

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

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Duquesne Light Company
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Fully Projected FTY April 30, 2015
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Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	26	0	81
4	Software- Plant / OM-related	303P	11,342	Plant	0	2,787	2	8,553
5	Software- Customer-related	303C	4,731	Dist	0	0	0	4,731
6	Software- Labor-related	303L	5,087	Labor	0	719	1	4,367
7	Software- Smart	303SM	53,513	Dist	0	0	0	53,513
8	Software- FOCUS	303F	42,046	Labor	0	5,945	6	36,095
9	Intangible Plant		<u>116,826</u>		<u>0</u>	<u>9,478</u>	<u>9</u>	<u>107,339</u>
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	771,881	Tran	0	771,881	0	0
13	Transmission Plant	<u>350-359</u>	<u>771,881</u>		<u>0</u>	<u>771,881</u>	<u>0</u>	<u>0</u>
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	13,038	Dist	0	0	0	13,038
17	Structures and Improvements	361	60,673	Dist	0	0	0	60,673
18	Direct assignment	361	585	Pitcairn	0	0	585	0
19	Station Equipment	362	410,961	Dist	0	0	0	410,961
20	Station Equipment- Network	364	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	365	412,783	Dist	0	0	0	412,783
22	OH Conductors and Devices	365	417,626	Dist	0	0	0	417,626
23	UG Conduits- Radial	365	107,428	Dist	0	0	0	107,428
24	UG Conduits- Network	365	20,889	Dist	0	0	0	20,889
25	UG Conduits- URD	366	20,889	Dist	0	0	0	20,889
26	UG Conductors- Radial	367	219,786	Dist	0	0	0	219,786
27	UG Conductors- Network	367	42,736	Dist	0	0	0	42,736
28	UG Conductors- URD	367	42,736	Dist	0	0	0	42,736
29	Line Transformers- OH	367	224,866	Dist	0	0	0	224,866
30	Line Transformers- Radial	368	64,952	Dist	0	0	0	64,952
31	Line Transformers- Network	369	28,395	Dist	0	0	0	28,395
32	Line Transformers- URD	369	36,917	Dist	0	0	0	36,917
33	Services	370	92,170	Dist	0	0	0	92,170
34	Meters	371	98,132	Dist	0	0	0	98,132
35	Meters- Comm Equip	373	280	Dist	0	0	0	280
36	Street Lighting	374	40,174	Dist	0	0	0	40,174
37	Distribution Plant	<u>360-373</u>	<u>2,369,204</u>		<u>0</u>	<u>0</u>	<u>585</u>	<u>2,368,619</u>
38								

Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	389	300,301	Labor	0	42,462	42	257,797
41	Comm Equip- Network	391	3,753	Labor	0	531	1	3,222
42	General Plant	389-399	304,054		0	42,992	43	261,019
43								
44	TOTAL UTILITY PLANT		<u>3,561,965</u>		<u>0</u>	<u>824,351</u>	<u>637</u>	<u>2,736,977</u>
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	25,625	IntangPlt	0	2,079	2	23,544
48	Transmission Plant	108.3	198,269	Tran	0	198,269	0	0
49	Structures and Improvements	108.5	32,929	Dist	0	0	0	32,929
50	Direct assignment	108.5	197	Pitcairn	0	0	197	0
51	Station Equipment	108.5	125,897	Dist	0	0	0	125,897
52	Poles, Towers and Fixtures	108.5	158,930	Dist	0	0	0	158,930
53	OH Conductors and Devices	108.5	130,823	Dist	0	0	0	130,823
54	UG Conduits	108.5	42,505	Dist	0	0	0	42,505
55	UG Conductors	108.5	96,902	Dist	0	0	0	96,902
56	Line Transformers	108.5	95,666	Dist	0	0	0	95,666
57	Services	108.5	24,200	Dist	0	0	0	24,200
58	Meters	108.5	62,681	Dist	0	0	0	62,681
59	Meters- Comm Equip	108.5	176	Dist	0	0	0	176
60	Street Lighting	108.5	27,362	Dist	0	0	0	27,362
61	General / Common Plant	108.6	121,790	Labor	0	17,221	17	104,552
62	Depreciation Reserve	108	1,143,952		0	217,569	216	926,167
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital- Dist/Tx	131	32,915	CWC	0	2,460	2	30,453
66	Cash Working Capital- Supp	131	9,616	Dist	0	0	0	9,616
67	Materials & Supplies	255	20,627	M&S	0	8,405	0	12,222
68	Customer Deposits		(8,115)	Dist	0	0	0	(8,115)
69	Capitalized Pension		69,215	TotPlant	0	16,019	12	53,184
70	ADIT- Transmission	154	(104,024)	Tran	0	(104,024)	0	0
71	ADIT- Distribution	154	(365,005)	DistPt	0	0	(90)	(364,915)
72	ADIT- General	182	0	Labor	0	0	0	0
73	Other Rate Base	131-283	(344,771)		0	(77,140)	(75)	(267,556)
74								
75	TOTAL RATE BASE		<u>2,073,242</u>		<u>0</u>	<u>529,643</u>	<u>345</u>	<u>1,543,254</u>
76			2,073,242	Check				

Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
77	I. OPERATING AND MAINTENANCE EXPENSES							
78	B. POLR AND TRANSMISSION EXPENSE							
79	POLR Costs		116,326	Supp	116,326	0	0	0
80	Transmission Expense		9,044	Tran	0	9,044	0	0
81	Transmission Expense		<u>125,370</u>		<u>116,326</u>	<u>9,044</u>	<u>0</u>	<u>0</u>
82								
83	C. DISTRIBUTION EXPENSE							
84	Ops Supv & Engineering	580	3,196	DistPt	0	0	1	3,195
85	Load Dispatching	581	918	DistPt	0	0	0	918
86	Station Expenses	582	377	DistPt	0	0	0	377
87	OH Line Expenses	583	1,332	DistPt	0	0	0	1,332
88	UG Line Expenses	584	696	DistPt	0	0	0	696
89	Meter Expenses	586	481	DistPt	0	0	0	481
90	Customer Installation Expenses	587	2	DistPt	0	0	0	2
91	Misc. Distribution Expenses	588	8,258	DistPt	0	0	2	8,256
92	Rents	589	0	DistPt	0	0	0	0
93	Maint Supv & Engineering	590	292	DistPt	0	0	0	292
94	Maint of Structures	591	239	DistPt	0	0	0	239
95	Maint of Station Equip	592	2,601	DistPt	0	0	1	2,600
96	Maint of OH Lines	593	18,134	DistPt	0	0	4	18,130
97	Maint of UG Lines	594	1,177	DistPt	0	0	0	1,177
98	Maint of Line Transformers	595	23	DistPt	0	0	0	23
99	Maint of Lighting	596	556	DistPt	0	0	0	556
100	Maint of Meters	597	1,065	DistPt	0	0	0	1,065
101	Maint of Misc. Plant	599	172	DistPt	0	0	0	172
102	Oper. & Maint. Exp.	500-599	<u>39,519</u>		<u>0</u>	<u>0</u>	<u>10</u>	<u>39,509</u>
103			39,519		0	0	10	39,509
104	D. CUSTOMER ACCOUNTS AND SERVICE							
105	Supervision	901	2,829	Dist	0	0	0	2,829
106	Meter Reading Exp	902	3,593	Dist	0	0	0	3,593
107	Customer Records & Coll	903	31,407	Dist	0	0	0	31,407
108	Uncollectible Accounts	904	7,296	Dist	0	0	0	7,296
109	FOCUS expenses	903F	4,662	Labor	0	659	1	4,002
110	Customer Accts. Exp.	901-905	<u>49,787</u>		<u>0</u>	<u>659</u>	<u>1</u>	<u>49,127</u>
111								
112	Customer Assistance	908	3,412	Dist	0	0	0	3,412
113	Customer Service Exp.	908-916	<u>3,412</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>3,412</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>53,199</u>		<u>0</u>	<u>659</u>	<u>1</u>	<u>52,539</u>

Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
115								
116	E. ADMINISTRATIVE AND GENERAL							
117	Admin & Gen Salaries	920	22,597	Labor	0	3,195	3	19,399
118	Office Supp & Exp- Bill Print	921Bill	2,381	Dist	0	0	0	2,381
119	Office Supp & Exp- Other	921	3,003	Labor	0	425	0	2,578
120	Outside Services- Cust Care	923CC	231	Dist	0	0	0	231
121	Outside Services- Meters	923M	363	Dist	0	0	0	363
122	Outside Services- Other	923	12,325	Labor	0	1,743	2	10,581
123	Property Insurance	924	4,610	Plant	0	1,133	1	3,476
124	Injuries & Damages	925	1,063	Labor	0	150	0	913
125	Empl Pensions & Benefits	926	30,337	Labor	0	4,290	4	26,043
126	Regulatory Expense- Revenue	928	1,802	Dist	0	0	0	1,802
127	Regulatory Expense- MWh	928	3,345	Labor	0	473	0	2,872
128	Marketing, Communications	930.1	345	Labor	0	49	0	296
129	Misc. General Expense	930.2	2,927	Labor	0	414	0	2,513
130	Maint Genl Plant- Labor	935L	0	Labor	0	0	0	0
131	Maint Genl Plant- Meters	935M	1,616	Dist	0	0	0	1,616
132	Maint Genl Plant- T&D Plant	935P	11,016	Labor	0	1,558	2	9,457
133	Admin & Genl. Exp.	920-932	97,961		0	13,428	13	84,519
134								
135	Total Operating Expenses		316,049		116,326	23,132	24	176,568
136								
137	II. DEPRECIATION EXPENSE							
138	Intangible- Other	361/362	2,302	IntangOth	0	382	0	1,919
139	Intangible- SM	361/362	5,351	Dist	0	0	0	5,351
140	Intangible- FOCUS	361/362	4,204	Labor	0	594	1	3,609
141	Transmission Plant	361/362	19,824	Tran	0	19,824	0	0
142	Structures and Improvements	361/362	1,437	Dist	0	0	0	1,437
143	Direct assignment	361/362	15	Pitcairn	0	0	15	0
144	Station Equipment	361/362	10,596	Dist	0	0	0	10,596
145	Poles, Towers and Fixtures	361/362	8,892	Dist	0	0	0	8,892
146	OH Conductors and Devices	361/362	10,764	Dist	0	0	0	10,764
147	UG Conductors	361/362	2,472	Dist	0	0	0	2,472
148	UG Conductors	361/362	7,044	Dist	0	0	0	7,044
149	Line Transformers	361/362	11,340	Dist	0	0	0	11,340
150	Services	361/362	1,668	Dist	0	0	0	1,668
151	Meters	361/362	6,348	Dist	0	0	0	6,348
152	Meters- Comm Equip	361/362	204	Dist	0	0	0	204

Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
153	Street Lighting	361/362	960	Dist	0	0	0	960
154	General / Common Plant	364	19,068	Labor	0	2,696	3	16,369
155	Amort Exp- Reg Assets- Trans		2,508	Tran	0	2,508	0	0
156	Amort Exp- Reg Assets- Dist		7,488	Dist	0	0	0	7,488
157	Depreciation Expense	403	122,485		0	26,005	19	96,461
158								
159	III. TAXES and OTHER							
160	A. GENERAL TAXES							
161	Payroll related	408.3	4,949	Labor	0	700	1	4,249
162	PURTA, Real estate	408.16	2,047	Plant	0	503	0	1,544
163	Capital stock		556	Plant	0	137	0	419
164	Other	408.1	289	Plant	0	71	0	218
165	General Taxes		7,841		0	1,410	1	6,429
166								
167	B. GROSS RECEIPTS TAX							
168	Gross Receipts tax		37,901	GRT_Rev	8,045	2,226	0	27,630
169	Gross Receipts Tax		37,901		8,045	2,226	0	27,630
170								
171	B. FEDERAL / STATE INCOME TAXES							
172	State Income Tax Expense		10,878	SIT_Hist	(113)	4,820	(5)	6,176
173	Federal Income Tax Expense		51,825	FIT_Hist	(356)	19,419	(16)	32,778
174	Income Taxes	409-411	62,703		(469)	24,239	(21)	38,954
175	Total Taxes	408-411	108,445		7,576	27,876	(20)	73,013
176								
177	TOTAL EXPENSES		546,979		123,902	77,012	22	346,042
178								
179	IV. OPERATING REVENUES at Present Rates							
180	Distribution Revenue		419,634	Dist	0	0	0	419,634
181	Transmission Revenue		116,414	Tran	0	116,414	0	0
182	POLR Revenue		123,241	Supp	123,241	0	0	0
183	Forfeited Discounts		3,622	Dist	0	0	0	3,622
184	Misc Service Revenue		4,590	Misc_Rev	0	3,501	0	1,089
185	Rent For Electric Property		8,699	Dist	0	0	0	8,699
186	Other Electric Revenues		455	Dist	0	0	0	455
187	Operating Revenues		676,655		123,241	119,915	0	433,499
188								
189	TOTAL EXPENSES		546,979		123,902	77,012	22	346,042
190	V. NET INCOME at Present Rates		129,676		(661)	42,903	(22)	87,457

Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
191								
192	SUMMARY REPORT							
193	OPERATING REVENUES							
194	Utility Revenues	440-446	659,289		123,241	116,414	0	419,634
195	Other Operating Revenues	450-456	17,366		0	3,501	0	13,865
196	Total Operating Revenues		676,655		123,241	119,915	0	433,499
197								
198	OPERATING EXPENSES							
199	Distribution / Transmission	580-599	164,889		116,326	9,044	10	39,509
200	Customer Acctg & Service	901-919	53,199		0	659	1	52,539
201	Admin & General	920-932	97,961		0	13,428	13	84,519
202	Total Operating Expenses		316,049		116,326	23,132	24	176,568
203								
204	Depreciation Expense	403	122,485		0	26,005	19	96,461
205	Taxes Other Than Income Tax / Other	408	45,742		8,045	3,637	1	34,059
206	INCOME BEFORE INCOME TAXES		192,379		(1,130)	67,142	(44)	126,411
207	Income Taxes	409-411	62,703		(469)	24,239	(21)	38,954
208	NET INCOME		129,676		(661)	42,903	(22)	87,457
209	RATE BASE		2,073,242		0	529,643	345	1,543,254
210	Return on Rate Base		6.2547%		-	8.1%	(6.5%)	5.7%
211								
212	REVENUE REQUIREMENTS							
213	Target Rate of Return		8.36%		8.36%	8.36%	8.36%	8.36%
214	Rate Base		2,073,242		0	529,643	345	1,543,254
215								
216	Operating expenses		306,951		116,326	23,132	24	167,470
217	Uncollectibles expense		8,001	Uncoll_RR	11	22	1	7,967
218	Depreciation expense		122,485		0	26,005	19	96,461
219	Regulatory Commission Expenses		1,919	RegComm_RR	2	4	0	1,913
220	General taxes / Other		7,841		0	1,410	1	6,429
221	Subtotal- Operating Costs to recover		447,197		116,338	50,573	45	280,241
222								
223	Target Return on Rate Base- After taxes		173,323		0	44,278	29	129,016
224	Income taxes to recover		93,658	IncTaxExp	(0)	25,214	15	68,429
225				54.04%				
226	Subtotal- Rev Req before GRT		714,178		116,338	120,066	88	477,686
227	GRT needed		42,586	GRT_RR	8,116	2,380	5	32,085
228	TOTAL REVENUE REQUIREMENT		756,764		124,454	122,445	94	509,771
229								
230	Revenue at Present rates		676,655		123,241	119,915	0	433,499
231	Revenue Excess (Deficiency)		(80,109)		(1,213)	(2,530)	(94)	(76,272)

Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Allocation Factors

	Allocator Name	Total	Supply	Transmission	Pitcairn	Distribution
0						
1	None	0				
2		-	-	-	-	-
3						
4	Supp	1	1			
5		100.00%	100.00%	-	-	-
6						
7	Tran	1		1		
8		100.00%	-	100.00%	-	-
9						
10	Pitcairn	1			1	
11		100.00%	-	-	100.00%	-
12						
13	Dist	1				1
14		100.00%	-	-	-	100.00%
15						
16	Misc_Rev	4,590		3,501		1,089
17		100.00%	-	76.27%	-	23.73%
18						
19	GRT_Rev	574,792	122,009	33,760	-	419,023
20		100.00%	21.23%	5.87%	-	72.90%
21						
22	GRT_RR	42,586	8,116	2,380	5	32,085
23		100.00%	19.06%	5.59%	0.01%	75.34%
24						
25	Uncoll_RR	8,001	11	22	1	7,967
26		100.00%	0.13%	0.28%	0.01%	99.58%
27						
28	RegComm_RR	1,919	2	4	0	1,913
29		100.00%	0.09%	0.19%	0.01%	99.71%
30						
31	Labor	40,411	-	5,714	6	34,691
32		100.00%	-	14.14%	0.01%	85.85%
33						

FuncFctr
Allocation Factors
Fac
Exh 6-1A

Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Allocation Factors

	Allocator Name	Total	Supply	Transmission	Pitcairn	Distribution
0						
34	CWC	349,833	-	26,149	24	323,660
35		100.00%	-	7.47%	0.01%	92.52%
36						
37	M&S	90.80%		37.00%		53.80%
38		100.00%	-	40.75%	-	59.25%
39						
40	IntangPlt	116,826	-	9,478	9	107,339
41		100.00%	-	8.11%	0.01%	91.88%
42						
43	IntangOth	21,267	-	3,533	3	17,731
44		100.00%	-	16.61%	0.01%	83.38%
45						
46	DistPt	2,369,204	-	-	585	2,368,619
47		100.00%	-	-	0.02%	99.98%
48						
49	SIT_Hist	10,878	(113)	4,820	(5)	6,176
50		100.00%	(1.04%)	44.31%	(0.05%)	56.77%
51						
52	FIT_Hist	51,825	(356)	19,419	(16)	32,778
53		100.00%	(0.69%)	37.47%	(0.03%)	63.25%
54						
55	IncTaxExp	93,658	(0)	25,214	15	68,429
56		100.00%	(0.00%)	26.92%	0.02%	73.06%
57						
58	Plant	3,141,085	-	771,881	585	2,368,619
59		100.00%	-	24.57%	0.02%	75.41%
60						
61	TotPlant	3,561,965	-	824,351	637	2,736,977
62		100.00%	-	23.14%	0.02%	76.84%
63						

Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Allocation Factors

0	Allocator Name	Total	Supply	Transmission	Pitcairn	Distribution
64	Supporting calculations					
65	Revenue- current rates	662,911	123,241	116,414	-	423,256
66	GRT_Rev Allocator	574,792	122,009	33,760	-	419,023
67	Not GRT taxable		1.0%	71.0%	1.0%	1.0%
68						
69	GRT- Historic	37,901	8,045	2,226	-	27,630
70	Addl (less) revenue	80,109	1,213	2,530	94	76,272
71	Addl (less) GRT taxable	77,537	1,201	734	93	75,509
72	Addl (less) GRT	4,685	71	154	5	4,455
73	GRT- RR	42,586	8,116	2,380	5	32,085
74	GRT Taxable-RR	652,329	123,210	34,494	93	494,532
75						
76	OpMaint	316,049	116,326	23,132	24	176,568
77	Less: Uncollectible	(11,958)	-	(659)	(1)	(11,298)
78	Other Tax	7,841	-	1,410	1	6,429
79	GRT	37,901	8,045	2,226	-	27,630
80	Reclass Supply	-	(124,371)			124,371
81	Reclass	-		40		(40)
82	CWC Allocator	349,833	-	26,149	24	323,660
83						
84	Income Tax at Historic	62,703	(469)	24,239	(21)	38,954
85						
86	Additional (less) revenue	80,109	1,213	2,530	94	76,272
87	(Additional) less GRT	(4,685)	(71)	(154)	(5)	(4,455)
88	(Additional) less Uncoll/ Reg	(822)	(12)	(26)	(1)	(783)
89	Change in Pretax	74,602	1,130	2,351	87	71,034
90						

Duquesne Light Company
Jurisdictional Separation Study
Fully Projected Future Test Year April 30, 2015
Allocation Factors

	Allocator Name	Total	Supply	Transmission	Pitcairn	Distribution
91	Historic Income Tax expense					
92	Income before tax	192,379	(1,130)	67,142	(44)	126,411
93						
94	Rate base	2,073,242	-	529,643	345	1,543,254
95	Synchronized Interest Expense		-	(11,811)	(8)	(34,415)
96	Base Taxable Income		(1,130)	55,331	(51)	91,996
97	Flow through			(3,735)		(39,556)
98	State Tax deducts over book			(3,346)		9,380
99	State taxable income		(1,130)	48,250	(51)	61,820
100	State tax expense	10,878	(113)	4,820	(5)	6,176
101						
102	Flow through			(3,735)		(39,556)
103	Federal Tax deducts over book			1,406		19,788
104	Federal taxable income		(1,017)	48,182	(46)	66,052
105	Federal tax expense		(356)	16,864	(16)	23,118
106	Federal deferred			2,555		9,660
107	Federal tax expense	62,703	(469)	24,239	(21)	38,954
108	Tax expense	62,703	(469)	24,239	(21)	38,954
109						
110	Rate Year Income tax expense					
111	State	18,331	(0)	5,055	4	13,272
112	Federal	75,327	(0)	20,159	11	55,157
113		93,658	(0)	25,214	15	68,429
114						
115	Intangible Amort for SM	5,351				5,351
116	Intangible Amort for FOCUS	4,204	-	594	1	3,609
117	Intangible Amort for Other	2,302	-	325	0	1,976
118		11,857	-	920	1	10,936
119						
120	Uncollectible- Historic	7,296	-	-	-	7,296
121	Additional (less) revenue	80,109	1,213	2,530	94	76,272
122	Uncollectible- Change	705	11	22	1	671
123	Uncollectible- RR	8,001	11	22	1	7,967
124						
125	Reg Commission- Historic	1,802	-	-	-	1,802
126	Additional (less) revenue	80,109	1,213	2,530	94	76,272
127	Reg Commission- Change	117	2	4	0	111
128	Reg Commission- RR	1,919	2	4	0	1,913

Duquesne Light Company
Jurisdictional Separation Study
Historic Test Year March 31, 2013
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization / Franchise	301 / 302	107	Plant	0	26	0	81
4	Software- Plant / OM-related	303P	11,342	Plant	0	2,755	2	8,584
5	Software- Customer-related	303C	4,731	Dist	0	0	0	4,731
6	Software- Labor-related	303L	5,087	Labor	0	708	1	4,379
7	Software- Smart	303SM	929	Dist	0	0	0	929
8	Software- FOCUS	303F	730	Labor	0	102	0	628
9	Intangible Plant		<u>22,926</u>		<u>0</u>	<u>3,590</u>	<u>3</u>	<u>19,332</u>
10								
11	C. TRANSMISSION PLANT							
12	Transmission Plant	361	699,398	Tran	0	699,398	0	0
13	Transmission Plant	350-359	<u>699,398</u>		<u>0</u>	<u>699,398</u>	<u>0</u>	<u>0</u>
14								
15	D. DISTRIBUTION PLANT							
16	Land and Land Rights	360	13,039	Dist	0	0	0	13,039
17	Structures and Improvements	361	60,625	Dist	0	0	0	60,625
18	Direct assignment	361	585	Pitcairn	0	0	585	0
19	Station Equipment	362	399,044	Dist	0	0	0	399,044
20	Station Equipment- Network	364	13,188	Dist	0	0	0	13,188
21	Poles, Towers and Fixtures	365	372,296	Dist	0	0	0	372,296
22	OH Conductors and Devices	365	385,206	Dist	0	0	0	385,206
23	UG Conduits- Radial	365	81,024	Dist	0	0	0	81,024
24	UG Conduits- Network	365	15,755	Dist	0	0	0	15,755
25	UG Conduits- URD	366	15,755	Dist	0	0	0	15,755
26	UG Conductors- Radial	367	205,977	Dist	0	0	0	205,977
27	UG Conductors- Network	367	40,051	Dist	0	0	0	40,051
28	UG Conductors- URD	367	40,051	Dist	0	0	0	40,051
29	Line Transformers- OH	367	197,969	Dist	0	0	0	197,969
30	Line Transformers- Radial	368	57,183	Dist	0	0	0	57,183
31	Line Transformers- Network	369	24,999	Dist	0	0	0	24,999
32	Line Transformers- URD	369	32,501	Dist	0	0	0	32,501
33	Services	370	87,454	Dist	0	0	0	87,454
34	Meters	371	96,826	Dist	0	0	0	96,826
35	Meters- Comm Equip	373	280	Dist	0	0	0	280
36	Street Lighting	374	39,866	Dist	0	0	0	39,866
37	Distribution Plant	360-373	<u>2,179,674</u>		<u>0</u>	<u>0</u>	<u>585</u>	<u>2,179,089</u>
38								

Duquesne Light Company
Jurisdictional Separation Study
Historic Test Year March 31, 2013
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
39	E. GENERAL PLANT							
40	General Plant	389	256,580	Labor	0	35,688	39	220,853
41	Comm Equip- Network	391	3,753	Labor	0	522	1	3,230
42	General Plant	389-399	260,333		0	36,210	40	224,083
43								
44	TOTAL UTILITY PLANT		3,162,331		0	739,198	628	2,422,504
45								
46	II. DEPRECIATION RESERVE							
47	Intangible Plant	108.3	14,449	IntangPlt	0	2,263	2	12,184
48	Transmission Plant	108.3	168,347	Tran	0	168,347	0	0
49	Structures and Improvements	108.5	29,627	Dist	0	0	0	29,627
50	Direct assignment	108.5	191	Pitcairn	0	0	191	0
51	Station Equipment	108.5	105,278	Dist	0	0	0	105,278
52	Poles, Towers and Fixtures	108.5	144,931	Dist	0	0	0	144,931
53	OH Conductors and Devices	108.5	116,166	Dist	0	0	0	116,166
54	UG Conduits	108.5	39,273	Dist	0	0	0	39,273
55	UG Conductors	108.5	85,178	Dist	0	0	0	85,178
56	Line Transformers	108.5	82,532	Dist	0	0	0	82,532
57	Services	108.5	29,654	Dist	0	0	0	29,654
58	Meters	108.5	52,633	Dist	0	0	0	52,633
59	Meters- Comm Equip	108.5	(391)	Dist	0	0	0	(391)
60	Street Lighting	108.5	25,186	Dist	0	0	0	25,186
61	General / Common Plant	108.6	97,648	Labor	0	13,582	15	84,051
62	Depreciation Reserve	108	990,702		0	184,192	208	806,303
63								
64	III. OTHER RATE BASE ITEMS							
65	Cash Working Capital- Dist/Tx	131	3,813	CWC	0	219	0	3,594
66	Cash Working Capital- Supp	131	45,571	Dist	0	0	0	45,571
67	Materials & Supplies	255	20,627	M&S	0	1,462	0	19,165
68	Customer Deposits		(8,115)	Dist	0	0	0	(8,115)
69	Capitalized Pension		50,615	TotPlant	0	11,831	10	38,774
70	ADIT- Transmission	154	(92,449)	Tran	0	(92,449)	0	0
71	ADIT- Distribution	154	(337,373)	DistPt	0	0	(91)	(337,282)
72	ADIT- General	182	0	Labor	0	0	0	0
73	Other Rate Base	131-283	(317,311)		0	(78,937)	(80)	(238,294)
74								
75	TOTAL RATE BASE		1,854,318		0	476,070	340	1,377,908
76			1,854,318	Check				

Duquesne Light Company
Jurisdictional Separation Study
Historic Test Year March 31, 2013
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
77	I. OPERATING AND MAINTENANCE EXPENSES							
78	B. POLR AND TRANSMISSION EXPENSE							
79	POLR Costs		207,040	Supp	207,040	0	0	0
80	Transmission Expense		8,405	Tran	0	8,405	0	0
81	Transmission Expense		<u>215,445</u>		<u>207,040</u>	<u>8,405</u>	<u>0</u>	<u>0</u>
82								
83	C. DISTRIBUTION EXPENSE							
84	Ops Supv & Engineering	580	2,971	DistPt	0	0	1	2,970
85	Load Dispatching	581	743	DistPt	0	0	0	743
86	Station Expenses	582	285	DistPt	0	0	0	285
87	OH Line Expenses	583	984	DistPt	0	0	0	984
88	UG Line Expenses	584	525	DistPt	0	0	0	525
89	Meter Expenses	586	347	DistPt	0	0	0	347
90	Customer Installation Expenses	587	1	DistPt	0	0	0	1
91	Misc. Distribution Expenses	588	7,190	DistPt	0	0	2	7,188
92	Rents	589	0	DistPt	0	0	0	0
93	Maint Supv & Engineering	590	217	DistPt	0	0	0	217
94	Maint of Structures	591	185	DistPt	0	0	0	185
95	Maint of Station Equip	592	2,714	DistPt	0	0	1	2,713
96	Maint of OH Lines	593	17,269	DistPt	0	0	5	17,264
97	Maint of UG Lines	594	1,378	DistPt	0	0	0	1,378
98	Maint of Line Transformers	595	14	DistPt	0	0	0	14
99	Maint of Lighting	596	408	DistPt	0	0	0	408
100	Maint of Meters	597	906	DistPt	0	0	0	906
101	Maint of Misc. Plant	599	168	DistPt	0	0	0	168
102	Oper. & Maint. Exp.	500-599	<u>36,305</u>		<u>0</u>	<u>0</u>	<u>10</u>	<u>36,295</u>
103			36,305		0	0	10	36,295
104	D. CUSTOMER ACCOUNTS AND SERVICE							
105	Supervision	901	2,111	Dist	0	0	0	2,111
106	Meter Reading Exp	902	3,550	Dist	0	0	0	3,550
107	Customer Records & Coll	903	29,846	Dist	0	0	0	29,846
108	Uncollectible Accounts	904	8,579	Dist	0	0	0	8,579
109	FOCUS expenses	903F	4,662	Labor	0	648	1	4,013
110	Customer Accts. Exp.	901-905	<u>48,748</u>		<u>0</u>	<u>648</u>	<u>1</u>	<u>48,099</u>
111								
112	Customer Assistance	908	584	Dist	0	0	0	584
113	Customer Service Exp.	908-916	<u>584</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>584</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>49,332</u>		<u>0</u>	<u>648</u>	<u>1</u>	<u>48,683</u>

Duquesne Light Company
Jurisdictional Separation Study
Historic Test Year March 31, 2013
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
115								
116	E. ADMINISTRATIVE AND GENERAL							
117	Admin & Gen Salaries	920	17,232	Labor	0	2,397	3	14,833
118	Office Supp & Exp- Bill Print	921Bill	1,817	Dist	0	0	0	1,817
119	Office Supp & Exp- Other	921	2,292	Labor	0	319	0	1,973
120	Outside Services- Cust Care	923CC	281	Dist	0	0	0	281
121	Outside Services- Meters	923M	441	Dist	0	0	0	441
122	Outside Services- Other	923	14,982	Labor	0	2,084	2	12,896
123	Property Insurance	924	4,198	Plant	0	1,020	1	3,177
124	Injuries & Damages	925	968	Labor	0	135	0	833
125	Empl Pensions & Benefits	926	29,126	Labor	0	4,051	4	25,070
126	Regulatory Expense- Revenue	928	1,802	Dist	0	0	0	1,802
127	Regulatory Expense- MWh	928	7,055	Labor	0	981	1	6,073
128	Marketing, Communications	930.1	361	Labor	0	50	0	311
129	Misc. General Expense	930.2	2,590	Labor	0	360	0	2,229
130	Maint Genl Plant- Labor	935L	0	Labor	0	0	0	0
131	Maint Genl Plant- Meters	935M	1,408	Dist	0	0	0	1,408
132	Maint Genl Plant- T&D Plant	935P	9,600	Labor	0	1,335	1	8,263
133	Admin & Genl. Exp.	920-932	94,153		0	12,732	14	81,407
134								
135	Total Operating Expenses		395,235		207,040	21,786	24	166,385
136								
137	II. DEPRECIATION EXPENSE							
138	Intangible- Other	361/362	4,368	IntangOth	0	717	1	3,651
139	Intangible- SM	361/362	0	Dist	0	0	0	0
140	Intangible- FOCUS	361/362	0	Labor	0	0	0	0
141	Transmission Plant	361/362	19,679	Tran	0	19,679	0	0
142	Structures and Improvements	361/362	1,650	Dist	0	0	0	1,650
143	Direct assignment	361/362	18	Pitcairn	0	0	18	0
144	Station Equipment	361/362	12,000	Dist	0	0	0	12,000
145	Poles, Towers and Fixtures	361/362	10,500	Dist	0	0	0	10,500
146	OH Conductors and Devices	361/362	10,620	Dist	0	0	0	10,620
147	UG Conducts	361/362	1,968	Dist	0	0	0	1,968
148	UG Conductors	361/362	7,140	Dist	0	0	0	7,140
149	Line Transformers	361/362	11,280	Dist	0	0	0	11,280
150	Services	361/362	3,084	Dist	0	0	0	3,084
151	Meters	361/362	7,644	Dist	0	0	0	7,644
152	Meters- Comm Equip	361/362	0	Dist	0	0	0	0

Duquesne Light Company
Jurisdictional Separation Study
Historic Test Year March 31, 2013
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
153	Street Lighting	361/362	1,260	Dist	0	0	0	1,260
154	General / Common Plant	364	19,407	Labor	0	2,699	3	16,705
155	Amort Exp- Reg Assets- Trans		2,390	Tran	0	2,390	0	0
156	Amort Exp- Reg Assets- Dist		7,295	Dist	0	0	0	7,295
157	Depreciation Expense	403	120,303		0	25,485	22	94,796
158								
159	III. TAXES and OTHER							
160	A. GENERAL TAXES							
161	Payroll related	408.3	4,312	Labor	0	600	1	3,712
162	PURTA, Real estate	408.16	1,610	Plant	0	391	0	1,219
163	Capital stock		1,213	Plant	0	295	0	918
164	Other	408.1	6	Plant	0	1	0	5
165	General Taxes		7,141		0	1,287	1	5,853
166								
167	B. GROSS RECEIPTS TAX							
168	Gross Receipts tax		46,802	GRT_Rev	16,253	2,629	0	27,920
169	Gross Receipts Tax		46,802		16,253	2,629	0	27,920
170								
171	B. FEDERAL / STATE INCOME TAXES							
172	State Income Tax Expense		17,397	SIT_Hist	2,423	5,148	(5)	9,831
173	Federal Income Tax Expense		76,217	FIT_Hist	7,641	26,430	(17)	42,162
174	Income Taxes	409-411	93,614		10,064	31,579	(23)	51,994
175	Total Taxes	408-411	147,557		26,318	35,494	(21)	85,766
176								
177	TOTAL EXPENSES		663,095		233,358	82,765	24	346,948
178								
179	IV. OPERATING REVENUES at Present Rates							
180	Distribution Revenue		421,384	Dist	0	0	0	421,384
181	Transmission Revenue		136,674	Tran	0	136,674	0	0
182	POLR Revenue		247,548	Supp	247,548	0	0	0
183	Forfeited Discounts		3,855	Dist	0	0	0	3,855
184	Misc Service Revenue		6,714	Misc_Rev	0	5,510	0	1,204
185	Rent For Electric Property		9,902	Dist	0	0	0	9,902
186	Other Electric Revenues		582	Dist	0	0	0	582
187	Operating Revenues		826,659		247,548	142,184	0	436,927
188								
189	TOTAL EXPENSES		663,095		233,358	82,765	24	346,948
190	V. NET INCOME at Present Rates		163,564		14,190	59,419	(24)	89,979

Duquesne Light Company
Jurisdictional Separation Study
Historic Test Year March 31, 2013
Results of Jurisdictional Separation Study

Line	Account	No.	Balance	Allocator	Supply	Transmission	Pitcairn	Distribution
191								
192	SUMMARY REPORT							
193	OPERATING REVENUES							
194	Utility Revenues	440-446	805,606		247,548	136,674	0	421,384
195	Other Operating Revenues	450-456	21,053		0	5,510	0	15,543
196	Total Operating Revenues		826,659		247,548	142,184	0	436,927
197								
198	OPERATING EXPENSES							
199	Distribution / Transmission	580-599	251,750		207,040	8,405	10	36,295
200	Customer Acctg & Service	901-919	49,332		0	648	1	48,683
201	Admin & General	920-932	94,153		0	12,732	14	81,407
202	Total Operating Expenses		395,235		207,040	21,786	24	166,385
203								
204	Depreciation Expense	403	120,303		0	25,485	22	94,796
205	Taxes Other Than Income Tax / Other	408	53,943		16,253	3,916	1	33,773
206	INCOME BEFORE INCOME TAXES		257,178		24,255	90,998	(47)	141,973
207	Income Taxes	409-411	93,614		10,064	31,579	(23)	51,994
208	NET INCOME		163,564		14,190	59,419	(24)	89,979
209	RATE BASE		1,854,318		0	476,070	340	1,377,908
210	Return on Rate Base		8.8207%		-	12.5%	(7.2%)	6.5%
211								
212	REVENUE REQUIREMENTS							
213	Target Rate of Return		8.36%		8.36%	8.36%	8.36%	8.36%
214	Rate Base		1,854,318		0	476,070	340	1,377,908
215								
216	Operating expenses		384,854		207,040	21,786	24	156,004
217	Uncollectibles expense		8,441	Uncoll_RR	(229)	(317)	1	8,986
218	Depreciation expense		120,303		0	25,485	22	94,796
219	Regulatory Commission Expenses		1,779	RegComm_RR	(38)	(53)	0	1,870
220	General taxes / Other		7,141		0	1,287	1	5,853
221	Subtotal- Operating Costs to recover		522,518		206,773	48,188	48	267,509
222								
223	Target Return on Rate Base- After taxes		155,021		0	39,799	28	115,193
224	Income taxes to recover		87,559	IncTaxExp	0	17,665	15	69,878
225				56.48%				
226	Subtotal- Rev Req before GRT		765,098		206,773	105,652	91	452,581
227	GRT needed		45,877	GRT_RR	14,732	516	6	30,623
228	TOTAL REVENUE REQUIREMENT		810,975		221,505	106,168	97	483,204
229								
230	Revenue at Present rates		826,659		247,548	142,184	0	436,927
231	Revenue Excess (Deficiency)		15,684		26,043	36,016	(97)	(46,277)

Sum
 Summary of Results- Revenue requirement by rate class
 Tot
 Exh 6-2

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Summary of Results- Revenue requirement by rate class

Line	Account	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	Distribution Revenue	419,634	205,146	16,924	1,656	6,734	23,448	56,601	2,105	6,254
2	Forfeited Discounts	3,622	2,327	212	19	65	243	280	22	31
3	Other Revenue	10,243	5,063	494	56	135	489	1,470	41	155
4	Total Revenue	433,499	212,536	17,630	1,732	6,934	24,180	58,350	2,168	6,441
5										
6	Expenses	346,046	183,936	14,954	1,637	7,230	18,502	41,732	1,873	4,522
7	Net income	87,453	28,599	2,677	95	(296)	5,678	16,618	295	1,918
8										
9	Rate Base	1,543,255	713,652	62,900	7,431	35,090	79,278	223,005	9,222	24,305
10										
11	Return on Rate Base	5.67%	4.01%	4.26%	1.28%	(0.84%)	7.16%	7.45%	3.20%	7.89%
12										
13	Revenue Requirement	509,776	266,285	22,129	2,605	12,212	26,268	63,157	2,978	6,798
14										
15	Operating expenses	167,472	99,766	7,797	925	4,031	8,154	16,578	875	1,741
16	Uncollectibles expense	7,967	5,119	467	43	144	535	615	48	69
17	Depreciation expense	96,461	48,896	4,059	480	2,586	5,379	12,467	642	1,344
18	Regulatory expense	1,913	999	83	10	46	99	237	11	26
19	General tax / Other	6,430	3,421	286	34	141	303	766	32	82
20	GRT	32,085	16,778	1,390	164	776	1,656	3,962	189	427
21		312,328	174,979	14,082	1,655	7,723	16,125	34,625	1,798	3,688
22	Pre-tax income	197,448	91,307	8,048	951	4,490	10,143	28,532	1,180	3,110
23	Income taxes	68,432	31,645	2,789	329	1,556	3,515	9,889	409	1,078
24	Net income	129,016	59,661	5,258	621	2,934	6,628	18,643	771	2,032
25	Return on Rate Base	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%
26										
27	Revenue increase (decrea:	76,277	53,750	4,499	873	5,279	2,088	4,807	810	358
28	Increase (decrease) %	17.60%	25.29%	25.52%	50.42%	76.13%	8.63%	8.24%	37.36%	5.55%

Sum
 Summary of Results- Revenue requirement by rate class
 Tot
 Exh 6-2

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Summary of Results- Revenue requirement by rate class

Line	Account	Balance	GL	GLH	L	HVPS	SE	SL	UMS
1	Distribution Revenue	419,634	58,240	8,710	20,406	757	1,523	9,930	1,201
2	Forfeited Discounts	3,622	230	33	71	3	10	66	9
3	Other Revenue	10,243	1,488	209	516	3	33	77	15
4	Total Revenue	433,499	59,957	8,953	20,993	762	1,565	10,073	1,225
5									
6	Expenses	346,046	41,417	6,429	14,332	475	943	7,387	676
7	Net income	87,453	18,540	2,523	6,661	287	622	2,686	549
8									
9	Rate Base	1,543,255	239,747	40,852	81,648	862	4,418	19,008	1,838
10									
11	Return on Rate Base	5.67%	7.73%	6.18%	8.16%	33.34%	14.08%	14.13%	29.86%
12									
13	Revenue Requirement	509,776	64,070	10,640	21,853	435	1,207	8,513	626
14									
15	Operating expenses	167,472	15,606	2,484	5,401	285	293	3,321	216
16	Uncollectibles expense	7,967	505	73	157	6	22	146	19
17	Depreciation expense	96,461	12,238	2,018	4,127	3	231	1,884	107
18	Regulatory expense	1,913	240	40	82	2	5	32	2
19	General tax / Other	6,430	787	129	270	1	15	157	8
20	GRT	32,085	4,020	670	1,370	28	75	542	39
21		312,328	33,396	5,413	11,406	324	641	6,081	391
22	Pre-tax income	197,448	30,674	5,227	10,446	110	565	2,432	235
23	Income taxes	68,432	10,631	1,811	3,620	38	196	843	82
24	Net income	129,016	20,043	3,415	6,826	72	369	1,589	154
25	Return on Rate Base	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%
26									
27	Revenue increase (decrea:	76,277	4,113	1,688	860	(328)	(359)	(1,560)	(599)
28	Increase (decrease) %	17.60%	6.86%	18.85%	4.1%	(43.00%)	(22.92%)	(15.49%)	(48.90%)

Total
Revenue requirement by rate class by account
Tot
Exh 6-2A

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	81	36	3	0	2	4	12	0	1	
4	Software- Plant / OM-related	303P	8,553	3,717	341	40	180	457	1,305	52	142	
5	Software- Customer-related	303C	4,731	3,935	254	31	183	153	76	19	8	
6	Software- Labor-related	303L	4,367	2,512	203	24	98	193	456	20	48	
7	Software- Smart	303SM	53,513	38,056	2,274	282	3,674	4,266	3,635	611	355	
8	Software- FOCUS	303F	36,095	30,022	1,937	233	1,394	1,170	583	142	62	
9	Intangible Plant		107,340	78,278	5,013	610	5,530	6,244	6,067	845	617	
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	0	0	0	0	0	0	0	0	
13	Transmission Plant	350-359	0	0	0	0	0	0	0	0	0	
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	13,038	5,221	605	70	91	618	2,228	50	238	
17	Structures and Improvements	361	60,673	24,298	2,815	324	422	2,878	10,370	235	1,109	
18	Direct Assignment	361	0	0	0	0	0	0	0	0	0	
19	Station Equipment	362	410,962	164,579	19,066	2,193	2,856	19,491	70,242	1,591	7,515	
20	Station Equipment- Network	362	13,188	0	0	0	109	113	1,550	70	281	
21	Poles, Towers and Fixtures	364	412,783	204,475	20,486	2,378	5,149	19,090	59,865	1,562	6,254	
22	OH Conductors and Devices	365	417,626	206,874	20,726	2,406	5,209	19,314	60,567	1,580	6,327	
23	UG Conduits- Radial	366	107,428	4,740	411	48	1,475	9,730	33,875	754	3,540	
24	UG Conduits- Network	366	20,889	0	0	0	783	379	2,551	258	478	
25	UG Conduits- URD	366	20,889	18,646	2,011	232	0	0	0	0	0	
26	UG Conductors- Radial	367	219,786	9,699	841	99	3,018	19,906	69,304	1,542	7,242	
27	UG Conductors- Network	367	42,736	0	0	0	1,601	775	5,219	528	977	
28	UG Conductors- URD	367	42,736	38,146	4,114	475	0	0	0	0	0	
29	Line Transformers- OH	368	224,866	170,590	11,758	1,406	7,454	7,850	9,974	831	1,046	
30	Line Transformers- Radial	368	64,952	6,757	436	53	968	5,867	20,196	457	2,110	
31	Line Transformers- Network	368	28,395	0	0	0	12,141	4,125	4,862	3,026	1,191	
32	Line Transformers- URD	368	36,917	34,219	2,410	288	0	0	0	0	0	
33	Services	369	92,170	75,775	4,888	589	3,670	4,217	2,102	512	223	
34	Meters	370	98,132	65,311	3,938	498	4,877	12,078	8,334	1,462	795	
35	Meters- Comm Equip	370	280	2	1	0	0	129	113	16	8	
36	Street Lighting	373	40,174	0	0	0	0	0	0	0	0	
37	Distribution Plant	360-373	2,368,620	1,029,331	94,506	11,059	49,822	126,559	361,351	14,473	39,336	
38												

Total
Revenue requirement by rate class by account
Tot
Exh 6-2A

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE									
2	INTANGIBLE PLANT									
3	Organization / Franchise	301 / 302	81	13	2	4	0	0	2	0
4	Software- Plant / OM-related	303P	8,553	1,394	234	473	0	26	181	10
5	Software- Customer-related	303C	4,731	6	1	0	0	0	56	9
6	Software- Labor-related	303L	4,367	456	73	157	1	9	113	5
7	Software- Smart	303SM	53,513	297	42	18	3	0	0	0
8	Software- FOCUS	303F	36,095	47	7	2	0	0	427	68
9	Intangible Plant		107,340	2,213	359	655	4	35	779	92
10										
11	C. TRANSMISSION PLANT									
12	Transmission Plant	361	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	0	0	0	0	0	0	0	0
14										
15	D. DISTRIBUTION PLANT									
16	Land and Land Rights	360	13,038	2,519	419	879	0	47	38	14
17	Structures and Improvements	361	60,673	11,721	1,950	4,093	0	221	175	63
18	Direct Assignment	361	0	0	0	0	0	0	0	0
19	Station Equipment	362	410,962	79,391	13,211	27,721	0	1,496	1,186	426
20	Station Equipment- Network	362	13,188	6,374	2,375	2,314	0	0	0	2
21	Poles, Towers and Fixtures	364	412,783	60,487	8,402	20,925	1	1,292	1,912	506
22	OH Conductors and Devices	365	417,626	61,196	8,501	21,170	1	1,307	1,934	512
23	UG Conduits- Radial	366	107,428	34,614	4,814	11,834	0	744	632	217
24	UG Conduits- Network	366	20,889	9,582	3,555	3,300	0	0	0	4
25	UG Conduits- URD	366	20,889	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	219,786	70,816	9,848	24,212	0	1,523	1,293	444
27	UG Conductors- Network	367	42,736	19,603	7,273	6,752	0	0	0	8
28	UG Conductors- URD	367	42,736	0	0	0	0	0	0	0
29	Line Transformers- OH	368	224,866	7,595	1,168	2,285	1	154	2,365	389
30	Line Transformers- Radial	368	64,952	19,089	2,698	5,339	0	443	405	134
31	Line Transformers- Network	368	28,395	2,263	558	208	0	0	0	21
32	Line Transformers- URD	368	36,917	0	0	0	0	0	0	0
33	Services	369	92,170	169	25	0	0	0	0	0
34	Meters	370	98,132	693	97	41	7	1	0	0
35	Meters- Comm Equip	370	280	9	1	1	0	0	0	0
36	Street Lighting	373	40,174	0	0	0	0	0	40,174	0
37	Distribution Plant	360-373	2,368,620	386,119	64,896	131,074	9	7,228	50,114	2,740
38										

Total
Revenue requirement by rate class by account
Tot
Exh 6-2A

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT										
40	General Plant	389	257,796	148,281	11,986	1,414	5,765	11,419	26,890	1,175	2,861
41	Comm Equip- Network	391	3,222	0	0	0	27	28	379	17	69
42	General Plant	389-399	261,018	148,281	11,986	1,414	5,792	11,446	27,269	1,192	2,930
43											
44	TOTAL UTILITY PLANT		2,736,978	1,255,890	111,505	13,083	61,144	144,249	394,687	16,510	42,883
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	23,544	17,169	1,099	134	1,213	1,369	1,331	185	135
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	32,929	13,187	1,528	176	229	1,562	5,628	127	602
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	125,897	50,418	5,841	672	875	5,971	21,518	487	2,302
52	Poles, Towers and Fixtures	108.5	158,930	78,727	7,887	916	1,982	7,350	23,049	601	2,408
53	OH Conductors and Devices	108.5	130,823	64,804	6,493	754	1,632	6,050	18,973	495	1,982
54	UG Conduits	108.5	42,505	6,662	690	80	643	2,880	10,377	288	1,145
55	UG Conductors	108.5	96,902	15,188	1,573	182	1,466	6,565	23,657	657	2,609
56	Line Transformers	108.5	95,666	56,992	3,934	471	5,540	4,806	9,437	1,162	1,171
57	Services	108.5	24,200	19,895	1,283	155	964	1,107	552	135	59
58	Meters	108.5	62,681	41,717	2,515	318	3,115	7,715	5,323	934	508
59	Meters- Comm Equip	108.5	176	1	0	0	0	81	71	10	5
60	Street Lighting	108.5	27,362	0	0	0	0	0	0	0	0
61	General / Common Plant	108.6	104,552	59,395	4,801	566	2,320	4,585	10,923	477	1,174
62	Depreciation Reserve	108	926,167	424,157	37,646	4,423	19,978	50,041	130,838	5,559	14,100
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital- Dist	131	31,008	14,425	1,334	155	548	1,486	4,348	151	466
66	Cash Working Capital- Gen	131	9,059	2,491	261	33	60	393	1,449	31	161
67	Materials & Supplies	255	12,223	5,474	495	58	259	641	1,806	73	196
68	Customer Deposits		(8,115)	(5,003)	(611)	(21)	(385)	(794)	(890)	(79)	(125)
69	Capitalized Pension		53,184	23,112	2,122	248	1,119	2,842	8,114	325	883
70	ADIT- Transmission	154	0	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(364,915)	(158,581)	(14,560)	(1,704)	(7,676)	(19,498)	(55,671)	(2,230)	(6,060)
72	ADIT- General	182	0	0	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(267,556)	(118,082)	(10,959)	(1,230)	(6,076)	(14,930)	(40,844)	(1,729)	(4,478)
74											
75	TOTAL RATE BASE		1,543,255	713,652	62,900	7,431	35,090	79,278	223,005	9,222	24,305
76											

Total
Revenue requirement by rate class by account
Tot
Exh 6-2A

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT									
40	General Plant	389	257,796	26,890	4,292	9,266	36	520	6,676	323
41	Comm Equip- Network	391	3,222	1,557	580	565	0	0	0	0
42	General Plant	389-399	261,018	28,447	4,872	9,832	36	520	6,676	323
43										
44	TOTAL UTILITY PLANT		2,736,978	416,780	70,127	141,560	50	7,783	57,570	3,155
45										
46	II. DEPRECIATION RESERVE									
47	Intangible Plant	108.3	23,544	485	79	144	1	8	171	20
48	Transmission Plant	108.3	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	32,929	6,361	1,059	2,221	0	120	95	34
50	Direct Assignment	108.5	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	125,897	24,321	4,047	8,492	0	458	363	130
52	Poles, Towers and Fixtures	108.5	158,930	23,289	3,235	8,056	0	497	736	195
53	OH Conductors and Devices	108.5	130,823	19,170	2,663	6,632	0	409	606	161
54	UG Conduits	108.5	42,505	12,590	2,384	4,311	0	212	180	63
55	UG Conductors	108.5	96,902	28,703	5,435	9,829	0	483	411	144
56	Line Transformers	108.5	95,666	7,798	1,192	2,110	0	161	746	146
57	Services	108.5	24,200	44	7	0	0	0	0	0
58	Meters	108.5	62,681	443	62	26	4	1	0	0
59	Meters- Comm Equip	108.5	176	6	1	0	0	0	0	0
60	Street Lighting	108.5	27,362	0	0	0	0	0	27,362	0
61	General / Common Plant	108.6	104,552	11,395	1,951	3,938	15	208	2,674	129
62	Depreciation Reserve	108	926,167	134,605	22,114	45,760	21	2,558	33,344	1,023
63										
64	III. OTHER RATE BASE ITEMS									
65	Cash Working Capital- Dist	131	31,008	4,577	731	1,558	8	89	1,093	38
66	Cash Working Capital- Gen	131	9,059	2,074	332	895	826	18	21	14
67	Materials & Supplies	255	12,223	1,927	324	655	0	36	264	14
68	Customer Deposits		(8,115)	(190)	(8)	(9)	0	0	0	(0)
69	Capitalized Pension		53,184	8,670	1,457	2,943	0	162	1,125	62
70	ADIT- Transmission	154	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(364,915)	(59,486)	(9,998)	(20,194)	(1)	(1,114)	(7,721)	(422)
72	ADIT- General	182	0	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(267,556)	(42,428)	(7,162)	(14,152)	832	(808)	(5,217)	(295)
74										
75	TOTAL RATE BASE		1,543,255	239,747	40,852	81,648	862	4,418	19,008	1,838
76										

Total
Revenue requirement by rate class by account
Tot
Exh 6-2A

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	0	0	0	0	0	0	0	0	
80	Transmission Expense		0	0	0	0	0	0	0	0	0	
81	Transmission Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	3,195	1,423	136	16	50	161	469	16	50	
85	Load Dispatching	581	918	368	43	5	6	44	157	4	17	
86	Station Expenses	582	377	151	17	2	3	18	64	1	7	
87	OH Line Expenses	583	1,331	659	66	8	17	62	193	5	20	
88	UG Line Expenses	584	697	109	11	1	11	47	170	5	19	
89	Meter Expenses	586	481	359	22	3	17	40	30	5	3	
90	Customer Installation Expenses	587	2	2	0	0	0	0	0	0	0	
91	Misc. Distribution Expenses	588	8,256	3,588	329	39	174	441	1,260	50	137	
92	Rents	589	0	0	0	0	0	0	0	0	0	
93	Maint Supv & Engineering	590	292	129	12	1	4	15	44	1	5	
94	Maint of Structures	591	239	96	11	1	2	11	41	1	4	
95	Maint of Station Equip	592	2,600	1,041	121	14	18	123	444	10	48	
96	Maint of OH Lines	593	18,130	8,981	900	104	226	838	2,629	69	275	
97	Maint of UG Lines	594	1,177	184	19	2	18	80	287	8	32	
98	Maint of Line Transformers	595	23	14	1	0	1	1	2	0	0	
99	Maint of Lighting	596	556	0	0	0	0	0	0	0	0	
100	Maint of Meters	597	1,065	794	48	6	38	89	66	11	6	
101	Maint of Misc. Plant	599	173	75	7	1	4	9	26	1	3	
102	Oper. & Maint. Exp.	500-599	<u>39,512</u>	<u>17,973</u>	<u>1,743</u>	<u>203</u>	<u>589</u>	<u>1,980</u>	<u>5,884</u>	<u>187</u>	<u>624</u>	
103			39,512	17,973	1,743	203	589	1,980	5,884	187	624	
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	2,829	2,366	153	18	101	85	45	10	5	
106	Meter Reading Exp	902	3,593	1,024	66	10	49	1,146	985	139	75	
107	Customer Records & Coll	903	31,406	26,226	1,707	204	1,137	964	506	117	53	
108	Uncollectible Accounts	904	7,296	4,687	428	39	132	490	563	44	63	
109	FOCUS Costs	904	4,002	3,329	215	26	155	130	65	16	7	
110	Customer Accts. Exp.	901-905	<u>49,126</u>	<u>37,633</u>	<u>2,568</u>	<u>297</u>	<u>1,573</u>	<u>2,815</u>	<u>2,164</u>	<u>325</u>	<u>204</u>	
111												
112	Customer Assistance	908	3,412	2,838	183	22	132	111	55	13	6	
113	Customer Service Exp.	908-916	<u>3,412</u>	<u>2,838</u>	<u>183</u>	<u>22</u>	<u>132</u>	<u>111</u>	<u>55</u>	<u>13</u>	<u>6</u>	
114	Customer Accts. & Serv. Exp.	901-919	<u>52,538</u>	<u>40,471</u>	<u>2,751</u>	<u>319</u>	<u>1,705</u>	<u>2,925</u>	<u>2,219</u>	<u>339</u>	<u>209</u>	

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS	
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	0	0	0	0	0	0	0	
80	Transmission Expense		0	0	0	0	0	0	0	0	
81	Transmission Expense		0	0	0	0	0	0	0	0	
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	3,195	492	79	169	0	10	121	4	
85	Load Dispatching	581	918	177	30	62	0	3	3	1	
86	Station Expenses	582	377	73	12	25	0	1	1	0	
87	OH Line Expenses	583	1,331	195	27	67	0	4	6	2	
88	UG Line Expenses	584	697	206	39	71	0	3	3	1	
89	Meter Expenses	586	481	2	0	0	0	0	0	0	
90	Customer Installation Expenses	587	2	0	0	0	0	0	0	0	
91	Misc. Distribution Expenses	588	8,256	1,346	226	457	0	25	175	10	
92	Rents	589	0	0	0	0	0	0	0	0	
93	Maint Supv & Engineering	590	292	46	7	16	0	1	9	0	
94	Maint of Structures	591	239	46	8	16	0	1	1	0	
95	Maint of Station Equip	592	2,600	502	84	175	0	9	8	3	
96	Maint of OH Lines	593	18,130	2,657	369	919	0	57	84	22	
97	Maint of UG Lines	594	1,177	349	66	119	0	6	5	2	
98	Maint of Line Transformers	595	23	2	0	1	0	0	0	0	
99	Maint of Lighting	596	556	0	0	0	0	0	556	0	
100	Maint of Meters	597	1,065	6	1	0	0	0	0	0	
101	Maint of Misc. Plant	599	173	28	5	10	0	1	4	0	
102	Oper. & Maint. Exp.	500-599	39,512	6,127	952	2,108	0	122	975	45	
103			39,512	6,127	952	2,108	0	122	975	45	
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	2,829	7	1	4	2	0	26	4	
106	Meter Reading Exp	902	3,593	82	11	5	1	0	0	0	
107	Customer Records & Coll	903	31,406	70	10	32	12	1	317	51	
108	Uncollectible Accounts	904	7,296	462	67	144	5	20	133	18	
109	FOCUS Costs	904	4,002	5	1	0	0	0	47	8	
110	Customer Accts. Exp.	901-905	49,126	627	90	185	20	21	524	80	
111											
112	Customer Assistance	908	3,412	4	1	0	0	0	40	6	
113	Customer Service Exp.	908-916	3,412	4	1	0	0	0	40	6	
114	Customer Accts. & Serv. Exp.	901-919	52,538	631	91	185	20	21	564	86	

Total
Revenue requirement by rate class by account
Tot
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Duquesne Light Company
Class ACOS Study
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Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115											
116	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	19,399	11,158	902	106	434	859	2,023	88	215
118	Office Supp & Exp- Bill Print	921Bill	2,380	1,980	128	15	92	77	38	9	4
119	Office Supp & Exp- Other	921	2,577	1,482	120	14	58	114	269	12	29
120	Outside Services- Cust Care	923CC	231	192	12	1	9	7	4	1	0
121	Outside Services- Meters	923M	363	304	18	2	15	13	7	2	1
122	Outside Services- Other	923	10,581	6,086	492	58	237	469	1,104	48	117
123	Property Insurance	924	3,476	1,557	141	16	74	182	514	21	56
124	Injuries & Damages	925	913	525	42	5	20	40	95	4	10
125	Empl Pensions & Benefits	926	26,043	14,980	1,211	143	582	1,154	2,717	119	289
126	Regulatory Expense- Revenue	928	1,802	883	73	7	29	101	242	9	27
127	Regulatory Expense- MWh	928	2,872	790	83	11	19	125	459	10	51
128	Marketing, Communications	930	296	246	16	2	11	10	5	1	1
129	Misc. General Expense	930	2,513	1,124	102	12	53	132	372	15	40
130	Maint Genl Plant- Labor	935L	0	0	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	1,616	1,354	81	10	65	59	32	7	4
132	Maint Genl Plant- T&D Plant	935P	9,458	4,232	383	45	200	497	1,399	56	152
133	Admin & Genl. Exp.	920-932	84,520	46,893	3,803	449	1,898	3,839	9,281	402	997
134											
135	Total Operating Expenses		176,570	105,337	8,297	971	4,191	8,745	17,384	928	1,831
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	1,919	1,104	87	10	50	87	200	10	22
139	Intangible- SM	361/362	5,351	3,805	227	28	367	427	363	61	36
140	Intangible- FOCUS	361/362	3,609	3,002	194	23	139	117	58	14	6
141	Transmission Plant	361/362	0	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	1,437	575	67	8	10	68	246	6	26
143	Direct assignment	361/362	0	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	10,596	4,243	492	57	74	503	1,811	41	194
145	Poles, Towers and Fixtures	361/362	8,892	4,405	441	51	111	411	1,290	34	135
146	OH Conductors and Devices	361/362	10,764	5,332	534	62	134	498	1,561	41	163
147	UG Conduits	361/362	2,472	387	40	5	37	167	603	17	67
148	UG Conductors	361/362	7,044	1,104	114	13	107	477	1,720	48	190
149	Line Transformers	361/362	11,340	6,756	466	56	657	570	1,119	138	139
150	Services	361/362	1,668	1,371	88	11	66	76	38	9	4
151	Meters	361/362	6,348	4,225	255	32	315	781	539	95	51
152	Meters- Comm Equip	361/362	204	1	0	0	0	94	82	11	6

Duquesne Light Company
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Revenue requirement by rate class by account

Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
115										
116	E. ADMINISTRATIVE AND GENERAL									
117	Admin & Gen Salaries	920	19,399	2,023	323	697	3	39	502	24
118	Office Supp & Exp- Bill Print	921Bill	2,380	3	0	0	0	0	28	4
119	Office Supp & Exp- Other	921	2,577	269	43	93	0	5	67	3
120	Outside Services- Cust Care	923CC	231	0	0	0	0	0	3	0
121	Outside Services- Meters	923M	363	1	0	0	0	0	0	0
122	Outside Services- Other	923	10,581	1,104	176	380	1	21	274	13
123	Property Insurance	924	3,476	548	92	186	0	10	75	4
124	Injuries & Damages	925	913	95	15	33	0	2	24	1
125	Empl Pensions & Benefits	926	26,043	2,716	434	936	4	53	674	33
126	Regulatory Expense- Revenue	928	1,802	249	37	87	3	7	43	5
127	Regulatory Expense- MWh	928	2,872	658	105	284	262	6	7	4
128	Marketing, Communications	930	296	0	0	0	0	0	4	1
129	Misc. General Expense	930	2,513	397	67	135	0	7	54	3
130	Maint Genl Plant- Labor	935L	0	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	1,616	3	0	0	0	0	0	0
132	Maint Genl Plant- T&D Plant	935P	9,458	1,493	251	507	0	28	204	11
133	Admin & Genl. Exp.	920-932	84,520	9,559	1,544	3,339	274	178	1,958	108
134										
135	Total Operating Expenses		176,570	16,317	2,588	5,632	294	320	3,497	238
136										
137	II. DEPRECIATION EXPENSE									
138	Intangible- Other	361/362	1,919	202	34	69	0	4	38	3
139	Intangible- SM	361/362	5,351	30	4	2	0	0	0	0
140	Intangible- FOCUS	361/362	3,609	5	1	0	0	0	43	7
141	Transmission Plant	361/362	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	1,437	278	46	97	0	5	4	1
143	Direct assignment	361/362	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	10,596	2,047	341	715	0	39	31	11
145	Poles, Towers and Fixtures	361/362	8,892	1,303	181	451	0	28	41	11
146	OH Conductors and Devices	361/362	10,764	1,577	219	546	0	34	50	13
147	UG Conduits	361/362	2,472	732	139	251	0	12	10	4
148	UG Conductors	361/362	7,044	2,086	395	715	0	35	30	10
149	Line Transformers	361/362	11,340	924	141	250	0	19	88	17
150	Services	361/362	1,668	3	0	0	0	0	0	0
151	Meters	361/362	6,348	45	6	3	0	0	0	0
152	Meters- Comm Equip	361/362	204	7	1	0	0	0	0	0

Total
Revenue requirement by rate class by account
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Duquesne Light Company
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Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
153	Street Lighting	361/362	960	0	0	0	0	0	0	0	0
154	General / Common Plant	364	16,369	9,299	752	89	363	718	1,710	75	184
155	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		7,488	3,286	302	35	154	385	1,127	44	123
157	Depreciation Expense	403	96,461	48,896	4,059	480	2,586	5,379	12,467	642	1,344
158											
159	III. TAXES and OTHER										
160	A. GENERAL TAXES										
161	Payroll related	408	4,249	2,444	198	23	95	188	443	19	47
162	PURTA, Real estate	408.16	1,544	691	63	7	33	81	228	9	25
163	Capital stock		419	188	17	2	9	22	62	2	7
164	Other	408	218	98	9	1	5	11	32	1	4
165	General Taxes		6,430	3,421	286	34	141	303	766	32	82
166											
167	B. GROSS RECEIPTS TAX										
168	Gross Receipts tax		27,630	13,544	1,119	109	444	1,547	3,713	139	410
169	Gross Receipts Tax		27,630	13,544	1,119	109	444	1,547	3,713	139	410
170											
171	B. FEDERAL / STATE INCOME TAXES										
172	State Income Tax Expense		6,176	2,020	189	7	(21)	401	1,174	21	135
173	Federal Income Tax Expense		32,779	10,720	1,003	36	(111)	2,128	6,229	110	719
174	Income Taxes	409-411	38,955	12,739	1,192	43	(132)	2,529	7,402	131	855
175	Total Taxes	408-411	73,015	29,704	2,597	186	453	4,378	11,881	302	1,347
176											
177	TOTAL EXPENSES		346,046	183,936	14,954	1,637	7,230	18,502	41,732	1,873	4,522
178											
179	IV. OPERATING REVENUES at Present Rates										
180	Distribution Revenue		419,634	205,146	16,924	1,656	6,734	23,448	56,601	2,105	6,254
181	Transmission Revenue		0	0	0	0	0	0	0	0	0
182	POLR Revenue		0	0	0	0	0	0	0	0	0
183	Forfeited Discounts		3,622	2,327	212	19	65	243	280	22	31
184	Misc Service Revenue		1,089	534	44	4	17	61	146	5	16
185	Rent For Electric Property		8,699	4,306	432	50	110	403	1,262	33	132
186	Other Electric Revenues		455	223	18	2	7	25	61	2	7
187	Operating Revenues		433,499	212,536	17,630	1,732	6,934	24,180	58,350	2,168	6,441
188											
189	TOTAL EXPENSES		346,046	183,936	14,954	1,637	7,230	18,502	41,732	1,873	4,522
190	V. NET INCOME at Present Rates		87,453	28,599	2,677	95	(296)	5,678	16,618	295	1,918

Total
Revenue requirement by rate class by account
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Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
153	Street Lighting	361/362	960	0	0	0	0	0	960	0
154	General / Common Plant	364	16,369	1,784	306	617	2	33	419	20
155	Amort Exp- Reg Assets- Tran		0	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		7,488	1,215	204	413	0	23	170	9
157	Depreciation Expense	403	96,461	12,238	2,018	4,127	3	231	1,884	107
158										
159	III. TAXES and OTHER									
160	A. GENERAL TAXES									
161	Payroll related	408	4,249	443	71	153	1	9	110	5
162	PURTA, Real estate	408.16	1,544	243	41	83	0	5	33	2
163	Capital stock		419	66	11	22	0	1	9	0
164	Other	408	218	34	6	12	0	1	5	0
165	General Taxes		6,430	787	129	270	1	15	157	8
166										
167	B. GROSS RECEIPTS TAX									
168	Gross Receipts tax		27,630	3,817	571	1,337	50	100	653	79
169	Gross Receipts Tax		27,630	3,817	571	1,337	50	100	653	79
170										
171	B. FEDERAL / STATE INCOME TAXES									
172	State Income Tax Expense		6,176	1,309	178	470	20	44	190	39
173	Federal Income Tax Expense		32,779	6,949	946	2,497	108	233	1,007	206
174	Income Taxes	409-411	38,955	8,258	1,124	2,967	128	277	1,197	244
175	Total Taxes	408-411	73,015	12,862	1,823	4,573	178	392	2,006	331
176										
177	TOTAL EXPENSES		346,046	41,417	6,429	14,332	475	943	7,387	676
178										
179	IV. OPERATING REVENUES at Present Rates									
180	Distribution Revenue		419,634	58,240	8,710	20,406	757	1,523	9,930	1,201
181	Transmission Revenue		0	0	0	0	0	0	0	0
182	POLR Revenue		0	0	0	0	0	0	0	0
183	Forfeited Discounts		3,622	230	33	71	3	10	66	9
184	Misc Service Revenue		1,089	150	22	53	2	4	26	3
185	Rent For Electric Property		8,699	1,275	177	441	0	27	40	11
186	Other Electric Revenues		455	63	9	22	1	2	11	1
187	Operating Revenues		433,499	59,957	8,953	20,993	762	1,565	10,073	1,225
188										
189	TOTAL EXPENSES		346,046	41,417	6,429	14,332	475	943	7,387	676
190	V. NET INCOME at Present Rates		87,453	18,540	2,523	6,661	287	622	2,686	549

Duquesne Light Company
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Revenue requirement by rate class by account

Line	Account	No.	Balance	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
191											
192	SUMMARY REPORT										
193	OPERATING REVENUES										
194	Utility Revenues	440-446	423,256	207,473	17,136	1,676	6,799	23,691	56,881	2,127	6,286
195	Other Operating Revenues	450-456	10,243	5,063	494	56	135	489	1,470	41	155
196	Total Operating Revenues		433,499	212,536	17,630	1,732	6,934	24,180	58,350	2,168	6,441
197											
198	OPERATING EXPENSES										
199	Distribution / Transmission	580-599	39,512	17,973	1,743	203	589	1,980	5,884	187	624
200	Customer Acctg & Service	901-919	52,538	40,471	2,751	319	1,705	2,925	2,219	339	209
201	Admin & General	920-932	84,520	46,893	3,803	449	1,898	3,839	9,281	402	997
202	Total Operating Expenses		176,570	105,337	8,297	971	4,191	8,745	17,384	928	1,831
203											
204	Depreciation Expense	403	96,461	48,896	4,059	480	2,586	5,379	12,467	642	1,344
205	Taxes Other Than Income Tax /	408	34,060	16,964	1,405	143	585	1,849	4,479	171	493
206	INCOME BEFORE INCOME T		126,408	41,339	3,869	138	(428)	8,207	24,021	426	2,773
207	Income Taxes	409-411	38,955	12,739	1,192	43	(132)	2,529	7,402	131	855
208	NET INCOME		87,453	28,599	2,677	95	(296)	5,678	16,618	295	1,918
209	RATE BASE		1,543,255	713,652	62,900	7,431	35,090	79,278	223,005	9,222	24,305
210	Return on Rate Base		5.67%	4.01%	4.26%	1.28%	(0.84%)	7.16%	7.45%	3.20%	7.89%
211											
212	REVENUE REQUIREMENTS										
213	Target Rate of Return		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		1,543,255	713,652	62,900	7,431	35,090	79,278	223,005	9,222	24,305
215											
216	Operating expenses		167,472	99,766	7,797	925	4,031	8,154	16,578	875	1,741
217	Uncollectibles expense		7,967	5,119	467	43	144	535	615	48	69
218	Depreciation expense		96,461	48,896	4,059	480	2,586	5,379	12,467	642	1,344
219	Regulatory Commission Expense		1,913	999	83	10	46	99	237	11	26
220	General taxes / Other		6,430	3,421	286	34	141	303	766	32	82
221	Subtotal- Operating Costs to rec		280,243	158,200	12,692	1,491	6,947	14,469	30,663	1,609	3,262
222											
223	Target Return on Rate Base- Aft		129,016	59,661	5,258	621	2,934	6,628	18,643	771	2,032
224	Income taxes to recover		68,432	31,645	2,789	329	1,556	3,515	9,889	409	1,078
225											
226	Subtotal- Rev Req before GRT		477,691	249,507	20,740	2,442	11,437	24,612	59,195	2,789	6,371
227	GRT needed		32,085	16,778	1,390	164	776	1,656	3,962	189	427
228	TOTAL REVENUE REQUIREMENT		509,776	266,285	22,129	2,605	12,212	26,268	63,157	2,978	6,798

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Line	Account	No.	Balance	GL	GLH	L	HVPS	SE	SL	UMS
191										
192	SUMMARY REPORT									
193	OPERATING REVENUES									
194	Utility Revenues	440-446	423,256	58,469	8,744	20,477	760	1,532	9,996	1,210
195	Other Operating Revenues	450-456	10,243	1,488	209	516	3	33	77	15
196	Total Operating Revenues		433,499	59,957	8,953	20,993	762	1,565	10,073	1,225
197										
198	OPERATING EXPENSES									
199	Distribution / Transmission	580-599	39,512	6,127	952	2,108	0	122	975	45
200	Customer Acctg & Service	901-919	52,538	631	91	185	20	21	564	86
201	Admin & General	920-932	84,520	9,559	1,544	3,339	274	178	1,958	108
202	Total Operating Expenses		176,570	16,317	2,588	5,632	294	320	3,497	238
203										
204	Depreciation Expense	403	96,461	12,238	2,018	4,127	3	231	1,884	107
205	Taxes Other Than Income Tax /	408	34,060	4,604	699	1,606	50	115	810	87
206	INCOME BEFORE INCOME T		126,408	26,798	3,647	9,628	415	899	3,883	793
207	Income Taxes	409-411	38,955	8,258	1,124	2,967	128	277	1,197	244
208	NET INCOME		87,453	18,540	2,523	6,661	287	622	2,686	549
209	RATE BASE		1,543,255	239,747	40,852	81,648	862	4,418	19,008	1,838
210	Return on Rate Base		5.67%	7.73%	6.18%	8.16%	33.34%	14.08%	14.13%	29.86%
211										
212	REVENUE REQUIREMENTS									
213	Target Rate of Return		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		1,543,255	239,747	40,852	81,648	862	4,418	19,008	1,838
215										
216	Operating expenses		167,472	15,606	2,484	5,401	285	293	3,321	216
217	Uncollectibles expense		7,967	505	73	157	6	22	146	19
218	Depreciation expense		96,461	12,238	2,018	4,127	3	231	1,884	107
219	Regulatory Commission Expense		1,913	240	40	82	2	5	32	2
220	General taxes / Other		6,430	787	129	270	1	15	157	8
221	Subtotal- Operating Costs to rec		280,243	29,376	4,743	10,036	297	566	5,539	352
222										
223	Target Return on Rate Base- Aft		129,016	20,043	3,415	6,826	72	369	1,589	154
224	Income taxes to recover		68,432	10,631	1,811	3,620	38	196	843	82
225										
226	Subtotal- Rev Req before GRT		477,691	60,050	9,970	20,482	407	1,131	7,971	587
227	GRT needed		32,085	4,020	670	1,370	28	75	542	39
228	TOTAL REVENUE REQUIREMENT		509,776	64,070	10,640	21,853	435	1,207	8,513	626

FuncClass
 Revenue 1
 Tot
 Exh 6-2B

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Revenue requirement by rate class- Functional Classification

Account Description	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1 Demand-related									
2 Primary	263,172	91,822	10,636	1,227	1,997	13,758	49,733	1,122	5,319
3 Secondary	16,427	1,410	204	23	159	1,330	5,005	105	533
4	<u>279,598</u>	<u>93,233</u>	<u>10,841</u>	<u>1,250</u>	<u>2,157</u>	<u>15,088</u>	<u>54,738</u>	<u>1,227</u>	<u>5,852</u>
5									
6 Per kW / month-Demand									
7 Primary	\$6.91	\$6.02	\$6.02	\$6.03	\$7.54	\$7.61	\$7.64	\$7.61	\$7.64
8 Secondary	\$0.43	\$0.09	\$0.12	\$0.11	\$0.60	\$0.74	\$0.77	\$0.71	\$0.77
9 Total Per kW / month-Primary Demand	<u>\$7.34</u>	<u>\$6.11</u>	<u>\$6.13</u>	<u>\$6.15</u>	<u>\$8.14</u>	<u>\$8.35</u>	<u>\$8.41</u>	<u>\$8.32</u>	<u>\$8.40</u>
10									
11 MWh-Meter	13,670,875	3,758,709	393,779	50,500	90,997	593,063	2,186,414	46,617	243,200
12 Per kWh-Meter	\$0.02045	\$0.02480	\$0.02753	\$0.02475	\$0.02370	\$0.02544	\$0.02504	\$0.02632	\$0.02406
13									
14 Customer-related									
15 Secondary	85,609	63,392	4,083	493	4,642	3,063	1,929	773	309
16 Billing	144,569	109,661	7,206	862	5,414	8,117	6,491	977	637
17	<u>230,178</u>	<u>173,053</u>	<u>11,289</u>	<u>1,355</u>	<u>10,056</u>	<u>11,181</u>	<u>8,419</u>	<u>1,751</u>	<u>946</u>
18 Number of Bills	7,093,960	5,900,445	380,645	45,871	274,037	229,926	114,600	27,937	12,172
19									
20 Per monthly bill									
21 Secondary	\$12.07	\$10.74	\$10.73	\$10.75	\$16.94	\$13.32	\$16.83	\$27.68	\$25.39
22 Billing	\$20.38	\$18.59	\$18.93	\$18.79	\$19.76	\$35.30	\$56.64	\$34.99	\$52.31
23 Per bill	<u>\$32.45</u>	<u>\$29.33</u>	<u>\$29.66</u>	<u>\$29.55</u>	<u>\$36.70</u>	<u>\$48.63</u>	<u>\$73.47</u>	<u>\$62.66</u>	<u>\$77.70</u>
24									
25 Total revenue requirement	<u><u>509,776</u></u>	<u><u>266,285</u></u>	<u><u>22,129</u></u>	<u><u>2,605</u></u>	<u><u>12,212</u></u>	<u><u>26,268</u></u>	<u><u>63,157</u></u>	<u><u>2,978</u></u>	<u><u>6,798</u></u>

FuncClass
Revenue
Tot
Exh 6-2B

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Revenue requirement by rate class- Functional Classification

Account Description	Total	GL	GLH	L	HVPS	SE	SL	UMS
1 Demand-related								
2 Primary	263,172	56,307	9,382	19,666	(0)	1,060	839	302
3 Secondary	16,427	5,195	859	1,397	(0)	108	70	27
4	<u>279,598</u>	<u>61,502</u>	<u>10,241</u>	<u>21,063</u>	<u>(0)</u>	<u>1,168</u>	<u>909</u>	<u>328</u>
5								
6 Per kW / month-Demand								
7 Primary	\$6.91	\$7.65	\$7.66	\$7.65	#DIV/0!	\$7.64	\$7.63	\$7.64
8 Secondary	\$0.43	\$0.71	\$0.70	\$0.54	#DIV/0!	\$0.78	\$0.64	\$0.67
9 Total Per kW / month-Primary Demand	<u>\$7.34</u>	<u>\$8.36</u>	<u>\$8.36</u>	<u>\$8.20</u>	<u>#DIV/0!</u>	<u>\$8.42</u>	<u>\$8.27</u>	<u>\$8.32</u>
10								
11 MWh-Meter	13,670,875	3,129,948	500,818	1,350,173	1,245,988	27,297	32,118	21,254
12 Per kWh-Meter	\$0.02045	\$0.01965	\$0.02045	\$0.01560	(\$0.00000)	\$0.04280	\$0.02832	\$0.01545
13								
14 Customer-related								
15 Secondary	85,609	316	52	11	0	0	6,432	113
16 Billing	144,569	2,251	346	778	434	38	1,171	185
17	<u>230,178</u>	<u>2,567</u>	<u>399</u>	<u>789</u>	<u>435</u>	<u>38</u>	<u>7,603</u>	<u>298</u>
18 Number of Bills	7,093,960	9,207	1,356	336	48	12	83,995	13,372
19								
20 Per monthly bill								
21 Secondary	\$12.07	\$34.31	\$38.67	\$33.80	\$7.55	\$2.82	\$76.58	\$8.45
22 Billing	\$20.38	\$244.53	\$255.35	\$2,315.17	\$9,048.95	\$3,182.73	\$13.95	\$13.80
23 Per bill	<u>\$32.45</u>	<u>\$278.84</u>	<u>\$294.02</u>	<u>\$2,348.97</u>	<u>\$9,056.50</u>	<u>\$3,185.55</u>	<u>\$90.52</u>	<u>\$22.25</u>
24								
25 Total revenue requirement	<u><u>509,776</u></u>	<u><u>64,070</u></u>	<u><u>10,640</u></u>	<u><u>21,853</u></u>	<u><u>435</u></u>	<u><u>1,207</u></u>	<u><u>8,513</u></u>	<u><u>626</u></u>

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Customer-Related Costs- RS

Account Description	Account	Total	Total Demand	Total Customer	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$	Prim Dem	Sec Dem	Sec Cust	Bill Cust
1 Plant in service		1,255,890	597,107	658,783	65,313	75,775	68,078		209,166			587,771	9,336	437,810	220,974
2 Accum. depreciation		(424,157)	(202,982)	(221,175)	(41,718)	(19,895)	(6,807)		(68,420)			(200,039)	(2,943)	(130,451)	(90,724)
3 Net plant		831,734	394,125	437,608	23,595	55,880	61,271	-	140,746			387,732	6,393	307,359	130,250
4 ADIT		(158,581)	(84,293)	(74,288)	(2,974)	(11,116)			(14,090)			(82,944)	(1,349)	(64,226)	(10,062)
5 Other rate base		40,499	20,020	20,480	1,482	2,359			3,840			19,761	259	15,467	5,012
6 Rate base		713,652	329,852	383,800	22,102	47,122	61,271	-	130,496			324,549	5,303	258,600	125,200
7												324,549	5,303	258,600	125,200
8 Return on rate base	8.36%	59,661	27,576	32,086	1,848	3,939	5,122	-	10,909			27,132	443	21,619	10,467
9 Income tax gross-up	53.04%	31,645	14,627	17,019	980	2,090	2,717	-	5,787			14,391	235	11,467	5,552
10 Return component		91,307	42,202	49,104	2,828	6,029	7,839	-	16,696			41,524	678	33,086	16,018
11												41,524	678	33,086	16,018
12 Meter operating	586	359	-	359	359				359	81.7%	293	-	-	-	359
13 Meter maintenance	597	794	-	794	794				794	99.9%	794	-	-	-	794
14 Customer records- Supervision	901	2,366	-	2,366				2,366	2,366	58.7%	1,389	-	-	-	2,366
15 Meter reading expenses	902	1,024	-	1,024	1,024				1,024	0.0%	0	-	-	-	1,024
16 Customer records and collection	903	26,226	-	26,226				26,226	26,226	31.3%	8,207	-	-	-	26,226
17 FOCUS costs	904	3,329	-	3,329			3,329		3,329	0.0%	0	-	-	-	3,329
18 Customer assistance	908	2,838	-	2,838				2,838	2,838	4.4%	126	-	-	-	2,838
19 Bill print	921Bill	1,980	-	1,980				1,980	1,980	14.4%	285	-	-	-	1,980
20 Outside Services- Customer care	923CC/923M	496	-	496				496	496			-	-	-	496
21 Maint. general plant- Meters	935M	1,354	-	1,354	1,354				1,354			-	-	-	1,354
22 Services depreciation expense		1,371	-	1,371		1,371			1,371			-	-	1,371	-
23 Meters depreciation expense		4,226	-	4,226	4,226				4,226			-	-	-	4,226
24 Smart Meter amortization		3,805	-	3,805			3,805		3,805			-	-	-	3,805
25 FOCUS amortization		3,002	-	3,002			3,002		3,002			-	-	-	3,002
26 A&G based on Direct labor		24,238	-	24,238	2,375	0	0	21,863	24,238			0	0	0	24,238
27 All other expenses		80,792	45,261	35,531					-			44,615	646	24,955	10,576
28 Expense component		158,200	45,261	112,939	10,132	1,371	10,136	55,770	77,408		11,094	44,615	646	26,327	86,613
29 GRT on Return plus Expense	6.72%	16,778	5,769	11,009	871	498	1,209	3,750	6,328			5,683	86	3,979	7,030
30 Customer-charge total		266,285	93,233	173,053	13,831	7,898	19,184	59,520	100,432			91,822	1,410	63,392	109,661
31 Totals from Schedules		266,285	93,233	173,053								91,822	1,410	63,392	109,661
32 Customer-charge			Annual Bills	5,900,445	\$2.34	\$1.34	\$3.25	\$10.09	\$17.02						
33															
34 A&G allocated based on Direct labor															
35 Direct labor costs included above		11,094	-	11,094	1,087	0	0	10,007	11,094			0	0	0	11,094
36 Total Direct labor costs		19,954	10,514	22,208								10,389	125	4,636	17,573
37 % Direct labor		55.6%													
38															
39 A&G Salaries / Off Supp-Other	920/921	12,640													
40 Employee benefits/ PR Tax	926/935P	19,212													
41 Depreciation exp.- General plant		9,299													
42 Maint General Plant	408	2,444													
43 A&G related to Direct labor		43,595			9.8%	0.0%	0.0%	90.2%	100.0%			0.0%	0.0%	0.0%	100.0%
44 A&G allocated based on Direct labor		24,238			2,375	0	0	21,863	11,094			0	0	0	24,238
45															

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Customer-Related Costs- GS

Account Description	Account	Total	Total Demand	Total Customer	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$	Prim Dem	Sec Dem	Sec Cust	Bill Cust
1 Plant in service		61,144	14,597	46,547	4,877	3,670	5,068		13,615			13,442	1,155	32,707	13,840
2 Accum. depreciation		(19,978)	(4,770)	(15,208)	(3,115)	(964)	(507)		(4,585)			(4,434)	(336)	(9,469)	(5,739)
3 Net plant		41,166	9,827	31,339	1,762	2,706	4,561	-	9,029			9,008	818	23,238	8,101
4 ADIT		(7,676)	(2,085)	(5,590)	(265)	(543)			(808)			(1,914)	(171)	(4,839)	(751)
5 Other rate base		1,600	324	1,276	63	112			174			293	31	1,098	177
6 Rate base		35,090	8,066	27,024	1,560	2,275	4,561	-	8,396			7,388	678	19,498	7,527
7												7,388	678	19,498	7,527
8 Return on rate base	8.36%	2,934	674	2,259	130	190	381	-	702			618	57	1,630	629
9 Income tax gross-up	53.04%	1,556	358	1,198	69	101	202	-	372			328	30	865	334
10 Return component		4,490	1,032	3,458	200	291	584	-	1,074			945	87	2,495	963
11												945	87	2,495	963
12 Meter operating	586	17	-	17	17				17	81.7%	14	-	-	-	17
13 Meter maintenance	597	38	-	38	38				38	99.9%	38	-	-	-	38
14 Customer records- Supervision	901	101	-	101				101	101	58.7%	59	-	-	-	101
15 Meter reading expenses	902	49	-	49	49				49	0.0%	0	-	-	-	49
16 Customer records and collection	903	1,137	-	1,137				1,137	1,137	31.3%	356	-	-	-	1,137
17 FOCUS costs	904	155	-	155			155		155	0.0%	0	-	-	-	155
18 Customer assistance	908	132	-	132				132	132	4.4%	6	-	-	-	132
19 Bill print	921Bill	92	-	92				92	92	14.4%	13	-	-	-	92
20 Outside Services- Customer care	923CC/923M	24	-	24				24	24			-	-	-	24
21 Maint. general plant- Meters	935M	65	-	65	65				65			-	-	-	65
22 Services depreciation expense		66	-	66		66			66			-	-	66	-
23 Meters depreciation expense		315	-	315	315				315			-	-	-	315
24 Smart Meter amortization		367	-	367			367		367			-	-	-	367
25 FOCUS amortization		139	-	139			139		139			-	-	-	139
26 A&G based on Direct labor		1,086	-	1,086	117	0	0	969	1,086			0	0	0	1,086
27 All other expenses		3,163	990	2,173					-			928	62	1,787	386
28 Expense component		6,947	990	5,957	602	66	661	2,454	3,784		486	928	62	1,853	4,104
29 GRT on Return plus Expense	6.78%	776	134	641	54	24	84	166	330			124	10	294	347
30 Customer-charge total		12,212	2,157	10,056	856	382	1,329	2,620	5,188			1,997	159	4,642	5,414
31 Totals from Schedules		12,212	2,157	10,056								1,997	159	4,642	5,414
32 Customer-charge			Annual Bills	274,037	\$3.12	\$1.39	\$4.85	\$9.56	\$18.93						
33															
34 A&G allocated based on Direct labor															
35 Direct labor costs included above		486	-	486	52	0	0	434	486			0	0	0	486
36 Total Direct labor costs		776	220	1,080								211	10	294	786
37 % Direct labor		62.7%													
38															
39 A&G Salaries / Off Supp-Other	920/921	491													
40 Employee benefits/ PR Tax	926/935P	782													
41 Depreciation exp.- General plant		363													
42 Maint General Plant	408	95													
43 A&G related to Direct labor		1,732			10.8%	0.0%	0.0%	89.2%	100.0%			0.0%	0.0%	0.0%	100.0%
44 A&G allocated based on Direct labor		1,086			117	0	0	969	486			0	0	0	1,086
45															

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Customer-Related Costs- GM<25

Account Description	Account	Total	Total Demand	Total Customer	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$	Prim Dem	Sec Dem	Sec Cust	Bill Cust
1 Plant in service		144,249	100,899	43,350	12,207	4,217	5,436		21,859			91,342	9,557	21,596	21,754
2 Accum. depreciation		(50,041)	(33,138)	(16,903)	(7,796)	(1,107)	(544)		(9,446)			(30,391)	(2,747)	(6,316)	(10,587)
3 Net plant		94,208	67,761	26,446	4,411	3,110	4,892	-	12,413			60,951	6,810	15,280	11,167
4 ADIT		(19,498)	(14,433)	(5,065)	(1,055)	(622)			(1,677)			(13,012)	(1,421)	(3,184)	(1,881)
5 Other rate base		4,568	3,283	1,285	357	114			471			2,952	331	650	636
6 Rate base		79,278	56,611	22,667	3,713	2,602	4,892	-	11,207			50,891	5,720	12,745	9,922
7												50,891	5,720	12,745	9,922
8 Return on rate base	8.36%	6,628	4,733	1,895	310	218	409	-	937			4,254	478	1,066	829
9 Income tax gross-up	53.04%	3,515	2,510	1,005	165	115	217	-	497			2,257	254	565	440
10 Return component		10,143	7,243	2,900	475	333	626	-	1,434			6,511	732	1,631	1,269
11												6,511	732	1,631	1,269
12 Meter operating	586	40	-	40	40				40	81.7%	33	-	-	-	40
13 Meter maintenance	597	89	-	89	89				89	99.9%	89	-	-	-	89
14 Customer records- Supervision	901	85	-	85				85	85	58.7%	50	-	-	-	85
15 Meter reading expenses	902	1,146	-	1,146	1,146				1,146	0.0%	0	-	-	-	1,146
16 Customer records and collection	903	964	-	964				964	964	31.3%	302	-	-	-	964
17 FOCUS costs	904	130	-	130			130		130	0.0%	0	-	-	-	130
18 Customer assistance	908	111	-	111				111	111	4.4%	5	-	-	-	111
19 Bill print	921Bill	77	-	77				77	77	14.4%	11	-	-	-	77
20 Outside Services- Customer care	923CC/923M	21	-	21				21	21			-	-	-	21
21 Maint. general plant- Meters	935M	59	-	59	59				59			-	-	-	59
22 Services depreciation expense		76	-	76		76			76			-	-	76	-
23 Meters depreciation expense		875	-	875	875				875			-	-	-	875
24 Smart Meter amortization		427	-	427			427		427			-	-	-	427
25 FOCUS amortization		117	-	117			117		117			-	-	-	117
26 A&G based on Direct labor		1,126	-	1,126	281	0	0	845	1,126			0	0	0	1,126
27 All other expenses		9,126	6,901	2,225					-			6,388	513	1,164	1,061
28 Expense component		14,469	6,901	7,568	2,491	76	673	2,103	5,343		490	6,388	513	1,240	6,328
29 GRT on Return plus Expense	6.73%	1,656	943	712	200	28	87	141	456			859	85	193	520
30 Customer-charge total		26,268	15,088	11,181	3,165	437	1,387	2,244	7,233			13,758	1,330	3,063	8,117
31 Totals from Schedules		26,268	15,088	11,181								13,758	1,330	3,063	8,117
32 Customer-charge			Annual Bills	229,926	\$13.77	\$1.90	\$6.03	\$9.76	\$31.46						
33															
34 A&G allocated based on Direct labor															
35 Direct labor costs included above		490	-	490	122	0	0	368	490			0	0	0	490
36 Total Direct labor costs		1,537	1,531	1,046								1,454	77	209	838
37 % Direct labor		31.9%													
38															
39 A&G Salaries / Off Supp-Other	920/921	973													
40 Employee benefits/ PR Tax	926/935P	1,650													
41 Depreciation exp.- General plant		718													
42 Maint General Plant	408	188													
43 A&G related to Direct labor		3,530			24.9%	0.0%	0.0%	75.1%	100.0%			0.0%	0.0%	0.0%	100.0%
44 A&G allocated based on Direct labor		1,126			281	0	0	845	490			0	0	0	1,126
45															

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Customer-Related Costs- GM>25

Account Description	Account	Total	Total Demand	Total Customer	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$	Prim Dem	Sec Dem	Sec Cust	Bill Cust
1 Plant in service		394,687	365,828	28,859	8,447	2,102	4,218		14,766			329,905	35,922	13,779	15,080
2 Accum. depreciation		(130,838)	(119,597)	(11,242)	(5,394)	(552)	(422)		(6,368)			(109,289)	(10,308)	(3,981)	(7,261)
3 Net plant		263,849	246,231	17,618	3,053	1,550	3,796	-	8,398			220,617	25,615	9,798	7,820
4 ADIT		(55,671)	(52,330)	(3,340)	(729)	(311)			(1,040)			(46,987)	(5,343)	(2,039)	(1,301)
5 Other rate base		14,827	12,952	1,874	860	47			907			11,644	1,308	339	1,535
6 Rate base		223,005	206,853	16,151	3,184	1,286	3,796	-	8,265			185,274	21,580	8,098	8,054
7												185,274	21,580	8,098	8,054
8 Return on rate base	8.36%	18,643	17,293	1,350	266	108	317	-	691			15,489	1,804	677	673
9 Income tax gross-up	53.04%	9,889	9,172	716	141	57	168	-	367			8,216	957	359	357
10 Return component		28,532	26,465	2,066	407	165	486	-	1,057			23,704	2,761	1,036	1,030
11												23,704	2,761	1,036	1,030
12 Meter operating	586	30	-	30	30				30	81.7%	24	-	-	-	30
13 Meter maintenance	597	66	-	66	66				66	99.9%	66	-	-	-	66
14 Customer records- Supervision	901	45	-	45				45	45	58.7%	27	-	-	-	45
15 Meter reading expenses	902	985	-	985	985				985	0.0%	0	-	-	-	985
16 Customer records and collection	903	506	-	506				506	506	31.3%	158	-	-	-	506
17 FOCUS costs	904	65	-	65			65		65	0.0%	0	-	-	-	65
18 Customer assistance	908	55	-	55				55	55	4.4%	2	-	-	-	55
19 Bill print	921Bill	38	-	38				38	38	14.4%	6	-	-	-	38
20 Outside Services- Customer care	923CC/923M	11	-	11				11	11			-	-	-	11
21 Maint. general plant- Meters	935M	32	-	32	32				32			-	-	-	32
22 Services depreciation expense		38	-	38		38			38			-	-	38	-
23 Meters depreciation expense		621	-	621	621				621			-	-	-	621
24 Smart Meter amortization		363	-	363			363		363			-	-	-	363
25 FOCUS amortization		58	-	58			58		58			-	-	-	58
26 A&G based on Direct labor		671	-	671	215	0	0	456	671			0	0	0	671
27 All other expenses		27,077	24,843	2,233					-			22,919	1,924	734	1,499
28 Expense component		30,663	24,843	5,820	1,950	38	486	1,112	3,586		284	22,919	1,924	772	5,047
29 GRT on Return plus Expense	6.69%	3,962	3,429	533	158	14	65	74	311			3,109	320	120	413
30 Customer-charge total		63,157	54,738	8,419	2,515	216	1,037	1,186	4,955			49,733	5,005	1,929	6,491
31 Totals from Schedules		63,157	54,738	8,419								49,733	5,005	1,929	6,491
32 Customer-charge			Annual Bills	114,600	\$21.95	\$1.89	\$9.05	\$10.35	\$43.23						
33															
34 A&G allocated based on Direct labor															
35 Direct labor costs included above		284	-	284	91	0	0	193	284			0	0	0	284
36 Total Direct labor costs		3,619	5,497	618								5,209	288	123	494
37 % Direct labor		7.8%													
38															
39 A&G Salaries / Off Supp-Other	920/921	2,292													
40 Employee benefits/ PR Tax	926/935P	4,116													
41 Depreciation exp.- General plant		1,710													
42 Maint General Plant	408	443													
43 A&G related to Direct labor		8,561			32.1%	0.0%	0.0%	67.9%	100.0%			0.0%	0.0%	0.0%	100.0%
44 A&G allocated based on Direct labor		671			215	0	0	456	284			0	0	0	671
45															

Duquesne Light Company
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Customer-Related Costs- GMH

Account Description	Account	Total	Total Demand	Total Customer	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$	Prim Dem	Sec Dem	Sec Cust	Bill Cust
1 Plant in service		59,393	47,442	11,951	1,478	512	754		2,744			42,860	4,582	7,760	4,192
2 Accum. depreciation		(19,660)	(15,453)	(4,207)	(944)	(135)	(117)		(1,195)			(14,136)	(1,317)	(2,205)	(2,002)
3 Net plant		39,734	31,989	7,745	534	378	637	-	1,548			28,724	3,265	5,555	2,190
4 ADIT		(8,290)	(6,784)	(1,506)	(124)	(76)			(200)			(6,103)	(681)	(1,154)	(352)
5 Other rate base		2,083	1,627	456	79	14			93			1,463	164	233	223
6 Rate base		33,527	26,831	6,696	489	316	637	-	1,441			24,083	2,748	4,634	2,061
7												2,013	230	387	172
8 Return on rate base	8.36%	2,803	2,243	560	41	26	53	-	120			1,068	122	205	91
9 Income tax gross-up	53.04%	1,487	1,190	297	22	14	28	-	64			3,081	352	593	264
10 Return component		4,290	3,433	857	63	40	81	-	184			3,081	352	593	264
11												3,081	352	593	264
12 Meter operating	586	8	-	8	8				8	81.7%	6	-	-	-	8
13 Meter maintenance	597	17	-	17	17				17	99.9%	17	-	-	-	17
14 Customer records- Supervision	901	15	-	15				15	15	58.7%	9	-	-	-	15
15 Meter reading expenses	902	214	-	214	214				214	0.0%	0	-	-	-	214
16 Customer records and collection	903	170	-	170				170	170	31.3%	53	-	-	-	170
17 FOCUS costs	904	23	-	23			23		23	0.0%	0	-	-	-	23
18 Customer assistance	908	19	-	19				19	19	4.4%	1	-	-	-	19
19 Bill print	921Bill	13	-	13				13	13	14.4%	2	-	-	-	13
20 Outside Services- Customer care	923CC/923M	4	-	4				4	4			-	-	-	4
21 Maint. general plant- Meters	935M	11	-	11	11				11			-	-	-	11
22 Services depreciation expense		13	-	13		13			13			-	-	13	-
23 Meters depreciation expense		164	-	164	164				164			-	-	-	164
24 Smart Meter amortization		97	-	97			97		97			-	-	-	97
25 FOCUS amortization		20	-	20			20		20			-	-	-	20
26 A&G based on Direct labor		208	-	208	54	0	0	154	208			-	-	-	208
27 All other expenses		3,875	3,203	672					-			2,958	245	407	265
28 Expense component		4,871	3,203	1,668	467	13	140	375	996		88	2,958	245	421	1,247
29 GRT on Return plus Expense	6.72%	615	444	172	36	4	15	25	79			403	41	69	103
30 Customer-charge total		9,776	7,079	2,696	565	57	236	401	1,259			6,442	638	1,082	1,614
31 Totals from Schedules		9,776	7,079	2,696								6,442	638	1,082	1,614
32 Customer-charge			Annual Bills	27,937	\$20.23	\$2.05	\$8.45	\$14.34	\$45.07						
33															
34 A&G allocated based on Direct labor															
35 Direct labor costs included above		88	-	88	23	0	0	65	88			0	0	0	88
36 Total Direct labor costs		543	708	213								671	37	62	151
37 % Direct labor		16.2%													
38															
39 A&G Salaries / Off Supp-Other	920/921	344													
40 Employee benefits/ PR Tax	926/935P	616													
41 Depreciation exp.- General plant		258													
42 Maint General Plant	408	67													
43 A&G related to Direct labor		1,285			26.1%	0.0%	0.0%	73.9%	100.0%			0.0%	0.0%	0.0%	100.0%
44 A&G allocated based on Direct labor		208			54	0	0	154	88			0	0	0	208
45															

Duquesne Light Company
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Customer-Related Costs- L

Account Description	Account	Total	Total Demand	Total Customer	Meters	Services	Smart / FOCUS	Expenses	Total Direct	Labor portion	Labor \$	Prim Dem	Sec Dem	Sec Cust	Bill Cust
1 Plant in service		141,560	141,310	250	42	-	20		61			131,278	10,033	89	161
2 Accum. depreciation		(45,760)	(45,665)	(96)	(27)	-	(2)		(28)			(42,782)	(2,882)	(25)	(71)
3 Net plant		95,800	95,646	154	15	-	18	-	33			88,495	7,150	63	91
4 ADIT		(20,194)	(20,174)	(20)	(2)	-			(2)			(18,682)	(1,492)	(13)	(6)
5 Other rate base		6,042	5,131	911	234	-			234			4,758	373	2	909
6 Rate base		81,648	80,603	1,045	247	-	18	-	265			74,571	6,032	52	993
7												74,571	6,032	52	993
8 Return on rate base	8.36%	6,826	6,738	87	21	-	1	-	22			6,234	504	4	83
9 Income tax gross-up	53.04%	3,620	3,574	46	11	-	1	-	12			3,307	267	2	44
10 Return component		10,446	10,313	134	32	-	2	-	34			9,541	772	7	127
11												9,541	772	7	127
12 Meter operating	586	0	-	0	0				0	81.7%	0	-	-	-	0
13 Meter maintenance	597	0	-	0	0				0	99.9%	0	-	-	-	0
14 Customer records- Supervision	901	4	-	4				4	4	58.7%	3	-	-	-	4
15 Meter reading expenses	902	5	-	5	5				5	0.0%	0	-	-	-	5
16 Customer records and collection	903	32	-	32				32	32	31.3%	10	-	-	-	32
17 FOCUS costs	904	0	-	0			0		0	0.0%	0	-	-	-	0
18 Customer assistance	908	0	-	0				0	0	4.4%	0	-	-	-	0
19 Bill print	921Bill	0	-	0				0	0	14.4%	0	-	-	-	0
20 Outside Services- Customer care	923CC/923M	0	-	0				0	0			-	-	-	0
21 Maint. general plant- Meters	935M	0	-	0	0				0			-	-	-	0
22 Services depreciation expense		-	-	-		0			-			-	-	-	-
23 Meters depreciation expense		3	-	3	3				3			-	-	-	3
24 Smart Meter amortization		2	-	2			2		2			-	-	-	2
25 FOCUS amortization		0	-	0			0		0			-	-	-	0
26 A&G based on Direct labor		32	-	32	1	0	0	30	32			0	0	0	32
27 All other expenses		9,957	9,429	528					-			8,892	536	5	523
28 Expense component		10,036	9,429	607	10	0	2	67	79		13	8,892	536	5	602
29 GRT on Return plus Expense	6.69%	1,370	1,322	49	3	0	0	4	8			1,233	89	(0)	49
30 Customer-charge total		21,853	21,063	789	44	0	5	72	120			19,666	1,397	11	778
31 Totals from Schedules		21,853	21,063	789								19,666	1,397	11	778
32 Customer-charge			Annual Bills	336	\$131.02	\$0.00	\$13.98	\$213.23	\$358.23						
33															
34 A&G allocated based on Direct labor															
35 Direct labor costs included above		13	-	13	0	0	0	13	13			0	0	0	13
36 Total Direct labor costs		1,247	2,092	20								2,012	81	1	20
37 % Direct labor		1.0%													
38															
39 A&G Salaries / Off Supp-Other	920/921	790													
40 Employee benefits/ PR Tax	926/935P	1,443													
41 Depreciation exp.- General plant		617													
42 Maint General Plant	408	153													
43 A&G related to Direct labor		3,003			3.4%	0.0%	0.0%	96.6%	100.0%			0.0%	0.0%	0.0%	100.0%
44 A&G allocated based on Direct labor		32			1	0	0	30	13			0	0	0	32
45															

Duquesne Light Company
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Functionalization

Line	Account	No.	Balance	Allocator	Supply	Trans-	SubTrans-	Primary	Secondary	Billing	Labor \$	Labor %
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	81	DistPt	0	0	0	54	23	3	-	
4	Software- Plant / OM-related	303P	8,553	DistPt	0	0	0	5,740	2,457	355	-	
5	Software- Customer-related	303C	4,731	Bill	0	0	0	0	0	4,731	-	
6	Software- Labor-related	303L	4,367	Labor	0	0	0	2,124	552	1,691	-	
7	Software- Smart	303SM	53,513	Bill	0	0	0	0	0	53,513	-	
8	Software- FOCUS	303F	36,095	Bill	0	0	0	0	0	36,095	-	
9	Intangible Plant		107,340		0	0	0	7,919	3,033	96,389	-	
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	-	
13	Transmission Plant	350-359	0		0	0	0	0	0	0	-	
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	13,038	Prim	0	0	0	13,038	0	0	-	
17	Structures and Improvements	361	60,673	Prim	0	0	0	60,673	0	0	-	
18	Direct Assignment	361	0	Prim	0	0	0	0	0	0	-	
19	Station Equipment	362	410,962	Prim	0	0	0	410,962	0	0	-	
20	Station Equipment- Network	362	13,188	Prim	0	0	0	13,188	0	0	-	
21	Poles, Towers and Fixtures	364	412,783	OH_Cond	0	0	0	333,066	79,717	0	-	
22	OH Conductors and Devices	365	417,626	OH_Cond	0	0	0	336,974	80,652	0	-	
23	UG Conduits- Radial	366	107,428	UG_Radial	0	0	0	95,689	11,739	0	-	
24	UG Conduits- Network	366	20,889	UG_Network	0	0	0	17,972	2,917	0	-	
25	UG Conduits- URD	366	20,889	UG_URD	0	0	0	17,779	3,110	0	-	
26	UG Conductors- Radial	367	219,786	UG_Radial	0	0	0	195,769	24,017	0	-	
27	UG Conductors- Network	367	42,736	UG_Network	0	0	0	36,769	5,967	0	-	
28	UG Conductors- URD	367	42,736	UG_URD	0	0	0	36,372	6,364	0	-	
29	Line Transformers- OH	368	224,866	LTrans_OH	0	0	0	21,489	203,377	0	-	
30	Line Transformers- Radial	368	64,952	LTrans_Rad	0	0	0	0	64,952	0	-	
31	Line Transformers- Network	368	28,395	LTrans_Net	0	0	0	0	28,395	0	-	
32	Line Transformers- URD	368	36,917	LTrans_URD	0	0	0	0	36,917	0	-	
33	Services	369	92,170	Sec	0	0	0	0	92,170	0	-	
34	Meters	370	98,132	Bill	0	0	0	0	0	98,132	-	
35	Meters- Comm Equip	370	280	Bill	0	0	0	0	0	280	-	
36	Street Lighting	373	40,174	Sec	0	0	0	0	40,174	0	-	
37	Distribution Plant	360-373	2,368,620		0	0	0	1,589,739	680,469	98,412	-	
38												

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Line	Account	No.	Balance	Allocator	Supply	Trans-	SubTrans-	Primary	Secondary	Billing	Labor \$	Labor %
39	E. GENERAL PLANT											
40	General Plant	389	257,796	Labor	0	0	0	125,370	32,596	99,830	-	
41	Comm Equip- Network	391	3,222	Prim	0	0	0	3,222	0	0	-	
42	General Plant	389-399	261,018		0	0	0	128,592	32,596	99,830	-	
43												
44	TOTAL UTILITY PLANT		<u>2,736,978</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>1,726,250</u>	<u>716,097</u>	<u>294,631</u>	-	
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	23,544	IntanPt	0	0	0	1,737	665	21,142	-	
48	Transmission Plant	108.3	0	Tran	0	0	0	0	0	0	-	
49	Structures and Improvements	108.5	32,929	Prim	0	0	0	32,929	0	0	-	
50	Direct Assignment	108.5	0	Prim	0	0	0	0	0	0	-	
51	Station Equipment	108.5	125,897	Prim	0	0	0	125,897	0	0	-	
52	Poles, Towers and Fixtures	108.5	158,930	OH_Cond	0	0	0	128,237	30,693	0	-	
53	OH Conductors and Devices	108.5	130,823	OH_Cond	0	0	0	105,558	25,265	0	-	
54	UG Conduits	108.5	42,505	UG_Total	0	0	0	37,444	5,061	0	-	
55	UG Conductors	108.5	96,902	UG_Total	0	0	0	85,363	11,539	0	-	
56	Line Transformers	108.5	95,666	LTrans_Tot	0	0	0	5,789	89,877	0	-	
57	Services	108.5	24,200	Sec	0	0	0	0	24,200	0	-	
58	Meters	108.5	62,681	Bill	0	0	0	0	0	62,681	-	
59	Meters- Comm Equip	108.5	176	Bill	0	0	0	0	0	176	-	
60	Street Lighting	108.5	27,362	Sec	0	0	0	0	27,362	0	-	
61	General / Common Plant	108.6	104,552	GenPtxL	0	0	0	51,508	13,057	39,987	-	
62	Depreciation Reserve	108	926,167		0	0	0	574,463	227,718	123,986	-	
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital- Dist	131	31,008	Plant	0	0	0	20,262	8,408	2,338	-	
66	Cash Working Capital- Gen	131	9,059	Bill	0	0	0	0	0	9,059	-	
67	Materials & Supplies	255	12,223	Plant	0	0	0	7,987	3,314	921	-	
68	Customer Deposits		(8,115)	DistBill_RR-PF	0	0	0	(4,181)	(1,637)	(2,297)	-	
69	Capitalized Pension		53,184	DistPt	0	0	0	35,695	15,279	2,210	-	
70	ADIT- Transmission	154	0	Tran	0	0	0	0	0	0	-	
71	ADIT- Distribution	154	(364,915)	DistPt	0	0	0	(244,919)	(104,835)	(15,162)	-	
72	ADIT- General	182	0	GenPtxL	0	0	0	0	0	0	-	
73	Other Rate Base	131-283	(267,556)		0	0	0	(185,156)	(79,470)	(2,931)	-	
74												
75	TOTAL RATE BASE		<u>1,543,255</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>966,631</u>	<u>408,910</u>	<u>167,714</u>	-	
76			1,543,255	Check								

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Functionalization

Line	Account	No.	Balance	Allocator	Supply	Trans-	SubTrans-	Primary	Secondary	Billing	Labor \$	Labor %	
77	I. OPERATING AND MAINTENANCE EXPENSES												
78	B. TRANSMISSION EXPENSE												
79	POLR Expense		0	None	0	0	0	0	0	0	-	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	-	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			
82													
83	C. DISTRIBUTION EXPENSE												
84	Ops Supv & Engineering	580	3,195	D-Labor-Op	0	0	0	2,297	686	213	-	824	25.8%
85	Load Dispatching	581	918	Prim	0	0	0	918	0	0	-	917	99.9%
86	Station Expenses	582	377	Prim	0	0	0	377	0	0	-	369	97.9%
87	OH Line Expenses	583	1,331	OH_Cond	0	0	0	1,074	257	0	-	1,239	93.1%
88	UG Line Expenses	584	697	UG_Total	0	0	0	614	83	0	-	666	95.6%
89	Meter Expenses	586	481	Bill	0	0	0	0	0	481	-	393	81.7%
90	Customer Installation Expenses	587	2	Bill	0	0	0	0	0	2	-	0	0.0%
91	Misc. Distribution Expenses	588	8,256	DistPt	0	0	0	5,541	2,372	343	-	6,193	75.0%
92	Rents	589	0	DistPt	0	0	0	0	0	0	-	0	0.0%
93	Maint Supv & Engineering	590	292	D-Labor-Mnt	0	0	0	217	50	26	-	276	94.5%
94	Maint of Structures	591	239	Prim	0	0	0	239	0	0	-	239	100.0%
95	Maint of Station Equip	592	2,600	Prim	0	0	0	2,600	0	0	-	2,292	88.2%
96	Maint of OH Lines	593	18,130	OH_Cond	0	0	0	14,629	3,501	0	-	7,237	39.9%
97	Maint of UG Lines	594	1,177	UG_Total	0	0	0	1,037	140	0	-	764	64.9%
98	Maint of Line Transformers	595	23	LTrans_Tot	0	0	0	1	22	0	-	23	100.0%
99	Maint of Lighting	596	556	Sec	0	0	0	0	556	0	-	555	99.8%
100	Maint of Meters	597	1,065	Bill	0	0	0	0	0	1,065	-	1,064	99.9%
101	Maint of Misc. Plant	599	173	DistPt	0	0	0	116	50	7	-	0	0.0%
102	Oper. & Maint. Exp.	500-599	<u>39,512</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>29,660</u>	<u>7,716</u>	<u>2,136</u>	-	<u>23,051</u>	
103			39,512		0	0	0	29,660	7,716	2,136	-		
104	D. CUSTOMER ACCOUNTS AND SERVICE												
105	Supervision	901	2,829	Bill	0	0	0	0	0	2,829	-	1,661	58.7%
106	Meter Reading Exp	902	3,593	Bill	0	0	0	0	0	3,593	-	1	0.0%
107	Customer Records & Coll	903	31,406	Bill	0	0	0	0	0	31,406	-	9,828	31.3%
108	Uncollectible Accounts	904	7,296	Bill	0	0	0	0	0	7,296	-	0	0.0%
109	FOCUS Costs	904	4,002	Bill	0	0	0	0	0	4,002	-	0	0.0%
110	Customer Accts. Exp.	901-905	<u>49,126</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,126</u>	-	<u>11,490</u>	
111													
112	Customer Assistance	908	3,412	Bill	0	0	0	0	0	3,412	-	151	4.4%
113	Customer Service Exp.	908-916	<u>3,412</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,412</u>	-	<u>151</u>	
114	Customer Accts. & Serv. Exp.	901-919	<u>52,538</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,538</u>	-	<u>11,641</u>	

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Line	Account	No.	Balance	Allocator	Supply	Trans-	SubTrans-	Primary	Secondary	Billing	Labor \$	Labor %
115											34,692	
116	E. ADMINISTRATIVE AND GENERAL											
117	Admin & Gen Salaries	920	19,399	Labor	0	0	0	9,434	2,453	7,512	15,731	81.1%
118	Office Supp & Exp- Bill Print	921Bill	2,380	Bill	0	0	0	0	0	2,380	343	14.4%
119	Office Supp & Exp- Other	921	2,577	Labor	0	0	0	1,253	326	998	371	14.4%
120	Outside Services- Cust Care	923CC	231	Bill	0	0	0	0	0	231	6	2.6%
121	Outside Services- Meters	923M	363	Bill	0	0	0	0	0	363	9	2.5%
122	Outside Services- Other	923	10,581	Labor	0	0	0	5,146	1,338	4,097	258	2.4%
123	Property Insurance	924	3,476	Plant	0	0	0	2,271	943	262	0	0.0%
124	Injuries & Damages	925	913	Labor	0	0	0	444	115	354	0	0.0%
125	Empl Pensions & Benefits	926	26,043	Labor	0	0	0	12,665	3,293	10,085	2	0.0%
126	Regulatory Expense- Revenue	928	1,802	Bill	0	0	0	0	0	1,802	0	0.0%
127	Regulatory Expense- MWh	928	2,872	Bill	0	0	0	0	0	2,872	0	0.0%
128	Marketing, Communications	930.1	296	Bill	0	0	0	0	0	296	0	0.0%
129	Misc. General Expense	930.2	2,513	Plant	0	0	0	1,642	681	189	0	0.0%
130	Maint Genl Plant- Labor	935L	0	Labor	0	0	0	0	0	0	0	0.0%
131	Maint Genl Plant- Meters	935M	1,616	Bill	0	0	0	0	0	1,616	885	54.8%
132	Maint Genl Plant- T&D Plant	935P	9,458	Plant	0	0	0	6,180	2,565	713	5,179	54.8%
133	Admin & Genl. Exp.	920-932	84,520		0	0	0	39,036	11,714	33,771	22,784	
134												
135	Total Operating Expenses		176,570		0	0	0	68,696	19,429	88,445	57,476	
136												
137	II. DEPRECIATION EXPENSE											
138	Intangible- Other	361/362	1,919	IntanOth	0	0	0	857	328	734	-	
139	Intangible- SM	361/362	5,351	Bill	0	0	0	0	0	5,351	-	
140	Intangible- FOCUS	361/362	3,609	Bill	0	0	0	0	0	3,609	-	
141	Transmission Plant	361/362	0	Tran	0	0	0	0	0	0	-	
142	Structures and Improvements	361/362	1,437	Prim	0	0	0	1,437	0	0	-	
143	Direct assignment	361/362	0	Prim	0	0	0	0	0	0	-	
144	Station Equipment	361/362	10,596	Prim	0	0	0	10,596	0	0	-	
145	Poles, Towers and Fixtures	361/362	8,892	OH_Cond	0	0	0	7,175	1,717	0	-	
146	OH Conductors and Devices	361/362	10,764	OH_Cond	0	0	0	8,685	2,079	0	-	
147	UG Conduits	361/362	2,472	UG_Total	0	0	0	2,178	294	0	-	
148	UG Conductors	361/362	7,044	UG_Total	0	0	0	6,205	839	0	-	
149	Line Transformers	361/362	11,340	LTrans_Tot	0	0	0	686	10,654	0	-	
150	Services	361/362	1,668	Sec	0	0	0	0	1,668	0	-	
151	Meters	361/362	6,348	Bill	0	0	0	0	0	6,348	-	
152	Meters- Comm Equip	361/362	204	Bill	0	0	0	0	0	204	-	

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Line	Account	No.	Balance	Allocator	Supply	Trans-	SubTrans-	Primary	Secondary	Billing	Labor \$	Labor %
153	Street Lighting	361/362	960	Sec	0	0	0	0	960	0	-	
154	General / Common Plant	364	16,369	GenPtxL	0	0	0	8,064	2,044	6,261	-	
155	Amort Exp- Reg Assets- Tran		0	Tran	0	0	0	0	0	0	-	
156	Amort Exp- Reg Assets- Dist		7,488	DistPt	0	0	0	5,026	2,151	311	-	
157	Depreciation Expense	403	96,461		0	0	0	50,909	22,734	22,817	-	
158												
159	III. TAXES and OTHER											
160	A. GENERAL TAXES											
161	Payroll related	408.3	4,249	Labor	0	0	0	2,066	537	1,645	-	
162	PURTA, Real estate	408.16	1,544	Plant	0	0	0	1,009	419	116	-	
163	Capital stock		419	Plant	0	0	0	274	114	32	-	
164	Other	408.1	218	Plant	0	0	0	142	59	16	-	
165	General Taxes		6,430		0	0	0	3,492	1,129	1,810	-	
166												
167	B. GROSS RECEIPTS TAX											
168	Gross Receipts tax		27,630	GRT_RevxT	0	0	0	14,115	5,526	7,989	-	
169	Gross Receipts Tax		27,630		0	0	0	14,115	5,526	7,989	-	
170												
171	B. FEDERAL / STATE INCOME TAXES											
172	State Income Tax Expense		6,176	Pretax	0	0	0	4,242	1,848	86	-	
173	Federal Income Tax Expense		32,779	Pretax	0	0	0	22,516	9,808	455	-	
174	Income Taxes	409-411	38,955		0	0	0	26,758	11,656	540	-	
175	Total Taxes	408-411	73,015		0	0	0	44,365	18,311	10,339	-	
176												
177	TOTAL EXPENSES		346,046		0	0	0	163,970	60,475	121,601	-	
178												
179	IV. OPERATING REVENUES at Present Rates											
180	Distribution Revenue		419,634	DistBill_RR-PF	0	0	0	216,227	84,652	118,755	-	
181	Transmission Revenue		0	Tran	0	0	0	0	0	0	-	
182	POLR Revenue		0	Supp	0	0	0	0	0	0	-	
183	Forfeited Discounts		3,622	Bill	0	0	0	0	0	3,622	-	
184	Misc Service Revenue		1,089	DistBill_RR-PF	0	0	0	561	220	308	-	
185	Rent For Electric Property		8,699	OH_Cond	0	0	0	7,019	1,680	0	-	
186	Other Electric Revenues		455	DistBill_RR-PF	0	0	0	234	92	129	-	
187	Operating Revenues		433,499		0	0	0	224,042	86,643	122,814	-	
188												
189	TOTAL EXPENSES		346,046		0	0	0	163,970	60,475	121,601	-	
190	V. NET INCOME at Present Rates		87,453		0	0	0	60,072	26,168	1,213	-	

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Line	Account	No.	Balance	Allocator	Supply	Trans-	SubTrans-	Primary	Secondary	Billing	Labor \$	Labor %
191			87,453	Check								
192	SUMMARY REPORT											
193	OPERATING REVENUES											
194	Utility Revenues	440-446	423,256		0	0	0	216,227	84,652	122,377	-	
195	Other Operating Revenues	450-456	10,243		0	0	0	7,815	1,991	437	-	
196	Total Operating Revenues		433,499		0	0	0	224,042	86,643	122,814	-	
197												
198	OPERATING EXPENSES											
199	Distribution / Transmission	580-599	39,512		0	0	0	29,660	7,716	2,136	-	
200	Customer Acctg & Service	901-919	52,538		0	0	0	0	0	52,538	-	
201	Admin & General	920-932	84,520		0	0	0	39,036	11,714	33,771	-	
202	Total Operating Expenses		176,570		0	0	0	68,696	19,429	88,445	-	
203												
204	Depreciation Expense	403	96,461		0	0	0	50,909	22,734	22,817	-	
205	Taxes Other Than Income Tax / Other	408	34,060		0	0	0	17,607	6,655	9,799	-	
206	INCOME BEFORE INCOME TAXES		126,408		0	0	0	86,830	37,825	1,753	-	
207	Income Taxes	409-411	38,955		0	0	0	26,758	11,656	540	-	
208	NET INCOME		87,453		0	0	0	60,072	26,168	1,213	-	
209	RATE BASE		1,543,255		0	0	0	966,631	408,910	167,714	-	
210	Return on Rate Base		5.7%		-	-	-	6.2%	6.4%	0.7%		
211												
212	REVENUE REQUIREMENTS											
213	Target Rate of Return		8.36%		8.36%	8.36%	8.36%	8.36%	8.36%	8.36%		
214	Rate Base		1,543,255		0	0	0	966,631	408,910	167,714	-	
215												
216	Operating expenses		167,472		0	0	0	68,696	19,429	79,347	-	
217	Uncollectibles expense		7,967	Bill	0	0	0	0	0	7,967	-	
218	Depreciation expense		96,461		0	0	0	50,909	22,734	22,817	-	
219	Regulatory Commission Expenses		1,913	Bill	0	0	0	0	0	1,913	-	
220	General taxes / Other		6,430		0	0	0	3,492	1,129	1,810	-	
221	Subtotal- Operating Costs to recover		280,243		0	0	0	123,097	43,292	113,854	-	
222												
223	Target Return on Rate Base- After taxes		129,016		0	0	0	80,810	34,185	14,021	-	
224	Income taxes to recover		68,432	53.04%	0	0	0	42,863	18,132	7,437	-	
225				34.66%								
226	Subtotal- Rev Req before GRT		477,691		0	0	0	246,770	95,609	135,312	-	
227	GRT needed		32,085	6.86%	0	0	0	16,402	6,426	9,258	-	
228	TOTAL REVENUE REQUIREMENT		509,776		0	0	0	263,172	102,035	144,569	-	

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Line	Account	No.	Secondary		Demand	Customer	
1	I. ELECTRIC PLANT IN SERVICE						
2	INTANGIBLE PLANT						
3	Organization / Franchise	301 / 302	23	Sec-Pt	4	19	-
4	Software- Plant / OM-related	303P	2,457	Sec-DiPt	407	2,050	-
5	Software- Customer-related	303C	0	None	0	0	-
6	Software- Labor-related	303L	552	Sec-Lab	66	486	-
7	Software- Smart	303SM	0	None	0	0	-
8	Software- FOCUS	303F	0	None	0	0	-
9	Intangible Plant		<u>3,033</u>		<u>477</u>	<u>2,556</u>	-
10							
11	C. TRANSMISSION PLANT						
12	Transmission Plant	361	0	None	0	0	-
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	-
14							
15	D. DISTRIBUTION PLANT						
16	Land and Land Rights	360	0	None	0	0	-
17	Structures and Improvements	361	0	None	0	0	-
18	Direct Assignment	361	0	None	0	0	-
19	Station Equipment	362	0	None	0	0	-
20	Station Equipment- Network	362	0	None	0	0	-
21	Poles, Towers and Fixtures	364	79,717	OH_Min	4,890	74,827	-
22	OH Conductors and Devices	365	80,652	OH_Min	4,947	75,705	-
23	UG Conduits- Radial	366	11,739	UG_Rad_Min	8,475	3,265	-
24	UG Conduits- Network	366	2,917	UG_Net_Min	1,547	1,370	-
25	UG Conduits- URD	366	3,110	UG_URD_Min	0	3,110	-
26	UG Conductors- Radial	367	24,017	UG_Rad_Min	17,338	6,679	-
27	UG Conductors- Network	367	5,967	UG_Net_Min	3,165	2,802	-
28	UG Conductors- URD	367	6,364	UG_URD_Min	0	6,364	-
29	Line Transformers- OH	368	203,377	LTr_Min_OH	9,574	193,803	-
30	Line Transformers- Radial	368	64,952	LTr_Min_Rad	56,761	8,191	-
31	Line Transformers- Network	368	28,395	LTr_Min_Net	1,590	26,805	-
32	Line Transformers- URD	368	36,917	LTr_Min_URD	4,463	32,454	-
33	Services	369	92,170	Customer	0	92,170	-
34	Meters	370	0	None	0	0	-
35	Meters- Comm Equip	370	0	None	0	0	-
36	Street Lighting	373	40,174	Customer	0	40,174	-
37	Distribution Plant	360-373	<u>680,469</u>		<u>112,751</u>	<u>567,718</u>	-
38							

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Line	Account	No.	Secondary	Demand	Customer	
39	E. GENERAL PLANT					
40	General Plant	389	32,596	Sec-Lab	3,883	28,713 -
41	Comm Equip- Network	391	0	None	0	0 -
42	General Plant	389-399	32,596		3,883	28,713 -
43						
44	TOTAL UTILITY PLANT		<u>716,097</u>		<u>117,111</u>	<u>598,987</u> -
45						
46	II. DEPRECIATION RESERVE					
47	Intangible Plant	108.3	665	Sec-IntPt	105	561 -
48	Transmission Plant	108.3	0	Sec-IntPt	0	0 -
49	Structures and Improvements	108.5	0	None	0	0 -
50	Direct Assignment	108.5	0	None	0	0 -
51	Station Equipment	108.5	0	None	0	0 -
52	Poles, Towers and Fixtures	108.5	30,693	OH_Min	1,883	28,810 -
53	OH Conductors and Devices	108.5	25,265	OH_Min	1,550	23,715 -
54	UG Conduits	108.5	5,061	UG-Tot	2,855	2,206 -
55	UG Conductors	108.5	11,539	UG-Tot	6,509	5,030 -
56	Line Transformers	108.5	89,877	LTr-Tot	19,500	70,377 -
57	Services	108.5	24,200	Customer	0	24,200 -
58	Meters	108.5	0	None	0	0 -
59	Meters- Comm Equip	108.5	0	None	0	0 -
60	Street Lighting	108.5	27,362	Customer	0	27,362 -
61	General / Common Plant	108.6	13,057	Sec-GenPt	1,555	11,501 -
62	Depreciation Reserve	108	227,718		33,956	193,762 -
63						
64	III. OTHER RATE BASE ITEMS					
65	Cash Working Capital- Dist	131	8,408	Sec-Pt	1,375	7,033 -
66	Cash Working Capital- Gen	131	0	None	0	0 -
67	Materials & Supplies	255	3,314	Sec-Pt	542	2,772 -
68	Customer Deposits		(1,637)	Sec-Rev	(266)	(1,371) -
69	Capitalized Pension		15,279	Sec-DiPt	2,532	12,747 -
70	ADIT- Transmission	154	0	None	0	0 -
71	ADIT- Distribution	154	(104,835)	Sec-DiPt	(17,371)	(87,464) -
72	ADIT- General	182	0	Sec-GenPt	0	0 -
73	Other Rate Base	131-283	(79,470)		(13,188)	(66,282) -
74						
75	TOTAL RATE BASE		<u>408,910</u>		<u>69,967</u>	<u>338,943</u> -
76						

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Line	Account	No.	Secondary	Demand	Customer
77	I. OPERATING AND MAINTENANCE EXP				
78	B. TRANSMISSION EXPENSE				
79	POLR Expense		0 None	0	0 -
80	Transmission Expense		0 None	0	0 -
81	Transmission Expense		<u>0</u>	<u>0</u>	<u>0 -</u>
82					
83	C. DISTRIBUTION EXPENSE				
84	Ops Supv & Engineering	580	686 Sec-Lab	82	604 -
85	Load Dispatching	581	0 None	0	0 -
86	Station Expenses	582	0 None	0	0 -
87	OH Line Expenses	583	257 OH_Min	16	241 -
88	UG Line Expenses	584	83 UG-Tot	47	36 -
89	Meter Expenses	586	0 None	0	0 -
90	Customer Installation Expenses	587	0 None	0	0 -
91	Misc. Distribution Expenses	588	2,372 Sec-DiPt	393	1,979 -
92	Rents	589	0 Sec-DiPt	0	0 -
93	Maint Supv & Engineering	590	50 Sec-Lab	6	44 -
94	Maint of Structures	591	0 None	0	0 -
95	Maint of Station Equip	592	0 None	0	0 -
96	Maint of OH Lines	593	3,501 OH_Min	215	3,286 -
97	Maint of UG Lines	594	140 UG-Tot	79	61 -
98	Maint of Line Transformers	595	22 LTr-Tot	5	17 -
99	Maint of Lighting	596	556 Customer	0	556 -
100	Maint of Meters	597	0 None	0	0 -
101	Maint of Misc. Plant	599	50 Sec-DiPt	8	41 -
102	Oper. & Maint. Exp.	500-599	<u>7,716</u>	<u>850</u>	<u>6,866 -</u>
103			7,716	850	6,866 -
104	D. CUSTOMER ACCOUNTS AND SERVICE				
105	Supervision	901	0 None	0	0 -
106	Meter Reading Exp	902	0 None	0	0 -
107	Customer Records & Coll	903	0 None	0	0 -
108	Uncollectible Accounts	904	0 None	0	0 -
109	FOCUS Costs	904	0 None	0	0 -
110	Customer Accts. Exp.	901-905	<u>0</u>	<u>0</u>	<u>0 -</u>
111					
112	Customer Assistance	908	0 None	0	0 -
113	Customer Service Exp.	908-916	<u>0</u>	<u>0</u>	<u>0 -</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>	<u>0</u>	<u>0 -</u>

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Line	Account	No.	Secondary		Demand	Customer	
115							
116	E. ADMINISTRATIVE AND GENERAL						
117	Admin & Gen Salaries	920	2,453	Sec-Lab	292	2,161	-
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	-
119	Office Supp & Exp- Other	921	326	Sec-Lab	39	287	-
120	Outside Services- Cust Care	923CC	0	None	0	0	-
121	Outside Services- Meters	923M	0	None	0	0	-
122	Outside Services- Other	923	1,338	Sec-Lab	159	1,179	-
123	Property Insurance	924	943	Sec-Pt	154	788	-
124	Injuries & Damages	925	115	Sec-Lab	14	102	-
125	Empl Pensions & Benefits	926	3,293	Sec-Lab	392	2,901	-
126	Regulatory Expense- Revenue	928	0	None	0	0	-
127	Regulatory Expense- MWh	928	0	None	0	0	-
128	Marketing, Communications	930.1	0	None	0	0	-
129	Misc. General Expense	930.2	681	Sec-DiPt	113	569	-
130	Maint Genl Plant- Labor	935L	0	Sec-Lab	0	0	-
131	Maint Genl Plant- Meters	935M	0	None	0	0	-
132	Maint Genl Plant- T&D Plant	935P	2,565	Sec-DiPt	425	2,140	-
133	Admin & Genl. Exp.	920-932	<u>11,714</u>		<u>1,589</u>	<u>10,125</u>	-
134							
135	Total Operating Expenses		<u>19,429</u>		<u>2,438</u>	<u>16,991</u>	-
136							
137	II. DEPRECIATION EXPENSE						
138	Intangible- Other	361/362	328	Sec-IntPt	52	277	-
139	Intangible- SM	361/362	0	Sec-IntPt	0	0	-
140	Intangible- FOCUS	361/362	0	Sec-IntPt	0	0	-
141	Transmission Plant	361/362	0	Sec-IntPt	0	0	-
142	Structures and Improvements	361/362	0	None	0	0	-
143	Direct assignment	361/362	0	None	0	0	-
144	Station Equipment	361/362	0	None	0	0	-
145	Poles, Towers and Fixtures	361/362	1,717	OH_Min	105	1,612	-
146	OH Conductors and Devices	361/362	2,079	OH_Min	128	1,951	-
147	UG Conduits	361/362	294	UG-Tot	166	128	-
148	UG Conductors	361/362	839	UG-Tot	473	366	-
149	Line Transformers	361/362	10,654	LTr-Tot	2,312	8,342	-
150	Services	361/362	1,668	Customer	0	1,668	-
151	Meters	361/362	0	None	0	0	-
152	Meters- Comm Equip	361/362	0	None	0	0	-

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Duquesne Light Company
Class ACOS Study
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Line	Account	No.	Secondary	Demand	Customer	
153	Street Lighting	361/362	960	Customer	0	960 -
154	General / Common Plant	364	2,044	Sec-GenPt	244	1,801 -
155	Amort Exp- Reg Assets- Tran		0	Sec-GenPt	0	0 -
156	Amort Exp- Reg Assets- Dist		2,151	Sec-Pt	352	1,799 -
157	Depreciation Expense	403	<u>22,734</u>		<u>3,830</u>	<u>18,904 -</u>
158						
159	III. TAXES and OTHER					
160	A. GENERAL TAXES					
161	Payroll related	408	537	Sec-Lab	64	473 -
162	PURTA, Real estate	408.16	419	Sec-Pt	68	350 -
163	Capital stock		114	Sec-Pt	19	95 -
164	Other	408	59	Sec-Pt	10	49 -
165	General Taxes		<u>1,129</u>		<u>161</u>	<u>968 -</u>
166						
167	B. GROSS RECEIPTS TAX					
168	Gross Receipts tax		5,526	Sec-Rev	898	4,628 -
169	Gross Receipts Tax		<u>5,526</u>		<u>898</u>	<u>4,628 -</u>
170						
171	B. FEDERAL / STATE INCOME TAXES					
172	State Income Tax Expense		1,848	Sec-Pretax	322	1,526 -
173	Federal Income Tax Expense		9,808	Sec-Pretax	1,708	8,101 -
174	Income Taxes	409-411	<u>11,656</u>		<u>2,029</u>	<u>9,627 -</u>
175	Total Taxes	408-411	<u>18,311</u>		<u>3,088</u>	<u>15,223 -</u>
176						
177	TOTAL EXPENSES		<u>60,475</u>		<u>9,357</u>	<u>51,118 -</u>
178						
179	IV. OPERATING REVENUES at Present Ra					
180	Distribution Revenue		84,652	Sec-RetRRPF	13,759	70,892 -
181	Transmission Revenue		0	Sec-RetRRPF	0	0 -
182	POLR Revenue		0	Sec-RetRRPF	0	0 -
183	Forfeited Discounts		0	None	0	0 -
184	Misc Service Revenue		220	Sec-RetRRPF	36	184 -
185	Rent For Electric Property		1,680	OH_Min	103	1,577 -
186	Other Electric Revenues		92	Sec-RetRRPF	15	77 -
187	Operating Revenues		<u>86,643</u>		<u>13,913</u>	<u>72,730 -</u>
188						
189	TOTAL EXPENSES		<u>60,475</u>		<u>9,357</u>	<u>51,118 -</u>
190	V. NET INCOME at Present Rate		<u>26,168</u>		<u>4,556</u>	<u>21,612 -</u>

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Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Classification

Line	Account	No.	Secondary	Demand	Customer	
191						
192	SUMMARY REPORT					
193	OPERATING REVENUES					
194	Utility Revenues	440-446	84,652	13,759	70,892	-
195	Other Operating Revenues	450-456	1,991	154	1,838	-
196	Total Operating Revenues		86,643	13,913	72,730	-
197						
198	OPERATING EXPENSES					
199	Distribution / Transmission	580-599	7,716	850	6,866	-
200	Customer Acctg & Service	901-919	0	0	0	-
201	Admin & General	920-932	11,714	1,589	10,125	-
202	Total Operating Expenses		19,429	2,438	16,991	-
203						
204	Depreciation Expense	403	22,734	3,830	18,904	-
205	Taxes Other Than Income Tax / Ot	408	6,655	1,059	5,596	-
206	INCOME BEFORE INCOME TAX		37,825	6,585	31,239	-
207	Income Taxes	409-411	11,656	2,029	9,627	-
208	NET INCOME		26,168	4,556	21,612	-
209	RATE BASE		408,910	69,967	338,943	-
210	Return on Rate Base					
211						
212	REVENUE REQUIREMENTS					
213	Target Rate of Return		8.3600%	8.3600%	8.3600%	
214	Rate Base		408,910	69,967	338,943	-
215						
216	Operating expenses		19,429	2,438	16,991	-
217	Uncollectibles expense		0	0	0	-
218	Depreciation expense		22,734	3,830	18,904	-
219	Regulatory Commission Expenses		0	0	0	-
220	General taxes / Other		1,129	161	968	-
221	Subtotal- Operating Costs to recover		43,292	6,430	36,863	-
222						
223	Target Return on Rate Base- After t		34,185	5,849	28,336	-
224	Income taxes to recover	53.04%	18,132	3,103	15,030	-
225						
226	Subtotal- Rev Req before GRT		95,609	15,381	80,228	-
227	GRT needed	6.86%	6,426	1,045	5,381	-
228	TOTAL REVENUE REQUIREMENT		102,035	16,427	85,609	-

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	54	PriD-Pt	19	2	0	0	3	10	0	1
4	Software- Plant / OM-related	303P	5,740	PriD-DxPt	1,944	225	26	45	305	1,101	25	118
5	Software- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	Software- Labor-related	303L	2,124	PriD-Lab	790	92	11	16	109	390	9	41
7	Software- Smart	303SM	0	None	0	0	0	0	0	0	0	0
8	Software- FOCUS	303F	0	None	0	0	0	0	0	0	0	0
9	Intangible Plant		<u>7,919</u>		<u>2,753</u>	<u>319</u>	<u>37</u>	<u>61</u>	<u>417</u>	<u>1,502</u>	<u>34</u>	<u>161</u>
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	13,038	NCP-Prim	5,221	605	70	91	618	2,228	50	238
17	Structures and Improvements	361	60,673	NCP-Prim	24,298	2,815	324	422	2,878	10,370	235	1,109
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0	0
19	Station Equipment	362	410,962	NCP-Prim	164,579	19,066	2,193	2,856	19,491	70,242	1,591	7,515
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	0	0	0	109	113	1,550	70	281
21	Poles, Towers and Fixtures	364	333,066	NCP-Prim-NonNet	139,975	16,216	1,865	2,293	16,436	57,806	1,266	6,041
22	OH Conductors and Devices	365	336,974	NCP-Prim-NonNet	141,618	16,406	1,887	2,320	16,629	58,484	1,281	6,112
23	UG Conduits- Radial	366	95,689	NCP-Prim-Rad	1,871	217	25	1,226	8,788	30,908	677	3,230
24	UG Conduits- Network	366	17,972	NCP-Prim-Net	0	0	0	149	154	2,113	95	383
25	UG Conduits- URD	366	17,779	NCP-Prim-URD	15,745	1,824	210	0	0	0	0	0
26	UG Conductors- Radial	367	195,769	NCP-Prim-Rad	3,828	443	51	2,508	17,979	63,235	1,385	6,608
27	UG Conductors- Network	367	36,769	NCP-Prim-Net	0	0	0	304	315	4,322	194	783
28	UG Conductors- URD	367	36,372	NCP-Prim-URD	32,212	3,732	429	0	0	0	0	0
29	Line Transformers- OH	368	21,489	NCP-Prim-NonNet	9,031	1,046	120	148	1,060	3,730	82	390
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Meters- Comm Equip	370	0	None	0	0	0	0	0	0	0	0
36	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>1,589,739</u>		<u>538,377</u>	<u>62,370</u>	<u>7,174</u>	<u>12,424</u>	<u>84,462</u>	<u>304,988</u>	<u>6,925</u>	<u>32,689</u>
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	54	PriD-Pt	12	2	4	0	0	0	0
4	Software- Plant / OM-related	303P	5,740	PriD-DxPt	1,254	211	438	0	23	19	7
5	Software- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	Software- Labor-related	303L	2,124	PriD-Lab	430	69	150	0	8	7	2
7	Software- Smart	303SM	0	None	0	0	0	0	0	0	0
8	Software- FOCUS	303F	0	None	0	0	0	0	0	0	0
9	Intangible Plant		<u>7,919</u>		<u>1,696</u>	<u>282</u>	<u>592</u>	<u>0</u>	<u>32</u>	<u>25</u>	<u>9</u>
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	13,038	NCP-Prim	2,519	419	879	0	47	38	14
17	Structures and Improvements	361	60,673	NCP-Prim	11,721	1,950	4,093	0	221	175	63
18	Direct Assignment	361	0	NCP-Prim	0	0	0	0	0	0	0
19	Station Equipment	362	410,962	NCP-Prim	79,391	13,211	27,721	0	1,496	1,186	426
20	Station Equipment- Network	362	13,188	NCP-Prim-Net	6,374	2,375	2,314	0	0	0	2
21	Poles, Towers and Fixtures	364	333,066	NCP-Prim-NonNet	59,567	8,272	20,689	0	1,272	1,009	360
22	OH Conductors and Devices	365	336,974	NCP-Prim-NonNet	60,266	8,369	20,932	0	1,287	1,020	364
23	UG Conduits- Radial	366	95,689	NCP-Prim-Rad	31,850	4,423	11,062	0	680	539	192
24	UG Conduits- Network	366	17,972	NCP-Prim-Net	8,687	3,236	3,154	0	0	0	3
25	UG Conduits- URD	366	17,779	NCP-Prim-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	195,769	NCP-Prim-Rad	65,161	9,049	22,632	0	1,392	1,103	394
27	UG Conductors- Network	367	36,769	NCP-Prim-Net	17,772	6,621	6,452	0	0	0	6
28	UG Conductors- URD	367	36,372	NCP-Prim-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	21,489	NCP-Prim-NonNet	3,843	534	1,335	0	82	65	23
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Meters- Comm Equip	370	0	None	0	0	0	0	0	0	0
36	Street Lighting	373	0	None	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>1,589,739</u>		<u>347,149</u>	<u>58,459</u>	<u>121,262</u>	<u>0</u>	<u>6,478</u>	<u>5,136</u>	<u>1,845</u>
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	389	125,370	PriD-Lab	46,641	5,403	621	930	6,436	23,036	517	2,449
41	Comm Equip- Network	391	3,222	NCP-Prim-Net	0	0	0	27	28	379	17	69
42	General Plant	389-399	128,592		46,641	5,403	621	957	6,463	23,415	534	2,517
43												
44	TOTAL UTILITY PLANT		<u>1,726,250</u>		<u>587,771</u>	<u>68,092</u>	<u>7,832</u>	<u>13,442</u>	<u>91,342</u>	<u>329,905</u>	<u>7,493</u>	<u>35,367</u>
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	1,737	PriD-IntPt	604	70	8	13	91	329	7	35
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	32,929	NCP-Prim	13,187	1,528	176	229	1,562	5,628	127	602
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	125,897	NCP-Prim	50,418	5,841	672	875	5,971	21,518	487	2,302
52	Poles, Towers and Fixtures	108.5	128,237	NCP-Prim-NonNet	53,893	6,243	718	883	6,328	22,257	487	2,326
53	OH Conductors and Devices	108.5	105,558	NCP-Prim-NonNet	44,362	5,139	591	727	5,209	18,320	401	1,915
54	UG Conduits	108.5	37,444	PriD-UG	5,018	581	67	392	2,547	9,407	220	1,029
55	UG Conductors	108.5	85,363	PriD-UG	11,441	1,325	152	893	5,808	21,446	501	2,346
56	Line Transformers	108.5	5,789	PriD-LTr	2,433	282	32	40	286	1,005	22	105
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Meters- Comm Equip	108.5	0	None	0	0	0	0	0	0	0	0
60	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
61	General / Common Plant	108.6	51,508	PriD-GenPt	18,682	2,164	249	383	2,589	9,379	214	1,008
62	Depreciation Reserve	108	574,463		200,039	23,174	2,665	4,434	30,391	109,289	2,468	11,669
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital- Dist	131	20,262	PriD-OM	7,531	872	100	151	1,042	3,729	84	396
66	Cash Working Capital- Gen	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies	255	7,987	PriD-Pt	2,719	315	36	62	423	1,526	35	164
68	Customer Deposits		(4,181)	CustDeposits	(2,578)	(315)	(11)	(199)	(409)	(459)	(41)	(65)
69	Capitalized Pension		35,695	PriD-DxPt	12,088	1,400	161	279	1,896	6,848	155	734
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(244,919)	PriD-DxPt	(82,944)	(9,609)	(1,105)	(1,914)	(13,012)	(46,987)	(1,067)	(5,036)
72	ADIT- General	182	0	None	0	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(185,156)		(63,183)	(7,336)	(819)	(1,621)	(10,060)	(35,343)	(834)	(3,807)
74												
75	TOTAL RATE BASE		<u>966,631</u>		<u>324,549</u>	<u>37,582</u>	<u>4,348</u>	<u>7,388</u>	<u>50,891</u>	<u>185,274</u>	<u>4,191</u>	<u>19,892</u>
76												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	389	125,370	PriD-Lab	25,403	4,047	8,858	0	495	393	141
41	Comm Equip- Network	391	3,222	NCP-Prim-Net	1,557	580	565	0	0	0	0
42	General Plant	389-399	128,592		26,960	4,627	9,423	0	495	393	141
43											
44	TOTAL UTILITY PLANT		<u>1,726,250</u>		<u>375,805</u>	<u>63,368</u>	<u>131,278</u>	<u>0</u>	<u>7,005</u>	<u>5,553</u>	<u>1,996</u>
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	1,737	PriD-IntPt	372	62	130	0	7	6	2
48	Transmission Plant	108.3	0	PriD-IntPt	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	32,929	NCP-Prim	6,361	1,059	2,221	0	120	95	34
50	Direct Assignment	108.5	0	NCP-Prim	0	0	0	0	0	0	0
51	Station Equipment	108.5	125,897	NCP-Prim	24,321	4,047	8,492	0	458	363	130
52	Poles, Towers and Fixtures	108.5	128,237	NCP-Prim-NonNet	22,934	3,185	7,966	0	490	388	139
53	OH Conductors and Devices	108.5	105,558	NCP-Prim-NonNet	18,878	2,622	6,557	0	403	320	114
54	UG Conduits	108.5	37,444	PriD-UG	11,548	2,182	4,050	0	194	154	56
55	UG Conductors	108.5	85,363	PriD-UG	26,326	4,974	9,232	0	442	350	127
56	Line Transformers	108.5	5,789	PriD-LTr	1,035	144	360	0	22	18	6
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Meters- Comm Equip	108.5	0	None	0	0	0	0	0	0	0
60	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
61	General / Common Plant	108.6	51,508	PriD-GenPt	10,799	1,853	3,775	0	198	157	57
62	Depreciation Reserve	108	574,463		122,576	20,127	42,782	0	2,334	1,851	664
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital- Dist	131	20,262	PriD-OM	4,107	653	1,432	0	80	64	23
66	Cash Working Capital- Gen	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies	255	7,987	PriD-Pt	1,739	293	607	0	32	26	9
68	Customer Deposits		(4,181)	CustDeposits	(98)	(4)	(5)	0	0	0	(0)
69	Capitalized Pension		35,695	PriD-DxPt	7,795	1,313	2,723	0	145	115	41
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(244,919)	PriD-DxPt	(53,483)	(9,006)	(18,682)	0	(998)	(791)	(284)
72	ADIT- General	182	0	None	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(185,156)		(39,940)	(6,752)	(13,924)	0	(740)	(587)	(211)
74											
75	TOTAL RATE BASE		<u>966,631</u>		<u>213,289</u>	<u>36,489</u>	<u>74,571</u>	<u>0</u>	<u>3,931</u>	<u>3,116</u>	<u>1,120</u>
76											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	None	0	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	2,297	PriD-Lab	855	99	11	17	118	422	9	45
85	Load Dispatching	581	918	NCP-Prim	368	43	5	6	44	157	4	17
86	Station Expenses	582	377	NCP-Prim	151	17	2	3	18	64	1	7
87	OH Line Expenses	583	1,074	NCP-Prim-NonNet	451	52	6	7	53	186	4	19
88	UG Line Expenses	584	614	PriD-UG	82	10	1	6	42	154	4	17
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	5,541	PriD-DxPt	1,877	217	25	43	294	1,063	24	114
92	Rents	589	0	PriD-DxPt	0	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	217	PriD-Lab	81	9	1	2	11	40	1	4
94	Maint of Structures	591	239	NCP-Prim	96	11	1	2	11	41	1	4
95	Maint of Station Equip	592	2,600	NCP-Prim	1,041	121	14	18	123	444	10	48
96	Maint of OH Lines	593	14,629	NCP-Prim-NonNet	6,148	712	82	101	722	2,539	56	265
97	Maint of UG Lines	594	1,037	PriD-UG	139	16	2	11	71	260	6	28
98	Maint of Line Transformers	595	1	PriD-LTr	1	0	0	0	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	116	PriD-DxPt	39	5	1	1	6	22	1	2
102	Oper. & Maint. Exp.	500-599	<u>29,660</u>		<u>11,328</u>	<u>1,312</u>	<u>151</u>	<u>217</u>	<u>1,513</u>	<u>5,394</u>	<u>120</u>	<u>571</u>
103			29,660		11,328	1,312	151	217	1,513	5,394	120	571
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	0	None	0	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	None	0	0	0	0	0	0	0	0
109	FOCUS Costs	904	0	None	0	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111												
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	None	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	2,297	PriD-Lab	465	74	162	0	9	7	3
85	Load Dispatching	581	918	NCP-Prim	177	30	62	0	3	3	1
86	Station Expenses	582	377	NCP-Prim	73	12	25	0	1	1	0
87	OH Line Expenses	583	1,074	NCP-Prim-NonNet	192	27	67	0	4	3	1
88	UG Line Expenses	584	614	PriD-UG	189	36	66	0	3	3	1
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	5,541	PriD-DxPt	1,210	204	423	0	23	18	6
92	Rents	589	0	PriD-DxPt	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	217	PriD-Lab	44	7	15	0	1	1	0
94	Maint of Structures	591	239	NCP-Prim	46	8	16	0	1	1	0
95	Maint of Station Equip	592	2,600	NCP-Prim	502	84	175	0	9	8	3
96	Maint of OH Lines	593	14,629	NCP-Prim-NonNet	2,616	363	909	0	56	44	16
97	Maint of UG Lines	594	1,037	PriD-UG	320	60	112	0	5	4	2
98	Maint of Line Transformers	595	1	PriD-LTr	0	0	0	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	116	PriD-DxPt	25	4	9	0	0	0	0
102	Oper. & Maint. Exp.	500-599	<u>29,660</u>		<u>5,861</u>	<u>908</u>	<u>2,042</u>	<u>0</u>	<u>117</u>	<u>92</u>	<u>33</u>
103			29,660		5,861	908	2,042	0	117	92	33
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	0	None	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	None	0	0	0	0	0	0	0
109	FOCUS Costs	904	0	None	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111											
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115												
116	E. ADMINISTRATIVE AND GENERAL											
117	Admin & Gen Salaries	920	9,434	PriD-Lab	3,510	407	47	70	484	1,733	39	184
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	1,253	PriD-Lab	466	54	6	9	64	230	5	24
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
121	Outside Services- Meters	923M	0	None	0	0	0	0	0	0	0	0
122	Outside Services- Other	923	5,146	PriD-Lab	1,914	222	26	38	264	946	21	101
123	Property Insurance	924	2,271	PriD-Pt	773	90	10	18	120	434	10	47
124	Injuries & Damages	925	444	PriD-Lab	165	19	2	3	23	82	2	9
125	Empl Pensions & Benefits	926	12,665	PriD-Lab	4,712	546	63	94	650	2,327	52	247
126	Regulatory Expense- Revenue	928	0	None	0	0	0	0	0	0	0	0
127	Regulatory Expense- MWh	928	0	None	0	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
129	Misc. General Expense	930.2	1,642	PriD-Pt	559	65	7	13	87	314	7	34
130	Maint Genl Plant- Labor	935L	0	PriD-Lab	0	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	0	None	0	0	0	0	0	0	0	0
132	Maint Genl Plant- T&D Plant	935P	6,180	PriD-Pt	2,104	244	28	48	327	1,181	27	127
133	Admin & Genl. Exp.	920-932	39,036		14,204	1,645	189	293	2,020	7,247	163	772
134												
135	Total Operating Expenses		68,696		25,532	2,958	340	510	3,533	12,641	284	1,343
136												
137	II. DEPRECIATION EXPENSE											
138	Intangible- Other	361/362	857	PriD-IntPt	298	35	4	7	45	163	4	17
139	Intangible- SM	361/362	0	None	0	0	0	0	0	0	0	0
140	Intangible- FOCUS	361/362	0	None	0	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	PriD-IntPt	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	1,437	NCP-Prim	575	67	8	10	68	246	6	26
143	Direct assignment	361/362	0	NCP-Prim	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	10,596	NCP-Prim	4,243	492	57	74	503	1,811	41	194
145	Poles, Towers and Fixtures	361/362	7,175	NCP-Prim-NonNet	3,015	349	40	49	354	1,245	27	130
146	OH Conductors and Devices	361/362	8,685	NCP-Prim-NonNet	3,650	423	49	60	429	1,507	33	158
147	UG Conduits	361/362	2,178	PriD-UG	292	34	4	23	148	547	13	60
148	UG Conductors	361/362	6,205	PriD-UG	832	96	11	65	422	1,559	36	171
149	Line Transformers	361/362	686	PriD-LTr	288	33	4	5	34	119	3	12
150	Services	361/362	0	None	0	0	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0	0
152	Meters- Comm Equip	361/362	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
115											
116	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	9,434	PriD-Lab	1,912	305	667	0	37	30	11
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	1,253	PriD-Lab	254	40	89	0	5	4	1
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
121	Outside Services- Meters	923M	0	None	0	0	0	0	0	0	0
122	Outside Services- Other	923	5,146	PriD-Lab	1,043	166	364	0	20	16	6
123	Property Insurance	924	2,271	PriD-Pt	495	83	173	0	9	7	3
124	Injuries & Damages	925	444	PriD-Lab	90	14	31	0	2	1	0
125	Empl Pensions & Benefits	926	12,665	PriD-Lab	2,566	409	895	0	50	40	14
126	Regulatory Expense- Revenue	928	0	None	0	0	0	0	0	0	0
127	Regulatory Expense- MWh	928	0	None	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
129	Misc. General Expense	930.2	1,642	PriD-Pt	358	60	125	0	7	5	2
130	Maint Genl Plant- Labor	935L	0	PriD-Lab	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	0	None	0	0	0	0	0	0	0
132	Maint Genl Plant- T&D Plant	935P	6,180	PriD-Pt	1,346	227	470	0	25	20	7
133	Admin & Genl. Exp.	920-932	39,036		8,062	1,305	2,813	0	155	123	44
134											
135	Total Operating Expenses		68,696		13,923	2,213	4,855	0	272	215	77
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	857	PriD-IntPt	184	30	64	0	3	3	1
139	Intangible- SM	361/362	0	None	0	0	0	0	0	0	0
140	Intangible- FOCUS	361/362	0	None	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	PriD-IntPt	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	1,437	NCP-Prim	278	46	97	0	5	4	1
143	Direct assignment	361/362	0	NCP-Prim	0	0	0	0	0	0	0
144	Station Equipment	361/362	10,596	NCP-Prim	2,047	341	715	0	39	31	11
145	Poles, Towers and Fixtures	361/362	7,175	NCP-Prim-NonNet	1,283	178	446	0	27	22	8
146	OH Conductors and Devices	361/362	8,685	NCP-Prim-NonNet	1,553	216	539	0	33	26	9
147	UG Conduits	361/362	2,178	PriD-UG	672	127	236	0	11	9	3
148	UG Conductors	361/362	6,205	PriD-UG	1,914	362	671	0	32	25	9
149	Line Transformers	361/362	686	PriD-LTr	123	17	43	0	3	2	1
150	Services	361/362	0	None	0	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0
152	Meters- Comm Equip	361/362	0	None	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
153	Street Lighting	361/362	0	None	0	0	0	0	0	0	0	0
154	General / Common Plant	364	8,064	PriD-GenPt	2,925	339	39	60	405	1,468	33	158
155	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		5,026	PriD-Pt	1,711	198	23	39	266	960	22	103
157	Depreciation Expense	403	50,909		17,830	2,066	238	391	2,674	9,626	218	1,029
158												
159	III. TAXES and OTHER											
160	A. GENERAL TAXES											
161	Payroll related	408	2,066	PriD-Lab	769	89	10	15	106	380	9	40
162	PURTA, Real estate	408.16	1,009	PriD-Pt	343	40	5	8	53	193	4	21
163	Capital stock		274	PriD-Pt	93	11	1	2	14	52	1	6
164	Other	408	142	PriD-Pt	48	6	1	1	8	27	1	3
165	General Taxes		3,492		1,254	145	17	26	181	652	15	70
166												
167	B. GROSS RECEIPTS TAX											
168	Gross Receipts tax		14,115	Dist_NetRev	6,919	571	56	227	790	1,897	71	210
169	Gross Receipts Tax		14,115		6,919	571	56	227	790	1,897	71	210
170												
171	B. FEDERAL / STATE INCOME TAXES											
172	State Income Tax Expense		4,242	PriD-PreTax	2,810	164	12	116	259	277	26	35
173	Federal Income Tax Expense		22,516	PriD-PreTax	14,913	870	64	616	1,373	1,471	137	184
174	Income Taxes	409-411	26,758		17,723	1,034	76	732	1,632	1,749	163	219
175	Total Taxes	408-411	44,365		25,896	1,750	148	985	2,603	4,298	248	498
176												
177	TOTAL EXPENSES		163,970		69,258	6,774	726	1,887	8,810	26,565	750	2,870
178												
179	IV. OPERATING REVENUES at Present Rates											
180	Distribution Revenue		216,227	Dist_Rev	105,707	8,720	854	3,470	12,082	29,165	1,085	3,223
181	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
182	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
183	Forfeited Discounts		0	None	0	0	0	0	0	0	0	0
184	Misc Service Revenue		561	Dist_NetRev	275	23	2	9	31	75	3	8
185	Rent For Electric Property		7,019	NCP-Prim-NonNet	2,950	342	39	48	346	1,218	27	127
186	Other Electric Revenues		234	Dist_NetRev	115	9	1	4	13	32	1	3
187	Operating Revenues		224,042		109,046	9,094	896	3,531	12,473	30,490	1,115	3,362
188												
189	TOTAL EXPENSES		163,970		69,258	6,774	726	1,887	8,810	26,565	750	2,870
190	V. NET INCOME at Present Rates		60,072		39,789	2,321	170	1,644	3,663	3,926	366	492

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
153	Street Lighting	361/362	0	None	0	0	0	0	0	0	0
154	General / Common Plant	364	8,064	PriD-GenPt	1,691	290	591	0	31	25	9
155	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		5,026	PriD-Pt	1,094	185	382	0	20	16	6
157	Depreciation Expense	403	50,909		10,837	1,791	3,783	0	205	163	58
158											
159	III. TAXES and OTHER										
160	A. GENERAL TAXES										
161	Payroll related	408	2,066	PriD-Lab	419	67	146	0	8	6	2
162	PURTA, Real estate	408.16	1,009	PriD-Pt	220	37	77	0	4	3	1
163	Capital stock		274	PriD-Pt	60	10	21	0	1	1	0
164	Other	408	142	PriD-Pt	31	5	11	0	1	0	0
165	General Taxes		3,492		729	119	254	0	14	11	4
166											
167	B. GROSS RECEIPTS TAX										
168	Gross Receipts tax		14,115	Dist_NetRev	1,950	292	683	25	51	333	40
169	Gross Receipts Tax		14,115		1,950	292	683	25	51	333	40
170											
171	B. FEDERAL / STATE INCOME TAXES										
172	State Income Tax Expense		4,242	PriD-PreTax	192	13	69	18	13	217	22
173	Federal Income Tax Expense		22,516	PriD-PreTax	1,020	68	367	95	71	1,150	116
174	Income Taxes	409-411	26,758		1,213	81	436	113	84	1,366	138
175	Total Taxes	408-411	44,365		3,892	492	1,373	138	149	1,711	183
176											
177	TOTAL EXPENSES		163,970		28,652	4,496	10,011	138	626	2,089	318
178											
179	IV. OPERATING REVENUES at Present Rates										
180	Distribution Revenue		216,227	Dist_Rev	30,009	4,488	10,515	390	785	5,117	619
181	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
182	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
183	Forfeited Discounts		0	None	0	0	0	0	0	0	0
184	Misc Service Revenue		561	Dist_NetRev	78	12	27	1	2	13	2
185	Rent For Electric Property		7,019	NCP-Prim-NonNet	1,255	174	436	0	27	21	8
186	Other Electric Revenues		234	Dist_NetRev	32	5	11	0	1	6	1
187	Operating Revenues		224,042		31,375	4,679	10,989	392	814	5,157	629
188											
189	TOTAL EXPENSES		163,970		28,652	4,496	10,011	138	626	2,089	318
190	V. NET INCOME at Present Rates		60,072		2,723	183	978	253	188	3,068	311

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
191												
192	SUMMARY REPORT											
193	OPERATING REVENUES											
194	Utility Revenues	440-446	216,227		105,707	8,720	854	3,470	12,082	29,165	1,085	3,223
195	Other Operating Revenues	450-456	7,815		3,340	374	42	61	391	1,325	31	139
196	Total Operating Revenues		224,042		109,046	9,094	896	3,531	12,473	30,490	1,115	3,362
197												
198	OPERATING EXPENSES											
199	Distribution / Transmission	580-599	29,660		11,328	1,312	151	217	1,513	5,394	120	571
200	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
201	Admin & General	920-932	39,036		14,204	1,645	189	293	2,020	7,247	163	772
202	Total Operating Expenses		68,696		25,532	2,958	340	510	3,533	12,641	284	1,343
203												
204	Depreciation Expense	403	50,909		17,830	2,066	238	391	2,674	9,626	218	1,029
205	Taxes Other Than Income Tax / Other	408	17,607		8,173	717	73	253	972	2,549	86	279
206	INCOME BEFORE INCOME TAXES		86,830		57,512	3,354	246	2,376	5,295	5,674	528	711
207	Income Taxes	409-411	26,758		17,723	1,034	76	732	1,632	1,749	163	219
208	NET INCOME		60,072		39,789	2,321	170	1,644	3,663	3,926	366	492
209	RATE BASE		966,631		324,549	37,582	4,348	7,388	50,891	185,274	4,191	19,892
210	Return on Rate Base		6.21%									
211												
212	REVENUE REQUIREMENTS											
213	Target Rate of Return		8.3600%		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		966,631		324,549	37,582	4,348	7,388	50,891	185,274	4,191	19,892
215												
216	Operating expenses		68,696		25,532	2,958	340	510	3,533	12,641	284	1,343
217	Uncollectibles expense		0	None	0	0	0	0	0	0	0	0
218	Depreciation expense		50,909		17,830	2,066	238	391	2,674	9,626	218	1,029
219	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
220	General taxes / Other		3,492		1,254	145	17	26	181	652	15	70
221	Subtotal- Operating Costs to recover		123,097		44,615	5,169	594	928	6,388	22,919	516	2,442
222												
223	Target Return on Rate Base- After tax		80,810		27,132	3,142	363	618	4,254	15,489	350	1,663
224	Income taxes to recover		42,863	53.04%	14,391	1,667	193	328	2,257	8,216	186	882
225				34.66%								
226	Subtotal- Rev Req before GRT		246,770		86,139	9,977	1,151	1,873	12,899	46,624	1,052	4,987
227	GRT needed		16,402	6.86%	5,683	659	76	124	859	3,109	70	333
228	TOTAL REVENUE REQUIREMENT		263,172		91,822	10,636	1,227	1,997	13,758	49,733	1,122	5,319

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Class Allocation- Primary Demand

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
191											
192	SUMMARY REPORT										
193	OPERATING REVENUES										
194	Utility Revenues	440-446	216,227		30,009	4,488	10,515	390	785	5,117	619
195	Other Operating Revenues	450-456	7,815		1,365	191	474	1	30	40	10
196	Total Operating Revenues		224,042		31,375	4,679	10,989	392	814	5,157	629
197											
198	OPERATING EXPENSES										
199	Distribution / Transmission	580-599	29,660		5,861	908	2,042	0	117	92	33
200	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
201	Admin & General	920-932	39,036		8,062	1,305	2,813	0	155	123	44
202	Total Operating Expenses		68,696		13,923	2,213	4,855	0	272	215	77
203											
204	Depreciation Expense	403	50,909		10,837	1,791	3,783	0	205	163	58
205	Taxes Other Than Income Tax / Other	408	17,607		2,679	411	937	25	65	344	44
206	INCOME BEFORE INCOME TAXES		86,830		3,935	264	1,414	366	272	4,434	449
207	Income Taxes	409-411	26,758		1,213	81	436	113	84	1,366	138
208	NET INCOME		60,072		2,723	183	978	253	188	3,068	311
209	RATE BASE		966,631		213,289	36,489	74,571	0	3,931	3,116	1,120
210	Return on Rate Base		6.21%								
211											
212	REVENUE REQUIREMENTS										
213	Target Rate of Return		8.3600%		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		966,631		213,289	36,489	74,571	0	3,931	3,116	1,120
215											
216	Operating expenses		68,696		13,923	2,213	4,855	0	272	215	77
217	Uncollectibles expense		0	None	0	0	0	0	0	0	0
218	Depreciation expense		50,909		10,837	1,791	3,783	0	205	163	58
219	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
220	General taxes / Other		3,492		729	119	254	0	14	11	4
221	Subtotal- Operating Costs to recover		123,097		25,489	4,124	8,892	0	491	389	140
222											
223	Target Return on Rate Base- After tax		80,810		17,831	3,050	6,234	0	329	261	94
224	Income taxes to recover		42,863	53.04%	9,458	1,618	3,307	0	174	138	50
225				34.66%							
226	Subtotal- Rev Req before GRT		246,770		52,778	8,792	18,433	0	994	788	283
227	GRT needed		16,402	6.86%	3,529	590	1,233	(0)	66	51	19
228	TOTAL REVENUE REQUIREMENT		263,172		56,307	9,382	19,666	(0)	1,060	839	302

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	4	SecD-Pt	0	0	0	0	0	1	0	0
4	Software- Plant / OM-related	303P	407	SecD-DxPt	32	5	1	4	33	125	3	13
5	Software- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	Software- Labor-related	303L	66	SecD-Lab	9	1	0	1	5	19	0	2
7	Software- Smart	303SM	0	None	0	0	0	0	0	0	0	0
8	Software- FOCUS	303F	0	None	0	0	0	0	0	0	0	0
9	Intangible Plant		<u>477</u>		<u>41</u>	<u>6</u>	<u>1</u>	<u>5</u>	<u>39</u>	<u>145</u>	<u>3</u>	<u>15</u>
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	4,890	NCP-Sec-NonNet	2,123	246	28	35	249	877	19	92
22	OH Conductors and Devices	365	4,947	NCP-Sec-NonNet	2,148	249	29	35	252	887	19	93
23	UG Conduits- Radial	366	8,475	NCP-Sec-Rad	176	20	2	115	827	2,910	64	304
24	UG Conduits- Network	366	1,547	NCP-Sec-Net	0	0	0	14	15	200	9	36
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	17,338	NCP-Sec-Rad	360	42	5	236	1,693	5,954	130	622
27	UG Conductors- Network	367	3,165	NCP-Sec-Net	0	0	0	29	30	409	18	74
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0	0
29	Line Transformers- OH	368	9,574	NCP-Sec-Xfmr	0	289	30	0	561	3,182	33	341
30	Line Transformers- Radial	368	56,761	NCP-Sec-Rad-Xfmr	0	0	0	633	5,581	20,055	425	2,096
31	Line Transformers- Network	368	1,590	NCP-Sec-Net	0	0	0	14	15	206	9	37
32	Line Transformers- URD	368	4,463	NCP-Sec-URD	3,952	458	53	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Meters- Comm Equip	370	0	None	0	0	0	0	0	0	0	0
36	Street Lighting	373	0	None	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>112,751</u>		<u>8,759</u>	<u>1,304</u>	<u>147</u>	<u>1,112</u>	<u>9,223</u>	<u>34,681</u>	<u>727</u>	<u>3,695</u>
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	4	SecD-Pt	1	0	0	0	0	0	0
4	Software- Plant / OM-related	303P	407	SecD-DxPt	130	22	35	0	3	2	1
5	Software- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	Software- Labor-related	303L	66	SecD-Lab	20	3	5	0	0	0	0
7	Software- Smart	303SM	0	None	0	0	0	0	0	0	0
8	Software- FOCUS	303F	0	None	0	0	0	0	0	0	0
9	Intangible Plant		<u>477</u>		<u>151</u>	<u>25</u>	<u>41</u>	<u>0</u>	<u>3</u>	<u>2</u>	<u>1</u>
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	4,890	NCP-Sec-NonNet	831	117	233	0	19	15	5
22	OH Conductors and Devices	365	4,947	NCP-Sec-NonNet	841	119	235	0	20	15	6
23	UG Conduits- Radial	366	8,475	NCP-Sec-Rad	2,760	390	772	0	64	51	18
24	UG Conduits- Network	366	1,547	NCP-Sec-Net	823	306	144	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	17,338	NCP-Sec-Rad	5,646	798	1,579	0	131	104	37
27	UG Conductors- Network	367	3,165	NCP-Sec-Net	1,683	627	294	0	0	0	1
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0
29	Line Transformers- OH	368	9,574	NCP-Sec-Xfmr	3,523	601	942	0	72	0	0
30	Line Transformers- Radial	368	56,761	NCP-Sec-Rad-Xfmr	19,078	2,696	5,338	0	443	299	117
31	Line Transformers- Network	368	1,590	NCP-Sec-Net	846	315	148	0	0	0	0
32	Line Transformers- URD	368	4,463	NCP-Sec-URD	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Meters- Comm Equip	370	0	None	0	0	0	0	0	0	0
36	Street Lighting	373	0	None	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>112,751</u>		<u>36,030</u>	<u>5,971</u>	<u>9,685</u>	<u>0</u>	<u>749</u>	<u>484</u>	<u>184</u>
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	389	3,883	SecD-Lab	536	68	8	38	295	1,096	24	117
41	Comm Equip- Network	391	0	None	0	0	0	0	0	0	0	0
42	General Plant	389-399	3,883		536	68	8	38	295	1,096	24	117
43												
44	TOTAL UTILITY PLANT		117,111		9,336	1,378	155	1,155	9,557	35,922	754	3,828
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	105	SecD-IntPt	9	1	0	1	8	32	1	3
48	Transmission Plant	108.3	0	SecD-IntPt	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	1,883	NCP-Sec-NonNet	817	95	11	13	96	338	7	35
53	OH Conductors and Devices	108.5	1,550	NCP-Sec-NonNet	673	78	9	11	79	278	6	29
54	UG Conduits	108.5	2,855	SecD-UG	50	6	1	37	240	886	21	97
55	UG Conductors	108.5	6,509	SecD-UG	114	13	2	84	547	2,020	47	221
56	Line Transformers	108.5	19,500	SecD-LTr	1,065	201	22	174	1,658	6,315	126	667
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Meters- Comm Equip	108.5	0	None	0	0	0	0	0	0	0	0
60	Street Lighting	108.5	0	None	0	0	0	0	0	0	0	0
61	General / Common Plant	108.6	1,555	SecD-Lab	215	27	3	15	118	439	9	47
62	Depreciation Reserve	108	33,956		2,943	421	48	336	2,747	10,308	217	1,099
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital- Dist	131	1,375	SecD-OM	183	24	3	13	105	392	8	42
66	Cash Working Capital- Gen	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies	255	542	SecD-Pt	43	6	1	5	44	166	3	18
68	Customer Deposits		(266)	CustDeposits	(164)	(20)	(1)	(13)	(26)	(29)	(3)	(4)
69	Capitalized Pension		2,532	SecD-DxPt	197	29	3	25	207	779	16	83
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(17,371)	SecD-DxPt	(1,349)	(201)	(23)	(171)	(1,421)	(5,343)	(112)	(569)
72	ADIT- General	182	0	None	0	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(13,188)		(1,090)	(162)	(17)	(140)	(1,090)	(4,035)	(86)	(431)
74												
75	TOTAL RATE BASE		69,967		5,303	795	91	678	5,720	21,580	450	2,298
76												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	389	3,883	SecD-Lab	1,152	195	308	0	23	16	6
41	Comm Equip- Network	391	0	None	0	0	0	0	0	0	0
42	General Plant	389-399	3,883		1,152	195	308	0	23	16	6
43											
44	TOTAL UTILITY PLANT		117,111		37,333	6,191	10,033	0	775	503	191
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	105	SecD-IntPt	33	5	9	0	1	0	0
48	Transmission Plant	108.3	0	SecD-IntPt	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	1,883	NCP-Sec-NonNet	320	45	90	0	7	6	2
53	OH Conductors and Devices	108.5	1,550	NCP-Sec-NonNet	263	37	74	0	6	5	2
54	UG Conduits	108.5	2,855	SecD-UG	1,021	198	261	0	18	14	5
55	UG Conductors	108.5	6,509	SecD-UG	2,327	452	595	0	42	33	12
56	Line Transformers	108.5	19,500	SecD-LTr	6,316	973	1,732	0	139	81	32
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Meters- Comm Equip	108.5	0	None	0	0	0	0	0	0	0
60	Street Lighting	108.5	0	None	0	0	0	0	0	0	0
61	General / Common Plant	108.6	1,555	SecD-Lab	461	78	123	0	9	7	2
62	Depreciation Reserve	108	33,956		10,741	1,790	2,882	0	222	146	55
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital- Dist	131	1,375	SecD-OM	410	69	110	0	8	6	2
66	Cash Working Capital- Gen	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies	255	542	SecD-Pt	173	29	46	0	4	2	1
68	Customer Deposits		(266)	CustDeposits	(6)	(0)	(0)	0	0	0	(0)
69	Capitalized Pension		2,532	SecD-DxPt	809	134	217	0	17	11	4
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(17,371)	SecD-DxPt	(5,551)	(920)	(1,492)	0	(115)	(75)	(28)
72	ADIT- General	182	0	None	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(13,188)		(4,166)	(689)	(1,119)	0	(86)	(56)	(21)
74											
75	TOTAL RATE BASE		69,967		22,426	3,712	6,032	0	467	301	115
76											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	None	0	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0		0	0	0	0	0	0	0	0
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	82	SecD-Lab	11	1	0	1	6	23	0	2
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
87	OH Line Expenses	583	16	NCP-Sec-NonNet	7	1	0	0	1	3	0	0
88	UG Line Expenses	584	47	SecD-UG	1	0	0	1	4	15	0	2
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	393	SecD-DxPt	31	5	1	4	32	121	3	13
92	Rents	589	0	SecD-DxPt	0	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	6	SecD-Lab	1	0	0	0	0	2	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
96	Maint of OH Lines	593	215	NCP-Sec-NonNet	93	11	1	2	11	39	1	4
97	Maint of UG Lines	594	79	SecD-UG	1	0	0	1	7	25	1	3
98	Maint of Line Transformers	595	5	SecD-LTr	0	0	0	0	0	2	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	8	SecD-DxPt	1	0	0	0	1	3	0	0
102	Oper. & Maint. Exp.	500-599	850		146	18	2	8	62	230	5	25
103			850		146	18	2	8	62	230	5	25
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	0	None	0	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	None	0	0	0	0	0	0	0	0
109	FOCUS Costs	904	0	None	0	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	0		0	0	0	0	0	0	0	0
111												
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	0		0	0	0	0	0	0	0	0
114	Customer Accts. & Serv. Exp.	901-919	0		0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	None	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	82	SecD-Lab	24	4	6	0	0	0	0
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0
87	OH Line Expenses	583	16	NCP-Sec-NonNet	3	0	1	0	0	0	0
88	UG Line Expenses	584	47	SecD-UG	17	3	4	0	0	0	0
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	393	SecD-DxPt	126	21	34	0	3	2	1
92	Rents	589	0	SecD-DxPt	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	6	SecD-Lab	2	0	0	0	0	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
96	Maint of OH Lines	593	215	NCP-Sec-NonNet	37	5	10	0	1	1	0
97	Maint of UG Lines	594	79	SecD-UG	28	5	7	0	1	0	0
98	Maint of Line Transformers	595	5	SecD-LTr	2	0	0	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	8	SecD-DxPt	3	0	1	0	0	0	0
102	Oper. & Maint. Exp.	500-599	<u>850</u>		<u>240</u>	<u>40</u>	<u>64</u>	<u>0</u>	<u>5</u>	<u>3</u>	<u>1</u>
103			850		240	40	64	0	5	3	1
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	0	None	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	None	0	0	0	0	0	0	0
109	FOCUS Costs	904	0	None	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111											
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115												
116	E. ADMINISTRATIVE AND GENERAL											
117	Admin & Gen Salaries	920	292	SecD-Lab	40	5	1	3	22	82	2	9
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	39	SecD-Lab	5	1	0	0	3	11	0	1
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
121	Outside Services- Meters	923M	0	None	0	0	0	0	0	0	0	0
122	Outside Services- Other	923	159	SecD-Lab	22	3	0	2	12	45	1	5
123	Property Insurance	924	154	SecD-Pt	12	2	0	2	13	47	1	5
124	Injuries & Damages	925	14	SecD-Lab	2	0	0	0	1	4	0	0
125	Empl Pensions & Benefits	926	392	SecD-Lab	54	7	1	4	30	111	2	12
126	Regulatory Expense- Revenue	928	0	None	0	0	0	0	0	0	0	0
127	Regulatory Expense- MWh	928	0	None	0	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
129	Misc. General Expense	930.2	113	SecD-Pt	9	1	0	1	9	35	1	4
130	Maint Genl Plant- Labor	935L	0	SecD-Lab	0	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	0	None	0	0	0	0	0	0	0	0
132	Maint Genl Plant- T&D Plant	935P	425	SecD-Pt	34	5	1	4	35	130	3	14
133	Admin & Genl. Exp.	920-932	1,589		179	24	3	16	125	465	10	50
134												
135	Total Operating Expenses		2,438		325	42	5	24	187	695	15	74
136												
137	II. DEPRECIATION EXPENSE											
138	Intangible- Other	361/362	52	SecD-IntPt	4	1	0	1	4	16	0	2
139	Intangible- SM	361/362	0	None	0	0	0	0	0	0	0	0
140	Intangible- FOCUS	361/362	0	None	0	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	105	NCP-Sec-NonNet	46	5	1	1	5	19	0	2
146	OH Conductors and Devices	361/362	128	NCP-Sec-NonNet	55	6	1	1	6	23	1	2
147	UG Conduits	361/362	166	SecD-UG	3	0	0	2	14	52	1	6
148	UG Conductors	361/362	473	SecD-UG	8	1	0	6	40	147	3	16
149	Line Transformers	361/362	2,312	SecD-LTr	126	24	3	21	197	749	15	79
150	Services	361/362	0	None	0	0	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0	0
152	Meters- Comm Equip	361/362	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
115											
116	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	292	SecD-Lab	87	15	23	0	2	1	0
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	39	SecD-Lab	12	2	3	0	0	0	0
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
121	Outside Services- Meters	923M	0	None	0	0	0	0	0	0	0
122	Outside Services- Other	923	159	SecD-Lab	47	8	13	0	1	1	0
123	Property Insurance	924	154	SecD-Pt	49	8	13	0	1	1	0
124	Injuries & Damages	925	14	SecD-Lab	4	1	1	0	0	0	0
125	Empl Pensions & Benefits	926	392	SecD-Lab	116	20	31	0	2	2	1
126	Regulatory Expense- Revenue	928	0	None	0	0	0	0	0	0	0
127	Regulatory Expense- MWh	928	0	None	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
129	Misc. General Expense	930.2	113	SecD-Pt	36	6	10	0	1	0	0
130	Maint Genl Plant- Labor	935L	0	SecD-Lab	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	0	None	0	0	0	0	0	0	0
132	Maint Genl Plant- T&D Plant	935P	425	SecD-Pt	135	22	36	0	3	2	1
133	Admin & Genl. Exp.	920-932	1,589		487	82	130	0	10	7	3
134											
135	Total Operating Expenses		2,438		726	122	195	0	15	10	4
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	52	SecD-IntPt	16	3	4	0	0	0	0
139	Intangible- SM	361/362	0	None	0	0	0	0	0	0	0
140	Intangible- FOCUS	361/362	0	None	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	105	NCP-Sec-NonNet	18	3	5	0	0	0	0
146	OH Conductors and Devices	361/362	128	NCP-Sec-NonNet	22	3	6	0	1	0	0
147	UG Conduits	361/362	166	SecD-UG	59	12	15	0	1	1	0
148	UG Conductors	361/362	473	SecD-UG	169	33	43	0	3	2	1
149	Line Transformers	361/362	2,312	SecD-LTr	749	115	205	0	16	10	4
150	Services	361/362	0	None	0	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0
152	Meters- Comm Equip	361/362	0	None	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
153	Street Lighting	361/362	0	None	0	0	0	0	0	0	0	0
154	General / Common Plant	364	244	SecD-Lab	34	4	0	2	19	69	1	7
155	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		352	SecD-Pt	28	4	0	3	29	108	2	12
157	Depreciation Expense	403	3,830		305	46	5	37	314	1,181	25	126
158												
159	III. TAXES and OTHER											
160	A. GENERAL TAXES											
161	Payroll related	408	64	SecD-Lab	9	1	0	1	5	18	0	2
162	PURTA, Real estate	408.16	68	SecD-Pt	5	1	0	1	6	21	0	2
163	Capital stock		19	SecD-Pt	1	0	0	0	2	6	0	1
164	Other	408	10	SecD-Pt	1	0	0	0	1	3	0	0
165	General Taxes		161		17	2	0	2	13	48	1	5
166												
167	B. GROSS RECEIPTS TAX											
168	Gross Receipts tax		898	Dist_NetRev	440	36	4	14	50	121	5	13
169	Gross Receipts Tax		898		440	36	4	14	50	121	5	13
170												
171	B. FEDERAL / STATE INCOME TAXES											
172	State Income Tax Expense		322	SecD-PreTax	279	21	2	7	10	(8)	1	(1)
173	Federal Income Tax Expense		1,708	SecD-PreTax	1,481	113	11	38	55	(42)	6	(3)
174	Income Taxes	409-411	2,029		1,760	134	13	45	66	(50)	8	(3)
175	Total Taxes	408-411	3,088		2,216	173	17	61	129	118	13	15
176												
177	TOTAL EXPENSES		9,357		2,846	261	26	122	629	1,994	53	215
178												
179	IV. OPERATING REVENUES at Present Rates											
180	Distribution Revenue		13,759	Dist_Rev	6,727	555	54	221	769	1,856	69	205
181	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
182	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
183	Forfeited Discounts		0	None	0	0	0	0	0	0	0	0
184	Misc Service Revenue		36	Dist_NetRev	18	1	0	1	2	5	0	1
185	Rent For Electric Property		103	NCP-Sec-NonNet	45	5	1	1	5	18	0	2
186	Other Electric Revenues		15	Dist_NetRev	7	1	0	0	1	2	0	0
187	Operating Revenues		13,913		6,796	562	55	222	777	1,881	70	208
188												
189	TOTAL EXPENSES		9,357		2,846	261	26	122	629	1,994	53	215
190	V. NET INCOME at Present Rates		4,556		3,950	301	29	101	148	(113)	17	(7)

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
153	Street Lighting	361/362	0	None	0	0	0	0	0	0	0
154	General / Common Plant	364	244	SecD-Lab	72	12	19	0	1	1	0
155	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		352	SecD-Pt	112	19	30	0	2	2	1
157	Depreciation Expense	403	3,830		1,217	199	329	0	26	16	6
158											
159	III. TAXES and OTHER										
160	A. GENERAL TAXES										
161	Payroll related	408	64	SecD-Lab	19	3	5	0	0	0	0
162	PURTA, Real estate	408.16	68	SecD-Pt	22	4	6	0	0	0	0
163	Capital stock		19	SecD-Pt	6	1	2	0	0	0	0
164	Other	408	10	SecD-Pt	3	1	1	0	0	0	0
165	General Taxes		161		50	8	13	0	1	1	0
166											
167	B. GROSS RECEIPTS TAX										
168	Gross Receipts tax		898	Dist_NetRev	124	19	43	2	3	21	3
169	Gross Receipts Tax		898		124	19	43	2	3	21	3
170											
171	B. FEDERAL / STATE INCOME TAXES										
172	State Income Tax Expense		322	SecD-PreTax	(9)	(3)	5	1	0	14	1
173	Federal Income Tax Expense		1,708	SecD-PreTax	(48)	(15)	25	6	1	72	7
174	Income Taxes	409-411	2,029		(57)	(18)	30	7	2	86	8
175	Total Taxes	408-411	3,088		117	9	87	9	6	108	11
176											
177	TOTAL EXPENSES		9,357		2,061	330	610	9	47	134	21
178											
179	IV. OPERATING REVENUES at Present Rates										
180	Distribution Revenue		13,759	Dist_Rev	1,910	286	669	25	50	326	39
181	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
182	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
183	Forfeited Discounts		0	None	0	0	0	0	0	0	0
184	Misc Service Revenue		36	Dist_NetRev	5	1	2	0	0	1	0
185	Rent For Electric Property		103	NCP-Sec-NonNet	18	2	5	0	0	0	0
186	Other Electric Revenues		15	Dist_NetRev	2	0	1	0	0	0	0
187	Operating Revenues		13,913		1,934	289	676	25	51	327	40
188											
189	TOTAL EXPENSES		9,357		2,061	330	610	9	47	134	21
190	V. NET INCOME at Present Rates		4,556		(127)	(40)	67	16	4	193	19

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Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
191												
192	SUMMARY REPORT											
193	OPERATING REVENUES											
194	Utility Revenues	440-446	13,759		6,727	555	54	221	769	1,856	69	205
195	Other Operating Revenues	450-456	154		70	7	1	2	8	25	1	3
196	Total Operating Revenues		13,913		6,796	562	55	222	777	1,881	70	208
197												
198	OPERATING EXPENSES											
199	Distribution / Transmission	580-599	850		146	18	2	8	62	230	5	25
200	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
201	Admin & General	920-932	1,589		179	24	3	16	125	465	10	50
202	Total Operating Expenses		2,438		325	42	5	24	187	695	15	74
203												
204	Depreciation Expense	403	3,830		305	46	5	37	314	1,181	25	126
205	Taxes Other Than Income Tax / Other	408	1,059		457	39	4	16	63	168	6	18
206	INCOME BEFORE INCOME TAXES		6,585		5,710	436	41	146	213	(164)	25	(11)
207	Income Taxes	409-411	2,029		1,760	134	13	45	66	(50)	8	(3)
208	NET INCOME		4,556		3,950	301	29	101	148	(113)	17	(7)
209	RATE BASE		69,967		5,303	795	91	678	5,720	21,580	450	2,298
210	Return on Rate Base		6.51%									
211												
212	REVENUE REQUIREMENTS											
213	Target Rate of Return		8.3600%		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		69,967		5,303	795	91	678	5,720	21,580	450	2,298
215												
216	Operating expenses		2,438		325	42	5	24	187	695	15	74
217	Uncollectibles expense		0	None	0	0	0	0	0	0	0	0
218	Depreciation expense		3,830		305	46	5	37	314	1,181	25	126
219	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
220	General taxes / Other		161		17	2	0	2	13	48	1	5
221	Subtotal- Operating Costs to recover		6,430		646	90	10	62	513	1,924	40	205
222												
223	Target Return on Rate Base- After tax		5,849		443	66	8	57	478	1,804	38	192
224	Income taxes to recover		3,103	53.04%	235	35	4	30	254	957	20	102
225				34.66%								
226	Subtotal- Rev Req before GRT		15,381		1,324	192	22	149	1,245	4,685	98	499
227	GRT needed		1,045	6.86%	86	13	1	10	85	320	7	34
228	TOTAL REVENUE REQUIREMENT		16,427		1,410	204	23	159	1,330	5,005	105	533

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Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
191											
192	SUMMARY REPORT										
193	OPERATING REVENUES										
194	Utility Revenues	440-446	13,759		1,910	286	669	25	50	326	39
195	Other Operating Revenues	450-456	154		25	4	7	0	1	2	0
196	Total Operating Revenues		13,913		1,934	289	676	25	51	327	40
197											
198	OPERATING EXPENSES										
199	Distribution / Transmission	580-599	850		240	40	64	0	5	3	1
200	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
201	Admin & General	920-932	1,589		487	82	130	0	10	7	3
202	Total Operating Expenses		2,438		726	122	195	0	15	10	4
203											
204	Depreciation Expense	403	3,830		1,217	199	329	0	26	16	6
205	Taxes Other Than Income Tax / Other	408	1,059		174	27	57	2	4	22	3
206	INCOME BEFORE INCOME TAXES		6,585		(184)	(59)	96	23	6	279	27
207	Income Taxes	409-411	2,029		(57)	(18)	30	7	2	86	8
208	NET INCOME		4,556		(127)	(40)	67	16	4	193	19
209	RATE BASE		69,967		22,426	3,712	6,032	0	467	301	115
210	Return on Rate Base		6.51%								
211											
212	REVENUE REQUIREMENTS										
213	Target Rate of Return		8.3600%		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		69,967		22,426	3,712	6,032	0	467	301	115
215											
216	Operating expenses		2,438		726	122	195	0	15	10	4
217	Uncollectibles expense		0	None	0	0	0	0	0	0	0
218	Depreciation expense		3,830		1,217	199	329	0	26	16	6
219	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
220	General taxes / Other		161		50	8	13	0	1	1	0
221	Subtotal- Operating Costs to recover		6,430		1,994	329	536	0	42	27	10
222											
223	Target Return on Rate Base- After tax		5,849		1,875	310	504	0	39	25	10
224	Income taxes to recover		3,103	53.04%	994	165	267	0	21	13	5
225				34.66%							
226	Subtotal- Rev Req before GRT		15,381		4,863	804	1,308	0	101	66	25
227	GRT needed		1,045	6.86%	332	55	89	(0)	7	4	2
228	TOTAL REVENUE REQUIREMENT		16,427		5,195	859	1,397	(0)	108	70	27

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	19	SecC-Pt	14	1	0	1	1	0	0	0
4	Software- Plant / OM-related	303P	2,050	SecC-DxPt	1,505	97	12	113	75	48	19	8
5	Software- Customer-related	303C	0	None	0	0	0	0	0	0	0	0
6	Software- Labor-related	303L	486	SecC-Lab	323	21	3	20	14	8	3	1
7	Software- Smart	303SM	0	None	0	0	0	0	0	0	0	0
8	Software- FOCUS	303F	0	None	0	0	0	0	0	0	0	0
9	Intangible Plant		<u>2,556</u>		<u>1,843</u>	<u>119</u>	<u>14</u>	<u>134</u>	<u>90</u>	<u>56</u>	<u>22</u>	<u>9</u>
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	74,827	Avg-Cust-NonNet	62,377	4,024	485	2,821	2,405	1,182	276	121
22	OH Conductors and Devices	365	75,705	Avg-Cust-NonNet	63,109	4,071	491	2,854	2,433	1,196	280	123
23	UG Conduits- Radial	366	3,265	Avg-Cust-Rad	2,693	174	21	134	114	56	13	6
24	UG Conduits- Network	366	1,370	Avg-Cust-Net	0	0	0	620	210	238	154	59
25	UG Conduits- URD	366	3,110	Avg-Cust-URD	2,901	187	23	0	0	0	0	0
26	UG Conductors- Radial	367	6,679	Avg-Cust-Rad	5,510	355	43	274	233	115	27	12
27	UG Conductors- Network	367	2,802	Avg-Cust-Net	0	0	0	1,268	430	487	315	121
28	UG Conductors- URD	367	6,364	Avg-Cust-URD	5,935	383	46	0	0	0	0	0
29	Line Transformers- OH	368	193,803	Avg-Cust-NonNet	161,559	10,422	1,256	7,307	6,229	3,062	716	315
30	Line Transformers- Radial	368	8,191	Avg-Cust-Rad	6,757	436	53	336	286	141	33	14
31	Line Transformers- Network	368	26,805	Avg-Cust-Net	0	0	0	12,127	4,110	4,656	3,017	1,154
32	Line Transformers- URD	368	32,454	Avg-Cust-URD	30,267	1,953	235	0	0	0	0	0
33	Services	369	92,170	Services_Cost	75,775	4,888	589	3,670	4,217	2,102	512	223
34	Meters	370	0	None	0	0	0	0	0	0	0	0
35	Meters- Comm Equip	370	0	None	0	0	0	0	0	0	0	0
36	Street Lighting	373	40,174	StLgt-Cost	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>567,718</u>		<u>416,882</u>	<u>26,894</u>	<u>3,241</u>	<u>31,410</u>	<u>20,667</u>	<u>13,235</u>	<u>5,343</u>	<u>2,148</u>
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	19	SecC-Pt	0	0	0	0	0	2	0
4	Software- Plant / OM-related	303P	2,050	SecC-DxPt	8	1	0	0	0	161	3
5	Software- Customer-related	303C	0	None	0	0	0	0	0	0	0
6	Software- Labor-related	303L	486	SecC-Lab	1	0	0	0	0	92	1
7	Software- Smart	303SM	0	None	0	0	0	0	0	0	0
8	Software- FOCUS	303F	0	None	0	0	0	0	0	0	0
9	Intangible Plant		<u>2,556</u>		<u>9</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>254</u>	<u>3</u>
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	74,827	Avg-Cust-NonNet	88	13	3	1	0	888	141
22	OH Conductors and Devices	365	75,705	Avg-Cust-NonNet	89	13	3	1	0	898	143
23	UG Conduits- Radial	366	3,265	Avg-Cust-Rad	4	1	0	0	0	42	7
24	UG Conduits- Network	366	1,370	Avg-Cust-Net	72	12	3	0	0	0	1
25	UG Conduits- URD	366	3,110	Avg-Cust-URD	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	6,679	Avg-Cust-Rad	9	1	0	0	0	86	14
27	UG Conductors- Network	367	2,802	Avg-Cust-Net	148	25	6	0	0	0	2
28	UG Conductors- URD	367	6,364	Avg-Cust-URD	0	0	0	0	0	0	0
29	Line Transformers- OH	368	193,803	Avg-Cust-NonNet	229	33	8	1	0	2,300	366
30	Line Transformers- Radial	368	8,191	Avg-Cust-Rad	11	2	0	0	0	106	17
31	Line Transformers- Network	368	26,805	Avg-Cust-Net	1,417	243	61	0	0	0	20
32	Line Transformers- URD	368	32,454	Avg-Cust-URD	0	0	0	0	0	0	0
33	Services	369	92,170	Services_Cost	169	25	0	0	0	0	0
34	Meters	370	0	None	0	0	0	0	0	0	0
35	Meters- Comm Equip	370	0	None	0	0	0	0	0	0	0
36	Street Lighting	373	40,174	StLgt-Cost	0	0	0	0	0	40,174	0
37	Distribution Plant	360-373	<u>567,718</u>		<u>2,237</u>	<u>368</u>	<u>86</u>	<u>2</u>	<u>1</u>	<u>44,494</u>	<u>711</u>
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	389	28,713	SecC-Lab	19,084	1,231	148	1,163	839	487	168	69
41	Comm Equip- Network	391	0	None	0	0	0	0	0	0	0	0
42	General Plant	389-399	28,713		19,084	1,231	148	1,163	839	487	168	69
43												
44	TOTAL UTILITY PLANT		598,987		437,810	28,244	3,404	32,707	21,596	13,779	5,534	2,226
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	561	SecC-IntPt	404	26	3	29	20	12	5	2
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	28,810	Avg-Cust-NonNet	24,017	1,549	187	1,086	926	455	106	47
53	OH Conductors and Devices	108.5	23,715	Avg-Cust-NonNet	19,769	1,275	154	894	762	375	88	38
54	UG Conduits	108.5	2,206	SecC-UG	1,594	103	12	215	92	84	48	18
55	UG Conductors	108.5	5,030	SecC-UG	3,633	234	28	489	210	191	109	42
56	Line Transformers	108.5	70,377	SecC-LTr	53,495	3,451	416	5,326	2,862	2,117	1,014	399
57	Services	108.5	24,200	Services_Cost	19,895	1,283	155	964	1,107	552	135	59
58	Meters	108.5	0	None	0	0	0	0	0	0	0	0
59	Meters- Comm Equip	108.5	0	None	0	0	0	0	0	0	0	0
60	Street Lighting	108.5	27,362	StLgt-Cost	0	0	0	0	0	0	0	0
61	General / Common Plant	108.6	11,501	SecC-Lab	7,644	493	59	466	336	195	67	28
62	Depreciation Reserve	108	193,762		130,451	8,416	1,014	9,469	6,316	3,981	1,572	633
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital- Dist	131	7,033	SecC-OM	4,926	318	38	307	220	129	45	19
66	Cash Working Capital- Gen	131	0	None	0	0	0	0	0	0	0	0
67	Materials & Supplies	255	2,772	SecC-Pt	2,026	131	16	151	100	64	26	10
68	Customer Deposits		(1,371)	CustDeposits	(845)	(103)	(4)	(65)	(134)	(150)	(13)	(21)
69	Capitalized Pension		12,747	SecC-DxPt	9,360	604	73	705	464	297	120	48
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(87,464)	SecC-DxPt	(64,226)	(4,143)	(499)	(4,839)	(3,184)	(2,039)	(823)	(331)
72	ADIT- General	182	0	None	0	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(66,282)		(48,758)	(3,194)	(376)	(3,741)	(2,534)	(1,700)	(646)	(275)
74												
75	TOTAL RATE BASE		338,943		258,600	16,634	2,013	19,498	12,745	8,098	3,317	1,317
76												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	389	28,713	SecC-Lab	67	11	3	0	0	5,404	38
41	Comm Equip- Network	391	0	None	0	0	0	0	0	0	0
42	General Plant	389-399	28,713		67	11	3	0	0	5,404	38
43											
44	TOTAL UTILITY PLANT		<u>598,987</u>		<u>2,313</u>	<u>380</u>	<u>89</u>	<u>3</u>	<u>1</u>	<u>50,152</u>	<u>752</u>
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	561	SecC-IntPt	2	0	0	0	0	56	1
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	28,810	Avg-Cust-NonNet	34	5	1	0	0	342	54
53	OH Conductors and Devices	108.5	23,715	Avg-Cust-NonNet	28	4	1	0	0	281	45
54	UG Conduits	108.5	2,206	SecC-UG	22	4	1	0	0	12	2
55	UG Conductors	108.5	5,030	SecC-UG	50	8	2	0	0	27	5
56	Line Transformers	108.5	70,377	SecC-LTr	446	75	19	0	0	648	109
57	Services	108.5	24,200	Services_Cost	44	7	0	0	0	0	0
58	Meters	108.5	0	None	0	0	0	0	0	0	0
59	Meters- Comm Equip	108.5	0	None	0	0	0	0	0	0	0
60	Street Lighting	108.5	27,362	StLgt-Cost	0	0	0	0	0	27,362	0
61	General / Common Plant	108.6	11,501	SecC-Lab	27	4	1	0	0	2,165	15
62	Depreciation Reserve	108	193,762		653	107	25	1	0	30,893	231
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital- Dist	131	7,033	SecC-OM	18	3	1	0	0	1,001	10
66	Cash Working Capital- Gen	131	0	None	0	0	0	0	0	0	0
67	Materials & Supplies	255	2,772	SecC-Pt	11	2	0	0	0	232	3
68	Customer Deposits		(1,371)	CustDeposits	(32)	(1)	(1)	0	0	0	(0)
69	Capitalized Pension		12,747	SecC-DxPt	50	8	2	0	0	999	16
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(87,464)	SecC-DxPt	(345)	(57)	(13)	(0)	(0)	(6,855)	(109)
72	ADIT- General	182	0	None	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(66,282)		(298)	(45)	(12)	(0)	(0)	(4,623)	(80)
74											
75	TOTAL RATE BASE		<u>338,943</u>		<u>1,362</u>	<u>228</u>	<u>52</u>	<u>2</u>	<u>0</u>	<u>14,636</u>	<u>441</u>
76											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	None	0	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		0		0	0	0	0	0	0	0	0
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	604	SecC-Lab	401	26	3	24	18	10	4	1
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
87	OH Line Expenses	583	241	Avg-Cust-NonNet	201	13	2	9	8	4	1	0
88	UG Line Expenses	584	36	SecC-UG	26	2	0	4	2	1	1	0
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	1,979	SecC-DxPt	1,453	94	11	109	72	46	19	7
92	Rents	589	0	SecC-DxPt	0	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	44	SecC-Lab	29	2	0	2	1	1	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
96	Maint of OH Lines	593	3,286	Avg-Cust-NonNet	2,740	177	21	124	106	52	12	5
97	Maint of UG Lines	594	61	SecC-UG	44	3	0	6	3	2	1	1
98	Maint of Line Transformers	595	17	SecC-LTr	13	1	0	1	1	1	0	0
99	Maint of Lighting	596	556	StLgt-Cost	0	0	0	0	0	0	0	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	41	SecC-DxPt	30	2	0	2	2	1	0	0
102	Oper. & Maint. Exp.	500-599	6,866		4,938	319	38	282	211	118	38	16
103			6,866		4,938	319	38	282	211	118	38	16
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	0	None	0	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	None	0	0	0	0	0	0	0	0
109	FOCUS Costs	904	0	None	0	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	0		0	0	0	0	0	0	0	0
111												
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	0		0	0	0	0	0	0	0	0
114	Customer Accts. & Serv. Exp.	901-919	0		0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	None	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	604	SecC-Lab	1	0	0	0	0	114	1
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0
87	OH Line Expenses	583	241	Avg-Cust-NonNet	0	0	0	0	0	3	0
88	UG Line Expenses	584	36	SecC-UG	0	0	0	0	0	0	0
89	Meter Expenses	586	0	None	0	0	0	0	0	0	0
90	Customer Installation Expenses	587	0	None	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	1,979	SecC-DxPt	8	1	0	0	0	155	2
92	Rents	589	0	SecC-DxPt	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	44	SecC-Lab	0	0	0	0	0	8	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
96	Maint of OH Lines	593	3,286	Avg-Cust-NonNet	4	1	0	0	0	39	6
97	Maint of UG Lines	594	61	SecC-UG	1	0	0	0	0	0	0
98	Maint of Line Transformers	595	17	SecC-LTr	0	0	0	0	0	0	0
99	Maint of Lighting	596	556	StLgt-Cost	0	0	0	0	0	556	0
100	Maint of Meters	597	0	None	0	0	0	0	0	0	0
101	Maint of Misc. Plant	599	41	SecC-DxPt	0	0	0	0	0	3	0
102	Oper. & Maint. Exp.	500-599	<u>6,866</u>		<u>15</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>879</u>	<u>10</u>
103			6,866		15	2	1	0	0	879	10
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	0	None	0	0	0	0	0	0	0
106	Meter Reading Exp	902	0	None	0	0	0	0	0	0	0
107	Customer Records & Coll	903	0	None	0	0	0	0	0	0	0
108	Uncollectible Accounts	904	0	None	0	0	0	0	0	0	0
109	FOCUS Costs	904	0	None	0	0	0	0	0	0	0
110	Customer Accts. Exp.	901-905	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111											
112	Customer Assistance	908	0	None	0	0	0	0	0	0	0
113	Customer Service Exp.	908-916	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115												
116	E. ADMINISTRATIVE AND GENERAL											
117	Admin & Gen Salaries	920	2,161	SecC-Lab	1,436	93	11	88	63	37	13	5
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	287	SecC-Lab	191	12	1	12	8	5	2	1
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0	0
121	Outside Services- Meters	923M	0	None	0	0	0	0	0	0	0	0
122	Outside Services- Other	923	1,179	SecC-Lab	783	51	6	48	34	20	7	3
123	Property Insurance	924	788	SecC-Pt	576	37	4	43	28	18	7	3
124	Injuries & Damages	925	102	SecC-Lab	68	4	1	4	3	2	1	0
125	Empl Pensions & Benefits	926	2,901	SecC-Lab	1,928	124	15	118	85	49	17	7
126	Regulatory Expense- Revenue	928	0	None	0	0	0	0	0	0	0	0
127	Regulatory Expense- MWh	928	0	None	0	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0	0
129	Misc. General Expense	930.2	569	SecC-Pt	416	27	3	31	21	13	5	2
130	Maint Genl Plant- Labor	935L	0	SecC-Lab	0	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	0	None	0	0	0	0	0	0	0	0
132	Maint Genl Plant- T&D Plant	935P	2,140	SecC-Pt	1,564	101	12	117	77	49	20	8
133	Admin & Genl. Exp.	920-932	10,125		6,962	449	54	459	320	193	71	29
134												
135	Total Operating Expenses		16,991		11,899	768	93	741	531	311	109	45
136												
137	II. DEPRECIATION EXPENSE											
138	Intangible- Other	361/362	277	SecC-IntPt	199	13	2	15	10	6	2	1
139	Intangible- SM	361/362	0	None	0	0	0	0	0	0	0	0
140	Intangible- FOCUS	361/362	0	None	0	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	1,612	Avg-Cust-NonNet	1,344	87	10	61	52	25	6	3
146	OH Conductors and Devices	361/362	1,951	Avg-Cust-NonNet	1,627	105	13	74	63	31	7	3
147	UG Conduits	361/362	128	SecC-UG	93	6	1	12	5	5	3	1
148	UG Conductors	361/362	366	SecC-UG	264	17	2	36	15	14	8	3
149	Line Transformers	361/362	8,342	SecC-LTr	6,341	409	49	631	339	251	120	47
150	Services	361/362	1,668	Services_Cost	1,371	88	11	66	76	38	9	4
151	Meters	361/362	0	None	0	0	0	0	0	0	0	0
152	Meters- Comm Equip	361/362	0	None	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
115											
116	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	2,161	SecC-Lab	5	1	0	0	0	407	3
118	Office Supp & Exp- Bill Print	921Bill	0	None	0	0	0	0	0	0	0
119	Office Supp & Exp- Other	921	287	SecC-Lab	1	0	0	0	0	54	0
120	Outside Services- Cust Care	923CC	0	None	0	0	0	0	0	0	0
121	Outside Services- Meters	923M	0	None	0	0	0	0	0	0	0
122	Outside Services- Other	923	1,179	SecC-Lab	3	0	0	0	0	222	2
123	Property Insurance	924	788	SecC-Pt	3	1	0	0	0	66	1
124	Injuries & Damages	925	102	SecC-Lab	0	0	0	0	0	19	0
125	Empl Pensions & Benefits	926	2,901	SecC-Lab	7	1	0	0	0	546	4
126	Regulatory Expense- Revenue	928	0	None	0	0	0	0	0	0	0
127	Regulatory Expense- MWh	928	0	None	0	0	0	0	0	0	0
128	Marketing, Communications	930.1	0	None	0	0	0	0	0	0	0
129	Misc. General Expense	930.2	569	SecC-Pt	2	0	0	0	0	48	1
130	Maint Genl Plant- Labor	935L	0	SecC-Lab	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	0	None	0	0	0	0	0	0	0
132	Maint Genl Plant- T&D Plant	935P	2,140	SecC-Pt	8	1	0	0	0	179	3
133	Admin & Genl. Exp.	920-932	10,125		29	5	1	0	0	1,540	13
134											
135	Total Operating Expenses		16,991		44	7	2	0	0	2,419	23
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	277	SecC-IntPt	1	0	0	0	0	27	0
139	Intangible- SM	361/362	0	None	0	0	0	0	0	0	0
140	Intangible- FOCUS	361/362	0	None	0	0	0	0	0	0	0
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	1,612	Avg-Cust-NonNet	2	0	0	0	0	19	3
146	OH Conductors and Devices	361/362	1,951	Avg-Cust-NonNet	2	0	0	0	0	23	4
147	UG Conduits	361/362	128	SecC-UG	1	0	0	0	0	1	0
148	UG Conductors	361/362	366	SecC-UG	4	1	0	0	0	2	0
149	Line Transformers	361/362	8,342	SecC-LTr	53	9	2	0	0	77	13
150	Services	361/362	1,668	Services_Cost	3	0	0	0	0	0	0
151	Meters	361/362	0	None	0	0	0	0	0	0	0
152	Meters- Comm Equip	361/362	0	None	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
153	Street Lighting	361/362	960	StLgt-Cost	0	0	0	0	0	0	0	0
154	General / Common Plant	364	1,801	SecC-Lab	1,197	77	9	73	53	31	11	4
155	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		1,799	SecC-Pt	1,315	85	10	98	65	41	17	7
157	Depreciation Expense	403	18,904		13,751	887	107	1,066	678	442	183	73
158												
159	III. TAXES and OTHER											
160	A. GENERAL TAXES											
161	Payroll related	408	473	SecC-Lab	315	20	2	19	14	8	3	1
162	PURTA, Real estate	408.16	350	SecC-Pt	256	17	2	19	13	8	3	1
163	Capital stock		95	SecC-Pt	69	4	1	5	3	2	1	0
164	Other	408	49	SecC-Pt	36	2	0	3	2	1	0	0
165	General Taxes		968		676	44	5	46	32	19	7	3
166												
167	B. GROSS RECEIPTS TAX											
168	Gross Receipts tax		4,628	Dist_NetRev	2,268	187	18	74	259	622	23	69
169	Gross Receipts Tax		4,628		2,268	187	18	74	259	622	23	69
170												
171	B. FEDERAL / STATE INCOME TAXES											
172	State Income Tax Expense		1,526	SecC-PreTax	366	52	3	(35)	124	402	2	43
173	Federal Income Tax Expense		8,101	SecC-PreTax	1,945	277	18	(188)	655	2,134	10	226
174	Income Taxes	409-411	9,627		2,312	329	21	(223)	779	2,536	12	269
175	Total Taxes	408-411	15,223		5,256	560	45	(103)	1,070	3,177	43	341
176												
177	TOTAL EXPENSES		51,118		30,907	2,215	244	1,704	2,278	3,930	335	459
178												
179	IV. OPERATING REVENUES at Present Rates											
180	Distribution Revenue		70,892	Dist_Rev	34,657	2,859	280	1,138	3,961	9,562	356	1,057
181	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
182	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
183	Forfeited Discounts		0	None	0	0	0	0	0	0	0	0
184	Misc Service Revenue		184	Dist_NetRev	90	7	1	3	10	25	1	3
185	Rent For Electric Property		1,577	Avg-Cust	1,312	85	10	61	51	25	6	3
186	Other Electric Revenues		77	Dist_NetRev	38	3	0	1	4	10	0	1
187	Operating Revenues		72,730		36,096	2,954	291	1,203	4,027	9,623	363	1,063
188												
189	TOTAL EXPENSES		51,118		30,907	2,215	244	1,704	2,278	3,930	335	459
190	V. NET INCOME at Present Rates		21,612		5,190	739	47	(502)	1,749	5,693	28	604

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
153	Street Lighting	361/362	960	StLgt-Cost	0	0	0	0	0	960	0
154	General / Common Plant	364	1,801	SecC-Lab	4	1	0	0	0	339	2
155	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		1,799	SecC-Pt	7	1	0	0	0	151	2
157	Depreciation Expense	403	18,904		77	13	3	0	0	1,599	25
158											
159	III. TAXES and OTHER										
160	A. GENERAL TAXES										
161	Payroll related	408	473	SecC-Lab	1	0	0	0	0	89	1
162	PURTA, Real estate	408.16	350	SecC-Pt	1	0	0	0	0	29	0
163	Capital stock		95	SecC-Pt	0	0	0	0	0	8	0
164	Other	408	49	SecC-Pt	0	0	0	0	0	4	0
165	General Taxes		968		3	0	0	0	0	130	1
166											
167	B. GROSS RECEIPTS TAX										
168	Gross Receipts tax		4,628	Dist_NetRev	639	96	224	8	17	109	13
169	Gross Receipts Tax		4,628		639	96	224	8	17	109	13
170											
171	B. FEDERAL / STATE INCOME TAXES										
172	State Income Tax Expense		1,526	SecC-PreTax	445	67	158	6	12	(125)	7
173	Federal Income Tax Expense		8,101	SecC-PreTax	2,363	353	838	31	63	(662)	37
174	Income Taxes	409-411	9,627		2,809	420	996	37	74	(787)	44
175	Total Taxes	408-411	15,223		3,451	516	1,220	45	91	(548)	59
176											
177	TOTAL EXPENSES		51,118		3,572	535	1,224	45	91	3,470	107
178											
179	IV. OPERATING REVENUES at Present Rates										
180	Distribution Revenue		70,892	Dist_Rev	9,839	1,472	3,447	128	257	1,678	203
181	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
182	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
183	Forfeited Discounts		0	None	0	0	0	0	0	0	0
184	Misc Service Revenue		184	Dist_NetRev	25	4	9	0	1	4	1
185	Rent For Electric Property		1,577	Avg-Cust	2	0	0	0	0	19	3
186	Other Electric Revenues		77	Dist_NetRev	11	2	4	0	0	2	0
187	Operating Revenues		72,730		9,877	1,477	3,460	128	258	1,702	207
188											
189	TOTAL EXPENSES		51,118		3,572	535	1,224	45	91	3,470	107
190	V. NET INCOME at Present Rates		21,612		6,305	942	2,235	83	167	(1,767)	99

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
191												
192	SUMMARY REPORT											
193	OPERATING REVENUES											
194	Utility Revenues	440-446	70,892		34,657	2,859	280	1,138	3,961	9,562	356	1,057
195	Other Operating Revenues	450-456	1,838		1,439	95	11	65	66	61	8	7
196	Total Operating Revenues		72,730		36,096	2,954	291	1,203	4,027	9,623	363	1,063
197												
198	OPERATING EXPENSES											
199	Distribution / Transmission	580-599	6,866		4,938	319	38	282	211	118	38	16
200	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0
201	Admin & General	920-932	10,125		6,962	449	54	459	320	193	71	29
202	Total Operating Expenses		16,991		11,899	768	93	741	531	311	109	45
203												
204	Depreciation Expense	403	18,904		13,751	887	107	1,066	678	442	183	73
205	Taxes Other Than Income Tax / Other	408	5,596		2,945	231	24	121	291	641	31	72
206	INCOME BEFORE INCOME TAXES		31,239		7,501	1,069	68	(725)	2,528	8,228	40	873
207	Income Taxes	409-411	9,627		2,312	329	21	(223)	779	2,536	12	269
208	NET INCOME		21,612		5,190	739	47	(502)	1,749	5,693	28	604
209	RATE BASE		338,943		258,600	16,634	2,013	19,498	12,745	8,098	3,317	1,317
210	Return on Rate Base		6.38%									
211												
212	REVENUE REQUIREMENTS											
213	Target Rate of Return		8.3600%		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		338,943		258,600	16,634	2,013	19,498	12,745	8,098	3,317	1,317
215												
216	Operating expenses		16,991		11,899	768	93	741	531	311	109	45
217	Uncollectibles expense		0	None	0	0	0	0	0	0	0	0
218	Depreciation expense		18,904		13,751	887	107	1,066	678	442	183	73
219	Regulatory Commission Expenses		0		0	0	0	0	0	0	0	0
220	General taxes / Other		968		676	44	5	46	32	19	7	3
221	Subtotal- Operating Costs to recover		36,863		26,327	1,698	205	1,853	1,240	772	300	121
222												
223	Target Return on Rate Base- After tax		28,336		21,619	1,391	168	1,630	1,066	677	277	110
224	Income taxes to recover		15,030	53.04%	11,467	738	89	865	565	359	147	58
225				34.66%								
226	Subtotal- Rev Req before GRT		80,228		59,413	3,827	462	4,348	2,871	1,809	724	290
227	GRT needed		5,381	6.86%	3,979	256	31	294	193	120	49	19
228	TOTAL REVENUE REQUIREMENT		85,609		63,392	4,083	493	4,642	3,063	1,929	773	309

Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
191											
192	SUMMARY REPORT										
193	OPERATING REVENUES										
194	Utility Revenues	440-446	70,892		9,839	1,472	3,447	128	257	1,678	203
195	Other Operating Revenues	450-456	1,838		38	6	13	0	1	25	4
196	Total Operating Revenues		72,730		9,877	1,477	3,460	128	258	1,702	207
197											
198	OPERATING EXPENSES										
199	Distribution / Transmission	580-599	6,866		15	2	1	0	0	879	10
200	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0
201	Admin & General	920-932	10,125		29	5	1	0	0	1,540	13
202	Total Operating Expenses		16,991		44	7	2	0	0	2,419	23
203											
204	Depreciation Expense	403	18,904		77	13	3	0	0	1,599	25
205	Taxes Other Than Income Tax / Other	408	5,596		642	96	224	8	17	240	14
206	INCOME BEFORE INCOME TAXES		31,239		9,114	1,361	3,231	120	241	(2,555)	144
207	Income Taxes	409-411	9,627		2,809	420	996	37	74	(787)	44
208	NET INCOME		21,612		6,305	942	2,235	83	167	(1,767)	99
209	RATE BASE		338,943		1,362	228	52	2	0	14,636	441
210	Return on Rate Base		6.38%								
211											
212	REVENUE REQUIREMENTS										
213	Target Rate of Return		8.3600%		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		338,943		1,362	228	52	2	0	14,636	441
215											
216	Operating expenses		16,991		44	7	2	0	0	2,419	23
217	Uncollectibles expense		0	None	0	0	0	0	0	0	0
218	Depreciation expense		18,904		77	13	3	0	0	1,599	25
219	Regulatory Commission Expenses		0		0	0	0	0	0	0	0
220	General taxes / Other		968		3	0	0	0	0	130	1
221	Subtotal- Operating Costs to recover		36,863		124	20	5	0	0	4,148	50
222											
223	Target Return on Rate Base- After tax		28,336		114	19	4	0	0	1,224	37
224	Income taxes to recover		15,030	53.04%	60	10	2	0	0	649	20
225				34.66%							
226	Subtotal- Rev Req before GRT		80,228		298	49	11	0	0	6,020	106
227	GRT needed		5,381	6.86%	18	3	(0)	(0)	(0)	412	7
228	TOTAL REVENUE REQUIREMENT		85,609		316	52	11	0	0	6,432	113

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	I. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization / Franchise	301 / 302	3	Bill-Pt	3	0	0	0	0	0	0	0
4	Software- Plant / OM-related	303P	355	Bill-DxPt	236	14	2	18	44	31	5	3
5	Software- Customer-related	303C	4,731	Avg-Cust	3,935	254	31	183	153	76	19	8
6	Software- Labor-related	303L	1,691	Bill-Lab	1,389	90	11	62	65	38	8	4
7	Software- Smart	303SM	53,513	SmartMeter	38,056	2,274	282	3,674	4,266	3,635	611	355
8	Software- FOCUS	303F	36,095	Avg-Cust	30,022	1,937	233	1,394	1,170	583	142	62
9	Intangible Plant		<u>96,389</u>		<u>73,641</u>	<u>4,569</u>	<u>558</u>	<u>5,330</u>	<u>5,698</u>	<u>4,363</u>	<u>786</u>	<u>432</u>
10												
11	C. TRANSMISSION PLANT											
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14												
15	D. DISTRIBUTION PLANT											
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0	0
22	OH Conductors and Devices	365	0	None	0	0	0	0	0	0	0	0
23	UG Conduits- Radial	366	0	None	0	0	0	0	0	0	0	0
24	UG Conduits- Network	366	0	None	0	0	0	0	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	0	None	0	0	0	0	0	0	0	0
27	UG Conductors- Network	367	0	None	0	0	0	0	0	0	0	0
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0	0
29	Line Transformers- OH	368	0	None	0	0	0	0	0	0	0	0
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0	0
34	Meters	370	98,132	Meter_Cost	65,311	3,938	498	4,877	12,078	8,334	1,462	795
35	Meters- Comm Equip	370	280	Meters_Alpha	2	1	0	0	129	113	16	8
36	Street Lighting	373	0	StLgt-Cost	0	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>98,412</u>		<u>65,313</u>	<u>3,939</u>	<u>498</u>	<u>4,877</u>	<u>12,207</u>	<u>8,447</u>	<u>1,478</u>	<u>804</u>
38												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization / Franchise	301 / 302	3	Bill-Pt	0	0	0	0	0	0	0
4	Software- Plant / OM-related	303P	355	Bill-DxPt	3	0	0	0	0	0	0
5	Software- Customer-related	303C	4,731	Avg-Cust	6	1	0	0	0	56	9
6	Software- Labor-related	303L	1,691	Bill-Lab	5	1	2	1	0	15	2
7	Software- Smart	303SM	53,513	SmartMeter	297	42	18	3	0	0	0
8	Software- FOCUS	303F	36,095	Avg-Cust	47	7	2	0	0	427	68
9	Intangible Plant		<u>96,389</u>		<u>357</u>	<u>51</u>	<u>22</u>	<u>4</u>	<u>0</u>	<u>498</u>	<u>79</u>
10											
11	C. TRANSMISSION PLANT										
12	Transmission Plant	361	0	None	0	0	0	0	0	0	0
13	Transmission Plant	350-359	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14											
15	D. DISTRIBUTION PLANT										
16	Land and Land Rights	360	0	None	0	0	0	0	0	0	0
17	Structures and Improvements	361	0	None	0	0	0	0	0	0	0
18	Direct Assignment	361	0	None	0	0	0	0	0	0	0
19	Station Equipment	362	0	None	0	0	0	0	0	0	0
20	Station Equipment- Network	362	0	None	0	0	0	0	0	0	0
21	Poles, Towers and Fixtures	364	0	None	0	0	0	0	0	0	0
22	OH Conductors and Devices	365	0	None	0	0	0	0	0	0	0
23	UG Conduits- Radial	366	0	None	0	0	0	0	0	0	0
24	UG Conduits- Network	366	0	None	0	0	0	0	0	0	0
25	UG Conduits- URD	366	0	None	0	0	0	0	0	0	0
26	UG Conductors- Radial	367	0	None	0	0	0	0	0	0	0
27	UG Conductors- Network	367	0	None	0	0	0	0	0	0	0
28	UG Conductors- URD	367	0	None	0	0	0	0	0	0	0
29	Line Transformers- OH	368	0	None	0	0	0	0	0	0	0
30	Line Transformers- Radial	368	0	None	0	0	0	0	0	0	0
31	Line Transformers- Network	368	0	None	0	0	0	0	0	0	0
32	Line Transformers- URD	368	0	None	0	0	0	0	0	0	0
33	Services	369	0	None	0	0	0	0	0	0	0
34	Meters	370	98,132	Meter_Cost	693	97	41	7	1	0	0
35	Meters- Comm Equip	370	280	Meters_Alpha	9	1	1	0	0	0	0
36	Street Lighting	373	0	StLgt-Cost	0	0	0	0	0	0	0
37	Distribution Plant	360-373	<u>98,412</u>		<u>703</u>	<u>98</u>	<u>42</u>	<u>7</u>	<u>1</u>	<u>0</u>	<u>0</u>
38											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
39	E. GENERAL PLANT											
40	General Plant	389	99,830	Bill-Lab	82,020	5,284	637	3,633	3,848	2,271	466	226
41	Comm Equip- Network	391	0	None	0	0	0	0	0	0	0	0
42	General Plant	389-399	99,830		82,020	5,284	637	3,633	3,848	2,271	466	226
43												
44	TOTAL UTILITY PLANT		294,631		220,974	13,791	1,693	13,840	21,754	15,080	2,729	1,462
45												
46	II. DEPRECIATION RESERVE											
47	Intangible Plant	108.3	21,142	Bill-IntPt	16,152	1,002	122	1,169	1,250	957	172	95
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	0	None	0	0	0	0	0	0	0	0
53	OH Conductors and Devices	108.5	0	None	0	0	0	0	0	0	0	0
54	UG Conduits	108.5	0	None	0	0	0	0	0	0	0	0
55	UG Conductors	108.5	0	None	0	0	0	0	0	0	0	0
56	Line Transformers	108.5	0	None	0	0	0	0	0	0	0	0
57	Services	108.5	0	None	0	0	0	0	0	0	0	0
58	Meters	108.5	62,681	Meter_Cost	41,717	2,515	318	3,115	7,715	5,323	934	508
59	Meters- Comm Equip	108.5	176	Meters_Alpha	1	0	0	0	81	71	10	5
60	Street Lighting	108.5	0	StLgt-Cost	0	0	0	0	0	0	0	0
61	General / Common Plant	108.6	39,987	Bill-Lab	32,853	2,116	255	1,455	1,541	909	187	91
62	Depreciation Reserve	108	123,986		90,724	5,634	696	5,739	10,587	7,261	1,303	699
63												
64	III. OTHER RATE BASE ITEMS											
65	Cash Working Capital- Dist	131	2,338	Bill-OM	1,786	120	14	77	119	99	14	10
66	Cash Working Capital- Gen	131	9,059	MWh-Meter	2,491	261	33	60	393	1,449	31	161
67	Materials & Supplies	255	921	Bill-Pt	685	43	5	40	75	50	9	5
68	Customer Deposits		(2,297)	CustDeposits	(1,416)	(173)	(6)	(109)	(225)	(252)	(22)	(35)
69	Capitalized Pension		2,210	Bill-DxPt	1,467	88	11	110	274	190	33	18
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(15,162)	Bill-DxPt	(10,062)	(607)	(77)	(751)	(1,881)	(1,301)	(228)	(124)
72	ADIT- General	182	0	None	0	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(2,931)		(5,050)	(268)	(19)	(574)	(1,245)	234	(163)	34
74												
75	TOTAL RATE BASE		167,714		125,200	7,889	979	7,527	9,922	8,054	1,263	798
76												

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
39	E. GENERAL PLANT										
40	General Plant	389	99,830	Bill-Lab	269	39	98	36	1	864	138
41	Comm Equip- Network	391	0	None	0	0	0	0	0	0	0
42	General Plant	389-399	99,830		269	39	98	36	1	864	138
43											
44	TOTAL UTILITY PLANT		294,631		1,328	188	161	47	2	1,362	217
45											
46	II. DEPRECIATION RESERVE										
47	Intangible Plant	108.3	21,142	Bill-IntPt	78	11	5	1	0	109	17
48	Transmission Plant	108.3	0	None	0	0	0	0	0	0	0
49	Structures and Improvements	108.5	0	None	0	0	0	0	0	0	0
50	Direct Assignment	108.5	0	None	0	0	0	0	0	0	0
51	Station Equipment	108.5	0	None	0	0	0	0	0	0	0
52	Poles, Towers and Fixtures	108.5	0	None	0	0	0	0	0	0	0
53	OH Conductors and Devices	108.5	0	None	0	0	0	0	0	0	0
54	UG Conduits	108.5	0	None	0	0	0	0	0	0	0
55	UG Conductors	108.5	0	None	0	0	0	0	0	0	0
56	Line Transformers	108.5	0	None	0	0	0	0	0	0	0
57	Services	108.5	0	None	0	0	0	0	0	0	0
58	Meters	108.5	62,681	Meter_Cost	443	62	26	4	1	0	0
59	Meters- Comm Equip	108.5	176	Meters_Alpha	6	1	0	0	0	0	0
60	Street Lighting	108.5	0	StLgt-Cost	0	0	0	0	0	0	0
61	General / Common Plant	108.6	39,987	Bill-Lab	108	16	39	15	1	346	55
62	Depreciation Reserve	108	123,986		635	90	71	20	1	455	73
63											
64	III. OTHER RATE BASE ITEMS										
65	Cash Working Capital- Dist	131	2,338	Bill-OM	43	7	15	8	1	23	4
66	Cash Working Capital- Gen	131	9,059	MWh-Meter	2,074	332	895	826	18	21	14
67	Materials & Supplies	255	921	Bill-Pt	5	1	1	0	0	4	1
68	Customer Deposits		(2,297)	CustDeposits	(54)	(2)	(2)	0	0	0	(0)
69	Capitalized Pension		2,210	Bill-DxPt	16	2	1	0	0	0	0
70	ADIT- Transmission	154	0	None	0	0	0	0	0	0	0
71	ADIT- Distribution	154	(15,162)	Bill-DxPt	(108)	(15)	(6)	(1)	(0)	0	0
72	ADIT- General	182	0	None	0	0	0	0	0	0	0
73	Other Rate Base	131-283	(2,931)		1,975	324	903	833	19	48	18
74											
75	TOTAL RATE BASE		167,714		2,669	422	993	860	20	954	163
76											

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
77	I. OPERATING AND MAINTENANCE EXPENSES											
78	B. TRANSMISSION EXPENSE											
79	POLR Expense		0	None	0	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82												
83	C. DISTRIBUTION EXPENSE											
84	Ops Supv & Engineering	580	213	Bill-DxLab	156	9	1	8	19	14	2	1
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0	0
87	OH Line Expenses	583	0	None	0	0	0	0	0	0	0	0
88	UG Line Expenses	584	0	None	0	0	0	0	0	0	0	0
89	Meter Expenses	586	481	Meter_Tech	359	22	3	17	40	30	5	3
90	Customer Installation Expenses	587	2	Avg-Cust	2	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	343	Bill-DxPt	228	14	2	17	43	29	5	3
92	Rents	589	0	Bill-DxPt	0	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	26	Bill-DxLab	19	1	0	1	2	2	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0	0
96	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0	0
97	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0	0
98	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0	0
100	Maint of Meters	597	1,065	Meter_Tech	794	48	6	38	89	66	11	6
101	Maint of Misc. Plant	599	7	Bill-DxPt	5	0	0	0	1	1	0	0
102	Oper. & Maint. Exp.	500-599	<u>2,136</u>		<u>1,562</u>	<u>94</u>	<u>12</u>	<u>82</u>	<u>194</u>	<u>142</u>	<u>24</u>	<u>13</u>
103			2,136		1,562	94	12	82	194	142	24	13
104	D. CUSTOMER ACCOUNTS AND SERVICE											
105	Supervision	901	2,829	Acct901	2,366	153	18	101	85	45	10	5
106	Meter Reading Exp	902	3,593	Meter_Read	1,024	66	10	49	1,146	985	139	75
107	Customer Records & Coll	903	31,406	Acct903	26,226	1,707	204	1,137	964	506	117	53
108	Uncollectible Accounts	904	7,296	Write-Offs	4,687	428	39	132	490	563	44	63
109	FOCUS Costs	904	4,002	Avg-Cust	3,329	215	26	155	130	65	16	7
110	Customer Accts. Exp.	901-905	<u>49,126</u>		<u>37,633</u>	<u>2,568</u>	<u>297</u>	<u>1,573</u>	<u>2,815</u>	<u>2,164</u>	<u>325</u>	<u>204</u>
111												
112	Customer Assistance	908	3,412	Acct908	2,838	183	22	132	111	55	13	6
113	Customer Service Exp.	908-916	<u>3,412</u>		<u>2,838</u>	<u>183</u>	<u>22</u>	<u>132</u>	<u>111</u>	<u>55</u>	<u>13</u>	<u>6</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>52,538</u>		<u>40,471</u>	<u>2,751</u>	<u>319</u>	<u>1,705</u>	<u>2,925</u>	<u>2,219</u>	<u>339</u>	<u>209</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
77	I. OPERATING AND MAINTENANCE EXPENSES										
78	B. TRANSMISSION EXPENSE										
79	POLR Expense		0	None	0	0	0	0	0	0	0
80	Transmission Expense		0	None	0	0	0	0	0	0	0
81	Transmission Expense		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
82											
83	C. DISTRIBUTION EXPENSE										
84	Ops Supv & Engineering	580	213	Bill-DxLab	1	0	0	0	0	0	0
85	Load Dispatching	581	0	None	0	0	0	0	0	0	0
86	Station Expenses	582	0	None	0	0	0	0	0	0	0
87	OH Line Expenses	583	0	None	0	0	0	0	0	0	0
88	UG Line Expenses	584	0	None	0	0	0	0	0	0	0
89	Meter Expenses	586	481	Meter_Tech	2	0	0	0	0	0	0
90	Customer Installation Expenses	587	2	Avg-Cust	0	0	0	0	0	0	0
91	Misc. Distribution Expenses	588	343	Bill-DxPt	2	0	0	0	0	0	0
92	Rents	589	0	Bill-DxPt	0	0	0	0	0	0	0
93	Maint Supv & Engineering	590	26	Bill-DxLab	0	0	0	0	0	0	0
94	Maint of Structures	591	0	None	0	0	0	0	0	0	0
95	Maint of Station Equip	592	0	None	0	0	0	0	0	0	0
96	Maint of OH Lines	593	0	None	0	0	0	0	0	0	0
97	Maint of UG Lines	594	0	None	0	0	0	0	0	0	0
98	Maint of Line Transformers	595	0	None	0	0	0	0	0	0	0
99	Maint of Lighting	596	0	None	0	0	0	0	0	0	0
100	Maint of Meters	597	1,065	Meter_Tech	6	1	0	0	0	0	0
101	Maint of Misc. Plant	599	7	Bill-DxPt	0	0	0	0	0	0	0
102	Oper. & Maint. Exp.	500-599	<u>2,136</u>		<u>12</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
103			2,136		12	2	1	0	0	0	0
104	D. CUSTOMER ACCOUNTS AND SERVICE										
105	Supervision	901	2,829	Acct901	7	1	4	2	0	26	4
106	Meter Reading Exp	902	3,593	Meter_Read	82	11	5	1	0	0	0
107	Customer Records & Coll	903	31,406	Acct903	70	10	32	12	1	317	51
108	Uncollectible Accounts	904	7,296	Write-Offs	462	67	144	5	20	133	18
109	FOCUS Costs	904	4,002	Avg-Cust	5	1	0	0	0	47	8
110	Customer Accts. Exp.	901-905	<u>49,126</u>		<u>627</u>	<u>90</u>	<u>185</u>	<u>20</u>	<u>21</u>	<u>524</u>	<u>80</u>
111											
112	Customer Assistance	908	3,412	Acct908	4	1	0	0	0	40	6
113	Customer Service Exp.	908-916	<u>3,412</u>		<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40</u>	<u>6</u>
114	Customer Accts. & Serv. Exp.	901-919	<u>52,538</u>		<u>631</u>	<u>91</u>	<u>185</u>	<u>20</u>	<u>21</u>	<u>564</u>	<u>86</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
115												
116	E. ADMINISTRATIVE AND GENERAL											
117	Admin & Gen Salaries	920	7,512	Bill-Lab	6,172	398	48	273	290	171	35	17
118	Office Supp & Exp- Bill Print	921Bill	2,380	Bills	1,980	128	15	92	77	38	9	4
119	Office Supp & Exp- Other	921	998	Bill-Lab	820	53	6	36	38	23	5	2
120	Outside Services- Cust Care	923CC	231	Avg-Cust	192	12	1	9	7	4	1	0
121	Outside Services- Meters	923M	363	Meters	304	18	2	15	13	7	2	1
122	Outside Services- Other	923	4,097	Bill-Lab	3,366	217	26	149	158	93	19	9
123	Property Insurance	924	262	Bill-Pt	195	12	1	11	21	14	3	1
124	Injuries & Damages	925	354	Bill-Lab	290	19	2	13	14	8	2	1
125	Empl Pensions & Benefits	926	10,085	Bill-Lab	8,286	534	64	367	389	229	47	23
126	Regulatory Expense- Revenue	928	1,802	Dist_NetRev	883	73	7	29	101	242	9	27
127	Regulatory Expense- MWh	928	2,872	MWh-Meter	790	83	11	19	125	459	10	51
128	Marketing, Communications	930.1	296	Avg-Cust	246	16	2	11	10	5	1	1
129	Misc. General Expense	930.2	189	Bill-Pt	141	9	1	8	15	10	2	1
130	Maint Genl Plant- Labor	935L	0	Bill-Lab	0	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	1,616	Meters	1,354	81	10	65	59	32	7	4
132	Maint Genl Plant- T&D Plant	935P	713	Bill-Pt	530	33	4	31	58	39	7	4
133	Admin & Genl. Exp.	920-932	<u>33,771</u>		<u>25,549</u>	<u>1,685</u>	<u>202</u>	<u>1,129</u>	<u>1,375</u>	<u>1,375</u>	<u>158</u>	<u>146</u>
134												
135	Total Operating Expenses		<u>88,445</u>		<u>67,581</u>	<u>4,530</u>	<u>534</u>	<u>2,916</u>	<u>4,495</u>	<u>3,736</u>	<u>521</u>	<u>368</u>
136												
137	II. DEPRECIATION EXPENSE											
138	Intangible- Other	361/362	734	Bill-IntOth	602	39	5	28	28	16	3	2
139	Intangible- SM	361/362	5,351	SmartMeter	3,805	227	28	367	427	363	61	36
140	Intangible- FOCUS	361/362	3,609	Avg-Cust	3,002	194	23	139	117	58	14	6
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	0	None	0	0	0	0	0	0	0	0
146	OH Conductors and Devices	361/362	0	None	0	0	0	0	0	0	0	0
147	UG Conduits	361/362	0	None	0	0	0	0	0	0	0	0
148	UG Conductors	361/362	0	None	0	0	0	0	0	0	0	0
149	Line Transformers	361/362	0	None	0	0	0	0	0	0	0	0
150	Services	361/362	0	None	0	0	0	0	0	0	0	0
151	Meters	361/362	6,348	Meter_Cost	4,225	255	32	315	781	539	95	51
152	Meters- Comm Equip	361/362	204	Meters_Alpha	1	0	0	0	94	82	11	6
153	Street Lighting	361/362	0	StLgt-Cost	0	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
115											
116	E. ADMINISTRATIVE AND GENERAL										
117	Admin & Gen Salaries	920	7,512	Bill-Lab	20	3	7	3	0	65	10
118	Office Supp & Exp- Bill Print	921Bill	2,380	Bills	3	0	0	0	0	28	4
119	Office Supp & Exp- Other	921	998	Bill-Lab	3	0	1	0	0	9	1
120	Outside Services- Cust Care	923CC	231	Avg-Cust	0	0	0	0	0	3	0
121	Outside Services- Meters	923M	363	Meters	1	0	0	0	0	0	0
122	Outside Services- Other	923	4,097	Bill-Lab	11	2	4	1	0	35	6
123	Property Insurance	924	262	Bill-Pt	1	0	0	0	0	1	0
124	Injuries & Damages	925	354	Bill-Lab	1	0	0	0	0	3	0
125	Empl Pensions & Benefits	926	10,085	Bill-Lab	27	4	10	4	0	87	14
126	Regulatory Expense- Revenue	928	1,802	Dist_NetRev	249	37	87	3	7	43	5
127	Regulatory Expense- MWh	928	2,872	MWh-Meter	658	105	284	262	6	7	4
128	Marketing, Communications	930.1	296	Avg-Cust	0	0	0	0	0	4	1
129	Misc. General Expense	930.2	189	Bill-Pt	1	0	0	0	0	1	0
130	Maint Genl Plant- Labor	935L	0	Bill-Lab	0	0	0	0	0	0	0
131	Maint Genl Plant- Meters	935M	1,616	Meters	3	0	0	0	0	0	0
132	Maint Genl Plant- T&D Plant	935P	713	Bill-Pt	3	0	1	0	0	3	0
133	Admin & Genl. Exp.	920-932	<u>33,771</u>		<u>981</u>	<u>153</u>	<u>395</u>	<u>274</u>	<u>13</u>	<u>288</u>	<u>48</u>
134											
135	Total Operating Expenses		<u>88,445</u>		<u>1,624</u>	<u>246</u>	<u>581</u>	<u>294</u>	<u>33</u>	<u>852</u>	<u>134</u>
136											
137	II. DEPRECIATION EXPENSE										
138	Intangible- Other	361/362	734	Bill-IntOth	1	0	0	0	0	8	1
139	Intangible- SM	361/362	5,351	SmartMeter	30	4	2	0	0	0	0
140	Intangible- FOCUS	361/362	3,609	Avg-Cust	5	1	0	0	0	43	7
141	Transmission Plant	361/362	0	None	0	0	0	0	0	0	0
142	Structures and Improvements	361/362	0	None	0	0	0	0	0	0	0
143	Direct assignment	361/362	0	None	0	0	0	0	0	0	0
144	Station Equipment	361/362	0	None	0	0	0	0	0	0	0
145	Poles, Towers and Fixtures	361/362	0	None	0	0	0	0	0	0	0
146	OH Conductors and Devices	361/362	0	None	0	0	0	0	0	0	0
147	UG Conduits	361/362	0	None	0	0	0	0	0	0	0
148	UG Conductors	361/362	0	None	0	0	0	0	0	0	0
149	Line Transformers	361/362	0	None	0	0	0	0	0	0	0
150	Services	361/362	0	None	0	0	0	0	0	0	0
151	Meters	361/362	6,348	Meter_Cost	45	6	3	0	0	0	0
152	Meters- Comm Equip	361/362	204	Meters_Alpha	7	1	0	0	0	0	0
153	Street Lighting	361/362	0	StLgt-Cost	0	0	0	0	0	0	0

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
154	General / Common Plant	364	6,261	Bill-Lab	5,144	331	40	228	241	142	29	14
155	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		311	Bill-Pt	231	14	2	13	25	17	3	2
157	Depreciation Expense	403	<u>22,817</u>		<u>17,010</u>	<u>1,061</u>	<u>130</u>	<u>1,092</u>	<u>1,714</u>	<u>1,218</u>	<u>217</u>	<u>117</u>
158												
159	III. TAXES and OTHER											
160	A. GENERAL TAXES											
161	Payroll related	408	1,645	Bill-Lab	1,352	87	10	60	63	37	8	4
162	PURTA, Real estate	408.16	116	Bill-Pt	87	5	1	5	9	6	1	1
163	Capital stock		32	Bill-Pt	23	1	0	1	3	2	0	0
164	Other	408	<u>16</u>	Bill-Pt	<u>12</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
165	General Taxes		<u>1,810</u>		<u>1,474</u>	<u>95</u>	<u>11</u>	<u>67</u>	<u>77</u>	<u>46</u>	<u>9</u>	<u>5</u>
166												
167	B. GROSS RECEIPTS TAX											
168	Gross Receipts tax		<u>7,989</u>	Dist_NetRev	<u>3,916</u>	<u>323</u>	<u>32</u>	<u>128</u>	<u>447</u>	<u>1,074</u>	<u>40</u>	<u>119</u>
169	Gross Receipts Tax		<u>7,989</u>		<u>3,916</u>	<u>323</u>	<u>32</u>	<u>128</u>	<u>447</u>	<u>1,074</u>	<u>40</u>	<u>119</u>
170												
171	B. FEDERAL / STATE INCOME TAXES											
172	State Income Tax Expense		86	Bill-PreTax	(1,436)	(48)	(11)	(109)	8	502	(8)	59
173	Federal Income Tax Expense		<u>455</u>	Bill-PreTax	<u>(7,620)</u>	<u>(257)</u>	<u>(56)</u>	<u>(577)</u>	<u>44</u>	<u>2,666</u>	<u>(43)</u>	<u>311</u>
174	Income Taxes	409-411	<u>540</u>		<u>(9,055)</u>	<u>(305)</u>	<u>(67)</u>	<u>(686)</u>	<u>53</u>	<u>3,169</u>	<u>(52)</u>	<u>370</u>
175	Total Taxes	408-411	<u>10,339</u>		<u>(3,665)</u>	<u>113</u>	<u>(24)</u>	<u>(490)</u>	<u>577</u>	<u>4,289</u>	<u>(2)</u>	<u>493</u>
176												
177	TOTAL EXPENSES		<u>121,601</u>		<u>80,926</u>	<u>5,704</u>	<u>640</u>	<u>3,517</u>	<u>6,785</u>	<u>9,243</u>	<u>736</u>	<u>978</u>
178												
179	IV. OPERATING REVENUES at Present Rates											
180	Distribution Revenue		118,755	Dist_Rev	58,056	4,789	469	1,906	6,636	16,018	596	1,770
181	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
182	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0	0
183	Forfeited Discounts		3,622	Write-Offs	2,327	212	19	65	243	280	22	31
184	Misc Service Revenue		308	Dist_NetRev	151	12	1	5	17	41	2	5
185	Rent For Electric Property		0	None	0	0	0	0	0	0	0	0
186	Other Electric Revenues		<u>129</u>	Dist_NetRev	<u>63</u>	<u>5</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>17</u>	<u>1</u>	<u>2</u>
187	Operating Revenues		<u>122,814</u>		<u>60,597</u>	<u>5,020</u>	<u>490</u>	<u>1,978</u>	<u>6,903</u>	<u>16,356</u>	<u>620</u>	<u>1,808</u>
188												
189	TOTAL EXPENSES		<u>121,601</u>		<u>80,926</u>	<u>5,704</u>	<u>640</u>	<u>3,517</u>	<u>6,785</u>	<u>9,243</u>	<u>736</u>	<u>978</u>
190	V. NET INCOME at Present Rates		<u>1,213</u>		<u>(20,329)</u>	<u>(685)</u>	<u>(150)</u>	<u>(1,539)</u>	<u>118</u>	<u>7,113</u>	<u>(116)</u>	<u>830</u>

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
154	General / Common Plant	364	6,261	Bill-Lab	17	2	6	2	0	54	9
155	Amort Exp- Reg Assets- Tran		0	None	0	0	0	0	0	0	0
156	Amort Exp- Reg Assets- Dist		311	Bill-Pt	2	0	0	0	0	1	0
157	Depreciation Expense	403	<u>22,817</u>		<u>106</u>	<u>15</u>	<u>12</u>	<u>3</u>	<u>0</u>	<u>106</u>	<u>17</u>
158											
159	III. TAXES and OTHER										
160	A. GENERAL TAXES										
161	Payroll related	408	1,645	Bill-Lab	4	1	2	1	0	14	2
162	PURTA, Real estate	408.16	116	Bill-Pt	1	0	0	0	0	1	0
163	Capital stock		32	Bill-Pt	0	0	0	0	0	0	0
164	Other	408	16	Bill-Pt	0	0	0	0	0	0	0
165	General Taxes		<u>1,810</u>		<u>5</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>15</u>	<u>2</u>
166											
167	B. GROSS RECEIPTS TAX										
168	Gross Receipts tax		7,989	Dist_NetRev	1,104	165	386	14	29	189	23
169	Gross Receipts Tax		<u>7,989</u>		<u>1,104</u>	<u>165</u>	<u>386</u>	<u>14</u>	<u>29</u>	<u>189</u>	<u>23</u>
170											
171	B. FEDERAL / STATE INCOME TAXES										
172	State Income Tax Expense		86	Bill-PreTax	681	102	239	(5)	19	84	8
173	Federal Income Tax Expense		455	Bill-PreTax	3,613	539	1,267	(24)	99	447	45
174	Income Taxes	409-411	<u>540</u>		<u>4,294</u>	<u>641</u>	<u>1,506</u>	<u>(29)</u>	<u>117</u>	<u>532</u>	<u>54</u>
175	Total Taxes	408-411	<u>10,339</u>		<u>5,402</u>	<u>807</u>	<u>1,894</u>	<u>(14)</u>	<u>146</u>	<u>735</u>	<u>79</u>
176											
177	TOTAL EXPENSES		<u>121,601</u>		<u>7,132</u>	<u>1,068</u>	<u>2,487</u>	<u>283</u>	<u>179</u>	<u>1,693</u>	<u>230</u>
178											
179	IV. OPERATING REVENUES at Present Rates										
180	Distribution Revenue		118,755	Dist_Rev	16,482	2,465	5,775	214	431	2,810	340
181	Transmission Revenue		0	Dist_Rev	0	0	0	0	0	0	0
182	POLR Revenue		0	Dist_Rev	0	0	0	0	0	0	0
183	Forfeited Discounts		3,622	Write-Offs	230	33	71	3	10	66	9
184	Misc Service Revenue		308	Dist_NetRev	43	6	15	1	1	7	1
185	Rent For Electric Property		0	None	0	0	0	0	0	0	0
186	Other Electric Revenues		129	Dist_NetRev	18	3	6	0	0	3	0
187	Operating Revenues		<u>122,814</u>		<u>16,772</u>	<u>2,507</u>	<u>5,867</u>	<u>218</u>	<u>442</u>	<u>2,887</u>	<u>350</u>
188											
189	TOTAL EXPENSES		<u>121,601</u>		<u>7,132</u>	<u>1,068</u>	<u>2,487</u>	<u>283</u>	<u>179</u>	<u>1,693</u>	<u>230</u>
190	V. NET INCOME at Present Rates		<u>1,213</u>		<u>9,639</u>	<u>1,439</u>	<u>3,381</u>	<u>(65)</u>	<u>263</u>	<u>1,193</u>	<u>120</u>

Line	Account	No.	Balance	Allocator	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
191												
192	SUMMARY REPORT											
193	OPERATING REVENUES											
194	Utility Revenues	440-446	122,377		60,383	5,002	488	1,971	6,879	16,298	618	1,801
195	Other Operating Revenues	450-456	437		214	18	2	7	24	59	2	6
196	Total Operating Revenues		122,814		60,597	5,020	490	1,978	6,903	16,356	620	1,808
197												
198	OPERATING EXPENSES											
199	Distribution / Transmission	580-599	2,136		1,562	94	12	82	194	142	24	13
200	Customer Acctg & Service	901-919	52,538		40,471	2,751	319	1,705	2,925	2,219	339	209
201	Admin & General	920-932	33,771		25,549	1,685	202	1,129	1,375	1,375	158	146
202	Total Operating Expenses		88,445		67,581	4,530	534	2,916	4,495	3,736	521	368
203												
204	Depreciation Expense	403	22,817		17,010	1,061	130	1,092	1,714	1,218	217	117
205	Taxes Other Than Income Tax / Other	408	9,799		5,390	418	43	195	524	1,120	49	123
206	INCOME BEFORE INCOME TAXES		1,753		(29,385)	(990)	(217)	(2,225)	171	10,282	(167)	1,200
207	Income Taxes	409-411	540		(9,055)	(305)	(67)	(686)	53	3,169	(52)	370
208	NET INCOME		1,213		(20,329)	(685)	(150)	(1,539)	118	7,113	(116)	830
209	RATE BASE		167,714		125,200	7,889	979	7,527	9,922	8,054	1,263	798
210	Return on Rate Base		0.72%									
211												
212	REVENUE REQUIREMENTS											
213	Target Rate of Return		8.3600%		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		167,714		125,200	7,889	979	7,527	9,922	8,054	1,263	798
215												
216	Operating expenses		79,347		62,011	4,029	487	2,755	3,904	2,931	467	278
217	Uncollectibles expense		7,967	Write-Offs	5,119	467	43	144	535	615	48	69
218	Depreciation expense		22,817		17,010	1,061	130	1,092	1,714	1,218	217	117
219	Regulatory Commission Expenses		1,913	Total_RR	999	83	10	46	99	237	11	26
220	General taxes / Other		1,810		1,474	95	11	67	77	46	9	5
221	Subtotal- Operating Costs to recover		113,854		86,613	5,735	682	4,104	6,328	5,047	753	494
222												
223	Target Return on Rate Base- After tax		14,021		10,467	660	82	629	829	673	106	67
224	Income taxes to recover		7,437	53.04%	5,552	350	43	334	440	357	56	35
225				34.66%								
226	Subtotal- Rev Req before GRT		135,312		102,631	6,744	807	5,067	7,597	6,078	915	596
227	GRT needed		9,258	6.86%	7,030	462	55	347	520	413	63	40
228	TOTAL REVENUE REQUIREMENT		144,569		109,661	7,206	862	5,414	8,117	6,491	977	637

Line	Account	No.	Balance	Allocator	GL	GLH	L	HVPS	SE	SL	UMS
191											
192	SUMMARY REPORT										
193	OPERATING REVENUES										
194	Utility Revenues	440-446	122,377		16,711	2,498	5,846	217	441	2,876	349
195	Other Operating Revenues	450-456	437		60	9	21	1	2	10	1
196	Total Operating Revenues		122,814		16,772	2,507	5,867	218	442	2,887	350
197											
198	OPERATING EXPENSES										
199	Distribution / Transmission	580-599	2,136		12	2	1	0	0	0	0
200	Customer Acctg & Service	901-919	52,538		631	91	185	20	21	564	86
201	Admin & General	920-932	33,771		981	153	395	274	13	288	48
202	Total Operating Expenses		88,445		1,624	246	581	294	33	852	134
203											
204	Depreciation Expense	403	22,817		106	15	12	3	0	106	17
205	Taxes Other Than Income Tax / Other	408	9,799		1,109	166	388	15	29	204	25
206	INCOME BEFORE INCOME TAXES		1,753		13,933	2,081	4,887	(94)	380	1,725	174
207	Income Taxes	409-411	540		4,294	641	1,506	(29)	117	532	54
208	NET INCOME		1,213		9,639	1,439	3,381	(65)	263	1,193	120
209	RATE BASE		167,714		2,669	422	993	860	20	954	163
210	Return on Rate Base		0.72%								
211											
212	REVENUE REQUIREMENTS										
213	Target Rate of Return		8.3600%		8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%	8.3600%
214	Rate Base		167,714		2,669	422	993	860	20	954	163
215											
216	Operating expenses		79,347		913	142	350	285	7	676	111
217	Uncollectibles expense		7,967	Write-Offs	505	73	157	6	22	146	19
218	Depreciation expense		22,817		106	15	12	3	0	106	17
219	Regulatory Commission Expenses		1,913	Total_RR	240	40	82	2	5	32	2
220	General taxes / Other		1,810		5	1	2	1	0	15	2
221	Subtotal- Operating Costs to recover		113,854		1,769	271	602	296	33	975	152
222											
223	Target Return on Rate Base- After tax		14,021		223	35	83	72	2	80	14
224	Income taxes to recover		7,437	53.04%	118	19	44	38	1	42	7
225				34.66%							
226	Subtotal- Rev Req before GRT		135,312		2,111	325	729	407	36	1,097	173
227	GRT needed		9,258	6.86%	141	22	49	28	2	75	12
228	TOTAL REVENUE REQUIREMENT		144,569		2,251	346	778	434	38	1,171	185

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Duquesne Light Company
Class ACOS Study
Fully Projected FTY April 30, 2015
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Line	Account	No.	Balance	Functional	Classification	Class Allocation				
					Secondary	PrimDem	SecnDem	SecnCus	BillCus	
1	I. ELECTRIC PLANT IN SERVICE									
2	INTANGIBLE PLANT									
3	Organization / Franchise	301 / 302	81	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
4	Software- Plant / OM-related	303P	8,553	DistPt	Sec-DiPt	PriD-DxPt	SecD-DxPt	SecC-DxPt	Bill-DxPt	
5	Software- Customer-related	303C	4,731	Bill	-	-	-	-	Avg-Cust	
6	Software- Labor-related	303L	4,367	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
7	Software- Smart	303SM	53,513	Bill	-	-	-	-	SmartMeter	
8	Software- FOCUS	303F	36,095	Bill	-	-	-	-	Avg-Cust	
9	Intangible Plant		71,245							
10										
11	C. TRANSMISSION PLANT									
12	Transmission Plant	361	0	-	-	-	-	-	-	
13	Transmission Plant	350-359	0							
14										
15	D. DISTRIBUTION PLANT									
16	Land and Land Rights	360	13,038	Prim	-	NCP-Prim	-	-	-	
17	Structures and Improvements	361	60,673	Prim	-	NCP-Prim	-	-	-	
18	Direct Assignment	361	0	-	-	-	-	-	-	
19	Station Equipment	362	410,962	Prim	-	NCP-Prim	-	-	-	
20	Station Equipment- Network	362	13,188	Prim	-	NCP-Prim-Net	-	-	-	
21	Poles, Towers and Fixtures	364	412,783	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
22	OH Conductors and Devices	365	417,626	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
23	UG Conduits- Radial	366	107,428	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-	
24	UG Conduits- Network	366	20,889	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-	
25	UG Conduits- URD	366	20,889	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-	
26	UG Conductors- Radial	367	219,786	UG_Radial	UG_Rad_Min	NCP-Prim-Rad	NCP-Sec-Rad	Avg-Cust-Rad	-	
27	UG Conductors- Network	367	42,736	UG_Network	UG_Net_Min	NCP-Prim-Net	NCP-Sec-Net	Avg-Cust-Net	-	
28	UG Conductors- URD	367	42,736	UG_URD	UG_URD_Min	NCP-Prim-URD	-	Avg-Cust-URD	-	
29	Line Transformers- OH	368	224,866	LTrans_OH	LTr_Min_OH	NCP-Prim-NonNet	NCP-Sec-Xfmr	Avg-Cust-NonNet	-	
30	Line Transformers- Radial	368	64,952	LTrans_Rad	LTr_Min_Rad	-	NCP-Sec-Rad-Xfmr	Avg-Cust-Rad	-	
31	Line Transformers- Network	368	28,395	LTrans_Net	LTr_Min_Net	-	NCP-Sec-Net	Avg-Cust-Net	-	
32	Line Transformers- URD	368	36,917	LTrans_URD	LTr_Min_URD	-	NCP-Sec-URD	Avg-Cust-URD	-	
33	Services	369	92,170	Sec	Customer	-	-	Services_Cost	-	
34	Meters	370	98,132	Bill	-	-	-	-	Meter_Cost	
35	Meters- Comm Equip	370	280	Bill	-	-	-	-	Meters_Alpha	
36	Street Lighting	373	40,174	Sec	Customer	-	-	StLgt-Cost	-	
37	Distribution Plant	360-373	2,368,620							
38										

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Duquesne Light Company
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Line	Account	No.	Balance	Functional	Classification	Class Allocation			
					Secondary	PrimDem	SecnDem	SecnCus	BillCus
39	E. GENERAL PLANT								
40	General Plant	389	257,796	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
41	Comm Equip- Network	391	3,222	Prim	-	NCP-Prim-Net	-	-	-
42	General Plant	389-399	261,018						
43									
44	TOTAL UTILITY PLANT		<u>2,700,883</u>						
45									
46	II. DEPRECIATION RESERVE								
47	Intangible Plant	108.3	23,544	IntanPt	Sec-IntPt	PriD-IntPt	SecD-IntPt	SecC-IntPt	Bill-IntPt
48	Transmission Plant	108.3	0	-	-	-	-	-	-
49	Structures and Improvements	108.5	32,929	Prim	-	NCP-Prim	-	-	-
50	Direct Assignment	108.5	0	-	-	-	-	-	-
51	Station Equipment	108.5	125,897	Prim	-	NCP-Prim	-	-	-
52	Poles, Towers and Fixtures	108.5	158,930	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
53	OH Conductors and Devices	108.5	130,823	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-
54	UG Conduits	108.5	42,505	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
55	UG Conductors	108.5	96,902	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-
56	Line Transformers	108.5	95,666	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-
57	Services	108.5	24,200	Sec	Customer	-	-	Services_Cost	-
58	Meters	108.5	62,681	Bill	-	-	-	-	Meter_Cost
59	Meters- Comm Equip	108.5	176	Bill	-	-	-	-	Meters_Alpha
60	Street Lighting	108.5	27,362	Sec	Customer	-	-	StLgt-Cost	-
61	General / Common Plant	108.6	104,552	GenPtXL	Sec-GenPt	PriD-GenPt	SecD-Lab	SecC-Lab	Bill-Lab
62	Depreciation Reserve	108	926,167						
63									
64	III. OTHER RATE BASE ITEMS								
65	Cash Working Capital- Dist	131	31,008	Plant	Sec-Pt	PriD-OM	SecD-OM	SecC-OM	Bill-OM
66	Cash Working Capital- Gen	131	9,059	Bill	-	-	-	-	MWh-Meter
67	Materials & Supplies	255	12,223	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
68	Customer Deposits		(8,115)	DistBill_RR-PF	Sec-Rev	CustDeposits	CustDeposits	CustDeposits	CustDeposits
69	Capitalized Pension		53,184	DistPt	Sec-DiPt	PriD-DxPt	SecD-DxPt	SecC-DxPt	Bill-DxPt
70	ADIT- Transmission	154	0	-	-	-	-	-	-
71	ADIT- Distribution	154	(364,915)	DistPt	Sec-DiPt	PriD-DxPt	SecD-DxPt	SecC-DxPt	Bill-DxPt
72	ADIT- General	182	0	-	-	-	-	-	-
73	Other Rate Base	131-283	(267,556)						
74									
75	TOTAL RATE BASE		<u>1,507,160</u>						
76									

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Duquesne Light Company
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Fully Projected FTY April 30, 2015
Allocator Assignments

Line	Account	No.	Balance	Functional	Classification	Class Allocation				
					Secondary	PrimDem	SecnDem	SecnCus	BillCus	
77	I. OPERATING AND MAINTENANCE EXPENSES									
78	B. TRANSMISSION EXPENSE									
79	POLR Expense									
80	Transmission Expense									
81	Transmission Expense									
82										
83	C. DISTRIBUTION EXPENSE									
84	Ops Supv & Engineering	580	3,195	D-Labor-Op	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-DxLab	
85	Load Dispatching	581	918	Prim	-	NCP-Prim	-	-	-	
86	Station Expenses	582	377	Prim	-	NCP-Prim	-	-	-	
87	OH Line Expenses	583	1,331	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
88	UG Line Expenses	584	697	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
89	Meter Expenses	586	481	Bill	-	-	-	-	Meter_Tech	
90	Customer Installation Expenses	587	2	Bill	-	-	-	-	Avg-Cust	
91	Misc. Distribution Expenses	588	8,256	DistPt	Sec-DiPt	PriD-DxPt	SecD-DxPt	SecC-DxPt	Bill-DxPt	
92	Rents	589	0	-	-	-	-	-	-	
93	Maint Supv & Engineering	590	292	D-Labor-Mnt	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-DxLab	
94	Maint of Structures	591	239	Prim	-	NCP-Prim	-	-	-	
95	Maint of Station Equip	592	2,600	Prim	-	NCP-Prim	-	-	-	
96	Maint of OH Lines	593	18,130	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
97	Maint of UG Lines	594	1,177	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
98	Maint of Line Transformers	595	23	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-	
99	Maint of Lighting	596	556	Sec	Customer	-	-	StLgt-Cost	-	
100	Maint of Meters	597	1,065	Bill	-	-	-	-	Meter_Tech	
101	Maint of Misc. Plant	599	173	DistPt	Sec-DiPt	PriD-DxPt	SecD-DxPt	SecC-DxPt	Bill-DxPt	
102	Oper. & Maint. Exp.	500-599	<u>39,512</u>							
103										
104	D. CUSTOMER ACCOUNTS AND SERVICE									
105	Supervision	901	2,829	Bill	-	-	-	-	Acct901	
106	Meter Reading Exp	902	3,593	Bill	-	-	-	-	Meter_Read	
107	Customer Records & Coll	903	31,406	Bill	-	-	-	-	Acct903	
108	Uncollectible Accounts	904	7,296	Bill	-	-	-	-	Write-Offs	
109	FOCUS Costs	904	4,002	Bill	-	-	-	-	Avg-Cust	
110	Customer Accts. Exp.	901-905	<u>49,126</u>							
111										
112	Customer Assistance	908	<u>3,412</u>	Bill	-	-	-	-	Acct908	
113	Customer Service Exp.	908-916	<u>3,412</u>							
114	Customer Accts. & Serv. Exp.	901-919	<u>52,538</u>							

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Duquesne Light Company
Class ACOS Study
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Allocator Assignments

Line	Account	No.	Balance	Functional	Classification	Class Allocation				
					Secondary	PrimDem	SecnDem	SecnCus	BillCus	
115										
116	E. ADMINISTRATIVE AND GENERAL									
117	Admin & Gen Salaries	920	19,399	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
118	Office Supp & Exp- Bill Print	921Bill	2,380	Bill	-	-	-	-	Bills	
119	Office Supp & Exp- Other	921	2,577	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
120	Outside Services- Cust Care	923CC	231	Bill	-	-	-	-	Avg-Cust	
121	Outside Services- Meters	923M	363	Bill	-	-	-	-	Meters	
122	Outside Services- Other	923	10,581	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
123	Property Insurance	924	3,476	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
124	Injuries & Damages	925	913	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
125	Empl Pensions & Benefits	926	26,043	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab	
126	Regulatory Expense- Revenue	928	1,802	Bill	-	-	-	-	Dist_NetRev	
127	Regulatory Expense- MWh	928	2,872	Bill	-	-	-	-	MWh-Meter	
128	Marketing, Communications	930	296	Bill	-	-	-	-	Avg-Cust	
129	Misc. General Expense	930	2,513	Plant	Sec-DiPt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
130	Maint Genl Plant- Labor	935L	0	-	-	-	-	-	-	
131	Maint Genl Plant- Meters	935M	1,616	Bill	-	-	-	-	Meters	
132	Maint Genl Plant- T&D Plant	935P	9,458	Plant	Sec-DiPt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt	
133	Admin & Genl. Exp.	920-932	84,520							
134										
135	Total Operating Expenses		176,570							
136										
137	II. DEPRECIATION EXPENSE									
138	Intangible- Other	361/362	1,919	IntanOth	Sec-IntPt	PriD-IntPt	SecD-IntPt	SecC-IntPt	Bill-IntOth	
139	Intangible- SM	361/362	5,351	Bill	-	-	-	-	SmartMeter	
140	Intangible- FOCUS	361/362	3,609	Bill	-	-	-	-	Avg-Cust	
141	Transmission Plant	361/362	0	-	-	-	-	-	-	
142	Structures and Improvements	361/362	1,437	Prim	-	NCP-Prim	-	-	-	
143	Direct assignment	361/362	0	-	-	-	-	-	-	
144	Station Equipment	361/362	10,596	Prim	-	NCP-Prim	-	-	-	
145	Poles, Towers and Fixtures	361/362	8,892	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
146	OH Conductors and Devices	361/362	10,764	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust-NonNet	-	
147	UG Conduits	361/362	2,472	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
148	UG Conductors	361/362	7,044	UG_Total	UG-Tot	PriD-UG	SecD-UG	SecC-UG	-	
149	Line Transformers	361/362	11,340	LTrans_Tot	LTr-Tot	PriD-LTr	SecD-LTr	SecC-LTr	-	
150	Services	361/362	1,668	Sec	Customer	-	-	Services_Cost	-	
151	Meters	361/362	6,348	Bill	-	-	-	-	Meter_Cost	
152	Meters- Comm Equip	361/362	204	Bill	-	-	-	-	Meters_Alpha	

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Duquesne Light Company
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Line	Account	No.	Balance	Functional	Classification	Class Allocation			
					Secondary	PrimDem	SecnDem	SecnCus	BillCus
153	Street Lighting	361/362	960	Sec	Customer	-	-	StLgt-Cost	-
154	General / Common Plant	364	16,369	GenPtxL	Sec-GenPt	PriD-GenPt	SecD-Lab	SecC-Lab	Bill-Lab
155	Amort Exp- Reg Assets- Tran		0	-	-	-	-	-	-
156	Amort Exp- Reg Assets- Dist		7,488	DistPt	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
157	Depreciation Expense	403	96,461						
158									
159	III. TAXES and OTHER								
160	A. GENERAL TAXES								
161	Payroll related	408	4,249	Labor	Sec-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
162	PURTA, Real estate	408.16	1,544	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
163	Capital stock		419	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
164	Other	408	218	Plant	Sec-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
165	General Taxes		6,430						
166									
167	B. GROSS RECEIPTS TAX								
168	Gross Receipts tax		27,630	GRT_RevxT	Sec-Rev	Dist_NetRev	Dist_NetRev	Dist_NetRev	Dist_NetRev
169	Gross Receipts Tax		27,630						
170									
171	B. FEDERAL / STATE INCOME TAXES								
172	State Income Tax Expense		6,176	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
173	Federal Income Tax Expense		32,779	Pretax	Sec-Pretax	PriD-PreTax	SecD-PreTax	SecC-PreTax	Bill-PreTax
174	Income Taxes	409-411	38,955						
175	Total Taxes	408-411	73,015						
176									
177	TOTAL EXPENSES		346,046						
178									
179	IV. OPERATING REVENUES at Present Rates								
180	Distribution Revenue		419,634	DistBill_RR-PF	Sec-RetRRPF	Dist_Rev	Dist_Rev	Dist_Rev	Dist_Rev
181	Transmission Revenue		0	-	-	-	-	-	-
182	POLR Revenue		0	-	-	-	-	-	-
183	Forfeited Discounts		3,622	Bill	-	-	-	-	Write-Offs
184	Misc Service Revenue		1,089	DistBill_RR-PF	Sec-RetRRPF	Dist_NetRev	Dist_NetRev	Dist_NetRev	Dist_NetRev
185	Rent For Electric Property		8,699	OH_Cond	OH_Min	NCP-Prim-NonNet	NCP-Sec-NonNet	Avg-Cust	-
186	Other Electric Revenues		455	DistBill_RR-PF	Sec-RetRRPF	Dist_NetRev	Dist_NetRev	Dist_NetRev	Dist_NetRev
187	Operating Revenues		433,499						
188									
189	TOTAL EXPENSES		346,046						
190	V. NET INCOME at Present Rates		87,453						

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Duquesne Light Company
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Allocator Assignments

Line	Account	No.	Balance	Functional	Classification	Class Allocation			
					Secondary	PrimDem	SecnDem	SecnCus	BillCus
191									
192	SUMMARY REPORT								
193	OPERATING REVENUES								
194	Utility Revenues	440-446	423,256						
195	Other Operating Revenues	450-456	<u>10,243</u>						
196	Total Operating Revenues		<u>433,499</u>						
197									
198	OPERATING EXPENSES								
199	Distribution / Transmission	580-599	39,512						
200	Customer Acctg & Service	901-919	52,538						
201	Admin & General	920-932	<u>84,520</u>						
202	Total Operating Expenses		<u>176,570</u>						
203									
204	Depreciation Expense	403	96,461						
205	Taxes Other Than Income Tax / Other	408	<u>34,060</u>						
206	INCOME BEFORE INCOME TAXES		126,408						
207	Income Taxes	409-411	<u>38,955</u>						
208	NET INCOME		<u>87,453</u>						
209	RATE BASE		<u>1,507,160</u>						
210	Return on Rate Base		5.80%						
211									
212	REVENUE REQUIREMENTS								
213	Target Rate of Return								
214	Rate Base								
215									
216	Operating expenses								
217	Uncollectibles expense		7,967	Bill	-	-	-	-	Write-Offs
218	Depreciation expense								
219	Regulatory Commission Expenses		1,913	Bill	-	-	-	-	Total_RR
220	General taxes / Other								
221	Subtotal- Operating Costs to recover								
222									
223	Target Return on Rate Base- After tax								
224	Income taxes to recover								
225									
226	Subtotal- Rev Req before GRT								
227	GRT needed								
228	TOTAL REVENUE REQUIREMENT								

Duquesne Light Company
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Functionalization Factors

0	Allocator Name	Total	Supply	Trans- mission	SubTrans- mission	Primary	Secondary	Billing
1	None	0						
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3								
4	Supp	1	1					
5		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6								
7	Tran	1		1				
8		100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
9								
10	Prim	1				1		
11		100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
12								
13	Sec	1					1	
14		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
15								
16	Bill	1						1
17		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18								
19	OH_COND	100.00%	0.00%	0.00%	0.00%	80.69%	19.31%	0.00%
20		100.00%	0.00%	0.00%	0.00%	80.69%	19.31%	0.00%
21								
22	UG_Radial	100.00%	0.00%	0.00%	0.00%	89.07%	10.93%	0.00%
23		100.00%	0.00%	0.00%	0.00%	89.07%	10.93%	0.00%
24								
25	UG_Network	100.00%	0.00%	0.00%	0.00%	86.04%	13.96%	0.00%
26		100.00%	0.00%	0.00%	0.00%	86.04%	13.96%	0.00%
27								
28	UG_URD	100.00%	0.00%	0.00%	0.00%	85.11%	14.89%	0.00%
29		100.00%	0.00%	0.00%	0.00%	85.11%	14.89%	0.00%
30								
31	LTrans_OH	100.00%	0.00%	0.00%	0.00%	9.56%	90.44%	0.00%
32		100.00%	0.00%	0.00%	0.00%	9.56%	90.44%	0.00%
33								
34	LTrans_Rad	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
35		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
36								

Duquesne Light Company
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Functionalization Factors

0	Allocator Name	Total	Supply	Trans- mission	SubTrans- mission	Primary	Secondary	Billing
37	LTrans_Net	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
38		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
39								
40	LTrans_URD	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
41		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
42								
43	LTrans_Tot	355,130	-	-	-	21,489	333,641	-
44		100.00%	0.00%	0.00%	0.00%	6.05%	93.95%	0.00%
45								
46	UG_Total	454,464	-	-	-	400,349	54,115	-
47		100.00%	0.00%	0.00%	0.00%	88.09%	11.91%	0.00%
48								
49	DistBill_RR-PF	496,614				255,893	100,181	140,540
50		100.00%	0.00%	0.00%	0.00%	51.53%	20.17%	28.30%
51								
52	GRT_RevxT	423,256	-	-	-	216,227	84,652	122,377
53		100.00%	0.00%	0.00%	0.00%	51.09%	20.00%	28.91%
54								
55	Labor	34,692	-	-	-	16,871	4,387	13,434
56		100.00%	0.00%	0.00%	0.00%	48.63%	12.64%	38.72%
57								
58	D-Labor-Op	9,777	-	-	-	7,029	2,098	650
59		100.00%	0.00%	0.00%	0.00%	71.89%	21.46%	6.65%
60								
61	D-Labor-Mnt	12,174	-	-	-	9,045	2,065	1,064
62		100.00%	0.00%	0.00%	0.00%	74.30%	16.96%	8.74%
63								

Duquesne Light Company
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0	Allocator Name	Total	Supply	Trans- mission	SubTrans- mission	Primary	Secondary	Billing
64	Labor_Pt	200.00%	0.00%	0.00%	0.00%	113.98%	39.76%	46.26%
65		100.00%	0.00%	0.00%	0.00%	56.99%	19.88%	23.13%
66	<hr/>							
67	IntanPt	107,340	-	-	-	7,919	3,033	96,389
68		100.00%	0.00%	0.00%	0.00%	7.38%	2.83%	89.80%
69	<hr/>							
70	IntanOth	17,732	-	-	-	7,919	3,033	6,781
71		100.00%	0.00%	0.00%	0.00%	44.66%	17.10%	38.24%
72	<hr/>							
70	DistPt	2,368,620	-	-	-	1,589,739	680,469	98,412
73		100.00%	0.00%	0.00%	0.00%	67.12%	28.73%	4.15%
74	<hr/>							
75	GenPtxL	261,018	-	-	-	128,592	32,596	99,830
76		100.00%	0.00%	0.00%	0.00%	49.27%	12.49%	38.25%
77	<hr/>							
78	Pretax	126,408	-	-	-	86,830	37,825	1,753
79		100.00%	0.00%	0.00%	0.00%	68.69%	29.92%	1.39%
80	<hr/>							
81	Plant	2,629,638	-	-	-	1,718,331	713,065	198,242
82		100.00%	0.00%	0.00%	0.00%	65.34%	27.12%	7.54%
83	<hr/>							

Duquesne Light Company
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Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	OH_Min	1	6.13%	0.00%	93.87%
14		100.00%	6.13%	0.00%	93.87%
15					
16	UG_Rad_Min	1	72.19%	0.00%	27.81%
17		100.00%	72.19%	0.00%	27.81%
18					
19	UG_Net_Min	1	53.04%	0.00%	46.96%
20		100.00%	53.04%	0.00%	46.96%
21					
22	UG_URD_Min	1	0.00%	0.00%	100.00%
23		100.00%	0.00%	0.00%	100.00%
24					
25	LTr_Min_OH	1	4.71%	0.00%	95.29%
26		100.00%	4.71%	0.00%	95.29%
27					
28	LTr_Min_Rad	1	87.39%	0.00%	12.61%
29		100.00%	87.39%	0.00%	12.61%
30					
31	LTr_Min_Net	1	5.60%	0.00%	94.40%
32		100.00%	5.60%	0.00%	94.40%
33					
34	LTr_Min_URD	1	12.09%	0.00%	87.91%
35		100.00%	12.09%	0.00%	87.91%
36					

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Duquesne Light Company
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Classification Factors

0	Allocator Name	Total	Demand	Commodity	Customer
37	Sec_RB	408910	69,967	-	338,943
38		100.00%	17.11%	0.00%	82.89%
39					
40	Sec-Pt	713,065	116,634	-	596,431
41		100.00%	16.36%	0.00%	83.64%
42					
43	Sec-GenPt	32596	3,883	-	28,713
44		100.00%	11.91%	0.00%	88.09%
45					
46	Sec-IntPt	3,033	477	-	2,556
47		100.00%	15.72%	0.00%	84.28%
48					
49	Sec-DiPt	680,469	112,751	-	567,718
50		100.00%	16.57%	0.00%	83.43%
51					
52	Sec-Lab	4,387	523	-	3,864
53		100.00%	11.91%	0.00%	88.09%
54					
55	Sec-Rev	84,652	13,759	-	70,892
56		100.00%	16.25%	0.00%	83.75%
57					
58	UG-Tot	17,767	10,022	-	7,745
59		100.00%	56.41%	0.00%	43.59%
60					
61	LTr-Tot	333,641	72,388	-	261,253
62		100.00%	21.70%	0.00%	78.30%
63					
64	Sec-Pretax	37,825	6,585	-	31,239
65		100.00%	17.41%	0.00%	82.59%
66					
67	Sec-LabPt	2	28.27%	0.00%	171.73%
68		100.00%	14.13%	0.00%	85.87%
69					
70	Sec-RetRRPF	100,181	16,283	-	83,897
71		100.00%	16.25%	0.00%	83.75%
72					

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Class Allocation Factors

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	None	-								
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3										
4	MWh-Meter	13,670,875	3,758,709	393,779	50,500	90,997	593,063	2,186,414	46,617	243,200
5		100.00%	27.49%	2.88%	0.37%	0.67%	4.34%	15.99%	0.34%	1.78%
6										
7	ICP	2,931	1,137	61	15	20	143	516	8	42
8		100.00%	38.78%	2.07%	0.51%	0.69%	4.87%	17.59%	0.27%	1.44%
9										
10	NCP	3,448	1,272	147	17	22	151	543	12	58
11		100.00%	36.87%	4.27%	0.49%	0.64%	4.37%	15.74%	0.36%	1.68%
12										
13	NCP-Prim	3,175	1,272	147	17	22	151	543	12	58
14		100.00%	40.05%	4.64%	0.53%	0.69%	4.74%	17.09%	0.39%	1.83%
15										
16	NCP-Prim-Net	150	-	-	-	1	1	18	1	3
17		100.00%	0.00%	0.00%	0.00%	0.83%	0.86%	11.76%	0.53%	2.13%
18										
19	NCP-Prim-NonNet	3,026	1,272	147	17	21	149	525	11	55
20		100.00%	42.03%	4.87%	0.56%	0.69%	4.93%	17.36%	0.38%	1.81%
21										
22	NCP-Prim-URD	162	143	17	2	-	-	-	-	-
23		100.00%	88.56%	10.26%	1.18%	0.00%	0.00%	0.00%	0.00%	0.00%
24										
25	NCP-Prim-Rad	1,626	32	4	0	21	149	525	11	55
26		100.00%	1.96%	0.23%	0.03%	1.28%	9.18%	32.30%	0.71%	3.38%
27										
28	NCP-Sec	3,065	1,272	147	17	22	151	543	12	58
29		100.00%	41.49%	4.81%	0.55%	0.72%	4.91%	17.71%	0.40%	1.89%
30										
31	NCP-Sec-Xfmr	1,544	-	47	5	-	90	513	5	55
32		100.00%	0.00%	3.02%	0.31%	0.00%	5.86%	33.24%	0.35%	3.56%
33										
34	NCP-Sec-Net	136	-	-	-	1	1	18	1	3
35		100.00%	0.00%	0.00%	0.00%	0.91%	0.94%	12.93%	0.58%	2.34%
36										
37	NCP-Sec-NonNet	2,929	1,272	147	17	21	149	525	11	55
38		100.00%	43.41%	5.03%	0.58%	0.71%	5.10%	17.93%	0.39%	1.87%
39										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
1	None	-							
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3									
4	MWh-Meter	13,670,875	3,129,948	500,818	1,350,173	1,245,988	27,297	32,118	21,254
5		100.00%	22.90%	3.66%	9.88%	9.11%	0.20%	0.23%	0.16%
6									
7	ICP	2,931	570	91	214	113	-	-	3
8		100.00%	19.44%	3.10%	7.29%	3.85%	0.00%	0.00%	0.09%
9									
10	NCP	3,448	617	102	243	241	12	9	3
11		100.00%	17.88%	2.96%	7.05%	6.99%	0.34%	0.27%	0.10%
12									
13	NCP-Prim	3,175	613	102	214	-	12	9	3
14		100.00%	19.32%	3.21%	6.75%	0.00%	0.36%	0.29%	0.10%
15									
16	NCP-Prim-Net	150	72	27	26	-	-	-	0
17		100.00%	48.33%	18.01%	17.55%	0.00%	0.00%	0.00%	0.02%
18									
19	NCP-Prim-NonNet	3,026	541	75	188	-	12	9	3
20		100.00%	17.88%	2.48%	6.21%	0.00%	0.38%	0.30%	0.11%
21									
22	NCP-Prim-URD	162	-	-	-	-	-	-	-
23		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24									
25	NCP-Prim-Rad	1,626	541	75	188	-	12	9	3
26		100.00%	33.28%	4.62%	11.56%	0.00%	0.71%	0.56%	0.20%
27									
28	NCP-Sec	3,065	570	97	152	-	12	9	3
29		100.00%	18.60%	3.17%	4.96%	0.00%	0.38%	0.30%	0.11%
30									
31	NCP-Sec-Xfmr	1,544	568	97	152	-	12	-	-
32		100.00%	36.79%	6.28%	9.84%	0.00%	0.75%	0.00%	0.00%
33									
34	NCP-Sec-Net	136	72	27	13	-	-	-	0
35		100.00%	53.18%	19.81%	9.28%	0.00%	0.00%	0.00%	0.02%
36									
37	NCP-Sec-NonNet	2,929	498	70	139	-	12	9	3
38		100.00%	17.00%	2.40%	4.76%	0.00%	0.39%	0.31%	0.11%
39									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
40	NCP-Sec-URD	162	143	17	2	-	-	-	-	-
41		100.00%	88.56%	10.26%	1.18%	0.00%	0.00%	0.00%	0.00%	0.00%
42										
43	NCP-Sec-Rad	1,529	32	4	0	21	149	525	11	55
44		100.00%	2.08%	0.24%	0.03%	1.36%	9.76%	34.34%	0.75%	3.59%
45										
46	NCP-Sec-Rad-Xfmr	1,481	-	-	-	17	146	523	11	55
47		100.00%	0.00%	0.00%	0.00%	1.11%	9.83%	35.33%	0.75%	3.69%
48										
49	MWh- Tx Level	14,852,206	4,124,567	432,107	55,416	99,855	650,789	2,399,231	51,155	266,872
50		100.00%	27.77%	2.91%	0.37%	0.67%	4.38%	16.15%	0.34%	1.80%
51										
52	Avg-Cust	591,163	491,704	31,720	3,823	22,836	19,161	9,550	2,328	1,014
53		100.00%	83.18%	5.37%	0.65%	3.86%	3.24%	1.62%	0.39%	0.17%
54										
55	Bills	7,093,960	5,900,445	380,645	45,871	274,037	229,926	114,600	27,937	12,172
56		100.00%	83.18%	5.37%	0.65%	3.86%	3.24%	1.62%	0.39%	0.17%
57										
58	Avg-Cust-Net	1,324	-	-	-	599	203	230	149	57
59		100.00%	0.00%	0.00%	0.00%	45.24%	15.33%	17.37%	11.25%	4.31%
60										
61	Avg-Cust-NonNet	589,839	491,704	31,720	3,823	22,237	18,958	9,320	2,179	957
62		100.00%	83.36%	5.38%	0.65%	3.77%	3.21%	1.58%	0.37%	0.16%
63										
64	Avg-Cust-URD	47,417	44,221	2,853	344	-	-	-	-	-
65		100.00%	93.26%	6.02%	0.73%	0.00%	0.00%	0.00%	0.00%	0.00%
66										
67	Avg-Cust-Rad	542,422	447,483	28,868	3,479	22,237	18,958	9,320	2,179	957
68		100.00%	82.50%	5.32%	0.64%	4.10%	3.49%	1.72%	0.40%	0.18%
69										
70	Services_Cost	165,917	136,404	8,800	1,060	6,606	7,591	3,783	922	402
71		100.00%	82.21%	5.30%	0.64%	3.98%	4.57%	2.28%	0.56%	0.24%
72										
73	Meters	610,202	511,141	30,548	3,785	24,671	22,398	12,204	2,736	1,489
74		100.00%	83.77%	5.01%	0.62%	4.04%	3.67%	2.00%	0.45%	0.24%
75										
76	Meters_Alpha	30,318	185	74	27	-	13,991	12,204	1,691	919
77		100.00%	0.61%	0.24%	0.09%	0.00%	46.15%	40.25%	5.58%	3.03%
78										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
40	NCP-Sec-URD	162	-	-	-	-	-	-	-
41		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42									
43	NCP-Sec-Rad	1,529	498	70	139	-	12	9	3
44		100.00%	32.56%	4.60%	9.11%	0.00%	0.76%	0.60%	0.21%
45									
46	NCP-Sec-Rad-Xfmr	1,481	498	70	139	-	12	8	3
47		100.00%	33.61%	4.75%	9.40%	0.00%	0.78%	0.53%	0.21%
48									
49	MWh- Tx Level	14,852,206	3,423,829	548,705	1,452,460	1,258,698	29,954	35,245	23,323
50		100.00%	23.05%	3.69%	9.78%	8.47%	0.20%	0.24%	0.16%
51									
52	Avg-Cust	591,163	767	113	28	4	1	7,000	1,114
53		100.00%	0.13%	0.02%	0.00%	0.00%	0.00%	1.18%	0.19%
54									
55	Bills	7,093,960	9,207	1,356	336	48	12	83,995	13,372
56		100.00%	0.13%	0.02%	0.00%	0.00%	0.00%	1.18%	0.19%
57									
58	Avg-Cust-Net	1,324	70	12	3	-	-	-	1
59		100.00%	5.29%	0.91%	0.23%	0.00%	0.00%	0.00%	0.08%
60									
61	Avg-Cust-NonNet	589,839	697	101	25	4	1	7,000	1,113
62		100.00%	0.12%	0.02%	0.00%	0.00%	0.00%	1.19%	0.19%
63									
64	Avg-Cust-URD	47,417	-	-	-	-	-	-	-
65		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
66									
67	Avg-Cust-Rad	542,422	697	101	25	4	1	7,000	1,113
68		100.00%	0.13%	0.02%	0.00%	0.00%	0.00%	1.29%	0.21%
69									
70	Services_Cost	165,917	304	45	0	0	0	0	0
71		100.00%	0.18%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%
72									
73	Meters	610,202	1,015	142	60	10	3	-	-
74		100.00%	0.17%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%
75									
76	Meters_Alpha	30,318	1,015	142	60	10	-	-	-
77		100.00%	3.35%	0.47%	0.20%	0.03%	0.00%	0.00%	0.00%
78									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
79	Meters_ERT_A3	579,884	510,956	30,474	3,758	24,671	8,407	-	1,045	570
80		100.00%	88.11%	5.26%	0.65%	4.25%	1.45%	0.00%	0.18%	0.10%
81										
82	Meter_Cost	65,384	43,516	2,624	332	3,249	8,047	5,553	974	530
83		100.00%	66.55%	4.01%	0.51%	4.97%	12.31%	8.49%	1.49%	0.81%
84										
85	Dist_Rev	419,595	205,126	16,922	1,656	6,733	23,446	56,596	2,105	6,254
86		100.00%	48.89%	4.03%	0.39%	1.60%	5.59%	13.49%	0.50%	1.49%
87										
88	Total_Rev	572,079	294,048	26,842	2,454	10,039	37,268	79,901	3,365	8,940
89		100.00%	51.40%	4.69%	0.43%	1.75%	6.51%	13.97%	0.59%	1.56%
90										
91	Supp_Rev	122,581	69,266	8,794	622	2,850	11,467	18,739	1,071	2,228
92		100.00%	56.51%	7.17%	0.51%	2.33%	9.35%	15.29%	0.87%	1.82%
93										
94	Trans_Rev	29,903	19,656	1,125	176	456	2,355	4,567	189	459
95		100.00%	65.73%	3.76%	0.59%	1.53%	7.88%	15.27%	0.63%	1.53%
96										
97	Total_Rev_POLR	441,351	214,398	17,881	1,776	6,856	24,012	58,496	2,151	6,471
98		100.00%	48.58%	4.05%	0.40%	1.55%	5.44%	13.25%	0.49%	1.47%
99										
100	Revenue-Res	323,345	294,048	26,842	2,454	0	0	0	0	0
101		100.00%	90.94%	8.30%	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%
102										
103	CustDeposits	9,005,072	5,551,255	677,608	23,833	427,503	880,785	988,000	87,278	138,944
104		100.00%	61.65%	7.52%	0.26%	4.75%	9.78%	10.97%	0.97%	1.54%
105										
106	Acct901	1,868	1,563	101	12	67	56	30	7	3
107		100.00%	83.64%	5.40%	0.65%	3.56%	3.02%	1.60%	0.37%	0.17%
108										
109	SmartMeter	718,746	511,141	30,548	3,785	49,342	57,294	48,816	8,213	4,769
110		100.00%	71.12%	4.25%	0.53%	6.87%	7.97%	6.79%	1.14%	0.66%
111										
112	Meter_Read	3,739	1,066	69	10	51	1,193	1,025	144	78
113		100.00%	28.51%	1.84%	0.27%	1.36%	31.90%	27.42%	3.86%	2.10%
114										
115	Meter_Tech	686	512	31	4	25	57	43	7	4
116		100.00%	74.58%	4.48%	0.56%	3.60%	8.36%	6.23%	1.01%	0.55%
117										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
79	Meters_ERT_A3	579,884	-	-	-	-	3	-	-
80		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
81									
82	Meter_Cost	65,384	462	65	27	5	1	-	-
83		100.00%	0.71%	0.10%	0.04%	0.01%	0.00%	0.00%	0.00%
84									
85	Dist_Rev	419,595	58,234	8,710	20,404	757	1,522	9,929	1,201
86		100.00%	13.88%	2.08%	4.86%	0.18%	0.36%	2.37%	0.29%
87									
88	Total_Rev	572,079	65,578	9,480	20,404	757	1,522	10,145	1,335
89		100.00%	11.46%	1.66%	3.57%	0.13%	0.27%	1.77%	0.23%
90									
91	Supp_Rev	122,581	6,595	633	0	0	0	206	111
92		100.00%	5.38%	0.52%	0.00%	0.00%	0.00%	0.17%	0.09%
93									
94	Trans_Rev	29,903	749	138	0	0	0	11	23
95		100.00%	2.50%	0.46%	0.00%	0.00%	0.00%	0.04%	0.08%
96									
97	Total_Rev_POLR	441,351	63,710	9,420	21,887	1,640	1,522	9,929	1,201
98		100.00%	14.44%	2.13%	4.96%	0.37%	0.34%	2.25%	0.27%
99									
100	Revenue-Res	323,345	0	0	0	0	0	0	0
101		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102									
103	CustDeposits	9,005,072	211,047	8,496	9,791	-	-	-	532
104		100.00%	2.34%	0.09%	0.11%	0.00%	0.00%	0.00%	0.01%
105									
106	Acct901	1,868	5	1	3	1	0	17	3
107		100.00%	0.25%	0.04%	0.16%	0.06%	0.00%	0.92%	0.15%
108									
109	SmartMeter	718,746	3,994	564	240	40	-	-	-
110		100.00%	0.56%	0.08%	0.03%	0.01%	0.00%	0.00%	0.00%
111									
112	Meter_Read	3,739	85	12	5	1	0	-	-
113		100.00%	2.28%	0.32%	0.13%	0.02%	0.00%	0.00%	0.00%
114									
115	Meter_Tech	686	4	0	0	0	0	-	-
116		100.00%	0.52%	0.07%	0.03%	0.01%	0.00%	0.00%	0.00%
117									

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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
118	Acct903	27,583	23,034	1,499	179	999	847	444	102	47
119		100.00%	83.51%	5.43%	0.65%	3.62%	3.07%	1.61%	0.37%	0.17%
120										
121	Acct908	3,698	3,076	198	24	143	120	60	15	6
122		100.00%	83.18%	5.37%	0.65%	3.86%	3.24%	1.62%	0.39%	0.17%
123										
124	Write-Offs	47	30	3	0	1	3	4	0	0
125		100.00%	64.25%	5.86%	0.54%	1.81%	6.71%	7.72%	0.61%	0.86%
126										
127	Delinquent-Dol	2,164,724	1,879,803	172,359	15,760	4,076	15,129	32,437	883	2,346
128		100.00%	86.84%	7.96%	0.73%	0.19%	0.70%	1.50%	0.04%	0.11%
129										
130	StLgt-Cost	0	0	0	0	0	0	0	0	0
131		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
132										
133	Cust-Res	527	492	32	4	0	0	0	0	0
134		100.00%	93.26%	6.02%	0.73%	0.00%	0.00%	0.00%	0.00%	0.00%
135										
136	PriD-RB	966,631	324,549	37,582	4,348	7,388	50,891	185,274	4,191	19,892
137		100.00%	33.58%	3.89%	0.45%	0.76%	5.26%	19.17%	0.43%	2.06%
138										
139	PriD-Lab	16,871	6,277	727	84	125	866	3,100	70	330
140		100.00%	37.20%	4.31%	0.50%	0.74%	5.13%	18.37%	0.41%	1.95%
141										
142	PriD-DxPt	1,589,739	538,377	62,370	7,174	12,424	84,462	304,988	6,925	32,689
143		100.00%	33.87%	3.92%	0.45%	0.78%	5.31%	19.18%	0.44%	2.06%
144										
145	PriD-Pt	1,718,331	585,018	67,773	7,795	13,381	90,925	328,404	7,459	35,206
146		100.00%	34.05%	3.94%	0.45%	0.78%	5.29%	19.11%	0.43%	2.05%
147										
148	PriD-IntPt	7,919	2,753	319	37	61	417	1,502	34	161
149		100.00%	34.76%	4.03%	0.46%	0.77%	5.26%	18.97%	0.43%	2.03%
150										
151	PriD-GenPt	128,592	46,641	5,403	621	957	6,463	23,415	534	2,517
152		100.00%	36.27%	4.20%	0.48%	0.74%	5.03%	18.21%	0.42%	1.96%
153										
154	PriD-UG	400,349	53,655	6,216	715	4,187	27,237	100,578	2,351	11,003
155		100.00%	13.40%	1.55%	0.18%	1.05%	6.80%	25.12%	0.59%	2.75%
156										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
118	Acct903	27,583	61	9	28	10	0	278	44
119		100.00%	0.22%	0.03%	0.10%	0.04%	0.00%	1.01%	0.16%
120									
121	Acct908	3,698	5	1	0	0	0	44	7
122		100.00%	0.13%	0.02%	0.00%	0.00%	0.00%	1.18%	0.19%
123									
124	Write-Offs	47	3	0	1	0	0	1	0
125		100.00%	6.34%	0.92%	1.97%	0.07%	0.27%	1.83%	0.24%
126									
127	Delinquent-Dol	2,164,724	26,622	2,487	7,273	270	618	4,119	542
128		100.00%	1.23%	0.11%	0.34%	0.01%	0.03%	0.19%	0.03%
129									
130	StLgt-Cost	0	0	0	0	0	0	0	0
131		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
132									
133	Cust-Res	527	0	0	0	0	0	0	0
134		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
135									
136	PriD-RB	966,631	213,289	36,489	74,571	-	3,931	3,116	1,120
137		100.00%	22.07%	3.77%	7.71%	0.00%	0.41%	0.32%	0.12%
138									
139	PriD-Lab	16,871	3,419	545	1,192	-	67	53	19
140		100.00%	20.26%	3.23%	7.07%	0.00%	0.39%	0.31%	0.11%
141									
142	PriD-DxPt	1,589,739	347,149	58,459	121,262	-	6,478	5,136	1,845
143		100.00%	21.84%	3.68%	7.63%	0.00%	0.41%	0.32%	0.12%
144									
145	PriD-Pt	1,718,331	374,110	63,086	130,686	-	6,973	5,528	1,986
146		100.00%	21.77%	3.67%	7.61%	0.00%	0.41%	0.32%	0.12%
147									
148	PriD-IntPt	7,919	1,696	282	592	-	32	25	9
149		100.00%	21.41%	3.56%	7.48%	0.00%	0.40%	0.32%	0.12%
150									
151	PriD-GenPt	128,592	26,960	4,627	9,423	-	495	393	141
152		100.00%	20.97%	3.60%	7.33%	0.00%	0.39%	0.31%	0.11%
153									
154	PriD-UG	400,349	123,469	23,329	43,299	-	2,072	1,643	594
155		100.00%	30.84%	5.83%	10.82%	0.00%	0.52%	0.41%	0.15%
156									

Duquesne Light Company
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Class Allocation Factors

0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
157	PriD-LTr	21,489	9,031	1,046	120	148	1,060	3,730	82	390
158		100.00%	42.03%	4.87%	0.56%	0.69%	4.93%	17.36%	0.38%	1.81%
159										
160	PriD-Pretax	86,830	57,512	3,354	246	2,376	5,295	5,674	528	711
161		100.00%	66.23%	3.86%	0.28%	2.74%	6.10%	6.53%	0.61%	0.82%
162										
163	SecD-RB	69,967	5,303	795	91	678	5,720	21,580	450	2,298
164		100.00%	7.58%	1.14%	0.13%	0.97%	8.17%	30.84%	0.64%	3.28%
165										
166	SecD-Lab	523	72	9	1	5	40	148	3	16
167		100.00%	13.80%	1.75%	0.20%	0.99%	7.60%	28.23%	0.61%	3.02%
168										
169	SecD-DxPt	112,751	8,759	1,304	147	1,112	9,223	34,681	727	3,695
170		100.00%	7.77%	1.16%	0.13%	0.99%	8.18%	30.76%	0.64%	3.28%
171										
172	SecD-Pt	116,634	9,295	1,372	154	1,150	9,518	35,777	751	3,813
173		100.00%	7.97%	1.18%	0.13%	0.99%	8.16%	30.67%	0.64%	3.27%
174										
175	SecD-IntPt	477	41	6	1	5	39	145	3	15
176		100.00%	8.60%	1.24%	0.14%	0.99%	8.10%	30.41%	0.64%	3.24%
177										
178	SecD-UG	30,525	537	62	7	394	2,565	9,474	222	1,037
179		100.00%	1.76%	0.20%	0.02%	1.29%	8.40%	31.04%	0.73%	3.40%
180										
181	SecD-LTr	72,388	3,952	747	82	647	6,157	23,444	467	2,474
182		100.00%	5.46%	1.03%	0.11%	0.89%	8.51%	32.39%	0.65%	3.42%
183										
184	SecD-Pretax	6,585	5,710	436	41	146	213	(164)	25	(11)
185		100.00%	86.71%	6.62%	0.63%	2.21%	3.24%	-2.49%	0.38%	-0.16%
186										
187	SecC-RB	338,943	258,600	16,634	2,013	19,498	12,745	8,098	3,317	1,317
188		100.00%	76.30%	4.91%	0.59%	5.75%	3.76%	2.39%	0.98%	0.39%
189										
190	SecC-Lab	3,864	2,568	166	20	157	113	66	23	9
191		100.00%	66.47%	4.29%	0.52%	4.05%	2.92%	1.70%	0.59%	0.24%
192										
193	SecC-DxPt	567,718	416,882	26,894	3,241	31,410	20,667	13,235	5,343	2,148
194		100.00%	73.43%	4.74%	0.57%	5.53%	3.64%	2.33%	0.94%	0.38%
195										

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Duquesne Light Company
Class ACOS Study
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Class Allocation Factors

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
157	PriD-LTr	21,489	3,843	534	1,335	-	82	65	23
158		100.00%	17.88%	2.48%	6.21%	0.00%	0.38%	0.30%	0.11%
159									
160	PriD-Pretax	86,830	3,935	264	1,414	366	272	4,434	449
161		100.00%	4.53%	0.30%	1.63%	0.42%	0.31%	5.11%	0.52%
162									
163	SecD-RB	69,967	22,426	3,712	6,032	-	467	301	115
164		100.00%	32.05%	5.31%	8.62%	0.00%	0.67%	0.43%	0.16%
165									
166	SecD-Lab	523	155	26	41	-	3	2	1
167		100.00%	29.67%	5.03%	7.92%	0.00%	0.61%	0.42%	0.16%
168									
169	SecD-DxPt	112,751	36,030	5,971	9,685	-	749	484	184
170		100.00%	31.96%	5.30%	8.59%	0.00%	0.66%	0.43%	0.16%
171									
172	SecD-Pt	116,634	37,182	6,166	9,992	-	772	501	190
173		100.00%	31.88%	5.29%	8.57%	0.00%	0.66%	0.43%	0.16%
174									
175	SecD-IntPt	477	151	25	41	-	3	2	1
176		100.00%	31.64%	5.26%	8.50%	0.00%	0.66%	0.43%	0.16%
177									
178	SecD-UG	30,525	10,911	2,121	2,789	-	195	155	56
179		100.00%	35.75%	6.95%	9.14%	0.00%	0.64%	0.51%	0.18%
180									
181	SecD-LTr	72,388	23,447	3,613	6,428	-	515	299	117
182		100.00%	32.39%	4.99%	8.88%	0.00%	0.71%	0.41%	0.16%
183									
184	SecD-Pretax	6,585	(184)	(59)	96	23	6	279	27
185		100.00%	-2.79%	-0.89%	1.47%	0.35%	0.09%	4.23%	0.41%
186									
187	SecC-RB	338,943	1,362	228	52	2	0	14,636	441
188		100.00%	0.40%	0.07%	0.02%	0.00%	0.00%	4.32%	0.13%
189									
190	SecC-Lab	3,864	9	1	0	0	0	727	5
191		100.00%	0.23%	0.04%	0.01%	0.00%	0.00%	18.82%	0.13%
192									
193	SecC-DxPt	567,718	2,237	368	86	2	1	44,494	711
194		100.00%	0.39%	0.06%	0.02%	0.00%	0.00%	7.84%	0.13%
195									

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Duquesne Light Company
Class ACOS Study
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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
196	SecC-Pt	596,431	435,967	28,125	3,389	32,573	21,506	13,722	5,512	2,217
197		100.00%	73.10%	4.72%	0.57%	5.46%	3.61%	2.30%	0.92%	0.37%
198										
199	SecC-IntPt	2,556	1,843	119	14	134	90	56	22	9
200		100.00%	72.10%	4.65%	0.56%	5.25%	3.50%	2.21%	0.87%	0.35%
201										
202	SecC-UG	23,590	17,039	1,099	132	2,295	987	896	509	197
203		100.00%	72.23%	4.66%	0.56%	9.73%	4.18%	3.80%	2.16%	0.84%
204										
205	SecC-LTr	261,253	198,582	12,811	1,544	19,769	10,625	7,859	3,765	1,483
206		100.00%	76.01%	4.90%	0.59%	7.57%	4.07%	3.01%	1.44%	0.57%
207										
208	SecC-UG	23,590	17,039	1,099	132	2,295	987	896	509	197
209		100.00%	72.23%	4.66%	0.56%	9.73%	4.18%	3.80%	2.16%	0.84%
210										
211	SecC-Pretax	31,239	7,501	1,069	68	(725)	2,528	8,228	40	873
212		100.00%	24.01%	3.42%	0.22%	-2.32%	8.09%	26.34%	0.13%	2.80%
213										
214	Bill-RB	167,714	125,200	7,889	979	7,527	9,922	8,054	1,263	798
215		100.00%	74.65%	4.70%	0.58%	4.49%	5.92%	4.80%	0.75%	0.48%
216										
217	Bill-Lab	13,434	11,038	711	86	489	518	306	63	30
218		100.00%	82.16%	5.29%	0.64%	3.64%	3.85%	2.27%	0.47%	0.23%
219										
220	Bill-DxLab	1,793	1,315	79	10	68	161	118	20	11
221		100.00%	73.35%	4.41%	0.55%	3.80%	8.97%	6.58%	1.09%	0.59%
222										
223	Bill-DxPt	98,412	65,313	3,939	498	4,877	12,207	8,447	1,478	804
224		100.00%	66.37%	4.00%	0.51%	4.96%	12.40%	8.58%	1.50%	0.82%
225										
226	Bill-Pt	198,242	147,333	9,222	1,135	8,510	16,055	10,717	1,944	1,030
227		100.00%	74.32%	4.65%	0.57%	4.29%	8.10%	5.41%	0.98%	0.52%
228										
229	Bill-IntPt	96,389	73,641	4,569	558	5,330	5,698	4,363	786	432
230		100.00%	76.40%	4.74%	0.58%	5.53%	5.91%	4.53%	0.81%	0.45%
231										
232	Bill-IntOth	6,781	5,563	358	43	262	263	146	32	15
233		100.00%	82.04%	5.28%	0.64%	3.86%	3.88%	2.15%	0.47%	0.22%
234										

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Duquesne Light Company
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Class Allocation Factors

0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
196	SecC-Pt	596,431	2,304	379	88	3	1	49,898	749
197		100.00%	0.39%	0.06%	0.01%	0.00%	0.00%	8.37%	0.13%
198									
199	SecC-IntPt	2,556	9	2	0	0	0	254	3
200		100.00%	0.36%	0.06%	0.01%	0.00%	0.00%	9.93%	0.13%
201									
202	SecC-UG	23,590	233	40	10	0	0	128	24
203		100.00%	0.99%	0.17%	0.04%	0.00%	0.00%	0.54%	0.10%
204									
205	SecC-LTr	261,253	1,657	278	69	1	0	2,406	403
206		100.00%	0.63%	0.11%	0.03%	0.00%	0.00%	0.92%	0.15%
207									
208	SecC-UG	23,590	233	40	10	0	0	128	24
209		100.00%	0.99%	0.17%	0.04%	0.00%	0.00%	0.54%	0.10%
210									
211	SecC-Pretax	31,239	9,114	1,361	3,231	120	241	(2,555)	144
212		100.00%	29.17%	4.36%	10.34%	0.38%	0.77%	-8.18%	0.46%
213									
214	Bill-RB	167,714	2,669	422	993	860	20	954	163
215		100.00%	1.59%	0.25%	0.59%	0.51%	0.01%	0.57%	0.10%
216									
217	Bill-Lab	13,434	36	5	13	5	0	116	19
218		100.00%	0.27%	0.04%	0.10%	0.04%	0.00%	0.87%	0.14%
219									
220	Bill-DxLab	1,793	10	1	1	0	0	-	-
221		100.00%	0.55%	0.08%	0.03%	0.01%	0.00%	0.00%	0.00%
222									
223	Bill-DxPt	98,412	703	98	42	7	1	-	-
224		100.00%	0.71%	0.10%	0.04%	0.01%	0.00%	0.00%	0.00%
225									
226	Bill-Pt	198,242	971	137	140	43	2	864	138
227		100.00%	0.49%	0.07%	0.07%	0.02%	0.00%	0.44%	0.07%
228									
229	Bill-IntPt	96,389	357	51	22	4	0	498	79
230		100.00%	0.37%	0.05%	0.02%	0.00%	0.00%	0.52%	0.08%
231									
232	Bill-IntOth	6,781	13	2	2	1	0	71	11
233		100.00%	0.20%	0.03%	0.03%	0.01%	0.00%	1.04%	0.17%
234									

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Duquesne Light Company
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0	Allocator Name	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
235	Bill-Pretax	1,753	(29,385)	(990)	(217)	(2,225)	171	10,282	(167)	1,200
236		100.00%	-1675.86%	-56.43%	-12.38%	-126.90%	9.75%	586.40%	-9.54%	68.41%
237										
238	Bill-OM	88,445	67,581	4,530	534	2,916	4,495	3,736	521	368
239		100.00%	76.41%	5.12%	0.60%	3.30%	5.08%	4.22%	0.59%	0.42%
240										
241	PriD-OM	68,696	25,532	2,958	340	510	3,533	12,641	284	1,343
242		100.00%	37.17%	4.31%	0.50%	0.74%	5.14%	18.40%	0.41%	1.96%
243										
244	SecC-OM	16,991	11,899	768	93	741	531	311	109	45
245		100.00%	70.03%	4.52%	0.54%	4.36%	3.12%	1.83%	0.64%	0.26%
246										
247	SecD-OM	2,438	325	42	5	24	187	695	15	74
248		100.00%	13.31%	1.72%	0.20%	0.98%	7.66%	28.52%	0.61%	3.04%
249										
250	Total-OM	176,570	105,337	8,297	971	4,191	8,745	17,384	928	1,831
251		100.00%	59.66%	4.70%	0.55%	2.37%	4.95%	9.85%	0.53%	1.04%
252										
253	Dist_NetRev	423,256	207,473	17,136	1,676	6,799	23,691	56,881	2,127	6,286
254		100.00%	49.02%	4.05%	0.40%	1.61%	5.60%	13.44%	0.50%	1.49%
255										
256	DistPlant	2,368,620	1,029,331	94,506	11,059	49,822	126,559	361,351	14,473	39,336
257		100.00%	43.46%	3.99%	0.47%	2.10%	5.34%	15.26%	0.61%	1.66%
258										
259	Labor	34,692	19,954	1,613	190	776	1,537	3,619	158	385
260		100.00%	57.52%	4.65%	0.55%	2.24%	4.43%	10.43%	0.46%	1.11%
261										
262	All_Labor	57,476	32,722	2,647	312	1,301	2,577	6,115	269	653
263		100.00%	56.93%	4.61%	0.54%	2.26%	4.48%	10.64%	0.47%	1.14%
264										
265	Total_RR	509,776	266,285	22,129	2,605	12,212	26,268	63,157	2,978	6,798
266		100.00%	52.24%	4.34%	0.51%	2.40%	5.15%	12.39%	0.58%	1.33%
267										

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0	Allocator Name	Total	GL	GLH	L	HVPS	SE	SL	UMS
235	Bill-Pretax	1,753	13,933	2,081	4,887	(94)	380	1,725	174
236		100.00%	794.61%	118.65%	278.70%	-5.38%	21.67%	98.37%	9.92%
237									
238	Bill-OM	88,445	1,624	246	581	294	33	852	134
239		100.00%	1.84%	0.28%	0.66%	0.33%	0.04%	0.96%	0.15%
240									
241	PriD-OM	68,696	13,923	2,213	4,855	-	272	215	77
242		100.00%	20.27%	3.22%	7.07%	0.00%	0.40%	0.31%	0.11%
243									
244	SecC-OM	16,991	44	7	2	0	0	2,419	23
245		100.00%	0.26%	0.04%	0.01%	0.00%	0.00%	14.24%	0.14%
246									
247	SecD-OM	2,438	726	122	195	-	15	10	4
248		100.00%	29.79%	5.00%	7.98%	0.00%	0.61%	0.42%	0.16%
249									
250	Total-OM	176,570	16,317	2,588	5,632	294	320	3,497	238
251		100.00%	9.24%	1.47%	3.19%	0.17%	0.18%	1.98%	0.13%
252									
253	Dist_NetRev	423,256	58,469	8,744	20,477	760	1,532	9,996	1,210
254		100.00%	13.81%	2.07%	4.84%	0.18%	0.36%	2.36%	0.29%
255									
256	DistPlant	2,368,620	386,119	64,896	131,074	9	7,228	50,114	2,740
257		100.00%	16.30%	2.74%	5.53%	0.00%	0.31%	2.12%	0.12%
258									
259	Labor	34,692	3,619	578	1,247	5	70	898	43
260		100.00%	10.43%	1.66%	3.59%	0.01%	0.20%	2.59%	0.13%
261									
262	All_Labor	57,476	6,145	988	2,113	7	118	1,438	71
263		100.00%	10.69%	1.72%	3.68%	0.01%	0.21%	2.50%	0.12%
264									
265	Total_RR	509,776	64,070	10,640	21,853	435	1,207	8,513	626
266		100.00%	12.57%	2.09%	4.29%	0.09%	0.24%	1.67%	0.12%
267									

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)

INDEX TO EXHIBIT 6-6

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Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Allocator Values

Line	Allocator Names	Units	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
ALLOCATION VALUES											
1	MWh-Meter	MWh	13,670,875	3,758,709	393,779	50,500	90,997	593,063	2,186,414	46,617	243,200
2	1CP	MW	2,930.7	1,136.6	60.6	14.9	20.2	142.6	515.6	8.0	42.2
3	NCP	MW	3,448.3	1,271.5	147.3	16.9	22.1	150.6	542.7	12.3	58.1
4	NCP-Prim	MW	3,175.0	1,271.5	147.3	16.9	22.1	150.6	542.7	12.3	58.1
5	NCP-Prim-Net	MW	149.5	0.0	0.0	0.0	1.2	1.3	17.6	0.8	3.2
6	NCP-Prim-NonNet	MW	3,025.5	1,271.5	147.3	16.9	20.8	149.3	525.1	11.5	54.9
7	NCP-Prim-URD	MW	162.0	143.4	16.6	1.9	0.0	0.0	0.0	0.0	0.0
8	NCP-Prim-Rad	MW	1,625.7	31.8	3.7	0.4	20.8	149.3	525.1	11.5	54.9
9	NCP-Sec	MW	3,064.8	1,271.5	147.3	16.9	22.1	150.6	542.7	12.3	58.1
10	NCP-Sec-Xfmr	MW	1,543.6	0.0	46.6	4.8	0.0	90.4	513.1	5.4	55.0
11	NCP-Sec-Net	MW	135.9	0.0	0.0	0.0	1.2	1.3	17.6	0.8	3.2
12	NCP-Sec-NonNet	MW	2,928.9	1,271.5	147.3	16.9	20.8	149.3	525.1	11.5	54.9
13	NCP-Sec-URD	MW	162.0	143.4	16.6	1.9	0.0	0.0	0.0	0.0	0.0
14	NCP-Sec-Rad	MW	1,529.1	31.8	3.7	0.4	20.8	149.3	525.1	11.5	54.9
15	NCP-Sec-Rad-Xfmr	MW	1,481.0	0.0	0.0	0.0	16.5	145.6	523.3	11.1	54.7
16	MWh- Tx Level	MWh	14,852,206	4,124,567	432,107	55,416	99,855	650,789	2,399,231	51,155	266,872
17	Avg-Cust	#	591,163	491,704	31,720	3,823	22,836	19,161	9,550	2,328	1,014
18	Avg-Cust-Net	#	1,324	0	0	0	599	203	230	149	57
19	Avg-Cust-NonNet	#	589,839	491,704	31,720	3,823	22,237	18,958	9,320	2,179	957
20	Avg-Cust-URD	#	47,417	44,221	2,853	344					
21	Avg-Cust-Rad	#	542,422	447,483	28,868	3,479	22,237	18,958	9,320	2,179	957
22	Services Cost	#	165,917	136,404	8,800	1,060	6,606	7,591	3,783	922	402
23	Meters	#	610,202	511,141	30,548	3,785	24,671	22,398	12,204	2,736	1,489
24	Meters Alpha	#	30,318	185	74	27	0	13,991	12,204	1,691	919
25	Meters ERT A3	#	579,884	510,956	30,474	3,758	24,671	8,407	0	1,045	570
26	Meter Cost	\$000	65,384	43,516	2,624	332	3,249	8,047	5,553	974	530
27	Dist Rev	\$000	419,595	205,126	16,922	1,656	6,733	23,446	56,596	2,105	6,254
28	Total Rev	\$000	572,079	294,048	26,842	2,454	10,039	37,268	79,901	3,365	8,940
29	Supp Rev	\$000	122,581	69,266	8,794	622	2,850	11,467	18,739	1,071	2,228
30	Trans Rev	\$000	29,903	19,656	1,125	176	456	2,355	4,567	189	459
31	Total Rev POLR	\$000	441,351	214,398	17,881	1,776	6,856	24,012	58,496	2,151	6,471
32	Revenue-Res	\$000	323,345	294,048	26,842	2,454					

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Allocator Values

Line	Allocator Names	Units	Total	GL	GLH	L	HVPS	SE	SL	UMS
ALLOCATION VALUES										
1	MWh-Meter	MWh	13,670,875	3,129,948	500,818	1,350,173	1,245,988	27,297	32,118	21,254
2	1CP	MW	2,930.7	569.7	91.0	213.7	112.9	0.0	0.0	2.6
3	NCP	MW	3,448.3	616.6	102.1	243.2	241.0	11.6	9.2	3.3
4	NCP-Prim	MW	3,175.0	613.4	102.1	214.2	0.0	11.6	9.2	3.3
5	NCP-Prim-Net	MW	149.5	72.3	26.9	26.2	0.0	0.0	0.0	0.0
6	NCP-Prim-NonNet	MW	3,025.5	541.1	75.1	187.9	0.0	11.6	9.2	3.3
7	NCP-Prim-URD	MW	162.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	NCP-Prim-Rad	MW	1,625.7	541.1	75.1	187.9	0.0	11.6	9.2	3.3
9	NCP-Sec	MW	3,064.8	570.2	97.3	151.9	0.0	11.6	9.2	3.3
10	NCP-Sec-Xfmr	MW	1,543.6	568.0	97.0	151.8	0.0	11.6	0.0	0.0
11	NCP-Sec-Net	MW	135.9	72.3	26.9	12.6	0.0	0.0	0.0	0.0
12	NCP-Sec-NonNet	MW	2,928.9	497.9	70.4	139.3	0.0	11.6	9.2	3.3
13	NCP-Sec-URD	MW	162.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	NCP-Sec-Rad	MW	1,529.1	497.9	70.4	139.3	0.0	11.6	9.2	3.3
15	NCP-Sec-Rad-Xfmr	MW	1,481.0	497.8	70.4	139.3	0.0	11.6	7.8	3.1
16	MWh- Tx Level	MWh	14,852,206	3,423,829	548,705	1,452,460	1,258,698	29,954	35,245	23,323
17	Avg-Cust	#	591,163	767	113	28	4	1	7,000	1,114
18	Avg-Cust-Net	#	1,324	70	12	3	0	0	0	1
19	Avg-Cust-NonNet	#	589,839	697	101	25	4	1	7,000	1,113
20	Avg-Cust-URD	#	47,417							
21	Avg-Cust-Rad	#	542,422	697	101	25	4	1	7,000	1,113
22	Services Cost	#	165,917	304	45	0	0	0	0	0
23	Meters	#	610,202	1,015	142	60	10	3	0	0
24	Meters Alpha	#	30,318	1,015	142	60	10	0	0	0
25	Meters ERT A3	#	579,884	0	0	0	0	3	0	0
26	Meter Cost	\$000	65,384	462	65	27	5	1	0	0
27	Dist Rev	\$000	419,595	58,234	8,710	20,404	757	1,522	9,929	1,201
28	Total Rev	\$000	572,079	65,578	9,480	20,404	757	1,522	10,145	1,335
29	Supp Rev	\$000	122,581	6,595	633	0	0	0	206	111
30	Trans Rev	\$000	29,903	749	138	0	0	0	11	23
31	Total Rev POLR	\$000	441,351	63,710	9,420	21,887	1,640	1,522	9,929	1,201
32	Revenue-Res	\$000	323,345							

Duquesne Light Company
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Class Allocated Cost of Service Study (ACOS)
Allocator Values

Line	Allocator Names	Units	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
33	CustDeposits	\$000	9,005	5,551	678	24	428	881	988	87	139
34	Acct901	\$000	1,868	1,563	101	12	67	56	30	7	3
35	SmartMeter	\$000	718,746	511,141	30,548	3,785	49,342	57,294	48,816	8,213	4,769
36	Meter_Read	\$000	3,739	1,066	69	10	51	1,193	1,025	144	78
37	Meter_Tech	\$000	686	512	31	4	25	57	43	7	4
38	Acct903	\$000	27,583	23,034	1,499	179	999	847	444	102	47
39	Acct908	\$000	3,698	3,076	198	24	143	120	60	15	6
40	Write-Offs	\$000	47,246	30,354	2,771	253	854	3,171	3,648	286	408
41	Write-Offs W-CAP	\$000	51,248	33,844	3,263	274	854	3,171	3,648	286	408
42	Delinquent-Dol	\$000	2,164,724	1,879,803	172,359	15,760	4,076	15,129	32,437	883	2,346
43	StLgt-Cost	\$000	1								
44	Calls_In	#	1,639,875	1,390,271	90,202	10,860	46,288	40,635	25,853	4,854	2,781
45	Bills	#	7,093,960	5,900,445	380,645	45,871	274,037	229,926	114,600	27,937	12,172
46	MWh-Res	MWh	4,202,988	3,758,709	393,779	50,500					
47	Cust-Res	#	527,247	491,704	31,720	3,823					
48	Cust-NonRes	#	63,885	0	0	0	22,836	19,161	9,550	2,328	1,014
49	Cust-Special	#	32								
50	Cust-X-Large	#	582,136	491,704	31,720	3,823	22,836	19,161	9,550	2,328	1,014
51	Cust-X-Ltg	#	583,048	491,704	31,720	3,823	22,836	19,161	9,550	2,328	1,014

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Allocator Values

Line	Allocator Names	Units	Total	GL	GLH	L	HVPS	SE	SL	UMS
33	CustDeposits	\$000	9,005	211	8	10	0	0	0	1
34	Acct901	\$000	1,868	5	1	3	1	0	17	3
35	SmartMeter	\$000	718,746	3,994	564	240	40	0	0	0
36	Meter_Read	\$000	3,739	85	12	5	1	0	0	0
37	Meter_Tech	\$000	686	4	0	0	0	0	0	0
38	Acct903	\$000	27,583	61	9	28	10	0	278	44
39	Acct908	\$000	3,698	5	1	0	0	0	44	7
40	Write-Offs	\$000	47,246	2,994	433	932	35	130	863	114
41	Write-Offs W-CAP	\$000	51,248	2,994	433	932	35	130	863	114
42	Delinquent-Dol	\$000	2,164,724	26,622	2,487	7,273	270	618	4,119	542
43	StLgt-Cost	\$000	1						1	
44	Calls_In	#	1,639,875	9,164	1,435	8,819	3,574	96	4,326	719
45	Bills	#	7,093,960	9,207	1,356	336	48	12	83,995	13,372
46	MWh-Res	MWh	4,202,988							
47	Cust-Res	#	527,247							
48	Cust-NonRes	#	63,885	767	113	0	0	1	7,000	1,114
49	Cust-Special	#	32			28	4			
50	Cust-X-Large	#	582,136							
51	Cust-X-Ltg	#	583,048	767	113	28	4			

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Results of Functionalization and Classification of Distribution Assets

Line	Acct. #	Account Description	Account Dollars \$000	Primary Distribution % of Total	Secondary % of Total	Customer Component of Secondary	Secondary Distribution Function	Customer Component of Secondary	Billing Function- 100% Customer	Customer Component of Account
1	360	Land & Land Rights	13,038	100.00%	0.00%	N/A	0			
2										
3	361	Structures & Improvements	60,673	100.00%	0.00%	N/A	0			
4										
5	362	Station Equipment	410,962	100.00%	0.00%	N/A	0			
6										
7		Station Equipment, Structures and Equipment- Customers Premises	13,188	100.00%	0.00%	N/A	0			
8										
9	364	Poles, Towers & Fixtures	412,783	80.69%	19.31%	93.87%	79,717	74,827		18.13%
10										
11	365	Overhead Conductors & Devices	417,626	80.69%	19.31%	93.87%	80,652	75,705		18.13%
12										
13	366	Underground Conduits:								
14		UG Radial	107,428	89.07%	10.93%	27.81%	11,739	3,265		3.04%
15		UG Network	20,889	86.04%	13.96%	46.96%	2,917	1,370		6.56%
16		URD	20,889	85.11%	14.89%	100.00%	3,110	3,110		14.89%
17		Account 366 Total	<u>149,206</u>	88.09%	11.91%	43.59%	<u>17,767</u>	<u>7,745</u>	0	5.19%
18										
19	367	Underground Conductors:								
20		UG Radial	219,786	89.07%	10.93%	27.81%	24,017	6,679		3.04%
21		UG Network	42,736	86.04%	13.96%	46.96%	5,967	2,802		6.56%
22		URD	42,736	85.11%	14.89%	100.00%	6,364	6,364		14.89%
23		Account 367 Total	<u>305,258</u>	88.09%	11.91%	43.59%	<u>36,348</u>	<u>15,845</u>	0	5.19%
24										
25	368	Line Transformers:								
26		Overhead	224,866	9.56%	90.44%	95.29%	203,377	193,803		86.19%
27		UG Radial	64,952	0.00%	100.00%	12.61%	64,952	8,191		12.61%
28		UG Network	28,395	0.00%	100.00%	94.40%	28,395	26,805		94.40%
29		URD	36,917	0.00%	100.00%	87.91%	36,917	32,454		87.91%
30		Account 368 Total	<u>355,130</u>	6.05%	93.95%	78.30%	<u>333,641</u>	<u>261,253</u>	0	73.57%
31										
32	369	Services	92,170	0.00%	100.00%	100.00%	92,170	92,170		100.00%
33	370	Meters	98,132	0.00%	100.00%	100.00%	0	0	98,132	100.00%
34	370.1	Meter Communications	280	0.00%	100.00%	100.00%	0	0	280	100.00%
35	373	Street Lighting	40,174	0.00%	100.00%	100.00%	40,174	40,174		100.00%
36										
37			<u>2,368,620</u>	71.27%	28.73%	83.43%	<u>680,469</u>	<u>567,718</u>	<u>98,412</u>	28.12%

Duquesne Light Company

FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Line

Account 365- Overhead Conductors and Devices				
Primary / Secondary Split (\$000s)				
	1999-2005	2006-2009	2010-2012	Average
Purchases of Conductors for OH	\$54,674	\$37,971	\$3,345	\$24,833
Purchases for Secondary System	\$10,372	\$7,319	\$746	4,796
Secondary component	18.97%	19.28%	22.30%	19.31%
Weight	25%	25%	50%	
Secondary Customer Component				
	1999-2005	2006-2009	2010-2012	Average
Description	% of Secondary System	Unit Cost	Unit Cost	Unit Cost
1/0 Al Triplex	95%	\$3.89	\$4.62	\$3.60
1/0 Al- 1 Conductor Reel	5%	\$9.79	\$12.05	\$6.53
Average	100%	\$4.19	\$4.99	\$3.75
Minimum- 1/0 Al Triplex		\$3.89	\$4.62	\$3.60
Customer Component		92.95%	92.56%	96.09%
				93.87%

Account 366- Underground Conduits	
<u>Engineering Estimates</u>	
UG Radial	72%
UG Network	14%
URD	14%
	<u>100%</u>

Account 367- Underground Conductors	
<u>Engineering Estimates</u>	
UG Radial	72%
UG Network	14%
URD	14%
	<u>100%</u>

Duquesne Light Company

FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Line

Accounts 366 and 367- UG Radial Portion					
Primary / Secondary Split (\$000s)					
		1999-2005	2006-2009	2010-2012	Average
34					
35					
36					
37	Purchases of Conductors for Radial UG	\$33,119	\$34,814	\$10,307	\$22,136
38	Purchases for Secondary System	3,929	5,625	61	2,419
39	Secondary component	11.86%	16.16%	0.59%	10.93%
40	Weight	25%	25%	50%	
41	Secondary Customer Component				
42		1999-2005	2006-2009	2010-2012	Average
43	Description	% of Secondary System	Unit Cost	Unit Cost	Unit Cost
44	3-1/c-500 600V and 4/0 Neutral	100%	\$46.41	\$56.48	\$67.57
45	Minimum- 1-1/c-1/0 and #3 Neutral		\$15.15	\$16.17	\$14.97
46	Customer Component		32.64%	28.63%	22.15%
47					27.81%

48

Accounts 366 and 367- UG Network Portion					
Primary / Secondary Split					
				2010-2012	Average
49					
50					
51					
52	Purchases of Conductors for UG Network			\$4,411	\$4,411
53	Purchases for Secondary System			\$616	616
54	Secondary component			13.96%	13.96%
55					
56	Secondary Customer Component				
57		1999-2005	2006-2009	2010-2012	Average
58	Description	% of Secondary System	Unit Cost	Unit Cost	Unit Cost
59	3-1/c-500 5kV PILC and 4/0	100%	\$63.41	\$77.13	\$76.48
60	Minimum- 1-1/c-500 5kV PILC		\$32.16	\$36.76	\$32.51
61	Customer Component		50.72%	47.66%	42.51%
62					46.96%

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Duquesne Light Company

FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Development of Functionalization and Classification of Distribution Assets

Line

Accounts 366 and 367- URD Portion					
Primary / Secondary Split					
	1999-2005	2006-2009	2010-2012	Average	
64					
65					
66					
67	Purchases of Conductors for URD	\$9,590	\$7,040	\$971	\$4,643
68	Purchases for Secondary System	\$1,780	\$671	\$157	691
69	Secondary component	18.56%	9.54%	16.17%	14.89%
70	Weight	25%	25%	50%	
Secondary Customer Component					
	1999-2005	2010-2012		Average	
Description	% of Secondary System	Unit Cost	Unit Cost		
74	4/0 Al in polyduct	100%	\$4.66	\$4.85	
75	4/0 Al in polyduct- Minimum		<u>\$4.66</u>	<u>\$4.85</u>	
76	Customer Component	100.00%	100.00%	100.00%	100.00%

Account 368.1- Overhead Transformers						
Primary / Secondary Split						
Secondary component		89.62%	90.44%	<u>90.44%</u>		
Secondary Customer Component						
Description	Number	2005	2010	2013	Recent	
85	Total account 368.1 secondary	93,621	\$1,155	\$1,935	\$2,482 Average	
86	Minimum 25 kVa	33,462	\$1,004	\$1,784	\$2,365 Minimum	
87	Customer Component		<u>86.95%</u>	<u>92.17%</u>	<u>95.29%</u>	95.29%

Account 368.3- UG Radial Transformers						
Primary / Secondary Split						
92	Secondary component, estimated by Engineering				<u>100.00%</u>	
Secondary Customer Component						
Description	Number	2005	2010	2013	Recent	
96	Total account 368.3 secondary	5,269	\$6,440	\$10,421	\$15,602 Average	
97	Minimum 25 kVa	265	\$983	\$1,390	\$1,968 Minimum	
98	Customer Component		<u>15.26%</u>	<u>13.34%</u>	<u>12.61%</u>	12.61%

100

Line

101	Account 368.5- UG Network Transformers					
102	Primary / Secondary Split					
103	Secondary component, estimated by Engineering					<u>100.00%</u>
104						
105	Secondary Customer Component					
106	Description	Number	2005	2010	2013	Recent
107	Total account 368.5 secondary	537	\$24,372	\$46,693	\$52,867	Average
108	Minimum 500 kVa	270	\$20,160	\$43,866	\$49,907	Minimum
109	Customer Component		<u>82.72%</u>	<u>93.94%</u>	<u>94.40%</u>	<u>94.40%</u>
110	Minimum to meet ANSI standards					

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112	Account 368.7- URD Transformers					
113	Primary / Secondary Split					
114	Secondary component, estimated by Engineering					<u>100.00%</u>
115						
116	Secondary Customer Component					
117	Description	Number	2005	2010	2013	Recent
118	Total account 368.7secondary	9,667	\$2,134	\$3,420	\$4,311	Average
119	Minimum 25 kVa	3,790	\$1,733	\$2,934	\$3,790	Minimum
120	Customer Component		<u>81.20%</u>	<u>85.78%</u>	<u>87.91%</u>	<u>87.91%</u>
121						

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAT ENDING APRIL 30, 2015
Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

USE OF DEMAND ALLOCATORS

The table below shows how demand allocators are used in the Class Allocated Cost of Service Study (ACOS).

Assets (Accounts)	Allocator for Demand Component of Primary Distribution	Allocator for Demand Component of Secondary Distribution
Substations- Equipment, Structures, Land (#360, #361, #362)		
Network	NCP-Primary-Network	N/A (Note A)
Non-Network	NCP-Primary	N/A (Note A)
Poles, Towers, Fixtures (#364) and OH Conductors (#365)	NCP-Primary-NonNetwork	NCP-Secondary-NonNetwork
UG Conduits (#366); UG Conductors (#367)		
Radial	NCP-Primary-Radial	NCP-Secondary-Radial
Network	NCP-Primary-Network	NCP-Secondary-Network
Underground Residential Development (URD)	NCP-Primary-URD	N/A (Note B)
Line Transformers (#368)		
OH (368.1)	NCP-Primary-NonNetwork	NCP-Secondary-Xfmr
UG-Radial (368.3)	N/A (Note C)	NCP-Secondary-Radial-Xfmr
UG-Network (368.5)	N/A (Note C)	NCP-Secondary-Network
UG-URD (368.7)	N/A (Note C)	NCP-Secondary-URD
Note A- Distribution Substations are 100% Primary distribution. Note B- Secondary distribution URD UG Conduits and UG Conductors are 100% Customer-related Note C- All UG (Radial, Network, URD) Transformers) are 100% Secondary distribution.		

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAT ENDING APRIL 30, 2015
Class Allocated Cost Of Service Study
DEMAND ALLOCATORS

OVERVIEW

To develop the demand allocators, hourly loads by rate class were obtained for each of the eight years 2005-2012. This information is developed and used by the Company to develop its rates for Transmission service. Class contributions are determined from a combination of load profiles (RS, RH, RA,GS, portions of GM and GMH and Lighting classes) and 100% metered loads (most of GM and GMH and all of GL, GLH, L and HVPS). The class load values were developed at the Transmission level and exclude non-retail loads.

The annual load factor was developed for each rate class, computed as follows:

$$\text{Class NCP Load Factor} = \text{Class Annual MWh} / (\text{Class Annual Peak} \times 8760 \text{ or } 8784 \text{ hours})$$

For each rate class the average of the eight annual load factors, i.e., the *average annual load factor*, was computed.

In addition, for each class, metered kWh deliveries for the FPFTY, which are normalized kWh, were multiplied by the appropriate loss factor, to determine the *normalized class kWh at the Transmission level*.

NCP ALLOCATOR

This allocator measures each class' annual peak on the Transmission system regardless of when it occurred. The value for each rate class was computed by multiplying the *average load factor* for the class by the *normalized class kWh at the Transmission level*. All customer loads are included. This allocator is the starting point for development of the other NCP allocators, although is not used as an allocator in the ACOS.

PRIMARY DISTRIBUTION SYSTEM ALLOCATORS

NCP-Primary

This allocator measures each class' annual peak on the Primary Distribution system. The allocator is developed by eliminating, from the NCP value for each class, the contribution

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of customers taking service at Sub-Transmission voltage. Therefore, the HVPS allocator value is zero, because all HVPS customers take service at Sub-Transmission voltage. GL and L are the only other classes with Sub-Transmission customers; the portions of those class NCP's due to customers taking service at Sub-Transmission voltage are eliminated. For all other classes, the values are the same as the NCP values.

NCP-Primary-Network

This allocator measures each class' annual peak on the UG Network portion of the Primary Distribution system. Annual kWh and Billed demand were obtained for Network customers, by rate class. The allocator was computed based on each rate class' share of Billed demand for 2012, and multiplying by the 2012 Network peak, 149.5 MW. For customers where Billed Demand was not available, it was assumed to be 2MW.

NCP-Primary-NonNetwork

This allocator measures each class' annual peak on the Non-Network portion of the Primary Distribution system. It is computed by subtracting NCP-Primary-Network values from NCP-Primary values, by class.

NCP-Primary-URD

This allocator measures each class' annual peak on the URD portion of the Primary Distribution system. Only the Residential classes (RS, RH, RA) are served by the URD system. URD customers were estimated to be responsible for 11.28% of their respective class NCPs.

NCP-Primary-Radial

This allocator measures each class' annual peak on the Radial portion of the Primary Distribution system. The Radial portion excludes the UG Network; it also excludes an estimated 97.5% of Residential customers. The allocator is computed by subtracting from the NCP-Primary value for each rate class, the NCP-Primary-Network value and and 97.5% of the NCP-Primary-Residential value.

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SECONDARY DISTRIBUTION SYSTEM ALLOCATORS

NCP-Secondary

This allocator measures each class' annual peak on the Secondary Distribution system. The allocator is developed by eliminating, from the NCP-Primary value for each class, the contribution of customers taking service at Primary voltage. Classes with Primary voltage customers are L, GL and GLH. For all other classes, the values are the same as for NCP-Primary (some GM and GMH customers take service at Primary voltage but the loads are very small and were not considered).

NCP-Secondary-Xfmr

This allocator measures the portion of each class' annual peak on the Secondary Distribution system above the Peak Load Carrying Capability (PLCC) of the OH Transformer Minimum System. The PLCC is equal to the number of OH transformers times the capacity (in kVA) of the minimum size transformer, at a power factor of 80%. The total capacity of this system equates to 3.174 kW per customer; therefore in computing the allocator, peak demands above 3.174 kW per customer are deducted from the NCP-Secondary allocator for each class.

NCP-Secondary-Network

This allocator measures each class' annual peak on the UG Network portion of the Secondary Distribution system. It is the same as the NCP-Primary-Network allocator, except that the contribution of class L Network customers taking service Primary voltage is removed.

NCP-Secondary-Non-Network

This allocator measures each class' annual peak on the Non-Network portion of the Secondary Distribution system. It is computed by subtracting NCP-Secondary-Network values from NCP-Secondary values, by class.

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NCP-Secondary-URD

This allocator measures each class' annual peak on the URD portion of the Secondary Distribution system. All URD customers are served at Secondary voltages, therefore the values are the same as for NCP-Primary-URD.

NCP-Secondary-Radial

This allocator measures each class' annual peak on the Radial portion of the Secondary Distribution system. The Radial portion excludes the UG Network; it also excludes an estimated 97.5% of Residential customers. The allocator is computed by subtracting from the NCP-Secondary value for each rate class, the NCP-Secondary-Network value and and 97.5% of the NCP-Secondary-Residential value.

NCP-Secondary-Radial-Xfmr

This allocator measures the portion of each class' annual peak on the Radial portion of the Secondary Distribution system above the Peak Load Carrying Capability (PLCC) of the OH Transformer Minimum System. The PLCC is equal to the number of Radial transformers times the capacity (in kVA) of the minimum size transformer, at a power factor of 80%. The total capacity of this system equates to 0.194 kW per customer; therefore in computing the allocator, peak demands above 0.194 kW per customer are deducted from the NCP-Secondary-Radial allocator for each class.

1CP ALLOCATOR

This allocator measures each class' contribution to the system peak for the year. The 1CP allocator is not used in the ACOS. It was developed based on average load factors over an eight-year period, computed as follows:

$$\text{Class 1CP Load Factor} = \text{Class Annual MWh} / \text{Class Contribution to Annual System Peak X} \\ \text{8760 or 8784 hours)}$$

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Line	Allocator	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	
			Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	
1	ICP	2012	3,051.0	1,144.2	55.2	14.3	18.8	136.8	509.1	8.2	45.2
2		2011	3,008.2	1,272.6	61.3	16.2	17.8	128.9	476.0	8.3	44.5
3		2010	2,885.6	1,053.8	53.2	13.4	20.9	154.3	538.3	7.9	42.4
4		2009	2,711.3	951.0	49.5	12.8	17.9	154.5	512.4	8.5	40.4
5		2008	2,818.6	1,097.0	55.2	14.2	17.3	182.7	478.7	12.3	38.0
6		2007	2,882.2	1,145.7	53.8	14.6	18.8	178.1	511.0	10.0	40.7
7		2006	3,049.1	1,168.6	48.0	13.2	21.8	166.2	565.1	9.2	43.0
8		2005	2,880.6	1,130.2	50.6	13.2	19.6	149.9	509.7	8.8	41.3
9	Load Factors	2012	56.30%	40.90%	76.45%	43.27%	57.61%	51.50%	53.54%	64.94%	65.29%
10	Load Factors	2011	56.50%	37.05%	73.22%	39.87%	61.59%	55.30%	57.35%	69.17%	68.21%
11	Load Factors	2010	59.02%	45.58%	87.63%	49.06%	52.51%	48.60%	50.77%	76.26%	73.67%
12	Load Factors	2009	58.58%	45.71%	89.42%	45.59%	56.58%	50.07%	51.34%	75.00%	74.02%
13	Load Factors	2008	58.87%	40.66%	79.77%	40.32%	59.75%	52.81%	53.43%	73.96%	74.78%
14	Load Factors	2007	59.15%	41.36%	81.30%	40.11%	58.29%	53.81%	53.92%	77.12%	75.49%
15	Load Factors	2006	54.34%	38.54%	81.06%	40.69%	49.31%	49.31%	49.31%	69.34%	69.34%
16	Load Factors	2005	58.49%	41.61%	82.20%	40.60%	55.32%	55.32%	55.32%	76.38%	76.38%
17	Load Factors	Average	57.66%	41.43%	81.38%	42.44%	56.37%	52.09%	53.12%	72.77%	72.15%
18	Normalized kWh at Tx	14,852,206	#####	4,124,567	432,107	55,416	99,855	650,789	2,399,231	51,155	266,872
19	ICP	Allocator	2,930.7	1,136.6	60.6	14.9	20.2	142.6	515.6	8.0	42.2
20											
21	NCP- Tx Level	2012	3,487.2	1,328.0	110.1	16.6	19.2	137.4	511.4	11.1	50.3
22		2011	3,542.9	1,325.2	129.1	16.7	20.1	145.8	534.0	12.2	56.4
23		2010	3,432.6	1,278.4	140.9	17.2	20.9	154.8	540.2	14.0	60.2
24		2009	3,208.9	1,108.5	153.7	14.5	20.9	157.9	524.4	16.9	60.1
25		2008	3,340.0	1,189.3	134.6	15.1	19.9	198.6	520.3	17.9	55.2
26		2007	3,391.1	1,205.9	141.6	14.9	21.8	195.7	552.5	16.1	63.6
27		2006	3,448.2	1,303.6	111.2	15.2	22.2	169.8	577.2	11.9	55.7
28		2005	3,428.4	1,261.6	121.1	16.7	21.2	161.8	549.9	12.9	60.3
29	Load Factors	2012	49.26%	35.24%	38.32%	37.29%	56.41%	51.26%	53.29%	48.22%	58.68%
30	Load Factors	2011	47.98%	35.58%	34.76%	38.53%	54.33%	48.90%	51.12%	46.76%	53.83%
31	Load Factors	2010	49.62%	37.57%	33.06%	38.10%	52.34%	48.44%	50.60%	42.68%	51.88%
32	Load Factors	2009	49.50%	39.22%	28.80%	40.43%	48.45%	49.01%	50.16%	37.81%	49.82%
33	Load Factors	2008	49.68%	37.51%	32.71%	37.86%	51.98%	48.57%	49.16%	50.91%	51.47%
34	Load Factors	2007	50.27%	39.29%	30.90%	39.17%	50.25%	48.96%	49.87%	47.94%	48.30%
35	Load Factors	2006	48.05%	34.55%	34.99%	35.24%	48.27%	48.27%	48.27%	53.56%	53.56%
36	Load Factors	2005	49.15%	37.28%	34.36%	32.09%	51.28%	51.28%	51.28%	52.25%	52.25%
37	Load Factors	Average	49.19%	37.03%	33.49%	37.34%	51.66%	49.34%	50.47%	47.52%	52.47%
38	NCP- Tx Level	Allocator	3,448.3	1,271.5	147.3	16.9	22.1	150.6	542.7	12.3	58.1

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Line	Allocator	Total	GL	GLH	L	HVPS	SE	SL	UMS	
			Sec-Pri-SubT	Sec-Pri	Sec-Pri-SubT	SubT	Secondary	Secondary	Secondary	
1	ICP	2012	3,051.0	562.3	92.3	222.1	239.6	0.0	0.0	2.8
2		2011	3,008.2	557.3	95.0	229.6	98.0	0.0	0.0	2.8
3		2010	2,885.6	571.0	95.4	219.3	113.2	0.0	0.0	2.8
4		2009	2,711.3	555.2	92.4	211.3	102.5	0.0	0.0	2.8
5		2008	2,818.6	525.3	90.0	212.0	92.9	0.0	0.0	3.0
6		2007	2,882.2	525.1	90.6	207.4	83.3	0.0	0.0	3.1
7		2006	3,049.1	544.7	93.9	202.8	171.1	0.0	0.0	1.3
8		2005	2,880.6	528.0	90.2	183.3	154.5	0.0	0.0	1.3
9	Load Factors	2012	56.30%	64.58%	65.54%	73.35%	90.25%	#DIV/0!	#DIV/0!	93.28%
10	Load Factors	2011	56.50%	66.90%	66.18%	73.25%	175.19%	#DIV/0!	#DIV/0!	94.49%
11	Load Factors	2010	59.02%	66.52%	68.32%	77.21%	132.36%	#DIV/0!	#DIV/0!	99.56%
12	Load Factors	2009	58.58%	66.70%	68.88%	73.38%	114.53%	#DIV/0!	#DIV/0!	101.40%
13	Load Factors	2008	58.87%	72.23%	71.71%	78.89%	152.35%	#DIV/0!	#DIV/0!	102.40%
14	Load Factors	2007	59.15%	71.41%	71.65%	78.72%	175.98%	#DIV/0!	#DIV/0!	104.24%
15	Load Factors	2006	54.34%	68.54%	66.94%	75.02%	91.91%	#DIV/0!	#DIV/0!	101.20%
16	Load Factors	2005	58.49%	71.97%	71.49%	91.14%	85.68%	#DIV/0!	#DIV/0!	110.41%
17	Load Factors	Average	57.66%	68.61%	68.84%	77.62%	127.28%	#DIV/0!	#DIV/0!	100.87%
18	Normalized kWh at Tx	14,852,206	#####	3,423,829	548,705	1,452,460	1,258,698	29,954	35,245	23,323
19	ICP	Allocator	2,930.7	569.7	91.0	213.7	112.9	-	-	2.6
20										
21	NCP- Tx Level	2012	3,487.2	592.2	96.9	232.3	356.2	12.9	9.3	3.3
22		2011	3,542.9	619.1	103.6	248.5	306.9	13.2	8.8	3.2
23		2010	3,432.6	596.7	106.3	245.1	231.5	13.7	9.3	3.4
24		2009	3,208.9	587.3	107.4	227.6	209.1	7.9	9.2	3.5
25		2008	3,340.0	585.6	105.3	236.9	234.4	13.1	9.8	3.8
26		2007	3,391.1	575.0	110.6	236.7	235.8	7.8	9.2	4.1
27		2006	3,448.2	585.5	98.4	229.7	243.7	13.3	9.0	1.6
28		2005	3,428.4	583.6	101.8	258.9	252.3	15.4	9.2	1.7
29	Load Factors	2012	49.26%	61.32%	62.44%	70.14%	60.70%	24.96%	42.76%	80.40%
30	Load Factors	2011	47.98%	60.22%	60.65%	67.69%	55.95%	26.05%	44.90%	83.08%
31	Load Factors	2010	49.62%	63.65%	61.32%	69.08%	64.70%	17.19%	43.45%	81.47%
32	Load Factors	2009	49.50%	63.06%	59.25%	68.13%	56.11%	43.78%	43.81%	80.32%
33	Load Factors	2008	49.68%	64.79%	61.23%	70.61%	60.35%	26.20%	41.01%	80.32%
34	Load Factors	2007	50.27%	65.22%	58.73%	68.98%	62.18%	44.89%	44.80%	78.20%
35	Load Factors	2006	48.05%	63.77%	63.92%	66.22%	64.52%	25.91%	45.96%	82.07%
36	Load Factors	2005	49.15%	65.11%	63.32%	64.51%	52.49%	27.72%	44.47%	81.47%
37	Load Factors	Average	49.19%	63.39%	61.36%	68.17%	59.62%	29.59%	43.89%	80.92%
38	NCP- Tx Level	Allocator	3,448.3	616.6	102.1	243.2	241.0	11.6	9.2	3.3

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Line	Allocator	Total	RS Secondary	RH Secondary	RA Secondary	GS Secondary	GM<25 Secondary	GM>25 Secondary	GMH<25 Secondary	GMH>25 Secondary	
39											
40	NCP- Primary	Allocator	3,175.0	1,271.5	147.3	16.9	22.1	150.6	542.7	12.3	58.1
41											
42	NCP-Prim-Network	Allocator	149.5				1.2	1.3	17.6	0.8	3.2
43											
44	NCP- Prim-NonNetwork	Allocator	3,025.5	1,271.5	147.3	16.9	20.8	149.3	525.1	11.5	54.9
45											
46	NCP-Prim-URD										
47	NCP- Primary		1,435.8	1,271.5	147.3	16.9					
48		Average		11.28%	11.28%	11.28%					
49	NCP-Prim-URD	Allocator	162.0	143.4	16.6	1.9					
50				97.50%	of Residential does not use UG-Radial						
51	NCP- Primary	Line 47	3,175.0	1,271.5	147.3	16.9	22.1	150.6	542.7	12.3	58.1
52	NCP- Primary Residential	97.5%	(1,399.9)	(1,239.7)	(143.6)	(16.5)					
53	NCP-Prim-Network	Subtract	(149.5)	-	-	-	(1.2)	(1.3)	(17.6)	(0.8)	(3.2)
54	NCP-Prim-Radial	Allocator	1,625.7	31.8	3.7	0.4	20.8	149.3	525.1	11.5	54.9
55											
56	NCP-Secondary	Allocator	3,064.8	1,271.5	147.3	16.9	22.1	150.6	542.7	12.3	58.1
57											
58	NCP-Sec-PLCC	Subtract	1,872.4	1,560.9	100.7	12.1	70.6	60.2	29.6	6.9	3.0
59	NCP-Sec-Xfmr	Allocator	1,543.6	-	46.6	4.8	-	90.4	513.1	5.4	55.0
60											
61	NCP-Sec-Network	Allocator	135.9	-	-	-	1.2	1.3	17.6	0.8	3.2
62											
63	NCP-Sec-NonNetwork	Allocator	2,928.9	1,271.5	147.3	16.9	20.8	149.3	525.1	11.5	54.9
64											
65	NCP-Sec-URD	Allocator	162.0	143.4	16.6	1.9	-	-	-	-	-
66											
67	NCP-Sec-Radial										
68	NCP-Secondary	Line 56	3,064.8	1,271.5	147.3	16.9	22.1	150.6	542.7	12.3	58.1
69	NCP- Secondary Residential	97.5%	(1,399.9)	(1,239.7)	(143.6)	(16.5)					
70	NCP-Sec-Network	Subtract	(135.9)	-	-	-	(1.2)	(1.3)	(17.6)	(0.8)	(3.2)
71	NCP-Sec-Radial	Allocator	1,529.1	31.8	3.7	0.4	20.8	149.3	525.1	11.5	54.9

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Line	Allocator	Total	GL Sec-Pri-SubT	GLH Sec-Pri	L Sec-Pri-SubT	HVPS SubT	SE Secondary	SL Secondary	UMS Secondary	
39										
40	NCP- Primary	Allocator	3,175.0	613.4	102.1	214.2	11.6	9.2	3.3	
41										
42	NCP-Prim-Network	Allocator	149.5	72.3	26.9	26.2		-	0.0	
43										
44	NCP- Prim-NonNetwork	Allocator	3,025.5	541.1	75.1	187.9	-	11.6	9.2	
45										
46	NCP-Prim-URD									
47	NCP- Primary	1,435.8								
48		Average								
49	NCP-Prim-URD	Allocator	162.0							
50										
51	NCP- Primary	Line 47	3,175.0	613.4	102.1	214.2	-	11.6	9.2	3.3
52	NCP- Primary Residential	97.5%	(1,399.9)							
53	NCP-Prim-Network	Subtract	(149.5)	(72.3)	(26.9)	(26.2)	-	-	-	(0.0)
54	NCP-Prim-Radial	Allocator	1,625.7	541.1	75.1	187.9	-	11.6	9.2	
55										
56	NCP-Secondary	Allocator	3,064.8	570.2	97.3	151.9		11.6	9.2	
57										
58	NCP-Sec-PLCC	Subtract	1,872.4	2.2	0.3	0.1	0.0	0.0	22.2	3.5
59	NCP-Sec-Xfmr	Allocator	1,543.6	568.0	97.0	151.8	-	11.6	-	
60										
61	NCP-Sec-Network	Allocator	135.9	72.3	26.9	12.6	-	-	0.0	
62										
63	NCP-Sec-NonNetwork	Allocator	2,928.9	497.9	70.4	139.3	-	11.6	9.2	
64										
65	NCP-Sec-URD	Allocator	162.0	-	-	-	-	-	-	
66										
67	NCP-Sec-Radial									
68	NCP-Secondary	Line 56	3,064.8	570.2	97.3	151.9	-	11.6	9.2	3.3
69	NCP- Secondary Residential	97.5%	(1,399.9)							
70	NCP-Sec-Network	Subtract	(135.9)	(72.3)	(26.9)	(12.6)	-	-	-	(0.0)
71	NCP-Sec-Radial	Allocator	1,529.1	497.9	70.4	139.3	-	11.6	9.2	

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Line	Allocator		Total	RS Secondary	RH Secondary	RA Secondary	GS Secondary	GM<25 Secondary	GM>25 Secondary	GMH<25 Secondary	GMH>25 Secondary
72											
73	NCP-Sec-Radial	Line 71	1,529.1	31.8	3.7	0.4	20.8	149.3	525.1	11.5	54.9
74	NCP-Sec-Radial-PLCC	Subtract	(105.4)	(86.9)	(5.6)	(0.7)	(4.3)	(3.7)	(1.8)	(0.4)	(0.2)
75	NCP-Sec-Radial-Xfmr	Allocator	1,481.0	-	-	-	16.5	145.6	523.3	11.1	54.7
76											
77	Network Customers	Allocator	1,324				599	203	230	149	57
78											
79	MWh- Tx Level	2012	15,088	4,110	370	54	95	619	2,394	47	259
80		2011	14,890	4,130	393	56	96	625	2,391	50	266
81		2010	14,919	4,207	408	58	96	657	2,394	52	273
82		2009	13,915	3,808	388	51	89	678	2,304	56	262
83		2008	14,575	3,918	387	50	91	848	2,247	80	249
84		2007	14,934	4,151	383	51	96	839	2,414	68	269
85		2006	14,514	3,945	341	47	94	718	2,441	56	261
86		2005	14,761	4,120	365	47	95	727	2,470	59	276
87			14,699	4,049	379	52	94	714	2,382	59	265
88	Average		14,699	4,049	379	52	94	714	2,382	59	265
89			100.000%	27.545%	2.581%	0.353%	0.639%	4.855%	16.204%	0.398%	1.800%
90	Normalized kWh at Meter	13,670,875	13,670,875	3,758,709	393,779	50,500	90,997	593,063	2,186,414	46,617	243,200
91	Check=	-	-	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973	1.0973
92	Normalized kWh at Tx Level	Allocator	14,852,206	4,124,567	432,107	55,416	99,855	650,789	2,399,231	51,155	266,872
93			100.000%	27.771%	2.909%	0.373%	0.672%	4.382%	16.154%	0.344%	1.797%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-Calculations

Line	Allocator	Total	GL	GLH	L	HVPS	SE	SL	UMS	
			Sec-Pri-SubT	Sec-Pri	Sec-Pri-SubT	SubT	Secondary	Secondary	Secondary	
72										
73	NCP-Sec-Radial	Line 71	1,529.1	497.9	70.4	139.3	-	11.6	9.2	3.3
74	NCP-Sec-Radial-PLCC	Subtract	(105.4)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(1.4)	(0.2)
75	NCP-Sec-Radial-Xfmr	Allocator	1,481.0	497.8	70.4	139.3	-	11.6	7.8	3.1
76										
77	Network Customers	Allocator	1,324	70	12	3				1
78										
79	MWh- Tx Level	2012	15,088	3,190	531	1,431	1,899	28	35	23
80		2011	14,890	3,266	551	1,474	1,504	30	35	24
81		2010	14,919	3,327	571	1,483	1,312	21	35	24
82		2009	13,915	3,244	558	1,359	1,028	30	35	25
83		2008	14,575	3,333	567	1,469	1,243	30	35	27
84		2007	14,934	3,285	569	1,430	1,284	30	36	28
85		2006	14,514	3,271	551	1,333	1,378	30	36	12
86		2005	14,761	3,329	565	1,463	1,160	37	36	12
87			14,699	3,281	558	1,430	1,351	30	35	22
88	Average		14,699	3,281	558	1,430	1,351	30	35	22
89			100.000%	22.318%	3.794%	9.730%	9.191%	0.202%	0.241%	0.148%
90	Normalized kWh at Meter	13,670,875	13,670,875	3,129,948	500,818	1,350,173	1,245,988	27,297	32,118	21,254
91	Check=	-	-	-	-	-	1.0102	1.0973	1.0973	1.0973
92	Normalized kWh at Tx Level	Allocator	14,852,206	3,423,829	548,705	1,452,460	1,258,698	29,954	35,245	23,323
93			100.000%	23.053%	3.694%	9.779%	8.475%	0.202%	0.237%	0.157%

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Demand Allocators-PLCC

Line	Allocator	Min. Size Capacity per Customer	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	GL	GLH	L	HVPS	SE	SL	UMS
				Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	Secondary	ec-Pri-Sub	Sec-Pri	ec-Pri-Sub	SubT	Secondary	Secondary	Secondary
2	Avg-Cust-Rad		542,422	447,483	28,868	3,479	22,237	18,958	9,320	2,179	957	697	101	25	4	1	7,000	1,113
3	Minimum size capacity- PLCC	0.194	105.4	86.9	5.6	0.7	4.3	3.7	1.8	0.4	0.2	0.1	0.0	0.0	0.0	0.0	1.4	0.2
4																		
5	<u>OH Transformers</u>																	
6	Avg-Cust-NonNet		589,839	491,704	31,720	3,823	22,237	18,958	9,320	2,179	957	697	101	25	4	1	7,000	1,113
7	Minimum size capacity- PLCC	3.174	1,872.4	1,560.9	100.7	12.1	70.6	60.2	29.6	6.9	3.0	2.2	0.3	0.1	0.0	0.0	22.2	3.5
8																		
9				<u>OH</u>	<u>Radial</u>													
10	Number of Transformers			93,621	5,269													
11	Capacity of Minimum size- kVA			25	25													
12	Power factor- estimated			80.0%	80.0%													
13	Installed Transformer capacity with Minimm size			1,872,420	105,380													
14	Number of customers			589,839	542,422													
15	Minimum size capacity per customer			3.174	0.194													
16																		

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Revenue and Physical Allocators (Fully Projected Future Test Year)

											Distribution Base Revenue	Transmission	Generation	Total Revenue	100% POLR	
Line	Rate Class	Customers	Distribution kWh	POLR kWh	Total Distribution Base Revenue	Distribution Base Revenue	Transmission Revenue	Supply Revenue	Total Revenue	Supply Revenue	Total Revenue					
											\$	\$	\$	\$	\$	\$
											kWh	kWh	kWh	kWh	kWh	kWh
											Average	kWh	kWh	kWh	kWh	kWh
1	RS	491,704	3,758,709,109	1,347,552,015	205,126,445	205,126,445	19,656,238	69,265,804	294,048,486	54,827,396	214,398,040					
2	RH	31,720	393,778,611	171,101,009	16,922,326	16,922,326	1,125,331	8,794,421	26,842,078	2,589,788	17,881,219					
3	RA	3,823	50,500,328	12,101,361	1,656,271	1,656,271	176,075	621,998	2,454,344	734,768	1,776,173					
4	GS	22,836	90,997,477	54,607,533	6,732,924	6,732,924	456,459	2,850,095	10,039,478	758,709	6,855,927					
5	GM<25	19,161	593,062,708	219,746,436	23,446,031	23,446,031	2,355,043	11,466,763	37,267,837	6,454,319	24,012,442					
6	GM>25	9,550	2,186,414,249	384,366,934	56,595,597	56,595,597	4,566,645	18,739,041	79,901,284	25,564,850	58,495,828					
7	GMH<25	2,328	46,617,253	20,529,424	2,104,622	2,104,622	188,565	1,071,467	3,364,654	372,555	2,150,697					
8	GMH>25	1,014	243,199,942	45,692,938	6,253,756	6,253,756	458,540	2,227,668	8,939,964	1,696,744	6,470,908					
9	GL	767	3,129,947,794	161,794,856	58,234,104	58,234,104	749,003	6,595,144	65,578,251	20,786,134	63,710,328					
10	GLH	113	500,817,670	15,740,525	8,709,561	8,709,561	137,678	632,709	9,479,948	3,526,248	9,420,497					
11	L	28	1,350,172,653	0	20,403,692	20,403,692	0	0	20,403,692	8,039,637	21,886,706					
12	HVPS	4	1,245,987,518	0	756,982	756,982	0	0	756,982	3,897,921	1,640,056					
13	SE	1	27,297,318	0	1,522,396	1,522,396	0	0	1,522,396	31,097	1,522,396					
14	SL (below)	7,000	32,118,317	5,320,656	9,929,033	9,929,033	10,554	205,586	10,145,173	82,799	9,929,039					
15	UMS	1,114	21,253,851	2,040,463	1,201,097	1,201,097	23,055	110,589	1,334,741	173,035	1,201,097					
16	Total	591,163	13,670,874,799	2,440,594,148	419,594,837	419,594,837	29,903,185	122,581,285	572,079,307	129,535,999	441,351,353					
17	Check	591,163	13,670,874,799	2,440,594,148	419,594,837	419,594,837	29,903,185	122,581,285	572,079,307	129,535,999	441,351,353					
18									572,079,307							
19	AL	3	90,007	90,007	918	918	311	3,534	4,762	311	923					
20	SM	1,463	28,599,931	2,266,970	9,397,463	9,397,463	6,153	88,782	9,492,397	77,683	9,397,463					
21	SH	27	844,903	844,903	111,191	111,191	1,230	33,169	145,591	1,216	111,191					
22	PAL	5,507	2,583,476	2,118,776	419,461	419,461	2,860	80,101	502,423	3,589	419,461					

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Services Costs

Line	Rate Class	Customers	% Residential	% Commercial	Total Cost
1	RS	491,704	100%		136,403,539
2	RH	31,720	100%		8,799,571
3	RA	3,823	100%		1,060,419
4	GS	22,836	90%	10%	6,606,243
5	GM<25	19,161		100%	7,590,624
6	GM>25	9,550		100%	3,783,333
7	GMH<25	2,328		100%	922,290
8	GMH>25	1,014		100%	401,827
9	GL	767		100%	303,968
10	GLH	113		100%	44,766
11	L	28			0
12	HVPS	4			0
13	SE	1			0
14	SL	7,000			0
15	UMS	1,114			0
16	Total	<u>591,163</u>			<u>165,916,581</u>
17	Check	<u>591,163</u>			
18					
19	Average Installed Cost		\$277	\$396	
20					
21	Residential	<u>Length- feet</u>	<u>Cost / Foot</u>		
22	#4 triplex	100	0.37		37
23	Labor / Overhead				<u>240</u>
24					<u>277</u>
25					
26	Non-residential	<u>Length- feet</u>	<u>Cost / Foot</u>		
27	1/0 triplex	100	0.93		93
28	Labor / Overhead				<u>303</u>
29					<u>396</u>
30					1.428

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Meter Allocators

Line	Meter Type	Meter Tech Weight	Unit Cost	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25	GL	GLH	L	HVP S	SE	SL	UMS
1	Alpha	3.5	\$455	30,318	185	74	27	0	13,991	12,204	1,691	919	1,015	142	60	10	0		
2	A3	1.0	\$200	19,995	5	0	0	10,020	8,407	0	1,010	550	0	0	0	0	0	3	
3	ERT	1.0	\$85	559,889	510,951	30,474	3,758	14,651	0	0	35	20	0	0	0	0	0	0	
4				610,202	511,141	30,548	3,785	24,671	22,398	12,204	2,736	1,489	1,015	142	60	10	3	0	0
5																			
6	Allocators																		
7	Meters			610,202	511,141	30,548	3,785	24,671	22,398	12,204	2,736	1,489	1,015	142	60	10	3		
8	Meter_Cost			65,384	43,516	2,624	332	3,249	8,047	5,553	974	530	462	65	27	5	1		
9	Meter_Techs			686	512	31	4	25	57	43	7	4	4	0	0	0	0		
10	Meters_Alpha			30,318	185	74	27	0	13,991	12,204	1,691	919	1,015	142	60	10	0		
11	Meters_ERT			579,884	510,956	30,474	3,758	24,671	8,407	0	1,045	570	0	0	0	0	3		
12	Customers			583,048	491,704	31,720	3,823	22,836	19,161	9,550	2,328	1,014	767	113	28	4			
13	SmartMeter			718,746	511,141	30,548	3,785	49,342	57,294	48,816	8,213	4,769	3,994	564	240	40	0	0	0

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Customer Records and Accounts Allocators

Line	Description	Allocator	Total- 2012	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
1	Account 901- Supervision										
2	Customer Services Center Supervision	490 Calls_In	540	458	30	4	15	13	9	2	1
3	Billing	496 Bills	1,118	930	60	7	43	36	18	4	2
4	Payment Processing	497 Bills	210	175	11	1	8	7	3	1	0
5	ALLOCATOR	Acct901	1,868	1,563	101	12	67	56	30	7	3
6											
7	Account 902- Meter Reading										
8	Communications- 75% Alpha	Meters_Alpha	1,260	8	3	1	0	582	507	70	38
9	Communications- 25% ERT / A3	Meters_ERT_A3	420	370	22	3	18	6	0	1	0
10	Meter Reading- Alpha	Meters_Alpha	1,287	8	3	1	0	594	518	72	39
11	Meter Reading- ERT / A3	Meters_ERT_A3	772	680	41	5	33	11	0	1	1
12	ALLOCATOR	Meter_Read	3,739	1,066	69	10	51	1,193	1,025	144	78
13											
14	Account 903- Customer Records and Collection										
15	Customer Services- Inbound Calls	490 Calls_In	4,707	3,990	259	31	133	117	74	14	8
16	Credit & Collection (& Cash Mgt)	030 Delinquent-Dol	487	423	39	4	1	3	7	0	1
17	Field Services- Customer Care	Avg-Cust	1,861	1,548	100	12	72	60	30	7	3
18	IT costs for Customer Care	Avg-Cust	4,662	3,878	250	30	180	151	75	18	8
19	Customer care and Customer service	Avg-Cust	15,863	13,194	851	103	613	514	256	62	27
20	Metering	Meter_Read	3	1	0	0	0	1	1	0	0
21	ALLOCATOR	Acct903	27,583	23,034	1,499	179	999	847	444	102	47
22			100.00%	83.51%	5.43%	0.65%	3.62%	3.07%	1.61%	0.37%	0.17%
23	Account 908- Customer Assistance										
24	Customer Assist- Universal Service	495 Avg-Cust	938	780	50	6	36	30	15	4	2
25	Smart Comfort	495 Avg-Cust	1,481	1,232	79	10	57	48	24	6	3
26	Consumer Education	495 Avg-Cust	1,279	1,064	69	8	49	41	21	5	2
27	ALLOCATOR	Acct908	3,698	3,076	198	24	143	120	60	15	6
28											
29	Calls_In (Inbound Calls)										
30	Trouble (Outages, Voltage)	Avg-Cust	192,990	160,521	10,355	1,248	7,455	6,255	3,118	760	331
31	Act 129 / General	MWh-Meter	12,807	3,521	369	47	85	556	2,048	44	228
32	Movers	Cust-X-Ltg	190,066	160,289	10,340	1,246	7,444	6,246	3,113	759	331
33	General Business	Cust-X-Large	644,233	544,154	35,104	4,230	25,272	21,204	10,569	2,576	1,123
34	Customer Choice	MWh-Meter	17,852	4,908	514	66	119	774	2,855	61	318
35	Credit- Residential	Cust-Res	495,834	462,409	29,831	3,595	0	0	0	0	0
36	Credit- Commercial	Cust-NonRes	15,619	0	0	0	5,583	4,685	2,335	569	248
37	Credit Recovery	Avg-Cust	2,754	2,291	148	18	106	89	44	11	5
38	Credit Special Accounts	Cust-Special	6,080	0	0	0	0	0	0	0	0
39	USP	Cust-Res	48,963	45,662	2,946	355	0	0	0	0	0
40	Verify Payment	Total_Rev	12,677	6,516	595	54	222	826	1,771	75	198
41	ALLOCATOR	Calls_In	1,639,875	1,390,271	90,202	10,860	46,288	40,635	25,853	4,854	2,781

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30,
Class Allocated Cost of Service Study (ACOS)
Customer Records and Accounts Allocators

Line	Description	Allocator	Total- 2012	GL	GLH	L	HVPS	SE	SL	UMS
1	Account 901- Supervision									
2	Customer Services Center Supervision	490 Calls_In	540	3	0	3	1	0	1	0
3	Billing	496 Bills	1,118	1	0	0	0	0	13	2
4	Payment Processing	497 Bills	210	0	0	0	0	0	2	0
5	ALLOCATOR	Acct901	1,868	5	1	3	1	0	17	3
6										
7	Account 902- Meter Reading									
8	Communications- 75% Alpha	Meters_Alpha	1,260	42	6	2	0	0	0	0
9	Communications- 25% ERT / A3	Meters_ERT_A3	420	0	0	0	0	0	0	0
10	Meter Reading- Alpha	Meters_Alpha	1,287	43	6	3	0	0	0	0
11	Meter Reading- ERT / A3	Meters_ERT_A3	772	0	0	0	0	0	0	0
12	ALLOCATOR	Meter_Read	3,739	85	12	5	1	0	0	0
13										
14	Account 903- Customer Records and Collection									
15	Customer Services- Inbound Calls	490 Calls_In	4,707	26	4	25	10	0	12	2
16	Credit & Collection (& Cash Mgt)	030 Delinquent-Dol	487	6	1	2	0	0	1	0
17	Field Services- Customer Care	Avg-Cust	1,861	2	0	0	0	0	22	4
18	IT costs for Customer Care	Avg-Cust	4,662	6	1	0	0	0	55	9
19	Customer care and Customer service	Avg-Cust	15,863	21	3	1	0	0	188	30
20	Metering	Meter_Read	3	0	0	0	0	0	0	0
21	ALLOCATOR	Acct903	27,583	61	9	28	10	0	278	44
22			100.00%	0.22%	0.03%	0.10%	0.04%	0.00%	1.01%	0.16%
23	Account 908- Customer Assistance									
24	Customer Assist- Universal Service	495 Avg-Cust	938	1	0	0	0	0	11	2
25	Smart Comfort	495 Avg-Cust	1,481	2	0	0	0	0	18	3
26	Consumer Education	495 Avg-Cust	1,279	2	0	0	0	0	15	2
27	ALLOCATOR	Acct908	3,698	5	1	0	0	0	44	7
28										
29	Calls_In (Inbound Calls)									
30	Trouble (Outages, Voltage)	Avg-Cust	192,990	250	37	9	1	0	2,285	364
31	Act 129 / General	MWh-Meter	12,807	2,932	469	1,265	1,167	26	30	20
32	Movers	Cust-X-Ltg	190,066	250	37	9	1	0	0	0
33	General Business	Cust-X-Large	644,233	0	0	0	0	0	0	0
34	Customer Choice	MWh-Meter	17,852	4,087	654	1,763	1,627	36	42	28
35	Credit- Residential	Cust-Res	495,834	0	0	0	0	0	0	0
36	Credit- Commercial	Cust-NonRes	15,619	188	28	0	0	0	1,711	272
37	Credit Recovery	Avg-Cust	2,754	4	1	0	0	0	33	5
38	Credit Special Accounts	Cust-Special	6,080	0	0	5,320	760	0	0	0
39	USP	Cust-Res	48,963	0	0	0	0	0	0	0
40	Verify Payment	Total_Rev	12,677	1,453	210	452	17	34	225	30
41	ALLOCATOR	Calls_In	1,639,875	9,164	1,435	8,819	3,574	96	4,326	719

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Write-Off Allocator

Line	Rate Class	2009 Total Tariff Revenue	RATE CLASS PORTIONS OF CUSTOMER GROUPS			ALLOCATION OF WRITE-OFFS					
			Residential	Small Commercial	Large Com- mercial; All Industrial	Residential	Small Commercial	Large Com- mercial; All Industrial	Write-Offs	CAP	Write-Offs W/CAP
			% Revenue	% Revenue	% Revenue	Allocated Write-Offs	Allocated Write-Offs	Allocated Write-Offs	Allocator Values		Allocator Values
1	RS	\$294,048	90.9%			30,354			30,354	3,490	33,844
2	RH	\$26,842	8.3%			2,771			2,771	492	3,263
3	RA	\$2,454	0.8%			253			253	20	274
4	GS	\$10,039		15.8%			854		854		854
5	GM<25	\$37,268		58.5%			3,171		3,171		3,171
6	GM>25	\$79,901			43.2%			3,648	3,648		3,648
7	GMH<25	\$3,365		5.3%			286		286		286
8	GMH>25	\$8,940			4.8%			408	408		408
9	GL	\$65,578			35.4%			2,994	2,994		2,994
10	GLH	\$9,480			5.1%			433	433		433
11	L	\$20,404			11.0%			932	932		932
12	HVPS	\$757			0.4%			35	35		35
13	SE	\$1,522		2.4%			130		130		130
14	SL	\$10,145		15.9%			863		863		863
15	UMS	\$1,335		2.1%			114		114		114
16		\$572,079	100.0%	100.0%	100.0%	33,379	5,418	8,450	47,246	4,002	51,248
17											
18											
19	Revenue by Customer Gro		\$323,345	\$63,674	\$185,060						
20	Write_Offs by Customer Group					33,379	5,418	8,450	47,246	4,002	
21											

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Delinquency Allocator

		RATE CLASS PORTIONS OF CUSTOMER GROUPS				Allocator Values	
		Residential Heat	Commercial 1	Commercial Heat	Industrial	Delinquent-Dol	Delinquent-Number
Line	Rate Class	2009 Total Tariff Revenue	% Revenue	% Revenue	% Revenue	% Revenue	Allocator Values
1	RS	\$294,048					\$1,879,803
2	RH	\$26,842	91.6%				3,939,046
3	RA	\$2,454	8.4%				172,359
4	GS	\$10,039		4.9%			15,760
5	GM<25	\$37,268		18.1%			4,076
6	GM>25	\$79,901		38.8%			15,129
7	GMH<25	\$3,365			15.4%		32,437
8	GMH>25	\$8,940			41.0%		883
9	GL	\$65,578		31.9%			2,346
10	GLH	\$9,480			43.5%		26,622
11	L	\$20,404			96.4%		2,487
12	HVPS	\$757			3.6%		7,273
13	SE	\$1,522		0.7%			270
14	SL	\$10,145		4.9%			618
15	UMS	\$1,335		0.6%			4,119
16		\$572,079	100.0%	100.0%	100.0%	100.0%	542
17							\$2,164,724
18							2,164,724
19	Revenue		\$29,296	\$205,789	\$21,785	\$21,161	
20	Delinquency Amounts		188,119	83,543	5,716	7,543	
21	Delinquency Number		304,386	158,311	7,432	1,636	
22							

Duquesne Light Company
FULLY PROJECTED FUTURE TEST YEAR ENDING APRIL 30, 2015
Class Allocated Cost of Service Study (ACOS)
Customer Deposits

As of April 2013			
Line	Rate Class	Count	Deposits
1	RS	39,104	5,551,255
2	RH	3,421	677,608
3	RA	119	23,833
4	GS	1,977	427,503
5	GM<25	2,244	880,785
6	GM>25	623	988,000
7	GMH<25	244	87,278
8	GMH>25	83	138,944
9	GL	12	211,047
10	GLH	2	8,496
11	L	1	9,791
12	HVPS	-	-
13	SE	-	-
14	SL	-	-
15	UMS	4	532
16		<u>47,834</u>	<u>\$9,005,072</u>

Duquesne Light Company
Fully Projected FTY April 30, 2015
Proposed Revenue Allocation

Line	Account	Total	RS	RH	RA	GS	GM<25	GM>25	GMH<25	GMH>25
2	Revenue	433,499	212,536	17,630	1,732	6,934	24,180	58,350	2,168	6,441
3	Rate of Return	5.67%	4.01%	4.26%	1.28%	(0.84%)	7.16%	7.45%	3.20%	7.89%
4	Relative rate of return	1.00 x	0.71 x	0.75 x	0.23 x	(0.15) x	1.26 x	1.32 x	0.56 x	1.39 x
5	Subsidy (received) paid	(0)	(18,123)	(1,359)	(498)	(3,497)	1,814	6,092	(349)	828
6	Rate base	1,543,255	713,652	62,900	7,431	35,090	79,278	223,005	9,222	24,305
7										
8	<u>Revenue requirement, at full cost of service</u>									
9	Increase (decrease) Revenue	76,277	53,750	4,499	873	5,279	2,088	4,807	810	358
10	% Increase (decrease)	17.60%	25.29%	25.52%	50.42%	76.13%	8.63%	8.24%	37.36%	5.55%
11										
12	<u>Proposed revenue allocation</u>									
13	Increase (decrease)	76,277	48,616	4,033	456	1,836	3,041	7,896	496	712
14										
15	Increase	17.60%	22.87%	22.87%	26.34%	26.48%	12.58%	13.53%	22.87%	11.05%
16	Overall relative increase	1.00 x	1.30 x	1.30 x	1.50 x	1.50 x	0.71 x	0.77 x	1.30 x	0.63 x
17										
18	Present rate revenue	433,499	212,536	17,630	1,732	6,934	24,180	58,350	2,168	6,441
19	Increase	76,277	48,616	4,033	456	1,836	3,041	7,896	496	712
20		509,776	261,152	21,663	2,188	8,770	27,222	66,246	2,664	7,152
21										
22	Expenses	280,243	158,200	12,692	1,491	6,947	14,469	30,663	1,609	3,262
23	GRT	32,085	16,437	1,363	138	552	1,713	4,169	168	450
24	Income tax	68,432	29,985	2,637	194	440	3,826	10,887	307	1,192
25	Net income	129,016	56,530	4,971	366	830	7,213	20,526	580	2,248
26										
27	Return at proposed revenue	8.36%	7.92%	7.90%	4.92%	2.37%	9.10%	9.20%	6.28%	9.25%
28	Relative return	1.00 x	0.95 x	0.95 x	0.59 x	0.28 x	1.09 x	1.10 x	0.75 x	1.11 x
29	Closer to unity?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
30										
31	Subsidy (rec'd) paid at proposed	(0)	(4,792)	(440)	(391)	(3,219)	896	2,882	(293)	331
32	Subsidy (received) paid lower?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
33	Subsidy is better (worse)		13,331	919	107	278	918	3,211	56	498
34	Subsidy improvement		74%	68%	22%	8%	51%	53%	16%	60%

Duquesne Light Company
Fully Projected FTY April 30, 2015
Proposed Revenue Allocation

Line	Account	Total	GL	GLH	L	HVPS	SE	SL	UMS
2	Revenue	433,499	59,957	8,953	20,993	762	1,565	10,073	1,225
3	Rate of Return	5.67%	7.73%	6.18%	8.16%	33.34%	14.08%	14.13%	29.86%
4	Relative rate of return	1.00 x	1.36 x	1.09 x	1.44 x	5.88 x	2.48 x	2.49 x	5.27 x
5	Subsidy (received) paid	(0)	7,581	319	3,113	365	569	2,463	680
6	Rate base	1,543,255	239,747	40,852	81,648	862	4,418	19,008	1,838
7									
8	<u>Revenue requirement, at full cost of service</u>								
9	Increase (decrease) Revenue	76,277	4,113	1,688	860	(328)	(359)	(1,560)	(599)
10	% Increase (decrease)	17.60%	6.86%	18.85%	4.10%	(43.00%)	(22.92%)	(15.49%)	(48.90%)
11									
12	<u>Proposed revenue allocation</u>								
13	Increase (decrease)	76,277	7,277	1,888	2,088	(201)	(283)	(1,253)	(324)
14									
15	Increase	17.60%	12.14%	21.08%	9.94%	(26.35%)	(18.10%)	(12.44%)	(26.42%)
16	Overall relative increase	1.00 x	0.69 x	1.20 x	0.57 x	(1.50) x	(1.03) x	(0.71) x	(1.50) x
17									
18	Present rate revenue	433,499	59,957	8,953	20,993	762	1,565	10,073	1,225
19	Increase	76,277	7,277	1,888	2,088	(201)	(283)	(1,253)	(324)
20		509,776	67,234	10,840	23,080	562	1,282	8,820	901
21									
22	Expenses	280,243	29,376	4,743	10,036	297	566	5,539	352
23	GRT	32,085	4,232	682	1,453	35	81	555	57
24	Income tax	68,432	11,654	1,877	4,018	80	220	945	171
25	Net income	129,016	21,972	3,538	7,574	150	415	1,781	322
26									
27	Return at proposed revenue	8.36%	9.16%	8.66%	9.28%	17.41%	9.40%	9.37%	17.53%
28	Relative return	1.00 x	1.10 x	1.04 x	1.11 x	2.08 x	1.12 x	1.12 x	2.10 x
29	Closer to unity?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
30									
31	Subsidy (rec'd) paid at proposed	(0)	2,952	188	1,146	119	70	294	258
32	Subsidy (received) paid lower?		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
33	Subsidy is better (worse)		4,629	131	1,968	245	499	2,169	423
34	Subsidy improvement		61%	41%	63%	67%	88%	88%	62%

Duquesne Light Company
Fully Projected FTY April 30, 2015
Proposed Revenue Allocation

Line	Account	Total	Customer Groups					
			Residential	GS/GM	GMH	Large C&I	Lighting	
2	Revenue	433,499	-	231,898	89,464	8,608	90,665	12,863
3	Rate of Return	5.67%		4.00%	6.52%	6.60%	7.71%	15.27%
4	Relative rate of return	1.00 x		0.71 x	1.15 x	1.16 x	1.36 x	2.69 x
5	Subsidy (received) paid	(0)	-	(19,980)	4,410	479	11,378	3,712
6	Rate base	1,543,255	-	783,983	337,373	33,527	363,108	25,264
7								
8	<u>Revenue requirement, at full cost of service</u>							
9	Increase (decrease) Revenue	76,277	-	59,122	12,173	1,167	6,332	(2,518)
10	% Increase (decrease)	17.60%		25.49%	13.61%	13.56%	6.98%	(19.57%)
11								
12	<u>Proposed revenue allocation</u>							
13	Increase (decrease)	76,277	0	53,105	12,773	1,207	11,051	(1,860)
14								
15	Increase	17.60%		22.90%	14.28%	14.03%	12.19%	(14.46%)
16	Overall relative increase	1.00 x		1.30 x	0.81 x	0.80 x	0.69 x	(0.82) x
17								
18	Present rate revenue	433,499	-	231,898	89,464	8,608	90,665	12,863
19	Increase	76,277	-	53,105	12,773	1,207	11,051	(1,860)
20		509,776	-	285,003	102,238	9,816	101,716	11,003
21								
22	Expenses	280,243	-	172,383	52,080	4,871	44,452	6,457
23	GRT	32,085	-	17,938	6,435	618	6,402	693
24	Income tax	68,432	-	32,815	15,154	1,500	17,628	1,336
25	Net income	129,016	-	61,867	28,569	2,827	33,234	2,518
26								
27	Return at proposed revenue	8.36%		7.89%	8.47%	8.43%	9.15%	9.97%
28	Relative return	1.00 x		0.94 x	1.01 x	1.01 x	1.09 x	1.19 x
29	Closer to unity?			TRUE	TRUE	TRUE	TRUE	TRUE
30								
31	Subsidy (rec'd) paid at proposed	(0)	-	(5,623)	559	38	4,405	622
32	Subsidy (received) paid lower?			TRUE	TRUE	TRUE	TRUE	TRUE
33	Subsidy is better (worse)			14,357	4,407	553	6,973	3,090
34	Subsidy improvement			72%	100%	115%	61%	83%