

Q.1. Provide schedules supporting claimed amounts for Electric Plant in Service by function and by account if available.

A.1. Attachment V-A-1a provides Duquesne Light Company's plant in service by account for the year ending March 31, 2014.

Attachment V-A-1b provides Duquesne Light Company's plant in service by account for the year ending April 30, 2015.

**DUQUESNE LIGHT COMPANY**

Electric Plant in Service

March 31, 2014

(Thousands of Dollars)

	<u>Amount</u>
<b><u>INTANGIBLE</u></b>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	21,541
Subtotal - Intangible	<u>21,648</u>
<b><u>TRANSMISSION</u></b>	
350.0 Land and Land Rights	14,151
352.0 Structures and Improvements	21,295
353.0 Station Equipment	353,184
354.0 Towers and Fixtures	78,114
355.0 Poles and Fixtures	36,722
356.0 Overhead Conductors and Devices	78,212
357.0 Underground Conduit	69,905
358.0 Underground Conductors and Devices	95,875
359.0 Roads and Trails	2,092
Subtotal - Transmission	<u>749,550</u>
<b><u>DISTRIBUTION</u></b>	
360.0 Land and Land Rights	13,038
361.0 Structures and Improvements	61,258
362.0 Station Equipment	419,773
364.0 Poles, Towers and Fixtures	393,555
365.0 Overhead Conductors and Devices	402,169
366.0 Underground Conduit	120,073
367.0 Underground Conductors and Devices	294,970
368.0 Line Transformers	334,545
369.0 Services	89,714
370.0 Meters	97,443
370.1 Meter Communication Devices	280
373.0 Street Lighting and Signal Systems	39,898
Subtotal - Distribution	<u>2,266,716</u>
<b><u>GENERAL PLANT</u></b>	
389.1 Land and Land Rights	5,859
390.1 Structures and Improvements	116,099
391.0 Office Furniture and Equipment	8,299
392.0 Transportation Equipment	66,003
393.0 Stores Equipment	2,436
394.0 Tools, Shop and Garage Equipment	14,960
395.0 Laboratory Equipment	3,486
396.0 Power Operated Equipment	2,854
397.0 Communication Equipment	62,671
398.0 Miscellaneous Equipment	364
Subtotal - General Plant	<u>283,031</u>

**GENERAL PLANT - LEASEHOLD IMPROVEMENTS**

390.2 Improvements Leased Property 9,387

Total - Electric Plant in Service \$ 3,330,332

**RECAP - Electric Plant in Service**

Intangible	\$ 21,648
Transmission	749,550
Distribution	2,266,716
General Plant	292,418
Total - Electric Plant in Service	<u><u>\$ 3,330,332</u></u>

**DUQUESNE LIGHT COMPANY**  
Electric Plant in Service  
April 30, 2015  
(Thousands of Dollars)

	<u>Amount</u>
<b><u>INTANGIBLE</u></b>	
301.0 Organization	100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	116,719
Subtotal - Intangible	<u>116,826</u>
<b><u>TRANSMISSION</u></b>	
350.0 Land and Land Rights	14,151
352.0 Structures and Improvements	21,295
353.0 Station Equipment	367,062
354.0 Towers and Fixtures	82,091
355.0 Poles and Fixtures	36,912
356.0 Overhead Conductors and Devices	82,498
357.0 Underground Conduit	69,905
358.0 Underground Conductors and Devices	95,875
359.0 Roads and Trails	2,092
Subtotal - Transmission	<u>771,881</u>
<b><u>DISTRIBUTION</u></b>	
360.0 Land and Land Rights	13,038
361.0 Structures and Improvements	61,258
362.0 Station Equipment	424,150
364.0 Poles, Towers and Fixtures	412,783
365.0 Overhead Conductors and Devices	417,626
366.0 Underground Conduit	149,205
367.0 Underground Conductors and Devices	305,258
368.0 Line Transformers	355,130
369.0 Services	92,170
370.0 Meters	98,132
370.1 Meter Communication Devices	280
373.0 Street Lighting and Signal Systems	40,174
Subtotal - Distribution	<u>2,369,204</u>
<b><u>GENERAL PLANT</u></b>	
389.1 Land and Land Rights	5,859
390.1 Structures and Improvements	122,059
391.0 Office Furniture and Equipment	6,232
392.0 Transportation Equipment	70,463
393.0 Stores Equipment	2,383
394.0 Tools, Shop and Garage Equipment	14,756
395.0 Laboratory Equipment	3,015
396.0 Power Operated Equipment	2,854
397.0 Communication Equipment	66,681
398.0 Miscellaneous Equipment	364
Subtotal - General Plant	<u>294,666</u>

**GENERAL PLANT - LEASEHOLD IMPROVEMENTS**

390.2 Improvements Leased Property 9,387

Total - Electric Plant in Service 3,561,964

**RECAP - Electric Plant in Service**

Intangible 116,826

Transmission 771,881

Distribution 2,369,204

General Plant 304,053

Total - Electric Plant in Service 3,561,964

- Q.2. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.
- A.2. Attachment V-A-2 compares Duquesne's calculated depreciation reserve versus book reserve by account for the historic, future and fully forecasted test years ending March 31, 2013, March 31, 2014 and April 30, 2015, respectively.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AT MARCH 31, 2013

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
<b>Depreciable Plant</b>			
<b>Transmission Plant</b>			
352	Structures and Improvements		
	Major Structures	3,902,880	3,763,219
	Other Small Structures	1,827,383	1,761,992
	<i>Total Account 352</i>	<u>5,730,263</u>	<u>5,525,211</u>
353	Station Equipment	83,873,134	70,644,620
354	Towers and Fixtures	29,457,499	27,317,095
355	Poles and Fixtures	6,161,556	5,361,298
356	Overhead Conductors and Devices	24,191,869	22,581,760
357	Underground Conduit	23,452,817	22,121,410
358	Underground Conductors and Devices	13,953,635	14,660,729
359	Roads and Trails	70,701	135,265
	<b>Total Transmission Plant</b>	<b>186,891,474</b>	<b>168,347,388</b>
<b>Distribution Plant</b>			
361	Structures and Improvements		
	Major Structures	20,202,878	20,065,865
	Other Small Structures	9,818,953	9,752,363
	<i>Total Account 361</i>	<u>30,021,831</u>	<u>29,818,228</u>
362	Station Equipment		
	Company Stations	101,259,209	92,139,963
	Customer High Tension	14,085,514	12,816,994
	Portable Substations	352,387	320,652
	<i>Total Account 362</i>	<u>115,697,110</u>	<u>105,277,609</u>
364.11	Poles, Towers and Fixtures	137,952,943	144,931,330
365.01	Overhead Conductors and Devices	115,972,622	116,165,657
366	Underground Conduit	43,034,513	39,273,068
367	Underground Conductors and Devices	78,043,206	85,178,156
368	Line Transformers		
	Overhead	62,872,135	53,436,810
	Conventional Distribution	16,263,837	13,823,096
	Network	10,015,492	8,512,451
	Underground Res. Distribution	7,953,208	6,759,657
	<i>Total Account 368</i>	<u>97,104,672</u>	<u>82,532,014</u>
369.2	Services	31,260,943	29,654,035
370	Meters	54,805,075	52,632,787

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AT MARCH 31, 2013

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
370.1	Meters - Communication Equipment	212,095	(391,326)
373	Street Lighting Equipment	20,841,714	25,186,325
	<b>Total Distribution Plant</b>	<b>724,946,724</b>	<b>710,257,883</b>
	<b>General Plant</b>		
390	Structures and Improvements		
	Major Structures	27,212,388	19,430,461
	Other Small Structures	763,780	540,522
	<i>Total Account 390</i>	<u>27,976,168</u>	<u>19,970,983</u>
391	Office Furniture and Equipment		
	Office Furniture	1,033,929	1,033,325
	EDP Equipment	2,929,105	2,861,125
	<i>Total Account 391</i>	<u>3,963,034</u>	<u>3,894,450</u>
392	Transportation Equipment	39,051,133	39,051,133
393	Stores Equipment	1,424,571	1,412,956
394	Tools, Shop and Garage Equipment	5,279,573	5,222,524
395	Laboratory Equipment	2,579,733	2,533,644
396	Power Operated Equipment	981,314	981,314
397	Communication Equipment	27,764,869	27,630,268
398	Miscellaneous Equipment	215,990	211,774
	<b>Total General Plant</b>	<b>109,236,385</b>	<b>100,909,046</b>
	<b>Total Depreciable Plant</b>	<b><u>1,021,074,583</u></b>	<b><u>979,514,317</u></b>
	<b>Unrecovered Adjustment for Amortization</b>		
391	Office Furniture and Equipment		
	Office Furniture		1,060,000
	EDP Equipment		1,904,500
	<i>Total Account 391</i>		<u>2,964,500</u>
393	Stores Equipment		147,000
394	Tools, Shop and Garage Equipment		850,000
395	Laboratory Equipment		554,500
397	Communication Equipment		4,380,000
398	Miscellaneous Equipment		43,400
	<b>Total Unrecovered Adjustment for Amortization</b>		<b><u>8,939,400</u></b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AT MARCH 31, 2013

<u>Depreciable Group</u>	<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)	(2)	(3)
<b>Intangible and Nondepreciable Plant</b>		
301 Organization		
302 Franchises and Consents		
303 Miscellaneous Intangible Plant		14,448,687
350 Land and Land Rights		
360 Land and Land Rights		
389 Land and Land Rights		
390.2 Structures and Improvements - Leaseholds		<u>5,678,208</u>
<b>Total Intangible and Nondepreciable Plant</b>		<b>20,126,895</b>
<b>Total Utility Plant</b>	<b><u>1,021,074,583</u></b>	<b><u>990,701,812</u></b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AT MARCH 31, 2014

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
<b>Depreciable Plant</b>			
<b>Transmission Plant</b>			
352	Structures and Improvements		
	Major Structures	4,204,705	4,104,599
	Other Small Structures	<u>2,061,845</u>	<u>2,012,757</u>
	<i>Total Account 352</i>	6,266,550	6,117,356
353	Station Equipment	90,933,541	78,913,659
354	Towers and Fixtures	28,500,319	25,166,756
355	Poles and Fixtures	6,820,453	6,169,642
356	Overhead Conductors and Devices	25,192,183	24,464,706
357	Underground Conduit	24,543,523	23,344,140
358	Underground Conductors and Devices	15,614,688	16,366,410
359	Roads and Trails	<u>111,072</u>	<u>174,381</u>
	<b>Total Transmission Plant</b>	<b>197,982,329</b>	<b>180,717,050</b>
<b>Distribution Plant</b>			
361	Structures and Improvements		
	Major Structures	21,023,752	21,093,719
	Other Small Structures	<u>10,284,752</u>	<u>10,318,979</u>
	<i>Total Account 361</i>	31,308,504	31,412,698
362	Station Equipment		
	Company Stations	107,401,144	100,498,906
	Customer High Tension	14,611,773	13,672,733
	Portable Substations	<u>502,256</u>	<u>469,978</u>
	<i>Total Account 362</i>	122,515,173	114,641,617
364.11	Poles, Towers and Fixtures	144,177,176	150,906,646
365.01	Overhead Conductors and Devices	121,780,844	122,700,469
366	Underground Conduit	44,430,890	40,991,882
367	Underground Conductors and Devices	83,121,481	90,862,664
368	Line Transformers		
	Overhead	66,281,642	57,302,255
	Conventional Distribution	16,911,032	14,620,040
	Network	10,403,456	8,994,066
	Underground Res. Distribution	<u>8,367,737</u>	<u>7,234,133</u>
	<i>Total Account 368</i>	101,963,867	88,150,494
369.2	Services	31,052,456	26,811,610
370	Meters	59,199,752	57,381,269

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AT MARCH 31, 2014

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
370.1	Meters - Communication Equipment	225,468	(50,570)
373	Street Lighting Equipment	<u>21,745,884</u>	<u>26,333,709</u>
	<b>Total Distribution Plant</b>	<b>761,521,495</b>	<b>750,142,488</b>
	<b>General Plant</b>		
390	Structures and Improvements		
	Major Structures	29,458,099	22,542,228
	Other Small Structures	<u>735,695</u>	<u>559,447</u>
	<i>Total Account 390</i>	30,193,794	23,101,675
391	Office Furniture and Equipment		
	Office Furniture	1,157,639	1,162,775
	EDP Equipment	<u>3,735,034</u>	<u>3,665,838</u>
	<i>Total Account 391</i>	4,892,673	4,828,613
392	Transportation Equipment	39,675,960	39,675,960
393	Stores Equipment	1,391,798	1,381,061
394	Tools, Shop and Garage Equipment	5,370,077	5,317,637
395	Laboratory Equipment	2,142,603	2,115,112
396	Power Operated Equipment	1,092,888	1,092,888
397	Communication Equipment	31,130,486	31,008,532
398	Miscellaneous Equipment	<u>209,092</u>	<u>205,195</u>
	<b>Total General Plant</b>	<b>116,099,371</b>	<b>108,726,673</b>
	<b>Total Depreciable Plant</b>	<b><u>1,075,603,195</u></b>	<b><u>1,039,586,211</u></b>
	<b>Unrecovered Adjustment for Amortization</b>		
391	Office Furniture and Equipment		
	Office Furniture		674,545
	EDP Equipment		<u>1,211,955</u>
	<i>Total Account 391</i>		1,886,500
393	Stores Equipment		93,545
394	Tools, Shop and Garage Equipment		540,909
395	Laboratory Equipment		352,864
397	Communication Equipment		2,787,273
398	Miscellaneous Equipment		<u>27,618</u>
	<b>Total Unrecovered Adjustment for Amortization</b>		<b>5,688,709</b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AT MARCH 31, 2014

<u>Depreciable Group</u>	<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)	(2)	(3)
<b>Intangible and Nondepreciable Plant</b>		
301 Organization		
302 Franchises and Consents		
303 Miscellaneous Intangible Plant		15,491,526
350 Land and Land Rights		
360 Land and Land Rights		
389 Land and Land Rights		
390.2 Structures and Improvements - Leaseholds		<u>6,116,148</u>
<b>Total Intangible and Nondepreciable Plant</b>		<b>21,607,674</b>
<b>Total Utility Plant</b>	<b><u>1,075,603,195</u></b>	<b><u>1,055,505,176</u></b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AT APRIL 30, 2015

<u>Depreciable Group</u>	<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)	(2)	(3)
<b>Depreciable Plant</b>		
<b>Transmission Plant</b>		
352	Structures and Improvements	
	Major Structures	4,532,647
	Other Small Structures	2,313,525
	<i>Total Account 352</i>	<u>6,846,172</u>
353	Station Equipment	99,564,885
354	Towers and Fixtures	29,081,548
355	Poles and Fixtures	7,667,288
356	Overhead Conductors and Devices	26,492,599
357	Underground Conduit	25,737,233
358	Underground Conductors and Devices	17,527,686
359	Roads and Trails	154,789
	<b>Total Transmission Plant</b>	<b>213,072,200</b>
		<b>198,052,533</b>
<b>Distribution Plant</b>		
361	Structures and Improvements	
	Major Structures	21,915,681
	Other Small Structures	10,789,135
	<i>Total Account 361</i>	<u>32,704,816</u>
362	Station Equipment	
	Company Stations	114,375,113
	Customer High Tension	15,203,612
	Portable Substations	660,698
	<i>Total Account 362</i>	<u>130,239,423</u>
364.11	Poles, Towers and Fixtures	151,479,395
365.01	Overhead Conductors and Devices	128,706,219
366	Underground Conduit	45,914,469
367	Underground Conductors and Devices	88,688,983
368	Line Transformers	
	Overhead	70,453,085
	Conventional Distribution	17,850,442
	Network	11,045,443
	Underground Res. Distribution	8,904,465
	<i>Total Account 368</i>	<u>108,253,435</u>
369.2	Services	31,066,016
370	Meters	64,208,056
		24,044,207
		62,692,757

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AT APRIL 30, 2015

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
370.1	Meters - Communication Equipment	237,733	162,765
373	Street Lighting Equipment	<u>22,658,501</u>	<u>27,343,831</u>
	<b>Total Distribution Plant</b>	<b>804,157,046</b>	<b>797,582,117</b>
	<b>General Plant</b>		
390	Structures and Improvements		
	Major Structures	32,347,618	26,610,574
	Other Small Structures	<u>822,805</u>	<u>674,408</u>
	<i>Total Account 390</i>	33,170,423	27,284,982
391	Office Furniture and Equipment		
	Office Furniture	1,208,639	1,211,016
	EDP Equipment	<u>2,357,729</u>	<u>2,224,551</u>
	<i>Total Account 391</i>	3,566,368	3,435,567
392	Transportation Equipment	42,172,384	42,172,384
393	Stores Equipment	1,425,799	1,417,090
394	Tools, Shop and Garage Equipment	5,807,031	5,766,449
395	Laboratory Equipment	1,840,572	1,818,111
396	Power Operated Equipment	1,213,918	1,213,918
397	Communication Equipment	33,994,156	33,835,731
398	Miscellaneous Equipment	<u>228,811</u>	<u>225,503</u>
	<b>Total General Plant</b>	<b>123,419,462</b>	<b>117,169,735</b>
	<b>Total Depreciable Plant</b>	<b><u>1,140,648,708</u></b>	<b><u>1,112,804,385</u></b>
	<b>Unrecovered Adjustment for Amortization</b>		
391	Office Furniture and Equipment		
	Office Furniture		256,970
	EDP Equipment		<u>461,697</u>
	<i>Total Account 391</i>		718,667
393	Stores Equipment		35,636
394	Tools, Shop and Garage Equipment		206,061
395	Laboratory Equipment		134,424
397	Communication Equipment		1,061,818
398	Miscellaneous Equipment		<u>10,521</u>
	<b>Total Unrecovered Adjustment for Amortization</b>		<b>2,167,127</b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION  
AND BOOK RESERVE AT APRIL 30, 2015

<u>Depreciable Group</u>	<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)	(2)	(3)
<b>Intangible and Nondepreciable Plant</b>		
301 Organization		
302 Franchises and Consents		
303 Miscellaneous Intangible Plant		25,625,391
350 Land and Land Rights		
360 Land and Land Rights		
389 Land and Land Rights		
390.2 Structures and Improvements - Leaseholds		<u>6,589,777</u>
<b>Total Intangible and Nondepreciable Plant</b>		<b>32,215,168</b>
<b>Total Utility Plant</b>	<b><u>1,140,648,708</u></b>	<b><u>1,142,852,426</u></b>

Q.3. Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost plant and applicable reserves to the test year end as submitted in the current proceeding.

A.3. Attachment V-A-3a provides Duquesne Light Company's plant in service and applicable reserves by account as of March 31, 2013 and as of March 31, 2014.

Attachment V-A-3b provides Duquesne Light Company's plant in service and applicable reserves by account as of April 30, 2015.

**DUQUESNE UGHT COMPANY**  
**Original Plant Costs**  
**Balances As of March 31, 2014**  
**(Thousands of Dollars)**

	Original Cost 3/31/2013	Additions	Retirements	Transfers & Adjustments	Original Cost 3/31/2014
<b>INTANGIBLE</b>					
301.0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302.0 Franchises and Consents	7	-	-	-	7
303.0 Miscellaneous Intangible Plant	22,819	2,071	(3,349)	-	21,541
Subtotal- Intangible	<u>22,926</u>	<u>2,071</u>	<u>(3,349)</u>	<u>-</u>	<u>21,648</u>
<b>TRANSMISSION</b>					
350.0 Land and Land Rights	14,151	-	-	-	14,151
352.0 Structures and Improvements	21,295	-	-	-	21,295
353.0 Station Equipment	333,408	23,796	(4,020)	-	353,184
354.0 Towers and Fixtures	67,050	13,569	(2,505)	-	78,114
355.0 Poles and Fixtures	31,033	5,898	(209)	-	36,722
356.0 Overhead Conductors and Devices	71,285	7,369	(442)	-	78,212
357.0 Underground Conduit	67,259	2,646	-	-	69,905
358.0 Underground Conductors and Devices	91,825	4,050	-	-	95,875
359.0 Roads and Trails	2,092	-	-	-	2,092
Subtotal - Transmission	<u>699,398</u>	<u>57,328</u>	<u>(7,176)</u>	<u>-</u>	<u>749,550</u>
<b>DISTRIBUTION</b>					
360.0 Land and Land Rights	13,038	-	-	-	13,038
361.0 Structures and Improvements	61,210	53	(5)	-	61,258
362.0 Station Equipment	412,232	9,684	(2,143)	-	419,773
364.0 Poles, Towers and Fixtures	372,296	22,457	(1,198)	-	393,555
365.0 Overhead Conductors and Devices	385,206	21,585	(4,622)	-	402,169
366.0 Underground Conduit	112,533	7,711	(171)	-	120,073
367.0 Underground Conductors and Devices	286,079	10,579	(1,687)	-	294,971
368.0 Line Transformers	312,652	27,068	(5,175)	-	334,545
369.0 Services	87,454	4,296	(2,036)	-	89,714
370.0 Meters	97,106	2,026	(1,409)	-	97,723
373.0 Street Lighting and Signal Systems	39,866	41	(9)	-	39,898
Subtotal - Distribution	<u>2,179,673</u>	<u>105,500</u>	<u>(18,455)</u>	<u>-</u>	<u>2,266,718</u>
<b>GENERAL PLANT</b>					
389.0 Land and Land Rights	5,859	-	-	-	5,859
390.1 Structures and Improvements	92,111	24,864	(876)	-	116,099
391.0 Office Furniture and Equipment	8,054	558	(313)	-	8,299
392.0 Transportation Equipment	61,032	8,371	(3,400)	-	66,003
393.0 Stores Equipment	2,551	-	(115)	-	2,436
394.0 Tools, Shop and Garage Equipment	15,311	159	(510)	-	14,960
395.0 Laboratory Equipment	4,253	(155)	(612)	-	3,486
396.0 Power Operated Equipment	2,854	-	-	-	2,854
397.0 Communication Equipment	58,533	4,763	(624)	-	62,672
398.0 Miscellaneous Equipment	389	-	(26)	-	363
Subtotal - General Plant	<u>250,946</u>	<u>38,560</u>	<u>(6,476)</u>	<u>-</u>	<u>283,030</u>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
390.2 Improvements Leased Property	9,386	-	-	-	9,386
Total - Electric Plant In Service	<u>\$ 3,162,330</u>	<u>\$ 203,459</u>	<u>\$ (35,456)</u>	<u>\$ -</u>	<u>\$ 3,330,332</u>
<b>RECAP</b>					
	Original Cost 3/31/2013	Additions	Retirements	Transfers & Adjustments	Original Cost 3/31/2014
Intangible	\$ 22,926	\$ 2,071	\$ (3,349)	\$ -	\$ 21,648
Transmission	699,398	57,328	(7,176)	-	749,550
Distribution	2,179,673	105,500	(18,455)	-	2,266,718
General Plant	260,333	38,560	(6,476)	-	292,417
Total YTD ° Electric Plant in Service	<u>\$ 3,162,330</u>	<u>\$ 203,459</u>	<u>\$ (35,456)</u>	<u>\$ -</u>	<u>\$ 3,330,332</u>

**DUQUESNE LIGHT COMPANY**  
**Reserve Balances**  
**Balances As of March 31, 2014**

(Thousands of Dollars)

	Book Reserve 3/31/2013	Provisions	Retirements	Transfers & Adjustments	Book Reserve 3/31/2014
<b>TRANSMISSION</b>					
350.0 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
352.0 Structures and Improvements	5,525	592	-	-	6,117
353.0 Station Equipment	70,645	12,700	(4,431)	-	78,914
354.0 Towers and Fixtures	27,317	1,603	(3,753)	-	25,167
355.0 Poles and Fixtures	5,361	1,030	(221)	-	6,170
358.0 Overhead Conductors and Devices	22,582	2,385	(502)	-	24,465
357.0 Underground Conduit	22,121	1,221	-	-	23,342
358.0 Underground Conductors and Devices	14,661	1,708	-	-	16,369
359.0 Roads and Trails	135	39	-	-	174
Subtotal - Transmission	168,347	21,277	(8,907)	-	180,717
<b>DISTRIBUTION</b>					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	29,818	1,600	(5)	-	31,413
362.0 Station Equipment	105,278	12,015	(2,651)	-	114,642
364.0 Poles, Towers and Fixtures	144,931	10,469	(4,493)	-	150,907
365.0 Overhead Conductors and Devices	116,166	10,427	(3,893)	-	122,700
366.00 Underground Conduit	39,273	2,002	(283)	-	40,992
367.00 Underground Conductors and Devices	85,178	7,239	(1,554)	-	90,863
368.00 Line Transformers	82,532	11,259	(5,641)	-	88,150
369.0 Services	29,654	3,165	(6,007)	-	26,812
370.0 Meters	52,242	6,500	(1,412)	-	57,330
373.0 Street Lighting and Signal Systems	25,186	1,157	(9)	-	26,334
Subtotal - Distribution	710,258	65,833	(25,948)	-	750,143
<b>GENERAL PLANT</b>					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	19,970	4,007	(876)	-	23,101
391.0 Office Furniture and Equipment	930	2,326	(314)	-	2,942
392.0 Transportation Equipment	39,051	4,025	(3,400)	-	39,676
393.0 Stores Equipment	1,266	136	(115)	-	1,287
394.0 Tools, Shop and Garage Equipment	4,373	914	(510)	-	4,777
395.0 Laboratory Equipment	1,979	395	(612)	-	1,762
396.0 Power Operated Equipment	981	112	-	-	1,093
397.0 Communication Equipment	23,250	5,637	(653)	-	28,234
398.0 Miscellaneous Equipment	169	35	(26)	-	178
Subtotal - General Plant	91,969	17,587	(6,506)	-	103,051
<b>Total Accum Depreciation - Electric Plant in Service</b>					
<b>INTANGIBLE</b>					
301.0 Organization	Non-Depreciable	-	-	-	Non-Depreciable
302.0 Franchises and Consents	Non-Depreciable	-	-	-	Non-Depreciable
303.0 Miscellaneous Intangible Plant	14,449	4,395	(3,349)	-	15,495
Subtotal - Intangible	14,449	4,395	(3,349)	-	15,495
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
390.2 Improvements Leased Property	5,679	437	-	-	6,116
Subtotal - General Plant	5,679	437	-	-	6,116
Total- Accumulated Amortization	\$ 990,702	\$ 109,530	\$ (44,710)	\$ -	\$ 1,055,522
<b>RECAP</b>					
Intangible	\$ 14,449	\$ 4,395	\$ (3,349)	\$ -	\$ 15,495
Transmission	168,347	21,277	(8,907)	-	180,717
Distribution	710,258	65,833	(25,948)	-	750,143
General Plant	97,648	18,024	(6,506)	-	109,167
Total- Accumulated Depreciation and Amortization	\$ 990,702	\$ 109,530	\$ (44,710)	\$ -	\$ 1,055,522

**DUQUESNE UGHT COMPANY**  
**Original Plant Costs**  
**Balances As of April 30, 2015**  
**(Thousands of Dollars)**

	Original Cost 4/30/2014	Additions	Retirements	Transfers & Adjustments	Original Cost 4/30/2015
<b>INTANGIBLE</b>					
301.0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302.0 Franchises and Consents	7	-	-	-	7
303.0 Miscellaneous Intangible Plant	113,849	2,870	-	-	116,719
Subtotal- Intangible	<u>113,956</u>	<u>2,870</u>	<u>-</u>	<u>-</u>	<u>116,826</u>
<b>TRANSMISSION</b>					
350.0 Land and Land Rights	14,151	-	-	-	14,151
352.0 Structures and Improvements	21,294	-	-	-	21,294
353.0 Station Equipment	354,271	15,391	(2,600)	-	367,062
354.0 Towers and Fixtures	78,405	4,522	(836)	-	82,091
355.0 Poles and Fixtures	36,737	181	(6)	-	36,912
356.0 Overhead Conductors and Devices	78,510	4,242	(254)	-	82,498
357.0 Underground Conduit	69,905	-	-	-	69,905
358.0 Underground Conductors and Devices	95,875	-	-	-	95,875
359.0 Roads and Trails	2,092	-	-	-	2,092
Subtotal - Transmission	<u>751,240</u>	<u>24,336</u>	<u>(3,696)</u>	<u>-</u>	<u>771,880</u>
<b>DISTRIBUTION</b>					
360.0 Land and Land Rights	13,038	-	-	-	13,038
361.0 Structures and Improvements	61,258	-	-	-	61,258
362.0 Station Equipment	420,187	5,089	(1,126)	-	424,150
364.0 Poles, Towers and Fixtures	395,219	18,556	(992)	-	412,783
365.0 Overhead Conductors and Devices	403,022	18,478	(3,874)	-	417,626
366.0 Underground Conduit	134,457	15,082	(334)	-	149,205
367.0 Underground Conductors and Devices	298,371	8,192	(1,305)	-	305,258
368.0 Line Transformers	335,948	23,715	(4,533)	-	355,130
369.0 Services	89,883	4,346	(2,059)	-	92,170
370.0 Meters	97,776	2,087	(1,451)	-	98,412
373.0 Street Lighting and Signal Systems	39,898	355	(79)	-	40,174
Subtotal - Distribution	<u>2,289,057</u>	<u>95,900</u>	<u>(15,753)</u>	<u>-</u>	<u>2,369,204</u>
<b>GENERAL PLANT</b>					
389.0 Land and Land Rights	5,859	-	-	-	5,859
390.1 Structures and Improvements	116,558	5,981	(480)	-	122,059
391.0 Office Furniture and Equipment	8,321	265	(2,354)	-	6,232
392.0 Transportation Equipment	66,271	6,492	(2,300)	-	70,463
393.0 Stores Equipment	2,436	-	(53)	-	2,383
394.0 Tools, Shop and Garage Equipment	14,960	-	(204)	-	14,756
395.0 Laboratory Equipment	3,486	-	(471)	-	3,015
396.0 Power Operated Equipment	2,854	-	-	-	2,854
397.0 Communication Equipment	63,005	5,478	(1,801)	-	66,682
398.0 Miscellaneous Equipment	364	-	-	-	364
Subtotal - General Plant	<u>284,114</u>	<u>18,216</u>	<u>(7,663)</u>	<u>-</u>	<u>294,667</u>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
390.2 Improvements Leased Property	9,387	-	-	-	9,387
Total - Electric Plant In Service	<u>\$ 3,447,754</u>	<u>141,322</u>	<u>(27,112)</u>	<u>-</u>	<u>\$ 3,561,964</u>
<b>RECAP</b>					
	Original Cost 4/30/2014	Additions	Retirements	Transfers & Adjustments	Original Cost 4/30/2015
Intangible	\$ 113,956	\$ 2,870	\$ -	\$ -	\$ 116,826
Transmission	751,240	24,336	(3,696)	-	771,880
Distribution	2,289,057	95,900	(15,753)	-	2,369,204
General Plant	293,501	18,216	(7,663)	-	304,054
Total YTD ° Electric Plant in Service	<u>\$ 3,447,754</u>	<u>\$ 141,322</u>	<u>\$ (27,112)</u>	<u>\$ -</u>	<u>\$ 3,561,964</u>

Note: The opening balances represent the month end balances of the Spur month (i.e. April 2014).

**DUQUESNE LIGHT COMPANY**  
**Reserve Balances**  
**Balances As of April 30, 2015**  
**(Thousands of Dollars)**

	Book Reserve 4/30/2014	Provisions	Retirements	Transfers & Adjustments	Book Reserve 5/31/2015
<b>TRANSMISSION</b>					
350.0 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
352.0 Structures and Improvements	6,166	588	-	-	6,754
353.0 Station Equipment	79,766	13,290	(2,842)	-	90,214
354.0 Towers and Fixtures	25,143	1,951	(2,197)	-	24,897
355.0 Poles and Fixtures	6,260	1,076	(18)	-	7,318
358.0 Overhead Conductors and Devices	24,597	2,514	(934)	-	26,177
357.0 Underground Conduit	23,442	1,201	-	-	24,643
358.0 Underground Conductors and Devices	16,499	1,549	-	-	18,048
359.0 Roads and Trails	177	40	-	-	217
Subtotal - Transmission	<u>182,051</u>	<u>22,209</u>	<u>(5,991)</u>	<u>-</u>	<u>198,269</u>
<b>DISTRIBUTION</b>					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	31,546	1,580	-	-	33,126
362.0 Station Equipment	115,493	11,795	(1,391)	-	125,897
364.0 Poles, Towers and Fixtures	151,401	11,495	(3,966)	-	158,930
365.0 Overhead Conductors and Devices	123,342	10,843	(3,362)	-	130,823
366.00 Underground Conduit	40,634	2,426	(555)	-	42,505
367.00 Underground Conductors and Devices	90,701	7,480	(1,279)	-	96,902
368.00 Line Transformers	88,724	12,106	(5,164)	-	95,666
369.0 Services	26,637	3,905	(6,342)	-	24,200
370.0 Meters	57,752	6,556	(1,451)	-	62,857
373.0 Street Lighting and Signal Systems	26,430	1,057	(125)	-	27,362
Subtotal - Distribution	<u>752,659</u>	<u>69,243</u>	<u>(23,635)</u>	<u>-</u>	<u>798,267</u>
<b>GENERAL PLANT</b>					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	23,436	4,392	(480)	-	27,348
391.0 Office Furniture and Equipment	3,071	2,003	(2,354)	-	2,720
392.0 Transportation Equipment	40,041	4,434	(2,300)	-	42,175
393.0 Stores Equipment	1,303	131	(53)	-	1,381
394.0 Tools, Shop and Garage Equipment	4,849	913	(204)	-	5,558
395.0 Laboratory Equipment	1,792	362	(471)	-	1,683
396.0 Power Operated Equipment	1,102	112	-	-	1,214
397.0 Communication Equipment	28,702	6,016	(1,813)	-	32,905
398.0 Miscellaneous Equipment	185	31	-	-	216
Subtotal - General Plant	<u>104,481</u>	<u>18,394</u>	<u>(7,675)</u>	<u>-</u>	<u>115,200</u>
Total Accum Depreciation - Electric Plant in Service					
<b>INTANGIBLE</b>					
301.0 Organization	Non-Depreciable	-	-	-	Non-Depreciable
302.0 Franchises and Consents	Non-Depreciable	-	-	-	Non-Depreciable
303.0 Miscellaneous Intangible Plant	13,088	12,537	-	-	25,625
Subtotal - Intangible	<u>13,088</u>	<u>12,537</u>	<u>-</u>	<u>-</u>	<u>25,625</u>
<b>GENERAL PLANT - LEASEHOLD IMPROVEMENTS</b>					
390.2 Improvements Leased Property	6,152	438	-	-	6,590
Subtotal - General Plant	<u>6,152</u>	<u>438</u>	<u>-</u>	<u>-</u>	<u>6,590</u>
Total- Accumulated Amortization	<u>\$ 1,058,430</u>	<u>\$ 122,821</u>	<u>\$ (37,301)</u>	<u>\$ -</u>	<u>\$ 1,143,950</u>
<b>RECAP</b>					
	Book Reserve	Provisions	Retirements	Transfers & Adjustments	Book Reserve
Intangible	\$ 13,088	\$ 12,537	\$ -	\$ -	\$ 25,625
Transmission	182,051	22,209	(5,991)	-	198,269
Distribution	752,659	69,243	(23,635)	-	798,267
General Plant	110,633	18,832	(7,675)	-	121,790
Total- Accumulated Depreciation and Amortization	<u>\$ 1,058,430</u>	<u>\$ 122,821</u>	<u>\$ (37,301)</u>	<u>\$ -</u>	<u>\$ 1,143,950</u>

- Q.4. Provide a schedule showing details of rate case adjustments.
- A.4. Schedules of rate adjustments are set forth in Schedules C and D of DLC Exhibit 2 (Fully Projected Future Test Year) and DLC Exhibit 3 (Future Test Year). Schedules C-2 and D-3 provide a summary of the adjustments.

- Q.1. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.
- A.1. Attachment V-B-1 compares Duquesne's calculated versus book depreciation accruals by function and by account for the test year ending March 31, 2014 and April 30, 2015.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED VS. BOOK  
DEPRECIATION ACCRUALS AT MARCH 31, 2014

	<u>Depreciable Group</u> (1)	<u>Calculated Depreciation Accruals</u> (2)	<u>Book Depreciation Accruals</u> (3)
<b>Depreciable Plant</b>			
<b>Transmission Plant</b>			
352	Structures and Improvements		
	Major Structures	327,468	
	Other Small Structures	254,679	
	<i>Total Account 352</i>	<u>582,147</u>	<u>585,618</u>
353	Station Equipment	11,780,549	11,637,773
354	Towers and Fixtures	1,288,641	1,154,045
355	Poles and Fixtures	893,093	830,001
356	Overhead Conductors and Devices	1,578,512	1,547,275
357	Underground Conduit	1,251,957	1,234,472
358	Underground Conductors and Devices	1,801,304	1,764,391
359	Roads and Trails	39,082	39,116
	<b>Total Transmission Plant</b>	<b>19,215,285</b>	<b>18,792,691</b>
<b>Distribution Plant</b>			
361	Structures and Improvements		
	Major Structures	895,721	
	Other Small Structures	551,585	
	<i>Total Account 361</i>	<u>1,447,306</u>	<u>1,475,742</u>
362	Station Equipment		
	Company Stations	9,322,942	
	Customer High Tension	989,430	
	Portable Substations	193,869	
	<i>Total Account 362</i>	<u>10,506,241</u>	<u>10,774,447</u>
364.11	Poles, Towers and Fixtures	8,494,739	8,194,600
365.01	Overhead Conductors and Devices	10,368,652	10,196,500
366	Underground Conduit	1,995,085	1,965,525
367	Underground Conductors and Devices	6,825,419	6,827,354
368	Line Transformers		
	Overhead	6,857,929	
	Conventional Distribution Network	1,772,987	
	Underground Res. Distribution	1,190,888	
	<i>Total Account 368</i>	<u>884,628</u>	<u>10,419,902</u>
369.2	Services	1,626,563	1,514,801
370	Meters	6,299,936	6,129,185

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED VS. BOOK  
DEPRECIATION ACCRUALS AT MARCH 31, 2014

	<u>Depreciable Group</u> (1)	<u>Calculated Depreciation Accruals</u> (2)	<u>Book Depreciation Accruals</u> (3)
370.1	Meters - Communication Equipment	196,686	340,401
373	Street Lighting Equipment	956,436	1,048,881
	<b>Total Distribution Plant</b>	<b>59,423,495</b>	<b>58,887,338</b>
	<b>General Plant</b>		
390	Structures and Improvements		
	Major Structures	3,635,868	
	Other Small Structures	112,659	
	<i>Total Account 390</i>	<u>3,748,527</u>	<u>3,425,095</u>
391	Office Furniture and Equipment		
	Office Furniture	125,084	514,905
	EDP Equipment	859,251	1,810,060
	<i>Total Account 391</i>	<u>984,335</u>	<u>2,324,965</u>
392	Transportation Equipment	**	1,360,553
393	Stores Equipment	82,287	136,478
394	Tools, Shop and Garage Equipment	605,476	914,494
395	Laboratory Equipment	168,844	395,121
396	Power Operated Equipment	**	104,337
397	Communication Equipment	4,127,879	5,636,278
398	Miscellaneous Equipment	18,732	34,617
	<b>Total General Plant</b>	<b>9,736,080</b>	<b>14,331,938</b>
	<b>Total Depreciable Plant</b>	<b><u>88,374,860</u></b>	<b><u>92,011,967</u></b>
	<b>Unrecovered Adjustment for Amortization</b>		
391	Office Furniture and Equipment		
	Office Furniture	385,454	
	EDP Equipment	692,546	
	<i>Total Account 391</i>	<u>1,078,000</u>	
393	Stores Equipment	53,454	
394	Tools, Shop and Garage Equipment	309,091	
395	Laboratory Equipment	201,637	
397	Communication Equipment	1,592,727	
398	Miscellaneous Equipment	15,782	
	<b>Total Unrecovered Adjustment for Amortization</b>	<b>3,250,691</b>	



DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED VS. BOOK  
DEPRECIATION ACCRUALS AT APRIL 30, 2015

	<u>Depreciable Group</u> (1)	<u>Calculated Depreciation Accruals</u> (2)	<u>Book Depreciation Accruals</u> (3)
<b>Depreciable Plant</b>			
<b>Transmission Plant</b>			
352	Structures and Improvements		
	Major Structures	323,599	
	Other Small Structures	252,045	
	<i>Total Account 352</i>	<u>575,644</u>	<u>629,806</u>
353	Station Equipment	11,917,833	13,033,673
354	Towers and Fixtures	1,384,989	1,430,609
355	Poles and Fixtures	871,370	969,310
356	Overhead Conductors and Devices	1,645,391	1,755,323
357	Underground Conduit	1,248,479	1,355,563
358	Underground Conductors and Devices	1,808,536	1,952,672
359	Roads and Trails	39,079	42,375
	<b>Total Transmission Plant</b>	<b>19,491,321</b>	<b>21,169,331</b>
<b>Distribution Plant</b>			
361	Structures and Improvements		
	Major Structures	877,636	
	Other Small Structures	538,469	
	<i>Total Account 361</i>	<u>1,416,105</u>	<u>1,566,156</u>
362	Station Equipment		
	Company Stations	9,067,152	
	Customer High Tension	950,360	
	Portable Substations	188,059	
	<i>Total Account 362</i>	<u>10,205,571</u>	<u>11,420,877</u>
364.11	Poles, Towers and Fixtures	8,882,553	9,428,255
365.01	Overhead Conductors and Devices	10,612,943	11,450,791
366	Underground Conduit	2,435,386	2,525,148
367	Underground Conductors and Devices	6,974,184	7,542,608
368	Line Transformers		
	Overhead	7,135,022	
	Conventional Distribution	1,871,416	
	Network	1,273,204	
	Underground Res. Distribution	936,528	
	<i>Total Account 368</i>	<u>11,216,170</u>	<u>11,960,132</u>
369.2	Services	1,765,962	1,783,290
370	Meters	6,567,197	6,854,093

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED VS. BOOK  
DEPRECIATION ACCRUALS AT APRIL 30, 2015

	<u>Depreciable Group</u>	<u>Calculated Depreciation Accruals</u>	<u>Book Depreciation Accruals</u>
	(1)	(2)	(3)
370.1	Meters - Communication Equipment	80,914	213,082
373	Street Lighting Equipment	903,192	1,039,811
	<b>Total Distribution Plant</b>	<b>61,060,177</b>	<b>65,784,243</b>
	<b>General Plant</b>		
390	Structures and Improvements		
	Major Structures	3,758,611	
	Other Small Structures	142,147	
	<i>Total Account 390</i>	<u>3,900,758</u>	<u>4,166,886</u>
391	Office Furniture and Equipment		
	Office Furniture	122,034	133,918
	EDP Equipment	632,048	826,550
	<i>Total Account 391</i>	<u>754,082</u>	<u>960,468</u>
392	Transportation Equipment	**	3,064,162
393	Stores Equipment	80,928	88,523
394	Tools, Shop and Garage Equipment	582,189	653,245
395	Laboratory Equipment	152,247	174,240
396	Power Operated Equipment	**	121,030
397	Communication Equipment	4,182,089	4,620,900
398	Miscellaneous Equipment	18,738	20,308
	<b>Total General Plant</b>	<b>9,671,031</b>	<b>13,869,762</b>
	<b>Total Depreciable Plant</b>	<b><u>90,222,529</u></b>	<b><u>100,823,336</u></b>
	<b>Unrecovered Adjustment for Amortization</b>		
391	Office Furniture and Equipment		
	Office Furniture	256,970	417,575
	EDP Equipment	461,697	750,258
	<i>Total Account 391</i>	<u>718,667</u>	<u>1,167,833</u>
393	Stores Equipment	35,636	57,909
394	Tools, Shop and Garage Equipment	206,061	334,848
395	Laboratory Equipment	134,424	218,440
397	Communication Equipment	1,061,818	1,725,455
398	Miscellaneous Equipment	10,521	17,097
	<b>Total Unrecovered Adjustment for Amortization</b>	<b>2,167,127</b>	<b>3,521,582</b>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED VS. BOOK  
DEPRECIATION ACCRUALS AT APRIL 30, 2015

<u>Depreciable Group</u> (1)	<u>Calculated Depreciation Accruals</u> (2)	<u>Book Depreciation Accruals</u> (3)
<b>Intangible and Nondepreciable Plant</b>		
301	Organization	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
350	Land and Land Rights	
360	Land and Land Rights	
389	Land and Land Rights	
390.2	Structures and Improvements - Leaseholds	
<b>Total Intangible and Nondepreciable Plant</b>		
<b>Total Utility Plant</b>	<b><u>92,389,656</u></b>	<b><u>104,344,918</u></b>

Q.2. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:

- a) For the purpose of this filing.
- b) For the purpose of the most recent rate filing prior to the current proceeding.
- c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
- d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.

A.2.

- a) Attachment V-B-2, columns 4 & 5, provides Duquesne's survivor curve and annual estimated accrual rate for the future test year.
- b) Attachment V-B-2, columns 2 & 3, provides Duquesne's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
- c) Attachment V-B-2, column 6, provides an explanation for any major change in annual rate by account. Changes reflect new life study characteristics and amortization of certain accounts.
- d) The depreciation methods and procedures used in this filing are the same as those used in the previous filing. The survivor curve estimates are based on a service life study as described in Exhibit JJS2 in the section titled, "Estimation of Survivor Curves".

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE  
AND DEPRECIATION RATE AT MARCH 31, 2014

	Depreciable Group (1)	Most Recent Filing (2)		Current Filing (4)		Reason For Accrual Change (6)
		Curve	Percent (3)	Curve	Percent (5)	
<b>Depreciable Plant</b>						
352	<b>Transmission Plant</b> Structures and Improvements Major Structures Other Small Structures <i>Total Account 352</i>	55-R3 45-R3	2.90 2.27 2.71	55-R3 45-R3	2.95 2.50 2.73	a c
353	Station Equipment	41-S0	3.28	41-S0	3.34	c
354	Towers and Fixtures	70-R3	1.68	70-R3	1.65	c
355	Poles and Fixtures	50-R2.5	2.81	50-R2.5	2.43	c
356	Overhead Conductors and Devices	55-R3	2.01	55-R3	2.02	c
357	Underground Conduit	60-R4	1.84	60-R4	1.79	c
358	Underground Conductors and Devices	55-R4	1.86	55-R4	1.88	c
359	Roads and Trails	-	-	55-R4	1.87	a
361	<b>Distribution Plant</b> Structures and Improvements Major Structures Other Small Structures <i>Total Account 361</i>	65-R2.5 45-R3	2.45 2.21 2.36	65-R2.5 45-R3	2.47 2.20 2.36	a c
362	Station Equipment Company Stations Customer High Tension Portable Substations <i>Total Account 362</i>	53-R1 40-R0.5 -	2.57 3.00 -	53-R1 40-R0.5 40-R0.5	2.45 2.92 4.18 2.50	c c a

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE  
AND DEPRECIATION RATE AT MARCH 31, 2014

	Depreciable Group (1)	Most Recent Filing (3)		Current Filing (5)		Reason For Accrual Change (6)
		Curve (2)	Percent (3)	Curve (4)	Percent (5)	
364.11	Poles, Towers and Fixtures	50-R2	2.17	50-R2	2.16	c
365.01	Overhead Conductors and Devices	48-R1	2.69	48-R1	2.58	c
366	Underground Conduit	70-R4	1.75	70-R4	1.66	c
367	Underground Conductors and Devices	50-R1.5	2.25	50-R1.5	2.31	c
368	Line Transformers					
	Overhead	40-S0	3.33	40-S0	3.28	c
	Conventional Distribution	44-R1	3.13	44-R1	3.16	c
	Network	50-R1	2.77	50-R1	2.83	c
	Underground Res. Distribution	40-R1.5	3.27	40-R1.5	3.25	c
	<i>Total Account 368</i>					
369.2	Services	65-R3	1.66	65-R3	1.81	c
370	Meters	31-R2.5 *	7.60	31-R2.5 *	6.47	a
370.1	Meters - Communication Equipment	10-S3	13.93	10-S3	70.24	c
373	Street Lighting Equipment	27-R0.5	2.34	27-R0.5	2.40	c
	<b>General Plant</b>					
390	Structures and Improvements					
	Major Structures	55-R1.5 *	4.32	55-R1.5 *	3.25	a
	Other Small Structures	45-R3	2.68	45-R3	2.64	c
	<i>Total Account 390</i>		4.10		3.23	
391	Office Furniture and Equipment					
	Office Furniture	20-SQ	5.00	20-SQ	4.83	b
	EDP Equipment	5-SQ	20.00	5-SQ	15.05	b
	<i>Total Account 391</i>		15.00		11.86	
392	Transportation Equipment		**		**	
393	Stores Equipment	30-SQ	3.33	30-SQ	3.38	b
394	Tools, Shop and Garage Equipment	25-SQ	4.00	25-SQ	4.05	b

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE  
AND DEPRECIATION RATE AT MARCH 31, 2014

	Depreciable Group (1)	Most Recent Filing (2)		Current Filing (4)		Reason For Accrual Change (6)
		Curve	Percent (3)	Curve	Percent (5)	
395	Laboratory Equipment	20-SQ	5.00	20-SQ	4.84	b
396	Power Operated Equipment	20-S0.5	**		**	
397	Communication Equipment	15-SQ	6.67	15-SQ	6.59	b
398	Miscellaneous Equipment	20-SQ	5.00	20-SQ	5.15	b

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

\*\* Annual Accrual is charged on a vehicle by vehicle basis.

a - New Life Study Characteristics

b - Amortization Account

c - Plant Activity

- Q.1. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.
- A.1. Exhibit JJS2 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

- Q.1. Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.
- A.1. a) Attachment V-D-1a provides Duquesne's surviving original cost electric plant in service, book depreciation reserve, annual depreciation accruals, survivor curve, future depreciation accruals, and composite remaining life for the historic, future and fully forecasted test years.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Original Cost at March 31, 2013	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Depreciable Plant</b>								
352	Transmission Plant 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
	<i>Total Account 352</i>		<u>21,295,218.06</u>	<u>5,525,211</u>	<u>15,770,008</u>	<u>584,836</u>	<u>27.0</u>	<u>2.75</u>
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
	<b>Total Transmission Plant</b>		<b>685,247,291.08</b>	<b>168,347,388</b>	<b>516,899,904</b>	<b>18,162,306</b>	<b>28.5</b>	<b>2.65</b>
<b>Distribution Plant</b>								
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
	<i>Total Account 361</i>		<u>61,210,448.66</u>	<u>29,818,228</u>	<u>31,392,220</u>	<u>1,475,291</u>	<u>21.3</u>	<u>2.41</u>
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
	<i>Total Account 362</i>		<u>412,232,029.33</u>	<u>105,277,609</u>	<u>306,954,420</u>	<u>10,677,125</u>	<u>28.7</u>	<u>2.59</u>
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 Network	44-R1 50-R1	51,747,713.50 38,454,923.14	13,823,096 8,512,451	37,924,618 29,942,472	1,650,115 1,088,256	23.0 27.5	3.19 2.83
	Underground Res. Distribution	40-R1.5	25,099,853.73	6,759,657	18,340,197	819,767	22.4	3.27
	<i>Total Account 368</i>		<u>312,652,260.70</u>	<u>82,532,014</u>	<u>230,120,247</u>	<u>10,069,573</u>		
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
	<b>Total Distribution Plant</b>		<b>2,166,634,176.53</b>	<b>710,257,883</b>	<b>1,456,376,293</b>	<b>57,819,984</b>	<b>25.2</b>	<b>2.67</b>
390	<b>General Plant</b>							
	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
	<i>Total Account 390</i>		<u>92,110,708.41</u>	<u>19,970,983</u>	<u>72,139,729</u>	<u>3,028,852</u>	<u>23.8</u>	<u>3.29</u>
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
	<i>Total Account 391</i>		<u>8,054,036.03</u>	<u>3,894,450</u>	<u>4,159,587</u>	<u>1,222,551</u>	<u>3.4</u>	<u>15.18</u>
392	Transportation Equipment							
393	Stores Equipment	30-SQ	61,031,843.40	39,051,133	21,980,710	**		
394	Tools, Shop and Garage Equipment	25-SQ	2,550,638.13	1,412,956	1,137,682	84,981	13.4	3.33
395	Laboratory Equipment	20-SQ	15,310,625.04	5,222,524	10,088,101	612,444	16.5	4.00
396	Power Operated Equipment	20-SQ	4,253,209.92	2,533,644	1,719,566	212,642	8.1	5.00
397	Communication Equipment	15-SQ	2,854,326.15	981,314	1,873,012	**		
398	Miscellaneous Equipment	20-SQ	58,573,388.46	27,630,268	30,943,120	3,905,530	7.9	6.67
	<i>Total General Plant</i>		<u>245,128,191.90</u>	<u>100,909,046</u>	<u>144,219,149</u>	<u>9,086,452</u>	<u>15.9</u>	<u>3.71</u>
	<b>Total Depreciable Plant</b>		<b>3,097,009,659.51</b>	<b>979,514,317</b>	<b>2,117,495,346</b>	<b>85,068,742</b>		

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)
<b>Unrecovered Adjustment for Amortization</b>							
391	Office Furniture and Equipment						
	Office Furniture		1,060,000		385,455	***	
	EDP Equipment		1,904,500		692,545	***	
	<i>Total Account 391</i>		<u>2,964,500</u>		<u>1,078,000</u>		
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	***	
	<b>Total Unrecovered Adjustment for Amortization</b>		<b>8,939,400</b>		<b>3,250,691</b>		
<b>Intangible and Nondepreciable Plant</b>							
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			
	<b>Total Intangible and Nondepreciable Plant</b>	<b>65,360,819.69</b>	<b>20,126,895</b>				
	<b>Total Utility Plant</b>	<b>3,162,370,479.20</b>	<b>990,701,812</b>		<b>88,319,433</b>		

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 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)
<b>Depreciable Plant</b>								
352	Transmission Plant 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
	<i>Total Account 352</i>		<u>21,295,218.06</u>	<u>6,117,356</u>	<u>15,177,863</u>	<u>582,147</u>	<u>26.1</u>	<u>2.73</u>
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
	<b>Total Transmission Plant</b>		<b>735,398,952.68</b>	<b>180,717,050</b>	<b>554,681,905</b>	<b>19,215,285</b>	<b>28.9</b>	<b>2.61</b>
361	Distribution Plant 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
	<i>Total Account 361</i>		<u>61,257,736.29</u>	<u>31,412,698</u>	<u>29,845,037</u>	<u>1,447,306</u>	<u>20.6</u>	<u>2.36</u>
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
	<i>Total Account 362</i>		<u>419,771,596.41</u>	<u>114,641,617</u>	<u>305,129,979</u>	<u>10,506,241</u>	<u>29.0</u>	<u>2.50</u>
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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	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)
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 Network	44-R1	56,109,243.20	14,620,040	41,489,203	1,772,987	23.4	3.16
		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
390	General Plant							
	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					**		
393	Stores Equipment	30-SQ	68,722,051.46	39,675,960	29,046,091	82,287	12.8	3.38
394	Tools, Shop and Garage Equipment	25-SQ	2,435,720.40	1,381,061	1,054,659	605,476	15.9	4.05
395	Laboratory Equipment	20-SQ	14,959,536.54	5,317,637	9,641,900	168,844	8.1	4.84
396	Power Operated Equipment		3,486,189.95	2,115,112	1,371,078	**		
397	Communication Equipment		2,854,326.15	1,092,888	1,761,438			
398	Miscellaneous Equipment	15-SQ	62,672,505.88	31,008,532	31,663,974	4,127,879	7.7	6.59
		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 (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)
<b>Unrecovered Adjustment for Amortization</b>							
391	Office Furniture and Equipment						
	Office Furniture		674,545		385,454 ***		
	EDP Equipment		1,211,955		692,546 ***		
	<i>Total Account 391</i>		<u>1,886,500</u>		<u>1,078,000</u>		
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 ***		
	<b>Total Unrecovered Adjustment for Amortization</b>		<b>5,688,709</b>		<b>3,250,691</b>		
<b>Intangible and Nondepreciable Plant</b>							
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				
	<b>Total Intangible and Nondepreciable Plant</b>	<b>64,082,406.98</b>	<b>21,607,674</b>				
	<b>Total Utility Plant</b>	<b>3,333,057,344.89</b>	<b>1,055,505,176</b>		<b>91,625,551</b>		

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 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)
<b>Depreciable Plant</b>								
352	<b>Transmission Plant</b> 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
	<i>Total Account 352</i>		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
	<b>Total Transmission Plant</b>		<b>757,728,956.21</b>	<b>198,052,533</b>	<b>559,676,425</b>	<b>19,491,321</b>	<b>28.7</b>	<b>2.57</b>
361	<b>Distribution Plant</b> 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
	<i>Total Account 361</i>		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
	<i>Total Account 362</i>		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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Original Cost at April 30, 2015	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
			(3)	(4)	(5)	(6)	(7)	(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 Network	44-R1 50-R1	60,209,750.58 45,481,630.43	15,760,381 9,752,161	44,449,370 35,729,469	1,871,416 1,273,204	23.8 28.1	3.11 2.80
	Underground Res. Distribution	40-R1.5	29,157,306.41	7,861,865	21,295,441	936,528	22.7	3.21
	<i>Total Account 368</i>		<u>355,130,636.13</u>	<u>95,578,328</u>	<u>259,552,308</u>	<u>11,216,170</u>		
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
	<b>Total Distribution Plant</b>		<b>2,356,166,033.78</b>	<b>797,582,117</b>	<b>1,558,583,916</b>	<b>61,060,177</b>	<b>25.5</b>	<b>2.59</b>
390	<b>General Plant</b>							
	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
	<i>Total Account 390</i>		<u>122,062,710.61</u>	<u>27,284,982</u>	<u>94,777,729</u>	<u>3,900,758</u>	<u>24.3</u>	<u>3.20</u>
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
	<i>Total Account 391</i>		<u>6,233,443.00</u>	<u>3,435,567</u>	<u>2,797,876</u>	<u>754,082</u>	<u>3.7</u>	<u>12.10</u>
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
	<b>Total General Plant</b>		<b>293,280,515.31</b>	<b>117,169,735</b>	<b>176,110,781</b>	<b>9,671,031</b>	<b>18.2</b>	<b>3.30</b>
	<b>Total Depreciable Plant</b>		<b>3,407,175,505.30</b>	<b>1,112,804,385</b>	<b>2,294,371,122</b>	<b>90,222,529</b>		

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)
<b>Unrecovered Adjustment for Amortization</b>							
391	Office Furniture and Equipment						
	Office Furniture		256,970		256,970 ***		
	EDP Equipment		461,697		461,697 ***		
	<i>Total Account 391</i>		<u>718,667</u>		<u>718,667</u>		
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 ***		
	<b>Total Unrecovered Adjustment for Amortization</b>		<b>2,167,127</b>		<b>2,167,127</b>		
<b>Intangible and Nondepreciable Plant</b>							
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				
	<b>Total Intangible and Nondepreciable Plant</b>	<b>159,261,101.18</b>	<b>32,215,168</b>				
	<b>Total Utility Plant</b>	<b>3,566,436,606.48</b>	<b>1,142,852,426</b>		<b>92,389,656</b>		

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.

- Q.2. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.
- A.2. Examples of detailed depreciation calculations by vintage within account at March 31, 2014 and April 30, 2015 are set forth in Exhibit JJS2 and Exhibit JJS3. A few examples are attached.

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 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 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 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 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 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 (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						
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 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 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

Q.1. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.

A.1. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Methods Used in the Study" of Exhibit JJS2.

- Q.1. Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:
- a. Balance sheet, in the form available.
  - b. Statement of income.
  - c. Plant in service.
  - d. Accumulated depreciation.
- A.1. See below:
- a. Attachment VI-A provides Duquesne Light Company's fully projected balance sheet by FERC account as of April 30, 2015, Duquesne Light Company's projected balance sheet by FERC account as of March 31, 2014, and actual balance sheets by FERC account as of March 31, 2013, 2012, and 2011.
  - b. Attachment VI-B provides Duquesne Light Company's fully projected income statement by FERC account for the year ending April 30, 2015, Duquesne Light Company's projected income statement by FERC account for the year ending March 31, 2014 and actual income statements by FERC account for the years ended March 31, 2013, 2012, and 2011.
  - c. Attachment VI-C provides Duquesne Light Company's fully projected plant in service balances by FERC account for the year ending April 30, 2015, Duquesne Light Company's projected plant in service balances by FERC account for the year ending March 31, 2014 and actual plant in service balances by FERC account for the years ended March 31, 2013, 2012 and 2011.
  - d. Attachment VI-D provides Duquesne Light Company's fully projected accumulated depreciation and accumulated amortization by FERC account as of April 30, 2015, Duquesne Light Company's projected accumulated depreciation and accumulated amortization by FERC account as of March 31, 2014 and actual accumulated depreciation and accumulated amortization by FERC account as of March 31, 2013, 2012 and 2011.

**DUQUESNE LIGHT COMPANY**  
**BALANCE SHEET**  
As of March 31,

	2011	2012	2013	Projected 2014	Fully Projected 2015 *
<b>ASSETS AND OTHER DEBITS</b>					
<b>UTILITY PLANT</b>					
Utility Plant (101-106)	\$ 2,889,878,409	\$ 2,993,090,237	\$ 3,162,329,754	\$ 3,330,332,000	\$ 3,561,964,000
Construction Work In Progress (107)	122,990,236	190,892,407	168,374,566	221,843,022	148,831,260
Total Utility Plant	3,012,868,645	3,183,982,644	3,330,704,320	3,552,175,022	3,710,795,260
Accum. Prov. For Depr. Amort. Depl (108, 110, 11, 115)	(889,013,016)	(914,324,616)	(984,574,676)	(1,055,508,000)	(1,143,075,000)
Net Utility Plant	2,123,855,629	2,269,658,028	2,346,129,644	2,496,667,022	2,567,720,260
<b>OTHER PROPERTY AND INVESTMENTS</b>					
Nonutility Property (121)	641,980	641,342	2,507,304	2,507,304	2,507,304
Accum. Prov. For Depr. And Amort. (122)	(294,991)	(294,991)	(294,991)	(294,991)	(294,991)
Investments in Subsidiary Company (123.1)	6,840,172	6,878,274	6,922,884	-	-
Other Investments (124)	260,808	268,218	261,995	268,218	268,218
Other Special Funds (128)	2,193,812	2,272,950	1,584,050	1,534,050	1,534,050
Special Funds (129)	-	-	-	-	-
Long-Term Portion of Derivative Assets (175.1)	-	256,415	-	-	-
Total Other Property and Investments	9,641,781	10,022,208	10,981,242	4,014,581	4,014,581
<b>CURRENT AND ACCRUED ASSETS</b>					
Cash (131)	3,307,740	203,849,411	885,843	3,831,237	4,130,581
Special Deposits (132-134)	0	0	-	-	-
Working Funds (135)	9,000	9,000	9,500	9,500	9,500
Temporary Cash Investments (136)	7,940,000	12,800,000	-	1,700,000	1,700,000
Customer Accounts Receivable (142)	129,259,078	125,571,752	136,750,623	116,967,077	112,567,199
Other Accounts Receivable (143)	7,312,865	9,922,383	7,773,341	5,147,480	5,441,480
Accum. Prov. For Uncollectible Acct. - Credit (144)	(22,620,549)	(22,439,946)	(21,747,371)	(16,628,759)	(14,696,543)
Accounts Receivable Assoc. Comp. (146)	1,643,172	1,687,603	3,012,241	898,628	898,628
Plant Materials & Operating Supplies (154)	18,946,878	19,228,297	23,767,756	20,184,357	19,811,349
Stores Expense Undistributed (163)	307	-	19,976	-	-
Prepayments (165)	34,416,412	34,831,213	25,122,799	29,905,442	27,274,940
Interest & Dividends Receivable (171)	305	3,636	1,509	1,655	1,655
Miscellaneous Current and Accrued Assets (174)	186,482	117,290	210,822	(139,990)	(139,990)
Derivative Instrument Assets (175)	975,695	1,490,695	411,857	-	-
(Less) Long-Term Portion of Derivative Assets (175.1)	-	(256,415)	-	-	-
Total Current and Accrued Assets	181,377,385	386,814,919	176,218,896	161,876,626	156,998,799
<b>DEFERRED DEBITS</b>					
Unamortized Debt Expense (181)	3,237,255	4,023,357	3,674,003	4,917,100	4,368,143
Other Regulatory Assets (182.3)	549,353,318	670,877,935	683,391,486	671,668,433	621,615,228
Clearing Accounts (184)	-	-	-	-	-
Miscellaneous Deferred Debits (186)	1,400,497	2,408,144	1,734,438	2,450,568	2,450,568
Unamortized Loss on Reacquired Debt (189)	38,723,931	35,921,399	33,353,422	30,931,866	28,603,639
Accumulated Deferred Income Taxes (190)	202,411,501	206,435,458	207,087,504	141,426,664	140,354,597
Total Deferred Debits	795,126,502	919,666,293	929,240,853	851,394,632	797,392,176
<b>TOTAL ASSETS</b>	<b>\$ 3,110,001,297</b>	<b>\$ 3,586,161,448</b>	<b>\$ 3,462,570,635</b>	<b>\$ 3,513,952,861</b>	<b>\$ 3,526,125,815</b>

**DUQUESNE LIGHT COMPANY**  
**BALANCE SHEET**  
As of March 31,

	2011	2012	2013	Projected 2014	Fully Projected 2015 *
<b>LIABILITIES AND OTHER CREDITS</b>					
<b>PROPRIETY CAPITAL</b>					
Common Stock Issued (201)	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Preferred Stock Issued (204)	107,935,500	107,935,500	107,935,500	107,935,500	107,935,500
Premium on Capital Stock (207)	137,344	137,344	137,344	137,344	137,344
Other Paid-in-Capital (208-211)	988,426,521	988,426,521	988,426,521	988,426,521	988,426,521
Capital Stock Expense (214)	(2,162,283)	(2,162,283)	(2,162,283)	(2,162,283)	(2,162,283)
Retained Earnings (215, 215.2, 216)	86,424,899	91,869,034	104,360,587	131,395,446	109,747,255
Unappropriated Undistributed Subsidiary Earnings (216.1)	(15,988,586)	(15,950,483)	(15,905,873)	-	-
Accumulated Other Comprehensive Income (219)	(9,730,963)	(9,212,456)	(12,644,420)	(8,738,867)	(8,242,998)
Total Propriety Capital	1,155,042,442	1,161,043,187	1,170,147,386	1,216,993,670	1,195,841,347
<b>LONG TERM DEBT</b>					
Bonds (221)	300,000,000	500,000,000	300,000,000	475,000,000	475,000,000
Advances from Associated Companies (223)	150,000,000	300,000,000	300,000,000	300,000,000	350,000,000
Other Long-Term Debt (224)	207,830,000	159,905,000	159,905,000	109,905,000	109,905,000
Unamortized Discount on Long-Term Debt-Debit (226)	(21,926)	(877)	-	-	-
Total Long-term Debt	657,808,074	959,904,123	759,905,000	884,905,000	934,905,000
<b>OTHER NON-CURRENT LIABILITIES</b>					
Accumulated Provision for Injuries and Damages (228.2)	4,250,373	4,645,118	4,642,114	3,861,976	3,861,976
Accumulated Provision for Pensions and Benefits (228.3)	49,779,242	45,799,106	50,939,166	45,588,673	46,040,226
Accumulated Miscellaneous Operating Provisions (228.4)	1,866,000	1,824,000	1,882,000	1,959,059	4,409,715
Long-Term Portion of Derivative Liab (244.1)	20,604,909	5,599,655	-	-	-
Total Other Non-Current Liabilities	76,500,524	57,867,879	57,463,280	51,409,708	54,311,917
<b>CURRENT &amp; ACCRUED LIABILITIES</b>					
Notes Payable (231)	25,000,000	40,000,000	20,000,000	10,000,000	45,000,000
Accounts Payable (232)	64,677,851	77,018,001	69,043,084	80,417,125	79,432,326
Notes Payable to Associated Companies (233)	125,000,000	-	5,000,000	-	-
Accounts Payable to Associated Companies (234)	12,165,719	18,001,459	13,777,725	13,997,985	13,997,985
Customer Deposits (235)	7,484,842	7,904,250	8,127,853	8,108,904	8,108,904
Taxes Accrued (236)	(35,470,820)	27,399,008	33,446,209	13,085,267	23,161,536
Interest Accrued (237)	12,224,347	12,498,706	6,436,016	12,396,105	18,159,115
Dividends Declared (238)	1,553,635	1,553,635	-	-	517,878
Tax Collections Payable (241)	1,485,079	577,303	645,362	561,474	561,474
Miscellaneous Current & Accrued Liabilities (242)	24,152,918	22,503,568	23,168,129	24,806,221	15,443,361
Derivative Instrument Liabilities (244)	35,540,587	38,592,110	4,152,044	-	-
(Less) Long-Term Portion Of Derivative (244.1)	(20,604,909)	(5,599,655)	-	-	-
Total Current & Accrued Liabilities	253,209,249	240,448,385	183,796,422	163,373,082	204,382,578
<b>OTHER DEFERRED CREDITS</b>					
Customer Advances for Construction (252)	74,313	3,468,002	-	(0)	(0)
Other Deferred Credits (253)	244,823,275	366,312,033	398,551,116	337,865,289	284,971,836
Other Regulatory Liabilities (254)	21,289,972	11,519,221	8,684,123	10,846,128	9,585,553
Accumulated Deferred Investment Tax Credit (255)	-	-	-	-	-
Unamortized Gain on Reacquired Debt (257)	-	-	-	-	-
Accum. Deferred Income Taxes-Other Property (282)	278,713,494	343,820,905	435,588,690	438,422,659	463,170,171
Accum. Deferred Income Taxes-Other (283)	422,539,954	441,777,713	448,434,618	410,137,326	378,957,413
Total Other Deferred Credits	967,441,008	1,166,897,874	1,291,258,547	1,197,271,402	1,136,684,973
<b>TOTAL LIABILITIES AND STOCKHOLDER EQUITY</b>	<b>\$ 3,110,001,297</b>	<b>\$ 3,586,161,448</b>	<b>\$ 3,462,570,635</b>	<b>\$ 3,513,952,861</b>	<b>\$ 3,526,125,815</b>

Note: DLC's budgeted balance sheet is at a consolidated level.

**DUQUESNE LIGHT COMPANY**  
**STATEMENT OF INCOME**  
**Twelve Months Ended**

	March 31, 2011	March 31, 2012	March 31, 2013	Projected March 31, 2014	Fully Projected April 30, 2015
<b>UTILITY OPERATING INCOME</b>					
Operating Revenues (400)	\$ 917,663,473	\$ 898,757,125	\$ 850,345,691	736,938,423	764,460,345
<b>Operating Expenses</b>					
Operation Expenses (401)	493,987,579	417,974,600	362,454,461	311,196,882	350,129,433
Maintenance Expenses (402)	40,088,535	36,013,887	37,805,662	39,942,584	23,463,499
Depreciation Expense (403)	88,733,481	100,725,229	104,907,624	114,840,256	123,963,721
Amort. & Depl. Of Utility Plant (404-405)	3,994,131	4,471,432	4,720,616	4,799,966	4,900,045
Regulatory Debits (Credits), net (407.3,407.4)	118,352	67,770	(37,407)	60,903	-
Taxes Other Than Income Taxes (408.1)	57,660,596	52,172,271	55,165,388	47,165,627	48,260,497
Income Taxes - Federal (409.1)	(27,128,711)	20,191,339	2,421,370	1,339,446	1,404,763
Income Taxes - Other (409.1)	15,072,442	2,990,722	8,241,770	4,559,157	4,781,482
Provision for Deferred Income Taxes, net (410.1,411.1)	90,603,047	67,078,349	90,511,126	50,068,667	52,510,242
Investment Tax Credit, net (411.7)	(1,632,846)	-	-	-	-
Total Utility Operating Expenses	761,496,606	701,685,599	666,190,610	573,973,487	609,413,682
<b>Net Utility Operating Income</b>	<b>156,166,867</b>	<b>197,071,526</b>	<b>184,155,081</b>	<b>162,964,935</b>	<b>155,046,662</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
<b>Other Income</b>					
Equity in Earnings of Subsidiary Companies (418.1)	(484,709)	38,103	44,610	-	-
Interest and Dividend Income (419)	1,278,433	70,152	20,236	-	-
Allowance for Other Funds Used During Construction (419.1)	2,698,206	5,559,506	6,645,865	4,982,425	5,184,351
Miscellaneous Nonoperating Income (421)	826,715	566,291	2,096,664	-	-
Gain on Disposition of Property (421.1)	-	-	231,933	-	-
Total Other Income	4,318,645	6,234,052	9,039,308	4,982,425	5,184,351
<b>Other Income Deductions</b>					
Loss on Disposition of Property (421.2)	1,103,473	74,413	113,228	-	-
Donations (426.1)	1,778,818	2,877,135	3,471,044	2,660,000	2,660,000
Penalties (426.3)	-	-	-	-	-
Exp. for Certain Civic, Political, & Related Activities (426.4)	272,954	495,435	245,666	445,236	458,271
Other Deductions (426.5)	42,659,969	11,016,529	(29,512,700)	480,891	375,000
Total Other Income Deductions	45,815,214	14,463,512	(25,682,762)	3,586,127	3,493,271
<b>Taxes Applicable to Other Income and Deductions</b>					
Income Taxes - Federal (409.2)	(24,916,474)	(2,206,980)	(98,467)	(54,470)	(57,126)
Income Taxes - Other (409.2)	(6,077,227)	(699,855)	(31,225)	(17,273)	(18,115)
Provision for Def. Inc. Taxes (410.2)	-	12,673,510	17,287,804	9,563,214	10,029,560
(Less) Provision for Def. Inc. Taxes (411.2)	-	(12,091,334)	(2,339,220)	(1,294,003)	(1,357,104)
Total Taxes on Other Inc. and Ded.	(30,993,701)	(2,324,659)	14,818,892	8,197,469	8,597,215
<b>Net Other Income and Deductions</b>	<b>(10,502,868)</b>	<b>(5,904,801)</b>	<b>19,903,178</b>	<b>(6,801,171)</b>	<b>(6,906,135)</b>
<b>Interest Charges</b>					
Interest on Long-Term Debt (427)	26,833,943	29,468,871	23,887,616	27,141,112	28,654,863
Amortization of Debt Disc. and Expense (428)	756,267	696,031	420,516	307,171	147,836
Amortization of Loss on Reacquired Debt (428.1)	2,724,733	2,968,968	2,781,116	2,769,051	2,493,974
Amortization of Premium on Debt - Credit (429)	-	-	-	-	-
Amortization of Gain on Reacquired Debt - Credit (429.1)	-	-	-	-	-
Interest on Debt to Assoc. Companies (430)	7,027,889	12,798,383	13,884,671	13,857,166	14,900,430
Other Interest Expense (431)	777,406	814,661	1,273,020	766,250	766,250
Allowance for Borrowed Funds Used During Construction-Cr. (432)	(1,310,915)	(2,276,966)	(2,439,381)	(1,982,349)	(2,062,689)
Net Interest Charges	36,809,323	44,469,948	39,807,558	42,858,401	44,900,664
<b>Net Income</b>	<b>\$ 108,854,676</b>	<b>\$ 146,696,777</b>	<b>\$ 164,250,701</b>	<b>\$ 113,305,363</b>	<b>\$ 103,239,863</b>

**DUQUESNE LIGHT COMPANY**  
Electric Plant in Service  
As of March 31,

Description	2011	2012	2013	Projected 2014	Fully Projected 2015 *
<b>Intangible Plant</b>					
301.0 Organizations	\$ 100,275	\$ 100,275	\$ 100,275	\$ 100,000	\$ 100,000
302.0 Franchises	6,830	6,830	6,830	7,000	7,000
303.0 Miscellaneous Intangible Plant	22,728,296	20,249,443	22,819,145	21,540,000	116,718,000
Subtotal Intangible	22,835,401	20,356,548	22,926,250	21,647,000	116,825,000
<b>Transmission Plant:</b>					
350.0 Land and Land Rights	16,750,794	14,864,284	14,150,790	14,151,000	14,151,000
352.0 Structures and Improvements	10,772,658	20,967,306	21,295,218	21,294,000	21,294,000
353.0 Station Equipment	288,294,376	300,587,619	333,408,131	353,184,200	367,061,600
354.0 Towers and Fixtures	71,021,449	66,964,504	67,050,431	78,113,700	82,091,100
355.0 Poles and Fixtures	26,130,964	30,284,940	31,032,570	36,721,000	36,911,000
356.0 Overhead Conductors & Devices	64,587,095	67,451,074	71,284,657	78,211,700	82,498,400
357.0 Underground Conduit	62,494,301	66,247,011	67,259,185	69,747,900	69,747,900
358.0 Underground Conduit & Devices	48,860,886	63,150,327	91,825,350	96,033,000	96,033,000
359.0 Roads and Trails	2,091,673	2,091,749	2,091,749	2,092,000	2,092,000
Subtotal Transmission	591,004,196	632,608,813	699,398,080	749,548,500	771,880,000
<b>Distribution Plant:</b>					
360.0 Land and Land Rights	11,066,904	13,977,501	13,038,453	13,039,000	13,039,000
361.0 Structures and Improvements	56,740,113	58,825,911	61,210,449	61,256,000	61,256,000
362.0 Station Equipment	379,982,737	396,047,194	412,232,029	419,773,000	424,150,000
364.0 Poles, Towers and Fixtures	330,285,199	351,570,663	372,296,266	393,555,000	412,783,000
365.0 Overhead Conductors and Devices	368,471,272	368,507,002	385,206,127	402,169,000	417,626,000
366.0 Underground Conduit	108,634,838	111,090,636	112,533,149	120,074,000	149,206,000
367.0 Underground Conductors and Devices	258,214,643	273,991,289	286,078,584	294,971,000	305,259,000
368.0 Line Transformers	271,892,377	291,136,031	312,652,261	334,542,000	355,127,000
369.0 OH & UND Services	89,744,365	86,295,637	87,453,880	89,716,000	92,172,000
370.0 Meters & Appurtenances	102,218,716	94,815,625	96,825,884	97,163,000	97,852,000
370.1 Meter Communication Equipment	2,665,992	1,160,566	280,027	560,000	559,628
373.0 Street Lighting	36,861,634	39,179,908	39,865,522	39,898,000	40,174,000
Subtotal Distribution Plant	2,016,778,790	2,086,597,962	2,179,672,631	2,266,716,000	2,369,203,628
<b>General Plant:</b>					
389.0 Land and Land Rights	5,879,117	5,858,894	5,858,894	5,859,000	5,859,000
390.1 Structures and Improvements	99,838,222	89,296,722	92,110,708	116,100,000	122,060,000
391.0 Office Furniture & Equipment	8,166,095	6,700,999	8,054,036	8,299,000	6,232,000
392.0 Transportation Equipment	54,555,668	56,303,750	61,031,843	66,003,000	70,463,000
393.0 Stores Equipment	2,728,772	2,695,991	2,550,638	2,436,000	2,383,000
394.0 Tools, Shop and Garage Equipment	12,477,234	14,103,772	15,310,625	14,960,000	14,756,000
395.0 Laboratory Equipment	4,403,960	4,087,620	4,253,210	3,486,000	3,015,000
396.0 Power Operated Equipment	1,794,690	2,576,562	2,854,326	2,854,000	2,854,000
397.0 Communication Equipment	60,346,589	62,645,152	58,532,663	62,672,000	66,682,000
398.0 Miscellaneous Equipment	457,633	433,555	389,416	364,000	364,000
Subtotal General Plant	250,647,980	244,703,017	250,946,360	283,033,000	294,668,000
310.0 Steam Production Plant	-	-	-	-	-
Total Electric Plant in Service	\$ 2,881,266,366	\$ 2,984,266,340	\$ 3,152,943,321	\$ 3,320,944,500	\$ 3,552,576,628
<b>General Plant - Leasehold Improvements</b>					
390.2 Improvements Leased Property	8,612,043	8,823,897	9,386,432	9,387,000	9,387,000
Subtotal - General Plant - Leasehold Improvements	8,612,043	8,823,897	9,386,432	9,387,000	9,387,000
Total - Electric Plant in Service - Leasehold Improvements	8,612,043	8,823,897	9,386,432	9,387,000	9,387,000
<b>RECAP - Electric Plant in Service</b>					
Intangible	\$ 22,835,401	\$ 20,356,548	\$ 22,926,250	\$ 21,647,000	\$ 116,825,000
Transmission	591,004,196	632,608,813	699,398,080	749,548,500	771,880,000
Distribution	2,016,778,790	2,086,597,962	2,179,672,631	2,266,716,000	2,369,203,628
Steam Production Plant	-	-	-	-	-
General Plant	259,260,022	253,526,913	260,332,793	292,420,000	304,055,000
Total - Electric Plant in Service	\$ 2,889,878,409	\$ 2,993,090,237	\$ 3,162,329,754	\$ 3,330,331,500	\$ 3,561,963,628

\* For the period 5/1/2014 through 4/30/2015.

DUQUESNE LIGHT COMPANY  
Accumulated Depreciation  
As of March 31,

	2011	2012	2013	Projected 2014	Fully Projected 2015 *
<b>Transmission Plant:</b>					
350.0 Land and Land Rights	-	-	-	-	-
352.0 Structures and Improvements	4,591,290.76	4,980,295.03	5,525,210.76	6,116,612.50	6,754,384.90
353.0 Station Equipment	62,492,098.20	65,338,847.34	70,644,620.09	78,914,263.23	90,213,543.70
354.0 Towers and Fixtures	25,902,355.97	25,769,151.49	27,317,095.20	25,167,104.41	24,896,797.85
355.0 Poles and Fixtures	2,488,797.83	4,375,671.24	5,361,298.26	6,169,833.31	7,317,821.59
356.0 Overhead Conductors & Devices	20,551,768.91	20,583,850.43	22,581,759.93	24,464,949.05	26,177,121.69
357.0 Underground Conduit	19,479,271.44	20,661,251.82	22,121,409.83	23,341,602.98	24,643,342.58
358.0 Underground Conduit & Devices	13,090,177.67	14,229,560.82	14,660,729.45	16,368,867.90	18,048,195.83
359.0 Roads and Trails	11,121.24	76,382.11	135,264.88	174,120.40	217,380.43
Subtotal Transmission	148,606,882	156,015,010	168,347,388	180,717,354	198,268,589
<b>Distribution Plant:</b>					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	27,934,736	28,616,706	29,818,228	31,413,221	33,126,248
362.0 Station Equipment	98,211,814	101,349,952	105,277,609	114,642,346	125,896,803
364.0 Poles, Towers and Fixtures	130,813,857	137,505,224	144,931,330	150,906,987	158,930,310
365.0 Overhead Conductors and Devices	103,258,015	107,279,075	116,165,657	122,699,515	130,823,451
366.0 Underground Conduit	35,364,542	37,312,166	39,273,068	40,992,407	42,504,638
367.0 Underground Conductors and Devices	78,676,521	80,976,479	85,178,156	90,862,803	96,901,784
368.0 Line Transformers	72,266,553	76,363,077	82,532,014	88,150,203	95,665,750
369.0 OH & UND Services	32,231,458	28,255,567	29,654,035	26,811,583	24,199,546
370.0 Meters & Appurtenances	48,394,452	45,663,396	52,632,787	57,380,637	62,681,165
370.1 Meter Communication Equipment	1,447,343	276,612	(391,326)	(50,632)	175,537
373.0 Street Lighting	23,250,592	24,139,093	25,186,325	26,334,282	27,361,725
Subtotal Distribution Plant	651,849,882	667,737,344	710,257,884	750,143,353	798,266,956
<b>General Plant:</b>					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	29,578,916	16,601,352.09	20,015,881.45	23,101,487	27,347,888
391.0 Office Furniture & Equipment	(2,283,936)	(1,157,793)	929,950.05	2,942,385.42	2,720,202
392.0 Transportation Equipment	31,961,237	36,148,338	39,051,132.84	39,676,000.00	42,175,000
393.0 Stores Equipment	1,097,908	1,253,338	1,265,956.34	1,286,831.36	1,380,591
394.0 Tools, Shop and Garage Equipment	3,164,738	3,569,708	4,372,524.18	4,776,585.00	5,558,450
395.0 Laboratory Equipment	1,714,841	1,892,612	1,979,143.70	1,762,297.92	1,682,823
396.0 Power Operated Equipment	820,251	888,075	981,314.25	1,093,000.00	1,214,000
397.0 Communication Equipment	16,108,575	21,609,241	23,250,268.39	28,233,826.08	32,904,989
398.0 Miscellaneous Equipment	149,922	169,927	168,374.08	178,120.83	215,638
Subtotal General Plant	82,312,452	80,974,798	92,014,545	103,050,534	115,199,581
Total Electric Plant in Service	882,769,216	904,727,152	970,619,818	1,033,911,241	1,111,735,126
<b>Intangible Plant</b>					
301.0 Organizations	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable
302.0 Franchises	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable	Non-Depreciable
303.0 Miscellaneous Intangible Plant	9,256,178	10,157,723	14,448,687	15,495,000	25,624,867
Subtotal Intangible	9,256,178	10,157,723	14,448,687	15,495,000	25,624,867
<b>General Plant - Leasehold Improvements</b>					
390.2 Improvements Leased Property	4,800,054	5,205,692	5,633,310	6,116,000	6,590,000
Subtotal - General Plant - Leasehold Improvements	4,800,054	5,205,692	5,633,310	6,116,000	6,590,000
Total - Electric Plant in Service - Leasehold Improvements	4,800,054	5,205,692	5,633,310	6,116,000	6,590,000
<b>RECAP - Electric Plant in Service</b>					
Intangible	9,256,178	10,157,723	14,448,687	15,495,000	25,624,867
Transmission	148,606,882	156,015,010	168,347,388	180,717,354	198,268,589
Distribution	651,849,882	667,737,344	710,257,884	750,143,353	798,266,956
General Plant	87,112,506	86,180,490	97,647,855	109,166,534	121,789,581
Total Accumulated Depreciation and Amortization	896,825,449	920,090,567	990,701,815	1,055,522,241	1,143,949,993

\* For the period 5/1/2014 through 4/30/2015.