19	2,154
1972	603,171.05	459,484	461,340	141,831	10.72	13,231
1973	165,284.69	123,891	124,391	40,893	11.27	3,628
1974	242,417.84	178,689	179,411	63,007	11.83	5,326
1975	147,354.42	106,685	107,116	40,239	12.42	3,240
1976	84,931.81	60,339	60,583	24,349	13.03	1,869
1977	186,972.09	130,215	130,741	56,231	13.66	4,116
1978	141,673.37	96,652	97,042	44,631	14.30	3,121
1979	419,060.32	279,748	280,878	138,183	14.96	9,237
1980	79,399.27	51,803	52,012	27,387	15.64	1,751
1981	123,106.73	78,433	78,750	44,357	16.33	2,716
1982	477,916.13	296,944	298,143	179,773	17.04	10,550
1983	78,565.55	51,696	51,905	26,661	15.98	1,668
1984	67,738.26	43,529	43,705	24,033	16.55	1,452
1985	53,663.31	33,481	33,616	20,047	17.33	1,157
1986	144,687.08	87,926	88,281	56,406	17.91	3,149
1987	41,965.46	24,697	24,797	17,169	18.70	918
1988	186,638.63	106,683	107,114	79,525	19.30	4,120

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1989	23,299.32	12,917	12,969	10,330	19.89	519
1990	678,968.42	362,841	364,306	314,662	20.69	15,208
1991	96,689.00	49,930	50,132	46,557	21.30	2,186
1992	147,254.80	73,024	73,319	73,936	22.11	3,344
1993	11,103.31	5,298	5,319	5,784	22.73	254
1994	293,180.35	133,749	134,289	158,891	23.54	6,750
1995	969,472.82	423,563	425,274	544,199	24.17	22,515
1996	445,082.38	184,887	185,634	259,449	24.98	10,386
1997	402,510.32	159,112	159,755	242,756	25.62	9,475
1998	478,668.30	178,687	179,409	299,260	26.44	11,318
1999	517,935.58	181,795	182,529	335,406	27.27	12,299
2000	54,323.89	17,927	17,999	36,324	27.92	1,301
2001	510,896.82	156,999	157,633	353,264	28.74	12,292
2002	497,365.62	141,451	142,022	355,343	29.57	12,017
2003	402,145.14	105,483	105,909	296,236	30.23	9,799
2004	338,020.64	80,753	81,079	256,942	31.07	8,270
2005	569,012.27	122,451	122,946	446,067	31.90	13,983
2006	3,368,574.43	644,745	647,349	2,721,226	32.74	83,116
2007	904,314.58	152,015	152,629	751,686	33.41	22,499
2008	649,940.93	93,462	93,839	556,101	34.25	16,237
2009	3,503,456.91	417,612	419,299	3,084,158	35.09	87,893
2010	80,266.53	7,617	7,648	72,619	35.77	2,030
2011	1,047,096.60	73,087	73,382	973,714	36.62	26,590
2012	1,166,180.73	52,478	52,690	1,113,491	37.16	29,965
2013	13,144.49	256	257	12,887	37.71	342
	25,025,780.73	10,284,752	10,318,979	14,706,802		551,585
	61,257,736.29	31,308,504	31,412,698	29,845,037		1,447,306

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 2.36

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1900	1,440.67	1,441	1,441			
1906	65.63	66	66			
1911	345.59	337	315	31	1.25	25
1913	140.02	135	126	14	1.92	7
1914	761.90	729	682	80	2.26	35
1915	223.62	213	199	25	2.59	10
1916	1,228.97	1,161	1,086	143	2.92	49
1917	6,285.39	5,902	5,523	762	3.23	236
1918	44,176.59	41,226	38,577	5,600	3.54	1,582
1919	7,568.34	7,020	6,569	999	3.84	260
1920	164,920.44	152,039	142,268	22,652	4.14	5,471
1921	46,771.39	42,853	40,099	6,672	4.44	1,503
1922	160,173.46	145,878	136,503	23,670	4.73	5,004
1923	89,275.28	80,802	75,609	13,666	5.03	2,717
1924	1,084,781.38	975,685	912,981	171,800	5.33	32,233
1925	532,104.27	475,579	445,015	87,089	5.63	15,469
1926	416,670.12	369,970	346,193	70,477	5.94	11,865
1927	407,795.20	359,781	336,659	71,136	6.24	11,400
1928	265,759.83	232,867	217,901	47,859	6.56	7,296
1929	172,148.88	149,802	140,175	31,974	6.88	4,647
1930	347,608.88	300,386	281,081	66,528	7.20	9,240
1931	98,165.00	84,236	78,822	19,343	7.52	2,572
1932	47,510.72	40,474	37,873	9,638	7.85	1,228
1933	18,567.71	15,698	14,689	3,879	8.19	474
1934	2,960.45	2,485	2,325	635	8.52	75
1935	23,065.23	19,205	17,971	5,094	8.87	574
1936	8,495.93	7,020	6,569	1,927	9.21	209
1937	30,551.68	25,035	23,426	7,126	9.57	745
1938	14,316.76	11,637	10,889	3,428	9.92	346
1939	43,469.24	35,038	32,786	10,683	10.28	1,039
1940	30,221.57	24,149	22,597	7,625	10.65	716
1941	298,580.68	236,500	221,301	77,280	11.02	7,013
1942	296,322.51	232,587	217,639	78,684	11.40	6,902
1943	126,110.40	98,081	91,778	34,332	11.78	2,914
1944	79,273.48	61,071	57,146	22,127	12.17	1,818
1945	298,053.84	227,421	212,805	85,249	12.56	6,787
1946	28,328.53	21,407	20,031	8,298	12.95	641
1947	35,008.53	26,184	24,501	10,508	13.36	787
1948	255,207.08	188,950	176,807	78,400	13.76	5,698
1949	408,353.68	299,099	279,877	128,477	14.18	9,060
1950	918,193.77	665,433	622,668	295,526	14.59	20,255
1951	346,340.92	248,188	232,238	114,103	15.02	7,597

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1952	388,499.86	275,248	257,559	130,941	15.45	8,475
1953	705,775.85	494,311	462,543	243,233	15.88	15,317
1954	525,185.09	363,370	340,017	185,168	16.33	11,339
1955	1,143,810.73	781,886	731,637	412,174	16.77	24,578
1956	1,164,270.56	785,778	735,279	428,992	17.23	24,898
1957	1,162,080.41	774,213	724,457	437,623	17.69	24,738
1958	841,847.72	553,557	517,982	323,866	18.15	17,844
1959	1,728,300.70	1,121,114	1,049,064	679,237	18.62	36,479
1960	674,513.32	431,432	403,705	270,808	19.10	14,178
1961	1,379,923.53	869,876	813,972	565,952	19.59	28,890
1962	341,317.18	212,002	198,377	142,940	20.08	7,119
1963	491,479.39	300,731	281,404	210,075	20.57	10,213
1964	852,363.83	513,345	480,354	372,010	21.08	17,648
1965	283,934.24	168,271	157,457	126,477	21.59	5,858
1966	1,005,824.22	586,225	548,550	457,274	22.11	20,682
1967	1,500,651.13	859,903	804,640	696,011	22.63	30,756
1968	1,612,818.88	908,049	849,692	763,127	23.16	32,950
1969	878,002.15	485,386	454,192	423,810	23.70	17,882
1970	2,871,098.25	1,557,973	1,457,847	1,413,251	24.24	58,302
1971	419,191.08	223,119	208,780	210,411	24.79	8,488
1972	8,581,839.35	4,478,776	4,190,939	4,390,900	25.34	173,279
1973	3,571,294.56	1,825,396	1,708,083	1,863,212	25.91	71,911
1974	1,650,685.30	825,970	772,887	877,798	26.48	33,149
1975	5,536,103.94	2,710,587	2,536,386	2,999,718	27.05	110,895
1976	1,822,728.31	872,157	816,106	1,006,622	27.64	36,419
1977	1,222,322.57	571,497	534,769	687,554	28.22	24,364
1978	5,025,941.81	2,292,985	2,145,622	2,880,320	28.82	99,942
1979	4,525,085.51	2,013,256	1,883,870	2,641,216	29.42	89,776
1980	1,503,272.75	651,518	609,647	893,626	30.03	29,758
1981	550,261.87	232,150	217,230	333,032	30.64	10,869
1982	17,643,383.51	7,237,139	6,772,031	10,871,353	31.26	347,772
1983	1,048,462.51	560,927	524,878	523,585	26.72	19,595
1984	2,342,528.34	1,226,548	1,147,722	1,194,806	27.07	44,138
1985	1,343,152.75	687,426	643,247	699,906	27.43	25,516
1986	7,020,420.98	3,506,700	3,281,335	3,739,086	27.81	134,451
1987	3,298,025.17	1,605,479	1,502,300	1,795,725	28.20	63,678
1988	5,393,148.59	2,555,274	2,391,055	3,002,094	28.60	104,968
1989	1,754,053.91	807,566	755,666	998,388	29.01	34,415
1990	4,676,301.44	2,087,969	1,953,782	2,722,519	29.44	92,477
1991	4,567,145.01	1,973,920	1,847,062	2,720,083	29.88	91,034
1992	4,756,686.76	1,996,857	1,868,525	2,888,162	30.06	96,080
1993	2,824,198.09	1,142,671	1,069,235	1,754,963	30.53	57,483

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1994	1,117,004.62	434,626	406,694	710,311	31.01	22,906
1995	11,872,064.39	4,452,024	4,165,906	7,706,158	31.25	246,597
1996	13,694,547.20	4,934,145	4,617,043	9,077,504	31.51	288,083
1997	9,762,367.24	3,368,017	3,151,565	6,610,802	31.80	207,887
1998	3,139,831.40	1,033,632	967,204	2,172,627	32.10	67,683
1999	3,222,705.03	1,007,740	942,976	2,279,729	32.42	70,319
2000	7,311,542.48	2,171,528	2,031,971	5,279,571	32.55	162,199
2001	4,681,009.73	1,313,023	1,228,639	3,452,371	32.70	105,577
2002	6,172,930.73	1,624,715	1,520,300	4,652,631	32.89	141,460
2003	7,167,397.54	1,756,729	1,643,830	5,523,568	33.11	166,825
2004	10,497,346.21	2,384,997	2,231,721	8,265,625	33.17	249,190
2005	12,051,479.00	2,509,118	2,347,865	9,703,614	33.27	291,663
2006	42,851,000.97	8,103,124	7,582,361	35,268,640	33.23	1,061,349
2007	7,891,490.44	1,336,818	1,250,905	6,640,585	33.09	200,683
2008	15,280,372.28	2,275,247	2,129,024	13,151,348	32.86	400,224
2009	23,540,808.00	2,996,745	2,804,153	20,736,655	32.56	636,875
2010	17,002,236.85	1,785,235	1,670,504	15,331,733	31.96	479,716
2011	22,309,110.87	1,809,269	1,692,993	20,616,118	31.15	661,834
2012	33,730,549.30	1,875,419	1,754,891	31,975,658	29.70	1,076,621
2013	6,061,825.16	165,488	154,853	5,906,972	26.72	221,069
2014	4,072,671.94	21,178	19,817	4,052,855	23.97	169,080
	381,215,566.09	107,401,144	100,498,906	280,716,660		9,322,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 2.45

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1915	60.68	61	61			
1917	621.37	621	621			
1918	328.72	329	329			
1921	18.45	18	18			
1923	10,068.97	10,069	10,069			
1924	12,685.96	12,686	12,686			
1925	11,553.39	11,553	11,553			
1926	19,084.06	19,084	19,084			
1927	48,218.70	48,219	48,219			
1928	697.48	697	697			
1929	3,274.38	3,274	3,274			
1930	31,401.50	31,402	31,402			
1931	7,261.73	7,262	7,262			
1932	1,138.24	1,138	1,138			
1933	796.94	797	797			
1934	73.73	73	68	6	0.13	6
1935	7,677.10	7,558	7,067	610	0.62	610
1936	15,575.12	15,143	14,160	1,415	1.11	1,275
1937	28,598.06	27,461	25,678	2,920	1.59	1,836
1938	5,561.29	5,275	4,933	628	2.06	305
1939	659.39	618	578	81	2.53	32
1940	838.81	776	726	113	2.99	38
1941	16,747.14	15,307	14,313	2,434	3.44	708
1942	2,582.93	2,332	2,181	402	3.88	104
1943	25,734.48	22,962	21,471	4,263	4.31	989
1944	2,683.82	2,366	2,212	472	4.73	100
1945	13,626.99	11,873	11,102	2,525	5.15	490
1946	954.82	822	769	186	5.56	33
1947	10,493.74	8,928	8,348	2,146	5.97	359
1948	50,746.82	42,665	39,895	10,852	6.37	1,704
1949	73,562.33	61,112	57,145	16,417	6.77	2,425
1950	24,128.28	19,803	18,517	5,611	7.17	783
1951	22,158.06	17,965	16,799	5,359	7.57	708
1952	36,185.45	28,985	27,103	9,082	7.96	1,141
1953	72,376.99	57,250	53,533	18,844	8.36	2,254
1954	128,170.21	100,101	93,602	34,568	8.76	3,946
1955	87,776.70	67,698	63,303	24,474	9.15	2,675
1956	263,991.48	200,964	187,917	76,074	9.55	7,966
1957	71,019.28	53,353	49,889	21,130	9.95	2,124
1958	89,527.24	66,340	62,033	27,494	10.36	2,654
1959	149,076.14	108,937	101,865	47,211	10.77	4,384
1960	213,531.82	153,850	143,862	69,670	11.18	6,232

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1961	171,509.70	121,815	113,907	57,603	11.59	4,970
1962	167,402.23	117,140	109,535	57,867	12.01	4,818
1963	430,655.92	296,830	277,560	153,096	12.43	12,317
1964	129,865.02	88,146	82,424	47,441	12.85	3,692
1965	129,534.58	86,529	80,912	48,623	13.28	3,661
1966	258,170.61	169,618	158,606	99,565	13.72	7,257
1967	122,629.23	79,218	74,075	48,554	14.16	3,429
1968	124,065.97	78,751	73,638	50,428	14.61	3,452
1969	571,507.33	356,335	333,202	238,305	15.06	15,824
1970	1,347,762.61	825,168	771,598	576,165	15.51	37,148
1971	164,388.37	98,756	92,345	72,043	15.97	4,511
1972	543,177.32	319,931	299,161	244,016	16.44	14,843
1973	347,752.46	200,740	187,708	160,044	16.91	9,464
1974	329,080.81	186,013	173,937	155,144	17.39	8,921
1975	817,683.23	452,383	423,014	394,669	17.87	22,086
1976	699,170.76	378,251	353,695	345,476	18.36	18,817
1977	920,785.57	486,635	455,043	465,743	18.86	24,695
1978	570,915.22	294,592	275,467	295,448	19.36	15,261
1979	140,936.59	70,926	66,321	74,616	19.87	3,755
1980	276,381.28	135,565	126,764	149,617	20.38	7,341
1981	483,179.38	230,718	215,740	267,439	20.90	12,796
1982	191,630.74	89,012	83,233	108,398	21.42	5,061
1983	461,741.14	286,834	268,213	193,528	18.75	10,321
1984	699,750.38	426,778	399,072	300,678	19.03	15,800
1985	907,208.94	542,511	507,291	399,918	19.33	20,689
1986	811,098.68	474,898	444,068	367,031	19.64	18,688
1987	104,718.82	59,941	56,050	48,669	19.98	2,436
1988	740,264.21	413,660	386,805	353,459	20.33	17,386
1989	599,259.95	326,297	305,114	294,146	20.70	14,210
1990	233,571.60	123,700	115,669	117,903	21.09	5,590
1991	537,270.35	276,264	258,329	278,941	21.50	12,974
1992	221,189.42	110,639	103,456	117,733	21.73	5,418
1993	55,359.30	26,882	25,137	30,222	21.98	1,375
1994	561,301.58	263,812	246,685	314,617	22.27	14,127
1995	878,617.57	398,717	372,832	505,786	22.57	22,410
1996	2,712,852.48	1,184,431	1,107,538	1,605,314	22.90	70,101
1997	72,366.21	30,423	28,448	43,918	23.09	1,902
1998	114,415.12	46,132	43,137	71,278	23.31	3,058
1999	628,236.90	241,871	226,169	402,068	23.56	17,066
2000	230,134.86	84,183	78,718	151,417	23.84	6,351
2001	1,519,209.91	528,837	494,505	1,024,705	23.88	42,911
2002	1,423,569.01	466,646	436,352	987,217	24.09	40,980

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
2003	531,990.79	164,119	153,464	378,527	24.09	15,713
2004	98,776.34	28,408	26,564	72,212	24.15	2,990
2005	871,829.07	231,907	216,852	654,977	24.14	27,132
2006	1,807,377.14	439,916	411,357	1,396,020	24.10	57,926
2007	150,765.79	33,168	31,015	119,751	23.93	5,004
2008	1,389,991.77	271,743	254,101	1,135,891	23.66	48,009
2009	3,568,701.88	603,467	564,290	3,004,412	23.34	128,724
2010	106,609.44	15,075	14,096	92,513	22.77	4,063
2011	493,790.27	55,008	51,437	442,353	21.94	20,162
2012	417,541.83	32,652	30,533	387,009	20.62	18,769
2013	259,507.73	10,406	9,730	249,778	17.94	13,923
2014	208,736.68	1,649	1,542	207,195	15.67	13,222
	33,917,208.88	14,611,773	13,672,733	20,244,476		989,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.5	2.92

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.3 STATION EQUIPMENT - PORTABLE SUBSTATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
2010	474,711.39	67,124	62,810	411,901	22.77	18,090
2011	3,829,972.79	426,659	399,240	3,430,733	21.94	156,369
2013	181,136.45	7,264	6,797	174,339	17.94	9,718
2014	153,000.81	1,209	1,131	151,870	15.67	9,692
	4,638,821.44	502,256	469,978	4,168,843		193,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.5 4.18

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1912	1,569.94	1,570	1,570			
1914	8,969.40	8,969	8,969			
1915	10.10	10	10			
1916	6,985.39	6,985	6,985			
1917	17,501.71	17,502	17,502			
1918	3,662.65	3,663	3,663			
1919	75.93	76	76			
1920	56,590.90	56,591	56,591			
1921	1,202.14	1,199	1,202			
1922	11,080.81	11,017	11,081			
1923	1,840.51	1,821	1,841			
1924	30,941.83	30,447	30,942			
1925	132,355.47	129,576	132,355			
1926	96,057.20	93,521	96,057			
1927	282,761.25	273,826	282,761			
1928	195,294.13	188,068	195,294			
1929	155,665.71	149,034	155,666			
1930	188,755.34	179,657	188,064	691	2.41	287
1931	192,463.54	182,109	190,630	1,834	2.69	682
1932	74,335.86	69,920	73,192	1,144	2.97	385
1933	60,702.59	56,745	59,400	1,303	3.26	400
1934	81,242.77	75,491	79,023	2,220	3.54	627
1935	13,036.35	12,038	12,601	435	3.83	114
1936	82,003.19	75,246	78,767	3,236	4.12	785
1937	114,008.31	103,953	108,817	5,191	4.41	1,177
1938	39,636.83	35,911	37,591	2,046	4.70	435
1939	75,765.93	68,204	71,395	4,371	4.99	876
1940	41,313.27	36,951	38,680	2,633	5.28	499
1941	147,490.04	131,030	137,161	10,329	5.58	1,851
1942	111,906.71	98,769	103,391	8,516	5.87	1,451
1943	19,134.43	16,777	17,562	1,572	6.16	255
1944	6,446.03	5,613	5,876	570	6.46	88
1945	11,906.50	10,297	10,779	1,128	6.76	167
1946	21.23	18	19	2	7.07	
1947	12,212.92	10,410	10,897	1,316	7.38	178
1948	298,976.74	252,934	264,769	34,208	7.70	4,443
1949	377,509.92	316,957	331,788	45,722	8.02	5,701
1950	481,186.84	400,829	419,585	61,602	8.35	7,377
1951	606,961.97	501,593	525,064	81,898	8.68	9,435
1952	701,515.12	574,821	601,718	99,797	9.03	11,052
1953	949,701.50	771,537	807,639	142,062	9.38	15,145
1954	1,178,523.33	948,947	993,350	185,173	9.74	19,012

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1955	994,083.06	793,079	830,189	163,894	10.11	16,211
1956	1,029,568.26	813,565	851,633	177,935	10.49	16,962
1957	1,309,766.03	1,024,499	1,072,437	237,329	10.89	21,793
1958	1,276,811.07	988,507	1,034,761	242,050	11.29	21,439
1959	1,785,334.91	1,367,209	1,431,184	354,151	11.71	30,243
1960	1,518,583.75	1,150,175	1,203,994	314,590	12.13	25,935
1961	1,043,570.56	781,217	817,772	225,799	12.57	17,963
1962	1,274,618.16	942,708	986,819	287,799	13.02	22,104
1963	1,066,576.17	779,027	815,479	251,097	13.48	18,627
1964	1,178,740.38	849,872	889,639	289,101	13.95	20,724
1965	1,400,055.31	995,719	1,042,311	357,744	14.44	24,775
1966	1,462,872.38	1,026,059	1,074,070	388,802	14.93	26,042
1967	2,310,807.10	1,597,230	1,671,968	638,839	15.44	41,376
1968	1,529,334.87	1,041,171	1,089,890	439,445	15.96	27,534
1969	1,388,459.71	930,546	974,088	414,372	16.49	25,129
1970	4,140,487.39	2,729,409	2,857,124	1,283,363	17.04	75,315
1971	1,880,117.17	1,218,692	1,275,717	604,400	17.59	34,360
1972	2,775,622.95	1,767,517	1,850,223	925,400	18.16	50,958
1973	3,413,207.86	2,133,938	2,233,789	1,179,419	18.74	62,936
1974	5,550,664.48	3,404,778	3,564,095	1,986,569	19.33	102,771
1975	5,762,990.11	3,465,862	3,628,037	2,134,953	19.93	107,123
1976	6,064,682.03	3,573,311	3,740,514	2,324,168	20.54	113,153
1977	5,559,204.97	3,206,549	3,356,590	2,202,615	21.16	104,093
1978	4,377,140.57	2,468,707	2,584,223	1,792,918	21.80	82,244
1979	5,360,380.12	2,954,642	3,092,896	2,267,484	22.44	101,047
1980	6,617,537.12	3,561,558	3,728,211	2,889,326	23.09	125,133
1981	5,106,753.38	2,680,024	2,805,428	2,301,325	23.76	96,857
1982	6,673,141.43	3,412,645	3,572,330	3,100,811	24.43	126,926
1983	7,149,212.21	4,176,570	4,372,000	2,777,212	21.88	126,929
1984	6,576,958.53	3,756,759	3,932,546	2,644,413	22.33	118,424
1985	8,649,136.53	4,824,488	5,050,236	3,598,901	22.79	157,916
1986	8,331,324.03	4,508,079	4,719,021	3,612,303	23.53	153,519
1987	7,843,538.15	4,133,545	4,326,962	3,516,576	24.01	146,463
1988	9,147,848.46	4,687,358	4,906,689	4,241,159	24.50	173,109
1989	8,887,963.44	4,421,762	4,628,665	4,259,298	25.00	170,372
1990	9,367,903.30	4,494,720	4,705,037	4,662,866	25.75	181,082
1991	10,668,137.09	4,951,082	5,182,753	5,485,384	26.27	208,808
1992	11,863,631.71	5,314,907	5,563,603	6,300,029	26.80	235,076
1993	9,337,455.90	4,030,046	4,218,620	5,118,836	27.33	187,297
1994	10,849,008.62	4,500,169	4,710,741	6,138,268	27.87	220,246
1995	10,321,197.62	4,102,676	4,294,649	6,026,549	28.42	212,053
1996	10,000,199.60	3,798,076	3,975,796	6,024,404	28.98	207,881

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1997	14,352,986.70	5,192,911	5,435,898	8,917,089	29.55	301,763
1998	2,237,712.81	768,431	804,388	1,433,325	30.12	47,587
1999	1,423,883.07	462,050	483,670	940,213	30.70	30,626
2000	2,396,037.72	734,625	769,000	1,627,038	31.09	52,333
2001	3,482,349.98	999,086	1,045,835	2,436,515	31.69	76,886
2002	4,406,611.43	1,175,243	1,230,235	3,176,376	32.30	98,340
2003	6,501,557.09	1,607,185	1,682,389	4,819,168	32.73	147,240
2004	8,299,629.87	1,885,676	1,973,911	6,325,719	33.17	190,706
2005	10,239,120.87	2,114,378	2,213,314	8,025,807	33.62	238,721
2006	12,437,829.92	2,303,486	2,411,271	10,026,559	34.09	294,120
2007	6,176,516.10	1,009,243	1,056,468	5,120,048	34.57	148,107
2008	7,841,602.47	1,108,803	1,160,686	6,680,916	34.90	191,430
2009	9,571,556.16	1,140,929	1,194,315	8,377,241	35.09	238,736
2010	14,473,935.84	1,389,498	1,454,515	13,019,421	35.31	368,718
2011	22,585,650.87	1,632,943	1,709,352	20,876,299	35.27	591,900
2012	17,765,933.76	845,658	885,228	16,880,706	35.01	482,168
2013	23,593,457.15	514,337	538,404	23,055,053	33.62	685,754
2014	6,053,858.72	23,610	24,715	6,029,144	32.03	188,234
	393,554,179.35	144,177,176	150,906,646	242,647,533		8,494,739

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.6 2.16

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1934	8,331.19	7,413	7,469	862	5.29	163
1935	17,907.56	15,818	15,937	1,971	5.60	352
1936	18,767.94	16,457	16,581	2,187	5.91	370
1937	19,443.83	16,920	17,048	2,396	6.23	385
1938	8,321.70	7,186	7,240	1,082	6.55	165
1940	15,274.40	12,980	13,078	2,196	7.21	305
1941	63,289.36	53,348	53,751	9,538	7.54	1,265
1942	53,800.66	44,968	45,308	8,493	7.88	1,078
1943	23,430.98	19,414	19,561	3,870	8.23	470
1944	10,852.80	8,913	8,980	1,873	8.58	218
1945	39,481.63	32,136	32,379	7,103	8.93	795
1946	52,911.50	42,660	42,982	9,930	9.30	1,068
1947	100,396.73	80,192	80,798	19,599	9.66	2,029
1948	178,957.58	141,563	142,632	36,326	10.03	3,622
1949	359,301.04	281,376	283,501	75,800	10.41	7,281
1950	429,163.34	332,692	335,204	93,959	10.79	8,708
1951	436,660.24	334,953	337,482	99,178	11.18	8,871
1952	621,900.06	471,867	475,430	146,470	11.58	12,649
1953	770,500.43	578,199	582,565	187,935	11.98	15,687
1954	668,725.73	496,248	499,995	168,731	12.38	13,629
1955	737,311.99	540,848	544,932	192,380	12.79	15,041
1956	882,283.29	639,470	644,299	237,984	13.21	18,015
1957	933,617.97	668,312	673,359	260,259	13.64	19,081
1958	889,326.57	628,647	633,394	255,933	14.07	18,190
1959	1,203,125.38	839,685	846,026	357,099	14.50	24,628
1960	1,218,660.12	839,096	845,432	373,228	14.95	24,965
1961	759,646.28	515,929	519,825	239,821	15.40	15,573
1962	1,020,063.33	683,228	688,387	331,676	15.85	20,926
1963	894,891.53	590,628	595,088	299,804	16.32	18,370
1964	1,035,153.66	673,067	678,150	357,004	16.79	21,263
1965	1,228,524.81	786,514	792,453	436,072	17.27	25,250
1966	1,149,550.22	724,458	729,929	419,621	17.75	23,641
1967	1,056,842.08	655,242	660,190	396,652	18.24	21,746
1968	1,236,954.26	754,023	759,717	477,237	18.74	25,466
1969	1,348,530.29	807,716	813,815	534,715	19.25	27,777
1970	3,962,512.17	2,331,265	2,348,870	1,613,642	19.76	81,662
1971	1,776,635.32	1,026,007	1,033,755	742,880	20.28	36,631
1972	2,721,250.72	1,541,480	1,553,120	1,168,131	20.81	56,133
1973	3,470,138.59	1,927,384	1,941,939	1,528,200	21.34	71,612
1974	5,924,067.78	3,223,700	3,248,044	2,676,024	21.88	122,305
1975	6,419,960.59	3,419,977	3,445,803	2,974,158	22.43	132,597
1976	6,142,613.15	3,200,547	3,224,716	2,917,897	22.99	126,920

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1977	5,848,965.89	2,979,346	3,001,844	2,847,122	23.55	120,897
1978	4,713,066.98	2,344,751	2,362,457	2,350,610	24.12	97,455
1979	4,791,622.70	2,325,949	2,343,513	2,448,110	24.70	99,114
1980	6,325,656.81	2,992,795	3,015,395	3,310,262	25.29	130,892
1981	4,274,355.88	1,969,751	1,984,626	2,289,730	25.88	88,475
1982	4,603,828.26	2,064,034	2,079,621	2,524,207	26.48	95,325
1983	4,603,179.20	2,633,019	2,652,902	1,950,277	23.01	84,758
1984	4,096,840.19	2,303,653	2,321,049	1,775,791	23.16	76,675
1985	4,720,671.97	2,592,121	2,611,695	2,108,977	23.61	89,326
1986	4,816,136.15	2,579,523	2,599,002	2,217,134	24.06	92,150
1987	3,954,664.95	2,062,753	2,078,330	1,876,335	24.53	76,491
1988	3,719,609.73	1,886,958	1,901,207	1,818,403	25.01	72,707
1989	4,925,233.38	2,425,677	2,443,995	2,481,238	25.50	97,303
1990	5,360,134.33	2,571,792	2,591,213	2,768,921	25.75	107,531
1991	6,783,956.39	3,148,434	3,172,209	3,611,747	26.27	137,486
1992	7,299,365.41	3,286,174	3,310,990	3,988,375	26.56	150,165
1993	5,066,215.58	2,207,857	2,224,530	2,841,686	26.87	105,757
1994	4,488,252.58	1,879,231	1,893,422	2,594,831	27.42	94,633
1995	3,404,069.98	1,372,181	1,382,543	2,021,527	27.76	72,822
1996	7,417,744.49	2,870,667	2,892,345	4,525,399	28.12	160,932
1997	6,546,114.13	2,433,845	2,452,224	4,093,890	28.30	144,660
1998	2,266,049.93	803,088	809,153	1,456,897	28.69	50,781
1999	8,203,793.76	2,771,242	2,792,169	5,411,625	28.92	187,124
2000	5,887,787.84	1,886,447	1,900,692	3,987,096	29.17	136,685
2001	18,374,320.29	5,552,720	5,594,651	12,779,669	29.44	434,092
2002	10,064,098.63	2,850,153	2,871,676	7,192,423	29.74	241,843
2003	8,503,861.93	2,248,421	2,265,400	6,238,462	29.90	208,644
2004	11,877,478.12	2,918,296	2,940,333	8,937,145	29.93	298,602
2005	23,195,552.40	5,237,556	5,277,107	17,918,445	30.01	597,082
2006	11,516,425.93	2,356,261	2,374,054	9,142,372	30.13	303,431
2007	4,670,781.90	857,556	864,032	3,806,750	30.01	126,849
2008	11,598,967.00	1,874,393	1,888,548	9,710,419	29.84	325,416
2009	17,408,314.67	2,405,829	2,423,997	14,984,318	29.62	505,885
2010	58,204,655.76	6,635,331	6,685,438	51,519,218	29.14	1,767,990
2011	4,335,033.77	382,783	385,674	3,949,360	28.40	139,062
2012	23,189,493.52	1,405,283	1,415,894	21,773,600	27.15	801,974
2013	21,199,630.51	629,629	634,384	20,565,247	24.50	839,398
2014	4,003,354.28	22,819	22,991	3,980,363	21.95	181,338
	402,168,364.02	121,780,844	122,700,469	279,467,895		10,368,652

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 2.58

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1891	2,095.67	2,096	2,096			
1896	32,441.18	32,441	32,441			
1897	17,389.78	17,390	17,390			
1898	2,122.50	2,122	2,122			
1899	47,186.29	47,186	47,186			
1900	3,878.85	3,879	3,879			
1901	90,820.04	90,820	90,820			
1902	209,826.29	209,826	209,826			
1903	119,989.11	119,989	119,989			
1904	14,907.04	14,907	14,907			
1905	45,688.34	45,688	45,688			
1906	7,132.61	7,133	7,133			
1907	47,844.05	47,728	43,984	3,860	0.17	3,860
1908	8,294.90	8,252	7,605	690	0.36	690
1909	428.55	426	393	36	0.44	36
1910	18,231.56	18,062	16,645	1,587	0.65	1,587
1911	15,816.44	15,627	14,401	1,415	0.84	1,415
1912	13,014.71	12,821	11,815	1,200	1.04	1,154
1913	279,472.19	274,481	252,948	26,524	1.25	21,219
1914	61,490.57	60,217	55,493	5,998	1.45	4,137
1915	53,303.03	52,024	47,943	5,360	1.68	3,190
1916	61,604.40	59,941	55,239	6,365	1.89	3,368
1917	76,857.36	74,529	68,682	8,175	2.12	3,856
1918	664.30	642	592	72	2.35	31
1919	41,022.87	39,511	36,411	4,612	2.58	1,788
1920	39,221.43	37,636	34,683	4,538	2.83	1,604
1921	69,303.78	66,264	61,066	8,238	3.07	2,683
1922	367,628.99	350,192	322,720	44,909	3.32	13,527
1923	567,398.02	538,461	496,219	71,179	3.57	19,938
1924	567,115.60	536,089	494,033	73,083	3.83	19,082
1925	561,061.65	528,279	486,836	74,226	4.09	18,148
1926	572,615.76	537,033	494,903	77,713	4.35	17,865
1927	967,730.98	903,861	832,954	134,777	4.62	29,173
1928	428,758.93	398,806	367,520	61,239	4.89	12,523
1929	622,421.68	576,543	531,314	91,108	5.16	17,657
1930	357,011.98	329,269	303,438	53,574	5.44	9,848
1931	338,127.85	310,499	286,141	51,987	5.72	9,089
1932	97,904.22	89,513	82,491	15,413	6.00	2,569
1933	92,934.75	84,571	77,936	14,999	6.30	2,381
1934	70,556.53	63,904	58,891	11,666	6.60	1,768
1935	104,163.38	93,881	86,516	17,647	6.91	2,554
1936	30,237.56	27,114	24,987	5,251	7.23	726

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1937	80,029.02	71,386	65,786	14,243	7.56	1,884
1938	22,201.75	19,693	18,148	4,054	7.91	513
1939	72,249.65	63,714	58,716	13,534	8.27	1,637
1940	26,163.87	22,931	21,132	5,032	8.65	582
1941	224,115.06	195,139	179,831	44,284	9.05	4,893
1942	70,289.29	60,790	56,021	14,268	9.46	1,508
1943	72,803.69	62,507	57,603	15,201	9.90	1,535
1944	20,103.96	17,129	15,785	4,319	10.36	417
1945	92,872.00	78,490	72,333	20,539	10.84	1,895
1946	17,512.53	14,673	13,522	3,991	11.35	352
1947	43,188.41	35,859	33,046	10,142	11.88	854
1948	103,825.87	85,390	78,691	25,135	12.43	2,022
1949	169,477.98	137,979	127,155	42,323	13.01	3,253
1950	246,586.59	198,677	183,091	63,496	13.60	4,669
1951	107,761.82	85,871	79,134	28,628	14.22	2,013
1952	181,808.13	143,239	132,002	49,806	14.85	3,354
1953	378,848.41	294,960	271,821	107,027	15.50	6,905
1954	511,646.83	393,456	362,590	149,057	16.17	9,218
1955	411,813.02	312,743	288,209	123,604	16.84	7,340
1956	328,819.15	246,473	227,137	101,682	17.53	5,800
1957	201,293.14	148,899	137,218	64,075	18.22	3,517
1958	502,859.93	366,942	338,156	164,704	18.92	8,705
1959	251,975.73	181,279	167,058	84,918	19.64	4,324
1960	321,049.70	227,669	209,809	111,241	20.36	5,464
1961	710,383.78	496,352	457,414	252,970	21.09	11,995
1962	616,697.04	424,288	391,003	225,694	21.84	10,334
1963	133,922.88	90,705	83,589	50,334	22.59	2,228
1964	218,225.33	145,401	133,994	84,231	23.36	3,606
1965	936,140.28	613,303	565,190	370,950	24.14	15,367
1966	307,170.67	197,818	182,299	124,872	24.92	5,011
1967	1,000,676.96	632,998	583,340	417,337	25.72	16,226
1968	276,988.28	172,010	158,516	118,472	26.53	4,466
1969	1,233,784.74	751,733	692,760	541,025	27.35	19,782
1970	1,464,008.83	874,643	806,028	657,981	28.18	23,349
1971	3,238,149.21	1,895,710	1,746,993	1,491,156	29.02	51,384
1972	1,536,635.35	880,938	811,829	724,806	29.87	24,265
1973	2,317,960.43	1,300,376	1,198,363	1,119,597	30.73	36,433
1974	3,064,015.78	1,680,827	1,548,967	1,515,049	31.60	47,945
1975	1,811,512.29	970,971	894,799	916,713	32.48	28,224
1976	1,460,264.33	764,346	704,384	755,880	33.36	22,658
1977	1,014,634.94	518,042	477,402	537,233	34.26	15,681
1978	2,349,271.66	1,169,256	1,077,529	1,271,743	35.16	36,170

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1979	1,862,202.41	902,628	831,818	1,030,384	36.07	28,566
1980	2,893,739.76	1,364,601	1,257,549	1,636,191	36.99	44,233
1981	939,672.23	430,774	396,980	542,692	37.91	14,315
1982	3,333,214.81	1,483,747	1,367,348	1,965,867	38.84	50,614
1983	3,012,540.04	1,371,007	1,263,453	1,749,087	36.82	47,504
1984	3,281,438.03	1,454,661	1,340,544	1,940,894	37.36	51,951
1985	2,026,327.44	868,079	799,979	1,226,348	38.36	31,969
1986	4,998,347.61	2,066,817	1,904,677	3,093,671	39.36	78,599
1987	1,265,982.67	504,621	465,034	800,949	40.36	19,845
1988	1,638,718.68	632,873	583,225	1,055,494	40.92	25,794
1989	3,362,374.04	1,248,113	1,150,199	2,212,175	41.92	52,771
1990	2,669,541.68	950,891	876,294	1,793,248	42.92	41,781
1991	1,290,262.74	440,238	405,702	884,561	43.92	20,140
1992	1,797,870.33	586,465	540,457	1,257,413	44.92	27,992
1993	4,195,251.67	1,305,562	1,203,141	2,992,111	45.92	65,159
1994	1,064,110.15	317,318	292,425	771,685	46.48	16,603
1995	2,042,984.86	578,369	532,996	1,509,989	47.48	31,803
1996	997,329.76	267,284	246,316	751,014	48.48	15,491
1997	837,743.15	211,865	195,244	642,499	49.48	12,985
1998	517,606.35	123,087	113,431	404,175	50.48	8,007
1999	1,678,423.74	373,785	344,462	1,333,962	51.48	25,912
2000	727,827.83	151,097	139,244	588,584	52.48	11,215
2001	271,708.26	52,304	48,201	223,507	53.48	4,179
2002	2,412,078.96	427,903	394,334	2,017,745	54.48	37,036
2003	2,980,857.83	483,793	445,840	2,535,018	55.48	45,692
2004	547,754.13	80,629	74,304	473,450	56.48	8,383
2005	2,117,539.06	281,633	259,539	1,858,000	57.04	32,574
2006	3,644,881.25	429,367	395,683	3,249,198	58.04	55,982
2007	2,752,603.40	282,417	260,261	2,492,342	59.04	42,214
2008	2,219,462.88	193,981	178,763	2,040,700	60.04	33,989
2009	5,847,767.53	422,209	389,087	5,458,681	61.04	89,428
2010	3,136,828.39	178,799	164,772	2,972,056	62.04	47,905
2011	128,329.99	5,364	4,943	123,387	63.04	1,957
2012	4,069,568.61	108,251	99,759	3,969,810	64.04	61,990
2013	6,258,284.31	71,344	65,748	6,192,536	65.04	95,211
2014	1,976,680.92	3,756	3,461	1,973,220	65.66	30,052
	120,073,309.53	44,430,890	40,991,882	79,081,428		1,995,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.6 1.66

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1902	34.61	35	35			
1907	278.56	279	279			
1910	104.85	105	105			
1915	395.39	391	395			
1923	33.21	31	33			
1924	150.11	140	150			
1926	6.16	6	6			
1927	490.32	450	490			
1933	366.92	326	356	11	5.56	2
1941	18.11	15	16	2	7.74	
1942	165.07	139	152	13	8.03	2
1943	1,398.43	1,165	1,273	125	8.33	15
1944	2,002.98	1,657	1,811	192	8.63	22
1945	118.43	97	106	12	8.94	1
1948	521.54	418	457	65	9.89	7
1949	442.71	352	385	58	10.22	6
1951	516.26	404	442	74	10.90	7
1952	178.80	139	152	27	11.25	2
1953	14,359.12	11,025	12,052	2,307	11.61	199
1954	5,378.42	4,090	4,471	907	11.98	76
1955	4,985.70	3,753	4,103	883	12.36	71
1956	5.19	4	4	1	12.74	
1957	12,760.41	9,407	10,283	2,477	13.14	189
1958	7,011.58	5,111	5,587	1,425	13.55	105
1959	1,430.27	1,031	1,127	303	13.96	22
1960	6,058.02	4,315	4,717	1,341	14.39	93
1961	157.03	110	120	37	14.82	2
1962	3,668.04	2,548	2,785	883	15.27	58
1963	9,409.64	6,451	7,052	2,358	15.72	150
1964	9,887.03	6,686	7,309	2,578	16.19	159
1965	189,391.45	126,248	138,006	51,385	16.67	3,082
1966	379,047.61	248,958	272,144	106,904	17.16	6,230
1967	634,934.78	410,803	449,062	185,873	17.65	10,531
1968	500,410.00	318,661	348,339	152,071	18.16	8,374
1969	985,462.07	617,293	674,783	310,679	18.68	16,632
1970	1,981,183.16	1,220,013	1,333,635	647,548	19.21	33,709
1971	3,231,323.42	1,954,951	2,137,019	1,094,304	19.75	55,408
1972	2,291,735.83	1,361,291	1,488,071	803,665	20.30	39,589
1973	1,986,480.69	1,157,721	1,265,542	720,939	20.86	34,561
1974	2,469,740.74	1,411,210	1,542,639	927,102	21.43	43,262
1975	3,632,268.36	2,033,344	2,222,713	1,409,555	22.01	64,042
1976	3,687,032.95	2,020,494	2,208,666	1,478,367	22.60	65,414

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1977	3,474,489.92	1,862,327	2,035,769	1,438,721	23.20	62,014
1978	3,372,452.46	1,766,491	1,931,008	1,441,444	23.81	60,539
1979	4,256,427.08	2,177,588	2,380,391	1,876,036	24.42	76,824
1980	3,972,074.75	1,982,065	2,166,658	1,805,417	25.05	72,073
1981	1,975,686.97	960,974	1,050,471	925,216	25.68	36,029
1982	3,725,007.64	1,764,164	1,928,464	1,796,544	26.32	68,258
1983	2,504,988.82	1,432,854	1,566,298	938,691	23.01	40,795
1984	5,498,206.42	3,075,147	3,361,541	2,136,665	23.44	91,155
1985	4,322,647.84	2,361,030	2,580,917	1,741,731	23.88	72,937
1986	3,961,085.71	2,110,466	2,307,018	1,654,068	24.33	67,985
1987	2,907,577.03	1,501,182	1,640,990	1,266,587	25.06	50,542
1988	3,349,473.51	1,681,771	1,838,398	1,511,076	25.53	59,188
1989	3,944,841.77	1,923,505	2,102,645	1,842,197	26.01	70,826
1990	5,173,836.07	2,445,155	2,672,877	2,500,959	26.50	94,376
1991	5,690,168.76	2,602,114	2,844,454	2,845,715	27.00	105,397
1992	5,140,811.98	2,280,978	2,493,410	2,647,402	27.27	97,081
1993	5,164,061.72	2,207,120	2,412,673	2,751,389	27.80	98,971
1994	4,385,794.50	1,801,684	1,969,478	2,416,316	28.33	85,292
1995	3,270,033.88	1,287,739	1,407,669	1,862,365	28.87	64,509
1996	4,204,842.31	1,589,851	1,737,917	2,466,925	29.20	84,484
1997	3,612,387.03	1,306,962	1,428,682	2,183,705	29.55	73,899
1998	1,226,935.58	421,330	460,569	766,367	30.12	25,444
1999	8,316,076.66	2,711,041	2,963,525	5,352,552	30.50	175,494
2000	10,211,978.64	3,145,289	3,438,216	6,773,763	30.89	219,287
2001	3,883,384.32	1,123,851	1,228,517	2,654,867	31.30	84,820
2002	5,653,960.65	1,534,485	1,677,394	3,976,567	31.54	126,080
2003	7,044,595.17	1,772,420	1,937,489	5,107,106	31.98	159,697
2004	12,038,566.47	2,792,947	3,053,059	8,985,507	32.27	278,448
2005	15,831,130.29	3,365,698	3,679,152	12,151,978	32.40	375,061
2006	14,699,591.06	2,813,502	3,075,529	11,624,062	32.74	355,042
2007	8,926,726.64	1,524,685	1,666,682	7,260,045	32.77	221,545
2008	9,370,547.11	1,395,274	1,525,218	7,845,329	32.86	238,750
2009	19,674,767.97	2,486,891	2,718,500	16,956,268	32.84	516,330
2010	23,352,118.30	2,407,603	2,631,827	20,720,291	32.61	635,397
2011	16,004,570.93	1,257,959	1,375,115	14,629,456	32.22	454,049
2012	18,735,404.78	992,976	1,085,454	17,649,951	31.25	564,798
2013	11,975,172.67	302,972	331,188	11,643,985	28.92	402,627
2014	2,069,014.34	9,724	10,630	2,058,384	26.61	77,354
	294,972,781.72	83,121,481	90,862,664	204,110,118		6,825,419

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.31

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1946	2,248.86	1,993	1,723	526	4.55	116
1947	373.86	328	284	90	4.93	18
1948	58,764.58	50,949	44,047	14,718	5.32	2,767
1949	119,554.55	102,518	88,630	30,925	5.70	5,425
1950	104,361.77	88,473	76,487	27,875	6.09	4,577
1951	171,654.14	143,846	124,359	47,295	6.48	7,299
1952	320,535.40	265,564	229,587	90,948	6.86	13,258
1953	107,463.12	87,959	76,043	31,420	7.26	4,328
1955	409,788.30	327,421	283,064	126,724	8.04	15,762
1956	101,763.77	80,292	69,415	32,349	8.44	3,833
1957	576,678.28	449,232	388,373	188,305	8.84	21,301
1958	418,817.63	322,071	278,439	140,379	9.24	15,193
1959	390,298.93	296,139	256,020	134,279	9.65	13,915
1960	453,840.79	339,813	293,777	160,064	10.05	15,927
1961	441,858.56	326,313	282,106	159,753	10.46	15,273
1962	659,251.06	480,100	415,059	244,192	10.87	22,465
1963	501,583.05	360,137	311,348	190,235	11.28	16,865
1964	295,507.97	209,072	180,748	114,760	11.70	9,809
1965	207,707.16	144,772	125,159	82,548	12.12	6,811
1966	234,397.57	160,914	139,114	95,284	12.54	7,598
1967	243,904.69	164,880	142,543	101,362	12.96	7,821
1968	84,761.49	56,388	48,749	36,012	13.39	2,689
1969	400,898.37	262,388	226,841	174,057	13.82	12,595
1970	1,420,067.96	914,169	790,324	629,744	14.25	44,193
1971	141,590.32	89,591	77,454	64,136	14.69	4,366
1972	1,149,187.31	714,507	617,710	531,477	15.13	35,127
1973	907,293.44	554,129	479,059	428,234	15.57	27,504
1974	764,754.09	458,470	396,360	368,394	16.02	22,996
1975	696,898.24	409,950	354,413	342,485	16.47	20,794
1976	1,106,670.15	638,549	552,043	554,627	16.92	32,779
1977	2,122,650.98	1,200,359	1,037,743	1,084,908	17.38	62,423
1978	2,010,305.18	1,113,709	962,831	1,047,474	17.84	58,715
1979	1,841,713.24	998,669	863,376	978,337	18.31	53,432
1980	1,238,840.64	657,205	568,171	670,670	18.78	35,712
1981	1,751,592.37	908,639	785,543	966,049	19.25	50,184
1982	1,264,102.98	640,584	553,802	710,301	19.73	36,001
1983	2,275,277.29	1,462,321	1,264,216	1,011,061	17.10	59,126
1984	2,910,429.23	1,835,608	1,586,932	1,323,497	17.42	75,976
1985	2,942,250.42	1,818,605	1,572,233	1,370,017	17.76	77,141
1986	2,583,952.89	1,563,291	1,351,507	1,232,446	18.12	68,016
1987	2,905,721.29	1,717,862	1,485,138	1,420,583	18.50	76,788
1988	3,082,937.60	1,786,254	1,544,264	1,538,674	18.69	82,326

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1989	4,749,511.03	2,680,149	2,317,061	2,432,450	19.11	127,287
1990	4,055,369.69	2,234,509	1,931,793	2,123,577	19.35	109,746
1991	3,652,964.52	1,961,277	1,695,577	1,957,388	19.62	99,765
1992	2,377,062.83	1,240,827	1,072,728	1,304,335	19.92	65,479
1993	2,466,725.54	1,248,903	1,079,710	1,387,016	20.23	68,562
1994	2,170,634.56	1,063,177	919,145	1,251,490	20.57	60,841
1995	2,418,389.55	1,142,689	987,885	1,430,505	20.93	68,347
1996	1,349,486.95	615,636	532,234	817,253	21.16	38,623
1997	1,429,144.90	627,109	542,153	886,992	21.42	41,410
1998	848,245.15	356,687	308,365	539,880	21.70	24,879
1999	5,901,698.34	2,367,761	2,046,993	3,854,705	22.01	175,134
2000	4,045,269.25	1,546,102	1,336,647	2,708,622	22.22	121,900
2001	3,342,640.88	1,210,370	1,046,397	2,296,244	22.46	102,237
2002	6,897,742.25	2,350,751	2,032,287	4,865,455	22.73	214,054
2003	3,467,208.45	1,103,266	953,803	2,513,405	23.03	109,136
2004	11,467,750.02	3,387,573	2,928,648	8,539,102	23.25	367,273
2005	22,811,770.91	6,186,552	5,348,440	17,463,331	23.51	742,804
2006	8,939,886.84	2,202,788	1,904,369	7,035,518	23.70	296,857
2007	7,308,433.35	1,607,855	1,390,034	5,918,399	23.93	247,321
2008	7,950,522.49	1,531,271	1,323,825	6,626,697	24.10	274,967
2009	8,259,680.23	1,353,762	1,170,363	7,089,317	24.23	292,584
2010	12,914,275.12	1,718,890	1,486,026	11,428,249	24.42	467,987
2011	9,915,804.55	1,000,505	864,964	9,050,841	24.50	369,422
2012	13,371,221.28	891,860	771,037	12,600,184	24.50	514,293
2013	14,469,542.14	431,192	372,777	14,096,765	24.38	578,210
2014	3,166,315.30	16,148	13,960	3,152,355	24.33	129,567
	209,169,545.64	66,281,642	57,302,255	151,867,291		6,857,929

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 3.28

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1927	542.13	535	463	79	0.57	79
1928	9,026.84	8,844	7,646	1,381	0.89	1,381
1929	25,344.81	24,642	21,304	4,041	1.22	3,312
1930	32,427.37	31,278	27,041	5,386	1.56	3,453
1931	15,802.94	15,121	13,073	2,730	1.90	1,437
1932	6,493.00	6,164	5,329	1,164	2.23	522
1933	7,244.63	6,825	5,900	1,345	2.55	527
1934	80.25	75	65	15	2.86	5
1935	3,610.22	3,351	2,897	713	3.16	226
1936	11,892.45	10,957	9,473	2,419	3.46	699
1937	36,333.23	33,237	28,734	7,599	3.75	2,026
1938	6,531.73	5,930	5,127	1,405	4.05	347
1939	2,775.48	2,501	2,162	613	4.35	141
1940	9,027.62	8,074	6,980	2,048	4.65	440
1941	46,908.94	41,621	35,982	10,927	4.96	2,203
1942	14,684.31	12,926	11,175	3,509	5.27	666
1943	9,438.02	8,241	7,125	2,313	5.58	415
1944	6,854.35	5,935	5,131	1,723	5.90	292
1945	14,116.40	12,118	10,476	3,640	6.23	584
1946	7,923.78	6,742	5,829	2,095	6.56	319
1947	9,795.20	8,261	7,142	2,653	6.89	385
1948	66,174.46	55,301	47,809	18,365	7.23	2,540
1949	40,573.33	33,584	29,034	11,539	7.58	1,522
1950	46,639.23	38,233	33,053	13,586	7.93	1,713
1951	98,587.66	80,013	69,173	29,415	8.29	3,548
1952	56,207.43	45,158	39,040	17,167	8.65	1,985
1953	79,039.60	62,836	54,323	24,717	9.02	2,740
1954	189,377.09	148,962	128,782	60,595	9.39	6,453
1955	200,471.38	155,957	134,829	65,642	9.77	6,719
1956	233,655.20	179,702	155,357	78,298	10.16	7,706
1957	98,486.09	74,872	64,729	33,757	10.55	3,200
1958	243,499.36	182,902	158,124	85,375	10.95	7,797
1959	236,957.30	175,780	151,967	84,990	11.36	7,482
1960	335,179.86	245,519	212,258	122,922	11.77	10,444
1961	202,537.96	146,425	126,588	75,950	12.19	6,231
1962	198,220.94	141,367	122,216	76,005	12.62	6,023
1963	177,382.86	124,773	107,870	69,513	13.05	5,327
1964	99,408.57	68,931	59,593	39,816	13.49	2,952
1965	143,553.81	98,073	84,787	58,767	13.94	4,216
1966	206,731.56	139,120	120,273	86,459	14.39	6,008
1967	374,687.38	248,230	214,601	160,086	14.85	10,780
1968	623,861.68	406,646	351,556	272,306	15.32	17,775

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1969	241,201.74	154,589	133,646	107,556	15.80	6,807
1970	479,830.46	302,293	261,340	218,490	16.28	13,421
1971	285,671.45	176,791	152,841	132,830	16.77	7,921
1972	432,693.33	262,861	227,250	205,443	17.27	11,896
1973	660,847.97	393,806	340,456	320,392	17.78	18,020
1974	940,268.52	549,201	474,799	465,470	18.30	25,436
1975	737,354.23	421,966	364,801	372,553	18.82	19,796
1976	241,804.40	135,466	117,114	124,690	19.35	6,444
1977	423,885.83	232,268	200,802	223,084	19.89	11,216
1978	738,741.71	395,559	341,971	396,771	20.44	19,411
1979	481,261.57	251,676	217,581	263,681	20.99	12,562
1980	591,749.53	301,928	261,025	330,725	21.55	15,347
1981	466,604.16	232,028	200,594	266,010	22.12	12,026
1982	379,701.29	183,810	158,909	220,792	22.70	9,727
1983	429,120.06	259,961	224,743	204,377	20.01	10,214
1984	504,484.12	300,168	259,503	244,981	20.25	12,098
1985	783,866.37	455,270	393,593	390,273	20.75	18,808
1986	712,799.88	403,516	348,850	363,950	21.27	17,111
1987	980,411.68	542,854	469,312	511,100	21.56	23,706
1988	615,669.84	331,354	286,464	329,206	22.10	14,896
1989	758,166.40	397,810	343,917	414,249	22.42	18,477
1990	1,021,827.45	521,745	451,063	570,764	22.76	25,078
1991	949,710.01	468,872	405,352	544,358	23.33	23,333
1992	467,041.61	223,479	193,204	273,838	23.70	11,554
1993	2,584.12	1,196	1,034	1,550	24.09	64
1994	69,157.12	30,872	26,690	42,467	24.50	1,733
1995	68,485.08	29,531	25,530	42,955	24.73	1,737
1996	124,294.77	51,408	44,444	79,851	25.17	3,172
1997	229,790.42	91,227	78,868	150,922	25.44	5,932
1998	152,296.00	57,568	49,769	102,527	25.92	3,956
1999	1,035,259.51	372,590	322,114	713,146	26.23	27,188
2000	1,269,278.75	434,601	375,724	893,555	26.41	33,834
2001	1,329,494.20	428,895	370,791	958,703	26.77	35,813
2002	1,669,971.98	506,336	437,741	1,232,231	27.01	45,621
2003	1,646,609.93	467,308	404,000	1,242,610	27.13	45,802
2005	724,600.95	174,991	151,284	573,317	27.48	20,863
2006	2,421,126.18	530,953	459,023	1,962,103	27.59	71,116
2007	2,462,620.52	485,383	419,627	2,042,994	27.50	74,291
2008	2,865,279.10	495,980	428,788	2,436,491	27.47	88,696
2009	3,293,891.71	488,155	422,023	2,871,869	27.30	105,197
2010	3,933,983.45	480,733	415,607	3,518,376	26.93	130,649
2011	3,418,288.25	324,396	280,449	3,137,839	26.23	119,628

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
2012	4,121,241.25	268,293	231,947	3,889,294	25.13	154,767
2013	5,583,096.53	178,659	154,455	5,428,642	22.67	239,464
2014	1,135,093.32	6,924	5,986	1,129,107	20.33	55,539
	56,109,243.20	16,911,032	14,620,040	41,489,203		1,772,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.4	3.16

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1935	747.19	645	558	189	6.87	28
1936	5,886.07	5,038	4,355	1,531	7.20	213
1937	6,343.24	5,388	4,658	1,685	7.53	224
1938	3,392.74	2,859	2,472	921	7.87	117
1939	2,291.51	1,915	1,656	636	8.21	77
1940	9,140.17	7,577	6,551	2,589	8.55	303
1941	18,569.74	15,264	13,196	5,374	8.90	604
1942	4,774.79	3,890	3,363	1,412	9.26	152
1943	1,127.01	910	787	340	9.62	35
1944	5,141.62	4,115	3,558	1,584	9.98	159
1945	141.97	113	98	44	10.35	4
1946	3,411.75	2,680	2,317	1,095	10.73	102
1947	4,725.27	3,675	3,177	1,548	11.11	139
1948	24,283.77	18,699	16,166	8,118	11.50	706
1949	55,737.73	42,483	36,728	19,010	11.89	1,599
1950	32,898.03	24,812	21,451	11,447	12.29	931
1951	30,790.21	22,976	19,863	10,927	12.69	861
1952	122,061.69	90,082	77,878	44,184	13.10	3,373
1953	114,952.94	83,893	72,528	42,425	13.51	3,140
1954	65,816.32	47,480	41,048	24,768	13.93	1,778
1955	106,354.80	75,810	65,540	40,815	14.36	2,842
1956	111,444.77	78,479	67,847	43,598	14.79	2,948
1957	94,816.17	65,935	57,003	37,813	15.23	2,483
1958	105,750.18	72,587	62,753	42,997	15.68	2,742
1959	78,214.96	52,983	45,805	32,410	16.13	2,009
1960	284,248.79	189,935	164,204	120,045	16.59	7,236
1961	101,384.69	66,813	57,762	43,623	17.05	2,559
1962	60,992.35	39,621	34,253	26,739	17.52	1,526
1963	151,263.33	96,809	83,694	67,569	18.00	3,754
1964	107,436.33	67,728	58,553	48,883	18.48	2,645
1965	49,913.30	30,966	26,771	23,142	18.98	1,219
1966	95,202.04	58,130	50,255	44,947	19.47	2,309
1967	338,943.16	203,501	175,932	163,011	19.98	8,159
1968	228,469.60	134,843	116,575	111,895	20.49	5,461
1969	124,227.78	72,027	62,269	61,959	21.01	2,949
1970	57,522.60	32,753	28,316	29,207	21.53	1,357
1971	172,876.91	96,569	83,486	89,391	22.07	4,050
1972	671,881.96	368,057	318,195	353,687	22.61	15,643
1973	110,724.58	59,459	51,404	59,321	23.15	2,562
1974	206,961.84	108,821	94,079	112,883	23.71	4,761
1975	312,477.88	160,801	139,017	173,461	24.27	7,147
1976	209,781.61	105,562	91,261	118,521	24.84	4,771

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1977	58,097.99	28,573	24,702	33,396	25.41	1,314
1978	379,961.99	182,458	157,740	222,222	25.99	8,550
1979	356,367.18	166,922	144,308	212,059	26.58	7,978
1980	235,980.39	107,749	93,152	142,828	27.17	5,257
1981	1,039,994.21	462,381	399,741	640,253	27.77	23,056
1982	1,535,646.29	664,013	574,057	961,589	28.38	33,883
1983	367,305.67	204,442	176,746	190,560	24.50	7,778
1984	526,337.10	286,538	247,720	278,617	24.90	11,189
1986	434,248.76	225,332	194,805	239,444	25.73	9,306
1987	919,391.08	464,844	401,870	517,521	26.16	19,783
1988	475,156.87	234,918	203,093	272,064	26.33	10,333
1989	399,625.05	191,900	165,903	233,722	26.79	8,724
1990	233,311.34	108,606	93,893	139,418	27.27	5,113
1991	404,575.32	182,221	157,535	247,040	27.76	8,899
1992	7,356.25	3,216	2,780	4,576	28.00	163
1993	8,441.20	3,555	3,073	5,368	28.51	188
1994	31,667.99	12,883	11,138	20,530	28.80	713
1995	11,882.62	4,657	4,026	7,857	29.10	270
1996	17,098.38	6,434	5,562	11,536	29.42	392
1997	10,713.74	3,858	3,335	7,379	29.76	248
1998	1,489.89	512	443	1,047	30.12	35
1999	160,526.13	52,556	45,436	115,090	30.30	3,798
2000	510,768.16	158,747	137,241	373,527	30.50	12,247
2001	2,998,036.48	879,024	759,939	2,238,097	30.73	72,831
2002	886,550.93	243,802	210,773	675,778	30.98	21,813
2003	2,032,526.14	522,156	451,418	1,581,108	31.09	50,856
2005	1,042,801.76	228,165	197,255	845,547	31.25	27,058
2006	974,796.19	193,400	167,199	807,597	31.31	25,794
2007	502,774.80	89,243	77,153	425,622	31.27	13,611
2008	5,050,247.73	789,859	682,854	4,367,394	31.01	140,838
2009	1,949,828.46	261,277	225,881	1,723,947	30.71	56,136
2010	1,364,218.81	150,337	129,970	1,234,249	30.27	40,775
2011	4,073,125.90	347,030	300,017	3,773,109	29.51	127,859
2012	3,004,507.08	175,463	151,692	2,852,815	28.19	101,200
2013	4,824,216.02	138,455	119,698	4,704,518	25.36	185,509
2014	953,953.36	5,247	4,536	949,417	22.76	41,714
	42,076,650.65	10,403,456	8,994,066	33,082,585		1,190,888

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.8 2.83

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
1961	17,172.71	13,798	11,929	5,244	7.86	667
1962	1,253.29	997	862	391	8.19	48
1964	1,540.53	1,199	1,037	504	8.88	57
1965	9,700.06	7,459	6,449	3,251	9.24	352
1966	47,972.70	36,459	31,520	16,453	9.60	1,714
1967	50,529.45	37,922	32,785	17,744	9.98	1,778
1968	31,974.66	23,685	20,476	11,499	10.37	1,109
1969	104,290.44	76,210	65,886	38,404	10.77	3,566
1970	119,807.42	86,291	74,601	45,206	11.19	4,040
1971	152,808.95	108,418	93,730	59,079	11.62	5,084
1972	115,325.99	80,555	69,642	45,684	12.06	3,788
1973	342,369.60	235,294	203,418	138,952	12.51	11,107
1974	520,566.81	351,643	304,005	216,562	12.98	16,684
1975	4,872.37	3,233	2,795	2,077	13.46	154
1976	211,507.58	137,744	119,083	92,425	13.95	6,625
1977	205,950.36	131,551	113,729	92,221	14.45	6,382
1978	284,087.56	177,768	153,685	130,403	14.97	8,711
1979	381,876.10	233,899	202,212	179,664	15.50	11,591
1980	350,396.42	209,800	181,378	169,018	16.05	10,531
1981	2,207.10	1,291	1,116	1,091	16.61	66
1982	5,891.56	3,363	2,907	2,985	17.17	174
1983	354,552.48	235,494	203,591	150,961	15.55	9,708
1984	278,926.12	181,720	157,102	121,824	15.91	7,657
1985	492,993.37	313,248	270,811	222,182	16.50	13,466
1986	440,260.06	273,666	236,592	203,668	16.89	12,058
1987	446,363.98	271,032	234,314	212,050	17.30	12,257
1988	458,284.43	270,250	233,638	224,646	17.92	12,536
1989	1,172,699.91	673,364	582,141	590,559	18.35	32,183
1990	515,868.65	287,906	248,902	266,967	18.80	14,200
1991	693,599.24	375,515	324,643	368,956	19.27	19,147
1992	233,113.52	122,198	105,643	127,471	19.74	6,457
1993	382,025.71	193,420	167,217	214,809	20.23	10,618
1994	310,180.74	151,306	130,808	179,373	20.74	8,649
1995	343,356.38	160,965	139,159	204,197	21.25	9,609
1996	261,631.07	117,499	101,581	160,050	21.77	7,352
1997	204,528.95	88,050	76,122	128,407	22.16	5,795
1998	25,324.73	10,370	8,965	16,360	22.71	720
1999	229,424.01	89,338	77,235	152,189	23.13	6,580
2000	224,572.70	82,755	71,544	153,029	23.56	6,495
2001	340,532.73	118,097	102,098	238,435	24.01	9,931
2002	1,187,238.97	386,446	334,093	853,146	24.35	35,037
2003	792,380.99	239,378	206,949	585,432	24.84	23,568

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
2004	1,720.51	480	415	1,306	25.22	52
2005	3,010.12	769	665	2,345	25.50	92
2006	1,556,805.63	359,622	310,903	1,245,903	25.81	48,272
2007	1,425,810.11	293,574	253,802	1,172,008	26.04	45,008
2008	1,445,630.19	260,213	224,961	1,220,669	26.20	46,590
2009	1,197,619.33	183,236	158,412	1,039,207	26.30	39,514
2010	2,322,809.41	290,119	250,816	2,071,993	26.28	78,843
2011	1,576,176.34	150,840	130,405	1,445,771	25.99	55,628
2012	2,314,034.29	149,487	129,235	2,184,799	25.35	86,185
2013	2,458,770.23	75,730	65,471	2,393,299	23.58	101,497
2014	538,812.18	3,071	2,655	536,157	21.71	24,696
	27,191,158.74	8,367,737	7,234,133	19,957,026		884,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.25

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1928	1,768.48	1,605	1,386	382	6.00	64
1929	10,463.36	9,454	8,163	2,300	6.27	367
1930	17,572.50	15,807	13,648	3,924	6.53	601
1931	23,753.03	21,268	18,363	5,390	6.80	793
1932	11,459.63	10,213	8,818	2,642	7.07	374
1933	9,772.01	8,667	7,483	2,289	7.35	311
1934	29,096.28	25,676	22,169	6,927	7.64	907
1935	10,603.57	9,308	8,037	2,567	7.94	323
1936	5,269.88	4,602	3,974	1,296	8.24	157
1937	10,843.61	9,417	8,131	2,713	8.55	317
1938	464.67	401	346	119	8.87	13
1939	12,107.58	10,394	8,974	3,134	9.20	341
1940	3,679.22	3,139	2,710	969	9.55	101
1941	17,847.42	15,129	13,063	4,784	9.90	483
1942	3,499.43	2,947	2,545	954	10.27	93
1943	1,364.39	1,141	985	379	10.65	36
1944	2,426.93	2,014	1,739	688	11.05	62
1945	8,272.32	6,815	5,884	2,388	11.45	209
1946	2,897.55	2,368	2,045	853	11.88	72
1947	17,615.95	14,280	12,330	5,286	12.31	429
1948	104,155.91	83,693	72,263	31,893	12.77	2,497
1949	29,385.39	23,404	20,208	9,177	13.23	694
1950	36,149.13	28,525	24,629	11,520	13.71	840
1951	24,789.03	19,370	16,725	8,064	14.21	567
1952	225,921.87	174,760	150,893	75,029	14.72	5,097
1953	269,471.37	206,291	178,118	91,353	15.24	5,994
1954	392,148.30	296,946	256,392	135,756	15.78	8,603
1955	568,191.55	425,360	367,268	200,924	16.34	12,296
1956	762,523.38	564,267	487,205	275,318	16.90	16,291
1957	827,992.12	605,328	522,658	305,334	17.48	17,468
1958	736,870.05	531,910	459,267	277,603	18.08	15,354
1959	650,948.35	463,775	400,437	250,511	18.69	13,403
1960	710,900.18	499,706	431,461	279,439	19.31	14,471
1961	565,472.52	392,003	338,467	227,006	19.94	11,384
1962	747,539.18	510,853	441,086	306,453	20.58	14,891
1963	707,242.83	476,137	411,111	296,132	21.24	13,942
1964	672,784.54	446,002	385,091	287,694	21.91	13,131
1965	712,363.59	464,789	401,313	311,051	22.59	13,769
1966	824,816.19	529,408	457,107	367,709	23.28	15,795
1967	824,582.67	520,378	449,310	375,273	23.98	15,649
1968	598,546.96	371,189	320,496	278,051	24.69	11,262
1969	944,056.28	575,006	496,477	447,579	25.41	17,614

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1970	2,066,303.75	1,235,340	1,066,629	999,675	26.14	38,243
1971	1,142,719.00	670,159	578,635	564,084	26.88	20,985
1972	1,249,109.94	718,138	620,062	629,048	27.63	22,767
1973	1,236,885.44	696,651	601,509	635,376	28.39	22,380
1974	1,048,055.84	577,877	498,956	549,100	29.16	18,831
1975	1,268,667.29	684,497	591,015	677,652	29.93	22,641
1976	1,136,261.92	599,242	517,403	618,859	30.72	20,145
1977	1,054,554.80	543,338	469,134	585,421	31.51	18,579
1978	1,120,229.61	563,386	486,444	633,786	32.31	19,616
1979	1,290,040.91	632,713	546,303	743,738	33.12	22,456
1980	1,636,717.45	782,351	675,505	961,212	33.93	28,329
1981	1,366,728.84	635,843	549,006	817,723	34.76	23,525
1982	1,379,672.16	624,246	538,992	840,680	35.59	23,621
1983	1,627,001.68	795,441	686,807	940,195	32.14	29,253
1984	1,511,353.21	714,870	617,240	894,113	33.14	26,980
1985	1,540,654.58	708,701	611,913	928,742	33.75	27,518
1986	1,239,809.22	553,947	478,294	761,515	34.36	22,163
1987	1,509,850.28	650,293	561,482	948,368	35.36	26,820
1988	1,787,889.97	745,908	644,039	1,143,851	35.98	31,791
1989	1,823,497.86	735,599	635,138	1,188,360	36.60	32,469
1990	1,679,658.08	650,196	561,399	1,118,259	37.60	29,741
1991	2,409,426.18	898,957	776,186	1,633,240	38.23	42,721
1992	1,954,033.36	701,303	605,526	1,348,507	38.85	34,711
1993	1,980,130.03	677,997	585,403	1,394,727	39.85	34,999
1994	2,229,894.41	730,959	631,132	1,598,762	40.49	39,485
1995	1,250,657.34	391,581	338,103	912,554	41.13	22,187
1996	1,403,576.42	416,020	359,204	1,044,372	42.13	24,789
1997	2,790,821.58	785,337	678,083	2,112,739	42.77	49,398
1998	92,339.63	24,433	21,096	71,244	43.77	1,628
1999	971,690.12	242,242	209,159	762,531	44.42	17,166
2000	1,682,850.32	393,450	339,716	1,343,134	45.07	29,801
2001	604,504.60	131,057	113,158	491,347	46.07	10,665
2002	1,156,560.57	232,353	200,620	955,941	46.73	20,457
2003	1,331,559.70	244,741	211,317	1,120,243	47.73	23,470
2004	1,581,405.33	265,202	228,983	1,352,422	48.39	27,948
2005	2,050,885.40	310,504	268,098	1,782,787	49.05	36,346
2006	2,642,841.57	354,405	306,004	2,336,838	50.05	46,690
2007	2,330,319.80	273,580	236,217	2,094,103	50.72	41,288
2008	3,323,790.30	334,373	288,708	3,035,082	51.39	59,060
2009	2,829,585.15	235,139	203,026	2,626,559	52.39	50,135
2010	4,001,495.79	264,099	228,031	3,773,465	53.07	71,104

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
2011	2,427,139.10	118,202	102,059	2,325,080	53.75	43,257
2012	1,769,994.66	55,401	47,835	1,722,160	54.12	31,821
2013	5,047,052.67	68,640	59,266	4,987,787	54.50	91,519
	89,715,845.06	31,052,456	26,811,610	62,904,235		1,626,563
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.7	1.81

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 31-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
1978	376,385.38	323,443	313,508	62,877	4.30	14,623
1979	543,841.67	464,365	450,101	93,741	4.45	21,065
1980	582,368.88	493,925	478,753	103,616	4.60	22,525
1981	712,453.41	600,021	581,590	130,863	4.75	27,550
1982	836,862.25	699,675	678,183	158,679	4.90	32,383
1983	1,087,550.92	939,753	910,886	176,665	4.84	36,501
1984	1,052,529.32	898,650	871,045	181,484	5.09	35,655
1985	1,747,525.74	1,482,077	1,436,551	310,975	5.15	60,383
1986	1,759,169.75	1,474,184	1,428,900	330,270	5.36	61,618
1987	2,196,848.50	1,827,558	1,771,420	425,428	5.41	78,637
1988	2,505,257.09	2,057,818	1,994,606	510,651	5.60	91,188
1989	2,518,523.84	2,050,834	1,987,837	530,687	5.64	94,093
1990	2,679,226.68	2,157,045	2,090,785	588,442	5.75	102,338
1991	2,312,634.36	1,836,232	1,779,827	532,807	5.90	90,306
1992	2,509,085.15	1,970,134	1,909,616	599,469	5.95	100,751
1993	2,990,402.03	2,314,571	2,243,473	746,929	6.06	123,256
1994	2,903,403.15	2,219,071	2,150,906	752,497	6.09	123,563
1995	1,649,036.11	1,239,910	1,201,823	447,213	6.19	72,248
1996	1,133,779.20	839,223	813,444	320,335	6.23	51,418
1997	1,133,765.79	826,062	800,687	333,079	6.24	53,378
1998	1,245.66	889	862	384	6.32	61
2000	1,351,115.20	923,352	894,989	456,126	6.37	71,605
2001	1,086,247.05	723,006	700,797	385,450	6.41	60,133
2002	1,180,011.66	761,226	737,843	442,169	6.46	68,447
2003	5,184,082.82	3,237,978	3,138,514	2,045,569	6.46	316,652
2004	979,853.24	587,520	569,473	410,380	6.51	63,038
2005	29,496,786.43	16,904,608	16,385,336	13,111,450	6.52	2,010,959
2006	2,955,160.77	1,603,175	1,553,929	1,401,232	6.54	214,256
2007	1,743,542.04	883,801	856,653	886,889	6.57	134,991
2008	8,236,640.36	3,840,745	3,722,765	4,513,875	6.58	685,999
2009	3,881,790.93	1,626,470	1,576,508	2,305,283	6.59	349,815
2010	1,059,546.80	384,192	372,391	687,156	6.59	104,273
2011	34,240.71	10,074	9,765	24,476	6.60	3,708
2012	2,994,872.53	628,324	609,023	2,385,850	6.59	362,041
2013	3,505,702.87	360,036	348,976	3,156,727	6.55	481,943
2014	521,555.70	9,805	9,504	512,052	6.52	78,536
	97,443,043.99	59,199,752	57,381,269	40,061,775		6,299,936

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 6.47

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
2002	109,006.59	98,368	22,063-	131,070	1.27	103,205
2003	85,468.74	74,700	16,754-	102,223	1.55	65,950
2004	30.92	26	6-	37	1.88	20
2006	29,339.17	21,670	4,860-	34,199	2.74	12,481
2007	11,888.80	7,985	1,791-	13,680	3.30	4,145
2008	20,196.62	11,950	2,680-	22,877	3.97	5,762
2009	11,306.95	5,656	1,269-	12,576	4.75	2,648
2010	12,789.59	5,113	1,147-	13,937	5.63	2,475
	280,027.38	225,468	50,570-	330,597		196,686

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.7 70.24

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1901	1,127.24	1,127	1,127			
1902	9,981.18	9,981	9,981			
1903	5,262.44	5,262	5,262			
1904	4,047.57	4,048	4,048			
1905	1,254.46	1,254	1,254			
1906	51.98	52	52			
1907	3,016.31	3,016	3,016			
1908	27.16	27	27			
1910	4,303.93	4,304	4,304			
1911	1,970.16	1,970	1,970			
1913	10,329.62	10,330	10,330			
1914	825.67	826	826			
1915	578.51	579	579			
1916	146.41	146	146			
1917	1,637.77	1,638	1,638			
1918	382.35	382	382			
1919	201.67	202	202			
1920	6,956.75	6,957	6,957			
1921	7,159.84	7,160	7,160			
1922	7,576.23	7,576	7,576			
1923	10,690.77	10,691	10,691			
1924	24,243.53	24,244	24,244			
1925	15,560.35	15,560	15,560			
1926	44,284.33	44,284	44,284			
1927	47,224.19	47,224	47,224			
1928	88,563.33	88,563	88,563			
1929	16,163.48	16,163	16,163			
1930	19,064.11	19,064	19,064			
1931	57,504.82	57,505	57,505			
1932	12,273.89	12,274	12,274			
1933	31,245.21	31,245	31,245			
1934	43,826.82	43,827	43,827			
1935	28,208.80	28,209	28,209			
1936	4,627.42	4,627	4,627			
1937	40,059.69	40,060	40,060			
1938	467.12	467	467			
1939	23,835.60	23,836	23,836			
1940	11,651.14	11,651	11,651			
1941	39,122.16	39,122	39,122			
1942	10,284.70	10,285	10,285			
1943	10,970.82	10,971	10,971			
1944	2,022.92	2,023	2,023			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1945	3,639.05	3,639	3,639			
1946	4,664.97	4,665	4,665			
1947	3,151.59	3,152	3,152			
1948	9,489.87	9,490	9,490			
1949	5,228.24	5,228	5,228			
1950	19,265.35	19,265	19,265			
1951	28,822.88	28,823	28,823			
1952	26,932.46	26,932	26,932			
1953	30,876.68	30,877	30,877			
1954	31,721.73	31,722	31,722			
1955	73,480.97	73,481	73,481			
1956	55,678.02	55,678	55,678			
1957	41,584.32	41,584	41,584			
1958	71,106.98	71,107	71,107			
1959	122,002.86	122,003	122,003			
1960	117,631.59	117,066	117,632			
1961	87,014.47	85,017	87,014			
1962	147,954.90	141,927	147,955			
1963	79,891.83	75,246	79,892			
1964	72,637.20	67,176	72,637			
1965	183,214.81	166,387	183,215			
1966	186,496.96	166,396	186,497			
1967	220,723.43	193,502	220,723			
1968	104,332.91	89,842	104,333			
1969	242,321.30	205,077	242,321			
1970	483,882.06	402,338	483,882			
1971	184,755.34	150,884	184,755			
1972	208,725.45	167,367	206,173	2,552	5.35	477
1973	410,078.25	322,900	397,768	12,310	5.74	2,145
1974	231,390.16	178,770	220,220	11,170	6.14	1,819
1975	235,245.52	178,264	219,597	15,649	6.54	2,393
1976	298,513.09	221,783	273,206	25,307	6.94	3,647
1977	199,663.67	145,311	179,003	20,661	7.35	2,811
1978	322,833.39	230,048	283,387	39,446	7.76	5,083
1979	771,264.87	537,602	662,252	109,013	8.18	13,327
1980	861,774.77	587,282	723,450	138,325	8.60	16,084
1981	900,234.65	599,160	738,083	162,152	9.03	17,957
1982	1,746,359.83	1,133,842	1,396,737	349,623	9.47	36,919
1983	2,065,662.60	1,600,682	1,971,820	93,843	8.93	10,509
1984	2,125,765.13	1,618,983	1,994,364	131,401	9.31	14,114
1985	1,344,303.02	1,004,867	1,237,858	106,445	9.71	10,962
1986	911,540.55	670,347	825,775	85,766	9.98	8,594

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1987	598,078.06	430,377	530,165	67,913	10.42	6,518
1988	535,668.42	377,968	465,604	70,064	10.74	6,524
1989	362,094.03	250,026	307,998	54,096	11.09	4,878
1990	560,934.02	378,350	466,075	94,859	11.46	8,277
1991	589,706.26	387,732	477,632	112,074	11.85	9,458
1992	490,078.21	313,356	386,011	104,067	12.27	8,481
1993	854,246.16	531,768	655,065	199,181	12.58	15,833
1994	1,118,357.17	675,935	832,659	285,698	12.93	22,096
1995	911,688.85	533,338	656,999	254,690	13.30	19,150
1996	1,115,320.23	629,487	775,441	339,879	13.70	24,809
1997	1,596.60	869	1,070	527	14.02	38
1998	935.34	489	602	333	14.37	23
1999	2,457,931.51	1,232,653	1,518,459	939,473	14.66	64,084
2000	737,984.66	353,126	435,003	302,982	14.99	20,212
2001	179.05	82	101	78	15.26	5
2002	473,928.56	204,358	251,741	222,188	15.50	14,335
2003	47,426.12	19,222	23,679	23,747	15.77	1,506
2004	322,716.92	122,407	150,789	171,928	15.96	10,772
2005	2,625,214.85	923,551	1,137,687	1,487,528	16.12	92,278
2006	834,318.70	269,652	332,174	502,145	16.23	30,939
2007	2,116,271.74	620,068	763,838	1,352,434	16.29	83,022
2008	715,740.32	186,808	230,122	485,618	16.28	29,829
2009	599,476.68	136,081	167,633	431,844	16.17	26,706
2010	2,446,915.50	466,137	574,216	1,872,700	15.94	117,484
2011	2,597,517.34	392,225	483,167	2,114,350	15.46	136,763
2012	536,973.32	57,349	70,646	466,327	14.64	31,853
2013	325,376.26	18,026	22,206	303,170	12.78	23,722
	39,897,265.05	21,745,884	26,333,709	13,563,556		956,436

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 2.40

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY						
FULLY ACCRUED						
1986	72,753.01	72,753	72,753			
1989	42,805.51	42,806	42,806			
1990	56,762.89	56,763	56,763			
1991	6,822.59	6,823	6,823			
1993	14,855.36	14,855	14,855			
1994	38,204.69	38,205	38,205			
1995	34,201.35	34,201	34,201			
1996	15,914.81	15,915	15,915			
1997	7,985.20	7,985	7,985			
1998	44,526.07	44,526	44,526			
1999	18,639.11	18,639	18,639			
2002	2,790.44	2,790	2,790			
2003	25,901.66	25,902	25,902			
2004	97,964.29	97,964	97,964			
2005	41,986.42	41,986	41,986			
2006	38,137.34	38,137	38,137			
2009	29,612.90	29,613	29,613			
	589,863.64	589,863	589,864			
MANCHESTER FACILITY - SEYMORE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
2009	717,757.40	94,744	72,046	645,711	31.22	20,683
2010	197.41	21	16	181	30.97	6
2011	217,902.26	18,042	13,720	204,183	30.47	6,701
2012	322,861.63	18,016	13,700	309,162	29.60	10,445
	1,258,718.70	130,823	99,482	1,159,237		37,835
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1927	104,130.64	95,039	72,271	31,860	4.79	6,651
1970	197,470.91	166,719	126,779	70,692	6.74	10,488
1971	252,062.08	212,080	161,273	90,789	6.77	13,410
1973	7,155.02	5,979	4,547	2,608	6.81	383
1974	696.49	580	441	255	6.82	37

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1978	18,131.19	14,849	11,292	6,840	6.89	993
1980	3,731.18	3,026	2,301	1,430	6.92	207
1983	8,315.91	6,777	5,153	3,162	6.98	453
1984	11,619.57	9,437	7,176	4,443	6.88	646
1985	21,023.68	16,924	12,870	8,154	6.96	1,172
1988	45,089.98	35,531	27,019	18,071	6.93	2,608
	669,426.65	566,941	431,121	238,306		37,048
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
1979	525.19	358	272	253	13.60	19
1980	23,955.19	16,170	12,296	11,659	13.67	853
1981	1,575.55	1,053	801	775	13.73	56
1983	108,440.07	75,366	57,311	51,129	13.50	3,787
1984	105,615.77	72,579	55,191	50,424	13.54	3,724
1985	78,374.62	53,177	40,438	37,937	13.62	2,785
1987	14,263.63	9,424	7,166	7,097	13.74	517
1988	56,033.47	36,506	27,760	28,273	13.77	2,053
1989	64,166.96	41,131	31,277	32,890	13.86	2,373
1990	113,523.10	71,724	54,541	58,982	13.84	4,262
1991	22,526.78	13,991	10,639	11,888	13.88	856
1993	56,021.71	33,479	25,459	30,563	13.97	2,188
1994	26,242.49	15,341	11,666	14,577	14.03	1,039
2000	4,467.88	2,199	1,672	2,796	14.18	197
2001	3,841.65	1,817	1,382	2,460	14.20	173
2003	172,786.77	74,488	56,643	116,144	14.19	8,185
2004	25,168.30	10,233	7,782	17,387	14.23	1,222
2005	87,292.19	33,302	25,324	61,968	14.19	4,367
2007	61,711.91	19,908	15,139	46,573	14.17	3,287
2009	842,737.70	211,780	161,044	681,693	14.15	48,176
2011	7,367.41	1,210	920	6,447	14.00	460
2012	155,745.48	17,475	13,289	142,457	13.85	10,286
	2,032,383.82	812,711	618,012	1,414,372		100,865

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1963	768,963.40	556,976	423,543	345,420	14.25	24,240
1966	35,005.31	24,833	18,884	16,121	14.75	1,093
1967	6,712.00	4,727	3,595	3,117	14.91	209
1968	2,398.79	1,677	1,275	1,124	15.07	75
1969	398.78	277	211	188	15.22	12
1970	16,146.49	11,113	8,451	7,696	15.37	501
1971	1,712.80	1,169	889	824	15.52	53
1973	309.59	208	158	151	15.79	10
1974	50,454.49	33,555	25,516	24,938	15.93	1,565
1975	6,520.93	4,298	3,268	3,253	16.05	203
1979	4,975.42	3,149	2,395	2,581	16.52	156
1980	3,063.80	1,918	1,459	1,605	16.63	97
1981	13,876.60	8,585	6,528	7,348	16.73	439
1982	1,203.92	736	560	644	16.83	38
1983	45,119.79	29,414	22,367	22,752	16.42	1,386
1984	187,708.72	121,185	92,153	95,556	16.33	5,852
1986	546,229.95	342,595	260,521	285,709	16.50	17,316
1987	7,969.56	4,903	3,728	4,241	16.73	253
1988	159,195.66	96,329	73,252	85,944	16.80	5,116
1989	42,559.22	25,387	19,305	23,254	16.74	1,389
1990	251,232.65	146,770	111,609	139,624	16.90	8,262
1991	459,655.52	263,521	200,390	259,265	16.93	15,314
1992	109,592.22	61,503	46,769	62,823	17.01	3,693
1994	65,001.93	34,789	26,455	38,547	17.15	2,248
1995	172,803.05	90,065	68,488	104,315	17.22	6,058
1996	114,662.00	58,202	44,259	70,403	17.22	4,088
1997	34,103.73	16,793	12,770	21,334	17.27	1,235
1998	5,020.01	2,396	1,822	3,198	17.25	185
1999	61,540.30	28,321	21,536	40,004	17.30	2,312
2000	86,444.69	38,278	29,108	57,337	17.30	3,314
2003	11,430.20	4,362	3,317	8,113	17.42	466
2004	791,163.92	283,870	215,864	575,300	17.42	33,025
2005	369,432.29	123,464	93,886	275,546	17.43	15,809
2007	884,365.38	247,092	187,897	696,468	17.41	40,004
2009	142,524.99	30,671	23,323	119,202	17.32	6,882
2010	117,515.54	21,024	15,987	101,528	17.21	5,899
2011	680,473.14	94,314	71,719	608,754	17.09	35,620
2012	1,227,542.90	115,635	87,933	1,139,610	16.84	67,673
	7,485,029.68	2,934,104	2,231,190	5,253,840		312,090

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
1963	4,207.27	2,890	2,198	2,010	16.63	121
1964	636,606.00	433,427	329,592	307,014	16.89	18,177
1967	2,701.54	1,788	1,360	1,342	17.66	76
1970	215,286.77	138,261	105,138	110,149	18.39	5,990
1972	13,721.57	8,626	6,559	7,162	18.85	380
1975	6,768.37	4,111	3,126	3,642	19.51	187
1977	22,451.12	13,303	10,116	12,335	19.92	619
1978	10,948.61	6,405	4,871	6,078	20.11	302
1979	35,017.57	20,214	15,371	19,646	20.30	968
1982	46,647.04	25,777	19,602	27,045	20.84	1,298
1983	73,273.43	44,609	33,922	39,351	19.76	1,991
1984	133,055.69	79,567	60,505	72,550	20.00	3,628
1986	479,597.04	276,823	210,505	269,092	20.33	13,236
1988	16,004.75	8,902	6,769	9,235	20.55	449
1989	3,321.57	1,809	1,376	1,946	20.70	94
1990	59,472.81	31,782	24,168	35,305	20.69	1,706
1991	44,799.19	23,340	17,749	27,051	20.92	1,293
1993	67,328.74	33,388	25,389	41,939	21.09	1,989
1994	47,686.25	22,980	17,475	30,211	21.23	1,423
1995	8,477.09	3,974	3,022	5,455	21.25	257
1996	32,193.92	14,629	11,124	21,070	21.31	989
1998	48,649.81	20,535	15,615	33,034	21.56	1,532
1999	18,342.22	7,440	5,658	12,685	21.61	587
2000	110,538.40	43,010	32,706	77,832	21.59	3,605
2001	4,012.92	1,489	1,132	2,881	21.62	133
2002	53,485.02	18,789	14,288	39,197	21.70	1,806
2003	71,739.29	23,753	18,063	53,677	21.72	2,471
2004	277,883.08	86,144	65,507	212,376	21.70	9,787
2005	111,532.14	32,010	24,341	87,191	21.74	4,011
2006	571,766.37	150,203	114,219	457,547	21.75	21,037
2008	136,831.05	28,721	21,840	114,991	21.65	5,311
2009	1,088,002.87	196,385	149,338	938,665	21.57	43,517
2010	443,786.94	66,080	50,249	393,538	21.44	18,355
2011	973,293.11	111,929	85,115	888,179	21.17	41,955
2012	559,721.40	43,490	33,071	526,650	20.77	25,356
	6,429,150.96	2,026,583	1,541,081	4,888,070		234,636

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WESTERN DISTRICT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1968	557,788.70	418,169	317,990	239,799	12.02	19,950
1969	188.85	141	107	82	12.11	7
1976	14,704.21	10,468	7,960	6,744	12.64	534
1977	11,934.29	8,432	6,412	5,522	12.70	435
1978	255.94	179	136	120	12.77	9
1983	1,450.41	1,026	780	670	12.73	53
1984	215,204.85	150,450	114,407	100,798	12.80	7,875
1985	27,238.65	18,795	14,292	12,946	12.92	1,002
1992	123,857.87	77,312	58,791	65,067	13.09	4,971
1993	145,724.42	89,198	67,829	77,895	13.15	5,924
1994	5,242.13	3,147	2,393	2,849	13.14	217
1995	93,754.40	55,024	41,842	51,912	13.20	3,933
1996	3,656.21	2,096	1,594	2,062	13.21	156
1997	22,292.39	12,435	9,456	12,836	13.28	967
1998	22,292.39	12,078	9,185	13,108	13.32	984
1999	72,480.54	38,060	28,942	43,538	13.34	3,264
2000	426,623.07	216,469	164,610	262,013	13.35	19,626
2006	172,736.47	63,463	48,259	124,477	13.35	9,324
2011	458,794.05	79,234	60,252	398,542	13.17	30,261
	2,376,219.84	1,256,176	955,238	1,420,982		109,492
CENTRAL DOWNTOWN - UNDERGROUND						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1999	18,342.22	9,956	7,571	10,771	12.42	867
2001	6,608.19	3,336	2,537	4,071	12.50	326
2004	15,679.72	6,865	5,220	10,459	12.52	835
	40,630.13	20,157	15,328	25,302		2,028
WOODS RUN #1 SS&S CENTRAL DISTRICT						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1980	19,288.25	12,519	9,520	9,768	15.19	643
1983	2,331.70	1,570	1,194	1,138	14.91	76
1988	9,342.33	5,870	4,464	4,879	15.23	320

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WOODS RUN #1 SS&S CENTRAL DISTRICT						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1989	5,588.57	3,444	2,619	2,970	15.41	193
1992	9,149.42	5,333	4,055	5,094	15.56	327
1995	108,248.42	59,060	44,911	63,337	15.62	4,055
1996	19,712.60	10,461	7,955	11,758	15.70	749
2000	21,920.47	10,217	7,769	14,151	15.75	898
2001	608,086.00	271,328	206,327	401,759	15.82	25,396
2002	126,694.22	54,035	41,090	85,604	15.80	5,418
2003	393.51	159	121	273	15.85	17
2004	53,270.31	20,307	15,442	37,828	15.83	2,390
2005	29,421.83	10,477	7,967	21,455	15.82	1,356
2010	128,643.52	24,802	18,860	109,783	15.70	6,993
2011	265,847.78	39,930	30,364	235,484	15.56	15,134
2012	204,961.73	20,947	15,929	189,033	15.37	12,299
	1,612,900.66	550,459	418,587	1,194,314		76,264
WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1978	374,000.00	221,737	168,616	205,384	19.55	10,506
1980	76,422.92	44,137	33,563	42,860	19.89	2,155
1981	11,189.13	6,370	4,844	6,345	20.06	316
1983	28,599.00	17,588	13,374	15,225	19.25	791
1985	24,290.54	14,455	10,992	13,298	19.56	680
1987	10,641.73	6,120	4,654	5,988	19.76	303
1989	1,571.49	867	659	912	20.09	45
1990	108,454.19	58,728	44,659	63,795	20.11	3,172
1991	24,869.57	13,126	9,981	14,888	20.35	732
1992	28,594.86	14,741	11,210	17,385	20.44	851
1994	18,576.93	9,099	6,919	11,658	20.57	567
1995	237,105.71	112,910	85,860	151,245	20.62	7,335
1996	62,222.38	28,716	21,837	40,386	20.71	1,950
1997	361,108.01	160,910	122,361	238,747	20.84	11,456
1998	664,728.08	285,833	217,357	447,371	20.88	21,426
2000	163,387.66	64,702	49,202	114,186	20.97	5,445
2001	1,812,941.45	684,204	520,291	1,292,650	21.03	61,467
2002	1,186,638.54	425,291	323,405	863,233	21.04	41,028
2003	482,889.43	163,023	123,968	358,921	21.10	17,010
2004	57,959.12	18,309	13,923	44,036	21.11	2,086

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WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
2005	9,296.15	2,725	2,072	7,224	21.10	342
2006	138,063.48	37,125	28,231	109,832	21.07	5,213
2007	65,303.96	15,869	12,067	53,237	21.03	2,531
2008	25,678.51	5,521	4,198	21,480	20.99	1,023
2009	380.29	70	53	327	20.89	16
2010	16,712.84	2,557	1,944	14,768	20.76	711
2011	367,093.25	43,317	32,940	334,154	20.56	16,253
2012	836,606.34	66,761	50,767	785,839	20.18	38,941
2013	139,339.98	5,225	3,973	135,367	19.25	7,032
	7,334,665.54	2,530,036	1,923,923	5,410,743		261,383
WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1980	15,410.92	8,146	6,194	9,216	23.60	391
1983	28,327.26	16,376	12,453	15,874	22.44	707
1984	46,505.08	26,424	20,094	26,411	22.61	1,168
1986	83,940.13	45,890	34,896	49,044	23.01	2,131
1987	580,392.73	310,510	236,122	344,271	23.25	14,807
1988	60,824.77	31,793	24,176	36,648	23.51	1,559
1989	105,872.73	53,974	41,044	64,829	23.80	2,724
1990	2,028,462.93	1,011,797	769,404	1,259,059	23.87	52,747
1991	180,164.03	87,704	66,693	113,471	23.98	4,732
1992	83,811.27	39,743	30,222	53,589	24.12	2,222
1993	136,927.07	63,069	47,960	88,967	24.30	3,661
1994	73,404.04	32,768	24,918	48,486	24.50	1,979
1995	70,501.43	30,400	23,117	47,384	24.73	1,916
1996	451,890.34	188,483	143,329	308,562	24.80	12,442
1997	70,740.98	28,438	21,625	49,116	24.92	1,971
1998	54,522.89	21,040	16,000	38,523	25.07	1,537
1999	28,333.58	10,489	7,976	20,357	25.09	811
2000	646,059.94	228,318	173,621	472,439	25.16	18,777
2001	5,156,121.04	1,728,847	1,314,673	3,841,449	25.27	152,016
2002	504,084.74	159,896	121,590	382,495	25.29	15,124
2003	14,527.78	4,326	3,290	11,238	25.35	443
2004	292,780.93	81,071	61,649	231,132	25.46	9,078
2005	1,276,500.27	327,295	248,886	1,027,614	25.38	40,489
2006	21,504.15	5,017	3,815	17,689	25.47	695

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WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
2009	144,332.25	22,891	17,407	126,925	25.19	5,039
2010	68,095.68	8,886	6,757	61,338	24.99	2,455
2011	596,454.84	59,884	45,538	550,917	24.65	22,350
2012	241,299.01	16,336	12,422	228,877	24.09	9,501
2013	373,022.25	11,899	9,048	363,974	22.78	15,978
2014	124,340.75	721	548	123,792	21.43	5,777
	13,559,155.81	4,662,431	3,545,467	10,013,689		405,227
WOODS RUN #4 COMMUNICATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1980	10,712.51	5,662	4,306	6,407	23.60	271
1983	3,657.61	2,114	1,608	2,050	22.44	91
1986	35,933.38	19,645	14,939	20,995	23.01	912
1988	9,286.46	4,854	3,691	5,595	23.51	238
1994	20,620.18	9,205	7,000	13,620	24.50	556
1996	744.81	311	236	508	24.80	20
1997	54,555.88	21,931	16,677	37,879	24.92	1,520
2000	23,528.39	8,315	6,323	17,205	25.16	684
2001	795,962.89	266,886	202,949	593,014	25.27	23,467
2002	76,989.54	24,421	18,571	58,419	25.29	2,310
2003	442.71	132	100	342	25.35	13
2004	2,379.61	659	501	1,878	25.46	74
2011	9,864.93	990	753	9,112	24.65	370
	1,044,678.90	365,125	277,653	767,026		30,526
WOODS RUN GUARD HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1978	1,456.15	795	605	852	23.04	37
1980	527,586.95	278,867	212,060	315,527	23.60	13,370
1985	814,275.66	454,203	345,391	468,884	22.79	20,574
1986	14,436.99	7,893	6,002	8,435	23.01	367
1987	3,846.01	2,058	1,565	2,281	23.25	98
1988	8,030.81	4,198	3,192	4,839	23.51	206

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WOODS RUN GUARD HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1990	60,792.87	30,323	23,059	37,734	23.87	1,581
1991	852.26	415	316	537	23.98	22
1996	24,149.01	10,073	7,660	16,489	24.80	665
1998	15,769.11	6,085	4,627	11,142	25.07	444
2000	6,001.12	2,121	1,613	4,388	25.16	174
2001	15,255.18	5,115	3,890	11,366	25.27	450
2009	605,416.08	96,019	73,016	532,400	25.19	21,135
	2,097,868.20	898,165	682,995	1,414,873		59,123
RACCOON T & D HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1980	4,466.63	2,618	1,991	2,476	19.28	128
1982	6,317,725.62	3,601,988	2,739,071	3,578,654	19.58	182,771
1987	9,723.43	5,644	4,292	5,432	19.33	281
1988	44,445.57	25,405	19,319	25,127	19.30	1,302
1989	146,031.48	81,690	62,120	83,912	19.50	4,303
1990	46,056.95	25,267	19,214	26,843	19.54	1,374
1991	11,020.00	5,917	4,499	6,521	19.62	332
2000	44,538.57	18,002	13,689	30,849	20.27	1,522
2001	4,012.94	1,545	1,175	2,838	20.36	139
2002	5,351.86	1,962	1,492	3,860	20.30	190
2003	44,811.29	15,464	11,759	33,052	20.40	1,620
2004	91,719.17	29,689	22,577	69,143	20.37	3,394
2005	21,456.35	6,439	4,896	16,560	20.41	811
2009	73,876.90	14,074	10,702	63,175	20.19	3,129
2011	183,925.81	22,365	17,007	166,919	19.87	8,401
2012	36,959.20	3,038	2,310	34,649	19.53	1,774
	7,086,121.77	3,861,107	2,936,114	4,150,008		211,471
RACCOON S & S HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	2,384,494.57	1,359,496	1,033,806	1,350,689	19.58	68,983
1988	11,180.00	6,390	4,859	6,321	19.30	328

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RACCOON S & S HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1991	12,027.76	6,458	4,911	7,117	19.62	363
1996	35,462.54	16,682	12,686	22,777	19.98	1,140
2000	44.99	18	14	31	20.27	2
2002	5,351.86	1,962	1,492	3,860	20.30	190
2003	2,719.34	938	713	2,006	20.40	98
2011	69,719.58	8,478	6,447	63,273	19.87	3,184
2012	23,737.40	1,951	1,484	22,254	19.53	1,139
	2,544,738.04	1,402,373	1,066,411	1,478,327		75,427
RACCOON GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	1,518,371.46	865,684	658,295	860,077	19.58	43,926
1987	2,732.66	1,586	1,206	1,527	19.33	79
1988	5,314.81	3,038	2,310	3,005	19.30	156
1991	60,628.56	32,551	24,753	35,876	19.62	1,829
1996	10,477.93	4,929	3,748	6,730	19.98	337
1998	32,432.02	14,199	10,797	21,635	20.22	1,070
2004	1,773.48	574	436	1,337	20.37	66
2007	83,517.03	20,804	15,820	67,697	20.35	3,327
2011	44,221.68	5,377	4,089	40,133	19.87	2,020
	1,759,469.63	948,742	721,455	1,038,015		52,810
PREBLE AVE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
2006	13,041,155.39	2,536,505	1,928,843	11,112,313	32.09	346,286
2009	43,614.34	5,657	4,302	39,313	31.88	1,233
2010	95,890.97	10,174	7,737	88,154	31.59	2,791
2011	885,095.87	72,047	54,787	830,309	31.03	26,758
2012	1,024,243.15	56,129	42,682	981,561	30.20	32,502
2013	652,788.75	16,973	12,907	639,882	28.07	22,796
2014	217,596.25	1,044	794	216,802	26.05	8,323
	15,960,384.72	2,698,529	2,052,051	13,908,334		440,689

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODS RUN TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
2006	9,427,600.47	1,907,204	1,450,301	7,977,299	30.56	261,037
2008	4,263,403.25	679,160	516,456	3,746,947	30.35	123,458
2010	878,058.81	97,816	74,383	803,676	29.92	26,861
2011	792,458.08	67,517	51,342	741,116	29.51	25,114
2012	161,276.30	9,290	7,064	154,212	28.64	5,384
	15,522,796.91	2,760,987	2,099,546	13,423,251		441,854
WOODS RUN #5 TRANSPORTATION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
2011	157,195.44	12,796	9,731	147,465	31.03	4,752
2012	18,251.45	1,000	760	17,491	30.20	579
	175,446.89	13,796	10,491	164,956		5,331
INDEPENDENT AGENT OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
2013	4,875,000.00	117,975	89,712	4,785,288	30.21	158,401
2014	1,625,000.00	7,312	5,560	1,619,440	27.81	58,232
	6,500,000.00	125,287	95,272	6,404,728		216,633
MCKEESPORT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
2013	11,817,246.40	285,977	217,467	11,599,780	30.21	383,972
2014	3,939,248.80	17,727	13,480	3,925,769	27.81	141,164
	15,756,495.20	303,704	230,947	15,525,548		525,136

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1976	118.25	84	64	54	13.03	4
1977	3,645.71	2,539	1,931	1,715	13.66	126
1984	567.96	365	278	290	16.55	18
1986	6,581.30	3,999	3,041	3,540	17.91	198
1990	17,777.75	9,500	7,224	10,554	20.69	510
1993	1,216.75	581	442	775	22.73	34
1995	60,423.31	26,399	20,075	40,349	24.17	1,669
1996	242,250.39	100,631	76,523	165,727	24.98	6,634
1998	431,899.86	161,228	122,603	309,297	26.44	11,698
1999	86,409.82	30,330	23,064	63,346	27.27	2,323
2000	49,381.65	16,296	12,392	36,990	27.92	1,325
2001	524,117.59	161,061	122,476	401,641	28.74	13,975
2002	62,325.84	17,725	13,479	48,847	29.57	1,652
2003	84,257.66	22,101	16,806	67,451	30.23	2,231
2004	9,861.11	2,356	1,792	8,070	31.07	260
2005	29,375.24	6,322	4,807	24,568	31.90	770
2006	411,851.25	78,828	59,943	351,908	32.74	10,749
2007	40,509.58	6,810	5,179	35,331	33.41	1,057
2009	148,555.39	17,708	13,466	135,090	35.09	3,850
2010	6.41	1	1	6	35.77	
2011	610,227.49	42,594	32,390	577,838	36.62	15,779
2012	200,360.61	9,016	6,856	193,505	37.16	5,207
2013	933,056.00	18,195	13,836	919,220	37.71	24,376
2014	310,852.00	1,026	780	310,072	37.75	8,214
	4,265,628.92	735,695	559,447	3,706,182		112,659
	116,101,774.61	30,193,794	23,101,675	93,000,103		3,748,527

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.8 3.23

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1994	85,676.91	84,606	84,981	696	0.25	696
1995	63,128.57	59,183	59,446	3,683	1.25	2,946
1998	54,120.57	42,620	42,809	11,312	4.25	2,662
2000	660,082.05	453,806	455,819	204,263	6.25	32,682
2001	20,471.30	13,050	13,108	7,363	7.25	1,016
2002	5,904.89	3,469	3,484	2,421	8.25	293
2003	206,707.26	111,105	111,598	95,109	9.25	10,282
2004	15,493.02	7,553	7,587	7,906	10.25	771
2005	244,565.11	106,997	107,472	137,093	11.25	12,186
2006	584,112.45	226,344	227,348	356,764	12.25	29,124
2007	0.08					
2009	5,884.00	1,397	1,403	4,481	15.25	294
2011	131,314.49	18,056	18,136	113,178	17.25	6,561
2012	205,398.34	17,972	18,052	187,346	18.25	10,266
2013	306,147.46	11,481	11,532	294,615	19.25	15,305
	2,589,006.50	1,157,639	1,162,775	1,426,232		125,084

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 4.83

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 E.D.P. EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2009	2,267,836.68	2,154,445	2,114,531	153,306	0.25	153,306
2010	1,257,227.50	942,921	925,452	331,776	1.25	265,421
2012	1,591,286.09	556,950	546,632	1,044,654	3.25	321,432
2013	526,987.82	79,048	77,584	449,404	4.25	105,742
2014	66,786.00	1,670	1,639	65,147	4.88	13,350
	5,710,124.09	3,735,034	3,665,838	2,044,286		859,251

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4 15.05

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1984	52,494.51	52,057	51,655	840	0.25	840
1985	30,684.98	29,406	29,179	1,506	1.25	1,205
1986	177,767.94	164,435	163,167	14,601	2.25	6,489
1987	14,796.06	13,193	13,091	1,705	3.25	525
1988	271,628.35	233,147	231,348	40,280	4.25	9,478
1989	233,968.90	193,024	191,535	42,434	5.25	8,083
1990	263,249.75	208,407	206,799	56,451	6.25	9,032
1991	34,116.35	25,871	25,671	8,445	7.25	1,165
1993	107,936.90	74,657	74,081	33,856	9.25	3,660
1994	102,887.68	67,734	67,212	35,676	10.25	3,481
2000	130,828.73	59,963	59,501	71,328	16.25	4,389
2001	8,530.94	3,626	3,598	4,933	17.25	286
2003	61,839.75	22,159	21,988	39,852	19.25	2,070
2006	944,989.56	244,119	242,236	702,754	22.25	31,584
	2,435,720.40	1,391,798	1,381,061	1,054,659		82,287

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 3.38

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1989	204,432.87	202,389	200,413	4,020	0.25	4,020
1990	591,157.13	561,599	556,115	35,042	1.25	28,034
1991	570,224.57	518,904	513,837	56,388	2.25	25,061
1992	516,074.80	448,985	444,600	71,475	3.25	21,992
1993	380,114.64	315,495	312,414	67,701	4.25	15,930
1994	393,988.58	311,251	308,212	85,777	5.25	16,338
1995	105,127.29	78,845	78,075	27,052	6.25	4,328
1996	63,672.70	45,208	44,767	18,906	7.25	2,608
1997	183,835.64	123,170	121,967	61,869	8.25	7,499
2000	195,075.03	107,291	106,243	88,832	11.25	7,896
2001	378,459.71	193,014	191,129	187,331	12.25	15,292
2002	583,922.00	274,443	271,763	312,159	13.25	23,559
2003	298,630.88	128,411	127,157	171,474	14.25	12,033
2004	321,887.03	125,536	124,310	197,577	15.25	12,956
2005	414,543.82	145,090	143,673	270,871	16.25	16,669
2006	2,711,903.67	840,690	832,481	1,879,423	17.25	108,952
2007	764,289.56	206,358	204,343	559,947	18.25	30,682
2008	268,216.94	61,690	61,088	207,129	19.25	10,760
2009	1,165,737.19	221,490	219,327	946,410	20.25	46,736
2010	1,011,200.81	151,680	150,199	861,002	21.25	40,518
2011	1,231,073.68	135,418	134,095	1,096,979	22.25	49,302
2012	2,373,514.76	166,146	164,523	2,208,992	23.25	95,010
2013	232,453.24	6,974	6,906	225,547	24.25	9,301
	14,959,536.54	5,370,077	5,317,637	9,641,900		605,476

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9 4.05

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1994	471,241.54	465,351	459,380	11,862	0.25	11,862
1995	179,481.33	168,264	166,105	13,376	1.25	10,701
1996	233,708.27	207,416	204,755	28,953	2.25	12,868
1997	500,403.76	419,088	413,711	86,693	3.25	26,675
1998	20,718.80	16,316	16,107	4,612	4.25	1,085
1999	455,605.57	336,009	331,698	123,908	5.25	23,602
2000	336,713.96	231,491	228,521	108,193	6.25	17,311
2001	45,223.40	28,830	28,460	16,763	7.25	2,312
2002	79,984.00	46,991	46,388	33,596	8.25	4,072
2005	139,720.33	61,128	60,343	79,377	11.25	7,056
2006	58,532.76	22,681	22,390	36,143	12.25	2,950
2008	845.29	243	240	605	14.25	42
2009	31,479.93	7,476	7,380	24,100	15.25	1,580
2010	516,762.85	96,893	95,650	421,113	16.25	25,915
2011	28,022.96	3,853	3,804	24,219	17.25	1,404
2012	320,665.31	28,058	27,697	292,968	18.25	16,053
2013	67,079.89	2,515	2,483	64,597	19.25	3,356
	3,486,189.95	2,142,603	2,115,112	1,371,078		168,844

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 4.84

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
1999	1,801,011.28	1,770,988	1,764,050	36,961	0.25	36,961
2000	5,698,782.20	5,223,903	5,203,438	495,344	1.25	396,275
2001	750,078.68	637,567	635,069	115,010	2.25	51,116
2002	2,623,097.41	2,054,751	2,046,702	576,395	3.25	177,352
2003	3,273,882.16	2,346,293	2,337,101	936,781	4.25	220,419
2004	4,067,600.22	2,643,940	2,633,582	1,434,018	5.25	273,146
2005	14,307,123.94	8,345,775	8,313,081	5,994,043	6.25	959,047
2006	5,433,972.46	2,807,571	2,796,572	2,637,400	7.25	363,779
2007	1,618,774.68	728,449	725,595	893,180	8.25	108,264
2008	2,456,991.71	941,839	938,150	1,518,842	9.25	164,199
2009	4,982,332.27	1,577,755	1,571,574	3,410,758	10.25	332,757
2010	3,913,562.82	978,391	974,558	2,939,005	11.25	261,245
2011	2,378,630.68	436,074	434,366	1,944,265	12.25	158,716
2012	3,164,755.80	369,232	367,786	2,796,970	13.25	211,092
2013	5,190,675.57	259,534	258,517	4,932,159	14.25	346,116
2014	1,011,234.00	8,424	8,391	1,002,843	14.88	67,395
	62,672,505.88	31,130,486	31,008,532	31,663,974		4,127,879

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 6.59

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT MARCH 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1996	4,448.76	3,948	3,874	575	2.25	256
2000	140,159.51	96,360	94,564	45,596	6.25	7,295
2002	77,503.00	45,533	44,685	32,818	8.25	3,978
2004	60,334.98	29,413	28,865	31,470	10.25	3,070
2005	45,054.60	19,711	19,343	25,712	11.25	2,286
2006	36,150.54	14,008	13,747	22,404	12.25	1,829
2007	351.23	119	117	234	13.25	18
	364,002.62	209,092	205,195	158,808		18,732

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 5.15

EXPERIENCED AND ESTIMATED NET SALVAGE

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2009 TRANSACTION YEAR				
352.00	139,059.50			
353.00	1,844,736.37	171,685.87	142,211.57	29,474.30-
354.00	780,452.05	575,015.52		575,015.52-
355.00	434,406.25	586,020.60		586,020.60-
356.00	739,495.13	812,008.88	440,205.81	371,803.07-
359.00	4,353.73			
361.00	211,973.57	10,026.43	12,325.82	2,299.39
362.00	6,768,858.89	154,591.79	294,787.68	140,195.89
364.11	790,311.13	3,016,130.74	269,806.22	2,746,324.52-
365.01	3,296,536.36	1,817,556.51	1,048,842.52	768,713.99-
366.00	34,703.36	76,985.13		76,985.13-
367.00	2,387,130.31	1,733,323.79	213,603.04	1,519,720.75-
368.00	2,837,355.51	1,632,221.17	677,934.14	954,287.03-
369.20	134,985.52	2,389,107.51		2,389,107.51-
370.00	222,227.26	6,362.16		6,362.16-
370.10	17,195,615.87	743.42		743.42-
373.00	41,056.63	79,093.35		79,093.35-
390.00	207,577.89	34,696.62		34,696.62-
391.10	580,711.29			
391.20	2,898,224.97			
393.00	56,301.97			
394.00	155,602.51			
395.00	355,062.82			
397.00	3,665,611.75	10,259.34		10,259.34-
398.00	29,686.45			
	45,812,037.09	13,105,828.83	3,099,716.80	10,006,112.03-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2010 TRANSACTION YEAR				
352.00	31,457.32	56,931.00	25,222.30	31,708.70-
353.00	10,034,360.70	1,129,738.15	172,376.88	957,361.27-
354.00	67,335.20	706,539.71		706,539.71-
355.00	132,619.10	36,605.71		36,605.71-
356.00	130,075.93	89,309.48		89,309.48-
361.00	76,596.83	6,839.25	528.43	6,310.82-
362.00	4,392,739.60	2,551,159.64	186,529.33	2,364,630.31-
364.11	672,872.02	2,673,850.70	339,768.64	2,334,082.06-
365.01	7,950,421.90	2,185,425.33	2,095,740.89	89,684.44-
366.00	267,264.60	51,788.46		51,788.46-
367.00	2,516,688.72	1,765,610.28	988,823.29	776,786.99-
368.00	3,286,331.73	1,754,568.18	356,198.33	1,398,369.85-
369.20	200,251.93	2,011,774.94	522.92	2,011,252.02-
370.00	287,345.13	6,934.23		6,934.23-
370.10		631.88		631.88-
373.00	640,912.64	83,955.34		83,955.34-
390.00	764,327.95	225,651.84		225,651.84-
391.20	2,816,553.25			
392.00			246,842.15-	246,842.15-
393.00	6,174.38			
394.00	2,006,950.75			
395.00	355,482.86			
397.00	2,320,578.31	26,615.89	7.71	26,608.18-
398.00	11,764.84			
	38,969,105.69	15,363,930.01	3,918,876.57	11,445,053.44-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
353.00	4,636,583.99	2,237,422.63	22,751.14	2,214,671.49-
354.00	314,062.69	521,787.63	47,739.53	474,048.10-
355.00	28,221.42	408,423.80	25,006.41	383,417.39-
356.00	328,486.53	3,854,947.96	580,986.19	3,273,961.77-
361.00	595,237.82	319,195.49		319,195.49-
362.00	6,693,903.32	1,150,920.11	124,674.79	1,026,245.32-
364.11	436,669.05	3,436,209.65	748,334.67	2,687,874.98-
365.01	9,142,265.33	2,442,794.97	1,082,338.48	1,360,456.49-
366.00	36,365.95			
367.00	3,750,552.13	1,302,737.29	774,784.35	527,952.94-
368.00	4,774,226.14	1,743,282.24	732,603.29	1,010,678.95-
369.20	5,648,716.71	1,312,441.03		1,312,441.03-
370.00	8,863,253.40	132,098.03		132,098.03-
370.10	1,505,426.30	17.99		17.99-
373.00	167,077.56	168,712.05		168,712.05-
390.00	1,436,244.93	398,190.54		398,190.54-
391.10	2,208,558.37			
391.20	1,400,079.08			
393.00	4,252.42			
394.00	496,700.61			
395.00	302,860.93			
397.00	849,494.71	123.20		123.20-
398.00	24,077.77			
	53,643,317.16	19,429,304.61	4,139,218.85	15,290,085.76-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2012 TRANSACTION YEAR				
353.00	5,606,557.45	2,033,425.41	182,157.80	1,851,267.61-
354.00	230,841.04			
355.00	49,842.91			
356.00	337,055.34	313,423.49		313,423.49-
361.00	153,704.80	305,774.11	15,745.89	290,028.22-
362.00	5,895,672.88	2,061,554.86	267,557.83	1,793,997.03-
364.11	891,985.72	2,317,743.98	398,519.18	1,919,224.80-
365.01	2,773,583.06	916,072.69	1,410,888.97	494,816.28
366.00	4,528.09	29,686.32		29,686.32-
367.00	4,010,321.35	569,591.24	1,215,511.49	645,920.25
368.00	4,638,500.10	1,135,425.22	479,453.91	655,971.31-
369.20	860,792.05	947,369.94	298.59	947,071.35-
370.00	1,449,227.33			
370.10	880,538.69			
373.00	120,314.54	105,394.69		105,394.69-
390.00	15,793,417.85	1,792,147.48	18,900.00-	1,811,047.48-
391.10	420,343.35			
391.20	91,340.48			
392.00	1,197,948.84	1,873.00-	105,895.00	107,768.00
393.00	145,352.38			
394.00	184,990.21			
395.00	378,936.96			
397.00	4,636,236.85			
398.00	44,139.14			
	50,796,171.41	12,525,736.43	4,057,128.66	8,468,607.77-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
352.00		3,695.68		3,695.68-
353.00	3,578,917.55	675,837.63	84,366.68	591,470.95-
354.00	2,308,792.35	1,000,647.00	72,663.30	927,983.70-
355.00	206,284.87	20,918.70	7,983.45	12,935.25-
356.00	403,323.60	243,941.47	251,448.30	7,506.83
357.00	2,310.45	8,152.24	242,994.34	234,842.10
358.00	2,191,740.03	40,761.20	1,214,971.42	1,174,210.22
361.00	20,366.42	5,463.41	139.49	5,323.92-
362.00	1,426,540.81	580,926.18	63,887.47	517,038.71-
364.11	1,076,846.84	3,346,191.10	505,722.43	2,840,468.67-
365.01	4,429,696.88	756,157.58	1,134,000.76	377,843.18
366.00	127,670.61	87,591.53		87,591.53-
367.00	1,500,879.65	396,397.88	418,581.81	22,183.93
368.00	4,672,192.93	1,565,943.29	802,697.52	763,245.77-
369.20	1,678,867.36	3,243,181.83	33,835.93	3,209,345.90-
370.00	1,044,559.62	3,082.60		3,082.60-
373.00	20,549.00	13,136.75		13,136.75-
390.00	665,748.16	20,383.40	11,770.22-	32,153.62-
391.20	312,802.17			
392.00	636,912.64		74,937.29-	74,937.29-
393.00	114,917.73			
394.00	510,290.21			
395.00	612,016.76			
397.00	665,336.14		218.07	218.07
398.00	25,413.74			
	28,232,976.52	12,012,409.47	4,746,803.46	7,265,606.01-
TOTAL	217,453,607.87	72,437,209.35	19,961,744.34	52,475,465.01-

DUQUESNE LIGHT COMPANY

Pittsburgh, Pennsylvania

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT AT APRIL 30, 2015

EXHIBIT JJS3

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

Gannett Fleming

Excellence Delivered As Promised

August 1, 2013

Duquesne Light Company
Building No. 3
2841 New Beaver Avenue
Pittsburgh, PA 15223

Attention Mr. Matthew Ankrum
ii Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to electric plant at April 30, 2015. The results of our study at March 31, 2014 are presented in our report titled, "Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant at March 31, 2014". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page 3 of the attached report.

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

JOHN J. SPANOS
Sr. Vice President
Valuation and Rate Division

JJS/krm

057184.200

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C O N T E N T S

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Detailed Tabulations of Depreciation Calculations 2

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RESULTS OF STUDY

DUQUESNE LIGHT COMPANY

DEPRECIATION STUDY

RESULTS OF STUDY

SUMMARY OF RESULTS

Tables 1 through 4 presented on pages 3 through 8 summarize the results of the depreciation study at April 30, 2015. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve at April 30, 2015, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve at April 30, 2015. Table 3 sets forth the calculation of the depreciation accruals for the thirteen months ended April 30, 2015. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2010 through 2014.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page 14. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2008 through 2012 beginning on pages 95 through 100.

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT APRIL 30, 2015

	Depreciable Group (1)	Survivor Curve (2)		Original Cost at April 30, 2015 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Depreciable Plant									
	Transmission Plant								
352	Structures and Improvements								
	Major Structures	55-R3	*	11,103,375.44	4,472,174	6,631,202	323,599	20.5	2.91
	Other Small Structures	45-R3		10,191,842.62	2,282,659	7,909,184	252,045	31.4	2.47
	Total Account 352			21,295,218.06	6,754,833	14,540,386	575,644	25.3	2.70
353	Station Equipment	41-S0		367,063,487.63	90,103,952	276,959,536	11,917,833	23.2	3.25
354	Towers and Fixtures	70-R3		82,090,145.81	24,856,482	57,233,664	1,384,989	41.3	1.69
355	Poles and Fixtures	50-R2.5		36,912,571.97	7,299,950	29,612,622	871,370	34.0	2.36
356	Overhead Conductors and Devices	55-R3		82,495,522.13	26,107,069	56,388,453	1,645,391	34.3	1.99
357	Underground Conduit	60-R4		69,904,409.74	24,648,821	45,255,589	1,248,479	36.2	1.79
358	Underground Conductors and Devices	55-R4		95,875,852.07	18,064,670	77,811,182	1,808,536	43.0	1.89
359	Roads and Trails	55-R4		2,091,748.80	216,756	1,874,993	39,079	48.0	1.87
	Total Transmission Plant			**757,728,956.21**	**198,052,533**	**559,676,425**	**19,491,321**	**28.7**	**2.57**
	Distribution Plant								
361	Structures and Improvements								
	Major Structures	65-R2.5	*	36,231,955.56	22,189,226	14,042,728	877,636	16.0	2.42
	Other Small Structures	45-R3		25,025,780.73	10,923,803	14,101,978	538,469	26.2	2.15
	Total Account 361			61,257,736.29	33,113,029	28,144,706	1,416,105	19.9	2.31
362	Station Equipment								
	Company Stations	53-R1		385,228,958.81	110,451,757	274,777,202	9,067,152	30.3	2.35
	Customer High Tension	40-R0.5		34,085,804.74	14,682,090	19,403,715	950,360	20.4	2.79
	Portable Substations	40-R0.5		4,832,752.75	638,034	4,194,719	188,059	22.3	3.89
	Total Account 362			424,147,516.30	125,771,881	298,375,636	10,205,571	29.2	2.41
364.11	Poles, Towers and Fixtures	50-R2		412,784,503.19	158,726,685	254,057,818	8,882,553	28.6	2.15
365.01	Overhead Conductors and Devices	48-R1		417,625,748.60	130,795,215	286,830,534	10,612,943	27.0	2.54
366	Underground Conduit	70-R4		149,201,275.68	42,496,846	106,704,430	2,435,386	43.8	1.63
367	Underground Conductors and Devices	50-R1.5		305,261,551.62	96,856,573	208,404,979	6,974,184	29.9	2.28

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT APRIL 30, 2015

	Depreciable Group (1)	Survivor Curve (2)		Original Cost at April 30, 2015 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
368	Line Transformers								
	Overhead	40-S0		220,281,948.71	62,203,921	158,078,028	7,135,022	22.2	3.24
	Conventional Distribution	44-R1		60,209,750.58	15,760,381	44,449,370	1,871,416	23.8	3.11
	Network	50-R1		45,481,630.43	9,752,161	35,729,469	1,273,204	28.1	2.80
	Underground Res. Distribution	40-R1.5		29,157,306.41	7,861,865	21,295,441	936,528	22.7	3.21
	Total Account 368			355,130,636.13	95,578,328	259,552,308	11,216,170		
369.2	Services	65-R3		92,171,971.30	24,044,207	68,127,764	1,765,962	38.6	1.92
370	Meters	31-R2.5	*	98,131,977.41	62,692,757	35,439,220	6,567,197	5.4	6.69
370.1	Meters - Communication Equipment	10-S3		280,027.38	162,765	117,262	80,914	1.4	28.90
373	Street Lighting Equipment	27-R0.5		40,173,089.88	27,343,831	12,829,259	903,192	14.2	2.25
	Total Distribution Plant			**2,356,166,033.78**	**797,582,117**	**1,558,583,916**	**61,060,177**	**25.5**	**2.59**
	General Plant								
390	Structures and Improvements								
	Major Structures	55-R1.5	*	116,604,894.49	26,610,574	89,994,321	3,758,611	23.9	3.22
	Other Small Structures	45-R3		5,457,816.12	674,408	4,783,408	142,147	33.7	2.60
	Total Account 390			122,062,710.61	27,284,982	94,777,729	3,900,758	24.3	3.20
391	Office Furniture and Equipment								
	Office Furniture	20-SQ		2,503,329.59	1,211,016	1,292,314	122,034	10.6	4.87
	EDP Equipment	5-SQ		3,730,113.41	2,224,551	1,505,562	632,048	2.4	16.94
	Total Account 391			6,233,443.00	3,435,567	2,797,876	754,082	3.7	12.10
392	Transportation Equipment			74,928,610.36	42,172,384	32,756,226	**		
393	Stores Equipment	30-SQ		2,383,225.89	1,417,090	966,136	80,928	11.9	3.40
394	Tools, Shop and Garage Equipment	25-SQ		14,755,103.67	5,766,449	8,988,655	582,189	15.4	3.95
395	Laboratory Equipment	20-SQ		3,014,948.41	1,818,111	1,196,837	152,247	7.9	5.05
396	Power Operated Equipment			2,854,326.15	1,213,918	1,640,408	**		
397	Communication Equipment	15-SQ		66,684,144.60	33,835,731	32,848,414	4,182,089	7.9	6.27
398	Miscellaneous Equipment	20-SQ		364,002.62	225,503	138,500	18,738	7.4	5.15
	Total General Plant			**293,280,515.31**	**117,169,735**	**176,110,781**	**9,671,031**	**18.2**	**3.30**
Total Depreciable Plant				**3,407,175,505.30**	**1,112,804,385**	**2,294,371,122**	**90,222,529**		

DUQUESNE LIGHT COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AT APRIL 30, 2015

	Depreciable Group	Survivor Curve	Original Cost at April 30, 2015	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Unrecovered Adjustment for Amortization								
391	Office Furniture and Equipment							
	Office Furniture			256,970		256,970 ***		
	EDP Equipment			461,697		461,697 ***		
	Total Account 391			718,667		718,667		
393	Stores Equipment			35,636		35,636 ***		
394	Tools, Shop and Garage Equipment			206,061		206,061 ***		
395	Laboratory Equipment			134,424		134,424 ***		
397	Communication Equipment			1,061,818		1,061,818 ***		
398	Miscellaneous Equipment			10,521		10,521 ***		
Total Unrecovered Adjustment for Amortization				**2,167,127**		**2,167,127**		
Intangible and Nondepreciable Plant								
301	Organization		100,275.19					
302	Franchises and Consents		6,830.09					
303	Miscellaneous Intangible Plant		116,719,426.02	25,625,391				
350	Land and Land Rights		14,150,790.15					
360	Land and Land Rights		13,038,453.01					
389	Land and Land Rights		5,858,894.23					
390.2	Structures and Improvements - Leaseholds		9,386,432.49	6,589,777				
Total Intangible and Nondepreciable Plant			**159,261,101.18**	**32,215,168**				
Total Utility Plant			**3,566,436,606.48**	**1,142,852,426**		**92,389,656**		

NOTE: Transportation was switched from group to individual with gain loss.
* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.
** Annual Accrual is charged on a vehicle by vehicle basis.
*** 5-year Amortization of Unrecovered Reserve related to Amortization accounting. There are 0.67 years remaining.

DUQUESNE LIGHT COMPANY

TABLE 2. BRINGFORWARD TO APRIL 30, 2015 OF THE BOOK RESERVE AS OF MARCH 31, 2014

	Depreciable Group	Book Reserve as of March 31, 2014		Annual Accruals	+	Amortization of Net Salvage	+	Retirements	-	Gross Salvage	+	Cost of Removal	-	Misc. Debits & Credits	+	Book Reserve at End of Period	=	Book Reserve as a Percent of Original Cost
	(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)
	Transmission Plant																	
352	Structures and Improvements	6,117,356		629,806		7,671		0		0		0				6,754,833		31.72
353	Station Equipment	78,913,659		13,033,673		1,237,320		2,819,705		54,656		315,650				90,103,952		24.55
354	Towers and Fixtures	25,166,756		1,430,609		629,051		901,340		26,972		1,495,566				24,856,482		30.28
355	Poles and Fixtures	6,169,642		969,310		182,662		6,942		268		14,991				7,299,950		19.78
356	Overhead Conductors and Devices	24,464,706		1,755,323		891,458		272,830		173,577		905,166				26,107,069		31.65
357	Underground Conduit	23,344,140		1,355,563		(50,882)		0		0		0				24,648,821		35.26
358	Underground Conductors and Devices	16,366,410		1,952,672		(254,412)		0		0		0				18,064,670		18.84
359	Roads and Trails	174,381		42,375		0		0		0		0				216,756		10.36
	Total Transmission Plant	**180,717,050**		**21,169,331**		**2,642,868**		**4,000,816**		**255,474**		**2,731,373**		**0**		**198,052,533**		
361	Structures and Improvements	31,412,698		1,566,156		134,175		0		0		0				33,113,029		54.06
362	Station Equipment	114,641,617		11,420,877		1,244,669		1,244,774		39,230		329,739				125,771,881		29.65
364.11	Poles, Towers and Fixtures	150,906,646		9,428,255		2,733,266		1,084,918		484,361		3,740,926				158,726,685		38.45
365.01	Overhead Conductors and Devices	122,700,469		11,450,791		201,671		4,101,418		948,538		404,836				130,795,215		31.32
366	Underground Conduit	40,991,882		2,525,148		77,483		663,183		0		434,484				42,496,846		28.48
367	Underground Conductors and Devices	90,862,664		7,542,608		361,397		1,950,323		446,319		406,091				96,856,573		31.73
368	Line Transformers	88,150,494		11,960,132		1,009,956		4,864,804		634,460		1,311,910				95,578,328		26.91
369.2	Services	26,811,610		1,783,290		2,257,088		2,209,853		8,486		4,606,414				24,044,207		26.09
370	Meters	57,381,269		6,854,093		31,982		1,570,743		0		3,845				62,692,757		63.89
370.1	Meters - Communication Equipment	(50,570)		213,082		253		0		0		0				162,765		58.12
373	Street Lighting Equipment	26,333,709		1,039,811		95,360		78,999		0		46,050				27,343,831		68.07
	Total Distribution Plant	**750,142,490**		**65,784,243**		**8,147,300**		**17,769,015**		**2,561,394**		**11,284,295**		**0**		**797,582,117**		
	General Plant																	
390	Structures and Improvements	23,101,675		4,166,886		539,920		520,000		(3,500)		0				27,284,982		22.35
391.1	Office Furniture	1,162,775	*	133,918		0		85,677		0		0				1,211,016		48.38
391.2	E.D.P. Equipment	3,665,838	*	826,550		0		2,267,837		0		0				2,224,551		59.64
392	Transportation Equipment	39,675,960		3,064,162		49,804		554,067		(63,474)		0				42,172,384		56.28
393	Stores Equipment	1,381,061	*	88,523		0		52,495		0		0				1,417,090		59.46
394	Tools, Shop and Garage Equipment	5,317,637	*	653,245		0		204,433		0		0				5,766,449		39.08
395	Laboratory Equipment	2,115,112	*	174,240		0		471,242		0		0				1,818,111		60.30
396	Power Operated Equipment	1,092,888		121,030		0		0		0		0				1,213,918		42.53
397	Communication Equipment	31,008,532	*	4,620,900		7,282		1,801,011		28		0				33,835,731		50.74
398	Miscellaneous Equipment	205,195	*	20,308		0		0		0		0				225,503		61.95
	Total General Plant	**108,726,674**		**13,869,762**		**597,006**		**5,956,761**		**(66,946)**		**0**		**0**		**117,169,735**		
	Unrecovered Adjustment for Amortization																	
391.1	Office Furniture	(674,545)		417,575		0		0		0		0		0		(256,970)		
391.2	E.D.P. Equipment	(1,211,955)		750,258		0		0		0		0		0		(461,697)		
393	Stores Equipment	(93,545)		57,909		0		0		0		0		0		(35,636)		
394	Tools, Shop and Garage Equipment	(540,909)		334,848		0		0		0		0		0		(206,061)		
395	Laboratory Equipment	(352,864)		218,440		0		0		0		0		0		(134,424)		
397	Communication Equipment	(2,787,273)		1,725,455		0		0		0		0		0		(1,061,818)		
398	Miscellaneous Equipment	(27,618)		17,097		0		0		0		0		0		(10,521)		
	Total Unrecovered Adjustment for Amortization	**(5,688,709)**		**3,521,582**		**0**		**0**		**0**		**0**		**0**		**(2,167,127)**		
Total Depreciable Plant		**1,033,897,505**		**104,344,918**		**11,387,173**		**27,726,593**		**2,749,922**		**14,015,668**		**0**		**1,110,637,257**		
Intangible and Nondepreciable Plant																		
303	Misc Intangible Plant	15,491,526		13,611,216		0		3,477,351		0		0		0		25,625,391		
390.2	Structures and Improvements - Leaseholds	6,116,148		473,629		0		0		0		0		0		6,589,777		
Total Intangible and Nondepreciable Plant		**21,607,674**		**14,084,845**		**0**		**3,477,351**		**0**		**0**		**0**		**32,215,168**		
Total Utility Plant		**1,055,505,179**		**118,429,763**		**11,387,173**		**31,203,944**		**2,749,922**		**14,015,668**		**0**		**1,142,852,425**		

* Represents account book reserve that includes unrecovered reserve for amortization adjustment.

DUQUESNE LIGHT COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED APRIL 30, 2015

	Depreciable Group	Original Cost at March 31, 2014	Original Cost at April 30, 2015	Annual Accrual Rate, Percent	Calculated Annual Accrual	General Plant Amortization Accrual	Total Accrual
	(1)	(2)	(3)	(4)	(5)*	(6)***	(7)=(5)+(6)
Depreciable Plant							
	Transmission Plant						
352	Structures and Improvements	21,295,218.06	21,295,218.06	2.73	629,806		629,806
353	Station Equipment	353,186,125.73	367,063,487.63	3.34	13,033,673		13,033,673
354	Towers and Fixtures	78,112,449.84	82,090,145.81	1.65	1,430,609		1,430,609
355	Poles and Fixtures	36,722,645.59	36,912,571.97	2.43	969,310		969,310
356	Overhead Conductors and Devices	78,210,502.85	82,495,522.13	2.02	1,755,323		1,755,323
357	Underground Conduit	69,904,409.74	69,904,409.74	1.79	1,355,563		1,355,563
358	Underground Conductors and Devices	95,875,852.07	95,875,852.07	1.88	1,952,672		1,952,672
359	Roads and Trails	2,091,748.80	2,091,748.80	1.87	42,375		42,375
	Total Transmission Plant	735,398,952.68	757,728,956.21		21,169,332		21,169,332
	Distribution Plant						
361	Structures and Improvements	61,257,736.29	61,257,736.29	2.36	1,566,156		1,566,156
362	Station Equipment	419,771,596.41	424,147,516.30	2.50	11,420,877		11,420,877
364.11	Poles, Towers and Fixtures	393,554,179.35	412,784,503.19	2.16	9,428,255		9,428,255
365.01	Overhead Conductors and Devices	402,168,364.02	417,625,748.60	2.58	11,450,791		11,450,791
366	Underground Conduit	120,073,309.53	149,201,275.68	1.66	2,525,148		2,525,148
367	Underground Conductors and Devices	294,972,781.72	305,261,551.62	2.31	7,542,608		7,542,608
368	Line Transformers	334,546,598.23	355,130,636.13	3.20	11,960,132		11,960,132
369.2	Services	89,715,845.06	92,171,971.30	1.81	1,783,290		1,783,290
370	Meters	97,443,043.99	98,131,977.41	6.47	6,854,093		6,854,093
370.1	Meters - Communication Equipment	280,027.38	280,027.38	70.24	213,082		213,082
373	Street Lighting Equipment	39,897,265.05	40,173,089.88	2.40	1,039,811		1,039,811
	Total Distribution Plant	2,253,680,747.03	2,356,166,033.78		65,784,243		65,784,243
	General Plant						
390	Structures and Improvements	116,101,774.61	122,062,710.61	3.23	4,166,886		4,166,886
391	Office Furniture and Equipment						
	Office Furniture	2,589,006.50	2,503,329.59	4.83	133,918	417,575	551,493
	EDP Equipment	5,710,124.09	3,730,113.41	15.05	826,550	750,258	1,576,808
	Total Account 391	8,299,130.59	6,233,443.00		960,468	1,167,833	2,128,301
392	Transportation Equipment	68,722,051.46	74,928,610.36	**	3,064,162		3,064,162
393	Stores Equipment	2,435,720.40	2,383,225.89	3.38	88,523	57,909	146,431
394	Tools, Shop and Garage Equipment	14,959,536.54	14,755,103.67	4.05	653,245	334,848	988,093
395	Laboratory Equipment	3,486,189.95	3,014,948.41	4.84	174,240	218,440	392,679
396	Power Operated Equipment	2,854,326.15	2,854,326.15	**	121,030		121,030
397	Communication Equipment	62,672,505.88	66,684,144.60	6.59	4,620,900	1,725,455	6,346,355
398	Miscellaneous Equipment	364,002.62	364,002.62	5.15	20,308	17,097	37,405
	Total General Plant	279,895,238.20	293,280,515.31		13,869,762	3,521,582	17,391,344
Total Depreciable Plant		**3,268,974,937.91**	**3,407,175,505.30**		**100,823,336**	**3,521,582**	**104,344,918**

* Represents 13 months of accruals calculated monthly for the period
** Assets depreciated on an individual asset basis
*** Represents 13 months of unrecovered adjustment for amortization accruals

DUQUESNE LIGHT COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2010		2011		2012		2013		2014			
Account	Cost of Removal	Gross Salvage	Cost of Removal	Gross Salvage	Cost of Removal	Gross Salvage	Cost of Removal	Gross Salvage	Cost of Removal	Gross Salvage	Net Salvage	Salvage Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(12)/5
352	56,931.00	25,222.30					3,695.68				(35,404.38)	(7,081)
353	1,129,738.15	172,376.88	2,237,422.63	22,751.14	2,033,425.41	182,157.80	675,837.63	84,366.68	299,783.40	54,308.22	(5,860,246.50)	(1,172,049)
354	706,539.71		521,787.63	47,739.53			1,000,647.00	72,663.30	1,313,112.00	23,988.06	(3,397,695.45)	(679,539)
355	36,605.71		408,423.80	25,006.41			20,918.70	7,983.45	14,532.90	260.04	(447,231.21)	(89,446)
356	89,309.48		3,854,947.96	580,986.19	313,423.49		243,941.47	251,448.30	756,600.60	146,143.17	(4,279,645.34)	(855,929)
357							8,152.24	242,994.34			234,842.10	46,968
358							40,761.20	1,214,971.42			1,174,210.22	234,842
	2,019,124.05	**197,599.18**	**7,022,582.02**	**676,483.27**	**2,346,848.90**	**182,157.80**	**1,993,953.92**	**1,874,427.49**	**2,384,028.90**	**224,699.49**	**(12,611,170.56)**	**(2,522,234.00)**
361	6,839.25	528.43	319,195.49		305,774.11	15,745.89	5,463.41	139.49			(620,858.45)	(124,172)
362	2,551,159.64	186,529.33	1,150,920.11	124,674.79	2,061,554.86	267,557.83	580,926.18	63,887.47	520,980.57	66,713.60	(6,156,178.34)	(1,231,236)
364.11	2,673,850.70	339,768.64	3,436,209.65	748,334.67	2,317,743.98	398,519.18	3,346,191.10	505,722.43	3,528,568.33	499,171.27	(12,811,047.57)	(2,562,210)
365.01	2,185,425.33	2,095,740.89	2,442,794.97	1,082,338.48	916,072.69	1,410,888.97	756,157.58	1,134,000.76	390,996.07	972,350.73	3,873.19	775
366	51,788.46				29,686.32		87,591.53		439,561.58		(608,627.89)	(121,726)
367	1,765,610.28	988,823.29	1,302,737.29	774,784.35	569,591.24	1,215,511.49	396,397.88	418,581.81	415,734.66	483,221.81	(569,148.60)	(113,830)
368	1,754,568.18	356,198.33	1,743,282.24	732,603.29	1,135,425.22	479,453.91	1,565,943.29	802,697.52	1,228,720.04	668,389.81	(4,388,596.11)	(877,719)
369.2	2,011,774.94	522.92	1,312,441.03		947,369.94	298.59	3,243,181.83	33,835.93	4,186,126.37	15,659.18	(11,650,577.49)	(2,330,115)
370	6,934.23		132,098.03				3,082.60		3,551.55		(145,666.41)	(29,133)
370.1	631.88		17.99								(649.87)	(130)
373	83,955.34		168,712.05		105,394.69		13,136.75		46,050.00		(417,248.83)	(83,450)
	13,092,538.23	**3,968,111.83**	**12,008,408.85**	**3,462,735.58**	**8,388,613.05**	**3,787,975.86**	**9,998,072.15**	**2,958,865.41**	**10,760,289.17**	**2,705,506.40**	**(37,364,726.37)**	**(7,472,946)**
390	225,651.84		398,190.54		1,792,147.48	(18,900.00)	20,383.40	(11,770.22)		(2,848.20)	(2,469,891.68)	(493,978)
392		(246,842.15)			(1,873.00)	105,895.00		(74,937.29)		(51,518.91)	(265,530.35)	(53,106)
397	26,615.89	7.71	123.20					218.07		28.28	(26,485.03)	(5,297)
	252,267.73	**(246,834.44)**	**398,313.74**	**0.00**	**1,790,274.48**	**86,995.00**	**20,383.40**	**(86,489.44)**	**0.00**	**(54,338.83)**	**(2,761,907.06)**	**(552,381)**
	15,363,930.01	**3,918,876.57**	**19,429,304.61**	**4,139,218.85**	**12,525,736.43**	**4,057,128.66**	**12,012,409.47**	**4,746,803.46**	**13,144,318.07**	**2,875,867.06**	**(52,737,803.99)**	**(10,547,561)**

DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1891	782	782			0.0
1896	21,608	21,608			0.0
1897	11,998	11,998			0.0
1898	1,525	1,525			0.0
1899	61,958	61,957	1	1	0.0
1900	14,980	14,979	1	2	0.0
1901	71,997	71,997		2	0.0
1902	180,903	180,903		2	0.0
1903	105,012	105,012		2	0.0
1904	36,985	36,985		2	0.0
1905	39,226	39,226		2	0.0
1906	7,473	7,474	1-	1	0.0
1907	43,630	43,630		1	0.0
1908	7,134	6,586	548	549	0.0
1909	1,065	1,036	29	578	0.0
1910	20,176	18,891	1,285	1,863	0.0
1911	16,187	15,009	1,178	3,041	0.0
1912	12,919	11,927	992	4,033	0.0
1913	266,950	244,922	22,028	26,061	0.0
1914	86,243	81,158	5,085	31,146	0.0
1915	48,770	44,248	4,522	35,668	0.0
1916	63,746	58,249	5,497	41,165	0.0
1917	106,814	99,304	7,510	48,675	0.0
1918	94,942	90,447	4,495	53,170	0.0
1919	123,677	118,959	4,718	57,888	0.0
1920	322,918	298,381	24,537	82,425	0.0
1921	174,611	162,361	12,250	94,675	0.0
1922	771,223	708,738	62,485	157,160	0.0
1923	781,278	706,701	74,577	231,737	0.0
1924	2,241,222	2,039,008	202,214	433,951	0.0
1925	1,530,932	1,395,170	135,762	569,713	0.0
1926	1,256,663	1,121,904	134,759	704,472	0.0
1927	1,940,378	1,727,225	213,153	917,625	0.0
1928	1,277,932	1,170,147	107,785	1,025,410	0.0
1929	979,806	870,007	109,799	1,135,209	0.1
1930	1,000,010	883,352	116,658	1,251,867	0.1
1931	703,542	637,694	65,848	1,317,715	0.1
1932	237,499	214,043	23,456	1,341,171	0.1
1933	206,606	187,596	19,010	1,360,181	0.1
1934	203,836	190,013	13,823	1,374,004	0.1
1935	192,379	168,953	23,426	1,397,430	0.1
1936	180,087	162,768	17,319	1,414,749	0.1
1937	339,362	306,689	32,673	1,447,422	0.1
1938	228,690	199,495	29,195	1,476,617	0.1
1939	230,579	203,436	27,143	1,503,760	0.1
1940	136,895	118,499	18,396	1,522,156	0.1

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1941	892,373	747,349	145,024	1,667,180	0.1
1942	733,298	588,648	144,650	1,811,830	0.1
1943	311,103	252,758	58,345	1,870,175	0.1
1944	154,849	121,429	33,420	1,903,595	0.1
1945	566,552	451,834	114,718	2,018,313	0.1
1946	114,606	91,109	23,497	2,041,810	0.1
1947	225,576	178,305	47,271	2,089,081	0.1
1948	1,204,457	963,293	241,164	2,330,245	0.1
1949	1,631,131	1,286,675	344,456	2,674,701	0.1
1950	2,483,924	1,917,499	566,425	3,241,126	0.1
1951	2,082,354	1,618,470	463,884	3,705,010	0.2
1952	2,652,321	2,032,405	619,916	4,324,926	0.2
1953	4,198,664	3,187,149	1,011,515	5,336,441	0.2
1954	5,806,500	4,278,953	1,527,547	6,863,988	0.3
1955	5,377,143	3,965,242	1,411,901	8,275,889	0.4
1956	9,228,261	6,418,114	2,810,147	11,086,036	0.5
1957	6,457,112	4,581,409	1,875,703	12,961,739	0.6
1958	9,638,899	7,317,652	2,321,247	15,282,986	0.7
1959	7,965,028	5,718,559	2,246,469	17,529,455	0.8
1960	6,814,245	4,828,830	1,985,415	19,514,870	0.9
1961	5,720,737	3,900,854	1,819,883	21,334,753	0.9
1962	5,425,836	3,720,352	1,705,484	23,040,237	1.0
1963	5,594,929	3,692,966	1,901,963	24,942,200	1.1
1964	6,131,733	3,942,918	2,188,815	27,131,015	1.2
1965	9,382,229	6,146,743	3,235,486	30,366,501	1.3
1966	7,703,676	4,952,566	2,751,110	33,117,611	1.5
1967	12,743,595	8,188,186	4,555,409	37,673,020	1.7
1968	9,898,100	6,424,766	3,473,334	41,146,354	1.8
1969	15,061,229	9,248,857	5,812,372	46,958,726	2.1
1970	32,607,455	19,944,572	12,662,883	59,621,609	2.6
1971	14,085,752	8,542,709	5,543,043	65,164,652	2.9
1972	43,767,725	25,103,645	18,664,080	83,828,732	3.7
1973	23,731,072	13,868,405	9,862,667	93,691,399	4.1
1974	30,208,662	17,268,872	12,939,790	106,631,189	4.7
1975	34,501,045	19,654,659	14,846,386	121,477,575	5.4
1976	30,978,525	17,547,817	13,430,708	134,908,283	6.0
1977	23,324,135	12,895,660	10,428,475	145,336,758	6.4
1978	27,946,268	14,890,043	13,056,225	158,392,983	7.0
1979	100,667,416	55,161,845	45,505,571	203,898,554	9.0
1980	37,255,982	19,433,250	17,822,732	221,721,286	9.8
1981	31,612,808	16,080,345	15,532,463	237,253,749	10.5
1982	66,368,076	32,610,885	33,757,191	271,010,940	12.0
1983	29,284,544	17,896,780	11,387,764	282,398,704	12.5
1984	35,994,791	21,348,434	14,646,357	297,045,061	13.1
1985	36,304,055	21,133,821	15,170,234	312,215,295	13.8
1986	46,660,648	25,513,279	21,147,369	333,362,664	14.8

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1987	32,821,255	18,098,959	14,722,296	348,084,960	15.4
1988	36,185,792	19,564,468	16,621,324	364,706,284	16.1
1989	39,070,276	20,427,913	18,642,363	383,348,647	17.0
1990	44,810,149	22,964,968	21,845,181	405,193,828	17.9
1991	44,077,484	22,146,755	21,930,729	427,124,557	18.9
1992	52,912,146	25,458,806	27,453,340	454,577,897	20.1
1993	40,854,601	19,217,875	21,636,726	476,214,623	21.1
1994	33,373,615	16,009,032	17,364,583	493,579,206	21.8
1995	42,233,939	18,241,560	23,992,379	517,571,585	22.9
1996	53,470,167	22,278,497	31,191,670	548,763,255	24.3
1997	50,361,448	19,809,491	30,551,957	579,315,212	25.6
1998	13,754,211	5,061,018	8,693,193	588,008,405	26.0
1999	38,822,892	14,705,492	24,117,400	612,125,805	27.1
2000	48,316,793	20,930,285	27,386,508	639,512,313	28.3
2001	53,403,252	17,884,176	35,519,076	675,031,389	29.9
2002	51,398,238	17,495,972	33,902,266	708,933,655	31.4
2003	56,895,260	19,222,824	37,672,436	746,606,091	33.0
2004	66,614,742	20,029,192	46,585,550	793,191,641	35.1
2005	155,705,119	55,347,297	100,357,822	893,549,463	39.5
2006	175,298,559	41,346,338	133,952,221	1,027,501,684	45.5
2007	118,052,633	23,098,311	94,954,322	1,122,456,006	49.7
2008	99,087,509	20,420,013	78,667,496	1,201,123,502	53.1
2009	167,359,504	28,239,660	139,119,844	1,340,243,346	59.3
2010	223,955,105	33,110,350	190,844,755	1,531,088,101	67.7
2011	167,504,869	18,182,375	149,322,494	1,680,410,595	74.4
2012	214,788,659	19,638,704	195,149,955	1,875,560,550	83.0
2013	203,145,684	11,380,502	191,765,182	2,067,325,732	91.5
2014	159,524,881	4,346,450	155,178,431	2,222,504,163	98.3
2015	37,711,221	240,891	37,470,330	2,259,974,493	100.0
TOTAL	3,329,392,570	1,069,418,077	2,259,974,493		
TRANSPORTATION EQUIPMENT	74,928,610	42,172,384	32,756,226		
POWER OPERATED EQUIPMENT	2,854,326	1,213,918	1,640,408		
RESERVE AMORTIZATION		-2,167,127			
NONDEPRECIABLE PLANT	159,261,101	32,215,168	127,045,933		
TOTAL	3,566,436,606	1,142,852,426	2,421,417,060		

UTILITY PLANT IN SERVICE

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
1958	8,664.84	7,822	7,718	947	5.10	186
1976	618,449.23	532,608	525,502	92,947	5.87	15,834
1977	3,391.44	2,910	2,871	520	5.89	88
1980	846,268.52	717,517	707,944	138,324	5.95	23,248
1981	23,966.12	20,235	19,965	4,001	5.96	671
1984	919.13	771	761	158	5.93	27
1992	183,176.20	144,709	142,778	40,398	6.07	6,655
1993	18,245.19	14,260	14,070	4,175	6.10	684
1994	53,193.66	41,225	40,675	12,519	6.05	2,069
1997	2,962.57	2,208	2,179	784	6.09	129
1999	126,209.56	91,123	89,907	36,302	6.10	5,951
2007	61,363.76	34,419	33,960	27,404	6.13	4,470
2009	25,475.49	12,409	12,243	13,232	6.14	2,155
2011	81,766.96	31,407	30,988	50,779	6.15	8,257
2012	37,228.87	11,749	11,592	25,637	6.14	4,175
	2,091,281.54	1,665,372	1,643,153	448,129		74,599
COLLIER SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
1970	648,185.34	531,343	524,254	123,931	8.82	14,051
1975	13,393.38	10,699	10,556	2,837	9.23	307
1981	136,277.62	104,900	103,500	32,777	9.56	3,429
1987	9,782.46	7,243	7,146	2,636	9.76	270
1994	70,918.91	48,168	47,525	23,394	9.84	2,377
1996	13,664.54	8,956	8,837	4,828	9.90	488
2005	152,200.48	75,278	74,274	77,927	10.05	7,754
2009	95,333.01	34,920	34,454	60,879	10.09	6,034
2011	16,151.99	4,445	4,386	11,766	10.09	1,166
2012	16,183.14	3,549	3,502	12,681	10.09	1,257
	1,172,090.87	829,501	818,434	353,657		37,133

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRESCENT SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2030						
1975	741,117.08	546,337	539,048	202,069	12.86	15,713
1979	15,951.88	11,356	11,204	4,747	13.41	354
1981	73,835.77	51,554	50,866	22,970	13.64	1,684
1986	32,983.89	22,254	21,957	11,027	13.90	793
1991	20,828.44	13,055	12,881	7,948	14.19	560
1994	64,957.66	38,435	37,922	27,035	14.38	1,880
1998	124,838.24	66,826	65,934	58,904	14.61	4,032
2000	19,852.32	9,982	9,849	10,003	14.67	682
2006	10,833.62	4,039	3,985	6,849	14.86	461
2009	160,842.96	45,229	44,626	116,217	14.91	7,795
2011	77,708.40	15,876	15,664	62,044	14.93	4,156
	1,343,750.26	824,943	813,937	529,813		38,110
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2049						
1979	723,018.03	429,350	423,622	299,396	21.97	13,627
1996	81,414.46	32,810	32,372	49,042	27.90	1,758
2009	1,062,512.36	167,983	165,742	896,771	31.07	28,863
2010	3,142,248.84	420,747	415,134	2,727,115	31.27	87,212
2011	1,487,059.08	161,941	159,780	1,327,279	31.38	42,297
	6,496,252.77	1,212,831	1,196,650	5,299,603		173,757
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1927	2,240.19	2,240	2,240			
1930	6,436.70	6,437	6,437			
1942	1,468.63	1,444	1,425	44	0.77	44
1950	5,615.08	5,272	5,201	414	2.75	151
1953	8,212.61	7,570	7,469	744	3.52	211
1955	22,885.50	20,831	20,552	2,333	4.04	577
1957	255.22	229	226	29	4.56	6
1967	7,205.83	5,952	5,872	1,334	7.83	170
1968	4,920.31	4,018	3,964	956	8.25	116
1969	190,256.04	153,516	151,460	38,796	8.69	4,464

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1970	320,332.42	255,126	251,709	68,623	9.16	7,492
1972	27,318.37	21,156	20,873	6,446	10.15	635
1973	16,639.27	12,694	12,524	4,115	10.67	386
1975	40,204.26	29,671	29,274	10,931	11.79	927
1976	88,115.52	63,893	63,037	25,078	12.37	2,027
1979	121,303.58	82,890	81,780	39,524	14.25	2,774
1980	89,558.20	59,885	59,083	30,475	14.91	2,044
1981	49,289.52	32,225	31,793	17,496	15.58	1,123
1983	1,036.35	699	690	347	15.33	23
1984	92,693.96	61,159	60,340	32,354	15.90	2,035
1985	682.98	438	432	251	16.68	15
1986	8,965.88	5,610	5,535	3,431	17.25	199
1987	1,502.11	916	904	598	17.83	34
1989	3,778.93	2,167	2,138	1,641	19.21	85
1990	32,331.68	17,986	17,745	14,587	19.81	736
1991	31,077.56	16,664	16,441	14,637	20.61	710
1992	549,405.49	284,757	280,944	268,462	21.22	12,651
1993	5,367.29	2,672	2,636	2,731	22.03	124
1995	78,005.23	35,742	35,263	42,742	23.45	1,823
1996	32,372.43	14,205	14,015	18,358	24.09	762
1997	92,841.41	38,743	38,224	54,617	24.90	2,193
1998	20,969.12	8,295	8,184	12,785	25.72	497
2001	19,846.86	6,589	6,501	13,346	27.83	480
2002	11,682.97	3,614	3,566	8,117	28.66	283
2003	104,666.27	29,976	29,575	75,092	29.49	2,546
2005	95,617.56	23,034	22,726	72,892	30.98	2,353
2006	93,022.16	20,214	19,943	73,079	31.82	2,297
2009	2,014,948.13	293,779	289,845	1,725,103	34.17	50,486
2010	4,908,168.56	595,361	587,388	4,320,780	35.01	123,416
2011	721,996.62	70,034	69,096	652,900	35.69	18,294
2012	128,464.14	9,249	9,125	119,339	36.54	3,266
2013	140,141.68	6,573	6,485	133,657	37.23	3,590
	10,191,842.62	2,313,525	2,282,659	7,909,184		252,045
	21,295,218.06	6,846,172	6,754,833	14,540,386		575,644

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.3 2.70

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1935	981.53	962	871	111	0.80	111
1936	47.73	46	42	6	1.16	5
1938	134,634.82	128,396	116,195	18,440	1.90	9,705
1939	1,810.26	1,710	1,548	262	2.27	115
1941	1,391.50	1,289	1,167	224	3.01	74
1942	7,202.88	6,607	5,979	1,224	3.39	361
1943	15,816.28	14,366	13,001	2,815	3.76	749
1944	8,795.68	7,907	7,156	1,640	4.14	396
1945	1,385.97	1,233	1,116	270	4.52	60
1946	443.86	391	354	90	4.90	18
1947	401.77	350	317	85	5.28	16
1948	35,258.09	30,382	27,495	7,763	5.67	1,369
1949	7,075.62	6,032	5,459	1,617	6.05	267
1950	64,801.10	54,623	49,433	15,368	6.44	2,386
1951	3,650.52	3,042	2,753	898	6.83	131
1952	1,964.82	1,619	1,465	500	7.22	69
1953	313,530.19	255,336	231,073	82,457	7.61	10,835
1954	15,295.70	12,311	11,141	4,155	8.00	519
1955	515,321.39	409,742	370,807	144,514	8.40	17,204
1956	114,918.92	90,254	81,678	33,241	8.80	3,777
1957	290,401.31	225,238	203,835	86,566	9.20	9,409
1958	38,386.08	29,398	26,605	11,781	9.60	1,227
1959	79,779.60	60,321	54,589	25,191	10.00	2,519
1960	300,539.67	224,233	202,926	97,614	10.41	9,377
1961	93,030.30	68,480	61,973	31,057	10.82	2,870
1962	24,834.55	18,032	16,319	8,516	11.23	758
1963	66,141.25	47,364	42,863	23,278	11.64	2,000
1964	15,375.42	10,853	9,822	5,553	12.06	460
1965	22,161.99	15,416	13,951	8,211	12.48	658
1966	270,635.03	185,485	167,860	102,775	12.90	7,967
1967	2,672,407.88	1,804,196	1,632,756	1,039,652	13.32	78,052
1968	93,153.75	61,913	56,030	37,124	13.75	2,700
1969	1,867,808.21	1,221,827	1,105,726	762,082	14.18	53,743
1970	7,982,361.61	5,137,927	4,649,707	3,332,655	14.61	228,108
1971	92,507.10	58,551	52,987	39,520	15.05	2,626
1972	5,061,843.23	3,149,479	2,850,207	2,211,636	15.49	142,778
1973	1,135,048.57	694,037	628,088	506,961	15.93	31,824
1974	1,309,714.50	786,470	711,737	597,978	16.38	36,507
1975	5,407,654.39	3,187,866	2,884,946	2,522,708	16.83	149,894
1976	6,035,590.33	3,491,830	3,160,026	2,875,564	17.28	166,410
1977	1,150,924.07	652,942	590,898	560,026	17.74	31,569
1978	876,532.11	487,440	441,122	435,410	18.20	23,924

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
1979	6,898,687.19	3,758,957	3,401,770	3,496,917	18.66	187,402
1980	2,895,411.71	1,544,442	1,397,685	1,497,727	19.13	78,292
1981	2,736,924.09	1,427,881	1,292,200	1,444,724	19.61	73,673
1982	4,697,698.91	2,395,826	2,168,168	2,529,531	20.09	125,910
1983	1,429,409.28	923,684	835,913	593,496	17.43	34,050
1984	4,106,121.66	2,608,208	2,360,369	1,745,753	17.71	98,574
1985	1,789,583.11	1,110,436	1,004,919	784,664	18.25	42,995
1986	2,471,147.20	1,503,446	1,360,584	1,110,563	18.56	59,836
1987	3,190,192.71	1,909,011	1,727,611	1,462,582	18.68	78,297
1988	946,470.02	553,685	501,072	445,398	19.04	23,393
1989	3,465,387.08	1,978,389	1,790,397	1,674,990	19.42	86,251
1990	991,271.11	553,922	501,287	489,984	19.61	24,986
1991	1,393,145.50	757,035	685,099	708,046	20.03	35,349
1992	7,088,485.77	3,754,771	3,397,982	3,690,504	20.27	182,067
1993	2,391,856.37	1,232,524	1,115,406	1,276,450	20.54	62,145
1994	910,995.62	455,498	412,215	498,781	20.83	23,945
1995	645,497.20	312,356	282,675	362,822	21.15	17,155
1996	6,482,484.78	3,027,969	2,740,243	3,742,242	21.49	174,139
1997	7,706,099.99	3,463,121	3,134,045	4,572,055	21.85	209,247
1998	641,459.98	277,496	251,128	390,332	22.08	17,678
1999	2,231,007.43	925,422	837,486	1,393,521	22.34	62,378
2000	1,516,818.06	600,660	543,584	973,234	22.62	43,025
2001	1,041,641.34	391,970	354,724	686,917	22.93	29,957
2002	1,867,922.94	666,475	603,145	1,264,778	23.14	54,658
2003	1,640,632.12	551,416	499,019	1,141,613	23.38	48,829
2004	1,165,550.78	366,216	331,417	834,134	23.65	35,270
2005	6,078,729.57	1,774,989	1,606,325	4,472,405	23.84	187,601
2006	27,788,306.22	7,461,160	6,752,179	21,036,127	24.06	874,319
2007	22,464,196.09	5,472,278	4,952,287	17,511,909	24.32	720,062
2008	3,382,174.47	737,314	667,252	2,714,922	24.51	110,768
2009	27,973,653.36	5,337,373	4,830,201	23,143,452	24.75	935,089
2010	58,346,810.86	9,504,695	8,601,532	49,745,279	24.84	2,002,628
2011	19,022,238.57	2,529,958	2,289,554	16,732,685	24.99	669,575
2012	46,535,329.42	4,718,682	4,270,299	42,265,030	25.10	1,683,866
2013	26,383,151.69	1,794,054	1,623,578	24,759,574	25.12	985,652
2014	15,687,839.85	505,148	457,147	15,230,693	25.01	608,984
2015	4,927,596.00	32,522	29,432	4,898,164	24.96	196,241
	367,063,487.63	99,564,885	90,103,952	276,959,536		11,917,833

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2 3.25

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1924	4,166.01	3,758	3,212	954	6.86	139
1925	793.64	713	609	185	7.13	26
1926	34,514.80	30,866	26,382	8,133	7.40	1,099
1927	34,445.39	30,666	26,211	8,234	7.68	1,072
1930	41,827.82	36,725	31,389	10,439	8.54	1,222
1931	1,397.24	1,221	1,044	353	8.84	40
1933	994.73	860	735	260	9.47	27
1934	1,167.70	1,004	858	310	9.80	32
1936	14,814.56	12,594	10,764	4,051	10.49	386
1941	7,752.52	6,377	5,451	2,302	12.42	185
1942	136,498.79	111,442	95,251	41,248	12.85	3,210
1943	152.24	123	105	47	13.28	4
1944	7,813.85	6,280	5,368	2,446	13.74	178
1945	5,990.37	4,775	4,081	1,909	14.20	134
1948	2,710.55	2,103	1,797	914	15.68	58
1949	15,774.98	12,124	10,363	5,412	16.20	334
1950	47,882.61	36,439	31,145	16,738	16.73	1,000
1951	216,650.98	163,169	139,463	77,188	17.28	4,467
1952	48,676.16	36,271	31,001	17,675	17.84	991
1953	211,605.24	155,953	133,296	78,309	18.41	4,254
1954	1,373,103.71	1,000,594	855,224	517,880	18.99	27,271
1956	3,042,630.18	2,164,618	1,850,135	1,192,495	20.20	59,034
1957	607,576.98	426,865	364,849	242,728	20.82	11,658
1959	313,716.11	214,673	183,485	130,231	22.10	5,893
1960	102,738.13	69,334	59,261	43,477	22.76	1,910
1961	39,361.83	26,193	22,388	16,974	23.42	725
1962	120,844.95	79,239	67,727	53,118	24.10	2,204
1963	126,488.02	81,711	69,840	56,648	24.78	2,286
1964	644,507.61	409,907	350,354	294,154	25.48	11,545
1965	2,025,028.07	1,267,384	1,083,254	941,774	26.19	35,959
1966	828,924.09	510,377	436,228	392,696	26.90	14,598
1967	368,445.47	223,016	190,615	177,830	27.63	6,436
1968	299,375.57	178,087	152,214	147,162	28.36	5,189
1969	2,288,719.68	1,337,276	1,142,992	1,145,728	29.10	39,372
1970	1,546,894.74	887,252	758,349	788,546	29.85	26,417
1971	784,042.69	441,189	377,092	406,951	30.61	13,295
1972	9,055,748.20	4,996,147	4,270,290	4,785,458	31.38	152,500
1973	1,578,215.81	853,357	729,378	848,838	32.15	26,402
1974	3,270,116.80	1,731,298	1,479,769	1,790,348	32.94	54,352
1975	82,620.64	42,809	36,590	46,031	33.73	1,365
1976	10,245.16	5,191	4,437	5,808	34.53	168
1979	11,178,000.02	5,274,451	4,508,160	6,669,840	36.97	180,412

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
1980	2,919,753.99	1,343,496	1,148,308	1,771,446	37.79	46,876
1981	3,691,701.93	1,654,399	1,414,042	2,277,660	38.63	58,961
1984	3,176.88	1,459	1,247	1,930	36.28	53
1986	729,116.91	315,343	269,529	459,588	37.83	12,149
1987	10,033.66	4,189	3,580	6,454	38.83	166
1990	11,848.21	4,473	3,823	8,025	40.95	196
1991	410,537.48	149,682	127,936	282,601	41.53	6,805
1992	884,948.23	309,201	264,279	620,669	42.52	14,597
1994	15,371.10	4,931	4,215	11,156	44.10	253
1995	456,278.52	140,260	119,883	336,396	44.68	7,529
1997	95,235.19	26,494	22,645	72,590	46.27	1,569
1998	325,304.23	85,425	73,014	252,290	47.27	5,337
1999	399,588.00	99,338	84,906	314,682	47.86	6,575
2000	1,064,348.57	249,483	213,237	851,112	48.46	17,563
2002	6,011.18	1,226	1,048	4,963	50.06	99
2003	501,163.77	94,319	80,616	420,548	51.06	8,236
2005	3,558,575.50	559,764	478,440	3,080,136	52.67	58,480
2006	42,817.63	6,089	5,204	37,614	53.28	706
2008	3,412,251.12	377,736	322,857	3,089,394	54.90	56,273
2009	2,117,929.93	200,144	171,067	1,946,863	55.90	34,828
2010	538,016.33	42,396	36,237	501,779	56.52	8,878
2011	216,236.25	13,601	11,625	204,611	57.14	3,581
2012	1,654,529.40	77,432	66,182	1,588,347	57.77	27,494
2013	12,552,723.26	381,603	326,162	12,226,561	58.41	209,323
2014	4,283,493.90	59,969	51,257	4,232,237	58.69	72,112
2015	1,666,180.00	4,665	3,987	1,662,193	58.32	28,501
	82,090,145.81	29,081,548	24,856,482	57,233,664		1,384,989

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.3 1.69

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
1941	636.90	577	549	88	4.74	19
1943	90.63	81	77	14	5.18	3
1945	553.40	491	467	86	5.64	15
1950	42.09	36	34	8	6.85	1
1953	899.55	762	725	175	7.66	23
1954	1,943.40	1,635	1,557	386	7.94	49
1958	3,032.54	2,474	2,355	678	9.21	74
1965	11,538.62	8,765	8,345	3,194	12.02	266
1966	22,661.60	17,001	16,186	6,476	12.49	518
1968	53,778.00	39,269	37,388	16,390	13.49	1,215
1969	198,431.01	142,831	135,988	62,443	14.01	4,457
1970	20,069.56	14,229	13,547	6,523	14.55	448
1972	47,471.02	32,584	31,023	16,448	15.68	1,049
1973	32,370.55	21,844	20,797	11,574	16.26	712
1974	527,683.73	349,749	332,993	194,691	16.86	11,548
1975	24,274.65	15,788	15,032	9,243	17.48	529
1976	11,460.59	7,310	6,960	4,501	18.11	249
1977	13,546.22	8,466	8,060	5,486	18.75	293
1978	4,463.62	2,731	2,600	1,864	19.41	96
1979	969,989.04	580,441	552,632	417,357	20.08	20,785
1980	415,383.78	242,916	231,278	184,106	20.76	8,868
1981	2,094,716.58	1,196,083	1,138,779	955,938	21.45	44,566
1982	10,364.34	5,773	5,496	4,868	22.15	220
1985	1,780.29	1,036	986	794	21.45	37
1986	834,317.57	473,892	451,188	383,130	21.93	17,471
1987	142,879.78	78,741	74,969	67,911	22.67	2,996
1988	1,637.53	879	837	801	23.16	35
1989	15,915.13	8,263	7,867	8,048	23.92	336
1992	1,319,347.56	620,621	590,888	728,460	25.71	28,334
1993	1,280,657.59	578,857	551,124	729,534	26.47	27,561
1995	19,811.25	8,251	7,856	11,955	27.79	430
1996	3,622.76	1,447	1,378	2,245	28.33	79
1997	13,480.97	5,120	4,875	8,606	29.12	296
1999	280,267.80	95,852	91,260	189,008	30.46	6,205
2000	257,671.39	83,331	79,339	178,332	31.04	5,745
2002	218.15	62	59	159	32.42	5
2003	908,632.16	239,788	228,300	680,332	33.01	20,610
2004	166,586.68	40,614	38,668	127,919	33.61	3,806
2005	1,625,028.82	362,706	345,329	1,279,700	34.22	37,396
2006	1,145,857.76	231,807	220,701	925,157	34.83	26,562
2007	279.93	51	49	231	35.45	7
2008	759,268.02	120,875	115,084	644,184	36.09	17,849

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
2009	2,822,138.04	388,608	369,990	2,452,148	36.54	67,109
2010	319,402.88	36,731	34,971	284,432	37.18	7,650
2011	13,797,940.38	1,280,449	1,219,103	12,578,837	37.49	335,525
2012	620,841.41	43,273	41,200	579,641	37.82	15,326
2013	5,865,015.25	269,791	256,865	5,608,150	38.01	147,544
2014	190,839.45	4,160	3,961	186,878	37.48	4,986
2015	53,732.00	247	235	53,497	36.46	1,467
	36,912,571.97	7,667,288	7,299,950	29,612,622		871,370
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.0	2.36

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1920	6,541.89	6,542	6,542			
1922	464.81	464	457	8	0.06	8
1924	4,534.62	4,489	4,424	111	0.55	111
1927	7.62	7	7	1	1.21	1
1929	55.00	53	52	3	1.70	2
1931	4,486.25	4,308	4,245	241	2.18	111
1941	6,967.29	6,366	6,273	694	4.75	146
1942	2,876.43	2,614	2,576	300	5.01	60
1943	1,904.06	1,722	1,697	207	5.27	39
1945	10,779.69	9,641	9,501	1,279	5.81	220
1948	6,492.99	5,708	5,625	868	6.65	131
1950	39,510.04	34,288	33,789	5,721	7.27	787
1951	34,720.59	29,929	29,493	5,228	7.59	689
1952	22,444.12	19,208	18,928	3,516	7.93	443
1953	170,684.92	144,988	142,878	27,807	8.28	3,358
1954	730,902.51	616,085	607,117	123,786	8.64	14,327
1956	1,032,447.98	855,621	843,167	189,281	9.42	20,094
1957	253,709.42	208,364	205,331	48,378	9.83	4,921
1958	5,962.96	4,851	4,780	1,183	10.26	115
1959	176,790.37	142,364	140,292	36,498	10.71	3,408
1960	321,518.47	256,163	252,434	69,084	11.18	6,179
1961	13,379.26	10,543	10,390	2,989	11.66	256
1962	155,270.60	120,970	119,209	36,062	12.15	2,968
1963	47,988.35	36,934	36,396	11,592	12.67	915
1964	172,608.15	131,182	129,273	43,335	13.20	3,283
1965	1,817,000.20	1,362,750	1,342,914	474,086	13.75	34,479
1966	474,835.66	351,207	346,095	128,741	14.32	8,990
1967	266,453.13	194,268	191,440	75,013	14.90	5,034
1968	824,956.15	592,467	583,843	241,113	15.50	15,556
1969	2,158,551.36	1,525,902	1,503,691	654,860	16.12	40,624
1970	1,138,676.28	792,109	780,579	358,097	16.74	21,392
1971	137,208.59	93,826	92,460	44,749	17.39	2,573
1972	4,179,627.30	2,807,957	2,767,085	1,412,542	18.05	78,257
1973	1,201,978.81	792,873	781,332	420,647	18.72	22,470
1974	2,414,200.13	1,562,639	1,539,893	874,307	19.40	45,067
1975	33,906.70	21,515	21,202	12,705	20.10	632
1976	1,279,717.08	795,523	783,943	495,774	20.81	23,824
1977	80,504.77	48,991	48,278	32,227	21.53	1,497
1978	933.71	556	548	386	22.26	17
1979	2,671,023.34	1,554,055	1,531,434	1,139,589	23.00	49,547
1980	1,882,879.13	1,069,814	1,054,242	828,637	23.75	34,890
1981	3,155,920.06	1,748,948	1,723,490	1,432,430	24.52	58,419

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
1982	55,202.46	29,819	29,385	25,817	25.29	1,021
1983	24,454.99	14,091	13,886	10,569	23.41	451
1984	15,530.90	8,716	8,589	6,942	24.11	288
1985	2,589,442.04	1,413,835	1,393,255	1,196,187	24.81	48,214
1986	985,251.55	525,533	517,883	467,369	25.22	18,532
1987	173,940.01	90,049	88,738	85,202	25.93	3,286
1988	22,342.49	11,211	11,048	11,294	26.64	424
1989	3,298.93	1,602	1,579	1,720	27.36	63
1990	88,054.68	41,333	40,731	47,324	28.07	1,686
1991	3,522.28	1,595	1,572	1,950	28.80	68
1992	2,774,546.78	1,209,980	1,192,368	1,582,179	29.52	53,597
1993	1,167,085.75	486,675	479,591	687,495	30.52	22,526
1994	2,482.36	993	979	1,503	31.25	48
1995	17,379.08	6,653	6,556	10,823	31.98	338
1996	7,620.26	2,784	2,743	4,877	32.71	149
1997	19,496.96	6,781	6,682	12,815	33.45	383
1999	6,051.17	1,887	1,860	4,191	34.93	120
2000	4,826.02	1,417	1,396	3,430	35.67	96
2002	10,166.78	2,597	2,559	7,608	37.42	203
2003	814,675.37	192,834	190,027	624,648	38.16	16,369
2004	933,426.21	203,300	200,341	733,085	38.92	18,836
2005	2,959,103.29	587,678	579,124	2,379,979	39.67	59,994
2006	1,505,584.34	269,951	266,022	1,239,562	40.43	30,659
2007	2,313,943.93	369,768	364,386	1,949,558	41.19	47,331
2009	15,512,912.42	1,864,652	1,837,511	13,675,401	42.71	320,192
2010	2,821,439.60	281,015	276,925	2,544,515	43.71	58,214
2011	3,466,689.42	276,295	272,273	3,194,416	44.25	72,190
2012	4,570,755.75	270,589	266,650	4,304,106	45.01	95,626
2013	7,174,872.61	276,233	272,212	6,902,661	45.79	150,746
2014	3,809,302.91	67,806	66,819	3,742,484	46.11	81,164
2015	1,700,700.00	6,123	6,034	1,694,666	46.13	36,737
	82,495,522.13	26,492,599	26,107,069	56,388,453		1,645,391
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.3	1.99

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1956	91,709.41	77,433	74,158	17,551	9.34	1,879
1958	3,605,378.72	2,981,035	2,854,969	750,410	10.39	72,224
1960	263,024.66	212,392	203,410	59,615	11.55	5,161
1961	10,434.81	8,320	7,968	2,467	12.16	203
1967	391,921.15	286,169	274,067	117,854	16.19	7,279
1972	165,588.11	110,724	106,042	59,546	19.88	2,995
1974	5,897.53	3,790	3,630	2,268	21.44	106
1975	4,528.32	2,850	2,729	1,799	22.24	81
1979	28,640,461.01	16,439,625	15,744,403	12,896,058	25.56	504,541
1980	659,680.65	369,203	353,590	306,091	26.42	11,586
1983	33,272.53	18,114	17,348	15,925	26.64	598
1985	432,054.70	221,687	212,312	219,743	28.31	7,762
1986	640,900.19	317,822	304,382	336,518	29.31	11,481
1990	1,493,297.60	645,254	617,967	875,331	32.64	26,818
1996	13,656.62	4,501	4,311	9,346	38.31	244
2003	528,003.76	109,983	105,332	422,672	44.98	9,397
2005	663,726.32	115,488	110,604	553,122	46.67	11,852
2006	258,941.50	40,498	38,785	220,156	47.66	4,619
2007	24,887,378.90	3,449,391	3,303,518	21,583,861	48.67	443,474
2009	151.78	16	15	137	50.67	3
2010	47,597.76	4,074	3,902	43,696	51.66	846
2011	1,403,553.84	95,161	91,137	1,312,417	52.67	24,918
2012	2,259,231.88	113,413	108,616	2,150,616	53.66	40,079
2013	3,404,017.99	110,290	105,626	3,298,392	54.67	60,333
	69,904,409.74	25,737,233	24,648,821	45,255,589		1,248,479

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.2 1.79

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
1951	1,472.20	1,343	1,384	88	4.83	18
1958	705,920.83	612,993	631,773	74,148	7.24	10,241
1959	1,790.10	1,540	1,587	203	7.67	26
1967	238,697.15	186,098	191,799	46,898	12.12	3,869
1968	16,696.81	12,817	13,210	3,487	12.78	273
1972	168,645.39	120,934	124,639	44,006	15.56	2,828
1975	135,372.41	91,611	94,418	40,954	17.78	2,303
1979	15,416,221.69	9,546,804	9,839,283	5,576,939	20.94	266,329
1980	16,920.12	10,226	10,539	6,381	21.76	293
1982	59,636.07	34,210	35,258	24,378	23.45	1,040
1983	536,823.71	314,418	324,051	212,773	22.52	9,448
1986	153,523.31	82,335	84,857	68,666	24.93	2,754
1992	249,244.22	107,574	110,870	138,374	30.07	4,602
1996	3,769.61	1,356	1,398	2,372	33.52	71
2000	167.63	48	49	119	37.25	3
2005	168,221.02	31,928	32,906	135,315	41.98	3,223
2006	200,476.26	34,181	35,228	165,248	42.98	3,845
2007	15,126,165.54	2,287,076	2,357,144	12,769,022	43.98	290,337
2008	6,759,504.11	891,579	918,894	5,840,610	44.98	129,849
2009	59,830.99	6,737	6,943	52,888	45.98	1,150
2010	1,117,264.37	104,241	107,435	1,009,829	46.98	21,495
2011	19,817,161.73	1,466,470	1,511,397	18,305,765	47.98	381,529
2012	17,871,353.55	977,563	1,007,512	16,863,842	48.98	344,301
2013	17,050,973.25	603,604	622,096	16,428,877	49.98	328,709
	95,875,852.07	17,527,686	18,064,670	77,811,182		1,808,536

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.0 1.89

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
2011	2,091,746.25	154,789	216,756	1,874,990	47.98	39,079
2012	2.55			3	48.98	
	2,091,748.80	154,789	216,756	1,874,993		39,079
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.0	1.87

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBRIDGE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1920	26,663.76	24,921	25,232	1,432	4.24	338
1923	21,616.28	20,148	20,399	1,217	4.40	277
1929	129.13	120	121	8	4.67	2
1930	6,075.82	5,630	5,700	376	4.72	80
1932	871.63	806	816	56	4.80	12
1942	194.40	178	180	14	5.20	3
1945	2,771.48	2,532	2,564	208	5.31	39
1948	2,731.32	2,486	2,517	214	5.42	39
1952	3,176.75	2,876	2,912	265	5.55	48
1956	995.01	895	906	89	5.67	16
1963	6,210.58	5,520	5,589	622	5.82	107
1964	18,033.52	15,994	16,194	1,840	5.84	315
1965	1,120.27	991	1,003	117	5.86	20
1969	7,383.32	6,474	6,555	829	5.92	140
1981	7,729.19	6,509	6,590	1,139	6.04	189
1986	202,623.93	167,671	169,764	32,860	6.01	5,468
1991	339,439.66	270,194	273,567	65,873	6.11	10,781
1995	65,460.86	50,117	50,743	14,718	6.07	2,425
1996	99,918.70	75,459	76,401	23,518	6.10	3,855
1999	6,455.95	4,661	4,719	1,737	6.10	285
2004	21,259.58	13,589	13,759	7,501	6.12	1,226
	840,861.14	677,771	686,231	154,630		25,665
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1922	57,206.67	51,659	52,304	4,903	6.30	778
1927	394.38	352	356	38	7.00	5
1928	33,930.56	30,194	30,571	3,360	7.14	471
1929	3,137.09	2,785	2,820	317	7.27	44
1931	260.46	230	233	28	7.53	4
1941	78.27	67	68	10	8.83	1
1945	1,254.84	1,069	1,082	172	9.37	18
1948	127.30	107	108	19	9.77	2
1949	385.84	324	328	58	9.90	6
1953	853.71	708	717	137	10.41	13
1955	2,123.34	1,748	1,770	354	10.65	33
1956	59,146.45	48,508	49,113	10,033	10.77	932

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DRAVOSBURG SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1957	72,215.05	59,001	59,737	12,478	10.88	1,147
1962	989.74	792	802	188	11.38	17
1964	21,353.04	16,949	17,161	4,192	11.55	363
1966	13,324.36	10,479	10,610	2,715	11.71	232
1967	91,851.33	71,899	72,796	19,055	11.78	1,618
1970	20,297.02	15,649	15,844	4,453	11.98	372
1973	651.38	494	500	151	12.15	12
1974	147.54	111	112	35	12.20	3
1975	3,381.04	2,532	2,564	817	12.25	67
1976	3,414.43	2,540	2,572	843	12.30	69
1977	4,868.30	3,598	3,643	1,225	12.34	99
1978	47,683.89	34,994	35,431	12,253	12.38	990
1979	90,582.00	65,986	66,810	23,772	12.42	1,914
1980	13,828.46	9,995	10,120	3,709	12.46	298
1981	127,041.02	91,101	92,238	34,803	12.49	2,786
1983	258,851.69	186,218	188,542	70,309	12.42	5,661
1988	7,768.16	5,295	5,361	2,407	12.54	192
1996	98,510.88	58,811	59,545	38,966	12.71	3,066
1998	53,947.30	30,696	31,079	22,868	12.75	1,794
1999	99,784.67	55,141	55,829	43,955	12.82	3,429
2004	80,982.49	37,025	37,487	43,495	12.86	3,382
2011	61,132.96	14,012	14,187	46,946	12.89	3,642
	1,331,505.66	911,069	922,441	409,065		33,460
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1918	6,479.65	6,032	6,107	372	4.49	83
1920	1,139.38	1,058	1,071	68	4.63	15
1924	21,829.47	20,178	20,430	1,400	4.90	286
1925	130.20	120	121	9	4.96	2
1926	6,879.41	6,345	6,424	455	5.02	91
1927	7,591.79	6,995	7,082	509	5.08	100
1928	1,550.59	1,427	1,445	106	5.13	21
1929	41.37	38	38	3	5.19	1
1936	124.43	114	115	9	5.56	2
1941	385.02	349	353	32	5.81	6
1945	91.20	82	83	8	6.01	1

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
1947	185.32	167	169	16	6.11	3
1948	3,776.50	3,393	3,435	341	6.16	55
1950	3,345.31	2,996	3,033	312	6.25	50
1951	363.99	325	329	35	6.29	6
1954	239.48	213	216	24	6.41	4
1956	3,964.21	3,514	3,558	406	6.49	63
1958	5,227.70	4,616	4,674	554	6.55	85
1960	1,588.13	1,396	1,413	175	6.62	26
1964	4,364.80	3,804	3,851	513	6.72	76
1965	26,341.57	22,898	23,184	3,158	6.75	468
1969	991.16	852	863	129	6.83	19
1970	26,477.66	22,709	22,992	3,485	6.84	510
1972	649,046.00	553,059	559,962	89,084	6.88	12,948
1975	10,827.98	9,131	9,245	1,583	6.92	229
1978	10,129.72	8,438	8,543	1,586	6.96	228
1982	38,978.80	31,849	32,247	6,732	7.00	962
1987	992.73	793	803	190	7.01	27
1989	8,142.94	6,395	6,475	1,668	7.06	236
1992	11,155.20	8,533	8,640	2,516	7.02	358
1995	1,769.50	1,306	1,322	447	7.05	63
1998	3,928.52	2,764	2,798	1,130	7.09	159
1999	113,103.99	78,076	79,051	34,053	7.10	4,796
2000	2,114.00	1,430	1,448	666	7.10	94
2002	92,388.44	59,517	60,260	32,129	7.09	4,532
2006	48,955.91	27,112	27,450	21,506	7.12	3,021
2007	3,382.83	1,773	1,795	1,588	7.12	223
2009	113,808.87	51,316	51,957	61,852	7.10	8,712
2011	77,140.51	27,030	27,367	49,773	7.11	7,000
	1,308,974.28	978,143	990,352	318,622		45,561
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
1925	5,580.60	5,238	5,303	277	3.97	70
1926	5,585.75	5,240	5,305	280	4.00	70
1927	8,368.56	7,846	7,944	425	4.03	105
1928	194,910.32	182,592	184,871	10,039	4.07	2,467
1939	4,857.87	4,517	4,573	284	4.40	65

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VALLEY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
1941	390.66	363	368	23	4.45	5
1945	7,822.11	7,236	7,326	496	4.57	109
1948	1,280.08	1,181	1,196	84	4.64	18
1951	1,451.21	1,334	1,351	101	4.72	21
1955	13,175.67	12,057	12,207	968	4.80	202
1959	1,046.38	952	964	82	4.87	17
1962	4,795.76	4,345	4,399	397	4.92	81
1964	7,377.68	6,662	6,745	633	4.94	128
1968	2,731.98	2,448	2,479	253	4.99	51
1970	3,738.69	3,337	3,379	360	5.00	72
1973	6,413.14	5,682	5,753	660	5.03	131
1975	847,423.37	746,978	756,301	91,122	5.04	18,080
1976	40,937.27	35,977	36,426	4,511	5.05	893
1977	1,455.67	1,276	1,292	164	5.05	32
1979	11,730.51	10,211	10,338	1,392	5.07	275
1981	2,663.43	2,302	2,331	333	5.08	66
1988	15,907.68	13,361	13,528	2,380	5.12	465
1990	20,549.10	17,043	17,256	3,293	5.11	644
1995	97,828.82	77,803	78,774	19,055	5.10	3,736
1996	75,615.66	59,389	60,130	15,485	5.15	3,007
1999	12,089.25	9,130	9,244	2,845	5.13	555
2000	141,263.00	104,987	106,297	34,966	5.13	6,816
	1,536,990.22	1,329,487	1,346,081	190,909		38,181
WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1920	24,315.05	21,917	22,191	2,125	6.41	332
1924	1,614.45	1,433	1,451	164	7.31	22
1925	1,528.60	1,351	1,368	161	7.54	21
1926	83.36	73	74	9	7.77	1
1927	50.34	44	45	6	8.00	1
1928	548.07	479	485	63	8.23	8
1930	1,912.18	1,657	1,678	234	8.69	27
1933	308.08	264	267	41	9.40	4
1942	539.72	442	448	92	11.74	8
1943	1,567.28	1,276	1,292	275	12.02	23
1951	245.06	190	192	53	14.47	4

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WOODVILLE SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1954	1,188.09	900	911	277	15.44	18
1956	52,571.01	39,227	39,717	12,854	16.08	799
1957	5,882.97	4,355	4,409	1,474	16.40	90
1961	31,163.44	22,325	22,604	8,560	17.65	485
1966	4,238.80	2,905	2,941	1,298	19.08	68
1967	4,490.52	3,049	3,087	1,403	19.35	73
1968	7,240.74	4,871	4,932	2,309	19.60	118
1970	33,996.04	22,426	22,706	11,290	20.09	562
1971	30,306.93	19,792	20,039	10,268	20.32	505
1974	1,800.27	1,139	1,153	647	20.96	31
1978	3,004.77	1,816	1,839	1,166	21.70	54
1982	4,055.37	2,325	2,354	1,701	22.32	76
1983	1,364.18	812	822	542	21.64	25
1987	5,763.19	3,208	3,248	2,515	22.16	113
1988	25,956.73	14,209	14,386	11,570	22.19	521
1991	107,821.95	55,248	55,938	51,884	22.68	2,288
1995	477,943.24	221,813	224,581	253,362	22.90	11,064
1996	191,762.77	86,312	87,389	104,374	23.01	4,536
1999	31,380.47	12,719	12,878	18,503	23.23	797
2003	19,787.14	6,627	6,710	13,077	23.50	556
2005	101,833.56	29,939	30,313	71,521	23.61	3,029
2009	104,155.00	20,539	20,795	83,360	23.75	3,510
2011	79,727.09	11,098	11,237	68,491	23.71	2,889
	1,360,146.46	616,780	624,478	735,668		32,658
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
1959	815,963.20	653,684	661,843	154,120	11.74	13,128
1961	8,602.26	6,830	6,915	1,687	11.97	141
1965	730.45	569	576	154	12.37	12
1971	704.81	532	539	166	12.84	13
1980	8,226.77	5,829	5,902	2,325	13.33	174
1983	12,108.90	8,557	8,664	3,445	13.21	261
1987	125.58	85	86	40	13.49	3
1991	6,804.79	4,331	4,385	2,420	13.62	178
1996	85,821.08	49,785	50,406	35,415	13.63	2,598
2002	14,775.32	7,129	7,218	7,557	13.76	549

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORBES SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
2007	7,305.61	2,638	2,671	4,635	13.86	334
2009	80,399.00	23,822	24,119	56,280	13.85	4,064
2011	303,940.12	65,955	66,778	237,162	13.83	17,148
2012	986,343.55	167,678	169,771	816,573	13.83	59,044
	2,331,851.44	997,424	1,009,874	1,321,977		97,647
RANKIN SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1986	1,408,528.92	787,931	797,765	610,764	22.71	26,894
1989	17,214.00	9,072	9,185	8,029	23.19	346
1991	12,284.82	6,208	6,285	5,999	23.33	257
2007	25,140.89	6,084	6,160	18,981	24.53	774
	1,463,168.63	809,295	819,396	643,773		28,271
BRUNOT ISLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1965	89,653.99	71,884	72,781	16,873	10.87	1,552
1972	790,707.59	613,336	620,991	169,716	11.27	15,059
1978	1,221.01	914	925	296	11.51	26
1981	48,253.57	35,339	35,780	12,473	11.60	1,075
1982	864.40	628	636	229	11.63	20
1985	2,495.52	1,794	1,816	679	11.66	58
2001	87,673.91	47,177	47,766	39,908	11.87	3,362
2002	19,477.95	10,099	10,225	9,253	11.92	776
2011	40,757.40	9,904	10,028	30,730	11.94	2,574
2012	47,323.93	9,077	9,190	38,134	11.94	3,194
	1,128,429.27	800,152	810,139	318,290		27,696

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OAKLAND SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1967	122,589.59	95,961	97,159	25,431	11.78	2,159
1968	1,102,592.83	858,876	869,597	232,996	11.85	19,662
1969	409.51	317	321	89	11.92	7
1972	3,893.50	2,969	3,006	887	12.10	73
1975	26,487.78	19,837	20,085	6,403	12.25	523
1977	3,773.13	2,789	2,824	949	12.34	77
1979	1,852.83	1,350	1,367	486	12.42	39
1980	11,795.74	8,526	8,632	3,163	12.46	254
1990	21,532.25	14,276	14,454	7,078	12.62	561
2005	80,473.80	34,821	35,256	45,218	12.89	3,508
2009	121,348.63	37,800	38,272	83,077	12.89	6,445
2012	354,921.71	63,957	64,755	290,166	12.89	22,511
	1,851,671.30	1,141,479	1,155,727	695,944		55,819
RACCOON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1972	1,016,123.08	788,186	798,024	218,099	11.27	19,352
1977	3,136.98	2,364	2,394	743	11.47	65
1983	23,306.08	17,065	17,278	6,028	11.64	518
1988	54,050.97	37,711	38,182	15,869	11.63	1,364
1995	31,030.02	19,447	19,690	11,340	11.81	960
1999	38,882.18	22,225	22,502	16,380	11.87	1,380
	1,166,529.31	886,998	898,069	268,460		23,639
LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1973	1,071,930.01	812,694	822,837	249,093	12.15	20,501
1975	52,907.59	39,624	40,119	12,789	12.25	1,044
1977	28,334.05	20,941	21,202	7,132	12.34	578
1983	724.81	521	528	197	12.42	16
1985	4,117.06	2,899	2,935	1,182	12.54	94
1994	17,063.20	10,593	10,725	6,338	12.72	498
1996	34,699.66	20,716	20,975	13,725	12.71	1,080

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LOGANS FERRY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1998	44,776.55	25,478	25,796	18,981	12.75	1,489
1999	39,500.85	21,828	22,100	17,400	12.82	1,357
2004	92,299.66	42,199	42,726	49,574	12.86	3,855
2012	46,684.39	8,413	8,518	38,166	12.89	2,961
	1,433,037.83	1,005,906	1,018,461	414,577		33,473
PLUM SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1978	1,145,253.71	767,984	777,570	367,684	16.55	22,217
1986	4,963.21	3,134	3,173	1,790	16.83	106
1989	9,580.86	5,792	5,864	3,717	16.90	220
1994	41,701.84	22,848	23,133	18,569	17.19	1,080
2011	106,685.39	19,139	19,378	87,308	17.53	4,980
2012	93,896.74	13,061	13,224	80,673	17.53	4,602
	1,402,081.75	831,958	842,342	559,740		33,205
ARSENAL SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	7,800,767.76	4,686,077	4,744,567	3,056,201	20.06	152,353
1990	26,182.72	14,435	14,615	11,568	20.21	572
1996	259,315.27	123,564	125,106	134,209	20.69	6,487
1999	102,498.40	44,300	44,853	57,645	20.80	2,771
2007	177,455.17	47,948	48,546	128,909	21.15	6,095
2009	135,846.14	29,397	29,764	106,082	21.12	5,023
2011	58,111.17	8,932	9,043	49,068	21.10	2,325
2012	94,988.51	11,247	11,387	83,601	21.09	3,964
2013	19,117.67	1,535	1,554	17,564	21.00	836
	8,674,282.81	4,967,435	5,029,437	3,644,846		180,426

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARSON SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
1971	99,267.72	69,593	70,462	28,806	16.57	1,738
1979	7,207,105.34	4,706,744	4,765,493	2,441,612	17.43	140,081
1981	24,406.12	15,607	15,802	8,604	17.59	489
1988	6,265.15	3,766	3,813	2,452	17.81	138
1991	22,823.12	13,055	13,218	9,605	17.83	539
1994	29,370.58	15,725	15,921	13,449	18.08	744
1999	28,644.53	13,288	13,454	15,191	18.30	830
2005	11,591.54	4,035	4,085	7,506	18.42	407
2006	25,851.02	8,381	8,486	17,365	18.41	943
2007	299,734.75	89,231	90,345	209,390	18.48	11,331
2009	80,493.48	19,343	19,584	60,909	18.44	3,303
2012	17,060.05	2,272	2,300	14,760	18.44	800
2013	13,086.98	1,188	1,203	11,884	18.37	647
	7,865,700.38	4,962,228	5,024,166	2,841,534		161,990
FINDLAY SUBSTATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
1988	1,116,411.33	584,106	591,397	525,015	24.45	21,473
1994	4,124.51	1,873	1,896	2,228	25.04	89
1996	28,827.67	12,269	12,422	16,406	25.42	645
1998	121,477.95	48,263	48,865	72,613	25.54	2,843
1999	33,992.74	12,972	13,134	20,859	25.66	813
2000	146,822.55	53,796	54,467	92,355	25.65	3,601
2002	52,310.43	17,320	17,536	34,774	25.93	1,341
2003	165,182.77	51,801	52,448	112,735	25.90	4,353
2004	230,668.29	67,724	68,569	162,099	26.07	6,218
2005	148,256.73	40,533	41,039	107,218	26.14	4,102
2006	325,944.13	82,333	83,361	242,583	26.13	9,284
2009	120,977.25	22,018	22,293	98,684	26.22	3,764
2010	12,081.75	1,880	1,903	10,178	26.22	388
2012	22,418.15	2,192	2,219	20,199	26.15	772
2013	7,228.83	476	482	6,747	26.02	259
	2,536,725.08	999,556	1,012,032	1,524,693		59,945

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1899	26,935.30	26,935	26,935			
1900	10,732.32	10,732	10,732			
1902	4,578.31	4,578	4,578			
1903	2,923.42	2,923	2,923			
1904	20,727.21	20,727	20,727			
1906	1,356.83	1,357	1,357			
1909	694.82	695	695			
1913	8,372.35	8,372	8,372			
1914	21,064.91	21,065	21,065			
1915	41.18	41	41			
1917	11,634.24	11,634	11,634			
1918	39,833.40	39,833	39,833			
1919	78,367.01	78,367	78,367			
1920	2,780.38	2,780	2,780			
1921	55,962.38	55,962	55,962			
1922	195,706.74	195,707	195,707			
1923	120,747.22	120,747	120,747			
1924	536,689.11	536,689	536,689			
1925	312,773.64	312,774	312,774			
1926	100,276.96	100,277	100,277			
1927	92,173.51	92,174	92,174			
1928	96,566.49	96,566	96,566			
1929	36,332.19	36,332	36,332			
1930	8,925.31	8,925	8,925			
1931	14,011.96	14,012	14,012			
1932	4,958.48	4,958	4,958			
1933	396.66	397	397			
1934	910.91	911	911			
1935	42.39	42	42			
1936	151.67	152	152			
1937	3,735.81	3,736	3,736			
1938	188.95	189	189			
1939	7,456.01	7,438	7,456			
1940	1,696.52	1,684	1,697			
1941	40,739.21	40,241	40,739			
1942	30,076.73	29,562	30,006	71	0.77	71
1943	6,241.76	6,103	6,195	47	1.00	47
1944	5,298.74	5,153	5,230	68	1.24	55
1945	63,801.36	61,703	62,630	1,171	1.48	791
1946	171.70	165	167	4	1.73	2
1947	1,204.02	1,151	1,168	36	1.98	18

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1948	59,034.07	56,108	56,951	2,083	2.23	934
1949	27,329.23	25,817	26,205	1,124	2.49	451
1950	44,306.91	41,599	42,224	2,083	2.75	757
1951	10,656.75	9,946	10,095	561	3.00	187
1952	21,614.03	20,048	20,349	1,265	3.26	388
1953	124,706.15	114,952	116,679	8,027	3.52	2,280
1954	117,523.47	107,651	109,268	8,255	3.78	2,184
1955	273,389.46	248,845	252,583	20,806	4.04	5,150
1956	89,935.67	81,341	82,563	7,373	4.30	1,715
1957	112,672.43	101,255	102,776	9,896	4.56	2,170
1958	274,709.24	245,225	248,909	25,800	4.83	5,342
1959	162,772.15	144,288	146,456	16,317	5.11	3,193
1960	173,379.77	152,574	154,866	18,514	5.40	3,429
1961	188,497.77	164,621	167,094	21,404	5.70	3,755
1962	45,050.03	39,033	39,619	5,431	6.01	904
1963	75,150.52	64,563	65,533	9,618	6.34	1,517
1964	61,348.82	52,228	53,013	8,336	6.69	1,246
1965	40,508.91	34,162	34,675	5,834	7.05	828
1966	36,110.82	30,149	30,602	5,509	7.43	741
1967	56,257.10	46,468	47,166	9,091	7.83	1,161
1968	113,915.06	93,031	94,429	19,487	8.25	2,362
1969	42,664.21	34,425	34,942	7,722	8.69	889
1970	395,219.38	314,769	319,498	75,722	9.16	8,267
1971	98,300.48	77,243	78,403	19,897	9.64	2,064
1972	603,171.05	467,120	474,137	129,034	10.15	12,713
1973	165,284.69	126,094	127,988	37,296	10.67	3,495
1974	242,417.84	181,976	184,710	57,708	11.22	5,143
1975	147,354.42	108,748	110,382	36,973	11.79	3,136
1976	84,931.81	61,585	62,510	22,422	12.37	1,813
1977	186,972.09	133,042	135,041	51,932	12.98	4,001
1978	141,673.37	98,857	100,342	41,331	13.60	3,039
1979	419,060.32	286,356	290,658	128,403	14.25	9,011
1980	79,399.27	53,092	53,890	25,510	14.91	1,711
1981	123,106.73	80,485	81,694	41,413	15.58	2,658
1982	477,916.13	305,121	309,705	168,212	16.27	10,339
1983	78,565.55	53,024	53,821	24,745	15.33	1,614
1984	67,738.26	44,694	45,365	22,373	15.90	1,407
1985	53,663.31	34,420	34,937	18,726	16.68	1,123
1986	144,687.08	90,531	91,891	52,796	17.25	3,061
1987	41,965.46	25,582	25,966	15,999	17.83	897
1988	186,638.63	110,173	111,828	74,811	18.62	4,018

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1989	23,299.32	13,362	13,563	9,737	19.21	507
1990	678,968.42	377,710	383,384	295,584	19.81	14,921
1991	96,689.00	51,845	52,624	44,065	20.61	2,138
1992	147,254.80	76,322	77,469	69,786	21.22	3,289
1993	11,103.31	5,527	5,610	5,493	22.03	249
1994	293,180.35	140,492	142,603	150,578	22.64	6,651
1995	969,472.82	444,212	450,885	518,588	23.45	22,115
1996	445,082.38	195,302	198,236	246,847	24.09	10,247
1997	402,510.32	167,968	170,491	232,019	24.90	9,318
1998	478,668.30	189,361	192,206	286,463	25.72	11,138
1999	517,935.58	194,329	197,248	320,687	26.36	12,166
2000	54,323.89	19,176	19,464	34,860	27.18	1,283
2001	510,896.82	169,618	172,166	338,731	27.83	12,171
2002	497,365.62	153,835	156,146	341,220	28.66	11,906
2003	402,145.14	115,174	116,904	285,241	29.49	9,672
2004	338,020.64	88,967	90,303	247,717	30.32	8,170
2005	569,012.27	137,075	139,134	429,878	30.98	13,876
2006	3,368,574.43	731,991	742,987	2,625,587	31.82	82,514
2007	904,314.58	174,985	177,614	726,701	32.65	22,257
2008	649,940.93	110,165	111,820	538,121	33.49	16,068
2009	3,503,456.91	510,804	518,477	2,984,979	34.17	87,357
2010	80,266.53	9,736	9,882	70,384	35.01	2,010
2011	1,047,096.60	101,568	103,094	944,003	35.69	26,450
2012	1,166,180.73	83,965	85,226	1,080,954	36.54	29,583
2013	13,144.49	616	625	12,519	37.23	336
	25,025,780.73	10,789,135	10,923,803	14,101,978		538,469
	61,257,736.29	32,704,816	33,113,029	28,144,706		1,416,105

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 2.31

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1900	1,288.92	1,289	1,289			
1906	64.86	65	65			
1911	341.87	336	324	18	0.89	18
1913	138.57	134	129	10	1.56	6
1914	754.12	727	702	52	1.89	28
1915	221.38	212	205	16	2.23	7
1916	1,216.86	1,158	1,118	99	2.57	39
1917	6,224.50	5,885	5,683	542	2.89	188
1918	43,756.27	41,106	39,696	4,060	3.21	1,265
1919	7,497.60	7,000	6,760	738	3.52	210
1920	163,405.48	151,627	146,426	16,979	3.82	4,445
1921	46,349.14	42,755	41,288	5,061	4.11	1,231
1922	158,752.28	145,543	140,550	18,202	4.41	4,127
1923	88,496.77	80,649	77,883	10,614	4.70	2,258
1924	1,075,484.02	974,023	940,611	134,873	5.00	26,975
1925	527,621.90	474,860	458,571	69,051	5.30	13,028
1926	413,220.28	369,559	356,882	56,338	5.60	10,060
1927	404,478.18	359,375	347,047	57,431	5.91	9,718
1928	263,636.74	232,696	224,714	38,923	6.22	6,258
1929	170,797.10	149,753	144,616	26,181	6.53	4,009
1930	344,925.80	300,344	290,041	54,885	6.85	8,012
1931	97,420.19	84,241	81,351	16,069	7.17	2,241
1932	47,156.36	40,492	39,103	8,053	7.49	1,075
1933	18,431.57	15,712	15,173	3,259	7.82	417
1934	2,939.11	2,487	2,402	537	8.16	66
1935	22,901.78	19,229	18,569	4,333	8.50	510
1936	8,436.75	7,030	6,789	1,648	8.84	186
1937	30,342.68	25,087	24,226	6,117	9.18	666
1938	14,220.46	11,661	11,261	2,959	9.54	310
1939	43,181.73	35,124	33,919	9,263	9.89	937
1940	30,025.01	24,218	23,387	6,638	10.25	648
1941	296,670.88	237,224	229,087	67,584	10.62	6,364
1942	294,458.46	233,400	225,394	69,064	10.99	6,284
1943	125,330.14	98,443	95,066	30,264	11.37	2,662
1944	78,791.03	61,323	59,219	19,572	11.75	1,666
1945	296,269.47	228,462	220,625	75,644	12.13	6,236
1946	28,161.90	21,509	20,771	7,391	12.52	590
1947	34,805.96	26,321	25,418	9,388	12.92	727
1948	253,754.05	189,981	183,464	70,290	13.32	5,277
1949	406,065.79	300,870	290,549	115,517	13.73	8,413
1950	913,130.89	669,517	646,551	266,580	14.14	18,853
1951	344,461.28	249,831	241,261	103,200	14.56	7,088

DUQUESNE LIGHT COMPANY
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ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1952	386,424.42	277,205	267,696	118,728	14.98	7,926
1953	702,064.03	497,939	480,858	221,206	15.41	14,355
1954	522,465.68	366,217	353,655	168,811	15.85	10,651
1955	1,137,983.93	788,213	761,175	376,809	16.29	23,131
1956	1,158,432.33	792,541	765,355	393,077	16.74	23,481
1957	1,156,340.82	781,293	754,492	401,849	17.19	23,377
1958	837,751.72	558,764	539,597	298,155	17.65	16,893
1959	1,720,015.77	1,132,286	1,093,445	626,571	18.11	34,598
1960	671,327.22	435,980	421,025	250,302	18.58	13,472
1961	1,373,499.89	879,562	849,390	524,110	19.06	27,498
1962	339,751.13	214,427	207,072	132,679	19.55	6,787
1963	489,256.38	304,264	293,827	195,429	20.04	9,752
1964	848,564.55	519,865	502,032	346,533	20.53	16,879
1965	282,687.23	170,466	164,619	118,068	21.04	5,612
1966	1,001,467.27	594,271	573,886	427,581	21.55	19,841
1967	1,494,238.88	872,292	842,370	651,869	22.06	29,550
1968	1,606,019.70	921,791	890,171	715,849	22.58	31,703
1969	874,349.84	493,098	476,183	398,167	23.11	17,229
1970	2,859,311.58	1,583,401	1,529,086	1,330,226	23.65	56,246
1971	417,492.46	226,941	219,156	198,336	24.19	8,199
1972	8,547,510.23	4,557,618	4,401,278	4,146,232	24.74	167,592
1973	3,557,191.59	1,859,131	1,795,357	1,761,835	25.30	69,638
1974	1,644,254.95	841,990	813,107	831,148	25.86	32,140
1975	5,514,804.62	2,764,682	2,669,845	2,844,960	26.43	107,641
1976	1,815,801.34	890,433	859,889	955,912	27.01	35,391
1977	1,217,733.67	583,818	563,791	653,943	27.59	23,702
1978	5,007,299.78	2,345,870	2,265,400	2,741,900	28.17	97,334
1979	4,508,501.49	2,061,152	1,990,448	2,518,053	28.77	87,524
1980	1,497,828.72	667,807	644,899	852,930	29.37	29,041
1981	548,292.59	238,145	229,976	318,317	29.98	10,618
1982	17,580,984.15	7,433,768	7,178,768	10,402,216	30.59	340,053
1983	1,044,801.53	572,029	552,407	492,395	26.31	18,715
1984	2,334,446.25	1,252,430	1,209,468	1,124,978	26.64	42,229
1985	1,338,573.57	702,885	678,774	659,800	26.98	24,455
1986	6,996,770.84	3,590,743	3,467,570	3,529,201	27.35	129,038
1987	3,287,047.66	1,646,811	1,590,321	1,696,727	27.72	61,209
1988	5,375,413.62	2,625,352	2,535,295	2,840,119	28.11	101,036
1989	1,748,355.78	830,994	802,488	945,868	28.52	33,165
1990	4,661,295.44	2,153,052	2,079,196	2,582,099	28.93	89,253
1991	4,552,668.91	2,040,051	1,970,071	2,582,598	29.36	87,963
1992	4,741,808.09	2,056,996	1,986,435	2,755,373	29.80	92,462
1993	2,815,477.95	1,180,248	1,139,762	1,675,716	30.25	55,396

DUQUESNE LIGHT COMPANY
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ACCOUNT 362.1 STATION EQUIPMENT - COMPANY STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1						
1994	1,113,599.00	452,344	436,827	676,772	30.45	22,226
1995	11,836,323.01	4,624,451	4,465,819	7,370,504	30.93	238,296
1996	13,653,842.28	5,143,402	4,966,968	8,686,874	31.16	278,783
1997	9,733,720.81	3,523,607	3,402,737	6,330,984	31.43	201,431
1998	3,130,736.22	1,085,739	1,048,495	2,082,241	31.71	65,665
1999	3,213,490.64	1,063,344	1,026,868	2,186,623	32.01	68,311
2000	7,290,909.71	2,292,991	2,214,335	5,076,575	32.33	157,024
2001	4,667,980.31	1,388,257	1,340,636	3,327,344	32.68	101,816
2002	6,155,991.41	1,729,834	1,670,496	4,485,495	32.83	136,628
2003	7,147,991.26	1,886,355	1,821,648	5,326,343	33.01	161,355
2004	10,469,304.63	2,585,918	2,497,214	7,972,091	33.03	241,359
2005	12,019,721.03	2,753,718	2,659,257	9,360,464	33.09	282,879
2006	42,739,616.69	8,983,867	8,675,694	34,063,923	33.18	1,026,640
2007	7,871,258.83	1,504,198	1,452,600	6,418,659	33.15	193,625
2008	15,241,739.30	2,613,958	2,524,292	12,717,447	33.01	385,260
2009	23,482,117.07	3,534,059	3,412,830	20,069,287	32.93	609,453
2010	16,960,449.27	2,196,378	2,121,036	14,839,413	32.48	456,878
2011	22,255,134.00	2,381,299	2,299,614	19,955,520	32.01	623,415
2012	33,650,100.88	2,803,053	2,706,900	30,943,201	31.18	992,405
2013	6,047,575.11	350,155	338,144	5,709,431	29.81	191,527
2014	8,146,666.40	242,771	234,443	7,912,223	27.10	291,964
2015	1,078,755.22	7,336	7,084	1,071,671	24.17	44,339
	385,228,958.81	114,375,113	110,451,757	274,777,202		9,067,152

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 2.35

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1915	53.74	54	54			
1917	618.52	619	619			
1918	327.22	327	327			
1921	18.37	18	18			
1923	10,025.03	10,025	10,025			
1924	12,630.99	12,631	12,631			
1925	11,503.72	11,504	11,504			
1926	19,002.77	19,003	19,003			
1927	48,014.72	48,015	48,015			
1928	694.55	695	695			
1929	3,260.76	3,261	3,261			
1930	31,271.77	31,272	31,272			
1931	7,231.98	7,232	7,232			
1932	1,133.61	1,134	1,134			
1933	793.72	794	794			
1934	73.43	73	73			
1935	7,646.60	7,629	7,365	282	0.09	282
1936	15,513.65	15,289	14,759	755	0.58	755
1937	28,486.20	27,724	26,764	1,722	1.07	1,609
1938	5,539.68	5,325	5,141	399	1.55	257
1939	656.84	624	602	55	2.02	27
1940	835.60	784	757	79	2.49	32
1941	16,683.47	15,453	14,918	1,765	2.95	598
1942	2,573.18	2,354	2,272	301	3.40	89
1943	25,638.11	23,177	22,374	3,264	3.84	850
1944	2,673.83	2,388	2,305	369	4.27	86
1945	13,576.62	11,981	11,566	2,011	4.70	428
1946	951.32	830	801	150	5.12	29
1947	10,455.48	9,010	8,698	1,757	5.53	318
1948	50,563.10	43,054	41,563	9,000	5.94	1,515
1949	73,297.92	61,680	59,544	13,754	6.34	2,169
1950	24,042.05	19,991	19,299	4,743	6.74	704
1951	22,079.45	18,138	17,510	4,569	7.14	640
1952	36,057.92	29,270	28,256	7,802	7.53	1,036
1953	72,123.34	57,825	55,822	16,301	7.93	2,056
1954	127,724.38	101,126	97,623	30,101	8.33	3,614
1955	87,473.23	68,404	66,035	21,438	8.72	2,458
1956	263,083.79	203,101	196,066	67,018	9.12	7,348
1957	70,776.94	53,932	52,064	18,713	9.52	1,966
1958	89,223.44	67,096	64,772	24,451	9.92	2,465
1959	148,573.05	110,241	106,423	42,150	10.32	4,084
1960	212,816.57	155,729	150,335	62,482	10.73	5,823

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
1961	170,938.22	123,332	119,060	51,878	11.14	4,657
1962	166,847.62	118,670	114,560	52,288	11.55	4,527
1963	429,238.97	300,789	290,371	138,868	11.97	11,601
1964	129,439.93	89,346	86,251	43,189	12.39	3,486
1965	129,113.09	87,732	84,693	44,420	12.82	3,465
1966	257,335.94	172,093	166,132	91,204	13.25	6,883
1967	122,234.77	80,430	77,644	44,591	13.68	3,260
1968	123,669.34	80,014	77,243	46,426	14.12	3,288
1969	569,691.25	362,181	349,636	220,055	14.57	15,103
1970	1,343,501.06	839,016	809,955	533,546	15.02	35,522
1971	163,871.88	100,494	97,013	66,859	15.47	4,322
1972	541,480.38	325,836	314,550	226,930	15.93	14,245
1973	346,671.41	204,536	197,452	149,219	16.40	9,099
1974	328,064.65	189,703	183,132	144,933	16.87	8,591
1975	815,171.71	461,591	445,603	369,569	17.35	21,301
1976	697,033.78	386,331	372,950	324,084	17.83	18,176
1977	917,990.99	497,551	480,318	437,673	18.32	23,890
1978	569,191.11	301,387	290,948	278,243	18.82	14,784
1979	140,513.18	72,645	70,129	70,384	19.32	3,643
1980	275,556.61	138,949	134,136	141,421	19.83	7,132
1981	481,744.70	236,778	228,577	253,168	20.34	12,447
1982	191,064.86	91,425	88,258	102,807	20.86	4,928
1983	460,386.53	293,128	282,975	177,412	18.16	9,769
1984	697,707.48	434,532	419,481	278,226	18.67	14,902
1985	904,575.74	553,239	534,077	370,499	18.95	19,551
1986	808,758.98	485,013	468,214	340,545	19.25	17,691
1987	104,418.21	61,032	58,918	45,500	19.79	2,299
1988	738,152.26	421,928	407,314	330,838	20.11	16,451
1989	597,560.26	333,439	321,890	275,670	20.46	13,474
1990	232,912.32	126,658	122,271	110,641	20.83	5,312
1991	535,763.67	284,758	274,895	260,869	21.01	12,416
1992	220,572.53	113,815	109,873	110,700	21.42	5,168
1993	55,205.65	27,724	26,764	28,442	21.64	1,314
1994	559,754.37	271,705	262,294	297,460	22.09	13,466
1995	876,208.00	411,818	397,554	478,654	22.36	21,407
1996	2,705,448.50	1,228,003	1,185,469	1,519,980	22.66	67,078
1997	72,170.12	31,661	30,564	41,606	22.82	1,823
1998	114,106.57	48,016	46,353	67,754	23.17	2,924
1999	626,551.50	253,001	244,238	382,314	23.38	16,352
2000	229,521.64	88,526	85,460	144,062	23.63	6,097
2001	1,515,181.01	557,587	538,274	976,907	23.76	41,116
2002	1,419,814.67	495,657	478,489	941,326	23.93	39,337

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.2 STATION EQUIPMENT - CUSTOMER HIGH TENSION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
2003	530,596.80	175,203	169,135	361,462	24.01	15,055
2004	98,518.74	30,521	29,464	69,055	24.13	2,862
2005	869,568.84	251,392	242,685	626,884	24.18	25,926
2006	1,802,719.62	482,408	465,699	1,337,021	24.17	55,317
2007	150,379.10	36,873	35,596	114,783	24.12	4,759
2008	1,386,449.13	307,930	297,264	1,089,185	23.94	45,496
2009	3,559,657.79	701,965	677,650	2,882,008	23.75	121,348
2010	106,340.53	18,248	17,616	88,725	23.34	3,801
2011	492,553.03	70,829	68,376	424,177	22.83	18,580
2012	416,501.12	47,564	45,917	370,584	21.98	16,860
2013	258,863.94	21,020	20,292	238,572	20.74	11,503
2014	417,510.53	18,203	17,572	399,939	18.29	21,867
2015	55,289.45	575	555	54,734	15.86	3,451
	34,085,804.74	15,203,612	14,682,090	19,403,715		950,360

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.4 2.79

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 362.3 STATION EQUIPMENT - PORTABLE SUBSTATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
2010	474,711.39	81,460	78,666	396,045	23.34	16,969
2011	3,829,972.79	550,750	531,857	3,298,116	22.83	144,464
2013	181,136.45	14,708	14,204	166,932	20.74	8,049
2014	306,405.79	13,359	12,900	293,506	18.29	16,047
2015	40,526.33	421	407	40,119	15.86	2,530
	4,832,752.75	660,698	638,034	4,194,719		188,059

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 3.89

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1912	1,426.34	1,426	1,426			
1914	8,682.33	8,682	8,682			
1915	9.79	10	10			
1916	6,775.03	6,775	6,775			
1917	16,990.65	16,991	16,991			
1918	3,558.95	3,559	3,559			
1919	73.85	74	74			
1920	55,085.27	55,085	55,085			
1921	1,171.14	1,171	1,171			
1922	10,803.89	10,787	10,804			
1923	1,795.94	1,787	1,796			
1924	30,216.41	29,902	30,216			
1925	129,349.44	127,357	129,349			
1926	93,943.93	92,009	93,944			
1927	276,735.84	269,541	276,736			
1928	191,263.59	185,296	191,264			
1929	152,554.34	146,971	152,554			
1930	185,101.82	177,291	185,102			
1931	188,860.60	179,871	188,505	356	2.38	150
1932	72,988.83	69,106	72,423	566	2.66	213
1933	59,637.63	56,119	58,813	825	2.95	280
1934	79,862.87	74,704	78,290	1,573	3.23	487
1935	12,821.99	11,919	12,491	331	3.52	94
1936	80,697.87	74,549	78,127	2,571	3.81	675
1937	112,251.55	103,047	107,993	4,259	4.10	1,039
1938	39,046.15	35,618	37,328	1,718	4.39	391
1939	74,674.07	67,685	70,934	3,740	4.68	799
1940	40,736.99	36,688	38,449	2,288	4.97	460
1941	145,498.69	130,192	136,441	9,058	5.26	1,722
1942	110,444.24	98,185	102,898	7,546	5.55	1,360
1943	18,892.39	16,686	17,487	1,405	5.84	241
1944	6,367.11	5,585	5,853	514	6.14	84
1945	11,765.45	10,250	10,742	1,023	6.44	159
1946	20.99	18	19	2	6.74	
1947	12,077.63	10,377	10,875	1,203	7.04	171
1948	295,770.99	252,293	264,403	31,368	7.35	4,268
1949	373,591.91	316,283	331,464	42,128	7.67	5,493
1950	476,352.84	400,232	419,443	56,910	7.99	7,123
1951	601,059.80	501,043	525,093	75,967	8.32	9,131
1952	694,911.98	574,692	602,277	92,635	8.65	10,709
1953	941,066.49	771,675	808,715	132,351	9.00	14,706
1954	1,168,154.82	949,710	995,296	172,859	9.35	18,488

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1955	985,617.00	794,210	832,332	153,285	9.71	15,786
1956	1,021,080.17	815,230	854,361	166,719	10.08	16,540
1957	1,299,313.06	1,027,497	1,076,816	222,497	10.46	21,271
1958	1,266,946.61	992,019	1,039,635	227,312	10.85	20,950
1959	1,771,982.08	1,372,932	1,438,832	333,150	11.26	29,587
1960	1,507,603.29	1,155,729	1,211,203	296,400	11.67	25,398
1961	1,036,275.52	785,497	823,200	213,076	12.10	17,610
1962	1,265,992.07	948,734	994,273	271,719	12.53	21,685
1963	1,059,588.33	784,519	822,175	237,413	12.98	18,291
1964	1,171,263.94	856,428	897,536	273,728	13.44	20,367
1965	1,391,458.39	1,004,355	1,052,564	338,894	13.91	24,363
1966	1,454,176.52	1,035,665	1,085,376	368,801	14.39	25,629
1967	2,297,515.51	1,613,315	1,690,753	606,763	14.89	40,750
1968	1,520,839.36	1,052,421	1,102,937	417,902	15.40	27,136
1969	1,380,993.13	941,285	986,466	394,527	15.92	24,782
1970	4,118,932.53	2,763,804	2,896,465	1,222,468	16.45	74,314
1971	1,870,642.60	1,234,998	1,294,277	576,366	16.99	33,924
1972	2,762,083.49	1,792,592	1,878,635	883,448	17.55	50,339
1973	3,397,091.78	2,166,665	2,270,664	1,126,428	18.11	62,199
1974	5,525,297.03	3,459,941	3,626,016	1,899,281	18.69	101,620
1975	5,737,563.10	3,525,159	3,694,365	2,043,198	19.28	105,975
1976	6,038,797.12	3,637,771	3,812,382	2,226,415	19.88	111,993
1977	5,536,242.09	3,267,490	3,424,328	2,111,914	20.49	103,070
1978	4,359,644.27	2,519,002	2,639,913	1,719,731	21.11	81,465
1979	5,339,646.32	3,017,968	3,162,829	2,176,817	21.74	100,130
1980	6,592,770.95	3,640,528	3,815,271	2,777,500	22.39	124,051
1981	5,088,262.68	2,743,591	2,875,282	2,212,981	23.04	96,050
1982	6,649,802.86	3,497,796	3,665,688	2,984,115	23.70	125,912
1983	7,125,064.35	4,286,439	4,492,186	2,632,878	21.08	124,899
1984	6,555,470.63	3,840,195	4,024,522	2,530,949	21.80	116,099
1985	8,621,806.90	4,938,571	5,175,620	3,446,187	22.25	154,885
1986	8,305,865.52	4,646,301	4,869,321	3,436,545	22.71	151,323
1987	7,820,363.05	4,244,893	4,448,646	3,371,717	23.45	143,783
1988	9,121,717.26	4,821,740	5,053,181	4,068,536	23.93	170,018
1989	8,863,433.35	4,556,691	4,775,410	4,088,023	24.42	167,405
1990	9,342,982.90	4,664,017	4,887,887	4,455,096	24.92	178,776
1991	10,640,710.61	5,122,438	5,368,312	5,272,399	25.67	205,391
1992	11,834,158.65	5,512,351	5,776,941	6,057,218	26.19	231,280
1993	9,315,043.24	4,189,906	4,391,019	4,924,024	26.71	184,351
1994	10,823,853.48	4,689,976	4,915,093	5,908,760	27.25	216,835
1995	10,298,084.45	4,289,152	4,495,029	5,803,055	27.79	208,818
1996	9,978,572.91	3,984,444	4,175,695	5,802,878	28.33	204,832

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1997	14,323,106.30	5,465,697	5,728,048	8,595,058	28.90	297,407
1998	2,233,218.21	811,998	850,974	1,382,244	29.46	46,919
1999	1,421,122.75	490,572	514,119	907,004	30.04	30,193
2000	2,391,555.35	780,365	817,822	1,573,733	30.62	51,396
2001	3,476,064.71	1,067,499	1,118,738	2,357,327	31.21	75,531
2002	4,398,939.59	1,270,414	1,331,393	3,067,547	31.61	97,044
2003	6,490,641.24	1,743,386	1,827,068	4,663,573	32.22	144,742
2004	8,286,219.57	2,064,926	2,164,041	6,122,179	32.64	187,567
2005	10,223,201.80	2,331,912	2,443,843	7,779,359	33.27	233,825
2006	12,419,193.24	2,578,225	2,701,979	9,717,214	33.72	288,174
2007	6,167,598.32	1,154,574	1,209,993	4,957,605	34.01	145,769
2008	7,830,696.41	1,295,197	1,357,366	6,473,330	34.49	187,687
2009	9,558,735.25	1,371,679	1,437,519	8,121,216	34.82	233,234
2010	14,455,269.20	1,746,197	1,830,013	12,625,256	35.17	358,978
2011	22,557,628.30	2,206,136	2,312,030	20,245,598	35.38	572,233
2012	17,744,792.63	1,316,664	1,379,863	16,364,930	35.34	463,071
2013	23,566,444.84	1,171,252	1,227,471	22,338,974	35.07	636,982
2014	19,155,362.95	459,729	481,796	18,673,567	33.89	551,005
2015	7,207,071.00	37,477	39,276	7,167,795	32.19	222,671
	412,784,503.19	151,479,395	158,726,685	254,057,818		8,882,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.6	2.15

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1934	6,931.34	6,215	6,316	615	4.96	124
1935	16,203.59	14,428	14,662	1,542	5.26	293
1936	17,070.46	15,090	15,335	1,735	5.57	311
1937	17,770.37	15,590	15,843	1,927	5.89	327
1938	7,639.46	6,653	6,761	878	6.20	142
1940	14,134.95	12,118	12,315	1,820	6.85	266
1941	58,780.11	49,988	50,799	7,981	7.18	1,112
1942	50,136.79	42,292	42,978	7,159	7.51	953
1943	21,904.74	18,322	18,619	3,286	7.85	419
1944	10,176.20	8,438	8,575	1,601	8.20	195
1945	37,124.42	30,512	31,007	6,117	8.55	715
1946	49,884.60	40,635	41,295	8,590	8.90	965
1947	94,890.80	76,584	77,827	17,064	9.26	1,843
1948	169,544.77	135,531	-137,731	31,814	9.63	3,304
1949	341,168.31	270,093	274,477	66,691	10.00	6,669
1950	408,374.81	320,064	325,259	83,116	10.38	8,007
1951	416,351.36	323,018	328,261	88,090	10.76	8,187
1952	594,119.89	456,112	463,515	130,605	11.15	11,713
1953	737,434.86	560,141	569,232	168,203	11.54	14,576
1954	641,148.97	481,663	489,481	151,668	11.94	12,703
1955	708,088.81	525,905	534,441	173,648	12.35	14,061
1956	848,666.93	623,066	633,179	215,488	12.76	16,888
1957	899,416.84	652,455	663,045	236,372	13.18	17,934
1958	857,999.25	614,902	624,882	233,117	13.60	17,141
1959	1,162,367.22	822,619	835,971	326,396	14.03	23,264
1960	1,178,952.99	823,546	836,913	342,040	14.47	23,638
1961	735,838.93	507,273	515,506	220,333	14.91	14,778
1962	989,311.79	672,732	683,651	305,661	15.36	19,900
1963	868,940.50	582,555	592,010	276,930	15.82	17,505
1964	1,006,275.91	664,977	675,770	330,506	16.28	20,301
1965	1,195,553.93	778,353	790,986	404,568	16.75	24,153
1966	1,119,870.06	717,882	729,534	390,336	17.23	22,654
1967	1,030,590.83	650,344	660,900	369,691	17.71	20,875
1968	1,207,394.64	749,587	761,753	445,642	18.20	24,486
1969	1,317,526.60	804,245	817,298	500,229	18.70	26,750
1970	3,874,864.94	2,324,919	2,362,654	1,512,211	19.20	78,761
1971	1,738,827.56	1,024,465	1,041,093	697,735	19.72	35,382
1972	2,665,534.92	1,542,119	1,567,149	1,098,386	20.23	54,295
1973	3,401,779.15	1,930,510	1,961,844	1,439,935	20.76	69,361
1974	5,811,779.51	3,232,802	3,285,273	2,526,507	21.30	118,615
1975	6,302,866.87	3,435,062	3,490,816	2,812,051	21.84	128,757
1976	6,034,799.37	3,219,807	3,272,067	2,762,732	22.39	123,391

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
1977	5,750,162.64	3,002,045	3,050,770	2,699,393	22.94	117,672
1978	4,636,433.07	2,366,528	2,404,938	2,231,495	23.50	94,957
1979	4,716,616.62	2,350,432	2,388,581	2,328,036	24.08	96,679
1980	6,230,310.63	3,030,797	3,079,989	3,150,322	24.65	127,802
1981	4,212,304.57	1,997,348	2,029,766	2,182,539	25.24	86,471
1982	4,539,440.65	2,096,677	2,130,708	2,408,733	25.83	93,253
1983	4,541,136.83	2,659,744	2,702,914	1,838,223	22.52	81,626
1984	4,043,606.74	2,319,008	2,356,647	1,686,960	22.93	73,570
1985	4,661,512.37	2,614,642	2,657,080	2,004,432	23.36	85,806
1986	4,757,897.54	2,606,376	2,648,679	2,109,219	23.80	88,623
1987	3,908,497.17	2,099,645	2,133,724	1,774,773	23.98	74,011
1988	3,677,663.71	1,924,154	1,955,384	1,722,280	24.45	70,441
1989	4,871,547.66	2,479,131	2,519,369	2,352,179	24.93	94,351
1990	5,303,622.70	2,621,050	2,663,592	2,640,031	25.42	103,856
1991	6,714,729.16	3,232,471	3,284,936	3,429,793	25.67	133,611
1992	7,227,214.21	3,366,436	3,421,076	3,806,138	26.19	145,328
1993	5,017,671.19	2,267,987	2,304,798	2,712,873	26.47	102,489
1994	4,446,530.24	1,936,019	1,967,442	2,479,088	27.01	91,784
1995	3,373,346.88	1,418,492	1,441,515	1,931,832	27.33	70,685
1996	7,352,694.07	2,977,106	3,025,427	4,327,267	27.68	156,332
1997	6,490,295.86	2,523,427	2,564,384	3,925,912	28.04	140,011
1998	2,247,250.00	835,977	849,546	1,397,704	28.42	49,180
1999	8,137,538.96	2,898,591	2,945,637	5,191,902	28.61	181,472
2000	5,841,483.28	1,984,352	2,016,559	3,824,924	28.83	132,672
2001	18,233,591.29	5,851,159	5,946,128	12,287,463	29.27	419,797
2002	9,989,050.85	3,038,669	3,087,989	6,901,062	29.36	235,050
2003	8,442,143.07	2,407,699	2,446,778	5,995,365	29.66	202,136
2004	11,793,611.99	3,142,998	3,194,011	8,599,601	29.82	288,384
2005	23,036,271.92	5,685,352	5,777,629	17,258,643	30.01	575,096
2006	11,439,551.56	2,596,778	2,638,926	8,800,626	30.08	292,574
2007	4,640,486.73	959,653	975,229	3,665,258	30.05	121,972
2008	11,525,898.66	2,134,596	2,169,242	9,356,657	30.07	311,163
2009	17,301,853.18	2,825,393	2,871,251	14,430,602	29.88	482,952
2010	57,859,265.43	8,111,869	8,243,530	49,615,735	29.65	1,673,381
2011	4,310,085.45	500,832	508,961	3,801,124	29.17	130,309
2012	23,060,130.63	2,084,636	2,118,471	20,941,660	28.51	734,537

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 48-R1						
2013	21,085,055.08	1,326,250	1,347,776	19,737,279	27.32	722,448
2014	18,869,162.66	613,248	623,201	18,245,962	24.81	735,428
2015	4,672,045.00	35,040	35,609	4,636,436	22.15	209,320
	417,625,748.60	128,706,219	130,795,215	286,830,534		10,612,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.0	2.54

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1891	782.09	782	782			
1896	21,607.62	21,608	21,608			
1897	11,998.46	11,998	11,998			
1898	1,524.62	1,525	1,525			
1899	35,022.23	35,022	35,022			
1900	2,958.29	2,958	2,958			
1901	70,876.19	70,876	70,876			
1902	166,373.21	166,373	166,373			
1903	96,841.78	96,842	96,842			
1904	12,222.24	12,222	12,222			
1905	37,975.28	37,975	37,975			
1906	5,999.93	6,000	6,000			
1907	40,622.31	40,622	40,622			
1908	7,106.51	7,093	6,559	548	0.13	548
1909	370.42	369	341	29	0.32	29
1910	15,884.51	15,787	14,599	1,286	0.43	1,286
1911	13,880.11	13,755	12,720	1,160	0.63	1,160
1912	11,492.45	11,356	10,501	991	0.83	991
1913	248,138.15	244,523	226,120	22,018	1.02	21,586
1914	54,918.13	53,946	49,886	5,032	1.24	4,058
1915	47,867.47	46,890	43,361	4,506	1.43	3,151
1916	55,608.15	54,297	50,210	5,398	1.65	3,272
1917	69,713.22	67,851	62,744	6,969	1.87	3,727
1918	605.07	587	543	62	2.09	30
1919	37,537.79	36,288	33,557	3,981	2.33	1,709
1920	36,048.45	34,730	32,116	3,932	2.56	1,536
1921	63,969.24	61,402	56,781	7,188	2.81	2,558
1922	340,732.83	325,887	301,360	39,373	3.05	12,909
1923	527,934.59	503,048	465,188	62,747	3.30	19,014
1924	529,756.95	502,893	465,044	64,713	3.55	18,229
1925	526,130.98	497,494	460,052	66,079	3.81	17,344
1926	538,982.59	507,646	469,440	69,543	4.07	17,087
1927	914,208.83	857,656	793,107	121,102	4.33	27,968
1928	406,497.49	379,787	351,203	55,294	4.60	12,020
1929	592,174.85	551,060	509,586	82,589	4.86	16,994
1930	340,797.64	315,773	292,007	48,791	5.14	9,492
1931	323,806.31	298,779	276,292	47,514	5.41	8,783
1932	94,045.03	86,400	79,897	14,148	5.69	2,486
1933	89,536.60	81,887	75,724	13,813	5.98	2,310
1934	68,175.49	62,069	57,398	10,777	6.27	1,719
1935	100,910.18	91,439	84,557	16,353	6.57	2,489
1936	29,364.24	26,478	24,485	4,879	6.88	709

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1937	77,891.94	69,880	64,621	13,271	7.20	1,843
1938	21,653.32	19,324	17,870	3,783	7.53	502
1939	70,607.79	62,659	57,943	12,665	7.88	1,607
1940	25,611.81	22,597	20,896	4,716	8.24	572
1941	219,710.11	192,655	178,155	41,555	8.62	4,821
1942	68,998.00	60,117	55,592	13,406	9.01	1,488
1943	71,549.10	61,911	57,251	14,298	9.43	1,516
1944	19,779.19	16,993	15,714	4,065	9.86	412
1945	91,458.52	77,975	72,106	19,353	10.32	1,875
1946	17,260.69	14,598	13,499	3,762	10.80	348
1947	42,601.70	35,719	33,031	9,571	11.31	846
1948	102,494.53	85,159	78,750	23,745	11.84	2,005
1949	167,434.02	137,822	127,449	39,985	12.38	3,230
1950	243,795.51	198,659	183,708	60,088	12.96	4,636
1951	106,613.74	85,977	79,506	27,108	13.55	2,001
1952	179,986.72	143,552	132,748	47,239	14.17	3,334
1953	375,282.87	295,937	273,664	101,619	14.80	6,866
1954	507,132.49	395,203	365,459	141,673	15.45	9,170
1955	408,428.89	314,433	290,768	117,661	16.11	7,304
1956	326,288.41	248,074	229,403	96,885	16.78	5,774
1957	199,843.70	149,969	138,682	61,162	17.47	3,501
1958	499,475.94	369,897	342,058	157,418	18.16	8,668
1959	250,392.79	182,929	169,161	81,232	18.86	4,307
1960	319,183.32	229,905	212,602	106,581	19.58	5,443
1961	706,541.47	501,644	463,889	242,652	20.30	11,953
1962	613,593.67	429,252	396,946	216,648	21.03	10,302
1963	133,296.63	91,841	84,929	48,368	21.77	2,222
1964	217,278.23	147,345	136,256	81,022	22.53	3,596
1965	932,396.04	622,039	575,223	357,173	23.30	15,329
1966	306,037.75	200,804	185,691	120,347	24.07	5,000
1967	997,264.02	643,096	594,695	402,569	24.86	16,193
1968	276,115.85	174,900	161,737	114,379	25.66	4,457
1969	1,230,200.84	765,013	707,437	522,764	26.47	19,749
1970	1,460,105.87	891,088	824,023	636,083	27.28	23,317
1971	3,230,268.12	1,933,089	1,787,601	1,442,667	28.11	51,322
1972	1,533,199.86	899,114	831,445	701,755	28.95	24,240
1973	2,313,206.88	1,328,452	1,228,470	1,084,737	29.80	36,401
1974	3,058,260.55	1,718,742	1,589,386	1,468,875	30.66	47,909
1975	1,808,402.50	993,844	919,045	889,358	31.53	28,207
1976	1,458,001.35	783,151	724,210	733,791	32.40	22,648
1977	1,013,200.88	531,353	491,362	521,839	33.29	15,676
1978	2,346,248.22	1,200,599	1,110,240	1,236,008	34.18	36,162

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1979	1,860,023.68	927,891	858,056	1,001,968	35.08	28,562
1980	2,890,666.89	1,404,459	1,298,757	1,591,910	35.99	44,232
1981	938,777.37	443,769	410,370	528,407	36.91	14,316
1982	3,330,351.07	1,530,529	1,415,338	1,915,013	37.83	50,622
1983	3,010,202.04	1,418,106	1,311,377	1,698,825	35.74	47,533
1984	3,279,141.22	1,496,272	1,383,660	1,895,481	36.74	51,592
1985	2,025,050.91	900,135	832,389	1,192,662	37.28	31,992
1986	4,995,538.76	2,146,083	1,984,565	3,010,974	38.28	78,657
1987	1,265,348.98	524,740	485,247	780,102	39.28	19,860
1988	1,637,984.12	654,866	605,579	1,032,405	40.28	25,631
1989	3,361,026.54	1,302,398	1,204,377	2,156,650	40.83	52,820
1990	2,668,587.40	994,049	919,235	1,749,352	41.83	41,821
1991	1,289,853.50	461,123	426,418	863,436	42.83	20,160
1992	1,797,369.72	615,599	569,268	1,228,102	43.83	28,020
1993	4,194,215.28	1,373,606	1,270,226	2,923,989	44.83	65,224
1994	1,063,877.40	332,462	307,440	756,437	45.83	16,505
1995	2,042,590.01	611,756	565,714	1,476,876	46.39	31,836
1996	997,159.84	283,592	262,248	734,912	47.39	15,508
1997	837,619.67	225,571	208,594	629,026	48.39	12,999
1998	517,539.37	131,559	121,658	395,881	49.39	8,015
1999	1,678,233.52	401,266	371,066	1,307,168	50.39	25,941
2000	727,755.71	163,017	150,748	577,008	51.39	11,228
2001	271,684.77	56,755	52,484	219,201	52.39	4,184
2002	2,411,900.04	467,426	432,247	1,979,653	53.39	37,079
2003	2,980,666.79	532,645	492,557	2,488,110	54.39	45,746
2004	547,723.74	89,608	82,864	464,860	55.39	8,392
2005	2,117,437.52	314,439	290,774	1,826,664	56.39	32,393
2006	3,644,730.80	489,487	452,647	3,192,084	56.95	56,051
2007	2,752,506.60	327,824	303,151	2,449,356	57.95	42,267
2008	2,219,396.71	230,595	213,240	2,006,157	58.95	34,032
2009	5,847,618.52	518,684	479,647	5,367,972	59.95	89,541
2010	3,136,760.13	230,552	213,200	2,923,560	60.95	47,967
2011	128,327.62	7,482	6,919	121,409	61.95	1,960
2012	4,069,505.00	175,396	162,195	3,907,310	62.95	62,070
2013	6,258,203.70	174,604	161,463	6,096,741	63.95	95,336
2014	30,139,348.39	382,770	353,961	29,785,387	64.95	458,589
2015	1,628,460.00	4,071	3,765	1,624,695	65.62	24,759
	149,201,275.68	45,914,469	42,496,846	106,704,430		2,435,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 1.63

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1924	120.60	113	121			
1926	5.45	5	5			
1927	436.56	403	437			
1933	335.61	300	328	8	5.29	2
1941	16.96	14	15	2	7.43	
1942	155.00	131	143	12	7.72	2
1943	1,316.21	1,105	1,207	109	8.01	14
1944	1,889.61	1,576	1,721	169	8.31	20
1945	111.98	93	102	10	8.61	1
1948	496.25	402	439	57	9.54	6
1949	422.08	339	370	52	9.86	5
1951	494.06	390	426	68	10.53	6
1952	171.42	134	146	25	10.87	2
1953	13,790.77	10,696	11,681	2,110	11.22	188
1954	5,174.26	3,976	4,342	832	11.58	72
1955	4,804.26	3,656	3,993	811	11.95	68
1956	5.01	4	4	1	12.33	
1957	12,334.22	9,199	10,046	2,288	12.71	180
1958	6,787.28	5,008	5,469	1,318	13.11	101
1959	1,386.46	1,012	1,105	281	13.51	21
1960	5,880.36	4,242	4,633	1,247	13.93	90
1961	152.62	109	119	34	14.35	2
1962	3,569.59	2,514	2,746	824	14.78	56
1963	9,167.99	6,375	6,962	2,206	15.23	145
1964	9,644.10	6,618	7,227	2,417	15.69	154
1965	184,939.50	125,204	136,734	48,206	16.15	2,985
1966	370,523.90	247,288	270,061	100,463	16.63	6,041
1967	621,291.88	408,562	446,188	175,104	17.12	10,228
1968	490,126.84	317,504	346,744	143,383	17.61	8,142
1969	966,091.00	615,980	672,707	293,384	18.12	16,191
1970	1,943,929.69	1,219,233	1,331,515	612,415	18.64	32,855
1971	3,173,197.24	1,956,593	2,136,781	1,036,416	19.17	54,064
1972	2,252,325.18	1,364,459	1,490,116	762,209	19.71	38,671
1973	1,953,821.82	1,162,133	1,269,157	684,665	20.26	33,794
1974	2,430,886.57	1,418,665	1,549,313	881,574	20.82	42,343
1975	3,577,581.02	2,047,807	2,236,395	1,341,186	21.38	62,731
1976	3,633,898.73	2,037,890	2,225,565	1,408,334	21.96	64,132
1977	3,426,564.54	1,881,184	2,054,427	1,372,138	22.55	60,849
1978	3,327,977.93	1,787,124	1,951,705	1,376,273	23.15	59,450
1979	4,202,668.60	2,205,560	2,408,676	1,793,993	23.76	75,505
1980	3,924,016.38	2,011,451	2,196,691	1,727,325	24.37	70,879
1981	1,952,782.94	976,391	1,066,309	886,474	25.00	35,459

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1982	3,683,618.53	1,795,396	1,960,739	1,722,880	25.63	67,221
1983	2,478,339.62	1,451,564	1,585,242	893,098	22.52	39,658
1984	5,442,135.01	3,121,064	3,408,491	2,033,644	22.93	88,689
1985	4,280,355.47	2,400,851	2,621,951	1,658,404	23.36	70,993
1986	3,923,891.88	2,149,508	2,347,462	1,576,430	23.80	66,237
1987	2,881,365.64	1,531,734	1,672,795	1,208,571	24.52	49,289
1988	3,320,491.30	1,719,682	1,878,052	1,442,439	24.98	57,744
1989	3,912,079.59	1,970,906	2,152,412	1,759,668	25.45	69,142
1990	5,132,527.47	2,510,832	2,742,061	2,390,466	25.93	92,189
1991	5,646,474.45	2,678,123	2,924,758	2,721,716	26.42	103,017
1992	5,102,827.68	2,342,198	2,557,897	2,544,931	26.92	94,537
1993	5,127,330.10	2,272,433	2,481,707	2,645,623	27.43	96,450
1994	4,355,799.75	1,869,509	2,041,677	2,314,123	27.71	83,512
1995	3,248,483.17	1,339,999	1,463,403	1,785,080	28.25	63,189
1996	4,178,126.90	1,652,449	1,804,627	2,373,500	28.79	82,442
1997	3,590,251.50	1,363,578	1,489,153	2,101,098	29.12	72,153
1998	1,219,682.38	441,403	482,053	737,629	29.68	24,853
1999	8,268,683.11	2,854,349	3,117,213	5,151,470	30.04	171,487
2000	10,155,844.71	3,329,086	3,635,670	6,520,175	30.42	214,338
2001	3,862,782.07	1,197,076	1,307,318	2,555,464	30.81	82,943
2002	5,625,013.17	1,638,566	1,789,466	3,835,547	31.22	122,855
2003	7,009,791.65	1,908,065	2,083,784	4,926,008	31.64	155,689
2004	11,981,204.21	3,037,235	3,316,942	8,664,262	31.90	271,607
2005	15,758,455.24	3,687,479	4,027,068	11,731,387	32.18	364,555
2006	14,634,495.79	3,128,855	3,416,999	11,217,497	32.49	345,260
2007	8,888,600.28	1,719,944	1,878,338	7,010,262	32.65	214,709
2008	9,331,952.91	1,606,962	1,754,951	7,577,002	32.85	230,655
2009	19,596,642.79	2,949,295	3,220,903	16,375,740	32.93	497,289
2010	23,262,879.96	2,979,975	3,254,409	20,008,471	32.90	608,160
2011	15,945,643.33	1,674,293	1,828,483	14,117,160	32.66	432,246
2012	18,668,939.88	1,508,450	1,647,367	17,021,573	32.25	527,801
2013	11,934,250.68	658,771	719,439	11,214,812	31.39	357,273
2014	12,522,907.93	346,885	378,831	12,144,077	29.29	414,615
2015	1,778,391.00	11,026	12,041	1,766,350	26.79	65,933
	305,261,551.62	88,688,983	96,856,573	208,404,979		6,974,184

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.28

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1946	1,324.47	1,187	1,048	276	4.14	67
1947	332.33	295	260	72	4.52	16
1948	52,679.80	46,227	40,814	11,866	4.90	2,422
1949	107,943.29	93,668	82,701	25,242	5.29	4,772
1950	94,842.92	81,399	71,868	22,975	5.67	4,052
1951	156,887.62	133,119	117,532	39,356	6.06	6,494
1952	294,473.95	247,064	218,136	76,338	6.44	11,854
1953	99,185.73	82,250	72,620	26,566	6.83	3,890
1955	381,278.74	308,645	272,507	108,772	7.62	14,275
1956	95,010.96	75,985	67,088	27,923	8.01	3,486
1957	540,170.31	426,600	376,651	163,519	8.41	19,443
1958	393,460.22	306,801	270,878	122,582	8.81	13,914
1959	367,683.18	283,024	249,885	117,798	9.21	12,790
1960	428,635.51	325,656	287,526	141,110	9.61	14,684
1961	418,310.52	313,524	276,814	141,497	10.02	14,121
1962	625,514.16	462,411	408,269	217,245	10.43	20,829
1963	476,898.74	347,659	306,953	169,946	10.84	15,678
1964	281,519.62	202,342	178,650	102,870	11.25	9,144
1965	198,236.79	140,451	124,006	74,231	11.66	6,366
1966	224,101.10	156,423	138,108	85,993	12.08	7,119
1967	233,573.00	160,581	141,779	91,794	12.50	7,344
1968	81,297.47	55,018	48,576	32,721	12.93	2,531
1969	385,083.59	256,562	226,522	158,562	13.35	11,877
1970	1,365,962.17	895,388	790,549	575,413	13.78	41,757
1971	136,378.52	87,896	77,604	58,775	14.22	4,133
1972	1,108,298.75	702,384	620,144	488,155	14.65	33,321
1973	876,083.11	545,581	481,700	394,383	15.09	26,135
1974	739,311.42	452,274	399,318	339,993	15.53	21,893
1975	674,470.02	405,019	357,596	316,874	15.98	19,829
1976	1,072,210.69	631,800	557,824	514,387	16.43	31,308
1977	2,058,693.61	1,189,925	1,050,600	1,008,094	16.88	59,721
1978	1,951,681.22	1,105,627	976,172	975,509	17.34	56,258
1979	1,789,740.74	993,306	877,002	912,739	17.80	51,277
1980	1,205,000.67	654,617	577,970	627,031	18.27	34,320
1981	1,705,296.41	906,365	800,241	905,055	18.74	48,295
1982	1,231,766.82	640,211	565,250	666,517	19.21	34,696
1983	2,218,968.42	1,455,199	1,284,814	934,154	16.71	55,904
1984	2,840,753.47	1,821,775	1,608,468	1,232,285	17.25	71,437
1985	2,874,122.10	1,809,260	1,597,419	1,276,703	17.56	72,705
1986	2,526,122.34	1,565,943	1,382,591	1,143,531	17.68	64,679
1987	2,842,848.40	1,725,040	1,523,060	1,319,788	18.04	73,159
1988	3,018,535.28	1,789,991	1,580,406	1,438,129	18.42	78,074

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0						
1989	4,653,680.20	2,693,085	2,377,759	2,275,921	18.81	120,995
1990	3,976,444.20	2,251,463	1,987,845	1,988,599	19.03	104,498
1991	3,584,408.55	1,981,819	1,749,773	1,834,636	19.27	95,207
1992	2,334,084.05	1,252,470	1,105,822	1,228,262	19.72	62,285
1993	2,423,810.74	1,264,744	1,116,659	1,307,152	20.01	65,325
1994	2,134,308.23	1,080,387	953,887	1,180,421	20.32	58,092
1995	2,379,556.78	1,170,504	1,033,453	1,346,104	20.49	65,696
1996	1,328,691.05	630,597	556,762	771,929	20.85	37,023
1997	1,408,077.17	645,322	569,763	838,314	21.08	39,768
1998	836,288.77	367,465	324,440	511,849	21.48	23,829
1999	5,822,388.92	2,452,390	2,165,246	3,657,143	21.76	168,067
2000	3,993,560.75	1,611,402	1,422,727	2,570,834	21.93	117,229
2001	3,302,086.19	1,265,359	1,117,202	2,184,884	22.27	98,109
2002	6,818,704.17	2,476,553	2,186,580	4,632,124	22.50	205,872
2003	3,429,734.55	1,172,969	1,035,629	2,394,106	22.77	105,143
2004	11,351,812.28	3,640,526	3,214,267	8,137,545	22.95	354,577
2005	22,596,454.51	6,711,147	5,925,357	16,671,098	23.28	716,112
2006	8,861,874.37	2,426,381	2,142,282	6,719,592	23.43	286,794
2007	7,249,886.92	1,800,147	1,589,373	5,660,514	23.71	238,740
2008	7,892,709.52	1,752,971	1,547,720	6,344,990	23.94	265,037
2009	8,206,069.66	1,598,542	1,411,373	6,794,697	24.11	281,821
2010	12,840,606.33	2,135,393	1,885,366	10,955,240	24.24	451,949
2011	9,867,994.82	1,343,034	1,185,782	8,682,213	24.34	356,706
2012	13,318,634.68	1,381,142	1,219,427	12,099,208	24.49	494,047
2013	14,427,659.35	1,005,608	887,864	13,539,795	24.48	553,096
2014	13,019,557.40	429,645	379,339	12,640,218	24.42	517,617
2015	4,048,176.37	27,528	24,305	4,023,871	24.34	165,319
	220,281,948.71	70,453,085	62,203,921	158,078,028		7,135,022

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 3.24

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1929	5,202.69	5,101	4,504	699	0.86	699
1930	13,719.92	13,349	11,786	1,934	1.19	1,625
1931	8,709.08	8,406	7,422	1,287	1.53	841
1932	4,102.69	3,928	3,468	635	1.87	340
1933	5,005.90	4,756	4,199	807	2.20	367
1934	58.66	55	49	10	2.52	4
1935	2,733.10	2,557	2,258	475	2.83	168
1936	9,249.98	8,590	7,584	1,666	3.14	531
1937	28,923.11	26,669	23,546	5,377	3.43	1,568
1938	5,301.20	4,852	4,284	1,017	3.73	273
1939	2,289.20	2,080	1,836	453	4.03	112
1940	7,559.54	6,816	6,018	1,542	4.33	356
1941	39,806.28	35,617	31,447	8,359	4.63	1,805
1942	12,601.41	11,189	9,879	2,722	4.93	552
1943	8,185.34	7,211	6,367	1,818	5.24	347
1944	6,001.57	5,243	4,629	1,373	5.56	247
1945	12,463.99	10,798	9,534	2,930	5.88	498
1946	7,049.91	6,057	5,348	1,702	6.20	275
1947	8,777.18	7,475	6,600	2,177	6.53	333
1948	59,679.41	50,375	44,477	15,202	6.86	2,216
1949	36,802.51	30,780	27,176	9,627	7.20	1,337
1950	42,537.27	35,238	31,112	11,425	7.55	1,513
1951	90,371.34	74,145	65,464	24,907	7.90	3,153
1952	51,757.87	42,041	37,119	14,639	8.26	1,772
1953	73,097.88	58,777	51,895	21,203	8.62	2,460
1954	175,847.87	139,919	123,536	52,312	8.99	5,819
1955	186,841.70	147,095	129,872	56,970	9.36	6,087
1956	218,528.62	170,155	150,232	68,297	9.74	7,012
1957	92,413.63	71,137	62,808	29,606	10.13	2,923
1958	229,189.00	174,392	153,973	75,216	10.52	7,150
1959	223,672.86	168,162	148,472	75,201	10.92	6,887
1960	317,254.62	235,635	208,045	109,210	11.32	9,648
1961	192,200.33	140,917	124,417	67,783	11.74	5,774
1962	188,560.00	136,491	120,510	68,050	12.15	5,601
1963	169,126.46	120,772	106,631	62,495	12.58	4,968
1964	94,988.28	66,902	59,069	35,919	13.01	2,761
1965	137,454.68	95,438	84,263	53,192	13.45	3,955
1966	198,337.97	135,681	119,794	78,544	13.90	5,651
1967	360,145.50	242,688	214,272	145,874	14.35	10,165
1968	600,714.78	398,520	351,858	248,857	14.81	16,803
1969	232,648.42	151,857	134,076	98,572	15.28	6,451
1970	463,559.97	297,522	262,686	200,874	15.76	12,746

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
1971	276,407.74	174,388	153,969	122,439	16.24	7,539
1972	419,282.70	259,859	229,433	189,850	16.73	11,348
1973	641,261.88	390,150	344,468	296,794	17.23	17,225
1974	913,614.83	545,264	481,420	432,195	17.74	24,363
1975	717,372.42	419,828	370,671	346,701	18.25	18,997
1976	235,539.95	135,061	119,247	116,293	18.77	6,196
1977	413,381.76	232,056	204,885	208,497	19.30	10,803
1978	721,234.11	396,022	349,653	371,581	19.84	18,729
1979	470,361.85	252,391	222,839	247,523	20.39	12,139
1980	578,927.96	303,410	267,885	311,043	20.94	14,854
1981	456,931.03	233,556	206,210	250,721	21.51	11,656
1982	372,177.56	185,411	163,702	208,476	22.08	9,442
1983	420,983.86	261,347	230,747	190,237	19.45	9,781
1984	495,327.46	300,862	265,635	229,692	19.93	11,525
1985	770,252.87	459,610	405,795	364,458	20.16	18,078
1986	700,950.85	408,234	360,435	340,516	20.67	16,474
1987	964,794.55	547,810	483,668	481,127	21.19	22,705
1988	606,270.28	336,723	297,297	308,973	21.48	14,384
1989	747,077.44	403,347	356,120	390,957	22.01	17,763
1990	1,007,482.78	530,440	468,332	539,151	22.33	24,145
1991	936,904.80	477,821	421,874	515,031	22.90	22,490
1992	460,996.26	228,424	201,678	259,318	23.25	11,153
1993	2,551.95	1,226	1,082	1,470	23.62	62
1994	68,328.05	31,745	28,028	40,300	24.01	1,678
1995	67,694.31	30,341	26,788	40,906	24.42	1,675
1996	122,910.98	53,012	46,805	76,106	24.83	3,065
1997	227,319.46	94,451	83,392	143,927	25.09	5,736
1998	150,712.99	59,878	52,867	97,846	25.54	3,831
1999	1,024,855.89	389,445	343,846	681,010	25.83	26,365
2000	1,256,922.43	454,880	401,619	855,303	26.15	32,708
2001	1,316,947.17	451,845	398,940	918,007	26.49	34,655
2002	1,654,700.85	537,281	474,372	1,180,329	26.69	44,224
2003	1,632,005.72	498,251	439,912	1,192,094	26.93	44,266
2005	718,563.84	190,060	167,806	550,758	27.34	20,145
2006	2,401,596.87	583,348	515,046	1,886,551	27.53	68,527
2007	2,443,386.74	541,699	478,273	1,965,114	27.50	71,459
2008	2,843,627.86	565,313	499,122	2,344,506	27.53	85,162
2009	3,269,849.11	572,224	505,224	2,764,625	27.50	100,532
2010	3,906,229.05	587,106	518,364	3,387,865	27.32	124,007
2011	3,394,993.03	423,016	373,487	3,021,506	26.94	112,157
2012	4,094,167.29	397,953	351,358	3,742,809	26.32	142,204

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.3 LINE TRANSFORMERS - CONVENTIONAL DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
2013	5,547,726.28	375,026	331,115	5,216,611	25.27	206,435
2014	4,662,422.08	163,185	144,078	4,518,344	22.98	196,621
2015	1,451,231.97	11,755	10,379	1,440,853	20.49	70,320
	60,209,750.58	17,850,442	15,760,381	44,449,370		1,871,416
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.8	3.11

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1940	3,417.45	2,858	2,523	894	8.18	109
1941	9,872.58	8,190	7,231	2,642	8.52	310
1942	2,971.24	2,444	2,158	813	8.87	92
1943	769.66	628	554	216	9.23	23
1944	3,701.72	2,992	2,642	1,060	9.59	111
1945	106.27	85	75	31	9.95	3
1946	2,628.40	2,086	1,842	786	10.32	76
1947	3,733.07	2,934	2,590	1,143	10.70	107
1948	19,600.43	15,257	13,471	6,129	11.08	553
1949	45,797.13	35,300	31,167	14,630	11.46	1,277
1950	27,480.37	20,962	18,508	8,972	11.86	756
1951	26,077.28	19,688	17,383	8,694	12.25	710
1952	104,687.83	78,181	69,027	35,661	12.66	2,817
1953	99,704.94	73,662	65,037	34,668	13.06	2,655
1954	57,644.80	42,104	37,174	20,471	13.48	1,519
1955	94,005.19	67,872	59,925	34,080	13.90	2,452
1956	99,294.67	70,857	62,561	36,734	14.32	2,565
1957	85,104.63	59,982	52,959	32,146	14.76	2,178
1958	95,561.94	66,511	58,723	36,839	15.20	2,424
1959	71,107.68	48,865	43,144	27,964	15.64	1,788
1960	259,897.33	176,262	155,624	104,273	16.09	6,481
1961	93,178.03	62,336	55,037	38,141	16.55	2,305
1962	56,325.15	37,163	32,812	23,513	17.01	1,382
1963	140,313.95	91,260	80,575	59,739	17.48	3,418
1964	100,068.64	64,124	56,616	43,453	17.96	2,419
1965	46,670.83	29,459	26,010	20,661	18.44	1,120
1966	89,337.39	55,514	49,014	40,323	18.93	2,130
1967	319,136.44	195,120	172,274	146,862	19.43	7,559
1968	215,799.34	129,739	114,548	101,251	19.94	5,078
1969	117,686.57	69,553	61,409	56,278	20.45	2,752
1970	54,646.09	31,728	28,013	26,633	20.97	1,270
1971	164,664.56	93,892	82,898	81,767	21.49	3,805
1972	641,556.27	359,015	316,979	324,577	22.02	14,740
1973	105,974.45	58,159	51,349	54,625	22.56	2,421
1974	198,525.64	106,767	94,266	104,260	23.11	4,511
1975	300,367.91	158,234	139,707	160,661	23.66	6,790
1976	202,054.01	104,179	91,981	110,073	24.22	4,545
1977	56,063.71	28,267	24,957	31,107	24.79	1,255
1978	367,309.52	181,010	159,816	207,494	25.36	8,182
1979	345,093.23	166,059	146,616	198,477	25.94	7,651
1980	228,880.23	107,436	94,857	134,023	26.53	5,052
1981	1,010,250.08	462,290	408,162	602,088	27.12	22,201

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.5 LINE TRANSFORMERS - NETWORK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1982	1,493,899.66	665,682	587,739	906,161	27.72	32,690
1983	357,807.22	203,879	180,007	177,800	24.03	7,399
1984	513,407.10	286,533	252,984	260,423	24.41	10,669
1986	424,597.32	226,480	199,962	224,635	25.22	8,907
1987	899,958.49	468,428	413,581	486,377	25.64	18,969
1988	465,594.38	236,149	208,499	257,095	26.07	9,862
1989	391,977.08	193,401	170,756	221,221	26.52	8,342
1990	229,056.80	110,360	97,438	131,619	26.71	4,928
1991	397,546.01	185,694	163,952	233,594	27.19	8,591
1992	7,234.43	3,271	2,888	4,346	27.67	157
1993	8,307.72	3,645	3,218	5,090	27.92	182
1994	31,190.15	13,190	11,646	19,544	28.43	687
1995	11,711.11	4,785	4,225	7,486	28.71	261
1996	16,862.16	6,637	5,860	11,002	29.01	379
1997	10,571.95	3,997	3,529	7,043	29.33	240
1998	1,470.96	532	470	1,001	29.68	34
1999	158,567.68	54,738	48,329	110,239	30.04	3,670
2000	504,770.11	166,221	146,759	358,011	30.21	11,851
2001	2,964,117.38	922,433	814,427	2,149,690	30.61	70,228
2002	876,880.60	257,715	227,540	649,341	30.83	21,062
2003	2,011,111.88	556,877	491,673	1,519,439	30.90	49,173
2005	1,032,558.21	246,781	217,886	814,672	31.32	26,011
2006	965,553.96	212,422	187,550	778,004	31.33	24,833
2007	498,179.70	99,536	87,882	410,298	31.38	13,075
2008	5,005,736.38	899,531	794,206	4,211,530	31.19	135,028
2009	1,933,290.25	305,653	269,865	1,663,425	31.07	53,538
2010	1,353,080.67	183,748	162,233	1,190,848	30.75	38,727
2011	4,041,144.95	453,821	400,684	3,640,461	30.30	120,147
2012	2,981,859.02	261,211	230,626	2,751,233	29.53	93,167
2013	4,789,285.60	291,667	257,517	4,531,769	28.29	160,190
2014	3,917,592.72	122,621	108,263	3,809,330	25.76	147,878
2015	1,219,642.13	8,781	7,753	1,211,889	22.98	52,737
	45,481,630.43	11,045,443	9,752,161	35,729,469		1,273,204

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.1 2.80

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
1961	15,260.34	12,391	10,940	4,320	7.52	574
1962	1,123.06	903	797	326	7.84	42
1964	1,396.75	1,100	971	426	8.50	50
1965	8,840.90	6,885	6,079	2,762	8.85	312
1966	43,948.65	33,829	29,868	14,081	9.21	1,529
1967	46,517.38	35,388	31,245	15,272	9.57	1,596
1968	29,571.89	22,216	19,615	9,957	9.95	1,001
1969	96,886.39	71,841	63,429	33,457	10.34	3,236
1970	111,776.71	81,765	72,191	39,586	10.74	3,686
1971	143,146.89	103,245	91,156	51,991	11.15	4,663
1972	108,455.03	77,057	68,035	40,420	11.58	3,491
1973	323,164.88	226,054	199,586	123,579	12.02	10,281
1974	493,101.90	339,377	299,640	193,462	12.47	15,514
1975	4,630.70	3,133	2,766	1,865	12.94	144
1976	201,654.37	133,999	118,309	83,345	13.42	6,211
1977	196,945.14	128,457	113,416	83,529	13.91	6,005
1978	272,428.40	174,286	153,879	118,549	14.41	8,227
1979	367,182.04	230,131	203,186	163,996	14.93	10,984
1980	337,756.63	207,214	182,952	154,805	15.46	10,013
1981	2,132.44	1,279	1,129	1,003	16.00	63
1982	5,704.90	3,343	2,952	2,753	16.56	166
1983	344,024.94	234,350	206,911	137,114	14.90	9,202
1984	271,160.75	180,593	159,448	111,713	15.46	7,226
1985	480,143.79	313,726	276,993	203,151	15.83	12,833
1986	429,501.75	273,679	241,635	187,867	16.42	11,441
1987	436,132.52	271,929	240,090	196,043	16.81	11,662
1988	448,447.58	271,939	240,098	208,350	17.42	11,960
1989	1,149,076.35	679,794	600,199	548,877	17.83	30,784
1990	506,112.35	291,571	257,432	248,680	18.27	13,611
1991	681,301.98	381,597	336,917	344,385	18.72	18,397
1992	229,228.86	124,563	109,978	119,251	19.18	6,217
1993	376,041.01	197,873	174,705	201,336	19.66	10,241
1994	305,616.40	155,345	137,156	168,460	20.15	8,360
1995	338,597.93	165,879	146,457	192,141	20.65	9,305
1996	258,215.86	121,568	107,334	150,882	21.17	7,127
1997	202,014.41	91,149	80,477	121,537	21.69	5,603
1998	25,030.73	10,786	9,523	15,508	22.23	698
1999	226,908.94	93,418	82,480	144,429	22.63	6,382
2000	222,246.51	87,032	76,842	145,405	23.05	6,308
2001	337,191.93	124,997	110,361	226,831	23.48	9,661
2002	1,176,209.28	410,615	362,537	813,672	23.93	34,002
2003	785,403.46	256,513	226,478	558,925	24.40	22,907

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.7 LINE TRANSFORMERS - UNDERGROUND RES. DISTR.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
2004	1,706.12	519	458	1,248	24.75	50
2005	2,986.25	840	742	2,244	25.13	89
2006	1,545,091.13	397,088	350,594	1,194,497	25.53	46,788
2007	1,415,623.21	330,406	291,719	1,123,904	25.72	43,698
2008	1,435,841.68	298,224	263,306	1,172,536	26.06	44,994
2009	1,189,928.37	216,567	191,210	998,718	26.22	38,090
2010	2,308,658.15	358,304	316,351	1,992,307	26.32	75,696
2011	1,567,087.89	199,490	176,132	1,390,956	26.29	52,908
2012	2,301,391.17	225,536	199,128	2,102,263	26.07	80,639
2013	2,446,042.40	164,619	145,344	2,300,698	25.41	90,543
2014	2,213,838.79	74,828	66,067	2,147,772	23.86	90,016
2015	688,878.53	5,235	4,622	684,257	21.86	31,302
	29,157,306.41	8,904,465	7,861,865	21,295,441		936,528

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 3.21

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1939	1,268.74	1,096	848	421	8.84	48
1940	1,254.11	1,077	834	420	9.17	46
1941	7,965.83	6,799	5,262	2,704	9.52	284
1942	1,842.48	1,563	1,210	632	9.87	64
1943	801.24	675	522	279	10.24	27
1944	1,542.67	1,291	999	544	10.62	51
1945	5,594.28	4,647	3,597	1,997	11.01	181
1946	2,054.71	1,694	1,311	744	11.42	65
1947	12,966.49	10,605	8,208	4,758	11.84	402
1948	78,995.57	64,072	49,590	29,406	12.28	2,395
1949	22,826.05	18,356	14,207	8,619	12.73	677
1950	28,644.30	22,832	17,671	10,973	13.19	832
1951	19,991.30	15,787	12,219	7,772	13.67	569
1952	184,983.64	144,657	111,960	73,024	14.17	5,153
1953	223,615.66	173,112	133,984	89,632	14.68	6,106
1954	329,362.53	252,341	195,305	134,058	15.20	8,820
1955	482,414.52	365,598	282,962	199,453	15.74	12,672
1956	654,000.59	490,095	379,320	274,681	16.29	16,862
1957	717,195.50	531,277	411,193	306,002	16.85	18,160
1958	644,275.22	471,513	364,938	279,337	17.43	16,026
1959	574,262.46	414,974	321,178	253,084	18.03	14,037
1960	632,539.41	451,241	349,248	283,291	18.63	15,206
1961	507,252.34	357,030	276,331	230,921	19.25	11,996
1962	675,838.31	469,032	363,017	312,821	19.89	15,728
1963	644,237.56	440,755	341,132	303,106	20.53	14,764
1964	617,241.86	416,021	321,988	295,254	21.19	13,934
1965	657,983.47	436,802	338,072	319,911	21.85	14,641
1966	766,717.82	500,958	387,727	378,991	22.53	16,822
1967	771,114.14	495,649	383,618	387,496	23.22	16,688
1968	562,896.97	355,751	275,341	287,556	23.92	12,022
1969	892,473.87	554,298	429,011	463,463	24.63	18,817
1970	1,962,876.77	1,197,355	926,718	1,036,159	25.35	40,874
1971	1,090,383.52	652,889	505,317	585,067	26.08	22,434
1972	1,196,816.18	702,986	544,091	652,725	26.82	24,337
1973	1,189,626.75	685,047	530,207	659,420	27.57	23,918
1974	1,011,538.32	570,659	441,674	569,864	28.33	20,115
1975	1,228,323.57	678,600	525,217	703,107	29.09	24,170
1976	1,103,285.75	596,282	461,505	641,781	29.87	21,486
1977	1,026,620.40	542,528	419,901	606,719	30.65	19,795
1978	1,093,137.38	564,398	436,828	656,309	31.44	20,875
1979	1,261,577.15	635,835	492,118	769,459	32.24	23,867
1980	1,603,761.97	788,313	610,132	993,630	33.05	30,064

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 369.2 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
1981	1,341,570.04	642,505	497,280	844,290	33.87	24,927
1982	1,356,443.93	632,523	489,555	866,889	34.69	24,990
1983	1,601,940.63	805,776	623,648	978,293	31.46	31,096
1984	1,490,050.84	725,953	561,867	928,184	32.46	28,595
1985	1,520,807.31	721,471	558,398	962,409	33.06	29,111
1986	1,225,216.02	565,192	437,442	787,774	33.67	23,397
1987	1,493,594.44	669,280	518,004	975,590	34.28	28,459
1988	1,770,293.14	764,767	591,908	1,178,385	35.28	33,401
1989	1,807,105.65	756,274	585,334	1,221,772	35.90	34,033
1990	1,665,881.93	674,349	521,927	1,143,955	36.52	31,324
1991	2,391,445.64	929,077	719,079	1,672,367	37.52	44,573
1992	1,940,788.31	726,825	562,542	1,378,246	38.14	36,136
1993	1,967,940.09	708,852	548,631	1,419,309	38.78	36,599
1994	2,217,451.73	762,360	590,045	1,627,407	39.77	40,920
1995	1,244,345.73	409,639	317,049	927,297	40.41	22,947
1996	1,397,185.61	439,415	340,095	1,057,091	41.05	25,751
1997	2,779,405.33	827,707	640,621	2,138,784	42.05	50,863
1998	92,001.27	26,018	20,137	71,864	42.69	1,683
1999	968,503.51	257,622	199,392	769,112	43.69	17,604
2000	1,677,926.48	420,656	325,576	1,352,350	44.34	30,500
2001	602,931.71	141,810	109,757	493,175	44.99	10,962
2002	1,153,893.47	251,780	194,870	959,023	45.99	20,853
2003	1,328,853.46	268,960	208,167	1,120,686	46.64	24,028
2004	1,578,583.86	292,354	226,274	1,352,310	47.65	28,380
2005	2,047,677.87	346,262	267,997	1,779,681	48.31	36,839
2006	2,639,232.90	403,275	312,123	2,327,110	48.97	47,521
2007	2,327,553.75	315,384	244,098	2,083,456	49.97	41,694
2008	3,320,375.89	394,793	305,559	3,014,817	50.64	59,534
2009	2,827,087.73	288,646	223,404	2,603,684	51.31	50,744
2010	3,998,475.24	338,271	261,812	3,736,663	52.31	71,433
2011	2,425,576.01	163,726	126,719	2,298,857	52.98	43,391
2012	1,769,027.35	88,805	68,732	1,700,295	53.66	31,686
2013	5,044,724.03	165,467	128,067	4,916,657	54.03	90,999
2014	3,283,855.00	49,586	38,378	3,245,477	54.41	59,649
2015	1,382,124.00	4,146	3,209	1,378,915	54.48	25,310
	92,171,971.30	31,066,016	24,044,207	68,127,764		1,765,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.92

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 31-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2020						
1978	335,837.40	294,422	287,474	48,363	3.77	12,828
1979	490,854.99	428,148	418,044	72,811	3.89	18,717
1980	530,727.62	460,640	449,769	80,959	4.00	20,240
1981	655,194.16	565,511	552,165	103,029	4.12	25,007
1982	776,127.33	666,290	650,566	125,561	4.23	29,683
1983	1,016,497.30	896,347	875,193	141,304	4.27	33,092
1984	990,776.38	867,623	847,147	143,629	4.38	32,792
1985	1,655,618.40	1,442,209	1,408,173	247,445	4.41	56,110
1986	1,676,330.29	1,445,164	1,411,058	265,272	4.61	57,543
1987	2,104,274.58	1,803,995	1,761,421	342,854	4.63	74,051
1988	2,410,812.84	2,044,128	1,995,887	414,926	4.81	86,263
1989	2,433,573.33	2,049,555	2,001,186	432,387	4.84	89,336
1990	2,598,275.53	2,168,001	2,116,837	481,439	4.93	97,655
1991	2,249,992.72	1,860,744	1,816,831	433,162	4.99	86,806
1992	2,448,107.71	2,001,083	1,953,858	494,250	5.10	96,912
1993	2,925,150.73	2,369,372	2,313,455	611,696	5.12	119,472
1994	2,846,492.41	2,277,194	2,223,453	623,039	5.21	119,585
1995	1,619,991.73	1,282,061	1,251,805	368,187	5.23	70,399
1996	1,115,836.54	872,138	851,556	264,281	5.26	50,244
1997	1,117,649.40	861,037	840,717	276,932	5.31	52,153
1998	1,229.77	934	912	318	5.34	60
2000	1,337,274.29	979,955	956,828	380,446	5.41	70,323
2001	1,076,289.81	772,776	754,539	321,751	5.43	59,254
2002	1,170,346.26	821,583	802,194	368,152	5.45	67,551
2003	5,146,195.52	3,519,998	3,436,926	1,709,270	5.47	312,481
2004	973,473.48	646,484	631,227	342,246	5.48	62,454
2005	29,325,956.87	18,800,871	18,357,173	10,968,784	5.50	1,994,324
2006	2,939,960.41	1,810,134	1,767,415	1,172,545	5.51	212,803
2007	1,735,588.49	1,016,881	992,883	742,705	5.54	134,062
2008	8,203,366.89	4,529,079	4,422,193	3,781,174	5.54	682,522
2009	3,867,921.65	1,981,149	1,934,394	1,933,528	5.56	347,757
2010	1,056,206.22	491,136	479,545	576,661	5.56	103,716
2011	34,145.46	13,928	13,599	20,546	5.56	3,695
2012	2,987,528.50	1,007,395	983,621	2,003,908	5.57	359,768
2013	3,498,131.95	867,187	846,721	2,651,411	5.56	476,872
2014	2,085,232.45	272,540	266,109	1,819,123	5.54	328,362
2015	695,008.00	20,364	19,883	675,125	5.52	122,305
	98,131,977.41	64,208,056	62,692,757	35,439,220		6,567,197

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 6.69

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 370.1 METERS - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
2002	109,006.59	101,136	69,243	39,764	1.00	39,764
2003	85,468.74	77,366	52,969	32,500	1.24	26,210
2004	30.92	27	18	13	1.53	8
2006	29,339.17	23,401	16,022	13,317	2.24	5,945
2007	11,888.80	8,848	6,058	5,831	2.69	2,168
2008	20,196.62	13,691	9,374	10,823	3.25	3,330
2009	11,306.95	6,767	4,633	6,674	3.91	1,707
2010	12,789.59	6,497	4,448	8,342	4.68	1,782
	280,027.38	237,733	162,765	117,262		80,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.4	28.90

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1901	1,120.52	1,121	1,121			
1902	9,951.51	9,952	9,952			
1903	5,246.84	5,247	5,247			
1904	4,035.67	4,036	4,036			
1905	1,250.78	1,251	1,251			
1906	51.83	52	52			
1907	3,007.57	3,008	3,008			
1908	27.08	27	27			
1910	4,291.68	4,292	4,292			
1911	1,964.58	1,965	1,965			
1913	10,300.67	10,301	10,301			
1914	823.37	823	823			
1915	576.91	577	577			
1916	146.01	146	146			
1917	1,633.28	1,633	1,633			
1918	381.31	381	381			
1919	201.12	201	201			
1920	6,937.93	6,938	6,938			
1921	7,140.61	7,141	7,141			
1922	7,555.93	7,556	7,556			
1923	10,662.34	10,662	10,662			
1924	24,179.24	24,179	24,179			
1925	15,519.37	15,519	15,519			
1926	44,168.08	44,168	44,168			
1927	47,101.00	47,101	47,101			
1928	88,333.14	88,333	88,333			
1929	16,121.71	16,122	16,122			
1930	19,015.04	19,015	19,015			
1931	57,357.58	57,358	57,358			
1932	12,242.60	12,243	12,243			
1933	31,165.94	31,166	31,166			
1934	43,716.17	43,716	43,716			
1935	28,137.87	28,138	28,138			
1936	4,615.85	4,616	4,616			
1937	39,959.86	39,960	39,960			
1938	465.96	466	466			
1939	23,776.72	23,777	23,777			
1940	11,622.53	11,623	11,623			
1941	39,026.36	39,026	39,026			
1942	10,259.67	10,260	10,260			
1943	10,944.19	10,944	10,944			
1944	2,018.04	2,018	2,018			

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1945	3,630.30	3,630	3,630			
1946	4,653.81	4,654	4,654			
1947	3,144.07	3,144	3,144			
1948	9,467.36	9,467	9,467			
1949	5,215.88	5,216	5,216			
1950	19,220.04	19,220	19,220			
1951	28,755.34	28,755	28,755			
1952	26,869.64	26,870	26,870			
1953	30,804.95	30,805	30,805			
1954	31,648.34	31,648	31,648			
1955	73,311.71	73,312	73,312			
1956	55,550.24	55,550	55,550			
1957	41,489.35	41,489	41,489			
1958	70,945.12	70,945	70,945			
1959	121,726.60	121,727	121,727			
1960	117,366.00	117,366	117,366			
1961	86,819.11	86,530	86,819			
1962	147,623.54	144,453	147,624			
1963	79,713.99	76,584	79,714			
1964	72,475.87	68,369	72,476			
1965	182,810.37	169,337	182,810			
1966	186,086.26	169,270	186,086			
1967	220,240.12	196,747	220,240			
1968	104,105.10	91,381	104,105			
1969	241,794.98	208,570	241,795			
1970	482,834.47	409,159	482,834			
1971	184,357.30	153,494	184,357			
1972	208,277.41	170,325	208,277			
1973	409,201.87	328,724	403,739	5,463	5.31	1,029
1974	230,897.67	182,067	223,615	7,283	5.71	1,275
1975	234,746.82	181,624	223,070	11,677	6.11	1,911
1976	297,883.13	226,061	277,648	20,235	6.51	3,108
1977	199,243.81	148,251	182,082	17,162	6.91	2,484
1978	322,157.88	234,818	288,403	33,755	7.32	4,611
1979	769,656.06	549,304	674,655	95,001	7.73	12,290
1980	859,986.89	600,400	737,411	122,576	8.15	15,040
1981	898,371.92	613,220	753,156	145,216	8.57	16,945
1982	1,742,767.33	1,161,851	1,426,985	315,782	9.00	35,087
1983	2,061,422.54	1,627,493	1,998,886	62,537	8.49	7,366
1984	2,121,429.33	1,648,351	2,024,503	96,926	8.85	10,952
1985	1,341,566.69	1,024,554	1,258,356	83,211	9.23	9,015
1986	909,696.48	681,999	837,631	72,065	9.63	7,483

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 373 STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-R0.5						
1987	596,870.96	438,581	538,665	58,206	10.05	5,792
1988	534,593.41	385,870	473,925	60,668	10.34	5,867
1989	361,369.37	255,777	314,145	47,224	10.66	4,430
1990	559,817.34	386,498	474,697	85,120	11.14	7,641
1991	588,536.08	396,968	487,556	100,980	11.50	8,781
1992	489,110.39	322,764	396,418	92,692	11.77	7,875
1993	852,565.39	547,262	672,147	180,418	12.18	14,813
1994	1,116,166.23	695,260	853,918	262,248	12.61	20,797
1995	909,910.16	550,405	676,007	233,903	12.95	18,062
1996	1,113,152.64	651,974	800,754	312,399	13.32	23,453
1997	1,593.51	904	1,110	484	13.61	36
1998	933.54	511	628	306	13.94	22
1999	2,453,216.74	1,289,656	1,583,954	869,263	14.29	60,830
2000	736,573.18	370,349	454,862	281,711	14.67	19,203
2001	178.71	86	106	73	14.90	5
2002	473,029.32	216,127	265,447	207,582	15.26	13,603
2003	47,336.67	20,502	25,181	22,156	15.49	1,430
2004	322,109.43	131,195	161,134	160,975	15.76	10,214
2005	2,620,305.35	999,646	1,227,764	1,392,541	15.94	87,361
2006	832,761.32	294,964	362,275	470,486	16.10	29,223
2007	2,112,345.61	686,724	843,434	1,268,912	16.26	78,039
2008	714,415.50	210,895	259,021	455,394	16.31	27,921
2009	598,373.34	157,791	193,799	404,574	16.29	24,836
2010	2,442,424.32	562,002	690,250	1,752,174	16.17	108,360
2011	2,592,774.39	501,961	616,508	1,976,266	15.97	123,749
2012	535,996.00	82,758	101,643	434,353	15.52	27,987
2013	324,786.83	35,954	44,159	280,628	14.72	19,064
2014	354,824.00	21,325	26,191	328,633	13.04	25,202
	40,173,089.88	22,658,501	27,343,831	12,829,259		903,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 2.25

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MANCHESTER FACILITY						
FULLY ACCRUED						
1986	20,753.01	20,753	20,753			
1989	42,805.51	42,806	42,806			
1990	56,762.89	56,763	56,763			
1991	6,822.59	6,823	6,823			
1993	14,855.36	14,855	14,855			
1994	38,204.69	38,205	38,205			
1995	34,201.35	34,201	34,201			
1996	15,914.81	15,915	15,915			
1997	7,985.20	7,985	7,985			
1998	44,526.07	44,526	44,526			
1999	18,639.11	18,639	18,639			
2002	2,790.44	2,790	2,790			
2003	25,901.66	25,902	25,902			
2004	97,964.29	97,964	97,964			
2005	41,986.42	41,986	41,986			
2006	38,137.34	38,137	38,137			
2009	29,612.90	29,613	29,613			
	537,863.64	537,863	537,864			
MANCHESTER FACILITY - SEYMORE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2059						
2009	717,757.40	113,477	93,011	624,746	31.07	20,108
2010	197.41	27	22	175	30.88	6
2011	217,902.26	24,231	19,861	198,041	30.65	6,461
2012	322,861.63	27,702	22,706	300,156	30.17	9,949
	1,258,718.70	165,437	135,600	1,123,119		36,524
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1927	104,130.64	96,045	78,723	25,408	4.26	5,964
1970	197,470.91	171,053	140,203	57,268	5.79	9,891
1971	252,062.08	217,807	178,524	73,538	5.80	12,679
1973	7,155.02	6,148	5,039	2,116	5.83	363
1974	696.49	597	489	207	5.85	35

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KIRKWOOD STREET HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
1978	18,131.19	15,320	12,557	5,574	5.90	945
1980	3,731.18	3,128	2,564	1,167	5.92	197
1983	8,315.91	7,015	5,750	2,566	5.90	435
1984	11,619.57	9,745	7,987	3,632	5.93	612
1985	21,023.68	17,561	14,394	6,630	5.88	1,128
1988	45,089.98	36,902	30,247	14,843	5.95	2,495
	669,426.65	581,321	476,477	192,950		34,744
MCKEESPORT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
1983	11,974.78	8,576	7,029	4,945	12.61	392
1984	39,019.07	27,672	22,681	16,338	12.64	1,293
1985	38,336.46	26,878	22,030	16,306	12.72	1,282
1987	8,460.20	5,793	4,748	3,712	12.82	290
1988	36,030.16	24,364	19,970	16,060	12.85	1,250
1989	44,076.32	29,377	24,079	19,998	12.93	1,547
1990	82,151.36	54,064	44,313	37,838	12.90	2,933
1991	16,992.79	10,976	8,996	7,996	13.07	612
1993	45,062.88	28,236	23,144	21,919	13.01	1,685
1994	21,675.54	13,322	10,919	10,756	13.06	824
2000	4,120.62	2,176	1,784	2,337	13.26	176
2001	3,583.53	1,829	1,499	2,084	13.27	157
2003	164,119.85	77,300	63,359	100,761	13.29	7,582
2004	24,076.14	10,825	8,873	15,203	13.26	1,147
2005	84,008.27	35,687	29,251	54,758	13.31	4,114
2007	59,950.43	22,212	18,206	41,744	13.31	3,136
2009	824,152.99	251,944	206,505	617,648	13.25	46,615
2011	7,239.76	1,629	1,335	5,905	13.20	447
2012	153,352.67	27,235	22,323	131,030	13.12	9,987
	1,668,383.82	660,095	541,044	1,127,340		85,469

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
1963	768,963.40	567,387	465,056	303,907	13.55	22,429
1966	35,005.31	25,337	20,767	14,238	14.02	1,016
1967	6,712.00	4,826	3,956	2,756	14.17	194
1968	2,398.79	1,713	1,404	995	14.31	70
1969	398.78	283	232	167	14.45	12
1970	16,146.49	11,368	9,318	6,829	14.59	468
1971	1,712.80	1,197	981	732	14.72	50
1973	309.59	213	175	135	14.98	9
1974	50,454.49	34,436	28,225	22,229	15.10	1,472
1975	6,520.93	4,413	3,617	2,904	15.22	191
1979	4,975.42	3,245	2,660	2,316	15.65	148
1980	3,063.80	1,978	1,621	1,443	15.75	92
1981	13,876.60	8,863	7,265	6,612	15.85	417
1982	1,203.92	761	624	580	15.94	36
1983	45,119.79	30,307	24,841	20,279	15.56	1,303
1984	187,708.72	124,432	101,990	85,719	15.68	5,467
1986	546,229.95	352,810	289,179	257,051	15.81	16,259
1987	7,969.56	5,080	4,164	3,806	15.83	240
1988	159,195.66	99,959	81,931	77,265	15.90	4,859
1989	42,559.22	26,276	21,537	21,022	16.01	1,313
1990	251,232.65	152,850	125,283	125,950	15.98	7,882
1991	459,655.52	273,863	224,470	235,185	16.17	14,545
1992	109,592.22	64,309	52,711	56,882	16.08	3,537
1994	65,001.93	36,564	29,970	35,032	16.20	2,162
1995	172,803.05	94,938	77,815	94,988	16.27	5,838
1996	114,662.00	61,333	50,271	64,391	16.38	3,931
1997	34,103.73	17,758	14,555	19,548	16.41	1,191
1998	5,020.01	2,544	2,085	2,935	16.39	179
1999	61,540.30	30,204	24,757	36,784	16.43	2,239
2000	86,444.69	40,906	33,528	52,916	16.51	3,205
2003	11,430.20	4,761	3,902	7,528	16.58	454
2004	791,163.92	312,826	256,406	534,758	16.56	32,292
2005	369,432.29	137,687	112,854	256,578	16.55	15,503
2007	884,365.38	284,058	232,827	651,539	16.56	39,344
2009	142,524.99	37,171	30,467	112,058	16.54	6,775
2010	117,515.54	26,641	21,836	95,679	16.49	5,802
2011	680,473.14	128,882	105,638	574,836	16.41	35,030

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
2012	1,227,542.90	181,922	149,111	1,078,431	16.29	66,202
2014	673,020.28	34,189	28,023	644,997	15.56	41,452
2015	299,120.12	3,290	2,697	296,423	14.94	19,841
	8,457,170.08	3,231,580	2,648,749	5,808,421		363,449
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
1963	4,207.27	2,941	2,411	1,797	15.99	112
1964	636,606.00	441,244	361,664	274,942	16.24	16,930
1967	2,701.54	1,824	1,495	1,207	16.97	71
1970	215,286.77	141,278	115,798	99,489	17.67	5,630
1972	13,721.57	8,826	7,234	6,487	18.11	358
1975	6,768.37	4,217	3,456	3,312	18.73	177
1977	22,451.12	13,671	11,205	11,246	19.12	588
1978	10,948.61	6,586	5,398	5,550	19.31	287
1979	35,017.57	20,805	17,053	17,965	19.49	922
1982	46,647.04	26,628	21,826	24,822	19.99	1,242
1983	73,273.43	45,950	37,663	35,611	18.93	1,881
1984	133,055.69	82,055	67,256	65,800	19.16	3,434
1986	479,597.04	286,224	234,602	244,995	19.48	12,577
1988	16,004.75	9,233	7,568	8,437	19.68	429
1989	3,321.57	1,879	1,540	1,781	19.83	90
1990	59,472.81	32,936	26,996	32,477	20.01	1,623
1991	44,799.19	24,344	19,953	24,846	20.03	1,240
1993	67,328.74	34,836	28,553	38,776	20.36	1,905
1994	47,686.25	24,043	19,707	27,980	20.49	1,366
1995	8,477.09	4,170	3,418	5,059	20.49	247
1996	32,193.92	15,402	12,624	19,570	20.54	953
1998	48,649.81	21,785	17,856	30,794	20.76	1,483
1999	18,342.22	7,928	6,498	11,844	20.80	569
2000	110,538.40	45,907	37,627	72,911	20.88	3,492
2001	4,012.92	1,599	1,311	2,702	20.89	129
2002	53,485.02	20,319	16,654	36,831	20.95	1,758
2003	71,739.29	25,891	21,221	50,518	20.95	2,411
2004	277,883.08	94,536	77,486	200,397	21.01	9,538
2005	111,532.14	35,534	29,125	82,407	21.03	3,919
2006	571,766.37	169,186	138,673	433,094	21.02	20,604

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHERN DIVISION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
2008	136,831.05	33,660	27,589	109,242	20.94	5,217
2009	1,088,002.87	237,402	194,585	893,417	20.90	42,747
2010	443,786.94	83,432	68,385	375,402	20.87	17,988
2011	973,293.11	151,834	124,450	848,843	20.74	40,928
2012	559,721.40	67,894	55,649	504,072	20.53	24,553
2014	358,944.15	14,824	12,150	346,794	19.33	17,941
2015	159,530.73	1,436	1,177	158,354	18.35	8,630
	6,947,625.84	2,242,259	1,837,857	5,109,769		253,969
WESTERN DISTRICT HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
1968	557,788.70	427,807	350,650	207,139	11.19	18,511
1969	188.85	144	118	71	11.27	6
1976	14,704.21	10,769	8,827	5,877	11.74	501
1977	11,934.29	8,681	7,115	4,819	11.80	408
1978	255.94	185	152	104	11.85	9
1983	1,450.41	1,057	866	584	11.83	49
1984	215,204.85	155,270	127,266	87,939	11.90	7,390
1985	27,238.65	19,421	15,918	11,320	12.01	943
1992	123,857.87	80,607	66,069	57,789	12.25	4,717
1993	145,724.42	93,541	76,670	69,054	12.18	5,669
1994	5,242.13	3,298	2,703	2,539	12.28	207
1995	93,754.40	57,828	47,398	46,356	12.32	3,763
1996	3,656.21	2,211	1,812	1,844	12.32	150
1997	22,292.39	13,199	10,818	11,474	12.29	934
1998	22,292.39	12,872	10,550	11,742	12.32	953
1999	72,480.54	40,741	33,393	39,087	12.34	3,168
2000	426,623.07	232,254	190,366	236,257	12.41	19,038
2006	172,736.47	71,720	58,785	113,952	12.44	9,160
2011	458,794.05	108,688	89,086	369,709	12.35	29,936
2014	448,680.18	29,344	24,052	424,629	11.91	35,653
2015	199,413.42	2,832	2,321	197,092	11.56	17,049
	3,024,313.44	1,372,469	1,124,937	1,899,376		158,214

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL DOWNTOWN - UNDERGROUND						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
1999	18,342.22	10,629	8,712	9,630	11.49	838
2001	6,608.19	3,601	2,951	3,657	11.55	317
2004	15,679.72	7,592	6,223	9,457	11.54	819
	40,630.13	21,822	17,886	22,744		1,974
WOODS RUN #1 SS&S CENTRAL DISTRICT						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
1980	19,288.25	12,920	10,590	8,698	14.29	609
1983	2,331.70	1,618	1,326	1,006	14.04	72
1988	9,342.33	6,067	4,973	4,370	14.49	302
1989	5,588.57	3,581	2,935	2,653	14.49	183
1992	9,149.42	5,577	4,571	4,578	14.62	313
1995	108,248.42	62,048	50,857	57,391	14.77	3,886
1996	19,712.60	11,027	9,038	10,674	14.84	719
2000	21,920.47	10,925	8,955	12,966	14.93	868
2001	608,086.00	292,733	239,937	368,149	14.90	24,708
2002	126,694.22	58,533	47,976	78,718	14.94	5,269
2003	393.51	174	143	251	14.98	17
2004	53,270.31	22,390	18,352	34,918	14.94	2,337
2005	29,421.83	11,660	9,557	19,865	14.98	1,326
2010	128,643.52	31,518	25,834	102,810	14.89	6,905
2011	265,847.78	54,632	44,779	221,069	14.82	14,917
2012	204,961.73	33,040	27,081	177,881	14.74	12,068
2014	314,076.13	17,463	14,313	299,763	14.16	21,170
2015	139,589.39	1,675	1,373	138,216	13.67	10,111
	2,066,566.18	637,581	522,590	1,543,976		105,780
WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1978	374,000.00	228,121	186,978	187,022	18.73	9,985
1980	76,422.92	45,484	37,281	39,142	19.06	2,054
1981	11,189.13	6,572	5,387	5,802	19.22	302
1983	28,599.00	18,117	14,850	13,749	18.42	746

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WOODS RUN #2 SOC						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
1985	24,290.54	14,929	12,236	12,054	18.71	644
1987	10,641.73	6,308	5,170	5,471	19.12	286
1989	1,571.49	901	739	833	19.21	43
1990	108,454.19	60,864	49,887	58,567	19.42	3,016
1991	24,869.57	13,693	11,223	13,646	19.45	702
1992	28,594.86	15,410	12,631	15,964	19.54	817
1994	18,576.93	9,521	7,804	10,773	19.82	544
1995	237,105.71	118,505	97,132	139,974	19.85	7,052
1996	62,222.38	30,234	24,781	37,441	19.93	1,879
1997	361,108.01	170,010	139,348	221,760	20.05	11,060
1998	664,728.08	303,249	248,557	416,172	20.07	20,736
2000	163,387.66	69,309	56,809	106,579	20.13	5,295
2001	1,812,941.45	737,323	604,343	1,208,598	20.18	59,891
2002	1,186,638.54	459,941	376,988	809,650	20.28	39,924
2003	482,889.43	177,703	145,653	337,236	20.32	16,596
2004	57,959.12	20,158	16,522	41,437	20.32	2,039
2005	9,296.15	3,035	2,488	6,809	20.29	336
2006	138,063.48	41,833	34,288	103,775	20.32	5,107
2007	65,303.96	18,161	14,886	50,418	20.34	2,479
2008	25,678.51	6,476	5,308	20,370	20.27	1,005
2009	380.29	85	70	311	20.21	15
2010	16,712.84	3,231	2,648	14,065	20.17	697
2011	367,093.25	58,955	48,322	318,771	20.03	15,915
2012	836,606.34	104,576	85,715	750,891	19.84	37,847
2013	139,339.98	11,955	9,799	129,541	19.53	6,633
2014	448,680.18	19,069	15,630	433,050	18.77	23,071
2015	199,413.42	1,855	1,520	197,893	17.82	11,105
	7,982,759.14	2,775,583	2,274,993	5,707,766		287,821
WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1980	15,410.92	8,389	6,876	8,535	22.81	374
1983	28,327.26	16,863	13,822	14,506	21.64	670
1984	46,505.08	27,103	22,215	24,290	22.07	1,101
1986	83,940.13	47,191	38,680	45,260	22.45	2,016
1987	580,392.73	319,854	262,167	318,226	22.67	14,037
1988	60,824.77	32,809	26,892	33,933	22.92	1,480

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WOODS RUN #3 OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1989	105,872.73	56,070	45,958	59,915	22.95	2,611
1990	2,028,462.93	1,047,701	858,743	1,169,720	23.25	50,311
1991	180,164.03	91,037	74,618	105,546	23.33	4,524
1992	83,811.27	41,336	33,881	49,930	23.46	2,128
1993	136,927.07	65,766	53,905	83,022	23.62	3,515
1994	73,404.04	34,258	28,079	45,325	23.81	1,904
1995	70,501.43	31,881	26,131	44,370	24.03	1,846
1996	451,890.34	198,289	162,527	289,364	24.09	12,012
1997	70,740.98	30,022	24,607	46,134	24.18	1,908
1998	54,522.89	22,300	18,278	36,245	24.32	1,490
1999	28,333.58	11,127	9,120	19,213	24.49	785
2000	646,059.94	243,435	199,530	446,530	24.54	18,196
2001	5,156,121.04	1,854,657	1,520,161	3,635,961	24.63	147,623
2002	504,084.74	172,699	141,552	362,533	24.62	14,725
2003	14,527.78	4,692	3,846	10,682	24.80	431
2004	292,780.93	89,123	73,049	219,732	24.75	8,878
2005	1,276,500.27	362,781	297,352	979,149	24.77	39,530
2006	21,504.15	5,643	4,625	16,879	24.84	680
2009	144,332.25	27,539	22,572	121,760	24.75	4,920
2010	68,095.68	11,188	9,170	58,925	24.58	2,397
2011	596,454.84	80,939	66,341	530,114	24.42	21,708
2012	241,299.01	25,361	20,787	220,512	24.12	9,142
2013	373,022.25	26,858	22,014	351,008	23.61	14,867
2014	797,361.03	28,546	23,398	773,963	22.48	34,429
2015	299,120.12	2,333	1,912	297,208	21.11	14,079
	14,531,296.21	5,017,790	4,112,807	10,418,489		434,317
WOODS RUN #4 COMMUNICATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1980	10,712.51	5,831	4,779	5,933	22.81	260
1983	3,657.61	2,177	1,784	1,873	21.64	87
1986	35,933.38	20,202	16,558	19,375	22.45	863
1988	9,286.46	5,009	4,106	5,181	22.92	226
1994	20,620.18	9,623	7,887	12,733	23.81	535
1996	744.81	327	268	477	24.09	20
1997	54,555.88	23,154	18,978	35,578	24.18	1,471
2000	23,528.39	8,865	7,266	16,262	24.54	663

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WOODS RUN #4 COMMUNICATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
2001	795,962.89	286,308	234,671	561,292	24.63	22,789
2002	76,989.54	26,377	21,620	55,370	24.62	2,249
2003	442.71	143	117	326	24.80	13
2004	2,379.61	724	593	1,786	24.75	72
2011	9,864.93	1,339	1,098	8,767	24.42	359
	1,044,678.90	390,079	319,726	724,953		29,607
WOODS RUN GUARD HOUSE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
1978	1,456.15	817	670	786	22.28	35
1980	527,586.95	287,192	235,395	292,191	22.81	12,810
1985	814,275.66	466,417	382,296	431,979	22.25	19,415
1986	14,436.99	8,116	6,652	7,785	22.45	347
1987	3,846.01	2,120	1,738	2,108	22.67	93
1988	8,030.81	4,332	3,551	4,480	22.92	195
1990	60,792.87	31,400	25,737	35,056	23.25	1,508
1991	852.26	431	353	499	23.33	21
1996	24,149.01	10,597	8,686	15,463	24.09	642
1998	15,769.11	6,450	5,287	10,482	24.32	431
2000	6,001.12	2,261	1,853	4,148	24.54	169
2001	15,255.18	5,487	4,497	10,758	24.63	437
2009	605,416.08	115,513	94,680	510,736	24.75	20,636
	2,097,868.20	941,133	771,395	1,326,473		56,739
RACCOON T & D HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1980	4,466.63	2,698	2,211	2,255	18.44	122
1982	6,317,725.62	3,721,267	3,050,118	3,267,607	18.72	174,552
1987	9,723.43	5,846	4,792	4,932	18.46	267
1988	44,445.57	26,236	21,504	22,941	18.62	1,232
1989	146,031.48	84,873	69,566	76,466	18.61	4,109
1990	46,056.95	26,193	21,469	24,588	18.83	1,306
1991	11,020.00	6,146	5,038	5,982	18.90	317

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RACCOON T & D HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
2000	44,538.57	19,290	15,811	28,728	19.41	1,480
2001	4,012.94	1,665	1,365	2,648	19.50	136
2002	5,351.86	2,123	1,740	3,612	19.53	185
2003	44,811.29	16,862	13,821	30,990	19.61	1,580
2004	91,719.17	32,689	26,793	64,926	19.56	3,319
2005	21,456.35	7,173	5,879	15,577	19.58	796
2009	73,876.90	16,977	13,915	59,962	19.55	3,067
2011	183,925.81	30,385	24,905	159,021	19.37	8,210
2012	36,959.20	4,753	3,896	33,063	19.19	1,723
2014	673,020.28	29,546	24,217	648,803	18.14	35,766
2015	299,120.12	2,872	2,354	296,766	17.28	17,174
	8,058,262.17	4,037,594	3,309,394	4,748,868		255,341
RACCOON S & S HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	2,384,494.57	1,404,515	1,151,204	1,233,291	18.72	65,881
1988	11,180.00	6,600	5,410	5,770	18.62	310
1991	12,027.76	6,708	5,498	6,530	18.90	346
1996	35,462.54	17,565	14,397	21,065	19.19	1,098
2000	44.99	19	16	29	19.41	1
2002	5,351.86	2,123	1,740	3,612	19.53	185
2003	2,719.34	1,023	838	1,881	19.61	96
2011	69,719.58	11,518	9,441	60,279	19.37	3,112
2012	23,737.40	3,053	2,502	21,235	19.19	1,107
	2,544,738.04	1,453,124	1,191,046	1,353,692		72,136
RACCOON GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1982	1,518,371.46	894,351	733,050	785,321	18.72	41,951
1987	2,732.66	1,643	1,347	1,386	18.46	75
1988	5,314.81	3,137	2,571	2,744	18.62	147
1991	60,628.56	33,813	27,715	32,914	18.90	1,741
1996	10,477.93	5,190	4,254	6,224	19.19	324

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RACCOON GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
1998	32,432.02	15,068	12,350	20,082	19.40	1,035
2004	1,773.48	632	518	1,255	19.56	64
2007	83,517.03	23,878	19,571	63,946	19.56	3,269
2011	44,221.68	7,305	5,988	38,234	19.37	1,974
	1,759,469.63	985,017	807,364	952,106		50,580
PREBLE AVE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
2006	13,041,155.39	2,833,843	2,322,745	10,718,410	31.82	336,845
2009	43,614.34	6,769	5,548	38,066	31.76	1,199
2010	95,890.97	12,744	10,446	85,445	31.53	2,710
2011	885,095.87	96,652	79,220	805,876	31.26	25,780
2012	1,024,243.15	86,241	70,687	953,556	30.84	30,919
2013	652,788.75	37,731	30,926	621,863	29.91	20,791
2014	217,596.25	6,267	5,137	212,460	28.15	7,547
	15,960,384.72	3,080,247	2,524,709	13,435,676		425,791
WOODS RUN TRAINING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
2006	9,427,600.47	2,140,065	1,754,094	7,673,506	30.08	255,103
2008	4,263,403.25	789,582	647,177	3,616,226	30.07	120,260
2010	878,058.81	122,665	100,542	777,517	29.77	26,117
2011	792,458.08	90,816	74,437	718,021	29.61	24,249
2012	161,276.30	14,305	11,725	149,551	29.12	5,136
	15,522,796.91	3,157,433	2,587,975	12,934,822		430,865

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WOODS RUN #5 TRANSPORTATION HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
2011	157,195.44	17,166	14,070	143,125	31.26	4,579
2012	18,251.45	1,537	1,260	16,992	30.84	551
	175,446.89	18,703	15,330	160,117		5,130
INDEPENDENT AGENT OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
2013	4,875,000.00	260,325	213,374	4,661,626	32.53	143,302
2014	1,625,000.00	43,550	35,696	1,589,304	30.32	52,418
	6,500,000.00	303,875	249,070	6,250,930		195,720
MCKEESPORT SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2073						
2013	11,817,246.40	631,041	517,229	11,300,017	32.53	347,372
2014	3,939,248.80	105,572	86,532	3,852,717	30.32	127,069
	15,756,495.20	736,613	603,761	15,152,734		474,441
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
1984	84.99	56	46	39	15.90	2
1986	3,841.17	2,403	1,970	1,872	17.25	109
1990	13,320.92	7,410	6,074	7,247	19.81	366
1993	1,024.01	510	418	606	22.03	28
1995	53,790.90	24,647	20,202	33,589	23.45	1,432
1996	220,391.97	96,708	79,266	141,126	24.09	5,858
1998	405,860.33	160,558	131,601	274,260	25.72	10,663
1999	82,154.16	30,824	25,265	56,889	26.36	2,158
2000	47,392.07	16,729	13,712	33,680	27.18	1,239
2001	506,817.75	168,263	137,916	368,902	27.83	13,256
2002	60,640.15	18,756	15,373	45,267	28.66	1,579
2003	82,395.28	23,598	19,342	63,053	29.49	2,138
2004	9,683.61	2,549	2,089	7,594	30.32	250

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
2005	28,947.71	6,974	5,716	23,232	30.98	750
2006	407,051.03	88,452	72,499	334,552	31.82	10,514
2007	40,135.97	7,766	6,365	33,771	32.65	1,034
2009	147,734.29	21,540	17,655	130,079	34.17	3,807
2010	6.38	1	1	6	35.01	
2011	608,346.22	59,010	48,367	559,979	35.69	15,690
2012	199,913.45	14,394	11,798	188,115	36.54	5,148
2013	931,582.78	43,691	35,811	895,772	37.23	24,060
2014	1,207,874.15	26,211	21,484	1,186,390	37.63	31,528
2015	398,826.83	1,755	1,438	397,388	37.71	10,538
	5,457,816.12	822,805	674,408	4,783,408		142,147
	122,062,710.61	33,170,423	27,284,982	94,777,729		3,900,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.3	3.20

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.1 OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1995	63,128.57	62,603	62,726	403	0.17	403
1998	54,120.57	45,552	45,642	8,479	3.17	2,675
2000	660,082.05	489,563	490,526	169,556	5.17	32,796
2001	20,471.30	14,159	14,187	6,284	6.17	1,018
2002	5,904.89	3,789	3,796	2,109	7.17	294
2003	206,707.26	122,302	122,542	84,165	8.17	10,302
2004	15,493.02	8,392	8,409	7,084	9.17	773
2005	244,565.11	120,245	120,481	124,084	10.17	12,201
2006	584,112.45	257,985	258,493	325,619	11.17	29,151
2007	0.08					
2009	5,884.00	1,716	1,719	4,165	14.17	294
2011	131,314.49	25,169	25,219	106,095	16.17	6,561
2012	205,398.34	29,099	29,156	176,242	17.17	10,265
2013	306,147.46	28,065	28,120	278,027	18.17	15,301
	2,503,329.59	1,208,639	1,211,016	1,292,314		122,034

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 4.87

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 391.2 E.D.P. EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
2010	1,257,227.50	1,215,324	1,146,676	110,552	0.17	110,552
2012	1,591,286.09	901,734	850,799	740,487	2.17	341,238
2013	526,987.82	193,231	182,316	344,672	3.17	108,729
2014	267,144.00	44,525	42,010	225,134	4.17	53,989
2015	87,468.00	2,915	2,750	84,718	4.83	17,540
	3,730,113.41	2,357,729	2,224,551	1,505,562		632,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.4	16.94

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1985	30,684.98	30,514	30,328	357	0.17	357
1986	177,767.94	170,855	169,811	7,957	1.17	6,801
1987	14,796.06	13,727	13,643	1,153	2.17	531
1988	271,628.35	242,955	241,471	30,157	3.17	9,513
1989	233,968.90	201,473	200,242	33,727	4.17	8,088
1990	263,249.75	217,913	216,582	46,668	5.17	9,027
1991	34,116.35	27,103	26,937	7,179	6.17	1,164
1993	107,936.90	78,554	78,074	29,863	8.17	3,655
1994	102,887.68	71,449	71,013	31,875	9.17	3,476
2000	130,828.73	64,687	64,292	66,537	15.17	4,386
2001	8,530.94	3,934	3,910	4,621	16.17	286
2003	61,839.75	24,392	24,243	37,597	18.17	2,069
2006	944,989.56	278,243	276,544	668,446	21.17	31,575
	2,383,225.89	1,425,799	1,417,090	966,136		80,928

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 3.40

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1990	591,157.13	587,214	583,110	8,047	0.17	8,047
1991	570,224.57	543,612	539,813	30,412	1.17	25,993
1992	516,074.80	471,347	468,053	48,022	2.17	22,130
1993	380,114.64	331,966	329,646	50,469	3.17	15,921
1994	393,988.58	328,323	326,029	67,960	4.17	16,297
1995	105,127.29	83,401	82,818	22,309	5.17	4,315
1996	63,672.70	47,967	47,632	16,041	6.17	2,600
1997	183,835.64	131,135	130,219	53,617	7.17	7,478
2000	195,075.03	115,744	114,935	80,140	10.17	7,880
2001	378,459.71	209,413	207,950	170,510	11.17	15,265
2002	583,922.00	299,745	297,650	286,272	12.17	23,523
2003	298,630.88	141,351	140,363	158,268	13.17	12,017
2004	321,887.03	139,483	138,508	183,379	14.17	12,941
2005	414,543.82	163,053	161,914	252,630	15.17	16,653
2006	2,711,903.67	958,197	951,500	1,760,404	16.17	108,869
2007	764,289.56	239,475	237,801	526,489	17.17	30,663
2008	268,216.94	73,312	72,800	195,417	18.17	10,755
2009	1,165,737.19	272,001	270,100	895,637	19.17	46,721
2010	1,011,200.81	195,495	194,129	817,072	20.17	40,509
2011	1,231,073.68	188,761	187,442	1,043,632	21.17	49,298
2012	2,373,514.76	268,990	267,110	2,106,405	22.17	95,012
2013	232,453.24	17,046	16,927	215,526	23.17	9,302
	14,755,103.67	5,807,031	5,766,449	8,988,655		582,189

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 3.95

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1995	179,481.33	177,986	175,814	3,667	0.17	3,667
1996	233,708.27	220,076	217,390	16,318	1.17	13,947
1997	500,403.76	446,195	440,750	59,654	2.17	27,490
1998	20,718.80	17,438	17,225	3,494	3.17	1,102
1999	455,605.57	360,689	356,288	99,318	4.17	23,817
2000	336,713.96	249,731	246,683	90,031	5.17	17,414
2001	45,223.40	31,280	30,898	14,325	6.17	2,322
2002	79,984.00	51,323	50,697	29,287	7.17	4,085
2005	139,720.33	68,696	67,858	71,862	10.17	7,066
2006	58,532.76	25,852	25,537	32,996	11.17	2,954
2008	845.29	289	285	560	13.17	43
2009	31,479.93	9,182	9,070	22,410	14.17	1,582
2010	516,762.85	124,886	123,362	393,401	15.17	25,933
2011	28,022.96	5,371	5,305	22,718	16.17	1,405
2012	320,665.31	45,429	44,875	275,790	17.17	16,062
2013	67,079.89	6,149	6,074	61,006	18.17	3,358
	3,014,948.41	1,840,572	1,818,111	1,196,837		152,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 5.05

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
2000	5,698,782.20	5,635,469	5,609,206	89,576	0.17	89,576
2001	750,078.68	691,738	688,514	61,565	1.17	52,620
2002	2,623,097.41	2,244,217	2,233,758	389,339	2.17	179,419
2003	3,273,882.16	2,582,733	2,570,697	703,185	3.17	221,825
2004	4,067,600.22	2,937,702	2,924,011	1,143,589	4.17	274,242
2005	14,307,123.94	9,379,178	9,335,468	4,971,656	5.17	961,636
2006	5,433,972.46	3,200,012	3,185,099	2,248,873	6.17	364,485
2007	1,618,774.68	845,357	841,417	777,358	7.17	108,418
2008	2,456,991.71	1,119,307	1,114,091	1,342,901	8.17	164,370
2009	4,982,332.27	1,937,579	1,928,549	3,053,783	9.17	333,019
2010	3,913,562.82	1,261,028	1,255,151	2,658,412	10.17	261,397
2011	2,378,630.68	607,883	605,050	1,773,581	11.17	158,781
2012	3,164,755.80	597,791	595,005	2,569,751	12.17	211,155
2013	5,190,675.57	634,404	631,447	4,559,229	13.17	346,183
2014	5,488,072.00	304,917	303,496	5,184,576	14.17	365,884
2015	1,335,812.00	14,841	14,772	1,321,040	14.83	89,079
	66,684,144.60	33,994,156	33,835,731	32,848,414		4,182,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 6.27

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT APRIL 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1996	4,448.76	4,189	4,128	321	1.17	274
2000	140,159.51	103,952	102,449	37,711	5.17	7,294
2002	77,503.00	49,731	49,012	28,491	7.17	3,974
2004	60,334.98	32,682	32,210	28,125	9.17	3,067
2005	45,054.60	22,152	21,832	23,223	10.17	2,283
2006	36,150.54	15,967	15,736	20,415	11.17	1,828
2007	351.23	138	136	215	12.17	18
	364,002.62	228,811	225,503	138,500		18,738

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 5.15

EXPERIENCED AND ESTIMATED NET SALVAGE

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2010 TRANSACTION YEAR				
352.00	31,457.32	56,931.00	25,222.30	31,708.70-
353.00	10,034,360.70	1,129,738.15	172,376.88	957,361.27-
354.00	67,335.20	706,539.71		706,539.71-
355.00	132,619.10	36,605.71		36,605.71-
356.00	130,075.93	89,309.48		89,309.48-
361.00	76,596.83	6,839.25	528.43	6,310.82-
362.00	4,392,739.60	2,551,159.64	186,529.33	2,364,630.31-
364.11	672,872.02	2,673,850.70	339,768.64	2,334,082.06-
365.01	7,950,421.90	2,185,425.33	2,095,740.89	89,684.44-
366.00	267,264.60	51,788.46		51,788.46-
367.00	2,516,688.72	1,765,610.28	988,823.29	776,786.99-
368.00	3,286,331.73	1,754,568.18	356,198.33	1,398,369.85-
369.20	200,251.93	2,011,774.94	522.92	2,011,252.02-
370.00	287,345.13	6,934.23		6,934.23-
370.10		631.88		631.88-
373.00	640,912.64	83,955.34		83,955.34-
390.00	764,327.95	225,651.84		225,651.84-
391.20	2,816,553.25			
392.00			246,842.15-	246,842.15-
393.00	6,174.38			
394.00	2,006,950.75			
395.00	355,482.86			
397.00	2,320,578.31	26,615.89	7.71	26,608.18-
398.00	11,764.84			
	38,969,105.69	15,363,930.01	3,918,876.57	11,445,053.44-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2011 TRANSACTION YEAR				
353.00	4,636,583.99	2,237,422.63	22,751.14	2,214,671.49-
354.00	314,062.69	521,787.63	47,739.53	474,048.10-
355.00	28,221.42	408,423.80	25,006.41	383,417.39-
356.00	328,486.53	3,854,947.96	580,986.19	3,273,961.77-
361.00	595,237.82	319,195.49		319,195.49-
362.00	6,693,903.32	1,150,920.11	124,674.79	1,026,245.32-
364.11	436,669.05	3,436,209.65	748,334.67	2,687,874.98-
365.01	9,142,265.33	2,442,794.97	1,082,338.48	1,360,456.49-
366.00	36,365.95			
367.00	3,750,552.13	1,302,737.29	774,784.35	527,952.94-
368.00	4,774,226.14	1,743,282.24	732,603.29	1,010,678.95-
369.20	5,648,716.71	1,312,441.03		1,312,441.03-
370.00	8,863,253.40	132,098.03		132,098.03-
370.10	1,505,426.30	17.99		17.99-
373.00	167,077.56	168,712.05		168,712.05-
390.00	1,436,244.93	398,190.54		398,190.54-
391.10	2,208,558.37			
391.20	1,400,079.08			
393.00	4,252.42			
394.00	496,700.61			
395.00	302,860.93			
397.00	849,494.71	123.20		123.20-
398.00	24,077.77			
	53,643,317.16	19,429,304.61	4,139,218.85	15,290,085.76-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2012 TRANSACTION YEAR				
353.00	5,606,557.45	2,033,425.41	182,157.80	1,851,267.61-
354.00	230,841.04			
355.00	49,842.91			
356.00	337,055.34	313,423.49		313,423.49-
361.00	153,704.80	305,774.11	15,745.89	290,028.22-
362.00	5,895,672.88	2,061,554.86	267,557.83	1,793,997.03-
364.11	891,985.72	2,317,743.98	398,519.18	1,919,224.80-
365.01	2,773,583.06	916,072.69	1,410,888.97	494,816.28
366.00	4,528.09	29,686.32		29,686.32-
367.00	4,010,321.35	569,591.24	1,215,511.49	645,920.25
368.00	4,638,500.10	1,135,425.22	479,453.91	655,971.31-
369.20	860,792.05	947,369.94	298.59	947,071.35-
370.00	1,449,227.33			
370.10	880,538.69			
373.00	120,314.54	105,394.69		105,394.69-
390.00	15,793,417.85	1,792,147.48	18,900.00-	1,811,047.48-
391.10	420,343.35			
391.20	91,340.48			
392.00	1,197,948.84	1,873.00-	105,895.00	107,768.00
393.00	145,352.38			
394.00	184,990.21			
395.00	378,936.96			
397.00	4,636,236.85			
398.00	44,139.14			
	50,796,171.41	12,525,736.43	4,057,128.66	8,468,607.77-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2013 TRANSACTION YEAR				
352.00		3,695.68		3,695.68-
353.00	3,578,917.55	675,837.63	84,366.68	591,470.95-
354.00	2,308,792.35	1,000,647.00	72,663.30	927,983.70-
355.00	206,284.87	20,918.70	7,983.45	12,935.25-
356.00	403,323.60	243,941.47	251,448.30	7,506.83
357.00	2,310.45	8,152.24	242,994.34	234,842.10
358.00	2,191,740.03	40,761.20	1,214,971.42	1,174,210.22
361.00	20,366.42	5,463.41	139.49	5,323.92-
362.00	1,426,540.81	580,926.18	63,887.47	517,038.71-
364.11	1,076,846.84	3,346,191.10	505,722.43	2,840,468.67-
365.01	4,429,696.88	756,157.58	1,134,000.76	377,843.18
366.00	127,670.61	87,591.53		87,591.53-
367.00	1,500,879.65	396,397.88	418,581.81	22,183.93
368.00	4,672,192.93	1,565,943.29	802,697.52	763,245.77-
369.20	1,678,867.36	3,243,181.83	33,835.93	3,209,345.90-
370.00	1,044,559.62	3,082.60		3,082.60-
373.00	20,549.00	13,136.75		13,136.75-
390.00	665,748.16	20,383.40	11,770.22-	32,153.62-
391.20	312,802.17			
392.00	636,912.64		74,937.29-	74,937.29-
393.00	114,917.73			
394.00	510,290.21			
395.00	612,016.76			
397.00	665,336.14		218.07	218.07
398.00	25,413.74			
	28,232,976.52	12,012,409.47	4,746,803.46	7,265,606.01-

DUQUESNE LIGHT COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
353.00	2,650,081.20	299,783.40	54,308.22	245,475.18-
354.00	791,379.12	1,313,112.00	23,988.06	1,289,123.94-
355.00	6,729.33	14,532.90	260.04	14,272.86-
356.00	228,036.03	756,600.60	146,143.17	610,457.43-
362.00	1,966,706.75	520,980.57	66,713.60	454,266.97-
364.11	1,023,331.85	3,528,568.33	499,171.27	3,029,397.06-
365.01	3,957,910.56	390,996.07	972,350.73	581,354.66
366.00	670,934.62	439,561.58		439,561.58-
367.00	1,996,634.49	415,734.66	483,221.81	67,487.15
368.00	4,556,318.47	1,228,720.04	668,389.81	560,330.23-
369.20	2,008,226.83	4,186,126.37	15,659.18	4,170,467.19-
370.00	1,450,172.67	3,551.55		3,551.55-
373.00	78,999.17	46,050.00		46,050.00-
390.00	442,750.75		2,848.20-	2,848.20-
391.10	85,676.91			
391.20	2,267,836.68			
392.00	448,369.24		51,518.91-	51,518.91-
393.00	52,494.51			
394.00	204,432.87			
395.00	471,241.54			
397.00	1,801,011.28		28.28	28.28
	27,159,274.87	13,144,318.07	2,875,867.06	10,268,451.01-
TOTAL	198,800,845.65	72,475,698.59	19,737,894.60	52,737,803.99-