

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

Response:

Attachment V-A-1 provides Duquesne Light Company's plant in service by account for the year ending December 31, 2006.

RECEIVED

APR - 7 2006
PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

DUQUESNE LIGHT COMPANY
Electric Plant in Service
At December 31, 2006
(Thousands of Dollars)

	Amount
<u>INTANGIBLE</u>	
301.0 Organization	\$ 100
302.0 Franchises and Consents	7
303.0 Miscellaneous Intangible Plant	29,547
Subtotal - Intangible	29,654
 <u>TRANSMISSION</u>	
350.0 Land and Land Rights	11,035
352.0 Structures and Improvements	7,632
353.0 Station Equipment	183,334
354.0 Towers and Fixtures	68,969
355.0 Poles and Fixtures	10,034
356.0 Overhead Conductors and Devices	43,818
357.0 Underground Conduit	55,286
358.0 Underground Conductors and Devices	38,087
359.0 Roads and Trails	4
Subtotal - Transmission	418,199
 <u>DISTRIBUTION</u>	
360.0 Land and Land Rights	9,962
361.0 Structures and Improvements	47,272
362.0 Station Equipment	297,750
364.0 Poles, Towers and Fixtures	290,940
365.0 Overhead Conductors and Devices	300,124
366.0 <i>Underground Conduit</i>	98,945
367.0 Underground Conductors and Devices	190,126
368.0 Line Transformers	230,715
369.0 Services	74,248
370.0 Meters	109,283
373.0 Street Lighting and Signal Systems	32,705
Subtotal - Distribution	1,682,070
 <u>GENERAL PLANT</u>	
389. Land and Land Rights	5,859
390.1 Structures and Improvements	81,388
391.0 Office Furniture and Equipment	14,148
392.0 Transportation Equipment	44,794
393.0 Stores Equipment	1,883
394.0 Tools, Shop and Garage Equipment	9,995
395.0 Laboratory Equipment	4,841
396.0 Power Operated Equipment	1,016
397.0 Communication Equipment	61,366
398.0 Miscellaneous Equipment	486
Subtotal - General Plant	225,776

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property

8,531

Total - Electric Plant in Service

\$ 2,364,230**RECAP - Electric Plant in Service**

Intangible

\$ 29,654

Transmission

418,199

Distribution

1,682,070

General Plant

234,307

Total - Electric Plant in Service

\$ 2,364,230

- Q.2. Provide a comparison of calculated depreciation reserve versus book reserve at the end of the test year. Provide this comparison by functional group and by account if available.
- A.2. Attachment V-A-2 provides Duquesne's calculated depreciation reserve versus book reserve by account for the future test year ending December 31, 2006.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2006

	<u>Depreciable Group</u>	<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
	(1)	(2)	(3)
Depreciable Plant			
	Transmission Plant		
352	Structures and Improvements		
	Major Structures	3,096,770	2,744,291
	Other Small Structures	1,102,670	977,163
	<i>Total Account 352</i>	<u>4,199,440</u>	<u>3,721,454</u>
353	Station Equipment	77,058,709	54,326,261
354	Towers and Fixtures	28,682,923	21,331,563
355	Poles and Fixtures	2,734,970	2,570,877
356	Overhead Conductors and Devices	20,651,604	20,398,723
357	Underground Conduit	17,170,398	13,841,811
358	Underground Conductors and Devices	8,795,679	10,082,368
359	Roads and Trails	2,739	1,526
	Total Transmission Plant	159,296,462	126,274,583
	Distribution Plant		
361	Structures and Improvements		
	Major Structures	16,535,838	16,036,467
	Other Small Structures	7,469,696	7,244,117
	<i>Total Account 361</i>	<u>24,005,534</u>	<u>23,280,584</u>
362	Station Equipment		
	Company Stations	76,889,138	62,110,683
	Customer High Tension	11,982,669	9,679,544
	<i>Total Account 362</i>	<u>88,871,807</u>	<u>71,790,227</u>
364.11	Poles, Towers and Fixtures	105,030,175	108,294,028
365.01	Overhead Conductors and Devices	81,980,693	90,526,657
366	Underground Conduit	35,420,594	27,274,654
367	Underground Conductors and Devices	56,457,365	64,428,376
368	Line Transformers		
	Overhead	43,828,797	34,787,312
	Conventional Distribution Network	11,182,449	8,875,611
	Network	7,453,418	5,915,845
	Underground Res. Distribution	6,295,561	4,996,843
	<i>Total Account 368</i>	<u>68,760,225</u>	<u>54,575,611</u>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2006

	Depreciable Group (1)	Calculated Accrued Depreciation (2)	Book Reserve (3)
369.2	Services	28,152,254	31,164,100
370	Meters	28,851,556	36,458,163
370.1	Meters - Communication Equipment	13,865,414	17,564,363
373	Street Lighting Equipment	17,532,985	22,324,218
	Total Distribution Plant	548,928,602	547,680,981
	General Plant		
390	Structures and Improvements		
	Major Structures	29,560,959	17,376,487
	Other Small Structures	402,122	236,375
	<i>Total Account 390</i>	<u>29,963,081</u>	<u>17,612,862</u>
391	Office Furniture and Equipment		
	Office Furniture	4,071,249	4,030,000
	EDP Equipment	1,966,212	1,946,200
	Used Equipment	33,170	33,170
	<i>Total Account 391</i>	<u>6,070,631</u>	<u>6,009,370</u>
392	Transportation Equipment		
	Passenger Cars	142,006	
	Other Than Cars	17,483,033	
	<i>Total Account 392</i>	<u>17,625,039</u>	<u>16,692,093</u>
393	Stores Equipment	1,119,246	1,119,000
394	Tools, Shop and Garage Equipment	5,578,444	5,541,000
395	Laboratory Equipment	2,972,379	2,950,000
396	Power Operated Equipment	619,504	622,641
397	Communication Equipment	23,213,402	22,730,000
398	Miscellaneous Equipment	201,332	200,532
	Total General Plant	87,363,058	73,477,498
	Total Depreciable Plant	<u>795,588,122</u>	<u>747,433,062</u>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF DECEMBER 31, 2006

<u>Depreciable Group</u>	<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)	(2)	(3)
Unrecovered Adjustment for Amortization		
391	Office Furniture and Equipment	
	Office Furniture	(4,802,043)
	EDP Equipment	(2,433,391)
	<i>Total Account 391</i>	<u>(7,235,434)</u>
393	Stores Equipment	(430,882)
394	Tools, Shop and Garage Equipment	(2,472,962)
395	Laboratory Equipment	(1,769,511)
397	Communication Equipment	(12,018,413)
398	Miscellaneous Equipment	<u>(98,194)</u>
Total Unrecovered Adjustment for Amortization		(24,025,396)
Total Utility Plant	<u><u>795,588,122</u></u>	<u><u>723,407,666</u></u>

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

Response:

Attachment V-A-3 provides Duquesne Light Company's plant in service and applicable reserves by account as of December 31, 2005 and as of December 31, 2006.

DUQUESNE LIGHT COMPANY
Original Plant Costs
Balances As of December 31,
(Thousands of Dollars)

	Original Cost 2005	Additions	Retirements	Transfers & Adjustments	Original Cost 2006
<u>INTANGIBLE</u>					
301.0 Organization	\$ 100	\$ -	\$ -	\$ -	\$ 100
302.0 Franchises and Consents	7	-	-	-	7
303.0 Miscellaneous Intangible Plant	26,748	4,500	(1,701)	-	29,547
Subtotal - Intangible	<u>26,855</u>	<u>4,500</u>	<u>(1,701)</u>	<u>-</u>	<u>29,654</u>
<u>TRANSMISSION</u>					
350.0 Land and Land Rights	11,035	-	-	-	11,035
352.0 Structures and Improvements	7,492	140	-	-	7,632
353.0 Station Equipment	146,340	39,588	(2,594)	-	183,334
354.0 Towers and Fixtures	64,180	6,364	(1,575)	-	68,969
355.0 Poles and Fixtures	9,221	840	(27)	-	10,034
356.0 Overhead Conductors and Devices	42,425	1,400	(7)	-	43,818
357.0 Underground Conduit	37,258	18,030	(2)	-	55,286
358.0 Underground Conductors and Devices	20,065	18,060	(38)	-	38,087
359.0 Roads and Trails	4	-	-	-	4
Subtotal - Transmission	<u>338,020</u>	<u>84,422</u>	<u>(4,243)</u>	<u>-</u>	<u>418,199</u>
<u>DISTRIBUTION</u>					
360.0 Land and Land Rights	9,962	-	-	-	9,962
361.0 Structures and Improvements	47,272	-	-	-	47,272
362.0 Station Equipment	270,103	41,145	(13,498)	-	297,750
364.0 Poles, Towers and Fixtures	280,918	10,628	(606)	-	290,940
365.0 Overhead Conductors and Devices	278,519	24,295	(2,690)	-	300,124
366.0 Underground Conduit	90,730	8,229	(14)	-	98,945
367.0 Underground Conductors and Devices	186,515	3,757	(146)	-	190,126
368.0 Line Transformers	210,782	25,286	(5,353)	-	230,715
369.0 Services	73,998	254	(4)	-	74,248
370.0 Meters	106,124	3,874	(715)	-	109,283
373.0 Street Lighting and Signal Systems	32,280	475	(50)	-	32,705
Subtotal - Distribution	<u>1,587,203</u>	<u>117,943</u>	<u>(23,076)</u>	<u>-</u>	<u>1,682,070</u>
<u>GENERAL PLANT</u>					
389.0 Land and Land Rights	5,859	-	-	-	5,859
390.1 Structures and Improvements	61,158	21,500	(1,270)	-	81,388
391.0 Office Furniture and Equipment	15,887	-	(1,739)	-	14,148
392.0 Transportation Equipment	42,809	5,000	(3,015)	-	44,794
393.0 Stores Equipment	1,935	-	(52)	-	1,883
394.0 Tools, Shop and Garage Equipment	9,507	720	(232)	-	9,995
395.0 Laboratory Equipment	5,060	-	(219)	-	4,841
396.0 Power Operated Equipment	1,016	-	-	-	1,016
397.0 Communication Equipment	54,927	10,910	(4,471)	-	61,366
398.0 Miscellaneous Equipment	508	-	(22)	-	486
Subtotal - General Plant	<u>198,666</u>	<u>38,130</u>	<u>(11,020)</u>	<u>-</u>	<u>225,776</u>

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property	<u>8,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,531</u>
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Total - Electric Plant In Service	<u>\$ 2,159,275</u>	<u>\$ 244,995</u>	<u>\$ (40,040)</u>	<u>\$ -</u>	<u>\$ 2,364,230</u>
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	<u>Original Cost 2005</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers & Adjustments</u>	<u>Original Cost 2006</u>
<u>RECAP</u>					
Intangible	\$ 26,855	\$ 4,500	\$ (1,701)	\$ -	\$ 29,654
Transmission	338,020	84,422	(4,243)	-	418,199
Distribution	1,587,203	117,943	(23,076)	-	1,682,070
General Plant	<u>207,197</u>	<u>38,130</u>	<u>(11,020)</u>	<u>-</u>	<u>234,307</u>
Total YTD - Electric Plant in Service	<u>\$ 2,159,275</u>	<u>\$ 244,995</u>	<u>\$ (40,040)</u>	<u>\$ -</u>	<u>\$ 2,364,230</u>

Total YTD - Electric Plant in Service	<u>\$ 2,159,275</u>	<u>\$ 244,995</u>	<u>\$ (40,040)</u>	<u>\$ -</u>	<u>\$ 2,364,230</u>
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DUQUESNE LIGHT COMPANY

Attachment V-A-3

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Reserve Balances As of December 31,

(Thousands of Dollars)

	Book Reserve 2005	Provisions	Retirements	Transfers & Adjustments	Book Reserve 2006
<u>TRANSMISSION</u>					
350.0 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -
352.0 Structures and Improvements	3,464	263	(5)	-	3,722
353.0 Station Equipment	53,357	4,749	(3,780)	-	54,326
354.0 Towers and Fixtures	21,554	1,565	(1,787)	-	21,332
355.0 Poles and Fixtures	2,439	186	(55)	-	2,570
356.0 Overhead Conductors and Devices	19,638	781	(20)	-	20,399
357.0 Underground Conduit	13,527	918	(603)	-	13,842
358.0 Underground Conductors and Devices	10,315	407	(639)	-	10,083
359.0 Roads and Trails	1	-	-	-	1
Subtotal - Transmission	<u>124,295</u>	<u>8,869</u>	<u>(6,889)</u>	<u>-</u>	<u>126,275</u>
<u>DISTRIBUTION</u>					
360.0 Land and Land Rights	-	-	-	-	-
361.0 Structures and Improvements	22,028	1,253	-	-	23,281
362.0 Station Equipment	80,147	6,781	(15,138)	-	71,790
364.0 Poles, Towers and Fixtures	103,308	5,910	(924)	-	108,294
365.0 Overhead Conductors and Devices	86,975	6,837	(3,286)	-	90,526
366.0 Underground Conduit	26,237	1,568	(530)	-	27,275
367.0 Underground Conductors and Devices	60,465	4,345	(382)	-	64,428
368.0 Line Transformers	53,365	7,221	(6,011)	-	54,575
369.0 Services	29,972	1,212	(20)	-	31,164
370.0 Meters	48,958	5,916	(851)	-	54,023
373.0 Street Lighting and Signal Systems	21,432	972	(79)	-	22,325
Subtotal - Distribution	<u>532,887</u>	<u>42,015</u>	<u>(27,221)</u>	<u>-</u>	<u>547,681</u>
<u>GENERAL PLANT</u>					
389.0 Land and Land Rights	-	-	-	-	-
390.1 Structures and Improvements	16,414	2,319	(1,270)	149	17,612
391.0 Office Furniture and Equipment	(1,743)	2,256	(1,739)	-	(1,226)
392.0 Transportation Equipment	16,742	2,965	(3,015)	-	16,692
393.0 Stores Equipment	677	64	(52)	-	689
394.0 Tools, Shop and Garage Equipment	2,916	429	(277)	-	3,068
395.0 Laboratory Equipment	1,152	248	(219)	-	1,181
396.0 Power Operated Equipment	604	18	-	-	622
397.0 Communication Equipment	11,682	4,073	(5,044)	-	10,711
398.0 Miscellaneous Equipment	100	25	(22)	-	103
Subtotal - General Plant	<u>48,544</u>	<u>12,397</u>	<u>(11,638)</u>	<u>149</u>	<u>49,452</u>
Total- Accum Depreciation - Electric Plant in Service	<u>\$ 705,726</u>	<u>\$ 63,281</u>	<u>\$ (45,748)</u>	<u>\$ 149</u>	<u>\$ 723,408</u>

INTANGIBLE

301.0 Organization	Non-Depreciable	-	-	-	Non-Depreciable
302.0 Franchises and Consents	Non-Depreciable	-	-	-	Non-Depreciable
303.0 Miscellaneous Intangible Plant	\$ 18,646	\$ 2,253	\$ (1,701)	\$ -	\$ 19,198
Subtotal - Intangible	<u>18,646</u>	<u>2,253</u>	<u>(1,701)</u>	<u>-</u>	<u>19,198</u>

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property	3,150	1,044	-	(149)	4,045
Subtotal - General Plant	<u>3,150</u>	<u>1,044</u>	<u>-</u>	<u>(149)</u>	<u>4,045</u>

Total- Accumulated Amortization	\$ 21,796	\$ 3,297	\$ (1,701)	\$ (149)	\$ 23,243
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	Original Cost 2005	Additions	Retirements	Transfers & Adjustments	Original Cost 2006
RECAP					
Intangible	\$ 18,646	\$ 2,253	\$ (1,701)	\$ -	\$ 19,198
Transmission	124,295	8,869	(6,889)	-	126,275
Distribution	532,887	42,015	(27,221)	-	547,681
General Plant	51,694	13,441	(11,638)	-	53,497
Total- Accumulated Depreciation and Amortization	\$ 727,522	\$ 66,578	\$ (47,449)	\$ -	\$ 746,651

Provide a schedule showing details of rate case adjustments.

Response:

Schedules of rate case adjustments are set forth in Schedules C and D of DLC Exhibit 2 (Future). Schedules C-2 and D-3 provide a summary of the adjustments.

- Q.1. Provide a comparison of calculated depreciation accruals versus book accruals by function and by account if available.
- A.1. Attachment V-B-1 provides Duquesne's calculated and book accruals by function and by account for the test year ending December 31, 2006.

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED vs. BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2006

<u>Depreciable Group</u>	<u>Calculated Depreciation Accruals</u>	<u>Book Depreciation Accruals</u>
(1)	(2)	(3)
Depreciable Plant		
Transmission Plant		
352	Structures and Improvements	
	Major Structures	147,091
	Other Small Structures	62,697
	<i>Total Account 352</i>	<u>209,788</u>
353	Station Equipment	4,584,098
354	Towers and Fixtures	1,076,763
355	Poles and Fixtures	209,617
356	Overhead Conductors and Devices	823,494
357	Underground Conduit	949,317
358	Underground Conductors and Devices	693,432
359	Roads and Trails	79
	Total Transmission Plant	<u>8,546,588</u>
Distribution Plant		
361	Structures and Improvements	
	Major Structures	902,293
	Other Small Structures	309,896
	<i>Total Account 361</i>	<u>1,212,189</u>
362	Station Equipment	
	Company Stations	6,225,060
	Customer High Tension	900,537
	<i>Total Account 362</i>	<u>7,125,597</u>
364.11	Poles, Towers and Fixtures	6,445,231
365.01	Overhead Conductors and Devices	7,670,795
366	Underground Conduit	1,445,929
367	Underground Conductors and Devices	4,490,114
368	Line Transformers	
	Overhead	4,736,051
	Conventional Distribution	760,956
	Network	504,524
	Underground Res. Distribution	428,619
	<i>Total Account 368</i>	<u>6,430,150</u>
		<u>7,089,430</u>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED vs. BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2006

<u>Depreciable Group</u>		<u>Calculated Depreciation Accruals</u>	<u>Book Depreciation Accruals</u>
(1)		(2)	(3)
369.2	Services	1,309,344	1,185,135
370	Meters	2,824,301	2,208,562
370.1	Meters - Communication Equipment	3,248,438	2,275,937
373	Street Lighting Equipment	<u>1,314,800</u>	<u>786,948</u>
	Total Distribution Plant	43,516,888	42,885,921
	General Plant		
390	Structures and Improvements		
	Major Structures	2,709,001	3,675,534
	Other Small Structures	<u>78,108</u>	<u>83,565</u>
	<i>Total Account 390</i>	2,787,109	3,759,099
391	Office Furniture and Equipment		
	Office Furniture	561,460	561,492
	EDP Equipment	577,158	577,240
	Used Equipment	<u>0</u>	<u>0</u>
	<i>Total Account 391</i>	1,138,618	1,138,732
392	Transportation Equipment		
	Passenger Cars	**	**
	Other Than Cars	**	**
	<i>Total Account 392</i>		
393	Stores Equipment	62,706	62,632
394	Tools, Shop and Garage Equipment	399,793	399,477
395	Laboratory Equipment	242,046	242,077
396	Power Operated Equipment	52,189	51,241
397	Communication Equipment	4,061,845	4,093,898
398	Miscellaneous Equipment	<u>24,274</u>	<u>24,260</u>
	Total General Plant	8,768,580	9,771,416
	Total Depreciable Plant	<u>60,832,056</u>	<u>62,861,654</u>

DUQUESNE LIGHT COMPANY

COMPARISON OF CALCULATED vs. BOOK
DEPRECIATION ACCRUALS AS OF DECEMBER 31, 2006

<u>Depreciable Group</u>	<u>Calculated Depreciation Accruals</u>	<u>Book Depreciation Accruals</u>
(1)	(2)	(3)
Unrecovered Adjustment for Amortization		
391	Office Furniture and Equipment	
	Office Furniture	960,409
	EDP Equipment	<u>486,678</u>
	<i>Total Account 391</i>	<u>1,447,087</u>
393	Stores Equipment	86,176
394	Tools, Shop and Garage Equipment	494,592
395	Laboratory Equipment	353,902
397	Communication Equipment	2,403,683
398	Miscellaneous Equipment	<u>19,639</u>
Total Unrecovered Adjustment for Amortization		4,805,079
Total Utility Plant	<u>60,832,056</u>	<u>67,666,733</u>

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

- Q.2. Supply a schedule by account or by depreciable group showing the survivor curve or interim survivor curve and annual accrual rate estimated to be appropriate:
- a) For the purpose of this filing.
 - b) For the purpose of the most recent rate filing prior to the current proceeding.
 - c) Supply an explanation for any major change in annual accrual rate by account or by depreciable group.
 - d) Supply a comprehensive statement of major changes made in depreciation methods, procedures and techniques and the effect of the changes upon accumulated and annual depreciation, if any.
- A.2.
- a) Attachment V-B-2, columns 4 & 5, provides Duquesne's survivor curve and annual estimated accrual rate for the future test year.
 - b) Attachment V-B-2, columns 2 & 3, provides Duquesne's survivor curve and annual estimated accrual rate for the most recent filing with the Commission.
 - c) Attachment V-B-2, column 6, provides an explanation for any major change in annual rate by account. Changes reflect new life study characteristics and amortization of certain accounts.
 - d) The depreciation methods and procedures used in this filing are the same as those used in the previous filing. The survivor curve estimates are based on a service life study as described in Exhibit JJ51 in the section titled, "Estimation of Survivor Curves".

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AT DECEMBER 31, 2006

Depreciable Group	Most Recent Filing		Current Filing		Reason for Accrual change	
	Curve	Rate	Curve	Rate		
(1)	(2)	(3)	(4)	(5)	(6)	
Depreciable Plant						
Transmission Plant						
352	Structures and Improvements					
	Major Structures	60-R3	1.53	60-R2.5	3.70	a
	Other Small Structures	60-R3	1.53	45-R3	2.62	a
	<i>Total Account 352</i>		1.53		3.32	
353	Station Equipment	30-L1	3.31	42-S0.5	3.17	a
354	Towers and Fixtures	65-L2	1.34	65-R4	1.99	a
355	Poles and Fixtures	40-R2	2.21	50-R4	2.17	a
356	Overhead Conductors and Devices	40-R2.5	2.29	55-R3	1.91	a
357	Underground Conduit	75-R2	1.23	60-S3	1.92	a
358	Underground Conductors and Devices	40-R2	2.36	60-R3	1.71	a
359	Roads and Trails	65-L2	1.34	55-R4	3.19	a
Distribution Plant						
361	Structures and Improvements					
	Major Structures	60-R3	1.61	60-R2.5	2.90	a
	Other Small Structures	60-R3	1.61	45-R3	2.20	a
	<i>Total Account 361</i>		1.61		2.68	
362	Station Equipment					
	Company Stations	45-O1	2.35	53-R1.5	2.69	a
	Customer High Tension	32-L0	3.33	39-R0.5	3.44	a
	<i>Total Account 362</i>		2.84		2.76	
364.11	Poles, Towers and Fixtures	40-R0.5	2.96	50-R2	2.16	a
365.01	Overhead Conductors and Devices	40-S2	2.46	50-R1	2.45	a
366	Underground Conduit	90-R2	1.16	70-R4	2.02	a
367	Underground Conductors and Devices	32-L0	3.62	50-R1.5	2.20	a
368	Line Transformers					
	Overhead	35-L2	2.89	44-S0	3.15	a
	Conventional Distribution	40-S0	2.78	46-R1	2.84	a
	Network	40-S0	2.66	50-R2	2.55	a
	Underground Res. Distribution	35-L2	3.05	36-R2	3.56	a
	<i>Total Account 368</i>					
369.1	Services - Overhead	42-R1	2.50	60-R3	1.60	a
369.2	Services - Underground	50-R1	2.20	60-R3	1.60	a
370	Meters	35-R2	2.98	30-R2.5	2.84	a
370.1	Meters - Communication Equipment	35-R2	2.98	10-S3	7.25	a
373	Street Lighting Equipment	20-L1	5.35	25-S0	2.41	a
General Plant						
390	Structures and Improvements					
	Major Structures	60-R2	2.08	55-R1.5	4.68	a
	Other Small Structures	60-R2	2.08	45-R3	2.70	a
	<i>Total Account 390</i>		2.08		4.60	

DUQUESNE LIGHT COMPANY

COMPARISON OF EXISTING SURVIVOR CURVE AND DEPRECIATION RATE
AT DECEMBER 31, 2006

	Depreciable Group (1)	Most Recent Filing		Current Filing		Reason for Accrual change (6)
		Curve (2)	Rate (3)	Curve (4)	Rate (5)	
391	Office Furniture and Equipment					
	Office Furniture	30-L0	4.11	20-SQ	5.00	b
	EDP Equipment	30-L0	4.11	5-SQ	20.00	b
	Used Equipment	30-L0	4.11	7-SQ	0.00	b
	<i>Total Account 391</i>		4.11		8.05	
392	Transportation Equipment					
	Passenger Cars	5.5-L4	**		**	
	Other Than Cars	11-L4	**		**	
	<i>Total Account 392</i>					
393	Stores Equipment	35-R2	3.79	30-SQ	3.33	b
394	Tools, Shop and Garage Equipment	35-R2	3.50	25-SQ	4.00	b
395	Laboratory Equipment	45-S0	2.82	20-SQ	5.00	b
396	Power Operated Equipment	18-R1	**	19-S0.5	**	
397	Communication Equipment	18-L2	6.15	15-SQ	6.67	b
398	Miscellaneous Equipment	26-L1	4.83	20-SQ	5.00	b

** Annual Accrual is charged to clearing account.

a - New Life Study Characteristics

b - Amortization Account

- Q.1. Where the retirement rate actuarial method of mortality analysis is utilized, set forth representative examples including charts depicting the observed and estimated survivor curves and a tabular presentation of the observed and estimated life tables plotted on the chart. Other analysis results shall be subject to request.
- A.1. Exhibit JJS1 provides the observed and estimated survivor curves and life tables for all accounts analyzed by the actuarial method.

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

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2006

Depreciable Group (1)	Survivor Curve (2)	Original Cost at December 31, 2006 (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
Depreciable Plant							
Transmission Plant							
352	Structures and Improvements						
	Major Structures	60-R2.5 *	4,947,455.32	2,744,291	2,203,165	182,907	12.0
	Other Small Structures	45-R3	2,684,658.89	977,163	1,707,495	70,357	24.3
	<i>Total Account 352</i>		<u>7,632,114.21</u>	<u>3,721,454</u>	<u>3,910,660</u>	<u>253,264</u>	15.4
353	Station Equipment	42-S0.5	183,334,426.90	54,326,261	129,008,167	5,808,440	22.2
354	Towers and Fixtures	65-R4	68,969,138.08	21,331,563	47,637,578	1,369,291	34.8
355	Poles and Fixtures	50-R4	10,033,722.65	2,570,877	7,462,846	218,126	34.2
356	Overhead Conductors and Devices	55-R3	43,818,411.60	20,398,723	23,419,685	838,935	27.9
357	Underground Conduit	60-S3	55,285,831.97	13,841,811	41,444,020	1,063,720	39.0
358	Underground Conductors and Devices	60-R3	38,087,062.30	10,082,368	28,004,693	652,402	42.9
359	Roads and Trails	55-R4	4,353.73	1,526	2,828	139	20.3
	Total Transmission Plant		<u>407,165,061.44</u>	<u>126,274,583</u>	<u>280,890,477</u>	<u>10,204,317</u>	27.5
Distribution Plant							
361	Structures and Improvements						
	Major Structures	60-R2.5 *	32,330,528.69	16,036,467	16,294,063	938,555	17.4
	Other Small Structures	45-R3	14,940,969.73	7,244,117	7,696,851	329,312	23.4
	<i>Total Account 361</i>		<u>47,271,498.42</u>	<u>23,280,584</u>	<u>23,990,914</u>	<u>1,267,867</u>	18.9
362	Station Equipment						
	Company Stations	53-R1.5	267,698,168.37	62,110,683	205,587,486	7,192,328	28.6
	Customer High Tension	39-R0.5	30,051,642.90	9,679,544	20,372,101	1,034,228	19.7
	<i>Total Account 362</i>		<u>297,749,811.27</u>	<u>71,790,227</u>	<u>225,959,587</u>	<u>8,226,556</u>	27.5
364.11	Poles, Towers and Fixtures	50-R2	290,940,539.77	108,294,028	182,646,511	6,296,096	29.0
365.01	Overhead Conductors and Devices	50-R1	300,123,148.83	90,526,657	209,596,495	7,357,383	28.5
366	Underground Conduit	70-R4	98,945,013.35	27,274,654	71,670,360	2,000,529	35.8
367	Underground Conductors and Devices	50-R1.5	190,126,314.95	64,428,376	125,697,942	4,191,478	30.0
368	Line Transformers						
	Overhead	44-S0	163,493,281.89	34,787,312	128,705,967	5,142,186	25.0
	Conventional Distribution Network	46-R1	30,428,084.96	8,875,611	21,552,475	864,501	24.9
		50-R2	22,377,706.34	5,915,845	16,461,859	569,663	28.9
	Underground Res. Distribution	36-R2	14,416,008.33	4,996,843	9,419,165	513,080	18.4
	<i>Total Account 368</i>		<u>230,715,081.52</u>	<u>54,575,611</u>	<u>176,139,466</u>	<u>7,089,430</u>	

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2006

	<u>Depreciable Group</u>	<u>Survivor Curve</u>	<u>Original Cost at December 31, 2006</u>	<u>Book Reserve</u>	<u>Future Accruals</u>	<u>Annual Accrual Amount</u>	<u>Composite Remaining Life</u>	<u>Annual Accrual Rate, Percent</u>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
369.2	Services	60-R3	74,247,718.33	31,164,100	43,083,615	1,185,135	36.4	1.60
370	Meters	30-R2.5	77,882,129.42	36,458,163	41,423,967	2,208,562	18.8	2.84
370.1	Meters - Communication Equipment	10-S3	31,401,239.77	17,564,363	13,836,877	2,275,937	6.1	7.25
373	Street Lighting Equipment	25-S0	<u>32,704,673.76</u>	<u>22,324,218</u>	<u>10,380,455</u>	<u>786,948</u>	13.2	2.41
	Total Distribution Plant		1,672,107,169.39	547,680,981	1,124,426,189	42,885,921	26.2	2.56
	General Plant							
390	Structures and Improvements							
	Major Structures	55-R1.5 *	78,601,895.11	17,376,487	61,225,412	3,675,534	16.7	4.68
	Other Small Structures	45-R3	<u>3,097,131.77</u>	<u>236,375</u>	<u>2,860,756</u>	<u>83,565</u>	34.2	2.70
	<i>Total Account 390</i>		81,699,026.88	17,612,862	64,086,168	3,759,099	17.0	4.60
391	Office Furniture and Equipment							
	Office Furniture	20-SQ	11,229,200.17	4,030,000	7,199,200	561,492	12.8	5.00
	EDP Equipment	5-SQ	2,885,791.95	1,946,200	939,591	577,240	1.6	20.00
	Used Equipment	7-SQ	<u>33,169.83</u>	<u>33,170</u>	<u>0</u>	<u>0</u>		
	<i>Total Account 391</i>		14,148,161.95	6,009,370	8,138,791	1,138,732	7.1	8.05
392	Transportation Equipment							
	Passenger Cars		926,638.28			..		
	Other Than Cars		<u>43,867,192.24</u>			..		
	<i>Total Account 392</i>		44,793,830.52	16,692,093	26,086,175			
393	Stores Equipment	30-SQ	1,883,066.55	1,119,000	764,067	62,632	12.2	3.33
394	Tools, Shop and Garage Equipment	25-SQ	9,994,830.00	5,541,000	4,453,833	399,477	11.1	4.00
395	Laboratory Equipment	20-SQ	4,840,918.93	2,950,000	1,890,920	242,077	7.8	5.00
396	Power Operated Equipment	19-S0.5	1,015,853.53	622,641	393,212	51,241	7.7	5.04
397	Communication Equipment	15-SQ	61,366,242.69	22,730,000	38,636,244	4,093,898	9.4	6.67
398	Miscellaneous Equipment	20-SQ	<u>485,481.04</u>	<u>200,532</u>	<u>284,950</u>	<u>24,260</u>	11.7	5.00
	Total General Plant		220,227,412.09	73,477,498	144,734,360	9,771,416	14.8	4.44
	Total Depreciable Plant		<u>2,299,499,642.92</u>	<u>747,433,062</u>	<u>1,550,051,026</u>	<u>62,861,654</u>		

DUQUESNE LIGHT COMPANY

TABLE 2. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2006

<u>Depreciable Group</u>		<u>Survivor Curve</u>	<u>Original Cost at December 31, 2006</u>	<u>Book Reserve</u>	<u>Future Accruals</u>	<u>Annual Accrual Amount</u>	<u>Composite Remaining Life</u>	<u>Annual Accrual Rate, Percent</u>
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Unrecovered Adjustment for Amortization								
391	Office Furniture and Equipment							
	Office Furniture			4,802,043		960,409		***
	EDP Equipment			2,433,391		486,678		***
	<i>Total Account 391</i>			<u>7,235,434</u>		<u>1,447,087</u>		
393	Stores Equipment			430,882		86,176		***
394	Tools, Shop and Garage Equipment			2,472,962		494,592		***
395	Laboratory Equipment			1,769,511		353,902		***
397	Communication Equipment			12,018,413		2,403,683		***
398	Miscellaneous Equipment			<u>98,194</u>		<u>19,639</u>		***
Total Unrecovered Adjustment for Amortization				24,025,396		4,805,079		
Intangible and Nondepreciable Plant								
301	Organization		100,275.19					
302	Franchises and Consents		6,830.09					
303	Misc Intangible Plant		29,546,940.00					
350	Land and Land Rights		11,034,483.63					
360	Land and Land Rights		9,962,255.76					
389	Land and Land Rights		5,858,894.23					
390.2	Structures and Improvements - Leaseholds		<u>8,220,524.61</u>					
Total Intangible and Nondepreciable Plant			64,730,203.51					
Total Utility Plant			<u>2,364,229,846.43</u>	<u>723,407,666</u>		<u>67,666,733</u>		

NOTE: Transportation was switched from group to individual with gain loss.

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

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

*** 5-year Amortization of Unrecovered Reserve related to implementation to Amortization accounting.

- Q.2. Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.
- A.2. Examples of detailed depreciation calculations by vintage within account at December 31, 2006 are set forth in Exhibit JJS1 and attached.

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DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0.5						
1920	13,063,111.89	13,063,112	13,063,112			
1921	5,702.18	5,702	5,702			
1922	21,683.06	21,683	21,683			
1924	327.83	324	209	119	0.55	119
1925	7,782.37	7,616	4,909	2,873	0.90	2,873
1926	26,873.14	26,072	16,807	10,066	1.25	8,053
1927	209,075.79	201,152	129,668	79,408	1.59	49,942
1928	31,133.34	29,695	19,142	11,991	1.94	6,181
1929	26,226.34	24,802	15,988	10,238	2.28	4,490
1930	28,232.02	26,470	17,063	11,169	2.62	4,263
1932	420.05	387	249	171	3.29	52
1933	2,210.42	2,020	1,302	908	3.62	251
1934	1,295.72	1,174	757	539	3.96	136
1935	2,031.32	1,824	1,176	855	4.29	199
1936	1,630.06	1,450	935	695	4.63	150
1937	2,347.72	2,070	1,334	1,014	4.96	204
1938	167,313.71	146,199	94,244	73,070	5.30	13,787
1939	2,366.51	2,049	1,321	1,046	5.64	185
1940	1,351.81	1,160	748	604	5.97	101
1941	2,888.77	2,455	1,583	1,306	6.31	207
1942	10,901.63	9,176	5,915	4,987	6.65	750
1943	77,089.88	64,262	41,425	35,665	6.99	5,102
1944	13,675.54	11,285	7,275	6,401	7.34	872
1945	377,239.91	308,243	198,702	178,538	7.68	23,247
1946	1,458.86	1,180	761	698	8.03	87
1947	931.00	745	480	451	8.38	54
1948	69,630.58	55,140	35,545	34,086	8.74	3,900
1949	38,254.06	29,976	19,323	18,931	9.09	2,083
1950	264,013.82	204,611	131,898	132,116	9.45	13,981
1951	273,877.46	209,900	135,308	138,569	9.81	14,125
1952	58,793.17	44,542	28,713	30,080	10.18	2,955
1953	378,690.15	283,563	182,793	195,897	10.55	18,568
1954	165,099.73	122,174	78,757	86,343	10.92	7,907
1955	819,568.78	599,105	386,200	433,369	11.30	38,351
1956	1,255,105.57	906,061	584,073	671,033	11.68	57,451
1957	330,736.60	235,782	151,992	178,745	12.06	14,821
1958	86,498.89	60,861	39,233	47,266	12.45	3,796
1959	189,546.21	131,602	84,834	104,712	12.84	8,155

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DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0.5						
1960	379,284.88	259,734	167,432	211,853	13.24	16,001
1961	400,670.75	270,533	174,393	226,278	13.64	16,589
1962	54,319.81	36,150	23,303	31,017	14.05	2,208
1963	133,017.63	87,220	56,225	76,793	14.46	5,311
1964	35,337.87	22,818	14,709	20,629	14.88	1,386
1965	25,128.05	15,974	10,297	14,831	15.30	969
1966	347,722.44	217,500	140,207	207,515	15.73	13,192
1967	3,461,167.40	2,128,618	1,372,169	2,088,998	16.17	129,190
1968	275,294.98	166,416	107,277	168,018	16.61	10,115
1969	3,111,627.45	1,847,684	1,191,071	1,920,556	17.06	112,577
1970	9,134,915.72	5,324,742	3,432,483	5,702,433	17.52	325,481
1971	642,176.96	367,261	236,747	405,430	17.98	22,549
1972	5,833,464.53	3,270,824	2,108,468	3,724,997	18.45	201,897
1973	1,342,955.23	737,685	475,533	867,422	18.93	45,823
1974	1,796,988.87	966,061	622,751	1,174,238	19.42	60,465
1975	7,027,736.51	3,696,589	2,382,929	4,644,808	19.91	233,290
1976	7,369,224.94	3,787,782	2,441,714	4,927,511	20.41	241,426
1977	1,602,878.50	804,164	518,387	1,084,492	20.93	51,815
1978	937,868.86	458,899	295,820	642,049	21.45	29,932
1979	7,873,786.60	3,753,434	2,419,573	5,454,214	21.98	248,144
1980	3,557,339.46	1,649,894	1,063,570	2,493,769	22.52	110,736
1981	4,258,638.19	1,919,368	1,237,280	3,021,358	23.07	130,965
1982	8,623,592.22	3,771,959	2,431,514	6,192,078	23.63	262,043
1983	1,759,584.75	955,279	615,801	1,143,784	19.79	57,796
1984	5,417,518.33	2,864,784	1,846,723	3,570,795	20.05	178,095
1985	1,997,141.80	1,021,937	658,770	1,338,372	20.52	65,223
1986	3,217,803.17	1,596,352	1,029,055	2,188,748	20.82	105,127
1987	5,141,944.46	2,456,821	1,583,738	3,558,206	21.31	166,974
1988	1,173,239.05	540,511	348,429	824,810	21.66	38,080
1989	3,676,902.30	1,628,132	1,049,541	2,627,361	22.02	119,317
1990	1,153,427.84	489,169	315,333	838,095	22.41	37,398
1991	2,415,276.25	977,221	629,945	1,785,331	22.81	78,270
1992	7,367,474.16	2,831,320	1,825,151	5,542,323	23.23	238,585
1993	2,511,882.46	915,581	590,210	1,921,672	23.54	81,634
1994	1,377,709.85	471,866	304,178	1,073,532	24.00	44,731
1995	1,396,936.64	448,277	288,972	1,107,965	24.34	45,520
1996	7,110,321.66	2,113,188	1,362,222	5,748,100	24.83	231,498
1997	9,551,795.90	2,613,371	1,684,655	7,867,141	25.22	311,941

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 353 STATION EQUIPMENT

~0090283

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-S0.5						
1998	1,153,632.39	287,370	185,247	968,385	25.63	37,783
1999	2,723,101.19	608,613	392,330	2,330,771	26.06	89,439
2000	2,087,969.83	412,583	265,963	1,822,007	26.39	69,042
2001	1,184,264.32	201,325	129,780	1,054,484	26.86	39,259
2002	2,284,506.33	323,943	208,823	2,075,683	27.24	76,200
2003	1,671,709.91	187,900	121,126	1,550,584	27.65	56,079
2004	1,248,165.45	102,350	65,978	1,182,187	27.99	42,236
2005	2,929,515.12	147,355	94,989	2,834,526	28.35	99,983
2006	26,542,350.00	456,528	294,291	26,248,059	28.57	918,728
	183,334,426.90	77,058,709	54,326,261	129,008,167		5,808,440

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 22.2 3.17

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
1917	960.48	930	692	268	2.04	131
1918	8,175.85	7,889	5,867	2,309	2.28	1,013
1919	9,208.31	8,853	6,584	2,624	2.51	1,045
1920	200,201.87	191,693	142,563	57,639	2.76	20,884
1924	24,224.59	22,815	16,968	7,257	3.78	1,920
1925	39,125.88	36,692	27,288	11,838	4.04	2,930
1926	79,667.77	74,394	55,327	24,341	4.30	5,661
1927	179,185.83	166,589	123,893	55,293	4.57	12,099
1928	3,859.76	3,572	2,657	1,203	4.85	248
1930	71,730.81	65,770	48,913	22,818	5.40	4,226
1931	1,900.64	1,734	1,290	611	5.69	107
1933	1,273.33	1,150	855	418	6.30	66
1934	1,463.27	1,314	977	486	6.61	74
1936	17,987.16	15,969	11,876	6,111	7.29	838
1941	9,026.43	7,737	5,754	3,272	9.28	353
1942	158,052.41	134,345	99,913	58,139	9.75	5,963
1943	175.34	148	110	65	10.24	6
1944	8,957.99	7,476	5,560	3,398	10.75	316
1945	18,405.98	15,207	11,309	7,097	11.30	628

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1948	3,053.67	2,440	1,815	1,239	13.06	95
1949	17,697.52	13,970	10,390	7,308	13.69	534
1950	53,470.83	41,675	30,994	22,477	14.34	1,567
1951	315,376.46	242,588	180,413	134,963	15.00	8,998
1952	64,982.82	49,315	36,676	28,307	15.67	1,806
1953	370,002.51	276,873	205,911	164,092	16.36	10,030
1954	1,503,374.25	1,109,039	824,795	678,579	17.05	39,799
1956	3,296,364.01	2,359,208	1,754,549	1,541,815	18.48	83,432
1957	654,798.50	461,371	343,123	311,676	19.20	16,233
1959	334,822.60	228,249	169,749	165,074	20.69	7,978
1960	109,169.00	73,121	54,380	54,789	21.46	2,553
1961	41,652.86	27,408	20,383	21,270	22.23	957
1962	127,379.54	82,262	61,178	66,202	23.02	2,876
1963	132,847.67	84,186	62,609	70,239	23.81	2,950
1964	674,637.83	419,085	311,675	362,963	24.62	14,743
1965	2,146,767.76	1,306,523	971,664	1,175,104	25.44	46,191
1966	862,454.59	513,850	382,152	480,303	26.27	18,283
1967	382,339.85	222,828	165,718	216,622	27.12	7,988
1968	460,752.50	262,491	195,215	265,538	27.97	9,494

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DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R4						
1969	2,791,096.91	1,553,245	1,155,152	1,635,945	28.83	56,745
1970	2,022,992.64	1,098,687	817,096	1,205,897	29.70	40,603
1971	818,474.55	433,382	322,307	496,168	30.58	16,225
1972	9,430,112.61	4,864,052	3,617,408	5,812,705	31.47	184,706
1973	1,617,650.43	812,061	603,932	1,013,718	32.37	31,317
1974	3,346,798.35	1,633,238	1,214,643	2,132,155	33.28	64,067
1975	93,993.69	44,534	33,120	60,874	34.20	1,780
1976	10,455.34	4,806	3,574	6,881	35.12	196
1979	12,315,493.75	5,129,403	3,814,750	8,500,744	37.93	224,117
1980	2,965,991.41	1,191,735	886,296	2,079,695	38.88	53,490
1981	5,880,614.53	2,276,974	1,693,392	4,187,223	39.83	105,127
1984	3,215.39	1,165	866	2,349	39.61	59
1986	736,781.80	244,685	181,973	554,809	41.23	13,456
1987	10,131.94	3,201	2,381	7,751	42.23	184
1990	42,751.20	11,427	8,498	34,253	45.23	757
1991	509,590.69	127,958	95,163	414,428	46.23	8,964
1992	890,810.45	210,588	156,615	734,195	46.85	15,671
1994	15,457.32	3,150	2,343	13,114	48.85	268
1995	531,346.48	99,627	74,093	457,253	49.85	9,173
1997	99,085.41	15,348	11,414	87,671	51.85	1,691
1998	326,566.85	45,262	33,661	292,906	52.85	5,542
1999	400,992.12	49,041	36,472	364,520	53.85	6,769
2000	1,097,133.14	116,296	86,490	1,010,643	54.85	18,426
2002	6,026.64	442	329	5,698	56.85	100

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2003	536,433.34	30,630	22,780	513,653	57.85	8,879	
2005	3,569,612.63	87,812	65,305	3,504,308	59.48	58,916	
2006	6,514,000.00	53,415	39,725	6,474,275	60.48	107,048	
	68,969,138.08	28,682,923	21,331,563	47,637,578		1,369,291	

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 34.8 1.99

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 364.11 POLES, TOWERS AND FIXTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1912	1,685.95	1,686	1,686			
1914	9,194.68	9,149	9,195			
1915	10.34	10	10			
1916	7,149.13	7,060	7,149			
1917	17,898.33	17,587	17,898			
1918	3,742.83	3,658	3,743			
1919	77.54	75	77	1	1.39	1
1920	57,745.01	55,828	57,563	182	1.66	110
1921	1,225.80	1,178	1,215	11	1.93	6
1922	11,291.18	10,794	11,129	162	2.20	74
1923	1,874.20	1,781	1,836	38	2.48	15
1924	31,488.04	29,750	30,675	813	2.76	295
1925	142,201.93	133,556	137,707	4,495	3.04	1,479
1926	127,174.26	118,704	122,394	4,780	3.33	1,435
1927	347,788.83	322,609	332,636	15,153	3.62	4,186
1928	259,354.05	239,073	246,504	12,850	3.91	3,286
1929	178,325.00	163,381	168,459	9,866	4.19	2,355
1930	218,266.58	198,710	204,886	13,381	4.48	2,987
1931	222,698.85	201,409	207,669	15,030	4.78	3,144
1932	88,343.15	79,385	81,852	6,491	5.07	1,280
1933	68,885.39	61,501	63,413	5,472	5.36	1,021
1934	97,182.60	86,201	88,880	8,303	5.65	1,470
1935	144,020.25	126,911	130,856	13,164	5.94	2,216
1936	95,363.59	83,462	86,056	9,308	6.24	1,492
1937	126,219.64	109,710	113,120	13,100	6.54	2,003
1938	43,900.77	37,895	39,073	4,828	6.84	706
1939	83,978.85	71,970	74,207	9,772	7.15	1,367
1940	44,788.40	38,106	39,290	5,498	7.46	737
1941	161,081.55	136,017	140,245	20,837	7.78	2,678
1942	119,354.80	100,019	103,128	16,227	8.10	2,003
1943	50,492.68	41,980	43,285	7,208	8.43	855
1944	6,498.36	5,359	5,526	972	8.77	111
1945	5,080.19	4,155	4,284	796	9.11	87
1946	112.83	91	94	19	9.47	2
1947	245,487.78	197,225	203,355	42,133	9.83	4,286

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1948	365,409.47	290,793	299,831	65,578	10.21	6,423
1949	396,413.04	312,453	322,165	74,248	10.59	7,011
1950	499,999.88	390,100	402,225	97,775	10.99	8,897

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1951	627,212.53	484,334	499,388	127,825	11.39	11,223
1952	723,117.66	552,317	569,484	153,634	11.81	13,009
1953	978,609.24	739,046	762,017	216,592	12.24	17,695
1954	1,222,010.51	912,109	940,459	281,552	12.68	22,204
1955	1,046,888.16	771,975	795,969	250,919	13.13	19,110
1956	1,069,068.32	778,282	802,473	266,595	13.60	19,603
1957	1,355,245.23	973,879	1,004,149	351,096	14.07	24,954
1958	1,311,966.45	929,922	958,826	353,140	14.56	24,254
1959	1,824,333.71	1,274,844	1,314,469	509,865	15.06	33,856
1960	1,554,938.24	1,070,730	1,104,010	450,928	15.57	28,961
1961	1,070,044.53	725,704	748,260	321,785	16.09	19,999
1962	1,305,718.07	871,436	898,522	407,196	16.63	24,486
1963	1,100,440.14	722,549	745,007	355,433	17.17	20,701
1964	1,217,789.48	785,961	810,390	407,399	17.73	22,978
1965	1,438,155.14	911,790	940,130	498,025	18.30	27,214
1966	1,496,854.65	931,642	960,599	536,256	18.88	28,403
1967	2,340,949.13	1,428,915	1,473,328	867,621	19.48	44,539
1968	1,672,364.25	1,000,743	1,031,848	640,516	20.08	31,898
1969	1,477,887.85	866,042	892,960	584,928	20.70	28,257
1970	4,221,560.33	2,421,487	2,496,752	1,724,808	21.32	80,901
1971	1,920,972.66	1,077,281	1,110,765	810,208	21.96	36,895
1972	2,832,276.02	1,552,087	1,600,329	1,231,947	22.60	54,511
1973	3,473,846.13	1,857,813	1,915,557	1,558,289	23.26	66,994
1974	5,671,538.42	2,957,140	3,049,054	2,622,484	23.93	109,590
1975	5,949,582.14	3,022,388	3,116,330	2,833,252	24.60	115,173
1976	6,152,660.68	3,040,645	3,135,154	3,017,507	25.29	119,316
1977	5,632,045.36	2,705,635	2,789,731	2,842,314	25.98	109,404
1978	4,513,837.76	2,104,351	2,169,758	2,344,080	26.69	87,826
1979	5,439,425.17	2,458,620	2,535,039	2,904,386	27.40	105,999
1980	6,724,404.33	2,941,254	3,032,674	3,691,730	28.13	131,238
1981	5,191,000.16	2,194,755	2,262,972	2,928,028	28.86	101,456
1982	6,753,515.34	2,755,434	2,841,078	3,912,437	29.60	132,177
1983	7,254,316.49	3,461,034	3,568,610	3,685,706	25.76	143,079
1984	6,654,186.96	3,069,576	3,164,984	3,489,203	26.28	132,770
1985	8,741,772.48	3,890,963	4,011,902	4,729,870	26.81	176,422
1986	8,433,855.35	3,613,907	3,726,234	4,707,621	27.34	172,188
1987	7,930,623.07	3,247,590	3,348,531	4,582,092	28.12	162,948
1988	9,250,003.70	3,627,851	3,740,612	5,509,392	28.67	192,166

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 364.11 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
1989	8,972,400.30	3,360,164	3,464,604	5,507,796	29.23	188,430
1990	9,440,393.15	3,380,605	3,485,681	5,954,712	29.58	201,309
1991	10,752,337.76	3,650,419	3,763,881	6,988,457	30.16	231,713
1992	11,985,717.51	3,841,422	3,960,821	8,024,897	30.75	260,972
1993	9,396,776.72	2,829,369	2,917,311	6,479,466	31.34	206,747
1994	10,938,039.16	3,089,996	3,186,039	7,752,000	31.75	244,157
1995	10,426,949.05	2,733,946	2,818,922	7,608,027	32.36	235,106
1996	10,283,962.93	2,494,889	2,572,435	7,711,528	32.79	235,179
1997	14,377,638.63	3,183,209	3,282,150	11,095,489	33.42	332,001
1998	2,253,016.33	451,955	466,003	1,787,013	33.87	52,761
1999	1,498,219.06	269,679	278,061	1,220,158	34.17	35,708
2000	2,597,983.96	410,481	423,240	2,174,744	34.65	62,763
2001	3,847,477.12	522,872	539,124	3,308,353	34.98	94,578
2002	4,899,067.72	555,554	572,822	4,326,246	35.18	122,975
2003	7,156,237.15	644,061	664,079	6,492,158	35.41	183,343
2004	8,760,400.56	580,815	598,868	8,161,533	35.23	231,664
2005	10,869,101.07	448,894	462,846	10,406,255	34.86	298,516
2006	10,628,000.00	160,483	165,471	10,462,529	32.72	319,759
	290,940,539.77	105,030,175	108,294,028	182,646,511		6,296,096

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.0 2.16

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
1930	4,358.71	3,695	4,080	279	7.61	37
1931	20,562.88	17,293	19,096	1,467	7.95	185

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1932	17,639.30	14,715	16,249	1,390	8.29	168
1933	2,427.59	2,008	2,217	211	8.64	24
1934	22,255.12	18,254	20,157	2,098	8.99	233
1935	23,598.25	19,185	21,185	2,413	9.35	258
1936	22,896.05	18,450	20,373	2,523	9.71	260
1937	24,613.94	19,652	21,701	2,913	10.08	289
1938	10,466.68	8,279	9,142	1,325	10.45	127
1940	20,158.12	15,639	17,269	2,889	11.21	258
1941	80,011.92	61,465	67,872	12,140	11.59	1,047
1942	79,312.37	60,293	66,578	12,734	11.99	1,062
1943	26,187.49	19,698	21,751	4,436	12.39	358
1944	12,055.52	8,972	9,907	2,149	12.79	168
1945	44,716.54	32,911	36,342	8,375	13.20	634
1946	63,025.47	45,857	50,637	12,388	13.62	910
1947	112,984.88	81,259	89,730	23,255	14.04	1,656
1948	263,477.99	187,227	206,744	56,734	14.47	3,921
1949	375,900.87	263,882	291,390	84,511	14.90	5,672
1950	482,534.11	334,493	369,362	113,172	15.34	7,378
1951	454,605.78	311,041	343,465	111,141	15.79	7,039
1952	646,122.68	436,262	481,740	164,383	16.24	10,122
1953	798,025.88	531,485	586,889	211,137	16.70	12,643
1954	692,789.88	454,886	502,305	190,485	17.17	11,094
1955	768,386.24	497,300	549,140	219,246	17.64	12,429
1956	911,224.64	580,997	641,562	269,663	18.12	14,882
1957	962,327.85	604,149	667,128	295,200	18.61	15,862
1958	919,600.96	568,313	627,556	292,045	19.10	15,290
1959	1,246,111.02	757,636	836,615	409,496	19.60	20,893
1960	1,271,954.01	760,374	839,638	432,316	20.11	21,498
1961	790,554.44	464,530	512,954	277,600	20.62	13,463
1962	1,080,363.28	623,586	688,591	391,772	21.14	18,532
1963	1,013,180.52	574,068	633,911	379,270	21.67	17,502
1964	1,118,912.85	622,116	686,968	431,945	22.20	19,457
1965	1,265,865.32	690,150	762,094	503,771	22.74	22,154
1966	1,186,521.46	633,840	699,914	486,607	23.29	20,893
1967	1,147,560.71	600,174	662,738	484,823	23.85	20,328
1968	1,398,863.58	715,938	790,570	608,294	24.41	24,920

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DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 365.01 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1969	1,596,697.87	798,988	882,277	714,421	24.98	28,600
1970	4,126,403.79	2,017,811	2,228,155	1,898,249	25.55	74,295
1971	1,781,384.82	850,077	938,692	842,693	26.14	32,238
1972	2,816,005.30	1,310,569	1,447,187	1,368,818	26.73	51,209
1973	3,651,362.82	1,656,258	1,828,912	1,822,451	27.32	66,708
1974	6,204,486.63	2,738,660	3,024,148	3,180,339	27.93	113,868
1975	6,734,075.39	2,891,612	3,193,044	3,541,031	28.53	124,116

SURVIVOR CURVE.. IOWA 50-R1

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
1976	6,564,159.68	2,737,255	3,022,596	3,541,564	29.15	121,494
1977	6,549,680.16	2,650,001	2,926,247	3,623,433	29.77	121,714
1978	5,206,487.34	2,040,943	2,253,698	2,952,789	30.40	97,131
1979	4,996,688.39	1,895,744	2,093,363	2,903,325	31.03	93,565
1980	6,913,965.64	2,534,660	2,798,882	4,115,084	31.67	129,936
1981	4,612,004.45	1,631,727	1,801,824	2,810,180	32.31	86,976
1982	4,762,646.16	1,623,110	1,792,309	2,970,337	32.96	90,119
1983	4,795,359.74	2,220,252	2,451,699	2,343,661	27.26	85,974
1984	4,285,287.83	1,918,952	2,118,991	2,166,297	27.75	78,065
1985	5,614,522.29	2,438,387	2,692,573	2,921,949	28.00	104,355
1986	5,567,644.02	2,328,389	2,571,109	2,996,535	28.52	105,068
1987	4,542,542.39	1,833,824	2,024,989	2,517,553	28.81	87,385
1988	4,344,449.13	1,687,818	1,863,762	2,480,687	29.12	85,188
1989	6,042,520.75	2,252,652	2,487,477	3,555,044	29.45	120,715
1990	6,729,548.86	2,398,411	2,648,430	4,081,119	29.80	136,950
1991	7,913,819.86	2,686,742	2,966,818	4,947,002	30.16	164,025
1992	7,747,496.97	2,505,541	2,766,728	4,980,769	30.34	164,165
1993	6,543,439.01	2,005,564	2,214,631	4,328,808	30.55	141,696
1994	5,117,375.85	1,477,898	1,631,959	3,485,417	30.79	113,200
1995	3,768,869.54	1,018,725	1,124,921	2,643,949	31.05	85,151
1996	8,028,672.10	2,023,225	2,234,133	5,794,539	31.17	185,901
1997	8,734,626.78	2,033,421	2,245,392	6,489,235	31.31	207,258
1998	2,713,073.95	578,970	639,324	2,073,750	31.34	66,169
1999	9,235,286.57	1,787,028	1,973,314	7,261,973	31.26	232,309
2000	8,885,678.41	1,531,002	1,690,599	7,195,079	31.23	230,390
2001	19,984,372.80	3,011,645	3,325,590	16,658,783	31.00	537,380
2002	10,651,345.52	1,361,242	1,503,143	9,148,203	30.71	297,890
2003	9,302,688.63	967,480	1,068,334	8,234,355	30.17	272,932
2004	12,919,602.67	1,018,065	1,124,192	11,795,411	29.24	403,400
2005	26,462,021.82	1,357,502	1,499,013	24,963,009	27.74	899,892
2006	24,294,700.00	500,471	552,642	23,742,058	23.83	996,310

300,123,148.83 81,980,693 90,526,657 209,596,495 7,357,383

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.5 2.45

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1902	250,957.14	250,957	250,957			
1907	345.26	343	345			
1910	126.22	123	126			
1915	458.59	431	459			
1923	36.78	33	37			
1924	165.53	149	166			
1926	6.74	6	7			

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1927	645.09	569	645			
1928	715.98	628	716			
1930	23,579.42	20,429	23,326	253	6.68	38
1931	62,668.45	53,945	61,595	1,073	6.96	154
1932	42,165.24	36,060	41,174	991	7.24	137
1933	9,704.58	8,245	9,414	291	7.52	39
1934	36,279.52	30,613	34,954	1,326	7.81	170
1935	17,086.18	14,315	16,345	741	8.11	91
1936	21,524.41	17,904	20,443	1,081	8.41	129
1937	60,181.36	49,698	56,746	3,435	8.71	394
1938	7,882.71	6,461	7,377	506	9.02	56
1939	26,530.15	21,580	24,640	1,890	9.33	203
1940	9,907.24	7,995	9,129	778	9.65	81
1941	87,860.55	70,341	80,317	7,544	9.97	757
1942	67,235.17	53,385	60,956	6,279	10.30	610
1943	130,150.90	102,455	116,985	13,166	10.64	1,237
1944	16,817.73	13,121	14,982	1,836	10.99	167
1945	22,082.76	17,074	19,495	2,588	11.34	228
1946	11,678.19	8,945	10,214	1,464	11.70	125
1947	11,339.13	8,602	9,822	1,517	12.07	126
1948	62,381.41	46,848	53,492	8,889	12.45	714
1949	117,136.37	87,056	99,402	17,734	12.84	1,381
1950	116,668.67	85,775	97,939	18,730	13.24	1,415
1951	164,180.20	119,359	136,286	27,894	13.65	2,044
1952	223,775.84	160,805	183,610	40,166	14.07	2,855
1953	332,368.28	236,048	269,524	62,844	14.49	4,337
1954	289,072.84	202,756	231,511	57,562	14.93	3,855
1955	319,206.20	221,018	252,362	66,844	15.38	4,346
1956	223,472.37	152,676	174,328	49,144	15.84	3,103
1957	216,898.22	146,146	166,872	50,026	16.31	3,067
1958	200,399.51	133,105	151,982	48,418	16.79	2,884

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1959	368,012.94	240,828	274,982	93,031	17.28	5,384
1960	525,887.57	338,882	386,942	138,946	17.78	7,815
1961	684,718.14	434,248	495,832	188,886	18.29	10,327
1962	260,205.12	162,316	185,335	74,870	18.81	3,980
1963	353,946.51	216,969	247,739	106,208	19.35	5,489
1964	499,997.10	301,098	343,799	156,198	19.89	7,853
1965	660,514.25	390,496	445,876	214,638	20.44	10,501
1966	425,455.69	246,764	281,760	143,696	21.00	6,843
1967	1,004,728.78	571,088	652,079	352,650	21.58	16,342
1968	575,278.49	320,315	365,742	209,536	22.16	9,456
1969	1,203,289.58	655,793	748,797	454,493	22.75	19,978
1970	2,174,792.91	1,159,165	1,323,556	851,237	23.35	36,456

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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1971	3,520,996.81	1,833,735	2,093,793	1,427,204	23.96	59,566
1972	2,524,699.22	1,283,557	1,465,589	1,059,110	24.58	43,088
1973	2,164,183.92	1,073,002	1,225,174	939,010	25.21	37,248
1974	2,672,634.96	1,291,417	1,474,564	1,198,071	25.84	46,365
1975	3,904,658.84	1,835,971	2,096,346	1,808,313	26.49	68,264
1976	3,960,238.59	1,810,621	2,067,401	1,892,838	27.14	69,743
1977	3,716,238.92	1,650,010	1,884,012	1,832,227	27.80	65,907
1978	3,601,020.23	1,550,599	1,770,503	1,830,517	28.47	64,296
1979	4,520,215.08	1,885,834	2,153,281	2,366,934	29.14	81,226
1980	4,270,751.72	1,722,821	1,967,149	2,303,603	29.83	77,224
1981	2,082,382.11	811,296	926,353	1,156,029	30.52	37,878
1982	3,920,082.87	1,472,383	1,681,194	2,238,889	31.22	71,713
1983	2,642,450.62	1,241,952	1,418,084	1,224,367	26.50	46,203
1984	5,768,251.31	2,621,670	2,993,472	2,774,779	27.00	102,770
1985	4,518,345.67	1,981,746	2,262,795	2,255,551	27.52	81,960
1986	4,143,218.03	1,749,681	1,997,818	2,145,400	28.04	76,512
1987	3,048,325.32	1,242,497	1,418,706	1,629,619	28.34	57,502
1988	3,494,045.02	1,364,075	1,557,526	1,936,519	28.89	67,031
1989	4,095,157.54	1,533,636	1,751,134	2,344,024	29.23	80,192
1990	5,434,681.43	1,936,920	2,211,612	3,223,069	29.80	108,157
1991	5,878,592.78	1,995,782	2,278,821	3,599,772	30.16	119,356
1992	5,378,707.51	1,731,406	1,976,952	3,401,756	30.55	111,350
1993	5,374,192.80	1,632,680	1,864,225	3,509,968	30.94	113,444
1994	4,687,421.73	1,335,915	1,525,373	3,162,049	31.36	100,831
1995	3,604,110.93	957,612	1,093,419	2,510,692	31.79	78,977
1996	4,304,325.78	1,062,308	1,212,963	3,091,363	32.05	96,454

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1997	3,784,875.28	859,545	981,445	2,803,430	32.34	86,686
1998	1,533,931.72	318,137	363,255	1,170,677	32.48	36,043
1999	8,548,702.95	1,596,898	1,823,368	6,725,335	32.66	205,920
2000	11,404,683.45	1,882,913	2,149,945	9,254,738	32.87	281,556
2001	4,476,730.24	640,172	730,960	3,745,770	32.96	113,646
2002	5,887,160.72	709,992	810,682	5,076,479	32.81	154,724
2003	7,284,828.52	706,628	806,841	6,477,988	32.60	198,711
2004	12,373,266.64	897,062	1,024,282	11,348,985	31.98	354,878
2005	16,174,687.68	750,506	856,942	15,317,746	30.86	496,362
2006	3,507,000.00	62,425	71,278	3,435,722	27.59	124,528
	190,126,314.95	56,457,365	64,428,376	125,697,942		4,191,478

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 30.0 2.20

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S0						
1933	385.56	338	268	118	5.40	22
1934	2,429.09	2,110	1,675	754	5.78	130
1935	441.71	380	302	140	6.17	23
1937	1,749.79	1,474	1,170	580	6.94	84
1938	18,912.41	15,762	12,510	6,402	7.33	873
1939	1,956.42	1,613	1,280	676	7.72	88
1940	21,878.28	17,846	14,165	7,713	8.11	951
1941	42,352.00	34,170	27,121	15,231	8.50	1,792
1942	21,615.75	17,243	13,686	7,930	8.90	891
1943	21,009.29	16,568	13,150	7,859	9.30	845
1944	3,697.25	2,882	2,287	1,410	9.70	145
1945	24,575.24	18,935	15,029	9,546	10.10	945
1946	29,954.84	22,808	18,103	11,852	10.50	1,129
1947	72,096.43	54,238	43,049	29,047	10.90	2,665
1948	143,145.16	106,357	84,417	58,728	11.31	5,193
1949	221,272.88	162,326	128,840	92,433	11.72	7,887
1950	150,562.59	109,052	86,556	64,007	12.13	5,277
1951	284,030.43	203,025	161,143	122,887	12.55	9,792
1952	625,987.89	441,634	350,529	275,459	12.96	21,255
1953	290,296.04	202,017	160,343	129,953	13.38	9,712
1954	167,301.12	114,835	91,146	76,155	13.80	5,518
1955	699,304.03	473,149	375,543	323,761	14.23	22,752
1956	292,693.60	195,227	154,953	137,741	14.65	9,402
1957	687,416.00	451,839	358,629	328,787	15.08	21,803
1958	642,979.58	416,329	330,444	312,536	15.51	20,151
1959	611,698.26	389,958	309,513	302,185	15.95	18,946
1960	667,742.38	419,008	332,570	335,172	16.39	20,450
1961	714,410.20	441,148	350,143	364,267	16.83	21,644
1962	866,883.72	526,632	417,993	448,891	17.27	25,993
1963	674,988.32	403,171	320,000	354,988	17.72	20,033
1964	461,142.43	270,691	214,850	246,292	18.17	13,555
1965	306,287.41	176,667	140,222	166,065	18.62	8,919
1966	390,706.55	221,296	175,645	215,062	19.08	11,272
1967	388,265.59	215,837	171,312	216,954	19.54	11,103
1968	110,240.49	60,103	47,704	62,536	20.01	3,125
1969	634,045.64	338,897	268,986	365,060	20.48	17,825
1970	1,619,940.17	848,687	673,610	946,330	20.95	45,171
1971	689,478.54	353,702	280,736	408,743	21.43	19,073

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ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 368.1 LINE TRANSFORMERS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S0						
1972	1,571,190.66	788,738	626,028	945,163	21.91	43,138
1973	1,530,150.66	751,151	596,195	933,956	22.40	41,694
1974	2,339,145.37	1,122,322	890,797	1,448,348	22.89	63,274
1975	2,114,265.30	990,322	786,028	1,328,237	23.39	56,787
1976	2,064,518.31	943,485	748,853	1,315,665	23.89	55,072
1977	2,519,957.35	1,122,641	891,050	1,628,907	24.40	66,758
1978	2,283,768.43	990,927	786,508	1,497,260	24.91	60,107
1979	2,128,703.42	898,313	712,999	1,415,704	25.43	55,671
1980	1,457,136.10	597,426	474,182	982,954	25.96	37,864
1981	2,256,267.07	897,994	712,746	1,543,521	26.49	58,268
1982	1,480,036.28	570,850	453,089	1,026,947	27.03	37,993
1983	2,573,372.24	1,324,515	1,051,279	1,522,093	22.16	68,687
1984	3,162,475.09	1,586,930	1,259,561	1,902,914	22.34	85,180
1985	3,313,829.09	1,610,190	1,278,022	2,035,807	22.75	89,486
1986	2,943,452.91	1,387,838	1,101,540	1,841,913	22.98	80,153
1987	3,508,926.54	1,601,123	1,270,826	2,238,101	23.24	96,304
1988	3,506,552.84	1,543,935	1,225,435	2,281,118	23.52	96,986
1989	5,344,668.58	2,263,467	1,796,534	3,548,135	23.82	148,956
1990	4,468,440.78	1,813,740	1,439,582	3,028,859	24.15	125,419
1991	4,081,130.67	1,587,968	1,260,384	2,820,747	24.34	115,889
1992	2,652,078.31	980,739	778,421	1,873,657	24.71	75,826
1993	2,744,012.44	963,148	764,459	1,979,553	24.96	79,309
1994	2,388,873.83	794,301	630,444	1,758,430	25.09	70,085
1995	2,654,892.71	827,530	656,818	1,998,075	25.40	78,664
1996	1,416,333.65	412,011	327,017	1,089,317	25.60	42,551
1997	1,520,775.21	408,936	324,576	1,196,199	25.83	46,310
1998	900,008.30	221,132	175,514	724,494	26.10	27,758
1999	6,111,089.04	1,356,662	1,076,795	5,034,294	26.28	191,564
2000	4,972,355.15	979,554	777,481	4,194,874	26.50	158,297
2001	4,086,345.92	699,174	554,941	3,531,405	26.65	132,511
2002	7,142,849.46	1,028,570	816,385	6,326,464	26.75	236,503
2003	3,815,339.14	439,527	348,857	3,466,482	26.89	128,913
2004	11,900,436.79	1,011,537	802,866	11,097,571	26.91	412,396
2005	21,968,731.17	1,159,949	920,662	21,048,069	26.91	782,165
2006	21,967,300.00	404,198	320,816	21,646,484	26.75	809,214
	163,493,281.89	43,828,797	34,787,312	128,705,967		5,142,186

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 25.0 3.15

DUQUESNE LIGHT COMPANY
ACCOUNT 101 AND 106 ELECTRIC PLANT IN SERVICE

ACCOUNT 397 COMMUNICATION EQUIPMENT

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
1991	469,018.53	469,019	469,019			
1992	4,624,230.75	4,470,244	4,375,235	248,996	0.50	248,996
1993	1,885,436.57	1,696,893	1,660,828	224,609	1.50	149,739
1994	3,638,826.88	3,032,234	2,967,788	671,039	2.50	268,416
1995	2,461,664.44	1,887,358	1,847,245	614,419	3.50	175,548
1996	947,402.97	663,182	649,087	298,316	4.50	66,292
1997	4,626,035.15	2,929,668	2,867,402	1,758,633	5.50	319,751
1998	618,474.57	350,490	343,041	275,434	6.50	42,374
1999	1,801,011.28	900,506	881,367	919,644	7.50	122,619
2000	5,698,782.20	2,469,282	2,416,800	3,281,982	8.50	386,116
2001	749,437.64	274,819	268,978	480,460	9.50	50,575
2002	2,612,289.00	783,687	767,031	1,845,258	10.50	175,739
2003	3,736,090.60	871,630	853,104	2,882,987	11.50	250,695
2004	4,382,053.09	730,488	714,962	3,667,091	12.50	293,367
2005	13,705,489.02	1,370,549	1,341,420	12,364,069	13.50	915,857
2006	9,410,000.00	313,353	306,693	9,103,307	14.50	627,814
	61,366,242.69	23,213,402	22,730,000	38,636,244		4,093,898

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.4 6.67

- Q. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and forecast retirements by facilities, accounts or sub-accounts, as applicable.
- A. The depreciation methods utilized in calculating annual and accrued depreciation are discussed in the section titled, "Methods Used in the Study" of Exhibit JJS1.

Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

- A. Balance sheet, in the form available.
- B. Statement of income.
- C. Plant in service.
- D. Accumulated depreciation.

Response:

Attachment VI-A provides Duquesne Light Company's projected balance sheet by FERC account as of December 31, 2006, and actual balance sheets by FERC account as of December 31, 2005, 2004, and 2003. Attachment VI-B provides Duquesne Light Company's projected income statement by FERC account for the year ending December 31, 2006, and actual income statements by FERC account for the years ended December 31, 2005, 2004, and 2003. Attachment VI-C provides Duquesne Light Company's actual plant in service balances by FERC account as of December 31, 2004 and 2003. Duquesne Light Company's projected plant in service balances by FERC account as of December 31, 2006 and actual plant in service balances by FERC account as of December 31, 2005 are provided in Attachment V-A-3. Attachment VI-D provides Duquesne Light Company's actual accumulated depreciation and accumulated amortization by FERC account as of December 31, 2004 and 2003. Duquesne Light Company's projected accumulated depreciation and accumulated amortization by FERC account as of December 31, 2006 and actual accumulated depreciation and accumulated amortization by FERC account as of December 31, 2005 are provided in Attachment V-A-3.

DUQUESNE LIGHT COMPANY
BALANCE SHEET

Account	As of December 31,			Projected
	2003	2004	2005	2006
ASSETS AND OTHER DEBITS				
UTILITY PLANT				
Utility Plant (101-106, 114)	\$ 1,956,531,096	\$ 2,010,088,147	\$ 2,160,760,826	\$ 2,365,215,880
Construction Work in Progress (107)	64,226,058	67,923,675	59,047,083	26,394,769
Gross Utility Plant	2,020,757,154	2,078,011,822	2,219,807,909	2,391,610,649
Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	(665,200,245)	(696,660,859)	(727,004,255)	(746,069,679)
Net Utility Plant	1,355,556,909	1,381,350,963	1,492,803,654	1,645,540,970
OTHER PROPERTY AND INVESTMENTS				
Nonutility Property (121)	2,542,996	2,542,996	2,542,996	2,542,996
Accum. Prov. for Depr. and Amort. (122)	(1,090,663)	(1,090,663)	(1,090,663)	(1,090,663)
Investments in Associated Companies (123)	274,726,529	274,611,582	24,571,974	24,571,974
Investment in Subsidiary Companies (123.1)	643,965,767	554,790,203	8,042,568	8,263,568
Other Investments (124)	(450,153)	(155,864)	(3,449,630)	(3,449,630)
Total Other Property and Investments	919,694,476	830,698,254	30,617,245	30,838,245
CURRENT AND ACCRUED ASSETS				
Cash (131)	-	-	1,582,917	1,000,000
Special Deposits (132-134)	15,205,063	1,823,953	1,397,808	1,400,000
Working Funds (135)	88,429	69,320	44,320	44,000
Temporary Cash Investments (136)	-	-	71,932,367	37,035,000
Customer Accounts Receivable (142)	110,270,415	106,878,939	101,433,051	101,433,000
Other Accounts Receivable (143)	13,752,739	8,687,482	9,279,813	7,980,000
Accum. Prov. for Uncollectible Acct.-Credit (144)	(19,839,125)	(17,931,559)	(20,827,426)	(22,227,000)
Accounts Receivable from Assoc. Companies (146)	68,570,188	132,518,562	3,311,235	3,311,000
Plant Material and Operating Supplies (154)	17,135,668	14,559,122	18,049,924	16,100,000
Store Expense Undistributed (163)	-	-	11,978	-
Prepayments (165)	6,128,119	5,711,171	6,027,270	5,400,376
Interest and Dividends Receivable (171)	418,501	565,354	392,811	300,000
Miscellaneous Current and Accrued Assets (174)	989,864	533,007	876,362	800,000
Total Current and Accrued Assets	212,719,861	253,415,351	193,512,430	152,576,376
DEFERRED DEBITS				
Unamortized Debt Expenses (181)	17,711,738	8,829,176	6,128,118	5,706,901
Other Regulatory Assets (182.3)	246,982,157	245,836,966	251,246,733	245,079,430
Clearing Accounts (184)	6,004	(113)	-	-
Miscellaneous Deferred Debits (186)	16,260,034	16,886,700	88,395,906	89,007,000
Unamortized Loss on Reacquired Debt (189)	42,495,009	49,262,728	48,780,466	46,278,226
Accumulated Deferred Income Taxes (190)	79,296,527	71,090,013	78,981,890	74,338,575
Total Deferred Debits	402,751,469	391,905,470	473,533,113	460,410,132
TOTAL ASSETS	\$ 2,890,722,715	\$ 2,857,370,038	\$ 2,190,466,442	\$ 2,289,365,723

DUQUESNE LIGHT COMPANY
BALANCE SHEET

Account	As of December 31,			
	2003	2004	2005	Projected 2006
LIABILITIES AND OTHER CREDITS				
PROPRIETARY CAPITAL				
Common Stock Issued (201)	\$ 10	\$ 10	\$ 10	\$ 10
Preferred Stock Issued (204)	60,747,846	135,779,141	135,778,060	135,812,588
Premium on Capital Stock (207)	8,999,054	10,102,467	10,678,464	12,095,373
Other Paid-In Capital (208-211)	488,900,453	488,617,011	571,117,012	598,679,512
Capital Stock Expense (214)	(274,419)	(2,173,772)	(2,173,772)	(2,173,772)
Retained Earnings (215, 215.1, 216)	(165,736,333)	(167,306,328)	103,889,214	123,916,958
Unappropriated Undistributed Subsidiary Earnings (216.1)	208,499,684	213,242,376	(15,817,952)	(15,596,962)
Accumulated Other Comprehensive Income (219)	(1,404,628)	(1,036,558)	(26,473,388)	(24,864,406)
Total Proprietary Capital	599,731,667	677,224,347	776,997,648	827,869,301
LONG-TERM DEBT				
Bonds (221)	340,000,000	540,000,000	540,000,000	540,000,000
Advances from Associated Companies (223)	399,543,117	280,817,000	-	-
Other Long-Term Debt (224)	417,985,000	417,985,000	97,925,000	141,080,000
Unamortized Discount on Long-Term Debt-Debit (226)	(1,259,544)	(1,583,658)	(1,411,227)	(1,238,797)
Total Long-Term Debt	1,156,268,573	1,237,218,342	636,513,773	679,841,203
OTHER NONCURRENT LIABILITIES				
Obligations Under Capital Leases - Noncurrent (227)	2,280,693	1,828,932	1,336,171	836,000
Accumulated Provision for Injuries and Damages (228.2)	4,900,550	4,556,119	2,872,447	2,872,447
Accumulated Provision for Pensions and Benefits (228.3)	36,085,328	38,148,792	40,719,545	42,997,995
Accumulated Miscellaneous Operating Provisions (228.4)	1,600,000	1,600,000	1,750,000	1,750,000
Total Other Noncurrent Liabilities	44,866,571	46,133,843	46,678,163	48,456,442
CURRENT AND ACCRUED LIABILITIES				
Notes Payable (231)	-	-	-	26,500,000
Accounts Payable (232)	83,355,585	78,879,474	45,356,467	38,868,673
Notes Payable to Associated Companies (233)	67,223,058	17,716,000	-	-
Accounts Payable to Associated Companies (234)	300,852,335	230,439,913	48,491,953	47,659,000
Customer Deposits (235)	2,029,013	2,196,954	1,712,632	1,413,000
Taxes Accrued (236)	63,109,440	4,803,933	16,769	1,313,652
Interest Accrued (237)	7,547,787	12,030,799	9,323,976	9,742,500
Dividends Declared (238)	22,223,006	10,441,756	2,115,328	2,115,000
Tax Collections Payable (241)	1,826,752	2,251,558	1,334,594	1,600,000
Miscellaneous Current and Accrued Liabilities (242)	23,488,309	24,044,237	45,181,090	43,821,800
Total Current and Accrued Liabilities	571,655,285	382,804,624	153,532,809	173,033,625
DEFERRED CREDITS				
Customer Advances for Construction (252)	25,167	25,167	-	-
Other Deferred Credits (253)	117,322,244	119,513,282	165,113,755	142,089,690
Other Regulatory Liabilities (254)	6,622,959	5,398,935	3,406,940	3,061,298
Accum. Deferred Investment Tax Credits (255)	-	-	7,995,891	6,541,199
Unamortized Gain on Reacquired Debt (257)	737,758	618,092	498,425	378,758
Accum. Deferred Income Taxes - Other Property (282)	152,065,734	154,655,698	152,082,113	161,861,879
Accum. Deferred Income Taxes - Other (283)	241,426,757	233,777,708	247,646,925	246,232,328
Total Deferred Credits	518,200,619	513,988,882	576,744,049	560,165,152
TOTAL LIABILITIES AND STOCKHOLDER EQUITY	\$ 2,890,722,715	\$ 2,857,370,038	\$ 2,190,466,442	\$ 2,289,365,723

DUQUESNE LIGHT COMPANY
STATEMENT OF INCOME

Account	Twelve Months Ended			
	Actual 2003	Actual 2004	Actual 2005	Projected 2006
UTILITY OPERATING INCOME				
Operating Revenues (400)	\$ 790,221,915	\$ 782,941,901	\$ 743,805,845	725,306,184
Operating Expenses				
Operation Expenses (401)	499,211,074	491,344,711	496,826,744	486,870,674
Maintenance Expenses (402)	23,651,564	24,964,981	27,357,000	24,965,850
Depreciation Expense (403)	54,593,637	56,355,011	59,100,512	63,280,648
Amort. & Depl. Of Utility Plant (404-405)	3,194,958	3,113,163	3,109,423	3,297,672
Regulatory Debits (Credits), net (407.3,407.4)	1,319,532	2,206,590	3,331,325	9,019,210
Taxes Other Than Income Taxes (408.1)	50,477,642	47,483,112	48,959,558	49,904,311
Income Taxes - Federal (409.1)	48,190,283	24,273,179	(1,051,818)	1,569,105
Income Taxes - Other (409.1)	9,039,582	6,109,508	(1,458,321)	497,575
Provision for Deferred Income Taxes, net (410.1,411.1)	(28,334,453)	3,505,089	12,762,311	16,685,167
Investment Tax Credit, net	-	-	-	(1,454,691)
Total Utility Operating Expenses	661,343,819	659,355,344	648,936,734	654,635,521
Net Utility Operating Income	128,878,096	123,586,557	94,869,111	70,670,663
OTHER INCOME AND DEDUCTIONS				
Other Income				
Equity in Earnings of Subsidiary Companies (418.1)	19,159,469	8,211,960	40,856,916	221,000
Interest and Dividend Income (419)	17,341,214	15,859,558	12,255,895	1,517,466
Allowance for Other Funds Used During Construction (419.1)	842,568	1,268,791	1,168,200	1,166,606
Miscellaneous Nonoperating Income (421)	1,625,320	1,298,116	4,696,497	1,433,651
Gain on Disposition of Property (421.1)	-	(240,786)	17,651	-
Total Other Income	38,968,571	26,397,639	58,995,159	4,338,723
Other Income Deductions				
Loss on Disposition of Property (421.2)	-	(32,975)	177,104	-
Donations (426.1)	1,650,440	810,763	1,211,553	1,365,000
Penalties (426.3)	(40)	-	-	-
Exp. for Certain Civic, Political, & Related Activities (426.4)	184,705	284,287	396,521	422,944
Other Deductions (426.5)	657,020	2,015,279	2,926,200	1,254,737
Total Other Income Deductions	2,492,125	3,077,354	4,711,378	3,042,681
Taxes Applicable to Other Income and Deductions				
Income Taxes - Federal (409.2)	5,069,354	4,376,960	3,131,200	(201,287)
Income Taxes - Other (409.2)	1,607,531	1,387,968	2,342,692	1,105,129
Total Taxes on Other Inc. and Ded.	6,676,885	5,764,928	5,473,892	903,842
Net Other Income and Deductions	29,799,561	17,555,357	48,809,889	392,200
Interest Charges				
Interest on Long-Term Debt (427)	42,949,720	39,101,482	43,876,525	38,614,452
Amortization of Debt Disc. and Expense (428)	3,999,248	3,544,113	3,696,248	3,644,432
Amortization of Premium on Debt - Credit (429)	(25,342)	-	-	-
Amortization of Gain on Recquired Debt - Credit (429.1)	(119,667)	(119,668)	(119,668)	(119,667)
Interest on Debt to Assoc. Companies (430)	41,196,487	30,235,497	23,673,984	-
Other Interest Expense (431)	1,501,876	1,451,315	267,610	1,355,379
Allowance for Borrowed Funds Used During Construction-Cr. (432)	(475,018)	(825,248)	(714,056)	(715,996)
Net Interest Charges	89,027,304	73,387,491	70,680,643	42,778,600
Net Income	\$ 69,650,353	\$ 67,754,423	\$ 72,998,357	\$ 28,284,263

Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Plant in Service

Response:

Attachment VI-C provides Duquesne Light Company's plant in service balances by account as of December 31, 2003 and December 31, 2004. Plant in service balances as of December 31, 2005 and December 31, 2006 are provided in Attachment V-A-3.

DUQUESNE LIGHT COMPANY

Electric Plant in Service
December 31,
(Thousands of Dollars)

	<u>2003</u>	<u>2004</u>
<u>INTANGIBLE</u>		
301.0 Organization	\$ 100	\$ 100
302.0 Franchises and Consents	7	7
303.0 Miscellaneous Intangible Plant	<u>22,528</u>	<u>22,662</u>
Subtotal - Intangible	<u>22,635</u>	<u>22,769</u>
<u>TRANSMISSION</u>		
350.0 Land and Land Rights	11,041	11,041
352.0 Structures and Improvements	6,664	6,761
353.0 Station Equipment	89,744	90,520
354.0 Towers and Fixtures	61,657	60,610
355.0 Poles and Fixtures	7,376	7,529
356.0 Overhead Conductors and Devices	38,745	39,462
357.0 Underground Conduit	36,594	36,594
358.0 Underground Conductors and Devices	19,897	19,897
359.0 Roads and Trails	4	4
Subtotal - Transmission	<u>271,722</u>	<u>272,418</u>
<u>DISTRIBUTION</u>		
360.0 Land and Land Rights	9,611	9,839
361.0 Structures and Improvements	46,000	46,509
362.0 Station Equipment	309,710	316,454
364.0 Poles, Towers and Fixtures	262,601	270,839
365.0 Overhead Conductors and Devices	242,862	254,165
366.0 Underground Conduit	88,077	88,622
367.0 Underground Conductors and Devices	159,515	171,218
368.0 Line Transformers	184,017	192,831
369.0 Services	70,193	71,811
370.0 Meters	74,924	75,888
373.0 Street Lighting and Signal Systems	<u>28,977</u>	<u>29,192</u>
Subtotal - Distribution	<u>1,476,487</u>	<u>1,527,368</u>
<u>GENERAL PLANT</u>		
389.0 Land and Land Rights	5,859	5,859
390.1 Structures and Improvements	56,698	57,180
391.0 Office Furniture and Equipment	22,983	17,523
392.0 Transportation Equipment	29,078	34,758
393.0 Stores Equipment	2,034	1,993
394.0 Tools, Shop and Garage Equipment	9,157	9,366
395.0 Laboratory Equipment	5,593	5,182
396.0 Power Operated Equipment	1,175	819
397.0 Communication Equipment	43,745	44,524
398.0 Miscellaneous Equipment	417	471
Subtotal - General Plant	<u>176,739</u>	<u>177,675</u>
Total - Electric Plant In Service	<u>\$ 1,947,583</u>	<u>\$ 2,000,230</u>

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property	\$ 6,518	\$ 7,879
Subtotal - General Plant	<u>6,518</u>	<u>7,879</u>
Total - Electric Plant in Service - Leasehold Improvements	<u>\$ 6,518</u>	<u>\$ 7,879</u>

RECAP - Electric Plant in Service

Intangible	\$ 22,635	\$ 22,769
Transmission	271,722	272,418
Distribution	1,476,487	1,527,368
General Plant	<u>183,257</u>	<u>185,554</u>
Total - Electric Plant in Service	<u>\$ 1,954,101</u>	<u>\$ 2,008,109</u>

Provide the following unadjusted detailed schedules by function and by FERC account for the claimed test year and for each of the 3 preceding comparable years:

Accumulated Depreciation

Response:

Attachment VI-D provides Duquesne Light Company's accumulated depreciation and accumulated amortization by account as of December 31, 2003 and December 31, 2004. Accumulated depreciation and accumulated amortization as of December 31, 2005 and December 31, 2006 are provided in Attachment V-A-3.

DUQUESNE LIGHT COMPANY

Accumulated Depreciation and Amortization
December 31,
(Thousands of Dollars)

	<u>2003</u>	<u>2004</u>
<u>TRANSMISSION</u>		
350.0 Land & Land Rights	\$ -	\$ -
352.0 Structures and Improvements	2,945	3,176
353.0 Station Equipment	32,220	34,186
354.0 Towers and Fixtures	19,696	20,181
355.0 Poles and Fixtures	2,481	2,559
356.0 Overhead Conductors and Devices	18,610	18,962
357.0 Underground Conduit	12,064	12,792
358.0 Underground Conductors and Devices	9,754	10,034
359.0 Roads and Trails	1	1
Subtotal - Transmission	<u>97,771</u>	<u>101,891</u>
<u>DISTRIBUTION</u>		
360.0 Land & Land Rights	-	-
361.0 Structures and Improvements	19,793	20,954
362.0 Station Equipment	96,936	98,998
364.0 Poles, Towers and Fixtures	94,733	99,243
365.0 Overhead Conductors and Devices	80,850	84,345
366.0 Underground Conduit	23,688	24,941
367.0 Underground Conductors and Devices	56,677	57,893
368.0 Line Transformers	50,582	52,497
369.0 Services	27,848	28,965
370.0 Meters	33,106	37,072
373.0 Street Lighting and Signal Systems	20,341	20,887
Subtotal - Distribution	<u>504,554</u>	<u>525,795</u>
<u>GENERAL PLANT</u>		
389.0 Land & Land Rights	-	-
390.1 Structures and Improvements	13,071	14,803
391.0 Office Furniture and Equipment	5,208	3,140
392.0 Transportation Equipment	15,408	15,571
393.0 Stores Equipment	641	669
394.0 Tools, Shop and Garage Equipment	2,534	2,800
395.0 Laboratory Equipment	1,283	1,151
396.0 Power Operated Equipment	982	587
397.0 Communication Equipment	10,955	10,850
398.0 Miscellaneous Equipment	72	89
Subtotal - General Plant	<u>50,154</u>	<u>49,660</u>
Total- Accum Depreciation - Electric Plant in Service	<u>\$ 652,479</u>	<u>\$ 677,346</u>

INTANGIBLE

301.0 Organization	Non-Depreciable	Non-Depreciable
302.0 Franchises and Consents	Non-Depreciable	Non-Depreciable
303.0 Miscellaneous Intangible Plant	\$ 15,567	\$ 17,952
Subtotal - Intangible	<u>15,567</u>	<u>17,952</u>

GENERAL PLANT - LEASEHOLD IMPROVEMENTS

390.2 Improvements Leased Property	1,627	2,353
Subtotal - General Plant	<u>1,627</u>	<u>2,353</u>
Total- Accumulated Amortization	<u>\$ 17,194</u>	<u>\$ 20,305</u>

	<u>2003</u>	<u>2004</u>
<u>RECAP</u>		
Intangible	\$ 15,567	\$ 17,952
Transmission	97,771	101,891
Distribution	504,554	525,795
General Plant	<u>51,781</u>	<u>52,013</u>
Total- Accumulated Depreciation and Amortization	<u>\$ 669,673</u>	<u>\$ 697,651</u>

Statement of Reasons

Overview

- Duquesne Light Company is responsible to provide adequate, efficient, safe and reliable electric service to its customers and in return the company is allowed to charge just and reasonable rates as established by the PA Public Utility Commission.
- Just and reasonable prices allow Duquesne Light Company a fair opportunity to recover its operating costs and earn a fair return on its investment. This is accomplished through a rate case process.

Duquesne Light Company Costs

- Duquesne Light Company has not filed for a distribution rate increase since 1987 – almost 20 years ago.
- During that time, Duquesne Light Company has maintained its operation and maintenance expenses by implementing major process improvements and creatively deploying cost saving measures. However, even with that, the cost of providing electric service has increased substantially over the past 20 years. We continue to see significant cost increases in many areas of our business, including fuel, health insurance, property insurance, vegetation management, transportation and labor. For example, since 1987, the price of a line truck has increased 43 percent, the price of mailing customers bills has increased 67 percent.
- While we have successfully negotiated a contract with our union employees that help the company manage health care costs through cost sharing, the company's cost for employee health insurance has increased by 500 percent.

- Duquesne Light Company is currently investing over \$500 million in its electrical system infrastructure to assure good customer service and continued reliable service, to bring new energy to our area.
- This \$500 million capital investment will take place throughout our service territory over a three-year period, which began in 2005. Major projects include:
 - Upgrading underground lines and equipment that have been in service in some suburban neighborhoods as far back as the 1960s;
 - improving power capacity to serve the expanding electricity needs of hospitals and universities in the Oakland area;
 - refurbishing and reinforcing the aging underground systems that provide service to sections of downtown Pittsburgh and surrounding urban and commercial areas;
 - upgrading transmission lines that will improve the flow of electricity in the eastern part of our service territory, better balance the load throughout our service territory, providing voltage stability to key areas, and
 - converting older distribution circuits to make use of new technology to improve reliability and reduce the potential for unusually long service interruptions.

Financial

- In 2005, Duquesne Light Company earned for the Pennsylvania jurisdiction an overall return on rate base of 4.20 percent, with a corresponding return on common equity of 1.46 percent (using year-end balances). Our financial condition will continue to decline in 2006 due to continued increases in expenses and capital expenditures for our infrastructure improvement program. On a pro forma basis for 2006, we anticipate an overall return on rate base of about 2.74 percent, with a return on common equity of a negative 1.48 percent (using year-

end balances). These financial results clearly do not provide an adequate return on existing shareholders and will not permit the company to attract new capital on reasonable terms. Without substantial rate relief, Duquesne Light's debt rating most likely would be downgraded to junk status, which would result in much higher capital costs and would seriously jeopardize the company's ability to complete its necessary infrastructure improvement program. Revenues at present rates simply do not provide sufficient funds for Duquesne Light to operate its business and provide reliable electric service to its customers.

Reliable Electric Service

- Duquesne Light has exceeded the PUC reliability standard for customer average interruption duration (CAIDI) every year since it was established in 1999. The company also has consistently been ranked among the highest in the state in other Commission reliability standards during the same time frame.
- We also have increased efficiency and reliability through the use of technology, such as our automated meter reading system and the automated control system that continuously monitors remote switches that can re-route power during storms and other outages to quickly restore service to large blocks of customers.
- We have implemented performance-based contracts with vegetation management contractors that reduced tree related outages by 25% and kept costs in control.

Low Income Customer

- Duquesne Light has various universal services programs available to payment-troubled customers, including the Customer Assistance Program (CAP), Smart Comfort, the Customer Assistance & Referral Evaluation Service (CARES) program, Hardship Fund, and the Low-Income Home Energy Assistance Program (LIHEAP). Additionally,

in response to Gov. Rendell's "Stay Warm" initiatives, the company introduced five new programs designed to extend the safety net for low-income and working poor families and seniors during the winter of 2005-06.

- As part of our filing, we are proposing substantial increases in funding to assist low-income customers so that their monthly electric bills will remain essentially unchanged. Many of these customers are having difficulty meeting the obligations of all of their utility and energy requirements. We anticipate participation in our CAP program to increase substantially. The Commission has acknowledged the success of our new Stay Warm Programs, which are assisting not only low income but also working poor customers.

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule
Witness:
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Balance Sheet

[1]

Line No	Description/(Account No)	Budget FTY 2006
UTILITY PLANT		
1	Utility Plant (101-106, 108)	\$ 2,365,216
2	Other Utility Plant	-
3	Total Plant In Service	<u>2,365,216</u>
4	Construction Work In Progress (107)	26,395
5	Total Utility Plant	<u>2,391,611</u>
6	Accumulated Provision for Depreciation	(746,071)
7	Net Utility Plant	<u>1,645,540</u>
OTHER PROPERTY INVESTMENTS		
8	Non-utility Property (121)	2,543
9	Accumulated Depreciation on NUP (122)	(1,091)
10	Investment in Associated & Subsidiary Companies (123)	32,836
11	Other Investments (124)	(3,450)
12	Total Other Property and Investments	<u>30,838</u>
CURRENT AND ACCRUED ASSETS		
13	Cash and Other Temporary Investments (131-136)	39,479
14	Customer Accounts Receivable (142)	101,433
15	Other Accounts Receivable (143)	7,980
16	Accum Provision for Uncollectible (144)	(22,227)
17	Receivables from Associated Companies (145)	-
18	Accounts Receivable Assoc. Comp. (146)	3,311
19	Plant Materials & Supplies (154)	16,100
20	Prepayments (165)	5,400
21	Interest & Dividends Receivable (171)	300
22	Miscellaneous Current & Accrued Assets (174)	800
23	Other Accrued Assets	-
24	Total Current and Accrued Assets	<u>152,576</u>
DEFERRED DEBITS		
25	Unamortized Debt Expense (181)	5,707
26	Other Regulatory Assets (182.3)	245,079
27	Clearing Accounts (184)	-
28	Temporary Facilities(185)	-
29	Miscellaneous Deferred Debits (186)	89,007
30	Unamortized Loss on Reacquired Debt (189)	46,278
31	Accumulated Deferred Income Taxes (190)	74,339
32	Other Deferred Debits	-
33	Total Deferred Debits	<u>460,410</u>
34	TOTAL ASSETS AND OTHER DEBITS	<u><u>\$ 2,289,364</u></u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2006
(\$ in Thousands)

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Balance Sheet

[1]

Line No	Description/(Account No)	Budget FTY 2006
PROPRIETARY CAPITAL		
1	Common Stock Issued (201)	\$ -
2	Preferred Stock Issued (204)	135,813
3	Premium on Capital Stock (207)	12,095
4	Other Paid-in-Capital (208-211)	598,680
5	Capital Stock Expense (214)	(2,174)
6	Retained Earnings (215, 215.2, 216)	108,319
7	Accum Other Comprehensive Income (219)	(24,865)
8	Total Proprietary Capital	<u>827,868</u>
LONG TERM DEBT		
9	Bonds (221)	540,000
10	Advances from Associated Companies (223)	-
11	Other Long-Term Debt (224)	141,080
12	Unamortized Premium on LTD (225)	-
13	Unamortized Discount on LTD (226)	(1,239)
14	Total Long-term Debt	<u>679,841</u>
OTHER NON-CURRENT LIABILITIES		
15	Obligations under Capital Leases (227)	836
16	Accum. Prov for Injuries & Damages (228.1)	2,872
17	Accum. Prov for Pensions & Benefits (228.2)	42,998
18	Accum. Miscellaneous Operating Prov (228.4)	1,750
19	Total non-Current Liabilities	<u>48,456</u>
CURRENT & ACCRUED LIABILITIES		
20	Notes Payable (231)	26,500
21	Accounts Payable (232)	38,869
22	Notes Payable to Assoc. Companies (233)	-
23	Accounts Payable to Assoc. Cos (234)	47,659
24	Customer Deposits (235)	1,413
25	Taxes Accrued (236)	1,314
26	Interest Accrued (237)	9,743
27	Dividends Declared (238)	2,115
28	Tax Collections Payable (241)	1,600
29	Misc Current & Accrued Liabilities (242)	43,822
30	Total Current & Accrued Liabilities	<u>173,035</u>
OTHER DEFERRED CREDITS		
31	Customer Advances for Construction (252)	-
32	Other Deferred Credits (253)	142,089
33	Other Regulatory Liabilities (254)	3,061
34	Deferred ITC (255)	6,541
35	Unamortized Gain on Reacquired Debt (257)	379
36	Accumulated Deferred Income Taxes (281-283)	408,094
37	Total Other Deferred Credits	<u>560,164</u>
38	TOTAL LIABILITIES & OTHER CREDITS	<u><u>\$ 2,289,364</u></u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

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Statement of Net Utility Operating Income

Line No	Description	Acct No	FTY 2006 Budget	Reference
				[1]
	Total Operating Revenues			
1	Total Sales Revenues		\$ 692,256	B-3
2	Sales for Resale		-	B-3
3	Other Operating Revenues		33,050	B-3
4	Total Revenues	400	<u>725,306</u>	
	Total Operating Expenses			
5	Operation & Maintenance Expenses	401,402	511,837	B-4
6	Depreciation Expense	404	63,281	
7	Other Amortization	405	3,297	
8	Amortization of Regulatory Assets	405	9,018	
9	Taxes Other Than Income Taxes	408.1	49,904	B-5
10	Total Operating Expenses		<u>637,337</u>	
11	Operating Income Before Income Taxes (OIBIT)		87,969	
	Income Taxes:			
12	State	409.1	2,933	B-5
13	Federal	409.1	14,364	B-5
14	Total Income Taxes		<u>17,297</u>	
15	Net Utility Operating Income		<u>\$ 70,672</u>	

Statement of Operating Revenues

[1]

Line No	Description	FTY 2006 Budget
Electric Operating Revenues		
Sales of Electricity:		
1	Power Supply/POLR	\$ 382,261
2	Transmission	16,272
3	Other Transmission - PJM Adder	4,358
4	Distribution - Pitcairn	-
5	SECA	9,585
6	STAS	(3,897)
7	Distribution	<u>283,677</u>
8	Total Sales to Ultimate Customers	692,256
9	Sales for Resale/Account 447	-
10	Total Sales of Electricity	<u>692,256</u>
Other Operating Revenues		
Forfeited Discounts/Account 450:		
11	Late Payment Charges	3,000
12	Returned Check Charges	50
13	Total Account 450	<u>3,050</u>
14	Miscellaneous Service Revenues/Account 451	1,470
Rent from Electric Property/Account 454:		
15	Rent - Electric Property	8,047
16	Customer Work - Reimbursement	400
17	Customer Work - Reimbursement O&M Fixed	300
18	Total Account 454	<u>8,747</u>
Other Electric Revenues/Account 456:		
19	Customer Choice - EGS Transmission	15,454
20	Other Electric Revenues	350
21	SECA Credits - Other (EGS)	664
22	Transmission Revenue - AES/APS	2,580
23	Transmission Revenue - Piney Fork	288
24	Transmission Revenue - Firm	170
25	Transmission Revenue -Non Firm	277
26	Total Account 456	<u>19,783</u>
27	Total Other Operating Revenues	<u>33,050</u>
28	Total Operating Revenues	<u>\$ 725,306</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

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Operation and Maintenance Expenses

[1]

Line No	Description	Account No	FTY 2006 Budget
Purchased Power Expenses:			
1	Purchased power	555	\$ 358,515
2	Other Power Supply Expense	556	-
3	Total Purchased Power Expenses		<u>358,515</u>
Transmission Expense:			
4	Operation Supervision & Engineering	560	1,307
5	Load Dispatching	561	160
6	Station Expenses	562	95
7	Overhead Line Expenses	563	27
8	Underground Line Expenses	564	56
9	Transmission of Electricity by Others	565	(4)
10	Miscellaneous Transmission Expenses	566	2,466
11	Rents	567	-
12	Maintenance Supervision & Engineering	568	208
13	Maintenance of Structures	569	629
14	Maintenance of Station Equipment	570	539
15	Overhead Lines	571	1,313
16	Underground Lines	572	30
17	Total Transmission Expenses		<u>6,826</u>
Distribution Expense:			
18	Operation Supervision & Engineering	580	1,522
19	Load Dispatching	581	348
20	Station Expenses	582	172
21	Overhead Line Expense	583	194
22	Underground Line Expense	584	413
23	Street Lighting & Signal Systems	585	-
24	Meter Expenses	586	1,703
25	Customer Installations Expense	587	27
26	Miscellaneous Expenses	588	10,109
27	Rents	589	-
28	Total Distribution Operation Expenses		<u>14,488</u>
29	Maintenance Supervision & Engineering	590	336
30	Maintenance of Structures	591	16
31	Maintenance of Station Equipment	592	1,474
32	Maintenance of OH lines	593	11,645
33	Maintenance of Underground lines	594	953
34	Maintenance of Line Transformers	595	78
35	Maintenance of Street Lighting & Signals	596	717
36	Maintenance of Meters	597	1,381
37	Maintenance of Miscellaneous Plant	598	169
38	Total Distribution Maintenance Expenses		<u>16,769</u>
39	Total Distribution Expenses		<u>31,257</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

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 Witness: Beta
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Operation and Maintenance Expenses

[1]

Line No	Description	Account No	FTY 2006 Budget
Customer Accounting Expense:			
40	Supervision	901	1,817
41	Customer Assistance	902	3,985
42	Records & Collections	903	7,772
43	Uncollectible Accounts	904	18,300
44	Miscellaneous Expenses	905	-
45	Total Customer Accounts Expense		31,874
Customer Services Expense:			
46	Customer Service-Supervision	907	-
47	Customer Service-Customer Assistance	908	2,177
48	Customer Service-Information and Instruction	909	-
49	Customer Service-Miscellaneous Service & Info	910	-
50	Total Customer Service & Informational Expenses		2,177
Sales Expense:			
51	Supervision	911	-
52	Demonstration and Selling Expenses	912	-
53	Advertising Expenses	913	-
54	Miscellaneous Sales Expenses	916	-
55	Total Sales Expense		-
Administrative & General Expenses:			
56	Administrative and General Salaries	920	22,928
57	Office Supplies and Expenses	921	5,100
58	Administrative Expenses Transferred - Credit	922	-
59	Outside Services Employed	923	11,503
60	Property Insurance	924	1,384
61	Injuries and Damages	925	6,381
62	Employee Pensions and Benefits	926	9,213
63	Regulatory Commission Expenses	928	4,763
64	General Advertising Expenses	930.1	2,069
65	Miscellaneous General Expenses	930.2	6,883
66	Rents	931	2,767
67	Total Operation		72,991
68	Maintenance of General Plant	935	8,197
69	Total Administrative and General Expenses		81,188
70	Total Operation & Maintenance Expenses-\$		\$ 511,837

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

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Detail of Taxes

[1]

Line No	Description	Reference	FTY 2006 Budget
Taxes Other Than Income Taxes			
Non-revenue related:			
1	PA Real Estate Tax		\$ 293
2	Pennsylvania - PURTA		1,335
3	Capital Stock		2,300
4	Insurance Premiums		-
5	Miscellaneous Taxes		375
6	Subtotal	Sum L 1 to L 5	4,303
Payroll Taxes			
7	FICA		3,737
8	SUTA		46
9	FUTA		513
10	City of Pittsburgh		285
11	Subtotal	Sum L 7 to L 10	4,581
Revenue Related:			
State Gross Receipts:			
12	Pennsylvania		41,020
13	Total Taxes Other Than Income Taxes	L 6 + L 11 + L 12	\$ 49,904
Income Taxes			
14	State		\$ 2,933
15	Federal		14,364
16	Total Income Taxes	L 14 + L 15	\$ 17,297

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

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 Beta/Moul

Composite Cost of Long-Term Debt

Line No	Description	[1] Amount Outstanding	[2] Percent to Total	[3] Effective Interest Rate	[4] Annual Interest Cost	[5] Average Weighted Cost Rate
1	6.70 % First Mortgage Bond, Due 4-15-12	\$ 200,000	29.37%	6.79%	\$ 13,580	1.99%
2	6.70% First Mortgage Bond, Due 4-30-32	100,000	14.68%	6.95%	6,950	1.02%
3	6.45% First Mortgage Bond, Due 2-27-08	40,000	5.87%	6.54%	2,616	0.38%
4	5.70% First Mortgage Bond, Due 5-15-14	200,000	29.37%	5.80%	11,600	1.70%
5	4.35% PCRB - Allegh A, Due 12-1-13	50,000	7.34%	4.39%	2,195	0.32%
6	4.05% PCRB - Allegh B, Due 9-1-11	47,925	7.04%	4.13%	1,979	0.29%
7	Ohio Water 1999 Series B, Due 3-1-31	13,500	1.98%	5.85%	790	0.12%
8	Beaver County 1999 Series A, Due 4-1-31	25,000	3.67%	5.83%	1,458	0.21%
9	Ohio Air 1999 Series C, Due 3-1-31	4,655	0.68%	5.68%	264	0.04%
10	Sub-Total	681,080	100.00%		41,432	6.08%
11	Amortization of Gain on Reacquired Debt				(120)	
12	Amortization of Loss on Reacquired Debt				2,502	
13	Loss on Reacquired Debt	(46,278)				
14	Net Long-Term Debt	\$ 634,802			\$ 43,814	6.90%

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

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Composite Cost of Preferred Stock

Line No	Description	[1] Amount Outstanding	[2] Percent to Total	[3] Effective Cost Rate	[4] Annual Cost	[5] Weighted Cost Rate
1	3.75% Series	\$ 7,407	5.46%	3.78%	\$ 280	0.21%
2	4.00% Series	27,485	20.27%	3.34%	918 [a]	0.68%
3	4.10% Series	6,012	4.43%	4.14%	249	0.18%
4	4.15% Series	6,644	4.90%	4.18%	278	0.20%
5	4.20% Series	5,021	3.70%	4.24%	213	0.16%
6	6.50% Series	75,000	55.31%	6.67%	5,003	3.70%
7	\$2.10 Series	<u>8,039</u>	<u>5.93%</u>	4.23%	<u>340</u>	<u>0.25%</u>
8	Total Preferred Stock	135,608	100.00%		<u>\$ 7,281</u>	<u>5.37%</u>
9	Capital Stock	<u>(2,174)</u>				
10	Net Preferred Stock	<u>\$ 133,434</u>				
[a]	<u>Adjustment For Income Tax Impact</u>					
11	4.00% Series	\$ 27,485		4.01%	\$ 1,101	
12	Percent Tax Deductible			40.00%		
13	Effective Tax Rate			41.49%		
14	Tax Effect				<u>(183)</u>	
15	Annual Cost				<u>\$ 918</u>	
	(Line 14 + Line 10, C 1)					<u>3.34%</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

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 Beta/Moul
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Capital Structure - Year End 2004 to 2006

Line No	Description	[1]	[2]	[3]
		2004	2005	2006
Capitalization				
1	Long-Term Debt	\$ 908,722	\$ 589,145	\$ 634,802
2	Preferred Stock	133,434	133,434	133,434
3	Common Equity	534,553	659,188	707,000
4	Total	<u>\$ 1,576,709</u>	<u>\$ 1,381,767</u>	<u>\$ 1,475,236</u>
Capitalization Ratios				
5	Long-Term Debt	57.63%	42.64%	43.03%
6	Preferred Stock	8.46%	9.66%	9.04%
7	Common Equity	33.91%	47.70%	47.93%
8	Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

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Rate of Return

		[1]	[2]	[3]	[4]	[5]
<u>Line No</u>	<u>Description</u>	<u>Capitalization</u>	<u>Capitalization Ratio</u>	<u>Embedded Cost</u>	<u>Statement Reference</u>	<u>Return - Percent</u>
1	Long-Term Debt	\$ 634,802	43.03%	6.90%	B-6	2.97%
2	Preferred Stock	133,434	9.04%	5.37%	B-7	0.49%
3	Common Equity	<u>707,000</u>	<u>47.93%</u>	11.75%		<u>5.63%</u>
4	Total	<u>\$ 1,475,236</u>	<u>100.00%</u>			<u>9.09%</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission

Measures of Value and Rates of Return - Future Period
For the 12 Months Ending December 31, 2006
(X\$000)

Line No	Description	Future Period - TY 2006		Reference
		Total Electric Utility	Total PA Jurisdiction (1)	
Electric Plant				
1	Electric Plant in Service	\$ 2,373,450.6	\$ 1,930,872.0	C-2
2	Depreciation Reserve	746,884.0	613,162.7	C-3
3	Net Electric Plant in Service	1,626,566.6	1,317,709.3	
Additions:				
Working Capital Requirements				
4	Cash Working Capital	51,677.2	50,086.0	C-4
5	Materials & Supplies	17,681.0	11,296.0	C-5
6	Total Working Capital	69,358.2	61,382.0	
Deductions:				
7	Customer Deposits	(1,413.0)	(1,413.0)	B-1
8	Accumulated Deferred Income Taxes	(166,564.0)	(144,820.9)	C-6
9	Total Deductions	(167,977.0)	(146,233.9)	
10	Total Measure of Value/Rate Base - Net	1,527,947.8	1,232,857.4	
Pro Forma Return at Present rates				
11	Amount - \$		33,738.4	D-1
12	Percent		2.737%	
Pro Forma Return at Proposed Rates				
13	Amount - \$		111,943.5	D-1
14	Percent		9.08%	

(1) See Exhibit No-LAC-3/Statement D-1

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

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 Witness: Betta/R.O'Brien
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Pro Forma Electric Plant in Service

[1] [2]

Line No	Description	Account No	Pro Forma FTY 2006
Electric Plant in Service			
Intangible Plant			
1	Organizations	301	100
2	Franchises & Consents	302	7
3	Software	303	29,716
4	Total Intangible Plant		<u>29,823</u>
Transmission Plant:			
5	Land and Land Rights	350	11,035
6	Structures and Improvements	352	7,637
7	Station Equipment	353	184,824
8	Towers and Fixtures	354	69,209
9	Poles and Fixtures	355	10,066
10	Overhead Conductors & Devices	356	43,871
11	Underground Conduit	357	55,965
12	Underground Conduit & Devices	358	38,767
13	Roads and Trails	359	4
14	Subtotal Transmission Plant		<u>421,376</u>
Distribution Plant:			
15	Land and Land Rights	360	9,962
16	Structures and Improvements	361	47,272
17	Station Equipment	362	299,299
18	Poles, Towers and Fixtures	364	291,340
19	Overhead Conductors and Devices	365	301,038
20	Underground Conduit	366	99,255
21	Underground Conductors and Devices	367	190,267
22	Line Transformers	368	231,667
23	OH & UND Services	369	74,258
24	Meters & Appurtenances	370	76,192
25	Meter Communication Equipment	370.1	33,237
26	Street Lighting	373	32,723
27	Total Distribution Plant		<u>1,686,509</u>
General Plant:			
28	Land and Land Rights	389	5,859
29	Structures and Improvements (1)	390	90,728
30	Office Equipment & Equipment	391	14,148
31	Transportation Equipment	392	44,982
32	Stores Equipment	393	1,883
33	Tools, Shop and Garage Equipment	394	10,022
34	Laboratory Equipment	395	4,841
35	Power Operated Equipment	396	1,016
36	Communication Equipment	397	61,777
37	Miscellaneous Equipment	398	486
38	Total General Plant		<u>235,742</u>
39	Total Electric Plant in Service - Accounts 101 & 106		<u>\$ 2,373,451</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

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Witness: Betta/R.O'Brien
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Pro Forma Plant Adjustment Summary

Line #	Description	[1] Schedule	[2] Test Year 2006 Budget	[3] Adjustments	[4] Test Year As Adjusted Budget
1	INTANGIBLE PLANT	Sch. C-2, Page 3	\$ 29,654	\$ 169	\$ 29,823
2	PRODUCTION PLANT	Sch. C-2, Page 3	-	-	-
3	STORAGE PLANT	Sch. C-2, Page 3	-	-	-
4	TRANSMISSION PLANT	Sch. C-2, Page 3	418,199	3,177	421,376
5	DISTRIBUTION PLANT	Sch. C-2, Page 3	1,682,070	4,439	1,686,509
6	GENERAL PLANT	Sch. C-2, Page 3	234,307	1,435	235,742
7	SUB-TOTAL PLANT-IN-SERVICE	Sum (L 1 to L 6)	2,364,230	9,221	2,373,451
8			-	-	-
9	COMPLETED CONSTRUCTION NOT CLASSIFIED	G/L a/c # 106	-	-	-
10	PLANT-IN-SERVICE	Sum (L 7 to L 9)	<u>\$ 2,364,230</u>	<u>\$ 9,221</u>	<u>\$ 2,373,451</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

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Witness: Betta/R.O'Brien
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Pro Forma Year End 2006 Plant Balances

Line #	Description	Account Number	[1]	[2]	[3]	[4]
			Budget Amount	Pro Forma Adjustment	Test Year Balance	
Pro Forma - FTY 2006						
<u>INTANGIBLE PLANT</u>						
1	Organization	301	\$ 100	\$ -	\$ 100	
2	Franchise & Consent	302	7	-	7	
3	Miscellaneous Intangible Plant	303	29,547	169	29,716	
4	TOTAL INTANGIBLE	Sum L 1 to L 3	29,654	169	29,823	[2] + [3]
<u>PRODUCTION PLANT</u>						
5	Land and land rights	310	-	-	-	
6	Structures, Improvements	311	-	-	-	
7	Misc. Power Plant equipment	316	-	-	-	
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	
<u>STORAGE PLANT</u>						
9	Land and land rights	340	-	-	-	
10	Structures, Improvements	341	-	-	-	
11	Misc Power Plant Equipment	346	-	-	-	
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	
<u>TRANSMISSION PLANT</u>						
14	Land and land rights	350	11,035	-	11,035	
15	Structures, Improvements	352	7,632	5	7,637	
16	Station Equipment	353	183,334	1,490	184,824	
17	Towers and Fixtures	354	68,969	240	69,209	
18	Poles and Fixtures	355	10,034	32	10,066	
19	Overhead Conductors & Devices	356	43,818	53	43,871	
20	Underground Conduit	357	55,286	679	55,965	
21	Underground Conductors & Devices	358	38,087	680	38,767	
22	Road and Trails	359	4	-	4	
23	Asset Retirement Costs	359.1	-	-	-	
24	Other Transmission Plant		-	-	-	
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	418,199	3,177	421,376	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

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Witness: Beta/R.O'Brien
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Pro Forma Year End 2006 Plant Balances

Line #	Description	Account Number	[1]	[2]	[3]	[4]
			Budget Amount	Pro Forma Adjustment	Test Year Balance	
Pro Forma - FTY 2006						
[2] + [3]						
DISTRIBUTION PLANT						
26	Land and land rights	360	9,962	-	9,962	
27	Structures, Improvements	361	47,272	-	47,272	
28	Station Equipment	362	297,750	1,549	299,299	
29	Storage Battery Equipment	363	-	-	-	
30	Poles, Towers and Fixtures	364	290,940	400	291,340	
31	Overhead Conductors and Devices	365	300,124	914	301,038	
32	Underground Conduit	366	98,945	310	99,255	
33	Underground Conductors and Devices	367	190,126	141	190,267	
34	Line Transformers	368	230,715	952	231,667	
35	Services	369	74,248	10	74,258	
36	Meters	370	109,283	146	109,429	
37	Leased Property On Customers Premises	372	-	-	-	
38	Street Lighting and Signaling Systems	373	32,705	18	32,723	
39						
40						
41	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 40	<u>1,682,070</u>	<u>4,439</u>	<u>1,686,509</u>	
GENERAL PLANT						
42	Land and land rights	389	5,859	-	5,859	
43	Structures, Improvements	390	81,388	809	82,197	
44	Leasehold Improvements		8,531	-	8,531	
45	Office Furniture & Equipment	391	14,148	-	14,148	
46	Transportation equipment	392	44,794	188	44,982	
47	Store equipment	393	1,883	-	1,883	
48	Tools, shop and garage equipment	394	9,995	27	10,022	
49	Laboratory equipment	395	4,841	-	4,841	
50	Power operated equipment	396	1,016	-	1,016	
51	Electric communications equipment	397	61,366	411	61,777	
52	Miscellaneous equipment	398	486	-	486	
53						
54	TOTAL GENERAL	Sum L 42 to L 52	<u>234,307</u>	<u>1,435</u>	<u>235,742</u>	
55	SUB-TOTAL (L 4 + L 13 + L 25 L 41 + L 54)		<u>2,364,230</u>	<u>9,221</u>	<u>2,373,451</u>	
56	Closed Plant Not Classified	106	-	-	-	
57	TOTAL PLANT IN SERVICE	L 55 + L 56	<u>\$ 2,364,230</u>	<u>\$ 9,221</u>	<u>\$ 2,373,451</u>	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule C-2
Witness: Betta/R.O'Brien
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Additions to Plant 2006

Line #	Description	Account Number	[1]	[2]	[3]	[4]
			Plant Additions For 2006			
Pro Forma Adjustment Amount					\$ 8,819	\$ 402
INTANGIBLE PLANT						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-
3	Miscellaneous Intangible Plant	303	4,500	162	7	7
4	TOTAL INTANGIBLE	Sum L 1 to L 3	4,500	162	7	7
PRODUCTION PLANT						
5	Land and land rights	310	-	-	-	-
6	Structures, Improvements	311	-	-	-	-
7	Misc. Power Plant equipment	316	-	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	-
STORAGE PLANT						
9	Land and land rights	340	-	-	-	-
10	Structures, Improvements	341	-	-	-	-
11	Misc Power Plant Equipment	346	-	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	-
TRANSMISSION PLANT						
14	Land and land rights	350	-	-	-	-
15	Structures, Improvements	352	140	5	0	0
16	Station Equipment	353	39,588	1,425	65	65
17	Towers and Fixtures	354	6,364	229	10	10
18	Poles and Fixtures	355	840	30	1	1
19	Overhead Conductors & Devices	356	1,400	50	2	2
20	Underground Conduit	357	18,030	649	30	30
21	Underground Conductors & Devices	358	18,060	650	30	30
22	Road and Trails	359	-	-	-	-
23	Asset Retirement Costs	359.1	-	-	-	-
24	Other Transmission Plant		-	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	84,422	3,039	139	139

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

Schedule C-2
 Witness: Betta/R.O'Brien
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Additions to Plant 2006

Line #	Description	Account Number	[1]	[2]	[3]	[4]
			Plant Additions For 2006			
			Budget	Adjustments	Adjustments	
DISTRIBUTION PLANT						
26	Land and land rights	360	-	-	-	-
27	Structures, Improvements	361	-	-	-	-
28	Station Equipment	362	41,145	1,481		68
29	Storage Battery Equipment	363	-	-	-	-
30	Poles, Towers and Fixtures	364	10,628	383		17
31	Overhead Conductors and Devices	365	24,295	874		40
32	Underground Conduit	366	8,229	296		14
33	Underground Conductors and Devices	367	3,757	135		6
34	Line Transformers	368	25,286	910		41
35	Services	369	254	9		0
36	Meters	370	3,874	139		6
37	Leased Property On Customers Premises	372	-	-	-	-
38	Street Lighting and Signaling Systems	373	475	17		1
39						
40						
41	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 40	117,943	4,245		194
GENERAL PLANT						
42	Land and land rights	389	-	-	-	-
43	Structures, Improvements	390	21,500	774		35
44	Leasehold Improvements		-	-	-	-
45	Office Furniture & Equipment	391	-	-	-	-
46	Transportation equipment	392	5,000	180		8
47	Store equipment	393	-	-	-	-
48	Tools, shop and garage equipment	394	720	26		1
49	Laboratory equipment	395	-	-	-	-
50	Power operated equipment	396	-	-	-	-
51	Electric communications equipment	397	10,910	393		18
52	Miscellaneous equipment	398	-	-	-	-
53						
54	TOTAL GENERAL	Sum L 42 to L 52	38,130	1,372		63
55	SUB-TOTAL (L 4 + L 13 + L 25 L 41 + L 54)		244,995	8,819		402
56	Closed Plant Not Classified	106				
57	TOTAL PLANT IN SERVICE	L 55 + L 56	\$ 244,995	\$ 8,819		\$ 402

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule C-2
Witness: Betta/R.O'Brien
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Retirements for 2006

Line #	Description	Account Number	[1]	[2]	[3]
			Retirements		
			Budget	Adjustments	
<u>INTANGIBLE PLANT</u>					
1	Organization	301			
2	Franchise & Consent	302			
3	Miscellaneous Intangible Plant	303		1,701	
4	TOTAL INTANGIBLE	Sum L 1 to L 3		1,701	-
<u>PRODUCTION PLANT</u>					
5	Land and land rights	310			
6	Structures, Improvements	311			
7	Misc. Power Plant equipment	316			
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7		-	-
<u>STORAGE PLANT</u>					
9	Land and land rights	340			
10	Structures, Improvements	341			
11	Misc Power Plant Equipment	346			
12	STORAGE EQUIPMENT	Sum L 9 to L 11		-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)		-	-
<u>TRANSMISSION PLANT</u>					
14	Land and land rights	350			
15	Structures, Improvements	352			
16	Station Equipment	353		2,594	
17	Towers and Fixtures	354		1,575	
18	Poles and Fixtures	355		27	
19	Overhead Conductors & Devices	356		7	
20	Underground Conduit	357		2	
21	Underground Conductors & Devices	358		38	
22	Road and Trails	359			
23	Asset Retirement Costs	359.1			
24	Other Transmission Plant	0			
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24		4,243	-

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule **C-2**
Witness: **Betta/R.O'Brien**
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Retirements for 2006

Line #	Description	[1] Account Number	[2] Retirements Budget	[3] Adjustments
<u>DISTRIBUTION PLANT</u>				
26	Land and land rights	360	-	
27	Structures, Improvements	361	-	
28	Station Equipment	362	13,498	
29	Storage Battery Equipment	363	-	
30	Poles, Towers and Fixtures	364	606	
31	Overhead Conductors and Devices	365	2,690	
32	Underground Conduit	366	14	
33	Underground Conductors and Devices	367	146	
34	Line Transformers	368	5,353	
35	Services	369	4	
36	Meters	370	715	
37	Leased Property On Customers Premises	372		
38	Street Lighting and Signaling Systems	373	50	
39				
40				
41	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 40	23,076	-
<u>GENERAL PLANT</u>				
42	Land and land rights	389		
43	Structures, Improvements	390	1,270	
44	Leasehold Improvements			
45	Office Furniture & Equipment	391	1,739	
46	Transportation equipment	392	3,015	
47	Store equipment	393	52	
48	Tools, shop and garage equipment	394	232	
49	Laboratory equipment	395	219	
50	Power operated equipment	396	-	
51	Electric communications equipment	397	4,471	
52	Miscellaneous equipment	398	22	
53				
54	TOTAL GENERAL	Sum L 42 to L 52	11,020	-
55	SUB-TOTAL (L 4 + L 13 + L 25 L 41 + L 54)		40,040	-
56	Closed Plant Not Classified	106		
57	TOTAL PLANT IN SERVICE	L 55 + L 56	\$ 40,040	\$ -

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

Schedule C-3
 Witness: Betta/R.O'Brien
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Accumulated Provision for Depreciation

Line No	Description	[1] Account No	[2] Pro Forma FTY 2006
Electric Plant in Service			
Intangible Plant			
1	Organizations	301	\$ -
2	Franchises & Consents	302	-
3	Software	303	19,198
4	Total Intangible Plant		<u>19,198</u>
Transmission Plant:			
5	Land and Land Rights	350	-
6	Structures and Improvements	352	3,722
7	Station Equipment	353	54,366
8	Towers and Fixtures	354	21,335
9	Poles and Fixtures	355	2,572
10	Overhead Conductors & Devices	356	20,399
11	Underground Conduit	357	13,849
12	Underground Conduit & Devices	358	10,087
13	Roads and Trails	359	2
14	Subtotal Transmission Plant		<u>126,332</u>
Distribution Plant:			
15	Land and Land Rights	360	-
16	Structures and Improvements	361	23,281
17	Station Equipment	362	71,824
18	Poles, Towers and Fixtures	364	108,298
19	Overhead Conductors and Devices	365	90,537
20	Underground Conduit	366	27,277
21	Underground Conductors and Devices	367	64,429
22	Line Transformers	368	54,591
23	OH & UND Services	369	31,164
24	Meters & Appurtenances	370	36,448
25	Meter Communication Equipment	370.1	17,628
26	Street Lighting	373	22,324
27	Total Distribution Plant		<u>547,801</u>
General Plant:			
28	Land and Land Rights	389	-
29	Structures and Improvements (1)	390	21,673
30	Office Equipment & Equipment	391	(1,226)
31	Transportation Equipment	392	16,705
32	Stores Equipment	393	688
33	Tools, Shop and Garage Equipment	394	3,069
34	Laboratory Equipment	395	1,181
35	Power Operated Equipment	396	620
36	Communication Equipment	397	10,741
37	Miscellaneous Equipment	398	102
38	Total General Plant		<u>53,553</u>
39	Total Accumulated Depreciation - Accounts 101 & 106		<u>\$ 746,884</u>

Duquesne Light Company
before The Pennsylvania Public Utility Commission
Regulatory Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Summary of Accumulated Depreciation

Line #	Description	[1] Account Number	Year Ended 12-31-06		
			[2] Budget at 12/31/06	[3] Pro Forma Adjustments	[4] Pro Forma 12/31/06
1	INTANGIBLE PLANT		\$ 19,198	\$ -	\$ 19,198
2	PRODUCTION PLANT				-
3	STORAGE PLANT				-
4	TRANSMISSION PLANT		126,275	57	126,332
5	DISTRIBUTION PLANT		547,681	120	547,801
6	GENERAL PLANT		53,497	56	53,553
7					-
8	ACCUMULATED DEPRECIATION	Sum L 1 to L 7	746,651	233	746,884
9					
10	OTHER UTILITY PLANT				-
11	TRANSPORTATION		-	-	-
12	TOTAL ACCUMULATED DEPRECIATION	Sum L 9 to L 11	746,651	233	746,884
13	ACCUMULATED AMORTIZATION		-	-	-
14	TOTAL ACC DEPR & AMORTIZATION	L 12 + L 13	<u>\$ 746,651</u>	<u>\$ 233</u>	<u>\$ 746,884</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule C-3
Witness: Beta/R.O'Brien
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Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	Year Ended 12-31-06		
			[2] Budget at 12/31/06	[3] Pro Forma Adjustments	[4] Pro Forma 12/31/06 [2] + [3]
INTANGIBLE PLANT					
1	Organization	301	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-
3	Miscellaneous Intangible Plant	303	19,198	-	19,198
4	TOTAL INTANGIBLE	Sum L 1 to L 3	19,198	-	19,198
PRODUCTION PLANT					
5	Land and land rights	310	-	-	-
6	Structures, Improvements	311	-	-	-
7	Misc. Power Plant equipment	316	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-
STORAGE PLANT					
9	Land and land rights	340	-	-	-
10	Structures, Improvements	341	-	-	-
11	Misc Power Plant Equipment	346	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-
TRANSMISSION PLANT					
14	Land and land rights	350	-	-	-
15	Structures, Improvements	352	3,721	1	3,722
16	Station Equipment	353	54,326	40	54,366
17	Towers and Fixtures	354	21,332	3	21,335
18	Poles and Fixtures	355	2,571	1	2,572
19	Overhead Conductors & Devices	356	20,399	-	20,399
20	Underground Conduit	357	13,842	7	13,849
21	Underground Conductors & Devices	358	10,082	5	10,087
22	Road and Trails	359	2	-	2
23	Asset Retirement Costs	359.1	-	-	-
24	Other Transmission Plant	0	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	126,275	57	126,332

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule C-3
Witness: Betta/R.O'Brien
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Accumulated Depreciation by FERC Account

Line #	Description	Account Number	[1]	[2]	[3]	[4]
			Year Ended 12-31-06			
			Budget at 12/31/06	Pro Forma Adjustments	Pro Forma 12/31/06	[2] + [3]
<u>DISTRIBUTION PLANT</u>						
26	Land and land rights	360	-	-	-	-
27	Structures, Improvements	361	23,281	-	23,281	23,281
28	Station Equipment	362	71,790	34	71,824	71,824
29	Storage Battery Equipment	363	-	-	-	-
30	Poles, Towers and Fixtures	364	108,294	4	108,298	108,298
31	Overhead Conductors and Devices	365	90,527	10	90,537	90,537
32	Underground Conduit	366	27,275	2	27,277	27,277
33	Underground Conductors and Devices	367	64,428	1	64,429	64,429
34	Line Transformers	368	54,576	15	54,591	54,591
35	Services	369	31,164	-	31,164	31,164
36	Meters	370	54,022	54	54,076	54,076
37	Leased Property On Customers Premises	372	-	-	-	-
38	Street Lighting and Signaling Systems	373	22,324	-	22,324	22,324
39						
40						
41	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 40	547,681	120	547,801	547,801
<u>GENERAL PLANT</u>						
42	Land and land rights	389	-	-	-	-
43	Structures, Improvements	390	17,613	15	17,628	17,628
44	Leasehold Improvements	0	4,045	-	4,045	4,045
45	Office Furniture & Equipment	391	(1,226)	-	(1,226)	(1,226)
46	Transportation equipment	392	16,692	13	16,705	16,705
47	Store equipment	393	688	-	688	688
48	Tools, shop and garage equipment	394	3,068	1	3,069	3,069
49	Laboratory equipment	395	1,181	-	1,181	1,181
50	Power operated equipment	396	623	(3)	620	620
51	Electric communications equipment	397	10,711	30	10,741	10,741
52	Miscellaneous equipment	398	102	-	102	102
53						
54	TOTAL GENERAL	Sum L 42 to L 52	53,497	56	53,553	53,553
55	SUB-TOTAL (L 4 + L 13 + L 25 L 41 + L 54)		746,651	233	746,884	746,884
56	Closed Plant Not Classified	106				
57	TOTAL ACCUMULATED DEPRECIATION	L 55 + L 56	\$ 746,651	\$ 233	\$ 746,884	\$ 746,884

Duquesne Light Company
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Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule C-3
Witness: Beta/R.O'Brien
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Cost of Removal 2006

Line #	Description	[1] Account Number	[2]	[3] <u>Budgeted</u> For <u>12/31/06</u>
<u>INTANGIBLE PLANT</u>				
1	Organization	301		\$ -
2	Franchise & Consent	302		-
3	Miscellaneous Intangible Plant	303		-
4	TOTAL INTANGIBLE	Sum L 1 to L 3		<u>-</u>
<u>PRODUCTION PLANT</u>				
5	Land and land rights	310		
6	Structures, Improvements	311		
7	Misc. Power Plant equipment	316		
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7		<u>-</u>
<u>STORAGE PLANT</u>				
9	Land and land rights	340		
10	Structures, Improvements	341		
11	Misc Power Plant Equipment	346		
12	STORAGE EQUIPMENT	Sum L 9 to L 11		<u>-</u>
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)		<u>-</u>
<u>TRANSMISSION PLANT</u>				
14	Land and land rights	350		
15	Structures, Improvements	352		4
16	Station Equipment	353		1,186
17	Towers and Fixtures	354		212
18	Poles and Fixtures	355		28
19	Overhead Conductors & Devices	356		13
20	Underground Conduit	357		601
21	Underground Conductors & Devices	358		602
22	Road and Trails	359		
23	Asset Retirement Costs	359.1		
24	Other Transmission Plant	0		
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24		<u>2,646</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule C-3
Witness: Betta/R.O'Brien
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Cost of Removal 2006

Line #	Description	[1] Account Number	[2]	[3] <u>Budgeted</u> For <u>12/31/06</u>
<u>DISTRIBUTION PLANT</u>				
26	Land and land rights	360		
27	Structures, Improvements	361		
28	Station Equipment	362		1,640
29	Storage Battery Equipment	363		
30	Poles, Towers and Fixtures	364		318
31	Overhead Conductors and Devices	365		596
32	Underground Conduit	366		516
33	Underground Conductors and Devices	367		236
34	Line Transformers	368		658
35	Services	369		16
36	Meters	370		136
37	Leased Property On Customers Premises	372		
38	Street Lighting and Signaling Systems	373		30
39				
40				
41	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 40		<u>4,146</u>
<u>GENERAL PLANT</u>				
42	Land and land rights	389		
43	Structures, Improvements	390		
44	Leasehold Improvements	0		
45	Office Furniture & Equipment	391		
46	Transportation equipment	392		
47	Store equipment	393		
48	Tools, shop and garage equipment	394		45
49	Laboratory equipment	395		
50	Power operated equipment	396		
51	Electric communications equipment	397		573
52	Miscellaneous equipment	398		
53				
54	TOTAL GENERAL	Sum L 42 to L 52		<u>618</u>
55	SUB-TOTAL (L 4 + L 13 + L 25 L 41 + L 54)			7,410
56	Closed Plant Not Classified	106		
57	TOTAL ACCUMULATED DEPRECIATION	L 55 + L 56		<u>\$ 7,410</u>

Duquesne Light Company
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(\$ in Thousands)

Schedule
Witness:
Page

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R.O'Brien
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Working Capital

<u>Line No</u>	<u>Description</u>	[1]	[2]
		<u>Pro Forma FTY 2006</u>	<u>Reference</u>
1	Operation & Maintenance Expenses	\$ 35,476	C-4, Page 2
2	Average Prepayments	4,200	C-4, Page 16
3	Accrued Taxes	16,467	C-4, Page 7
4	Interest Payments	(4,635)	C-4, Page 8
5	Preferred Dividend Payments	<u>169</u>	C-4, Page 9
6	Total Cash Working Capital Requirements	<u>\$ 51,677</u>	

Duquesne Light Company
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Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule **C-4**
Witness: **R.O'Brien**
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Summary of Working Capital

Line #	Description	Reference	[1]	[2]	[3]	[4]	[5]
Line #	Description	Reference	Test Year Expenses	Factor	Number of (Lead) / Lag Days	[2] * [3]	Totals
WORKING CAPITAL REQUIREMENT							
1	REVENUE LAG DAYS	Sch C-4, P 3					53.97
2	EXPENSE LAG DAYS						
3	Payroll	Sec D, Sch 7	\$ 59,771	10.72		\$ 640,774	
4	Pension Expense	Sec D, Sch 9	10,052	(151.0)		(1,517,912)	
5	Power Purchased for Resale		358,515	35.00		12,548,025	
6	Other Expenses	L 23 - L 3 to L 5	78,764	34.86		2,745,700	
7	Total	Sum (L 3 to L 6)	<u>\$ 507,102</u>			<u>\$ 14,416,587</u>	
8	O & M Expense Lag Days	L7, C 4 / C 2					28.43
9	Net (Lead) Lag Days	L 1 - L 8					25.54
10	Operating Expenses Per Day	L 7, C 2 / 365					<u>\$ 1,389</u>
11	Working Capital for O & M Expense	L 9 * L 10					\$ 35,476
12	Average Prepayments	Sch C-4, Pg 16					4,200
13	Accrued Taxes	Sch C-4, Pg 7					16,467
14	Interest Payments	Sch C-4, Pg 8					(4,635)
15	Preferred Dividend Payments	Sch C-4, Pg 9					169
16	Total Working Capital Requirement	Sum (L 11 to L 15)					<u>\$ 51,677</u>
17	Pro Forma O & M Expense		\$ 537,880				
18	Less:						
19	Power Purchased for Resale		-				
20	Uncollectible Expense		30,778				
21	Other						
22	Sub-Total	Sum (L 18 to L 21)	<u>30,778</u>				
23	Pro Forma Cash O&M Expense	L 17 - L22	<u>\$ 507,102</u>				

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule
Witness:
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R.O'Brien
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Revenue Lag

Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	December, 2004		\$ 62,484			
3	January, 2005		67,401	62,246		
4	February		64,381	55,162		
5	March		73,329	57,686		
6	April		70,428	49,176		
7	May		67,916	54,457		
8	June		66,216	66,364		
9	July		77,786	75,214		
10	August		81,355	69,780		
11	September		80,372	57,466		
12	October		74,607	50,842		
13	November		68,589	51,479		
14	December, 2005		72,526	58,537		
15	Total	Sum L 2 to L 14	<u>\$927,390</u>			
16	Average A/R Balance	<u>13</u>				
17	Factor		<u>\$71,338</u>	<u>\$ 708,409</u>	<u>9.93</u>	<u>36.76</u>
				Sch C-4, Pg 4	[3] / [2]	
18	Collection Days Lag (L 17 [5])					36.76
19	Billing Calculation and mailing days lag					2.00
20	Billing Lag (Mid-Point of Service Period)		365	/	12	*
					0.5	=
21	Total Revenue Lag Days	Sum L 18 to L 20				<u>53.97</u>

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Revenue By Class of Service

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Residential	Commercial	Industrial	Lighting	TOTAL Sum [1] to [4]
1	January -- 2003	28,640	27,287	11,390	1,379	68,696
2	February	24,474	24,274	10,531	1,204	60,483
3	March	22,957	26,431	10,376	1,419	61,183
4	April	20,610	25,461	10,940	1,307	58,318
5	May	20,765	25,205	10,461	1,373	57,804
6	June	24,471	29,240	10,756	1,312	65,779
7	July	30,237	29,530	11,216	1,398	72,381
8	August	33,863	30,728	11,319	1,214	77,124
9	September	22,243	26,232	10,802	1,231	60,508
10	October	23,341	26,264	11,121	1,126	61,852
11	November	23,130	24,504	10,965	1,034	59,633
12	December	27,852	24,588	10,738	1,197	64,375
13	TOTAL	<u>\$ 302,583</u>	<u>\$ 319,744</u>	<u>\$ 130,615</u>	<u>\$ 15,194</u>	<u>\$ 768,136</u>
14	January -- 2004	28,894	25,354	10,951	1,120	66,319
15	February	24,833	22,368	9,939	1,032	58,172
16	March	24,068	24,088	11,147	1,192	60,495
17	April	21,429	23,002	10,100	1,124	55,655
18	May	25,952	26,770	10,012	1,098	63,832
19	June	26,133	25,587	10,835	1,109	63,664
20	July	32,238	27,928	11,755	1,174	73,095
21	August	29,332	26,472	10,320	1,092	67,216
22	September	24,947	25,508	10,132	1,092	61,679
23	October	23,560	23,109	9,956	1,148	57,773
24	November	23,743	21,543	9,571	1,097	55,954
25	December	28,966	23,237	9,500	1,187	62,890
26	TOTAL	<u>\$ 314,095</u>	<u>\$ 294,966</u>	<u>\$ 124,218</u>	<u>\$ 13,465</u>	<u>\$ 746,744</u>
27	January -- 2005	30,280	21,756	9,055	1,155	62,246
28	February	26,830	19,272	8,002	1,058	55,162
29	March	27,046	20,829	8,575	1,236	57,686
30	April	22,096	18,725	7,233	1,122	49,176
31	May	24,104	21,263	7,888	1,202	54,457
32	June	33,140	24,763	7,289	1,172	66,364
33	July	42,943	24,154	6,973	1,144	75,214
34	August	40,750	24,130	3,764	1,136	69,780
35	September	30,253	22,635	3,443	1,135	57,466
36	October	26,037	20,548	3,144	1,113	50,842
37	November	26,904	20,024	3,420	1,131	51,479
38	December	32,640	21,160	3,509	1,228	58,537
39	TOTAL	<u>\$ 363,023</u>	<u>\$ 259,259</u>	<u>\$ 72,295</u>	<u>\$ 13,832</u>	<u>\$ 708,409</u>

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Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Dollar Value [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
<u>PAYROLL</u>						
1	Union		\$ 29,143	14.00	\$ 407,997	
2	Paid Bi-Weekly with one week lag (14 days / 2 + 7 days)					
3	Non-Union		30,628	7.60	232,775	
4	Twice Monthly (365 days / 24 / 2)					
5	Payroll Lag	Sum L 1 to L 4	<u>\$ 59,771</u>		<u>\$ 640,772</u>	<u>10.72</u>
<u>PENSION EXPENSE</u>						
6	Payments to be made on	31-Jan	\$ 20,000			
7	Capitalized at	49.738%	<u>(9,948)</u>			
8	Expense Portion		10,052			
9	Mid-point of Service Period	1-Jul				
10	Lag Days for Pension Payment			(151.0)		
11	Weighted Lag Day Value				\$ (1,517,912)	
12	TOTAL	Sum L 8 to L 11	<u>10,052</u>		<u>(1,517,912)</u>	<u>(151.0)</u>
<u>PURCHASED ELECTRICITY</u>						
13	Contract Payment Lag		<u>\$ 358,515</u>		<u>\$ 12,548,025</u>	<u>35.00</u>
<u>OTHER O & M EXPENSES</u>						
14	JUNE 2004	Sch C-4, Pg 6	\$ 4,114,300		\$ 146,881,528	
15	OCTOBER 2004	Sch C-4, Pg 6	3,771,964		125,770,791	
16	FEBRUARY 2005	Sch C-4, Pg 6	4,642,544		185,463,778	
17	APRIL 2005	Sch C-4, Pg 6	4,146,314		123,102,303	
18	TOTAL	Sum L 14 to L 17	<u>16,675,122</u>		<u>581,218,400</u>	<u>34.86</u>

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General Disbursements Lag

Line #	Description	[1] Number of CDs	[2] Cash Disbursements	[3] Dollar-Days	[4] Expense Lag-Days [3] / [2]
<u>JUNE 2004</u>					
1	Total Test Month Disbursements Used	690	\$ 4,114,300	\$ 146,881,528	35.70
2	Total Test Month A/P Disbursement	189	1,315,256	53,126,318	40.39
3	Total Test Month Expense Disbursement	<u>501</u>	<u>\$ 2,799,044</u>	<u>\$ 93,755,210</u>	33.50
<u>OCTOBER 2004</u>					
4	Total Test Month Disbursements Used	710	\$ 3,771,964	\$ 125,770,791	33.34
5	Total Test Month A/P Disbursement	229	1,135,678	43,006,321	37.87
6	Total Test Month Expense Disbursement	<u>481</u>	<u>\$ 2,636,286</u>	<u>\$ 82,764,470</u>	31.39
<u>FEBRUARY 2005</u>					
7	Total Test Month Disbursements Used	659	\$ 4,642,544	\$ 185,463,778	39.95
8	Total Test Month A/P Disbursement	139	698,698	25,497,974	36.49
9	Total Test Month Expense Disbursement	<u>520</u>	<u>\$ 3,943,846</u>	<u>\$ 159,965,804</u>	40.56
<u>APRIL 2005</u>					
10	Total Test Month Disbursements Used	715	\$ 4,146,314	\$ 123,102,303	29.69
11	Total Test Month A/P Disbursement	233	1,055,787	38,119,665	36.11
12	Total Test Month Expense Disbursement	<u>482</u>	<u>\$ 3,090,527</u>	<u>\$ 84,982,638</u>	27.50
<u>TOTAL FOUR TEST MONTHS</u>					
13	Total Test Month Disbursements Used	2774	\$ 16,675,122	\$ 581,218,400	34.86
14	Total Test Month A/P Disbursement	790	4,205,419	159,750,278	37.99
15	Total Test Month Expense Disbursement	<u>1984</u>	<u>\$ 12,469,703</u>	<u>\$ 421,468,122</u>	33.80

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Accrued Taxes

Line No.	Description	Reference Or Factor	[1] Pro Forma Proposed Rate Amount	[2] 12-Month Accrued Factor	[3] Accrued Taxes [2] * [3]
1	Federal Income Taxes		\$ 55,964	-3.42%	\$ (1,913)
2	Pa Income Tax		15,109	-1.34%	(202)
3	PA Gross Receipts Tax		50,593	36.16%	18,297
4	PA Capital Stock Tax		2,300	-1.34%	(31)
5	PA Public Utility Reality Tax		1,335	23.66%	316
6	Total	Sum L 1 to L 5			<u>16,467</u>

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Interest Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at December 31, 2006				\$ 1,527,949
2	Long-term Debt Ratio				43.03%
3	Embedded Cost of Long-term Debt				6.90%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 45,379</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 124
6	Days to mid-point of semi-annual interest payments			91.25	
7	Less: Revenue Lag Days			53.97	
8	Interest Payment lag days	L 7 - L 6			(37.3)
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (4,635)</u>

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Preferred Stock Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at December 31, 2006				\$1,527,949
2	Preferred Stock Ratio				9.04%
3	Embedded Cost of Preferred Stock				5.35%
4	Pro forma Dividend Expense	L 1 * L 2 * L 3			<u>\$ 7,390</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 20
6	Days to mid-point of quarterly Dividend payments			45.63	
7	Less: Revenue Lag Days			53.97	
8	Dividend Payment lag days	L 7 - L 6			<u>8.3</u>
9	Total Dividend for Working Capital	L 5 * L 8			<u>\$ 169</u>

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Average Percent of Federal Income Tax Available after Payout

Line #	Description	[1] TOTAL	[2] Jan	[3] Feb	[4] Mar	[5] Apr	[6] May	[7] Jun	[8] Jul	[9] Aug	[10] Sep	[11] Oct	[12] Nov	[13] Dec
<u>PRIOR YEAR AVAILABLE IN CURRENT YEAR</u>														
1	Cumulative Collections		97.21%	97.72%	98.58%	98.96%	99.53%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available (Line 1 - Line 2)	-8.01%	-2.79%	-2.28%	-1.42%	-1.04%	-0.47%	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>CURRENT YEAR AVAILABLE IN CURRENT YEAR</u>														
4	Cumulative Collections		1.50%	7.80%	15.20%	22.70%	30.40%	38.10%	46.60%	55.57%	64.39%	72.96%	80.80%	88.02%
	<u>Cumulative Payments</u>													
5	April 15, 25% Due					12.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
6	June 15, 25% Due							12.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
7	Sept 15, 25% Due									12.50%	25.00%	25.00%	25.00%	25.00%
8	Dec 15, 25% Due													12.50%
9	Current Year Available (Line 4 - Sum Line 5 to Line 8)	49.04%	1.50%	7.80%	15.20%	10.20%	5.40%	0.60%	-3.40%	5.57%	1.89%	-2.04%	5.80%	0.52%
10	Total Available (Line 3 + Line 9)	41.02%	-1.29%	5.52%	13.78%	9.16%	4.93%	0.59%	-3.40%	5.57%	1.89%	-2.04%	5.80%	0.52%
11	Average Percent Available	3.42%												

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Average Percent of State Income Tax and PA Capital Stock Tax Available after Payout

Line #	Description	[1] TOTAL	[2] Jan	[3] Feb	[4] Mar	[5] Apr	[6] May	[7] Jun	[8] Jul	[9] Aug	[10] Sep	[11] Oct	[12] Nov	[13] Dec
<u>PRIOR YEAR AVAILABLE IN CURRENT YEAR</u>														
1	Cumulative Collections		97.21%	97.72%	98.58%	98.96%	99.53%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available (Line 1 - Line 2)	<u>-8.01%</u>	<u>-2.79%</u>	<u>-2.28%</u>	<u>-1.42%</u>	<u>-1.04%</u>	<u>-0.47%</u>	<u>-0.01%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
<u>CURRENT YEAR AVAILABLE IN CURRENT YEAR</u>														
4	Cumulative Collections		1.50%	7.80%	15.20%	22.70%	30.40%	38.10%	46.60%	55.57%	64.39%	72.96%	80.80%	88.02%
	Cumulative Payments													
5	March 15, 25 % Due				12.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
6	June 15, 25% Due							12.50%	25.00%	25.00%	25.00%	25.00%	25.00%	25.00%
7	Sept 15, 25% Due										12.50%	25.00%	25.00%	25.00%
8	Dec 15, 25% Due													12.50%
9	Current Year Available (Line 4 - Sum Line 5 to Line 8)	<u>24.04%</u>	<u>1.50%</u>	<u>7.80%</u>	<u>2.70%</u>	<u>-2.30%</u>	<u>5.40%</u>	<u>0.60%</u>	<u>-3.40%</u>	<u>5.57%</u>	<u>1.89%</u>	<u>-2.04%</u>	<u>5.80%</u>	<u>0.52%</u>
10	Total Available (Line 3 + Line 9)	<u>16.02%</u>	<u>-1.29%</u>	<u>5.52%</u>	<u>1.28%</u>	<u>-3.34%</u>	<u>4.93%</u>	<u>0.59%</u>	<u>-3.40%</u>	<u>5.57%</u>	<u>1.89%</u>	<u>-2.04%</u>	<u>5.80%</u>	<u>0.52%</u>
11	Average Percent Available	<u>1.34%</u>												

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Average Percent of Gross Receipts Tax Available after Payout

Line #	Description	{ 1 } TOTAL	{ 2 } Jan	{ 3 } Feb	{ 4 } Mar	{ 5 } Apr	{ 6 } May	{ 7 } Jun	{ 8 } Jul	{ 9 } Aug	{ 10 } Sep	{ 11 } Oct	{ 12 } Nov	{ 13 } Dec
<u>PRIOR YEAR AVAILABLE IN CURRENT YEAR</u>														
1	Cumulative Collections		97.21%	97.72%	98.58%	98.96%	99.53%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available (Line 1 - Line 2)	<u>-8.01%</u>	<u>-2.79%</u>	<u>-2.28%</u>	<u>-1.42%</u>	<u>-1.04%</u>	<u>-0.47%</u>	<u>-0.01%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
<u>CURRENT YEAR AVAILABLE IN CURRENT YEAR</u>														
4	Cumulative Collections		1.50%	7.80%	15.20%	22.70%	30.40%	38.10%	46.60%	55.57%	64.39%	72.96%	80.80%	88.02%
	Cumulative Payments													
5	March 15, 100%				50.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
6														
7														
8														
9	Current Year Available (Line 4 - Sum Line 5 to Line 8)	<u>-425.95%</u>	<u>1.50%</u>	<u>7.80%</u>	<u>-34.80%</u>	<u>-77.30%</u>	<u>-69.60%</u>	<u>-61.90%</u>	<u>-53.40%</u>	<u>-44.43%</u>	<u>-35.61%</u>	<u>-27.04%</u>	<u>-19.20%</u>	<u>-11.98%</u>
10	Total Available (Line 3 + Line 9)	<u>-433.98%</u>	<u>-1.29%</u>	<u>5.52%</u>	<u>-36.22%</u>	<u>-78.34%</u>	<u>-70.07%</u>	<u>-61.91%</u>	<u>-53.40%</u>	<u>-44.43%</u>	<u>-35.61%</u>	<u>-27.04%</u>	<u>-19.20%</u>	<u>-11.98%</u>
11	Average Percent Available	<u>-36.16%</u>												

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Average Percent of PA Utility Realty Tax Available after Payout

Line #	Description	[1] TOTAL	[2] Jan	[3] Feb	[4] Mar	[5] Apr	[6] May	[7] Jun	[8] Jul	[9] Aug	[10] Sep	[11] Oct	[12] Nov	[13] Dec
<u>PRIOR YEAR AVAILABLE IN CURRENT YEAR</u>														
1	Cumulative Collections		97.21%	97.72%	98.58%	98.96%	99.53%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2	Cumulative Payments		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3	Prior Year Available (Line 1 - Line 2)	<u>-8.01%</u>	<u>-2.79%</u>	<u>-2.28%</u>	<u>-1.42%</u>	<u>-1.04%</u>	<u>-0.47%</u>	<u>-0.01%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
<u>CURRENT YEAR AVAILABLE IN CURRENT YEAR</u>														
4	Cumulative Collections		1.50%	7.80%	15.20%	22.70%	30.40%	38.10%	46.60%	55.57%	64.39%	72.96%	80.80%	88.02%
	Cumulative Payments													
5	May 1, 100%						100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
6														
7														
8														
9	Current Year Available (Line 4 - Sum Line 5 to Line 8)	<u>-275.96%</u>	<u>1.50%</u>	<u>7.80%</u>	<u>15.20%</u>	<u>22.70%</u>	<u>-69.60%</u>	<u>-61.90%</u>	<u>-53.40%</u>	<u>-44.43%</u>	<u>-35.61%</u>	<u>-27.04%</u>	<u>-19.20%</u>	<u>-11.98%</u>
10	Total Available (Line 3 + Line 9)	<u>-283.98%</u>	<u>-1.29%</u>	<u>5.52%</u>	<u>13.78%</u>	<u>21.66%</u>	<u>-70.07%</u>	<u>-61.91%</u>	<u>-53.40%</u>	<u>-44.43%</u>	<u>-35.61%</u>	<u>-27.04%</u>	<u>-19.20%</u>	<u>-11.98%</u>
11	Average Percent Available	<u>-23.66%</u>												

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Revenues - Percent Weighted Amount Collected and Available

Line #	Description	[1] TOTAL	[2] Jan	[3] Feb	[4] Mar	[5] Apr	[6] May	[7] Jun	[8] Jul	[9] Aug	[10] Sep	[11] Oct	[12] Nov	[13] Dec
<u>PRIOR YEAR REVENUE COLLECTED AND AVAILABLE IN CURRENT YEAR</u>														
1	January	8.87%	8.87%	8.87%	8.87%	8.87%	8.87%	8.87%	8.87%	8.87%	8.87%	8.87%	8.87%	8.87%
2	February	7.82%	7.82%	7.82%	7.82%	7.82%	7.82%	7.82%	7.82%	7.82%	7.82%	7.82%	7.82%	7.82%
3	March	8.07%	8.07%	8.07%	8.07%	8.07%	8.07%	8.07%	8.07%	8.07%	8.07%	8.07%	8.07%	8.07%
4	April	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%
5	May	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%
6	June	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%
7	July	9.93%	9.78%	9.93%	9.93%	9.93%	9.93%	9.93%	9.93%	9.93%	9.93%	9.93%	9.93%	9.93%
8	August	9.63%	9.41%	9.27%	9.63%	9.63%	9.63%	9.63%	9.63%	9.63%	9.63%	9.63%	9.63%	9.63%
9	September	8.08%	7.90%	8.00%	8.10%	8.08%	8.08%	8.08%	8.08%	8.08%	8.08%	8.08%	8.08%	8.08%
10	October	7.67%	7.30%	7.40%	7.50%	7.60%	7.67%	7.67%	7.67%	7.67%	7.67%	7.67%	7.67%	7.67%
11	November	7.51%	6.80%	6.90%	7.00%	7.10%	7.30%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%
12	December	8.36%	7.20%	7.40%	7.60%	7.80%	8.10%	8.35%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%
13	Total	<u>100.00%</u>	<u>97.21%</u>	<u>97.72%</u>	<u>98.58%</u>	<u>98.96%</u>	<u>99.53%</u>	<u>99.99%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

REVENUES COLLECTED AND AVAILABLE IN CURRENT YEAR

14	January	8.87%	1.50%	6.50%	8.30%	8.50%	8.70%	8.70%	8.80%	8.87%	8.87%	8.87%	8.87%	8.87%
15	February	7.82%		1.30%	5.60%	7.10%	7.40%	7.50%	7.60%	7.70%	7.82%	7.82%	7.82%	7.82%
16	March	8.07%			1.30%	5.90%	7.50%	7.60%	7.70%	7.80%	7.90%	8.07%	8.07%	8.07%
17	April	7.34%				1.20%	5.40%	6.90%	7.20%	7.30%	7.30%	7.40%	7.34%	7.34%
18	May	7.92%					1.40%	6.00%	7.70%	7.90%	8.10%	8.30%	8.40%	7.92%
19	June	8.81%						1.40%	6.00%	7.70%	7.90%	8.10%	8.30%	8.40%
20	July	9.93%							1.60%	6.80%	8.60%	8.80%	9.10%	9.20%
21	August	9.63%								1.50%	6.50%	8.30%	8.50%	8.70%
22	September	8.08%									1.40%	8.00%	7.50%	7.60%
23	October	7.67%										1.30%	5.60%	7.10%
24	November	7.51%											1.30%	5.50%
25	December	8.36%												1.50%
26	Total	<u>100.00%</u>	<u>1.50%</u>	<u>7.80%</u>	<u>15.20%</u>	<u>22.70%</u>	<u>30.40%</u>	<u>38.10%</u>	<u>46.60%</u>	<u>55.57%</u>	<u>64.39%</u>	<u>72.96%</u>	<u>80.80%</u>	<u>88.02%</u>

Duquesne Light Company
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Revenues - Percent Weighted Amount Collected and Available

Line #	Description	[1]		[2]		[3]		[4]		[5]		[6]		[7]		[8]	
		2003		2004		2005		Three Year Total									
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	January	\$ 68,696	8.94%	\$ 66,319	8.88%	\$ 62,246	8.79%	\$ 65,754	8.87%								
2	February	60,483	7.87%	58,172	7.79%	55,162	7.79%	57,939	7.82%								
3	March	61,183	7.97%	60,495	8.10%	57,686	8.14%	59,788	8.07%								
4	April	58,318	7.59%	55,655	7.45%	49,176	6.94%	54,383	7.34%								
5	May	57,804	7.53%	63,832	8.55%	54,457	7.69%	58,698	7.92%								
6	June	65,779	8.56%	63,664	8.53%	66,364	9.37%	65,269	8.81%								
7	July	72,381	9.42%	73,095	9.79%	75,214	10.62%	73,563	9.93%								
8	August	77,124	10.04%	67,216	9.00%	69,780	9.85%	71,373	9.63%								
9	September	60,508	7.88%	61,679	8.26%	57,466	8.11%	59,884	8.08%								
10	October	61,852	8.05%	57,773	7.74%	50,842	7.18%	56,822	7.67%								
11	November	59,633	7.76%	55,954	7.49%	51,479	7.27%	55,689	7.51%								
12	December	64,375	8.38%	62,890	8.42%	58,537	8.26%	61,934	8.36%								
13	Total	<u>\$ 768,136</u>	<u>100.00%</u>	<u>\$ 746,744</u>	<u>100.00%</u>	<u>\$ 708,409</u>	<u>100.00%</u>	<u>\$ 741,096</u>	<u>100.00%</u>								

Duquesne Light Company
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Line #	Description	Prepaid Expenses		PUC Assessments	Prepaid Expenses	Insurance Garage Liability	Insurance Property T & D	Insurance Property All Risk	Insurance Surety Bonds	Insurance Workers Compens	Insurance Liability Misc	Insurance D & O	Insurance General	Insurance Fiduciary	Insurance Excess Gen Liability	
		[1] # of Months	[2] TOTAL													[3] Amortization
1	December, 2003		\$ 4,454	\$ (7,400)	\$ 882	\$ -	\$ -	\$ 1,197	\$ 823	\$ 172	\$ 482	\$ 144	\$ 3,700	\$ 500	\$ 788	\$ 3,388
2	January, 2004		5,184	(832)	588	-	-	244	195	-	235	88	2,155	112	639	1,600
3	February		4,438	(1,264)	454	-	-	244	195	-	235	88	2,155	112	639	1,600
4	March		4,017	(1,915)	341	-	-	244	195	230	235	88	2,155	225	639	1,600
5	April		4,546	(2,577)	227	329	100	1,120	195	230	235	68	2,155	225	639	1,600
6	May		4,257	(3,229)	114	288	100	1,120	712	230	235	68	2,155	225	639	1,600
7	June		4,628	(3,866)	1,050	247	100	1,120	712	230	235	68	2,155	338	639	1,600
8	July		3,832	(4,511)	941	205	100	1,120	712	230	235	68	2,155	338	639	1,600
9	August		3,056	(5,155)	850	164	100	1,120	712	230	235	68	2,155	338	639	1,600
10	September		2,372	(5,798)	835	123	100	1,120	712	134	235	88	2,155	450	639	1,600
11	October		1,595	(6,444)	744	82	100	1,120	712	134	235	68	2,155	450	639	1,600
12	November		5,403	(6,989)	653	41	100	1,120	712	134	235	143	4,641	450	639	3,524
13	December		5,706	(7,595)	582	-	100	1,120	712	134	537	143	4,641	450	1,280	3,622
14	TOTAL		\$ 53,488	\$ (57,376)	\$ 8,021	\$ 1,479	\$ 900	\$ 12,009	\$ 7,298	\$ 2,068	\$ 3,604	\$ 1,110	\$ 34,532	\$ 4,213	\$ 9,097	\$ 26,512
15	Monthly Average	13	\$ 4,114	\$ (4,414)	\$ 617	\$ 114	\$ 69	\$ 924	\$ 561	\$ 161	\$ 277	\$ 85	\$ 2,856	\$ 324	\$ 700	\$ 2,039
16	December, 2004		\$ 5,706	\$ (7,595)	\$ 582	\$ -	\$ 100	\$ 1,120	\$ 712	\$ 134	\$ 537	\$ 143	\$ 4,641	\$ 450	\$ 1,280	\$ 3,622
17	January, 2005		5,329	(584)	471	297	17	218	172	-	277	63	2,072	-	641	1,685
18	February		4,773	(1,169)	391	408	17	218	172	-	277	63	2,072	-	641	1,685
19	March		4,146	(1,753)	290	365	116	218	172	-	277	63	2,072	-	641	1,685
20	April		6,049	(2,334)	1,990	325	116	1,042	172	-	277	63	2,072	-	641	1,685
21	May		4,021	(2,911)	99	284	116	1,042	653	-	277	63	2,072	-	641	1,685
22	June		4,074	(3,489)	659	265	116	1,042	653	-	277	63	1,824	338	641	1,685
23	July		3,715	(4,095)	968	203	116	1,042	653	-	277	63	1,824	338	641	1,685
24	August		2,973	(4,702)	877	162	116	1,042	653	-	277	63	1,821	338	641	1,685
25	September		2,595	(5,308)	1,003	122	116	1,042	653	-	277	63	1,821	450	641	1,685
26	October		1,799	(5,922)	892	81	116	1,042	653	-	277	63	1,821	450	641	1,685
27	November		5,267	(6,506)	780	41	116	1,042	653	-	277	175	4,259	450	641	3,339
28	December		5,025	(7,101)	689	-	166	1,042	653	-	633	175	4,259	450	641	3,436
29	TOTAL		\$ 55,442	\$ (63,469)	\$ 9,651	\$ 2,551	\$ 1,344	\$ 11,152	\$ 8,624	\$ 134	\$ 4,217	\$ 1,123	\$ 32,630	\$ 3,284	\$ 8,972	\$ 27,249
30	Monthly Average	13	\$ 4,265	\$ (4,113)	\$ 742	\$ 196	\$ 103	\$ 858	\$ 510	\$ 10	\$ 324	\$ 86	\$ 2,510	\$ 251	\$ 690	\$ 2,066
31	December, 2005		5,100													
32	January, 2006		5,300													
33	February		4,600													
34	March		4,100													
35	April		5,300													
36	May		4,100													
37	June		4,400													
38	July		3,800													
39	August		3,000													
40	September		2,500													
41	October		1,700													
42	November		5,300													
43	December		5,400													
44	TOTAL		\$ 54,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Monthly Average	13	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Duquesne Light Company
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 (\$ in Thousands)

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Plant Materials and Operating Supplies

Line No	Description	[1]	[2]
Pro Forma FTY 2006			
Line No	Description	Materials & Supplies	Stores Expenses
Plant Materials & Supplies			
1	December, 2005	\$ 18,050	\$ 12
2	January, 2006	19,000	230
3	February	18,800	(220)
4	March	18,600	-
5	April	18,500	15
6	May	18,200	15
7	June	18,000	-
8	July	17,700	(35)
9	August	17,200	(35)
10	September	16,900	-
11	October	16,600	15
12	November	16,200	15
13	December, 2006	16,100	-
14	Totals	<u>\$ 229,850</u>	<u>\$ 12</u>
15	13-Month Average	<u>\$ 17,681</u>	<u>\$ 1</u>
16	13-Month Net Average		<u>\$ 17,682</u>
Amounts Assigned by Function:			
17	Transmission Plant	35.1%	\$ 6,207
18	Distribution Plant	49.0%	8,672
19	General Plant	15.9%	2,803
20	Intangible Plant	0.0%	-
21	Construction Category	0.0%	-
22	Total	<u>100.00%</u>	<u>17,682</u>

Duquesne Light Company
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Accumulated Deferred Income Taxes

Line No	Description	[1] Reference	[2] Pro Forma FTY 2006
<u>ACCUMULATED DEFERRED INCOME TAXES</u>			
1	Transmission Plant		\$ 20,269
2	Distribution Plant		123,307
3	General and Other Plant		22,988
4	Total		\$ 166,564

INVESTMENT TAX CREDIT

UNAMORTIZED BALANCE AT 12-31-05 **\$ 7,996**

AMORTIZATION OF INVESTMENT TAX CREDIT - 2006

5	Transmission Plant		\$ 308
6	Distribution Plant		1,066
7	General and Other Plant		81
8	Total		\$ 1,455

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 Witness: Crowley
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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

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

Line No	Description	(1) ROR Before Additional Revenues	(2) Proposed Additional Revenues	(3) ROR With Additional Revenues
1	Total Electric Rate Base	\$ 1,232,857	\$ -	\$ 1,232,857
	Total Operating Revenues:			
2	Total Sales Revenues	\$ 279,955	\$ 143,683	\$ 423,638
3	Sales for Resale	-	-	-
4	Other Operating Revenues	14,282	-	14,282
5	Total Revenues	294,237	143,683	437,920
	Total Operating Expenses:			
6	Operation & Maintenance Expenses	166,288	1,537	167,826
7	Depreciation Expense	62,917	-	62,917
8	Amortization Expense	3,484	-	3,484
9	Taxes Other Than Income Taxes	24,694	8,477	33,172
10	Total Operating Expenses	257,384	10,015	267,398
11	Utility Operating Income Before Taxes	\$ 36,853	\$ 133,668	\$ 170,522
	Income Taxes:			
12	Federal	4,337	42,110	46,447
13	State	(1,222)	13,353	12,131
14	Total Operating Expenses	260,498	65,478	325,977
15	Total Operating Income - \$	\$ 33,739	\$ 78,205	\$ 111,943
16	Earned Rate of Return - %	2.74%		9.08%

Duquesne Light Company
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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 2
Determination of Jurisdictional Revenue Deficiency

Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Total Electric Rate Base	Table No 1	<u>\$ 1,527,949</u>	<u>\$ 1,232,857</u>	Table No 1
	Total Operating Revenues				
2	Total Sales Revenues	D-3	678,378	279,955	Table No 5
3	Sales for Resale/Other Transmission	D-3	4,358	-	Table No 5
4	Other Operating Revenues	D-3	<u>33,051</u>	<u>14,282</u>	Table No 5
5	Total Revenues		<u>715,787</u>	<u>294,237</u>	
	Total Operating Expenses				
6	Operation & Maintenance Expenses	D-4	537,880	166,288	Table No 6
7	Depreciation Expense	D-17	74,825	62,917	Table No 7
8	Amortization Expense	D-17	3,409	3,484	Table No 7
9	Taxes Other Than Income Taxes	D-16	<u>49,629</u>	<u>24,694</u>	Table No 8
10	Total Operating Expenses		<u>665,743</u>	<u>257,384</u>	
11	Utility Operating Income Before Taxes		<u>50,044</u>	<u>36,853</u>	
	Income Taxes:				
12	Federal	D-18	5,632	4,337	Table No 9
13	State	D-18	(852)	(1,222)	Table No 9
14	Total Operating Expenses		<u>670,523</u>	<u>260,498</u>	
15	Total Operating Income		<u>\$ 45,264</u>	<u>\$ 33,739</u>	
	Return Before Adjustments				
16	Earned Rate of Return - %			2.7366%	
17	Required Rate of Return - %	B-9		9.0800%	
18	Return at Required Rate of Return			\$ 111,943	
19	Income Deficiency - \$			78,205	
20	Revenue Deficiency - Tax Multiplier	D-18, Page 2		1.83727	
21	Revenue Deficiency-\$			\$ 143,683	

Duquesne Light Company
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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 3
 Electric Rate Base - Pennsylvania

Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Electric Plant in Service	C-2	\$ 2,373,451	\$ 1,930,872	Table No 1
2	Accumulated Provision for Depreciation	C-3	746,884	613,163	Table No 1
3	Net Electric Plant in Service		<u>1,626,567</u>	<u>1,317,709</u>	
Other Rate Base Items - Additions:					
4	Cash Working Capital	C-4	51,677	50,086	Table No 12
5	Materials & Supplies	C-5	17,682	11,296	Table No 1
6	Total Additions		<u>69,359</u>	<u>61,382</u>	
7	Total Rate Base Before Deductions		1,695,926	1,379,091	
Other Rate Base Items - Deductions:					
8	Customer Deposits - Account 235	B-1	(1,413)	(1,413)	Table No 1
9	Accumulated Deferred Income Taxes	C-6	(166,564)	(144,821)	Table No 1
10	Total Deductions		<u>(167,977)</u>	<u>(146,234)</u>	
11	Total Electric Rate Base		<u>\$ 1,527,949</u>	<u>\$ 1,232,857</u>	

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(\$ in Thousands)

Schedule
Witness: **D-2**
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Adjusted Net Operating Income At Present Rates

Line #	Description	[1] Budget FTY 2006	[2]	[3]
			Adjustments D-3, Pgs 1 & 2 Increase (Decrease)	As Adjusted And Allocated [1] + [2]
OPERATING REVENUES				
1		\$ -	\$ -	\$ -
2	Distribution Tariff Charges	283,677	(3,722)	279,955
3		-	-	-
4		-	-	-
5	POLR Distribution	382,261	(157)	382,104
6	POLR Transmission	16,272	47	16,319
7	PJM Adder	4,358	-	4,358
8	SECA	9,585	(9,585)	-
9	STAS	(3,897)	3,897	-
10	BFA Adjustment	-	-	-
11	Sales for Resale 447	-	-	-
12	Forfeited Discounts 450	3,050	-	3,050
13	Miscellaneous Service Revenue 451	1,470	665	2,135
14	Rent/Income from Electric Property 454	8,747	-	8,747
15	Other Electric Revenue 456	19,783	(664)	19,119
16	Rate Increase	-	-	-
17	Total operating revenues	Sum L 1 to L 16 725,306	(9,519)	715,787
OPERATING EXPENSES				
18	Power Production Expense	-	-	-
19	Cost of Purchased Power	358,515	-	358,515
20	Other Production Expense	-	-	-
21	Transmission	6,824	92	6,916
22	Distribution	31,256	1,999	33,255
23	Customer accounts 1.070%	31,874	11,127	43,001
24	Customer service and information	2,177	14	2,191
25	Sales	-	-	-
26	Administrative and general	81,190	12,812	94,002
27	Depreciation	63,281	11,544	74,825
28	Amortization	3,297	112	3,409
29	Amortization of Regulatory Expense	9,018	(9,018)	-
30	Taxes other than income taxes 5.900%	49,904	(275)	49,629
31		-	-	-
32	Total operating expenses	Sum L 18 to L 3 637,336	28,407	665,743
33	Net Operating Income - BIT	L 17 - L 32 \$ 87,970	\$ (37,926)	50,044
INCOME TAXES				
34	State Income Taxes			(852)
35	Federal Income Taxes			5,632
36	Total Income Taxes	L 34 + L 35		4,780
37	Net Operating Income	L33 - L 36		\$ 45,264

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 (\$ in Thousands)

Schedule D-3
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Adjustments to Net Operating Income

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		As Recorded And Allocated	# 1-5 Revenues	# 7 Salaries & Wages	# 14 Claim Settle Normalization	# 8 Rate Case Normalization	# 9 Benefits & Pensions	# 10 Uncollectible Expense	# 11 Stay-Warm Program	# 12 401K Match	# 13 Storm Restore Self-insure	Total Adjustments	Total Profoma	
OPERATING REVENUES														
1		\$ -	\$ -										\$ -	\$ -
2	Distribution Tanfr Charges	283,677	(3,722)										(3,722)	279,955
3		-	-										-	-
4		-	-										-	-
5	POLR Distribution	382,261	(157)										(157)	382,104
6	POLR Transmission	16,272	47										47	16,319
7	PJM Adder	4,358	-										-	4,358
8	SECA	8,585	(9,585)										(9,585)	-
9	STAS	(3,897)	3,897										3,897	-
10	Pro Forma Adjustment - BFA	-	-										-	-
11	Sales for Resale	-	-										-	-
12	Forfeited Discounts	3,050	-										-	3,050
13	Miscellaneous Service Revenue	1,470	865										865	2,135
14	Rent/Income from Electric Property	8,747	-										-	8,747
15	Other Electric Revenue	19,783	(664)										(664)	19,119
16														
17	Total operating revenues	Sum L 1 to L 16	725,306	(9,519)	-	-	-	-	-	-	-	-	(9,519)	715,787
OPERATING EXPENSES														
18	Power Production Expense	-	-										-	-
19	Cost of Purchased Power	358,515	-										-	358,515
20	Other Production Expenses	-	-										-	-
21	Transmission	6,824	-	92									92	6,916
22	Distribution	31,256	-	859							691		1,549	32,805
23	Customer accounts	31,874	-	487				9,440	1,200				11,127	43,001
24	Customer service and information	2,177	-	14									14	2,191
25	Sales	-	-	-									-	-
26	Administrative and general	81,190	-	1,354	157	1,704	9,239			357			12,812	94,002
27	Depreciation	63,281	-	-									-	63,281
28	Amortization	3,297	-	-									-	3,297
29	Regulatory and Other Amortization	9,018	-	-									-	9,018
30	Taxes other than income taxes	49,904	(559)										(559)	49,345
31														
32	Total operating expenses	Sum L 18 to L 31	637,338	(559)	2,806	157	1,704	9,239	9,440	1,200	357	691	25,035	662,371
33	Net operating margins Before Income Tax	L 17 - L 32	\$ 87,970	\$ (8,960)	\$ -	\$ (2,806)	\$ (157)	\$ (1,704)	\$ (9,239)	\$ (9,440)	\$ (1,200)	\$ (357)	\$ (691)	\$ (34,554)

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2006
 (\$ in Thousands)

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

Line #	Description	[1] From Page 1 Sub-total	[2] SECA Amortization	[3] # 15 Communication Annualization	[4] # 16 FICA, FUTA SUTA Exp	[5] Adjustments			[6] Adjustments				[12] Total Adjustments	[13] Total Proforma
						# 17 Pro Forma Depreciation	# 18 Depreciation Annualization	# 19 CTC	# 20	# 21	# 22	# 23		
OPERATING REVENUES														
1														
2	Distribution Tariff Charges	279,955											\$ -	\$ -
3		-											-	-
4		-											-	-
5	POLR Distribution	382,104											-	382,104
6	POLR Transmission	16,319											-	16,319
7	PJM Adder	4,358											-	4,358
8	SECA	-											-	-
9	STAS	-											-	-
10	Distribution - Pitcairn	-											-	-
11	Sales for Resale	-											-	-
12	Forfeited Discounts	3,050											-	3,050
13	Miscellaneous Service Revenue	2,135											-	2,135
14	Rent/Income from Electric Property	8,747											-	8,747
15	Other Electric Revenue	19,119											-	19,119
16													-	-
17	Total operating revenues	Sum L 1 to L 16 715,787											-	715,787
OPERATING EXPENSES														
18	Power Production Expense	-											-	-
19	Cost of Purchased Power	358,515											-	358,515
20	Other Production Expenses	-											-	-
21	Transmission	6,916											-	6,916
22	Distribution	32,805		450									450	33,255
23	Customer accounts	43,001											-	43,001
24	Customer service and information	2,191											-	2,191
25	Sales	-											-	-
26	Administrative and general	94,002											-	94,002
27	Depreciation	63,281				230	11,314						11,544	74,825
28	Amortization	3,297				112							112	3,409
29	Regulatory and Other Amortization	9,018	(9,018)										(9,018)	-
30	Taxes other than income taxes	49,345			284								284	49,629
31													-	-
32	Total operating expenses	Sum L 18 to L 31 662,371	(9,018)	450	284	342	11,314						3,372	665,743
33	Net operating margins Before Income Tax	L 17 - L 32 \$ 53,416	\$ 9,018	\$ (450)	\$ (284)	\$ (342)	\$ (11,314)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,372)	\$ 50,044

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule **D-4**
Witness: **R.O'Brien**
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Summary of Adjustments by FERC Account

Line No	Description	Account No	[1]	[2]	[3]
			Budget	Pro Forma	PA Jurisdictional
Revenues -- At Present Rates					
1					
2	Distribution Tariff Charges		\$ 283,677	\$ 279,955	\$ 279,955
3					
4					
5	POLR Distribution		382,261	382,104	382,104
6	POLR Transmission		16,272	16,319	
7	PJM Adder		4,358	4,358	
8	SECA		9,585	-	
9	STAS		(3,897)	-	
10	Pro Forma BFA Adjustment		-	-	
11	Sales for Resale		-	-	
12	Forfeited Discounts		3,050	3,050	3,050
13	Miscellaneous Service Revenue		1,470	2,135	2,135
14	Rent/Income from Electric Property		8,747	8,747	8,747
15	Other Electric Revenue		19,783	19,119	350
16	Total operating revenues		725,306	715,787	676,341
Purchased Power Expenses:					
17	Purchased power	555	358,515	358,515	358,515
18	Other Power Supply Expense	556	-	-	-
19	Total Purchased Power Expenses		358,515	358,515	358,515
Transmission Expense:					
20	Operation Supervision & Engineering	560	1,307	1,352	
21	Load Dispatching	561	160	166	
22	Station Expenses	562	95	99	
23	Overhead Line Expenses	563	27	27	
24	Underground Line Expenses	564	56	58	
25	Transmission of Electricity by Others	565	(4)	(4)	
26	Miscellaneous Transmission Expenses	566	2,466	2,466	
27	Rents	567	-	-	
28	Maintenance Supervision & Engineering	568	208	218	
29	Maintenance of Structures	569	629	629	
30	Maintenance of Station Equipment	570	539	562	
31	Maintenance of Overhead Lines	571	1,313	1,313	
32	Maintenance of Underground Facilities	572	30	30	
33	Total Transmission Expenses		6,824	6,916	-
Distribution Expense:					
34	Operation Supervision & Engineering	580	1,522	1,591	1,591
35	Load Dispatching	581	348	365	365
36	Station Expenses	582	172	179	179
37	Overhead Line Expense	583	194	208	208
38	Underground Line Expense	584	413	427	427
39	Meter Expenses	586	1,703	1,771	1,771
40	Customer Installations Expense	587	27	28	28
41	Miscellaneous Expenses	588	10,109	10,946	10,946
42	Rents	589	-	-	-
43	Total Distribution Operation Expenses		14,487	15,515	15,515

Summary of Adjustments by FERC Account

Line No	Description	Account No	[1]	[2]	[3]
			FTY 2006		
			Budget	Pro Forma	PA Jurisdictional
44	Maintenance Supervision & Engineering	590	336	352	352
45	Maintenance of Structures	591	16	16	16
46	Maintenance of Station Equipment	592	1,474	1,518	1,517
47	Maintenance of OH lines	593	11,645	12,452	12,447
48	Maintenance of Underground lines	594	953	968	968
49	Maintenance of Line Transformers	595	78	79	79
50	Maintenance of Street Lighting & Signals	596	717	736	736
51	Maintenance of Meters	597	1,381	1,449	1,449
52	Maintenance of Miscellaneous Plant	598	169	169	169
53	Total Distribution Maintenance Expenses		16,768	17,740	17,734
54	Total Distribution Expenses		31,256	33,255	33,248
Customer Accounting Expense:					
55	Supervision	901	1,817	1,906	1,906
56	Customer Assistance	902	3,985	4,037	4,037
57	Records & Collections	903	7,772	8,118	8,118
58	Uncollectible Accounts	904	18,300	28,940	28,940
59	Miscellaneous Expenses	905	-	-	-
60	Total Customer Accounts Expense		31,874	43,001	43,001
Customer Services Expense:					
61	Customer Service-Supervision	907	-	-	-
62	Customer Service-Customer Assistance	908	2,177	2,191	2,191
63	Customer Service-Information and Instruction	909	-	-	-
64	Customer Service-Miscellaneous Service & Info	910	-	-	-
65	Total Customer Service & Informational Expenses		2,177	2,191	2,191
Sales Expense:					
66	Supervision	911	-	-	-
67	Demonstration and Selling Expenses	912	-	-	-
68	Advertising Expenses	913	-	-	-
69	Miscellaneous Sales Expenses	916	-	-	-
70	Total Sales Expense		-	-	-
Administrative & General Expenses:					
71	Administrative and General Salaries	920	22,928	24,232	22,689
72	Office Supplies and Expenses	921	5,100	5,100	4,776
73	Administrative Expenses Transferred - Credit	922	-	-	-
74	Outside Services Employed	923	11,503	11,503	10,771
75	Property Insurance	924	1,384	1,384	1,126
76	Injuries and Damages	925	6,381	6,381	5,975
77	Employee Pensions and Benefits	926	9,213	18,811	17,614
78	Regulatory Commission Expenses	928	4,763	6,467	6,055
79	General Advertising Expenses	930.1	2,069	2,069	1,938
80	Miscellaneous General Expenses	930.2	6,883	6,890	6,452
81	Rents	931	2,767	2,767	2,591
82	Total Operation		72,993	85,606	79,987
83	Maintenance of General Plant	935	8,197	8,396	7,862
84	Total Administrative and General Expenses		81,190	94,002	87,848
85	Total Operation & Maintenance Expenses-\$		\$ 511,836	\$ 537,880	524,803

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2006
 (\$ in Thousands)

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

Line #	Description	[1]	[2]	PRO FORMA ADJUSTMENTS					[7]	[8]	[9]
		Reference Or Account Number	2006 Budget	#1 Eliminate SECA	#2 Revenue Annualization	#3 BFA Adjustment	#4 STAS Reclass	#5 Reconcile Budget with Calculated Rev	Total Profoma Adjustments {3 to 7}	Profoma Adjusted At Present Rates [2] + [8]	
1											
2	Distribution Tariff Charges		\$ 283,677	\$ -	\$ -	\$ -	\$ (3,897)	\$ 175	\$ (3,722)	\$ 279,955	
3			-	-	-	-	-	-	-	-	
4			-	-	-	-	-	-	-	-	
5	POLR Distribution		382,261	-	-	-	-	(157)	(157)	382,104	
6	Sub Total Distribution	Sum L 1 to L 5	665,938	-	-	-	(3,897)	18	(3,879)	662,059	
7	POLR Transmission		16,272	-	-	-	-	47	47	16,319	
8	PJM Adder		4,358	-	-	-	-	-	-	4,358	
9	SECA		9,585	(9,585)	-	-	-	-	(9,585)	-	
10	STAS		(3,897)	-	-	-	3,897	-	3,897	-	
11	BFA Adjustment		-	-	-	-	-	-	-	-	
12	Total Sales to Ultimate Customers	Sum L 6 to L 11	692,256	(9,585)	-	-	-	65	(9,520)	682,736	
13	Sales for Resale		-	-	-	-	-	-	-	-	
14	Total Sales of Electricity	L 12 + L 13	692,256	(9,585)	-	-	-	65	(9,520)	682,736	
15	Forfeited Discounts	450	3,050	-	-	-	-	-	-	3,050	
16	Miscellaneous Service Revenue	451	1,470	-	1,565	(900)	-	-	665	2,135	
17	Rent/Income from Electric Property	454	8,747	-	-	-	-	-	-	8,747	
18	Other Electric Revenue	456	19,783	(664)	-	-	-	-	(664)	19,119	
19	Other		-	-	-	-	-	-	-	-	
20	Total Revenues	Sum L 14 to L 19	725,306	(10,249)	1,565	(900)	-	65	(9,519)	715,787	
21	Other		-	-	-	-	-	-	-	-	
22	TOTAL REVENUES	L 20 + L 21	\$ 725,306	\$ (10,249)	\$ 1,565	\$ (900)	\$ -	\$ 65	\$ (9,519)	\$ 715,787	

Duquesne Light Company
Future Test Year at Current Rates
12 Month Period Ended December 31, 2006

A	B	C	D	E	F	G	H	I	J	K	
Line	Rate Class	Average No. Customers	Distribution Sales (kWh)	POLR Sales (kWh)	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Transmission Present Rate Revenue (w/shopping)	SECA Surcharge Revenue	Generation Present Rate Revenue (w/shopping)	Total Revenue	
1	RS	497,515	3,609,987,756	2,865,632,045	\$149,489,107	(\$1,913,726)	\$7,229,940	\$4,461,789	\$180,625,181	\$339,892,291	
2	RH	24,860	331,633,084	328,896,294	\$5,342,890	(\$134,021)	\$695,287	\$512,092	\$17,394,693	\$23,810,941	
3	RA	3,084	41,781,659	34,204,863	\$777,725	(\$17,100)	\$88,043	\$53,257	\$2,138,098	\$3,040,024	
4	GS/GM	54,865	3,118,106,460	2,307,237,519	\$67,110,075	(\$1,278,646)	\$6,837,392	\$3,592,369	\$150,780,983	\$227,042,173	
5	GMH	3,377	294,772,080	271,451,751	\$4,201,410	(\$112,723)	\$659,316	\$422,650	\$14,860,157	\$20,030,810	
6	GL	745	3,338,997,219	210,353,337	\$31,898,062	(\$262,485)	\$553,847	\$327,520	\$14,175,859	\$46,692,802	
7	GLH	117	556,868,565	28,514,365	\$2,930,961	(\$27,866)	\$75,137	\$44,397	\$1,931,827	\$4,954,457	
8	L	25	1,277,219,397	40,854,743	\$10,133,297	(\$65,515)	\$124,616	\$63,611	\$1,434,696	\$11,690,705	
9	HVPS	3	1,333,896,000	0	\$427,814	(\$2,395)	\$0	\$0	\$0	\$425,418	
10	AL	3	102,570	16,870	\$1,014	(\$11)	\$20	\$26	\$963	\$2,012	
11	SE	1	28,332,192	28,332,192	\$1,508,774	(\$14,967)	\$17,623	\$44,113	\$1,102,632	\$2,658,175	
12	SM	610	30,431,256	28,879,296	\$9,187,876	(\$58,761)	\$18,638	\$44,965	\$1,253,231	\$10,445,949	
13	SH	14	918,012	918,012	\$72,104	(\$863)	\$496	\$1,429	\$80,041	\$153,208	
14	MTS	1,747	11,140,857	9,643,621	\$596,902	(\$7,210)	\$18,082	\$15,015	\$657,679	\$1,280,468	
15	PAL	261	966,960	946,872	\$173,866	(\$1,073)	\$562	\$1,474	\$26,621	\$201,449	
16	Total	587,227	13,975,154,066	6,155,881,780	\$283,851,878	(\$3,897,361)	\$16,318,997	\$9,584,708	\$386,462,660	\$692,320,882	
17	Other Electric Revenue										
18	Late Payment Charges (Acct. 450)					\$3,050,000				\$3,050,000	
19	Other Revenue (Acct. 451)					\$1,470,000				\$1,470,000	
20	Rent Electric Property (Acct. 454)					\$8,746,491				\$8,746,491	
21	Pro Forma Adjustments					(\$64,298)				(\$64,298)	
22	Transmission - EGS (Acct. 456)							\$15,454,015		\$15,454,015	
23	Transmission - Wholesale (Acct. 456)							\$3,665,094	\$664,000	\$4,329,094	
24	Total Other					\$13,202,193	\$0	\$19,119,109	\$664,000	\$0	\$32,985,302
25	Total Operating Revenue					\$297,054,071	(\$3,897,361)	\$35,438,106	\$10,248,708	\$386,462,660	\$725,306,184

Duquesne Light Company
Future Test Year at Current Rates
12 Month Period Ended December 31, 2006
Adjusted for STAS Roll-in to Distribution Revenue and Removal of SECA Revenue

A	B	C	D	E	F
Line	Rate Class	Distribution Present Rate Revenue	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Revenue
1	RS	\$147,575,381	\$7,229,940	\$180,625,181	\$335,430,502
2	RH	\$5,208,870	\$695,287	\$17,394,693	\$23,298,849
3	RA	\$760,625	\$88,043	\$2,138,098	\$2,986,767
4	GS/GM	\$65,831,430	\$6,837,392	\$150,780,983	\$223,449,804
5	GMH	\$4,088,687	\$659,316	\$14,860,157	\$19,608,160
6	GL	\$31,635,576	\$553,847	\$14,175,859	\$46,365,282
7	GLH	\$2,903,096	\$75,137	\$1,931,827	\$4,910,060
8	L	\$10,067,782	\$124,616	\$1,434,696	\$11,627,094
9	HVPS	\$425,418	\$0	\$0	\$425,418
10	AL	\$1,003	\$20	\$963	\$1,985
11	SE	\$1,493,807	\$17,623	\$1,102,632	\$2,614,062
12	SM	\$9,129,115	\$18,638	\$1,253,231	\$10,400,984
13	SH	\$71,242	\$496	\$80,041	\$151,779
14	MTS	\$589,692	\$18,082	\$657,679	\$1,265,453
15	PAL	\$172,793	\$562	\$26,621	\$199,975
16	Total	\$279,954,517	\$16,318,997	\$386,462,660	\$682,736,174
17	Other Electric Revenue				
18	Late Payment Charges (Acct. 450)	\$3,050,000			\$3,050,000
19	Other Revenue (Acct. 451)	\$1,470,000			\$1,470,000
20	Rent Electric Property (Acct. 454)	\$8,746,491			\$8,746,491
21	Pro Forma Adjustments	\$665,226			\$665,226
22	Transmission - EGS (Acct. 456)		\$15,454,015		\$15,454,015
23	Transmission - Wholesale (Acct. 456)		\$3,665,094		\$3,665,094
24	Total Other	\$9,411,717	\$19,119,109	\$0	\$33,050,826
25	Total Operating Revenue	\$289,366,234	\$35,438,106	\$386,462,660	\$715,787,000

Duquesne Light Company
Future Test Year at Proposed Distribution Rates
12 Month Period Ended December 31, 2006 at Customer Shopping Levels

A Line	B Rate Class	C Distribution Proposed Rate Revenue	D Transmission Present Rate Revenue (w/shopping)	E Generation Present Rate Revenue (w/shopping)	F Total Proposed Rate Revenue	G Total Revenue Change
1	RS	\$204,184,063	\$7,229,940	\$180,625,181	\$392,039,184	\$56,608,682
2	RH	\$13,602,059	\$695,287	\$17,394,693	\$31,692,039	\$8,393,190
3	RA	\$1,364,230	\$88,043	\$2,138,098	\$3,590,372	\$603,605
4	GS/GM	\$89,273,621	\$6,837,392	\$150,780,983	\$246,891,995	\$23,442,192
5	GMH	\$7,103,214	\$659,316	\$14,860,157	\$22,622,687	\$3,014,527
6	GL	\$66,424,024	\$553,847	\$14,175,859	\$81,153,729	\$34,788,448
7	GLH	\$8,810,946	\$75,137	\$1,931,827	\$10,817,911	\$5,907,850
8	L	\$20,989,773	\$124,616	\$1,434,696	\$22,549,085	\$10,921,991
9	HVPS	\$393,967	\$0	\$0	\$393,967	(\$31,451)
10	AL	\$1,103	\$20	\$963	\$2,085	\$100
11	SE	\$1,511,430	\$17,623	\$1,102,632	\$2,631,685	\$17,623
12	SM	\$9,143,734	\$18,638	\$1,253,231	\$10,415,603	\$14,618
13	SH	\$122,624	\$496	\$80,041	\$203,161	\$51,382
14	MTS	\$589,692	\$18,082	\$657,679	\$1,265,453	\$0
15	PAL	\$121,931	\$562	\$26,621	\$149,114	(\$50,861)
16	Total	\$423,636,412	\$16,318,997	\$386,462,660	\$826,418,069	\$143,681,896
17	Other Electric Revenues					
18	Late Payment Charges (Acct. 450)	\$3,050,000			\$3,050,000	\$0
19	Other Revenue (Acct. 451)	\$1,470,000			\$1,470,000	\$0
20	Rent Electric Property (Acct. 454)	\$8,746,491			\$8,746,491	\$0
21	Pro Forma Adjustments	\$665,226			\$665,226	\$0
22	Transmission - EGS (Acct. 456)		\$15,454,015		\$15,454,015	\$0
23	Transmission - Wholesale (Acct. 456)		\$3,665,094		\$3,665,094	\$0
24	Total Other	\$13,931,717	\$19,119,109	\$0	\$33,050,826	\$0
25	Total Operating Revenue	\$437,568,129	\$35,438,106	\$386,462,660	\$859,468,895	\$143,681,896

Duquesne Light Company
Future Test Year at Proposed Transmission Rates
12 Month Period Ended December 31, 2006 at Customer Shopping Levels

A	B	C	D	E	F	G
Line	Rate Class	Distribution Present Rate Revenue	Transmission Proposed Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue	Total Revenue Change
1	RS	\$147,575,381	\$19,202,317	\$180,625,181	\$347,402,879	\$11,972,377
2	RH	\$5,208,870	\$1,089,843	\$17,394,693	\$23,693,405	\$394,556
3	RA	\$760,625	\$209,645	\$2,138,098	\$3,108,368	\$121,601
4	GS/GM	\$65,831,430	\$6,824,166	\$150,780,983	\$223,436,578	(\$13,226)
5	GMH	\$4,088,687	\$781,574	\$14,860,157	\$19,730,418	\$122,258
6	GL	\$31,635,576	\$185,007	\$14,175,859	\$45,996,442	(\$368,840)
7	GLH	\$2,903,096	\$108,747	\$1,931,827	\$4,943,671	\$33,610
8	L	\$10,067,782	\$0	\$1,434,696	\$11,502,478	(\$124,616)
9	HVPS	\$425,418	\$0	\$0	\$425,418	\$0
10	AL	\$1,003	\$0	\$963	\$1,965	(\$20)
11	SE	\$1,493,807	\$0	\$1,102,632	\$2,596,440	(\$17,623)
12	SM	\$9,129,115	\$0	\$1,253,231	\$10,382,347	(\$18,638)
13	SH	\$71,242	\$0	\$80,041	\$151,283	(\$496)
14	MTS	\$589,692	\$22,478	\$657,679	\$1,269,849	\$4,397
15	PAL	\$172,793	\$0	\$26,621	\$199,413	(\$562)
16	Total	\$279,954,517	\$28,423,777	\$386,462,660	\$694,840,954	\$12,104,780
17	Other Electric Revenue					
18	Late Payment Charges (Acct. 450)	\$3,050,000			\$3,050,000	\$0
19	Other Revenue (Acct. 451)	\$1,470,000			\$1,470,000	\$0
20	Rent Electric Property (Acct. 454)	\$8,746,491			\$8,746,491	\$0
21	Pro Forma Adjustments	\$665,226			\$665,226	\$0
22	Transmission - EGS (Acct. 456) (1)		\$25,596,920		\$25,596,920	\$10,142,905
23	Transmission - Wholesale (Acct. 456)		\$3,665,094		\$3,665,094	\$0
24	Total Other	\$13,931,717	\$29,262,014	\$0	\$43,193,731	\$10,142,905
25	Total Operating Revenue	\$293,886,234	\$57,685,792	\$386,462,660	\$738,034,685	\$22,247,686

1/ Calculated as the difference between total proposed revenue requirement at retail rates and calculated POLR revenue.

Duquesne Light Company
Future Test Year at Proposed Distribution and Transmission Rates
12 Month Period Ended December 31, 2006 at Customer Shopping Levels

A	B	C	D	E	F	G
Line	Rate Class	Distribution Proposed Rate Revenue	Transmission Proposed Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue	Total Revenue Change
1	RS	\$204,184,063	\$19,202,317	\$180,625,181	\$404,011,560	\$68,581,058
2	RH	\$13,602,059	\$1,089,843	\$17,394,693	\$32,086,594	\$8,787,745
3	RA	\$1,364,230	\$209,645	\$2,138,098	\$3,711,973	\$725,206
4	GS/GM	\$89,273,621	\$6,824,166	\$150,780,983	\$246,878,770	\$23,428,966
5	GMH	\$7,103,214	\$781,574	\$14,860,157	\$22,744,945	\$3,136,785
6	GL	\$66,424,024	\$185,007	\$14,175,859	\$80,784,890	\$34,419,608
7	GLH	\$8,810,946	\$108,747	\$1,931,827	\$10,851,521	\$5,941,460
8	L	\$20,989,773	\$0	\$1,434,696	\$22,424,469	\$10,797,375
9	HVPS	\$393,967	\$0	\$0	\$393,967	(\$31,451)
10	AL	\$1,103	\$0	\$963	\$2,066	\$80
11	SE	\$1,511,430	\$0	\$1,102,632	\$2,614,062	\$0
12	SM	\$9,143,734	\$0	\$1,253,231	\$10,396,965	(\$4,019)
13	SH	\$122,624	\$0	\$80,041	\$202,665	\$50,886
14	MTS	\$589,692	\$22,478	\$657,679	\$1,269,849	\$4,397
15	PAL	\$121,931	\$0	\$26,621	\$148,552	(\$51,423)
16	Total	\$423,636,412	\$28,423,777	\$386,462,660	\$838,522,849	\$155,786,676
17	Other Electric Revenue					
18	Late Payment Charges (Acct. 450)	\$3,050,000			\$3,050,000	\$0
19	Other Revenue (Acct. 451)	\$1,470,000			\$1,470,000	\$0
20	Rent Electric Property (Acct. 454)	\$8,746,491			\$8,746,491	\$0
21	Pro Forma Adjustments	\$665,226			\$665,226	\$0
22	Transmission - EGS (Acct. 456) (1)		\$25,596,920		\$25,596,920	\$10,142,905
23	Transmission - Wholesale (Acct. 456)		\$3,665,094		\$3,665,094	\$0
24	Total Other	\$13,931,717	\$29,262,014	\$0	\$43,193,731	\$10,142,905
25	Total Operating Revenue	\$437,568,129	\$57,685,792	\$386,462,660	\$881,716,581	\$165,929,581

1/ Calculated as the difference between total proposed revenue requirement at retail rates and calculated POLR revenue.

Duquesne Light Company
Future Test Year at Current Rates
12 Month Period Ended December 31, 2006 Assuming No Customer Shopping (i.e. 100% POLR Load)

A	B	C	D	E	F	G	H	
Line	Rate Class	Number of Customers	Distribution Sales (kWh)	Distribution Present Rate Revenue	Transmission Present Rate Revenue (No shopping)	Generation Present Rate Revenue (No shopping)	Total Revenue	
1	RS	497,515	3,609,987,756	\$147,575,381	\$9,107,949	\$227,542,666	\$384,225,996	
2	RH	24,860	331,633,084	\$5,208,870	\$701,072	\$17,540,824	\$23,450,766	
3	RA	3,084	41,781,659	\$760,625	\$107,546	\$2,631,191	\$3,499,362	
4	GS/GM	54,865	3,118,106,460	\$65,831,430	\$9,666,573	\$208,839,052	\$284,337,055	
5	GMH	3,377	294,772,080	\$4,088,687	\$719,813	\$16,313,921	\$21,122,422	
6	GL	745	3,338,997,219	\$31,635,576	\$7,826,127	\$235,094,748	\$274,556,451	
7	GLH	117	556,868,565	\$2,903,096	\$1,420,832	\$37,727,436	\$42,051,364	
8	L	25	1,277,219,397	\$10,067,782	\$2,825,409	\$85,201,312	\$98,094,504	
9	HVPS	3	1,333,896,000	\$425,418	\$2,476,864	\$71,562,586	\$74,464,868	
10	AL	3	102,570	\$1,003	\$100	\$3,883	\$4,986	
11	SE	1	28,332,192	\$1,493,807	\$17,623	\$1,102,632	\$2,614,062	
12	SM	610	30,431,256	\$9,129,115	\$19,623	\$1,320,415	\$10,469,153	
13	SH	14	918,012	\$71,242	\$496	\$80,041	\$151,779	
14	MTS	1,747	11,140,857	\$589,692	\$20,889	\$760,783	\$1,371,363	
15	PAL	261	966,960	\$172,793	\$574	\$27,402	\$200,768	
16	Total	587,227	13,975,154,066	\$279,954,517	\$34,911,491	\$905,748,892	\$1,220,614,900	
17	Other Electric Revenue							
18	Late Payment Charges (Acct. 450)				\$3,050,000		\$3,050,000	
19	Other Revenue (Acct. 451)				\$1,470,000		\$1,470,000	
20	Rent Electric Property (Acct. 454)				\$8,746,491		\$8,746,491	
21	Pro Forma Adjustments				\$665,226		\$665,226	
22	Transmission - EGS (Acct. 456)						\$0	
23	Transmission - Wholesale (Acct. 456)					\$3,665,094	\$3,665,094	
24	Total Other				\$9,411,717	\$3,665,094	\$0	
25	Total Operating Revenue				\$289,366,234	\$38,576,585	\$905,748,892	\$1,238,211,711

Duquesne Light Company
Future Test Year at Proposed Distribution Rates
12 Month Period Ended December 31, 2006 Assuming No Customer Shopping (i.e. 100% POLR Load)

A	B	C	D	E	F	G	H
Line	Rate Class	Distribution Proposed Rate Revenue	Transmission Present Rate Revenue (No shopping)	Generation Present Rate Revenue (No shopping)	Total Proposed Rate Revenue	Total Revenue Change	Total Percent Change
1	RS	\$204,184,063	\$9,107,949	\$227,542,666	\$440,834,678	\$56,608,682	14.7%
2	RH	\$13,602,059	\$701,072	\$17,540,824	\$31,843,955	\$8,393,190	35.8%
3	RA	\$1,364,230	\$107,546	\$2,631,191	\$4,102,967	\$603,605	17.2%
4	GS/GM	\$89,273,621	\$9,666,573	\$208,839,052	\$307,779,246	\$23,442,192	8.2%
5	GMH	\$7,103,214	\$719,813	\$16,313,921	\$24,136,949	\$3,014,527	14.3%
6	GL	\$66,424,024	\$7,826,127	\$235,094,748	\$309,344,898	\$34,788,448	12.7%
7	GLH	\$8,810,946	\$1,420,832	\$37,727,436	\$47,959,215	\$5,907,850	14.0%
8	L	\$20,989,773	\$2,825,409	\$85,201,312	\$109,016,495	\$10,921,991	11.1%
9	HVPS	\$393,967	\$2,476,864	\$71,562,586	\$74,433,417	(\$31,451)	0.0%
10	AL	\$1,103	\$100	\$3,883	\$5,086	\$100	2.0%
11	SE	\$1,511,430	\$17,623	\$1,102,632	\$2,631,685	\$17,623	0.7%
12	SM	\$9,143,734	\$19,623	\$1,320,415	\$10,483,772	\$14,618	0.1%
13	SH	\$122,624	\$496	\$80,041	\$203,161	\$51,382	33.9%
14	MTS	\$589,692	\$20,889	\$760,783	\$1,371,363	\$0	0.0%
15	PAL	\$121,931	\$574	\$27,402	\$149,907	(\$50,861)	-25.3%
16	Total	\$423,636,412	\$34,911,491	\$905,748,892	\$1,364,296,795	\$143,681,896	11.8%
17	Other Electric Revenue						
18	Late Payment Charges (Acct. 450)	\$3,050,000			\$3,050,000	\$0	
19	Other Revenue (Acct. 451)	\$1,470,000			\$1,470,000	\$0	
20	Rent Electric Property (Acct. 454)	\$8,746,491			\$8,746,491	\$0	
21	Pro Forma Adjustments	\$665,226			\$665,226	\$0	
22	Transmission - EGS (Acct. 456)				\$0	\$0	
23	Transmission - Wholesale (Acct. 456)		\$3,665,094		\$3,665,094	\$0	
24	Total Other	\$13,931,717	\$3,665,094	\$0	\$17,596,811	\$0	
25	Total Operating Revenue	\$437,568,129	\$38,576,585	\$905,748,892	\$1,381,893,606	\$143,681,896	11.6%

Duquesne Light Company
Future Test Year at Proposed Transmission Rates
12 Month Period Ended December 31, 2006 Assuming No Customer Shopping (i.e. 100% POLR Load)

A	B	C	D	E	F	G	H
Line	Rate Class	Distribution Present Rate Revenue	Transmission Proposed Rate Revenue (No shopping)	Generation Present Rate Revenue (No shopping)	Total Proposed Rate Revenue	Total Revenue Change	Total Percent Change
1	RS	\$147,575,381	\$24,190,171	\$227,542,666	\$399,308,217	\$15,082,221	3.9%
2	RH	\$5,208,870	\$1,098,911	\$17,540,824	\$23,848,605	\$397,839	1.7%
3	RA	\$760,625	\$256,084	\$2,631,191	\$3,647,900	\$148,538	4.2%
4	GS/GM	\$65,831,430	\$9,467,347	\$208,839,052	\$284,137,828	(\$199,226)	-0.1%
5	GMH	\$4,088,687	\$852,871	\$16,313,921	\$21,255,479	\$133,057	0.6%
6	GL	\$31,635,576	\$10,004,036	\$235,094,748	\$276,734,360	\$2,177,909	0.8%
7	GLH	\$2,903,096	\$1,711,331	\$37,727,436	\$42,341,863	\$290,499	0.7%
8	L	\$10,067,782	\$3,478,085	\$85,201,312	\$98,747,180	\$652,676	0.7%
9	HVPS	\$425,418	\$2,935,764	\$71,562,586	\$74,923,768	\$458,900	0.6%
10	AL	\$1,003	\$0	\$3,883	\$4,886	(\$100)	-2.0%
11	SE	\$1,493,807	\$0	\$1,102,632	\$2,596,440	(\$17,623)	-0.7%
12	SM	\$9,129,115	\$0	\$1,320,415	\$10,449,530	(\$19,623)	-0.2%
13	SH	\$71,242	\$0	\$80,041	\$151,283	(\$496)	-0.3%
14	MTS	\$589,692	\$26,098	\$760,783	\$1,376,573	\$5,209	0.4%
15	PAL	\$172,793	\$0	\$27,402	\$200,194	(\$574)	-0.3%
16	Total	\$279,954,517	\$54,020,698	\$905,748,892	\$1,239,724,106	\$19,109,207	1.6%
17	Other Electric Revenue						
18	Late Payment Charges (Acct. 450)	\$3,050,000			\$3,050,000	\$0	
19	Other Revenue (Acct. 451)	\$1,470,000			\$1,470,000	\$0	
20	Rent Electric Property (Acct. 454)	\$8,746,491			\$8,746,491	\$0	
21	Pro Forma Adjustments	\$665,226			\$665,226	\$0	
22	Transmission - EGS (Acct. 456)				\$0	\$0	
23	Transmission - Wholesale (Acct. 456)		\$3,665,094		\$3,665,094	\$0	
24	Total Other	\$13,931,717	\$3,665,094	\$0	\$17,596,811	\$0	
25	Total Operating Revenue	\$293,886,234	\$57,685,792	\$905,748,892	\$1,257,320,917	\$19,109,207	1.5%

Duquesne Light Company
Future Test Year at Proposed Distribution and Transmission Rates
12 Month Period Ended December 31, 2006 Assuming No Customer Shopping (i.e. 100% POLR Load)

A	B	C	D	E	F	G	H
Line	Rate Class	Distribution Proposed Rate Revenue	Transmission Proposed Rate Revenue (No shopping)	Generation Present Rate Revenue (No shopping)	Total Proposed Rate Revenue	Total Revenue Change	Total Percent Change
1	RS	\$204,184,063	\$24,190,171	\$227,542,666	\$455,916,899	\$71,690,903	18.7%
2	RH	\$13,602,059	\$1,098,911	\$17,540,824	\$32,241,794	\$8,791,028	37.5%
3	RA	\$1,364,230	\$256,084	\$2,631,191	\$4,251,505	\$752,143	21.5%
4	GS/GM	\$89,273,621	\$9,467,347	\$208,839,052	\$307,580,020	\$23,242,965	8.2%
5	GMH	\$7,103,214	\$852,871	\$16,313,921	\$24,270,006	\$3,147,584	14.9%
6	GL	\$66,424,024	\$10,004,036	\$235,094,748	\$311,522,807	\$36,966,357	13.5%
7	GLH	\$8,810,946	\$1,711,331	\$37,727,436	\$48,249,714	\$6,198,349	14.7%
8	L	\$20,989,773	\$3,478,085	\$85,201,312	\$109,669,171	\$11,574,667	11.8%
9	HVPS	\$393,967	\$2,935,764	\$71,562,586	\$74,892,317	\$427,449	0.6%
10	AL	\$1,103	\$0	\$3,883	\$4,986	\$0	0.0%
11	SE	\$1,511,430	\$0	\$1,102,632	\$2,614,062	\$0	0.0%
12	SM	\$9,143,734	\$0	\$1,320,415	\$10,464,148	(\$5,005)	0.0%
13	SH	\$122,624	\$0	\$80,041	\$202,665	\$50,886	33.5%
14	MTS	\$589,692	\$26,098	\$760,783	\$1,376,573	\$5,209	0.4%
15	PAL	\$121,931	\$0	\$27,402	\$149,333	(\$51,435)	-25.6%
16	Total	\$423,636,412	\$54,020,698	\$905,748,892	\$1,383,406,002	\$162,791,102	13.3%
17	Other Electric Revenue						
18	Late Payment Charges (Acct. 450)	\$3,050,000			\$3,050,000	\$0	
19	Other Revenue (Acct. 451)	\$1,470,000			\$1,470,000	\$0	
20	Rent Electric Property (Acct. 454)	\$8,746,491			\$8,746,491	\$0	
21	Pro Forma Adjustments	\$665,226			\$665,226	\$0	
22	Transmission - EGS (Acct. 456)				\$0	\$0	
23	Transmission - Wholesale (Acct. 456)		\$3,665,094		\$3,665,094	\$0	
24	Total Other	\$13,931,717	\$3,665,094	\$0	\$17,596,811	\$0	
25	Total Operating Revenue	\$437,568,129	\$57,685,792	\$905,748,892	\$1,401,002,813	\$162,791,102	13.1%

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31, 2006
 (\$ in Thousands)

Schedule D-7
 Witness: R.O'Brien
 Page 1 of 2

Adjustment for Salaries & Wages

Line #	Description	[1] Account Number	[2] Budgeted Year 12/31/06	[3] Reclass	[4] Payroll As Distributed	[5] Total Pro Forma Payroll	[6] Adjustment
<u>OPERATIONS</u>							
1	Production	500-509	\$ -		\$ -	\$ -	\$ -
2	Generation	546-550	-		-	-	-
3	Transmission	560-567	1,178		1,178	58	1,236
4	Distribution	580-589	11,728		11,728	578	12,306
5	Customer Accounts	901-905	9,887		9,887	487	10,375
6	Customer service and information	907-910	280		280	14	294
7	Sales	911-916	-		-	-	-
8	Administration and general	920-931	23,461		23,461	1,156	24,616
9	Total Operations	Sum L 1 to L 8	46,534	-	46,534	2,292	48,826
<u>MAINTENANCE</u>							
10	Production	510-514	-		-	-	-
11	Generation	551-557	-		-	-	-
12	Transmission	568-573	694		694	34	728
13	Distribution	590-598	5,703		5,703	281	5,984
14	Administration and general	935	4,034		4,034	199	4,233
15	Total Maintenance	Sum L 10 to L 14	10,431	-	10,431	514	10,944
16	Total Direct Payroll	L 9 + L 15	56,965	-	56,965	\$ 2,806	\$ 59,771
17	Percent Increase	L 16, C 5 / C 4					4.926%

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31, 2006
(\$ in Thousands)

Schedule D-7
 Witness: R.O'Brien
 Page 2 of 2

Adjustment for Salaries & Wages

Line #	Description	[1] Reference Or Function	[2] Union	[3] Non-Union	[4] Annualized Amounts	[5] Amount	[6] Amount	[7] Pro Forma Total Payroll
1	Budget O&M Base PR Expense for 2006		\$ 25,060	\$ 28,643	\$ 53,703			
2	Budget O&M Overtime PR Expense for 2006		2,801	459	3,260			
3	Total O&M Budget PR Expense	L 1 + L 2	27,861	29,102	56,963			
4	Pro Forma Rate Increase 10/1/06		4.00%					
5	Pro Forma Rate Increase 1/1/07			4.00%				
6	Number of Months for Annualization		9	12				
7	Pro Forma Existing Employees	L 3 * (L 4 to 6) / 12	\$ 836	\$ 1,164				
8	Annualization Adjustment	Sum L 7			2,000			
9	Total Pro Forma - Existing Employees	[4] L 3 + L 8				\$ 58,963		
<u>Pro Forma For New Employees</u>								
10	Changes to Employee Numbers		386					
11	Changes to Employee Numbers			346				
12	Total New Employees - On Company List	L 10 + L 11			\$ 732			
13	Increase for Overtime	L 2 / L 1 * L 10	43			43		
14	Sub-Total - Total Pay at Present Rates	Sum L 10 to L 13	429	346		775		
15	Increase for Pay Rates	L 4 or L 5 * L 14	17	14		31		
16	Pro Forma Increase for Change in Employees	L 14 + L 15	446	360		806		
17	Total Pro Forma Payroll	L 7 + L 16	\$ 1,282	\$ 1,524		\$ 59,769		
18	Total O&M Budget PR Expense	0 [3] L 3				56,963		
19	Payroll Increase	[6] L 17 - L 18					\$ 2,806	
20	Percent Increase over 2006 Budget	L 19 / L 18						4.926%

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended December 31 , 2006
 (\$ in Thousands)

Rate Case Expense Normalization

Line #	Description	[1] Reference	[2] Amount	[3] Sub-Total	[4] Total
<u>EXPENDITURES TO 12-31-05</u>					
1	Expended in 2005		\$ 1,798		
2	Total Recorded at 12-31-05	L 1		1,798	
<u>EXPENDITURES FOR 2006</u>					
3	Estimated Expenditures for 2006		3,313		
4	Sub-Total	Line 3	<u> </u>	3,313	
<u>TOTAL EXPENDITURES FOR RATE FILING</u>					
5	TOTAL COSTS	Sum L 1 to L 4			<u>\$ 5,111</u>
6	Normalized over 3 years (Line 5 / 3)	<u> 3 </u>			<u>\$ 1,704</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission.
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule D-9
 Witness: R.O'Brien
 Page 1 of 2

Adjustment for Employee Benefits and Pension

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4]	[5] Total
<u>EMPLOYEE BENEFITS</u>						
1	Total Benefits Expensed		\$ 8,857			
2	Number of FTEs for Budget		1,457			
3	Budget Expense Per FTE	L 1 / L 2	<u> </u>	\$ 6.079		
4	Additional FTEs for Annualization	Pg 2 of 2		54		
5	Annualization of Benefits	L 3 * L 4		<u> </u>		\$ 328
 <u>PENSION COSTS</u>						
6	Pension Payment		\$ 20,000			
7	Pension Capitalization Factor		<u>0.49738</u>			
8	Pension Payment To Be Capitalized	L 6 * L 7	9,948			
9	Pension Payment To Be Expensed	L 6 - L 8		\$ 10,052		
10	FAS 87 Pension Capitalized		1,129			
11	FAS 87 Pension Expensed			1,141		
12	Pension Adjustment to Plant	L 8 - L 10	<u>\$ 8,819</u>			
13	Additional Pension Expense	L 9 - L 11				8,911
14	Pro Forma Pension and Benefits Adjustment (Line 5 + Line 13).					<u>\$ 9,239</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Schedule D-9
Witness: R.O'Brien
Page 2 of 2

Adjustment for Employee Benefits and Pension

Line #	Description	[1] Reference	[2] Employees Added	[3] Months Remaining In Year	[4] Number of Employee Months [2] * [3]	[5] Number of Full Time Equivalent
<u>Number of FTEs</u>						
1	Employees at 12-31-05					1,421
Employees Added in 2006						
2	---January		9	0	0	
3	---April		17	3	51	
4	---July		64	6	384	
5	Total	Sum L 2 to L 4	<u>90</u>		<u>435</u>	
6	Additional FTEs for Test Year	[4] / 12				<u>36</u>
7	Total FTEs included in Budget	L 1 + L 6				<u>1,457</u>
8	FTEs not included in Budget	[2] L 5 - L 6				<u>54</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Uncollectible Accounts

Line #	Description	[1] Reference	[2] Uncollectible Expense	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
1	2004		\$ 7,856	\$ 746,744	1.05%	
2	2005		\$ 11,676	\$ 708,409	1.65%	
3	Pro Forma 2006		\$ 8,500	\$ 692,256	1.23%	
4	Three Year Average Sum (Line 1 to Line 3) / 3		\$ 9,344	\$ 715,803		1.31%
5	Factor Used in Revenue Requirement Calculation					1.07%
			CAP			
			Expense	Uncollectible	Other	Total Sum [1] to [3]
5	<u>2004 Recorded</u>		\$ 4,085	\$ 7,856	\$ -	\$ 11,941
6	<u>2005 Recorded</u>		\$ 6,424	\$ 11,676	\$ 1,015	\$ 19,115
7	<u>2006 Budget</u>		\$ 9,800	\$ 8,500	\$ -	\$ 18,300
Pro Forma Adjustment						
8	Annualize CAP to Year End Customer Level					1,430
9	Additional Discount to keep CAP customer Payment Same					5,970
10	Increase to reflect 2007-2008 Average					2,040
11	Total for Test Year	Sum L 7 to L 10				\$ 27,740

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Stay Warm Normalization

Line #	Description	[1] Reference	[2] Amount	[3] Sub-Total	[4] Total
1	Recorded Adjustments on Payments to 12-31-05		\$ 315		
2	Accrued Amounts at 12-31-05		700		
3	Expected Amounts through end of 2005-2006 Heating Season		250		
4	Total Normalized cost of Stay-Warm Program For 2005 / 2006 Heating Season	Sum L 1 to L 3		<u>\$ 1,265</u>	

PRO FORMA ADJUSTMENT

5	Estimated Normalized amount for 2006 Test Year		<u>\$ 1,200</u>
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Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

401k Matching Funds

Line #	Description	[1] Reference	[2] Amount	[3] Sub-Total	[4] Total
Additional 401k Employer Match for Achievement of Safety or other non-financial goal					
Additional Match Amount					
1	---Management		\$ 375		
2	---Union		384		
3	Total Additional Match at \$0.25	L 1 + L 2		759	
Portion Capitalized					
4	---Percent		52.970%		
5	---Amount Capitalized -- Plant Adjustment	L 3 * L 4		402	
6	Pro Forma Adjustment	L 3 - L 5			<u>\$ 357</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Storm Restoration Normalization

Line #	Description	[1] Reference	[2] Budget	[3] Actual	[4] Actual Over (Under) Budget	[5] Total
	Insurance Premiums					
1						
2	4/1/03 to 3/31/04		<u>\$ 979</u>			
3	4/1/04 to 3/31/05		<u>\$ 876</u>			
4	4/1/05 to 3/31/06		<u>\$ 824</u>			
5	Proposed for 4/1/06 to 3/31/07		<u>\$ 907</u>			
6	Average Insurance Premium			\$ 897		
7	Amount in 2006 Budget			206		
8	Pro Forma for Test Year					<u>\$ 691</u>

Note Company is self-insuring beginning in 2006

Duquesne Light Company
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(\$ in Thousands)

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Normalization of Settlement Claims

Line #	Description	[1] Reference	[2] Amount	[3] Sub-Total	[4] Total
<u>NON-OPERATIONS RELATED [a]</u>					
1	Settlement Claims Expense -- 2003		\$ 123		
2	Settlement Claims Expenses -- 2004		127		
3	Settlement Claims Expenses -- 2005		221		
4	Average Settlement Claims Expense 2003 to 2005	Sum (L 1 to L 3)/3		\$ 157	
5	Amount in 2006 Budget			-	
6	Pro Forma Normalized amount for Test Year	L 4 + L 5			<u>\$ 157</u>

[a] Reflects only claims brought by third parties not related to DLC operational activity.

Duquesne Light Company
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(\$ in Thousands)

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Communication Annualization

Line #	Description	[1] Reference	[2] Amount	[3] Sub-Total	[4] Total
1	Monthly Rental Charge beginning in July 2006		\$ 75		
2	Number of Months in Budget		6		
3	Total in Budget	L 1 * L 2		\$ 450	
<u>Annualization Adjustment to reflect full year in Test Year</u>					
4	Monthly Rental Charge beginning in July 2006		\$ 75		
5	Number of Months To Annualize for full year		6		
6	Annualization Adjustment	L 4 * L 5		450	
7	Total Test Year Amount	L 3 + L 6			<u>\$ 900</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2]	[3]	[4]	[5]
			Actual Amounts 2005	Budget Amounts 2006	Pro Forma Adjustments	Pro Forma Tax Expense 2006
1	PURTA Taxes	408.1	\$ 733	\$ 1,335	\$ -	\$ 1,335
2	Capital Stock		2,250	2,300		2,300
3	Real Estate Tax		200	293		293
4	Miscellaneous		67	375		375
5	Social Security	408.3	4,149	3,737	232	3,969
6	FUTA	408.2	46	46	3	49
7	SUTA	408.4	496	513	28	541
8	City of Pittsburgh Payroll Tax		383	285	21	306
9	Gross Receipts		40,635	41,020	(559)	40,461
10						
11	Total	Sum L 1 to L 10	<u>\$ 48,959</u>	<u>\$ 49,904</u>	<u>\$ (275)</u>	<u>\$ 49,629</u>

Revenues Not subject to Revenue Taxes

12	Forfeited Discounts		\$ -			
13	Miscellaneous		2,135			
14	Rent		8,747			
15	Other		19,119			
16	Other Revenues					
17	Total	Sum L 12 to L 16	<u>\$ 30,001</u>	<u>5.90%</u>	<u>\$ 1,770</u>	

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(\$ in Thousands)

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Taxes Other Than Income Taxes

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]
			2004	2005	Factor	Pro Forma Adjustments 2006	
1	Total Payroll Charged to Expense		<u>\$ 45,871</u>	<u>\$ 50,200</u>			<u>\$ 2,806</u>
2	FICA Expense		<u>\$ 3,592</u>	<u>\$ 4,149</u>			
3	FICA Expense - Percent	L 2 / L 1	<u>7.83%</u>	<u>8.26%</u>	<u>8.26%</u>		
4	Pro Forma FICA Expense on Pro Forma S&W	{4} L 1 * L 3					\$ 232
5	FUTA Expense		<u>\$ 45</u>	<u>\$ 46</u>			
6	FUTA Expense - Percent	L 5 / L 1	<u>0.10%</u>	<u>0.09%</u>	<u>0.09%</u>		
7	Pro Forma FUTA Expense on Pro Forma S&W	{4} L 1 * L 6					3
8	SUTA Expense		<u>\$ 463</u>	<u>\$ 496</u>			
9	SUTA Expense - Percent	L 8 / L 1	<u>1.01%</u>	<u>0.99%</u>	<u>0.99%</u>		
10	Pro Forma SUTA Expense on Pro Forma S&W	{4} L 1 * L 9					28
11	City of Pittsburgh Payroll Tax Expense		<u>\$ -</u>	<u>\$ 383</u>			
12	City of Pittsburgh Expense - Percent	L 11 / L 1	<u>0.00%</u>	<u>0.76%</u>	<u>0.76%</u>		
13	Pro Forma Expense on Pro Forma S&W	{4} L 1 * L 12					21
14	Pro Forma Adjustment	Sum L 4 to L 13					<u>\$ 284</u>

Duquesne Light Company
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 (\$ in Thousands)

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

Line #	Description	[1] Account Number	[2] PLANT BALANCE		[4] Annualized Depreciation Rate	[5] DEPRECIATION EXPENSE		[7] PLANT BALANCE 12/31/06	[8] Annualized Depreciation Rate	[9] DEPRECIATION EXPENSE	
			12/31/04	12/31/05		Pro Forma 2005	Annual PF YE 2005			Pro Forma 2006	Annualized Pro Forma YE 2006
INTANGIBLE PLANT											
1	Organization	301	\$ 100	\$ 100		\$ -	\$ -	\$ 100		\$ -	\$ -
2	Franchise & Consent	302	7	7		-	-	7		-	-
3	Miscellaneous Intangible Plant	303	22,862	26,917	0.0933	2,312	2,143	29,716	0.0796	2,153	2,365
4	TOTAL INTANGIBLE	Sum L 1 to L 3	22,769	27,024		2,312	2,143	29,823		2,153	2,365
PRODUCTION PLANT—Steam											
5	Land and land rights	310	-	-		-	-	-		-	-
6	Structures, Improvements	311	-	-		-	-	-		-	-
7	Misc. Power Plant equipment	316	-	-		-	-	-		-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-		-	-	-		-	-
PRODUCTION PLANT—Other											
9	Land and land rights	340	-	-		-	-	-		-	-
10	Structures, Improvements	341	-	-		-	-	-		-	-
11	Misc Power Plant Equipment	346	-	-		-	-	-		-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-		-	-	-		-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-		-	-	-		-	-
TRANSMISSION PLANT											
14	Land and land rights	350	11,041	11,035	0.0000	-	-	11,035	0.0000	-	-
15	Structures, Improvements	352	6,766	7,497	0.0347	237	252	7,637	0.0336	263	257
16	Station Equipment	353	92,010	147,830	0.0265	3,443	4,139	184,824	0.0280	4,408	5,175
17	Towers and Fixtures	354	60,611	64,180	0.0221	1,373	1,438	69,209	0.0224	1,474	1,550
18	Poles and Fixtures	355	7,529	9,221	0.0181	155	182	10,066	0.0197	175	198
19	Overhead Conductors & Devices	356	39,462	42,425	0.0181	799	768	43,871	0.0181	781	794
20	Underground Conduit	357	36,594	37,258	0.0198	735	734	55,965	0.0197	923	1,103
21	Underground Conductors & Devices	358	19,896	20,065	0.0140	281	281	38,767	0.0140	412	543
22	Road and Trails	359	4	4	0.0326	-	-	4	0.0324	-	-
23	Asset Retirement Costs	359.1	-	-		-	-	-		-	-
24	Other Transmission Plant		-	-		-	-	-		-	-
25			-	-		-	-	-		-	-
26			-	-		-	-	-		-	-
27			-	-		-	-	-		-	-
28	TOTAL TRANSMISSION PLANT	Sum L 14 to L 27	273,913	339,515		7,023	7,794	421,376		8,436	9,620

Duquesne Light Company
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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
			PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	
			12/31/04	12/31/05	Rate	Pro Forma 2005	Annual PF YE 2005	12/31/06	Rate	Pro Forma 2006	Annualized Pro Forma YE 2006	
DISTRIBUTION PLANT												
29	Land and land rights	360	9,839	9,962	0.0000	-	-	9,962	0.0000	-	-	
30	Structures, Improvements	361	48,509	47,272	0.0285	1,212	1,201	47,272	0.0254	1,253	1,201	
31	Station Equipment	362	318,003	271,652	0.0217	6,717	6,302	299,299	0.0232	6,195	6,944	
32	Storage Battery Equipment	363	-	-	0.0000	-	-	-	0.0000	-	-	
33	Poles, Towers and Fixtures	364	270,839	280,918	0.0193	6,537	6,040	291,340	0.0215	5,522	6,264	
34	Overhead Conductors and Devices	365	254,165	278,519	0.0203	6,195	6,378	301,038	0.0229	5,883	6,894	
35	Underground Conduit	366	88,622	90,730	0.0144	1,318	1,842	99,255	0.0203	1,368	2,015	
36	Underground Conductors and Devices	367	171,218	186,515	0.0223	4,885	4,122	190,267	0.0221	4,201	4,205	
37	Line Transformers	368	182,831	210,782	0.0291	6,602	6,281	231,667	0.0298	6,427	6,904	
38	Services	369	71,811	73,998	0.0160	1,372	1,184	74,258	0.0160	1,186	1,188	
39	Meters	370	56,183	86,005	0.0283	1,713	2,408	76,192	0.0280	2,295	2,133	
40	Meter Communications Equipment	370.1	19,705	20,265	0.1311	2,589	2,570	33,237	0.1268	3,507	4,214	
41	Leased Property On Customers Premises	372	-	-	0.0000	-	-	-	0.0000	-	-	
42	Street Lighting and Signaling Systems	373	29,192	32,280	0.0253	809	707	32,723	0.0219	822	717	
43												
44	TOTAL DISTRIBUTION PLANT	Sum L 29 to L 43	1,528,917	1,588,897		39,949	39,035	1,686,509		38,659	42,679	
GENERAL PLANT												
45	Land and land rights	389	5,859	5,859	-	-	-	5,859	-	-	-	
46	Structures, Improvements	390	57,187	61,158	0.0357	1,800	2,183	82,197	0.0357	2,559	2,934	
47	Office furniture	391.1	5,173	5,219	0.0500	258	1,122	4,754	0.2149	249	1,022	
48	Office furniture - Post 1-1-05	391.1	-	-	0.0500	-	-	-	0.0500	-	-	
49	Office equipment	391.2	12,350	3,944	0.2000	2,959	227	2,670	0.0576	681	154	
50	Office equipment - Post 1-1-05	391.2	-	6,724	0.2000	-	1,345	6,724	0.2000	1,345	1,345	
51	Transportation equipment	392	34,758	42,997	0.0677	3,068	2,911	44,982	0.0677	2,978	3,045	
52	Store equipment	393	1,983	1,935	0.0333	66	137	1,883	0.0710	64	134	
53	Store equipment - Post 1-1-05	393	-	-	0.0333	-	-	-	0.0333	-	-	
54	Tools, shop and garage equipment	394	9,366	9,092	0.0400	390	915	8,860	0.1006	359	891	
55	Tools, shop and garage equipment - Post 1-1-05	394	-	442	0.0400	-	18	1,162	0.0400	32	46	
56	Laboratory equipment	395	5,182	4,920	0.0500	263	698	4,701	0.1419	241	667	
57	Laboratory equipment - Post 1-1-05	395	-	140	0.0500	-	7	140	0.0500	7	7	
58	Power operated equipment	396	819	1,016	0.0150	18	18	1,016	0.0180	15	18	
59	Electric communications equipment	397	44,524	41,778	0.0667	3,281	7,219	38,807	0.1728	2,688	6,706	
60	Electric communications equipment - Post 1-1-05	397	-	13,559	0.0667	-	904	22,969	0.0667	1,218	1,532	
61	Miscellaneous equipment	398	471	508	0.0500	25	52	486	0.1023	25	50	
62	Miscellaneous equipment - NEW	398	-	-	0.0000	-	-	-	0.0500	-	-	
63	TOTAL GENERAL	Sum L 45 to L 62	177,682	199,292		12,128	17,756	227,211		12,441	18,551	
64	SUBTOTAL (L8 + L12 + L28 L44 + L63)		1,980,512	2,127,704		59,100	64,585	2,335,096		59,536	70,850	
65	Amortization of Intangible Assels	303	22,769	27,024		2,312	2,143	29,823		2,253	2,365	
66	Amortization of Leasehold Improvements		7,872	8,531	0.0973	798	1,044	8,531	0.1224	1,044	1,044	
67	TOTAL PLANT IN SERVICE	Sum L 64 to L 66	\$ 2,011,153	\$ 2,163,260		\$ 62,210	\$ 67,772	\$ 2,373,451		\$ 62,833	\$ 74,259	

Duquesne Light Company
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(\$ in Thousands)

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 Witness: **R.O'Brien**
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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]		[2]	[3]	[4]	[5]		[6]	[7]	[8]	[9]		[10]	
			PLANT BALANCE					Annualized Depreciation Rate	DEPRECIATION EXPENSE				PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	
			12/31/04	12/31/05				Pro Forma 2005	Annual PF YE 2005		12/31/06		Pro Forma 2006	Annualized Pro Forma YE 2006		
INTANGIBLE PLANT																
1	Organization	301	100	100				\$ -	\$ -		100		\$ -	\$ -		
2	Franchise & Consent	302	7	7				-	-		7		-	-		
3	Miscellaneous Intangible Plant	303	22,662	26,917				-	-		29,716		-	-		
4	TOTAL INTANGIBLE	Sum L 1 to L 3	22,769	27,024				-	-		29,823		-	-		
PRODUCTION PLANT--Steam																
5	Land and land rights	310	-	-				-	-		-		-	-		
6	Structures, Improvements	311	-	-				-	-		-		-	-		
7	Misc. Power Plant equipment	316	-	-				-	-		-		-	-		
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-				-	-		-		-	-		
PRODUCTION PLANT--Other																
9	Land and land rights	340	-	-				-	-		-		-	-		
10	Structures, Improvements	341	-	-				-	-		-		-	-		
11	Misc Power Plant Equipment	346	-	-				-	-		-		-	-		
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-				-	-		-		-	-		
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-				-	-		-		-	-		
TRANSMISSION PLANT																
14	Land and land rights	350	11,041	11,035				-	-		11,035		-	-		
15	Structures, Improvements	352	6,766	7,497				-	-		7,637		-	-		
16	Station Equipment	353	92,010	147,830				172	172		184,824		381	381		
17	Towers and Fixtures	354	60,611	64,180				-	-		69,209		93	93		
18	Poles and Fixtures	355	7,529	9,221				-	-		10,066		12	12		
19	Overhead Conductors & Devices	356	39,462	42,425				-	-		43,871		1	1		
20	Underground Conduit	357	36,594	37,258				-	-		55,965		2	2		
21	Underground Conductors & Devices	358	19,896	20,065				-	-		38,767		-	-		
22	Road and Trails	359	4	4				-	-		4		-	-		
23	Asset Retirement Costs	359.1	-	-				-	-		-		-	-		
24	Other Transmission Plant		-	-				-	-		-		-	-		
25			-	-				-	-		-		-	-		
26			-	-				-	-		-		-	-		
27			-	-				-	-		-		-	-		
28	TOTAL TRANSMISSION PLANT	Sum L 14 to L 27	273,913	339,515				172	172		421,376		489	489		

Duquesne Light Company
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Depreciation and Annualization Expense Adjustment

Line #	Description	[1] Account Number	[2] PLANT BALANCE		[4] Annualized Depreciation Rate	[5] DEPRECIATION EXPENSE		[7] PLANT BALANCE 12/31/06	[8] Annualized Depreciation Rate	[9] DEPRECIATION EXPENSE	
			12/31/04	12/31/05		Pro Forma 2005	Annual PF YE 2005			Pro Forma 2006	Annualized Pro Forma YE 2006
DISTRIBUTION PLANT											
29	Land and land rights	360	9,839	9,962	-	-	9,962	-	-	-	-
30	Structures, Improvements	361	46,509	47,272	-	-	47,272	-	-	-	-
31	Station Equipment	362	318,003	271,652	-	-	299,299	620	-	620	-
32	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-
33	Poles, Towers and Fixtures	364	270,839	280,918	1,800	1,800	291,340	392	-	392	-
34	Overhead Conductors and Devices	365	254,165	278,519	900	900	301,038	964	-	964	-
35	Underground Conduit	366	88,622	90,730	27	27	89,255	202	-	202	-
36	Underground Conductors and Devices	367	171,218	186,515	900	900	190,267	145	-	145	-
37	Line Transformers	368	192,831	210,782	744	744	231,667	808	-	808	-
38	Services	369	71,811	73,998	204	204	74,258	26	-	26	-
39	Meters	370	56,183	88,005	-	-	76,192	168	-	168	-
40	Meter Communications Equipment	370.1	19,705	20,265	-	-	33,237	-	-	-	-
41	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-
42	Street Lighting and Signaling Systems	373	29,192	32,280	3	3	32,723	150	-	150	-
43											
44	TOTAL DISTRIBUTION PLANT	Sum L 29 to L 43	1,528,917	1,588,897		4,578	1,686,509	3,475		3,475	
GENERAL PLANT											
45	Land and land rights	389	5,859	5,859	-	-	5,859	-	-	-	-
46	Structures, Improvements	390	57,187	61,158	(156)	(156)	82,197	(226)	-	(226)	-
47	Office furniture	391.1	5,173	5,219	-	-	4,754	-	-	-	-
48	Office furniture - Post 1-1-05	391.1	-	-	-	-	-	-	-	-	-
49	Office equipment	391.2	12,350	3,944	-	-	2,670	-	-	-	-
50	Office equipment - Post 1-1-05	391.2	-	6,724	-	-	6,724	-	-	-	-
51	Transportation equipment	392	34,758	42,997	-	-	44,982	-	-	-	-
52	Store equipment	393	1,993	1,935	-	-	1,883	-	-	-	-
53	Store equipment - Post 1-1-05	393	-	-	-	-	-	-	-	-	-
54	Tools, shop and garage equipment	394	9,366	9,092	-	-	8,860	40	-	40	-
55	Tools, shop and garage equipment - Post 1-1-05	394	-	442	-	-	1,162	-	-	-	-
56	Laboratory equipment	395	5,182	4,920	-	-	4,701	-	-	-	-
57	Laboratory equipment - Post 1-1-05	395	-	140	-	-	140	-	-	-	-
58	Power operated equipment	396	819	1,016	-	-	1,016	-	-	-	-
59	Electric communications equipment	397	44,524	41,778	(5)	(5)	38,807	197	-	197	-
60	Electric communications equipment - Post 1-1-05	397	-	13,559	-	-	22,969	-	-	-	-
61	Miscellaneous equipment	398	471	508	-	-	486	-	-	-	-
62	Miscellaneous equipment - NEW	398	-	-	-	-	-	-	-	-	-
63	TOTAL GENERAL	Sum L 45 to L 62	177,682	199,292		(161)	227,211	11		11	
64	SUBTOTAL (L8 + L12 + L28 L44 + L63)		1,980,512	2,127,704		4,589	2,335,096	3,975		3,975	
65	Amortization of Intangible Assets		22,769	27,024	-	-	29,823	-	-	-	-
66	Amortization of Leasehold Improvements		7,872	8,531	-	-	8,531	-	-	-	-
67	TOTAL PLANT IN SERVICE	Sum L 64 to L 66	\$ 2,011,153	\$ 2,163,260		\$ 4,589	\$ 2,373,451	\$ 3,975		\$ 3,975	

Duquesne Light Company
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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
			PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	
			12/31/04	12/31/05		Pro Forma 2005	Annual PF YE 2005	12/31/06		Pro Forma 2006	Annualized Pro Forma YE 2006	
INTANGIBLE PLANT												
1	Organization	301	\$ 100	\$ 100		\$ -	\$ -	\$ 100		\$ -	\$ -	
2	Franchise & Consent	302	7	7		-	-	7		-	-	
3	Miscellaneous Intangible Plant	303	22,662	26,917		2,312	2,143	29,716		2,153	2,365	
4	TOTAL INTANGIBLE	Sum L 1 to L 3	22,769	27,024		2,312	2,143	29,823		2,153	2,365	
PRODUCTION PLANT--Steam												
5	Land and land rights	310	-	-		-	-	-		-	-	
6	Structures, Improvements	311	-	-		-	-	-		-	-	
7	Misc. Power Plant equipment	316	-	-		-	-	-		-	-	
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-		-	-	-		-	-	
PRODUCTION PLANT--Other												
9	Land and land rights	340	-	-		-	-	-		-	-	
10	Structures, Improvements	341	-	-		-	-	-		-	-	
11	Misc Power Plant Equipment	346	-	-		-	-	-		-	-	
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-		-	-	-		-	-	
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-		-	-	-		-	-	
TRANSMISSION PLANT												
14	Land and land rights	350	11,041	11,035		-	-	11,035		-	-	
15	Structures, Improvements	352	6,766	7,497		237	252	7,837		263	257	
16	Station Equipment	353	92,010	147,830		3,615	4,311	184,824		4,789	5,556	
17	Towers and Fixtures	354	60,611	64,180		1,373	1,438	69,209		1,567	1,643	
18	Poles and Fixtures	355	7,529	9,221		155	182	10,066		187	210	
19	Overhead Conductors & Devices	356	39,462	42,425		799	768	43,871		782	795	
20	Underground Conduit	357	36,594	37,258		735	734	55,965		925	1,105	
21	Underground Conductors & Devices	358	19,896	20,065		281	281	38,767		412	543	
22	Road and Tralls	359	4	4		-	-	4		-	-	
23	Asset Retirement Costs	359.1	-	-		-	-	-		-	-	
24	Other Transmission Plant		-	-		-	-	-		-	-	
25			-	-		-	-	-		-	-	
26			-	-		-	-	-		-	-	
27			-	-		-	-	-		-	-	
28	TOTAL TRANSMISSION PLANT	Sum L 14 to L 27	273,913	339,515		7,195	7,966	421,376		8,925	10,109	

Duquesne Light Company
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 (\$ in Thousands)

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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
			PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	
			12/31/04	12/31/05		Pro Forma 2005	Annual PF YE 2005		12/31/06		Pro Forma 2006	Annualized Pro Forma YE 2006
DISTRIBUTION PLANT												
29	Land and land rights	360	9,839	9,862	-	-	-	9,962	-	-	-	-
30	Structures, Improvements	361	46,509	47,272	1,212	1,201	47,272	1,253	1,201	1,253	1,201	
31	Station Equipment	362	318,003	271,652	6,717	6,302	299,299	6,815	7,564	6,815	7,564	
32	Storage Battery Equipment	363	-	-	-	-	-	-	-	-	-	-
33	Poles, Towers and Fixtures	364	270,839	280,918	8,337	7,840	291,340	5,914	6,658	5,914	6,658	
34	Overhead Conductors and Devices	365	254,165	278,519	7,095	7,278	301,038	8,847	7,858	8,847	7,858	
35	Underground Conduit	366	88,622	90,730	1,345	1,869	99,255	1,570	2,217	1,570	2,217	
36	Underground Conductors and Devices	367	171,218	186,515	5,785	5,022	190,267	4,346	4,350	4,346	4,350	
37	Line Transformers	368	192,831	210,782	7,346	7,025	231,667	7,235	7,712	7,235	7,712	
38	Services	369	71,811	73,998	1,576	1,388	74,258	1,212	1,214	1,212	1,214	
39	Meters	370	56,183	86,005	1,713	2,408	76,192	2,463	2,301	2,463	2,301	
40	Meter Communications Equipment	370.1	19,705	20,265	2,589	2,570	33,237	3,507	4,214	3,507	4,214	
41	Leased Property On Customers Premises	372	-	-	-	-	-	-	-	-	-	-
42	Street Lighting and Signaling Systems	373	29,192	32,280	812	710	32,723	972	867	972	867	
43												
44	TOTAL DISTRIBUTION PLANT	Sum L 29 to L 43	1,528,917	1,588,897		44,527	43,613	1,686,509		42,134	46,154	
GENERAL PLANT												
45	Land and land rights	389	5,859	5,859	-	-	5,859	-	-	-	-	-
46	Structures, Improvements	390	57,187	61,158	1,644	2,027	82,197	2,333	2,708	2,333	2,708	
47	Office furniture	391.1	5,173	5,219	258	1,122	4,754	249	1,022	249	1,022	
48	Office furniture - Post 1-1-05	391.1	-	-	-	-	-	-	-	-	-	-
49	Office equipment	391.2	12,350	3,944	2,959	227	2,670	661	154	661	154	
50	Office equipment - Post 1-1-05	391.2	-	6,724	-	1,345	6,724	1,345	1,345	1,345	1,345	
51	Transportation equipment	392	34,758	42,997	3,068	2,911	44,982	2,978	3,045	2,978	3,045	
52	Store equipment	393	1,993	1,935	66	137	1,883	64	134	64	134	
53	Store equipment - Post 1-1-05	393	-	-	-	-	-	-	-	-	-	-
54	Tools, shop and garage equipment	394	9,366	9,092	390	915	8,860	399	931	399	931	
55	Tools, shop and garage equipment - Post 1-1-05	394	-	442	-	18	1,162	32	46	32	46	
56	Laboratory equipment	395	5,182	4,920	263	698	4,701	241	667	241	667	
57	Laboratory equipment - Post 1-1-05	395	-	140	-	7	140	7	7	7	7	
58	Power operated equipment	396	819	1,016	18	18	1,016	15	18	15	18	
59	Electric communications equipment	397	44,524	41,778	3,276	7,214	38,807	2,885	6,903	2,885	6,903	
60	Electric communications equipment - Post 1-1-05	397	-	13,559	-	904	22,969	1,218	1,532	1,218	1,532	
61	Miscellaneous equipment	398	471	508	25	52	486	25	50	25	50	
62	Miscellaneous equipment - NEW	398	-	-	-	-	-	-	-	-	-	-
63	TOTAL GENERAL	Sum L 45 to L 62	177,682	199,292		11,967	17,595	227,211		12,482	18,582	
64	SUBTOTAL (L8 + L12 + L28 L44 + L63)		1,980,512	2,127,704		63,689	69,174	2,335,096		63,511	74,825	
65	Amortization of Intangible Assets	303	22,769	27,024		2,312	2,143	29,823		2,153	2,365	
66	Amortization of Leasehold Improvements		7,872	8,531		798	1,044	8,531		1,044	1,044	
67	TOTAL PLANT IN SERVICE	Sum L 64 to L 66	\$ 2,011,153	\$ 2,163,260		\$ 66,799	\$ 72,361	\$ 2,373,451		\$ 66,708	\$ 78,234	

Duquesne Light Company
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Income Tax at Present and Proposed Revenue Levels

Line #	Description	Factor Or Reference	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Budget For Year Ended 12/31/06	Pro Forma Adjustments	Pro Forma FYE At Present Rates	Pro Forma FYE at Present rates	Proposed Rate Adjustments	Pro Forma FYE at Proposed Rates	
			Total Company			PA Jurisdictional			
			[4] - [2]			[5] + [6]			
1	Operating Income Before Income Taxes		\$ 87,865	\$ (37,921)	\$ 50,044	\$ 36,853	\$ 133,668	\$ 170,522	
	<u>Adjustments:</u>								
	---Interest Expense	Pro Forma (C 4)							
2	Rate Base	\$ 1,527,848							
3	Weighted Cost of Debt	0.02970	(42,779)	(2,600)					
4	Synchronized Interest Expense	C 1, L 2 * L 3			(45,379)	(36,615)		(36,615)	
3	---Additional Depreciation - State		(25,791)	12,601	(13,190)	(12,473)		(12,473)	
4	---Other		(14,414)	14,414	-	-	-	-	
5	Total Adjustments		(82,984)	24,415	(58,569)	(49,088)	-	(49,088)	
6	Income Subject to Pennsylvania Income Tax		4,981	(13,506)	(8,525)	(12,235)	133,668	121,433	
7	Pennsylvania Income Tax	9.990%	(498)	1,348	852	1,222	(13,353)	(12,131)	
8	Income Before Federal Income Tax		4,483	(12,157)	(7,673)	(11,013)	120,315	109,302	
9	Current Portion of Federal Income Taxes	35.000%	(1,589)	4,255	2,666	3,854	(42,110)	(38,256)	
10	Total Current Income Taxes		(2,087)	5,604	3,537	5,077	(55,464)	(50,387)	
	<u>Deferred Income Tax Calculation</u>								
11	---Deferred Federal Depreciation		25,791	4,822	30,613	28,819	-	28,819	
12	---Other		14,414	(14,414)	-	-	-	-	
13	Total Deferral Adjustments		40,205	(9,592)	30,613	28,819	-	28,819	
14	Deferred State Income Taxes	9.990%	(4,018)	4,018	-	-	-	-	
15	Deferred Federal Income Taxes	35.000%	(12,688)	1,954	(10,715)	(10,087)	-	(10,087)	
16	Calculated Income Tax Expense		(18,752)	11,575	(7,177)	(5,010)	(55,464)	(60,474)	
	<u>Other Income Tax Elements:</u>								
17	---General Business Credits								
18	---Investment Tax Credit Amortization		1,455		1,455	1,142		1,142	
19	---Consolidated Tax Adjustment				942	753		753	
20	Net Income Tax expense		\$ (17,297)	\$ 11,575	\$ (4,780)	\$ (3,115)	\$ (55,464)	\$ (58,579)	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended December 31 , 2006
(\$ in Thousands)

Income Tax at Present and Proposed Revenue Levels

Net To Gross Revenue Multiplier

[1] [2] [3]

Line #	Description	Reference Or Factor	Tax Rate	Factor
<u>GROSS REVENUE CONVERSION FACTOR</u>				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			(0.010700)
3	GROSS RECEIPTS TAXES			<u>(0.059000)</u>
4	NET REVENUES	Sum L 1 to L 3		0.930300
5	STATE INCOME TAXES	[3] L 4 * Rate [2]	9.9900%	<u>(0.092937)</u>
6	FACTOR AFTER STATE TAXES	L 4 + L 5		0.837363
7	FEDERAL INCOME TAXES	[3] L 6 * Rate [2]	35.00%	<u>(0.293077)</u>
8	NET OPERATING INCOME FACTOR	L 6 + L 7		<u>0.544286</u>
9	GROSS REVENUE CONVERSION FACTOR	1 / L 8		<u>1.837269</u>
10	Combined Income Tax Factor On Gross Revenues	- L 5 - L 7		<u>38.601%</u>
<u>INCOME TAX FACTOR</u>				
11	GROSS REVENUE FACTOR			1.000000
12	STATE INCOME TAXES	[3] L 11 * Rate [2]	9.9900%	<u>(0.099900)</u>
13	FACTOR AFTER STATE TAXES	L 11 + L 12		0.900100
14	FEDERAL INCOME TAXES	[3] L 13 * Rate [2]	35.00%	<u>(0.315035)</u>
15	NET OPERATING INCOME FACTOR	L 13 + L 14		0.585065
16	GROSS REVENUE CONVERSION FACTOR	1 / L 15		<u>1.709212</u>
17	Combined Income Tax Factor On Taxable Income	- L 12 - L 14		<u>41.494%</u>

Schedule A

Duquesne Light Company

A-1 Statement of Reasons

The Statement of Reasons appears in Section A of Duquesne Light Company Exhibit 2 (Future).

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

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Balance Sheet

[1]

Line No	Description/(Account No)	Recorded HY 2005
UTILITY PLANT		
1	Utility Plant (101-106, 108)	\$ 2,160,761
2	Other Utility Plant	-
3	Total Plant In Service	<u>2,160,761</u>
4	Construction Work In Progress (107)	59,047
5	Total Utility Plant	<u>2,219,808</u>
6	Accumulated Provision for Depreciation	<u>(727,004)</u>
7	Net Utility Plant	1,492,804
OTHER PROPERTY INVESTMENTS		
8	Non-utility Property (121)	2,543
9	Accumulated Depreciation on NUP (122)	(1,091)
10	Investments in Associated & Subsidiary Companies (123)	32,615
11	Other Investments (124)	<u>(3,450)</u>
12	Total Other Property and Investments	30,617
CURRENT AND ACCRUED ASSETS		
13	Cash and Other Temporary Investments (131-136)	74,957
14	Customer Accounts Receivable (142)	101,433
15	Other Accounts Receivable (143)	9,280
16	Accum Provision for Uncollectible (144)	(20,827)
17	Receivables from Associated Companies (145)	-
18	Accounts Receivable Assoc. Comp. (146)	3,311
19	Plant Materials & Supplies (154, 163)	18,062
20	Prepayments (165)	6,027
21	Interest & Dividends Receivable (171)	393
22	Miscellaneous Current & Accrued Assets (174)	876
23	Other Accrued Assets	-
24	Total Current and Accrued Assets	<u>193,512</u>
DEFERRED DEBITS		
25	Unamortized Debt Expense (181)	6,128
26	Other Regulatory Assets (182.3)	251,247
27	Clearing Accounts (184)	-
28	Temporary Facilities(185)	-
29	Miscellaneous Deferred Debits (186)	88,396
30	Unamortized Loss on Reacquired Debt (189)	48,780
31	Accumulated Deferred Income Taxes (190)	78,982
32	Other Deferred Debits	-
33	Total Deferred Debits	<u>473,533</u>
34	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 2,190,466</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

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Balance Sheet

[1]

Line No	Description/(Account No)	Recorded HY 2005
PROPRIETARY CAPITAL		
1	Common Stock Issued (201)	\$ -
2	Preferred Stock Issued (204)	135,778
3	Premium on Capital Stock (207)	10,678
4	Other Paid-in-Capital (208-211)	571,117
5	Capital Stock Expense (214)	(2,174)
6	Retained Earnings (215, 215.2, 216, 216.1)	88,071
7	Accum Other Comprehensive Income (219)	<u>(26,473)</u>
8	Total Proprietary Capital	776,997
LONG TERM DEBT		
9	Bonds (221)	540,000
10	Advances from Associated Companies (223)	-
11	Other Long-Term Debt (224)	97,925
12	Unamortized Premium on LTD (225)	-
13	Unamortized Discount on LTD (226)	<u>(1,411)</u>
14	Total Long-term Debt	636,514
OTHER NON-CURRENT LIABILITIES		
15	Obligations under Capital Leases (227)	1,336
16	Accum. Prov for Injuries & Damages (228.1)	2,872
17	Accum. Prov for Pensions & Benefits (228.2)	40,720
18	Accum. Miscellaneous Operating Prov (228.4)	<u>1,750</u>
19	Total Non-Current Liabilities	46,678
CURRENT & ACCRUED LIABILITIES		
20	Accounts Payable (232)	45,356
21	Notes Payable to Assoc. Companies (233)	-
22	Accounts Payable to Assoc. Cos (234)	48,492
23	Customer Deposits (235)	1,713
24	Taxes Accrued (236)	17
25	Interest Accrued (237)	9,324
26	Dividends Declared (238)	2,115
27	Tax Collections Payable (241)	1,335
28	Misc Current & Accrued Liabilities (242)	<u>45,181</u>
29	Total Current & Accrued Liabilities	153,533
OTHER DEFERRED CREDITS		
30	Customer Advances for Construction (252)	-
31	Other Deferred Credits (253)	165,114
32	Other Regulatory Liabilities (254)	3,407
33	Deferred ITC (255)	7,996
34	Unamortized Gain on Reacquired Debt (257)	498
35	Accumulated Deferred Income Taxes (281-283)	<u>399,729</u>
36	Total Other Deferred Credits	576,744
37	TOTAL LIABILITIES & OTHER CREDITS	<u><u>\$ 2,190,466</u></u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

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 Witness: Beta
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Statement of Net Utility Operating Income

[1]

Line No	Description	Acct No	Recorded HY 2005	Reference
Total Operating Revenues				
1	Total Sales Revenues		\$ 703,774	B-3
2	Sales for Resale		4,509	B-3
3	Other Operating Revenues		<u>35,523</u>	B-3
4	Total Revenues	400	<u>743,806</u>	
Total Operating Expenses				
5	Operation & Maintenance Expenses	401,402	524,184	B-4
6	Depreciation Expense	404	59,100	
7	Amortization Expense	405	3,110	
8	Amortization of Regulatory Assets	405	3,331	
9	Taxes Other Than Income Taxes	408.1	<u>48,959</u>	B-5
10	Total Operating Expenses		<u>638,684</u>	
11	Operating Income Before Income Taxes (OIBIT)		105,122	
Income Taxes:				
12	Federal	409.1	8,124	B-5
13	State	409.1	<u>2,129</u>	B-5
14	Total Operating Expenses		<u>10,253</u>	
15	Net Utility Operating Income		<u>\$ 94,869</u>	

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31, 2005
 (\$ in Thousands)

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Statement of Operating Revenues

[1]

Line No	Description	Recorded HY 2005
Electric Operating Revenues		
Sales of Electricity:		
1	Power Supply/POLR	\$ 395,567
2	Transmission	17,221
3	Other Transmission - PJM Adder	4,805
4	Distribution - Pitcairn	-
5	SECA	3,201
6	CTC	423
7	STAS	(2,620)
8	Distribution	285,177
9	Total Sales to Ultimate Customers	703,774
10	Sales for Resale/Account 447	4,509
11	Total Sales of Electricity	708,283
Other Operating Revenues		
Forfeited Discounts/Account 450:		
12	Late Payment Charges	2,934
13	Returned Check Charges	72
14	Total Account 450	3,006
15	Miscellaneous Service Revenues/Account 451	2,363
Rent from Electric Property/Account 454:		
16	Rent - Electric Property	8,717
17	Customer Work - Reimbursement	510
18	Customer Work - Reimbursement O&M Fixed	524
19	Total Account 454	9,751
Other Electric Revenues/Account 456:		
20	Customer Choice - EGS Transmission	14,827
21	Other Electric Revenues	352
22	SECA Credits - Other (EGS)	1,930
23	Transmission Revenue - AES/APS	2,556
24	Transmission Revenue - Piney Fork	288
25	Transmission Revenue - Firm	170
26	Transmission Revenue - Non-Firm	280
27	Total Account 456	20,403
28	Total Other Operating Revenues	35,523
29	Total Operating Revenues	\$ 743,806

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

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Operation and Maintenance Expenses

[1]

Line No	Description	Account No	Recorded HY 2005
Purchased Power Expenses:			
1	Purchased power	555	\$ 373,971
2	Other Power Supply Expense	556	-
3	Total Purchased Power Expenses		<u>373,971</u>
Transmission Expense:			
4	Operation Supervision & Engineering	560	1,211
5	Load Dispatching	561	152
6	Station Expenses	562	88
7	Overhead Line Expenses	563	27
8	Underground Line Expenses	564	56
9	Transmission of Electricity by Others	565	(5)
10	Miscellaneous Transmission Expenses	566	2,796
11	Rents	567	-
12	Maintenance Supervision & Engineering	568	201
13	Maintenance of Structures	569	630
14	Maintenance of Station Equipment	570	466
15	Overhead Lines	571	1,315
16	Underground Lines	573	<u>30</u>
17	Total Transmission Expenses		6,967
Distribution Expense:			
18	Operation Supervision & Engineering	580	1,474
19	Load Dispatching	581	337
20	Station Expenses	582	163
21	Overhead Line Expense	583	185
22	Underground Line Expense	584	388
23	Street Lighting & Signal Systems	585	-
24	Meter Expenses	586	1,635
25	Customer Installations Expense	587	25
26	Miscellaneous Expenses	588	9,536
27	Rents	589	-
28	Total Distribution Operation Expenses		<u>13,743</u>
29	Maintenance Supervision & Engineering	590	324
30	Maintenance of Structures	591	15
31	Maintenance of Station Equipment	592	1,424
32	Maintenance of OH lines	593	11,655
33	Maintenance of Underground lines	594	959
34	Maintenance of Line Transformers	595	75
35	Maintenance of Street Lighting & Signals	596	694
36	Maintenance of Meters	597	1,338
37	Maintenance of Miscellaneous Plant	598	<u>184</u>
38	Total Distribution Maintenance Expenses		16,668
39	Total Distribution Expenses		<u>30,411</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

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Operation and Maintenance Expenses

[1]

Line No	Description	Account No	Recorded HY 2005
Customer Accounting Expense:			
40	Supervision	901	1,757
41	Customer Assistance	902	4,362
42	Records & Collections	903	7,631
43	Uncollectible Accounts	904	19,115
44	Miscellaneous Expenses	905	-
45	Total Customer Accounts Expense		<u>32,865</u>
Customer Services Expense:			
46	Customer Service-Supervision	907	-
47	Customer Service-Customer Assistance	908	670
48	Customer Service-Information and Instruction	909	-
49	Customer Service-Miscellaneous Service & Info	910	-
50	Total Customer Service & Informational Expenses		<u>670</u>
Sales Expense:			
51	Supervision	911	-
52	Demonstration and Selling Expenses	912	-
53	Advertising Expenses	913	-
54	Miscellaneous Sales Expenses	916	-
55	Total Sales Expense		<u>-</u>
Administrative & General Expenses:			
56	Administrative and General Salaries	920	22,675
57	Office Supplies and Expenses	921	5,597
58	Administrative Expenses Transferred - Credit	922	-
59	Outside Services Employed	923	11,348
60	Property Insurance	924	1,458
61	Injuries and Damages	925	6,762
62	Employee Pensions and Benefits	926	8,678
63	Regulatory Commission Expenses	928	4,693
64	General Advertising Expenses	930.1	2,026
65	Miscellaneous General Expenses	930.2	5,652
66	Rents	931	2,363
67	Total Operation		<u>71,252</u>
68	Maintenance of General Plant	935	8,048
69	Total Administrative and General Expenses		<u>79,300</u>
70	Total Operation & Maintenance Expenses-\$		<u>\$ 524,184</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

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Detail of Taxes

[1]

Line No	Description	Recorded HY 2005
Taxes Other Than Income Taxes		
Non-revenue related:		
1	PA Real Estate Tax	\$ 200
2	Pennsylvania - PURTA	733
3	Capital Stock	2,250
4	Insurance Premiums	-
5	Miscellaneous Taxes	67
6	Subtotal	<u>3,250</u>
Payroll Taxes:		
7	FICA	4,149
8	SUTA	496
9	FUTA	46
10	City of Pittsburgh	383
11	Subtotal	<u>5,074</u>
Revenue Related:		
State Gross Receipts:		
12	Pennsylvania	40,635
13	Other	-
14	Total Taxes Other Than Income Taxes	<u>\$ 48,959</u>
Income Taxes		
15	Federal--Current	\$ (1,052)
16	State--Current	(1,458)
17	Total Current	<u>(2,510)</u>
18	Federal--Deferred	9,176
19	State--Deferred	3,587
20	Total Deferred	<u>12,763</u>
21	Total Income Taxes	<u>\$ 10,253</u>

Duquesne Light Company
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 (\$ in Thousands)

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Composite Cost of Long-Term Debt

Line No	Description	[1] Amount Outstanding	[2] Percent to Total	[3] Effective Interest Rate	[4] Annual Interest Cost	[5] Average Weighted Cost Rate
1	6.70 % First Mortgage Bond, Due 4-15-12	\$ 200,000	31.35%	6.79%	\$ 13,580	2.13%
2	6.70% First Mortgage Bond, Due 4-30-32	100,000	15.68%	6.95%	6,950	1.09%
3	6.45% First Mortgage Bond, Due 2-28-08	40,000	6.27%	6.54%	2,616	0.41%
4	5.70% First Mortgage Bond, Due 5-15-14	200,000	31.35%	5.80%	11,600	1.82%
5	4.35% PCRB - Allegh A, Due 12-1-13	50,000	7.84%	4.39%	2,195	0.34%
6	4.50% PCRB - Allegh B, Due 9-1-11	47,925	7.51%	4.13%	1,979	0.31%
7	Sub-Total	<u>637,925</u>	<u>100.00%</u>		<u>38,920</u>	<u>6.10%</u>
10	Amortization of Gain on Reacquired Debt				(120)	
11	Amortization of Loss on Reacquired Debt				2,576	
12	Loss on Reacquired Debt	<u>(48,780)</u>				
13	Net Long-Term Debt	<u>\$ 589,145</u>			<u>\$ 41,376</u>	<u>7.02%</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

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Composite Cost of Preferred Stock

Line No	Description	[1] Amount Outstanding	[2] Percent to Total	[3] Effective Cost Rate	[4] Annual Cost	[5] Weighted Cost Rate
1	3.75% Series	\$ 7,407	5.46%	3.78%	\$ 280	
2	4.00% Series	27,485	20.27%	3.34%	918 [a]	
3	4.10% Series	6,012	4.43%	4.14%	249	
4	4.15% Series	6,644	4.90%	4.18%	278	
5	4.20% Series	5,021	3.70%	4.24%	213	
6	6.50% Series	75,000	55.31%	6.67%	5,003	
7	\$2.10 Series	<u>8,039</u>	<u>5.93%</u>	4.23%	<u>340</u>	
8	Total Preferred Stock	135,608	100.00%		<u>\$ 7,281</u>	<u>5.37%</u>
9	Capital Stock	<u>(2,174)</u>				
10	Net Preferred Stock	<u>\$ 133,434</u>				
[a]	<u>Adjustment For Income Tax Impact</u>					
11	4.00% Series	\$ 27,485		4.01%	\$ 1,101	
12	Percent Tax Deductible			40.00%		
13	Effective Tax Rate			41.49%		
14	Tax Effect				(183)	
15	Annual Cost				<u>\$ 918</u>	
	(Line 14 + Line 10, C 1)					<u>3.34%</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

Schedule B-8
 Witness: Betta/Moul
 Page 1 of 1

Capital Structure Year End 2004 and 2005

Line No	Description	[1]	[2]
		2004	2005
Capitalization			
1	Long-Term Debt	\$ 908,722	\$ 589,145
2	Preferred Stock	133,434	133,434
3	Common Equity	534,553	659,188
4	Total	<u>\$ 1,576,709</u>	<u>\$ 1,381,767</u>
Capitalization Ratios			
5	Long-Term Debt	57.63%	42.63%
6	Preferred Stock	8.46%	9.66%
7	Common Equity	33.91%	47.71%
8	Total	<u>100.00%</u>	<u>100.00%</u>

Filing Schedule 2006 Final & 2005 Final 3-28-06.xls
 HY_B_8 (CI146.CV90)

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

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 Witness: Moul
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Rate of Return

		[1]	[2]	[3]	[4]	[5]
Line No	Description	Capitalization	Capitalization Ratio	Embedded Cost	Statement Reference	Return - Percent
1	Long-Term Debt	\$ 589,145	42.64%	7.02%	B-6	2.99%
2	Preferred Stock	133,434	9.66%	5.37%	B-7	0.52%
3	Common Equity	<u>659,188</u>	<u>47.70%</u>	11.75%		<u>5.60%</u>
4	Total	<u>\$ 1,381,767</u>	<u>100.00%</u>			<u>9.11%</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission

Schedule C-1
Witness Crowley
Page 1 of 1

Measures of Value and Rates of Return - Historic Period
For the 12 Months Ending December 31, 2005
(X\$000)

Line No	Description	Historic Period - CY 2005		Reference
		Total Electric Utility	Total PA Jurisdiction (1)	
Electric Plant				
1	Electric Plant in Service	\$ 2,168,015.9	\$ 1,811,124.8	C-2
2	Depreciation Reserve	727,522.0	596,521.2	C-3
3	Net Electric Plant in Service	1,440,493.9	1,214,603.6	
Additions:				
Working Capital Requirements				
4	Cash Working Capital	52,607.2	51,120.7	C-4
5	Materials & Supplies	15,558.0	14,270.3	C-5
6	Total Working Capital	68,165.2	65,391.0	
Deductions:				
7	Customer Deposits - Account 235	(1,713.0)	(1,713.0)	B-1
8	Accumulated Deferred Income Taxes	(156,153.0)	(134,871.8)	C-6
9	Total Deductions	(157,866.0)	(136,584.8)	
10	Total Measure of Value/Rate Base - Net	1,350,793.1	1,143,409.8	
Pro Forma Return at Present rates				
11	Amount - \$		48,307.5	D-1
12	Percent		4.22%	
Pro Forma Return at Proposed Rates				
13	Amount - \$		\$ 124,538.0	D-1
14	Percent		10.89%	

(1) See Exhibit No LAC-6

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

Schedule C-2
 Witness: Betta/R.O'Brien
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Pro Forma Electric Plant in Service

Line No	Description	Account No	Pro Forma HY 2005
		[1]	[2]
	Electric Plant in Service		
	Intangible Plant		
1	Organizations	301	\$ 100
2	Franchises & Consents	302	7
3	Software	303	27,029
4	Total Intangible Plant		<u>27,136</u>
	Transmission Plant:		
5	Land and Land Rights	350	11,035
6	Structures and Improvements	352	7,518
7	Station Equipment	353	146,479
8	Towers and Fixtures	354	64,349
9	Poles and Fixtures	355	9,301
10	Overhead Conductors & Devices	356	42,565
11	Underground Conduit	357	37,289
12	Underground Conduit & Devices	358	20,073
13	Roads and Trails	359	4
14	Subtotal Transmission Plant		<u>338,613</u>
	Distribution Plant:		
15	Land and Land Rights	360	9,968
16	Structures and Improvements	361	47,320
17	Station Equipment	362	270,860
18	Poles, Towers and Fixtures	364	281,433
19	Overhead Conductors and Devices	365	279,778
20	Underground Conduit	366	90,830
21	Underground Conductors and Devices	367	187,281
22	Line Transformers	368	211,824
23	OH & UND Services	369	74,101
24	Meters & Appurtenances	370	87,781
25	Meter Communication Equipment	370.1	19,779
26	Street Lighting	373	32,433
27	Total Distribution Plant		<u>1,593,388</u>
	General Plant:		
28	Land and Land Rights	389	5,859
29	Structures and Improvements	390	69,908
30	Office Equipment & Equipment	391	16,205
31	Transportation Equipment	392	43,294
32	Stores Equipment	393	1,935
33	Tools, Shop and Garage Equipment	394	9,527
34	Laboratory Equipment	395	5,067
35	Power Operated Equipment	396	1,025
36	Communication Equipment	397	55,551
37	Miscellaneous Equipment	398	508
38	Total General Plant		<u>208,879</u>
39	Total Electric Plant in Service - Accounts 101 & 106		<u>\$ 2,168,016</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

Schedule C-2
Witness: Betta/R.O'Brien
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Pro Forma Plant Adjustment Summary

Line #	Description	[1] Schedule	[2] Historic Year 2005 Recorded	[3] Adjustments	[4] Historic Year Adjusted
1	INTANGIBLE PLANT	Sch C-2, Page 3	\$ 26,855	\$ 281	\$ 27,136
2	PRODUCTION PLANT	Sch C-2, Page 3	-	-	-
3	STORAGE PLANT	Sch C-2, Page 3	-	-	-
4	TRANSMISSION PLANT	Sch C-2, Page 3	338,020	593	338,613
5	DISTRIBUTION PLANT	Sch C-2, Page 3	1,587,203	6,185	1,593,388
6	GENERAL PLANT	Sch C-2, Page 3	207,197	1,682	208,879
7	SUB-TOTAL PLANT-IN-SERVICE	Sum (L 1 to L 6)	2,159,275	8,741	2,168,016
8			-	-	-
9	COMPLETED CONSTRUCTION NOT CLASSIFIED	G/L a/c # 106	-	-	-
10	PLANT IN SERVICE	Sum (L 7 to L 9)	<u>\$ 2,159,275</u>	<u>\$ 8,741</u>	<u>\$ 2,168,016</u>

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

Schedule C-2
 Witness: Betta/R.O'Brien
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Pro Forma Plant in Service 2005

Line #	Description	Account Number	[1]	[2]	[3]	[4]
			Recorded	Pro Forma Adjustment	Pro Forma 12/31/05	
Pro Forma - HY 2005						
[2] + [3]						
INTANGIBLE PLANT						
1	Organization	301	\$ 100	\$ -	\$ 100	
2	Franchise & Consent	302	7	-	7	
3	Miscellaneous Intangible Plant	303	26,748	281	27,029	
4	TOTAL INTANGIBLE	Sum L 1 to L 3	26,855	281	27,136	
PRODUCTION PLANT						
5	Land and land rights	310	-	-	-	
6	Structures, Improvements	311	-	-	-	
7	Misc. Power Plant equipment	316	-	-	-	
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-	
STORAGE PLANT						
9	Land and land rights	340	-	-	-	
10	Structures, Improvements	341	-	-	-	
11	Misc Power Plant Equipment	346	-	-	-	
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-	
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-	
TRANSMISSION PLANT						
14	Land and land rights	350	11,035	(0)	11,035	
15	Structures, Improvements	352	7,492	26	7,518	
16	Station Equipment	353	146,340	139	146,479	
17	Towers and Fixtures	354	64,180	169	64,349	
18	Poles and Fixtures	355	9,221	80	9,301	
19	Overhead Conductors & Devices	356	42,425	140	42,565	
20	Underground Conduit	357	37,258	31	37,289	
21	Underground Conductors & Devices	358	20,065	8	20,073	
22	Road and Trails	359	4	-	4	
23	Asset Retirement Costs	359.1	-	-	-	
24	Other Transmission Plant		-	-	-	
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	338,020	593	338,613	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

Schedule C-2
Witness: Betta/R.O'Brien
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Pro Forma Plant in Service 2005

Line #	Description	Account Number	[1]	[2]	[3]	[4]
			Recorded	Pro Forma Adjustment	Pro Forma 12/31/05	
Pro Forma - HY 2005						
[2] + [3]						
DISTRIBUTION PLANT						
26	Land and land rights	360	9,962	6	9,968	
27	Structures, Improvements	361	47,272	48	47,320	
28	Station Equipment	362	270,103	757	270,860	
29	Storage Battery Equipment	363	-	-	-	
30	Poles, Towers and Fixtures	364	280,918	515	281,433	
31	Overhead Conductors and Devices	365	278,519	1,259	279,778	
32	Underground Conduit	366	90,730	100	90,830	
33	Underground Conductors and Devices	367	186,515	766	187,281	
34	Line Transformers	368	210,782	1,042	211,824	
35	Services	369	73,998	103	74,101	
36	Meters	370	106,124	1,436	107,560	
37	Leased Property On Customers Premises	372	-	-	-	
38	Street Lighting and Signaling Systems	373	32,280	153	32,433	
39						
40						
41	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 40	<u>1,587,203</u>	<u>6,185</u>	<u>1,593,388</u>	
GENERAL PLANT						
42	Land and land rights	389	5,859	-	5,859	
43	Structures, Improvements	390	61,159	188	61,347	
44	Leasehold Improvements		8,530	31	8,561	
45	Office Furniture & Equipment	391	15,887	318	16,205	
46	Transportation equipment	392	42,810	484	43,294	
47	Store equipment	393	1,935	-	1,935	
48	Tools, shop and garage equipment	394	9,507	20	9,527	
49	Laboratory equipment	395	5,060	7	5,067	
50	Power operated equipment	396	1,016	9	1,025	
51	Electric communications equipment	397	54,926	625	55,551	
52	Miscellaneous equipment	398	508	-	508	
53						
54	TOTAL GENERAL	Sum L 42 to L 52	<u>207,197</u>	<u>1,682</u>	<u>208,879</u>	
55	SUB-TOTAL (L 4 + L 13 + L 25 L 41 + L 54)		2,159,275	8,741	2,168,016	
56	Closed Plant Not Classified	106	-	-	-	
57	TOTAL PLANT IN SERVICE	L 55 + L 56	<u>\$ 2,159,275</u>	<u>\$ 8,741</u>	<u>\$ 2,168,016</u>	

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

Schedule C-2
 Witness: Betta/R.O'Brien
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Additions to Plant 2005

Line #	Description	Account Number	[1]	[2]	[3]
			2005 Plant Additions		
			Additions	Adjustments	
					8,743
<u>INTANGIBLE PLANT</u>					
1	Organization	301	\$ -		\$ -
2	Franchise & Consent	302	-		-
3	Miscellaneous Intangible Plant	303	5,938		281
4	TOTAL INTANGIBLE	Sum L 1 to L 3	5,938		281
<u>PRODUCTION PLANT</u>					
5	Land and land rights	310	-		-
6	Structures, Improvements	311	-		-
7	Misc. Power Plant equipment	316	-		-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-		-
<u>STORAGE PLANT</u>					
9	Land and land rights	340	-		-
10	Structures, Improvements	341	-		-
11	Misc Power Plant Equipment	346	-		-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-		-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-		-
<u>TRANSMISSION PLANT</u>					
14	Land and land rights	350	(7)		(0)
15	Structures, Improvements	352	558		26
16	Station Equipment	353	2,932		139
17	Towers and Fixtures	354	3,570		169
18	Poles and Fixtures	355	1,692		80
19	Overhead Conductors & Devices	356	2,963		140
20	Underground Conduit	357	664		31
21	Underground Conductors & Devices	358	168		8
22	Road and Trails	359	-		-
23	Asset Retirement Costs	359.1	-		-
24	Other Transmission Plant		-		-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	12,540		593

Duquesne Light Company
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(\$ in Thousands)

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Witness: Betta/R.O'Brien
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Additions to Plant 2005

Line #	Description	Account Number	[1]	[2]	[3]
			2005 Plant Additions		
			Additions	Adjustments	
<u>DISTRIBUTION PLANT</u>					
26	Land and land rights	360		123	6
27	Structures, Improvements	361		1,011	48
28	Station Equipment	362		15,992	757
29	Storage Battery Equipment	363		-	-
30	Poles, Towers and Fixtures	364		10,880	515
31	Overhead Conductors and Devices	365		26,603	1,259
32	Underground Conduit	366		2,118	100
33	Underground Conductors and Devices	367		16,186	766
34	Line Transformers	368		22,012	1,042
35	Services	369		2,185	103
36	Meters	370		30,352	1,436
37	Leased Property On Customers Premises	372		-	-
38	Street Lighting and Signaling Systems	373		3,239	153
39					
40					
41	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 40		130,701	6,185
 <u>GENERAL PLANT</u>					
42	Land and land rights	389		-	-
43	Structures, Improvements	390		3,979	188
44	Leasehold Improvements	0		651	31
45	Office Furniture & Equipment	391		6,724	318
46	Transportation equipment	392		10,235	484
47	Store equipment	393		-	-
48	Tools, shop and garage equipment	394		415	20
49	Laboratory equipment	395		140	7
50	Power operated equipment	396		197	9
51	Electric communications equipment	397		13,205	625
52	Miscellaneous equipment	398		45	-
53					
54	TOTAL GENERAL	Sum L 42 to L 52		35,591	1,682
55	SUB-TOTAL (L 4 + L 13 + L 25 L 41 + L 54)			184,770	8,741
56	Closed Plant Not Classified	106		-	-
57	TOTAL PLANT IN SERVICE	L 55 + L 56		\$ 184,770	\$ 8,741

Duquesne Light Company
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(\$ in Thousands)

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Witness: Betta/R.O'Brien
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Retirements to Plant 2005

Line #	Description	Account Number	Retirements	
			[1] Recorded	[2] Adjustments
INTANGIBLE PLANT				
1	Organization	301		
2	Franchise & Consent	302		
3	Miscellaneous Intangible Plant	303	1,852	
4	TOTAL INTANGIBLE	Sum L 1 to L 3	1,852	-
PRODUCTION PLANT				
5	Land and land rights	310		
6	Structures, Improvements	311		
7	Misc. Power Plant equipment	316		
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-
STORAGE PLANT				
9	Land and land rights	340		
10	Structures, Improvements	341		
11	Misc Power Plant Equipment	346		
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-
TRANSMISSION PLANT				
14	Land and land rights	350		
15	Structures, Improvements	352	46	
16	Station Equipment	353	6,702	
17	Towers and Fixtures	354	-	
18	Poles and Fixtures	355	-	
19	Overhead Conductors & Devices	356	-	
20	Underground Conduit	357	-	
21	Underground Conductors & Devices	358	-	
22	Road and Trails	359	-	
23	Asset Retirement Costs	359.1		
24	Other Transmission Plant	0		
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	6,748	-

Duquesne Light Company
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(\$ in Thousands)

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Retirements to Plant 2005

Line #	Description	Account Number	[1]	[2]	[3]
				Retirements Recorded	Adjustments
<u>DISTRIBUTION PLANT</u>					
26	Land and land rights	360			
27	Structures, Improvements	361		29	
28	Station Equipment	362		2,773	
29	Storage Battery Equipment	363			
30	Poles, Towers and Fixtures	364		794	
31	Overhead Conductors and Devices	365		2,221	
32	Underground Conduit	366		9	
33	Underground Conductors and Devices	367		816	
34	Line Transformers	368		4,113	
35	Services	369		34	
36	Meters	370		116	
37	Leased Property On Customers Premises	372			
38	Street Lighting and Signaling Systems	373		151	
39					
40					
41	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 40		11,056	-
<u>GENERAL PLANT</u>					
42	Land and land rights	389			
43	Structures, Improvements	390			
44	Leasehold Improvements	0			
45	Office Furniture & Equipment	391		8,360	
46	Transportation equipment	392		2,183	
47	Store equipment	393		58	
48	Tools, shop and garage equipment	394		274	
49	Laboratory equipment	395		262	
50	Power operated equipment	396		-	
51	Electric communications equipment	397		2,803	
52	Miscellaneous equipment	398		8	
53					
54	TOTAL GENERAL	Sum L 42 to L 52		13,948	-
55	SUB-TOTAL (L 4 + L 13 + L 25 L 41 + L 54)			33,604	-
56	Closed Plant Not Classified	106		-	-
57	TOTAL PLANT IN SERVICE	L 55 + L 56		\$ 33,604	\$ -

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

Schedule
Witness:
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Betta/R.O'Brien
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Accumulated Provision for Depreciation

Line No	Description	[1] Account No	[2] Pro Forma HY 2005
Electric Plant in Service			
Intangible Plant			
1	Organizations	301	\$ -
2	Franchises & Consents	302	-
3	Software - Plant/O&M-related	303P	18,645
4	Software - Customer-related	303C	
5	Software - Labor-related	303L	
6	Total Intangible Plant		<u>18,645</u>
Transmission Plant:			
7	Land and Land Rights	350	-
8	Structures and Improvements	352	3,464
9	Station Equipment	353	53,357
10	Towers and Fixtures	354	21,554
11	Poles and Fixtures	355	2,439
12	Overhead Conductors & Devices	356	19,638
13	Underground Conduit	357	13,527
14	Underground Conduit & Devices	358	10,315
15	Roads and Trails	359	1
16	Subtotal Transmission Plant		<u>124,295</u>
Distribution Plant:			
17	Land and Land Rights	360	-
18	Structures and Improvements	361	22,028
19	Station Equipment	362	80,147
20	Poles, Towers and Fixtures	364	103,308
21	Overhead Conductors and Devices	365	86,976
22	Underground Conduit	366	26,237
23	Underground Conductors and Devices	367	60,465
24	Line Transformers	368	53,365
25	OH & UND Services	369	29,972
26	Meters & Appurtenances	370	34,816
27	Meter Communication Equipment	370.1	14,141
28	Street Lighting	373	21,432
29	Total Distribution Plant		<u>532,887</u>
General Plant:			
30	Land and Land Rights	389	-
31	Structures and Improvements	390	19,565
32	Office Equipment & Equipment	391	(1,742)
33	Transportation Equipment	392	16,742
34	Stores Equipment	393	677
35	Tools, Shop and Garage Equipment	394	2,915
36	Laboratory Equipment	395	1,152
37	Power Operated Equipment	396	604
38	Communication Equipment	397	11,682
39	Miscellaneous Equipment	398	100
40	Total General Plant		<u>51,695</u>
41	Total Electric Plant in Service - Accounts 101 & 106		<u>\$ 727,522</u>

Duquesne Light Company
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Summary Accumulated Depreciation

Line #	Description	[1] Account Number	[2] [3] [4] Year Ended 12-31-05		
			Recorded	Pro Forma Adjustments	Pro Forma
1	INTANGIBLE PLANT		\$ 18,645	\$ -	\$ 18,645
2	PRODUCTION PLANT		-	-	-
3	STORAGE PLANT		-	-	-
4	TRANSMISSION PLANT		124,295	-	124,295
5	DISTRIBUTION PLANT		532,887	-	532,887
6	GENERAL PLANT		51,695	-	51,695
7					-
8	ACCUMULATED DEPRECIATION	Sum L 1 to L 7	727,522	-	727,522
9	OTHER UTILITY PLANT		-	-	-
10	TOTAL ACCUMULATED DEPRECIATION	L 8 + L 9	727,522	-	727,522
11	ACCUMULATED AMORTIZATION		-	-	-
12	TOTAL ACC DEPR & AMORTIZATION	L 10 + L 11	\$ 727,522	\$ -	\$ 727,522

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Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Recorded 12/31/05	[3] Pro Forma Adjustment	[4] Historic Year 2005 Balance [2] + [3]
INTANGIBLE PLANT					
1	Organization	301	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-
3	Miscellaneous Intangible Plant	303	18,645	-	18,645
4	TOTAL INTANGIBLE	Sum L 1 to L 3	18,645	-	18,645
PRODUCTION PLANT					
5	Land and land rights	310	-	-	-
6	Structures, Improvements	311	-	-	-
7	Misc. Power Plant equipment	316	-	-	-
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-	-
STORAGE PLANT					
9	Land and land rights	340	-	-	-
10	Structures, Improvements	341	-	-	-
11	Misc Power Plant Equipment	346	-	-	-
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-	-
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-	-
TRANSMISSION PLANT					
14	Land and land rights	350	-	-	-
15	Structures, Improvements	352	3,464	-	3,464
16	Station Equipment	353	53,357	-	53,357
17	Towers and Fixtures	354	21,554	-	21,554
18	Poles and Fixtures	355	2,439	-	2,439
19	Overhead Conductors & Devices	356	19,638	-	19,638
20	Underground Conduit	357	13,527	-	13,527
21	Underground Conductors & Devices	358	10,315	-	10,315
22	Road and Trails	359	1	-	1
23	Asset Retirement Costs	359.1	-	-	-
24	Other Transmission Plant	0	-	-	-
25	TOTAL TRANSMISSION PLANT	Sum L 14 to L 24	124,295	-	124,295

Duquesne Light Company
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Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Recorded 12/31/05	[3] Pro Forma Adjustment	[4] Historic Year 2005 Balance [2] + [3]
<u>DISTRIBUTION PLANT</u>					
26	Land and land rights	360	-	-	-
27	Structures, Improvements	361	22,028	-	22,028
28	Station Equipment	362	80,147	-	80,147
29	Storage Battery Equipment	363	-	-	-
30	Poles, Towers and Fixtures	364	103,308	-	103,308
31	Overhead Conductors and Devices	365	86,976	-	86,976
32	Underground Conduit	366	26,237	-	26,237
33	Underground Conductors and Devices	367	60,465	-	60,465
34	Line Transformers	368	53,365	-	53,365
35	Services	369	29,972	-	29,972
36	Meters	370	48,957	-	48,957
37	Leased Property On Customers Premises	372	-	-	-
38	Street Lighting and Signaling Systems	373	21,432	-	21,432
39					
40					
41	TOTAL DISTRIBUTION PLANT	Sum L 26 to L 40	<u>532,887</u>	<u>-</u>	<u>532,887</u>
<u>GENERAL PLANT</u>					
42	Land and land rights	389	-	-	-
43	Structures, Improvements	390	16,564	-	16,564
44	Leasehold Improvements	0	3,001	-	3,001
45	Office Furniture & Equipment	391	(1,742)	-	(1,742)
46	Transportation equipment	392	16,742	-	16,742
47	Store equipment	393	677	-	677
48	Tools, shop and garage equipment	394	2,915	-	2,915
49	Laboratory equipment	395	1,152	-	1,152
50	Power operated equipment	396	604	-	604
51	Electric communications equipment	397	11,682	-	11,682
52	Miscellaneous equipment	398	100	-	100
53					
54	TOTAL GENERAL	Sum L 42 to L 52	<u>51,695</u>	<u>-</u>	<u>51,695</u>
55	SUB-TOTAL (L 4 + L 13 + L 25 L 41 + L 54)		727,522	-	727,522
56	Closed Plant Not Classified	106	-	-	-
57	TOTAL PLANT IN SERVICE	L 55 + L 56	<u>\$ 727,522</u>	<u>\$ -</u>	<u>\$ 727,522</u>

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Working Capital

<u>Line No</u>	<u>Description</u>	<u>Pro Forma HY 2005</u>	<u>Reference</u>
1	Operation & Maintenance Expenses	\$ 36,001	C-4, Page 2
2	Average Prepayments	4,265	FTY C-4, Page 16
3	Accrued Taxes	16,311	C-4, Page 4
4	Interest Payments	(4,130)	C-4, Page 5
5	Preferred Dividend Payments	<u>160</u>	C-4, Page 6
6	Total Cash Working Capital Requirements	<u>\$ 52,607</u>	

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Summary of Working Capital

Line #	Description	Reference	[1]	[2]	[3]	[4]	[5]
Line #	Description	Reference	Number of (Lead) / Lag Days				
WORKING CAPITAL REQUIREMENT							
1	REVENUE LAG DAYS	FTY Sch C-4, Pg3					53.97
2	EXPENSE LAG DAYS						
3	Payroll	Sec D, Sch 7	\$ 57,646	10.73		\$ 618,540	
4	Pension Expense	Sec D, Sch 9	10,128	(151.00)		(1,529,328)	
5	Power Purchased for Resale		373,971	35.00		13,088,985	
6	Other Expenses	L 23 - L 3 to 5	77,172	34.86		2,690,222	
7	Total		<u>\$ 518,917</u>			<u>\$ 14,868,419</u>	
8	O & M Expense Lag Days	L7, C 4 / C 2					28.65
9	Net (Lead) Lag Days	L 1 - L 8					25.32
10	Operating Expenses Per Day	L 7, C 2 / 365					<u>\$ 1,422</u>
11	Working Capital for O & M Expense	L 9 * L 10					<u>\$ 36,001</u>
12	Average Prepayments	FTY Sch C-4, Pg 16					4,265
13	Accrued Taxes	Sch C-4, Pg 4					16,311
14	Interest Payments	Sch C-4, Pg 5					(4,130)
15	Preferred Dividend Payments	Sch C-4, Pg 6					160
16	Total Working Capital Requirement	Sum L 11 to 15					<u>\$ 52,607</u>
17	Pro Forma O & M Expense		\$ 538,032				
18	Less:						
	Power Purchased for Resale		-				
19	Uncollectible Expense		19,115				
20	Other		-				
22	Sub-Total		<u>19,115</u>				
23	Pro Forma Cash O&M Expense		<u>\$ 518,917</u>				

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Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Dollar Value [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
<u>PAYROLL</u>						
1	Union		\$ 28,230	14.00	\$ 395,220	
2	Paid Bi-Weekly with one week lag (14 days / 2 + 7 days)					
3	Non-Union		29,416	7.60	223,562	
4	Twice Monthly (365 days / 24 / 2)					
5	Payroll Lag	Sum L 1 to L 4	<u>\$ 57,646</u>		<u>\$ 618,782</u>	<u>10.73</u>
<u>PENSION EXPENSE</u>						
6	Payments to be made on	31-Jan	20,000			
7	Capitalized at	49.360%	<u>(9,872)</u>			
8	Expense Portion		10,128			
9	Mid-point of Service Period	1-Jul				
10	Lag Days for Pension Payment			(151.0)		
11	Weighted Lag Day Value				(1,529,328)	
12	TOTAL	Sum L 6 to L 12	<u>10,128</u>		<u>(1,529,328)</u>	<u>(151.0)</u>
<u>PURCHASED ELECTRICITY</u>						
13	Contract Payment Lag		<u>\$ 373,971</u>		<u>\$ 13,088,985</u>	<u>35.00</u>
<u>OTHER O & M EXPENSES</u>						
14	JUNE 2004	FTY Sch C-4, Pg 6	4,114,300		146,881,528	
15	OCTOBER 2004	FTY Sch C-4, Pg 6	3,771,964		125,770,791	
16	FEBRUARY 2005	FTY Sch C-4, Pg 6	4,642,544		185,463,778	
17	APRIL 2005	FTY Sch C-4, Pg 6	4,146,314		123,102,303	
18	TOTAL	Sum L 14 to L 17	<u>16,675,122</u>		<u>581,218,400</u>	<u>34.86</u>

Duquesne Light Company
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Accrued Taxes

Line No.	Description	Reference Or Factor	[1]	[2]	[3]	[4]
				Amount	12-Month Accrued Factor	Accrued Taxes [2] * [3]
1	Federal Income Taxes			\$ 57,776	-3.42%	\$ (1,975)
2	Pa Income Tax			17,892	-1.34%	(239)
3	PA Gross Receipts Tax			50,829	36.16%	18,382
4	PA Capital Stock Tax			2,250	-1.34%	(30)
5	PA Public Utility Reality Tax			733	23.66%	173
6	Total	Sum L 1 to L 5				<u>\$ 16,311</u>

Duquesne Light Company
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Interest Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at December 31, 2005				\$ 1,350,792
2	Long-term Debt Ratio				42.64%
3	Embedded Cost of Long-term Debt				7.02%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 40,434</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 111
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days			53.97	
8	Interest Payment lag days	L 7 - L 6			(37.3)
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (4,130)</u>

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(\$ in Thousands)

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Preferred Stock Payments

Line No.	Description	[1] Reference Or Factor	[2] # of Days	[3] # of Days	[4] Total
1	Measures of Value at December 31, 2005				\$ 1,350,792
2	Long-term Debt Ratio				9.66%
3	Embedded Cost of Long-term Debt				5.35%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 6,981</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 19
6	Days to mid-point of Dividend payments			45.63	
7	Less: Revenue Lag Days			53.97	
8	Dividend Payment lag days	L 7 - L 6			<u>8.3</u>
9	Total Dividend for Working Capital	L 5 * L 8			<u>\$ 160</u>

Duquesne Light Company
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Future Test Year - 12 Months Ended December 31, 2006
 (\$ in Thousands)

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Plant Materials and Operating Supplies

Line No	Description	[1]	[2]
		Pro Forma HY 2005	
		Materials & Supplies	Stores Expenses
Plant Materials & Supplies			
1	December, 2004	\$ 14,559	\$ -
2	January	14,589	161
3	February	14,586	346
4	March	14,889	-
5	April	14,923	(51)
6	May	15,330	88
7	June	15,909	-
8	July	15,460	(290)
9	August	15,709	(281)
10	September	15,425	-
11	October	16,084	38
12	November	16,729	(8)
13	December, 2005	18,050	12
14	Totals	<u>\$ 202,242</u>	<u>\$ 15</u>
15	13-Month Average	<u>\$ 15,557</u>	<u>\$ 1</u>
16	13-Month Net Average		<u>\$ 15,558</u>
Amounts Assigned by Function:			
17	Transmission Plant	7.01%	1,091
18	Distribution Plant	73.09%	11,371
19	General Plant	19.90%	3,096
20	Intangible Plant	0.00%	-
21	Construction Category	0.00%	-
22	Total	<u>100.00%</u>	<u>15,558</u>

Duquesne Light Company
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Schedule D-1
 Witness: Crowley
 Exhibit No. (LAC-5)
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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

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

Line No	Description	(1) ROR Before Pro Forma Revenues	(2) Pro Forma Revenues From 2006 Rates	(3) ROR With Pro Forma Revenues
1	Total Electric Rate Base	\$ 1,143,410	\$ -	\$ 1,143,410
	Total Operating Revenues:			
2	Total Sales Revenues	282,557	140,463	423,020
3	Sales for Resale	-	-	-
4	Other Operating Revenues	16,053	-	16,053
5	Total Revenues	298,610	140,463	439,073
	Total Operating Expenses:			
6	Operation & Maintenance Expenses	151,074	1,882	152,956
7	Depreciation Expense	59,884	-	59,884
8	Amortization Expense	2,757	-	2,757
9	Taxes Other Than Income Taxes	24,586	8,287	32,873
10	Total Operating Expenses	238,300	10,169	248,469
11	Utility Operating Income Before Taxes	\$ 60,310	\$ 130,294	\$ 190,604
	Income Taxes:			
12	Federal	0.35 9,648	41,047	50,695
13	State	0.0999 2,355	13,016	15,371
14	Total Operating Expenses	250,302	64,233	314,535
15	Total Operating Income - \$	\$ 48,308	\$ 76,230	\$ 124,538
16	Earned Rate of Return - %	4.22%		10.89%

Duquesne Light Company
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 Historic Year - 12 Months Ended December 31 , 2005
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 Witness: Crowley
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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 2
 Determination of Jurisdictional Revenue Deficiency

Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Total Electric Rate Base	Table No 1	\$ 1,350,793	\$ 1,143,410	Table No 1
Total Operating Revenues					
2	Total Sales Revenues	D-3	700,150	282,557	Table No 5
3	Sales for Resale/Other Transmission	D-3	4,509	-	Table No 5
4	Other Operating Revenues	D-3	36,104	16,053	Table No 5
5	Total Revenues		740,763	298,610	
Total Operating Expenses					
6	Operation & Maintenance Expenses	D-4	538,032	151,074	Table No 6
7	Depreciation Expense	D-17	68,924	59,884	Table No 7
8	Amortization Expense	D-17	3,200	2,757	Table No 7
9	Taxes Other Than Income Taxes	D-16	50,308	24,586	Table No 8
10	Total Operating Expenses		660,464	238,300	
11	Utility Operating Income Before Taxes		80,299	60,310	
Income Taxes:					
12	Federal	D-18	12,994	9,648	Table No 9
13	State	D-18	3,691	2,355	Table No 9
14	Total Operating Expenses		677,149	250,302	
15	Total Operating Income		\$ 63,614	\$ 48,308	
Return Before Adjustments					
16	Earned Rate of Return - %			4.2249%	
17	Required Rate of Return - %	B-9		9.1100%	
18	Return at Required Rate of Return			\$ 104,165	
19	Income Deficiency - \$			55,857	
20	Revenue Deficiency - Tax Multiplier	D-18, Page 2		1.84261	
21	Revenue Deficiency-\$			\$ 102,923	

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Jurisdictional Rate Base, Net Operating Income and Revenue Increase

Table No 3
 Electric Rate Base - Pennsylvania

Line No	Description	Reference	(1) Total Company	(2) Total PA Jurisdiction	(3) PA JSS Reference
1	Electric Plant in Service	C-2	\$ 2,168,016	\$ 1,811,125	Table No 1
2	Accumulated Provision for Depreciation	C-3	<u>727,522</u>	<u>596,521</u>	Table No 1
3	Net Electric Plant in Service		1,440,494	1,214,604	
Other Rate Base Items - Additions:					
4	Cash Working Capital	C-4	52,607	51,121	Table No 12
5	Materials & Supplies	C-5	<u>15,558</u>	<u>14,270</u>	Table No 1
6	Total Additions		<u>68,165</u>	<u>65,391</u>	
7	Total Rate Base Before Deductions		1,508,659	1,279,995	
Other Rate Base Items - Deductions:					
8	Customer Deposits - Account 235	B-1	(1,713)	(1,713)	Table No 1
9	Accumulated Deferred Income Taxes	C-6	<u>(156,153)</u>	<u>(134,872)</u>	Table No 1
10	Total Deductions		<u>(157,866)</u>	<u>(136,585)</u>	
11	Total Electric Rate Base		<u>\$ 1,350,793</u>	<u>\$ 1,143,410</u>	

Duquesne Light Company
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Adjusted Net Operating Income At Present Rates

Line #	Description	[1]	[2]	[3]
		Recorded HY 2005	Adjustments D-3, Pgs 1 & 2 Increase (Decrease)	As Adjusted And Allocated [1] + [2]
OPERATING REVENUES				
1		\$ -	\$ -	\$ -
2	Distribution Tariff Charges	285,177	(2,620)	282,557
3		-	-	-
4		-	-	-
5	POLR Distribution	395,567	-	395,567
6	POLR Transmission	17,221	-	17,221
7	PJM Adder	4,805	-	4,805
8	SECA	3,201	(3,201)	-
9	STAS	(2,620)	2,620	-
10	CTC	423	(423)	-
11	Sales for Resale 447	4,509	-	4,509
12	Forfeited Discounts 450	3,006	581	3,587
13	Miscellaneous Service Revenue 451	2,363	-	2,363
14	Rent/Income from Electric Property 454	9,751	-	9,751
15	Other Electric Revenue 456	20,403	-	20,403
16	Rate Increase	-	-	-
17	Total operating revenues	Sum L 1 to L 16 743,806	(3,043)	740,763
OPERATING EXPENSES				
18	Power Production Expense	-	-	-
19	Cost of Purchased Power	373,971	-	373,971
20		-	-	-
21	Transmission	6,967	64	7,031
22	Distribution	30,411	1,492	31,903
23	Customer accounts 1.342%	32,865	336	33,201
24	Customer service and information	670	10	680
25	Sales	-	-	-
26	Administrative and general	79,300	11,947	91,247
27	Depreciation	59,100	9,824	68,924
28	Amortization	3,110	90	3,200
29	Amortization of Regulatory Expense	3,331	(3,331)	-
30	Taxes other than income taxes 5.900%	48,959	1,349	50,308
31		-	-	-
32	Total operating expenses	Sum L 18 to L 3 638,684	21,780	660,464
33	Net Operating Income - BIT	L 17 - L 32 \$ 105,122	\$ (24,823)	80,299
INCOME TAXES				
34	State Income Taxes			3,691
35	Federal Income Taxes			12,994
36	Total Income Taxes	L 34 + L 35		16,686
37	Net Operating Income	L33 - L 36		\$ 63,614

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 Witness: R.O'Brien
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Adjustments to Net Operating Income

Line #	Description	(1) As Recorded And Allocated	(2) # 1-5 Revenues	(3)	Adjustments					Adjustments					(12) Total Adjustments	(13) Total Profoms
					(4) # 7 Salaries & Wages	(5) # 14 Claim Settle Normalization	(6) # 8 Rate Case Normalization	(7) # 9 Benefits & Pensions	(8) # 10 Uncollectible Expense	(9) # 11 Stew/Warm Program	(10) # 12 401K Match	(11) # 13 Sign Reorg Over Budget				
OPERATING REVENUES																
1		\$ -	\$ -											\$ -	\$ -	
2	Distribution Tariff Charges	285,177	(2,620)											(2,620)	282,557	
3		-	-											-	-	
4		-	-											-	-	
5	POLR Distribution	395,567	-											-	395,567	
6	POLR Transmission	17,221	-											-	17,221	
7	PJM Adder	4,805	-											-	4,805	
8	SECA	3,201	(3,201)											(3,201)	-	
9	STAS	(2,620)	2,620											2,620	-	
10	CTC	423	(423)											(423)	-	
11	Sales for Resale	4,509	-											-	4,509	
12	Forfeited Discounts	3,006	581											581	3,587	
13	Miscellaneous Service Revenue	2,363	-											-	2,363	
14	Rent/Income from Electric Property	9,751	-											-	9,751	
15	Other Electric Revenue	20,403	-											-	20,403	
16		-	-											-	-	
17	Total operating revenues	Sum L 1 to L 16 743,806	(3,043)	-	-	-	-	-	-	-	-	-	-	(3,043)	740,763	
OPERATING EXPENSES																
18	Power Production Expenses	-	-											-	-	
19	Cost of Purchased Power	373,971	-											-	373,971	
20	Other Production Expenses	-	-											-	-	
21	Transmission	6,967	-		64									64	7,031	
22	Distribution	30,411	-		592									592	31,003	
23	Customer accounts	32,865	-		336									336	33,201	
24	Customer service and information	670	-		10									10	680	
25	Sales	-	-		-									-	-	
26	Administrative and general	79,300	-		952		1,704	9,291						11,947	91,247	
27	Depreciation	59,100	-		-									-	59,100	
28	Amortization	3,110	-		-									-	3,110	
29	Regulatory and Other Amortization	3,331	-		-									-	3,331	
30	Taxes other than income taxes	48,959	1,152		-									1,152	50,111	
31		-	-		-									-	-	
32	Total operating expenses	Sum L 18 to L 31 638,684	1,152	-	1,953	-	1,704	9,291	-	-	-	-	-	14,100	652,784	
33	Net operating margins Before Income Tax	L 17 - L 32 \$ 105,122	\$ (6,195)	\$ -	\$ (1,953)	\$ -	\$ (1,704)	\$ (9,291)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,143)	\$ 87,979	

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31, 2005
 (\$ In Thousands)

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

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
		From Page 1 Sub-total	SECA Amortization	Communication Annualization	FICA, FUTA SUTA Exp	Adjustments # 17 Depreciation	Adjustments # 18	Adjustments # 19 CTC	Adjustments # 20	Adjustments # 21	Adjustments # 22	Adjustments # 23	Total Adjustments	Total Proforma
1	OPERATING REVENUES	\$ -												
2	Distribution Tariff Charges	282,557												282,557
3		-												-
4		-												-
5	POLR Distribution	395,567												395,567
6	POLR Transmission	17,221												17,221
7	PJM Adder	4,605												4,605
8	SECA	-												-
9	STAS	-												-
10	Distribution - Pitcairn	-												-
11	Sales for Resale	4,509												4,509
12	Forfeited Discounts	3,587												3,587
13	Miscellaneous Service Revenue	2,363												2,363
14	Rent/Income from Electric Property	9,751												9,751
15	Other Electric Revenue	20,403												20,403
16														
17	Total operating revenues	Sum L 1 to L 16 740,763												740,763
18	OPERATING EXPENSES													
19	Power Production Expense	-												-
20	Cost of Purchased Power	373,971												373,971
21	Transmission	7,031												7,031
22	Distribution	31,003		900									900	31,903
23	Customer accounts	33,201												33,201
24	Customer service and information	680												680
25	Sales	-												-
26	Administrative and general	91,247												91,247
27	Depreciation	59,100				9,824							9,824	68,924
28	Amortization	3,110				90							90	3,200
29	Regulatory and Other Amortization	3,331	(3,012)					(319)					(3,331)	-
30	Taxes other than income taxes	50,111			197								197	50,308
31														
32	Total operating expenses	Sum L 18 to L 31 652,784	(3,012)	900	197	9,914		(319)					7,880	660,464
33	Net operating margins Before income Tax	L 17 - L 32 \$ 87,979	\$ 3,012	\$ (900)	\$ (197)	\$ (9,914)	\$ -	\$ 319	\$ -	\$ -	\$ -	\$ -	\$ (7,880)	\$ 80,299

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31, 2005
(\$ in Thousands)

Schedule D-4
Witness: R.O'Brien
Page 1 of 2

Summary of Adjustments by FERC Account

Line No	Description	Account No	[1]	[2]	[3]
			HY 2005		
			Recorded	Pro Forma	PA Jurisdictional
Revenues					
1					
2	Distribution Tariff Charges		\$ 285,177	\$ 282,557	\$ 282,557
3					
4					
5	POLR Distribution		395,567	395,567	395,567
6	POLR Transmission		17,221	17,221	
7	PJM Adder		4,805	4,805	
8	SECA		3,201	-	
9	STAS		(2,620)	-	
10	CTC		423	-	
11	Sales for Resale		4,509	4,509	
12	Forfeited Discounts		3,006	3,006	3,006
13	Miscellaneous Service Revenue		2,363	2,944	2,944
14	Rent/Income from Electric Property		9,751	9,751	9,751
15	Other Electric Revenue		20,403	20,403	352
16	Total operating revenues		743,806	740,763	694,177
Purchased Power Expenses:					
17	Purchased power	555	373,971	373,971	373,971
18	Other Power Supply Expense	556	-	-	-
19	Total Purchased Power Expenses		373,971	373,971	373,971
Transmission Expense:					
20	Operation Supervision & Engineering	560	1,211	1,242	
21	Load Dispatching	561	152	156	
22	Station Expenses	562	88	90	
23	Overhead Line Expenses	563	27	27	
24	Underground Line Expenses	564	56	58	
25	Transmission of Electricity by Others	565	(5)	(5)	
26	Miscellaneous Transmission Expenses	566	2,796	2,796	
27	Rents	567	-	-	
28	Maintenance Supervision & Engineering	568	201	208	
29	Maintenance of Structures	569	630	630	
30	Maintenance of Station Equipment	570	466	482	
31	Maintenance of Overhead Lines	571	1,315	1,315	
32	Maintenance of Underground Facilities	571	30	30	
33	Total Transmission Expenses		6,967	7,029	-
Distribution Expense:					
34	Operation Supervision & Engineering	580	1,474	1,522	1,522
35	Load Dispatching	581	337	349	349
36	Station Expenses	582	163	168	168
37	Overhead Line Expense	583	185	195	195
38	Underground Line Expense	584	388	398	398
39	Street Lighting & Signal Systems	585	-	-	-
40	Meter Expenses	586	1,635	1,682	1,682
41	Customer Installations Expense	587	25	26	26
42	Miscellaneous Expenses	588	9,536	10,703	10,703
43	Rents	589	-	-	-
44	Total Distribution Operation Expenses		13,743	15,043	15,043

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

Schedule D-4
 Witness: R.O'Brien
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Summary of Adjustments by FERC Account

Line No	Description	Account No	[1]	[2]	[3]
			HY 2005		
			Recorded	Pro Forma	PA Jurisdictional
45	Maintenance Supervision & Engineering	590	324	335	335
46	Maintenance of Structures	591	15	16	16
47	Maintenance of Station Equipment	592	1,424	1,454	1,453
48	Maintenance of OH lines	593	11,655	11,736	11,731
49	Maintenance of Underground lines	594	959	969	969
50	Maintenance of Line Transformers	595	75	75	75
51	Maintenance of Street Lighting & Signals	596	694	707	707
52	Maintenance of Meters	597	1,338	1,385	1,385
53	Maintenance of Miscellaneous Plant	598	184	184	184
54	Total Distribution Maintenance Expenses		<u>16,668</u>	<u>16,861</u>	<u>16,855</u>
55	Total Distribution Expenses		<u>30,411</u>	<u>31,904</u>	<u>31,897</u>
Customer Accounting Expense:					
56	Supervision	901	1,757	1,819	1,819
57	Customer Assistance	902	4,362	4,398	4,398
58	Records & Collections	903	7,631	7,869	7,869
59	Uncollectible Accounts	904	19,115	19,115	19,115
60	Miscellaneous Expenses	905	-	-	-
61	Total Customer Accounts Expense		<u>32,865</u>	<u>33,201</u>	<u>33,201</u>
Customer Services Expense:					
62	Customer Service-Supervision	907	-	-	-
63	Customer Service-Customer Assistance	908	670	680	680
64	Customer Service-Information and Instruction	909	-	-	-
65	Customer Service-Miscellaneous Service & Info	910	-	-	-
66	Total Customer Service & Informational Expenses		<u>670</u>	<u>680</u>	<u>680</u>
Sales Expense:					
67	Supervision	911	-	-	-
68	Demonstration and Selling Expenses	912	-	-	-
69	Advertising Expenses	913	-	-	-
70	Miscellaneous Sales Expenses	916	-	-	-
71	Total Sales Expense		<u>-</u>	<u>-</u>	<u>-</u>
Administrative & General Expenses:					
72	Administrative and General Salaries	920	22,675	23,484	21,990
73	Office Supplies and Expenses	921	5,597	5,597	5,241
74	Administrative Expenses Transferred - Credit	922	-	-	-
75	Outside Services Employed	923	11,348	11,348	10,626
76	Property Insurance	924	1,458	1,458	1,218
77	Injuries and Damages	925	6,762	6,762	6,332
78	Employee Pensions and Benefits	926	8,678	17,970	16,827
79	Regulatory Commission Expenses	928	4,693	6,397	5,990
80	General Advertising Expenses	930.1	2,026	2,026	1,897
81	Miscellaneous General Expenses	930.2	5,652	5,657	5,297
82	Rents	931	2,363	2,363	2,213
83	Total Operation		<u>71,252</u>	<u>83,062</u>	<u>77,631</u>
84	Maintenance of General Plant	935	8,048	8,185	7,664
85	Total Administrative and General Expenses		<u>79,300</u>	<u>91,247</u>	<u>85,296</u>
86	Total Operation & Maintenance Expenses-\$		<u>\$ 524,184</u>	<u>\$ 538,032</u>	<u>525,045</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

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

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Reference Or Account Number	Recorded Balance At 12/31/2005	Pro Forma Adjustment		Revenues At Proposed Rates
				Adjustment HY_D_5_p2	Revenue Increase (Decrease)	Sum [2] to [4]
1			\$ -	\$ -		\$ -
2	Distribution Tariff Charges		285,177	(2,620)	153,256	435,813
3			-	-		-
4			-	-		-
5	POLR Distribution		395,567	-	-	395,567
6	POLR Transmission		17,221	-	-	17,221
7	PJM Adder		4,805	-	-	4,805
8	SECA		3,201	(3,201)	-	-
9	CTC		(2,620)	2,620	-	-
10	Sales for Resale	0	423	(423)	-	-
11	Sales for Resale	0	4,509	-	-	4,509
12	Forfeited Discounts	0	3,006	-	-	3,006
13	Miscellaneous Service Revenue	0	2,363	581	-	2,944
14	Rent/Income from Electric Property	0	9,751	-	-	9,751
15	Other Electric Revenue	0	20,403	-	-	20,403
16	0	0	-	-	-	-
17			-	-	-	-
18			-	-	-	-
19			-	-	-	-
20	Sub-Total Operating Revenues	Sum L 1 to L 19	743,806	(3,043)	153,256	894,019
21			-	-	-	-
22			-	-	-	-
23	TOTAL REVENUES	Sum L 20 to L 22	743,806	(3,043)	153,256	894,019

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

Schedule D-5
 Witness: R.O'Brien
 Page 2 of 2

Summary of Revenue Adjustments

Line #	Description	{1}	{2}	{3}	{4}	{5}	{6}	{7}	{8}	{9}
		Reference Or Account Number	Balance For Year Ended 12/31/05	#1 Remove SECA	#2 Remove CTC	#3 Remove STAS	#4 BFA	#5 Revenue Annualization	Total Proforma Adjustments [3 to 7]	Proforma Adjusted At Present Rates [2] + [8]
1			\$ -						\$ -	\$ -
2	Distribution Tariff Charges		285,177			(2,620)			(2,620)	282,557
3			-						-	-
4			-						-	-
5	POLR Distribution		395,567						-	395,567
6	POLR Transmission		17,221						-	17,221
7	PJM Adder		4,805						-	4,805
8	SECA		3,201	(3,201)					(3,201)	-
9	STAS		(2,620)			2,620			2,620	-
10	CTC		423		(423)				(423)	-
11	Sales for Resale	0	4,509						-	4,509
12	Forfeited Discounts	0	3,006						-	3,006
13	Miscellaneous Service Revenue	0	2,363				600	(19)	581	2,944
14	Rent/Income from Electric Property	0	9,751						-	9,751
15	Other Electric Revenue	0	20,403						-	20,403
16	0	0	-						-	-
17			-						-	-
18			-						-	-
19			-						-	-
20			-						-	-
21	Sub-Total Operating Revenues		\$ 743,806	\$ (3,201)	\$ (423)	\$ -	\$ 600	\$ (19)	\$ (3,043)	\$ 740,763
22									\$ -	\$ -
23									\$ -	\$ -
24	TOTAL REVENUES		\$ 743,806	\$ (3,201)	\$ (423)	\$ -	\$ 600	\$ (19)	\$ (3,043)	\$ 740,763

Duquesne Light Company
Historic Test Year at Current Rates
12 Month Period Ended December 31, 2005

A	B	C	D	E	F	G	H	I	J	K	L	
Line	Rate Class	Average No. Customers	Distribution Sales (kWh)	POLR Sales (kWh)	Distribution Present Rate Revenue	State Tax Adj. Surcharge (STAS)	Transmission Present Rate Revenue (w/shopping)	SECA Surcharge Revenue	CTC Revenue	Generation Present Rate Revenue (w/shopping)	Total Revenue	
1	RS	496,985	3,759,669,710	2,785,872,244	\$153,715,160	(\$1,238,954)	\$6,906,569	\$1,457,003	\$0	\$175,627,283	\$336,467,059	
2	RH	24,592	330,567,318	327,821,483	\$5,276,550	(\$85,513)	\$692,275	\$170,668	\$0	\$17,370,625	\$23,424,604	
3	RA	3,090	42,741,286	33,952,314	\$790,866	(\$11,640)	\$86,132	\$17,723	\$0	\$2,133,584	\$3,016,664	
4	GS/GM	54,856	3,027,314,410	2,139,733,095	\$65,068,942	(\$787,872)	\$6,216,360	\$1,145,779	\$0	\$139,580,013	\$211,223,222	
5	GMH	3,452	306,269,348	277,321,401	\$4,415,827	(\$72,410)	\$672,456	\$148,182	\$0	\$15,129,727	\$20,293,782	
6	GL	731	3,218,238,358	301,796,140	\$30,334,300	(\$156,885)	\$537,102	\$125,004	\$0	\$16,731,854	\$47,571,376	
7	GLH	118	544,334,818	43,451,590	\$2,806,385	(\$11,953)	\$96,868	\$15,262	\$0	\$2,514,334	\$5,420,895	
8	L	23	1,436,203,599	247,145,385	\$10,734,909	(\$68,866)	\$486,534	\$86,141	\$0	\$7,737,544	\$18,976,262	
9	HVPS	2	1,159,756,226	599,356,226	\$503,671	(\$123,408)	\$1,476,989	\$0	\$423,000	\$20,684,715	\$22,964,967	
10	AL	3	93,048	16,602	\$934	(\$7)	\$9	\$8	\$0	\$967	\$1,911	
11	SE	1	27,846,643	27,846,643	\$1,503,518	(\$9,581)	\$17,321	\$14,999	\$0	\$1,083,832	\$2,610,088	
12	SM	610	30,481,308	29,141,562	\$9,183,705	(\$46,923)	\$19,509	\$16,476	\$0	\$1,264,301	\$10,437,066	
13	SH	14	940,539	940,539	\$73,888	(\$592)	\$512	\$546	\$0	\$82,296	\$156,650	
14	MTS	1,747	11,124,212	6,081,052	\$595,297	(\$4,498)	\$11,348	\$2,374	\$0	\$403,811	\$1,008,332	
15	PAL	261	966,363	948,261	\$173,908	(\$896)	\$563	\$539	\$0	\$26,735	\$200,849	
16	Total	586,485	13,896,547,185	6,821,424,537	\$285,177,860	(\$2,620,000)	\$17,220,547	\$3,200,702	\$423,000	\$400,371,619	\$703,773,729	
17	Other Electric Revenue											
18	Late Payment Charges (Acct. 450)					\$3,006,000					\$3,006,000	
19	Other Revenue (Acct. 451)					\$2,363,000					\$2,363,000	
20	Rent Electric Property (Acct. 454)					\$9,751,000					\$9,751,000	
21	Pro Forma Adjustments					\$0					\$0	
22	Sales for Resale (Acct. 447)									\$4,509,000	\$4,509,000	
23	Transmission - EGS (Acct. 456)							\$14,826,000			\$14,826,000	
24	Transmission - Wholesale (Acct. 456)							\$3,647,000	\$1,930,000		\$5,577,000	
25	Total Other					\$15,120,000	\$0	\$18,473,000	\$1,930,000	\$0	\$40,032,000	
26	Total Operating Revenue					\$300,297,860	(\$2,620,000)	\$35,693,547	\$5,130,702	\$423,000	\$404,880,819	\$743,805,729

Duquesne Light Company
Historic Test Year at Current Rates
12 Month Period Ended December 31, 2005
Adjusted for STAS Roll-in to Distribution Revenue and Removal of SECA and CTC Revenue

A	B	C	D	E	F
Line	Rate Class	Distribution Present Rate Revenue	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Revenue
1	RS	\$152,476,205	\$6,906,569	\$175,627,283	\$335,010,057
2	RH	\$5,191,037	\$692,275	\$17,370,625	\$23,253,937
3	RA	\$779,226	\$86,132	\$2,133,584	\$2,998,941
4	GS/GM	\$64,281,070	\$6,216,360	\$139,580,013	\$210,077,443
5	GMH	\$4,343,417	\$672,456	\$15,129,727	\$20,145,599
6	GL	\$30,177,416	\$537,102	\$16,731,854	\$47,446,372
7	GLH	\$2,794,432	\$96,868	\$2,514,334	\$5,405,633
8	L	\$10,666,043	\$486,534	\$7,737,544	\$18,890,121
9	HVPS	\$380,264	\$1,476,989	\$20,684,715	\$22,541,967
10	AL	\$927	\$9	\$967	\$1,903
11	SE	\$1,493,936	\$17,321	\$1,083,832	\$2,595,089
12	SM	\$9,136,782	\$19,509	\$1,264,301	\$10,420,591
13	SH	\$73,296	\$512	\$82,296	\$156,104
14	MTS	\$590,799	\$11,348	\$403,811	\$1,005,957
15	PAL	\$173,013	\$563	\$26,735	\$200,311
16	Total	\$282,557,860	\$17,220,547	\$400,371,619	\$700,150,026
17	Other Electric Revenue				
18	Late Payment Charges (Acct. 450)	\$3,006,000			\$3,006,000
19	Other Revenue (Acct. 451)	\$2,363,000			\$2,363,000
20	Rent Electric Property (Acct. 454)	\$9,751,000			\$9,751,000
21	Pro Forma Adjustments	\$581,000			\$581,000
22	Sales for Resale (Acct. 447)			\$4,509,000	\$4,509,000
23	Transmission - EGS (Acct. 456)		\$14,826,000		\$14,826,000
24	Transmission - Wholesale (Acct. 456)		\$3,647,000		\$3,647,000
25	Total Other	\$15,701,000	\$18,473,000	\$4,509,000	\$38,683,000
26	Total Operating Revenue	\$298,258,860	\$35,693,547	\$404,880,619	\$738,833,026

Duquesne Light Company
Historic Test Year at Proposed Distribution Rates
12 Month Period Ended December 31, 2005 at Customer Shopping Levels

A	B	C	D	E	F	G
Line	Rate Class	Distribution Proposed Rate Revenue	Transmission Present Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue	Total Revenue Change
1	RS	\$210,452,734	\$6,906,569	\$175,627,283	\$392,986,585	\$57,976,528
2	RH	\$13,597,058	\$692,275	\$17,370,625	\$31,659,958	\$8,406,021
3	RA	\$1,394,929	\$86,132	\$2,133,584	\$3,614,645	\$615,704
4	GS/GM	\$86,648,161	\$6,216,360	\$139,580,013	\$232,444,535	\$22,367,091
5	GMH	\$7,402,716	\$672,456	\$15,129,727	\$23,204,898	\$3,059,299
6	GL	\$63,217,578	\$537,102	\$16,731,854	\$80,486,535	\$33,040,163
7	GLH	\$8,298,818	\$96,868	\$2,514,334	\$10,910,020	\$5,504,386
8	L	\$21,642,053	\$486,534	\$7,737,544	\$29,866,131	\$10,976,010
9	HVPS	\$541,178	\$1,476,989	\$20,684,715	\$22,702,882	\$160,914
10	AL	\$1,103	\$9	\$967	\$2,079	\$176
11	SE	\$1,511,430	\$17,321	\$1,083,832	\$2,612,583	\$17,494
12	SM	\$9,143,564	\$19,509	\$1,264,301	\$10,427,374	\$6,783
13	SH	\$124,924	\$512	\$82,296	\$207,732	\$51,628
14	MTS	\$589,652	\$11,348	\$403,811	\$1,004,810	(\$1,147)
15	PAL	\$121,453	\$563	\$26,735	\$148,751	(\$51,560)
16	Total	\$424,687,350	\$17,220,547	\$400,371,619	\$842,279,516	\$142,129,490
17	Other Electric Revenues					
18	Late Payment Charges (Acct. 450)	\$3,006,000			\$3,006,000	\$0
19	Other Revenue (Acct. 451)	\$2,363,000			\$2,363,000	\$0
20	Rent Electric Property (Acct. 454)	\$9,751,000			\$9,751,000	\$0
21	Pro Forma Adjustments	\$581,000			\$581,000	\$0
22	Sales for Resale (Acct. 447)			\$4,509,000	\$4,509,000	\$0
23	Transmission - EGS (Acct. 456)		\$14,826,000		\$14,826,000	\$0
24	Transmission - Wholesale (Acct. 456)		\$3,647,000		\$3,647,000	\$0
25	Total Other	\$15,701,000	\$18,473,000	\$4,509,000	\$38,683,000	\$0
26	Total Operating Revenue	\$440,388,350	\$35,693,547	\$404,880,619	\$880,962,516	\$142,129,490

Duquesne Light Company
Historic Test Year at Proposed Transmission Rates
12 Month Period Ended December 31, 2005 at Customer Shopping Levels

A	B	C	D	E	F	G
Line	Rate Class	Distribution Present Rate Revenue	Transmission Proposed Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue	Total Revenue Change
1	RS	\$152,476,205	\$18,691,452	\$175,627,283	\$346,794,940	\$11,784,883
2	RH	\$5,191,037	\$1,096,112	\$17,370,625	\$23,657,774	\$403,837
3	RA	\$779,226	\$208,306	\$2,133,584	\$3,121,116	\$122,174
4	GS/GM	\$64,281,070	\$6,307,594	\$139,580,013	\$210,168,677	\$91,234
5	GMH	\$4,343,417	\$797,180	\$15,129,727	\$20,270,323	\$124,724
6	GL	\$30,177,416	\$1,273,482	\$16,731,854	\$48,182,752	\$736,380
7	GLH	\$2,794,432	\$158,830	\$2,514,334	\$5,467,596	\$61,962
8	L	\$10,666,043	\$652,844	\$7,737,544	\$19,056,431	\$166,310
9	HVPS	\$380,264	\$1,378,653	\$20,684,715	\$22,443,631	(\$98,336)
10	AL	\$927	\$0	\$967	\$1,894	(\$9)
11	SE	\$1,493,936	\$0	\$1,083,832	\$2,577,768	(\$17,321)
12	SM	\$9,136,782	\$0	\$1,264,301	\$10,401,082	(\$19,509)
13	SH	\$73,296	\$0	\$82,296	\$155,592	(\$512)
14	MTS	\$590,799	\$22,478	\$403,811	\$1,017,088	\$11,131
15	PAL	\$173,013	\$0	\$26,735	\$199,748	(\$563)
16	Total	\$282,557,860	\$30,586,931	\$400,371,619	\$713,516,410	\$13,366,384
17	Other Electric Revenue					
18	Late Payment Charges (Acct. 450)	\$3,006,000			\$3,006,000	\$0
19	Other Revenue (Acct. 451)	\$2,363,000			\$2,363,000	\$0
20	Rent Electric Property (Acct. 454)	\$9,751,000			\$9,751,000	\$0
21	Pro Forma Adjustments	\$581,000			\$581,000	\$0
22	Sales for Resale (Acct. 447)			\$4,509,000	\$4,509,000	\$0
23	Transmission - EGS (Acct. 456) (1)		\$24,286,255		\$24,286,255	\$9,460,255
24	Transmission - Wholesale (Acct. 456)		\$3,647,000		\$3,647,000	\$0
25	Total Other	\$15,701,000	\$27,933,255	\$4,509,000	\$48,143,255	\$9,460,255
26	Total Operating Revenue	\$298,258,860	\$58,520,186	\$404,880,619	\$761,659,665	\$22,826,639

1/ Calculated as the difference between total proposed revenue at retail rates assuming no customer shopping and calculated POLR revenue.

Duquesne Light Company
Historic Test Year at Proposed Distribution and Transmission Rates
12 Month Period Ended December 31, 2005 at Customer Shopping Levels

A	B	C	D	E	F	G
Line	Rate Class	Distribution Proposed Rate Revenue	Transmission Proposed Rate Revenue (w/shopping)	Generation Present Rate Revenue (w/shopping)	Total Proposed Rate Revenue	Total Revenue Change
1	RS	\$210,452,734	\$18,691,452	\$175,627,283	\$404,771,468	\$69,761,411
2	RH	\$13,597,058	\$1,096,112	\$17,370,625	\$32,063,795	\$8,809,858
3	RA	\$1,394,929	\$208,306	\$2,133,584	\$3,736,819	\$737,878
4	GS/GM	\$86,648,161	\$6,307,594	\$139,580,013	\$232,535,769	\$22,458,325
5	GMH	\$7,402,716	\$797,180	\$15,129,727	\$23,329,622	\$3,184,023
6	GL	\$63,217,578	\$1,273,482	\$16,731,854	\$81,222,915	\$33,776,543
7	GLH	\$8,298,818	\$158,830	\$2,514,334	\$10,971,982	\$5,566,349
8	L	\$21,642,053	\$652,844	\$7,737,544	\$30,032,440	\$11,142,319
9	HVPS	\$541,178	\$1,378,653	\$20,684,715	\$22,604,545	\$62,578
10	AL	\$1,103	\$0	\$967	\$2,070	\$167
11	SE	\$1,511,430	\$0	\$1,083,832	\$2,595,262	\$172
12	SM	\$9,143,564	\$0	\$1,264,301	\$10,407,865	(\$12,726)
13	SH	\$124,924	\$0	\$82,296	\$207,220	\$51,116
14	MTS	\$589,652	\$22,478	\$403,811	\$1,015,941	\$9,983
15	PAL	\$121,453	\$0	\$26,735	\$148,188	(\$52,123)
16	Total	\$424,687,350	\$30,586,931	\$400,371,619	\$855,645,900	\$155,495,874
17	Other Electric Revenue					
18	Late Payment Charges (Acct. 450)	\$3,006,000			\$3,006,000	\$0
19	Other Revenue (Acct. 451)	\$2,363,000			\$2,363,000	\$0
20	Rent Electric Property (Acct. 454)	\$9,751,000			\$9,751,000	\$0
21	Pro Forma Adjustments	\$581,000			\$581,000	\$0
22	Sales for Resale (Acct. 447)			\$4,509,000	\$4,509,000	\$0
23	Transmission - EGS (Acct. 456) (1)		\$24,286,255		\$24,286,255	\$9,460,255
24	Transmission - Wholesale (Acct. 456)		\$3,647,000		\$3,647,000	\$0
25	Total Other	\$15,701,000	\$27,933,255	\$4,509,000	\$48,143,255	\$9,460,255
26	Total Operating Revenue	\$440,388,350	\$58,520,186	\$404,880,619	\$903,789,155	\$164,956,129

1/ Calculated as the difference between total proposed revenue at retail rates assuming no customer shopping and calculated POLR revenue.

Duquesne Light Company
Historic Test Year at Current Rates
12 Month Period Ended December 31, 2005 Assuming No Customer Shopping (i.e. 100% POLR Load)

A	B	C	D	E	F	G	H	
Line	Rate Class	Number of Customers	Distribution Sales (kWh)	Distribution Present Rate Revenue	Transmission Present Rate Revenue (No shopping)	Generation Present Rate Revenue (No shopping)	Total Revenue	
1	RS	496,985	3,779,144,237	\$153,623,214	\$9,534,145	\$238,190,160	\$401,347,519	
2	RH	24,592	333,813,609	\$5,254,085	\$705,334	\$17,540,363	\$23,499,783	
3	RA	3,090	42,981,034	\$787,698	\$110,477	\$2,724,080	\$3,622,255	
4	GS/GM	54,856	3,032,495,449	\$64,424,825	\$9,328,591	\$202,104,436	\$275,857,851	
5	GMH	3,452	307,688,600	\$4,332,572	\$749,538	\$17,079,312	\$22,161,421	
6	GL	731	3,232,193,457	\$30,437,516	\$7,491,966	\$173,405,745	\$211,335,226	
7	GLH	118	544,916,640	\$2,788,863	\$1,395,631	\$29,322,794	\$33,507,288	
8	L	23	1,439,533,615	\$10,708,734	\$3,035,103	\$77,247,710	\$90,991,547	
9	HVPS	2	1,159,756,407	\$403,103	\$2,833,057	\$62,220,119	\$65,456,278	
10	AL	3	102,570	\$1,008	\$100	\$3,883	\$4,991	
11	SE	1	27,853,143	\$1,475,455	\$17,325	\$1,083,989	\$2,576,769	
12	SM	610	30,430,407	\$9,148,976	\$19,623	\$1,320,288	\$10,488,887	
13	SH	14	934,352	\$72,915	\$505	\$81,477	\$154,897	
14	MTS	1,747	11,140,857	\$593,200	\$20,889	\$760,783	\$1,374,872	
15	PAL	261	960,628	\$172,109	\$570	\$27,255	\$199,934	
16	Total	586,485	13,943,945,005	\$284,224,272	\$35,242,853	\$823,112,393	\$1,142,579,518	
17	Other Electric Revenue							
18	Late Payment Charges (Acct. 450)				\$3,006,000		\$3,006,000	
19	Other Revenue (Acct. 451)				\$2,363,000		\$2,363,000	
20	Rent Electric Property (Acct. 454)				\$9,751,000		\$9,751,000	
21	Pro Forma Adjustments				\$581,000		\$581,000	
22	Sales for Resale (Acct. 447)					\$4,509,000	\$4,509,000	
23	Transmission - EGS (Acct. 456)						\$0	
24	Transmission - Wholesale (Acct. 456)					\$3,647,000	\$3,647,000	
25	Total Other				\$10,332,000	\$3,647,000	\$4,509,000	
26	Total Operating Revenue				\$294,556,272	\$38,889,853	\$827,621,393	\$1,166,436,518

Duquesne Light Company
Historic Test Year at Proposed Distribution Rates
12 Month Period Ended December 31, 2005 Assuming No Customer Shopping (i.e. 100% POLR Load)

A	B	C	D	E	F	G	H
Line	Rate Class	Distribution Proposed Rate Revenue	Transmission Present Rate Revenue (No shopping)	Generation Present Rate Revenue (No shopping)	Total Proposed Rate Revenue	Total Revenue Change	Total Percent Change
1	RS	\$210,452,734	\$9,534,145	\$238,190,160	\$458,177,038	\$56,829,520	14.2%
2	RH	\$13,597,058	\$705,334	\$17,540,363	\$31,842,756	\$8,342,973	35.5%
3	RA	\$1,394,929	\$110,477	\$2,724,080	\$4,229,487	\$607,232	16.8%
4	GS/GM	\$86,648,161	\$9,328,591	\$202,104,436	\$298,081,188	\$22,223,336	8.1%
5	GMH	\$7,402,716	\$749,538	\$17,079,312	\$25,231,565	\$3,070,144	13.9%
6	GL	\$63,217,578	\$7,491,966	\$173,405,745	\$244,115,289	\$32,780,062	15.5%
7	GLH	\$8,298,818	\$1,395,631	\$29,322,794	\$39,017,243	\$5,509,955	16.4%
8	L	\$21,642,053	\$3,035,103	\$77,247,710	\$101,924,866	\$10,933,318	12.0%
9	HVPS	\$541,178	\$2,833,057	\$62,220,119	\$65,594,354	\$138,075	0.2%
10	AL	\$1,103	\$100	\$3,883	\$5,086	\$95	1.9%
11	SE	\$1,511,430	\$17,325	\$1,083,989	\$2,612,743	\$35,975	1.4%
12	SM	\$9,143,564	\$19,623	\$1,320,288	\$10,483,476	(\$5,411)	-0.1%
13	SH	\$124,924	\$505	\$81,477	\$206,906	\$52,009	33.6%
14	MTS	\$589,652	\$20,889	\$760,783	\$1,371,323	(\$3,548)	-0.3%
15	PAL	\$121,453	\$570	\$27,255	\$149,277	(\$50,656)	-25.3%
16	Total	\$424,687,350	\$35,242,853	\$823,112,393	\$1,283,042,596	\$140,463,078	12.3%
17	Other Electric Revenue						
18	Late Payment Charges (Acct. 450)	\$3,006,000			\$3,006,000	\$0	
19	Other Revenue (Acct. 451)	\$2,363,000			\$2,363,000	\$0	
20	Rent Electric Property (Acct. 454)	\$9,751,000			\$9,751,000	\$0	
21	Pro Forma Adjustments	\$581,000			\$581,000	\$0	
22	Sales for Resale (Acct. 447)			\$4,509,000	\$4,509,000	\$0	
23	Transmission - EGS (Acct. 456)				\$0	\$0	
24	Transmission - Wholesale (Acct. 456)		\$3,647,000		\$3,647,000	\$0	
25	Total Other	\$15,701,000	\$3,647,000	\$4,509,000	\$23,857,000	\$0	
26	Total Operating Revenue	\$440,388,350	\$38,889,853	\$827,621,393	\$1,306,899,596	\$140,463,078	12.0%

Duquesne Light Company
Historic Test Year at Proposed Transmission Rates
12 Month Period Ended December 31, 2005 Assuming No Customer Shopping (i.e. 100% POLR Load)

A	B	C	D	E	F	G	H
Line	Rate Class	Distribution Present Rate Revenue	Transmission Proposed Rate Revenue (No shopping)	Generation Present Rate Revenue (No shopping)	Total Proposed Rate Revenue	Total Revenue Change	Total Percent Change
1	RS	\$152,476,205	\$25,322,114	\$238,190,160	\$415,988,479	\$14,640,961	3.6%
2	RH	\$5,191,037	\$1,105,592	\$17,540,363	\$23,836,992	\$337,210	1.4%
3	RA	\$779,226	\$263,063	\$2,724,080	\$3,766,369	\$144,114	4.0%
4	GS/GM	\$64,281,070	\$9,139,770	\$202,104,436	\$275,525,275	(\$332,576)	-0.1%
5	GMH	\$4,343,417	\$887,333	\$17,079,312	\$22,310,061	\$148,639	0.7%
6	GL	\$30,177,416	\$10,004,036	\$173,405,745	\$213,587,196	\$2,251,970	1.1%
7	GLH	\$2,794,432	\$1,711,331	\$29,322,794	\$33,828,557	\$321,269	1.0%
8	L	\$10,666,043	\$3,478,085	\$77,247,710	\$91,391,838	\$400,291	0.4%
9	HVPS	\$380,264	\$2,935,764	\$62,220,119	\$65,536,146	\$79,868	0.1%
10	AL	\$927	\$0	\$3,883	\$4,810	(\$181)	-3.6%
11	SE	\$1,493,936	\$0	\$1,083,989	\$2,577,925	\$1,156	0.0%
12	SM	\$9,136,782	\$0	\$1,320,288	\$10,457,070	(\$31,817)	-0.3%
13	SH	\$73,296	\$0	\$81,477	\$154,773	(\$124)	-0.1%
14	MTS	\$590,799	\$26,098	\$760,783	\$1,377,680	\$2,808	0.2%
15	PAL	\$173,013	\$0	\$27,255	\$200,267	\$333	0.2%
16	Total	\$282,557,860	\$54,873,186	\$823,112,393	\$1,160,543,439	\$17,963,921	1.6%
17	Other Electric Revenue						
18	Late Payment Charges (Acct. 450)	\$3,006,000			\$3,006,000	\$0	
19	Other Revenue (Acct. 451)	\$2,363,000			\$2,363,000	\$0	
20	Rent Electric Property (Acct. 454)	\$9,751,000			\$9,751,000	\$0	
21	Pro Forma Adjustments	\$581,000			\$581,000	\$0	
22	Sales for Resale (Acct. 447)			\$4,509,000	\$4,509,000	\$0	
23	Transmission - EGS (Acct. 456)				\$0	\$0	
24	Transmission - Wholesale (Acct. 456)		\$3,647,000		\$3,647,000	\$0	
25	Total Other	\$15,701,000	\$3,647,000	\$4,509,000	\$23,857,000	\$0	
26	Total Operating Revenue	\$298,258,860	\$58,520,186	\$827,621,393	\$1,184,400,439	\$17,963,921	1.5%

Duquesne Light Company
Historic Test Year at Proposed Distribution and Transmission Rates
12 Month Period Ended December 31, 2005 Assuming No Customer Shopping (i.e. 100% POLR Load)

A	B	C	D	E	F	G	H
Line	Rate Class	Distribution Proposed Rate Revenue	Transmission Proposed Rate Revenue (No shopping)	Generation Present Rate Revenue (No shopping)	Total Proposed Rate Revenue	Total Revenue Change	Total Percent Change
1	RS	\$210,452,734	\$25,322,114	\$238,190,160	\$473,965,008	\$72,617,489	18.1%
2	RH	\$13,597,058	\$1,105,592	\$17,540,363	\$32,243,013	\$8,743,231	37.2%
3	RA	\$1,394,929	\$263,063	\$2,724,080	\$4,382,072	\$759,818	21.0%
4	GS/GM	\$86,648,161	\$9,139,770	\$202,104,436	\$297,892,367	\$22,034,515	8.0%
5	GMH	\$7,402,716	\$887,333	\$17,079,312	\$25,369,360	\$3,207,938	14.5%
6	GL	\$63,217,578	\$10,004,036	\$173,405,745	\$246,627,359	\$35,292,133	16.7%
7	GLH	\$8,298,818	\$1,711,331	\$29,322,794	\$39,332,943	\$5,825,655	17.4%
8	L	\$21,642,053	\$3,478,085	\$77,247,710	\$102,367,848	\$11,376,300	12.5%
9	HVPS	\$541,178	\$2,935,764	\$62,220,119	\$65,697,061	\$240,782	0.4%
10	AL	\$1,103	\$0	\$3,883	\$4,986	(\$5)	-0.1%
11	SE	\$1,511,430	\$0	\$1,083,989	\$2,595,419	\$18,650	0.7%
12	SM	\$9,143,564	\$0	\$1,320,288	\$10,463,852	(\$25,035)	-0.2%
13	SH	\$124,924	\$0	\$81,477	\$206,401	\$51,504	33.3%
14	MTS	\$589,652	\$26,098	\$760,783	\$1,376,533	\$1,661	0.1%
15	PAL	\$121,453	\$0	\$27,255	\$148,707	(\$51,226)	-25.6%
16	Total	\$424,687,350	\$54,873,186	\$823,112,393	\$1,302,672,928	\$160,093,410	14.0%
17	Other Electric Revenue						
18	Late Payment Charges (Acct. 450)	\$3,006,000			\$3,006,000	\$0	
19	Other Revenue (Acct. 451)	\$2,363,000			\$2,363,000	\$0	
20	Rent Electric Property (Acct. 454)	\$9,751,000			\$9,751,000	\$0	
21	Pro Forma Adjustments	\$581,000			\$581,000	\$0	
22	Sales for Resale (Acct. 447)			\$4,509,000	\$4,509,000	\$0	
23	Transmission - EGS (Acct. 456)				\$0	\$0	
24	Transmission - Wholesale (Acct. 456)		\$3,647,000		\$3,647,000	\$0	
25	Total Other	\$15,701,000	\$3,647,000	\$4,509,000	\$23,857,000	\$0	
26	Total Operating Revenue	\$440,388,350	\$58,520,186	\$827,621,393	\$1,326,529,928	\$160,093,410	13.7%

Duquesne Light Company
 Before The Pennsylvania Public Utility Commission
 Historic Year - 12 Months Ended December 31 , 2005
 (\$ in Thousands)

Schedule D-7
 Witness: R.O'Brien
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Adjustment for Salaries & Wages

Line #	Description	[1] Account Number	[2] Recorded Year 2005	[3] Redistribute General Categories	[4] Payroll As Distributed	[5] Total Pro Forma Payroll	[6] Adjustment
<u>OPERATIONS</u>							
1	Production	500-508	\$ -		\$ -	\$ -	\$ -
2	Generation	548-550	-		-	-	-
3	Transmission	560-567	1,140		1,140	40	1,180
4	Distribution	580-588	11,358		11,358	398	11,757
5	Customer Accounts	901-905	9,575		9,575	336	9,911
6	Customer service and information	907-910	271		271	10	281
7	Sales	911-916	-		-	-	-
8	Administration and general	920-931	23,246		23,246	815	24,061
9	Total Operations	Sum L 1 to L 8	<u>45,591</u>	<u>-</u>	<u>45,591</u>	<u>1,599</u>	<u>47,190</u>
<u>MAINTENANCE</u>							
10	Production	510-514	-		-	-	-
11	Generation	551-557	-		-	-	-
12	Transmission	568-573	672		672	24	695
13	Distribution	590-598	5,523		5,523	194	5,716
14	Administration and general	935	3,907		3,907	137	4,044
15	Total Maintenance	Sum L 10 to L 14	<u>10,101</u>	<u>-</u>	<u>10,101</u>	<u>354</u>	<u>10,456</u>
16	Total Direct Payroll	L 9 + L 15	55,693	-	55,693	\$ 1,953	\$ 57,646
17	Percent Increase	L 16, C 5 / C 4					<u>3.507%</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

Schedule D-7
 Witness: R.O'Brien
 Page 2 of 2

Adjustment for Salaries & Wages

Line #	Description	Reference Or Function	Union	Non-Union	Annualized Amounts	Amounts	Amounts	Pro Forma Total Payroll
1	O & M Payroll for 2005		\$ 23,898	\$ 27,714	\$ 51,612			
2	O & M Overtime for 2005		3,510	571	4,081			
3	Total O & M Payroll for 2005	L 1 + L 2	27,408	28,285	55,693			
4	Pro Forma Rate increase 10/1/05		4.00%					
5	Pro Forma Rate increase 1/1/06			4.00%				
6	Number of Months for Annualization		9	12				
7	Pro Forma Existing Employees Annualization Adjustment	L 3 * (L 4 to 6) / 12 Sum L 7	\$ 822	\$ 1,131	1,953			
9	Total Pro Forma - Existing Employees	[4] L 3 + L 8				\$ 57,646		
<u>Pro Forma For New Employees</u>								
10	Changes to Employee Numbers		-	-				
11	Changes to Employee Numbers		-	-				
12	Total New Employees - On Company List	L 10 + L 11				\$ -		
13	Increase for Overtime	L 2 / L 1 * L 10				-		
14	Sub-Total -- Total Pay at Present Rates	Sum L 10 to L 13	-	-		-		
15	Increase for Pay Rates	L 4 or L 5 * L 14	-	-		-		
16	Pro Forma Increase for Change in Employees	L 14 + L 15	-	-		-		
17	Total Pro Forma Payroll	L 7 + L 16	\$ 822	\$ 1,131		\$ 57,646		
18	Total O & M Payroll for 2005	[3] L 3				55,693		
19	Payroll Increase	[6] L 17 - L 18					\$ 1,953	
20	Percent Increase over 2005 Recorded	L 19 / L 18						3.507%

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

Schedule D-8
Witness: R.O'Brien
Page 1 of 1

Rate Case Expense Normalization

Line #	Description	[1] Reference	[2] Amount	[3] Sub-Total	[4] Total
<u>EXPENDITURES TO 12-31-05</u>					
1	Expended in 2005		\$ 1,798		
2	Total Recorded at 12-31-05	Line 1		1,798	
<u>EXPENDITURES FOR 2006</u>					
3	Estimated Expenditures for 2006		3,313		
4	Sub-Total	Line 3		<u>3,313</u>	
<u>TOTAL EXPENDITURES FOR RATE FILING</u>					
5	TOTAL COSTS	L 2 + L 4			<u>\$ 5,111</u>
6	Normalized over 3 years (Line 5 / 3)	<u>3</u>			<u>\$ 1,704</u>

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

Schedule D-9
Witness: R.O'Brien
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Adjustment for Employee Benefits and Pension

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4]	[5] Total
<u>EMPLOYEE BENEFITS</u>						
1	Total Benefits Expensed		\$ 9,766			
2	Number of average FTEs for 2005		1,350			
3	Average 2005 Expense Per FTE	L 1 / L 2		\$ 7,234		
4	Additional FTEs for Annualization	Pg 2 of 2		42		
5	Annualization of Benefits	L 3 * L 4				\$ 304
6						
7						
8						
<u>PENSION COSTS</u>						
9	Pension Payment		\$ 20,000			
10	Pension Capitalization Factor		0.4936			
11	Pension Payment To Be Capitalized	L 9 * L 10	9,872			
12	Pension Payment To Be Expensed	L 9 - L 11		\$ 10,128		
13	FAS 87 Pension Capitalized		1,129			
14	FAS 87 Pension Expensed			1,141		
15	Pension Adjustment to Plant	L 11 - L 13	<u>\$ 8,743</u>			
16	Additional Pension Expense	L 12 - L 14				8,987
17	Pro Forma Pension and Benefits Adjustment (Line 5 + Line 16)					<u>\$ 9,291</u>

Duquesne Light Company
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Historic Year - 12 Months Ended December 31 , 2005
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Schedule D-9
Witness: R.O'Brien
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Adjustment for Employee Benefits and Pension

Line #	Description	[1] Reference	[2] Employees Added	[3] Months Remaining In Year	[4] Number of Employee Months [2] * [3]	[5] Number of Full Time Equivalent
<u>Number of FTEs</u>						
1	Employees at 12-31-04					1400
Employees Added in 2005						
2	---January to March		0	1.5	0	
3	---March to June		0	4.5	0	
4	---July to Sept		0	7.5	0	
5	---October to December		90	10.5	570	
6	Total	Sum L 2 to L 5	<u>90</u>		<u>570</u>	
7	Additional FTEs for 2005	[4] / 12				<u>48</u>
8	Average FTEs for 2005	L 1 + L 7				<u>1,448</u>
9	FTEs not included in Average	[2] L 6 - L 8				<u>42</u>

Duquesne Light Company
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 Witness: R.O'Brien
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Uncollectible Accounts

Line #	Description	[1] Reference	[2] Uncollectible Expense	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
1	2004		\$ 7,856	\$ 746,744	1.05%	
2	2005		\$ 11,676	\$ 708,409	1.65%	
3	Two Year Average Sum (Line 1 & Line 2) / 2	2	\$ 9,766	\$ 727,577		1.34%
4	Factor Used in Revenue Requirement Calculation					1.34%

		CAP Expense	Uncollectible	Other	Total Sum [2] to [4]
Breakdown of Uncollectible Expense					
5	<u>2004 Recorded</u>	\$ 4,085	\$ 7,856	\$ -	\$ 11,941
6	<u>2005 Recorded</u>	\$ 6,424	\$ 11,676	\$ 1,015	\$ 19,115
7	Pro Forma Adjustment				-
8	Total for Test Year				<u>\$ 19,115</u>

Duquesne Light Company
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Communication Annualization

Line	[1]	[2]	[3]	[4]	[5]
#	Description	Reference	Amount	Sub-Total	Total
1	Monthly Rental Charge beginning in July 2006		\$ 75		
2	Number of Months in Historic Year		-		
3	Total in Budget	L 1 * L 2		\$ -	
<i><u>Annualization Adjustment to reflect full year in Historic Year</u></i>					
4	Monthly Rental Charge beginning in July 2006		\$ 75		
5	Number of Months To Annualize for full year		12		
6	Annualization Adjustment	L 4 * L 5		900	
7	Total Test Year Amount	L 3 + L 6			<u>\$ 900</u>

Duquesne Light Company
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Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

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Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2] Actual Amounts 2005	[3] Pro Forma Adjustments	[4] Pro Forma Tax Expense 2005
1	PURTA Taxes	408.1	\$ 733	\$ -	\$ 733
2	Capital Stock		2,250		2,250
3	Real Estate Tax		200		200
4	Miscellaneous	408.3	67		67
5	Social Security	408.2	4,149	161	4,310
6	FUTA	408.4	46	2	48
7	SUTA		496	19	515
8	City of Pittsburgh Payroll Tax		383	15	398
9	Gross Receipts		40,635	1,152	41,787
10	Other to balance				
11	Total	Sum L 1 to L 10	<u>\$ 48,959</u>	<u>\$ 1,349</u>	<u>\$ 50,308</u>
<u>Revenues Not subject to Revenue Taxes</u>					
12	Less: Non-taxable Revenues				
13	---Miscellaneous		2,363		
14	---Rent		9,751		
15	---Other		20,403		
16	Other Revenues				
17	Total	Sum L 12 to L 16	<u>\$ 32,517</u>	<u>5.90%</u>	<u>\$ 1,919</u>

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Taxes Other Than Income Taxes

Line #	Description	[1] Account Number	[2] 2004	[3] 2005	[4] Factor	[5] Pro Forma Payroll Tax Adjustments
1	Total Payroll Charged to Expense		\$ 45,871	\$ 50,200		\$ 1,953
2	FICA Expense		\$ 3,592	\$ 4,149		
3	FICA Expense - Percent	L 2 / L 1	7.83%	8.26%	8.26%	
4	Pro Forma FICA Expense on Pro Forma S&W	[4] L 1 * L 3				\$ 161
5	FUTA Expense		\$ 45	\$ 46		
6	FUTA Expense - Percent	L 5 / L 1	0.10%	0.09%	0.09%	
7	Pro Forma FUTA Expense on Pro Forma S&W	[4] L 1 * L 6				2
8	SUTA Expense		\$ 463	\$ 496		
9	SUTA Expense - Percent	L 8 / L 1	1.01%	0.99%	0.99%	
10	Pro Forma SUTA Expense on Pro Forma S&W	[4] L 1 * L 9				19
11	City of Pittsburgh Payroll Tax Expense		\$ -	\$ 383		
12	City of Pittsburgh Expense - Percent	L 11 / L 1	0.00%	0.76%	0.76%	
13	Pro Forma Expense on Pro Forma S&W	[4] L 1 * L 12				15
14	Pro Forma Adjustment	Sum L 4 to L 13				\$ 197

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 Witness: R.O'Brien
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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	Annualized Depreciation Rate			
			12/31/04	12/31/05		Pro Forma 2005	PF Year End YE 2005		
INTANGIBLE PLANT									
1	Organization	301	\$ 100	\$ 100		\$ -	\$ -		
2	Franchise & Consent	302	7	7		-	-		
3	Miscellaneous Intangible Plant	303	22,662	27,029	0.0931	2,312	2,152	0.0796	
4	TOTAL INTANGIBLE	Sum L 1 to L 3	22,769	27,136		2,312	2,152		
PRODUCTION PLANT--Steam									
5	Land and land rights	310	-	-		-	-		
6	Structures, Improvements	311	-	-		-	-		
7	Misc. Power Plant equipment	316	-	-		-	-		
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-		-	-		
PRODUCTION PLANT--Other									
9	Land and land rights	340	-	-		-	-		
10	Structures, Improvements	341	-	-		-	-		
11	Misc Power Plant Equipment	346	-	-		-	-		
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-		-	-		
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-		-	-		
TRANSMISSION PLANT									
14	Land and land rights	350	11,041	11,035	0.0000	-	-	0.0000	
15	Structures, Improvements	352	6,766	7,518	0.0347	237	253	0.0336	
16	Station Equipment	353	92,010	146,479	0.0265	3,443	4,101	0.0280	
17	Towers and Fixtures	354	60,611	64,349	0.0221	1,373	1,441	0.0224	
18	Poles and Fixtures	355	7,529	9,301	0.0181	155	183	0.0197	
19	Overhead Conductors & Devices	356	39,462	42,565	0.0181	799	770	0.0181	
20	Underground Conduit	357	36,594	37,289	0.0198	735	735	0.0197	
21	Underground Conductors & Devices	358	19,896	20,073	0.0140	281	281	0.0140	
22	Road and Trails	359	4	4	0.0326	-	-	0.0324	
23	Asset Retirement Costs	359.1	-	-		-	-		
24	Other Transmission Plant		-	-		-	-		
25			-	-		-	-		
26			-	-		-	-		
27			-	-		-	-		
28	TOTAL TRANSMISSION PLANT	Sum L 14 to L 27	273,913	338,613		7,023	7,764		

Duquesne Light Company
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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			PLANT BALANCE		Annualized Depreciation Rate	DEPRECIATION EXPENSE		Annualized Depreciation Rate	
			12/31/04	12/31/05		Pro Forma 2005	PF Year End YE 2005		
DISTRIBUTION PLANT									
29	Land and land rights	360	9,839	9,968	0.00000	-	-	0.00000	
30	Structures, Improvements	361	46,509	47,320	0.02650	1,212	1,202	0.02540	
31	Station Equipment	362	318,003	270,860	0.02170	6,717	6,284	0.02320	
32	Storage Battery Equipment	363	-	-	-	-	-	0.00000	
33	Poles, Towers and Fixtures	364	270,839	281,433	0.01930	6,537	6,051	0.02150	
34	Overhead Conductors and Devices	365	254,165	279,778	0.02030	6,195	6,407	0.02290	
35	Underground Conduit	366	88,822	90,830	0.01440	1,318	1,844	0.02030	
36	Underground Conductors and Devices	367	171,218	187,281	0.02230	4,885	4,139	0.02210	
37	Line Transformers	368	192,831	211,824	0.02905	6,602	6,312	0.02980	
38	Services	369	71,811	74,101	0.01800	1,372	1,186	0.01600	
39	Meters	370	56,183	87,781	0.02830	1,713	2,458	0.02800	
40	Meter Communications Equipment	370.1	19,705	19,779	0.13110	2,589	2,508	0.12680	
41	Leased Property On Customers Premises	372	-	-	-	-	-	-	
42	Street Lighting and Signaling Systems	373	29,192	32,433	0.02530	809	710	0.02190	
43									
44	TOTAL DISTRIBUTION PLANT	Sum L 29 to L 43	<u>1,528,917</u>	<u>1,593,388</u>		<u>39,949</u>	<u>39,101</u>		
GENERAL PLANT									
45	Land and land rights	389	5,859	5,859	-	-	-	-	
46	Structures, Improvements	390	57,187	61,347	0.03570	1,800	2,190	0.03570	
47	Office furniture	391.1	5,173	5,229	0.05000	258	1,124	0.21490	
48	Office furniture - Post 1-1-05	391.1	-	-	0.05000	-	-	0.05000	
49	Office equipment	391.2	12,350	3,945	0.20000	2,959	227	0.05760	
50	Office equipment - Post 1-1-05	391.2	-	7,031	0.20000	-	1,406	0.20000	
51	Transportation equipment	392	34,758	43,294	0.06770	3,058	2,931	0.06770	
52	Store equipment	393	1,993	1,935	0.03330	66	137	0.07100	
53	Store equipment - Post 1-1-05	393	-	-	0.03330	-	-	0.03330	
54	Tools, shop and garage equipment	394	9,366	9,092	0.04000	390	915	0.10060	
55	Tools, shop and garage equipment - Post 1-1-05	394	-	435	0.04000	-	17	0.04000	
56	Laboratory equipment	395	5,182	4,920	0.05000	263	698	0.14190	
57	Laboratory equipment - Post 1-1-05	395	-	147	0.05000	-	7	0.05000	
58	Power operated equipment	396	819	1,025	0.01500	18	18	0.01800	
59	Electric communications equipment	397	44,524	38,109	0.06670	3,281	6,585	0.17280	
60	Electric communications equipment - Post 1-1-05	397	-	17,442	0.06670	-	1,163	0.06670	
61	Miscellaneous equipment	398	471	508	0.05000	25	52	0.10230	
62	Miscellaneous equipment - NEW	398	-	-	0.00000	-	-	0.05000	
63	TOTAL GENERAL	Sum L 45 to L 62	<u>177,682</u>	<u>200,318</u>		<u>12,128</u>	<u>17,470</u>		
64	SUBTOTAL (L6 + L12 + L28 L44 + L63)		1,980,512	2,132,319		59,100	64,335		
65	Amortization of Intangible Assets	303	22,769	27,136		2,312	2,152		
66	Amortization of Leasehold Improvements		7,872	8,561	0.09730	798	1,048	0.12240	
67	TOTAL PLANT IN SERVICE	Sum L 64 to L 66	<u>\$ 2,011,153</u>	<u>\$ 2,168,016</u>		<u>\$ 62,210</u>	<u>\$ 67,535</u>		

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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	Annualized Depreciation Rate			
			12/31/04	12/31/05		Pro Forma 2005	PF Year End YE 2005		
INTANGIBLE PLANT									
1	Organization	301	100	100		\$ -	\$ -		
2	Franchise & Consent	302	7	7		-	-		
3	Miscellaneous Intangible Plant	303	22,662	27,029		-	-		
4	TOTAL INTANGIBLE	Sum L 1 to L 3	22,769	27,136		-	-		
PRODUCTION PLANT—Steam									
5	Land and land rights	310	-	-		-	-		
6	Structures, Improvements	311	-	-		-	-		
7	Misc. Power Plant equipment	316	-	-		-	-		
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-		-	-		
PRODUCTION PLANT—Other									
9	Land and land rights	340	-	-		-	-		
10	Structures, Improvements	341	-	-		-	-		
11	Misc Power Plant Equipment	346	-	-		-	-		
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-		-	-		
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-		-	-		
TRANSMISSION PLANT									
14	Land and land rights	350	11,041	11,035		-	-		
15	Structures, Improvements	352	6,766	7,518		-	-		
16	Station Equipment	353	92,010	146,479		172	172		
17	Towers and Fixtures	354	60,611	64,349		-	-		
18	Poles and Fixtures	355	7,529	9,301		-	-		
19	Overhead Conductors & Devices	356	39,462	42,565		-	-		
20	Underground Conduit	357	36,594	37,289		-	-		
21	Underground Conductors & Devices	358	19,896	20,073		-	-		
22	Road and Trails	359	4	4		-	-		
23	Asset Retirement Costs	359.1	-	-		-	-		
24	Other Transmission Plant		-	-		-	-		
25			-	-		-	-		
26			-	-		-	-		
27			-	-		-	-		
28	TOTAL TRANSMISSION PLANT	Sum L 14 to L 27	273,913	338,613		172	172		

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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			PLANT BALANCE		Annualized Depreciation Rate	DEPRECIATION EXPENSE		Annualized Depreciation Rate	
			12/31/04	12/31/05		Pro Forma 2005	PF Year End YE 2005		
DISTRIBUTION PLANT									
29	Land and land rights	360	9,839	9,968		-	-		
30	Structures, Improvements	361	46,509	47,320		-	-		
31	Station Equipment	362	318,003	270,860		-	-		
32	Storage Battery Equipment	363	-	-		-	-		
33	Poles, Towers and Fixtures	364	270,839	281,433		1,800	1,800		
34	Overhead Conductors and Devices	365	254,165	279,778		900	900		
35	Underground Conduit	366	88,622	90,830		27	27		
36	Underground Conductors and Devices	367	171,218	187,281		900	900		
37	Line Transformers	368	192,831	211,824		744	744		
38	Services	369	71,811	74,101		204	204		
39	Meters	370	56,183	87,781		-	-		
40	Meter Communications Equipment	370.1	19,705	19,779		-	-		
41	Leased Property On Customers Premises	372	-	-		-	-		
42	Street Lighting and Signaling Systems	373	29,192	32,433		3	3		
43									
44	TOTAL DISTRIBUTION PLANT	Sum L 29 to L 43	1,528,917	1,593,368		4,578	4,578		
GENERAL PLANT									
45	Land and land rights	389	5,859	5,859		-	-		
46	Structures, Improvements	390	57,187	61,347		(156)	(156)		
47	Office furniture	391.1	5,173	5,229		-	-		
48	Office furniture - Post 1-1-05	391.1	-	-		-	-		
49	Office equipment	391.2	12,350	3,945		-	-		
50	Office equipment - Post 1-1-05	391.2	-	7,031		-	-		
51	Transportation equipment	392	34,758	43,294		-	-		
52	Store equipment	393	1,993	1,935		-	-		
53	Store equipment - Post 1-1-05	393	-	-		-	-		
54	Tools, shop and garage equipment	394	9,366	9,092		-	-		
55	Tools, shop and garage equipment - Post 1-1-05	394	-	435		-	-		
56	Laboratory equipment	395	5,182	4,920		-	-		
57	Laboratory equipment - Post 1-1-05	395	-	147		-	-		
58	Power operated equipment	396	819	1,025		-	-		
59	Electric communications equipment	397	44,524	38,109		(5)	(5)		
60	Electric communications equipment - Post 1-1-05	397	-	17,442		-	-		
61	Miscellaneous equipment	398	471	508		-	-		
62	Miscellaneous equipment - NEW	398	-	-		-	-		
63	TOTAL GENERAL	Sum L 45 to L 62	177,682	200,318		(161)	(161)		
64	SUBTOTAL (L8 + L12 + L28 L44 + L63)		1,980,512	2,132,319		4,589	4,589		
65	Amortization of Intangible Assets		22,769	27,136		-	-		
66	Amortization of Leasehold Improvements		7,872	8,561		-	-		
67	TOTAL PLANT IN SERVICE	Sum L 64 to L 66	\$ 2,011,153	\$ 2,168,016		\$ 4,589	\$ 4,589		

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Depreciation and Annualization Expense Adjustment

Line #	Description	[1] Account Number	[2] PLANT BALANCE		[4] Annualized Depreciation Rate	[5] DEPRECIATION EXPENSE		[7] Annualized Depreciation Rate
			12/31/04	12/31/05		Pro Forma 2005	PF Year End YE 2005	
INTANGIBLE PLANT								
1	Organization	301	\$ 100	\$ 100		\$ -	\$ -	
2	Franchise & Consent	302	7	7		-	-	
3	Miscellaneous Intangible Plant	303	22,662	27,029		2,312	2,152	
4	TOTAL INTANGIBLE	Sum L 1 to L 3	22,769	27,136		2,312	2,152	
PRODUCTION PLANT--Steam								
5	Land and land rights	310	-	-		-	-	
6	Structures, Improvements	311	-	-		-	-	
7	Misc. Power Plant equipment	316	-	-		-	-	
8	TOTAL PRODUCTION PLANT	Sum L 5 to L 7	-	-		-	-	
PRODUCTION PLANT--Other								
9	Land and land rights	340	-	-		-	-	
10	Structures, Improvements	341	-	-		-	-	
11	Misc Power Plant Equipment	346	-	-		-	-	
12	STORAGE EQUIPMENT	Sum L 9 to L 11	-	-		-	-	
13	TOTAL PRODUCTION PLANT	(L 8 + L 12)	-	-		-	-	
TRANSMISSION PLANT								
14	Land and land rights	350	11,041	11,035		-	-	
15	Structures, Improvements	352	6,766	7,518		237	253	
16	Station Equipment	353	92,010	146,479		3,815	4,273	
17	Towers and Fixtures	354	60,811	64,349		1,373	1,441	
18	Poles and Fixtures	355	7,529	9,301		155	183	
19	Overhead Conductors & Devices	356	39,462	42,565		799	770	
20	Underground Conduit	357	36,594	37,289		735	735	
21	Underground Conductors & Devices	358	19,896	20,073		281	281	
22	Road and Trails	359	4	4		-	-	
23	Asset Retirement Costs	359.1	-	-		-	-	
24	Other Transmission Plant		-	-		-	-	
25			-	-		-	-	
26			-	-		-	-	
27			-	-		-	-	
28	TOTAL TRANSMISSION PLANT	Sum L 14 to L 27	273,913	338,613		7,195	7,936	

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Depreciation and Annualization Expense Adjustment

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			PLANT BALANCE	Annualized Depreciation Rate	DEPRECIATION EXPENSE	Annualized Depreciation Rate			
			12/31/04	12/31/05		Pro Forma 2005	PF Year End YE 2005		
DISTRIBUTION PLANT									
29	Land and land rights	380	9,839	9,968		-	-		
30	Structures, Improvements	381	48,509	47,320		1,212	1,202		
31	Station Equipment	382	318,003	270,860		6,717	6,284		
32	Storage Battery Equipment	383	-	-		-	-		
33	Poles, Towers and Fixtures	384	270,839	281,433		8,337	7,851		
34	Overhead Conductors and Devices	385	254,165	279,778		7,095	7,307		
35	Underground Conduit	386	88,622	90,830		1,345	1,871		
36	Underground Conductors and Devices	387	171,218	187,281		5,785	5,039		
37	Line Transformers	388	192,831	211,824		7,348	7,056		
38	Services	389	71,811	74,101		1,576	1,390		
39	Meters	370	56,183	87,781		1,713	2,458		
40	Meter Communications Equipment	370.1	19,705	19,779		2,589	2,508		
41	Leased Property On Customers Premises	372	-	-		-	-		
42	Street Lighting and Signaling Systems	373	29,192	32,433		812	713		
43									
44	TOTAL DISTRIBUTION PLANT	Sum L 29 to L 43	1,528,917	1,593,388		44,527	43,879		
GENERAL PLANT									
45	Land and land rights	389	5,859	5,859		-	-		
46	Structures, Improvements	390	57,187	61,347		1,644	2,034		
47	Office furniture	391.1	5,173	5,229		258	1,124		
48	Office furniture - Post 1-1-05	391.1	-	-		-	-		
49	Office equipment	391.2	12,350	3,945		2,959	227		
50	Office equipment - Post 1-1-05	391.2	-	7,031		-	1,406		
51	Transportation equipment	392	34,758	43,294		3,068	2,931		
52	Store equipment	393	1,993	1,935		68	137		
53	Store equipment - Post 1-1-05	393	-	-		-	-		
54	Tools, shop and garage equipment	394	9,366	9,092		390	915		
55	Tools, shop and garage equipment - Post 1-1-05	394	-	435		-	17		
56	Laboratory equipment	395	5,182	4,920		263	698		
57	Laboratory equipment - Post 1-1-05	395	-	147		-	7		
58	Power operated equipment	396	819	1,025		18	18		
59	Electric communications equipment	397	44,524	38,109		3,276	6,580		
60	Electric communications equipment - Post 1-1-05	397	-	17,442		-	1,163		
61	Miscellaneous equipment	398	471	508		25	52		
62	Miscellaneous equipment - NEW	398	-	-		-	-		
63	TOTAL GENERAL	Sum L 45 to L 62	177,682	200,318		11,967	17,309		
64	SUBTOTAL (L8 + L12 + L28 L44 + L63)		1,980,512	2,132,319		63,669	68,924		
65	Amortization of Intangible Assets	303	22,769	27,136		2,312	2,152		
66	Amortization of Leasehold Improvements		7,872	8,561		798	1,048		
67	TOTAL PLANT IN SERVICE	Sum L 64 to L 66	\$ 2,011,153	\$ 2,168,016		\$ 66,799	\$ 72,124		

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

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Income Taxes at Present and Proposed Revenue Levels

Line #	Description	Factor Or Reference	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Recorded For Year Ended 12/31/05	Pro Forma Adjustments (4) - [2]	Pro Forma 12/31/05 At Present Rates	Pro Forma 2005 Present rates	Proposed Rate Adjustments	Pro Forma 2005 Proposed Rates [5] + [6]	
			Total Company				PA Jurisdictional		
1	Operating Income Before Income Taxes		\$ 105,122	\$ (24,823)	\$ 80,299	\$ 60,310	\$ 130,294	\$ 190,604	
	<u>Adjustments:</u>								
	---Interest Expense	Pro Forma (C 4)							
2	Rate Base	\$ 1,350,793							
3	Weighted Cost of Debt	0.02990	(70,681)	30,292					
4	Synchronized Interest Expense	C 1, L 2 * L 3			(40,389)	(34,188)		(34,188)	
5	---Additional Depreciation - State		(3,672)	711	(2,961)	(2,552)		(2,552)	
6	---Other		(18,751)	18,751	-	-		-	
7	Total Adjustments		(93,104)	49,754	(43,350)	(36,740)	-	(36,740)	
8	Income Subject to Pennsylvania Income Tax		12,018	24,932	36,950	23,570	130,294	153,864	
9	Pennsylvania Income Tax	9.990%	(1,201)	(2,491)	(3,691)	(2,355)	(13,016)	(15,371)	
10	Income Before Federal Income Tax		10,817	22,441	33,258	21,215	117,278	138,493	
11	Current Portion of Federal Income Taxes	35.000%	(3,786)	(7,854)	(11,640)	(7,425)	(41,047)	(48,472)	
12	Total Current Income Taxes		(4,987)	(10,345)	(15,332)	(9,780)	(54,064)	(63,843)	
	<u>Deferred Income Tax Calculation</u>								
13	---Deferred Federal Depreciation		3,672	8,031	11,703	12,601	-	12,601	
14	---Other		14,280	(14,280)	-	-	-	-	
15	Total Deferral Adjustments		17,952	(6,249)	11,703	12,601	-	12,601	
16	Deferred State Income Taxes	9.990%	(1,793)	1,793	-	-	-	-	
17	Deferred Federal Income Taxes	35.000%	(5,656)	1,559	(4,096)	(4,410)	-	(4,410)	
18	Calculated Income Tax Expense		(12,436)	(6,992)	(19,428)	(14,190)	(54,064)	(68,254)	
	<u>Other Income Tax Elements:</u>								
19	---PA Interest		(1,255)	1,255	-	-	-	-	
20	---Reserve Adjustments and Other		3,439	1,800	1,800	1,411	-	1,411	
21	---Investment Tax Credit Amortization			1,800	1,800	1,411	-	1,411	
21	-Consolidated Tax Adjustment			942	942	777	-	777	
22	Net Income Tax expense		\$ (10,252)	\$ (2,995)	\$ (16,686)	\$ (12,002)	\$ (54,064)	\$ (66,066)	

Duquesne Light Company
Before The Pennsylvania Public Utility Commission
Historic Year - 12 Months Ended December 31 , 2005
(\$ in Thousands)

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Income Tax at Present and Proposed Revenue Levels
Net To Gross Revenue Multiplier

Line #	Description	Reference Or Factor	Tax Rate	Factor
<u>GROSS REVENUE CONVERSION FACTOR</u>				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			(0.013423)
3	GROSS RECEIPTS TAXES			(0.059000)
4	NET REVENUES	Sum L 1 to L 3		0.927577
5	STATE INCOME TAXES	[3] L 4 * Rate [2]	9.9900%	(0.092665)
6	FACTOR AFTER STATE TAXES	L 4 + L 5		0.834912
7	FEDERAL INCOME TAXES	[3] L 6 * Rate [2]	35.00%	(0.292219)
8	NET OPERATING INCOME FACTOR	L 6 + L 7		<u>0.542693</u>
9	GROSS REVENUE CONVERSION FACTOR	1 / L 8		<u>1.842661</u>
10	Combined Income Tax Factor On Gross Revenues	- L 5 - L 7		<u>38.488%</u>
<u>INCOME TAX FACTOR</u>				
11	GROSS REVENUE FACTOR			1.000000
12	STATE INCOME TAXES	[3] L 11 * Rate [2]	9.9900%	(0.099900)
13	FACTOR AFTER STATE TAXES	L 11 + L 12		0.900100
14	FEDERAL INCOME TAXES	[3] L 13 * Rate [2]	35.00%	(0.315035)
15	NET OPERATING INCOME FACTOR	L 13 + L 14		0.585065
16	GROSS REVENUE CONVERSION FACTOR	1 / L 15		<u>1.709212</u>
17	Combined Income Tax Factor On Taxable Income	- L 12 - L 14		<u>41.494%</u>